HEBER CITY CORPORATION
75 North Main Street
Heber City, UT 84032
Heber City Council Meeting

May 1, 2024

6:00 p.m. Special Meeting
Fiscal Year 2024-2025 Budget Workshop #1

TIME AND ORDER OF ITEMS ARE APPROXIMATE AND MAY BE CHANGED AS TIME PERMITS

I. SPECIAL MEETING - 6:00 P.M.

1. Call to Order (Heidi Franco, Mayor) -

II. AWARDS, RECOGNITION, and PROCLAMATIONS:

1. Proclamation of a National Day of Prayer on May 2, 2024 (Mayor Franco) - *5 min*

III. BUDGET WORKSHOP #1

1. Fiscal Year 2024-2025 Budget Workshop Part One (Sara Nagel, Finance Manager) - *4 hours*

IV. ADJOURNMENT:

Ordinance 2006-05 allows Heber City Council Members to participate in meetings via telecommunications media.

In accordance with the Americans with Disabilities Act, those needing special accommodations during this meeting or who are non-English speaking should contact Trina Cooke at the Heber City Offices 435.657.7886 at least eight hours prior to the meeting.

Posted on April 25, 2023, in the Heber City Municipal Building located at 75 North Main, the Heber City Website at www.heberut.gov, and on the Utah Public Notice Website at http://pmn.utah.gov. Notice provided to the Wasatch Wave.

Heber City Council Staff Report

MEETING DATE: 5/1/2024
SUBJECT: Call to Order
RESPONSIBLE: Heidi Franco
DEPARTMENT: Administrative
STRATEGIC RELEVANCE:

SUMMARY

RECOMMENDATION

BACKGROUND

DISCUSSION

FISCAL IMPACT

CONCLUSION

ALTERNATIVES

1. Approve as proposed
2. Approve as amended

3. Continue
4. Deny

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

I move to **approve** the item as presented, with the findings and conditions as presented in the conclusion above.

Alternative 2 - Approve as Amended

I move to **approve** the item as amended, as follows.

Alternative 3 - Continue

I move to **continue** the item to another meeting on , with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:

Alternative 4 - Denial

I move to **deny** the item with the following findings.

ACCOUNTABILITY

Department: Administrative
Staff member:

EXHIBITS

None

A PROCLAMATION for THE NATIONAL DAY OF PRAYER – 2024

HEBER CITY, UTAH

WHEREAS:

Throughout history America has faced trials and triumphs, and Americans have responded in prayer seeking courage and comfort, inspiration, and joy-filled celebration. Faith compels us to seek and cling to the Light in times of darkness and spread light to those in need.

WHEREAS:

From the first gatherings of our Founding Fathers, elected officials have prayed and entreated those they serve and represent to join them in prayer, including the authors of our Declaration of Independence, wrote that they, “the Representatives of the united States of America, in General Congress, Assembled, appealing to the Supreme Judge of the world…” and carried on to present day in Presidential Proclamations such as last year’s invitation to “join him in asking for God’s continued guidance, mercy, and protection”, and A National Day of Prayer has not only been a part of our heritage since it was declared by the First Continental Congress in 1775, but it is a Public Law established in the United States Congress in 1952 approved by a Joint Resolution and amended by Congress and President Reagan with Public Law 100-307 in 1988, affirming that it is essential for us as a nation to pray and directs the President of the United States to set aside and proclaim the first Thursday of May annually as The National Day of Prayer; and

WHEREAS:

In every state across America the observance of the National Day of Prayers will be held on Thursday, May 2, 2024, with the theme, “Lift Up the Word, Light Up the World,” based on the verses found in 2 Samuel 22:29-31, “For you are my lamp, O Lord, and my God lightens my darkness … This God—His way is perfect; the word of the Lord proves true; He is a shield for all those who take refuge in Him” and

WHEREAS:

Unified prayer is mobilized across America every first Thursday of May on the National Day of Prayer as neighbors come together to join their hearts and voices in reading their sacred Scriptures and attending services to seek God for the city and country where we live, learn, work, worship, serve, and desire all to thrive; and

We express gratitude for our First Amendment liberties to have faith and exercise our freedom in prayer, and hope that all people will unite their hearts and voices in personal prayer and public gatherings across America with fervent praise, repentance, love, and humble intercession for our neighbor and nation, for peace in this troubled world, and hold fast to the promises that God hears and answers faith-filled prayers.

NOW, THEREFORE, I, Heidi Franco, Mayor of the Heber City, Utah, do hereby recognize May 2, 2024, as a National Day of Prayer.

____

Heidi Franco, Mayor of Heber City

Heber City FY 2024-2025 Annual All-Funds Budget

Budget Workshop 1

May 1, 2024

Special Thanks...

- Department Directors
- Department Support Staff
- Finance/HR Team
    - Sara Nagel
    - Cherie Ashe
    - Wendy Anderson
    - Lynsee Sulser

Discussion Overview

- Part 1: Budget Overview
- Part 2: Summary of Funds
- Part 3: Capital Improvement Program (CIP)

Budget Overview

Part 1

Budget Drivers

- Council's Strategic Budget & Policy Priorities
- Zero Based Budget
- Balanced Budget
- Utility Rate Analysis
- Business License Fee Study
- Economic Trends

BUILDING FOR SUCCESS

FY 25

BUDGET

CLEARGOV

HEBER CITY

Council's Budget Priorities

Priority	Budget Status
1) 2034 Olympic Focus	1) Ongoing
2) Envision ***Central*** Heber 2050—Execution Phase	2 & 3) $3,562,000 200 S/Bandshell; $261k street cross section 100W; $15K parking plan; $30k code update; & $74k promotion
3) Envision **Central** Heber 2050—Visioning Phase	
4) Community Reinvestment Agency (CRA)	4) Contingent on Interlocal Agreements
5) Central Heber Water & Sewer Infrastructure Replacement Project	5) S-47: $5,387,000; W-071: $3,000,000; I-029: $1,965,000
6) Pressurized Irrigation (PI)	6) I-028 $5,192,000 & I-029 $1,955,000

Council's Budget Priorities

Priority	Budget Status
7) Transportation Focus	7) Roads Masterplan Addendum $40k
8) Water System Redundancy	8) $300k hospital well
9) Affordable Housing Plan	9) Jordanelle Ridge contract renegotiation
10) Cemetery Administration Building	10) Next steps under review
11) Main Street Trees	11) $14,800 included in GF

Council's Budget Priorities

Priority	Budget Status
12) Heber Valley Arts Center	12) Execute on Ground Lease
13) Historic Preservation	13) $50k in GF
14) Trail Maintenance Reserve & Linkage	14) $150k in FY '25 TAP Tax revenues; and $23k P-050 trail linkage project
15) Dark Sky	15) $100k in Fund 42
16) Heber Valley Corridor Planning/Beautification	16) Develop unified plan
17) Short Term Rental Policy Update	17) Policy update complete
18) Year of the Parks Continued	18) $2,521,000 Coyote Springs Park & $200,000 Muirfeild Park expansion plans

Action Register--Budget Impact Items

Priority	Budget Status
1) Airport Fee Analysis	1) Anticipate adoption by 7/1/24
2) GIS/City Works—ESRI & City Works Licensing Fees	2) $92,300
3) Staffing Assessment	3) Internal assessment
4) Business License Fee Update	4) Completed
5) Cross Street Addendum	5) $40k
6) Round-a-bout Art	6) $90k
7) Flood Channel Study	7) $100k

Economic Assumptions FY ‘25

ECONOMY | CENTRAL BANKING

U.S. Economic Growth Slows to 1.6%, Inflation Stays Firm

GDP growth in first quarter lagged behind the 2.4% projected by economists

By David Uberti Follow

Updated April 25, 2024 9:37 am ET

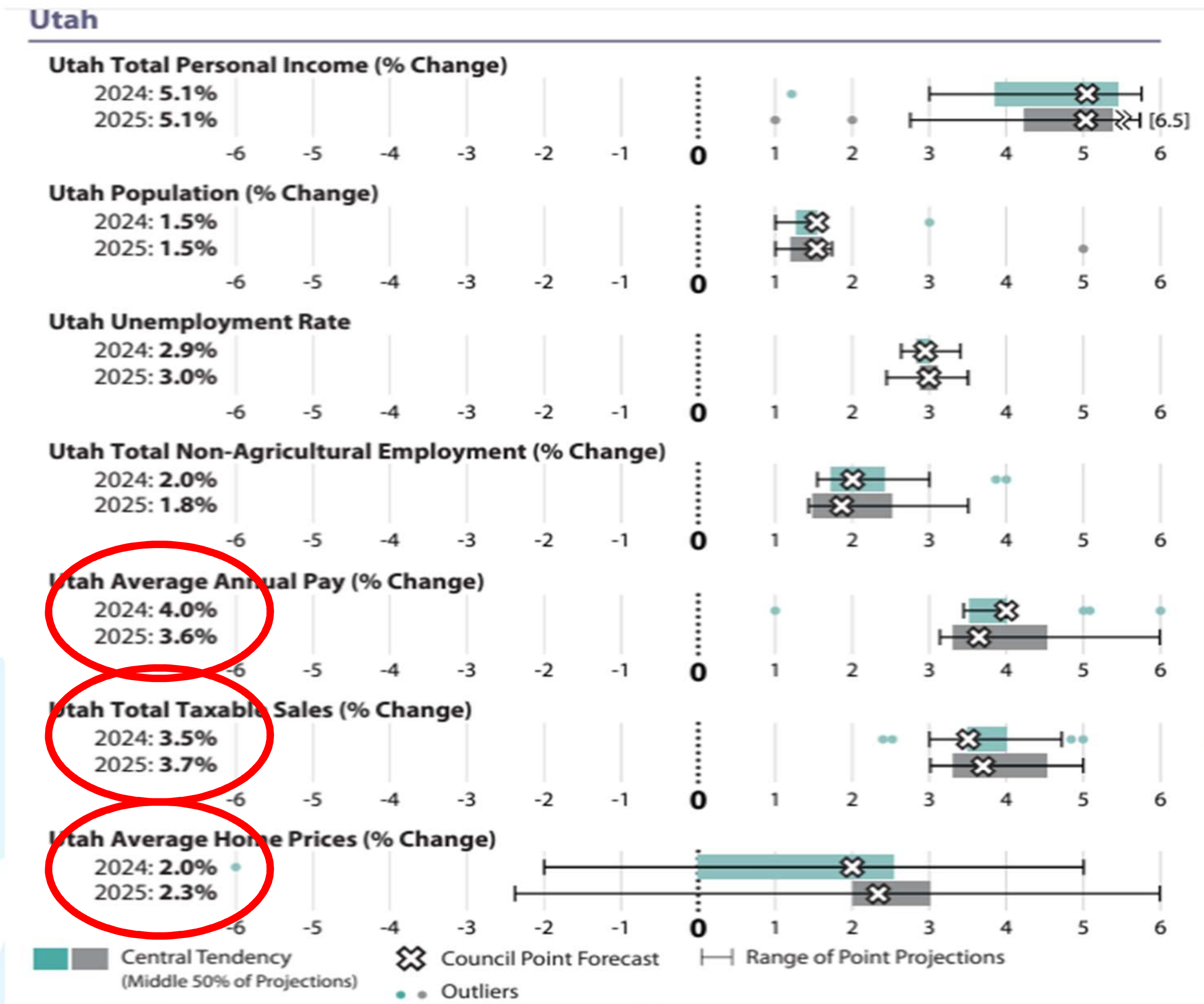
2024 Utah Economic Report to the Governor Highlights

January 12th, 2024

The Utah Economic Council projects continued economic growth in 2024, albeit at a decelerated pace compared to 2023.

Utah Economic Council Forecast for Selected Economic and Business Indicators, 2024 and 2025

March 2024 Forecast



Budget Concerns

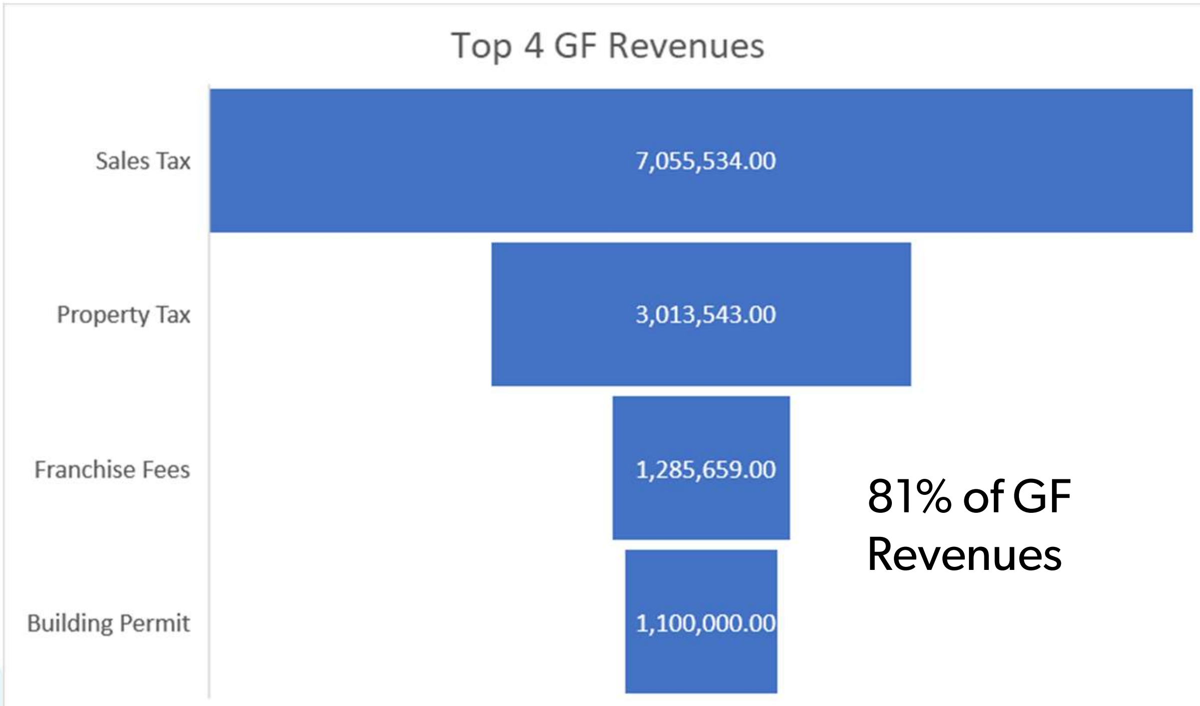
1) General Fund's Increased Reliance on Sales Tax

2) Softning of Sales Tax Revenues

3) Persistent Inflationary Pressures

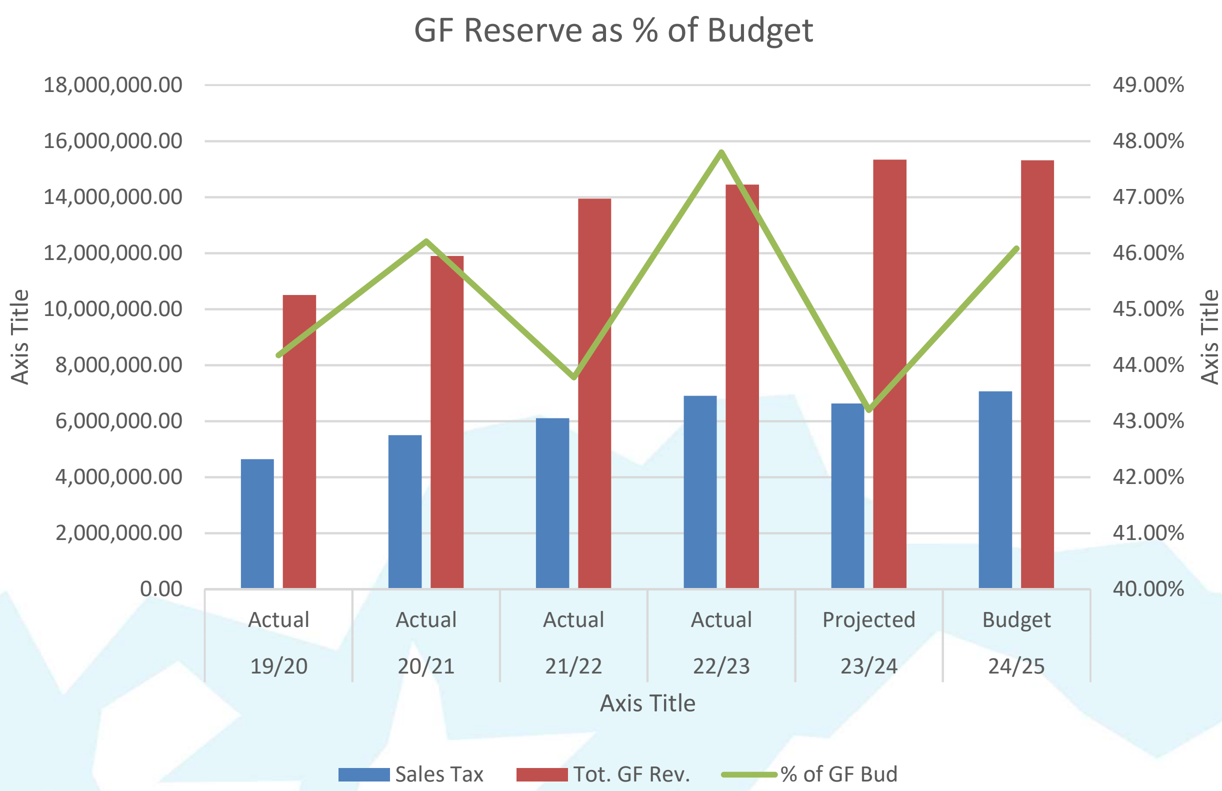
4) Employee Retention & Recruitment

Budget Concern 1:
Increased Reliance on Sales Tax



FY '25 Projected GF Revenue
$15,331,243

Increased Reliance on Sales Tax



Year	GDP Decline
48-49	-1.7
1953-54	-2.7
1957-1958	-3.7
1961	-1.6
1969-1970	-0.6
1973-1975	-3
1980-1981	-2.2
1981-1982	-2.9
1990	-1.5
2001	-0.3
2009	-4.3
COVID-19	-53.8

History of U.S. Recessions Since Depression

- Avg. GDP Decline for past 12 recessions: 2.23%
- Average Time Between Recessions: 5.3 Years
- Avg. Length of Recessions: 11.1 Months
- Each Recession is Unique and Impacts Economic Sectors Differently

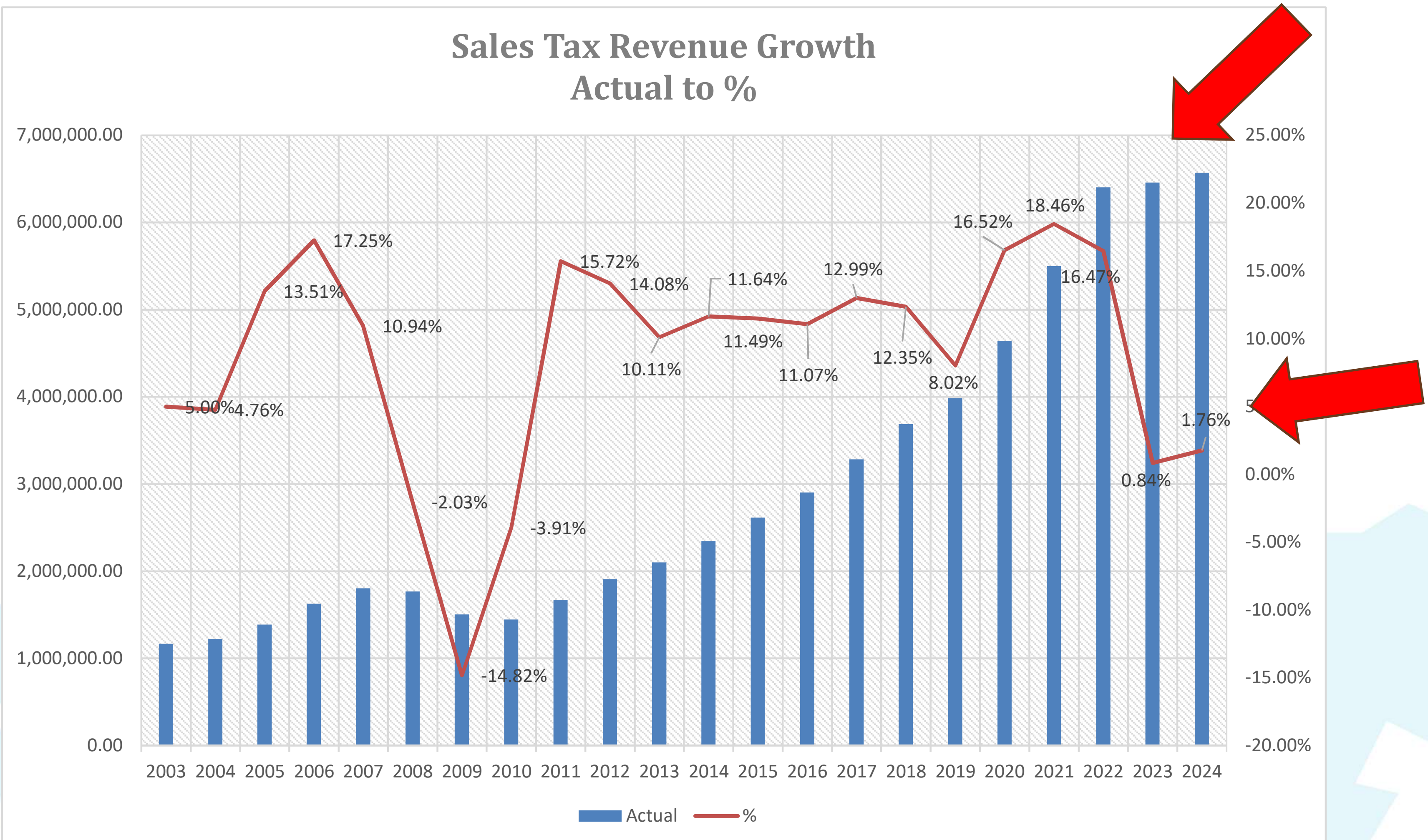
Budget Concern #2
Softening of Sales Tax Revenue

Sales Tax FY YOY Change

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
JULY	111%	108%	117%	110%	124%	102%	124%	98%
AUGUST	116%	112%	111%	108%	110%	137%	104%	98%
SEPTEMBER	113%	109%	109%	107%	127%	109%	114%	102%
OCTOBER	108%	117%	110%	114%	113%	104%	125%	101%
NOVEMBER	114%	120%	109%	113%	121%	119%	113%	116%
DECEMBER	109%	104%	110%	113%	120%	114%	100%	92%
JANUARY	115%	115%	111%	123%	102%	124%	105%	110%
FEBRUARY	123%	105%	113%	95%	135%	129%	99%	113%
MARCH	114%	108%	100%	116%	128%	113%	104%	
APRIL	111%	124%	105%	122%	133%	129%	80%	
MAY	110%	124%	107%	114%	115%	103%	113%	
JUNE	118%	108%	106%	126%	123%	110%	102%	
% Change:	**113.50%**	**112.81%**	**108.97%**	**113.21%**	**120.84%**	**116.16%**	**106.94%**	**99.27%**

Light Green = increases < .05%
Yellow = % declines

General Fund Sales Tax



Budget Concern 3:
Stubborn Inflationary Pressures

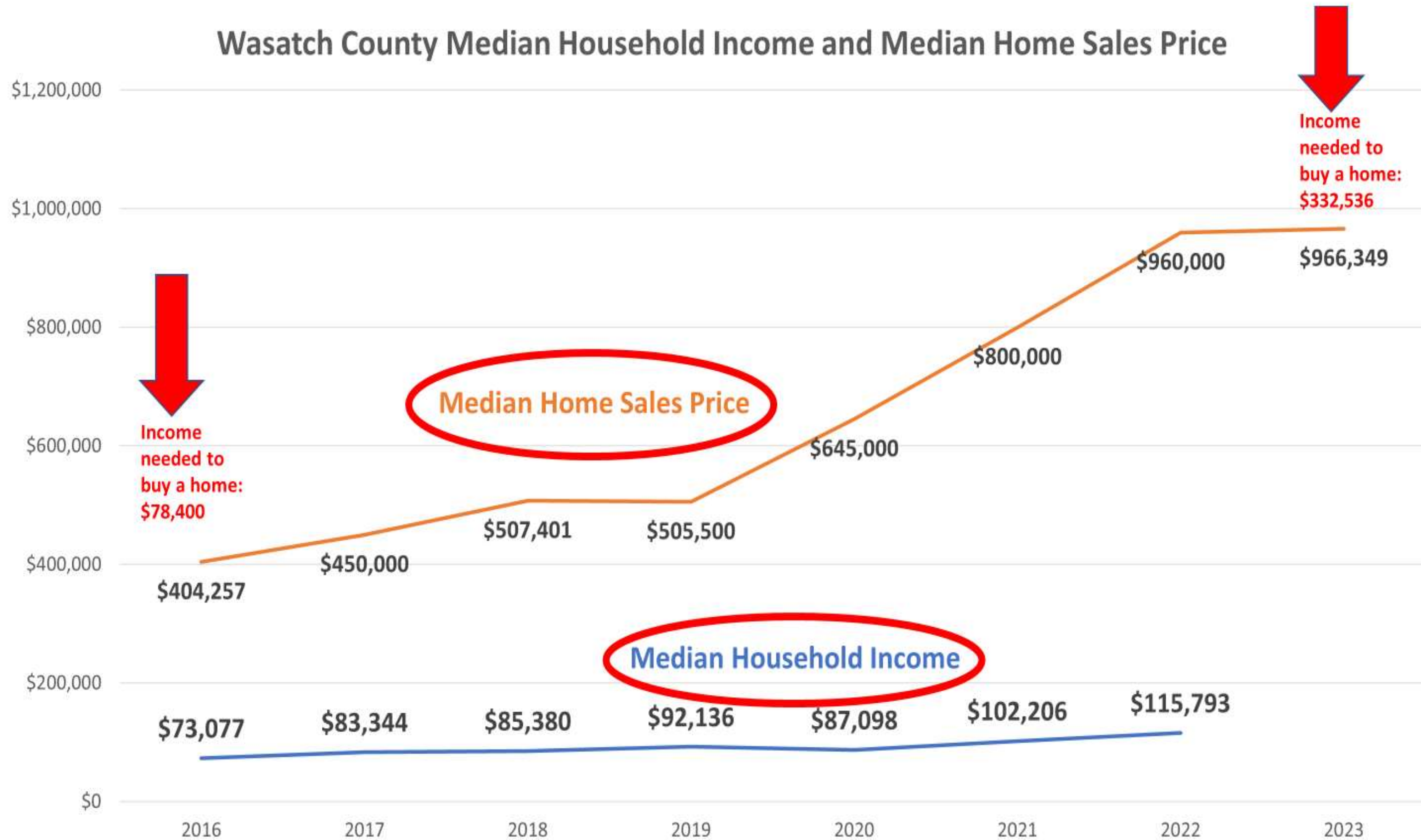
	Bid Tabulation Bid Schedule A - Heber City Cemetery Administration Building, Courtyard, and Columbarium								
		Jardine Lythgoe Joint Venture		Kier		Stout Construction		Paulsen Construction	
	ITEM	Cost	Notes	Cost	Notes	Cost	Notes	Cost	Notes
CSI #	CSI Name								
00 00 00	Procurement & Contract Requirements	$ 93,943.00	8 clarification notes added to bid	$ 307,363.00		$ 433,139.00		$ 587,759.00	This is Bonds, Insurance and Markup
01 00 00	General Requirements	$ 281,829.00		$ 387,631.00		$ 382,742.00		$ 512,657.00	
02 00 00	Existing Conditions	$ -		$ 667,813.00		$ 1,096,404.00	Includes Site Demo, Earthwork, Utilities, Exterior Improvements, and Bonding	$ 914,010.00	
03 00 00	Concrete	$ 1,322,823.00		$ 384,610.00		$ 422,120.00		$ 583,773.00	
04 00 00	Masonry	$ 739,880.00		$ 1,852,675.00		$ 1,223,049.00	Includes Precast Columbarium Niches	$ 1,141,675.00	
05 00 00	Metals	$ 62,351.00		$ 90,839.00		$ 46,593.00		$ 38,170.00	
06 00 00	Wood, Plastics, and Composites	$ 277,784.00		$ 350,604.00		$ 409,747.00		$ 464,860.00	
07 00 00	Thermal & Moistrue Protection	$ 119,072.00		$ 172,891.00		$ 137,701.00		$ 167,607.00	
08 00 00	Openings	$ 130,999.00		$ 115,518.00		$ 126,691.00		$ 317,143.00	
09 00 00	Finishes	$ 154,409.00		$ 167,584.00		$ 199,281.00		$ 262,890.00	
10 00 00	Specialities	$ 8,983.00		$ 16,395.00		$ 15,871.00		$ 19,325.00	
11 00 00	Equipment	$ 1,575.00		$ -	Excluded	$ -		$ 648,000.00	Columbarium quote from Larkin
12 00 00	Furnishings	$ -		$ -	Excluded	$ -	cabinets are combined with finish carpentry	$ 9,000.00	
13 00 00	Special Construction	$ -		$ -	Excluded	$ -		$ -	
14 00 00	Conveying Equipment (NA)	$ -		$ -	Excluded	$ -		$ -	
21 00 00	FireSuppression	$ 52,495.00		$ 49,995.00		$ 54,388.00		$ 42,925.00	
22 00 00	Plumbing	$ 108,733.00		$ 114,868.00		$ 122,093.00		$ 104,868.00	
23 00 00	Heating, Ventilating, & Air Conditioning (HVAC)	$ 36,383.00		$ 38,846.00		$ 37,750.00		$ 35,346.00	
25 00 00	Integrated Automation	$ -		$ -	Excluded	$ -		$ -	in electrical
26 00 00	Electrical	$ 160,917.00		$ 187,889.00	Lighting Allowance $38,800 See Clarifications.	$ 312,775.00		$ 183,502.00	
27 00 00	Communications	$ -		$ -	Excluded	$ -	included in Electrical Scope	$ -	in electrical
Additional	Safety Security Systems	$ -		$ -		$ -		$ -	
	Earthwork	$ 400,253.00							
	Exterior Improvements	$ 247,905.00		$ -		$ -		$ -	
	Utilities	Incld in 31				$ -		$ -	
	OH&P	$ 444,967.00		$ -		$ -		$ -	
	BID TOTAL	**$4,645,300**		**$4,905,521.00**		**$ 5,020,344.00**		**$6,033,510.00**	

Delta: $2,145,300 $2,405,521 $2,520,344 $3,533,510

Budget Concern #4:
Employee Recruitment and Retention

- Management Position Changes since FY '23
  - HR Manager—retired
  - Finance Manager—higher paying position with school district
  - Police Chief—retired
  - Water Lead—accepted position with JSSD
  - Building Official—retired—hired replacement but declined position
  - Staff Engineer—retired
  - Deputy Chief—retiring early summer '24

- Non-Management Positions
  - Mechanic
  - Mechanic
  - Mechanic
  - UMO I
  - UMO I
  - PW Administrative Assistant
  - Police Ex. Assistant
  - Police Administrative Assistant
  - Police Evidence Technician
  - Police Officer



Source of Info: Envision Heber 2050/People + Place

FY ‘25 Budget Initiatives

- Lobbyist Dave Stewart: $100,000
- Organizational Changes: Community Development Department—two divisions
- High Deductible Health Plans (HDHP): IRS increased deductible amounts: Individual $1,500 to $1,600; and Family $3,000 to $3,200. Increases included in the budget.
- Effective July 2024, the pension contribution rate for Tier II hybrid will increase into the range to require an employee contribution equal to 0.7%. Budget includes one time funding to cover the .7% for impacted employees in the form of a subsidy—does not include PD due to having their own URS subsidy.
- Allocation Changes
    - In cooperation with PW and Airport departments, Finance updated the salaries and benefits allocations of Administration, HR, IT and Engineering to Public Works and Airport.
    - Shared costs such as city-wide software and annual audits will continue to be allocated to the five enterprise funds, but will no longer be allocated to each general fund department.
    - All Fleet activities, including operating and capital expenses, will be recognized in the Internal Services Fund.
        - A Fleet Internal Service Charge will be charged to each Fund/Department utilizing Fleet services.
        - All new and replacement vehicle requests will be managed by the Fleet Department.
        - All vehicle liquidations will be managed by the Fleet Department.
- Main Street Program Initiative Phase 2: $30K
- MAG Jurisdictional Cash Assessments (see next slide)

HEBER CITY

MAG Jurisdictional Cash Assessment

Wasatch County	**36,604**											
Charleston	421	$27	$38		$424	$27	$489	$147	$200	**$689**	**$636**
Daniel	887	$57	$79		[illegible]	$57	$1,029	$310	$200	**$1,229**	**$1,340**
***Heber**	17,865	$1,142	$1,599		$44,432	$1,142	$47,173	$6,253	$4,466	**$51,639**	**$53,426**
Hideout	1,315	$84	$118		$1,324	$84	$1,526	$460	$500	**$2,026**	**$1,986**
Interlaken	166	$11	$15		$167	$11	$193	$58	$200	**$393**	**$251**
***Midway**	6,217	$397	$556		$14,441	$397	$15,395	$2,176	$1,554	**$16,949**	**$17,571**
Wallsburg	297	$19	$27		$299	$19	$345	$104	$200	**$545**	**$449**
***Wasatch Unic.**	9,436	$603	$845		$31,158	$603	$32,605	$3,303	$2,359	**$34,964**	**$35,908**
WC Health†							$0	$0		**$0**	**$0**
UDOT^					$10,000		$10,000	$0		**$10,000**	**$10,000**
Totals	**782,074**	**$50,000**	**$70,000**	**$50,000**	**$150,000**	**$50,000**	**$320,098**	**$273,726**	**$196,758**	**$516,856**	**$593,824**

General Budget Details & Assumptions FY '25

- Balanced Budgets—utilizing reserves in many funds
  - General Fund $277,589
- General Revenue assumptions:
  - Soft growth in most primary revenue sources
    - Sales tax, building permits, etc.
  - Property taxes remain steady
- Enterprise Fund reserves being purposely drawn to cover capital costs.
- General Fund Reserve: General Fund projected at $5,508,338 which represents 37% of estimated revenues.
  - Amount exceeding 35% will have to be transferred by end of FY year.

- Property Tax Increase not Included in GF Tentative Budge
  - Council could consider a property tax increase in FY '25
- Enterprise Rate Increases Included in Tentative Budget (effective August 1st):
  - Culinary Water Fund - 12%
  - Waste Water Fund – 10%
  - Storm Water Fund – 7%
  - Pressurized Irrigation System – 5%
- Business License fee increase
- Airport fee increases (contingent)
- Building Permit and Impact Fee Projections based on 250 residential permits & 20,000k sq. ft. of commercial space

Proposed COLA & Merit FY '25

City-Wide COLA

- 3.2% (February '24 Mt. Plains CPI)
  - Payable first full pay period in July
  - Budgeted Amount: $269,582

Merit

- 3%
- Performance based for all departments except PD
  - Outstanding 3.5%
  - Commendable 3%
  - Competent 2.5%
  - Needs Improvement 2.0%
  - Unsatisfactory 0%
- Paid first full pay period in January
- Budgeted Amount: $130,759 (1/2 year)
- PD Uniformed Officers budgeted at 3%--will need to increase to 5% at an estimated cost of $36k.

HEBER CITY

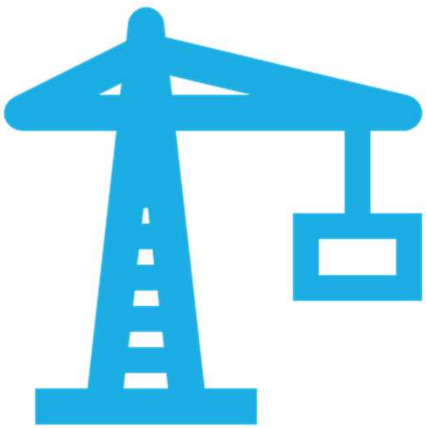
New Positions Included in Tentative Budget

Two New Equivalents Included in Budget

- PT HR Analyst: $65,046
- FT Water Utility Maintenance Operator $90,992
  - Sub Total: $156,038

Tentative Budget Also Includes Following Requests:

- Probation, Mid-Max, Certification Request, Promotion, Selective Salary Increases

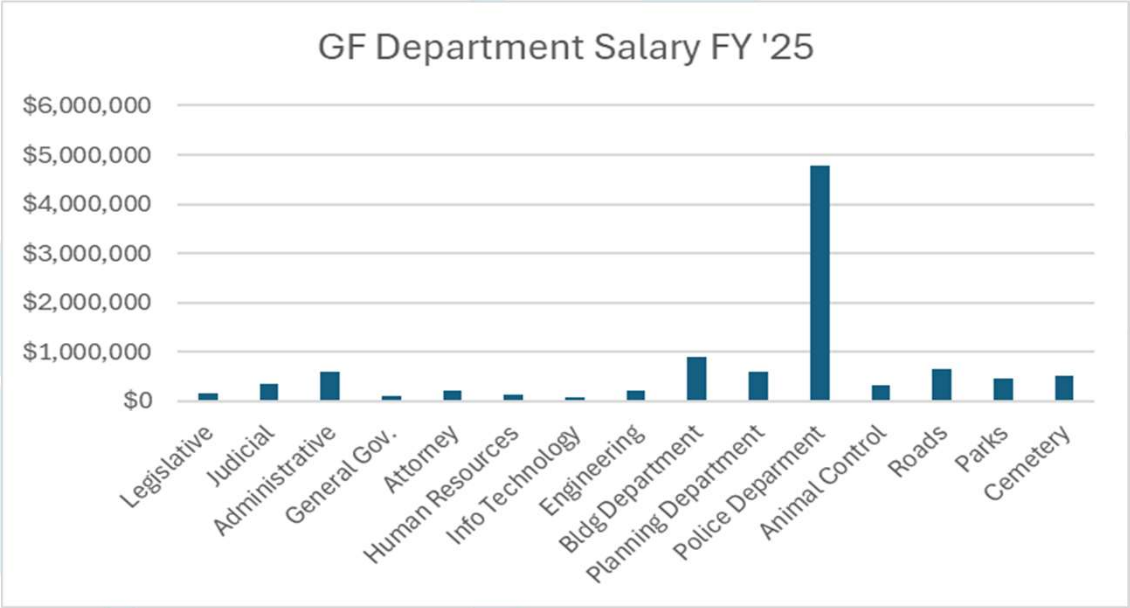


Requested Positions Not Included In Tentative Budget

- Animal Control Tech--PT to FT
- Senior Planner (Planner III)
- Policer Officer
- Police Officer

New Position History & GF Salary/Benefits

New Positions							
	2019	2020	2021	2022	2023	2024	Total
Police Department	2	2	2	1	4		11
Animal Control		1		1			2
Public Works	1	1		3	2	1	8
Parks/Cemetery			2		1		3
Engineering			1	1	1		3
Bldg Dep.	1			1			2
Planning					1		1
Administration		1	0.5			0.5	2
Total:	4	5	5.5	7	9	1.5	32



Employee Benefits Review

Current Plans and Rates

- Medical (United Health)
- Dental (EMI)
- Vision (EMI)
- LTD (Standard)
- Basic Life/ADD
- Total: $1,406,202.00

Plan Changes FY'25

- Medical
- Dental (EMI)
- Vision (EMI)
- LTD (Standard)
- Basic Life/ADD
- Total:

Currently negotiating plan changes for FY '25, including a change to carrier. Based on proposals, budget includes a 4% increase for health insurance and 1.6% for dental.

Debt Portfolio

- Current Debt:
    - 2014 Sales Tax Revenue Bond/Public Safety Bond - CIB
    - 2018 Sales Tax Revenue Bond/Public Works Expansion – CIB
    - 2022 Water Revenue Bond/Central Heber – Bank of Utah
    - 2022 Sewer Revenue Bond/Central Heber – CIB
    - 2022 PI Revenue Bond/Central Heber - CIB
    - 2023 Excise Tax Revenue Bond/Road Maintenance – Webster Bank
- FY24 Debt:
    - 2023 Sewer Revenue Bond - CIB: 7,692,000
    - 2024 PI Revenue Bond - Utah Board of Water Resources: 1,875,000

Assembly of Land for Downtown Central Heber Vision

Parcels and Projected Purchase Cost

- HL&P Administration Building
  - $1.8M in FY '25
- Wasatch County Fire Station Property
  - $1.3M in FY '25
- Wasatch County Administration Building
  - $3 to $4M in FY '26 or '27

Funding Alternatives

- $750K from sale of City owned property in Airport Commerce Park
- CRA tax increment
- Land trades—Duke, Jordanelle Ridge
- Interfund loan(s)
- Limited resources in Fund 42
- Reallocate all or portion of $2.5M for Cemetery Adm. Building

*Currently no funds included in FY '25 budget.

