

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

This Page Intentionally Left Blank



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Springville City
Utah**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director

Table of Contents

Table of Contents	6
Springville Profile.....	8
Goals and Strategies	13
Budget Message.....	16
Budget Resolution	25
Budget Overview	29
Organization Chart	36
Fund Descriptions and Fund Structure	37
Basis of Budgeting.....	41
Financial Policies.....	43
Debt Obligations	49
Revenue Overview	51
Capital Expenditures	61
General Fund.....	80
Summary.....	81
Revenues.....	83
Legislative Body.....	86
Administration	88
Legal	92
Finance	95
Treasury.....	99
Building Inspections	103
Planning and Zoning	106
Public Works Administration	109
Engineering	112
Police	115
Dispatch.....	119
Fire and EMS	122
Municipal Court.....	125
Parks.....	128
Canyon Parks	132
Art Museum.....	136
Clyde Recreation Center	140
Recreation.....	143
Cemetery	146
Public Art.....	150
Library	153
Senior Citizens.....	157
Transfers.....	160
Special Improvement Fund.....	161
Debt Service Fund	163
Capital Projects Funds.....	165
General CIP	166

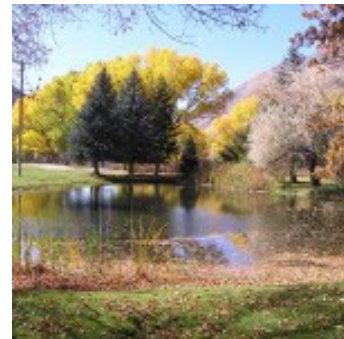
Special Revenue Funds.....	169
Streets Fund	170
Special Revenue Fund.....	175
Cemetery Trust Fund	177
Special Trusts Fund	178
Internal Service Funds (ISF)	179
ISF Engineering	181
ISF Information Services.....	185
ISF Central Shop.....	190
ISF Facilities Maintenance	193
Vehicle and Equipment Fund	198
Enterprise Funds	201
Water Fund	202
Waste Water Fund	210
Power Fund.....	218
Storm Water Fund.....	227
Solid Waste Fund.....	232
Golf Fund	238
Redevelopment Funds.....	244
Building Authority Funds.....	246
Exhibits	248
Exhibit A - Pay Scale.....	249
Exhibit B - Comprehensive Fee Schedule.....	252
Glossary	374

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 Hobbie 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 Hobbie Creek.



An Ideal Location

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

A Great Potential

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



Form of Government

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

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

Businesses in Springville

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

Major Employers in Springville

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

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

Top Sales Tax Producers (2024)

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

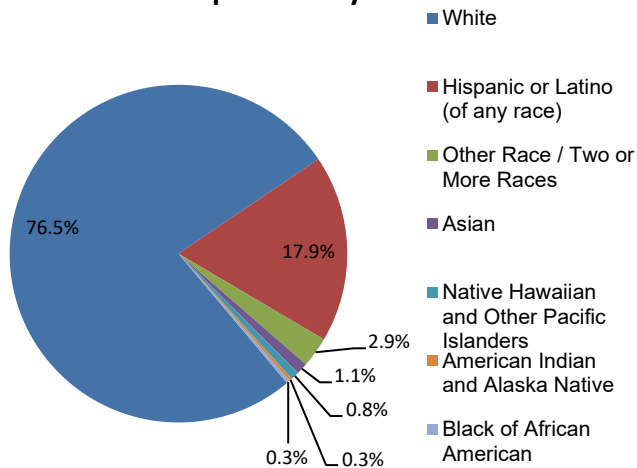
Top Property Tax Payers (2024)

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

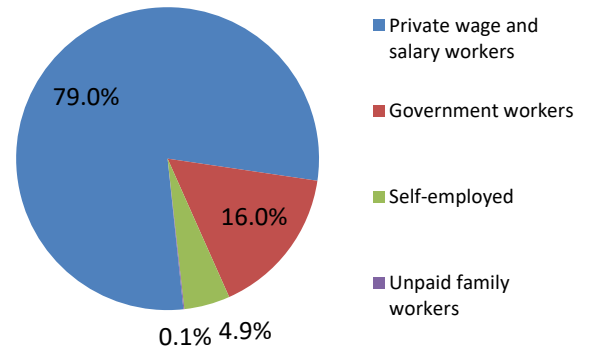
Community Demographic Profile

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

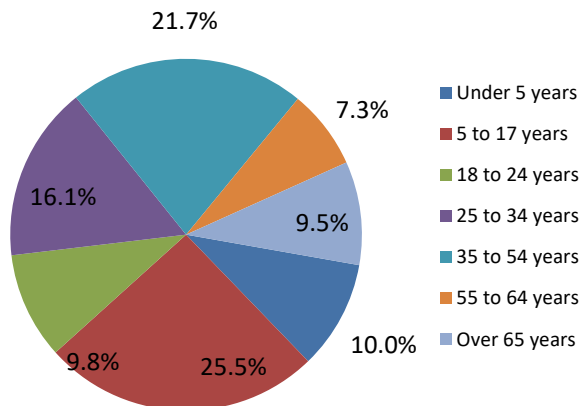
Population by Race



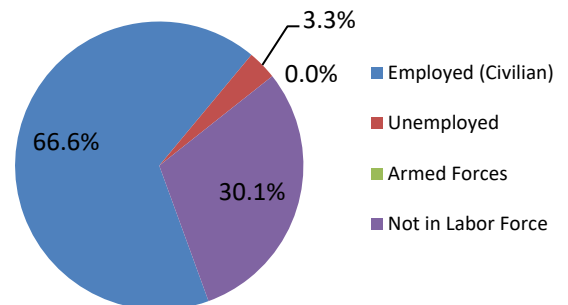
Class of Worker



Population by Age

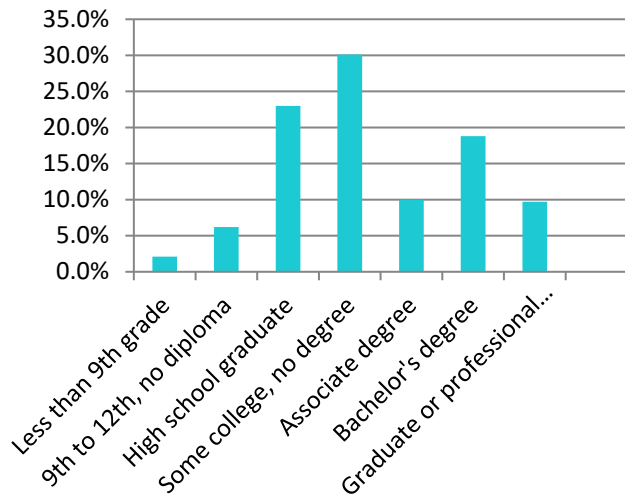


Employment Status

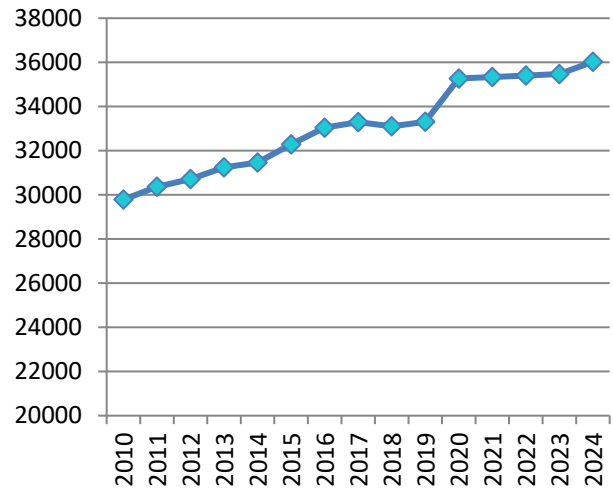


Educational Attainment

(Population 25 years and over)



Population by Year



Resident Priorities

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

What do you like most about living in Springville?

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

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

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

What are your top 3 priorities for utilizing additional funds?

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

Elected Officials



**Mayor
Matt Packard**
Term Expires:
December 31, 2029



**Councilmember
Karen Ellingson**
Term Expires:
December 31, 2029



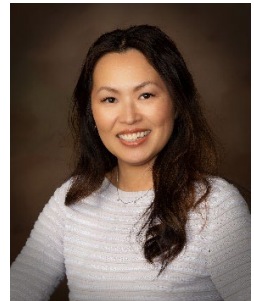
**Councilmember
Logan Millsap**
Term Expires:
December 31, 2027



**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.

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 Iran 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.

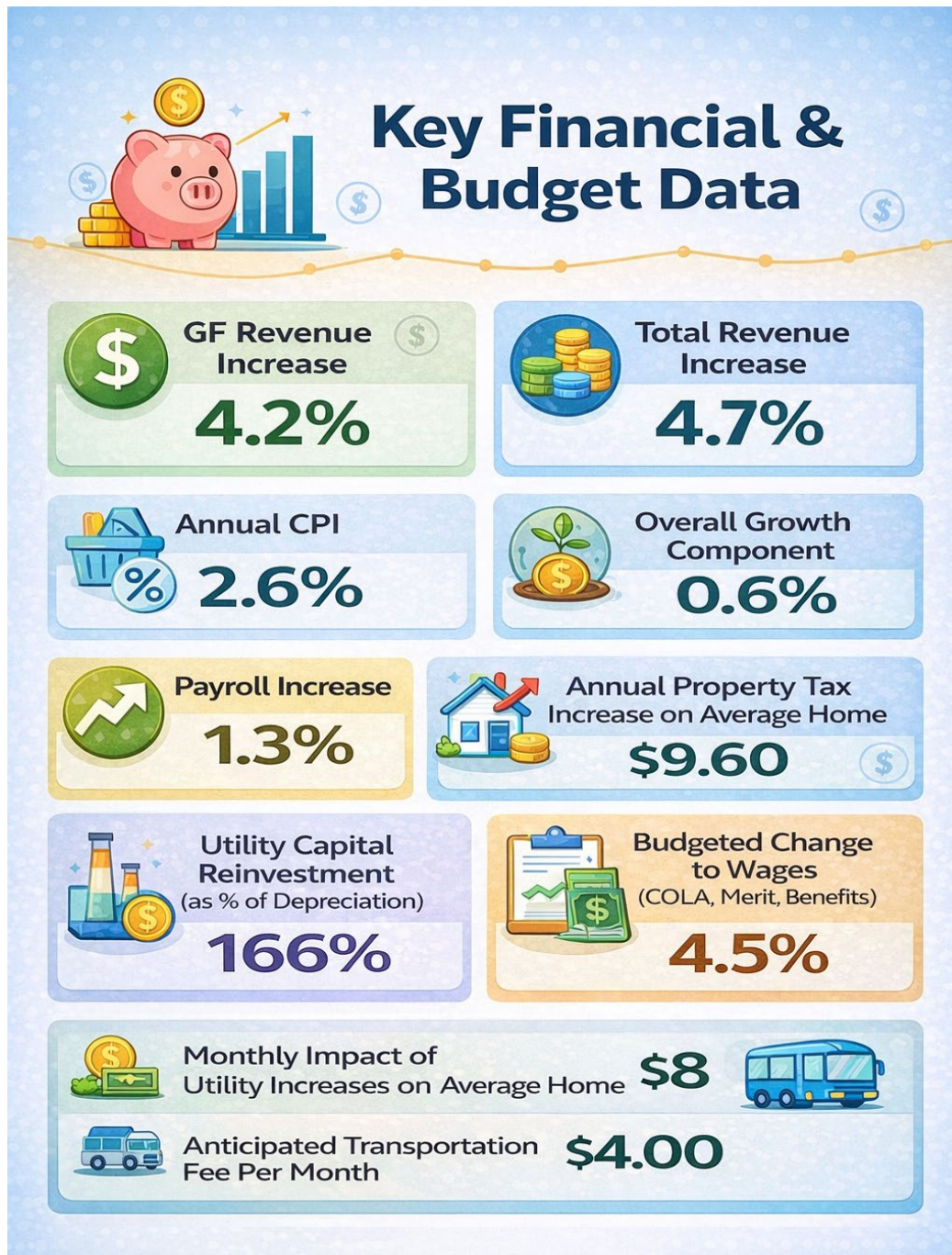
This method is certainly not foolproof. National and international headlines can still impact us in our corner of the small state of Utah. The hope is that a conservative budget approach will keep us close to the far more widely swinging

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.



Budget Discussion.

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 decreased 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			Expenditures and Other Uses of Financing		
	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	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**

