

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

August 20, 2024

**7:00 p.m. Special Meeting
Truth in Taxation**

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

I. TRUTH IN TAXATION - 7:00 P.M.

1. Call to Order (Heidi Franco, Mayor)

II. PUBLIC HEARINGS:

1. Public Hearing Truth in Taxation (Sara Nagel, Finance Manager)

III. ACTION ITEMS:

1. Resolution 2024-08 Adopting Fiscal Year 2024-2025 Budget (Sara Nagel, Finance Manager)
2. Resolution 2024-09 Adopting a Certified Tax Rate (Sara Nagel, Finance Manager) - *10 min*

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 August 15, 2024, 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.

HEART OF THE WASATCH BACK



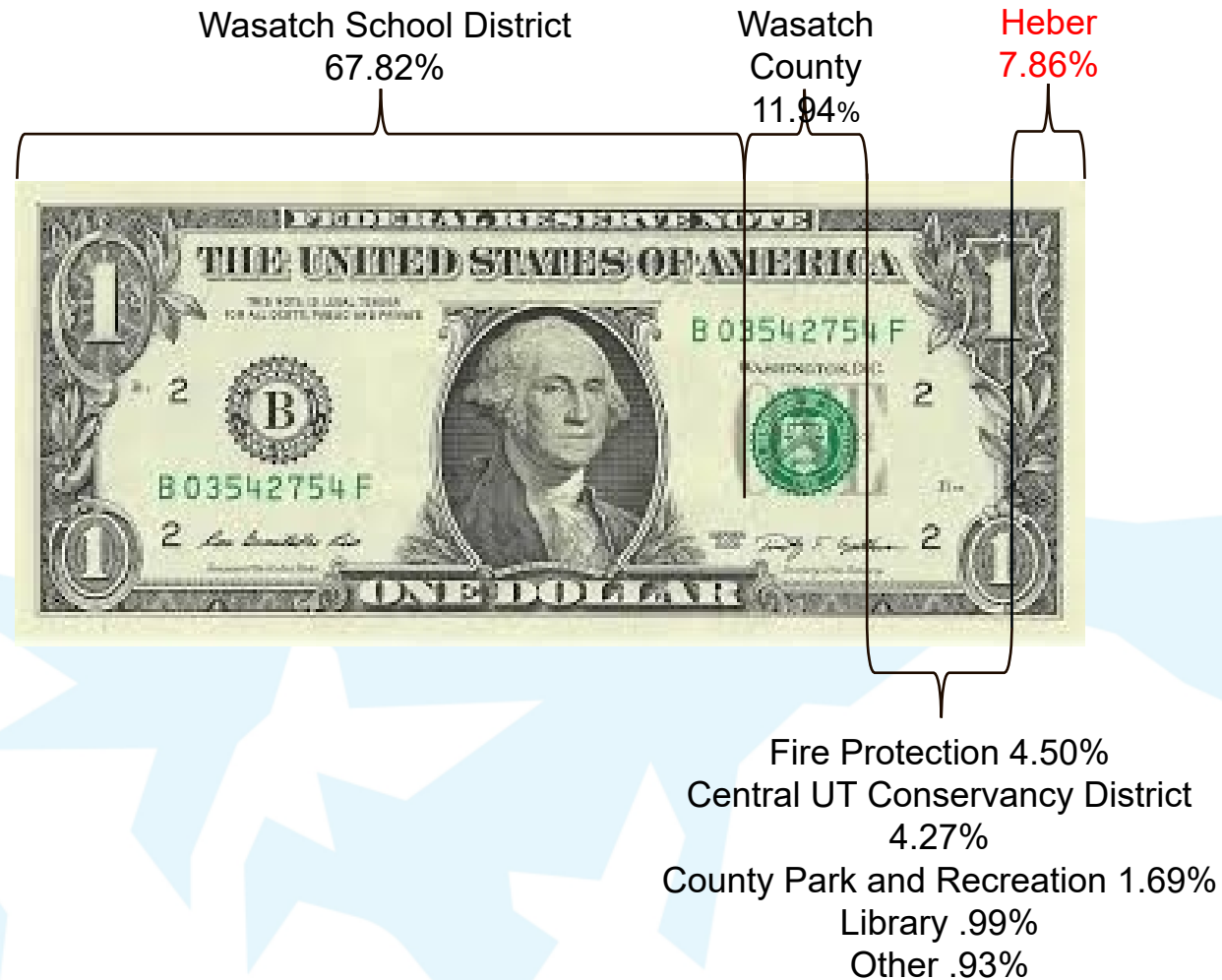
Heber City FY 2024 -2025 Truth in Taxation

Public Hearing
August 20, 2024

Date _____

Truth in Taxation 101

Property Tax Allocation (2023)



Without TNT – Revenues Stay the Same*

Heber City Property Tax Revenue With No Tax Increase Example

Year 1

Taxable Residential Property Value	Certified Tax Rate	Property Tax
\$10,000,000	0.000705	\$7,050

Year 2

Taxable Residential Property Value	Certified Tax Rate	Property Tax
\$10,500,000	0.000671	\$7,050

Year 3

Taxable Residential Property Value	Certified Tax Rate	Property Tax
\$11,000,000	0.000641	\$7,050

*Not including growth

TNT Notice for 9.38% budget increase

NOTICE OF PROPOSED TAX INCREASE HEBER CITY

The HEBER CITY is proposing to increase its property tax revenue.

