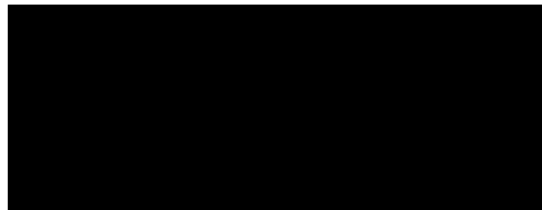


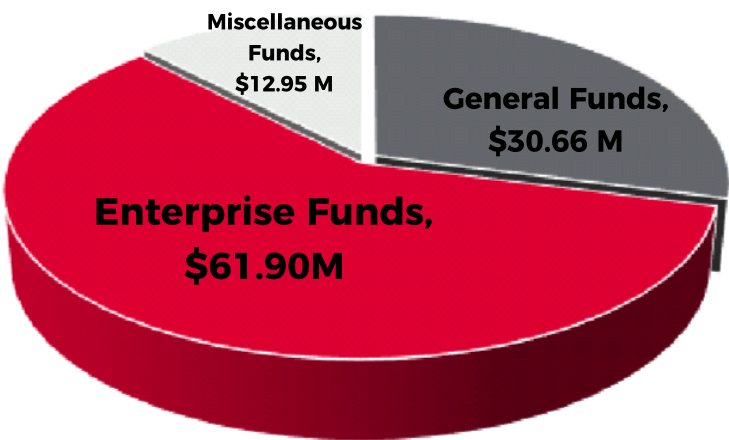


FISCAL YEAR
2020
ADOPTED
BUDGET
HIGHLIGHTS



OVERVIEW

The FY 2020 Adopted Budget is balanced and focuses on providing Spanish Fork residents and businesses first-class services to improve the quality of life in the community. The City is quickly growing, and in order to plan for Spanish Fork’s high growth rate, the budget addresses personnel and pay changes, capital projects such as the fire station and a new library, and street maintenance and infrastructure improvements. To accomplish these important feats, we anticipate needing to raise property taxes and increasing utility rates in accordance with plans to minimize the impact on residents. Overall, our purpose is to ensure that the taxes, fees, and rates help Spanish Fork be self-sustaining, bring our facilities in compliance with state regulations, and meet the growing demand of services in the community.

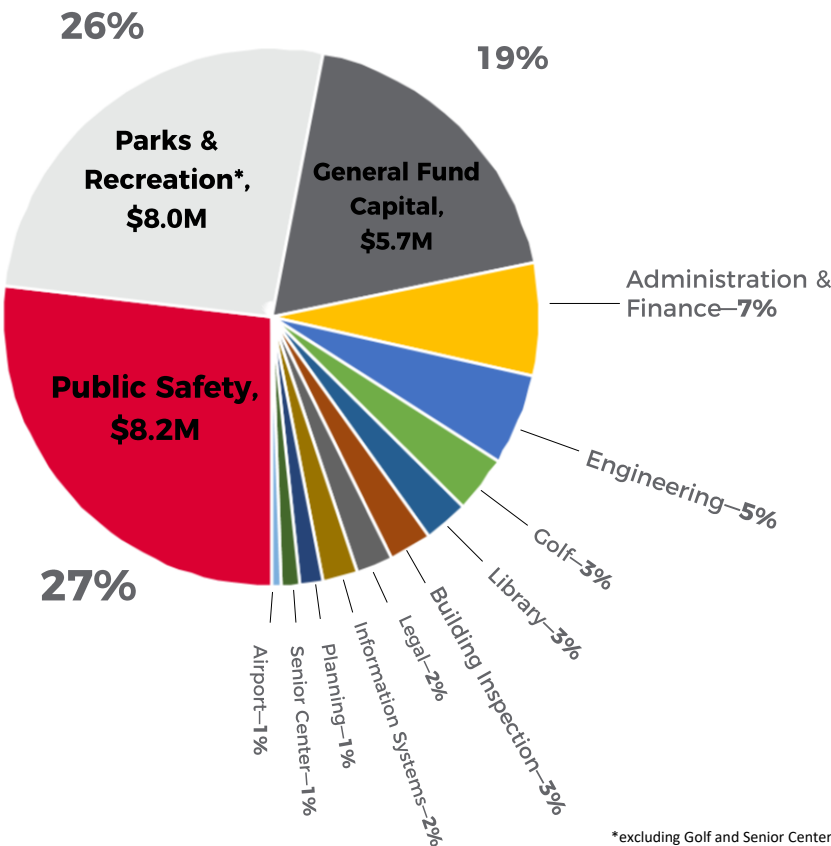


TOTAL CITY BUDGET – \$105.5 MILLION

The FY 2020 Adopted Budget is comprised of the General Fund, the Enterprise Fund, and Miscellaneous Funds (e.g., Capital Projects, Debt Service, Fire Retirement, RAP, and RDA Funds).

GENERAL FUND – \$30.66 MILLION

Spanish Fork City’s primary fund is the General Fund. The majority of the services are included in this fund, including Public Safety, Parks and Recreation, Community Development, Library, and administrative services. General Fund Capital includes funds for buildings and land, equipment, and projects, that are slated for completion within a year. Current departments with budgeted capital funds are Police, Buildings and Grounds, Parks, Cemetery, Golf, Fairgrounds, and Engineering.



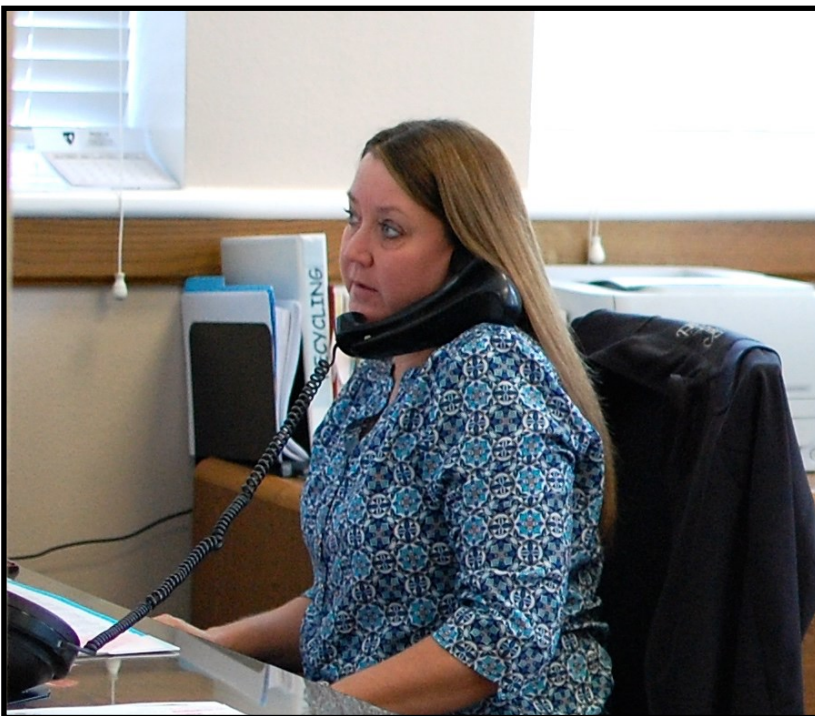
*excluding Golf and Senior Center

PUBLIC SAFETY CHANGES – \$545K

The Public Safety Department is taking steps to help ensure that Spanish Fork continues to be one of the safest cities in Utah. The Spanish Fork Police Department will add three patrol officers. The Ambulance staffing hours at the station will be extended from 7 am to 7 pm, to 7 am to midnight, which should provide faster response times to more than 85% of all ambulance calls. Also included in the budget is a new position for an Emergency Preparedness Coordinator.