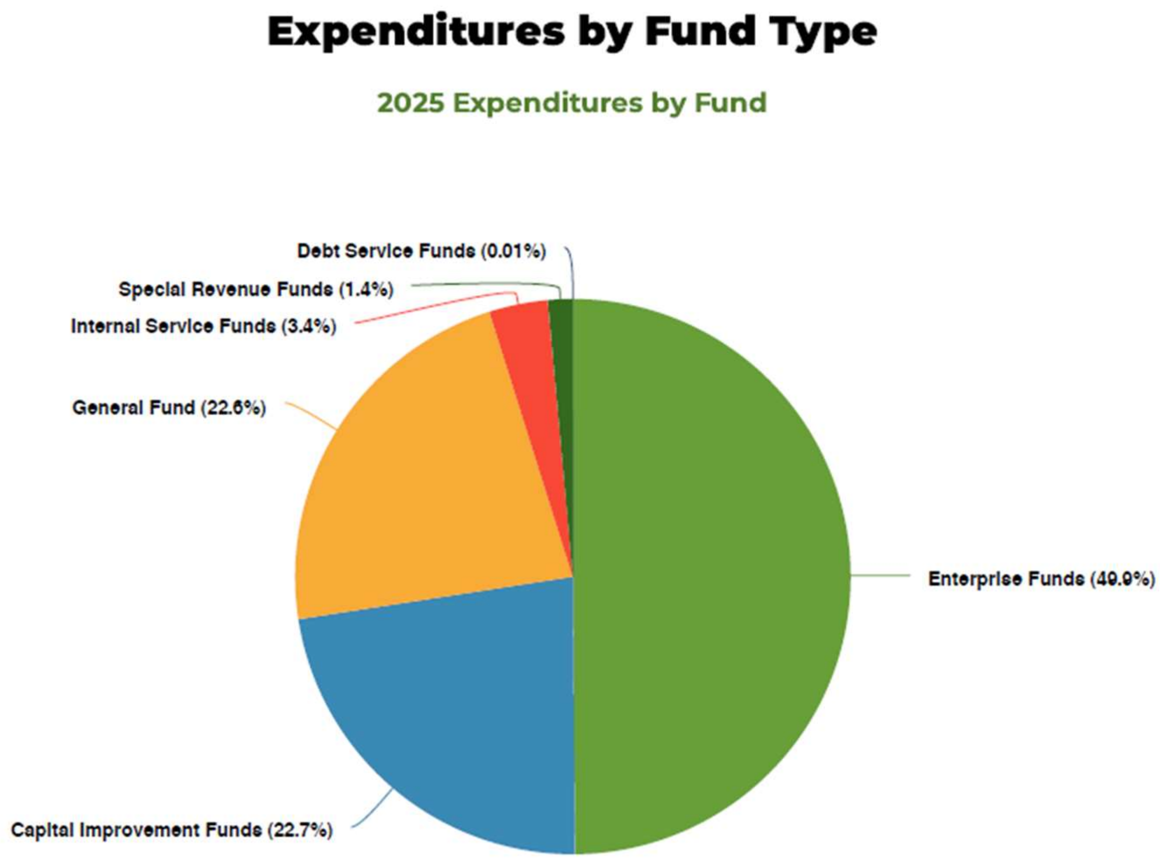
Summary of Funds

Part 2

Funds Overview: 25 Funds

1) General Fund (10)
2) Water Operating Fund (51)
3) Sewer Operating Fund (52)
4) Storm Water Operating Fund (54)
5) Secondary Water Operating Fund (55)
6) Water Capital Fund (66)
7) Sewer Capital Fund (67)
8) Storm Water Capital Fund (68)
9) Secondary Water Capital Fund (69)
10) Water Impact Fund (56)
11) Sewer Impact Fund (57)
12) Secondary Water Impact Fee Fund (58)
13) Internal Service Fund (61)
14) Perpetual Care Fund (71)
15) Airport Fund (21)
16) Airport Capital Fund (41)
17) General Capital Projects Fund (42)
18) Streets Impact Fee Fund (46)
19) Parks Impact Fee Fund (47)
20) Transportation Fund (48)
21) Class C Roads Fund (49)
22) Debt Service (31)
23) Public Safety Impact Fee Fund (43)
24) CRA Fund 2020 (44)
25) North Village Impact Fee Fund (60)

FY '25 City-Wide/All-Funds Budget



$69,026,402 (-20.1%)

Governmental Funds

General Fund (10)

Airport Fund (21)

Airport Capital Project Fund (41)

Internal Service Fund (61)

Perpetual Care Fund (71)

Debt Service Sinking Fund (31)

Capital Projects Fund (42)

Public Safety Impact Fee Fund (43)

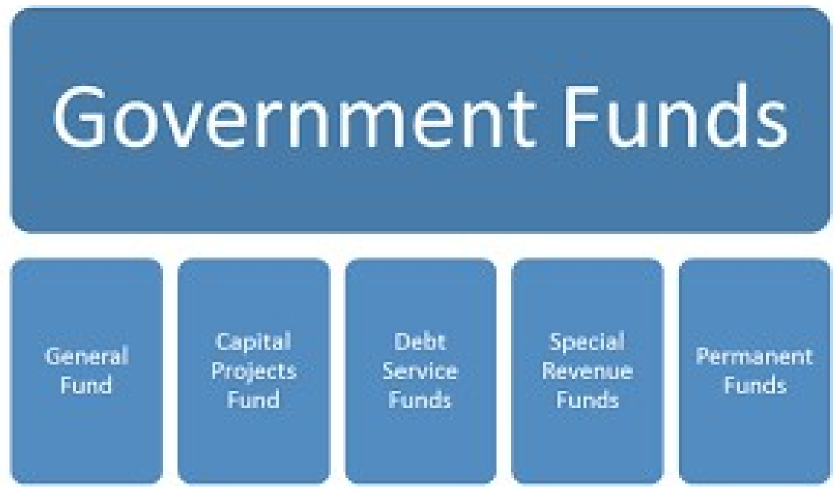
Streets Impact Fees Fund (46)

Parks Impact Fees Fund (47)

Transportation Fund (48

Class C Roads Fund (49)

*CRA 2020 Fund (44)

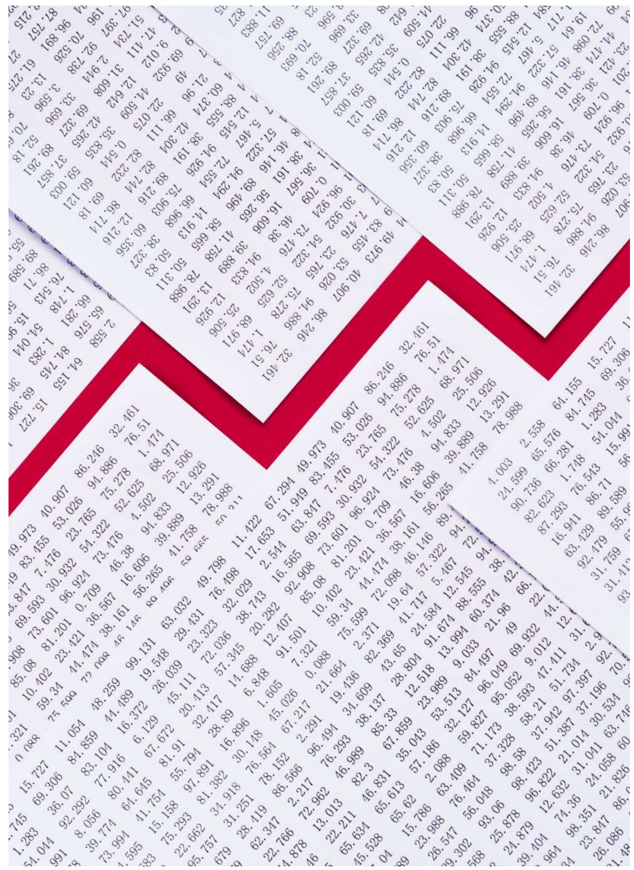


General Fund (10)

FY ‘25

Key Revenue Assumption(s)

- No property tax budgeted
- General Fund revenues increased 2%
- Sales Tax growth budgeted at 2% over 2024 projected revenues
- Building Permit projection of 250 residential permits and 20k sq. ft. commercial
- Business license fee increase
- GF utilize $277,589 of reserves to balance fund
- Reserves Budgeted at 37% --$5,508,338
- TAP Tax Revenue budgeted at $600,000
- HL&P will pay annual dividend of $250k

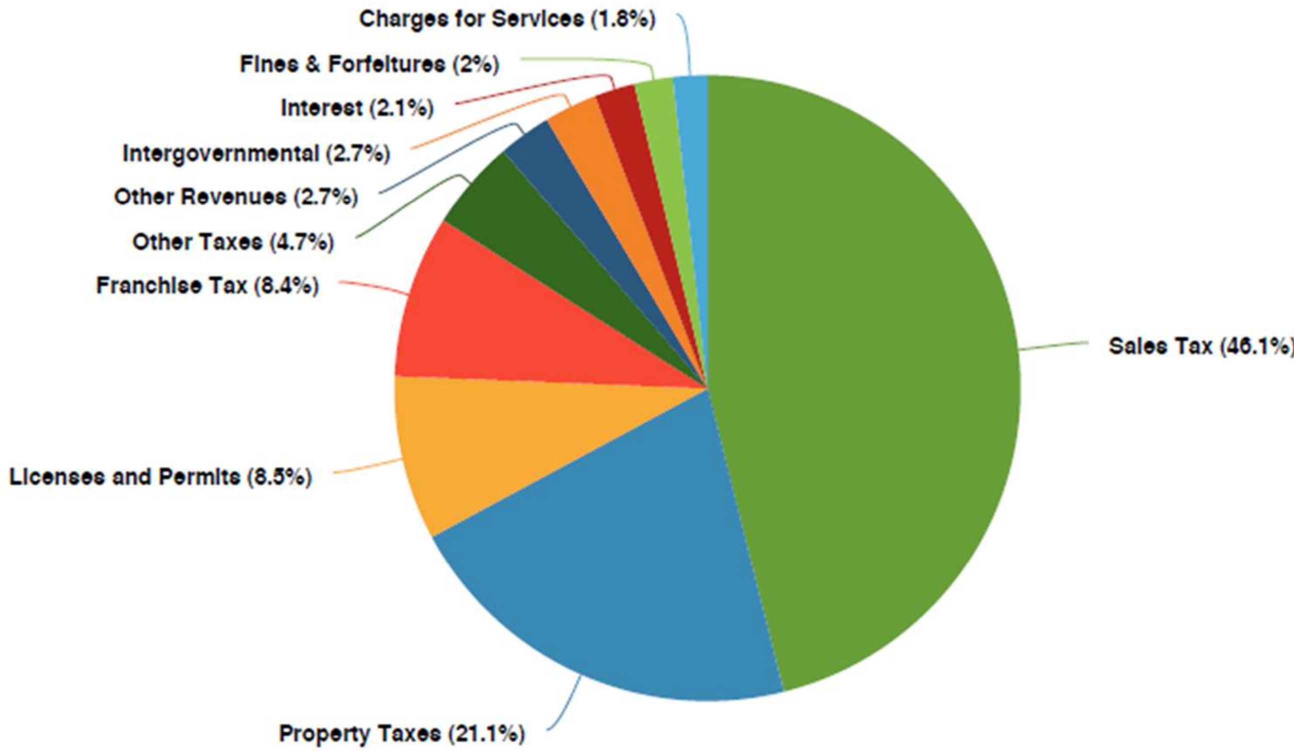


GF Revenues Table

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Property Taxes	$2,259,818	$2,393,092	$3,114,456	$2,809,657	$3,226,783	3.6%
Sales Tax	$6,104,249	$6,452,700	$6,973,551	$6,623,072	$7,055,534	1.2%
Franchise Tax	$1,161,651	$1,385,399	$1,135,000	$1,101,654	$1,285,659	13.3%
Other Taxes	$138,826	$207,957	$700,000	$723,159	$715,000	2.1%
Licenses and Permits	$1,840,738	$1,782,232	$1,181,385	$1,598,475	$1,295,825	9.7%
Charges for Services	$297,837	$269,467	$271,000	$235,500	$271,500	0.2%
Intergovernmental	$409,712	$422,484	$415,200	$576,263	$418,828	0.9%
Fines & Forfeitures	$305,160	$395,624	$257,000	$451,000	$301,000	17.1%
Interest	$58,238	$1,723,409	$300,000	$466,600	$321,600	7.2%
Other Revenues	$386,593	$264,460	$658,238	$690,925	$418,870	-36.4%
Total Revenue Source:	**$12,962,822**	**$15,296,824**	**$15,005,830**	**$15,276,305**	**$15,310,599**	**2%**

Revenues by Source

Projected 2025 Revenues by Source



Business License Study Completed by Zions Bank

Responsible: Mindy Kohler

NOTICE
THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE

HEBER CITY
75 NORTH MAIN
HEBER CITY, UTAH 84032

LICENSE NO: 145860
DATE ISSUED: 01/01/2024

HEBER CITY
HEART OF THE WASATCH BACK

Business License

The below named person or firm is herby granted a license to do business as stated below in Heber City, subject to provisions of all Local, State and Federal rules, regulations and laws, and subsequent amendments relating to business license for the period indicated.

General Fund Tap Tax

TAP Tax Distribution

Heber City % 48.45%

Due to the delay in payments from the County, Heber City receives the June distribution in September and payment is recorded as A/R/deferred inflow.

FY Revenue Month	Distribution Month	County Distribution Amount	Heber City Allocation
January 2023	March 2023	2.47	1.20
February 2023	April 2023	3.77	1.83
March 2023	May 2023	11,454.01	5,549.47
April 2023	June 2023	80,355.10	38,932.05
May 2023	July 2023	95,039.10	46,046.44
June 2023	August 2023	117,754.06	57,051.84
July 2023	September 2023	99,895.62	48,399.43
August 2023	October 2023	98,873.37	47,904.15
September 2023	November 2023	105,753.55	51,237.59
October 2023	December 2023	84,357.81	40,871.36
November 2023	January 2024	109,052.06	52,835.72
December 2023	February 2024	89,259.58	43,246.27
January 2024	March 2024	98,702.15	47,821.19
		Actual FY '23:	$147,582.82
		YTD FY '24:	$332,315.71
		Budgeted FY '25	$600,000.00

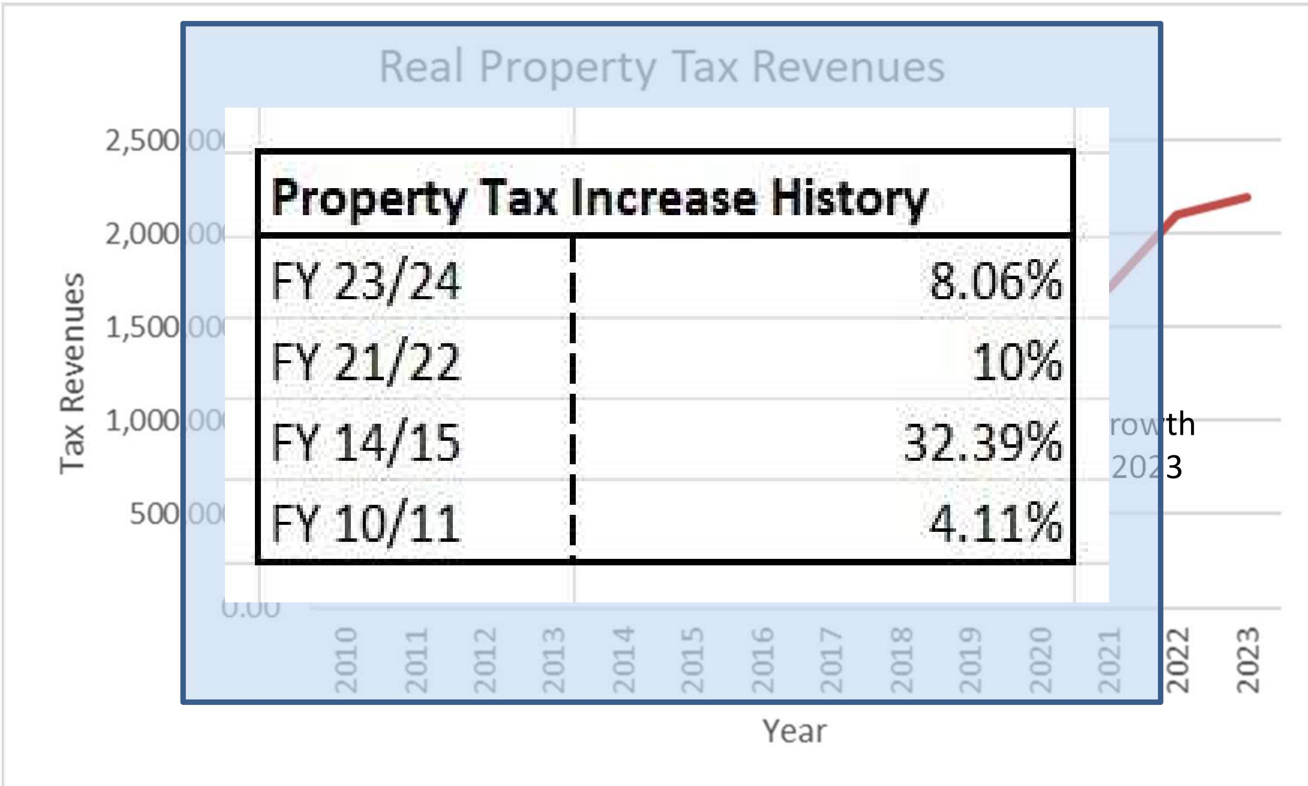
VI. DISTRIBUTION METHODOLOGY

A. The parties agree to the following distribution of TAP Tax Funds within 30 days of receipt by the Wasatch County Treasurer: Heber City 48.45%, Wasatch County 34.29%, and Midway City 17.26%.

Funded Projects FY '23 & '24:
1) Water Feature: $150,000
2) Wasatch Vista Park (children's playground): $70,000
3) Arts Grant Program 10% of collections in Calendar YR '23: $44,000
4) HVRR: 15,000

Budgeted Projects FY '25:
1) Trail Maintenance: 25% of revenues--$150,000
2) Band Shell: $300K
3) Arts Grant Program 10% of collections in Calendar YR '25: $60K
4) Roundabout Art: $90k
Grand Total: $600,000

Property Tax Trends

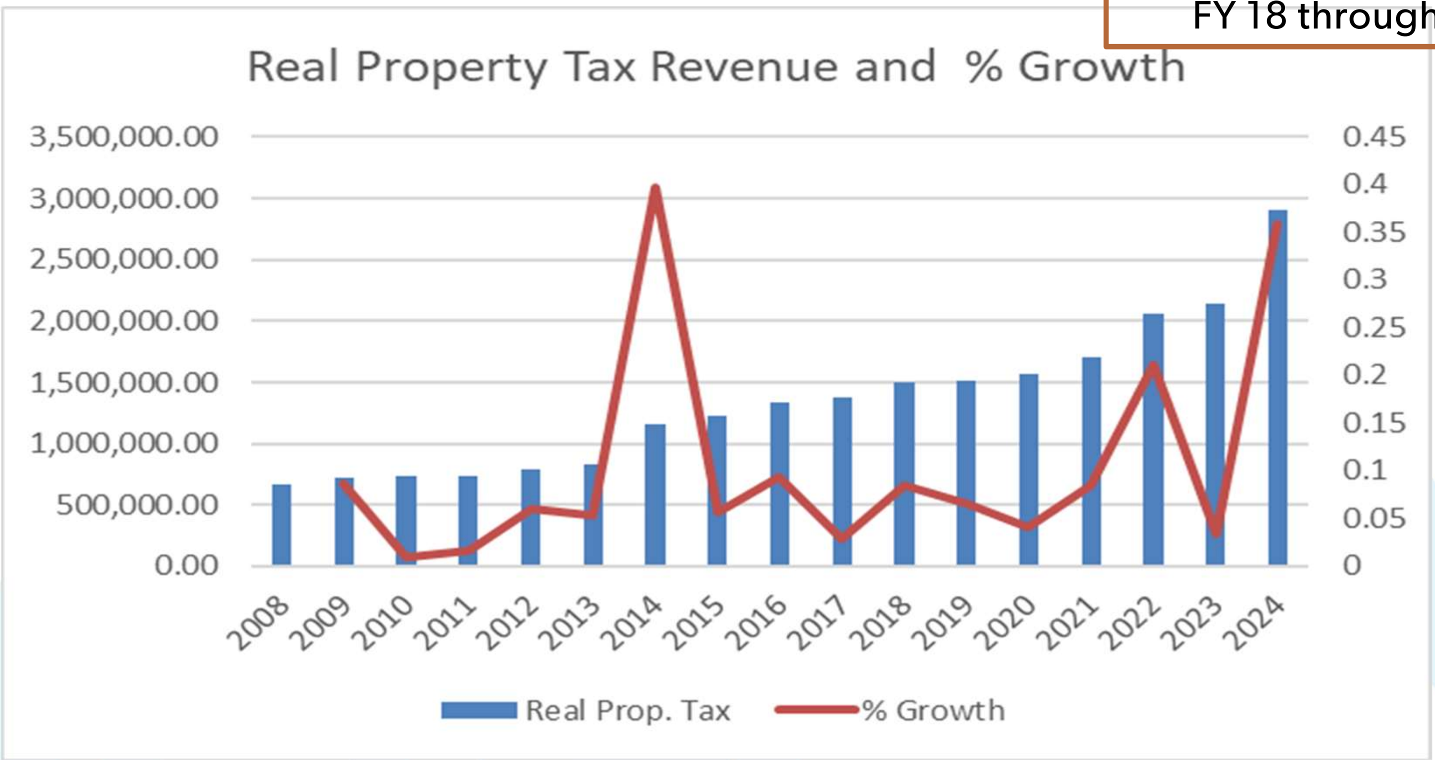


Property Tax Increase History	
FY 23/24	8.06%
FY 21/22	10%
FY 14/15	32.39%
FY 10/11	4.11%

General Fund Property Tax

13% Average Growth
FY 18 through 24

$234,327 Average Growth
FY 18 through 24



Property Tax Alternatives

Scenario #1
Increase based on Fund Deficit

Residential		Commercial	
Additional funds needed	$ 278,000	Additional funds needed	$ 278,000
Property tax increase needed	278,000	Property tax increase needed	278,000
$ annual increase per household	**$37.21**	$ annual increase per business	**$67.66**

Residential		Commercial	
2023 County Valuation	3,669,060,904	2023 County Valuation	3,669,060,904
Budget	278,000	Budget	278,000
Tax Rate	0.007577%	Tax Rate	0.007577%
Home Value	893,000	Property Value	893,000
Exemption	45%	Exemption	0%
Taxable Value	491,150	Taxable Value	893,000
Per Year	$37.21	Per Year	$67.66
Per Month	$3.10	Per Month	$5.64

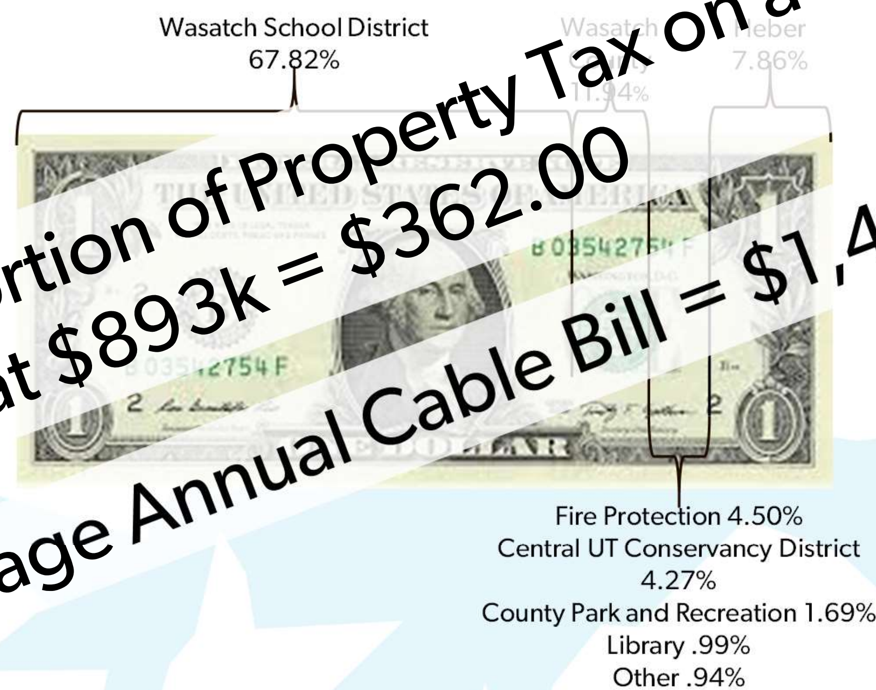
Property Tax Alternatives

Scenario #2
Inflationary Increase of 3.2%

Residential			Commercial		
Additional funds needed	$	86,479	Additional funds needed	$	86,479
Property tax increase needed		86,479	Property tax increase needed		86,479
$ annual increase per household		**$11.58**	$ annual increase per business		**$21.05**

Residential		Commercial	
2023 County Valuation	3,669,060,904	2023 County Valuation	3,669,060,904
Current Revenue per CTR	2,702,484		2,702,484
Proposed Tax Rate	0.0007601	Proposed Tax Rate	0.0007601
Estimated Revue	2,788,963	Budget	2,788,963
Increase	86,479		86,479
Budget	86,479	Budget	86,479
Tax Rate	0.002357%	Tax Rate	0.002357%
Home Value	893,000	Property Value	893,000
Exemption	45%	Exemption	0%
Taxable Value	491,150	Taxable Value	893,000
Per Year	$11.58	Per Year	$21.05
Per Month	$0.96	Per Month	$1.75

Property Tax Allocation (2023)

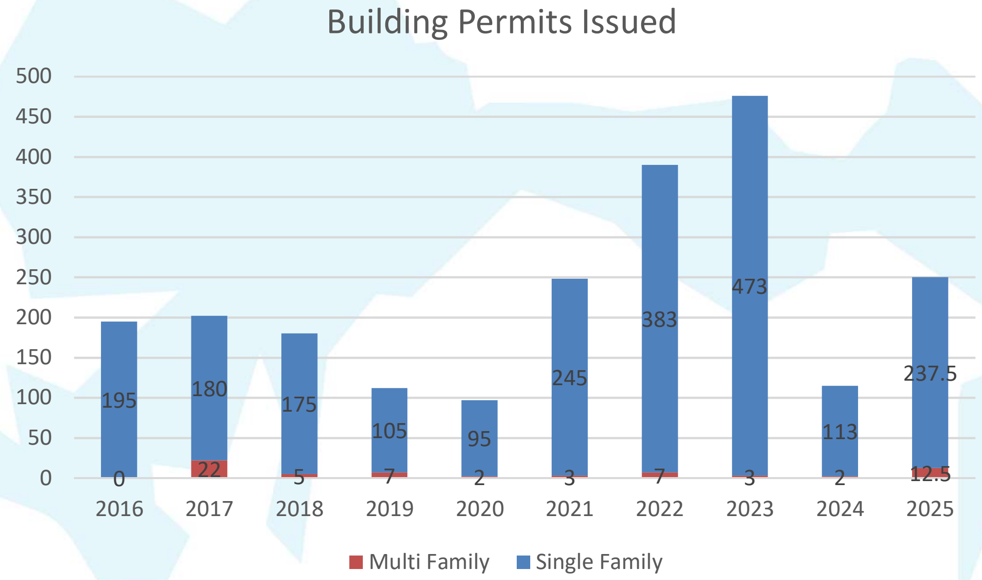


Heber Portion of Property Tax on a Home Valued at $893k = $362.00

Average Annual Cable Bill = $1,400 per year

Building Permits

Building Permits				Year Over Year	
Year	Multi Family	Single Family	Total	% Increase	
2016	0	195	195		
2017	22	180	202	3.59%	Actual
2018	5	175	180	-10.89%	Actual
2019	7	105	112	-37.78%	Actual
2020	2	95	97	-13.39%	Actual
2021	3	245	248	155.67%	Actual
2022	7	383	390	57.26%	Actual
2023	3	473	476	22.05%	Actual
2024	2	113	115	-75.84%	YTD
2025	12.5	237.5	250		Projected



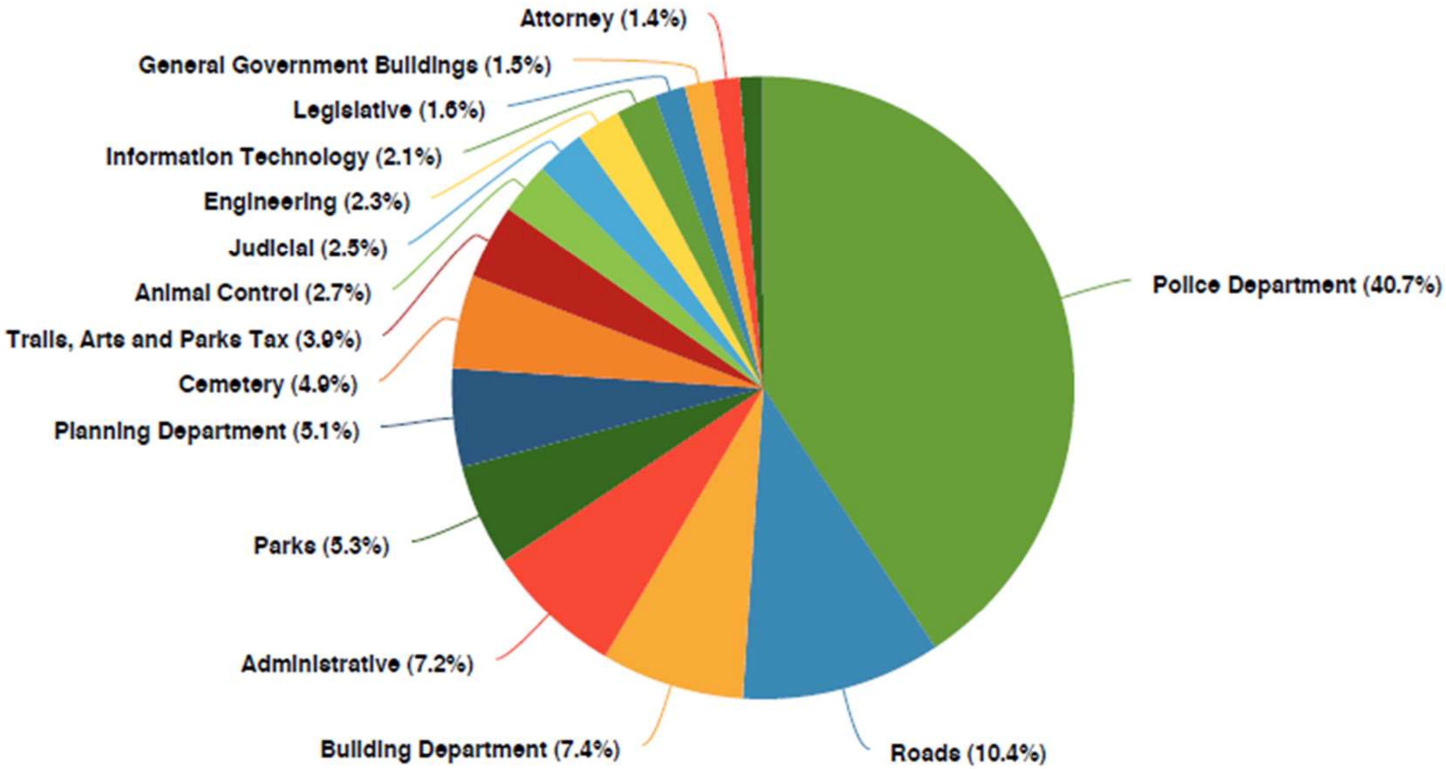
GF Expenditures: Department Detail Table

Expenditures by Function

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Legislative	$344,069	$342,385	$340,844	$346,535	$245,195	-28.1%
Judicial	$256,771	$322,024	$368,856	$377,677	$388,803	5.4%
Administrative	$1,361,577	$1,698,035	$957,294	$950,472	$1,101,044	15%
General Government Buildings	$171,823	$197,363	$220,328	$222,543	$224,140	1.7%
Attorney	$233,719	$251,895	$379,008	$243,713	$214,075	-43.5%
Human Resources	$0	$0	$159,415	$155,844	$184,149	15.5%
Information Technology	$0	$0	$170,504	$168,244	$322,292	89%
Engineering	$654,671	$739,595	$361,042	$379,563	$351,230	-2.7%
Building Department	$896,806	$1,015,285	$867,528	$1,030,882	$1,143,235	31.8%
Planning Department	$594,118	$743,591	$831,029	$721,076	$786,750	-5.3%
Police Department	$4,190,446	$5,092,801	$5,960,828	$6,091,826	$6,258,335	5%
Animal Control	$334,696	$371,338	$416,886	$409,125	$412,087	-1.2%
Roads	$1,178,247	$1,453,836	$1,770,748	$1,639,380	$1,598,651	-9.7%
Parks	$577,462	$524,288	$746,813	$753,055	$811,064	8.6%
Trails, Arts and Parks Tax	$0	$0	$600,000	$584,000	$600,000	0%
Cemetery	$467,943	$485,332	$705,959	$602,573	$746,604	5.8%
Total Expenditures:	**$11,262,348**	**$13,237,768**	**$14,857,082**	**$14,676,508**	**$15,387,656**	**3.6%**

Expenditures by Function

Budgeted Expenditures by Function



CD2

Airport Operating Fund (21)

- Fund 21 accounts for airport operating costs
- Airport Master Plan adopted and ALP tentatively accepted by FAA
- Revenues reflect findings of airport fees and rates study. **NOTE:** these findings are subject to AAB review, legal review and Council review and adoption. Expect new fees and rates to be adopted by July 1, 2024.
- $385,000 transferred to Airport Capital Improvement Fund 41

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$4,327
Total Inflows	$1,070,000
Total Outflows	$982,205
Projected Balance June 30, 2025	$92,122

Slide 51

CD2 Christian put in all the updated numbers on the tables. Wes said he would update the explanations on the right side.
Christian Davis, 4/25/2022

Airport Capital Fund (41)

- Fund 41 is used to fund Heber Valley Airport capital projects. Revenue are derived from a transfer from Fund 21 and FAA and UDOT grants.
- Weyandt 10 Acre parcel budgeted in FY '24:
  - 10 Acres
  - $5.5M
  - City's match 5% or $275K
- Airport master plan

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$96,617
Total Inflows	$1,720,603
Total Outflows	$1,718,640
Projected Balance June 30, 2025	$98,580

Capital Projects Fund (42)

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$4,897,055
Total Inflows	$151,000
Total Outflows	$433,4000
Projected Balance June 30, 2025	$563,055

- Fund 42 is dedicated to funding General Government capital facilities projects. Revenue is derived from General Fund transfers.
- Large, purposeful draw down of fund reserves.
- 11 Capital Requests included in budget,
  - $2,500,000 budgeted for Cemetery Administration Building—next steps still to be determined.

Public Safety Impact Fee Fund (43)

- Fund 43 accounts for public safety impact fees. These fees are restricted and can only be used on projects included in public safety capital facilities list.
- No projects included.
- Budgeted portion of Public Safety Building debt service payment- $128,238.

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$99,185
Total Inflows	$74,641
Total Outflows	$128,238
Projected Balance June 30, 2025	$45,588

CRA 2020 Fund(44)

- Fund 44 is dedicated to investments made by the Community Redevelopment Agency (CRA) in the Project Area.
- Tax increment from Heber City and CUWCP expected in FY '25.
- Interlocal agreements need to be adopted by December 31, 2024, to take advantage of Smiths Marketplace tax increment.

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$52,208
Total Inflows	$20,000
Total Outflows	$20,000
Projected Balance June 30, 2025	$52,208

Streets Impact Fee Fund (46)

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$1,705,848
Total Inflows	$755,851
Total Outflows	$2,324,658
Projected Balance June 30, 2025	$137,041

- Fund 46 accounts for street impact fees. These fees are restricted and can only be used for capital projects included in streets capital facilities plan.
- Reserves drawn down to fund 6 capital request, majority of which is development reimbursement for street upsizing.

Parks Impact Fee Fund (47)

- Fund 47 accounts for park impact fees. These fees are restricted and can only be used on projects included in the parks master plan.
- Programmed $3,531,883 in contributions from surplus, drawing surplus down to $295,278.
- Budget includes 4 capital projects totaling $4.75M
- Key projects include Coyote Springs Park; Muirfield Park expansion; and Bandshell/200S improvements.

FY 25 ANNUAL BUDGET	
Beginning Unaudited Balance July 1, 2024	$3,827,161
Total Inflows	$1,214,117
Total Outflows	$4,746,000
Projected Balance June 30, 2025	$295,278

Transportation Fund (48)

- Fund 48 utilizes Highway Option Sales Tax collected via sales of fuel within City limits. Funded projects are those with a street's nexus.
  - Budget includes 4 capital projects.
  - Budget also includes debt service transfer for roads bond.

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$1,302,308
Total Inflows	$2,185,000
Total Outflows	$1,433,392
Projected Balance June 30, 2025	$2,053,916

Class C Roads Fund (49)

- Fund 49 is used to account for Class "C" road funds.
  - Class C Road Account is distributed to cities based on the following formula: 50 percent based on the percentage that the population of the municipality bears to the total population of the State, and 50 percent based on the percentage that the C Road weighted mileage of the municipality bears to the total Class Class C Road total weighted mileage (UCA 72-2-108).
  - The revenue source is from the State Transportation Fund state highway user fees and taxes.
- No projects budgeted.
- Debt service transfer of $665,000 to Fund 31 for road maintenance bond debt service payment.

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$1,391,980
Total Inflows	$1,000,000
Total Outflows	$816,000
Projected Balance June 30, 2025	$1,575,980

Internal Service Fund (61)

- Fund 61 accounts for all city-wide fleet and equipment management.
- Revenues are derived by interfund service charges totaling $1.85M

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$852,330
Total Inflows	$1,858,480
Total Outflows	$2,358,915
Projected Balance June 30, 2025	$351,895

Enterprise Type Funds

Culinary Water Operating Fund (51)

Waste Water Operating Fund (52)

Storm Water Operating Fund (54)

PI Water Operating Fund (55)

Culinary Water Capital Project Fund (66)

Waste Water Capital Project Fund (67)

Storm Water Capital Fund (68)

PI Water Capital Fund (69)

Culinary Water Impact Fee Fund (56)

Waste Water Impact Fee Fund (57)

PI Water Impact Fee Fund (58)

Source of revenues are primarily user fees, designed to recover all related costs

Rate increases proposed for Water, Sewer, Storm Water, and Secondary Irrigation Funds based on Council approved strategy for funding Central Heber Water and Sewer Line Replacement Project.

Recently approved wage study increases currently not reflected in tentative budget numbers.

Central Heber Water & Sewer Infrastructure Project

Year 3 of 4 of Phase 1

Zions Bank Utility Rate Study Recommendations

TABLE 1: RECOMMENDED ANNUAL PERCENT CHANGE IN BASE & USER RATES ACROSS FUNDS

Recommended Annual Percent Change in Base & User Rates Across Funds						
Fund	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Water Fund	0%	12%	12%	12%	12%	10%
Storm Water Fund	0%	7%	8%	9%	9%	9%
Sewer Fund	0%	10%	9%	8%	7%	0%
Pressurized Irrigation Fund	0%	5%	5%	0%	0%	0%

Note: Percentage increases for FY 25 included in respective enterprise fund revenue estimates.

Culinary Water Operating Fund (51)

- Fund 51 is dedicated to assuring an adequate supply of potable water for the citizens of Heber. Specifically, the fund accounts for the maintenance of culinary water distribution lines, storage tanks, and wells.
- Central Heber infrastructure replacement project will enter year 3.
- Revenues reflect Zions Bank rate study recommendations.
- Retained earnings (reserves) drawn strategically to support Central Heber project.

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$818,437
Total Inflows	$3,644,400
Total Outflows	$4,459,816
Projected Balance June 30, 2025	$3,021

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$1,636,066
Total Inflows	$1,525,000
Total Outflows	$4,036,880
Projected Balance June 30, 2025	$(875,814)

Culinary Water Capital Project Fund (66)

- Fund 66 used to account for all water capital projects funded via general water rate revenue transferred from Fund 51.
- Eight (8) projects included in budget.
- Includes Central Heber Infrastructure Replacement project--$3,000,000.

Culinary Water Impact Fee Fund (56)

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$4,828,338
Total Inflows	$796,897
Total Outflows	$1,306,752
Projected Balance June 30, 2025	$4,318,483

- Fund 56 accounts for all water impact fee revenues which is considered a restricted revenue source. The fees can only be spent projects included in the water capital facilities plan.
- 1 capital projects tentative budget, which is a developer reimbursement.

Wastewater Operating Fund (52)

- Fund 52 supports the proper maintenance and operation of the City's sewer system. The system is composed of service lines, trunk lines, and sewer mains.
- Revenues reflect Zions Bank rate study recommendations.
- Retained earnings (reserves) drawn strategically to support Central Heber project.

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$24,043
Total Inflows	$5,318,000
Total Outflows	$5,268,034
Projected Balance June 30, 2025	$74,009

Wastewater Capital Project Fund (67)

- Fund 67 accounts for all sewer capital projects funded from non-restricted revenues. Revenue source is via a inter-fund transfer from Fund (52).
- Budget includes three capital outlays totaling $5.4M.
- Includes funding for Central Heber Infrastructure Replacement project in amount of $5,387,000.

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$8,409,988
Total Inflows	$2,600,000
Total Outflows	$5,450,600
Projected Balance June 30, 2025	$ 5,559,388

Wastewater Impact Fee Fund (57)

- Fund 57 accounts for all water impact fee revenue which is considered a restricted revenue source. The fees can only be spent on projects included in capital facilities fund.
- 2 capital projects included in the tentative budget at a total cost of $498k.

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$ 2,532,545
Total Inflows	$590,788
Total Outflows	$658,664
Projected Balance June 30, 2025	$2,464,669

Storm Water Operating Fund (54)

- Fund 54 accounts for all activities related to maintaining the City's storm water system. Activities include street sweeping, storm drain maintenance, culvert repair and maintenance, and overall system management
- Storm Water not part of Central Heber Infrastructure Project.
- Cash balance of $517,171.
- Revenues reflect Zions Bank rate study recommendations.