- The HEBER CITY tax on a \$492,000 residence would increase from \$190.77 to \$208.63, which is \$17.86 per year.

- The HEBER CITY tax on a \$492,000 business would increase from \$346.86 to \$379.33, which is \$32.47 per year.

- If the proposed budget is approved, HEBER CITY would increase its property tax budgeted revenue by 9.38% above last year's property tax budgeted revenue excluding eligible new growth.

All concerned citizens are invited to a public hearing on the tax increase.

Property Value Comparison

Home Value \$893,000			Business Value \$893,000		
	Tax Rate	Taxes		Tax Rate	Taxes
Original	0.000705	\$346.26	Original	0.000705	\$629.57
Proposed	0.000771	\$378.68	Proposed	0.000771	\$688.50
Annual Increase		\$32.42	Annual Increase		\$58.94
Monthly Increase		\$2.70	Monthly Increase		\$4.91

Home Value \$492,000			Business Value \$492,000		
	Tax Rate	Taxes		Tax Rate	Taxes
Original	0.000705	\$190.77	Original	0.000705	\$346.86
Proposed	0.000771	\$208.63	Proposed	0.000771	\$379.33
Annual Increase		\$17.86	Annual Increase		\$32.47
Monthly Increase		\$1.49	Monthly Increase		\$2.71

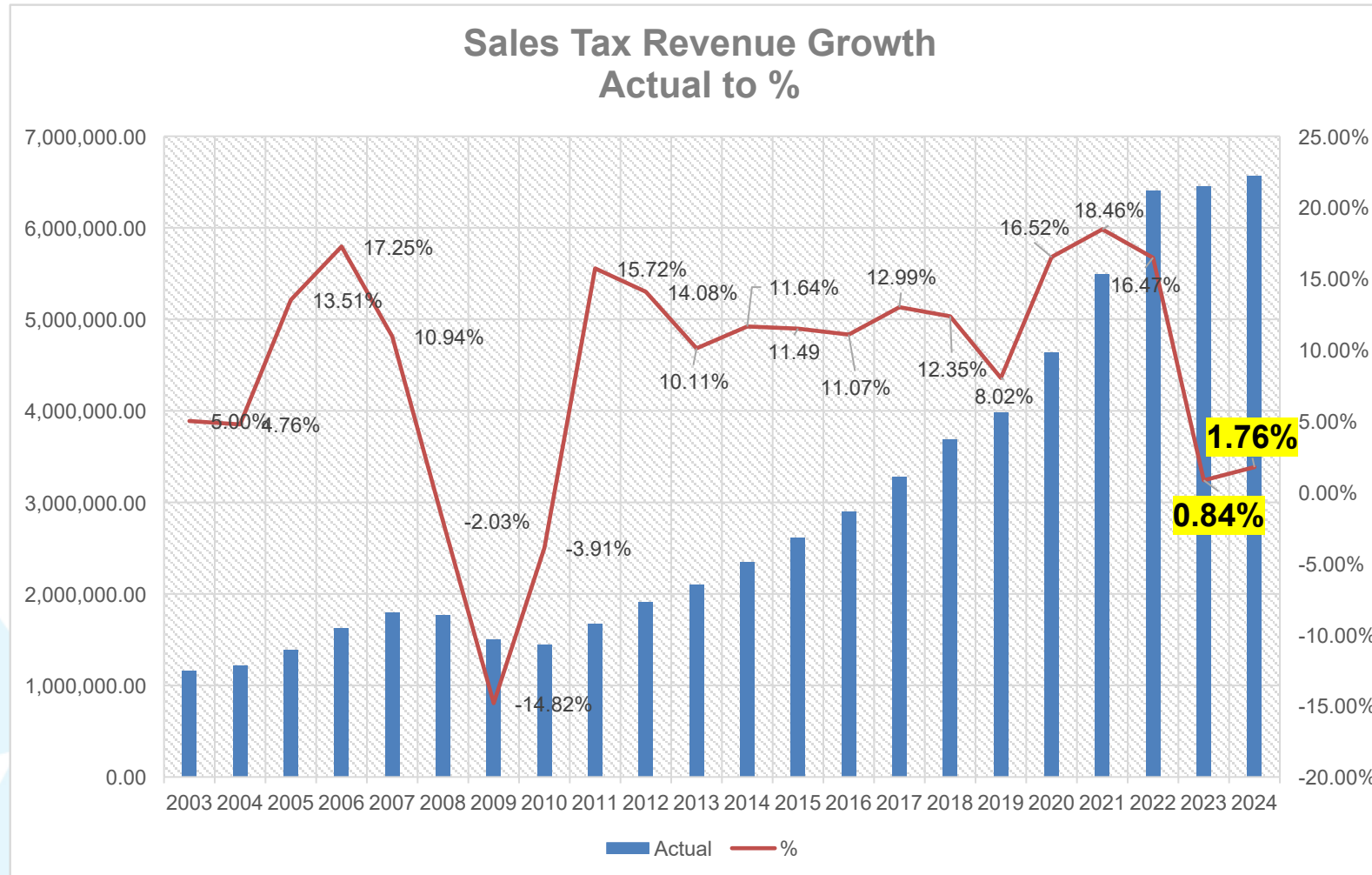
Heber City Tax Revenue Comparison

Property Tax Revenue		
	Tax Rate	FY25 Budget
Current Tax Rate	0.000705	\$3,013,543
Proposed Tax Rate	0.000771	\$3,291,543
Proposed Revenue Increase		\$278,000

Why 9.38%?