PERSONNEL & BENEFIT CHANGES – \$1.025M



The City has many projects related to development growth; therefore, the budget includes hiring a new public works inspector and staff engineer. This will reduce the amount the City spends on outside consulting firms which will save taxpayer dollars. The Finance Department will be adding a part-time benefited utility clerk. Finance and Community Development will be adding benefits to two existing part-time positions. The budget also includes an amount for performance-based salary increases in accordance with the established compensation policy.

PARKS AND TRAILS – \$3.35M



The Spanish Fork Parks and Recreation mission is to “provide all youth and adults of Spanish Fork City with meaningful leisure opportunities which foster fun and social interaction, fitness and skill development, self-esteem and character building, which lead to responsible citizens.” To accomplish this, several parks and trails projects are occurring around the city such as the River Trail Project and constructing Legacy Farms Park and Triangle Park.

RECREATION, ARTS, & PARKS (RAP) – \$500K

The voters in Spanish Fork approved the RAP Tax in the 2018 Election, dedicating a new 0.1% sales tax in Spanish Fork to Recreation, Arts and Parks programming for the next 10 years. We estimate this tax will generate over \$500,000 this year. Funds will be made available to the City's arts programming, parks projects, and eligible non-profit community organizations.



CAPITAL PROJECT HIGHLIGHTS – \$4.68M



Fire Station #2. Construction of Fire Station #2 will begin in the fall of 2019 and is estimated to be completed one year from groundbreaking. The FY 2020 budget contains about \$4.5M for construction costs this year and we anticipate a remaining \$1.4M in construction costs for FY 2021. We also anticipate ordering additional fire and ambulance vehicles in FY 2021. Money for these expenses has been budgeted in the General Funds and Capital projects funds.

The funding plan for the fire station is part of a strategic initiative that the City Council identified several years ago to hold the property tax rate at its current level of 0.000955 for three years. In accordance with this strategy, Spanish Fork will use the new funds generated from holding the rate to provide funding for the Fire Station Capital Project Fund. Holding the rate again this year will increase property taxes on the average home in Spanish Fork by an estimated 80 cents per month or \$9.60 per year.

New Library. The FY 2020 budget creates a new Library Capital Project Fund started with \$180K from the General Fund. A new library could be under construction by Spring 2021 and completed by Summer 2022, and may cost up to \$12M to construct. We expect that \$7.5M in property tax revenue will be needed to cover the cost of the library, while the remaining funds will come from other sources.

If the City were to bond to construct the library, we would need to raise property taxes a total of \$3 a month on the average home to generate sufficient revenue to pay the debt service of that bond. Staff proposes that the Council apply a three-year approach to fund a large portion of the library construction, similar to the fire station project. We propose a \$1 per month increase in property taxes to the average home (valued at \$295,200), which would generate \$180K that is budgeted in the Library Capital Projects Fund. The impact of this increase is \$1 per month, or \$12 per year to the average home. The net impact after three years on the average home for the library construction and debt service will be \$3 per month, or \$36 per year.



The Truth in Taxation Public Hearing for the proposed property tax increases noted above was held on August 6, 2019, at 6 pm at the City Offices, 40 South Main Street, Spanish Fork.

All residents can watch the public hearing on [SF17's YouTube channel](#).

PROPERTY TAX COMPARISON (UTAH COUNTY)

FY 2020			
(assuming a home with \$293,000 market value)			
CITY	TAX RATE	TAX DOLLARS	% MORE THAN SFC
Woodland Hills	0.004827	\$777.87	387%
Eagle Mountain*	0.002570	\$414.16	159%
Provo	0.002560	\$412.54	158%
Mapleton	0.002317	\$373.38	134%
American Fork	0.002027	\$326.65	105%
Springville	0.001763	\$284.11	78%
Cedar Hills	0.001737	\$279.92	75%
Elk Ridge	0.001737	\$279.92	75%
Pleasant Grove	0.001734	\$279.43	75%
Saratoga Springs	0.001570	\$253.01	58%
Lehi	0.001538	\$247.85	55%
Santaquin	0.001499	\$241.56	51%
Salem	0.001411	\$227.38	42%
Payson	0.001272	\$204.98	28%
Orem	0.001260	\$203.05	27%
Highland	0.001254	\$202.08	27%
Lindon	0.001241	\$199.99	25%
SPANISH FORK (approved)	0.000991	\$159.70	0%
SPANISH FORK (default)	0.000860	\$138.59	-13%
Source: Utah County Auditor			
*Eagle Mountain tax rate includes Unified Fire Authority			
Sum Valuation of Property - Spanish Fork			
Total Value	\$2,529,899,806		
Spanish Fork vs. Payson	\$45.28	Payson resident pays more	
Spanish Fork vs.	\$124.41	Springville resident pays more	

UTILITY SERVICE RATE CHANGES

Garbage Services. The City recently renewed a three-year contract with Republic Services to provide residential curb-side garbage and recycling pick-up. The contract has a price escalator for the next three years. This budget proposes a one-time rate increase to cover the three-year contract.



BLUE RECYCLE CAN

\$5.06

Monthly

(Increase of 49 cents)



BLACK GARBAGE CAN

\$12.39

Monthly

(Increase of 73 cents)

Sewer. The Sewer Treatment Plant was rebuilt in 1983 and is at the end of its functional life. Additionally, the requirements from the State are increasing and a new plant will need to meet all future regulations. Our rates will need to increase to accommodate the high cost rebuild. We are currently in the fourth year of a 10-year rate adjustment plan.

UNIT BASE RATE

\$18.39

Monthly Base Rate

(Increase of \$1.44)

RATE PER 1,000 GAL*

\$2.01

Monthly

(Increase of 35 cents)

*From Drinking Water Meters



Power & Light. Staff proposes two different rate adjustments to the electric rate, which are **revenue neutral**. The first adjustment would be effective in the first July billing cycle, increasing the City's retail usage rate and decreasing the Power Cost Adjuster (PCA) rate.

In February, the City will increase the customer charge on all residential power users and decrease the retail usage rate. This plan was created in 2017 in cooperation with our solar net-metering customers and is a phased plan until February 2023.

