SPANISH FORK
PRIDE & PROGRESS

Budget Presentation
Fiscal Year 2025 Rev 1

October 15, 2024

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Salary Ranges Changes

FY'24 Current Salary Effective October 7, 2023		Salary Ranges - Dynamic Proposed October 5, 2024		
Pay Grade	Annual Midpoint	Pay Grade	Annual Midpoint	% Change
3	$44,714	3	$46,438	3.9%
4	$49,553	4	$51,473	3.9%
5	$52,667	5	$54,935	4.3%
6	$56,948	6	$58,980	3.6%
7	$63,448	7	$67,118	5.8%
8	$67,065	8	$69,518	3.7%
9	$74,156	9	$77,057	3.9%
9P	$78,258	9P	$81,850	4.6%
10	$82,359	10	$86,643	5.2%
11	$88,743	11	$93,808	5.7%

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Salary Ranges Changes

FY'24 Current Salary Effective October 7, 2023		Salary Ranges - Dynamic Proposed October 5, 2024		
Pay Grade	Annual Midpoint	Pay Grade	Annual Midpoint	% Change
12	$92,998	12	$95,788	3.0%
12P	$94,680	12P	$101,415	7.1%
13	$106,099	13	$112,140	5.7%
14	$113,956	14	$119,369	4.8%
15	$116,553	15	$123,546	6.0%
16	$125,794	16	$131,437	4.5%
17	$136,466	17	$146,895	7.6%
18	$151,518	18	$161,402	6.5%
CM	$177,170	CM	$189,749	7.1%
			Average	**5.09%**

Why do we need a budget revision 3 months into the fiscal year?

- **Carry-Over Projects**
- **Fee Schedule Changes**
- **Salary Adjustments**

A carry-over project is defined as a project that was budgeted for in the previous year's budget, but due to timing or construction circumstances, the project was not completed. Unspent funds now need to be carried-over from the previous budget to the current fiscal year. In all cases, unspent monies will be pulled from the respective funds' unspent cash reserves.

Changes to Expense Categories

Since the publication of the FY2025 Original Budget, several changes have been made to streamline and simplify the expense categories. These adjustments involved merging smaller categories, which accounted for relatively minor amounts compared to other categories. The goal of these changes was to enhance clarity and make the budget easier for readers to understand.

Changes to Expense Categories

- ***Books, Subscriptions & Memberships*** & ***Education, Training & Travel*** - Professional Development.
- ***Fuel, Telephone, & Utilities*** - Fuel & Utilities.
- ***Insurance Premiums & Liability Claims*** - Risk Management
- The ***Bad Debt*** category was moved into the Other Services category.
- The ***Contract Labor*** category was moved into the Equipment Maintenance.
- The special event categories of ***Miss Spanish Fork, Fiesta Days Celebration, Rodeo, and Festival of Lights*** are now combined into a single Festival of Lights (FoL), Fiesta Days, & Miss SF Pageants category.