1. To balance the FY2025 General Fund Budget
2. To mitigate the City's reliance on sales tax revenue
3. To combat inflationary pressures

City's Reliance on Sales Tax



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 & Moisture 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	Fire Suppression	\$ 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	\$ -	held 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

What do Heber City Property Taxes pay for? (Assuming Primary Residence Assessed Value of \$492k)



Legislation - \$4



Administration - \$28



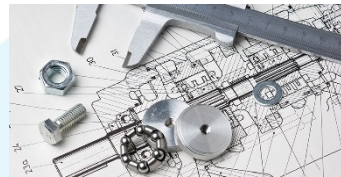
Court System \$6



Parks/Cemetery - \$23



Animal Control - \$6



Engineering - \$5



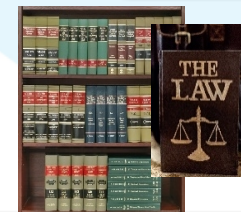
Planning - \$12



Police - \$98



Streets - \$24



Attorney's Office - \$3

\$209



Heber City Corporation Budget Book



Final Version



TABLE OF CONTENTS

Introduction	4
History of City	5
Organization Chart	8
Fund Structure	9
Basis of Budgeting	11
Financial Policies	12
Budget Process	17
Budget Overview	22
Personnel Changes	23
Departments	24
General Fund Revenues	25
General Fund Expenditures	27
Legislative Department	29
Judicial Department	31
Administrative Department	32
General Government Buildings	35
Attorney Department	37
Human Resources Department	39
Information Technology Department	40
Engineering Department	41
Building Department	43
Planning Department	45
Police Department	47
Animal Control Department	49
Roads Department	51
Parks Department	53
Trails, Arts and Parks Tax	55
Cemetery Department	56
Transfers Expense Summary	58
Fund Summaries	59
General Fund (10)	60
Airport Fund Summary	66
Airport Special Service Fund (21)	67
Airport Capital Fund (41)	71
Capital Improvement Fund (42)	74
Impact Fee Fund - Public Safety (43)	77
Impact Fee Fund - Streets (46)	80
Impact Fee Fund - Parks (47)	83
Capital Improvement Fund - Transportation Tax (48)	86
Capital Improvement Fund - Class C Road (49)	89
North Village Impact Fee Fund (60)	92
Culinary Water Fund Summary	95
Culinary Water Fund (51)	96



Culinary Water Impact Fee Fund (56)	100
Culinary Water Capital Fund (66)	103
Sewer Fund Summary	106
Sewer Water Fund (52)	107
Sewer Impact Fee Fund (57)	111
Sewer Capital Fund (67)	114
Storm Water Fund Summary	117
Storm Water Fund (54)	118
Storm Water Capital Fund (68)	122
Pressurized Irrigation Fund Summary	125
Pressurized Irrigation Fund (55)	126
Pressurized Irrigation Impact Fee Fund (58)	130
Pressurized Irrigation Capital Fund (69)	133
Debt Service Fund (31)	136
Internal Service Fund (61)	139
Perpetual Care Fund (71)	142
CRA Fund (44)	144
Funding Sources	145
Property Taxes	146
Sales Tax	147
Licenses and Permits	149
Charges for Services	151
Interfund Transfers	153
Debt	155
Government-wide Debt	156
Debt by Type Overview	158
Capital Improvements	164
One year plan	165

INTRODUCTION

History of City

The Heber Valley area was originally discovered by Native Americans; the Timpanogos Utes being the most recent. The area was used primarily as a summer hunting ground and as an area where materials for hunting tools could be found and produced. "Wasatch" in the Uto-Aztecan language means "mountain pass" or "low pass over high range".

On a summer morning in 1857, workers employed at a sawmill in Big Cottonwood Canyon hiked to the summit of the Wasatch Range and viewed a high mountain valley to the southeast that had been reputed as a "paradise land". Hearing promising reports from the sawmill workers and others, a group of cattlemen left Provo in the spring of 1858 and drove their herds up Provo Canyon to establish ranches at the south end of the valley, while others during the spring and summer of 1858 explored the area with an eye toward future settlement.

A pioneer party consisting primarily of converts from the Church of Jesus Christ of Latter-day Saints (the Church) from Great Britain arrived on May 2, 1859. They camped about one mile north of present Heber City and christened the town site "London". The London town site was surveyed in June 1859 by the Utah County Deputy Surveyor, Jesse Fuller. The initial point of Fuller's survey was established at what is now the north end of Heber City Main Street. In 1862, Wasatch County was created by the territorial legislature and at that time the London town site was renamed Heber City in recognition of the love the Church's settlers from Britain had for their mission leader, Heber C. Kimball. As the largest settlement in the area, Heber City was established as the county seat.

Historically Significant Dates

October 1858 - A road is completed up "Provo Canyon" at the Church President, Brigham Young's request; a bridge was constructed to cross the Provo River at the mouth of the canyon.

July 1859 - Settlers build their houses closely together to form a fort (Fort Heber) located between First West and Third West and Second North and Fifth North for protection from Native Americans.

1862 - Isaac O. Wall carries mail on horseback to the community during the summer months. During spring the Provo River is too high to cross and Mr. Wall extends a cable from trees on either side of the river to transfer mail pouches with the Provo mail carrier.