AVERAGE CUSTOMER UTILITY BILL

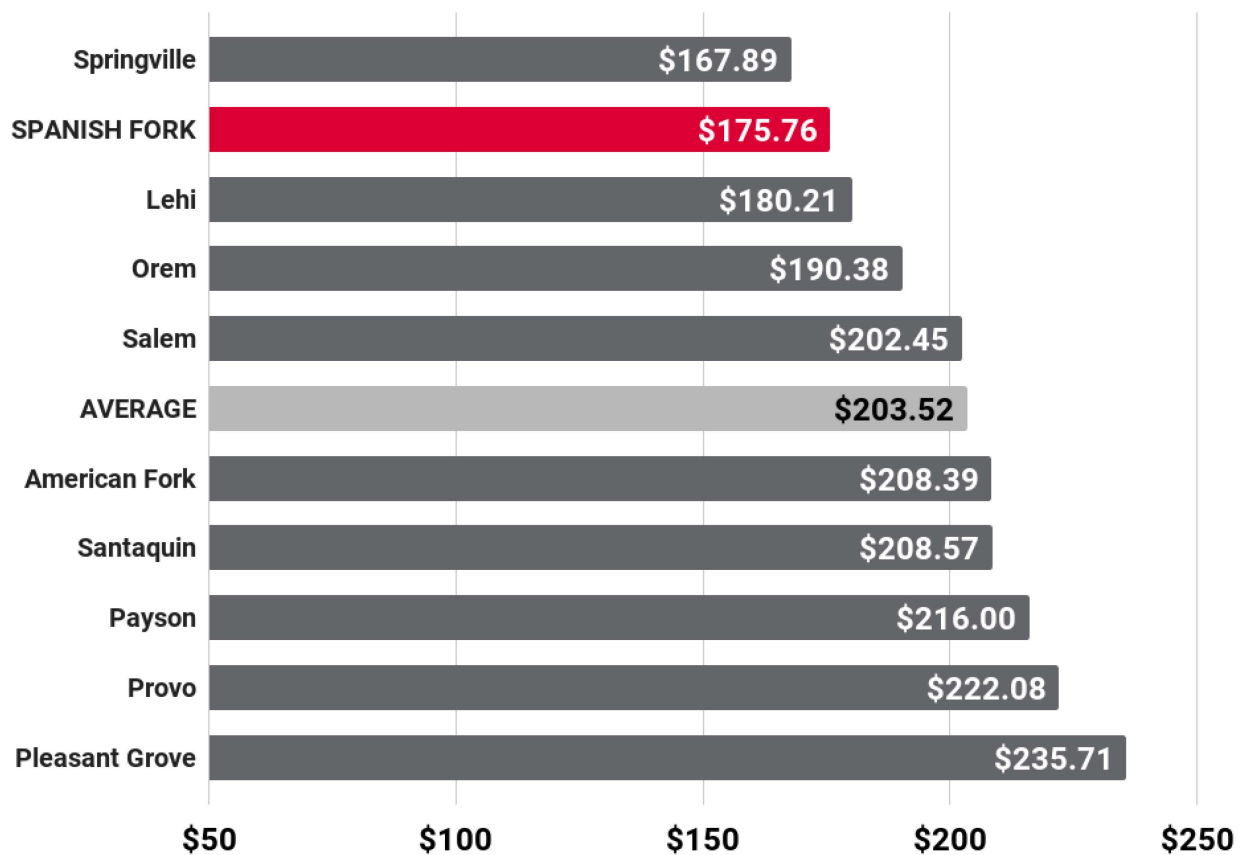
*For Fiscal Year 2019 (July 1, 2018–June 30, 2019)

UTILITY	AVERAGE UTILITY BILL
Power & Light	\$77.51
Water	\$47.51
Wastewater	\$24.68
Garbage & Recycling	\$16.23
Streets & Storm Water	\$9.82
*Internet	\$44.78
*Cable TV	\$81.63
*Phone	\$14.90

*Internet, Cable TV, and Phone services are additional available services to residents through Spanish Fork Community Network (SFCN)

AVERAGE UTILITY BILL

Garbage & Recycling, Power & Light, Sewer, Storm Water, Water



Updated: July 2019



NOTICE TO SPANISH FORK CITY UTILITY CUSTOMERS

State law requires that the City provide an annual disclosure on funds transferred from a utility enterprise fund to any other fund. The City of Spanish Fork has budgeted for the transfer of 3.5% of each utility's revenues from the utility's retail rate to the general fund as a dividend to Spanish Fork taxpayers. This dividend is the result of the taxpayers' investment in the City's utility infrastructure. These Funds are used each year to help cover costs of important city services like police, fire, library, senior center, parks and recreation, and other city functions. The utility transfer helps keep property taxes low in Spanish Fork. If City utility services were provided by private utility vendors, these dividends would instead be paid to the private investor-owners. Because Spanish Fork taxpayers are the investor-owners, these dividends are used to offset what otherwise would be a significant increase in property tax rates. These transfers are of funds which cannot be defined as reasonable allocation of costs between funds. These amounts will not be repaid.

The amount of the transfers is as follows	Dollar Amount	% of Expenditures
From the Water Fund to the General Fund	\$ 207,694	2.74 %
From the Sewer Fund to the General Fund	\$ 151,566	2.39 %
From the Electric Fund to the General Fund	\$ 911,937	3.08 %
From the Storm Drainage Fund to the General Fund	\$ 80,481	1.05 %
From the Solid Waste Fund to the General Fund	\$ 86,250	3.78 %
From the Broadband Fund to the General Fund	\$ 212,380	2.58 %

Spanish Fork City also has a debt obligation that is paid by the Electric Fund. The Funds are to pay for the Police / Court Building. This transfer is for funds which cannot be defined as reasonable allocation of costs between funds. This amount will not be repaid.

The amount of the transfer is as follows	Dollar Amount	% of Expenditures
From the Electric Fund to the Debt Service Fund	\$ 671,997	2.36 %

A public hearing was held on Tuesday, June 4, 2019 at 6:00 p.m. at the City Council Chambers located at Spanish Fork City Hall, 40 South Main Street, Spanish Fork, Utah. The public hearing was to discuss the proposed dividend transfers in the Fiscal Year 2020 Budget. The fiscal year began July 1, 2019 and ends June 30, 2020.

Thank you for your support and involvement as a customer of Spanish Fork's utilities.

PRIDE & PROGRESS

FY 2020 ADOPTED BUDGET FACTS

FY 2020 PERSONNEL SUMMARY

FY 2020 Budget

FY 2020 General Funds.....	\$30,657,055
FY 2020 Enterprise Funds.....	\$61,900,237
FY 2020 Miscellaneous Funds.....	\$12,946,752

Enterprise Funds

Power and Light Utility.....	\$29,612,877
Broadband Utility.....	\$8,242,102
Streets and Storm Drain Utility.....	\$7,658,292
Water Utility.....	\$7,580,190
Sewer Utility.....	\$4,011,897
Waster Water Treatment Plant Utility.....	\$2,330,213
Solid Waste Collection Utility.....	\$2,278,786
Gun Club.....	\$185,879

Miscellaneous Funds

Capital Project Fund.....	\$9,224,592
Debt Service Fund.....	\$1,697,750
Fire Retirement Fund.....	\$40,600

Special Revenue Funds

Redevelopment (RDA) Fund.....	\$1,483,810
Recreation, Arts, and Parks (RAP) Fund.....	\$500,000

Internal Service Fund

Motor Pool*.....	\$4,290,062
------------------	-------------

*distributed to General and Enterprise Funds

Authorized City Positions

Total Benefitted Employees.....	219
Public Works.....	65
Public Safety.....	45
Parks and Recreation.....	41
Information Systems (SFCN).....	27
Administration.....	21
Community Development.....	9
Library.....	6
Legal.....	5

Total Full-Time Equivalents (FTEs)*.....	111.6
Parks and Recreation.....	49.1
Public Safety.....	31.5
Public Works.....	17.8
Information Systems (SFCN).....	6.5
Library.....	4.7
Community Development.....	1.6
Administration.....	0.5

*1 FTE = 2,080 hours (or about the equivalent of hours worked by 1 Full-Time (FT) employee). The FTEs shown here were calculated by the sum total of Part-Time (PT) employee hours divided by 2080. The FTEs represented here do not include any Benefitted FT or PT employees. Numbers are rounded.

Employee Benefits

Medical, Dental, and Vision insurance, Health Savings Account (HSA), Flexible Spending Account (FSA), Life & Disability insurance, Supplemental Life Insurance (Voluntary), Utah Retirement System (URS) Tier I/Tier II Retirement Plan [401(k)/457(b)], Employee Assistance Program



NOTES

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.