EXPENSES BY FUND	6/30/2022 FY2022 Prior 3 Actuals	6/30/2023 FY2023 Prior 2 Actuals	6/30/2024 FY2024 Prior 1 Actuals	8/31/2024 FY2025 Current Yr Actuals	6/30/2025 FY2025 Original Budget	6/30/2025 FY2025 Rev 1 Budget	FY2025 Difference
Total Personnel	$ 19,012,591	$ 22,422,861	$ 25,155,820	$ 4,553,329	$ 29,041,604	$ 29,351,994	$ 310,390
Total Operation	$ 11,344,067	$ 13,046,744	$ 13,401,694	$ 3,248,638	$ 13,821,286	$ 13,810,285	-$ 11,001
Total Capital	$ 1,608,808	$ 1,212,152	$ 353,181	$ 37,646	$ 255,000	$ 255,000	$ 0
Total General Fund	**$ 31,965,466**	**$ 36,681,757**	**$ 38,910,695**	**$ 7,839,613**	**$ 43,117,890**	**$ 43,417,279**	**$ 299,389**
Total Personnel	$ 9,757,543	$ 11,038,373	$ 11,737,842	$ 2,034,680	$ 12,729,835	$ 12,929,487	$ 199,652
Total Operation	$ 42,396,928	$ 47,827,690	$ 50,144,474	$ 10,791,134	$ 53,563,177	$ 53,791,293	$ 228,116
Total Capital	$ 38,960,357	$ 57,638,775	$ 74,741,968	$ 14,471,724	$ 71,161,454	$ 75,627,717	$ 4,466,263
Total Debt	$ 3,761,196	$ 4,455,232	$ 5,060,742	$ 228,136	$ 7,826,288	$ 7,826,288	$ 0
Total Enterprise Funds	**$ 94,876,024**	**$ 120,960,070**	**$ 141,685,026**	**$ 27,525,674**	**$ 145,280,754**	**$ 150,174,785**	**$ 4,894,031**
Land Acq. & Cap. Buildings	$ 1,837,432	$ 3,567,229	$ 4,037,043	$ 439,886	$ 935,000	$ 935,000	$ 0
Golf Course Projects	$ 3,588,664	$ 168,884	$ 0	$ 8,814	$ 25,000	$ 442,770	$ 417,770
Verk Industrial Park	$ 0	$ 0	$ 5,968,333	$ 4,187,107	$ 37,716,793	$ 37,716,793	$ 0
River Reclamation & Trails	$ 7,758	$ 1,068	$ 3,439	$ 0	$ 0	$ 0	$ 0
Fire Station Construction	$ 0	$ 0	$ 0	$ 0	$ 750,000	$ 750,000	$ 0
Rec. Center Construction	$ 0	$ 1,130,702	$ 29,586,250	$ 6,308,968	$ 40,500,000	$ 40,500,000	$ 0
Parks Projects	$ 365,948	$ 2,923,642	$ 1,740,484	$ 45,996	$ 1,395,000	$ 1,550,087	$ 155,087
Debt - General Fund	$ 1,685,100	$ 1,889,285	$ 2,250,120	$ 0	$ 5,612,100	$ 5,612,100	$ 0
Fire Retirement Fund	$ 37,505	$ 39,442	$ 43,318	$ 0	$ 125,100	$ 125,100	$ 0
Special Revenue Fund - RAP	$ 156,655	$ 453,791	$ 1,401,136	$ 12,543	$ 931,000	$ 1,109,000	$ 178,000
Special Revenue Fund - LBA	$ 11,126,907	$ 14,983,944	$ 10,823,884	$ 10,350	$ 2,185,984	$ 2,185,984	$ 0
Special Revenue Fund - RDA	$ 0	$ 461,854	$ 984,631	$ 1,522,665	$ 1,040,583	$ 1,040,583	$ 0
Total Miscellaneous Funds	**$ 18,805,969**	**$ 25,619,841**	**$ 56,838,638**	**$ 12,536,329**	**$ 91,216,560**	**$ 91,967,417**	**$ 750,857**
All Funds Expenses	**$ 145,647,459**	**$ 183,261,668**	**$ 237,434,359**	**$ 47,901,616**	**$ 279,615,204**	**$ 285,559,482**	**$ 5,944,278**

Proposed Fee Schedule Changes

Business Licensing	Current	FY 2025 Rev 1
Business License Fee	$60	$ 80

Proposed Fee Schedule Changes

Oaks Event Center Rates	Current	FY 2025 Rev 1
Monday - Thursday 4:00-11:00 pm	$1,400	$1600 (Jan 1)
Monday - Thursday All Day (12 Hours)	$1,800	$1900 (Jan 1)
Friday - Sunday & Holidays 4:00-11:00 pm	$1,700	$1900 (Jan 1)
Friday - Sunday & Holidays All Day (12 Hours)	$2,100	$2400 (Jan 1)
Monday - Thursday Hourly Rate (minimum of 3 hours)	$200	$250 (Jan 1)
Friday-Sunday & Holidays Hourly Rate (3 hr. minimum)	$250	$300 (Jan 1)

