# FY 2027 Interim Budget

# SPRINGVILLE CITY CORPORATION

springville
ART CITY

# SPRINGVILLE CITY CORPORATION

# FISCAL YEAR 2026 – 2027

# INTERIM BUDGET

City of Springville, Utah

Prepared by Springville City Finance Department

# Interim Budget

# 2027

# City of Springville, Utah
# For the Fiscal Year Ending
# June 30, 2027

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, 2025**

Christopher P. Morrill

**Executive Director**

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# Springville Profile

2027

## 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)**

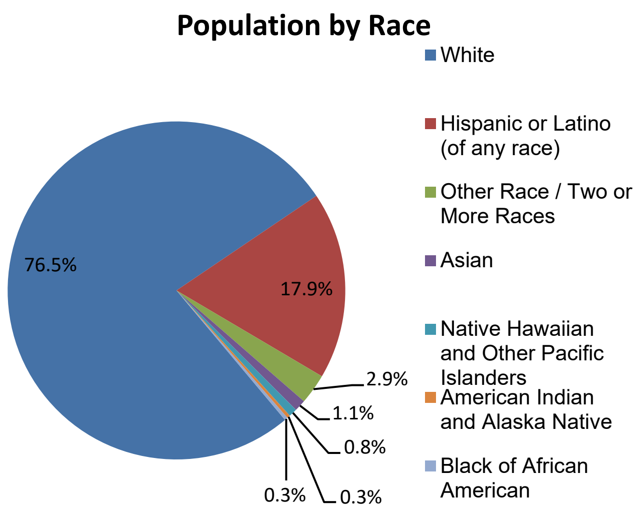
| Entity | % of Total Sales Tax |
|---|---|
| WalMart Supercenter | 10.0% |
| Smith's (grocery) | 6.1% |
| Amazon Fulfillment Svc. | 5.9% |
| Springville City Corp. | 2.6% |
| Consolidated Electrical | 2.3% |
| USTC Motor Vehicle | 2.0% |
| Reams Springville Market | 2.0% |
| Questar Gas Company | 1.7%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

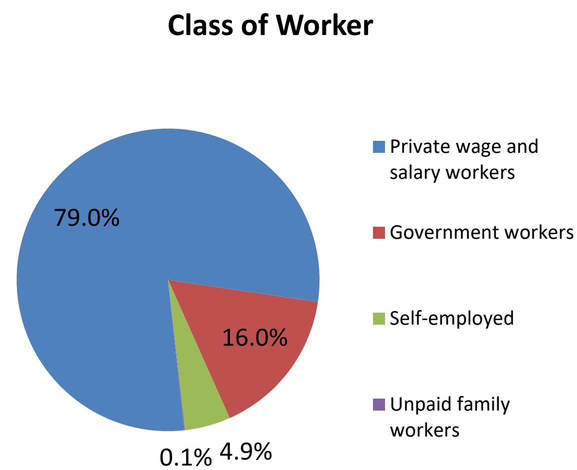
**Top Property Tax Payers (2024)**

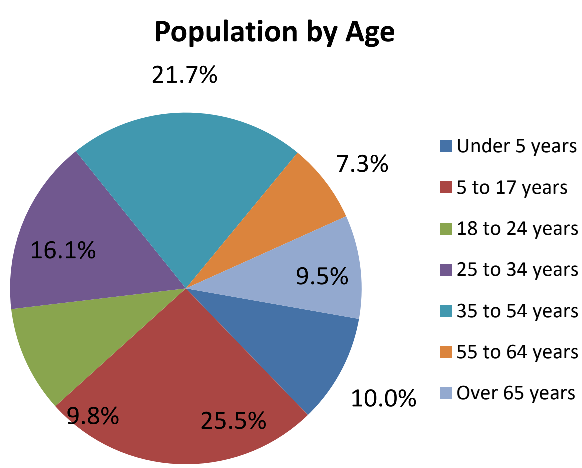
| Tax Payer | % of Total Assessed Value |
|---|---|
| Hobble Creek Square, LLC | 1.37% |
| Lucent One, LLC | 1.07% |
| TEM SPC, LLC | 0.79% |
| Springville Land Group | 0.78% |
| Evans Legacy, LLC | 0.71% |
| Stouffer Foods Corp. | 0.70% |
| Springville Land Group, LLC | 0.63% |
| Exeter | 0.59% |
|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

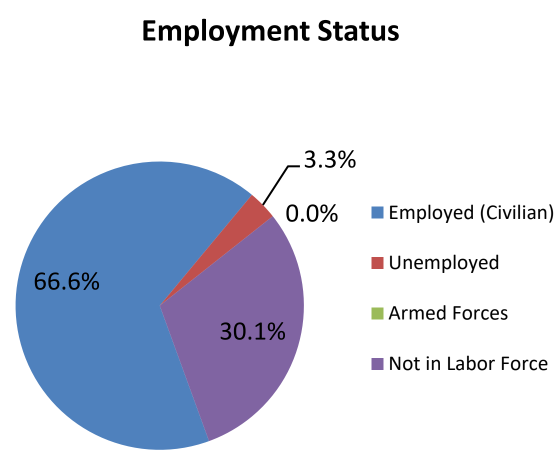
## Community Demographic Profile

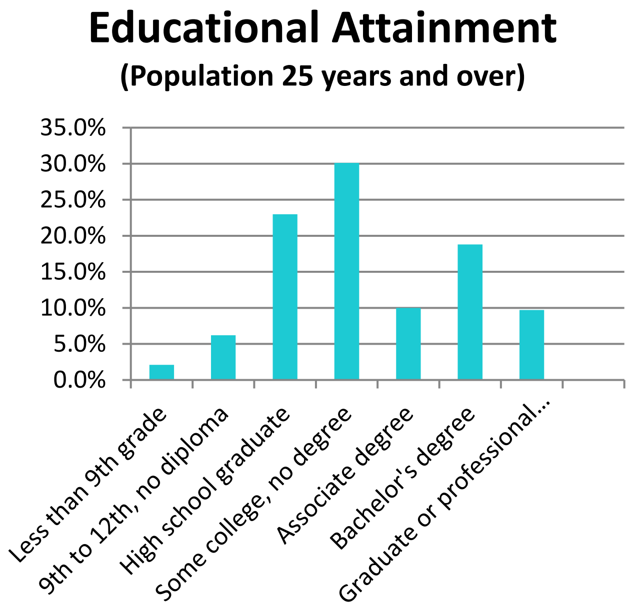
| Springville - Quick Facts | |
|---|---|
| Population (2023 estimate) | 36,027 |
| Date of Incorporation | Feb. 13, 1853 |
| City Population Rank in Utah | 31 |
| Land Area | 14.4 sq. mi. |
| Elevation above sea level | 4,571 ft. |
| Population Density (ppl./sq. mi.) | 2,502 |
| Average Household Size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

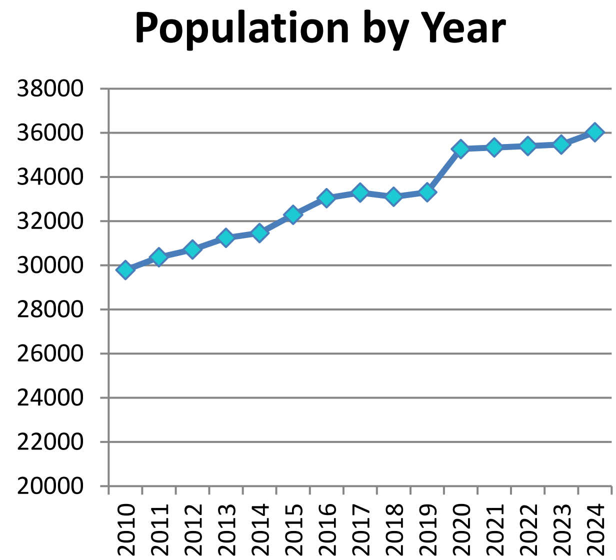





# Resident Priorities

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:
December 31, 2029

Councilmember
Karen Ellingson
Term Expires:
December 31, 2029

Councilmember
Logan Millsap
Term Expires:
December 31, 2027

Councilmember
Jake Smith
Term Expires:
December 31, 2027

Councilmember
Michael Snelson
Term Expires:
December 31, 2029

Councilmember
Mindi Wright
Term Expires:
December 31, 2027

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

2027

**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.

2027

# Budget Message

Budgeting and forecasting are hard. The future tends to change. In January, the Utah Economic Council reported to the governor that their forecast was for "moderate expansion."[1] A few weeks later, the United States and Israel bombed Iran.

The Utah Economic Council forecasted West Texas Intermediate Crude Oil Price (Per Barrel) at $55 in 2026 and $61 in 2027. Today, just ten weeks later, West Texas Intermediate Crude is trading between $111-$113 a barrel – well over double the forecasted price. However, the government's short-term energy outlook, published *after* the onset of the Itan military action, still shows an oil forecast at $64 a barrel in 2027. The April 7, 2026 forecast now shows oil at $96 in 2026 and $76 in 2027.

Which version of the volatile future do you foresee?

The answer to this question largely drives the budget forecast contained in the pages that follow. Regardless of the Iran action, we see flat population growth, robust commercial permit growth and inflation remaining above 2% targets. The city's budgeting has always been conservative in forecasting revenue growth and accurate in forecasting expenses.

Over the past few years, significant budget authority has been shifted to the directors. Directors, being closer to the action, can potentially see whether there may be an increase in recreation activity or a decrease in water demand. They can use this insight to make better forecasts than by utilizing top line CPI assessments. Thus, we hope that the forecasts are closer to reality by using better and closer data in making decisions.

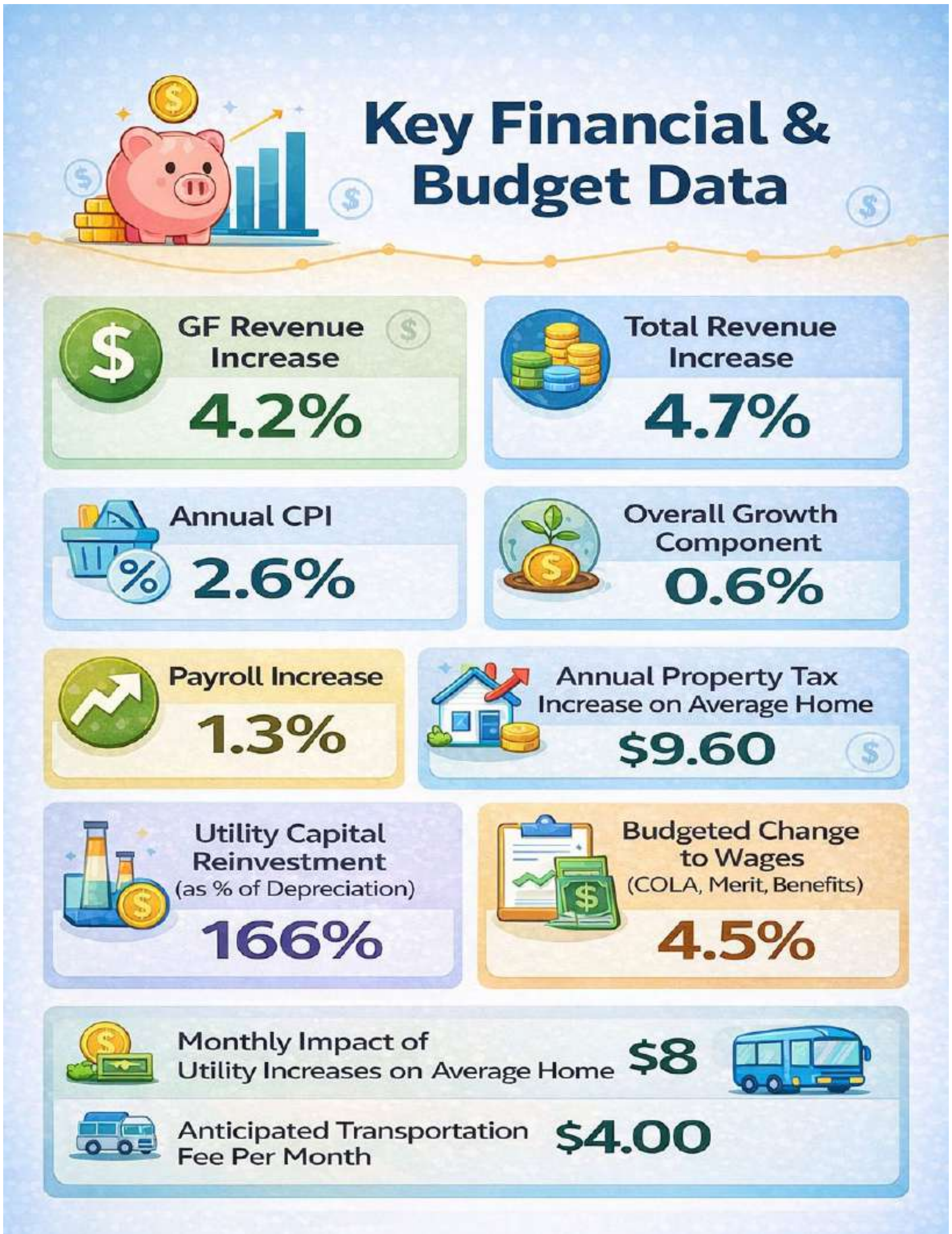
This method is certainly not foolproof. National and international headlines can still impact us in our corner of the small state of Utah. The hope is that a conservative budget approach will keep us close to the far more widely swinging

[1] 2026 Economic Report to the Governor. https://d36oiwf74r1rap.cloudfront.net/wp-content/uploads/2026/01/ERG2026-Highlights.pdf

national numbers to arrive at a budget that is manageable regardless of continued action in the Middle East, or a quick resolution to the hostilities.

With this brief introduction, the Tentative Budget has very little change in it from last year. Service levels remain the same. Inflationary rate increases are the norm. Payroll increases only 1.3%. New positions are rare, and generally, just a switch of hours from part-time to full-time or vice versa.

The following infographic highlights the overall changes.



## <u>Budget Discussion.</u>

This year's tentative budget has few changes from the fiscal year 2026 adopted budget. Service levels remain constant and the changes to the budget largely surround inflationary pressures. This memorandum will highlight significant issues, revenue, personnel changes, program changes, significant line-item changes, capital improvements and fee adjustments. Additional details may be found among the 100 plus pages of detail budget provided in the accompanying spreadsheet/PDF.

I. Significant Issues. These are issues which departments have been wrestling with to balance their budget to the assigned base allocation. Not all of them are negative.

   a. Clyde Recreation Center – The CRC continues to adjust to the new landscape with local competition for similar services. Due to year over year decreasing revenues, the CRC will make modest changes to Saturday and Holliday offerings that are in line with demand for those services on these days.
   b. Court – Court revenues cover less and less of overall expenses associated with code enforcement compared to previous years. Overall case volume and revenues have remained constant while labor costs have increased. The budget relies on additional revenue coming from Mapleton City which sends its cases to our court. Mapleton has paid for a portion of our prosecution costs and we keep the fine revenue generated from their cases. Administration has asked for an increase in payments from Mapleton, but that is not guaranteed.
   c. Golf – On average, the Golf Course filled 239 of the 255 tee times available daily in calendar 2025. Golf personnel are rethinking service offerings, increasing fees and adjusting staffing to accommodate the demand.
   d. Legal – Federal reductions have resulted in a $20,000 reduction to the victim advocate grant. The Legal Department is maintaining this service level by adjusting other line items in their budget.
   e. Parks – Rebidding the parks maintenance contract resulted in a significant *decrease* in cost.
   f. Power – Springville will be included in the Extended Day-Ahead Market (EDAM) for next budget year.
   g. Public Works – Fee increases are being shifted to November. This moves fee increases from high utilization months and gives staff time to properly implement fee changes.
   h. Community Development and Engineering are anticipating significant commercial development over the course of the coming budget year. This revenue bump has allowed these divisions to maintain staffing. If these

commercial projects move from planning to construction, we may need to adjust inspection staffing to accommodate this surge.

i. Storm Water – Springville Irrigation Company continues to demand significant increases to storm water payments for the utilization of their system. The original plan for this payment was to encourage proper maintenance of the system by applying the payments to capital needs. A renewed contract has been under negotiation for several months.
j. Streets – A new Transportation Utility Fee may be introduced to assist in keeping streets service levels constant and to help with traffic congestion concerns from the citizens. The target for this fee is $4.00 per month on a residential unit. The City Council will review the proposed plan and fee structure study after public input for consideration over the summer.

II. Revenues – Revenues grew by 4.2% in the General Fund and they are budgeted to grow by 4.7% across the entire city (including Enterprise Funds.) These are inflationary in nature and are forecasted based upon fee changes, growth and adjustments to budgetary formulas based upon historic usage and other impacts (e.g. weather or shrinking student population.) Issues outside of this narrow band are shown below.

a. Dispatch – Legislation regarding call transfers has reduced funding by about $50,000.
b. Fire – Revenues continue to increase largely due to a switch in billing contractors in FY2023.
c. Museum - Overall the Museum, Public Art, and POPS revenue lines will see a ~20% increase from FY26. This is due to major increases in private donations and earned revenue (store and rentals). Some of the private donations are 1x for special projects or programs. Government support is down slightly because of a decrease in State general operating grants. This is offset slightly with a small increase in County funding.
d. Police – Federal funding decreases reduced revenue by $90,000. These dollars were almost entirely used for voluntary overtime shifts.

III. Personnel Changes/Additions – Total personnel changes across the city net to 2.37 FTE or 4,930 additional hours. These changes are spread across nine different divisions as set forth below.

a. Cemetery – Added additional part-time hours to help provide better weekend coverage for burial services.
b. CRC – Some part-time hours for lifeguards and fitness instructors have been reduced.
c. Finance – Two part-time clerk positions are being collapsed into one full-time clerk position.

d. Golf – Adding one full-time Assistant Golf Professional and three part-time Pro Shop Lead positions. Seasonal staffing will be reduced to offset the impact of the additions.
e. Museum - The Head of Development is moving to a full-time position from a part-time position. This allows for greater sustainability and has already paid for itself with increases in donation revenue. Added additional hours to various part-time positions due to program growth and demand (wedding event hosts +400 hours, performing arts coordinator +400 hours, communications +360 hours).
f. Parks – Added part-time, seasonal labor to assist in new parks.
g. Power – The department will be adding an analyst position. With this addition, department personnel have been *reduced* by 16% over the past two years.
h. Public Works – Adding one full-time Office Assistant position.
i. Streets – one part-time Office Assistant position will be converted to a full-time position to support growth and increased capital project workload.

IV. Service Level/Program Changes – Virtually no service level changes are happening across the city this year. Departments are holding service levels the same with three exceptions set forth below.

a. CRC – The recreation center will open and close earlier on Saturday as well as reducing the number of fitness classes to address revenue shortfalls caused by competition.
b. Fire – A daytime transport ambulance staffed with EMT-qualified personnel will be tested. The department also hopes to redefine and re-invigorate our Reserve Firefighter Program, in which the Reserves will respond to fire calls only (not EMS calls).
c. Water – The Highline Ditch will be permanently closed after this watering season. Remaining users will be transferred to culinary water with a temporary discount.

V. Significant Line-Item Changes. The City Council may have additional questions about specific line items. The section tries to address area that may be of broad concern.

a. Administration – Some line items adjust every other year to handle biennial events such as elections.
b. Finance – Printing lines were deceased in Finance and increased in Treasury to better locate the expenses for cost accounting.
c. Fire – Additional dollars were placed on the uniform line due to new programs and turnover.

d. Golf – Pro Shop Expenses have been reduced due to more streamlined and strategic purchasing practices. Overtime pay was increased to cover holiday pay and professional and technical services were increased to address maintenance and removal of hazardous and diseased trees.
e. IT – License agreements increased significantly while the hardware and software line decreased. This reflects the market move to cloud-based offerings.
f. Museum - Private donations are allowing us to invest in an innovative Social Connection exhibition leading to increased exhibition budget (513).
g. Power – Volatility drives concern over the power purchase line in the budget. This line currently shows and inflationary 2.7% growth.
h. Recreation – Line 541 shows PAR-allocated funding in a dedicated account in capital. Line 719 was increased to complete a new float design.
i. Streets – Significant reduction to professional and technical services line due to completion of the TUF study and Master Plan update. Annual impact fee review is still budgeted.
j. Water – The division water replacement program will be restarted driving increases to lines 244 and 245. This program should also increase revenue as old meters are designed to undercalculate usage. Professional and technical lines are reduced due to the completion of the full master plan rewrites.
k. Wastewater – Operation supplies increasing due to an increase in chemical costs for treatment processes. Professional and technical services reduced due to completed master plan.

VI. Capital Expenditures. The Enterprise Funds and Streets have budgeted over $12,000,000 in capital projects for the coming year. Internal Services and the General Fund have a few million dollars more in scheduled projects. Highlights are included by department and division below. All capital projects are set forth in the attached budget document.
a. Facilities – Maintaining facilities results in many, relatively small projects. The top five for the coming year are:
    i. Exterior stucco repair and repainting at the Museum ($70,000)
    ii. Window blinds repair and replacement at the Library ($60,000)
    iii. HVAC access controller replacement at the Civic Center ($50,000)
    iv. HVAC system replacement at the Whitehead building ($42,000)
    v. Furnace repair or replacement at the WWTP south side ($38,000)
b. Fire - Fire Department will replace a brush truck and utility truck for $340,000 and will be adding a new auto pulse (CPR robot) and a CPR training mannequin for $25,000 each.
c. Parks – Significant projects include:

    i. Replacing the playground at Hobble Creek Park. This is now the oldest playground in the city. Expected to cost approximately $300k.
    ii. Completing the Spring Acres Park at the high school. Final payment to Nebo School District is approximately $483,340.
    iii. Proposing to extend the Dry Creek trail behind the SUVPS station to Kelvin Grove Park. Cost is expected to be approximately $100,000
    iv. Repairing the damage to the bank of hobble creek near Bartholomew Park. Cost is expected to be approximately $100,000

d. Police - The Police Department will be replacing four patrol cars at a total cost of about $300,000 and will be buying patrol rifles and ballistic shields for about $37,000 and $7,500 respectively.
e. Power - Capital improvement spending requests total approximately $5 MM and include nearly sixty projects. Many are multiyear efforts due to equipment procurement lead times, limited engineering availability, and permitting bottlenecks. Major FY 2027 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 West Substation will also consume a considerable amount of capital again during FY 2027 as additional circuits are extended to the west side of the freeway. Two scheduled non-specialty vehicles have exceeded their scheduled use periods and replacements are also budgeted for the upcoming fiscal year.
f. Recreation - $30,000 – Pavilion @ Civic Center Park
   A permanent pavilion will provide year-round benefits, including shaded picnic seating, information booth during Art City Days, and Santa's House during the Holiday Festival. This investment enhances park amenities, reduces recurring costs, and supports multiple programs throughout the year.
g. Streets – Due to the proposed implementation of the transportation utility fee, significant projects are proposed including:
    i. $2,905,309 – Road Maintenance Projects
    ii. $750,000 – New high school road
    iii. $1,000,000 – Mill & Overlay (200 N from 400 E to 1470 E)
    iv. $500,000- Wavetronix Bridge at Hobble Creek Oversizing
    v. $250,000 - Center Street & Main Street – Right Turn Lane Improvement
    vi. $3,500,000 - MAG 2600W/ SR75 Pioneering Rd (Buc-ees)
    vii. $350,000 – Active Transportation projects

viii. $430,000 - 1600 S Pioneering Bus Road (400 West roadway stub, south of 1600 South)
ix. $310,000 – Replacement of Dump Truck #317

h. Water – Significant investments include:
   i. $650,000 – General Water Pipeline Renewal and Replacement
   ii. $940,000 – Addressing Fire Flow Deficiencies in the water system
   iii. $107,550 - Jurd Springs Electrical Update
   iv. $6,000 - New Transport Trailer
   v. $85,000 - 10th South Well Rehabilitation
   vi. $150,000 - PRV and Air Vac Preventative Maintenance
   vii. $518,000 - New High School Water and Pressurized Irrigation Infrastructure
   viii. $910,000 - 1600 South UDOT Project Water and Pressurized Irrigation Infrastructure
   ix. $50,000 – Pressurized Irrigation Water Main Connection at 400 South & 2200 West
   x. $34,508 - Jurd Tank Improvements
   xi. $520,000 - Bucee's Water Pipeline Bore Under I-15

i. Wastewater – Significant projects include:
   i. Digester Rehab $800K
   ii. General sewer repairs and PW projects $450K
   iii. Spring Pointe sewer pressure line $160K
   iv. 1600 S UDOT betterments $200K
   v. Valtek pump replacement and rehabilitation $436K

VII. Utility or Fee Changes – Fees were generally changed to address inflation. In some cases, fees were adjusted due to changes in process. Fee adjustments of note are highlighted here.

a. Engineering – A review of land disturbance permit fees was undertaken. Fee increases vary from 7% to 95% depending upon the duration of the permit.
b. Finance – The utility shut-off notice fee was increased to better reflect actual costs.
c. Golf – Course fees were increased by an average of 8% to sustain revenue levels and address inflationary pressures.
d. Parks – Introducing both a day use and camping fee for Sunday – Wednesday for *residents only*.
e. Police – The department proposes doubling the alarm permit fee from $25 to $50.

f. Power - Fees for services were updated to reflect power and equipment cost increases and were 2% or less. Proposed changes to the five rate classes are described below:
   - Residential – 2.0%
   - Small Commercial – 1.0% kWh / 2.0% Demand Charge
   - Large Commercial – 0% kWh / 2.0% Demand Charge
   - Interruptible – 2.0% kWh / 2.0% Demand Charge
   - Large Industrial – 1.0% kWh / 1.0% Demand Charge

   These rate increases will help offset growing costs and expenses while improving Springville's power rate competitiveness and positioning.

g. Public Works Utility Fees – Fee adjustments are inflationary, but have been adjusted to account for a 16-month delay since the previous adjustment.

| Division | Rate Increase (%) | Implementation Date |
|---|---|---|
| Solid Waste | 2.0 | November 2026 |
| Recycle | 3.0 | November 2026 |
| Culinary Water | 4.4 | November 2026 |
| Pressurized Irrigation | 4.4 | November 2026 |
| Wastewater | 4.6 | November 2026 |
| Stormwater | 4.4 | November 2026 |

h. Streets – Public Works is proposing the implementation of a Transportation Utility Fee to better cover the costs of ongoing street maintenance and to focus on reducing traffic congestion through capital projects. The initial fee is recommended at about $4.00 per month per residential unit.

i. Wastewater - Industrial & pretreatment surcharge rates increasing
   - BOD from $0.17 per pound to $0.27 per pound
   - TSS from $0.190 per pound to $0.254 per pound

**Conclusion**

Despite anticipated volatility, Springville City is pleased to maintain the broad spectrum of services that it provides at a high service level with competitive prices. Springville's utility and property tax rates are among the lowest in Utah County. This is not coming at the expense of long-term planning and robust repair and replacement funding. Department Directors have been carefully preparing master plans and capital improvement plans to maintain our positioning for years to come.

This tentative budget is balanced and prepared for both public and council consideration.

RESOLUTION #________

**A RESOLUTION FOR SPRINGVILLE CITY CORPORATION TO ADOPT AND OPERATE UNDER AN INTERIM BUDGET IN THE AMOUNT OF $126,996,387 FOR EXPENDITURES AND TRANSFERS IN THE FISCAL YEAR BEGINNING JULY 1, 2026 UNTIL A FINAL BUDGET CAN BE ADOPTED FOLLOWING A TRUTH IN TAXATION HEARING ON AUGUST 18, 2026.**

WHEREAS, Springville City ("City") is a municipal corporation organized under the laws of the State of Utah; and

WHEREAS, the City is required to adopt an annual budget in accordance with the Uniform Fiscal Procedures Act for Utah Cities (Utah Code Title 10, Chapter 6); and

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, the City Council is considering a proposed increase in property tax revenue above the certified tax rate for the upcoming fiscal year; and

WHEREAS, on June 16, 2026 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 people were heard, for or against the estimates of revenue and expenditures as set forth in the Tentative Budgets; and,

WHEREAS, adoption of an interim budget facilitates compliance with statutory noticing, hearing, and transparency requirements for truth-in-taxation proceedings;

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.

WHEREAS, consistent with U.S.C. 10-3-702.1, the City Council has considered the impact this proposed resolution may have on family health, stability, and formation;

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

PART I:

The City Council hereby adopts the Interim Budget for Fiscal Year 2026-2027 (the "Interim Budget"), attached hereto as *Exhibit A* and incorporated by reference.

The Interim Budget:

- Includes all required governmental funds and estimated revenues and expenditures;
- Is prepared for planning and disclosure purposes pending final adoption; and
- Includes estimated revenues from the proposed property tax increase, as required by State Law
- Includes a Property Tax Impact Schedule (attached as *Exhibit B*), which identifies, at a minimum:
    - The proposed property tax rate and percentage increase;
    - The estimated dollar impact on a primary residential property;
    - The estimated impact on commercial and other property classes; and
    - A general description of the intended use of the additional revenue.
- Establishes restricted account(s) within the General Fund.
    - Any additional property tax revenue attributable to the proposed tax increase shall be reserved in this restricted account(s).
    - Such funds shall not be expended until the City adopts a final budget and complies with all applicable truth-in-taxation requirements.

PART II:

All outstanding encumbrances and capital improvement project/grant balances as of June 30, 2026 approved by the Budget Officer shall be continued and re-appropriated for expenditure into the 2026-2027 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 [to be determined by the State Tax Commission by June 13, 2026] 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.

Further, the City Council hereby:

- Authorizes staff to proceed with all notice, publication, and public hearing requirements under Utah Code §§ 59-2-919 through 59-2-924 with a Truth in Taxation public hearing proposed to be held on August 18, 2026 at 7:00 p.m. in the Council Chambers of the Springville Civic Center at 110 S. Main Street, Springville, UT;
- Directs that the Interim Budget and Property Tax Impact Schedule be made available for public inspection as required by law; and
- Schedules required public hearings prior to final budget adoption.

PART V:

Employee compensation for the 2026-2027 fiscal year shall be shown on the FY 2026-2027 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 16, 2026.

PART VI:

Authorized fees and charges to defray the cost of City programs and services during the 2026-2027 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 18, 2026 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:

The City Council hereby authorizes the correction of clerical, typographical, and mathematical errors, as well as errors of omission or form, in this Resolution and in the Interim Budget, Property Tax Impact Schedule, and supporting exhibits attached hereto.

Such corrections may be made by the City Recorder or Budget Officer, in consultation with the City Attorney, provided that:

a) the correction does not result in a material change to total revenues, total expenditures, fund balances, or the proposed property tax increase;
b) the correction does not alter any policy decision or substantive action of the City Council; and
c) the correction does not affect compliance with applicable notice, hearing, or truth-in-taxation requirements under Utah law.

Any corrections made pursuant to this section shall be documented and retained in the official records of the City. If a correction is determined to be material, the City Council shall approve the correction by formal action.

PART X:

This resolution shall take effect immediately.

END OF RESOLUTION.

PASSED AND APPROVED this 16th day of June 2026.

____________________________________
Matt Packard, Mayor

ATTEST:

____________________________________
Kim Crane, City Recorder

# Budget Overview

2027

## United in Service
## Dedicated to Community

We value:

- Civility
- Honesty
- Innovation
- Quality
- Sustainability

SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM 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 | | 19,399,500 | | | | | |
| Licenses & Permits | | 537,450 | | | | | |
| Intergovernmental | | 892,655 | | | | | |
| Charges for Services | | 4,697,609 | | | | | |
| Fines & Forfeitures | | 472,500 | | | | | |
| Miscellaneous | | 2,286,630 | | | | | |
| Special Revenue | | 231,250 | | | | | |
| Administrative Fees, Contributions & Transfers | | | 9,029,403 | | | | |
| Legislative | | | | 436,382 | | | |
| Administration | | | | 1,588,115 | | | |
| Legal | | | | 1,007,594 | | | |
| Finance | | | | 733,603 | | | |
| Treasury | | | | 672,632 | | | |
| Building Inspections | | | | 375,375 | | | |
| Planning and Zoning | | | | 720,920 | | | |
| Public Works Administration | | | | 799,864 | | | |
| Engineering | | | | 1,562,248 | | | |
| Police | | | | 6,893,262 | | | |
| Dispatch | | | | 1,240,430 | | | |
| Fire | | | | 4,207,703 | | | |
| Court | | | | 527,456 | | | |
| Parks | | | | 1,654,312 | | | |
| Canyon Parks | | | | 471,190 | | | |
| Art Museum | | | | 2,461,410 | | | |
| Clyde Recreation Center | | | | 3,071,170 | | | |
| Recreation | | | | 1,629,455 | | | |
| Cemetery | | | | 501,645 | | | |
| Public Art | | | | 110,065 | | | |
| Library | | | | 2,278,743 | | | |
| Senior Citizens | | | | 304,540 | | | |
| Payment to MBA Fund | | | | 424,211 | | | |
| Utilize General Fund Balance | | | | | | 0 | |
| Increase Fund Balance | | | | | | 273,385 | |
| Utilize Public Arts Reserves | | | | | | -63,419 | |
| Transfer to Debt Service Fund | | | | | 1,346,888 | | |
| Transfer to Streets Fund | | | | | 1,553,712 | | |
| Transfer to CIP Fund | | | | | 764,103 | | |
| Transfer to CIP Fund (C Road Reserves) | | | | | 0 | | |
| Transfer to CIP Fund (Transportation Sales Tax) | | | | | 0 | | |
| | 9,964,572 | 28,517,594 | 9,029,403 | 33,672,327 | 3,664,704 | 209,966 | 10,174,538 |
| **Special Revenue and Fiduciary Funds** | | | | | | | |
| Special Improvement District Fund | 7,717 | 0 | 0 | 0 | 0 | 0 | 7,717 |
| Special Revenue Fund | 4,121,890 | 1,675,000 | 0 | 1,025,344 | 0 | 649,656 | 4,771,546 |
| Streets Fund | 9,869,648 | 7,947,250 | 1,553,712 | 14,759,108 | 374,721 | -5,632,866 | 4,236,782 |
| Cemetery Trust Fund | 2,278,776 | 187,155 | 0 | 0 | 0 | 187,155 | 2,465,931 |
| Redevelopment Agency Fund | 2,823,295 | 115,000 | 0 | 1,000 | 0 | 114,000 | 2,937,295 |
| Special Trusts Fund | 2,211,302 | 95,000 | 0 | 0 | 35,000 | 60,000 | 2,271,302 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Budget Summaries

| Fund | Beginning Fund Balance | Revenues | Transfers In | Expenditures | Transfers Out | Contribution To (Appropriation Of) Fund Balance | Ending Fund Balance |
|---|---|---|---|---|---|---|---|
| | 21,312,628 | 10,019,405 | 1,553,712 | 15,785,452 | 409,721 | -4,622,055 | 16,690,573 |
| **Debt Service Funds** | | | | | | | |
| Municipal Building Authority | 7,137 | 424,211 | 0 | 424,211 | 0 | 0 | 7,137 |
| Debt Service Fund | 363,785 | 0 | 1,346,888 | 1,346,888 | 0 | 0 | 363,785 |
| | 370,922 | 424,211 | 1,346,888 | 1,771,099 | 0 | 0 | 370,922 |
| **Capital Improvement Funds** | | | | | | | |
| General CIP Fund | 3,383,166 | 0 | 764,103 | 1,156,525 | 20,587 | -413,008 | 2,970,158 |
| Community Theater CIP Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3,383,166 | 0 | 764,103 | 1,156,525 | 20,587 | -413,008 | 2,970,158 |
| **Internal Service Funds** | | | | | | | |
| ISF - Engineering | 0 | 570,595 | 0 | 570,595 | 0 | 0 | 0 |
| ISF - Information Systems | 0 | 1,141,624 | 0 | 1,141,624 | 0 | 0 | 0 |
| ISF - Central Shop | 0 | 426,112 | 0 | 426,112 | 0 | 0 | 0 |
| ISF - Facilities Maintenance | 5,122,914 | 2,272,324 | 0 | 1,983,994 | 0 | 288,329 | 5,411,243 |
| Vehicle Replacement Fund | 7,923,910 | 300,000 | 1,752,980 | 1,657,830 | 0 | 395,150 | 8,319,060 |
| | 13,046,824 | 4,710,654 | 1,752,980 | 5,780,155 | 0 | 683,479 | 13,730,303 |
| **Enterprise Funds** | | | | | | | |
| Power | 23,939,532 | 39,510,000 | 0 | 35,132,583 | 3,770,886 | 606,532 | 24,546,064 |
| Water | 11,001,823 | 7,905,412 | 0 | 8,457,508 | 1,925,625 | -2,477,721 | 8,524,102 |
| Sewer | 13,034,328 | 7,267,745 | 93,000 | 6,143,657 | 1,407,255 | -190,167 | 12,844,161 |
| Storm Drain | 4,216,862 | 2,487,524 | 0 | 2,082,464 | 667,861 | -262,800 | 3,954,062 |
| Solid Waste | 3,773,630 | 2,946,864 | 0 | 2,023,355 | 808,303 | 115,206 | 3,888,836 |
| Golf | 1,322,000 | 2,316,823 | 0 | 2,204,157 | 112,166 | 500 | 1,322,500 |
| | 57,288,175 | 62,434,368 | 93,000 | 56,043,724 | 8,692,095 | -2,208,450 | 55,079,725 |
| **Total - All Funds** | 105,366,287 | 106,106,233 | 14,540,086 | 114,209,281 | 12,787,106 | -6,350,069 | 99,016,218 |

**Notes**
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

3-Yr. Consolidated Fund Summary

| Fund | Revenues and Other Sources of Financing FY 2025 Actual | FY 2026 Budget | FY 2027 Budget | Expenditures and Other Uses of Financing FY 2025 Actual | FY 2026 Budget | FY 2027 Budget |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Taxes | 18,378,634 | 19,304,310 | 19,399,500 | | | |
| Licenses & Permits | 510,585 | 537,243 | 537,450 | | | |
| Intergovernmental | 1,324,302 | 1,012,614 | 892,655 | | | |
| Charges for Services | 5,268,451 | 4,492,380 | 4,697,609 | | | |
| Fines & Forfeitures | 461,051 | 459,000 | 472,500 | | | |
| Miscellaneous | 1,936,686 | 1,914,830 | 2,286,630 | | | |
| Special Revenue | 217,632 | 230,250 | 231,250 | | | |
| Administrative Fees, Contributions & Transfers | 4,452,658 | 8,128,933 | 9,092,822 | | | |
| Legislative | | | | 362,647 | 418,560 | 436,382 |
| Administration | | | | 1,296,425 | 1,649,303 | 1,588,115 |
| Legal | | | | 1,060,905 | 977,658 | 1,007,594 |
| Finance | | | | 714,135 | 780,770 | 733,603 |
| Treasury | | | | 794,152 | 538,276 | 672,632 |
| Building Inspections | | | | 600,080 | 629,616 | 375,375 |
| Planning and Zoning | | | | 1,028,205 | 973,050 | 720,920 |
| Public Works Administration | | | | 716,001 | 775,786 | 799,864 |
| Engineering | | | | 1,125,162 | 1,516,341 | 1,562,248 |
| Police | | | | 6,462,770 | 6,782,601 | 6,893,262 |
| Dispatch | | | | 1,130,598 | 1,196,023 | 1,240,430 |
| Fire | | | | 3,493,362 | 3,848,875 | 4,207,703 |
| Court | | | | 455,795 | 507,577 | 527,456 |
| Parks | | | | 1,622,872 | 1,597,354 | 1,654,312 |
| Canyon Parks | | | | 324,996 | 428,526 | 471,190 |
| Art Museum | | | | 1,448,341 | 1,684,029 | 1,883,392 |
| Art Museum - POPS | | | | 491,214 | 539,080 | 578,018 |
| Swimming Pool | | | | 3,077,724 | 3,040,933 | 3,071,170 |
| Recreation | | | | 1,473,827 | 1,578,848 | 1,629,455 |
| Cemetery | | | | 428,233 | 456,713 | 501,645 |
| Public Arts | | | | 102,660 | 131,241 | 110,065 |
| Library | | | | 2,005,218 | 2,228,450 | 2,278,743 |
| Senior Citizens | | | | 268,927 | 307,875 | 304,540 |
| Transfers | | | | 6,393,342 | 7,227,057 | 4,362,300 |
| | 32,549,998 | 36,079,560 | 37,610,416 | 36,877,590 | 39,814,542 | 37,610,415 |
| **Special Revenue and Fiduciary Funds** | | | | | | |
| Special Improvement District Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Revenue Fund | 2,443,536 | 1,467,882 | 2,025,000 | 141,849 | 2,989,509 | 2,025,000 |
| Streets Fund | 0 | 8,972,492 | 15,133,828 | 4,149,335 | 28,526,844 | 15,133,829 |
| Cemetery Trust Fund | 157,741 | 187,156 | 187,155 | 0 | 0 | 187,155 |
| Redevelopment Agency Fund | 1,369,985 | 700,000 | 115,000 | 760,984 | 100,000 | 115,000 |
| Special Trusts Fund | 97,544 | 110,000 | 95,000 | 20,000 | 32,000 | 95,000 |
| | 4,068,805 | 11,437,530 | 17,555,984 | 5,072,168 | 31,648,353 | 17,555,984 |
| **Debt Service Funds** | | | | | | |
| Municipal Building Authority Fund | 412,371 | 418,583 | 424,211 | 412,371 | 418,583 | 424,211 |
| Debt Service Fund | 1,344,438 | 1,342,338 | 1,346,888 | 1,344,438 | 1,342,338 | 1,346,888 |
| | 1,756,809 | 1,760,921 | 1,771,099 | 1,756,809 | 1,760,921 | 1,771,099 |

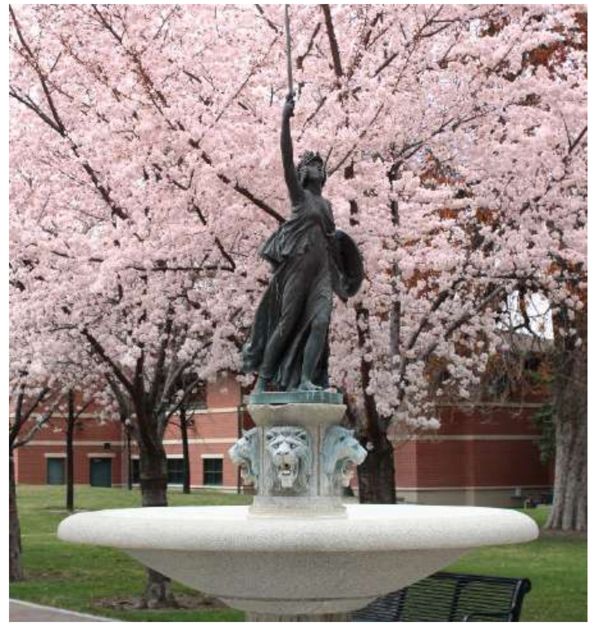
**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

3-Yr. Consolidated Fund Summary

| Fund | Revenues and Other Sources of Financing | | | Expenditures and Other Uses of Financing | | |
|---|---|---|---|---|---|---|
| | FY 2025 Actual | FY 2026 Budget | FY 2027 Budget | FY 2025 Actual | FY 2026 Budget | FY 2027 Budget |
| **Capital Improvement Funds** | | | | | | |
| General CIP Fund | 5,206,156 | 2,326,177 | 1,177,112 | 1,203,902 | 8,210,989 | 1,177,112 |
| Community Theater CIP Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | 5,206,156 | 2,326,177 | 1,177,112 | 1,203,902 | 8,210,989 | 1,177,112 |
| **Internal Service Funds** | | | | | | |
| ISF - Engineering | 629,556 | 548,760 | 570,595 | 629,556 | 548,760 | 570,595 |
| ISF - Information Systems | 674,173 | 1,103,131 | 1,141,624 | 674,173 | 1,103,131 | 1,141,624 |
| ISF - Central Shop | 374,557 | 412,145 | 426,112 | 363,787 | 393,497 | 406,112 |
| ISF - Facilities Maintenance | 3,539,517 | 3,697,812 | 2,272,324 | 1,456,743 | 4,126,810 | 2,272,323 |
| Vehicle Replacement Fund | 2,297,818 | 2,087,072 | 2,052,980 | 1,616,985 | 3,495,364 | 2,052,980 |
| | 7,515,621 | 7,848,920 | 6,463,634 | 4,741,245 | 9,667,562 | 6,443,634 |
| **Enterprise Funds** | | | | | | |
| Electric | 37,521,021 | 37,982,443 | 40,190,000 | 41,057,841 | 44,744,841 | 40,190,000 |
| Water | 7,788,953 | 7,301,106 | 10,383,133 | 6,706,222 | 15,607,648 | 10,383,133 |
| Sewer | 7,028,975 | 7,152,359 | 7,550,912 | 5,438,359 | 14,513,886 | 7,550,912 |
| Storm Drain | 2,405,810 | 2,323,947 | 2,772,524 | 1,978,762 | 4,257,717 | 2,772,525 |
| Solid Waste | 2,759,048 | 2,824,167 | 2,946,864 | 2,925,462 | 2,713,873 | 2,946,864 |
| Golf | 2,065,992 | 2,094,850 | 2,316,823 | 1,572,265 | 2,321,408 | 2,316,823 |
| | 59,569,799 | 59,678,872 | 66,160,256 | 59,678,911 | 84,159,373 | 66,160,256 |
| **Total - All Funds** | 110,667,188 | 119,131,980 | 130,738,500 | 109,330,624 | 175,261,740 | 130,718,501 |

# FY 2027

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

## 2027 BUDGET SUMMARY

**All Funds**

Beginning Fund Balance

$105,366,287

Projected Revenue & Transfers In

$120,646,319

Projected Expenditures & Transfers Out

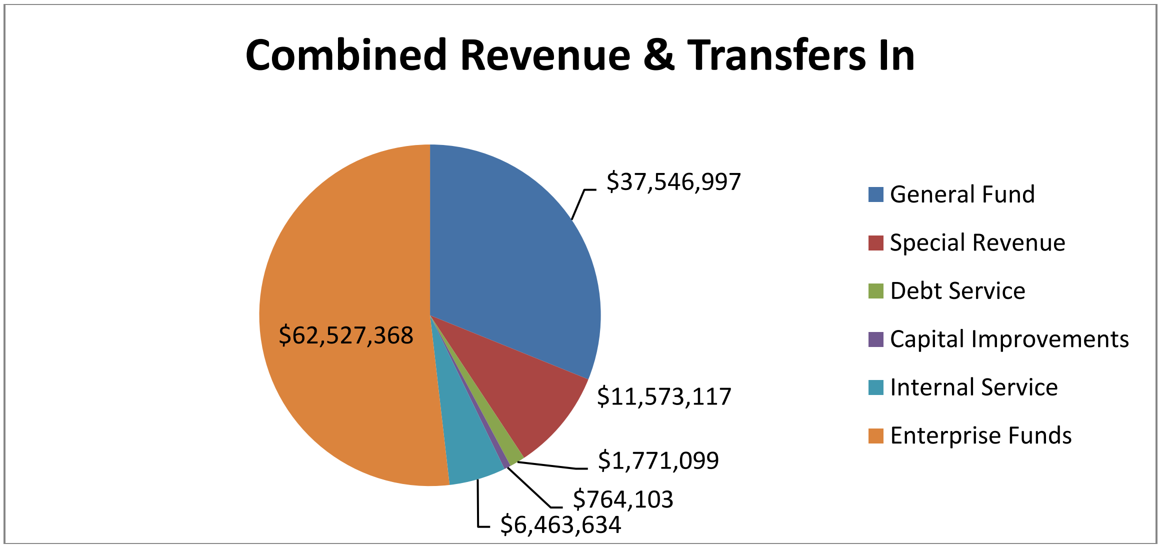
$126,996,387

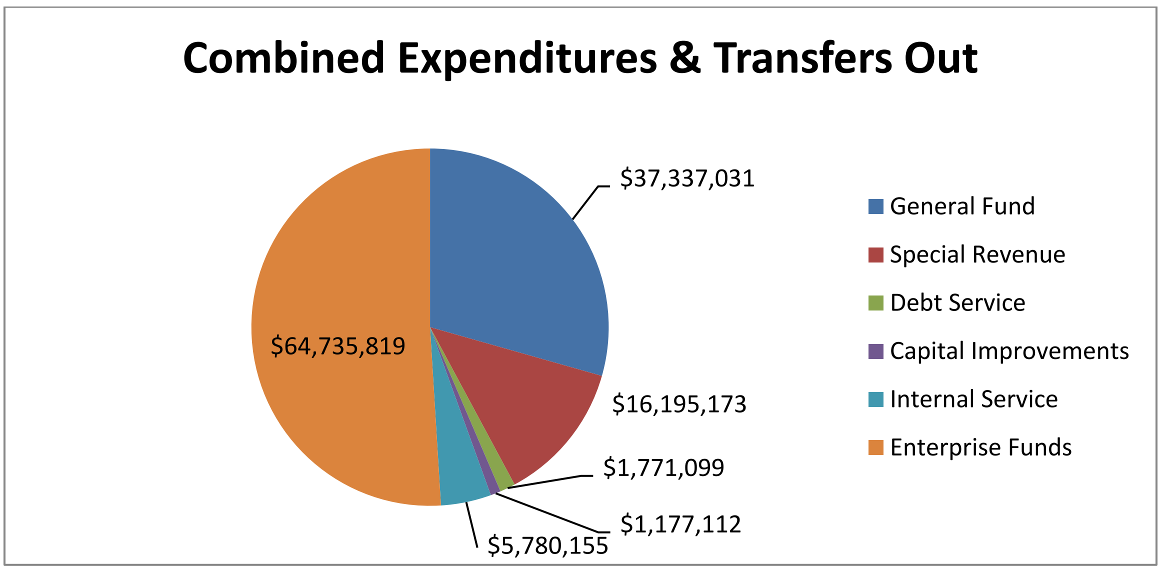
Utilize Reserves

-$6,350,069

Estimated Ending Fund Balance

$99,016,219

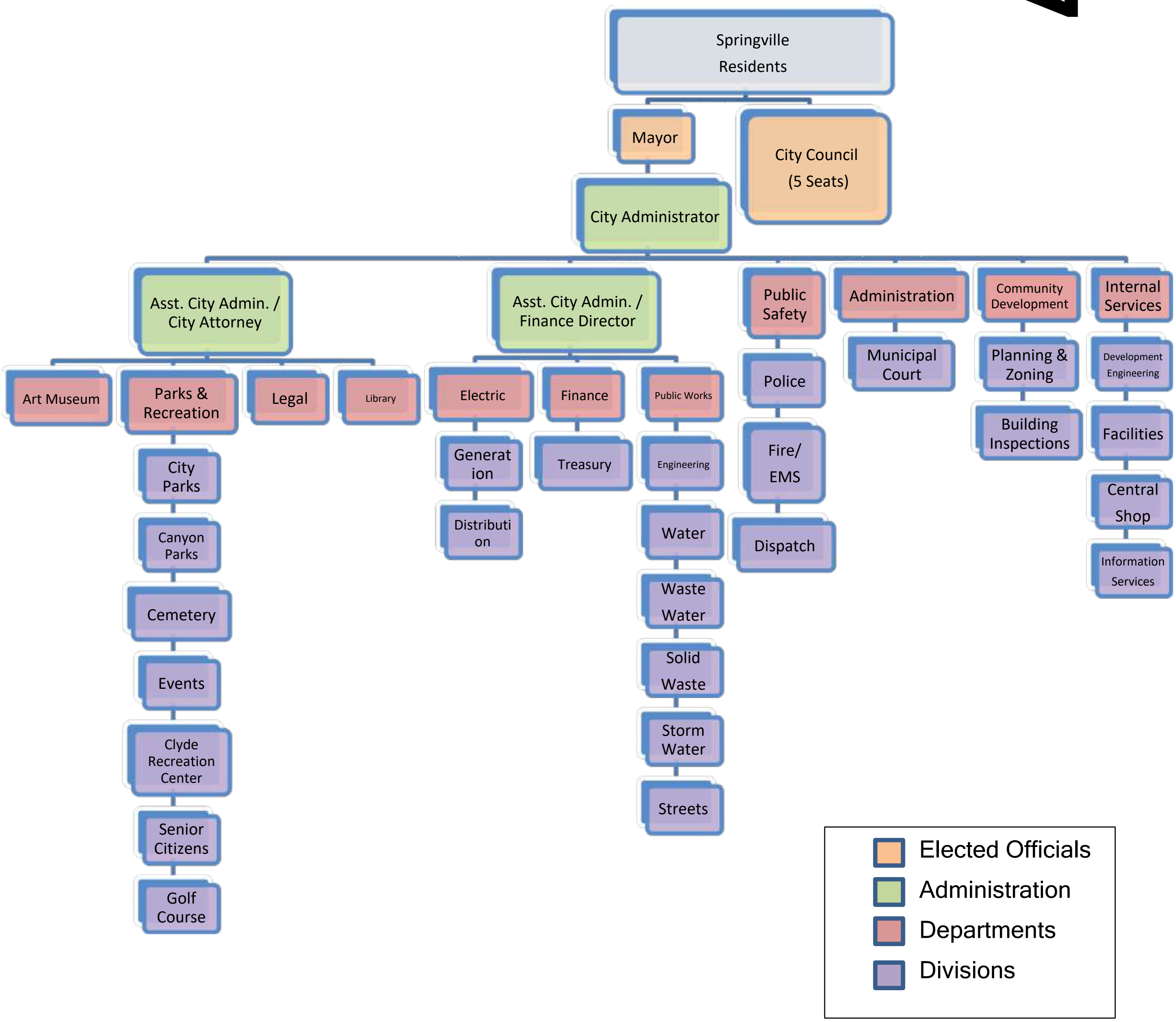



| Staffing Summary (FTE) | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| General Government | 72.12 | 59.98 | 59.49 | 60.02 |
| Public Safety | 77.61 | 75.81 | 75.84 | 76.01 |
| Leisure Services | 104.43 | 107.86 | 108.07 | 109.64 |
| Internal Services | 0 | 16.17 | 17.09 | 17.09 |
| Enterprise Funds | 79.73 | 76.87 | 77.93 | 78.03 |
| **Total Full-Time Equivalents** | **333.90** | **336.70** | **338.41** | **340.78** |

# Organization Chart

2027

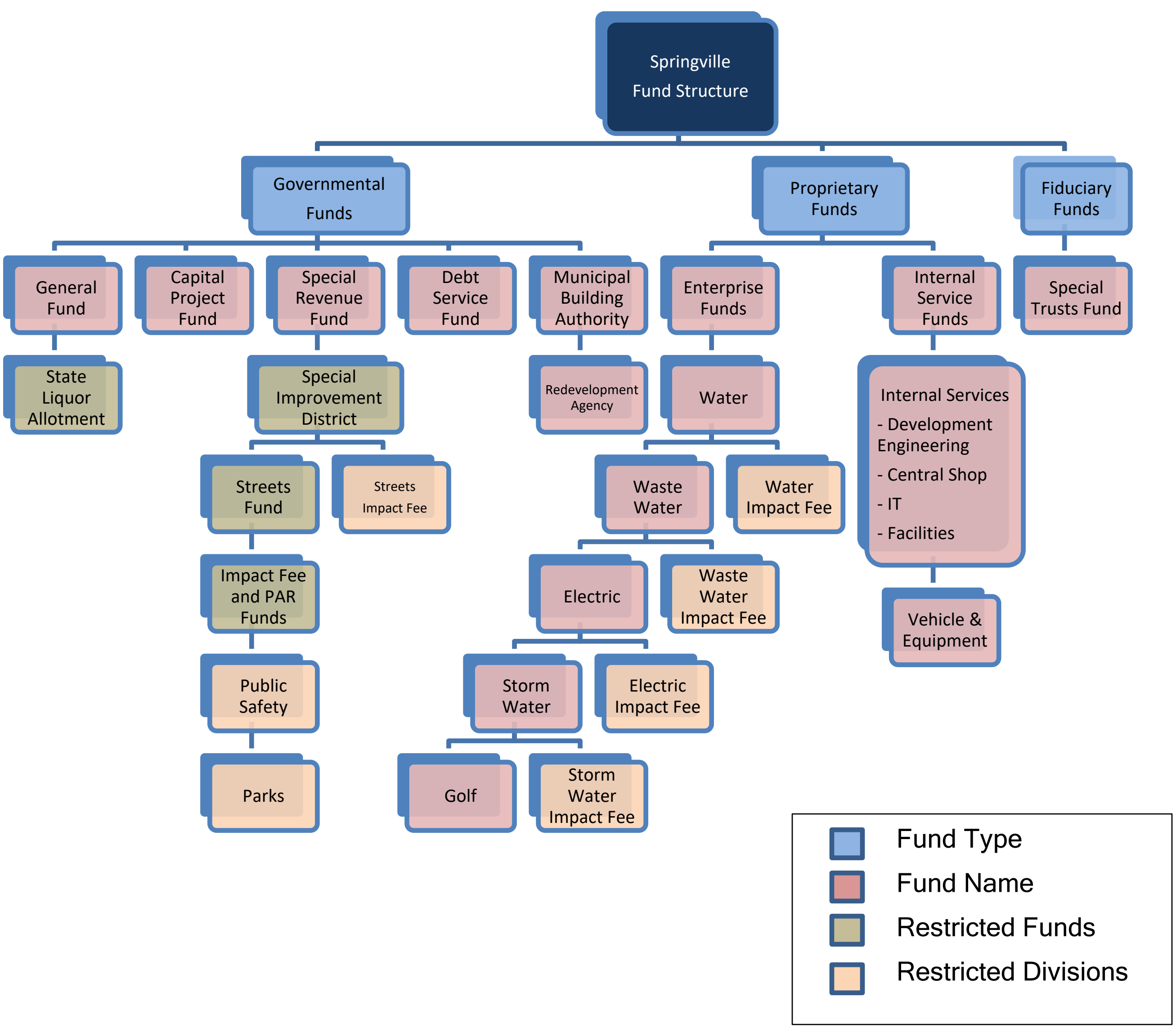


# Fund Descriptions and Fund Structure

2027

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

| *Fund* | *Subject to Appropriation* | *Fund Type* | *Fund Class** | *Functional Oversight Unit* |
|---|---|---|---|---|
| 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

2027

**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



## 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. | | | | | X | | | | |
| First revenue forecast submitted by Finance Department | | | | | X | | | | |
| Meetings with Directors to discuss preliminary budget proposals | | | | | X | | | | |
| Preliminary budget review with Mayor | | | | | X | | | | |
| Summary of preliminary budget published in monthly newsletter. Detailed budget placed on City's website | | | | | | X | | | |
| Second revenue forecast submitted by Finance Department | | | | | | X | | | |
| Preliminary budget sent to Mayor and Council in preparation for budget retreat | | | | | | X | | | |
| Mayor and Council hold budget retreat to review preliminary budget and set tentative budget | | | | | | X | | | |
| Tentative budget ready for summary in newsletter and detail on City website. Copies distributed to Directors and Superintendents | | | | | | X | | | |
| Presentation of Tentative budget to Mayor and Council in Council Meeting. Public hearing is set. | | | | | | | X | | |
| Proposed final budget completed. Changes from tentative budget noted and communicated to Mayor and Council in Council packet | | | | | | | X | | |
| Public hearing held to consider the tentative budget. Final budget adopted by the City Council | | | | | | | | X | |
| Copies of approved budget distributed to Directors and Superintendents | | | | | | | | X | |
| Summary of approved final budget published in the City newsletter with detailed budget posted on City website | | | | | | | | | X |

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

2027

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 (2024) | |
| Real Property | 4,031,003,934 |
| Personal Property | 327,020,852 |
| Centrally Assessed Values | 32,499,016 |
| Taxable Value for Debt Incurring Capacity | $4,390,523,802 |

| | 4% General Purposes | 8% Water, Sewer & Electric | 12% Total |
|---|---|---|---|
| General Purpose Debt Limit | $175,620,952 | $352,241,904 | $526,862,856 |
| less Amount of Debt Applicable to General Purpose Debt Limits | 9,170,000 | 5,915,000 | 15,085,000 |
| Additional Debt Incurring Capacity | $166,450,952 | $345,326,904 | $511,777,856 |

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)

| *Type and Name of Indebtedness* | *Bond Rating* | *Total Amount Issued* | *Fiscal Year Issued* | *Fiscal Year of Completion* | *Principal Balance June 30, 2026* | *Fiscal Year 2026-27 Payments (P + I)* |
|---|---|---|---|---|---|---|
| **General Obligation Bonds:** | | | | | | |
| General Obligation Bonds Series 2020 Refunding Bonds (purpose: Springville Library) | S&P “AA” | $5,695,000 | 2020 | 2031 | $2,805,000 | $596,900 |
| General Obligation Bonds Series 2016 (purpose: Clyde Recreation Center) | S&P “AA” | 10,785,000 | 2016 | 2036 | 6,365,000 | 745,988 |
| **Revenue Bonds:** | | | | | | |
| MBA Lease Revenue Bonds Series 2008 (purpose: Springville City Center) | Private Placement | 6,435,000 | 2008 | 2031 | 2,035,000 | 422,111 |
| Water/Sewer Revenue Bonds Series 2021 Refunding Bonds | Private Placement | 5,300,000 | 2021 | 2028 | 1,955,000 | 1,052,750 |
| Water/Sewer Revenue Bonds Series 2021 (purpose: Bartholomew Water Tank) | Private Placement | 4,645,000 | 2021 | 2041 | 3,960,000 | 336,000 |
| **Total All Indebtedness** | | $32,860,000 | | | $17,120,000 | $3,153,749 |

# Revenue Overview

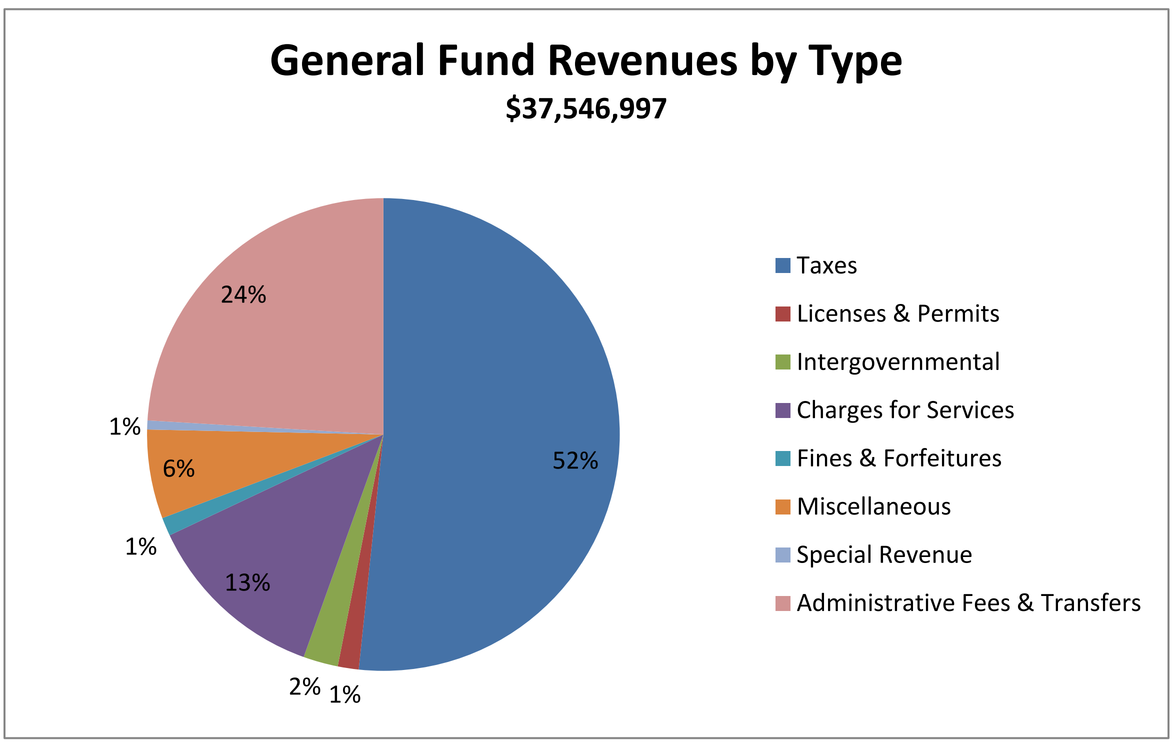
2027

**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 2026-27 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.

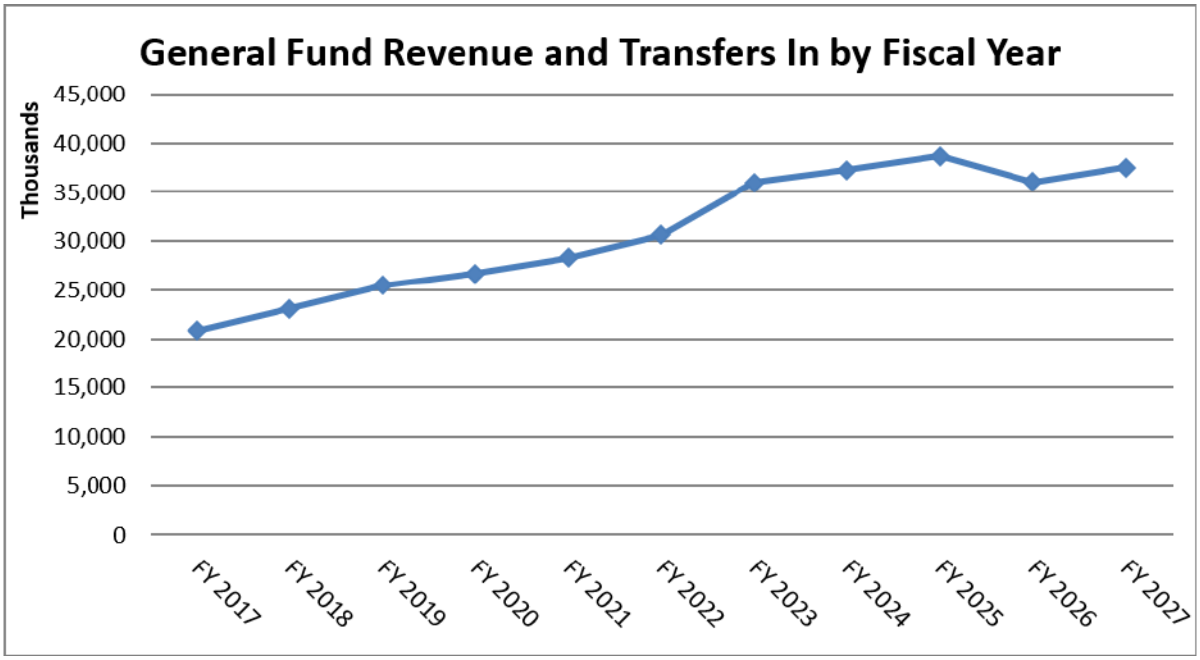


The FY2027 Budget reflects many of the positive points of the prospering Utah economy of 2025 and 2026, but with caution given continuing high interest rates, international political instability, sustained inflation and increasing chances for an economic recession. During the course of the 2026 fiscal year, we have observed slowing sales tax revenues with the likelihood of missing budget by about $250,000. As such we are projecting FY 2027 sales tax to be up a modest one percent over forecasted FY 2026 actuals, which is about 1.5 percent lower than FY 2026 budget. Energy Use Taxes have also been tracking below budget for FY 2026, so we are projecting FY 2027 budget numbers lower than FY 2026. Overall, taxes are forecasted to be up approximately 0.8 percent. 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 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 2026 did not materialize and may be initiated in FY 2027.

A significant revenue source for the General Fund is Administrative and Operating Transfers from the Enterprise Funds. Administrative Transfers account for services the Streets and Enterprise Funds (Utilities) receive from General Fund Services such as Legal, Engineering and Finance. Operating transfers are essentially profit transfers to benefit the ‘owners’ of the enterprises—Springville Citizens. All Enterprise Funds, contribute 6.5% of the revenues to the General Fund. The Golf and Street Funds to not contribute this operating transfer These two sources account for revenue of $8,994,403 in the General Fund.

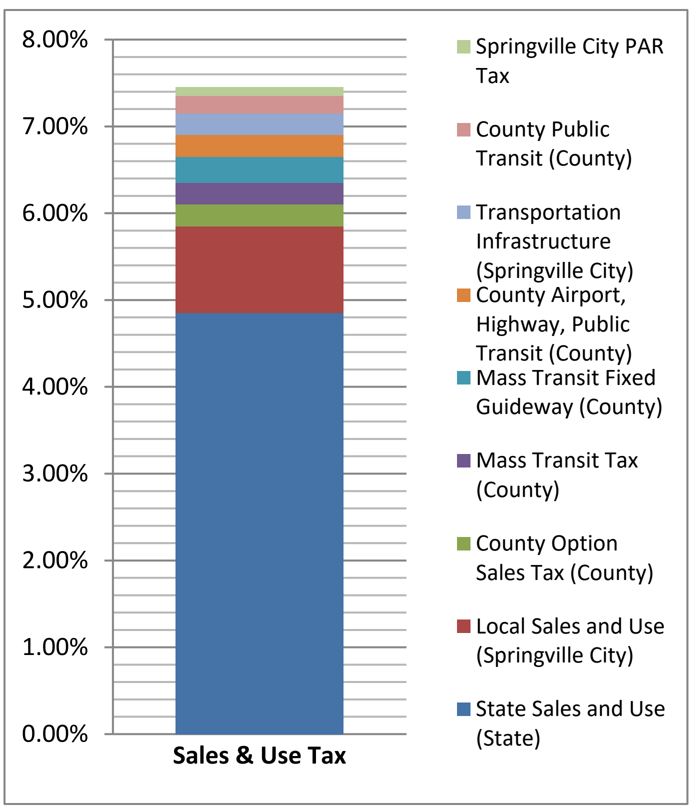
In FY 2026, the Streets Department was moved from the General Fund into the Special Revenue Fund and will operate as a stand-alone department. Revenues in the Streets fund will come from State disbursements of “B&C” Road funds, transportation-related sales taxes and a transfer of approximately $1.5M from the General Fund. As mentioned above, the Streets Fund will transfer the Administrative charges calculated as overhead costs for Engineering and other Administrative services provided by General Fund departments, but will not contribute and operating transfer..




## Major General Fund Revenue Sources

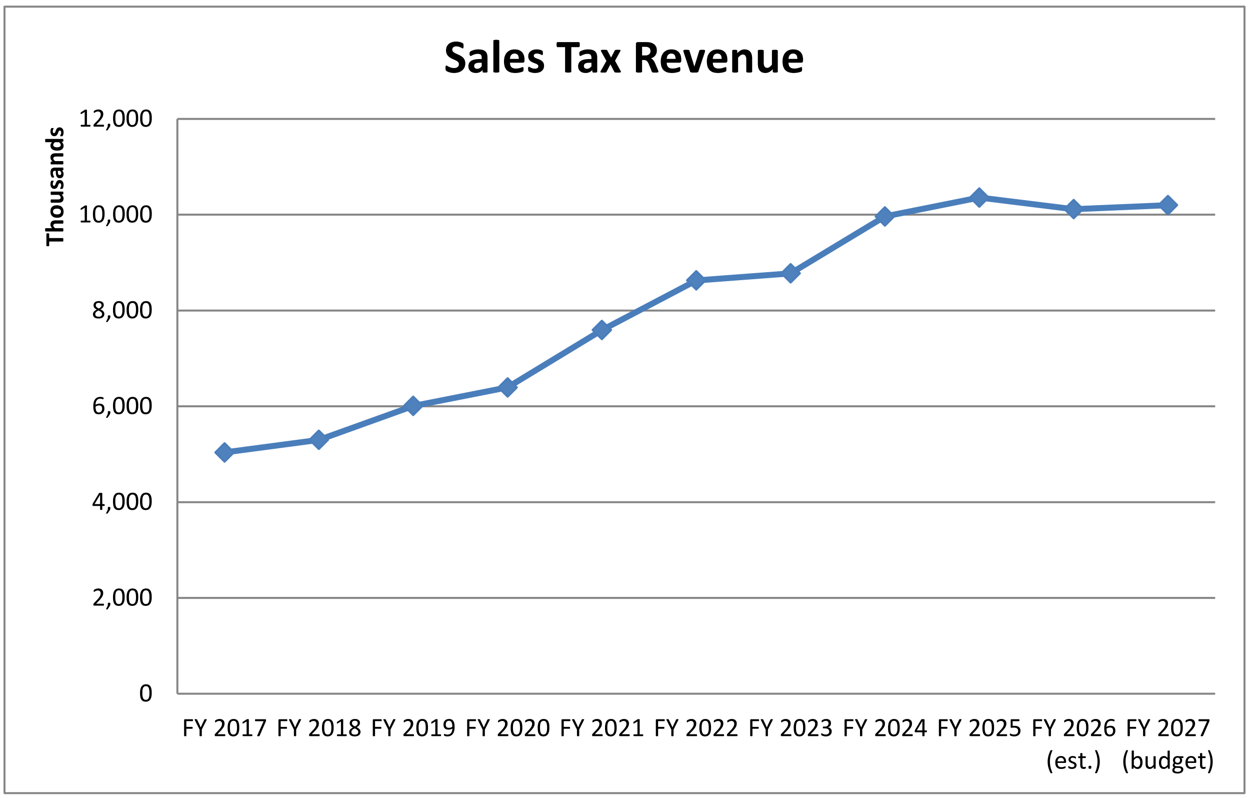
*Sales Tax*

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 2027. 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.



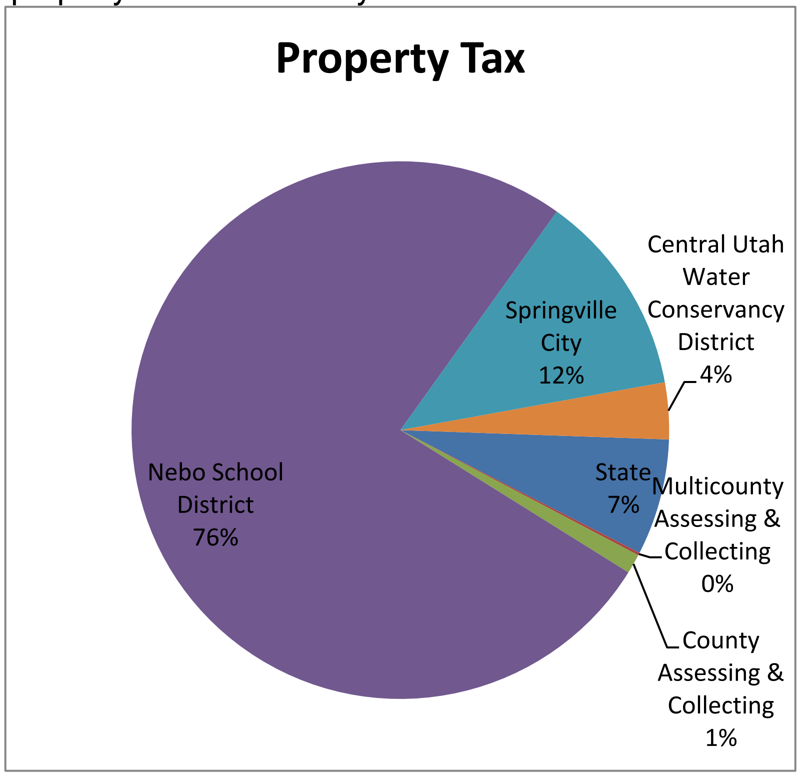
With the implementation of Springville's PAR tax, the State of Utah now collects a 7.45% Sales and Use Tax on all taxable sales in Springville. One percent of the total is a local option (Springville City) sales and use tax, 0.25 percent is a local transportation infrastructure tax, and 0.10 percent 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 27 percent of General Fund revenues.

The FY2027 budget includes essentially flat revenues when compared to FY2026.



*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.



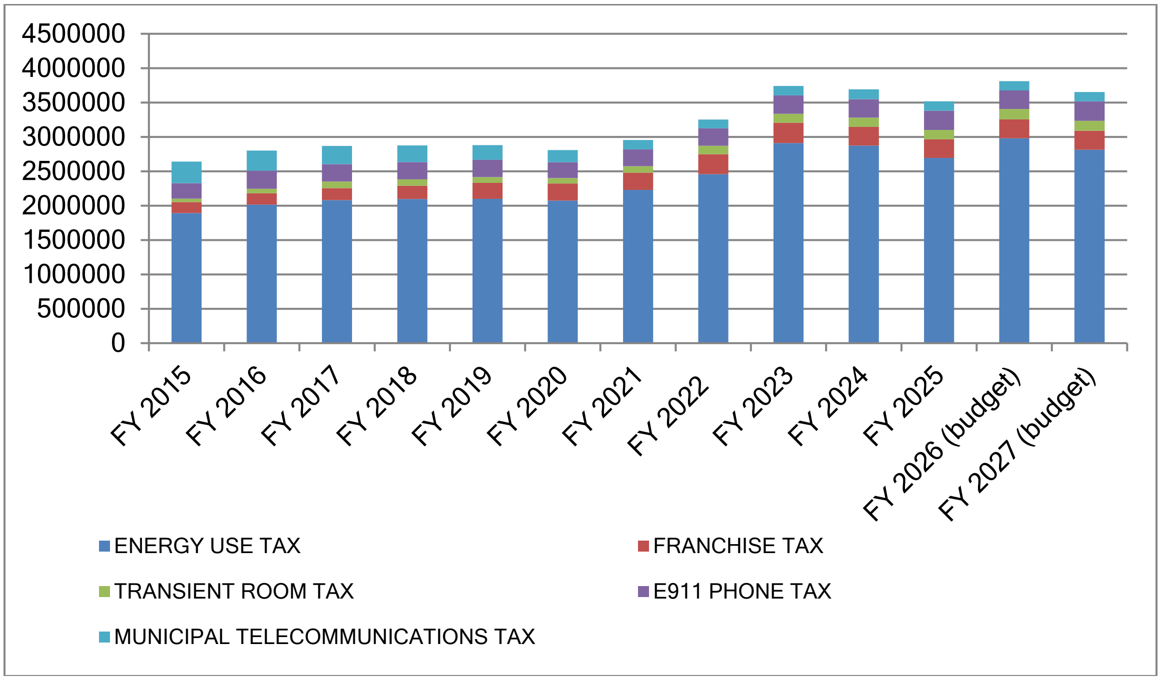

If an entity requests more revenue than the certified tax rate would provide, the entity must go through the Truth in Taxation process as proscribed by State law. Such is the case in the FY 2027 budget proposal, where the City intends to increase the certified tax rate (on the General Operations portion of the levy) by approximately 3.0%, which should generate approximately $97,000.