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$595,609
Total Inflows	$1,080,800
Total Outflows	$1,159,238
Projected Balance June 30, 2025	$517,171

Storm Water Capital Project Fund (68)

- Fund 68 accounts for all sewer capital projects funded from non-restricted revenues. Revenue source is via inter-fund transfer from Fund (54).
- Two (2) capital outlays included in the tentative budget.

FY 23-24 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$ 11,820
Total Inflows	$ 265,000
Total Outflows	$269,200
Projected Balance June 30, 2025	$7,620

Pressurized Irrigation Operating Fund (55)

- Fund 55 assures the proper operation of the City's pressurized irrigation system.
- Revenues reflect Zions Bank rate study recommendations.

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$91,162
Total Inflows	$1,307,300
Total Outflows	$1,243,075
Projected Balance June 30, 2025	$155,387

Pressurized Irrigation Capital Fund (69)

- Fund 69 accounts for all pressurized irrigation capital projects funded from non-restricted revenues. Revenue source is via a inter-fund transfer from Fund (55).
- Central Heber Infrastructure Replacement total cost of $ 1,965,000.
- $5,192,000 programmed for City-wide meter replacement Project (I-028).

FY 23-24 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$4,956,003
Total Inflows	$3,370,000
Total Outflows	$7,157,720
Projected Balance June 30, 2025	$1,168,283

Pressurized Irrigation Impact Fund (58)

- Fund 58 accounts for all secondary water impact fee revenue which is considered a restricted revenue source. The fees can only be spent on secondary water projects .
- 2 capital projects included in tentative budget.

FY 23-24 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$265,886
Total Inflows	$318,904
Total Outflows	$430,077
Projected Balance June 30, 2025	$154,713

North Village Impact Fees (60)

- Fund 60 accounts for North Village Impact Fees which is considered a restricted revenue source. The fees can only be spent on North Village capital projects included in the North Village Capital Facilities Plan.
- Fund 60 is a new fund.

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$218,743
Total Inflows	$419,150
Total Outflows	$0
Projected Balance June 30, 2025	$637,893

Perpetual Care Fund (71)

- 1) Fund 71 tracks resources dedicated to the long-term care and maintenance of the City’s cemetery.
- 2) No programmed outflows.

FY 25 Annual Budget

Beginning Unaudited Balance July 1, 2024	$740,182
Total Inflows	$60,000
Total Outflows	$0
Projected Balance June 30, 2025	$800,182

Debt Service Fund (31)

- Fund 31 serves as a sinking fund for the City accounting for all governmental principal and interest payments of debt issued by the City. Revenues transferred from funds responsible for paying debt.
- Balance = debt service bond requirement

FY 25 Annual Budget	
Beginning Unaudited Balance July 1, 2024	$393,467
Total Inflows	$1,301,819
Total Outflows	$1,301,819
Projected Balance June 30, 2025	$393,467

Capital Improvement Program

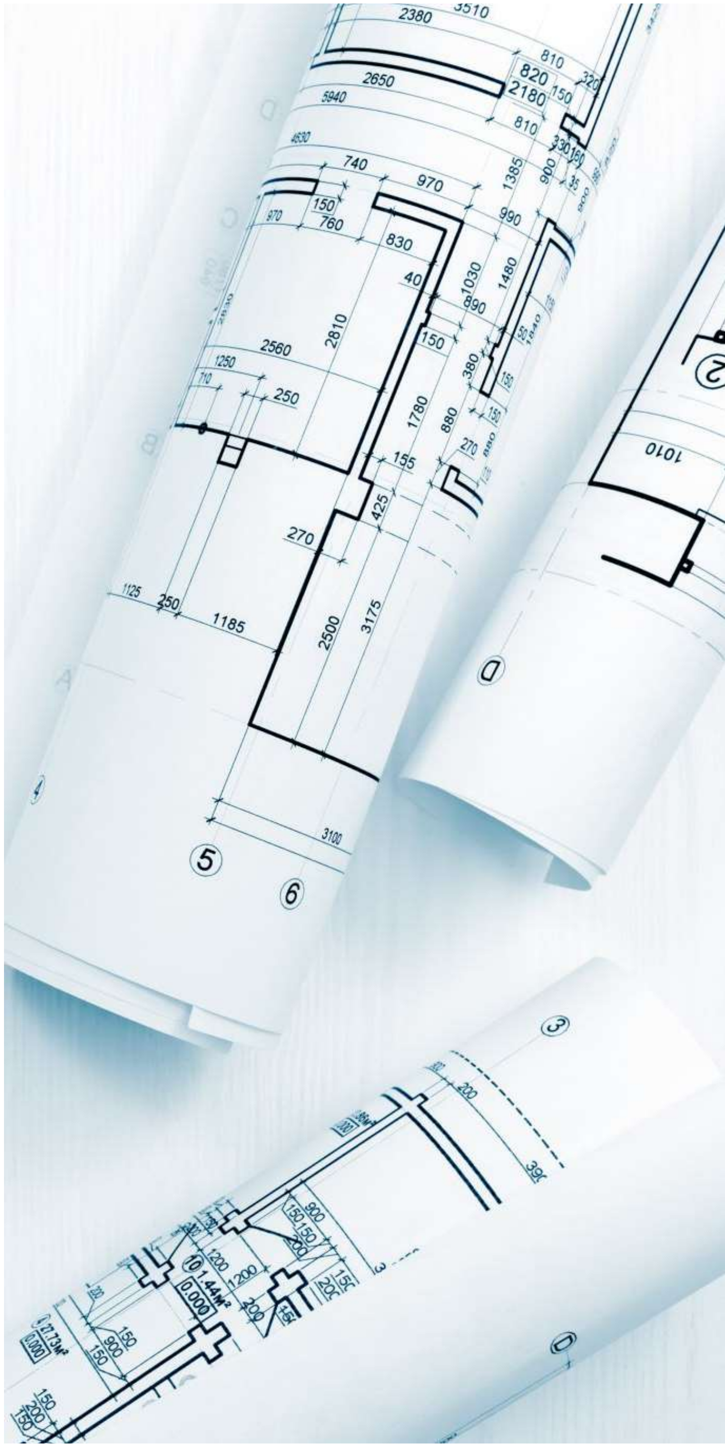
Part 3

CIP Information What Constitutes a Capital Project

The CIP serves as a 5 year capital plan and does not constitute an official appropriation of funds. Authorization to proceed with the CIP projects programed in year 1, is contingent upon adoption of the City's annual budget.

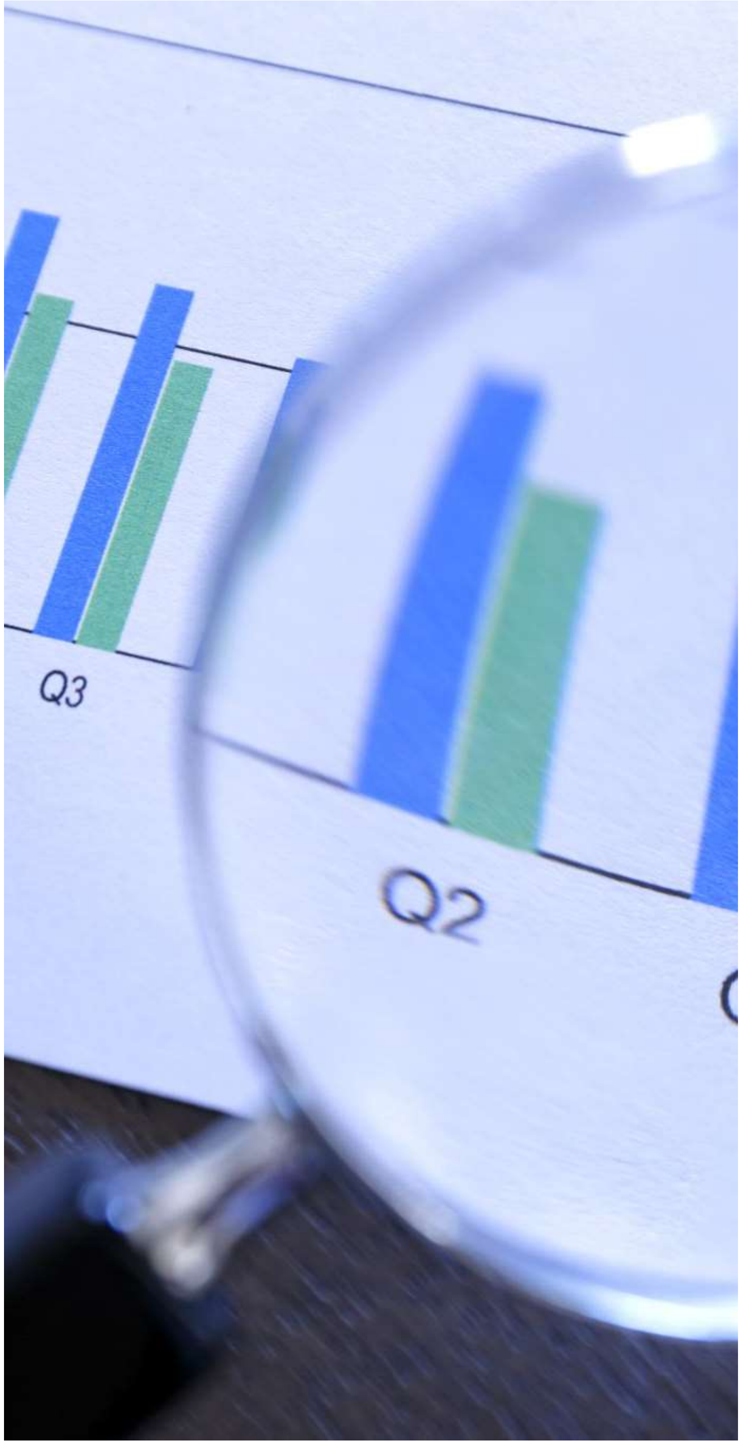
In order to be classified as a CIP project, all of the following guidelines must be met:

1) Project costs are greater than $5,000;	2) Results in creation of a capital asset or the revitalization of a capital asset;	3)Asset life greater than 1 year.



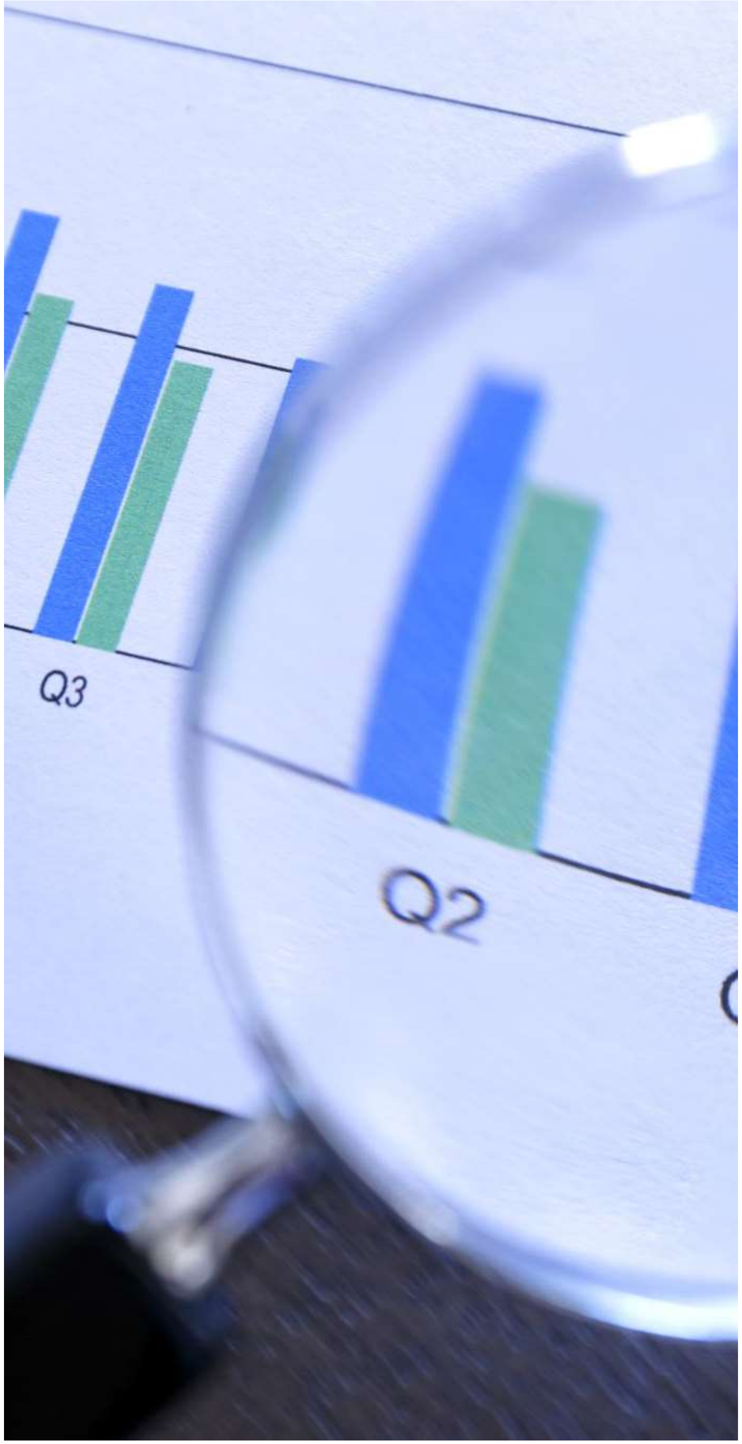
What Constitutes a Capital Project

- Examples of capital projects include the following:
  - Construction of new facilities;
  - Remodeling or expansion of existing facilities;
  - Purchase, improvement and development of land;
  - Operating equipment and machinery for new or expanded facilities;
  - Planning, architectural and engineering costs related to specific capital improvements;
  - Vehicles and other large equipment;
  - Street construction or reconstruction;



CIP Best Practices

- Best practices utilized in the development of FY 2025-2029 CIP:
  - Capital Program Planning Committee (CPPC)
  - ClearGov—digitized forms
  - Summary spreadsheet with funding sources



CIP Information Source of Funding

- CIP Funding Alignment
  - Dedicated Funds
  - Dedicated Revenues
  - Balancing available monies with requests

Fund	Name	Primary Source of Funding
10	General Fund (GF)	General revenues
41	Airport Capital Improvement Fund	Transfer from Airport Operating Fund
42	Capital Improvement Fund	Transfer from GF
46	Streets Impact Fee Fund	Impact Fees
47	Parks Impact Fee Fund	Impact Fees
48	Transportation Capital Fund	Transportation Tax
49	Class “C” Roads Fund	Class “C” Roads Tax
44	CRA 2020 Fund	TIF
56	Culinary Water Impact Fund	Impact Fees
57	Sewer Impact Fund	Impact Fees
58	Pressurized Irrigation Impact	Impact Fees
61	Internal Service Fund	Renewal & Replacement
66	Culinary Water Capital	Fee for Service
67	Sewer Capital	Fee for Service
68	Storm Water Capital	Fee for Service
69	Pressurized Irrigation Capital	Fee for Service

CIP Sources of Funding

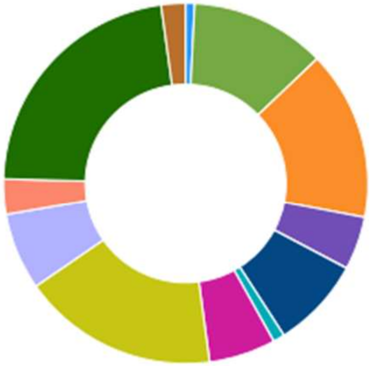
Capital Improvements: One-year Plan

Total Capital Requested

$33,783,380

67 Capital Improvement Projects

Total Funding Requested by Source



Airport Fees (1%)	$267,038.00
General Fund (12%)	$4,062,440.00
Grants (15%)	$5,130,602.00
Internal Service Charge (5%)	$1,610,100.00
Other (0%)	$9,000.00
Parks Impact Fees (8%)	$2,744,000.00
PI Impact Fees (1%)	$347,000.00
Public Safety Impact Fees (6%)	$2,002,000.00
Sewer Impact Fees (17%)	$5,885,000.00
Streets Impact Fees (7%)	$2,336,000.00
Transportation Tax (3%)	$1,072,000.00
Utility Fees (22%)	$7,567,400.00
Water Impact Fees (2%)	$726,000.00
TOTAL	**$33,758,580.00**

Discussion

& NEXT STEPS

Heber City Corporation
Digital Budget Book

Tentative Version

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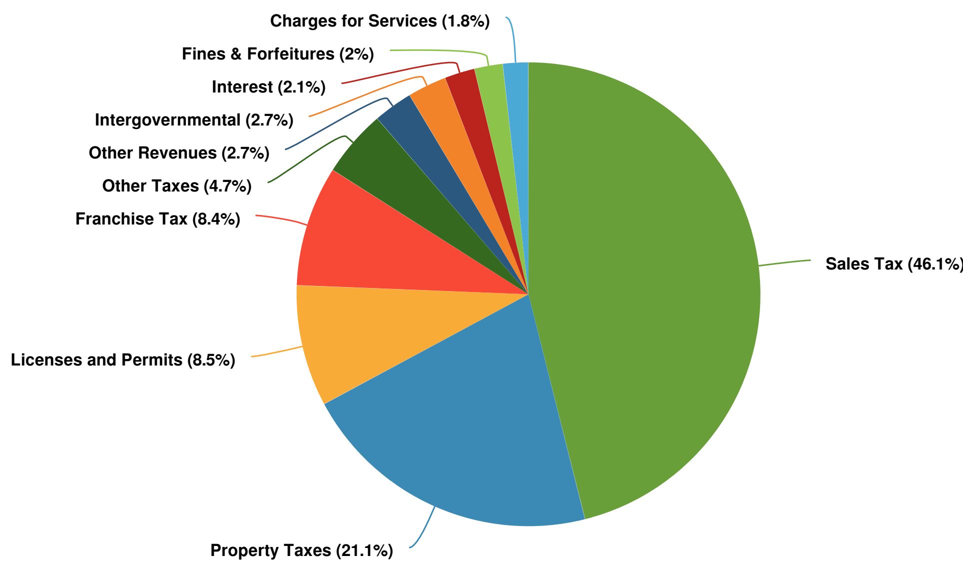
DEPARTMENTS

General Fund Revenues

Revenues by Source

Projected 2025 Revenues by Source

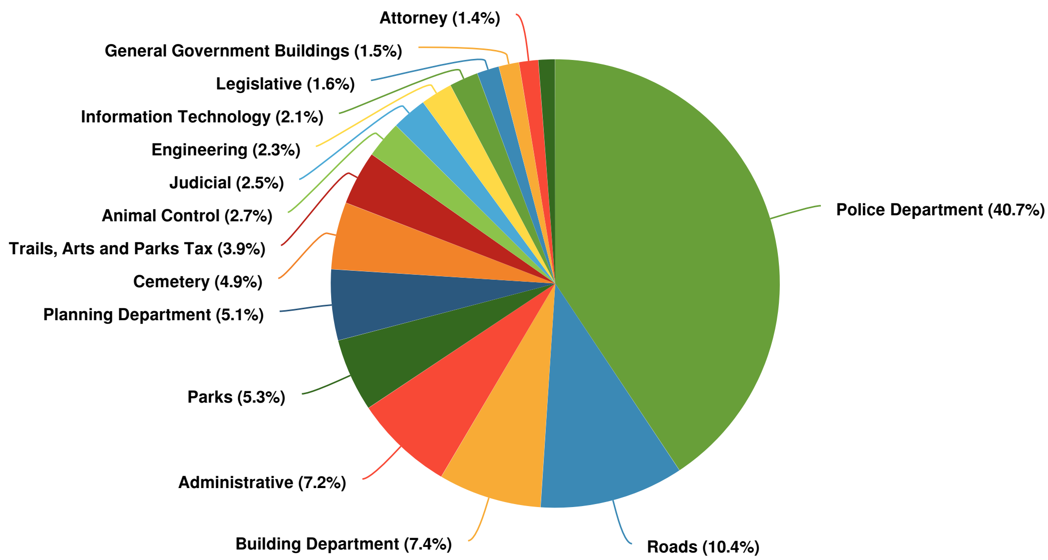


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Property Taxes	$2,259,818	$2,393,092	$3,114,456	$2,809,657	$3,226,783	3.6%
Sales Tax	$6,104,249	$6,452,700	$6,973,551	$6,623,072	$7,055,534	1.2%
Franchise Tax	$1,161,651	$1,385,399	$1,135,000	$1,101,654	$1,285,659	13.3%
Other Taxes	$138,826	$207,957	$700,000	$723,159	$715,000	2.1%
Licenses and Permits	$1,840,738	$1,782,232	$1,181,385	$1,598,475	$1,295,825	9.7%
Charges for Services	$297,837	$269,467	$271,000	$235,500	$271,500	0.2%
Intergovernmental	$409,712	$422,484	$415,200	$576,263	$418,828	0.9%
Fines & Forfeitures	$305,160	$395,624	$257,000	$451,000	$301,000	17.1%
Interest	$58,238	$1,723,409	$300,000	$466,600	$321,600	7.2%
Other Revenues	$386,593	$264,460	$658,238	$690,925	$418,870	-36.4%
Total Revenue Source:	**$12,962,822**	**$15,296,824**	**$15,005,830**	**$15,276,305**	**$15,310,599**	**2%**

General Fund Expenditures

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Legislative	$344,069	$342,385	$340,844	$346,535	$245,195	-28.1%
Judicial	$256,771	$322,024	$368,856	$377,677	$388,803	5.4%
Administrative	$1,361,577	$1,698,035	$957,294	$950,472	$1,101,044	15%
General Government Buildings	$171,823	$197,363	$220,328	$222,543	$224,140	1.7%
Attorney	$233,719	$251,895	$379,008	$243,713	$214,075	-43.5%
Human Resources	$0	$0	$159,415	$155,844	$184,149	15.5%
Information Technology	$0	$0	$170,504	$168,244	$322,292	89%
Engineering	$654,671	$739,595	$361,042	$379,563	$351,230	-2.7%
Building Department	$896,806	$1,015,285	$867,528	$1,030,882	$1,143,235	31.8%
Planning Department	$594,118	$743,591	$831,029	$721,076	$786,750	-5.3%
Police Department	$4,190,446	$5,092,801	$5,960,828	$6,091,826	$6,258,335	5%
Animal Control	$334,696	$371,338	$416,886	$409,125	$412,087	-1.2%
Roads	$1,178,247	$1,453,836	$1,770,748	$1,639,380	$1,598,651	-9.7%
Parks	$577,462	$524,288	$746,813	$753,055	$811,064	8.6%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Trails, Arts and Parks Tax	$0	$0	$600,000	$584,000	$600,000	0%
Cemetery	$467,943	$485,332	$705,959	$602,573	$746,604	5.8%
Total Expenditures:	**$11,262,348**	**$13,237,768**	**$14,857,082**	**$14,676,508**	**$15,387,656**	**3.6%**

Legislative Department

The Legislative Department is responsible for the administration of all affairs of the City.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$224,039	$160,164	$155,780	$159,500	$157,395	1%
EMPLOYEE BENEFITS	$13,974	$12,872	$2,025	$2,300	$153	-92.5%
FICA AND MEDICARE	$0	$0	$11,917	$10,300	$12,188	2.3%
Total Salaries and Benefits:	**$238,013**	**$173,036**	**$169,722**	**$172,100**	**$169,735**	**0%**
Operations						
BOOKS, SUBSCRIPT & MEMBERSHIPS	$12,209	$30,031	$16,000	$16,500	$17,000	6.3%
TRAVEL	$4,231	$3,462	$5,000	$5,000	$5,000	0%
OFFICE SUPPLIES	$272	$260	$200	$300	$200	0%
UTILITIES	$0	$0	$0	$0	$1,430	N/A
TELEPHONE	$2,967	$5,606	$2,500	$3,000	$4,580	83.2%
PROF. & TECHNICAL SERVICES	$4,771	$31,652	$5,000	$5,000	$0	-100%
MEALS	$0	$0	$2,000	$5,000	$2,500	25%
ELECTION COSTS	$10,545	$43	$30,000	$17,000	$0	-100%
INSURANCE	$2,560	$2,957	$3,120	$3,000	$3,300	5.8%
MISCELLANEOUS	$20	$1,579	$1,600	$1,600	$1,000	-37.5%
EQUIPMENT	$593	$364	$250	$250	$450	80%
INTERNAL SERVICE CHARGE - IT	$0	$0	$2,895	$2,895	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$2,557	$3,840	$0	-100%
DISCRETIONARY FUNDS	$67,888	$93,395	$100,000	$100,000	$40,000	-60%
Total Operations:	**$106,056**	**$169,349**	**$171,122**	**$163,385**	**$75,460**	**-55.9%**
Capital Outlay						
CAPITAL EQUIPMENT	$0	$0	$0	$11,050	$0	0%
Total Capital Outlay:	**$0**	**$0**	**$0**	**$11,050**	**$0**	**0%**
Total General Fund:	**$344,069**	**$342,385**	**$340,844**	**$346,535**	**$245,195**	**-28.1%**

Judicial Department

The Judicial Department is responsible for interpreting and applying the law in the name of the City.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$169,175	$216,142	$200,500	$248,800	$258,876	29.1%
OVERTIME	$694	$487	$700	$800	$0	-100%
EMPLOYEE BENEFITS	$63,858	$76,212	$111,050	$70,200	$75,212	-32.3%
FICA AND MEDICARE	$0	$0	$15,338	$16,200	$20,535	33.9%
Total Salaries and Benefits:	**$233,727**	**$292,841**	**$327,588**	**$336,000**	**$354,623**	**8.3%**
Operations						
BOOKS, SUBSCRIPT & MEMBERSHIP	$66	$168	$550	$550	$600	9.1%
TRAVEL	$893	$1,499	$2,850	$2,850	$2,000	-29.8%
OFFICE SUPPLIES	$2,125	$2,354	$4,040	$3,500	$3,500	-13.4%
EQUIP. MAINTENANCE	$623	$610	$1,100	$1,100	$1,100	0%
UTILITIES	$10,551	$11,697	$13,200	$13,200	$12,870	-2.5%
TELEPHONE	$490	$998	$550	$1,300	$710	29.1%
PROFESSIONAL SERVICES	$6,430	$7,312	$6,500	$5,200	$5,200	-20%
INSURANCE	$1,707	$1,971	$2,100	$2,100	$2,200	4.8%
MISCELLANEOUS	$107	$1,331	$4,000	$4,000	$4,000	0%
EQUIPMENT	$52	$1,243	$0	$0	$2,000	N/A
INTERNAL SERVICE CHARGE - IT	$0	$0	$3,387	$3,387	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$2,991	$4,490	$0	-100%
Total Operations:	**$23,044**	**$29,183**	**$41,268**	**$41,677**	**$34,180**	**-17.2%**
Total General Fund:	**$256,771**	**$322,024**	**$368,856**	**$377,677**	**$388,803**	**5.4%**
Total General Fund:	**$256,771**	**$322,024**	**$368,856**	**$377,677**	**$388,803**	**5.4%**
Total General Fund:	**$256,771**	**$322,024**	**$368,856**	**$377,677**	**$388,803**	**5.4%**

Administrative Department

The Administrative Department offers a wide range of services to citizens, elected officials and city staff. This department is responsible for cash receipts, recording financial transactions, banking, and cash management. This department also assists the City Manager in developing the annual city budget and is responsible for maintaining and accounting for changes in the approved budget.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$773,914	$918,309	$379,239	$382,200	$420,075	10.8%
OVERTIME	$8,165	$8,148	$7,000	$9,600	$3,807	-45.6%
EMPLOYEE BENEFITS	$293,167	$310,972	$123,543	$121,500	$134,504	8.9%
FICA AND MEDICARE	$0	$0	$29,120	$25,200	$34,009	16.8%
Total Salaries and Benefits:	**$1,075,246**	**$1,237,429**	**$538,902**	**$538,500**	**$592,394**	**9.9%**
Operations						
BOOKS, SUBSCRIPT & MEMBERSHIPS	$7,711	$8,968	$8,504	$8,504	$8,500	0%
PUBLIC NOTICES	$3,067	$3,599	$2,935	$3,500	$3,500	19.3%
TRAVEL	$11,026	$11,039	$10,285	$9,000	$11,110	8%
OFFICE SUPPLIES	$4,838	$4,824	$9,900	$4,900	$5,000	-49.5%
EQUIP. SUPPLIES & MAINTENANCE	$7,897	$5,039	$9,100	$9,100	$5,000	-45.1%
UTILITIES	$12,602	$16,092	$16,000	$13,000	$4,810	-69.9%
TELEPHONE	$4,724	$4,762	$3,900	$4,000	$3,880	-0.5%
PROFESSIONAL SERVICES	$84,745	$237,520	$146,944	$315,854	$341,000	132.1%
TRAINING	$11,031	$15,429	$25,438	$20,000	$12,500	-50.9%
MEALS	$0	$0	$1,000	$1,700	$2,000	100%
COURT APPT. ATTNY & TRANSLATOR	$27,321	$32,768	$27,000	$18,000	$18,000	-33.3%
SPECIAL SUPPLIES	$3,877	$2,058	$0	$750	$750	N/A
BUSINESS LICENSING	$437	$364	$450	$450	$450	0%
INSURANCE	$2,899	$2,957	$3,200	$3,800	$4,100	28.1%
MISCELLANEOUS	$55,164	$67,622	$80,400	$65,000	$65,000	-19.2%
EQUIPMENT	$5,046	$5,598	$8,500	$2,700	$3,000	-64.7%
INTERNAL SERVICE CHARGE - IT	$0	$0	$15,194	$15,194	$0	-100%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
CITY MANAGER DISCRETIONARY	$35,572	$33,461	$40,000	$40,000	$30,000	-25%
INTERNAL SERVICE OFFSET	$0	$0	$0	-$130,480	-$31,300	N/A
Total Operations:	**$277,957**	**$452,100**	**$408,750**	**$404,972**	**$487,300**	**19.2%**
Capital Outlay						
INTERNAL SERVICE CHARGE - FLEET	$0	$0	$2,642	$0	$14,350	443.1%
LEADERSHIP ACADEMY	$8,374	$8,506	$7,000	$7,000	$7,000	0%
Total Capital Outlay:	**$8,374**	**$8,506**	**$9,642**	**$7,000**	**$21,350**	**121.4%**
Total General Fund:	**$1,361,577**	**$1,698,035**	**$957,294**	**$950,472**	**$1,101,044**	**15%**
Total General Fund:	**$1,361,577**	**$1,698,035**	**$957,294**	**$950,472**	**$1,101,044**	**15%**
Total General Fund:	**$1,361,577**	**$1,698,035**	**$957,294**	**$950,472**	**$1,101,044**	**15%**

General Government Buildings

The General Government Buildings Department coordinates and provides city wide building services including maintenance, repairs, minor construction, modifications, and improvements.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$45,798	$54,678	$62,085	$58,300	$63,067	1.6%
OVERTIME	$1,911	$3,512	$2,000	$3,100	$1,505	-24.8%
EMPLOYEE BENEFITS	$28,418	$31,925	$33,180	$30,700	$30,781	-7.2%
FICA AND MEDICARE	$0	$0	$4,750	$4,000	$4,967	4.6%
Total Salaries and Benefits:	**$76,127**	**$90,115**	**$102,015**	**$96,100**	**$100,320**	**-1.7%**
Operations						
UNIFORM ALLOWANCE	$1,561	$294	$1,100	$200	$300	-72.7%
TRAVEL	$0	$0	$500	$300	$500	0%
OFFICE SUPPLIES	$16	$0	$100	$100	$100	0%
EQUIP. SUPPLIES & MAINTENANCE	$299	$261	$1,700	$1,700	$1,500	-11.8%
BUILDINGS & GROUNDS	$57,696	$55,499	$60,000	$65,000	$60,000	0%
UTILITIES	$3,162	$351	$400	$400	$420	5%
TELEPHONE	$752	$869	$400	$1,300	$900	125%
PROFESSIONAL SERVICES	$11,407	$28,327	$24,885	$24,885	$25,600	2.9%
TRAINING	$0	$0	$1,500	$0	$1,500	0%
MEALS	$0	$0	$0	$100	$200	N/A
SPECIAL SUPPLIES	$71	$34	$5,000	$5,000	$5,000	0%
INSURANCE	$13,341	$15,531	$15,700	$17,100	$19,000	21%
EQUIPMENT	$1,492	$183	$2,400	$2,400	$3,000	25%
INTERNAL SERVICE CHARGE - IT	$0	$0	$928	$928	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$820	$1,230	$0	-100%
Total Operations:	**$89,797**	**$101,349**	**$115,433**	**$120,643**	**$118,020**	**2.2%**
Capital Outlay						
INTERNAL SERVICE CHARGES - FLEET	$5,899	$5,899	$2,880	$5,800	$5,800	101.4%
Total Capital Outlay:	**$5,899**	**$5,899**	**$2,880**	**$5,800**	**$5,800**	**101.4%**

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total General Fund:	$171,823	$197,363	$220,328	$222,543	$224,140	1.7%
Total General Fund:	$171,823	$197,363	$220,328	$222,543	$224,140	1.7%
Total General Fund:	**$171,823**	**$197,363**	**$220,328**	**$222,543**	**$224,140**	**1.7%**

Attorney Department

The City Attorney is the legal adviser and attorney for all officials, officers, and departments of the City. This department represents the City in all litigation and proceedings. The Attorney is also involved in drafting and reviewing ordinances, resolutions, policies and procedures, and contracts prior to consideration by the City Council. This department also includes the City Prosecutor, whom is responsible for prosecuting all criminal cases on behalf of the City.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$159,798	$160,222	$138,300	$141,000	$148,366	7.3%
OVERTIME	$0	$0	$0	$5,000	$410	N/A
EMPLOYEE BENEFITS	$65,157	$69,905	$65,715	$69,600	$44,985	-31.5%
FICA AND MEDICARE	$0	$0	$10,580	$10,800	$11,024	4.2%
Total Salaries and Benefits:	**$224,955**	**$230,127**	**$214,595**	**$226,400**	**$204,785**	**-4.6%**
Operations						
UNIFORM ALLOWANCE	$0	$120	$0	$200	$200	N/A
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	$1,387	$0	$200	$700	$700	250%
PUBLIC NOTICES	$0	$80	$0	$0	$0	0%
TRAVEL	$1,610	$2,666	$1,000	$1,600	$1,600	60%
OFFICE SUPPLIES	$355	$375	$250	$250	$250	0%
EQUIPMENT, SUPPLIES & MAINTENANCE	$1,707	$1,728	$1,500	$1,000	$1,000	-33.3%
UTILITIES	$182	$209	$250	$250	$1,430	472%
TELEPHONE	$1,530	$1,570	$1,590	$1,590	$1,210	-23.9%
PROFESSIONAL SERVICES	$907	$13,394	$151,250	$0	$0	-100%
TRAINING	$838	$1,339	$1,000	$1,200	$1,500	50%
MEALS	$0	$0	$0	$400	$400	N/A
SPECIAL SUPPLIES	$0	$0	$0	$250	$0	0%
INSURANCE	$0	$0	$550	$550	$0	-100%
MISCELLANEOUS	$0	$0	$0	$500	$500	N/A
EQUIPMENT	$248	$287	$250	$750	$500	100%
INTERNAL SERVICE CHARGE - IT	$0	$0	$3,386	$3,386	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$2,990	$4,490	$0	-100%
Total Operations:	**$8,764**	**$21,768**	**$164,216**	**$17,116**	**$9,290**	**-94.3%**

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay						
INTERNAL SERVICE CHARGE - FLEET	$0	$0	$197	$197	$0	-100%
Total Capital Outlay:	**$0**	**$0**	**$197**	**$197**	**$0**	**-100%**
Total General Fund:	**$233,719**	**$251,895**	**$379,008**	**$243,713**	**$214,075**	**-43.5%**
Total General Fund:	**$233,719**	**$251,895**	**$379,008**	**$243,713**	**$214,075**	**-43.5%**
Total General Fund:	**$233,719**	**$251,895**	**$379,008**	**$243,713**	**$214,075**	**-43.5%**

Human Resources Department

The Human Resources Department is responsible for human capital management, maintaining personnel policies and procedures, understanding and implementing employee law, and managing employee benefits such as health and worker's compensation insurance, URS retirement programs.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$0	$0	$46,876	$48,600	$96,339	105.5%
EMPLOYEE BENEFITS	$0	$0	$50,959	$17,600	$24,567	-51.8%
FICA AND MEDICARE	$0	$0	$3,585	$2,700	$7,414	106.8%
Total Salaries and Benefits:	**$0**	**$0**	**$101,420**	**$68,900**	**$128,320**	**26.5%**
Operations						
BOOKS, SUBSCRIPT & MEMBERSHIPS	$0	$0	$4,520	$3,000	$768	-83%
PUBLIC NOTICES	$0	$0	$2,100	$200	$0	-100%
TRAVEL	$0	$0	$80	$85	$1,590	1,887.5%
OFFICE SUPPLIES	$0	$0	$400	$600	$519	29.7%
UTILITIES	$0	$0	$1,200	$1,200	$720	-40%
TELEPHONE	$0	$0	$480	$480	$1,210	152.1%
PROFESSIONAL SERVICES	$0	$0	$16,411	$27,927	$20,700	26.1%
TRAINING	$0	$0	$379	$1,777	$2,258	495.8%
MEALS	$0	$0	$425	$4,200	$5,330	1,154.1%
RECRUITING	$0	$0	$14,000	$13,000	$3,810	-72.8%
SPECIAL SUPPLIES	$0	$0	$18,000	$34,475	$28,025	55.7%
INTERNAL SERVICE OFFSET	$0	$0	$0	$0	-$9,100	N/A
Total Operations:	**$0**	**$0**	**$57,995**	**$86,944**	**$55,830**	**-3.7%**
Total General Fund:	**$0**	**$0**	**$159,415**	**$155,844**	**$184,149**	**15.5%**
Total General Fund:	**$0**	**$0**	**$159,415**	**$155,844**	**$184,149**	**15.5%**
Total General Fund:	**$0**	**$0**	**$159,415**	**$155,844**	**$184,149**	**15.5%**

Information Technology Department

The Information Technology (IT) Department is responsible for procuring and maintaining all information systems and software for the City. The IT Department maintains the City's network servers, manages IT security threats and maintains all IT related equipment.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$0	$0	$66,040	$68,700	$51,775	-21.6%
EMPLOYEE BENEFITS	$0	$0	$17,528	$8,200	$12,986	-25.9%
FICA AND MEDICARE	$0	$0	$5,051	$4,300	$4,296	-14.9%
Total Salaries and Benefits:	**$0**	**$0**	**$88,619**	**$81,200**	**$69,057**	**-22.1%**
Operations						
BOOKS, SUBSCRIPT & MEMBERSHIPS	$0	$0	$8,170	$6,494	$8,352	2.2%
OFFICE SUPPLIES	$0	$0	$500	$400	$500	0%
EQUIPMENT, SUPPLIES & MAINTENANCE	$0	$0	$5,850	$5,400	$8,000	36.8%
TELEPHONE	$0	$0	$0	$900	$1,240	N/A
PROFESSIONAL SERVICES	$0	$0	$36,535	$163,000	$257,843	605.7%
SPECIAL SUPPLIES	$0	$0	$3,000	$1,750	$2,000	-33.3%
EQUIPMENT	$0	$0	$27,830	$23,100	$17,900	-35.7%
INTERNAL SERVICE OFFSET	$0	$0	$0	-$114,000	-$42,600	N/A
Total Operations:	**$0**	**$0**	**$81,885**	**$87,044**	**$253,235**	**209.3%**
Total General Fund:	**$0**	**$0**	**$170,504**	**$168,244**	**$322,292**	**89%**
Total General Fund:	**$0**	**$0**	**$170,504**	**$168,244**	**$322,292**	**89%**
Total General Fund:	**$0**	**$0**	**$170,504**	**$168,244**	**$322,292**	**89%**

Engineering Department

The Engineering Department provides engineering services to ensure the City grows and develops in a manner consistent with the City's mission statement and core values. The department is responsible for all engineering of streets and sidewalks. The department is the custodian of all egineering records and maps of the City, including plats, aerial photographs, and other documented information.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$403,271	$434,854	$150,159	$157,100	$152,398	1.5%
OVERTIME	$61	$80	$500	$100	$66	-86.8%
EMPLOYEE BENEFITS	$134,497	$174,745	$45,431	$54,400	$47,083	3.6%
FICA AND MEDICARE	$0	$0	$11,487	$11,000	$11,908	3.7%
Total Salaries and Benefits:	**$537,829**	**$609,679**	**$207,577**	**$222,600**	**$211,455**	**1.9%**
Operations						
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	$657	$954	$4,100	$4,100	$4,100	0%
PUBLIC NOTICES	$1,049	$0	$0	$0	$0	0%
TRAVEL	$3,509	$2,280	$5,050	$5,050	$5,050	0%
OFFICE SUPPLIES	$916	$867	$2,300	$2,300	$2,300	0%
EQUIP. SUPPLIES & MAINTENANCE	$8,763	$472	$1,000	$1,000	$1,000	0%
UTILITIES	$182	$209	$300	$275	$3,390	1,030%
TELEPHONE	$2,456	$2,720	$2,800	$3,000	$3,610	28.9%
PROFESSIONAL SERVICES	$97,593	$119,625	$106,426	$106,426	$106,125	-0.3%
TRAINING	$816	$1,843	$5,400	$4,200	$4,800	-11.1%
MEALS	$0	$68	$0	$1,200	$1,200	N/A
EQUIPMENT	$901	$878	$11,480	$11,480	$8,200	-28.6%
INTERNAL SERVICE CHARGE - IT	$0	$0	$7,526	$7,526	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$6,647	$9,970	$0	-100%
Total Operations:	**$116,842**	**$129,916**	**$153,029**	**$156,527**	**$139,775**	**-8.7%**
Capital Outlay						
INTERNAL SERVICE CHARGE - FLEET	$0	$0	$436	$436	$0	-100%
Total Capital Outlay:	**$0**	**$0**	**$436**	**$436**	**$0**	**-100%**