Baseball/Softball Fields Rentals	Current	FY 2025 Rev 1
Small Baseball Field (JC, Kiwanis, East, Fireman, Rotary, Pony)	$50/2hr or $100/day	$75/2hr or $150/day
Large Field (Nelson, SP Field 8)	$75/2hr or $150/day	$100/2hr or $200/day
Softball (Sports Park Fields 1-7)	$50/2hr or $100/day	$75/2hr or $150/day

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Proposed Fee Schedule Changes

The Oaks Golf Course	Current	FY 2025 Rev 1
Green Fees Mon-Thursday	Per 9 holes $16	Per 9 holes $18 (Jan 1)
Green Fees Friday, Saturday, & Sunday	Per 9 holes $18	Per 9 holes $20 (Jan 1)
Green Fees Junior Mon- Thurs	Per 9 holes $12 Jr.	Per 9 holes $14 (Jan 1)
Season Pass Regular (7 day only available) NO NEW	7 day $1,025	7 day $1,100 (only for current pass holders) (Dec 1)
Season Pass Junior (5 day Mon-Thurs Only)	5 day $500	SAME
Season Pass Senior (5 day only available) NO NEW	5 day $775	5 day $825 (only for current pass holders) (Dec 1)
Carts	$10/ player/ 9 holes	SAME
Private Carts Trail Fee	Did Not Exist	$10 (Dec 1)
Driving Range	$6 small $8 medium, $10 large	$7 small $10 medium, $12 large (Jan 1)
Club Rental	$12 per nine, $24 per 18	SAME
Pull Carts	$3 per 9, $6 per 18	SAME
Cart Punch Pass	20 - 9 holes - $180	20 - 9 holes - $185 (Dec 1)
As of January 1, 2024 all fees are before sales tax.		

Proposed Fee Schedule Changes

Football	**Current**	**FY 2025 Rev 1**
Jr. Gridiron 1st-2nd	$35	$40
Youth Flag 3rd-9th	$45	$50
High School 10th-12th	Did Not Exist	$60
Mens Flag	$425/team	$450/team
Soccer	**Current**	**FY 2025 Rev 1**
Women Outdoor	$275/team	SAME
Youth Soccer	$35	$40
Reversible Jersey	$12	SAME
Optional Soccer Clinic (fall only $10.00) and League (5 yrs. - 6th grade)	$45	$50
League (7th-9th grades)	$45	$50
Little Kickers Soccer (Non-resident add $5.00)	$35	SAME
Youth Softball	**Current**	**FY 2025 Rev 1**
Accelerated Softball 10u, 12u & 14u	$650/team	SAME
Phoenix fast pitch 9th-12th grade	$60	$65
Fox fast pitch 7th-9th grade	$60	$65
Filly fast pitch 5th-6th grade	$55	$60
Falcon fast pitch 3rd-4th grade	$55	$60
Coach pitch	$30	$35
T-ball	$30	$35

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Proposed Fee Schedule Changes

Fishing	Current	FY 2025 Rev 1
Urban Fishing Program	$30	$35

Wrestling	Current	FY 2025 Rev 1
League Only (5 year old - 7th grade)	$45	$50

Pickleball	Current	FY 2025 Rev 1
Tournaments (Pickle Jam, Wicked Pickle)	$40/tournament	SAME
Leagues (Kitchen Cleaner Ladder)	$80/Team	SAME
Leagues (Spring/ Fall Ladder)	$25/Individual	$40/Individual
Instruction	$20.00	SAME
Jr. Pickleball Clinic and League (URPA)	$50.00	SAME

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Proposed Fee Schedule Changes

Camps & Clinics	Current	FY 2025 Rev 1
Fastpitch Clinic	$15	SAME
Sports & Fitness (Non Resident add $10)	$35	$40
Kids in the Park (Non Resident add $10)	$90	SAME

Non-resident registration fees are capped at a maximum of $50 per family per year. There are no non-resident fees added for Camps. Family includes dependent children living at home (including students). Add $5.00 late fee when registering after scheduled time.