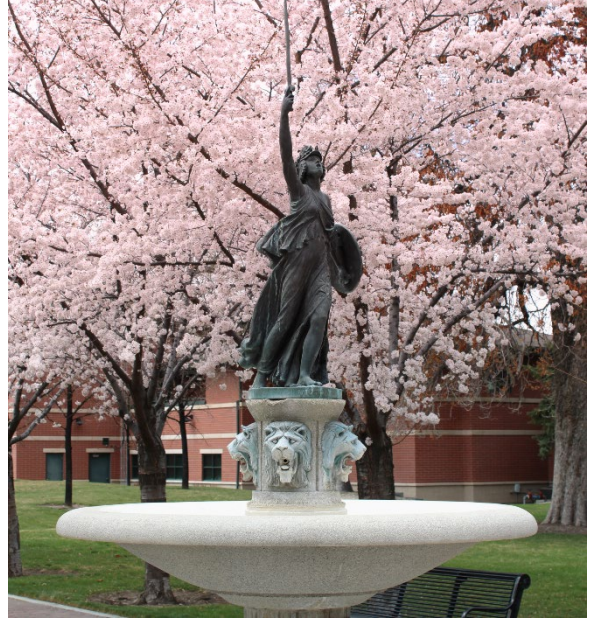
3-Yr. Consolidated Fund Summary

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

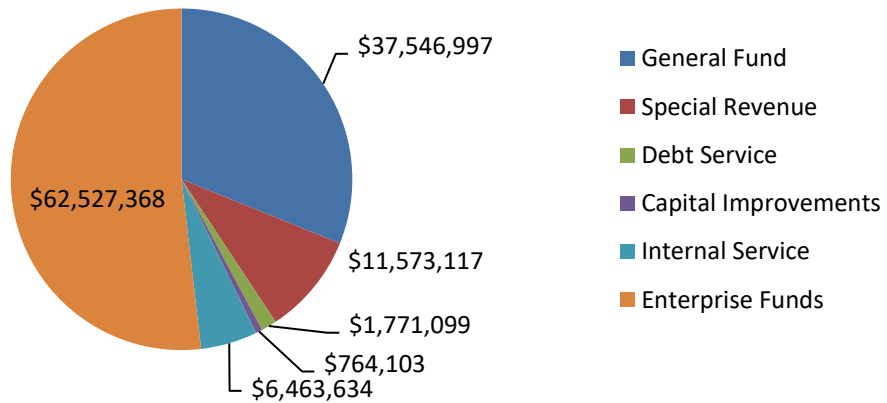
Utilize Reserves

-\$6,350,069

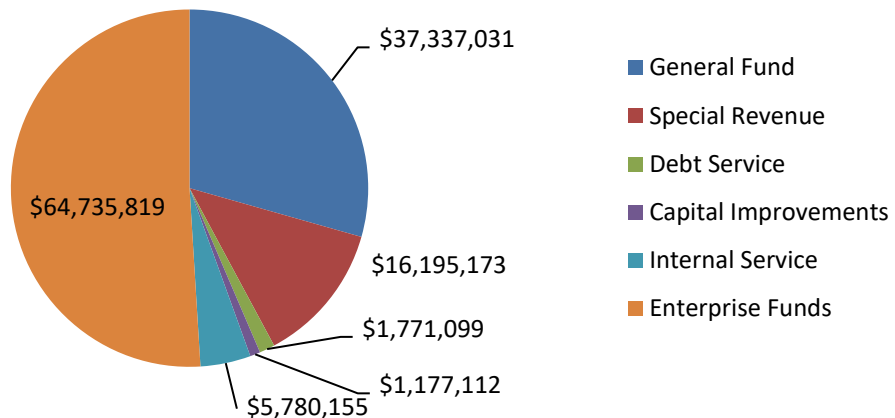
Estimated Ending Fund
Balance

\$99,016,219

Combined Revenue & Transfers In



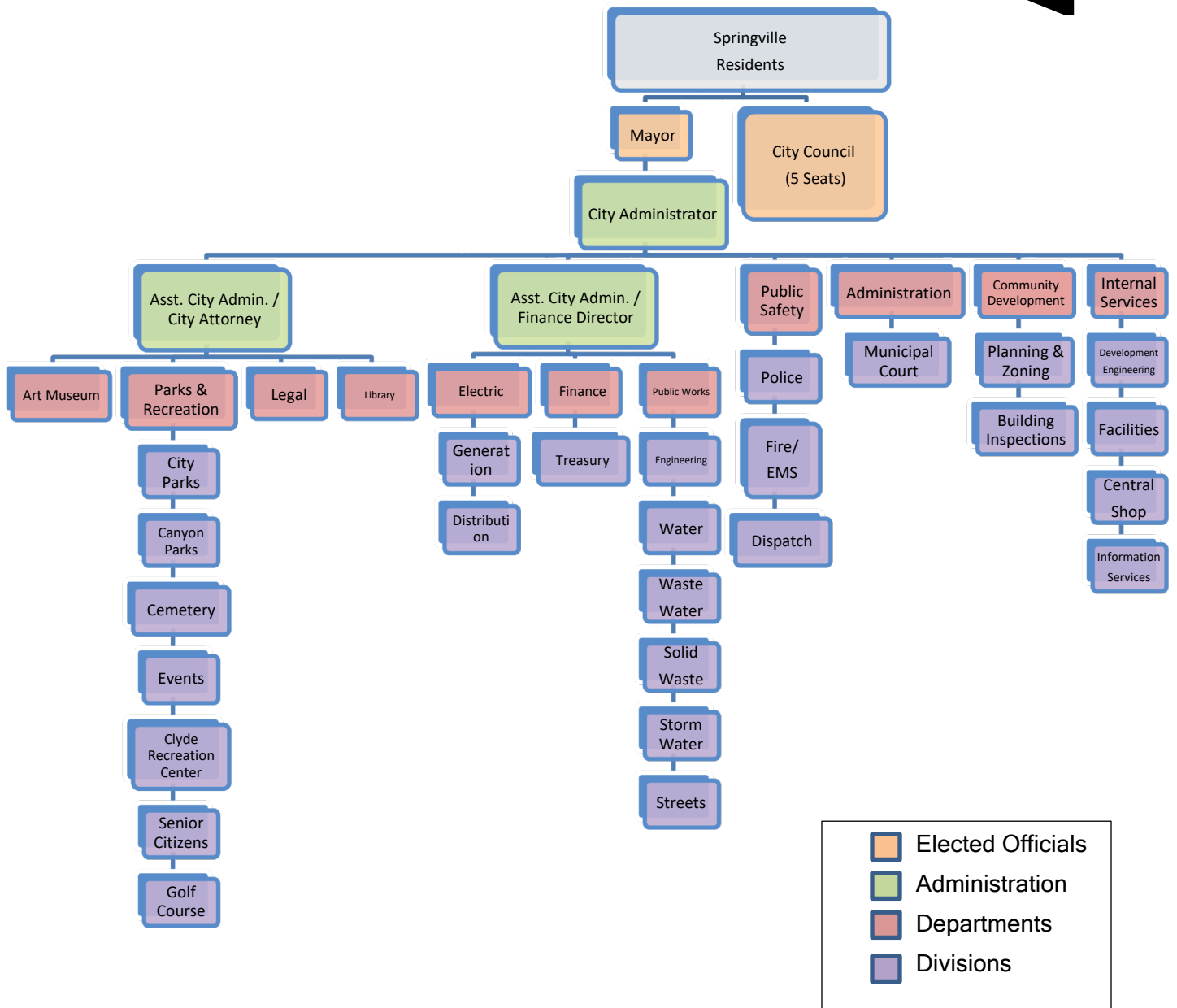
Combined Expenditures & Transfers Out



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

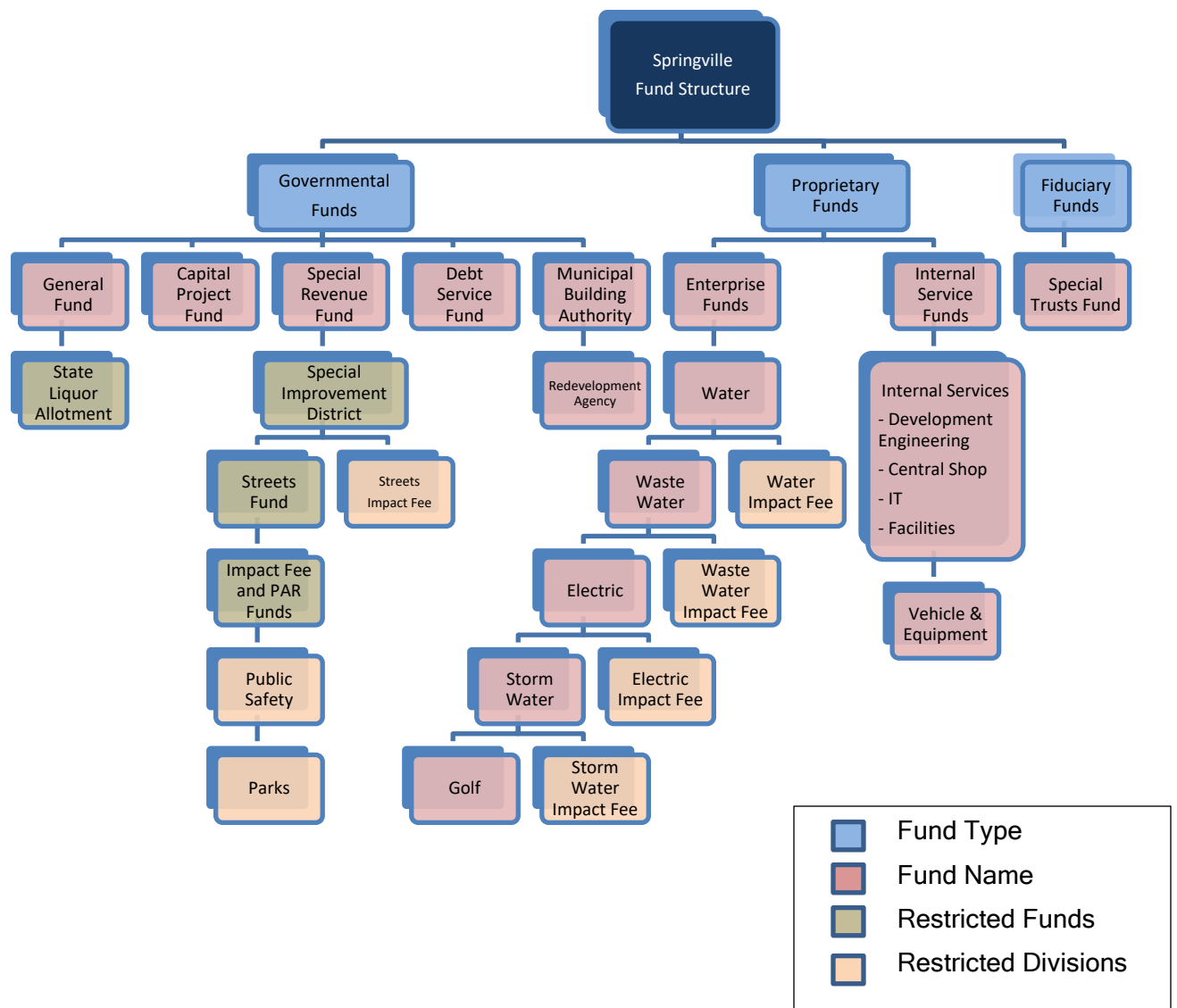


Fund Descriptions and Fund Structure

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

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

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

Governmental Funds

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

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

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

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

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

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

Fiduciary Funds

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

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

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

Basis of Budgeting

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

2027

Operating Budget Policy

Overview

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

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

Timetable for Budget Preparation

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

Budget Timetable

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

Budget Timetable (cont.)

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

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

Capital Improvement Policy

Overview

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

Policies

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

Revenue and Expenditure Policy

Policies

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

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

Fund Balance and Reserves Policy

Overview

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

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

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

Policies

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

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

Debt Management Policy

Overview

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

Policies

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

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

Debt Obligations

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	<u>\$4,390,523,802</u>

	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	<u>\$166,450,952</u>	<u>\$345,326,904</u>	<u>\$511,777,856</u>

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

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

<i>Type and Name of Indebtedness</i>	<i>Bond Rating</i>	<i>Total Amount Issued</i>	<i>Fiscal Year Issued</i>	<i>Fiscal Year of Completion</i>	<i>Principal Balance June 30, 2026</i>	<i>Fiscal Year 2026-27 Payments (P + I)</i>
General Obligation Bonds:						
General Obligation Bonds Series 2020 Refunding Bonds (purpose: Springville Library)	S&P "AA"	\$5,695,000	2020	2031	\$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

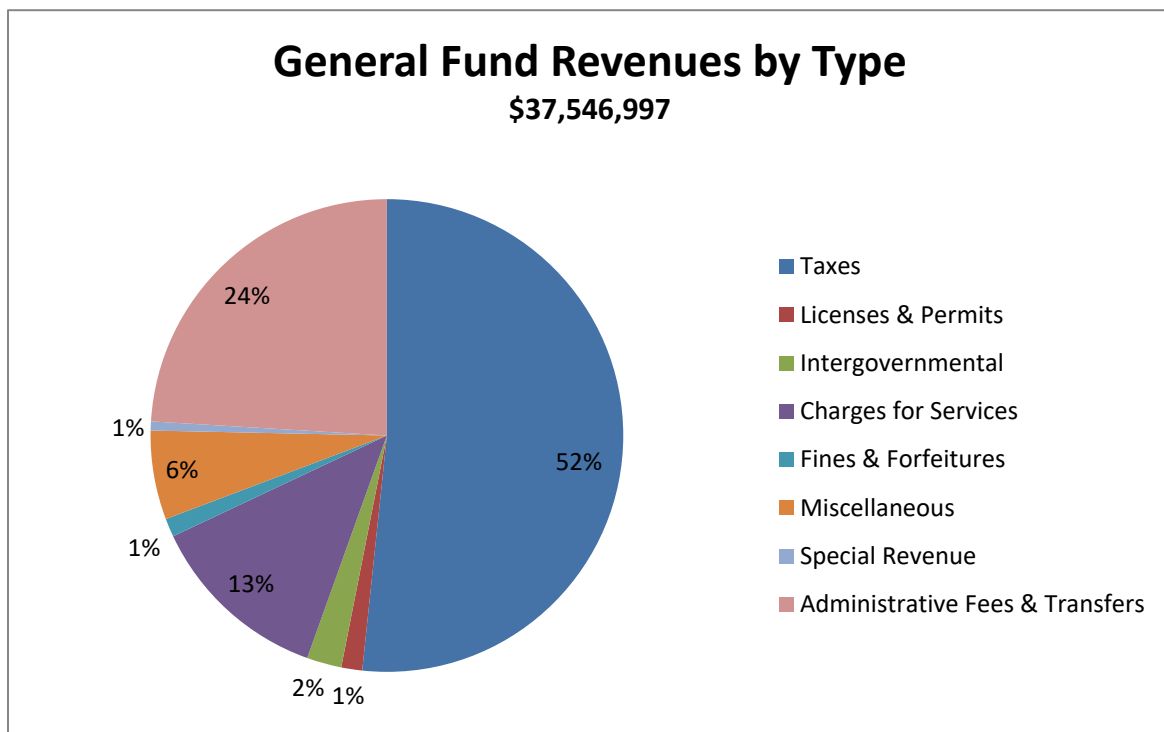
2027

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.

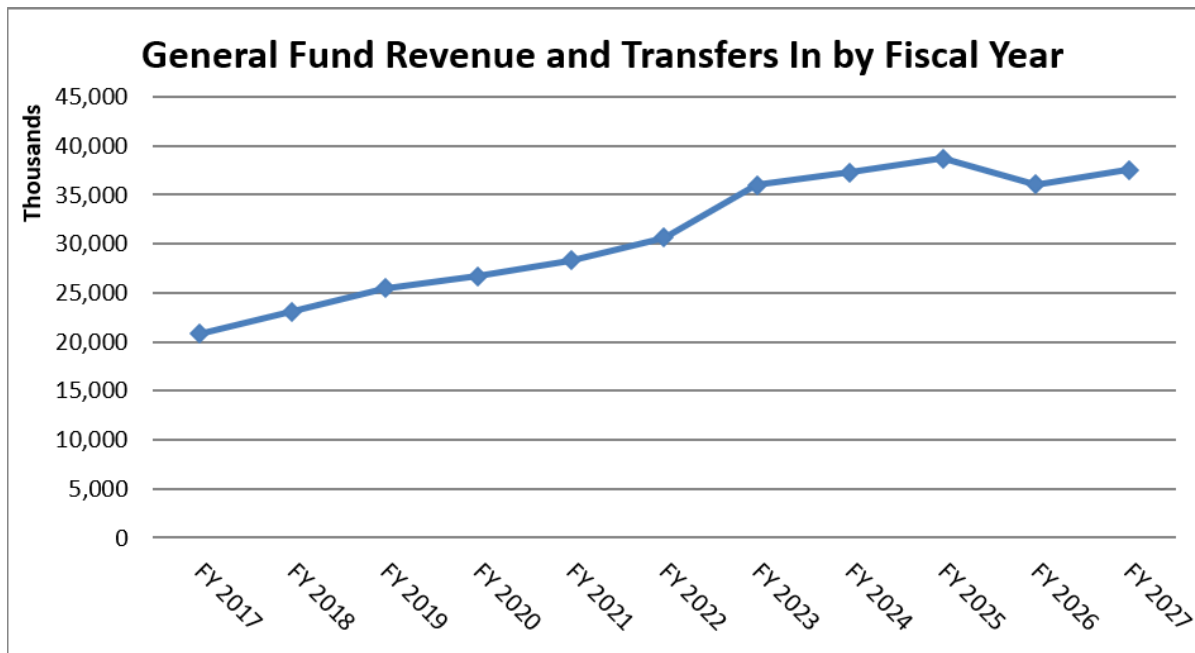


The FY2027 Budget reflects many of the positive points of the prospering Utah economy of 2025 and 2026, but with caution given continuing high interest rates, international political instability, sustained inflation and increasing chances for an economic recession. During the course of the 2026 fiscal 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 do not contribute this operating transfer. These two sources account for revenue of \$8,994,403 in the General Fund.