SPANISH FORK CITY

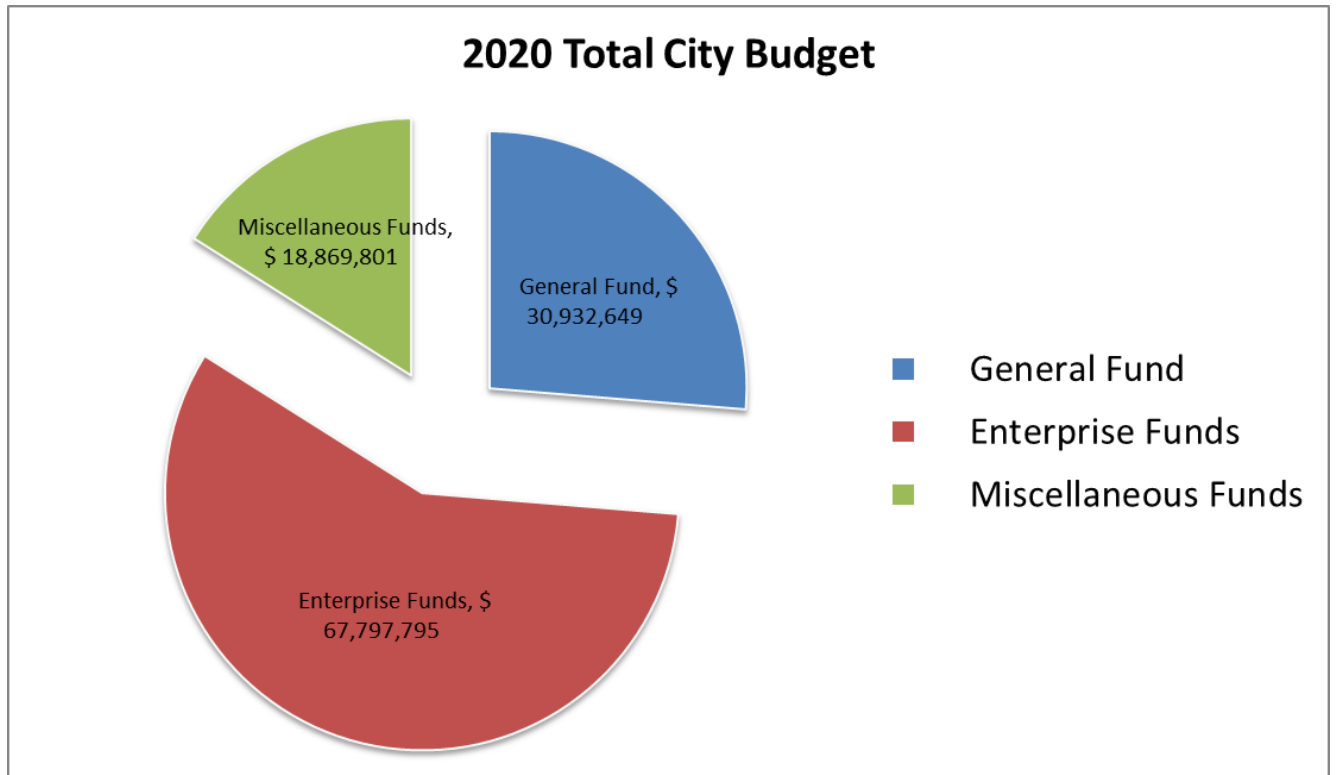
FY 2020 Final Revision: June 16th, 2020

Kent Clark
City Finance Director/ City Recorder

Spanish Fork City

FY 2020 Final Budget

June 16th, 2020



Total Budget \$ 117,600,245

Spanish Fork City	5/31/2020	6/30/2020	
	FY20	FY20	Difference
	Rev 3	Rev 4	
SUMMARY SHEET	Budget	Budget	

EXPENDITURES

General Fund	\$ 30,566,948	\$ 30,932,649	\$ 365,701
Enterprise Funds	\$ 66,578,149	\$ 67,797,795	\$ 1,219,646
Miscellaneous Funds	\$ 19,908,485	\$ 18,869,801	-\$ 1,038,684
TOTAL EXPENDITURES	\$ 117,053,582	\$ 117,600,245	\$ 546,663

REVENUE

General Fund	\$ 30,566,948	\$ 30,932,649	\$ 365,701
Enterprise Funds	\$ 66,578,149	\$ 67,797,795	\$ 1,219,646
Miscellaneous Funds	\$ 19,908,485	\$ 18,869,801	-\$ 1,038,684
TOTAL REVENUE	\$ 117,053,582	\$ 117,600,245	\$ 546,663

BALANCE	\$ 0	\$ 0	\$ 0
----------------	-------------	-------------	-------------

GENERAL FUND REVENUES	5/31/2020	6/30/2020	
	FY20	FY20	Difference
	Rev 3	Rev 4	
CATEGORY	Budget	Budget	
PROPERTY TAX	\$ 2,812,130	\$ 2,855,000	\$ 42,870
SALES TAX	\$ 8,000,000	\$ 8,225,769	\$ 225,769
ENERGY SALES TAX	\$ 2,200,000	\$ 2,200,000	\$ 0
TELEPHONE TAX	\$ 250,000	\$ 250,000	\$ 0
CABLE TV TAX	\$ 210,000	\$ 210,000	\$ 0
LICENSE: BUS/DOG	\$ 76,500	\$ 76,500	\$ 0
BUILDING PERMIT/DEV	\$ 1,372,000	\$ 1,522,000	\$ 150,000
GRANTS	\$ 164,981	\$ 164,981	\$ 0
LIQUOR FUND ALLOT.	\$ 50,000	\$ 60,000	\$ 10,000
SENIORS CENTER	\$ 72,000	\$ 56,804	-\$ 15,196
RECREATION FEES	\$ 536,200	\$ 358,200	-\$ 178,000
CONCESSIONS	\$ 137,500	\$ 85,500	-\$ 52,000
AMBULANCE SERVICE	\$ 775,000	\$ 900,000	\$ 125,000
FIRE REVENUE	\$ 226,000	\$ 226,000	\$ 0
LIBRARY	\$ 64,600	\$ 64,600	\$ 0
CEMETERY	\$ 210,650	\$ 253,650	\$ 43,000
COURT REVENUE	\$ 378,200	\$ 372,200	-\$ 6,000
INTEREST EARNINGS	\$ 377,100	\$ 182,100	-\$ 195,000
RENTALS	\$ 180,000	\$ 200,000	\$ 20,000
FOL	\$ 120,000	\$ 120,000	\$ 0
FAIRGROUNDS	\$ 1,813,900	\$ 1,823,101	\$ 9,201
MISS SF	\$ 2,500	\$ 0	-\$ 2,500
AIRPORT	\$ 210,140	\$ 239,150	\$ 29,010
CHAMPIONS CHALLENGE	\$ 0	\$ 0	\$ 0
SHARED EMPLOYEES	\$ 524,582	\$ 527,802	\$ 3,220
ARTS COUNCIL	\$ 144,403	\$ 87,403	-\$ 57,000
SUNDRY	\$ 1,830,361	\$ 1,379,517	-\$ 450,844
SFCITYTIX	\$ 88,500	\$ 82,000	-\$ 6,500
RODEO	\$ 629,900	\$ 580,900	-\$ 49,000
FIESTA DAYS	\$ 102,441	\$ 89,320	-\$ 13,121
POOL	\$ 230,750	\$ 192,550	-\$ 38,200
GOLF	\$ 949,100	\$ 1,095,300	\$ 146,200
FROM ENTERPRISE FUNDS	\$ 1,650,308	\$ 1,637,354	-\$ 12,954
TO/FROM CAP FUND	-\$ 2,886,087	-\$ 3,056,087	-\$ 170,000
IF TRANSPORTATION	\$ 0	\$ 0	\$ 0
TO/FROM DEBT SERVICE	-\$ 200,000	-\$ 200,000	\$ 0
INDIRECT SERVICE	\$ 4,096,503	\$ 4,176,738	\$ 80,235
USE BEGINNING FUND BAL.	\$ 1,200,638	\$ 2,895,710	\$ 1,695,072
IMPACT FEES	\$ 2,505,000	\$ 1,400,000	-\$ 1,105,000
TO/FROM RDA	-\$ 553,852	-\$ 416,413	\$ 137,439
EQUITY TRANSFR TO GEN	\$ 0	\$ 0	\$ 0
TO/FROM STREETS/ STORM DRAIN	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 30,566,948	\$ 30,932,649	\$ 365,701
TOTAL EXPENDITURES	\$ 30,566,948	\$ 30,932,649	\$ 365,701
NET INCOME/(LOSS)	\$ 0	\$ 0	\$ 0

