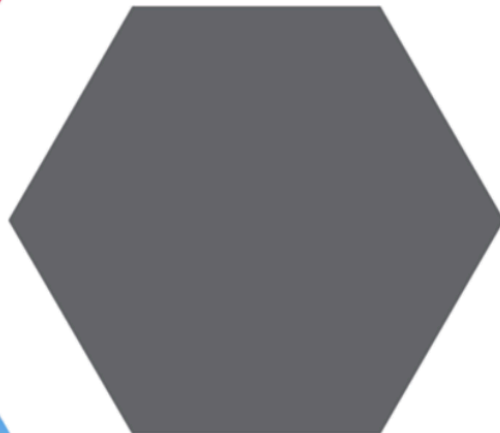
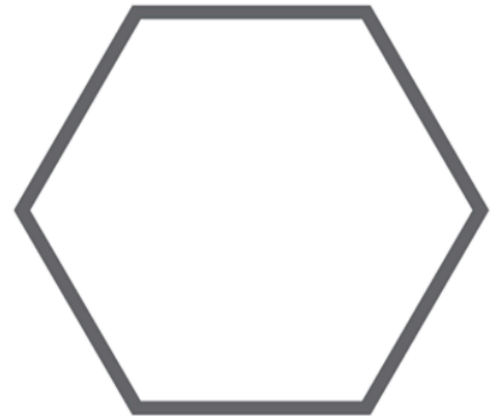


SPANISH FORK CITY FISCAL YEAR 2026 BUDGET REVISION 2





SPANISH FORK CITY TABLE OF CONTENTS



General Fund

Gen. Fund Expenses.....	4
Gen. Fund Revenues.....	5
Admin & Gen. Govt.....	6
Engineering.....	7
Police.....	8
Facilities.....	9
Parks.....	10
Cemetery.....	11

Library.....	12
Golf.....	13
Recreation.....	14
Concessions.....	15

Enterprise Funds

Wastewater.....	17
Gun Club.....	19

Special Revenue Funds

Local Building Authority.....	22
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Capital Project Funds

Land Acq & Cap. Buildings.....	24
Golf Course Projects.....	25
Rec Center Construction.....	26
Parks Projects.....	27

Note: This 2nd revision of the Fiscal Year 2026 Budget contains tables reflecting changes from the last revision. Tables that are unchanged have been omitted. The 1st revision can be found at <https://www.spanishfork.gov/budget> under the title "Fiscal Year 2026 Budget - Revision 1."



SPANISH FORK CITY GENERAL FUND



GENERAL FUND EXPENSES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
BY DIVISION	Actuals	Actuals	Actuals	Budget	Budget	
ADMIN & GEN GOVERNMENT	1,865,675	2,160,805	2,050,536	2,383,125	2,524,335	141,210
SENIOR CITIZEN	322,246	330,632	325,906	0	0	0
INFORMATION SERVICES	727,046	874,234	926,013	855,923	855,923	(0)
FINANCE	813,757	1,012,517	981,112	969,933	969,933	(0)
LEGAL	744,237	798,049	885,277	940,691	940,691	0
PLANNING	715,378	664,386	673,557	997,401	997,401	(0)
ENGINEERING	3,213,558	3,233,550	3,652,471	3,968,955	4,088,955	120,000
BUILDING INSPECTION	1,165,414	1,224,060	1,273,802	1,332,818	1,332,818	(0)
POLICE	8,066,844	8,437,556	9,463,484	9,779,090	9,984,690	205,600
FIRE & EMS	5,092,068	5,797,092	7,700,341	8,478,781	8,478,781	(0)
EMERGENCY PREPAREDNESS	190,646	192,571	178,110	185,281	185,281	(0)
FACILITIES	988,055	1,131,992	1,050,617	1,057,433	1,076,933	19,500
JUSTICE CENTER	228,654	195,219	255,923	251,246	251,246	0
PARKS	3,538,180	4,080,949	4,559,656	4,470,202	4,670,530	200,328
CEMETERY	516,289	583,120	616,130	666,659	698,909	32,250
LIBRARY	2,208,383	2,389,163	2,601,320	2,701,971	2,719,971	18,000
FAIRGROUNDS	1,934,732	982,290	829,423	821,449	821,449	0
RECREATION	1,429,958	1,571,145	1,640,196	1,637,383	1,709,969	72,586
CONCESSIONS	130,106	154,050	159,848	152,096	159,096	7,000
ARTS COUNCIL	286,347	279,337	286,526	295,115	295,115	(0)
SPECIAL EVENTS	1,276,880	1,352,876	1,477,787	1,585,439	1,585,439	(0)
FITCITY REC & COMMUNITY CENTER	0	0	252,375	5,390,939	5,390,940	1
GOLF	1,399,212	1,548,101	1,601,477	1,826,565	1,950,217	123,652
TOTAL EXPENSES	36,853,665	38,993,694	43,441,887	50,748,495	51,688,621	940,126

