

FY 2026
Final
Budget

SPRINGVILLE CITY
CORPORATION



SPRINGVILLE CITY CORPORATION



FISCAL YEAR 2025 - 2026

FINAL BUDGET

City of Springville, Utah

Prepared by Springville City Finance Department

Final
Budget

2026



City of Springville, Utah
For the Fiscal Year Ending
June 30, 2026

Prepared by Springville City Finance Department

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Springville City
Utah**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

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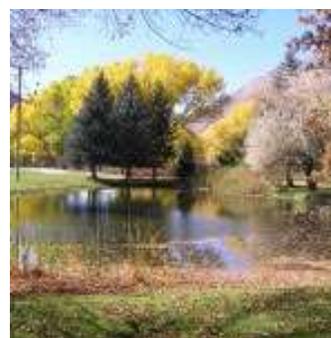
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Springville Profile

2026

A Rich History

First explored by Father Escalante, a Jesuit Priest, in 1776, Springville was originally settled by eight pioneer families in 1850. It was first called Hobble Creek by the early pioneers because their horses were often hobbled (by loosely tying their front feet together) and left along the stream to graze in the lush grass. If the horses wandered into the creek, the hobbles came off in the water. Thus, the settlement earned its original name. Later as the town grew, the name was changed to Springville, but the canyon stream and golf course have retained the name of Hobble Creek.



An Ideal Location

Springville is located in one of the most beautiful regions of the nation—nestled in the foothills of The Wasatch Range of the Rocky Mountains, two miles east of Utah Lake and just 45 miles south of Salt Lake City. Lying astride the I-15 freeway that runs between Canada and Los Angeles, the City is ideally positioned with easy access to Interstate 80 running between San Francisco and New York for distribution of goods by road to the major markets in the West. All vehicular traffic that transports goods to the north, south, east and west funnels through the interstate hub near Springville’s strategically important freeway location.

A Great Potential

With its strong connection to the arts, Springville is thriving community that has experienced steady growth over the past ten years. Its current population of 37,696 continues to increase with 2.1% annual growth.



Form of Government

Springville is organized under general law and governed by a six-member council (the “City Council”) consisting of the Mayor and five council members who are elected to serve four-year overlapping terms. Duties of the council members include the responsibility for all City affairs in general. The City Council must approve (and may revise) the budget of any City department. The Council serves as the legislative body and appropriates funds for City functions. The Council also licenses and regulates businesses, exhibitions, and recreation within the

City. The Mayor presides over all City Council meetings but may not vote, except in the case of a tie vote by the Council members.

Businesses in Springville

In 1944 Springville City had more contractors listed in the City boundaries than any other city per capita in the nation. Contractors listed included Reynolds Construction, Thorn and Sons, Strong and Grant, J.M. Sumsion, Whiting and Haymond, and W.W. Clyde and Company. Springville City is still home to W.W. Clyde and Company along with established businesses like Nestlé USA (Stouffers) and Wing Enterprises (Little Giant Ladder).

Major Employers in Springville

Employer	Employee Range	Employer	Employee Range
Nestle Prepared Foods	1000-1999	Little Giant Solutions	100-249
Fibertel, LLC	250-499	Lonestar Builders, Inc.	100-249
Flowserve U.S., Inc.	250-499	Smith’s	100-249
Innovative Labs Group	250-499	Spring Canyon Middle	100-249
Wal-Mart Associates Inc.	250-499	Springville City CRC	100-249
Birrell Bottling Co.	100-249	Springville High	100-249
Imsar, LLC	100-249	Springville Jr High	100-249
Kensington Fine Dining	100-249	True Science Holdings, LLC	100-249
Kyco Services, LLC	100-249	UMC, Inc	100-249
Liberty Press, LLC	100-249	Western States Mech.	100-249

Source: Utah Department of Workforce Services (updated 2/25 reflecting data as of 9/24)

Top Sales Tax Producers (2024)

Entity	% of Total Sales Tax
WalMart Supercenter	10.0%
Smith’s (grocery)	6.1%
Amazon Fulfillment Svc.	5.9%
Springville City Corp.	2.6%
Consolidated Electrical	2.3%
USTC Motor Vehicle	2.0%
Reams Springville Market	2.0%
Questar Gas Company	1.7%
Wasatch Trailer Sales	1.6%
M&M Watersports	1.5%

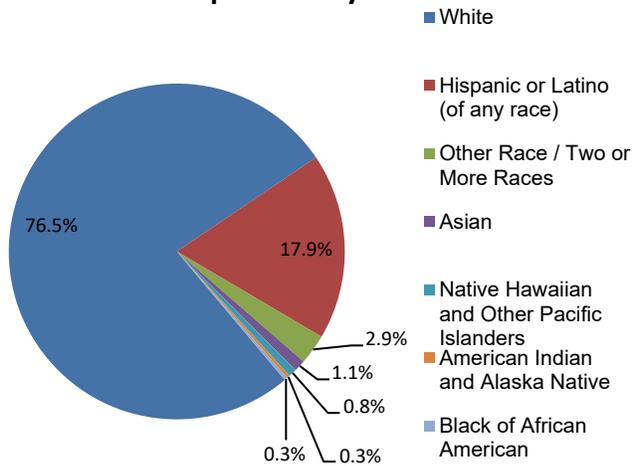
Top Property Tax Payers (2024)

Tax Payer	% of Total Assessed Value
Hobble Creek Square, LLC	1.37%
Lucent One, LLC	1.07%
TEM SPC, LLC	0.79%
Springville Land Group	0.78%
Evans Legacy, LLC	0.71%
Stouffer Foods Corp.	0.70%
Springville Land Group, LLC	0.63%
Exeter	0.59%
Outlook Apartment Assoc.	0.58%
Wal-Mart Real Estate	0.57%

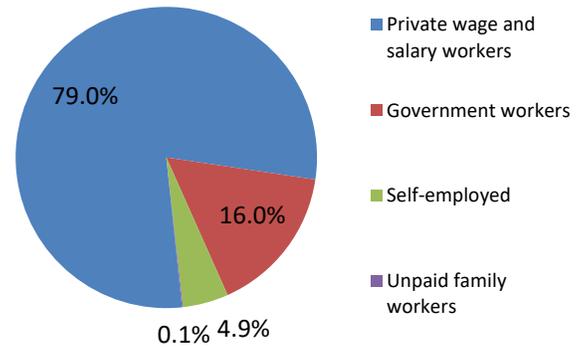
Community Demographic Profile

Springville - Quick Facts	
Population (2023 estimate)	36,027
Date of Incorporation	Feb. 13, 1853
City Population Rank in Utah	31
Land Area	14.4 sq. mi.
Elevation above sea level	4,571 ft.
Population Density (ppl./sq. mi.)	2,502
Average Household Size	3.34
Median Household Income	\$88,516
Per Capita Income	\$31,079
Total Housing Units	10,865
Median Age	28.0

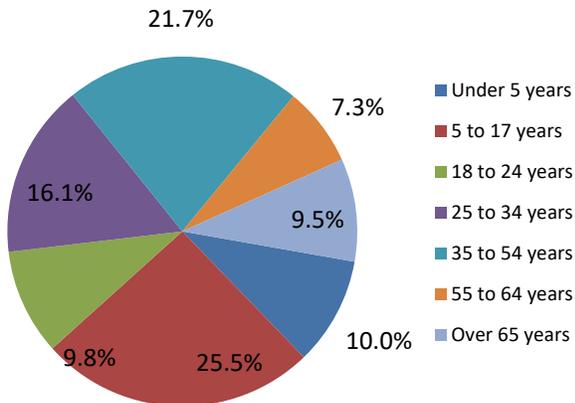
Population by Race



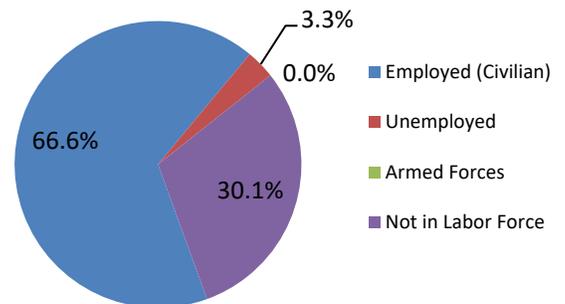
Class of Worker



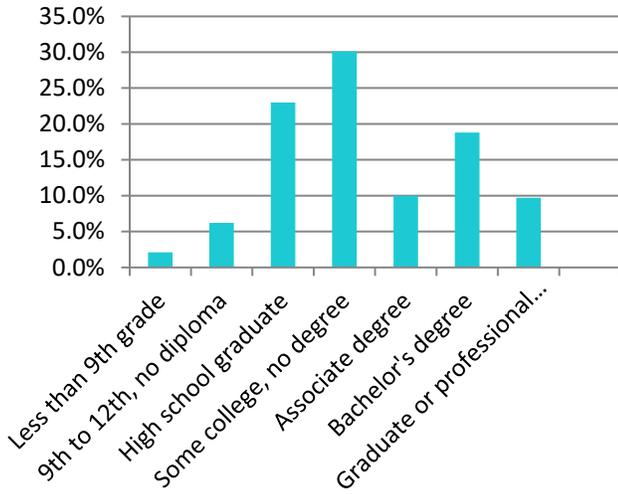
Population by Age



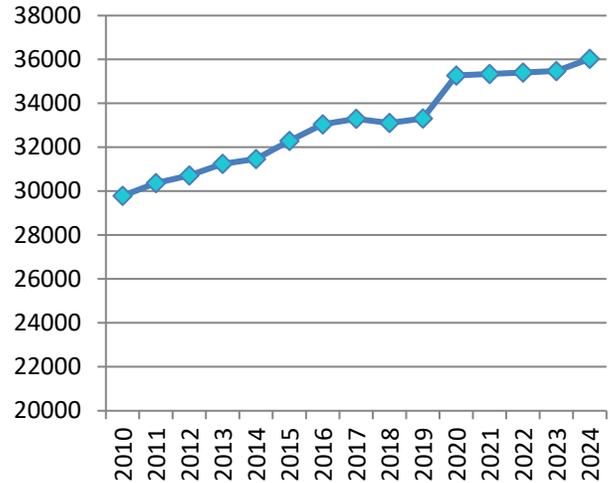
Employment Status



Educational Attainment (Population 25 years and over)



Population by Year



Resident Priorities

Springville City regularly conducts a resident survey to collect valuable feedback on current operations and input on the policy direction of the City. This survey generally occurs every two years with the most recent survey taking place in 2023. The following is a selection of question responses from the 2023 survey:

What do you like most about living in Springville?

Small-town feel	20.1%
People (friendly, sense of community)	16.0%
Family (home, family life, activities)	8.1%

What is the top one thing that would make Springville better?

Retail businesses	12.9%
Roads/traffic flow	6.0%
Restaurants	4.7%

What are your top 3 priorities for utilizing additional funds?

Improve traffic flow	24.3%
Reduce traffic	12.8%
Reduce illegal drug use	7.2%

Elected Officials



**Mayor
Matt Packard**
Term Expires:
January 2026



**Councilmember
Craig Jensen**
Term Expires:
January 2026



**Councilmember
Logan Millsap**
Term Expires:
January 2028



**Councilmember
Jake Smith**
Term Expires:
January 2028



**Councilmember
Michael Snelson**
Term Expires:
January 2026



**Councilmember
Mindi Wright**
Term Expires:
January 2028

The daily management of the City is conducted by the City Administrator. The City Administrator facilitates, coordinates and supervises the work of all City departments and ensures that the Mayor and City Council's policies and direction are successfully implemented. The Administrator also works to develop programs and policy alternatives for consideration by the Mayor and City Council.

City Officials	Name
City Administrator	Troy Fitzgerald
Assistant City Administrator/City Attorney	John Penrod
Assistant City Administrator/Finance Director	Bruce Riddle
City Recorder	Kim Crane
City Treasurer	Heather Penni
City Engineer	Chris Wilson
Police Chief	Lance Haight

Goals and Strategies

2026

Strategic Planning

Purpose. Strategic planning is a comprehensive and systematic management tool designed to help organizations assess the current environment, anticipate and respond appropriately to changes in the environment, envision the future, increase effectiveness, develop commitment to the organization's mission and achieve consensus on strategies and objectives for achieving that mission. Strategic planning is about influencing the future rather than simply preparing or adapting to it. The focus is on aligning organizational resources to bridge the gap between present conditions and the envisioned future (GFOA, *Best Practices: Establishment of Strategic Plans*, 2005).

Process. Springville's strategic planning process is initiated by the six-member Council, which includes the Mayor as the City's chief executive. The Council undertakes a comprehensive review of the strategic plans annually as part of the budgeting process. The Council considers input from city staff, constituents and often, consultants with expertise in various disciplines important to the operation of the City. Local, regional, national and global factors are considered when analyzing the need to modify plans, goals and strategies.

Vision

Springville responsibly seeks balanced growth for the future that maintains the traditions of the past with the realities of the present.

Springville seeks to improve the quality of life for all citizens through outstanding, efficient, personal service.

Springville seeks to create a place where families can safely thrive over generations.

Definitions

Quality of Life means all facets of living--public safety, art, recreation, culture, comfort and more.

Outstanding and Efficient are at odds. The City provides a top quartile service at competitive (mid-point) price points.

Responsibly means within the resources of the City to expand without risking the quality of life of current citizens.

Balanced Growth means growth that provides opportunity for all citizens in relation to housing, shopping and job creation.

Guiding Principles

We are fair with everyone.

We listen.

We demonstrate caring through attention and action.

We build trust through integrity and honesty.

We seek to understand the why.

We innovate.

We use data to make better decisions.

We never settle for ‘this is how we have done it.’

We are fiscally conservative.

We plan for the future.

We maintain appropriate reserves.

We use debt sparingly and pay as we go as often as possible.

We communicate clearly.

We are transparent.

We use diverse methods to communicate early and often.

We focus on quality, not quantity.

We work to support our most important asset—our employees.

Mission Statement

The mission of Springville City is to promote a safe and healthy environment for its citizens by providing services, facilities and opportunities in a fiscally responsible manner.

Goals

The City Council identifies a limited number of broad goals to address the most critical issues facing the community. Departments establish more specific and detailed that are aligned with the Council’s goals.

Goal One: *Prudently Manage Public Funds*

- Adhere to established financial and budget policies.
- Promote financial sustainability.
- Develop and support a productive workforce.

Goal Two: *Effectively Plan for Growth and Economic Development*

- Support the vision and policies of the General Plan.
- Promote a diverse, stable local economy by working to retain existing businesses and attract new businesses that can benefit from Springville’s unique resources.
- Adopt and implement planning objectives that protect and promote Springville’s heritage, natural beauty, and Americana lifestyle.

Goal Three: *Promote a Sense of Community*

- Provide access to diverse cultural, educational and recreational opportunities.

- Provide and maintain functional, universally accessible and environmentally sound infrastructure that enhances a sense of community by distinguishing Springville from its neighbors.
- Encourage volunteerism, participation and civic engagement.

Goal Four: *Improve the Quality of City Services*

- Utilize measurable performance plans to monitor service delivery effectiveness.
- Invest in the education and training and staff while providing the necessary resources and equipment for employees to deliver a high level of service.
- Utilize technology to provide access and transparency for Springville's residents.

Goal Five: *Protect the Rights and Safety of the Citizens*

- Reduce, solve and prevent crime.
- Provide a prepared response to emergencies and disasters of all kinds.

Promote fairness and balanced analysis as public policy is debated.



2026

Budget Message

I. Final Budget Packet Organization

This memorandum is being presented for the City Council Meeting scheduled for June 17, 2025 at 7:00 pm in the Civic Center. The Fiscal Year 2026 Budget Memorandum starts with an extremely high-level overview of budget highlights.

Immediately following the overview is a synopsis of each department's budget created by the department Director. Each synopsis follows the same format. Following a summary, there are sections on revenues, personnel changes, service level changes, significant line-item changes, capital expenditures and, finally, fee changes.

For those of you interested in the details, you can consume the entire 150 plus pages of detailed numbers that create the budget itself. The budget document includes each line item allocated to departments for payroll, operations and capital expenditures.

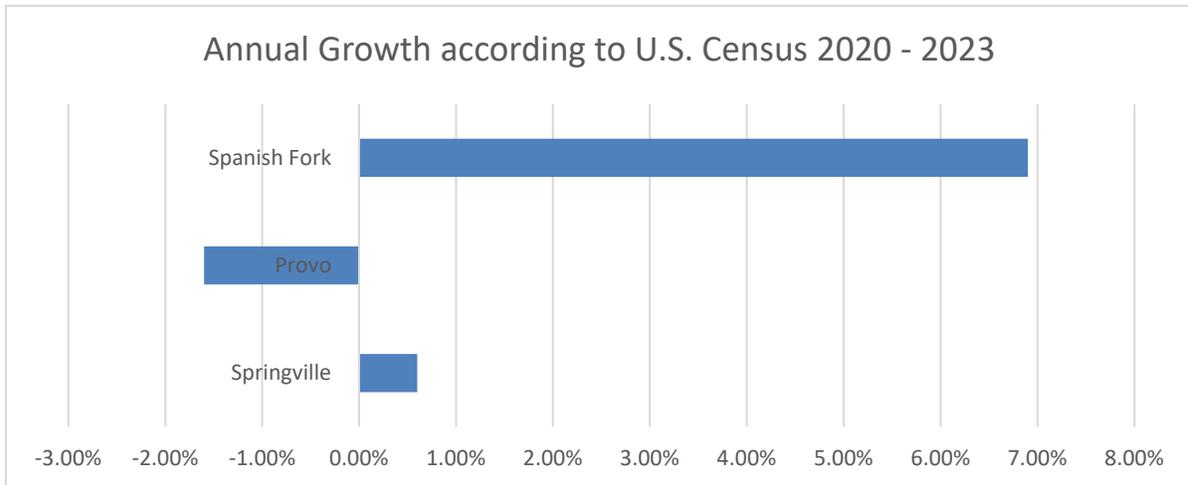
The City continues to expend more than \$100,000,000 annually to support assigned service levels of the different departments of the city. As extensively discussed with the Council at budget meetings, work session and Council Meetings, City budgets are driven by growth and inflation to support established service levels. Growth has been non-existent for the past three years. Inflation has been higher than we have seen in many years. Budgets and fees have generally been adjusted for both growth and inflation. Due to nominal growth, very little is changing in staffing and programs.

II. Background Information

Following 351 new dwelling units starting in calendar 2021, Springville has seen 69, 61 and 76 new dwelling units started in the following years. This has occurred for a combination of economic factors along with no new lots being developed within the city.

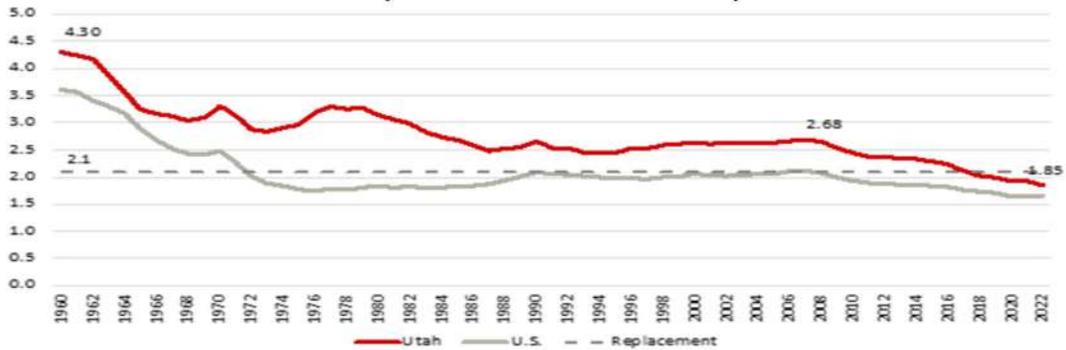
Even with this slowed growth rate, we would have assumed that more than 1,000 new residents would need to be served as a result of well over 500 new dwelling units having been created since the 2,000 Census. However, the United States Census report only has Springville growing by a few hundred citizens in their most recent estimate.

As shown in the chart below, Census has Springville growing at 0.6%. Provo has experienced negative growth of -1.6% and Spanish Fork is shown at an annual growth rate of 6.9%. Why?



Utah birth rates are declining. This results in less children per home and, as children mature, they create their own households.

Sweet Child O' Mine Utah Fertility Rate Well Below Replacement



Source: National Center for Health Statistics

Kem C. Gardner Policy Institute

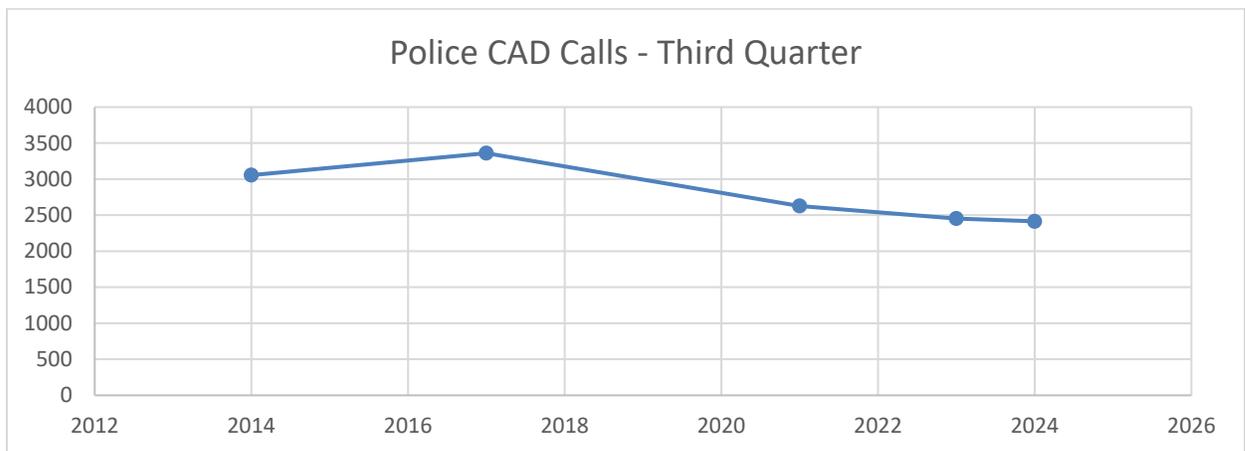
DAVID ECCLES SCHOOL OF BUSINESS

UNIVERSITY OF UTAH

Despite strong in-migration to the state, persons per household in Springville have dropped from 3.4 to 3.34 over the last decade. Calculating this impact results in about 750 people less in total population with the same number of households as Springville currently has. Thus, Census only adding several hundred people to Springville’s population tally comes into focus.

For reference, Spanish Fork still shows 3.6 persons per household and Provo has 1.98. Building patterns in Spanish Fork will likely show a dropping persons per household rate in coming years. Provo added just over 100 new dwelling units in 2024, thus the predicted decline in actual population.

What is the takeaway? A combination of slowing birth rate and economic turmoil has had Springville experiencing virtually no growth for the past three years. No growth means no new money for growing employee counts and programs. This can be seen in a snap shot of police CAD calls. These are citizen calls for service in the months of July, August and September each year.

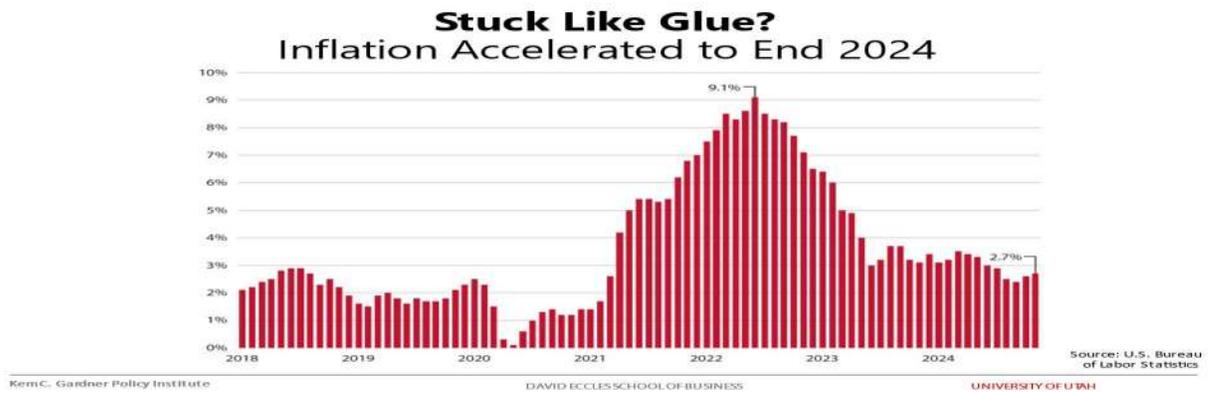


III. Utilities

Staff continues to propose modest inflation driven rate changes to Springville utility services. Inflation continues to be “sticky” in not coming back down to the 2% levels we enjoyed for the past twenty years. As inflation continues to hover around annual rates of 3%, we recommend a 3% rate increase for most utility fees. Some Power fees range between a 2 and 3% increase.

The impact of this results in an increase in utility fees of about \$5 per month on an average utility customer. Of course, this is highly dependent on individual usage of the various utilities.

The charts below show inflation and a history of Springville utility rate increases.



Utility	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	10y Ave	3y Ave		
Power	0.0%	0.0%	0.0%	2.5%	0.0%	1.0%	4.0%	11.00%	0.00%	2.50%	2.1%	4.5%		
Residential Water	3.0%	9.0%	0.0%	2.5%	0.0%	3.0%	10.0%	9.75%	3.50%	3.00%	4.4%	5.4%		
Commercial Water	5.0%	9.0%	0.0%	2.5%	0.0%	3.0%	10.0%	9.75%	3.50%	3.00%	4.6%	5.4%		
Secondary Water	0.0%	0.0%	0.0%	2.5%	0.0%	3.0%	10.0%	9.75%	3.50%	3.00%	3.2%	5.4%		
Wastewater - Industrial	0.0%	1.5%	3.0%	2.5%	0.0%	5.0%	7.0%	14.50%	3.50%	3.00%	4.0%	7.0%		
Wastewater - Other	0.0%	1.5%	2.0%	2.5%	0.0%	3.0%	7.0%	9.75%	3.50%	3.00%	3.2%	5.4%		
Storm Water	10.0%	0.0%	2.0%	2.5%	0.0%	12.0%	7.0%	7.70%	3.50%	3.00%	4.8%	4.7%		
Solid Waste	4.20%	0.0%	3.0%	2.5%	0.0%	1.4%	7.0%	6.80%	1.25%	3.00%	2.9%	3.7%		
Recycling	8.7%	16.0%	0.0%	2.5%	10.0%	1.4%	7.0%	8.80%	0.00%	3.00%	5.7%	3.9%		
Average of Big 3 (Power, Water, Wastewater-Residential)	1.0%	3.5%	0.7%	2.5%	0.0%	2.3%	7.0%	10.2%	2.3%	2.8%	3.3%	6.5%		
Inflation - CPI-U (March)	2.4%	2.4%	1.9%	1.5%	2.6%	8.5%	5.0%	3.5%	2.4%		3.11%	3.6%		
CPI-U West Region	3.1%	3.2%	2.8%	2.5%	2.4%	8.7%	5.1%	3.6%	2.6%		3.55%	3.8%		
Social Security Increases	0.3%	2.0%	2.8%	1.6%	1.3%	5.9%	8.7%	3.2%	2.5%		2.83%	4.8%		
				Inflation on Calendar years (March over March)										

IV. Property Taxes

The Springville City Council has directed small, inflationary increases to Property Taxes in order to maintain our existing service levels. Under Utah law, Property Tax does not adjust for inflation unless the City Council adjust the property tax rate. As a result of this policy change, Springville City made nominal changes to property taxes the last two budget years and staff was directed to include a similar increase in this year's coming budget. This too was budgeted at 3%.

Curiously, Springville City's property tax rate went *down* each of the last two years despite modest, inflationary increases. This means that the County raised property values (on average) more than the property tax increase passed by the City Council. The chart below shows Springville *reducing* taxes by 1.5% in 2024. Taxes are based upon a \$500,000 value home. It is safe to say that other cities showing small decreases in taxes also raised their taxes by inflation.

Springville is well below county averages in property taxes.

County Property Tax Rates			
<u>City</u>	<u>2024 Rate</u>	<u>YOY Change</u>	<u>Taxes (\$500,000)</u>
Woodland Hills	0.003321	-3.2%	\$ 913.28
Provo	0.001775	-0.9%	\$ 488.13
American Fork	0.001697	-4.6%	\$ 466.68
Mapleton	0.001575	2.4%	\$ 433.13
Santaquin	0.001409	0.4%	\$ 387.48
Alpine	0.001277	-0.3%	\$ 351.18
Pleasant Grove	0.001266	-14.1%	\$ 348.15
Lehi	0.001236	7.2%	\$ 339.90
Salem	0.001227	-0.8%	\$ 337.43
Payson	0.001193	0.0%	\$ 328.08
Cedar Hills	0.001141	-0.6%	\$ 313.78
Springville	0.001128	-1.5%	\$ 310.20
Elk Ridge	0.0011	-0.1%	\$ 302.50
Spanish Fork	0.001069	-1.5%	\$ 293.98
Saratoga Springs	0.001033	-1.0%	\$ 284.08
Lindon	0.000821	-3.8%	\$ 225.78
Orem	0.000821	-8.1%	\$ 225.78
Highland	0.000793	-0.1%	\$ 218.08
Eagle Mountain	0.000561	7.1%	\$ 154.28
AVERAGE	0.001286		\$ 353.78

A 3% tax increase will adjust the *annual* taxes on an average home by about \$9.50.

V. Budget Highlights

A budget as complex as Springville City's is hard to quantify in a handful of bullet points. Directors are planning hundreds of projects and thousands of programs and events. The average family in Springville pays a little less than \$800 per month to the city for all of the services it receives. Of course, not everyone uses the services or pays for the services the same, but this includes utilities, public safety, library, recreation, parks and everything else the city provides. You get all of these services for about the same price as the average new car monthly payment which is currently \$742 per month. I believe this is truly a bargain.

Here are budget highlights that stood out:

- Payroll - Directors added virtually no employees this year. With basically no growth, this should be expected. An engineering position was added to help manage utility capital projects and to keep down consulting fees for identical services. Some departments are consciously keeping positions open to closely monitor both budget impact and need. The departments include Community Development, Police and Power.
- Wages - Human Resources is implementing significant changes to raises and wage increase timing this year. An adjustment will occur for cost of living in July and merit increases will occur in January. This allows for us to better monitor competing cities and it places annual evaluations in a less busy time of the year. The middle of Art City Days was always a challenge to complete evaluations. Total payroll went up by about 4.6% with average wage increases at 6% by the end of January, 2026.
- Benefits - Benefits were kept the same this year. Several pension classifications saw a small drop in cost. Health insurance rose about 5% which is a small number compared to movement over previous years.
- Department Budget Growth - Most departments show growth between 2.5 and 4%. This is right in line with growth and inflation expectations. The CRC is anticipating competition from a new private gym in town and the Spanish Fork recreation center. This resulted in a *reduction* in revenues and operating budget of about 3%.
- Streets Fund - The Streets Division was removed from the General Fund this year. This actually makes budgeting easier. Tracking the variety of Streets revenue sources that are restricted was complicated when they were buried in the General Fund. Pulling Streets out of the General Fund may make looking at year over year numbers in the General Fund a little harder.
- Merchant Credit Card Fees - People use credit cards. Over the past several years, some merchant credit card fees were captured in Treasury, while others were captured in the budget with the department or division that collected the fees. This was cleaned up this year with all credit card fees landing in the department or division charging and receiving the fee. Thus, you will see a large reduction in Treasury's budget with a corresponding increase in other places. This is effectively a zero-sum game. As an example, Water paid a transfer fee which included the merchant credit card fees to Treasury. This year, the transfer went down and the fees showed up in Water's budget.

- Internal Services - Last year we created an internal services department. This department provides services to other departments. Estimates were made as to how to allocate these charges. We updated and changed those allocations for this budget, but we also shuffled the base allocation dollars up and down to accommodate the changes. This is starting to really tie down our cost accounting. While this is a good thing, it is clearly starting to show how much it takes to clean, maintain and support our facilities and services in each department of the city.
- Training Dollars - Last year's training dollars were put to good use. All supervisors in the city received extensive training in leadership and supervision. Library agreed to be the lead in providing leadership training for the city. As a result, the Legislative budget shows a reduction due to \$180,000 in training funds being removed from this division. Library received \$100,000 in increase to run these programs and the associated service level change from last year.
- Community Development - We anticipate one more year of soft building revenues in this City. New subdivisions are underway, but it will take most of the budget year for improvements to be installed and building permits pulled. This has resulted in two impacts to the budget. Community Development has less base allocation and less people on the payroll. Second, we are continuing to work on the updated General Plan. This is budgeted in Fiscal Year 2025, but revenues are not likely to cover the cost of this project. Thus, we have injected reserves into the Community Development budget to keep this project on track to be completed by the end of calendar 2025.

VI. Conclusion

There is so much more to the budget. Springville City enjoys below average property taxes and utility rates that are the lowest in the county. At the same time, citizens enjoy above average service levels from our departments. Discover all of the great things departments are planning on the pages that follow.

Administration

(Admin, Legislative, Municipal Court)

- **Summary:** The Department of Administration manages 3 budgets: Administration, Legislative, and Municipal Court. Careful consideration has been taken to review each revenue and expense line from previous fiscal years (FYs) as they pertain to each divisions budget. All revenues were reviewed for year to date (YTD) actuals and percentage differences in attaining budget forecasts. Where concerning discrepancies were found, further analysis was done to understand why the discrepancy. Each expense line has estimated inflation rates applied to actual expenditures from previous FYs to calculate monies needed to cover the various divisional needs. Where necessary, increases in expenses were few and necessary to maintain levels of service, while most expense lines were maintained or reduced in accordance with changes in revenues that are trending slightly below FY25 expectations.
- **Revenues:** FY26 shows zero growth in Administration revenue streams. To continue to help assist in meeting the FY26 revenue forecast, passport service hours have been increased on the 1st and 3rd Tuesdays until 7:00 PM (which to date has proven to be the busiest time). Municipal Court's also saw a zero growth in their revenue forecast (except for the slight increase in revenue which is brought in through the interlocal agreement for Judge Jewell from Mapleton). As of current YTD, both Administration and Municipal Court are slightly below FY 2025 revenue forecast.
- **Personnel Changes:** No change in FTE for any division.
- **Service Level Changes/Program Additions:** There was a positive unexpected Service Level Change with the hiring of Rebecca Ortiz who speaks fluent Spanish and English.
- **Significant Line-Item Changes:** Other than the increases in the 737 line (across all budgets) which combined lines 710 and 265, there are no significant increases to any line changes. There are a few lines that have reductions that are of interest. In Administration lines 120, 312 and 323 have been reduced due to changes made with part-time salary adjustments to full-time (Rebecca Ortiz) in September of 2024 (FY2025), reduction in PR campaign with the updated numbers of a 3rd party helping with Podcasts, and the move of Supervisor Training from Administration to Library respectively. The two large increases found in Administration are the addition of sinking funds in both 310 and 620 for the bi-annual Citizen Survey and Local Elections. Municipal Court saw several decreases to avoid any personnel changes due to lack of revenue increases. Legislation saw a large decrease in line 310 of \$180,000 with the transfer of funds for City Training now under Library.

- **Capital Expenditures:** Administration is the only division that has an active Capital Expenditure and Vehicle and Equipment fund. Admin's Vehicle and Equipment fund accrues roughly \$11,000 each year in preparation for the scheduled replacement of Administration's fleet of 5 vehicles. There will be a review of the 2010 Toyota Sienna and one of the Honda Civics for replacement in FY26.
- **Utility or Fee Changes:** No changes in fees for FY26.

ART MUSEUM BUDGET MEMO

- I. **Summary:**
 - a. Our budget reflects our goals to make progress on our biggest challenges and strategic goals including:
 - i. Provide engaging, relevant, mission-centered arts experiences for our key audiences (local community and residents; artists statewide; students and teachers statewide; regional visitors)
 - ii. Strengthen brand awareness and relevance through effective marketing and communication
 - iii. Sustain and grow revenue to support programs, staffing, and facility challenges
 - iv. Address facility challenges, including maintenance of the historic building and inadequate storage, programming, and office space
 - v. Make Springville truly “Art City” through a museum-driven Public Art program and deeper local engagement

- II. **Revenues:**
 - a. Overall, a 17% increase in museum-generated revenue compared to FY25
 - b. Large increases in Individual Museum Contribution (361) and Foundation Contribution (362) lines due to secured and anticipated donations and grants (+\$92,000). Significant increase in rental revenue (622) (+\$44,180) due to higher fees and booking rates and more accurate forecasting. Other lines reflect flat or modest increases (5-7%)

- III. **Personnel Changes/Additions:**
 - a. In FY25, we transitioned the Associate Director position to Operations Supervisor and eliminated the Office Manager role; this enabled the creation of a second full-time registrar position, keeping our total full-time employee count the same
 - b. Some salary adjustments based on market analysis.
 - c. Increased event host hours from 3,265 to 3,800 to account for program growth and staffing needs. Small increases in hours for other part-time roles (Office Assistant, Store Manager, Head of Development) to reflect actual workloads; these are funded through new revenue or expense reductions. Modest decreases in hours for the Outreach Educator (POPS) and Performing Arts Coordinator (Public Art) to align with actual needs

- IV. **Service Level Changes/Program Additions:** N/A

- V. **Significant Line-Item Changes:**
- a. Intentional reductions in hosting (221) and business lunches (200)
 - b. Increase in bank service charges (245) to more accurately reflect actual expenses, which were underbudgeted in FY25
 - c. Increase in printing (243) for planned visitor guide
 - d. Some decreases in marketing hard costs (312) to reallocate funds toward increased marketing personnel hours (120) and to support programs and exhibitions
 - e. Museum community programs (512) increase due to higher costs and expanded offerings; will be offset by fee increases. Mindful Monday costs are now included here, previously covered by PAR Public Art community program expenses decrease due to a \$15,000 allocation for the Art Festival now appearing in the PAR GL
- VI. **Capital Expenditures:**
- a. We are developing a facility master plan that evaluates our current building and explores expansion into other buildings on the historic high school campus. The FY26 budget includes additional funding for this planning process.
 - b. Public Art will focus on implementing Art Loops Phase 1, Festival Street (partially PAR funded), and art for the new High School roundabout/Arts Plaza. We've also budgeted a small amount for flexibility to use as opportunities arise
- VII. **Utility or Fee Changes:**
- a. Base rental fees for after-hours events will increase by 6-10%. Summer rentals for non-residents will increase 10%; winter/weekday/resident rates will rise by about 5-6%.
 - b. Most program fees include inflationary increases. We continue to supplement program fees with grants and donations to keep offerings accessible and affordable in line with our mission

Community Development Budget Memo FY 2026

- I. Scarcity and uncertainty shaped our budgeting experience for FY 2026. These challenges and others turned into opportunities and led us to novel solutions. The biggest challenge that became an opportunity was the departure of two staff members. These departures allowed us to eliminate underutilized staff capacity by attrition and balance the department budget.
- II. Projected FY 2026 revenue is down 24% from FY 2025 and 50% from FY 2024. This 50% decrease over three budget cycles reflects our ongoing attempts to project revenue in the face of stagnant development activity. Despite these reductions in projected revenue, actual FY 2024 revenue was only 39% of what was projected. Current FY 2025 projections put revenue at 55% of budget. Our 2026 projections are highly conservative in pursuit of closing the recent gap between projected and actual revenue.
- III. As mentioned in the summary, we have reduced staffing through attrition. Our Business License Specialist and Chief Building Official (CBO) left the city. We reassigned one of our two Building Permit Specialists to the Business Licensing role, and in place of immediately rehiring a CBO we are contracting third-party inspectors, plans examiners, and a CBO to fill in the gaps as needed. These positions remain on the approved positions list but are not budgeted. If demand increases to the point where any of these positions need to be filled, this demand will produce additional revenue to fund the positions.
- IV. None.
- V. The cost of our planning application and business license review software doubled this year from \$8,100 to \$16,200 because the number of applications exceeded our current billing tier. We hope for an opportunity during FY 2026 to realize cost savings and efficiency improvements by integrating this software function and our building permitting functions with Internal Service's planned Computerized Maintenance Management System software.
- VI. None
- VII. We have proposed increases in planning, business licensing, and building permit fees to keep them aligned with the City's cost recovery policy and account for inflation.

Finance / Treasury

- I. Summary - The Finance Department, which includes the Treasury Division is responsible for all financial functions for the entire city including accounting and financial reporting, budgeting, utility billing, cash and debt management, accounts payable, payroll and internal audit. At \$1,3M, this year's budget is approximately \$247k (16%) lower than last year primarily as a result of accounting changes explained below.
- II. Revenues - In addition to Administrative transfers from the utility funds that rely on Finance/Treasury to provide utility billing and financial services, Treasury generates revenues from utility billing late fees and new customer set-up fees. Administrative transfers are up approximately 3.5% as a result of inflationary adjustments. Utility billing late fees and customer set-up fees combined are up approximately \$34k (33%) as a result of higher expected late fees and a policy change to charge the set-up fee to all accounts requiring new or reconfigured adjustments.
- III. Personnel Changes/Additions - Other than a slight increase in the number of PT hours in Treasury to assist with better coverage at the cashier window, there were no changes to the organization or personnel in the department.
- IV. Service Level Changes/Program Additions- No new service level changes or program additions.
- V. Significant Line-Item Changes -
 - a. Finance
 - i. 10-4140-737 (Internal Services Charge) increased 70% as a result of a new allocation methodology. Most of this increase was offset in the base allocation to the department
 - b. Treasury
 - i. 10-4145-245 (Merchant Credit Card Fees) decreased 100% as an accounting and process change to allocate these costs directly to the departments generating the charges rather than running them through Treasury and charging back through the Administrative transfer.
 - ii. 10-4145-737 (Internal Services Charge) decreased 14% as a result of a new allocation methodology. This decrease was offset in the base allocation to the department.
- VI. Capital Expenditures - No capital projects proposed this year.
- VII. Utility or Fee Changes - No fee changes proposed.

Internal Services Department Budget Memorandum

Summary: The Internal Services Department serves our internal customers at the city through four divisions: Information Technology (IT), Central Shop (fleet maintenance), Facilities Maintenance, and Engineering/GIS. Budgeting was tight this year since personnel costs increased by a higher percentage than the overall base allocations.

Revenues and Fees: The department's revenues are derived from the Internal Services Fund (ISF) for all divisions, except the Central Shop. The ISF is funded by assessments to the budgets of other city departments (GL codes XX-XXXX-737). The Central Shop is funded by fees for their labor (charged by hour), parts sold, and backhoe rentals. None of these revenue sources will change significantly for FY2026 in terms of the amount or the manner of transfer.

Personnel Changes/Additions:

- IT: Fully staffed with no change in FTE count. There have been a few staff changes.
- Central Shop: Fully staffed with no change in FTE count. No staff changes.
- Engineering/GIS: Mid-FY2025, we hired a part-time GIS intern with funds transferred from PW Engineering. We also hired a much-needed part-time office assistant. These positions stay funded in FY2026 with existing funding. We modified the position description of the GIS Administrator to put additional focus on Asset Management, along with defining the need for the person to have an IT background. These modifications had a minimal impact on the budget.
- Facilities: Had at least one vacancy for most of FY2025 along with some other staff turnover. There will be a transfer of \$86,240 to IS Engineering to pay for project management costs of capital repair and replacement projects.

We are of the opinion that we do not need and cannot support other positions previously considered such as a City Surveyor or Land Acquisition Specialist. If these services are needed, we will hire and manage consultants, funded by the individual department needing the service.

Service Level Changes/Program Additions: IT will implement state-mandated privacy regulations and transition all employees from Exchange email server to Microsoft 365 city-wide. These will be paid for within existing base allocations.

Significant Line-Item Changes: IS Engineering line item 310 (Professional Services) was reduced by \$53,000. The much larger amount in FY2025 was to help with analyzing staff needs and filling those needs, as appropriate. Line items 265 and 710 were transferred to IT and removed from the budgets of all departments. The funding for these lines are now included as additional charges to each 737 line.

Significant Capital Expenditures: Facilities plan to replace the Art Museum roof for a cost of \$1,730,000, although we are looking into any alternative funding sources to supplement city funds. Lead remediation at the Senior Center will

take place, costing approximately \$100,000. Facilities need three trucks totaling \$135,000, and Central Shop needs a new forklift at \$53,000.

Fee Changes: Central Shop proposes increasing their hourly rate from \$115 per hour to accommodate for inflation and to eliminate the current practice of having a monthly true-up of Central Shop expense allocation. We are currently evaluating this.

Legal Department Budget Memo

I. Summary -

In fiscal year 2023-24, we added a part-time risk manager which has allowed us in FY 2025 to improve Springville's risk management programs and processes and better meet civil and criminal legal workloads. Accordingly, except for small inflationary adjustments, the legal department's FY 2026 budget will not change.

II. Revenues -

There have been no significant revenue changes.

III. Personnel Changes/Additions Address -

As mentioned under the summary, no personnel changes are needed at this time.

IV. Service Level Changes/Program Additions -

None.

V. Significant Line-Item Changes -

None. Some line-items have been combined into one line-item for simplification, leaving some zero-dollar line-items.

VI. Capital Expenditures -

None.

VII. Utility or Fee Changes -

The legal department charges few different changes, and many fees charged are limited by state law. The legal department has increased fees based on inflation in areas where allowed, such as youth court volunteer participation for uniforms and youth court conference.

Library

- I. Summary - Overall, the proposed budget plan for the library for FY 2026 looks very similar to our current budget year. We aim to maintain our excellent services to the community with minimal budgetary changes to operations.
- II. Revenues - We are projecting next year's revenue forecast to rise slightly, which trends with increases we have seen this year due to staff efforts and public demand.
- III. Personnel Changes/Additions - Staff levels are staying the same with the exception of part-time personnel as part of the below listed program addition.
- IV. Service Level Changes/Program Additions - The library is taking the lead in overseeing the training program for supervisor level and above city staff. This impacts part-time personnel as well as a few other areas in the budget.
- V. Significant Line-Item Changes - None
- VI. Capital Expenditures - We are anticipating remodeling some staff workspaces to create a better workflow for materials processing as well as create additional work stations for staff.
- VII. Utility or Fee Changes - Minor increases to usage fees in a couple of areas

Parks and Recreation

Cemetery:

To accommodate current and future community growth, the Evergreen Cemetery is undergoing a planned expansion. New roads have been completed for sections M and N and preparations are underway to lay out and ready these areas for plot sales in FY26.

Two new cremation niche monuments are completely installed and spaces are currently selling. Cremations continue to rise in popularity

Our GIS mapping system, custom designed in-house by our GIS department, is continuing to provide a positive experience for all involved in the burial process. The system needs ongoing support from GIS staff.

The Cemetery Division provides services six days a week, Monday through Saturday, which includes managing weekend operations. One of our ongoing challenges is ensuring adequate staffing to effectively support this extended schedule. Currently, the Cemetery Sexton also serves as a Parks Supervisor, limiting the time that can be fully dedicated to the oversight and management of the City's two cemeteries. To help meet these demands, a part-time employee has been brought on to assist during peak periods and weekends. However, the addition of more dedicated cemetery staff would greatly enhance our ability to manage weekend operations and maintain a high standard of service.

Cemetery Capital Improvement Projects:

The amount allotted for this year's Cemetery Maintenance Reserve Fund is \$17,983

This dedicated fund has been instrumental in supporting the current expansion of Evergreen Cemetery and will remain a vital resource for future planning. With a steady demand for burial plots, it is essential that we continue to anticipate and prepare for additional expansion and site enhancements. In FY26, we will also focus on improvements to the cemetery, including necessary asphalt repairs, to ensure the grounds remain well-maintained and respectful for the community.

Vehicle and Equipment Replacement for Parks:

V Blade Snowplow

Revenues and New Fees:

Based on a market analysis of surrounding cemeteries the follow fees were changed:

Niche fee increased from \$650 to \$750

Sexton fees - Double deep increased from \$900 to \$1000

Disinterment fees increased from \$1400 to \$1500

Overtime per hour fee increased from \$150 to \$200

Added headstone inspection fee, expected to add approximately \$25k to sexton fees

Infant fee increased from \$450 to \$500 for resident, to \$800 for non-resident

Niche fee opening to \$150 weekday and \$250 weekend.

City and Canyon Parks:

Our scenic canyon parks, campgrounds, and pavilions remain highly popular destinations, especially during peak season when campgrounds are frequently at full capacity on weekends. This continued success brings with it the ongoing challenge of maintaining clean, well-prepared facilities to meet high visitor demand. Our commitment remains focused on providing a safe, welcoming, and enjoyable experience for all who visit these outdoor spaces.

Westfield's Park and Cherry Ridge Bike Park officially opened to the community in Fall 2024 and have quickly become beloved additions to our park system. Looking ahead, we are excited to open the CRC Fitness Corner Park and the new Jazz basketball courts at Memorial Park in Summer 2025. Enhancements will also continue at Dry Creek Trailhead Park and along the trail itself. As our park system continues to grow, so does the need for additional staffing to ensure these new amenities—as well as our existing parks—are well-maintained, safe, and enjoyable for all users.

The Parks and Canyon Parks division continues to make changes. Our teams have been reorganized and some of our grounds staff are new employees and are still in training. To support our ongoing maintenance efforts, we will continue to strive to find new efficiencies through the strategic hiring of seasonal staff. We currently have one certified arborist on our staff. This individual is responsible for the tree maintenance program of planting and care of over 35,644 trees (includes street trees, city and canyon park trees). When working with trees, it is required that two or more individuals are working together for safety reasons. We currently use trained parks staff for support when working on trees. It would be beneficial to add an additional arborist or tree worker in the future. During the past year, we have completed an inventory and status report of our Street Tree Program. We hope to catch up and finalize the current assigned planting in 2025 or 2026 depending on budget restraints and review the program to find future and strategic solutions for efficiency.

Our campsite reservation system continues to save us save time and money and has provided a much more user-friendly experience for campground and pavilion reservations.

City and Canyon Parks Revenues and New Fees:

Our campsites and pavilions continue to be very popular. Due to inflation and operational costs, we are proposing to raise pavilion day rentals by 3%. Non-Resident campsites in Jolley's Ranch will also be raised by 5%. The white barn at Jolley's Ranch rentals will be raised from \$150 to \$200.

City and Canyon Parks capital improvement projects:

PAR Funds will be used to fund the following city park projects:

Dry creek trail improvements	\$ 75,000
New CRC Fitness Park Corner	\$ 300,000
Bike Racks	\$ 10,000

The amount allotted for this year's City Park Maintenance Reserve Fund is \$368,656.

The projected fund balance going into FY2026 is \$412,000 after all FY25 projects are completed.

The City Park maintenance projects proposed for FY2026 are:

- Replacing the playground at Memorial Park or equivalent
- Repairing flood damage to property adjacent to Hobble Creek
- Finishing median development on south 1200 West
- Maintaining active transportation trails
- Updating park amenities such as signs and benches

Total:

\$515,000

Vehicle and Equipment Replacement for Parks:

- F150 Truck
- F250 Truck

The amount allotted for this year's Canyon Park Maintenance Reserve Fund is \$85,420.

The projected fund balance going into FY2026 is \$116,141 after all FY25 projects are completed.

The canyon park maintenance projects proposed for FY26 are:

- Lions pavilion roofing
- Lions pavilion tables
- Lion's barbecue
- Creekside pavilion tables
- Rotary pavilion1 tables

Total:

\$62,200

Vehicle and Equipment Replacement for Parks:

- Honda Foreman ATV

Clyde Recreation Center

The Clyde Recreation Center is more than just a building—it's a place where our community comes together, where families play, and where everyone, no matter their age or ability, belongs. The CRC is committed to providing outstanding experiences that improve health and well-being as well as provide opportunities for connection.

Revenues: One of our priorities is to find ways to increase the revenues generated at the CRC—to bridge the gap between operational costs and revenue. To combat rising inflation and the costs of running the recreation center, it is proposed that we increase membership fees by approximately 1.5-2%. Day Passes and some program fees have also slightly increased while remaining competitive with the surrounding rec centers.

Over the past few years, the CRC has experienced significant growth and success. However, change and challenges are inevitable. The opening of the Fit City Center (Spanish Fork Recreation Center) and EOS Fitness introduces increased competition, and while the full impact remains uncertain, we anticipate

a decrease in facility usage and, consequently, a potential decline in revenue. This budget reflects our proactive approach to adjusting operations while maintaining quality services for our members.

Operational: The CRC staff continues to look for solutions to save without sacrificing our patron's experiences, safety, or the current service level. Our operating budget was particularly challenging this year due to the rising costs of Internal Service charges and the anticipated revenue decrease. Hard decisions had to be made. We ensured fixed expenses would be met and reduced spending in areas where revenues would not be impacted.

Personnel: Even with some anticipated decrease in utilization many part-time positions are directly tied to our safety and revenue. For example, we are increasing revenue generating enrollment offerings and for safety reasons lifeguard coverage will remain the same. Therefore, our staffing budget remained largely the same with some minor adjustments in operating hours to reduce costs

Equipment Replacement: By proactively replacing aging equipment with monies saved through the equipment replacement program, we can minimize ongoing maintenance expenses and allocate resources more efficiently. Newer equipment comes with warranties and service agreements, providing added protection and cost savings over time.

Capital Improvement Projects: Allocated amount: \$62,200

The current pool deck chairs are broken or stained which negatively impacts the CRC's image and patron experience and poses a safety risk. We will purchase chairs that will be more durable, and easy to clean minimizing repairs and replacement.

With the purchase of new equipment, we will maximize use of the new "ninja" style park coming to the CRC corner. The new park gives us the potential to offer structured workouts, strength training, and agility courses for all fitness levels. We will also hold our CRC fitness classes at the park. Secure storage will create easy access for our instructors.

An addition of a sauna to the CRC will create a valuable new amenity that will generate additional revenue. We plan to purchase a sauna kit and install it with access from the activity pool using the west single door. This addition will enhance the CRC member and patron experience attract more members, increase retention, and boost revenue through potential usage fees or membership upgrades. This investment will keep us competitive with the new Spanish Fork Rec by offering a service they will not.

Recreation

Our Recreation Division is dedicated to enhancing the quality of life for our community by providing meaningful experiences and opportunities through a variety of sports and enrichment programs and community events.

This year, we have exciting plans in store to enrich our programs and create even more positive experiences for our participants. One of addition is to allow 3-year-olds to participate in some of our sports offerings. This is a fun and exciting way

to introduce young kids to sports in a playful, supportive environment, helping them build confidence and a love for being active from an early age. We will also continue to fine-tune how we execute our sports programs. One of our goals is to find the right balance between fun and competition. Our aim is to create an inclusive atmosphere that welcomes newcomers, challenges experienced players, and allows friends to participate together. Additionally, we plan to launch a new incentive plan for our referees and officials, addressing ongoing challenges with recruitment and retention.

Another top priority will be creating emergency action plans for our recreation sites. We want to provide our staff with clear, easy-to-follow guidelines for handling emergencies, whether it's a medical issue, natural disaster, or security concern. Training and communication will be key to ensuring our team is confident and prepared to handle any situation, helping us keep everyone safe and able to respond quickly when it matters most.

Special Events:

We remain committed to delivering memorable community events through thoughtful, responsible planning. At the same time, we will continue to build and strengthen partnerships with stakeholders and businesses to enhance community engagement and support.

Senior Center:

Our Senior Center continues to thrive in our community and provides much needed services for the senior population. The center is focused on growing membership, offering more diverse activities, improving customer service, and promoting our programs through different marketing channels. One key strategy is to be more present on social media, as well as continuing to offer both free and paid activity options. We're also planning to survey our participants monthly to gather feedback and make consistent improvements to the Senior Center operations.

Revenues:

We are projecting a 6% revenue increase for Youth Sports by increasing program fees and extending age groups for sport offerings and a 30% increase in Fieldhouse & Sports Field Rentals and Art City Days Booths.

Fee Changes:

We are raising most sports registration fees by \$1-2.00 per participant due to an increase in cost for our registration/scheduling software, and new incentive program for referees. Art City Day Vendor Fees will be raised by \$15-\$40.00 dependent on the category in order to offset growing costs to the City. Field rentals will be increased by \$10.00 This includes baseball/softball fields, soccer fields, and the Fieldhouse. Rodeo tickets will also increase \$3-\$5.00 for FY26. With our successful collection of sponsorships for events, we have asked to create new revenue lines for Special Events Revenue and Art City Days Sponsorships.

Capital Expenditures:

Allocated Amount: \$40,462 Total proposed for FY26 \$12,000

Laser Level Attachment for Infield Groomer (\$12,000) This will allow us to save money in the long run, improve field quality, and make field maintenance more

efficient, all while providing a better experience for players and reducing the need for outside contracts.

PAR Funds:

In previous years, PAR has generously funded the Special Events Coordinator position. Through proactive sponsorship efforts, the department was able to secure over half of the coordinator's salary in operational funds for FY26. The requested \$20,000 will directly support the planning and execution of all Parks & Recreation special events, which collectively draw thousands of attendees annually. PAR will receive prominent recognition and promotional visibility at each event.

Recreation also requested \$15,000 from PAR to be allocated for Concerts in the Park. We have partnered with Central Bank who is generously donating \$25,000 towards these events. The PAR funds will be used to offset production cost. We will host 4 concerts over the summer.

We plan to carry forward any leftover funding allocated for Senior Programming from FY25 to FY26 to continue our weekly fitness classes at the Senior Center. They have been a huge success!

Hobble Creek Golf Course

Developing the budget for 2026 was an exercise in properly allocating dollars to support the incredible amount of play that the golf course is experiencing and continuing to expect throughout the next fiscal year. The increase in utilization of the golf course has increased in the past six years from around 60% in 2019 to 91% in 2024. To put these numbers in perspective there are 231 days in the season with an average of 255 times available and we are filling 229 of those times on average per day. This means that budgeting appropriately and working to anticipate future needs and operational changes is an integral part of our budget process, so we have the funding to make the appropriate adjustments to continue to provide the level of service that Hobble Creek is known for. All analysis and forecasting, barring a strike to the economy, is pointing to the conclusion that we are anticipating this type of unprecedented play to continue.

The revenue changes in the budget are mainly anticipated from the fee increases of approximately 9% across the board. Due to nuances with play the fee increase is anticipated to reflect between 6% to 9% realization in revenue due to fluctuations with the number of holes played, punch card sales, changes in golf cart demand, and the different rates as demographic groups ebb and flow throughout the season.

To help us meet the demands of the increases in play and traffic throughout the facility we have budgeted two pro shop lead positions that are anticipated to provide more stability, training, and supervision throughout each day. These positions are in the budget and are necessary to help continue to provide the expected service level due to increased average daily utilization.

Significant line-item changes are the addition of the pro shop revenue and expenses in the budget line items 58-3700-new and 58-5861-244. These are new to the budget in 2026 because the pro shop and its inventory are now owned by the Springville City. With this change in ownership, the management of the pro shop will continue to be directed by the head golf professional. This will be a benefit to the golf course and contribute significantly to the revenue and bottom line of the facility.

Capital expenditures in the budget are for needed improvements and equipment. The improvements are the continuation of replacing and repairing cart paths and the replacement of fuel storage tanks that require updating for safety and environmental standards. The equipment expenditures are for a mini-ex for on course projects and continued landscaping needs, a drone for quickly and astutely analyzing and reading needed water moisture, temperature and other factors to help the golf course better utilize the capabilities of the irrigation system making Springville a better steward of the environment and a leader in water conservation efforts, and new maintenance vehicles that are specifically engineered for the needs of the golf course. These capital expenditures have been requested after careful deliberation and analysis of course and facility needs in conjunction with budget considerations to reflect the constant desire to provide the best service and golf course representing Springville City.

To maintain the needed revenues and trying to keep up with inflation and changes in the CPI, as mentioned above, rates and fees for the golf course were increased by an average of approximately 9% across the board. This increase will also help offset credit card fees. Fee increases are necessary and are performed with considerations of increases in costs as well as market sustainability.

Power Department Budget Memorandum

The fiscal year 2026 Power Department budget was developed against a backdrop of anticipated slightly lower electricity sales revenues, limited new and existing customer demand growth, and rising non-generated (wholesale) power purchase costs. Ratepayer revenues are expected to decrease slightly due to lower usage by a large industrial customer. Rate increases, ranging from 2% to 3%, will help offset this revenue decline and increased expenses.

Wholesale power purchases comprise 57% of the total \$38 MM FY 2026 budget, at \$21.5 MM. Growing costs across Springville's aggregated power projects have caused a 2.3% increase over last year. Increased electricity rates are intended to offset these growing costs.

The total number of department personnel has decreased to twenty-five, three fewer due to retirements and attrition. To increase efficiency and provide opportunities for remaining employees, responsibilities associated with the vacant positions have been assumed by other staff members. Rapid growth in new development or similar drivers may cause the department to adjust strategy by rehiring to fill these vacancies.

Most individual operational budget line items remain comparable to the previous year. However, in aggregate, capital improvement budget line items decreased by 72% to approximately \$4.5 MM. The large decrease was primarily driven by the completion of major expenditures for the Whitehead Power Plant generation equipment upgrade and new west substation build. Major FY 2026 capital projects include rebuilding the Baxter Substation to Compound Substation and Baxter Substation to Whitehead Substation portions of Springville's main 46 kV loop. Additional work on the feeders to the new substation will also consume a considerable amount of capital during FY 2026. No major vehicle replacements are budgeted for the upcoming fiscal year.

Fees for services were updated to reflect part and labor cost increases and were generally less than 2%. Electricity sales rates are being increased to offset higher wholesale power purchase costs as noted earlier. Proposed changes to rate classes are described below:

- Residential - 2.5%
- Small and Large Commercial - 2.0%
- Interruptible - 3.0%
- Large Industrial - 2.0%

These increases will help offset the rising wholesale power purchase expenses, growth in material and equipment costs, and higher wages.

Public Safety

- I. Summary - It was a challenge to balance Public Safety Operating Budgets. Our departments are limited in our revenue sources, and so we rely on the base allocation we receive for our operating budgets. We sincerely strive to be fiscally responsible while delivering our best to our community and our personnel.
- II. Revenues - Our Fire Department has become more effective in collecting revenue from EMS services through use of a better billing service. We have also added a collections agency for bills that go unpaid. It should be noted that Medicare and Medicaid have limits on what they pay for services. Also, the State legislature just passed a law that when insurance companies do not pay the full amount, that we cannot bill the insured person for the remainder. We must budget for EMS "bad debt" that we are unable to collect. This fiscal year, we have increased our EMS revenue forecast to 1.1 M, and we have correspondingly increased our bad debt expense to \$274,000. Dispatch used to receive about \$50 K annually from the state based on performance, but legislation has eliminated that funding. The Police Department has increased our parking citation fees and collections process, but the resulting revenue is pretty small when considering our overall operating budget.
- III. Personnel Changes/Additions - The Police Department will suspend an officer position in effort to balance the budget. The Fire Department will be submitting a SAFER grant request through FEMA to add three battalion chief positions. If awarded, the grant would cover pay and benefits for three years. If our budget allows, we will consider adding an additional day-time ambulance staffed with two part-time positions.
- IV. Service Level Changes/Program Additions - we have created a service level increase by starting a Narcotics/Vape Detection K9 program for Springville High School. We are using the existing school resource officer, who will be trained as a K9 Handler.
- V. Significant Line-Item Changes - With City Council approval, we increased Police Payroll by \$30,000 to fund a Master Officer Program. We increased the police task force GL by \$85,000 because we joined a federally funded task force for highway drug interdiction operations, and we have two officers assigned to county tasks forces (one of these positions will be suspended to balance the budget). We increased the Fire Department bad debt GL from \$10,000 to \$274,000 which is a more accurate amount historically and currently.
- VI. Capital Expenditures - We will purchase an additional defibrillator to equip our fire engine as an advanced life support unit for our improved response model. We are also purchasing two auto-pulse CPR machines. For Police and Dispatch, the Utah Communications

Authority “upgraded” our radio system. Unfortunately, the new signal strength is worse than the old system, and so we will need to spend \$30,000 to install/upgrade antennas within our police building so that officers can hear the radio in our building. We will also use CIP funds for security enhancements in our building, and converting a storage room into a police training room.

Utility or Fee Changes - we have updated our public safety impact fees. We will update our EMS transportation fees as set by the state. We have increased our parking citation fees to reflect neighboring communities.

Public Works Department

Summary

The Public Works Department consists of four (4) divisions: Culinary Water & Pressurized Irrigation; Wastewater Treatment & Collection / Stormwater Collection; Streets Maintenance / Solid Waste & Recycling; and Engineering. Public Works leadership have meticulously crafted operations and maintenance budgets reflective of “needs” versus “wants.” Capital improvement projects have been selected to provide timely *coordinated* improvements over all divisions of Public Works that will effectively meet the service needs of the community. All divisions of Public Works have carefully investigated various consumer price indices (equipment, materials, services, and labor) to determine if rate increases are appropriate based on their findings. It has been determined that all divisions of Public Works are recommending a 3.0% rate increase for fees and charges. A more detailed explanation of each Public Works division’s budget highlights is found below.

Public Works - Culinary Water & Pressurized Irrigation

Revenues

Although the Culinary Water & Pressurized Irrigation Division of Public Works is proposing a 3% rate increase, *total fee revenues* are expected to only increase by 1.1% above prior year amounts due to an anticipated reduction in impact fees. Fund Reserves of \$3,221,182 will be moved into the revenue fund to help cover capital costs.

Impact fees collected for both water and pressurized irrigation are anticipated to be approximately \$375,712 less than the previous 2025 budget year, due to less anticipated growth.

Total fund balance is budgeted to remain above the 30% targeted policy levels.

Personnel Changes - None

Service Level Changes

Culinary Water & Pressurized Irrigation (combined) is providing \$50,000 to the Public Works Engineering Division to assist in funding the conversion of one Engineering Division *part-time* Staff Engineer position to an Engineering Division *full-time* position. This new full-time Engineering Division Staff Engineer position will provide Public Works divisions (Streets, Water, Wastewater and Stormwater) with engineering planning, design and construction management support for Public Works capital improvement projects.

Significant Line-Item Changes

Water

- Line 242 Maintenance - Existing Lines - raised by \$93,383 to account for increased costs for asphalt patching of main pipeline repair excavations, and additional outside contractor work.

- Line 244 Water Meters - lowered by \$49,363 due to lower growth projections, which will require a smaller number of new water meter purchases.
- Line 245 Materials & Supplies - increased by \$104,623 due to increased chlorine costs, plus additional chlorine dosing at the new chlorine injection site at the 900 South Well.
- Line 255 Computer Operations - raised by \$32,841 for long-range planning and asset management software.
- Line 310 Professional & Technical Services - lowered by \$123,439 due to less technical services needed.

Pressurized Irrigation

- Line 244 Water Meters - lowered by \$39,332 due to lower growth projections, which will require a smaller number of new water meter purchases.

Capital Expenditures

Water:

- \$60,000 - Upper Spring Creek Tank analysis and design.
- \$2,993,987- South Main Street dual main pipeline replacement Project in conjunction with planned UDOT asphalt mill and overlay project.
- \$1,485,513 - Fire flow deficiencies identified in the master plan.
- \$66,000 - SCADA improvements in Hobble Creek Canyon.
- \$100,000 - PRV and pipeline replacements in advance of the 800 S 800 E Roundabout project.

Water Vehicles & Equipment:

- \$19,500 for Utility Task Vehicle for canyon operations.

Pressurized Irrigation:

- None.

Utility or Fee Changes

Public Works Culinary Water & Pressurized Irrigation Division is proposing an overall 3% increase in rates due to inflationary increases in materials costs, along with personnel wage cost-of-living increases.

Public Works - Wastewater Treatment & Collection

Revenues

Although the Wastewater Treatment & Collection Division of Public Works is proposing a 3% rate increase, *total fee revenues* are expected to be 2.3% below prior year amounts due to an anticipated reduction in collected pretreatment fees and impact fees.

Water Reclamation Facility (WRF) *pretreatment* revenues are expected to be lower, and could be erratic due to major customer Nestle's in-house reduction in operations and on-site efficiency changes.

Key wastewater *collection* revenue lines are expected to perform as in previous years, this due to the fact that sewer fees are tied to winter indoor culinary water use.

Fund Reserves of \$850,687 will be moved into the revenue fund to help cover capital costs.

Impact fees collected are anticipated to be approximately \$261,000 less than the previous 2025 budget year, due to less anticipated growth.

Total fund balance is budgeted to remain above the 30% targeted policy levels.

Personnel Changes

A mid-year Fiscal 2024-25 personnel adjustment changed one part-time position to a full-time in response to State recommendations. This full-time position remains in the Fiscal 2025-26 budget.

Service Level Changes

Wastewater Treatment & Collection is providing \$50,000 to the Public Works Engineering Division to assist in funding the conversion of one Engineering Division *part-time* Staff Engineer position to an Engineering Division *full-time* position. This new full-time Engineering Division Staff Engineer position will provide Public Works divisions (Streets, Water, Wastewater and Stormwater) with engineering planning, design and construction management support for Public Works capital improvement projects.

Significant Line-Item Changes

Sewer Treatment

- Line 310 Technical Services - lowered by \$34,000 due to less technical services needed.

Sewer Collections

- Line 310 Technical Services - lowered by \$82,000 due to less technical services needed.

Capital Expenditures

Sewer Treatment:

- \$100,000 - Sand Filter Rehabilitation Design.
- \$300,000 - Pressure line junction box replacement (\$271,883 already budgeted in 2025).
- \$754,383 - STM Aerotor conversion to blower/diffuser system (\$625,000 already budgeted in 2025).
- \$470,000 - Primary Clarifier Rehabilitation (\$350,000 already budgeted in 2025).
- \$ 80,000 - Valtek Lift Station 480 volt retrofit.
- \$422,450 - Water Reclamation Facility Pump House Master Control Center (MCC) Replacement.
- \$55,000 - Replacement of a utility truck.

Sewer Collections:

- \$316,838 - General Sewer Repairs.
- \$120,700 - Sewer pipeline improvements in 450 West roadway for new Public Works Facility.

Utility or Fee Changes

Public Works Wastewater Treatment & Collection is proposing an overall 3% increase in rates due to inflationary increases in materials and chemicals, along with personnel wage cost-of-living increases. Green waste dump fees and compost fees will remain at current levels.

Public Works - Stormwater Collection

Revenues

Although the Stormwater Collection Division of Public Works is proposing a 3% rate increase, *total fee revenues* are expected to be 3.1% below prior year amounts due to an anticipated reduction in collected impact fees.

Impact fees collected are anticipated to be approximately \$135,000 less than the previous 2025 budget year due to less anticipated growth.

Impact Fee Reserves of \$650,000 will be moved into the revenue fund to help cover impact fee-related capital costs.

Total fund balance is budgeted to remain above the 30% targeted policy levels.

Personnel Changes - None

Service Level Changes

Stormwater Collection is providing \$50,000 to the Public Works Engineering Division to assist in funding the conversion of one Engineering Division *part-time* Staff Engineer position to an Engineering Division *full-time* position. This new full-time Engineering Division Staff Engineer position will provide Public Works divisions (Streets, Water, Wastewater and Stormwater) with engineering planning, design and construction management support for Public Works capital improvement projects.

Significant Line-Item Changes

Storm Water Collections

- Line 310 Technical Services - lowered by \$36,600 due to less technical services needed.

Capital Expenditures

- \$650,000 (Impact Fees) - 1600 South detention basins (\$245,000 already budgeted in 2025)
- \$500,898 - Replacement of two vehicles (Street Sweeper and Utility Truck).
- \$58,633 - Replacement of leaf-collection trailer with more efficient vehicle/collection system.

Utility or Fee Changes

Public Works Stormwater Collection is proposing an overall 3% increase in rates due to inflationary increases in materials, along with personnel wage cost-of-living increases.

Public Works - Streets Maintenance

Revenues

“C-Road” revenues are anticipated to increase by 8% from the previous budget year, from \$1,640,100 to \$1,785,000.

Combined “Sales Tax Transportation” and “Fifth-fifth Transportation” revenues are projected to increase approximately 0.6% from the previous budget year, from \$1,345,263 to \$1,353,420.

Street Cut Fees are expected to remain flat at \$45,000 annually.

Anticipated Street Impact Fee revenues are projected to be \$178,184 less than the previous budget year, due to slower development growth.

Personnel Changes - None

Service Level Changes

Streets is providing \$50,000 to the Public Works Engineering Division to assist in funding the conversion of one Engineering Division *part-time* Staff Engineer position to an Engineering Division *full-time* position. This new full-time Engineering Division Staff Engineer position will provide Public Works divisions (Streets, Water, Wastewater and Stormwater) with engineering planning, design and construction management support for Public Works capital improvement projects.

Significant Line-Item Changes

Streets

- Line 236 Training - Increased by \$2,425 to meet grade 12 standard qualifications & newly added CDL training for new employee's if needed.
- Line 251 Reduced by \$14,429 to adjust for current fuel prices.
- Line 310 Technical Services - Increased by \$55,000 to cover master plan updates, asset management software and Transportation Utility Fee study.

Capital Expenditures

Streets:

- \$200,000 - Main Street corridor improvements.
- \$250,000 - Avalon Drive roadway drainage improvement project.
- \$191,900 - 1600 South betterment Phase II.
- \$2,180,721 - C-Road Maintenance Projects.
- \$75,000 - Active Transportation projects.

Streets Vehicles & Equipment:

- \$310,000 - Replace 10-wheel dump truck.
- \$25,000 - Replace wheeled paint gun.
- \$20,000 - Replace Roller Transport Trailer.

Streets Utility or Fee Changes - None

Public Works - Solid Waste & Recycling

Revenues

Solid Waste & Recycling Division of Public Works is proposing a 3% rate increase, with expected revenues of \$2,383,280 for Solid Waste and \$400,387 for recycling. Minimal development growth dollars are expected.

Personnel Changes - None

Service Level Changes

Solid Waste & Recycling Division is contemplating changes in the spring clean-up event held annually. This event may be modified to move away from

dumpsters placed strategically at City parks, to moving toward the use of a citizen voucher program with the Southern Utah Valley Solid Waste District facility.

Significant Line-Item Changes

Solid Waste

- Line 255 - Increased by \$18,000 for visual and data tracking software to increase safety and efficiency for solid waste & recycling operations.

Capital Expenditures

Solid Waste:

- \$61,000 - New Garbage Cans.
- \$18,590 - New Recycling Cans.

Solid Waste Vehicles and Equipment:

- \$375,000 - Replacement Garbage Truck

Utility or Fee Changes

Public Works Solid Waste & Recycling Division is proposing an overall 3% increase in rates due to inflationary increases in materials and fuel costs, along with personnel wage cost-of-living increases.

Public Works - Engineering

Revenues

Total fee revenues are expected to decrease by 25.2% below prior year amounts due to lack of development movement. Forecasted revenues for Fiscal 2025-26 are very conservative, however several large-scale developments are close to moving forward.

Personnel Changes

The Public Works Executive Assistant funding and supervision has been moved to the Engineering Division from Public Works Administration.

One part-time Engineering Division position has been upgraded to full-time (see "Service Level Changes" below).

Service Level Changes

The Streets, Water, Wastewater and Stormwater Divisions are each contributing \$50,000 to the Public Works Engineering Division to assist in funding the conversion of one Engineering Division *part-time* Staff Engineer position to an Engineering Division *full-time* position. This new full-time Engineering Division Staff Engineer position will provide Public Works divisions (Streets, Water, Wastewater and Stormwater) with engineering planning, design and construction management support for Public Works capital improvement projects.

Significant Line-Item Changes

Engineering

- Line 110 & 130 Full-Time Payroll & Benefits - increased by \$223,938:
 - Executive Assistant Position moved from Public Works Administration Fund to Engineering Fund.
 - Change of part-time Staff Engineer position to full-time Staff Engineer.

- Line 310 Professional & Technical Services - increased by \$81,965 to fund asset management software implementation services and professional consulting services.

Capital Expenditures - None

Utility or Fee Changes

Encroachment Permit Fees

- Application fee increased from \$375 to \$400, based on full cost recovery investigation.
- Daily inspection fee increased from \$65 to \$67, based on full cost recovery investigation.

Land Disturbance Fees were increased by 3% due to inflationary increases in overhead costs, along with personnel wage cost-of-living increases.

CITY COUNCIL OF SPRINGVILLE CITY

RESOLUTION NUMBER: #2025-22

SHORT TITLE: A RESOLUTION FOR SPRINGVILLE CITY CORPORATION TO OPERATE UNDER A TENTATIVE BUDGET IN THE AMOUNT OF \$116,371,444 FOR EXPENDITURES AND TRANSFERS IN THE FISCAL YEAR BEGINNING JULY 1, 2025, UNTIL A FINAL BUDGET CAN BE ADOPTED FOLLOWING A TRUTH IN TAXATION HEARING ON AUGUST 19, 2025.

PASSAGE BY THE CITY COUNCIL
ROLL CALL

NAME	MOTION	SECOND	FOR	AGAINST	OTHER
Craig Jensen			✓		
Logan Millsap			✓		
Jake Smith					Absent
Mike Snelson	✓		✓		
Mindi Wright		✓	✓		
	TOTALS		4	—	1

This resolution was passed by the City Council of Springville City, Utah, on the 17th day of June 2025, on a roll call vote as described above.

Approved and signed by me on this 17th day of June 2025.



Matt Packard

Matt Packard, Mayor

ATTEST:

Kim Crane

Kim Crane, City Recorder

RESOLUTION #2025-22

A RESOLUTION FOR SPRINGVILLE CITY CORPORATION TO OPERATE UNDER A TENTATIVE BUDGET IN THE AMOUNT OF \$116,371,444 FOR EXPENDITURES AND TRANSFERS IN THE FISCAL YEAR BEGINNING JULY 1, 2025, UNTIL A FINAL BUDGET CAN BE ADOPTED FOLLOWING A TRUTH IN TAXATION HEARING ON AUGUST 19, 2025.

WHEREAS, tentative budgets ("Tentative Budgets") in proper form have been prepared for all funds for which a budget is required by Utah State Law; and,

WHEREAS, the Tentative Budgets, together with supporting schedules and data have been available for public inspection in the office of the City Recorder as required by law; and,

WHEREAS, on June 17, 2025, the Municipal Council held duly noticed public hearings to receive public comment and ascertain the facts regarding the Tentative Budgets, which facts and comments are found in the hearing record; and,

WHEREAS, all interested persons were heard, for or against the estimates of revenue and expenditures as set forth in the Tentative Budgets; and,

WHEREAS, all statutory and legal requirements for the adoption of said budgets have been completed; and

WHEREAS, after considering the Administration's recommendations, and facts and comments presented to the Municipal Council, the Council finds (i) the budgets should be adopted as set forth below; and (ii) such action reasonably furthers the health, safety, and general welfare of the citizens of Springville City.

NOW, THEREFORE, be it resolved by the Municipal Council of the City of Springville, Utah, as follows:

PART I:

The Springville City expenditure and transfer budgets in the amount of \$116,371,444 as set forth in the attached Tentative Budget document, including budgets for capital improvements, are hereby adopted for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

PART II:

All outstanding encumbrances and project/grant balances as of June 30, 2025, approved by the Budget Officer shall be continued and re-appropriated for expenditure into the 2025-2026 fiscal year.

PART III:

Except in cases determined by the Mayor to be an emergency, the projects within the Capital Improvement funds cannot be deleted, changed in budget amount, or new projects added without a resolution by the Municipal Council. If the Mayor determines that there is an emergency, the Budget Officer is authorized to transfer unencumbered or unexpended appropriation balances from one expenditure account to another within the same fund in an amount up to \$500,000.

PART IV:

The Springville Municipal Council adopts a proposed Certified Tax Rate of 0.001079 to be levied on all taxable property within the corporate limits of Springville City in order to support the tax revenue in the General Fund and Debt Service Fund. A Truth in Taxation public hearing is proposed to be held on August 19, 2025, at 7:00 p.m. in the Council Chambers of the Springville Civic Center at 110 S. Main Street, Springville, UT.

PART V:

Employee compensation for the 2025-2026 fiscal year shall be shown on the FY 2025-2026 Pay Scale included in the Tentative Budget document as Exhibit "A" except as may be later amended by the Municipal Council. Salaries for elected and statutory officers will be set in accordance with an ordinance adopted following a public hearing to be held June 17, 2025.