Spanish Fork City

GENERAL FUND EXPENDITURES BY DEPARTMENT	5/31/2020	6/30/2020	
	FY20	FY20	Difference
	Rev 3	Rev 4	
	Budget	Budget	
GENERAL GOVERNMENT	\$ 521,525	\$ 539,620	\$ 18,095
SENIOR CITIZEN	\$ 318,052	\$ 300,818	-\$ 17,234
INFORMATION SERVICES	\$ 645,151	\$ 644,651	-\$ 500
ADMINISTRATION	\$ 1,497,692	\$ 1,570,538	\$ 72,846
LEGAL	\$ 830,416	\$ 822,416	-\$ 8,000
PLANNING	\$ 409,213	\$ 427,092	\$ 17,879
ENGINEERING	\$ 1,796,735	\$ 1,814,637	\$ 17,902
BUILDING INSPECTION	\$ 764,912	\$ 779,717	\$ 14,805
AIRPORT	\$ 220,392	\$ 214,735	-\$ 5,658
POLICE	\$ 6,478,559	\$ 6,685,380	\$ 206,821
FIRE	\$ 681,324	\$ 721,138	\$ 39,814
AMBULANCE	\$ 1,224,297	\$ 1,250,125	\$ 25,828
ANIMAL CONTROL	\$ 255,473	\$ 155,700	-\$ 99,773
EMERGENCY PREPAREDNESS	\$ 135,913	\$ 121,734	-\$ 14,179
GENERAL BUILDINGS & GROUNDS	\$ 1,207,168	\$ 1,234,082	\$ 26,914
JUSTICE CENTER	\$ 190,560	\$ 198,060	\$ 7,500
PARKS	\$ 4,283,012	\$ 4,372,416	\$ 89,404
CEMETERY	\$ 562,583	\$ 557,432	-\$ 5,151
LIBRARY	\$ 842,757	\$ 842,757	\$ 0
FAIRGROUNDS	\$ 3,443,299	\$ 3,492,102	\$ 48,803
RECREATION	\$ 1,389,645	\$ 1,336,212	-\$ 53,433
SNACK SHACK	\$ 169,293	\$ 132,943	-\$ 36,350
ARTS COUNCIL	\$ 205,871	\$ 120,537	-\$ 85,334
SPECIAL EVENTS	\$ 1,011,131	\$ 1,044,613	\$ 33,482
SWIMMING POOL	\$ 387,111	\$ 390,111	\$ 3,000
GOLF	\$ 1,094,864	\$ 1,163,084	\$ 68,220
TOTAL EXPENDITURES	\$ 30,566,948	\$ 30,932,649	\$ 365,701

Spanish Fork City

	FY20	FY20	Difference
	Rev 3	Rev 4	
ENTERPRISE FUNDS EXPENSES	Budget	Budget	
WATER	\$ 7,236,813	\$ 7,322,881	\$ 86,068
SEWER COLLECTION	\$ 2,766,824	\$ 2,784,093	\$ 17,269
WWT PLANT	\$ 4,122,875	\$ 4,140,791	\$ 17,916
ELECTRIC	\$ 30,041,261	\$ 28,879,808	-\$ 1,161,453
SOLID WASTE COLLECTION	\$ 2,364,355	\$ 2,553,680	\$ 189,325
STORM DRAINAGE	\$ 11,618,810	\$ 13,812,189	\$ 2,193,379
GUN CLUB	\$ 185,885	\$ 198,520	\$ 12,635
BROADBAND	\$ 8,241,326	\$ 8,105,834	-\$ 135,492
TOTAL EXPENDITURES	\$ 66,578,149	\$ 67,797,796	\$ 1,219,647

Spanish Fork City

MISCELLANEOUS FUNDS	5/31/2020	6/30/2020	
	FY20	FY20	Difference
SUMMARY SHEET	Rev 3	Rev 4	
EXPENDITURES	Budget	Budget	
B & C Road Fund	\$ 0	\$ 0	\$ 0
Capital Project Funds	\$ 16,857,325	\$ 15,773,134	-\$ 1,084,191
Debt Service	\$ 1,697,750	\$ 1,699,494	\$ 1,744
Fire Retirement Fund	\$ 40,600	\$ 40,600	\$ 0
Special Revenue Fund - RAP	\$ 79,000	\$ 79,000	\$ 0
Special Revenue Fund - RDA	\$ 1,233,810	\$ 1,277,573	\$ 43,763
TOTAL EXPENDITURES	\$ 19,908,485	\$ 18,869,801	-\$ 1,038,684

REVENUE			
B & C Road Fund	\$ 0	\$ 0	\$ 0
Capital Project Funds	\$ 16,857,325	\$ 15,773,134	-\$ 1,084,191
Debt Service	\$ 1,697,750	\$ 1,699,494	\$ 1,744
Fire Retirement Fund	\$ 40,600	\$ 40,600	\$ 0
Special Revenue Fund - RAP	\$ 79,000	\$ 79,000	\$ 0
Special Revenue Fund - RDA	\$ 1,233,810	\$ 1,277,573	\$ 43,763
TOTAL REVENUE	\$ 19,908,485	\$ 18,869,801	-\$ 1,038,684

BALANCE MISCELLANEOUS	\$ 0	\$ 0	\$ 0
-----------------------	------	------	------

Utility Rates, Fees and Deposits

Sewer	pi^2r^4	PRESENT RATE	FY20		
Base Rate - 1 Inch or Less Drinking Water Meter	\$ 0.79	\$ 16.95	\$ 18.39		
Base Rate - 1.5 Inch Drinking Water Meter	\$ 1.77	\$ 16.95	\$ 41.38		
Base Rate - 2 Inch Drinking Water Meter	\$ 3.15	\$ 16.95	\$ 73.56		
Base Rate - 3 or 4 Inch Drinking Water Meter	\$ 9.65	\$ 16.95	\$ 225.28		
Metered Rate per 1,000 gallons		\$ 1.66	\$ 2.01		
Rates calculated based on gallons of drinking water used per residential or business unit in the winter months. If no previous winter history, residential customer given city average 5,000 gal. commercial customer given average use of similar commercial customers.					
Projected Sewer Rates	Base Rate 1 inch	Base Rate 1.5 inch	Base Rate 2 inch	Base Rate 3 or 4"	Metered per 1,000 gal
FY21	\$ 19.82	\$ 44.59	\$ 79.27	\$ 317.10	\$ 2.25
FY22	\$ 21.56	\$ 48.52	\$ 86.26	\$ 345.02	\$ 2.55
FY23	\$ 23.31	\$ 52.44	\$ 93.23	\$ 372.92	\$ 2.85
FY24	\$ 25.05	\$ 56.37	\$ 100.21	\$ 400.83	\$ 3.15
FY25	\$ 26.80	\$ 60.29	\$ 107.18	\$ 428.73	\$ 3.44

Garbage Collection

	PRESENT RATE	FY20
Rate - Residential *	\$ 11.66	\$ 12.39
Out of City Rate	\$ 22.70	SAME
Recycle - Residential - Voluntary (every other week)	\$ 4.57	\$ 5.06
The rate may change according to the fuel surcharge clause of our contract.		
* Businesses are limited to 4 cans. Residents are limited to 2 cans. (2nd cans are required to be kept a minimum of 6 months)		

Street & Storm Drain Fees

	PRESENT RATE	FY20
1 Equivalent Service Unit (ESU)	\$ 9.82	SAME
Land Disturbance Permit Fee	\$ 0.00	SAME
One equivalent service unit (ESU) is equal to 3,956 square feet of impervious surface area. Single family and duplex residential units equal one (1) ESU.		
Parking on Streets During Snowstorm	\$ 100	\$ 25