GENERAL FUND REVENUES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
BY CATEGORY	Actuals	Actuals	Actuals	Budget	Budget	
SALES TAX	13,487,649	13,941,992	14,394,612	14,976,000	15,600,000	624,000
INTERFUND SERVICES PROVIDED	5,827,007	5,697,916	6,196,519	6,752,283	6,878,836	126,553
PROPERTY TAX	5,344,759	5,741,119	5,885,342	6,073,250	6,073,250	0
FITCITY REC & COMMUNITY CENTER	54,439	82,585	95,991	5,349,623	5,349,623	0
FIRE & EMS REVENUE	2,409,038	2,873,842	3,368,171	3,832,500	4,182,000	349,500
COMMUNITY DEVELOPMENT REVENUE	3,418,223	3,454,808	3,120,844	3,294,500	3,294,500	0
GOLF	1,656,694	2,337,958	2,651,934	2,707,000	3,102,000	395,000
ENERGY SALES TAX	3,023,094	2,903,871	2,808,890	3,142,500	3,142,500	0
ARTS COUNCIL & SPECIAL EVENTS	1,444,981	1,573,111	1,663,213	1,697,275	1,713,275	16,000
POLICE & LEGAL REVENUE	746,753	950,269	951,829	1,071,329	1,181,329	110,000
PUBLIC SAFETY IMPACT FEES	802,861	1,030,860	1,523,906	1,000,000	1,000,000	0
RECREATION PROGRAMS & SERVICES	877,459	854,992	875,661	914,000	950,000	36,000
INTEREST EARNINGS	918,238	1,049,004	1,369,314	1,100,000	1,100,000	0
FAIRGROUNDS	456,046	609,512	540,127	539,000	571,000	32,000
CEMETERY	366,991	396,296	296,609	360,000	410,000	50,000
MISC. TAXES	391,012	378,039	348,790	335,000	335,000	0
RENTALS	175,632	210,206	227,852	237,500	257,500	20,000
MISCELLANEOUS	235,705	286,758	231,938	285,500	308,500	23,000
GRANTS	5,187,011	132,112	107,779	441,885	488,500	46,615
LIBRARY	44,826	66,580	72,233	71,600	71,600	0
GENERAL FUND REVENUES	46,868,418	44,571,830	46,731,554	54,180,745	56,009,413	1,828,668

DIVIDEND TRANSFER FROM ENT. FUNDS	1,975,000	2,019,998	2,368,025	2,343,025	2,343,025	0
(TO)/FROM CAPITAL PROJECT FUNDS	(10,989,929)	(5,562,114)	(3,580,000)	(2,876,585)	(3,750,000)	(873,415)
(TO)/FROM DEBT SERVICE	(413,186)	(413,186)	(1,963,000)	(3,205,193)	(3,205,193)	0
(TO)/FROM REDEVELOPMENT AGENCY	(448,657)	(148,291)	(123,634)	(298,320)	(298,320)	0
(TO)/FROM LOCAL BUILDING AUTHORITY	(60,000)	0	0	0	0	0
(TO)/FROM AIRPORT FUND	(105,000)	(95,000)	0	0	0	0
LOAN TO AIRPORT FUND	0	0	0	(500,000)	(500,000)	0
(TO)/FROM STREETS & STORM DRAIN	(1,258,750)	0	0	(475,000)	(475,000)	0
NET TRANSFERS IN/(OUT)	(11,300,522)	(4,198,593)	(3,298,609)	(5,012,073)	(5,885,488)	(873,415)

GENERAL FUND EXPENSES	36,853,665	38,993,694	43,441,887	50,748,495	51,688,621	940,126
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INCREASE/(DECREASE) IN FUND BALANCE	(1,285,769)	1,379,543	(8,942)	(1,579,823)	(1,564,696)	15,127
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ADMIN & GENERAL GOVERNMENT	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	803,668	858,958	892,145	936,972	936,972	0
Salaries and Wages (part-time)	146,980	145,300	148,418	170,493	170,492	(1)
Employee Benefits	472,645	477,179	500,240	555,361	555,361	0
Overtime	5,521	6,396	7,179	5,500	5,500	0
Personnel	1,428,814	1,487,833	1,547,982	1,668,326	1,668,325	(1)
Professional Development	195,509	228,266	265,424	246,145	250,045	3,900
Supplies	108,367	144,825	110,664	159,911	159,911	0
Equipment Maintenance	15,126	15,168	12,982	13,000	13,000	0
Motor Pool Maintenance	0	0	0	0	0	0
Fuel & Utilities	4,005	4,249	4,395	4,510	4,510	0
Buildings & Ground Maint	9,901	0	5,448	7,500	7,500	0
Data Processing	17,695	20,350	18,110	47,190	147,000	99,810
Professional and Technical	44,146	118,248	48,181	42,448	74,949	32,501
Other Services	25,866	127,924	26,864	185,800	185,800	0
Risk Management	16,246	13,942	10,486	8,295	13,295	5,000
Vehicle Lease from Motor Pool	0	0	0	0	0	0
FoL, Fiesta Days, & Miss SF Pageants	0	0	0	0	0	0
Local Building Authority Debt	0	0	0	0	0	0
Operations	436,861	672,972	502,554	714,799	856,010	141,211
Capital - Buildings & Land	0	0	0	0	0	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	0	0	0	0	0	0
Capital	0	0	0	0	0	0
TOTAL EXPENSES	1,865,675	2,160,805	2,050,536	2,383,125	2,524,335	141,210

