

MEETING CANCELED

The Springville City Council
Work Study Meeting
scheduled for
5:30 p.m.
August 19, 2025
has been canceled

The Regular Council Meeting and Truth and
Taxation Public Hearing will be held at 7:00 p.m.

MEETING WILL BE HELD IN PERSON AND ONLINE

The public is invited to participate as outlined below:

- In Person - The meeting will be held in the Council Chambers on the Main Floor of the Civic Center Building.
- Public Hearing Participation Virtual Meeting Link - <https://us06web.zoom.us/j/83480374347>
- YouTube - viewing only <https://www.youtube.com/channel/UCewh9AHZNXnpm2AD9e6Y19g>

7:00 P.M. COUNCIL MEETING - CITY COUNCIL ROOM
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CALL TO ORDER

INVOCATION

PLEDGE

APPROVAL OF THE MEETING'S AGENDA

MAYOR'S COMMENTS

PUBLIC HEARING AGENDA

1. Public Hearing for consideration of a **Resolution** regarding Truth in Taxation and adoption of the Certified Tax Rate. A property tax increase would generate \$67,465 and would offset inflationary cost increases in the general fund and provide a service level change in the Police Department - Bruce Riddle, Assistant City Administrator/Finance Director

REGULAR AGENDA

2. Consideration of a **Resolution** adopting a Final Budget for Springville City Corporation in the amount of \$116,371,444 for Expenditures and Transfers in the 2026 Fiscal Year Ending June 30, 2026.

MAYOR, COUNCIL, AND ADMINISTRATIVE REPORTS

ADJOURNMENT - CLOSED SESSION, IF NEEDED - TO BE ANNOUNCED IN MOTION

The Springville City Council may temporarily recess the meeting and convene in a closed session as provided by UCA 52-4-205.

CERTIFICATE OF POSTING - THIS AGENDA IS SUBJECT TO CHANGE WITH A MINIMUM OF 24-HOURS NOTICE - POSTED 08/15/2025

In compliance with the Americans with Disabilities Act, the city will make reasonable accommodations to ensure accessibility to this meeting. If you need special assistance to participate in this meeting, please contact the City Recorder at (801) 489-2700 at least three business days prior to the meeting.

Meetings of the Springville City Council may be conducted by electronic means pursuant to Utah Code Annotated Section 52-4-207. In such circumstances, contact will be established and maintained by telephone or other electronic means, and the meeting will be conducted pursuant to Springville City Municipal Code 2-4-102(4) regarding electronic meetings.

s/s - Kim Crane, MMC, City Recorder



STAFF REPORT

DATE: August 12, 2025
TO: Honorable Mayor and City Council
FROM: Bruce Riddle, Finance Director
SUBJECT: ADOPTION OF A FINAL TAX RATE AND BUDGET

RECOMMENDED MOTION

The Finance Department recommends that the City Council approve a resolution adopting the Certified Tax Rate of 0.001079 (comprised of a tax rate of 0.000759 for General Operations of the City and a tax rate of 0.000320 for Interest and Sinking Fund/Bond purposes) 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.

EXECUTIVE SUMMARY

Consistent with State law, the Council is required to adopt a final budget prior to June 30 of each year for the ensuing fiscal year unless the city plans to proceed with a Truth in Taxation hearing as a result of plans to increase property tax revenue beyond the certified rate established by the County, in which case the Final Budget must be adopted by September 1. Such is the case this year; thus, the Council adopted a Tentative Budget that was effective July 1, 2025, and remained in place until a Truth in Taxation hearing was held in August. The Truth in Taxation hearing was properly noticed to be held on August 19, 2025.

The final tax rate would increase property tax budgeted revenue by 2.17% or \$67,465 above last year's property tax budgeted revenue, excluding eligible new growth. The increase would offset inflationary increases for operations in the General Fund and also fund a small change in the organizational structure of the Police Department by replacing the Corporal classification with a new Master Officer classification.

The tax on an average residence (valued at \$475,000) would increase from \$194.11 to \$198.29, which is \$4.18 or approximately 2.15%. The tax on a business valued at \$475,000 would increase from \$352.93 to \$360.53, which is \$7.60 or approximately 2.15%.