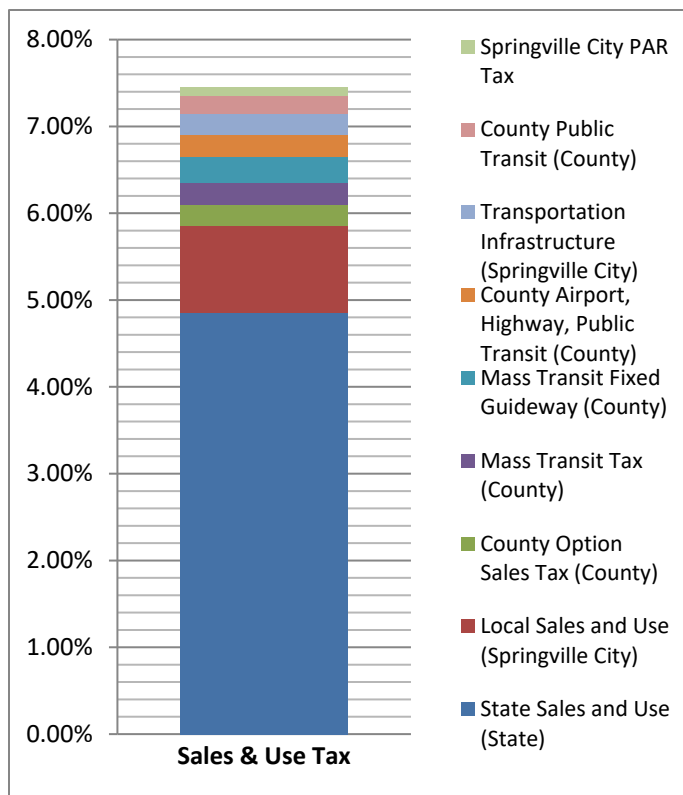
In FY 2026, the Streets Department was moved from the General Fund into the Special Revenue Fund and will operate as a stand-alone department. Revenues in the Streets fund will come from State disbursements of "B&C" Road funds, transportation-related sales taxes and a transfer of approximately \$1.5M 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

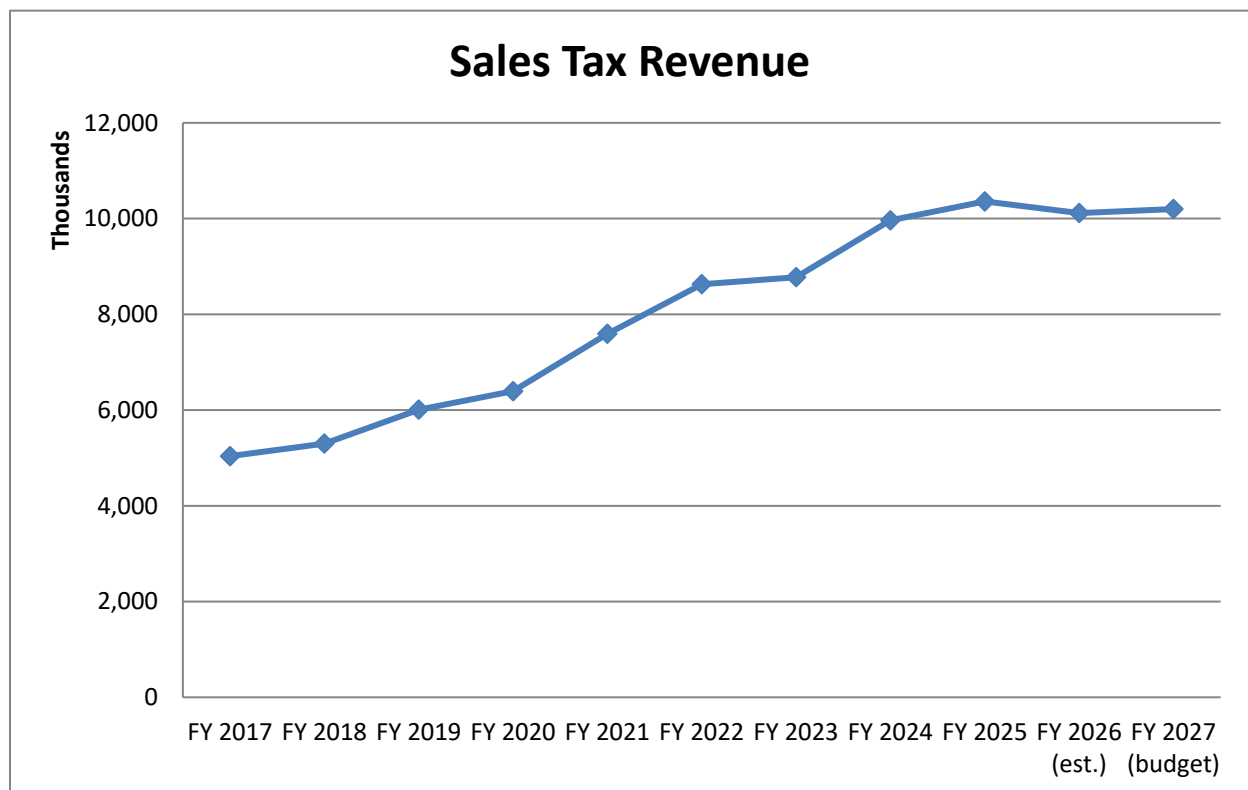
In November 2021, Springville voters approved a one tenth of a percent sales tax



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.

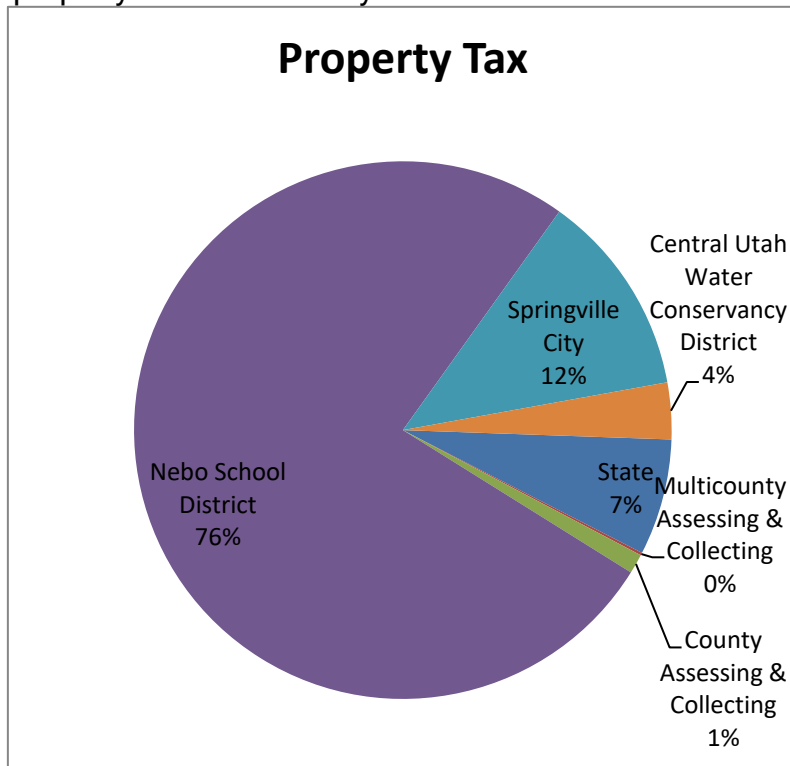
With the implementation of Springville's PAR tax, the State of Utah now collects a 7.45% Sales and Use Tax on all taxable sales in Springville. One percent of the total is a local option (Springville City) sales and use tax, 0.25 percent is a local transportation infrastructure tax, and 0.10 percent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



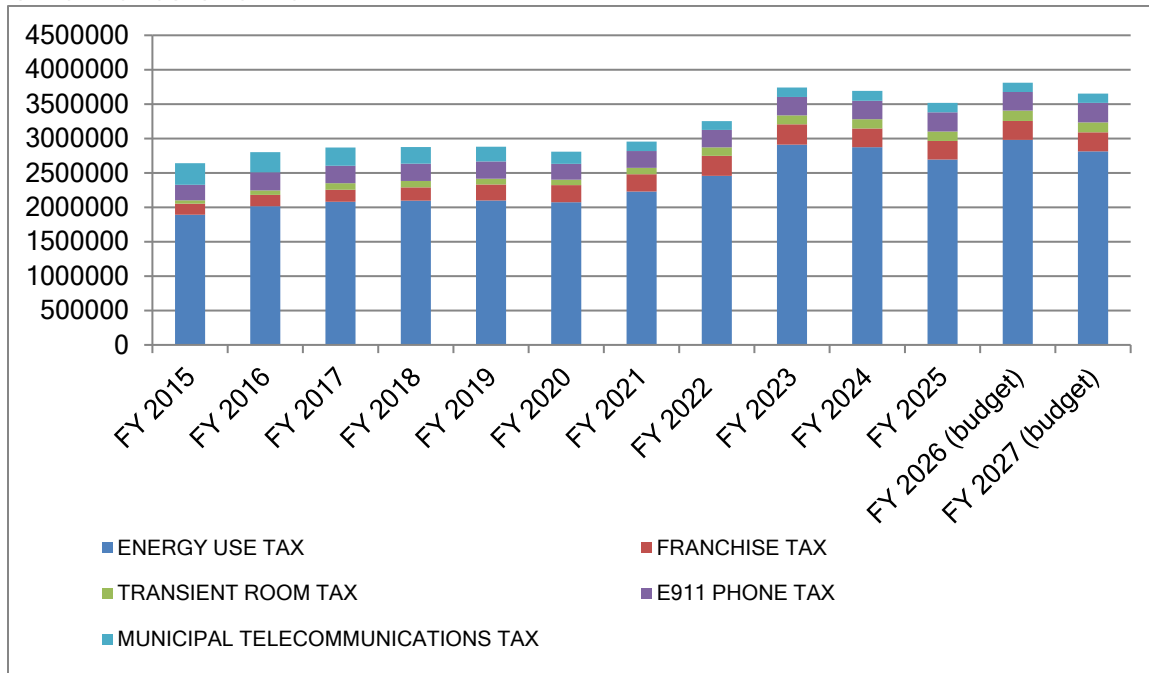
If an entity requests more revenue than the certified tax rate would provide, the entity must go through the Truth in Taxation process as proscribed by State law. Such is the case in the FY 2027 budget proposal, where the City intends to increase the certified tax rate (on the General Operations portion 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

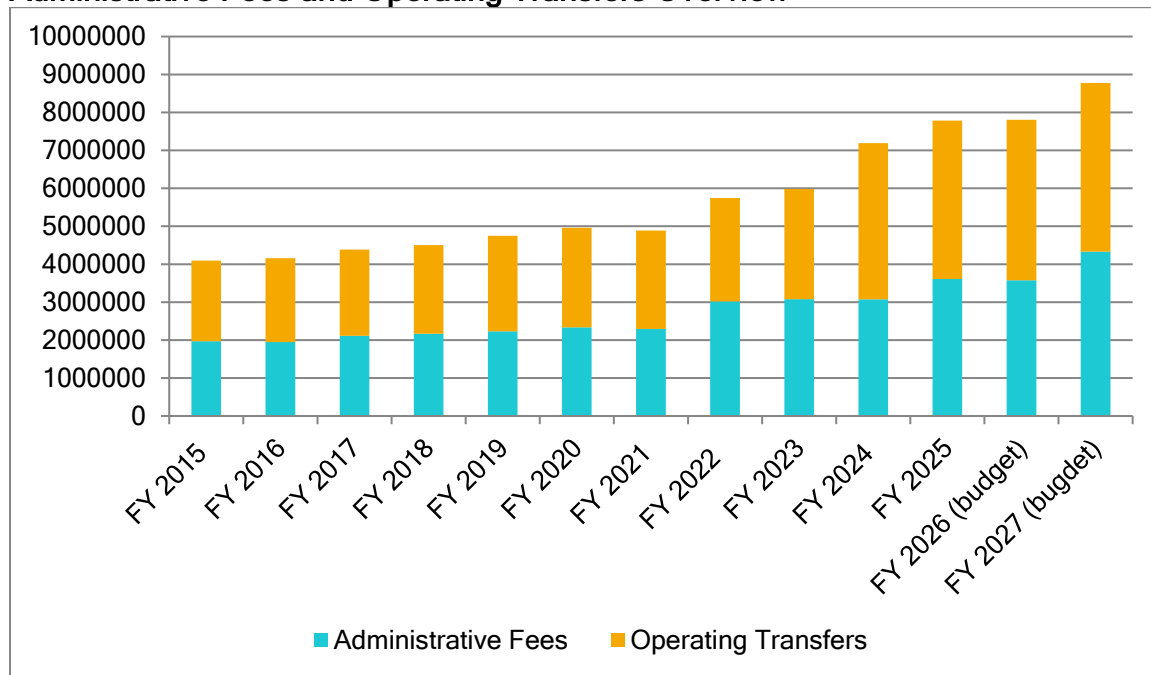


Administrative Fees and Transfers

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 (Power, Water, Wastewater - Residential)	3.50%	0.67%	2.50%	0.00%	2.33%	7.00%	10.17%	2.33%	2.83%	3.67%	3.50%	2.94%
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.

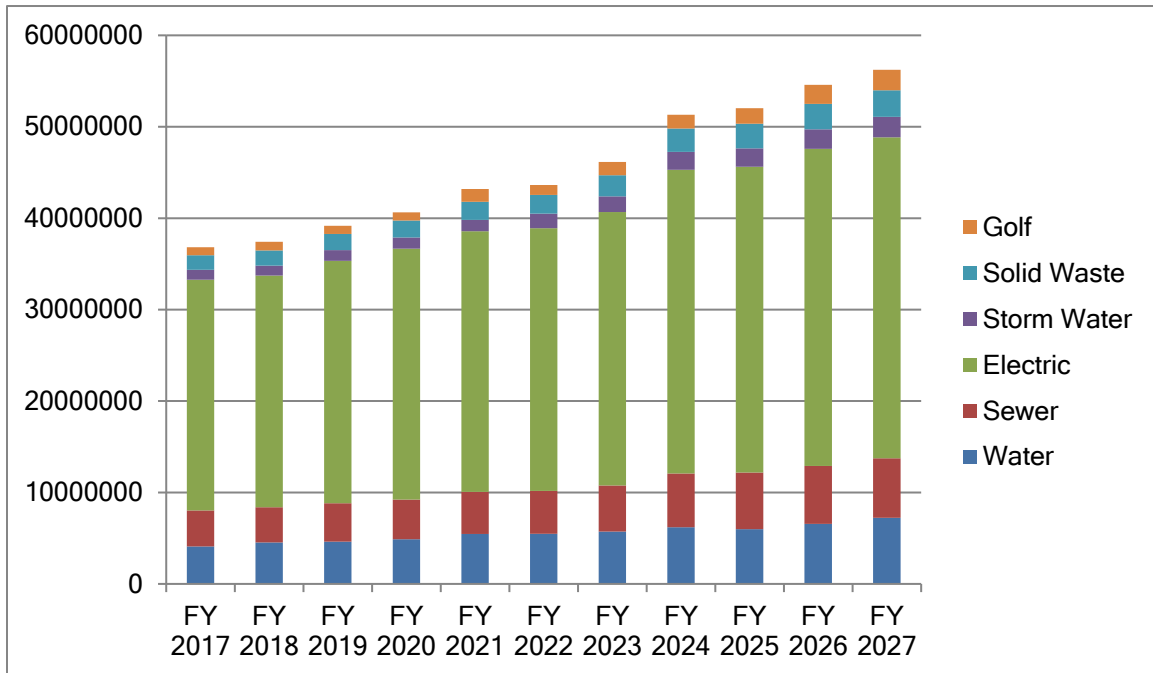
Solid Waste

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.



						FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	5-Year Total
Func. Key	Project or Item #	Project Ongoing	Project Coord.	G/L #	Project Name	Budget	Estimate	Estimate	Estimate	Estimate	
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											
<i>Legislative</i>											-
A	Project	TF	45-4120-600		SINKING FUND						-
A	Project	TF	45-4120-605		CIP SINKING FUND	21,847					21,847
<i>Administration</i>											-
A	Project	TF	45-4130-251		PROPERTY PURCHASES-MISC.						-
	Project	PM	45-4130-600		SINKING FUND						-
<i>Legal</i>											-
A	Ongoing	JP	45-4135-600		SINKING FUND						-
A	Project	JP	45-4135-new		SCHOOL PROJECT	60,000					60,000
<i>Finance</i>											-
A	Ongoing	BR	45-4140-600		SINKING FUND						-
<i>Treasury</i>											-
A	Ongoing	BR	45-4145-600		SINKING FUND						-
<i>Planning & Zoning</i>											-
A	Ongoing	JY	45-4165-600		SINKING FUND						-
<i>Public Works</i>											-
	Ongoing	BS	45-4180-600		SINKING FUND						-
<i>Engineering</i>											-
A	Project	CW	45-4185-605		CIP SINKING FUND						-
<i>Police</i>											-
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
<i>Dispatch</i>											-
A	Ongoing	LH	45-4211-600		SINKING FUND						-
A	Ongoing	LH	45-4211-605		CIP SINKING FUND	11,399					11,399
<i>Fire</i>											-
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 & LANDSCAPING				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	Project or Item # 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

Construction Fees
Impact Fees
Grants
Debt
Transfers In
Other/GF Revenues

Total Revenues & Transfers In

Expenditures

Park Impact Fee Projects
46-6000-017 PARKS IMPROVEMENT/COMPLETE PRO
Public Safety Impact Fee Projects
46-7200-100 LAND AQUISITION
46-7200-NEW STATION 42 LIVING QUARTERS DESIGN
PAR Projects
46-7300-001 PAR - PUBLIC ART PROJECTS
46-7300-002 PAR CAPITAL PROJECTS - P&R
46-7300-003 PAR CAPITAL PROJECTS-GOLF COUR
46-7300-004 PAR CAPITAL PROJECTS-ART MUSEU
46-9000-725 Transfer to General Fund
46-9000-720 Transfer to CIP Fund

Total Expenditures

Total Operating Surplus (Deficit)

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

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

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
E				48-5250-001	REPLACEMENT VEHICLE						-
E				48-5250-new	REPLACEMENT EQUIPMENT		309,000				309,000
E					<i>Electric</i>						-
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					<i>Storm Water</i>						-
E				48-5500-001	VEHICLE REPLACEMENT						-
E				48-5500-002	EQUIPMENT REPLACEMENT						-
E					<i>Solid Waste</i>						-
E				48-5700-010	VEHICLE REPLACEMENT		387,000			838,000	1,225,000
E					<i>Golf Course</i>						-
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