Property tax is the second largest revenue source in the general fund and accounts for approximately 13% of total revenue. Property tax revenue for FY2027 is projected to increase approximately 8.8% as a result of several factors: new growth, the proposed certified rate increase of 3%, and most notably, the ending of a project area in the Springville Redevelopment Agency, which results in the property tax increment resulting from growth in the RDA boundaries no longer going to the RDA and flowing instead to the underlying taxing entities, including the City.. Approximately 27% 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 a decrease of approximately 4 percent forecast for FY 2027, mostly because of flagging Energy Use Tax revenue.

**Other Taxes Overview**

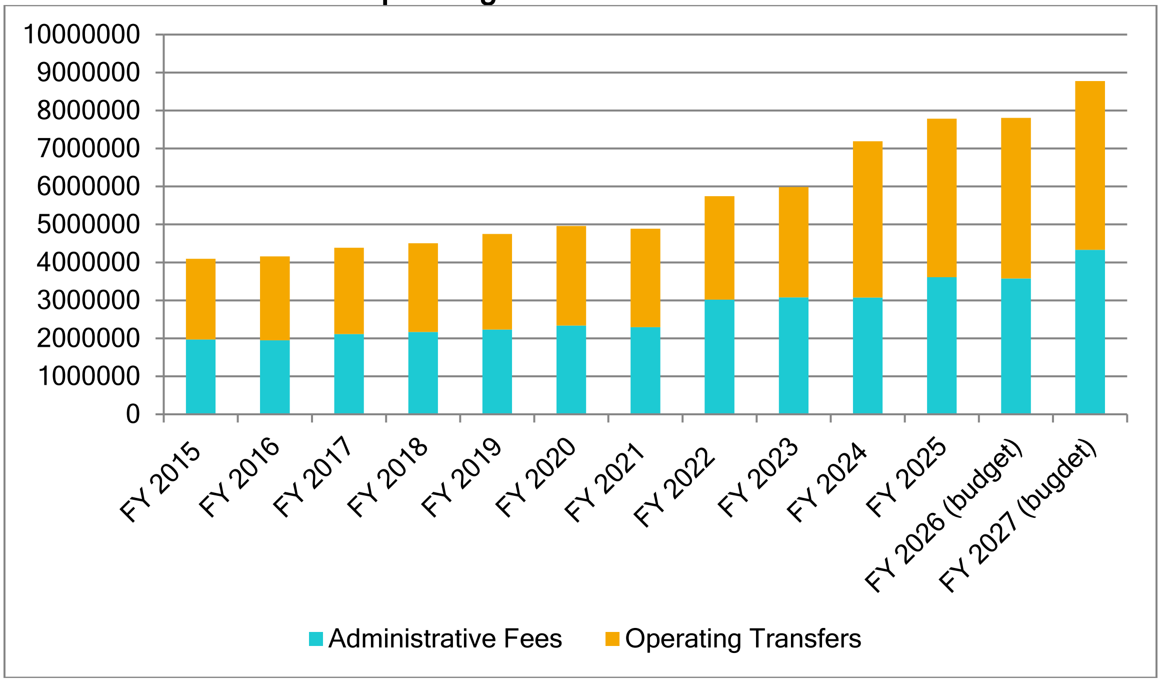



*Administrative Fees and Transfers*

Administrative fees and transfers represent approximately 24% of general fund revenue. Administrative fees are charges to non-general fund departments for things such as utility billing, legal, human resources, information system, engineering 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. Administrative transfers increased by approximately $375,000 as the transfers was assessed to the Streets fund, which had previously been accounted for in the General Fund.

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% and applies to the water, sewer, electric, storm water and solid waste funds. As required by State Statue, 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*

New development is always difficult 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 2026 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 FY2026 may be realized in FY 2027.

*Utilization of Fund Balance*

Approximately $63,000 is programmed from general fund reserves and this is coming from reserves attributed to the "Percentage for the Arts" program included in the budget for public art installations.

**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. Over the past ten years our primary utilities have still increased at a rate roughly equal to inflation. Continued inflationary pressures are driving the need for further rate increases in FY 2027 as summarized in the following chart.

| Enterprise Funds - Rates | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Utility | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 10y Avg. | 3y Avg |
| Power | 0.00% | 0.00% | 2.50% | 0.00% | 1.00% | 4.00% | 11.00% | 0.00% | 2.50% | 2.00% | 2.30% | 1.50% |
| Residential Water | 9.00% | 0.00% | 2.50% | 0.00% | 3.00% | 10.00% | 9.75% | 3.50% | 3.00% | 4.40% | 4.52% | 3.63% |
| Commercial Water | 9.00% | 0.00% | 2.50% | 0.00% | 3.00% | 10.00% | 9.75% | 3.50% | 3.00% | 4.40% | 4.52% | 3.63% |
| Secondary Water | 0.00% | 0.00% | 2.50% | 0.00% | 3.00% | 10.00% | 9.75% | 3.50% | 3.00% | 4.40% | 3.62% | 3.63% |
| Wastewater - Industrial | 1.50% | 3.00% | 2.50% | 0.00% | 5.00% | 7.00% | 14.50% | 3.50% | 3.00% | 4.60% | 4.46% | 3.70% |
| Wastewater - Other | 1.50% | 2.00% | 2.50% | 0.00% | 3.00% | 7.00% | 9.75% | 3.50% | 3.00% | 4.60% | 3.69% | 3.70% |
| Storm Water | 0.00% | 2.00% | 2.50% | 0.00% | 12.00% | 7.00% | 7.70% | 3.50% | 4.80% | 4.40% | 4.39% | 4.23% |
| Solid Waste | 0.00% | 3.00% | 2.50% | 0.00% | 1.40% | 7.00% | 6.80% | 1.25% | 3.00% | 2.00% | 2.70% | 2.08% |
| Recycling | 16.00% | 0.00% | 2.50% | 10.00% | 1.40% | 7.00% | 8.80% | 0.00% | 3.00% | 3.00% | 5.17% | 2.00% |
| | | | | | | | | | | | | |
| Average of Big 3 | 3.50% | 0.67% | 2.50% | 0.00% | 2.33% | 7.00% | 10.17% | 2.33% | 2.83% | 3.67% | **3.50%** | **2.94%** |
| (Power, Water, Wastewater - Residential) | | | | | | | | | | | | |
| Inflation - CPI-U (March) | 2.40% | 1.90% | 1.50% | 2.60% | 8.50% | 5.00% | 3.50% | 2.40% | 3.30% | | 3.35% | 3.07% |
| CPI-U West Region | 3.20% | 2.80% | 2.50% | 2.40% | 8.70% | 5.10% | 3.60% | 2.60% | 3.10% | | 3.71% | 3.10% |
| Social Security Increases | 2.00% | 2.80% | 1.60% | 1.30% | 5.90% | 8.70% | 3.20% | 2.50% | 2.80% | | 3.11% | 2.83% |
| | | | | Inflation on Calendar years (March over March) | | | | | | | | |

*Water*
While Water sales revenue is projected to be up approximately 11%, overall Water revenues are expected to be up approximately 8% compared to the FY 2026 budget reflecting slightly lower culinary and secondary impact fee revenues as a result of slow new development and lower interest income as rate drop and reserve for capital projects are spent. 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 4.4% rate increase is included in the FY 2027 budget. This budget includes capital expenditures of approximately $4M and the utilization of approximately $2.4M in impact fee reserves and 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 up approximately 3% compared to the prior year. This budget includes a fee increase of 4.6% on residential and commercial 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 flat reflecting sluggish new development. The Sewer fund anticipates normal levels of capital expenditures, but has programmed approximately $190k in reserves to be used for capital projects anticipated for completion in future years. The fund remains above the targeted levels for fund balance.

*Electric*

Electric revenues are expected to be up approximately 4.5% compared to the prior year. Inflation is having an effect on the department especially for materials and equipment related to capital projects. As such a rate increase of 2% is proposed in the FY 2027 budget for most rate classes. Like water revenues, electric revenues are highly dependent on weather, so accurate budgeting can be difficult. Impact fee revenues are projected to be flat compared to last year as commercial and residential growth remains slow.

The Electric fund budget includes a capital budget of approximately $5M. After utilizing reserves in previous budget years to fund several large-scale capital projects including a new substation and an generation project at the Whitehead Power Plant, the FY2027 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 an inflation-driven rate increase of 4.4%. Storm Water fee revenues are expected to increase by approximately 6% over FY 2026 due to the fee increase and modest system growth. Like other utility funds, the Storm Water fund has a return to more normal capital budget levels. Utilization of impact fee restricted fund balance in an amount of approximately $285k is budgeted for capital projects and unrestricted reserves remain above targeted levels.

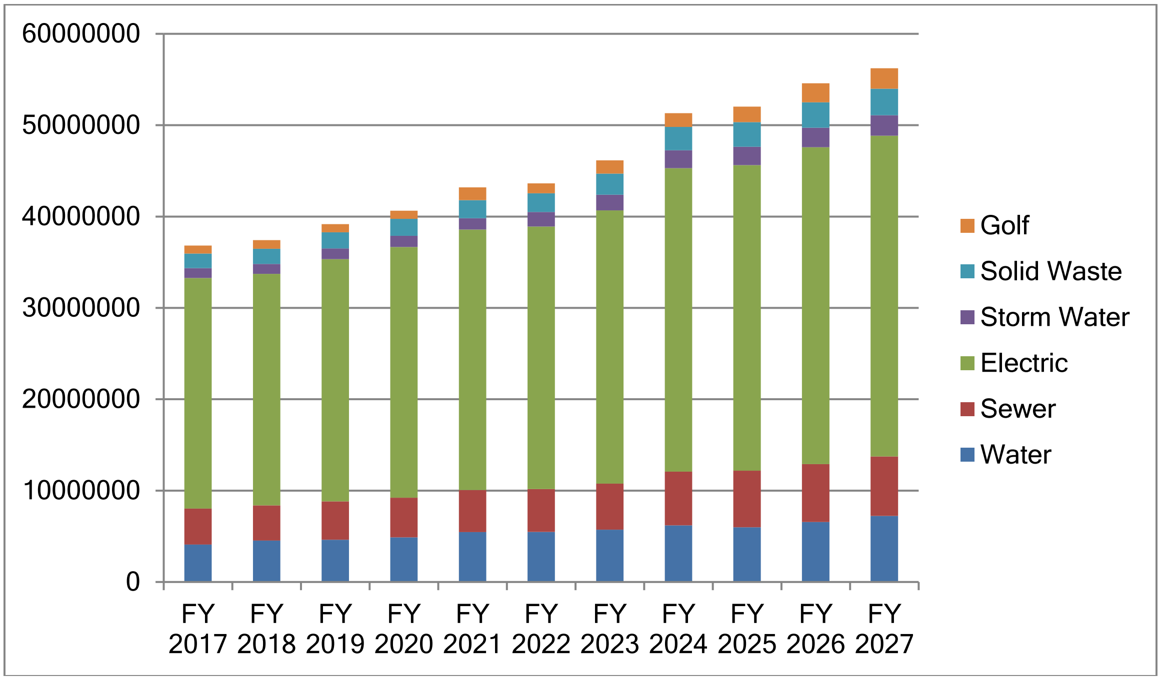
*Solid Waste*

A fee increase of 2% is proposed in the Solid Waste fund for municipal solid waste and for recycling cans in response to inflation and increase tipping fees at the South Utah Valley Solid Waste District. Solid waste revenues are budgeted to be up approximately 4% 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 be up approximately 11% compared to last year's budgeted revenue. The Golf Course is consistently seeing very high utilization (up to 93% of capacity during peak months). Fees are being increased by 5% effective at the end of December 2026. 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 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

2027

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 2027 budget.  Specific projects are listed in the associated fund budgets.

**Capital Projects Summary**

| Fund/Project | Approved Budget |
|---|---|
| General Fund | |
| Administration, Information Systems, Comm. Dev. | $81,847 |
| Parks and Leisure Services | $887,852 |
| Public Safety | $187,126 |
| Special Revenue Fund | |
| Impact Fee Projects | $900,000 |
| PAR Tax Projects | $0 |
| Streets Fund | $12,442,809 |
| Vehicle & Equipment Fund | $2,052,980 |
| Internal Service Fund | $593,609 |
| Water Fund | $4,021,058 |
| Sewer Fund | $2,414,882 |
| Electric Fund | $5,003,000 |
| Storm Water Fund | $668,861 |
| Solid Waste Fund | $79,590 |
| Golf Fund | $235,000 |
| Total Capital Budget | $29,568,614 |

**Summary of FY 2027 Significant, Nonrecurring Capital Expenditures**

Special Revenue Fund Projects

- *PAR Projects* ($0).  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 were recently completed.  Additionally, the City Council made a mid-year budget amendment in FY 2026 to appropriate $600k of PAR funds to complete the improvements at the McWayne Amphitheater.  As such, no additional PAR dollars were budgeted in FY 2027.
- *Streets Fund.* The Streets Fund has a number of maintenance and new construction projects including:
  - *C Road Maintenance* ($2,905.309) 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.
  - *Mill and Overlay* ($1,000,000) for streets that have come to the end of their useful life and for which routine maintenance is no longer sufficient.
  - *Local Road Thru High School* ($750,000) additional funding for the completion of the local road through the high school campus and improvements to the new intersection on 400 South.

- *2600 W/SR-75 Pioneering Road* ($3,500,000) new road construction funded by Mountainland Association of Governments (MAG) extending 2600 W to the south from SR-75 as new development continues.

Enterprise Fund Projects

- *Internal Service Fund*
    - *Facilities Renewal and Replacement* ($573,609) includes a number of facility projects throughout the city including interior and exterior renewal and replacements projects as well as replacement or upgrades to existing systems.
- *Water Fund*
    - *High School Area Water and Pressurized Irrigation Upgrades* ($518,000). Major water pipeline replacement project in conjunction with intersection improvements and to replace aging infrastructure.
    - *West Side Pressurized Irrigation* ($1,060,000). Oversizing of secondary water pipelines west of the freeway in the Lakeside Landing area and in anticipation of future growth in the area
    - *Fire Flow Deficiency Corrections* ($940,000) Correct pressure issues to provide required fire flow to hydrant in specific areas.
- *Sewer Fund*
    - *Pump Replacements* ($436,475). This project will provide for replacement of pump equipment that is aging.
    - *Digester Rehabilitation* ($800,000). 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* ($900,000). This funding adds to an existing project that will rebuild and reconductor the 46kV Line from the Baxter substation to the WWPP substation to increase capacity and improve reliability.
    - *1600 S Streetlight Conduits* ($400,000). This project will install electrical conduit for future installation of streetlights along the 1600 South corridor.
    - *West Side Feeders* ($1,100,000). This project will extend feeders from the Center St. substation under I-15 to provide additional capacity for new development on the west side of the freeway.
- *Storm Water Fund*
    - *1600 S 1200 W Detention Pond* ($360,000). This budget is combined with previous sinking fund amounts bringing the project total to approximately $1M 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.


| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **A** | ***General Capital Improvements*** | | | | | | | | | | |
| **Revenues & Transfers In** | | | | | | | | | | | |
| | | | | | Construction Fees | | | | | | - |
| | | | | | Impact Fees | | | | | | - |
| | | | | | Grants/Donation | | | | | | - |
| | | | | | Debt | | | | | | - |
| | | | | | Transfers In | 63,419 | | | | | 63,419 |
| | | | | | Other/GF Revenues | 1,113,693 | 17,129,188 | 1,136,488 | 1,338,238 | 1,579,123 | 22,296,730 |
| | | | | | **Total Revenues & Transfers In** | 1,177,112 | 17,129,188 | 1,136,488 | 1,338,238 | 1,579,123 | 22,360,149 |
| **Expenditures** | | | | | | | | | | | |
| *Legislative* | | | | | | | | | | | - |
| A | | Project | TF | 45-4120-600 | SINKING FUND | | | | | | - |
| A | | Project | TF | 45-4120-605 | CIP SINKING FUND | 21,847 | | | | | 21,847 |
| *Administration* | | | | | | | | | | | - |
| A | | Project | TF | 45-4130-251 | PROPERTY PURCHASES-MISC. | | | | | | - |
| | | Project | PM | 45-4130-600 | SINKING FUND | | | | | | - |
| *Legal* | | | | | | | | | | | - |
| A | | Ongoing | JP | 45-4135-600 | SINKING FUND | | | | | | - |
| A | | Project | JP | 45-4135-new | SCHOOL PROJECT | 60,000 | | | | | 60,000 |
| *Finance* | | | | | | | | | | | - |
| A | | Ongoing | BR | 45-4140-600 | SINKING FUND | | | | | | - |
| *Treasury* | | | | | | | | | | | - |
| A | | Ongoing | BR | 45-4145-600 | SINKING FUND | | | | | | - |
| *Planning & Zoning* | | | | | | | | | | | - |
| A | | Ongoing | JY | 45-4165-600 | SINKING FUND | | | | | | - |
| *Public Works* | | | | | | | | | | | - |
| | | Ongoing | BS | 45-4180-600 | SINKING FUND | | | | | | - |
| *Engineering* | | | | | | | | | | | - |
| A | | Project | CW | 45-4185-605 | CIP SINKING FUND | | | | | | - |
| *Police* | | | | | | | | | | | - |
| A | | Project | LH | 45-4210-614 | CIP SINKING FUND | 28,180 | | | | | 28,180 |
| A | | Project | LH | 45-4210-new | RIFLE SUPPRESSORS | 11,000 | | | | | 11,000 |
| A | | Project | LH | 45-4210-new | PATROL RIFLES | 36,560 | | | | | 36,560 |
| A | | Project | LH | 45-4210-new | BALLISTIC SHIELDS | 5,000 | | | | | 5,000 |
| | | | | | | | | | | | - |
| *Dispatch* | | | | | | | | | | | - |
| A | | Ongoing | LH | 45-4211-600 | SINKING FUND | | | | | | - |
| A | | Ongoing | LH | 45-4211-605 | CIP SINKING FUND | 11,399 | | | | | 11,399 |
| ***Fire*** | | | | | | | | | | | - |
| A | | Project | HC | 45-4220-600 | SINKING FUND | | | | | | - |
| A | | Ongoing | HC | 45-4220-605 | CIP SINKING FUND | 44,988 | | | | | 44,988 |
| A | | Ongoing | HC | 45-4220-705 | AUTO-PULSE AUTO CPR DEVICE | 25,000 | 25,000 | | | | 50,000 |
| A | | Project | HC | 45-4220-new | CPR Training Mannequin | 25,000 | | | | | 25,000 |
| A | | Project | HC | 45-4220-103 | Living Quarters architectual design for Station 42 | - | | | | | - |
| | | | | | | | | | | | - |
| | | | | | | | | | | | - |

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *Parks* | | | | | | | | | | | - |
| A | | Ongoing | SC | 45-4510-104 | PARK MAINTENANCE RESERVE FUND | 96,450 | 350,000 | 350,000 | 350,000 | 350,000 | 1,496,450 |
| A | | Project | SC | 45-4510-NEW | ADD SIDEWALK / REMOVE FINGERS (BARTHOLOMEW) | | | | | 15,000 | 15,000 |
| A | | Project | SC | 45-4510-NEW | SIDEWALK ON ROAD (CLYDE PARK) | | | | | 26,000 | 26,000 |
| A | | Project | SC | 45-4510-NEW | CURB AND GUTTER (CLYDE PARK) | | | | | 32,000 | 32,000 |
| A | | Project | SC | 45-4510-NEW | 1200 WEST MEDIAN DEVELOPMENT | 5,000 | | | | | 5,000 |
| A | | Project | SC | 45-4510-NEW | DRY CREEK TRAIL EXTENSION TO KELVIN GROVE PARK (SUVPS) | 103,000 | | | | | 103,000 |
| A | | Project | SC | 45-4510-NEW | CRC FITNESS PARK RESTROOM | 135,000 | | | | | 135,000 |
| A | | Project | SC | 45-4510-NEW | CRC FITNESS PARK PLAZA BETWEEN PICKLEBALL COURTS | | 63600 | | | | 63,600 |
| A | | Project | SC | 45-4510-NEW | CRC FITNESS PARK RESTROOM UTILITIES | 50,000 | | | | | 50,000 |
| A | | Project | SC | 45-4510-NEW | KELVIN GROVE PARK RESTROOM | | | 136,250 | | | 136,250 |
| A | | Project | SC | 45-4510-NEW | HOBBLE CREEK PARK RESTROOM | | | | 140,000 | | 140,000 |
| A | | Project | SC | 45-4510-NEW | CHILD PARK CONCRETE WALKWAY AROUND SWINGS | | | | | 23,000 | 23,000 |
| A | | Project | SC | 45-4510-NEW | RAY ART WING PARK CONNECT SIDEWALK NORTH SIDE | | | | | 13,800 | 13,800 |
| A | | Project | SC | 45-4510-NEW | CONNECT SIDEWALK (ART WING) | | | | | 13,800 | 13,800 |
| A | | Project | SC | 45-4510-NEW | CONCRETE WALKING PATH - CONNECT NEW PARKING LOT (HOLDAWAY) | | | | | 33,235 | 33,235 |
| A | | Project | SC | 45-4510-NEW | ADA ENTRANCE AND WALKWAY TO SIDEWALK (HOLDAWAY) | | | | | 5,000 | 5,000 |
| A | | Project | SC | 45-4510-NEW | CONCRETE PATH TO NORTH ENTRANCE (KELVIN GROVE) | | 10600 | | | | 10,600 |
| A | | Project | SC | 45-4510-NEW | CONNECT SIDEWALK (ART WING) | | | | | 13,800 | 13,800 |
| A | | Project | SC | 45-4510-NEW | BRIDGE TO FIELDHOUSE FROM BIRD PARK (1/2 MATCH WITH PAR) | | | | | 125,000 | 125,000 |
| *Canyon Parks* | | | | | | | | | | | - |
| A | | Project | SC | 45-4520-600 | SINKING FUND | | | | | | - |
| A | | Project | SC | 45-4520-740 | CANYON PARKS CAPITAL MAINTENAN | | 90,238 | 90,238 | 90,238 | 90,238 | 360,952 |
| A | | Project | SC | 45-4520-NEW | JOLLEY'S RANCH CAMPGROUND SEPTIC TANK FOR 2ND CAMP HOST SITE | 7,500 | | | | | 7,500 |
| A | | Project | SC | 45-4510-NEW | ROTARY PARK ASPHALT ON ROADS | 30,000 | 30,000 | 30,000 | | | 90,000 |
| A | | Project | SC | 45-4510-NEW | NEW WATER PIPELINE - SINKING FUND FOR TOTAL $750K | 52,738 | 150,000 | 150,000 | 150,000 | 150,000 | 652,738 |
| A | | Project | SC | 45-4510-NEW | JEREMIAH JOHNSON CAMP - ADD RESTROOM | | | | 200,000 | | 200,000 |
| A | | Project | SC | 45-4510-NEW | BRIDGE TO KELLY'S FROM JOLLY'S | | | | | 250,000 | 250,000 |
| A | | Project | SC | 45-4510-NEW | KELLY'S GROVE ASPHALT TO KIWANAS | | 39,750 | | | | 39,750 |
| A | | Project | SC | 45-4510-NEW | JOLLEY'S RANCH WEDDING GAZEBO AT THE WHITE BARN | | | 25,000 | | | 25,000 |
| A | | Project | SC | 45-4510-NEW | ROTARY PARK ASPHALT ON PARKING AREAS | | | | | 178,250 | 178,250 |
| *Museum* | | | | | | | | | | | - |
| A | | Ongoing | EL | 45-4530-600 | SINKING FUND | | | | | | - |
| A | | Project | EL | 45-4530-NEW | Museum Lawn (Sculpture Install) | 27,500 | | | | | 27,500 |
| A | | Project | EL | 45-4530-705 | ARTS DISTRICT (FMLY HIST BLDG) | 65,625 | TBD | TBD | TBD | | 65,625 |
| *Clyde Recreation Center* | | | | | | | | | | | - |
| A | | Project | SC | 45-4550-600 | SINKING FUND | 2,494 | | | | | 2,494 |
| A | | Project | SC | 45-4550-new | MIRRORED FITNESS WALL | | 8,000 | | | | 8,000 |
| A | | Project | SC | 45-4550-new | STORAGE ADDITION | | 42,000 | | | | 42,000 |
| A | | Project | SC | 45-4550-new | AQUATIC MEZANIE OFFICE | | | 40,000 | | | 40,000 |
| A | | Project | SC | 45-4550-new | REQUIRED DUMPSTER ENCLOSURE | 8,000 | | | | | 8,000 |
| A | | Project | SC | 45-4550-new | RECOVERY SPACE | 37,000 | | | | | 37,000 |
| A | | Project | SC | 45-4550-new | NEW AQUATIC WATER TABLE/FEATURE | | | 10,000 | | | 10,000 |
| A | | Project | SC | 45-4550-new | PICNIC TABLES & LANSCAPING | | | | 25,000 | | 25,000 |
| A | | Project | SC | 45-4550-new | CRC PHASE 3 EXPANSION | | 15,950,000 | | | | 15,950,000 |
| *Recreation* | | | | | | | | | | | - |
| A | | Project | SC | 45-4560-605 | CIP SINKING FUND | | | | | | - |
| A | | Project | SC | 45-4560-711 | NEW EQUIPMENT | | | | | | - |
| A | | Project | HS | 45-4560-new | HOLIDAY FEST PAVILION- CIVIC CENTER | 30,000 | | | | | 30,000 |
| A | | Project | HS | 45-4560-new | KOLOB BACKSTOP & DUGOUTS | | 30,000 | | | | 30,000 |

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| A | | Project | HS | 45-4560-new | BIRD PARK SHADE STRUCTURES | | | | 80,000 | | 80,000 |
| *Cemetery* | | | | | | | | | | | - |
| A | | Project | SC | 45-4561-109 | ASPHALT MAINTENANCE | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 50,000 |
| A | | Project | SC | 45-4561-NEW | EVERGREEN CEMETERY SHOP SINKING FUND | | 25,000 | 25,000 | 25,000 | | 75,000 |
| A | | Project | SC | 45-4561-NEW | EVERGREEN CEMETERY CREMATION GARDEN SINKING FUND | 8,998 | 25,000 | 25,000 | 25,000 | 25,000 | 108,998 |
| *Public Art* | | | | | | | | | | | - |
| A | | Project | EL | 45-4562-700 | PUBLIC ARTS PROJECTS | 185,000 | 250,000 | 225000 | 225,000 | 225,000 | 1,110,000 |
| *Library* | | | | | | | | | | | - |
| A | | Ongoing | DM | 45-4580-600 | SINKING FUND | | | | | | - |
| A | | Ongoing | DM | 45-4580-605 | CIP SINKING FUND | 13,747 | | | | | 13,747 |
| A | | Ongoing | DM | 45-4580-new | ADDITIONAL QUIET STUDY POD(s) FOR ADULT AREA | | 25,000 | | | | 25,000 |
| A | | Ongoing | DM | 45-4580-new | ADULT FICTION SEATING AREA (SOUTH) REVAMP | | | 20,000 | | | 20,000 |
| A | | Ongoing | DM | 45-4580-new | PAINTED MIRROR UPDATE | | | | 10,000 | | 10,000 |
| A | | Ongoing | DM | 45-4580-new | DISPLAY CASE FOR AWARDS | 10,000 | | | | | 10,000 |
| *Senior Center* | | | | | | | | | | | - |
| A | | Ongoing | TE | 45-4610-600 | SINKING FUND | | | | | | - |
| A | | Ongoing | TE | 45-4610-605 | CIP SINKING FUND | | | | | | - |
| A | | Project | TE | 45-4610-New | LOBBY RENOVATION | 9,499 | | | | | 9,499 |
| A | | Project | TE | 45-4610-New | VAN CARPORT | | | | 8,000 | | 8,000 |
| A | | Project | TE | 45-4610-New | HALLWAY RENOVATION | | 5,000 | | | | 5,000 |
| *Transfers, Other* | | | | | | | | | | | - |
| | | | | 45-9000-712 | TRANSFER TO VEHICLE FUND | | | | | | - |
| | | | | 45-9000-718 | TRF FOR PULBIC ARTS PROGRAM | 20,587 | | | | | 20,587 |
| | | | | 45-9000-719 | TRF TO SPECIAL TRUST FUND | | | | | | - |
| | | | | | **Total Expenditures** | 1,177,112 | 17,129,188 | 1,136,488 | 1,338,238 | 1,579,123 | 22,360,149 |
| | | | | | | | | | | | - |
| | | | | | **Total Operating Surplus (Deficit)** | - | - | - | - | - | - |

## B *Streets Fund*

**Revenues & Transfers In**

| | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|
| Construction Fees | | | | | | - |
| Impact Fees | 1,150,000 | 250,000 | 250,000 | 250,000 | 250,000 | 2,150,000 |
| Grants | 3,500,000 | | | | | 3,500,000 |
| Debt | | | | | | - |
| Transfers In | | | | | | - |
| Other Revenues | 7,792,810 | 3,862,872 | 2,080,895 | 1,828,844 | 1,657,890 | 17,223,311 |
| **Total Revenues & Transfers In** | 12,442,810 | 4,112,872 | 2,330,895 | 2,078,844 | 1,907,890 | 22,873,311 |

**Expenditures**

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| B | | Project | JR | 43-6000-200 | PROPERTY AQUISITION (MAG Cooridor Preservation - 2600 W, 1200 W) | | | | | | - |
| B | | Project | JR | 43-6000-273 | INTERSECTION IMPROVEMENTS (Part of 200 N project 200N 400 E. Intersection) | | | | | | - |
| B | | Project | JR | 43-6000-278 | LOCAL ROAD THRU HIGH SCHOOL (Expended in July 2026, carry forward one more year) | 750,000 | | | | | 750,000 |
| B | | Project | JR | 43-6000-643 | C ROAD MAINTENANCE | 2,905,310 | 1,745,872 | 1,830,895 | 1,878,844 | 1,907,890 | 10,268,811 |
| B | | Project | JR | 43-6000-932 | MILL AND OVERLAY (200 N - 400 E to 1100 E) Combine Intersection improvement funds $100,000 | 1,000,000 | | | | | 1,000,000 |
| B | | Project | JR | 43-6000-NEW | 2600 W/SR-75 PIONEERING ROAD | 3,500,000 | | | | | 3,500,000 |
| B | | Project | JR | 43-6000-NEW | WAVETRONIX BRIDGE | 500,000 | | | | | 500,000 |

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| B | | Project | JA | 43-6000-NEW | Center St Right Hand Turn Lane | 250,000 | | | | | 250,000 |
| B | | Project | CW | 43-6000-NEW | 1600 S 400 W PROPERTY& BUS ROAD | 430,000 | | | | | 430,000 |
| B | | Project | JA | 43-6000-NEW | ACTIVE TRANSPORTATION | 350,000 | | | | | 350,000 |
| B | | Project | JA | 43-6000-NEW | SAFETY / CIP PROJECTS (TUF) | 372,500 | | | | | 372,500 |
| B | | Project | JA | 43-6000-NEW | CENTER ST FROM MAIN TO 400 WEST | | 1,780,000 | | | | 1,780,000 |
| B | | Project | JA | 43-6000-NEW | 550 W BRIDGE 450W ROAD TO 700N (Future Project - Transportation Tax Funds) | | 587,000 | 500,000 | 200,000 | | 1,287,000 |
| | | | | | | | | | | | - |
| | | | | | **Streets Impact Fee Projects** | | | | | | - |
| | | | JA | 43-7000-NEW | 1600 S 400 W PROPERTY/BUS RD | 285,000 | | | | | 285,000 |
| | | | JA | 43-7000-NEW | 1200 West Center st Roundabout | 2,100,000 | | | | | 2,100,000 |
| | | | | | | | | | | | - |
| B | | Project | JR | 46-9000-725 | Transfer to General Fund | | | | | | - |
| B | | Project | JR | 46-9000-720 | Transfer to CIP Fund | | | | | | - |
| | | | | | **Total Expenditures** | 12,442,810 | 4,112,872 | 2,330,895 | 2,078,844 | 1,907,890 | 22,873,311 |
| | | | | | **Total Operating Surplus (Deficit)** | - | - | - | - | - | - |

## C *Special Revenue Fund Capital Improvements*

**Revenues & Transfers In**

| | | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|
| | Construction Fees | | | | | | - |
| | Impact Fees | | | | | | - |
| | Grants | | | | | | - |
| | Debt | | | | | | - |
| | Transfers In | | | | | | - |
| | Other/GF Revenues | 900,000 | - | - | - | - | 900,000 |
| | **Total Revenues & Transfers In** | 900,000 | - | - | - | - | 900,000 |

**Expenditures**

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | **Park Impact Fee Projects** | | | | | | |
| C | | Project | SC | 46-6000-017 | PARKS IMPROVEMENT/COMPLETE PRO | 350,000 | | | | | 350,000 |
| C | | | | | **Public Safety Impact Fee Projects** | | | | | | - |
| C | | Project | HC | 46-7200-100 | LAND AQUISITION | | | | | | - |
| C | | Project | HC | 46-7200-NEW | STATION 42 LIVING QUARTERS DESIGN | 550,000 | | | | | 550,000 |
| C | | | | | **PAR Projects** | | | | | | - |
| C | | Project | EL | 46-7300-001 | PAR - PUBLIC ART PROJECTS | | | | | | - |
| C | | Project | SC | 46-7300-002 | PAR CAPITAL PROJECTS - P&R | | | | | | - |
| C | | Project | SC | 46-7300-003 | PAR CAPITAL PROJECTS-GOLF COUR | | | | | | - |
| C | | Project | SC | 46-7300-004 | PAR CAPITAL PROJECTS-ART MUSEU | | | | | | - |
| C | | | | | | | | | | | - |
| C | | | | 46-9000-725 | Transfer to General Fund | | | | | | - |
| C | | | | 46-9000-720 | Transfer to CIP Fund | | | | | | - |
| | | | | | **Total Expenditures** | 900,000 | - | - | - | - | 900,000 |
| | | | | | **Total Operating Surplus (Deficit)** | - | - | - | - | - | - |

## D *Internal Service Fund - Information Systems, Facilities Maintenance & Central Shop*

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues & Transfers In** | | | | | | | | | | | |
| | | | | | Construction Fees | | | | | | - |
| | | | | | Impact Fees | | | | | | - |
| | | | | | Grants | | | | | | - |
| | | | | | Debt | | | | | | - |
| | | | | | Transfers In | 203,300 | 205,000 | 150,000 | - | 234,500 | 792,800 |
| | | | | | Other/GF Revenues | 390,309 | 418,500 | 447,334 | 624,500 | - | 1,880,643 |
| | | | | | **Total Revenues & Transfers In** | 593,609 | 623,500 | 597,334 | 624,500 | 234,500 | 2,673,443 |
| **Expenditures** | | | | | | | | | | | - |
| | | | | | **ISF - Central Shop Capital** | | | | | | |
| | | Project | SS | 47-6000-605 | CIP SINKING FUND-CENTRAL SHOP | | | | | | |
| D | | Project | SS | 47-4000-new | MOBILE LIFTS 2 | 20,000 | | | | | 20,000 |
| D | | | | | **ISF - Information Systems Capital** | | | | | | |
| | | Project | SS | 47-6132-600 | SINKING FUND-IS | | | | | | |
| D | | | | | **ISF - Engineering Capital** | | | | | | |
| D | | Project | SS | 47-6185-600 | SINKING FUND-ENGINEERING | | | | | | |
| D | | | | | **ISF - Facilities Capital** | | | | | | |
| D | | | | | AGGREGATED 47-5000-800 PROJECTS | | | | | | - |
| D | | Project | SS | 47-5000-800 | UV SYSTEM BULB REPLACEMENT AT CRC - ONGOING YEARLY | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 70,000 |
| D | | Project | SS | 47-5000-800 | RESURFACING TILE FLOOR IN LOCKER ROOMS & WET AREAS AT CRC - ONGOING YEARLY | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 25,000 |
| D | | Project | SS | 47-5000-800 | OVERHEAD DOOR OPERATOR REPLACEMENTS - ONGOING YEARLY | | 7,500 | 10,500 | 14,500 | 7,500 | 40,000 |
| D | | Project | SS | 47-5000-800 | EXTERIOR STUCCO REPAIR & REPAINT EXTERIOR OF ART MUSEUM | 70,000 | | | | | 70,000 |
| D | | Project | SS | 47-5000-800 | DAMAGED SHEETROCK REPLACEMENT AT SENIOR CENTER | 10,000 | | | | | 10,000 |
| D | | Project | SS | 47-5000-800 | HOBBLE CREEK CLUBHOUSE WINDOW REPLACEMENT | | 32,000 | 43,000 | | | 75,000 |
| D | | Project | SS | 47-5000-800 | GARAGE DOOR REPLACEMENT AT HOBBLE CREEK GOLF COURSE | | 45,500 | | | | 45,500 |
| D | | Project | SS | 47-5000-800 | ASPHALT MAINTENANCE IN PARKING LOTS | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 75,000 |
| D | | Project | SS | 47-5000-800 | ROOF RECOAT OF EAST STORAGE SHED AT HOBBLE CREEK GOLF COURSE | 6,000 | | | | | 6,000 |
| D | | Project | SS | 47-5000-800 | RESTROOM ROOM FLOOR REPLACEMENT AT CIVIC CENTER - ONGOING YEARLY | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 90,000 |
| D | | Project | SS | 47-5000-800 | WOOD PANNELING & TRIM REPLACEMENT AT LIBRARY | 15,000 | | | | | 15,000 |
| D | | Project | SS | 47-5000-800 | INTERIOR PAINTING - ALL BUILDINGS, AS NEEDED | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 50,000 |
| D | | Project | SS | 47-5000-800 | EXTERIOR PAINTING - ALL BUILDINGS, AS NEEDED | | | 10,000 | | | 10,000 |
| D | | Project | SS | 47-5000-800 | FFE REPLACEMENT & REUPHOLSTERY FUND (ALL BUILDINGS AS NEEDED) | 30,000 | 45,000 | 15,000 | 15,000 | 15,000 | 120,000 |
| D | | Project | SS | 47-5000-800 | CARPET REPLACEMENT (ALL BUILDINGS AS NEEDED) | | 50,000 | 50,000 | 50,000 | 50,000 | 200,000 |
| D | | Project | SS | 47-5000-800 | REPLACE DISPATCH FURNITURE | | | 100,000 | | | 100,000 |
| D | | Project | SS | 47-5000-800 | WINDOW BLINDS REPAIR / REPLACEMENT AT LIBRARY | 60,000 | | | | | 60,000 |
| D | | Project | SS | 47-5000-800 | REPLACE OFFICE SPLIT UNIT AT FIRE STATION 42 | 2,200 | | | | | 2,200 |
| D | | Project | SS | 47-5000-800 | REPLACE MIDDLE SECTION OF SENIOR CENTER TPO ROOF | 20,000 | | | | | 20,000 |
| D | | Project | SS | 47-5000-800 | FURNACE REPAIR/REPLACE AT WWTP (SOUTH SIDE) | 38,000 | | | | | 38,000 |
| D | | Ongoing | SS | 47-5000-800 | HEATER REPAIR/REPLACE AT WATER DEPT | | | 23,000 | | | 23,000 |
| D | | Ongoing | SS | 47-5000-800 | CHILLER & PUMP REPLACEMENT AT LIBRARY | 15,000 | | | | | 15,000 |
| D | | Project | SS | 47-5000-800 | MISCELLANEOUS - UNPLANNED EMERGENCY PROJECTS/ITEMS | 50,000 | 20,000 | 15,000 | 10,000 | 10,000 | 105,000 |
| D | | Project | SS | 47-5000-800 | REPLACE SPLIT UNIT IN BREAK ROOM AT WWTP | 25,000 | | | | | 25,000 |
| D | | Project | SS | 47-5000-800 | DOOR REPLACEMENT AT KELLY'S GROVE PARK RESTROOMS - ONGOING YEARLY | | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 |
| D | | Project | SS | 47-5000-800 | HVAC SYSTEM REPLACEMENT AT WHITEHEAD | 42,000 | | | | | 42,000 |
| D | | Project | SS | 47-5000-800 | HVAC ACCESS CONTROLLER FOR CIVIC CENTER | 50,000 | | | | | 50,000 |
| D | | Project | SS | 47-5000-800 | AIR HANDLER MOTOR REPLACEMENT AT CIVIC CENTER (POLICE) | 25,000 | | | | | 25,000 |
| D | | Project | SS | 47-5000-800 | EXPANSION TANK & BOILER LOOP AIR SEPARATOR AT ART MUSEUM | 9,542 | | | | | 9,542 |

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| D | | Project | SS | 47-5000-800 | SECURITY CAMERA REPLACEMENT AT HOBBLE CREEK GOLF COURSE | 18,867 | | | | | 18,867 |
| D | | Project | SS | 47-5000-800 | TURF IN GREEN ZONE REPLACEMENT AT CRC | 25,000 | | | | | 25,000 |
| D | | Project | SS | 47-5000-800 | SHOP HEATER REPLACEMENT AT CANYON SHOP | | 3,000 | | | | 3,000 |
| D | | Project | SS | 47-5000-800 | CESSPOOL REMOVAL & SEWER CONNECTION AT COMMUNITY SERVICES | | 35,000 | | | | 35,000 |
| D | | Project | SS | 47-5000-800 | RUSSIAN GALLERY HALL CEILING REPLACEMENT AT ART MUSEUM | | 10,000 | | | | 10,000 |
| D | | Project | SS | 47-5000-800 | DIVING PLATFORMS AT CRC | | 35,000 | | | | 35,000 |
| D | | Project | SS | 47-5000-800 | SHADE STRUCTURE FOR CHILD WATCH AT CRC | | 5,000 | | | | 5,000 |
| D | | Project | SS | 47-5000-800 | FOUNDATION REPAIR AT MUSEUM | | 100,000 | | | | 100,000 |
| D | | Project | SS | 47-5000-800 | REPLACE HEATER AT SOLID WASTE OFFICE | | 9,500 | | | | 9,500 |
| D | | Project | SS | 47-5000-800 | ROOF REPLACEMENT AT FIELDHOUSE (MULTIPLE LEVELS OVER 2 YEARS) | | 50,000 | 100,000 | | | 150,000 |
| D | | Project | SS | 47-5000-800 | SERVER ROOM HVAC AT CIVIC CENTER | | 7,500 | | | | 7,500 |
| D | | Project | SS | 47-5000-800 | REMODEL 2 UNISEX RESTROOMS AT VETERANS' PAVILION | | 28,000 | | | | 28,000 |
| D | | Project | SS | 47-5000-800 | OVERHEAD ROLL-UP DOORS (2) AT HOBBLE CREEK GOLF COURSE | | 6,000 | | | | 6,000 |
| D | | Project | SS | 47-5000-800 | OFFICE AC SPLIT UNITS 1, 2, & 3 AT WWTP | | 30,000 | | | | 30,000 |
| D | | Project | SS | 47-5000-800 | OVEN & DISHWASHER REPLACEMENT AT HOBBLE CREEK GOLF COURSE | | 20,000 | | | | 20,000 |
| D | | Project | SS | 47-5000-800 | ROOF RECOAT AT 400 SOUTH GROUNDS BUILDING | | 12,500 | | | | 12,500 |
| D | | Project | SS | 47-5000-800 | GUARD CHAIRS AT CRC | | | 26,667 | | | 26,667 |
| D | | Project | SS | 47-5000-800 | OUTDOOR POOL SHADES AT CRC | | | 12,000 | | | 12,000 |
| D | | Project | SS | 47-5000-800 | EPOXY FLOOR REPAIR AT EOC | | | 15,000 | | | 15,000 |
| D | | Project | SS | 47-5000-800 | AIR COMPRESSOR REPLACEMENT AT FIRE STATION 41 | | | 9,500 | | | 9,500 |
| D | | Project | SS | 47-5000-800 | HARDWOOD FLOOR REPAIR/REPLACEMENT AT SENIOR CENTER | | | 10,000 | | | 10,000 |
| D | | Project | SS | 47-5000-800 | PVC MEMBRANE ROOF REPLACEMENT AT COMMUNITY SERVICES CENTER | | | 50,000 | | | 50,000 |
| D | | Project | SS | 47-5000-800 | LIGHTING CONTROL SYSTEM IN COUNCIL CHAMBERS AT CIVIC CENTER | | | 25,000 | | | 25,000 |
| D | | Project | SS | 47-5000-800 | BENCHES REPLACEMENT ON POOL DECK AT CRC | | | 10,667 | | | 10,667 |
| D | | Project | SS | 47-5000-800 | REPLACE ELECTRICAL AT ART MUSEUM | | | | 50,000 | | 50,000 |
| D | | Project | SS | 47-5000-800 | ROOF REPLACEMENT AT CARNEGIE LIBRARY | | | | 30,000 | | 30,000 |
| D | | Project | SS | 47-5000-800 | GARAGE DOOR REPLACEMENT AT FIRE STATION 41 | | | | 350,000 | | 350,000 |
| D | | Project | SS | 47-5000-800 | EAVE SOFFIT AND FASCIA REPLACEMENT AT CANYON SHOP | | | | 8,000 | | 8,000 |
| D | | Project | SS | 47-5000-800 | TILE IN FRONT ENTRANCE VESTIBULE REPLACEMENT AT CIVIC CENTER | | | | 25,000 | | 25,000 |
| D | | Project | SS | 47-5000-800 | HAND WASH STATION REPLACEMENT AT WWTP | | | | | 10,000 | 10,000 |
| D | | Project | SS | 47-5000-800 | SHOP ROOF REPLACEMENT AT WWTP | | | | | 15,000 | 15,000 |
| D | | Project | SS | 47-5000-800 | BOILER REPLACEMENT AT ART MUSEUM | | | | | 55,000 | 55,000 |
| | | | | | **Total Expenditures** | 593,609 | 623,500 | 597,334 | 624,500 | 234,500 | 2,673,443 |
| | | | | | **Total Operating Surplus (Deficit)** | - | - | - | - | - | - |

## E *Vehicles and Equipment Capital Improvements*

**Revenues & Transfers In**

| | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|
| Construction Fees | | | | | | - |
| Impact Fees | | | | | | - |
| Grants | | | | | | - |
| Debt | | | | | | - |
| Transfers In | | | | | | - |
| Other/Reserves | 1,657,830 | 2,074,545 | 1,075,665 | 1,163,905 | 2,643,229 | 8,615,174 |
| **Total Revenues & Transfers In** | 1,657,830 | 2,074,545 | 1,075,665 | 1,163,905 | 2,643,229 | 8,615,174 |

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | | | | | | |
| | | | | | *Central Shop* | | | | | | |
| E | | | | 48-4000-800 | PICK UP | | | | | | - |
| | | | | | *Information Systems* | | | | | | - |
| | | | | 48-4130-030 | EQUIPMENT REPLACEMENT | 103,000 | 102,300 | | | | 205,300 |
| | | | | | *Facilities Maintenance* | | | | | | - |
| E | | | | 48-4182-001 | 1/2 TON TRUCK (Change name to VEHICLE REPLACEMENT) | - | | 110,358 | | 51,721 | 162,079 |
| E | | | | 48-4182-002 | EQUIPMENT REPLACEMENT | 15,000 | 15,000 | | | 15,000 | 45,000 |
| E | | | | | *Administration* | | | | | | - |
| E | | | | 48-4130-010 | VEHICLE REPLACEMENT | 25,000 | | 25,000 | | | 50,000 |
| E | | | | | *City Engineer* | | | | | | - |
| E | 1 | | | 48-4185-001 | VEHICLE REPLACEMENT | | 46,672 | | | | 46,672 |
| E | 2 | | | 48-4185-002 | EQUIPMENT REPLACEMENT | 28,220 | 21,594 | | | | 49,814 |
| E | | | | | *Police* | | | | | | - |
| E | | | | 48-4210-021 | VEHICLE REPLACEMENT | 300,760 | 494,379 | 239,307 | 507,605 | 338,508 | 1,880,559 |
| E | | | | | *Fire/EMS* | | | | | | - |
| E | 1 | | | 48-4227-013 | VEHICLE REPLACEMENT | | | | | | - |
| | | | | | Brush 42, Utility 41 | 340,000 | | | | | 340,000 |
| | | | | | Rescue 41 | | 350,000 | | | | 350,000 |
| | | | | | Brush 41, | | | 250,000 | | | 250,000 |
| | | | | | Utility 43 (C41) | | | | 70,000 | | 70,000 |
| | | | | | Amb 43, Eng 43, | | | | | 1,200,000 | 1,200,000 |
| E | | | | 48-4227-015 | EQUIPMENT REPLACEMENT | 40,000 | | | | | 40,000 |
| | | | | | Defibrilator, (Amb41) | | | | 50,000 | | 50,000 |
| | | | | | Defibrilator (Amb 42), Tic for E41 | | | | | 60,000 | 60,000 |
| E | | | | | *Streets* | | | | | | - |
| E | | | | 48-4410-013 | VEHICLE REPLACEMENT | 310,000 | | 205,000 | 330,000 | | 845,000 |
| E | | | | 48-4410-015 | EQUIPMENT REPLACEMENT | 50,000 | 75,000 | 120,000 | 65,000 | 100,000 | 410,000 |
| E | | | | | *Parks* | | | | | | - |
| E | | | | 48-4510-010 | TRUCKS | 30,000 | | | | | 30,000 |
| E | | | | 48-4510-015 | REPLACEMENT EQUIPMENT | | | | | | - |
| E | | | | | *Canyon Parks* | | | | | | - |
| E | | | | 48-4520-010 | VEHICLE REPLACEMENT | | | | | | - |
| E | | | | 48-4520-014 | EQUIPMENT REPLACEMENT | | | | | | - |
| E | | | | | *Clyde Recreation Center (CRC)* | | | | | | - |
| E | | | | 48-4550-015 | EQUIPMENT REPLACEMENT | 13,750 | | | | | 13,750 |
| E | | | | | *Recreation* | | | | | | - |
| E | | | | 48-4560-002 | EQUIPMENT REPLACEMENT | | | | | | - |
| E | | | | | *Cemetery* | | | | | | - |
| E | | | | 48-4561-001 | UTILITY VEHICLE | 12,100 | | | | | 12,100 |
| E | | | | 48-4561-003 | 1/2 TON TRUCK | | | | | | - |
| E | | | | | *Library* | | | | | | - |
| E | | | | 48-4580-001 | EQUIPMENT REPLACEMENT | 10,000 | 10,000 | | | | 20,000 |
| E | | | | | *Water* | | | | | | - |
| E | | | | 48-5100-010 | VEHICLE REPLACEMENT | | 58,600 | 76,000 | 61,300 | 40,000 | 235,900 |
| E | | | | 48-5100-012 | EQUIPMENT REPLACEMENT | | | | | | - |
| E | | | | | *Sewer* | | | | | | - |
| E | | | | 48-5200-002 | VEHICLE REPLACEMENT | | 55,000 | | | | 55,000 |
| E | | | | 48-5200-003 | EQUIPMENT REPLACEMENT | | 20,000 | | | | 20,000 |
| E | | | | | *Wastewater* | | | | | | - |

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| E | | | | 48-5250-001 | REPLACEMENT VEHICLE | | | | | | - |
| E | | | | 48-5250-new | REPLACEMENT EQUIPMENT | | 309,000 | | | | 309,000 |
| E | | | | | *Electric* | | | | | | - |
| E | | | | 48-5300-015 | REPLACEMENT VEHICLES | 330,000 | 85,000 | - | 80,000 | - | 495,000 |
| E | | | | 48-5300-019 | REPLACEMENT EQUIPMENT | - | - | 50,000 | - | - | 50,000 |
| E | | | | | *Storm Water* | | | | | | - |
| E | | | | 48-5500-001 | VEHICLE REPLACEMENT | | | | | | - |
| E | | | | 48-5500-002 | EQUIPMENT REPLACEMENT | | | | | | - |
| E | | | | | *Solid Waste* | | | | | | - |
| E | | | | 48-5700-010 | VEHICLE REPLACEMENT | | 387,000 | | | 838,000 | 1,225,000 |
| E | | | | | *Golf Course* | | | | | | - |
| E | | | | 48-5861-004 | EQUIPMENT REPLACEMENT | 50,000 | 45,000 | | | | 95,000 |
| E | 3 | Ongoing | RO | | City wide Vehicle Replacement | | | | | | - |
| | | | | | **Total Expenditures** | 1,657,830 | 2,074,545 | 1,075,665 | 1,163,905 | 2,643,229 | 8,615,174 |
| | | | | | **Total Operating Surplus (Deficit)** | - | - | - | - | - | - |

## F *Water Utility Capital Improvements*

**Revenues & Transfers In**

| | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|
| Construction Fees | | | | | | - |
| Impact Fees | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 1,750,000 |
| Grants | | | | | | - |
| Debt | | | | | | - |
| Transfers In | | | | | | - |
| Other/GF Revenues | 3,671,058 | 7,059,516 | 4,476,312 | 5,921,418 | 8,383,404 | 28,971,708 |
| **Total Revenues & Transfers In** | 4,021,058 | 7,409,516 | 4,826,312 | 6,271,418 | 8,733,404 | 30,721,708 |

**Expenditures**

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| F | | Project | TB | 51-6190-888 | CANYON PRV UPGRADE | | 3,500,000 | | | | 3,500,000 |
| F | | Project | TB | 51-6190-890 | GENERAL WATERLINE RENEWAL & RE | 650,000 | 1,901,105 | 2,286,985 | 1,936,884 | 2,341,532 | 9,116,506 |
| F | | Project | TB | 51-6190-902 | FIREFLOW DEFICIENCIES CORRECTI | 940,000 | | | | 2,070,000 | 3,010,000 |
| F | | Project | TB | 51-6190-919 | JURDS SPRINGS ELECTRICAL UPDAT | 107,550 | | | | | 107,550 |
| F | | Project | TB | 51-6190-938 | NEW TRANSPORT TRAILER | 6,000 | | | | | 6,000 |
| F | | Project | TB | 51-6190-new | 1940'S PIPE REPLACEMENT | | | | 587,167 | 598,910 | 1,186,077 |
| F | | Project | TB | 51-6190-new | REPLACE FAULTY BOLTS ON VALVES | | | | 166,667 | 170,001 | 336,668 |
| F | | Project | TB | 51-6190-new | 10TH SOUTH WELL REHAB | 85,000 | | | | | 85,000 |
| F | | Project | TB | 51-6190-new | JURD AND KELLYS PUMP STATION | | | 77,500 | | | 77,500 |
| F | | Project | TB | 51-6190-new | UPPER HIGHLINE DITCH REPLACEMENT | | | | | | - |
| F | | Project | TB | 51-6190-new | 1920'S PIPE REPLACEMENT | | | | 891,755 | 909,590 | 1,801,345 |
| F | | Project | TB | 51-6190-new | INSTALL 12" PIPELINE HYWAY 89 TO OLD S MAIN & 1600 S | | | 393,852 | | | 393,852 |
| F | | Project | TB | 51-6190-new | PRV & AIRVAC PREVENTIVE MAINTENANCE | 150,000 | 45,000 | 35,000 | 35,500 | | 265,500 |
| F | | Project | TB | 51-6190-new | NEW HIGH SCHOOL WATER & PI INFRASTRUCTURE | 518,000 | | | | | 518,000 |
| F | | Project | TB | 51-6190-new | 1600 S UDOT PROJECT WATER INFRASTRUCTURE | 370,000 | | | | | 370,000 |
| F | | Project | TB | 51-6190-new | PI WATERMAIN CONNECTION 400 S 2200 W | 50,000 | | | | | 50,000 |
| F | | Project | TB | 51-6190-new | PI WATERMAIN CONNECTION 400 S 1750 W | 50,000 | | | | | 50,000 |
| F | | Project | TB | 51-6190-new | JURDS TANK | 34,508 | | | | | 34,508 |

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| F | | Project | TB | 51-6190-new | HOBBLE CREEK TANK #1 NEAR TERM TANK REPAIRS 2017-2022 | | 41,181 | | | | 41,181 |
| F | | Project | TB | 51-6190-new | HOBBLE CREEK TANK #1 NEAR TERM TANK REPAIRS 2022-2027 | | | | 76,000 | | 76,000 |
| F | | Project | TB | 51-6190-new | BARTHOLOMEW SPRINGS REMEDIATION- SPRING BOX #3, 4, 5 TO TANK | | 100,000 | 539,315 | | | 639,315 |
| F | | Project | TB | 51-6190-new | CANYON RD WELL COMPLETE UPGRADE EVERY 20 YEARS WS012 | | 197,717 | | | | 197,717 |
| F | | Project | TB | 51-6190-new | CONTINUE DEVELOPING CANYON RAOD WELL | | 190,113 | | | | 190,113 |
| F | | Project | TB | 51-6190-new | EVERGREEN WELL ELECTRICAL UPGRADE EVERY 10 YEARS | | | 92,454 | | | 92,454 |
| F | | Project | TB | 51-6190-new | 1930'S PIPE REPLACEMENT | | | | 291,295 | 297,121 | 588,416 |
| F | | Project | TB | 51-6190-new | INSTALL 8" PIPELINE FROM STETSON DRIVE (SUNRIDE RIDGE) TO 2300 S HWY 89 | | | | 332,240 | | 332,240 |
| F | | Project | TB | 51-6190-new | UPPER SPRING CREEK COLLECTION PIPE REPLACEMENT | | | | 250,000 | | 250,000 |
| F | | Project | TB | 51-6190-new | 200 N WELL COMPLETE UPGRADE EVERY 20 YEARS WS004 | | | | 21,224 | | 21,224 |
| F | | Project | TB | 51-6190-new | UPPER SPRING CREEK TANK PIPELINE TO LOWER SPRING CREEK TANKS | | | | 272,020 | | 272,020 |
| F | | Project | TB | 51-6190-new | 400 S #1 WELL COMPLETE UPGRADE EVERY 20 YEARS WS005 | | | | | 210,000 | 210,000 |
| F | | Project | TB | 51-6190-new | NEW 425 W 400 N TO 650 N REPLACE WITH 8" PIPE- PHASE 2 (DEVON GLEN W/ CREEK CROSSING) | | | | | 365,910 | 365,910 |
| F | | Project | TB | 51-6190-new | NEW 425 W 400 N TO 650 N REPLACE WITH 6" PIPE- PHASE 2 (DEVON GLEN W/ CREEK CROSSING) | | | | | 331,461 | 331,461 |
| | | | | | **Impact Fee Projects** | | | | | | - |
| F | | Project | TB | 51-6800-002 | SECONDARY PIPE OVERSIZING | - | 78,511 | | | | 78,511 |
| F | | Project | TB | 51-6800-032 | OVERSIZING OF CULINARY WATER | 520,000 | | 18,200 | | | 538,200 |
| F | | Project | TB | 51-6800-new | IMPACT FEE PROJECTS SINKING FUND CULINARY & PI CITY PORTION | | 1,355,889 | 1,383,006 | 1,410,666 | 1,438,880 | 5,588,441 |
| F | | Project | TB | 51-6800-new | 1600 S UDOT PROJECT WATER & PI INFRASTRUCTURE | 540,000 | | | | | |
| | | | | | **Total Expenditures** | 4,021,058 | 7,409,516 | 4,826,312 | 6,271,418 | 8,733,404 | 30,721,708 |
| | | | | | **Total Operating Surplus (Deficit)** | - | - | - | - | - | - |

## G *Sewer Utility Capital Improvements*

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues & Transfers In** | | | | | | | | | | | |
| | | | | | Construction Fees | | | | | | - |
| | | | | | Impact Fees | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 1,750,000 |
| | | | | | Grants | | | | | | - |
| | | | | | Debt | | | | | | - |
| | | | | | Transfers In | | | | | | - |
| | | | | | Other | 2,064,882 | 5,443,197 | 4,093,387 | 922,235 | 4,044,029 | 16,567,730 |
| | | | | | **Total Revenues & Transfers In** | 2,414,882 | 5,793,197 | 4,443,387 | 1,272,235 | 4,394,029 | 18,317,730 |
| **Expenditures** | | | | | | | | | | | |
| G | | Project | JN | 52-6080-121 | LAND/ROW/EASEMENTS | | | | | | - |
| G | | Project | TL | 52-6150-224 | EQUIPMENT-PUMP REPLACEMENT | 125,970 | 129,749 | 133,642 | 137,651 | 141,780 | 668,792 |
| G | | Project | TL | 52-6190-242 | DIGESTER REHAB | 800,000 | | | | | 800,000 |
| G | | Project | JN | 52-6190-243 | METHANE COLLECTION | | | | | | - |
| G | | Project | JN | 52-6190-244 | TRICKLE FILTER PUMP REPLACEMENT | | | 50,000 | 51,000 | 82,020 | 183,020 |
| G | | Project | JN | 52-6190-245 | DISC FILTER | | 2,844,679 | 10,802 | | | 2,855,481 |
| G | | Project | TH | 52-6190-825 | GENERAL SEWER REPAIRS | 450,000 | 465,750 | 482,051 | 498,923 | 516,385 | 2,413,109 |
| G | | Project | JN | 52-6190-839 | OAKBROOKE LIFT STATION | | 46,010 | | | | 46,010 |
| G | | Project | JN | 52-6190-844 | PUBLIC WORKS FACILITY | | 50,000 | 50,000 | 50,000 | 50,000 | 200,000 |
| G | | Project | JN | 52-6190-846 | PW PROJECT SEWER IMPROVEMENTS | | | | | | - |
| G | | Project | JN | 52-6190-847 | STM-AEROTORS VFD REPLACEMENT | | 29,408 | 20,000 | | | 49,408 |

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| G | | Project | JN | 52-6190-849 | STM-AEROTORS PUMP REPLACEMENT | | | | 54,500 | 54,500 | 109,000 |
| G | | Project | JN | 52-6190-850 | WRF AEROTOR CHAINS & SPROCKETS | | 1,500,000 | | | | 1,500,000 |
| G | | Project | JN | 52-6190-855 | UTILITY WATER PUMP | | | | 10,706 | | 10,706 |
| G | | Project | JN | 52-6190-857 | ROUGHING TOWER PUMP REPLACEMENT | | | 44,490 | | | 44,490 |
| G | | Project | YL | 52-6190-865 | EAST LIFT STATION PUMP REPLACE | 21,382 | | | | | 21,382 |
| G | | Project | JN | 52-6190-866 | VALTEK PUMP REPLACEMENT | 436,475 | | | | 1,228,000 | 1,664,475 |
| G | | Project | JN | 52-6190-new | SOUTH LIFT STATION PUMP REPLACEMENT | 11,094 | 11,394 | | | 2,310,132 | 2,332,620 |
| G | | Project | TL | 52-6190-new | THIRTY OAKS LIFT STATION PUMP REPLACEMENT | 9,244 | 9,494 | | | | 18,738 |
| G | | Project | JN | 52-6190-new | THIRTY OAKS GRAVITY LINE | | | | 210,903 | | 210,903 |
| G | | Project | TL | 52-6190-new | EAST BAY LIFT STATION PUMP REPLACEMENT | 8,048 | | | | | 8,048 |
| G | | Project | JN | 52-6190-new | BELT PRESS | | 10,793 | | | | 10,793 |
| G | | Project | JN | 52-6190-new | BUCEE'S AGREEMENT | | 650,000 | | | | 650,000 |
| G | | Project | JN | 52-6190-new | SPRING POINTE PRESSURE LINE | 160,000 | | | | | 160,000 |
| G | | Project | JN | 52-6190-new | SPRING POINTE PUMPS | | | | 10,992 | 11,212 | 22,204 |
| G | | Project | TH | 52-6190-new | 1600 S BETTERMENTS AGREEMENT UDOT | 200,000 | | | | | 200,000 |
| G | | Project | JN | 52-6190-new | WEST FIELDS LIFT STATION | | 45,920 | 1,866,000 | 47560 | | 1,959,480 |
| G | | Project | JN | 52-6190-new | EXPANDING COMPOST | | | 1,786,402 | 200,000 | | 1,986,402 |
| G | | | | | **Impact Fee Projects** | | | | | | - |
| G | | | | | | | | | | | - |
| G | | Project | JN | 52-6800-003 | WEST FIELDS OVERSIZE/EXTENSION | | | | | | - |
| G | | Project | TH | 52-6190-new | 1600 S BETTERMENTS AGREEMENT UDOT | 192,669 | | | | | 192,669 |
| G | | Project | JN | 52-6800-121 | LAND/ROW/EASEMENTS | | | | | | - |
| | | | | | | | | | | | - |
| | | | | | **Total Expenditures** | 2,414,882 | 5,793,197 | 4,443,387 | 1,272,235 | 4,394,029 | 18,317,730 |
| | | | | | **Total Operating Surplus (Deficit)** | - | - | - | - | - | - |

## H *Electric Utility Capital Improvements*

**Revenues & Transfers In**

| | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|
| 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 | 4,003,000 | 1,098,000 | 728,000 | 528,000 | 478,000 | 6,835,000 |
| **Total Revenues & Transfers In** | 5,003,000 | 2,098,000 | 1,628,000 | 1,428,000 | 1,378,000 | 11,535,000 |

**Expenditures**

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| H | | Ongoing | KA | 53-6050-001 | NEW DEVELOPMENT EQUIP. & MATER | 200,000 | 200,000 | 300,000 | 300,000 | 300000 | 1,300,000 |
| H | | Ongoing | KA | 53-6050-002 | NEW DEVELOPMENT TRANSFORMERS | 300,000 | 300,000 | 400,000 | 400,000 | 400000 | 1,800,000 |
| H | | Ongoing | AR | 53-6050-009 | STREETLIGHTS R & R | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |
| H | | Ongoing | SB | 53-6050-248 | STREETLIGHTING | 250,000 | 100,000 | 100,000 | 100,000 | 100,000 | 650,000 |
| H | | Ongoing | SB | 53-6150-040 | AMR METERING SYSTEM | 200,000 | 100,000 | 100,000 | - | - | 400,000 |
| H | | Project | MP | 53-6150-047 | CAT 20K HOUR REBUILD RESERVE | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |
| H | | complete | MP | 53-6150-051 | SUBSTATION BATTERY BANK RESERVE | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| H | | Project | KA | 53-6150-238 | STREET REPAIRS | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 15,000 |

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| H | | Project | MP | 53-6150-271 | SUBSTATION TRANSFORMER RESERVE | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 |
| H | | Project | MP | 53-6150-277 | WHPP AIR HANDLER RESERVE | 50,000 | 50,000 | 50,000 | 50,000 | - | 200,000 |
| H | | Project | MP | 53-6150-295 | BAXTER SUB POTENTIAL TRANSFORMER | 40,000 | - | - | - | - | 40,000 |
| H | | Project | SF | 53-6150-297 | 1600 S UDOT PROJECT OVERHEAD | - | - | - | - | - | - |
| H | | Ongoing | CC | 53-6150-301 | T&D RENEWAL & REPLACEMENT | 400,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,400,000 |
| H | | Ongoing | CC | 53-6150-304 | CANYON UNDERGROUND FEEDER | 50,000 | - | - | - | - | 50,000 |
| H | | Project | KA | 53-6150-311 | EQUIPMENT LEAN-TO | 20,000 | - | - | - | - | 20,000 |
| H | | Project | CC | 53-6150-312 | BAXTER TO COMPOUND DISTRIBUTION (2A) | 100,000 | 100,000 | - | - | - | 200,000 |
| H | | Project | CC | 53-6150-313 | 46 KV BAXTER TO COMPOUND (2) | 400,000 | 200,000 | - | - | - | 600,000 |
| H | | Project | CC | 53-6150-314 | 46 KV 1400 N TO BAXTER (1) | 400,000 | 200,000 | - | - | - | 600,000 |
| H | | Project | CC | 53-6150-333 | HC FIRE MITIGATION | 50,000 | 10,000 | - | - | - | 60,000 |
| H | | Project | KA | 53-6150-NEW | UTILITY YARD RENEWAL | 50,000 | 50,000 | - | - | - | 100,000 |
| H | | Project | JM | 53-6150-NEW | NEW HIGH SCHOOL ROAD BETTERMENTS | 300,000 | - | - | - | - | 300,000 |
| H | | Project | JM | 53-6150-NEW | 1600 S STREETLIGHT CONDUITS (UDOT BETTERMENT) | 400,000 | - | - | - | - | 400,000 |
| H | | Project | JM | 53-6150-NEW | WHITEHEAD KERNEY SWITCH/RELAY REPLACEMENT | 200,000 | 200,000 | 100,000 | - | - | 500,000 |
| H | | Project | JM | 53-6150-NEW | RCR RECONDUCTORING REEL | 15,000 | - | - | - | - | 15,000 |
| H | | Project | JM | 53-6150-NEW | GIS FIELD EQUIPMENT | 20,000 | 10,000 | - | - | - | 30,000 |
| H | | | | | **Impact Fee Projects** | | | | | | - |
| H | | Project | CC/SF | 53-6800-033 | IFFP(10) CAPACITOR BANKS-DISTR | 30,000 | - | - | - | - | 30,000 |
| H | | Project | SF | 53-6800-037 | ADDTL FEEDER UNDER I-15 | 100,000 | - | - | - | - | 100,000 |
| H | | Project | SF | 53-6800-038 | CENTER ST SUBSTATION FEEDERS | 600,000 | - | - | - | - | 600,000 |
| H | | Project | CC/SF | 53-6800-NEW | NORTHWEST SYSTEM EXPANSION | 500,000 | - | - | - | - | 500,000 |
| | | | | | **Total Expenditures** | 5,003,000 | 2,098,000 | 1,628,000 | 1,428,000 | 1,378,000 | 11,535,000 |
| | | | | | **Total Operating Surplus (Deficit)** | - | - | - | - | - | - |

## I *Storm Water Utility Capital Improvements*

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues & Transfers In** | | | | | | | | | | | |
| | | | | | Construction Fees | | | | | | - |
| | | | | | Impact Fees | 170,000 | 170,000 | 170,000 | 175,000 | 175,000 | 860,000 |
| | | | | | Grants | | | | | | - |
| | | | | | Debt | | | | | | - |
| | | | | | Transfers In | | | | | | - |
| | | | | | Other/GF Revenues | 848,000 | 95,280 | 102,815 | 105,613 | 113,685 | 1,265,393 |
| | | | | | **Total Revenues & Transfers In** | 1,018,000 | 265,280 | 272,815 | 280,613 | 288,685 | 2,125,393 |
| **Expenditures** | | | | | | | | | | | |
| I | | Project | JN | 55-6050-027 | NEW DEVELOPMENT REIMBURSEMENT | 400,000 | | | | | 400,000 |
| I | | Ongoing | JN | 55-6050-033 | GENERAL STORM WATER REPAIRS | 208,000 | 215,280 | 222,815 | 230,613 | 238,685 | 1,115,393 |
| I | | Project | JN | 55-6080-129 | PUBLIC WORKS FACILITY | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| I | | | | | **Impact Fee Projects** | | | | | | - |
| I | | Project | JN | 55-6800-001 | DRAINAGE PIPELINES OVERSIZING | | | | | | - |
| I | | Project | JN | 55-6800-New | 1600 S Betterments | 360,000 | | | | | 360,000 |
| | | | | | **Total Expenditures** | 1,018,000 | 265,280 | 272,815 | 280,613 | 288,685 | 2,125,393 |
| | | | | | **Total Operating Surplus (Deficit)** | | - | - | - | - | - |

## J Solid Waste Utility Capital Improvements

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues & Transfers In** | | | | | | | | | | | |
| | | | | | Construction Fees | | | | | | - |
| | | | | | Impact Fees | | | | | | - |
| | | | | | Grants | | | | | | - |
| | | | | | Debt | | | | | | - |
| | | | | | Transfers In | | | | | | - |
| | | | | | Other Revenues | 79,590 | 81,182 | 82,805 | 84,462 | 86,151 | 414,190 |
| | | | | | **Total Revenues & Transfers In** | 79,590 | 81,182 | 82,805 | 84,462 | 86,151 | 414,190 |
| **Expenditures** | | | | | | | | | | | |
| J | 1 | | | 57-6024-040 | NEW GARBAGE CANS | 61,000 | 62,220 | 63,464 | 64,734 | 66,028 | 317,446 |
| J | 2 | | | 57-6024-041 | RECYCLING CANS | 18,590 | 18,962 | 19,341 | 19,728 | 20,122 | 96,743 |
| | | | | | **Total Expenditures** | 79,590 | 81,182 | 82,805 | 84,462 | 86,151 | 414,190 |
| | | | | | **Total Operating Surplus (Deficit)** | - | - | - | - | - | - |

## K Golf Course Capital Improvements

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues & Transfers In** | | | | | | | | | | | |
| | | | | | Construction Fees | - | | | | | - |
| | | | | | Impact Fees | - | | | | | - |
| | | | | | Grants | - | | | | | - |
| | | | | | Debt | - | | | | | - |
| | | | | | Transfers In | - | | | | | - |
| | | | | | Other | 235,000 | 189,600 | 205,000 | 190,000 | 195,000 | 1,014,600 |
| | | | | | **Total Revenues & Transfers In** | 235,000 | 189,600 | 205,000 | 190,000 | 195,000 | 1,014,600 |
| **Expenditures** | | | | | | | | | | | |
| K | | | JG | 58-6080-216 | NEW EQUIPMENT | | | | | | - |
| K | | | JG | 58-6080-219 | ASPHALT MAINTENANCE | | | | | | - |
| K | | | JG | 58-6080-220 | BRIDGE REPLACEMENT | 47,500 | 50,000 | 50,000 | 50,000 | 50,000 | 247,500 |
| K | | | JG | 58-6080-221 | CART PATH REPLACEMENT | 80,000 | 80,000 | 85,000 | 90,000 | 95,000 | 430,000 |
| K | | | JG | 58-6080-222 | MAINTENANCE BUILDING REPLACEME | 45,000 | 50,000 | 50,000 | 50,000 | 50,000 | 245,000 |
| K | | | CN | 58-6080-225 | PARKING LOT RESURFACE | | | 20,000 | | | 20,000 |
| K | | | CN | 58-6080-NEW | SHARK EXCAVATOR MINIX ATTACHMENT | 30,000 | | | | | 30,000 |
| K | | | CN | 58-6080-NEW | QA5 FAIRWAY REELS | 15,000 | | | | | 15,000 |
| K | | | CN | 58-6080-NEW | SOD CUTTER | 10,000 | | | | | 10,000 |
| K | | | JG | 58-6080-NEW | Ceiling on Office | 7,500 | | | | | 7,500 |
| K | | | JG | 58-6080-NEW | Range Ball Dispensing Machine | | 9,600 | | | | 9,600 |
| | | | | | **Total Expenditures** | 235,000 | 189,600 | 205,000 | 190,000 | 195,000 | 1,014,600 |
| | | | | | **Total Operating Surplus (Deficit)** | - | - | - | - | - | - |

| Func. Key | Item # | Project or Ongoing | Project Coord. | G/L # | Project Name | FY 2027 Budget | FY 2028 Estimate | FY 2029 Estimate | FY 2030 Estimate | FY 2031 Estimate | 5-Year Total |
|---|---|---|---|---|---|---|---|---|---|---|---|

## City Wide Summary

| | | | | | | |
|---|---|---|---|---|---|---|
| **Total Revenues and Transfers In** | 17,100,081 | 35,664,008 | 14,267,806 | 12,653,371 | 19,532,121 | 98,677,387 |
| **Total Expenditures** | 17,100,081 | 35,664,008 | 14,267,806 | 12,653,371 | 19,532,121 | 98,677,387 |
| **Total Operating Surplus (Deficit)** | - | - | - | - | - | - |