Drinking Water Rates

	pi^2r^4	PRESENT RATE	FY20
Residential Base Rate	\$ 0.79	\$ 10.00	SAME
Non-Residential 3/4 inch to 1 inch Meter Base Rate	\$ 0.79	\$ 10.00	SAME
Non-Residential Base Rate - 1.5 inch Meter	\$ 1.77	\$ 22.50	SAME
Non-Residential Base Rate - 2 inch Meter	\$ 3.15	\$ 40.00	SAME
Non-Residential Base Rate - 3 to 4 inch Meter	\$ 9.65	\$ 122.50	SAME
Usage Rate with PI Rate per 1,000 gallons 0 to 6,000 gallons/dwelling		\$ 1.14	SAME
Usage Rate without PI Rate per 1,000 gallons 0 to 6,000 gallons/dwelling		\$ 1.12	SAME
Non-resident Base Rate - 3/4 inch to 1 inch Meter		\$ 13.60	Eliminate Rate
Non-resident Usage Rate per 1,000		\$ 2.46	Eliminate Rate
Additional Residential Usage Rate 6,000 gallons to 18,000 gallons/dwelling		\$ 1.39	SAME
Additional Residential Usage Rate for more than 18,000 gallons/dwelling		\$ 2.14	SAME
Additional Non-Residential and (Residents without PI) Usage Rate		\$ 1.39	SAME

Water Right Value

River/SWUA Water per Acre-Ft (Based on an 80% Precipitation Year)	\$ 3,168		SAME
ULS Water per Acre-Ft	\$ 5,091		\$ 5,383

This is based on the formula set forth in resolution 19-02

Drinking Water & PI Meter Fee (Meter & Radio MXU Cost + Installation Cost)

3/4 inch to 1 inch Meter	\$ 325.00	SAME
1 1/2 inch Meter	\$ 925.00	SAME
2 inch Meter	\$ 1,175.00	SAME
4 inch Meter	\$ 2,475.00	SAME
6 inch Meter	\$ 4,275.00	SAME

Hydrant Fees

Fire Hydrant Access Fee	\$100 + Usage, \$1500 deposit	SAME
PI Hydrant Access Fee	Flat \$150 per yr/ expires Oct.	SAME
Unauthorized hydrant use Fee	\$ 1,000	SAME
Hydrant On-Site Meter Reading Fee	\$50/reading	SAME

Pressurized Irrigation Rates

	pi^2r^4	PRESENT RATE	FY20
Base Rate - 3/4 inch or 1 inch meter	\$ 0.79	\$ 11.34	SAME
Base Rate - 1.5 inch meter	\$ 1.77	\$ 25.52	SAME
Base Rate - 2 inch meter	\$ 3.15	\$ 45.36	SAME
Base Rate - 3 to 4 inch meter	\$ 9.65	\$ 138.92	SAME
Metered Rate per 1,000 gallons (0 to 25,000 gallons)		\$ 0.82	SAME
Metered Rate per 1,000 gallons/residential units (25,000 + gallons)		\$ 0.82	\$ 0.97

Changes go into effect January 1, 2020; multi family meters tier is set at 25,000 gallons times the number of dwelling units.

Utility Deposits, Set up, Connection & Reconnection Fee:

	PRESENT RATE	FY20
Connection and reconnection fee	\$30	SAME
Red tag shut off notice	\$15	SAME
Set up fee (Paid at time of new set up)	\$25	SAME
Deposit (Residential rental units only)	\$ 200.00	SAME
Deposit (Commercial)	\$ 300	SAME
The deposit covers any and all utilities received by the customer. Customer may have a co-signer or irrevocable letter of credit in lieu of the deposit.		
Returned Check Fee	\$ 20.00	SAME
Utility Meter Test (Water or Electric)	No charge	SAME
Excavation Permits	Fee is \$150 per road cut plus \$3/lin ft for Main Line (concrete \$50 if less than 50	SAME
Fee Factor for age of pavement:		
Less than 1 year	4	SAME
1 to 3 years	3	SAME
4 to 5 years	2	SAME
6 to 10 years	1	SAME

Engineering

	PRESENT RATE	FY20
Printed Construction Standards Books	\$ 50	\$ 50

Summary of Electric Rates

July 1st. Change PCA calculation. Net revenue Neutral

UPDATE THESE

Residential Service "RS"

		PRESENT RATE	FY20
New Metering rate adjustment: Change each February until FY 2023	Customer Charge (\$/mo)	\$ 11.80	same
	Energy Charge (\$/kWh)*	Below	Below
	0-500	0.07777	\$ 0.08170
	501-1000	0.08077	\$ 0.08477
	1001+	0.09366	\$ 0.09766

General Service "GS"

		PRESENT RATE	FY20
	Customer Charge (\$/mo)	\$ 15.00	same
	Power Charge (\$/kW-mo) (Demand)	\$ 8.00	same
	Energy Charge (\$/kWh) :*		
	First 1,000 kWh	0.1265	\$ 0.13050
	Next 4,000 kWh	0.07237	\$ 0.08637
	All other kWh	0.0482	\$ 0.05220

General Service "GS2"

		PRESENT RATE	FY20
	Customer Charge (\$/mo)	\$ 30.00	same
	Power Charge (\$/kW-mo) (Demand)	\$ 8.75	same
	Energy Charge (\$/kWh) :*		
	First 1,000 kWh	0.12959	\$ 0.13359
	Next 4,000 kWh	0.08299	\$ 0.08699
	All other kWh	0.07991	\$ 0.08391

Large Power Service "LP"

		PRESENT RATE	FY20
	Customer Charge (\$/mo)	\$ 50.00	same
	Power Charge (\$/kW-mo)(Demand)	\$ 10.00	same
	High Voltage (46 kV)	\$ 2.00	same
	Energy Charge (\$/kWh)*	0.04227	\$ 0.04627

Security Lighting

		PRESENT RATE	FY20
	\$/mo/unit	\$ 13.10	\$ 13.50

This chart is a summary to illustrate billing units only. It is NOT the Spanish Fork Energy Divisions official adopted rate schedules.

*All Electric rates are subject to the Monthly Power Cost Adjuster. (The PCA is adjusted to off set the base rate increase.)

The PCA Base would also be adjusted up \$.004.

* Assisted Living Facilities will be billed at the General Service Rate and will receive the Residential Fuels Sales Tax Discount..

Electric Miscellaneous Charges

		PRESENT RATE	FY20
Temporary Service:		\$30 + use	\$35 + use
Residential 100 to 200 amp Meter		\$ 217.00	\$ 245
Residential 400 amp Meter		\$ 179.00	\$ 215
Non-residential 100 to 200 amp Meter		\$ 217.00	\$ 245
Non-residential 100 to 200 amp Meter, 3 Phase		\$ 410.00	\$ 452
Non-residential 201 to 800 amp Meter, 3 Phase		\$ 1,454.00	\$ 1,557
Non-residential 801 amp and above Meter, 3 Phase		\$ 1,401.00	\$ 1,478
Non-residential Primary 12kV Meter		\$945+CT/PT	\$977+CT/PT
Large Power Meter		\$555+M+CT/PT	\$590+M+CT/PT
Renew Choice		\$ 2.00	\$ 1.50
Electric Construction Hookup Fees	Calculated Cost of Material, Labor & Equip as per underground (UG) & Overhead (OH) distribution cost schedule.		SAME
Large Solar Generation Application & Inspection Fee		\$ 500	SAME
Net Metering Fees		\$500	SAME

Taxes

Property Tax

	Calendar Year 18	Calendar Year 19
City Certified Tax Rate	0.000955	Hold the Rate
Hold the Rate for Public Safety		0.0009550
Increase a \$1 per household, per month. For Future Library Construction		0.0000769

Est.