ENGINEERING	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	1,140,343	1,267,610	1,493,212	1,653,805	1,653,805	0
Salaries and Wages (part-time)	213,686	170,793	153,206	161,161	161,161	0
Employee Benefits	595,981	648,325	775,076	861,051	861,052	1
Overtime	12,130	15,150	9,955	15,000	15,000	0
Personnel	1,962,140	2,101,878	2,431,449	2,691,017	2,691,018	1
Professional Development	26,745	36,575	42,986	47,430	47,430	0
Supplies	31,075	38,738	19,485	34,500	34,500	0
Equipment Maintenance	9,744	15,572	28,924	14,000	14,000	0
Motor Pool Maintenance	27,671	67,472	54,315	60,000	60,000	0
Fuel & Utilities	35,705	41,421	41,302	46,500	46,500	0
Buildings & Ground Maint	0	160	2,456	2,700	2,700	0
Data Processing	119,208	118,244	140,640	106,900	106,900	0
Professional and Technical	890,519	697,384	755,175	847,400	967,400	120,000
Other Services	30,969	25,708	25,224	34,300	34,300	0
Risk Management	11,108	16,924	22,701	23,302	23,302	(0)
Vehicle Lease from Motor Pool	68,674	73,474	87,814	60,906	60,906	(0)
FoL, Fiesta Days, & Miss SF Pageants	0	0	0	0	0	0
Local Building Authority Debt	0	0	0	0	0	0
Operations	1,251,418	1,131,672	1,221,022	1,277,938	1,397,937	119,999
Capital - Buildings & Land	0	0	0	0	0	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	0	0	0	0	0	0
Capital	0	0	0	0	0	0
TOTAL EXPENSES	3,213,558	3,233,550	3,652,471	3,968,955	4,088,955	120,000

POLICE	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	3,743,604	3,951,987	4,271,532	4,632,359	4,632,359	0
Salaries and Wages (part-time)	63,395	82,070	73,689	91,485	91,485	0
Employee Benefits	2,320,718	2,373,505	2,633,954	2,774,945	2,805,545	30,600
Overtime	179,329	239,915	281,622	250,000	400,000	150,000
Personnel	6,307,046	6,647,477	7,260,797	7,748,789	7,929,389	180,600
Professional Development	52,515	44,090	47,762	52,980	52,980	0
Supplies	129,496	148,954	139,602	146,550	146,550	0
Equipment Maintenance	19,340	24,474	28,001	20,400	20,400	0
Motor Pool Maintenance	231,406	142,206	196,154	204,100	204,100	0
Fuel & Utilities	189,233	185,011	177,175	189,100	189,100	0
Buildings & Ground Maint	34,679	19,620	21,329	71,475	71,475	0
Data Processing	33,614	40,188	38,715	41,500	41,500	0
Professional and Technical	288,740	416,197	568,596	520,945	545,945	25,000
Other Services	184,859	154,604	229,122	194,200	194,200	0
Risk Management	66,411	75,854	67,310	78,052	78,052	(0)
Vehicle Lease from Motor Pool	529,505	532,505	688,921	510,999	510,999	0
FoL, Fiesta Days, & Miss SF Pageants	0	0	0	0	0	0
Local Building Authority Debt	0	0	0	0	0	0
Operations	1,759,798	1,783,703	2,202,687	2,030,301	2,055,301	25,000
Capital - Buildings & Land	0	0	0	0	0	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	0	6,376	0	0	0	0
Capital	0	6,376	0	0	0	0
TOTAL EXPENSES	8,066,844	8,437,556	9,463,484	9,779,090	9,984,690	205,600

FACILITIES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	302,640	396,778	436,127	466,043	466,043	0
Salaries and Wages (part-time)	525	0	1,690	0	0	0
Employee Benefits	165,393	203,194	220,962	253,982	253,982	0
Overtime	5,879	5,087	2,804	5,000	5,000	0
Personnel	474,437	605,059	661,583	725,025	725,025	0
Professional Development	1,170	1,247	1,434	4,600	4,600	0
Supplies	122,450	126,290	113,326	107,900	107,900	0
Equipment Maintenance	565	18	432	500	500	0
Motor Pool Maintenance	31,866	9,798	5,697	5,000	11,000	6,000
Fuel & Utilities	83,338	63,481	52,720	70,600	70,600	0
Buildings & Ground Maint	95,164	159,428	97,206	65,280	78,780	13,500
Data Processing	3,642	0	1,514	1,350	1,350	0
Professional and Technical	17,975	19,538	19,630	20,150	20,150	0
Other Services	0	0	0	0	0	0
Risk Management	31,559	30,108	32,147	18,296	18,296	0
Vehicle Lease from Motor Pool	120,025	117,025	64,928	38,732	38,732	0
FoL, Fiesta Days, & Miss SF Pageants	0	0	0	0	0	0
Local Building Authority Debt	0	0	0	0	0	0
Operations	507,754	526,933	389,034	332,408	351,908	19,500
Capital - Buildings & Land	5,864	0	0	0	0	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	0	0	0	0	0	0
Capital	5,864	0	0	0	0	0
TOTAL EXPENSES	988,055	1,131,992	1,050,617	1,057,433	1,076,933	19,500

PARKS	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	949,702	1,125,831	1,208,297	1,206,771	1,336,000	129,229
Salaries and Wages (part-time)	576,102	651,261	796,762	799,894	799,894	0
Employee Benefits	520,243	613,599	684,061	671,736	710,000	38,264
Overtime	26,453	31,897	25,959	22,000	22,000	0
Personnel	2,072,500	2,422,588	2,715,079	2,700,401	2,867,894	167,493
Professional Development	5,913	10,142	11,962	20,295	20,295	0
Supplies	83,551	102,685	94,949	98,000	98,000	0
Equipment Maintenance	32,246	27,553	21,923	14,500	14,500	0
Motor Pool Maintenance	152,761	213,260	192,465	210,000	220,000	10,000
Fuel & Utilities	363,436	393,876	405,266	411,100	411,100	0
Buildings & Ground Maint	381,431	449,075	418,841	508,857	531,692	22,835
Data Processing	1,927	1,868	12,179	4,800	4,800	0
Professional and Technical	32,261	17,717	20,889	22,200	22,200	0
Other Services	0	0	0	0	0	0
Risk Management	56,173	54,183	56,210	60,200	60,200	0
Vehicle Lease from Motor Pool	347,116	347,325	473,102	407,849	407,849	(0)
FoL, Fiesta Days, & Miss SF Pageants	0	0	0	0	0	0
Local Building Authority Debt	0	0	0	0	0	0
Operations	1,456,815	1,617,684	1,707,786	1,757,801	1,790,636	32,835
Capital - Buildings & Land	7,934	0	0	0	0	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	931	40,677	136,791	12,000	12,000	0
Capital	8,865	40,677	136,791	12,000	12,000	0
TOTAL EXPENSES	3,538,180	4,080,949	4,559,656	4,470,202	4,670,530	200,328