**Notes:**

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

# General Fund

2027

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

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

G.F. Summary

ESTIMATED BEGINNING FUND BALANCE1 9,964,572

| | TOTAL BUDGET | | | |
|---|---|---|---|---|
| | **FY2026 APPROVED BUDGET** | **FY2027 INTERIM BUDGET** | **FY2027 VS FY2026 INC/(DEC)** | **% CHANGE** |
| **REVENUES & TRANSFERS IN** | | | | |
| Taxes | 19,304,310 | 19,399,500 | 95,190 | 0.5% |
| Licenses & Permits | 537,243 | 537,450 | 207 | 0.0% |
| Intergovernmental | 1,012,614 | 892,655 | (119,959) | -11.8% |
| Charges for Services | 4,492,380 | 4,697,609 | 205,229 | 4.6% |
| Fines & Forfeitures | 459,000 | 472,500 | 13,500 | 2.9% |
| Miscellaneous | 1,914,830 | 2,286,630 | 371,800 | 19.4% |
| Administrative Fees, Contributions & Transfers | 8,128,933 | 9,092,822 | 963,889 | 11.9% |
| Special Revenue | 230,250 | 231,250 | 1,000 | 0.4% |
| **Total General Fund Revenues** | 36,079,560 | 37,610,416 | 1,530,856 | 4.2% |

**EXPENDITURES & TRANSFERS OUT**

| | Total Budget | | | |
|---|---|---|---|---|
| **ADMINISTRATION** | | | | |
| Legislative | 418,560 | 436,382 | 17,822 | 4.3% |
| Administration | 1,649,303 | 1,588,115 | (61,188) | -3.7% |
| Legal | 977,658 | 1,007,594 | 29,936 | 3.1% |
| Finance | 780,770 | 733,603 | (47,167) | -6.0% |
| Treasury | 538,276 | 672,632 | 134,356 | 25.0% |
| Court | 507,577 | 527,456 | 19,879 | 3.9% |
| Transfers | 7,227,057 | 4,362,300 | (2,864,757) | -39.6% |
| Subtotal | 12,099,201 | 9,328,082 | (2,771,119) | -22.9% |
| **PUBLIC SAFETY** | | | | |
| Police | 6,782,601 | 6,893,262 | 110,661 | 1.6% |
| Dispatch | 1,196,023 | 1,240,430 | 44,407 | 3.7% |
| Fire & EMS | 3,848,875 | 4,207,703 | 358,828 | 9.3% |
| Subtotal | 11,827,499 | 12,341,395 | 513,896 | 4.3% |
| **PUBLIC WORKS** | | | | |
| Public Works Administration | 775,786 | 799,864 | 24,078 | 3.1% |
| Engineering | 1,516,341 | 1,562,248 | 45,907 | 3.0% |
| Subtotal | 2,292,127 | 2,362,112 | 69,985 | 3.1% |
| **COMMUNITY DEVELOPMENT** | | | | |
| Building Inspections | 629,616 | 375,375 | (254,241) | -40.4% |
| Planning and Zoning | 973,050 | 720,920 | (252,130) | -25.9% |
| Subtotal | 1,602,666 | 1,096,295 | (506,371) | -31.6% |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

G.F. Summary

| | TOTAL BUDGET | | | |
|---|---|---|---|---|
| | **FY2026 APPROVED BUDGET** | **FY2027 INTERIM BUDGET** | **FY2027 VS FY2026 INC/(DEC)** | **% CHANGE** |
| **COMMUNITY SERVICES** | | | | |
| Parks | 1,597,354 | 1,654,312 | 56,958 | 3.6% |
| Canyon Parks | 428,526 | 471,190 | 42,664 | 10.0% |
| Art Museum | 2,223,109 | 2,461,410 | 238,301 | 10.7% |
| Recreation | 1,578,848 | 1,629,455 | 50,607 | 3.2% |
| Clyde Recreation Center | 3,040,933 | 3,071,170 | 30,237 | 1.0% |
| Cemetery | 456,713 | 501,645 | 44,932 | 9.8% |
| Public Arts | 131,241 | 110,065 | (21,176) | -16.1% |
| Library | 2,228,450 | 2,278,743 | 50,293 | 2.3% |
| Senior Citizens | 307,875 | 304,540 | (3,335) | -1.1% |
| Subtotal | 11,993,049 | 12,482,531 | 489,482 | 4.1% |
| **Total - General Fund** | 39,814,543 | 37,610,415 | (2,204,127) | -5.5% |
| **Surplus/(Deficit)** | (3,734,983) | **0** | 3,734,982 | |
| **Estimated Ending Fund Balance** | | 9,901,153 | | |
| Nonspendable | | | | |
| Prepaid Expenses | | 23,006 | | |
| Inventory | | | | |
| Endowments | | | | |
| Restricted for | | | | |
| Impact Fees | | | | |
| Class C Roads | | | | |
| Transportation Sales Tax | | | | |
| Joint Venture | | | | |
| Museum Donations | | | | |
| Debt Service | | | | |
| Capital Projects | | | | |
| Assigned for | | | | |
| Community Improvements | | 690,316 | | |
| Unassigned | | 9,187,831 | | |
| State Compliance Fund Balance Level (35% max.) | | 32.2% | | |

Notes:

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

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Revenues

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| Taxes | | | | | | |
| 10-3100-110 | GENERAL PROPERTY TAX - CURRENT | 4,430,167 | 4,520,080 | 3,880,350 | 4,920,000 | 399,920 |
| 10-3100-115 | PRIOR YEARS' PROPERTY TAX-DELINQUENT | 411,165 | 364,000 | 20,254 | 377,000 | 13,000 |
| 10-3100-120 | PROPERTY TAXES ON AUTOS | 247,036 | 245,000 | 97,176 | 250,000 | 5,000 |
| 10-3100-125 | ENERGY USE TAX | 2,695,241 | 2,980,000 | 1,225,839 | 2,814,000 | (166,000) |
| 10-3100-130 | SALES TAXES | 9,771,868 | 10,364,230 | 3,209,272 | 10,200,000 | (164,230) |
| 10-3100-131 | FRANCHISE TAX REVENUE | 270,221 | 275,000 | 96,876 | 275,000 | - |
| 10-3100-134 | INNKEEPER TAX | 135,266 | 151,000 | 57,772 | 145,000 | (6,000) |
| 10-3100-160 | TELEPHONE SURCHARGE TAX | 280,050 | 270,000 | 95,369 | 283,500 | 13,500 |
| 10-3100-161 | MUNICIPAL TELECOMMUNICATIONS TAX | 137,619 | 135,000 | 43,896 | 135,000 | - |
| | Total - Taxes | 18,378,634 | 19,304,310 | 8,726,803 | 19,399,500 | 95,190 |
| | | | | | | |
| Licenses & Permits | | | | | | |
| 10-3200-210 | BUSINESS LICENSES | 129,051 | 112,000 | 70,793 | 116,000 | 4,000 |
| 10-3200-215 | TEMPORARY USE PERMIT FEES | 480 | 800 | 432 | 1,000 | 200 |
| 10-3200-220 | STATE SURCHARGE-BUILD PERMITS | 3,922 | 3,696 | 1,669 | 4,150 | 454 |
| 10-3200-221 | BUILDING & CONSTRUCTION | 375,990 | 419,642 | 169,615 | 415,000 | (4,642) |
| 10-3200-227 | DOG LICENSE FEES | | | | - | - |
| 10-3200-228 | ALARM PERMIT FEE | 550 | 500 | 75 | 500 | - |
| 10-3200-229 | NONCONFORMITY PERMIT FEE | 592 | 605 | 322 | 800 | 195 |
| | Total - Licenses & Permits | 510,585 | 537,243 | 242,906 | 537,450 | 207 |
| | | | | | | |
| Intergovernmental | | | | | | |
| 10-3300-301 | MUSEUM POPS GRANT | 359,900 | 374,000 | 86,902 | 359,900 | (14,100) |
| 10-3300-302 | OTHER MUSEUM GRANTS | 97,683 | 98,800 | 51,229 | 77,000 | (21,800) |
| 10-3300-303 | PUBLIC ART GRANTS | - | 5,000 | - | 5,000 | - |
| 10-3300-358 | STATE LIQUOR ALLOTMENT | 62,580 | 65,000 | - | 65,000 | - |
| 10-3300-359 | FEDERAL GRANTS | 450,317 | - | - | | - |
| 10-3300-360 | GENERAL GRANTS | 5,071 | 17,000 | 18,635 | 17,000 | - |
| 10-3300-361 | POLICE GRANTS | 21,476 | 20,500 | 14,300 | 20,500 | - |
| 10-3300-363 | CTC PROGRAM GRANT | - | 25,000 | 5,546 | 25,000 | - |
| 10-3300-364 | LIBRARY GRANTS | 12,298 | 18,000 | 4,603 | 18,000 | - |
| 10-3300-366 | EMER PREP/CERT | - | - | 190 | - | - |
| 10-3300-370 | MOUNTAINLANDS - SR CITIZENS | 9,333 | 5,000 | 1,435 | 3,750 | (1,250) |
| 10-3300-372 | STATE EMS GRANTS | - | 3,500 | 2,594 | 3,500 | - |
| 10-3300-373 | FIRE GRANTS | 8,553 | 13,000 | - | 13,000 | - |
| 10-3300-380 | NEBO SCHOOL DIST-RES OFFICER | 138,534 | 135,000 | - | 144,000 | 9,000 |
| 10-3300-394 | TASK FORCE OVERTIME REIMBURSE | 39,865 | 110,000 | 16,735 | 32,000 | (78,000) |
| 10-3300-395 | DUI OVERTIME GRANT REIMBURSEME | 37,293 | 40,000 | 12,445 | 25,000 | (15,000) |
| 10-3300-396 | VICTIMS ADVOCATE GRANT | 20,624 | 19,000 | - | - | (19,000) |
| 10-3300-398 | SHARED COURT JUDGE-MAPLETON | 60,775 | 63,814 | 63,814 | 84,005 | 20,191 |
| | Total - Intergovernmental | 1,324,302 | 1,012,614 | 278,428 | 892,655 | (119,959) |
| | | | | | | |
| Charges for Services | | | | | | |
| 10-3200-222 | PLAN CHECK FEE | 118,809 | 115,039 | 161,190 | 120,000 | 4,961 |
| 10-3200-223 | PLANNING REVENUES | 51,735 | 80,000 | 27,282 | 100,000 | 20,000 |
| 10-3200-225 | ENCROACHMENT PERMIT FEE | 66,928 | 52,800 | 35,800 | 60,480 | 7,680 |
| 10-3200-231 | PUBLIC WORKS FEES | 595,818 | 95,932 | 29,839 | 100,000 | 4,068 |
| 10-3200-233 | ACCESS LICENSE | 88,803 | 80,000 | 24,383 | 95,000 | 15,000 |
| 10-3400-456 | AMBULANCE FEES | 1,241,394 | 1,150,000 | 516,856 | 1,250,000 | 100,000 |
| 10-3400-510 | CEMETERY LOTS SOLD | 120,750 | 115,000 | 51,851 | 115,000 | - |
| 10-3400-520 | SEXTON FEES | 187,700 | 215,000 | 121,500 | 230,000 | 15,000 |
| 10-3400-525 | PLOT TRANSFER FEE | 3,030 | 3,000 | 1,260 | 3,000 | - |
| 10-3400-560 | DISPATCH SERVICE FEE | 103,638 | 108,613 | 54,307 | 113,826 | 5,213 |
| 10-3400-571 | LIMITED LAND DISTURBANCE PERMIT | 45,190 | 37,646 | 15,007 | 39,340 | 1,694 |
| 10-3400-590 | MUSEUM PROGRAM FEES | 41,153 | 44,850 | 10,640 | 45,850 | 1,000 |
| 10-3600-626 | YOUTH SPORTS REVENUE | 422,481 | 408,000 | 207,392 | 420,000 | 12,000 |
| 10-3600-627 | ADULT SPORTS REVENUE | 50,428 | 45,500 | 37,820 | 46,500 | 1,000 |
| 10-3600-628 | SWIMMING POOL REVENUES | 1,771,848 | 1,625,000 | 662,855 | 1,638,113 | 13,113 |
| 10-3600-629 | SWIMMING POOL REV - TAX EXEMPT | 270,526 | 230,500 | 73,068 | 235,000 | 4,500 |
| 10-3600-630 | CRC CHILD CARE | 42,210 | 30,500 | 15,294 | 30,500 | - |
| 10-3600-632 | STREET TREE FEES | - | 5,000 | - | 5,000 | - |
| 10-3600-638 | UTILITY CUSTOMER CONNECTION ADMIN FEE | 46,010 | 50,000 | 20,844 | 50,000 | - |
| | Total - Charges for Services | 5,268,451 | 4,492,380 | 2,067,188 | 4,697,609 | 205,229 |
| | | | | | | |
| Fines & Forfeitures | | | | | | |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Revenues

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| 10-3200-232 | FORFEITURE OF COMPLETION BONDS | - | 2,000 | - | 2,000 | - |
| 10-3500-511 | COURT FINES | 380,058 | 375,000 | 174,605 | 375,000 | - |
| 10-3500-512 | COURT FINES FROM OUTSIDE ENTITIES | 5,472 | 4,750 | 1,777 | 4,750 | - |
| 10-3500-517 | MISCELLANEOUS RESTITUTIONS | - | 750 | - | 750 | - |
| 10-3500-518 | PARKING FINES | 5,380 | 16,500 | 3,725 | 20,000 | 3,500 |
| 10-3600-618 | LIBRARY FINES | 70,141 | 60,000 | 31,793 | 70,000 | 10,000 |
| | Total - Fines & Forfeitures | 461,051 | 459,000 | 211,900 | 472,500 | 13,500 |
| Miscellaneous | | | | | | |
| 10-3600-301 | MUSEUM STORE SALES | 74,729 | 64,000 | 63,385 | 92,000 | 28,000 |
| 10-3600-302 | ART MUSEUM PHOTOGRAPHY FEE | - | - | 5,674 | 9,780 | 9,780 |
| 10-3600-333 | ART MUSEUM RENTALS-EXEMPT | 1,700 | 500 | - | - | (500) |
| 10-3600-334 | BOOK SALES | 55 | 50 | - | 50 | - |
| 10-3600-335 | CITY OPERATED VENDING SALES | 342 | - | 127 | - | - |
| 10-3600-361 | INDIVIDUAL MUSEUM CONTRIBUTION | 69,550 | 136,000 | 53,118 | 165,500 | 29,500 |
| 10-3600-362 | CORPORATE MUSEUM CONTRIBUTIONS | 37,140 | 58,700 | 17,882 | 85,700 | 27,000 |
| 10-3600-363 | FOUNDATION MUSEUM CONTRIBUTION | 57,140 | 77,000 | 85,000 | 187,000 | 110,000 |
| 10-3600-500 | MISC POLICE REVENUE | 13,868 | 10,000 | 18,373 | 10,000 | - |
| 10-3600-600 | JOLLEY'S RANCH CAMPGROUND | 173,457 | 160,000 | 70,245 | 175,000 | 15,000 |
| 10-3600-610 | INTEREST INCOME | 316,651 | 361,250 | 148,237 | 350,000 | (11,250) |
| 10-3600-611 | UNREALIZED INVEST GAIN/LOSS | 45,876 | - | - | - | - |
| 10-3600-614 | CEMETERY TRUST INTEREST | 92,669 | 50,000 | 45,291 | 80,000 | 30,000 |
| 10-3600-615 | INTEREST INCOME-LEASES | 1,693 | - | - | - | - |
| 10-3600-617 | LIBRARY DONATIONS & CONTRIBUTIONS | 1,955 | 7,000 | 90 | 8,000 | 1,000 |
| 10-3600-619 | RENTS & CONCESSIONS EXEMPT | - | 500 | - | 500 | - |
| 10-3600-620 | RENTS & CONCESSIONS | 111,152 | 90,000 | 49,903 | 110,000 | 20,000 |
| 10-3600-622 | ART MUSEUM RENTALS | 241,319 | 214,380 | 126,573 | 267,850 | 53,470 |
| 10-3600-624 | LEASE REVENUES | 101,680 | 95,000 | 52,855 | 113,000 | 18,000 |
| 10-3600-625 | LIBRARY RENTALS REVENUE | 10,096 | 10,000 | 6,432 | 14,000 | 4,000 |
| 10-3600-633 | LIBRARY COPY FEES | 6,717 | 5,000 | 4,193 | 7,500 | 2,500 |
| 10-3600-634 | UTILITY BILLING LATE FEES | 89,105 | 85,000 | 47,960 | 87,750 | 2,750 |
| 10-3600-635 | RECYCLE REVENUE | 1,550 | 250 | - | 250 | - |
| 10-3600-640 | USED LIBRARY BOOK SALES | 5,663 | 5,000 | 2,873 | 6,500 | 1,500 |
| 10-3600-670 | SENIOR CITIZENS-GENERAL REVENU | 800 | 1,500 | 30 | 1,000 | (500) |
| 10-3600-672 | SENIOR CITIZENS MAG LUNCH DONATIONS | - | 17,000 | 8,287 | 12,750 | (4,250) |
| 10-3600-673 | SENIOR CENTER BUILDING RENTALS | - | 2,000 | 900 | 2,000 | - |
| 10-3600-680 | ULGT SAFETY PROGRAM | - | 14,500 | - | 15,000 | 500 |
| 10-3600-690 | SUNDRY REVENUES | 99,358 | 100,000 | 65,886 | 131,000 | 31,000 |
| 10-3600-694 | WITNESS FEES | 167 | 450 | 19 | 250 | (200) |
| 10-3600-698 | UNCLAIMED PROPERTY REVENUES | 555 | - | - | | - |
| 10-3600-702 | PARKING FEES -BARTHOLOMEW PARK | 43,257 | 42,000 | 23,848 | 42,000 | - |
| 10-3600-703 | C R C VENDING MACHINE REVENUES | 6,116 | 8,500 | 3,287 | 10,000 | 1,500 |
| 10-3600-770 | GAIN/(LOSS) ON EQUIPMT SALES | 16,100 | - | - | | |
| 10-3600-834 | MISC. POLICE O/T REIMBURSEMENT | 15,671 | 20,000 | 23,673 | 20,000 | - |
| 10-3600-836 | SWIMMING POOL RETAIL SALES | 21,524 | 18,750 | 6,347 | 18,750 | - |
| 10-3600-837 | ENGINEERING PROJECT REIMBURSEM | - | 500 | - | 500 | - |
| 10-3600-838 | MISC. DONATIONS/TICKETS SALES | 32,500 | 33,000 | 287 | 34,000 | 1,000 |
| 10-3600-840 | CONTRACT SERVICES | 51,307 | - | - | - | - |
| 10-3600-850 | EMPLOYEE FITNESS CENTER FEES | 539 | 500 | 310 | 500 | - |
| 10-3600-854 | CITY FACILITY RENTALS | 100 | 1,000 | 310 | 1,000 | - |
| 10-3600-855 | PASSPORTS FEES | 92,510 | 110,000 | 42,025 | 110,000 | - |
| 10-3600-856 | PASSPORTS PHOTOS | 32,615 | 43,000 | 15,831 | 43,000 | - |
| 10-3600-857 | FIELD HOUSE RENTALS | 65,800 | 68,000 | 44,492 | 70,000 | 2,000 |
| 10-3600-858 | FINGERPRINTING-ADMIN | 2,680 | 3,000 | 1,620 | 3,000 | - |
| 10-3600-859 | NOTARY SERVICES | 980 | 1,500 | 430 | 1,500 | - |
| | Total - Miscellaneous | 1,936,686 | 1,914,830 | 1,035,790 | 2,286,630 | 371,800 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

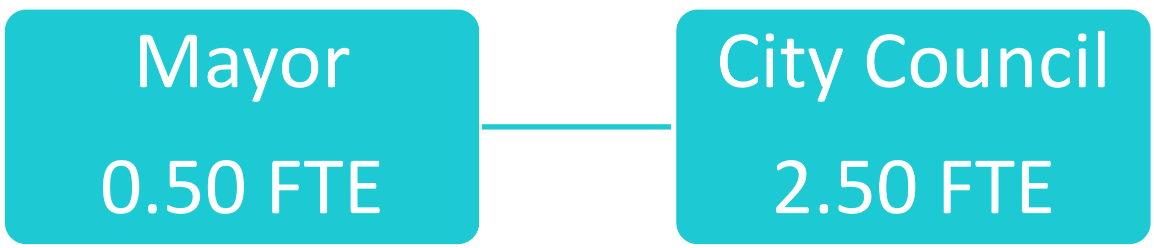
Revenues

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| Special Revenue | | | | | | |
| 10-3900-700 | ART CITY DAYS - CARNIVAL | 43,061 | 44,000 | - | 44,500 | 500 |
| 10-3900-702 | ART CITY DAYS-BALLOON FEST | 12,343 | - | 19 | 500 | 500 |
| 10-3900-703 | ART CITY DAYS-BOOTHS | 41,075 | 35,000 | - | 38,000 | 3,000 |
| 10-3900-704 | ART CITY DAYS - FUN-A-RAMA | 2,547 | 5,000 | - | 5,000 | - |
| 10-3900-705 | ART CITY DAYS - GENERAL | 13,655 | 24,000 | 50 | 26,000 | 2,000 |
| 10-3900-708 | ART CITY DAYS-B/B 3-ON-ON | 1,750 | 1,250 | - | 1,250 | - |
| 10-3900-709 | ART CITY DAYS- RODEO | 23,809 | 30,000 | - | 25,000 | (5,000) |
| 10-3900-710 | ART CITY DAYS - T-SHIRTS | 511 | - | - | 2,250 | 2,250 |
| 10-3900-712 | ART CITY DAYS - PARADE | 2,625 | 2,500 | - | 2,500 | - |
| 10-3900-714 | ART CITY DAYS - FUN RUN | 18,886 | 8,250 | - | 9,500 | 1,250 |
| 10-3900-720 | HOLIDAY VILLAGE | 21,687 | 22,000 | 8,324 | 22,000 | - |
| 10-3900-725 | ART FESTIVAL | 7,018 | 7,000 | 4,554 | 5,000 | (2,000) |
| 10-3900-807 | HISTORICAL PRESERVATION COMM | - | 20,000 | - | 20,000 | - |
| 10-3900-811 | PUBLIC ART DONATIONS | 25,800 | 25,000 | 24,300 | 25,000 | - |
| 10-3900-816 | CERT/EMERGENCY PREPAREDNESS | 405 | 250 | 115 | 250 | - |
| 10-3900-823 | YOUTH COURT REVENUES | 1,749 | 4,500 | 786 | 4,500 | - |
| 10-3900-832 | YOUTH CITY COUNCIL REVENUES | 711 | 1,500 | 1,500 | - | (1,500) |
| | Total - Special Revenue | 217,632 | 230,250 | 39,647 | 231,250 | 1,000 |
| | | | | | | |
| | Subtotal Reveunes Before Transfers In | 28,097,340 | 27,950,627 | 12,602,663 | 28,517,594 | 566,967 |
| | | | | | | |
| Administrative Fees, Contributions & Transfers | | | | | | |
| 10-3800-831 | ADMINISTRATIVE FEE FROM WATER | - | 1,118,304 | 559,152 | 1,303,026 | 184,722 |
| 10-3800-832 | ADMINISTRATIVE FEE FROM SEWER | - | 815,487 | 407,744 | 845,952 | 30,465 |
| 10-3800-833 | ADMINISTRATIVE FEE FROM ELECTRIC | - | 655,705 | 327,852 | 692,276 | 36,571 |
| 10-3800-834 | ADMINISTRATIVE FEE FROM SOLID WASTE | - | 508,892 | 254,446 | 524,797 | 15,905 |
| 10-3800-835 | ADMINISTRATIVE FEE FROM GOLF | - | 104,524 | 52,262 | 107,466 | 2,942 |
| 10-3800-837 | OPERATING TRANSFERS IN-ELECTRIC | 2,874,190 | 2,883,087 | 1,441,544 | 3,003,150 | 120,063 |
| 10-3800-838 | ADMINISTRATIVE FEE FROM STORM WATER | - | 371,799 | 185,900 | 484,011 | 112,212 |
| 10-3800-NEW | ADMINISTRATIVE FEE FROM STREETS | | | | 374,721 | 374,721 |
| 10-3800-843 | OPERATING TRANSFERS IN-WATER | 475,913 | 511,179 | 255,590 | 563,378 | 52,199 |
| 10-3800-844 | OPERATING TRANSFERS IN-SEWER | 489,856 | 495,250 | 247,625 | 516,858 | 21,608 |
| 10-3800-845 | OPERATING TRANSFER IN-SOLID WASTE | 175,234 | 180,938 | 90,469 | 188,914 | 7,976 |
| 10-3800-847 | OPERATING TRANSFER IN-STORM WATER | 153,897 | 159,101 | 79,551 | 170,690 | 11,589 |
| 10-3800-849 | TRANSFER IN - PUBLIC ARTS PROGRAM | 208,568 | 247,667 | 123,834 | 219,164 | (28,503) |
| 10-3800-850 | TRANSFER FROM SPECIAL TRUSTS FUND | 7,000 | 32,000 | 16,000 | 35,000 | 3,000 |
| 10-3800-851 | TRANSFER FROM SPECIAL REVENUE FUND | 68,000 | 45,000 | 22,500 | - | (45,000) |
| | UTILIZE PUBLIC ART RESERVES | | | | 63,419 | 63,419 |
| | UTILIZE FUND BALANCE | | | | | - |
| | Total - Contributions & Transfers | 4,452,658 | 8,128,933 | 4,064,467 | 9,092,822 | 963,889 |
| | | | | | | |
| | Total General Fund Revenues | 32,549,998 | 36,079,560 | 16,667,129 | 37,610,416 | 1,530,856 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 3.0 | 3.0 | 3.0 |
| Personnel Expense | 105,279 | 110,355 | 114,687 |
| Non-Personnel Expense | 257,368 | 308,205 | 321,695 |
| Total | 362,647 | 418,560 | 436,382 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Legislative

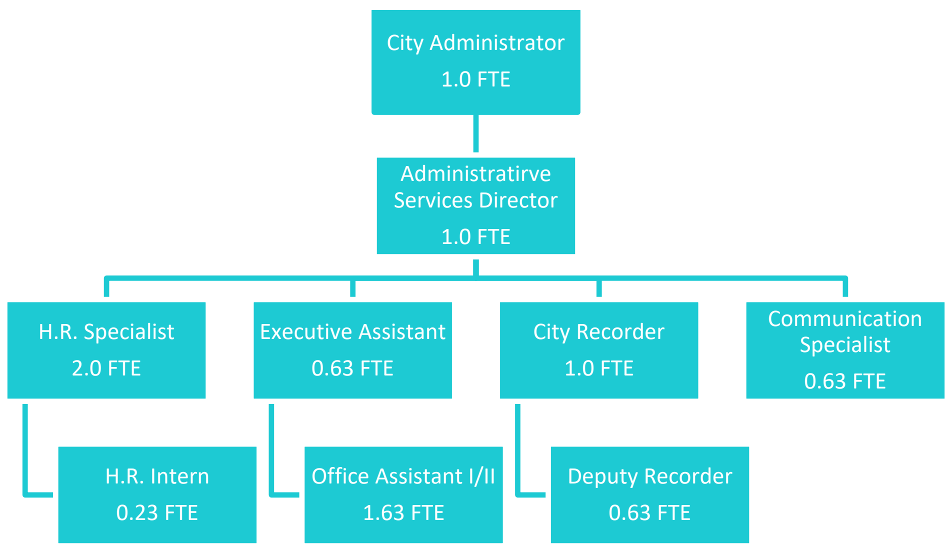
| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4120-110 | MAYOR AND COUNCIL SALARIES | 97,734 | 101,941 | 49,424 | 102,909 | 968 |
| 10-4120-130 | MAYOR AND COUNCIL BENEFITS | 7,544 | 7,914 | 17,039 | 11,278 | 3,364 |
| 10-4120-160 | EMPLOYEE RECOGNITION | - | 500 | 14 | 500 | - |
| | TOTAL PERSONNEL | 105,279 | 110,355 | 66,477 | 114,687 | 4,332 |
| OPERATIONS | | | | | | |
| 10-4120-200 | BUSINESS MEALS | 5,495 | 9,000 | 2,118 | 9,500 | 500 |
| 10-4120-230 | MILEAGE AND VEHICLE ALLOWANCE | - | 500 | - | 550 | 50 |
| 10-4120-236 | TRAINING & EDUCATION | 890 | 4,000 | 659 | 4,000 | - |
| 10-4120-240 | OFFICE EXPENSE | - | 350 | - | 500 | 150 |
| 10-4120-245 | YOUTH COUNCIL | 1,760 | 7,500 | 66 | 7,500 | - |
| 10-4120-310 | LEAGUE OF CITIES AND TOWNS | 206,897 | 170,000 | 77,233 | 180,000 | 10,000 |
| 10-4120-510 | INSURANCE AND BONDS | 2,667 | 2,900 | - | 2,264 | (636) |
| 10-4120-540 | CONTRIBUTIONS | 4,700 | 12,750 | - | 12,500 | (250) |
| 10-4120-550 | UNIFORMS | - | 1,000 | 660 | 1,000 | - |
| 10-4120-699 | APPROPRIATED CONTINCENCY | 6,270 | 50,000 | 4,000 | 50,000 | - |
| 10-4120-710 | COMPUTER HARDWARE & SOFTWARE | - | - | 648 | - | - |
| 10-4120-736 | CITY UTILITIES | 5,852 | 5,974 | - | 6,226 | 252 |
| 10-4120-737 | INTERNAL SERVICES CHARGE | 22,838 | 44,231 | 22,116 | 46,276 | 2,045 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 1,378 | 1,378 |
| | TOTAL OPERATIONS | 257,368 | 308,205 | 107,499 | 321,695 | 13,490 |
| | TOTAL LEGISLATIVE | 362,647 | 418,560 | 173,975 | 436,382 | 17,822 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 8.25 | 8.50 | 8.73 |
| Personnel Expense | 940,523 | 1,065,355 | 1,141,744 |
| Non-Personnel Expense | 355,902 | 583,948 | 446,371 |
| Total | 1,296,425 | 1,649,303 | 1,588,115 |

## Administration – Performance Goals, Strategies, and Measures

| **Goal #1 – Evaluate Human Resource departmental processes for efficiency and improvement** | | | | |
|---|---|---|---|---|
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Number of new employees hired | 241 | 232 | 225 | 235 |
| Percentage of new employees trained in "The Springville Way". | 100% | 100% | 100% | 100% |
| How many job satisfaction surveys were sent out to a sample of employees and returned? | 0 | 189 | 0 | 200 |
| What was the average job satisfaction score (out of 5)? | n/a | 4.5 | 0 | 4.75 |
| **Goal #2 – Strengthen communications and relations between the city, employees, the community, and other business institutions.** | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| How many times do we post on social media per year? | 336 | 444 | 862 | 900 |
| What percentage of the time did we respond to direct messages within one business day? | 93.8% | 90% | 90% | 95% |
| The City Recorders Office preserves the legislative history of the city and provides a comprehensive records management system as defined by Federal and State Statute and Springville City Code. Oversee municipal elections and campaign finance. | | | | |
| **Goal #3 – Compliance with Federal and State Statute and Springville City Code.** | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| City 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 #4 – Records Management | | | | |
|---|---|---|---|---|
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Records scanned and archived according to the State retention schedule | 100% | 100% | 100% | 100% |
| Percentage of GRAMA records requests fulfilled according to UCA 63G-2-103 | 100% | 100% | 100% | 100% |
| Annual Records Officer certification completed (train additional records officers) | 100% | 100% | 100% | 100% |

| Goal #5 – Passport Services | | | | |
|---|---|---|---|---|
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Passport Applications and/or photos processed without error | 99.9% | 99.% | 100% | 100% |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Administration

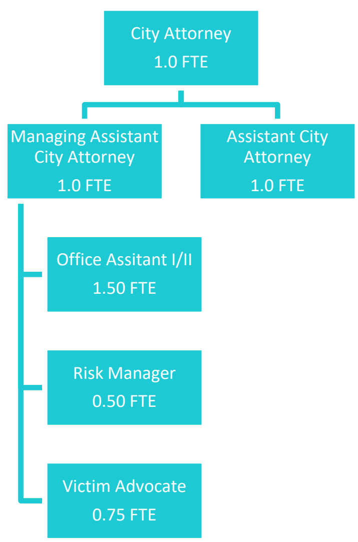
| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4130-110 | SALARIES | 577,365 | 641,024 | 314,878 | 690,049 | 49,025 |
| 10-4130-120 | PART TIME EMPLOYEES SALARIES | 83,996 | 116,548 | 37,820 | 136,444 | 19,896 |
| 10-4130-130 | EMPLOYEE BENEFITS | 239,418 | 256,783 | 118,645 | 264,251 | 7,468 |
| 10-4130-140 | OVERTIME PAY | - | 1,000 | - | 1,000 | - |
| 10-4130-160 | EMPLOYEE RECOGNITION | 39,744 | 50,000 | 11,861 | 50,000 | - |
| | TOTAL PERSONNEL | 940,523 | 1,065,355 | 483,205 | 1,141,744 | 76,389 |
| OPERATIONS | | | | | | |
| 10-4130-200 | BUSINESS LUNCHES | 1,650 | 2,500 | 1,353 | 2,500 | - |
| 10-4130-220 | ORDINANCES AND PUBLICATIONS | 5,859 | 6,300 | 3,558 | 6,500 | 200 |
| 10-4130-230 | MILEAGE AND VEHICLE ALLOWANCE | - | 750 | - | 500 | (250) |
| 10-4130-236 | TRAINING & EDUCATION | 5,746 | 10,900 | 3,542 | 10,850 | (50) |
| 10-4130-237 | OFFICE EXPENSE - PASSPORTS | 6,829 | 7,000 | 2,982 | 7,000 | - |
| 10-4130-240 | OFFICE EXPENSE | 4,828 | 10,250 | 1,363 | 7,500 | (2,750) |
| 10-4130-241 | DEPARTMENT SUPPLIES | 1,880 | 7,500 | 374 | 5,000 | (2,500) |
| 10-4130-242 | ANNUAL BUDGET RETREAT | - | 6,000 | - | 5,000 | (1,000) |
| 10-4130-243 | CITY NEWSLETTER | 6,005 | 9,500 | 1,854 | 9,250 | (250) |
| 10-4130-245 | MERCHANT CREDIT CARD FEES | 6,598 | 6,000 | 2,593 | 6,000 | - |
| 10-4130-250 | EQUIPMENT MAINTENANCE | 394 | 750 | 127 | 750 | - |
| 10-4130-251 | FUEL | 439 | 1,000 | 278 | 750 | (250) |
| 10-4130-252 | VEHICLE EXPENSE | - | 1,000 | - | 1,000 | - |
| 10-4130-253 | CENTRAL SHOP | 2,588 | 4,698 | 957 | 4,842 | 144 |
| 10-4130-254 | MAINTENANCE - FLEET VEHICLES | - | 500 | - | 500 | - |
| 10-4130-255 | COMPUTER OPERATIONS | 21,586 | 24,000 | 23,665 | 40,400 | 16,400 |
| 10-4130-260 | UTILITIES | 6,635 | 12,000 | 2,377 | 7,500 | (4,500) |
| 10-4130-265 | COMMUNICATION/TELEPHONE | 2,469 | - | - | - | - |
| 10-4130-270 | DEFENSE/WITNESS FEES | 75,974 | 90,000 | 32,605 | 90,000 | - |
| 10-4130-310 | PROFESSIONAL AND TECHNICAL SER | 37,314 | 68,100 | 50,286 | 23,500 | (44,600) |
| 10-4130-312 | PUBLIC RELATIONS CAMPAIGN | 22,606 | 30,000 | 2,282 | 30,000 | - |
| 10-4130-321 | VOLUNTEER PROGRAM | - | 500 | - | 500 | - |
| 10-4130-322 | ECONOMIC DEVELOPMENT | 12,421 | 10,000 | 6,035 | 7,500 | (2,500) |
| 10-4130-323 | SUPERVISOR TRAINING | 1,273 | 1,000 | - | 1,000 | - |
| 10-4130-324 | HISTORIC PRESERVATION | - | 15,000 | - | 15,000 | - |
| 10-4130-510 | INSURANCE AND BONDS | 14,816 | 15,300 | 16,935 | 16,973 | 1,673 |
| 10-4130-540 | COMMUNITY PROMOTIONS | 12,996 | 22,000 | 1,613 | 17,000 | (5,000) |
| 10-4130-550 | UNIFORMS | 634 | 1,250 | - | 1,250 | - |
| 10-4130-611 | WELLNESS PROGRAM | - | 2,500 | - | 2,500 | - |
| 10-4130-620 | ELECTIONS | - | 82,000 | 42,143 | - | (82,000) |
| 10-4130-621 | INNOVATIONS | - | 20,000 | - | - | (20,000) |
| 10-4130-710 | COMPUTER HARDWARE & SOFTWARE | 3,223 | - | 248 | - | - |
| 10-4130-736 | CITY UTILITIES | 16,093 | 16,927 | 8,463 | 17,641 | 714 |
| 10-4130-737 | INTERNAL SERVICES CHARGE | 73,309 | 88,230 | 44,115 | 91,458 | 3,228 |
| 10-4130-738 | VEHICLE & EQUIPMENT LEASE | 10,526 | 9,493 | 4,746 | 10,534 | 1,041 |
| 10-4130-781 | HOLIDAY DECORATIONS | 1,213 | 1,000 | 562 | 750 | (250) |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 4,923 | 4,923 |
| | TOTAL OPERATIONS | 355,902 | 583,948 | 255,059 | 446,371 | (137,577) |
| | TOTAL ADMINISTRATION | 1,296,425 | 1,649,303 | 738,264 | 1,588,115 | (61,188) |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 5.70 | 5.70 | 5.75 |
| Personnel Expense | 730,307 | 771,317 | 812,381 |
| Non-Personnel Expense | 330,598 | 206,341 | 195,213 |
| Total | 1,060,905 | 977,658 | 1,007,594 |

## 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** | **2023** | **2024** | **2025** | **2026 (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%) | 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** | **2023** | **2024** | **2025** | **2026 (target)** |
| Claims Ratio (total liability claims per 1,000 residents. National average of claims per 1,000 residents is 0.68 (ICMA)) | 0.39 | 0.43 | 0.34 | <0.68 |
| Claims Payment Ratio (cost per capita. National average paid per liability claim per capita is $6.11 (ICMA)) | $1.24 | $0.76 | $1.41 | <$4.00 |
| EMOD Rate | 1.23 | 1.25 | 1.04 | <1.00 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

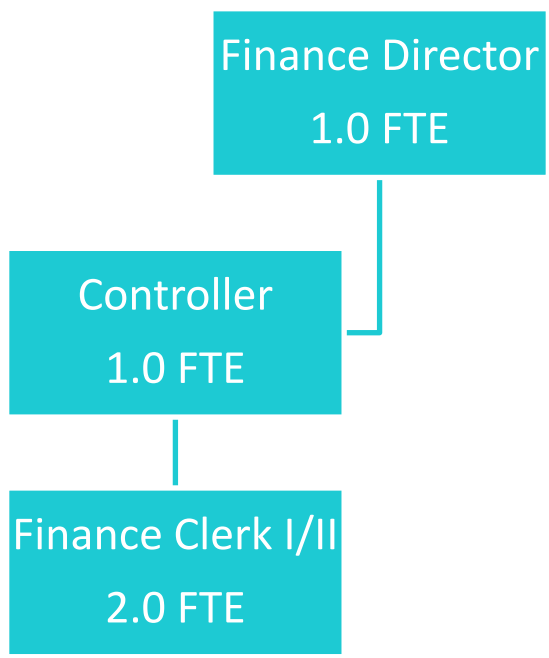
Legal

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4135-110 | SALARIES | 393,740 | 412,872 | 199,849 | 434,628 | 21,756 |
| 10-4135-120 | PART TIME EMPLOYEES SALARIES | 124,755 | 141,246 | 67,425 | 151,354 | 10,108 |
| 10-4135-130 | EMPLOYEE BENEFITS | 210,758 | 215,449 | 104,182 | 224,399 | 8,950 |
| 10-4135-140 | OVERTIME PAY | 98 | - | - | | |
| 10-4135-160 | EMPLOYEE RECOGNITION | 956 | 1,750 | 768 | 2,000 | 250 |
| | TOTAL PERSONNEL | 730,307 | 771,317 | 372,224 | 812,381 | 41,064 |
| | | | | | | |
| OPERATIONS | | | | | | |
| 10-4135-200 | BUSINESS LUNCHES | 1,088 | 1,000 | 227 | 750 | (250) |
| 10-4135-220 | ORDINANCES AND PUBLICATIONS | 3,306 | 7,300 | 3,709 | 7,000 | (300) |
| 10-4135-230 | MILEAGE AND VEHICLE ALLOWANCE | 679 | 750 | - | 750 | - |
| 10-4135-236 | TRAINING & EDUCATION | 6,347 | 10,500 | 2,020 | 9,000 | (1,500) |
| 10-4135-237 | TRAINING MATERIALS | 321 | - | - | - | - |
| 10-4135-240 | OFFICE EXPENSE | 1,132 | 1,750 | 491 | 1,250 | (500) |
| 10-4135-241 | DEPARTMENT SUPPLIES | 467 | - | 47 | - | - |
| 10-4135-255 | COMPUTER OPERATIONS | 8,062 | 11,500 | 462 | 11,500 | - |
| 10-4135-260 | UTILTIES | 964 | 1,750 | 353 | 1,100 | (650) |
| 10-4135-265 | COMMUNICATION/TELEPHONE | 1,835 | - | 100 | - | - |
| 10-4135-310 | PROFESSIONAL AND TECHNICAL SER | 15,100 | 60,000 | 25,504 | 60,000 | - |
| 10-4135-510 | INSURANCE AND BONDS | 3,672 | 4,000 | 4,105 | 4,340 | 340 |
| 10-4135-511 | CLAIMS SETTLEMENTS | 220,593 | 30,000 | - | 20,000 | (10,000) |
| 10-4135-512 | COMMUNITY PROGRAMS | 177 | - | - | - | - |
| 10-4135-550 | UNIFORMS | 373 | 1,250 | - | 1,000 | (250) |
| 10-4135-551 | SAFETY PROGRAM | 4,019 | 15,000 | 270 | 13,000 | (2,000) |
| 10-4135-710 | COMPUTER HARDWARE & SOFTWARE | 2,064 | - | 713 | - | - |
| 10-4135-731 | YOUTH COURT EXPENSES | 3,985 | 10,000 | 2,946 | 9,000 | (1,000) |
| 10-4135-736 | CITY UTILITIES | 11,119 | 11,351 | 5,676 | 11,830 | 479 |
| 10-4135-737 | INTERNAL SERVICES CHARGE | 45,295 | 40,190 | 20,095 | 41,543 | 1,353 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 3,151 | 3,151 |
| | TOTAL OPERATIONS | 330,598 | 206,341 | 66,719 | 195,213 | (11,128) |
| | TOTAL LEGAL | 1,060,905 | 977,658 | 438,943 | 1,007,594 | 29,936 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 5.00 | 4.25 | 4.00 |
| Personnel Expense | 490,713 | 513,273 | 541,894 |
| Non-Personnel Expense | 223,422 | 267,497 | 191,709 |
| Total | 714,135 | 780,770 | 733,603 |

**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 2024 | FY 2025 | FY 2026 (Est.) | FY 2027 (Target) |
|---|---|---|---|---|
| Rating (S&P/Fitch): | AA/AA+ | AA/AA+ | AA/AA+ | AA/AA+ |
| General Fund unrestricted fund balance as a percentage of revenue budget: | 30.0 | 23.7 | 33.0 | 34.0 |
| Percent of Department expense reports delivered by 15th 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 2024 | FY 2025 | FY 2026 (Est.) | FY 2027 (Target) |
|---|---|---|---|---|
| Number of invoices processed: | 13,379 | 13,191 | 13,200 | 13,250 |
| Percentage of invoices paid on time: | 97% | 96% | 97% | 98% |
| Number of POs opened: | 376 | 292 | 300 | 305 |
| Percentage of POs opened after invoice date: | 10% | 33% | 15% | 5% |

**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 2024 | FY 2025 | FY 2026 (Est.) | FY 2027 (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 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

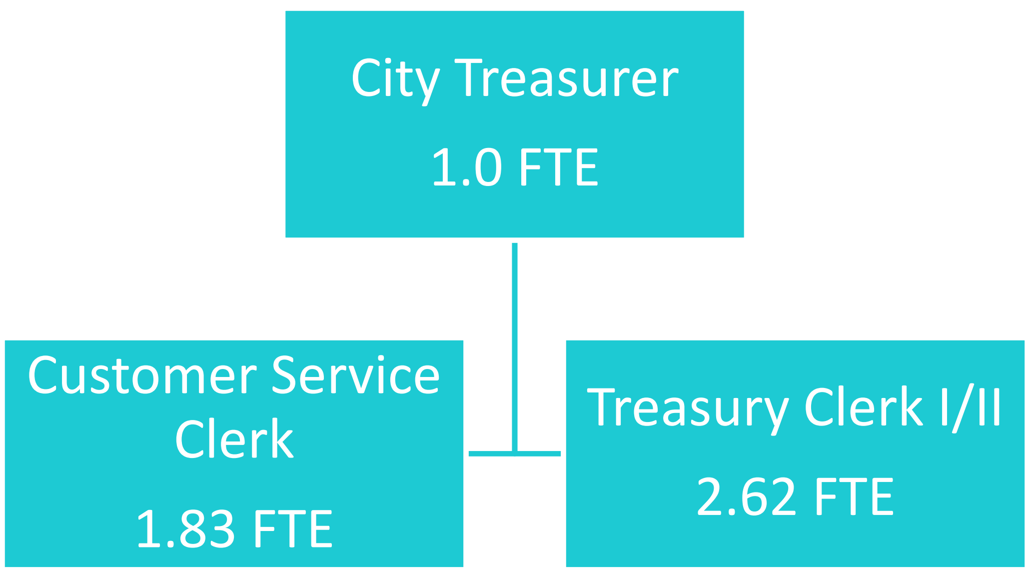
Finance

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4140-110 | OFFICE SALARIES | 320,611 | 334,736 | 162,626 | 401,386 | 66,650 |
| 10-4140-120 | PART TIME EMPLOYEES SALARIES | 61,877 | 64,417 | 31,529 | - | (64,417) |
| 10-4140-130 | EMPLOYEE BENEFITS | 107,146 | 112,912 | 50,679 | 139,275 | 26,363 |
| 10-4140-140 | OVERTIME PAY | | | | | |
| 10-4140-160 | EMPLOYEE RECOGNITION | 1,079 | 1,208 | 957 | 1,233 | 25 |
| | TOTAL PERSONNEL | 490,713 | 513,273 | 245,790 | 541,894 | 28,621 |
| OPERATIONS | | | | | | |
| 10-4140-200 | BUSINESS LUNCHES | 237 | 350 | 93 | 350 | - |
| 10-4140-220 | ORDINANCES & PUBLICATIONS | 2,781 | 5,000 | 1,917 | 4,409 | (591) |
| 10-4140-230 | MILEAGE AND VEHICLE ALLOWANCE | 22 | 1,000 | - | 1,000 | - |
| 10-4140-236 | TRAINING & EDUCATION | 4,383 | 8,000 | 1,518 | 7,550 | (450) |
| 10-4140-240 | OFFICE EXPENSE | 21,715 | 27,225 | 13,495 | 15,554 | (11,671) |
| 10-4140-241 | POSTAGE-MAILING UTILITY BILLS | 54,215 | 53,820 | 27,339 | - | (53,820) |
| 10-4140-245 | UTILITY BILL PRINTING/STUFFING | 11,281 | 12,500 | 5,431 | - | (12,500) |
| 10-4140-250 | EQUIPMENT EXPENSE | 2,149 | 1,940 | 620 | 1,992 | 52 |
| 10-4140-255 | COMPUTER OPERATIONS | 887 | 750 | 536 | 750 | - |
| 10-4140-260 | UTILITIES | 1,607 | 2,850 | 589 | 2,050 | (800) |
| 10-4140-265 | COMMUNICATIONS/TELEPHONE | 1,641 | - | - | - | - |
| 10-4140-310 | PROFESSIONAL & TECHNICAL SERVI | 76,791 | 85,500 | 77,444 | 85,500 | - |
| 10-4140-510 | INSURANCE & BONDS | 4,001 | 4,300 | 4,473 | 3,208 | (1,092) |
| 10-4140-550 | UNIFORMS | 393 | 595 | - | 613 | 18 |
| 10-4140-710 | COMPUTER HARDWARE & SOFTWARE | 919 | - | - | - | - |
| 10-4140-720 | OFFICE FURNITURE & EQUIPMENT | - | 500 | - | 500 | - |
| 10-4140-736 | CITY UTILITIES | 8,290 | 8,463 | 4,232 | 8,820 | 357 |
| 10-4140-737 | INTERNAL SERVICES CHARGE | 32,111 | 54,704 | 27,352 | 56,459 | 1,755 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 2,954 | 2,954 |
| | TOTAL OPERATIONS | 223,422 | 267,497 | 165,039 | 191,709 | (75,788) |
| | TOTAL FINANCE | 714,135 | 780,770 | 410,829 | 733,603 | (47,167) |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 4.94 | 5.45 | 5.45 |
| Personnel Expense | 414,097 | 459,950 | 483,453 |
| Non-Personnel Expense | 380,055 | 78,326 | 189,179 |
| Total | 794,152 | 538,276 | 672,632 |

## 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.<br>**Strategy #2** – Cross train with co-workers to increase knowledge and task coverage.<br>**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 2024** | **FY 2025** | **FY 2026** | **FY 2027 (target)** |
| Customer Service Training: | 80% | 80% | 80% | 100% |
| Cross Training Opportunity: | 10 | 10 | 12 | 12 |
| **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 2024** | **FY 2025** | **FY 2026** | **FY 2027 (target)** |
| Bad debt write-offs (utilities): | $30,498 | 67,580.84 | 30,000 | 30,000 |
| Outside Agency Recovery Rate | -45.68% | 25.01% | 30.00% | 30.00% |
| % of Utility Billings vs. Collections | 0.12% | .098% | .05% | .05% |
| **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.<br>**Strategy #2 –** Promote efficient payment options and paperless billing. | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026 (target)** | **FY 2027 (target)** |
| On-Line Payments: | 131,909 | 135,046 | 139,964 | 140,000 |
| Payments Entered by Hand: | 40,276 | 37,320 | 36,308 | 36,500 |
| % of payments received online: | 76.63% | 78.35% | 79.40% | 80.00% |
| City Wide Cashiers Trained | 88% | 88% | 88% | 100% |

| Goal #4 – Maximize interest earnings with available cash. | | | | |
|---|---|---|---|---|
| **Strategy #1 –** Maximize interest earnings through prudent investments.<br>**Strategy #2 –** Ensure compliance with State Money Management Act and Council policy. | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027 (target)** |
| Interest earnings as a percentage of PTIF rate | 92.50% | 90.74% | 95.00% | 95.00% |

| Goal #5 – Process payroll checks accurately and efficiently. | | | | |
|---|---|---|---|---|
| **Strategy #1 –** Reconcile benefits with insurances and H.R.<br>**Strategy #2 –** Provide reminders and training to supervisors for time card and policy compliance.<br>**Strategy #3 –** Utilize technology including timekeeping system to improve processing. | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027 (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 | 260 | 317 | 275 | 325 |

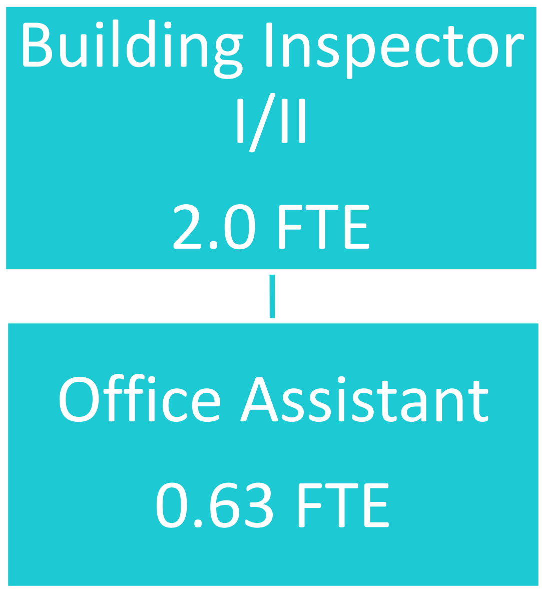
SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Treasury

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4145-110 | OFFICE SALARIES | 216,336 | 225,259 | 109,965 | 237,180 | 11,921 |
| 10-4145-120 | PART-TIME EMPLOYEE SALARIES | 79,252 | 110,378 | 42,705 | 117,674 | 7,296 |
| 10-4145-130 | EMPLOYEE BENEFITS | 116,577 | 122,513 | 57,823 | 126,299 | 3,786 |
| 10-4145-140 | OVERTIME PAY | | | | - | |
| 10-4145-160 | EMPLOYEE RECOGNITION | 1,932 | 1,800 | 848 | 2,300 | 500 |
| | TOTAL PERSONNEL | 414,097 | 459,950 | 211,342 | 483,453 | 23,503 |
| OPERATIONS | | | | | | |
| 10-4145-236 | TRAINING & EDUCATION | 630 | 2,000 | 1,298 | 2,150 | 150 |
| 10-4145-240 | OFFICE EXPENSE | 1,508 | 1,000 | 2,306 | 32,000 | 31,000 |
| 10-4145-242 | POSTAGE | 6,592 | 8,000 | 3,657 | 64,500 | 56,500 |
| 10-4145-245 | MERCHANT CREDIT CARD FEES | 310,988 | - | - | - | - |
| 10-4145-255 | COMPUTER OPERATIONS | 375 | 6,000 | 3,330 | 5,000 | (1,000) |
| 10-4145-260 | UTILITIES | 1,607 | 3,000 | 589 | 3,500 | 500 |
| 10-4145-265 | COMMUNICATIONS/TELEPHONE | 759 | 800 | - | - | (800) |
| 10-4145-310 | PROFESSIONAL & TECHNICAL SERVI | 7,381 | 8,000 | 7,340 | 28,800 | 20,800 |
| 10-4145-510 | INSURANCE & BONDS | 3,005 | 3,300 | 3,360 | 4,114 | 814 |
| 10-4145-550 | UNIFORMS | - | 750 | 81 | 500 | (250) |
| 10-4145-710 | COMPUTER HARDWARE & SOFTWARE | 1,390 | 2,500 | - | 5,000 | 2,500 |
| 10-4145-720 | OFFICE FURNITURE & EQUIPMENT | - | 1,000 | - | - | (1,000) |
| 10-4145-736 | CITY UTILITIES | 9,643 | 10,853 | 5,427 | 11,311 | 458 |
| 10-4145-737 | INTERNAL SERVICES CHARGE | 36,176 | 31,123 | 15,561 | 32,206 | 1,083 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 98 | 98 |
| | TOTAL OPERATIONS | 380,055 | 78,326 | 42,948 | 189,179 | 110,853 |
| | TOTAL TREASURY | 794,152 | 538,276 | 254,290 | 672,632 | 134,356 |

# Building Inspections

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




### Building Inspections Summary

| | FY 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 4.13 | 2.63 | 2.63 |
| Personnel Expense | 500,229 | 525,903 | 300,493 |
| Non-Personnel Expense | 99,851 | 103,713 | 74,882 |
| Total | 600,080 | 629,619 | 375,375 |

## 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**<br>1. Have adequate staffing to provide timely plan review and inspections.<br>2. Implement Permit Technician job description for Office Assistant.<br>3. Improve training and professional development for staff.<br>4. Streamline processes for efficiencies and clarity.<br>5. Update handouts/info to assist clients in the application and inspection process.<br>6. Verify staff capacity and level of service metrics. |
| **Measures**<br>1. Plan reviews for non-commercial permits within 14 business days.<br>2. Plan reviews for commercial and multi-family within 21 business days.<br>3. Inspection response within 2 days from request.<br>4. Have all combination certified building inspectors by Q3.<br>5. Implement Permit Technician job description by Q3. |
| **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. |

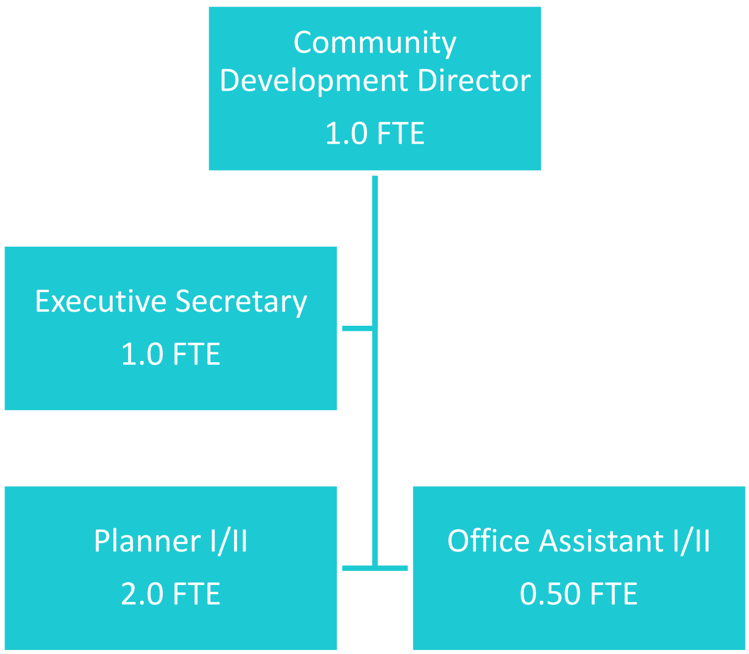
**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Building Inspections

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4160-110 | OFFICE SALARIES | 316,826 | 332,430 | 161,349 | 169,544 | (162,886) |
| 10-4160-120 | PART-TIME EMPLOYEE SALARIES | 15,858 | 21,253 | 4,917 | 31,660 | 10,407 |
| 10-4160-130 | EMPLOYEE BENEFITS | 165,718 | 172,220 | 79,529 | 99,289 | (72,931) |
| 10-4160-140 | OVERTIME PAY | 157 | - | 93 | - | - |
| 10-4160-160 | EMPLOYEE RECOGNITION | 1,670 | - | 392 | - | - |
| | TOTAL PERSONNEL | 500,229 | 525,903 | 246,279 | 300,493 | (225,410) |
| | | | | | | |
| OPERATIONS | | | | | | |
| 10-4160-200 | BUSINESS LUNCHES | - | 200 | - | 200 | - |
| 10-4160-220 | ORDINANCES & PUBLICATIONS | - | 800 | - | 400 | (400) |
| 10-4160-230 | MILEAGE AND VEHICLE ALLOWANCE | - | 300 | - | 300 | - |
| 10-4160-236 | TRAINING & EDUCATION | 5,647 | 5,490 | 1,482 | 4,670 | (820) |
| 10-4160-240 | OFFICE EXPENSE | 1,109 | 550 | 940 | 1,100 | 550 |
| 10-4160-245 | MERCHANT CREDIT CARD FEES | 2,918 | 1,800 | 1,188 | 1,800 | - |
| 10-4160-250 | EQUIPMENT EXPENSE | 337 | 650 | 243 | 650 | - |
| 10-4160-251 | FUEL | 1,729 | 1,750 | 674 | 1,420 | (330) |
| 10-4160-253 | CENTRAL SHOP | 2,740 | 3,380 | 1,031 | 3,483 | 103 |
| 10-4160-255 | COMPUTER OPERATIONS | 5,500 | 5,500 | 5,500 | 5,500 | - |
| 10-4160-260 | UTILITIES | 1,609 | 3,450 | 589 | 3,450 | - |
| 10-4160-265 | COMMUNICATIONS/TELEPHONE | 2,794 | - | - | - | - |
| 10-4160-270 | REMIT BLDG PERMIT FEES TO STAT | 3,376 | 3,500 | 724 | 4,150 | 650 |
| 10-4160-310 | PROFESSIONAL & TECHNICAL SERVICES | 14,287 | 30,000 | 21,041 | - | (30,000) |
| 10-4160-510 | INSURANCE & BONDS | 2,843 | 3,100 | 3,230 | 3,673 | 573 |
| 10-4160-550 | UNIFORMS | 361 | 550 | - | 1,200 | 650 |
| 10-4160-710 | COMPUTER HARDWARE & SOFTWARE | 2,536 | - | 468 | - | - |
| 10-4160-736 | CITY UTILITIES | 8,046 | 8,214 | 4,107 | 8,561 | 347 |
| 10-4160-737 | INTERNAL SERVICES CHARGE | 37,219 | 28,400 | 14,200 | 29,388 | 988 |
| 10-4160-738 | VEHICLE & EQUIPMENT LEASE | 6,800 | 6,079 | 3,039 | 4,740 | (1,339) |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 197 | 197 |
| | TOTAL OPERATIONS | 99,851 | 103,713 | 58,458 | 74,882 | (28,831) |
| | TOTAL BUILDING | 600,080 | 629,616 | 304,737 | 375,375 | (254,241) |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 4.50 | 4.50 | 4.50 |
| Personnel Expense | 500,229 | 525,903 | 549,856 |
| Non-Personnel Expense | 527,976 | 447,147 | 171,064 |
| Total | 1,028,205 | 973,050 | 720,920 |

## Planning and Zoning – FY 2027 Goals

<table>
<tr><td colspan="2">Goal 1 – 98% accuracy in project plan and building permit review</td></tr>
<tr><td colspan="2">Strategies<br>1. Review submissions against application checklists for completeness.<br>2. Produce and use review checklists for common applications.<br>3. Cite relevant code sections in staff reports.<br>4. Track new comments issued after first review.</td></tr>
<tr><td colspan="2">Measures<br>1. Substantive review errors discovered after first review. Target: Equal to or less than 2% of reviews.<br>2. Substantive review errors discovered after issuance of approval. Target: None.</td></tr>
<tr><td colspan="2">Goal 2 – Update of “Shaping Springville for 2030 – the Springville City General Plan”</td></tr>
<tr><td colspan="2">Strategy – Approve general plan update; implement strategies and recommendations of the plan and comprehensively review General Plan every five years for future update needs.</td></tr>
<tr><td>Measures</td><td>FY 2027</td></tr>
<tr><td>Prepare Draft General Plan Update Document</td><td>Complete plan adoption by end of 2026,</td></tr>
<tr><td colspan="2">Goal 3 – Update Springville Development Code</td></tr>
<tr><td colspan="2">Strategy – Facilitate a holistic review and rewriting of Springville Code Titles 7, 10, 11, and 14.</td></tr>
<tr><td>Measures</td><td>FY 2027</td></tr>
<tr><td>Adopt updated code titles.</td><td>Complete titles 11 and 14 by end of FY 2027,</td></tr>
</table>

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Planning & Zoning

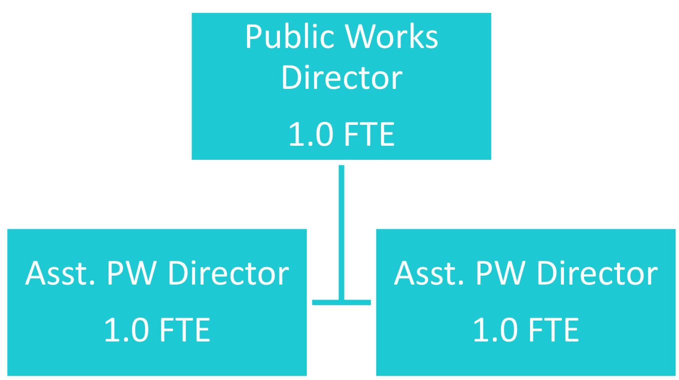
| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4165-110 | OFFICE SALARIES | 316,826 | 332,430 | 161,349 | 350,684 | 18,254 |
| 10-4165-120 | PART-TIME EMPLOYEE SALARIES | 15,858 | 21,253 | 4,917 | 23,408 | 2,155 |
| 10-4165-130 | EMPLOYEE BENEFITS | 165,718 | 172,220 | 79,529 | 175,764 | 3,544 |
| 10-4165-140 | OVERTIME PAY | 157 | - | 93 | - | - |
| 10-4165-160 | EMPLOYEE RECOGNITION | 1,670 | - | 392 | - | - |
| | TOTAL PERSONNEL | 500,229 | 525,903 | 246,279 | 549,856 | 23,953 |
| | | | | | | |
| OPERATIONS | | | | | | |
| 10-4165-200 | BUSINESS LUNCHES | 2,053 | 400 | 10 | 300 | (100) |
| 10-4165-220 | ORDINANCES & PUBLICATIONS | - | 65 | 56 | 65 | - |
| 10-4165-225 | MEMBERSHIP, DUES, PUBLICATIONS | 1,588 | 1,620 | 393 | 1,620 | - |
| 10-4165-230 | MILEAGE AND VEHICLE ALLOWANCE | 368 | 385 | - | 399 | 14 |
| 10-4165-236 | TRAINING & EDUCATION | 3,431 | 6,260 | 2,276 | 6,500 | 240 |
| 10-4165-240 | OFFICE EXPENSE | 5,617 | 3,000 | 3,001 | 3,500 | 500 |
| 10-4165-241 | DEPARTMENT SUPPLIES | 529 | 600 | 135 | 600 | - |
| 10-4165-245 | MERCHANT CREDIT CARD FEES | 3,753 | 4,000 | 1,684 | 4,000 | - |
| 10-4165-250 | EQUIPMENT EXPENSE | - | 300 | 49 | 300 | - |
| 10-4165-252 | HISTORICAL PRESERVATION GRANT | - | 20,000 | - | - | (20,000) |
| 10-4165-255 | COMPUTER OPERATIONS | 21,878 | 20,303 | 2,623 | 19,234 | (1,069) |
| 10-4165-260 | UTILITIES | 1,609 | 3,600 | 589 | 3,450 | (150) |
| 10-4165-265 | COMMUNICATIONS/TELEPHONE | 673 | - | - | - | - |
| 10-4165-310 | PROFESSIONAL & TECHNICAL SERVI | 101,102 | 290,000 | 114,197 | 30,000 | (260,000) |
| 10-4165-510 | INSURANCE & BONDS | 3,556 | 3,900 | 3,976 | 4,151 | 251 |
| 10-4165-550 | UNIFORMS | 312 | 450 | - | 260 | (190) |
| 10-4165-710 | COMPUTER HARDWARE & SOFTWARE | 3,798 | - | - | - | - |
| 10-4165-736 | CITY UTILITIES | 8,778 | 8,961 | 4,481 | 9,339 | 378 |
| 10-4165-737 | INTERNAL SERVICES CHARGE | 368,931 | 83,303 | 41,652 | 85,967 | 2,664 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 1,378 | 1,378 |
| | TOTAL OPERATIONS | 527,976 | 447,147 | 175,121 | 171,064 | (276,083) |
| | TOTAL PLANNING | 1,028,205 | 973,050 | 421,401 | 720,920 | (252,130) |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 4.00 | 3.00 | 3.00 |
| Personnel Expense | 655,615 | 678,521 | 695,154 |
| Non-Personnel Expense | 60,386 | 97,265 | 104,710 |
| Total | 716,001 | 775,786 | 799,864 |

## 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 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Weekly Division Head Meetings | 51 | 50 | 49 | 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 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Review Processes on a monthly basis to discover ineffective and/or unproductive practices: | 11 | 12 | 10 | 12 |
| **Goal #3** – Increase "Business Savvy" knowledge of each Division Head. | | | | |
| **Strategy** – Encourage/require investigative mentoring, instructional classes, and "general thinking" of *current* business practices versus initiating a better way to run the division. | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Track Revenues versus Expenses Quarterly: | 4 | 4 | 4 | 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 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Complete one quarterly meeting with each division of PW (Wastewater/Storm Water, Streets/Solid Waste, Water/Secondary Water, and Engineering). | 10 | 12 | 8 | 16 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

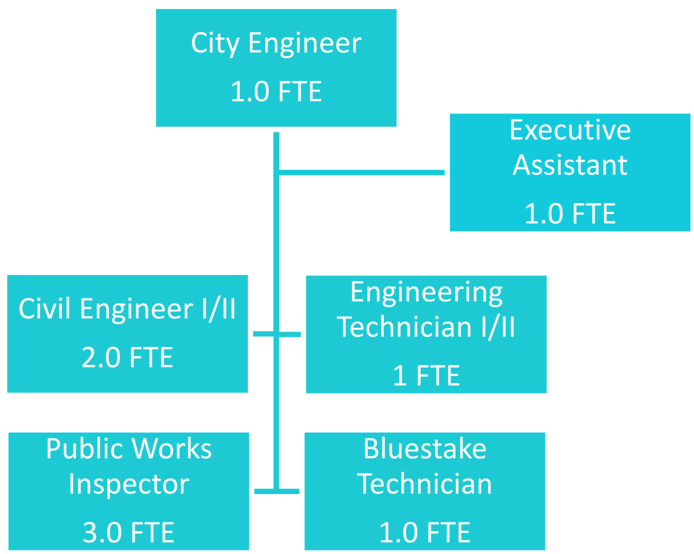
Public Works

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4180-110 | OFFICE SALARIES | 452,273 | 471,744 | 226,773 | 491,528 | 19,784 |
| 10-4180-120 | PART TIME EMPLOYEE SALARIES | - | - | - | - | |
| 10-4180-130 | EMPLOYEE BENEFITS | 202,472 | 206,027 | 96,698 | 203,626 | (2,401) |
| 10-4180-160 | EMPLOYEE RECOGNITION | 870 | 750 | 241 | - | (750) |
| | TOTAL PERSONNEL | 655,615 | 678,521 | 323,712 | 695,154 | 16,633 |
| OPERATIONS | | | | | | |
| 10-4180-200 | BUSINESS LUNCHES | 35 | 900 | - | 900 | - |
| 10-4180-220 | ORDINANCES & PUBLICATIONS | - | 1,000 | - | 400 | (600) |
| 10-4180-230 | MILEAGE AND VEHICLE ALLOWANCE | 200 | 1,876 | 582 | 2,149 | 273 |
| 10-4180-236 | TRAINING & EDUCATION | 10,394 | 21,075 | 5,342 | 21,245 | 170 |
| 10-4180-240 | OFFICE EXPENSE | 1,960 | 700 | 189 | 700 | - |
| 10-4180-241 | DEPARTMENT SUPPLIES | 434 | 1,000 | 318 | 1,000 | - |
| 10-4180-245 | MERCHANT CREDIT CARD FEES | 2,543 | - | 781 | - | - |
| 10-4180-250 | EQUIPMENT EXPENSE | - | 500 | 805 | 500 | - |
| 10-4180-255 | COMPUTER OPERATIONS | 535 | 800 | 376 | 800 | - |
| 10-4180-260 | UTILITIES | 482 | 500 | 177 | 500 | - |
| 10-4180-265 | COMMUNICATIONS/TELEPHONE | 1,757 | - | - | - | - |
| 10-4180-310 | PROFESSIONAL & TECHNICAL SERVI | 1,770 | 19,412 | 9,017 | 27,500 | 8,088 |
| 10-4180-330 | CUSTOMER SERVICE REQUESTS | 2,000 | 3,000 | - | 1,400 | (1,600) |
| 10-4180-510 | INSURANCE & BONDS | 1,828 | 2,000 | 1,988 | 2,264 | 264 |
| 10-4180-550 | UNIFORMS | 399 | 660 | - | - | (660) |
| 10-4180-551 | PERSONAL SAFETY EQUIPMENT | 24 | 430 | 110 | - | (430) |
| 10-4180-610 | SUNDRY EXPENDITURES | 300 | - | - | - | - |
| 10-4180-710 | COMPUTER HARDWARE & SOFTWARE | 629 | - | - | - | - |
| 10-4180-736 | CITY UTILITIES | 7,803 | 7,966 | 3,983 | 8,301 | 335 |
| 10-4180-737 | INTERNAL SERVICES CHARGE | 27,294 | 35,446 | 17,723 | 37,050 | 1,604 |
| | TOTAL OPERATIONS | 60,386 | 97,265 | 41,390 | 104,710 | 7,445 |
| | TOTAL PUBLIC WORKS | 716,001 | 775,786 | 365,102 | 799,864 | 24,078 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 7.75 | 9.00 | 9.00 |
| Personnel Expense | 904,192 | 1,115,925 | 1,182,506 |
| Non-Personnel Expense | 220,970 | 400,416 | 379,742 |
| Total | 1,125,162 | 1,516,341 | 1,562,248 |

**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% | 75% |
| **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 | 0 |
| **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 2027**
**INTERIM BUDGET**

Engineering

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4185-110 | OFFICE SALARIES | 609,111 | 748,592 | 314,704 | 808,555 | 59,963 |
| 10-4185-120 | PART-TIME SALARIES | (26) | - | - | - | - |
| 10-4185-130 | EMPLOYEE BENEFITS | 291,627 | 360,633 | 143,372 | 367,476 | 6,843 |
| 10-4185-140 | OVERTIME PAY | 629 | 4,000 | 16 | 4,000 | - |
| 10-4185-160 | EMPLOYEE RECOGNITION | 2,850 | 2,700 | 977 | 2,475 | (225) |
| | TOTAL PERSONNEL | 904,192 | 1,115,925 | 459,069 | 1,182,506 | 66,581 |
| | | | | | | |
| OPERATIONS | | | | | | |
| 10-4185-200 | BUSINESS LUNCHES | 83 | 200 | - | 200 | - |
| 10-4185-220 | ORDINANCES AND PUBLICATIONS | - | 1,000 | - | 500 | (500) |
| 10-4185-230 | MILEAGE AND VEHICLE ALLOWANCE | - | 1,500 | - | 1,500 | - |
| 10-4185-236 | TRAINING & EDUCATION | 3,088 | 10,300 | 3,778 | 10,150 | (150) |
| 10-4185-240 | OFFICE EXPENSE | 121 | 500 | 311 | 500 | - |
| 10-4185-241 | DEPARTMENT SUPPLIES | 4,501 | 14,380 | 1,295 | 10,410 | (3,970) |
| 10-4185-245 | MERCHANT CREDIT CARD FEES | 3,066 | 6,400 | 1,417 | 5,000 | (1,400) |
| 10-4185-250 | EQUIPMENT EXPENSE | 17,454 | 9,660 | 1,553 | 7,532 | (2,128) |
| 10-4185-251 | FUEL | 5,362 | 10,101 | 2,500 | 7,637 | (2,464) |
| 10-4185-253 | CENTRAL SHOP | 2,875 | 6,347 | 2,256 | 6,541 | 194 |
| 10-4185-255 | COMPUTER OPERATIONS | 1,542 | - | - | - | - |
| 10-4185-260 | UTILITIES | 482 | 500 | 177 | 500 | - |
| 10-4185-265 | COMMUNICATIONS/TELEPHONE | 9,882 | - | - | - | - |
| 10-4185-300 | LICENSING AGREEMENTS | 11,533 | 17,595 | 5,615 | 17,595 | - |
| 10-4185-310 | PROFESSIONAL & TECHNICAL SERVI | 35,938 | 206,923 | 54,355 | 193,997 | (12,926) |
| 10-4185-510 | INSURANCE & BONDS | 5,779 | 6,200 | 6,461 | 9,234 | 3,034 |
| 10-4185-550 | UNIFORMS | 3,033 | 3,395 | 1,096 | 3,395 | - |
| 10-4185-551 | PERSONAL SAFETY EQUIPMENT | 958 | 3,135 | 1,368 | 3,135 | - |
| 10-4185-710 | COMPUTER HARDWARE & SOFTWARE | 2,242 | - | 248 | - | - |
| 10-4185-736 | CITY UTILITIES | 15,117 | 13,940 | 6,970 | 14,528 | 588 |
| 10-4185-737 | INTERNAL SERVICES CHARGE | 60,822 | 54,556 | 27,278 | 57,635 | 3,079 |
| 10-4185-738 | VEHICLE & EQUIPMENT LEASE | 37,091 | 33,784 | 16,892 | 29,753 | (4,031) |
| | TOTAL OPERATIONS | 220,970 | 400,416 | 133,570 | 379,742 | (20,674) |
| | TOTAL ENGINEERING | 1,125,162 | 1,516,341 | 592,639 | 1,562,248 | 45,907 |

# 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

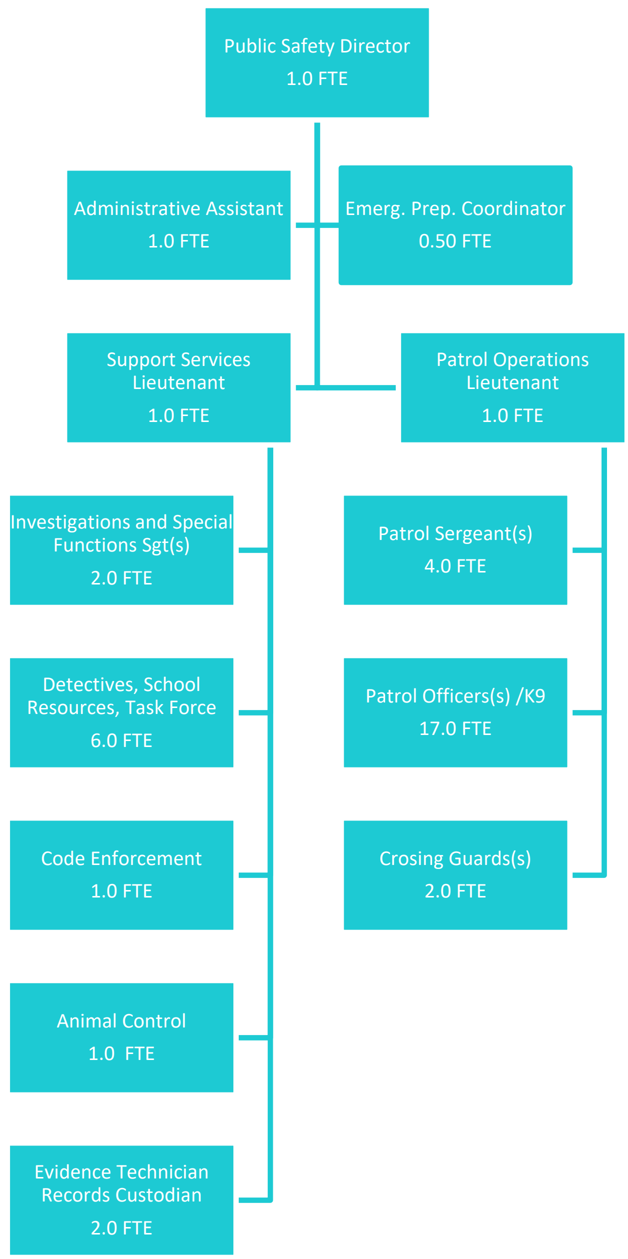
**Our Values**:

- We Protect our Community
- We Protect Civil Rightspolice
- 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 40.60 | 40.60 | 39.50 |
| Personnel Expense | 5,088,282 | 5,317,982 | 5,311,536 |
| Non-Personnel Expense | 1,374,488 | 1,464,619 | 1,581,926 |
| Total | 6,462,770 | 6,782,601 | 6,893,462 |

**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) | **2022** | **2023** | **2024** | **2025** |
| Domestic Violence Investigations | 385 | 361 | 306 | 345 |
| Drug Cases | 304 | 298 | 152 | 142 |
| Drug Arrests/Citations | 305 | 331 | 149 | 122 |
| Traffic Stops | 5341 | 5,947 | 6,138 | 4989 |
| Arrests for Driving Under the Influence | 153 | 278 | 176 | 144 |
| Traffic Accidents | 748 | 752 | 828 | 814 |
| Total Calls for Service | 26,523 | 27,924 | 25,474 | 24,217 |
| Officer Initiated Calls | 10,244 | 11,147 | 10,103 | 9231 |
| **Goal #2** - Protect life and property in Springville | | | | |
| **Strategy -** Respond to criminal acts, investigate and refer suspects for prosecution. | | | | |
| **Measures** (Calendar years) | **2022** | **2023** | **2024** | **2025** |
| Property Crimes Per 1,000 Population | 10.11 | 10.69 | 8.02 | 8.30 |
| Violent Crimes Per 1,000 Population | 4.08 | 5.58 | 3.02 | 4.6 |
| Value of Property Stolen | 659,027 | 667,628 | 541,194 | 445,536 |
| Value of Property Recovered | 294,671 | 159,106 | 145,708 | |
| Percentage of Property Recovered | 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)** | | | | |
|---|---|---|---|---|
| | **2022** | **2023** | **2024** | **2025** |
| **HOMICIDE** | 4 | 3 | 1 | 1 |
| **RAPE** | 5 | 7 | 16 | 16 |
| **ROBBERY** | 7 | 3 | 7 | 7 |
| **ASSAULT** | 138 | 188 | 196 | 196 |
| **BURGLARY** | 27 | 22 | 20 | 20 |
| **LARCENY/THEFT** | 325 | 333 | 249 | 249 |
| **MOTOR VEHICLE THEFT** | 27 | 28 | 24 | 24 |
| **ARSON** | 1 | 2 | 1 | 1 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

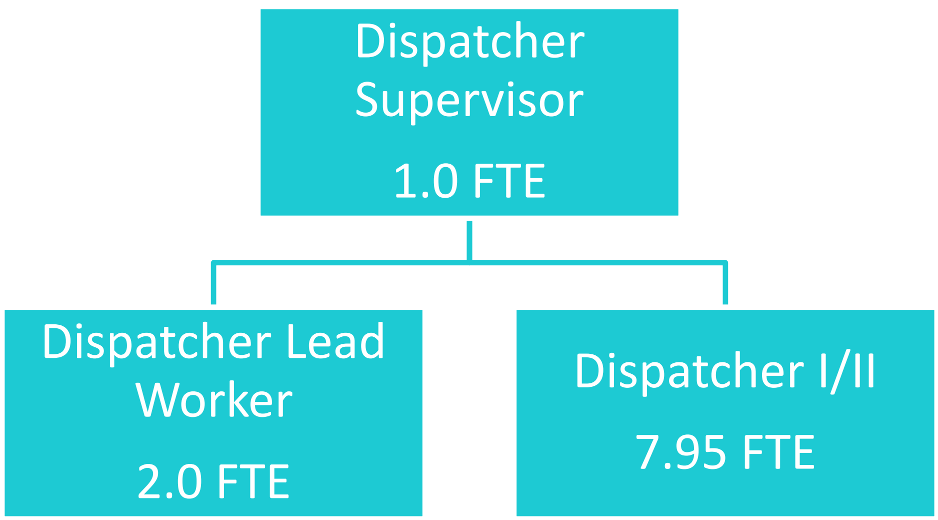
Police

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4210-110 | PAYROLL - POLICE | 2,951,727 | 3,082,033 | 1,449,038 | 3,117,214 | 35,181 |
| 10-4210-120 | PART-TIME EMPLOYEE SALARIES | 75,445 | 109,906 | 53,634 | 97,496 | (12,410) |
| 10-4210-130 | EMPLOYEE BENEFITS | 1,764,372 | 1,834,388 | 811,091 | 1,856,408 | 22,020 |
| 10-4210-140 | OVERTIME PAY | 160,083 | 68,655 | 77,549 | 75,218 | 6,563 |
| 10-4210-141 | OVERTIME PAY-LIQUOR TAX ACTIVI | 4,354 | 5,000 | - | 5,000 | - |
| 10-4210-142 | OVERTIME PAY - REIMBURSABLE | 49,999 | 60,000 | 52,978 | 77,000 | 17,000 |
| 10-4210-143 | OVERTIME PAY - HOLIDAYS | 37,448 | 40,000 | 22,397 | 43,000 | 3,000 |
| 10-4210-144 | OVERTIME PAY - TASKFORCE | 36,034 | 110,000 | - | 32,000 | (78,000) |
| 10-4210-160 | EMPLOYEE RECOGNITION | 8,819 | 8,000 | 4,055 | 8,000 | - |
| | TOTAL PERSONNEL | 5,088,282 | 5,317,982 | 2,470,740 | 5,311,336 | (6,646) |
| OPERATIONS | | | | | | |
| 10-4210-200 | BUSINESS LUNCHES | 1,897 | 1,000 | 725 | 2,700 | 1,700 |
| 10-4210-236 | TRAINING & EDUCATION | 26,148 | 17,275 | 9,692 | 17,439 | 164 |
| 10-4210-237 | EDUCATION REIMBURSEMENTS | - | 9,210 | 477 | 2,108 | (7,102) |
| 10-4210-238 | CERT | 2,734 | 2,600 | 1,012 | 2,600 | - |
| 10-4210-240 | OFFICE EXPENSE | 10,139 | 8,400 | 5,850 | 11,000 | 2,600 |
| 10-4210-241 | OPERATION SUPPLIES-OFFICE EQUP | 9,199 | 7,650 | 7,466 | 11,000 | 3,350 |
| 10-4210-242 | OPERATION SUPPLIES-PATROL | - | - | 95 | - | - |
| 10-4210-243 | EMERGENCY PREPAREDNESS | 241 | 2,500 | 2,007 | 10,000 | 7,500 |
| 10-4210-245 | OPERATION SUPPLIES-FIREARMS | 16,522 | 10,000 | 2,514 | 10,000 | - |
| 10-4210-246 | EMERGENCY MANAGEMENT GRANT | 11,092 | 11,360 | - | - | (11,360) |
| 10-4210-249 | EQUIP. MAINT.-MISCELLANEOUS | 1,570 | 1,000 | 624 | 1,000 | - |
| 10-4210-250 | EQUIPMENT MAINT. - FUEL | 76,684 | 75,000 | 32,449 | 75,000 | - |
| 10-4210-251 | EQUIP. MAINT-VEHICLE REPAIR | 61,177 | 45,000 | 23,663 | 48,000 | 3,000 |
| 10-4210-252 | EQUIP. MAINT.-MAINT. AGREEMENT | 150,112 | 157,755 | 131,556 | 173,298 | 15,543 |
| 10-4210-253 | CENTRAL SHOP | 47,831 | 45,170 | 17,029 | 46,554 | 1,384 |
| 10-4210-254 | EQUIP. MAINT.-RADIO PAGERS | 5,169 | 500 | 506 | 1,000 | 500 |
| 10-4210-255 | COMPUTER OPERATIONS | 437 | 1,000 | 730 | 1,000 | - |
| 10-4210-256 | ANIMAL CONTROL - SUPPLIES | 1,285 | 500 | 499 | 1,000 | 500 |
| 10-4210-257 | ANIMAL CONTROL - SHELTER | 74,670 | 94,836 | 46,947 | 120,588 | 25,752 |
| 10-4210-260 | UTILITIES | 12,852 | 20,000 | 4,711 | 15,000 | (5,000) |
| 10-4210-265 | COMMUNICATIONS/TELEPHONE | 38,119 | - | - | - | - |
| 10-4210-310 | PROFESSIONAL & TECHNICAL SERVI | 36,446 | 32,652 | 10,337 | 32,402 | (250) |
| 10-4210-312 | EXPLORER PROGRAM | 1,701 | - | - | - | - |
| 10-4210-313 | NARCOTICS TASK FORCE | 15,885 | 15,793 | 15,793 | 16,188 | 395 |
| 10-4210-314 | INVESTIGATION | 4,339 | 2,000 | 603 | 2,000 | - |
| 10-4210-317 | K-9 PROGRAM | 12,191 | 9,560 | 5,021 | 10,000 | 440 |
| 10-4210-336 | GRAFFITI CONTROL | 223 | 250 | - | 250 | - |
| 10-4210-342 | GENERAL GRANTS | 30,928 | 40,100 | - | 35,500 | (4,600) |
| 10-4210-510 | INSURANCE & BONDS | 33,255 | 35,800 | 40,178 | 53,413 | 17,613 |
| 10-4210-512 | YOUTH PROGRAMS | 193 | 2,000 | - | - | (2,000) |
| 10-4210-550 | UNIFORMS - CLOTHING | 24,572 | 25,000 | 12,927 | 3,000 | (22,000) |
| 10-4210-551 | UNIFORMS - EQUIPMENT | 6,278 | 5,000 | 1,421 | 35,000 | 30,000 |
| 10-4210-552 | UNIFORMS - CLEANING | 1,064 | 1,500 | 659 | 7,000 | 5,500 |
| 10-4210-710 | COMPUTER HARDWARE & SOFTWARE | 16,301 | - | - | 1,500 | 1,500 |
| 10-4210-736 | CITY UTILITIES | 79,218 | 80,873 | 43,424 | 84,284 | 3,411 |
| 10-4210-737 | INTERNAL SERVICES CHARGE | 290,471 | 448,834 | 224,417 | 464,651 | 15,817 |
| 10-4210-738 | VEHICLE & EQUIPMENT LEASE | 273,547 | 254,501 | 127,251 | 257,127 | 2,626 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 30,324 | 30,324 |
| | TOTAL OPERATIONS | 1,374,488 | 1,464,619 | 770,584 | 1,581,926 | 117,307 |
| | TOTAL POLICE | 6,462,770 | 6,782,601 | 3,241,324 | 6,893,262 | 110,661 |

# 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.*




### Police Dispatch Summary

| | FY 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 10.71 | 10.67 | 10.95 |
| Personnel Expense | 954,703 | 1,050,700 | 1,105,937 |
| Non-Personnel Expense | 175,895 | 145,323 | 134,493 |
| Total | 1,130,598 | 1,196,023 | 1,240,430 |

## 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) | **2022** | **2023** | **2024** | **2025** |
| Number of 911 calls received | 8,619 | 9,969 | 8,558 | 8,485 |
| Percent of 911 calls answered in under 10 seconds | 98.3% | 98.8% | 98.43% | 98.47% |
| Number of non-911 calls received | 41,941 | 44,221 | 40,014 | 40,936 |
| Percent of non-911 calls answered in under 15 seconds | 99.5% | 99.7% | 99.69% | 99.63% |
| **Goal #2 - Provide a high-quality dispatch service.** | | | | |
| **Strategy** - Conduct Quality Assessments | | | | |
| **Measures** (calendar years) | **2022** | **2023** | **2024** | **2025** |
| Percentage of medical response calls with accurate instructions to caller | 97.9% | 98.4% | 97.42% | 96.24% |
| **Goal #3 - Provide service to all City Departments (includes Springville and Mapleton)** | | | | |
| **Strategy** - Dispatch calls to public safety and other departments | | | | |
| **Measures** (calendar years) | **2022** | **2023** | **2024** | **2025** |
| Total calls for service (CAD calls) | 33,452 | 34,792 | 32,582 | 31,908 |
| Total police incident reports | 11,770 | 12,308 | 13,119 | 13,278 |
| Total fire and ambulance reports | 3,036 | 2,829 | 2,840 | 3,182 |
| Total dispatches to other departments, such as Water, Sewer, Streets, Parks and Rec, and Irrigation | 195 | 199 | 204 | 140 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

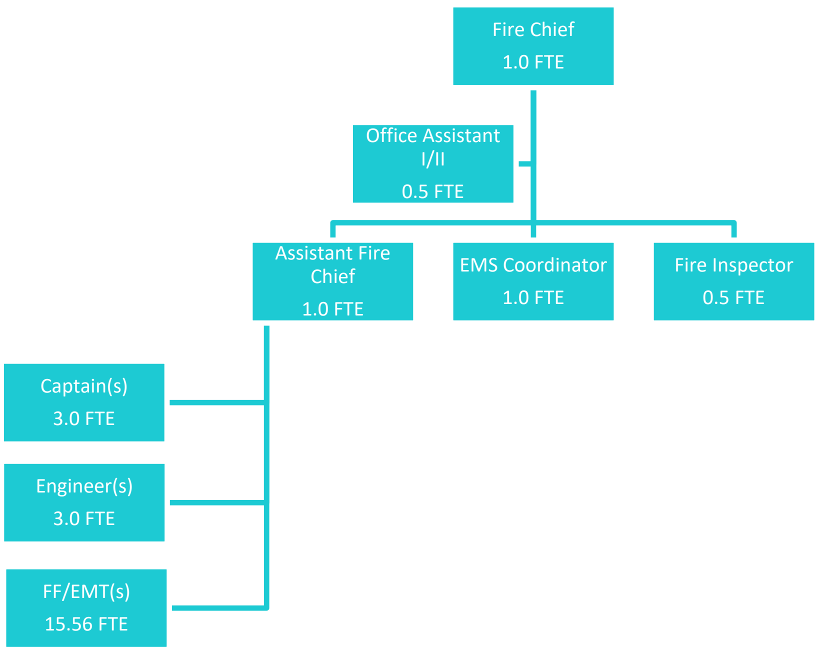
Dispatch

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4211-110 | PAYROLL -DISPATCH | 542,449 | 580,161 | 288,236 | 614,423 | 34,262 |
| 10-4211-120 | PART TIME EMPLOYEES SALARIES | 45,743 | 90,961 | 37,877 | 117,514 | 26,553 |
| 10-4211-130 | EMPLOYEE BENEFITS | 278,601 | 304,949 | 145,812 | 301,824 | (3,125) |
| 10-4211-140 | OVERTIME PAY | 65,269 | 49,579 | 31,303 | 48,376 | (1,203) |
| 10-4211-143 | OVERTIME-HOLIDAYS | 19,956 | 23,300 | 12,601 | 22,000 | (1,300) |
| 10-4211-160 | EMPLOYEE RECOGNITION | 2,685 | 1,750 | 222 | 1,800 | 50 |
| | TOTAL PERSONNEL | 954,703 | 1,050,700 | 516,051 | 1,105,937 | 55,237 |
| OPERATIONS | | | | | | |
| 10-4211-200 | BUSINESS LUNCHES | - | 150 | - | 150 | - |
| 10-4211-236 | TRAINING & EDUCATION | 6,465 | 5,500 | 3,891 | 6,500 | 1,000 |
| 10-4211-241 | OPERATION SUPPLIES | 700 | 2,000 | 730 | 2,000 | - |
| 10-4211-242 | GRANT EXPENDITURES | 840 | 2,500 | 438 | 2,500 | - |
| 10-4211-252 | EQUIP. MAINT.-MAINT. AGREEMENT | 54,647 | 40,842 | 116 | 22,046 | (18,796) |
| 10-4211-254 | EQUIP. MAINT.-RADIO PAGERS | 104 | 500 | - | - | (500) |
| 10-4211-310 | PROFESSIONAL & TECHNICAL SERVI | 12,240 | 500 | 1,728 | 1,500 | 1,000 |
| 10-4211-510 | INSURANCE AND BONDS | 7,940 | 8,600 | 8,876 | 8,054 | (546) |
| 10-4211-550 | UNIFORMS - CLOTHING | 209 | 1,000 | - | 1,000 | - |
| 10-4211-710 | COMPUTER HARDWARE & SOFTWARE | 2,550 | - | 497 | - | - |
| 10-4211-736 | CITY UTILITIES | 20,899 | 20,153 | 10,077 | 21,003 | 850 |
| 10-4211-737 | INTERNAL SERVICES CHARGE | 69300 | 63578 | 31789.02 | 65,703 | 2,125 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 4,037 | 4,037 |
| | TOTAL OPERATIONS | 175,895 | 145,323 | 58,140 | 134,493 | (10,830) |
| | TOTAL DISPATCH | 1,130,598 | 1,196,023 | 574,191 | 1,240,430 | 44,407 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 24.49 | 24.56 | 25.56 |
| Personnel Expense | 2,151,881 | 2,529,728 | 2,738,892 |
| Non-Personnel Expense | 1,341,481 | 1,319,147 | 1,468,811 |
| | 3,493,362 | 3,848,875 | 4,207,703 |

## 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) | **2022** | **2023** | **2024** | **2025** |
| Percent of members who maintain their EMS State Certifications (Goal is 90%) | 99% | 96% | 100% | 100% |
| Percent of members who maintain their Fire State Certifications (Goal is 90%) | 90% | 100% | 100% | 100% |
| Maintain **shift Staffing** at an acceptable level (80%) | 92% | 95% | 96% | 96% |
| Maintain **part time staff** at a level to cover all positions (100% = 27) | 85% | 95% | 77% | 94% |
| 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) | **2022** | **2023** | **2024** | **2025** |
| 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) | **2022** | **2023** | **2024** | **2025** |
| Percent of EMS cases that meet or exceed State standards of care (Goal is 90%) | 95% | 98% | 97% | 96% |
| Avg. Response time (Goal is 8 min.) | 8.0 Min. | 7.0 Min. | 7.0 Min. | 10 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) | **2022** | **2023** | **2024** | **2025** |
| 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%) | 90% | 100% | 100% | 100% |
| Number of youth prevention groups taught (Goal is 50) | 28 | 61 | 36 | 18 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Fire & EMS

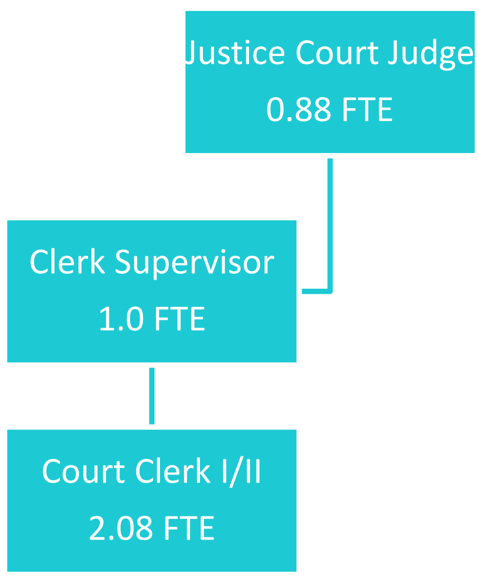
| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4220-110 | PAYROLL - FULL TIME | 999,616 | 1,346,124 | 507,220 | 1,466,195 | 120,071 |
| 10-4220-120 | PAYROLL- PART TIME | 420,853 | 311,057 | 225,304 | 320,292 | 9,235 |
| 10-4220-121 | PAYROLL - VOLUNTEER | | | | - | - |
| 10-4220-130 | EMPLOYEE BENEFITS | 600,492 | 782,787 | 336,091 | 852,383 | 69,596 |
| 10-4220-140 | OVERTIME PAY | 113,484 | 78,944 | 64,931 | 65,670 | (13,274) |
| 10-4220-143 | OVERTIME PAY - HOLIDAYS | 10,899 | 3,182 | 1,968 | 6,590 | 3,408 |
| 10-4220-144 | ACTING PAY | - | 3,134 | - | 9,072 | 5,938 |
| 10-4220-new | CERTIFICATION RECOGNITION (PARAMEDIC) | | | | 13,945 | |
| 10-4220-160 | EMPLOYEE RECOGNITION | 6,538 | 4,500 | 142 | 4,745 | 245 |
| | TOTAL PERSONNEL | 2,151,881 | 2,529,728 | 1,135,655 | 2,738,892 | 195,219 |
| OPERATIONS | | | | | | |
| 10-4220-150 | BAD DEBT EXPENSE | 333,139 | 274,000 | - | 300,000 | 26,000 |
| 10-4220-200 | BUSINESS LUNCHES | 1,322 | 3,050 | 857 | 4,540 | 1,490 |
| 10-4220-220 | MAGAZINES & PUBLICATIONS | - | 350 | 225 | 350 | - |
| 10-4220-236 | TRAINING & EDUCATION | 14,622 | 23,380 | 728 | 20,861 | (2,519) |
| 10-4220-237 | TRAINING MATERIALS | 3,204 | 4,300 | 927 | 5,800 | 1,500 |
| 10-4220-240 | OFFICE EXPENSE | 5,328 | 7,110 | 1,105 | 8,300 | 1,190 |
| 10-4220-241 | OPERATION SUPPLIES | 25,460 | 22,993 | 6,322 | 25,570 | 2,577 |
| 10-4220-242 | GRANT EXPENDITURES | 8,663 | 16,500 | - | 13,000 | (3,500) |
| 10-4220-244 | AMBULANCE SUPPLIES | 65,487 | 92,584 | 36,786 | 95,636 | 3,052 |
| 10-4220-245 | BILLING FEES | 104,989 | 85,500 | 37,973 | 107,000 | 21,500 |
| 10-4220-250 | EQUIPMENT EXPENSE | 31,434 | 17,960 | 3,991 | 17,080 | (880) |
| 10-4220-251 | FUEL | 19,073 | 18,000 | 12,396 | 25,000 | 7,000 |
| 10-4220-253 | CENTRAL SHOP | 32,868 | 41,956 | 11,833 | 43,241 | 1,285 |
| 10-4220-254 | EQUIP. MAINT.-RADIO PAGERS | 12,397 | 8,490 | - | 5,580 | (2,910) |
| 10-4220-255 | COMPUTER OPERATIONS | 24,538 | 27,900 | 3,978 | 23,900 | (4,000) |
| 10-4220-256 | EQUIPMENT MAINT - VEHICLE REPAIR | 14,894 | 26,000 | 24,199 | 30,000 | 4,000 |
| 10-4220-260 | UTILITIES | 8,807 | 17,000 | 2,197 | 10,000 | (7,000) |
| 10-4220-265 | COMMUNICATIONS/TELEPHONE | 11,305 | - | - | - | - |
| 10-4220-310 | PROFESSIONAL SERVICES | 18,896 | 38,735 | 10,608 | 33,560 | (5,175) |
| 10-4220-510 | INSURANCE & BONDS | 40,506 | 42,100 | 45,134 | 36,451 | (5,649) |
| 10-4220-512 | YOUTH PROGRAMS | 1,546 | 2,500 | 767 | 3,200 | 700 |
| 10-4220-550 | UNIFORMS | 75,593 | 34,078 | 4,273 | 89,774 | 55,696 |
| 10-4220-710 | COMPUTER EQUIPMENT AND SOFTWARE | 5,025 | - | 853 | 1,800 | 1,800 |
| 10-4220-736 | CITY UTILITIES | 68,304 | 69,328 | 34,664 | 72,252 | 2,924 |
| 10-4220-737 | INTERNAL SERVICES CHARGE | 139,634 | 179,115 | 89,558 | 186,641 | 7,526 |
| 10-4220-738 | VEHICLE & EQUIPMENT LEASE | 274,447 | 266,218 | 133,109 | 296,771 | 30,553 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 12,504 | 12,504 |
| | TOTAL OPERATIONS | 1,341,481 | 1,319,147 | 462,479 | 1,468,811 | 149,664 |
| | TOTAL FIRE | 3,493,362 | 3,848,875 | 1,598,134 | 4,207,703 | 344,883 |

# Municipal Court

The Justice Court operates within the Administration Department and is committed to providing a community-focused court that serves the needs of the residents of both Springville and Mapleton.

The Court has jurisdiction over Class B and Class C misdemeanors, infractions, city ordinance violations, including zoning matters, as well as small claims disputes. The Justice Court strives to provide a structured and accessible court experience that is convenient for the public while delivering outstanding customer service through courteous, knowledgeable and professional staff.

**Mission Statement**: *The Mission of the Utah judiciary is to provide the people with an open, fair, efficient, and independent system for the advancement of justice under the law.*




### Municipal Court Summary

| | FY 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 3.96 | 3.96 | 3.96 |
| Personnel Expense | 364,424 | 369,209 | 387,210 |
| Non-Personnel Expense | 91,371 | 138,368 | 140,246 |
| Total | 455,795 | 507,577 | 527,456 |

**Municipal Court – Performance Goals and Measures**

| | | | | |
|---|---|---|---|---|
| **Goal #1 -** Maintain a safe environment for the community and employees by holding virtual court via Webex when able and enhance conflict de-escalation technique. | | | | |
| **Measure** | **2024** | **2025** | **2026** | **2027 (Target)** |
| 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. | | | | |
| **Measure** | **2023** | **2024** | **2025** | **2026 (Target)** |
| Review tracking reports weekly to maintain compliance. | 100% | 100% | 100% | 100% |
| **Goal #3** –Ensure timely judicial decisions and minute entries. | | | | |
| **Measure** | **2024** | **2025** | **2026** | **2027 (Target)** |
| Number of cases disposed | 2,839 | 2,646 | 2,095 | 2,225 |
| **Goal #4** – Require all employees comply with state-designated court education requirements and cross-train staff on multiple court functions. | | | | |
| **Measures** | **2024** | **2025** | **2026** | **2027 (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 2027**
**INTERIM BUDGET**

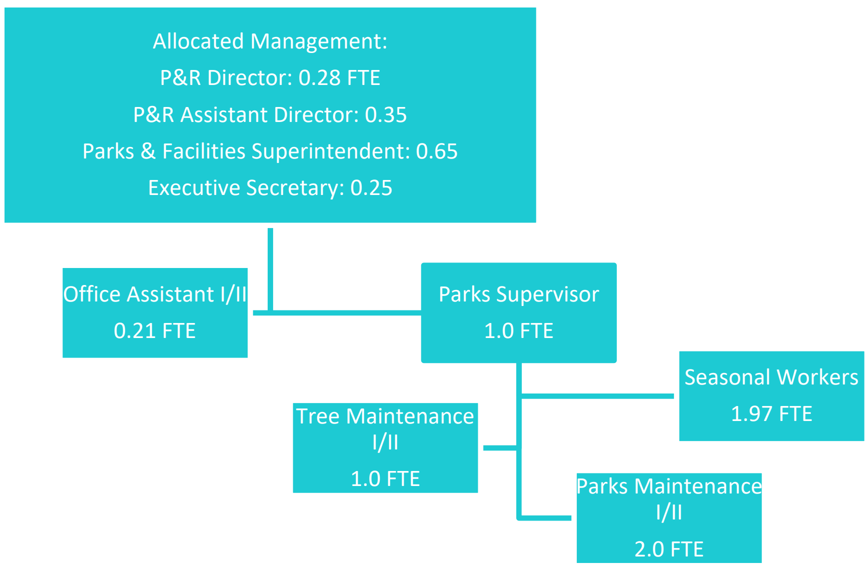
Municipal Court

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4250-110 | JUSTICE & CLERK SALARY | 199,169 | 209,581 | 101,504 | 222,166 | 12,585 |
| 10-4250-120 | PART-TIME EMPLOYEE SALARIES | 59,442 | 51,149 | 29,127 | 54,120 | 2,971 |
| 10-4250-130 | EMPLOYEE BENEFITS | 104,599 | 106,879 | 51,018 | 109,324 | 2,445 |
| 10-4250-140 | OVERTIME PAY | 300 | 250 | - | 250 | - |
| 10-4250-160 | EMPLOYEE RECOGNITION | 914 | 1,350 | 93 | 1,350 | - |
| | TOTAL PERSONNEL | 364,424 | 369,209 | 181,742 | 387,210 | 18,001 |
| OPERATIONS | | | | | | |
| 10-4250-200 | BUSINESS LUNCHES | 312 | 250 | 229 | 500 | 250 |
| 10-4250-220 | PUBLICATIONS AND LAW BOOKS | 60 | 100 | - | 100 | - |
| 10-4250-230 | MILEAGE AND TRAVEL ALLOWANCE | 765 | 1,000 | 371 | 500 | (500) |
| 10-4250-236 | TRAINING & EDUCATION | 2,199 | 2,250 | 228 | 2,500 | 250 |
| 10-4250-240 | OFFICE EXPENSE | 8,998 | 10,000 | 4,928 | 10,000 | - |
| 10-4250-250 | EQUIPMENT EXPENSE | 9,962 | 500 | - | 500 | - |
| 10-4250-255 | COMPUTER OPERATIONS | 670 | 750 | 816 | 1,000 | 250 |
| 10-4250-260 | UTILITIES | 3,858 | 4,750 | 1,413 | 4,000 | (750) |
| 10-4250-265 | COMMUNICATION/TELEPHONE | 975 | - | - | - | - |
| 10-4250-271 | WITNESS/JURY FEES | 1,421 | 2,000 | 531 | 1,500 | (500) |
| 10-4250-310 | PROFESSIONAL SERVICES | 13,338 | 10,300 | 5,820 | 10,000 | (300) |
| 10-4250-510 | INSURANCE & BONDS | 2,561 | 2,800 | 2,863 | 2,989 | 189 |
| 10-4250-550 | UNIFORMS | - | 500 | - | 500 | - |
| 10-4250-710 | COMPUTER HARDWARE & SOFTWARE | 1,545 | - | - | - | - |
| 10-4250-736 | CITY UTILITIES | 7,728 | 7,889 | 3,945 | 8,222 | 333 |
| 10-4250-737 | INTERNAL SERVICES CHARGE | 36,979 | 95,279 | 47,640 | 97,936 | 2,657 |
| | TOTAL OPERATIONS | 91,371 | 138,368 | 68,782 | 140,246 | 1,878 |
| | TOTAL COURT | 455,795 | 507,577 | 250,524 | 527,456 | 19,879 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 7.53 | 7.15 | 7.71 |
| Personnel Expense | 623,760 | 621,922 | 653,137 |
| Non-Personnel Expense | 999,112 | 975,432 | 1,001,175 |
| Total | 1,622,872 | 1,597,354 | 1,654,312 |

## 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**<br>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.<br>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**<br>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.<br>**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]<br>**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.<br>**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 –

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 2027**
**INTERIM BUDGET**

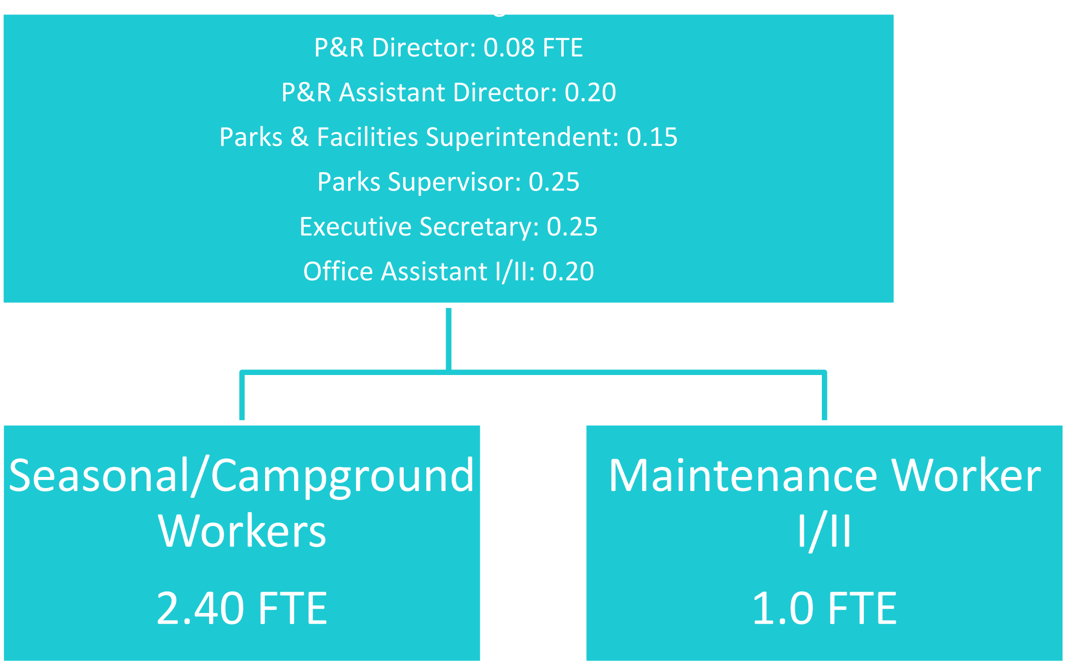
Parks

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4510-110 | PAYROLL - PARKS DEPARTMENT | 358,883 | 372,397 | 157,031 | 383,917 | 11,520 |
| 10-4510-120 | PART-TIME EMPLOYEE SALARIES | 36,795 | 54,121 | 37,002 | 66,793 | 12,672 |
| 10-4510-130 | EMPLOYEE BENEFITS | 210,240 | 186,904 | 87,212 | 190,427 | 3,523 |
| 10-4510-140 | OVERTIME PAY | 15,852 | 6,500 | 5,844 | 10,000 | 3,500 |
| 10-4510-160 | EMPLOYEE RECOGNITION | 1,990 | 2,000 | 1,583 | 2,000 | - |
| | TOTAL PERSONNEL | 623,760 | 621,922 | 288,672 | 653,137 | 31,215 |
| OPERATIONS | | | | | | |
| 10-4510-200 | BUSINESS LUNCHES | 1,292 | 1,552 | 477 | 1,552 | - |
| 10-4510-236 | TRAINING & EDUCATION | 9,892 | 11,700 | 3,451 | 12,815 | 1,115 |
| 10-4510-241 | DEPARTMENTAL SUPPLIES | 7,750 | 11,782 | 2,778 | 12,175 | 393 |
| 10-4510-243 | SHADE TREE EXPENDITURES | 59,675 | 10,000 | 12,850 | 20,000 | 10,000 |
| 10-4510-244 | TREE REPLACEMENT | (1,750) | 2,500 | 598 | 10,000 | 7,500 |
| 10-4510-250 | EQUIPMENT EXPENDITURES | 22,357 | 15,400 | 12,176 | 20,000 | 4,600 |
| 10-4510-251 | FUEL | 10,010 | 13,000 | 5,050 | 12,000 | (1,000) |
| 10-4510-252 | VEHICLE EXPENSE | 74 | 250 | 13 | 250 | - |
| 10-4510-253 | CENTRAL SHOP | 14,387 | 30,251 | 6,650 | 31,177 | 926 |
| 10-4510-255 | COMPUTER OPERATIONS | - | 3,250 | 1,000 | 2,000 | (1,250) |
| 10-4510-260 | BUILDING & GROUNDS | 37,224 | 26,257 | 7,430 | 25,000 | (1,257) |
| 10-4510-261 | PLAYGROUND MAINTENANCE | 8,756 | 2,702 | - | 5,000 | 2,298 |
| 10-4510-265 | COMMUNICATION/TELEPHONE | 1,446 | - | - | - | - |
| 10-4510-310 | PROFESSIONAL & TECH. SERVICES | 695,244 | 706,863 | 389,010 | 700,636 | (6,227) |
| 10-4510-510 | INSURANCE & BONDS | 16,918 | 17,700 | 18,868 | 14,800 | (2,900) |
| 10-4510-550 | UNIFORMS | 4,994 | 4,750 | 3,754 | 4,750 | - |
| 10-4510-710 | COMPUTER HARDWARE AND SOFTWARE | 3,624 | - | - | - | - |
| 10-4510-736 | CITY UTILITIES | 11,045 | 12,038 | 6,019 | 12,546 | 508 |
| 10-4510-737 | INTERNAL SERVICES CHARGE | 52,818 | 59,194 | 29,597 | 61,156 | 1,962 |
| 10-4510-738 | VEHICLE & EQUIPMENT LEASE | 39,071 | 40,243 | 20,121 | 39,922 | (321) |
| 10-4510-781 | HOLIDAY DECORATIONS | 4,285 | 6,000 | 6,022 | 6,535 | 535 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 8,861 | 8,861 |
| | TOTAL OPERATIONS | 999,112 | 975,432 | 525,867 | 1,001,175 | 25,743 |
| | TOTAL PARKS | 1,622,872 | 1,597,354 | 814,539 | 1,654,312 | 56,958 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 3.64 | 4.22 | 4.53 |
| Personnel Expense | 201,145 | 274,910 | 335,998 |
| Non-Personnel Expense | 123,851 | 153,616 | 135,192 |
| Total | 324,996 | 428,526 | 471,190 |

## 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**<br>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.<br>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**<br>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.<br>**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]<br>**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.<br>**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 2027**
**INTERIM BUDGET**

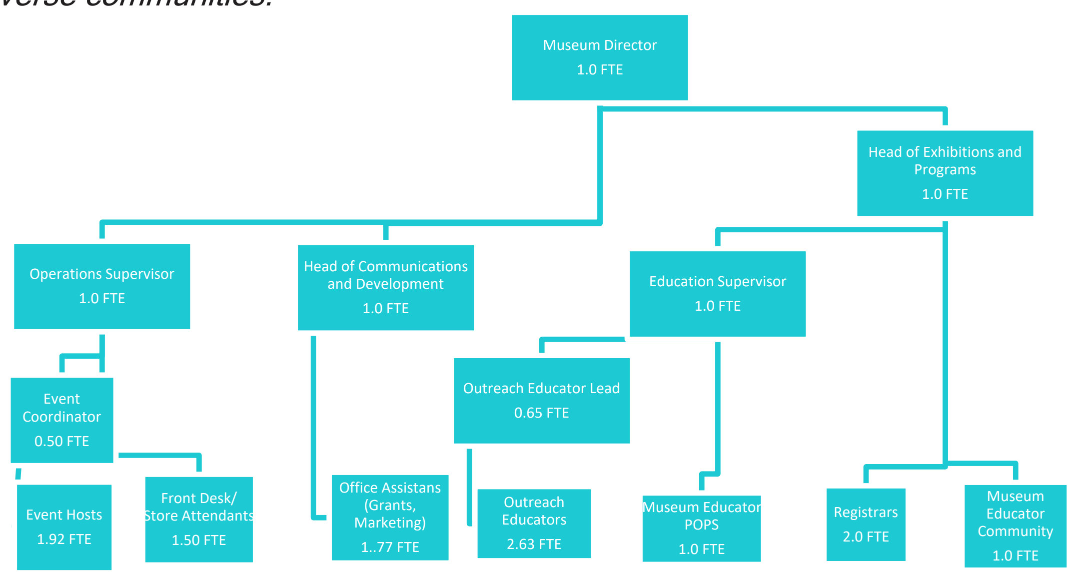
Canyon Parks

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4520-110 | PAYROLL -FULL TIME (CANYON) | 71,477 | 109,390 | 56,259 | 143,289 | 33,899 |
| 10-4520-120 | PAYROLL - PART TIME (CANYON) | 76,860 | 96,620 | 46,154 | 99,793 | 3,173 |
| 10-4520-130 | EMPLOYEE BENEFITS | 47,855 | 64,700 | 35,290 | 88,716 | 24,016 |
| 10-4520-140 | OVERTIME | 3,932 | 3,000 | 2,176 | 3,000 | - |
| 10-4520-160 | EMPLOYEE RECOGNITION | 1,022 | 1,200 | 922 | 1,200 | - |
| | TOTAL PERSONNEL | 201,145 | 274,910 | 140,801 | 335,998 | 61,088 |
| OPERATIONS | | | | | | |
| 10-4520-200 | BUSINESS LUNCHES | 432 | 1,008 | - | 1,008 | - |
| 10-4520-220 | ORDINANCES AND PUBLICATIONS | (60) | 100 | - | 100 | - |
| 10-4520-236 | TRAINING & EDUCATION | 628 | 1,675 | 241 | 1,540 | (135) |
| 10-4520-241 | DEPARTMENTAL SUPPLIES | 244 | 7,500 | 345 | 5,000 | (2,500) |
| 10-4520-245 | MERCHANT CREDIT CARD FEES | 9,349 | 6,000 | 6,936 | 14,000 | 8,000 |
| 10-4520-250 | EQUIPMENT EXPENDITURES | 7,502 | 6,700 | 2,207 | 5,000 | (1,700) |
| 10-4520-251 | FUEL | 3,017 | 5,000 | 1,385 | 4,000 | (1,000) |
| 10-4520-253 | CENTRAL SHOP | 8,627 | 9,768 | 2,879 | 10,067 | 299 |
| 10-4520-255 | COMPUTER OPERATIONS | 5,918 | 6,000 | 2,836 | 6,000 | - |
| 10-4520-260 | BUILDINGS & GROUNDS | 26,808 | 44,868 | 12,988 | 26,422 | (18,446) |
| 10-4520-265 | COMMUNICATION/TELEPHONE | 2,517 | - | - | - | - |
| 10-4520-310 | PROFESSIONAL & TECHNICAL SERV. | 9,621 | 20,000 | 365 | 8,107 | (11,893) |
| 10-4520-510 | INSURANCE & BONDS | 6,728 | 6,900 | 7,293 | 14,739 | 7,839 |
| 10-4520-550 | UNIFORMS | 2,447 | 3,000 | 731 | 3,000 | - |
| 10-4520-710 | COMPUTER EQUIPMENT AND SOFTWARE | 629 | - | - | - | - |
| 10-4520-736 | CITY UTILITIES | 5,339 | 5,137 | 2,568 | 5,353 | 216 |
| 10-4520-737 | INTERNAL SERVICES CHARGE | 21,106 | 16,572 | 8,286 | 17,598 | 1,026 |
| 10-4520-738 | VEHICLE & EQUIPMENT LEASE | 12,997 | 13,388 | 6,694 | 12,899 | (489) |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 359 | 359 |
| | TOTAL OPERATIONS | 123,851 | 153,616 | 55,753 | 135,192 | (18,424) |
| | TOTAL CANYON PARKS | 324,996 | 428,526 | 196,554 | 471,190 | 42,664 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 16.29 | 16.93 | 17.97 |
| Personnel Expense | 1,045,940 | 1,194,910 | 1,334,701 |
| Non-Personnel Expense | 893,616 | 1,028,199 | 1,126,709 |
| Total | 1,939,556 | 2,223,109 | 2,461,410 |

**Performance Goals, Strategies, and Measures**

| **Goal #1 – Increase Revenue and Sustainability** | | | | |
|---|---|---|---|---|
| **Strategies:**<br>• Increase grant and donation revenue through strategic focus on relational fundraising<br>• Increase earned revenue in store and facility rental program through marketing, customer service, and strategic planning and buying | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026*** | **FY 2027 Target** |
| Total Revenue: | $966,919 | $980,313 | $ 1,149,655 | $ 1,325,580 |
| Donation & Grant Revenue: | $697,005 | $621,412 | $709,305 | $910,100 |
| Earned Revenue: | $269,914 | $ 358,901 | $440,350 | $415,480 |
| **Goal #2 – To improve reach and visibility of the Museum and "Art City"** | | | | |
| **Strategies:**<br>• Deliver high quality, accessible exhibitions, programs, and outreach that advance our mission and serve our key audiences<br>• Strengthen the Museum's visibility, reputation, and community impact through strategic marketing, outreach, and innovation | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026*** | **FY 2027 Target** |
| Total Attendance: | 82,000 | 95,103 | 100,000 | 104,000 |
| Attendance Growth Rate: | +9.5% | +16% | +5% | +4% |
| Total number of students and teachers reached: | 31,000 | 39,707 | 32,000 | 35,000 |
| Visitor Satisfaction Survey Results: ("Exceeding Expectations") | 80.75% | 81.5% | 81% | 80% |
| Citizen Survey - % of Households Visiting Annually | 60.3% | n/a | n/a | n/a |

*FY 2026 Projections as of May 22, 2025

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

Art Museum

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4530-110 | PAYROLL - DIRECTORS & CUSTODIA | 360,214 | 414,756 | 172,940 | 503,866 | 89,110 |
| 10-4530-120 | PART-TIME EMPLOYEES | 233,140 | 241,062 | 144,014 | 247,890 | 6,828 |
| 10-4530-130 | EMPLOYEE BENEFITS | 187,890 | 235,943 | 99,211 | 265,300 | 29,357 |
| 10-4530-140 | OVERTIME PAY | 871 | - | 146 | - | - |
| 10-4530-160 | EMPLOYEE RECOGNITION | 3,257 | 2,580 | 1,898 | 3,030 | 450 |
| | TOTAL PERSONNEL | 785,372 | 894,341 | 418,209 | 1,020,086 | 125,745 |
| OPERATIONS | | | | | | |
| 10-4530-170 | MUSEUM INVENTORY | 35,411 | 33,500 | 33,758 | 52,000 | 18,500 |
| 10-4530-171 | AWARDS | 18,650 | 18,300 | 10,350 | 18,300 | - |
| 10-4530-172 | HONORARIUM | 6,800 | 6,000 | 2,500 | 8,950 | 2,950 |
| 10-4530-173 | SCHOLARSHIPS | 20,300 | 21,500 | - | 21,500 | - |
| 10-4530-174 | EXHIBITION GALLERY PAINTING | 8,780 | 9,000 | 3,600 | 10,500 | 1,500 |
| 10-4530-200 | BUSINESS LUNCHES | 728 | 780 | 388 | 1,400 | 620 |
| 10-4530-220 | PUBLICATIONS | 13,344 | 20,900 | 7,922 | 26,900 | 6,000 |
| 10-4530-221 | HOSTING | 1,637 | 1,000 | 647 | 2,300 | 1,300 |
| 10-4530-230 | MILEAGE AND TRAVEL ALLOWANCE | 611 | 4,000 | 507 | 4,000 | - |
| 10-4530-236 | TRAINING & EDUCATION | 11,736 | 10,100 | 2,787 | 12,000 | 1,900 |
| 10-4530-240 | OFFICE SUPPLIES | 11,218 | 10,600 | 3,580 | 10,565 | (35) |
| 10-4530-242 | POSTAGE AND SHIPPING | 3,366 | 4,300 | 1,806 | 8,400 | 4,100 |
| 10-4530-243 | PRINTING | 3,113 | 7,750 | 1,369 | 7,000 | (750) |
| 10-4530-245 | BANK SERVICE CHARGES | 6,219 | 8,000 | 4,337 | 8,500 | 500 |
| 10-4530-251 | FUEL | 20 | - | - | - | - |
| 10-4530-255 | COMPUTER OPERATIONS | 21,893 | 19,021 | 12,987 | 19,141 | 120 |
| 10-4530-260 | UTILITIES | 14,655 | 22,000 | 6,526 | 23,100 | 1,100 |
| 10-4530-265 | COMMUNICATION/TELEPHONE | 10,091 | - | - | - | - |
| 10-4530-310 | PROFESSIONAL/TECHNICAL SERVICE | 9,961 | 40,000 | 31,741 | 34,500 | (5,500) |
| 10-4530-312 | MARKETING | 41,035 | 38,820 | 8,083 | 31,370 | (7,450) |
| 10-4530-510 | INSURANCE & BONDS | 22,690 | 23,400 | 25,846 | 23,905 | 505 |
| 10-4530-512 | COMMUNITY PROGRAMS | 33,453 | 43,350 | 11,703 | 48,250 | 4,900 |
| 10-4530-513 | EXHIBITIONS | 58,113 | 57,800 | 27,694 | 82,500 | 24,700 |
| 10-4530-514 | PAR PROGRAMS | 300 | - | - | - | - |
| 10-4530-550 | UNIFORMS | 656 | 1,900 | 39 | 1,900 | - |
| 10-4530-710 | COMPUTER HARDWARE AND SOFTWARE | 3,154 | - | 268 | - | - |
| 10-4530-731 | COLLECTIONS MAINTENANCE | 64 | 2,000 | 773 | 3,500 | 1,500 |
| 10-4530-736 | CITY UTILITIES | 93,226 | 97,122 | 48,561 | 101,218 | 4,096 |
| 10-4530-737 | INTERNAL SERVICES CHARGE | 207,640 | 284,045 | 142,023 | 293,794 | 9,749 |
| 10-4530-760 | BUILDING & IMPROVEMENTS | 4,105 | 4,500 | 2,140 | 4,750 | 250 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 3,063 | 3,063 |
| | TOTAL OPERATIONS | 662,970 | 789,688 | 391,934 | 863,306 | 73,618 |
| | TOTAL ART MUSEUM | 1,448,341 | 1,684,029 | 810,143 | 1,883,392 | 199,363 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

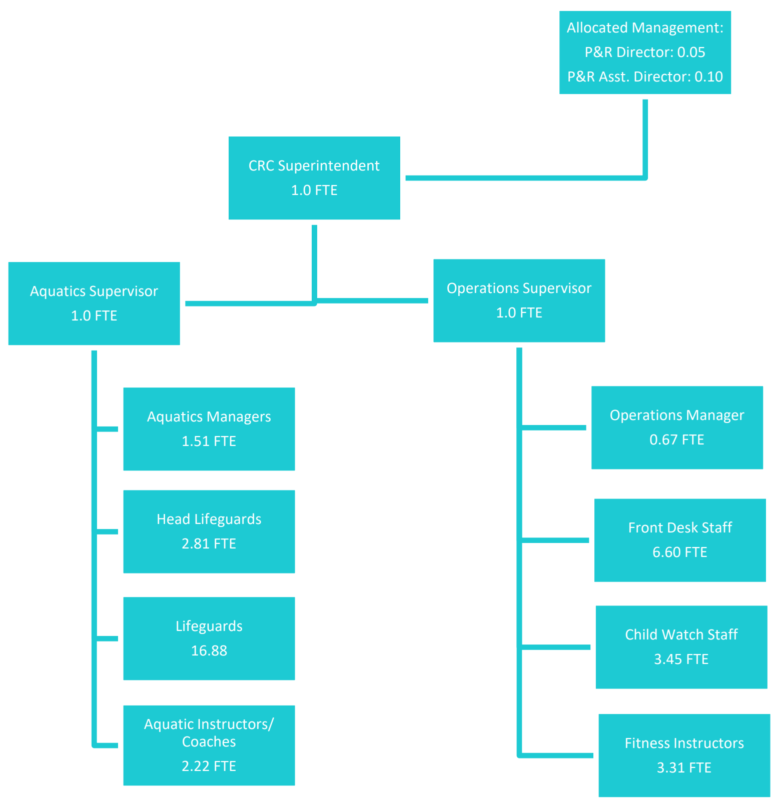
Art Museum POPS

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4531-110 | OFFICE SALARIES | 108,427 | 106,658 | 53,554 | 112,624 | 5,966 |
| 10-4531-120 | PART-TIME EMPLOYEE SALARIES | 98,734 | 135,758 | 50,810 | 139,500 | 3,742 |
| 10-4531-130 | EMPLOYEE BENEFITS | 51,985 | 58,153 | 27,227 | 62,492 | 4,339 |
| 10-4531-140 | OVERTIME PAY | 1,406 | - | 134 | - | - |
| 10-4531-160 | EMPLOYEE RECOGNITION | 16 | - | - | - | - |
| | TOTAL PERSONNEL | 260,568 | 300,569 | 131,726 | 314,616 | 14,047 |
| OPERATIONS | | | | | | |
| 10-4531-172 | HONORARIUM | 23,100 | 25,300 | 8,600 | 24,100 | (1,200) |
| 10-4531-220 | PUBLICATIONS | 4,981 | 5,500 | - | 5,500 | - |
| 10-4531-221 | HOSTING | 3,124 | 3,400 | 451 | 2,600 | (800) |
| 10-4531-230 | MILEAGE AND VEHICLE ALLOWANCE | 10,979 | 15,300 | 3,572 | 16,300 | 1,000 |
| 10-4531-236 | TRAINING & EDUCATION | 5,264 | 7,300 | 796 | 7,050 | (250) |
| 10-4531-240 | OFFICE EXPENSE | 1,573 | 2,100 | 688 | 2,050 | (50) |
| 10-4531-242 | POSTAGE | 852 | 1,050 | 500 | 1,050 | - |
| 10-4531-243 | PRINTING | 10,484 | 5,600 | 3,228 | 5,600 | - |
| 10-4531-250 | VEHICLE/EQUIPMENT EXPENSE | - | - | 79 | - | - |
| 10-4531-251 | FUEL | 1,433 | 2,000 | 641 | 2,400 | 400 |
| 10-4531-253 | CENTRAL SHOP | 622 | 824 | 711 | 850 | 26 |
| 10-4531-255 | COMPUTER OPERATIONS | 10,631 | 8,500 | 6,876 | 8,500 | - |
| 10-4531-310 | PROFESSIONAL & TECHNICAL SERVI | 4,729 | 5,685 | 281 | 21,185 | 15,500 |
| 10-4531-510 | INSURANCE & BONDS | | | | 4,309 | 4,309 |
| 10-4531-710 | COMPUTER HARDWARE & SOFTWARE | 3,543 | - | 497 | | - |
| 10-4531-711 | GALLERY PAINTING | 6,785 | 7,500 | - | 7,500 | - |
| 10-4531-731 | POPS PROGRAM | 1,491 | 1,500 | - | 1,500 | - |
| 10-4531-736 | CITY UTILITIES | 42,353 | 40,491 | 20,246 | 42,199 | 1,708 |
| 10-4531-737 | INTERNAL SERVICES CHARGE | 96,032 | 104,045 | 52,023 | 107,670 | 3,625 |
| 10-4531-738 | VEHICLE & EQUIPMENT LEASE | 2,671 | 2,416 | 1,208 | 2,307 | (109) |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 733 | 733 |
| | TOTAL OPERATIONS | 230,646 | 238,511 | 100,396 | 263,403 | 24,892 |
| | TOTAL ART MUSEUM | 491,214 | 539,080 | 232,121 | 578,018 | 38,938 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 42.84 | 40.88 | 40.60 |
| Personnel Expense | 1,680,431 | 1,647,651 | 1,677,750 |
| Non-Personnel Expense | 1,397,293 | 1,393,282 | 1,393,421 |
| Total | 3,077,724 | 3,040,933 | 3,071,171 |

### 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** | **2025** | **2026** | **Target 2027** |
| Resident Pass holder rate of at least 20% of population | 22% | 17% | 20% |
| Membership Retention | 52% | 40% | 50% |
| 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** | **2025** | **2026** | **Target** |
| Maintain number of off-season swim lesson sessions | 9 | 12 | 12 |
| Maintain Summer Swim Lesson Sessions | 7 | 7 | 8 |
| 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** | **2025** | **2026** | **Target 2027** |
| 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 2027**
**INTERIM BUDGET**

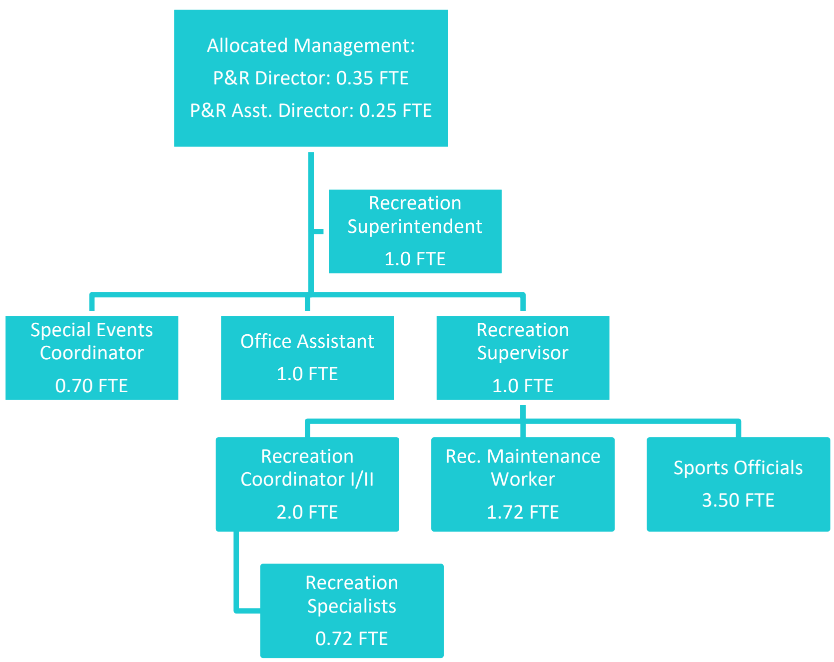
Clyde Recreation Center

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4550-110 | FULL TIME SALARIES | 195,692 | 221,097 | 88,940 | 232,442 | 11,345 |
| 10-4550-120 | PART TIME EMPLOYEES SALARIES | 1,215,345 | 1,184,632 | 558,804 | 1,199,825 | 15,193 |
| 10-4550-130 | EMPLOYEE BENEFITS | 236,311 | 219,922 | 102,102 | 228,483 | 8,561 |
| 10-4550-140 | OVERTIME PAY | 25,175 | 18,000 | 7,064 | 15,000 | (3,000) |
| 10-4550-160 | EMPLOYEE RECOGNITION | 7,909 | 4,000 | 1,178 | 2,000 | (2,000) |
| | TOTAL PERSONNEL | 1,680,431 | 1,647,651 | 758,089 | 1,677,750 | 30,099 |
| | | | | | | |
| OPERATIONS | | | | | | |
| 10-4550-200 | BUSINESS LUNCHES | 1,796 | 350 | 54 | - | (350) |
| 10-4550-236 | TRAINING & EDUCATION | 4,455 | 6,438 | 1,270 | 3,938 | (2,500) |
| 10-4550-237 | RED CROSS CERT TRAINING | 8,051 | 4,930 | 3,341 | 5,000 | 70 |
| 10-4550-240 | OFFICE EXPENSE | 9,475 | 7,850 | 1,971 | 4,850 | (3,000) |
| 10-4550-241 | DEPARTMENT SUPPLIES | 11,562 | 16,590 | 3,792 | 10,590 | (6,000) |
| 10-4550-245 | MERCHANT CREDIT CARD FEES | 71,320 | 60,000 | 29,581 | 60,000 | - |
| 10-4550-250 | AQUATIC EQUIPMENT EXPENSE | 12,187 | 11,000 | 1,543 | 9,000 | (2,000) |
| 10-4550-251 | FUEL | 531 | 400 | 58 | 400 | - |
| 10-4550-252 | FITNESS EQUIPMENT EXPENSE | 24,150 | 13,000 | 3,380 | 11,000 | (2,000) |
| 10-4550-255 | COMPUTER OPERATIONS | 15,922 | 13,575 | 5,879 | 13,575 | - |
| 10-4550-260 | BUILDINGS & GROUNDS | 239,342 | 200,671 | 87,957 | 185,671 | (15,000) |
| 10-4550-265 | COMMUNICATION/TELEPHONE | 4,372 | - | - | - | - |
| 10-4550-310 | PROFESSIONAL & TECHNICAL SERVI | 2,274 | 4,000 | 296 | 3,000 | (1,000) |
| 10-4550-510 | INSURANCE & BONDS | 41,042 | 43,800 | 46,036 | 56,032 | 12,232 |
| 10-4550-550 | UNIFORMS | 11,675 | 7,700 | 901 | 6,700 | (1,000) |
| 10-4550-605 | AQUATIC PROGRAMS | 18,034 | 25,000 | 5,597 | 16,000 | (9,000) |
| 10-4550-610 | FACILITY PROGRAMS | 17,242 | 7,616 | 4,586 | 7,000 | (616) |
| 10-4550-650 | PURCHASE OF RETAIL SALES ITEMS | 17,419 | 14,000 | 6,302 | 14,000 | - |
| 10-4550-710 | COMPUTER HARDWARE AND SOFTWARE | 3,517 | - | - | - | - |
| 10-4550-736 | CITY UTILITIES | 254,033 | 257,844 | 128,922 | 268,719 | 10,875 |
| 10-4550-737 | INTERNAL SERVICES CHARGE | 575,739 | 637,135 | 318,567 | 657,006 | 19,871 |
| 10-4550-738 | VEHICLE & EQUIPMENT LEASE | 53,155 | 61,383 | 30,692 | 59,707 | (1,676) |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 1,232 | 1,232 |
| | TOTAL OPERATIONS | 1,397,293 | 1,393,282 | 680,723 | 1,393,421 | 139 |
| | TOTAL SWIMMING POOL | 3,077,724 | 3,040,933 | 1,438,812 | 3,071,170 | 30,237 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 12.14 | 12.74 | 12.24 |
| Personnel Expense | 849,523 | 929,382 | 944,229 |
| Non-Personnel Expense | 624,304 | 649,466 | 685,225 |
| Total | 1,473,827 | 1,578,848 | 1,629,454 |

## Recreation Department – Goals, Strategies, and Measures

| **Goal #1** – Improve Customer Satisfaction | | | | |
|---|---|---|---|---|
| **Strategy #1** – Improved Program Promotion<br>**Strategy #2** – Extend registration deadlines to reduce waitlists | | | | |
| **Measures** | **2023** | **2024** | **2025** | **Target 2026** |
| Recreation Newsletter circulation growth of 2% | 5,114 | 5,184 | 5,225 | 5,329 |
| Decrease waitlist numbers by 10% | 382 | 357 | 149 | 134 |
| Reminders 48 hours before registration deadline | 15 | 20 | 30 | 40 |
| Participant satisfaction rate of 80% | 84% | 86% | 86% | 84%+ |
| **Goal #2** – Provide Diverse program opportunities | | | | |
| **Strategy #1** – Provide non-sport enrichment programs<br>**Strategy #2** – Provide sports activities outside of leagues | | | | |
| **Measures** | **2023** | **2024** | **2025** | **Target 2026** |
| Increase number of non-sport programs offered | 7 | 12 | 11 | 14 |
| Increase number of adult programs offered | 3 | 4 | 4 | 5 |
| Increase number of clinics/camps offered | 3 | 3 | 4 | 5 |
| **Goal #3** – Grow participation numbers in city programs | | | | |
| **Strategy #1** – Target different age groups to track<br>**Strategy #2** – Provide room in leagues for growth | | | | |
| **Measures** | **2023** | **2024** | **2025** | **Target 2026** |
| Total youth sports participation | 6,862 | 6,915 | 6,966 | 7,050 |
| Total youth non-sport participation | 282 | 277 | 353 | 370 |
| Total adult participation | 673 | 919 | 940 | 960 |
| Increase number of adult league teams | 83 | 103 | 94 | 96 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

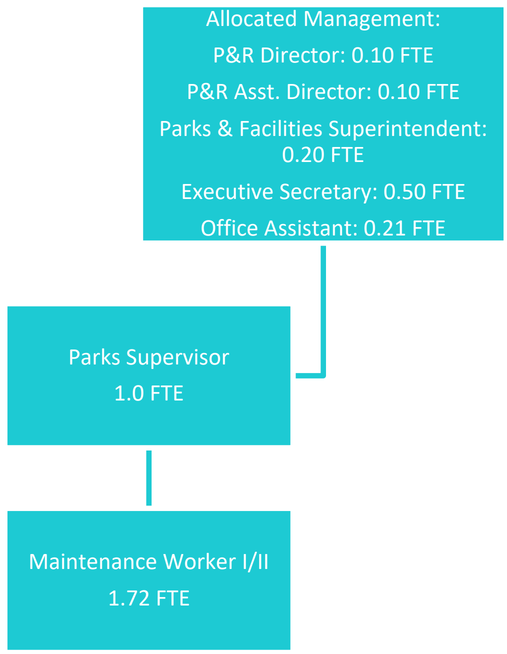
Recreation

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4560-110 | PAYROLL - RECREATION | 417,458 | 458,264 | 222,759 | 478,494 | 20,230 |
| 10-4560-120 | PART-TIME EMPLOYEE SALARIES | 182,657 | 215,694 | 77,137 | 205,685 | (10,009) |
| 10-4560-130 | EMPLOYEE BENEFITS | 242,296 | 248,724 | 122,950 | 252,350 | 3,626 |
| 10-4560-140 | OVERTIME PAY | 4,098 | 2,700 | 1,368 | 2,700 | - |
| 10-4560-160 | EMPLOYEE RECOGNITION | 3,014 | 4,000 | 2,580 | 5,000 | 1,000 |
| | TOTAL PERSONNEL | 849,523 | 929,382 | 426,793 | 944,229 | 14,847 |
| | | | | | | |
| OPERATIONS | | | | | | |
| 10-4560-200 | BUSINESS LUNCHES | 1,672 | 1,250 | 1,364 | 1,750 | 500 |
| 10-4560-236 | TRAINING & EDUCATION | 6,485 | 9,000 | 874 | 9,000 | - |
| 10-4560-240 | OFFICE EXPENSE | 2,741 | 3,900 | 1,618 | 4,200 | 300 |
| 10-4560-241 | RECREATION SUPPLIES | 12,708 | 15,000 | 5,122 | 15,500 | 500 |
| 10-4560-242 | GRANT EXPENDITURES | 16,003 | 17,000 | - | 17,000 | - |
| 10-4560-245 | MERCHANT CREDIT CARD FEES | 22,247 | 17,000 | 24,262 | 20,000 | 3,000 |
| 10-4560-250 | EQUIPMENT, SUPPLIES & MAINTENA | 42,229 | 59,403 | 20,203 | 60,617 | 1,214 |
| 10-4560-251 | FUEL | 1,595 | 2,600 | 524 | 2,600 | - |
| 10-4560-253 | CENTRAL SHOP | 4,259 | 5,729 | 1,159 | 5,904 | 175 |
| 10-4560-260 | BUILDING & GROUNDS | 16,448 | 24,000 | 2,457 | 25,500 | 1,500 |
| 10-4560-265 | COMMUNICATION/TELEPHONE | 4,098 | - | - | - | - |
| 10-4560-271 | YOUTH SPORTS | 128,600 | 130,781 | 34,844 | 134,170 | 3,389 |
| 10-4560-272 | ADULT SPORTS | 2,312 | 2,500 | 210 | 3,000 | 500 |
| 10-4560-310 | PROFESSIONAL & TECHNICAL SERV. | 9,790 | 13,350 | 13,276 | 14,600 | 1,250 |
| 10-4560-510 | INSURANCE & BONDS | 11,678 | 12,500 | 13,086 | 15,915 | 3,415 |
| 10-4560-540 | SMALL RECREATION PROGRAMS | 9,523 | 12,100 | 4,776 | 13,800 | 1,700 |
| 10-4560-541 | COMMUNITY EVENTS | 41,357 | 46,500 | 26,962 | 28,000 | (18,500) |
| 10-4560-550 | UNIFORMS | 3,057 | 3,300 | 2,571 | 3,300 | - |
| 10-4560-560 | HOLIDAY VILLAGE | 16,462 | 15,000 | 7,407 | 15,000 | - |
| 10-4560-700 | GENERAL EXPENSE | 43,996 | 33,000 | 379 | 44,000 | 11,000 |
| 10-4560-704 | BALLOON FEST | 17,245 | 18,500 | - | 18,500 | - |
| 10-4560-705 | BOOTHS | 1,145 | 1,000 | - | 2,000 | 1,000 |
| 10-4560-710 | COMPUTER HARDWARE AND SOFTWARE | 3,484 | - | - | - | - |
| 10-4560-711 | GRAND PARADE | 1,340 | 2,300 | - | 2,450 | 150 |
| 10-4560-713 | QUILT SHOW | 320 | 500 | - | 600 | 100 |
| 10-4560-714 | ACD CONCERT | 14,997 | 18,600 | - | 18,500 | (100) |
| 10-4560-715 | RODEO | 19,229 | 24,000 | - | 25,500 | 1,500 |
| 10-4560-716 | 5K COLOR RUN | 10,351 | 13,500 | - | 14,500 | 1,000 |
| 10-4560-717 | FUN-A-RAMA | 7,251 | 7,500 | - | 7,500 | - |
| 10-4560-719 | FLOAT OPERATION | - | 300 | - | 300 | - |
| 10-4560-720 | FIREWORKS | 15,000 | 15,000 | - | 15,000 | - |
| 10-4560-723 | FLOAT DECORATION | 14,000 | - | - | 14,000 | 14,000 |
| 10-4560-736 | CITY UTILITIES | 17,794 | 17,826 | 8,913 | 18,578 | 752 |
| 10-4560-737 | INTERNAL SERVICES CHARGE | 82,303 | 82,041 | 41,021 | 86,280 | 4,239 |
| 10-4560-738 | VEHICLE & EQUIPMENT LEASE | 22,586 | 24,486 | 12,243 | 23,428 | (1,058) |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 4,234 | 4,234 |
| | TOTAL OPERATIONS | 624,304 | 649,466 | 223,270 | 685,225 | 35,759 |
| | TOTAL RECREATION | 1,473,827 | 1,578,848 | 650,064 | 1,629,455 | 50,607 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 4.00 | 3.54 | 3.83 |
| Personnel Expense | 333,552 | 347,004 | 390,514 |
| Non-Personnel Expense | 94,682 | 109,709 | 111,131 |
| Total | 428,233 | 456,713 | 501,645 |

### Cemetery – FY 2027 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<br>1. Maintain or increase revenues received through sexton fees and plot sales via an efficient cemetery operation.<br>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.<br>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<br>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.** | | | | |
|---|---|---|---|---|
| **<u>Strategy #1:</u>** 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]<br>**<u>Strategy #2:</u>** 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.<br>**<u>Strategy #3:</u>** 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% |

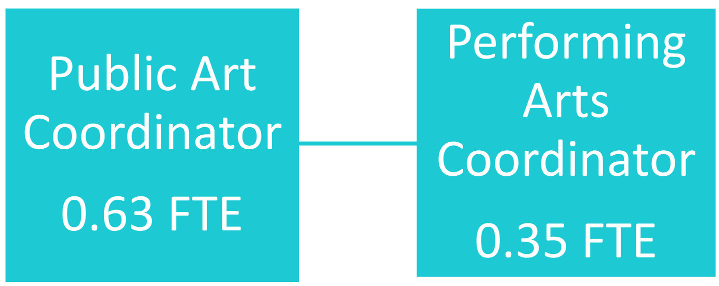
**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Cemetery

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4561-110 | PAYROLL - FULL TIME | 194,053 | 202,062 | 100,453 | 213,646 | 11,584 |
| 10-4561-120 | PAYROLL - PART TIME | 9,430 | 25,000 | 12,934 | 39,979 | 14,979 |
| 10-4561-130 | EMPLOYEE BENEFITS | 118,914 | 111,182 | 59,511 | 128,556 | 17,374 |
| 10-4561-140 | OVERTIME PAY | 10,434 | 8,000 | 3,092 | 7,573 | (427) |
| 10-4561-160 | EMPLOYEE RECOGNITION | 721 | 760 | 58 | 760 | - |
| | TOTAL PERSONNEL | 333,552 | 347,004 | 176,048 | 390,514 | 43,510 |
| | | | | | | |
| OPERATIONS | | | | | | |
| 10-4561-200 | BUSINESS LUNCHES | 347 | 800 | 60 | 800 | - |
| 10-4561-236 | TRAINING & EDUCATION | 1,200 | 3,350 | 748 | 3,090 | (260) |
| 10-4561-240 | OFFICE SUPPLIES | 751 | 1,800 | 363 | 1,000 | (800) |
| 10-4561-245 | MERCHANT CREDIT CARD FEES | 5,435 | 6,000 | 4,211 | 8,500 | 2,500 |
| 10-4561-250 | EQUIPMENT MAINTENANCE | 5,979 | 5,500 | 5,790 | 6,000 | 500 |
| 10-4561-251 | FUEL | 3,365 | 5,500 | 1,731 | 4,000 | (1,500) |
| 10-4561-253 | CENTRAL SHOP | 5,155 | 9,768 | 1,211 | 10,067 | 299 |
| 10-4561-255 | COMPUTER OPERATIONS | 120 | 200 | - | 200 | - |
| 10-4561-260 | BUILDINGS AND GROUNDS | 14,899 | 17,527 | 8,489 | 16,471 | (1,056) |
| 10-4561-265 | COMMUNICATION/TELEPHONE | 3,604 | - | - | - | - |
| 10-4561-310 | PROFESSIONAL & TECHNICAL SERVI | 1,096 | 5,000 | 409 | 5,000 | - |
| 10-4561-510 | INSURANCE AND BONDS | 4,097 | 4,400 | 4,605 | 3,812 | (588) |
| 10-4561-550 | UNIFORMS | 2,370 | 3,500 | 1,729 | 3,500 | - |
| 10-4561-736 | CITY UTILITIES | 5,865 | 5,643 | 2,822 | 5,881 | 238 |
| 10-4561-737 | INTERNAL SERVICES CHARGE | 20,867 | 22,361 | 11,181 | 23,085 | 724 |
| 10-4561-738 | VEHICLE & EQUIPMENT LEASE | 19,533 | 18,360 | 9,180 | 19,553 | 1,193 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 172 | 172 |
| | TOTAL OPERATIONS | 94,682 | 109,709 | 52,527 | 111,131 | 1,422 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 0.93 | 0.83 | 0.98 |
| Personnel Expense | 47,830 | 64,541 | 60,138 |
| Non-Personnel Expense | 54,830 | 66,700 | 49,927 |
| Total | 102,660 | 131,241 | 110,065 |

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

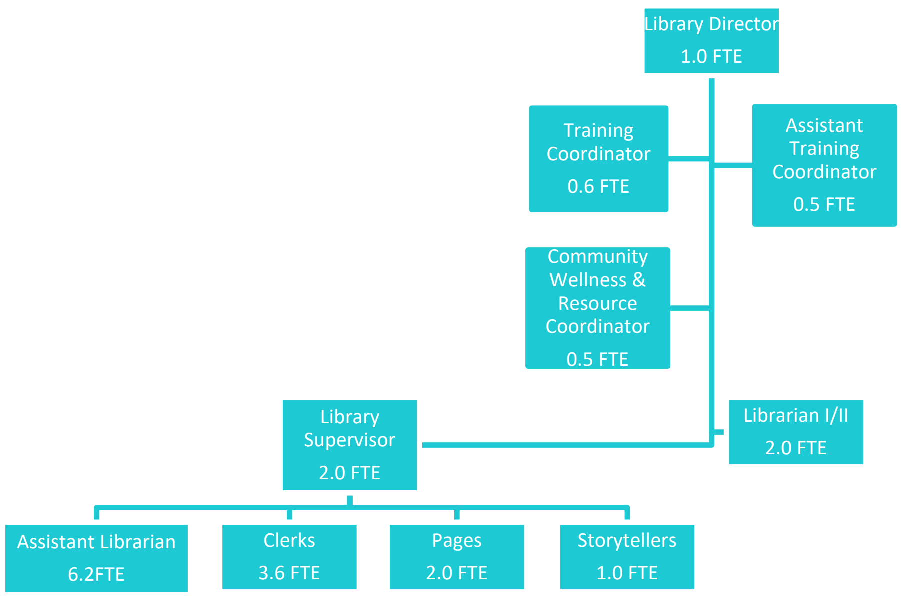
| Measures | FY 2024 | FY 2025 | FY2026 | FY2027 Target |
|---|---|---|---|---|
| Public Art Projects Completed | 4 | 12 | 16 | 4 |
| Public Art Event Attendance/Outreach | 3,500 | 6,856 | 13,185 | 15,000 |
| Art Loops Website Traffic | n/a | n/a | n/a | 18,000 |

Public Art

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4562-120 | PART-TIME EMPLOYEE SALARIES | 43,541 | 61,044 | 30,591 | 55,036 | (6,008) |
| 10-4562-130 | EMPLOYEE BENEFITS | 3,403 | 3,497 | 2,537 | 5,102 | 1,605 |
| 10-4562-140 | OVERTIME PAY | 857 | - | 436 | - | - |
| 10-4562-160 | EMPLOYEE RECOGNITION | 29 | - | - | - | - |
| | TOTAL PERSONNEL | 47,830 | 64,541 | 33,564 | 60,138 | (4,403) |
| OPERATIONS | | | | | | |
| 10-4562-200 | BUSINESS LUNCHES | 276 | 450 | 480 | 450 | - |
| 10-4562-220 | PRINTING AND PUBLISHING | 2,224 | 2,300 | 554 | 1,500 | (800) |
| 10-4562-236 | TRAINING & EDUCATION | 2,729 | 1,400 | 531 | 1,400 | - |
| 10-4562-240 | OFFICE SUPPLIES | 114 | - | - | - | - |
| 10-4562-255 | COMPUTER OPERATIONS | 4,512 | 7,050 | 3,102 | 4,950 | (2,100) |
| 10-4562-510 | INSURANCE & BONDS | | | | 777 | |
| 10-4562-514 | PAR PROGRAMS | 1,850 | - | - | - | - |
| 10-4562-541 | COMMUNITY EVENTS | 32,719 | 40,000 | 32,413 | 23,500 | (16,500) |
| 10-4562-620 | STATUES MAINTENANCE | 750 | 2,500 | - | 2,500 | - |
| 10-4562-630 | PERFORMING ARTS | 9,657 | 13,000 | 6,414 | 14,850 | 1,850 |
| | TOTAL OPERATIONS | 54,830 | 66,700 | 43,494 | 49,927 | (17,550) |
| | TOTAL ARTS COMMISSION | 102,660 | 131,241 | 77,058 | 110,065 | (21,953) |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 18.09 | 19.40 | 19.40 |
| Personnel Expense | 1,101,810 | 1,219,612 | 1,272,343 |
| Non-Personnel Expense | 903,407 | 1,008,838 | 1,006,400 |
| Total | 2,005,218 | 2,228,450 | 2,278,743 |