Cable TV

	PRESENT RATE	FY20
Franchise Tax	5% gross revenue	SAME
Pole Attachment Fee	\$16.39/pole	16.88
Multi-Video Channel & Audio Tax	6.25% gross revenue	SAME

Pole Attachment Fee 3% increase per pole attachment agreement each year.

Telephone

Franchise Tax	3.50%	SAME
Pole Rental	\$15.00 per pole	SAME

Energy Sales Tax

Natural Gas	6%	SAME
Electricity	6%	SAME

Sales Tax Rate

Sales Tax Rate charged in the City	6.75%	SAME
------------------------------------	-------	------

Property tax - the rate for property tax will be the rate as established by the State,
The Cetified Tax Rate

General Fund Rates, Fees and Deposits

Ambulance	PRESENT RATE	FY20
Fee, Oxygen, and Supplies	Max Allowed by State	SAME
Special Events - 1 EMT only	In City: \$20/hr--Out of City: \$25/hr	SAME
Special Events - 2 EMTs + the ambulance	In City \$60/hr up to \$480 Max/day	SAME
	Out of City: \$80/hr up \$640/day Max	SAME
Extrication/Rescue Truck 3 rescue officers	Light \$225 / Heavy \$450	SAME

Building & Development Fees	PRESENT RATE	FY20
Building Permit**	As set by UBC (97)	SAME
Partial Building Permit - Residential/Commercaill	\$75/\$300	SAME
Building Reinspection	\$93 Flat Fee per trip	SAME
Temporary Certificate	\$100.00	SAME
Plan Check Residential per plan*	\$ 369	\$ 399
Plan Check Residential per hour over 3 hours*	\$ 75	\$ 94
Plan Check Residential Duplicate per plan*	\$ 186	\$ 198
Plan Check Non-Residential per plan*	\$ 488	\$ 530
Plan Check Non-Residential per hour over 3 hours*	\$ 119	\$ 132
Site Plan Review	\$ 1,541	\$ 1,720
Preliminary Plat & ReApproval Review per Plat	\$ 1,364	\$ 1,507
Preliminary Plat Review per Lot (0 to 75)	\$ 82	\$ 92
Preliminary Plat Review per Lot (76 to 199)	\$ 48	\$ 54
Preliminary Plat Review per Lot (200+)	\$ 22	\$ 24
Final Plat & ReApproval Review per Plat	\$ 1,083	\$ 1,212
Final Plat Review per Lot	\$ 74	\$ 82
Minor Plat Amendment	\$ 480	SAME
Minor Subdivision Amendment	\$ 480	SAME
Connectors /IF reimbursement agreement Application Fee	\$ 655	SAME
Annexation Petition Filing	\$300 + \$600	SAME
Zone Change Petition Filing	\$ 300	SAME
General Plan Amendment Petition	\$ 300	SAME
Conditional Uses	\$ 300	SAME
Zone Verification	\$ 50	SAME
Board of Adjustment Petition Filing	\$ 300	SAME
Construction Deposit - /single Family	\$2,500/Bldg permit	SAME
Construction Deposit - /Multi-Family	\$500 / building permit unit	SAME
Covers Code compliance, sidewalk & curb/gutter damage, street & sidewalk maintenance during construction and illegal occupancy.		
Finish your basement - Permit required no Fee		
Utility Inspection Fee (paid with final plat)	6% of Bond	SAME
SWPPP Fee - Storm Water Pollution Prevation Plan	\$ 100	SAME
Master Signage Plan Application Fee	\$ 600	SAME
Signage (address & traffic signs; paid with final plat)	Cost of Sign plus \$30.00	SAME

*Pay the lesser of 65% of building permit or the plan check fee **No charge for furnace and water heater inspection

Animal Licensing	PRESENT RATE	FY20
Spayed Female/Neutered Male Dog / Multi-year pricing	\$15 / \$25 / \$35	SAME
Unaltered Female or Male Dog / Multi-year pricing	\$35 /\$65 / \$95	SAME
Kennel Permit	\$25 / Year	SAME
Chicken Permit	\$15 / Year	SAME
Pot Belly Pig Permit	\$15 / Year	SAME

Senior Citizen	PRESENT RATE	FY20
Membership	\$20.00	SAME

Room Rental (non-commercial use)	PRESENT RATE	FY20
City Office	\$25/day or \$10 per hour	SAME
Library	\$25/day or \$10 per hour	SAME

Parks	PRESENT RATE	FY20
Pavillions-Canyon View,Reservoir,Sports Parks,NPWest	\$40.00 family; \$50.00 company	SAME
Deposit (refunded with clean pavilion)	\$50.00 per rental	SAME
North Park Grand Pavilion	\$250.00 per time block	SAME
North Park Grand Pavilion Refundable Deposits	\$250 cleaning & \$250 security	SAME
Canyon View Park RV Parking	\$15.00 per site per night	SAME
Campground Fees*	Single \$10, Double \$15	SAME
Group Camping Area Fee (1 - 49 people)*	\$60.00 per night	SAME
Group Camping Area Fee (50 - 74 people)*	\$90.00 per night	SAME
Group Camping Area Fee (75 - 100 people)*	\$120.00 per night	SAME

*Rental must also pay \$5 processing fee and \$50 security/cleaning deposit

Cemetery	PRESENT RATE	FY20
Lot (resident)	\$600 existing/\$700 new available	\$800 for 2020 additions
Lot (non-resident)	\$900 existing/\$1000 new available	\$1100 for 2020 additions
Open/Close (resident)	\$ 350	\$ 450
Open/Close (non-resident)	\$ 600	\$ 700
Open/Close Double Deep(resident)	\$650 first hole-\$350 second hole	\$750 first - \$450 second
Open/Close Double Deep (non-resident)	\$900 first hole-\$600 second hole	\$1,000 first - \$700 second
Open/Close Double Deep After Hours (resident)	\$800 first hole-\$500 second hole	SAME
Open/Close Double Deep After Hours (non-resident)	\$1150 first hole-\$850 second hole	SAME
Disinterment (resident)	\$ 650	\$ 750
Disinterment (non-resident)	\$ 1,150	\$ 1,250
Overtime, Holidays or Saturdays (resident)	\$ 450	SAME
Overtime, Holidays or Saturdays (non-resident)	\$ 800	SAME
Shepherd hook installation	\$ 25	SAME
After hours - Hearse arrives after 3:30 PM additional charge		\$250
Saturday burial additional charge		\$250
Failure to give 72 hour advanced notice additional charge		\$250
Transfer of Deeds (resident to resident; non-resident to resident)	\$ 25	SAME
Transfer of Deeds (resident to non-resident)	\$ 300	SAME
Babies - Lots: In baby land rate is 1/2 of above rates - - outside baby land rate is same as listed above. Open/Close: 1/2 of above rates Cremations - All rates are 1/2 of the above rates.		

