

Fiscal Year 2026 Employee Compensation Public Hearing



Salary Ranges Changes

Salary Range Changes					
Current Salary			Proposed		
Effective October 5, 2024			Effective October 4, 2025		
Pay Grade	Annual Midpoint		Pay Grade	Annual Midpoint	% Change vs. Prior Period
3	\$46,438		3	\$46,438	0.0%
4	\$51,473		4	\$54,323	5.5%
5	\$54,935		5	\$57,347	4.4%
6	\$58,980		6	\$61,504	4.3%
7	\$67,118		7	\$69,156	3.0%
8	\$69,518		8	\$72,417	4.2%
9	\$77,057		9	\$78,714	2.2%
9P	\$81,850		9P	\$85,646	4.6%
10	\$86,643		10	\$89,469	3.3%
11	\$93,808		11	\$96,472	2.8%



Salary Ranges Changes

Salary Range Changes					
Current Salary			Proposed		
Effective October 5, 2024			Effective October 4, 2025		
Pay Grade	Annual Midpoint		Pay Grade	Annual Midpoint	% Change vs. Prior Period
12	\$95,788		12	\$98,779	3.1%
12P	\$101,415		12P	\$104,961	3.5%
13	\$112,140		13	\$114,383	2.0%
14	\$119,369		14	\$121,756	2.0%
15	\$123,546		15	\$128,272	3.8%
16	\$131,437		16	\$136,075	3.5%
17	\$146,895		17	\$150,721	2.6%
18	\$161,402		18	\$168,382	4.3%
CM	\$189,749		CM	\$202,185	6.6%
				Average	3.65%



Salary Ranges Changes

Salary Ranges - Non-Benefited Positions Effective October 2025			
Grade	Hourly Minimum	Hourly Midpoint	Hourly Maximum
PT2	\$7.87	\$11.72	\$14.06
PT3	\$11.90	\$14.87	\$17.84
PT4	\$12.69	\$15.86	\$19.04
PT5	\$14.74	\$18.42	\$22.10
PT6	\$17.43	\$21.79	\$26.14
3	\$18.51	\$23.14	\$27.77
PT7	Certified Positions - paid using benefited employee pay scale		



Salary Ranges Changes

ELECTED OFFICIALS	Per Month FY'25	Per Month FY'26
Mayor	\$2,581	\$2,835
City Council	\$1,483	\$1,629



Fiscal Year 2026 Budget Revision 1 Presentation

October 7, 2025



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

- **Carry-Over Projects**
- **Fee Schedule Changes**
- **Salary Adjustments**
- **No Changes to RDA or LBA Budgets**

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.

Proposed Fee Schedule Changes

Community Development

Building & Development	Current	FY 2026 Rev 1
Building Reinspection	\$93 Flat Fee per trip	\$132 Flat Fee per trip
Plan Check Residential per plan	\$462	\$499
Plan Check Non-Residential per plan	\$1,439	\$1,634
Site Plan Review	\$3,625	\$4,022
Preliminary Plat & re-approval per Plat	\$2,780	\$3,164
Preliminary Plat Review per Lot (0 to 75)	\$116	\$129
Preliminary Plat Review per Lot (76 to 199)	\$71	\$80
Preliminary Plat Review per Lot (200+)	\$45	\$49
Final Plat & re-approval per Plat	\$2,415	\$2,679
Final Plat Review per Lot	\$122	\$135



Proposed Fee Schedule Changes

Parks & Recreation		
Recreation Programs		
Football	Current	FY 2026 Rev 1
Youth Flag (3rd-9th) (Optional 3rd-6th Camp \$10)	\$50	\$55
Soccer	Current	FY 2026 Rev 1
Women Outdoor	\$275/team	\$300/team
Youth Soccer	\$40	\$45
League (7th-9th)	\$50	\$55
Youth Softball	Current	FY 2026 Rev 1
Phoenix fastpitch (9th-12th)	\$65	\$70



Proposed Fee Schedule Changes

Volleyball	Current	FY 2026 Rev 1
Youth Volleyball - Resident (4th-9th)	\$40	\$45
Youth Volleyball - Non-resident (4th-9th)	\$50	\$55

Basketball	Current	FY 2026 Rev 1
Little Hoopsters (1st-2nd) - Resident	\$35	\$40
Little Hoopsters (1st-2nd) - Non-resident	\$45	\$50
League Only (3rd-8th)	\$45	\$55
Camp with League (3rd-8th)	\$55	\$65
League (9th-12th)	\$55	\$65



Proposed Fee Schedule Changes

The Oaks Golf Course	Current	FY 2026 Rev 1
Carts	\$10/ player/ 9 holes	\$11/ player/ 9 holes
Driving Range	\$7 small, \$10 medium, \$12 large	\$7 small, \$10 medium, \$14 large
Cart Punch Pass	20 - 9 holes - \$180	20 - 9 holes - \$200
As of January 1, 2024 all fees except the Driving Range are before sales tax.		