## 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<br>**Strategy #2 –** Provide materials and resources in a variety of formats<br>**Strategy #3 –** Increase diversity of genres and subjects to represent all within our area<br>**Strategy #4 –** Reduce barriers to access where possible | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026 (est)** | **FY 2027 (Target)** |
| Number of physical items in our collection | 77,932 | 78,000 | 78,500 | 79,000 |
| Number of digital items in our collection | 420,000 | 425,000 | 435,000 | 440,000 |
| Circulation of physical items | 515,000 | 520,000 | 515,000 | 515,000 |
| Circulation of digital items | 145,000 | 170,000 | 180,000 | 185,000 |
| **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<br>**Strategy #2 -** Meet the technology and digital literacy needs of our community<br>**Strategy #3 –** Provide a variety of quality programming choices from individualized instruction to large scale events<br>**Strategy #4 –** Extend library services beyond our walls | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026 (est)** | **FY 2027 (Target)** |
| Number of programs | 1375 | 1,400 | 1,500 | 1,500 |
| Total attendance at programs | 68,000 | 82,000 | 90,000 | 95,000 |
| Number of sessions on our computers (excluding Wi-Fi) | 13,750 | 17,000 | 17,000 | 17,000 |
| Number of outreach programs | 35 | 45 | 50 | 50 |
| **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<br>**Strategy #2 –** Balance our space with the needs of different types of users<br>**Strategy #3 –** Organize both physical and virtual platforms to provide an enjoyable discovery experience<br>**Strategy #4 –** Curate a rotating collection of visual displays and art | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026 (est)** | **FY 2027 (Target)** |
| Number of active library card holders | 13,750 | 13,850 | 14,000 | 14,000 |
| Number of visitors to the library | 325,000 | 340,000 | 350,000 | 350,000 |
| Number of reference questions answered by staff | 41,600 | 42,000 | 41,000 | 40,000 |

| **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<br>**Strategy #2 –** Provide meaningful service opportunities to community members<br>**Strategy #3 –** Integrate community partnerships in existing and new library programs<br>**Strategy #4 –** Cultivate positive interactions with patrons both in and out of the library | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026 (est)** | **FY 2027 (Target)** |
| Number of social media followers* | 17,121 | 18,000 | 19,000 | 19,500 |
| Total attendance outreach programs | 12,000 | 14,000 | 15,000 | 16,000 |
| Number of volunteer hours | 1,850 | 2,100 | 2,200 | 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<br>**Strategy #2 –** Ensure that staff stay current with technology and library trends as they relate to our community's needs<br>**Strategy #3 –** Celebrate our successes and foster a culture of problem solving, responsibility, risk-taking and innovation<br>**Strategy #4 –** Maximize efficiencies within our organization through open communication, collaboration and teamwork | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026 (est)** | **FY 2027 (Target)** |
| Number of staff training hours from external sources | 412 | 400 | 400 | 400 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

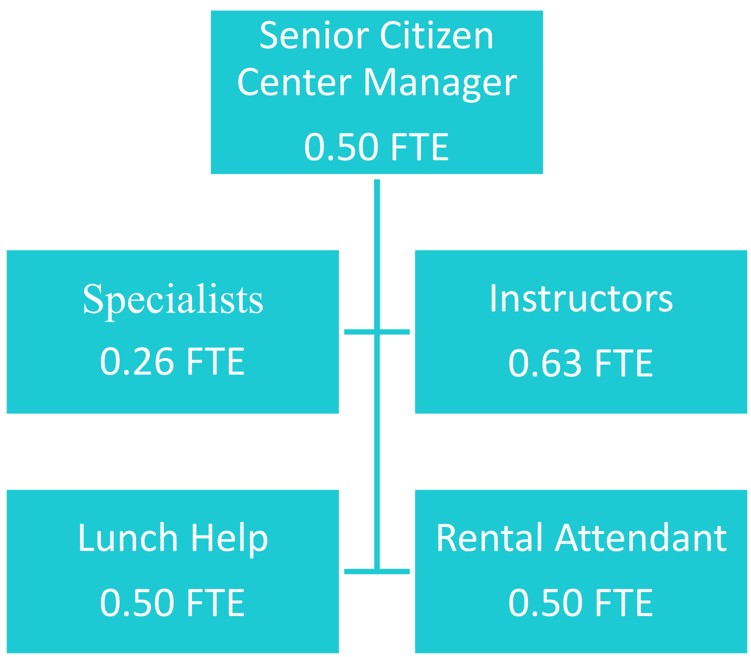
Library

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4580-110 | PAYROLL - LIBRARIANS | 400,355 | 420,718 | 205,106 | 437,303 | 16,585 |
| 10-4580-120 | PART-TIME EMPLOYEE SALARIES | 490,465 | 583,185 | 262,939 | 606,515 | 23,330 |
| 10-4580-130 | EMPLOYEE BENEFITS | 202,787 | 210,709 | 100,097 | 224,800 | 14,091 |
| 10-4580-140 | OVERTIME PAY | 753 | 600 | 361 | 350 | (250) |
| 10-4580-160 | EMPLOYEE RECOGNITION | 7,451 | 4,400 | 485 | 3,375 | (1,025) |
| | TOTAL PERSONNEL | 1,101,810 | 1,219,612 | 568,987 | 1,272,343 | 52,731 |
| OPERATIONS | | | | | | |
| 10-4580-200 | BUSINESS LUNCHES | 908 | 900 | 1,014 | 900 | - |
| 10-4580-230 | MILEAGE AND TRAVEL ALLOWANCE | 382 | 300 | - | 150 | (150) |
| 10-4580-236 | TRAINING & EDUCATION | 1,013 | 3,150 | 359 | 2,050 | (1,100) |
| 10-4580-240 | OFFICE EXPEND. & CATALOGUE SUP | 17,005 | 15,100 | 9,003 | 13,325 | (1,775) |
| 10-4580-241 | BOOKS, MEDIA, ETC - ADULT | 69,712 | 69,900 | 28,130 | 66,900 | (3,000) |
| 10-4580-242 | BOOKS,MEDIA, ETC - FINES& RENT | 56,249 | 43,728 | 23,094 | 38,711 | (5,017) |
| 10-4580-243 | GRANTS | 11,081 | 35,000 | 2,118 | 18,000 | (17,000) |
| 10-4580-245 | BOOKS, MEDIA, ETC-CHILDREN&Y/A | 42,531 | 42,950 | 20,330 | 41,400 | (1,550) |
| 10-4580-250 | EQUIPMENT EXPENSE | 930 | 500 | 407 | 375 | (125) |
| 10-4580-252 | MAINTENANCE CONTRACTS | 52,100 | 59,155 | 23,149 | 59,155 | - |
| 10-4580-255 | COMPUTER OPERATIONS | 708 | 1,200 | - | 1,000 | (200) |
| 10-4580-260 | UTILITIES | 19,201 | 30,000 | 9,483 | 20,000 | (10,000) |
| 10-4580-265 | COMMUNICATION/TELEPHONE | 9,491 | - | - | - | - |
| 10-4580-310 | PROFESSIONAL & TECHNICAL | 1,213 | 14,385 | 12,492 | 14,385 | - |
| 10-4580-510 | INSURANCE & BONDS | 13,292 | 14,300 | 14,859 | 32,159 | 17,859 |
| 10-4580-550 | UNIFORMS | 1,276 | 975 | 491 | 740 | (235) |
| 10-4580-610 | LIBRARY PROGRAMS | 50,719 | 60,250 | 16,067 | 52,490 | (7,760) |
| 10-4580-651 | LIBRARY OPERATED SODA SALES | 59 | - | 50 | - | - |
| 10-4580-710 | COMPUTER HARDWARE & SOFTWARE | 18,951 | - | 464 | - | - |
| 10-4580-720 | OFFICE FURNITURE & EQUIPMENT | 110 | 2,000 | - | 400 | (1,600) |
| 10-4580-736 | CITY UTILITIES | 137,007 | 139,062 | 69,531 | 144,927 | 5,865 |
| 10-4580-737 | INTERNAL SERVICES CHARGE | 379,011 | 455,524 | 227,762 | 471,096 | 15,572 |
| 10-4580-738 | VEHICLE & EQUIPMENT LEASE | 20,459 | 20,459 | 10,230 | 20,459 | - |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 7,778 | 7,778 |
| | TOTAL OPERATIONS | 903,407 | 1,008,838 | 469,032 | 1,006,400 | (2,438) |
| | TOTAL LIBRARY | 2,005,218 | 2,228,450 | 1,038,019 | 2,278,743 | 50,293 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 2.43 | 2.39 | 2.39 |
| Personnel Expense | 90,032 | 105,039 | 108,721 |
| Non-Personnel Expense | 178,895 | 202,836 | 195,819 |
| Total | 268,927 | 307,875 | 304,540 |

## 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<br>Strategy #2 – Increase program participation numbers | | | | |
| **Measures** | **2023** | **2024** | **2025** | **Target 2026** |
| Health related activities offered | 240 | 265 | 270 | 275 |
| Creativity activities offered | 90 | 120 | 265 | 270 |
| Free programs offered | 2,300 | 2,600 | 1,845 | 1,900 |
| Paid programs offered | 95 | 114 | 100 | 105 |
| Increase activity participation numbers | 14,900 | 15,870 | 15,903 | 15,950 |
| **Goal #2 – Improve Customer Satisfaction** | | | | |
| Strategy #1: Promote activities through different marketing avenues<br>Strategy #2: Create a way to survey senior participants | | | | |
| **Measures** | **2023** | **2024** | **2025** | **Target 2026** |
| Increase social media presence via posts | 7 | 38 | 40 | 45 |
| Monthly activity survey satisfaction rate average of 83% | 85% | 85% | 86% | 86% |
| Email list growth each year | 760 | 833 | 847 | 860 |
| Membership growth of 3% | 599 | 620 | 658 | 678 |

Senior Citizens

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 10-4610-120 | SENIOR CITIZENS-PART TIME WAGE | 81,780 | 95,395 | 40,110 | 99,066 | 3,671 |
| 10-4610-130 | EMPLOYEE BENEFITS | 7,343 | 8,844 | 3,480 | 9,255 | 411 |
| 10-4610-140 | OVERTIME PAY | 519 | - | - | - | |
| 10-4610-160 | EMPLOYEE RECOGNITION | 389 | 800 | 375 | 400 | (400) |
| | TOTAL PERSONNEL | 90,032 | 105,039 | 43,965 | 108,721 | 3,682 |
| OPERATIONS | | | | | | |
| 10-4610-230 | TRAVEL, DUES & CONVENTIONS | - | 300 | - | - | (300) |
| 10-4610-236 | TRAINING & EDUCATION | 555 | 1,750 | - | 300 | (1,450) |
| 10-4610-240 | OFFICE EXPENSE | 2,411 | 1,950 | 544 | 1,038 | (912) |
| 10-4610-250 | EQUIPMENT EXPENSE | 1,995 | 2,000 | 884 | 1,000 | (1,000) |
| 10-4610-251 | FUEL | 755 | 750 | 91 | 100 | (650) |
| 10-4610-253 | CENTRAL SHOP | 1,543 | 948 | 1,310 | 977 | 29 |
| 10-4610-260 | UTILITIES | 7,816 | 7,500 | 3,157 | 7,500 | - |
| 10-4610-262 | PROGRAMS | 15,754 | 15,257 | 4,173 | 12,800 | (2,457) |
| 10-4610-263 | MOUNTAINLAND LUNCHES | - | 17,000 | 6,793 | 12,500 | (4,500) |
| 10-4610-264 | MEAL SUBSTITUTION | - | 1,500 | - | - | (1,500) |
| 10-4610-510 | INSURANCE AND BONDS | 3,914 | 4,100 | 4,448 | 4,540 | 440 |
| 10-4610-550 | UNIFORMS | 228 | 250 | 223 | - | (250) |
| 10-4610-710 | COMPUTER HARDWARE AND SOFTWARE | 629 | - | - | - | - |
| 10-4610-736 | CITY UTILITIES | 52,805 | 53,597 | 26,799 | 55,857 | 2,260 |
| 10-4610-737 | INTERNAL SERVICES CHARGE | 83,815 | 89,897 | 44,949 | 92,680 | 2,783 |
| 10-4610-738 | VEHICLE & EQUIPMENT LEASE | 6,675 | 6,037 | 3,018 | 5,764 | (273) |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 763 | 763 |
| | TOTAL OPERATIONS | 178,895 | 202,836 | 96,390 | 195,819 | (7,017) |
| | TOTAL SENIOR CITIZENS | 268,927 | 307,875 | 140,354 | 304,540 | (3,335) |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Transfers

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| TRANSFERS | | | | | | |
| 10-9000-845 | TRANSFER C ROAD RESERVES TO CIP | 579,418 | - | - | | - |
| 10-9000-846 | TRANSFER TRANSPORTATION SALES TAX RESERVES TO CIP | 580,087 | - | - | | - |
| 10-9000-847 | TRANSFER TO STREETS FUND | - | 4,473,859 | 4,473,859 | 1,553,712 | (2,920,147) |
| 10-9000-849 | TRANSFER PUBLIC ART RESERVES TO CIP | - | 102,574 | 51,287 | 63,419 | (39,155) |
| 10-9000-870 | TRANSFER TO DEBT SERVICE | 1,339,799 | 1,342,338 | 671,169 | 1,346,888 | 4,550 |
| 10-9000-874 | TRANSFER TO CAPITAL IMPRV. FD. | 3,483,685 | 873,603 | 436,802 | 700,685 | (172,918) |
| 10-9000-876 | PAYMENT TO MBA FUND | 410,352 | 418,583 | 209,292 | 424,211 | 5,628 |
| 10-9000-886 | TRANSFER VEHICLE FUND | - | 16,100 | - | | (16,100) |
| | INC GENERAL FUND RESERVES | | | | 264,524 | 264,524 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 8,861 | 8,861 |
| | TOTAL TRANSFERS | 6,393,342 | 7,227,057 | 5,842,408 | 4,362,300 | (2,864,757) |

# Special Improvement Fund

2027

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 2027**
**INTERIM BUDGET**

Special Improvement Fund

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 7,717 | |
| 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 | - | - | - | - | - |
| 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 | - | - | - | - | - |
| | SURPLUS / (DEFICIT) | - | - | - | - | |
| | 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

2027

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.

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Debt Service Fund

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 363,785 | |
| CONTRIBUTIONS & TRANSFERS | | | | | | |
| 31-3200-000 | PROCEEDS FROM BOND | | | | | - |
| 31-3600-620 | PREMIUM ON BOND ISSUANCE | | | | | - |
| 31-3600-700 | INTEREST EARNED SVL TAX 2014 B | 4,638 | - | 714 | | - |
| 31-3800-810 | TRANSFER IN - GENERAL FUND | 1,339,799 | 1,342,338 | 671,169 | 1,346,888 | 4,550 |
| 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 | | 1,344,438 | 1,342,338 | 671,883 | 1,346,888 | 4,550 |
| BOND EXPENDITURES | | | | | | |
| 31-4760-803 | PRINCIPAL ON 2010 GO BOND | 500,000 | 515,000 | - | 530,000 | 15,000 |
| 31-4760-804 | INTEREST ON 2010 GO BOND | 97,350 | 82,350 | 41,175 | 66,900 | (15,450) |
| 31-4760-805 | PRINCIPAL ON 2016 GO BOND | 525,000 | 550,000 | - | 565,000 | 15,000 |
| 31-4760-806 | INTEREST ON 2016 GO BOND | 218,238 | 191,988 | 95,994 | 180,988 | (11,000) |
| 31-4760-910 | BOND COST OF ISSUANCE | | | | | |
| 31-4760-920 | BOND ADMIN FEES | 3,850 | 3,000 | - | 4,000 | 1,000 |
| TOTAL EXPENDITURES | | 1,344,438 | 1,342,338 | 137,169 | 1,346,888 | 4,550 |
| | SURPLUS / (DEFICIT) | - | - | 534,715 | - | |
| | 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 2026 Actual results and audit entries.

# Capital Projects Funds

2027

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 2027**
**INTERIM BUDGET**

Capital Improvements Fund

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 3,383,166 | |
| CAPITAL PROJECTS REVENUES | | | | | | |
| 45-3600-360 | GRANTS | 43,831 | 750,000 | - | | (750,000) |
| 45-3600-601 | TRANSFER FROM SPECIAL REVENUE FUND | - | 600,000 | - | | |
| 45-3600-610 | INTEREST INCOME | 411,909 | - | 264,145 | | - |
| 45-3600-640 | PROPERTY SALES | - | - | 10,039,277 | | |
| 45-3600-650 | TRANSFER FROM GENERAL FUND | 3,483,685 | 873,603 | 436,802 | 700,685 | (172,918) |
| 45-3600-652 | TRANSFER FROM C ROAD RESERVES | 579,418 | - | - | | |
| 45-3600-653 | TRANSFER FROM PUBLIC ART RESERVES | - | 102,574 | 51,287 | 63,419 | |
| 45-3600-654 | TRANSFER FROM SPECIAL TRUSTS FUND | 13,000 | - | - | | |
| 45-3600-655 | TRANSFER FROM TRASPORTATION SALES T | 580,087 | - | - | - | |
| 45-3600-690 | DONATIONS | 94,225 | - | - | | |
| 45-3800-843 | UTILIZE CAP FACILITIES RESERVE | | | | 413,008 | 413,008 |
| TOTAL FUND REVENUE | | 5,206,156 | 2,326,177 | 10,791,510 | 1,177,112 | (509,910) |
| CAPITAL PROJECTS AND OTHER EXPENDITURES | | | | | | |
| LEGISLATIVE | | | | | | |
| 45-4120-600 | SINKING FUND | - | 5,134 | - | - | |
| 45-4120-605 | CIP SINKING FUND | - | 20,681 | - | 21,847 | |
| ADMINISTRATION | | | | | | - |
| 45-4130-251 | PROPERTY PURCHASES-MISC. | - | 990,660 | 10,000 | - | (990,660) |
| 45-4130-263 | CIVIC CENTER/LIBRARY A/V UPGRADES | | | | - | - |
| 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 | - | 53,063 | - | - | (53,063) |
| 45-4130-NEW | SCHOOL PROJECT | | | | 60,000 | 60,000 |
| FINANCE | | | | | | - |
| 45-4140-600 | SINKING FUND | - | 14,110 | - | | (14,110) |
| TREASURY | | | | | | |
| 45-4145-600 | SINKING FUND | - | 5,192 | - | | |
| PLANNING & ZONING | | | | | | - |
| 45-4165-600 | SINKING FUND | - | 13,914 | - | | (13,914) |
| PUBLIC WORKS ADMINISTRATION | | | | | | |
| 45-4180-600 | SINKING FUND | - | 4,363 | - | | |
| ENGINEERING | | | | | | - |
| 45-4185-103 | NEW EQUIPMENT | 8,714 | 1,286 | - | | |
| 45-4185-107 | HOBBLE CREEK AND MAPLETON LATERAL T | - | 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 | | | | | | - |
| 45-4210-600 | INTERVIEW RECORDING EQUIPMENT | - | 13,000 | - | | |
| 45-4210-605 | NEW OFFICER VEHICLES | - | 6,365 | - | | (6,365) |
| 45-4210-609 | NEW EQUIPMENT | 3,073 | 2,527 | 793 | | (2,527) |
| 45-4210-610 | TRAINING ROOM | - | 20,000 | 5,229 | | (20,000) |
| 45-4210-611 | COUNTER SECURITY | - | 15,000 | 3,422 | | (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 | - | 28,180 | |
| 45-4210-805 | FACILITY SECURITY SYSTEM UPGRADES | 41,200 | 5,157 | 6,302 | | (5,157) |
| 45-4210-NEW | PATROL RIFLES | | | | 36,560 | |
| 45-4210-NEW | BALLISTIC SHIELDS | | | | 5,000 | |
| 45-4210-NEW | RIFLE SUPPRESSORS | | | | 11,000 | |
| POLICE DISPATCH | | | | | | - |
| 45-4211-600 | SINKING FUND | - | 21,320 | - | | (21,320) |
| 45-4211-605 | CIP SINKING FUND | - | 10,790 | - | 11,399 | |
| FIRE DEPARTMENT | | | | | | - |
| 45-4220-103 | LIVING QUARTERS FOR STATION 41 | 218,006 | 1,139 | - | - | (1,139) |
| 45-4220-600 | SINKING FUND | - | 5,768 | - | | (5,768) |
| 45-4220-605 | CIP SINKING FUND | - | 3,916 | - | 44,988 | |
| 45-4220-702 | EKG ZOLL DEFIBRILLATORS | - | 40,000 | - | | (40,000) |
| 45-4220-704 | GOURNEY AUTO LOAD SYSTEM | 26,000 | - | - | | - |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Capital Improvements Fund

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| 45-4220-705 | AUTO-PULSE AUTOMATED CPR DEVICE | - | 46,000 | 20,887 | 25,000 | (21,000) |
| 45-4220-NEW | CPR TRAINING MANNEQUIN | | | | 25,000 | |
| PARKS DEPARTMENT | | | | | | |
| 45-4510-104 | PARK MAINTENANCE RESERVE FUND | 351,277 | 957,479 | 121,647 | 96,450 | (861,028) |
| 45-4510-109 | DRY CREEK TRAIL LANDSC IMPROV | 25,000 | - | - | | - |
| 45-4510-762 | PICNIC TABLES & PARK BENCHES | | | | | - |
| 45-4510-770 | MEMORIAL BIKE PARK PLAYGROUND | 13,571 | 36,693 | 820 | | (36,693) |
| 45-4510-771 | MEMORIAL PARK TENNIS COURTS | | | | | - |
| 45-4510-772 | SMART SYSTEM IRRIGATION CLOCKS | 33,081 | 8,723 | 8,556 | | (8,723) |
| 45-4510-774 | ART PARK AMPHITHEATER | - | 2,350,000 | 249,374 | | |
| 45-4510-800 | PAR PROJECTS | 115,653 | - | - | | - |
| 45-4510-NEW | 1200 WEST MEDIAN DEVELOPMENT | | | | 5,000 | |
| 45-4510-NEW | DRY CREEK TRAIL EXTENSION TO KELVIN GROVE PARK | | | | 103,000 | |
| 45-4510-NEW | CRC FITNESS PARK RESTROOM | | | | 135,000 | |
| 45-4510-NEW | CRC FINESS PARK RESTROOM UTILITIES | | | | 50,000 | |
| CANYON PARKS | | | | | | - |
| 45-4520-600 | SINKING FUND | - | 3,705 | - | | (3,705) |
| 45-4520-740 | CANYON PARKS CAPITAL MAINTENANCE RE | 17,322 | 202,447 | 3,700 | 0 | (202,446) |
| 45-4520-749 | CANYON PARKS SPRINKLING SYSTEM | 4,571 | - | - | | - |
| 45-4520-NEW | JOLLEY'S RANCH CAMPGROUND SEPTIC TANK | | | | 7,500 | |
| 45-4520-NEW | ROTARY PARK ASPHALT ON ROADS | | | | 30,000 | |
| 45-4520-NEW | NEW WATER PIPELINE | | | | 52,738 | |
| ART MUSEUM | | | | | | - |
| 45-4530-600 | SINKING FUND | - | 11,172 | - | | (11,172) |
| 45-4530-700 | ADA COMPLIANCE UPGRADES | 750 | 49,250 | - | | (49,250) |
| 45-4530-704 | A/V SYSTEM REPLACEMENT | 20,000 | - | - | | - |
| 45-4530-705 | ARTS DISTRICT (FAMILY HISTORY BLDG. AU | 25,400 | 97,079 | 81,778 | 65,625 | (31,454) |
| 45-4530-NEW | MUSEUM LAWN (SCULPTURE INSTALL) | | | | 27,500 | |
| CLYDE RECREATION CENTER | | | | | | - |
| 45-4550-104 | NEW EQUIPMENT | 6,913 | 8,087 | - | | (8,087) |
| 45-4550-110 | CRC FITNESS CORNER | - | 10,000 | 2,073 | | |
| 45-4550-111 | POOL DECK CHAIRS | - | 8,000 | - | | |
| 45-4550-112 | SAUNA | - | 26,000 | - | | |
| 45-4550-600 | CIP SINKING FUND | - | 958 | - | 2,494 | |
| 45-4550-NEW | DUMPSTER ENCLOSURE | | | | 8,000 | |
| 45-4550-NEW | RECOVERY SPACE | | | | 37,000 | |
| RECREATION DEPARTMENT | | | | | | - |
| 45-4560-605 | CIP SINKING FUND | - | 28,462 | - | | |
| 45-4560-709 | FIELDHOUSE TURF REPLACEMENT | | | | | - |
| 45-4560-710 | STORAGE BUILDING | 20,342 | - | - | | - |
| 45-4560-711 | NEW EQUIPMENT | - | 12,000 | - | | (12,000) |
| 45-4560-762 | AL CURTIS MEMORIAL | - | 16,000 | - | | |
| 45-4560-813 | AQUATIC AND ACTIVITIES CENTER | - | 356,820 | 355,290 | | (356,820) |
| 45-4560-NEW | HOLIDAY FEST PAVILION - CIVIC CENTER | | | | 30,000 | |
| CEMETERY | | | | | | - |
| 45-4561-107 | CREMATION NICHE MONUMENT - EVERGRE | 1,500 | - | - | | - |
| 45-4561-108 | CREMATION NICHE MONUMENT - HISTORIC | 30,495 | - | - | | - |
| 45-4561-109 | ASPHALT MAINTENANCE | 703 | 27,280 | 3,541 | 10,000 | (17,280) |
| 45-4561-111 | EVERGREEN SECTIONS M & N DEVELOPME | 121,030 | 137,980 | 12,031 | - | (137,980) |
| 45-4561-NEW | EVERGREEN CEMETERY CREMATION GARDEN | | | | 8,998 | |
| PUBLIC ARTS | | | | | | - |
| 45-4562-700 | PUBLIC ARTS PROJECTS | 105,477 | 532,883 | 60,958 | 185,000 | (347,883) |
| LIBRARY | | | | | | - |
| 45-4580-510 | A/V UPGRADE - NORTH MP ROOM | 243 | 3,500 | - | | (3,500) |
| 45-4580-511 | STAFF WORKSTATIONS | - | 16,000 | - | | (16,000) |
| 45-4580-600 | LIBRARY SINKING FUND | - | 203,382 | - | | (203,382) |
| 45-4580-605 | CIP SINKING FUND | - | 6,479 | - | 13,747 | |
| 45-4580-NEW | DISPLAY CASE FOR AWARDS | | | | 10,000 | |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Capital Improvements Fund

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| SENIOR CITIZENS CENTER | | | | | | - |
| 45-4610-600 | SINKING FUND | - | 10,821 | - | | (10,821) |
| 45-4610-605 | CIP SINKING FUND | - | 5,492 | - | (0) | |
| 45-4610-NEW | LOBBY RENOVATION | | | | 9,499 | |
| TRANSFERS | | | | | | - |
| 45-9000-712 | TRANSFER TO VEHICLE FUND | | | | | - |
| 45-9000-718 | TRANSFER FOR PUBLIC ARTS PROGRAM | 13,582 | 18,420 | 9,210 | 20,587 | 2,167 |
| 45-9000-720 | TRANSFER TO GOLF FUND | | | | | |
| TOTAL FUND EXPENDITURES | | 1,203,902 | 8,210,989 | 955,610 | 1,177,112 | |
| | SURPLUS / (DEFICIT) | 4,002,253 | (5,884,812) | 9,835,900 | - | |
| | ESTIMATED ENDING FUND BALANCE | | | | 2,970,158 | |
| | Reserved for: | | | | | |
| | Impact Fees | | | | - | |
| | Class C Roads | | | | - | |
| | Joint Venture | | | | - | |
| | Debt Service | | | | - | |
| | Capital Projects | | | | 2,970,158 | |
| | Endowments | | | | - | |
| | Unrestricted | | | | - | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

# Special Revenue Funds

2027

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:

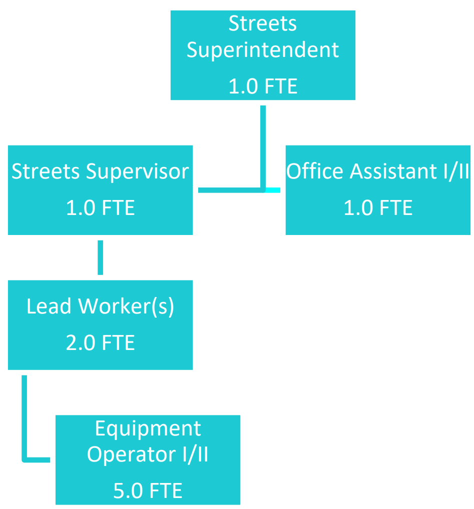
- Streets Fund
- Special Revenue Fund
- Cemetery Trust Fund
- Special Trusts Fund

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 9.50 | 9.50 | 10.00 |
| Personnel Expense | 886,621 | 971,402 | 1,068,825 |
| Operating Expense | 1,780,788 | 2,372,460 | 2,691,020 |
| Capital Outlay | 4,149,335 | 26,154,384 | 12,442,809 |
| Total | 6,816,744 | 29,498,246 | 16,202,654 |

## 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 23/24** | **FY 24/25** | **FY 25/26 Year to Date 5/25** | **FY 26/27 Target** |
| Pavement Markings Re-Painted (Crosswalks, ladders, stop bars RXR, Red curb Etc.) | 100% | 85% | 55% | 100% |
| Traffic Sign Maintenance Plan. (Update 14% of the city to MUTCD retro reflectivity Standards) | 13% | 14% | 12.65% | 14% |
| Snowplow Operations (# Hours to clear streets after a storm) | 4.14 | 3.6 | 2.5 | <6 |
| Snow Removal Cost Per Mile | $756.29 | $324.32 | | <$540 |
| Concrete Maintenance plan (Repair 358 Hazards annually) | 707 | 569 | 541 | 350 |
| **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 23/24** | **FY 24/25** | **FY 25/26 Year to Date 5/25** | **FY 26/27 Target** |
| Completed Streets Capital projects (% of yearly Streets projects completed) | 60% | 60% | 20% | 100% |
| Paser Road condition (Service Life) **1-10** 10 is Best | 5.2 | 5.84 | 5.8 | 5.8 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Streets Summary

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 9,869,648 | |
| REVENUES | | | | | | |
| 43-3100-162 | SALES TAX - TRANSPORTATION | - | 931,120 | 288,479 | 877,000 | (54,120) |
| 43-3100-163 | TRANSPORTATION TAX-5TH 5TH | - | 422,300 | 144,780 | 412,000 | (10,300) |
| 43-3300-356 | "C" ROAD FUND ALLOTMENT FROM STATE | - | 1,785,000 | 642,455 | 2,000,000 | 215,000 |
| 43-3300-NEW | TRANSPORTATION UTILITY FEE | | | | 911,250 | 911,250 |
| 43-3600-612 | INTEREST C-ROADS | - | 60,000 | 102,639 | 60,000 | - |
| 43-3600-639 | STREET CUT FEES | - | 45,000 | 11,952 | 32,000 | (13,000) |
| 43-3600-697 | STREET SIGNS INSTALLATION FEE | - | 4,500 | 409 | 4,500 | - |
| 43-3600-700 | STREETS IMPACT FEES | - | 100,500 | 72,549 | 100,500 | - |
| 43-3600-840 | CONTRACT SERVICES | - | 50,213 | 16,933 | 50,000 | (213) |
| 43-3600-910 | TRANSFER FROM GENERAL FUND | - | 4,473,859 | 4,473,859 | 1,553,712 | (2,920,147) |
| 43-3600-915 | TRANSFER FROM SPECIAL IMPROVEMENT FUND | | | | | - |
| 43-3600-916 | GRANT REVENUES | - | 1,100,000 | 100,000 | 3,500,000 | 2,400,000 |
| 43-3600-917 | TRANSFER FROM OTHER FUNDS | | | | | - |
| | UTILIZE C-ROAD RESERVES | | | | | - |
| | UTILIZE STREET IMPACT FEE RESERVES | | | | 2,284,500 | 2,284,500 |
| | UTILIZE UNASSIGNED RESERVES | | | | 3,348,366 | 3,348,366 |
| | Total Revenues | - | 8,972,492 | 5,854,055 | 15,133,828 | 6,161,336 |
| EXPENDITURES | | | | | | |
| | STREETS OPERATIONS | - | 2,372,460 | 899,338 | 2,316,299 | (56,161) |
| | STREETS CAPITAL PROJECTS | 4,049,335 | 20,012,631 | 1,801,408 | 10,057,809 | (9,954,822) |
| | STREETS IMPACT FEE CAPITAL PROJECTS | 100,000 | 6,141,753 | 569,621 | 2,385,000 | (3,756,753) |
| | TRANSFERS TO OTHER FUNDS | | | | 374,721 | 374,721 |
| | INCREASE C-ROAD RESERVES | | | | | |
| | INCREASE STREETS IMPACT FEE RES | | | | | - |
| | Total Expenditures | 4,149,335 | 28,526,844 | 3,270,367 | 15,133,829 | (13,393,015) |
| | SURPLUS/DEFICIT | (4,149,335) | (19,554,352) | 2,583,688 | (0) | |
| | ESTIMATED ENDING FUND BALANCE | | | | 4,236,782 | |
| | Reserved for: | | | | | |
| | Impact Fees | | | | 948,009 | |
| | Road Projects | | | | 3,297,634 | |
| | Joint Venture | | | | - | |
| | Debt Service | | | | - | |
| | Capital Projects | | | | - | |
| | Endowments | | | | - | |
| | | | | | 948,009 | |
| | Unrestricted | | | | (8,861) | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Streets Operations

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 43-4410-110 | PAYROLL - STREETS DEPARTMENT | - | 606,847 | 292,165 | 681,529 | 74,682 |
| 43-4410-120 | PAYROLL - PART TIME | - | 22,424 | 13,234 | - | (22,424) |
| 43-4410-130 | EMPLOYEE BENEFITS | - | 329,881 | 144,852 | 374,796 | 44,915 |
| 43-4410-140 | OVERTIME PAY | - | 10,000 | 3,169 | 10,000 | - |
| 43-4410-160 | EMPLOYEE RECOGNITION | - | 2,250 | 2,184 | 2,500 | 250 |
| | TOTAL PERSONNEL | - | 971,402 | 455,604 | 1,068,825 | 97,423 |
| OPERATIONS | | | | | | |
| 43-4410-200 | BUSINESS LUNCHES | - | 150 | - | 150 | - |
| 43-4410-236 | TRAINING & EDUCATION | - | 9,125 | 660 | 7,625 | (1,500) |
| 43-4410-240 | OFFICE SUPPLIES | - | - | 310 | 600 | 600 |
| 43-4410-241 | TRAFFIC ENGINEERING (SIGNS) | - | 84,960 | 19,689 | 75,765 | (9,195) |
| 43-4410-242 | STOCKPILE - GRAVEL | - | 35,219 | 7,949 | 34,374 | (845) |
| 43-4410-243 | DEPARTMENTAL SUPPLIES | - | 17,100 | 6,370 | 17,100 | - |
| 43-4410-244 | NEW SUBDIVISION SIGNS | - | 8,708 | 2,853 | 7,641 | (1,067) |
| 43-4410-250 | EQUIPMENT OPERATION EXPENSES | - | 48,340 | 13,388 | 48,340 | - |
| 43-4410-251 | FUEL | - | 62,708 | 19,926 | 70,725 | 8,017 |
| 43-4410-252 | VEHICLE EXPENSE | - | 25,950 | 6,332 | 21,950 | (4,000) |
| 43-4410-253 | CENTRAL SHOP | - | 51,353 | 9,789 | 52,925 | 1,572 |
| 43-4410-255 | COMPUTER OPERATIONS | - | 8,280 | 6,205 | 24,680 | 16,400 |
| 43-4410-260 | UTILITIES | - | 4,200 | 1,121 | 4,200 | - |
| 43-4410-310 | PROFESSIONAL & TECHNICAL SERVI | - | 271,500 | 35,430 | 101,500 | (170,000) |
| 43-4410-330 | CUSTOMER SERVICE REQUESTS | - | 4,250 | 493 | 4,250 | - |
| 43-4410-510 | INSURANCE & BONDS | - | 11,400 | 12,107 | 19,313 | 7,913 |
| 43-4410-512 | TRAFFIC LIGHT MAINTENANCE | - | 17,000 | 276 | 17,000 | - |
| 43-4410-550 | UNIFORMS | - | 6,850 | 4,040 | 6,670 | (180) |
| 43-4410-551 | PROTECTIVE EQUIPMENT | - | 4,722 | 1,888 | 4,722 | - |
| 43-4410-610 | BRIDGE MAINTENANCE | - | 23,000 | - | 23,000 | - |
| 43-4410-620 | OTHER SERVICES | - | 16,900 | 2,426 | 15,100 | (1,800) |
| 43-4410-625 | SPECIAL REPAIRS | - | 12,864 | 2,055 | 9,104 | (3,760) |
| 43-4410-630 | SNOW REMOVAL | - | 36,759 | 7,204 | 25,000 | (11,759) |
| 43-4410-640 | STREET MAINTENANCE | - | 143,600 | 70,918 | 147,908 | 4,308 |
| 43-4410-650 | SIDEWALKS - CURB & GUTTER | - | 156,075 | 55,662 | 157,636 | 1,561 |
| 43-4410-653 | PAINT MAINTENANCE | - | 75,736 | 39,268 | 74,736 | (1,000) |
| 43-4410-654 | ACTIVE TRANSPORTATION PAINT MAINT. | - | 31,000 | 1,020 | 31,000 | - |
| 43-4410-720 | OFFICE FURNITURE & EQUIPMENT | - | 600 | - | - | (600) |
| 43-4410-736 | CITY UTILITIES | - | 13,790 | 6,895 | 14,372 | 582 |
| 43-4410-737 | INTERNAL SERVICES CHARGE | - | 55,814 | 27,907 | 57,776 | 1,962 |
| 43-4410-738 | VEHICLE & EQUIPMENT LEASE | - | 163,105 | 81,552 | 163,450 | 345 |
| | PROPERTY TAX RESTRICTED ACCOUNT | | | | 8,861 | 8,861 |
| | TOTAL OPERATIONS | - | 1,401,058 | 443,734 | 1,247,474 | (153,584) |
| | TOTAL STREETS EXPENDITURES | - | 2,372,460 | 899,338 | 2,316,299 | (56,161) |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Streets Capital & Other

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| CAPITAL PROJECTS - STREETS | | | | | | |
| 43-6000-200 | PROPERTY ACQUISITION | 598,509 | 2,213,486 | 319,925 | | (2,213,486) |
| 43-6000-273 | INTERSECTION IMPROVEMENTS | 335,900 | 600,000 | - | | (600,000) |
| 43-6000-275 | UDOT TRAFFIC SIGNAL BETTERMENT | | 405,000 | - | | (405,000) |
| 43-6000-276 | 1200 W ROAD EXTENSION | 346,300 | | | | - |
| 43-6000-277 | 900 S RR CROSSING | 3,954 | 46,046 | - | | (46,046) |
| 43-6000-278 | LOCAL ROAD THRU HIGH SCHOOL/400 S TURN LANE | 18,471 | 660,880 | - | 750,000 | 89,121 |
| 43-6000-279 | HIGH SCHOOL ROUNDABOUT | | 425,000 | - | | (425,000) |
| 43-6000-280 | MAIN STREET CORRIDOR IMPROVEMENTS | | 730,000 | - | | (730,000) |
| 43-6000-281 | AVALON DR ROAD SINKING | | 250,000 | - | | (250,000) |
| 43-6000-282 | 1600 S BETTERMENT PHASE II | | 191,900 | 5,700 | | (191,900) |
| 43-6000-NEW | CENTER ST/MAIN RIGHT TURN LANE | | | | 250,000 | 250,000 |
| 43-6000-NEW | 1600 S 400 W PROPERTY/BUS ROAD | | | | 430,000 | 430,000 |
| 43-6000-NEW | ACTIVE TRANSPORTATION | | | | 350,000 | 350,000 |
| 43-6000-NEW | SAFETY IMPROVEMENTS | | | | 372,500 | 372,500 |
| 43-6000-NEW | WAVETRONIX BRIDGE (OVERSIZING) | | | | 500,000 | 500,000 |
| 43-6000-NEW | 2600 W/SR-75 PIONEERING RD (BUC-EES) | | | | 3,500,000 | 3,500,000 |
| 43-6000-600 | SINKING FUND | | 36,014 | - | | (36,014) |
| 43-6000-643 | C ROAD MAINTENANCE | 294,610 | 3,560,188 | 1,381,102 | 2,905,309 | (654,879) |
| 43-6000-701 | 1200 WEST ROADWAY | 2,001,042 | 7,907,528 | 84,892 | | (7,907,528) |
| 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 | | | | - |
| 43-6000-753 | SAFE WALKING ROUTES ASPHALT | 200,000 | 155,000 | 480 | | (155,000) |
| 43-6000-754 | 950 W SIDEWALK | | 143,960 | 950 | | (143,960) |
| 43-6000-756 | 800 SOUTH 800 EAST ROUNDABOUT | 4,179 | 75,821 | - | | (75,821) |
| 43-6000-757 | SOLID WASTE/STREETS VEHICLE BUILDING | | 1,620,000 | - | | (1,620,000) |
| 43-6000-758 | CANYON RD & HOUTZ AVE. ROUNDABOUT | 121,371 | 178,629 | 8,358 | | (318,040) |
| 43-6000-932 | MILL AND OVERLAY | | 525,679 | - | 1,000,000 | 474,321 |
| | TOTAL CAPITAL PROJECTS - STREETS | 4,049,335 | 20,012,631 | 1,801,408 | 10,057,809 | (10,094,233) |
| CAPITAL PROJECTS - STREETS IMPACT FEE | | | | | | |
| 43-7000-001 | STREET OVERSIZING PROJECTS | | 1,050,000 | - | 285,000 | (765,000) |
| 43-7000-002 | 620 S CANYON RD ROUNDABOUT | 100,000 | 1,240,000 | 569,621 | | (1,240,000) |
| 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) |
| 43-7000-NEW | 1200 W CENTER ROUNDABOUT | | | | 2,100,000 | 2,100,000 |
| TOTAL STREETS IMPACT FEE CAPITAL PROJECTS | | 100,000 | 6,141,753 | 569,621 | 2,385,000 | (3,756,753) |
| | TOTAL STREETS CAPITAL PROJECTS | 4,149,335 | 26,154,384 | 2,371,029 | 12,442,809 | (13,850,986) |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Special Revenue Fund Summary

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 4,121,890 | |
| REVENUES | | | | | | |
| 46-3100-163 | PAR TAX | 769,036 | 725,000 | 250,154 | 725,000 | - |
| 46-3300-359 | FEDERAL GRANTS | 61,618 | - | 494,384 | | - |
| 46-3600-100 | INTEREST PARKS IMPACT FEES | 279,862 | - | 135,741 | 250,000 | 250,000 |
| 46-3600-102 | INTEREST PUBLIC SAFETY IMPACT | | | | | - |
| 46-3600-500 | PARKS IMPACT FEES | 439,818 | 500,000 | 140,867 | 500,000 | - |
| 46-3600-600 | PUBLIC SAFETY IMPACT FEES | 75,580 | 200,000 | 41,870 | 200,000 | - |
| 46-3600-900 | DENSITY BONUS-FEE IN LIEU | | | | | - |
| 46-3600-915 | TRANSFER FROM SPECIAL IMPROVEMENT FUND | | | | - | - |
| 46-3600-916 | GRANT REVENUES | 640,000 | - | - | | - |
| 46-3600-917 | TRANSFER FROM OTHER FUNDS | 177621.83 | 42882.17 | 0 | | (42,882) |
| | UTILIZE PARK IMPACT FEE RESERVES | | | | | - |
| | UTILIZE PUBLIC SAFETY IMP FEE RESERVE | | | | 350,000 | 350,000 |
| | UTLIZE PAR TAX RESERVES | | | | | - |
| | Total Revenues | 2,443,536 | 1,467,882 | 1,063,016 | 2,025,000 | 557,118 |
| EXPENDITURES | | | | | | |
| | PARK IMPACT CAPITAL PROJECTS | | | | 350,000 | 350,000 |
| | PUBLIC SAFETY CAPITAL PROJECTS | - | 750,000 | - | 550,000 | (200,000) |
| | PAR TAX EXPENDITURES | 141,849 | 443,384 | 1,441,571 | 125,344 | (318,040) |
| | TRANSFERS TO OTHER FUNDS | | | | - | |
| | INCREASE PARK IMPACT FEE RESERVES | - | 1,515,675 | - | 400,000 | (1,115,675) |
| | INCREASE PUBLIC SAFETY IMPACT FEE RES | - | 52,000 | - | | (52,000) |
| | INCREASE PAR TAX RESERVES | - | 228,450 | - | 599,656 | 371,206 |
| | Total Expenditures | 141,849 | 2,989,509 | 1,441,571 | 2,025,000 | (964,509) |
| | SURPLUS/DEFICIT | 2,301,686 | (1,521,627) | (378,555) | - | |
| | ESTIMATED ENDING FUND BALANCE | | | | 4,171,890 | |
| | Reserved for: | | | | | |
| | Public Safety Projects | | | | 145,890 | |
| | Culture and Recreation Projects | | | | 1,699,055 | |
| | Joint Venture | | | | - | |
| | Debt Service | | | | - | |
| | Capital Projects | | | | 2,326,945 | |
| | Endowments | | | | - | |
| | Unrestricted | | | | - | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Special Revenue Detail

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PAR TAX OPERATING EXPENDITURES | | | | | | |
| 46-7100-255 | COMPUTER OPERATIONS | | | | | |
| 46-7100-310 | PROFESSIONAL SERVICES | 164 | - | - | | - |
| 46-7100-320 | MINI GRANTS | 36,149 | 69,997 | 69,997 | 58,844 | (11,153) |
| 46-7100-514 | PAR PROGRAMMING - ART MUSEUM | 21,585 | - | - | | - |
| 46-7100-515 | PAR PROGRAMMING - RECREATION | 15,951 | 17,349 | 15,113 | 41,500 | 24,151 |
| 46-7100-NEW | PAR PROGRAMMING - LIBRARY | | | | 10,000 | 10,000 |
| 46-7100-NEW | PAR PROGRAMMING - PUBLIC ART | | | | 15,000 | 15,000 |
| 46-7100-710 | PAR TRANSFERS TO GENERAL FUND | 68,000 | 45,000 | 22,500 | - | (45,000) |
| 46-7100-711 | PAR TRANSFERS TO CIP FUND | | | | - | - |
| | | 141,849 | 132,346 | 107,610 | 125,344 | (7,002) |
| PAR TAX CAPITAL PROJECTS | | | | | | |
| 46-7300-001 | PAR - PUBLIC ART PROJECTS | | - | 20,000 | - | - |
| 46-7300-002 | PAR CAPITAL PROJECTS - P&R | | 311,038 | 1,083,962 | - | (311,038) |
| 46-7300-003 | PAR CAPITAL PROJECTS - GOLF COURSE | | - | 30,000 | - | - |
| 46-7300-004 | PAR CAPITAL PROJECTS - ART MUSEUM | | - | 200,000 | - | - |
| 46-7300-new | PAR CAPTIAL PROJECTS - MAINT. FUND | | | | - | - |
| TOTAL PAR TAX CAPITAL PROJECTS | | - | 311,038 | 1,333,962 | - | (311,038) |
| TOTAL PAR TAX EXPENDITURES | | 141,849 | 443,384 | 1,441,571 | 125,344 | (318,040) |
| PUBLIC SAFETY IMPACT FEE CAPITAL PROJECTS | | | | | | |
| 46-7200-100 | LAND ACQUISITION | - | 750,000 | - | | (750,000) |
| 46-7200-NEW | STATION 42 LIVING QUARTERS DESIGN | | | | 550,000 | |
| TOTAL PUBLIC SAFETY IMPACT FEE CAPITAL PROJECTS | | - | 750,000 | - | 550,000 | (750,000) |
| PARK IMPACT FEE CAPITAL IMPROVEMENT PROJECTS | | | | | | |
| 46-6000-017 | PARKS IMPROVEMENT/COMPLETE PRO | | | | 350,000 | 350,000 |
| 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 | 9,700 | 90,300 | - | | (90,300) |
| 46-6000-028 | 100 S RESTORATION | 681,785 | 113,215 | - | | |
| TOTAL PARK IMPACT FEE PROJECTS | | 691,485 | 767,515 | - | 350,000 | (304,300) |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Cemetery Trust Fund

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 2,278,776 | |
| REVENUES | | | | | | |
| 81-3400-441 | CEMETERY LOTS SOLD | 120,750 | 115,000 | 51,851 | 115,000 | - |
| 81-3400-444 | INTEREST EARNED ON FINANCINGS | 490 | - | (38) | | - |
| 81-3800-701 | INTEREST ON INTERFUND LOAN | - | 35,154 | - | 32,303 | (2,851) |
| 81-3800-705 | PRINCIPAL ON INTERFUND LOAN | 36,501 | 37,002 | 18,501 | 39,852 | 2,850 |
| 81-9010-100 | INTERFUND LOAN | | | | | - |
| | TOTAL REVENUES | 157,741 | 187,156 | 70,314 | 187,155 | (1) |
| EXPENDITURES | | | | | | |
| | INCREASE RESERVES | | | | 187,155 | |
| | TOTAL EXPENDITURES | - | - | - | 187,155 | - |
| | SURPLUS / (DEFICIT) | 157,741 | 187,156 | 70,314 | - | |
| | ESTIMATED ENDING FUND BALANCE | | | | 2,465,931 | |
| | Reserved for: | | | | | |
| | Impact Fees | | | | - | |
| | Class C Roads | | | | - | |
| | Joint Venture | | | | - | |
| | Debt Service | | | | 892,988 | |
| | Capital Projects | | | | | |
| | Endowments | | | | 1,572,943 | |
| | Unrestricted | | | | 0 | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Special Trusts Fund

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 2,211,302 | |
| REVENUES | | | | | | |
| 84-3000-301 | DONATIONS ELIGIBLE FOR MATCH | | | | | - |
| 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 | 97,544 | 110,000 | 43,564 | 95,000 | (15,000) |
| | UTILIZE FUND BALANCE | | | | | |
| | TOTAL REVENUES | 97,544 | 110,000 | 43,564 | 95,000 | (15,000) |
| EXPENDITURES | | | | | | |
| 84-4000-002 | SOUTH MAIN FLAG FUND | | | | | - |
| 84-4000-013 | LUCY PHILLIPS | | | | | |
| 84-4000-030 | STATUE EXPENDITURES | | | | | - |
| 84-9000-700 | TRANSFER TO GENERAL FUND | 7,000 | 32,000 | 16,000 | 35,000 | |
| 84-9000-710 | TRANSFER TO CAPITAL IMPROVEMENT FUN | 13,000 | - | - | | |
| | INCREASE FUND BALANCE | | | | 60,000 | 60,000 |
| | TOTAL EXPENDITURES | 20,000 | 32,000 | 16,000 | 95,000 | 60,000 |
| | SURPLUS / (DEFICIT) | 77,544 | 78,000 | 27,564 | - | |
| | ESTIMATED ENDING FUND BALANCE | | | | 2,271,302 | |
| | Reserved for: | | | | | |
| | Impact Fees | | | | - | |
| | Class C Roads | | | | - | |
| | Joint Venture | | | | - | |
| | Debt Service | | | | - | |
| | Capital Projects | | | | - | |
| | Special Trusts | | | | 2,271,302 | |
| | Unrestricted | | | | - | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

# Internal Service Fund

2027

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 2027**
**INTERIM BUDGET**

ISF Summary

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 5,122,914 | |
| REVENUES | | | | | | |
| 47-3300-360 | GRANTS | | | | | - |
| 47-3400-441 | REVENUE FOR PARTS & SUPPLIES | 120,271 | 148,520 | 44,529 | 129,636 | (18,884) |
| 47-3400-443 | LABOR FEES | 223,824 | 243,625 | 105,415 | 276,476 | 32,851 |
| 47-3400-447 | BACKHOE CHARGES | 30,461 | 20,000 | 19,850 | - | (20,000) |
| 47-3600-610 | UNREALIZED GAIN/LOSS | 16,532 | - | - | | |
| 47-3600-611 | INTEREST | 201,707 | 25,000 | 98,711 | 190,000 | 165,000 |
| 47-3800-815 | CHARGES FOR SERVICES | 3,337,810 | 3,672,812 | 1,836,406 | 3,747,307 | 74,495 |
| | UTILIZE RESERVES | | | | 67,236 | |
| | TOTAL - REVENUES | 3,930,606 | 4,109,957 | 2,104,911 | 4,410,655 | 233,462 |
| EXPENDITURES | | | | | | |
| | DEPARTMENTAL EXPENDITURES | | | | 4,102,325 | 4,102,325 |
| | EQUIPMENT REPLACEMENT | | | | | - |
| | CAPITAL PROJECTS | | | | 20,000 | 20,000 |
| | INCREASE RESERVES | | | | 288,329 | 288,329 |
| | TOTAL - EXPENDITURES | - | - | - | 4,410,654 | 4,410,654 |
| | SURPLUS/(DEFICIT) | 3,930,606 | 4,109,957 | 2,104,911 | 0 | |
| | ESTIMATED ENDING FUND BALANCE | | | | 5,411,243 | |
| | Reserved for: | | | | - | |
| | Community Improvements | | | | - | |
| | Investment in Joint Venture | | | | - | |
| | Debt Service | | | | - | |
| | Designated for Construction | | | | 5,411,243 | |
| | Working Capital (30% Operating Revenue) | | | | - | |
| | Unrestricted | | | | - | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 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:

- Leading the administration and oversight of the Internal Service Department and Fund to ensure transparent, efficient, and accountable resource allocation.
- Supporting Public Works in the review of new development plans to promote compliance, quality, and long-term infrastructure performance.
- Administering and managing Geographic Information Systems (GIS) and assist City departments by providing spatial analysis to support data-driven decision-making.
- Providing comprehensive internal engineering expertise to support Citywide projects, initiatives, and problem-solving efforts.
- Operating and maintaining the City's Asset Management System to support accurate infrastructure tracking, maintenance planning, and data-driven capital improvement decisions.

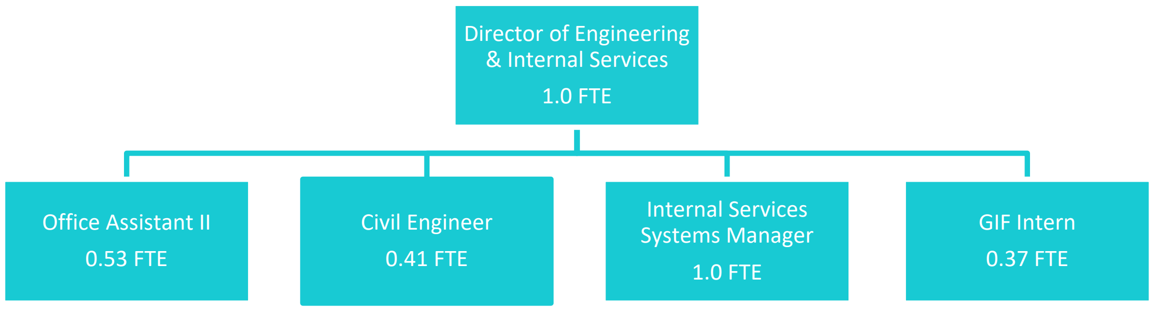
**AOS RESULTS STATEMENT:** *We will achieve a superior experience for our customers, i.e., our coworkers in other departments, by educating and informing them on the services we will provide and then providing those services so that their jobs are easier and they can do them more efficiently and effectively,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

Our primary strategy is to improve, standardize, and document our processes and services. This effort supports our commitment to clearly define and communicate the value we provide.

A key initiative is strengthening engagement with internal customers to better understand their data needs and workflows. This will allow us to expand the use of GIS as a tool to improve efficiency and decision-making across departments.

The division will lead the implementation of the OpenGov Enterprise Asset Management System. We will deploy, operate, and maintain the system for Facilities, Public Works, and Power. Our approach includes structured training, ongoing support, and monitoring to identify and resolve user challenges.

Successful implementation and adoption of this system is our highest priority over the next several years.




## Development Engineering Summary

| | FY 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 3.00 | 3.32 | 3.31 |
| Personnel Expense | 548,603 | 460,895 | 484,888 |
| Non-Personnel Expense | 80,952 | 87,865 | 85,707 |
| Total | 629,556 | 548,760 | 570,595 |

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 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Average ratings overall for Engineering service | | 4.75 | 4.5 | 4.0 |
| Average ratings overall for GIS services | | 5 | 4.94 | 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 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Budgeted categories divided by actual costs equals % achieved per project. | | 80% | 95% | 85% |
| Planned # of days/project divided by actual # of days to complete equals % completed | | 90% | 93% | 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 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Percentage of time completing review by deadline | | 90% | 95% | 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 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Uptime on the servers | | 90% | 90% | 99% |
| **Weather Station Lead/Output Goal #4 – Standard GIS data and map requests fulfilled within 2-3 business days** | | | | |
| Strategy – Strive to complete customer requests to provide timely customer service. | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Percentage of requests completed within 2-3 days | | 100% | 100% | 100% |
| **Weather Station Lead/Output Goal #5 – Basic GIS issues responded to within 4 business hours & resolved within 1-2 business days.** | | | | |
| Strategy – Strive to provide good customer service to our customers. | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026** | **FY 2027 (Target)** |
| Percentage of customer service responses & resolutions | | 100% | 100% | 100% |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

ISF - Engineering

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 47-4185-110 | OFFICE SALARIES | 354,334 | 288,928 | 144,954 | 307,546 | 18,618 |
| 47-4185-120 | PART-TIME SALARIES | 30,359 | 36,731 | 15,722 | 38,151 | 1,420 |
| 47-4185-130 | EMPLOYEE BENEFITS | 163,077 | 134,486 | 64,750 | 138,191 | 3,705 |
| 47-4185-140 | OVERTIME PAY | | | | | - |
| 47-4185-160 | EMPLOYEE RECOGNITION | 834 | 750 | 281 | 1,000 | 250 |
| | TOTAL PERSONNEL | 548,603 | 460,895 | 225,706 | 484,888 | 23,993 |
| OPERATIONS | | | | | | |
| 47-4185-200 | BUSINESS LUNCHES | 36 | - | - | - | - |
| 47-4185-230 | MILEAGE AND VEHICLE ALLOWANCE | 23 | 250 | - | 250 | - |
| 47-4185-236 | TRAINING & EDUCATION | 3,578 | 2,250 | 671 | 4,400 | 2,150 |
| 47-4185-240 | OFFICE EXPENSE | 838 | 400 | 13 | 500 | 100 |
| 47-4185-241 | DEPARTMENT SUPPLIES | 378 | - | - | - | - |
| 47-4185-250 | EQUIPMENT EXPENSE | 344 | 100 | 16 | 100 | - |
| 47-4185-251 | FUEL | 10 | 100 | - | 100 | - |
| 47-4185-255 | COMPUTER OPERATIONS | 855 | 200 | - | 200 | - |
| 47-4185-260 | UTILITIES | 1,598 | 1,600 | 468 | 2,000 | 400 |
| 47-4185-265 | COMMUNICATIONS/TELEPHONE | 1,993 | - | - | - | - |
| 47-4185-300 | LICENSING AGREEMENTS | 52,296 | 70,000 | 60,111 | 69,151 | (849) |
| 47-4185-310 | PROFESSIONAL & TECHNICAL SERVI | 8,589 | 6,565 | 400 | 6,000 | (565) |
| 47-4185-510 | INSURANCE & BONDS | 5,779 | 6,200 | - | 2,506 | (3,694) |
| 47-4185-550 | UNIFORMS | 592 | 200 | - | 500 | 300 |
| 47-4185-710 | COMPUTER HARDWARE & SOFTWARE | 4,042 | - | - | - | - |
| | TOTAL OPERATIONS | 80,952 | 87,865 | 61,679 | 85,707 | (2,158) |
| | TOTAL ENGINEERING | 629,556 | 548,760 | 287,385 | 570,595 | 21,835 |

# Information Technologies

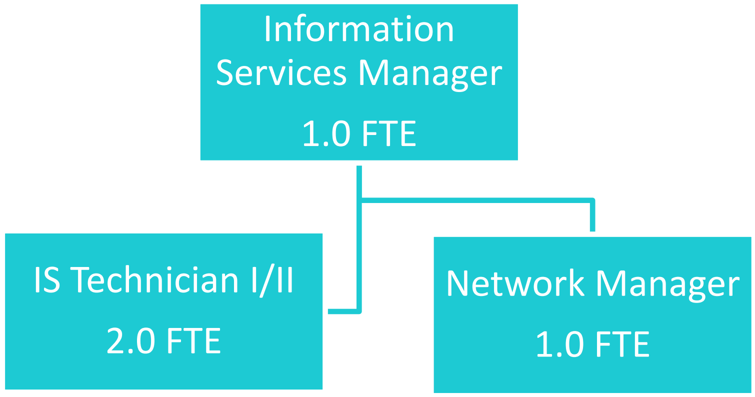
The Information Technologies Division oversees the City's technology systems and services to support the goals and operations of the City of Springville. The Division is responsible for maintaining secure, reliable, and efficient technology resources used throughout the organization, including:

- Managing, maintaining, securing, and upgrading the City's network and server infrastructure.
- Providing internet connectivity and network security services.
- Supporting end users with desktop/laptop computers, phones, peripherals, and productivity software.
- Maintaining and supporting the City's telecommunications and VoIP systems.
- Administering and supporting cellular phone services.
- Managing the Civic Center data center and backup systems.
- Maintaining and supporting the City website, www.springvilleutah.gov.
- Providing help desk support and technical assistance for desktop, server, and IT-related issues.
- Leading long-term technology planning, project management, and the integration of IT strategies across the organization.
- Providing technology and budget recommendations related to desktops, VoIP systems, and mobile devices.

**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.*

**This year, IT plans to focus on these key priorities:**

- Improve Asset and License Management – Put better processes in place to track and manage the City's IT equipment and software licenses, helping improve visibility, accountability, and cost control.
- Strengthen Cybersecurity – Increase the use of Multi-Factor Authentication (MFA) and expand security awareness training to help staff recognize threats and reduce security risks.
- Review Duplicate Applications – Review, identify and eliminate redundant applications across departments.




## Information Technology Summary

| | FY 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 4.00 | 4.00 | 4.00 |
| Personnel Expense | 385,854 | 435,582 | 462,943 |
| Non-Personnel Expense | 288,319 | 667,549 | 678,681 |
| Total | 674,173 | 1,103,131 | 1,141,624 |

## 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 24** | **FY 25** | **FY 26** | **FY 27 Target** |
| Survey Results of Springville Users | | 4.6 | 4.6 | 4.1 |

| **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 24** | **FY 25** | **FY 26** | **FY 27 Target** |
| Monthly avg percentage of computers that are patched | | 90% | 91% | >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 24** | **FY 25** | **FY 26** | **FY 27 Target** |
| Average rating | | 61.3% | 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 24** | **FY 25** | **FY 26** | **FY 27 Target** |
| Tickets Solved / Tickets Opened | NA | NA | 2629/2667 | 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 24** | **FY 25** | **FY 26** | **FY 27 Target** |
| FRC % Rate | NA | 68% | 77.2% | >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 24** | **FY 25** | **FY 26** | **FY 27 Target** |
| Percentage of tickets that are “Trackable Incidents” | NA | 3% | 4.3% | <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 24** | **FY 25** | **FY 26** | **FY 27 Target** |
| Percentage of returning website visitors | NA | 24.8% | 27.2% | >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 24** | **FY 25** | **FY 26** | **FY 27 Target** |
| Replaced devises compared to failed devices | NA | NA | 71:1 | <50:1 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

ISF - Information Systems

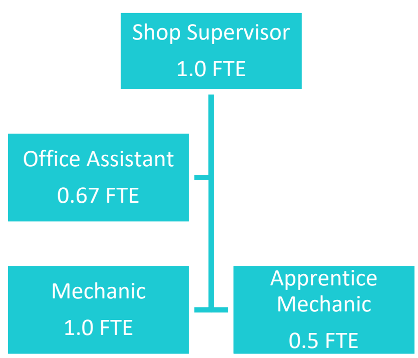
| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 47-4132-110 | SALARIES & WAGES | 263,766 | 286,328 | 136,063 | 302,110 | 15,782 |
| 47-4132-130 | EMPLOYEE BENEFITS | 120,995 | 148,254 | 72,744 | 159,333 | 11,079 |
| 47-4132-140 | OVERTIME PAY | 184 | - | - | | - |
| 47-4132-160 | EMPLOYEE RECOGNITION | 909 | 1,000 | 283 | 1,500 | 500 |
| | TOTAL PERSONNEL | 385,854 | 435,582 | 209,089 | 462,943 | 27,361 |
| OPERATIONS | | | | | | |
| 47-4132-200 | BUSINESS LUNCH | 159 | 750 | 66 | 250 | (500) |
| 47-4132-230 | MILEAGE AND VEHICLE ALLOWANCE | - | 600 | - | 300 | (300) |
| 47-4132-236 | TRAINING & EDUCATION | 2,771 | 7,500 | 499 | 4,000 | (3,500) |
| 47-4132-240 | OFFICE EXPENSE | 2,538 | 4,000 | 789 | 6,000 | 2,000 |
| 47-4132-245 | WEBSITE MAINTENANCE | 17,622 | 19,023 | 11,961 | 18,948 | (75) |
| 47-4132-252 | LICENSING AGREEMENTS | 40,066 | 105,532 | 64,437 | 173,800 | 68,268 |
| 47-4132-260 | UTILITIES | 964 | 950 | 351 | 950 | - |
| 47-4132-265 | COMMUNICATIONS/TELEPHONES | 12,583 | 163,000 | 167,701 | 201,500 | 38,500 |
| 47-4132-310 | PROFESSIONAL & TECHNICAL SUPPOR | 53,190 | 50,244 | 8,056 | 43,388 | (6,856) |
| 47-4132-510 | INSURANCE AND BONDS | 2,667 | 2,900 | 2,982 | 3,019 | 119 |
| 47-4132-550 | UNIFORMS | 416 | 600 | 259 | 600 | - |
| 47-4132-570 | INTERNET ACCESS FEES | 30,432 | 29,500 | 12,913 | 31,500 | 2,000 |
| 47-4132-710 | COMPUTER HARDWARE AND SOFTWAF | 21,459 | 185,000 | 99,048 | 98,000 | (87,000) |
| 47-4132-720 | OFFICE FURNITURE AND EQUIPMENT | 935 | 1,000 | - | 1,500 | 500 |
| 47-4132-738 | VEHICLE & EQUIPMENT LEASE | 102,519 | 96,950 | 48,475 | 94,926 | (2,024) |
| | TOTAL OPERATIONS | 288,319 | 667,549 | 417,538 | 678,681 | 11,132 |
| | TOTAL INFORMATION SYSTEMS | 674,173 | 1,103,131 | 626,627 | 1,141,624 | 38,493 |

# 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.*

We are looking forward to this next year. we have a new tech that will have his emission license and safety inspection certifications soon. To help maintain our current service levels and speed up our inspection, time this helps maximize the uptime of our fleet by reducing shop turnaround times and keeping critical city assets on the road."




### Central Shop Summary

| | FY 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 3.17 | 3.17 | 3.17 |
| Personnel Expense | 227,060 | 243,625 | 276,476 |
| Non-Personnel Expense | 136,727 | 149,872 | 129,636 |
| Total | 363,787 | 393,497 | 406,112 |

## 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 2027**
**INTERIM BUDGET**

ISF - Central Shop

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| REVENUES | | | | | | |
| 47-3300-360 | GRANTS | - | - | - | | |
| 47-3400-441 | REVENUE FOR PARTS & SUPPLIES | 120,271 | 148,520 | 44,529 | 129,636 | (18,884) |
| 47-3400-443 | LABOR FEES | 223,824 | 243,625 | 105,415 | 276,476 | 32,851 |
| 47-3400-447 | BACKHOE CHARGES | 30,461 | 20,000 | 19,850 | | (20,000) |
| | UTILIZE CAPITAL RESERVES | | | | 20,000 | |
| | TOTAL REVENUES | 374,557 | 412,145 | 169,794 | 426,112 | (6,033) |
| EXPENDITURES | | | | | | |
| PERSONNEL | | | | | | |
| 47-4000-110 | PAYROLL - FULL TIME | 120,616 | 122,383 | 58,552 | 128,376 | 5,993 |
| 47-4000-120 | PAYROLL - PART TIME | 43,575 | 51,525 | 22,154 | 54,553 | 3,028 |
| 47-4000-130 | EMPLOYEE BENEFITS | 62,168 | 67,717 | 30,988 | 92,297 | 24,580 |
| 47-4000-140 | OVERTIME PAY | 148 | 1,000 | 330 | 500 | (500) |
| 47-4000-160 | EMPLOYEE RECOGNITION | 553 | 1,000 | 272 | 750 | (250) |
| | TOTAL PERSONNEL | 227,060 | 243,625 | 112,297 | 276,476 | 32,851 |
| OPERATIONS | | | | | | |
| 47-4000-200 | BUSINESS LUNCHES | 25 | 100 | - | - | (100) |
| 47-4000-236 | TRAINING AND EDUCATION | 421 | 4,000 | 210 | 3,478 | (522) |
| 47-4000-240 | OFFICE SUPPLIES | 525 | 1,100 | 204 | 350 | (750) |
| 47-4000-241 | OPERATION SUPPLIES | 3,540 | 9,000 | 5,681 | 3,600 | (5,400) |
| 47-4000-250 | PARTS, FILTERS & ETC | 68,900 | 83,100 | 36,507 | 65,000 | (18,100) |
| 47-4000-251 | FUEL | 1,512 | 2,400 | 772 | 1,800 | (600) |
| 47-4000-255 | COMPUTER OPERATIONS | 12,668 | 8,300 | 8,139 | 13,000 | 4,700 |
| 47-4000-260 | BUILDINGS AND GROUNDS | 4,063 | 2,037 | - | 1,000 | (1,037) |
| 47-4000-265 | COMMUNICATION/TELEPHONE | 86 | - | - | - | - |
| 47-4000-510 | INSURANCE AND BONDS | 1,778 | 2,000 | 1,988 | 3,848 | 1,848 |
| 47-4000-550 | UNIFORMS | 2,579 | 2,000 | 920 | 2,500 | 500 |
| 47-4000-610 | SUNDRY (BACKHOE) | 14,104 | 12,000 | 7,191 | 1,752 | (10,248) |
| 47-9000-712 | VEHICLE & EQUIPMENT LEASE | 26,525 | 23,835 | 11,918 | 33,308 | 9,473 |
| | TOTAL OPERATIONS | 136,727 | 149,872 | 73,529 | 129,636 | (20,236) |
| | TOTAL EXPENDITURES | 363,787 | 393,497 | 185,826 | 406,112 | 12,615 |
| PROJECTS | | | | | | |
| 47-6000-605 | CAPITAL EQUIPMENT | - | 30,000 | 23,034 | 20,000 | (10,000) |
| | INCREASE FUND BALANCE | | | | | |
| | TOTAL PROJECTS | - | 30,000 | 23,034 | 20,000 | (10,000) |
| | TOTAL FUND EXPENDITURES | 363,787 | 423,497 | 208,860 | 426,112 | 2,615 |
| | SURPLUS/(DEFICIT) | 10,770 | (11,352) | (39,066) | - | |

# Facilities Maintenance

The Facilities Maintenance division ensures all city facilities remain safe, efficient, and reliable. By maintaining building systems, protecting City assets, and supporting daily operations, the division keeps environments functional, clean, and dependable for staff and the public. Core responsibilities include:

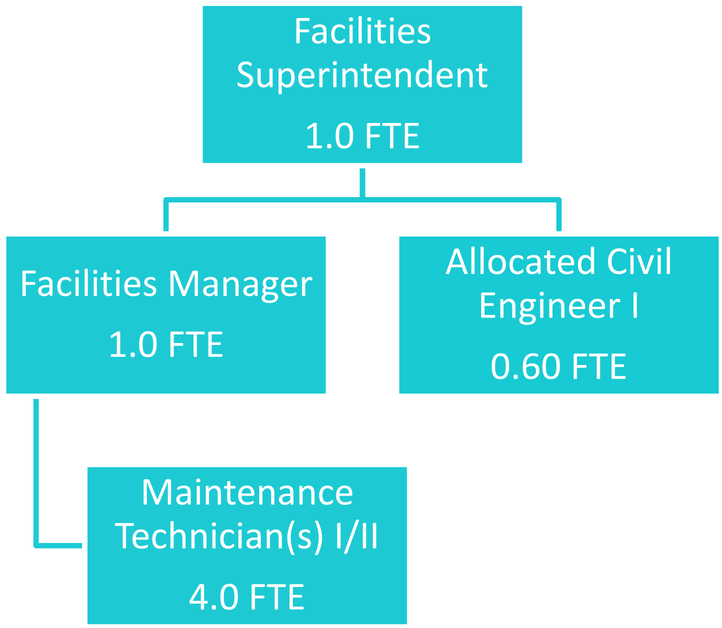
- **Custodial Services**: Keeps facilities clean, welcoming, and professional, improving morale and public trust.
- **Maintenance & Repair:** Performs routine repairs and keeps building systems operating smoothly.
- **Asset Management:** Tracks and maintains city-owned equipment and building systems within the new asset management system.
- **Capital Repair and replacement projects**: Manages major repairs, replacements, and upgrades.
- **Inspections and Preventive Maintenance**: Ensures compliance with manufacturer, City, state, and federal standards while preventing costly failures.
- **Operational Efficiency**: Preventive maintenance and early intervention reduce downtime, extend asset life, and avoid unnecessary expenses.
- **Safety and Reliability**: Regular maintenance protects employees, the public, and ensures uninterrupted city services.

**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.*

Strategically, the major initiative in the Facilities Division is the implementation of the OpenGov asset management system. This work includes a significant data-gathering effort to list and catalog all facility assets in the city. Crucial goals of this program are to:

1. Track all maintenance work on all facility assets to improve accountability and enhance communication with our customers.
2. Determine appropriate funding levels for capital repair and replacement work as part of developing a long-term Capital Improvement Plan (CIP).

3. Determine appropriate funding and staffing levels to maintain the appropriate Level of Service for facilities maintenance.
4. Enable a more accurate and equitable allocation of Internal Services Fund charges.