Construction Fees
Impact Fees
Grants
Debt
Transfers In
Other/GF Revenues

Total Revenues & Transfers In

Expenditures

F Project TB 51-6190-888 CANYON PRV UPGRADE
F Project TB 51-6190-890 GENERAL WATERLINE RENEWAL & RE
F Project TB 51-6190-902 FIREFLOW DEFICIENCIES CORRECTI
F Project TB 51-6190-919 JURDS SPRINGS ELECTRICAL UPDAT
F Project TB 51-6190-938 NEW TRANSPORT TRAILER
F Project TB 51-6190-new 1940'S PIPE REPLACEMENT
F Project TB 51-6190-new REPLACE FAULTY BOLTS ON VALVES
F Project TB 51-6190-new 10TH SOUTH WELL REHAB
F Project TB 51-6190-new JURD AND KELLYS PUMP STATION
F Project TB 51-6190-new UPPER HIGHLINE DITCH REPLACEMENT
F Project TB 51-6190-new 1920'S PIPE REPLACEMENT
F Project TB 51-6190-new INSTALL 12" PIPELINE HYWAY 89 TO OLD S MAIN & 1600 S
F Project TB 51-6190-new PRV & AIRVAC PREVENTIVE MAINTENANCE
F Project TB 51-6190-new NEW HIGH SCHOOL WATER & PI INFRASTRUCTURE
F Project TB 51-6190-new 1600 S UDOT PROJECT WATER INFRASTRUCTURE
F Project TB 51-6190-new PI WATERMAIN CONNECTION 400 S 2200 W
F Project TB 51-6190-new PI WATERMAIN CONNECTION 400 S 1750 W
F Project TB 51-6190-new JURDS TANK

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

Revenues & Transfers In

Construction Fees
Impact Fees
Grants
Debt
Transfers In
Other

Total Revenues & Transfers In

Expenditures

G Project JN 52-6080-121 LAND/ROW/EASEMENTS
G Project TL 52-6150-224 EQUIPMENT-PUMP REPLACEMENT
G Project TL 52-6190-242 DIGESTER REHAB
G Project JN 52-6190-243 METHANE COLLECTION
G Project JN 52-6190-244 TRICKLE FILTER PUMP REPLACEMENT
G Project JN 52-6190-245 DISC FILTER
G Project TH 52-6190-825 GENERAL SEWER REPAIRS
G Project JN 52-6190-839 OAKBROOKE LIFT STATION
G Project JN 52-6190-844 PUBLIC WORKS FACILITY
G Project JN 52-6190-846 PW PROJECT SEWER IMPROVEMENTS
G Project JN 52-6190-847 STM-AEROTORS VFD REPLACEMENT

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

Construction Fees
Impact Fees
Grants
Debt
Transfers In
Rate Revenue / Reserves

Total Revenues & Transfers In

Expenditures

H Ongoing KA 53-6050-001 NEW DEVELOPMENT EQUIP. & MATER
H Ongoing KA 53-6050-002 NEW DEVELOPMENT TRANSFORMERS
H Ongoing AR 53-6050-009 STREETLIGHTS R & R
H Ongoing SB 53-6050-248 STREETLIGHTING
H Ongoing SB 53-6150-040 AMR METERING SYSTEM
H Project MP 53-6150-047 CAT 20K HOUR REBUILD RESERVE
H complete MP 53-6150-051 SUBSTATION BATTERY BANK RESERVE
H Project KA 53-6150-238 STREET REPAIRS

600,000	600,000	500,000	500,000	500,000	2,700,000
400,000	400,000	400,000	400,000	400,000	2,000,000
					-
					-
					-
4,003,000	1,098,000	728,000	528,000	478,000	6,835,000
5,003,000	2,098,000	1,628,000	1,428,000	1,378,000	11,535,000
200,000	200,000	300,000	300,000	300,000	1,300,000
300,000	300,000	400,000	400,000	400,000	1,800,000
20,000	20,000	20,000	20,000	20,000	100,000
250,000	100,000	100,000	100,000	100,000	650,000
200,000	100,000	100,000	-	-	400,000
30,000	30,000	30,000	30,000	30,000	150,000
25,000	25,000	25,000	25,000	25,000	125,000
3,000	3,000	3,000	3,000	3,000	15,000

Func. Key	Project or Item #	Project 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											
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)							-	-	-	-	-

Func.	Project or	Project					FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	
Key	Item #	Ongoing	Coord.	G/L #	Project Name		Budget	Estimate	Estimate	Estimate	Estimate	5-Year Total
J Solid Waste Utility Capital Improvements												
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												
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)							-	-	-	-	-	-

							FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	5-Year Total
Func.	Project or	Project					Budget	Estimate	Estimate	Estimate	Estimate	
Key	Item #	Ongoing	Coord.	G/L #	Project Name							
City Wide Summary												
							17,100,081	35,664,008	14,267,806	12,653,371	19,532,121	98,677,387
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

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

2027



**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
<u>COMMUNITY SERVICES</u>				
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
<u>Taxes</u>						
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
<u>Licenses & Permits</u>						
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
<u>Intergovernmental</u>						
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)
<u>Charges for Services</u>						
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
<u>Fines & Forfeitures</u>						



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Revenues

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 REVENUE	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**

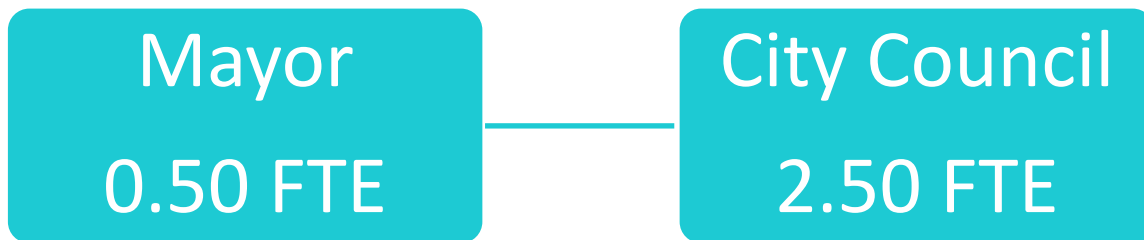
Revenues

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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-BOOTHES	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

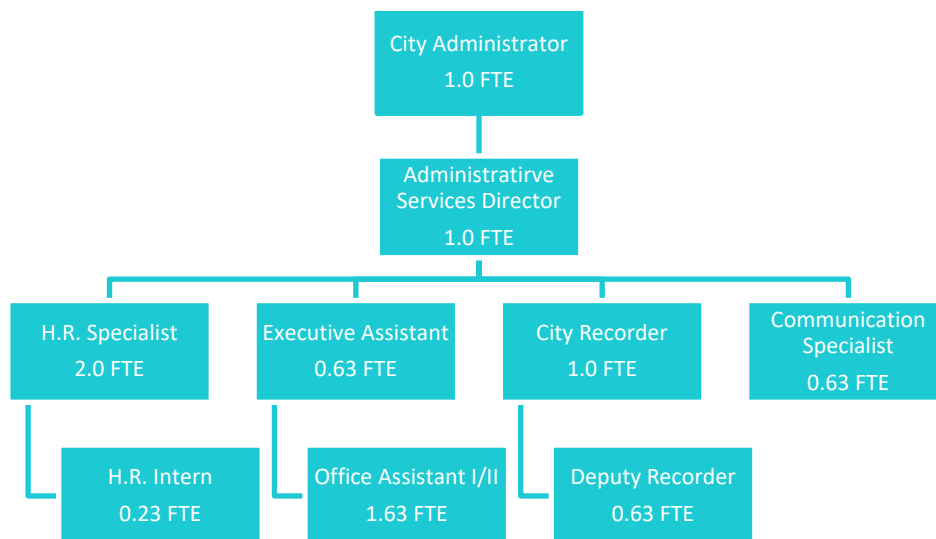
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
PERSONNEL						
10-4120-110	MAYOR AND COUNCIL SALARIES	97,734	101,941	49,424	102,909	968
10-4120-130	MAYOR AND COUNCIL 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 CONTINGENCY	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 Records 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%	99.9%	100%	100%



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Administration

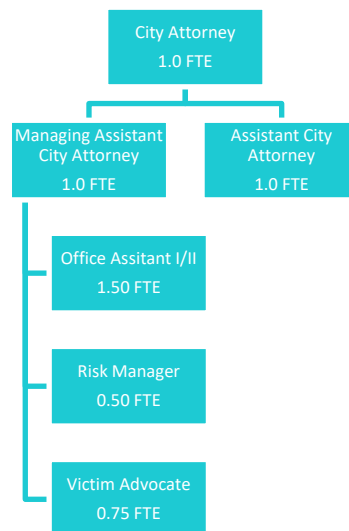
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
PERSONNEL						
10-4130-110	SALARIES	577,365	641,024	314,878	690,049	49,025
10-4130-120	PART TIME EMPLOYEES SALARIES	83,996	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**

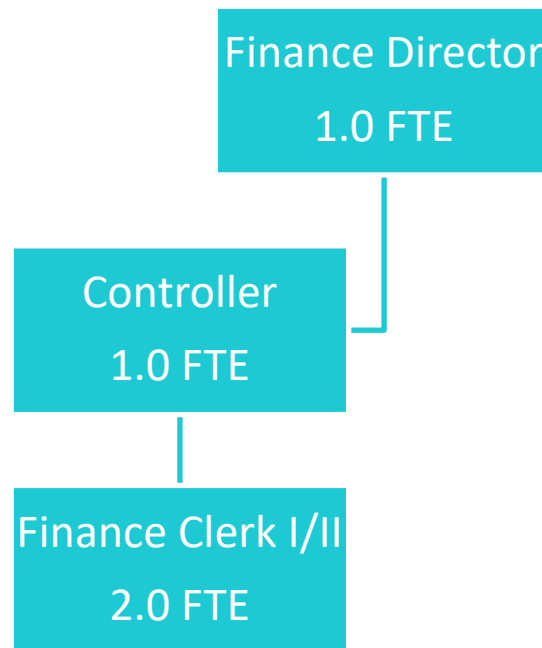
Legal

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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	UTILITIES	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 15 th of the ensuing month	100%	100%	100%	100%

Goal #2 - Ensure all purchases and payments comply with city code and/or policy in order to promote maximum effectiveness of the open market system.

Strategy #1 - Improve the on-time payment of invoices and enforce compliance of code and policy related to purchasing to reduce the number of POs opened after the invoice date

Strategy #2 - Utilize technology to maximize efficiency in processing transactions

Measures	FY 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**

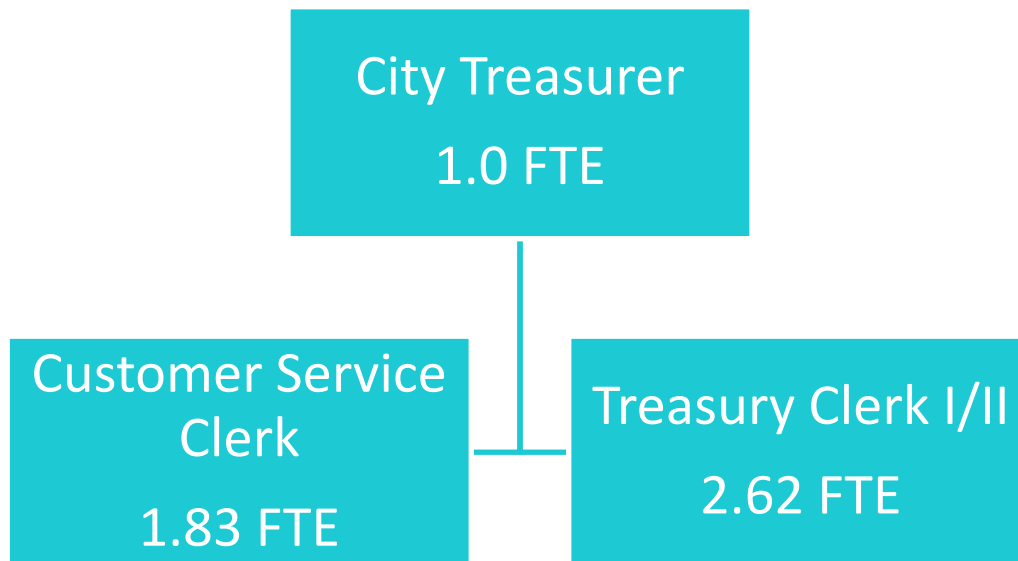
Finance

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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.				
Strategy #2 - Cross train with co-workers to increase knowledge and task coverage.				
Strategy #3 - Greet the public in a friendly manner and provide accurate responses to inquiries by keeping abreast of current City events and services.				
Measures	FY 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.				
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.				
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.				
Strategy #2 - Provide reminders and training to supervisors for time card and policy compliance.				
Strategy #3 - Utilize technology including timekeeping system to improve processing.				
Measures	FY 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

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 Inspector
I/II

2.0 FTE

Office Assistant

0.63 FTE

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



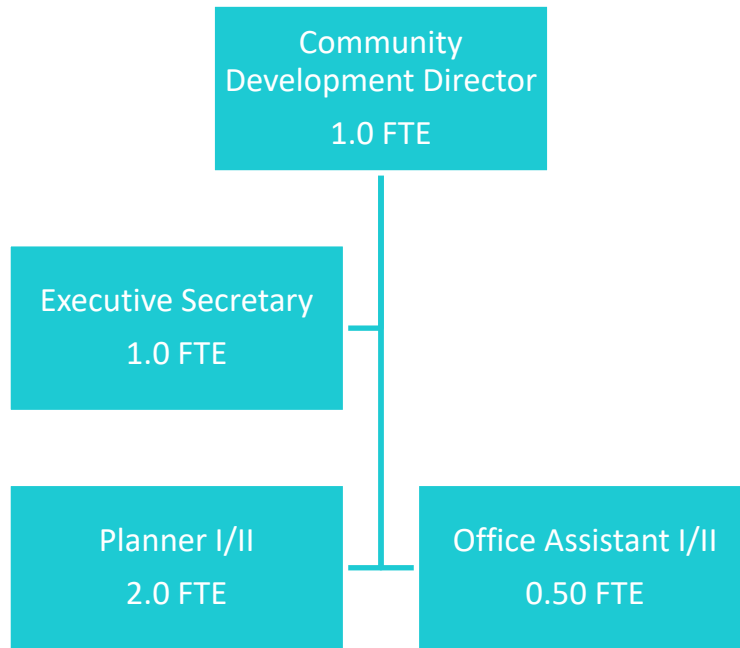
**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Building Inspections

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

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



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Planning & Zoning

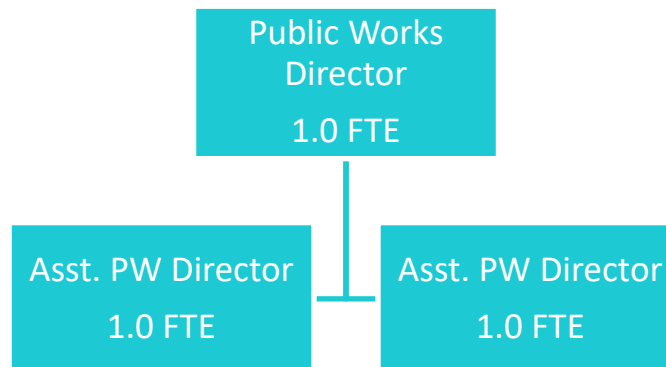
<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
PERSONNEL						
10-4165-110	OFFICE SALARIES	316,826	332,430	161,349	350,684	18,254
10-4165-120	PART-TIME EMPLOYEE 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 LUNCHESES	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 <i>current</i> 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**