Proposed Fee Schedule Changes

The Gun Club	Current	FY 2025 Rev 1
Practice Round (Members)	$7.00 per 25 targets	SAME
Practice Round (Non-Members)	$8.00 per 25 targets	SAME
Practice Round 10 Punch Card (Members)	$65.00 per 10 Rounds	SAME
Youth Sporting Clay Target Price (18 and younger)	$.36 cents per target	$.40 cents per target
Member Sporting Clay Target Price	$.40 cents per target	$.42 cents per target
Non-Member Sporting Clay Target Price	$.46 cents per target	SAME

Gun Club	Current	FY 2025 Rev 1
Annual Membership	$35	$40.00
Lifetime Membership	$350	SAME

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Proposed Fee Schedule Changes

City Events & Performances		
Arts Council	**Current**	**FY 2025 Rev 1**
Spanish Fork Chorale	$40/person per semester, additional family member $20	SAME
Youth Arts Festival	$35/10 hours of instruction (supplies not included)	$40/10 hours of instruction (supplies not included)
Youth Theater Admission	$3 General Admission	$5 General Admission/ $15 Family Admission
Youth Theater Participation	$ 40	$ 45
SF Community Theater Tickets	$10/adults, $8/students, $6/children, $40 group(up to 6)	SAME
Harvest Moon Vendor	$50 per booth	SAME

Proposed Fee Schedule Changes

Fiesta Days Events	Current	FY 2025 Rev 1
Kickball Tournament	$80/team	SAME
Softball Tournament	$350/team	SAME
Tennis Tournament	Early -$15/singles, $35 doubles -- Regular -$20/singles, $40 doubles	SAME
Corn Hole Tournament	$30 / Team	SAME
Pickleball Tournament	$40 / Team	SAME
Speedy Spaniard 10K	$13/early reg., $20/final reg. Optional t-shirt $7.00	$13/early reg., $20/final reg. Optional t-shirt $8.00
Speedy Spaniard Mile Run	$8/early reg., $15/final reg. Optional t-shirt $7.00	$8/early reg., $15/final reg. Optional t-shirt $8.00
Golf Tournament	$130/team (does not include cart)	SAME
Baby Contest	$10/pre-reg., $25/day of contest	$15/pre-reg., $25/day of contest

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Proposed Fee Schedule Changes

Special Events	Current	FY 2025 Rev 1
MVP Baseball Tournament	$500	SAME
Big Slam Softball Tournament	$500	$575
Soph RR Softball Tournament	$475/team	$500/team
Fri Night Co-ed Softball Tournament	$350/team	SAME
Thanksgiving Dodgeball Tournament	$80/team	SAME
Festival of Lights	$15/car, $30 vans, trailers, $55/bus, $15/ Senior Center or Facility- $5 discount when using advanced ticketing.	SAME
Toys 4 Kids Co-ed Tournament	$175/team	SAME
Special Event App Review Fee	$25 per application per review (dont charge) $50 per application per review (charge)	SAME
Little Miss SF Tickets	$3/person, $10 family	$5/person, $15 family
Little Miss SF Registration	$65 Early Registration $70 for regular Registration	SAME
Miss SF Tickets	$8 per person	$10 per person
Children's Market Booth	$20 Family; $15 Double; $10 Individual	SAME

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Proposed Fee Schedule Changes