PART VI:

Authorized fees and charges to defray the cost of City programs and services during the 2025-2026 fiscal year shall be as shown on the Comprehensive Fee Schedule included in the Tentative Budget document as Exhibit "B" except as may be later amended by the Municipal Council or as deviations may occur pursuant to the Resolution on Standards for Deviation from Fees Established in the Consolidated Fee Schedule.

PART VII:

Following a Truth in Taxation hearing to be held August 19, 2025, and after the adoption of a final budget, said final budget shall be certified and filed

with the State Auditor and in the office of the City Recorder as required by law and shall be available to the public during regular business hours.

PART VII:

The budgets hereby adopted include payment, on behalf of qualifying employees, of their portion of certain retirement account contributions.

PART IX:

This resolution shall take effect immediately.

END OF RESOLUTION.

PASSED AND APPROVED this 17th day of June 2025.



A handwritten signature in blue ink, appearing to read "Matt Packard", written over a horizontal line.

Matt Packard, Mayor

ATTEST:

A handwritten signature in blue ink, appearing to read "Kim Crane", written over a horizontal line.

Kim Crane, City Recorder

Budget Overview

2026



United in Service
Dedicated to Community

We value:

- Civility
- Honesty
- Innovation
- Quality
- Sustainability



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Budget Summaries

Fund	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Contribution To (Appropriation Of) Fund Balance	Ending Fund Balance
General Fund							
Taxes		19,304,310					
Licenses & Permits		537,243					
Intergovernmental		987,614					
Charges for Services		4,492,380					
Fines & Forfeitures		459,000					
Miscellaneous		1,899,830					
Special Revenue		230,250					
Administrative Fees, Contributions & Transfers			8,128,934				
Legislative				418,560			
Administration				1,649,303			
Legal				977,658			
Finance				780,770			
Treasury				538,276			
Building Inspections				360,068			
Planning and Zoning				973,050			
Public Works Administration				775,786			
Engineering				1,516,341			
Police				6,751,642			
Dispatch				1,196,023			
Fire				3,848,875			
Court				507,577			
Parks				1,597,354			
Canyon Parks				428,526			
Art Museum				2,223,110			
Clyde Recreation Center				3,040,933			
Recreation				1,578,848			
Cemetery				456,713			
Public Art				100,241			
Library				2,203,450			
Senior Citizens				307,875			
Payment to MBA Fund				418,583			
Utilize General Fund Balance						-276,641	
Utilize C Road Reserves						-3,023,159	
Utilize Transportation Sales Tax Reserves						0	
Utilize Public Arts Reserves						-102,574	
Increase C Road Reserves						0	
Increase Public Art Reserves						0	
Increase Transportation Sales Tax Reserves						0	
Transfer to Debt Service Fund					1,342,338		
Transfer to RDA Fund					0		
Transfer to CIP Fund					873,603		
Transfer to CIP Fund (C Road Reserves)					0		
Transfer to CIP Fund (Transportation Sales Tax)					0		
	12,255,982	27,910,627	8,128,934	32,649,562	2,215,941	-3,402,374	8,853,608
Special Revenue and Fiduciary Funds							
Special Improvement District Fund	7,717	0	0	0	0	0	7,717
Special Revenue Fund	7,017,349	1,425,000	0	925,000	0	500,000	7,517,349
Streets Fund	3,023,159	3,398,633	4,473,859	6,391,834	0	1,480,658	4,503,817
Cemetery Trust Fund	1,980,005	187,155	0	0	0	187,155	2,167,160
Redevelopment Agency Fund	1,464,360	700,000	0	600,000	0	100,000	1,564,360
Special Trusts Fund	2,210,236	110,000	0	0	32,000	78,000	2,288,236



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Budget Summaries

Fund	Beginning Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Contribution To (Appropriation Of) Fund Balance	Ending Fund Balance
	15,702,826	5,820,788	4,473,859	7,916,834	32,000	2,345,813	18,048,639
Debt Service Funds							
Municipal Building Authority	4,263	418,583	0	418,583	0	0	4,263
Debt Service Fund	363,785	0	1,342,338	1,342,338	0	0	363,785
	368,048	418,583	1,342,338	1,760,921	0	0	368,048
Capital Improvement Funds							
General CIP Fund	3,383,166	0	976,177	1,114,700	18,420	-156,943	3,226,223
Community Theater CIP Fund	0	0	0	0	0	0	0
	3,383,166	0	976,177	1,114,700	18,420	-156,943	3,226,223
Internal Service Funds							
ISF - Engineering	0	548,760	0	548,760	0	0	0
ISF - Information Systems	0	1,103,131	0	1,103,131	0	0	0
ISF - Central Shop	0	412,145	0	393,497	0	0	0
ISF - Facilities Maintenance	4,338,601	3,630,039	0	3,630,039	0	0	4,338,601
Vehicle Replacement Fund	2,875,066	300,000	2,107,687	2,407,687	0	0	2,875,066
	7,213,667	5,994,076	2,107,687	8,083,115	0	0	7,213,668
Enterprise Funds							
Electric	22,370,688	37,501,946	0	34,318,147	3,607,942	-424,143	21,946,545
Water	9,035,306	7,301,106	0	9,554,551	1,711,753	-3,965,198	5,070,108
Sewer	9,855,607	7,059,899	92,460	6,640,036	1,369,207	-856,884	8,998,723
Storm Drain	3,135,000	2,323,947	0	2,143,691	543,921	-363,664	2,771,336
Solid Waste	4,929,586	2,824,167	0	1,929,991	783,882	110,294	5,039,880
Golf	647,124	2,094,850	0	1,985,581	109,269	0	647,124
	49,973,311	59,105,915	92,460	56,571,997	8,125,974	-5,499,596	44,473,715
Total - All Funds	88,897,000	99,249,989	17,121,455	108,097,128	10,392,335	-6,713,100	82,183,900

Notes

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

3-Yr. Consolidated Fund Summary

Fund	Revenues and Other Sources of Financing			Expenditures and Other Uses of Financing		
	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
General Fund						
Taxes	18,065,103	19,009,142	19,304,310			
Licenses & Permits	550,699	767,119	537,243			
Intergovernmental	1,033,628	1,075,950	987,614			
Charges for Services	4,446,856	4,267,358	4,492,380			
Fines & Forfeitures	506,529	444,000	459,000			
Miscellaneous	2,015,352	1,741,825	1,899,830			
Special Revenue	213,283	189,100	230,250			
Administrative Fees, Contributions & Transfers	4,572,385	8,082,483	11,531,308			
Legislative				300,890	575,819	418,560
Administration				1,301,346	1,536,733	1,649,303
Legal				991,713	975,169	977,658
Finance				693,949	744,510	780,770
Treasury				644,087	821,574	538,276
Building Inspections				466,593	494,825	360,068
Planning and Zoning				598,244	1,250,979	973,050
Public Works Administration				754,442	837,827	775,786
Engineering				1,223,879	1,284,697	1,516,341
Police				5,427,833	6,452,040	6,751,642
Dispatch				1,044,241	1,146,637	1,196,023
Fire				2,854,763	3,414,090	3,848,875
Court				377,191	457,392	507,577
Parks				1,549,101	1,665,105	1,597,354
Canyon Parks				274,328	328,323	428,526
Art Museum				1,160,099	1,471,313	1,684,029
Art Museum - POPS				379,577	526,716	539,081
Swimming Pool				2,141,886	3,130,519	3,040,933
Recreation				1,319,106	1,481,747	1,578,848
Cemetery				348,065	442,695	456,713
Public Arts				90,752	118,602	100,241
Library				1,416,995	2,002,068	2,203,450
Senior Citizens				123,436	285,793	307,875
Transfers				9,497,014	6,400,549	7,210,957
	31,403,836	35,576,977	39,441,935	34,979,528	37,845,722	39,441,935
Special Revenue and Fiduciary Funds						
Special Improvement District Fund	0	0	0	0	0	0
Special Revenue Fund	1,557,727	3,032,028	1,425,000	54,400	3,494,774	1,425,000
Streets				1,654,761	2,196,629	2,267,460
Cemetery Trust Fund	124,430	195,846	187,155	0	0	187,155
Redevelopment Agency Fund	703,077	490,000	700,000	377,163	90,000	700,000
Special Trusts Fund	0	0	110,000	29,562	241,800	110,000
	2,385,234	3,717,874	2,422,155	2,115,885	6,023,203	4,689,615
Debt Service Funds						
Municipal Building Authority Fund	404,843	405,878	418,583	404,265	405,878	418,583
Debt Service Fund	1,349,789	1,344,788	1,342,338	1,342,388	1,344,788	1,342,338
	1,754,631	1,750,666	1,760,921	1,746,653	1,750,666	1,760,921



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

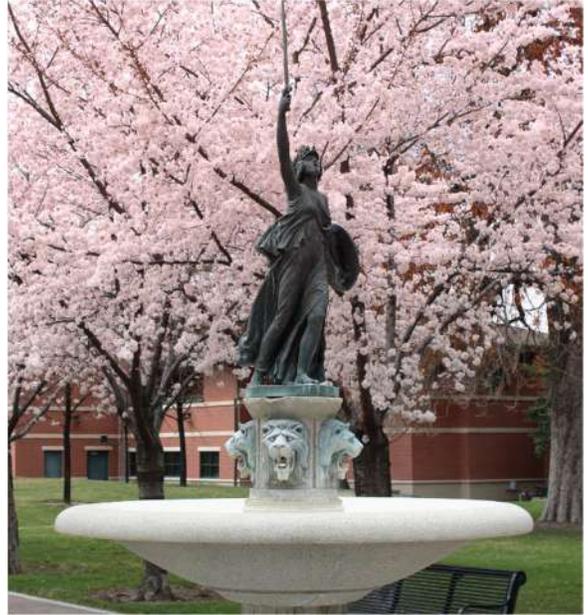
3-Yr. Consolidated Fund Summary

Fund	Revenues and Other Sources of Financing			Expenditures and Other Uses of Financing		
	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Capital Improvement Funds						
General CIP Fund	7,452,462	5,088,772	1,133,120	1,654,018	5,860,925	1,133,120
Community Theater CIP Fund	0	0	0	0	0	0
	7,452,462	5,088,772	1,133,120	1,654,018	5,860,925	1,133,120
Internal Service Funds						
ISF - Engineering	0	673,895	548,760	0	673,895	548,760
ISF - Information Systems	652,787	734,582	1,103,131	652,787	734,582	1,103,131
ISF - Central Shop	361,937	386,818	412,145	329,039	399,710	393,497
ISF - Facilities Maintenance	1,943,714	3,337,810	3,630,039	1,205,847	1,240,829	3,630,039
Vehicle Replacement Fund	2,780,678	2,126,050	2,407,687	2,207,261	2,998,970	2,407,687
	5,739,117	7,259,155	8,101,763	4,394,934	6,047,986	8,083,115
Enterprise Funds						
Electric	36,010,843	39,466,229	37,982,443	40,824,686	48,201,384	37,982,443
Water	6,299,184	9,370,601	11,266,304	4,423,376	13,475,037	11,266,304
Sewer	6,874,526	7,321,748	8,009,243	5,134,738	13,395,291	8,009,243
Storm Drain	2,300,352	2,398,680	2,943,127	2,030,801	3,447,485	2,943,128
Solid Waste	2,716,044	2,736,403	2,824,167	2,634,186	3,132,804	2,824,167
Golf	1,809,217	1,714,780	2,094,850	1,585,518	1,796,798	2,094,850
	56,010,167	63,008,441	65,120,134	56,633,306	83,448,800	65,120,135
Total - All Funds	104,745,446	116,401,885	117,980,028	101,524,324	140,977,302	120,228,841



FY 2026

Springville City’s budget is a policy document that reflects the goals and priorities developed by the City Council. The budget outlines the allocation of resources and is a blueprint for providing City services. The budget not only serves as a financial plan, but also as a tool for accountability.



SPRINGVILLE PRIORITIES



Prudently Manage Public Funds



Effectively Plan for Growth and Economic Development



Promote a Sense of Community



Improve the Quality of City Services



Protect the Rights and Safety of the Citizens

2026 BUDGET SUMMARY

All Funds

Beginning Fund Balance
\$88,897,000

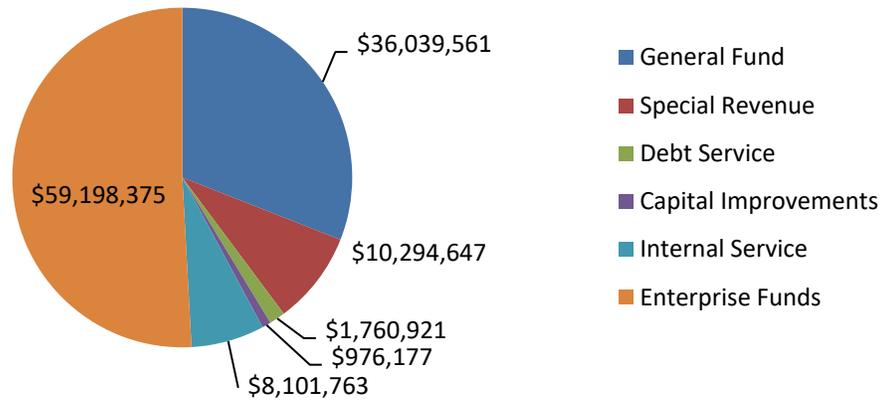
Projected Revenue & Transfers In
\$116,371,444

Projected Expenditures & Transfers Out
\$118,489,463

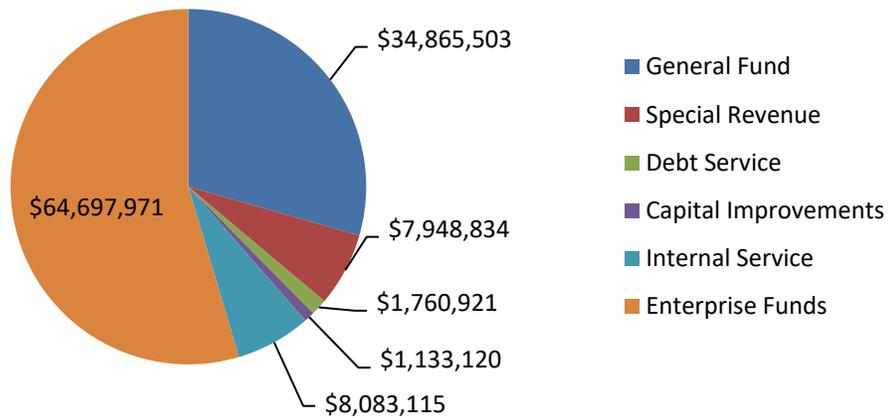
Utilize Reserves
-\$6,713,100

Estimated Ending Fund Balance
\$82,183,900

Combined Revenue & Transfers In



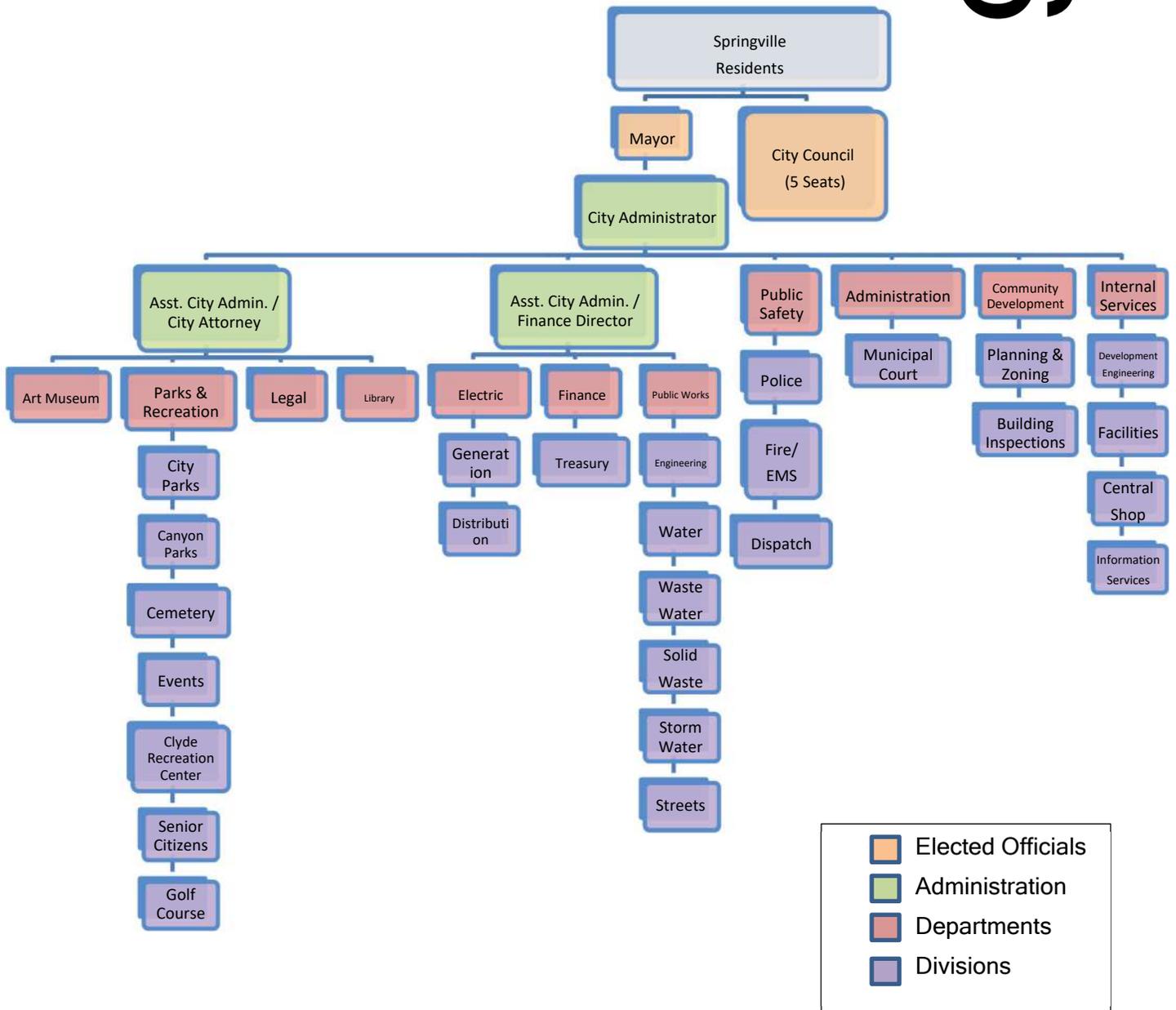
Combined Expenditures & Transfers Out



Staffing Summary (FTE)	FY 2023	FY 2024	FY 2025	FY 2026
General Government	75.61	72.12	59.98	59.49
Public Safety	71.63	77.61	75.81	75.84
Leisure Services	94.02	104.43	107.86	108.07
Internal Services	0	0	16.17	17.09
Enterprise Funds	78.07	79.73	76.87	77.93
Total Full-Time Equivalent	319.33	333.90	336.70	338.41

Organization Chart

2026

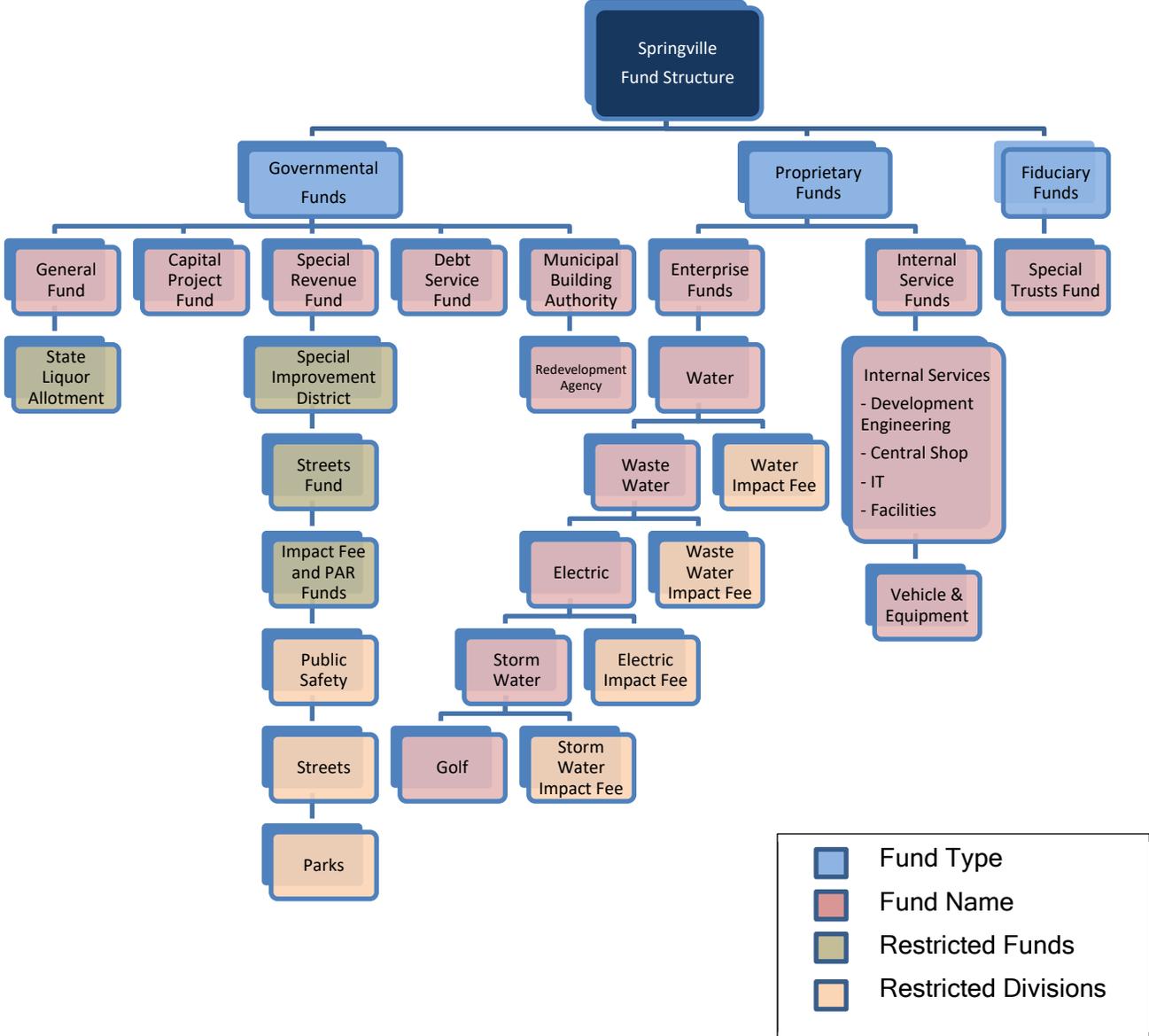


Fund Descriptions and Fund Structure

2026

Fund accounting is an accounting system used by governments to emphasize *accountability* rather than *profitability*. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

The funds are grouped into fund types, of which there are three: governmental, proprietary and fiduciary.



Fund Structure and Department Relationship

<i>Fund</i>	<i>Subject to Appropriation</i>	<i>Fund Type</i>	<i>Fund Class*</i>	<i>Functional Oversight Unit</i>
General	Yes	Governmental	Major	Various
SID	Yes	Governmental	Major	Administration
Special Revenue	Yes	Governmental	Minor	Administration
Cemetery Trust	Yes	Governmental	Minor	Parks
Special Trusts	Yes	Governmental	Minor	Administration
Debt Service	Yes	Governmental	Minor	Administration
General CIP	Yes	Governmental	Minor	Various
Community Theater CIP	Yes	Governmental	Minor	Recreation
RDA	Yes	Governmental	Minor	Administration
MBA	Yes	Governmental	Minor	Administration
Vehicle & Equipment Replacement	Yes	Proprietary	Minor	Administration
Internal Services	Yes	Proprietary	Minor	Administration
Electric	Yes	Proprietary	Major	Electric
Water	Yes	Proprietary	Major	Public Works
Sewer	Yes	Proprietary	Major	Public Works
Storm Drain	Yes	Proprietary	Minor	Public Works
Solid Waste	Yes	Proprietary	Minor	Public Works
Golf	Yes	Proprietary	Minor	Golf

*Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Governmental Funds

Governmental funds are those through which most governmental functions are accounted for. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities—except those accounted for in proprietary funds—are accounted for through governmental funds. The City budgets and reports the following governmental funds:

The *general fund*, which is used to account for all financial resources traditionally associated with governments and not required to be accounted for in another fund. The General Fund is the largest and most complex fund of the City of Springville. It contains most of the general operating departments of the City and is funded from an unrestricted pool of revenues. The general fund includes allotments of State excise taxes on liquor, used for DUI enforcement.

Special revenue funds account for transactions that take place when there are restrictions on revenue sources, such as special improvement district or impact fee funds in which the revenues are restricted to a specific use. The special

revenue fund includes allotments of State excise taxes for Class C Roads used for street maintenance.

Capital project funds are used to account for monies set aside for construction of buildings and infrastructure. When monies—typically bond proceeds—are received for specific projects, they are recognized in and disbursed from a capital projects fund.

The *debt service fund* is used for the accumulation of monies to make required payments on long-term obligations, such as bonds or capital leases. Monies used to pay for the bonds can be revenues, such as property taxes earmarked specifically for the bond issue or from transfers from other funds.

Other governmental fund types include *agency funds* associated with the Redevelopment Agency (RDA) and the Municipal Building Authority (MBA).

Proprietary Funds

Proprietary funds are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. All assets, liabilities, net assets, revenues, expenses, and transfers relating to the government's business and quasi-business activities—in which changes in net assets or cost recovery are measured—are accounted for through proprietary funds (enterprise and internal service funds). Generally accepted accounting principles for proprietary funds are similar to those applicable to businesses in the private sector. The measurement focus is on determining operating income, financial position, and cash flows.

Enterprise funds are employed when user fees are the major means of cost recovery. The most common examples are water and wastewater funds. The City budgets and reports the following proprietary funds:

The *water fund* accounts for the activities of the City's water production, treatment and distribution operations.

The *sewer fund* accounts for the activities of the City's sewer collection and treatment operations.

The *electric fund* accounts for the activities of the City's electric generation and distribution operations.

The *storm drain fund* accounts for the activities of the City's storm drain operations.

The *solid waste fund* accounts for the activities of the City's residential solid waste collection operations.

The *golf fund* accounts for the activities of the City's Hobble Creek Golf Course operations.

Activities of these six funds include administration, operations and maintenance of the associated systems and billing and collection. The funds also account for the accumulation of resources for, and the payment of, long-term debt principal and interest for each enterprise. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted, if necessary, to ensure the integrity of the funds.

Internal service funds are used to account for central cost centers within a governmental unit. The City uses two internal service funds to account for the costs of procurement and maintenance of vehicles and equipment owned by the City and one internal service fund to account for facility maintenance. Charges are made to the appropriate fund and department to recover costs.

Fiduciary Funds

Fiduciary funds are used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Like special revenue funds, fiduciary funds are used for assets subject to outside restrictions. Generally fiduciary funds are the result of a donation by an outside entity or if the government is simply holding the assets with limited discretion on their use.

Trust funds are classified as expendable or non-expendable. An expendable trust is one whose corpus, or principal, can be used for operating or capital outlays. When a fund is non-expendable, only investment earnings can be expended. The corpus is left intact to assure perpetual revenue generation.

Basis of Budgeting

2026

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues or expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The City's basis of accounting for budgeting purposes differs from generally accepted accounting principles (GAAP) used for preparing the City's annual financial reports. The major differences between budget basis and GAAP basis are as follows:

- Encumbrances (contractual commitments to be performed) are considered as expenditures rather than the GAAP required reservation of fund balance.
- Funds to be booked at the end of the fiscal year for planned increases to reserves and designations are recognized as expenditures in the budget.
- Central service cost allocations items are budgeted as expenses and revenues rather than inter-fund transfers.
- Fixed assets (capital items and equipment more than \$5,000) are budgeted at the full expense and fully or completely depreciated for GAAP reporting.
- Certain other items such as developer agreements, insurance liabilities, and changes in trust-like accounts are budgeted as expenses rather than recognized as a liability under GAAP.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter (within sixty days) to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt-service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Regardless of the measurement focus, depreciation is not budgeted

Sales taxes, use taxes, franchise taxes, and earned but unreimbursed state and federal grants associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Property taxes are measurable as of the date levied (assessed) and are recognized as revenues when they become available. Available means when due, or past due, and received within the current period or collected soon enough thereafter to be used to pay liabilities of the current period. All other revenues are considered to be measurable and available only when the City receives cash.

Proprietary (enterprise) and Internal Service funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The City budgets for these funds on a non-GAAP cash basis, therefore you will see a budget for capital expenditures and not for depreciation.

Financial resources used to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenditures. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term debt of the City are reported as a reduction of the related liability, rather than as an expenditure in the government-wide financial statements.

Financial Policies

2026

Operating Budget Policy

Overview

The operating budget is the principal policy management tool of Springville City. The budget establishes priorities for the coming fiscal year and outlines how those priorities will be realized. It is the prime opportunity for Springville City to evaluate its current service levels, measure and compare needs for different services, and balance community needs against the tax burden necessary to finance them.

Consistent with State Code, it is the policy of Springville City to propose and adopt a balanced budget (i.e., total of the anticipated revenues equals the total of appropriated expenditures) under normal circumstances. In the event that there is a deviation from the balanced budget policy, it will be disclosed and any utilization of fund balance in order to balance the budget will be identified as such.

Timetable for Budget Preparation

The process for preparing the operating budget typically covers a nine-month period. The events and their approximate timing are:

Budget Timetable

Action	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
Five-year capital budget project worksheets distributed to Directors									
Administrator and Directors set goals									
Five-year capital budget plan project worksheets due to Finance Department									
Mayor and Council hold budget retreat to discuss goals and priorities									
Present Five-year capital budget plan to Mayor and Council									
Mayor and Council goals and priorities plus operating budget work papers distributed to Directors and Superintendents									

Budget Timetable (cont.)

Action	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
Operating budget work papers submitted to Finance. Impacts due to proposed staffing and program changes highlighted.					■				
First revenue forecast submitted by Finance Department					■				
Meetings with Directors to discuss preliminary budget proposals					■				
Preliminary budget review with Mayor					■				
Summary of preliminary budget published in monthly newsletter. Detailed budget placed on City's website						■			
Second revenue forecast submitted by Finance Department						■			
Preliminary budget sent to Mayor and Council in preparation for budget retreat						■			
Mayor and Council hold budget retreat to review preliminary budget and set tentative budget						■			
Tentative budget ready for summary in newsletter and detail on City website. Copies distributed to Directors and Superintendents						■			
Presentation of Tentative budget to Mayor and Council in Council Meeting. Public hearing is set.							■		
Proposed final budget completed. Changes from tentative budget noted and communicated to Mayor and Council in Council packet							■		
Public hearing held to consider the tentative budget. Final budget adopted by the City Council								■	
Copies of approved budget distributed to Directors and Superintendents								■	
Summary of approved final budget published in the City newsletter with detailed budget posted on City website									■

Consistent with the Uniform Fiscal Procedures Act for Utah Cities, the budget may be amended from time to time as necessary. Amendments to the governmental fund budgets are made by resolution of the City Council following proper notice and a public hearing. Amendments to the proprietary funds are made by resolution and notice of a regular meeting of the City Council.

Capital Improvement Policy

Overview

A comprehensive Capital Improvement Program (CIP) is central to the City's ability to provide services to the citizens. Maintenance and expansion of infrastructure combined with adequate, well-maintained vehicles and other major equipment are critical. Constant review of proposed expenditures and projects will allow prioritization based on the goals and needs established by the Mayor and Council.

Policies

- A five-year CIP will be prepared and/or updated each year as part of the budget preparation process. The five-year CIP will be consistent with longer-range master plans that will be periodically reviewed and updated.
- For purposes of depreciation, a capital asset is defined as being equal to or greater than \$5,000 and having an expected life of more than one year.
- The CIP projects will be identified as capital expenditures, capital projects, and vehicle and equipment replacement. Capital expenditures will be maintained at the division level as part of the operating budget. Capital projects will be funded and tracked in the Capital Project Fund. Vehicle and equipment replacement will be funded and tracked in a separate fund.
- Capital projects are defined as a project having a useful life greater than five years and an estimated cost of at least \$25,000. Projects can include the construction, purchase, and major renovation of buildings, infrastructure and utility systems; purchase of land; and major landscaping and park improvement projects.

Revenue and Expenditure Policy

Policies

- Springville City will consistently attempt to maintain a diversified and stable revenue system as protection from short-run fluctuations. The General Fund's revenue base will generally consist of property taxes, sales taxes, energy use taxes, intergovernmental grants and allocations, fines, and charges for services.
- Revenues from one-time windfalls and other temporary sources will not be used to fund on-going operations.
- All user fees and utility service rates will be reviewed periodically, but not less than every two years, to ensure they are reasonable and are tied to the cost of providing the service.

- Annual revenue estimates will be developed based on objective, reasonable criteria. Estimates will be conservative in order to assure adequate revenues will be available to meet budgeted expenditures.
- Expenditures will always be budgeted. Preparation of the annual budgeted expenditures and adherence to the approved budget will be a critical performance measurement for all levels of management.
- Administrative transfers to the General Fund from the Enterprise Funds represent direct charges for administrative services performed by functions in the General Fund. These will be calculated each year based on studies to assure fairness and accuracy.
- At the Council's discretion, operating transfers may be made to the General Fund. These transfers represent the "profits" realized by the City in operating the Enterprise Funds. Such transfers will be disclosed to the utility rate payers as required by State law.

Fund Balance and Reserves Policy

Overview

The term *fund balance* is used to describe the net assets of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Fund balance is intended to serve as a measure of the financial resources available in a governmental fund.

Accountants distinguish up to five separate categories of fund balance, based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts can be spent: *non-spendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*. The total of the last three categories, which include only resources without a constraint on spending or for which the constraint on spending is imposed by the government itself, is termed *unrestricted fund balance*.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance (i.e., the total of the amounts reported as committed, assigned, and unassigned fund balance) in the general fund.

Policies

- The State of Utah dictates that in the General Fund, municipalities shall maintain unreserved funds greater than five percent but less than 35 percent of budgeted revenues. Springville City's target for these unreserved funds will be the upper end of the allowable range, with 30 percent as a specific target.
- Reserves will be established and maintained in each Enterprise Fund that will be equal to a minimum of 30 percent of the current operating expenses.
- The Capital Projects Fund will be where all major General Fund capital improvement projects are scheduled and funded. Funding for projects that will occur over several years or that are delayed from the original timetable will be held in reserve until the project is completed or the City Council formally moves to remove the project and release the reserves.
- A vehicle and equipment replacement fund reserve will be established and funded. When a vehicle or piece of equipment reaches the end of its estimated useful life, the reserve will provide the necessary funding for the new purchase. If the vehicle or equipment still has useful life, the reserve will be maintained until replacement is needed.

During the budgeting process, the Council may earmark surpluses in the General Fund to be transferred into specific reserve fund.

Debt Management Policy

Overview

Debt is an essential tool in providing services to the citizens of Springville City. Used judiciously, it can provide the funds necessary to maintain and expand infrastructure and increase the amount of and the types of services offered by the City. Debt incurred for growth allows future residents and users to participate in funding the costs of the benefits they receive.

Policies

- Management of existing debt will include at least an annual review by the Finance Director to ascertain if refunding or restructuring is possible in order to reduce debt interest costs, improve the timing of payments, and/or remove restrictive or burdensome covenants.
- No long-term debt will be issued to fund operating budget expenditures.
- Whenever possible, debt issued in any single year will be kept under \$5,000,000 in aggregate to avoid arbitrage requirements.

- Bond maturities will be targeted to be five years less than the planned useful life of the asset being purchased with the bond proceeds.
- Whether bonds are placed through a competitive sale vs. a negotiated sale will be decided on a case-by-case basis.
- The City will consistently work to improve its bond rating through sound fiscal policies and well managed use of its bonding authority.

Debt Obligations

2026

Debt is an essential tool in providing services to the citizens of Springville City. Used judiciously, it can provide the funds necessary to maintain and expand infrastructure and increase the amount of and the types of services offered by the City. Debt incurred for growth allows future residents and users to participate in funding the costs of the benefits they receive.

Article XIV, Section 4 of the Utah State Constitution limits the general-purpose indebtedness of Utah cities to an amount not to exceed four percent (4%) of the value of the taxable property within the city for debt secured by property taxes levied by the city. Additionally, the city is limited to an amount not to exceed eight percent (8%) of the value of the taxable property within for debt associated with the sewer, water or electric systems operated by the city. As such, Springville’s current general obligation bond debt limit is as follows:

Taxable Value (2023)	
Real Property	\$3,820,527,785
Personal Property	298,171,128
Centrally Assessed Values	31,365,661
Taxable Value for Debt Incurring Capacity	<u>\$4,150,064,574</u>

	4% General Purposes	8% Water, Sewer & Electric	12% Total
General Purpose Debt Limit less Amount of Debt Applicable to General Purpose Debt Limits	<u>\$166,002,583</u>	<u>\$332,005,166</u>	<u>\$498,007,749</u>
Additional Debt Incurring Capacity	<u>10,235,000</u>	<u>9,405,000</u>	<u>19,640,000</u>
	<u>\$155,767,583</u>	<u>\$322,600,166</u>	<u>\$478,367,749</u>

The following tables summarize Springville City’s long-term debt obligations:

City of Springville
Statement of Indebtedness
(Includes the City of Springville Municipal Building Authority Debt)

<i>Type and Name of Indebtedness</i>	<i>Bond Rating</i>	<i>Total Amount Issued</i>	<i>Fiscal Year Issued</i>	<i>Fiscal Year of Completion</i>	<i>Principal Balance June 30, 2025</i>	<i>Fiscal Year 2025-26 Payments (P + I)</i>
General Obligation Bonds:						
General Obligation Bonds Series 2020 Refunding Bonds (purpose: Springville Library)	S&P "AA"	\$5,695,000	2020	2031	\$3,320,000	\$597,350
General Obligation Bonds Series 2016 (purpose: Clyde Recreation Center)	S&P "AA"	10,785,000	2016	2036	6,915,000	741,998
Revenue Bonds:						
MBA Lease Revenue Bonds Series 2008 (purpose: Springville City Center)	Private Placement	6,435,000	2008	2031	2,395,000	416,483
Water/Sewer Revenue Bonds Series 2021 Refunding Bonds	Private Placement	5,300,000	2021	2028	2,860,000	1,048,000
Water/Sewer Revenue Bonds Series 2021 (purpose: Bartholomew Water Tank)	Private Placement	4,645,000	2021	2041	4,150,000	335,500
Total All Indebtedness		\$32,860,000			\$19,640,000	\$3,139,331

Revenue Overview

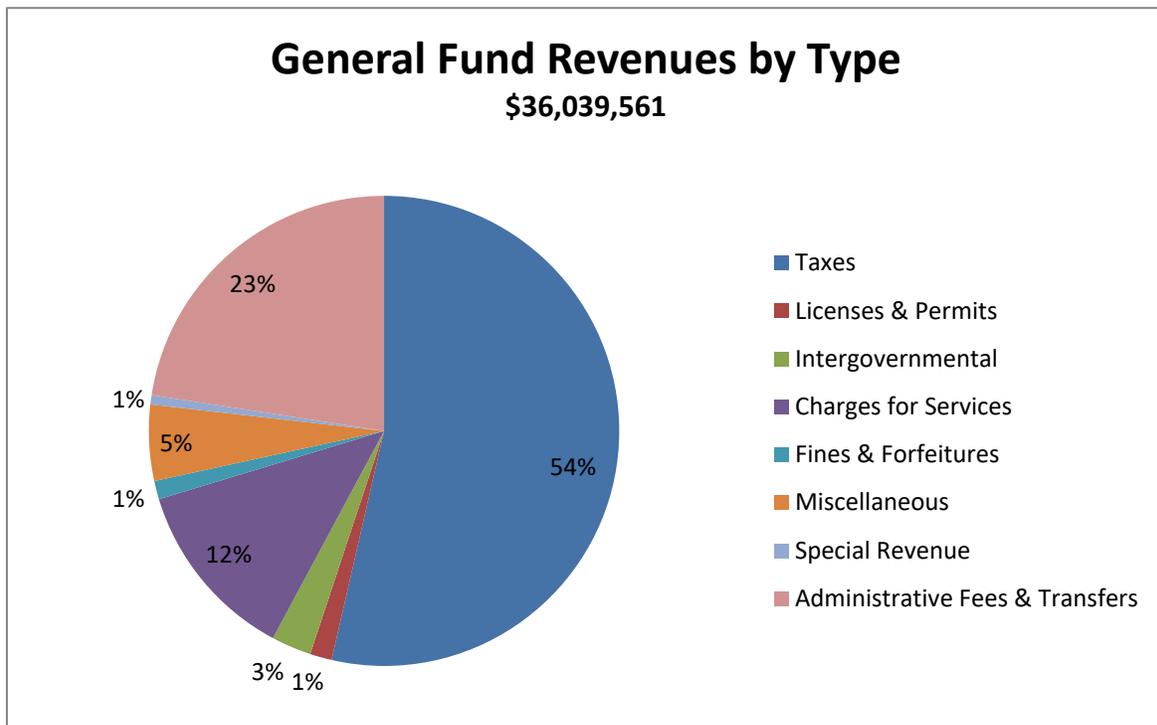
2026

General Fund

In the General Fund, the City receives revenue from a variety of sources including property, sales and other taxes; licenses and permits; fees for services; grants from other entities; and transfers from other funds within the City.

Revenue projections in the FY 2025-26 Budget are estimated using historical information, data collected from the Governor’s Office of Planning and Budget (GOPB), the University of Utah’s Kem C. Gardner Policy Institute, Utah League of Cities and Towns (ULCT), Utah County Assessor’s Office and a number of other financial and economic indicators.

In the preparation of this budget, the staff has attempted to produce a financially conservative view of near-term economic conditions utilizing historical revenue data and a general sense of the economic status of the local community.

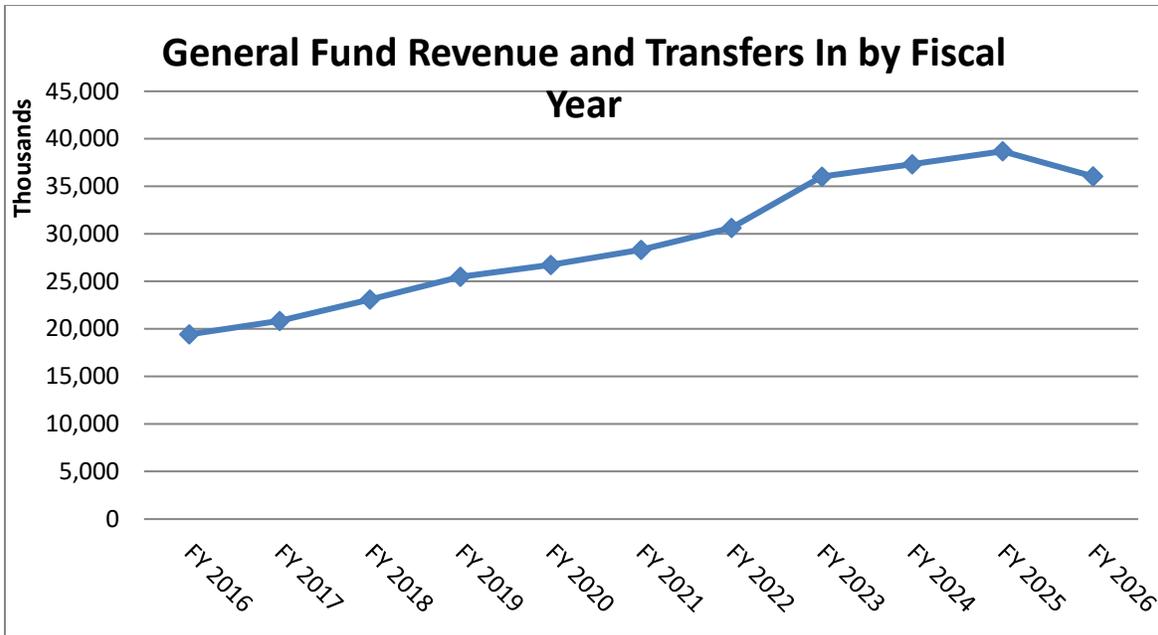


The FY2026 Budget reflects many of the positive points of the prospering Utah economy of 2024 and 2025, but with caution given continuing high interest rates, international political instability, sustained inflation and increasing chances for an economic recession. During the course of the 2025 fiscal year, we have observed slowing sales tax revenues and are thus projecting no growth in that line item. Overall, taxes are forecast up approximately 1.5%. This increase includes a proposed 3% increase to property tax, which will require the City go through the Truth in Taxation process as prescribed in State law. While slowly, the community continues to grow, unemployment is very low and consumers continue to spend. The presented budget forecasts essentially flat sales tax revenues over the FY 2025 year-end forecast at the time of budget preparation.

The other large driver of revenue growth is growth itself. Several revenue lines capture anticipated revenue from new construction. These include Building and Construction, Plan Check Fees, Planning Revenues and Public Works Fees. Other lines include Land Disturbance Permits, Street Tree Fees and other impact fee lines scattered throughout the General Fund and Enterprise Funds. Historically, the city has seen new dwelling unit starts of 250 - 350 per year; however, for the last three budget cycles, those numbers have been closer to an average of 70 starts per year. This budget reflects a forecast of similar reduced new building. This very well could be low given that there continues to be considerable activity in the planning stage with developers and much of the predicted growth from FY 2025 did not materialize and may be initiated in FY 2026.

A significant revenue source for the General Fund is Administrative and Operating Transfers from the Enterprise Funds. Administrative Transfers account for services Enterprise Funds receive from General Fund Services such as Legal and Finance. Operating transfers are essentially profit transfers to benefit the 'owners' of the enterprises—Springville Citizens. All enterprise funds, except golf, contribute 6.5% of the revenues to the General Fund. This contribution rate was increased from 5% in the FY 2024 budget. These two sources account for revenue of \$7,804,000 this year.

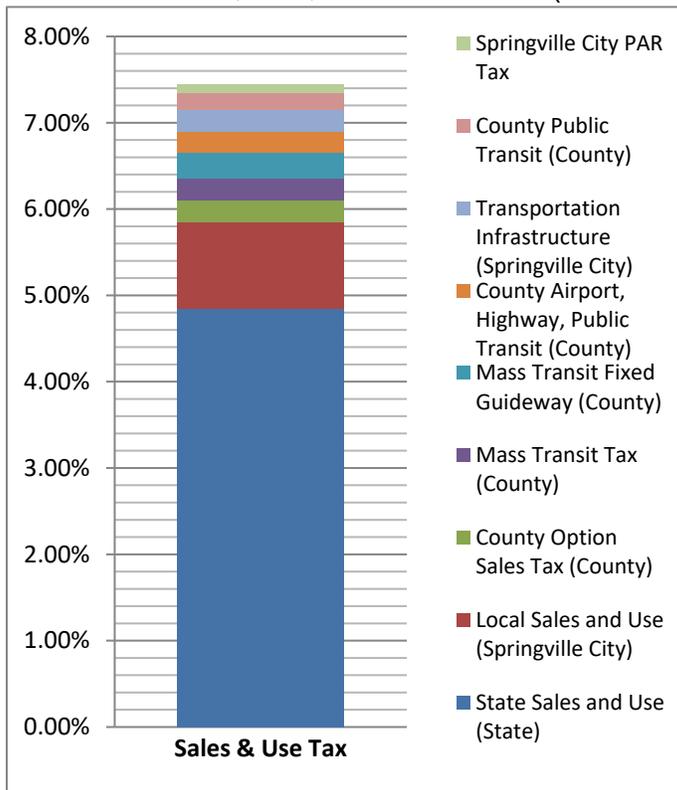
This year, the Streets Department was moved from the General Fund into the Special Revenue Fund and will operate as a stand-alone department. Revenues in the Streets fund will come from State disbursements of "B&C" Road funds, transportation-related sales taxes and a transfer of approximately \$1.5M from the General Fund. In this initial year, accumulated C-Road reserves are being transferred from the General Fund to the Streets Fund where they will be accounted for going forward. Because these revenue sources are now being accounted for in the Streets Fund, General Fund revenues appear lower than in previous years.



Major General Fund Revenue Sources

Sales Tax

In November 2021, Springville voters approved a one tenth of a percent sales tax increase for Parks, Arts, and Recreation (PAR tax) as allowed under Utah State

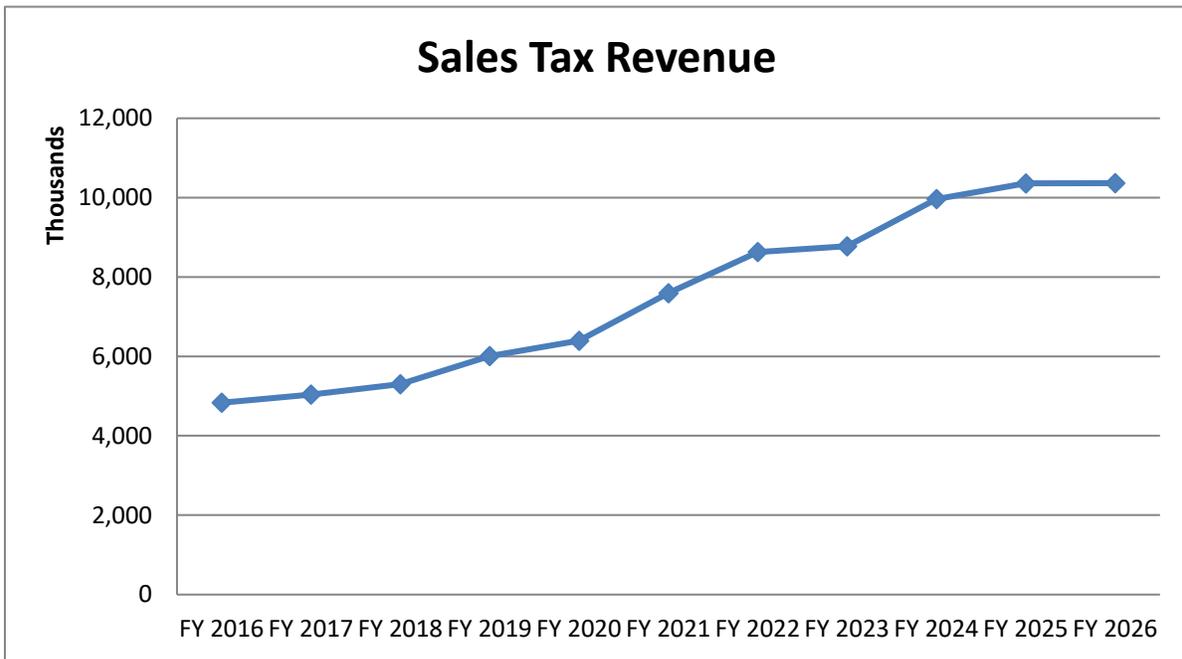


Code 59-12-14. The tax went into effect in April, 2022 and is anticipated to generate approximately \$725,000 in FY 2026. The tax remains in effect for 10 years and would then need to be renewed by Springville voters. While the PAR tax is technically a sales tax, revenue from the PAR tax will be recognized in the Special Revenue Fund and is restricted in use to the items allowed under state law, but primarily parks, arts and recreational facilities and programming.

With the implementation of Springville's PAR tax, the State of Utah now collects a 7.45% Sales and Use Tax on

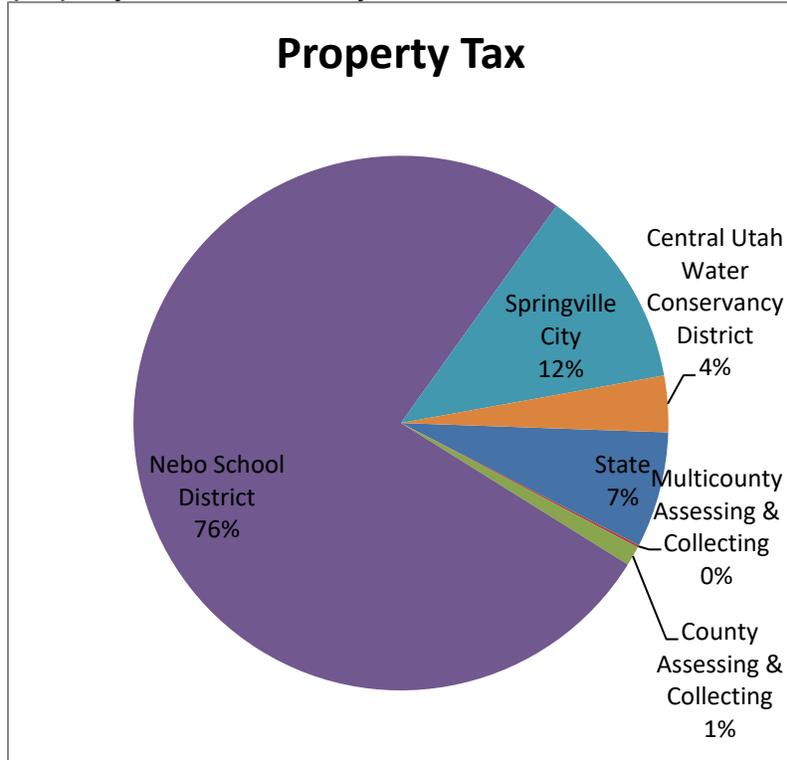
all taxable sales in Springville. One percent of the total is a local option (Springville City) sales and use tax, 0.25 percent is a local transportation infrastructure tax, and 0.10 percent is the PAR tax that comes back to Springville; the remainder goes to the State and other taxing entities. Of the one-percent local option tax, half is returned by the State directly to the local government where the sale took place and the other half is pooled at the State level and returned to the local governments based on population. Sales tax is the City's single largest source of revenue representing, on average, approximately 29 percent of General Fund revenues.

The FY2026 budget includes essentially flat revenues when compared to FY2025.



Property Tax

The basic rate setting process for property tax begins with the budgeting process. Entities estimate how much property tax revenue they need. The amount of revenue requested for an entity’s budget, during the prior year, becomes the baseline revenue for current year certified tax rate calculations. The county assessor and State Tax Commission provide valuation information to the county auditor, including changes in value resulting from reappraisal, factoring and legislative adjustments. The State Tax Commission and county auditors calculate certified tax rates and the auditor provides taxing entities with valuation and certified tax rate information.



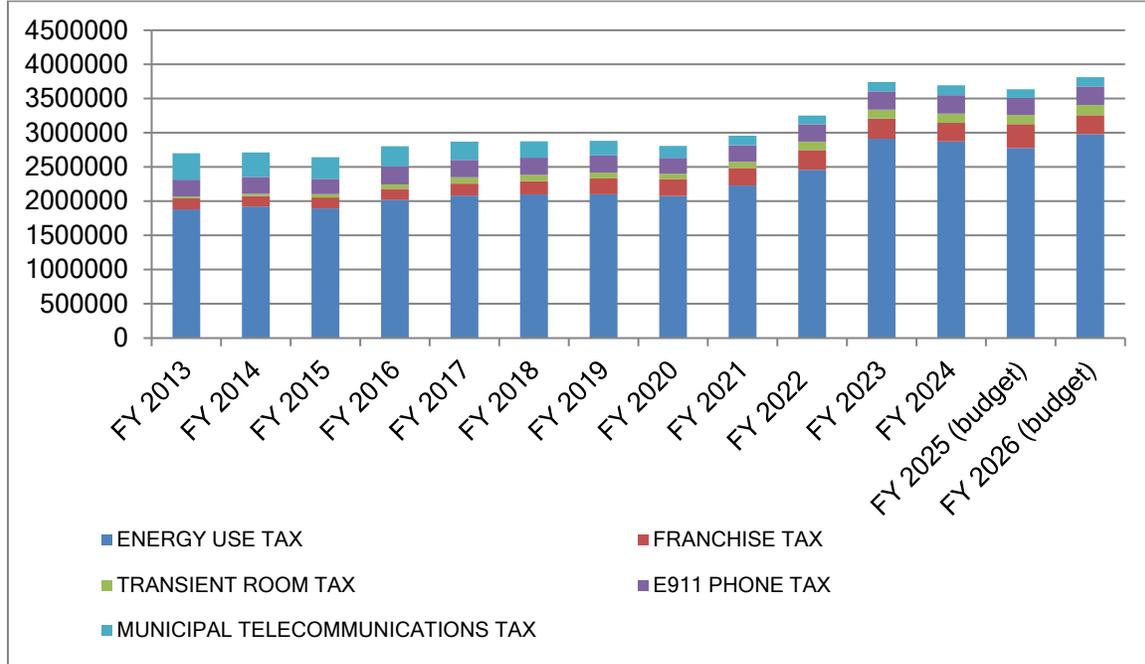
If an entity requests more revenue than the certified tax rate would provide, the entity must go through the Truth in Taxation process as proscribed by State law. Such is the case in the FY 2026 budget proposal, where the City intends to increase the certified tax rate (on the General Operations portion of the levy) by approximately 3.0%, which should generate approximately \$121,000.

Property tax is the second largest revenue source in the general fund and accounts for approximately 12.5% of total revenue (excluding transfers). Property tax revenue for FY2026 is projected to increase approximately 2% from last year reflecting continued new growth and the proposed certified rate increase. Approximately 30% of Springville’s property tax revenue goes toward debt service payments on General Obligation Bonds, which is not affected by the certified tax rate increase.

Other Taxes

Other taxes collected by the city include: energy use tax, franchise tax, transient room tax, municipal telecommunications tax and e911 phone tax. The graph below shows collections for these other taxes with an increase of approximately 4.8% forecast for FY 2026, reflecting modest system growth.

Other Taxes Overview

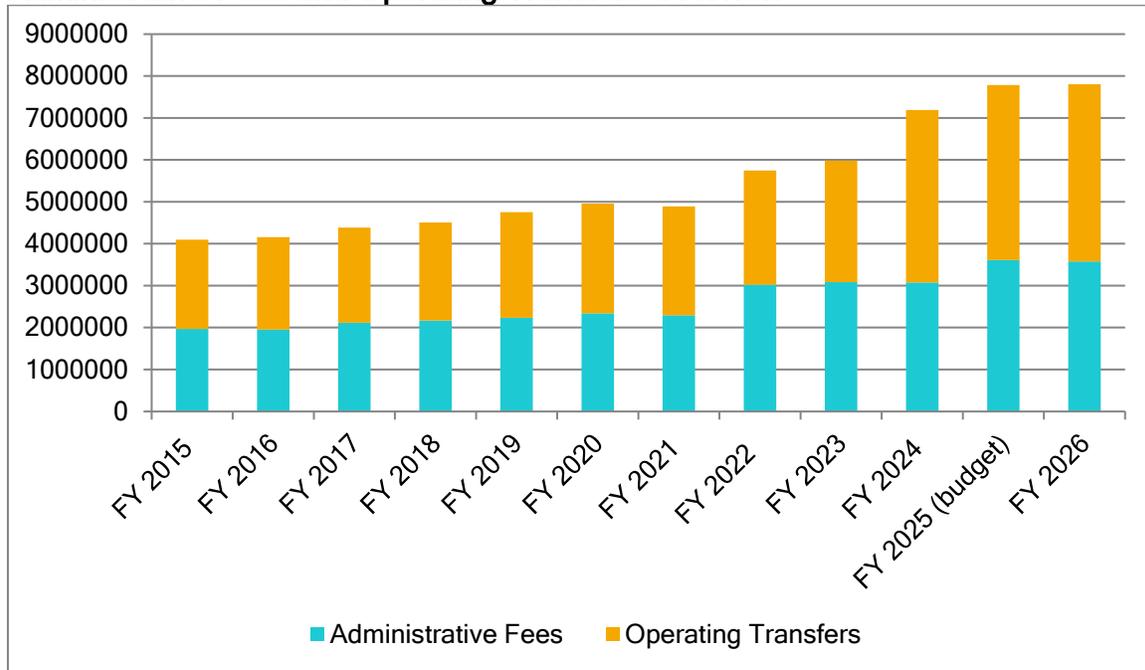


Administrative Fees and Transfers

Administrative fees and transfers represent approximately 22.5 % of general fund revenue. Administrative fees are charges to non-general fund departments for things such as utility billing, legal, human resources, information system and general administrative services. The charges to other funds are analyzed annually and are commensurate with services rendered by general fund departments in support of the operations performed in other funds.

In addition to administrative fees, the Enterprise Funds transfer a percentage of gross revenue to the general fund. The transfer rate is set by policy of the City Council and is currently 6.5% (an increase from 5% in the FY 2024 budget) and applies to the water, sewer, electric, storm water and solid waste funds. As required by State Statute, the city’s intent to make operating transfers is noticed annually to rate payers of the various utility funds and the transfers are discussed in the public hearing at the time of budget adoption.

Administrative Fees and Operating Transfers Overview



Development Related Revenue

Development is always a hard one to predict and this year is no exception. Several revenue lines capture anticipated revenue from new construction. These include Building and Construction, Plan Check Fees, Planning Revenues and Public Works Fees. Other lines include Land Disturbance Permits, Street Tree Fees and other impact fee lines scattered throughout the General Fund and Enterprise Funds. The forecast is for the equivalent of approximately 70 new dwelling units in both residential and commercial development. This very well could be low as FY 2025 development-related revenue is coming in below the budgeted amount, which likely reflects timing issues associated with labor shortages in the construction industry and other delays that developers are experiencing. Therefore, much of the development forecast for FY2025\4 may be realized in FY 2026.

Utilization of Fund Balance

Approximately \$3,402,000 is programmed from general fund reserves to balance the budget. Most of this total is C-Road and Transportation Sales Tax reserves that are restricted to certain street maintenance uses and are programmed for use this year as anticipated in the Streets 10-year plan with the balance being transferred to the newly created Streets Fund where the restricted reserves will be accounted for going forward.

There is approximately \$102k in Public Art Reserves from the “Percentage for the Arts” program included in the budget for public art installations and approximately

\$276k in unrestricted general fund reserves programmed to complete the update of the City’s General Plan. These dollars were originally budgeted in the FY2025 budget, but were unspent by the end of the fiscal year, so are being re-budgeted in FY2026.

Enterprise Funds

The Enterprise Funds are used to account for services that are financed and operated in a manner similar to private business enterprises. The intent of the Enterprise Funds is that the costs of providing goods and services to the general public on a continuing basis be financed or covered primarily through user charges. Impact fees charged to new development also represent a major revenue source for the Enterprise Funds.

The City’s policy on utility rate changes has been to make small, inflationary adjustments as necessary to avoid the need to make large rate changes in the future. Rates were not increased in the FY2021 due to the uncertainty of the economy at the onset of the COVID pandemic. The FY 2022 budget included rate increase in every utility. They were directed to the funds most in need, but inflationary in nature. Over the past ten years our primary utilities have still increased at a rate roughly equal to inflation. As the FY 2023 budget was prepared the nation was seeing historic inflation rates; therefore, each of the utility funds again budgeted for inflation-driven rate increases. Likewise, continued inflationary pressures are driving the need for further rate increases in FY 2025 and FY 2026 as summarized in the following chart.

Utility	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	10y Ave	3y Ave
Power	0.0%	0.0%	0.0%	2.5%	0.0%	1.0%	4.0%	11.00%	0.00%	2.50%	2.1%	4.5%
Residential Water	3.0%	9.0%	0.0%	2.5%	0.0%	3.0%	10.0%	9.75%	3.50%	3.00%	4.4%	5.4%
Commercial Water	5.0%	9.0%	0.0%	2.5%	0.0%	3.0%	10.0%	9.75%	3.50%	3.00%	4.6%	5.4%
Secondary Water	0.0%	0.0%	0.0%	2.5%	0.0%	3.0%	10.0%	9.75%	3.50%	3.00%	3.2%	5.4%
Wastewater - Industrial	0.0%	1.5%	3.0%	2.5%	0.0%	5.0%	7.0%	14.50%	3.50%	3.00%	4.0%	7.0%
Wastewater - Other	0.0%	1.5%	2.0%	2.5%	0.0%	3.0%	7.0%	9.75%	3.50%	3.00%	3.2%	5.4%
Storm Water	10.0%	0.0%	2.0%	2.5%	0.0%	12.0%	7.0%	7.70%	3.50%	3.00%	4.8%	4.7%
Solid Waste	4.20%	0.0%	3.0%	2.5%	0.0%	1.4%	7.0%	6.80%	1.25%	3.00%	2.9%	3.7%
Recycling	8.7%	16.0%	0.0%	2.5%	10.0%	1.4%	7.0%	8.80%	0.00%	3.00%	5.7%	3.9%
Average of Big 3 (Power, Water, Wastewater-Residential)	1.0%	3.5%	0.7%	2.5%	0.0%	2.3%	7.0%	10.2%	2.3%	2.8%	3.3%	6.5%
Inflation - CPI-U (March)	2.4%	2.4%	1.9%	1.5%	2.6%	8.5%	5.0%	3.5%	2.4%		3.11%	3.6%
CPI-U West Region	3.1%	3.2%	2.8%	2.5%	2.4%	8.7%	5.1%	3.6%	2.6%		3.55%	3.8%
Social Security Increases	0.3%	2.0%		1.6%	1.3%	5.9%	8.7%	3.2%	2.5%		2.83%	4.8%
				Inflation on Calendar years (March over March)								

Water

While Water sales revenue is projected to be up approximately 8%, overall Water revenues are expected to be down approximately one percent compared to the FY 2025 budget reflecting lower culinary and secondary impact fee revenues as a result of slow new development. It is important to note that a multi-year drought and corresponding campaign from the State toward water conservation has driven

voluntary usage reductions among Springville water users. A 3.0% rate increase is included in the FY 2026 budget. This budget includes capital expenditures of approximately \$5.4M and the utilization of approximately \$3.8M in unrestricted fund balance that has been held in reserve in anticipation of several of the budgeted capital projects. Total fund balance is budgeted to remain at or above the targeted levels of the financial policies.

Sewer

Sewer revenues are expected to be down approximately 2% compared to the prior year. This budget includes a modest fee increase of 3% on residential and 3% on industrial rate classes. Pretreatment revenues are projected to be down as a large industrial user makes some operational changes and new development impact fee revenue is also projected to be down reflecting slower new development. The Sewer fund also returns to more normal levels of capital expenditures, but has programmed approximately \$856k in reserves to be used for capital projects anticipated for several years. The fund remains above the targeted levels for fund balance.

Electric

Electric revenues are expected to be essentially flat compared to the prior year. In FY 2023 the Electric Department experienced highly volatile natural gas prices, which drove the need for a significant rate increase. With a return of stability to the natural gas markets and significant reduction to the purchased power budget Nevertheless, inflation is having an effect on the department especially for materials and equipment related to capital projects. As such a modest rate increase of 2.5% is proposed in the FY 2026 budget. Like water revenues, electric revenues are highly dependent on weather, so accurate budgeting can be difficult. Impact fee revenues are projected to be down somewhat compared to last year as commercial and residential growth slow.

The Electric fund budget returns to a more normal capital budget after a capital-intensive year with the addition of a new power generating unit at the Whitehead Power Plant. This project had been anticipated for several years and the department had been contributing to a sinking fund in preparation of the project. After utilizing reserves in previous budget years to fund the project, the FY2026 budget does not contemplate utilization of operating reserves. The fund remains above the targeted levels for fund balance.

Storm Water

The Storm Water fund proposes a modest, inflation-driven rate increase of 3%. Nevertheless, Storm Water revenues are expected to decrease by approximately 3% over FY 2025 due to a reduced new development impact fee revenue forecast. Like other utility funds, the Storm Water fund has a return to more normal capital budget levels. Utilization of fund balance in an amount of approximately \$619k is budgeted and reserves remain above targeted levels.

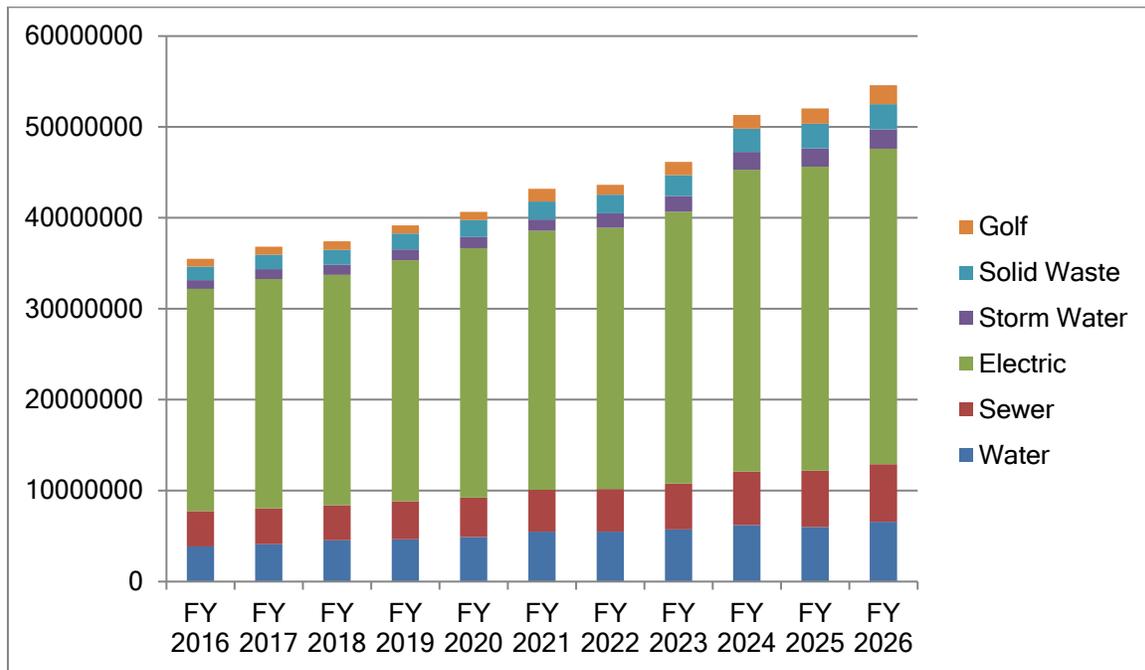
Solid Waste

A fee increase of 3% is proposed in the Solid Waste fund for municipal solid waste and for recycling cans in response to inflation. Solid waste revenues are budgeted to be up approximately 3% compared to last year as a result of the rate increase and system growth. This budget also includes a return to more normal capital expenditure levels. Reserve levels remain above targeted levels.

Golf

Total Golf revenues are projected to up approximately 22% compared to last year's budgeted revenue. The primary reason for the increase is a change in the arrangement of the Pro Shop, which had previously been operated as a private enterprise of the Golf Pro. That arrangement has been re-negotiated and the Pro Shop will now be owned and operated by the City with the budget reflecting that operational shift. The golf course saw significant increased demand during the pandemic, and that level of play has continued through the FY 2025 budget year despite interruptions from the construction of a new irrigation system and an unusually harsh winter. The Golf Course is proposing a 9% rate increase that is budgeted to go into effect in January. The golf course has implemented a pay-in-advance policy that has proven to decrease no-shows and boost revenues as the course's utilization factor is increases. The elevated play of the last two seasons has resulted in the Golf fund's ability to elevate fund balance to a level consistent with the City's reserve policy. Additionally, surplus dollars are available to be programmed from reserves for modest capital improvements at the course.

Enterprise Fund Operating Revenue

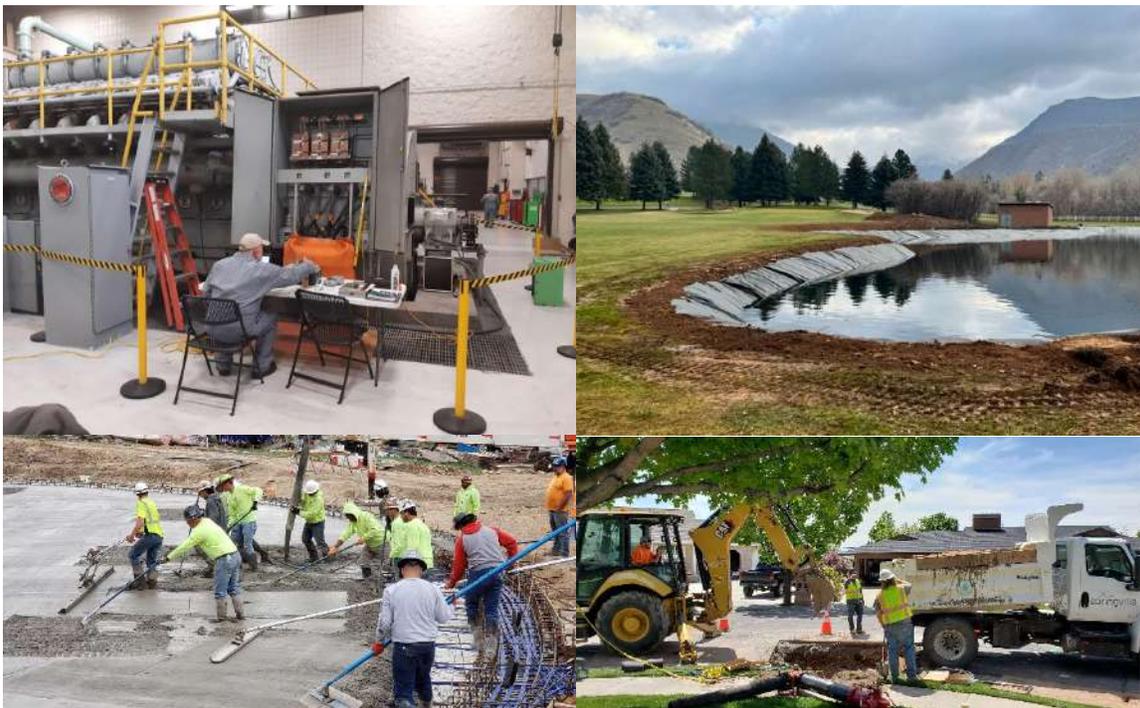


Capital Expenditures

2026

Capital Expenditures are outlays for the acquisition of capital assets, which are typically considered to be land, buildings, equipment, infrastructure or the like costing more than five thousand dollars and having a useful life of more than one year.

The Capital Improvement Plan (CIP) is a plan for capital expenditures to be incurred each year over a fixed period of several future years which sets forth each expenditure as a plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget consists of any number of capital projects and is based on the CIP. In some cases, sinking funds are created to accumulate sufficient revenue for future capital expenditures. As such, not all funds appropriated in the annual capital budget will necessarily be expended in the current budget year.



The following table summarizes capital expenditures by fund in the FY 2026 budget. Specific projects are listed in the associated fund budgets.

Capital Projects Summary

Fund/Project	Approved Budget
General Fund	
Administration, Information Systems, Comm. Dev.	\$79,636
Parks and Leisure Services	\$876,349
Public Safety	\$177,135
Special Revenue Fund	
Impact Fee Projects	\$0
PAR Tax Projects	\$585,000
Streets Fund	\$4,124,374
Vehicle & Equipment Fund	\$2,407,687
Internal Service Fund	\$2,287,887
Water Fund	\$5,393,927
Sewer Fund	\$2,923,472
Electric Fund	\$4,437,997
Storm Water Fund	\$1,301,050
Solid Waste Fund	\$79,590
Golf Fund	\$237,261
Total Capital Budget	\$24,911,365

Summary of FY 2026 Significant, Nonrecurring Capital Expenditures

Special Revenue Fund Projects

- *PAR Projects* (\$585,000). An assortment of projects in the Parks & Recreation department including improvements to the fitness corner at the Clyde Recreation Center and improvements to the Dry Creek trail. Improvements to the Art Loop Festival Street administered by the Art Museum.
- *Streets Fund*. The Streets Fund has a number of maintenance and new construction projects including:
 - *C Road Maintenance* (\$2,180,721) for road treatments and resurfacing, much of which was deferred during the construction taking place over the last two budget years while Google Fiber was constructing its network.
 - *620 S. Canyon Rd. Intersection* (\$300,000) which is added to previous sinking funds bringing the project total to approximately \$1.2M. These preparations are intended to improve safety and traffic flow especially as the new high school comes into service.
 - *1200 W Southbound Lane 250 N to Center St.* (\$500,000) extends new construction of the 1200 W corridor in response to new growth.

Enterprise Fund Projects

- *Internal Service Fund*
 - *Facilities Renewal and Replacement* (\$2,259,239) includes a number of facility projects, most notably being a roof replacement at the Art Museum.
- *Water Fund*
 - *South Main Street Water Pipeline* (\$2,993,987). Major water pipeline replacement project in conjunction with intersection improvements and to replace aging infrastructure.
 - *Secondary Pipe Oversizing* (\$1,280,440). Oversizing of secondary water pipelines west of the freeway in the Lakeside Landing area and in anticipation of future growth in the area.
- *Sewer Fund*
 - *WRF Aerotor Chains & Sprockets* (\$754,383). This project will provide for upgrades to the water reclamation facility's waste water treatment equipment that will ensure continued compliance with State clean water regulations.
 - *Primary Clarifier Rehabilitation* (\$470,000). This project will provide for upgrades to the water reclamation facility's waste water treatment equipment that will ensure continued compliance with State clean water regulations.
- *Electric Fund*
 - *Rebuild Baxter to WWPP - 46kV Line* (\$1,360,000). This project will rebuild and reconductor the 46kV Line from the Baxter substation to the WWPP substation to increase capacity and improve reliability.
- *Storm Water Fund*
 - *1600 S 1200 W Detention Pond* (\$400,000). This budget is combined with previous sinking fund amounts bringing the project total to \$645k and will fund the building a new detention pond at the prescribed location to accommodate new development occurring in the area.



Impact of Capital Projects on Operating Funds

Acquisition of capital assets can affect operating budgets either positively or negatively. Many capital projects are justified on grounds of improving efficiencies or reducing maintenance costs (e.g., aging vehicles and equipment). Other projects will require increased staffing, maintenance contracts (e.g., software maintenance contracts). During the capital budgeting process, departments fill out a justification form that identifies the cost impact on the operating budget and is a consideration of the approval of the capital project.

CIP - Estimated Operating Budget Impact

Project	Approved Budget	Estimated Annual Operating Budget Impact	Beginning Budget Year
1600 S. Betterment Phase 2 - Signal poles, median park strip	\$191,990	\$1,500	2027
1200 W Southbound Lane 250 N to Center	\$500,000	\$1,850	2026
PAR CIP - P&R	\$385,000	\$2,500	2026
SCADA Connections to fiber	\$66,000	(\$750)	2026
WRF Blowers and Diffusers	\$754,383	(\$1,200)	2027

Five-year Capital Improvement Plan

The following is a summary of the five-year CIP. The five-year CIP is for planning purposes only and is not formally adopted by the City Council. Detail forms for each project are kept in a separate document that are not part of the annual budget, but are used for planning purposes.