SUMMARY OF ISSUES/FOCUS OF ACTION

Under State law, the City must annually adopt a certified property tax rate if it wishes to levy property taxes on residences and businesses to generate revenue for providing city services.

Inflationary pressures and service level changes are driving the need for the property tax increase.

BACKGROUND

Utah Code Ann. Section 59-2-919 states that a taxing entity may not levy a tax rate that exceeds the certified tax rate unless it conducts a public hearing on the issue at which all interested parties desiring to be heard are given an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment ("Truth in Taxation Hearing").

The City Council held a budget strategy session on January 14, 2025, followed by a budget retreat on April 29, 2025, where budget materials previously distributed were presented and discussed. Taking input from the Council, the staff made changes to the budget documents presented in the retreat, and on May 6, 2025, the Springville City Council adopted a Tentative Budget for the 2025-2026 fiscal year. The Tentative Budget was made available for public review for at least 10 days prior to a public hearing on June 17, 2025.

On June 17, 2025, the City Council opened a properly noticed public hearing to gather comments on the proposed budget. After closing the public hearing, the City Council adopted the Tentative Budget with its proposed property tax revenues to be effective July 1, 2024, and to remain in place until a Truth in Taxation hearing was held in August.

DISCUSSION

On August 19, 2025, the City Council is scheduled to open a properly noticed public hearing to gather comments on a final property tax rate. After considering the public comments, the Council can now vote on a resolution adopting the Tentative budget as a Final budget with a final certified property tax rate of 0.001079 (comprised of a tax rate of 0.000759 for General Operations of the City and a tax rate of 0.000320 for Interest and Sinking Fund/Bond purposes).

ALTERNATIVES

The Council can choose not to raise the property tax rate, but it must adopt a final tax rate and adopt a balanced final budget by September 1, 2025. If the Council chooses not to raise the property tax rate, reductions in the budget of approximately \$67,000 will need to be made in order to balance the budget.



FISCAL IMPACT

The final tax rate, as proposed, represents a 2.17% property tax increase, which would generate approximately \$67,000 in general fund revenue.



Utah State Tax Commission - Property Tax Division Resolution Adopting Final Tax Rates and Budgets	Form PT-800 Rev. 02/15
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County: **UTAH**Tax Year: **2025**

It is hereby resolved that the governing body of:

SPRINGVILLE CITYapproves the following property tax rate(s) and revenue(s) for the year: **2025**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	3,180,742	0.000759
20 Interest and Sinking Fund/Bond	1,339,338	0.000320
190 Discharge of Judgement		
	\$4,520,080	0.001079

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____



STAFF REPORT

DATE: August 12, 2025
TO: Honorable Mayor and City Council
FROM: Bruce Riddle, Finance Director
SUBJECT: SPRINGVILLE CITY FY 2026 FINAL BUDGET

RECOMMENDED MOTION

The Finance Department recommends that the City Council approve **A RESOLUTION ADOPTING A FINAL BUDGET FOR SPRINGVILLE CITY CORPORATION IN THE AMOUNT OF \$116,371,444 FOR EXPENDITURES AND TRANSFERS IN THE 2026 FISCAL YEAR ENDING JUNE 30, 2026.**

EXECUTIVE SUMMARY

Consistent with State law, the Council is required to adopt a final budget prior to June 30 of each year for the ensuing fiscal year unless the city plans to proceed with a Truth in Taxation hearing as a result of plans to increase property tax revenue beyond the certified rate established by the County. Such is the case this year; thus, the Council adopted a Tentative Budget that was effective July 1, 2025 and remained in place until a Truth in Taxation hearing was held in August. The Truth in Taxation hearing was properly noticed and held on August 19, 2025. It is now proposed that the Council adopt the budget as a Final Budget for the 2026 fiscal year ending June 30, 2026.

This budget is balanced with a final property tax increase of 2.17%. There are inflationary fee increases for each of the utility funds, except Power, along with modest wage increases.