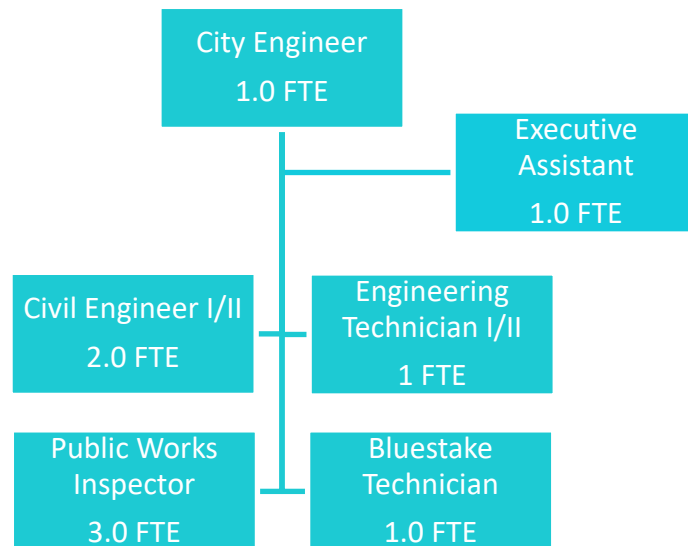
Public Works

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

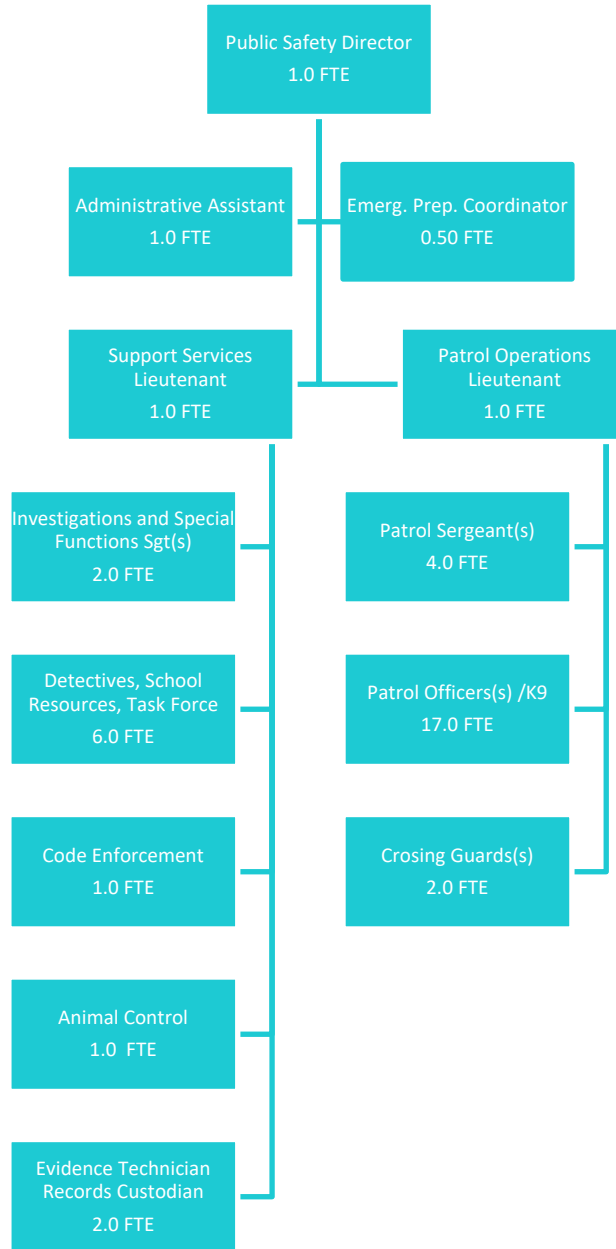
Our Values:

- We **Protect** our Community
- We **Protect** Civil Rights
- 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**

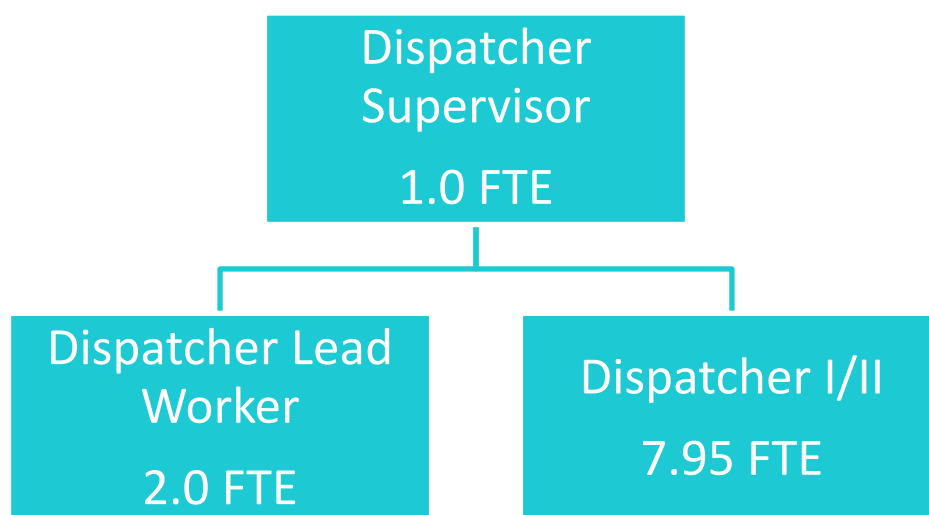
Police

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 EQUIP	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

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

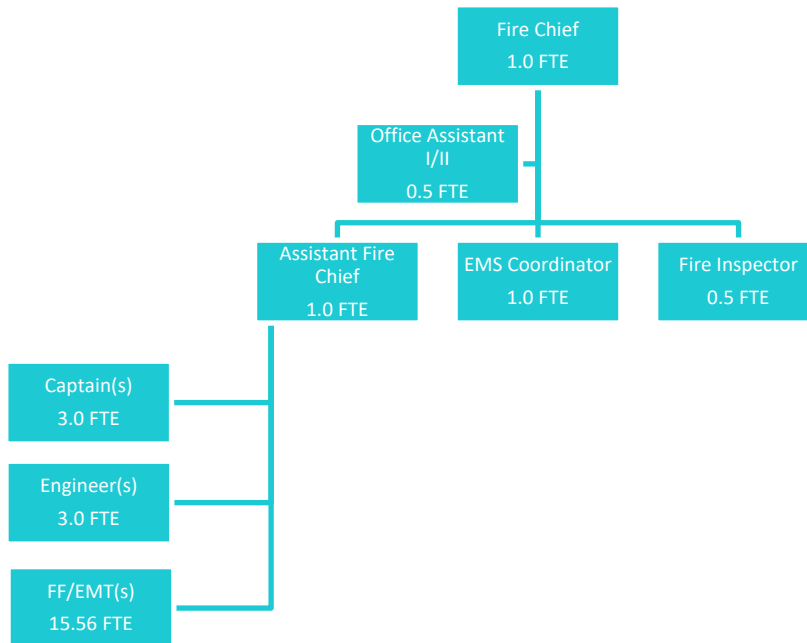
Fire and EMS

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

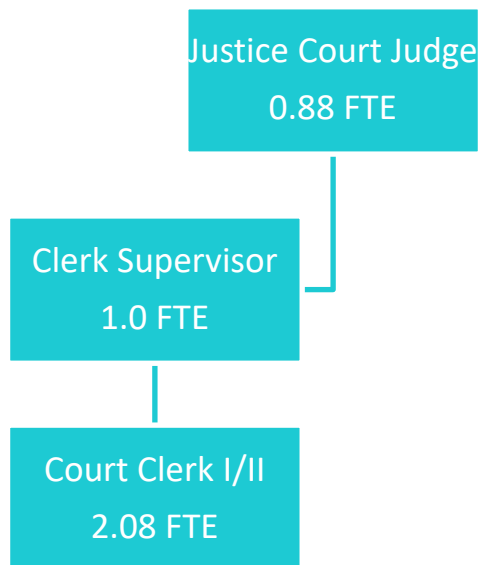
<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
PERSONNEL						
10-4220-110	PAYROLL - FULL TIME	999,616	1,346,124	507,220	1,466,195	120,071
10-4220-120	PAYROLL- PART 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**

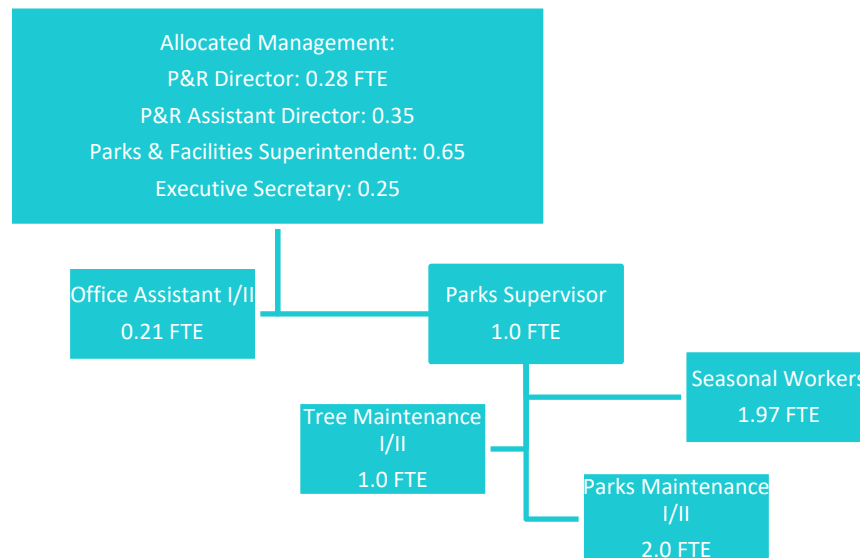
Municipal Court

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 LUNCHESES	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

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

Measures

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

Parks Department - Performance Goals, Strategies, and Measures

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

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

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

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

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

Measures	FY 2023	FY 2024	FY 2025	FY 2026 Target
Monthly Park/City Ground Inspections. Two times per week	42	42	56	56
Annual Fertilizations application. Brightview applies a season-long fertilizer	1	1	1	1
Ongoing selective Herbicide Applications	AR	AR	AR	AR
Parks Maintained at or above Buildings & Grounds Standards	90%	90%	90%	90%
Goal #2 - Urban forest maintained at or above International Society of Arboriculture (ISA) standards.				
Strategies - 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**

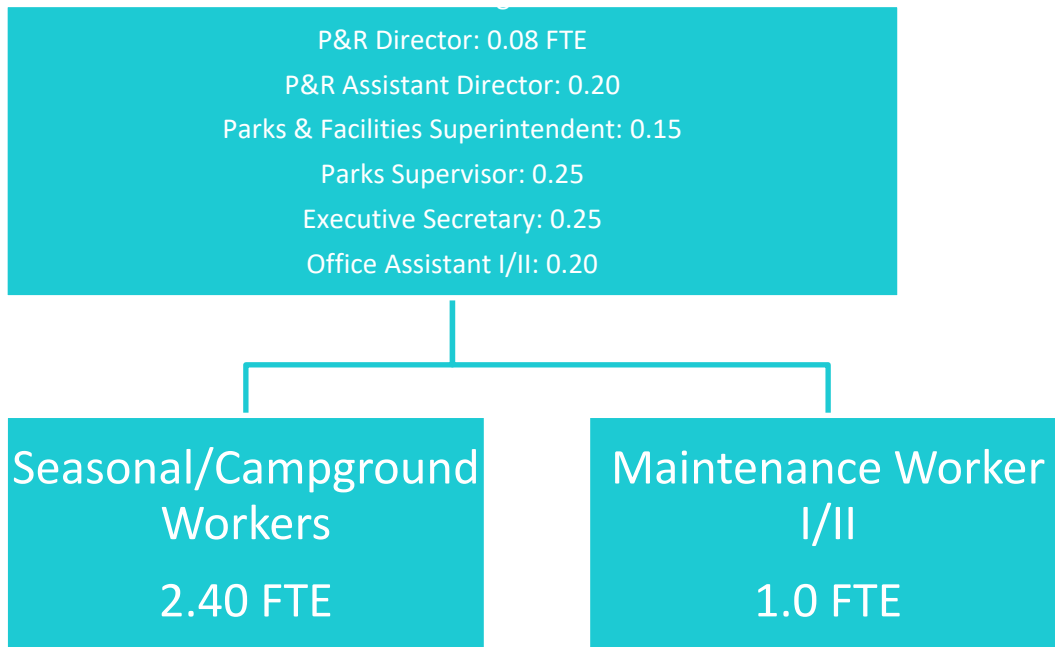
Parks

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 LUNCHESES	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

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

Measures

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

Canyon Parks - Performance Goals, Strategies, and Measures

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

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

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

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

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

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



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

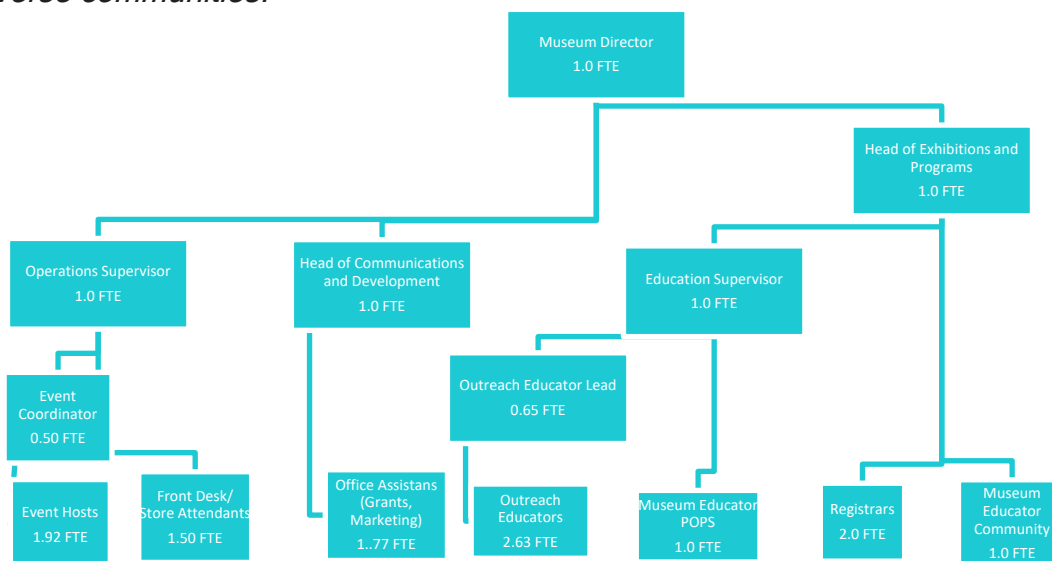
Canyon Parks

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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:

- Increase grant and donation revenue through strategic focus on relational fundraising
- 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:

- Deliver high quality, accessible exhibitions, programs, and outreach that advance our mission and serve our key audiences
- 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.