SPRINGVILLE CITY FIVE-YEAR CAPITAL IMPROVEMENTS PLAN
Fiscal Years 2026 - 2030

Func. Key	Item #	Project or Ongoing	Project Coord.	Dept. Rank	G/L #	Project #	Project Name	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	5-Year Total	
A General Capital Improvements														
Revenues & Transfers In														
							Construction Fees	-					-	
							Impact Fees	-					-	
							Grants/Donation						-	
							Debt	-					-	
							Transfers In	102,574					102,574	
							Other/GF Revenues	1,030,546	1,015,909	1,028,581	1,467,059	16,836,059	21,378,154	
							Total Revenues & Transfers In	1,133,120	1,015,909	1,028,581	1,467,059	16,836,059	21,480,728	
Expenditures														
<i>Legislative</i>														
	A	Ongoing	PM		45-4120-600		Sinking Fund	5,134					5,134	
	A	Ongoing	TF		45-4120-605		CIP Sinking Fund	20,681					20,681	
<i>Administration</i>														
	A	Project	PM		45-4130-600	3	Sinking Fund						-	
<i>Legal</i>														
	A	Ongoing	JP		45-4135-600		Sinking Fund	18,618					18,618	
<i>Finance</i>														
	A	Ongoing	BR		45-4140-600		Sinking Fund	3,648					3,648	
<i>Treasury</i>														
	A	Ongoing	HP		45-4145-600		Sinking Fund	5,192					5,192	
<i>Planning & Zoning</i>														
	A	Ongoing	JY		45-4165-600		Project Sinking Fund						-	
<i>City Engineer</i>														
	A	Project	CW		45-4185-103		New Equipment						-	
	A	Ongoing	CW		45-4185-605		CIP Sinking Fund	22,000					22,000	
<i>Police</i>														
	A	Project	LH		45-4210-610		Training Room	20,000					20,000	
	A	Project	LH		45-4210-611		Counter Security	15,000					15,000	
	A	Project	LH		45-4210-612		Radio Antenna Upgrades	30,000					30,000	
	A	Project	LH		45-4210-613		Holding Cell Panic Alarm	5,000					5,000	
	A	Ongoing	LH		45-4210-614		CIP Sinking Fund	6,429					6,429	
<i>Dispatch</i>														
	A	Ongoing	LH		45-4211-600		Sinking Fund						-	
	A	Ongoing	LH		45-4211-605		CIP Sinking Fund	10,790					10,790	
<i>Fire</i>														
	A	Ongoing	HC		45-4220-605		CIP Sinking Fund	24,916					24,916	
	A	Project	HC		45-4220-705		Auto Pulse, Automated CPR Device	25,000	25,750	26,522			77,272	
	A	Project	HC		45-4220-702		Defibrillator (Zoll)	40,000					40,000	
<i>PW Administration</i>														
	A	Ongoing	BS		45-4180-600		Sinking Fund	4,363					4,363	
<i>Parks</i>														
	A	Ongoing	SC		45-4510-104		Park Maintenance Reserve Fund	368,656	368,656	368,656	368,656	368,656	1,843,280	
<i>Canyon Parks</i>														
	A	Project	SC		45-4520-600		Sinking Fund						-	
	A	Project	SC		45-4520-740		Canyon Parks Capital Maintenance Reserve Fund	85,420	85,420	85,420	85,420	85,420	427,100	
<i>Museum</i>														
	A	Project	EL		45-4530-705		Arts District Building	22,479	50,000	TBD	TBD	TBD	72,479	

Func. Key	Item #	Project or Ongoing	Project Coord.	Dept. Rank	G/L #	Project #	Project Name	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	5-Year Total
A		Project	EL		45-4530-new		Sculpture Garden Upgrades			15,000	15,000		30,000
<i>Clyde Recreation Center</i>													
A		Project	SC		45-4550-104		New Equipment						-
A		Project	HU		45-4550-110		CRC Corner Fitness	10,000					10,000
A		Project	HU		45-4550-111		Pool Deck Chairs	8,000					8,000
A		Project	HU		45-4550-new		Tanning Bed & Room		20,000				20,000
A		Project	HU		45-4550-112		Sauna	26,000					26,000
A		Project	HU		45-4550-new		Mirrored Fitness Wall		6,600				6,600
A		Project	HU		45-4550-new		Picnic Tables & Lanscaping		50,000				50,000
A		Project	HU		45-4550-new		Bike Rack		6,000				6,000
A		Project	HU		45-4550-new		New Portable Stage		8,000				8,000
A		Project	HU		45-4550-new		Storage Addition		38,500				38,500
A		Project	HU		45-4550-new		Outdoor Pool Shades			60,000			60,000
A		Project	HU		45-4550-new		Child Watch Playground Shade Structure			35,000			35,000
A		Project	HU		45-4550-new		Aquatic Mezzanine Office				158,000		158,000
A		Project	SC		45-4550-new		CRC Phase 3 Expansion				500,000		500,000
A		Ongoing	SC		45-4550-600		CIP Sinking Fund	958				15,950,000	16,450,000
<i>Recreation</i>													
A		Project	HS		45-4560-new		Bird Park Bleacher Covers		75,000				75,000
A		Project	HS		45-4560-710	2	New Equipment	12,000					12,000
A		Project	HS		45-4560-new		Wiffle Ball Dugouts Shade		10,000				10,000
A		Project	HS		45-4560-new		Power at Community Park		12,000				12,000
A		Project	HS		45-4560-new		Solar Lighting Wiffleball Fields			70,000			70,000
A		Project	HS		45-4560-new		Replace Asphalt with Concrete at Memorial Park			75,000	75,000		150,000
A		Project	HS		45-4560-new		Baseball Fencing at Memorial				27,000	27,000	54,000
A		Project	HS		45-4560-new		Memorial Shade Fabric Replacement					12,000	12,000
A		Project	HS		45-4560-new		Memorial Field Lighting					150,000	150,000
A		Project	HS		45-4560-605		Recreation CIP Sinking Fund	28,462					28,462
<i>Cemetery</i>													
A		Project	SC		45-4561-109		Asphalt maintenance: City and Evergreen Cemeteries: Chip sea	17,983	17,983	17,983	17,983	17,983	89,915
<i>Public Art</i>													
A		Project	JU		45-4562-700		Public Arts Projects	250,000	212,000	250,000	225,000	225,000	1,162,000
<i>Library</i>													
A		Ongoing	DM		45-4580-600		Sinking Fund						-
A		Ongoing	DM		45-4580-605		CIP Sinking Fund	6,479					6,479
A		Project	DM		45-4580-new		Replace holiday lights on building exterior				10,000		10,000
A		Project	DM		45-4580-511		Staff workstations (locker area to tech workstation and changes	16,000					16,000
A		Project	DM		45-4580-new		Additional quiet study pod for adult area			25,000			25,000
A		Project	DM		45-4580-new		Interactive technology elements in Children's section		15,000				15,000
<i>Senior Center</i>													
A		Ongoing	TE		45-4610-600		Sinking Fund						-
A		Ongoing	TE		45-4610-605		CIP Sinking Fund	5,492					5,492
<i>Transfers, Other</i>													
A					45-9000-712		Transfer to Vehicle Fund						-
A					45-9000-718		Transfer for Public Arts Program	18,420					18,420
A					45-9000-719		Transfer to Special Trust Fund						-
Total Expenditures								1,133,120	1,015,909	1,028,581	1,467,059	16,836,059	21,480,728
Total Operating Surplus (Deficit)								-	-	-	-	-	-
B Special Revenue Fund Capital Improvements													
Revenues & Transfers In													

Func. Key	Item #	Project or Ongoing	Project Coord.	Dept. Rank	G/L #	Project #	Project Name	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	5-Year Total
							Construction Fees						-
							Impact Fees	414,748	250,000				664,748
							Grants						-
							Debt						-
							Transfers In						-
							Other/GF Revenues	4,294,626	3,411,272	3,026,808	2,946,017	2,094,748	15,773,471
							Total Revenues & Transfers In	4,709,374	3,661,272	3,026,808	2,946,017	2,094,748	16,438,219
Expenditures													
Streets													
							Streets Projects						-
	B	Ongoing	BS				Property Acquisition						-
	B	Project	BS			5	Main Street Corridor Improvements	200,000					200,000
	B	Ongoing	JR			1	C Road Maintenance Projects (Mill&Overlay/Micro/Re-builds/C	2,180,721	1,622,072	1,706,608	1,712,817	1,744,748	8,966,966
	B	Project	JR				Evergreen Rd & State St widening UDOT Light		50,000				50,000
	B	Project	JA			3	Avalon Drive Road settling No storm water	250,000					250,000
	B	Project	JR			4	1600 S Betterment Phase 2 Signal poles, median Park strip	191,900					191,900
	B	Project	JR				1600 S Betterment Phase 3 Median & Park Strip		583,200	583,200	583,200		1,749,600
	B	Project	JR				1200E Red Devil Dr to Roundabout at Canyon Rd (Hwy/Transit Sales Tax)		500,000				500,000
	B	Project	JR				400 North - 450 W Intersection and Property			587,000	500,000	200,000	1,287,000
	B	Project	JR				Mill and Overlay						-
							Streets Impact Fee Projects						-
	B	Project	JA			1	Streets Oversizing Projects	150,000	150,000	150,000	150,000	150,000	750,000
	B	Project	JA			4	620 S Canyon Rd Intersection Improvements	300,000					300,000
	B	Project	JA				1750 W Roundabout (needs to be reassigned to another project)						-
	B	Project	JA				2600 West 500 N to SR75 MAG project		756,000				756,000
	B	Project	JA			2	Add In 1200 West Southbound lane from 250 North to Center S	500,000					500,000
	B	Project	JA			3	1200 West 550 North to SR-75 (Impact fee Project 7C)	351,753					351,753
Special Revenue													
	B	Project	SC				Park Impact Fee Projects						-
							Parks Improvement/Completion Projects						-
	B	Project	HC				Public Safety Impact Fee Projects						-
							Land Acquisition						-
	B	Project	EL				PAR Projects						-
	B	Project	SC				PAR - Public Art Projects	200,000					200,000
	B	Project	SC				PAR CIP - Parks & Recreation	385,000					385,000
	B	Project	SC				PAR CIP - Golf						-
							46-9000-725						-
	B						Transfer to General Fund						-
							46-9000-720						-
							Transfer to CIP Fund						-
							Total Expenditures	4,709,374	3,661,272	3,026,808	2,946,017	2,094,748	16,438,219
							Total Operating Surplus (Deficit)	-	-	-	-	-	-
C Internal Service Fund - Facilities Maintenance & Central Shop													
Revenues & Transfers In													
							Construction Fees						-
							Impact Fees						-
							Grants						-

Func. Key	Item #	Project or Ongoing	Project Coord.	Dept. Rank	G/L #	Project #	Project Name	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	5-Year Total
							Debt						-
							Transfers In						-
							Other/GF Revenues	2,287,887	593,467	619,667	203,667	520,000	4,224,688
							Total Revenues & Transfers In	2,287,887	593,467	619,667	203,667	520,000	4,224,688
Expenditures													
							ISF - Central Shop Capital						-
C		Ongoing	SS		47-6000-605		CIP Sinking Fund	18,648					18,648
							ISF - Information Systems Capital						-
C		Ongoing	SS		47-6132-600		CIP Sinking Fund	5,000					5,000
							ISF - Engineering Capital						-
C		Ongoing	SS		47-6000-605		CIP Sinking Fund	5,000					5,000
							ISF - Facilities Capital (New)						-
C		Ongoing	SS				ISF - Facilities Capital						-
							Aggregated 47-5000-800 Projects						-
C		Ongoing	SS										-
C		Project	SS		47-5000-800	Library	Wood paneling and trim		11,000				11,000
C		Project	SS		47-5000-800	Golf Cou	Rain Gutters Replaced	17,470					17,470
C		Project	SS		47-5000-800	Fire stati	Overhead Door Operator Replacements (as many as possible)	7,000				7,000	14,000
C		Project	SS		47-5000-800	Art Muse	Russion gallery hall ceiling replacement (old ceiling tiles)		10,000				10,000
C		Project	SS		47-5000-800	Arts park	Roof and Ceiling Repair	10,000					10,000
C		Project	SS		47-5000-800	Golf Cou	Clubhouse window replacement		75,000				75,000
C		Project	SS		47-5000-800	Solid Wa	Upgrade Radiant Tube Heaters		9,500				9,500
C		Project	SS		47-5000-800	Golf Cou	Overhead Roll-up doors (2)						-
C		Project	SS		47-5000-800	Streets	Overhead Door Operator Replacement		2,800				2,800
C		Project	SS		47-5000-800	Civic Cer	Restroom floor replacement - ongoing yearly		12,000	12,000			24,000
C		Project	SS		47-5000-800	All buildir	Carpet replacement - all buildings as needed	50,000	50,000	50,000	50,000	50,000	250,000
C		Project	SS		47-5000-800	All buildir	Interior painting - all buildings as needed	10,000	10,000	10,000	10,000	10,000	50,000
C		Project	SS		47-5000-800	All buildir	Exterior painting - all buildings as needed	20,000	20,000	20,000	20,000	20,000	100,000
C		Project	SS		47-5000-800	FFE repl	FFE Replacement Fund	10,000	10,000	10,000	10,000	10,000	50,000
C		Project	SS		47-5000-800	Senior C	Hardwood Floor Replaced					10,000	10,000
C		Project	SS		47-5000-800	Civic Cer	Lighting control system (Council chambers)				25,000		25,000
C		Project	SS		47-5000-800	Civic Cer	Replace Gym Cardio Equipment		7,500				7,500
C		Project	SS		47-5000-800	Golf Cou	Clubhouse kitchen stove hood/roof fan		11,000				11,000
C		Project	SS		47-5000-800	Golf Cou	East storage shed roof recoat		6,000				6,000
C		Project	SS		47-5000-800	Art Muse	Carpet Replacement - children's gallery				5,000		5,000
C		Project	SS		47-5000-800	Commun	Overhead door operator replacement				3,000		3,000
C		Project	SS		47-5000-800	Clyde Re	Activity pool glass doors			90,000			90,000
C		Project	SS		47-5000-800	Civic Cer	Air Handler Motor Replacement (police)		25,000				25,000
C		Project	SS		47-5000-800	Art Muse	Full Roof replacement/skylights/gutters	1,730,000					1,730,000
C		Project	SS		47-5000-800	Civic Cer	Server room HVAC			7,500			7,500
C		Project	SS		47-5000-800	Senior C	Kitchen roof			7,500			7,500
C		Project	SS		47-5000-800	WWTP	Office AC split unit 1, 2, and 3			30,000			30,000
C		Project	SS		47-5000-800	Civic Cer	Replace Dispatch Furniture		100,000				100,000
C		Project	SS		47-5000-800	Canyon	Eave Soffit and fascia replacement					8,000	8,000
C		Project	SS		47-5000-800	Fieldhou:	Roof replacement			250,000			250,000
C		Project	SS		47-5000-800	Carnegie	Roof replacement					30,000	30,000
C		Project	SS		47-5000-800	Civic Cer	Chair Replacement (Council Rm & Mutipurpose Rm)			30,000			30,000
C		Project	SS		47-5000-800	Civic Cer	Tile in front entrance (Vestibule)					25,000	25,000
C		Project	SS		47-5000-800	Commun	Cess pool removal and sewer connection		85,000				85,000
C		Project	SS		47-5000-800	Commun	PVC membrane roof				50,000		50,000
C		Project	SS		47-5000-800	Electric	C Roof replacement	40,000					40,000
C		Project	SS		47-5000-800	Fire Stati	New Doors					350,000	350,000

Func. Key	Item #	Project or Ongoing	Project Coord.	Dept. Rank	G/L #	Project #	Project Name	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	5-Year Total
C		Project	SS		47-5000-800		Veterans Remodel 2 unisex restrooms			26,000			26,000
C		Project	SS		47-5000-800		WWTP Shop roof replaced		14,000				14,000
C		Project	SS		47-5000-800		Whitehe: Unisex restroom remodel	47,100					47,100
C		Project	SS		47-5000-800		Senior C Restroom Repairs	38,000					38,000
C		Project	SS		47-5000-800		Arts park Public Restroom		50,000				50,000
C		Project	SS		47-5000-800		Civic Cer Ports in Conference Rooms/ HDMI Council Work Room (IT)						-
C		Project	SS		47-5000-800		Civic Cer Facility Security System Replacement & Maintenance	93,669					93,669
C		Project	SS		47-5000-800		Clyde Re Playground resurfacing	9,333					9,333
C		Project	SS		47-5000-800		Clyde Re Guard chair replacement	26,667					26,667
C		Project	SS		47-5000-800		Clyde Re Diving block replacement		74,667				74,667
C		Project	SS		47-5000-800		Clyde Re Lobby furniture			66,667			66,667
C		Project	SS		47-5000-800		Clyde Re Benches on pool deck replacement				10,667		10,667
C		Project	SS		47-5000-800		Clyde Re Turf in Green zone replacement						-
C		Project	SS		47-5000-800		Senior C Lead Removal	100,000					100,000
C		Project	SS		47-5000-800		All Buildir Asphalt Maintenance in Parking Lots	10,000	10,000	10,000	10,000	10,000	50,000
C		Project	SS		47-5000-800		Art Muse Exterior Repair/Repaint	40,000					40,000
C		Project	SS		47-5000-800		Clyde Re Shade structure for childwatch						-
C		Project	SS		47-5000-800		Clyde Re Resurfacing tile floor in locker rooms and wet areas						-
Total Expenditures								2,287,887	593,467	619,667	203,667	520,000	4,224,688
Total Operating Surplus (Deficit)								-	-	-	-	-	-
D Vehicles and Equipment Capital Improvements													
Revenues & Transfers In													
							Construction Fees						-
							Impact Fees						-
							Grants						-
							Debt						-
							Transfers In	2,060,772	2,100,000	2,150,000	2,200,000	2,250,000	10,760,772
							Other/Reserves	346,915	707,948	(1,286,546)	(752,634)	(1,119,601)	(1,146,419)
Total Revenues & Transfers In								2,407,687	2,807,948	863,454	1,447,366	1,130,399	9,614,353
Expenditures													
							<i>Central Shop</i>						
D					48-4000-800		Equipment Replacement (Fork lift)	53,000					53,000
							<i>Facilities</i>						
D					48-4182-001		Vehicle Replacement (Colorado)	135,000	45,000				180,000
							<i>Administration</i>						
D					48-4130-010		Car - Fleet	69,750		25,000			94,750
D					48-4130-020		Emergency Replacement						-
D					48-4130-030		Equipment Replacement (IS)	103,000	102,300				205,300
							<i>City Engineer</i>						
D	1				48-4185-001		Vehicle Replacement		46,672			86,837	133,509
D	2				48-4185-002		Equipment Replacement		49,814				49,814
							Police						
D					48-4210-015		Equipment Replacement						-
D					48-4210-021		Vehicle Replacement		270,348	348,073	215,109	221,562	1,055,092
							Fire/EMS						
D					48-4227-013		Vehicle Replacement (Utility 42, Brush 43)	280,000	500,000		300,000	80,000	1,160,000
D					48-4227-015		Equipment Replacement (Zoll Defibrillator)					130,000	130,000
							<i>Streets</i>						-

Func. Key	Item #	Project or Ongoing	Project Coord.	Dept. Rank	G/L #	Project #	Project Name	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	5-Year Total
D					48-4410-013		Vehicle Replacement	310,000	320,000		205,000	350,000	1,185,000
D					48-4410-015		Equipment Replacement	45,000	25,000	200,000	140,000	65,000	475,000
D							<i>Parks</i>						-
D					48-4510-010		Vehicle Replacement	104,786					104,786
D					48-4510-015		Equipment Replacement						-
							<i>Canyon Parks</i>						-
D					48-4520-010		Vehicle Replacement						-
D					48-4520-014		Equipment Replacement	27,000					27,000
							<i>Clyde Recreation Center (CRC)</i>						-
D					48-4550-015		Equipment Replacement	58,820		174,381			233,201
							<i>Recreation</i>						-
D					48-4560-002		Equipment Replacement		21,500	26,000	12,000	32,000	91,500
D					48-4560-001		Vehicle Replacement		93,000		47,000		-
							<i>Cemetery</i>						-
D					48-4561-001		Equipment Replacement	55,800					55,800
D					48-4561-003		Vehicle Replacement						-
							<i>Library</i>						-
D					48-4580-001		Equipment Replacement	10,000	10,000	10,000	10,000	10,000	50,000
							<i>Museum</i>						-
D					48-4530-001		Vehicle Replacement				48,000		48,000
D					48-4530-002		Equipment Replacement						-
							<i>Water</i>						-
D					48-5100-010		Vehicle Replacement		56,814		108,244	75,000	240,058
D					48-5100-012		Equipment Replacement	34,000					34,000
							<i>Sewer</i>						-
D					48-5200-002		Vehicle Replacement		55,000		61,013		116,013
D					48-5200-003		Equipment Replacement		25,500		221,000		246,500
							<i>Wastewater</i>						-
D					48-5250-001		Vehicle Replacement	55,000					55,000
D					48-5250-002		Equipment Replacement		750,000				750,000
							<i>Electric</i>						-
D					48-5300-015		Vehicle Replacement	45,000	-				45,000
D					48-5300-018		Equipment Replacement						-
D					48-5300-019		Equipment Replacement						-
							<i>Storm Water</i>						-
D					48-5500-001		Vehicle Replacement	500,898					500,898
D					48-5500-002		Equipment Replacement	58,633					58,633
							<i>Solid Waste</i>						-
D					48-5700-010		Vehicle Replacement	375,000	387,000				762,000
							<i>Golf Course</i>						-
D					48-5861-004		Equipment Replacement	87,000	50,000	80,000	80,000	80,000	377,000
D	3	Ongoing	RO				City wide Vehicle Replacement						-
							Increase Fund Balance			1,286,546	752,634	1,119,601	1,146,419
Total Expenditures								2,407,687	2,807,948	2,407,687	2,407,687	2,407,687	2,407,687
Total Operating Surplus (Deficit)								-	-	-	-	-	-
E Water Utility Capital Improvements													
Revenues & Transfers In													
							Construction Fees						-
							Impact Fees	350,000	350,000	350,000	350,000	350,000	1,750,000
							Grants						-

Func. Key	Item #	Project or Ongoing	Project Coord.	Dept. Rank	G/L #	Project #	Project Name	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	5-Year Total
							Debt						-
							Transfers In						-
							Other/GF Revenues	5,043,927	5,553,983	3,245,254	3,380,721	2,653,873	19,877,758
							Total Revenues & Transfers In	5,393,927	5,903,983	3,595,254	3,730,721	3,003,873	21,627,758
Expenditures													
E		Project	TB		51-6190-129		Tank Improvements USC, Lower SC1, HC1 and Jurds	60,000	235,849				295,849
E		Project	TB		51-6190-901		South Main St Water Pipeline	2,993,987					2,993,987
E		Project	TB		51-6190-922		425 W 400 N to Whitehead Pipe - Culinary	28,000					28,000
E		Project	TB		51-6190-931		425 W 400 N to Whitehead Pipe - PI	28,000					28,000
E		Project	TB		51-6190-new		Industrial Pipe replacement		3,802,209				3,802,209
E		Project	TB		51-6190-new		1940's pipe replacement		383,114	389,516	395,917		1,168,547
E		Project	TB		51-6190-new		Replace faulty bolts on valves					166,667	166,667
E		Project	TB		51-6190-new		10th South Well Rehab/1000 S Well complete upgrade every 20 years WS006			91,254			91,254
E		Project	TB		51-6190-new		Evergreen Well Rehab/ Evergreen Well complete upgrade every 20 years WS005				200,317		200,317
E		Project	TB		51-6190-new		400 S Well #1 rehab/ 400 S #1Well complete upgrade every 20 years WS005			199,019			199,019
E		Project	TB		51-6190-new		400 N Main St to 400 E services		329,868				329,868
E		Project	TB		51-6190-new		1920's Pipe replacement			2,386,454	2,425,673	2,474,186	7,286,313
E		Project	TB		51-6190-902		Fire Flow Deficiency Projects MP# 4 ALT#3 -MP#14, MP#16	750,000					750,000
E		Project	TB		51-6190-new		Hobble Creek Tank #1 Near term tank repairs 2017-2022			41,181			41,181
E		Project	TB		51-6190-new		Hobble Creek tank #1 Intermediate term tank repairs 2017-2022					76,000	76,000
E		Project	TB		51-6190-new		Upper Spring Creek Tank Intermediate term tank repairs 2022-2027		114,024				114,024
E		Project	TB		51-6190-new		Jurd Springs -250,000 Gal. Near-Term Maint-2017-2022		7,502				7,502
E		Project	TB		51-6190-new		Jurd Springs -250,000 Gal. Intermediate Maint-2017-2022		27,006				27,006
E		Project	TB		51-6190-new		PRV services and Air Vacs off Penstock Upgrades (Replace every 20 years)		714,357				714,357
E		Project	TB		51-6190-new		Bartholomew Springs Remediation-Spring Box #3,#4,#5 to Tank			100,000	539,315		639,315
E		Project	TB		51-6190-new		Upper Spring Creek Collection Pipe Rehab		200,000				200,000
E		Project	TB		51-6190-new		Evergreen well electrical upgrade every 10 years				92,454		92,454
E		Project	TB		51-6190-new		Canyon Rd Well complete upgrade every 20 years WS012			197,717			197,717
E		Project	TB		51-6190-new		Continue developing Canyon Road Well			190,113			190,113
E		Project	TB		51-6190-new		900 S Well electrical upgrade every 10 years		90,054				90,054
E		Project	TB		51-6190-935		900 S Well WS008	50,000					50,000
E		Project	TB		51-6190-new		400 S Well #1					15,000	15,000
E		Project	TB		51-6190-new		Kelly's Pumps Upgrade every 20 years Pf003				77,045		77,045
E		Project	TB		51-6190-new		Upper Spring Creek Tank Pipeline to Lower Spring creek Tanks					272,020	272,020
E		Project	TB		51-6190-936		SCADA Connections to Fiber	66,000					66,000
E		Project	TB		51-6190-937		900 S 800 E Round About	100,000					100,000
E		Project	TB		51-6190-938		Transport Trailer	18,000					18,000
E		Project	TB		51-6190-939		UTV	19,500					19,500
E		Project	TB		51-6190-new		Impact Fee Projects						-
E		Project	TB		51-6800-002	11	Secondary Pipe Oversizing	1,280,440					1,280,440
E		Project	TB		51-6800-032	12	Oversizing Culinary Water Lines						-
E		Project	TB		51-6800-038		MP #15 2450 W Center Upsizing						-
E		Project	TB		51-6800-new		IFFP Swensen dam						-
							Total Expenditures	5,393,927	5,903,983	3,595,254	3,730,721	3,003,873	21,627,758
							Total Operating Surplus (Deficit)	-	-	-	-	-	-
F Sewer Utility Capital Improvements													
Revenues & Transfers In													

Func. Key	Item #	Project or Ongoing	Project Coord.	Dept. Rank	G/L #	Project #	Project Name	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	5-Year Total
							Construction Fees						-
							Impact Fees	350,000	350,000	350,000	350,000		1,400,000
							Grants						-
							Debt						-
							Transfers In						-
							Other	2,573,472	7,838,016	8,093,169	8,799,815	10,554,283	37,858,755
							Total Revenues & Transfers In	2,923,472	8,188,016	8,443,169	9,149,815	10,554,283	39,258,755
Expenditures													
F		Project	JN		52-6080-121		Land/ROW/Easements		280,000	285,000	290,000	295,000	1,150,000
F		Project	JN	1	52-6150-224		Equipment Replacement/Repair	122,301	125,970	129,749	132,344	134,991	645,355
F		Project	JA	14	52-6190-859		Oakbrook Pump Replacement/ Repair	43,500	44,690				88,190
F		Project	JN		52-6190-241		LS Generator Replacement			90,720			90,720
F		Project	JN		52-6190-243		Methane Collection (Master Plan)		678,046				678,046
F		Project	JN	15	52-6190-245		Sand Filter Rehabilitation (Master Plan) Disc Filters	100,000	2,844,679				2,944,679
F		Project	JN	2	52-6190-825		General Sewer Repairs	316,838	324,713	332,588	339,329	373,163	1,686,631
F		Project	JN	9	52-6190-844		Public Works Facility	50,000	50,000	50,000	50,000	50,000	250,000
F		Project	JN	3	52-6190-846		PW Project Sewer Improvements	120,700	123,700	126,700	129,234	131,819	632,153
F		Project	JN	5	52-6190-848		Pressure Line Junction Box Replacement	300,000					300,000
F		Project	JN	10	52-6190-849		STM-Aerators Pump Replacement/ Repair	15,000					15,000
F		Project	JN	7	52-6190-850		WRF Aerotor Chains & Sprockets changed (Blowers and Diffus	754,383					754,383
F		Project	JN	4	52-6190-854		Primary Clarifier #1 & 2 mechanism Rehab	470,000					470,000
F		Project	JN		52-6190-857		Roughing tower pump replacement 1 & 2/ Repair		32,000				32,000
F		Project	JA		52-6190-new		Roughing Tower Upgrades (Master Plan)			3,051,123			3,051,123
F		Project	JN		52-6190-863		Compost Pad Expansion					200,000	200,000
F		Project	JN		52-6190-new		MP E-2 100 S 400 E to 800 E sewer pipe replacement		1,488,158				1,488,158
F		Project	JN		52-6190-new		MP E-1 800 S from Main to 400 E (deficiency)			1,588,371			1,588,371
F		Project	JN		52-6190-new		West Fields Lift Station rehab		1,780,890				1,780,890
		Project	JA		52-6190-new		West Fields Pump Replacement/ Repair			45,920		47,560	93,480
f		Project	JN		52-6190-new		Snail Pump replacement		12,720				12,720
F		Project	JN		52-6190-new		Connect wet wells of 1500 W and Westfield lift stations MP E-4					2,396,193	2,396,193
F		Project	JN		52-6190-new		MP E7. 1500 W lift station. Install pump and 6800 ft of 16" force main to WRF		200,000				200,000
F		Project	JN		52-6190-new		WRF WAS pump replacement		121,000				121,000
F		Project	JN		52-6190-new		WRF Utility water pump replacement		24,200				24,200
F		Project	JN		52-6190-new		WRF Trickle filter recycle valve replacement			43,446			43,446
F		Project	JN		52-6190-new		WRF Trickle filter mechanism replacement			1,463,378	1,482,878		2,946,256
F		Project	JN		52-6190-new		Trickle filter Pump Replacement				50,000	50,000	100,000
F		Project	JA	6	52-6190-new		Valtek 480 volt retrofit	80,000					80,000
F		Project	JA		52-6190-new		Valtek 8" inch pressure line			1,156,302			1,156,302
F		Project	JA	12	52-6190-241		Valtek Pump # 2 replacement	45,000					45,000
F		Project	JA		52-6190-new		1500 West Pump Replacement/ Repair		37,630				37,630
F		Project	JA	8	52-6190-new		Rebuild drying beds	40,000					40,000
F		Project	JA		52-6190-new		Dewatering Skid Rotary Press				1,889,365		1,889,365
F		Project	JA	11	52-6190-new		Sand filter bridge # 1 pumps replacement	24,200					24,200
F		Project	JA	16	52-6190-new		Pump House MCC Replacement Master Plan)	422,450					422,450
F		Project	JA		52-6190-new		BNR and Aeration Basin Installation (Master Plan)			79,872	2,336,620	2,336,620	4,753,112
F		Project	JA		52-6190-new		Digester Heating And Lid Rehabilitation				2,450,045		2,450,045
F		Project	JA		52-6190-new		Digester lid #1					240,000	240,000
F		Project	JA	13	52-6190-new		East Lift Station Pump Replacement	19,100	19,620				38,720
F		Project	JA		52-6190-new		UV Disinfection Bank #2 Re-Use Upgrades					4,298,937	4,298,937
							Impact Fee Projects						
F		Project	JN		52-6800-121		Land/ROW/Easements						-

Func. Key	Item #	Project or Ongoing	Project Coord.	Dept. Rank	G/L #	Project #	Project Name	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	5-Year Total
Total Expenditures								2,923,472	8,188,016	8,443,169	9,149,815	10,554,283	39,258,755
Total Operating Surplus (Deficit)								-	-	-	-	-	-
G Electric Utility Capital Improvements													
Revenues & Transfers In													
Construction Fees								600,000	600,000	500,000	500,000	500,000	2,700,000
Impact Fees								400,000	400,000	400,000	400,000	400,000	2,000,000
Grants													-
Debt													-
Transfers In													-
Rate Revenue / Reserves								3,437,997	2,481,842	1,184,305	770,500	770,500	8,645,144
Total Revenues & Transfers In								4,437,997	3,481,842	2,084,305	1,670,500	1,670,500	13,345,144
Expenditures													
G		Ongoing	BG		53-6050-001	1	Materials-New Development	400,000	400,000	400,000	400,000	400,000	2,000,000
G		Ongoing	BG		53-6050-002	2	Transformers-New Development	400,000	400,000	400,000	400,000	400,000	2,000,000
G		Ongoing	BG		53-6050-009	3	Street Lights R&R	10,000	7,500	7,500	7,500	7,500	40,000
G		Ongoing	BG		53-6050-011	4	Street Lighting LED Conversion Upgrade	30,000					30,000
G		Project	BG		53-6150-026	8	CFP/IFFP Stouffer Substation Engineering	-	200,000				200,000
G		Ongoing	BG		53-6150-040	9	AMI Metering System New Generation Equipment	200,000					200,000
G		Project	MP		53-6150-047	7	CAT 20,000 Hour Rebuild Reserve	20,000	20,000	40,000	40,000	40,000	160,000
G		Ongoing	BG		53-6150-051	10	Baxter Substation Battery Bank - Carry Forward for Reserve	20,000	20,000	20,000	20,000	20,000	100,000
G		Project	BG		53-6150-238		Street Repairs	3,000	3,000	3,000	3,000	3,000	15,000
G		Ongoing	BG		53-6050-244		Replacement of Legacy Generators	-	200,000	200,000	200,000	200,000	800,000
G		Project	BG		53-6150-271	22	Substation Transformer Sinking Fund-Replace North Power Tran	100,000	200,000	200,000	200,000	200,000	900,000
G		Project	BG		53-6150-273	11	Hobble Creek Canyon Crew/Dispatch Radio Communications	10,000					10,000
G		Project	MP		53-6150-275		WHPP Substation Kearny Switch and Relay Replacement	40,000	20,000	20,000	20,000	20,000	120,000
G		Project	MP		53-6150-277		WHPP Air Handlers	-	40,000	40,000	40,000	40,000	160,000
G		Project	MP		53-6150-279	26	WHPP Switchgear Engine Breakers and Station Breaker Sinking	48,000	30,000	30,000	30,000	30,000	168,000
G		Project	BG		53-6150-285	40	Substation Surveillance Cameras	20,000	20,000				40,000
G		Project	BG		53-6150-295		Baxter Substation Potential Transformer		30,000				30,000
G		Ongoing	BG		53-6150-301	12	Transmission & Distribution Circuit Renewal & Replacement	300,000	300,000	300,000	300,000	300,000	1,500,000
G		Project	BG		53-6150-308		Brick Repair HC Hydro	20,000	20,000				40,000
G		Project	BG		53-6150-311		Equipment Lean-to	20,000					20,000
G		Project	BG		53-6150-312		Project 2A - Rebuild Baxter Feeder 104	200,000					200,000
G		Project	BG		53-6150-313		Project 2B - Rebuild Baxter to Compound 46kV Line	400,000					400,000
G		Project	BG		53-6150-314		Project 1 - Rebuild Baxter to WWPP 46kV Line	400,000	807,537				1,207,537
G		Project	MP		53-6150-326	30	Upgrade SCADA Servers	60,000					60,000
G		Project	MP		53-6150-327	31	Replace Three Security Firewalls	12,000					12,000
G		Project	MP		53-6150-328	32	CT's for WHPP Generation Breakers	20,000					20,000
G		Project	MP		53-6150-329	33	Switch Gear Ground Protection (Top Hat)	60,000					60,000
G		Project	KA		53-6150-332	34	Mezzanine Shelving	10,000	20,000	10,000	10,000	10,000	60,000
G		Project	MP		53-6150-330	35	Knight Sub New Security Fence	26,000					26,000
G		Project	MP		53-6150-331	36	Remote Breaker Trip Tool (Chicken Foot)	10,500					10,500
G		Project	BG		53-6150-325	37	Build New Center St. Sub Feeders (Rates)	268,000	283,805	283,805			835,610
G		Project	BG		53-6150-324		Permanent WWTP Backup Install	150,000					150,000
G		Project	BG		53-6150-333		HC Fire Mitigation Parts Replacement	50,000					50,000
G		Project	BG		53-6150-334		Asset Managment Software Replacement	150,000					150,000
G		Project	BG		53-6150-New		CAT Engine Head Replacement		30,000				30,000

Func. Key	Item #	Project or Ongoing	Project Coord.	Dept. Rank	G/L #	Project #	Project Name	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	5-Year Total	
Impact Fee Projects														
G		Project	BG		53-6800-032		Upgrade to 103 Circuit Conductor	168,497					168,497	
G		Project	BG		53-6800-034		Project 2A - Rebuild Baxter Feeder 104	160,000					160,000	
G		Project	BG		53-6800-035		Project 2B - Rebuild Baxter to Compound 46kV Line	400,000					400,000	
G		Project	BG		53-6800-036		Project 1 - Rebuild Baxter to WWPP 46kV Line	-	300,000				300,000	
G		Project	BG		53-6800-037	38	Build New Center St. Sub Feeders (Impact)	132,000	130,000	130,000			392,000	
G		Project	BG		53-6800-038		Boring Project Across Freeway (Impact)	120,000					120,000	
Total Expenditures								4,437,997	3,481,842	2,084,305	1,670,500	1,670,500	13,345,144	
Total Operating Surplus (Deficit)								-	-	-	-	-	-	
H Storm Water Utility Capital Improvements														
Revenues & Transfers In														
Construction Fees														-
Impact Fees								170,000	170,000	170,000				510,000
Grants														-
Debt														-
Transfers In														-
Other/GF Revenues								1,131,050	465,550	70,050	243,851	247,728	2,158,229	
Total Revenues & Transfers In								1,301,050	635,550	240,050	243,851	247,728	2,668,229	
Expenditures														
H		Project	JN		55-6050-022		Shop for Vector and Sweeper						-	
H		Project	JN	3	55-6050-027		New Development Reimbursement	400,000	400,000				800,000	
H		Project	JN		55-6080-127		New Equipment						-	
H		Ongoing	JN	1	55-6050-033		General Storm Water Repairs	60,350	61,850	63,350	64,617	65,909	316,076	
H		Ongoing	JN	2	55-6050-034		PW project storm drain improvements	140,700	123,700	126,700	129,234	131,819	652,153	
H		Project	JN		55-6080-124		1200 W Storm Drain Improvement						-	
H		Project	JN	5	55-6080-129		Public Works Facility	50,000	50,000	50,000	50,000	50,000	250,000	
Impact Fee Projects														
H		Project	JN		55-6800-001		Drainage Pipelines Oversizing						-	
H		Project	JN	4	55-6800-023		1600 S Wallace Drive Detention Pond	250,000					250,000	
H		Project	JN	6	55-6800-022		1600 S 1200 W Detention Pond	400,000					400,000	
H		Project	JN		55-6800-027		New Development Reimbursement - Impact Fee						-	
Total Expenditures								1,301,050	635,550	240,050	243,851	247,728	2,668,229	
Total Operating Surplus (Deficit)								-	-	-	-	-	-	
I Solid Waste Utility Capital Improvements														
Revenues & Transfers In														
Construction Fees														-
Impact Fees														-
Grants														-
Debt														-
Transfers In														-
Other Revenues								79,590	81,790	84,054	86,383	88,777	420,594	
Total Revenues & Transfers In								79,590	81,790	84,054	86,383	88,777	420,594	
Expenditures														

Func. Key	Item #	Project or Ongoing	Project Coord.	Dept. Rank	G/L #	Project #	Project Name	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate	5-Year Total	
I	1			1	57-6024-040	1	New and Replacement Garbage Cans	61,000	62,830	64,714	66,656	68,656	323,856	
I	2			2	57-6024-041	2	Recycling Cans	18,590	18,960	19,340	19,727	20,121	96,738	
Total Expenditures								79,590	81,790	84,054	86,383	88,777	420,594	
Total Operating Surplus (Deficit)								-	-	-	-	-	-	
J Golf Course Capital Improvements														
Revenues & Transfers In														
								Construction Fees	-					-
								Impact Fees	-					-
								Grants	-					-
								Debt	-					-
								Transfers In	-					-
								Other	237,261	175,000	180,000	185,000	190,000	967,261
Total Revenues & Transfers In								237,261	175,000	180,000	185,000	190,000	967,261	
Expenditures														
J			JG		58-6080-216		New Equipment	30,000						
J			JG		58-6080-218		Golf Course Fencing						-	
J			JG		58-6080-219		Asphalt Maintenance						-	
J			JG		58-6080-220		Bridge Replacement	31,261	50,000	50,000	50,000	50,000	231,261	
			JG		58-6080-221		Cart Path Replacement	32,000	75,000	80,000	85,000	90,000	362,000	
J			JG		58-6080-222		Maintenance Building Replacement	40,000	50,000	50,000	50,000	50,000	240,000	
J			CN		58-6080-223		Driving Range Tee Ramp						-	
			JG		58-6080-224		MiniEx	61,000						
			JG		58-6080-226		Drone	12,000						
			JG		58-6080-227		Fuel Tanks	15,000						
			CN		58-6080-225		Parking Lot Resurface/Paint	16,000						
Total Expenditures								237,261	175,000	180,000	185,000	190,000	833,261	
Total Operating Surplus (Deficit)								-	-	-	-	-	134,000	
City Wide Summary														
Total Revenues and Transfers In								24,911,365	26,544,777	20,175,542	21,140,779	25,792,684	118,611,745	
Total Expenditures								24,911,365	26,544,777	20,175,542	21,140,779	36,346,967	109,148,974	
Total Operating Surplus (Deficit)								-	-	-	-	(10,554,283)	9,462,771	

Notes:

1. This summary schedule is for budget purposes only. It does not contain carryforwards, encumbrances or unexpended budget from prior years.

General Fund

The General Fund is used to account for resources traditionally associated with governmental functions which are not required legally or by sound financial management to be accounted for in another fund.

Departments included in the General Fund are:

- Legislative Body
- Administration / Human Resources
- Legal
- Finance
- Treasury
- Municipal Court
- Police
- Dispatch
- Fire & EMS
- Public Works Administration
- Engineering
- Building Inspections
- Planning and Zoning
- Parks
- Canyon Parks
- Art Museum
- Public Art
- Recreation
- Clyde Recreation Center
- Cemetery
- Senior Citizens
- Library

2026



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

G.F. Summary

ESTIMATED BEGINNING FUND BALANCE1 12,255,982

	TOTAL BUDGET			
	FY2025 APPROVED BUDGET	FY2026 TENTATIVE BUDGET	FY2026 VS FY2025 INC/(DEC)	% CHANGE
REVENUES & TRANSFERS IN				
Taxes	19,009,142	19,304,310	295,168	1.6%
Licenses & Permits	767,119	537,243	(229,876)	-30.0%
Intergovernmental	1,075,950	987,614	(88,336)	-8.2%
Charges for Services	4,267,358	4,492,380	225,022	5.3%
Fines & Forfeitures	444,000	459,000	15,000	3.4%
Miscellaneous	1,741,825	1,899,830	158,005	9.1%
Administrative Fees, Contributions & Transfers	8,082,483	11,531,308	3,448,825	42.7%
Special Revenue	189,100	230,250	41,150	21.8%
Total General Fund Revenues	35,576,977	39,441,935	3,864,958	10.9%

EXPENDITURES & TRANSFERS OUT

	Total Budget			
<u>ADMINISTRATION</u>				
Legislative	575,819	418,560	(157,259)	-27.3%
Administration	1,536,733	1,649,303	112,570	7.3%
Legal	975,169	977,658	2,489	0.3%
Finance	744,510	780,770	36,260	4.9%
Treasury	821,574	538,276	(283,298)	-34.5%
Court	457,392	507,577	50,185	11.0%
Transfers	6,400,549	7,210,957	810,408	12.7%
Subtotal	<u>11,511,746</u>	<u>12,083,101</u>	<u>571,355</u>	<u>5.0%</u>
<u>PUBLIC SAFETY</u>				
Police	6,452,040	6,751,642	299,602	4.6%
Dispatch	1,146,637	1,196,023	49,386	4.3%
Fire & EMS	3,414,090	3,848,875	434,785	12.7%
Subtotal	<u>11,012,767</u>	<u>11,796,540</u>	<u>783,773</u>	<u>7.1%</u>
<u>PUBLIC WORKS</u>				
Public Works Administration	837,827	775,786	(62,041)	-7.4%
Engineering	1,284,697	1,516,341	231,644	18.0%
Subtotal	<u>2,122,524</u>	<u>2,292,126</u>	<u>169,602</u>	<u>8.0%</u>
<u>COMMUNITY DEVELOPMENT</u>				
Building Inspections	494,825	360,068	(134,757)	-27.2%
Planning and Zoning	1,250,979	973,050	(277,929)	-22.2%
Subtotal	<u>1,745,804</u>	<u>1,333,118</u>	<u>(412,686)</u>	<u>-23.6%</u>



SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET

G.F. Summary

	TOTAL BUDGET			
	FY2025 APPROVED BUDGET	FY2026 TENTATIVE BUDGET	FY2026 VS FY2025 INC/(DEC)	% CHANGE
COMMUNITY SERVICES				
Parks	1,665,105	1,597,354	(67,751)	-4.1%
Canyon Parks	328,323	428,526	100,203	30.5%
Art Museum	1,998,029	2,223,110	225,081	11.3%
Recreation	1,481,747	1,578,848	97,101	6.6%
Clyde Recreation Center	3,130,519	3,040,933	(89,586)	-2.9%
Cemetery	442,695	456,713	14,018	3.2%
Public Arts	118,602	100,241	(18,361)	-15.5%
Library	2,002,068	2,203,450	201,382	10.1%
Senior Citizens	285,793	307,875	22,082	7.7%
Subtotal	11,452,881	11,937,049	484,168	4.2%
Total - General Fund	37,845,723	39,441,935	1,596,213	4.2%
Surplus/(Deficit)	(2,268,746)	(0)	2,268,745	
Estimated Ending Fund Balance		8,853,608		
Nonspendable				
Prepaid Expenses		50,626		
Inventory				
Endowments				
Restricted for				
Impact Fees				
Class C Roads		901,367		
Transportation Sales Tax		1,291,669		
Joint Venture				
Museum Donations				
Debt Service				
Capital Projects				
Assigned for				
Community Improvements		0		
Unassigned		6,609,946		
State Compliance Fund Balance Level (35% max.)		23.7%		

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Revenues

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
Taxes						
10-3100-110	GENERAL PROPERTY TAX - CURRENT	4,316,316	4,421,495	3,569,123	4,520,080	98,585
10-3100-115	PRIOR YEARS' PROPERTY TAX-DELINQUENT	357,446	337,000	54,508	364,000	27,000
10-3100-120	PROPERTY TAXES ON AUTOS	244,744	251,000	104,363	245,000	(6,000)
10-3100-125	ENERGY USE TAX	2,873,239	2,776,000	1,215,731	2,980,000	204,000
10-3100-130	SALES TAXES	9,454,194	10,365,647	3,259,954	10,364,230	(1,417)
10-3100-131	FRANCHISE TAX REVENUE	271,657	349,000	97,271	275,000	(74,000)
10-3100-134	INNKEEPER TAX	134,891	135,000	52,767	151,000	16,000
10-3100-160	TELEPHONE SURCHARGE TAX	268,488	250,000	88,999	270,000	20,000
10-3100-161	MUNICIPAL TELECOMMUNICATIONS TAX	144,128	124,000	47,388	135,000	11,000
	Total - Taxes	18,065,103	19,009,142	8,490,105	19,304,310	295,168
Licenses & Permits						
10-3200-210	BUSINESS LICENSES	130,941	108,719	74,566	112,000	3,281
10-3200-215	TEMPORARY USE PERMIT FEES	618	700	300	800	100
10-3200-220	STATE SURCHARGE-BUILD PERMITS	4,300	6,500	1,590	3,696	(2,804)
10-3200-221	BUILDING & CONSTRUCTION	414,127	650,000	146,022	419,642	(230,358)
10-3200-227	DOG LICENSE FEES	15	200	-	-	(200)
10-3200-228	ALARM PERMIT FEE	430	500	425	500	-
10-3200-229	NONCONFORMITY PERMIT FEE	268	500	536	605	105
	Total - Licenses & Permits	550,699	767,119	223,439	537,243	(229,876)
Intergovernmental						
10-3300-301	MUSEUM POPS GRANT	359,861	359,900	-	374,000	14,100
10-3300-302	OTHER MUSEUM GRANTS	99,300	98,800	-	98,800	-
10-3300-303	PUBLIC ART GRANTS	7,500	7,500	-	5,000	(2,500)
10-3300-358	STATE LIQUOR ALLOTMENT	43,172	45,000	62,580	65,000	20,000
10-3300-359	FEDERAL GRANTS	-	190,000	420,317	-	(190,000)
10-3300-360	GENERAL GRANTS	29,806	17,000	780	17,000	-
10-3300-361	POLICE GRANTS	84,418	43,000	14,380	20,500	(22,500)
10-3300-362	CRIME PREVENTION OFFICER GRANT	-	750	-	-	-
10-3300-364	LIBRARY GRANTS	36,606	10,000	2,584	18,000	8,000
10-3300-370	MOUNTAINLANDS - SR CITIZENS	11,270	9,500	2,533	5,000	(4,500)
10-3300-372	STATE EMS GRANTS	3,578	7,500	-	3,500	(4,000)
10-3300-373	FIRE GRANTS	9,672	10,000	8,553	13,000	3,000
10-3300-380	NEBO SCHOOL DIST-RES OFFICER	150,899	122,000	-	135,000	13,000
10-3300-390	FIRE CONTRACTS	23,813	-	-	-	-
10-3300-394	TASK FORCE OVERTIME REIMBURSE	25,607	25,000	26,073	110,000	85,000
10-3300-395	DUI OVERTIME GRANT REIMBURSEME	66,233	53,000	13,905	40,000	(13,000)
10-3300-396	VICTIMS ADVOCATE GRANT	24,012	22,000	4,907	19,000	(3,000)
10-3300-398	SHARED COURT JUDGE-MAPLETON	57,881	55,000	60,775	63,814	8,814
	Total - Intergovernmental	1,033,628	1,075,950	617,387	987,614	(87,586)
Charges for Services						
10-3200-222	PLAN CHECK FEE	137,105	195,000	46,424	115,039	(79,961)
10-3200-223	PLANNING REVENUES	61,702	78,000	27,763	80,000	2,000
10-3200-225	ENCROACHMENT PERMIT FEE	57,979	68,400	39,343	52,800	(15,600)
10-3200-231	PUBLIC WORKS FEES	59,784	150,478	18,184	95,932	(54,546)
10-3200-233	ACCESS LICENSE	54,723	15,000	20,237	80,000	65,000
10-3400-456	AMBULANCE FEES	1,086,880	775,000	491,833	1,150,000	375,000
10-3400-510	CEMETERY LOTS SOLD	109,100	136,000	56,300	115,000	(21,000)
10-3400-520	SEXTON FEES	209,570	182,000	95,450	215,000	33,000
10-3400-525	PLOT TRANSFER FEE	2,760	1,500	1,590	3,000	1,500
10-3400-560	DISPATCH SERVICE FEE	98,891	103,000	51,819	108,613	5,613
10-3400-571	LIMITED LAND DISTURBANCE PERMIT	39,975	33,580	21,860	37,646	4,066
10-3400-590	MUSEUM PROGRAM FEES	26,557	41,400	8,933	44,850	3,450
10-3600-626	YOUTH SPORTS REVENUE	389,058	385,000	202,450	408,000	23,000
10-3600-627	ADULT SPORTS REVENUE	42,510	44,000	40,388	45,500	1,500
10-3600-628	SWIMMING POOL REVENUES	1,715,261	1,735,000	820,466	1,625,000	(110,000)
10-3600-629	SWIMMING POOL REV - TAX EXEMPT	258,126	245,500	67,147	230,500	(15,000)
10-3600-630	CRC CHILD CARE	36,830	27,500	22,366	30,500	3,000
10-3600-632	STREET TREE FEES	26,255	25,000	-	5,000	(20,000)
10-3600-638	UTILITY CUSTOMER CONNECTION ADMIN FEE	33,790	26,000	24,020	50,000	24,000
	Total - Charges for Services	4,446,856	4,267,358	2,056,572	4,492,380	225,022



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Revenues

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
<u>Fines & Forfeitures</u>						
10-3200-232	FORFEITURE OF COMPLETION BONDS	-	2,000	-	2,000	-
10-3500-511	COURT FINES	420,392	375,000	177,648	375,000	-
10-3500-512	COURT FINES FROM OUTSIDE ENTITIES	4,991	4,750	2,128	4,750	-
10-3500-517	MISCELLANEOUS RESTITUTIONS	3,025	750	-	750	-
10-3500-518	PARKING FINES	13,297	16,500	3,378	16,500	-
10-3600-618	LIBRARY FINES	64,825	45,000	30,250	60,000	15,000
	Total - Fines & Forfeitures	<u>506,529</u>	<u>444,000</u>	<u>213,403</u>	<u>459,000</u>	<u>15,000</u>
<u>Miscellaneous</u>						
10-3600-301	MUSEUM STORE SALES	61,778	60,000	37,838	64,000	4,000
10-3600-333	ART MUSEUM RENTALS-EXEMPT	150	500	1,700	500	-
10-3600-334	BOOK SALES	51	75	30	50	(25)
10-3600-335	CITY OPERATED VENDING SALES	248	-	155	-	-
10-3600-361	INDIVIDUAL MUSEUM CONTRIBUTION	98,560	62,000	33,417	131,000	69,000
10-3600-362	CORPORATE MUSEUM CONTRIBUTIONS	67,285	61,700	7,433	58,700	(3,000)
10-3600-363	FOUNDATION MUSEUM CONTRIBUTION	42,000	59,000	30,000	77,000	18,000
10-3600-500	MISC POLICE REVENUE	12,138	10,000	5,208	10,000	-
10-3600-600	JOLLEY'S RANCH CAMPGROUND	157,661	142,000	73,065	160,000	18,000
10-3600-610	INTEREST INCOME	594,919	360,000	155,700	361,250	1,250
10-3600-611	UNREALIZED INVEST GAIN/LOSS	28,690	-	-	-	-
10-3600-614	CEMETERY TRUST INTEREST	52,892	48,000	29,052	50,000	2,000
10-3600-615	INTEREST INCOME-LEASES	2,321	-	-	-	-
10-3600-617	LIBRARY DONATIONS & CONTRIBUTIONS	8,000	7,000	-	7,000	-
10-3600-619	RENTS & CONCESSIONS EXEMPT	-	500	-	500	-
10-3600-620	RENTS & CONCESSIONS	96,396	86,000	51,487	90,000	4,000
10-3600-622	ART MUSEUM RENTALS	181,429	160,000	106,716	204,380	44,380
10-3600-624	LEASE REVENUES	77,432	96,000	49,273	95,000	(1,000)
10-3600-625	LIBRARY RENTALS REVENUE	11,651	24,000	3,974	10,000	(14,000)
10-3600-633	LIBRARY COPY FEES	5,074	3,000	2,754	5,000	2,000
10-3600-634	UTILITY BILLING LATE FEES	83,229	75,000	49,815	85,000	10,000
10-3600-635	RECYCLE REVENUE	255	-	1,256	250	250
10-3600-640	USED LIBRARY BOOK SALES	4,781	4,000	2,041	5,000	1,000
10-3600-645	PID APPLICATION FEE	1,935	-	-	-	-
10-3600-670	SENIOR CITIZENS-GENERAL REVENUE	1,815	1,000	800	1,500	500
10-3600-672	SENIOR CITIZENS MAG LUNCH DONATIONS	-	-	-	17,000	17,000
10-3600-673	SENIOR CENTER BUILDING RENTALS	-	-	-	2,000	2,000
10-3600-690	SUNDRY REVENUES	99,814	150,000	29,463	100,000	(50,000)
10-3600-680	ULGT SAFETY PROGRAM	-	-	-	14,500	14,500
10-3600-694	WITNESS FEES	444	450	74	450	-
10-3600-698	UNCLAIMED PROPERTY REVENUES	-	-	555	-	-
10-3600-702	PARKING FEES -BARTHOLOMEW PARK	42,478	35,000	26,678	42,000	7,000
10-3600-703	C R C VENDING MACHINE REVENUES	7,119	9,000	2,983	8,500	(500)
10-3600-834	MISC. POLICE O/T REIMBURSEMENT	30,460	30,000	14,949	20,000	(10,000)
10-3600-836	SWIMMING POOL RETAIL SALES	18,551	20,000	8,810	18,750	(1,250)
10-3600-837	ENGINEERING PROJECT REIMBURSEM	355	500	-	500	-
10-3600-838	MISC. DONATIONS/TICKETS SALES	25,000	25,000	26,715	33,000	8,000
10-3600-850	EMPLOYEE FITNESS CENTER FEES	658	500	289	500	-
10-3600-853	CITY FACILITY RENTAL EXEMPT	-	-	-	-	-
10-3600-854	CITY FACILITY RENTALS	510	1,000	100	1,000	-
10-3600-855	PASSPORTS FEES	93,010	110,000	40,815	110,000	-
10-3600-856	PASSPORTS PHOTOS	36,505	43,000	14,532	43,000	-
10-3600-857	FIELD HOUSE RENTALS	64,299	52,500	35,574	68,000	15,500
10-3600-858	FINGERPRINTING-ADMIN	3,840	3,500	800	3,000	(500)
10-3600-859	NOTARY SERVICES	1,620	1,600	440	1,500	(100)
	Total - Miscellaneous	<u>2,015,352</u>	<u>1,741,825</u>	<u>844,492</u>	<u>1,899,830</u>	<u>158,005</u>



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

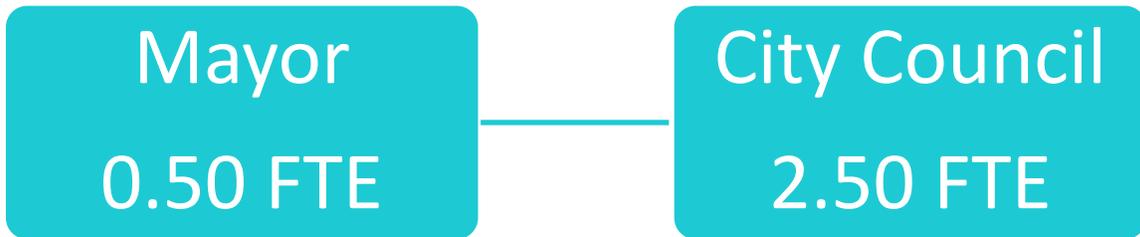
Revenues

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
<u>Special Revenue</u>						
10-3900-700	ART CITY DAYS - CARNIVAL	42,268	42,500	-	44,000	1,500
10-3900-702	ART CITY DAYS-BALLOON FEST	6,250	8,000	-	-	(8,000)
10-3900-703	ART CITY DAYS-BOOTHES	32,160	27,000	175	35,000	8,000
10-3900-704	ART CITY DAYS - FUN-A-RAMA	4,524	5,500	-	5,000	(500)
10-3900-705	ART CITY DAYS - GENERAL	14,050	-	140	24,000	24,000
10-3900-708	ART CITY DAYS-B/B 3-ON-ON	1,200	1,250	-	1,250	-
10-3900-709	ART CITY DAYS- RODEO	25,316	30,000	500	30,000	-
10-3900-712	ART CITY DAYS - PARADE	2,400	2,500	-	2,500	-
10-3900-714	ART CITY DAYS - FUN RUN	19,580	12,000	-	8,250	(3,750)
10-3900-720	HOLIDAY VILLAGE	19,211	18,000	20,612	22,000	4,000
10-3900-725	ART FESTIVAL	8,437	5,000	7,018	7,000	2,000
10-3900-807	HISTORICAL PRESERVATION COMM	11,028	10,000	-	20,000	10,000
10-3900-811	PUBLIC ART DONATIONS	-	20,000	800	25,000	5,000
10-3900-816	CERT/EMERGENCY PREPAREDNESS	470	250	140	250	-
10-3900-823	YOUTH COURT REVENUES	2,045	5,600	1,099	4,500	(1,100)
10-3900-832	YOUTH CITY COUNCIL REVENUES	6,465	1,500	441	1,500	-
10-3900-833	AL CURTIS REC COMPLEX PARK	17,879	-	15,695	-	-
10-3900-850	MISCELLANEOUS DONATIONS	-	-	-	-	-
	Total - Special Revenue	213,283	189,100	46,620	230,250	41,150
	Subtotal Reveunes Before Transfers In	26,831,451	27,494,494	12,492,017	27,910,627	416,883
<u>Administrative Fees, Contributions & Transfers</u>						
10-3800-831	ADMINISTRATIVE FEE FROM WATER	-	1,086,853	543,426	1,118,304	31,451
10-3800-832	ADMINISTRATIVE FEE FROM SEWER	-	797,479	398,742	815,487	18,008
10-3800-833	ADMINISTRATIVE FEE FROM ELECTRIC	-	698,933	349,464	655,705	(43,228)
10-3800-834	ADMINISTRATIVE FEE FROM SOLID WASTE	-	551,618	275,808	508,892	(42,726)
10-3800-835	ADMINISTRATIVE FEE FROM GOLF	-	100,419	50,208	104,524	4,105
10-3800-837	OPERATING TRANSFERS IN-ELECTRIC	2,859,509	2,874,190	1,437,096	2,883,087	8,897
10-3800-838	ADMINISTRATIVE FEE FROM STORM WATER	-	371,523	185,760	371,799	276
10-3800-843	OPERATING TRANSFERS IN-WATER	494,901	475,913	237,954	511,179	35,266
10-3800-844	OPERATING TRANSFERS IN-SEWER	469,195	489,856	244,926	495,250	5,394
10-3800-845	OPERATING TRANSFER IN-SOLID WASTE	138,994	175,234	87,618	180,938	5,704
10-3800-847	OPERATING TRANSFER IN-STORM WATER	149,169	153,897	76,950	159,101	5,204
10-3800-849	TRANSFER IN - PUBLIC ARTS PROGRAM	327,917	208,568	104,286	247,667	39,099
10-3800-850	TRANSFER FROM SPECIAL TRUSTS FUND	48,200	30,000	15,000	32,000	2,000
10-3800-851	TRANSFER FROM SPECIAL REVENUE FUND	84,500	68,000	34,002	45,000	(23,008)
	UTILIZE C ROAD RESERVES	-	-	-	3,023,159	3,023,159
	UTILIZE TRANSPORTATION SALES TAX RESERVES	-	-	-	-	-
	UTILIZE PUBLIC ART RESERVES	-	-	-	102,574	102,574
	UTILIZE ART GRANT RESTRICTED RESERVES	-	-	-	-	-
	UTILIZE FUND BALANCE	-	-	-	276,641	276,641
	Total - Contributions & Transfers	4,572,385	8,082,483	4,041,240	11,531,308	3,448,825
	Total General Fund Revenues	31,403,836	35,576,977	16,533,257	39,441,935	3,865,708

Legislative Body

The Mayor and five-member City Council constitute the governing body of the City. They are elected at large and serve staggered four-year terms on a part-time basis. Elections in the City of Springville are non-partisan.

The Mayor is the Chairman and presides at the meetings of the City Council. The Council is responsible for carrying out Springville City’s legislative and executive powers. Council members are also assigned specific oversight and coordination responsibilities for various functional areas within the City. The City Council is responsible for establishing the overall policy direction for the City.



Legislative Body Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	3.0	3.0	3.0
Personnel Expense	102,842	106,426	110,355
Non-Personnel Expense	198,048	469,393	308,205
Total	300,890	575,819	418,560



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Legislative

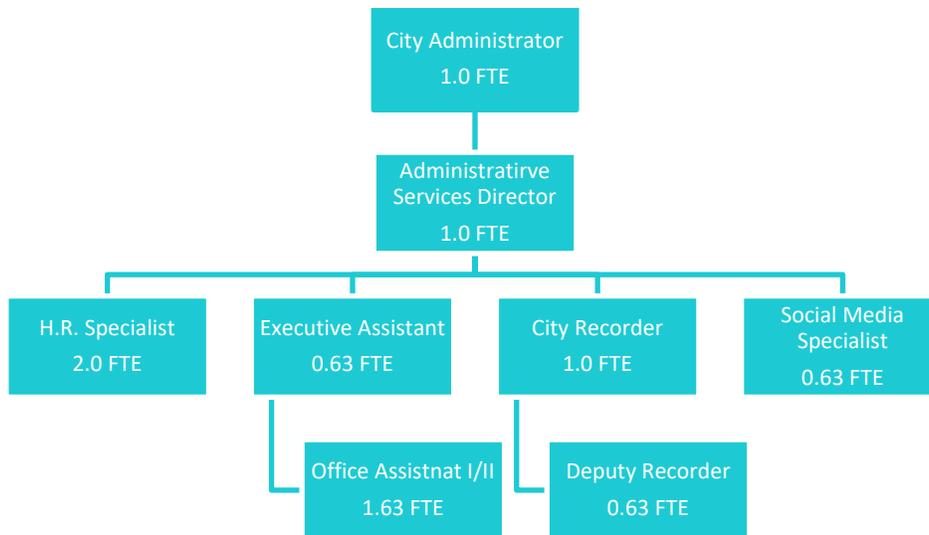
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4120-110	MAYOR AND COUNCIL SALARIES	95,231	98,295	48,479	101,941	3,646
10-4120-130	MAYOR AND COUNCIL BENEFITS	7,527	7,631	3,751	7,914	283
10-4120-160	EMPLOYEE RECOGNITION	85	500	-	500	-
	TOTAL PERSONNEL	102,842	106,426	52,230	110,355	3,929
OPERATIONS						
10-4120-200	BUSINESS MEALS	5,982	9,000	2,411	9,000	-
10-4120-230	MILEAGE AND VEHICLE ALLOWANCE	47	500	-	500	-
10-4120-236	TRAINING & EDUCATION	2,813	4,000	890	4,000	-
10-4120-240	OFFICE EXPENSE	226	500	-	350	(150)
10-4120-245	YOUTH COUNCIL	2,839	7,500	443	7,500	-
10-4120-265	COMMUNICATION/TELEPHONE	-	670	-	-	(670)
10-4120-310	LEAGUE OF CITIES AND TOWNS	139,243	350,000	156,897	170,000	(180,000)
10-4120-510	INSURANCE AND BONDS	2,495	2,600	2,667	2,900	300
10-4120-540	CONTRIBUTIONS	4,700	15,000	-	12,750	(2,250)
10-4120-550	UNIFORMS	-	1,000	-	1,000	-
10-4120-699	APPROPRIATED CONTINGENCY	37,824	50,000	2,675	50,000	-
10-4120-710	COMPUTER HARDWARE & SOFTWARE	1,880	-	-	-	-
10-4120-736	CITY UTILITIES	-	5,852	2,928	5,974	122
10-4120-737	INTERNAL SERVICES CHARGE	-	22,771	11,388	44,231	21,460
	TOTAL OPERATIONS	198,048	469,393	180,299	308,205	(161,188)
	TOTAL LEGISLATIVE	300,890	575,819	232,529	418,560	(157,259)

Administration

The office of Administrative Services is responsible for all professional and administrative work in preparation and implementation associated with the Administration Department, City Recorder’s Office, Courts, Human Resources, Communications and Public Relations (Non-Public Safety). The Director of Administrative Services reports to the City Administrator.

It is the intent of this organization to provide employees, residents of the community and businesses of the area with precise information and a rapid response to their concerns or comments. We learn the businesses of the city and create a positive working relationship with them. We assist the Chamber in its goal to move forward, improve and grow businesses in Springville.

MISSION STATEMENT: *Springville City Administration is dedicated to facilitating progress, inspiring communication, and serving ALL with friendliness, integrity and vision.*



Administration Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	7.99	8.25	8.50
Personnel Expense	940,498	1,004,461	1,065,355
Non-Personnel Expense	360,847	532,272	583,948
Total	1,301,346	1,536,733	1,649,303

Administration - Performance Goals, Strategies, and Measures

Goal #1 - Evaluate departmental processes for efficiency and improvement				
Strategy #1- Improve Human Resource functions, operations and initial employee on-boarding to establish a unified culture, enhance employee morale and remove departmental silos.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
Number of new employees hired	255	241	232	225
Number of new employees trained in harassment, customer service and benefit programs.	100%	100%	100%	100%
How many job satisfaction surveys were sent out to a sample of employees and returned?	0	0	189	Conduct survey bi-annually
What was the average job satisfaction score (out of 5)?	n/a	n/a	160	Conduct survey bi-annually
Goal #2 - Strengthen communications between the City, Employees, the Community, and other institutions. Continue to be a liaison with local businesses.				
Strategy - Encourage employees to communicate their needs, concerns and ways to improve processes to management. Discuss job responsibilities and what can be improved on given the budget and expectations. Employee input is necessary to making the City's vision a reality.				
Strategy - Create an atmosphere of motivation. Communicate with employees to achieve goals.				
Strategy - Consistent improvement on structure and content of Facebook and other social media due to increased departmental hours.				
Strategy- Continue with Chamber of Commerce to support local businesses.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
How many times did we post on social media per year?	226	336	444	500
What percentage of the time did we respond to direct messages within one business day?	90%	93.8%	90%	95%
What is the percentage of new business ribbon cuttings city representation attended?	95%	90%	90%	100%

The City Records Office is entrusted to preserve the legislative history of the City and provide a comprehensive and accessible records management system as defined by Federal and State Statute and Springville City Code as well as the following:

- Preserve and manage official City records, documents, and contracts according to Utah State requirements and standards.
- Oversee an impartial and efficient municipal election, campaign finance, and other public services.
- Provide a professional and current monthly City newsletter.
- Passport Program Manager responsible for all facets of the Program for the Springville City Passport Acceptance Facility.

Goal #1 - Compliance with Federal and State Statute and Springville City Code.

Strategy - Maintain compliance with all postings and notices.

Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
City Council, Boards & Commission's Agendas posted within 24 hours of meeting.	100%	100%	100%	100%
City Council minutes transcribed and prepared for approval within 30 days of meeting	100%	100%	100%	100%

Goal #2 - Records Management

Strategy #1 - Preserve and manage city records

Strategy #2 - Provide records retention review, preservation, and training program.

Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
Records scanned and archived according to the State retention schedule	100%	100%	100%	100%
Percentage of GRAMA requests fulfilled within ten business days.	98%	100%	100%	100%
Annual Records Officer certification completed (train additional records officers)	100%	100%	100%	100%

Goal #3 - Passport Acceptance Services				
Strategy - Provide the public with quality service and information with the highest level of customer service, professionalism and integrity.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
Passport Applications and/or Photo's processed without error	99%	99.9%	99%	100%



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Administration

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4130-110	SALARIES	527,007	555,952	249,240	641,024	85,072
10-4130-120	PART TIME EMPLOYEES SALARIES	129,061	147,416	77,991	116,548	(30,868)
10-4130-130	EMPLOYEE BENEFITS	239,310	249,593	114,263	256,783	7,190
10-4130-140	OVERTIME PAY	101	1,500	-	1,000	(500)
10-4130-160	EMPLOYEE RECOGNITION	45,019	50,000	17,686	50,000	-
	TOTAL PERSONNEL	940,498	1,004,461	459,180	1,065,355	60,894
OPERATIONS						
10-4130-200	BUSINESS LUNCHES	813	2,500	663	2,500	-
10-4130-220	ORDINANCES AND PUBLICATIONS	2,394	6,050	4,376	6,300	250
10-4130-230	MILEAGE AND VEHICLE ALLOWANCE	115	600	-	750	150
10-4130-236	TRAINING & EDUCATION	6,809	10,215	2,572	10,900	685
10-4130-237	OFFICE EXPENSE - PASSPORTS	6,128	6,750	3,128	7,000	250
10-4130-240	OFFICE EXPENSE	8,314	12,500	1,614	10,250	(2,250)
10-4130-241	DEPARTMENT SUPPLIES	5,921	8,500	-	7,500	(1,000)
10-4130-242	ANNUAL BUDGET RETREAT	189	6,500	-	6,000	(500)
10-4130-243	CITY NEWSLETTER	7,227	10,000	1,684	9,500	(500)
10-4130-245	MERCHANT CREDIT CARD FEES	6,862	-	2,620	6,000	6,000
10-4130-250	EQUIPMENT MAINTENANCE	2,616	750	126	750	-
10-4130-251	FUEL	683	3,000	269	1,000	(2,000)
10-4130-252	VEHICLE EXPENSE	161	1,000	-	1,000	-
10-4130-253	CENTRAL SHOP	3,594	4,410	1,092	4,698	288
10-4130-254	MAINTENANCE - FLEET VEHICLES	-	500	-	500	-
10-4130-255	COMPUTER OPERATIONS	33,677	25,500	18,606	24,000	(1,500)
10-4130-260	UTILITIES	10,813	10,000	2,942	12,000	2,000
10-4130-265	COMMUNICATION/TELEPHONE	2,200	2,956	1,071	-	(2,956)
10-4130-270	DEFENSE/WITNESS FEES	70,214	90,000	31,656	90,000	-
10-4130-310	PROFESSIONAL AND TECHNICAL SER	60,925	51,000	20,026	68,100	17,100
10-4130-312	PUBLIC RELATIONS CAMPAIGN	9,760	43,800	5,476	30,000	(13,800)
10-4130-321	VOLUNTEER PROGRAM	-	500	-	500	-
10-4130-322	ECONOMIC DEVELOPMENT	6,358	10,000	8,500	10,000	-
10-4130-323	SUPERVISOR TRAINING	1,534	15,000	262	1,000	(14,000)
10-4130-324	HISTORIC PRESERVATION	-	-	-	15,000	15,000
10-4130-510	INSURANCE AND BONDS	14,399	14,600	14,816	15,300	700
10-4130-540	COMMUNITY PROMOTIONS	11,527	24,000	1,884	22,000	(2,000)
10-4130-550	UNIFORMS	-	1,250	634	1,250	-
10-4130-611	WELLNESS PROGRAM	-	2,500	-	2,500	-
10-4130-620	ELECTIONS	80,359	45,000	-	82,000	37,000
10-4130-621	INNOVATIONS	-	20,000	-	20,000	-
10-4130-710	COMPUTER HARDWARE & SOFTWARE	5,601	1,900	1,439	-	(1,900)
10-4130-736	CITY UTILITIES	-	16,093	8,046	16,927	834
10-4130-737	INTERNAL SERVICES CHARGE	-	72,871	36,438	88,230	15,359
10-4130-738	VEHICLE & EQUIPMENT LEASE	-	10,527	5,262	9,493	(1,034)
10-4130-781	HOLIDAY DECORATIONS	1,654	1,500	1,113	1,000	(500)
	TOTAL OPERATIONS	360,847	532,272	176,313	583,948	51,676
	TOTAL ADMINISTRATION	1,301,346	1,536,733	635,493	1,649,303	112,570

Legal

The Legal Department is responsible for providing professional legal services to Springville City, the Mayor and the City Council. In fulfilling its purpose, the legal department prosecutes misdemeanors and infractions, provides legal services involving legislative and administrative decisions, drafts ordinances and contracts, handles claims against the City, and pursues remedies for future legal challenges that may impact Springville.

In addition to providing the above legal services, the legal department is responsible for the City’s risk management program, victim advocate services, the substance abuse prevention program, and cultural awareness committee.

MISSION STATEMENT: *Springville City’s Legal Department provides timely, accurate and respectful services to promote a law-abiding, healthy community and to protect Springville City and its employees.*



Legal Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	5.75	5.70	5.70
Personnel Expense	706,088	741,396	771,317
Non-Personnel Expense	285,626	233,773	206,341
Total	991,713	975,169	977,658

Legal Department Performance Goals, Strategies, and Measures

Goal #1 - Pursue speedy and fair prosecutions of all misdemeanor, traffic, and municipal ordinance violations.				
Strategy #1 - To achieve a high guilty determination rate by properly and fairly screening and prosecuting cases in strict compliance with the National Prosecution Standards of the National District Attorney’s Association.				
Measures	2022	2023	2024	2025 (target)
Prosecution: % of Success (Includes guilty or no contest pleas for all misdemeanors including municipal ordinances and traffic. US conviction rate for 2012 was 93%)	98%	97%	97%	95%
Goal #2 - Provide a comprehensive safety and risk management program for the safety and health of participants in City functions and City employees, as well as protecting the City’s physical and financial resources.				
Strategy #1 - Review the City’s insurance coverage, loss runs, accident analysis, and exposures in order to reduce hazards, risks, and operational costs.				
Strategy #2 - Review City contracts to ensure insurance coverage requirements and other liability concerns are met.				
Strategy #3 - Provide risk management training to City employees on safety procedures and how to avoid high risk conduct.				
Strategy #4 - To review all vehicle accidents and on the job injuries with the City’s Accident Review Committee, assessing preventability, taking corrective action, and addressing serious safety violations to determine how to prevent future accidents.				
Strategy #5 - Maintain an Experience Modification Rate to be considered less risky or safer than average to ensure reasonable insurance premiums.				
Measures	2022	2023	2024	2025 (target)
Claims Ratio (total liability claims per 1,000 residents. National average of claims per 1,000 residents is 0.68 (ICMA))	0.41	0.39	0.43	<0.68
Claims Payment Ratio (cost per capita. National average paid per liability claim per capita is \$6.11 (ICMA))	\$0.61	\$1.24	\$0.76	<\$4.00
EMOD Rate	1.72	1.23	1.25	<1.00



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

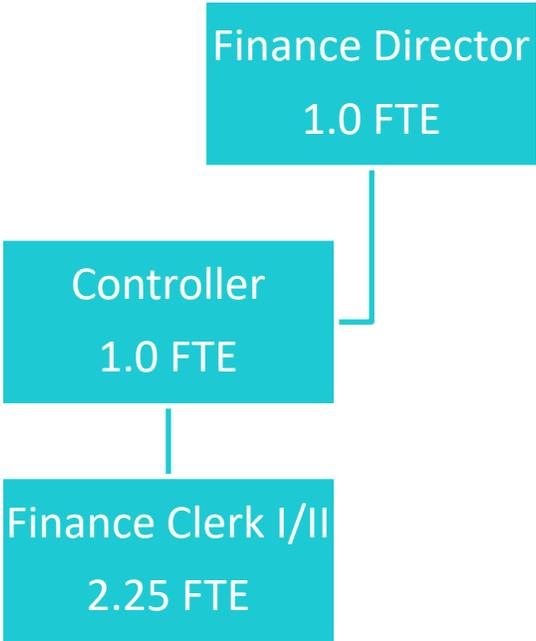
Legal

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4135-110	SALARIES	376,244	393,992	195,212	412,872	18,880
10-4135-120	PART TIME EMPLOYEES SALARIES	119,190	134,037	60,561	141,246	7,209
10-4135-130	EMPLOYEE BENEFITS	209,297	211,767	103,540	215,449	3,682
10-4135-140	OVERTIME PAY	117	-	98	-	-
10-4135-160	EMPLOYEE RECOGNITION	1,240	1,600	323	1,750	150
	TOTAL PERSONNEL	706,088	741,396	359,733	771,317	29,921
OPERATIONS						
10-4135-200	BUSINESS LUNCHES	209	750	396	1,000	250
10-4135-220	ORDINANCES AND PUBLICATIONS	3,537	7,850	1,486	7,300	(550)
10-4135-230	MILEAGE AND VEHICLE ALLOWANCE	408	1,000	102	750	(250)
10-4135-236	TRAINING & EDUCATION	4,991	10,500	4,518	10,500	-
10-4135-237	TRAINING MATERIALS	46	1,000	-	-	(1,000)
10-4135-240	OFFICE EXPENSE	2,890	1,500	455	1,750	250
10-4135-241	DEPARTMENT SUPPLIES	1,760	1,250	226	-	(1,250)
10-4135-250	EQUIPMENT MAINTENANCE	279	-	-	-	-
10-4135-255	COMPUTER OPERATIONS	7,159	11,500	820	11,500	-
10-4135-260	UTILITIES	1,619	1,750	482	1,750	-
10-4135-265	COMMUNICATION/TELEPHONE	2,213	2,954	824	-	(2,954)
10-4135-310	PROFESSIONAL AND TECHNICAL SER	246,479	94,000	169,823	60,000	(34,000)
10-4135-311	COMMUNITIES THAT CARE GRANTS	139	-	-	-	-
10-4135-510	INSURANCE AND BONDS	3,434	3,600	3,672	4,000	400
10-4135-511	CLAIMS SETTLEMENTS	1,875	15,000	51,673	30,000	15,000
10-4135-550	UNIFORMS	383	800	-	1,250	450
10-4135-551	SAFETY PROGRAM	4,630	14,000	1,700	15,000	1,000
10-4135-710	COMPUTER HARDWARE & SOFTWARE	2,351	1,950	1,964	-	(1,950)
10-4135-720	OFFICE FURNITURE AND EQUIPMENT	-	-	-	-	-
10-4135-731	YOUTH COURT EXPENSES	1,224	8,000	1,964	10,000	2,000
10-4135-736	CITY UTILITIES	-	11,119	5,562	11,351	232
10-4135-737	INTERNAL SERVICES CHARGE	-	45,250	22,626	40,190	(5,060)
	TOTAL OPERATIONS	285,626	233,773	268,293	206,341	(27,432)
	TOTAL LEGAL	991,713	975,169	628,026	977,658	2,489

Finance

The Finance Department consists of two divisions, Finance and Treasury. The Finance division is responsible for providing the financial management of all City funds and maintaining the fiscal integrity of the City. Major activities include: accounting and audit functions; financial analysis and reporting; budget preparation and management; obtaining financing for capital requirements and debt management; and purchasing.