SUMMARY OF ISSUES/FOCUS OF ACTION

The Uniform Fiscal Procedures Act for Utah Cities (Utah Code 10-6-114) requires that Springville City advertise and hold a public hearing to gather comments on the budget tentatively adopted in the May Council meeting. Additionally, state statute (Utah Code 10-6-118) requires the city to adopt a final budget on or before June 30 of each fiscal period unless the city intends to go through the Truth in Taxation process, in which case

a final budget can be adopted following the Truth in Taxation hearing that will take place in August.

BACKGROUND

The City Council held a budget retreat on April 29, 2025 where budget materials previously distributed were presented and discussed. Taking input from the Council, the staff made changes to the budget documents presented in the retreat and on May 6, 2025, the Springville City Council adopted a Tentative Budget for the 2025-2026 fiscal year. The Tentative Budget was made available for public review for at least 10 days prior to the adoption of the public hearing on June 19, 2025 as required by state law.

On June 19, 2025, the City Council opened a properly noticed public hearing to gather comments on the proposed budget. After closing the public hearing, the City Council adopted the Tentative Budget with its proposed property tax revenues to be effective July 1, 2025 and to remain in place until a Truth in Taxation hearing was held in August.

DISCUSSION

The Final Budget document is attached for reference to this report. The document includes a budget message from Administrator Fitzgerald as well as budget summaries and detail.

On August 19, 2025, the City Council is scheduled to open a properly noticed public hearing to gather comments on a final property tax rate. After considering the public comments, the Council can now vote on a resolution adopting the Tentative budget as a Final budget with a final certified property tax rate of 0.001079 (comprised of a tax rate of 0.000759 for General Operations of the City and a tax rate of 0.000320 for Interest and Sinking Fund/Bond purposes).

ALTERNATIVES

The Council can provide additional direction on items in the Tentative Budget; however, the Council is required by State statute to adopt a budget no later than September 1, 2025 under which to operate for the fiscal year ending June 30, 2026.

FISCAL IMPACT

Details of the estimated revenues and expenditures are included in the documents distributed to the Council. The budget as proposed includes a 2.17% property tax increase. Changes to fees have been reflected in the Comprehensive Fee Schedule.



RESOLUTION #2025-__

**A RESOLUTION ADOPTING A FINAL BUDGET FOR
SPRINGVILLE CITY CORPORATION IN THE AMOUNT OF
\$117,410,164 FOR EXPENDITURES AND TRANSFERS IN THE
2025 FISCAL YEAR ENDING JUNE 30, 2025.**

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

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

WHEREAS, on June 18, 2024, the Municipal Council held duly noticed public hearings to receive public comment and ascertain the facts regarding the Tentative Budgets, which facts and comments are found in the hearing record; and,

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

WHEREAS, Utah Code Ann. Section 59-2-919 states that a taxing entity may not levy a tax rate that exceeds the certified tax rate unless it conducts a public hearing on the issue at which all interested parties desiring to be heard are given an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment ("Truth in Taxation Hearing");

WHEREAS, the Truth in Taxation Hearing must be held at or after 6:00 pm and cannot be held at the same time as another Truth in Taxation Hearing of another overlapping taxing entity within the City;

WHEREAS, the City, in coordination with Utah County, has scheduled the Truth in Taxation Hearing for August 20, 2024, at 7:00 pm, or as close thereafter as possible;

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

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

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

PART I:

The Springville City expenditure and transfer budgets in the amount of \$117,410,164 as set forth in the attached Tentative Budget document, including budgets for capital improvements, are hereby adopted for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

PART II:

All outstanding encumbrances and project/grant balances as of June 30, 2024, approved by the Budget Officer, shall be continued and re-appropriated for expenditure into the 2024-2025 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 \$50,000.

PART IV:

The Springville Municipal Council adopts the Certified Tax Rate of 0.001128 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.

PART V:

Employee compensation for the 2024-2025 fiscal year shall be shown on the FY 2024-2025 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 concurrently with this Budget Resolution.

PART VI:

Authorized fees and charges to defray the cost of City programs and services during the 2024-2025 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 20, 2024, 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 VIII:

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

PART IX:

This resolution shall take effect immediately.

END OF RESOLUTION.

PASSED AND APPROVED this 19th day of August 2025.

Matt Packard, Mayor

ATTEST:

Kim Crane, City Recorder