CEMETERY	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	179,273	192,021	217,145	232,589	232,589	0
Salaries and Wages (part-time)	25,472	17,681	16,342	26,555	26,555	0
Employee Benefits	94,196	95,299	122,651	139,441	139,441	0
Overtime	1,010	236	67	1,000	1,000	0
Personnel	299,951	305,237	356,205	399,585	399,585	0
Professional Development	0	0	9	0	1,000	1,000
Supplies	4,134	3,456	3,057	2,850	2,850	0
Equipment Maintenance	399	924	1,184	900	900	0
Motor Pool Maintenance	22,158	31,415	22,052	35,000	35,000	0
Fuel & Utilities	50,447	53,904	56,270	58,400	70,400	12,000
Buildings & Ground Maint	25,071	43,223	28,895	35,600	50,600	15,000
Data Processing	0	0	1,092	0	0	0
Professional and Technical	52,535	79,975	67,158	68,300	68,300	0
Other Services	0	19	6,055	5,750	10,000	4,250
Risk Management	3,948	4,221	4,381	4,800	4,800	0
Vehicle Lease from Motor Pool	57,646	60,746	69,772	55,474	55,474	0
FoL, Fiesta Days, & Miss SF Pageants	0	0	0	0	0	0
Local Building Authority Debt	0	0	0	0	0	0
Operations	216,338	277,883	259,925	267,074	299,324	32,250
Capital - Buildings & Land	0	0	0	0	0	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	0	0	0	0	0	0
Capital	0	0	0	0	0	0
TOTAL EXPENSES	516,289	583,120	616,130	666,659	698,909	32,250

LIBRARY	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	518,231	540,241	582,470	609,587	609,587	0
Salaries and Wages (part-time)	259,845	405,096	480,116	550,708	550,708	0
Employee Benefits	249,851	276,128	304,215	311,370	311,370	0
Overtime	2,477	221	863	1,000	1,000	0
Personnel	1,030,404	1,221,686	1,367,664	1,472,665	1,472,665	0
Professional Development	10,623	15,307	12,537	23,305	23,305	0
Supplies	165,166	153,027	152,681	174,550	174,550	0
Equipment Maintenance	3,664	7,278	9,112	7,300	7,300	0
Motor Pool Maintenance	0	0	0	0	0	0
Fuel & Utilities	13,615	9,733	66,492	63,200	63,200	0
Buildings & Ground Maint	10,116	13,252	21,439	7,300	7,300	0
Data Processing	57,734	26,543	25,130	25,600	25,600	0
Professional and Technical	27,397	29,341	2,452	2,500	2,500	0
Other Services	38,497	38,344	63,536	41,500	59,500	18,000
Risk Management	11,167	34,652	40,277	44,051	44,051	0
Vehicle Lease from Motor Pool	0	0	0	0	0	0
FoL, Fiesta Days, & Miss SF Pageants	0	0	0	0	0	0
Local Building Authority Debt	840,000	840,000	840,000	840,000	840,000	0
Operations	1,177,979	1,167,477	1,233,656	1,229,306	1,247,306	18,000
Capital - Buildings & Land	0	0	0	0	0	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	0	0	0	0	0	0
Capital	0	0	0	0	0	0
TOTAL EXPENSES	2,208,383	2,389,163	2,601,320	2,701,971	2,719,971	18,000

GOLF	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	322,779	344,917	372,976	458,692	458,692	0
Salaries and Wages (part-time)	130,842	173,921	183,967	201,348	210,000	8,652
Employee Benefits	174,871	184,584	196,228	241,546	241,546	0
Overtime	478	1,689	382	2,000	2,000	0
Personnel	628,970	705,111	753,553	903,586	912,238	8,652
Professional Development	5,168	7,163	8,219	9,050	9,050	0
Supplies	290,464	286,948	304,889	293,100	293,100	0
Equipment Maintenance	14,950	16,890	27,056	15,000	15,000	0
Motor Pool Maintenance	10,365	14,703	15,634	15,000	15,000	0
Fuel & Utilities	50,589	63,151	82,996	91,000	191,000	100,000
Buildings & Ground Maint	86,548	143,910	56,964	73,100	73,100	0
Data Processing	7,819	5,517	6,051	6,700	6,700	0
Professional and Technical	24,330	16,374	19,915	20,000	20,000	0
Other Services	81,068	75,154	93,827	93,200	108,200	15,000
Risk Management	10,617	11,856	13,679	14,746	14,746	(0)
Vehicle Lease from Motor Pool	188,324	201,324	218,694	292,083	292,083	(0)
FoL, Fiesta Days, & Miss SF Pageants	0	0	0	0	0	0
Local Building Authority Debt	0	0	0	0	0	0
Operations	770,242	842,990	847,924	922,979	1,037,979	115,000
Capital - Buildings & Land	0	0	0	0	0	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	0	0	0	0	0	0
Capital	0	0	0	0	0	0
TOTAL EXPENSES	1,399,212	1,548,101	1,601,477	1,826,565	1,950,217	123,652