MISSION STATEMENT: *To promote trust through transparency; safeguard the fiscal integrity of the City through sound financial management; facilitate the delivery of effective and efficient City services with accurate, timely reporting; and contribute to Springville’s small-town feel through exceptional customer service.*



Finance Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	5.00	4.25	4.25
Personnel Expense	513,149	491,614	513,273
Non-Personnel Expense	180,800	252,896	267,497
Total	693,949	744,510	780,770

Finance Department - Performance Goals, Strategies, and Measures

Goal #1 - To maintain the City's AA (S&P)/AA+ (Fitch) bond rating in order to reflect adherence to the City's financial policies and the principles of prudent financial management to credit rating agencies.				
Strategy - Provide strong financial management, maintenance of solid general fund balances and prudent budget planning.				
Strategy - Accurately forecast revenues and expenses in order to provide sufficient time for corrective action in the event of variances from the budget.				
Strategy - Provide timely and accurate monthly financial reports in a reader-friendly format to the Mayor, Council and Department Directors in order to foster awareness of financial conditions and to allow sufficient time for corrective action to take place.				
Measures	FY 2023	FY 2024	FY 2025 (est.)	FY 2026 (Target)
Rating (S&P/Fitch):	AA/AA+	AA/AA+	AA/AA+	AA/AA+
General Fund unrestricted fund balance as a percentage of revenue budget:	29.5	30.0	27.6	30.0
Percent of Department expense reports delivered by 15 th of the ensuing month	100%	100%	100%	100%
Goal #2 - Ensure all purchases and payments comply with city code and/or policy in order to promote maximum effectiveness of the open market system.				
Strategy #1 - Improve the on-time payment of invoices and enforce compliance of code and policy related to purchasing to reduce the number of POs opened after the invoice date				
Strategy #2 - Utilize technology to maximize efficiency in processing transactions				
Measures	FY 2023	FY 2024	FY 2025 (est.)	FY 2026 (Target)
Number of invoices processed:	16,398	13,379	13,500	13,750
Percentage of invoices paid on time:	97%	97%	98%	98%
Number of POs opened:	626	376	380	390
Percentage of POs opened after invoice date:	10%	10%	5%	3%
Goal #3 - Provide the public and decision makers with accurate and useful budget and financial reporting documents in order to increase transparency and promote awareness and confidence in the City's financial management.				
Strategy - Work proactively to follow accounting standards and improve internal controls				
Strategy - Provide training opportunities to employees to increase competency in core areas of accounting and financial reporting.				
Strategy - Minimize the number of audit findings in order to maintain the public's confidence in the City's commitment to transparency and accuracy in financial reporting.				

Measures	FY 2023	FY 2024	FY 2025 (est.)	FY 2026 (Target)
Number of State Compliance Requirement Findings:	0	0	0	0
Number of Internal Control Deficiency Findings:	0	0	0	0
GFOA Award for Excellence in Budgeting	Awarded	Awarded	Awarded	Awarded

Notes:

1. State legislation passed in 2021 increased the General Fund reserve cap for cities from 25% to 35%. In its budget retreat, the City Council directed staff to target 30% as an operating reserve to be consistent with reserve policies in the enterprise funds.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

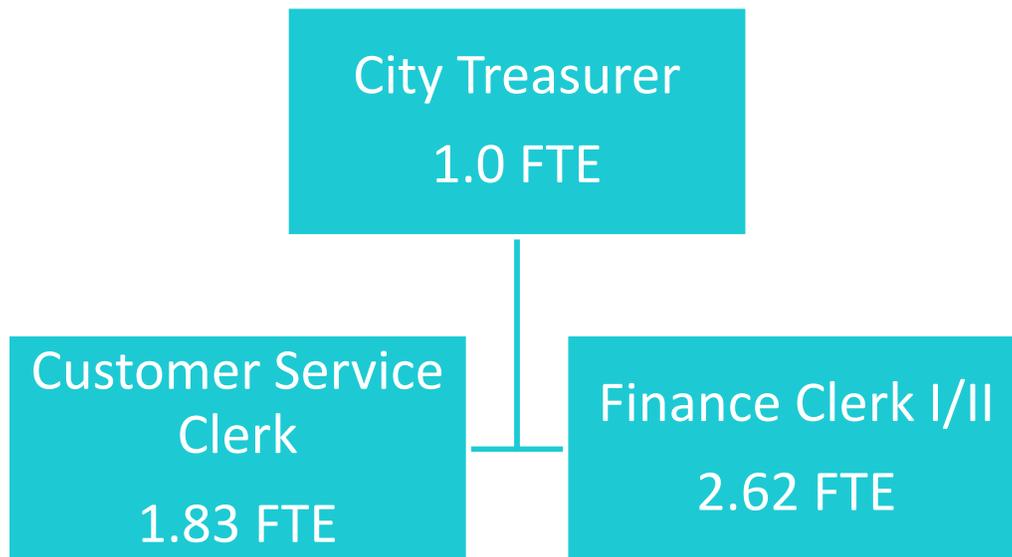
Finance

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4140-110	OFFICE SALARIES	332,923	321,156	158,856	334,736	13,580
10-4140-120	PART TIME EMPLOYEES SALARIES	52,492	61,261	31,015	64,417	3,156
10-4140-130	EMPLOYEE BENEFITS	126,439	108,024	52,011	112,912	4,888
10-4140-140	OVERTIME PAY				-	
10-4140-160	EMPLOYEE RECOGNITION	1,295	1,173	613	1,208	35
	TOTAL PERSONNEL	513,149	491,614	242,495	513,273	21,659
OPERATIONS						
10-4140-200	BUSINESS LUNCHES	165	350	90	350	-
10-4140-220	ORDINANCES & PUBLICATIONS	3,826	6,350	1,723	5,000	(1,350)
10-4140-230	MILEAGE AND VEHICLE ALLOWANCE	245	1,000	22	1,000	-
10-4140-236	TRAINING & EDUCATION	7,016	9,900	1,910	8,000	(1,900)
10-4140-240	OFFICE EXPENSE	21,313	27,138	16,122	27,225	87
10-4140-241	POSTAGE-MAILING UTILITY BILLS	51,262	52,820	26,515	53,820	1,000
10-4140-245	UTILITY BILL PRINTING/STUFFING	11,836	15,500	5,734	12,500	(3,000)
10-4140-250	EQUIPMENT EXPENSE	534	2,000	1,134	1,940	(60)
10-4140-255	COMPUTER OPERATIONS	887	750	736	750	-
10-4140-260	UTILITIES	2,699	2,750	804	2,850	100
10-4140-265	COMMUNICATIONS/TELEPHONE	894	1,603	999	-	(1,603)
10-4140-310	PROFESSIONAL & TECHNICAL SERVI	74,627	86,500	74,291	85,500	(1,000)
10-4140-510	INSURANCE & BONDS	3,742	3,900	4,001	4,300	400
10-4140-550	UNIFORMS	456	595	393	595	-
10-4140-710	COMPUTER HARDWARE & SOFTWARE	1,255	950	919	-	(950)
10-4140-720	OFFICE FURNITURE & EQUIPMENT	45	500	-	500	-
10-4140-736	CITY UTILITIES	-	8,290	4,146	8,463	173
10-4140-737	INTERNAL SERVICES CHARGE	-	32,000	16,002	54,704	22,704
	TOTAL OPERATIONS	180,800	252,896	155,541	267,497	14,601
	TOTAL FINANCE	693,949	744,510	398,036	780,770	36,260

Treasury

The Treasury Division of the Finance Department is responsible for cash management of all City funds. Additional major activities include: utility billing and customer service; managing the City's investment portfolio; revenue management; balancing cash, check and credit/debit cards, depositing monies in the bank; collection of delinquent utility accounts; operating the payroll system, including issuing payroll checks and direct deposits, filing annual and quarterly reports and maintaining all employee payroll and timekeeping files.

MISSION STATEMENT: *To promote trust through transparency; safeguard the fiscal integrity of the City through sound financial management; facilitate the delivery of effective and efficient City services with accurate, timely reporting; and contribute to Springville's small-town feel through exceptional customer service.*



Treasury Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	3.32	4.94	5.45
Personnel Expense	333,945	425,534	459,950
Non-Personnel Expense	310,141	396,040	78,326
Total	644,087	821,574	538,276

Treasury Division - Performance Goals, Strategies, and Measures

FY 2025 Focus Goal: Goal #1 - Enhance Springville City's sense of community and belonging by providing excellent customer service.				
Strategy #1 - Train all staff on customer service and communication skills.				
Strategy #2 - Cross train with co-workers to increase knowledge and task coverage.				
Strategy #3 - Greet the public in a friendly manner and provide accurate responses to inquiries by keeping abreast of current City events and services.				
Measures	FY 2022	FY 2023	FY 2024 (Target)	FY 2025 (Target)
Customer Service Training:	80%	80%	100%	100%
Cross Training Opportunity:	n/a	n/a	10	10
Goal #2 Maximize the City's revenue collection by reducing bad debt through collections.				
Strategy - Use current staff and resources to collect past due accounts and turn over accounts to an outside agency when these resources are depleted.				
Measures	FY 2022	FY 2023	FY 2024 (Target)	FY 2025 (Target)
Bad debt write-offs (utilities):	.49%	.045%	0.2%	0.2%
Outside Agency Recovery Rate	6.57%	4.31%	15%	15%
Goal #3 - Provide professional, accurate and efficient cash receipting and cash management support for the City.				
Strategy #1 - Train all City departments accepting cash and payments on cash handling policies and procedures.				
Strategy #2 - Promote efficient payment options and paperless billing.				
Measures	FY 2022	FY 2023	FY 2024 (Target)	FY 2025 (Target)
On-Line Payments:	127,824	133,705	127,500	135,000
Payments Entered by Hand:	44,490	42,286	47,000	40,000
% of payments received online:	65.19%	75.97%	72.00%	77.0%
City Wide Cashiers Trained	88%	88%	96%	96%

Goal #4 - Maximize interest earnings with available cash.				
Strategy #1 - Maximize interest earnings through prudent investments.				
Strategy #2 - Ensure compliance with State Money Management Act and Council policy.				
Measures	FY 2022	FY 2023	FY 2024 (Target)	FY 2025 (Target)
Interest earnings as a percentage of PTIF rate	96.27%	89.45%	98.5%	98.5%
Goal #5 - Process payroll checks accurately and efficiently.				
Strategy #1 - Reconcile benefits with insurances and H.R.				
Strategy #2 - Provide reminders and training to supervisors for time card and policy compliance.				
Strategy #3 - Utilize technology including timekeeping system to improve processing.				
Measures	FY 2022	FY 2023	FY 2024 (Target)	FY 2025 (Target)
How many times did payroll have to be reopened due to errors by employees or supervisors?	0	0	0	0
Times benefits were reconciled	12	12	12	12
New hires processed	315	292	350	250



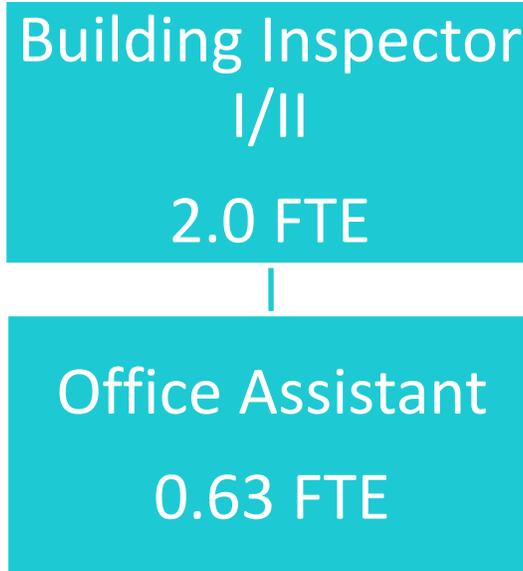
**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Treasury

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4145-110	OFFICE SALARIES	180,686	215,881	107,538	225,259	9,378
10-4145-120	PART-TIME EMPLOYEE SALARIES	56,453	89,398	38,066	110,378	20,980
10-4145-130	EMPLOYEE BENEFITS	95,759	118,455	57,356	122,513	4,058
10-4145-140	OVERTIME PAY	59	-	-	-	-
10-4145-160	EMPLOYEE RECOGNITION	988	1,800	1,280	1,800	-
	TOTAL PERSONNEL	333,945	425,534	204,240	459,950	34,416
OPERATIONS						
10-4145-230	MILEAGE AND VEHICLE ALLOWANCE				-	-
10-4145-236	TRAINING & EDUCATION	-	2,000	630	2,000	-
10-4145-240	OFFICE EXPENSE	1,798	1,000	367	1,000	-
10-4145-241	DEPARTMENT SUPPLIES	-	250	-	-	(250)
10-4145-242	POSTAGE	4,395	4,000	3,665	8,000	4,000
10-4145-245	MERCHANT CREDIT CARD FEES	285,132	320,000	154,100	-	(320,000)
10-4145-250	EQUIPMENT EXPENSE				-	-
10-4145-255	COMPUTER OPERATIONS	2,813	6,000	-	6,000	-
10-4145-260	UTILITIES	2,699	2,850	804	3,000	150
10-4145-265	COMMUNICATIONS/TELEPHONE	654	505	321	800	295
10-4145-310	PROFESSIONAL & TECHNICAL SERVI	8,375	8,000	2,829	8,000	-
10-4145-510	INSURANCE & BONDS	2,811	2,900	3,005	3,300	400
10-4145-550	UNIFORMS	-	500	-	750	250
10-4145-710	COMPUTER HARDWARE & SOFTWARE	1,464	1,750	1,390	2,500	750
10-4145-720	OFFICE FURNITURE & EQUIPMENT	-	500	-	1,000	500
10-4145-736	CITY UTILITIES	-	9,643	4,824	10,853	1,210
10-4145-737	INTERNAL SERVICES CHARGE	-	36,142	18,072	31,123	(5,019)
	TOTAL OPERATIONS	310,141	396,040	190,008	78,326	(317,714)
	TOTAL TREASURY	644,087	821,574	394,248	538,276	(283,298)

Building Inspections

The Building Inspections Division of the Community Development Department administers building codes and permits within the City.



Building Inspections Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	5.13	4.13	2.63
Personnel Expense	435,482	395,985	256,355
Non-Personnel Expense	311,111	98,840	103,713
Total	466,593	494,825	360,068

Building Inspections - FY 2025 Focus Goal

Focus Goal - Provide inspection and plan review services in a timely and thorough manner. Plan review and inspection services in half the State Statute with qualified and certified staff.
Strategies <ol style="list-style-type: none">1. Have adequate staffing to provide timely plan review and inspections.2. Ongoing training and professional development for staff.3. Streamline processes for efficiencies and clarity.4. Have handouts/info to assist clients in the application and inspection process.
Measures <ol style="list-style-type: none">1. Plan reviews for non-commercial permits within 14 business days.2. Plan reviews for commercial and multi-family within 21 business days.3. Inspection response within 2 days from request.
Goal #1 - Provide efficient and effective plan reviews for permit applications that is in compliance with State Statutes of 14 business days for residential and 21 days for multi-family and commercial.
Strategy - Refine plan review process between all parties and have complete packets by providing upfront information through open houses and contractor training to applicants to aid in submissions and ensure staff receives adequate training for review.
Goal #2 - Provide timely inspections for services with qualified staff by providing inspections in no more than 1 ½ business days after request for inspections at a 90% success rate or better.
Strategy - provide inspections within 36 hours of request by managing staff hours and having certified licensed inspectors available through training and mentorship.



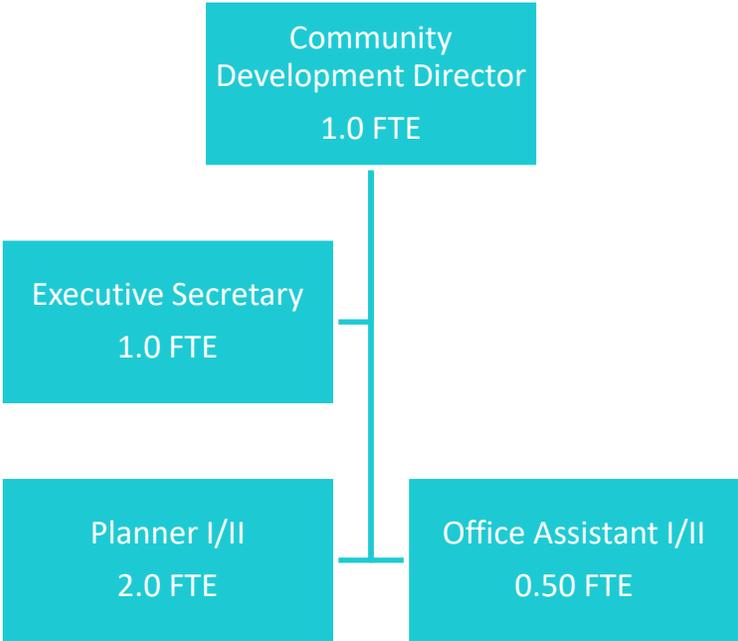
**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Building Inspections

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4160-110	OFFICE SALARIES	228,459	215,825	105,522	134,265	(81,560)
10-4160-120	PART-TIME EMPLOYEE SALARIES	46,892	48,367	24,474	29,875	(18,492)
10-4160-130	EMPLOYEE BENEFITS	159,354	129,993	63,317	90,415	(39,578)
10-4160-140	OVERTIME PAY	20	-	-	-	-
10-4160-160	EMPLOYEE RECOGNITION	757	1,800	456	1,800	-
	TOTAL PERSONNEL	435,482	395,985	193,768	256,355	(139,630)
OPERATIONS						
10-4160-200	BUSINESS LUNCHES	207	200	-	200	-
10-4160-220	ORDINANCES & PUBLICATIONS	-	800	-	800	-
10-4160-230	MILEAGE AND VEHICLE ALLOWANCE	-	300	-	300	-
10-4160-236	TRAINING & EDUCATION	2,759	5,895	1,212	5,490	(405)
10-4160-240	OFFICE EXPENSE	2,208	1,100	239	550	(550)
10-4160-245	MERCHANT CREDIT CARD FEES	-	660	1,232	1,800	1,140
10-4160-250	EQUIPMENT EXPENSE	733	650	185	650	-
10-4160-251	FUEL	2,392	3,500	966	1,750	(1,750)
10-4160-253	CENTRAL SHOP	1,196	3,172	1,382	3,380	208
10-4160-255	COMPUTER OPERATIONS	5,562	8,000	5,500	5,500	(2,500)
10-4160-260	UTILITIES	3,599	3,450	807	3,450	-
10-4160-265	COMMUNICATIONS/TELEPHONE	3,386	4,193	1,210	-	(4,193)
10-4160-270	REMIT BLDG PERMIT FEES TO STAT	3,655	6,500	656	3,500	(3,000)
10-4160-310	PROFESSIONAL & TECHNICAL SERVICES	-	2,000	-	30,000	28,000
10-4160-510	INSURANCE & BONDS	2,703	2,800	2,890	3,100	300
10-4160-550	UNIFORMS	797	550	85	550	-
10-4160-710	COMPUTER HARDWARE & SOFTWARE	1,915	3,050	1,895	-	(3,050)
10-4160-736	CITY UTILITIES	-	8,046	4,026	8,214	168
10-4160-737	INTERNAL SERVICES CHARGE	-	37,174	18,588	28,400	(8,774)
10-4160-738	VEHICLE & EQUIPMENT LEASE	-	6,800	3,402	6,079	(721)
	TOTAL OPERATIONS	31,111	98,840	44,274	103,713	4,873
	TOTAL BUILDING	466,593	494,825	238,041	360,068	(134,757)

Planning and Zoning

The Planning and Zoning Division is responsible for the City’s planning and business licensing functions, including development of the General Plan and implementation measures; and assisting the City Recorder in management of development records.



Planning and Zoning Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	4.63	4.50	4.50
Personnel Expense	493,715	498,055	525,903
Non-Personnel Expense	104,529	752,924	447,147
Total	598,244	1,250,979	973,050

Planning and Zoning - FY 2025 Goals

Goal 1 - 98% accuracy in project plan and building permit review
<p>Strategies</p> <ol style="list-style-type: none"> 1. Review submissions against application checklists for completeness. 2. Produce and use review checklists for common applications. 3. Cite relevant code sections in staff reports. 4. Track new comments issued after first review.
<p>Measures</p> <ol style="list-style-type: none"> 1. Substantive review errors discovered after first review. Target: Equal to or less than 2% of reviews. 2. Substantive review errors discovered after issuance of approval. Target: None.

Goal 2 - Update of "Shaping Springville for 2030 - the Springville City General Plan" (numerical goals are in parentheses)		
Strategy - Approve general plan update; implement strategies and recommendations of the plan and comprehensively review General Plan every five years for future update needs.		
Measures	FY 2024	FY 2025
Prepare Draft General Plan Update Document	Complete discovery and initial public engagement by 4/2023	Complete first draft of plan by 6/2025



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Planning & Zoning

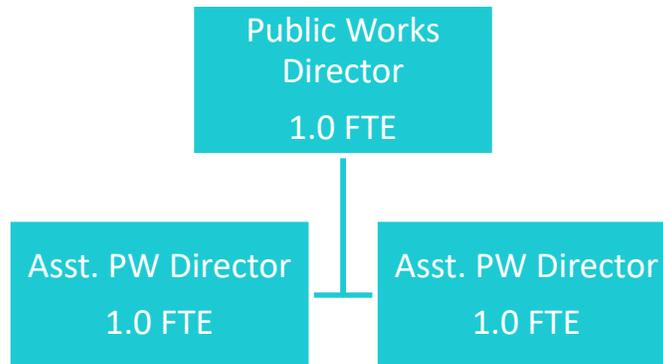
<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4165-110	OFFICE SALARIES	304,874	311,441	156,222	332,430	20,989
10-4165-120	PART-TIME EMPLOYEE SALARIES	21,687	19,800	10,875	21,253	1,453
10-4165-130	EMPLOYEE BENEFITS	165,916	165,314	81,648	172,220	6,906
10-4165-140	OVERTIME PAY	489	-	157	-	-
10-4165-160	EMPLOYEE RECOGNITION	749	1,500	514	-	(1,500)
	TOTAL PERSONNEL	493,715	498,055	249,415	525,903	27,848
OPERATIONS						
10-4165-200	BUSINESS LUNCHES	553	340	2,031	400	60
10-4165-220	ORDINANCES & PUBLICATIONS	104	65	-	65	-
10-4165-225	MEMBERSHIP, DUES, PUBLICATIONS	1,560	1,565	436	1,620	55
10-4165-230	MILEAGE AND VEHICLE ALLOWANCE	36	369	343	385	16
10-4165-236	TRAINING & EDUCATION	4,557	8,070	1,829	6,260	(1,810)
10-4165-240	OFFICE EXPENSE	6,401	3,500	4,620	3,000	(500)
10-4165-241	DEPARTMENT SUPPLIES	496	800	128	600	(200)
10-4165-245	MERCHANT CREDIT CARD FEES	-	139	2,165	4,000	3,861
10-4165-250	EQUIPMENT EXPENSE	-	300	-	300	-
10-4165-252	HISTORICAL PRESERVATION GRANT	9,680	-	-	20,000	20,000
10-4165-253	CENTRAL SHOP	-	-	-	-	-
10-4165-255	COMPUTER OPERATIONS	12,906	12,553	4,388	20,303	7,750
10-4165-260	UTILITIES	3,599	3,450	807	3,600	150
10-4165-265	COMMUNICATIONS/TELEPHONE	1,110	1,236	284	-	(1,236)
10-4165-310	PROFESSIONAL & TECHNICAL SERVI	57,654	335,000	32,462	290,000	(45,000)
10-4165-510	INSURANCE & BONDS	3,326	3,500	3,556	3,900	400
10-4165-511	CLAIMS SETTLEMENTS	-	-	-	-	-
10-4165-550	UNIFORMS	-	450	-	450	-
10-4165-710	COMPUTER HARDWARE & SOFTWARE	2,546	3,900	2,145	-	(3,900)
10-4165-736	CITY UTILITIES	-	8,778	4,380	8,961	183
10-4165-737	INTERNAL SERVICES CHARGE	-	368,909	184,452	83,303	-
	TOTAL OPERATIONS	104,529	752,924	244,027	447,147	(20,171)
	TOTAL PLANNING	598,244	1,250,979	493,442	973,050	7,677

Public Works

The **Public Works Department** is responsible for providing quality support and service to the residents of the City. Public Works Administration directs, oversees, and coordinates four major divisions:

- Streets, which operates and maintains the City’s 136 miles of roadway, and provides residential solid waste and recycle disposal.
- Water, which operates and maintains the City’s culinary & secondary water systems, the Plat “A” and the Highline Ditch flood irrigation systems.
- Wastewater/Storm Water, which provides wastewater collection & treatment, storm water collection and disposal, and green waste and composting operations.
- Engineering, which provides engineering review, design and inspection of City and private capital improvement projects throughout the City.

MISSION STATEMENT: *We will provide quality support and service to the residents of Springville, making sure their needs and concerns are handled in an efficient and effective manner. We will work with each division in Public Works to ensure reliable services are provided to the community in such a manner that citizens can focus on their families and friends without regard to the workings of Public Works.*



Public Works Summary

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Final
Positions (FTE)	4.00	4.00	3.00
Personnel Expense	723,346	744,512	678,521
Non-Personnel Expense	31,096	93,315	97,265
Total	754,442	837,827	775,786

Public Works Administration - Performance Goals, Strategies, and Measures

Springville General Plan, Chapter 7, Community Services and Facilities - "To Provide functionally effective community facilities and services to support a safe, healthy, and vibrant community life".				
Objective 4 - "Provide a process for planning and constructing capital improvements that meet the current and future needs of Springville City."				
Goal #1 - Increase Inter-Divisional Coordination.				
Strategy - Hold consistent weekly Division Head meetings in an effort to better coordinate projects initiated by Outside Sources and from within Public Works or other City Departments.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
Weekly Division Head Meetings	50	51	50	50
Goal #2 - Improve each Division Head's System Knowledge of their individual divisions.				
Strategy - Encourage each Division Head to increase their knowledge of their Division such that they can identify/discover areas of improvement which have not been noted in the past.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
Review Processes on a monthly basis to discover ineffective and/or unproductive practices:	12	11	12	12
Goal #3 - Increase "Business Savvy" knowledge of each Division Head.				
Strategy - Encourage/require investigative mentoring, instructional classes, and "general thinking" of <i>current</i> business practices versus initiating a better way to run the division.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
Track Revenues versus Expenses Quarterly:	4	4	4	4
Management Training (each Division):	3	3	2	4
Goal #5 - Initiate 'ride-along' meetings with PW personnel on a regular basis in an effort to get to know them better and solicit feedback information from the ground level.				
Strategy - Set up regular on-the-job meetings with lead workers, work crews, or individual workers to: 1) Get feedback on how their job is going, 2) Identify what needs they have, 3) receive suggestions on how their work place could be made better, and 4) just listen to what they have to say.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
Complete one quarterly meeting with each division of PW (Wastewater/Storm Water, Streets/Solid Waste, Water/Secondary Water, and Engineering). This would total 16 annual visits each budget year.	8	10	12	12



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

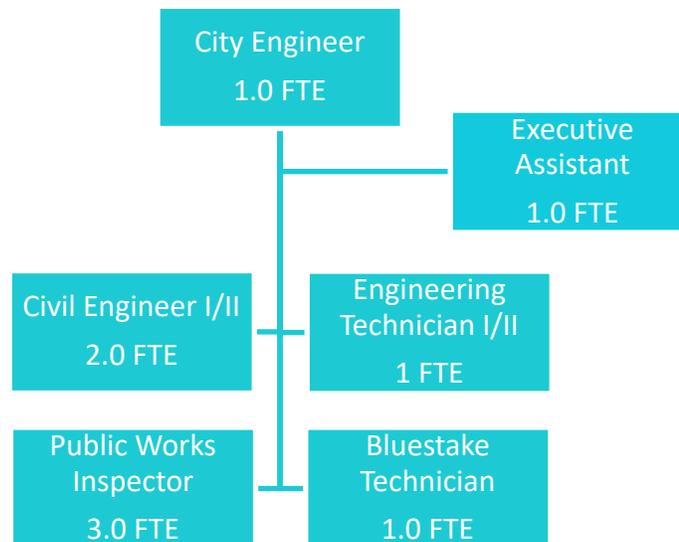
Public Works

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4180-110	OFFICE SALARIES	472,643	502,798	228,071	471,744	(31,054)
10-4180-120	PART TIME EMPLOYEE SALARIES	-	-	-	-	-
10-4180-130	EMPLOYEE BENEFITS	251,076	240,564	102,354	206,027	(34,537)
10-4180-140	OVERTIME PAY	(1,321)	250	-	-	(250)
10-4180-160	EMPLOYEE RECOGNITION	948	900	5	750	(150)
	TOTAL PERSONNEL	723,346	744,512	330,431	678,521	(65,991)
OPERATIONS						
10-4180-200	BUSINESS LUNCHES	334	900	-	900	-
10-4180-220	ORDINANCES & PUBLICATIONS	-	1,000	-	1,000	-
10-4180-230	MILEAGE AND VEHICLE ALLOWANCE	-	1,876	-	1,876	-
10-4180-236	TRAINING & EDUCATION	13,430	16,595	3,629	21,075	4,480
10-4180-240	OFFICE EXPENSE	2,635	700	1,120	700	-
10-4180-241	DEPARTMENT SUPPLIES	837	1,000	102	1,000	-
10-4180-245	MERCHANT CREDIT CARD FEES	-	-	1,661	-	-
10-4180-250	EQUIPMENT EXPENSE	-	500	-	500	-
10-4180-255	COMPUTER OPERATIONS	154	-	435	800	800
10-4180-260	UTILITIES	810	500	241	500	-
10-4180-265	COMMUNICATIONS/TELEPHONE	2,257	2,277	752	-	(2,277)
10-4180-310	PROFESSIONAL & TECHNICAL SERVI	2,824	26,000	1,410	19,412	(6,588)
10-4180-330	CUSTOMER SERVICE REQUESTS	2,535	3,000	-	3,000	-
10-4180-510	INSURANCE & BONDS	1,663	1,800	1,828	2,000	200
10-4180-550	UNIFORMS	354	765	-	660	(105)
10-4180-551	PERSONAL SAFETY EQUIPMENT	-	400	-	430	30
10-4180-710	COMPUTER HARDWARE & SOFTWARE	3,264	950	629	-	(950)
10-4180-736	CITY UTILITIES	-	7,803	3,900	7,966	163
10-4180-737	INTERNAL SERVICES CHARGE	-	27,249	13,626	35,446	8,197
	TOTAL OPERATIONS	31,096	93,315	29,332	97,265	3,950
	TOTAL PUBLIC WORKS	754,442	837,827	359,763	775,786	(62,041)

Engineering

The Engineering Division is responsible for providing engineering oversight, review and inspection of all new public infrastructure constructed within the City of Springville and assisting other Divisions in maintaining the existing infrastructure within their charge. Major activities include: design and construction management of in-house CIP projects, engineering design review of proposed developments, inspection of public infrastructure improvements, and utility locating.

MISSION STATEMENT: *We will provide fair and ethical engineering, inspection and technology services and ensure the highest quality design and construction of city infrastructure.*



Engineering Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	9.25	7.75	9.00
Personnel Expense	934,435	931,484	1,115,925
Non-Personnel Expense	289,444	353,213	400,416
Total	1,223,879	1,284,697	1,516,341

Engineering - Performance Goals, Strategies, and Measures

Goal #1 - Design and manage CIP, in-house projects, and projects for sponsoring departments to ensure they are completed on schedule and within budget.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (target)
% of CIP projects with total CO's less than 5% of bid awarded	100%	100%	96%	100%
Goal #2 - Provide development engineering review services and assistance to the applicants so that the City can have an efficient and effective development process.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (target)
% of Engineering plan reviews completed within 10 working days	97%	97%	97%	100%
Goal #3 - Provide inspection services for the community on all public improvements to ensure compliance with approved plans, City rules, regulations and specifications and ensure quality construction and a superior end product.				
Public Works Inspection				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (target)
# of infrastructure repairs within warranty period per 1000 LF of new ROW	0	0.87	0.4	1
SWPPP Inspection				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (target)
% of active sites visited for monthly inspection	100%	100%	100%	100%
Goal #4 - Provide timely and accurate sub-surface utility locates for all City-owned utilities to minimize infrastructure damage during construction and excavation activities.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (target)
% of miss marks (outside the 2-foot allowance)	0.03%	0.01%	0%	0%
% of requests fulfilled within 48 hours (working days) of request.	99.34%	100%	100%	100%



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Engineering

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4185-110	OFFICE SALARIES	612,222	567,052	296,494	748,592	181,540
10-4185-120	PART-TIME SALARIES	1,404	43,640	(26)	-	(43,640)
10-4185-130	EMPLOYEE BENEFITS	318,985	314,092	144,081	360,633	46,541
10-4185-140	OVERTIME PAY	114	4,000	527	4,000	-
10-4185-160	EMPLOYEE RECOGNITION	1,710	2,700	1,134	2,700	-
	TOTAL PERSONNEL	934,435	931,484	442,210	1,115,925	184,441
OPERATIONS						
10-4185-200	BUSINESS LUNCHES	556	200	83	200	-
10-4185-220	ORDINANCES AND PUBLICATIONS	-	1,000	-	1,000	-
10-4185-230	MILEAGE AND VEHICLE ALLOWANCE	-	1,000	-	1,500	500
10-4185-236	TRAINING & EDUCATION	3,464	13,675	1,403	10,300	(3,375)
10-4185-240	OFFICE EXPENSE	3,824	500	26	500	-
10-4185-241	DEPARTMENT SUPPLIES	5,909	16,060	1,461	14,380	(1,680)
10-4185-245	MERCHANT CREDIT CARD FEES	52	-	1,681	6,400	6,400
10-4185-250	EQUIPMENT EXPENSE	6,763	9,660	2,098	9,660	-
10-4185-251	FUEL	8,225	13,248	2,867	10,101	(3,147)
10-4185-253	CENTRAL SHOP	4,458	5,957	1,062	6,347	390
10-4185-255	COMPUTER OPERATIONS	1,319	1,600	790	-	(1,600)
10-4185-260	UTILITIES	810	500	241	500	-
10-4185-265	COMMUNICATIONS/TELEPHONE	9,689	9,908	4,173	-	(9,908)
10-4185-300	LICENSING AGREEMENTS	75,812	17,025	6,405	17,595	570
10-4185-310	PROFESSIONAL & TECHNICAL SERVI	153,572	135,500	8,801	206,923	71,423
10-4185-510	INSURANCE & BONDS	5,405	5,600	5,779	6,200	600
10-4185-550	UNIFORMS	2,372	3,395	2,070	3,395	-
10-4185-551	PERSONAL SAFETY EQUIPMENT	899	3,135	613	3,135	-
10-4185-710	COMPUTER HARDWARE & SOFTWARE	6,314	2,400	-	-	(2,400)
10-4185-736	CITY UTILITIES	-	15,117	7,560	13,940	(1,177)
10-4185-737	INTERNAL SERVICES CHARGE	-	60,642	30,318	54,556	(6,086)
10-4185-738	VEHICLE & EQUIPMENT LEASE	-	37,091	18,546	33,784	(3,307)
	TOTAL OPERATIONS	289,444	353,213	95,975	400,416	47,203
	TOTAL ENGINEERING	1,223,879	1,284,697	538,185	1,516,341	231,644

Police

The Springville Police Department has two primary objectives: The first is maintaining order for a safe community and the second is to protect life and property. These two broad objectives can be divided into more specific goals of crime prevention and deterrence, evidence collection, apprehension of offenders, property recovery, traffic regulations and emergency services. Our Police Department consists of a Patrol Division and an Investigations Division and is supplemented by Animal Control. We strive to anticipate trends and to be proactive to avoid unsafe situations. We must always stay a step ahead by planning for staffing needs, using technology wisely, and being fiscally responsible.

Our Mission: [Protect with Honor, in Pursuit of Justice](#)

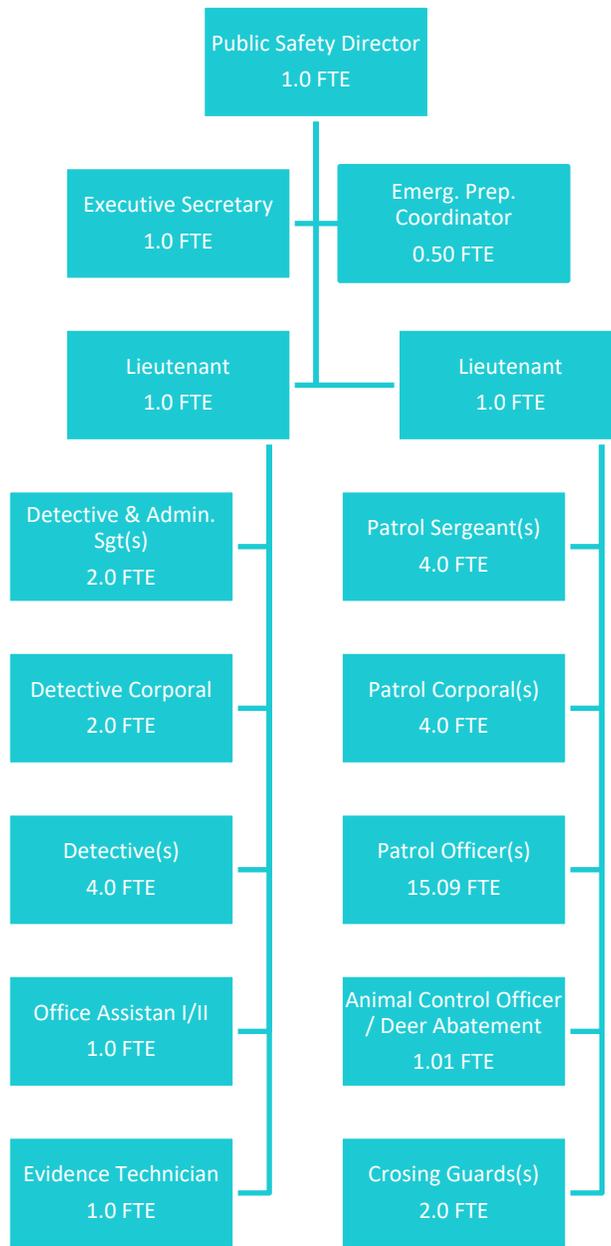
Our Values:

- We [Protect](#) our Community
- We [Protect](#) Civil Rights/police
- We [Protect](#) Each Other

- We [Honor](#) Public Trust
- We [Honor](#) the Sanctity of Life
- We [Honor](#) our Badge with Integrity

- We [Pursue](#) the Truth
- We [Pursue](#) Those who do Harm
- We [Pursue](#) as Warriors

- We Seek [Justice](#) for All
- We are Accountable to [Justice](#)
- We are Guardians in [Justice](#)



Police Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	40.77	40.60	40.61
Personnel Expense	4,661,319	5,108,316	5,317,982
Non-Personnel Expense	766,513	1,343,724	1,433,660
Total	5,427,832	6,452,040	6,751,642

Police Department - Performance Goals, Strategies and Measures

Goal #1 - Maintain order in our community.				
Strategy - Provide effective patrol, response and investigation of crime.				
Measures (Calendar years)	2021	2022	2023	2024
Domestic Violence Investigations	451	385	361	306
Drug Cases	248	304	298	152
Drug Arrests/Citations	282	305	331	149
Traffic Stops	2,461	5341	5,947	6,138
Arrests for Driving Under the Influence	113	153	278	176
Traffic Accidents	797	748	752	828
Total Calls for Service	22,855	26,523	27,924	25,474
Officer Initiated Calls	7,225	10,244	11,147	10,103
Goal #2 - Protect life and property in Springville				
Strategy - Respond to criminal acts, investigate and refer suspects for prosecution.				
Measures (Calendar years)	2021	2022	2023	2024
Property Crimes Per 1,000 Population	13.72	10.11	10.69	8.02
Violent Crimes Per 1,000 Population	3.69	4.08	5.58	3.02
Value of Property Stolen	1,142,138	659,027	667,628	541,194
Value of Property Recovered	397,224	294,671	159,106	145,708
Percentage of Property Recovered	34.7%	44.7%	23.8%	26.9%

We also collect data for reporting to a national database, for comparison to other local jurisdictions, and for internal analysis.

STANDARD LAW ENFORCEMENT MEASURES (calendar year data)				
	2021	2022	2023	2024
HOMICIDE	0	4	3	1
RAPE	9	5	7	16
ROBBERY	4	7	3	7
ASSAULT	105	138	188	196
BURGLARY	36	27	22	20
LARCENY/THEFT	379	325	333	249
MOTOR VEHICLE THEFT	38	27	28	24
ARSON	0	1	2	1



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Police

GL ACCT	LINE ITEM DESCRIPTION	FY2024	FY2025	FY2025	FY2026	FY2026
		ACTUAL	APPROVED BUDGET	MIDYEAR ACTUAL	TENTATIVE BUDGET	VS FY2025 INC/(DEC)
PERSONNEL						
10-4210-110	PAYROLL - POLICE	2,602,728	2,994,423	1,444,806	3,082,033	87,610
10-4210-120	PART-TIME EMPLOYEE SALARIES	101,261	110,306	56,597	109,906	(400)
10-4210-130	EMPLOYEE BENEFITS	1,612,625	1,803,573	892,218	1,834,388	30,815
10-4210-140	OVERTIME PAY	186,792	46,000	76,364	68,655	22,655
10-4210-141	OVERTIME PAY-LIQUOR TAX ACTIVI	6,498	10,000	1,841	5,000	(5,000)
10-4210-142	OVERTIME PAY - REIMBURSABLE	79,220	75,000	32,236	60,000	(15,000)
10-4210-143	OVERTIME PAY - HOLIDAYS	30,910	36,014	21,236	40,000	3,986
10-4210-144	OVERTIME PAY - TASKFORCE	19,866	25,000	23,987	110,000	85,000
10-4210-160	EMPLOYEE RECOGNITION	21,420	8,000	3,442	8,000	-
	TOTAL PERSONNEL	4,661,319	5,108,316	2,552,727	5,317,982	209,666
OPERATIONS						
10-4210-200	BUSINESS LUNCHES	1,061	1,500	1,109	1,000	(500)
10-4210-220	PERIODICALS & PUBLICATIONS	-	-	-	-	-
10-4210-236	TRAINING & EDUCATION	58,203	17,265	18,531	17,275	10
10-4210-237	EDUCATION REIMBURSEMENTS	2,053	-	-	9,210	9,210
10-4210-238	CERT	2,423	2,600	591	2,600	-
10-4210-240	OFFICE EXPENSE	10,088	8,500	4,729	8,400	(100)
10-4210-241	OPERATION SUPPLIES-OFFICE EQUIP	3,979	7,500	4,584	7,650	150
10-4210-242	OPERATION SUPPLIES-PATROL	-	-	-	-	-
10-4210-243	EMERGENCY PREPAREDNESS	5,196	250	189	2,500	2,250
10-4210-245	OPERATION SUPPLIES-FIREARMS	36,351	17,750	5,421	10,000	(7,750)
10-4210-246	EMERGENCY MANAGEMENT GRANT	-	11,000	(914)	10,000	(1,000)
10-4210-249	EQUIP. MAINT.-MISCELLANEOUS	-	1,000	1,570	1,000	-
10-4210-250	EQUIPMENT MAINT. - FUEL	87,887	86,000	36,888	75,000	(11,000)
10-4210-251	EQUIP. MAINT-VEHICLE REPAIR	35,017	30,000	39,898	45,000	15,000
10-4210-252	EQUIP. MAINT.-MAINT. AGREEMENT	149,042	157,613	127,217	157,755	142
10-4210-253	CENTRAL SHOP	32,048	42,395	26,384	45,170	2,775
10-4210-254	EQUIP. MAINT.-RADIO PAGERS	169	500	-	500	-
10-4210-255	COMPUTER OPERATIONS	8,457	1,000	359	1,000	-
10-4210-256	ANIMAL CONTROL - SUPPLIES	2,039	500	440	500	-
10-4210-257	ANIMAL CONTROL - SHELTER	75,499	84,452	36,444	94,836	10,384
10-4210-260	UTILITIES	21,593	20,000	6,431	20,000	-
10-4210-265	COMMUNICATIONS/TELEPHONE	36,875	39,148	15,284	-	(39,148)
10-4210-266	SUPPLIES-LIQUOR TAX ACTIVITY	-	250	-	-	(250)
10-4210-310	PROFESSIONAL & TECHNICAL SERVI	57,555	32,652	25,481	32,652	-
10-4210-312	EXPLORER PROGRAM	1,664	-	1,621	-	-
10-4210-313	NARCOTICS TASK FORCE	11,255	15,408	15,408	15,793	385
10-4210-314	INVESTIGATION	10,813	1,700	1,313	2,000	300
10-4210-316	SPILLMAN SYSTEM	-	-	124	-	-
10-4210-317	K-9 PROGRAM	4,826	3,000	2,802	9,560	6,560
10-4210-318	CHAPLAIN PROGRAM	-	250	-	-	(250)
10-4210-336	GRAFFITI CONTROL	36	100	-	250	150
10-4210-342	GENERAL GRANTS	16,671	37,500	15,282	10,500	(27,000)
10-4210-510	INSURANCE & BONDS	31,555	32,500	33,115	35,800	3,300
10-4210-512	YOUTH PROGRAMS	-	1,000	-	2,000	1,000
10-4210-550	UNIFORMS - CLOTHING	34,578	25,000	7,703	25,000	-
10-4210-551	UNIFORMS - EQUIPMENT	11,904	5,000	2,485	5,000	-
10-4210-552	UNIFORMS - CLEANING	1,456	1,500	279	1,500	-
10-4210-710	COMPUTER HARDWARE & SOFTWARE	16,221	16,150	16,301	-	(16,150)
10-4210-736	CITY UTILITIES	-	79,218	39,612	80,873	1,655
10-4210-737	INTERNAL SERVICES CHARGE	0	289976	144990	448,834	158,858
10-4210-738	VEHICLE & EQUIPMENT LEASE	0	273547	136776	254,501	(19,046)
	TOTAL OPERATIONS	766,513	1,343,724	768,446	1,433,660	89,936
	TOTAL POLICE	5,427,833	6,452,040	3,321,173	6,751,642	299,602

Police Dispatch

Springville Public Safety Dispatch provides excellent around-the-clock call taking and dispatching for Police, Fire and Utilities. Dispatchers are connected to public safety first responders by radio, cellular telephone and pager systems. Our Dispatch Center handles thousands of calls each week. Our dispatchers are trained as Emergency Medical Dispatchers (EMDs). As such they are able to give life-saving instructions over the telephone, and have been credited with helping family members save the lives of children and adults. The dispatchers also assist all City departments with after-hour call-outs to non-public safety personnel such as Water, Sewer, Street and Facilities personnel.

Mission Statement: *Our mission is to provide superior law enforcement through professional service, effective teamwork, fostering trust, confidence and respect for all persons.*

Core Values:

- Integrity** - a strong moral and compassionate character and adherence to ethical principles.
- Courage** - a personal resoluteness in the face of danger or difficulties.
- Confidence** - a relationship built of trust.
- Reliability** - to be dependable and accurate.
- Professional** - to have a competence and character expected of a member of a highly skilled and trained profession.
- Duty** - that which must be done for moral, legal, or ethical reasons.



Police Dispatch Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	10.71	10.71	10.67
Personnel Expense	941,657	970,441	1,050,700
Non-Personnel Expense	102,584	176,196	145,323
Total	1,044,241	1,146,637	1,196,023

Dispatch Division - Performance Goals, Strategies and Measures

Goal #1 - Facilitate a rapid response to public safety emergencies				
Strategy - To answer emergency 911 calls in a timely manner				
Measures (calendar years)	2021	2022	2023	2024
Number of 911 calls received	9,789	8,619	9,969	8,558
Percent of 911 calls answered in under 10 seconds	98.5%	98.3%	98.8%	98.43%
Number of non-911 calls received	44,295	41,941	44,221	40,014
Percent of non-911 calls answered in under 15 seconds	99.7%%	99.5%	99.7%	99.69%
Goal #2 - Provide a high-quality dispatch service.				
Strategy - Conduct Quality Assessments				
Measures (calendar years)	2021	2022	2023	2024
Percentage of medical response calls with accurate instructions to caller	96.8%	97.9%	98.4%	97.42%
Goal #3 - Provide service to all City Departments (includes Springville and Mapleton)				
Strategy - Dispatch calls to public safety and other departments				
Measures (calendar years)	2021	2022	2023	2024
Total calls for service (CAD calls)	32,965	33,452	34,792	32,582
Total police incident reports	12,269	11,770	12,308	13,119
Total fire and ambulance reports	2,861	3,036	2,829	2,840
Total dispatches to other departments, such as Water, Sewer, Streets, Parks and Rec, and Irrigation	185	195	199	204



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Dispatch

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4211-110	PAYROLL -DISPATCH	514,582	562,705	259,993	580,161	17,456
10-4211-120	PART TIME EMPLOYEES SALARIES	81,824	90,975	27,339	90,961	(14)
10-4211-130	EMPLOYEE BENEFITS	277,205	275,011	134,326	304,949	29,938
10-4211-140	OVERTIME PAY	49,049	20,000	36,407	49,579	29,579
10-4211-143	OVERTIME-HOLIDAYS	17,349	20,000	12,328	23,300	3,300
10-4211-160	EMPLOYEE RECOGNITION	1,649	1,750	1,465	1,750	-
	TOTAL PERSONNEL	941,657	970,441	471,858	1,050,700	80,259
OPERATIONS						
10-4211-200	BUSINESS LUNCHES	-	150	-	150	-
10-4211-236	TRAINING & EDUCATION	6,923	6,500	3,999	5,500	(1,000)
10-4211-237	EDUCATION REIMBURSEMENTS	-	-	-	-	-
10-4211-241	OPERATION SUPPLIES	1,940	2,500	421	2,000	(500)
10-4211-242	GRANT EXPENDITURES	1,326	2,500	-	2,500	-
10-4211-252	EQUIP. MAINT.-MAINT. AGREEMENT	83,474	62,653	29,833	40,842	(21,811)
10-4211-254	EQUIP. MAINT.-RADIO PAGERS	-	500	19	500	-
10-4211-310	PROFESSIONAL & TECHNICAL SERVI	120	-	79	500	500
10-4211-510	INSURANCE AND BONDS	7,426	7,700	7,940	8,600	900
10-4211-550	UNIFORMS - CLOTHING	660	1,000	-	1,000	-
10-4211-710	COMPUTER HARDWARE & SOFTWARE	715	2,550	2,550	-	(2,550)
10-4211-736	CITY UTILITIES	-	20,899	10,452	20,153	(746)
10-4211-737	INTERNAL SERVICES CHARGE	0	69244	34620	63,578	(5,666)
	TOTAL OPERATIONS	102,584	176,196	89,913	145,323	(30,873)
	TOTAL DISPATCH	1,044,241	1,146,637	561,771	1,196,023	49,386

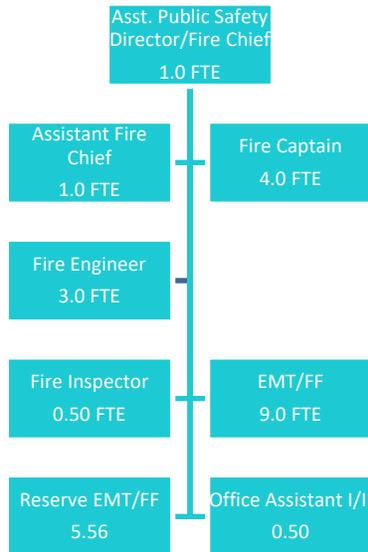
Fire and EMS

Springville Fire Department is an all-hazards Fire Department. We provide a fire response for structure, vehicle, brush, wild land, and nuisance fires. We provide an Emergency Medical response for the community at the “Advanced Life” and at the Paramedic level; in addition, we offer patient transportation to local hospitals. We provide vehicle extrication for trapped victims in vehicles and machinery accidents. Furthermore, we respond to hazardous materials & electrical emergencies, lastly, we provide Ice Rescue in the winter time.

Our Mission is to: Save Lives, Fight Fire and Protect Property.

Vision Statement: We strive to be a well-trained, well disciplined, and response ready fire department.

Our Core Values are: Excellence, Integrity, Professionalism, and Respect.



Fire & EMS Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	26.13	24.49	24.56
Personnel Expense	2,125,361	2,375,759	2,529,728
Non-Personnel Expense	729,402	1,038,331	1,319,147
	2,854,763	3,414,090	3,848,875

Fire & EMS - Performance Goals, Strategies and Measures

Goal #1 - Maintain an all-hazards response ready department.				
Strategy - Provide the staffing, training and equipment to respond to emergencies.				
Measures (Calendar years)	2021	2022	2023	2024
Percent of members who maintain their EMS State Certifications (Goal is 90%)	99%	99%	96%	100%
Percent of members who maintain their Fire State Certifications (Goal is 90%)	90%	90%	100%	100%
Maintain volunteer members at an acceptable level (100% = 40)	80%	24%	5%	2%
Maintain part time staff at a level to cover all positions (100% = 27)	70%	85%	95%	77%
Maintain equipment to an ISO 5 rating	Yes	Yes	Yes	Yes
Goal #2 - Provide a quality fire service.				
Strategy - Provide proper resources, and fight fires effectively.				
Measures (Calendar years)	2021	2022	2023	2024
Muster 15 Firefighters on major fires (Goal is 90%)	10%	20%	0%	0%
Initiate fire attack w/in 2 min of arrival (Goal is 90%)	100%	100%	100%	100%
Confine structure fire to building of origin (Goal is 95%)	100%	100%	100%	100%
Goal #3 - Provide a quality emergency medical response and service.				
Strategy - Provide a timely response time & a quarterly review of EMS responses				
Measures (Calendar years)	2021	2022	2023	2024
Percent of EMS cases that meet or exceed State standards of care (Goal is 90%)	95%	95%	98%	97%
Avg. Response time on duty FFs on scene (Goal is 8 min.)	8.0 Min.	8.0 Min.	7.0 Min.	7.0 Min.
Goal #4 - Reduce loss of life and property.				
Strategy - Provide an active fire prevention program providing fire inspections, plan reviews, and youth fire education.				
Measures (Calendar years)	2021	2022	2023	2024
Percent of plan reviews completed within 21 days (Goal is 90%)	100%	100%	100%	100%
Percent of annual business inspections and re-inspections completed annually (600) (Goal is 90%)	100%	90%	100%	100%
Number of youth prevention groups taught (Goal is 50)	COVID	28	61	36



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Fire & EMS

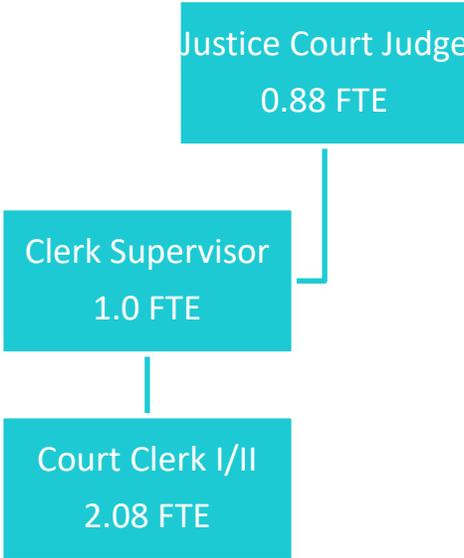
<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4220-110	PAYROLL - FULL TIME	1,083,040	1,286,318	474,733	1,346,124	59,806
10-4220-120	PAYROLL- PART TIME	273,007	233,742	212,646	311,057	77,315
10-4220-121	PAYROLL - VOLUNTEER	22,441	54,625	-	-	(54,625)
10-4220-130	EMPLOYEE BENEFITS	589,427	643,660	285,009	782,787	139,127
10-4220-140	OVERTIME PAY	120,715	143,933	55,779	78,944	(64,989)
10-4220-143	OVERTIME PAY - HOLIDAYS	32,346	8,736	1,685	3,182	(5,554)
10-4220-144	ACTING PAY				3,134	3,134
10-4220-160	EMPLOYEE RECOGNITION	4,385	4,745	215	4,500	(245)
	TOTAL PERSONNEL	2,125,361	2,375,759	1,030,067	2,529,728	153,969
OPERATIONS						
10-4220-150	BAD DEBT EXPENSE	247,467	10,000	-	274,000	264,000
10-4220-200	BUSINESS LUNCHES	1,886	3,250	1,157	3,050	(200)
10-4220-220	MAGAZINES & PUBLICATIONS	820	330	-	350	20
10-4220-236	TRAINING & EDUCATION	7,725	34,204	867	23,380	(10,824)
10-4220-237	TRAINING MATERIALS	617	1,450	-	4,300	2,850
10-4220-240	OFFICE EXPENSE	5,631	9,380	1,397	7,110	(2,270)
10-4220-241	OPERATION SUPPLIES	29,730	16,470	6,816	22,993	6,523
10-4220-242	GRANT EXPENDITURES	11,378	10,000	8,663	16,500	6,500
10-4220-244	AMBULANCE SUPPLIES	72,650	95,636	24,363	92,584	(3,052)
10-4220-245	BILLING FEES	76,823	81,469	43,914	85,500	4,031
10-4220-250	EQUIPMENT EXPENSE	18,179	15,160	916	17,960	2,800
10-4220-251	FUEL	18,596	16,584	8,898	18,000	1,416
10-4220-253	CENTRAL SHOP	34,600	39,378	12,803	41,956	2,578
10-4220-254	EQUIP. MAINT.-RADIO PAGERS	5,237	3,080	-	8,490	5,410
10-4220-255	COMPUTER OPERATIONS	23,780	18,300	7,583	27,900	9,600
10-4220-256	EQUIPMENT MAINT - VEHICLE REPAIR	13,462	20,000	6,162	26,000	6,000
10-4220-260	UTILITIES	14,483	16,000	2,911	17,000	1,000
10-4220-265	COMMUNICATIONS/TELEPHONE	10,414	7,249	5,061	-	(7,249)
10-4220-310	PROFESSIONAL SERVICES	25,018	24,635	2,836	38,735	14,100
10-4220-510	INSURANCE & BONDS	38,238	39,400	40,348	42,100	2,700
10-4220-512	YOUTH PROGRAMS	1,380	2,500	13	2,500	-
10-4220-550	UNIFORMS	66,972	88,176	726	34,078	(54,098)
10-4220-552	UNIFORMS - TURNOUTS	4,012	3,700	5,025	-	(3,700)
10-4220-710	COMPUTER EQUIPMENT AND SOFTWARE	305	-	-	-	-
10-4220-720	OFFICE FURNITURE					
10-4220-736	CITY UTILITIES	-	68,304	34,152	69,328	1,024
10-4220-737	INTERNAL SERVICES CHARGE	0	139229	69612	179,115	39,886
10-4220-738	VEHICLE & EQUIPMENT LEASE	0	274447	137226	266,218	(8,229)
	TOTAL OPERATIONS	729,402	1,038,331	421,448	1,319,147	280,816
	TOTAL FIRE	2,854,763	3,414,090	1,451,514	3,848,875	434,785

Municipal Court

The Justice Court is established by the municipality and has the authority to deal with class B and C misdemeanors, violations of ordinances, small claims, and infractions committed within its territorial jurisdiction.

Four-person juries hear jury trials in the Justice Court. City attorneys prosecute cases involving municipal ordinance violations and state law in municipal courts. Litigants and defendants often act without an attorney (pro se) in Justice Courts but may hire counsel or apply for a public defender.

Mission Statement: *The Mission of the Springville City Justice Court is to improve the quality of life in our community.*



Municipal Court Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	3.96	3.96	3.96
Personnel Expense	339,106	346,427	369,209
Non-Personnel Expense	38,084	110,965	138,368
Total	377,191	457,392	507,577

Municipal Court - Performance Goals, Strategies and Measures

Goal #1 - Maintain a safe environment for the community and employees while at the court.				
Strategy - Ensure safety by complying with the standards of justice courts designated by state code 78A-7-103 and other common-sense safety measures. Use of security services and metal detectors in the courtroom and lobby.				
Measure	2023	2024	2025	2026 (Target)
Require a Bailiff in the courtroom and lobby when court is in session in person.	100%	100%	100%	100%
Goal #2 - Compliance/Clearance Rates - Review number of cases filed and compare with cases terminated; this will disclose how the court is keeping up with the caseload.				
Strategy - Compare reports monthly to determine if court is keeping up with collections, dismissals, probation compliance and closing of cases.				
Measure	2023	2024	2025	2026 (Target)
Review tracking reports weekly to maintain compliance.	100%	100%	100%	100%
Goal #3 - Case flow Management - Ensure accountability by fair, equitable, and timely treatment of those involved in the criminal justice system.				
Strategy - Schedule appointments as quickly as possible. Preparing and monitoring cases, manage court processes, requests for information, motions, and code compliance.				
Measure	2023	2024	2025	2026 (Target)
Number of cases disposed	1,624	2,839	2646	2,750
Goal #4 - Require all employees comply with state-designated court education requirements and encourage employees to go above requirements.				
Strategy - Maintain knowledge of justice court requirements and changes and provide additional training to implement new requirements. Have employees learn new subjects and teach it to the other clerks. Routine use of online training provided by the Utah Administrative Office of the Courts (OTP).				
Measures	2023	2024	2025	2026 (Target)
Attend mandatory annual conference and spend minimum of 1 hour per week using the Online Training Program and web classes.	100%	100%	100%	100%



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

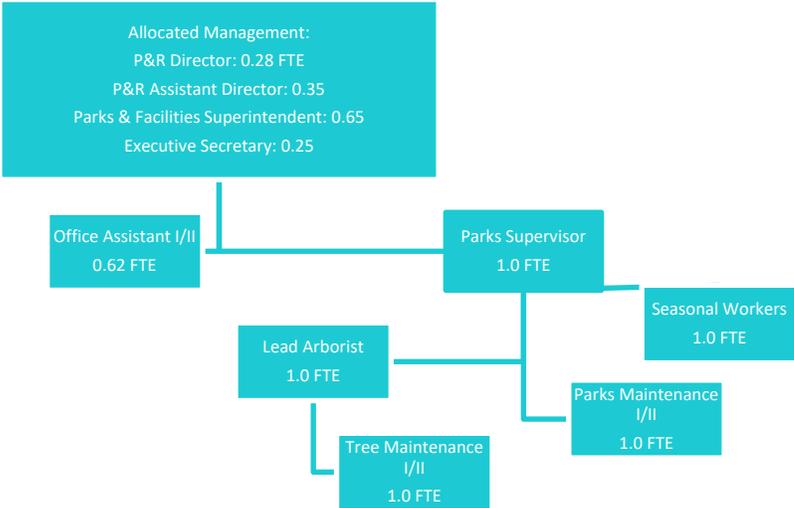
Municipal Court

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4250-110	JUSTICE & CLERK SALARY	181,596	196,318	98,516	209,581	13,263
10-4250-120	PART-TIME EMPLOYEE SALARIES	59,006	46,466	29,148	51,149	4,683
10-4250-130	EMPLOYEE BENEFITS	97,433	98,543	51,112	106,879	8,336
10-4250-140	OVERTIME PAY	343	750	172	250	(500)
10-4250-160	EMPLOYEE RECOGNITION	728	4,350	283	1,350	(3,000)
	TOTAL PERSONNEL	339,106	346,427	179,231	369,209	22,782
OPERATIONS						
10-4250-200	BUSINESS LUNCHES	345	500	115	250	(250)
10-4250-220	PUBLICATIONS AND LAW BOOKS	-	500	60	100	(400)
10-4250-230	MILEAGE AND TRAVEL ALLOWANCE	-	3,000	414	1,000	(2,000)
10-4250-236	TRAINING & EDUCATION	2,135	3,000	619	2,250	(750)
10-4250-240	OFFICE EXPENSE	9,630	12,500	3,969	10,000	(2,500)
10-4250-250	EQUIPMENT EXPENSE	500	10,000	7,995	500	(9,500)
10-4250-255	COMPUTER OPERATIONS	228	2,500	65	750	(1,750)
10-4250-260	UTILITIES	7,198	4,750	1,932	4,750	-
10-4250-265	COMMUNICATION/TELEPHONE	542	553	374	-	(553)
10-4250-270	DEFENSE/WITNESS FEES	-	-	-	-	-
10-4250-271	WITNESS/JURY FEES	1,809	4,000	461	2,000	(2,000)
10-4250-310	PROFESSIONAL SERVICES	10,638	20,000	5,061	10,300	(9,700)
10-4250-510	INSURANCE & BONDS	2,395	2,500	2,561	2,800	300
10-4250-550	UNIFORMS	221	750	-	500	(250)
10-4250-710	COMPUTER HARDWARE & SOFTWARE	2,445	1,750	1,245	-	(1,750)
10-4250-736	CITY UTILITIES	-	7,728	3,864	7,889	161
10-4250-737	INTERNAL SERVICES CHARGE	-	36,934	18,468	95,279	58,345
	TOTAL OPERATIONS	38,084	110,965	47,203	138,368	27,403
	TOTAL COURT	377,191	457,392	226,434	507,577	50,185

City Parks

The City Parks Division of the Parks and Recreation Department is responsible for the maintenance, care, and operation of over 180 acres of parks, public areas, green spaces, trails, and park facilities throughout Springville. They also keep all parks, public areas, green spaces, trails, and park facilities in top condition during all seasons of the year. They also facilitate snow removal services around City facilities, parking areas, trails, and public spaces. The Urban Forestry division is maintained and executed by a full-time certified City Arborist, and staff, as its goal is to maintain City trees according to ISA standards and keeping our Tree City USA status year over year.

MISSION STATEMENT: *Working together to provide safe places of beauty, distinction, and happiness for the enjoyment of all.*



City Parks Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	7.48	7.53	7.15
Personnel Expense	527,183	630,861	621,922
Non-Personnel Expense	1,021,918	1,034,244	975,432
Total	1,549,101	1,665,105	1,597,354

City Parks - FY 2025 Focus Goal

Focus Goal - City parks, properties and trails have character and purpose that benefit the City for physical, intellectual, social, and emotional wellbeing and health.

Strategies

1. City Parks will be well groomed and maintained at superior performance and safety standards at all times of the year via executing the irrigation, fertilization, weed control, mowing, trimming, planting and safety inspection programs in an effective and measurable way per the department service level standards.
2. This can be accomplished by instilling employee pride, by administrating employee schedules, executing weekly equipment inspections, managing the Brightview contract and increasing employee morale. Fully implement the new Rainbird IQ central control system to better manage irrigation schedules.

Measures

Percentage of Grounds Rated B+ or Higher. Target: 90%

Parks Department - Performance Goals, Strategies, and Measures

Goal #1: City owned parks/properties/trails have character and purpose that benefit the City for physical, intellectual, social, and emotional health.

Strategy #1: Review all existing parks for possible improvements. Prepare projects to be submitted for the PAR board to review and fund for 2025 projects.

Strategy #2: Execution of department performance measures that quantitatively inform the department about how successful their services are in meeting their intended outcomes, as well as the processes that produce them, to make intelligent and calculated decisions about work that is performed. [Outcomes=the benefits or changes for recipients of department services during or after the strategy is implemented]

Strategy #3: Parks, green spaces, cemeteries, and City grounds will be well groomed and maintained at superior performance and safety standards at all times of the year via executing the irrigation, fertilization, weed control, mowing, trimming, and safety inspection programs in an effective and measurable way per the department standards. This can be accomplished by properly administering the Brightview landscape contract and holding both contractor and internal employees accountable for their work through regular inspections, feedback and training.

Strategy #4: Maximize revenues received through pavilion reservations by providing a quality experience with facility conditions using the new user-friendly reservation system.

Measures	FY 2023	FY 2024	FY 2025	FY 2026 Target
Monthly Park/City Ground Inspections. Two times per week	42	42	56	56
Annual Fertilizations application. Brightview applies a season-long fertilizer	1	1	1	1
Ongoing selective Herbicide Applications	AR	AR	AR	AR
Parks Maintained at or above Buildings & Grounds Standards	90%	90%	90%	90%
Goal #2 - Urban forest maintained at or above International Society of Arboriculture (ISA) standards.				
Strategies -				
<ul style="list-style-type: none"> 1- Maintain all trees according to ISA standards and per the City code/ordinances. 2- Plant new street trees as development requires, maximize street tree revenues 3- Implement and maintain a city tree inventory 4- Prioritize maintenance plan according to tree assessments 5- Replace a minimum of 2% (Required by Tree City USA) of trees every year 6- Maintain Tree City USA status, FY 2020 will be 40 years. 				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 Target
Percent of Trees Replaced	2%	2%	2%	2%
Number of new trees planted	300	300	170	50
Years as a Tree City USA	43	44	45	46



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

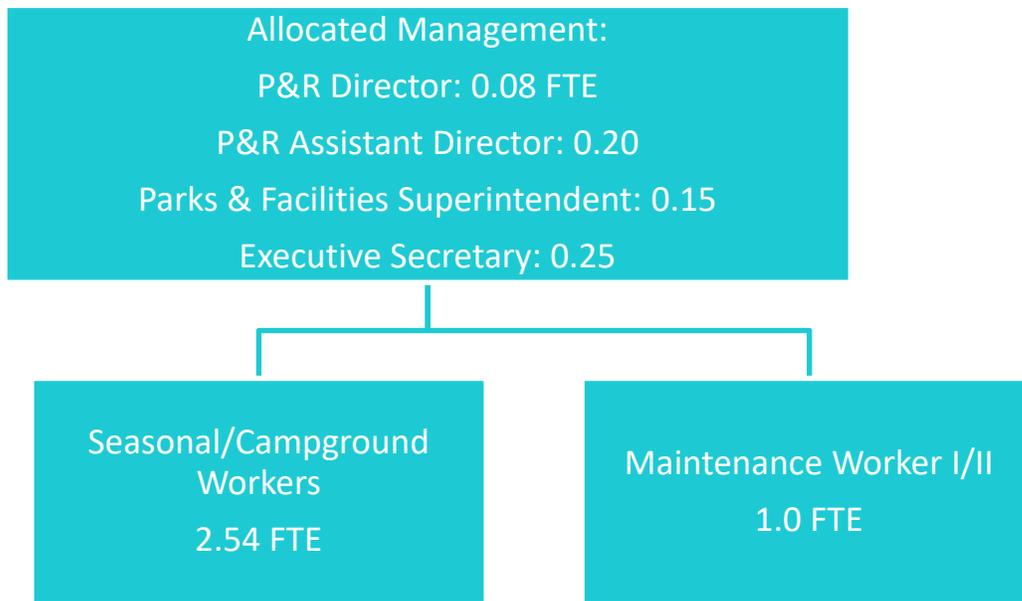
Parks

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4510-110	PAYROLL - PARKS DEPARTMENT	286,796	380,072	167,715	372,397	(7,675)
10-4510-120	PART-TIME EMPLOYEE SALARIES	42,306	36,932	37,822	54,121	17,189
10-4510-130	EMPLOYEE BENEFITS	184,953	206,857	112,674	186,904	(19,953)
10-4510-140	OVERTIME PAY	10,646	5,000	7,219	6,500	1,500
10-4510-160	EMPLOYEE RECOGNITION	2,482	2,000	1,558	2,000	-
	TOTAL PERSONNEL	527,183	630,861	326,989	621,922	(8,939)
OPERATIONS						
10-4510-200	BUSINESS LUNCHES	1,015	1,552	132	1,552	-
10-4510-236	TRAINING & EDUCATION	6,272	11,700	2,851	11,700	-
10-4510-241	DEPARTMENTAL SUPPLIES	13,376	10,240	4,362	11,782	1,542
10-4510-243	SHADE TREE EXPENDITURES	70,589	50,000	40,100	10,000	(40,000)
10-4510-244	TREE REPLACEMENT	(3,779)	6,250	(1,750)	2,500	(3,750)
10-4510-250	EQUIPMENT EXPENDITURES	43,840	13,950	11,689	15,400	1,450
10-4510-251	FUEL	12,494	14,000	5,443	13,000	(1,000)
10-4510-252	VEHICLE EXPENSE	431	500	74	250	(250)
10-4510-253	CENTRAL SHOP	12,746	28,392	7,271	30,251	1,859
10-4510-255	COMPUTER OPERATIONS	770	3,800	-	3,250	(550)
10-4510-260	BUILDING & GROUNDS	67,509	26,500	21,103	26,257	(243)
10-4510-261	PLAYGROUND MAINTENANCE	27,313	20,000	462	2,702	(17,298)
10-4510-265	COMMUNICATION/TELEPHONE	161	1,184	682	-	(1,184)
10-4510-310	PROFESSIONAL & TECH. SERVICES	738,257	696,863	430,248	706,863	10,000
10-4510-510	INSURANCE & BONDS	15,893	16,200	16,918	17,700	1,500
10-4510-511	CLAIMS SETTLEMENTS	-	-	-	-	-
10-4510-550	UNIFORMS	6,867	5,000	3,851	4,750	(250)
10-4510-654	TRAIL MAINTENANCE - ACTIVE TRANSPORTA	-	15,000	-	-	(15,000)
10-4510-710	COMPUTER HARDWARE AND SOFTWARE	2,238	2,550	3,624	-	(2,550)
10-4510-736	CITY UTILITIES	-	11,045	5,520	12,038	993
10-4510-737	INTERNAL SERVICES CHARGE	-	52,447	26,226	59,194	6,747
10-4510-738	VEHICLE & EQUIPMENT LEASE	-	39,071	19,536	40,243	1,172
10-4510-781	HOLIDAY DECORATIONS	5,927	8,000	2,842	6,000	(2,000)
	TOTAL OPERATIONS	1,021,918	1,034,244	601,186	975,432	(58,812)
	TOTAL PARKS	1,549,101	1,665,105	928,175	1,597,354	(67,751)

Canyon Parks

The Canyon Parks Division of the Buildings and Grounds Department is responsible for the maintenance, care, and operation of over 400 acres of parks and campgrounds in Hobble Creek Canyon and Bartholomew Park. Additionally, they facilitate campground, pavilion, and picnic use during the camping and spring/summer seasons.

MISSION STATEMENT: *Working together to provide safe places of beauty, distinction, and happiness for the enjoyment of all.*



Canyon Parks Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	3.72	3.64	4.22
Personnel Expense	193,991	182,202	274,910
Non-Personnel Expense	80,337	146,121	153,616
Total	274,328	328,323	428,526

Canyon Parks - FY 2025 Focus Goal

Focus Goal - Canyon parks have character and purpose that benefit the City for physical, intellectual, social, and emotional wellbeing and health.

Strategies

1. Canyon Parks will be well groomed and maintained at superior performance and safety standards at all times of the year via executing the irrigation, fertilization, weed control, mowing, trimming, planting and safety inspection programs in an effective and measurable way per the department service level standards.
2. This can be accomplished by instilling employee pride, by administrating employee schedules, executing weekly equipment inspections, managing the Brightview contract and increasing employee morale.

Measures

Percentage of Grounds Rated B+ or Higher. Target: 90%

Canyon Parks - Performance Goals, Strategies, and Measures

Goal #1: City owned parks/properties/trails have character and purpose that benefit the City for physical, intellectual, social, and emotional health.

Strategy #1: Review all canyon park properties for possible improvements. Prepare projects to be submitted for the PAR board to review and fund for 2024 projects.

Strategy #2: Execution of department performance measures that quantitatively inform the department about how successful their services are in meeting their intended outcomes, as well as the processes that produce them, to make intelligent and calculated decisions about work that is performed. [Outcomes=the benefits or changes for recipients of department services during or after the strategy is implemented]

Strategy #3: Parks and green spaces will be well groomed and maintained at superior performance and safety standards at all times of the year via executing the irrigation, fertilization, weed control, mowing, trimming, and safety inspection programs in an effective and measurable way per the department standards. This can be accomplished by properly administering the Brightview landscape contract and holding both contractor and internal employees accountable for their work through regular inspections, feedback and training.

Strategy #4: Maximize revenues received through pavilion and campground reservations by providing a quality experience with facility conditions using the new user-friendly reservation system.

Measures	2023 Season	2024 Season	2025 Season YTD	2026 Season (Target)
Parks Rental Season Revenues	\$222,812	\$183,048	\$220,000	\$250,000
Canyon Pavilion Reservations	781	610	607	650
Canyon Campsite Reservations	1687	1442	1677	1700
Monthly Park/Canyon Inspections. Two times per week.	4	4	6	6
Annual Selective Herbicide and Fertilizer Applications (Pending on the Canyon Park)	3	3	3	3
Parks Maintained at or above Buildings & Grounds Standards	90%	90%	90%	90%



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

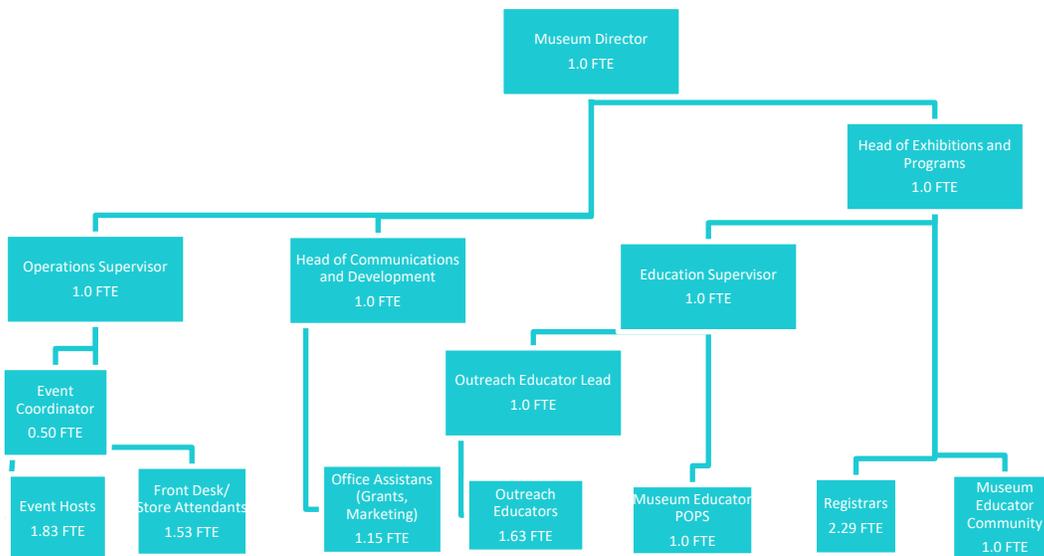
Canyon Parks

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4520-110	PAYROLL -FULL TIME (CANYON)	60,466	48,689	24,984	109,390	60,701
10-4520-120	PAYROLL - PART TIME (CANYON)	85,556	94,003	45,645	96,620	2,617
10-4520-130	EMPLOYEE BENEFITS	43,862	35,310	17,996	64,700	29,390
10-4520-140	OVERTIME	3,071	3,000	2,037	3,000	-
10-4520-160	EMPLOYEE RECOGNITION	1,035	1,200	934	1,200	-
	TOTAL PERSONNEL	193,991	182,202	91,596	274,910	92,708
OPERATIONS						
10-4520-200	BUSINESS LUNCHES	549	1,008	122	1,008	-
10-4520-220	ORDINANCES AND PUBLICATIONS	-	-	(60)	100	100
10-4520-230	MILEAGE AND TRAVEL ALLOWANCE	-	-	-	-	-
10-4520-236	TRAINING & EDUCATION	1,161	1,450	-	1,675	225
10-4520-241	DEPARTMENTAL SUPPLIES	1,144	6,500	29	7,500	1,000
10-4520-245	MERCHANT CREDIT CARD FEES	5,239	5,000	3,085	6,000	1,000
10-4520-250	EQUIPMENT EXPENDITURES	6,330	5,550	2,883	6,700	1,150
10-4520-251	FUEL	3,964	5,000	1,530	5,000	-
10-4520-253	CENTRAL SHOP	7,970	9,168	3,732	9,768	600
10-4520-255	COMPUTER OPERATIONS	5,637	7,000	2,334	6,000	(1,000)
10-4520-260	BUILDINGS & GROUNDS	27,309	32,940	17,105	44,868	11,928
10-4520-265	COMMUNICATION/TELEPHONE	2,203	2,497	1,054	-	(2,497)
10-4520-310	PROFESSIONAL & TECHNICAL SERV.	11,017	20,500	5,358	20,000	(500)
10-4520-510	INSURANCE & BONDS	6,135	6,300	6,728	6,900	600
10-4520-550	UNIFORMS	1,029	3,000	1,078	3,000	-
10-4520-710	COMPUTER EQUIPMENT AND SOFTWA	650	800	629	-	(800)
10-4520-736	CITY UTILITIES	-	5,339	2,670	5,137	(202)
10-4520-737	INTERNAL SERVICES CHARGE	-	21,072	10,536	16,572	(4,500)
10-4520-738	VEHICLE & EQUIPMENT LEASE	-	12,997	6,498	13,388	-
	TOTAL OPERATIONS	80,337	146,121	65,312	153,616	7,103
	TOTAL CANYON PARKS	274,328	328,323	156,907	428,526	99,812

Art Museum

The Springville Museum of Art serves the public by facilitating meaningful encounters with fine art in a safe, customer service-based facility. Its value to the community is in its educational and leisure-centered programs and exhibitions. SMA provides quality arts exhibitions, programs, and experiences for our 3 key audiences: Springville City residents, families, and individuals; Utah artists and the Utah arts community; and K-12 students and teachers Statewide through our POPS educational programs. These goals align with the injunction cited in its dedicatory prayer that the museum be a “sanctuary of beauty” and a “temple of contemplation” proffering experiences that encourage deep reflective thinking, connection, and meaning-making. We focusing on providing programs and services that are mission-centered and audience-driven.