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total General Fund:	$654,671	$739,595	$361,042	$379,563	$351,230	-2.7%
Total General Fund:	$654,671	$739,595	$361,042	$379,563	$351,230	-2.7%
Total General Fund:	**$654,671**	**$739,595**	**$361,042**	**$379,563**	**$351,230**	**-2.7%**

Building Department

The Building Department provides building plan reviews and inspections.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$281,999	$426,116	$456,580	$446,800	$545,632	19.5%
OVERTIME	$5,116	$802	$2,000	$1,200	$1,945	-2.7%
EMPLOYEE BENEFITS	$144,021	$198,698	$213,015	$184,400	$311,649	46.3%
FICA AND MEDICARE	$0	$0	$34,928	$28,800	$41,890	19.9%
Total Salaries and Benefits:	**$431,136**	**$625,616**	**$706,523**	**$661,200**	**$901,115**	**27.5%**
Operations						
UNIFORM ALLOWANCE	$248	$795	$3,046	$1,500	$1,500	-50.8%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$1,145	$2,585	$1,700	$750	$950	-44.1%
TRAVEL	$1,388	$923	$4,500	$2,500	$4,500	0%
OFFICE SUPPLIES	$469	$641	$500	$500	$500	0%
EQUIPMENT REPAIR & SUPPLIES	$343	$1,052	$1,500	$1,500	$950	-36.7%
UTILITIES	$182	$209	$250	$250	$3,390	1,256%
TELEPHONE	$2,217	$3,516	$3,600	$3,600	$3,020	-16.1%
GASOLINE	$4,228	$4,982	$5,000	$4,000	$5,000	0%
PROFESSIONAL SERVICES	$440,627	$360,082	$100,500	$318,000	$200,000	99%
TRAINING	$960	$2,745	$6,000	$4,000	$6,000	0%
SPECIAL SUPPLIES	$660	$323	$600	$600	$600	0%
INSURANCE	$3,313	$3,904	$5,500	$5,500	$4,500	-18.2%
EQUIPMENT	$371	$537	$1,100	$3,000	$1,100	0%
INTERNAL SERVICE CHARGE - IT	$0	$0	$5,952	$5,952	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$5,257	$7,880	$0	-100%
Total Operations:	**$456,151**	**$382,294**	**$145,005**	**$359,532**	**$232,010**	**60%**
Capital Outlay						
INTERNAL SERVICE CHARGE - FLEET	$9,519	$7,375	$16,000	$10,150	$10,110	-36.8%
Total Capital Outlay:	**$9,519**	**$7,375**	**$16,000**	**$10,150**	**$10,110**	**-36.8%**

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total General Fund:	$896,806	$1,015,285	$867,528	$1,030,882	$1,143,235	31.8%
Total General Fund:	$896,806	$1,015,285	$867,528	$1,030,882	$1,143,235	31.8%
Total General Fund:	**$896,806**	**$1,015,285**	**$867,528**	**$1,030,882**	**$1,143,235**	**31.8%**

Planning Department

The Planning Department provides a centralized area where questions pertaining to licensing, zoning, and site plans can be answered. This department researches, analyzes, manages, and dispenses information pertaining to comprehensive planning, code amendments and land development regulations.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$289,675	$318,462	$384,540	$377,400	$409,665	6.5%
OVERTIME	$6,955	$5,837	$5,000	$5,200	$5,016	0.3%
EMPLOYEE BENEFITS	$149,973	$148,368	$165,755	$150,600	$140,559	-15.2%
FICA AND MEDICARE	$0	$0	$29,417	$24,200	$31,760	8%
Total Salaries and Benefits:	**$446,603**	**$472,667**	**$584,712**	**$557,400**	**$587,000**	**0.4%**
Operations						
UNIFORM ALLOWANCE	$0	$105	$250	$250	$250	0%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$1,884	$1,497	$2,600	$2,600	$3,600	38.5%
PUBLIC NOTICES	$76	$135	$2,000	$2,000	$2,000	0%
TRAVEL	$2,328	$10,426	$9,100	$5,700	$33,000	262.6%
OFFICE SUPPLIES	$1,796	$675	$2,000	$1,000	$1,000	-50%
EQUIP. SUPPLIES & MAINTENANCE	$1,719	$4,294	$3,000	$3,000	$3,000	0%
UTILITIES	$182	$209	$250	$250	$2,670	968%
TELEPHONE	$2,313	$2,234	$2,000	$2,000	$1,920	-4%
GASOLINE	$178	$35	$500	$500	$500	0%
PROFESSIONAL SERVICES	$97,725	$243,770	$196,900	$120,000	$124,450	-36.8%
TRAINING	$2,233	$2,450	$6,700	$3,300	$10,000	49.3%
MEALS	$0	$0	$4,000	$3,500	$4,000	0%
SPECIAL SUPPLIES	$525	$1,266	$400	$400	$200	-50%
FARMERS MARKET	$32,639	-$500	$0	$0	$0	0%
INSURANCE	$3,492	$3,991	$4,950	$4,950	$4,500	-9.1%
EQUIPMENT	$425	$337	$350	$350	$8,660	2,374.3%
INTERNAL SERVICE CHARGE - IT	$0	$0	$5,809	$5,809	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$5,131	$7,690	$0	-100%
Total Operations:	**$147,515**	**$270,924**	**$245,940**	**$163,299**	**$199,750**	**-18.8%**

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay						
INTERNAL SERVICE CHARGE - FLEET	$0	$0	$377	$377	$0	-100%
Total Capital Outlay:	**$0**	**$0**	**$377**	**$377**	**$0**	**-100%**
Total General Fund:	**$594,118**	**$743,591**	**$831,029**	**$721,076**	**$786,750**	**-5.3%**
Total General Fund:	**$594,118**	**$743,591**	**$831,029**	**$721,076**	**$786,750**	**-5.3%**
Total General Fund:	**$594,118**	**$743,591**	**$831,029**	**$721,076**	**$786,750**	**-5.3%**

Police Department

The mission of the Police Department is to improve the quality of life by preserving the peace and safety of the community through the formation of partnerships, creating positive interaction between the public and police while continuing to serve the unique needs of the City.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$1,930,285	$2,431,562	$2,810,500	$2,853,200	$3,005,810	6.9%
OVERTIME	$166,310	$215,836	$126,000	$257,000	$127,243	1%
EMPLOYEE BENEFITS	$1,076,740	$1,389,603	$1,518,315	$1,418,100	$1,410,522	-7.1%
FICA AND MEDICARE	$0	$0	$212,479	$205,200	$243,155	14.4%
Total Salaries and Benefits:	**$3,173,335**	**$4,037,001**	**$4,667,294**	**$4,733,500**	**$4,786,731**	**2.6%**
Operations						
UNIFORM ALLOWANCE	$33,153	$37,895	$29,000	$36,000	$32,200	11%
LIQUOR LAW ENFORCEMENT	$27,811	$20,480	$27,000	$27,000	$25,000	-7.4%
BOOKS, SUBSCRIPT & MEMBERSHIP	$121,067	$146,128	$144,040	$120,000	$20,583	-85.7%
PUBLIC NOTICES	$297	$979	$0	$0	$0	0%
TRAVEL & TRAINING	$27,882	$42,584	$33,000	$40,000	$39,100	18.5%
OFFICE SUPPLIES & SPECIAL SUPPLIES	$46,448	$47,565	$39,000	$43,000	$35,000	-10.3%
EQUIP. SUPPLIES & MAINTENANCE	$51,108	$15,701	$35,000	$45,000	$45,675	30.5%
FIREARMS	$22,211	$20,992	$20,000	$23,000	$20,000	0%
UTILITIES & TELEPHONE	$55,122	$61,276	$53,000	$53,000	$68,470	29.2%
GASOLINE & OIL	$68,679	$97,878	$57,407	$78,770	$75,000	30.6%
LEGAL	$0	$0	$0	$28,786	$25,000	N/A
PROFESSIONAL SERVICES	$54,026	$59,749	$54,200	$45,000	$148,800	174.5%
CERT, VIPS, CROSSING GUARD	$5,820	$4,915	$6,000	$8,000	$6,000	0%
MEALS	$0	$0	$5,000	$9,000	$5,500	10%
EDUCATION	$9,090	$8,689	$17,505	$8,000	$20,150	15.1%
BYRNE GRANT	$74,603	$11,166	$35,000	$35,000	$0	-100%
INSURANCE	$44,445	$53,508	$52,500	$62,000	$67,000	27.6%
MISCELLANEOUS	$0	$0	$0	$0	$5,000	N/A
EQUIPMENT	$67,801	$311,989	$90,300	$0	$97,506	8%
INTERNAL SERVICE CHARGE - IT	$0	$0	$48,100	$48,100	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$42,482	$63,670	$0	-100%
Total Operations:	**$709,563**	**$941,494**	**$788,534**	**$773,326**	**$735,984**	**-6.7%**
Capital Outlay						
BUILDING	$2,491	$6,557	$3,000	$3,000	$5,500	83.3%
CAPITAL EQUIPMENT	$0	$0	$0	$80,000	$73,000	N/A
INTERNAL SERVICE CHARGE - FLEET	$305,057	$107,749	$502,000	$502,000	$657,120	30.9%
Total Capital Outlay:	**$307,548**	**$114,306**	**$505,000**	**$585,000**	**$735,620**	**45.7%**
Total General Fund:	**$4,190,446**	**$5,092,801**	**$5,960,828**	**$6,091,826**	**$6,258,335**	**5%**

Animal Control Department

The mission of the Animal Control Department is to ensure that all animals are adopted and have a good home.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$200,544	$208,473	$215,640	$222,100	$219,641	1.9%
OVERTIME	$3,066	$2,933	$5,000	$3,000	$4,425	-11.5%
EMPLOYEE BENEFITS	$71,647	$73,124	$84,900	$62,300	$74,798	-11.9%
FICA AND MEDICARE	$0	$0	$16,496	$14,400	$18,294	10.9%
Total Salaries and Benefits:	**$275,257**	**$284,530**	**$322,036**	**$301,800**	**$317,157**	**-1.5%**
Operations						
UNIFORM ALLOWANCE	$1,907	$2,155	$2,500	$4,000	$2,500	0%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$15,737	$14,961	$17,800	$12,000	$3,200	-82%
TRAVEL & TRAINING	$2,153	$3,489	$4,200	$4,200	$4,500	7.1%
OFFICE SUPPLIES & SPECIAL SUPPLIES	$3,619	$7,563	$5,800	$5,800	$6,200	6.9%
EQUIP. SUPPLIES & MAINTENANCE	$4,156	$6,973	$7,800	$3,000	$3,000	-61.5%
UTILITIES & TELEPHONE	$7,755	$8,394	$7,600	$7,600	$8,710	14.6%
GASOLINE & OIL	$11,894	$9,234	$10,300	$6,500	$6,500	-36.9%
PROFESSIONAL SERVICES	$1,645	$4,599	$6,450	$6,450	$4,300	-33.3%
TRAINING	$0	$0	$0	$7,000	$0	0%
MEALS	$0	$0	$0	$0	$800	N/A
EDUCATION	$0	$0	$5,300	$5,300	$5,300	0%
INSURANCE	$4,732	$5,280	$6,550	$6,550	$5,650	-13.7%
DISPATCH FEES	$0	$0	$0	$14,013	$14,750	N/A
EQUIPMENT	$5,104	$22,114	$9,500	$11,800	$7,000	-26.3%
INTERNAL SERVICE CHARGE - IT	$0	$0	$4,662	$4,662	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$4,118	$6,180	$0	-100%
Total Operations:	**$58,702**	**$84,762**	**$92,580**	**$105,055**	**$72,410**	**-21.8%**
Capital Outlay						
BUILDING - DOG POUND	$737	$2,046	$2,000	$2,000	$1,000	-50%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
INTERNAL SERVICE CHARGE - FLEET	$0	$0	$270	$270	$21,520	7,870.4%
Total Capital Outlay:	**$737**	**$2,046**	**$2,270**	**$2,270**	**$22,520**	**892.1%**
Total General Fund:	**$334,696**	**$371,338**	**$416,886**	**$409,125**	**$412,087**	**-1.2%**
Total General Fund:	**$334,696**	**$371,338**	**$416,886**	**$409,125**	**$412,087**	**-1.2%**
Total General Fund:	**$334,696**	**$371,338**	**$416,886**	**$409,125**	**$412,087**	**-1.2%**

Roads Department

The Roads Department, part of the City's Public Works function, is responsible for the maintenance of the City's street system, a vital part of infrastructure.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$343,177	$386,762	$526,300	$440,200	$420,550	-20.1%
OVERTIME	$18,679	$42,294	$38,243	$70,200	$38,300	0.1%
EMPLOYEE BENEFITS	$182,416	$207,009	$214,615	$199,600	$161,154	-24.9%
FICA AND MEDICARE	$0	$0	$40,262	$33,900	$32,511	-19.3%
Total Salaries and Benefits:	**$544,272**	**$636,065**	**$819,420**	**$743,900**	**$652,515**	**-20.4%**
Operations						
UNIFORM ALLOWANCE	$6,654	$8,103	$10,008	$10,008	$10,900	8.9%
BOOKS, SUBSCRIPTIONS & SUPPLIES	$386	$1,502	$3,540	$3,000	$2,100	-40.7%
PUBLIC NOTICES	$3,985	$4,700	$3,700	$3,700	$3,700	0%
TRAVEL	$2,093	$1,629	$7,500	$5,500	$6,500	-13.3%
OFFICE SUPPLIES	$2,133	$1,060	$3,000	$3,000	$3,000	0%
EQUIP. SUPPLIES & MAINTENANCE	$13,286	$25,911	$48,100	$45,000	$7,430	-84.6%
BUILDINGS & GROUNDS	$7,169	$11,429	$17,400	$12,000	$11,000	-36.8%
UTILITIES	$9,638	$14,059	$0	$15,000	$14,900	N/A
TELEPHONE	$5,280	$7,459	$7,450	$7,450	$8,636	15.9%
GASOLINE & OIL	$18,759	$31,106	$30,000	$30,000	$25,000	-16.7%
PROFESSIONAL SERVICES	$65,085	$69,965	$70,090	$65,000	$32,310	-53.9%
TRAINING	$4,740	$6,511	$5,900	$4,500	$4,500	-23.7%
STREET LIGHTS	$25,460	$11,108	$35,000	$30,000	$45,000	28.6%
MEALS	$0	$0	$2,100	$2,100	$2,100	0%
SPECIAL SUPPLIES	$118,584	$269,738	$185,000	$180,000	$180,000	-2.7%
INSURANCE	$37,967	$43,211	$43,613	$44,605	$49,100	12.6%
EQUIPMENT	$36,446	$62,539	$122,958	$75,000	$39,350	-68%
INTERNAL SERVICE CHARGE - IT	$0	$0	$8,279	$8,279	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$7,312	$10,960	$0	-100%
Total Operations:	**$357,665**	**$570,030**	**$610,950**	**$555,102**	**$445,526**	**-27.1%**

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay						
CURB & GUTTER	$14,904	$5,312	$15,000	$15,000	$15,000	0%
INTERNAL SERVICE CHARGE - FLEET	$261,406	$242,429	$325,378	$325,378	$485,610	49.2%
Total Capital Outlay:	**$276,310**	**$247,741**	**$340,378**	**$340,378**	**$500,610**	**47.1%**
Total General Fund:	**$1,178,247**	**$1,453,836**	**$1,770,748**	**$1,639,380**	**$1,598,651**	**-9.7%**
Total General Fund:	**$1,178,247**	**$1,453,836**	**$1,770,748**	**$1,639,380**	**$1,598,651**	**-9.7%**
Total General Fund:	**$1,178,247**	**$1,453,836**	**$1,770,748**	**$1,639,380**	**$1,598,651**	**-9.7%**

Parks Department

The Parks Department provides maintenance to all City owned and operated parks and trails.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$194,866	$241,127	$306,820	$314,500	$320,262	4.4%
OVERTIME	$4,547	$5,800	$6,500	$2,800	$3,313	-49%
EMPLOYEE BENEFITS	$82,642	$104,106	$134,220	$133,400	$121,499	-9.5%
FICA AND MEDICARE	$0	$0	$23,472	$19,700	$25,514	8.7%
Total Salaries and Benefits:	**$282,055**	**$351,033**	**$471,012**	**$470,400**	**$470,587**	**-0.1%**
Operations						
UNIFORM ALLOWANCE	$3,681	$2,201	$4,000	$4,000	$4,400	10%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$0	$0	$225	$200	$325	44.4%
PUBLIC NOTICE	$54	$47	$0	$0	$0	0%
TRAVEL	$434	$1,062	$900	$1,495	$1,575	75%
OFFICE SUPPLIES	$522	$225	$1,000	$800	$800	-20%
EQUIP. SUPPLIES & MAINTENANCE	$4,939	$7,809	$13,276	$18,000	$15,000	13%
BUILDINGS AND GROUNDS	$473	$2,462	$23,500	$23,500	$24,900	6%
UTILITIES	$5,669	$6,981	$6,500	$6,500	$8,830	35.8%
TELEPHONE	$1,693	$1,384	$1,600	$2,300	$3,087	92.9%
GASOLINE & OIL	$7,536	$9,758	$9,500	$9,500	$9,500	0%
PROFESSIONAL SERVICES	$37,464	$24,388	$55,830	$55,830	$57,300	2.6%
TRAINING	$350	$545	$1,550	$610	$1,100	-29%
MEALS	$0	$0	$500	$210	$500	0%
SPECIAL SUPPLIES	$51,144	$28,790	$29,000	$29,000	$29,000	0%
FARMERS MARKET	$0	$31,659	$25,770	$25,770	$38,000	47.5%
INSURANCE	$5,685	$6,476	$6,550	$7,250	$8,000	22.1%
MISCELLANEOUS	$13,965	$8,415	$19,100	$19,100	$28,750	50.5%
EQUIPMENT	$21,320	$13,484	$23,800	$23,800	$18,600	-21.8%
INTERNAL SERVICE CHARGE - IT	$0	$0	$3,590	$3,590	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$3,170	$4,760	$0	-100%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Operations:	**$154,929**	**$145,686**	**$229,361**	**$236,215**	**$249,667**	**8.9%**
Capital Outlay						
BUILDING	$3,660	$3,355	$0	$0	$0	0%
CAPITAL EQUIPMENT	$116,033	$0	$0	$0	$0	0%
INTERNAL SERVICE CHARGE - FLEET	$20,785	$24,214	$46,440	$46,440	$90,810	95.5%
Total Capital Outlay:	**$140,478**	**$27,569**	**$46,440**	**$46,440**	**$90,810**	**95.5%**
Total General Fund:	**$577,462**	**$524,288**	**$746,813**	**$753,055**	**$811,064**	**8.6%**
Total General Fund:	**$577,462**	**$524,288**	**$746,813**	**$753,055**	**$811,064**	**8.6%**
Total General Fund:	**$577,462**	**$524,288**	**$746,813**	**$753,055**	**$811,064**	**8.6%**

Trails, Arts and Parks Tax

The Trails, Arts and Parks program is designed to improve cultural recreation facilities, arts programming, and local parks in Wasatch County.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Operations						
ART GRANTS	$0	$0	$60,000	$43,000	$60,000	0%
Total Operations:	**$0**	**$0**	**$60,000**	**$43,000**	**$60,000**	**0%**
Capital Outlay						
CAPITAL PROJECTS	$0	$0	$492,110	$400,000	$125,000	-74.6%
Total Capital Outlay:	**$0**	**$0**	**$492,110**	**$400,000**	**$125,000**	**-74.6%**
Other Operating						
RESTRICTED	$0	$0	$47,890	$141,000	$415,000	766.6%
Total Other Operating:	**$0**	**$0**	**$47,890**	**$141,000**	**$415,000**	**766.6%**
Total General Fund:	**$0**	**$0**	**$600,000**	**$584,000**	**$600,000**	**0%**
Total General Fund:	**$0**	**$0**	**$600,000**	**$584,000**	**$600,000**	**0%**
Total General Fund:	**$0**	**$0**	**$600,000**	**$584,000**	**$600,000**	**0%**

Cemetery Department

The Cemetery Department oversees the care and maintenance of the City's cemetery.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund						
General Fund						
General Fund						
Salaries and Benefits						
SALARIES AND WAGES	$213,079	$258,488	$335,955	$271,700	$343,395	2.2%
OVERTIME	$4,588	$6,304	$5,000	$2,400	$4,371	-12.6%
EMPLOYEE BENEFITS	$93,420	$115,265	$146,680	$115,600	$132,425	-9.7%
FICA AND MEDICARE	$0	$0	$25,701	$16,700	$27,411	6.7%
Total Salaries and Benefits:	**$311,087**	**$380,057**	**$513,336**	**$406,400**	**$507,601**	**-1.1%**
Operations						
UNIFORM ALLOWANCE	$3,681	$2,581	$4,000	$4,000	$4,400	10%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$0	$0	$225	$170	$325	44.4%
PUBLIC NOTICES	$81	$47	$100	$0	$200	100%
TRAVEL	$434	$1,042	$2,000	$2,000	$1,575	-21.2%
OFFICE SUPPLIES	$1,661	$583	$1,500	$800	$1,500	0%
EQUIP. SUPPLIES & MAINTENANCE	$4,356	$7,956	$13,276	$18,000	$15,000	13%
BUILDINGS AND GROUNDS	$0	$3,330	$15,500	$15,500	$15,500	0%
UTILITIES	$6,026	$8,725	$8,000	$8,000	$9,480	18.5%
TELEPHONE	$2,048	$2,048	$2,500	$2,500	$3,663	46.5%
GASOLINE & OIL	$9,059	$10,730	$11,000	$11,000	$11,000	0%
PROFESSIONAL SERVICES	$25,461	$6,544	$18,180	$18,180	$18,180	0%
TRAINING	$350	$437	$1,850	$1,200	$1,850	0%
MEALS	$0	$0	$0	$200	$650	N/A
SPECIAL SUPPLIES	$24,052	$19,171	$32,000	$30,000	$34,840	8.9%
INSURANCE	$7,472	$8,510	$8,840	$9,200	$10,500	18.8%
MISCELLANEOUS	$0	$0	$6,350	$6,350	$6,700	5.5%
EQUIPMENT	$17,850	$10,772	$13,050	$13,050	$10,800	-17.2%
INTERNAL SERVICE CHARGE - IT	$0	$0	$4,018	$4,018	$0	-100%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$3,549	$5,320	$0	-100%
Total Operations:	**$102,531**	**$82,476**	**$145,938**	**$149,488**	**$146,163**	**0.2%**

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay						
CAPITAL EQUIPMENT	$34,955	$0	$0	$0	$0	0%
INTERNAL SERVICE CHARGE - FLEET	$19,370	$22,799	$46,685	$46,685	$92,840	98.9%
Total Capital Outlay:	**$54,325**	**$22,799**	**$46,685**	**$46,685**	**$92,840**	**98.9%**
Total General Fund:	**$467,943**	**$485,332**	**$705,959**	**$602,573**	**$746,604**	**5.8%**
Total General Fund:	**$467,943**	**$485,332**	**$705,959**	**$602,573**	**$746,604**	**5.8%**
Total General Fund:	**$467,943**	**$485,332**	**$705,959**	**$602,573**	**$746,604**	**5.8%**

Transfers Expense Summary

This summary represents transfers of resources from the General Fund to those funds authorized to spend them. These transfers can include transfers to debt service funds, transfers to the capital projects fund, and other one-time transfers a the direction of the City Concil.

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
All Funds						
General Fund						
General Fund						
General Fund	$1,908,720	$2,568,630	$364,271	$1,325,654	$200,532	-44.9%
Total General Fund:	**$1,908,720**	**$2,568,630**	**$364,271**	**$1,325,654**	**$200,532**	**-44.9%**
Total General Fund:	**$1,908,720**	**$2,568,630**	**$364,271**	**$1,325,654**	**$200,532**	**-44.9%**
Total All Funds:	**$1,908,720**	**$2,568,630**	**$364,271**	**$1,325,654**	**$200,532**	**-44.9%**

FUND SUMMARIES

General Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	**$4,766,334**	**$5,538,358**	**$6,056,845**	**$6,056,845**	**$5,385,927**
Revenues					
Property Taxes	$2,259,818	$2,393,092	$3,114,456	$2,809,657	$3,226,783
Total Property Taxes:	**$2,259,818**	**$2,393,092**	**$3,114,456**	**$2,809,657**	**$3,226,783**
Sales Tax	$6,104,249	$6,452,700	$6,973,551	$6,623,072	$7,055,534
Total Sales Tax:	**$6,104,249**	**$6,452,700**	**$6,973,551**	**$6,623,072**	**$7,055,534**
Franchise Tax	$1,161,651	$1,385,399	$1,135,000	$1,101,654	$1,285,659
Total Franchise Tax:	**$1,161,651**	**$1,385,399**	**$1,135,000**	**$1,101,654**	**$1,285,659**
Other Taxes	$138,826	$207,957	$700,000	$723,159	$715,000
Total Other Taxes:	**$138,826**	**$207,957**	**$700,000**	**$723,159**	**$715,000**
Licenses and Permits	$1,840,738	$1,782,232	$1,181,385	$1,598,475	$1,295,825
Total Licenses and Permits:	**$1,840,738**	**$1,782,232**	**$1,181,385**	**$1,598,475**	**$1,295,825**
Charges for Services	$297,837	$269,467	$271,000	$235,500	$271,500
Total Charges for Services:	**$297,837**	**$269,467**	**$271,000**	**$235,500**	**$271,500**
Intergovernmental					
Intergovernmental	$0	$0	$0	$0	$41,400
Total Intergovernmental:	**$409,712**	**$422,484**	**$415,200**	**$576,263**	**$418,828**
Fines & Forfeitures	$305,160	$395,624	$257,000	$451,000	$301,000
Total Fines & Forfeitures:	**$305,160**	**$395,624**	**$257,000**	**$451,000**	**$301,000**
Interest	$58,238	$1,723,409	$300,000	$466,600	$321,600
Total Interest:	**$58,238**	**$1,723,409**	**$300,000**	**$466,600**	**$321,600**
Other Revenues	$386,593	$264,460	$658,238	$690,925	$418,870
Total Other Revenues:	**$386,593**	**$264,460**	**$658,238**	**$690,925**	**$418,870**
Allocated Operational Costs & Contributions	$97,011	$78,374	$22,506	$3,550	$0
Total Allocated Operational Costs & Contributions:	**$97,011**	**$78,374**	**$22,506**	**$3,550**	**$0**
Allocated Operational Costs & Contributions from Surplus	$882,991	$992,641	$367,435	$51,389	$0
Total Allocated Operational Costs & Contributions from Surplus:	**$882,991**	**$992,641**	**$367,435**	**$51,389**	**$0**
Total Revenues:	**$13,942,824**	**$16,367,839**	**$15,395,771**	**$15,331,244**	**$15,310,599**

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures					
Salaries and Benefits					
Legislative	$238,013	$173,036	$169,722	$172,100	$169,735
Judicial	$233,727	$292,841	$327,588	$336,000	$354,623
Administrative	$1,075,246	$1,237,429	$538,902	$538,500	$592,394
General Government Buildings	$76,127	$90,115	$102,015	$96,100	$100,320
Attorney	$224,955	$230,127	$214,595	$226,400	$204,785
Human Resources	$0	$0	$101,420	$68,900	$128,320
Information Technology	$0	$0	$88,619	$81,200	$69,057
Engineering	$537,829	$609,679	$207,577	$222,600	$211,455
Building Department	$431,136	$625,616	$706,523	$661,200	$901,115
Planning Department	$446,603	$472,667	$584,712	$557,400	$587,000
Police Department	$3,173,335	$4,037,001	$4,667,294	$4,733,500	$4,786,731
Animal Control	$275,257	$284,530	$322,036	$301,800	$317,157
Roads	$544,272	$636,065	$819,420	$743,900	$652,515
Parks	$282,055	$351,033	$471,012	$470,400	$470,587
Cemetery	$311,087	$380,057	$513,336	$406,400	$507,601
Total Salaries and Benefits:	**$7,849,642**	**$9,420,196**	**$9,834,771**	**$9,616,400**	**$10,053,396**
Operations					
Legislative	$106,056	$169,349	$171,122	$163,385	$75,460
Administrative	$277,957	$452,100	$408,750	$404,972	$487,300
Human Resources	$0	$0	$57,995	$86,944	$55,830
Information Technology	$0	$0	$81,885	$87,044	$253,235
Building Department	$456,151	$382,294	$145,005	$359,532	$232,010
Planning Department	$147,515	$270,924	$245,940	$163,299	$199,750
Animal Control	$58,702	$84,762	$92,580	$105,055	$72,410
Parks	$154,929	$145,686	$229,361	$236,215	$249,667
Cemetery	$102,531	$82,476	$145,938	$149,488	$146,163
Attorney	$8,764	$21,768	$164,216	$17,116	$9,290
Engineering	$116,842	$129,916	$153,029	$156,527	$139,775
Police Department	$709,563	$941,494	$788,534	$773,326	$735,984
Roads	$357,665	$570,030	$610,950	$555,102	$445,526
Judicial	$23,044	$29,183	$41,268	$41,677	$34,180
General Government Buildings	$89,797	$101,349	$115,433	$120,643	$118,020
Trails, Arts and Parks Tax	$0	$0	$60,000	$43,000	$60,000
Debt Service	$0	$17,244	$0	$0	$0
Total Operations:	**$2,609,516**	**$3,398,575**	**$3,512,006**	**$3,463,325**	**$3,314,600**
Capital Outlay					
Legislative	$0	$0	$0	$11,050	$0
Police Department	$307,548	$114,306	$505,000	$585,000	$735,620
Parks	$140,478	$27,569	$46,440	$46,440	$90,810

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Cemetery	$54,325	$22,799	$46,685	$46,685	$92,840
Administrative	$8,374	$8,506	$9,642	$7,000	$21,350
Attorney	$0	$0	$197	$197	$0
Engineering	$0	$0	$436	$436	$0
Building Department	$9,519	$7,375	$16,000	$10,150	$10,110
Planning Department	$0	$0	$377	$377	$0
Animal Control	$737	$2,046	$2,270	$2,270	$22,520
Roads	$276,310	$247,741	$340,378	$340,378	$500,610
General Government Buildings	$5,899	$5,899	$2,880	$5,800	$5,800
Trails, Arts and Parks Tax	$0	$0	$492,110	$400,000	$125,000
Total Capital Outlay:	**$803,190**	**$436,241**	**$1,462,415**	**$1,455,783**	**$1,604,660**
Other Operating					
Trails, Arts and Parks Tax	$0	$0	$47,890	$141,000	$415,000
Total Other Operating:	**$0**	**$0**	**$47,890**	**$141,000**	**$415,000**
Transfers					
Transfers	$1,908,720	$2,568,630	$364,271	$1,325,654	$200,532
Total Transfers:	**$1,908,720**	**$2,568,630**	**$364,271**	**$1,325,654**	**$200,532**
Total Expenditures:	**$13,171,068**	**$15,823,642**	**$15,221,353**	**$16,002,162**	**$15,588,188**
Total Revenues Less Expenditures:	**$771,756**	**$544,197**	**$174,418**	**-$670,918**	**-$277,589**
Ending Fund Balance:	**$5,538,090**	**$6,082,555**	**$6,231,263**	**$5,385,927**	**$5,108,338**

The Airport Special Revenue Fund accounts for all Heber Valley Airport (HVA) operations.

Airport Fund Summary Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	**$301,050**	**$388,577**	**-$128,522**	**-$128,522**	**$100,944**
Revenues					
Charges for Services	$578,074	$544,485	$612,695	$625,933	$1,044,599
Intergovernmental	$153,004	$29,500	$758,853	$263,117	$1,335,603
Interest	$1,665	$0	$4,000	$300,000	$2,700
Other Revenues	$7,710	-$198	$500	$500	$500
Allocated Operational Costs & Contributions	$0	$0	$0	$610,000	$385,000
Allocated Operational Costs & Contributions from Surplus	$0	$0	$798	$0	$0
Total Revenues:	**$740,453**	**$573,787**	**$1,376,846**	**$1,799,550**	**$2,768,402**
Expenditures					
Salaries and Benefits	$98,968	$118,667	$172,682	$150,800	$203,682
Operations	$358,147	$679,915	$378,172	$470,868	$394,045
Capital Outlay	$99,096	$97,298	$659,000	$270,516	$1,610,640
Transfers	$97,012	$79,604	$112,143	$677,900	$492,479
Total Expenditures:	**$653,223**	**$975,484**	**$1,321,997**	**$1,570,084**	**$2,700,845**
Total Revenues Less Expenditures:	**$87,230**	**-$401,697**	**$54,849**	**$229,466**	**$67,557**
Ending Fund Balance:	**$388,280**	**-$13,120**	**-$73,673**	**$100,944**	**$168,501**

Airport Special Service Fund (21)

The Airport Special Revenue Fund accounts for all Heber Valley Airport (HVA) operations.

Airport Special Service Fund (21) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$201,251	$318,867	$184,762	$184,762	$4,327
Revenues	$587,137	$544,287	$617,993	$926,433	$1,047,799
Expenditures	$470,444	$678,392	$612,997	$1,106,868	$982,205
Total Revenues Less Expenditures:	$116,693	-$134,105	$4,996	-$180,435	$65,594
Ending Fund Balance:	$317,944	$184,762	$189,758	$4,327	$69,921

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services						
AIRPORT BUSINESS FBO/SSO FEES	$20,863	$300	$21,250	$29,740	$29,740	40%
AIRPORT HANGAR GROUND LEASE FEE	$194,922	$241,343	$250,545	$300,000	$300,000	19.7%
AVIATION FUEL	$68,076	$66,638	$70,000	$56,400	$112,800	61.1%
AIRPORT LANDING FEES	$278,735	$222,081	$250,000	$206,893	$579,159	131.7%
HANGAR TRANSFER FEES	$11,000	$1,050	$8,000	$20,000	$10,000	25%
FARM LEASE	$4,478	$1,000	$3,400	$3,400	$3,400	0%
LICENSES	$0	$12,073	$9,500	$9,500	$9,500	0%
Total Charges for Services:	**$578,074**	**$544,485**	**$612,695**	**$625,933**	**$1,044,599**	**70.5%**
Interest						
INTEREST INCOME	$1,353	$0	$4,000	$300,000	$2,700	-32.5%
Total Interest:	**$1,353**	**$0**	**$4,000**	**$300,000**	**$2,700**	**-32.5%**
Other Revenues						
MISCELLANEOUS INCOME	$7,710	-$198	$500	$500	$500	0%
Total Other Revenues:	**$7,710**	**-$198**	**$500**	**$500**	**$500**	**0%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTIONS FUND SURPLUS	$0	$0	$798	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$798**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$587,137**	**$544,287**	**$617,993**	**$926,433**	**$1,047,799**	**69.5%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
SALARIES AND WAGES	$330	$3,109	$116,893	$108,000	$147,168	25.9%
ON SITE PAYROLL - MANAGERS	$95,923	$113,192	$0	$0	$0	0%
EMPLOYEE BENEFITS	$1,597	$1,335	$46,147	$34,100	$44,299	-4%
UNIFORM ALLOWANCE	$1,118	$1,031	$700	$700	$700	0%
FICA AND MEDICARE	$0	$0	$8,942	$8,000	$11,515	28.8%
Total Salaries and Benefits:	**$98,968**	**$118,667**	**$172,682**	**$150,800**	**$203,682**	**18%**
Operations						
EMPLOYEE BENEFITS - MANAGERS	$48,961	$47,802	$0	$0	$0	0%
BOOKS, SUBSCRIPTIONS &DUES	$770	$299	$800	$800	$840	5%
PUBLIC NOTICING	$296	$1,475	$300	$300	$300	0%
TRAVEL	$4,237	$919	$4,200	$4,200	$2,000	-52.4%
OFFICE SUPPLIES	$354	$730	$300	$1,300	$800	166.7%
EQUIPMENT MAINTENANCE	$3,144	$12,993	$4,000	$8,500	$7,500	87.5%
UTILITIES	$7,999	$10,056	$9,500	$9,500	$10,670	12.3%
TELEPHONE	$1,687	$1,659	$1,900	$1,900	$1,970	3.7%
GASOLINE & OIL	$4,497	$6,420	$4,500	$4,500	$4,500	0%
PROFESSIONAL SERVICES	$27,961	$116,700	$100,000	$123,000	$100,000	0%
TRAINING	$2,050	$369	$2,000	$2,000	$2,500	25%
LEGAL	$148,700	$240,868	$148,700	$90,000	$65,000	-56.3%
SPECIAL SUPPLIES	$4,146	$9,338	$9,000	$9,000	$9,000	0%
INSURANCE	$3,644	$4,968	$3,900	$4,650	$5,100	30.8%
SNOW REMOVAL	$8,739	$8,739	$8,700	$0	$0	-100%
EQUIPMENT	$3,409	$8,918	$20,000	$6,800	$58,040	190.2%
INTERNAL SERVICE CHARGE - IT	$0	$0	$1,898	$1,898	$5,025	164.8%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$2,474	$2,520	$4,800	94%
Total Operations:	**$270,594**	**$472,253**	**$322,172**	**$270,868**	**$278,045**	**-13.7%**
Capital Outlay						
BUILDING	$870	$2,034	$3,000	$300	$1,000	-66.7%
IMPROV. OTHER THAN BUILDINGS	$3,000	$1,698	$3,000	$7,000	$7,000	133.3%
CAPITAL EQUIPMENT	$0	$4,136	$0	$0	$0	0%
Total Capital Outlay:	**$3,870**	**$7,868**	**$6,000**	**$7,300**	**$8,000**	**33.3%**
Transfers						
TRANSFER TO GENERAL FUND - INDIRECT SALARIES	$66,898	$55,571	$95,802	$46,500	$82,815	-13.6%
TRANSFER TO GENERAL FUND - INDIRECT BENEFITS	$30,114	$24,033	$16,341	$21,400	$24,663	50.9%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TRANSFER TO AIRPORT CAPITAL IMPROVEMENTS	$0	$0	$0	$610,000	$385,000	N/A
Total Transfers:	**$97,012**	**$79,604**	**$112,143**	**$677,900**	**$492,479**	**339.2%**
Total Expense Objects:	**$470,444**	**$678,392**	**$612,997**	**$1,106,868**	**$982,205**	**60.2%**

Airport Capital Fund (41)

The Airport Capital Improvements Fund accounts for all capital investments at Heber Valley Airport.

Airport Capital Fund (41) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$99,799	$69,710	-$313,284	-$313,284	$96,617
Revenues	$153,316	$29,500	$758,853	$873,117	$1,720,603
Expenditures	$182,779	$297,092	$709,000	$463,216	$1,718,640
Total Revenues Less Expenditures:	-$29,463	-$267,592	$49,853	$409,901	$1,963
Ending Fund Balance:	$70,336	-$197,882	-$263,431	$96,617	$98,580

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental						
FEDERAL GRANTS	$82,080	$29,500	$510,707	$250,184	$1,066,625	108.9%
STATE GRANT	$70,924	$0	$248,146	$12,933	$268,978	8.4%
Total Intergovernmental:	**$153,004**	**$29,500**	**$758,853**	**$263,117**	**$1,335,603**	**76%**
Interest						
INTEREST EARNINGS	$312	$0	$0	$0	$0	0%
Total Interest:	**$312**	**$0**	**$0**	**$0**	**$0**	**0%**
Allocated Operational Costs & Contributions						
CONTRIBUTIONS FROM OTHER FUNDS	$0	$0	$0	$610,000	$385,000	N/A
Total Allocated Operational Costs & Contributions:	**$0**	**$0**	**$0**	**$610,000**	**$385,000**	**N/A**
Total Revenue Source:	**$153,316**	**$29,500**	**$758,853**	**$873,117**	**$1,720,603**	**126.7%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
PROFESSIONAL SERVICES	$69,588	$207,662	$0	$200,000	$60,000	N/A
EQUIPMENT	$17,965	$0	$56,000	$0	$56,000	0%
Total Operations:	**$87,553**	**$207,662**	**$56,000**	**$200,000**	**$116,000**	**107.1%**
Capital Outlay						
BUILDING AND IMPROVEMENTS	$95,226	$0	$653,000	$263,216	$702,640	7.6%
CAPITAL EQUIPMENT	$0	$21,318	$0	$0	$0	0%
CAPITAL PROJECTS	$0	$68,112	$0	$0	$900,000	N/A
Total Capital Outlay:	**$95,226**	**$89,430**	**$653,000**	**$263,216**	**$1,602,640**	**145.4%**
Total Expense Objects:	**$182,779**	**$297,092**	**$709,000**	**$463,216**	**$1,718,640**	**142.4%**

Capital Improvement Fund (42)

The Capital Improvement Fund accounts for general government capital facilities projects.