RECREATION	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	491,355	514,138	614,323	576,900	625,000	48,100
Salaries and Wages (part-time)	280,252	313,922	250,327	278,931	278,931	0
Employee Benefits	260,812	257,258	318,029	285,514	310,000	24,486
Overtime	1,003	1,152	1,107	2,000	2,000	0
Personnel	1,033,422	1,086,470	1,183,786	1,143,345	1,215,931	72,586
Professional Development	23,495	23,519	22,140	23,600	23,600	0
Supplies	150,560	164,346	156,420	174,165	174,165	0
Equipment Maintenance	912	3,314	565	1,800	1,800	0
Motor Pool Maintenance	2,796	23,706	7,995	2,500	2,500	0
Fuel & Utilities	82,658	99,129	100,562	101,400	101,400	0
Buildings & Ground Maint	2,666	6,006	15,367	20,150	20,150	0
Data Processing	5,116	1,739	4,661	8,100	8,100	0
Professional and Technical	66,047	80,909	82,997	102,700	102,700	0
Other Services	34,018	53,174	33,638	27,900	27,900	0
Risk Management	12,811	13,376	18,191	19,695	19,695	0
Vehicle Lease from Motor Pool	15,457	15,457	13,874	12,028	12,028	(0)
FoL, Fiesta Days, & Miss SF Pageants	0	0	0	0	0	0
Local Building Authority Debt	0	0	0	0	0	0
Operations	396,536	484,675	456,410	494,038	494,038	0
Capital - Buildings & Land	0	0	0	0	0	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	0	0	0	0	0	0
Capital	0	0	0	0	0	0
TOTAL EXPENSES	1,429,958	1,571,145	1,640,196	1,637,383	1,709,969	72,586

CONCESSIONS	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	30,233	31,721	33,312	34,612	34,612	0
Salaries and Wages (part-time)	34,710	40,377	46,850	40,114	40,114	0
Employee Benefits	16,348	16,749	18,085	16,594	16,594	0
Overtime	0	17	0	100	100	0
Personnel	81,291	88,864	98,247	91,420	91,420	0
Professional Development	648	838	923	1,000	1,000	0
Supplies	41,560	52,988	52,641	50,276	57,276	7,000
Equipment Maintenance	433	1,025	914	1,000	1,000	0
Motor Pool Maintenance	0	0	0	0	0	0
Fuel & Utilities	1,467	907	1,073	950	950	0
Buildings & Ground Maint	1,151	2,157	1,510	1,650	1,650	0
Data Processing	62	2,158	0	0	0	0
Professional and Technical	976	1,418	88	1,400	1,400	0
Other Services	2,518	2,645	3,468	3,300	3,300	0
Risk Management	0	1,050	984	1,100	1,100	0
Vehicle Lease from Motor Pool	0	0	0	0	0	0
FoL, Fiesta Days, & Miss SF Pageants	0	0	0	0	0	0
Local Building Authority Debt	0	0	0	0	0	0
Operations	48,815	65,186	61,601	60,676	67,676	7,000
Capital - Buildings & Land	0	0	0	0	0	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	0	0	0	0	0	0
Capital	0	0	0	0	0	0
TOTAL EXPENSES	130,106	154,050	159,848	\$ 152,096	\$ 159,096	\$ 7,000



SPANISH FORK CITY ENTERPRISE FUNDS



WATER RECLAMATION FACILITY EXPENSES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	331,256	369,638	446,613	423,226	423,226	0
Salaries and Wages (part-time)	8,507	17,752	27,748	21,543	21,543	0
Employee Benefits	175,379	186,371	220,977	224,510	224,510	0
Overtime	18,454	9,086	4,118	10,000	10,000	0
Personnel	533,596	582,847	699,456	679,279	679,279	0
Professional Development	19,085	16,117	17,356	19,510	19,510	0
Supplies	192,850	195,969	302,856	255,620	330,620	75,000
Equipment Maintenance	191,234	226,840	185,909	107,500	117,500	10,000
Motor Pool Maintenance	30,662	46,030	39,501	45,000	45,000	0
Fuel & Utilities	408,814	326,481	344,239	401,500	501,500	100,000
Buildings & Ground Maint	15,092	9,480	2,014	29,950	29,950	0
Data Processing	1,928	15,873	10,266	21,500	21,500	0
Professional and Technical	104,808	115,413	113,237	116,400	116,400	0
Other Services	130,596	169,508	248,095	332,700	582,700	250,000
Power Purchase	0	0	0	0	0	0
Risk Management	13,950	16,919	56,063	209,902	209,902	0
Vehicle Lease from Motor Pool	57,937	63,637	86,764	64,134	64,134	(0)
Construction Material	0	0	0	0	0	0
Collection Fees	0	0	0	0	0	0
Transfer Station Fees	0	0	0	0	0	0
Interfund Services Received	435,740	424,112	460,741	614,521	627,908	13,387
Operations	1,602,696	1,626,379	1,867,041	2,218,237	2,666,623	448,386
Capital - Buildings & Land	6,748	10,869	3,593	250,000	250,000	0
Capital - Equipment	0	0	0	0	0	0
Capital - Projects	28,435,784	45,898,014	34,963,825	7,190,000	9,015,000	1,825,000
Dev. Impact Fee Reimbursement	0	0	0	0	0	0
Vehicle & Equipment Purchases	0	0	0	0	0	0
Capital	28,442,532	45,908,883	34,967,418	7,440,000	9,265,000	1,825,000
Debt-Principal	0	0	2,490,345	3,718,209	3,718,209	0
Debt-Interest	2,073,035	2,404,171	3,421,003	3,513,396	3,513,396	(0)
Local Building Authority Debt	0	0	0	0	0	0
Debt	2,073,035	2,404,171	5,911,348	7,231,605	7,231,605	(0)
TOTAL EXPENSES	32,651,859	50,522,280	43,445,263	17,569,121	19,842,507	2,273,386