MISSION STATEMENT: *The Springville Museum of Art fosters beauty and contemplation through life-affirming art and experience for Utah’s Art City and its diverse communities.*



Art Museum Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	16.43	16.29	16.93
Personnel Expense	1,006,113	1,075,253	1,194,910
Non-Personnel Expense	553,562	922,776	1,028,200
Total	1,539,676	1,998,029	2,223,110

Performance Goals, Strategies, and Measures

Goal #1 - To improve reach and visibility of the Museum and "Art City"				
Strategies:				
<ul style="list-style-type: none"> • Raise the Museum's profile, visibility and reputation through outreach and marketing • Experiment with new marketing techniques and approaches • Provide well-trained staff and volunteers to serve the public • Provide a safe and well-maintained historic facility • Provide accessible experiences to our visitors • Provide quality curated and juried exhibitions • Provide quality and relevant school outreach • Focus on our mission and key audiences • Maintain Museum and Industry best practices 				
Measures	FY 2023	FY 2024	FY 2025*	FY 2026 Target
Total Attendance:	74,852	82,000	95,103	104,000
Attendance Growth Rate:	+14%	+9.5%	+16%	+10%
Total number of students and teachers reached:	26,500	31,000	39,707	40,000
Visitor Satisfaction Survey Results: ("Exceeding Expectations")	80%	80.75%	81.5%	80%
Goal #2 - Increase Community Relevance				
Strategies:				
<ul style="list-style-type: none"> • Seek ways to engage and serve our diverse communities • Provide quality and welcoming community programs and events • Collaborate with community groups and organizations for programs and events • Actively participate in Springville community events, traditions, and activities (i.e., ads in the Springville playbook; Museum booths at events at the Jr. High; collaborations with Springville Historical Society). • Embrace "sanctuary" and promote wellness, peace, and mental health at the Museum 				
Measures	FY 2023	FY 2024	FY 2025*	FY 2026 Target
Events and Programs Meeting/Exceeding Attendance Target:	90%	90%	93%	93%
Citizen Survey - % of Households Visiting Annually	n/a	60.3%	n/a	75%

Goal #3 - Generate and Increase Opportunities for Revenue

Strategies:

- Increase grant, individual, foundation, and corporate giving through developing more focused and diversified fundraising strategic plan
- Continue establishing relationships with new donors and reestablish ties with older donors
- Increase Store revenue by continuing market research and educated buying, as well as more social media coverage
- Maintain and increase rental revenue through marketing, customer service, and planning

Measures	FY 2023	FY 2024	FY 2025*	FY 2026 Target
Total Revenue	\$951,206	\$966,919	\$1,095,600	\$1,122,030
Donation Revenue: (individual, corp, foundation)	\$145,217	\$237,844	\$273,000 ***	\$303,700
Grant Revenue:	\$549,106 **	\$459,161	\$458,700	\$472,800
Store Revenue:	\$ 47,736	\$61,778	\$70,000	\$64,000
Rental Revenue:	\$ 169,579	\$181,578	\$231,700	\$204,680
Program Revenue:	\$ 39,568	\$26,557	\$40,000	\$44,850
Public Art Revenue:	N/A	N/A	\$32,018	\$32,000

*FY 2025 Projections as of June 5, 2025

**FY 2023 grants revenue includes one-time money for CIP projects and one-time POPS projects.

***Includes \$75,000 in revenue for CIP project.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Art Museum

GL ACCT	LINE ITEM DESCRIPTION	FY2024	FY2025	FY2025	FY2026	FY2026
		ACTUAL	APPROVED BUDGET	MIDYEAR ACTUAL	TENTATIVE BUDGET	VS FY2025 INC/(DEC)
PERSONNEL						
10-4530-110	PAYROLL - DIRECTORS & CUSTODIA	362,220	368,968	188,245	414,756	45,788
10-4530-120	PART-TIME EMPLOYEES	175,751	201,424	96,592	241,062	39,638
10-4530-130	EMPLOYEE BENEFITS	204,096	213,510	94,176	235,943	22,433
10-4530-140	OVERTIME PAY	2,835	-	431	-	-
10-4530-160	EMPLOYEE RECOGNITION	3,349	3,250	817	2,580	(670)
	TOTAL PERSONNEL	748,251	787,152	380,261	894,341	107,189
OPERATIONS						
10-4530-170	MUSEUM INVENTORY	28,704	32,000	18,318	33,500	1,500
10-4530-171	AWARDS	17,865	17,900	10,650	18,300	400
10-4530-172	HONORARIUM	3,800	6,700	5,000	6,000	(700)
10-4530-173	SCHOLARSHIPS	17,650	18,000	-	21,500	3,500
10-4530-174	EXHIBITION GALLERY PAINTING	7,200	9,500	2,119	9,000	(500)
10-4530-200	BUSINESS LUNCHES	1,244	1,220	51	780	(440)
10-4530-220	PUBLICATIONS	32,852	14,900	5,013	20,900	6,000
10-4530-221	HOSTING	1,434	1,750	160	1,000	(750)
10-4530-230	MILEAGE AND TRAVEL ALLOWANCE	4,451	3,800	-	4,000	200
10-4530-236	TRAINING & EDUCATION	5,781	8,640	4,436	10,100	1,460
10-4530-240	OFFICE SUPPLIES	9,450	10,900	4,220	10,600	(300)
10-4530-242	POSTAGE AND SHIPPING	4,432	4,650	2,179	4,300	(350)
10-4530-243	PRINTING	954	3,000	2,503	7,750	4,750
10-4530-245	BANK SERVICE CHARGES	5,317	1,500	2,977	8,000	6,500
10-4530-250	VEHICLE/EQUIPMENT EXPENSE	55	-	-	-	-
10-4530-251	FUEL	-	-	20	-	-
10-4530-255	COMPUTER OPERATIONS	13,594	22,000	16,036	19,021	(2,979)
10-4530-260	UTILITIES	19,242	22,000	6,265	22,000	-
10-4530-265	COMMUNICATION/TELEPHONE	7,541	4,732	4,035	-	(4,732)
10-4530-310	PROFESSIONAL/TECHNICAL SERVICE	25,713	11,000	418	40,000	29,000
10-4530-312	MARKETING	43,445	53,020	16,552	38,820	(14,200)
10-4530-510	INSURANCE & BONDS	24,282	22,300	22,690	23,400	1,100
10-4530-512	COMMUNITY PROGRAMS	28,087	36,675	6,398	43,350	6,675
10-4530-513	EXHIBITIONS	60,388	64,050	24,606	57,800	(6,250)
10-4530-514	PAR PROGRAMS	29,088	-	300	-	-
10-4530-550	UNIFORMS	2,251	2,700	442	1,900	(800)
10-4530-710	COMPUTER HARDWARE AND SOFTWARE	5,960	3,650	1,868	-	(3,650)
10-4530-731	COLLECTIONS MAINTENANCE	4,957	2,000	-	2,000	-
10-4530-736	CITY UTILITIES	-	93,226	46,614	97,122	3,896
10-4530-737	INTERNAL SERVICES CHARGE	-	207,348	103,674	284,045	76,697
10-4530-760	BUILDING & IMPROVEMENTS	6,111	5,000	-	4,500	(500)
	TOTAL OPERATIONS	411,847	684,161	307,543	789,688	105,527
	TOTAL ART MUSEUM	1,160,099	1,471,313	687,804	1,684,029	212,716



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

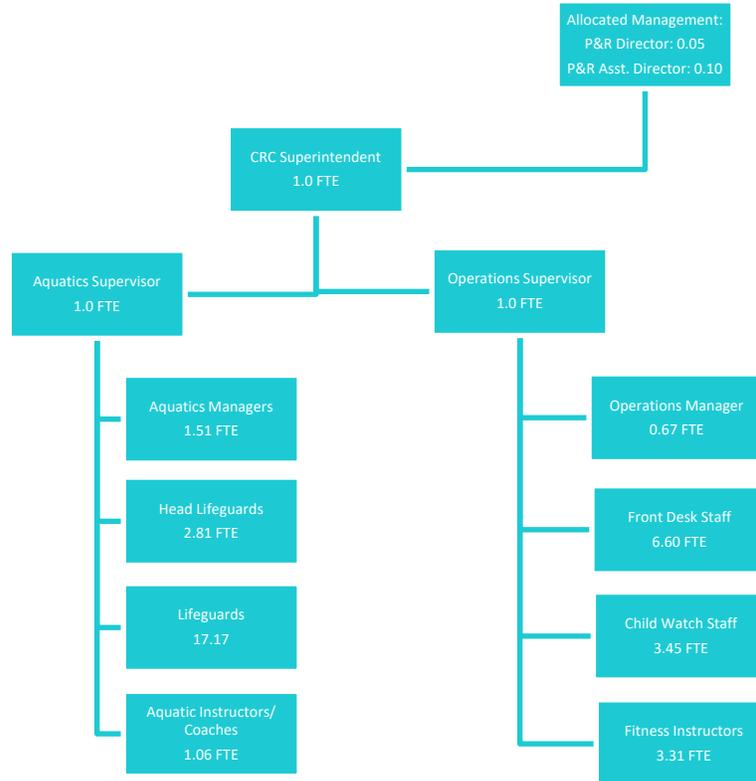
Art Museum POPS

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4531-110	OFFICE SALARIES	81,674	94,635	49,348	106,658	12,023
10-4531-120	PART-TIME EMPLOYEE SALARIES	118,742	130,007	53,977	135,758	5,751
10-4531-130	EMPLOYEE BENEFITS	56,469	63,459	23,171	58,153	(5,306)
10-4531-140	OVERTIME PAY	977	-	248	-	-
10-4531-160	EMPLOYEE RECOGNITION	-	-	-	-	-
	TOTAL PERSONNEL	257,862	288,101	126,745	300,569	12,468
OPERATIONS						
10-4531-172	HONORARIUM	23,510	30,100	9,350	25,300	(4,800)
10-4531-200	BUSINESS LUNCHES	-	-	-	-	-
10-4531-220	PUBLICATIONS	8,307	5,500	-	5,500	-
10-4531-221	HOSTING	3,354	4,500	332	3,400	(1,100)
10-4531-230	MILEAGE AND VEHICLE ALLOWANCE	9,669	15,300	3,972	15,300	-
10-4531-236	TRAINING & EDUCATION	2,000	5,300	-	7,300	2,000
10-4531-240	OFFICE EXPENSE	12,387	1,500	234	2,100	600
10-4531-242	POSTAGE	1,100	1,200	852	1,050	(150)
10-4531-243	PRINTING	3,666	4,000	3,122	5,600	1,600
10-4531-250	VEHICLE/EQUIPMENT EXPENSE	749	-	-	-	-
10-4531-251	FUEL	1,375	2,000	586	2,000	-
10-4531-253	CENTRAL SHOP	635	774	420	824	50
10-4531-255	COMPUTER OPERATIONS	14,541	8,700	9,510	8,500	(200)
10-4531-310	PROFESSIONAL & TECHNICAL SERVI	33,146	9,685	413	5,685	(4,000)
10-4531-510	INSURANCE & BONDS	-	-	-	-	-
10-4531-550	UNIFORMS	-	-	-	-	-
10-4531-710	COMPUTER HARDWARE & SOFTWARE	-	-	-	-	-
10-4531-711	GALLERY PAINTING	7,276	7,500	-	7,500	-
10-4531-731	POPS PROGRAM	-	1,500	-	1,500	-
10-4531-736	CITY UTILITIES	-	42,353	21,174	40,491	(1,862)
10-4531-737	INTERNAL SERVICES CHARGE	-	96,032	48,018	104,045	8,013
10-4531-738	VEHICLE & EQUIPMENT LEASE	-	2,671	1,338	2,416	(255)
	TOTAL OPERATIONS	121,715	238,615	99,320	238,512	(103)
	TOTAL ART MUSEUM	379,577	526,716	226,065	539,081	12,365

Clyde Recreation Center

The Clyde Recreation Center Division of Parks & Recreation provides a state-of-the-art recreation and wellness experience for Springville residents with wide-ranging amenities for children, adults, seniors, and families. The CRC's benefits are made possible through its' first-class facilities, which are comprised of a competition and activity pool, workout floor, basketball courts, cycle studio and more. Additionally, the CRC promotes an active community through opportunities for interaction with others, and a broad range of activities and classes that include group fitness, swimming lessons, youth aquatic teams and children's sports and dance.

MISSION STATEMENT - *To foster community and individual health through gathering events, programs, and classes that connect people and improve the quality of life. #YouBelongHere*



Clyde Recreation Center Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	41.78	42.84	40.88
Personnel Expense	1,672,584	1,691,162	1,647,651
Non-Personnel Expense	469,302	1,439,357	1,393,282
Total	2,141,886	3,130,519	3,040,933

Clyde Recreation Center - Goals, Strategies, and Measures

Goal #1 - Continually grow CRC memberships and attendance			
Strategy #1 - Track residents pass holders			
Strategy #2 - Provide various options for passes			
Strategy #3 - Improve customer experience			
Measures	2024	2025	Target 2026
Resident Pass holder rate of at least 20% of population	22%	22%	23%
Membership Retention NEW	55%	53%	55%
Customer satisfaction survey (in-person/online)	75%	75%	75%
Monthly customer service training with staff	8	10	12
Goal #2 - Constantly monitor needs for fitness and aquatic classes			
Strategy #1 - Adjust fitness classes to follow trends			
Strategy #2 - Provide variety of times/seasons for aquatic classes			
Measures	2024	2025	Target
2026			
Maintain number of off-season swim lesson sessions	9	11	11
Maintain Summer Swim Lesson Sessions	7	7	7
Host strategic events to engage citizens in new classes			
	6	6	6

Goal #3 - Consistently promote CRC through social media and marketing			
Strategy #1 - Use social media games to engage followers			
Strategy #2 - Provide feedback forms			
Measures	2024	2025	Target
2026			
Cross promote other city dept. venues/events on CRC Digital Media	1X per week	1X per week	1X per week
Increase social media engagement by quickly responding	60%	70%	70%
Increase program promotion to non-members (campaigns)	4	4	4



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

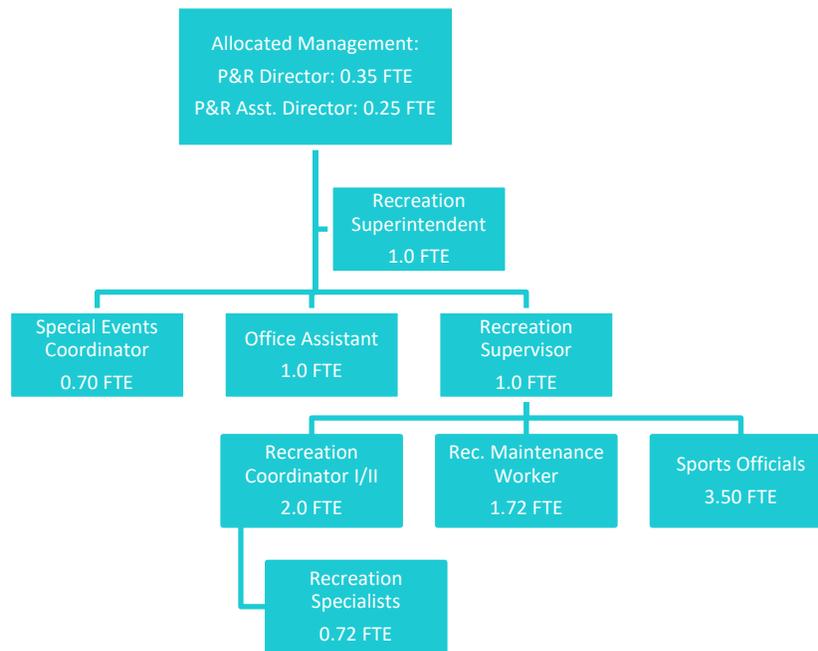
Clyde Recreation Center

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4550-110	FULL TIME SALARIES	222,305	241,636	95,933	221,097	(20,539)
10-4550-120	PART TIME EMPLOYEES SALARIES	1,176,705	1,184,642	597,397	1,184,632	(10)
10-4550-130	EMPLOYEE BENEFITS	239,420	234,484	117,265	219,922	(14,562)
10-4550-140	OVERTIME PAY	25,767	20,500	12,819	18,000	(2,500)
10-4550-160	EMPLOYEE RECOGNITION	8,387	9,900	6,839	4,000	(5,900)
	TOTAL PERSONNEL	1,672,584	1,691,162	830,254	1,647,651	(43,511)
OPERATIONS						
10-4550-200	BUSINESS LUNCHESES	1,694	2,000	801	350	(1,650)
10-4550-230	MILEAGE AND VEHICLE ALLOWANCE	-	500	-	-	(500)
10-4550-236	TRAINING & EDUCATION	6,060	12,440	1,028	6,438	(6,002)
10-4550-237	RED CROSS CERT TRAINING	6,046	9,630	2,908	4,930	(4,700)
10-4550-240	OFFICE EXPENSE	8,785	13,500	4,093	7,850	(5,650)
10-4550-241	DEPARTMENT SUPPLIES	15,295	25,500	6,685	16,590	(8,910)
10-4550-245	MERCHANT CREDIT CARD FEES	63,577	62,000	28,596	60,000	(2,000)
10-4550-250	AQUATIC EQUIPMENT EXPENSE	42,032	22,700	6,069	11,000	(11,700)
10-4550-251	FUEL	746	700	88	400	(300)
10-4550-252	FITNESS EQUIPMENT EXPENSE	-	39,000	18,268	13,000	(26,000)
10-4550-253	CENTRAL SHOP	-	-	-	-	-
10-4550-255	COMPUTER OPERATIONS	14,802	15,980	7,492	13,575	(2,405)
10-4550-260	BUILDINGS & GROUNDS	209,143	207,450	94,425	200,671	(6,779)
10-4550-265	COMMUNICATION/TELEPHONE	3,568	2,519	1,892	-	(2,519)
10-4550-310	PROFESSIONAL & TECHNICAL SERVI	736	8,500	361	4,000	(4,500)
10-4550-510	INSURANCE & BONDS	38,636	39,700	41,042	43,800	4,100
10-4550-550	UNIFORMS	10,855	15,100	9,594	7,700	(7,400)
10-4550-605	AQUATIC PROGRAMS	-	40,550	6,788	25,000	(15,550)
10-4550-610	FACILITY PROGRAMS	30,679	19,240	6,127	7,616	(11,624)
10-4550-650	PURCHASE OF RETAIL SALES ITEMS	13,710	16,000	8,686	14,000	(2,000)
10-4550-710	COMPUTER HARDWARE AND SOFTWA	2,939	3,500	3,412	-	(3,500)
10-4550-736	CITY UTILITIES	-	254,033	127,014	257,844	3,811
10-4550-737	INTERNAL SERVICES CHARGE	-	575,660	287,832	637,135	61,475
10-4550-738	VEHICLE & EQUIPMENT LEASE	-	53,155	26,580	61,383	8,228
	TOTAL OPERATIONS	469,302	1,439,357	689,780	1,393,282	(46,075)
	TOTAL SWIMMING POOL	2,141,886	3,130,519	1,520,034	3,040,933	(89,586)

Recreation

The Recreation Division of Parks & Recreation is responsible for providing a variety of recreational services for the community. The division coordinates and oversees youth and adult sports, programs, clinics, activities, the Holiday Festival and many other special events throughout the year. Recreation maintains and manages Springville’s Fieldhouse, Bird Park and Memorial Park. The division also provides field preparation for recreational sports leagues and Springville High School. Recreation also oversees the Art City Days committee, and helps facilitate the Parks, Arts, & Recreation Board (PAR). The Senior Center is also managed through Recreation.

Mission Statement: *To create lasting memories, provide diverse opportunities, build unity, and provide safe and fun experiences for all ages, abilities and interests.*



Recreation Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	11.43	12.14	12.74
Personnel Expense	803,350	835,590	929,382
Non-Personnel Expense	515,757	646,157	649,466
Total	1,319,106	1,481,747	1,578,848

Recreation Department - Goals, Strategies, and Measures

Goal #1 - Improve Customer Satisfaction				
Strategy #1 - Improved Program Promotion				
Strategy #2 - Extend registration deadlines to reduce waitlists				
Measures	2022	2023	2024	Target 2025
Recreation Newsletter circulation growth of 5%	4,954	5,114	5,184	5,287
Decrease waitlist numbers by 10%	433	382	357	322
Reminders 48 hours before registration deadline		15	20	25
Participant satisfaction rate of 80%	81%	84%	86%	83%+
Goal #2 - Provide Diverse program opportunities				
Strategy #1 - Provide non-sport enrichment programs				
Strategy #2 - Provide sports activities outside of leagues				
Measures	2022	2023	2024	Target 2025
Increase number of non-sport programs offered	1	7	12	14
Increase number of adult programs offered	3	3	4	5
Increase number of clinics/camps offered	1	3	3	5
Goal #3 - Grow participation numbers in city programs				
Strategy #1 - Target different age groups to track				
Strategy #2 - Provide room in leagues for growth				
Measures	2022	2023	2024	Target 2025
Total youth sports participation	6,301	6,862	6,915	7,000
Total youth non-sport participation	29	282	277	300
Total adult participation	623	673	919	930
Increase number of adult league teams	88	83	103	108



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

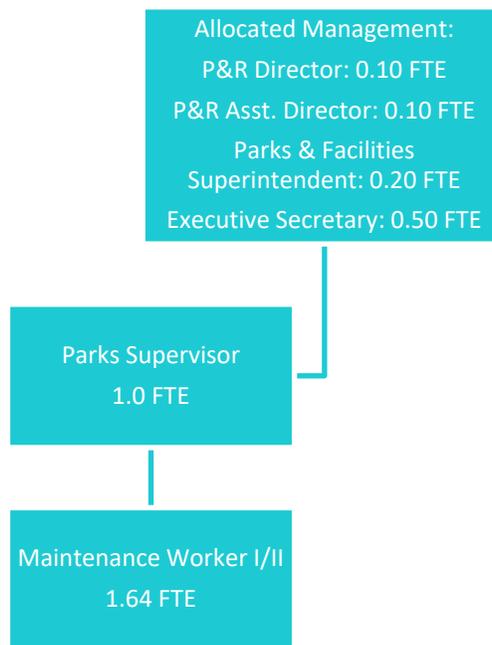
Recreation

GL ACCT	LINE ITEM DESCRIPTION	FY2024	FY2025	FY2025	FY2026	FY2026
		ACTUAL	APPROVED BUDGET	MIDYEAR ACTUAL	TENTATIVE BUDGET	VS FY2025 INC/(DEC)
PERSONNEL						
10-4560-110	PAYROLL - RECREATION	393,716	403,461	203,444	458,264	54,803
10-4560-120	PART-TIME EMPLOYEE SALARIES	165,766	189,763	68,563	215,694	25,931
10-4560-130	EMPLOYEE BENEFITS	238,355	236,666	116,929	248,724	12,058
10-4560-140	OVERTIME PAY	2,494	2,700	964	2,700	-
10-4560-160	EMPLOYEE RECOGNITION	3,018	3,000	1,987	4,000	1,000
	TOTAL PERSONNEL	803,350	835,590	391,888	929,382	93,792
OPERATIONS						
10-4560-200	BUSINESS LUNCHESES	1,816	1,900	1,305	1,250	(650)
10-4560-230	MILEAGE AND TRAVEL ALLOWANCE	-	200	-	-	(200)
10-4560-236	TRAINING & EDUCATION	5,413	7,650	2,098	9,000	1,350
10-4560-240	OFFICE EXPENSE	4,347	3,920	911	3,900	(20)
10-4560-241	RECREATION SUPPLIES	14,980	14,700	5,302	15,000	300
10-4560-242	GRANT EXPENDITURES	18,944	17,000	-	17,000	-
10-4560-245	MERCHANT CREDIT CARD FEES	15,505	17,000	8,548	17,000	-
10-4560-250	EQUIPMENT, SUPPLIES & MAINTENA	65,953	55,189	18,792	59,403	4,214
10-4560-251	FUEL	2,041	2,600	564	2,600	-
10-4560-253	CENTRAL SHOP	3,876	5,377	1,658	5,729	352
10-4560-255	COMPUTER OPERATIONS	-	-	-	-	-
10-4560-260	BUILDING & GROUNDS	20,878	22,750	4,909	24,000	1,250
10-4560-265	COMMUNICATION/TELEPHONE	3,935	2,522	1,759	-	(2,522)
10-4560-270	OTHER SERVICES	-	-	-	-	-
10-4560-271	YOUTH SPORTS	121,219	127,853	60,798	130,781	2,928
10-4560-272	ADULT SPORTS	1,381	1,875	581	2,500	625
10-4560-310	PROFESSIONAL & TECHNICAL SERV.	9,402	8,600	9,790	13,350	4,750
10-4560-510	INSURANCE & BONDS	10,983	11,300	11,678	12,500	1,200
10-4560-540	SMALL RECREATION PROGRAMS	11,113	12,000	3,065	12,100	100
10-4560-541	COMMUNITY EVENTS	39,480	43,500	32,143	46,500	3,000
10-4560-550	UNIFORMS	1,910	3,300	2,765	3,300	-
10-4560-560	HOLIDAY VILLAGE	16,719	15,000	14,798	15,000	-
10-4560-610	SUNDRY EXPENDITURES	-	-	-	-	-
10-4560-700	GENERAL EXPENSE	100,992	32,000	1,072	33,000	1,000
10-4560-704	BALLOON FEST	20,978	18,500	-	18,500	-
10-4560-705	BOOTHES	2,424	1,000	-	1,000	-
10-4560-710	COMPUTER HARDWARE AND SOFTWA	2,864	3,350	1,895	-	(3,350)
10-4560-711	GRAND PARADE	2,411	2,300	-	2,300	-
10-4560-713	QUILT SHOW	639	350	-	500	150
10-4560-714	ACD CONCERT	-	18,600	-	18,600	-
10-4560-715	RODEO	-	22,700	-	24,000	1,300
10-4560-716	5K COLOR RUN	-	13,500	-	13,500	-
10-4560-717	FUN-A-RAMA	-	7,300	-	7,500	200
10-4560-719	FLOAT OPERATION	54	200	-	300	100
10-4560-720	FIREWORKS	15,000	15,000	-	15,000	-
10-4560-721	TALENT SHOW	-	-	-	-	-
10-4560-723	FLOAT DECORATION	500	15,000	-	-	(15,000)
10-4560-736	CITY UTILITIES	-	17,794	8,898	17,826	32
10-4560-737	INTERNAL SERVICES CHARGE	-	81,741	40,872	82,041	300
10-4560-738	VEHICLE & EQUIPMENT LEASE	-	22,586	11,292	24,486	1,900
	TOTAL OPERATIONS	515,757	646,157	245,495	649,466	3,309
	TOTAL RECREATION	1,319,106	1,481,747	637,383	1,578,848	97,101

Cemetery

The Cemeteries Division of the Buildings and Grounds Department is responsible for the maintenance, care, and operation of our two cemeteries, the Historic Springville Cemetery and the Evergreen Cemetery. The Cemeteries Division is responsible for opening and closing graves, keeping the cemetery grounds in excellent condition, and providing customer service to cemetery patrons.

MISSION STATEMENT: *Working together to provide safe places of beauty, distinction, and happiness for the enjoyment of all.*



Cemetery Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	3.23	4.00	3.54
Personnel Expense	300,950	335,673	347,004
Non-Personnel Expense	47,114	107,022	109,709
Total	348,064	442,695	456,713

Cemetery - FY 2025 Focus Goal

Focus Goal - Cemeteries and grounds located at City owned buildings have character and purpose that benefit the City for physical, intellectual, social, and emotional wellbeing and health.

Strategies

1. Maintain or increase revenues received through sexton fees and plot sales via an efficient cemetery operation.
2. Cemeteries and grounds located at City owned buildings will be well groomed and maintained at superior performance and safety standards at all times of the year via executing the irrigation, fertilization, weed control, mowing, trimming, planting and safety inspection programs in an effective and measurable way per the department service level standards.
3. This can be accomplished by instilling employee pride, by administrating employee schedules, executing weekly equipment inspections, managing the Brightview contract and increasing employee morale.

Measures

Percentage of Grounds Rated B+ or Higher. Target: 90%

Cemetery - Performance Goals, Strategies, and Measures

Goal #1: City owned cemeteries have character and purpose that benefit the City for physical, intellectual, social, and emotional health.

Strategy #1: Execution of department performance measures that quantitatively inform the department about how successful their services are in meeting their intended outcomes, as well as the processes that produce them, to make intelligent and calculated decisions about work that is performed. [Outcomes=the benefits or changes for recipients of department services during or after the strategy is implemented]

Strategy #2: Parks, green spaces, cemeteries, and City grounds will be well groomed and maintained at superior performance and safety standards at all times of the year via executing the irrigation, fertilization, weed control, mowing, trimming, and safety inspection programs in an effective and measurable way per the department standards. This can be accomplished by properly administering the Brightview landscape contract and holding both contractor and internal employees accountable for their work through regular inspections, feedback and training.

Strategy #3: Maintain or increase revenues received through sexton fees and plot sales via an efficient cemetery operation. Implement a new user-friendly cemetery burial plot computer system.

Measures	2022	2023	2024 YTD	Target 2025
Cemetery Revenues	\$375,165	\$360,061	\$321,813	\$325,000
Burials	238	205	195	190
Plots Sold	170	124	97	120
Cemeteries Inventory	Total Plots	Total Plots Sold	Total Plots Unsold	Occupied Plots
***As of April, 2024	25,298	22,968	1,934	24,902

Goal #2 - Cemetery grounds will be well groomed and maintained at superior performance and safety standards at all times of the year.

Strategies:

- Executing the irrigation, fertilization, weed control, mowing, trimming, and safety inspection programs in an effective and measurable manner per the department standards. This can be accomplished by instilling employee pride and by administrating employee schedules, weekly equipment inspections, and increasing employee morale. The following standards are the goals: Lawn areas are healthy green in color. Lawn areas have no dry spots. Lawn areas are mowed at a uniform height and appearance. Lawn areas are trimmed back to the asphalt edge. Lawn around tree base is cut back leaving bare soil or bark around all trees. There are no weeds present in the grass or the planting beds. Sprinkler heads are at or below turf level. Turf is of uniform makeup. No dead plants, trees, or branches. Plants do not exceed the intended size and/or shape. All irrigation components are the appropriate type and size and in good repair.
- Administer the fertilization treatment plan to assist with weed control and turf management.
- Consistently follow a weekly safety inspection program to ensure that grounds are free of hazards and patrons are comfortable and safe. Address deficiencies within five days.
- Address sub-standard watering and weed issues within five days.
- Keep equipment well-maintained and operational via weekly inspections.

Measures	2022	2023	2024 Projected	Target 2025
Annual Fertilizer applications	3	2	2	2
Annual Herbicide applications	2	2	2	2
Cemetery Measures	Standards in Place	Frequency of Inspections	Acceptable Time for Repairs	FY 2025 (Target)
Grounds Maintenance	Yes	Daily	1 week	95%
Restroom Maintenance	Yes	Daily	1 week	95%
Snow/ice removal	Yes	As needed	1 day	95%



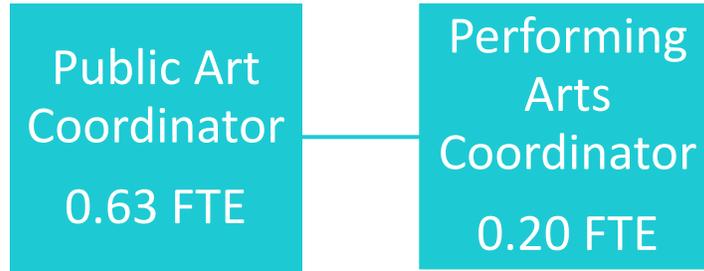
**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Cemetery

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4561-110	PAYROLL - FULL TIME	174,076	179,571	97,814	202,062	22,491
10-4561-120	PAYROLL - PART TIME	58	34,789	952	25,000	(9,789)
10-4561-130	EMPLOYEE BENEFITS	114,308	113,553	58,556	111,182	(2,371)
10-4561-140	OVERTIME PAY	11,658	7,000	5,831	8,000	1,000
10-4561-160	EMPLOYEE RECOGNITION	851	760	441	760	-
	TOTAL PERSONNEL	300,950	335,673	163,594	347,004	11,331
OPERATIONS						
10-4561-200	BUSINESS LUNCHES	124	800	-	800	-
10-4561-230	MILEAGE AND TRAVEL ALLOWANCE					
10-4561-236	TRAINING & EDUCATION	2,108	2,900	-	3,350	450
10-4561-240	OFFICE SUPPLIES	2,046	1,800	486	1,800	-
10-4561-242	GRANT EXPENDITURES	3,875	-	-	-	-
10-4561-245	MERCHANT CREDIT CARD FEES	6,677	-	2,781	6,000	6,000
10-4561-250	EQUIPMENT MAINTENANCE	4,371	7,000	3,034	5,500	(1,500)
10-4561-251	FUEL	3,908	5,500	1,384	5,500	-
10-4561-253	CENTRAL SHOP	4,104	9,168	2,206	9,768	600
10-4561-255	COMPUTER OPERATIONS	250	450	-	200	(250)
10-4561-260	BUILDINGS AND GROUNDS	10,017	17,250	3,335	17,527	277
10-4561-265	COMMUNICATION/TELEPHONE	3,055	2,711	1,591	-	(2,711)
10-4561-310	PROFESSIONAL & TECHNICAL SERVI	1,303	5,700	245	5,000	(700)
10-4561-510	INSURANCE AND BONDS	3,861	4,000	4,097	4,400	400
10-4561-550	UNIFORMS	1,415	3,500	1,627	3,500	-
10-4561-551	PERSONAL PROTECTIVE EQUIPMENT					
10-4561-710	COMPUTER EQUIPMENT AND SOFTWARE					
10-4561-736	CITY UTILITIES	-	5,865	2,934	5,643	(222)
10-4561-737	INTERNAL SERVICES CHARGE	-	20,845	10,422	22,361	1,516
10-4561-738	VEHICLE & EQUIPMENT LEASE	-	19,533	9,768	18,360	(1,173)
	TOTAL OPERATIONS	47,114	107,022	43,910	109,709	2,687

Public Art

The Public Art Division is supervised by the Museum and has the mission of supporting Springville’s identity as the Art City. The Public Art Division consists of part-time staff that support the procurement and placement of public art as well as organizing an annual arts festival and other arts programming. The mission and goal of the Public Art Division is to make Springville truly an art City not just a City with an art museum through relevant, fun, and innovative public art projects, programming, and events.



Public Art Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	0.63	0.93	0.83
Personnel Expense	38,466	52,287	48,541
Non-Personnel Expense	52,286	66,315	51,700
Total	90,752	118,602	100,241

Public Art Division - Goals, Strategies, and Measures

Goal #1 - To make Springville truly “Art City” and not just a City with an Art Museum

Strategies:

- Implement the Art Loop plan to create a distinct public art experience downtown
- Utilize Public Art to create a strong and cohesive visual identity in Springville, particularly at gateways and along major corridors
- Collaborate with all city departments to identify creative ways to weave public art into city infrastructure, facilities, and programs
- Successfully host and facilitate a city arts festival
- Experiment with public art programming throughout City
- Finalize and Implement the Arts Master Plan
- Develop survey and or public feedback mechanism to gauge the successful embracing and awareness of Springville’s “Art City” brand

Measures	FY 2022	FY 2023	FY 2024	FY 2025 Target
Public Art Projects Completed	n/a	1	4	12
Art Festival Attendance	n/a	3,500	6,000	7,500



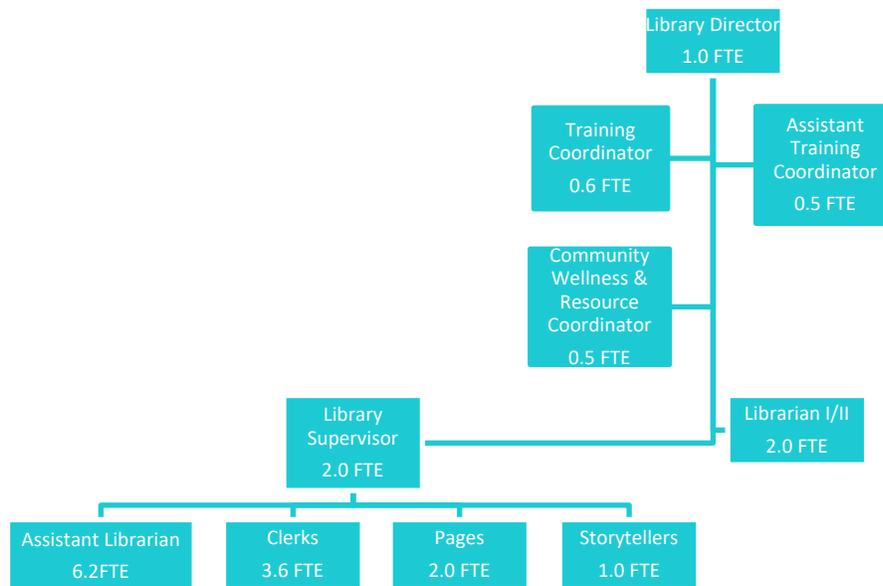
**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Public Art

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4562-120	PART-TIME EMPLOYEE SALARIES	34,690	48,380	21,150	45,044	(3,336)
10-4562-130	EMPLOYEE BENEFITS	2,779	3,757	1,618	3,497	(260)
10-4562-140	OVERTIME PAY	997	-	857	-	-
10-4562-160	EMPLOYEE RECOGNITION	-	150	16	-	(150)
	TOTAL PERSONNEL	38,466	52,287	23,641	48,541	(3,746)
OPERATIONS						
10-4562-200	BUSINESS LUNCHES	506	450	276	450	-
10-4562-220	PRINTING AND PUBLISHING	5,125	2,300	259	2,300	-
10-4562-236	TRAINING & EDUCATION	2,029	2,400	25	1,400	(1,000)
10-4562-240	OFFICE SUPPLIES	74	200	108	-	(200)
10-4562-255	COMPUTER OPERATIONS	1,424	4,450	4,102	7,050	2,600
10-4562-514	PAR PROGRAMS	-	2,315	-	-	(2,315)
10-4562-541	COMMUNITY EVENTS	35,879	37,500	28,942	25,000	(12,500)
10-4562-620	STATUES MAINTENANCE	-	3,000	-	2,500	(500)
10-4562-630	PERFORMING ARTS	7,250	13,700	2,900	13,000	(700)
10-4562-634	COMMITTEE DEVELOPMENT	-	-	-	-	-
10-4562-710	COMPUTER HARDWARE AND SOFTWARE	-	-	-	-	-
	TOTAL OPERATIONS	52,286	66,315	36,611	51,700	(14,615)
	TOTAL ARTS COMMISSION	90,752	118,602	60,252	100,241	(18,361)

Library

Springville Public Library assists in transforming lives through a world of knowledge, discovery, and imagination. The 49,000 square foot library is home to a vast collection of physical and digital resources, and a variety of community events for all ages. There are dozens of computers for patron use, free Wi-Fi, and study spaces. Staff works side by side with patrons to assist them with their needs, from locating materials to computer troubleshooting to finding relevant resources. Springville Public Library is committed to serving as a beacon of culture and enrichment to the greater Art City community.



Library Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	17.31	18.09	19.40
Personnel Expense	1,011,751	1,083,506	1,219,612
Non-Personnel Expense	405,244	918,562	983,838
Total	1,416,995	2,002,068	2,203,450

Library - Performance Goals, Strategies, and Measures

Goal #1 - Collection - Support Springville's passion for reading, personal development and learning				
Strategy #1 - Maintain a collection of popular and current titles that reflect the needs and interests of the community				
Strategy #2 - Provide materials and resources in a variety of formats				
Strategy #3 - Increase diversity of genres and subjects to represent all within our area				
Strategy #4 - Reduce barriers to access where possible				
Measures	FY 2023	FY 2024	FY 2025 (est)	FY 2026 (Target)
Number of physical items in our collection	78,319	77,932	78,000	78,000
Number of digital items in our collection	367,128	420,000	425,000	425,000
Circulation of physical items	511,119	515,000	520,000	520,000
Circulation of digital items	133,164	145,000	170,000	170,000
Goal #2 - Services and Programs - Spark creativity, promote literacy and empower participants				
Strategy #1 - Seek ways to offer services to all ages and users in the area through engaging programs that are free and open to all				
Strategy #2 - Meet the technology and digital literacy needs of our community				
Strategy #3 - Provide a variety of quality programming choices from individualized instruction to large scale events				
Strategy #4 - Extend library services beyond our walls				
Measures	FY 2023	FY 2024	FY 2025 (est)	FY 2026 (Target)
Number of programs	1270	1375	1,400	1,400
Total attendance at programs	60,801	68,000	82,000	82,000
Number of sessions on our computers (excluding Wi-Fi)	13,113	13,750	17,000	17,000
Number of outreach programs	30	35	45	45
Goal #3 - Facility - Be a destination that encourages users to explore, interact, learn, study and gather				
Strategy #1 - Maintain the space to be inviting, open, clean and user-friendly				
Strategy #2 - Balance our space with the needs of different types of users				
Strategy #3 - Organize both physical and virtual platforms to provide an enjoyable discovery experience				
Strategy #4 - Curate a rotating collection of visual displays and art				
Measures	FY 2023	FY 2024	FY 2025 (est)	FY 2026 (Target)
Number of active library card holders	12,146	13,750	13,850	13,850
Number of visitors to the library	298,083	325,000	340,000	340,000
Number of reference questions answered by staff	38,712	41,600	42,000	42,000

Goal #4 - Community engagement - Actively seek opportunities to involve and support the Springville community				
Strategy #1 - Increase awareness of library services through marketing and advocacy				
Strategy #2 - Provide meaningful service opportunities to community members				
Strategy #3 - Integrate community partnerships in existing and new library programs				
Strategy #4 - Cultivate positive interactions with patrons both in and out of the library				
Measures	FY 2023	FY 2024	FY 2025 (est)	FY 2026 (Target)
Number of social media followers*	13,255	17,121	18,000	18,250
Total attendance outreach programs	10,702	12,000	14,000	14,000
Number of volunteer hours	1,934	1,850	2,100	2,200
*Social media platforms include: Facebook and Instagram				
Goal #5 - Staff Development - Provide excellent customer service and reliable knowledge as we facilitate access to the library's resources				
Strategy #1 - Support growth by providing time, tools and training for essential staff skills				
Strategy #2 - Ensure that staff stay current with technology and library trends as they relate to our community's needs				
Strategy #3 - Celebrate our successes and foster a culture of problem solving, responsibility, risk-taking and innovation				
Strategy #4 - Maximize efficiencies within our organization through open communication, collaboration and teamwork				
Measures	FY 2023	FY 2024	FY 2025 (est)	FY 2026 (Target)
Number of staff training hours from external sources	380	412	400	400



**SPRINGVILLE CITY
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FINAL BUDGET**

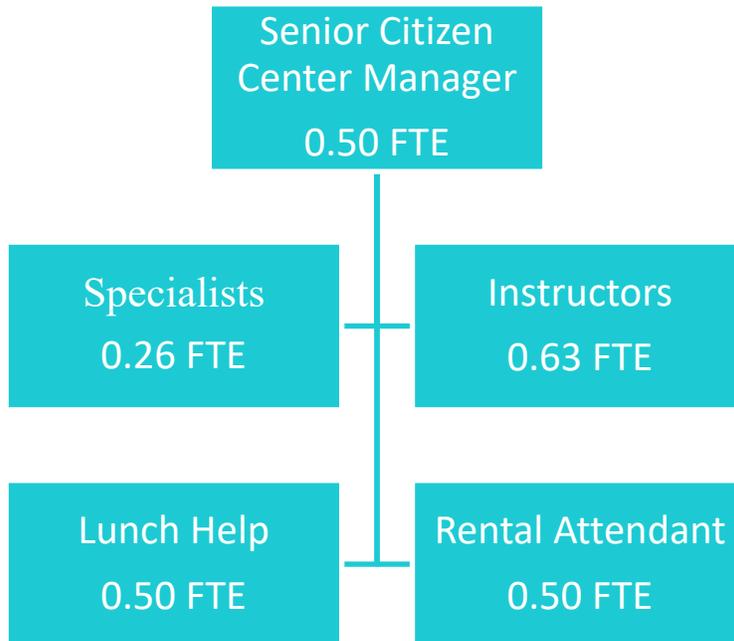
Library

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4580-110	PAYROLL - LIBRARIANS	376,847	395,442	197,979	420,718	25,276
10-4580-120	PART-TIME EMPLOYEE SALARIES	437,107	480,968	231,524	583,185	102,217
10-4580-130	EMPLOYEE BENEFITS	195,311	195,596	98,740	210,709	15,113
10-4580-140	OVERTIME PAY	487	750	294	600	(150)
10-4580-160	EMPLOYEE RECOGNITION	1,998	10,750	6,983	4,400	(6,350)
	TOTAL PERSONNEL	1,011,751	1,083,506	535,519	1,219,612	136,106
OPERATIONS						
10-4580-200	BUSINESS LUNCHES	685	900	653	900	-
10-4580-230	MILEAGE AND TRAVEL ALLOWANCE	221	400	20	300	(100)
10-4580-236	TRAINING & EDUCATION	5,365	2,300	73	3,150	850
10-4580-237	EDUCATION REIMBURSEMENT				-	-
10-4580-240	OFFICE EXPEND. & CATALOGUE SUP	19,186	16,100	8,786	15,100	(1,000)
10-4580-241	BOOKS, MEDIA, ETC - ADULT	78,356	70,700	31,275	69,900	(800)
10-4580-242	BOOKS, MEDIA, ETC - FINES& RENT	59,216	53,177	23,180	43,728	(9,449)
10-4580-243	GRANTS	35,515	10,000	-	10,000	-
10-4580-245	BOOKS, MEDIA, ETC-CHILDREN&Y/A	41,139	42,950	19,948	42,950	-
10-4580-250	EQUIPMENT EXPENSE	2,012	600	388	500	(100)
10-4580-252	MAINTENANCE CONTRACTS	53,497	59,300	20,125	59,155	(145)
10-4580-255	COMPUTER OPERATIONS	270	1,500	231	1,200	(300)
10-4580-260	UTILITIES	32,351	32,000	8,147	30,000	(2,000)
10-4580-265	COMMUNICATION/TELEPHONE	7,397	4,947	3,890	-	(4,947)
10-4580-310	PROFESSIONAL & TECHNICAL	1,148	1,375	55	14,385	13,010
10-4580-510	INSURANCE & BONDS	12,432	12,900	13,292	14,300	1,400
10-4580-550	UNIFORMS	2,372	1,150	69	975	(175)
10-4580-610	LIBRARY PROGRAMS	45,294	50,600	14,361	60,250	9,650
10-4580-651	LIBRARY OPERATED SODA SALES	30	-	20	-	-
10-4580-710	COMPUTER HARDWARE & SOFTWARE	8,759	18,900	16,110	-	(18,900)
10-4580-720	OFFICE FURNITURE & EQUIPMENT	-	2,500	-	2,000	(500)
10-4580-736	CITY UTILITIES	-	137,007	68,502	139,062	2,055
10-4580-737	INTERNAL SERVICES CHARGE	-	378,797	189,396	455,524	76,727
10-4580-738	VEHICLE & EQUIPMENT LEASE	-	20,459	10,230	20,459	-
	TOTAL OPERATIONS	405,244	918,562	428,748	983,838	65,276
	TOTAL LIBRARY	1,416,995	2,002,068	964,267	2,203,450	201,382

Senior Citizens

The Senior Center is managed through the Recreation division of the Parks & Recreation Department. The Senior Center is owned and maintained by the City. Many activities and programs are offered by the Senior Center in conjunction with the Springville Senior Citizens Organization, which is a 501(c)3 non-profit organization that provides wholesome recreation and social interactions for its members. The Senior Center promotes camaraderie, sociability, through activities, field trips, weekday lunches, educational opportunities, and special events for persons over 50 years of age.

Mission Statement: *To promote and maintain enjoyment, dignity and independence for senior citizens by providing programs and services geared to meet their present and future needs.*



Senior Citizens Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	2.43	2.43	2.39
Personnel Expense	87,037	100,465	105,039
Non-Personnel Expense	36,398	185,328	202,836
Total	123,435	285,793	307,875

Senior Citizens - Performance Goals, Strategies, and Measures

Goal #1 - To provide activities that connect seniors and improve quality of life				
Strategy #1 - Provide diverse programming that caters to different abilities and interests				
Strategy #2 - Increase program participation numbers				
Measures	2023	2024	Target 2025	
Health related activities offered	240	265	270	
Creativity activities offered	90	120	265	
Free programs offered	2,300	2,600	2,610	
Paid programs offered	95	114	120	
Increase activity participation numbers	14,900	15,870	15,900	
Goal #2 - Improve Customer Satisfaction				
Strategy #1: Promote activities through different marketing avenues				
Strategy #2: Create a way to survey senior participants				
Measures	2022	2023	2024	Target 2025
Increase social media presence via posts		7	38	45
Monthly activity survey satisfaction rate average of 83%		85%	85%	85%
Email list growth each year	679	760	833	850
Membership growth of 3%	572	599	620	638



**SPRINGVILLE CITY
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Senior Citizens

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
10-4610-120	SENIOR CITIZENS-PART TIME WAGE	78,896	91,209	38,195	95,395	4,186
10-4610-130	EMPLOYEE BENEFITS	7,412	8,456	3,592	8,844	388
10-4610-140	OVERTIME PAY	36	-	519	-	
10-4610-160	EMPLOYEE RECOGNITION	693	800	389	800	-
	TOTAL PERSONNEL	87,037	100,465	42,696	105,039	4,574
OPERATIONS						
10-4610-230	TRAVEL, DUES & CONVENTIONS	-	300	-	300	-
10-4610-236	TRAINING & EDUCATION	2,209	1,000	495	1,750	750
10-4610-240	OFFICE EXPENSE	1,019	3,500	1,060	1,950	(1,550)
10-4610-245	INSTRUCTORS AND OTHER HELP				-	-
10-4610-250	EQUIPMENT EXPENSE	1,500	1,600	398	2,000	400
10-4610-251	FUEL	724	1,500	328	750	(750)
10-4610-253	CENTRAL SHOP	969	890	271	948	58
10-4610-255	COMPUTER OPERATIONS					
10-4610-260	UTILITIES	10,009	7,500	3,159	7,500	-
10-4610-262	PROGRAMS	15,901	20,500	7,867	15,257	(5,243)
10-4610-265	COMMUNICATION/TELEPHONE				-	-
10-4610-263	MOUNTAINLAND LUNCHESES				17,000	17,000
10-4610-264	MEAL SUBSTITUTION				1,500	1,500
10-4610-510	INSURANCE AND BONDS	3,779	3,900	3,914	4,100	200
10-4610-550	UNIFORMS	289	393	184	250	(143)
10-4610-710	COMPUTER HARDWARE AND SOFTWARE	-	950	629	-	(950)
10-4610-736	CITY UTILITIES	-	52,805	26,400	53,597	792
10-4610-737	INTERNAL SERVICES CHARGE	-	83,815	41,910	89,897	6,082
10-4610-738	VEHICLE & EQUIPMENT LEASE	-	6,675	3,336	6,037	(638)
	TOTAL OPERATIONS	36,398	185,328	89,950	202,836	17,508
	TOTAL SENIOR CITIZENS	123,436	285,793	132,646	307,875	22,082



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Transfers

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
<u>TRANSFERS</u>						
10-9000-845	TRANSFER C ROAD RESERVES TO CIP	599,603	579,418	289,710		(579,418)
10-9000-846	TRANSFER TRANSPORTATION SALES T	-	580,087	290,040		(580,087)
10-9000-849	TRANSFER PUBLIC ART RESERVES TO CIP				102,574	102,574
10-9000-847	TRANSFER TO STREETS FUND				4,473,859	4,473,859
10-9000-870	TRANSFER TO DEBT SERVICE	1,344,338	1,344,788	672,396	1,342,338	(2,450)
10-9000-873	TRANSFER TO GOLF FUND					-
10-9000-874	TRANSFER TO CAPITAL IMPRV. FD.	4,213,138	3,483,685	1,741,836	873,603	(2,610,082)
10-9000-875	FACILITY SERVICE CHARGE	1,594,012	-	-		-
10-9000-876	PAYMENT TO MBA FUND	405,878	412,571	206,286	418,583	6,012
10-9000-877	TRANSFER TO RDA FUND				-	-
10-9000-881	INC C-ROAD FUNDS RESERVES					-
10-9000-882	TRANSFER TO SID FUND					-
10-9000-886	TRANSFER VEHICLE FUND	1,340,045	-	-		-
	INC GENERAL FUND RESERVES					-
	INC PUBLIC ART RESERVES					-
	INC TRANSP. SALES TAX RESERVES					-
	TOTAL TRANSFERS	9,497,014	6,400,549	3,200,268	7,210,957	810,408

Special Improvement Fund

2026

The Special Improvement Fund is a Special Revenue Fund that is used to account for projects and infrastructure improvements in a specific, limited area. The Special Improvement Fund is funded through assessments on the properties included in the improvement district



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Special Improvement Fund

ESTIMATED BEGINNING FUND BALANCE1		7,717				
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
21-3100-132	SID PRINCIPAL		-	-	-	-
21-3600-621	SID INTEREST		-	-	-	-
21-3600-622	SID LATE FEES					-
21-3600-690	MISCELLANEOUS REVENUE					-
21-3600-700	SID 29 DSRF INTEREST		-	-	-	-
21-3800-815	TRANSFERS/RESERVES UTILIZE RESERVES		-	-		-
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
21-9000-150	BAD DEBT EXPENSE		-	-		-
21-9000-880	SID BONDS - PRINCIPAL				-	-
21-9000-881	SID BONDS - INTEREST				-	-
21-9000-885	BOND ADMINISTRATION FEES				-	-
21-9000-886	TRANSFER TO GENERAL CIP					-
21-9000-887	TRANSFER TO SPECIAL REVENUE FUND					-
21-9000-870	TRANSFER TO DEBT SERVICE					-
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	SURPLUS / (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	ESTIMATED ENDING FUND BALANCE				7,717	
	Reserved for:					
	Impact Fees				-	
	Class C Roads				-	
	Joint Venture					
	Debt Service				7,717	
	Capital Projects				-	
	Unrestricted				-	

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for payment of general, long-term debt principal and interest; for special assessment bond principal and interest; and for special assessment levies when the City is obligated in some manner for the payment.

2026



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Debt Service Fund

ESTIMATED BEGINNING FUND BALANCE1						363,785
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
CONTRIBUTIONS & TRANSFERS						
31-3200-000	PROCEEDS FROM BOND					-
31-3600-620	PREMIUM ON BOND ISSUANCE					-
31-3600-690	MISCELLANEOUS REVENUE					-
31-3600-700	INTEREST EARNED SVL TAX 2014 B	5,451	-	814		-
31-3800-810	TRANSFER IN - GENERAL FUND	1,344,338	1,344,788	672,396	1,342,338	(2,450)
31-3800-811	TRANSFER IN - GOLF FUND	-	-	-	-	-
31-3800-813	TRANSFER IN-SPECIAL REV FUND					-
31-3800-814	TRANSFER IN - CAPITAL PROJECTS FUND					-
TOTAL REVENUES		<u>1,349,789</u>	<u>1,344,788</u>	<u>673,210</u>	<u>1,342,338</u>	<u>(2,450)</u>
BOND EXPENDITURES						
31-4760-735	INTEREST 2006 SALES TAX BONDS				-	-
31-4760-736	PRINCIPAL ON 2006 SALES TAX BONDS				-	-
31-4760-803	PRINCIPAL ON 2010 GO BOND	485,000	500,000	-	515,000	15,000
31-4760-804	INTEREST ON 2010 GO BOND	111,900	97,350	48,675	82,350	(15,000)
31-4760-805	PRINCIPAL ON 2016 GO BOND	500,000	525,000	-	550,000	25,000
31-4760-806	INTEREST ON 2016 GO BOND	243,238	218,238	109,119	191,988	(26,250)
31-4760-807	PRINCIPAL ON 2022 STR BOND					-
31-4760-808	INTEREST ON 2022 STR BOND					-
31-4760-910	BOND COST OF ISSUANCE					-
31-4760-920	BOND ADMIN FEES	2,250	4,200	-	3,000	(1,200)
TOTAL EXPENDITURES		<u>1,342,388</u>	<u>1,344,788</u>	<u>157,794</u>	<u>1,342,338</u>	<u>(2,450)</u>
SURPLUS / (DEFICIT)		<u>7,401</u>	<u>-</u>	<u>515,416</u>	<u>-</u>	
ESTIMATED ENDING FUND BALANCE						363,785
Reserved for:						
Impact Fees						-
Class C Roads						-
Joint Venture						
Debt Service						363,785
Capital Projects						-
Endowments						
Unrestricted						-

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.

Capital Projects Funds

2026

The Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds, trust funds, and special revenue funds. Springville has two capital projects funds:

- General Capital Improvements Fund



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Capital Improvements Fund

ESTIMATED BEGINNING FUND BALANCE1					3,383,166	
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
CAPITAL PROJECTS REVENUES						
45-3600-360	GRANTS	49,779	1,025,000	-		(1,025,000)
45-3600-601	TRANSFER FROM SPECIAL REVENUE FUND	369,000	-	-		
45-3600-610	INTEREST INCOME	308,372	-	212,501		-
45-3600-640	PROPERTY SALES	2,318,573	-	-		
45-3600-650	TRANSFER FROM GENERAL FUND	4,213,138	3,483,685	1,741,842	873,603	(2,610,082)
45-3600-653	TRANSFER FROM PUBLIC ART RESERVES				102,574	
45-3600-654	TRANSFER FROM SPECIAL TRUSTS FUND	193,600	-	-		
45-3600-655	TRANSFER FROM TRASPORTATION SALES T.	-	580,087	290,046	-	
45-3800-843	UTILIZE CAP FACILITIES RESERVE				156,943	156,943
TOTAL FUND REVENUE		<u>7,452,462</u>	<u>5,088,772</u>	<u>2,244,389</u>	<u>1,133,120</u>	<u>(3,478,139)</u>
CAPITAL PROJECTS AND OTHER EXPENDITURES						
LEGISLATIVE						
45-4120-600	SINKING FUND				5,134	
45-4120-605	CIP SINKING FUND				20,681	
ADMINISTRATION						
45-4130-251	PROPERTY PURCHASES-MISC.	603,640	990,660	-		(990,660)
45-4130-263	CIVIC CENTER/LIBRARY A/V UPGRADES	21,629	-	-		-
45-4130-264	CIVIC CENTER WEST PARKING LOT COVERS	-	35,000	-		(35,000)
45-4130-600	SINKING FUND	-	61,064	-		(61,064)
LEGAL						
45-4135-600	SINKING FUND	-	34,445	-	18,618	(15,827)
FINANCE						
45-4140-600	SINKING FUND	-	10,462	-	3,648	(6,814)
TREASURY						
45-4145-600	SINKING FUND				5,192	
PLANNING & ZONING						
45-4165-600	SINKING FUND	-	13,914	-		(13,914)
ENGINEERING						
45-4185-103	NEW EQUIPMENT	-	10,000	8,714		-
45-4185-106	OFFICE SPACE EXPANSION	25,079	-	-		-
45-4185-107	HOBBLE CREEK AND MAPLETON LATERAL TF	-	607,000	-		(607,000)
45-4185-108	FLOOD PROTECTION PROJECT - ENG. DESIG	-	1,000,000	-		(1,000,000)
45-4185-605	CIP SINKING FUND				22,000	
POLICE DEPARTMENT						
45-4210-605	NEW OFFICER VEHICLES	65,635	6,365	-		(6,365)
45-4210-608	OFFICE FURNITURE	7,565	-	-		-
45-4210-609	NEW EQUIPMENT	-	5,600	3,073		(5,600)
45-4210-610	TRAINING ROOM				20,000	20,000
45-4210-611	COUNTER SECURITY				15,000	15,000
45-4210-612	RADIO ANTENNA UPGRADES				30,000	30,000
45-4210-613	HOLDING CELL PANIC ALARM				5,000	5,000
45-4210-614	CIP SINKING FUND				6,429	
45-4210-805	FACILITY SECURITY SYSTEM UPGRADES	24,920	46,357	19,060		(46,357)
POLICE DISPATCH						
45-4211-600	SINKING FUND	-	21,320	-		(21,320)
45-4211-605	CIP SINKING FUND				10,790	
FIRE DEPARTMENT						
45-4220-103	LIVING QUARTERS FOR STATION 41	2,198	219,145	186,451		(219,145)
45-4220-600	SINKING FUND	-	5,768	-		(5,768)
45-4220-605	CIP SINKING FUND				24,916	
45-4220-702	EKG ZOLL DEFIBRILLATORS				40,000	40,000
45-4220-704	GOURNEY AUTO LOAD SYSTEM	-	26,000	26,000		(26,000)
45-4220-705	AUTO-PULSE AUTOMATED CPR DEVICE				25,000	25,000
PUBLIC WORKS ADMINISTRATION						
45-4180-600	SINKING FUND				4,363	



**SPRINGVILLE CITY
FISCAL YEAR 2026
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Capital Improvements Fund

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PARKS DEPARTMENT						
45-4510-104	PARK MAINTENANCE RESERVE FUND	-	940,100	97,856	368,656	(571,444)
45-4510-109	DRY CREEK TRAIL LANDSC IMPROV	-	25,000	10,658		(25,000)
45-4510-762	PICNIC TABLES & PARK BENCHES	19,635	-	-		-
45-4510-770	MEMORIAL BIKE PARK PLAYGROUND	64,736	50,264	9,307		(50,264)
45-4510-771	MEMORIAL PARK TENNIS COURTS	7,998	-	-		-
45-4510-772	SMART SYSTEM IRRIGATION CLOCKS	12,641	41,804	-		(41,804)
45-4510-800	PAR PROJECTS	253,347	115,653	76,981		(115,653)
CANYON PARKS						
45-4520-600	SINKING FUND	-	5,968	-		(5,968)
45-4520-740	CANYON PARKS CAPITAL MAINTENANCE RE	14,584	134,349	1,627	85,420	(48,929)
45-4520-749	CANYON PARKS SPRINKLING SYSTEM	-	2,308	2,263		(2,308)
45-4520-750	CANYON PARKS PICKNIC TABLES-JOLLY'S	8,910	-	-		-
45-4520-751	JOLLEY'S RANCH ROAD PAVEMENT	200,335	-	-		-
ART MUSEUM						
45-4530-600	SINKING FUND	-	11,172	-		(11,172)
45-4530-700	ADA COMPLIANCE UPGRADES	13,869	50,000	-		(50,000)
45-4530-704	A/V SYSTEM REPLACEMENT	20,000	20,000	-		(20,000)
45-4530-705	ARTS DISTRICT (FAMILY HISTORY BLDG. AUF	-	25,000	-	22,479	(2,521)
CLYDE RECREATION CENTER						
45-4550-104	NEW EQUIPMENT	3,108	15,000	6,913		(15,000)
45-4550-110	CRC FITNESS CORNER				10,000	
45-4550-111	POOL DECK CHAIRS				8,000	
45-4550-112	SAUNA				26,000	
45-4550-600	CIP SINKING FUND				958	
45-4550-109	CRC COMP POOL WINDOW TINT					-
RECREATION DEPARTMENT						
45-4560-706	BLEACHER & DUGOUT SHADE	47,956	-	-		-
45-4560-711	NEW EQUIPMENT				12,000	12,000
45-4560-709	FIELDHOUSE TURF REPLACEMENT	44,956	-	-		-
45-4560-710	STORAGE BUILDING	17,262	20,738	20,342		(20,738)
45-4560-813	AQUATIC AND ACTIVITIES CENTER	-	356,820	-		(356,820)
45-4560-605	CIP SINKING FUND				28,462	
CEMETERY						
45-4561-107	CREMATION NICHE MONUMENT - EVERGREE	28,995	1,005	1,500		(1,005)
45-4561-108	CREMATION NICHE MONUMENT - HISTORIC	-	30,000	30,495		(30,000)
45-4561-109	ASPHALT MAINTENANCE	-	10,000	-	17,983	7,983
45-4561-111	EVERGREEN SECTIONS M & N DEVELOPMEN	-	260,000	40,333	-	(260,000)
PUBLIC ARTS						
45-4562-700	PUBLIC ARTS PROJECTS	127,540	404,360	57,357	250,000	(154,360)
LIBRARY						
45-4580-508	EXPAND ADULT COLLECTION SHELVING					-
45-4580-509	PATIO FURNITURE/SPACE DEVELOPMENT	2,185	500	-		(500)
45-4580-510	A/V UPGRADE - NORTH MP ROOM	-	23,500	-		(23,500)
45-4580-511	STAFF WORKSTATIONS				16,000	16,000
45-4580-600	LIBRARY SINKING FUND	-	199,882	-		(199,882)
45-4580-605	CIP SINKING FUND				6,479	



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Capital Improvements Fund

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
SENIOR CITIZENS CENTER						
45-4610-600	SINKING FUND	-	10,821	-		(10,821)
45-4610-605	CIP SINKING FUND				5,492	
TRANSFERS						
45-9000-712	TRANSFER TO VEHICLE FUND					-
45-9000-718	TRANSFER FOR PUBLIC ARTS PROGRAM	15,296	13,582	6,792	18,420	4,838
45-9000-720	TRANSFER TO GOLF FUND					
TOTAL FUND EXPENDITURES		<u>1,654,018</u>	<u>5,860,925</u>	<u>605,721</u>	<u>1,133,120</u>	
SURPLUS / (DEFICIT)		<u>5,798,443</u>	<u>(772,153)</u>	<u>1,638,667</u>	<u>-</u>	
ESTIMATED ENDING FUND BALANCE					3,226,223	
Reserved for:						
Impact Fees					-	
Class C Roads					-	
Joint Venture					-	
Debt Service					-	
Capital Projects					3,226,223	
Endowments					-	
Unrestricted					-	

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.

Special Revenue Funds

2026

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Springville City's Special Revenue Funds include:

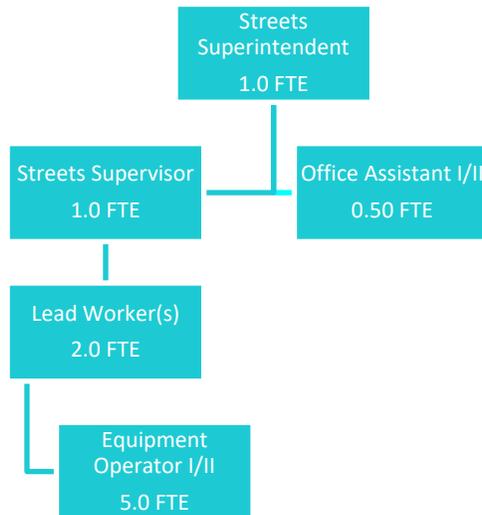
- Streets Fund
- Special Revenue Fund
- Cemetery Trust Fund
- Special Trusts Fund

Streets Fund

The Streets Division is responsible for the operation and maintenance of the City’s 140 miles of roadways. Major Streets Division activities include:

- Street’s maintenance programs; including crack, slurry and chip seals, micro surfacing and asphalt overlays, and utility excavation projects.
- Replacing, repairing, and upgrading concrete curb, gutter & sidewalks throughout the city.
- Re-painting of roadway striping and roadway markings.
- Traffic sign inventory, repair and replacement.
- Snow removal to provide safe driving conditions during winter months
- Debris removal at critical locations within Hobble Creek to protect bridges and structures during spring runoff.

MISSION STATEMENT: *Provide safe and quality roadways and sidewalks to the public through effective and efficient routine maintenance.*



Streets Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	10.50	9.50	9.50
Personnel Expense	994,934	958,481	971,402
Non-Personnel Expense	3,060,905	25,021,605	8,443,591
Total	4,055,839	25,980,086	9,414,993

Streets Department Performance Goals, Strategies, and Measures

Springville general plan, chapter 4, transportation and circulation - To provide and maintain a vibrant, multi-modal transportation network that encourages flow, safety, and a consideration for the aesthetics of the community.				
Objective 2 - Provide a safe circulation system for non- motorized vehicles and pedestrians. Continue efforts to improve maintenance of the City's streets, signs, bike lanes & sidewalks. Provide a safe & efficient Snow removal operation				
Measures	FY 22/23	FY 23/24	FY 24/25 Year to Date 5/25	FY 25/26 Target
Pavement Markings Re-Painted (Crosswalks, ladders, stop bars RXR, Red curb Etc.)	84%	100%	45%	100%
Traffic Sign Maintenance Plan. (Update 14% of the city to MUTCD retro reflectivity Standards)	8.8%	13%	14.51%	14%
Snowplow Operations (# Hours to clear streets after a storm)	4.54	4.14	3.74	<6
Snow Removal Cost Per Mile	\$756.29	\$324.32		<\$540
Concrete Maintenance plan (Repair 358 Hazards annually)	240	707	471	358
Objective 4 -Develop a street maintenance program combined with annual visual surveying of City streets to help determine annual maintenance plan. Continue to explore roadway resurfacing options or modify existing maintenance techniques to enhance the roadway service life of the roadway.				
Measures	FY 22/23	FY 23/24	FY 24/25 Year to Date	FY 25/26 Target
Completed Streets Capital projects (% of yearly Streets projects completed)	10%	60%	49.64%	100%
Paser Road condition (Service Life) 1-10 10 is Best	5.1	5.2	5.84	5.7



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Streets Summary

ESTIMATED BEGINNING FUND BALANCE ¹						3,023,159
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
43-3100-162	SALES TAX - TRANSPORTATION	850,938	1,354,263	291,770	931,120	(423,143)
43-3100-163	TRANSPORTATION TAX-5TH 5TH	186,764	-	130,267	422,300	422,300
43-3300-356	"C" ROAD FUND ALLOTMENT FROM STATE	1,673,813	1,640,100	598,589	1,785,000	144,900
43-3600-612	INTEREST C-ROADS	158,337	80,000	54,789	60,000	(20,000)
43-3600-639	STREET CUT FEES	79,903	45,000	22,022	45,000	-
43-3600-697	STREET SIGNS INSTALLATION FEE	-	4,500	-	4,500	-
43-3600-840	CONTRACT SERVICES	61,514	77,250	13,641	50,213	(27,038)
43-3600-700	STREETS IMPACT FEES	438,593	278,684	34,570	100,500	(178,184)
43-3600-910	TRANSFER FROM GENERAL FUND				4,473,859	4,473,859
43-3600-915	TRANSFER FROM SPECIAL IMPROVEMENT FUND					-
43-3600-916	GRANT REVENUES					-
43-3600-917	TRANSFER FROM OTHER FUNDS					-
	UTILIZE C-ROAD RESERVES				341,248	341,248
	UTILIZE STREET IMPACT FEE RESERVES				1,201,253	1,201,253
	UTILIZE UNASSIGNED RESERVES					-
	Total Revenues	3,449,861	3,479,797	1,145,647	9,414,993	5,935,196
EXPENDITURES						
	STREETS OPERATIONS	1,654,761	2,196,629	853,852	2,267,460	70,831
	STREETS CAPITAL PROJECTS	2,401,078	18,983,457	2,607,140	2,822,621	(16,160,836)
	STREETS IMPACT FEE CAPITAL PROJECTS	-	4,800,000	-	1,301,753	(3,498,247)
	TRANSFERS TO OTHER FUNDS					-
	INCREASE C-ROAD RESERVES				3,023,159	-
	INCREASE STREETS IMPACT FEE RES					-
	Total Expenditures	4,055,839	25,980,086	3,460,992	9,414,993	(19,588,252)
	SURPLUS/DEFICIT	(605,978)	(22,500,289)	(2,315,345)	(0)	
	ESTIMATED ENDING FUND BALANCE					1,480,658
	Reserved for:					
	Impact Fees					
	Class C Roads					1,480,658
	Joint Venture					-
	Debt Service					-
	Capital Projects					-
	Endowments					-
	Unrestricted					(0)

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Streets Operations

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
43-4410-110	PAYROLL - STREETS DEPARTMENT	571,067	573,959	270,341	606,847	32,888
43-4410-120	PAYROLL - PART TIME	19,032	19,681	10,851	22,424	2,743
43-4410-130	EMPLOYEE BENEFITS	393,185	352,591	150,641	329,881	(22,710)
43-4410-140	OVERTIME PAY	9,283	10,000	1,981	10,000	-
43-4410-160	EMPLOYEE RECOGNITION	2,367	2,250	2,039	2,250	-
	TOTAL PERSONNEL	994,934	958,481	435,854	971,402	12,921
OPERATIONS						
43-4410-200	BUSINESS LUNCHES	120	150	-	150	-
43-4410-230	MILEAGE AND VEHICLE ALLOWANCE					
43-4410-236	TRAINING & EDUCATION	3,815	6,700	6,665	9,125	2,425
43-4410-241	TRAFFIC ENGINEERING (SIGNS)	56,953	73,741	45,607	84,960	11,219
43-4410-242	STOCKPILE - GRAVEL	44,683	42,829	5,637	35,219	(7,610)
43-4410-243	DEPARTMENTAL SUPPLIES	15,428	18,212	5,956	17,100	(1,112)
43-4410-244	NEW SUBDIVISION SIGNS	964	8,674	-	8,708	34
43-4410-250	EQUIPMENT OPERATION EXPENSES	58,198	36,900	16,786	48,340	11,440
43-4410-251	FUEL	53,063	77,138	16,668	62,708	(14,430)
43-4410-252	VEHICLE EXPENSE	20,226	27,637	7,487	25,950	(1,687)
43-4410-253	CENTRAL SHOP	50,853	48,198	15,163	51,353	3,155
43-4410-255	COMPUTER OPERATIONS	6,692	12,880	37	8,280	(4,600)
43-4410-260	UTILITIES	5,580	4,452	1,273	4,200	(252)
43-4410-265	COMMUNICATION/TELEPHONE	1,894	2,420	917	-	(2,420)
43-4410-310	PROFESSIONAL & TECHNICAL SERVI	1,529	111,500	8,599	166,500	55,000
43-4410-330	CUSTOMER SERVICE REQUESTS	2,961	4,750	2,046	4,250	(500)
43-4410-510	INSURANCE & BONDS	10,153	10,500	11,086	11,400	900
43-4410-511	CLAIMS SETTLEMENTS					
43-4410-512	TRAFFIC LIGHT MAINTENANCE	187	17,000	-	17,000	-
43-4410-550	UNIFORMS	7,965	8,110	4,717	6,850	(1,260)
43-4410-551	PROTECTIVE EQUIPMENT	4,528	4,593	970	4,722	129
43-4410-610	BRIDGE MAINTENANCE	13,249	16,000	8,728	23,000	7,000
43-4410-620	OTHER SERVICES	16,883	19,900	2,310	16,900	(3,000)
43-4410-625	SPECIAL REPAIRS	5,181	11,364	810	12,864	1,500
43-4410-630	SNOW REMOVAL	23,201	37,437	3,255	36,759	(678)
43-4410-640	STREET MAINTENANCE	103,641	142,178	19,354	143,600	1,422
43-4410-650	SIDEWALKS - CURB & GUTTER	109,301	154,530	79,664	156,075	1,545
43-4410-653	PAINT MAINTENANCE	39,940	75,702	25,269	75,736	34
43-4410-654	ACTIVE TRANSPORTATION PAINT MAINT.	-	31,500	12,100	31,000	(500)
43-4410-710	COMPUTER EQUIPMENT AND SOFTWARE	2,042	-	650	-	-
43-4410-720	OFFICE FURNITURE & EQUIPMENT	596	800	67	600	(200)
43-4410-736	CITY UTILITIES	-	13,586	6,792	13,790	204
43-4410-737	INTERNAL SERVICES CHARGE	-	38,373	19,188	55,814	17,441
43-4410-738	VEHICLE & EQUIPMENT LEASE	-	180,394	90,198	163,105	(17,289)
43-4410-770	BACKHOE (ANNUAL TRADE-IN)					
	TOTAL OPERATIONS	659,827	1,238,148	417,998	1,296,058	57,910
	TOTAL STREETS EXPENDITURES	1,654,761	2,196,629	853,852	2,267,460	70,831



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Streets Capital

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
CAPITAL PROJECTS - STREETS						
43-6000-101	NEW EQUIPMENT					-
43-6000-200	PROPERTY ACQUISITION	314,322	1,061,995	-		(1,061,995)
43-6000-273	INTERSECTION IMPROVEMENTS	542,131	407,869	335,900		(407,869)
43-6000-275	UDOT TRAFFIC SIGNAL BETTERMENT	-	405,000	-		(405,000)
43-6000-276	1200 W ROAD EXTENSION	-	346,300	-		(346,300)
43-6000-277	900 S RR CROSSING	-	50,000	3,954		(50,000)
43-6000-278	LOCAL ROAD THRU HIGH SCHOOL/400 S TURN LANE	-	679,350	1,947		(679,350)
43-6000-279	HIGH SCHOOL ROUNDABOUT	-	425,000	-		(425,000)
43-6000-280	MAIN STREET CORRIDOR IMPROVEMENTS	-	530,000	-	200,000	(330,000)
43-6000-281	AVALON DR ROAD SINKING				250,000	250,000
43-6000-282	1600 S BETTERMENT PHASE II				191,900	191,900
43-6000-600	SINKING FUND	-	36,014	-		(36,014)
43-6000-643	C ROAD MAINTENANCE	1,168,316	1,715,608	274,910	2,180,721	465,113
43-6000-647	CRACK SEAL PROJECTS	128,694	-	-		-
43-6000-650	SIDEWALKS - CURB & GUTTER					-
43-6000-653						
43-6000-701	1200 WEST ROADWAY	119,489	9,889,182	1,934,367		(9,889,182)
43-6000-750	TRAFFIC SIGNAL INFRASTRUCTURE	-	37,500	-		(37,500)
43-6000-751	1200 W 400 S INTERSECTION	-	250,000	-		(250,000)
43-6000-752	1275 W CENTER ST CUL-DE-SAC	-	125,000	-		(125,000)
43-6000-753	SAFE WALKING ROUTES ASPHALT	-	355,000	-		(355,000)
43-6000-754	950 W SIDEWALK	36,040	143,960	-		(143,960)
43-6000-756	800 SOUTH 800 EAST ROUNDABOUT	-	80,000	4,179		(80,000)
43-6000-757	SOLID WASTE/STREETS VEHICLE BUILDING	-	1,620,000	-		(1,620,000)
43-6000-758	CANYON RD & HOUTZ AVE. ROUNDABOUT	92,086	300,000	51,884		(225,652)
43-6000-800	SHARP TINTIC RR					
43-6000-881	ROAD RECONSTRUCTION - C ROADS					-
43-6000-932	MILL AND OVERLAY	-	525,679	-		(525,679)
TOTAL CAPITAL PROJECTS - STREETS		2,401,078	18,983,457	2,607,140	2,822,621	(16,086,488)
CAPITAL PROJECTS - STREETS IMPACT FEE						
43-7000-001	STREET OVERSIZING PROJECTS	-	900,000	-	150,000	(750,000)
43-7000-002	620 S CANYON RD ROUNDABOUT	-	900,000	-	300,000	(600,000)
43-7000-110	1750 W ROUNDABOUT	-	1,950,000	-		(1,950,000)
43-7000-111	2600W 400S TO 500N HALF STREET	-	1,050,000	-		(1,050,000)
43-7000-112	IFFP #7C - 1200 W 550N TO SR75				351,753	351,753
43-7000-113	1200 W SB LANE 250 N TO CENTER ST				500,000	500,000
TOTAL STREETS IMPACT FEE CAPITAL PROJECTS		-	4,800,000	-	1,301,753	(3,498,247)
TOTAL STREETS CAPITAL PROJECTS		2,401,078	23,783,457	2,607,140	4,124,374	(19,584,735)



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Special Revenue Fund Summary

ESTIMATED BEGINNING FUND BALANCE ¹						7,017,349
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
46-3100-163	PAR TAX	727,747	739,403	255,502	725,000	(14,403)
46-3300-359	FEDERAL GRANTS	-	595,000	-		(595,000)
46-3600-100	INTEREST PARKS IMPACT FEES	304,631	-	139,939		-
46-3600-102	INTEREST PUBLIC SAFETY IMPACT					-
46-3600-103	INTEREST STREET TREES PROGRAM					-
46-3600-105	INTEREST STREET IMPACT FEES					-
46-3600-500	PARKS IMPACT FEES	461,083	1,472,625	194,925	500,000	(972,625)
46-3600-600	PUBLIC SAFETY IMPACT FEES	64,266	55,000	21,274	200,000	145,000
46-3600-900	DENSITY BONUS-FEE IN LIEU					-
46-3600-915	TRANSFER FROM SPECIAL IMPROVEMENT FUND				-	-
46-3600-916	GRANT REVENUES	-	-	500,000		-
46-3600-917	TRANSFER FROM OTHER FUNDS					-
	UTILIZE PARK IMPACT FEE RESERVES					-
	UTILIZE PUBLIC SAFETY IMP FEE RESERVE	-	170,000	-		(170,000)
	UTILIZE PAR TAX RESERVES					-
Total Revenues		<u>1,557,727</u>	<u>3,032,028</u>	<u>1,111,639</u>	<u>1,425,000</u>	<u>(1,607,028)</u>
EXPENDITURES						
	PARK IMPACT CAPITAL PROJECTS				-	-
	PUBLIC SAFETY CAPITAL PROJECTS	-	750,000	-	-	(750,000)
	PAR TAX EXPENDITURES	54,400	948,649	277,643	669,997	(225,652)
	TRANSFERS TO OTHER FUNDS				45,000	
	INCREASE PARK IMPACT FEE RESERVES	-	1,515,675	-	500,000	(1,015,675)
	INCREASE STREETS IMPACT FEE RES					-
	INCREASE PUBLIC SAFETY IMPACT FEE RES	-	52,000	-	200,000	148,000
	INCREASE PAR TAX RESERVES	-	228,450	-	10,003	(218,447)
Total Expenditures		<u>54,400</u>	<u>3,494,774</u>	<u>277,643</u>	<u>1,425,000</u>	<u>(2,061,774)</u>
SURPLUS/DEFICIT		<u>1,503,327</u>	<u>(462,746)</u>	<u>833,997</u>	<u>-</u>	
ESTIMATED ENDING FUND BALANCE						7,717,349
Reserved for:						
	Impact Fees					6,123,658
	Class C Roads					-
	Joint Venture					-
	Debt Service					-
	Capital Projects					-
	Endowments					-
	Unrestricted					1,593,691

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Special Revenue Detail

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PAR TAX OPERATING EXPENDITURES						
46-7100-255	COMPUTER OPERATIONS	-	8,000	-		
46-7100-310	PROFESSIONAL SERVICES	22,900	25,000	-		(25,000)
46-7100-320	MINI GRANTS	31,500	45,149	36,149	69,997	24,848
46-7100-514	PAR PROGRAMMING - ART MUSEUM	-	24,000	19,185		(24,000)
46-7100-515	PAR PROGRAMMING - RECREATION	-	18,500	14,917	15,000	(3,500)
46-7100-710	PAR TRANSFERS TO GENERAL FUND	-	68,000	34,002	45,000	(23,000)
46-7100-711	PAR TRANSFERS TO CIP FUND				-	-
		<u>54,400</u>	<u>188,649</u>	<u>104,253</u>	<u>129,997</u>	<u>(50,652)</u>
PAR TAX CAPITAL PROJECTS						
46-7300-001	PAR - PUBLIC ART PROJECTS	-	20,000	-		(20,000)
46-7300-002	PAR CAPITAL PROJECTS - P&R	-	710,000	173,390	385,000	(325,000)
46-7300-003	PAR CAPITAL PROJECTS - GOLF COURSE	-	30,000	-		(30,000)
46-7300-004	PAR CAPITAL PROJECTS - ART MUSEUM				200,000	200,000
46-7300-new	PAR CAPITAL PROJECTS - MAINT. FUND				-	-
	TOTAL PAR TAX CAPITAL PROJECTS	<u>-</u>	<u>760,000</u>	<u>173,390</u>	<u>585,000</u>	<u>(175,000)</u>
	TOTAL PAR TAX EXPENDITURES	<u>54,400</u>	<u>948,649</u>	<u>277,643</u>	<u>714,997</u>	<u>(225,652)</u>
PUBLIC SAFETY IMPACT FEE CAPITAL PROJECTS						
46-7200-100	LAND ACQUISITION	-	750,000	-		(750,000)
	TOTAL PUBLIC SAFETY IMPACT FEE CAPITAL PROJECTS	<u>-</u>	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>(750,000)</u>
PARK IMPACT FEE CAPITAL IMPROVEMENT PROJECTS						
46-6000-017	PARKS IMPROVEMENT/COMPLETE PRO	2,744,794	220,504	200,228		(220,504)
46-6000-025	COMMUNITY PARK IMPROVEMENTS	-	148,000	-		(148,000)
46-6000-026	COMMUNITY PARK TRAIL SYSTEM	-	416,000	-		(416,000)
46-6000-027	PARK DESIGN	-	100,000	-		(100,000)
46-6000-028	100 S RESTORATION	-	795,000	-		
	TOTAL PARK IMPACT FEE PROJECTS	<u>2,744,794</u>	<u>1,679,504</u>	<u>200,228</u>	<u>-</u>	<u>(884,504)</u>



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Cemetery Trust Fund

	ESTIMATED BEGINNING FUND BALANCE1				1,980,005	
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
81-3400-441	CEMETERY LOTS SOLD	122,657	137,600	71,151	115,000	(22,600)
81-3400-444	INTEREST EARNED ON FINANCINGS	1,773	-	1,009		-
81-3800-701	INTEREST ON INTERFUND LOAN	-	15,000	7,500	35,154	20,154
81-3800-705	PRINCIPAL ON INTERFUND LOAN	-	43,246	21,624	37,002	(6,244)
81-9010-100	INTERFUND LOAN					-
	TOTAL REVENUES	124,430	195,846	101,283	187,155	(8,691)
EXPENDITURES						
	INCREASE RESERVES				187,155	
	TOTAL EXPENDITURES	-	-	-	187,155	-
	SURPLUS / (DEFICIT)	124,430	195,846	101,283	-	
	ESTIMATED ENDING FUND BALANCE				2,167,160	
	Reserved for:					
	Impact Fees				-	
	Class C Roads				-	
	Joint Venture				-	
	Debt Service				-	
	Capital Projects					
	Endowments				2,167,160	
	Unrestricted				0	

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Special Trusts Fund

ESTIMATED BEGINNING FUND BALANCE1					2,210,236	
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
84-3000-301	DONATIONS ELIGIBLE FOR MATCH	-	-	3,000		-
84-3000-304	LUCY PHILLIPS TRUST INTEREST					-
84-3000-314	TREE REPLACEMENT TRUST					
84-3000-331	FINLEY HISTORY					-
84-3000-336	DONATIONS FOR STATUES					-
84-3000-610	FLAG FUND INTEREST EARNINGS					
84-3000-611	GEORGE Q. MORRIS FOUNDATION					
84-3400-337	SPRINGVILLE YOUTH CAMP DONATIO					-
84-3400-340	COMMUNITY IMPROVEMENT ENDOWMENT		-	-		
84-3400-610	INTEREST EARNINGS				110,000	110,000
UTILIZE FUND BALANCE						
TOTAL REVENUES		<u>-</u>	<u>-</u>	<u>3,000</u>	<u>110,000</u>	<u>110,000</u>
EXPENDITURES						
84-4000-002	SOUTH MAIN FLAG FUND	4,562	-	-		-
84-4000-013	LUCY PHILLIPS					
84-4000-030	STATUE EXPENDITURES					-
84-9000-700	TRANSFER TO GENERAL FUND	25,000	48,200	24,102	32,000	
84-9000-710	TRANSFER TO CAPITAL IMPROVEMENT FUN	-	193,600	96,798		
	INCREASE FUND BALANCE				78,000	78,000
TOTAL EXPENDITURES		<u>29,562</u>	<u>241,800</u>	<u>120,900</u>	<u>110,000</u>	<u>78,000</u>
SURPLUS / (DEFICIT)		<u>(29,562)</u>	<u>(241,800)</u>	<u>(117,900)</u>	<u>-</u>	
ESTIMATED ENDING FUND BALANCE					2,288,236	
Reserved for:						
	Impact Fees					-
	Class C Roads					-
	Joint Venture					-
	Debt Service					-
	Capital Projects					-
	Special Trusts				2,288,236	
	Unrestricted					-

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.