1864 and 1865 - Homes and community buildings are built from native Red Sandstone.

Spring 1866 - Heber City's population grows as people from surrounding settlements move together for protection from Native Americans during the Black Hawk War.

March 23, 1889 - The Wasatch Wave under the ownership of William H. Buys publishes its first edition.

1889 - Heber City incorporates as a township.

Friday, September 29, 1899 - Rio Grande Western Railroad completes the connection from Provo to Heber City with seven stations on the line. The land for the Heber City Depot was donated by members of the community. With nearly the entire population of the Heber Valley in attendance, the Mayor of Heber, Abraham Hatch, and the Mayor of Provo, L.O. Taft, together drove the final spike to complete the railroad. Celebrations lasted through the weekend.

Regular train service between Provo and Heber was inaugurated in October 1899. Several stops were made each way during the trip to replenish the locomotives water supply, which was used up quickly during the winding 27-mile run. The train was quickly dubbed the "Heber Creeper" by area residents.

1900 - Charles and Lavisia Alexander start their telephone company servicing 12 telephones; the Mountain States Telephone and Telegraph Co. purchases the Alexander's company in 1911; 170 telephones had been installed by that time.

1904 - Heber City's first bank, The Bank of Heber City, is constructed at the corner of Main and Center Streets.

November 1907 - Heber City's first public library is established in two rooms above the Heber Mercantile Building.

Fall 1909 - Construction of the Heber Light and Power Plant north of town is completed and residents of Heber City, Midway, and Charleston enjoy electric power for the first time.

1915 – The Rio Grande recorded that 360 cars of sheep were shipped from the Heber depot. These records show that more sheep left the Heber station on a train than at any other railroad station in the United States.

1918 – The Ideal Movie Theater opens.

Winter 1937 - A fire severely damages the Bank Building at Main and Center Street.

1938 – Major Changes came to the Heber Valley in 1938. The U.S. Army Corps of Engineers and the Bureau of Reclamation came to Heber Valley to build the Deer Creek Dam. One of the obstacles to its construction was the rail line ran right up the center of the valley directly through the spot where the dam and reservoir were to be located. For the next three years the Corp moved the track from the valley floor to the ledge where the tracks are today. November 1947 – The Heber City Municipal Airport is activated and put into service.

1949 – The first major improvement to the Heber Valley Airport is constructed in this year. The runway is extended to 4,400 feet and paved.

1980's – US Highway 189 is improved and designated. The transportation improvements help to improve the growth and economy in Heber.

1988 – The City Remodels the Heber City Tabernacle to be used as the new city offices.

1992 – The Airport runway is extended to 6,900 feet and can now accommodate most corporate jet aircraft.

1996 – The airport is renamed Russ McDonald Field in recognition of his work in getting the airport started in 1947.

April 3, 2002 – CNN/Money publishes an article entitled "Best Vacations: Heber Valley, Utah".

September 22, 2005 - CNN/Money lists Heber City as a fast-growing "micropolitan" at 15.1% growth.

2018 – U.S Census Bureau reports Heber City is the fastest growing "micropolitan" in the United States.

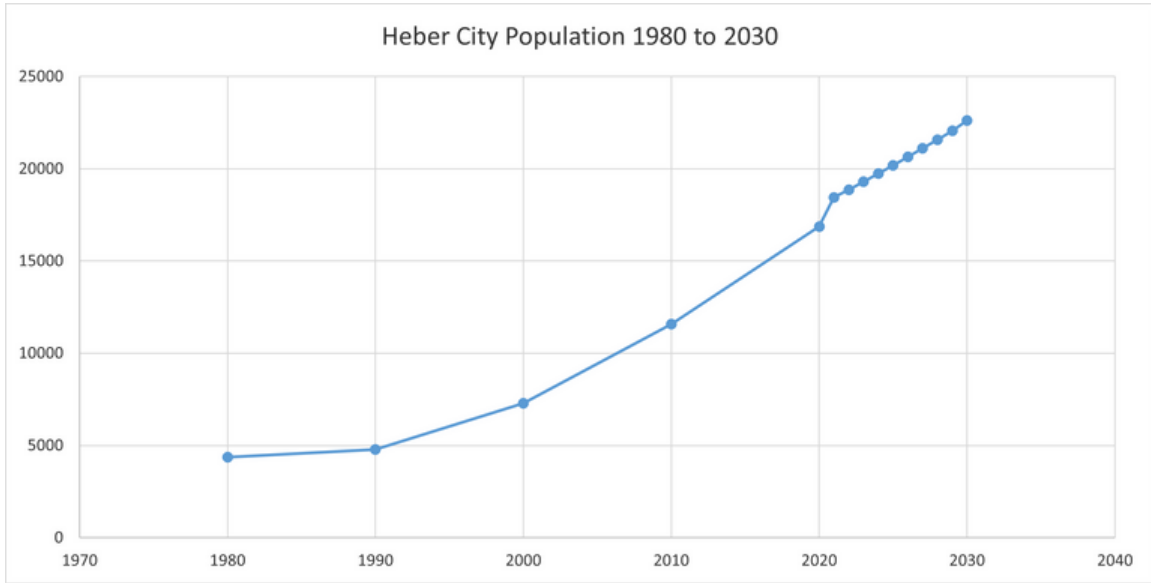
2019 – Heber City more than doubles its geographic area by annexing the Sorenson Property consisting over 8,000 Acres, 5,500 of which is to be dedicated as perpetual open space.