WASTEWATER REVENUES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
INTEREST EARNINGS	867,768	1,300,440	963,495	240,000	700,000	460,000
INTEREST - WW IMPACT FEES	1,762	0	0	0	0	0
INTEREST - BONDS	1,374,973	898,017	500,926	0	0	0
MAPLETON SEWER BOND INTEREST	617,393	572,124	665,746	685,221	685,221	0
MAPLETON SEWER BOND PRINCIPAL	0	632,917	740,417	891,668	891,668	0
MAPLETON COLL. REIMBURSEMENTS	60,138	2,593	933,333	1,971,583	1,971,583	0.00
MAPLETON WRF O&M REIMBURSEMENT	302,254	408,607	436,647	478,585	554,000	75,415
MAPLETON WRF CAP REIMBURSEMENTS						0
FEDERAL GRANTS	4,000,000	0	0	0	5,653,000	5,653,000
NON FED GRANTS & DONATIONS	0	0	400,000	0	0	0
WW COLL. MISC. REVENUE	3,900	75,245	0	10,000	10,000	0
WRF MISCELLANEOUS REVENUE	237,625	63,108	1,950	40,000	67,000	27,000
USE OF BOND PROCEEDS	0	0	0	0	0	0
RESIDENTIAL WW CHARGES	5,797,055	6,613,775	7,350,513	7,971,246	7,971,246	0
COMMERCIAL WW CHARGES	1,250,608	1,502,438	1,585,455	1,847,372	1,847,372	0
GAIN ON SALE OF ASSETS	0	0	0	10,000	10,000	0
WW IMPACT FEE	2,102,366	2,219,025	1,806,988	2,149,843	2,149,843	0
TOTAL REVENUES	16,615,842	14,288,289	15,385,470	16,295,518	22,510,933	6,215,415
TRANSFER/DIVIDEND (TO)GEN FUND	(150,000)	(150,744)	(155,025)	(155,025)	(155,025)	0
NET TRANSFERS IN/(OUT)	(150,000)	(150,744)	(155,025)	(155,025)	(155,025)	0
COMBINED WASTEWATER EXPENSES	37,793,194	55,896,194	49,995,092	26,246,293	28,535,136	2,288,843
NET INCREASE/(DECREASE)	(21,327,352)	(41,758,649)	(34,764,647)	(10,105,800)	(6,179,228)	3,926,572

GUN CLUB EXPENSES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
Salaries and Wages (full-time)	5,179	5,043	5,476	5,549	5,549	0
Salaries and Wages (part-time)	78,941	114,086	101,049	120,009	120,009	0
Employee Benefits	13,027	12,642	12,359	12,711	12,711	0
Overtime	5,565	5,073	3,170	5,000	5,000	0
Personnel	102,712	136,844	122,054	143,269	143,269	0
Professional Development	2,373	1,922	3,054	2,630	2,630	0
Supplies	115,489	267,457	203,660	268,050	323,050	55,000
Equipment Maintenance	3,572	4,045	9,601	4,000	4,000	0
Motor Pool Maintenance	1,328	4,756	107	1,500	1,500	0
Fuel & Utilities	14,891	15,658	14,401	16,450	16,450	0
Buildings & Ground Maint	10,680	17,386	9,683	33,690	33,690	0
Data Processing	0	0	0	0	0	0
Professional and Technical	27,057	3,190	144	170	170	0
Other Services	6,883	9,701	7,525	11,750	11,750	0
Power Purchase	0	0	0	0	0	0
Risk Management	1,033	1,262	1,304	1,441	1,441	(0)
Vehicle Lease from Motor Pool	4,505	4,505	4,505	1,972	1,972	0
Construction Material	0	0	0	0	0	0
Collection Fees	0	0	0	0	0	0
Transfer Station Fees	0	0	0	0	0	0
Interfund Services Received	0	0	0	0	0	0
Operations	187,811	329,882	253,984	341,653	396,653	55,000
Capital - Buildings & Land	0	0	0	0	0	0
Capital - Equipment	0	455	16,975	0	0	0
Capital - Projects	0	81,528	0	0	0	0
Dev. Impact Fee Reimbursement	0	0	0	0	0	0
Vehicle & Equipment Purchases	0	0	0	0	0	0
Capital	0	81,983	16,975	0	0	0
Debt-Principal	0	0	0	0	0	0
Debt-Interest	0	0	0	0	0	0
Local Building Authority Debt	0	0	0	0	0	0
Debt	0	0	0	0	0	0
TOTAL EXPENSES	290,523	548,709	393,013	484,922	539,922	55,000