Proposed Fee Schedule Changes

City Events & Performances		
Arts Council	Current	FY 2026 Rev 1
Youth Theater Participation	\$ 45	\$50 monthly fee \$45 material fee
Fiesta Days Events	Current	FY 2026 Rev 1
Speedy Spaniard 10K	\$13/early reg., \$20/final reg. Optional t-shirt \$8	\$13/early reg., \$20/final reg. Optional t-shirt \$11

Special Events	Current	FY 2026 Rev 1
Big Slam Softball Tournament	\$575	\$ 600



Proposed Fee Schedule Changes

FitCity Center		
Other Facility Rentals	Current	FY 2026 Rev 1
Swim Meet Labor per hour	None	\$ 65
Colorado Timing System per meet, excluding staff time	None	\$ 165
Outdoor Pool & Pavilion - Nightly 6:30 - 8 p.m. & 8:30 -10 p.m. (200 guests then \$2 per additional person)	None	\$ 600
Outdoor Pool & Pavilion - Saturdays 10 - 11:30 a.m. (200 guests then \$2 per additional person)	None	\$ 600
Outdoor Pavilion - block 12-2:30/3:30-6 p.m.	None	\$ 250

Programs		
Programs	Current	FY 2026 Rev 1
Child Watch Late fee	None	\$1/min (cap at \$15)
Child Watch - Monthly Two Children	None	\$40 per month
Child Watch - Monthly Three Children	None	\$54 per month
Child Watch - Monthly Four or More Children	None	\$66 per month



Proposed Fee Schedule Changes

Memberships		
Recreation Center	Current	FY 2026 Rev 1
Day Use Rate		
Replacement Membership Card	None	\$5

Corporate Memberships	Current	FY 2026 Rev 1
Tier 1: 5-19 employees	None	10% off
Tier 2: 20+ employees	None	20% off



Membership Rates

Spanish Fork Resident Membership Rates			
Membership Type	Annual	3 month	1 month
Adult	\$295	\$79	\$30
Adult 60+	\$165	\$46	\$19
Youth (3-17)	\$165	\$46	\$19
Two-Party	\$405	\$106	\$39
Adult 60+ Two-Party	\$295	\$79	\$30
Youth Two-Party	\$295	\$79	\$30
Family	\$505	\$131	\$48



EXPENSES BY FUND	6/30/2023	6/30/2024	6/30/2025	8/31/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Current Yr	Original	Rev 1	Difference
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	
Total Personnel	22,422,888	25,155,821	29,105,249	4,763,828	34,055,111	34,023,341	(31,770)
Total Operation	13,218,643	13,484,692	14,098,467	3,932,083	16,562,151	16,709,154	147,003
Total Capital	1,212,152	353,181	238,171	5,000	4,000	16,000	12,000
Total General Fund	36,853,683	38,993,694	43,441,887	8,700,911	50,621,262	50,748,495	127,233
Total Personnel	11,535,136	12,351,686	13,498,161	2,034,050	14,301,922	14,473,584	171,662
Total Operation	48,235,401	50,505,907	53,210,079	14,810,385	59,281,331	59,325,093	43,762
Total Capital	62,041,741	80,994,439	58,691,319	5,568,928	39,950,877	44,228,513	4,277,636
Total Debt	5,557,117	6,162,627	8,918,707	193,000	10,389,648	10,389,648	0
Total Enterprise Funds	127,369,395	150,014,659	134,318,266	22,606,363	123,923,778	128,416,838	4,493,060
Land Acq. & Cap. Buildings	3,567,229	4,037,043	2,262,530	7,947	2,436,000	2,436,000	0
Golf Course Projects	168,884	0	379,692	377	50,000	110,000	60,000
Verk Industrial Park	0	5,968,333	24,168,985	12,426,034	27,693,546	33,099,166	5,405,620
River Reclamation & Trails	1,068	3,439	0	0	2,550,000	50,000	(2,500,000)
Fire Station Construction	0	0	29,570	61,270	4,750,000	4,750,000	0
Rec. Center Construction	1,130,702	29,586,250	32,842,107	6,794,355	9,184,109	15,906,073	6,721,964
Parks Projects	2,923,642	1,740,484	909,387	183,563	1,591,714	2,131,714	540,000
FitCity Center CIP	0	0	0	0	0	0	0
Total Capital Project Funds	7,791,525	41,335,549	60,592,271	19,473,546	48,255,369	58,482,953	10,227,584
Debt - General Government	1,889,285	2,250,120	5,558,986	0	5,618,661	6,823,854	1,205,193
Fire Retirement Fund	39,442	43,318	125,437	0	52,000	52,000	0
Special Revenue Fund - RAP	453,791	1,401,136	1,099,787	13,784	635,000	635,000	0
Special Revenue Fund - LBA	14,983,944	10,823,884	1,962,526	0	1,982,140	1,982,140	0
Special Revenue Fund - RDA	461,854	984,631	2,317,753	2,923	592,700	592,700	0
Total Miscellaneous Funds	17,828,316	15,503,089	11,064,489	16,707	8,880,501	10,085,694	1,205,193
All Funds Expenses	189,842,919	245,846,991	249,416,913	50,797,527	231,680,910	247,733,980	16,053,070