2020 – Covid-19 worldwide pandemic impacts Heber City.

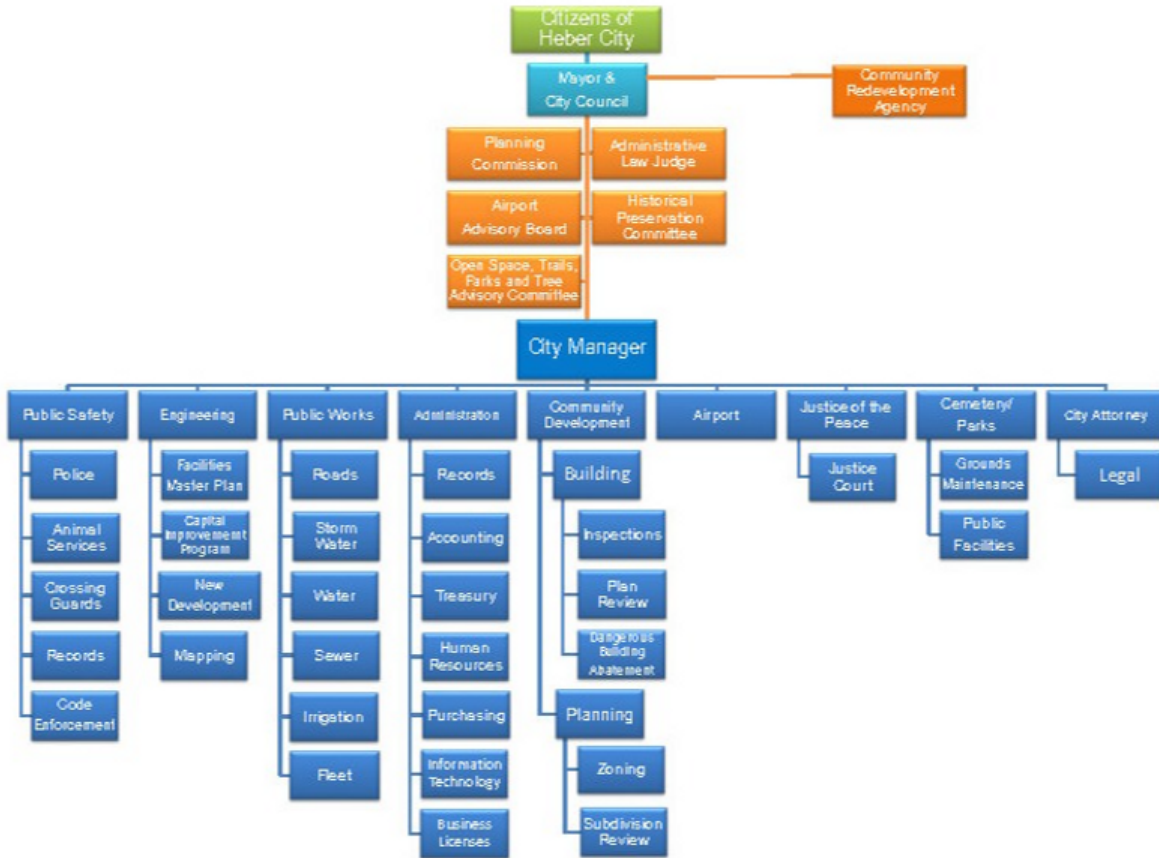
Heber City enjoys a strategic location in the center of Utah. The community has easy access to Salt Lake City, Park City and Provo and the surrounding major metropolitan areas. The citizens of Heber City benefit from the proximity to these major economic markets within the state while enjoying the rural quality of life Heber Valley has to offer. Industries located within Heber City have access to major markets and population centers by using several US highways and interstates.

During the decade of the 1980s, US Highway 189 was improved and designated. These resulting transportation improvements had an obvious impact upon the City's growth pattern. There was further improvement in the 2000s to Provo Canyon Scenic Byway expanding it to a four lane highway. The growth within the city has been substantial for the past few decades as access to employment in the major markets has improved. As indicated on the chart below, population has been steadily increasing over the last three decades. This has created greater demands on the City as a provider of services.

Population Growth



Heber City Organization Chart



Fund Structure

Heber City's accounting system is organized on a "funds basis." Each fund is a distinct, self-balancing accounting entity. The funds utilized by the City are described below.

Government Funds

Governmental funds include the General, Special Revenue, Debt Service, and Capital Projects. Their reported fund balances are considered a measure of available spendable resources. These funds are maintained on a modified accrual basis of accounting.

General Fund is the government's primary operating fund. It accounts for and reports all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Debt Service Funds are used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest of certain debt obligations and related costs. Typically, the debt is long-term debt and major sources of revenue include taxes, transfers from other City divisions, and impact fees.

Capital Project Funds account for the resources used to acquire, construct, and improve major capital facilities. The projects in these funds typically are multi-year projects which carry over from year-to-year until the individual project is completed. The principal source of funding is contributions from developers restricted for capital construction (i.e. impact fees), operating transfers from other funds (proprietary or special revenue funds), grants and bond proceeds. All funds received for a particular purpose are restricted and used specifically for that purpose.