Internal Service Fund

2026

Internal Service Fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government and to other government units on a cost reimbursement basis.

Springville's Internal Service Fund includes:

- Development Engineering
- Information Technology
- Facilities Maintenance
- Central Shop/Fleet Services



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

ISF Summary

ESTIMATED BEGINNING FUND BALANCE1						2,642,576
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
47-3300-360	GRANTS	-	20,000	-		(20,000)
47-3400-441	REVENUE FOR PARTS & SUPPLIES	121,413	158,313	41,522	148,520	(9,793)
47-3400-443	LABOR FEES	257,925	289,573	96,867	243,625	(45,948)
47-3400-447	BACKHOE CHARGES	16,934	-	9,964	20,000	20,000
47-3600-611	INTEREST	16,790	-	-		-
47-3600-690	SUNDRY REVENUE	4,238	-	-		-
47-3800-815	CHARGES FOR SERVICES UTILIZE RESERVES	1,528,898	1,770,809	885,402	3,672,812 1,619,119	1,902,003
TOTAL - REVENUES		<u>1,946,197</u>	<u>2,238,695</u>	<u>1,033,755</u>	<u>5,704,076</u>	<u>1,846,262</u>
EXPENDITURES						
DEPARTMENTAL EXPENDITURES					3,416,189	3,416,189
EQUIPMENT REPLACEMENT						-
CAPITAL PROJECTS					2,287,887	2,287,887
INCREASE RESERVES					-	-
TOTAL - EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	<u>5,704,076</u>	<u>5,704,076</u>
SURPLUS/(DEFICIT)		<u>1,946,197</u>	<u>2,238,695</u>	<u>1,033,755</u>	<u>0</u>	
ESTIMATED ENDING FUND BALANCE						2,642,576
Reserved for:						
Community Improvements						
Investment in Joint Venture						
Debt Service						
Designated for Construction						3,171,480
Working Capital (30% Operating Revenue)						(528,904)
Unrestricted						-

Notes:

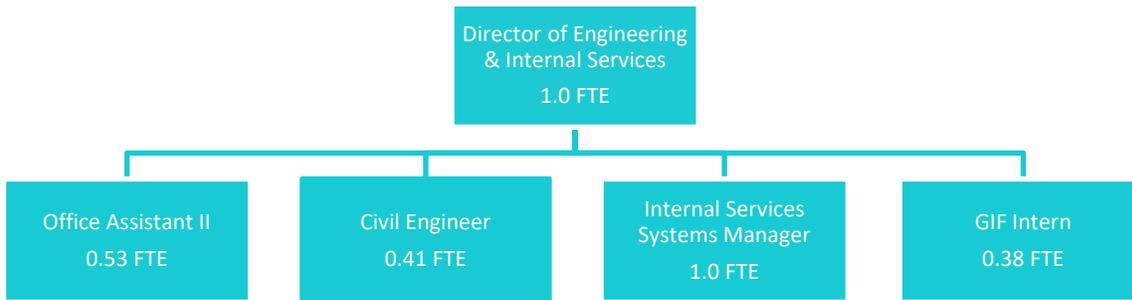
1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.

Internal Service Fund Administration/Engineering

The Internal Services Engineering Division provides support services to all departments and divisions within the City. Its core responsibilities include:

- Internal Service Fund administration and management
- Assist with new development plan review
- Geographic Information Systems (GIS)
- Internal city engineering support
- Computerized Maintenance Management System (CMMS)

AOS RESULTS STATEMENT: *We will achieve a superior experience for our customers, i.e., our coworkers in other departments, by educating and informing them on the services we will provide and then providing those services so that their jobs are easier and they can do them more efficiently and effectively, including having their work completed on time and within budget.*



Development Engineering Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)		3.00	3.32
Personnel Expense		486,887	460,895
Non-Personnel Expense		187,008	87,865
Total		673,895	548,760

Engineering Division - Performance Goals, Strategies, and Measures

Weather Station Lag/Outcome Goal #1 - Achieve high customer satisfaction for engineering & GIS services with Survey				
Strategy - Conduct a survey after completion of tasks to gain knowledge of how the customer thought the service was planned and completed, as well as the follow-through and communication throughout the task and possibly improve the service in the future.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
Average ratings overall for Engineering service				4.0
Average ratings overall for GIS services				4.0
Weather Station Lead/Output Goal #1 - Complete projects on time and within budget				
Strategy - To maintain customer satisfaction, it is important to complete projects within a specified budget and finish the project as per pre-determined schedule.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
Budgeted categories divided by actual costs equals % achieved per project.				85%
Planned # of days/project divided by actual # of days to complete equals % completed				90%
Weather Station Lead/Output Goal #2 - Complete development reviews by deadline set by Community Dev.				
Strategy - Review the development plan by the deadline to meet and maintain expectations with Community Development Department.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
Percentage of time completing review by deadline				100%
Weather Station Lead/Output Goal #3 - GIS maps available and usable				
Strategy - Strive to maintain the servers for GIS maps and keep them running at an acceptable rate, limiting downtime.				
Measures	FY 2023	FY 2024	FY 2025	FY 2026 (Target)
Uptime on the servers				99%



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

ISF - Engineering

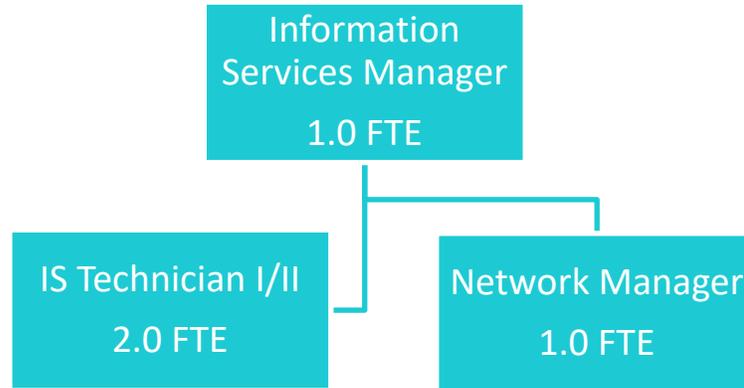
<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
47-4185-110	OFFICE SALARIES	-	323,738	163,289	288,928	(34,810)
47-4185-120	PART-TIME SALARIES	-	-	13,452	36,731	36,731
47-4185-130	EMPLOYEE BENEFITS	-	161,899	82,644	134,486	(27,413)
47-4185-140	OVERTIME PAY	-	500	-	-	(500)
47-4185-160	EMPLOYEE RECOGNITION	-	750	415	750	-
	TOTAL PERSONNEL	-	486,887	259,800	460,895	(25,992)
OPERATIONS						
47-4185-200	BUSINESS LUNCHES	-	-	36	-	-
47-4185-220	ORDINANCES AND PUBLICATIONS	-	240	-	-	(240)
47-4185-230	MILEAGE AND VEHICLE ALLOWANCE	-	150	-	250	100
47-4185-236	TRAINING & EDUCATION	-	4,000	1,714	2,250	(1,750)
47-4185-240	OFFICE EXPENSE	-	3,600	797	400	(3,200)
47-4185-241	DEPARTMENT SUPPLIES	-	200	281	-	(200)
47-4185-250	EQUIPMENT EXPENSE	-	1,100	-	100	(1,000)
47-4185-251	FUEL	-	500	-	100	(400)
47-4185-253	CENTRAL SHOP	-	500	-	-	(500)
47-4185-255	COMPUTER OPERATIONS	-	-	675	200	200
47-4185-260	UTILITIES	-	1,200	796	1,600	400
47-4185-265	COMMUNICATIONS/TELEPHONE	-	500	911	-	(500)
47-4185-300	LICENSING AGREEMENTS	-	9,118	52,296	70,000	60,882
47-4185-310	PROFESSIONAL & TECHNICAL SERVI	-	54,200	808	6,565	(47,635)
47-4185-510	INSURANCE & BONDS	-	102,200	5,779	6,200	(96,000)
47-4185-550	UNIFORMS	-	5,600	216	200	(5,400)
47-4185-710	COMPUTER HARDWARE & SOFTWARE	-	-	3,092	-	-
47-4185-738	VEHICLE & EQUIPMENT LEASE	-	3,900	-	-	(3,900)
	TOTAL OPERATIONS	-	187,008	67,401	87,865	(99,143)
	TOTAL ENGINEERING	-	673,895	327,201	548,760	(125,135)

Information Technologies

The Information Technologies Division is responsible for overseeing the use of Information Technology to support the goals and initiatives of the City of Springville. The Division is responsible for essential City functions such as:

- Implementing, maintaining, protecting, and upgrading network server system.
- Providing internet connectivity and security
- Equipping end users with phone, desktop PCs, peripherals, and productivity software.
- Maintaining our telecommunications network and equipment.
- Administering and supporting cell phone service.
- Planning, administering and supporting the Civic Center data center software back-up system.
- Responsible for the City website www.springville.org.
- Providing help-desk services for IT related issues as well as desktop and server support.
- Providing leadership, guidance and management for the long-term planning and integration of IT strategies and projects.
- Provide financial recommendation for department desktops, VoIP and cell phones.

AOS RESULTS STATEMENT: *We will provide timely, quality, and efficient IT Services to our customers so that they will feel that we are friendly and supportive of their needs.*



Information Technology Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	4.00	4.00	4.00
Personnel Expense	461,619	425,603	435,582
Non-Personnel Expense	191,168	308,979	667,549
Total	652,787	734,582	1,103,131

IT Division - Performance Goals, Strategies, and Measures

Weather Station Lag/Outcome Goal #1 - Customer Satisfaction through prompt response and ticket resolution (survey)				
Strategy - Improve customer satisfaction by promptly responding to tickets, resolving issues efficiently, and using survey feedback to drive continuous service improvement.				
Measures	FY 23	FY 24	FY 25	FY 26 Target
Survey Results of Springville Users			4.6	4
Weather Station Lag/Outcome Goal #2 - Reduce security vulnerabilities and enhance system stability by maintaining a patch compliance rate over 92%				
Strategy - Maintain a patch compliance rate above 92% to reduce security vulnerabilities and ensure system stability and security.				
Measures	FY 23	FY 24	FY 25	FY 26 Target
Monthly avg percentage of computers that are patched			90%	>92%
Weather Station Lag/Outcome Goal #3 - Satisfied Citizens with Springville Website				
Strategy - Citizen survey on effectiveness of website (Percent of good or better)				
Measures	FY 23	FY 24	FY 25	FY 26 Target
Average rating			61.3%	>65%
Weather Station Lead/Output Goal #1 - Track the total number of tickets (solved/total)				
Strategy - Monitor the total and resolved ticket counts to assess workload, track performance, and identify trends in service demand.				
Measures	FY 23	FY 24	FY 25	FY 26 Target
Tickets Solved / Tickets Opened				2000/2000

Weather Station Lead/Output Goal #2 - Track Quarterly FCR (First Contact Resolution) Tickets				
Strategy - Track quarterly First Contact Resolution (FCR) rates to measure support efficiency and improve customer satisfaction through effective initial responses.				
Measures	FY 23	FY 24	FY 25	FY 26 Target
FRC % Rate				>50%
Weather Station Lead/Output Goal #3 - Track Quarterly 'Trackable Incident Tickets'				
Strategy - Track quarterly 'Trackable Incident Tickets' to identify larger issues or outages. A trackable incident is defined as five or more people reporting the same issue.				
Measures	FY 23	FY 24	FY 25	FY 26 Target
Percentage of tickets that are "Trackable Incidents"				<10%
Weather Station Lead/Output Goal #4 - Returning website visitors, weekly to monthly ratio				
Strategy - Monitor the weekly-to-monthly ratio of returning website visitors to evaluate user engagement and identify trends in repeat traffic behavior.				
Measures	FY 23	FY 24	FY 25	FY 26 Target
Percentage of returning website visitors				>26%
Weather Station Lead/Output Goal #5 - Track number of devices that are replaced compared to failed devices (replaced : failed)				
Strategy - Track the ratio of replaced to failed devices to assess hardware reliability and inform proactive replacement planning.				
Measures	FY 23	FY 24	FY 25	FY 26 Target
Replaced devices compared to failed devices				50:1



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

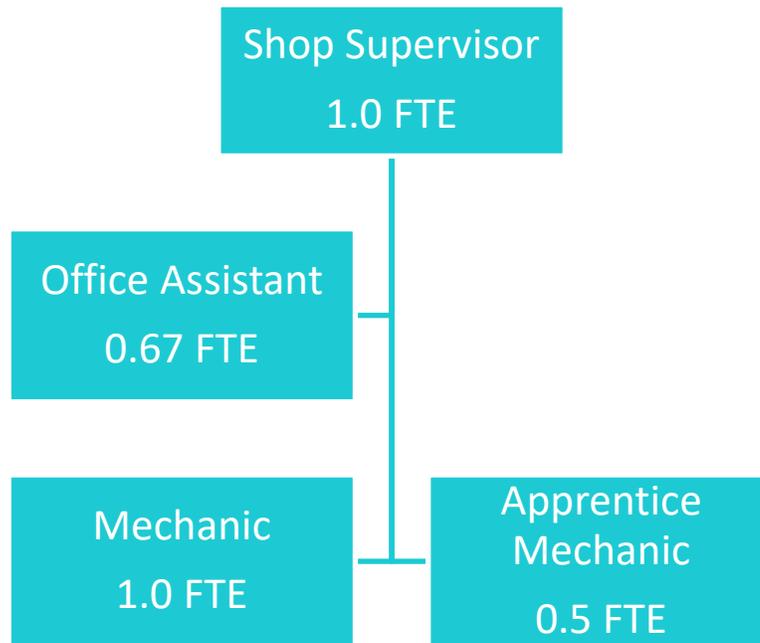
ISF - Information Systems

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
47-4132-110	SALARIES & WAGES	326,547	290,230	118,857	286,328	(3,902)
47-4132-130	EMPLOYEE BENEFITS	133,263	134,473	63,224	148,254	13,781
47-4132-140	OVERTIME PAY	700	-	173	-	-
47-4132-160	EMPLOYEE RECOGNITION	1,109	900	376	1,000	100
	TOTAL PERSONNEL	461,619	425,603	182,629	435,582	9,979
OPERATIONS						
47-4132-200	BUSINESS LUNCH	206	750	105	750	-
47-4132-220	ORDINANCES & PUBLICATIONS	-	-	-	-	-
47-4132-230	MILEAGE AND VEHICLE ALLOWANCE	281	600	-	600	-
47-4132-236	TRAINING & EDUCATION	1,241	7,000	1,664	7,500	500
47-4132-240	OFFICE EXPENSE	2,360	4,000	1,107	4,000	-
47-4132-245	WEBSITE MAINTENANCE	14,388	18,500	9,592	19,023	523
47-4132-250	EQUIPMENT MAINTENANCE	-	-	-	-	-
47-4132-252	LICENSING AGREEMENTS	44,275	60,000	36,345	105,532	45,532
47-4132-260	UTILITIES	1,799	920	483	950	30
47-4132-265	COMMUNICATIONS/TELEPHONES	12,420	14,857	3,084	163,000	148,143
47-4132-310	PROFESSIONAL & TECHNICAL SUPPORT	45,661	50,000	48,809	50,244	244
47-4132-510	INSURANCE AND BONDS	2,495	2,600	2,667	2,900	300
47-4132-550	UNIFORMS	120	600	416	600	-
47-4132-570	INTERNET ACCESS FEES	33,125	18,633	15,593	29,500	10,867
47-4132-710	COMPUTER HARDWARE AND SOFTWARE	32,503	27,000	12,153	185,000	158,000
47-4132-720	OFFICE FURNITURE AND EQUIPMENT	294	1,000	-	1,000	-
47-4132-738	VEHICLE & EQUIPMENT LEASE	-	102,519	51,258	96,950	(5,569)
	TOTAL OPERATIONS	191,168	308,979	183,276	667,549	358,570
	TOTAL INFORMATION SYSTEMS	652,787	734,582	365,905	1,103,131	368,549

Central Shop

The Central Shop is an internal service fund that provides vehicle maintenance and repair for the City’s fleet. The Central Shop services more than 350 individual vehicles and pieces of equipment that support operations of nearly every department of the city.

AOS RESULTS STATEMENT: *The Springville Central Shop Department is dedicated to providing high quality and timely vehicle and equipment service and repair; providing excellent customer service; maintaining safe and dependable vehicles, through professional service and cost-effective operations.*



Central Shop Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	3.17	3.17	3.17
Personnel Expense	202,794	232,324	243,625
Non-Personnel Expense	126,245	167,386	149,872
Total	329,039	399,710	393,497

Central Shop - Performance Goals, Strategies, and Measures

Weather Station Lag/Outcome Goal #1 - Keep fleet operational				
Strategy - Strive to keep the fleet operational, so we can help other departments do their jobs.				
Measures	FY 23	FY 24	FY 25	FY 26 (Target)
% available hours across whole fleet				97%
Weather Station Lag/Outcome Goal #2 - Maintain the fleet cost effectively				
Strategy - Keep total repair cost low to effectively maintain the fleet.				
Measures	FY 23	FY 24	FY 25	FY 26 (Target)
Total expenditures per quarter / # of assets				\$284
Weather Station Lag/Outcome Goal #3 - Satisfied Customers				
Strategy - Distribute a survey to customers yearly to gauge how we are performing and satisfying the customer needs.				
Measures	FY 23	FY 24	FY 25	FY 26 (Target)
Average rating for questions			4.2	3.0
Weather Station Lead/Output Goal #1 - Preventative Maintenance Completed Early or on time.				
Strategy - Preventative maintenance completed on schedule to ensure the fleet is functional and sustained for its lifetime.				
Measures	FY 23	FY 24	FY 25	FY 26 (Target)
PMs completed within policy / # of total PMs completed				>80%
Weather Station Lead/Output Goal #2 - Preventative Maintenance 1 month Overdue				
Strategy - Identify when preventive maintenance is not completed on time to correct the problem.				
Measures	FY 23	FY 24	FY 25	FY 26 (Target)
% of PMs not completed over 1 month				<10%

Weather Station Lead/Output Goal #3 - Billable hours				
Strategy -Identify hours billed and the available hours for cost efficiency.				
Measures	FY 23	FY 24	FY 25	FY 26 (Target)
% of hours billed vs. hours available (incl. all employees)				43%
Weather Station Lead/Output Goal #4 - Total Shop Hours Billed per month				
Strategy - Identify hours billed (220 hrs monthly) to accurately set the shop rate of \$140 per hour.				
Measures	FY 23	FY 24	FY 25	FY 26 (Target)
# of hours billed monthly				220



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

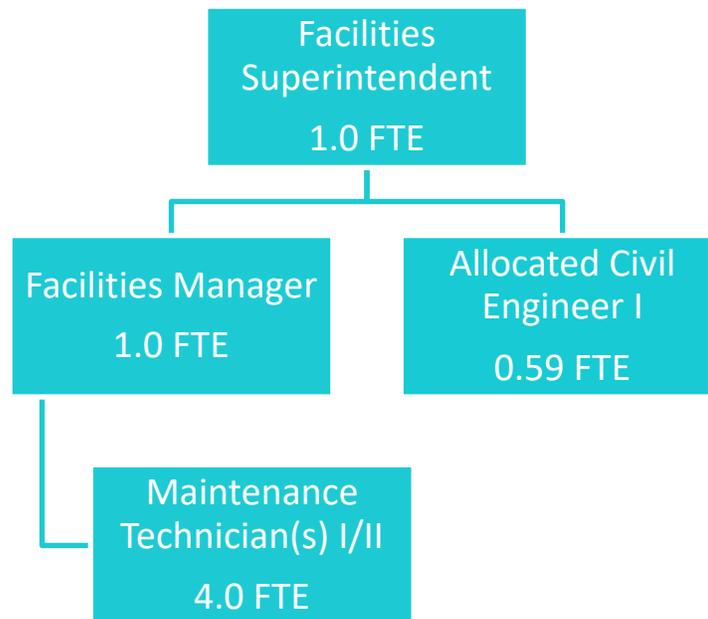
ISF - Central Shop

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
47-3300-360	GRANTS	-	-	-		
47-3400-441	REVENUE FOR PARTS & SUPPLIES	129,716	136,494	60,766	148,520	12,026
47-3400-443	LABOR FEES	199,764	232,324	120,304	243,625	11,301
47-3400-447	BACKHOE CHARGES	32,457	18,000	12,884	20,000	2,000
	TOTAL REVENUES	361,937	386,818	193,954	412,145	25,327
EXPENDITURES						
PERSONNEL						
47-4000-110	PAYROLL - FULL TIME	103,812	115,691	67,731	122,383	6,692
47-4000-120	PAYROLL - PART TIME	39,687	48,446	24,243	51,525	3,079
47-4000-130	EMPLOYEE BENEFITS	58,160	65,587	35,738	67,717	2,130
47-4000-140	OVERTIME PAY	468	1,600	82	1,000	(600)
47-4000-160	EMPLOYEE RECOGNITION	667	1,000	375	1,000	-
	TOTAL PERSONNEL	202,794	232,324	128,169	243,625	11,301
OPERATIONS						
47-4000-200	BUSINESS LUNCHES	-	100	-	100	-
47-4000-236	TRAINING AND EDUCATION	-	4,150	223	4,000	(150)
47-4000-240	OFFICE SUPPLIES	1,013	1,100	16	1,100	-
47-4000-241	OPERATION SUPPLIES	11,179	9,000	319	9,000	-
47-4000-250	PARTS, FILTERS & ETC	68,920	76,430	37,658	83,100	6,670
47-4000-251	FUEL	1,972	3,200	750	2,400	(800)
47-4000-255	COMPUTER OPERATIONS	6,191	6,500	7,253	8,300	1,800
47-4000-260	BUILDINGS AND GROUNDS	2,819	4,200	490	2,037	(2,163)
47-4000-265	COMMUNICATION/TELEPHONE	80	589	44	-	(589)
47-4000-510	INSURANCE AND BONDS	1,663	1,800	1,778	2,000	200
47-4000-550	UNIFORMS	1,927	2,900	1,047	2,000	(900)
47-4000-610	SUNDRY (BACKHOE)	9,470	11,000	7,588	12,000	1,000
47-4000-710	COMPUTER EQUIPMENT AND SOFTWARE	859	-	-	-	-
47-9000-712	VEHICLE & EQUIPMENT LEASE	20,153	46,417	23,208	23,835	(22,582)
	TOTAL OPERATIONS	126,245	167,386	80,374	149,872	(17,514)
	TOTAL EXPENDITURES	329,039	399,710	208,544	393,497	(6,213)
PROJECTS						
47-9000-713	CAPITAL EQUIPMENT INCREASE FUND BALANCE	-	30,000	23,034	18,648	(11,352)
	TOTAL PROJECTS	-	30,000	23,034	18,648	(11,352)
	TOTAL FUND EXPENDITURES	329,039	429,710	231,578	412,145	(17,565)
	SURPLUS/(DEFICIT)	32,898	(42,892)	(37,624)	-	

Facilities Maintenance

The facilities maintenance department is responsible for the proper care and operation of all city facilities. Major activities include custodial and maintenance services, remodeling and capital improvement projects, and performing regular inspections to ensure a high standard of service and compliance with state and federal standards.

AOS RESULTS STATEMENT: *Our mission is to ensure the safety, functionality, and longevity of Springville facilities through proactive maintenance, innovative solutions, and responsive service. We are committed to creating clean, efficient, and sustainable environments that enhance the quality of life for all residents and support the effective delivery of city services. By fostering collaboration and engaging with our community, we strive to uphold the highest standards of excellence in facilities maintenance.*



Facilities Maintenance Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	5.60	6.00	6.59
Personnel Expense	488,339	540,867	643,066
Non-Personnel Expense	717,508	699,962	727,734
Total	1,205,847	1,240,829	1,370,800

Weather Station Lag/Outcome Goal #1: Achieve high customer satisfaction for Facilities Maintenance (Annual Survey)				
Strategy: Conduct Annual Survey to gauge where we are with customer service.				
Measure	2023	2024	2025	2026 (Target)
Average Rating of Survey			3.4	4
Weather Station Lag/Outcome Goal #2 - Minimize unexpected breakdowns of facilities assets				
Strategy: By performing PM inspections, we hope to minimize unexpected breakdowns and increase the service life of the equipment.				
Measures	2023	2024	2025	FY 2026 (Target)
Total # of PMs divided by completed PMs			48%	75%
Weather Station Lead/Output Goal #1 - Work orders completed within timeframe established in Facilities policy				
Strategy: Complete work orders in a timely manner to maintain customer satisfaction and adherence to the policy.				
Measures	2023	2024	2025	FY 2026 (Target)
Completed work orders within policy divided by total completed work orders			86%	80%
Weather Station Lead/Output Goal #2: Work orders generated by inspections				
Strategy: Inspection work orders are created to inspect assets, identify potential problems, and schedule necessary repairs or corrective actions.				
Measures:	2023	2024	2025	FY 2026 (Target)
Work orders through inspections divided by total work orders			36%	40%
Weather Station Lead/Output Goal #3: PMs done early or on time				
Strategy: Preventive maintenance should ideally be done on or before the scheduled date to maximize its effectiveness.				
Measure:	2023	2024	2025	FY 2026 (Target)
Completed PMs divided by total PMs			48%	90%
Weather Station Lead/Output Goal #4: Minimize open PMs more than 1 month overdue				
Strategy: Determine why the tasks are overdue to provide good customer service.				
Measure:	2023	2024	2025	FY 2026 (Target)
Total # of PMs divided by overdue PMs rolling over 6 months.			40%	0%



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

ISF - Facilities

ESTIMATED BEGINNING FUND BALANCE ¹						4,338,601
<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
47-3300-360	GRANTS	-	-	-		-
47-3600-611	INTEREST	18,408	-	16,579	25,000	25,000
47-3600-690	SUNDRY REVENUE	-	-	-		-
47-3800-815	CHARGES FOR SERVICES UTILIZE FUND BALANCE	1,925,306	3,337,810	802,210	2,023,789	(1,314,021)
					1,581,250	
TOTAL REVENUES AND TRANSFERS IN		<u>1,943,714</u>	<u>3,337,810</u>	<u>818,789</u>	<u>3,630,039</u>	<u>(1,289,021)</u>
PERSONNEL						
47-4182-110	SALARIES	312,230	340,667	143,544	418,983	78,316
47-4182-120	PART-TIME EMPLOYEE SALARIES	-	-	240	-	-
47-4182-130	EMPLOYEE BENEFITS	167,235	191,600	73,995	215,483	23,883
47-4182-140	OVERTIME PAY	7,558	6,600	3,078	6,600	-
47-4182-160	EMPLOYEE RECOGNITION	1,316	2,000	128	2,000	-
	TOTAL PERSONNEL	<u>488,339</u>	<u>540,867</u>	<u>220,985</u>	<u>643,066</u>	<u>102,199</u>
OPERATIONS						
47-4182-200	BUSINESS LUNCHES	25	600	-	500	(100)
47-4182-230	MILEAGE AND VEHICLE ALLOWANCE	-	-	-	-	-
47-4182-236	TRAINING & EDUCATION	-	4,000	-	4,000	-
47-4182-240	OFFICE EXPENSE	221	100	33	150	50
47-4182-241	DEPARTMENT SUPPLIES	72,655	83,000	53,711	84,481	1,481
47-4182-250	EQUIPMENT EXPENSE	13,864	8,000	6,362	8,000	-
47-4182-251	FUEL	3,416	4,000	1,249	4,000	-
47-4182-253	CENTRAL SHOP	8,657	9,090	2,377	9,685	595
47-4182-255	COMPUTER OPERATIONS	250	-	-	10,000	10,000
47-4182-260	BUILDINGS & GROUNDS	65,300	45,500	20,239	46,609	1,109
47-4182-265	COMMUNICATIONS/TELEPHONE	4,567	4,827	1,813	-	(4,827)
47-4182-310	PROFESSIONAL & TECHNICAL SERVI	96,618	80,000	72,864	95,482	15,482
47-4182-510	INSURANCE & BONDS	6,436	6,700	6,882	7,400	700
47-4182-550	UNIFORMS	3,439	5,000	354	5,000	-
47-4182-551	PERSONAL SAFETY EQUIPMENT	-	-	78	1,000	1,000
47-4182-710	COMPUTER EQUIPMENT AND SOFTWARE	2,560	1,600	629	-	(1,600)
47-4182-738	VEHICLE & EQUIPMENT LEASE	-	7,545	3,774	6,427	-
47-4182-752	JANITORIAL SERVICES	439,500	440,000	221,032	445,000	5,000
	TOTAL OPERATIONS	<u>717,508</u>	<u>699,962</u>	<u>391,394</u>	<u>727,734</u>	<u>28,890</u>
	TOTAL FACILITIES MAINTENANCE	<u>1,205,847</u>	<u>1,240,829</u>	<u>612,378</u>	<u>1,370,800</u>	<u>131,089</u>
PROJECTS						
47-5000-800	RENEWAL AND REPLACEMENT PROJECTS	140,720	718,706	116,649	2,259,239	1,540,533
47-5000-801	CAPITAL PROJECTS	-	-	-		
47-9000-712	TRANSFER TO VEHICLE FUND INCREASE FUND BALANCE	46,417	26,525	13,260	-	(26,525)
	TOTAL PROJECTS	<u>187,137</u>	<u>745,231</u>	<u>129,909</u>	<u>2,259,239</u>	<u>1,540,533</u>
	TOTAL FUND EXPENDITURES	<u>1,392,984</u>	<u>1,986,060</u>	<u>742,288</u>	<u>3,630,039</u>	<u>1,671,622</u>
SURPLUS / (DEFICIT)		<u>550,731</u>	<u>1,351,750</u>	<u>76,501</u>	<u>(0)</u>	
ESTIMATED ENDING FUND BALANCE						4,338,601
Reserved for:						
	Impact Fees					-
	Class C Roads					-
	Joint Venture					-
	Debt Service					-
	Capital Projects					4,338,601
	Endowments					-
	Unrestricted					-

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Vehicle & Equipment Fund

ESTIMATED BEGINNING FUND BALANCE1

2,875,066

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
48-3600-611	INTEREST	376,422	300,000	189,451	300,000	-
48-3800-047	V&E LEASE-CENTRAL SHOP	36,338	26,525	13,260	23,835	(2,690)
48-3800-048	V&E LEASE - FACILITIES	10,079	7,545	3,774	6,427	(1,118)
48-3800-050	V&E LEASE - IS	-	102,519	51,258	96,950	(5,569)
48-3800-051	V&E LEASE - WATER	94,975	74,091	37,044	66,957	(7,134)
48-3800-052	V&E LEASE - SEWER	127,417	105,961	52,980	97,047	(8,914)
48-3800-053	V&E LEASE - ELECTRIC	287,279	208,498	104,250	188,873	(19,625)
48-3800-055	V&E LEASE - STORM WATER	58,164	58,509	29,256	55,246	(3,263)
48-3800-057	V&E LEASE - SOLID WASTE	239,446	209,372	104,688	237,863	28,491
48-3800-058	V&E LEASE - GOLF COURSE	86,391	73,078	36,540	67,620	(5,458)
48-3800-805	V&E LEASE - GENERAL FUND	1,340,045	959,952	479,976	919,954	(39,998)
48-3800-810	TRANSFER FROM CAP PROJ FUND					
48-3900-047	SALE OF SURPLUS-CENTRAL SHOP					
48-3900-051	SALE OF SURPLUS - WATER	27,675	-	18,205		
48-3900-052	SALE OF SURPLUS - SEWER	3,675	-	-		
48-3900-053	SALE OF SURPLUS - ELECTRIC	7,276	-	10,000		
48-3900-055	SALE OF SURPLUS - STORM WATER	32,900	-	-		
48-3900-058	SALE OF SURPLUS - GOLF COURSE	-	-	200		
48-3900-801	SALE OF SURPLUS - PUBLIC SAFTY	26,901	-	5,500		
48-3900-802	SALE OF SURPLUS-BLDGS & GROUND					
48-3900-803	SALE OF SURPLUS - PUBLIC WORKS	3,300	-	-		
48-3900-804	SALE OF SURPLUS-RECREATION	1,325	-	11,500		
48-3900-805	SALE OF SURPLUS - ADMIN					
48-3900-806	SALE OF SURPLUS-PLAN & ZONE					
48-3900-807	SALE OF SURPLUS-WATER					
48-3900-808	SALE OF SURPLUS -FIRE DEPT					
48-3900-810	SALE OF SURPLUS-STREETS	11,850	-	7,700		
48-3900-811	SALES OF SURPLUS -PARKS	9,220	-	-		
48-3900-812	SALE/TRADE SURPLUS -SOLID WAST	-	-	22,500		
48-3900-813	SALE OF SURPLUS-CEMETERY					
	UTILIZE FUND BALANCE				346,915	346,915
	TOTAL - REVENUES	2,780,678	2,126,050	1,178,082	2,407,687	281,637
EXPENDITURES						
	ADMINISTRATION					
48-4130-010	CAR - FLEET	-	80,000	-	69,750	(10,250)
48-4130-020	EMERGENCY REPLACEMENT	95,236	117,014	23,404		(117,014)
48-4130-030	EQUIPMENT REPLACEMENT				103,000	103,000
	SUBTOTAL - ADMINISTRATION	95,236	197,014	23,404	172,750	(24,264)
	COMMUNITY DEVELOPMENT					
48-4160-010	REPLACEMENT VEHICLES					-
	SUBTOTAL - COMMUNITY DEVELOPMENT	-	-	-	-	-
	PUBLIC WORKS					
48-4410-013	ROLLER					-
48-4410-014	TRUCK					-
48-4410-015	EQUIPMENT REPLACEMENT					-
	SUBTOTAL - PUBLIC WORKS	-	-	-	-	-
	FACILITIES MAINTENANCE					
48-4182-001	REPLACEMENT VEHICLES				135,000	135,000
48-4182-002	EQUIPMENT REPLACEMENT					
	SUBTOTAL - FACILITIES MAINTENANCE	-	-	-	135,000	135,000



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Vehicle & Equipment Fund

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
ENGINEERING						
48-4185-001	REPLACEMENT VEHICLES	-	80,000	-		(80,000)
48-4185-002	EQUIPMENT REPLACEMENT					-
	SUBTOTAL - ENGINEERING	-	80,000	-	-	(80,000)
PUBLIC SAFETY						
48-4210-015	REPLACEMENT EQUIPMENT	96,811	-	-		-
48-4210-021	PATROL	215,847	62,000	1,250		(62,000)
48-4227-013	FIRE/EMS	686,690	1,302,999	275,136	280,000	(1,022,999)
48-4227-015	REPLACEMENT EQUIPMENT	147,715	66,000	34,635		-
	SUBTOTAL - PUBLIC SAFETY	1,147,063	1,430,999	311,020	280,000	(1,084,999)
STREETS						
48-4410-013	VEHICLE REPLACEMENT	59,952	50,000	48,878	310,000	260,000
48-4410-015	EQUIPMENT REPLACEMENT	-	190,000	-	45,000	(145,000)
	SUBTOTAL - STREETS	59,952	240,000	48,878	355,000	115,000
PARKS						
48-4510-010	TRUCK(S)	-	150,525	89,193	104,786	
48-4510-015	REPLACEMENT EQUIPMENT					
	SUBTOTAL - PARKS	-	150,525	89,193	104,786	-
CANYON PARKS						
48-4520-010	1 TON TRUCK	-	51,192	50,574		(51,192)
48-4520-014	EQUIPMENT REPLACEMENT	-	23,100	9,492	27,000	3,900
	SUBTOTAL - CANYON PARKS	-	74,292	60,066	27,000	(47,292)
CLYDE RECREATION CENTER						
48-4550-010	PICKUP	-	-	-		-
48-4550-015	EQUIPMENT REPLACEMENT	-	235,619	207,812	58,820	(176,799)
	SUBTOTAL - CRC	-	235,619	207,812	58,820	-
RECREATION						
48-4560-001	PICKUP	-	-	-		-
48-4560-002	EQUIPMENT REPLACEMENT	39,600	21,500	21,241		(21,500)
	SUBTOTAL - RECREATION	39,600	21,500	21,241	-	-
CEMETERY						
48-4561-001	EQUIPMENT REPLACEMENT	-	23,100	9,516	55,800	
48-4561-003	1/2 TON TRUCK					-
	SUBTOTAL - CEMETERY	-	23,100	9,516	55,800	-
LIBRARY						
48-4580-001	EQUIPMENT REPLACEMENT	2,549.92	17,450	1,248	10,000	(7,450)
	SUBTOTAL - LIBRARY	2,550	17,450	1,248	10,000	(7,450)
CENTRAL SHOP						
48-4000-800	PICKUP				53,000	53,000
	SUBTOTAL - CENTRAL SHOP	-	-	-	53,000	53,000



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Vehicle & Equipment Fund

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
WATER						
48-5100-010	SERV ICE TRUCK	-	52,000	46,170		(52,000)
48-5100-012	EQUIPMENT REPLACEMENT	8,704	31,296	-	34,000	2,704
	SUBTOTAL - WATER	8,704	83,296	46,170	34,000	(49,296)
SEWER						
48-5200-002	REPLACEMENT VEHICLES	244,582	-	-		-
48-5200-003	REPLACEMENT EQUIPMENT	9,305	-	-		-
48-5250-001	REPLACEMENT VEHICLES				55,000	55,000
48-5250-002	REPLACEMENT EQUIPMENT					-
	SUBTOTAL - SEWER	253,887	-	-	55,000	55,000
ELECTRIC						
48-5300-015	NEW VEHICLES	-	350,000	52,655	45,000	(305,000)
48-5300-018	NEW EQUIPMENT					-
48-5300-019	REPLACEMENT EQUIPMENT	-	160,000	-		(160,000)
	SUBTOTAL - ELECTRIC	-	510,000	52,655	45,000	(465,000)
STORM WATER						
48-5500-001	REPLACEMENT VEHICLES	310,028	-	-	500,898	500,898
48-5500-002	REPLACEMENT EQUIPMENT				58,633	58,633
	SUBTOTAL - STORM WATER	310,028	-	-	559,531	500,898
SOLID WASTE						
48-5700-010	GARBAGE TRUCK	323,143	372,915	-	375,000	2,085
48-5700-011	LEAF COLLECTION UNIT					-
	SUBTOTAL - SOLID WASTE	323,143	372,915	-	375,000	2,085
GOLF						
48-5861-003	REPLACEMENT VEHICLES					-
48-5861-004	REPLACEMENT EQUIPMENT	29,600	55,329	32,263	87,000	31,671
	SUBTOTAL - GOLF	29,600	55,329	32,263	87,000	31,671
48-9010-100	INTERFUND LOAN	-		-		
	SUBTOTAL - INCREASE RESERVE INCREASE RESERVES	-	-	-	-	-
	INCREASE FUND BALANCE					
	TOTAL - EXPENDITURES	2,207,261	2,998,970	645,528	2,407,687	(973,197)
	SURPLUS / (DEFICIT)	573,417	(872,920)	532,554	0	
	ESTIMATED ENDING FUND BALANCE				2,528,151	
	Reserved for:					
	Impact Fees				-	
	Class C Roads				-	
	Joint Venture				-	
	Debt Service				-	
	Capital Projects				3,084,784	
	Endowments				-	
	Unrestricted				(556,633)	

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.

Enterprise Funds

2026

The Enterprise Funds are used to account for services that are financed and operated in a manner similar to private business enterprises. The intent of the Enterprise Funds is that the costs of providing goods and services to the general public on a continuing basis be financed or covered primarily through user charges.

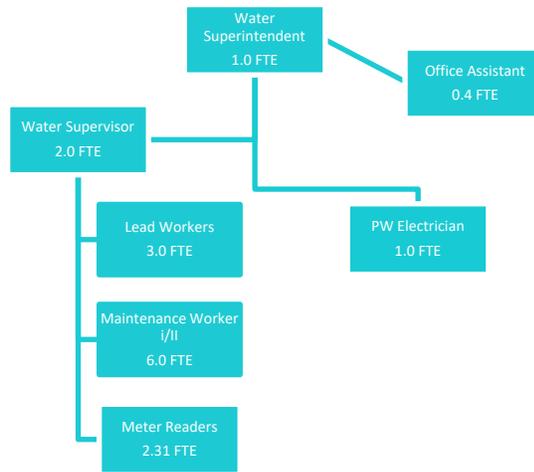
Springville City's Enterprise Funds include:

- Water Fund
- Sewer Fund
- Electric Fund
- Storm Water Fund
- Solid Waste Fund
- Golf Fund

Water

The Water Division is responsible for the proper care and operation of the water system. Major activities include meeting state requirements in sampling and sanitary survey standards and maintaining, repairing and replacing waterlines, tanks, spring collection systems and all appurtenances associated with the water system.

MISSION STATEMENT: *To provide the best quality water and services in a safe, affordable, effective and efficient manner to the community.*



Water Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	17.41	14.36	15.71
Personnel Expense	1,125,699	1,273,441	1,541,749
Non-Personnel Expense	3,297,678	12,201,596	9,724,555
Total	4,423,376	13,475,037	11,266,304

Water Department - FY 2025 Focus Goal

Focus Goal - Cross-Training Staff
<p>Strategies</p> <ol style="list-style-type: none"> 1. Identify the core duties of the Water Division to train employees for a more universal staff. 2. Supervisors and Leads will oversee and train the duties in their areas. 3. Review the progress of the cross-training program to determine how often staff should rotate crews.
<p>Measures</p> <ol style="list-style-type: none"> 1. Track % of staff trained in core duties. 2. Track crew rotations

Water Department - Performance Goals, Strategies, and Measures

Springville General Plan, Chapter 7, Community Services and Facilities - “To Provide functionally effective community facilities and services to support a safe, healthy, and vibrant community life”.				
Objective 4 - “Provide a process for planning and constructing capital improvements that meet the current and future needs of Springville City.”				
Objective 5 - “Provide a water system that is safe, economical, and meets the needs of Springville City now and in the future.”				
Goals #1 - Track projected vs. actual revenues monthly and revise/adjust expenditures as appropriate.				
Measures	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025 Target
Revenues - Actual vs Projected	89.99%	90.75%	86.78%	>90%
Goal #2- Operate the water system efficiently.				
Measures	Calendar 2022	Calendar 2023	Calendar 2024	Calendar 2025 Target
Gallons produced (million gal)	3,076	2,932	2,965	
% Water produced from wells	64%	42%	43%	
% Unaccounted water (Billed/Produced)	17%	13%	4%	11%
* Calculated March - February				

Goals #3 Maintain existing infrastructure to provide reliable water at the customer's tap				
Measures	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025 Target
Watermain repairs per 100 miles	14.0	11.8	N/A	<14
Customers out of water for over 10 Hours	N/A	N/A	N/A	<15
Springville General Plan, Chapter 10, Environment - “To ensure a balanced, clean, and safe environment while supporting and promoting energy conservation.”				
Objective 2 - “Protect and preserve waterways located in Springville.”				
Goal #4 - Provide quality water to all connections				
Measures	FY 2022	FY 2023	FY 2024	FY 2025 Target
Total coliform-positive samples	0	0	0	0
Water system state IPS score	15	15	15	<20
Skipped Meters per 1000	18.59	23.32	24.86	15
Misread Meters per 1000	4.29	2.57	1.08	4



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Water Summary

ESTIMATED BEGINNING FUND BALANCE1						9,035,306
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
51-3700-001	SALE OF CULINARY WATER - COMMERCIAL	939,404	998,339	656,594	1,084,602	86,263
51-3700-002	SALE OF CULINARY WATER - INDUSTRIAL	519,371	493,407	307,913	509,062	15,655
51-3700-711	SALE OF CULINARY WATER - RESIDENTIAL	3,764,129	4,215,677	2,406,674	4,561,641	345,964
51-3700-713	IRRIGATION WATER - PLAT A	18,465	-	-		
51-3700-714	SALE OF IRRIGATION WATER(HIGH	(62,798)	17,250	4,870		(17,250)
51-3700-716	WATER CONNECTION FEES	39,218	138,577	15,925	38,040	(100,537)
51-3700-718	P.I. METER FEES	11,191	111,664	5,955	14,920	(96,744)
51-3700-719	SUNDRY REVENUES	-	1,500	35,000	35,405	33,905
51-3700-720	INTEREST INCOME - WATER	511,120	468,000	288,084	427,500	(40,500)
51-3700-722	INTEREST- WATER BOND	-	2,300	-	-	(2,300)
51-3700-726	SALE OF SCRAP MATERIAL	2,926	1,000	-	2,000	1,000
51-3700-727	WATER IMPACT FEES	145,522	276,375	41,766	98,568	(177,807)
51-3700-729	SALE OF PRESSURIZED IRRIGATION WATER	289,550	257,863	219,051	323,624	65,761
51-3700-730	SECONDARY WATER IMPACT FEES	67,675	288,600	38,430	90,695	(197,905)
51-3700-742	WATER EXTENSIONS	4,306	2,000	966	2,000	-
51-3700-743	CONSTRUCTION WATER USAGE FEE	4,440	3,000	1,880	3,000	-
51-3700-747	WATER SEWER REV BOND 2008	(49,987)	-	12,062	15,000	15,000
51-3700-749	HYDRANT METER RENTAL FEE	4,603	5,000	3,760	5,000	-
51-3700-801	INTERNAL SALES	90,049	90,049	45,024	90,049	(0)
51-3700-820	PROCEEDS FROM BONDS					-
51-3700-831	UTILIZE WATER IMPACT FEES RESERVES				1,189,745	1,189,745
51-3700-835	UTILIZE UNRESTRICTED FUNDS RESERVE				2,775,453	2,775,453
51-3700-836	UTILIZE SECONDARY WATER IMPACT FEE					-
51-3700-837	GRANT REVENUE	-	2,000,000	-		(2,000,000)
51-3700-840	CONTRACT SERVICES					-
TOTAL - REVENUES		<u>6,299,184</u>	<u>9,370,601</u>	<u>4,083,955</u>	<u>11,266,304</u>	<u>1,895,703</u>
EXPENDITURES						
	DEPARTMENTAL EXPENDITURES	2,058,295	3,231,348	1,190,029	3,610,120	377,972
	DEBT SERVICE	379,272	390,648	19,439	545,504	154,856
	TRANSFERS	1,395,975	1,562,766	781,380	1,711,753	148,987
	CAPITAL IMPROVEMENT PROJECTS	586,712	8,285,275	825,999	5,393,927	(2,891,348)
	EQUIPMENT REPLACEMENT					-
	INCREASE RESERVES	-	-	-	-	-
	BAD DEBT	3,122	5,000	4,559	5,000	-
TOTAL - EXPENDITURES		<u>4,423,376</u>	<u>13,475,037</u>	<u>2,821,406</u>	<u>11,266,304</u>	<u>(2,209,533)</u>
SURPLUS/(DEFICIT)		<u>1,875,807</u>	<u>(4,104,436)</u>	<u>1,262,549</u>		<u>(0)</u>
ESTIMATED ENDING FUND BALANCE						6,259,853
Reserved for:						
	Community Improvements					1,013,402
	Investment in Joint Venture					
	Debt Service					127,693
	Designated for Construction					1,046,328
	Working Capital (30% Operating Revenue)					1,846,592
	Unrestricted					2,225,838

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Water Distribution

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
51-5100-110	PAYROLL - WATER	635,794	692,440	218,604	821,303	128,863
51-5100-120	PART-TIME EMPLOYEE SALARIES	46,340	33,200	30,757	80,370	47,170
51-5100-130	EMPLOYEE BENEFITS	303,906	327,015	142,264	498,586	171,571
51-5100-140	OVERTIME PAY	29,072	25,000	13,632	25,000	-
51-5100-160	EMPLOYEE RECOGNITION	3,700	3,638	1,693	4,075	437
	TOTAL PERSONNEL	1,018,813	1,081,293	406,950	1,429,334	348,041
OPERATIONS						
51-5100-200	BUSSINESS LUNCHES	584	650	91	1,450	800
51-5100-220	PERIODICALS AND PUBLICATIONS				-	-
51-5100-230	MILEAGE AND TRAVEL ALLOWANCE	2,888	3,732	2,533	4,410	678
51-5100-236	TRAINING & EDUCATION	6,095	18,490	1,860	24,241	5,751
51-5100-240	OFFICE EXPENSE	1,828	1,111	859	1,569	458
51-5100-241	DEPARTMENTAL SUPPLIES	2,238	2,076	695	2,147	71
51-5100-242	MAINTENANCE - EXISTING LINES	169,830	298,715	153,297	392,098	93,383
51-5100-244	WATER METERS	8,886	173,261	27,071	123,897	(49,364)
51-5100-243	MATERIALS & SUPPLIES	91,646	97,904	69,358	202,527	104,623
51-5100-245	MERCHANT CREDIT CARD FEES	-	-	-	43,350	43,350
51-5100-250	EQUIPMENT EXPENSE	5,068	36,805	21,997	38,474	1,669
51-5100-251	FUEL	23,311	36,443	9,276	45,521	9,078
51-5100-253	CENTRAL SHOP	11,166	21,546	6,934	22,956	1,410
51-5100-255	COMPUTER OPERATIONS	567	6,200	182	39,041	32,841
51-5100-260	BUILDINGS & GROUNDS	19,902	10,000	6,456	15,000	5,000
51-5100-262	PLAT A" IRRIGATION"	629	-	-	-	-
51-5100-265	COMMUNICATION/TELEPHONE	6,007	6,387	2,889	-	(6,387)
51-5100-270	HIGHLINE DITCH O & M	224	2,350	-	2,350	-
51-5100-275	WATER SHARES	114,682	156,785	97,378	159,585	2,800
51-5100-310	PROFESSIONAL & TECHNICAL SERV	202,527	319,639	66,511	196,200	(123,439)
51-5100-312	S.U.V.M.W.A. EXPENSES	5,522	6,000	4,209	6,000	-
51-5100-330	SERVICE REQUEST	14	3,000	-	1,500	(1,500)
51-5100-510	INSURANCE & BONDS	18,590	17,000	17,738	18,300	1,300
51-5100-511	CLAIMS SETTLEMENTS	3,420	25,000	3,365	15,000	(10,000)
51-5100-540	COMMUNITY PROMOTIONS	1,342	15,253	141	3,000	(12,253)
51-5100-550	UNIFORMS	9,684	11,035	975	13,035	2,000
51-5100-551	PERSONAL PROTECTIVE EQUIPMENT	3,302	5,580	1,337	7,430	1,850
51-5100-650	ELECTRIC UTILITIES	193,354	330,000	143,376	335,000	5,000
51-5100-710	COMPUTER HARDWARE AND SOFTWARE	3,564	5,950	3,845	-	(5,950)
51-5100-737	INTERNAL SERVICES CHARGE	-	67,289	33,642	97,786	30,497
51-5100-738	VEHICLE & EQUIPMENT LEASE	-	74,091	37,044	66,957	(7,134)
	TOTAL OPERATIONS	906,871	1,752,292	713,059	1,878,824	125,732
	TOTAL WATER EXPENDITURES	1,925,684	2,833,585	1,120,009	3,308,158	473,773



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Water PI

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
51-5150-110	PAYROLL - WATER	66,774	114,275	31,708	63,564	(50,711)
51-5150-120	PART-TIME EMPLOYEE SALARIES				-	-
51-5150-130	EMPLOYEE BENEFITS	35,362	72,873	23,271	42,851	(30,022)
51-5150-140	OVERTIME PAY	4,750	5,000	5,886	6,000	1,000
51-5150-160	EMPLOYEE RECOGNITION					-
	TOTAL PERSONNEL	106,886	192,148	60,864	112,415	(79,733)
OPERATIONS						
51-5150-200	BUSSINESS LUNCHES	130	450	-	450	-
51-5150-220	PERIODICALS AND PUBLICATIONS					-
51-5150-230	MILEAGE AND TRAVEL ALLOWANCE					-
51-5150-236	TRAINING & EDUCATION	-	4,595	-	4,669	74
51-5150-240	OFFICE EXPENSE	197	167	-	257	90
51-5150-241	DEPARTMENTAL SUPPLIES	59	221	-	224	3
51-5150-242	MAINTENANCE - EXISTING LINES	9,370	40,464	386	60,802	20,338
51-5150-244	WATER METERS	840	80,872	-	41,540	(39,332)
51-5150-245	MATERIALS & SUPPLIES	1,920	4,269	2,010	8,040	3,771
51-5150-250	EQUIPMENT EXPENSE	1,239	2,470	1,064	3,397	927
51-5150-251	FUEL	3,525	3,162	1,468	3,500	338
51-5150-252	VEHICLE EXPENSE					-
51-5150-253	CENTRAL SHOP	1,784	1,547	1,157	1,649	102
51-5150-255	COMPUTER OPERATIONS					-
51-5150-260	BUILDINGS & GROUNDS					-
51-5150-262	PLAT A" IRRIGATION"					-
51-5150-265	COMMUNICATION/TELEPHONE					-
51-5150-270	HIGHLINE DITCH O & M					-
51-5150-310	PROFESSIONAL & TECHNICAL SERV	3,446	60,388	1,292	58,060	(2,328)
51-5150-330	SERVICE REQUEST	-	750	-	300	(450)
51-5150-510	INSURANCE & BONDS	1,663	1,800	1,778	2,000	200
51-5150-511	CLAIMS SETTLEMENTS	-	1,000	-	1,000	-
51-5150-540	COMMUNITY PROMOTIONS	37	400	-	400	-
51-5150-550	UNIFORMS	1,401	2,060	-	2,060	-
51-5150-551	PERSONAL PROTECTIVE EQUIPMENT	115	1,000	-	1,200	200
51-5150-710	COMPUTER HARDWARE AND SOFTWARE					-
	TOTAL OPERATIONS	25,726	205,615	9,156	189,548	(16,067)
	TOTAL WATER EXPENDITURES	132,612	397,763	70,020	301,963	(95,800)



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Water Capital

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
WATER FUND						
CAPITAL EXPENDITURES - PRESSURIZED IRRIGATION						
51-6900-100	NEW VEHICLE					-
51-6900-101	PI METER ASSEMBLY & INSTALLATION					-
51-6900-102	1200 WEST PI LINE					-
CAPITAL EXPENDITURES - CULINARY WATER						
51-6190-129	UPPER SPRING CREEK TANK COATIN	126,710	3,290	-	60,000	56,710
51-6190-842	REPLACE LINE-1000S/700 E	3,007	-	-		-
51-6190-888	CANYON PRV UPGRADE	-	100,000	-		(100,000)
51-6190-890	GENERAL WATERLINE RENEWAL & RE	-	1,132,037	-		(1,132,037)
51-6190-859	SOUTH MAIN ST WATER PIPELINE				2,993,987	2,993,987
51-6190-902	FIREFLOW DEFICIENCIES CORRECTIONS				750,000	750,000
51-6190-903	BURT SPRINGS RENOVATION	411,207	2,596,268	825,999		(2,596,268)
51-6190-909	BARTHLOMEW SPRING REMEDIATION	7,190	-	-		-
51-6190-916	1200W CENTER TO 250 N-CULINARY	-	80,079	-		(80,079)
51-6190-917	1200W CENTER TO 250N SECONDARY	-	58,978	-		(58,978)
51-6190-918	WELL VFDS AND POWER UPDATES	-	234,702	-		(234,702)
51-6190-919	JURDS SPRINGS ELECTRICAL UPDAT	-	52,450	-		(52,450)
51-6190-922	425 W 400 N TO WHITEHEAD PIPE	-	64,620	-	28,000	(36,620)
51-6190-924	1200 W 250 N UTILITY CROSS-CUL	-	25,551	-		(25,551)
51-6190-925	1200 W 250 N UTILITY CROSS-SEC	-	25,551	-		(25,551)
51-6190-926	NEW EQUIPMENT	38,598	-	-		-
51-6190-927	400 S WELL #2 SPARE PUMP	-	65,000	-		(65,000)
51-6190-928	STRONG PRV OVERHAUL	-	76,376	-		(76,376)
51-6190-929	SPRING OAKS DR WATER MAIN	-	1,467,590	-		(1,467,590)
51-6190-930	PLC UPGRADE FOR WELLS	-	25,000	-		(25,000)
51-6190-931	425 W 400 N TO WHITEHEAD PIPE	-	79,002	-	28,000	(51,002)
51-6190-932	CHRLORINATION STATIONS	-	128,781	-		(128,781)
51-6190-933	UPPER HIGHLINE DITCH REPLACMEN	-	1,000,000	-		(1,000,000)
51-6190-934	AMR METERING	-	1,000,000	-		(1,000,000)
51-6190-935	900 S WELL CHLORINE BUILDING				50,000	50,000
51-6190-936	SCADA CONNECTIONS TO FIBER				66,000	66,000
51-6190-937	900 S 800 E ROUND ABOUT				100,000	100,000
51-6190-938	NEW TRANSPORT TRAILER				18,000	18,000
51-6190-939	UTILITY VEHICLE TRANSPORTATION				19,500	19,500
TOTAL PROJECTS - OPERATIONS FUNDED		586,712	8,215,275	825,999	4,113,487	(4,101,788)
IMPACT FEE PROJECTS						
51-6800-002	SECONDARY PIPE OVERSIZING				1,280,440	1,280,440
51-6800-032	OVERSIZING OF CULINARY WATER L					-
51-6800-035	400 SOUTH WELL					-
51-6800-037	LOWER SPRING CREEK TANK #3					-
51-6800-038	MP #15 2450 W CENTER UPSIZING	-	70,000	-		(70,000)
TOTAL IMPACT FEE PROJECTS		-	70,000	-	1,280,440	1,210,440
TOTAL WATER CAPITAL PROJECTS		586,712	8,285,275	825,999	5,393,927	



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

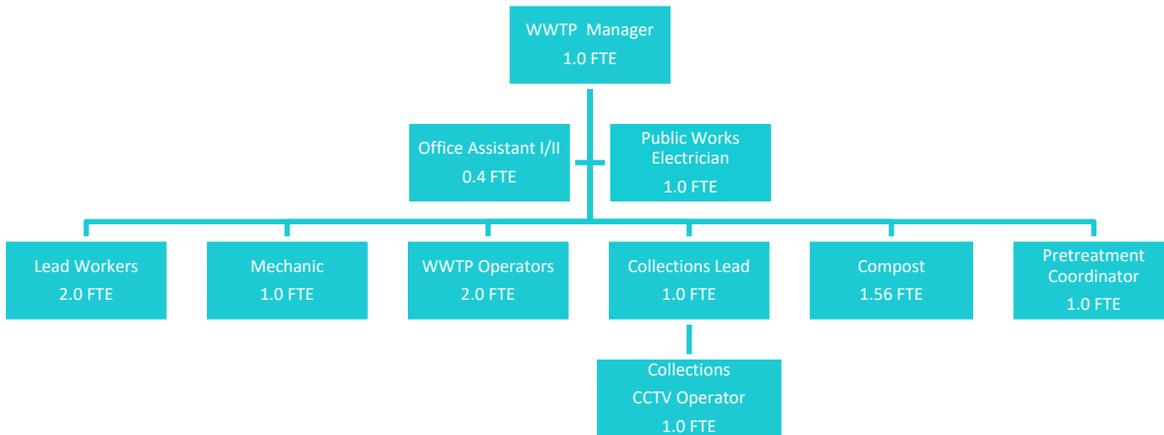
Water Other

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
WATER FUND PRINCIPAL						
51-7000-796	SERIES 2008 PRINCIPAL	162,360	171,270	-	179,190	7,920
51-7000-797	SERIES 2021 PRINCIPAL	170,000	180,000	-	190,000	10,000
TOTAL PRINCIPAL		332,360	351,270	-	369,190	17,920
TRANSFERS, OTHER						
51-9000-150	BAD DEBT EXPENSE	3,122	5,000	4,559	5,000	-
51-9000-710	ADMIN FEE DUE GENERAL FUND	779,658	1,086,853	543,426	1,118,304	31,451
51-9000-712	VEHICLE & EQUIPMENT FUNDING	94,975	-	-	-	-
51-9000-715	OPERATING TRANSFER TO GENL FUN	494,901	475,913	237,954	511,179	35,266
51-9000-716	TRANSFER TO FACILITIES FUND	26,441	-	-	-	-
51-9000-717	TRASFER FOR PUBLIC ARTS PROGRAM	77,034	44,656	22,326	82,270	37,614
51-9000-740	REVENUE BOND INTEREST					
51-9000-752	COST OF ISSUANCE					
51-9000-790	BOND ADMINISTRATION	1,916	2,500	1,000	2,500	-
51-9000-803	SERIES 2008 INTEREST	44,996	36,878	18,439	28,314	(8,564)
51-9000-804	SERIES 2021 INTEREST	163,000	154,500	77,250	145,500	(9,000)
51-9010-100	INTERFUND LOAN					
	INCREASE PI IMPACT FEE RESERVES					
	INCREASE RESERVES					-
TOTAL TRANSFERS, OTHER		1,686,043	1,806,300	904,953	1,893,067	86,767

Waste Water

The Waste Water Department is responsible for the management of the water reclamation facility and sewer collections infrastructure. The Department develops and implements the master plan in conjunction with Public Works Administration and the Engineering Division. The Waste Water Department prepares the budget and reviews revenue vs expenses monthly. Water reclamation activities include: meeting permit requirements, waste water reclamation, industrial pretreatment program, bio-solids disposal (compost) and sewer pump stations. The collections division's tasks include: inspection and cleaning of manholes and pipe lines, system repairs, and infrastructure mapping.