**Facilities Maintenance Summary**

| | FY 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 6.00 | 6.59 | 6.60 |
| Personnel Expense | 464,597 | 643,066 | 674,637 |
| Non-Personnel Expense | 992,147 | 3,483,744 | 1,309,357 |
| Total | 1,456,743 | 4,126,810 | 1,983,994 |

| 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** | **2024** | **2025** | **2026** | **2027 (Target)** |
| Average Rating of Survey | | 3.4 | N/A | 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** | **2024** | **2025** | **2026** | **FY 2027 (Target)** |
| Total # of PMs divided by completed PMs | | 45% | 44% | 50% |

| 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** | **2024** | **2025** | **2026** | **FY 2027 (Target)** |
| Completed work orders within policy divided by total completed work orders | | 97% | 97% | 95% |

| 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:** | **2024** | **2025** | **2026** | **FY 2027 (Target)** |
| Work orders through inspections divided by total work orders | | 40% | 23% | 40% |

| Weather Station Lead/Output Goal #3: Minimize open PMs more than 1 month overdue | | | | |
|---|---|---|---|---|
| **Strategy:** Determine why the tasks are overdue to provide good customer service. | | | | |
| **Measure:** | **2024** | **2025** | **2026** | **FY 2027 (Target)** |
| Total # of PMs divided by overdue PMs rolling over 6 months. | | 47% | 33% | 20% |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

ISF - Facilities

ESTIMATED BEGINNING FUND BALANCE1 — 5,122,914

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| REVENUES | | | | | | |
| 47-3600-611 | INTEREST | 201,707 | 25,000 | 98,711 | 190,000 | 165,000 |
| 47-3800-815 | CHARGES FOR SERVICES | 3,337,810 | 3,672,812 | 1,836,406 | 2,082,324 | (1,590,488) |
| | UTILIZE FUND BALANCE | | | | | |
| | TOTAL REVENUES AND TRANSFERS IN | 3,539,517 | 3,697,812 | 1,935,117 | 2,272,324 | (1,425,488) |
| PERSONNEL | | | | | | |
| 47-4182-110 | SALARIES | 303,927 | 418,983 | 188,369 | 451,451 | 32,468 |
| 47-4182-120 | PART-TIME EMPLOYEE SALARIES | 240 | - | - | - | - |
| 47-4182-130 | EMPLOYEE BENEFITS | 154,317 | 215,483 | 86,822 | 215,086 | (397) |
| 47-4182-140 | OVERTIME PAY | 5,984 | 6,600 | 2,295 | 6,600 | - |
| 47-4182-160 | EMPLOYEE RECOGNITION | 128 | 2,000 | - | 1,500 | (500) |
| | TOTAL PERSONNEL | 464,597 | 643,066 | 277,485 | 674,637 | 31,571 |
| OPERATIONS | | | | | | |
| 47-4182-200 | BUSINESS LUNCHES | - | 500 | - | 500 | - |
| 47-4182-236 | TRAINING & EDUCATION | 375 | 4,000 | - | 4,000 | - |
| 47-4182-240 | OFFICE EXPENSE | 202 | 150 | 44 | 150 | - |
| 47-4182-241 | DEPARTMENT SUPPLIES | 101,490 | 84,481 | 43,111 | 88,532 | 4,051 |
| 47-4182-250 | EQUIPMENT EXPENSE | 9,189 | 8,000 | 4,178 | 8,000 | - |
| 47-4182-251 | FUEL | 2,618 | 4,000 | 1,332 | 5,000 | 1,000 |
| 47-4182-253 | CENTRAL SHOP | 6,854 | 9,685 | 4,039 | 9,982 | 297 |
| 47-4182-255 | COMPUTER OPERATIONS | 495 | 10,000 | 8,058 | 10,000 | - |
| 47-4182-260 | BUILDINGS & GROUNDS | 65,694 | 46,609 | 22,646 | 46,609 | - |
| 47-4182-265 | COMMUNICATIONS/TELEPHONE | 5,208 | - | 25 | - | - |
| 47-4182-310 | PROFESSIONAL & TECHNICAL SERVI | 117,425 | 95,482 | 42,513 | 99,532 | 4,050 |
| 47-4182-510 | INSURANCE & BONDS | 6,882 | 7,400 | 7,693 | 6,386 | (1,014) |
| 47-4182-550 | UNIFORMS | 638 | 5,000 | 1,374 | 5,000 | - |
| 47-4182-551 | PERSONAL SAFETY EQUIPMENT | 78 | 1,000 | - | 500 | (500) |
| 47-4182-710 | COMPUTER EQUIPMENT AND SOFTWARE | 1,536 | - | 200 | - | - |
| 47-4182-738 | VEHICLE & EQUIPMENT LEASE | 7,545 | 6,427 | 3,213 | 6,558 | 131 |
| 47-4182-752 | JANITORIAL SERVICES | 443,982 | 445,000 | 222,375 | 445,000 | - |
| 47-5000-800 | RENEWAL AND REPLACEMENT PROJECTS | 221,935 | 2,756,010 | 171,472 | 573,609 | (2,182,401) |
| | TOTAL OPERATIONS | 992,147 | 3,483,744 | 532,272 | 1,309,357 | (2,174,386) |
| | TOTAL FACILITIES MAINTENANCE | 1,456,743 | 4,126,810 | 809,758 | 1,983,994 | (2,142,815) |
| PROJECTS | | | | | | |
| 47-5000-801 | CAPITAL PROJECTS | - | - | - | | |
| 47-9000-712 | TRANSFER TO VEHICLE FUND | 46,417 | 26,525 | 13,260 | - | (26,525) |
| | INCREASE FUND BALANCE | | | | 288,329 | |
| | TOTAL PROJECTS | 46,417 | 26,525 | 13,260 | 288,329 | (26,525) |
| | TOTAL FUND EXPENDITURES | 1,503,160 | 4,153,335 | 823,018 | 2,272,323 | (2,169,340) |
| | SURPLUS / (DEFICIT) | 2,036,357 | (455,523) | 1,112,099 | 0 | |

| | |
|---|---|
| ESTIMATED ENDING FUND BALANCE | 5,411,243 |
| Reserved for: | |
| Impact Fees | - |
| Class C Roads | - |
| Joint Venture | - |
| Debt Service | - |
| Capital Projects | 5,411,243 |
| Endowments | - |
| Unrestricted | - |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Vehicle & Equipment Fund

ESTIMATED BEGINNING FUND BALANCE1 7,923,910

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| REVENUES | | | | | | |
| 48-3600-611 | INTEREST | 366,770 | 300,000 | 165,299 | 300,000 | - |
| 48-3600-690 | SUNDRY REVENUE | 3,907 | - | - | | |
| 48-3800-047 | V&E LEASE-CENTRAL SHOP | 26,525 | 23,835 | 11,918 | 33,308 | 9,473 |
| 48-3800-048 | V&E LEASE - FACILITIES | 7,545 | 6,427 | 3,213 | 6,558 | 131 |
| 48-3800-050 | V&E LEASE - IS | 102,519 | 96,950 | 48,475 | 94,926 | (2,024) |
| 48-3800-051 | V&E LEASE - WATER | 74,091 | 66,957 | 33,479 | 63,521 | (3,436) |
| 48-3800-052 | V&E LEASE - SEWER | 105,961 | 97,047 | 48,524 | 97,513 | 466 |
| 48-3800-053 | V&E LEASE - ELECTRIC | 208,498 | 188,873 | 94,437 | 188,022 | (851) |
| 48-3800-055 | V&E LEASE - STORM WATER | 58,509 | 55,246 | 27,623 | 52,565 | (2,681) |
| 48-3800-057 | V&E LEASE - SOLID WASTE | 209,372 | 237,863 | 118,932 | 197,058 | (40,805) |
| 48-3800-058 | V&E LEASE - GOLF COURSE | 73,078 | 67,620 | 33,810 | 73,096 | 5,476 |
| 48-3800-805 | V&E LEASE - GENERAL FUND | 959,952 | 919,954 | 459,977 | 946,413 | 26,459 |
| 48-3800-825 | TRANSFER FROM OTHER FUNDS | - | 26,300 | - | | |
| 48-3900-051 | SALE OF SURPLUS - WATER | 18,205 | - | - | | |
| 48-3900-053 | SALE OF SURPLUS - ELECTRIC | 5,000 | - | - | | - |
| 48-3900-801 | SALE OF SURPLUS - PUBLIC SAFTY | 10,525 | - | - | | - |
| 48-3900-805 | SALE OF SURPLUS - ADMIN | - | - | 9,100 | | |
| 48-3900-806 | SALE OF SURPLUS-PLAN & ZONE | 4,900 | - | - | | |
| 48-3900-808 | SALE OF SURPLUS -FIRE DEPT | 5,107 | - | - | | - |
| 48-3900-810 | SALE OF SURPLUS-STREETS | 7,700 | - | 7,200 | | - |
| 48-3900-811 | SALES OF SURPLUS -PARKS | 24,255 | - | 22,100 | | - |
| 48-3900-812 | SALE/TRADE SURPLUS -SOLID WAST | 22,500 | - | - | | |
| 48-3900-813 | SALE OF SURPLUS-CEMETERY | 2,900 | - | - | | |
| | UTILIZE FUND BALANCE | | | | | - |
| | TOTAL - REVENUES | 2,297,818 | 2,087,072 | 1,084,084 | 2,052,980 | (7,792) |
| EXPENDITURES | | | | | | |
| | **ADMINISTRATION** | | | | | |
| 48-4130-010 | CAR - FLEET | - | 149,750 | 39,987 | 25,000 | (124,750) |
| 48-4130-020 | EMERGENCY REPLACEMENT | | | | | - |
| 48-4130-030 | EQUIPMENT REPLACEMENT | 23,822 | 188,000 | 52,343 | 103,000 | (85,000) |
| | SUBTOTAL - ADMINISTRATION | 23,822 | 337,750 | 92,330 | 128,000 | (209,750) |
| | **FACILITIES MAINTENANCE** | | | | | |
| 48-4182-001 | REPLACEMENT VEHICLES | - | 135,000 | - | | (135,000) |
| 48-4182-002 | EQUIPMENT REPLACEMENT | | | | 15,000 | |
| | SUBTOTAL - FACILITIES MAINTENANCE | - | 135,000 | - | 15,000 | (135,000) |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Vehicle & Equipment Fund

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | **ENGINEERING** | | | | | |
| 48-4185-001 | REPLACEMENT VEHICLES | | | | | - |
| 48-4185-002 | EQUIPMENT REPLACEMENT | | | | 28,220 | 28,220 |
| | SUBTOTAL - ENGINEERING | - | - | - | 28,220 | 28,220 |
| | **PUBLIC SAFETY** | | | | | |
| 48-4210-021 | PATROL | 177,314 | 144,686 | 90,197 | 300,760 | 156,074 |
| 48-4227-013 | FIRE/EMS | 786,194 | 796,805 | - | 340,000 | (456,805) |
| 48-4227-015 | REPLACEMENT EQUIPMENT | 34,635 | 31,366 | - | 40,000 | 8,635 |
| | | | | | | - |
| | SUBTOTAL - PUBLIC SAFETY | 998,143 | 972,857 | 90,197 | 680,760 | (292,097) |
| | **STREETS** | | | | | |
| 48-4410-013 | VEHICLE REPLACEMENT | 48,878 | 310,000 | - | 310,000 | - |
| 48-4410-015 | EQUIPMENT REPLACEMENT | 173,145 | 45,000 | 36,507 | 50,000 | 5,000 |
| | | | | | | - |
| | SUBTOTAL - STREETS | 222,023 | 355,000 | 36,507 | 360,000 | 5,000 |
| | **PARKS** | | | | | |
| 48-4510-010 | TRUCK(S) | 89,193 | 166,119 | 102,057 | 30,000 | |
| 48-4510-015 | REPLACEMENT EQUIPMENT | | | | | |
| | SUBTOTAL - PARKS | 89,193 | 166,119 | 102,057 | 30,000 | - |
| | **CANYON PARKS** | | | | | |
| 48-4520-010 | 1 TON TRUCK | 50,574 | 618 | - | | (618) |
| 48-4520-014 | EQUIPMENT REPLACEMENT | 19,758 | 30,342 | 12,332 | | (30,342) |
| | SUBTOTAL - CANYON PARKS | 70,332 | 30,960 | 12,332 | - | (30,960) |
| | **CLYDE RECREATION CENTER** | | | | | |
| 48-4550-010 | PICKUP | - | - | - | | - |
| 48-4550-015 | EQUIPMENT REPLACEMENT | 207,812 | 86627.14 | - | 13,750 | (72,877) |
| | SUBTOTAL - CRC | 207,812 | 86,627 | - | 13,750 | - |
| | **RECREATION** | | | | | |
| 48-4560-001 | PICKUP | - | - | - | | - |
| 48-4560-002 | EQUIPMENT REPLACEMENT | 21,241 | 259 | - | | (259) |
| | SUBTOTAL - RECREATION | 21,241 | 259 | - | - | - |
| | **CEMETERY** | | | | | |
| 48-4561-001 | EQUIPMENT REPLACEMENT | 9,516 | 69,384 | 46,443 | 12,100 | |
| 48-4561-003 | 1/2 TON TRUCK | | - | - | | - |
| | SUBTOTAL - CEMETERY | 9,516 | 69,384 | 46,443 | 12,100 | - |
| | **LIBRARY** | | | | | |
| 48-4580-001 | EQUIPMENT REPLACEMENT | 5,481 | 21,969 | - | 10,000 | (11,969) |
| | SUBTOTAL - LIBRARY | 5,481 | 21,969 | - | 10,000 | (11,969) |
| | **CENTRAL SHOP** | | | | | |
| 48-4000-800 | PICKUP | - | 53,000 | 44,961 | | (53,000) |
| | SUBTOTAL - CENTRAL SHOP | - | 53,000 | 44,961 | - | (53,000) |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Vehicle & Equipment Fund

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | **SEWER** | | | | | |
| 48-5250-001 | REPLACEMENT VEHICLES | - | 55,000 | - | | (55,000) |
| | SUBTOTAL - SEWER | - | 55,000 | - | - | (55,000) |
| | **ELECTRIC** | | | | | |
| 48-5300-015 | NEW VEHICLES | 254,226 | 215,774 | - | 330,000 | 114,226 |
| 48-5300-018 | NEW EQUIPMENT | | | | | - |
| 48-5300-019 | REPLACEMENT EQUIPMENT | 118,250 | 41,750 | - | | (41,750) |
| | SUBTOTAL - ELECTRIC | 372,476 | 257,524 | - | 330,000 | 72,476 |
| | **STORM WATER** | | | | | |
| 48-5500-001 | REPLACEMENT VEHICLES | - | 500,898 | - | | (500,898) |
| 48-5500-002 | REPLACEMENT EQUIPMENT | - | 58,633 | - | | (58,633) |
| | SUBTOTAL - STORM WATER | - | 559,531 | - | - | (500,898) |
| | **SOLID WASTE** | | | | | |
| 48-5700-010 | GARBAGE TRUCK | - | 747,915 | - | | (747,915) |
| | SUBTOTAL - SOLID WASTE | - | 747,915 | - | - | (747,915) |
| | **GOLF** | | | | | |
| 48-5861-004 | REPLACEMENT EQUIPMENT | 32,263 | 110,066 | 22,500 | 50,000 | (60,066) |
| | SUBTOTAL - GOLF | 32,263 | 110,066 | 22,500 | 50,000 | (60,066) |
| | INCREASE FUND BALANCE | | | | 395,150 | |
| | TOTAL - EXPENDITURES | 1,616,985 | 3,495,364 | 410,820 | 2,052,980 | (1,983,989) |
| | SURPLUS / (DEFICIT) | 680,833 | (1,408,292) | 673,264 | (0) | |
| | ESTIMATED ENDING FUND BALANCE | | | | 8,319,060 | |
| | Reserved for: | | | | | |
| | Impact Fees | | | | - | |
| | Class C Roads | | | | - | |
| | Joint Venture | | | | - | |
| | Debt Service | | | | - | |
| | Capital Projects | | | | 8,319,060 | |
| | Endowments | | | | - | |
| | Unrestricted | | | | - | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

# Enterprise Funds

2027

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.

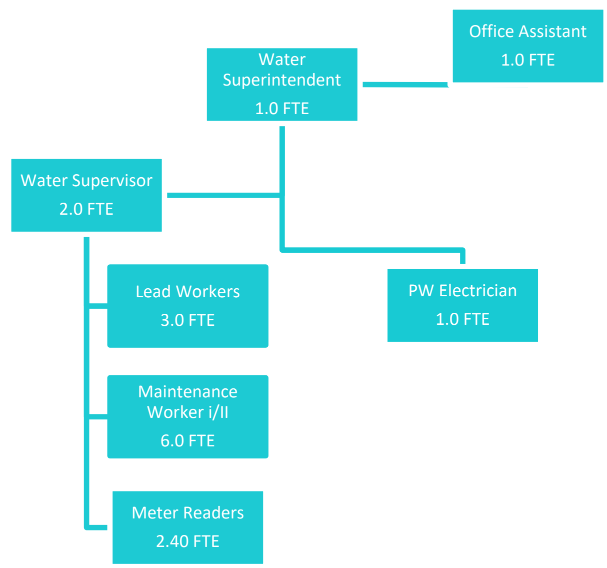
Springville City's Enterprise Funds include:

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

# Water

The Water Division oversees the operation, maintenance, and long-term reliability of the water system. Key functions include ensuring compliance with state drinking water regulations, conducting required sampling and sanitary surveys, and maintaining, repairing, and replacing waterlines, storage tanks, spring collection systems, and related infrastructure necessary to provide safe and dependable water service.

**MISSION STATEMENT:** *To provide safe, reliable, and high-quality drinking water through responsible operation, maintenance, and stewardship of the water system in compliance with all regulatory standards.*




## Water Summary

| | FY 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 14.36 | 15.71 | 16.40 |
| Personnel Expense | 1,040,442 | 1,541,749 | 1,642,477 |
| Operating Expense | 3,374,399 | 4,194,859 | 4,719,598 |
| Capital Outlay | 2,291,381 | 9,871,040 | 4,021,058 |
| Total | 6,706,222 | 15,607,648 | 10,383,133 |

## Water Division – FY 2027 Focus Goal

| **Focus Goal – Promoting a resilient, efficient, and regulatory – compliant water system** |
|---|
| **Strategies:**<br>1. Strengthen Regulatory & Water Quality Compliance: **Centralize compliance oversight.**<br>2. Improve Operation Efficiency: **Standardize SOPs, along with preventive maintenance.**<br>3. Long-Term Infrastructure Resiliency: **Identify a new water storage tank location.** |
| **Measures:**<br>1. **100% on time** submission of all required state and federal regulatory reports<br>2. **12 or more** core Water Division SOPs this FY<br>3. **Select storage tank site** and **complete risk analysis** this FY |

## 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 2023** | **Fiscal 2024** | **Fiscal 2025** | **Fiscal 2027 Target** |
| **Revenues - Actual vs Projected** | 90.75% | 86.78% | 98.67% | >90% |
| **Goal #2-** Operate the water system efficiently. | | | | |
| **Measures** | **Calendar 2023** | **Calendar 2024** | **Calendar 2025** | **Calendar 2026 Target** |
| Gallons produced (million gal) | 2,932 | 2,965 | 2,864 | |
| % Water produced from wells | 42% | 43% | 60.07% | |
| % Unaccounted water (Billed/Produced) | 13% | 4% | 1.45% | 11% |
| * Calculated March – February | | | | |

| **Goals #3** Maintain existing infrastructure to provide reliable water at the customer's tap | | | | |
|---|---|---|---|---|
| **Measures** | **Fiscal 2023** | **Fiscal 2024** | **Fiscal 2025** | **Fiscal 2027 Target** |
| Watermain repairs per 100 miles | 11.8 | N/A | 11.8 | <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."***<br><br>**Goal #4 -** Provide quality water to all connections | | | | |
| **Measures** | **FY 2023** | **FY 2024** | **FY 2025** | **FY 2027 Target** |
| Total coliform-positive samples | 0 | 0 | 0 | 0 |
| Water system state IPS score | 15 | 15 | 15 | <20 |
| Skipped Meters per 1000 | 23.32 | 24.86 | 20.19 | 15 |
| Misread Meters per 1000 | 2.57 | 1.08 | 3.57 | 4 |

SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Water Summary

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 11,001,823 | |
| REVENUES | | | | | | |
| 51-3700-001 | SALE OF CULINARY WATER - COMMERCIAL | 1,191,147 | 1,084,602 | 559,245 | 1,154,068 | 69,466 |
| 51-3700-002 | SALE OF CULINARY WATER - INDUSTRIAL | 589,081 | 509,062 | 214,929 | 512,649 | 3,587 |
| 51-3700-711 | SALE OF CULINARY WATER - RESIDENTIAL | 4,610,374 | 4,561,641 | 2,554,646 | 5,204,484 | 642,843 |
| 51-3700-713 | IRRIGATION WATER - PLAT A | 18,662 | - | - | | |
| 51-3700-714 | SALE OF IRRIGATION WATER(HIGH | (50,598) | - | 3,430 | - | - |
| 51-3700-716 | WATER CONNECTION FEES | 39,302 | 38,040 | 10,746 | 50,073 | 12,033 |
| 51-3700-718 | P.I. METER FEES | 8,965 | 14,920 | 4,320 | 18,000 | 3,080 |
| 51-3700-719 | SUNDRY REVENUES | 108,444 | 35,405 | 25,028 | 35,000 | (405) |
| 51-3700-720 | INTEREST INCOME - WATER | 561,421 | 427,500 | 256,563 | 268,000 | (159,500) |
| 51-3700-726 | SALE OF SCRAP MATERIAL | - | 2,000 | - | 2,000 | - |
| 51-3700-727 | WATER IMPACT FEES | 159,072 | 98,568 | 47,114 | 96,018 | (2,550) |
| 51-3700-729 | SALE OF PRESSURIZED IRRIGATION WATER | 371,229 | 323,624 | 228,761 | 369,236 | 45,612 |
| 51-3700-730 | SECONDARY WATER IMPACT FEES | 61,163 | 90,695 | 36,081 | 73,534 | (17,161) |
| 51-3700-742 | WATER EXTENSIONS | 2,269 | 2,000 | 3,233 | 2,100 | 100 |
| 51-3700-743 | CONSTRUCTION WATER USAGE FEE | 4,362 | 3,000 | 1,304 | 3,000 | - |
| 51-3700-747 | WATER SEWER REV BOND 2008 | 20,663 | 15,000 | 10,119 | 15,000 | - |
| 51-3700-748 | INTEREST - 2008 W/S BOND | - | 5,000 | - | | |
| 51-3700-749 | HYDRANT METER RENTAL FEE | 3,350 | - | 4,200 | 9,500 | 9,500 |
| 51-3700-801 | INTERNAL SALES | 90,049 | 90,049 | 45,699 | 92,750 | 2,701 |
| 51-3700-831 | UTILIZE WATER IMPACT FEES RESERVES | | | | | - |
| 51-3700-835 | UTILIZE UNRESTRICTED FUNDS RESERVE | | | | 1,491,255 | 1,491,255 |
| 51-3700-836 | UTILIZE SECONDARY WATER IMPACT FEE | | | | 986,466 | 986,466 |
| 51-3700-837 | GRANT REVENUE | - | - | 130,591 | | - |
| 51-3700-840 | CONTRACT SERVICES | | | | | - |
| | TOTAL - REVENUES | 7,788,953 | 7,301,106 | 4,136,009 | 10,383,133 | 3,087,027 |
| EXPENDITURES | | | | | | |
| | DEPARTMENTAL EXPENDITURES | 2,456,670 | 3,702,121 | 1,494,461 | 3,889,505 | 187,034 |
| | DEBT SERVICE | 389,692 | 400,004 | 14,157 | 546,945 | 146,941 |
| | TRANSFERS | 1,562,766 | 1,629,483 | 814,742 | 1,925,625 | 296,142 |
| | CAPITAL IMPROVEMENT PROJECTS | 2,291,381 | 9,871,040 | 618,811 | 4,021,058 | (5,849,982) |
| | EQUIPMENT REPLACEMENT | | | | | - |
| | INCREASE RESERVES | - | - | - | - | - |
| | BAD DEBT | 5,714 | 5,000 | 3,133 | - | (5,000) |
| | TOTAL - EXPENDITURES | 6,706,222 | 15,607,648 | 2,945,303 | 10,383,133 | (5,224,865) |
| | SURPLUS/(DEFICIT) | 1,082,731 | (8,306,542) | 1,190,706 | 0 | |
| | ESTIMATED ENDING FUND BALANCE | | | | 9,510,568 | |
| | Reserved for: | | | | | |
| | Impact Fee Projects | | | | 1,259,744 | |
| | Investment in Joint Venture | | | | | |
| | Debt Service | | | | 224,935 | |
| | Designated for Construction | | | | 4,477,113 | |
| | Working Capital (30% Operating Revenue) | | | | 2,061,360 | |
| | Unrestricted | | | | 1,487,416 | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Water Distribution

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 51-5100-110 | PAYROLL - WATER | 517,000 | 821,303 | 354,199 | 829,793 | 8,490 |
| 51-5100-120 | PART-TIME EMPLOYEE SALARIES | 53,685 | 80,370 | 28,892 | 93,909 | 13,539 |
| 51-5100-130 | EMPLOYEE BENEFITS | 325,859 | 498,586 | 211,258 | 503,034 | 4,448 |
| 51-5100-140 | OVERTIME PAY | 23,757 | 25,000 | 13,070 | 26,000 | 1,000 |
| 51-5100-160 | EMPLOYEE RECOGNITION | 3,653 | 4,075 | 1,678 | 4,725 | 650 |
| | TOTAL PERSONNEL | 923,955 | 1,429,334 | 609,097 | 1,457,461 | 28,127 |
| OPERATIONS | | | | | | |
| 51-5100-200 | BUSSINESS LUNCHES | 91 | 1,450 | 116 | 1,800 | 350 |
| 51-5100-230 | MILEAGE AND TRAVEL ALLOWANCE | 3,372 | 4,410 | 1,747 | 4,386 | (24) |
| 51-5100-236 | TRAINING & EDUCATION | 11,556 | 24,241 | 11,873 | 28,358 | 4,117 |
| 51-5100-240 | OFFICE EXPENSE | 1,515 | 1,569 | 184 | 1,130 | (439) |
| 51-5100-241 | DEPARTMENTAL SUPPLIES | 2,030 | 2,147 | 592 | 3,551 | 1,404 |
| 51-5100-242 | MAINTENANCE - EXISTING LINES | 355,300 | 392,098 | 84,052 | 408,050 | 15,952 |
| 51-5100-243 | MATERIALS & SUPPLIES | 130,913 | 202,527 | 46,740 | 223,506 | 20,979 |
| 51-5100-244 | WATER METERS | 62,095 | 123,897 | 10,817 | 174,478 | 50,581 |
| 51-5100-245 | MERCHANT CREDIT CARD FEES | 32 | 43,350 | 31,309 | 63,000 | 19,650 |
| 51-5100-250 | EQUIPMENT EXPENSE | 40,382 | 38,474 | 4,858 | 43,474 | 5,000 |
| 51-5100-251 | FUEL | 16,736 | 45,521 | 9,440 | 42,900 | (2,621) |
| 51-5100-253 | CENTRAL SHOP | 14,681 | 22,956 | 7,217 | 23,659 | 703 |
| 51-5100-255 | COMPUTER OPERATIONS | 5,090 | 39,041 | 6,581 | 56,041 | 17,000 |
| 51-5100-260 | BUILDINGS & GROUNDS | 11,605 | 15,000 | 1,665 | 15,000 | - |
| 51-5100-265 | COMMUNICATION/TELEPHONE | 6,933 | - | - | - | - |
| 51-5100-270 | HIGHLINE DITCH O & M | 145 | 2,350 | - | 1,350 | (1,000) |
| 51-5100-275 | WATER SHARES | 105,323 | 159,585 | 115,740 | 160,000 | 415 |
| 51-5100-310 | PROFESSIONAL & TECHNICAL SERV | 192,149 | 255,200 | 144,330 | 198,466 | (56,734) |
| 51-5100-312 | S.U.V.M.W.A. EXPENSES | 4,209 | 6,000 | 4,209 | 6,000 | - |
| 51-5100-330 | SERVICE REQUEST | - | 1,500 | - | 2,000 | 500 |
| 51-5100-510 | INSURANCE & BONDS | 17,738 | 18,300 | 19,658 | 50,105 | 31,805 |
| 51-5100-511 | CLAIMS SETTLEMENTS | 3,365 | 15,000 | - | 15,000 | - |
| 51-5100-540 | COMMUNITY PROMOTIONS | 141 | 3,000 | - | 5,500 | 2,500 |
| 51-5100-550 | UNIFORMS | 8,248 | 13,035 | 2,576 | 13,259 | 224 |
| 51-5100-551 | PERSONAL PROTECTIVE EQUIPMENT | 4,131 | 7,430 | 1,771 | 6,960 | (470) |
| 51-5100-650 | ELECTRIC UTILITIES | 209,631 | 335,000 | 155,486 | 335,000 | - |
| 51-5100-710 | COMPUTER HARDWARE AND SOFTWARE | 6,241 | - | 1,253 | 2,000 | 2,000 |
| 51-5100-737 | INTERNAL SERVICES CHARGE | 68,301 | 97,786 | 48,893 | 102,551 | 4,765 |
| 51-5100-738 | VEHICLE & EQUIPMENT LEASE | 74,091 | 66,957 | 33,479 | 63,521 | (3,436) |
| | TOTAL OPERATIONS | 1,356,045 | 1,937,824 | 744,585 | 2,051,045 | 112,871 |
| | TOTAL WATER EXPENDITURES | 2,279,999 | 3,367,158 | 1,353,682 | 3,508,506 | 140,998 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Water PI

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 51-5150-110 | PAYROLL - WATER | 63,289 | 63,564 | 32,680 | 113,192 | 49,628 |
| 51-5150-120 | PART-TIME EMPLOYEE SALARIES | | | | - | - |
| 51-5150-130 | EMPLOYEE BENEFITS | 44,921 | 42,851 | 21,157 | 65,824 | 22,973 |
| 51-5150-140 | OVERTIME PAY | 8,278 | 6,000 | 1,501 | 6,000 | - |
| 51-5150-160 | EMPLOYEE RECOGNITION | | | | | - |
| | TOTAL PERSONNEL | 116,487 | 112,415 | 55,338 | 185,016 | 72,601 |
| OPERATIONS | | | | | | |
| 51-5150-200 | BUSSINESS LUNCHES | - | 450 | - | 500 | 50 |
| 51-5150-236 | TRAINING & EDUCATION | 78 | 4,669 | - | 6,471 | 1,802 |
| 51-5150-240 | OFFICE EXPENSE | 318 | 257 | - | 257 | - |
| 51-5150-241 | DEPARTMENTAL SUPPLIES | 207 | 224 | - | 224 | - |
| 51-5150-242 | MAINTENANCE - EXISTING LINES | 18,457 | 60,802 | 1,395 | 75,784 | 14,982 |
| 51-5150-244 | WATER METERS | - | 41,540 | - | 42,071 | 531 |
| 51-5150-245 | MATERIALS & SUPPLIES | 4,020 | 8,040 | - | 8,040 | - |
| 51-5150-250 | EQUIPMENT EXPENSE | 4,804 | 3,397 | 2,502 | 3,397 | - |
| 51-5150-251 | FUEL | 3,289 | 3,500 | 1,468 | 3,912 | 412 |
| 51-5150-253 | CENTRAL SHOP | 1,800 | 1,649 | 2,518 | 1,699 | 50 |
| 51-5150-265 | COMMUNICATION/TELEPHONE | 82 | - | - | - | - |
| 51-5150-310 | PROFESSIONAL & TECHNICAL SERV | 23,849 | 91,060 | 74,089 | 42,062 | (48,998) |
| 51-5150-330 | SERVICE REQUEST | - | 300 | - | 300 | - |
| 51-5150-510 | INSURANCE & BONDS | 1,778 | 2,000 | 1,988 | 1,152 | (848) |
| 51-5150-511 | CLAIMS SETTLEMENTS | - | 1,000 | - | 5,000 | 4,000 |
| 51-5150-540 | COMMUNITY PROMOTIONS | - | 400 | - | 400 | - |
| 51-5150-550 | UNIFORMS | 1,160 | 2,060 | 1,112 | 3,474 | 1,414 |
| 51-5150-551 | PERSONAL PROTECTIVE EQUIPMENT | 341 | 1,200 | 369 | 1,240 | 40 |
| | TOTAL OPERATIONS | 60,183 | 222,548 | 85,440 | 195,983 | (26,565) |
| | TOTAL WATER EXPENDITURES | 176,670 | 334,963 | 140,778 | 380,999 | 46,036 |

SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Water Capital

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| WATER FUND | | | | | | |
| CAPITAL EXPENDITURES - CULINARY WATER | | | | | | |
| 51-6190-129 | UPPER SPRING CREEK TANK COATIN | - | 60,000 | 1,020 | | (60,000) |
| 51-6190-859 | SOUTH MAIN ST WATER PIPELINE | - | 2,993,987 | - | | (2,993,987) |
| 51-6190-888 | CANYON PRV UPGRADE | - | 100,000 | - | | (100,000) |
| 51-6190-890 | GENERAL WATERLINE RENEWAL & RE | - | 1,132,037 | 93,920 | 650,000 | (482,037) |
| 51-6190-902 | FIREFLOW DEFICIENCIES CORRECTI | - | 750,000 | - | 940,000 | 190,000 |
| 51-6190-903 | BURT SPRINGS RENOVATION | 2,003,110 | 593,158 | 227,204 | | (593,158) |
| 51-6190-916 | 1200W CENTER TO 250 N-CULINARY | 127,920 | - | - | | - |
| 51-6190-917 | 1200W CENTER TO 250N SECONDARY | 58,978 | - | - | | - |
| 51-6190-918 | WELL VFDS AND POWER UPDATES | - | 234,702 | 93,995 | | (234,702) |
| 51-6190-919 | JURDS SPRINGS ELECTRICAL UPDAT | - | 52,450 | - | 107,550 | 55,100 |
| 51-6190-922 | 425 W 400 N TO WHITEHEAD PIPE | - | 92,620 | - | | (92,620) |
| 51-6190-924 | 1200 W 250 N UTILITY CROSS-CUL | 25,551 | - | - | | - |
| 51-6190-925 | 1200 W 250 N UTILITY CROSS-SEC | 25,551 | - | - | | - |
| 51-6190-927 | 400 S WELL #2 SPARE PUMP | - | 41,258 | 41,258 | | (41,258) |
| 51-6190-928 | STRONG PRV OVERHAUL | 30,530 | 45,846 | 30,246 | | (45,846) |
| 51-6190-930 | PLC UPGRADE FOR WELLS | 17,670 | 7,330 | - | | (7,330) |
| 51-6190-931 | 425 W 400 N TO WHITEHEAD PIPE | - | 107,002 | - | | (107,002) |
| 51-6190-932 | CHRLORINATION STATIONS | - | 128,781 | - | | (128,781) |
| 51-6190-933 | UPPER HIGHLINE DITCH REPLACMEN | 2,071 | 997,929 | 129,168 | | (997,929) |
| 51-6190-934 | AMR METERING | - | 1,000,000 | - | | (1,000,000) |
| 51-6190-935 | 900 S WELL CHOLRINE BUILDING | - | 50,000 | - | | (50,000) |
| 51-6190-936 | SCADA CONNECTIONS TO FIBER | - | 66,000 | - | | (66,000) |
| 51-6190-937 | 900 S 800 E ROUNDABOUT | - | 100,000 | - | | (100,000) |
| 51-6190-938 | NEW TRANSPORT TRAILER | - | 18,000 | - | 6,000 | (12,000) |
| 51-6190-939 | UTILITY VEHICLE TRASPORTATION | - | 19,500 | - | | (19,500) |
| 51-6190-NEW | 10TH SOUTH WELL REHAB | | | | 85,000 | 85,000 |
| 51-6190-NEW | PRV & AIRVAC PREVENTIVE MAINTENANCE | | | | 150,000 | 150,000 |
| 51-6190-NEW | NEW HIGH SCHOOL WATER & PI INFRASTRUCTURE | | | | 518,000 | 518,000 |
| 51-6190-NEW | 1600 S UDOT PROJECT WATER & PI INFRASTRUCTURE | | | | 370,000 | 370,000 |
| 51-6190-NEW | PI WATERMAIN CONNECTION 400 S 2200 W | | | | 50,000 | 50,000 |
| 51-6190-NEW | 400 S 1750 W PI CROSSING | | | | 50,000 | 50,000 |
| 51-6190-NEW | JURDS TANK | | | | 34,508 | 34,508 |
| TOTAL PROJECTS - OPERATIONS FUNDED | | 2,291,381 | 8,590,600 | 616,811 | 2,961,058 | (5,629,542) |
| | | | | | | |
| IMPACT FEE PROJECTS | | | | | | - |
| 51-6800-002 | SECONDARY PIPE OVERSIZING | - | 1,280,440 | 2,000 | | (1,280,440) |
| 51-6800-NEW | 1600 S UDOT PROJECT WATER & PI INFRASTRUCTURE | | | | 540,000 | 540,000 |
| 51-6800-NEW | BUC-EE'S BORE UNDER I-15 | | | | 520,000 | 520,000 |
| | | | | | | |
| TOTAL IMPACT FEE PROJECTS | | - | 1,280,440 | 2,000 | 1,060,000 | (220,440) |
| | | | | | | |
| TOTAL WATER CAPITAL PROJECTS | | 2,291,381 | 9,871,040 | 618,811 | 4,021,058 | |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

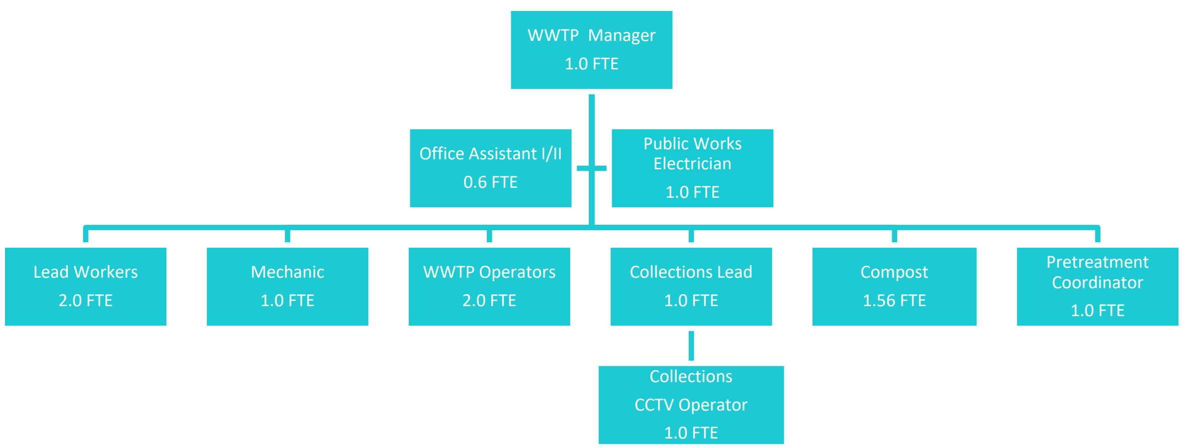
Water Other

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| WATER FUND PRINCIPAL | | | | | | |
| 51-7000-796 | SERIES 2008 PRINCIPAL | 171,270 | 179,190 | - | 189,090 | 9,900 |
| 51-7000-797 | SERIES 2021 PRINCIPAL | 180,000 | 190,000 | - | 200,000 | 10,000 |
| TOTAL PRINCIPAL | | 351,270 | 369,190 | - | 389,090 | 19,900 |
| | - | | | | | |
| TRANSFERS, OTHER | | | | | | |
| 51-9000-150 | BAD DEBT EXPENSE | 5,714 | 5,000 | 3,133 | | (5,000) |
| 51-9000-710 | ADMIN FEE DUE GENERAL FUND | 1,086,853 | 1,118,304 | 559,152 | 1,303,026 | 184,722 |
| 51-9000-712 | VEHICLE & EQUIPMENT FUNDING | | | | | - |
| 51-9000-715 | OPERATING TRANSFER TO GENL FUN | 475,913 | 511,179 | 255,590 | 563,378 | 52,199 |
| 51-9000-716 | TRANSFER TO FACILITIES FUND | | | | | - |
| 51-9000-717 | TRANSFER FOR PUBLIC ARTS PROGRAM | 44,656 | 82,270 | 41,135 | 59,221 | (23,049) |
| 51-9000-NEW | TRANSFER TO ELECTRIC FUND | | | | 30,000 | 30,000 |
| 51-9000-740 | REVENUE BOND INTEREST | | | | | - |
| 51-9000-752 | COST OF ISSUANCE | | | | | - |
| 51-9000-790 | BOND ADMINISTRATION | 1,544 | 2,500 | - | 2,500 | - |
| 51-9000-803 | SERIES 2008 INTEREST | 36,878 | 28,314 | 14,157 | 19,355 | (8,959) |
| 51-9000-804 | SERIES 2021 INTEREST | 154,500 | 145,500 | 72,750 | 136,000 | (9,500) |
| 51-9010-100 | INTERFUND LOAN | | | | | |
| | INCREASE PI IMPACT FEE RESERVES | | | | | |
| | INCREASE RESERVES | | | | | - |
| TOTAL TRANSFERS, OTHER | | 1,806,057 | 1,893,067 | 945,916 | 2,113,480 | 220,413 |

# Wastewater

The Wastewater 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 Wastewater Department prepares the budget and reviews revenue vs expenses monthly. Water reclamation activities include meeting permit requirements, Wastewater reclamation, industrial pretreatment program, bio-solids disposal (compost) and sewer pump stations. The collections division's tasks include inspection and cleaning of manholes and pipelines, system repairs, and infrastructure mapping.

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




## Waste Water Summary

| | FY 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 11.46 | 11.96 | 12.16 |
| Personnel Expense | 738,030 | 1,197,014 | 1,177,653 |
| Operating Expense | 3,257,481 | 3,860,287 | 3,958,377 |
| Capital Outlay | 1,442,849 | 9,456,585 | 2,414,882 |
| Total | 5,438,360 | 14,513,886 | 7,550,912 |

## 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** | **2023** | **2024** | **2025** | **2027 (Target)** |
| Total Revenue | 107% | 100% | 99% | 100 % |
| Operations Expenses | 81% | 87% | 76% | < 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** | **2023** | **2024** | **2025** | **2027 (Target)** |
| Average Cost to Treat 1 million Gallons | $882 | $813 | $881 | <$900 |
| WRF Hydraulic Capacity Used | 62% | 64% | 63% | <85% |
| Nestle Pretreatment Capacity Used | 57% | 64% | 55% | <85% |
| Comply with effluent permit requirements | 4 Violations | 0 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** | **2023** | **2024** | **2025** | **2027 (Target)** |
| Sewage overflows | 1 | 0 | 1 | 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** | **2023** | **2024** | **2025** | **2027 (Target)** |
| Inventory and map industries that require grease traps | 101 | 120 | 125 | 100% |
| Conduct grease trap inspections 2 times a year, document number of inspections conducted | 100% | 100% | 100% | 100% |

## Sewer Collections – Performance Goals, Strategies, and Measures

<table>
<tr><td colspan="5">Goal – Sewer Collections-Track projected revenues vs. actual revenues on monthly basis and revise/adjust expenditures as appropriate.</td></tr>
<tr><th>Measures</th><th>2023</th><th>2024</th><th>2025</th><th>2027 (Target)</th></tr>
<tr><td>Total Revenue</td><td>107%</td><td>100%</td><td>99%</td><td>100 %</td></tr>
<tr><td>Operations Expenses</td><td>82%</td><td>78%</td><td>59%</td><td>< 100 %</td></tr>
<tr><td>Impact Fees Collected</td><td>21%</td><td>44%</td><td>39%</td><td>100%</td></tr>
<tr><td colspan="5">Goal - Sewer collections- Provide a reliable sewer collection system</td></tr>
<tr><td colspan="5">Strategy – Work proactively to inspect, clean and repair sewer collections infrastructure, to comply with risk management and state requirements<br>Clean and Inspect gravity pipelines (5 years)<br>Gravity Sewer Main Pipe Line – 740,122 feet<br>Pressure Sewer Pipe Line – 45,980 feet;<br>Clean and Inspect manholes (Annual)<br>SS Manholes 2,886</td></tr>
<tr><th>Measures</th><th>2023</th><th>2024</th><th>2025</th><th>2027 (Target)</th></tr>
<tr><td>CCTV Inspections</td><td>43%</td><td>37%</td><td>9%</td><td>100%</td></tr>
<tr><td>Pipe Cleaning</td><td>78%</td><td>37%</td><td>26%</td><td>100%</td></tr>
<tr><td>MH Inspected/Cleaned</td><td>55%</td><td>72%</td><td>73%</td><td>100%</td></tr>
<tr><td>Sewer Back-ups</td><td>0</td><td>0</td><td>0</td><td>0</td></tr>
</table>

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Sewer Summary

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 13,034,328 | |
| REVENUES | | | | | | |
| 52-3700-730 | SEWER SERVICE FEES - INDUSTRIAL | 593,880 | 519,100 | 249,196 | 527,532 | 8,432 |
| 52-3700-731 | SEWER SERVICE FEES | 5,277,989 | 5,461,547 | 2,752,369 | 5,767,826 | 306,279 |
| 52-3700-732 | SEWER SERVICE - PRETREATMENT | 159,371 | 256,945 | 58,947 | 203,879 | (53,066) |
| 52-3700-735 | INTEREST INCOME | 534,661 | 470,000 | 256,947 | 415,535 | (54,465) |
| 52-3700-739 | SUNDRY REVENUES | 3,933 | 5,000 | 1,917 | 5,000 | - |
| 52-3700-745 | SEWER IMPACT FEES | 150,730 | 125,000 | 71,001 | 125,000 | - |
| 52-3700-747 | WATER SEWER REV BOND 2008 INTE | 15,423 | 14,000 | 7,553 | 14,000 | - |
| 52-3700-749 | COMPOST SALES | 89,603 | 87,500 | 21,685 | 87,500 | - |
| 52-3700-751 | DUMP FEES | 24,098 | 31,000 | 12,764 | 27,065 | (3,935) |
| 52-3700-800 | DEVELOPER CONTRIBUTIONS | | | | | - |
| 52-3700-801 | INTERNAL SALES | 87,288 | 89,807 | 44,298 | 94,408 | 4,601 |
| 52-3700-812 | UTILIZE SEWER IMPACT FEE RESERVES | | | | | - |
| 52-3700-813 | TRANSFER FROM SOLID WASTE | 92,000 | 92,460 | 46,230 | 93,000 | |
| 52-3700-835 | UTILIZE UNRESTRICTED FUNDS RESERVE | | | | 190,167 | 190,167 |
| 52-3700-840 | CONTRACT SERVICES | | | | | - |
| | TOTAL - REVENUES | 7,028,975 | 7,152,359 | 3,522,908 | 7,550,912 | 398,013 |
| EXPENDITURES | | | | | | |
| | COLLECTIONS EXPENDITURES | 520,039 | 974,974 | 415,106 | 859,948 | (115,026) |
| | WASTE TREATMENT EXPENDITURES | 1,339,731 | 1,923,594 | 709,081 | 2,017,021 | 93,427 |
| | DEBT SERVICE | 844,159 | 842,996 | 57,343 | 846,806 | 3,810 |
| | TRANSFERS | 1,287,335 | 1,310,737 | 655,368 | 1,407,255 | 96,518 |
| | CAPITAL IMPROVEMENT PROJECTS | 1,256,131 | 9,171,466 | 264,492 | 2,288,912 | (6,882,554) |
| | EQUIPMENT REPLACEMENT | 186,717 | 285,120 | 85,709 | 125,970 | (159,150) |
| | INCREASE IMPACT FEE RESERVES | | | | | |
| | INCREASE RESERVES | - | - | - | - | - |
| | BAD DEBT | 4,247 | 5,000 | 2,649 | 5,000 | - |
| | TOTAL - EXPENDITURES | 5,438,359 | 14,513,886 | 2,189,750 | 7,550,912 | (6,962,975) |
| | SURPLUS/(DEFICIT) | 1,590,616 | (7,361,527) | 1,333,158 | 0 | |
| | ESTIMATED ENDING FUND BALANCE | | | | 12,844,161 | |
| | Reserved for: | | | | | |
| | Community Improvements | | | | - | |
| | Investment in Joint Venture | | | | - | |
| | Debt Service | | | | 481,856 | |
| | Designated for Construction | | | | 6,533,113 | |
| | Working Capital (30% Operating Revenue) | | | | 1,949,771 | |
| | Unrestricted | | | | 3,879,421 | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Sewer Collections

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| SEWER COLLECTIONS EXPENDITURES | | | | | | |
| PERSONNEL | | | | | | |
| 52-5200-110 | PAYROLL - SEWER COLLECTION | 133,200 | 228,376 | 101,934 | 227,580 | (796) |
| 52-5200-120 | PART-TIME EMPLOYEE SALARIES | 15,735 | - | - | - | - |
| 52-5200-130 | EMPLOYEE BENEFITS | 81,566 | 131,753 | 55,489 | 123,834 | (7,919) |
| 52-5200-140 | OVERTIME PAY | 3,235 | 3,000 | 1,227 | 3,000 | - |
| 52-5200-160 | EMPLOYEE RECOGNITION | 638 | 875 | - | 1,100 | 225 |
| | TOTAL PERSONNEL | 234,375 | 364,004 | 158,651 | 355,514 | (8,490) |
| OPERATIONS | | | | | | |
| 52-5200-200 | BUSINESS LUNCHES | 31 | 200 | - | 200 | - |
| 52-5200-230 | MILEAGE AND TRAVEL ALLOWANCE | - | 840 | - | 870 | 30 |
| 52-5200-236 | TRAINING & EDUCATION | 3,039 | 6,855 | 2,714 | 7,050 | 195 |
| 52-5200-240 | OFFICE EXPENSE | 776 | 1,100 | 45 | 1,100 | - |
| 52-5200-241 | MATERIALS & SUPPLIES | 1,477 | 4,600 | 1,478 | 4,600 | - |
| 52-5200-242 | MAINTENANCE - EXISTING LINES | 19,251 | 30,000 | - | 31,350 | 1,350 |
| 52-5200-245 | MERCHANT CREDIT CARD FEES | - | 42,160 | 18,690 | 42,160 | - |
| 52-5200-250 | EQUIPMENT EXPENDITURES | 11,252 | 14,700 | 2,023 | 14,700 | - |
| 52-5200-251 | FUEL | 5,726 | 10,960 | 3,949 | 13,604 | 2,644 |
| 52-5200-253 | CENTRAL SHOP | 5,769 | 11,705 | 2,930 | 12,063 | 358 |
| 52-5200-255 | COMPUTER OPERATIONS | - | 27,750 | 15,581 | 47,750 | 20,000 |
| 52-5200-260 | BUILDINGS & GROUNDS | - | 200 | - | 200 | - |
| 52-5200-265 | COMMUNICATION/TELEPHONE | 2,037 | - | - | - | - |
| 52-5200-310 | PROFESSIONAL & TECHNICAL SERVI | 23,143 | 244,000 | 104,614 | 114,000 | (130,000) |
| 52-5200-330 | CUSTOMER SERVICE REQUESTS | - | 5,000 | - | 5,000 | - |
| 52-5200-510 | INSURANCE & BONDS | 14,591 | 14,800 | 16,766 | 5,823 | (8,977) |
| 52-5200-511 | CLAIMS SETTLEMENTS | - | 10,000 | - | 10,000 | - |
| 52-5200-550 | UNIFORMS | 1,728 | 3,763 | 1,406 | 3,795 | 32 |
| 52-5200-551 | PERSONAL PROTECTIVE EQUIPMENT | 879 | 1,915 | 340 | 1,915 | - |
| 52-5200-650 | ELECTRIC UTILITIES | 40,535 | 45,000 | 17,307 | 45,000 | - |
| 52-5200-710 | COMPUTER HARDWARE & SOFTWARE | 795 | - | 900 | 2,180 | 2,180 |
| 52-5200-737 | INTERNAL SERVICES CHARGE | 94,283 | 79,120 | 39,560 | 82,577 | 3,457 |
| 52-5200-738 | VEHICLE & EQUIPMENT LEASE | 60,352 | 56,302 | 28,151 | 58,496 | 2,194 |
| | TOTAL OPERATIONS | 285,664 | 610,970 | 256,456 | 504,434 | (106,536) |
| | TOTAL SEWER COLLECTIONS EXPENDITURES | 520,039 | 974,974 | 415,106 | 859,948 | (115,026) |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Sewer Treatment

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| WASTE WATER TREATMENT PLANT | | | | | | |
| PERSONNEL | | | | | | |
| 52-5250-110 | PAYROLL - DISPOSAL PLANT | 303,148 | 495,185 | 203,932 | 498,695 | 3,510 |
| 52-5250-120 | PART-TIME EMPLOYEE SALARIES | 49,714 | 52,668 | 17,878 | 55,715 | 3,047 |
| 52-5250-130 | EMPLOYEES BENEFITS | 137,218 | 276,107 | 91,904 | 250,154 | (25,953) |
| 52-5250-140 | OVERTIME PAY | 11,897 | 7,000 | 9,673 | 15,000 | 8,000 |
| 52-5250-160 | EMPLOYEE RECOGNITION | 1,678 | 2,050 | 1,471 | 2,575 | 525 |
| | TOTAL PERSONNEL | 503,655 | 833,010 | 324,857 | 822,139 | (10,871) |
| OPERATIONS | | | | | | |
| 52-5250-200 | BUSINESS LUNCHES | 26 | 700 | - | 700 | - |
| 52-5250-230 | MILEAGE AND TRAVEL ALLOWANCE | 470 | 1,547 | - | 3,203 | 1,656 |
| 52-5250-236 | TRAINING & EDUCATION | 4,157 | 6,045 | 600 | 15,913 | 9,868 |
| 52-5250-240 | OFFICE SUPPLIES | 212 | 225 | 75 | 500 | 275 |
| 52-5250-241 | OPERATION SUPPLIES | 313,516 | 359,375 | 126,155 | 393,170 | 33,795 |
| 52-5250-250 | EQUIPMENT EXPENSE | 83,768 | 114,500 | 52,992 | 122,500 | 8,000 |
| 52-5250-251 | FUEL | 15,248 | 28,123 | 12,512 | 34,296 | 6,173 |
| 52-5250-252 | VEHICLE EXPENSE | | | | - | - |
| 52-5250-253 | CENTRAL SHOP | 7,361 | 9,149 | 2,397 | 9,430 | 281 |
| 52-5250-255 | COMPUTER OPERATIONS | - | 32,300 | - | 32,300 | - |
| 52-5250-260 | BUILDINGS & GROUNDS | 34,315 | 49,400 | 12,974 | 64,559 | 15,159 |
| 52-5250-265 | COMMUNICATION/TELEPHONE | 5,264 | - | - | | - |
| 52-5250-310 | PROFESSIONAL & TECHNICAL SERVI | 111,407 | 114,550 | 41,685 | 125,650 | 11,100 |
| 52-5250-510 | INSURANCE & BONDS | 17,151 | 17,500 | 19,645 | 34,708 | 17,208 |
| 52-5250-511 | CLAIMS SETTLEMENTS | - | 10,000 | - | 10,000 | - |
| 52-5250-550 | UNIFORMS | 3,701 | 7,690 | 2,325 | 9,805 | 2,115 |
| 52-5250-551 | PERSONAL PROTECTIVE EQUIPMENT | 1,703 | 6,135 | 1,899 | 6,531 | 396 |
| 52-5250-650 | ELECTRIC UTILITIES | 191,082 | 257,600 | 89,528 | 257,600 | - |
| 52-5250-655 | BOILER NATURAL GAS | - | 35,000 | - | 35,000 | - |
| 52-5250-710 | COMPUTER HARDWARE AND SOFTWARE | 1,085 | - | 1,066 | - | - |
| 52-5250-738 | VEHICLE & EQUIPMENT LEASE | 45,609 | 40,745 | 20,373 | 39,018 | (1,727) |
| | TOTAL OPERATIONS | 836,076 | 1,090,584 | 384,224 | 1,194,882 | 104,298 |
| | TOTAL WWTP EXPENDITURES | 1,339,731 | 1,923,594 | 709,081 | 2,017,021 | 93,427 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Sewer Capital

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| VEHICLES & EQUIP-WASTE WATER | | | | | | |
| 52-6150-224 | PUMP REPLACEMENT | 51,132 | 157,301 | 31,555 | 125,970 | (31,331) |
| 52-6150-236 | SHOP FOR VACTORS AND TV TRUCK | 125,000 | - | - | | - |
| 52-6150-406 | NEW EQUIPMENT | 10,585 | 127,819 | 54,155 | | (127,819) |
| TOTAL VEHICLES & EQUIP-WASTE WATER | | 186,717 | 285,120 | 85,709 | 125,970 | (159,150) |
| CAPITAL PROJECTS - OPERATIONS FUNDED | | | | | | |
| 52-6080-121 | LAND/ROW/EASEMENTS | 104,336 | - | - | | - |
| 52-6190-101 | WRF TRANSFORMER POWER LINE | - | 92,475 | - | | (92,475) |
| 52-6190-159 | OAKBROOK PUMP STATION FIX | - | 179,060 | - | | (179,060) |
| 52-6190-241 | LS GENERATOR REPLACEMENT | 31,956 | - | - | | - |
| 52-6190-242 | DIGESTER REHAB | | | | 800,000 | 800,000 |
| 52-6190-243 | METHANE COLLECTION | - | 498,600 | - | | (498,600) |
| 52-6190-244 | TRICKLE FILTER PUMP REPLACEMEN | 2,654 | 68,434 | - | | (68,434) |
| 52-6190-245 | SAND FILTER REHABILITATION | - | 813,000 | - | | (813,000) |
| 52-6190-825 | GENERAL SEWER REPAIRS | 107,359 | 523,692 | 116,449 | 450,000 | (73,692) |
| 52-6190-841 | 1200W CENTER - 250N SEWER LINE | 40,000 | - | - | | - |
| 52-6190-842 | 700 N (MAIN-450W) SEWER LINE | 6,430 | 1,036,131 | - | | (1,036,131) |
| 52-6190-844 | PUBLIC WORKS FACILITY | 500,664 | 50,000 | - | | (50,000) |
| 52-6190-846 | PW PROJECT SEWER IMPROVEMENTS | 119,700 | 120,700 | - | | (120,700) |
| 52-6190-847 | STM-AEROTORS BFD REPLACEMENT | - | 15,000 | - | | (15,000) |
| 52-6190-848 | PRESSURE LINE JUNCTION BOX REP | - | 571,884 | - | | (571,884) |
| 52-6190-850 | WRF AEROTOR CHAINS & SPROCKETS | 105 | 1,379,278 | 11,801 | | (1,379,278) |
| 52-6190-853 | INFLUENT AND HEADWORKS UPGRADE | 44,465 | 1,655,535 | 73,781 | | (1,655,535) |
| 52-6190-854 | PRIMARY CLARIFIER REHAB | - | 820,000 | 18,176 | | (820,000) |
| 52-6190-856 | LIFT STATION GENERATOR RETROFI | - | 115,000 | - | | (115,000) |
| 52-6190-859 | LIFT STATION BYPASS PIPING | 289,563 | 37,327 | 34,248 | | (37,327) |
| 52-6190-860 | ARTS PARK SEWER LINE | - | 350,000 | - | | (350,000) |
| 52-6190-862 | PLANT MAIN AUTOMATIC GATE | 8,900 | 11,100 | 10,036 | | (11,100) |
| 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 REPLACE | - | 19,100 | - | 21,382 | 2,282 |
| 52-6190-866 | VALTEK PUMP REPLACEMENT | - | 45,000 | - | 436,475 | 391,475 |
| 52-6190-867 | VALTEK LIFT STATION 480 VOLT R | - | 80,000 | - | | (80,000) |
| 52-6190-868 | PUMP HOUSE MCC REPLACEMENT | - | 422,450 | - | | (422,450) |
| 52-6190-869 | SAND FILTER BRIDGE #1 PUMPS RE | - | 24,200 | - | | (24,200) |
| 52-6190-871 | REBUILD DRYING BEDS | - | 40,000 | - | | (40,000) |
| 52-6190-NEW | SOUTH LIFT STATION PUMP REPLACEMENT | | | | 11,094 | 11,094 |
| 52-6190-NEW | THIRTY OAKS LIFT STATION PUMP REPLACEMENT | | | | 9,244 | 9,244 |
| 52-6190-NEW | EAST BAY LIFT STATION PUMP REPLACEMENT | | | | 8,048 | 8,048 |
| 52-6190-NEW | SPRING POINTE PRESSURE LINE | | | | 160,000 | 160,000 |
| 52-6190-NEW | 1600 S BETTERMENTS AGREEMENT UDOT | | | | 200,000 | 200,000 |
| TOTAL CAPITAL PROJECTS | | 1,256,131 | 9,111,466 | 264,492 | 2,096,243 | (7,015,223) |
| IMPACT FEE PROJECTS | | | | | | |
| 52-6800-003 | WEST FIELDS OVERSIZE/EXTENSION | - | 60,000 | - | | (60,000) |
| 52-6800-NEW | 1600 S BETTERMENTS | | | | 192,669 | 192,669 |
| 52-6800-121 | LAND/ROW/EASEMENTS | | | | | - |
| 52-6800-615 | SPRING POINT LIFT STATION | | | | | - |
| TOTAL IMPACT FEE PROJECTS | | - | 60,000 | - | 192,669 | (60,000) |
| TOTAL SEWER CAPITAL PROJECTS | | 1,442,849 | 9,456,585 | 350,202 | 2,414,882 | |

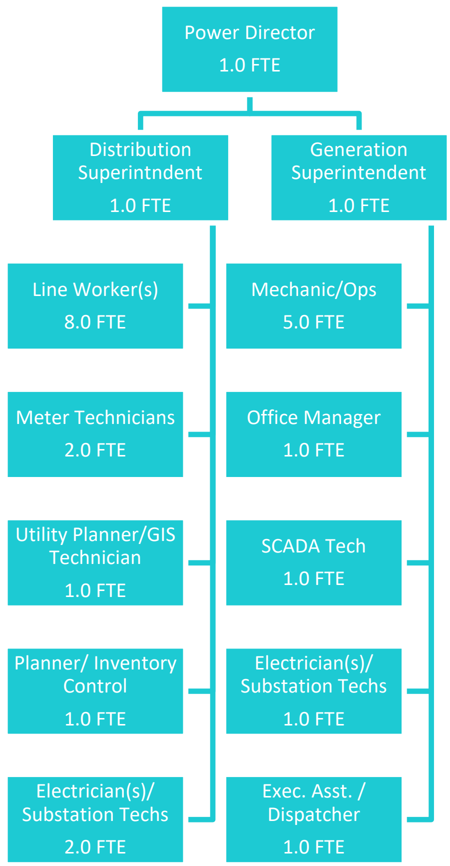
**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Sewer Other

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PRINCIPAL | | | | | | |
| 52-7000-750 | SERIES 2008 PRINCIPAL | 693,730 | 725,810 | - | 765,910 | 40,100 |
| TOTAL PRINCIPAL | | 693,730 | 725,810 | - | 765,910 | 40,100 |
| TRANSFERS, OTHER | | | | | | |
| 52-9000-150 | BAD DEBT EXPENSE | 4,247 | 5,000 | 2,649 | 5,000 | - |
| 52-9000-620 | ADMINISTRATIVE FEE DUE GENERAL | 797,479 | 815,487 | 407,744 | 845,952 | 30,465 |
| 52-9000-712 | TRANSFER TO VEHICLE FUND | | | | | - |
| 52-9000-715 | OPERATING TRANSFER TO GENERAL FUNI | 489,856 | 495,250 | 247,625 | 516,858 | 21,608 |
| 52-9000-716 | TRANSFER TO FACILITIES FUND | | | | | - |
| 52-9000-717 | TRASFER FOR PUBLIC ARTS PROGRAM | 44,713 | 58,469 | 29,235 | 44,444 | (14,025) |
| 52-9000-750 | SERIES 2008 INTEREST | 149,373 | 114,686 | 57,343 | 78,396 | (36,290) |
| 52-9000-752 | COST OF ISSUANCE | | | | - | |
| 52-9000-790 | BOND ADMINISTRATION | 1,056 | 2,500 | - | 2,500 | - |
| | INCREASE RESERVES | | | | | - |
| TOTAL TRANSFERS, OTHER | | 1,486,723 | 1,491,392 | 744,595 | 1,493,151 | 1,759 |

# Power

The Power Department is responsible for the generation, transmission, and distribution of safe, reliable, and affordable power to 13,655 residential, commercial and industrial customers. Springville operates four hydroelectric plants and a 21 megawatt (combined unit output) natural gas fueled power plant. Power demand is supplemented through participation in various power projects, including wind and solar, through the Utah Associated Municipal Systems (UAMPS) organization.




## Electric Summary

| | FY 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 28.84 | 28.00 | 26.00 |
| Personnel Expense | 3,580,285 | 4,173,440 | 4,096,460 |
| Operating Expense | 27,981,907 | 29,474,653 | 29,804,008 |
| Capital Outlay | 9,495,649 | 11,096,748 | 5,003,000 |
| Total | 41,057,841 | 44,744,841 | 38,903,468 |

**Mission Statement**: *To provide safe, reliable, and affordable power that sustains our community's growth and quality of life. We deliver exceptional service, doing everything within our power to deliver and ensure our customer's power.*

**Power Department – Performance Goals, Strategies, and Measures**

| | | | | |
|---|---|---|---|---|
| **Goal #1 – Plan power resources to meet demand in the most reliable and cost-effective manner.** | | | | |
| **Goal #2 – Provide professional and friendly customer service and ensure reliability.** | | | | |
| **Goal #3 – Provide efficient generation and substation system maintenance.** | | | | |
| **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 2024** | **FY 2025** | **FY 2026 (Target)** | **FY 2027 (Target)** |
| Power Resource Cost/MWh | $ 67.93 | $ 70.55 | $ 72.00 | $ 76.00 |
| Shut Off List – Monthly Customer Average | 62 | 67 | 64 | 66 |
| % Of Active Customers on Shut Off List-Annual Average | 0.46% | 0.50% | 0.50% | 0.52% |
| **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) | | | | |
| **Strategy –** Plan and dynamically manage power resources while adhering to budget. Utilize current and future power resource projection models to procure new power resources to ensure resource and rate stability. Meet Energy Day Ahead Market (EDAM) resource sufficiency requirements. (See budget lines: 53-9000-650 & 53-9000-700, total $22,260,000) | | | | |
| **Strategy –** Promptly dispatch crews to manage 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 2024** | **FY 2025** | **FY 2026 (Target)** | **FY 2027 (Target)** |
| System Energy % Growth | 1.15% | 1.74% | 2.0% | 2.0% |
| System Peak % Growth | 2.7% | -0.8% | 1.0% | 2.0% |
| Total # Active Meters | 13,430 | 13,427 | 13,600 | 13,800 |
| WHPP Peak Demand Availability | 100% | 100% | 100% | 100% |
| HC Canyon Hydro Availability | 66% | 100% | 100% | 100% |
| Power Substations Availability | 100% | 100% | 100% | 100% |

| **Goal #4 – Plan for and provide safe and efficient transmission and distribution system maintenance.** | | | | |
|---|---|---|---|---|
| **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. (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) | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026 (Target)** | **FY 2027 (Target)** |
| Active Meter Connections per Distribution Employee | 534 | 538 | 525 | 900 |
| Distribution O&M Expenses per Meter | $ 300 | $313 | $ 235 | $300 |
| Department Lost Time Accidents | 0 | 0 | 0 | 0 |
| **Goal #5 – Maintain and improve distribution system reliability.** | | | | |
| **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. (See GL Accounts –53-6800-009 T&D Circuit Renewal & Replacement) | | | | |
| **Measures** | **FY 2024** | **FY 2025** | **FY 2026 (Target)** | **FY 2027 (Target)** |
| SAIDI: System Average Interruption Duration Index in Minutes | 136.82 | 25.90 | 73.0 | 70.00 |
| CAIDI: Customer Average Interruption Duration in Minutes | 110.50 | 73.83 | 89.0 | 85.00 |
| ASAI: Average System Availability Index -%- | 99.9% | 99.9% | 99.9% | 99.9% |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Electric Summary

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 23,939,532 | |
| REVENUES | | | | | | |
| 53-3700-700 | RESIDENTIAL SALES | 12,548,665 | 13,113,868 | 6,820,317 | 13,850,000 | 736,132 |
| 53-3700-705 | SMALL COMMERCIAL SALES | 4,170,173 | 3,598,256 | 2,050,348 | 4,100,000 | 501,744 |
| 53-3700-710 | LARGE COMMERCIAL SALES | 9,752,779 | 9,614,946 | 4,506,264 | 9,650,000 | 35,054 |
| 53-3700-715 | INTERRUPTIBLE SALES | 546,180 | 607,799 | 284,606 | 560,000 | (47,799) |
| 53-3700-720 | LARGE INDUSTRIAL SALES | 6,836,781 | 6,651,085 | 3,127,494 | 6,950,000 | 298,915 |
| 53-3700-754 | ELECTRIC CONNECTION FEES | 85,425 | 135,458 | 41,220 | 100,000 | (35,458) |
| 53-3700-755 | SALE OF SCRAP MATERIAL | 14,038 | 10,000 | 3,366 | 25,000 | 15,000 |
| 53-3700-757 | SUNDRY REVENUES | 99,865 | 68,579 | 20,741 | 65,000 | (3,579) |
| 53-3700-758 | PENALTY & FORFEIT | 91,406 | 78,097 | 50,295 | 80,000 | 1,903 |
| 53-3700-759 | INTEREST INCOME | 822,289 | 650,000 | 360,772 | 600,000 | (50,000) |
| 53-3700-761 | ELECTRIC IMPACT FEES | 333,063 | 500,000 | 351,757 | 550,000 | 50,000 |
| 53-3700-763 | TEMPORARY POWER | 18,095 | 30,599 | 7,900 | 25,000 | (5,599) |
| 53-3700-766 | DRY CREEK SUB - MAINT. CONTRACT | 180,363 | 150,000 | 59,064 | 160,000 | 10,000 |
| 53-3700-770 | GAIN/LOSS ON EQMT SALES | 10,000 | - | - | | |
| 53-3700-771 | ELECTRICAL EXTENSION-LABOR | 86,439 | 100,000 | 35,839 | 80,000 | (20,000) |
| 53-3700-772 | ELECTRICAL EXTENSION-EQUIPMENT | 23,037 | 18,213 | 7,444 | 200,000 | 181,787 |
| 53-3700-773 | ELECTRIC EXTENSION | 178,116 | 400,000 | 139,356 | 500,000 | 100,000 |
| 53-3700-774 | UTILIZE IMPACT FEE RESERVE | - | 480,497 | - | 680,000 | 199,503 |
| 53-3700-777 | POLE ATTACHMENT FEES | 66,177 | 65,000 | 1,800 | 60,000 | (5,000) |
| 53-3700-778 | ELECTRICAL EXTENSION-TRANSFORM | 172,105 | 300,000 | 119,173 | 300,000 | - |
| 53-3700-790 | UAMPS MARGIN REFUND | 316,986 | 300,000 | 803,315 | 500,000 | 200,000 |
| 53-3700-801 | INTERNAL POWER SALES | 1,169,039 | 1,110,046 | 633,494 | 1,125,000 | 14,954 |
| 53-3700-802 | TRANSFER IN FROM OTHER FUNDS | | | | 30,000 | 30,000 |
| 53-3700-803 | UTILIZE UNRESTRICTED RESERVES | | | | | - |
| 53-3700-806 | PROCEEDS FROM BONDS | | | | | - |
| 53-3700-837 | GRANT REVENUE | | | | - | - |
| | | | | | | - |
| | TOTAL - REVENUES | 37,521,021 | 37,982,443 | 19,424,565 | 40,190,000 | 2,207,557 |
| EXPENDITURES | | | | | | |
| | DISTRIBUTION DEPARTMENT | 3,454,625 | 4,249,832 | 1,918,120 | 4,357,728 | 107,896 |
| | GENERATION DEPARTMENT | 1,900,697 | 2,215,362 | 891,246 | 1,935,855 | (279,507) |
| | DEBT SERVICE | | | | | |
| | TRANSFERS | 3,657,917 | 3,617,942 | 1,803,971 | 3,770,886 | 152,944 |
| | POWER AND FUEL PURCHASES | 22,508,801 | 23,544,957 | 8,959,243 | 23,776,000 | 231,043 |
| | CAPITAL IMPROVEMENT PROJECTS | 9,495,649 | 11,096,748 | 880,835 | 5,003,000 | (6,093,748) |
| | EQUIPMENT REPLACEMENT | | | | | - |
| | INCREASE OPERATING RESERVE | - | - | - | 1,286,532 | 1,286,532 |
| | INCREASE IMPACT FEE RESERVE | | | | | - |
| | UTILIZE FUND BALANCE FOR RESERVE | - | - | - | - | - |
| | BAD DEBT | 40,152 | 20,000 | 57,286 | 60,000 | 40,000 |
| | TOTAL - EXPENDITURES | 41,057,841 | 44,744,841 | 14,510,701 | 40,190,000 | (4,554,841) |
| | SURPLUS/(DEFICIT) | (3,536,820) | (6,762,398) | 4,913,864 | - | |
| | ESTIMATED ENDING FUND BALANCE | | | | 24,546,064 | |
| | Reserved for: | | | | | |
| | Impact Fee Projects | | | | 1,423,579 | |
| | Investment in Joint Venture | | | | | |
| | Debt Service | | | | | |
| | Designated for Construction | | | | 4,187,386 | |
| | Working Capital (30% Operating Revenue) | | | | 10,533,000 | |
| | Unrestricted | | | | 8,402,099 | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Electric Distribution

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 53-5300-110 | PAYROLL - ELECTRIC | 1,583,740 | 1,796,809 | 844,339 | 1,823,256 | 26,447 |
| 53-5300-120 | PART-TIME EMPLOYEE SALARIES | | | | - | - |
| 53-5300-130 | EMPLOYEE BENEFITS | 687,962 | 756,161 | 346,909 | 752,955 | (3,206) |
| 53-5300-140 | OVERTIME PAY | 33,100 | 40,000 | 18,410 | 34,000 | (6,000) |
| 53-5300-160 | EMPLOYEE RECOGNITION | 4,180 | 5,000 | 2,873 | 7,000 | 2,000 |
| | TOTAL PERSONNEL | 2,308,983 | 2,597,970 | 1,212,531 | 2,617,211 | 19,241 |
| OPERATIONS | | | | | | |
| 53-5300-200 | BUSINESS LUNCHES | 2,235 | 2,000 | 718 | 2,500 | 500 |
| 53-5300-230 | MILEAGE AND VEHICLE ALLOWANCE | | | | - | - |
| 53-5300-236 | TRAINING & EDUCATION | 11,466 | 25,000 | 6,280 | 25,000 | - |
| 53-5300-240 | OFFICE EXPENSE | 5,110 | 5,000 | 1,216 | 6,000 | 1,000 |
| 53-5300-241 | MATERIALS & SUPPLIES | 42,582 | 40,000 | 21,403 | 45,000 | 5,000 |
| 53-5300-244 | NEW TRANSFORMERS | | | | | - |
| 53-5300-245 | MERCHANT CREDIT CARD FEES | - | 223,720 | 121,857 | 240,000 | 16,280 |
| 53-5300-246 | SUBSTATION OPERATIONS & MAINTEI | 68,225 | 110,000 | 26,997 | 130,000 | 20,000 |
| 53-5300-247 | METERING SYSTEM MAINTENANCE | 51,815 | 50,000 | 20,856 | 55,000 | 5,000 |
| 53-5300-248 | MAINTENANCE EXISTING LINE | 22,471 | 40,000 | - | 25,000 | (15,000) |
| 53-5300-250 | EQUIPMENT EXPENSE | 76,220 | 75,000 | 27,867 | 80,000 | 5,000 |
| 53-5300-251 | FUEL | 23,292 | 50,000 | 12,226 | 38,675 | (11,325) |
| 53-5300-253 | CENTRAL SHOP | 24,769 | 38,082 | 9,344 | 39,248 | 1,166 |
| 53-5300-255 | COMPUTER OPERATIONS | 1,058 | 155,000 | 53,132 | 85,000 | (70,000) |
| 53-5300-260 | BUILDINGS & GROUNDS | 19,441 | 20,000 | 12,837 | 20,000 | - |
| 53-5300-265 | COMMUNICATION/TELEPHONE | 9,707 | - | - | - | - |
| 53-5300-310 | PROFESSIONAL & TECHNICAL SERVI | 206,878 | 230,000 | 86,106 | 325,000 | 95,000 |
| 53-5300-312 | PUBLIC RELATIONS | - | 5,000 | 2,542 | 5,000 | - |
| 53-5300-330 | EDUCATION/TRAINING | 5,400 | 8,000 | 4,575 | 8,000 | - |
| 53-5300-510 | INSURANCE & BONDS | 30,320 | 30,900 | 33,950 | 57,349 | 26,449 |
| 53-5300-511 | CLAIMS SETTLEMENTS | 34,600 | 5,000 | - | 5,000 | - |
| 53-5300-550 | UNIFORMS | 21,314 | 25,000 | 9,908 | 21,500 | (3,500) |
| 53-5300-610 | SUNDRY EXPENDITURES | 680 | 1,000 | 304 | 2,000 | 1,000 |
| 53-5300-650 | SUVPP PROJECT EXPENSES | 13,976 | 6,000 | 1,880 | 7,000 | 1,000 |
| 53-5300-710 | COMPUTER HARDWARE AND SOFTW/ | 3,491 | - | 410 | | - |
| 53-5300-720 | OFFICE FURNITURE & EQUIPMENT | 423 | 5,000 | 100 | 5,000 | - |
| 53-5300-737 | INTERNAL SERVICES CHARGE | 280,677 | 331,588 | 165,794 | 342,237 | 10,649 |
| 53-5300-738 | VEHICLE & EQUIPMENT LEASE | 189,493 | 170,572 | 85,286 | 171,008 | 436 |
| | TOTAL OPERATIONS | 1,145,643 | 1,651,862 | 705,589 | 1,740,517 | 88,655 |
| | TOTAL ELECTRIC DISTRIBUTION | 3,454,625 | 4,249,832 | 1,918,120 | 4,357,728 | 107,896 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Electric Generation