GUN CLUB REVENUES	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
MEMBERSHIPS	4,111	4,995	4,834	3,500	3,500	0
SHELLS SALES	49,884	91,754	64,317	90,000	90,000	0
GUN - PRO SHOP MERCHANDISE	0	5,561	13,601	12,000	15,000	3,000
R V HOOK-UPS	9,745	23,550	10,712	24,000	24,000	0
PUNCH PASSES	21,642	30,160	23,524	24,000	24,000	0
LEAGUE/ROUND ROBIN SHOOT	31,070	55,048	64,161	50,000	95,000	45,000
TARGET SALES	17,542	2,832	1,027	1,000	15,000	14,000
A.T.A. EVENT FEES	82,507	185,579	84,560	150,000	150,000	0
VENDING MACHINE SALES	2,259	(15)	4	0	0	0
ADVERTISING	4,416	1,101	1,080	2,000	2,000	0
MEMBER/NON-MEMBER PRACTICE	14,535	20,919	18,291	19,000	19,000	0
FOOD SALES	101	2,911	1,924	2,250	2,250	0
SPORTING CLAY PRACTICE	0	11,345	4,183	4,000	4,000	0
SPORTING CLAY EVENTS	0	27,858	75,911	85,000	85,000	0
OPTIONS	18,897	(145)	0	0		0
TIPS	1,321	0	0	0		0
INTEREST EARNINGS	2,303	2,586	5,152	500	500	0
NON FED GRANTS & DONATIONS	0	87,421	24,149	14,000	14,000	0
MISC. REVENUE NONTAXABLE	3,935	7,520	35,613	5,000	5,000	0
GUN CLUB MISC. TAXABLE	0	(15)	1,595	0	0	0
OVER / SHORT	485	73	88	0	0	0
TOTAL REVENUES	264,753	561,038	434,726	486,250	548,250	62,000
TOTAL EXPENSES	290,523	548,709	393,013	484,922	539,922	55,000
NET INCREASE/(DECREASE)	(25,770)	12,329	41,713	1,328	8,328	7,000



SPANISH FORK CITY
SPECIAL
REVENUE
FUNDS



Local Building Authority Fund	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
PROFESSIONAL AND TECHNICAL	0	0	0	0	0	0
ACCOUNTING AND AUDITING	0	0	0	0	0	0
LEGAL	0	0	0	0	0	0
OTHER SERVICES	0	0	0	0	0	0
INSURANCE	0	0	0	0	0	0
CAPITAL - PROJECTS	0	0	0	0	0	0
CAP- LIBRARY HALL	8,551,525	1,440,167	0	0	0	0
CAP-NEW SFCN BUILDING	4,493,476	7,445,146	22,525	0	0	0
LBA PRINCIPAL	1,307,000	1,244,000	1,262,000	1,326,000	1,326,000	0
LBA INTEREST	631,943	694,571	678,001	656,140	665,000	8,860
BOND ISSUANCE COST	0	0	0	0		0
TOTAL EXPENSES	14,983,944	10,823,884	1,962,526	1,982,140	1,991,000	8,860

LEASE REV. FROM SFCITY	1,941,885	1,941,885	1,941,885	1,989,000	1,989,000	0
INTEREST ON LIBRARY BOND	204,976	42,371	28,271	15,000	26,000	11,000
INTEREST ON SFCN BOND	404,084	280,429	66,786	10,000	13,000	3,000
MISC. INCOME	0	0	0	0	0	0
BOND PROCEEDS	0	0	0	0	0	0
TOTAL REVENUES	2,550,945	2,264,685	2,036,942	2,014,000	2,028,000	14,000

TRANSFER (TO)FROM GENERAL FUND	60,000	0	0	0	0	0
TRANSFER (TO)FROM CP FUNDS					(700,000)	(700,000)
TRANSFERS IN/(OUT)	60,000	0	0	0	(700,000)	(700,000)

NET INCREASE/(DECREASE)	(12,372,999)	(8,559,199)	74,416	31,860	(663,000)	(694,860)
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SPANISH FORK CITY **CAPITAL** **PROJECT** **FUNDS**



Land Acquisition & Capital Building - Capital Project Fund	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
OTHER SERV-MERCHANT/BANK FEES	0	1,133	1,011	0		0
OTHER SERV-APPRAISAL/PROP TAX	0	1,857	3,261	0		0
LAND ACQUISITION	3,187,513	2,200	1,934,231	500,000	1,000,000	500,000
ENGINEERING DESIGN	0	0	0	0		0
FAIRGROUNDS PROJECTS	0	0	183,604	700,000	2,680,000	1,980,000
BLDG & GROUNDS SHOP	333,328	2,363,159	17,520	0		0
PARKS SHOP (@GC SHOPS)	0	0	0	1,000,000	1,000,000	0
OLD LIBRARY REMODEL	41,888	1,642,014	0	0		0
CITY OFFICE BUILDING REMODEL	4,500	26,680	122,903	0		0
GREENHOUSE RELOCATION	0	0	0	236,000	0	(236,000)
TOTAL EXPENSES	3,567,229	4,037,043	2,262,530	2,436,000	4,680,000	2,244,000

INTEREST EARNINGS	0	323,000	316,625	210,000	250,000	40,000
MISC. REVENUE	1,605,218	30	105,000	350,000	350,000	0
RAP TAX GRANTS	0	0	0	0	0	0
TOTAL REVENUES	1,605,218	323,030	421,625	560,000	600,000	40,000

TRANSFER TO OTHER CP FUNDS	0	(1,000,000)	(750,000)	(2,250,000)	(2,250,000)	0
TRANSFER FROM ELECTRIC	0	0	0	0		0
TRANSFER FROM GENERAL FUND	4,390,302	3,432,114	2,968,000	2,541,400	3,050,000	508,600
TRANSFERS IN/(OUT)	4,390,302	2,432,114	2,218,000	291,400	800,000	508,600