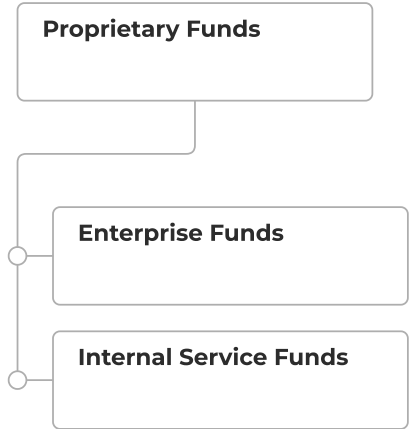
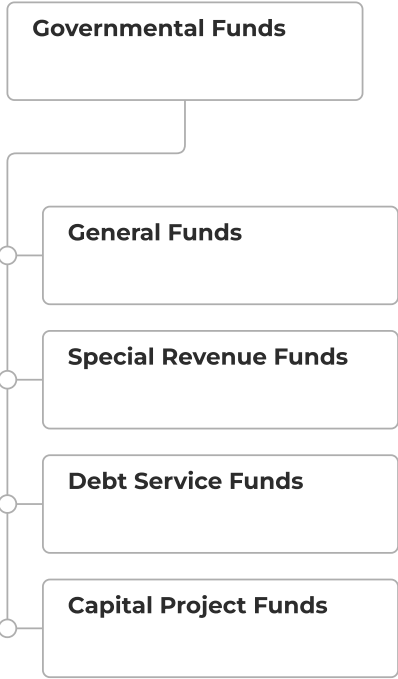
Proprietary Funds

Proprietary funds include enterprise and internal service funds, which are measured by the determination of full cost recovery. The generally accepted accounting principles for proprietary funds are those applicable to business in the private sector, so these funds are maintained on the accrual basis of accounting.

Enterprise Funds are used to report those activities that operate similar to a private business (business-type activities) and charge a fee to the users, which is adequate to cover most or all of the costs. These functions are presented as business-type activities in the government-wide financial statements and are not required to be balanced. The City reports the following enterprise funds:

- Water Services
- Sewer Services
- Storm Water Services
- Secondary water Services

Internal Service Funds are used to accumulate and allocate costs internally among the City's various functions.



Basis of Budgeting

The **basis of accounting** refers to the methodology under which revenues and expenses are recognized in the financial statements of a business.

The **accrual basis** of accounting is a method of recording accounting transactions for revenue when earned and expenses when incurred. A key advantage of the accrual basis is that it matches revenues with related expenses so that the complete impact of a business transaction can be seen within a single reporting period.

Modified accrual basis of accounting is an alternative accounting method that combines **accrual-basis accounting** with **cash-basis accounting**. It recognizes revenues when they become available and measurable and, with a few exceptions, records expenditures when liabilities are incurred.

Financial Planning Policies

FINANCIAL POLICIES

Budget Guidelines and Financial Policy Statements

Budget guidelines provide a framework for the budgetary environment, defining the scope, balance, maintenance of reserves, and roles of various participants. The following policy statements establish the organization's financial goals and principles for budget deliberations.

Balanced Budget

Heber City's budget process complies with the Utah Fiscal Procedures Act and Generally Accepted Accounting Principles (GAAP). The City must always operate within a balanced budget under normal circumstances, achieved through the following process:

- A budget/strategic planning session with the Mayor and Council to establish priorities.
- A budget kickoff meeting with Department Heads and support staff to review priorities, policies, processes, and timeframes.
- Recommendations from the City Manager, finance office, and Department Heads.
- Annual revenue forecasting.
- Needs assessment, level of service analysis, and cost projections for personnel, operating, and capital requirements.
- Review of the tentative budget with the City Council, City Manager, and Department Heads.
- Adoption of the tentative budget on or before the first regularly scheduled meeting of the governing body in May, as set forth in section 10-6-111, Utah Code Annotated.
- Adoption of the budget by resolution or ordinance on or before June 22 of each fiscal year; if a tax increase is contemplated, the budget must be adopted by September 1.
- Certification and filing of the final budget with the State Auditor within 30 days after adoption.
- Budget amendments requested for anticipated expenditure overages, revenue shortfalls, or unexpected projects requiring funding and approval.
- The City Manager may approve budget transfers within departments, offices, or agencies during the fiscal year.
- The Mayor may implement a hiring freeze, cessation of promotions, transfers, and capital equipment purchases in response to revenue declines or natural disasters.

Budget Oversight

The City Manager is the primary Budget Officer, recommending budget requests and reallocating budget items within the same department or fund. The City Manager can also freeze appropriations or seek budget cuts if revenues fall short of projections.

Budget Flexibility and Adjustments

Utah State law requires that a Budget Adjustment be approved before any encumbrances or expenditures. Transfers between departments within the same fund require authorization from both Department Heads and the City Manager. Transfers between funds require City Council approval, following State law for budget amendments. Budget Openings, requiring a public hearing and City Council approval, are conducted every three to four months as needed. Common reasons for budget openings include:

- New unforeseen grants and related expenditures (including routine grants in the original budget).
- Unforeseen emergency repairs.
- Actual bids exceeding estimates for approved projects.
- Significant increases in actual revenues.
- Unexpected vendor price increases with significant budget impacts.
- New regulatory requirements (state and federal) with significant budget impacts.
- Significant economic changes.

Budget Carryforward

If a project or acquisition is not expected to be completed during the fiscal year, the appropriation will lapse, and funding must be re-requested in the following fiscal year's budget.