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| PERSONNEL | | | | | | |
| 53-5350-110 | PAYROLL - ELECTRIC GENERATION | 825,330 | 1,024,409 | 401,681 | 990,914 | (33,495) |
| 53-5350-120 | PART-TIME EMPLOYEE SALARIES | 16,002 | - | - | - | - |
| 53-5350-130 | EMPLOYEE BENEFITS | 400,459 | 498,061 | 173,454 | 443,335 | (54,726) |
| 53-5350-140 | OVERTIME PAY | 26,595 | 50,000 | 11,204 | 40,000 | (10,000) |
| 53-5350-160 | EMPLOYEE RECOGNITION | 2,916 | 3,000 | 1,613 | 5,000 | 2,000 |
| | TOTAL PERSONNEL | 1,271,302 | 1,575,470 | 587,951 | 1,479,249 | (96,221) |
| OPERATIONS | | | | | | |
| 53-5350-200 | BUSINESS LUNCHES | | | | | |
| 53-5350-230 | MILEAGE AND VEHICLE ALLOWANCE | | | | | - |
| 53-5350-236 | TRAINING & EDUCATION | 1,668 | 10,000 | - | 10,000 | - |
| 53-5350-240 | OFFICE SUPPLIES | 4,324 | 4,000 | 1,755 | 4,000 | - |
| 53-5350-241 | OPERATION SUPPLIES | 90,025 | 100,000 | 27,934 | 60,000 | (40,000) |
| 53-5350-242 | MAINTENANCE (WATERWAYS) | 12,748 | 20,000 | 7,859 | 15,000 | (5,000) |
| 53-5350-250 | EQUIPMENT EXPENSE | 165,771 | 120,000 | 42,178 | 100,000 | (20,000) |
| 53-5350-251 | FUEL | 3,165 | 3,000 | 1,702 | 5,000 | 2,000 |
| 53-5350-253 | CENTRAL SHOP | 2,822 | 2,390 | 941 | 2,464 | 74 |
| 53-5350-255 | COMPUTER OPERATIONS (SCADA) | 19,483 | 15,000 | 5,989 | 17,500 | 2,500 |
| 53-5350-260 | BUILDINGS & GROUNDS | 9,067 | 10,000 | 5,568 | 10,000 | - |
| 53-5350-265 | COMMUNICATION/TELEPHONE | 18,334 | - | - | - | - |
| 53-5350-310 | PROFESSIONAL & TECH. SERVICES | 116,692 | 170,000 | 24,012 | 140,000 | (30,000) |
| 53-5350-510 | INSURANCE & BONDS | 149,692 | 155,200 | 170,108 | 61,628 | (93,572) |
| 53-5350-550 | UNIFORMS | 12,439 | 12,000 | 5,686 | 14,000 | 2,000 |
| 53-5350-551 | FIRE RESISTANT UNIFORMS | | | | - | - |
| 53-5350-710 | COMPUTER HARDWARE & SOFTWARE | 4,161 | - | 410 | - | - |
| 53-5350-738 | VEHICLE & EQUIPMENT LEASE | 19,005 | 18,302 | 9,151 | 17,014 | (1,288) |
| | TOTAL OPERATIONS | 629,395 | 639,892 | 303,295 | 456,606 | (183,286) |
| | TOTAL ELECTRIC GENERATION | 1,900,697 | 2,215,362 | 891,246 | 1,935,855 | (279,507) |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Electric Capital

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| 53-6050-001 | NEW DEVELOPMENT EQUIP. & MATER | 325,117 | 400,000 | 201,305 | 200,000 | (200,000) |
| 53-6050-002 | NEW DEVELOPMENT TRANSFORMERS | 508,026 | 400,000 | 150,223 | 300,000 | (100,000) |
| 53-6050-009 | STREET LIGHTS R & R | 7,788 | 10,000 | - | 20,000 | 10,000 |
| 53-6050-011 | EECBG LED STREET LIGHT UPGRADE | 39,713 | 30,000 | (675) | - | (30,000) |
| 53-6050-208 | FUEL TANK REPLACEMENT | 1,336 | - | - | | - |
| 53-6050-248 | MAIN STREET LIGHTING | - | 60,000 | - | 250,000 | 190,000 |
| 53-6150-026 | CFP/IFFP NESTLES/STOUFFER SUB | 13,781 | 921,980 | - | | (921,980) |
| 53-6150-040 | AMR METERING SYSTEM | 404,745 | 200,000 | - | 200,000 | - |
| 53-6150-047 | CAT 20K HOUR REBUILD RESERVE | - | 210,000 | 17,837 | 30,000 | (180,000) |
| 53-6150-051 | BAXTER SUBSTRATION BATTERY BAN | 7,192 | 62,808 | 27,449 | 25,000 | (37,808) |
| 53-6150-238 | STREET REPAIRS | - | 3,000 | - | 3,000 | - |
| 53-6150-244 | WHPP CG CAT GENERATION PROJECT | 4,087,533 | - | - | | - |
| 53-6150-271 | SUBSTATION TRANSFORMER SINKING | 583,620 | 1,198,000 | - | 250,000 | (948,000) |
| 53-6150-273 | HOBBLE CREEK CANYON COMMUNICAT | 28,292 | 10,000 | 6,899 | | (10,000) |
| 53-6150-275 | WHPP SUBSTATION SWITCH REPLACE | 12,250 | 72,250 | - | | (72,250) |
| 53-6150-276 | UPPER AND LOWER BARTH. ROOF RE | 10,110 | - | - | | - |
| 53-6150-277 | WHPP AIR HANDLERS | 29,605 | 60,985 | 2,908 | 50,000 | (10,985) |
| 53-6150-279 | WHPP SWITCHGEAR ENGINE BREAKER | - | 251,180 | - | | (251,180) |
| 53-6150-282 | KNIGHT SUB 600 AMP BREAKER | 5,337 | - | - | | - |
| 53-6150-285 | SUBSTATION SERVEILANCE CAMERAS | 24,162 | 35,838 | 9,903 | | (35,838) |
| 53-6150-292 | NORTH SUBSTATION-CIRCUIT BREAK | 23,953 | 91,832 | - | | (91,832) |
| 53-6150-294 | PULLING WIRE BREAKAWAY TAKE-UP | - | 14,000 | - | | (14,000) |
| 53-6150-295 | BASTER SUB POTOENTIAL TRANSFOR | 28,225 | 1,775 | - | 40,000 | 38,225 |
| 53-6150-296 | EOC WAREHOUSE SHELVING | 4,152 | - | - | | - |
| 53-6150-297 | 1600 S UDOT ROAD PROJECT OVERH | 9,340 | 150,000 | 26,686 | | (150,000) |
| 53-6150-301 | T&D CIRCUIT RENEWAL & REPLACEM | 228,817 | 421,183 | 162,269 | 400,000 | (21,183) |
| 53-6150-303 | BULL WHEEL TENSIONER | 67,165 | - | - | | - |
| 53-6150-304 | CANYON UG BOXES CIRCUIT 604 | 23,855 | 5,444 | 10,613 | 50,000 | 44,556 |
| 53-6150-305 | REPLACE ACS RTU HC HYDRO | 814 | - | - | | - |
| 53-6150-308 | BRICK REPAIR-HC HYDRO/LOW BART | - | 85,000 | 40,900 | | (85,000) |
| 53-6150-309 | HOBBLE CREEK SUB HVAC REPLACEM | 16,165 | - | - | | - |
| 53-6150-310 | INSTALL BYPASS CONDUITS SPRING | 45,000 | - | - | | - |
| 53-6150-311 | EQUIPMENT LEAN-TO | - | 60,000 | 26,750 | 20,000 | (40,000) |
| 53-6150-312 | PROJECT 2A-REBUILD BAXTER FEED | - | 465,044 | - | 100,000 | (365,044) |
| 53-6150-313 | PRJCT 2B-REBUILD BAXTER-COMPOU | 366 | 823,630 | - | 400,000 | (423,630) |
| 53-6150-314 | PRJCT 1 REBUILD BAXTER TO WWPP | 4,736 | 784,438 | - | 400,000 | (384,438) |
| 53-6150-315 | WHPP FLOOR EPOXY | 25,587 | - | - | | - |
| 53-6150-317 | ELECTRICAL CONNECTION CRIMPER | 6,751 | - | - | | - |
| 53-6150-318 | OH CRANE OVERHAUL | 24,862 | - | - | | - |
| 53-6150-319 | FLOOR SCRUBBER | 10,473 | - | - | | - |
| 53-6150-320 | STORAGE BUILDING DOOR REPLACEM | 5,547 | - | - | | - |
| 53-6150-321 | SCISSOR LIFT | 20,500 | - | - | | - |
| 53-6150-323 | LOWER B GENERATOR REBUILD | 50,697 | - | - | | - |
| 53-6150-324 | PERMANENT INSTALL WWTP BACKUP | - | 150,000 | - | | (150,000) |
| 53-6150-325 | CENTER ST SUBSTATION FEEDERS | - | 268,000 | 32,813 | | (268,000) |
| 53-6150-326 | UPGRADE SCADA SERVERS | - | 60,000 | 3,587 | | (60,000) |
| 53-6150-327 | REPLACE THREE SECUTIY FIREWALL | - | 12,000 | - | | (12,000) |
| 53-6150-328 | SET OF CT'S FOR WHPP GEN BREAK | - | 20,000 | - | | (20,000) |
| 53-6150-329 | GEN SWITCH GEAR GRND PROTECTIO | - | 60,000 | - | | (60,000) |
| 53-6150-330 | KNIGHT SUB NEW SECURITY FENCE | - | 26,000 | 25,522 | | (26,000) |
| 53-6150-331 | REMOTE BREAKER TRIP TOOL | - | 10,500 | - | | (10,500) |
| 53-6150-332 | MEZZANINE SHELVING EOC | - | 10,000 | - | | (10,000) |
| 53-6150-333 | HC FIRE MITIGATION | - | 50,000 | - | 50,000 | - |
| 53-6150-334 | ASSET MANAGEMENT SOFTWARE | - | - | - | | - |
| 53-6150-NEW | UTILITY YARD RENEWAL | | | | 50,000 | 50,000 |
| 53-6150-NEW | NEW HIGH SCHOOL ROAD BETTERMENTS | | | | 300,000 | 300,000 |
| 53-6150-NEW | 1600 S STREETLIGHT CONDUITS (UDOT BETTERMENT) | | | | 400,000 | 400,000 |
| 53-6150-NEW | WHITEHEAD KERNEY SWITCH/RELAY REPLACEMENT | | | | 200,000 | 200,000 |
| 53-6150-NEW | RCR RECONDUCTORING REEL | | | | 15,000 | 15,000 |
| 53-6150-NEW | GIS FIELD EQUIPMENT | | | | 20,000 | 20,000 |
| | SUBTOTAL - OPERATIONS FUNDED | 6,685,613 | 7,494,887 | 744,988 | 3,773,000 | (3,721,887) |

IMPACT FEE FUNDED PROJECTS

| | | | | | | |
|---|---|---|---|---|---|---|
| 53-6800-023 | IFFP(16) INSTALL FEEDER 704 | 8,714 | 276,254 | 26,752 | | (276,254) |
| 53-6800-026 | CFP/IFFP (2A) & (2B) STOUFFER | 1,531 | 304,464 | - | | (304,464) |
| 53-6800-030 | CFP/IFFP 9 NEW SUBSTATION 1500 | 2,787,147 | 231,685 | 22,174 | | (231,685) |
| 53-6800-031 | NEW SUBSTATION NEAR CENTER ST | - | - | - | | - |
| 53-6800-032 | UPGRADE TO 103 CIRCUIT CONDUCT | - | 336,994 | 70,759 | | (336,994) |
| 53-6800-033 | IFFP(10) CAPACITOR BANKS-DISTR | - | 30,000 | - | 30,000 | - |
| 53-6800-034 | PRJCT 2A-REBUILD BAXTER FEEDER | - | 242,783 | - | | (242,783) |
| 53-6800-035 | PRJCT 2B-REBUILD BAXTER-COMPOU | 466 | 939,127 | - | | (939,127) |
| 53-6800-036 | PRJCT 1 REBUILD BAXTER TO WWPP | 12,179 | 988,554 | - | 100,000 | (888,554) |
| 53-6800-037 | ADDTL FEEDER UNDER I-15 | - | 120,000 | - | 600,000 | |
| 53-6800-038 | CENTER ST SUBSTATION FEEDERS | - | 132,000 | 16,162 | 500,000 | 368,000 |
| | SUBTOTAL - IMPACT FEE FUNDED | 2,810,037 | 3,601,861 | 135,847 | 1,230,000 | (2,851,861) |
| | TOTAL ELECTRIC CAPITAL PROJECTS | 9,495,649 | 11,096,748 | 880,835 | 5,003,000 | (6,573,748) |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

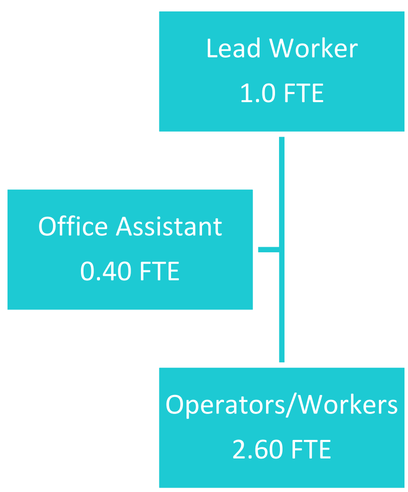
Electric Other

| GL ACCT | LINE ITEM DESCRIPTION | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| TRANSFERS, POWER & FUEL PURCHASES, AND RESERVES | | | | | | |
| 53-9000-150 | BAD DEBT EXPENSE | 40,152 | 20,000 | 57,286 | 60,000 | 40,000 |
| 53-9000-620 | ADMINSTRATIVE FEE DUE GENERAL | 698,933 | 655,705 | 327,852 | 692,276 | 36,571 |
| 53-9000-625 | SUVPS LINE MAINTENANCE COSTS | 1,364,832 | 1,821,957 | 1,116,237 | 1,516,000 | (305,957) |
| 53-9000-650 | PURCHASE - OUTSIDE POWER | 21,014,368 | 21,553,000 | 7,749,919 | 22,100,000 | 547,000 |
| 53-9000-700 | PURCHASE NATURAL GAS & DIESEL | 129,601 | 170,000 | 93,087 | 160,000 | (10,000) |
| 53-9000-710 | TRANSFER TO GENERAL FUND | 2,874,190 | 2,883,087 | 1,441,544 | 3,003,150 | 120,063 |
| 53-9000-712 | TRANSFER TO VEHICLE FUND | - | 10,000 | - | | (10,000) |
| 53-9000-714 | TRASFER FOR PUBLIC ARTS PROGRAM | 84,794 | 69,150 | 34,575 | 75,460 | 6,310 |
| | INCREASE OPERATING RESERVE | | | | 1,286,532 | 1,286,532 |
| | INCREASE IMPACT FEE RESERVE | | | | | - |
| | UTILIZE FUND BALANCE FOR RESERVE | | | | | - |
| | TOTAL | 26,206,869 | 27,182,899 | 10,820,500 | 28,893,417 | 1,710,518 |

# Stormwater

The Stormwater Department is responsible for the management of the utility's funds and the stormwater 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 Stormwater Department's tasks include inspections and cleaning of manholes, catch basins, pipelines, 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 stormwater drain system with the most responsible impact on the environment.*




### Storm Water Summary

| | FY 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 3.80 | 3.80 | 4.00 |
| Personnel Expense | 263,698 | 299,834 | 354,868 |
| Operating Expense | 967,047 | 1,086,728 | 1,377,457 |
| Capital Outlay | 748,017 | 2,871,155 | 1,018,000 |
| Total | 1,978,762 | 4,257,717 | 2,750,325 |

## 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 | 2023 | 2024 | 2025 | 2027 (Target) |
|---|---|---|---|---|
| Total Revenue | 107% | 104% | 105% | 100% |
| Operations Expenses | 77% | 78% | 82% | <100% |
| Impact Fees | 62% | 46% | 60% | 100% |

**Goal -** Provide a reliable and efficient storm water collection system

**Strategy –** Work proactively to inspect and clean storm water collections infrastructure to comply with risk management and state requirements, and identify problems spots.

**Clean and Inspect system (10 years)**

SD Pipe = 790,404 feet, SD Structures = 6,416

**Clean sumps and pretreatment structures (Annual)**

Pre-Treatment Structures = 62 Sumps = 119

**Dry Weather Screening (Inspect Outfalls, Annual)**

Outfalls = 117

| Measures | 2023 | 2024 | 2025 | 2027 (Target) |
|---|---|---|---|---|
| Pipe CCTV Inspection (% of goal) | 20% | 12% | 6% | 100% |
| Pipe Cleaning (% of goal) | 5% | 24% | 21% | 100% |
| Structure Inspection (% of goal) | 57% | 37% | 52% | 100% |
| Dry Weather Screening (% of goal) | 74% | 100% | 100% | 100% |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Storm Water Summary

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 4,216,862 | |
| REVENUES | | | | | | |
| 55-3600-611 | INTEREST | 177,861 | 150,000 | 79,305 | 127,719 | (22,281) |
| 55-3700-700 | STORM DRAIN FEES | 2,106,071 | 2,099,921 | 1,086,396 | 2,239,559 | 139,638 |
| 55-3700-713 | IRRIGATION WATER-PLAT A | - | 20,600 | - | 21,527 | 927 |
| 55-3700-727 | STORM DRAIN IMPACT FEES | 99,272 | 30,820 | 65,874 | 75,000 | 44,180 |
| 55-3700-757 | SUNDRY REVENUES | | | | | |
| 55-3700-800 | DEVELOPER CONTRIBUTION | | | | | - |
| 55-3700-801 | INTERNAL SALES | 22,606 | 22,606 | 11,473 | 23,719 | 1,113 |
| | UTILIZE RESERVES | | | | | - |
| | UTILIZE STORM WATER IMPACT RESERVE | | | | 285,000 | 285,000 |
| | TOTAL - REVENUES | 2,405,810 | 2,323,947 | 1,243,049 | 2,772,524 | 448,577 |
| EXPENDITURES | | | | | | |
| | DEPARTMENTAL EXPENDITURES | 689,760 | 842,641 | 238,332 | 1,063,464 | 220,823 |
| | DEBT SERVICE | | | | | - |
| | TRANSFERS | 539,951 | 543,921 | 271,961 | 667,861 | 123,940 |
| | CAPITAL IMPROVEMENT PROJECTS | 748,017 | 2,871,155 | 289,587 | 1,018,000 | (1,853,155) |
| | EQUIPMENT REPLACEMENT | | | | | |
| | INCREASE OPERATING RESERVES | | | | 22,200 | 170,690 |
| | INCREASE IMPACT FEE RESERVES | - | - | - | | - |
| | BAD DEBT | 1,033 | - | 439 | 1,000 | 1,000 |
| | TOTAL - EXPENDITURES | 1,978,762 | 4,257,717 | 800,318 | 2,772,525 | (1,336,702) |
| | SURPLUS/(DEFICIT) | 427,048 | (1,933,770) | 442,730 | (0) | |
| | ESTIMATED ENDING FUND BALANCE | | | | 3,931,862 | |
| | Reserved for: | | | | | |
| | Community Improvements | | | | 1,121,011 | |
| | Investment in Joint Venture | | | | - | |
| | Debt Service | | | | - | |
| | Designated for Construction | | | | 876,550 | |
| | Working Capital (30% Operating Revenue) | | | | 671,868 | |
| | Unrestricted | | | | 1,262,433 | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Storm Water Operations

| | | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| **STORM WATER OPERATING EXPENDITURES** | | | | | | |
| PERSONNEL | | | | | | |
| 55-5500-110 | PAYROLL-FULLTIME | 155,185 | 162,520 | 66,264 | 181,149 | 18,629 |
| 55-5500-120 | PAYROLL - PART TIME | 9,779 | 20,930 | 12,861 | 20,869 | |
| 55-5500-130 | EMPLOYEE BENEFITS | 94,055 | 113,434 | 42,812 | 149,775 | 36,341 |
| 55-5500-140 | OVERTIME PAY | 3,804 | 2,000 | 553 | 2,000 | - |
| 55-5500-160 | EMPLOYEE RECOGNITION | 875 | 950 | 170 | 1,075 | 125 |
| | TOTAL PERSONNEL | 263,698 | 299,834 | 122,660 | 354,868 | 55,095 |
| OPERATIONS | | | | | | |
| 55-5500-200 | BUSINESS LUNCHES | 26 | 300 | - | 300 | - |
| 55-5500-230 | MILEAGE AND VEHICLE ALLOWANCE | - | 350 | - | 363 | 13 |
| 55-5500-236 | TRAINING & EDUCATION | 5,142 | 6,350 | 1,633 | 6,600 | 250 |
| 55-5500-240 | OFFICE EXPENSE | 755 | 1,000 | 477 | 1,000 | - |
| 55-5500-241 | MATERIALES & SUPPLIES | 2,072 | 3,800 | 785 | 3,800 | - |
| 55-5500-242 | MAINTENANCE-EXISTING LINES | 28,906 | 40,000 | 1,599 | 50,200 | 10,200 |
| 55-5500-244 | MAINTENANCE-DETENTION BASINS | 37,037 | 52,000 | 7,674 | 52,000 | - |
| 55-5500-245 | MERCHANT CREDIT CARD FEES | - | 14,620 | 6,769 | 15,000 | 380 |
| 55-5500-246 | MAINTENANCE-STREET SWEEEPING | 1,177 | 10,000 | 1,042 | 10,000 | - |
| 55-5500-250 | EQUIPMENT EXPENSE | 9,074 | 20,130 | 8,729 | 24,000 | 3,870 |
| 55-5500-251 | FUEL | 9,213 | 17,990 | 4,152 | 24,120 | 6,130 |
| 55-5500-253 | CENTRAL SHOP | 9,004 | 15,785 | 8,216 | 16,268 | 483 |
| 55-5500-255 | COMPUTER OPERATIONS | - | 31,450 | 6,205 | 47,700 | 16,250 |
| 55-5500-260 | BUILDINGS & GROUNDS | - | 300 | - | 300 | - |
| 55-5500-261 | PLATT A IRRIGATION | 854 | 5,000 | 57 | 5,000 | - |
| 55-5500-265 | COMMUNICATION/TELEPHONE | 593 | - | 50 | - | - |
| 55-5500-310 | PROFESSIONAL & TECHNICAL SERV. | 27,237 | 49,500 | 24,137 | 49,700 | 200 |
| 55-5500-312 | STORM WATER COALITION ANNUAL FEE | 3,363 | 4,000 | 3,411 | 4,000 | - |
| 55-5500-313 | SPRINGVILLE IRRIGATION | 200,000 | 175,000 | - | 300,000 | 125,000 |
| 55-5500-330 | CUSTOMER SERVICE REQUESTS | - | 5,000 | - | 5,000 | - |
| 55-5500-510 | INSURANCE & BONDS | 3,759 | 4,000 | 4,217 | 6,214 | 2,214 |
| 55-5500-511 | CLAIMS SETTLEMENTS | 12,415 | 10,000 | - | 10,000 | - |
| 55-5500-550 | UNIFORMS | 2,854 | 3,505 | 782 | 3,505 | - |
| 55-5500-551 | PERSONAL PROTECTIVE EQUIPMENT | 1,334 | 2,135 | 333 | 2,135 | - |
| 55-5500-710 | COMPUTER HARDWARE AND SOFTWARE | 650 | - | 108 | 1,900 | 1,900 |
| 55-5500-737 | INTERNAL SERVICES CHARGE | 12,088 | 15,346 | 7,673 | 16,926 | 1,580 |
| 55-5500-738 | VEHICLE & EQUIPMENT LEASE | 58,509 | 55,246 | 27,623 | 52,565 | (2,681) |
| | TOTAL OPERATIONS | 426,062 | 542,807 | 115,672 | 708,596 | 165,789 |
| | TOTAL STORM DRAIN EXPENDITURES | 689,760 | 842,641 | 238,332 | 1,063,464 | 220,884 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

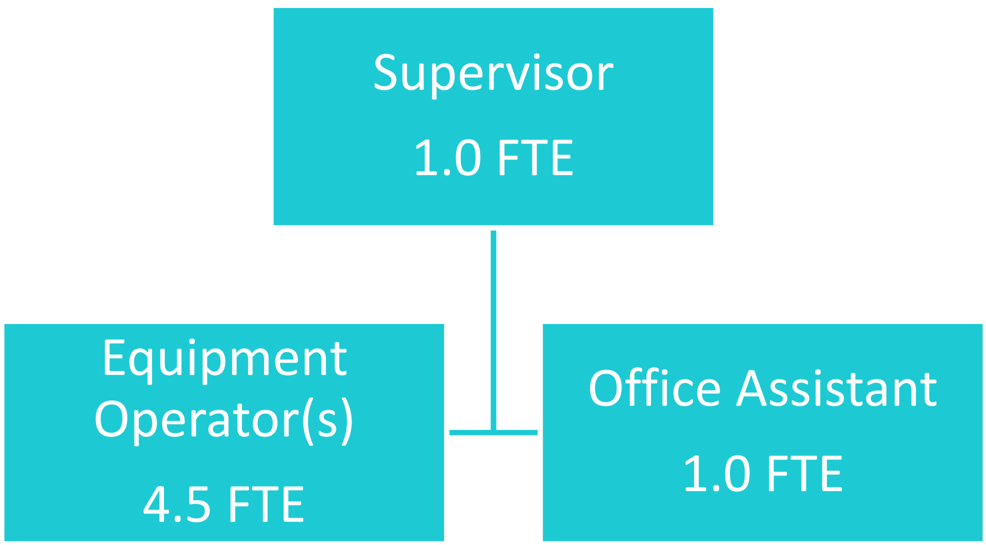
Storm Capital Other

| STORM WATER | | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| CAPITAL PROJECTS - OPERATIONS FUNDED | | | | | | |
| 55-6050-022 | SHOP FOR VACTOR AND SWEEPER | 103,060 | - | - | | - |
| 55-6050-027 | NEW DEVELOPMENT REIMBURSEMENT | - | 900,000 | - | 400,000 | (500,000) |
| 55-6050-033 | GENERAL STORM WATER REPAIRS | - | 219,200 | 5,328 | 208,000 | |
| 55-6050-034 | PW PROJECT SD IMPROVEMENTS | - | 358,400 | 36,296 | | (358,400) |
| 55-6080-124 | 1200 W STORM DRAIN IMPROVEMENT | 40,000 | - | - | | - |
| 55-6080-127 | NEW EQUIPMENT | | | | | |
| 55-6080-128 | SEWER/STORM WATER EASEMENT MAC | | | | | - |
| 55-6080-129 | PUBLIC WORKS FACILITY | 102,110 | 498,555 | 3,127 | 50,000 | (448,555) |
| TOTAL | | 245,170 | 1,976,155 | 44,751 | 658,000 | (1,306,955) |
| IMPACT FEE PROJECTS | | | | | | |
| 55-6800-001 | DRAINAGE PIPELINES OVERSIZING | | | | | - |
| 55-6800-009 | IFMP DBW14 (HARRISON & 1200W P | | | | | - |
| 55-6800-011 | IFMP DBW19 (HARMER) | | | | | - |
| 55-6800-022 | 1600 S 1200 W DETENTION POND | - | 645,000 | - | | (645,000) |
| 55-6800-023 | 1600 S WALLACE DR DETENTION POND | - | 250,000 | 244,836 | | (250,000) |
| 55-6800-NEW | 1600 S BETTERMENTS | | | | 360,000 | 360,000 |
| 55-6800-027 | NEW DEVELOP REIMB-IMPACT FEE | 502,848 | - | - | | - |
| TOTAL | | 502,848 | 895,000 | 244,836 | 360,000 | (535,000) |
| TRANSFERS, OTHER | | | | | | |
| 55-9000-150 | BAD DEBT EXPENSE | 1,033 | - | 439 | 1,000 | 1,000 |
| 55-9000-710 | ADMIN FEE PAID TO GENERAL FUND | 371,523 | 371,799 | 185,900 | 484,011 | 112,212 |
| 55-9000-715 | OPERATING TRANSFER TO GENL FD | 153,897 | 159,101 | 79,551 | 170,690 | 11,589 |
| 55-9000-717 | TRASFER FOR PUBLIC ARTS PROGRAM | 14,531 | 13,021 | 6,510 | 13,160 | |
| 55-9000-850 | TRANSFER TO IMPACT FEE RESERVE | | | | | - |
| TOTAL TRANSFERS, OTHER | | 540,984 | 543,921 | 272,399 | 668,861 | 124,801 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 6.50 | 6.50 | 6.50 |
| Personnel Expense | 524,239 | 556,590 | 585,814 |
| Operating Expense | 2,001,223 | 2,077,693 | 2,166,254 |
| Capital Outlay | 400,000 | 79,590 | 79,590 |
| Total | 2,925,462 | 2,713,873 | 2,831,658 |

## 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**<br>1. Purchase a routing software to track & improve efficiencies.<br>2. Manage route capacity through on-going route analysis and evaluation. |
| **Measures**<br>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.<br>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**<br>(MSW = Municipal Solid Waste) | **FY 23/24** | **FY 24/25** | **FY 25/26 Year to Date 4/26** | **FY 26/27 Target** |
| Service Level Rating | 5.52 | NA | NA | 5.5 |
| MSW Operating Capacity (New truck & route needed when approaching 100%) | 89.8% | 82.1% | 83.29% | 100% |
| MSW Accounts | 12,841 | 13,134 | 13,327 | 13,526 |
| Recycling Operating Capacity (New truck & route needed when approaching 100%) | 91.8% | 77.24% | 77.29% | 100% |
| Recycling Accounts | 3,304 | 3244 | 3246 | 3,250 |
| Spring Clean-up citizen Participation (utilized anticipated budget) | 107.28% | 93.35% | 82.88% | 100% |
| Unbilled Cans found through Audit (Cans found through softpak system) | 120 | 125 | 54 | 0 |
| MSW Growth Increase | 1.39% | 1.79% | 1.32% | 1.5% |
| Recycling Growth Increase | 0.65% | -2.06% | 0.28% | 0% |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Solid Waste Summary

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 3,773,630 | |
| REVENUES | | | | | | |
| 57-3700-757 | SUNDRY REVENUES | | | | | - |
| 57-3700-770 | COLLECTION SERVICE FEES | 2,307,671 | 2,383,280 | 1,200,808 | 2,486,656 | 103,376 |
| 57-3700-771 | INTEREST | 53,583 | 40,000 | 25,031 | 40,000 | - |
| 57-3700-773 | SALE OF SCRAP MATERIAL | 387 | 500 | 157 | 500 | - |
| 57-3700-776 | RECYCLING COLLECTION SERVICE FEES | 397,407 | 400,387 | 204,365 | 419,708 | 19,321 |
| | UTILIZE RESERVES | | | | | - |
| | TOTAL - REVENUES | 2,759,048 | 2,824,167 | 1,430,361 | 2,946,864 | 122,697 |
| EXPENDITURES | | | | | | |
| | DEPARTMENTAL EXPENDITURES | 1,699,375 | 1,850,401 | 856,602 | 1,941,065 | 90,664 |
| | CAPITAL EXPENDITURES | 400,000 | 79,590 | - | 79,590 | - |
| | TRANSFERS | 823,486 | 783,882 | 393,300 | 808,303 | 27,121 |
| | INCREASE OPERATING RESERVES | | | | 115,206 | 115,206 |
| | BAD DEBT | 2,602 | - | 1,359 | 2,700 | 2,700 |
| | TOTAL - EXPENDITURES | 2,925,462 | 2,713,873 | 1,251,262 | 2,946,864 | 235,691 |
| | SURPLUS/(DEFICIT) | (166,414) | 110,294 | 179,099 | (0) | |
| | ESTIMATED ENDING FUND BALANCE | | | | 3,773,630 | |
| | Reserved for: | | | | | |
| | Community Improvements | | | | | |
| | Investment in Joint Venture | | | | 2,397,618 | |
| | Debt Service | | | | - | |
| | Designated for Construction | | | | | |
| | Working Capital (30% Operating Revenue) | | | | 871,909 | |
| | Unrestricted | | | | 504,103 | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Solid Waste

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| SOLID WASTE COLLECTIONS OPERATING EXPENDITURES | | | | | | |
| PERSONNEL | | | | | | |
| 57-5700-110 | PAYROLL - WASTE UTILITY | 268,186 | 267,828 | 131,364 | 284,009 | 16,181 |
| 57-5700-120 | PAYROLL - PART TIME | 11,813 | 22,577 | 9,228 | 24,312 | 1,735 |
| 57-5700-130 | EMPLOYEE BENEFITS | 166,944 | 155,635 | 77,077 | 160,809 | 5,174 |
| 57-5700-140 | OVERTIME PAY | 2,044 | 4,157 | 1,270 | 5,051 | 894 |
| 57-5700-160 | EMPLOYEE RECOGNITION | 1,332 | 1,750 | 1,694 | 1,750 | - |
| | TOTAL PERSONNEL | 450,319 | 451,947 | 220,633 | 475,931 | 23,984 |
| OPERATIONS | | | | | | |
| 57-5700-236 | TRAINING & EDUCATION | 2,018 | 4,030 | 3,695 | 4,030 | - |
| 57-5700-240 | SOLID WASTE EXPENSE | 622,700 | 650,400 | 257,482 | 687,953 | 37,553 |
| 57-5700-241 | DEPARTMENTAL SUPPLIES | 2,304 | 3,252 | 499 | 3,252 | - |
| 57-5700-245 | MERCHANT CREDIT CARD FEES | - | 16,150 | 8,746 | 16,150 | - |
| 57-5700-250 | EQUIPMENT EXPENSE | 49,907 | 70,251 | 49,862 | 105,998 | 35,747 |
| 57-5700-251 | FUEL | 46,803 | 51,732 | 22,319 | 62,038 | 10,306 |
| 57-5700-252 | VEHICLE EXPENSE | | | | | - |
| 57-5700-253 | CENTRAL SHOP | 81,036 | 55,227 | 41,006 | 56,918 | 1,691 |
| 57-5700-255 | COMPUTER OPERATIONS | - | 20,704 | - | 1,700 | (19,004) |
| 57-5700-260 | BUILDINGS & GROUNDS | 4,818 | 6,744 | 1,359 | 6,744 | - |
| 57-5700-265 | COMMUNICATION/TELEPHONE | 3,252 | 3,302 | - | - | (3,302) |
| 57-5700-310 | PROFESSIONAL & TECHNICAL SERV. | 8,705 | 10,080 | 4,360 | 19,846 | 9,766 |
| 57-5700-330 | CUSTOMER SERVICE REQUESTS | 1,532 | - | - | | |
| 57-5700-510 | INSURANCE & BONDS | 6,035 | 6,500 | 6,755 | 13,089 | 6,589 |
| 57-5700-511 | CLAIMS SETTLEMENTS | | | | | - |
| 57-5700-540 | COMMUNITY PROMOTIONS | - | 9,800 | - | 12,400 | 2,600 |
| 57-5700-550 | UNIFORMS | 2,686 | 2,400 | 886 | 2,400 | - |
| 57-5700-551 | PERSONAL PROTECTIVE EQUIPMENT | 1,346 | 1,725 | 542 | 1,725 | - |
| 57-5700-710 | COMPUTER OPERATIONS | 650 | 0 | 0 | - | - |
| 57-5700-737 | INTERNAL SERVICES CHARGE | 32,265 | 39,091 | 19,545 | 40,364 | 1,273 |
| 57-5700-738 | VEHICLE & EQUIPMENT LEASE | 209,372 | 237,863 | 118,932 | 197,058 | (40,805) |
| | TOTAL OPERATIONS | 1,075,430 | 1,189,251 | 535,988 | 1,231,665 | 42,414 |
| | TOTAL WASTE EXPENDITURES | 1,525,749 | 1,641,198 | 756,621 | 1,707,596 | 66,398 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Solid Waste-Recycling

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| SOLID WASTE RECYCLING OPERATING EXPENDITURES | | | | | | |
| PERSONNEL | | | | | | |
| 57-5750-110 | PAYROLL - WASTE UTILITY | 49,403 | 68,393 | 33,332 | 72,567 | 4,174 |
| 57-5750-120 | PAYROLL - PART TIME | | | | - | - |
| 57-5750-130 | EMPLOYEE BENEFITS | 24,318 | 35,950 | 19,496 | 36,733 | 783 |
| 57-5750-140 | OVERTIME PAY | 199 | 300 | 414 | 583 | 283 |
| 57-5750-160 | EMPLOYEE RECOGNITION | | | | - | - |
| | TOTAL PERSONNEL | 73,920 | 104,643 | 53,242 | 109,883 | 5,240 |
| OPERATIONS | | | | | | |
| 57-5750-236 | TRAINING & EDUCATION | - | 1,800 | - | 1,800 | - |
| 57-5750-240 | RECYCLING EXPENSE | 68,231 | 56,250 | 23,590 | 70,904 | 14,654 |
| 57-5750-241 | DEPARTMENTAL SUPPLIES | | | | | - |
| 57-5750-250 | EQUIPMENT EXPENSE | 2,817 | 15,840 | 6,302 | 16,080 | 240 |
| 57-5750-251 | FUEL | 10,437 | 13,648 | 6,314 | 17,373 | 3,725 |
| 57-5750-253 | CENTRAL SHOP | 16,897 | 15,167 | 9,022 | 15,631 | 464 |
| 57-5750-260 | BUILDINGS & GROUNDS | | | | - | - |
| 57-5750-265 | COMMUNICATION/TELEPHONE | | | | - | - |
| 57-5750-310 | PROFESSIONAL & TECHNICAL SERV. | | | | - | - |
| 57-5750-510 | INSURANCE & BONDS | 889 | 1,000 | 994 | 944 | (56) |
| 57-5750-511 | CLAIMS SETTLEMENTS | | | | - | - |
| 57-5750-550 | UNIFORMS | 435 | 855 | 517 | 855 | - |
| | TOTAL OPERATIONS | 99,706 | 104,560 | 46,739 | 123,587 | 19,027 |
| | TOTAL RECYCLING EXPENDITURES | 173,626 | 209,203 | 99,981 | 233,470 | 24,267 |

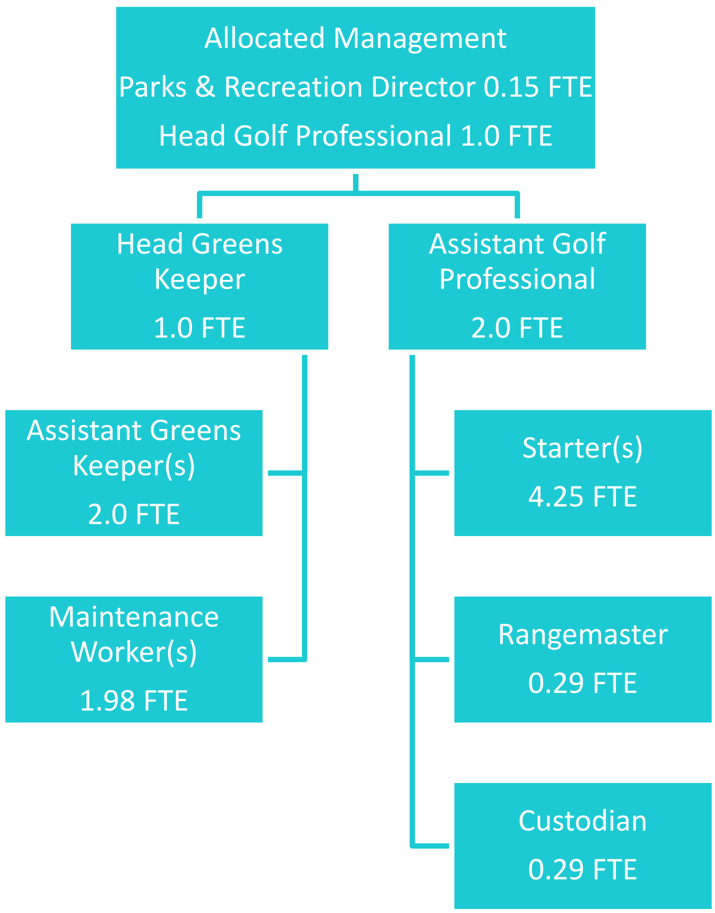
**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Solid Waste Other

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| SOLID WASTE | | | | | | |
| CAPITAL EXPENDITURES | | | | | | - |
| 57-6024-040 | NEW GARBAGE CANS | - | 61,000 | - | 61,000 | - |
| 57-6024-041 | RECYCLING CANS | - | 18,590 | - | 18,590 | - |
| 57-6050-005 | PROPERTY ACQUISITION | 400,000 | - | - | - | - |
| 57-6050-010 | NEW VEHICLES | | | | | - |
| | | 400,000 | 79,590 | - | 79,590 | - |
| TRANSFERS, OTHER | | | | | | |
| 57-9000-150 | BAD DEBT EXPENSE | 2,602 | - | 1,359 | 2,700 | 2,700 |
| 57-9000-710 | ADMIN FEE DUE GENERAL FUND | 551,618 | 508,892 | 254,446 | 524,797 | 15,905 |
| 57-9000-713 | TRANSFER TO SEWER FUND | 92,000 | 92,460 | 46,230 | 93,000 | 540 |
| 57-9000-714 | TRANSFER TO CIP FUND | | | | | |
| 57-9000-715 | OPERATING TRANSFER TO GENL FUN | 175,234 | 180,938 | 90,469 | 188,914 | 7,976 |
| 57-9000-717 | TRANSFER FOR PUBLIC ARTS PROGRAM RESERVES | 2,032 | 1,592 | 796 | 1,592 | - |
| TOTAL TRANSFERS, OTHER | | 823,486 | 783,882 | 393,300 | 811,003 | 27,121 |

# 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 2025 Actual | FY 2026 Budget | FY 2027 Interim |
|---|---|---|---|
| Positions (FTE) | 11.91 | 11.96 | 12.96 |
| Personnel Expense | 752,282 | 878,013 | 1,047,491 |
| Operating Expense | 742,135 | 974,832 | 1,029,132 |
| Capital Outlay | 77,848 | 468,393 | 239,700 |
| Total | 1,572,265 | 2,321,208 | 2,316,323 |

**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).

| Measures | 2022-23 | 2023-24 | 2024-25 | 2025-26 (target) |
|---|---|---|---|---|
| # 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.

| Measures | 2022-23 | 2023-24 | 2024-25 | 2025-26 (target) |
|---|---|---|---|---|
| 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.

| **Measures** | **2022-23** | **2023-24** | **2024-25** | **2025-26 (target)** |
|---|---|---|---|---|
| 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 2027**
**INTERIM BUDGET**

Golf Summary

ESTIMATED BEGINNING FUND BALANCE1 — 1,322,000

| GL Acct REVENUES | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| 58-3700-335 | SODA POP VENDING MACHINE-GOLF | | | | | - |
| 58-3700-371 | GOLF TAX EXEMPT | 23,848 | - | 10,700 | | - |
| 58-3700-372 | GOLF FEES | 1,214,277 | 1,200,000 | 851,857 | 1,285,000 | 85,000 |
| 58-3700-373 | INTEREST INCOME - GOLF | 96,528 | - | 54,832 | 75,000 | 75,000 |
| 58-3700-374 | SUNDRY REVENUES | 133 | 150 | 43 | - | (150) |
| 58-3700-376 | ROAD UTILITY REVENUE | 660 | 700 | 333 | 688 | (13) |
| 58-3700-378 | GOLF CART RENTAL FEES | 568,719 | 548,000 | 383,296 | 600,000 | 52,000 |
| 58-3700-379 | GOLF RANGE FEES | 39,055 | 33,000 | 29,928 | 35,400 | 2,400 |
| 58-3700-380 | PRO SHOP MERCHANT FEE REIMBURS | 4,949 | - | - | - | - |
| 58-3700-381 | ADVERTISING SALES | - | 5,000 | - | - | (5,000) |
| 58-3700-382 | PRO SHOP REVENUE | 94,673 | 300,000 | 208,053 | 313,000 | 13,000 |
| 58-3700-383 | MISC TOURNAMENT REVENUE | 15,216 | - | 6,087 | | |
| 58-3700-700 | LEASE REVENUES | 7,735 | 8,000 | 1,620 | 7,735 | (265) |
| 58-3700-701 | GRANT REVENUE | | | | | - |
| 58-3700-702 | PROCEEDS FROM LOANS | | | | | - |
| 58-3700-770 | GAIN/(LOSS) ON EQUIPMT SALES | 200 | - | - | | |
| 58-3700-883 | DONATIONS | | | | | - |
| 58-3900-001 | TRANSFER FROM GENERAL FUND | | | | | - |
| | UTILIZE FUND BALANCE | | | | | - |
| | TOTAL - REVENUES | 2,065,992 | 2,094,850 | 1,546,749 | 2,316,823 | 221,973 |
| EXPENDITURES | | | | | | |
| 58-9000-701 | INTEREST ON INTERFUND LOAN | 36,501 | 35,154 | 17,577 | 32,303 | (2,851) |
| 58-9000-705 | PRINCIPAL ON INTERFUND LOAN | 35,654 | 37,002 | 18,501 | 39,852 | 2,850 |
| 58-9000-710 | ADMINISTRATIVE FEE TO GENERAL FUND | 100,419 | 104,524 | 52,262 | 107,466 | 2,942 |
| 58-9000-712 | TRANSFER TO VEHICLE FUND | - | 200 | - | | (200) |
| 58-9000-734 | TRANSFER FOR PUBLIC ARTS PROGRAM | 4,260 | 4,745 | 2,373 | 4,700 | (45) |
| | INCREASE FUND BALANCE | | | | 500 | 500 |
| | DEPARTMENTAL EXPENDITURES | 1,321,843 | 1,676,165 | 785,861 | 1,897,001 | 220,836 |
| | CAPITAL IMPROVEMENT PROJECTS | 73,588 | 463,618 | 65,899 | 235,000 | (228,618) |
| | TOTAL - EXPENDITURES | 1,572,265 | 2,321,408 | 942,473 | 2,316,823 | (4,585) |
| | SURPLUS/(DEFICIT) | 493,726 | (226,558) | 604,276 | (0) | |

| | |
|---|---|
| ESTIMATED ENDING FUND BALANCE | 1,322,500 |
| Reserved for: | |
| Community Improvements | - |
| Investment in Joint Venture | - |
| Debt Service | - |
| Designated for Construction | 226,357 |
| Working Capital (30% Operating Revenue) | 590,527 |
| Unrestricted | 505,616 |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Golf Operations

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| GOLF COURSE | | | | | | |
| PERSONNEL | | | | | | |
| 58-5861-110 | PAYROLL - GOLF COURSE | 364,841 | 448,690 | 201,902 | 556,747 | 108,057 |
| 58-5861-120 | PART-TIME EMPLOYEE SALARIES | 183,651 | 205,654 | 119,675 | 225,835 | 20,181 |
| 58-5861-130 | EMPLOYEES BENEFITS | 191,247 | 215,769 | 103,035 | 246,909 | 31,140 |
| 58-5861-140 | OVERTIME PAY | 9,406 | 3,500 | 6,828 | 12,000 | 8,500 |
| 58-5861-160 | EMPLOYEE RECOGNITION | 3,139 | 4,400 | 2,350 | 6,000 | 1,600 |
| | TOTAL PERSONNEL | 752,282 | 878,013 | 433,790 | 1,047,491 | 169,478 |
| OPERATIONS | | | | | | |
| 58-5861-200 | BUSINESS LUNCHES | 167 | 250 | 54 | 869 | 619 |
| 58-5861-230 | TRAVEL, DUES & MEETINGS | 1,743 | 3,000 | 730 | 5,000 | 2,000 |
| 58-5861-236 | TRAINING & EDUCATION | - | 1,500 | - | 1,500 | - |
| 58-5861-240 | OFFICE EXPENSE | 2,801 | 3,000 | 345 | 4,500 | 1,500 |
| 58-5861-241 | DEPARTMENTAL SUPPLIES | 63,082 | 80,000 | 48,585 | 90,000 | 10,000 |
| 58-5861-243 | TOURNAMENT EXPENSES | 2,974 | - | - | 2,300 | 2,300 |
| 58-5861-244 | PRO SHOP INVENTORY | 70,725 | 230,000 | 75,726 | 180,000 | (50,000) |
| 58-5861-245 | MERCHANT CREDIT CARD FEES | 57,057 | 65,000 | 58,321 | 69,500 | 4,500 |
| 58-5861-250 | EQUIPMENT EXPENSE | 43,235 | 30,000 | 10,386 | 48,000 | 18,000 |
| 58-5861-251 | FUEL | 13,582 | 12,000 | 7,961 | 14,250 | 2,250 |
| 58-5861-252 | VEHICLE EXPENSE | - | 250 | - | 1,000 | 750 |
| 58-5861-253 | CENTRAL SHOP | 2,391 | 20,154 | 1,256 | 20,771 | 617 |
| 58-5861-255 | COMPUTER OPERATIONS | 1,233 | 8,650 | 2,326 | 9,300 | 650 |
| 58-5861-260 | BUILDING & GROUNDS | 39,047 | 36,000 | 13,564 | 36,000 | - |
| 58-5861-265 | COMMUNICATION/TELEPHONE | 10,807 | - | - | - | - |
| 58-5861-310 | PROFESSIONAL & TECHNICAL SERVI | - | 26,750 | 1,445 | 52,000 | 25,250 |
| 58-5861-312 | PUBLIC RELATIONS | 10,636 | 7,000 | 367 | 8,000 | 1,000 |
| 58-5861-NEW | DONATIONS FROM PRO SHOP | | | | 4,800 | 4,800 |
| 58-5861-510 | INSURANCE & BONDS | 10,696 | 11,300 | 12,045 | 11,901 | 601 |
| 58-5861-550 | UNIFORMS | 3,448 | 5,650 | 2,783 | 12,150 | 6,500 |
| 58-5861-650 | ELECTRIC UTILITIES | 27,790 | 28,500 | 15,923 | 29,200 | 700 |
| 58-5861-651 | GOLF OPERATED SODA SALES | | | | - | - |
| 58-5861-652 | GOLF CART LEASE | 71,528 | 105,264 | 38,313 | 106,000 | 736 |
| 58-5861-710 | COMPUTER EQUIPMENT AND SOFTWARE | 696 | - | - | 10,000 | 10,000 |
| 58-5861-737 | INTERNAL SERVICES CHARGE | 62,848 | 56,264 | 28,132 | 59,373 | 3,109 |
| 58-5861-738 | VEHICLE & EQUIPMENT LEASE | 73,078 | 67,620 | 33,810 | 73,096 | 5,476 |
| 58-5861-740 | INTEREST EXPENSE-LEASES | | | | | - |
| | TOTAL OPERATIONS | 569,561 | 798,152 | 352,072 | 849,510 | 51,358 |
| | TOTAL GOLF COURSE EXPENDITURES | 1,321,843 | 1,676,165 | 785,861 | 1,897,001 | 220,836 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Golf Capital Other

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| GOLF CAPITAL PROJECTS & EQUIPMENT REPLACEMENT | | | | | | |
| 58-6080-216 | NEW EQUIPMENT | - | 30,000 | - | | (30,000) |
| 58-6080-218 | GOLF COURSE FENCING | 58,643 | - | - | | - |
| 58-6080-219 | ASPHALT MAINTENANCE | - | 2,445 | - | | (2,445) |
| 58-6080-220 | BRIDGE REPLACEMENT | - | 109,173 | - | 47,500 | (61,673) |
| 58-6080-221 | CART PATH REPLACEMENT | - | 78,000 | - | 80,000 | 2,000 |
| 58-6080-222 | MAINTENANCE BUILDING REPLACEME | - | 140,000 | - | 45,000 | (95,000) |
| 58-6080-223 | DRIVING RANGE TEE RAMP | 14,945 | - | - | | - |
| 58-6080-224 | DEPARTMENT MINI X | - | 61,000 | 65,899 | | (61,000) |
| 58-6080-225 | PARKING LOT RESURFACE | - | 16,000 | - | | (16,000) |
| 58-6080-226 | DRONE | - | 12,000 | - | | (12,000) |
| 58-6080-227 | FUEL TANKS | - | 15,000 | - | | (15,000) |
| 58-6080-NEW | SHARK EXCAVATOR MINIX ATTACHMENT | | | | 30,000 | 30,000 |
| 58-6080-NEW | QA5 FAIRWAY REELS | | | | 15,000 | 15,000 |
| 58-6080-NEW | SOD CUTTER | | | | 10,000 | 10,000 |
| 58-6080-NEW | TREE PLAN | | | | 0.00 | - |
| 58-6080-NEW | OFFICE CEILING | | | | 7,500 | |
| TOTAL GOLF COURSE CAPITAL AND EQUIPMENT | | 73,588 | 463,618 | 65,899 | 235,000 | (236,118) |

# Redevelopment Funds

2027

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 2027**
**FINAL BUDGET**

RDA

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| | ESTIMATED BEGINNING FUND BALANCE1 | | | | 2,823,295 | |
| REVENUES | | | | | | |
| 61-3600-610 | INTEREST INCOME | 112,043 | 40,000 | 55,815 | 110,000 | 70,000 |
| 61-3800-850 | TRANSFERS FROM OTHER FUNDS | | | | | - |
| 61-3800-860 | PROPERTY TAXES | 1,257,942 | 650,000 | - | - | (650,000) |
| 61-3800-870 | PRIOR YEAR'S PROPERTY TAX | - | 10,000 | - | 5,000 | (5,000) |
| | UTILIZE PROJECT RESERVES | | | | | |
| | TOTAL REVENUES | 1,369,985 | 700,000 | 55,815 | 115,000 | (585,000) |
| EXPENDITURES | | | | | | |
| 61-5100-220 | PUBLIC NOTICES | | | | | - |
| 61-5100-315 | PROFESSIONAL FEES | 500 | - | - | 1,000 | 1,000 |
| 61-5100-316 | PROJECT EXPENSES | | | | | - |
| 61-5100-317 | INCENTIVES | 608,501 | 600,000 | - | - | (600,000) |
| | INCREASE RESERVES | | | | 114,000 | 114,000 |
| | TOTAL EXPENDITURES | 609,001 | 600,000 | - | 115,000 | (485,000) |
| | SURPLUS / (DEFICIT) | 760,984 | 100,000 | 55,815 | - | |
| | ESTIMATED ENDING FUND BALANCE | | | | 2,937,295 | |
| | Reserved for: | | | | | |
| | Impact Fees | | | | - | |
| | Class C Roads | | | | - | |
| | Joint Venture | | | | - | |
| | Debt Service | | | | - | |
| | Capital Projects | | | | 587,459 | |
| | Endowments | | | | - | |
| | Unrestricted | | | | 2,349,836 | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

# Building Authority Funds

2027

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 2027**
**FINAL BUDGET**

MBA Fund

ESTIMATED BEGINNING FUND BALANCE1 7,137

| GL Acct | Line Description | FY2025 ACTUAL | FY2026 APPROVED BUDGET | FY2026 MIDYEAR ACTUAL | FY2027 INTERIM BUDGET | FY2027 VS FY2026 INC/(DEC) |
|---|---|---|---|---|---|---|
| REVENUES | | | | | | |
| 32-3200-100 | MBA PROCEEDS AND BONDS | | | | | - |
| 32-3600-600 | REVENUES FROM SPRINGVILLE CITY | 410,352 | 418,583 | 209,292 | 424,211 | 5,628 |
| 32-3600-610 | INTEREST INCOME | 2,019 | - | 691 | | - |
| 32-3800-810 | TRANSFER FROM OTHER FUNDS | | | | | - |
| | | | | | | - |
| | TOTAL REVENUES | 412,371 | 418,583 | 209,983 | 424,211 | 5,628 |
| EXPENDITURES | | | | | | |
| 32-4800-500 | COST OF ISSUANCE | | | | | - |
| 32-4800-780 | MBA BONDS - INTEREST | 65,471 | 56,483 | 30,536 | 47,111 | (9,372) |
| 32-4800-781 | MBA BONDS - PRINCIPAL | 345,000 | 360,000 | 360,000 | 375,000 | 15,000 |
| 32-4900-500 | INTEREST PAID | | | | | |
| 32-4900-740 | TRANSFER TO CAPITAL IMPRV FUND | | | | | - |
| 32-4900-790 | BOND ADMINISTRATION FEES | 1,900 | 2,100 | 2,000 | 2,100 | - |
| | | | | | | - |
| | | | | | | - |
| | TOTAL EXPENDITURES | 412,371 | 418,583 | 392,536 | 424,211 | 5,628 |
| | SURPLUS / (DEFICIT) | - | - | (182,553) | - | |
| | ESTIMATED ENDING FUND BALANCE | | | | 7,137 | |

Notes:
1. Estimated Beginning Fund Balance subject FY 2026 Actual results and audit entries.

# Exhibits

2027

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 2027
INTERIM BUDGET

Exhibit A

**Fiscal 2026-2027 Pay Scale**

Traditional Plan

| PAY | Hourly Rate | | | Annual Rate | | |
|---|---|---|---|---|---|---|
| GRADE | MINIMUM | MIDPOINT | MAXIMUM | MINIMUM | MIDPOINT | MAXIMUM |
| 1 | $10.51 | $13.71 | $16.92 | $21,851.33 | $28,526.51 | $35,201.69 |
| 2 | $11.77 | $14.81 | $17.85 | $24,475.28 | $30,798.39 | $37,121.50 |
| 3 | $13.04 | $15.91 | $18.79 | $27,123.09 | $33,100.40 | $39,077.71 |
| 4 | $14.30 | $17.06 | $19.81 | $29,744.42 | $35,479.16 | $41,213.90 |
| 5 | $15.10 | $17.98 | $20.86 | $31,411.15 | $37,404.52 | $43,397.90 |
| 6 | $16.79 | $19.39 | $22.00 | $34,919.61 | $40,338.99 | $45,758.38 |
| 7 | $17.72 | $20.95 | $24.18 | $36,858.04 | $43,576.86 | $50,295.69 |
| 8 | $18.65 | $22.04 | $25.44 | $38,781.65 | $45,846.13 | $52,910.61 |
| 9 | $19.61 | $23.18 | $26.76 | $40,780.09 | $48,218.19 | $55,656.29 |
| 10 | $20.61 | $24.38 | $28.14 | $42,876.45 | $50,707.84 | $58,539.24 |
| 11 | $21.67 | $26.22 | $30.76 | $45,075.53 | $54,531.78 | $63,988.02 |
| 12 | $22.78 | $27.56 | $32.35 | $47,382.37 | $57,334.97 | $67,287.56 |
| 13 | $23.94 | $28.98 | $34.02 | $49,802.24 | $60,277.16 | $70,752.08 |
| 14 | $25.16 | $31.78 | $38.39 | $52,340.69 | $66,093.57 | $79,846.44 |
| 15 | $26.47 | $33.41 | $40.36 | $55,057.86 | $69,498.38 | $83,938.90 |
| 16 | $27.84 | $35.13 | $42.42 | $57,910.90 | $73,073.44 | $88,235.99 |
| 17 | $29.28 | $36.94 | $44.59 | $60,906.58 | $76,827.25 | $92,747.93 |
| 18 | $30.79 | $38.83 | $46.87 | $64,052.05 | $80,768.76 | $97,485.47 |
| 19 | $32.38 | $40.82 | $49.26 | $67,354.79 | $84,907.34 | $102,459.88 |
| 20 | $34.05 | $42.91 | $51.77 | $70,820.46 | $89,251.74 | $107,683.01 |
| 21 | $35.80 | $46.29 | $56.78 | $74,461.63 | $96,282.40 | $118,103.16 |
| 22 | $37.64 | $52.02 | $66.41 | $78,284.85 | $108,204.84 | $138,124.83 |
| 23 | $39.61 | $55.03 | $70.45 | $82,379.52 | $114,456.00 | $146,532.49 |
| 24 | $41.67 | $58.20 | $74.73 | $86,683.02 | $121,063.81 | $155,444.60 |
| 25 | $43.85 | $61.56 | $79.27 | $91,205.99 | $128,048.72 | $164,891.45 |
| 26 | $46.49 | $65.29 | $84.09 | $96,705.31 | $135,805.21 | $174,905.10 |
| 27 | $49.29 | $69.24 | $89.19 | $102,529.09 | $144,024.33 | $185,519.58 |
| 28 | $52.26 | $73.43 | $94.60 | $108,696.47 | $152,733.70 | $196,770.92 |
| 29 | $55.40 | $77.87 | $100.34 | $115,227.73 | $161,962.54 | $208,697.34 |
| 30 | $58.72 | $82.57 | $106.41 | $122,144.33 | $171,741.84 | $221,339.35 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Exhibit A

## Fiscal 2026-2027 Pay Scale

Vanguard Plan

| PAY | Hourly Rate | | | Annual Rate | | |
|---|---|---|---|---|---|---|
| **GRADE** | **MINIMUM** | **MIDPOINT** | **MAXIMUM** | **MINIMUM** | **MIDPOINT** | **MAXIMUM** |
| 1 | $11.47 | $14.68 | $17.89 | $23,854.12 | $30,529.31 | $37,204.49 |
| 2 | $12.73 | $15.77 | $18.81 | $26,478.08 | $32,801.19 | $39,124.29 |
| 3 | $14.00 | $16.88 | $19.75 | $29,125.89 | $35,103.20 | $41,080.51 |
| 4 | $15.26 | $18.02 | $20.78 | $31,747.22 | $37,481.96 | $43,216.70 |
| 5 | $16.06 | $18.95 | $21.83 | $33,413.94 | $39,407.32 | $45,400.69 |
| 6 | $17.75 | $20.36 | $22.96 | $36,922.41 | $42,341.79 | $47,761.18 |
| 7 | $18.68 | $21.91 | $25.14 | $38,860.83 | $45,579.66 | $52,298.49 |
| 8 | $19.61 | $23.00 | $26.40 | $40,784.45 | $47,848.93 | $54,913.41 |
| 9 | $20.57 | $24.14 | $27.72 | $42,782.88 | $50,220.98 | $57,659.08 |
| 10 | $21.58 | $25.34 | $29.11 | $44,879.25 | $52,710.64 | $60,542.04 |
| 11 | $22.63 | $27.18 | $31.73 | $47,078.33 | $56,534.58 | $65,990.82 |
| 12 | $23.74 | $28.53 | $33.31 | $49,385.17 | $59,337.76 | $69,290.36 |
| 13 | $24.91 | $29.94 | $34.98 | $51,805.04 | $62,279.96 | $72,754.88 |
| 14 | $26.13 | $32.74 | $39.35 | $54,343.49 | $68,096.36 | $81,849.24 |
| 15 | $27.43 | $34.38 | $41.32 | $57,060.66 | $71,501.18 | $85,941.70 |
| 16 | $28.80 | $36.09 | $43.38 | $59,913.69 | $75,076.24 | $90,238.79 |
| 17 | $30.24 | $37.90 | $45.55 | $62,909.38 | $78,830.05 | $94,750.73 |
| 18 | $31.76 | $39.79 | $47.83 | $66,054.85 | $82,771.56 | $99,488.26 |
| 19 | $33.34 | $41.78 | $50.22 | $69,357.59 | $86,910.13 | $104,462.68 |
| 20 | $35.01 | $43.87 | $52.73 | $72,823.26 | $91,254.54 | $109,685.81 |
| 21 | $36.76 | $47.25 | $57.74 | $76,464.43 | $98,285.19 | $120,105.96 |
| 22 | $38.60 | $52.98 | $67.37 | $80,287.65 | $110,207.64 | $140,127.63 |
| 23 | $40.57 | $55.99 | $71.41 | $84,382.32 | $116,458.80 | $148,535.29 |
| 24 | $42.64 | $59.17 | $75.70 | $88,685.81 | $123,066.61 | $157,447.40 |
| 25 | $44.81 | $62.52 | $80.24 | $93,208.79 | $130,051.52 | $166,894.25 |
| 26 | $47.46 | $66.25 | $85.05 | $98,708.11 | $137,808.01 | $176,907.90 |
| 27 | $50.26 | $70.21 | $90.15 | $104,531.89 | $146,027.13 | $187,522.38 |
| 28 | $53.22 | $74.39 | $95.56 | $110,699.27 | $154,736.49 | $198,773.72 |
| 29 | $56.36 | $78.83 | $101.30 | $117,230.53 | $163,965.33 | $210,700.14 |
| 30 | $59.69 | $83.53 | $107.38 | $124,147.13 | $173,744.64 | $223,342.15 |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Exhibit A

### Fiscal 2026-2027 Pay Scale

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

| PAY | Hourly Rate | | | Annual Rate | | |
|---|---|---|---|---|---|---|
| GRADE | MINIMUM | MIDPOINT | MAXIMUM | MINIMUM | MIDPOINT | MAXIMUM |
| 1 | $8.19 | $10.48 | $12.78 | $23,854.12 | $30,529.31 | $37,204.49 |
| 2 | $9.09 | $11.26 | $13.44 | $26,478.08 | $32,801.19 | $39,124.29 |
| 3 | $10.00 | $12.05 | $14.11 | $29,125.89 | $35,103.20 | $41,080.51 |
| 4 | $10.90 | $12.87 | $14.84 | $31,747.22 | $37,481.96 | $43,216.70 |
| 5 | $11.47 | $13.53 | $15.59 | $33,413.94 | $39,407.32 | $45,400.69 |
| 6 | $12.68 | $14.54 | $16.40 | $36,922.41 | $42,341.79 | $47,761.18 |
| 7 | $13.35 | $15.65 | $17.96 | $38,860.83 | $45,579.66 | $52,298.49 |
| 8 | $14.01 | $16.43 | $18.86 | $40,784.45 | $47,848.93 | $54,913.41 |
| 9 | $14.69 | $17.25 | $19.80 | $42,782.88 | $50,220.98 | $57,659.08 |
| 10 | $15.41 | $18.10 | $20.79 | $44,879.25 | $52,710.64 | $60,542.04 |
| 11 | $16.17 | $19.41 | $22.66 | $47,078.33 | $56,534.58 | $65,990.82 |
| 12 | $16.96 | $20.38 | $23.79 | $49,385.17 | $59,337.76 | $69,290.36 |
| 13 | $17.79 | $21.39 | $24.98 | $51,805.04 | $62,279.96 | $72,754.88 |
| 14 | $18.66 | $23.38 | $28.11 | $54,343.49 | $68,096.36 | $81,849.24 |
| 15 | $19.60 | $24.55 | $29.51 | $57,060.66 | $71,501.18 | $85,941.70 |
| 16 | $20.57 | $25.78 | $30.99 | $59,913.69 | $75,076.24 | $90,238.79 |
| 17 | $21.60 | $27.07 | $32.54 | $62,909.38 | $78,830.05 | $94,750.73 |
| 18 | $22.68 | $28.42 | $34.16 | $66,054.85 | $82,771.56 | $99,488.26 |
| 19 | $23.82 | $29.85 | $35.87 | $69,357.59 | $86,910.13 | $104,462.68 |
| 20 | $25.01 | $31.34 | $37.67 | $72,823.26 | $91,254.54 | $109,685.81 |
| 21 | $26.26 | $33.75 | $41.25 | $76,464.43 | $98,285.19 | $120,105.96 |
| 22 | $27.57 | $37.85 | $48.12 | $80,287.65 | $110,207.64 | $140,127.63 |
| 23 | $28.98 | $39.99 | $51.01 | $84,382.32 | $116,458.80 | $148,535.29 |
| 24 | $30.46 | $42.26 | $54.07 | $88,685.81 | $123,066.61 | $157,447.40 |
| 25 | $32.01 | $44.66 | $57.31 | $93,208.79 | $130,051.52 | $166,894.25 |
| 26 | $33.90 | $47.32 | $60.75 | $98,708.11 | $137,808.01 | $176,907.90 |
| 27 | $35.90 | $50.15 | $64.40 | $104,531.89 | $146,027.13 | $187,522.38 |
| 28 | $38.01 | $53.14 | $68.26 | $110,699.27 | $154,736.49 | $198,773.72 |
| 29 | $40.26 | $56.31 | $72.36 | $117,230.53 | $163,965.33 | $210,700.14 |
| 30 | $42.63 | $59.67 | $76.70 | $124,147.13 | $173,744.64 | $223,342.15 |

SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

## Fiscal 2026-2027 Comprehensive Fee Schedule

| *Table of Contents* | *Line #* |
|---|---|


| 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 | | | | | | |
|---|---|---|---|---|---|---|
| 1 | **General Fees** | | | | | |
| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 3 | Filing Fee for An Elective Office | 30.00 | | | Resolution No. 99-21 | L |
| 4 | Insufficient Funds Fee | 20.00 | 25.00 | | 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 (partial service account) | 150.00 | | | | |
| | Residential: non-owner occupied, renters (full services account) | - | 250.00 | | | |
| 12 | Residential: owner occupied | 100.00 | | | | |
| 13 | Commercial: non-owner occupied, renters | 300.00 | 500.00-2000.00 | Dependant on KW need | | |
| 14 | Commercial: owner occupied | 300.00 | 300.00-2000.00 | Dependant on KW need | | |
| 15 | Youth Court Appearance Fee | 50.00 | | | | L |
| 16 | Youth Court Participation Fee | 50.00 | | | | H |
| 17 | Youth Court Conference Fee | 125.00-200.00 | | | | 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 | |
| 24 | Application Fees | | | | Resolution No. 2018-36 | |
| 25 | Collocation of a small wireless facility on existing or replacement utility pole | 100.00 | | | Resolution No. 2018-36 | F |
| 26 | Permitted use to install, modify or replace a utility pole | 250.00 | | | Resolution No. 2018-36 | F |
| 27 | Non-permitted use to install, modify, or replace a utility pole (existing or new) | 1,000.00 | | | Resolution No. 2018-36 | F |

| # | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 28 | ROW Use Fee | | | 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 | City Pole Collocation Fee | 50.00 | | per year per pole | Resolution No. 2018-36 | F |
| 30 | Other Fees | | | All other applicable fees including electrical utility fees and business license fees | Resolution No. 2018-36 | |
| 31 | **Passports** | | | | | |
| 32 | Passport Book - Age 16 & Older | Current Rate | | Fee set by U.S. Department of State | | |
| 33 | Passport Book - Under Age 16 | Current Rate | | Fee set by U.S. Department of State | | |
| 34 | Passport Card - Age 16 & Older | Current Rate | | Fee set by U.S. Department of State | | |
| 35 | Passport Card - Under Age 16 | Current Rate | | Fee set by U.S. Department of State | | |
| 36 | Execution Fee (Added to each application - payable to "Springville City" | Current Rate | | Fee set by U.S. Department of State | | |
| 37 | Overnight Fee | 40.00 | | | | F |
| 38 | Passport Photos | 15.00 | | | Resolution No. 2020-38 | F |
| 39 | Notary Fee | 10.00 | | | | |
| 40 | Government Records Access and Management Act (GRAMA) Fees | | | | | |
| 41 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 42 | Black and white copies | 0.25 | | Per page (Single sided) | Resolution No. 2009-01 | H |
| 43 | Color copies | 0.75 | | Per page (Single sided) | Resolution No. 2009-01 | H |
| 44 | Charge for staff time | 27.10 | | Per Hour | Resolution No. 2020-38 | F |
| 45 | Police Reports | 10.00 | 15.00 | First 15 minutes and up to 10 pages. Per above rates after that | | M |
| 46 | Traffic Accident Reports | 10.00 | 15.00 | First 15 minutes and up to 10 pages. Per above rates after that | Resolution No. 2020-38 | M |
| | Police video processing/redaction | | 27.10/hr (1 hr min) | | | |
| 47 | Photographs | 20.00 | | Per sheet with a minimum of one full sheet per request | Resolution No. 2009-01 | H |
| 48 | USB | 5.00 | | | | M |
| 49 | Digital Copies | 20.00 | | | Resolution No. 2009-01 | H |
| 50 | **GIS Maps and Data** | | | | | |
| 51 | Standard Published Maps | | | | | |
| 52 | Bond Paper | | | | | |
| 53 | Letter (8.5" x 11") | 5.00 | | | | F |
| 54 | Legal (11" x 17") | 10.00 | | | | F |
| 55 | C-Size (17" x 22") | 20.00 | | | | F |
| 56 | D-Size (22" x 34") | 25.00 | | | | F |
| 57 | E-Size (34" x 44") | 50.00 | | | | F |
| 58 | Custom Sizes (per sq. in.) | 0.04 | | | | F |
| 59 | Photo/Thick Bond Paper | | | | | |
| 60 | Letter (8.5" x 11") | 10.00 | | | | F |
| 61 | Legal (11" x 17") | 20.00 | | | | F |
| 62 | C-Size (17" x 22") | 30.00 | | | | F |
| 63 | D-Size (22" x 34") | 35.00 | | | | F |
| 64 | E-Size (34" x 44") | 60.00 | | | | F |
| 65 | Custom Sizes (per sq. in.) | 0.05 | | | | F |
| 66 | Custom Map Production (per hr.) | 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 | | | Subject to disclaimer. Deliverable by email, or CD/DVD (extra fee) | | |
| 68 | Vector Format GIS Data | | | | | |
| 69 | SHP/GDB | | | | | |
| 70 | Building Footprints | 50.00 | | | | F |
| 71 | Address Points | 50.00 | | | | F |
| 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 | | | | | |

SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

| | | | | | | |
|---|---|---|---|---|---|---|
| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 89 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 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** | | | | | |
| 97 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 98 | ~~Dog License - Altered~~ | ~~Per SUVASSD~~ | We dont do this service anymore | | ~~Per County Animal Shelter~~ | |
| 99 | ~~Dog License - Unaltered~~ | ~~Per SUVASSD~~ | We dont do this service anymore | | ~~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 addtl.) | 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 | 90.00 | per hour per officer | Resolution 2013-21 | F |
| 112 | Police Coverage Holiday | 105.00 | 110.00 | 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 | Fire Building Inspection Fee | | $65 | Com Dev has been collecting, but we want the revenue, we do about 750 a year | | |
| | Fire Building Re-inspection Fee | | $50 | This would be a new fee, we do about 375 a year | | |
| | Fire Building Plan Review | | $50 residential, $100 comercial | Com Dev has been collecting, but we want the revenue, we do about 336 a year | | |
| 120 | Intoxilyzer Test | 20.00 | We don't do this service anymore | | 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 | We have a new late fee structure, see above | Additional 25% of original citation amount after two weeks unpaid | | |
| 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 | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 129 | Court Fines | Per State | | City uses State Fines Schedule | | |
| 130 | **City Facility Use Fees** | | | | | |
| 131 | | | Proposed Fee | 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 |

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 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 | 40.00 | per hour | Resolution 2013-21 | M |
| 148 | Baseball/Softball Field (2 Hour) | 60.00 | 65.00 | | | |
| 149 | Baseball/Softball Field (4 Hour) | 90.00 | 95.00 | | | |
| 150 | Baseball/Softball Field (Full Day) | 150.00 | 175.00 | | | |
| 151 | Field Lights (2 Hour) | 30.00 | | | | |
| 153 | Football Field Community | 65.00 | 75.00 | | | |
| 155 | Soccer Field Prep | 50.00 | 55.00 | | | |
| 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 | 82.00 | per hour | | |
| | Open Field Space | | 40.00 | 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 |
| 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 | 45.00 | per hour | Resolution 2013-21 | F |
| 170 | Baseball/Softball Field (2 Hour) | 75.00 | 80.00 | | | |
| 171 | Baseball/Softball Field (4 Hour) | 100.00 | 105.00 | | | |
| 172 | Baseball/Softball Field (Full Day) | 200.00 | 205.00 | | | |
| 174 | Football Field | 75.00 | 80.00 | | | |
| 176 | Field Lights (Per Hour) | 35.00 | | | | |
| 177 | Soccer Field Prep | 50.00 | 55.00 | | | |
| 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 | 115.00 | per hour | | |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Exhibit B

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| | Open Field Space | | 50.00 | 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 | 120.00/60.00 | | Resolution 2020-38 | H |
| 184 | Single Gallery, Weekday & Weekend - Wedding, Party, or Event | 300.00/150.00 | 300.00/150.00 | | | |
| 185 | **Class II Use (Non-Commercial) AFTER business hours** | | | | | |
| 186 | Weekday, Summer (May - September) | 1,900.00 | 2,000.00 | | Resolution 2020-38 | H |
| 187 | Weekend, Summer (May - September) | 2,200.00 | 2,300.00 | | Resolution 2020-38 | H |
| 188 | Additional Hours, Main or Upper Level | 150.00 | | | | H |
| 189 | Weekday, Winter (October - April) | 1,700.00 | 1,800.00 | | Resolution 2020-38 | H |
| 190 | Weekend, Winter (October - April) | 1,900.00 | 2,000.00 | | Resolution 2020-38 | H |
| 191 | Additional Hours, Garden | 150.00 | 150.00 | | | H |
| 192 | **Class III Use (Commercial/Market) DURING business hours** | | | | | |
| 193 | Single Gallery, Weekday & Weekend - Recital or Meeting | 150.00/75.00 | 150.00/75.00 | | Resolution 2020-38 | F |
| 194 | Single Gallery, Weekday & Weekend - Wedding, Party, or Event | 350.00/150.00 | 350.00/150.00 | | | |
| 195 | **Class III Use (Commercial/Market) AFTER business hours** | | | | | |
| 196 | Weekday, Summer (May - September) | 2,200.00 | 2,300.00 | | Resolution 2020-38 | F |
| 197 | Weekend, Summer (May - September) | 2,500.00 | 2,600.00 | | Resolution 2020-38 | F |
| 198 | Additional Hours, (May - September) | 150.00 | 150.00 | | | F |
| 199 | Weekday, Winter (October - April) | 1,800.00 | 1,900.00 | | Resolution 2020-38 | F |
| 200 | Weekend, Winter (October - April) | 2,000.00 | 2,100.00 | | Resolution 2020-38 | F |
| 201 | Additional Hours, Winter (October - April) | 150.00 | 150.00 | | | F |
| 202 | **Springville Residents - Main Level, Upper Level, or Garden** | | | | | |
| 203 | After Hour, Weekday, Summer (May - September) | 1,900.00 | 2,000.00 | | | H |
| 204 | After Hour, Weekend, Summer (May - September) | 2,200.00 | 2,300.00 | | | H |
| 205 | After Hour, Weekday,Winter (October - April) | 1,700.00 | 1,800.00 | | | H |
| 206 | After Hour, Weekend, Winter (October - April) | 1,900.00 | 2,000.00 | | | H |
| 207 | **Additional Fees:** | | | | | |
| 208 | Specialty set up | 60.00 | 60.00 | | Resolution 2020-38 | F |
| | Whole Museum Add-On (for private events) | | 500.00 | | | |
| 209 | Late fee for removal of equipment /décor | 100.00 | 100.00 | | | F |
| 210 | Additional Staff Assistance | 25.00 | 25.00 | per hour | | H |
| 211 | Museum Outside Contracted Hours Fee | 200.00 | 200.00 | per hour | | F |
| 212 | Museum Photography Session Fee | 40.00 | 40.00 | | | F |
| 213 | Food Fee Per Gallery | 50.00 | 50.00 | | | |
| 214 | Proposal Fee | 100.00 | 100.00 | | | |
| 215 | **Other** | | | | | |
| 216 | Field Set-up | 39.00 | | per hour per employee | Resolution 2013-21 | F |
| 217 | Assistance with City-owned A/V systems | 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** | | | | | |

| 220 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 221 | Day Use | | | | | |
| 222 | City | 175.00 | | | Resolution 2020-38 | H |
| 223 | Creekside | 175.00 | | | Resolution 2020-38 | H |
| 224 | Kiwanis | 195.00 | | | Resolution 2020-38 | H |
| 225 | Lions | 140.00 | | | Resolution 2020-38 | H |
| 226 | Veterans | 115.00 | | | Resolution 2020-38 | H |
| 227 | Kelley Church | 115.00 | | | Resolution 2020-38 | H |
| 228 | Steel Workers | 105.00 | | | Resolution 2020-38 | H |
| 229 | Jolley Church | 195.00 | | | Resolution 2020-38 | H |
| 230 | Rotary I | 115.00 | | | Resolution 2020-38 | H |
| 231 | Rotary II | 175.00 | | | Resolution 2020-38 | H |
| 232 | Jolley's Church Processing Fee | 10.00 | | | | |
| 233 | | | | | | |
| 234 | Overnight Use: | | | | | |
| 235 | City | 270.00 | | | Resolution 2020-38 | H |
| 236 | Creekside | 270.00 | | | Resolution 2020-38 | H |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Exhibit B