NET INCREASE/(DECREASE)	2,428,291	(1,281,899)	377,095	(1,584,600)	(3,280,000)	(1,695,400)
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Golf Course Projects - Capital Project Fund	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
GOLF COURSE IMPROVEMENTS	168,884	0	110,657	110,000	205,000	95,000
CONSTRUCTION	0	0	269,030	0		0
ENGINEERING DESIGN	0	0	0	0		0
UNEXPENDED SURPLUS	0	0	0	0		0
TRANSFER TO RESERVE	0	0	0	0		0
TOTAL EXPENSES	168,884	0	379,692	110,000	205,000	95,000

INTEREST INCOME	0	0	1,426	8,000	8,000	0
LOAN PROCEEDS	0	0	0	0		0
NON-TAXABLE MISC. REVENUE	0	20,844	0	180,000	180,000	0
TOTAL REVENUES	0	20,844	1,426	188,000	188,000	0

TRANSFER TO NORTH PARK DEV.	0	0	0	0	0	0
TRANSFER FROM WATER	0	0	0	0	0	0
TRANSFER FROM GENERAL FUND	57,548	80,000	312,000	200,000	200,000	0
TRANSFER FROM GEN. FUND- I.F.	0	0	0	0	0	0
TRANSFERS IN/(OUT)	57,548	80,000	312,000	200,000	200,000	0

NET INCREASE/(DECREASE)	(111,336)	100,844	(66,266)	278,000	183,000	(95,000)
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Rec Center Construction - Capital Projects Fund	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
DESIGN & CONSTRUCT CUT BRIDGE	0	0	0	0	0	0
CENTER STREET WIDEN	0	0	0	0	0	0
REC CENTER LAND	574,487	3,560,355	0	0	0	0
REC CENTER DESIGN	555,635	1,828,146	293,378	572,841	572,841	0
REC CENTER CONSTRUCTION	580	24,197,749	32,054,368	13,477,303	13,477,303	0
REC CENTER LANDSCAPING	0	0	217,290	333,000	333,000	0
TOTAL EXPENSES	1,130,702	29,586,250	32,842,107	15,906,073	15,906,073	0

INTEREST EARNINGS	0	218,748	1,524,463	100,000	100,000	0
BOND PROCEEDS	0	61,665,867	0	0	0	0
RAP TAX GRANT	50,000	1,000,000	750,000	150,000	150,000	0
MISC. INCOME	0	503,626	584,654	1,000,000	2,500,000	1,500,000
TOTAL REVENUES	50,000	63,388,241	2,859,117	1,250,000	2,750,000	1,500,000

TRANSFER FROM GENERAL FUND	6,542,079	2,050,000	300,000	0	0	0
TRANSFER TO BROADBAND FUND	(1,000,000)	0	0	0	0	0
TRANSFER FROM LAND ACQ FUND	0	1,000,000	0	0	0	0
TRANSFER FROM PARK CAP FUND	0	200,000	0	0	0	0
TRANSFER FROM LBA FUND					700,000	700,000
TRANSFERS IN/(OUT)	5,542,079	3,250,000	300,000	0	700,000	700,000

NET INCREASE/(DECREASE)	4,461,377	37,051,991	(29,682,990)	(14,656,073)	(12,456,073)	2,200,000
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Parks - Capital Projects Fund	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	
	FY2023	FY2024	FY2025	FY2026	FY2026	FY2026
	Prior 3	Prior 2	Prior 1	Rev 1	Rev 2	Difference
	Actuals	Actuals	Actuals	Budget	Budget	
OTHER SERV-MERCHANT/BANK FEES	0	0	146	0		0
LAND	1,065,955	0	449,544	550,000	550,000	0
RMP POWER LINE PARK	168,028	101,913	192,339	0		0
NELSON FIELD BLEACHERS	0	0	0	0		0
ELECTRIC PARK	1,244,561	1,096,745	0	0		0
URBAN FOREST	327,829	403,312	8,201	65,000	65,000	0
LEGACY FARMS PARK	3,825	0	0	0		0
SUNSET RIDGE PARK	0	0	0	404,000	404,000	0
OAKRIDGE COVE CONTRACT	0	0	182,999	185,214	185,214	0
SPTS PARK FIELDS 9&10 RENO	0	0	0	540,000	540,000	0
REC IF DEV REIMBURSEMENT	113,444	138,514	76,158	80,000	80,000	0
CANYON VIEW PARK PI PROJECT	0	0	0	0		0
PARKS PROJECTS	0	0	0	0	236,000	236,000
TRAIL PROJECTS	0	0	0	307,500	307,500	0
TOTAL EXPENSES	2,923,642	1,740,484	909,387	2,131,714	2,367,714	236,000

MISC. INCOME	0	2,500	0	540,000	540,000	0
RAP TAX GRANTS	50,000	0	0	404,000	404,000	0
RECREATION IMPACT FEES	2,274,578	1,793,715	1,644,264	1,800,000	1,000,000	(800,000)
TOTAL REVENUES	2,324,578	1,796,215	1,684,325	2,832,000	2,032,000	(800,000)

TRANSFER FROM GENERAL FUND	0	0	0	0	0	0
TRANSFER FROM ELECTRIC FUND	0	0	0	0	0	0
TRANSFER TO REC CENTER FUND	0	(200,000)	0	0	0	0
TRANSFER TO DEBT SERVICE FUND	0	(343,542)	(543,542)	(543,542)	(543,542)	0
TRANSFERS IN/(OUT)	0	(543,542)	(543,542)	(543,542)	(543,542)	0

NET INCREASE/(DECREASE)	(599,064)	(487,811)	231,396	156,744	(879,256)	(1,036,000)
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