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Art Museum

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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**

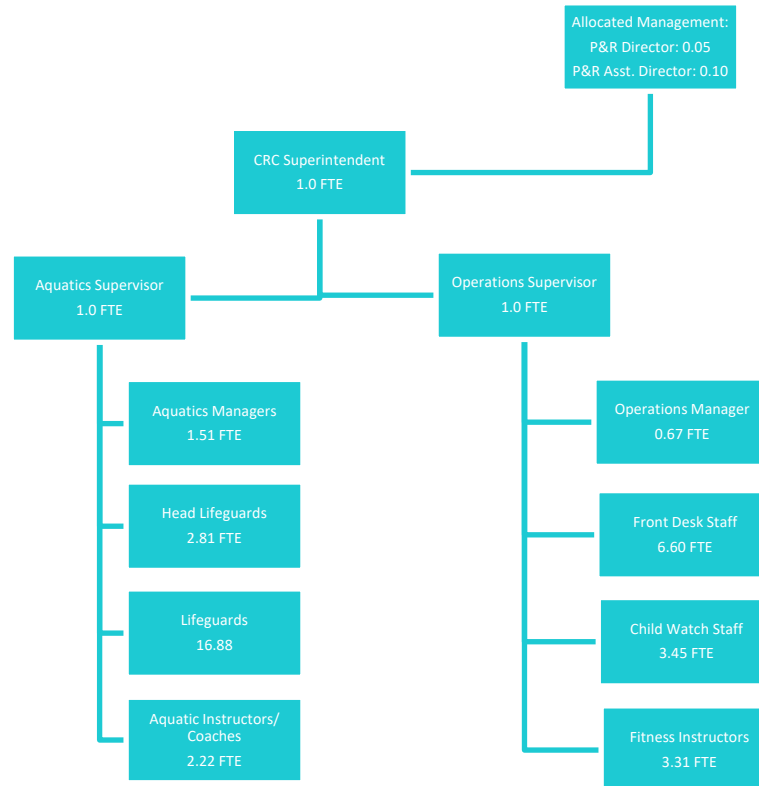
Art Museum POPS

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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**

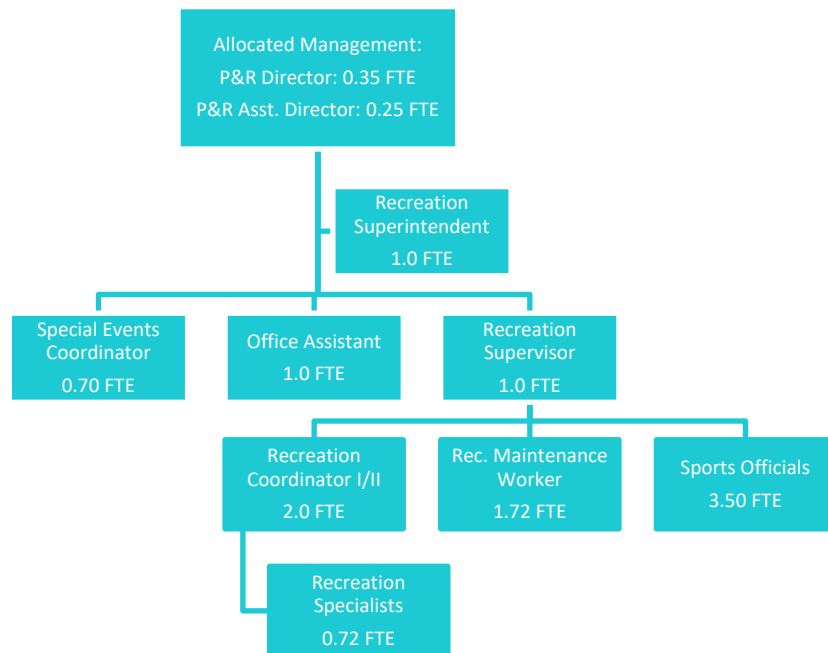
Clyde Recreation Center

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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				
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				
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				
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**

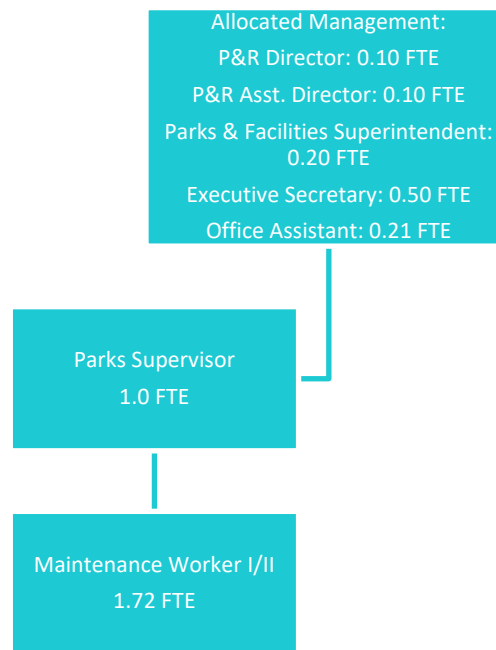
Recreation

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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	BOOTHES	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

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

Measures

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

Cemetery - Performance Goals, Strategies, and Measures

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

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

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

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

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

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

Strategies:

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

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



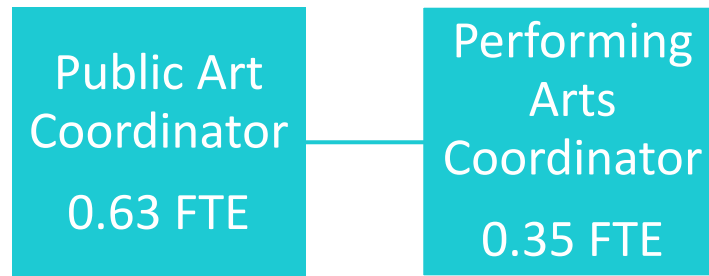
**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Cemetery

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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: • Implement the Art Loop plan to create a distinct public art experience downtown • Utilize Public Art to create a strong and cohesive visual identity in Springville, particularly at gateways and along major corridors • Collaborate with all city departments to identify creative ways to weave public art into city infrastructure, facilities, and programs • Successfully host and facilitate a city arts festival • Experiment with public art programming throughout City • Finalize and Implement the Arts Master Plan • Develop survey and or public feedback mechanism to gauge the successful embracing and awareness of Springville’s “Art City” brand				
Measures	FY 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



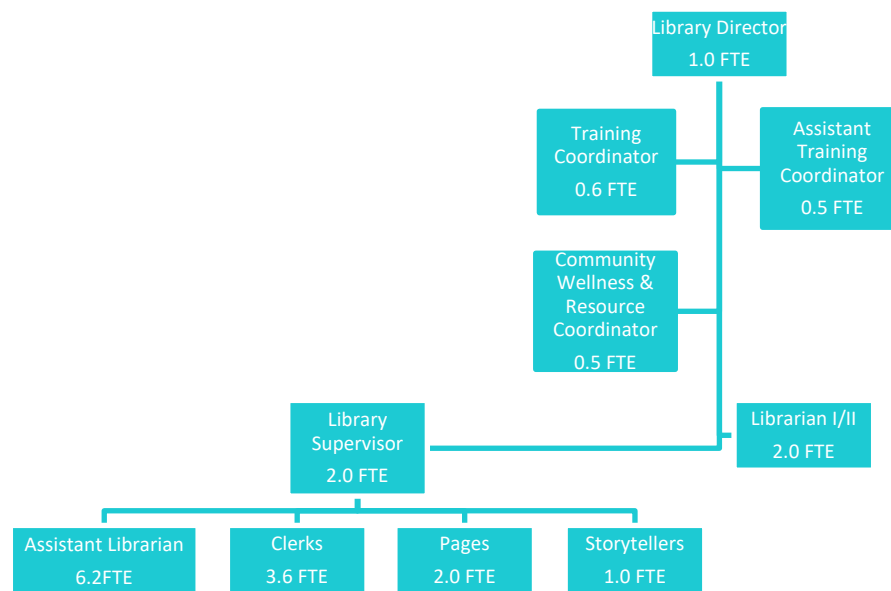
**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Public Art

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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				
Strategy #2 - Provide materials and resources in a variety of formats				
Strategy #3 - Increase diversity of genres and subjects to represent all within our area				
Strategy #4 - Reduce barriers to access where possible				
Measures	FY 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				
Strategy #2 - Meet the technology and digital literacy needs of our community				
Strategy #3 - Provide a variety of quality programming choices from individualized instruction to large scale events				
Strategy #4 - Extend library services beyond our walls				
Measures	FY 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				
Strategy #2 - Balance our space with the needs of different types of users				
Strategy #3 - Organize both physical and virtual platforms to provide an enjoyable discovery experience				
Strategy #4 - Curate a rotating collection of visual displays and art				
Measures	FY 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				
Strategy #2 - Provide meaningful service opportunities to community members				
Strategy #3 - Integrate community partnerships in existing and new library programs				
Strategy #4 - Cultivate positive interactions with patrons both in and out of the library				
Measures	FY 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				
Strategy #2 - Ensure that staff stay current with technology and library trends as they relate to our community's needs				
Strategy #3 - Celebrate our successes and foster a culture of problem solving, responsibility, risk-taking and innovation				
Strategy #4 - Maximize efficiencies within our organization through open communication, collaboration and teamwork				
Measures	FY 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**

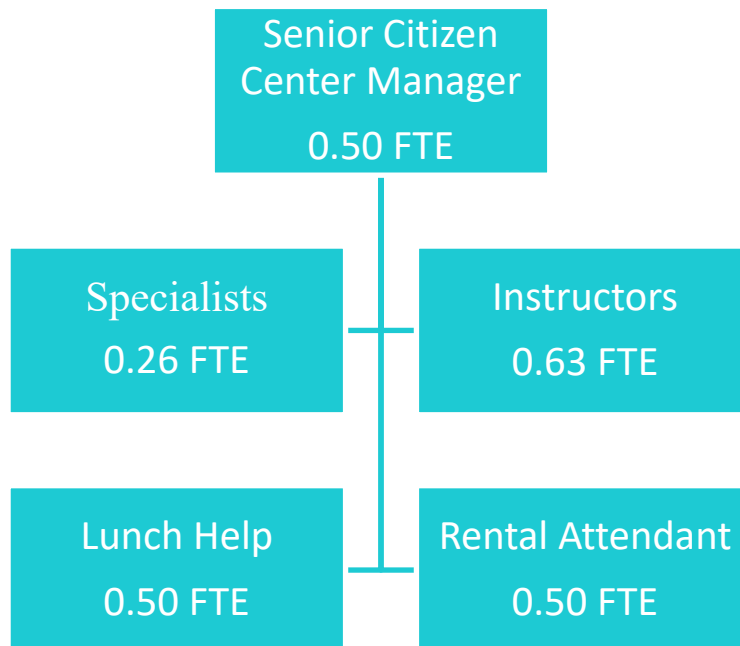
Library

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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				
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				
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



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Senior Citizens

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
<u>TRANSFERS</u>						
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	<u>6,393,342</u>	<u>7,227,057</u>	<u>5,842,408</u>	<u>4,362,300</u>	<u>(2,864,757)</u>

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

ESTIMATED BEGINNING FUND BALANCE1		7,717				
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
REVENUES						
21-3100-132	SID PRINCIPAL		-	-	-	-
21-3600-621	SID INTEREST		-	-	-	-
21-3600-622	SID LATE FEES					-
21-3600-690	MISCELLANEOUS REVENUE					-
21-3600-700	SID 29 DSRF INTEREST		-	-	-	-
21-3800-815	TRANSFERS/RESERVES UTILIZE RESERVES		-	-		
TOTAL REVENUES		-	-	-	-	-
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

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.

2027



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Debt Service Fund

ESTIMATED BEGINNING FUND BALANCE1		363,785				
GL Acct	Line Description	FY2025 ACTUAL	FY2026 APPROVED BUDGET	FY2026 MIDYEAR ACTUAL	FY2027 INTERIM BUDGET	FY2027 VS FY2026 INC/(DEC)
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

ESTIMATED BEGINNING FUND BALANCE1		3,383,166				
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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. DESIC	-	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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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. AUI	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 - EVERGREI	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 DEVELOPMEN	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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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		<u>1,203,902</u>	<u>8,210,989</u>	<u>955,610</u>	<u>1,177,112</u>	
SURPLUS / (DEFICIT)		<u>4,002,253</u>	<u>(5,884,812)</u>	<u>9,835,900</u>	<u>-</u>	
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:

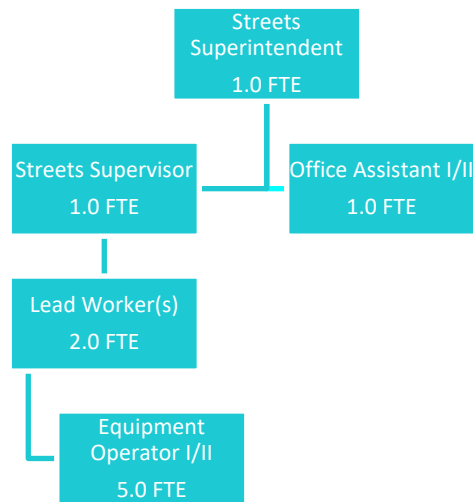
- Streets Fund
- Special Revenue Fund
- Cemetery Trust Fund
- Special Trusts Fund

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

ESTIMATED BEGINNING FUND BALANCE1		9,869,648				
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

ESTIMATED BEGINNING FUND BALANCE1					4,121,890	
GL Acct	Line Description	FY2025 ACTUAL	FY2026 APPROVED BUDGET	FY2026 MIDYEAR ACTUAL	FY2027 INTERIM BUDGET	FY2027 VS FY2026 INC/(DEC)
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
	UTILIZE 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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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				-	-
		<u>141,849</u>	<u>132,346</u>	<u>107,610</u>	<u>125,344</u>	<u>(7,002)</u>
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 CAPITAL PROJECTS - MAINT. FUND				-	-
		<u>-</u>	<u>311,038</u>	<u>1,333,962</u>	<u>-</u>	<u>(311,038)</u>
TOTAL PAR TAX CAPITAL PROJECTS						
		<u>141,849</u>	<u>443,384</u>	<u>1,441,571</u>	<u>125,344</u>	<u>(318,040)</u>
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	
		<u>-</u>	<u>750,000</u>	<u>-</u>	<u>550,000</u>	<u>(750,000)</u>
TOTAL PUBLIC SAFETY IMPACT FEE CAPITAL PROJECTS						
		<u>-</u>	<u>750,000</u>	<u>-</u>	<u>550,000</u>	<u>(750,000)</u>
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	-		
		<u>691,485</u>	<u>767,515</u>	<u>-</u>	<u>350,000</u>	<u>(304,300)</u>
TOTAL PARK IMPACT FEE PROJECTS						



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Cemetery Trust Fund

ESTIMATED BEGINNING FUND BALANCE1					2,278,776	
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
<u>REVENUES</u>						
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)
<u>EXPENDITURES</u>						
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

ESTIMATED BEGINNING FUND BALANCE1					2,211,302	
GL Acct	Line Description	FY2025 ACTUAL	FY2026 APPROVED BUDGET	FY2026 MIDYEAR ACTUAL	FY2027 INTERIM BUDGET	FY2027 VS FY2026 INC/(DEC)
<u>REVENUES</u>						
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)
<u>EXPENDITURES</u>						
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

ESTIMATED BEGINNING FUND BALANCE1				5,122,914		
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
<u>REVENUES</u>						
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
<u>EXPENDITURES</u>						
	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.

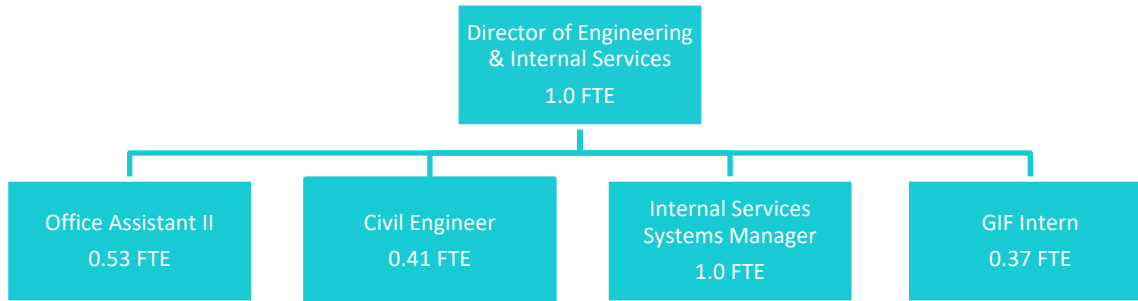
AOS RESULTS STATEMENT: *We will achieve a superior experience for our customers, i.e., our coworkers in other departments, by educating and informing them on the services we will provide and then providing those services so that their jobs are easier and they can do them more efficiently and effectively,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

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

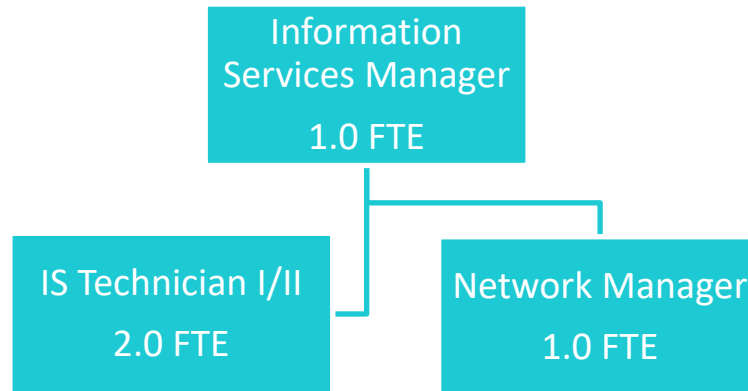
The Information Technologies Division oversees the City's technology systems and services to support the goals and operations of the City of Springville. The Division is responsible for maintaining secure, reliable, and efficient technology resources used throughout the organization, including:

- 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 devices compared to failed devices	NA	NA	71:1	<50:1



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

ISF - Information Systems

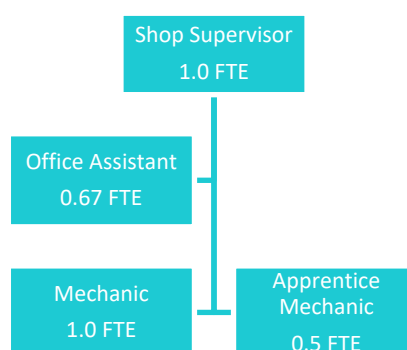
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
PERSONNEL						
47-4132-110	SALARIES & WAGES	263,766	286,328	136,063	302,110	15,782
47-4132-130	EMPLOYEE BENEFITS	120,995	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 SUPPORT	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 SOFTWARE	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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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:

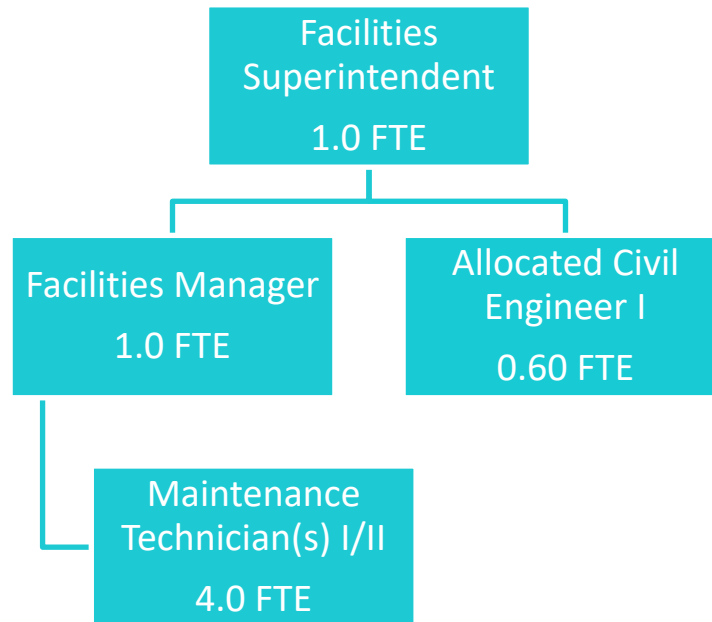
- **Custodial Services:** Keeps facilities clean, welcoming, and professional, improving morale and public trust.
- **Maintenance & Repair:** Performs routine repairs and keeps building systems operating smoothly.
- **Asset Management:** Tracks and maintains city-owned equipment and building systems 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				
<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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					
	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				
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 SAFETY	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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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	86,627.14	-	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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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.