Library	PRESENT RATE	FY20
Library Card (Resident)	Free	SAME
Library Card (Non-Resident)	\$40.00 per year	SAME
Audio tapes & CD Books	\$0.25 per day late fee	SAME
Fines		
Videos and DVDs	\$0.50 day	SAME
Kindle e-Readers	\$ 1.00 per day	SAME
Books	\$.10/book/day; \$.10/day/overnight items	SAME
Slide Projector	\$2.00 day rental (\$2.00/day late fee)	SAME
Replacement Cards	\$2.00	SAME
Inter library loans	\$3.00 per book	SAME
Library bags	\$2.00	SAME
Overhead Projector	\$0.50 day (\$.50/day late fee)	SAME
Fax	\$.50/page send - \$.50/page receive	SAME
Copies	\$.10 letter; \$.10 legal; \$.15 ledger	SAME
Color copies	\$0.50 each	SAME
Play-away view	\$1.00 day late fee	SAME
Backpacks	\$1.00 day late fee	SAME
Earbuds	\$1.00 each	SAME
CD Roms	\$1.00 per day late fee	SAME
Lamination	\$.10 /inch	SAME
Room/Patio Rental Fee	\$25/day or \$10/hour	SAME
Internet Access Fee	No charge	SAME
USB Drive	\$ 8	SAME

Police	PRESENT RATE	FY20
Traffic Accident copy	\$ 5	SAME
Police Report copy	\$ 5	SAME
CD of documents (photos)	\$ 25	SAME
Color Copies per page	\$ 2	SAME
Certify a copy per page	\$ 2	SAME
Traffic School	\$ 100.00	SAME
Youth Court	\$ 20	SAME
Finger Print (non resident)	\$ 15	SAME
Animal Control release	\$ 50	SAME
Live animal trap security deposit for Cat / Dog	75 / 250	SAME
Security at a Business - two hr. min.	\$ 75 per hour	SAME
Traffic Control - two hr. min.	\$ 50 per hour	SAME
Barricade usage (\$200 deposit):	0 to 25=\$50, 26 to 50 = \$100,	SAME
	51 to 100 = \$200	SAME
Body / Dash Cam DVD's	\$ 25	SAME

Fire		
Brush Truck - 2 Firefighters (T6)	\$152 /Hour	SAME
Ladder Truck - 4 Firefighters (T1)	\$257 / Hour	SAME
Pumper Truck - 4 firefighters (T1)	\$257 / Hour	SAME
Tender Truck - 4 firefighters (T1)	\$257 / Hour	SAME
Any Auxiliary equipment will be charged at the FEMA standard rate	FEMA Rate	SAME

Business Licensing	PRESENT RATE	FY20
Business License Fee	\$ 60	\$ 60
Business License Fire Inspection	\$ 40	\$ 40

Beer Licenses - Refer to City Ordinance 5.12.050

Business Licenses - Refer to City Ordinance 5.04.110

Airport		
Hangar Ground Lease (per sqft per year min. 1680 sf)	\$ 0.32	\$ 0.35
Non Aeronautical Ground Lease (additional)	\$ 0.05	SAME
Farmland Lease Rate (per acre per year)	\$ 50.00	SAME
Un-Improved Industrial Land (per sqft per year min. 1 Acre)	\$ 0.04	\$ 0.05
Aircraft Under 4000 lbs		
Daily (up to 3 days can be waived with a fuel purchase)	\$ 3.00	SAME
Monthly (paid in advance)	\$ 50.00	SAME
Semi Annual (Paid in advance)	\$ 200.00	SAME
Annual (Paid in advance)	\$ 360.00	\$ 370.00
Aircraft Over 4000 lbs		
Daily (4,000 to 20,000 lbs gross weight)	\$ 25.00	SAME
Daily (over 20,000 lbs gross weight)	\$ 85.00	SAME
Parking		
Fuel Tankers per day under 4,000 Gallon Capacity	\$ 25.00	SAME
Fuel Tankers per day over 4,000 Gallon Capacity	\$ 85.00	SAME
Cars, Trucks or small Trailers Daily	\$ 10.00	SAME
Cars, Trucks or small Trailers Annual (paid in advance)	\$ 200.00	SAME
Flowage Fees		
City Flowage Fee	\$ 0.05	SAME
FBO Flowage Fee	\$ 0.00	SAME

Dividend Transfers to General Fund

FY20

FY20

	Electric	Water	Sewer Collection	Storm Drain	Solid Waste	Broadband	Totals
Gross income	\$ 24,803,108	\$ 5,671,322	\$ 4,480,404	\$ 2,372,191	\$ 2,427,335	\$ 5,960,681	
Percentage	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	
Transfer	\$ 868,109	\$ 198,496	\$ 156,814	\$ 83,027	\$ 84,957	\$ 208,624	\$ 1,600,026
Advertized	\$ 911,937	\$ 198,496	\$ 151,566	\$ 80,481	\$ 86,250	\$ 208,624	\$ 1,637,354
	LOCKED IN AMOUNTS						\$ 37,328

Enterprise Transfers to other Funds:

Enterprise Fund Accounting Data:

Admin/Overhead of Related operation costs	\$ 937,674	\$ 1,329,609	\$ 830,922	\$ 678,515	\$ 143,622	\$ 256,395	\$ 4,176,738
(Indirect Services)							

Other Non-Related Costs:

Dividend Amount From Enterprise Funds	\$ 911,937	\$ 198,496	\$ 151,566	\$ 80,481	\$ 86,250	\$ 208,624	\$ 1,637,354
Transfer to Debt Service	\$ 671,997						\$ 671,997
Total Expenses	\$ 28,879,808	\$ 7,322,881	\$ 6,924,884	\$ 13,812,189	\$ 2,553,680	\$ 8,105,834	\$ 67,599,275
Total Transfer as a % of Total Fund Expenditure	5.48%	2.71%	2.19%	0.58%	3.38%	2.57%	3.42%

3.16%
2.33%

From Electric to Streets/Storm Drain \$ 9,000,000

INDIRECT SERVICES ALLOCATION

DEPARTMENT	TOTAL BUDGET	General Fund	Water Fund	Sewer Col Fund	WWTP Fund	Electric Fund	Broadband Fund	Solid Waste Fund	Storm Drain Fund	TOTAL Enterprise
General Govt	\$ 539,620	\$ 269,810	\$ 97,132	\$ 59,358	\$ 0	\$ 70,151	\$ 5,396	\$ 10,792	\$ 26,981	\$ 269,810
Percent	100%	50%	18%	11%	0%	13%	1%	2%	5%	50%
Administration	\$ 1,570,538	\$ 785,269	\$ 235,581	\$ 157,054	\$ 0	\$ 219,875	\$ 31,411	\$ 31,411	\$ 109,938	\$ 785,269
Percent	100%	50%	15%	10%	0%	14%	2%	2%	7%	50%
Legal	\$ 608,588	\$ 273,865	\$ 97,374	\$ 24,344	\$ 42,601	\$ 127,804	\$ 18,258	\$ 12,172	\$ 12,172	\$ 334,723
Percent	100%	45%	16%	4%	7%	21%	3%	2%	2%	55%
IS	\$ 644,651	\$ 257,860	\$ 103,144	\$ 58,019	\$ 38,679	\$ 103,144	\$ 38,679	\$ 6,447	\$ 38,679	\$ 386,791
Percent	100%	40%	16%	9%	6%	16%	6%	1%	6%	60%
Planning	\$ 427,092	\$ 153,753	\$ 68,335	\$ 34,167	\$ 34,167	\$ 34,167	\$ 34,167	\$ 34,167	\$ 34,167	\$ 273,339
Percent	100%	36%	16%	8%	8%	8%	8%	8%	8%	64%
Engineering	\$ 1,814,637	\$ 181,464	\$ 616,976	\$ 181,464	\$ 127,025	\$ 308,488	\$ 54,439	\$ 36,293	\$ 308,488	\$ 1,633,173
Percent	100%	10%	34%	10%	7%	17%	3%	2%	17%	90%
Buildings & Grounds	\$ 1,234,082	\$ 740,449	\$ 111,067	\$ 61,704	\$ 12,341	\$ 74,045	\$ 74,045	\$ 12,341	\$ 148,090	\$ 493,633
Percent	100%	60%	9%	5%	1%	6%	6%	1%	12%	40%
TOTAL	\$ 6,839,208	\$ 2,662,470	\$ 1,329,609	\$ 576,109	\$ 254,813	\$ 937,674	\$ 256,395	\$ 143,622	\$ 678,515	\$ 4,176,738
PERCENT	100%	39%	19%	8%	4%	14%	4%	2%	10%	61%

Balancing figures for transfer to gen fund
Allocated Exp \$ 4,176,738
GF Revenue \$ 4,176,738