Capital Improvement Fund (42) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	**$1,686,900**	**$2,611,809**	**$4,652,818**	**$4,652,818**	**$4,897,055**
Revenues					
Local Grant	$250,000	$0	$0	$0	$0
Interest Income	$5,447	$0	$30,000	$0	$0
Miscellaneous Revenue	$0	$0	$600,000	$600,000	$0
Transfer From Other Funds	$1,573,873	$2,300,000	$2,037,271	$2,798,037	$151,000
Contributions From Surplus	$0	$0	$2,909,647	$0	$0
Total Revenues:	**$1,829,320**	**$2,300,000**	**$6,861,918**	**$3,398,037**	**$151,000**
Expenditures					
Buildings & Land	$975,090	$37,248	$926,647	$320,000	$3,905,000
Improvements Other Than Buildi	$43,521	$221,743	$5,571,000	$2,833,800	$580,000
Total Expenditures:	**$1,021,130**	**$258,991**	**$6,497,647**	**$3,153,800**	**$4,485,000**
Total Revenues Less Expenditures:	**$808,190**	**$2,041,009**	**$364,271**	**$244,237**	**-$4,334,000**
Ending Fund Balance:	**$2,495,090**	**$4,652,818**	**$5,017,089**	**$4,897,055**	**$563,055**

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental						
FEDERAL GRANTS	$0	$0	$1,285,000	$0	$0	-100%
LOCAL GRANT	$250,000	$0	$0	$0	$0	0%
Total Intergovernmental:	**$250,000**	**$0**	**$1,285,000**	**$0**	**$0**	**-100%**
Interest						
INTEREST INCOME	$5,447	$0	$30,000	$0	$0	-100%
Total Interest:	**$5,447**	**$0**	**$30,000**	**$0**	**$0**	**-100%**
Other Revenues						
MISCELLANEOUS REVENUE	$0	$0	$600,000	$600,000	$0	-100%
Total Other Revenues:	**$0**	**$0**	**$600,000**	**$600,000**	**$0**	**-100%**
Allocated Operational Costs & Contributions						
TRANSFER FROM OTHER FUNDS	$1,573,873	$2,300,000	$2,037,271	$2,798,037	$151,000	-92.6%
Total Allocated Operational Costs & Contributions:	**$1,573,873**	**$2,300,000**	**$2,037,271**	**$2,798,037**	**$151,000**	**-92.6%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTIONS FROM SURPLUS	$0	$0	$2,909,647	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$2,909,647**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$1,829,320**	**$2,300,000**	**$6,861,918**	**$3,398,037**	**$151,000**	**-97.8%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
PROFESSIONAL SERVICES	$2,519	$0	$0	$0	$0	0%
Total Operations:	**$2,519**	**$0**	**$0**	**$0**	**$0**	**0%**
Capital Outlay						
BUILDINGS & LAND	$975,090	$37,248	$926,647	$320,000	$3,905,000	321.4%
IMPROVEMENTS OTHER THAN BUILDI	$43,521	$221,743	$5,571,000	$2,833,800	$580,000	-89.6%
Total Capital Outlay:	**$1,018,611**	**$258,991**	**$6,497,647**	**$3,153,800**	**$4,485,000**	**-31%**
Total Expense Objects:	**$1,021,130**	**$258,991**	**$6,497,647**	**$3,153,800**	**$4,485,000**	**-31%**

Impact Fee Fund - Public Safety (43)

The Public Safety Impact Fee Fund accounts for public safety impact fees which are considered a restricted revenue source. Impact fees can only be spent on professional fees, debt service, or future projects that are made necessary by new development.

Impact Fee Fund - Public Safety (43) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	$2,190	$2,190	$99,185
Revenues	$0	$62,190	$128,238	$225,233	$74,641
Expenditures	$0	$60,000	$128,238	$128,238	$128,238
Total Revenues Less Expenditures:	$0	$2,190	$0	$96,995	-$53,597
Ending Fund Balance:	N/A	N/A	$2,190	$99,185	$45,588

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Interest						
INTEREST INCOME	$0	$0	$2,000	$4,100	$4,500	125%
Total Interest:	**$0**	**$0**	**$2,000**	**$4,100**	**$4,500**	**125%**
Other Revenues						
PUBLIC SAFETY IMPACT FEE	$0	$62,190	$119,238	$221,133	$70,141	-41.2%
Total Other Revenues:	**$0**	**$62,190**	**$119,238**	**$221,133**	**$70,141**	**-41.2%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTIONS - FUND SURPLUS	$0	$0	$7,000	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$7,000**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$0**	**$62,190**	**$128,238**	**$225,233**	**$74,641**	**-41.8%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Transfers						
TRANSFER TO DEBT SERVICE - PRINCIPAL	$0	$60,000	$128,238	$128,238	$128,238	0%
Total Transfers:	**$0**	**$60,000**	**$128,238**	**$128,238**	**$128,238**	**0%**
Total Expense Objects:	**$0**	**$60,000**	**$128,238**	**$128,238**	**$128,238**	**0%**

Impact Fee Fund - Streets (46)

The Streets Impact Fee Fund accounts for street impact fees which are considered a restricted revenue source. Impact fees can only be spent on street projects that are made necessary by development.

Impact Fee Fund - Streets (46) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$2,744,621	$4,087,965	$4,282,081	$4,282,081	$1,705,848
Revenues	$1,352,144	$2,280,446	$5,493,687	$1,090,485	$755,851
Expenditures	$8,801	$2,086,330	$5,493,687	$3,666,718	$2,324,658
Total Revenues Less Expenditures:	$1,343,343	$194,116	$0	-$2,576,233	-$1,568,807
Ending Fund Balance:	$4,087,964	$4,282,081	$4,282,081	$1,705,848	$137,041

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Interest						
INTEREST INCOME	$17,405	$0	$50,000	$220,600	$90,000	80%
Total Interest:	**$17,405**	**$0**	**$50,000**	**$220,600**	**$90,000**	**80%**
Other Revenues						
STREET IMPACT FEE	$1,048,688	$1,638,910	$870,048	$869,885	$665,851	-23.5%
Total Other Revenues:	**$1,048,688**	**$1,638,910**	**$870,048**	**$869,885**	**$665,851**	**-23.5%**
Allocated Operational Costs & Contributions						
CONTRIBUTIONS FROM OTHER FUNDS	$286,051	$641,536	$0	$0	$0	0%
Total Allocated Operational Costs & Contributions:	**$286,051**	**$641,536**	**$0**	**$0**	**$0**	**0%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTIONS - FUND SURPLUS	$0	$0	$4,573,639	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$4,573,639**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$1,352,144**	**$2,280,446**	**$5,493,687**	**$1,090,485**	**$755,851**	**-86.2%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
PROFESSIONAL & TECHNICAL SERVI	$0	$58,144	$0	$36,032	$0	0%
INTEREST EXPENSE	$4,299	$4,165	$0	$0	$0	0%
Total Operations:	**$4,299**	**$62,309**	**$0**	**$36,032**	**$0**	**0%**
Capital Outlay						
IMPROVEMENTS OTHER THAN BUILDI	$4,502	$2,024,021	$5,473,000	$3,610,000	$2,304,000	-57.9%
Total Capital Outlay:	**$4,502**	**$2,024,021**	**$5,473,000**	**$3,610,000**	**$2,304,000**	**-57.9%**
Other Operating						
DEBT SERVICE RESERVE FUND	$0	$0	$2,962	$2,962	$2,962	0%
Total Other Operating:	**$0**	**$0**	**$2,962**	**$2,962**	**$2,962**	**0%**
Transfers						
TRANSFER TO DEBT SERVICE - PRINCIPAL	$0	$0	$13,694	$13,694	$13,802	0.8%
TRANSFER TO DEBT SERVICE - INTEREST	$0	$0	$4,031	$4,030	$3,894	-3.4%
Total Transfers:	**$0**	**$0**	**$17,725**	**$17,724**	**$17,696**	**-0.2%**
Total Expense Objects:	**$8,801**	**$2,086,330**	**$5,493,687**	**$3,666,718**	**$2,324,658**	**-57.7%**

Impact Fee Fund - Parks (47)

The Parks Impact Fee Fund accounts for parks impact fees which are considered a restricted revenue source. Impact fees can only be spent on park projects that are made necessary by new development.

Impact Fee Fund - Parks (47) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$1,117,133	$2,797,998	$4,206,261	$4,206,261	$3,827,161
Revenues	$1,695,035	$1,673,685	$3,202,000	$1,328,900	$1,214,117
Expenditures	$14,170	$265,422	$3,202,000	$1,708,000	$4,746,000
Total Revenues Less Expenditures:	$1,680,865	$1,408,263	$0	-$379,100	-$3,531,883
Ending Fund Balance:	$2,797,998	$4,206,261	$4,206,261	$3,827,161	$295,278

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental						
STATE GRANT	$0	$0	$140,000	$0	$0	-100%
Total Intergovernmental:	**$0**	**$0**	**$140,000**	**$0**	**$0**	**-100%**
Interest						
INTEREST INCOME	$10,399	$0	$50,000	$228,900	$90,000	80%
Total Interest:	**$10,399**	**$0**	**$50,000**	**$228,900**	**$90,000**	**80%**
Other Revenues						
PARK IMPACT FEE	$1,684,636	$1,673,685	$2,012,118	$1,100,000	$1,124,117	-44.1%
Total Other Revenues:	**$1,684,636**	**$1,673,685**	**$2,012,118**	**$1,100,000**	**$1,124,117**	**-44.1%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTIONS - FUND SURPLUS	$0	$0	$999,882	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$999,882**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$1,695,035**	**$1,673,685**	**$3,202,000**	**$1,328,900**	**$1,214,117**	**-62.1%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Capital Outlay						
IMPROVEMENTS OTHER THAN BUILDI	$14,170	$265,422	$3,202,000	$1,708,000	$4,746,000	48.2%
Total Capital Outlay:	**$14,170**	**$265,422**	**$3,202,000**	**$1,708,000**	**$4,746,000**	**48.2%**
Total Expense Objects:	**$14,170**	**$265,422**	**$3,202,000**	**$1,708,000**	**$4,746,000**	**48.2%**

Capital Improvement Fund - Transportation Tax (48)

The Transportation Tax Fund is used to account for roadway projects funded by the Utah State Transportation Tax.

Capital Improvement Fund - Transportation Tax (48) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$2,992,579	$4,164,560	$9,134,010	$9,134,010	$1,302,308
Revenues	$2,545,051	$7,232,614	$4,144,000	$2,846,200	$2,185,000
Expenditures	$1,373,072	$2,263,165	$10,791,000	$10,677,902	$1,433,392
Total Revenues Less Expenditures:	$1,171,979	$4,969,449	-$6,647,000	-$7,831,702	$751,608
Ending Fund Balance:	$4,164,558	$9,134,009	$2,487,010	$1,302,308	$2,053,916

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Sales Tax						
TRANSPORTATION SALES TAX	$1,971,013	$2,102,891	$1,600,000	$2,097,000	$2,140,000	33.8%
Total Sales Tax:	**$1,971,013**	**$2,102,891**	**$1,600,000**	**$2,097,000**	**$2,140,000**	**33.8%**
Intergovernmental						
FEDERAL GRANT	$557,710	$0	$0	$0	$0	0%
STATE GRANT	$0	$0	$476,000	$476,000	$0	-100%
Total Intergovernmental:	**$557,710**	**$0**	**$476,000**	**$476,000**	**$0**	**-100%**
Interest						
INTEREST INCOME	$16,328	$10,723	$50,000	$273,200	$45,000	-10%
Total Interest:	**$16,328**	**$10,723**	**$50,000**	**$273,200**	**$45,000**	**-10%**
Other Revenues						
MISCELANEOUS INCOME	$0	$78,000	$0	$0	$0	0%
BOND PROCEEDS	$0	$5,041,000	$0	$0	$0	0%
Total Other Revenues:	**$0**	**$5,119,000**	**$0**	**$0**	**$0**	**0%**
Allocated Operational Costs & Contributions from Surplus						
APPROPRIATED SURPLUS	$0	$0	$2,018,000	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$2,018,000**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$2,545,051**	**$7,232,614**	**$4,144,000**	**$2,846,200**	**$2,185,000**	**-47.3%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
PROF. & TECHNICAL SERVICES	$80	$0	$0	$0	$0	0%
PAYING AGENTS FEES	$0	$43,109	$0	$0	$0	0%
Total Operations:	**$80**	**$43,109**	**$0**	**$0**	**$0**	**0%**
Capital Outlay						
ROAD MAINTENANCE/CONSTRUCTION	$1,086,941	$1,578,520	$10,491,000	$10,391,000	$1,146,000	-89.1%
Total Capital Outlay:	**$1,086,941**	**$1,578,520**	**$10,491,000**	**$10,391,000**	**$1,146,000**	**-89.1%**
Transfers						
TRANSFER TO STREET IMPACT FEES	$286,051	$641,536	$0	$0	$0	0%
TRANSFER TO DEBT SERVICE	$0	$0	$300,000	$286,902	$287,392	-4.2%
Total Transfers:	**$286,051**	**$641,536**	**$300,000**	**$286,902**	**$287,392**	**-4.2%**
Total Expense Objects:	**$1,373,072**	**$2,263,165**	**$10,791,000**	**$10,677,902**	**$1,433,392**	**-86.7%**

Capital Improvement Fund - Class C Road (49) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$1,591,852	$1,854,205	$2,196,800	$2,196,800	$1,391,980
Revenues	$825,352	$884,913	$820,000	$1,533,180	$1,000,000
Expenditures	$563,000	$542,319	$2,838,000	$2,338,000	$816,000
Total Revenues Less Expenditures:	$262,352	$342,594	-$2,018,000	-$804,820	$184,000
Ending Fund Balance:	$1,854,204	$2,196,799	$178,800	$1,391,980	$1,575,980

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Other Taxes						
Class C Road Fund Allotment						
CLASS C ROAD FUND ALLOTMENT	$818,630	$884,913	$800,000	$1,533,180	$1,000,000	25%
Total Class C Road Fund Allotment:	**$818,630**	**$884,913**	**$800,000**	**$1,533,180**	**$1,000,000**	**25%**
Total Other Taxes:	**$818,630**	**$884,913**	**$800,000**	**$1,533,180**	**$1,000,000**	**25%**
Interest						
Interest Income						
INTEREST INCOME	$6,722	$0	$20,000	$0	$0	-100%
Total Interest Income:	**$6,722**	**$0**	**$20,000**	**$0**	**$0**	**-100%**
Total Interest:	**$6,722**	**$0**	**$20,000**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$825,352**	**$884,913**	**$820,000**	**$1,533,180**	**$1,000,000**	**22%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Transfers						
Transfer To Debt Service - Principal						
TRANSFER TO DEBT SERVICE - PRINCIPAL	$0	$0	$665,000	$665,000	$665,000	0%
Total Transfer To Debt Service - Principal:	**$0**	**$0**	**$665,000**	**$665,000**	**$665,000**	**0%**
Transfer To Other Fund						
TRANSFER TO OTHER FUND	$563,000	$542,319	$2,173,000	$1,673,000	$151,000	-93.1%
Total Transfer To Other Fund:	**$563,000**	**$542,319**	**$2,173,000**	**$1,673,000**	**$151,000**	**-93.1%**
Total Transfers:	**$563,000**	**$542,319**	**$2,838,000**	**$2,338,000**	**$816,000**	**-71.2%**
Total Expense Objects:	**$563,000**	**$542,319**	**$2,838,000**	**$2,338,000**	**$816,000**	**-71.2%**

North Village Impact Fee Fund (60)

North Village Impact Fee Fund (60) Comprehensive Summary

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	N/A	$0	$0	$218,743
Revenues	$0	$0	$218,743	$419,150
Total Revenues Less Expenditures:	$0	$0	$218,743	$419,150
Ending Fund Balance:	N/A	$0	$218,743	$637,893

Revenues by Source

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Interest					
INTEREST INCOME	$0	$0	$4,800	$14,000	N/A
Total Interest:	**$0**	**$0**	**$4,800**	**$14,000**	**N/A**
Other Revenues					
STORM WATER IMPACT FEE	$0	$0	$0	$230,250	N/A
STREET IMPACT FEE	$0	$0	$213,943	$174,900	N/A
Total Other Revenues:	**$0**	**$0**	**$213,943**	**$405,150**	**N/A**
Total Revenue Source:	**$0**	**$0**	**$218,743**	**$419,150**	**N/A**

Expenditures by Expense Type

Name	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display	

Culinary Water Fund Summary

The purpose of the Water Fund is to assure an adequate supply of potable water for the citizens of Heber City. This fund accounts for the maintenance of culinary water distribution lines, storage tanks, and wells. The Water Department's focus is on Water Rights, Water Quality, Asset Management, System Mapping, and Water Modeling. Heber City services 5,380 water accounts.

Culinary Water Fund Summary Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	**$3,387,775**	**$19,858,768**	**$12,697,055**	**$12,697,055**	**$7,282,841**
Revenues					
Charges for Services	$2,561,088	$2,791,410	$2,840,000	$2,800,000	$3,339,000
Intergovernmental	$0	$8,452	$0	$0	$0
Fines & Forfeitures	$21,359	$23,631	$22,500	$31,000	$31,000
Interest	$36,657	$373,597	$153,500	$618,200	$383,900
Other Revenues	$1,161,383	$1,147,638	$729,983	$437,359	$687,397
Allocated Operational Costs & Contributions	$2,611,005	$7,170,000	$1,700,000	$1,900,000	$1,525,000
Allocated Operational Costs & Contributions from Surplus	$520,830	$0	$6,441,540	$0	$0
Total Revenues:	**$6,912,322**	**$11,514,728**	**$11,887,523**	**$5,786,559**	**$5,966,297**
Expenditures					
Salaries and Benefits	$839,039	$804,670	$1,096,896	$896,900	$845,378
Operations	$1,786,189	$2,132,504	$1,140,441	$759,834	$739,319
Capital Outlay	$5,217,079	$0	$6,839,434	$6,288,934	$5,325,104
Other Operating	$0	$0	$6,621	$6,621	$6,621
Transfers	$2,977,798	$7,623,901	$2,748,696	$3,248,484	$2,887,026
Total Expenditures:	**$10,820,105**	**$10,561,075**	**$11,832,088**	**$11,200,773**	**$9,803,448**
Total Revenues Less Expenditures:	**-$3,907,783**	**$953,653**	**$55,435**	**-$5,414,214**	**-$3,837,151**
Ending Fund Balance:	**-$520,008**	**$20,812,421**	**$12,752,490**	**$7,282,841**	**$3,445,690**

Culinary Water Fund (51)

The purpose of the Water Fund is to assure an adequate supply of potable water for the citizens of Heber City. This fund accounts for the maintenance of culinary water distribution lines, storage tanks, and wells. The Water Department's focus is on Water Rights, Water Quality, Asset Management, System Mapping, and Water Modeling. Heber City services 5,380 water accounts.

Culinary Water Fund (51) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$754,196	$18,333,615	$2,527,588	$2,527,588	$818,437
Revenues	$5,761,448	$3,199,365	$4,979,106	$3,181,500	$3,644,400
Expenditures	$2,989,208	$10,507,583	$4,979,106	$4,890,651	$4,459,816
Total Revenues Less Expenditures:	$2,772,240	-$7,308,218	$0	-$1,709,151	-$815,416
Ending Fund Balance:	$3,526,436	$11,025,397	$2,527,588	$818,437	$3,021

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services						
METERED WATER SALES	$2,447,725	$2,659,417	$2,730,000	$2,730,000	$3,269,000	19.7%
HOOK-UP FEES - WATER	$99,588	$123,249	$100,000	$60,000	$60,000	-40%
CHANGE OF OWNERSHIP FEE	$13,775	$8,744	$10,000	$10,000	$10,000	0%
Total Charges for Services:	**$2,561,088**	**$2,791,410**	**$2,840,000**	**$2,800,000**	**$3,339,000**	**17.6%**
Intergovernmental						
STATE GRANT	$0	$8,452	$0	$0	$0	0%
Total Intergovernmental:	**$0**	**$8,452**	**$0**	**$0**	**$0**	**0%**
Fines & Forfeitures						
PENALTY - LATE FEES	$12,996	$15,781	$14,500	$23,000	$23,000	58.6%
DELINQUENT ACCT. RECONNECT FEE	$8,363	$7,850	$8,000	$8,000	$8,000	0%
Total Fines & Forfeitures:	**$21,359**	**$23,631**	**$22,500**	**$31,000**	**$31,000**	**37.8%**
Interest						
INTEREST INCOME	$16,832	$373,597	$100,000	$338,200	$271,400	171.4%
Total Interest:	**$16,832**	**$373,597**	**$100,000**	**$338,200**	**$271,400**	**171.4%**
Other Revenues						
SALE OF FIXED ASSETS	$25,978	$0	$5,000	$5,000	$0	-100%
MISCELLANEOUS REVENUE	$4,356	$2,275	$3,000	$7,300	$3,000	0%
Total Other Revenues:	**$30,334**	**$2,275**	**$8,000**	**$12,300**	**$3,000**	**-62.5%**
Allocated Operational Costs & Contributions						
CONTRIBUTIONS FROM OTHER FUNDS	$2,611,005	$0	$0	$0	$0	0%
Total Allocated Operational Costs & Contributions:	**$2,611,005**	**$0**	**$0**	**$0**	**$0**	**0%**
Allocated Operational Costs & Contributions from Surplus						
DEVELOPER CONTRIBUTIONS	$520,830	$0	$0	$0	$0	0%
CONTRIBUTIONS FROM SURPLUS	$0	$0	$2,008,606	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$520,830**	**$0**	**$2,008,606**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$5,761,448**	**$3,199,365**	**$4,979,106**	**$3,181,500**	**$3,644,400**	**-26.8%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
SALARIES AND WAGES	$430,894	$535,982	$713,672	$573,100	$553,691	-22.4%
OVERTIME	$24,566	$51,319	$20,000	$36,300	$32,961	64.8%
EMPLOYEE BENEFITS	$248,216	$217,369	$308,628	$247,900	$216,569	-29.8%
PENSION EXPENSE YEAR-END	$135,363	$0	$0	$0	$0	0%
FICA AND MEDICARE	$0	$0	$54,596	$39,600	$42,158	-22.8%
Total Salaries and Benefits:	**$839,039**	**$804,670**	**$1,096,896**	**$896,900**	**$845,378**	**-22.9%**
Operations						
UNIFORM ALLOWANCE	$5,558	$6,915	$9,124	$9,000	$9,520	4.3%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$4,440	$3,266	$6,432	$5,500	$6,000	-6.7%
PUBLIC NOTICES	$3,612	$3,634	$9,000	$7,500	$7,600	-15.6%
TRAVEL	$1,642	$2,574	$6,500	$5,800	$6,000	-7.7%
OFFICE SUPPLIES	$1,870	$998	$3,000	$3,000	$3,000	0%
EQUIP. SUPPLIES & MAINTENANCE	$21,200	$64,821	$40,000	$40,000	$8,705	-78.2%
BUILDINGS & GROUNDS	$6,193	$8,291	$14,660	$12,000	$9,500	-35.2%
UTILITIES	$130,673	$122,279	$135,000	$135,000	$130,200	-3.6%
TELEPHONE	$10,239	$11,267	$7,600	$12,250	$8,306	9.3%
GASOLINE & OIL	$17,603	$24,542	$25,000	$25,000	$25,000	0%
PROFESSIONAL SERVICES	$240,919	$204,864	$200,000	$200,000	$114,018	-43%
TRAINING	$8,116	$7,619	$9,320	$8,500	$10,160	9%
MEALS	$0	$0	$1,680	$1,680	$1,680	0%
SPECIAL SUPPLIES	$134,048	$93,472	$100,000	$100,000	$100,000	0%
INSURANCE	$33,621	$39,513	$43,000	$43,000	$43,500	1.2%
INTEREST EXPENSE	$96,992	$407,171	$377,237	$0	$0	-100%
MISCELLANEOUS	$19,509	$12,894	$12,000	$14,600	$14,600	21.7%
DEPRECIATION	$995,336	$1,042,247	$0	$0	$0	0%
EQUIPMENT	$51,805	$22,645	$109,152	$100,000	$202,280	85.3%
INTERNAL SERVICE CHARGE-IT	$0	$0	$12,634	$12,634	$17,550	38.9%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$16,462	$16,730	$16,700	1.4%
Total Operations:	**$1,783,376**	**$2,079,012**	**$1,137,801**	**$752,194**	**$734,319**	**-35.5%**
Other Operating						
Debt Service Reserve Fund						
DEBT SERVICE RESERVE FUND	$0	$0	$4,681	$4,681	$4,681	0%
Total Debt Service Reserve Fund:	**$0**	**$0**	**$4,681**	**$4,681**	**$4,681**	**0%**
Total Other Operating:	**$0**	**$0**	**$4,681**	**$4,681**	**$4,681**	**0%**

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Transfers						
TRANSFERS - TO GENERAL FUND INDIRECT SALARIES	$276,004	$336,669	$421,104	$354,000	$393,426	-6.6%
TRANSFERS - TO GENERAL FUND INDIRECT BENEFIT	$90,789	$117,232	$138,985	$126,000	$100,906	-27.4%
TRANSFER TO DEBT SERVICE - PRINCIPAL	$0	$0	$479,639	$479,639	$484,810	1.1%
TRANSFER - TO DEBT SERVICE - INTEREST	$0	$0	$0	$377,237	$371,296	N/A
TRANSFER - CULINARY WATER CAPITAL (66)	$0	$7,170,000	$1,700,000	$1,900,000	$1,525,000	-10.3%
Total Transfers:	**$366,793**	**$7,623,901**	**$2,739,728**	**$3,236,876**	**$2,875,438**	**5%**
Total Expense Objects:	**$2,989,208**	**$10,507,583**	**$4,979,106**	**$4,890,651**	**$4,459,816**	**-10.4%**

Culinary Water Impact Fee Fund (56)

The Culinary Water Impact Fee Fund is intended to account for water impact fee revenues, which are considered a restricted revenue source. These impact fees can only be spent on water projects that are made necessary by new growth.

Culinary Water Impact Fee Fund (56) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$2,769,215	$3,675,128	$5,137,467	$5,137,467	$4,828,338
Revenues	$1,149,595	$1,133,388	$1,059,983	$705,059	$796,897
Expenditures	$667,676	$53,492	$1,004,548	$1,014,188	$1,306,752
Total Revenues Less Expenditures:	$481,919	$1,079,896	$55,435	-$309,129	-$509,855
Ending Fund Balance:	$3,251,134	$4,755,024	$5,192,902	$4,828,338	$4,318,483

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Interest						
INTEREST INCOME	$18,546	$0	$50,000	$280,000	$112,500	125%
Total Interest:	**$18,546**	**$0**	**$50,000**	**$280,000**	**$112,500**	**125%**
Other Revenues						
IMPACT FEES	$1,131,049	$1,133,388	$721,983	$425,059	$684,397	-5.2%
Total Other Revenues:	**$1,131,049**	**$1,133,388**	**$721,983**	**$425,059**	**$684,397**	**-5.2%**
Allocated Operational Costs & Contributions from Surplus						
CONTRBUTIONS - SURPLUS	$0	$0	$288,000	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$288,000**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$1,149,595**	**$1,133,388**	**$1,059,983**	**$705,059**	**$796,897**	**-24.8%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
PROFESSIONAL & TECHNICAL SERVICE	$0	$50,767	$0	$5,000	$5,000	N/A
INTEREST EXPENSE	$2,813	$2,725	$2,640	$2,640	$0	-100%
Total Operations:	**$2,813**	**$53,492**	**$2,640**	**$7,640**	**$5,000**	**89.4%**
Capital Outlay						
IMPROVEMENTS OTHER THAN BUILDING	$221,621	$0	$991,000	$993,000	$1,288,224	30%
CAPITAL EXPENSE OFFSET	$221,621	$0	$0	$0	$0	0%
Total Capital Outlay:	**$443,242**	**$0**	**$991,000**	**$993,000**	**$1,288,224**	**30%**
Other Operating						
DEBT SERVICE RESERVE FUND	$0	$0	$1,940	$1,940	$1,940	0%
Total Other Operating:	**$0**	**$0**	**$1,940**	**$1,940**	**$1,940**	**0%**
Transfers						
CONTRIBUTIONS TO CULINARY WATER FUND	$221,621	$0	$0	$0	$0	0%
TRANSFER TO DEBT SERVICE - PRINCIPAL	$0	$0	$8,968	$8,968	$9,038	0.8%
TRANSFER TO DEBT SERVICE - INTEREST	$0	$0	$0	$2,640	$2,550	N/A
Total Transfers:	**$221,621**	**$0**	**$8,968**	**$11,608**	**$11,588**	**29.2%**
Total Expense Objects:	**$667,676**	**$53,492**	**$1,004,548**	**$1,014,188**	**$1,306,752**	**30.1%**

Culinary Water Capital Fund (66) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	-$135,636	-$2,149,975	$5,032,000	$5,032,000	$1,636,066
Revenues	$1,279	$7,181,975	$5,848,434	$1,900,000	$1,525,000
Expenditures	$7,163,221	$0	$5,848,434	$5,295,934	$4,036,880
Total Revenues Less Expenditures:	-$7,161,942	$7,181,975	$0	-$3,395,934	-$2,511,880
Ending Fund Balance:	-$7,297,578	$5,032,000	$5,032,000	$1,636,066	-$875,814

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Interest						
Interest Income						
INTEREST INCOME	$1,279	$0	$3,500	$0	$0	-100%
Total Interest Income:	**$1,279**	**$0**	**$3,500**	**$0**	**$0**	**-100%**
Total Interest:	**$1,279**	**$0**	**$3,500**	**$0**	**$0**	**-100%**
Other Revenues						
Sale Of Fixed Assets						
SALE OF FIXED ASSETS	$0	$11,975	$0	$0	$0	0%
Total Sale Of Fixed Assets:	**$0**	**$11,975**	**$0**	**$0**	**$0**	**0%**
Total Other Revenues:	**$0**	**$11,975**	**$0**	**$0**	**$0**	**0%**
Allocated Operational Costs & Contributions						
Transfer From Culinary Water Fund (51)						
TRANSFER FROM CULINARY WATER FUND (51)	$0	$7,170,000	$1,700,000	$1,900,000	$1,525,000	-10.3%
Total Transfer From Culinary Water Fund (51):	**$0**	**$7,170,000**	**$1,700,000**	**$1,900,000**	**$1,525,000**	**-10.3%**
Total Allocated Operational Costs & Contributions:	**$0**	**$7,170,000**	**$1,700,000**	**$1,900,000**	**$1,525,000**	**-10.3%**
Allocated Operational Costs & Contributions from Surplus						
Contributions - Surplus						
CONTRIBUTIONS - SURPLUS	$0	$0	$4,144,934	$0	$0	-100%
Total Contributions - Surplus:	**$0**	**$0**	**$4,144,934**	**$0**	**$0**	**-100%**
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$4,144,934**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$1,279**	**$7,181,975**	**$5,848,434**	**$1,900,000**	**$1,525,000**	**-73.9%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Capital Outlay						
IMPROV. OTHER THAN BUILDINGS	$2,071,755	$0	$4,946,500	$5,103,600	$3,394,000	-31.4%
CAPITAL EQUIPMENT	$312,698	$0	$901,934	$192,334	$642,880	-28.7%
CAPITAL EXPENSE OFFSET	$2,389,384	$0	$0	$0	$0	0%
Total Capital Outlay:	**$4,773,837**	**$0**	**$5,848,434**	**$5,295,934**	**$4,036,880**	**-31%**
Transfers						
CONTRIBUTIONS TO CULINARY WATER FUND	$2,389,384	$0	$0	$0	$0	0%
Total Transfers:	**$2,389,384**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Expense Objects:	**$7,163,221**	**$0**	**$5,848,434**	**$5,295,934**	**$4,036,880**	**-31%**

Sewer Fund Summary

The purpose of the Sewer Fund is to assure proper maintenance and operation of the City's sewer system. The system is composed of service lines, trunk lines, and sewer mains. Heber City services 6,997 sewer accounts. Heber City contracts with the Heber Valley Sewer District to treat its effluent.

Sewer Fund Summary Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	**$3,291,269**	**$12,789,801**	**$11,089,278**	**$11,089,278**	**$10,966,576**
Revenues					
Charges for Services	$2,255,295	$4,222,092	$4,193,000	$4,583,000	$5,095,000
Intergovernmental	$0	$10,565	$0	$0	$0
Fines & Forfeitures	$13,491	$15,464	$13,000	$26,000	$26,000
Interest	$26,729	$222,222	$202,000	$562,500	$253,300
Other Revenues	$967,534	$1,244,813	$573,697	$508,188	$534,488
Allocated Operational Costs & Contributions	$1,421,389	$10,736,313	$0	$9,692,000	$2,600,000
Allocated Operational Costs & Contributions from Surplus	$175,115	$0	$9,085,911	$7,692,000	$0
Total Revenues:	**$4,859,553**	**$16,451,469**	**$14,067,608**	**$23,063,688**	**$8,508,788**
Expenditures					
Salaries and Benefits	$727,834	$664,449	$851,648	$655,300	$792,242
Operations	$1,459,200	$2,715,800	$2,282,533	$2,102,834	$537,051
Capital Outlay	$3,284,393	$19,658	$9,659,807	$9,414,807	$6,096,297
Other Operating	$0	$0	$65,783	$118,599	$118,600
Transfers	$1,741,096	$7,426,961	$939,373	$10,894,850	$3,833,108
Total Expenditures:	**$7,212,523**	**$10,826,868**	**$13,799,144**	**$23,186,390**	**$11,377,298**
Total Revenues Less Expenditures:	**-$2,352,970**	**$5,624,601**	**$268,464**	**-$122,702**	**-$2,868,510**
Ending Fund Balance:	**$938,299**	**$18,414,402**	**$11,357,742**	**$10,966,576**	**$8,098,066**

Sewer Water Fund (52)

The purpose of the Sewer Fund is to assure proper maintenance and operation of the City's sewer system. The system is composed of service lines, trunk lines, and sewer mains. Heber City services 6,997 sewer accounts. Heber City contracts with the Heber Valley Sewer District to treat its effluent.

Sewer Water Fund (52) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$915,133	$10,937,692	$998,158	$998,158	$24,043
Revenues	$3,903,509	$8,157,877	$4,369,816	$12,759,483	$5,318,000
Expenditures	$2,504,039	$10,772,287	$4,101,352	$13,733,598	$5,268,034
Total Revenues Less Expenditures:	$1,399,470	-$2,614,410	$268,464	-$974,115	$49,966
Ending Fund Balance:	$2,314,603	$8,323,282	$1,266,622	$24,043	$74,009

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services						
HOOK-UP FEES - SEWER	$28,315	$35,667	$25,000	$25,000	$25,000	0%
SEWER SERVICE CHARGES	$2,226,980	$2,735,814	$2,428,000	$2,428,000	$3,240,000	33.4%
TCSSD FEES	$0	$0	$140,000	$530,000	$530,000	278.6%
HVSSD FEES	$0	$1,450,611	$1,600,000	$1,600,000	$1,300,000	-18.7%
Total Charges for Services:	**$2,255,295**	**$4,222,092**	**$4,193,000**	**$4,583,000**	**$5,095,000**	**21.5%**
Intergovernmental						
STATE GRANT	$0	$10,565	$0	$0	$0	0%
Total Intergovernmental:	**$0**	**$10,565**	**$0**	**$0**	**$0**	**0%**
Fines & Forfeitures						
PENALTY - LATE FEES	$13,491	$15,464	$13,000	$26,000	$26,000	100%
Total Fines & Forfeitures:	**$13,491**	**$15,464**	**$13,000**	**$26,000**	**$26,000**	**100%**
Interest						
INTEREST INCOME	$11,334	$222,222	$150,000	$430,600	$197,000	31.3%
Total Interest:	**$11,334**	**$222,222**	**$150,000**	**$430,600**	**$197,000**	**31.3%**
Other Revenues						
SALE OF FIXED ASSETS	$25,978	-$14,319	$10,000	$10,000	$0	-100%
INSURANCE PROCEEDS	$0	$0	$0	$4,510	$0	0%
MISCELLANEOUS REVENUE	$907	$0	$0	$13,373	$0	0%
Total Other Revenues:	**$26,885**	**-$14,319**	**$10,000**	**$27,883**	**$0**	**-100%**
Allocated Operational Costs & Contributions						
CONTRIBUTIONS FROM OTHER FUNDS	$1,421,389	$3,701,853	$0	$0	$0	0%
Total Allocated Operational Costs & Contributions:	**$1,421,389**	**$3,701,853**	**$0**	**$0**	**$0**	**0%**
Allocated Operational Costs & Contributions from Surplus						
DEVELOPERS CONTRIBUTION	$175,115	$0	$0	$0	$0	0%
CONTRIBUTIONS FROM SURPLUS	$0	$0	$3,816	$7,692,000	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$175,115**	**$0**	**$3,816**	**$7,692,000**	**$0**	**-100%**
Total Revenue Source:	**$3,903,509**	**$8,157,877**	**$4,369,816**	**$12,759,483**	**$5,318,000**	**21.7%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
SALARIES AND WAGES	$432,141	$462,091	$542,007	$436,500	$529,170	-2.4%
OVERTIME	$14,531	$32,396	$15,000	$9,100	$8,201	-45.3%
EMPLOYEE BENEFITS	$194,575	$169,962	$253,177	$180,800	$214,235	-15.4%
PENSION EXPENSE YEAR END	$86,587	$0	$0	$0	$0	0%
FICA AND MEDICARE	$0	$0	$41,464	$28,900	$40,636	-2%
Total Salaries and Benefits:	**$727,834**	**$664,449**	**$851,648**	**$655,300**	**$792,242**	**-7%**
Operations						
UNIFORM ALLOWANCE	$7,374	$10,430	$9,980	$9,980	$10,520	5.4%
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	$418	$1,628	$5,128	$4,800	$4,780	-6.8%
PUBLIC NOTICES	$6,176	$4,188	$7,000	$6,500	$6,000	-14.3%
TRAVEL	$2,066	$2,851	$6,000	$6,500	$6,000	0%
OFFICE SUPPLIES	$2,373	$1,206	$3,200	$3,200	$3,200	0%
EQUIP. SUPPLIES & MAINTENANCE	$28,778	$22,613	$33,100	$33,100	$7,450	-77.5%
BUILDINGS & GROUNDS	$7,726	$10,363	$17,400	$14,000	$11,000	-36.8%
UTILITIES	$9,169	$13,512	$12,500	$12,500	$14,910	19.3%
TELEPHONE	$6,245	$6,808	$7,000	$7,000	$6,826	-2.5%
GASOLINE & OIL	$24,051	$32,871	$25,500	$25,500	$25,500	0%
PROFESSIONAL SERVICES	$102,662	$79,331	$94,630	$88,000	$89,810	-5.1%
TRAINING	$8,535	$9,216	$14,400	$10,000	$14,400	0%
MEALS	$0	$0	$2,100	$2,100	$2,100	0%
SPECIAL SUPPLIES	$17,703	$16,836	$33,000	$20,000	$30,000	-9.1%
INSURANCE	$37,105	$42,855	$43,000	$46,520	$51,200	19.1%
INTEREST EXPENSE	$15,849	$31,006	$216,349	$0	$0	-100%
MISCELLANEOUS	$10,872	$13,585	$12,000	$12,000	$0	-100%
DEPRECIATION	$758,664	$740,207	$0	$0	$0	0%
EQUIPMENT	$69,228	$39,008	$91,775	$80,000	$228,830	149.3%
INTERNAL SERVICE - IT	$0	$0	$9,094	$9,094	$12,525	37.7%
INTERNAL SERVICE - ADMIN	$0	$0	$11,847	$12,040	$12,000	1.3%
OPERATING CHARGES H.V.S.S.D.	$341,504	$1,610,823	$1,600,000	$1,600,000	$0	-100%
PAYING AGENTS FEES	$0	$0	$0	$75,000	$0	0%
Total Operations:	**$1,456,498**	**$2,689,337**	**$2,255,003**	**$2,077,834**	**$537,051**	**-76.2%**
Other Operating						
DEBT SERVICE RESERVE FUND	$0	$0	$63,924	$116,740	$116,740	82.6%
Total Other Operating:	**$0**	**$0**	**$63,924**	**$116,740**	**$116,740**	**82.6%**
Transfers						

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TRANSFERS TO GENERAL FUND - INDIRECT SALARIES	$239,576	$291,902	$369,184	$313,000	$362,301	-1.9%
TRANSFERS TO GENERAL FUND - INDIRECT BENEFITS	$80,131	$100,599	$120,045	$111,000	$93,297	-22.3%
TRANSFER TO DEBT SERVICE - PRINCIPAL	$0	$0	$441,548	$540,548	$518,818	17.5%
TRANSFER TO DEBT SERVICE - INTEREST	$0	$0	$0	$227,176	$247,585	N/A
TRANSFER - WASTE WATER CAPITAL (67)	$0	$7,026,000	$0	$9,692,000	$2,600,000	N/A
Total Transfers:	**$319,707**	**$7,418,501**	**$930,777**	**$10,883,724**	**$3,822,001**	**310.6%**
Total Expense Objects:	**$2,504,039**	**$10,772,287**	**$4,101,352**	**$13,733,598**	**$5,268,034**	**28.4%**

Sewer Impact Fee Fund (57)

The Sewer Impact Fee Fund is intended to account for sewer impact fee revenues, which are considered a restricted revenue source. These impact fees can only be spent on sewer projects that are made necessary by new growth.