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 237 | Kiwanis | 310.00 | | | Resolution 2020-38 | H |
| 238 | Lions | 250.00 | | | Resolution 2020-38 | H |
| 239 | Veterans | 220.00 | | | Resolution 2020-38 | H |
| 240 | Steel Workers | 190.00 | | | Resolution 2020-38 | H |
| 241 | Jolley Church | 335.00 | | | Resolution 2020-38 | H |
| 242 | Rotary I | 215.00 | | | Resolution 2020-38 | H |
| 243 | Rotary II | 270.00 | | | Resolution 2020-38 | H |
| 244 | | | | | | |
| 245 | Bartholomew Pond Parking Fee (Non-resident) | 15.00 | | | Resolution 2020-38 | H |
| 246 | | | | | | |
| 247 | Fines for Oversize Groups, Late Departure & Early Arrival | | | | | |
| 248 | City | 25.00 | | | Resolution 2020-38 | F |
| 249 | Creekside | 25.00 | | | Resolution 2020-38 | F |
| 250 | Kiwanis | 25.00 | | | Resolution 2020-38 | F |
| 251 | Lions | 25.00 | | | Resolution 2020-38 | F |
| 252 | Veterans | 25.00 | | | Resolution 2020-38 | F |
| 253 | Kelley Church | 25.00 | | | Resolution 2020-38 | F |
| 254 | Steel Workers | 25.00 | | | Resolution 2020-38 | F |
| 255 | Jolley Church | 25.00 | | | Resolution 2020-38 | F |
| 256 | Rotary I | 25.00 | | | Resolution 2020-38 | F |
| 257 | Rotary II | 25.00 | | | Resolution 2020-38 | F |
| 258 | | | | | | |
| 259 | Campground Use - Resident | | | | | |
| 260 | Campsite | 42.00 | 45.00 | | 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 |
| | Walk-in day use (Sun-Wed) | | 15.00 | Resident only day use walk-in Sunday through Wednesday | | |
| | Walk-in overnight campsite | | 25.00 | Resident only walk-in Monday through Wednesday | | |
| 265 | | | | | | |
| 266 | Campground Use - Non-Resident | | | | | |
| 267 | Campsite | 52.00 | 55.00 | | 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 |
| | Premium campsite | | 5.00 | Added to regular rate for premium sites | | |
| 272 | White Barn Field (must reserve pavilion also) | 200.00 | 300.00 | | | |
| 273 | Business Licensing | | | | | |
| 274 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 275 | Standard License | 377.00 | 380.00 | | 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 | 31.00 | | Resolution No. 2021-16 | M |
| 278 | Relocation Fee | 371.00 | 373.00 | | Resolution No. 2021-16 | F |
| 279 | Hotel/Motel | 425.00 | 428.00 | | Resolution No. 2021-16 | F |
| 280 | Hotel/Motel Renewal | 49.00 | 50.00 | | Resolution No. 2021-16 | F |
| 281 | Pawnbroker | 411.00 | 414.00 | | Resolution No. 2021-16 | F |
| 282 | Pawnbroker Renewal | 49.00 | 50.00 | | 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 | 142.00 | | 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 | 276.00 | Plus $300 Cash Bond | Resolution No. 2021-16 | F |
| 300 | Fireworks License - In-store | 101.00 | 102.00 | | Resolution No. 2021-16 | F |
| 301 | Itinerant Merchant | 214.00 | 215.00 | Plus $300 Cash Bond | Resolution No. 2021-16 | F |
| 302 | 1 Year Permit-Residential Solicitation | 58.00 | 59.00 | | Resolution No. 2021-16 | F |

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 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 | 396.00 | | Resolution No. 2021-16 | F |
| 310 | Industrial Renewal | 77.00 | 78.00 | | Resolution No. 2021-16 | F |
| 311 | General Retail - Under 15,000 Square Feet | 393.00 | 396.00 | | Resolution No. 2021-16 | F |
| 312 | General Retail - Under 15,000 Square Feet Renewal | 49.00 | 50.00 | | Resolution No. 2021-16 | F |
| 313 | General Retail - 15,001 to 60,000 Square Feet | 393.00 | 396.00 | | Resolution No. 2021-16 | F |
| 314 | General Retail - 15,001 to 60,000 Square Feet Renewal | 63.00 | 64.00 | | Resolution No. 2021-16 | F |
| 315 | General Retail - 60,001 to 120,000 Square Feet | 395.00 | 397.00 | | Resolution No. 2021-16 | F |
| 316 | General Retail - 60,001 to 120,000 Square Feet Renewal | 77.00 | 78.00 | | Resolution No. 2021-16 | F |
| 317 | General Retail - 120,001 to 200,000 Square Feet | 395.00 | 397.00 | | Resolution No. 2021-16 | F |
| 318 | General Retail - 120,001 to 200,000 Square Feet Renewal | 77.00 | 78.00 | | Resolution No. 2021-16 | F |
| 319 | General Retail - Over 200,000 Square Feet | 395.00 | 396.00 | | Resolution No. 2021-16 | F |
| 320 | General Retail - Over 200,000 Square Feet Renewal | 77.00 | 78.00 | | Resolution No. 2021-16 | F |
| 321 | Alcohol License "Local Consent" application fee | 15.00 | | | Resolution No. 2021-16 | F |
| 322 | Business License Reinstatement Fee | 60.00 | | Plus amount due (plus penalties) before inactiviation (within one year of inactivity) | Resolution No. 2021-16 | |
| 323 | Penalty Fee for operating without a business license | 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 | Home Office: | 40.00 | | | Resolution No. 2021-16 | |
| 325 | Home Occupation: | 101.00 | | | Resolution No. 2021-16 | |
| 326 | Home Occupation Renewal: | 26.00 | | | Resolution No. 2021-16 | |
| 327 | Short Term Rental Business License | 110.00 | 111.00 | | Resolution No. 2021-16 | |
| 328 | Short Term Rental Renewal | 22.00 | | | Resolution No. 2021-16 | |
| 329 | **Planning & Zoning Fees** | | | | | |
| 330 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 331 | Annexation - Planning Commission review | 1,136.00 | 2,080.00 | | Resolution 2023-26 | F |
| 332 | Annexation - Policy Declaration | 866.00 | 1,222.00 | Plus $60.00 if the City maps must be updated | Resolution No. 03-11 | F |
| 333 | Review proposed changes to the Zoning Code | 1,328.00 | 1,960.00 | | Resolution No. 03-11 | F |
| 334 | General Plan text or map amendment | 1,048.00 | 1,330.00 | Plus $60.00 if the City maps must be updated | Resolution 2020-38 | F |
| 335 | Review proposed amendment to Official Zoning Map | 1,048.00 | 1,452.00 | | Resolution 2020-38 | F |
| 336 | Board of Adjustment application | 644.00 | 722.00 | | Resolution 2020-38 | F |
| 337 | Certificate of Nonconformity | 144.00 | 246.00 | | Resolution 2020-38 | F |
| 338 | Conditional Use Permit | 414.00 | 716.00 | | Resolution No. 03-11 | F |
| 341 | Condominium Plat - All | 861.00 | 2,739.00 | | Resolution No. 03-11 | F |
| 343 | Condominium Plat - Amendment | 786.00 | 836.00 | Plus PW-Engineering time at the fully burdened hourly rate | Resolution 2020-38 | F |
| 344 | Fence Permit | 22.00 | 41.00 | | Resolution No. 03-11 | M |
| 345 | Site Plan Amendment - New Code | 806.00 | 835.00 | Plus PW-Engineering time at the fully burdened hourly rate | Resolution 2020-38 | F |
| 346 | Minor Subdivison~~ - Concept plus Preliminary Plan~~ | 532.00 | 1,007.00 | Includes 2 reviews in Proposed Fee | Resolution 2020-38 | F |
| 347 | Subdivision (General City) - Preliminary Plan | 1,978.00 | 2,498.00 | First 5 lots included plus $67.00 for each additional lot | Resolution 2020-38 | F |
| 348 | Subdivision (Westfields) - Preliminary Plan | 2,034.00 | 2,501.00 | First 5 lots included plus $67.00 for each additional lot | Resolution 2020-38 | F |
| 349 | Subdivision (Lakeside Landing SDO) Preliminary | 2,034.00 | 2,745.00 | First 5 lots included plus $67.00 for each additional lot | | |

| | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 2 | | | | | | |
| 350 | Subdivison - Final Plan | 2,098.00 | 3,039.00 | First 5 lots included plus $67.00 for each additional lot. Includes 3 reviews | Resolution 2020-38 | F |
| 351 | Subdivision - Plan Amendment | 925.00 | 1,707.00 | | Resolution 2020-38 | F |
| 352 | Temporary Use Permit - Administrative | 64.00 | 101.00 | | Resolution 2020-38 | F |
| 353 | Site Plan Review | 2,224.00 | 3,350.00 | Includes 2 reviews in Proposed Fee | Resolution 2020-38 | F |
| 354 | Tree Installation in Subdivisions | 500.00 | | Per Tree | | F |
| 355 | Installation of LPG Underground Storage Tank Permit | 250.00 | | | Resolution No. 2008-21 | F |
| | Lot Line Adjustment | | 34.00 | | | |
| 356 | Accessory Dwelling Unit Review | 110.00 | | | | |
| 357 | Public Infrastructure District (PID) Application Deposit | 10,000.00 | | per policy | Resolution No. 2022-54 | F |
| 358 | Zoning Verification Letter | 30.00 | 76.00 | | | F |
| 359 | | | | | | |
| 360 | **Public Works Fees** | | | | | |
| 361 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 362 | Encroachment Permit Fee | $400 application fee $67 each active day of permit, $201.00 minimum | $420 application fee $71 each active day of permit, $213.00 minimum | | | |
| 363 | Improvement Plan Check/Coordination | Hourly | | Charged at fully burden hourly rate of staff involved | | F |
| 364 | Improvement Inspection Deposit | 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 | Public Improvements Performance Bond | 100% of total construction cost (LOC or CASH) | | Must be valid and remnain in place for a minimum of 13 months form time of recording the plat; maximum of 4 releases | | |
| 366 | Public improvements Warranty Bond | 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 | Engineering, Grading, or Final Inspections | $65/hr | $71/hr | Per hour, one hour minimum. Two (one hour)final inspections are included in the initial fee | | F |
| 368 | Encroachment Permit Performance Bond | 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 | Land Disturbance Permit Fee (Not part of Common Plan of Development) | | | | | |
| 370 | 30 Days | 134.00 | 142.00 | | | F |
| 371 | 3 Months | 201.00 | 355.00 | | | F |
| 372 | 6 Months | 304.00 | 710.00 | | | F |
| 373 | 12 Months | 510.00 | 994.00 | | | F |
| 374 | Land Disturbance Permit Fee w/ NOI (Part of Common Plan of Development) | | | | | |
| 375 | 30 Days | 242.00 | 284.00 | | | F |
| 376 | 3 Months | 355.00 | 568.00 | | | F |
| 377 | 6 Months | 530.00 | 852.00 | | | F |
| 378 | 12 Months | 886.00 | 1,136.00 | | | F |
| 379 | Additional Months (per policy) | | | TBD at cost of SWPPP Inspector ($71/hr) | | F |
| 380 | New Subdivision Street Sign | 409.46 | 409.46 | | Resolution 2020-38 | |
| 381 | **Street Cut Fees** | | | | | |
| 382 | Collector Roadways | | | | | |
| 383 | Age of Pavement Since Last Treatment at Time of Cut (Yrs.) | | | | | |
| 384 | New (Damage Index 1) | 8.96 | 8.96 | $/SF of roadway cut | | F |

| | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 2 | | | | | | |
| 385 | 0 to 5 (Damage Index 0.91) | 8.13 | 8.13 | $/SF of roadway cut | | F |
| 386 | 5 to 10 (Damage Index 0.72) | 6.46 | 6.46 | $/SF of roadway cut | | F |
| 387 | 10 to 20 (Damage Index 0.44) | 3.96 | 3.96 | $/SF of roadway cut | | F |
| 388 | Over 20 (Damage Index 0.13) | 1.13 | 1.13 | $/SF of roadway cut | | F |
| 389 | Local Roadways | | | | | |
| 390 | Age of Pavement Since Last Treatment at Time of Cut (Yrs.) | | | | | |
| 391 | New (Damage Index 1) | 7.99 | 7.99 | $/SF of roadway cut | | F |
| 392 | 0 to 5 (Damage Index 0.91) | 7.45 | 7.45 | $/SF of roadway cut | | F |
| 393 | 5 to 10 (Damage Index 0.72) | 6.37 | 6.37 | $/SF of roadway cut | | F |
| 394 | 10 to 20 (Damage Index 0.44) | 4.76 | 4.76 | $/SF of roadway cut | | F |
| 395 | Over 20 (Damage Index 0.13) | 2.60 | 2.60 | $/SF of roadway cut | | F |
| 396 | **Building Fees** | | | | | |
| 397 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 398 | Temporary Connection Fee - Residential | 230.00 | | | Resolution 2020-38 | F |
| 399 | Temporary Connection Fee - Commercial | 1,275.00 | | | Resolution 2020-38 | F |
| 400 | Electrical Extension Fee | | | Assessed by Electrical Department after review | | F |
| 401 | **Water Meter Fee:** | | | | | |
| 402 | 1" Positive Displacement | 518.09 | 424.34 | | Resolution 2020-38 | F |
| 403 | 1 1/2" Positive Displacement | 809.58 | 1,718.89 | | Resolution 2020-38 | F |
| 404 | 2" Positive Displacement | 1,065.02 | 1,825.63 | | Resolution 2020-38 | F |
| 405 | 1" Diameter Pressurized Irrigation Meter | 431.57 | 424.34 | | Resolution 2020-38 | F |
| 406 | 1.5" Diameter Pressurized Irrigation Meter | 910.52 | 1,718.89 | | Resolution 2020-38 | F |
| 407 | 2" Diameter Pressurized Irrigation Meter | 1,149.48 | 1,825.63 | | Resolution 2020-38 | F |
| 408 | Fire Hydrant Meter Deposit | 1,812.80 | 1,812.80 | Water usage charged at commercial rate | | F |
| 409 | Fire Hydrant Meter Rental Charge | 200.00 | 200.00 | Per Month; water usage charged at commercial rate | | |
| 410 | Plan Check Fee | | | Assessed by Plans Examiner | Resolution No. 97-13 | F |
| 411 | Building Permit Fee | | | Assessed by Plans Examiner | Resolution No. 2007-06 | F |
| 412 | Completion Bond | | | Assessed by Plans Examiner | Resolution No. 00-17 | |
| 413 | Performance Bond | | | Assessed by Plans Examiner | Resolution No. 00-17 | |
| 414 | Plan Review Deposit | | | Assessed by Plans Examiner | | |
| 415 | New Development Tree Planting Fee | 325.00 | | Per Each Street Tree Identified in Approved Landscaping Plan | Resolution No. 2010-35 | F |
| 416 | **Impact Fees** | | | | | |
| 417 | Parks & Trails Single Family | 6,062.70 | | | Ordinance No. 05-2022 | F |
| 418 | Parks & Trails Multi-Family | 4,627.70 | | | Ordinance No. 05-2022 | |
| 419 | Parks & Trails Mobile Home | 4,627.70 | | | Ordinance No. 05-2022 | |
| 420 | Public Safety | 461.00 | For 2026 calendar year: $1,118.88 residential, $.034 per square foot non-residential, for 2027: $1,128.52 residential, $0.34 per square foot non-residential | $1,109.34 residential, $0.34 per square foot non-residential | | F |
| 421 | Transportation/Roads | 1,461.62 | | | | F |
| 422 | Electric (100 Amp Service) | 1,271.00 | | Fee will vary based on service size measured in number of amps | | F |
| 423 | 1" Culinary Water Impact fee ( Detached Single Family Dwelling in PI service boundries) | 1,256.00 | | | Ordinance #18-2024 | F |
| 424 | 1" Culinary Water Impact fee( Detached Single Family Dwellings Outside PI service boundries) | 3,597.00 | | Fee includes indoor use component of $1,256 and an outdoor use component of $2,341 | Ordinance #18-2024 | F |
| 425 | 1" Culinary Water indoor impact fee | 1,256.00 | | Outdoor use will be added as shown below | Ordinance #18-2024 | F |
| 426 | 1.5" Culinary Water indoor impact fee | 4,181.00 | | Outdoor use will be added as shown below | Ordinance #18-2024 | F |
| 427 | 2" Culinary Water indoor impact fee | 6,693.00 | | Outdoor use will be added as shown below | Ordinance #18-2024 | F |
| 428 | Users requiring larger Culinary Meters will be Individually assessed based on projected water use | | | | Ordinance #18-2024 | F |
| 429 | Culinary Outdoor Impact fee for all uses other than detached single family dwellings not inside Pressurized Irrigation Service Area | 15,608.00 | | Per Irrigated Acre | Ordinance #18-2024 | F |
| 430 | Secondary Water Non-Single Family in PI Service Boundaries | 15,608.00 | | Per Irrigated Acre | Ordinance #19-2024 | F |
| 431 | Secondary Water 1" (Detached Single Family Delling in PI Service Boundaries) | 2,341.00 | | | Ordinance #19-2024 | F |

| # | Description | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 432 | Sewer (1" Connection) | 1,199.00 | 1,423.00 | Fee will vary based on connection size | Ordinance #21-2024 | F |
| 433 | Sewer (1.5" Connection) | 3,992.67 | 4,738.00 | | Ordinance #21-2024 | F |
| 434 | Sewer (2" Connection) | 6,390.67 | 7,584.00 | | Ordinance #21-2024 | F |
| 435 | NEW - Water Reclamation Facility (1" Connection) | 1,685.53 | 1,714.34 | | Ordinance #22-2024 | F |
| 436 | NEW - Water Reclamation Facility (1.5" Connection) | 5,612.81 | 5,708.75 | | Ordinance #22-2024 | F |
| 437 | NEW - Water Reclamation Facility (2" Connection) | 8,983.87 | 9,137.43 | | Ordinance #22-2024 | F |
| 438 | Storm Water | 0.162 | 0.720 | per square foot of impervious area | | F |
| 439 | Storm Water - Non-Residential | 2,808.280 | 2,770.14 | per ERU (ERU = 3800 SF) | Ordinance #20-2024 | F |
| 440 | Storm Water - Residential | 2,808.280 | 2,770.14 | per ERU (ERU = 3800 SF) | Ordinance #20-2024 | F |
| 441 | Lot size < 2000 SF (0.45 ERU) | Lot size x 85% / 4200 SF x cost for 1 ERU | 1,246.56 | ERU (ERU = 3800 SF) | Ordinance #20-2024 | F |
| 442 | Lot size 2001-4000 SF (0.50 ERU) | 1,264.000 | 1,385.07 | ERU (ERU = 3800 SF) | Ordinance #20-2024 | F |
| 443 | Lot size 4001-6000 SF (0.70 ERU) | 1,769.000 | 1,939.10 | ERU (ERU = 3800 SF) | Ordinance #20-2024 | F |
| 444 | Lot size 6001-8000 SF (0.91 ERU) | 2,303.000 | 2,520.83 | ERU (ERU = 3800 SF) | Ordinance #20-2024 | F |
| 445 | Lot size 8001-10,000 SF (1 ERU) | 2,808.000 | 2,770.14 | ERU (ERU = 3800 SF) | Ordinance #20-2024 | F |
| 446 | Lot size 10,001-20,000 SF (1.43 ERU) | 3,651.000 | 3,961.30 | ERU (ERU = 3800 SF) | Ordinance #20-2024 | F |
| 447 | Lot size > 20,000 SF (2.48 ERU) | 6,965.000 | 6,869.95 | ERU (ERU = 3800 SF) | Ordinance #20-2024 | F |
| 448 | **Art Museum Fees** | | | | | |
| 449 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 450 | **Curatorial Fees** | | | | | |
| 451 | Shipping & Handling | variable | variable | actual shipping + $20 handling | | F |
| 452 | Entry for Exhibitions | 20.00 | 20.00 | per entry | | M |
| 453 | Storage/Late pick-up | 5.00 | 5.00 | per day ($50 max.) | | H |
| 454 | **Education and Programs** | | | | | |
| 455 | SMA @ Night | 20.00 | 20.00 | per person includes materials | Resolution 2020-38 | H |
| 456 | Summer Art Camp (week) | 250.00 | 250.00 | 4 days; 4 hrs w/ supplies incl. | | M |
| 457 | Summer Art Camp (day) | 50.00 | 60.00 | 1/2 day; 3 hrs w/supplies | | |
| 458 | Art Ball Tickets | 45.00 | 45.00 | per individual | | |
| 459 | Art Ball Early Bird Tickets | 35.00 | 35.00 | per individual | | |
| 460 | Art Ball Student Tickets | 25.00 | 25.00 | per individual | | |
| 461 | Art Ball Dance Only Ticket | 20.00 | 20.00 | | | |
| 462 | Art Ball Dance Only Student Ticket | 10.00 | 10.00 | | | |
| 463 | Art Workshop Fees | | | | | |
| 464 | Beginner | 60.00 + Materials | 60.00 | per person includes materials | | H |
| 465 | Intermediate | 120.00 + Materials | 120.00 | per person includes materials | | F |
| 466 | ~~Advanced~~ | ~~320.00+materials~~ | | | | ~~F~~ |
| 467 | **Art Festival Fees** | | | | | |
| 468 | Food Vendor (booth) | 150.00 | | For 2 days, pro-rated for only 1 day or night | | |
| 469 | Food Vendor (truck) | 100.00 | | For 2 days, pro-rated for only 1 day or night | | |
| 470 | Artist Vendors (10' x10') | 150.00 | | $75.00 discount if provide activity/demo | | |
| 471 | Artist Vendors (10x20') | 250.00 | | $75.00 discount if provide activity/demo | | |
| 472 | Art Festival Activity | 1.00 | | per ticket/credit | | |
| 473 | **Library Fees** | | | | | |
| 474 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 475 | Non-Resident Library Card (annual) | 135.00 | | Annual Fee per family/household | | F |
| 476 | Replace Lost Library Card | 1.00 | | | | M |
| 477 | Interlibrary Book Loan | 12.00 | 15.00 | Per Book | Resolution 2020-38 | M |
| 478 | DVD and Video check out fee (Non-educational) | No Charge | | | | |
| 479 | DTV series older than 1 yr | No charge | | | | |
| 480 | Professional Photography Session | 40.00 | 45.00 | Per Session | Resolution 2012- | F |
| 481 | Computer Guest Pass | 1.00 | | Allows non-residents computer use for up to 120 mintues | | |
| 482 | **Fines: (Per day charges)** | | | | | |
| 483 | Books | 0.10 | | | | M |
| 484 | Movies (DVD and Video) | 1.00 | | | | M |
| 485 | Children's Kits | 1.00 | | | | M |
| 486 | Placing Kits in the Book Drop | 12.00 | 15.00 | includes discovery, story and book club kits | | H |
| 487 | Library Facility Rental Fees - See General Fees: Facility Use Fee Section | | | | | |
| 488 | Library Facility Rental Cancellation Fee | 10.00 | 15.00 | | | F |
| 489 | **Cemetery Fees** | | | | | |
| 490 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Exhibit B

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 491 | **Standard Burial Plots (Evergreen or Historic Cemetery):** | | | | | |
| 492 | Lot - Resident - Flat Stone | 1,500.00 | | One-half to be placed in a perpetual care fund | Resolution 2020-38 | H |
| 493 | Lot - Resident - Upright Stone | 1,700.00 | | One-half to be placed in a perpetual care fund | Resolution 2020-38 | H |
| 494 | Lot - Resident - Infant "Heaven's Garden" | 500.00 | | | | |
| 495 | Lot - Non-resident - Flat Stone | 2,500.00 | | One-half to be placed in a perpetual care fund | Resolution 2020-38 | F |
| 496 | Lot - Non-resident - Upright Stone | 2,800.00 | | One-half to be placed in a perpetual care fund | Resolution 2020-38 | F |
| 497 | Lot - Non-resident - Infant "Heaven's Garden" | 800.00 | | | | |
| 498 | **Oversized Burial Plots:** | | | | Resolution 2020-38 | |
| 499 | Resident | 2,000.00 | | | Resolution 2020-38 | H |
| 500 | Non-resident | 3,000.00 | | | Resolution 2020-38 | F |
| 501 | **Cremation** | | | | Resolution 2020-38 | |
| 502 | Niche - Resident | 750.00 | | | Resolution 2020-38 | H |
| 503 | Niche Interment Fee | 150.00 | | Don't include 1st with purchase anymore. Charge 1st & 2nd interment | Resolution 2020-38 | H |
| 504 | Niche Weekend Fee | 100.00 | | In addition to regular fees | | |
| 505 | Niche - Non-resident | 900.00 | | | Resolution 2020-38 | F |
| 506 | Niche Interment Fee | 200.00 | | Don't include 1st with purchase anymore. Charge 1st & 2nd interment | Resolution 2020-38 | F |
| 507 | Niche Weekend Fee | 100.00 | | | | |
| 508 | Upright Cremation/Half Plot - Resident | 850.00 | | | Resolution 2020-38 | H |
| 509 | Flat Creamation/Half Plot - Resident | 750.00 | | | Resolution 2020-38 | H |
| 510 | Upright Cremation/Half Plot - Non-Resident | 1,400.00 | | | Resolution 2020-38 | F |
| 511 | Flat Creamation/Half Plot - Non-Resident | 1,250.00 | | | Resolution 2020-38 | F |
| 512 | **Sexton Fees** | | | | | |
| 513 | Adult Opening and closing a grave - Resident | 600.00 | | | Resolution 2020-38 | H |
| 514 | Adult Opening and closing a grave - Non-resident | 900.00 | | | Resolution 2020-38 | F |
| 515 | Infants or Cremations - Resident | 350.00 | | | Resolution 2020-38 | H |
| 516 | Infants or Cremations - Non-resident | 450.00 | | | Resolution 2020-38 | F |
| 517 | Opening and/or Closing on Weekends and Holidays - Resident | 350.00 | | In addition to regular fees | Resolution 2020-38 | H |
| 518 | Opening and/or Closing on Weekends and Holidays - Non-resident | 500.00 | | In addition to regular fees | Resolution 2020-38 | F |
| 519 | Double Deep (First Burial) - Resident | 400.00 | | Fees are in addition to all other Sexton Fees | Resolution 2020-38 | H |
| 520 | Double Deep (First Burial) - Non-resident | 600.00 | | Fees are in addition to all other Sexton Fees | Resolution 2020-38 | F |
| 521 | Disinterment - Vault Intact - Infant | 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 | Disinterment - Vault Intact - Adult | 1,500.00 | 1,700.00 | | Resolution 2020-38 | F |
| | Disinterment - Double Deep | | 3,000.00 | For the lower vault | | |
| 523 | Overtime Fees - Resident | 200.00 | | Per hour | Resolution 2020-38 | H |
| 524 | Overtime Fees - Non-resident | 250.00 | | Per hour | Resolution 2020-38 | F |
| 525 | Transfer of Burial Rights | | | | | |
| 526 | Resident to resident | 50.00 | | per plot | Resolution 2020-38 | H |
| 527 | Non-resident to resident | 50.00 | | per plot | Resolution 2020-38 | H |
| 528 | Non-resident to non-resident | 70.00 | | | Resolution 2020-38 | F |
| 529 | Resident to non-resident | 500.00 | | Difference in price between Resident and Non-Resident burial right in similar plot | | F |
| 530 | Headstone Inspection Fee | 100.00 | | 42" or less | | |
| 531 | Headstone Inspection Fee | 200.00 | | more than 42" | | |
| 532 | Canopy and Chairs Rental | 250.00 | | for cremation burials without mortuary | | |
| 533 | Recreation Fees | | | | | |

| 534 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 535 | **Youth Programs:** | | | | | |
| 536 | Youth Programs: | | | | | |
| 537 | **Basketball** | | | | | |
| 538 | First Shot Basketball (PreK-2nd) | 46.00 | 47.00 | | Resolution 2020-38 | M |
| 539 | Basketball (3rd - 4th) | 56.00 | 57.00 | | | M |
| 540 | Basketball (5th - 8th) | 62.00 | 63.00 | | | |
| 541 | Basketball HS | 560.00 | 570.00 | | | M |
| 542 | **Softball (Girls):** | | | | | |
| 545 | Falcon | 67.00 | 68.00 | | | M |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Exhibit B

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 546 | Filly | 67.00 | 68.00 | | | M |
| 547 | Fox | 77.00 | 78.00 | | | M |
| 548 | Phoenix | 77.00 | 78.00 | | | M |
| 549 | **Baseball:** | | | | | |
| 550 | T-Ball | 48.00 | 49.00 | | | M |
| 551 | Coach Pitch | 48.00 | 49.00 | | | M |
| 552 | Mustang | 72.00 | 73.00 | | | M |
| 553 | Pinto | 72.00 | 73.00 | | | M |
| 554 | Pony | 82.00 | 83.00 | | | M |
| 555 | Colt | 87.00 | 88.00 | | | M |
| 556 | **Soccer:** | | | | | |
| 557 | Cub Soccer - 4-5 Years old | 46.00 | 47.00 | | | M |
| 558 | Soccer (PK - 6th) | 51.00 | 52.00 | | | M |
| 559 | Soccer (7th - 9th) | 56.00 | 57.00 | | | |
| 560 | Volleyball | 57.00 | 58.00 | | | M |
| 561 | Tackle Football (3rd-8th) | 275.00 | 285.00 | | | |
| 562 | Tackle Football (9th) | 315.00 | 325.00 | | | |
| 563 | Wrestling | 56.00 | 57.00 | | | M |
| 564 | Flag Football (1st - 2nd) | 48.00 | 50.00 | | | M |
| 565 | Flag Football (3rd - 4th) | 57.00 | 58.00 | | | M |
| 566 | Flag Football (5th - 8th) | 62.00 | 63.00 | | | |
| 567 | Flag Football (9th-12th) | 530.00 | 550.00 | Per Team | | |
| 568 | Tennis - Lessons | 61.00 | 62.00 | | | M |
| 569 | Tennis - CUTA League | 111.00 | 115.00 | | Resolution 2020-38 | M |
| 570 | Hiking Club | 51.00 | | | | M |
| 571 | Track Club | 61.00 | 62.00 | | | M |
| 572 | Urban Fishing | 47.00 | 50.00 | | | M |
| 573 | Babysitting Class | 30.00 | | | | |
| 574 | Late Registration Fee | 10.00 | $5-$10 | | | H |
| 575 | Non-resident Fee | 10.00 | | | | H |
| 576 | Adaptive Fees | 25.00 | | | | |
| 577 | Outdoor Adventure Club | 100.00 | | | | |
| 578 | Theater/Art Classes | Various | | | | |
| 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 | 665.00 | | | 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 | 375.00 | | | H |
| 590 | Additional Player Fee | 10.00 | | | | H |
| 591 | Indoor 5v5 Soccer | 575.00 | 585.00 | | | H |
| 592 | Non-Resident Recreation Card | 175.00 | | per policy | Resolution 2022-53 | H |
| 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** | | | | | |
| 598 | | Approved Fee | Proposed Fee | Additional Conditions | | Cost Recovery Code |
| 599 | Food Vendor | 300.00 | | | Resolution 2022-05 | F |
| 600 | Arts & Craft Vendor | 200.00 | | | Resolution 2022-05 | F |
| 601 | Commercial Vendor | 250.00 | | | Resolution 2022-05 | F |
| 602 | Prime Location Booth | 250.00 | | | Resolution 2022-05 | F |
| 603 | Non-Profit | 100.00 | | | Resolution 2022-05 | F |
| 604 | Electricity Use | 25.00 | | one 20 amp outled, add $10 for additional | Resolution 2022-05 | F |
| 605 | Late fee for removal of equipment /décor | 100.00 | | | Resolution 2022-05 | F |
| 606 | Parade Route Vendors | 25.00 | | | Resolution 2022-05 | F |
| 607 | Parade Entry: | | | | Resolution 2022-05 | |
| 608 | Commercial Entries | 50.00 | | | Resolution 2022-05 | F |
| 609 | Political Entries | 150.00 | | | Resolution 2022-05 | F |
| 610 | Free Entry for All Others | - | | | Resolution 2022-05 | |
| 611 | Art City Days Fun Run: | | | | | |
| 612 | Entry Fee | Cost | | | Resolution 2022-05 | H |
| 613 | Late Entry Fee | Cost | | | Resolution 2022-05 | |
| 614 | Art City Days Rodeo | | | | | |
| 615 | Reserved Seating | 16.00 | | | Resolution 2022-05 | H |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Exhibit B

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 616 | General Admission | 8.00 | 15.00 | | Resolution 2022-05 | H |
| 617 | Fun-A-Rama (Youth Day) | 5.00 | 6.00 | ages 3-12 | Resolution 2022-05 | M |
| 618 | Carnival Wristbands | 35.00 | | | Resolution 2022-05 | H |
| 619 | Basketball 3-on-3 Tournament | 50.00 | | | Resolution 2022-05 | H |
| 620 | **Holiday Festival** | | | | | |
| 621 | | Approved Fee | Proposed 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 | Proposed Fee | Additional Conditions | | Cost Recovery Code |
| 630 | **Individual Membership Fees - Resident:** | | | | | |
| 631 | Three Month | 99 + tax | 100 + tax | | | H |
| 632 | Six Month | 166 + tax | 168 + tax | | | H |
| 633 | One Year | 290 + tax | 294 + tax | | | H |
| 634 | 10-Punch Pass | 60.00 | 65 + tax | | Resolution 2020-38 | |
| 635 | **Individual Membership Fees - Non-resident:** | | | | | |
| 636 | Three Month | 126 + tax | 128 + tax | | | F |
| 637 | Six Month | 212 + tax | 215+ tax | | | F |
| 638 | One Year | 372 + tax | 378+ tax | | | F |
| 639 | **Family Pass - Resident:** | | | | | |
| 640 | Three Month | 166 + tax | 168+ tax | | | H |
| 641 | Six Month | 280 + tax | 284+ tax | | | H |
| 642 | One Year | 492 + tax | 499 + tax | | | H |
| 643 | **Family Pass - Non-resident:** | | | | | |
| 644 | Three Month | 212 + tax | 215+ tax | | | F |
| 645 | Six Month | 362 + tax | 367+ tax | | | F |
| 646 | One Year | 635 + tax | 645+ tax | | | F |
| 647 | **Adult Couple - Resident:** | | | | | |
| 648 | Three Month | 136 + tax | 138+ tax | | | H |
| 649 | Six Month | 228 + tax | 231+ tax | | | H |
| 650 | One Year | 394 + tax | 400+ tax | | | H |
| 651 | **Adult Couple - Non-resident:** | | | | | |
| 652 | Three Month | 171 + tax | 174+ tax | | | F |
| 653 | Six Month | 295 + tax | 299+ tax | | | F |
| 654 | One Year | 510 + tax | 506+ tax | | | F |
| 655 | **Senior Couple - Resident:** | | | | | |
| 656 | Three Month | 99 + tax | 100+ tax | | | H |
| 657 | Six Month | 166 + tax | 168+ tax | | | H |
| 658 | One Year | 280 + tax | 284+ tax | | | H |
| 659 | **Senior Couple - Non-resident:** | | | | | |
| 660 | Three Month | 126 + tax | 128+ tax | | | F |
| 661 | Six Month | 213 + tax | 216+ tax | | | F |
| 662 | One Year | 362 + tax | 367+ tax | | | F |
| 663 | **Senior Individual - Resident:** | | | | | |
| 664 | Three Month | 64 + tax | 65+ tax | | | H |
| 665 | Six Month | 94 + tax | 95+ tax | | | H |
| 666 | One Year | 155 + tax | 157+ tax | | | H |
| 667 | **Senior Individual - Non-resident:** | | | | | |
| 668 | Three Month | 78 + tax | 79+ tax | | | F |
| 669 | Six Month | 119 + tax | 121 + tax | | | F |
| 670 | One Year | 196 + tax | 199 + tax | | | F |
| 671 | **Youth Individual - Resident:** | | | | | |
| 672 | Three Month | 64 + tax | 65+ tax | | | H |
| 673 | Six Month | 94 + tax | 95 + tax | | | H |
| 674 | One Year | 155 + tax | 157 + tax | | | H |
| 675 | 10-Punch Pass | 50.00 | 55 + tax | | Resolution 2020-38 | |
| 676 | **Youth Individual - Non-resident:** | | | | | |
| 677 | Three Month | 78 + tax | 79 + tax | | | F |
| 678 | Six Month | 119 + tax | 121 + tax | | | F |
| 679 | One Year | 196 + tax | 199 + tax | | | F |
| 680 | **Daily Fee:** | | | | | |
| 681 | Adult (18 -59) | 6.50 + tax | | | | H |
| 682 | Youth (3 - 17) | 5.50+ tax | | | | H |
| 683 | Seniors (60+) | 5.5 0+ tax | | | | 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 | | | | |
| | Additional Child for Membership | 25.00 | 26.00 | | | |

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 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 | 25.00 | | | F |
| 696 | Full Facility (2 Hours) | 1,500.00 | 1,600.00 | | | F |
| 697 | - Non Refundable Deposit | 100.00 | 200.00 | | | |
| 698 | 1/2 gym rental (2 hours) | 75.00 | | | Resolution 2020-38 | F |
| 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 Comp Kids | 15.00 | | | Resolution 2020-38 | M |
| 707 | SEALS Club Intermediate Level | 55 per month | | | | |
| 708 | SEALS Club Mid-Level | 65 per month | | | | |
| 709 | SEALS Club Advance | 85 per month | | | | |
| 710 | HS Water Polo with membership | 400.00 | 425.00 | | Resolution 2020-38 | M |
| 711 | HS Water Polo without membership | 460.00 | 485.00 | | | H |
| 712 | Water Polo-Youth with Membership | 360.00 | 385.00 | | | |
| 713 | Water Polo-Youth without Membership | 420.00 | 435.00 | | | |
| | WP - Splashball Member | | 55.00 | new program | | |
| | WP - Splashball Non-Member | | 70.00 | new program | | |
| 714 | Non Resident HS Team | Interlocal | | | | |
| | **Instruction:** | | | | | |
| 715 | Group Fitness Training | | 80.00 | new program | | |
| | Group Fitness Training | | 90.00 | new program | | |
| | Teen Speed & Agility | | 50.00 | new program | | |
| | Teen Speed & Agility | | 60.00 | new program | | |
| | Group Swim Lesson with membership | 40.00 | | | | L |
| | Group Swim Lesson without membership | 50.00 | | | | M |
| 716 | Private Swim Lesson with membership | 75.00 | 80.00 | | | H |
| 717 | Private SwimLesson without membership | 90.00 | | | | F |
| 718 | Swim Lesson/ Team & Water Polo canelation Fee | 15.00 | | | | |
| 719 | Adaptive Swim Lessons | 15.00 | | | | |
| 720 | Adult Swim Lesson with membership | 75.00 | | | Resolution 2020-38 | M |
| 721 | Adaptive Swim Team with membership | | 50.00 | | | |
| 722 | Adaptive Swim Team without membership | | 65.00 | | | |
| | Adult Lesson without membership | 90.00 | | | Resolution 2020-38 | H |
| | Spashball with membership | | 55.00 | | | |
| 723 | Splashball without membership | | 65.00 | | | |
| | Lifeguard Training | 160.00 | 175.00 | | Resolution 2020-38 | M |
| | First Aid & CPR Training Class - Employee | 45.00 | | | | |
| 724 | First Aid & CPR Training Class- | 75.00 | | | | |
| 725 | Comp Kids Swim Lessons | | 15.00 | bringing back | | |
| | Babysitting Class with Membership | 30.00 | 40.00 | | | |
| 726 | Babysitting Class without Membership | 35.00 | 50.00 | | | |
| 727 | Tiny Tots with membership | 45.00 | | | | L |
| 728 | Tiny Tots without membership | 55.00 | | | | M |
| 729 | Tumbling with membership | 40.00 | | | | L |
| 730 | Tumbling without membership | 50.00 | | | | M |
| 731 | Dance with membership | 40.00 | | | | L |
| 732 | Dance without membership | 50.00 | | | | M |
| 733 | Teen Ballroom Dance with Membership | 45.00 | | | | |
| 734 | Teen Ballroom Dance w/o Membership | 55.00 | | | | |
| 735 | Princess Camp Member | | 65.00 | new program | | |
| 736 | Princess Camp without membership | | 70.00 | new program | | |
| | Camps with membership | 50.00 | | | | L |
| | Camps without membership | 70.00 | | | | M |
| | Mermaid Fin Swim Single Lesson | 15.00 | | | | |
| 737 | Mermaid Fin Swim Lessons Member | 40.00 | | | | |
| 738 | Mermaid Fin Swim Lessons Member | 50.00 | | | | |

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 739 | Indoor Triathlons with Membership | 45.00 | | | | |
| 740 | Indoor Triathlons without Membership | 55.00 | | | | |
| 741 | **Other Fees** | | | | | |
| 742 | Child Watch (per hour) | 2.50 | | | | H |
| 743 | Child Watch additional child | 1.50 | | | | M |
| 744 | Child Watch 20 Punch Pass | 47.00 | | | | M |
| 745 | Replacement Pager Fee | 50.00 | | | | F |
| 746 | Late Fee (Child Watch) per minute | 1.00 | | | | F |
| 747 | Replacement Card Fee | 5.00 | | | | F |
| 748 | Monthly Child Watch | 25.00 | | | | |
| 749 | Additional Child | 10.00 | | | | |
| 750 | Doggie Dive | 10.00 | | | | |
| 751 | Pumpkin Plunge | 3.00 | | | | |
| 752 | Super Swim Lesson | 5.00 | | | | |
| 753 | Corporate Membership Tier 1 | 10% off membership type | | | | |
| 754 | Corporate Membership Tier 2 | 20% off membership type | | | | |
| 755 | **Golf Fees** | | | | | |
| 756 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 757 | **ALL GOLF FEES EFFECTIVE 12/1/2024** | | | | | |
| 758 | **9 Holes of Play: (All Players)** | | | | | |
| 759 | Monday-Thursday | 19.50 plus sales tax | $24.00 plus sales tax | | Resolution 2020-38 | F |
| 760 | Monday-Thursday - Junior | 13.50 plus sales tax | $16.50 plus sales tax | Under the age of 18 | Resolution 2020-38 | H |
| 761 | Friday-Sunday, Holidays | 22.00 plus sales tax | $28.00 plus sales tax | | Resolution 2020-38 | F |
| 762 | Friday-Sunday, Holidays - Junior | 16.50 plus sales tax | $20.00 plus sals tax | Under the age of 18 | Resolution 2020-38 | F |
| 763 | Veteran Rate Monday -Thursday (modified) | 18.00 plus sales tax | $22.00 plus sales tax | Active and Retired Veterans; Must show military ID | Resolution 2020-38 | |
| 764 | Veteran Rate Friday-Sunday & Holidays (New) | | $26.00 plus sales tax | Active and Retired Veterans; Must show military ID | | |
| 765 | **18 Holes of Play: (All Players)** | | | | | |
| 766 | Monday-Thursday | 39.00 plus sales tax | $42.00 plus sales tax | | Resolution 2020-38 | F |
| | Monday-Thursday - Junior | 27.00 plus sales tax | $30.00 plus sales tax | Under the age of 18 | Resolution 2020-38 | H |
| 767 | Friday-Sunday, Holidays | 44.00 plus sales tax | $46.00 plus sales tax | | Resolution 2020-38 | F |
| 768 | Friday-Sunday, Holidays - Junior | 33.00 plus sales tax | $36.00 plus sales tax | Under the age of 18 | Resolution 2020-38 | F |
| 769 | Veteran Rate Monday -Thursday (modified) | 36.00 plus sales tax | $38.00 plus sales tax | Active and Retired Veterans; Must show military ID | Resolution No. 2019-43 | |
| 770 | Veteran Rate Friday-Sunday & Holidays (New) | | $42.00 plus sales tax | Active and Retired Veterans; Must show military ID | | |
| 771 | **Annual Pass (All Players):** | | | **LIMIT: the number of annual passes available is 125** | | |
| 772 | 5-Day | 970.00 plus sales tax | $1,065.00 plus sales tax | Returning purchases receive $25 discount | Resolution 2020-38 | F |
| | 7-Day | 1,200.00 plus sales tax | $1,300.00 plus sales tax | Returning purchases receive $25 discount | Resolution 2020-38 | F |
| 773 | Senior 5-Day | 940.00 plus sales tax | $1,025.00 plus sales tax | Returning purchases receive $25 discount; must be 62 yrs of age at time of purchase | Resolution 2020-38 | H |

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 774 | Corporate Annual Pass | 11,600.00 plus sales tax | $12,380.00 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; All golf must be played at one time (not broken into 9 hole increments or split tee times) all 4 players must play on the same teetime. 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 |
| 775 | Junior Players Card (NEW) | | $250.00 plus sales tax | Valid Monday through Thursday any time. Friday Saturday, Sunday and Holidays after 2 PM. With the card a youth player will pay $6.00 per nine hole green fee Monday through Thursday and $10.00 per nine hole green fee Friday, Saturday, Sunday and Holidays instead of the the full junior green fee per nine holes. This card provides a discount and allows local youth the oportunity to play golf at Hobble Creek for a reduced rate acting like an annual pass. 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 | | |
| 776 | **Punch Cards (All Players):** | | | *All punch cards are valid for 12 months from purchase date* | | |
| 777 | 5-Day | 340.00 plus sales tax | 400 plus sales tax | | Resolution 2020-38 | H |
| 778 | 7-Day | 390.00 plus sales tax | 460 plus sales tax | | Resolution 2020-38 | H |
| 779 | Veteran Punch Card | 340.00 plus sales tax | 400 plus sales tax | Active and Retired; Must show military ID; Good 7 days a week | Resolution 2020-38 | |
| 780 | New - Local Youth Punch Card | 200.00 plus tax | 240 plus sales tax | Valid Monday through Thursday any time - 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 | | |
| 780 | **Driving Range:** | | | | | |
| 781 | Small Bucket | 8.50 plus sales tax | ELIMINATE | | Resolution 2020-38 | F |
| 782 | Large Bucket | 13.00 plus sales tax | ELIMINATE | | Resolution 2020-38 | F |
| 783 | Medium Bucket (NEW) | | $11 plus sales tax | | | |
| 784 | Range Punch Card | 105.00 plus sales tax | 100 plus tax | Card for active multi users on the range | | |
| 785 | **Golf Cart Rentals:** | | | | | |
| 786 | Monday thru Sunday - 9 Holes per player | 12.00 plus sales tax | $13.00 plus sales tax | | Resolution 2020-38 | F |
| 787 | Monday thru Sunday - 18 Holes per player | 24.00 plus sales tax | $26.00 plus sales tax | | Resolution 2020-38 | F |
| 788 | 20-Punch (9 hole) Cart Pass | 220.00 plus sales tax | $240 plus sales tax | | Resolution 2020-38 | H |
| 788 | Single Rider Cart Fee | 40.00 plus sales tax | Eliminate | | Resolution 2020-38 | H |
| 789 | Pull Cart Rental-9 holes | 6.00 plus sales tax | $6.50 plus sales tax | | Resolution 2020-38 | F |
| 790 | Pull Cart Rental-18 holes | 12.00 plus sales tax | $13 plus sales tax | | Resolution 2020-38 | F |
| 791 | **Event Rate:** | | | **Not available on Holidays** | Resolution No. 2019-43 | |
| 792 | Pre Booking Rate Outside of the normal booking window | $25 additional to greens fee per player | $25.00 additional to greens fee per player - convenience fee no tax | Players wishing to book outside of the the 5 day window are assesed 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. | | |
| 793 | Monday-Thursday, Tournament Rate | 46.00 plus sales tax | $48.00 plus sales tax | | | |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Exhibit B

| | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 2 | | | | | | |
| 794 | Friday-Sunday, Holidays; Tournament Rate | 52.00 plus sales tax | $54.00 plus sales tax | | | |
| 795 | Monday-Thursday, Tournament Rate 9 Holes (new) | | $28.00 plus sales tax | For events that want to play nine holes only | | |
| 795 | Friday-Sunday, Holidays; Tournament Rate 9 holes (new) | | $31.00 plus sales tax | For events that want to play nine holes only | | |
| 796 | 1/2 Day Course Rental M-Th | 8,500.00 plus sales tax | $8,950.00 plus sales tax | For Groups up to 100 Players who want the course exclusively for their use; no outside play | Resolution 2020-38 | |
| 797 | Full Day Course Rental M-Th | 14,000.00 plus sales tax | $14,800.00 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 | |
| 798 | 1/2 Day Course Rental Fri - Sun | 9,500.00 plus sales tax | $10,000.00 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 Fri - Sun | 15,950.00 plus sales tax | $16,600.00 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 | **Electric Utility Fees** | | | | **Electric Utility Fees** | |
| 801 | | Approved Fee | Proposed Fee | Additional Conditions | | Approved Fe |
| 802 | **Residential Customers:** | | | | **Residential Customers:** | |
| 802 | Monthly Service Charge | 20.00 | 20.00 | All electric usage fees | Monthly Service Charge | 20.00 |
| 803 | Charges per kilowatt hour used: | | | effective for September usage | Charges per kilowatt hour used: | |
| 804 | 0-400 | 0.0809 | 0.0825 | and billed on October | 0-401 | 0.0809 |
| 805 | 401-1000 | 0.1155 | 0.1178 | billing statement | 401-1001 | 0.1155 |
| 806 | 1,001 and above | 0.1430 | 0.1458 | | 1,001 and above | 0.1430 |
| 807 | | | | | | |
| 808 | **Small Commercial Customers:** | | | Peak demand does not exceed 35 kilowatts in a month | **Small Commercial Customers:** | |
| 809 | Monthly Service Charge | 26.00 | 26.00 | | Monthly Service Charge | 26.00 |
| 810 | Charges per kilowatt hour used: | | | | Charges per kilowatt hour used: | |
| 811 | 0-500 | 0.14046 | 0.1419 | | 0-501 | 0.14046 |
| 812 | 501-10,000 | 0.10870 | 0.1098 | | 501-10,001 | 0.10870 |
| 813 | 10,001 and above | 0.07254 | 0.0733 | | 10,001 and above | 0.07254 |
| 814 | Demand Charge per kilowatt | 7.399 | 7.5465 | No charge for the first 5 kilowatts of demand | Demand Charge per kilowatt | 7.399 |
| 815 | | | | | | |
| 816 | **Large Commercial Customers:** | | | Peak demand exceeds 35 kilowatts in a month | **Large Commercial Customers:** | |
| 817 | Monthly Service Charge | 35.000 | 35.00 | | Monthly Service Charge | 35.000 |
| 818 | Charges per kilowatt hour used: | | | | Charges per kilowatt hour used: | |
| 819 | 0-10,000 | 0.1338 | 0.1338 | | 0-10,001 | 0.1338 |
| 820 | 10,001-100,000 | 0.0902 | 0.0902 | | 10,001-100,001 | 0.0902 |
| 821 | 100,001 and above | 0.0815 | 0.0815 | | 100,001 and above | 0.0815 |
| 822 | Demand Charge per kilowatt | 7.797 | 7.9529 | No charge for the first 5 kilowatts of demand | Demand Charge per kilowatt | 7.797 |
| 823 | | | | | | |
| 824 | **Interruptible Power Customers:** | | | | **Interruptible Power Customers:** | |
| 825 | Monthly Service Charge | 35.00 | 35.00 | | Monthly Service Charge | 35.00 |
| 826 | Charges per kilowatt hour used: | | | | Charges per kilowatt hour used: | |
| 827 | 0-10,000 | 0.1351 | 0.1378 | | 0-10,001 | 0.1351 |
| 828 | 10,001-100,000 | 0.0911 | 0.0930 | | 10,001-100,001 | 0.0911 |
| 829 | 100,001 and above | 0.0823 | 0.0839 | | 100,001 and above | 0.0823 |
| 830 | Demand Charge per kilowatt | 8.031 | 8.1915 | No demand for loads under 1,800 kilowatts | Demand Charge per kilowatt | 8.031 |
| 831 | | | | Full demand when loads exceed 1,800 kilowatts | | |
| 832 | | | | | | |

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 833 | **Large Industrial Customers:** | | | Peak demand exceeds 10,000 kilowatts in a month | **Large Industrial Customers:** | |
| 834 | Monthly Service Charge | 100.000 | 100.00 | | Monthly Service Charge | 100.000 |
| 835 | Charge for all kilowatt hours used | 0.0716 | 0.0723 | | Charge for all kilowatt hours used | 0.0716 |
| 836 | Demand Charge per kilowatt | 11.468 | 11.5831 | No charge for the first 5 kilowatts of demand | Demand Charge per kilowatt | 11.468 |
| 837 | | | | | | |
| 838 | 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 | Fuel Factor | Based on semi-annual review in accordance with the Resolution |
| 839 | Renewable Energy Block Rates | | | | Renewable Energy Block Rates | |
| 840 | Residential per 100 kWh Blocks | 1.750 | 1.7500 | | Residential per 100 kWh Blocks | 1.750 |
| 841 | Small Commercial per 100 kWh Blocks | 1.750 | 1.7500 | | Small Commercial per 100 kWh Blocks | 1.750 |
| 842 | Large Commercial per 1000 kWh Blocks | 17.500 | 17.5000 | | Large Commercial per 1000 kWh Blocks | 17.500 |
| 843 | Customer-owned Generation Export Rate | 0.040 | 0.0400 | per kWh | Customer-owned Generation Export Rate | 0.040 |
| 844 | Commercial Customer-owned Generation Export Rate | 0.040 | 0.0400 | per kWh | Commercial Customer-owned Generation Export Rate | 0.040 |
| 845 | Service Fee to Reconnect Service | 40.00 | $ 50.00 | Greater of $50 or actual cost. | Service Fee to Reconnect Service | 50.00 |
| 846 | Shut Off Notice Fee | 10.00 | $ 20.00 | | Shut Off Notice Fee | 20.00 |
| 847 | Past Due Balance Penalty | 1.50% | 1.50% | 1.5% of Past Due Balance Each Month | Past Due Balance Penalty | 101.50% |
| 848 | Additional inspections | 50.00 | 100.00 | Charge after first two inspections included in building fees | Additional inspections | 50.00 |
| 849 | Tamper Fees: | | | | Tamper Fees: | |
| 850 | Cut seal | 220.00 | 235.00 | | Cut seal | 220.00 |
| 851 | Meter damaged | 410.00 | 470.00 | | Meter damaged | 410.00 |
| 852 | Locking ring damaged | 170.00 | 180.00 | | Locking ring damaged | 170.00 |
| 853 | Turtle (AMR) device damaged | 410.00 | 425.00 | | Turtle (AMR) device damaged | 410.00 |
| 854 | After hours scheduled service | 600.00 | 645.00 | plus cost of materials | After hours scheduled service | 600.00 |
| 855 | Damaged junction box | $ time/material | | | Damaged junction box | time/materi |
| 856 | Connection Fees | | | | Connection Fees | |
| 857 | Single Phase | | | | Single Phase | |
| 858 | 2S Meter Solar | 350.00 | 425.00 | | 2S Meter Solar | 350.00 |
| 859 | Direct Metered Single Phase 120V - 100 Amp | 630.00 | 675.00 | | Direct Metered Single Phase 120V - 100 Amp | 630.00 |
| 860 | Direct Metered Single Phase 120/240V - 200 Amp | 610.00 | 700.00 | Single Family Residence | Phase 120/240V - 200 Amp | 610.00 |
| 861 | Direct Metered Single Phase 120/240V - 400 Amp | 500.00 | 520.00 | | Phase 120/240V - 400 Amp | 500.00 |
| 862 | Direct Metered Single Phase S4X 240/480V - 200 Amp | 600.00 | 600.00 | | Phase S4X 240/480V - 200 Amp | 600.00 |
| 863 | Direct Metered Multi-Family 120/240V - 200 Amp | 325.00 | 375.00 | Multi-Family Ganged Units | Family 120/240V - 200 Amp | 325.00 |
| 864 | New Instrument Rated Service 120/240V Over 400 Amps | 1,350.00 | 1,440.00 | | New Instrument Rated Service 120/240V Over 400 Amps | 1,350.00 |
| 865 | Three Phase | | | | Three Phase | |
| 866 | (3PH) Direct Metered Service 277/480V - 200 Amp Solar | 700.00 | 745.00 | | Service 277/480V - 200 Amp Solar | 700.00 |
| 867 | (3PH) Direct Metered Service 120/208V - 400 Amp Solar | 610.00 | 770.00 | | Service 120/208V - 400 Amp Solar | 610.00 |
| 868 | Direct Metered 400A-16 SE Meter 120/208V Up To 400 Amp | 615.00 | 650.00 | | SE Meter 120/208V Up To 400 Amp | 615.00 |

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 869 | Direct Metered 200A-16S Meter 120/208V & 277/480V Up To 200 Amp | 590.00 | 624.00 | | Direct Metered 200A-16S Meter 120/208V & 277/480V Up To 200 Amp | 590.00 |
| 870 | Direct Multi-Family Meter 120/208V | 430.00 | 450.00 | With Disconnect Feature | Direct Multi-Family Meter 120/208V | 430.00 |
| 871 | New Instrument Rated Service 120/208V 277/480 Over 400 Amps | 2,025.00 | 2,060.00 | | New Instrument Rated Service 120/208V 277/480 Over 400 Amps | 2,025.00 |
| 872 | Existing Residential Service Upgrade | 350.00 | 800.00 | | Existing Residential Service Upgrade | 350.00 |
| 873 | Residential Conductor Upgrade | 750.00 | 800.00 | | Residential Conductor Upgrade | 750.00 |
| 874 | New Primary Extension | Actual Cost of Extension | | | New Primary Extension | Actual Cost of Extension |
| 875 | Conductor Upgrade | 550.00 | 600.00 | Conductor provided by customer | Conductor Upgrade | 550.00 |
| 876 | Other Fees | | | | Other Fees | |
| 877 | Credit Disconnect Service Charge (Residential) | 40.00 | 50.00 | | Credit Disconnect Service Charge | 40.00 |
| 878 | Yard (Security) Light | Cost of Material plus 10% | | 100 watt HPS, open head, short arm | Yard (Security) Light | Cost of Material plus 10% |
| 879 | Monthly Charge | $15.00 | $15.00 | | Monthly Charge | $16.00 |
| 880 | Installation | | | | Installation | |
| 881 | On existing pole w/ secondary | of Material plus 10% | Cost of Material plus 10% | Cost of labor and materials at time of request | On existing pole w/ secondary | al plus 10% |
| 882 | On existing pole no secondary | of Material plus 10% | Cost of Material plus 10% | Cost of labor and materials at time of request | On existing pole no secondary | al plus 10% |
| 883 | New pole, light and secondary | of Material plus 10% | Cost of Material plus 10% | Cost of labor and materials at time of request | New pole, light and secondary | al plus 10% |
| 884 | **Wireless Small Cell Installations** | | | | **Wireless Small Cell Installations** | |
| 885 | Application Fees | | | | Application Fees | |
| 886 | Collocation of a small wireless facility on an existing or replacement utility pole | $100.00 | $100.00 | Each small wireless facility on the same application shall pay fee | wireless facility on an existing or replacement utility pole | $100.00 |
| 887 | Permitted use to Install, modify, or replace a utility pole associated with a small wireless facility | $250.00 | $250.00 | Permitted use described in Section 54-21-204 | modify, or replace a utility pole associated with a small wireless | $250.00 |
| 888 | Non-permitted use to install new, modify, or replace a utility pole (existing or new) | $1,000.00 | $1,000.00 | Permitted use described in Section 54-21-204 | install new, modify, or replace a utility pole | $1,000.00 |
| 889 | **ROW Use Fees-Wireless Providers shall pay the City the greater of:** | | | | **Wireless Providers shall pay the City the greater of:** | |
| 890 | provider's use of ROWs for small wireless facilites, or | $0.04 | $0.04 | | revenue related to the provider's use of ROWs | $0.04 |
| 891 | (2) Fee annually for each small wireless facilites | $250.00 | $250.00 | | (2) Fee annually for each small wireless facilites | $250.00 |
| 892 | City Utility Pole Collocation Fee per pole that wireless provider collocates a small wireless facility | $50.00 | $50.00 | | Collocation Fee per pole that wireless provider collocates a small | $50.00 |
| 893 | Other Fees: A wireless provider shall pay all other applicable fees established by the City | | | Specifically including, but not limited to, electrical utility fees and business license fees | Other Fees: A wireless provider shall pay all other applicable fees established by the City | |
| 894 | **Sewer Utility Fees** | | | | | |
| 895 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 896 | **Non-Industrial Customers:** | | | | | |
| 897 | Base monthly fee | 27.80 | 29.08 | | Resolution No. 06-16 | F |
| 898 | Charge per 1,000 gallons of sewer discharged | 1.65 | 1.73 | Usage calculated on average monthly culinary water usage for approximately the five winter months when meters not read | Resolution No. 06-16 | F |
| 899 | Charge per pound per BOD discharged in excess of 250 mg/l. | 0.173 | 0.270 | Change the charge paraments from excess of 250 mg/l to exess of .46 lbs per day. | | F |
| 900 | Charge per pound per TSS discharged | 0.191 | 0.250 | | | F |
| 901 | Charge per pound of FOG in excess of 100 mg/l | 0.260 | 0.260 | | | F |
| 902 | **Industrial Customers:** | | - | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 903 | Base monthly fee | 27.55 | 28.82 | | | F |
| 904 | Charge per 1,000 gallons of sewer discharged | 2.13 | 2.23 | | | F |
| 905 | Charge per pound per BOD discharged in excess of 250 mg/l. | 0.170 | 0.270 | Change the charge paraments from excess of 250 mg/l to exess of .46 lbs per day. | Resolution No. 2006-27 | F |
| 906 | Charge per pound per TSS discharged | 0.190 | 0.254 | | Resolution No. 2006-27 | F |
| 907 | Charge per pound of FOG in excess of 100 mg/l | 0.260 | 0.260 | | Resolution No. 2006-27 | F |
| 908 | Interceptor/trap Re-inspection Fee | 102.56 | 107.28 | | | F |
| 909 | Past Due Balance Penalty | 1.50% | 1.50% | 1.5% of Past Due Balance Each Month | | F |
| 910 | Screened Compost | see below | | per cubic yard | Resolution No. 04-25 | |
| 911 | Resident | 45.00 | 47.07 | per cubic yard | | H |
| 912 | | 23.00 | 24.06 | per 1/2 cubic yard | | H |
| 913 | Non-Resident | 60.00 | 62.76 | per cubic yard | | F |
| 914 | | 30.00 | 31.38 | per 1/2 cubic yard | | F |
| 915 | Screened Compost - commercial wholesale | 60.00 | 62.76 | per cubic yard; as available | | H |
| 916 | Fill Your Own Barrel | 5.00 | 5.23 | per barrel up to 40 gal. | | H |
| 917 | Wood Chips | 6.00 | 6.28 | per cubic yard | | H |
| 918 | Pick-up Truck | 12.00 | 12.55 | Filled level with sides of bed | | F |
| 919 | Small Single-Axel Trailer | 12.00 | 12.55 | Equivalent to level-filled pick-up load | | F |
| 920 | Pick-up Truck or Small Single Axle Trailer with sideboards | 30.00 | 31.38 | | | F |
| 921 | Double Axle Trailer without sideboards | 30.00 | 31.38 | | | F |
| 922 | Double Axle Trailer with sideboards | 65.00 | 67.99 | | | F |
| 923 | Jet/Vac compor truck with operators | 400.00 | 271.00 | Per hour | | F |
| 924 | Closed Circiut TV truck with operators | 400.00 | 142.00 | Per hour | | F |
| 925 | **Solid Waste Utility Fees** | | | | | |
| 926 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 927 | **Residential Customers:** | | | | | |
| 928 | Monthly charge for first solid waste receptacle | 16.49 | 16.82 | | Resolution No. 04-10 | F |
| 929 | Monthly charge for each subsequent receptacle | 12.40 | 12.65 | | Resolution No. 04-10 | F |
| 930 | Missed can pickup | 43.93 | 43.93 | | Resolution 2020-38 | F |
| 931 | New Fee- New Garbage or Recycling Can | 100.65 | 100.65 | | | |
| 932 | Recycle can | 10.50 | 10.82 | | | H |
| 933 | **Commercial Customers:** | | | | | |
| 934 | Contract with private waste collection companies | - | | | Resolution No. 04-10 | |
| 935 | Past Due Balance Penalty | 1.50% | | 1.5% of Past Due Balance Each Month | | F |
| 936 | **Storm Water Utility Fees** | | | | | |
| 937 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 938 | Base monthly fee | | | | | |
| 939 | Hard Surface | 8.00 | 8.35 | Per Equivalent Resident Unit | | H |
| 940 | Gravel Surface | 6.00 | 6.26 | Per Equivalent Resident Unit | | H |
| 941 | Jet/Vac compor truck with operators | 400.00 | 271.00 | Per hour | | F |
| 942 | Closed Circiut TV truck with operators | 400.00 | 142.00 | Per hour | | F |
| 943 | **Water Utility Fees** | | | | | |
| 944 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 945 | **Residential Customers (No Secondary Water Available):** | | | | | |
| 946 | Base monthly fee | 19.76 | 20.62 | Rates apply March to October when water meters are not read monthly | Resolution No. 17-xx | F |
| 947 | Charges per 1,000 gallons of usage based on a 30-day reading period: | | - | | Resolution No. 17-xx | |
| 948 | 0-5,000 | Included in Base | - | | Resolution No. 17-xx | |
| 949 | 5,001-12,000 | 1.03 | 1.08 | | Resolution No. 17-xx | F |
| 950 | 12,001-20,000 | 1.36 | 1.42 | | Resolution No. 17-xx | F |
| 951 | 20,001-40,000 | 1.69 | 1.76 | | Resolution No. 17-xx | F |
| 952 | 40,001-60,000 | 2.01 | 2.10 | | Resolution No. 17-xx | F |
| 953 | 60,001-100,000 | 2.29 | 2.39 | | Resolution No. 17-xx | F |
| 954 | 100,001-150,000 | 3.10 | 3.24 | | Resolution No. 17-xx | F |
| 955 | 150,001-200,000 | 3.53 | 3.69 | | Resolution No. 17-xx | F |
| 956 | Over 200,0000 | 4.35 | 4.54 | | Resolution No. 17-xx | F |
| 957 | Base monthly fee | 19.76 | 20.62 | Rates apply March to October when water meters are not read monthly | Resolution No. 17-xx | F |

**SPRINGVILLE CITY**
**FISCAL YEAR 2027**
**INTERIM BUDGET**

Exhibit B

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 958 | Charges per 1,000 gallons of usage per month: | | - | | Resolution No. 17-xx | |
| 959 | 0-5,000 | Included in Base | - | | Resolution No. 17-xx | |
| 960 | Over 5,000 | 1.25 | 1.30 | | Resolution No. 17-xx | F |
| 961 | | - | - | | | |
| 962 | **Commercial and Master Meter Customers (No Secondary Water Available):** | - | - | | | |
| 963 | Base monthly fee | 19.76 | 20.62 | | Resolution No. 17-xx | F |
| 964 | Charge per 1,000 gallons of usage per month | 1.70 | 1.77 | | Resolution No. 17-xx | F |
| 965 | | | - | | | |
| 966 | **Industrial Customers (No Secondary Water Available):** | | - | | | |
| 967 | Base monthly fee | 19.76 | 20.62 | | Resolution No. 17-xx | F |
| 968 | Charge per 1,000 gallons of usage per month | 1.97 | 2.06 | | Resolution No. 17-xx | F |
| 969 | | | - | | | |
| 970 | **Residential Customers (Secondary Water Available):** | | - | | | |
| 971 | Base monthly fee | 19.76 | 20.62 | Rates apply March to October when water meters are not read monthly | Resolution No. 17-xx | F |
| 972 | Charges per 1,000 gallons of usage based on a 30-day reading period: | | - | | Resolution No. 17-xx | |
| 973 | 0-5,000 | Included in Base | - | | Resolution No. 17-xx | |
| 974 | 5,001-12,000 | 1.16 | 1.22 | | Resolution No. 17-xx | F |
| 975 | 12,001-20,000 | 1.53 | 1.60 | | Resolution No. 17-xx | F |
| 976 | 20,001-40,000 | 1.91 | 1.99 | | Resolution No. 17-xx | F |
| 977 | 40,001-60,000 | 2.27 | 2.37 | | Resolution No. 17-xx | F |
| 978 | 60,001-100,000 | 2.58 | 2.69 | | Resolution No. 17-xx | F |
| 979 | 100,001-150,000 | 3.49 | 3.65 | | Resolution No. 17-xx | F |
| 980 | 150,001-200,000 | 3.99 | 4.16 | | Resolution No. 17-xx | F |
| 981 | Over 200,0000 | 4.90 | 5.12 | | Resolution No. 17-xx | F |
| 982 | Base monthly fee | 19.76 | 20.62 | Rates apply October to March when meters are not | Resolution No. 17-xx | F |
| 983 | Charges per 1,000 gallons of usage per month: | | - | read monthly | Resolution No. 17-xx | |
| 984 | 0-5,000 | Included in Base | - | | Resolution No. 17-xx | |
| 985 | Over 5,000 | 1.26 | 1.31 | | Resolution No. 17-xx | F |
| 986 | | - | - | | | |
| 987 | **Commercial and Master Meter Customers (Secondary Water Available):** | - | - | | | |
| 988 | Base monthly fee | 19.76 | 20.62 | | Resolution No. 17-xx | F |
| 989 | Charge per 1,000 gallons of usage per month | 1.88 | 1.97 | | Resolution No. 17-xx | F |
| 990 | | | - | | | |
| 991 | **Industrial Customers (Secondary Water Available):** | | - | | | |
| 992 | Base monthly fee | 19.76 | 20.62 | | Resolution No. 17-xx | F |
| 993 | Charge per 1,000 gallons of usage per month | 2.21 | 2.31 | | Resolution No. 17-xx | F |
| 994 | | | - | | | |
| 995 | **Secondary Water** | | - | | | |
| 996 | | | - | | | |
| 997 | **Residential Customers** | | - | | | |
| 998 | Secondary Water Base Monthly Fee | No Fee | - | | Resolution No. 06-13 | |
| 999 | Charges per 1,000 gallons of usage based on a 30-day reading period: | | - | Rates apply March to October when water meters | Resolution No. 06-13 | |
| 1000 | 0-5,000 | Included in Base | - | are read monthly | Resolution No. 06-13 | |
| 1001 | 5,001-20,000 | 0.94 | 0.98 | | Resolution No. 06-13 | F |
| 1002 | 20,001-60,000 | 1.47 | 1.54 | | Resolution No. 06-13 | F |
| 1003 | 60,001-100,000 | 1.96 | 2.04 | | Resolution No. 06-13 | F |
| 1004 | 100,001-150,000 | 2.45 | 2.56 | | Resolution No. 06-13 | F |
| 1005 | 150,001-200,000 | 2.94 | 3.06 | | Resolution No. 06-13 | F |
| 1006 | Over 200,0000 | 3.91 | 4.09 | | Resolution No. 06-13 | F |
| 1007 | | | - | | | |
| 1008 | **Commercial and Master Meter Customers:** | | - | | | |
| 1009 | Base monthly fee | 19.76 | 20.62 | | Resolution No. 06-13 | F |
| 1010 | Charge per 1,000 gallons of usage per month | 1.18 | 1.24 | | Resolution No. 06-13 | F |
| 1011 | | | - | | | |
| 1012 | **Industrial Customers:** | | - | | | |
| 1013 | Base monthly fee | 19.76 | 20.62 | | Resolution No. 06-13 | F |
| 1014 | Charge per 1,000 gallons of usage per month | 1.39 | 1.45 | | Resolution No. 06-13 | F |

SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

| 2 | | Approved Fee | FY 2027 Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
|---|---|---|---|---|---|---|
| 1015 | | | - | | | |
| 1016 | Canyon Water Users Facility Fee | 20.37 | 21.27 | per month | Resolution No. 2013-31 | F |
| 1017 | | | | **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. | | |
| 1018 | **Miscellaneous** | | | | | |
| 1019 | Secondary Water Meter 3" | 2,774.82 | 2,780.00 | | Resolution 2020-38 | |
| 1020 | Secondary Water Meter 4" | 3,327.93 | 4,240.76 | | Resolution 2020-38 | |
| 1021 | Secondary Water Meter 6" | 5,082.83 | 6,311.36 | | Resolution 2020-38 | |
| 1022 | Culinary Water Meter 3" | 4,201.63 | 2,780.00 | Requires an additional 2" meter fee for the 2" bypass | Resolution 2020-38 | |
| 1023 | Culinary Water Meter 4" | 6,421.43 | 4,240.76 | Requires an additional 2" meter fee for the 2" bypass | Resolution 2020-38 | |
| 1024 | Culinary Water meter 6" | 9,072.87 | 6,311.36 | | | |
| 1025 | Culinary Water Meter 8" Fire Flow Meter | 19,086.93 | 19,086.93 | | Resolution 2020-38 | |
| 1026 | Fire Hydrant Meter Rental Charge | 200.00 | 200.00 | Per month; water charged at commercial rate | Resolution 2020-38 | |
| 1027 | Past Due Balance Penalty | | | 1.5% of Past Due Balance Each Month | | F |
| 1028 | Construction Water Usage Fee | 65.00 | 65.00 | To cover unmetered water usage during construction | | F |
| 1029 | Secondary Water Inspection Fee | 65.00 | 65.00 | | | F |
| 1030 | New Construction Water Sampling & Flushing (Per Sampling & Flushing Round) | 275.00 | 275.00 | Each round will be charged this fee | | F |
| 1031 | Water Meter Testing | 70.00 | 70.00 | If meter accuracy is within AWWA standards, the customer will be charged this fee | | F |
| 1032 | Plat "A" Irrigation Assessments | | | | | |
| 1033 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 1034 | Irrigation Time 40 Minutes or Less | 147.16 | 153.78 | Includes Strawberry User, Irrigation Ticket, and Water Rights Fees | Resolution No. 06-11 | M |
| 1035 | Irrigation Time More than 40 Minutes | 150.54 | 157.31 | First Hour | Resolution No. 06-11 | M |
| 1036 | | 18.62 | 19.46 | Per each hour above the first hour | Resolution No. 06-11 | M |
| 1037 | | 6.77 | 7.07 | Irrigation Ticket Fee | Resolution No. 06-11 | M |
| 1038 | | 6.77 | 7.07 | Water Right Fee per 15 minutes increments over initial 15 extra minutes | Resolution No. 06-11 | M |
| 1039 | | | | | Resolution No. 06-11 | |
| 1040 | Highline Ditch Fees | | | | | |
| 1041 | | Approved Fee | Proposed Fee | Additional Conditions | Reference | Cost Recovery Code |
| 1042 | Highline Ditch User Fee- Per user | 54.57 | 54.57 | | | M |
| 1043 | Highline per acre foot | 19.35 | 19.35 | | | M |
| 1044 | Strawberry per acre foot | 34.78 | 34.78 | | | 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 at 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 is 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 scheduled 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 increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

REVENUE BONDS:
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 foes 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.