Fund Accounting

The City uses fund accounting principles for all governmental funds, where each fund is a separate accounting entity. Each fund is self-balancing, carrying out specific activities with defined restrictions and/or limitations. For enterprise funds, the City follows full accrual accounting principles as required by GAAP.

Budgeting Basis

The City prepares its Annual Comprehensive Financial Report (ACFR) using modified accrual accounting. However, for budgeting purposes, the primary goal is to ensure incoming funds cover outgoing expenditures. The City's budget is prepared

using a modified accrual basis for governmental fund activities, including the general fund, debt service fund, capital projects, and other governmental "type" funds. For enterprise funds (Water, Sewer, Storm Water, and Secondary Water), capitalized assets, bond debt service, bond issuances and redemptions, leases, and year-end inventory adjustments are recorded as expenditures. Depreciation and bond amortization costs or bond premiums are not budgeted.

Independent Audit

State statutes require an annual audit by independent certified public accountants, submitted to the State Auditor's Office within 180 days of the fiscal year-end. The auditors use generally accepted auditing standards and the standards set forth in the General Accounting Office's Governmental Auditing Standards. The City Manager directs the selection of the auditor and the management of the auditing process. The City aims to obtain the Government Finance Officers Association Awards for "Distinguished Budget Presentation" and the "Certificate of Achievement for Excellence in Financial Reporting" annually.

Investment Policy

The Utah State Money Management Act provides the legal framework for investing public monies. The City's primary investment objective is the preservation of capital and investment principal. The investment portfolio must provide sufficient liquidity to meet operating and capital requirements. The City aims to maximize returns while avoiding unreasonable risks. Investments are diversified to control risks. A comprehensive report on the City's investment performance is provided quarterly to the City Council. Confidence in the City's investment policies is based on clear and constant communication of decisions and performance.

Financial Reporting and Monitoring

The City Manager's office provides financial reports designed to manage city departments and services effectively and alert impending shortfalls in revenues or overruns in expenditures. Revenues are monitored against expenditures with the following reports:

- Monthly Reports: Financial reports comparing budgeted with actual revenues and expenditures to date, including:
 - Expenditure by Department/Fund budget/actual
 - Revenue by Fund
- Quarterly Reports: Presented to the City Council within 75 days of each quarter's end, including:
 - City Quarterly Investment Portfolio Report
 - City Quarterly Financial Report with transmittal
 - Capital Improvement Program (CIP) activity

CAPITAL PROGRAM POLICIES

Capital Improvement Plan

The City will develop and implement a five-year CIP to assess anticipated long-term capital needs. The CIP will determine capital improvement priorities, provide for the budget of subsequent year projects (capital budget), and forecast future year expenditures.

Capital Expenditures

All planned and budgeted capital projects must have identified and proven funding. Capital projects must meet the following criteria: (1) have an established value approved annually by the City Manager; (2) have a lifespan greater than one year; and (3) be placed on the City's fixed asset list.

Capital Equipment

The City's budget will provide for adequate maintenance, repair, and replacement of fleet equipment and information technology investments. All operating departments will be charged their proportionate share of the related replacement cost.

REVENUE POLICIES

Revenue Diversification

The City encourages diverse revenue sources to handle fluctuations in individual revenues. The City should review user fees, licenses, and permit fees to ensure service costs are not subsidized by general revenues or passed on to future taxpayers. Each generation should pay its fair share of long-term City service costs. The City should finance general public services, such as police, streets, and parks, with revenues imposed on the general public, such as property and sales taxes. Special services rendered to specific groups should be financed by user fees, impact fees, license and permit fees, or special assessments. The City should accumulate a reasonable surplus (fund balance) to provide working capital and a cushion for emergencies.

General Taxes and Revenues

The City should maintain a stable tax rate, increasing taxes only if inflation forces operating costs up faster than growth or new services are needed. An annual analysis of general taxes and revenues will review:

- How the tax is calculated.
- Significant trends.

- State law and anticipated legislative actions.
- Underlying assumptions for revenue estimates.
- Comparison of Heber City taxes with other jurisdictions.

Fees and Charges

The City offers general government services at the lowest possible price, continually identifying, monitoring, and updating user fees and charges to ensure they cover service costs. User fee revenue is reviewed and updated annually during the budget process by the service-providing department. Factors considered include:

- Comparison with fees charged by other cities.
- Whether the service benefits the general public or an individual user.
- Whether the service can be offered privately at a lower cost.

The City will complete comprehensive cost of service studies for each service area at least every five years, beginning with FY 2019-2020. Fees will be adjusted for full cost recovery based on these studies.

Use of One-Time Revenues

The City discourages using one-time revenues for ongoing expenditures. One-time revenues should be budgeted only for specific expenditures in the same budget year. If there is no corresponding expenditure, the revenue is transferred to a Capital Project Fund until a project is identified.

Consolidated Fee Schedule

The City will maintain a consolidated fee schedule encompassing all City fees and rates, reviewing fees and rates annually to ensure they reflect actual service delivery costs. Changes are made through the budget review and adoption process. The City Council will adopt a comprehensive fee schedule by ordinance with the annual budget. Allowances may be given for non-profit programs established by resolution of the City Council.

Annual Review of Fund Balances

In conjunction with the annual budget preparation, a review of fund balances will be provided to the City Council. This review ensures compliance with established reserve targets, assesses rate sufficiency, and determines if cost of service studies are warranted or if excess funds should be earmarked for specific projects.