MISSION STATEMENT: *Provide Springville residents with quality waste water reclamation and collection services with the most responsible impact on the environment.*



Waste Water Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	9.91	11.46	11.96
Personnel Expense	733,972	971,406	1,197,014
Non-Personnel Expense	4,400,766	12,423,885	6,812,229
Total	5,134,738	13,395,291	8,009,243

Waste Water - Performance Goals, Strategies, and Measures

SPRINGVILLE CITY GENERAL PLAN, Chapter 7, Community Services and Facilities - “To provide functionally effective community facilities and services to support a safe, healthy, and vibrant community life.”				
Objective 7 - “To provide a wastewater collection and treatment system that protects the health and safety of the City, is economical, and is designed to meet the needs of Springville City now and in the future”				
Goal - WRF-Track projected revenues vs. actual revenues on monthly basis and revise/adjust expenditures as appropriate.				
Measures	2022	2023	2024	2026 (Target)
Total Revenue	103%	107%	100%	100 %
Operations Expenses	92%	81%	87%	< 100 %
Goal - WRF- Operate the WRF as efficiently as possible, monitor treatment capacity and ensure compliance with state and federal laws				
Strategy - Monitor costs, physical and biological treatment processes to get the best results and comply with UPDES permit.				
Measures	2022	2023	2024	2026 (Target)
Average Cost to Treat 1 million Gallons	\$880	\$882	\$813	<\$900
WRF Hydraulic Capacity Used	56%	62%	64%	<85%
Nestle Pretreatment Capacity Used	50%	57%	64%	<85%
Comply with effluent permit requirements	14 Violations	4 Violations	0 Violations	0 Violations
Goal - WRF- Ensure proper operation of the sewer pump stations to prevent sanitary sewer overflows.				
Strategy - Develop implement and update standard operating procedures detailing cleaning and maintenance of the 14 current facilities.				
Measures	2022	2023	2024	2026 (Target)
Sewage overflows	0	1	0	0
Goal - WRF- Minimize or eliminate the amount of FOG (fat, oil and grease) from commercial and industrial users that enters the sewer collections system				
Strategy - Work proactively to identify commercial and industrial FOG contributors and inspect their grease traps/separators.				
Measures	2022	2023	2024	2026 (Target)
Inventory and map industries that require grease traps	79	101	120	100%
Conduct grease trap inspections 2 times a year, document number of inspections conducted	99%	100%	100%	100%

Sewer Collections - Performance Goals, Strategies, and Measures

Goal - Sewer Collections-Track projected revenues vs. actual revenues on monthly basis and revise/adjust expenditures as appropriate.				
Measures	2022	2023	2024	2026 (Target)
Total Revenue	103%	107%	100%	100 %
Operations Expenses	70%	82%	78%	< 100 %
Impact Fees Collected	67%	21%	44%	100%
Goal - Sewer collections- Provide a reliable sewer collection system				
Strategy - Work proactively to inspect, clean and repair sewer collections infrastructure, to comply with risk management and state requirements				
Clean and Inspect gravity pipelines (5 years)				
Gravity Sewer Main Pipe Line - 740,122 feet				
Pressure Sewer Pipe Line - 45,980 feet;				
Clean and Inspect manholes (Annual)				
SS Manholes 2,886				
Measures	2022	2023	2024	2026 (Target)
CCTV Inspections	102%	43%	37%	100%
Pipe Cleaning	89%	78%	37%	100%
MH Inspected/Cleaned	69%	55%	72%	100%
Sewer Back-ups	0	0	0	0



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Sewer Summary

ESTIMATED BEGINNING FUND BALANCE ¹						9,855,607
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
52-3700-730	SEWER SERVICE FEES - INDUSTRIAL	546,313	513,838	315,057	519,100	5,262
52-3700-731	SEWER SERVICE FEES	5,071,571	5,289,239	2,622,017	5,461,547	172,308
52-3700-732	SEWER SERVICE - PRETREATMENT	258,445	390,283	63,205	256,945	(133,338)
52-3700-735	INTEREST INCOME	511,225	470,000	263,880	470,000	-
52-3700-739	SUNDRY REVENUES	4,605	7,000	1,340	5,000	(2,000)
52-3700-745	SEWER IMPACT FEES	168,133	386,100	53,196	125,000	(261,100)
52-3700-747	WATER SEWER REV BOND 2008 INTE	15,393	-	9,003	14,000	14,000
52-3700-749	COMPOST SALES	89,948	55,000	26,997	87,500	32,500
52-3700-751	DUMP FEES	29,607	31,000	14,260	31,000	-
52-3700-800	DEVELOPER CONTRIBUTIONS					-
52-3700-801	INTERNAL SALES	87,288	87,288	43,644	89,807	2,519
52-3700-812	UTILIZE SEWER IMPACT FEE RESERVES					-
52-3700-813	TRANSFER FROM SOLID WASTE	92,000	92,000	46,002	92,460	
52-3700-835	UTILIZE UNRESTRICTED FUNDS RESERVE				856,884	856,884
52-3700-840	CONTRACT SERVICES					-
TOTAL - REVENUES		6,874,526	7,321,748	3,458,601	8,009,243	687,035
EXPENDITURES						
	COLLECTIONS EXPENDITURES	491,165	892,650	267,158	944,974	52,324
	WASTE TREATMENT EXPENDITURES	1,195,039	1,788,426	597,409	1,923,595	135,169
	DEBT SERVICE	841,578	845,603	74,686	842,996	(2,607)
	TRANSFERS	1,195,048	1,287,335	643,668	1,369,207	81,872
	CAPITAL IMPROVEMENT PROJECTS	1,326,706	8,194,134	701,307	2,801,171	(5,392,963)
	EQUIPMENT REPLACEMENT	82,192	382,143	143,250	122,301	(259,842)
	INCREASE IMPACT FEE RESERVES					
	INCREASE RESERVES	-	-	-	-	-
	BAD DEBT	3,010	5,000	2,753	5,000	-
TOTAL - EXPENDITURES		5,134,738	13,395,291	2,430,231	8,009,243	(5,386,047)
SURPLUS/(DEFICIT)		1,739,788	(6,073,543)	1,028,371	(0)	
ESTIMATED ENDING FUND BALANCE						8,998,723
Reserved for:						
	Community Improvements					-
	Investment in Joint Venture					-
	Debt Service					473,972
	Designated for Construction					4,992,497
	Working Capital (30% Operating Revenue)					1,871,278
	Unrestricted					1,660,976

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Sewer Collections

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
SEWER COLLECTIONS EXPENDITURES						
PERSONNEL						
52-5200-110	PAYROLL - SEWER COLLECTION	191,907	192,600	65,700	228,376	35,776
52-5200-120	PART-TIME EMPLOYEE SALARIES	26,458	-	8,827	-	-
52-5200-130	EMPLOYEE BENEFITS	96,842	88,031	40,778	131,753	43,722
52-5200-140	OVERTIME PAY	2,246	3,000	3,039	3,000	-
52-5200-160	EMPLOYEE RECOGNITION	640	1,013	-	875	(138)
	TOTAL PERSONNEL	318,093	284,644	118,344	364,004	79,360
OPERATIONS						
52-5200-200	BUSINESS LUNCHES	67	250	-	200	(50)
52-5200-230	MILEAGE AND TRAVEL ALLOWANCE	67	804	-	840	-
52-5200-236	TRAINING & EDUCATION	2,799	5,605	-	6,855	1,250
52-5200-240	OFFICE EXPENSE	994	1,100	515	1,100	-
52-5200-241	MATERIALS & SUPPLIES	6,737	4,600	-	4,600	-
52-5200-242	MAINTENANCE - EXISTING LINES	13,604	30,000	18,600	30,000	-
52-5200-245	MERCHANT CREDIT CARD FEES	-	-	-	42,160	42,160
52-5200-250	EQUIPMENT EXPENDITURES	11,049	14,700	9,060	14,700	-
52-5200-251	FUEL	7,348	12,800	2,908	10,960	(1,840)
52-5200-253	CENTRAL SHOP	6,158	10,986	2,786	11,705	719
52-5200-255	COMPUTER OPERATIONS	-	-	-	27,750	27,750
52-5200-260	BUILDINGS & GROUNDS	-	200	-	200	-
52-5200-265	COMMUNICATION/TELEPHONE	1,728	1,322	849	-	(1,322)
52-5200-310	PROFESSIONAL & TECHNICAL SERVI	56,824	296,375	3,034	214,000	(82,375)
52-5200-330	CUSTOMER SERVICE REQUESTS	-	5,000	-	5,000	-
52-5200-510	INSURANCE & BONDS	16,059	14,500	14,591	14,800	300
52-5200-511	CLAIMS SETTLEMENTS	-	5,000	-	10,000	5,000
52-5200-550	UNIFORMS	1,667	4,740	481	3,763	(977)
52-5200-551	PERSONAL PROTECTIVE EQUIPMENT	1,580	1,915	288	1,915	-
52-5200-650	ELECTRIC UTILITIES	42,823	44,800	18,257	45,000	200
52-5200-710	COMPUTER HARDWARE & SOFTWARE	3,568	-	795	-	-
52-5200-737	INTERNAL SERVICES CHARGE	-	92,956	46,476	79,120	(13,836)
52-5200-738	VEHICLE & EQUIPMENT LEASE	-	60,353	30,174	56,302	(4,051)
	TOTAL OPERATIONS	173,072	608,006	148,813	580,970	(27,072)
	TOTAL SEWER COLLECTIONS EXPENDITURES	491,165	892,650	267,158	944,974	52,288



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Sewer Treatment

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
WASTE WATER TREATMENT PLANT						
PERSONNEL						
52-5250-110	PAYROLL - DISPOSAL PLANT	254,113	391,794	138,011	495,185	103,391
52-5250-120	PART-TIME EMPLOYEE SALARIES	30,133	74,535	31,077	52,668	(21,867)
52-5250-130	EMPLOYEES BENEFITS	120,376	212,858	62,094	276,107	63,249
52-5250-140	OVERTIME PAY	9,459	6,000	6,274	7,000	1,000
52-5250-160	EMPLOYEE RECOGNITION	1,797	1,575	908	2,050	475
	TOTAL PERSONNEL	<u>415,879</u>	<u>686,762</u>	<u>238,363</u>	<u>833,010</u>	<u>146,248</u>
OPERATIONS						
52-5250-200	BUSINESS LUNCHES	167	700	26	700	-
52-5250-230	MILEAGE AND TRAVEL ALLOWANCE	933	1,481	-	1,547	66
52-5250-236	TRAINING & EDUCATION	1,745	5,775	641	6,045	270
52-5250-240	OFFICE SUPPLIES	487	225	137	225	-
52-5250-241	OPERATION SUPPLIES	279,681	356,975	126,666	359,375	2,400
52-5250-250	EQUIPMENT EXPENSE	78,361	114,500	29,831	114,500	-
52-5250-251	FUEL	19,665	36,000	6,543	28,123	(7,877)
52-5250-252	VEHICLE EXPENSE				-	
52-5250-253	CENTRAL SHOP	5,015	8,587	1,860	9,149	562
52-5250-255	COMPUTER OPERATIONS	192	-	-	32,300	32,300
52-5250-260	BUILDINGS & GROUNDS	30,214	46,850	11,700	49,400	2,550
52-5250-265	COMMUNICATION/TELEPHONE	5,264	4,837	2,214	-	(4,837)
52-5250-310	PROFESSIONAL & TECHNICAL SERVI	95,498	148,050	42,844	114,550	(33,500)
52-5250-510	INSURANCE & BONDS	16,805	17,000	17,151	17,500	500
52-5250-511	CLAIMS SETTLEMENTS	12,300	10,000	-	10,000	-
52-5250-550	UNIFORMS	3,948	5,980	380	7,690	1,710
52-5250-551	PERSONAL PROTECTIVE EQUIPMENT	3,861	5,045	148	6,135	1,090
52-5250-650	ELECTRIC UTILITIES	224,154	257,600	95,915	257,600	-
52-5250-655	BOILER NATURAL GAS	-	35,000	-	35,000	-
52-5250-710	COMPUTER HARDWARE AND SOFTWARE	872	1,450	185		(1,450)
52-5250-738	VEHICLE & EQUIPMENT LEASE	-	45,609	22,806	40,745	(4,864)
	TOTAL OPERATIONS	<u>779,160</u>	<u>1,101,664</u>	<u>359,046</u>	<u>1,090,585</u>	<u>(11,079)</u>
	TOTAL WWTP EXPENDITURES	<u>1,195,039</u>	<u>1,788,426</u>	<u>597,409</u>	<u>1,923,595</u>	<u>135,169</u>



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Sewer Capital

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
VEHICLES & EQUIP-WASTE WATER						
52-6150-224	PUMP REPLACEMENT	67,495	118,739	18,250	122,301	3,562
52-6150-236	SHOP FOR VACTORS AND TV TRUCK	-	125,000	125,000		(125,000)
52-6150-406	NEW EQUIPMENT	14,696	138,404	-		(138,404)
TOTAL VEHICLES & EQUIP-WASTE WATER		82,192	382,143	143,250	122,301	(259,842)
CAPITAL PROJECTS - OPERATIONS FUNDED						
52-6080-121	LAND/ROW/EASEMENTS	-	454,000	104,336		(454,000)
52-6190-101	WRF TRANSFORMER POWER LINE	33,525	92,475	-		(92,475)
52-6190-159	OAKBROOK PUMP STATION FIX	-	179,060	-		(179,060)
52-6190-241	LS GENERATOR REPLACEMENT	-	30,000	31,956		(30,000)
52-6190-243	METHANE COLLECTION	-	498,600	-		(498,600)
52-6190-244	TRICKLE FILTER PUMP REPLACEMENT	65,033	71,088	2,654		(71,088)
52-6190-245	SAND FILTER REHABILITATION	-	713,000	-	100,000	(613,000)
52-6190-825	GENERAL SEWER REPAIRS	546,325	314,213	15,041	316,838	2,625
52-6190-838	DIGESTER MIXERS	221,858	-	-		-
52-6190-841	1200W CENTER - 250N SEWER LINE	-	40,000	-		(40,000)
52-6190-842	700 N (MAIN-450W) SEWER LINE	103,927	1,042,561	6,430		(1,042,561)
52-6190-844	PUBLIC WORKS FACILITY	-	500,664	500,664	50,000	(450,664)
52-6190-846	PW PROJECT SEWER IMPROVEMENTS	130,830	119,700	-	120,700	1,000
52-6190-847	STM-AEROTORS BFD REPLACEMENT	15,015	-	-	15,000	15,000
52-6190-848	PRESSURE LINE JUNCTION BOX REP	6,153	271,884	-	300,000	28,116
52-6190-849	STM-AEROTORS PUMP REPLACEMENT	55,030	-	-		-
52-6190-850	WRF AEROTOR CHAINS & SPROCKETS	-	625,000	-	754,383	129,383
52-6190-851	SEWER/STORM WATER EASEMENT MAC	46,800	-	-		-
52-6190-853	INFLUENT AND HEADWORKS UPGRADE	-	1,700,000	7,874		(1,700,000)
52-6190-854	PRIMARY CLARIFIER REHAB	-	350,000	-	470,000	120,000
52-6190-855	UTILITY WATER PUMPS	12,518	-	-		-
52-6190-856	LIFT STATION GENERATOR RETROFI	-	115,000	-		(115,000)
52-6190-857	ROUGHING TOWER PUMP REPLACEMENT	32,180	-	-		-
52-6190-858	1500W LIFT STATION PUMP REPLAC	35,513	-	-		-
52-6190-859	LIFT STATION BYPASS PIPING	21,999	243,890	32,352		(243,890)
52-6190-860	ARTS PARK SEWER LINE	-	350,000	-		(350,000)
52-6190-861	COMPOST BAGGER	-	33,000	-		(33,000)
52-6190-862	PLANT MAIN AUTOMATIC GATE	-	20,000	-		(20,000)
52-6190-863	PORTABLE FLOW METERS	-	100,000	-		(100,000)
52-6190-864	OAKBROOK PUMP REPLACEMENT				43,500	43,500
52-6190-865	EAST LIFT STATION PUMP REPLACEMENT				19,100	19,100
52-6190-866	VALTEK PUMP REPLACEMENT				45,000	45,000
52-6190-867	VALTEK LIFT STATION 480 VOLT RETROFIT				80,000	80,000
52-6190-868	PUMP HOUSE MCC REPLACEMENT				422,450	422,450
52-6190-869	SAND FILTER BRIDGE #1 PUMPS REPLACEMENT				24,200	24,200
52-6190-871	REBUILD DRYING BEDS				40,000	40,000
TOTAL CAPITAL PROJECTS		1,326,706	7,864,134	701,307	2,801,171	(5,062,963)
IMPACT FEE PROJECTS						
52-6800-003	WEST FIELDS OVERSIZE/EXTENSION	-	60,000	-		(60,000)
52-6800-121	LAND/ROW/EASEMENTS	-	270,000	-		(270,000)
52-6800-615	SPRING POINT LIFT STATION					-
TOTAL IMPACT FEE PROJECTS		-	330,000	-	-	(60,000)
TOTAL SEWER CAPITAL PROJECTS		1,408,898	8,576,277	844,557	2,923,472	



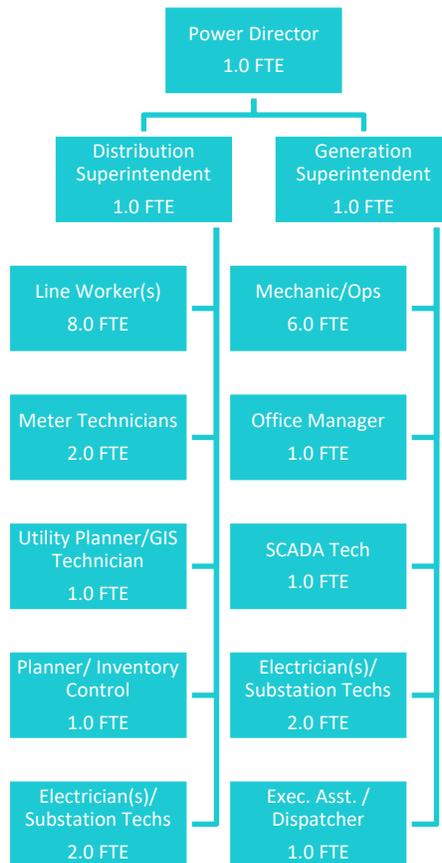
**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Sewer Other

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PRINCIPAL						
52-7000-750	SERIES 2008 PRINCIPAL	657,640	693,730	-	725,810	32,080
TOTAL PRINCIPAL		657,640	693,730	-	725,810	32,080
TRANSFERS, OTHER						
52-9000-150	BAD DEBT EXPENSE	3,010	5,000	2,753	5,000	-
52-9000-620	ADMINISTRATIVE FEE DUE GENERAL	535,593	797,479	398,742	815,487	18,008
52-9000-712	TRANSFER TO VEHICLE FUND	127,417	-	-	-	-
52-9000-715	OPERATING TRANSFER TO GENERAL FUND	469,195	489,856	244,926	495,250	5,394
52-9000-716	TRANSFER TO FACILITIES FUND	62,843	-	-	-	-
52-9000-717	TRASFER FOR PUBLIC ARTS PROGRAM	58,340	44,713	22,356	58,469	13,756
52-9000-750	SERIES 2008 INTEREST	182,255	149,373	74,686	114,686	(34,687)
52-9000-752	COST OF ISSUANCE	-	-	-	-	-
52-9000-790	BOND ADMINISTRATION INCREASE RESERVES	1,684	2,500	-	2,500	-
TOTAL TRANSFERS, OTHER		1,440,336	1,488,921	743,463	1,491,393	2,472

Electric

The Electric Department is responsible for the generation, transmission, and distribution of safe, reliable, affordable electric power to approximately 13,267 residential, commercial and industrial customers in the city. Springville operates four hydroelectric plants and one 27.4-megawatt natural-gas power plant and supplements power supply requirements through various projects, including wind and solar as a member of the Utah Associated Municipal Systems (UAMPS) organization.



Electric Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	28.63	28.84	28.00
Personnel Expense	3,765,372	4,148,187	4,173,440
Non-Personnel Expense	37,059,314	44,053,197	33,809,003
Total	40,824,686	48,201,384	37,982,443

Mission Statement: *Springville Power is committed to providing reliable electrical services at competitive rates in a friendly, efficient and professional manner.*

Electric Department - Performance Goals, Strategies, and Measures

Goal #1 - Plan power resources to meet demand in the most reliable and cost-effective manner.				
Strategy - Plan and dynamically manage power resources while adhering to budget. Evaluate current and future power resource projection models to assess power resource requirements. Procure new power resources to ensure resource and rate stability. (See budget lines: 53-9000-650 & 53-9000-700, total \$21,723,000)				
Measures	FY 2023	FY 2024	FY 2025 (Target)	FY 2026 (Target)
Power Resource Cost/MWh	\$ 79.24	\$ 71.70	\$ 70.00	\$ 72.00
System Energy % Growth	3.2%	1.15%	1.00%	2.00%
System Peak % Growth	-0.3%	2.3%	3.0%	1.0%
Retail Revenue % of Budget Forecast	122.7%	100.0%	100.0%	100.0%
Goal #2 - Provide friendly, professional customer service to all existing and new customers				
Strategy - Promptly manage and dispatch crews to power outages. Dispatch all daily work orders from customers within one business day. Follow-up with customers and stakeholders to evaluate crew performance on job set up, execution, and completion.				
(FTE funding for Senior Dispatcher, PT Dispatcher, Metering/Customer Service Techs); (AMI Metering system GL Account - 53-6150-040)				
Measures	FY 2023	FY 2024	FY 2025 (Target)	FY 2026 (Target)
Total # Active Retail Customers	13,122	13,613	13,700	13,800
% Of Active Customers on Shut Off List-Annual Average	0.48%	0.43%	0.50%	0.50%
Shut Off List - Monthly Customer Average	63	55	55	64
Goal #3 - Provide efficient generation and substation system maintenance.				
Strategy - Efficiently complete maintenance at appropriate intervals on mechanical and electrical equipment in power plants and substations.				
(FTE funding for Generation/Substation Technicians, Mechanic/Operators; Budget for O&M GL Account 53-5300-246 along with Ongoing - (GL Account 53-6150-271 - North Substation Power Transformer Replacement) and new Capital Expenditures for the Generation facilities and Substations)				

Measures	FY 2023	FY 2024	FY 2025 (Target)	FY 2026 (Target)
WHPP Peak Demand Availability	100%	100%	100%	100%
HC Canyon Hydro Availability	100%	66%	100%	100%
Power Substations Availability	100%	100%	100%	100%
Goal #4 - Plan and provide safe and efficient system maintenance in a professional manner.				
<p>Strategy - Actively train on safety, provide necessary PPE to fulfill industry regulations and standards. Ensure adherence to Arc Flash study requirements. Plan efficient job procedures to manage the replacement of distribution and generation equipment for optimum system reliability and resiliency. Professionally plan and execute maintenance on existing equipment, new installations and Capital Improvement Projects.</p> <p>(Funding Safety program and transmission projects with SUVPS - GL Account 53-9000-625; FTE funding for crew operations; CFP/IFFP GL Accounts starting with- 53-6150, 53-6800)</p>				
Measures	FY 2023	FY 2024	FY 2025 (Target)	FY 2026 (Target)
Active Meter Connections per Distribution Employee	466	467	470	525
Distribution O&M Expenses per Meter	\$ 219	\$224	\$ 225	\$235
Department Lost Time Accidents	0	0	0	0
Goal #5 - Maintain and improve distribution system reliability.				
<p>Strategy - Monitor the system for peak performance to reduce interruption times and dispatch crews in a timely manner to reduce interruption durations. Work on pole testing replacement priorities and improve system reliability and resiliency.</p> <p>(See GL Accounts -53-6800-009 T&D Circuit Renewal & Replacement)</p>				
Measures	FY 2023	FY 2024	FY 2025 (Target)	FY 2026 (Target)
SAIDI: System Average Interruption Duration Index in Minutes	73.00	7.31**	10.00	73.00
CAIDI: Customer Average Interruption Duration in Minutes	134.67	31.93**	40.00	89.00
ASAI: Average System Availability Index -%-	99.986%	99.999%	99.999%	99.986%

**Springville System 3-YR Average (FY21-F23) APPA E-Reliability Reports



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Electric Summary

ESTIMATED BEGINNING FUND BALANCE ¹						22,370,688
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2026</u>
<u>REVENUES</u>		<u>ACTUAL</u>	<u>APPROVED</u>	<u>MIDYEAR</u>	<u>TENTATIVE</u>	<u>VS FY2025</u>
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>INC/(DEC)</u>
53-3700-700	RESIDENTIAL SALES	11,020,347	12,794,018	5,990,870	13,113,868	319,850
53-3700-705	SMALL COMMERCIAL SALES	3,598,246	3,527,702	2,053,365	3,598,256	70,554
53-3700-710	LARGE COMMERCIAL SALES	9,457,596	9,449,578	4,944,953	9,614,946	165,368
53-3700-715	INTERRUPTIBLE SALES	515,199	590,096	275,921	607,799	17,703
53-3700-720	LARGE INDUSTRIAL SALES	6,265,625	7,087,687	3,380,007	6,651,085	(436,602)
53-3700-754	ELECTRIC CONNECTION FEES	99,877	152,000	36,365	135,458	(16,542)
53-3700-755	SALE OF SCRAP MATERIAL	33,140	14,400	3,833	10,000	(4,400)
53-3700-757	SUNDRY REVENUES	67,848	40,400	90,983	68,579	28,179
53-3700-758	PENALTY & FORFEIT	82,330	78,000	50,784	78,097	97
53-3700-759	INTEREST INCOME	1,227,289	667,800	453,439	650,000	(17,800)
53-3700-761	ELECTRIC IMPACT FEES	641,465	350,000	169,083	500,000	150,000
53-3700-763	TEMPORARY POWER	23,665	30,250	7,095	30,599	349
53-3700-766	DRY CREEK SUB - MAINT. CONTRACT	182,616	134,485	91,419	150,000	15,515
53-3700-771	ELECTRICAL EXTENSION-LABOR	106,020	60,000	45,217	100,000	40,000
53-3700-772	ELECTRICAL EXTENSION-EQUIPMENT	29,794	20,000	12,888	18,213	(1,787)
53-3700-773	ELECTRIC EXTENSION	523,716	500,000	146,727	400,000	(100,000)
53-3700-774	UTILIZE IMPACT FEE RESERVE	-	1,936,107	-	480,497	(1,455,610)
53-3700-777	POLE ATTACHMENT FEES	65,990	89,250	1,800	65,000	(24,250)
53-3700-778	ELECTRICAL EXTENSION-TRANSFORM	189,340	300,000	91,845	300,000	-
53-3700-790	UAMPS MARGIN REFUND	690,628	275,000	316,986	300,000	25,000
53-3700-801	INTERNAL POWER SALES	1,190,111	1,369,456	625,561	1,110,046	(259,410)
53-3700-803	UTILIZE UNRESTRICTED RESERVES					-
53-3700-806	PROCEEDS FROM BONDS					
53-3700-837	GRANT REVENUE				-	
	TOTAL - REVENUES	36,010,843	39,466,229	18,789,140	37,982,443	(1,483,786)
EXPENDITURES						
	DISTRIBUTION DEPARTMENT	3,004,757	4,048,155	1,602,805	4,099,831	51,676
	GENERATION DEPARTMENT	1,804,788	1,967,778	1,013,827	2,215,362	247,584
	DEBT SERVICE					
	TRANSFERS	4,083,117	3,573,123	1,786,560	3,607,942	(34,331)
	POWER AND FUEL PURCHASES	20,472,765	22,848,575	8,445,657	23,544,957	696,382
	CAPITAL IMPROVEMENT PROJECTS	11,447,887	15,738,753	5,784,239	4,437,997	(11,300,756)
	EQUIPMENT REPLACEMENT					-
	INCREASE OPERATING RESERVE	-	-	-	56,354	-
	INCREASE IMPACT FEE RESERVE					-
	UTILIZE FUND BALANCE FOR RESERVE	-	-	-	-	-
	BAD DEBT	11,372	25,000	9,815	20,000	(5,000)
	TOTAL - EXPENDITURES	40,824,686	48,201,384	18,642,903	37,982,443	(10,344,445)
	SURPLUS/(DEFICIT)	(4,813,844)	(8,735,155)	146,237	(0)	
	ESTIMATED ENDING FUND BALANCE					21,946,545
	Reserved for:					
	Impact Fee Projects					971,274
	Investment in Joint Venture					
	Debt Service					
	Designated for Construction					10,787,355
	Working Capital (30% Operating Revenue)					10,075,786
	Unrestricted					112,129

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Electric Distribution

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
53-5300-110	PAYROLL - ELECTRIC	1,631,288	1,873,534	772,246	1,796,809	(76,725)
53-5300-120	PART-TIME EMPLOYEE SALARIES	752,906	905,553	339,637	-	(905,553)
53-5300-130	EMPLOYEE BENEFITS	24,418	44,345	12,966	756,161	711,816
53-5300-140	OVERTIME PAY	4,334	4,010	2,512	40,000	35,990
53-5300-160	EMPLOYEE RECOGNITION				5,000	5,000
	TOTAL PERSONNEL	2,412,946	2,827,442	1,127,361	2,597,970	(229,472)
OPERATIONS						
53-5300-200	BUSINESS LUNCHES	1,056	2,000	1,445	2,000	-
53-5300-230	MILEAGE AND VEHICLE ALLOWANCE					-
53-5300-236	TRAINING & EDUCATION	8,878	19,800	3,313	25,000	5,200
53-5300-240	OFFICE EXPENSE	2,306	5,000	2,181	5,000	-
53-5300-241	MATERIALS & SUPPLIES	41,419	50,750	13,758	40,000	(10,750)
53-5300-244	NEW TRANSFORMERS				-	-
53-5300-248	MAINTENANCE EXISTING LINE	6,184	61,000	6,749	40,000	(21,000)
53-5300-245	MERCHANT CREDIT CARD FEES	-	-	-	223,720	223,720
53-5300-246	SUBSTATION OPERATIONS & MAINTEN	31,534	79,000	36,059	110,000	31,000
53-5300-247	METERING SYSTEM MAINTENANCE	49,548	55,150	18,036	50,000	(5,150)
53-5300-250	EQUIPMENT EXPENSE	81,339	60,500	26,312	75,000	14,500
53-5300-251	FUEL	30,363	53,058	11,175	50,000	(3,058)
53-5300-253	CENTRAL SHOP	22,479	35,742	5,465	38,082	2,340
53-5300-255	COMPUTER OPERATIONS	1,589	5,000	324	5,000	-
53-5300-260	BUILDINGS & GROUNDS	23,711	24,170	7,593	20,000	(4,170)
53-5300-265	COMMUNICATION/TELEPHONE	6,201	6,519	3,768	-	(6,519)
53-5300-310	PROFESSIONAL & TECHNICAL SERVI	217,113	222,300	24,598	230,000	7,700
53-5300-312	PUBLIC RELATIONS				5,000	5,000
53-5300-330	EDUCATION/TRAINING	7,456	6,550	1,800	8,000	1,450
53-5300-510	INSURANCE & BONDS	28,876	29,400	29,851	30,900	1,500
53-5300-511	CLAIMS SETTLEMENTS	-	3,000	34,600	5,000	2,000
53-5300-550	UNIFORMS	19,804	24,880	11,274	25,000	120
53-5300-610	SUNDRY EXPENDITURES	384	650	680	1,000	350
53-5300-650	SUVPP PROJECT EXPENSES	8,289	6,000	1,221	6,000	-
53-5300-710	COMPUTER HARDWARE AND SOFTWA	3,267	2,850	2,046	-	(2,850)
53-5300-720	OFFICE FURNITURE & EQUIPMENT	16	1,000	-	5,000	4,000
53-5300-737	INTERNAL SERVICES CHARGE	-	276,900	138,450	331,588	54,688
53-5300-738	VEHICLE & EQUIPMENT LEASE	-	189,494	94,746	170,572	(18,922)
	TOTAL OPERATIONS	591,810	1,220,713	475,444	1,501,861	281,148
	TOTAL ELECTRIC DISTRIBUTION	3,004,757	4,048,155	1,602,805	4,099,831	51,676



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Electric Generation

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
PERSONNEL						
53-5350-110	PAYROLL - ELECTRIC GENERATION	851,923	817,065	422,225	1,024,409	207,344
53-5350-120	PART-TIME EMPLOYEE SALARIES	16,960	35,593	10,744	-	(35,593)
53-5350-130	EMPLOYEE BENEFITS	452,120	434,859	212,905	498,061	63,202
53-5350-140	OVERTIME PAY	28,433	30,250	14,180	50,000	19,750
53-5350-160	EMPLOYEE RECOGNITION	2,990	2,978	1,585	3,000	22
	TOTAL PERSONNEL	1,352,425	1,320,745	661,640	1,575,470	254,725
OPERATIONS						
53-5350-200	BUSINESS LUNCHES	65	-	-	-	-
53-5350-230	MILEAGE AND VEHICLE ALLOWANCE	41	-	-	-	-
53-5350-236	TRAINING & EDUCATION	8,604	48,800	148	10,000	(38,800)
53-5350-240	OFFICE SUPPLIES	4,519	4,600	2,991	4,000	(600)
53-5350-241	OPERATION SUPPLIES	78,297	96,067	51,427	100,000	3,933
53-5350-242	MAINTENANCE (WATERWAYS)	4,007	12,600	10,043	20,000	7,400
53-5350-250	EQUIPMENT EXPENSE	111,354	174,270	72,418	120,000	(54,270)
53-5350-251	FUEL	3,686	3,000	1,525	3,000	-
53-5350-253	CENTRAL SHOP	4,038	2,244	1,139	2,390	146
53-5350-255	COMPUTER OPERATIONS (SCADA)	17,081	19,000	5,799	15,000	(4,000)
53-5350-260	BUILDINGS & GROUNDS	9,744	11,700	1,966	10,000	(1,700)
53-5350-265	COMMUNICATION/TELEPHONE	20,697	17,097	6,197	-	(17,097)
53-5350-310	PROFESSIONAL & TECH. SERVICES	23,684	71,500	31,100	170,000	98,500
53-5350-510	INSURANCE & BONDS	148,967	151,800	149,692	155,200	3,400
53-5350-550	UNIFORMS	13,285	11,700	4,677	12,000	300
53-5350-551	FIRE RESISTANT UNIFORMS	445	-	-	-	-
53-5350-710	COMPUTER HARDWARE & SOFTWARE	3,849	3,650	3,561	-	(3,650)
53-5350-738	VEHICLE & EQUIPMENT LEASE	-	19,005	9,504	18,302	(703)
	TOTAL OPERATIONS	452,363	647,033	352,187	639,892	(7,141)
	TOTAL ELECTRIC GENERATION	1,804,788	1,967,778	1,013,827	2,215,362	247,584



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Electric Capital

GL ACCT	LINE ITEM DESCRIPTION	FY2024	FY2025	FY2025	FY2026	FY2026
		ACTUAL	APPROVED BUDGET	MIDYEAR ACTUAL	TENTATIVE BUDGET	VS FY2025 INC/(DEC)
53-6050-001	NEW DEVELOPMENT EQUIP. & MATER	287,830	520,000	211,944	400,000	(120,000)
53-6050-002	NEW DEVELOPMENT TRANSFORMERS	531,458	300,000	256,633	400,000	100,000
53-6050-009	STREET LIGHTS R & R	7,102	7,500	910	10,000	2,500
53-6050-011	ECEBG LED STREET LIGHT UPGRADE	34,799	40,000	-	30,000	(10,000)
53-6050-208	FUEL TANK REPLACEMENT	89,849	30,152	1,336	-	(30,152)
53-6050-248	MAIN STREET LIGHTING	-	70,000	-	-	(70,000)
53-6150-026	CFP/IFPP NESTLES/STOUFFER SUB	-	972,043	-	-	(972,043)
53-6150-040	AMR METERING SYSTEM	703,812	400,000	206,601	200,000	(200,000)
53-6150-047	CAT 20K HOUR REBUILD RESERVE	-	190,000	-	20,000	(170,000)
53-6150-051	BAXTER SUBSTRATION BATTERY BAN	-	50,000	-	20,000	(30,000)
53-6150-238	STREET REPAIRS	2,732	3,000	-	3,000	-
53-6150-244	WHPP CG CAT GENERATION PROJECT	6,751,943	4,081,087	3,837,533	-	(4,081,087)
53-6150-271	SUBSTATION TRANSFORMER SINKING	404,305	1,724,072	391,624	100,000	(1,624,072)
53-6150-273	HOBBLE CREEK CANYON COMMUNICAT	13,706	28,351	14,415	10,000	(18,351)
53-6150-275	WHPP SUBSTATION SWITCH REPLACE	-	44,500	12,250	40,000	(4,500)
53-6150-276	UPPER AND LOWER BARTH. ROOF RE	-	11,000	10,110	-	(11,000)
53-6150-277	WHPP AIR HANDLERS	46,820	110,590	17,895	-	(110,590)
53-6150-279	WHPP SWITCHGEAR ENGINE BREAKER	10,820	203,180	-	48,000	(155,180)
53-6150-282	KNIGHT SUB 600 AMP BREAKER	7,100	-	5,337	-	-
53-6150-285	SUBSTATION SERVEILANCE CAMERAS	45,576	40,000	24,453	20,000	(20,000)
53-6150-287	WHPP STATION 750KW TRANSFORMER	36,522	3,478	-	-	(3,478)
53-6150-292	NORTH SUBSTATION-CIRCUIT BREAK	4,215	115,785	22,544	-	(115,785)
53-6150-293	OUTDOOR MATERIALS STORAGE FACI	18,599	-	-	-	-
53-6150-294	PULLING WIRE BREAKAWAY TAKE-UP	-	14,000	-	-	(14,000)
53-6150-295	BASTER SUB POTOENTIAL TRANSFOR	-	30,000	9,829	-	(30,000)
53-6150-296	EOC WAREHOUSE SHELIVING	4,152	4,152	4,152	-	(4,152)
53-6150-297	1600 S UDOT ROAD PROJECT OVERH	-	184,355	882	-	(184,355)
53-6150-298	LOWER B HYDRO UPS REPLACEMENT	1,345	-	-	-	-
53-6150-300	TRANSPORT TRAILER-BACKHOE EQUI	-	40,000	-	-	(40,000)
53-6150-301	T&D CIRCUIT RENEWAL & REPLACEM	415,850	350,000	85,977	300,000	(50,000)
53-6150-302	WHPP EXCITATION BATTERY BANK	76,884	-	-	-	-
53-6150-303	BULL WHEEL TENSIONER	-	80,000	-	-	(80,000)
53-6150-304	CANYON UG BOXES CIRCUIT 604	95,771	29,299	11,964	-	(29,299)
53-6150-305	REPLACE ACS RTU HC HYDRO	7,404	1,596	-	-	(1,596)
53-6150-306	REPLACE GARAGE DOOR WAUKESHA B	6,975	-	-	-	-
53-6150-307	SPARE VFD - COOLING TOWER	7,765	-	-	-	-
53-6150-308	BRICK REPAIR-HC HYDRO/LOW BART	-	65,000	-	20,000	(45,000)
53-6150-309	HOBBLE CREEK SUB HVAC REPLACEM	-	14,000	-	-	(14,000)
53-6150-310	INSTALL BYPASS CONDUITS SPRING	-	45,000	-	-	(45,000)
53-6150-311	EQUIPMENT LEAN-TO	-	40,000	-	20,000	(20,000)
53-6150-312	PROJECT 2A-REBUILD BAXTER FEED	-	265,044	-	200,000	(65,044)
53-6150-313	PRJCT 2B-REBUILD BAXTER-COMPOU	-	423,996	10,651	400,000	(23,996)
53-6150-314	PRJCT 1 REBUILD BAXTER TO WWPP	-	389,174	1,341	400,000	10,826
53-6150-315	WHPP FLOOR EPOXY	-	25,000	12,794	-	(25,000)
53-6150-316	TRIPLE NICKEL CONDUIT BENDER	-	12,000	-	-	(12,000)
53-6150-317	ELECTRICAL CONNECTION CRIMPER	-	8,000	-	-	(8,000)
53-6150-318	OH CRANE OVERHAUL	-	25,000	-	-	(25,000)
53-6150-319	FLOOR SCRUBBER	-	12,000	-	-	(12,000)
53-6150-320	STORAGE BUILDING DOOR REPLACEM	-	12,000	-	-	(12,000)
53-6150-321	SCISSOR LIFT	-	25,000	20,500	-	(25,000)
53-6150-322	IRON WORKER MACHINE	-	20,000	-	-	(20,000)
53-6150-323	LOWER B GENERATOR REBUILD	-	48,000	50,697	-	(48,000)
53-6150-324	PERMANENT INSTALL WWTP BACKUP	-	-	-	150,000	150,000
53-6150-325	CENTER STREET SUBSTATION FEEDERS	-	-	-	268,000	268,000
53-6150-326	UPGRADE SCADA SERVERS	-	-	-	60,000	60,000
53-6150-327	REPLACE THREE SECURITY FIREWALLS	-	-	-	12,000	12,000
53-6150-328	SET OF CT'S FOR WHPP GENERATION BREAKERS	-	-	-	20,000	20,000
53-6150-329	GENERATION SWITCH GEAR GROUND PROTECTION (TOP HAT)	-	-	-	60,000	60,000
53-6150-330	KNIGHT SUB NEW SECURITY FENCE	-	-	-	26,000	26,000
53-6150-331	REMOTE BREAKER TRIP TOOL (CHICKEN SWITCH)	-	-	-	10,500	10,500
53-6150-332	MEZZANINE SHELIVING EOC	-	-	-	10,000	10,000
53-6150-333	HC FIRE MITIGATION	-	-	-	50,000	50,000
53-6150-334	ASSET MANAGEMENT SOFTWARE	-	-	-	150,000	150,000
	SUBTOTAL - OPERATIONS FUNDED	9,613,333	11,107,353	5,222,370	3,457,500	(7,649,853)



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Electric Capital

IMPACT FEE FUNDED PROJECTS

53-6800-023	IFFP(16) INSTALL FEEDER 704	724	284,967	-	-	(284,967)
53-6800-026	CFP/IFFP (2A) & (2B) STOUFFER	-	305,995	-	-	(305,995)
53-6800-030	CFP/IFFP 9 NEW SUBSTATION 1500	1,833,830	2,218,832	544,865	-	(2,218,832)
53-6800-032	UPGRADE TO 103 CIRCUIT CONDUCT	-	168,497	-	168,497	-
53-6800-033	IFFP(10) CAPACITOR BANKS-DISTR	-	30,000	-	-	(30,000)
53-6800-034	PRJCT 2A-REBUILD BAXTER FEEDER	-	82,783	-	160,000	77,217
53-6800-035	PRJCT 2B-REBUILD BAXTER-COMPOU	-	539,593	13,555	400,000	(139,593)
53-6800-036	PRJCT 1 REBUILD BAXTER TO WWPP	-	1,000,733	3,449	-	(1,000,733)
53-6800-037	ADDTL FEEDER UNDER I-15				120,000	120,000
53-6800-038	CENTER ST SUBSTATION FEEDERS				132,000	132,000
	SUBTOTAL - IMPACT FEE FUNDED	<u>1,834,554</u>	<u>4,631,400</u>	<u>561,869</u>	<u>980,497</u>	<u>(3,650,903)</u>
	TOTAL ELECTRIC CAPITAL PROJECTS	<u>11,447,887</u>	<u>15,738,753</u>	<u>5,784,239</u>	<u>4,437,997</u>	<u>(11,300,756)</u>



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

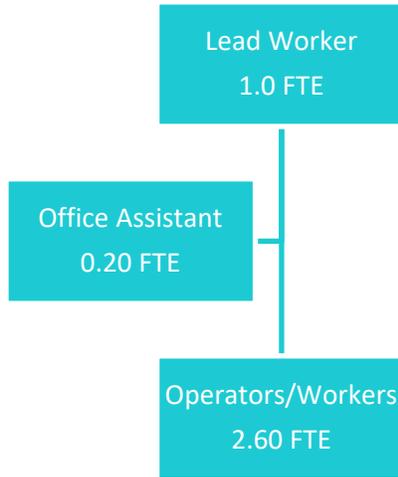
Electric Other

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
<u>TRANSFERS, POWER & FUEL PURCHASES, AND RESERVES</u>						
53-9000-150	BAD DEBT EXPENSE	11,372	25,000	9,815	20,000	(5,000)
53-9000-620	ADMINSTRATIVE FEE DUE GENERAL	760,022	698,933	349,464	655,705	(43,228)
53-9000-625	SUVPS LINE MAINTENANCE COSTS	810,984	1,598,575	682,416	1,821,957	223,382
53-9000-650	PURCHASE - OUTSIDE POWER	19,566,400	21,050,000	7,680,161	21,553,000	503,000
53-9000-700	PURCHASE NATURAL GAS & DIESEL	95,381	200,000	83,080	170,000	(30,000)
53-9000-710	TRANSFER TO GENERAL FUND	2,859,509	2,874,190	1,437,096	2,883,087	8,897
53-9000-712	TRANSFER TO VEHICLE FUND	287,279	-	-	-	-
53-9000-714	TRASFER FOR PUBLIC ARTS PROGRAM	160,127	84,794	42,396	69,150	(15,644)
53-9000-716	TRANSFER TO FACILITIES FUND	176,307	-	-	-	-
	INCREASE OPERATING RESERVE					-
	INCREASE IMPACT FEE RESERVE					-
	UTILIZE FUND BALANCE FOR RESERVE					-
	TOTAL	24,727,381	26,531,492	10,284,428	27,172,899	641,407

Storm Water

The Storm Water Department is responsible for the management of the utility’s funds and the storm water collections infrastructure. The Department develops and implements the master plan in conjunction with Public Works Administration and the Engineering Division; prepares the budget; and reviews revenue vs expenses monthly. The Storm Water Department’s tasks include: inspections and cleaning of man-holes, catch basins, pipe lines, pre-treatment structures and regional detention basins; system repairs, illicit discharge detection and elimination of prohibited substances or materials in the storm drain system, and mapping.

MISSION STATEMENT: *Provide Springville residents with reliable storm water drain system with the most responsible impact on the environment.*



Storm Water Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	2.30	3.80	3.80
Personnel Expense	211,992	297,341	299,834
Non-Personnel Expense	1,818,809	3,150,144	2,643,294
Total	2,030,801	3,447,785	2,943,128

Storm Water - Performance Goals, Strategies, and Measures

Springville City General Plan Chapter 7, Community Services and Facilities - “To provide functionally effective community facilities and services to support safe, healthy, and vibrant community life.”				
Objective 6 - “Provide a storm drainage collection system that protects property and the health and safety of the citizens of our City, is economical, and will meet both the current and future needs of Springville City.”				
Goal - Track projected revenues vs. actual revenues on a monthly basis and revise/adjust expenditures as appropriate				
Measures	2022	2023	2024	2026 (Target)
Total Revenue	93%	107%	104%	100%
Operations Expenses	52%	77%	78%	<100%
Impact Fees	214%	62%	46%	100%
Goal - Provide a reliable and efficient storm water collection system				
<p>Strategy - Work proactively to inspect and clean storm water collections infrastructure to comply with risk management and state requirements, and identify problems spots.</p> <p>Clean and Inspect system (10 years) SD Pipe = 790,404 feet, SD Structures = 6,416</p> <p>Clean sumps and pretreatment structures (Annual) Pre-Treatment Structures = 62 Sumps = 119</p> <p>Dry Weather Screening (Inspect Outfalls, Annual) Outfalls = 117</p>				
Measures	2022	2023	2024	2026 (Target)
Pipe CCTV Inspection (% of goal)	29%	20%	12%	100%
Pipe Cleaning (% of goal)	11%	5%	24%	100%
Structure Inspection (% of goal)	45%	57%	37%	100%
Dry Weather Screening (% of goal)	100%	74%	100%	100%



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Storm Water Summary

ESTIMATED BEGINNING FUND BALANCE1						3,135,000
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
55-3600-611	INTEREST	168,556	-	86,266	150,000	150,000
55-3700-700	STORM DRAIN FEES	2,018,128	2,019,862	1,051,209	2,099,921	80,059
55-3700-713	IRRIGATION WATER-PLAT A	-	20,000	-	20,600	600
55-3700-719	SUNDRY REVENUES					
55-3700-720	INTEREST INCOME - STORM DRAIN	-	170,000	-		(170,000)
55-3700-727	STORM DRAIN IMPACT FEES	91,063	166,212	32,065	30,820	(135,392)
55-3700-757	SUNDRY REVENUES					
55-3700-800	DEVELOPER CONTRIBUTION					-
55-3700-801	INTERNAL SALES	22,606	22,606	11,304	22,606	0
	UTILIZE RESERVES					-
	UTILIZE STORM WATER IMPACT RESERVE				619,180	619,180
TOTAL - REVENUES		<u>2,300,352</u>	<u>2,398,680</u>	<u>1,180,844</u>	<u>2,943,127</u>	<u>544,447</u>
EXPENDITURES						
	DEPARTMENTAL EXPENDITURES	501,951	850,953	243,986	842,641	(8,312)
	DEBT SERVICE					-
	TRANSFERS	811,480	525,420	262,710	543,921	18,501
	CAPITAL IMPROVEMENT PROJECTS	716,668	2,070,112	203,060	1,301,050	(769,062)
	EQUIPMENT REPLACEMENT					-
	INCREASE OPERATING RESERVES				255,516	159,101
	INCREASE IMPACT FEE RESERVES	-	-	-		-
	BAD DEBT	702	1,000	717	-	(1,000)
TOTAL - EXPENDITURES		<u>2,030,801</u>	<u>3,447,485</u>	<u>710,474</u>	<u>2,943,128</u>	<u>(600,772)</u>
SURPLUS/(DEFICIT)		<u>269,552</u>	<u>(1,048,805)</u>	<u>470,370</u>		<u>(0)</u>
ESTIMATED ENDING FUND BALANCE						2,515,820
Reserved for:						
	Community Improvements					1,178,259
	Investment in Joint Venture					-
	Debt Service					-
	Designated for Construction					1,128,394
	Working Capital (30% Operating Revenue)					209,167
	Unrestricted					-

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Storm Water Operations

	FY2024 <u>ACTUAL</u>	FY2025 APPROVED <u>BUDGET</u>	FY2025 MIDYEAR <u>ACTUAL</u>	FY2026 TENTATIVE <u>BUDGET</u>	FY2026 VS FY2025 <u>INC/(DEC)</u>	
STORM WATER OPERATING EXPENDITURES						
PERSONNEL						
55-5500-110	PAYROLL-FULLTIME	147,313	165,086	87,487	162,520	(2,566)
55-5500-120	PAYROLL - PART TIME	-	20,752	1,710	20,930	
55-5500-130	EMPLOYEE BENEFITS	61,451	108,628	54,034	113,434	4,806
55-5500-140	OVERTIME PAY	2,547	2,000	2,928	2,000	-
55-5500-160	EMPLOYEE RECOGNITION	680	875	-	950	75
	TOTAL PERSONNEL	211,992	297,341	146,158	299,834	2,315
OPERATIONS						
55-5500-200	BUSINESS LUNCHES	57	300	26	300	-
55-5500-230	MILEAGE AND VEHICLE ALLOWANCE	-	335	-	350	15
55-5500-236	TRAINING & EDUCATION	310	5,050	306	6,350	1,300
55-5500-240	OFFICE EXPENSE	685	1,000	472	1,000	-
55-5500-241	MATERIALES & SUPPLIES	1,826	3,800	225	3,800	-
55-5500-242	MAINTENANCE-EXISTING LINES	5,621	40,000	895	40,000	-
55-5500-244	MAINTENANCE-DETENTION BASINS	27,115	52,000	19,743	52,000	-
55-5500-245	MERCHANT CREDIT CARD FEES	-	-	-	14,620	14,620
55-5500-246	MAINTENANCE-STREET SWEEPING	-	6,000	1,177	10,000	4,000
55-5500-250	EQUIPMENT EXPENSE	2,355	20,130	1,958	20,130	-
55-5500-251	FUEL	13,261	20,100	5,248	17,990	(2,110)
55-5500-253	CENTRAL SHOP	4,314	14,815	2,126	15,785	970
55-5500-255	COMPUTER OPERATIONS	-	-	-	31,450	31,450
55-5500-260	BUILDINGS & GROUNDS	-	300	-	300	-
55-5500-261	PLATT A IRRIGATION	-	5,000	227	5,000	-
55-5500-265	COMMUNICATION/TELEPHONE	601	247	248	-	(247)
55-5500-310	PROFESSIONAL & TECHNICAL SERV.	47,601	86,075	8,780	49,500	(36,575)
55-5500-312	STORM WATER COALITION ANNUAL FEE	3,171	4,000	3,363	4,000	-
55-5500-313	SPRINGVILLE IRRIGATION	175,000	200,000	-	175,000	(25,000)
55-5500-330	CUSTOMER SERVICE REQUESTS	-	5,000	-	5,000	-
55-5500-510	INSURANCE & BONDS	3,253	3,700	3,759	4,000	300
55-5500-511	CLAIMS SETTLEMENTS	-	10,000	12,415	10,000	-
55-5500-550	UNIFORMS	2,266	3,510	688	3,505	(5)
55-5500-551	PERSONAL PROTECTIVE EQUIPMENT	585	1,900	342	2,135	235
55-5500-710	COMPUTER HARDWARE AND SOFTWARE	1,940	-	650	-	-
55-5500-737	INTERNAL SERVICES CHARGE	-	11,841	5,922	15,346	3,505
55-5500-738	VEHICLE & EQUIPMENT LEASE	-	58,509	29,256	55,246	(3,263)
	TOTAL OPERATIONS	289,959	553,612	97,828	542,807	(10,805)
	TOTAL STORM DRAIN EXPENDITURES	501,951	850,953	243,986	842,641	(8,490)



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

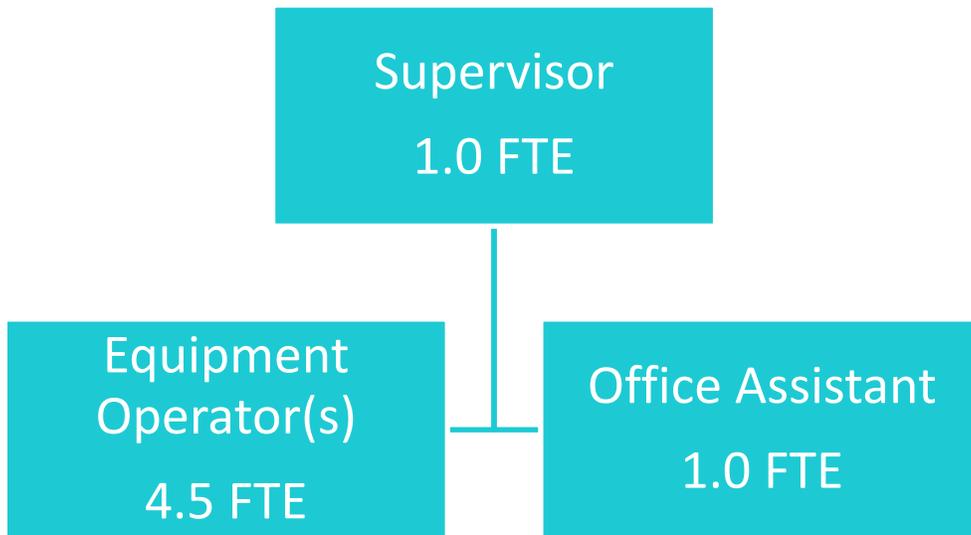
Storm Capital Other

	FY2024 <u>ACTUAL</u>	FY2025 APPROVED <u>BUDGET</u>	FY2025 MIDYEAR <u>ACTUAL</u>	FY2026 TENTATIVE <u>BUDGET</u>	FY2026 VS FY2025 <u>INC/(DEC)</u>
STORM WATER					
CAPITAL PROJECTS - OPERATIONS FUNDED					
55-6050-022	SHOP FOR VACTOR AND SWEEPER	-	106,000	103,060	(106,000)
55-6050-027	NEW DEVELOPMENT REIMBURSEMENT	-	500,000	-	400,000
55-6050-033	GENERAL STORM WATER REPAIRS	-	158,850	-	60,350
55-6050-034	PW PROJECT SD IMPROVEMENTS	-	217,700	-	140,700
55-6080-124	1200 W STORM DRAIN IMPROVEMENT	-	40,000	-	(40,000)
55-6080-127	NEW EQUIPMENT	11,207	-	-	
55-6080-128	SEWER/STORM WATER EASEMENT MAC	38,625	-	-	-
55-6080-129	PUBLIC WORKS FACILITY	-	550,664	100,000	50,000
	TOTAL	49,832	1,573,214	203,060	651,050
					(823,664)
IMPACT FEE PROJECTS					
55-6800-001	DRAINAGE PIPELINES OVERSIZING	-	200,070	-	(200,070)
55-6800-009	IFMP DBW14 (HARRISON & 1200W P	170,475	-	-	-
55-6800-011	IFMP DBW19 (HARMER)	48,189	-	-	-
55-6800-022	1600 S 1200 W DETENTION POND	-	245,000	-	400,000
55-6800-023	1600 S WALLACE DR DETENTION POND	-	-	-	250,000
55-6800-027	NEW DEVELOP REIMB-IMPACT FEE	448,172	51,828	-	(51,828)
	TOTAL	666,836	496,898	-	650,000
					(96,898)
TRANSFERS, OTHER					
55-9000-150	BAD DEBT EXPENSE	702	1,000	717	(1,000)
55-9000-710	ADMIN FEE PAID TO GENERAL FUND	600,151	371,523	185,760	371,799
55-9000-712	TRANSFER TO VEHICLE FUND	58,164	-	-	-
55-9000-715	OPERATING TRANSFER TO GENL FD	149,169	153,897	76,950	159,101
55-9000-716	TRANSFER TO FACILITIES FUND	3,996	-	-	-
55-9000-717	TRASFER FOR PUBLIC ARTS PROGRAM	11,913	14,531	7,266	13,021
55-9000-850	TRANSFER TO IMPACT FEE RESERVE	-	-	-	-
	TOTAL TRANSFERS, OTHER	824,095	540,951	270,693	543,921
					4,480

Solid Waste

Springville provides full-capacity residential sanitation and solid waste disposal including a recycle program. Additionally, the department provides a mulching program to help reuse green waste. Springville City is a participating member of the South Utah Valley Solid Waste District.

MISSION STATEMENT: *Provide a customer friendly, reliable and timely collection service to the residents of Springville.*



Solid Waste Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	6.50	6.50	6.50
Personnel Expense	488,622	532,073	556,590
Non-Personnel Expense	2,145,564	2,600,731	2,267,577
Total	2,634,186	3,132,804	2,824,167

Solid Waste - FY 2025 Focus Goal

Focus Goal - Provide residential solid waste collection services in an effective and efficient manner, with appropriate future growth planning.
Strategies 1. Purchase a routing software to track & improve efficiencies. 2. Manage route capacity through on-going route analysis and evaluation.
Measures Collect Data from a new software program to improve routes, reduce tonnage and overfilled cans, increase revenues & adjust current and future planning.

Solid Waste Department - Performance Goals, Strategies and Measures

Springville general plan, chapter 10 Environment, To ensure a balanced, clean, and safe environment while supporting and promoting energy conservation				
Objective 5 - Evaluate and respond to environmental concerns.				
Strategies - Develop & improve Solid waste/Recycling options for Springville City residents. Educate the public regarding options for solid waste, such as affordable green waste dumping/Recycling/Spring clean -up services. Provide a customer friendly garbage & recycling collection service to the residents and business' in Springville, with a reliable and timely service, & Maintain our Good customer service ratings				
Measures (MSW = Municipal Solid Waste)	FY 22/23	FY 23/24	FY 24/25 Year to Date 5 /25	FY 25/26 Target
Service Level Rating	5.52	5.52	NA	5.5
MSW Operating Capacity (New truck & route needed when approaching 100%)	95.4%	89.8%	82.5%	100%
MSW Accounts	12,634	12,841	13073	13,252
Recycling Operating Capacity (New truck & route needed when approaching 100%)	91%	91.8%	85%	100%
Recycling Accounts	3,275	3,304	3251	3,354
Spring Clean-up citizen Participation (utilized anticipated budget)	127%	107.28%	43%	100%
Unbilled Cans found through Audit (Cans found through softpak system)	NA	120	65	0
Fleet Operations Costs Per Truck	\$48,927	\$44,671	40,645	\$40,000
MSW Growth Increase	1.66%	1.39%	1.32%	3%
Recycling Growth Increase	1.61%	0.65%	-1.85%	1%



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Solid Waste Summary

ESTIMATED BEGINNING FUND BALANCE1						4,929,586
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
57-3700-757	SUNDRY REVENUES					-
57-3700-770	COLLECTION SERVICE FEES	2,247,188	2,305,903	1,149,846	2,383,280	77,377
57-3700-771	INTEREST	70,429	40,000	27,423	40,000	-
57-3700-773	SALE OF SCRAP MATERIAL	292	500	-	500	-
57-3700-776	RECYCLING COLLECTION SERVICE FEES UTILIZE RESERVES	398,135	390,000	198,787	400,387	10,387 -
TOTAL - REVENUES		<u>2,716,044</u>	<u>2,736,403</u>	<u>1,376,056</u>	<u>2,824,167</u>	<u>87,764</u>
EXPENDITURES						
	DEPARTMENTAL EXPENDITURES	1,426,655	1,805,316	771,613	1,850,401	45,085
	CAPITAL EXPENDITURES	391,134	501,604	400,000	79,590	(422,014)
	TRANSFERS	814,323	823,384	412,007	783,882	(39,062)
	INCREASE OPERATING RESERVES				110,294	110,294
	BAD DEBT	2,075	2,500	1,565	-	(2,500)
TOTAL - EXPENDITURES		<u>2,634,186</u>	<u>3,132,804</u>	<u>1,585,184</u>	<u>2,824,167</u>	<u>(308,197)</u>
SURPLUS/(DEFICIT)		<u>81,858</u>	<u>(396,401)</u>	<u>(209,128)</u>	<u>0</u>	
ESTIMATED ENDING FUND BALANCE						4,929,586
Reserved for:						
	Community Improvements					
	Investment in Joint Venture					3,460,359
	Debt Service					-
	Designated for Construction					710,000
	Working Capital (30% Operating Revenue)					759,227
	Unrestricted					-

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.

488,622	532,073	257,520	556,590	24,517
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**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Solid Waste

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
SOLID WASTE COLLECTIONS OPERATING EXPENDITURES						
PERSONNEL						
57-5700-110	PAYROLL - WASTE UTILITY	301,920	246,243	123,487	267,828	21,585
57-5700-120	PAYROLL - PART TIME	16,866	21,336	2,528	22,577	1,241
57-5700-130	EMPLOYEE BENEFITS	166,896	160,356	77,458	155,635	(4,721)
57-5700-140	OVERTIME PAY	1,632	1,302	1,538	4,157	2,855
57-5700-160	EMPLOYEE RECOGNITION	1,308	1,350	1,279	1,750	400
	TOTAL PERSONNEL	488,622	430,587	206,289	451,947	21,360
OPERATIONS						
57-5700-236	TRAINING & EDUCATION	4,941	5,787	200	4,030	(1,757)
57-5700-240	SOLID WASTE EXPENSE	593,777	665,296	255,061	650,400	(14,896)
57-5700-241	DEPARTMENTAL SUPPLIES	1,963	3,002	1,400	3,252	250
57-5700-245	MERCHANT CREDIT CARD FEES	-	-	-	16,150	16,150
57-5700-250	EQUIPMENT EXPENSE	70,800	84,688	17,216	70,251	(14,437)
57-5700-251	FUEL	68,787	97,823	24,433	51,732	(46,091)
57-5700-252	VEHICLE EXPENSE	-	-	-	-	-
57-5700-253	CENTRAL SHOP	88,586	51,834	35,155	55,227	3,393
57-5700-255	COMPUTER OPERATIONS	-	1,900	-	20,704	18,804
57-5700-260	BUILDINGS & GROUNDS	7,551	6,744	1,575	6,744	-
57-5700-265	COMMUNICATION/TELEPHONE	3,389	3,302	1,608	3,302	-
57-5700-310	PROFESSIONAL & TECHNICAL SERV.	9,275	10,480	4,155	10,080	(400)
57-5700-510	INSURANCE & BONDS	6,926	5,900	6,035	6,500	600
57-5700-511	CLAIMS SETTLEMENTS	-	-	-	-	-
57-5700-540	COMMUNITY PROMOTIONS	-	-	-	9,800	9,800
57-5700-550	UNIFORMS	2,141	3,000	1,222	2,400	(600)
57-5700-551	PERSONAL PROTECTIVE EQUIPMENT	1,192	1,770	625	1,725	(45)
57-5700-710	COMPUTER OPERATIONS	889	0	649.99	-	-
57-5700-737	INTERNAL SERVICES CHARGE	-	31,961	15,978	39,091	7,130
57-5700-738	VEHICLE & EQUIPMENT LEASE	-	209,372	104,688	237,863	28,491
	TOTAL OPERATIONS	860,216	1,182,859	470,002	1,189,251	6,392
	TOTAL WASTE EXPENDITURES	1,348,838	1,613,446	676,291	1,641,198	27,752



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Solid Waste-Recycling

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
SOLID WASTE RECYCLING OPERATING EXPENDITURES						
PERSONNEL						
57-5750-110	PAYROLL - WASTE UTILITY	-	62,319	33,352	68,393	6,074
57-5750-120	PAYROLL - PART TIME	-	39,167	17,739	-	(39,167)
57-5750-130	EMPLOYEE BENEFITS	-	-	140	35,950	35,950
57-5750-140	OVERTIME PAY				300	300
57-5750-160	EMPLOYEE RECOGNITION				-	-
	TOTAL PERSONNEL	-	101,486	51,231	104,643	3,157
OPERATIONS						
57-5750-236	TRAINING & EDUCATION				1,800	1,800
57-5750-240	RECYCLING EXPENSE	61,905	65,800	25,948	56,250	(9,550)
57-5750-241	DEPARTMENTAL SUPPLIES				-	-
57-5750-250	EQUIPMENT EXPENSE	2,224	8,041	3,180	15,840	7,799
57-5750-251	FUEL	-	-	5,382	13,648	13,648
57-5750-253	CENTRAL SHOP	12,553	14,235	8,257	15,167	932
57-5750-260	BUILDINGS & GROUNDS				-	-
57-5750-265	COMMUNICATION/TELEPHONE	-	960	-	-	(960)
57-5750-310	PROFESSIONAL & TECHNICAL SERV.				-	-
57-5750-510	INSURANCE & BONDS	827	900	889	1,000	100
57-5750-511	CLAIMS SETTLEMENTS					-
57-5750-550	UNIFORMS	307	448	435	855	407
	TOTAL OPERATIONS	77,816	90,384	44,091	104,560	14,176
	TOTAL RECYCLING EXPENDITURES	77,816	191,870	95,322	209,203	17,333



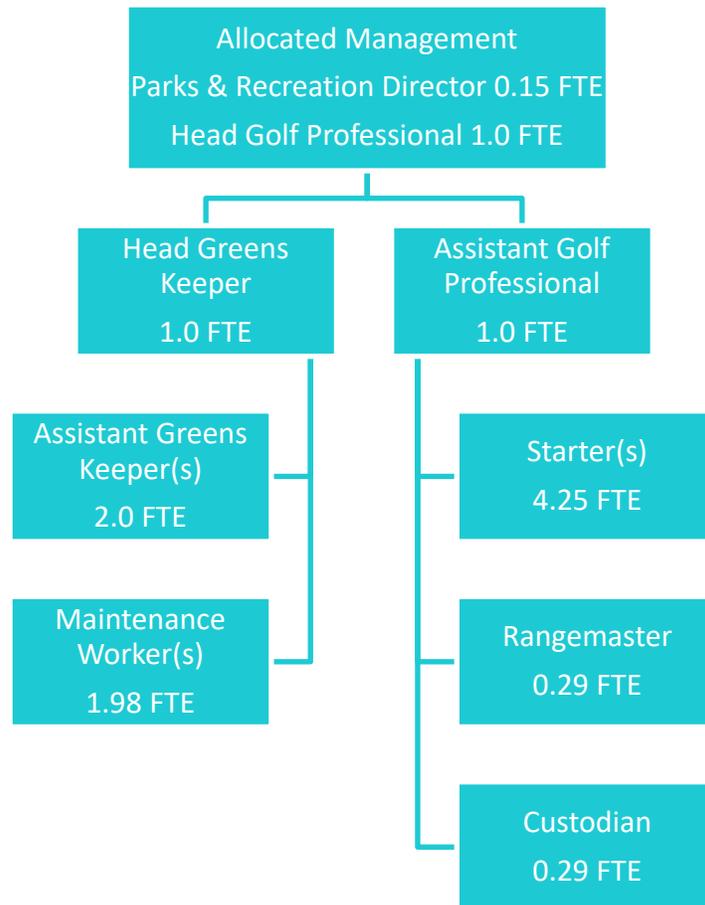
**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Solid Waste Other

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
SOLID WASTE						
CAPITAL EXPENDITURES						
57-6024-040	NEW GARBAGE CANS	81,134	83,014	-	61,000	(22,014)
57-6024-041	RECYCLING CANS	-	18,590	-	18,590	-
57-6050-005	PROPERTY ACQUISITION	-	400,000	400,000	-	(400,000)
57-6050-010	NEW VEHICLES	310,000	-	-	-	-
		<u>391,134</u>	<u>501,604</u>	<u>400,000</u>	<u>79,590</u>	<u>(422,014)</u>
TRANSFERS, OTHER						
57-9000-150	BAD DEBT EXPENSE	2,075	2,500	1,565	-	(2,500)
57-9000-710	ADMIN FEE DUE GENERAL FUND	319,414	551,618	275,808	508,892	(42,726)
57-9000-712	TRANSFER TO VEHICLE FUND	239,446	-	-	-	-
57-9000-713	TRANSFER TO SEWER FUND	92,000	92,000	46,002	92,460	460
57-9000-714	TRANSFER TO CIP FUND	-	-	-	-	-
57-9000-715	OPERATING TRANSFER TO GENL FUN	138,994	175,234	87,618	180,938	5,704
57-9000-716	TRANSFER TO FACILITIES FUND	20,186	-	-	-	-
57-9000-717	TRANSFER FOR PUBLIC ARTS PROGRAM RESERVES	2,208	2,032	1,014	1,592	-
		<u>814,323</u>	<u>823,384</u>	<u>412,007</u>	<u>783,882</u>	<u>(39,062)</u>

Golf Course

Springville’s Hobble Creek Golf Course is one of Utah's top public courses. It was built in Hobble Creek Canyon and offers some of the best scenery in Utah. The course typically operates from mid-March through late November and produces approximately 70,000 9-hole rounds per year. The City’s golf professional oversees all maintenance, marketing, scheduling and pro shop operations.



Golf Course Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Final
Positions (FTE)	11.81	11.91	11.96
Personnel Expense	703,604	788,889	878,013
Non-Personnel Expense	881,914	1,007,909	1,216,837
Total	1,585,518	1,796,798	2,094,850

Performance Goals, Strategies, and Measures

Goal #1 - Maximize golf course revenues to cover golf operating expenses as well as debt service, while maintaining financial viability for Springville City and Hobble Creek G.C.				
Strategy #1- Increase rounds played with targeted discounts during non-peak times. Strategy #2- Maximize revenue per round through improved tee sheet management. Strategy #3- Maximize course utilization (# of rounds sold vs. total available rounds, revenue per round, revenue per tee time).				
	2022-23	2023-24	2024-25	2025-26 (target)
Measures				
# of rounds	61,988	67,400	69,646	69,750
Labor Expense Rate	37.4%	43.7%	39.3%	47%
Course Utilization	68.3%	70.0%	77.8%	82%
Revenue per start	\$21.96	\$22.46	\$24.91	\$25.15
Goal #2 - Provide an affordable golf facility with programs that grow the game and ensure a safe and enjoyable outdoor recreational opportunity for community residents and visitors. (Clinics for youth and ladies, Men's/Ladies Associations, Youth League, Corporate Events, State Sanctioned Golf Events).				
Strategy #1- Develop on-going customer feedback process. Strategy #2- Develop, continually maintain, and enhance the Hobble Creek Golf Course presence and communication on social media outlets (Facebook, Twitter, and Instagram). Strategy #3- Develop and operate fun, informative and engaging player development clinics, associations, leagues, and events for players of all ages and abilities.				
	2022-23	2023-24	2024-25	2025-26 (target)
Measures				
Daily Herald Poll	#1	#1	#1	#1
UT Valley Mag. Poll	#1	#1	#1	#1
% online bookings	74%	77%	83%	88%
Goal #3 -Decrease the gap between the booking rate and the actual start/play rate. We have observed in past year a gap in our course utilization of an average booking rate of 98% and an average play/start rate of 78% leaving an average revenue and utilization gap of 20%. Continuing to focus on reducing this gap will help Hobble Creek Golf Course realize more potential revenue and provide better course utilization which will afford more players a chance to play Hobble Creek.				
Strategy #1- Online Prepayment Strategy #2- Improved Tee Sheet Management, including 10-minute tee times on weekends, to improve pace of play. Strategy #3- Increase course utilization to match course booking/start average.				
	2022-23	2023-24	2024-25	2025-26 (target)
				2022-23
65.1%	68.3%	73.4%	78%	65.1%
86.5%	88.5%	90.2%	92%	86.5%

Goal #4 - Maintain quality golf course conditions, focusing on sustainability, environmental stewardship, and fiscal viability. Protect golf course assets with timely capital improvements.

Strategy #1- Use up-to-date technology and best practices strategies to improve efficiency, playability, pace of play, environmental performance and turf grass performance.

Strategy #2- Volunteer Marshal Program - Our on-course volunteer Marshal program has helped improve pace-of-play, as well as improved course playing conditions.

Strategy #3- Set aside dollars to reinvest in the golf course to keep Hobble Creek positioned positively in the minds of golfers.

	2022-23	2023-24	2024-25	2025-26 (target)
Measures				
Pace of play(peak)	4:00-4:15	4:00-4:15	4:20-4:40	4:30
(non-peak)	3:45-4:00	3:30-4:00	4:00-4:20	4:00
Maint. Perform. Factor	84%	73%	88%	91%
City services survey	5.62	5.57	5.59	5.65



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Golf Summary

ESTIMATED BEGINNING FUND BALANCE1						647,124
<u>GL Acct.</u>	<u>Line Description</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2026</u>
<u>REVENUES</u>		<u>ACTUAL</u>	<u>APPROVED</u>	<u>MIDYEAR</u>	<u>TENTATIVE</u>	<u>VS FY2025</u>
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>INC/(DEC)</u>
58-3700-335	SODA POP VENDING MACHINE-GOLF	29	-	-		-
58-3700-371	GOLF TAX EXEMPT	3,476	-	23,848		-
58-3700-372	GOLF FEES	1,153,833	1,155,000	675,348	1,200,000	45,000
58-3700-373	INTEREST INCOME - GOLF	90,409	-	50,402		
58-3700-374	SUNDRY REVENUES	283	-	133	150	150
58-3700-376	ROAD UTILITY REVENUE	670	780	330	700	(80)
58-3700-378	GOLF CART RENTAL FEES	502,617	512,000	315,874	548,000	36,000
58-3700-379	GOLF RANGE FEES	29,173	25,000	24,125	33,000	8,000
58-3700-380	PRO SHOP MERCHANT FEE REIMBURS	6,855	6,000	4,678		(6,000)
58-3700-381	ADVERTISING SALES	-	5,000	-	5,000	-
58-3700-382	PRO SHOP REVENUE				300,000	300,000
58-3700-700	LEASE REVENUES	21,874	11,000	5,561	8,000	(3,000)
58-3700-701	GRANT REVENUE					-
58-3700-702	PROCEEDS FROM LOANS					-
58-3700-883	DONATIONS					-
58-3900-001	TRANSFER FROM GENERAL FUND					-
	UTILIZE FUND BALANCE					-
	TOTAL - REVENUES	1,809,217	1,714,780	1,100,299	2,094,850	380,070
<u>EXPENDITURES</u>						
58-9000-701	INTEREST ON INTERFUND LOAN	15,000	36,501	18,252	35,154	(1,347)
58-9000-705	PRINCIPAL ON INTERFUND LOAN	43,246	35,654	17,826	37,002	1,348
58-9000-710	ADMINISTRATIVE FEE TO GENERAL FUND	81,831	100,419	50,208	104,524	4,105
58-9000-712	TRANSFER TO VEHICLE FUND	86,391	-	-		-
58-9000-714	TRANSFER TO DEBT SERVICE FUND					-
58-9000-716	TRANSFER TO FACILITIES FUND	41,521	-	-		-
58-9000-720	OPERATING TRANSFER TO GENERAL FUND					-
58-9000-734	TRANSFER FOR PUBLIC ARTS PROGRAM	3,000	4,260	2,130	4,745	485
	INCREASE FUND BALANCE					-
	DEPARTMENTAL EXPENDITURES	1,060,957	1,320,019	642,852	1,676,164	356,145
	CAPITAL IMPROVEMENT PROJECTS	253,572	299,945	11,161	237,261	(62,684)
	TOTAL - EXPENDITURES	1,585,518	1,796,798	742,429	2,094,850	298,052
	SURPLUS/(DEFICIT)	223,699	(82,018)	357,870	-	
	ESTIMATED ENDING FUND BALANCE					647,124
	Reserved for:					
	Community Improvements					-
	Investment in Joint Venture					-
	Debt Service					-
	Designated for Construction					191,000
	Working Capital (30% Operating Revenue)					456,124
	Unrestricted					-

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Golf Operations

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
GOLF COURSE						
PERSONNEL						
58-5861-110	PAYROLL - GOLF COURSE	338,650	360,610	177,489	448,690	88,080
58-5861-120	PART-TIME EMPLOYEE SALARIES	171,132	203,889	104,668	205,654	1,765
58-5861-130	EMPLOYEES BENEFITS	184,249	217,590	96,357	215,769	(1,821)
58-5861-140	OVERTIME PAY	7,214	3,500	7,284	3,500	-
58-5861-160	EMPLOYEE RECOGNITION	2,359	3,300	1,898	4,400	1,100
	TOTAL PERSONNEL	703,604	788,889	387,697	878,013	89,124
OPERATIONS						
58-5861-200	BUSINESS LUNCHES	104	225	31	250	25
58-5861-230	TRAVEL, DUES & MEETINGS	1,035	2,500	465	3,000	500
58-5861-236	TRAINING & EDUCATION	75	1,500	-	1,500	-
58-5861-240	OFFICE EXPENSE	1,316	2,400	2,423	3,000	600
58-5861-241	DEPARTMENTAL SUPPLIES	80,240	78,000	32,107	80,000	2,000
58-5861-244	PRO SHOP INVENTORY				230,000	230,000
58-5861-245	MERCHANT CREDIT CARD FEES	55,434	54,000	37,408	65,000	11,000
58-5861-250	EQUIPMENT EXPENSE	35,707	30,000	21,093	30,000	-
58-5861-251	FUEL	10,221	13,244	6,993	12,000	(1,244)
58-5861-252	VEHICLE EXPENSE	-	200	-	250	50
58-5861-253	CENTRAL SHOP	1,609	18,915	(14)	20,154	1,239
58-5861-255	COMPUTER OPERATIONS				8,650	8,650
58-5861-260	BUILDING & GROUNDS	36,202	34,240	16,221	36,000	1,760
58-5861-265	COMMUNICATION/TELEPHONE	6,246	5,166	4,427	-	(5,166)
58-5861-310	PROFESSIONAL & TECHNICAL SERVI	16,100	26,750	-	26,750	-
58-5861-312	PUBLIC RELATIONS	4,321	5,885	627	7,000	1,115
58-5861-510	INSURANCE & BONDS	10,152	10,400	10,696	11,300	900
58-5861-550	UNIFORMS	1,919	5,419	2,195	5,650	231
58-5861-650	ELECTRIC UTILITIES	29,780	28,355	18,016	28,500	145
58-5861-651	GOLF OPERATED SODA SALES				-	-
58-5861-652	GOLF CART LEASE	62,416	77,561	34,759	105,264	27,703
58-5861-710	COMPUTER EQUIPMENT AND SOFTWARE	889	950	-	-	(950)
58-5861-737	INTERNAL SERVICES CHARGE	-	62,342	31,170	56,264	(6,078)
58-5861-738	VEHICLE & EQUIPMENT LEASE	-	73,078	36,540	67,620	(5,458)
58-5861-740	INTEREST EXPENSE-LEASES	3,586	-	-	-	-
	TOTAL OPERATIONS	357,352	531,130	255,155	798,151	267,021
	TOTAL GOLF COURSE EXPENDITURES	1,060,957	1,320,019	642,852	1,676,164	356,145



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Golf Capital Other

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
GOLF CAPITAL PROJECTS & EQUIPMENT REPLACEMENT						
58-6050-209	DRIVING RANGE IMPROVEMENTS	29,844	-	-		-
58-6080-216	NEW EQUIPMENT	20,833	-	-	30,000	30,000
58-6080-217	GOLF COURSE IRRIGATION SYSTEM	164,840	-	-		-
58-6080-218	GOLF COURSE FENCING	-	52,000	11,161		(52,000)
58-6080-219	ASPHALT MAINTENANCE	3,055	2,445	-		(2,445)
58-6080-220	BRIDGE REPLACEMENT	-	84,500	-	31,261	(53,239)
58-6080-221	CART PATH REPLACEMENT	35,000	46,000	-	32,000	(14,000)
58-6080-222	MAINTENANCE BUILDING REPLACEMENT	-	100,000	-	40,000	
58-6080-223	DRIVING RANGE TEE RAMP	-	15,000	-		
58-6080-224	DEPARTMENT MINI X				61,000	
58-6080-225	PARKING LOT RESURFACE				16,000	
58-6080-226	DRONE				12,000	
58-6080-227	FUEL TANKS				15,000	
TOTAL GOLF COURSE CAPITAL AND EQUIPMENT		<u>253,572</u>	<u>299,945</u>	<u>11,161</u>	<u>237,261</u>	<u>(91,684)</u>

Redevelopment Funds

2026

The various funds which fall into this category are special revenue funds by nature with a specific purpose for each fund to aid in the redevelopment of neighborhoods, establishing new business, and a variety of social programs.

The funds shown in this section are not part of the Springville City budget. They are administered by a separate legal entity and have a separate budget adoption process. They are included in this document because they are included in Springville City's financial accounting system.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

RDA

ESTIMATED BEGINNING FUND BALANCE1					1,464,360	
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
61-3600-610	INTEREST INCOME	41,050	-	-	40,000	40,000
61-3800-850	TRANSFERS FROM OTHER FUNDS	15,000	-	-	-	-
61-3800-860	PROPERTY TAXES	625,692	465,000	-	650,000	185,000
61-3800-870	PRIOR YEAR'S PROPERTY TAX UTILIZE PROJECT RESERVES	21,335	25,000	-	10,000	(15,000)
TOTAL REVENUES		<u>703,077</u>	<u>490,000</u>	<u>-</u>	<u>700,000</u>	<u>210,000</u>
EXPENDITURES						
61-5100-220	PUBLIC NOTICES					-
61-5100-315	PROFESSIONAL FEES	500	-	-		-
61-5100-316	PROJECT EXPENSES					-
61-5100-317	INCENTIVES INCREASE RESERVES	325,414	400,000	-	600,000 100,000	200,000 100,000
TOTAL EXPENDITURES		<u>325,914</u>	<u>400,000</u>	<u>-</u>	<u>700,000</u>	<u>300,000</u>
SURPLUS / (DEFICIT)		<u>377,163</u>	<u>90,000</u>	<u>-</u>	<u>-</u>	
ESTIMATED ENDING FUND BALANCE					1,564,360	
Reserved for:						
	Impact Fees				-	
	Class C Roads				-	
	Joint Venture				-	
	Debt Service				-	
	Capital Projects				1,564,360	
	Endowments				-	
	Unrestricted				-	

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.

Building Authority Funds

2026

The Building Authority fund meets the debt service requirements for the Municipal Building Authority. Revenues come from lease payments made by the City and expenditures include principal payments, interest payments, and service fees related to the revenue bonds that were used for construction of the Civic Center.

The funds shown in this section are not part of the Springville City budget. They are administered by a separate legal entity and have a separate budget adoption process. They are included in this document because they are included in Springville City's financial accounting system.