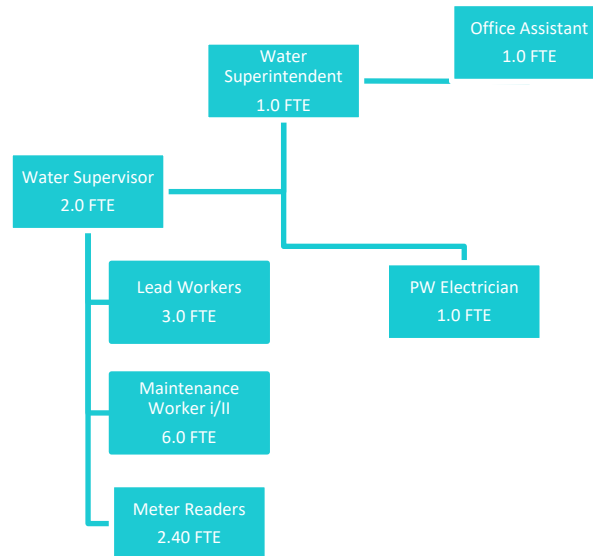
Springville City's Enterprise Funds include:

- 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:	1. Strengthen Regulatory & Water Quality Compliance: Centralize compliance oversight. 2. Improve Operation Efficiency: Standardize SOPs, along with preventive maintenance. 3. Long-Term Infrastructure Resiliency: Identify a new water storage tank location.
Measures:	1. 100% on time submission of all required state and federal regulatory reports 2. 12 or more core Water Division SOPs this FY 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 - <i>"To Provide functionally effective community facilities and services to support a safe, healthy, and vibrant community life".</i>				
Objective 4 - <i>"Provide a process for planning and constructing capital improvements that meet the current and future needs of Springville City."</i>				
Objective 5 - <i>"Provide a water system that is safe, economical, and meets the needs of Springville City now and in the future."</i>				
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.”				
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

ESTIMATED BEGINNING FUND BALANCE1

11,001,823

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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						
DEBT SERVICE						
TRANSFERS						
CAPITAL IMPROVEMENT PROJECTS						
EQUIPMENT REPLACEMENT						
INCREASE RESERVES						
BAD DEBT						
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 LUNCHESES	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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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		<u>2,291,381</u>	<u>8,590,600</u>	<u>616,811</u>	<u>2,961,058</u>	<u>(5,629,542)</u>
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		<u>-</u>	<u>1,280,440</u>	<u>2,000</u>	<u>1,060,000</u>	<u>(220,440)</u>
TOTAL WATER CAPITAL PROJECTS		<u>2,291,381</u>	<u>9,871,040</u>	<u>618,811</u>	<u>4,021,058</u>	



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

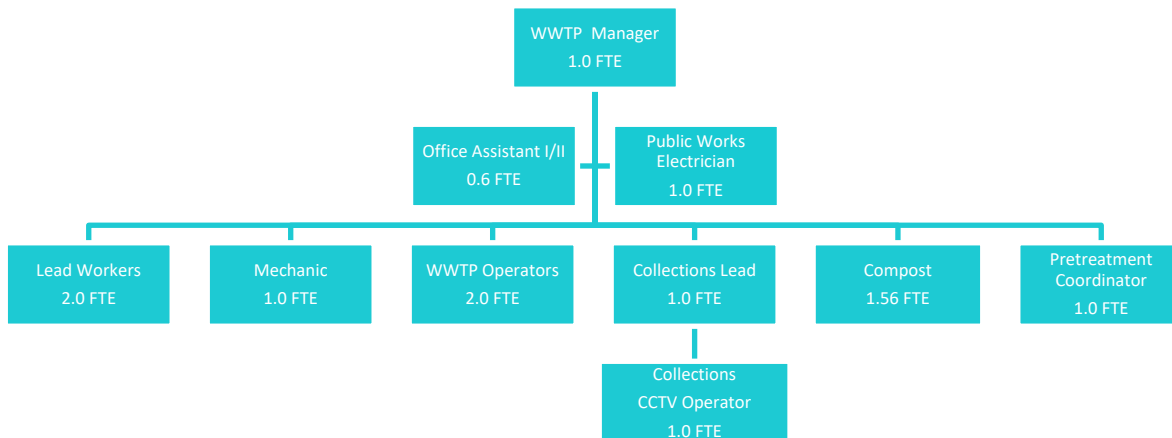
Water Other

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

Goal - Sewer Collections- 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	82%	78%	59%	< 100 %
Impact Fees Collected	21%	44%	39%	100%
Goal - Sewer collections- Provide a reliable sewer collection system				
Strategy - Work proactively to inspect, clean and repair sewer collections infrastructure, to comply with risk management and state requirements Clean and Inspect gravity pipelines (5 years) Gravity Sewer Main Pipe Line - 740,122 feet Pressure Sewer Pipe Line - 45,980 feet; Clean and Inspect manholes (Annual) SS Manholes 2,886				
Measures	2023	2024	2025	2027 (Target)
CCTV Inspections	43%	37%	9%	100%
Pipe Cleaning	78%	37%	26%	100%
MH Inspected/Cleaned	55%	72%	73%	100%
Sewer Back-ups	0	0	0	0



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Sewer Summary

ESTIMATED BEGINNING FUND BALANCE1					13,034,328	
GL Acct	Line Description	FY2025 ACTUAL	FY2026 APPROVED BUDGET	FY2026 MIDYEAR ACTUAL	FY2027 INTERIM BUDGET	FY2027 VS FY2026 INC/(DEC)
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 REPLACEMENT	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	



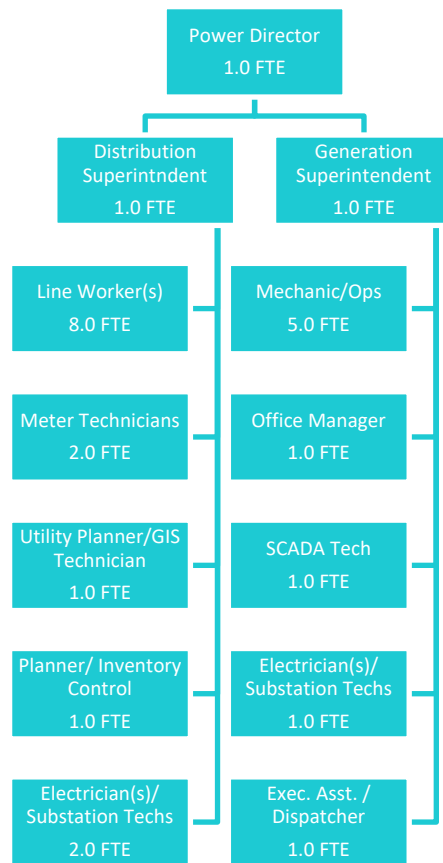
**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Sewer Other

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 FUND	489,856	495,250	247,625	516,858	21,608
52-9000-716	TRANSFER TO FACILITIES FUND					-
52-9000-717	TRANSFER 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

ESTIMATED BEGINNING FUND BALANCE1		23,939,532				
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 & MAINTENANCE	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 SERVICES	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	SUPPLY PROJECT EXPENSES	13,976	6,000	1,880	7,000	1,000
53-5300-710	COMPUTER HARDWARE AND SOFTWARE	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

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 SHELVEING	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 SHELVEING 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)



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Electric Capital

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**

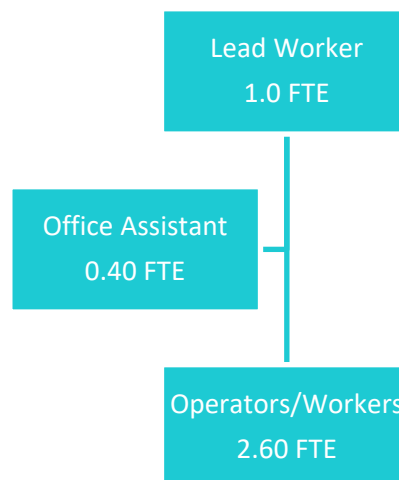
Electric Other

<u>GL ACCT</u>	<u>LINE ITEM DESCRIPTION</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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	ADMINISTRATIVE 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 - <i>“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.”</i>				
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

ESTIMATED BEGINNING FUND BALANCE ¹		4,216,862				
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

		<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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**

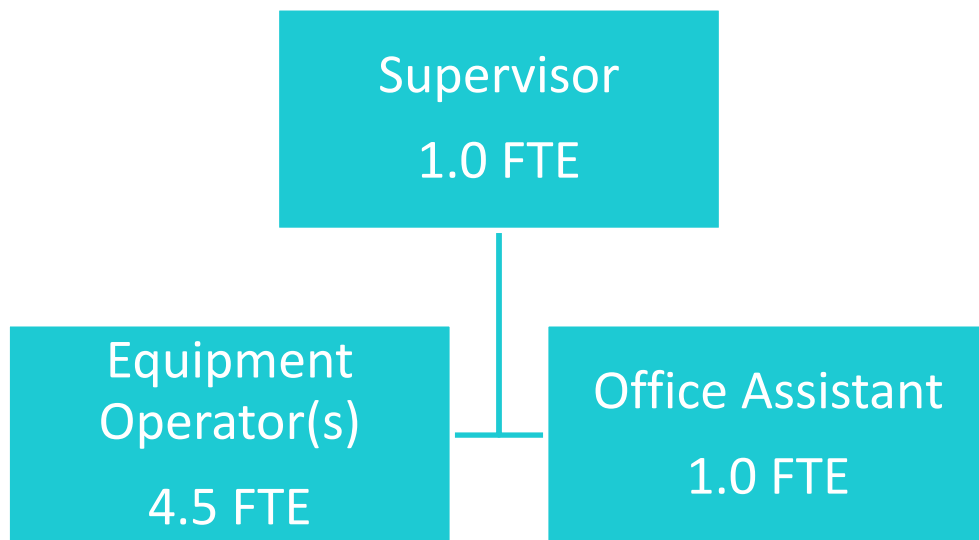
Storm Capital Other

	FY2025 ACTUAL	FY2026 APPROVED BUDGET	FY2026 MIDYEAR ACTUAL	FY2027 INTERIM BUDGET	FY2027 VS FY2026 INC/(DEC)
STORM WATER					
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 1. Purchase a routing software to track & improve efficiencies. 2. Manage route capacity through on-going route analysis and evaluation.
Measures Collect Data from a new software program to improve routes, reduce tonnage and overfilled cans, increase revenues & adjust current and future planning.

Solid Waste Department - Performance Goals, Strategies and Measures

Springville general plan, chapter 10 Environment, To ensure a balanced, clean, and safe environment while supporting and promoting energy conservation				
Objective 5 - Evaluate and respond to environmental concerns.				
Strategies - Develop & improve Solid waste/Recycling options for Springville City residents. Educate the public regarding options for solid waste, such as affordable green waste dumping/Recycling/Spring clean -up services. Provide a customer friendly garbage & recycling collection service to the residents and business' in Springville, with a reliable and timely service, & Maintain our Good customer service ratings				
Measures (MSW = Municipal Solid Waste)	FY 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

ESTIMATED BEGINNING FUND BALANCE1		3,773,630				
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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



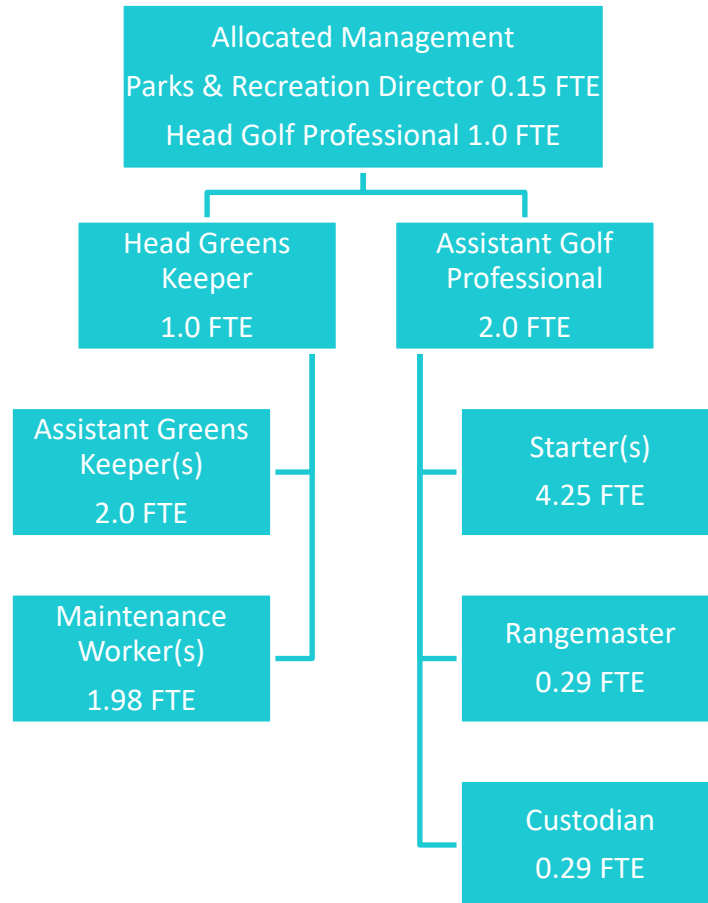
**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Solid Waste Other

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
	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	2,032	1,592	796	1,592	
	RESERVES					-
	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.