Burials & Interments		
Cemetery	**Current**	**FY 2025 Rev 1**
Lot (resident)	Tier1 $800 Tier2 $900 Tier3 $1,000	Tier1 $1000 Tier2 $1200 Tier3 $1,400
Lot (non-resident)	Tier1 $1,100 Tier2 $1,200 Tier3 $1,300	Tier1 $1,600 Tier2 $1,800 Tier3 $2,000
Open/Close (resident)	$550	SAME
Open/Close (non-resident)	$850	$ 550
Open/Close Double Deep (resident)	$850 first - $550 second	SAME
Open/Close Double Deep (non-resident)	$1,250 first - $850 second	$850 first - $550 second
Disinterment (resident & non-resident)	$1,250	SAME
1/2 lot Disinterment (non-resident & non-resident)	$625	SAME
After hours - Hearse arrives after 3:30 PM additional charge	$250	SAME
Saturday burial additional charge	$250	SAME
Failure to give 72 hour advanced notice additional charge	$250	SAME
Transfer of Deeds (resident to resident; non-resident to resident)	$25	SAME
Transfer of Deeds (resident to non-resident)	$300	$ 600

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Proposed Donation

Rotary Club use of High Chaparral to sort and organize dictionaries that they donate to schools. $300 value

General Fund Budget Summary

Budgeted revenue is increasing by $364k.

Budgeted expenses are increasing by $300k.

Budgeted transfers out are increasing by $87k.

Budgeted contribution to fund balance is decreasing by $23k.

- Fund balance increase is changing from $201k to 178k.

State law requires that the General Fund balance remain between 5-35% of revenues.

We started the year at 30% and we are projecting that we will end the fiscal year at 29.5%.

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General Fund Budget Revenues Summary

Budgeted revenues increasing by $364k. Major changes include:

- Increasing business licenses revenue by $37k.
  - Proposed fee increase along with this.
- Budgeting for $36k in revenue from state wildfire.
- Budgeting for an additional $160k in golf revenue.
  - Also increasing the transfer from the General Fund to the Golf Projects Fund by $87k.
- $91k increase in Interfund Services Provided.
  - These are administrative and other services provided by General Fund divisions to the Enterprise Funds.

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General Fund Budget Expense Summary

Budgeted expenses increasing by $300k.

- Personnel (wages & benefits) expenses across the General Fund are increasing by $310k or 1.07% from $29,041,604 to $29,351,994.

Capital Project Funds

Golf Course Projects Fund

- Expenses are increasing from $25k to $443k.
- Transfers in are changing from $225k to $312k.
- Revenue is going up from $125k.
    - Gateway parks is paying for a portion of a project.

Capital Project Funds

Parks Capital Project Fund

Funds unspent in last fiscal year that are being carried forward:

- Power Line Park budget is moving from $120k to $198k.

New Budget Item:

- $77k in Parks and Recreation Impact Fee Developer Reimbursements.
  - A couple of developments put in trails during construction.

Water Fund

Budgeted Expenses

Carryover Funds

- There were several projects that are carrying over funds totaling $1.8 million.

Budgeted Revenues

We received a $300k project reimbursement from a developer that we hadn't budgeted for.

Sewer Collection Fund

Budgeted Expenses

Carryover Funds

- There were several projects that are carrying over funds totaling $1 million.

Other Budget Changes of Note

- Developer Impact Fee Reimbursements decreasing from $1.1M to $371k.

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Power & Light Fund

Budgeted Expenses

- Carryover projects are increasing capital expenses by over nearly $1.3M.

Other Budget Changes of Note

- Developer Impact Fee Reimbursements decreasing from $560k to $367k.

Streets and Storm Drain Fund

Budgeted Expenses

- The budget for land is increasing from zero to $550k.
- Other capital expenses are going up $365k.

Other Budget Changes of Note

- Developer Impact Fee Reimbursements increasing from $1.86M to $2.1M.

Budgeted Revenue

- Increasing the road closure revenue from $100k to $175k.

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Motor Pool Fund

Increasing Vehicle & Equipment purchases by $306k.

Questions?

Redevelopment Agency Budget Fiscal Year 2025 Rev 1

October 15, 2024

Redevelopment Agency Budget Changes

Carrying over funds in the North Industrial RDA.

- This is a carryover of unspent funds from last year on the project to pipe the Main Street Ditch by the Airport.
- Carrying over $1.8 million from last year.

Questions?