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

MBA Fund

ESTIMATED BEGINNING FUND BALANCE1					4,263	
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2024 ACTUAL</u>	<u>FY2025 APPROVED BUDGET</u>	<u>FY2025 MIDYEAR ACTUAL</u>	<u>FY2026 TENTATIVE BUDGET</u>	<u>FY2026 VS FY2025 INC/(DEC)</u>
REVENUES						
32-3200-100	MBA PROCEEDS AND BONDS					-
32-3600-600	REVENUES FROM SPRINGVILLE CITY	404,165	405,878	202,938	418,583	12,705
32-3600-610	INTEREST INCOME	678	-	2,601		-
32-3800-810	TRANSFER FROM OTHER FUNDS					-
						-
	TOTAL REVENUES	<u>404,843</u>	<u>405,878</u>	<u>205,539</u>	<u>418,583</u>	<u>12,705</u>
EXPENDITURES						
32-4800-500	COST OF ISSUANCE					-
32-4800-780	MBA BONDS - INTEREST	82,365	74,078	39,143	56,483	(17,595)
32-4800-781	MBA BONDS - PRINCIPAL	320,000	330,000	330,000	360,000	30,000
32-4900-500	INTEREST PAID					-
32-4900-740	TRANSFER TO CAPITAL IMPRV FUND					-
32-4900-790	BOND ADMINISTRATION FEES	1,900	1,800	-	2,100	300
						-
						-
	TOTAL EXPENDITURES	<u>404,265</u>	<u>405,878</u>	<u>369,143</u>	<u>418,583</u>	<u>12,705</u>
	SURPLUS / (DEFICIT)	<u>578</u>	<u>-</u>	<u>(163,603)</u>	<u>-</u>	
ESTIMATED ENDING FUND BALANCE					4,263	

Notes:

1. Estimated Beginning Fund Balance subject FY 2025 Actual results and audit entries.

Exhibits

2026

The supplementary information contained in the exhibits is an integral part of the budget foundation. The following exhibits identify important underlying features of the budget:

- Exhibit A - Pay Scale
- Exhibit B - Comprehensive Fee Schedule



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Exhibit A

Fiscal 2025-2026 Pay Scale

Traditional Plan

PAY GRADE	Hourly Rate			Annual Rate		
	MINIMUM	MIDPOINT	MAXIMUM	MINIMUM	MIDPOINT	MAXIMUM
1	\$10.20	\$13.32	\$16.43	\$21,214.88	\$27,695.64	\$34,176.40
2	\$11.42	\$14.38	\$17.33	\$23,762.41	\$29,901.35	\$36,040.29
3	\$12.66	\$15.45	\$18.24	\$26,333.09	\$32,136.31	\$37,939.52
4	\$13.88	\$16.56	\$19.24	\$28,878.07	\$34,445.78	\$40,013.49
5	\$14.66	\$17.46	\$20.26	\$30,496.26	\$36,315.07	\$42,133.88
6	\$16.30	\$18.83	\$21.36	\$33,902.53	\$39,164.07	\$44,425.61
7	\$17.20	\$20.34	\$23.48	\$35,784.50	\$42,307.63	\$48,830.77
8	\$18.10	\$21.40	\$24.70	\$37,652.08	\$44,510.81	\$51,369.53
9	\$19.03	\$22.51	\$25.98	\$39,592.32	\$46,813.77	\$54,035.23
10	\$20.01	\$23.67	\$27.32	\$41,627.62	\$49,230.92	\$56,834.21
11	\$21.04	\$25.45	\$29.87	\$43,762.65	\$52,943.47	\$62,124.29
12	\$22.12	\$26.76	\$31.41	\$46,002.30	\$55,665.02	\$65,327.73
13	\$23.25	\$28.14	\$33.02	\$48,351.69	\$58,521.52	\$68,691.34
14	\$24.43	\$30.85	\$37.27	\$50,816.20	\$64,168.51	\$77,520.82
15	\$25.70	\$32.44	\$39.18	\$53,454.24	\$67,474.16	\$81,494.08
16	\$27.03	\$34.11	\$41.19	\$56,224.17	\$70,945.09	\$85,666.01
17	\$28.43	\$35.86	\$43.29	\$59,132.60	\$74,589.57	\$90,046.53
18	\$29.90	\$37.70	\$45.50	\$62,186.46	\$78,416.27	\$94,646.08
19	\$31.44	\$39.63	\$47.82	\$65,393.00	\$82,434.31	\$99,475.61
20	\$33.06	\$41.66	\$50.26	\$68,757.73	\$86,652.17	\$104,546.61
21	\$34.76	\$44.94	\$55.13	\$72,292.84	\$93,478.05	\$114,663.27
22	\$36.54	\$50.51	\$64.47	\$76,004.71	\$105,053.24	\$134,101.78
23	\$38.45	\$53.42	\$68.40	\$79,980.11	\$111,122.33	\$142,264.55
24	\$40.46	\$56.51	\$72.56	\$84,158.27	\$117,537.68	\$150,917.09
25	\$42.57	\$59.77	\$76.97	\$88,549.51	\$124,319.15	\$160,088.78
26	\$45.14	\$63.39	\$81.64	\$93,888.65	\$131,849.72	\$169,810.78
27	\$47.86	\$67.23	\$86.59	\$99,542.81	\$139,829.45	\$180,116.09
28	\$50.74	\$71.29	\$91.85	\$105,530.55	\$148,285.14	\$191,039.73
29	\$53.78	\$75.60	\$97.41	\$111,871.58	\$157,245.18	\$202,618.78
30	\$57.01	\$80.16	\$103.31	\$118,586.73	\$166,739.65	\$214,892.57



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Exhibit A

Fiscal 2025-2026 Pay Scale

Vanguard Plan

PAY GRADE	Hourly Rate			Annual Rate		
	MINIMUM	MIDPOINT	MAXIMUM	MINIMUM	MIDPOINT	MAXIMUM
1	\$11.13	\$14.25	\$17.37	\$23,159.34	\$29,640.10	\$36,120.86
2	\$12.36	\$15.31	\$18.26	\$25,706.87	\$31,845.81	\$37,984.75
3	\$13.59	\$16.38	\$19.17	\$28,277.56	\$34,080.77	\$39,883.99
4	\$14.82	\$17.50	\$20.17	\$30,822.54	\$36,390.25	\$41,957.96
5	\$15.60	\$18.39	\$21.19	\$32,440.72	\$38,259.53	\$44,078.34
6	\$17.23	\$19.76	\$22.29	\$35,847.00	\$41,108.54	\$46,370.08
7	\$18.14	\$21.28	\$24.41	\$37,728.97	\$44,252.10	\$50,775.23
8	\$19.04	\$22.33	\$25.63	\$39,596.55	\$46,455.27	\$53,313.99
9	\$19.97	\$23.44	\$26.91	\$41,536.78	\$48,758.24	\$55,979.69
10	\$20.95	\$24.60	\$28.26	\$43,572.08	\$51,175.38	\$58,778.68
11	\$21.97	\$26.39	\$30.80	\$45,707.12	\$54,887.94	\$64,068.76
12	\$23.05	\$27.70	\$32.34	\$47,946.76	\$57,609.48	\$67,272.20
13	\$24.18	\$29.07	\$33.96	\$50,296.16	\$60,465.98	\$70,635.81
14	\$25.37	\$31.79	\$38.20	\$52,760.67	\$66,112.97	\$79,465.28
15	\$26.63	\$33.37	\$40.11	\$55,398.70	\$69,418.62	\$83,438.55
16	\$27.97	\$35.04	\$42.12	\$58,168.64	\$72,889.55	\$87,610.47
17	\$29.36	\$36.80	\$44.23	\$61,077.07	\$76,534.03	\$91,991.00
18	\$30.83	\$38.63	\$46.44	\$64,130.92	\$80,360.73	\$96,590.55
19	\$32.37	\$40.57	\$48.76	\$67,337.47	\$84,378.77	\$101,420.08
20	\$33.99	\$42.59	\$51.20	\$70,702.20	\$88,596.64	\$106,491.08
21	\$35.69	\$45.88	\$56.06	\$74,237.31	\$95,422.52	\$116,607.73
22	\$37.48	\$51.44	\$65.41	\$77,949.17	\$106,997.71	\$136,046.24
23	\$39.39	\$54.36	\$69.33	\$81,924.58	\$113,066.80	\$144,209.02
24	\$41.40	\$57.44	\$73.49	\$86,102.73	\$119,482.14	\$152,861.56
25	\$43.51	\$60.70	\$77.90	\$90,493.97	\$126,263.61	\$162,033.25
26	\$46.07	\$64.32	\$82.57	\$95,833.12	\$133,794.18	\$171,755.24
27	\$48.79	\$68.16	\$87.53	\$101,487.27	\$141,773.91	\$182,060.56
28	\$51.67	\$72.23	\$92.78	\$107,475.02	\$150,229.61	\$192,984.19
29	\$54.72	\$76.53	\$98.35	\$113,816.05	\$159,189.64	\$204,563.24
30	\$57.95	\$81.10	\$104.25	\$120,531.19	\$168,684.12	\$216,837.04



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Exhibit A

Fiscal 2025-2026 Pay Scale

Vanguard Public Safety Firefigher Pay FSLA 207(k) (base 2912 hr annual work cycle)

PAY GRADE	Hourly Rate			Annual Rate		
	MINIMUM	MIDPOINT	MAXIMUM	MINIMUM	MIDPOINT	MAXIMUM
1	\$7.95	\$10.18	\$12.40	\$23,159.34	\$29,640.10	\$36,120.86
2	\$8.83	\$10.94	\$13.04	\$25,706.87	\$31,845.81	\$37,984.75
3	\$9.71	\$11.70	\$13.70	\$28,277.56	\$34,080.77	\$39,883.99
4	\$10.58	\$12.50	\$14.41	\$30,822.54	\$36,390.25	\$41,957.96
5	\$11.14	\$13.14	\$15.14	\$32,440.72	\$38,259.53	\$44,078.34
6	\$12.31	\$14.12	\$15.92	\$35,847.00	\$41,108.54	\$46,370.08
7	\$12.96	\$15.20	\$17.44	\$37,728.97	\$44,252.10	\$50,775.23
8	\$13.60	\$15.95	\$18.31	\$39,596.55	\$46,455.27	\$53,313.99
9	\$14.26	\$16.74	\$19.22	\$41,536.78	\$48,758.24	\$55,979.69
10	\$14.96	\$17.57	\$20.18	\$43,572.08	\$51,175.38	\$58,778.68
11	\$15.70	\$18.85	\$22.00	\$45,707.12	\$54,887.94	\$64,068.76
12	\$16.47	\$19.78	\$23.10	\$47,946.76	\$57,609.48	\$67,272.20
13	\$17.27	\$20.76	\$24.26	\$50,296.16	\$60,465.98	\$70,635.81
14	\$18.12	\$22.70	\$27.29	\$52,760.67	\$66,112.97	\$79,465.28
15	\$19.02	\$23.84	\$28.65	\$55,398.70	\$69,418.62	\$83,438.55
16	\$19.98	\$25.03	\$30.09	\$58,168.64	\$72,889.55	\$87,610.47
17	\$20.97	\$26.28	\$31.59	\$61,077.07	\$76,534.03	\$91,991.00
18	\$22.02	\$27.60	\$33.17	\$64,130.92	\$80,360.73	\$96,590.55
19	\$23.12	\$28.98	\$34.83	\$67,337.47	\$84,378.77	\$101,420.08
20	\$24.28	\$30.42	\$36.57	\$70,702.20	\$88,596.64	\$106,491.08
21	\$25.49	\$32.77	\$40.04	\$74,237.31	\$95,422.52	\$116,607.73
22	\$26.77	\$36.74	\$46.72	\$77,949.17	\$106,997.71	\$136,046.24
23	\$28.13	\$38.83	\$49.52	\$81,924.58	\$113,066.80	\$144,209.02
24	\$29.57	\$41.03	\$52.49	\$86,102.73	\$119,482.14	\$152,861.56
25	\$31.08	\$43.36	\$55.64	\$90,493.97	\$126,263.61	\$162,033.25
26	\$32.91	\$45.95	\$58.98	\$95,833.12	\$133,794.18	\$171,755.24
27	\$34.85	\$48.69	\$62.52	\$101,487.27	\$141,773.91	\$182,060.56
28	\$36.91	\$51.59	\$66.27	\$107,475.02	\$150,229.61	\$192,984.19
29	\$39.09	\$54.67	\$70.25	\$113,816.05	\$159,189.64	\$204,563.24
30	\$41.39	\$57.93	\$74.46	\$120,531.19	\$168,684.12	\$216,837.04



SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET

Exhibit B

Fiscal 2025-2026 Comprehensive Fee Schedule

<i>Table of Contents</i>	<i>Line #</i>		
General Fees	1		
Government Records Access and Management Act (GRAMA) Fees	40		
Franchise, Sales Tax, and Other Use Fees	88		
Public Safety Fees	96		
Court Fines	127		
City Facility Use Fees	130		
Parks	219		
Business Licensing	273		
Planning & Zoning Fees	329		
Public Works Fees	360		
Building Fees	396		
Art Museum Fees	448		
Library Fees	473		
Cemetery Fees	489		
Recreation Fees	533		
Art City Days Fees	597		
Clyde Recreation Center	628		
Golf Fees	758		
Electric Utility Fees	802		
Sewer Utility Fees	897		
Solid Waste Utility Fees	930		
Storm Water Utility Fees	941		
Water Utility Fees	948		
Plat "A" Irrigation Assessments	1037		
Highline Ditch Fees	1047		
Cost Recovery Codes			
Full Recovery	Full	F	85 - 100%
High Recovery	High	H	70 - 90%
Mid-level Recovery	Mid-Level	M	30-70%
Low Recovery	Low	L	1 - 30%
No Recovery	No Recovery	N	0%

Line	General Fees			Reference	Cost Recovery Code
	Approved Fee	Additional Conditions			
1	General Fees				
2					
3	Filing Fee for An Elective Office	30.00		Resolution No. 99-21	L
4	Insufficient Funds Fee	20.00		Resolution No. 2020-38	F
5	Restricted Parking Options:				
6	Application Fee	25.00		Resolution No. 2008-20	L
7	Sign Installation	212.46	Per Each Required Sign	Resolution No. 2008-20	F
8	Parking Permits (Valid for up to two (2) years)	10.00		Resolution No. 2008-20	F
9	Utility Customer Connection Processing Fee	30.00		Resolution No. 2020-38	F
10	Utility Account Deposits				
11	Residential: non-owner occupied, renters	150.00			
12	Residential: owner occupied	100.00			
13	Commercial: non-owner occupied, renters	300.00			
14	Commercial: owner occupied	300.00			
15	Youth Court Appearance Fee	50.00			L
16	Youth Court Participation Fee	50.00			H
17	Youth Court Conference Fee	125.00			H
18	Youth Court and Youth City Council Uniform	20.00-50.00			
19	Youth City Council Participation Fee	30.00-50.00			H
20	Fingerprinting Service - Residents	15.00		Resolution No. 99-28	H
21	Fingerprinting Service -Non- Residents	20.00		Resolution No. 99-28	F
22	Fingerprinting For Court Purposes	No Charge		Resolution No. 99-28	
23	Wireless Provider Fees			Resolution No. 2018-36	



SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET

Exhibit B

	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2	Application Fees			
24			Resolution No. 2018-36	
25	100.00		Resolution No. 2018-36	F
26	250.00		Resolution No. 2018-36	F
27	1,000.00		Resolution No. 2018-36	F
28		Greater of 3.5% of gross revenue related to small wireless facilities in ROW or \$250 annually for each small wireless facility	Resolution No. 2018-36	F
29	50.00	per year per pole	Resolution No. 2018-36	F
30		All other applicable fees including electrical utility fees and business license fees	Resolution No. 2018-36	
31	Passports			
32	Current Rate	Fee set by U.S. Department of State		
33	Current Rate	Fee set by U.S. Department of State		
34	Current Rate	Fee set by U.S. Department of State		
35	Current Rate	Fee set by U.S. Department of State		
36	Current Rate	Fee set by U.S. Department of State		
37	40.00			F
38	15.00		Resolution No. 2020-38	F
39	10.00			
40	Government Records Access and Management Act (GRAMA) Fees			
41	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
42	0.25	Per page (Single sided)	Resolution No. 2009-01	H
43	0.75	Per page (Single sided)	Resolution No. 2009-01	H
44	27.10	Per Hour	Resolution No. 2020-38	F
45	10.00	First 15 minutes and up to 10 pages. Per above rates after that		M
46	10.00	First 15 minutes and up to 10 pages. Per above rates after that	Resolution No. 2020-38	M
47	20.00	Per sheet with a minimum of one full sheet per request	Resolution No. 2009-01	H
48	5.00			M
49	20.00		Resolution No. 2009-01	H
50	GIS Maps and Data			
51	Standard Published Maps			
52	Bond Paper			
53	5.00			F
54	10.00			F
55	20.00			F
56	25.00			F
57	50.00			F
58	0.04			F
59	Photo/Thick Bond Paper			
60	10.00			F
61	20.00			F
62	30.00			F
63	35.00			F
64	60.00			F
65	0.05			F
66	60.00	1 hr. minimum; charge in addition to print costs; as time is available at the discretion of the City.		F
67	Digital Data Files			
68	Vector Format GIS Data			
69	SHP/GDB			
70	50.00			F
71	50.00			F



SPRINGVILLE CITY
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Exhibit B

	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
72	Hydrography	50.00		F
73	Elevation Contours	500.00		F
74	DWG			
75	Building Footprints	60.00		F
76	Address Points	60.00		F
77	Hydrography	60.00		F
78	Elevation Contours	600.00		F
79	Raster Format GIS Data			
80	TIF/JPG			
81	2005 Air Photos	30.00		F
82	2008 Air Photos	100.00		F
83	Entire City			
84	2005 Air Photos	1,200.00		F
85	2008 Air Photos	6,000.00		F
86	CD Delivery (additional charge)	1.00		F
87	DVD Delivery (additional charge)	2.00		F
88	Franchise, Sales Tax, and Other Use Fees			
	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
89				
90	City Portion of Sales Tax	1.00%	Applied to all point of sales in Springville City	City Code 6-4-102 F
91	Energy Use Tax	6.00%	Applied to all energy sales within Springville City	Ordinance 15-00 F
92	Franchise Tax	Variable	Personal individual agreements	
93	Municipal Telecommunications Tax	3.50%		Ordinance 7-04 F
94	Surcharge On Communication Access Lines (E911)	0.65		Resolution No. 04-11 F
95	Innkeeper Tax	1.50%		City Code 6-10-101 F
96	Public Safety Fees			
	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
97				
98	Dog License - Altered	Per SUVASSD	Per County Animal Shelter	
99	Dog License - Unaltered	Per SUVASSD	Per County Animal Shelter	
100	Surrender Fee	Per SUVASSD	Per each animal held at the Utah County Animal Shelter	Per County Animal Shelter
101	Alarm Permit Fee	25.00		Resolution No. 98-35 H
102	False Alarm Response Fee (first 3 false alarms)	Warning	False alarms per calendar year	L
103	False Alarm Response Fee (fourth)	100.00	False alarms per calendar year	L
104	False Alarm Response Fee (fifth)	150.00	False alarms per calendar year	M
105	False Alarm Response Fee (sixth through ninth)	200.00	False alarms per calendar year	H
106	False Alarm Response Fee (tenth and all additional)	200.00	False alarms per calendar year	F
107	Delinquent Payment Fees			
108	1-60 days late	10.00		H
109	61-90 days late	20.00		H
110	91-120 days late	30.00		H
111	Police Coverage	85.00	per hour per officer	Resolution 2013-21 F
112	Police Coverage Holiday	105.00	per hour per officer	new resolution
113	Ambulance Call	Per State	Charged in accordance with state statutes	
114	Special Event EMS Coverage			
115	Staffed Ambulance (3 EMTs/Ambulance)	250.00	per hour	
116	Single EMT	75.00	per hour	
117	Fire Engine (staffed with 4 FF)	300.00	per hour	
118	Brush Truck (staffed with 2 FF)	175.00	per hour	
119				
120	Intoxilyzer Test	20.00		Resolution No. 2010-35 F
121	Parking Violations	40.00		Resolution No. 2020-02
122	Parking Violations (Disabled)	125.00		Resolution No. 2020-02
123	Red Curb Violation	55.00		Resolution No. 2020-02
124	School Bus Zone Violation	110.00		Resolution No. 2020-02
125	Additional Fees for unpaid violations	Varies	Additional 25% of original citation amount after two weeks unpaid	



SPRINGVILLE CITY
FISCAL YEAR 2026
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Exhibit B

	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
126	Additional Notes	The Hearing Officer shall have the authority to reduce Administrative Civil Infractions based upon City Ordinance and policy up to 100% of the infraction fee.	Resolution No. 2020-03	
127	Court Fines			
128	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
129	Court Fines	Per State	City uses State Fines Schedule	
130	City Facility Use Fees			
131		Subject to Facility Use Policy		Cost Recovery Code
132	Class II Use (Non-Commercial) DURING business hours	first hour / additional hours		
133	Civic Center Multi-use room, Library Multi-use room, Council Chambers, Fire Station Training Room	65.00/25.00	1.5 hour minimum; additional cleaning fee for food use: \$20	Resolution 2013-21 H
134	Library Board Room, Civic Center Executive Conference Room, Senior Center Auxiliary Room, Library Lab	40.00/15.00	Additional cleaning fee for food use: \$20	Resolution 2013-21 H
135	Library Upstairs	300.00/50.00	Initial 3-hr. block/additional hours; additional cleaning fee for food use: \$45	Resolution 2013-21 H
136	Class II Use (Non-Commercial) AFTER business hours			
137	Civic Center Multi-use room, Senior Center, Library Multi-use room, Council Chambers, Fire Station Training Room	150.00/80.00	1.5 hour minimum; additional cleaning fee for food use: \$20	Resolution 2013-21 H
138	Library Board Room, Civic Center Executive Conference Room, Senior Center Auxiliary Room, Library Lab	80.00/60.00	Additional cleaning fee for food use: \$20	Resolution 2013-21 H
139	Library Upstairs	475.00/100.00	Initial 3-hr. block/additional hours; additional cleaning fee for food use: \$45	Resolution 2013-21 H
140	Class II Use (Non-Commercial)			
141	Park Pavilion (Non-Canyon) - not reserved	Free	Resolution 2013-21	
142	Park Pavilion (Non-Canyon) - reserved	75.00	4 hour block	Resolution 2013-21 H
143	Small	50.00	3 hour block	Resolution 2020-38 H
144	Medium	55.00	3 hour block	Resolution 2020-38 H
145	Large	75.00	3 hour block	Resolution 2020-38 H
146	Civic Center Gazebo	100.00	per hour	
147	Soccer Field*	35.00	per hour	Resolution 2013-21 M
148	Baseball/Softball Field (2 Hour)	60.00		
149	Baseball/Softball Field (4 Hour)	90.00		
150	Baseball/Softball Field (Full Day)	150.00		
151	Lights (2 Hour)	30.00		
152	Football Field SHS	75.00		
153	Football Field Community	65.00		
154	Lights (2 Hour)	30.00		
155	Soccer Field Prep	50.00		
156	Arts Park Stage (ticketed event)	700.00	per event (8-hour block)	Resolution 2020-38 H
157	Arts Park Stage (non-ticketed event)	400.00	per event (4-hour block)	Resolution 2020-38 H
158	Indoor Turf Fieldhouse	80.00	per hour	
159	Class III Use (Commercial/Market) DURING business hours			
160	Arts Shop, Civic Center Multi-use room, Library Multi-use room, Council Chambers, Fire Station Training Room	80.00/30.00	1.5 hour minimum; additional cleaning fee for food use: \$20	Resolution 2013-21 F



SPRINGVILLE CITY
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	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
161	Library Board Room, Civic Center Executive Conference Room, Senior Center Auxiliary Room, Library Lab 50.00/20.00	Additional cleaning fee for food use: \$20	Resolution 2013-21	F
162	Library Upstairs 400.00/60.00	Initial 3-hr. block/additional hours; additional cleaning fee for food use: \$45	Resolution 2013-21	F
163	Class III Use (Commercial/Market) AFTER business hours			
164	Arts Shop, Civic Center Multi-use room, Senior Center, Library Multi-use room, Council Chambers, Fire Station Training Room 200.00/100.00	1.5 hour minimum; additional cleaning fee for food use: \$20	Resolution 2013-21	F
165	Library Board Room, Civic Center Executive Conference Room, Senior Center Auxiliary Room, Library Lab 100.00/75.00	Additional cleaning fee for food use: \$20	Resolution 2013-21	F
166	Library Upstairs 600.00/120.00	Initial 3-hr. block/additional hours; additional cleaning fee for food use: \$45	Resolution 2013-21	F
167	Class III Use (Commercial/Market)			
168	Park Pavilion (Non-Canyon) - reserved 120.00	4-hour block	Resolution 2020-38	F
169	Soccer Field* 40.00	per hour	Resolution 2013-21	F
170	Baseball/Softball Field (2 Hour) 75.00			
171	Baseball/Softball Field (4 Hour) 100.00			
172	Baseball/Softball Field (Full Day) 200.00			
173	Lights (Per Hour) 35.00			
174	Football Field SHS 75.00			
175	Football Field Community 75.00			
176	Field Lights (Per Hour) 35.00			
177	Soccer Field Prep 50.00			
178	Arts Park Stage (ticketed event) 1,200.00 plus 10% of ticket event	per event (8-hour block)	Resolution 2013-21	F
179	Arts Park Stage (non-ticketed event) 800.00	per event (4-hour block)	Resolution 2020-38	F
180	Indoor Turf Fieldhouse 110.00	per hour		
181	Art Museum Rates			
182	Class II Use (Non-Commercial) DURING business hours	first hour / additional hours		
183	Single Gallery, Weekday & Weekend - Recital or Meeting 120.00/60.00		Resolution 2020-38	H
184	Single Gallery, Weekday & Weekend - Wedding, Party, or Event 300.00/150.00			
185	Class II Use (Non-Commercial) AFTER business hours			
186	Weekday, Summer (May - September) 1,900.00		Resolution 2020-38	H
187	Weekend, Summer (May - September) 2,200.00		Resolution 2020-38	H
188	Additional Hours, Main or Upper Level 150.00			H
189	Weekday, Winter (October - April) 1,700.00		Resolution 2020-38	H
190	Weekend, Winter (October - April) 1,900.00		Resolution 2020-38	H
191	Additional Hours, Garden 150.00			H
192	Class III Use (Commercial/Market) DURING business hours			
193	Single Gallery, Weekday & Weekend - Recital or Meeting 150.00/75.00		Resolution 2020-38	F
194	Single Gallery, Weekday & Weekend - Wedding, Party, or Event 350.00/150.00			
195	Class III Use (Commercial/Market) AFTER business hours			
196	Weekday, Summer (May - September) 2,200.00		Resolution 2020-38	F
197	Weekend, Summer (May - September) 2,500.00		Resolution 2020-38	F
198	Additional Hours, (May - September) 150.00			F
199	Weekday, Winter (October - April) 1,800.00		Resolution 2020-38	F
200	Weekend, Winter (October - April) 2,000.00		Resolution 2020-38	F
201	Additional Hours, Winter (October - April) 150.00			F



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	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2	Springville Residents - Main Level, Upper Level, or Garden			
202				
203	1,900.00			H
204	2,200.00			H
205	1,700.00			H
206	1,900.00			H
207	Additional Fees:			
208	60.00		Resolution 2020-38	F
209	100.00			F
210	25.00	per hour		H
211	200.00	per hour		F
212	40.00			F
213	50.00			
214	100.00			
215	Other			
216	39.00	per hour per employee	Resolution 2013-21	F
217	69.50	per hour	Resolution 2013-21	F
218	* Field Space can be reserved for the day for the equivalent of 4 one-hour rentals			
219	Parks			
	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
220	Day Use			
221				
222	175.00		Resolution 2020-38	H
223	175.00		Resolution 2020-38	H
224	195.00		Resolution 2020-38	H
225	140.00		Resolution 2020-38	H
226	115.00		Resolution 2020-38	H
227	115.00		Resolution 2020-38	H
228	105.00		Resolution 2020-38	H
229	195.00		Resolution 2020-38	H
230	115.00		Resolution 2020-38	H
231	175.00		Resolution 2020-38	H
232	10.00			
233				
234	Overnight Use:			
235	270.00		Resolution 2020-38	H
236	270.00		Resolution 2020-38	H
237	310.00		Resolution 2020-38	H
238	250.00		Resolution 2020-38	H
239	220.00		Resolution 2020-38	H
240	190.00		Resolution 2020-38	H
241	335.00		Resolution 2020-38	H
242	215.00		Resolution 2020-38	H
243	270.00		Resolution 2020-38	H
244				
245	15.00		Resolution 2020-38	H
246				
247	Fines for Oversize Groups, Late Departure & Early Arrival			
248	25.00		Resolution 2020-38	F
249	25.00		Resolution 2020-38	F
250	25.00		Resolution 2020-38	F
251	25.00		Resolution 2020-38	F
252	25.00		Resolution 2020-38	F
253	25.00		Resolution 2020-38	F
254	25.00		Resolution 2020-38	F
255	25.00		Resolution 2020-38	F
256	25.00		Resolution 2020-38	F



**SPRINGVILLE CITY
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Exhibit B

	Approved Fee	Additional Conditions	Reference	Cost Recovery Code	
257	Rotary II	25.00		Resolution 2020-38	F
258					
259	<u>Campground Use - Resident</u>				
260	Campsite	42.00		Resolution 2020-38	H
261	Extra Tent	10.00		Resolution 2020-38	H
262	Extra Vehicle	10.00		Resolution 2020-38	H
263	Electricity Use	5.00		Resolution 2020-38	H
264	Jolly's Ranch Youth Campground	100.00		Resolution 2020-38	H
265					
266	<u>Campground Use - Non-Resident</u>				
267	Campsite	52.00		Resolution 2020-38	F
268	Extra Tent	15.00		Resolution 2020-38	F
269	Extra Vehicle	15.00		Resolution 2020-38	F
270	Electricity Use	10.00		Resolution 2020-38	F
271	Jolly's Ranch Youth Campground	150.00		Resolution 2020-38	F
272	White Barn Field (must reserve pavilion also)	200.00			
273	Business Licensing				
	Approved Fee	Additional Conditions	Reference	Cost Recovery Code	
274	Standard License	377.00		Resolution No. 2021-16	F
276	Standard License Renewal	60.00		Resolution No. 2021-16	F
277	Incidental Requests for City Services associated with Business Licenses	30.00		Resolution No. 2021-16	M
278	Relocation Fee	371.00		Resolution No. 2021-16	F
279	Hotel/Motel	425.00		Resolution No. 2021-16	F
280	Hotel/Motel Renewal	49.00		Resolution No. 2021-16	F
281	Pawnbroker	411.00		Resolution No. 2021-16	F
282	Pawnbroker Renewal	49.00		Resolution No. 2021-16	F
283	Mechanical Amusement Device	52.00	Plus \$16 Per device/yr. Cap \$350	Resolution No. 2021-16	F
284	On-Premise Beer Retailer	141.00		Resolution No. 2021-16	F
285	On Premise Beer Retailer Renewal	30.00			
286	Off-Premise Beer Retailer	600.00		Resolution No. 2021-16	F
287	On Premise Beer Retailer Renewal	30.00			
288	Bar Establishment	300.00		Resolution No. 2021-16	F
289	Beer Only Restaurant	300.00		Resolution No. 2021-16	F
290	Full Service Restaurant	300.00		Resolution No. 2021-16	F
291	Limited Service Restaurant	300.00		Resolution No. 2021-16	F
292	Master Full Service Restaurant	300.00		Resolution No. 2021-16	F
293	Master Limited Service Restaurant	300.00		Resolution No. 2021-16	F
294	Master Off-Premises Beer Retailer	300.00		Resolution No. 2021-16	F
295	On-Premise Banquet	300.00		Resolution No. 2021-16	F
296	Reception Center	300.00		Resolution No. 2021-16	F
297	Resort License	300.00		Resolution No. 2021-16	F
298	Tavern	300.00		Resolution No. 2021-16	F
299	Fireworks License - Outdoor Stand	274.00	Plus \$300 Cash Bond	Resolution No. 2021-16	F
300	Fireworks License - In-store	101.00		Resolution No. 2021-16	F
301	Itinerant Merchant	214.00	Plus \$300 Cash Bond	Resolution No. 2021-16	F
302	1 Year Permit-Residential Solicitation	58.00		Resolution No. 2021-16	F
303	Food Truck	37.00		Resolution No. 2021-16	F
304	Food Truck Renewal	18.00		Resolution No. 2021-16	F
305	Food Truck/No Fire Inspection Required/Licensed Elsewhere	32.00			
306	Food Truck/No Fire Inspection Required/Licensed Elsewhere Renewal	28.00			
307	Sexually Oriented Business	1,000.00	Plus \$25 Application Fee & \$500 per individual employee	Resolution No. 2021-16	F
308	Entertainer and Escort Fee	500.00	Plus \$50 Application Fee & \$500 per individual employee	Resolution No. 2021-16	F
309	Industrial	393.00		Resolution No. 2021-16	F
310	Industrial Renewal	77.00		Resolution No. 2021-16	F
311	General Retail - Under 15,000 Square Feet	393.00		Resolution No. 2021-16	F
312	General Retail - Under 15,000 Square Feet Renewal	49.00		Resolution No. 2021-16	F



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	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
313	393.00		Resolution No. 2021-16	F
314	63.00		Resolution No. 2021-16	F
315	395.00		Resolution No. 2021-16	F
316	77.00		Resolution No. 2021-16	F
317	395.00		Resolution No. 2021-16	F
318	77.00		Resolution No. 2021-16	F
319	395.00		Resolution No. 2021-16	F
320	77.00		Resolution No. 2021-16	F
321	15.00		Resolution No. 2021-16	F
322	60.00	Plus amount due (plus penalties) before inactivation (within one year of inactivity)	Resolution No. 2021-16	
323	Varies	100% of license fee for first year plus pro rata portion of 125% penalty for actual time without license	Resolution No. 2021-16	
324	40.00		Resolution No. 2021-16	
325	101.00		Resolution No. 2021-16	
326	26.00		Resolution No. 2021-16	
327	110.00		Resolution No. 2021-16	
328	22.00		Resolution No. 2021-16	
329	Planning & Zoning Fees			
330				
331	1,136.00		Resolution 2023-26	F
332	866.00	Plus \$60.00 if the City maps must be updated	Resolution No. 03-11	F
333	1,328.00		Resolution No. 03-11	F
334	1,048.00	Plus \$60.00 if the City maps must be updated	Resolution 2020-38	F
335	1,048.00		Resolution 2020-38	F
336	644.00		Resolution 2020-38	F
337	144.00		Resolution 2020-38	F
338	414.00		Resolution No. 03-11	F
339	854.00		Resolution No. 03-11	F
340	711.00		Resolution No. 03-11	F
341	861.00		Resolution No. 03-11	F
342	861.00		Resolution No. 03-11	F
343	786.00	Plus PW-Engineering time at the fully burdened hourly rate	Resolution 2020-38	F
344	22.00		Resolution No. 03-11	M
345	806.00	Plus PW-Engineering time at the fully burdened hourly rate	Resolution 2020-38	F
346	532.00	Includes 2 reviews in Proposed Fee	Resolution 2020-38	F
347	1,978.00	First 5 lots included plus \$62.00 for each additional lot	Resolution 2020-38	F
348	2,034.00	First 5 lots included plus \$62.00 for each additional lot	Resolution 2020-38	F
349	2,034.00	First 5 lots included plus \$62.00 for each additional lot		
350	2,098.00	First 5 lots included plus \$62.00 for each additional lot. Includes 3 reviews	Resolution 2020-38	F



**SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET**

Exhibit B

	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
351	925.00		Resolution 2020-38	F
352	64.00		Resolution 2020-38	F
353	2,224.00	Includes 2 reviews in Proposed Fee	Resolution 2020-38	F
354	500.00	Per Tree		F
355	250.00		Resolution No. 2008-21	F
356	110.00			
357	10,000.00	per policy	Resolution No. 2022-54	F
358	30.00			F
359				
360	Public Works Fees			
	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
361				
362	\$400 application fee \$67 each active day of permit, \$201.00 minimum			
363	Hourly	Charged at fully burden hourly rate of staff involved		F
364	2% cash deposit of construction improvements cost, \$2,000 minimum	Held until end of warranty to cover any and all inspection, field visits, as-builts, changer order/engineer approval, and warranty re-inspection by all divisions. All City time charged at fully burdened hourly rate of staff involved and billed against deposit through the duration of project. Any deposit remainder will be released at the end of warranty. If deposit is exceeded, inspections will halt until additional funds are tendered.		F
365	100% of total construction cost (LOC or CASH)	Must be valid and remain in place for a minimum of 13 months form time of recording the plat; maximum of 4 releases		
366	10% of total construction cost (CASH)	Bond must be posted for project to enter warranty. Held until end of warranty. Bond is an assurance held to cover any repairs for damages/failures that arise during the 1-year warranty time period. It can also be used to cover any inspection overages not covered by the PW Inspection deposit.		
367	\$65/hr	Per hour, one hour minimum. Two (one hour)final inspections are included in the initial fee		F
368	500.00	Bond posted at time Excavation permit is pulled; refunded at end of warranty. For larger projects (greater than \$10,000 in public infrastructure costs) the Performance deposits will be increased based on estimates		
369				
370	134.00			
371	201.00			
372	304.00			
373	510.00			
374				
375	242.00			
376	355.00			
377	530.00			
378	886.00			



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	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
428			Ordinance #18-2024	F
429	15,608.00	Per Irrigated Acre	Ordinance #18-2024	F
430	15,608.00	Per Irrigated Acre	Ordinance #19-2024	F
431	2,341.00		Ordinance #19-2024	F
432	1,199.00	Fee will vary based on connection size	Ordinance #21-2024	F
433	3,992.67		Ordinance #21-2024	F
434	6,390.67		Ordinance #21-2024	F
435	1,685.53		Ordinance #22-2024	F
436	5,612.81		Ordinance #22-2024	F
437	8,983.87		Ordinance #22-2024	F
438	0.162	per square foot of impervious area		F
439	2,808.280	per ERU (ERU = 4200 SF)	Ordinance #20-2024	F
440	2,808.280	per ERU (ERU = 4200 SF)	Ordinance #20-2024	F
441		Lot size < 2000 SF 5% / 4200 SF x cos	ERU (ERU = 4200 SF)	Ordinance #20-2024
442	1,264.000	ERU (ERU = 4200 SF)	Ordinance #20-2024	F
443	1,769.000	ERU (ERU = 4200 SF)	Ordinance #20-2024	F
444	2,303.000	ERU (ERU = 4200 SF)	Ordinance #20-2024	F
445	2,808.000	ERU (ERU = 4200 SF)	Ordinance #20-2024	F
446	3,651.000	ERU (ERU = 4200 SF)	Ordinance #20-2024	F
447	6,965.000	ERU (ERU = 4200 SF)	Ordinance #20-2024	F
448	Art Museum Fees			
	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
449				
450				
451	variable	actual shipping + \$20 handling		F
452	20.00	per entry		M
453	5.00	per day (\$50 max.)		H
454				
455	20.00	per person includes materials	Resolution 2020-38	H
456	250.00	4 days; 4 hrs w/ supplies incl.		M
457	50.00	1/2 day; 3 hrs w/supplies		
458	45.00	per individual		
459	35.00	per individual		
460	25.00	per individual		
461	20.00			
462	10.00			
463				
464	60.00 + Materials			H
465	120.00 + Materials			F
466	320.00+materials			F
467	Art Festival Fees			
468	150.00	For 2 days, pro-rated for only 1 day or night		
469	100.00	For 2 days, pro-rated for only 1 day or night		
470	150.00	\$75.00 discount if provide activity/demo		
471	250.00	\$75.00 discount if provide activity/demo		
472	1.00	per ticket/credit		
473	Library Fees			
	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
474				
475	135.00	Annual Fee per Family		F
476	1.00			M



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Exhibit B

	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
477	12.00	Per Book	Resolution 2020-38	M
478	No Charge			
479	No charge			
480	40.00	Per Session	Resolution 2012-	F
481	1.00	Allows non-residents computer use for up to 120 minutes		
482				
483	0.10			M
484	1.00			M
485	1.00			M
486	12.00	includes discovery, story and book club kits		H
487				
488	10.00			F
489				
490				
491				
492	1,500.00	One-half to be placed in a perpetual care fund	Resolution 2020-38	H
493	1,700.00	One-half to be placed in a perpetual care fund	Resolution 2020-38	H
494	500.00			
495	2,500.00	One-half to be placed in a perpetual care fund	Resolution 2020-38	F
496	2,800.00	One-half to be placed in a perpetual care fund	Resolution 2020-38	F
497	800.00			
498			Resolution 2020-38	
499	2,000.00		Resolution 2020-38	H
500	3,000.00		Resolution 2020-38	F
501			Resolution 2020-38	
502	750.00		Resolution 2020-38	H
503	150.00	Don't include 1st with purchase anymore. Charge 1st & 2nd interment	Resolution 2020-38	H
504	100.00	In addition to regular fees		
505	900.00		Resolution 2020-38	F
506	200.00	Don't include 1st with purchase anymore. Charge 1st & 2nd interment	Resolution 2020-38	F
507	100.00			
508	850.00		Resolution 2020-38	H
509	750.00		Resolution 2020-38	H
510	1,400.00		Resolution 2020-38	F
511	1,250.00		Resolution 2020-38	F
512				
513	600.00		Resolution 2020-38	H
514	900.00		Resolution 2020-38	F
515	350.00		Resolution 2020-38	H
516	450.00		Resolution 2020-38	F
517	350.00	In addition to regular fees	Resolution 2020-38	H
518	500.00	In addition to regular fees	Resolution 2020-38	F
519	400.00	Fees are in addition to all other Sexton Fees	Resolution 2020-38	H
520	600.00	Fees are in addition to all other Sexton Fees	Resolution 2020-38	F



SPRINGVILLE CITY
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	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
521	Infant 900.00, Cremains 500.00	no distinguishment between intact/not intact; Sexton will only expose the vault, within reason. Removal and transport of the vault will be the responsibility of the family.	Resolution 2020-38	F
522	1,500.00		Resolution 2020-38	F
523	200.00	Per hour	Resolution 2020-38	H
524	250.00	Per hour	Resolution 2020-38	F
525				
526	50.00	per plot	Resolution 2020-38	H
527	50.00	per plot	Resolution 2020-38	H
528	70.00		Resolution 2020-38	F
529	500.00	Difference in price between Resident and Non-Resident burial right in similar plot		F
530	100.00	42" or less		
531	200.00	more than 42"		
532	250.00	for cremation burials without mortuary		
533	Recreation Fees			
534				
535				
536				
537				
538	46.00		Resolution 2020-38	M
539	56.00			M
540	62.00			
541	560.00			M
542				
543	48.00			M
544	48.00			M
545	67.00			M
546	67.00			M
547	77.00			M
548	77.00			M
549				
550	48.00			M
551	48.00			M
552	72.00			M
553	72.00			M
554	82.00			M
555	87.00			M
556				
557	46.00			M
558	51.00			M
559	56.00			
560	57.00			M
561	275.00			
562	315.00			
563	56.00			M
564	48.00			M
565	57.00			M
566	62.00			
567	530.00	Per Team		
568	61.00			M
569	111.00		Resolution 2020-38	M
570	51.00			M
571	61.00			M
572	47.00			M
573	30.00			
574	10.00			H
575	10.00			H
576	25.00			
577	100.00			
578	Various			



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	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
579	Pickleball Lessons	45.00-55.00		
580	Recreation Fee for New Programs	Various	Amount charged based on cost of program implementation	
581	Adult Programs:			
582	Basketball:			
583	Per Team (9 players)	655.00		H
584	Additional Player Fee	10.00		H
585	Pickleball			H
586	Senior Lessons	30.00		H
587	Tournament Fee	Various		H
588	Adult Co-Ed Volleyball			
589	Per Team (8 players)	350.00		H
590	Additional Player Fee	10.00		H
591	Indoor 5v5 Soccer	575.00		H
592	Non-Resident Recreation Card	175.00	per policy	Resolution 2022-53
593	Cancellation before registration deadline	5.00		
594	Cancellation after registration deadline, but before uniform order	10.00		
595	Cancellation after uniform order	10.00 plus 25% of registration fee		
596	Recreation Fee for New Programs	Various	Amount charged based on cost of program implementation	H
597	Art City Days			
				Cost Recovery Code
598		Approved Fee	Additional Conditions	
599	Food Vendor	300.00		Resolution 2022-05
600	Arts & Craft Vendor	200.00		Resolution 2022-05
601	Commercial Vendor	250.00		Resolution 2022-05
602	Prime Location Booth	250.00		Resolution 2022-05
603	Non-Profit	100.00		Resolution 2022-05
604	Electricity Use	25.00	one 20 amp outlet, add \$10 for additional	Resolution 2022-05
605	Late fee for removal of equipment /décor	100.00		Resolution 2022-05
606	Parade Route Vendors	25.00		Resolution 2022-05
607	Parade Entry:			Resolution 2022-05
608	Commercial Entries	50.00		Resolution 2022-05
609	Political Entries	150.00		Resolution 2022-05
610	Free Entry for All Others	-		Resolution 2022-05
611	Art City Days Fun Run:			
612	Entry Fee	Cost		Resolution 2022-05
613	Late Entry Fee	Cost		Resolution 2022-05
614	Art City Days Rodeo			
615	Reserved Seating	16.00		Resolution 2022-05
616	General Admission	8.00		Resolution 2022-05
617	Fun-A-Rama (Youth Day)	5.00	ages 3-12	Resolution 2022-05
618	Carnival Wristbands	35.00		Resolution 2022-05
619	Basketball 3-on-3 Tournament	50.00		Resolution 2022-05
620	Holiday Festival			
621		Approved Fee		
622	Food Vendor	125.00		
623	Arts & Craft Vendor	100.00		
624	Commercial Vendor	110.00		
625	Youth Vendor	75.00		
626	Non-Profit	50.00		
627	Extra Power Outlets	10.00		
628	Clyde Recreation Center			
629		Approved Fee	Additional Conditions	Cost Recovery Code
630	Individual Membership Fees - Resident:			
631	Three Month	99 + tax		H
632	Six Month	166 + tax		H
633	One Year	290 + tax		H
634	10-Punch Pass	60.00		Resolution 2020-38



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2	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
635	Individual Membership Fees - Non-resident:			
636	Three Month	126 + tax		F
637	Six Month	212 + tax		F
638	One Year	372 + tax		F
639	Family Pass - Resident:			
640	Three Month	166 + tax		H
641	Six Month	280 + tax		H
642	One Year	492 + tax		H
643	Family Pass - Non-resident:			
644	Three Month	212 + tax		F
645	Six Month	362 + tax		F
646	One Year	635 + tax		F
647	Adult Couple - Resident:			
648	Three Month	136 + tax		H
649	Six Month	228 + tax		H
650	One Year	394 + tax		H
651	Adult Couple - Non-resident:			
652	Three Month	171 + tax		F
653	Six Month	295 + tax		F
654	One Year	510 + tax		F
655	Senior Couple - Resident:			
656	Three Month	99 + tax		H
657	Six Month	166 + tax		H
658	One Year	280 + tax		H
659	Senior Couple - Non-resident:			
660	Three Month	126 + tax		F
661	Six Month	213 + tax		F
662	One Year	362 + tax		F
663	Senior Individual - Resident:			
664	Three Month	64 + tax		H
665	Six Month	94 + tax		H
666	One Year	155 + tax		H
667	Senior Individual - Non-resident:			
668	Three Month	78 + tax		F
669	Six Month	119 + tax		F
670	One Year	196 + tax		F
671	Youth Individual - Resident:			
672	Three Month	64 + tax		H
673	Six Month	94 + tax		H
674	One Year	155 + tax		H
675	10-Punch Pass	50.00	Resolution 2020-38	
676	Youth Individual - Non-resident:			
677	Three Month	78 + tax		F
678	Six Month	119 + tax		F
679	One Year	196 + tax		F
680	Daily Fee:			
681	Adult (18 -59)	6.50		H
682	Youth (3 - 17)	5.50		H
683	Seniors (60+)	5.50		H
684	12 Month Membership Cancellation Fee	40.00		
685	6 Month Membership Cancellation Fee	30.00		
686	3 Month Membership Cancellation Fee	25.00		
687	Swim Lesson/Enrollment Cancellation Fee	15.00		
688	Other:			
689	Corporate Transferrable Pass (Resident)	1,395.00	Resolution 2020-38	
690	Corporate Transferrable Pass (Non-resident)	1,830.00	Resolution 2020-38	
691	Program Studio (2 hours) + admissions	45.00		F
692	Leisure Pool (2 Hours) + admissions	650.00		F
693	Comp Pool (2 Hours) + admissions	650.00		F
694	Cleaning Fee (Pools and Gymnasium)	100.00		F
695	Lane Rental per hour + admissions	20.00		F
696	Full Facility (2 Hours)	1,500.00		F
697	- Non Refundable Deposit	100.00		
698	1/2 gym rental (2 hours)	75.00	Resolution 2020-38	F



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	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
699	Green Zone Flex (2 hrs. + admissions)	90.00	Resolution 2020-38	
700	Outdoor Pool (2 hrs. + admissions)	500.00	Resolution 2020-38	
701	Fitness Studio or Spin Studio (1 hrs + admissions)	45.00	Resolution 2020-38	
702	SEALS Summer League with membership	165.00		M
703	SEALS Summer League without membership	185.00		H
704	SEALS Year Around w/ Membership per month	50.00	Resolution 2020-38	
705	SEALS Year Around w/out Membership per month	70.00	Resolution 2020-38	
706	SEALS Clinic	15.00	Resolution 2020-38	M
707	SEALS Club Intermediate Level	55 per month	new program	
708	SEALS Club Mid-Level	65 per month	new program	
709	SEALS Club Advance	85 per month	new program	
710	Water Polo with membership	400.00	Annually	Resolution 2020-38
711	Water Polo without membership	460.00		H
712	Water Polo-Youth with Membership	360.00		
713	Water Polo-Youth without Membership	420.00		
714	Non Resident HS Team	Interlocal		
715	Instruction:			
716	Group Lesson with membership	40.00		L
717	Group Lesson without membership	50.00		M
718	Private Lesson with membership	75.00		H
719	Private Lesson without membership	90.00		F
720	Swim Lesson/ Team & Water Polo cancellation Fee	15.00		
721	Adaptive Swim Lessons	15.00		
722	Adult Lesson with membership	75.00	Resolution 2020-38	M
723	Adult Lesson without membership	90.00	Resolution 2020-38	H
724	Lifeguard Training	160.00	Resolution 2020-38	M
725	First Aid & CPR Training Class - Employee	45.00		
726	First Aid & CPR Training Class-	75.00		
727	Babysitting Class with Membership	30.00		
728	Babysitting Class without Membership	35.00		
729	Tiny Tots with membership	45.00		L
730	Tiny Tots without membership	55.00		M
731	Tumbling with membership	40.00		L
732	Tumbling without membership	50.00		M
733	Dance with membership	40.00		L
734	Dance without membership	50.00		M
735	Teen Ballroom Dance with Membership	45.00	new program	
736	Teen Ballroom Dance without Membership	55.00	new program	
737	Camps with membership	50.00		L
738	Camps without membership	70.00		M
739	Mermaid Fin Swim Single Lesson	15.00		
740	Mermaid Fin Swim Lessons Member	40.00		
741	Mermaid Fin Swim Lessons Member	50.00		
742	Indoor Triathlons with Membership	45.00		
743	Indoor Triathlons without Membership	55.00		
744	Other Fees			
745	Child Watch (per hour)	2.50		H
746	Child Watch additional child	1.50		M
747	Child Watch 20 Punch Pass	47.00		M
748	Replacement Pager Fee	50.00		F
749	Late Fee (Child Watch) per minute	1.00		F
750	Replacement Card Fee	5.00		F
751	Monthly Child Watch	25.00		
752	Additional Child	10.00		
753	Doggie Dive	10.00		
754	Pumpkin Plunge	3.00		
755	Super Swim Lesson	5.00		
756	Corporate Membership Tier 1	10% off membership type		



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	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
757	Corporate Membership Tier 2	20% off membership type		
758	Golf Fees			
759				
760				
761	ALL GOLF FEES EFFECTIVE 12/1/2024			
761	9 Holes of Play: (All Players)			
762	Monday-Thursday	19.50 plus sales tax	Resolution 2020-38	F
763	Monday-Thursday - Junior	13.50 plus sales tax	Under the age of 18 Resolution 2020-38	H
764	Friday-Sunday, Holidays	22.00 plus sales tax	Resolution 2020-38	F
765	Friday-Sunday, Holidays - Junior	16.50 plus sales tax	Resolution 2020-38	F
766	Veteran Rate	18.00 plus sales tax	Active and Retired Veterans; Must show military ID; Good 7 Days Resolution 2020-38	
767	18 Holes of Play: (All Players)			
768	Monday-Thursday	39.00 plus sales tax	Resolution 2020-38	F
769	Monday-Thursday - Junior	27.00 plus sales tax	Under the age of 18 Resolution 2020-38	H
770	Friday-Sunday, Holidays	44.00 plus sales tax	Resolution 2020-38	F
771	Friday-Sunday, Holidays - Junior	33.00 plus sales tax	Resolution 2020-38	F
772	Veteran Rate	36.00 plus sales tax	Active and Retired Veterans; Must show military ID; Good 7 Days Resolution No. 2019-43	
773	Annual Pass (All Players):		LIMIT: the number of annual passes available is 125	
774	5-Day	970.00 plus sales tax	Returning purchases receive \$25 discount Resolution 2020-38	F
775	7-Day	1,200.00 plus sales tax	Returning purchases receive \$25 discount Resolution 2020-38	F
776	Senior 5-Day	940.00 plus sales tax	Returning purchases receive \$25 discount; must be 62 yrs of age at time of purchase Resolution 2020-38	H
777	Corporate Annual Pass	11,600.00 plus sales tax	Valid season open to close; Pass is valid for one 4-some per day; Valid Monday-Friday only; Not valid on Holidays; Pass Includes golf carts; All play must be arranged through the company HR department and the golf course; Certain dates/times may not be available due to outside events or weather Resolution 2020-38	H
778	Punch Cards (All Players):		<i>All punch cards are valid for 12 months from purchase date</i>	
779	5-Day	340.00 plus sales tax	Resolution 2020-38	H
780	7-Day	390.00 plus sales tax	Resolution 2020-38	H
781	Veteran Punch Card	340.00 plus sales tax	Active and Retired; Must show military ID; Good 7 days a week Resolution 2020-38	
782	New - Local Youth Punch Card	200.00 plus tax	Valid Monday, Tuesday and Wednesday After 1 PM - For sale to youth 17 years of age and younger with proof of residency in Springville or Mapleton - Youth with the pass may not rent golf carts unless accompanied by a player 18 years of age or older with a valid drivers license	
783	Driving Range:			
784	Small Bucket	8.50 plus sales tax	Resolution 2020-38	F



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		Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2					
785	Large Bucket	13.00 plus sales tax		Resolution 2020-38	F
786	Range Punch Card	105.00 plus sales tax	Card for active multi users on the range		
787	Golf Cart Rentals:				
788	Monday thru Sunday - 9 Holes per player	12.00 plus sales tax		Resolution 2020-38	F
789	Monday thru Sunday - 18 Holes per player	24.00 plus sales tax		Resolution 2020-38	F
790	20-Punch (9 hole) Cart Pass	220.00 plus sales tax		Resolution 2020-38	H
791	Single Rider Cart Fee	40.00 plus sales tax		Resolution 2020-38	H
792	Pull Cart Rental-9 holes	6.00 plus sales tax		Resolution 2020-38	F
793	Pull Cart Rental-18 holes	12.00 plus sales tax		Resolution 2020-38	F
794	Event Rate:		Not available on Holidays	Resolution No. 2019-43	
795	Pre Booking Rate Outside of the normal booking window	\$25 additional to greens fee per player	Players wishing to book outside of the the 5 day window are assessed this rate per player. Max booking window is 30 days. Prebook timeframe is May 1 ending Sept 30 (no prebook outside of this timeframe). Amended for the 2025 season to go into effect 1/1/25.		
796	Monday-Thursday, Tournament Rate	46.00 plus sales tax			
797	Friday-Sunday, Holidays; Tournament Rate	52.00 plus sales tax			
798	1/2 Day Course Rental M-Th	8,500.00 plus sales tax	For Groups up to 100 Players who want the course exclusively for their use; no outside play	Resolution 2020-38	
799	Full Day Course Rental M-Th	14,000.00 plus sales tax	For Groups up to 200 Players who want the course exclusively for their use. On course groups at any given time are 100 max.	Resolution 2020-38	
800	1/2 Day Course Rental Fri - Sun	9,500.00 plus sales tax	For Groups up to 100 Players who want the course exclusively for their use; no outside play	Resolution 2020-38	
801	Full Day Course Rental Fri - Sun	15,950.00 plus sales tax	For Groups up to 200 Players who want the course exclusively for their use. On course groups at any given time are 100 max.	Resolution 2020-38	
802	Electric Utility Fees				
		Approved Fee	Additional Conditions	Reference	Cost Recovery Code
803	Residential Customers:				
804	Monthly Service Charge	20.00	All electric usage fees	Resolution 2014-14	F
806	Charges per kilowatt hour used:		effective for August usage	Resolution 2014-14	
807	0-400	0.0809	and billed on September	Resolution 2014-14	F
808	401-1000	0.1155	billing statement	Resolution 2014-14	F
809	1,001 and above	0.1430		Resolution 2014-14	F
810					
811	Small Commercial Customers:		Peak demand does not exceed 35 kilowatts in a month		
812	Monthly Service Charge	26.00		Resolution 2014-14	F
813	Charges per kilowatt hour used:			Resolution 2014-14	
814	0-500	0.14046		Resolution 2014-14	F
815	501-10,000	0.10870		Resolution 2014-14	F
816	10,001 and above	0.07254		Resolution 2014-14	F
817	Demand Charge per kilowatt	7.399	No charge for the first 5 kilowatts of demand	Resolution 2014-14	F
818					
819	Large Commercial Customers:		Peak demand exceeds 35 kilowatts in a month		



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	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
820	Monthly Service Charge	35.000		F
821	Charges per kilowatt hour used:		Resolution 2014-14	
822	0-10,000	0.1338	Resolution 2014-14	F
823	10,001-100,000	0.0902	Resolution 2014-14	F
824	100,001 and above	0.0815	Resolution 2014-14	F
825	Demand Charge per kilowatt	7.797	No charge for the first 5 kilowatts of demand Resolution 2014-14	F
826				
827	Interruptible Power Customers:			
828	Monthly Service Charge	35.00	Resolution 2014-14	F
829	Charges per kilowatt hour used:		Resolution 2014-14	
830	0-10,000	0.1351	Resolution 2014-14	F
831	10,001-100,000	0.0911	Resolution 2014-14	F
832	100,001 and above	0.0823	Resolution 2014-14	F
833	Demand Charge per kilowatt	8.031	No demand for loads under 1,800 kilowatts Resolution 2014-14	F
834			Full demand when loads exceed 1,800 kilowatts Resolution 2014-14	
835			Resolution 2014-14	
836	Large Industrial Customers:		Peak demand exceeds 10,000 kilowatts in a month Resolution 2014-14	
837	Monthly Service Charge	100.000	Resolution 2014-14	F
838	Charge for all kilowatt hours used	0.0716	Resolution 2014-14	F
839	Demand Charge per kilowatt	11.468	No charge for the first 5 kilowatts of demand Resolution 2014-14	F
840				
841	Fuel Factor	Based on semi-annual review in accordance with the Resolution	Based on semi-annual adjustment of costs to purchase power and natural gas	F
842	Renewable Energy Block Rates		Resolution 2014-14	
843	Residential per 100 kWh Blocks	1.750	Resolution 2014-14	F
844	Small Commercial per 100 kWh Blocks	1.750	Resolution 2014-14	F
845	Large Commercial per 1000 kWh Blocks	17.500	Resolution 2014-14	F
846	Customer-owned Generation Export Rate	0.040	per kWh Ordinance #04-2018 Resolution #2017-39	F
847	Commercial Customer-owned Generation Export Rate	0.040	per kWh Ordinance #04-2018 Resolution #2017-39	F
848	Service Fee to Reconnect Service	40.00		F
849	Shut Off Notice Fee	10.00	Resolution No. 97-9	F
850	Past Due Balance Penalty	1.50%	1.5% of Past Due Balance Each Month	F
851	Additional inspections	50.00	Charge after first two inspections included in building fees	F
852	Tamper Fees:			
853	Cut seal	220.00	Resolution 2020-38	F
854	Meter damaged	410.00	Resolution 2020-38	F
855	Locking ring damaged	170.00	Resolution 2020-38	F
856	Turtle (AMR) device damaged	410.00	Resolution 2020-38	F
857	After hours scheduled service	600.00	plus cost of materials Resolution 2020-38	F
858	Damaged junction box	\$ time/material		F
859	Connection Fees			
860	Single Phase			
861	2S Meter Solar	350.00	Resolution 2020-38	F
862	Direct Metered Single Phase 120V - 100 Amp	630.00	NEW	F
863	Direct Metered Single Phase 120/240V - 200 Amp	610.00	Single Family Residence Resolution 2020-38	F
864	Direct Metered Single Phase 120/240V - 400 Amp	500.00	NEW	F
865	Direct Metered Single Phase S4X 240/480V - 200 Amp	600.00	NEW	F
866	Direct Metered Multi-Family 120/240V - 200 Amp	325.00	Multi-Family Ganged Units Resolution 2020-38	F
867	New Instrument Rated Service 120/240V Over 400 Amps	1,350.00	Resolution 2020-38	F



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	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
868				F
				F
869	700.00		NEW	F
870	610.00		Resolution 2020-38	F
871	615.00		NEW	F
872	590.00		Resolution 2020-38	F
873	430.00	With Disconnect Feature	Resolution 2020-38	F
874	2,025.00		Resolution 2020-38	F
875	350.00		Resolution 2020-38	F
876	750.00		Resolution 2020-38	F
877	Actual Cost of Extension		Resolution 2024-XX	F
878	550.00	Conductor provided by customer	Resolution 2020-38	F
879			Resolution No. 97-1	F
880	40.00		Resolution No. 97-1	F
881	Cost of Material plus 10%	100 watt HPS, open head, short arm	Resolution No. 97-1	F
882	\$15.00		Resolution No. 97-1	F
883			Resolution No. 97-1	
884	f Material plus 10%	Cost of labor and materials at time of request		F
885	f Material plus 10%	Cost of labor and materials at time of request		F
886	f Material plus 10%	Cost of labor and materials at time of request		F
887				
888				
889	\$100.00	Each small wireless facility on the same application shall pay fee	Resolution No. 2018-36	F
890	\$250.00	Permitted use described in Section 54-21-204	Resolution No. 2018-36	F
891	\$1,000.00	Permitted use described in Section 54-21-204	Resolution No. 2018-36	F
892				
893	\$0.04		Resolution No. 2018-36	F
894	\$250.00		Resolution No. 2018-36	F
895	\$50.00		Resolution No. 2018-36	F
896		Specifically including, but not limited to, electrical utility fees and business license fees		
897				
898				
899				
900	27.80		Resolution No. 06-16	F
901	1.65	Usage calculated on average monthly culinary water usage for approximately the five winter months when meters not read	Resolution No. 06-16	F
902	0.173			F
903	0.191			F



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	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
904	Charge per pound of FOG in excess of 100 mg/l	0.260		F
905	Industrial Customers:			
906	Base monthly fee	27.55		F
907	Charge per 1,000 gallons of sewer discharged	2.13		F
908	Charge per pound per BOD discharged in excess of 250 mg/l.	0.170	Resolution No. 2006-27	F
909	Charge per pound per TSS discharged	0.190	Resolution No. 2006-27	F
910	Charge per pound of FOG in excess of 100 mg/l	0.260	Resolution No. 2006-27	F
911	Interceptor/trap Re-inspection Fee	102.56		F
912	Past Due Balance Penalty	1.50%	1.5% of Past Due Balance Each Month	F
913	Screened Compost	see below	per cubic yard	Resolution No. 04-25
914	Resident	45.00	per cubic yard	H
915		23.00	per 1/2 cubic yard	H
916	Non-Resident	60.00	per cubic yard	F
917		30.00	per 1/2 cubic yard	F
918	Screened Compost - commercial wholesale	60.00	per cubic yard; as available	H
919	Fill Your Own Barrel	5.00	per barrel up to 40 gal.	H
920	Wood Chips	6.00	per cubic yard	H
921	Pick-up Truck	12.00	Filled level with sides of bed	F
922	Small Single-Axle Trailer	12.00	Equivalent to level-filled pick-up load	F
923	Pick-up Truck or Small Single Axle Trailer with sideboards	30.00		F
924	Double Axle Trailer without sideboards	30.00		F
925	Double Axle Trailer with sideboards	65.00		F
926	Jet/Vac compor truck with operators	400.00	Per hour	
927	Closed Circiut TV truck with operators	400.00	Per hour	
928	Solid Waste Utility Fees			
929				
930	Residential Customers:			
931	Monthly charge for first solid waste receptacle	16.49	Resolution No. 04-10	F
932	Monthly charge for each subsequent receptacle	12.40	Resolution No. 04-10	F
933	Missed can pickup	43.93	Resolution 2020-38	F
934	New Fee- New Garbage or Recycling Can	100.65		
935	Recycle can	10.50		H
936	Commercial Customers:			
937	Contract with private waste collection companies	-	Resolution No. 04-10	
938	Past Due Balance Penalty	1.50%	1.5% of Past Due Balance Each Month	F
939	Storm Water Utility Fees			
940				
941	Base monthly fee			
942	Hard Surface	8.00	Per Equivalent Resident Unit	H
943	Gravel Surface	6.00	Per Equivalent Resident Unit	H
944	Jet/Vac compor truck with operators	400.00	Per hour	F
945	Closed Circiut TV truck with operators	400.00	Per hour	F
946	Water Utility Fees			
947				
948	Residential Customers (No Secondary Water Available):			
949	Base monthly fee	19.76	Rates apply March to October when water meters are not read monthly	Resolution No. 17-xx F



SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET

Exhibit B

	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
950	Charges per 1,000 gallons of usage based on a 30-day reading period:		Resolution No. 17-xx	
951	0-5,000	Included in Base	Resolution No. 17-xx	
952	5,001-12,000	1.03	Resolution No. 17-xx	F
953	12,001-20,000	1.36	Resolution No. 17-xx	F
954	20,001-40,000	1.69	Resolution No. 17-xx	F
955	40,001-60,000	2.01	Resolution No. 17-xx	F
956	60,001-100,000	2.29	Resolution No. 17-xx	F
957	100,001-150,000	3.10	Resolution No. 17-xx	F
958	150,001-200,000	3.53	Resolution No. 17-xx	F
959	Over 200,0000	4.35	Resolution No. 17-xx	F
960	Base monthly fee	19.76	Rates apply March to October when water meters are not read monthly	Resolution No. 17-xx
961	Charges per 1,000 gallons of usage per month:		Resolution No. 17-xx	
962	0-5,000	Included in Base	Resolution No. 17-xx	
963	Over 5,000	1.25	Resolution No. 17-xx	F
964		-		
965	Commercial and Master Meter Customers (No Secondary Water Available):			
966	Base monthly fee	19.76	Resolution No. 17-xx	F
967	Charge per 1,000 gallons of usage per month	1.70	Resolution No. 17-xx	F
968				
969	Industrial Customers (No Secondary Water Available):			
970	Base monthly fee	19.76	Resolution No. 17-xx	F
971	Charge per 1,000 gallons of usage per month	1.97	Resolution No. 17-xx	F
972				
973	Residential Customers (Secondary Water Available):			
974	Base monthly fee	19.76	Rates apply March to October when water meters are not read monthly	Resolution No. 17-xx
975	Charges per 1,000 gallons of usage based on a 30-day reading period:		Resolution No. 17-xx	
976	0-5,000	Included in Base	Resolution No. 17-xx	
977	5,001-12,000	1.16	Resolution No. 17-xx	F
978	12,001-20,000	1.53	Resolution No. 17-xx	F
979	20,001-40,000	1.91	Resolution No. 17-xx	F
980	40,001-60,000	2.27	Resolution No. 17-xx	F
981	60,001-100,000	2.58	Resolution No. 17-xx	F
982	100,001-150,000	3.49	Resolution No. 17-xx	F
983	150,001-200,000	3.99	Resolution No. 17-xx	F
984	Over 200,0000	4.90	Resolution No. 17-xx	F
985	Base monthly fee	19.76	Rates apply October to March when meters are not read monthly	Resolution No. 17-xx
986	Charges per 1,000 gallons of usage per month:		Resolution No. 17-xx	
987	0-5,000	Included in Base	Resolution No. 17-xx	
988	Over 5,000	1.26	Resolution No. 17-xx	F
989		-		
990	Commercial and Master Meter Customers (Secondary Water Available):			
991	Base monthly fee	19.76	Resolution No. 17-xx	F
992	Charge per 1,000 gallons of usage per month	1.88	Resolution No. 17-xx	F
993				
994	Industrial Customers (Secondary Water Available):			
995	Base monthly fee	19.76	Resolution No. 17-xx	F
996	Charge per 1,000 gallons of usage per month	2.21	Resolution No. 17-xx	F
997				



SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET

Exhibit B

	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
998	Secondary Water			
999				
1000	Residential Customers			
1001	Secondary Water Base Monthly Fee	No Fee	Resolution No. 06-13	
1002	Charges per 1,000 gallons of usage based on a 30-day reading period:		Resolution No. 06-13	
1003	0-5,000	Included in Base	Resolution No. 06-13	
1004	5,001-20,000	0.94	Resolution No. 06-13	F
1005	20,001-60,000	1.47	Resolution No. 06-13	F
1006	60,001-100,000	1.96	Resolution No. 06-13	F
1007	100,001-150,000	2.45	Resolution No. 06-13	F
1008	150,001-200,000	2.94	Resolution No. 06-13	F
1009	Over 200,0000	3.91	Resolution No. 06-13	F
1010				
1011	Commercial and Master Meter Customers:			
1012	Base monthly fee	19.76	Resolution No. 06-13	F
1013	Charge per 1,000 gallons of usage per month	1.18	Resolution No. 06-13	F
1014				
1015	Industrial Customers:			
1016	Base monthly fee	19.76	Resolution No. 06-13	F
1017	Charge per 1,000 gallons of usage per month	1.39	Resolution No. 06-13	F
1018				
1019	Canyon Water Users Facility Fee	20.37	per month	Resolution No. 2013-31
1020			**The tiers above are based on a standard 30-day billing cycle. When actual readings vary from 30 days, the tiers will be adjusted upward or downward by 3.3333% for each day more or less than 30 days between readings.	
1021	Miscellaneous			
1022	Secondary Water Meter 3"	2,774.82		Resolution 2020-38
1023	Secondary Water Meter 4"	3,327.93		Resolution 2020-38
1024	Secondary Water Meter 6"	5,082.83		Resolution 2020-38
1025	Culinary Water Meter 3"	4,201.63	Requires an additional 2" meter fee for the 2" bypass	Resolution 2020-38
1026	Culinary Water Meter 4"	6,421.43	Requires an additional 2" meter fee for the 2" bypass	Resolution 2020-38
1027	Culinary Water meter 6"	9,072.87		
1028	Culinary Water Meter 8" Fire Flow Meter	19,086.93		Resolution 2020-38
1029	Fire Hydrant Meter Rental Charge	200.00	Per month; water charged at commercial rate	Resolution 2020-38
1030	Past Due Balance Penalty		1.5% of Past Due Balance Each Month	F
1031	Construction Water Usage Fee	65.00	To cover unmetered water usage during construction	F
1032	Secondary Water Inspection Fee	65.00		F
1033	New Construction Water Sampling & Flushing (Per Sampling & Flushing Round)	275.00	Each round will be charged this fee	F
1034	Water Meter Testing	70.00	If meter accuracy is within AWWA standards, the customer will be charged this fee	F
1035	Plat "A" Irrigation Assessments			
1036				
1037	Irrigation Time 40 Minutes or Less	147.16	Includes Strawberry User, Irrigation Ticket, and Water Rights Fees	Resolution No. 06-11
1038				Resolution No. 06-11
1039	Irrigation Time More than 40 Minutes	150.54	First Hour	Resolution No. 06-11
1040				Resolution No. 06-11
1041		18.62	Per each hour above the first hour	Resolution No. 06-11



SPRINGVILLE CITY
FISCAL YEAR 2026
FINAL BUDGET

Exhibit B

	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
2				
1042	6.77	Irrigation Ticket Fee	Resolution No. 06-11	M
1043	6.77	Water Right Fee per 15 minutes increments over initial 15 extra minutes	Resolution No. 06-11	M
1044			Resolution No. 06-11	
1045	Highline Ditch Fees			
	Approved Fee	Additional Conditions	Reference	Cost Recovery Code
1046				
1047	54.57	Highline Ditch User Fee- Per user		M
1048	19.35	Highline per acre foot		M
1049	34.78	Strawberry per acre foot		M

GLOSSARY

A

ACCOUNTING PERIOD:

A period of time, (month, quarter, year), for which a financial statement is produced.

ACCOUNTING SYSTEM:

The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components.

ACCRUAL BASIS:

Accounting method in which revenues and expenses are accounted for as they are earned or incurred, although they may not have been received or paid yet. The alternative is cash-basis accounting, in which revenues and expenses are recognized only when cash is received or paid.

ACTUAL:

Actual, as used in the fund summaries and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a GAAP basis, with the exception that depreciation and amortization are not budgeted and principal payments on debt in the enterprise funds are budgeted as expenses.

ADOPTED:

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the budget as approved by the City Council.

ADOPTED BUDGET:

The financial plan for the fiscal year beginning July 1.

ALLOCATED COST:

A method for allocating overhead time and other expenses to activities that provide direct services.

ALLOTMENT:

To divide an appropriation into amounts that may be encumbered or expended during an allotment period.

AMENDED OR REVISED BUDGET:

The current year adopted budget adjusted to reflect all budget amendments approved by the City Council through the date indicated.

AMORTIZATION:

The deduction of capital expenses over a specific period of time. Similar to depreciation, it is a method of measuring the consumption of the value of long-term assets like equipment or buildings.

APPROPRIATION:

A legal authorization that permits the City to make expenditures and to incur obligations and expend resources for specific purposes.

ASSESSED VALUATION:

A valuation set upon real estate or other property by a government body basis for levying taxes.

ASSESSMENT ROLL:

A document prepared by the county establishing assessed valuation of real estate and other property with the amount of ad valorem tax owed.

AUDIT:

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

B

BALANCED BUDGET:

A financial plan of operation in which revenues equal expenditures for the fiscal year. A balanced budget is required of municipalities by the State law.

BALANCE SHEET:

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

BASE BUDGET:

Those resources necessary to meet an established and existing service level.

BASIS OF BUDGETING:

Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

BEGINNING FUND BALANCE:

The Ending Fund Balance of the previous period. (See ENDING FUND BALANCE)

BOND:

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

BUDGET:

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

BUDGET AMENDMENT:

A change in expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget amendments are reflected in the current year budget and have been approved by City Council.

BUDGET CALENDAR:

The schedule of essential dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT:

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

BUDGET MESSAGE:

A general discussion of the proposed budget presentation in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Administrator.

BUDGET RETREAT:

A meeting scheduled for the Mayor and Council with Administration to discuss important issues to be addressed in the budget. The place of the meeting is at a location away from City Hall and usually is at least a one-day event.

BUDGET SUPPLEMENT:

A request for an increase or decrease in an existing service level (over and above the base budget).

BUDGETARY BASIS:

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that (1) encumbrances are considered to be an expenditure chargeable to appropriations; (2) no depreciation is budgeted for proprietary funds; and (3) bond principal in the enterprise funds is subject to appropriation.

BUDGETING (APPROPRIATING):

The City prepares its budget in conformity with practices prescribed or permitted by the applicable statutes of the State of Utah.

C

CAPITAL BUDGET:

A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement plan (CIP).

CAPITAL IMPROVEMENT PLAN:

A plan for capital expenditures to be incurred each year over a fixed period of several future years which sets forth each expenditure.

CAPITAL OUTLAYS (EXPENDITURES):

Expenditures for the acquisition of capital assets.

CAPITAL PROJECT:

Any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CAPITAL PROJECTS FUND:

Funds that are used to account for financial resources to be used for the acquisition or construction of major capital projects (other than those financed by proprietary funds).

CASH BASIS:

The method of accounting where revenues and expenditures are recognized as cash is received and disbursed.

CASH FLOW BUDGET:

A projection of the cash receipts and disbursements anticipated during a given time period. Typically, this projection covers a year and is broken down into separate projections for each month, week, and/or day during the year.

CERTIFIED TAX RATE (C.T.R.):

A tax rate that will provide the same ad valorem property tax revenue for each taxing entity as was levied for the prior year by that entity, plus new growth, less

the amount of increase to locally assessed real property taxable values resulting from factoring, reappraisal, or any other adjustment.

CIP:

See CAPITAL IMPROVEMENT PROGRAM.

COMMODITIES:

Commodities are expendable items purchased through the City-approved centralized purchasing process. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

CONSUMER PRICE INDEX (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTINUATION BUDGET:

A level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

CONTRACTS PAYABLE:

Contracts payable represents a liability reflecting amounts due on contracts of goods or services furnished to the City.

CONTRACTUAL SERVICES:

Includes expenditures for services performed by firms, individuals, or other City departments. Supplies are not included in the contractual services accounts.

CURRENT LEVEL OF SERVICE:

A term used to describe amount of service provided to the community in each service area with the current resources available.

D

DEBT SERVICE:

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

DEBT SERVICE FUNDS:

Established to account for the accumulation of resources and for the payment of general long-term debt principal and interest that are not serviced by the General, Special Revenue, and Enterprise Funds. It does not include contractual obligations accounted for in the individual funds.

DEMAND:

A type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

DEPARTMENT:

A major unit of organization in the City comprised of sub-units called Divisions.

DEPRECIATION:

A decrease or loss in value, as because of age, wear, or market conditions. Used in accounting as an allowance made for a loss in the value of property.

DIRECT SALES:

Gross retail sales that are collected from local businesses.

DIVISION:

A sub-unit of a Department organization.

E

ELEMENT (General Plan):

There are three main elements of the General Plan which assist the City in delivering high quality services to its constituency. These three elements are LAND USE, TRANSPORTATION AND TRAFFIC CIRCULATION, and HOUSING. Other important elements include the annexation plan, community facilities and services, community identity, parks, trails and recreation, economic development, and environmental issues and resources.

ENCUMBRANCE:

Includes obligations in the form of purchase orders, contracts, or other commitments. They cease to be encumbrances when paid, canceled, or when the actual liability is established.

ENDING FUND BALANCE:

Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND:

A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs

(including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

EXPENDITURES:

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

F

FEES:

Charges for specific services.

FINANCIAL POLICY:

A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and its funding.

FISCAL YEAR:

Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. NOTE: It is usually a year, though not necessarily a calendar year.

FORECAST:

A prediction of a future outcome based on known and unknown factors.

FULL-TIME EQUIVALENT:

One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE (EQUITY):

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

FUNDING SOURCES:

A term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and inter-fund transfers.

FUND SUMMARY:

A combined statement of revenues, expenditures, and changes in fund balance for the prior year's actual, adopted, estimated budgets, and the current year's adopted budgets.

G

GAAP ADJUSTMENTS:

Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable when reporting on operations in conformity with Generally Accepted Accounting Principles (GAAP). For example, depreciation and amortization in Enterprise Funds are not considered expenses on the budget basis of accounting, but are considered expenses on the GAAP basis.

GASB 34:

A new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34

is necessary for the preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing requirements for fund financial statements using the modified accrual basis of accounting). Infrastructure assets such as streets, bridges, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

Uniform minimum standards of 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 practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP proved 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.

GENERAL FUND:

A fund that accounts for all financial resources necessary to carry out basic governmental activities of the City that are not accounted for in another fund. The General Fund supports essential City services such as police and fire protection,

street maintenance, libraries, and parks and open space maintenance. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees and service fees.

GENERAL LONG-TERM DEBT:

Represents any non-matured debt not considered to be a fund liability.

GENERAL OBLIGATION BONDS (G.O. BONDS):

Bonds secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and roads.

GOVERNMENTAL FUNDS:

Account for most governmental functions. Governmental Funds include the General Fund, Special Revenue Funds, and Capital Project Funds.

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 specific purposes.

I

IMPACT FEES:

A type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

IMPROVEMENT DISTRICTS:

Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property. Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

INFRASTRUCTURE:

A permanent installation such as a building, road, or water transmission system that provides public services.

IN-LIEU PROPERTY TAX:

A statewide fee is assessed on motor vehicles "in lieu of property taxes" in the event a citizen does not otherwise pay property taxes on house they own. The fee is assessed based on the age of the vehicle. This is also commonly called the Motor Vehicle Tax.

INTER-FUND TRANSFER:

Amounts transferred from one fund to another.

INTERGOVERNMENTAL REVENUES:

Levied by one government but shared on a predetermined basis with another government or class of governments.

INTERNAL SERVICE FUND:

Established to account for the financing, on a cost-reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the City. The City maintains an Internal Service Funds to account for Fleet of vehicles and equipment.

ISO:

The Insurance Service Organization is used to rate the level of risk with the City for varies services provided.

L

LEGISLATIVE ISSUES:

Major policy decisions made by the City Council such as General Plan Sub-Elements, ordinances, and resolutions requiring study that need to be scheduled on Council's calendar.

M

MEASURE:

A term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

MISCELLANEOUS (FUNDING SOURCE):

Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

MISSION STATEMENT:

A broad statement of purpose derived from an organization's and/or community's values and goals.

MODIFIED ACCRUAL BASIS:

The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when in the hands of

intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

N

NET ASSETS:

The term is used to describe the difference between assets and liabilities to show total fund equity of the fund.

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.

O

OBJECTIVE:

A statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action.

OPERATING BUDGET:

Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled.

The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. (See BUDGET)

OPERATING REVENUE:

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

ORDINANCE:

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form or law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER FISCAL ACTIVITY:

Refers to various trust and agency funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units, and other funds.

OUTSTANDING DEBT:

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

P

PAY-AS-YOU-GO FINANCING:

Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

PERFORMANCE BUDGET:

A budget wherein expenditures are based primarily upon measurable performance of activities.

PERFORMANCE INDICATOR:

A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

PERFORMANCE MEASURE:

Data collected to determine how effective or efficient a program is in achieving its objectives.

PERSONAL SERVICES:

Include the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health, and workers' compensation insurance.

PROGRAM:

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible. A program differs from a division from the standpoint that cost centers from different departments may make up a program while cost centers from the same department to make up a division.

PROGRAM BUDGET:

A budget, which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

PROJECT COSTS:

All the costs associated with a project. These costs include prior year actual expenditures, current year budgeted expenditures and future year planned expenditures.

PROPERTY TAX:

Based according to value of property and is used as the source of monies to pay general obligation debt (secondary property tax) and to support the general fund (primary property tax). (See AD VALOREM TAX)

R

RDA:

See REDEVELOPMENT AGENCY.

RE-BUDGET:

Carryover represents encumbered and committed funds carried forward to the next fiscal year budget.

REDEVELOPMENT AGENCY:

An agency of the City created to administer and account for community redevelopment and economic development project areas, which are financed by incremental taxes collected on the properties in the development. The taxes are used to pay back debt created from improving the infrastructure for the project.

REFUNDING:

A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

REPLACEMENT SCHEDULE:

A schedule used to document information for vehicles and equipment currently used in operations. The information includes description of assets, year of purchase, useful life, amount of original purchase, year to be replaced, and estimated future cost of replacement.

RESERVE:

An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

RESIDUAL EQUITY:

A transfer of net assets to another fund when separating a function or service from a combined function or service.

RESTRICTED REVENUES:

Funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purposes by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

REVENUE:

The term designates an increase to a fund's assets which: does not increase a liability (e.g., proceeds from a loan); does not represent a repayment of an expenditure already made; does not represent a cancellation of certain liabilities; and does not represent an increase in contributed capital.

REVENUE BONDS:

Bonds payable from a specific source of revenue, which do not pledge the full faith, and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-property tax.

RETAINED EARNINGS:

Accumulation of net income closed to the balance sheet at the end of the fiscal year. Also known as net assets and used only in the enterprise funds.

S

SELF INSURANCE:

The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

SERVICE LEVELS:

Describe the present services provided by a City department and/or division within the department.

SINKING FUND:

A fund (account) established by the City to set aside revenue over a period of time to fund a future capital expense or repay a long-term debt.

SPECIAL REVENUE FUNDS:

Established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

T

TAX INCREMENT FINANCING:

The collection of the incremental tax increase from economic development of a project area where debt has been issued as part of a Redevelopment Agency.

TAX RATE:

The amount of tax levied for each \$100 of assessed valuation.

TAX RATE LIMIT:

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for particular purposes or for general purposes.

TAXES:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as sewer services.

TENTATIVE BUDGET:

A preliminary budget created for review of Mayor and Council in the first meeting in May of each year. It is to be available for public inspection 10 days before the final adoption of the budget.

TRANSFERS is a term referring to monies moved from one budgetary fund or sub-fund to another. Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Inter-fund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intra-fund Transfer.

U

USER FEES:

Charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, park fees).

Z

ZERO-BASE BUDGETING (ZBB):

A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.