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



**SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET**

Golf Summary

ESTIMATED BEGINNING FUND BALANCE1					1,322,000
GL Acct	Line Description	FY2025	FY2026	FY2026	FY2027
REVENUES		ACTUAL	APPROVED BUDGET	MIDYEAR ACTUAL	INTERIM BUDGET 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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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

ESTIMATED BEGINNING FUND BALANCE1					2,823,295	
<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
<u>REVENUES</u>						
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 UTILIZE PROJECT RESERVES	-	10,000	-	5,000	(5,000)
TOTAL REVENUES		1,369,985	700,000	55,815	115,000	(585,000)
<u>EXPENDITURES</u>						
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

<u>GL Acct</u>	<u>Line Description</u>	<u>FY2025 ACTUAL</u>	<u>FY2026 APPROVED BUDGET</u>	<u>FY2026 MIDYEAR ACTUAL</u>	<u>FY2027 INTERIM BUDGET</u>	<u>FY2027 VS FY2026 INC/(DEC)</u>
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 GRADE	Hourly Rate			Annual Rate		
	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 GRADE	Hourly Rate			Annual Rate		
	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

Vanquard Public Safety Firefighter Pay FSLA 207(k) (base 2912 hr annual work cycle)

PAY GRADE	Hourly Rate			Annual Rate		
	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 #

General Fees	1
Government Records Access and Management Act (GRAMA) Fees	40
Franchise, Sales Tax, and Other Use Fees	88
Public Safety Fees	96
Court Fines	127
City Facility Use Fees	130
Parks	219
Business Licensing	273
Planning & Zoning Fees	329
Public Works Fees	360
Building Fees	396
Art Museum Fees	448
Library Fees	473
Cemetery Fees	489
Recreation Fees	533
Art City Days Fees	597
Clyde Recreation Center	628
Golf Fees	758
Electric Utility Fees	800
Sewer Utility Fees	897
Solid Waste Utility Fees	930
Storm Water Utility Fees	941
Water Utility Fees	948
Plat "A" Irrigation Assessments	1037
Highline Ditch Fees	1045

Cost Recovery Codes

Full Recovery	Full	F	85 - 100%
High Recovery	High	H	70 - 90%
Mid-level Recovery	Mid-Level	M	30-70%
Low Recovery	Low	L	1 - 30%
No Recovery	No Recovery	N	0%

Line	General Fees					
1						
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



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	Approved Fee	FY 2027 Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
28			Greater of 3.5% of gross revenue related to small wireless facilities in ROW or \$250 annually for each small wireless facility	Resolution No. 2018-36	F
29	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					
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



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	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
157	Arts Park Stage (non-ticketed event)	400.00		per event (4-hour block)	Resolution 2020-38
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
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
179	Arts Park Stage (non-ticketed event)	800.00		per event (4-hour block)	Resolution 2020-38
180	Indoor Turf Fieldhouse	110.00	115.00	per hour	



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	Approved Fee	FY 2027 Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
2					
		50.00	per hour		
181					
182	first hour / additional hours				
183	120.00/60.00	120.00/60.00		Resolution 2020-38	H
184	300.00/150.00	300.00/150.00			
185					
186	1,900.00	2,000.00		Resolution 2020-38	H
187	2,200.00	2,300.00		Resolution 2020-38	H
188	150.00				H
189	1,700.00	1,800.00		Resolution 2020-38	H
190	1,900.00	2,000.00		Resolution 2020-38	H
191	150.00	150.00			H
192					
193	150.00/75.00	150.00/75.00		Resolution 2020-38	F
194	350.00/150.00	350.00/150.00			
195					
196	2,200.00	2,300.00		Resolution 2020-38	F
197	2,500.00	2,600.00		Resolution 2020-38	F
198	150.00	150.00			F
199	1,800.00	1,900.00		Resolution 2020-38	F
200	2,000.00	2,100.00		Resolution 2020-38	F
201	150.00	150.00			F
202					
203	1,900.00	2,000.00			H
204	2,200.00	2,300.00			H
205	1,700.00	1,800.00			H
206	1,900.00	2,000.00			H
207					
208	60.00	60.00		Resolution 2020-38	F
		500.00			
209	100.00	100.00			F
210	25.00	25.00	per hour		H
211	200.00	200.00	per hour		F
212	40.00	40.00			F
213	50.00	50.00			
214	100.00	100.00			
215					
216	39.00		per hour per employee	Resolution 2013-21	F
217	69.50		per hour	Resolution 2013-21	F
218	* Field Space can be reserved for the day for the equivalent of 4 one-hour rentals				
219	Parks				
	Approved Fee	Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
220					
221					
222	175.00			Resolution 2020-38	H
223	175.00			Resolution 2020-38	H
224	195.00			Resolution 2020-38	H
225	140.00			Resolution 2020-38	H
226	115.00			Resolution 2020-38	H
227	115.00			Resolution 2020-38	H
228	105.00			Resolution 2020-38	H
229	195.00			Resolution 2020-38	H
230	115.00			Resolution 2020-38	H
231	175.00			Resolution 2020-38	H
232	10.00				
233					
234					
235	270.00			Resolution 2020-38	H
236	270.00			Resolution 2020-38	H



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	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				
	Approved Fee	Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
274	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
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
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
302	1 Year Permit-Residential Solicitation	58.00	59.00	Resolution No. 2021-16	F



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	Approved Fee	FY 2027 Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
2					
303	Food Truck	37.00		Resolution No. 2021-16	F
304	Food Truck Renewal	18.00		Resolution No. 2021-16	F
305	Food Truck/No Fire Inspection Required/Licensed Elsewhere	32.00			
306	Food Truck/No Fire Inspection Required/Licensed Elsewhere Renewal	28.00			
307	Sexually Oriented Business	1,000.00	Plus \$25 Application Fee & \$500 per individual employee	Resolution No. 2021-16	F
308	Entertainer and Escort Fee	500.00	Plus \$50 Application Fee & \$500 per individual employee	Resolution No. 2021-16	F
309	Industrial	393.00		Resolution No. 2021-16	F
310	Industrial Renewal	77.00		Resolution No. 2021-16	F
311	General Retail - Under 15,000 Square Feet	393.00		Resolution No. 2021-16	F
312	General Retail - Under 15,000 Square Feet Renewal	49.00		Resolution No. 2021-16	F
313	General Retail - 15,001 to 60,000 Square Feet	393.00		Resolution No. 2021-16	F
314	General Retail - 15,001 to 60,000 Square Feet Renewal	63.00		Resolution No. 2021-16	F
315	General Retail - 60,001 to 120,000 Square Feet	395.00		Resolution No. 2021-16	F
316	General Retail - 60,001 to 120,000 Square Feet Renewal	77.00		Resolution No. 2021-16	F
317	General Retail - 120,001 to 200,000 Square Feet	395.00		Resolution No. 2021-16	F
318	General Retail - 120,001 to 200,000 Square Feet Renewal	77.00		Resolution No. 2021-16	F
319	General Retail - Over 200,000 Square Feet	395.00		Resolution No. 2021-16	F
320	General Retail - Over 200,000 Square Feet Renewal	77.00		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 inactivation (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		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		Resolution 2023-26	F
332	Annexation - Policy Declaration	866.00	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		Resolution No. 03-11	F
334	General Plan text or map amendment	1,048.00	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		Resolution 2020-38	F
336	Board of Adjustment application	644.00		Resolution 2020-38	F
337	Certificate of Nonconformity	144.00		Resolution 2020-38	F
338	Conditional Use Permit	414.00		Resolution No. 03-11	F
341	Condominium Plat - All	861.00		Resolution No. 03-11	F
343	Condominium Plat - Amendment	786.00	Plus PW-Engineering time at the fully burdened hourly rate	Resolution 2020-38	F
344	Fence Permit	22.00		Resolution No. 03-11	M
345	Site Plan Amendment - New Code	806.00	Plus PW-Engineering time at the fully burdened hourly rate	Resolution 2020-38	F
346	Minor Subdivision - Concept plus Preliminary Plan	532.00	Includes 2 reviews in Proposed Fee	Resolution 2020-38	F
347	Subdivision (General City) - Preliminary Plan	1,978.00	First 5 lots included plus \$67.00 for each additional lot	Resolution 2020-38	F
348	Subdivision (Westfields) - Preliminary Plan	2,034.00	First 5 lots included plus \$67.00 for each additional lot	Resolution 2020-38	F
349	Subdivision (Lakeside Landing SDO) Preliminary	2,034.00	First 5 lots included plus \$67.00 for each additional lot		



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

2	Approved Fee		FY 2027 Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
350	Subdivision - 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
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



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	Approved Fee	FY 2027 Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
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				
	Approved Fee	Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
397	Temporary Connection Fee - Residential	230.00		Resolution 2020-38	F
398	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 boundaries)	1,256.00		Ordinance #18-2024	F
424	1" Culinary Water Impact fee(Detached Single Family Dwellings Outside PI service boundaries)	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



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

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' x 10')	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 minutes		
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

	Approved Fee	FY 2027 Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
2					
491					
492	1,500.00		One-half to be placed in a perpetual care fund	Resolution 2020-38	H
493	1,700.00		One-half to be placed in a perpetual care fund	Resolution 2020-38	H
494	500.00				
495	2,500.00		One-half to be placed in a perpetual care fund	Resolution 2020-38	F
496	2,800.00		One-half to be placed in a perpetual care fund	Resolution 2020-38	F
497	800.00				
498				Resolution 2020-38	
499	2,000.00			Resolution 2020-38	H
500	3,000.00			Resolution 2020-38	F
501				Resolution 2020-38	
502	750.00			Resolution 2020-38	H
503	150.00		Don't include 1st with purchase anymore. Charge 1st & 2nd interment	Resolution 2020-38	H
504	100.00		In addition to regular fees		
505	900.00			Resolution 2020-38	F
506	200.00		Don't include 1st with purchase anymore. Charge 1st & 2nd interment	Resolution 2020-38	F
507	100.00				
508	850.00			Resolution 2020-38	H
509	750.00			Resolution 2020-38	H
510	1,400.00			Resolution 2020-38	F
511	1,250.00			Resolution 2020-38	F
512					
513	600.00			Resolution 2020-38	H
514	900.00			Resolution 2020-38	F
515	350.00			Resolution 2020-38	H
516	450.00			Resolution 2020-38	F
517	350.00		In addition to regular fees	Resolution 2020-38	H
518	500.00		In addition to regular fees	Resolution 2020-38	F
519	400.00		Fees are in addition to all other Sexton Fees	Resolution 2020-38	H
520	600.00		Fees are in addition to all other Sexton Fees	Resolution 2020-38	F
521	Infant 900.00, Cremains 500.00		no distinguishment between intact/not intact; Sexton will only expose the vault, within reason. Removal and transport of the vault will be the responsibility of the family.	Resolution 2020-38	F
522	1,500.00	1,700.00		Resolution 2020-38	F
523		3,000.00	For the lower vault		
524	200.00		Per hour	Resolution 2020-38	H
525	250.00		Per hour	Resolution 2020-38	F
526					
527	50.00		per plot	Resolution 2020-38	H
528	50.00		per plot	Resolution 2020-38	H
529	70.00			Resolution 2020-38	F
530	500.00		Difference in price between Resident and Non-Resident burial right in similar plot		F
531	100.00		42" or less		
532	200.00		more than 42"		
533	250.00		for cremation burials without mortuary		
Recreation Fees					
534	Approved Fee	Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
535					
536					
537					
538	46.00	47.00		Resolution 2020-38	M
539	56.00	57.00			M
540	62.00	63.00			
541	560.00	570.00			M
542					
543					
544	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 outlet, 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 F
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

	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		



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	Approved Fee	FY 2027 Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
2					
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 Swim Lesson without membership	90.00			F
	Swim Lesson/ Team & Water Polo cancellation Fee	15.00			
718	Adaptive Swim Lessons	15.00			
719	Adult Swim Lesson with membership	75.00		Resolution 2020-38	M
720	Adaptive Swim Team with membership		50.00		
721	Adaptive Swim Team without membership		65.00		
722	Adult Lesson without membership	90.00		Resolution 2020-38	H
	Splashball 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			



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	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				
	Approved Fee	Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
756	ALL GOLF FEES EFFECTIVE 12/1/2024				
757					
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	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 sales tax	Under the age of 18	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	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	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
	7-Day	1,200.00 plus sales tax	\$1,300.00 plus sales tax	Returning purchases receive \$25 discount	Resolution 2020-38
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



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

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 full junior green fee per nine holes. This card provides a discount and allows local youth the opportunity to play golf at Hobbie 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):		<i>All punch cards are valid for 12 months from purchase date</i>		
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 assessed this rate per player. Max booking window is 30 days. Prebook timeframe is May 1 ending Sept 30 (no prebook outside of this timeframe). Amended for the 2025 season to go into effect 1/1/25.	
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
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 Fee
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					



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	Approved Fee	FY 2027 Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
2					
833			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/material
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



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	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	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
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
879	Monthly Charge	\$15.00	\$15.00	Monthly Charge	Cost of Material plus 10%
880	Installation			Installation	\$16.00
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
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
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
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
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
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
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 facilities, or	\$0.04	\$0.04	revenue related to the provider's use of ROWs	provider's use of ROWs
891	(2) Fee annually for each small wireless facilities	\$250.00	\$250.00	(2) Fee annually for each small wireless facilities	(2) Fee annually for each small wireless facilities
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	Collocation Fee per pole that wireless provider collocates a small
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
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
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 excess 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:				



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	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 excess of .46 lbs per day.	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				
	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				
	Approved Fee	Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
937	Base monthly fee				
938	Hard Surface	8.00	8.35	Per Equivalent Resident Unit	H
939	Gravel Surface	6.00	6.26	Per Equivalent Resident Unit	H
940	Jet/Vac compor truck with operators	400.00	271.00	Per hour	F
941	Closed Circiut TV truck with operators	400.00	142.00	Per hour	F
942	Water Utility Fees				
	Approved Fee	Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
944	Residential Customers (No Secondary Water Available):				
945	Base monthly fee	19.76	20.62	Rates apply March to October when water meters are not read monthly	F
946	Charges per 1,000 gallons of usage based on a 30-day reading period:			Resolution No. 17-xx	
947	0-5,000	Included in Base	-	Resolution No. 17-xx	
948	5,001-12,000	1.03	1.08	Resolution No. 17-xx	F
949	12,001-20,000	1.36	1.42	Resolution No. 17-xx	F
950	20,001-40,000	1.69	1.76	Resolution No. 17-xx	F
951	40,001-60,000	2.01	2.10	Resolution No. 17-xx	F
952	60,001-100,000	2.29	2.39	Resolution No. 17-xx	F
953	100,001-150,000	3.10	3.24	Resolution No. 17-xx	F
954	150,001-200,000	3.53	3.69	Resolution No. 17-xx	F
955	Over 200,000	4.35	4.54	Resolution No. 17-xx	F
956	Base monthly fee	19.76	20.62	Rates apply March to October when water meters are not read monthly	F
957				Resolution No. 17-xx	F



SPRINGVILLE CITY
FISCAL YEAR 2027
INTERIM BUDGET

Exhibit B

	Approved Fee	FY 2027 Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
2					
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 200,000	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 read monthly Resolution No. 17-xx	F
983	Charges per 1,000 gallons of usage per month:		-	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 are read monthly Resolution No. 06-13	
1000	0-5,000	Included in Base	-	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 200,000	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
				**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.		
1017						
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
				To cover unmetered water usage during construction		
1028	Construction Water Usage Fee	65.00	65.00			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
				If meter accuracy is within AWWA standards, the customer will be charged this fee		
1031	Water Meter Testing	70.00	70.00			F
1032	Plat "A" Irrigation Assessments					
		Approved Fee	Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
1033						
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					
		Approved Fee	Proposed Fee	Additional Conditions	Reference	Cost Recovery Code
1041						
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 various services provided.

L**LEGISLATIVE ISSUES:**

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

M**MEASURE:**

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

MISCELLANEOUS (FUNDING SOURCE):

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

MISSION STATEMENT:

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

MODIFIED ACCRUAL BASIS:

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

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

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

N

NET ASSETS:

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

NET INCOME:

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfer-out.

O

OBJECTIVE:

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

OPERATING BUDGET:

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

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

OPERATING REVENUE:

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

ORDINANCE:

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

OTHER FISCAL ACTIVITY:

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

OUTSTANDING DEBT:

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

P**PAY-AS-YOU-GO FINANCING:**

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

PERFORMANCE BUDGET:

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

PERFORMANCE INDICATOR:

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

PERFORMANCE MEASURE:

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

PERSONAL SERVICES:

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

PROGRAM:

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

PROGRAM BUDGET:

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

PROJECT COSTS:

All the costs associated with a project. These costs include prior year actual expenditures, current year budgeted expenditures and future year planned expenditures.

PROPERTY TAX:

Based according to value of property and is used as the source of monies to pay general obligation debt (secondary property tax) and to support the general fund (primary property tax). (See AD VALOREM TAX)

R

RDA:

See REDEVELOPMENT AGENCY.

RE-BUDGET:

Carryover represents encumbered and committed funds carried forward to the next fiscal year budget.

REDEVELOPMENT AGENCY:

An agency of the City created to administer and account for community redevelopment and economic development project areas, which are financed by incremental taxes collected on the properties in the development. The taxes are used to pay back debt created from improving the infrastructure for the project.

REFUNDING:

A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

REPLACEMENT SCHEDULE:

A 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 does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as sewer services.

TENTATIVE BUDGET:

A preliminary budget created for review of Mayor and Council in the first meeting in May of each year. It is to be available for public inspection 10 days before the final adoption of the budget.

TRANSFERS is a term referring to monies moved from one budgetary fund or sub-fund to another. Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Inter-fund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intra-fund Transfer.

U

USER FEES:

Charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, park fees).

Z

ZERO-BASE BUDGETING (ZBB):

A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.