Sewer Impact Fee Fund (57) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$748,000	$1,167,766	$2,323,325	$2,323,325	$2,532,545
Revenues	$950,752	$1,190,482	$647,985	$612,205	$590,788
Expenditures	$710,662	$34,923	$647,985	$402,985	$658,664
Total Revenues Less Expenditures:	$240,090	$1,155,559	$0	$209,220	-$67,876
Ending Fund Balance:	$988,090	$2,323,325	$2,323,325	$2,532,545	$2,464,669

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Interest						
INTEREST INCOME	$10,103	$0	$35,000	$131,900	$56,300	60.9%
Total Interest:	**$10,103**	**$0**	**$35,000**	**$131,900**	**$56,300**	**60.9%**
Other Revenues						
IMPACT FEE	$940,649	$1,190,482	$563,697	$480,305	$534,488	-5.2%
Total Other Revenues:	**$940,649**	**$1,190,482**	**$563,697**	**$480,305**	**$534,488**	**-5.2%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTIONS - SURPLUS	$0	$0	$49,288	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$49,288**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$950,752**	**$1,190,482**	**$647,985**	**$612,205**	**$590,788**	**-8.8%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
PROFESSIONAL & TECHNICAL SERVICE	$0	$23,845	$25,000	$25,000	$0	-100%
INTEREST EXPENSE	$2,702	$2,618	$2,530	$0	$0	-100%
Total Operations:	**$2,702**	**$26,463**	**$27,530**	**$25,000**	**$0**	**-100%**
Capital Outlay						
IMPROVEMENTS OTHER THAN BUILDING	$528,284	$0	$610,000	$365,000	$645,697	5.9%
CAPITAL EXPENSE OFFSET	$89,838	$0	$0	$0	$0	0%
Total Capital Outlay:	**$618,122**	**$0**	**$610,000**	**$365,000**	**$645,697**	**5.9%**
Other Operating						
DEBT SERVICE RESERVE FUND	$0	$0	$1,859	$1,859	$1,860	0.1%
Total Other Operating:	**$0**	**$0**	**$1,859**	**$1,859**	**$1,860**	**0.1%**
Transfers						
CONTRIBUTIONS TO WASTE WATER FUND	$89,838	$0	$0	$0	$0	0%
TRANSFER TO DEBT SERVICE - PRINCIPAL	$0	$8,460	$8,596	$8,596	$8,663	0.8%
TRANSFER TO DEBT SERVICE - INTEREST	$0	$0	$0	$2,530	$2,444	N/A
Total Transfers:	**$89,838**	**$8,460**	**$8,596**	**$11,126**	**$11,107**	**29.2%**
Total Expense Objects:	**$710,662**	**$34,923**	**$647,985**	**$402,985**	**$658,664**	**1.6%**

Sewer Capital Fund (67)

The Sewer Capital Fund accounts for all sewer capital projects funded from non-restricted revenues.

Sewer Capital Fund (67) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$1,628,136	$684,343	$7,767,795	$7,767,795	$8,409,988
Revenues	$5,292	$7,103,110	$9,049,807	$9,692,000	$2,600,000
Expenditures	$3,997,822	$19,658	$9,049,807	$9,049,807	$5,450,600
Total Revenues Less Expenditures:	-$3,992,530	$7,083,452	$0	$642,193	-$2,850,600
Ending Fund Balance:	-$2,364,394	$7,767,795	$7,767,795	$8,409,988	$5,559,388

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Interest						
INTEREST INCOME	$5,292	$0	$17,000	$0	$0	-100%
Total Interest:	**$5,292**	**$0**	**$17,000**	**$0**	**$0**	**-100%**
Other Revenues						
SALE OF FIXED ASSETS	$0	$68,650	$0	$0	$0	0%
Total Other Revenues:	**$0**	**$68,650**	**$0**	**$0**	**$0**	**0%**
Allocated Operational Costs & Contributions						
TRANSFER FROM WASTE WATER OPER. (52)	$0	$7,026,000	$0	$9,692,000	$2,600,000	N/A
CONTRIBUTIONS-SEWER IMPACT PRINCIPAL	$0	$8,460	$0	$0	$0	0%
Total Allocated Operational Costs & Contributions:	**$0**	**$7,034,460**	**$0**	**$9,692,000**	**$2,600,000**	**N/A**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTIONS - SURPLUS	$0	$0	$9,032,807	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$9,032,807**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$5,292**	**$7,103,110**	**$9,049,807**	**$9,692,000**	**$2,600,000**	**-71.3%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Capital Outlay						
BUILDING	$0	$0	$27,600	$27,600	$0	-100%
IMPROV. OTHER THAN BUILDINGS`	$945,044	$0	$8,781,500	$8,781,500	$5,447,000	-38%
CAPITAL EQUIPMENT	$389,676	$19,658	$240,707	$240,707	$3,600	-98.5%
CAPITAL EXPENSE OFFSET	$1,331,551	$0	$0	$0	$0	0%
Total Capital Outlay:	**$2,666,271**	**$19,658**	**$9,049,807**	**$9,049,807**	**$5,450,600**	**-39.8%**
Transfers						
CONTRIBUTIONS TO WASTE WATER FUND	$1,331,551	$0	$0	$0	$0	0%
Total Transfers:	**$1,331,551**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Expense Objects:	**$3,997,822**	**$19,658**	**$9,049,807**	**$9,049,807**	**$5,450,600**	**-39.8%**

Storm Water Fund Summary

The purpose of the Storm Water Fund is to account for all activities related to maintaining the City's storm water system. Activities include street sweeping, storm drain maintenance, culvert repair and maintenance, and overall system management. The system serves 5,242 customers.

Storm Water Fund Summary Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	**$385,747**	**$453,614**	**$688,441**	**$688,441**	**$607,429**
Revenues					
Charges for Services	$625,626	$800,558	$930,000	$930,000	$1,060,000
Intergovernmental	$0	$3,522	$0	$0	$0
Fines & Forfeitures	$3,507	$4,258	$3,500	$6,700	$6,000
Interest	$1,965	$0	$8,750	$750	$14,800
Other Revenues	$302	-$7,353	$0	$4,510	$0
Allocated Operational Costs & Contributions	$0	$31,330	$204,177	$204,177	$265,000
Allocated Operational Costs & Contributions from Surplus	$0	$0	$106,725	$0	$0
Total Revenues:	**$631,400**	**$832,315**	**$1,253,152**	**$1,146,137**	**$1,345,800**
Expenditures					
Salaries and Benefits	$352,863	$364,850	$459,283	$450,200	$549,697
Operations	$233,510	$251,918	$206,163	$183,531	$175,915
Capital Outlay	$2	$0	$249,889	$286,089	$269,200
Other Operating	$0	$0	$3,654	$3,654	$3,654
Transfers	$71,992	$123,142	$336,075	$327,315	$429,972
Total Expenditures:	**$658,367**	**$739,910**	**$1,255,064**	**$1,250,789**	**$1,428,438**
Total Revenues Less Expenditures:	**-$26,967**	**$92,405**	**-$1,912**	**-$104,652**	**-$82,638**
Ending Fund Balance:	**$358,780**	**$546,019**	**$686,529**	**$583,789**	**$524,791**

Storm Water Fund (54)

The purpose of the Storm Water Fund is to account for all activities related to maintaining the City's storm water system. Activities include street sweeping, storm drain maintenance, culvert repair and maintenance, and overall system management. The system serves 5,242 customers.

Storm Water Fund (54) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$346,805	$408,652	$619,099	$619,099	$595,609
Revenues	$631,103	$800,985	$1,003,263	$941,210	$1,080,800
Expenditures	$633,961	$732,961	$1,005,175	$964,700	$1,159,238
Total Revenues Less Expenditures:	-$2,858	$68,024	-$1,912	-$23,490	-$78,438
Ending Fund Balance:	$343,947	$476,676	$617,187	$595,609	$517,171

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services						
STORM DRAIN FEES	$625,626	$800,558	$930,000	$930,000	$1,060,000	14%
Total Charges for Services:	**$625,626**	**$800,558**	**$930,000**	**$930,000**	**$1,060,000**	**14%**
Intergovernmental						
STATE GRANT	$0	$3,522	$0	$0	$0	0%
Total Intergovernmental:	**$0**	**$3,522**	**$0**	**$0**	**$0**	**0%**
Fines & Forfeitures						
PENALTY - LATE FEES	$3,507	$4,258	$3,500	$6,700	$6,000	71.4%
Total Fines & Forfeitures:	**$3,507**	**$4,258**	**$3,500**	**$6,700**	**$6,000**	**71.4%**
Interest						
INTEREST INCOME	$1,668	$0	$8,000	$0	$14,800	85%
Total Interest:	**$1,668**	**$0**	**$8,000**	**$0**	**$14,800**	**85%**
Other Revenues						
SALE OF FIXED ASSETS	$0	-$7,353	$0	$0	$0	0%
INSURANCE PROCEEDS	$0	$0	$0	$4,510	$0	0%
MISCELLANEOUS REVENUE	$302	$0	$0	$0	$0	0%
Total Other Revenues:	**$302**	**-$7,353**	**$0**	**$4,510**	**$0**	**0%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTIONS FROM SURPLUS	$0	$0	$61,763	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$61,763**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$631,103**	**$800,985**	**$1,003,263**	**$941,210**	**$1,080,800**	**7.7%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
SALARIES AND WAGES	$189,438	$173,707	$283,619	$290,600	$361,851	27.6%
OVERTIME	$21,546	$57,088	$4,000	$14,200	$14,100	252.5%
EMPLOYEE BENEFITS	$111,966	$134,055	$149,967	$125,700	$146,972	-2%
PENSION EXPENSE YEAR END	$29,913	$0	$0	$0	$0	0%
FICA AND MEDICARE	$0	$0	$21,697	$19,700	$26,774	23.4%
Total Salaries and Benefits:	**$352,863**	**$364,850**	**$459,283**	**$450,200**	**$549,697**	**19.7%**
Operations						
UNIFORM ALLOWANCE	$4,327	$6,677	$5,680	$5,680	$5,900	3.9%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$126	$527	$675	$500	$660	-2.2%
PUBLIC NOTICES	$1,444	$1,839	$1,300	$1,300	$1,100	-15.4%
TRAVEL	$553	$979	$1,800	$1,200	$1,800	0%
OFFICE SUPPLIES	$749	$382	$1,200	$1,200	$1,200	0%
EQUIPMENT MAINTENANCE	$12,220	$18,556	$14,000	$11,000	$2,810	-79.9%
BUILDINGS & GROUNDS	$2,575	$3,454	$6,210	$5,000	$4,000	-35.6%
UTILITIES	$3,056	$4,504	$4,200	$4,200	$4,980	18.6%
TELEPHONE	$2,691	$2,999	$3,150	$3,150	$3,060	-2.9%
GASOLINE & OIL	$6,152	$8,173	$9,000	$9,000	$8,500	-5.6%
PROF. & TECHNICAL SERVICES	$27,305	$29,178	$75,000	$70,000	$28,240	-62.3%
TRAINING	$1,706	$1,911	$3,100	$2,800	$3,000	-3.2%
MEALS	$0	$0	$700	$700	$700	0%
SPECIAL SUPPLIES	$11,596	$19,162	$11,000	$9,000	$10,000	-9.1%
INSURANCE	$7,431	$8,516	$8,500	$9,250	$10,200	20%
INTEREST EXPENSE	$5,305	$9,227	$4,972	$0	$0	-100%
MISCELLANEOUS	$7,765	$9,704	$9,780	$9,780	$0	-100%
DEPRECIATION	$87,287	$99,534	$0	$0	$0	0%
EQUIPMENT	$26,818	$19,647	$38,200	$32,000	$79,940	109.3%
INTERNAL SERVICE CHARGE - IT	$0	$0	$3,341	$3,341	$5,025	50.4%
INTERNAL SERVICE CHARGE - ADMIN	$0	$0	$4,355	$4,430	$4,800	10.2%
Total Operations:	**$209,106**	**$244,969**	**$206,163**	**$183,531**	**$175,915**	**-14.7%**
Other Operating						
DEBT SERVICE RESERVE FUND	$0	$0	$3,654	$3,654	$3,654	0%
Total Other Operating:	**$0**	**$0**	**$3,654**	**$3,654**	**$3,654**	**0%**
Transfers						
TRANSFERS TO GENERAL FUND - INDIRECT SALARIES	$55,095	$67,972	$85,752	$70,000	$113,510	32.4%
TRANSFERS TO GENERAL FUND - BENEFITS	$16,897	$23,840	$29,255	$31,275	$29,636	1.3%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TRANSFER TO DEBT SERVICE - PRINCIPAL	$0	$0	$16,891	$16,891	$17,024	0.8%
TRANSFER TO DEBT SERVICE - INTEREST	$0	$0	$0	$4,972	$4,803	N/A
TRANSFER - STORMWATER CAPITAL (68)	$0	$31,330	$204,177	$204,177	$265,000	29.8%
Total Transfers:	**$71,992**	**$123,142**	**$336,075**	**$327,315**	**$429,972**	**27.9%**
Total Expense Objects:	**$633,961**	**$732,961**	**$1,005,175**	**$964,700**	**$1,159,238**	**15.3%**

Storm Water Capital Fund (68)

The Storm Water Capital Fund accounts for all storm water capital projects funded from non-restricted revenues.

Storm Water Capital Fund (68) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$38,942	$44,962	$69,342	$69,342	$11,820
Revenues	$297	$31,330	$249,889	$204,927	$265,000
Expenditures	$24,406	$6,949	$249,889	$286,089	$269,200
Total Revenues Less Expenditures:	-$24,109	$24,381	$0	-$81,162	-$4,200
Ending Fund Balance:	$14,833	$69,343	$69,342	-$11,820	$7,620

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Interest						
INTEREST INCOME	$297	$0	$750	$750	$0	-100%
Total Interest:	**$297**	**$0**	**$750**	**$750**	**$0**	**-100%**
Allocated Operational Costs & Contributions						
CONTRIBUTION FROM UTILITY OPERATING	$0	$31,330	$0	$0	$0	0%
TRANSFER FROM STORMWATER FUND (54)	$0	$0	$204,177	$204,177	$265,000	29.8%
Total Allocated Operational Costs & Contributions:	**$0**	**$31,330**	**$204,177**	**$204,177**	**$265,000**	**29.8%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTIONS - SURPLUS	$0	$0	$44,962	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$44,962**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$297**	**$31,330**	**$249,889**	**$204,927**	**$265,000**	**6%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
PROF. & TECHNICAL SERVICES	$24,404	$6,949	$0	$0	$0	0%
Total Operations:	**$24,404**	**$6,949**	**$0**	**$0**	**$0**	**0%**
Capital Outlay						
IMPROV. OTHER THAN BUILDINGS	$1	$0	$249,889	$249,889	$268,000	7.2%
CAPITAL EQUIPMENT	$1	$0	$0	$36,200	$1,200	N/A
Total Capital Outlay:	**$2**	**$0**	**$249,889**	**$286,089**	**$269,200**	**7.7%**
Total Expense Objects:	**$24,406**	**$6,949**	**$249,889**	**$286,089**	**$269,200**	**7.7%**

Pressurized Irrigation Fund Summary

The purpose of the Pressurized Irrigation Operating Fund is to assure proper operation of the City's pressurized irrigation system. Heber City services 3,187 Pressurized Irrigation accounts.

Pressurized Irrigation Fund Summary Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	**$2,013,970**	**$6,929,768**	**$3,759,245**	**$3,759,245**	**$5,313,051**
Revenues					
Charges for Services	$791,425	$1,043,413	$887,500	$887,500	$1,207,000
Intergovernmental	$0	$2,113	$0	$2,600,000	$2,995,000
Fines & Forfeitures	$4,126	$5,010	$4,000	$4,000	$7,000
Interest	$14,645	$14,861	$90,000	$642,350	$138,300
Other Revenues	$252,765	$310,660	$289,055	$2,033,857	$273,904
Allocated Operational Costs & Contributions	$1,069,087	$3,426,471	$5,481,734	$4,817,000	$3,370,000
Allocated Operational Costs & Contributions from Surplus	$141,448	$0	$6,451,325	$0	$0
Total Revenues:	**$2,273,496**	**$4,802,528**	**$13,203,614**	**$10,984,707**	**$7,991,204**
Expenditures					
Salaries and Benefits	$159,601	$154,129	$201,380	$353,900	$338,879
Operations	$378,579	$426,754	$268,587	$176,587	$147,151
Capital Outlay	$2,138,174	$0	$6,926,734	$3,784,000	$7,584,446
Other Operating	$0	$0	$217	$217	$217
Transfers	$1,131,603	$2,977,533	$5,610,272	$5,116,197	$3,755,179
Total Expenditures:	**$3,807,957**	**$3,558,416**	**$13,007,190**	**$9,430,901**	**$11,825,872**
Total Revenues Less Expenditures:	**-$1,534,461**	**$1,244,112**	**$196,424**	**$1,553,806**	**-$3,834,668**
Ending Fund Balance:	**$479,509**	**$8,173,880**	**$3,955,669**	**$5,313,051**	**$1,478,383**

Pressurized Irrigation Fund (55)

The purpose of the Pressurized Irrigation Operating Fund is to assure proper operation of the City's pressurized irrigation system. Heber City services 3,187 Pressurized Irrigation accounts.

Pressurized Irrigation Fund (55) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$518,068	$6,161,037	-$196,242	-$196,242	$91,162
Revenues	$2,012,526	$1,591,868	$6,263,525	$5,930,950	$4,302,300
Expenditures	$600,383	$3,534,509	$6,077,101	$5,643,546	$4,238,075
Total Revenues Less Expenditures:	$1,412,143	-$1,942,641	$186,424	$287,404	$64,225
Ending Fund Balance:	$1,930,211	$4,218,396	-$9,818	$91,162	$155,387

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services						
HOOK-UP FEES - WATER	$154,119	$158,770	$125,000	$125,000	$74,000	-40.8%
PRESSURIZED IRRIGATION SALES	$624,648	$762,520	$747,500	$747,500	$1,118,000	49.6%
PRESSURIZED IRRIGATION ASSESSMENT	$12,658	$122,123	$15,000	$15,000	$15,000	0%
Total Charges for Services:	**$791,425**	**$1,043,413**	**$887,500**	**$887,500**	**$1,207,000**	**36%**
Intergovernmental						
FEDERAL GRANT	$0	$0	$0	$2,600,000	$2,995,000	N/A
STATE GRANTS	$0	$2,113	$0	$0	$0	0%
Total Intergovernmental:	**$0**	**$2,113**	**$0**	**$2,600,000**	**$2,995,000**	**N/A**
Fines & Forfeitures						
PENALTY - LATE FEES	$4,126	$5,010	$4,000	$4,000	$7,000	75%
Total Fines & Forfeitures:	**$4,126**	**$5,010**	**$4,000**	**$4,000**	**$7,000**	**75%**
Interest						
INTEREST INCOME	$6,259	$14,861	$70,000	$564,450	$93,300	33.3%
Total Interest:	**$6,259**	**$14,861**	**$70,000**	**$564,450**	**$93,300**	**33.3%**
Other Revenues						
MISCELLANEOUS REVENUE	$181	$0	$0	$1,875,000	$0	0%
Total Other Revenues:	**$181**	**$0**	**$0**	**$1,875,000**	**$0**	**0%**
Allocated Operational Costs & Contributions						
CONTRIBUTIONS FROM OTHER FUNDS	$1,069,087	$526,471	$0	$0	$0	0%
Total Allocated Operational Costs & Contributions:	**$1,069,087**	**$526,471**	**$0**	**$0**	**$0**	**0%**
Allocated Operational Costs & Contributions from Surplus						
DEVELOPER CONTRIBUTIONS	$141,448	$0	$0	$0	$0	0%
CONTRIBUTIONS FROM SURPLUS	$0	$0	$5,302,025	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$141,448**	**$0**	**$5,302,025**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$2,012,526**	**$1,591,868**	**$6,263,525**	**$5,930,950**	**$4,302,300**	**-31.3%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
SALARIES AND WAGES	$91,215	$105,703	$125,735	$235,600	$226,294	80%
OVERTIME	$3,875	$7,958	$3,000	$8,500	$7,540	151.3%
EMPLOYEE BENEFITS	$46,310	$40,468	$63,026	$93,800	$88,033	39.7%
PENSION EXPENSE YEAR END	$18,201	$0	$0	$0	$0	0%
FICA AND MEDICARE	$0	$0	$9,619	$16,000	$17,012	76.9%
Total Salaries and Benefits:	**$159,601**	**$154,129**	**$201,380**	**$353,900**	**$338,879**	**68.3%**
Operations						
UNIFORM ALLOWANCE	$2,998	$3,352	$4,344	$4,344	$5,210	19.9%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$84	$300	$428	$300	$416	-2.8%
PUBLIC NOTICES	$1,043	$1,046	$1,100	$1,100	$1,100	0%
TRAVEL	$242	$503	$1,500	$1,200	$1,500	0%
OFFICE SUPPLIES	$467	$274	$1,600	$1,600	$1,400	-12.5%
EQUIP. SUPPLIES & MAINTENANCE	$1,166	$11,049	$7,620	$6,500	$2,486	-67.4%
BUILDINGS & GROUNDS	$1,554	$2,073	$3,790	$3,000	$2,500	-34%
UTILITIES	$1,834	$2,702	$2,500	$2,500	$3,000	20%
TELEPHONE	$1,049	$1,257	$1,400	$1,400	$1,832	30.9%
GASOLINE & OIL	$3,998	$5,396	$5,100	$5,100	$4,800	-5.9%
PROFESSIONAL SERVICES	$117,593	$96,192	$115,560	$115,560	$68,692	-40.6%
TRAINING	$976	$1,254	$1,580	$1,200	$1,590	0.6%
MEALS	$0	$0	$420	$420	$420	0%
SPECIAL SUPPLIES	$3,522	$4,488	$9,000	$9,000	$9,000	0%
INSURANCE	$0	$121	$525	$525	$150	-71.4%
INTEREST EXPENSE	$754	$5,494	$88,619	$0	$0	-100%
MISCELLANEOUS	$3,183	$3,881	$4,000	$4,000	$0	-100%
DEPRECIATION	$227,387	$255,443	$0	$0	$0	0%
EQUIPMENT	$10,416	$8,022	$13,680	$13,680	$38,130	178.7%
INTERNAL SERVICE - IT CHARGE	$0	$0	$2,218	$2,218	$2,525	13.8%
INTERNAL SERVICE - ADMIN	$0	$0	$2,889	$2,940	$2,400	-16.9%
Total Operations:	**$378,266**	**$402,847**	**$267,873**	**$176,587**	**$147,151**	**-45.1%**
Transfers						
CONTRIBUTION TO GENERAL FUND - INDIRECT SALARIES	$47,206	$57,488	$71,396	$60,285	$93,487	30.9%
CONTRIBUTION TO GENERAL FUND - INDIRECT BENEFITS	$15,310	$20,045	$24,087	$22,100	$24,365	1.2%
TRANSFER TO DEBT SERVICE - PRINCIPAL	$0	$0	$30,631	$148,055	$179,074	484.6%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
TRANSFER TO DEBT SERVICE - INTEREST	$0	$0	$0	$65,619	$85,119	N/A
TRANSFER TO PRESSURIZED IRRIGATION CAPITAL (69)	$0	$2,900,000	$5,481,734	$4,817,000	$3,370,000	-38.5%
Total Transfers:	**$62,516**	**$2,977,533**	**$5,607,848**	**$5,113,059**	**$3,752,045**	**-33.1%**
Total Expense Objects:	**$600,383**	**$3,534,509**	**$6,077,101**	**$5,643,546**	**$4,238,075**	**-30.3%**

Pressurized Irrigation Impact Fee Fund (58)

The Pressurized Irrigation Impact Fee Fund is intended to account for pressurized irrigation impact fee revenues, which are considered a restricted revenue source. These impact fees can only be spent on pressuriezed irrigation projects that are made mecessary by new growth.

Pressurized Irrigation Impact Fee Fund (58) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$679,447	$935,730	$1,222,484	$1,222,484	$265,886
Revenues	$256,596	$310,660	$1,248,355	$226,757	$318,904
Expenditures	$313	$23,907	$1,248,355	$1,183,355	$430,077
Total Revenues Less Expenditures:	$256,283	$286,753	$0	-$956,598	-$111,173
Ending Fund Balance:	$935,730	$1,222,483	$1,222,484	$265,886	$154,713

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Interest						
INTEREST INCOME	$4,012	$0	$10,000	$67,900	$45,000	350%
Total Interest:	**$4,012**	**$0**	**$10,000**	**$67,900**	**$45,000**	**350%**
Other Revenues						
IMPACT FEES	$252,584	$310,660	$289,055	$158,857	$273,904	-5.2%
Total Other Revenues:	**$252,584**	**$310,660**	**$289,055**	**$158,857**	**$273,904**	**-5.2%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTIONS - SURPLUS	$0	$0	$949,300	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$949,300**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$256,596**	**$310,660**	**$1,248,355**	**$226,757**	**$318,904**	**-74.5%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
PROFESSIONAL & TECHNICAL SERVICE	$0	$23,604	$0	$0	$0	0%
INTEREST EXPENSE	$313	$303	$714	$0	$0	-100%
Total Operations:	**$313**	**$23,907**	**$714**	**$0**	**$0**	**-100%**
Capital Outlay						
IMPROVEMENTS OTHER THAN BUILDING	$0	$0	$1,245,000	$1,180,000	$426,726	-65.7%
Total Capital Outlay:	**$0**	**$0**	**$1,245,000**	**$1,180,000**	**$426,726**	**-65.7%**
Other Operating						
DEBT SERVICE RESERVE FUND	$0	$0	$217	$217	$217	0%
Total Other Operating:	**$0**	**$0**	**$217**	**$217**	**$217**	**0%**
Transfers						
TRANSFER TO DEBT SERVICE - PRINCIPAL	$0	$0	$2,424	$2,424	$2,444	0.8%
TRANSFER TO DEBT SERVICE - INTEREST	$0	$0	$0	$714	$690	N/A
Total Transfers:	**$0**	**$0**	**$2,424**	**$3,138**	**$3,134**	**29.3%**
Total Expense Objects:	**$313**	**$23,907**	**$1,248,355**	**$1,183,355**	**$430,077**	**-65.5%**

Pressurized Irrigation Capital Fund (69)

The Pressurized Irrigation Capital Fund accounts for all pressurized irrigation capital projects funded from non-restricted revenue sources.

Pressurized Irrigation Capital Fund (69) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$816,455	-$166,999	$2,733,003	$2,733,003	$4,956,003
Revenues	$4,374	$2,900,000	$5,691,734	$4,827,000	$3,370,000
Expenditures	$3,207,261	$0	$5,681,734	$2,604,000	$7,157,720
Total Revenues Less Expenditures:	-$3,202,887	$2,900,000	$10,000	$2,223,000	-$3,787,720
Ending Fund Balance:	-$2,386,432	$2,733,001	$2,743,003	$4,956,003	$1,168,283

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Interest						
INTEREST INCOME	$4,374	$0	$10,000	$10,000	$0	-100%
Total Interest:	**$4,374**	**$0**	**$10,000**	**$10,000**	**$0**	**-100%**
Allocated Operational Costs & Contributions						
TRANSFER FROM PRESSURIZED IRRIGATION (55)	$0	$2,900,000	$5,481,734	$4,817,000	$3,370,000	-38.5%
Total Allocated Operational Costs & Contributions:	**$0**	**$2,900,000**	**$5,481,734**	**$4,817,000**	**$3,370,000**	**-38.5%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTIONS - SURPLUS	$0	$0	$200,000	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$200,000**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$4,374**	**$2,900,000**	**$5,691,734**	**$4,827,000**	**$3,370,000**	**-40.8%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Capital Outlay						
IMPROV. OTHER THAN BUILDING	$1,064,089	$0	$5,681,734	$2,600,000	$7,157,000	26%
CAPITAL EQUIPMENT	$4,998	$0	$0	$4,000	$720	N/A
CAPITAL EXPENSE OFFSET	$1,069,087	$0	$0	$0	$0	0%
Total Capital Outlay:	**$2,138,174**	**$0**	**$5,681,734**	**$2,604,000**	**$7,157,720**	**26%**
Transfers						
CONTRIBUTIONS TO PRESSURIZED IRRIGATION	$1,069,087	$0	$0	$0	$0	0%
Total Transfers:	**$1,069,087**	**$0**	**$0**	**$0**	**$0**	**0%**
Total Expense Objects:	**$3,207,261**	**$0**	**$5,681,734**	**$2,604,000**	**$7,157,720**	**26%**

Debt Service Fund (31) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$365,464	$386,707	$380,370	$380,370	$393,467
Revenues	$899,957	$870,949	$1,321,541	$1,314,541	$1,301,819
Expenditures	$878,714	$877,286	$1,314,542	$1,301,444	$1,301,819
Total Revenues Less Expenditures:	$21,243	-$6,337	$6,999	$13,097	$0
Ending Fund Balance:	$386,707	$380,370	$387,369	$393,467	$393,467

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Property Taxes						
INTEREST	$2,111	$0	$7,000	$0	$0	-100%
Total Property Taxes:	**$2,111**	**$0**	**$7,000**	**$0**	**$0**	**-100%**
Other Revenues						
CONTRIBUTION-OTHER FUNDS	$897,846	$870,949	$1,314,541	$1,314,541	$1,301,819	-1%
Total Other Revenues:	**$897,846**	**$870,949**	**$1,314,541**	**$1,314,541**	**$1,301,819**	**-1%**
Total Revenue Source:	**$899,957**	**$870,949**	**$1,321,541**	**$1,314,541**	**$1,301,819**	**-1.5%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
BOND PRINCIPAL	$768,636	$781,005	$1,022,736	$1,024,736	$1,042,104	1.9%
Total Salaries and Benefits:	**$768,636**	**$781,005**	**$1,022,736**	**$1,024,736**	**$1,042,104**	**1.9%**
Operations						
INTEREST ON BONDS	$110,078	$96,281	$281,696	$266,598	$249,606	-11.4%
Total Operations:	**$110,078**	**$96,281**	**$281,696**	**$266,598**	**$249,606**	**-11.4%**
Other Operating						
DEBT SERVICE FUND	$0	$0	$10,110	$10,110	$10,110	0%
Total Other Operating:	**$0**	**$0**	**$10,110**	**$10,110**	**$10,110**	**0%**
Total Expense Objects:	**$878,714**	**$877,286**	**$1,314,542**	**$1,301,444**	**$1,301,819**	**-1%**

Internal Service Fund (61)

The Internal Service Fund accounts for all general capital projects entailing facilities, IT, and equipment.

Internal Service Fund (61) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$641,129	$1,428,905	$1,436,684	$1,436,684	$852,330
Revenues	$568,650	$594,185	$1,002,628	$379,000	$1,858,480
Expenditures	$362,896	$327,241	$963,354	$963,354	$2,358,915
Total Revenues Less Expenditures:	$205,754	$266,944	$39,274	-$584,354	-$500,435
Ending Fund Balance:	$846,883	$1,695,849	$1,475,958	$852,330	$351,895

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Interest						
BANKING INTEREST	$4,774	$0	$30,000	$0	$0	-100%
Total Interest:	**$4,774**	**$0**	**$30,000**	**$0**	**$0**	**-100%**
Other Revenues						
SALE OF FIXED ASSETS	$109,354	$170,737	$102,100	$0	$0	-100%
Total Other Revenues:	**$109,354**	**$170,737**	**$102,100**	**$0**	**$0**	**-100%**
Allocated Operational Costs & Contributions						
EQ. REPLACEMENT CHARGE - VEHICLES	$454,522	$423,448	$552,528	$379,000	$1,858,480	236.4%
Total Allocated Operational Costs & Contributions:	**$454,522**	**$423,448**	**$552,528**	**$379,000**	**$1,858,480**	**236.4%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTION-FUND SURPLUS	$0	$0	$318,000	$0	$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$318,000**	**$0**	**$0**	**-100%**
Total Revenue Source:	**$568,650**	**$594,185**	**$1,002,628**	**$379,000**	**$1,858,480**	**85.4%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries and Benefits						
SALARIES AND WAGES	$0	$0	$0	$0	$260,171	N/A
EMPLOYEE BENEFITS	$0	$0	$0	$0	$103,728	N/A
FICA AND MEDICARE	$0	$0	$0	$0	$19,977	N/A
Total Salaries and Benefits:	**$0**	**$0**	**$0**	**$0**	**$383,875**	**N/A**
Operations						
UNIFORM ALLOWANCE	$0	$0	$0	$0	$5,000	N/A
BOOKS, SUBSCRIPT & MEMBERSHIPS	$0	$0	$0	$0	$13,800	N/A
TRAVEL	$0	$0	$0	$0	$1,100	N/A
EQUIP. SUPPLIES & MAINTENANCE	$0	$0	$0	$0	$275,000	N/A
TRAINING	$0	$0	$0	$0	$6,300	N/A
INTEREST EXPENSE	$0	$5,400	$0	$0	$0	0%
DEPRECIATION	$362,896	$285,623	$0	$0	$0	0%
EQUIPMENT	$0	$0	$0	$0	$1,186,440	N/A
Total Operations:	**$362,896**	**$291,023**	**$0**	**$0**	**$1,487,640**	**N/A**
Capital Outlay						
CAPITAL PURCHASES	$0	$36,218	$963,354	$963,354	$487,400	-49.4%
Total Capital Outlay:	**$0**	**$36,218**	**$963,354**	**$963,354**	**$487,400**	**-49.4%**
Total Expense Objects:	**$362,896**	**$327,241**	**$963,354**	**$963,354**	**$2,358,915**	**144.9%**

Perpetual Care Fund (71)

Perpetual Care Fund (71) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$535,300	$638,324	$688,230	$688,230	$740,182
Revenues	$103,024	$49,906	$72,000	$51,952	$60,000
Total Revenues Less Expenditures:	$103,024	$49,906	$72,000	$51,952	$60,000
Ending Fund Balance:	$638,324	$688,230	$760,230	$740,182	$800,182

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services						
PERPETUAL CARE CERTIFICATES	$100,123	$49,906	$60,000	$39,952	$60,000	0%
Total Charges for Services:	**$100,123**	**$49,906**	**$60,000**	**$39,952**	**$60,000**	**0%**
Interest						
BANKING INTEREST	$2,901	$0	$12,000	$12,000	$0	-100%
Total Interest:	**$2,901**	**$0**	**$12,000**	**$12,000**	**$0**	**-100%**
Total Revenue Source:	**$103,024**	**$49,906**	**$72,000**	**$51,952**	**$60,000**	**-16.7%**

CRA Fund (44)

The Community Reinvestment Agency relies on tax increment funding (TIF) derived from interlocal agreements in order to make investments within the downtown area and City's tourism and recreation district.

CRA Fund (44) Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	$42,219	$64,155	$52,208	$52,208	$52,208
Revenues	$49,806	$0	$500	$0	$20,000
Expenditures	$0	$0	$0	$0	$20,000
Total Revenues Less Expenditures:	$49,806	$0	$500	$0	$0
Ending Fund Balance:	$92,025	$64,155	$52,708	$52,208	$52,208

Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental						
STATE GRANTS	$49,500	$0	$0	$0	$0	0%
Total Intergovernmental:	**$49,500**	**$0**	**$0**	**$0**	**$0**	**0%**
Interest						
INTEREST EARNINGS	$306	$0	$500	$0	$0	-100%
Total Interest:	**$306**	**$0**	**$500**	**$0**	**$0**	**-100%**
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTION FROM SURPLUS	$0	$0	$0	$0	$20,000	N/A
Total Allocated Operational Costs & Contributions from Surplus:	**$0**	**$0**	**$0**	**$0**	**$20,000**	**N/A**
Total Revenue Source:	**$49,806**	**$0**	**$500**	**$0**	**$20,000**	**3,900%**

Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Operations						
SPECIAL SUPPLIES	$0	$0	$0	$0	$20,000	N/A
Total Operations:	**$0**	**$0**	**$0**	**$0**	**$20,000**	**N/A**
Total Expense Objects:	**$0**	**$0**	**$0**	**$0**	**$20,000**	**N/A**

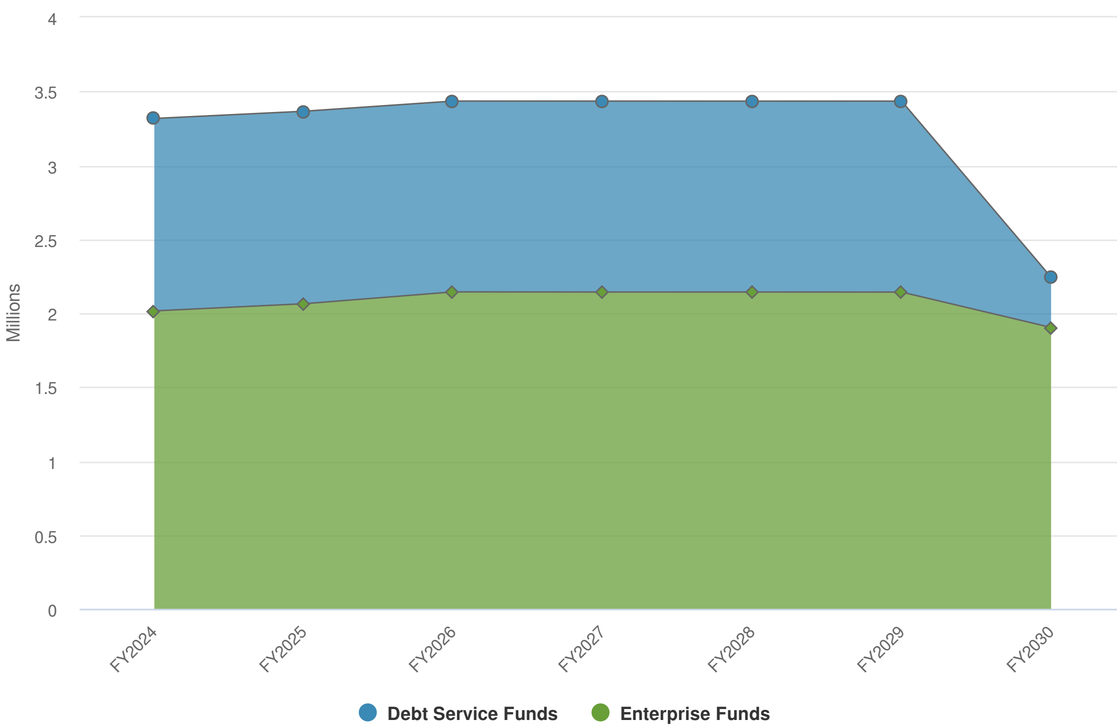
DEBT

Government-wide Debt Overview

$3,365,267

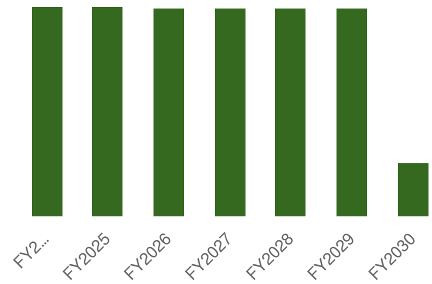
$48,724 (1.47% vs. 2024 year)

Debt by Fund



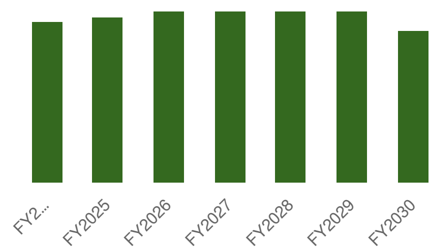
Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	% Change
All Funds	—	—	—	—	—	—	—	**FY2024 vs FY2025**
Debt Service Funds	$1,301,444	$1,301,819	$1,290,607	$1,291,359	$1,291,218	$1,291,446	$339,361	0%
Enterprise Funds	$2,015,099	$2,063,448	$2,143,630	$2,142,734	$2,142,758	$2,142,380	$1,903,097	2.4%
Total All Funds:	**$3,316,543**	**$3,365,267**	**$3,434,237**	**$3,434,093**	**$3,433,976**	**$3,433,826**	**$2,242,458**	**1.5%**

Debt Service Funds



Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	% Change
Debt Service Funds	—	—	—	—	—	—	—	**FY2024 vs FY2025**
Governmental Funds	$1,301,444	$1,301,819	$1,290,607	$1,291,359	$1,291,218	$1,291,446	$339,361	0%
Total Debt Service Funds:	**$1,301,444**	**$1,301,819**	**$1,290,607**	**$1,291,359**	**$1,291,218**	**$1,291,446**	**$339,361**	**0%**

Enterprise Funds



Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	% Change
Enterprise Funds	—	—	—	—	—	—	—	**FY2024 vs FY2025**
Culinary Water	$875,104	$874,314	$868,144	$867,789	$868,087	$868,523	$868,304	-0.1%
Sewer Water	$897,449	$896,110	$891,160	$890,433	$890,844	$889,916	$709,884	-0.1%
Stormwater	$25,516	$25,480	$21,789	$21,751	$21,844	$21,801	$21,757	-0.1%
Pressurized Irrigation	$217,029	$267,543	$362,536	$362,761	$361,982	$362,140	$303,151	23.3%
Total Enterprise Funds:	**$2,015,099**	**$2,063,448**	**$2,143,630**	**$2,142,734**	**$2,142,758**	**$2,142,380**	**$1,903,097**	**2.4%**

CAPITAL IMPROVEMENTS

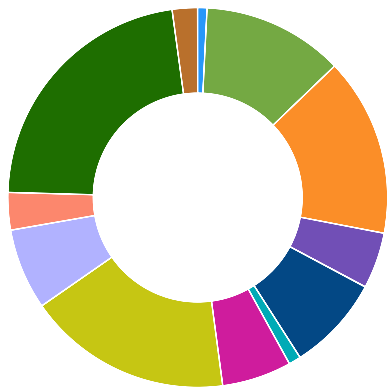
Capital Improvements: One-year Plan

Total Capital Requested

$33,783,380

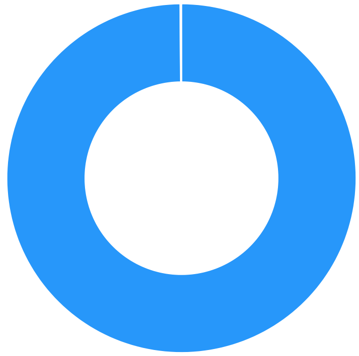
67 Capital Improvement Projects

Total Funding Requested by Source



Airport Fees (1%)	$267,038.00
General Fund (12%)	$4,062,440.00
Grants (15%)	$5,130,602.00
Internal Service Charge (5%)	$1,610,100.00
Other (0%)	$9,000.00
Parks Impact Fees (8%)	$2,744,000.00
PI Impact Fees (1%)	$347,000.00
Public Safety Impact Fees (6%)	$2,002,000.00
Sewer Impact Fees (17%)	$5,885,000.00
Streets Impact Fees (7%)	$2,336,000.00
Transportation Tax (3%)	$1,072,000.00
Utility Fees (22%)	$7,567,400.00
Water Impact Fees (2%)	$726,000.00
TOTAL	**$33,758,580.00**

Capital Costs Breakdown



Capital Costs (100%)	$33,783,380.00
Operational Costs (0%)	$33,000.00
TOTAL	**$33,816,380.00**

Sewer Water Capital Fund Requests

Itemized Requests for 2025

Callaway Drive Easement Road	**$60,000**

This budget request is aimed at securing the necessary equipment and materials for the reconstruction of the maintenance road providing access to the back-lot sewer main along the western side of Callaway Drive. Over time, neglect and encroachment...