\$2.5 million decrease was moving a project to the streets fund

Carry Over of Rec Center Construction

\$1.2 million increase in the Debt Service fund is the proposal to pay off the golf loan from water early

General Fund Budget Summary

Budgeted revenue is increasing by \$136k.

Budgeted expenses are increasing by \$127k.

Budgeted transfers out are increasing by \$1,205,193.

This is to cover the early pay off of the golf loan from the water fund.

The budgeted decrease in fund balance is changing from a decrease of 383k to a decrease of 1.5 million.

- Unrestricted fund balance is projected to go from \$13.959 million to \$12.380 million. Revenues are projected to go from \$46.4 million last year to \$54.2 million this year.

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 23%.



Capital Project Funds

Golf Course Projects Fund

- This fund is funded by a portion of profits from the golf course and by rent from the business operating the sled hill.
- Expenses are increasing from \$50k to \$110k.
 - Carrying over some funds to complete work on sand traps.
- Revenue is going up from \$38k to \$188k.
 - Budgeting for some funds that were expected last fiscal year.



Capital Project Funds

Verk Industrial Park Project Fund

- We now have a better understanding of what projects can be funded in the area.
- This revision carries over about \$5.4 million in infrastructure projects.



Capital Project Funds

River Reclamation & Trails Project Fund

- We have moved the Highway 6 trail-bridge project from this fund to be accounted for in the Streets & Storm Drain fund. Project has \$2.5 million budgeted this year.



Capital Project Funds

Rec Center Construction Fund

- Expenses are increasing from \$9.2 million to \$15.9 million.
 - We are carrying over unspent funds in last year's budget to this year's budget.
- Revenue is increasing by \$1.05 million.



Water Fund

Budgeted Revenues

1.2 million increase in budget revenues. Proposed to pay off the loan from the water fund to the golf course six years early.

			Interest Rate			
			1.75%			
Year	Payment Date	Fiscal Year	Interest	Principal	Payment	Balance
	3/31/2022	2022				\$1,940,250.00
1	3/31/2023	2023	\$33,954.38	\$179,231.26	\$213,185.64	\$1,761,018.74
2	3/31/2024	2024	\$30,817.83	\$182,367.81	\$213,185.64	\$1,578,650.93
3	3/31/2025	2025	\$27,626.39	\$185,559.25	\$213,185.64	\$1,393,091.68
4	3/31/2026	2026	\$24,379.10	\$188,806.53	\$213,185.64	\$1,204,285.15
5	3/31/2027	2027	\$21,074.99	\$192,110.65	\$213,185.64	\$1,012,174.51
6	3/31/2028	2028	\$17,713.05	\$195,472.58	\$213,185.64	\$816,701.92
7	3/31/2029	2029	\$14,292.28	\$198,893.35	\$213,185.64	\$617,808.57
8	3/31/2030	2030	\$10,811.65	\$202,373.99	\$213,185.64	\$415,434.58
9	3/31/2031	2031	\$7,270.11	\$205,915.53	\$213,185.64	\$209,519.05
10	3/31/2032	2032	\$3,666.58	\$209,519.05	\$213,185.64	\$0.00
			\$191,606.37	\$1,940,250.00	\$2,131,856.37	



Balance to begin the fiscal year.



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.



Power & Light Fund

Budgeted Expenses

- Total expenses increasing \$595k from \$43.36 million to \$43.96 million.
 - The majority of this is for carryover projects.



Streets and Storm Drain Fund

Budgeted Expenses

- The Highway 6 trail-bridge project has been moved from the trails fund here. \$2.5 million budgeted this year.

Other Budget Changes of Note

- Developer Impact Fee Reimbursements increasing from \$2 million to \$2.7 million. This fluctuates with how much impact fee revenue comes in during the prior year.

Budgeted Revenue

- Non-federal grant revenue is increasing almost \$14 million this year.
 - \$13 million of which is for the multiyear trail-bridge project.



Questions?