S-047 Central Heber Sewer Replacement - Phase 1	**$5,387,000**

Replace current Sewer infrastructure to maintain Sustainability. The Central Heber Sewer Replacement Project will replace failing infrastructure throughout central Heber. The overall project is estimated to cost over $80 million...

Total: $5,447,000

Engineering Requests

Itemized Requests for 2025

D-015 - Annual Ditch / Storm Drain Improvements	**$268,000**

This project is to correct deficiencies within the existing irrigation ditch system in the central part of Heber City. The project is to improve the ditch system to facilitate storm drain conveyance. Improvements could include the following: pipe,...

I-003 1200 West - 430 S to 500 S	**$225,000**

A 10-inch line should be constructed at 1200 West from the existing line at approximately 500 South to the proposed 6-inch line at approximately 430 South. Development will install and pay for a portion of this line, and impact fees should...

I-011 300 East - East Bypass to 1600 N (12-inch)	**$122,000**

A 12-inch line should be constructed on 300 East from the East Bypass through the property just to the east of US 40 to connect to the pipeline at the Wasatch Canal near Coyote Lane. This line is necessary to feed and loop pressure...

I-028 - Citywide PI Meter Replacement	**$5,192,000**

Retrofit existing Pressurized Irrigation service connections to include irrigation meters. It is anticipated the city will contract out most of the work, along with assistance from public works, and will complete the work over the next 2...

I-029 - Central Heber Irr Improvements - Phase 1	**$1,965,000**

As part of the Central Heber Replacements Project, pressure irrigation improvements will be installed to expand the system and avoid future cuts in the roads.

P-050 - 1000 North Trail - Mill Rd to 550 E	**$23,000**

This trail will be constructed on the south side of 1000 North from Mill Road to 550E,

P-070 - Coyote Springs Park	**$2,521,000**

Coyote Springs Park will be built on a triangular piece of property owned by the City near the Coyote Ridge and Springs at Coyote Ridge subdivisions.

P-082 - Muirfield Park Expansion	**$200,000**

Muirfield Park will be expanded over the next few years in accordance with the Parks and Trails Master Plan and into the property to the northwest of the existing park in the new parcels acquired and placed into a conservation easement. The...

P-083 - Main Street Park Improvements (Bandshell & Pedestrian Plaza)	**$3,562,000**

A new Bandshell will be constructed at Main Street Park. The Bandshell is part of a larger undertaking by the City to create a pedestrian-friendly plaza area along 200 South which will eventually extend north along 50 West to City...

S-004 - 600 East - 1200 S to 1900 S (Hidden Ci Ln) (15")	**$332,000**

A 15-inch line should be constructed along 600 East from 1200 South to 1900 South. Once this development is designed, the slope of the line is known, and the exact location of the loading is determined, the size of this line should be...

S-024 - 1500 W - 100 S to 1200 S (12")	**$166,000**

A 12-inch line should be constructed on the west side of Heber City from 100 South to 1200 South. This will serve the future developments in this area. The 12-inch diameter assumes minimum slope and is not needed for additional...

T-029 - 600 East - 1300 S to Hidden Creek Lane	**$775,000**

As a major collector street between 1200 South to East Airport Road, a portion of this road will be constructed with the Sawmill 6 development. As detailed in the city streets Master Plan.

T-041 Southfield Rd - 100 S to 1200 S **$445,000**

Southfield Road will be improved to a major collector street between 100 South and 1200 South as an expansion project for future growth.

T-046 - 100 West - 500 North to 1000 South **$261,000**

100 West will be re-designed and improved as a pedestrian friendly roadway with angled parking on one side, parallel parking on the other, builb-outs and other traffic calming measures. The Engineering Design will take place in FY25, wit...

T-057a East Bypass - Sec B 1050 East to 550 East **$134,000**

Complete engineering design and begin construction of section B of the Eastern Bypass road that will be constructed with a roundabout as a Minor Arterial between 1050 East and 550 East in 2024.

T-057b - East Bypass - Sec B 1050 East to Roundabout **$253,000**

Complete engineering design and begin construction of the Mill Road intersection of the Eastern Bypass road. The intersection will be constructed as a roundabout.

T-058a - East Bypass - Sec A (Smiths Cost Share AG) **$151,000**

The Eastern Bypass road will be constructed as a Minor Arterial between Hwy40 and 550 East.

T-060 Annual Road Maintenance, Seal, Stripe, Cracks **$475,000**

The purpose of this project is to repair, maintain, and seal a majority of the streets in Heber City. It will include crack seals, striping, slurry seals, chip seals, patching, and asphalt overlays. The city utilizes Class C Road funds and...

T-061 - Annual Sidewalk New Construction and Repair **$210,000**

Repair and / or replacement of deteriorating or dangerous sections of sidewalk through Heber City.

T-069 - 1900 South - Mill Road to 500 East **$101,000**

1900 South will be constructed as a Minor Collector between Mill Road East and 500 East to accommodate future growth.

T-088 - 150 East 1000 S to 1200 S **$650,000**

A new road will be built at 150 East from the new Fire Station on 1200 South to 1000 South where it will meet up with an extension of the road built with the View on Main Development. With the plans for the new Fire Station, the city wants to...

T-091 - Annual Traffic Calming Improvements **$200,000**

Incorporate traffic calming measures in locations to be determined throughout Heber City.

W-008 - 1900 South - US 40 to Mill Road (12-inch) **$89,000**

A 12-inch line should be constructed along 1900 South from US 40 to Mill Road to provide flow to the area east of US 40 between 1200 South and 24oo South. Development will install the line within the future roads as the area develops, with...

W-061 US40 or W-061A Ostler Peak Rd - 1600 North to 900 North (12-inch) **$224,000**

A 12-inch pipeline should be installed along the east side of US 40 or along Ostler Peak Lane from 1600 North to 900 North to tie into Project W-007. This line is needed for future development in this area. Development will...

W-071 Central Heber Water Replacement - Phase 1 **$3,000,000**

The overall project is estimated to cost over $80 million dollars. Phase 1 is intended to address the oldest and worst conditioned pipes in the system. The Central Heber Water Replacement project began by focusing on replacing...

Total: $21,544,000

Police Department Requests

Itemized Requests for 2025	
Motorola Handheld Radios	**$21,000**
Replacement of 6 handheld radios due to the states upgrade of our radio system.	
Police Department Leases Program	**$473,550**
Current year lease payments for 35 Police Department vehicles.	
Replacement Vehicle for Reserve Unit	**$59,740**
Each year the Police Department budgets to replace one of the 5-6 vehicles that the PD does not lease. This puts those vehicles on a 5 year rotation to be replaced by a lease buy back.	
	Total: $554,290

Capital Improvement Fund - General Requests

Itemized Requests for 2025	
Dark Sky Initiative and Installation	**$100,000**
This funding request is vital for facilitating the continued replacement of aging or malfunctioning components, as well as the enhancement of streetlight heads to align with the objectives outlined in Heber City Council's Dark Sky...	
Section B Landscaping	**$200,000**
Section B Landscaping	
	Total: $300,000

Internal Service Fund Requests

Itemized Requests for 2025

10 wheel dump/snowplow with salt spreader	**$266,000**

10 wheel dump/snowplow with salt spreader replacement for asset 13-07.

2 YEAR Lease-Ford F-150 Hybrid #1	**$8,000**

Ford F-150 Hybrid 2-year lease. This lease starts 04/15/2024

2 YEAR Lease-Ford F-150 Hybrid #2	**$8,000**

Lease. Ford F-150 Hybrid. This is a 2-year lease. This lease starts 04/15/2024

2 YEAR Lease-Ford F-150 Hybrid #3	**$8,000**

Lease. Ford F-150 Hybrid. This is a 2-year lease. This lease starts 04/15/2024

2 YEAR Lease-Ford F-150 Hybrid #4	**$8,000**

Lease. Ford F-150 Hybrid. This is a 2-year lease. This lease starts 04/15/2024

2 YEAR Lease-Ford F-150 Hybrid #5	**$8,000**

Lease. Ford F-150 Hybrid. This is a 2-year lease. This lease starts 04/15/2024

Airport Loader Lease	**$27,000**

Airport loader lease. This is a three-year lease, with optional buyback.

Airport, V-Plow for loader	**$38,000**

V-plow for snow removal. This will go with the loader lease/buyout, if approved.

Backhoe Lease #1	**$25,000**

This is for a backhoe lease. We currently have 3 backhoes on lease. The current lease will expire in the FY 24/25 budget year.

Backhoe Lease #2	**$25,000**

This is for a backhoe lease. We currently have 3 backhoes on lease. The current lease will expire in the upcoming 24/25 budget year and need to be replaced.

Backhoe Lease #3	**$25,000**

This is for a backhoe lease. We currently have 3 backhoes on lease. The current lease will expire in the upcoming 24/25 budget year and need to be replaced.

Ford F-350, Parks and Cemetery	**$72,200**

Approved in the FY 22/23 budget year. Staff ordered the truck but did not receive it. We made a budget amendment to push it into FY 23/24. This truck order was canceled by Ford Motor Company and was re-ordered. We need to push to FY 24/25 with a...

Ford F-550, Flatbed Dump, Snowplow, Salt Spreader	**$103,000**

This is a replacement truck for 16-06 that was totaled. It was approved in the 23/24 budget and will need to be rolled into the 24/25 budget.

Freightliner 4X4 dump truck/snowplow	**$291,000**

4X4 dump truck/ snowplow with salt spreader.

John Deere Gator XUV835M **$26,500**

This is a John Deere Side X Side that can be used year round by all departments, as needed, to do maintenance and repairs throughout the city.

John Deere side x side with snow plow, Parks & Cemetery **$32,500**

John Deere XUV835M side x side with snowplow.

Kubota Tractor **$70,000**

Approved in 23/24 budget. Maybe need to roll over to 24/25 budget.

Loader lease #1 **$27,000**

Three-year loader lease

Loader lease #2 **$27,000**

Loader Lease

Rotary Brush Hog **$9,000**

This is an attachment for our Skid Steer. It's a mower/brush hog that will cut up to 10 inch-diameter brush. It will be used for clean-up City wide

Total: $1,104,200

Culinary Water Capital Fund Requests

Itemized Requests for 2025

Badger Ultrasonic/LTE Water Meters **$260,000**

All new residential and commercial services are equipped with Badger Ultrasonic Meters and LTE Endpoints, ensuring efficient and reliable cellular readings.

Broadhead Facility Driveway Replacement **$15,000**

The driveway access to the Broadhead Facility has been neglected for an extended period and is now in dire need of replacement. Last year, during the replacement of the Broadhead Well pump, the deteriorated condition of the asphalt posed...

Composite Meter Lids **$80,000**

This request pertains to the procurement of composite lids intended for the replacement of the current metal lids on Heber City's water meter pits.

GPS Unit **$12,000**

This acquisition will be integrated into Heber City's Geographic Information System (GIS) equipment inventory, where it will play a crucial role in collecting GPS coordinates for both new and existing infrastructure. These data points...

Hospital Well Generator **$300,000**

The acquisition of an emergency backup power generator stands as a top priority for the City Council. Presently, the Heber City Water System lacks backup power at any of its water production sites, leaving them vulnerable in the event of a...

Total: $667,000

Parks Requests

Itemized Requests for 2025	
Lely Fertilizer Spreader	**$7,800**
Fertilizer Spreader	
	Total: $7,800

Cemetery Requests

Itemized Requests for 2025	
CAT Backhoe Lease	**$10,850**
Lease for Backhoe used for both Parks and Cemetery	
CAT Skid Steer Yearly Trade Out	**$3,000**
CAT Skid Steer yearly trade in. We have an agreement with Wheeler CAT to trade in our skid steer for a new one every year at the cost of about $3000.	
Cemetery Administration Building	**$2,500,000**
New office building for the Cemetery, including 1300 cremation niches.	
	Total: $2,513,850

General Government Buildings Requests

Itemized Requests for 2025	
American Chiller HVAC Unit for Public Safety (Second Unit)	**$42,600**
This is a replacement HVAC unit for the Public Safety Building	
	Total: $42,600

Capital Improvement Fund - Airport Requests

Itemized Requests for 2025

Environmental Studies (Phase 1)	**$800,000**

The 2023 Master Plan and ALP are approved and indicate an ARC upgrade from a B-II to a C-II. This Environmental Assessment will be performed to determine how the proposed ARC upgrade will affect the environment.

Pavement Preservation (Federally Funded)	**$376,900**

Federally funded pavement preservation.

Pavement Preservation (Locally Funded)	**$88,140**

Locally funded pavement preservation. 15' in front of hangars and T/L.

Pavement Preservation (State Funded)	**$237,600**

State funded pavement preservation. T/W and aprons.

Phase II ESA	**$100,000**

Phase II ESA based on proposal dated February 22, 2024, subject to change based on test results and coordination with UDEQ.

Total: $1,602,640

	41	42	46	47	48	56	57	58	61	66	67	68	69	Grand Total
	Airport Capital Improvements	General Capital Improvements	Street Impact Fees	Parks Impact Fees	Transporation Tax	Culinary Water Impact	Sewer Water Impact	Pressurized Irrigation Impact	Internal Service	Culinary Water Capital	Sewer Capital	Stormwater Capital	Presurrized Irrigation Capital	
Projected Beginning Fund Balances	96,617.00	4,897,055.00	1,705,848.00	3,827,161.00	1,302,308.00	4,828,338.00	2,532,545.00	265,886.00	852,330.00	1,636,066.00	8,409,988.00	11,820.00	4,956,003.00	35,321,965.00
Total Operating Expenses	(116,000.00)					(5,000.00)	-		(707,575.00)					(828,575.00)
Total Projected Revenue	1,335,603.00		755,851.00	1,214,117.00	2,185,000.00	796,897.00	590,788.00	318,904.00	1,858,480.00					9,055,640.00
Total Available Funds	1,316,220.00	4,897,055.00	2,461,699.00	5,041,278.00	3,487,308.00	5,620,235.00	3,123,333.00	584,790.00	2,003,235.00	1,636,066.00	8,409,988.00	11,820.00	4,956,003.00	43,549,030.00
Total CIP Requests	(1,602,640.00)	(4,485,000.00)	(2,304,000.00)	(4,746,000.00)	(1,146,000.00)	(89,000.00)	(498,000.00)	(347,000.00)	(1,651,340.00)	(4,036,880.00)	(5,450,600.00)	(269,200.00)	(7,157,720.00)	(33,783,380.00)
Reserve Percentage						25%	25%	25%	25%					1.00
Operating Reserve	-					(199,224.25)	(147,697.00)	(79,726.00)	-					(426,647.25)
Interfund Transfers	385,000.00	151,000.00								1,525,000.00	2,600,000.00	265,000.00	3,370,000.00	8,296,000.00
Debt Service			(20,686.00)		(287,392.00)	(13,528.00)	(12,967.00)	(3,351.00)						(337,924.00)
Bond Proceeds	-	-	-		-	-	-	-	-	-	-	-	-	-
Restricted Funds for Future Years														-
Projected Ending Fund Balance, net	98,580.00	563,055.00	137,013.00	295,278.00	2,053,916.00	5,318,482.75	2,464,669.00	154,713.00	351,895.00	(875,814.00)	5,559,388.00	7,620.00	1,168,283.00	17,297,078.75
Fleet & Equipment														
10 wheel dump/snowplow with salt spreader									266,000.00					266,000.00
2 YEAR Lease-Ford F-150 Hybrid #1									8,000.00					8,000.00
2 YEAR Lease-Ford F-150 Hybrid #2									8,000.00					8,000.00
2 YEAR Lease-Ford F-150 Hybrid #3									8,000.00					8,000.00
2 YEAR Lease-Ford F-150 Hybrid #4									8,000.00					8,000.00
2 YEAR Lease-Ford F-150 Hybrid #5									8,000.00					8,000.00
Airport Loader Lease									27,000.00					27,000.00
Airport, V-Plow for loader									38,000.00					38,000.00
Backhoe Lease #1									25,000.00					25,000.00
Backhoe Lease #2									25,000.00					25,000.00
Backhoe Lease #3									25,000.00					25,000.00
Ford F-550, Flatbed Dump, Snowplow, Salt Spreader									103,000.00					103,000.00
Freightliner 4X4 dump truck/snowplow									291,000.00					291,000.00
John Deere Gator XUV835M									26,500.00					26,500.00
Loader lease #1									27,000.00					27,000.00
Loader lease #2									27,000.00					27,000.00
Police Department Leases Program									473,550.00					473,550.00
Replacement Vehicle for Reserve Unit									59,740.00					59,740.00
CAT skid Steer Yearly Trade Out									3,000.00					3,000.00
CAT backhoe lease									10,850.00					10,850.00
General Government Projects														-
American Chiller HVAC Unit for Public Safety (Second Unit)		42,600.00												42,600.00
Computers for Conference Room and Council Chambers														-
Dark Sky Initiative and Installation		100,000.00												100,000.00
GPS Unit		3,600.00								2,880.00	3,600.00	1,200.00	720.00	12,000.00
Motorola Handheld Radios		21,000.00												21,000.00
New Computers for Proposed Comm Dev Customer Window														-
Planning Computer and Tablet														-
Police Department Carport Repair														-
Refinishing Floor at Public Works														-
Section B Landscaping (Construction/Maint Fund 2)		200,000.00												200,000.00
Heber Valley Airport														-
Environmental Studies (Phase 1)	800,000.00													800,000.00
Pavement Preservation (Federally Funded)	376,900.00													376,900.00
Pavement Preservation (Locally Funded)	88,140.00													88,140.00
Pavement Preservation (State Funded)	237,600.00													237,600.00
Phase II ESA	100,000.00													100,000.00

	41	42	46	47	48	56	57	58	61	66	67	68	69	Grand Total
	Airport Capital Improvements	General Capital Improvements	Street Impact Fees	Parks Impact Fees	Transporation Tax	Culinary Water Impact	Sewer Water Impact	Pressurized Irrigation Impact	Internal Service	Culinary Water Capital	Sewer Capital	Stormwater Capital	Presurrized Irrigation Capital	
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Total Operating Expenses	(116,000.00)					(5,000.00)	-		(707,575.00)					(828,575.00)
Total Projected Revenue	1,335,603.00		755,851.00	1,214,117.00	2,185,000.00	796,897.00	590,788.00	318,904.00	1,858,480.00					9,055,640.00
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Total CIP Requests	(1,602,640.00)	(4,485,000.00)	(2,304,000.00)	(4,746,000.00)	(1,146,000.00)	(89,000.00)	(498,000.00)	(347,000.00)	(1,651,340.00)	(4,036,880.00)	(5,450,600.00)	(269,200.00)	(7,157,720.00)	(33,783,380.00)
Reserve Percentage						25%	25%	25%	25%					1.00
Operating Reserve	-					(199,224.25)	(147,697.00)	(79,726.00)	-					(426,647.25)
Interfund Transfers	385,000.00	151,000.00								1,525,000.00	2,600,000.00	265,000.00	3,370,000.00	8,296,000.00
Debt Service			(20,686.00)		(287,392.00)	(13,528.00)	(12,967.00)	(3,351.00)						(337,924.00)
Bond Proceeds	-	-	-		-	-	-	-	-	-	-	-	-	-
Restricted Funds for Future Years														-
Projected Ending Fund Balance, net	98,580.00	563,055.00	137,013.00	295,278.00	2,053,916.00	5,318,482.75	2,464,669.00	154,713.00	351,895.00	(875,814.00)	5,559,388.00	7,620.00	1,168,283.00	17,297,078.75
Parks Cemetery and Trails														-
Cemetery Administration Building		2,500,000.00												2,500,000.00
Ford F-350, Parks and Cemetery									72,200.00					72,200.00
John Deere RC72B Rotary Brush Hog									9,000.00					9,000.00
John Deere side x side with snow plow, Parks & Cemetery									28,000.00					28,000.00
John Deere side x side with snow plow, Parks & Cemetery									4,500.00					
Kubota Tractor									70,000.00					70,000.00
Lely Fertilizer Spreader		7,800.00												7,800.00
P-050 - 1000 North Trail - Mill Rd to 550 E				23,000.00										23,000.00
P-070 - Coyote Springs Park				2,521,000.00										2,521,000.00
P-082 - Muirfield Park Expansion				200,000.00										200,000.00
P-083 - Main Street Park Improvements (Bandshell & Ped Plaza)		1,405,000.00		2,002,000.00						155,000.00				3,562,000.00
Pressurized Irrigation														-
I-003 1200 West - 430 S to 500 S								225,000.00						225,000.00
I-011 300 East - East Bypass to 1600 N (12-inch)								122,000.00						122,000.00
I-028 - Citywide PI Meter Replacement													5,192,000.00	5,192,000.00
I-029 - Central Heber Irr Improvements - Phase 1													1,965,000.00	1,965,000.00
Storm Water														-
D-015 - Annual Ditch / Storm Drain Improvements												268,000.00		268,000.00
S-004 - 600 East - 1200 S to 1900 S (Hidden Ci Ln) (15")							332,000.00							332,000.00
S-047 Central Heber Sewer Replacement - Phase 1											5,387,000.00			5,387,000.00
Transportation														-
T-029 - 600 East - 1300 S to Hidden Creek Lane			775,000.00											775,000.00
T-041 Southfield Rd - 100 S to 1200 S			445,000.00											445,000.00
T-046 - 100 West - 500 North to 1000 South					261,000.00									261,000.00
T-057a East Bypass - Sec B 1050 East to 550 East		35,000.00	99,000.00											134,000.00
T-057b - East Bypass - Sec B 1050 East to Roundabout			253,000.00											253,000.00
T-058a - East Bypass - Sec A (Smiths Cost Share AG)		151,000.00												151,000.00
T-060 Annual Road Maintenance, Seal, Stripe, Cracks					475,000.00									475,000.00
T-061 - Annual Sidewalk New Construction and Repair					210,000.00									210,000.00
T-069 - 1900 South - Mill Road to 500 East			101,000.00											101,000.00
T-088 - 150 East 1000 S to 1200 S		19,000.00	631,000.00											650,000.00
T-091 - Annual Traffic Calming Improvements					200,000.00									200,000.00
Waste Water														-
Callaway Drive Easement Road											60,000.00			60,000.00
S-024 - 1500 W - 100 S to 1200 S (12")							166,000.00							166,000.00
Water														-
Badger Ultrasonic/LTE Water Meters										260,000.00				260,000.00
Broadhead Facility Driveway Replacement										15,000.00				15,000.00
Composite Meter Lids										80,000.00				80,000.00
Hospital Well Generator										300,000.00				300,000.00
W-008 - 1900 South - US 40 to Mill Road (12-inch)						89,000.00								89,000.00
W-061 US40 or W-061A Ostler Peak Rd - 1600 N to 900 N (12-inch)										224,000.00				224,000.00
W-071 Central Heber Water Replacement - Phase 1										3,000,000.00				3,000,000.00
Capital Improvement Program Total	1,602,640.00	4,485,000.00	2,304,000.00	4,746,000.00	1,146,000.00	89,000.00	498,000.00	347,000.00	1,651,340.00	4,036,880.00	5,450,600.00	269,200.00	7,157,720.00	33,778,880.00

	10
	General Fund
Fleet & Equipment	
10 wheel dump/snowplow with salt spreader	
2 YEAR Lease-Ford F-150 Hybrid #1	
2 YEAR Lease-Ford F-150 Hybrid #2	
2 YEAR Lease-Ford F-150 Hybrid #3	
2 YEAR Lease-Ford F-150 Hybrid #4	
2 YEAR Lease-Ford F-150 Hybrid #5	
Air-Pac Generator for 18-08	
Airport Loader Lease	
AIRPORT, 12' Pull behind Mower Deck	
Airport, V-Plow for loader	
Backhoe Lease #1	
Backhoe Lease #2	
Backhoe Lease #3	
Ford F-550, Flatbed Dump, Snowplow, Salt Spreader	
Freightliner 4X4 dump truck/snowplow	
John Deere Gator XUV835M	
Loader lease #1	
Loader lease #2	
Loader lease #3	
Replacement Vehicle for Reserve Unit	
Small salt spreader to mount on a Ford F-550 Truck	
Traffic Motorcycle	
Vehicle Replacement on Lease Program	
General Government Projects	
A-005 - Mobile Computer in Hallway for Cityworks	
A-006 - Engineering Office Furniture	
ALPR Camera System	
American Chiller HVAC Unit for Public Safety (Second Unit)	
City Hall 2nd Floor Remodel	
Computers for Conference Room and Council Chambers	2,500.00
Dark Sky Initiative and Installation	
GPS Unit	
Motorola Handheld Radios	
New Computers for Proposed Comm Dev Customer Window	3,000.00
Planning Computer and Tablet	3,160.00
Police Department Carport Repair	17,880.00
Refinishing Floor at Public Works	25,000.00
Heber Valley Airport	
Environmental Studies (Phase 1)	
Pavement Preservation (Federally Funded)	
Pavement Preservation (Locally Funded)	

Pavement Preservation (State Funded)
Phase II ESA

Parks Cemetery and Trails
Angled Broom Sweeper for Skid-Steer
Cemetery Administration Building
Cemetery Road Karl Nelson Lane Road Replacement
Equipment Storage Building
Ford F-350, Parks and Cemetery
Generator for Animal Shelter
John Deere RC72B Rotary Brush Hog
John Deere side x side with snow plow, Parks & Cemetery
Kubota Tractor
Lely Fertilizer Spreader
P-050 - 1000 North Trail - Mill Rd to 550 E
P-070 - Coyote Springs Park
P-081 - 300 West Safe School Route
P-082 - Muirfield Park Expansion
P-083 - Main Street Park Improvements (Bandshell & Pedestrian Plaza)
Toro 44HP, 7500 Series, 144” Mower
Utilities for Cemetery Admin Building and Master Plan
Wood Chipper. Salsco 86 Series Chipper
Pressurized Irrigation
I-003 1200 West - 430 S to 500 S
I-011 300 East - East Bypass to 1600 N (12-inch)
I-028 - Citywide PI Meter Replacement
I-029 - Central Heber Irr Improvements - Phase 1
Storm Water
D-015 - Annual Ditch / Storm Drain Improvements
S-004 - 600 East - 1200 S to 1900 S (Hidden Ci Ln) (15")
S-047 Central Heber Sewer Replacement - Phase 1
Transportation
T-020b - 650 South - S Field Road to City Limit
T-029 - 600 East - 1300 S to Hidden Creek Lane
T-041 Southfield Rd - 100 S to 1200 S
T-046 - 100 West - 500 North to 1000 South
T-054 150 East - Coyote Lane to 700 North
T-057a East Bypass - Sec B 1050 East to 550 East
T-057b - East Bypass - Sec B 1050 East to Roundabout
T-058a - East Bypass - Sec A (Smiths Cost Share AG)
T-060 Annual Road Maintenance, Seal, Stripe, Cracks
T-061 - Annual Sidewalk New Construction and Repair
T-069 - 1900 South - Mill Road to 500 East
T-086 - Airport Road & 600 East Roundabout
T-088 - 150 East 1000 S to 1200 S
T-091 - Annual Traffic Calming Improvements
Waste Water
Callaway Drive Easement Road

S-024 - 1500 W - 100 S to 1200 S (12")	
Water	
Badger Ultrasonic/LTE Water Meters	
Broadhead Facility Driveway Replacement	
Composite Meter Lids	
Hospital Well Generator	
W-008 - 1900 South - US 40 to Mill Road (12-inch)	
W-061 US40 or W-061A Ostler Peak Rd - 1600 North to 900 North (12-inch)	
W-071 Central Heber Water Replacement - Phase 1	
Grand Total	51,540.00

41 Airport Capital Improvements	42 General Capital Improvements	46 Street Impact Fees	47 Parks Impact Fees	48 Transporation Tax
	21,546.00			
	3,000.00			
	20,000.00			
	32,750.00			
	42,600.00			
	80,000.00			
	100,000.00			
	3,600.00			
	21,000.00			
800,000.00				
376,900.00				
88,140.00				

237,600.00				
100,000.00				
	25,000.00			
	2,500,000.00			
	100,000.00			
	83,000.00			
	27,000.00			
	7,800.00			
	23,000.00			
	2,521,000.00			
	962,000.00			
	200,000.00			
	1,405,000.00		2,002,000.00	
	100,000.00			
		725,000.00		
		775,000.00		
		445,000.00		
				261,000.00
		375,000.00		
	35,000.00	99,000.00		
		253,000.00		
	151,000.00			
				475,000.00
				210,000.00
		101,000.00		
	44,000.00	508,000.00		
	19,000.00	631,000.00		
				200,000.00

1,602,640.00	8,527,296.00	3,912,000.00	2,002,000.00	1,146,000.00

56 Culinary Water Impact	57 Sewer Water Impact	58 Pressurized Irrigation Impact	61 Internal Service	66 Culinary Water Capital
			266,000.00	
			8,000.00	
			8,000.00	
			8,000.00	
			8,000.00	
			8,000.00	
			19,000.00	
			27,000.00	
			17,800.00	
			38,000.00	
			25,000.00	
			25,000.00	
			25,000.00	
			103,000.00	
			291,000.00	
			26,500.00	
			27,000.00	
			27,000.00	
			27,000.00	
			59,740.00	
			9,100.00	
			27,000.00	
				2,880.00

		72,200.00	
		9,000.00	
		32,500.00	
		70,000.00	
			155,000.00
		68,000.00	
		30,000.00	
	225,000.00		
	122,000.00		
332,000.00			

	166,000.00			
				15,000.00
				80,000.00
				300,000.00
89,000.00				
				224,000.00
				3,000,000.00
89,000.00	498,000.00	347,000.00	1,361,840.00	3,776,880.00

67 Sewer Capital	68 Stormwater Capital	69 Presurrized Irrigation Capital	Grand Total
			266,000.00
			8,000.00
			8,000.00
			8,000.00
			8,000.00
			8,000.00
			19,000.00
			27,000.00
			17,800.00
			38,000.00
			25,000.00
			25,000.00
			25,000.00
			103,000.00
			291,000.00
			26,500.00
			27,000.00
			27,000.00
			27,000.00
			59,740.00
			9,100.00
			21,546.00
			27,000.00
			-
			3,000.00
			20,000.00
			32,750.00
			42,600.00
			80,000.00
			2,500.00
			100,000.00
3,600.00	1,200.00	720.00	12,000.00
			21,000.00
			3,000.00
			3,160.00
			17,880.00
			25,000.00
			-
			800,000.00
			376,900.00
			88,140.00

			237,600.00
			100,000.00
			-
			25,000.00
			2,500,000.00
			100,000.00
			83,000.00
			72,200.00
			27,000.00
			9,000.00
			32,500.00
			70,000.00
			7,800.00
			23,000.00
			2,521,000.00
			962,000.00
			200,000.00
			3,562,000.00
			68,000.00
			100,000.00
			30,000.00
			-
			225,000.00
			122,000.00
		5,192,000.00	5,192,000.00
		1,965,000.00	1,965,000.00
			-
	268,000.00		268,000.00
			332,000.00
5,387,000.00			5,387,000.00
			-
			725,000.00
			775,000.00
			445,000.00
			261,000.00
			375,000.00
			134,000.00
			253,000.00
			151,000.00
			475,000.00
			210,000.00
			101,000.00
			552,000.00
			650,000.00
			200,000.00
			-
60,000.00			60,000.00

			166,000.00
			-
			-
			15,000.00
			80,000.00
			300,000.00
			89,000.00
			224,000.00
			3,000,000.00
5,450,600.00	269,200.00	7,157,720.00	36,191,716.00

Sum of FY2025
Row Labels
Fleet & Equipment
10 wheel dump/snowplow with salt spreader
2 YEAR Lease-Ford F-150 Hybrid #1
2 YEAR Lease-Ford F-150 Hybrid #2
2 YEAR Lease-Ford F-150 Hybrid #3
2 YEAR Lease-Ford F-150 Hybrid #4
2 YEAR Lease-Ford F-150 Hybrid #5
Air-Pac Generator for 18-08
Airport Loader Lease
AIRPORT, 12' Pull behind Mower Deck
Airport, V-Plow for loader
Backhoe Lease #1
Backhoe Lease #2
Backhoe Lease #3
Ford F-550, Flatbed Dump, Snowplow, Salt Spreader
Freightliner 4X4 dump truck/snowplow
John Deere Gator XUV835M
Loader lease #1
Loader lease #2
Loader lease #3
Replacement Vehicle for Reserve Unit
Small salt spreader to mount on a Ford F-550 Truck
Traffic Motorcycle
Vehicle Replacement on Lease Program
General Government Projects
A-005 - Mobile Computer in Hallway for Cityworks
A-006 - Engineering Office Furniture
ALPR Camera System
American Chiller HVAC Unit for Public Safety (Second Unit)
City Hall 2nd Floor Remodel
Computers for Conference Room and Council Chambers
Dark Sky Initiative and Installation
GPS Unit
Motorola Handheld Radios
New Computers for Proposed Comm Dev Customer Window
Planning Computer and Tablet
Police Department Carport Repair
Refinishing Floor at Public Works
Heber Valley Airport
Environmental Studies (Phase 1)
Pavement Preservation (Federally Funded)
Pavement Preservation (Locally Funded)

Pavement Preservation (State Funded)
Phase II ESA

Parks Cemetery and Trails

Angled Broom Sweeper for Skid-Steer
Cemetery Administration Building
Cemetery Road Karl Nelson Lane Road Replacement
Equipment Storage Building
Ford F-350, Parks and Cemetery
Generator for Animal Shelter
John Deere RC72B Rotary Brush Hog
John Deere side x side with snow plow, Parks & Cemetery
Kubota Tractor
Lely Fertilizer Spreader
P-050 - 1000 North Trail - Mill Rd to 550 E
P-070 - Coyote Springs Park
P-081 - 300 West Safe School Route
P-082 - Muirfield Park Expansion
P-083 - Main Street Park Improvements (Bandshell & Pedestrian Plaza)
Toro 44HP, 7500 Series, 144” Mower
Utilities for Cemetery Admin Building and Master Plan (Water, Sewer, Power, Gas, etc.)
Wood Chipper. Salsco 86 Series Chipper

Pressurized Irrigation

I-003 1200 West - 430 S to 500 S
I-011 300 East - East Bypass to 1600 N (12-inch)
I-028 - Citywide PI Meter Replacement
I-029 - Central Heber Irr Improvements - Phase 1

Storm Water

D-015 - Annual Ditch / Storm Drain Improvements
S-004 - 600 East - 1200 S to 1900 S (Hidden Ci Ln) (15")
S-047 Central Heber Sewer Replacement - Phase 1

Transportation

T-020b - 650 South - S Field Road to City Limit
T-029 - 600 East - 1300 S to Hidden Creek Lane
T-041 Southfield Rd - 100 S to 1200 S
T-046 - 100 West - 500 North to 1000 South
T-054 150 East - Coyote Lane to 700 North
T-057a East Bypass - Sec B 1050 East to 550 East
T-057b - East Bypass - Sec B 1050 East to Roundabout
T-058a - East Bypass - Sec A (Smiths Cost Share AG)
T-060 Annual Road Maintenance, Seal, Stripe, Cracks
T-061 - Annual Sidewalk New Construction and Repair
T-069 - 1900 South - Mill Road to 500 East
T-086 - Airport Road & 600 East Roundabout
T-088 - 150 East 1000 S to 1200 S
T-091 - Annual Traffic Calming Improvements

Waste Water

Callaway Drive Easement Road

S-024 - 1500 W - 100 S to 1200 S (12")	
Water	
Badger Ultrasonic/LTE Water Meters	
Broadhead Facility Driveway Replacement	
Composite Meter Lids	
Hospital Well Generator	
W-008 - 1900 South - US 40 to Mill Road (12-inch)	
W-061 US40 or W-061A Ostler Peak Rd - 1600 North to 900 North (12-inch)	
W-071 Central Heber Water Replacement - Phase 1	
Grand Total	

Column Labels			
10	41	42	46
General Fund	Airport Capital Improvements	General Capital Improvements	Street Impact Fees
		108286	
		59740	
		21546	
		27000	
51540		**302950**	
		3000	
		20000	
		32750	
		42600	
		80000	
2500			
		100000	
		3600	
		21000	
3000			
3160			
17880			
25000			
	1602640		
	800000		
	376900		
	88140		

237600		
100000		
	7953800	
	25000	
	2500000	
	100000	
	83000	
	27000	
	7800	
	23000	
	2521000	
	962000	
	200000	
	1405000	
	100000	
	249000	**3912000**
		725000
		775000
		445000
		375000
	35000	99000
		253000
	151000	
		101000
	44000	508000
	19000	631000

51540	**1602640**	**8614036**	**3912000**

47	48	56	57
Parks Impact Fees	**Transporation Tax**	**Culinary Water Impact**	**Sewer Water Impact**

2002000		
2002000		
		332000
		332000
	1146000	
	261000	
	475000	
	210000	
	200000	
		166000

			166000
		89000	
		89000	
2002000	**1146000**	**89000**	**498000**

58 Pressurized Irrigation Impact	61 Internal Service	66 Culinary Water Capital	67 Sewer Capital
	993400		
	266000		
	8000		
	8000		
	8000		
	8000		
	8000		
	19000		
	27000		
	17800		
	38000		
	25000		
	25000		
	25000		
	103000		
	291000		
	26500		
	27000		
	27000		
	27000		
	9100		
		2880	**3600**
		2880	3600

	281700	**155000**	
	72200		
	9000		
	32500		
	70000		
		155000	
	68000		
	30000		
347000			
225000			
122000			
			5387000
			5387000
			60000
			60000

			3879000	
			260000	
			15000	
			80000	
			300000	
			224000	
			3000000	
	347000	**1275100**	**4036880**	**5450600**

68 Stormwater Capital	69 Presurrized Irrigation Capital	Grand Total
		1101686
		266000
		8000
		8000
		8000
		8000
		8000
		19000
		27000
		17800
		38000
		25000
		25000
		25000
		103000
		291000
		26500
		27000
		27000
		27000
		59740
		9100
		21546
		27000
1200	**720**	**362890**
		3000
		20000
		32750
		42600
		80000
		2500
		100000
1200	720	12000
		21000
		3000
		3160
		17880
		25000
		1602640
		800000
		376900
		88140

		237600
		100000
		10392500
		25000
		2500000
		100000
		83000
		72200
		27000
		9000
		32500
		70000
		7800
		23000
		2521000
		962000
		200000
		3562000
		68000
		100000
		30000
	7157000	**7504000**
		225000
		122000
	5192000	5192000
	1965000	1965000
268000		**5987000**
268000		268000
		332000
		5387000
		5307000
		725000
		775000
		445000
		261000
		375000
		134000
		253000
		151000
		475000
		210000
		101000
		552000
		650000
		200000
		226000
		60000

		166000
		3968000
		260000
		15000
		80000
		300000
		89000
		224000
		3000000
269200	**7157720**	**36451716**

10	General Fund
41	Airport Capital Improvements
42	General Capital Improvements
46	Street Impact Fees
47	Parks Impact Fees
48	Transporation Tax
49	Class C Road Funds
56	Culinary Water Impact
57	Sewer Water Impact
58	Pressurized Irrigation Impact
61	Internal Service
66	Culinary Water Capital
67	Sewer Capital
68	Stormwater Capital
69	Presurrized Irrigation Capital

Request Group	Project Number	Department
Fleet & Equipment	N/A	Animal Control
Fleet & Equipment		Police Department
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Internal Service Fund
Fleet & Equipment		Police Department
General Government Projects		General Government Buildings
General Government Projects		Planning Department
General Government Projects		Planning Department
General Government Projects		Planning Department
General Government Projects		Planning Department
General Government Projects		Engineering
General Government Projects		Capital Improvement Fund - General

General Government Projects		Culinary Water Capital Fund
General Government Projects		Culinary Water Capital Fund
General Government Projects		Culinary Water Capital Fund
General Government Projects		Culinary Water Capital Fund
General Government Projects		Culinary Water Capital Fund
General Government Projects		General Government Buildings
General Government Projects		Police Department
General Government Projects		Police Department
General Government Projects		Capital Improvement Fund - General
General Government Projects		Engineering
Heber Valley Airport		Capital Improvement Fund - Airport
Heber Valley Airport		Capital Improvement Fund - Airport
Heber Valley Airport		Capital Improvement Fund - Airport
Heber Valley Airport		Capital Improvement Fund - Airport
Heber Valley Airport		Capital Improvement Fund - Airport
Parks Cemetery and Trails		Engineering
Parks Cemetery and Trails		Engineering
Parks Cemetery and Trails		Engineering
Parks Cemetery and Trails		Engineering
Parks Cemetery and Trails		Engineering
Parks Cemetery and Trails		Engineering
Parks Cemetery and Trails		Engineering
Parks Cemetery and Trails		Parks
Parks Cemetery and Trails		Cemetery
Parks Cemetery and Trails		Cemetery
Parks Cemetery and Trails		Cemetery
Parks Cemetery and Trails	25-01	Animal Control
Parks Cemetery and Trails		Cemetery
Parks Cemetery and Trails		Parks
Parks Cemetery and Trails		Internal Service Fund
Parks Cemetery and Trails		Internal Service Fund
Parks Cemetery and Trails		Internal Service Fund
Parks Cemetery and Trails		Internal Service Fund
Parks Cemetery and Trails		Internal Service Fund
Parks Cemetery and Trails		Internal Service Fund
Pressurized Irrigation		Engineering
Pressurized Irrigation		Engineering
Pressurized Irrigation		Engineering
Pressurized Irrigation		Engineering
Storm Water		Engineering
Storm Water		Engineering
Storm Water		Sewer Water Capital Fund
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering

Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Transportation		Engineering
Waste Water		Sewer Water Capital Fund
Waste Water		Engineering
Water		Culinary Water Capital Fund
Water		Culinary Water Capital Fund
Water		Culinary Water Capital Fund
Water		Culinary Water Capital Fund
Water		Engineering
Water		Engineering
Water		Engineering

Request Title	Fund Number
Vehicle Replacement on Lease Program	42
Traffic Motorcycle	42
Loader lease #3	61
Loader lease #2	61
Backhoe Lease #3	61
Backhoe Lease #2	61
Loader lease #1	61
Backhoe Lease #1	61
Air-Pac Generator for 18-08	61
2 YEAR Lease-Ford F-150 Hybrid #5	61
2 YEAR Lease-Ford F-150 Hybrid #4	61
2 YEAR Lease-Ford F-150 Hybrid #3	61
2 YEAR Lease-Ford F-150 Hybrid #2	61
Ford F-550, Flatbed Dump, Snowplow, Salt Spreader	61
Freightliner 4X4 dump truck/snowplow	61
Airport, V-Plow for loader	61
Small salt spreader to mount on a Ford F-550 Truck	61
Airport Loader Lease	61
10 wheel dump/snowplow with salt spreader	61
2 YEAR Lease-Ford F-150 Hybrid #1	61
John Deere Gator XUV835M	61
AIRPORT, 12' Pull behind Mower Deck	61
Replacement Vehicle for Reserve Unit	42
Refinishing Floor at Public Works	10
Planning Computer and Tablet	10
Computers for Conference Room and Council Chamb	10
New Computers for Proposed Comm Dev Customer V	10
City Hall 2nd Floor Remodel	42
A-006 - Engineering Office Furniture	42
Dark Sky Initiative and Installation	42

GPS Unit	42
GPS Unit	66
GPS Unit	67
GPS Unit	68
GPS Unit	69
American Chiller HVAC Unit for Public Safety (Second	42
Police Department Carport Repair	10
Motorola Handheld Radios	42
ALPR Camera System	42
A-005 - Mobile Computer in Hallway for Cityworks	42
Phase II ESA	41
Pavement Preservation (Locally Funded)	41
Pavement Preservation (State Funded)	41
Pavement Preservation (Federally Funded)	41
Environmental Studies (Phase 1)	41
P-083 - Main Street Park Improvements (Bandshell &	42
P-083 - Main Street Park Improvements (Bandshell &	47
P-083 - Main Street Park Improvements (Bandshell &	66
P-082 - Muirfield Park Expansion	42
P-070 - Coyote Springs Park	42
P-081 - 300 West Safe School Route	42
P-050 - 1000 North Trail - Mill Rd to 550 E	42
Angled Broom Sweeper for Skid-Steer	42
Cemetery Road Karl Nelson Lane Road Replacement	42
Utilities for Cemetery Admin Building and Master Pla	42
Cemetery Administration Building	42
Generator for Animal Shelter	42
Equipment Storage Building	42
Lely Fertilizer Spreader	42
Wood Chipper. Salsco 86 Series Chipper	61
Toro 44HP, 7500 Series, 144” Mower	61
John Deere side x side with snow plow, Parks & Ceme	61
Kubota Tractor	61
Ford F-350, Parks and Cemetery	61
John Deere RC72B Rotary Brush Hog	61
I-029 - Central Heber Irr Improvements - Phase 1	69
I-028 - Citywide PI Meter Replacement	69
I-011 300 East - East Bypass to 1600 N (12-inch)	58
I-003 1200 West - 430 S to 500 S	58
S-004 - 600 East - 1200 S to 1900 S (Hidden Ci Ln) (15	57
D-015 - Annual Ditch / Storm Drain Improvements	68
S-047 Central Heber Sewer Replacement - Phase 1	67
T-086 - Airport Road & 600 East Roundabout	42
T-086 - Airport Road & 600 East Roundabout	46
T-046 - 100 West - 500 North to 1000 South	48
T-091 - Annual Traffic Calming Improvements	48
T-088 - 150 East 1000 S to 1200 S	42

T-088 - 150 East 1000 S to 1200 S	46
T-069 - 1900 South - Mill Road to 500 East	46
T-061 - Annual Sidewalk New Construction and Repai	48
T-060 Annual Road Maintenance, Seal, Stripe, Cracks	48
T-058a - East Bypass - Sec A (Smiths Cost Share AG)	42
T-057b - East Bypass - Sec B 1050 East to Roundabou	46
T-057a East Bypass - Sec B 1050 East to 550 East	42
T-057a East Bypass - Sec B 1050 East to 550 East	46
T-054 150 East - Coyote Lane to 700 North	46
T-041 Southfield Rd - 100 S to 1200 S	46
T-029 - 600 East - 1300 S to Hidden Creek Lane	46
T-020b - 650 South - S Field Road to City Limit	46
Callaway Drive Easement Road	67
S-024 - 1500 W - 100 S to 1200 S (12")	57
Hospital Well Generator	66
Composite Meter Lids	66
Badger Ultrasonic/LTE Water Meters	66
Broadhead Facility Driveway Replacement	66
W-061 US40 or W-061A Ostler Peak Rd - 1600 North	66
W-008 - 1900 South - US 40 to Mill Road (12-inch)	56
W-071 Central Heber Water Replacement - Phase 1	66

Account	Fund Name
4073	General Capital Improvements
4073	General Capital Improvements
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4073	General Capital Improvements
4426	General Fund
5374	General Fund
5374	General Fund
5374	General Fund
4072	General Capital Improvements
4073	General Capital Improvements
4073	General Capital Improvements

4073	General Capital Improvements
4075	Culinary Water Capital
4075	Sewer Capital
4073	Stormwater Capital
4073	Presurrized Irrigation Capital
4073	General Capital Improvements
5472	General Fund
4073	General Capital Improvements
4073	General Capital Improvements
4073	General Capital Improvements
408	Airport Capital Improvements
4072	Airport Capital Improvements
4072	Airport Capital Improvements
4072	Airport Capital Improvements
408	Airport Capital Improvements
4072	General Capital Improvements
4073	Parks Impact Fees
4073	Culinary Water Capital
4073	General Capital Improvements
4073	General Capital Improvements
4073	General Capital Improvements
4073	General Capital Improvements
4073	General Capital Improvements
4073	General Capital Improvements
4073	General Capital Improvements
4072	General Capital Improvements
4073	General Capital Improvements
4073	General Capital Improvements
4073	General Capital Improvements
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4074	Internal Service
4073	Presurrized Irrigation Capital
4073	Presurrized Irrigation Capital
4073	Pressurized Irrigation Impact
4073	Pressurized Irrigation Impact
4073	Sewer Water Impact
4073	Stormwater Capital
4073	Sewer Capital
4073	General Capital Improvements
4073	Street Impact Fees
4073	Transporation Tax
4073	Transporation Tax
4073	General Capital Improvements

4073	Street Impact Fees
4073	Street Impact Fees
4073	Transporation Tax
4073	Transporation Tax
4073	General Capital Improvements
4073	Street Impact Fees
4073	General Capital Improvements
4073	Street Impact Fees
4073	Street Impact Fees
4073	Street Impact Fees
4073	Street Impact Fees
4073	Street Impact Fees
4073	Sewer Capital
4073	Sewer Water Impact
4075	Culinary Water Capital
4075	Culinary Water Capital
4075	Culinary Water Capital
4073	Culinary Water Capital
4073	Culinary Water Capital
4073	Culinary Water Impact
4073	Culinary Water Capital

FY2025
$27,000.00
$21,546.00
$27,000.00
$27,000.00
$25,000.00
$25,000.00
$27,000.00
$25,000.00
$19,000.00
$8,000.00
$8,000.00
$8,000.00
$8,000.00
$103,000.00
$291,000.00
$38,000.00
$9,100.00
$27,000.00
$266,000.00
$8,000.00
$26,500.00
$17,800.00
$59,740.00
$25,000.00
$3,160.00
$2,500.00
$3,000.00
$80,000.00
$20,000.00
$100,000.00

$3,600.00
$2,880.00
$3,600.00
$1,200.00
$720.00
$42,600.00
$17,880.00
$21,000.00
$32,750.00
$3,000.00
$100,000.00
$88,140.00
$237,600.00
$376,900.00
$800,000.00
$1,405,000.00
$2,002,000.00
$155,000.00
$200,000.00
$2,521,000.00
$962,000.00
$23,000.00
$25,000.00
$100,000.00
$100,000.00
$2,500,000.00
$27,000.00
$83,000.00
$7,800.00
$30,000.00
$68,000.00
$32,500.00
$70,000.00
$72,200.00
$9,000.00
$1,965,000.00
$5,192,000.00
$122,000.00
$225,000.00
$332,000.00
$268,000.00
$5,387,000.00
$44,000.00
$508,000.00
$261,000.00
$200,000.00
$19,000.00

$631,000.00
$101,000.00
$210,000.00
$475,000.00
$151,000.00
$253,000.00
$35,000.00
$99,000.00
$375,000.00
$445,000.00
$775,000.00
$725,000.00
$60,000.00
$166,000.00
$300,000.00
$80,000.00
$260,000.00
$15,000.00
$224,000.00
$89,000.00
$3,000,000.00

Heber City Strategic Annual Retreat

FY 24/25 Council Policy & Budget Priorities

Established 1/20/24; Adopted 2/6/24; Updated 5/1/24

Policy/Budget Priorities					
Priorities	**Description/Strategy**	**Operationalizing Strategy**	**Target**	**Responsible**	**Status**
2034 Olympic Games Focus	Begin identifying and executing on opportunities to leverage the 2034 Olympic Games to advance Council's priorities and economic opportunities for Heber City.	Initial opportunities include 1) locating Soldier Hollow parking closer to downtown; 2) host "live sites" in Hebe during the Games; 3) advance Heber Valley Corridor (i.e. east bypass) design and construction; and 4) transformation of Hwy 40 through down town into a walkable, pedestrian friendly atmosphere.	10 Year Planning and Execution Window—year one is 2024.	MB/CC	Ongoing
Envision Central Heber 2050 ***Execution Phase*** -Main Street District (MSD) -Arts and Recreation District (ARD) -Central Neighborhoods (CN)	Executing Envision Central Heber plans by making specific investments intended to realize the Vision. (Relevant items to be included in FY '25 budget.)	**Main Street District (MSD)** 1-Main Street Enhancement Plan—develop concept plan for Main Street Enhancements. Transitioning to shovel ready plan to present to UDOT/Legislature at later time. 2-Assemble strategic properties—priority purchases include County fire station property; HL&P administration building property; and County administration building property. 3-Parking—develop plan for initially leveraging fire station building and administration building for commercial incubators supportive of the downtown vision. Initial executable parking plan to incorporate usage of existing buildings. 4-Alleyway phasing—develop phasing plan for alley way encompassing strategy for preserving/protecting preferred path. 5-Complete Band Shell 6-Complete 200S Plaza 7-Draft broad policy for burying power lines and identifying dedicated funding source 8-Street Cross section—Standard change supporting angled and parallel parking for "down town" roads. 9-Work with Roger Brooks to compete programming, parking, and recruitment scope of work for downtown. **Arts & Recreation District (ARD)** 1-Continue focused discussion with stakeholders to realize value added vision. Support stakeholder needs. Initial plan presented on 1/20/24.	MSD 1-Q4 '24 MSD 2-FY '24 for fire station & HL&P Bldg. FY '25 for County Adm. Building MSD 3-Q4 '24 MSD 4-Q4 '24 MSD 5-Q3 '24 MSD 6-Q3 '24 MSD 7-Q3 '24 MSD 8-Q2 '24 MSD 9-Q4 '24 ARD 1-Ongoing	1.RF/MB 2.MB/JC 3.TK/MB 4.TK/MB 5.MB 6.MB 7.TK/MS/RF 8.RF 9.DK/MB 1.MB/CC	1.Met with UDOT on 4/30—grant application to be submitted by 5/16/24 2.Apprasials being done on both parcels 3.Plan presented to CC on 1/20/24 4.Plan presented to CC on 1/20/24 5.Project underway 6.Project underway 7.Plan presented to CC on 1/20/24 8.Plan presented to CC on 1/20/24—work to commence in Q3. 9.Contracted executed on 1/29/24—work underway 1.Initial plan presented to CC on 1/20/24—County taking lead on planning area.
Envision Central Heber 2050 ***Visioning Phase***	Envision Central Heber 2050 is a stakeholder driven initiative to explore, identify and implement an executable plan for central neighborhoods, Main Street and Tourism Recreation District.	1-Complete code updates—including C3 zone perfected 2-Plans for Branding/Marketing/Promotion/Events/Arts/History 3-Redevelopment in Central Heber to contain deed restriction requirements for additional density requests	1.Q3 '24 2.Q2 '24 3.Q3 '24	1.TK 2.RB 3.TK	1.Underway 2.Initial ideas presented to CC on 1/20/24—focus committee formed to make recommendation. 3.Initial policy plan discussed by CC on 1/20/24
Community Reinvestment Agency (CRA)	Execute Remaining Interlocal Agreements	1-Wasatch County School District Interlocal Agreement 2-Wasarch County Interlocal Agreement	1-Spring '24 2-Spring '24	MB	In negotiations

<table>
<tr><th colspan="6">Policy/Budget Priorities</th></tr>
<tr><th>Priorities</th><th>Description/Strategy</th><th>Operationalizing Strategy</th><th>Target</th><th>Responsible</th><th>Status</th></tr>
<tr><td>Central Heber Water & Sewer Infrastructure Replacement</td><td>Develop and implement strategy for replacing aged and unreliable infrastructure (i.e. water and sewer) in Central Heber area of the City.</td><td>1-Adopt annual supporting rate increases.
2-Work to keep project on time, on budget and on scope.</td><td>1-August each year.
2-Fall '25</td><td>1.SN
2.RF</td><td>1) Ongoing
2) Ongoing</td></tr>
<tr><td>Pressurized Irrigation (PI)</td><td>Meter installation on existing system and strategic expansion</td><td>1-Project construction</td><td>Continue construction when materials available.</td><td>RF</td><td>Ongoing</td></tr>
<tr><td>Transportation Focus</td><td>Execute on key Council transportation initiatives.</td><td>1-Assess opportunities for improving capacity and safety on 600 S & Main. Conduct as part of Roads Master Plan Addendum.
2-Design road improvements for 100 W from 5th N. to 6th S. for improving pedestrian experience—not to be built at this time, but designed to facilitate private projects in the area (City likely to fund at later date). Delay 100 E. design and improvements until demand for redevelopment in area.
3-Complete Section B of Heritage Farms Parkway
4-Right sizing roads—conduct work meeting with City Council to better understand intent and challenges of "right sizing roads."
5-Consider Center Street Improvements—conduct work meeting with City Council to explore reasonable, viable and affordable improvements.</td><td>1-Q4 '24
2-Start July 1, '24. Complete FY '25.
3-Q3 '24
4-Q3 '24
5-Q3-'24</td><td>1-RF
2-RF
3-RF
4-TK/RF
5-RF/TK</td><td>1)Work to commence Q3
2) Work to commence Q3
3) Expected completion—June '24
4) Work meeting expected in Q3.
5) Work meeting expected in Q3.</td></tr>
<tr><td>Water System Redundancy</td><td>Provide for critical water system redundancy to reduce risk of system interruptions.</td><td>1—Electronic Security
2—Pumps
3—Electrical backup</td><td>Items will be included in FY '25 budget submittal.</td><td>MK</td><td>1, 2 &3) Requests included in FY '25 budget.</td></tr>
<tr><td>Affordable Housing Plan</td><td>Move the needle on developing and realizing affordable housing in Heber community.</td><td>1-Managing Affordable Housing (AH) Deed Restrictions
A) Verify Mountain Lands Community Housing is actively managing deed restrictions for all of Heber's deed restricted properties. Develop and maintain relationship with Mountain Lands Community Housing.
2-Affordability Ideas
A) Negotiate greater affordability with existing affordable housing obligations (80% AMI to 60% AMI)
B) Explore City owned land opportunities, swapping land, use of County and/or District property for AH
C) All projects to have permanent deed restrictions
D) Evaluate utilization of different housing types
E) Evaluate government funding opportunities
F) "City Purchase Land" (Governor's Initiative)
3-Location
A) Negotiate more viable locations with existing obligations
B) Explore opportunities for affordable housing projects in CRA and central neighborhoods of Heber
4-Subject Matter Experts
A) Look to partner with AH expert to help move needle on establishing affordable housing in Heber City.</td><td>1-Ongoing
2-Ongoing
3-Ongoing
4-Q2 '24</td><td>TK/MB</td><td>1)Ongoing
2) Underway
3) Underway
4) Scott Loomis is working with City on projects.</td></tr>
<tr><td>Cemetery Adm. Building</td><td>Cemetery Master Plan identifies development of new cemetery/parks office building as a key priority.</td><td>1-Construct building.</td><td>1-Begin construction Spring '24</td><td>MR/MB</td><td>1)Bids were received at end of March. Low bid was $2M over budget. Evaluating alternatives.</td></tr>
</table>

Policy/Budget Priorities					
Priorities	Description/Strategy	Operationalizing Strategy	Target	Responsible	Status
Main Street Trees	Main Street trees are not uniform in size or shape and have a history of disease and premature death.	1-Undertake assessment to pinpoint root cause of premature tree mortality and poor health 2-Develop plan to address and solve root cause of tree mortality and poor health 3-Fund Plan—include funding in FY '25 budget. 4-Implement Plan	1,2&3:by July 1, '24 4-FY '25	MR	1)Assessment complete 2)Underway 3)Funding included in FY '25 budget. 4)Begin execution in Q3.
Heber Valley Arts Center	Continue support for Arts Center	1-Execute on Ground Lease and Parking Agreement 2-Continue strong relationship with stakeholders—WCAC & Jordanelle Ridge	1-Ongoing 2-Ongoing	CC/MB/JC	1-Ground Lease & Parking Agreement adopted in Jan. '24. 2. Ongoing
Historic Preservation	Support recommendations of Heritage Committee for preserving and relocating train depots	1-$50k escrow for train depot—investigate alternatives 2-$20k Phase 2 signage	Funding will likely be in FY'24.	MS	Both items included in FY '24 and '25 budget
Trail Maintenance Reserve and Linkage	Council priority to execute on City's trail master plan closing gaps in existing trail networks and ensure sufficient reserves are set aside annually to maintain trails.	1-Incorporate funding for trails in FY '25 budget 2-Establish restricted reserve account to fund annual maintenance costs	1-Q2 '24 2-Q2 '24	SN/RF	1)Funding included in FY '25 budget. 2)Reserve account included with FY '25 budget.
Dark Sky	Heber City is committed to the preservation of Valley night sky	1-Present overview of dark sky policy to CC. 2-Enforce adopted dark sky policies. 3-Transition all City facilities to dark sky compliant. 4-Work with local governments in Wasatch County to incorporate dark sky strategies and investments. 5-Implement dark sky awareness campaign for private property owners/incentives	1-Q2 '24 2-Funding FY '25 3-FY '25 4-Ongoing 5-Ongoing	1-TK 2-PS 3-MR 4-MB 5-RB	Ongoing $100k included in FY '25 budget.
Heber Valley Corridor Planning/Beautification	Meeting in 2x2 with area local governments to develop unified plan for key bypass elements.	1-Hold recommended Wasatch County Interlocal 2:2 meeting(s) to explore strategies for planning, beautification, land protection, etc.	1-Q1 '24	SP/SO	Completed
STR Policy Update	City Council supports an amendment to City's STR policy	Remove all nexus with HOAs.	Q 1 '24	TK	Completed
Year of the Parks Continued	Begin construction on Phase 1 of Muirfield Park Expansion and Coyote Springs Park	1-Complete parks designs for both parks. 2-Complete construction on phase one for both parks	1-Q4 '24 2-Q4 '24	MR/MB	1)Coyote Springs to be bid in June '24; Muirfield environmental work ongoing. 2)TBD

Heber City Council 2023 Strategic Retreat Action Register
Established January 11, 2023

Execution Strategy				
Action Item	**Description**	**Target**	**Responsible**	**Status**
	2023/2024 Action Register Items Continued			
Inclusive Play Ground	Assess inclusive playground opportunities in Wasatch Vista, Muirfield, Coyote Springs and Main City Park.	July 1, 2024	MR	Ongoing
Open Access Fiber Agreements	Complete agreements with STRATA for N. Village area	ASAP	MB/JC	In negotiations
Airport Fee Analysis	Complete airport fee analysis (will need to consult with airport attorneys on timing to commence work).	March '24	TB	Complete by July 1, '24
Parks Standards	Establish city-wide park standards (NVOZ as an example)	Q1 '24	MR/MS	May 7 CC agenda.
GIS	Implement GIS software City wide—GIS and City Works combined.	Q3 '24	RF	Underway
N. Village Preservation Fee	Present to City Council alternatives for uses N. Village Preservation Fee	Q2 '24	TK	Underway
Staffing Assessment	Complete staffing assessment for FY '25 budget	March '24	CA	Underway
Web Site Update Finished	Complete Update	March '24	RB/MS/AB	Completred
	2024/2025 Action Register Items			
Business License Fee Update	Business License Fee Analysis	March 1, '24	SN	Completed
Cross Street Addendum	Adopt transportation plan in Feb '24 and commence addendum work immediately thereafter. Cost \$50-\$100k—include funding in FY '25 budget.	Q4 '24	RF	Funding included in FY '25 budget.
Round-a-bout Art	Execute on plans to place art in round-a-bouts—use TAP tax as a source of funding	Ongoing	MB/TC	Underway
Airport Impact Fees	Investigate feasibility of establishing airport specific impact fees	Q1 '24	JC	Underway
Park Storage Areas	Evaluate strategic—short and long term—means for increasing park storage capacity.	Q2 '24	MR	Underway
Recycling	Improve Heber City organization's recycling ethic – document what is done now and what can be improved. Including how the City can better communicate private recycling services to the general public.	Q2 '24	MS/RB	Underway
Muirfield Park Private Gardening Plan	Support Heber Valley Self Reliance goals for investing in community garden at Muirfield Park.	Ongoing	MS/MR/CC	Underway
Flood Channel Study	Undertake flood channel study. Include funding in FY '25 budget estimated at \$50 - \$100k	FY '25	RF	Funding included in FY '25 budget
Communication Enhancements	Improve on the following communication areas: 1—Employee info internally 2—Calendar of public meetings—emphasize opportunities to give public input 3—Outreach on projects—details on project and/or where to go for info (videos)	Q2 '24	RB	Underway
Small Business Support	Work with Dallin Kocher to develop specific training opportunities and leverage for staff development	Q3 '24	MB	
Process Mapping of Key Internal Practices	Develop strategy to document key internal processes… 1-Finance 2-Building 3-Community Development	Commence in Q2 '24	SN/TK	
Establish Library/Hub for Funding Park Amenities	Create program for encouraging public donations to public parks and place info on City website.	Q3 '24	RB	
Day Care/Senior Center	Explore how City zoning and/or "red tape" is adversely impacting establishment of such businesses.	Q2 '24	TK	
City Offices Net Zero	Look into other cities efforts to seek implementation ideas	Q3 '24	MS	Underway
Code Enforcement	Special code enforcement emphasis… 1-Enforcement with fines – look into tracking software and include budget request in FY '25 budget. 2-Downtown weed control	1-Q2 '24 2-Ongoing	PS	Underway

License Type	Calculated Disproportionate Fee
Motorized Street Vendor	$0.00
Nightly Rental	$0.00
Non-Profit	$0.00
Professional/Business Services	$0.00
Rental Services	$793.70
Restaurant	$508.51
Seasonal	$0.00
Solicitor	$0.00
Storage Unit Rental	$472.39
Temporary License	$62.49

Businesses that showed negative ratios when the base ratio was subtracted, demonstrate that there is not a disproportionate impact and therefore their fee is $0.00.

Total Fee Calculation

The final business license fee is calculated by adding in the base license cost, with any disproportionate fees based on the type of business. The following tables demonstrate how the various disproportionate categories would align with the City's main business license categories and the calculated fee for each license type (based on new licenses issued and not renewal costs). These figures show the true cost of services to the City. The City's legislative body may determine to adopt fees lower than the calculated amounts but may not exceed the calculated amounts.

TABLE 12: BUSINESS LICENSE CATEGORIES

Business License Category	Disproportionate Fee Category
Commercial License	Automotive
	Commercial - Large Retail (40,000 sf+)
	Commercial
	Construction
	Contracted Services
	Day Care / Preschool
	Entertainment
	Internet Retail
	Manufacturing/Distribution
	Medical - Major Facility
	Medical - Clinic
	Non-Profit
	Professional/Business Services
	Restaurant
	Storage Unit Rental
Home Business License	Home Occupation License
Seasonal License	Seasonal
Temporary Vendors	Temporary License
Fireworks	Fireworks

Business License Category	Disproportionate Fee Category
Solicitor License	Solicitor
Motorized Street Vendor	Motorized Street Vendor
Special Events & Promotions - 500+ People	None
Special Events & Promotions - <500 People	None
Film Events Large (Trailers, 5+ Cars)	None
Film Events Small (No Trailers, <5 Cars)	None
Nightly Rental	Hotel Nightly Rental
Rental Dwelling	Rental Services
Pawn Shop	None
Tobacco Retailer	None
Businesses with Alcohol License[2]	None

TABLE 13: CALCULATED BUSINESS LICENSE FEES

Business License Category	Disproportionate Fee Category	Study Base Fee	Study Disproportionate Fee	Total Business License Fee	Current Fee	Percent Change
Commercial License	Automotive	$162.38	$189.98	$352.35	$125.00	182%
	Commercial - Large Retail (40,000 sf+)		$17,574.69	$17,737.07	$2,000.00	787%
	Commercial		$97.18	$259.56	$50.00	419%
	Construction		$0.00	$162.38	$50.00	225%
	Contracted Services		$0.00	$162.38	$50.00	225%
	Day Care / Preschool		$0.00	$162.38	$50.00	225%
	Entertainment		$1,234.24	$1,396.62	$110.00	1,170%
	Internet Retail		$0.00	$162.38	$50.00	225%
	Manufacturing/ Distribution		$0.00	$162.38	$65.00	150%
	Medical - Major Facility		$3,230.83	$3,393.20	$50.00	6,686%
	Medical - Clinic		$0.00	$162.38	$50.00	225%
	Non-Profit		$0.00	$162.38	$50.00	225%
	Professional/ Business Services		$0.00	$162.38	$50.00	225%
	Restaurant		$508.51	$670.89	$390.00	72%
	Storage Unit Rental		$472.39	$634.77	$65.00	877%

[2] Businesses with an alcohol license (except for Buon Appetito, Ichiban Sushi Asian Bistro, and Spin Café) all held an additional business license and the calls for service cannot be split by license type.

Business License Category	Disproportionate Fee Category	Study Base Fee	Study Disproportionate Fee	Total Business License Fee	Current Fee	Percent Change
Home Business License	Home Occupation License	$141.81	$0.00	$141.81	$30.00	373%
Seasonal License	Seasonal	$187.29	$0.00	$187.29	$95.00	97%
Temporary Vendors License	Temporary License	$187.29	$78.33	$265.62	$45 + $10/day	(42%)
Fireworks License	Fireworks	$141.74	$0.00	$141.74	$295.00	(52%)
Solicitor License	Solicitor	$112.00	$0.00	$112.00	$150.00	(25%)
Motorized Street Vendor License	Motorized Street Vendor	$156.95	$0.00	$156.95	$120.00	31%
Special Events & Promotions - 500+ People	None	$187.29	$0.00	$187.29	$325.00	(42%)
Special Events & Promotions - <500 People	None	$187.29	$0.00	$187.29	$35.00	435%
Film Events Large (Trailers, 5+ Cars)	None	$172.09	$0.00	$172.09	$250.00	(31%)
Film Events Small (No Trailers, <5 Cars)	None	$172.09	$0.00	$172.09	$150.00	15%
Nightly Rental License	Hotel	$172.09	$2,039.88	$2,211.97	$65.00	3,303%
	Nightly Rental		$0.00	$172.09	$65 + $13/room + $50 processing fee	59%
Rental Dwelling License	Rental Services	$172.09	$793.70	$965.79	$50 + 25/unit + $50	673%

Business License Category	Disproportionate Fee Category	Study Base Fee	Study Disproportionate Fee	Total Business License Fee	Current Fee	Percent Change
					processing fee	
Pawn Shop License	None	$183.22	$0.00	$183.22	$150.00	22%
Tobacco Retailer	None	$183.22	$0.00	$183.22	$1,000.00	(82%)
Businesses with Alcohol License	None	$141.19	$0.00	$141.19	$50 - $260	(6%)

Good Landlord Program Discounts

State code directs that for a municipality to adopt a new disproportionate rental fee, with a Good Landlord Program, it must provide for a disproportionate rental fee reduction.[3] There is no mandated amount of a fee reduction under State code and the offered amount would be determined at the discretion of the City's legislative body.

There are a number of other cities that currently have a Good Landlord Program in place and offer discounts for landlord who complete those courses. The majority of these cities charge their fee based on the type of rental, although several charge the same rate regardless of what type of rental unit. Each of the following fee calculations have used the lowest unit count for rental unit type.

TABLE 14: SUMMARY OF RENTAL FEE REDUCTIONS

City	Average Disproportionate Rental Fee Reduction
Clearfield City	85%*
Midvale	22%*
North Salt Lake	40%
Ogden	46%*
Salt Lake City	59%
South Salt Lake	55%*
South Ogden	60%*
Sunset	75%
Washington Terrace	10%
West Jordan	48%*

*Fee reduction is variable by unit type

Source: Individual cities' consolidated fee schedules

Based on data currently available, the disproportionate rental fee reductions range from 10 – 85 percent for the total license fee. Most of the comparable cities will provide a reduction only on the disproportionate rental fee and not on the base business license cost. The four cities that do not split their disproportionate rental fee by unit category (similar to the City) saw an average reduction of 46 percent.

[3] Utah Code Annotated § 10-1-203.5 (7)(b)

	41	42	46	47	48	56	57	58	61	66	67	68	69	Grand Total
	Airport Capital Improvements	**General Capital Improvements**	**Street Impact Fees**	**Parks Impact Fees**	**Transporation Tax**	**Culinary Water Impact**	**Sewer Water Impact**	**Pressurized Irrigation Impact**	**Internal Service**	**Culinary Water Capital**	**Sewer Capital**	**Stormwater Capital**	**Presurrized Irrigation Capital**	
Projected Beginning Fund Balances	96,617.00	4,897,055.00	1,705,848.00	3,827,161.00	1,302,308.00	4,828,338.00	2,532,545.00	265,886.00	852,330.00	1,636,066.00	8,409,988.00	11,820.00	4,956,003.00	35,321,965.00
Total Operating Expenses	(116,000.00)					(5,000.00)	-		(707,575.00)					(828,575.00)
Total Projected Revenue	1,335,603.00		755,851.00	1,214,117.00	2,185,000.00	796,897.00	590,788.00	318,904.00	1,858,480.00					9,055,640.00
Total Available Funds	1,316,220.00	4,897,055.00	2,461,699.00	5,041,278.00	3,487,308.00	5,620,235.00	3,123,333.00	584,790.00	2,003,235.00	1,636,066.00	8,409,988.00	11,820.00	4,956,003.00	43,549,030.00
Total CIP Requests	(1,602,640.00)	(4,485,000.00)	(2,304,000.00)	(4,746,000.00)	(1,146,000.00)	(89,000.00)	(498,000.00)	(347,000.00)	(1,651,340.00)	(4,036,880.00)	(5,450,600.00)	(269,200.00)	(7,157,720.00)	(33,783,380.00)
Reserve Percentage						25%	25%	25%	25%					
Operating Reserve	-					(199,224.25)	(147,697.00)	(79,726.00)	-					(426,647.25)
Interfund Transfers	385,000.00	151,000.00								1,525,000.00	2,600,000.00	265,000.00	3,370,000.00	8,296,000.00
Debt Service			(20,686.00)		(287,392.00)	(13,528.00)	(12,967.00)	(3,351.00)						(337,924.00)
Bond Proceeds	-	-	-		-	-	-	-	-	-	-	-	-	-
Restricted Funds for Future Years														-
Projected Ending Fund Balance, net	98,580.00	563,055.00	137,013.00	295,278.00	2,053,916.00	5,318,482.75	2,464,669.00	154,713.00	351,895.00	(875,814.00)	5,559,388.00	7,620.00	1,168,283.00	17,297,078.75
Fleet & Equipment														
10 wheel dump/snowplow with salt spreader									266,000.00					266,000.00
2 YEAR Lease-Ford F-150 Hybrid #1									8,000.00					8,000.00
2 YEAR Lease-Ford F-150 Hybrid #2									8,000.00					8,000.00
2 YEAR Lease-Ford F-150 Hybrid #3									8,000.00					8,000.00
2 YEAR Lease-Ford F-150 Hybrid #4									8,000.00					8,000.00
2 YEAR Lease-Ford F-150 Hybrid #5									8,000.00					8,000.00
Airport Loader Lease									27,000.00					27,000.00
Airport, V-Plow for loader									38,000.00					38,000.00
Backhoe Lease #1									25,000.00					25,000.00
Backhoe Lease #2									25,000.00					25,000.00
Backhoe Lease #3									25,000.00					25,000.00
Ford F-550, Flatbed Dump, Snowplow, Salt Spreader									103,000.00					103,000.00
Freightliner 4X4 dump truck/snowplow									291,000.00					291,000.00
John Deere Gator XUV835M									26,500.00					26,500.00
Loader lease #1									27,000.00					27,000.00
Loader lease #2									27,000.00					27,000.00
Police Department Leases Program									473,550.00					473,550.00
Replacement Vehicle for Reserve Unit									59,740.00					59,740.00
CAT skid Steer Yearly Trade Out									3,000.00					3,000.00
CAT backhoe lease									10,850.00					10,850.00
General Government Projects														-
American Chiller HVAC Unit for Public Safety (Second Unit)		42,600.00												42,600.00
Computers for Conference Room and Council Chambers														-
Dark Sky Initiative and Installation		100,000.00												100,000.00
GPS Unit		3,600.00								2,880.00	3,600.00	1,200.00	720.00	12,000.00
Motorola Handheld Radios		21,000.00												21,000.00
New Computers for Proposed Comm Dev Customer Window														-
Planning Computer and Tablet														-
Police Department Carport Repair														-
Refinishing Floor at Public Works														-
Section B Landscaping (Construction/Maint Fund 2)		200,000.00												200,000.00
Heber Valley Airport														-
Environmental Studies (Phase 1)	800,000.00													800,000.00
Pavement Preservation (Federally Funded)	376,900.00													376,900.00
Pavement Preservation (Locally Funded)	88,140.00													88,140.00
Pavement Preservation (State Funded)	237,600.00													237,600.00
Phase II ESA	100,000.00													100,000.00

	41	42	46	47	48	56	57	58	61	66	67	68	69	Grand Total
	Airport Capital Improvements	**General Capital Improvements**	**Street Impact Fees**	**Parks Impact Fees**	**Transporation Tax**	**Culinary Water Impact**	**Sewer Water Impact**	**Pressurized Irrigation Impact**	**Internal Service**	**Culinary Water Capital**	**Sewer Capital**	**Stormwater Capital**	**Presurrized Irrigation Capital**	
Projected Beginning Fund Balances	96,617.00	4,897,055.00	1,705,848.00	3,827,161.00	1,302,308.00	4,828,338.00	2,532,545.00	265,886.00	852,330.00	1,636,066.00	8,409,988.00	11,820.00	4,956,003.00	35,321,965.00
Total Operating Expenses	(116,000.00)					(5,000.00)	-		(707,575.00)					(828,575.00)
Total Projected Revenue	1,335,603.00		755,851.00	1,214,117.00	2,185,000.00	796,897.00	590,788.00	318,904.00	1,858,480.00					9,055,640.00
Total Available Funds	1,316,220.00	4,897,055.00	2,461,699.00	5,041,278.00	3,487,308.00	5,620,235.00	3,123,333.00	584,790.00	2,003,235.00	1,636,066.00	8,409,988.00	11,820.00	4,956,003.00	43,549,030.00
Total CIP Requests	(1,602,640.00)	(4,485,000.00)	(2,304,000.00)	(4,746,000.00)	(1,146,000.00)	(89,000.00)	(498,000.00)	(347,000.00)	(1,651,340.00)	(4,036,880.00)	(5,450,600.00)	(269,200.00)	(7,157,720.00)	(33,783,380.00)
Reserve Percentage						25%	25%	25%	25%					
Operating Reserve	-					(199,224.25)	(147,697.00)	(79,726.00)	-					(426,647.25)
Interfund Transfers	385,000.00	151,000.00								1,525,000.00	2,600,000.00	265,000.00	3,370,000.00	8,296,000.00
Debt Service			(20,686.00)		(287,392.00)	(13,528.00)	(12,967.00)	(3,351.00)						(337,924.00)
Bond Proceeds	-	-	-		-	-	-	-	-	-	-	-	-	-
Restricted Funds for Future Years														-
Projected Ending Fund Balance, net	98,580.00	563,055.00	137,013.00	295,278.00	2,053,916.00	5,318,482.75	2,464,669.00	154,713.00	351,895.00	(875,814.00)	5,559,388.00	7,620.00	1,168,283.00	17,297,078.75
Parks Cemetery and Trails														-
Cemetery Administration Building		2,500,000.00												2,500,000.00
Ford F-350, Parks and Cemetery									72,200.00					72,200.00
John Deere RC72B Rotary Brush Hog									9,000.00					9,000.00
John Deere side x side with snow plow, Parks & Cemetery									28,000.00					28,000.00
John Deere side x side with snow plow, Parks & Cemetery									4,500.00					4,500.00
Kubota Tractor									70,000.00					70,000.00
Lely Fertilizer Spreader		7,800.00												7,800.00
P-050 - 1000 North Trail - Mill Rd to 550 E				23,000.00										23,000.00
P-070 - Coyote Springs Park				2,521,000.00										2,521,000.00
P-082 - Muirfield Park Expansion				200,000.00										200,000.00
P-083 - Main Street Park Improvements (Bandshell & Ped Plaza)		1,405,000.00		2,002,000.00						155,000.00				3,562,000.00
Pressurized Irrigation														-
I-003 1200 West - 430 S to 500 S								225,000.00						225,000.00
I-011 300 East - East Bypass to 1600 N (12-inch)								122,000.00						122,000.00
I-028 - Citywide PI Meter Replacement													5,192,000.00	5,192,000.00
I-029 - Central Heber Irr Improvements - Phase 1													1,965,000.00	1,965,000.00
Storm Water														-
D-015 - Annual Ditch / Storm Drain Improvements												268,000.00		268,000.00
S-004 - 600 East - 1200 S to 1900 S (Hidden Ci Ln) (15")							332,000.00							332,000.00
S-047 Central Heber Sewer Replacement - Phase 1											5,387,000.00			5,387,000.00
Transportation														-
T-029 - 600 East - 1300 S to Hidden Creek Lane			775,000.00											775,000.00
T-041 Southfield Rd - 100 S to 1200 S			445,000.00											445,000.00
T-046 - 100 West - 500 North to 1000 South					261,000.00									261,000.00
T-057a East Bypass - Sec B 1050 East to 550 East		35,000.00	99,000.00											134,000.00
T-057b - East Bypass - Sec B 1050 East to Roundabout			253,000.00											253,000.00
T-058a - East Bypass - Sec A (Smiths Cost Share AG)		151,000.00												151,000.00
T-060 Annual Road Maintenance, Seal, Stripe, Cracks					475,000.00									475,000.00
T-061 - Annual Sidewalk New Construction and Repair					210,000.00									210,000.00
T-069 - 1900 South - Mill Road to 500 East			101,000.00											101,000.00
T-088 - 150 East 1000 S to 1200 S		19,000.00	631,000.00											650,000.00
T-091 - Annual Traffic Calming Improvements					200,000.00									200,000.00
Waste Water														-
Callaway Drive Easement Road											60,000.00			60,000.00
S-024 - 1500 W - 100 S to 1200 S (12")							166,000.00							166,000.00
Water														-
Badger Ultrasonic/LTE Water Meters										260,000.00				260,000.00
Broadhead Facility Driveway Replacement										15,000.00				15,000.00
Composite Meter Lids										80,000.00				80,000.00
Hospital Well Generator										300,000.00				300,000.00
W-008 - 1900 South - US 40 to Mill Road (12-inch)						89,000.00								89,000.00
W-061 US40 or W-061A Ostler Peak Rd - 1600 N to 900 N (12-inch)										224,000.00				224,000.00
W-071 Central Heber Water Replacement - Phase 1										3,000,000.00				3,000,000.00
Capital Improvement Program Total	1,602,640.00	4,485,000.00	2,304,000.00	4,746,000.00	1,146,000.00	89,000.00	498,000.00	347,000.00	1,651,340.00	4,036,880.00	5,450,600.00	269,200.00	7,157,720.00	33,783,380.00