EXPENDITURE POLICIES

Wage/Benefits, Operating Expenditures, Capital Outlays Ratio for the General Fund

The City has a guideline for the General Fund with a spending ratio of 65% for Wages and Benefits, 30% for Materials and Supplies, and 5% for Capital Outlays. The City will incorporate these ratios into the annual General Fund budget, understanding that economic factors may temporarily preclude this guideline, as experienced in the 2008 recession.

Employee Benefits

Employee wages and benefits are the most significant City budget expenditure. The City Manager and Finance Director will review these costs annually and in advance of contract renewals to determine the level of benefits needed to maintain market competitiveness, subject to budget availability. The Management team will:

- Evaluate employee benefits yearly to ensure competitiveness in the labor market.
- Review labor market conditions and compare City benefits to other agencies to ensure market alignment.

Benefits Reserve Funds

The City shall ensure that funds are available for future accrued benefits, such as vacation, holiday, and sick pay, and is currently 100% funded. The City will update this analysis annually.

DEBT MANAGEMENT POLICIES

It is the policy of the Heber City Council: (a) to periodically approve issuance of Debt Obligations on behalf of the City to finance the construction, acquisition and/or equipping infrastructure and other capital assets to meet its governmental obligation to its residents (b) to approve the issuance of Debt Obligations to refund outstanding debt when indicated by market conditions or management considerations; (c) that such Debt Obligations are issued and administered in such a manner as to ensure and sustain the long-term financial integrity of the City, to achieve the highest possible credit rating and to preserve and enhance the quality of life, safety, and welfare of its residents; and (d) that such Debt Obligations will be issued for specific projects approved by the City Council and shall not be issued or debt proceeds used to finance current operating expenditures of the City government.

Debt Capacity, Issuance, and Management

Heber City will specify the appropriate uses for debt and identify the maximum amount of debt and debt service that should be outstanding at any time. City Management will ensure that debt is used wisely and efficiently, and that future financial

flexibility is maintained. City Management will endeavor to achieve high bond ratings and take any steps reasonable to preserve or improve upon existing ratings.

Heber City doesn't currently have any general obligation bonds and therefore doesn't have a bond rating for an individual bond.

Use of debt financing will be considered under the following circumstances only:

- For one-time capital improvements and major equipment purchases.
- When the debt will be financed for a period not to exceed the expected useful life of the project; and
- When the project revenues of specific resources can be proven sufficient to cover the debt service payments.

Debt financing is NOT considered appropriate for:

- Current operating and maintenance expenses except for issuance of short-term instruments such as tax anticipation notes; and
- Any purposes that is recurring in nature except as indicated above.

The following guidelines should be followed with debt financing:

- City staff will use all resources available to determine the best vehicle for debt financing.
- Refinancing of existing debt shall be considered only if the net savings exceed 3% or more.
- Annual debt service shall not exceed an amount as set forth in Utah State Law. The legal debt (general obligation debt) limit for a city is 4% of the estimated market value of all personal and real property within the City. The legal debt margin for Heber City is calculated using the formula outlined by the Utah State Law.
- The City will follow full disclosure of every financial report and bond prospectus.

Inter-Fund Borrowing/Transactions Defined

Inter-Fund Advances and Loans: The City may provide loans between City funds for significant one-time purchases or critical construction projects. Such loans will be repaid by the applicable City funds, with interest on an annual basis of no less than the Local Agency Investment Fund (LAIF) rate and no more than the City's pooled investments monthly yield to maturity.

- Short-term advances or loans between City funds for short-term cash flow needs (expected to be repaid within ninety days after the end of the current fiscal year) must be approved in advance in writing by the City Manager.
- Advances or loans between City funds which will not be repaid within ninety days after the end of the current fiscal year must be approved in advance by the City Council.
- Advances or loans between City funds which are not initially expected to extend beyond ninety days after the end of the current fiscal year, but which extend beyond this period must be approved by the City Council as soon as it is determined that the term of the loan or advance will extend beyond the fiscal year.
- Any adjustment to the terms of a fund advance or loan which will result in the extension of repayment, an increase in the repayment amount, a write-off or cancellation must be approved by the City Council.

Each advance or loan approved by the City Manager or City Council will be documented in writing and will provide the following information:

- Purpose of the advance or loan.
- Identification of the borrowing and lending fund or funds.
- Dollar amount of the advance or loan and the interest rate.
- Terms for repayment, including the dates for installment payments and maturity date on which all principal and unpaid interest will be due.
- Source or repayment and the ability to repay the loan within the terms without causing a negative impact to the fund's financial position.
- Restricted monies have additional requirements if used for an inter-fund loan, including:
 - Must demonstrate restricted fund has a surplus
 - Terms cannot extend beyond 5 years
 - Cannot be used for unrelated services
 - Cannot be used to subsidize other funds

All of the above conditions must be met in order to qualify for an advance or loan. The City Manager or his designee will review the inter-fund advances and loans annually to determine compliance with the agreed upon terms.

RESERVE POLICIES

Reserve or Stabilization Accounts

The City will maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures.

Fund balances are accumulated in various funds for the following purposes:

- To avoid short-term debt that might be needed to provide working capital.
- To meet unexpected expenditures as the result of an emergency.

- To secure the City's debt and related bond ratings.
- To accumulate funding for planned capital expenditures including the replacement of capital assets.
- To meet reserve requirements for liability already incurred but not yet paid.

Utah State Law (10-6-116) allows cities to accumulate retained earnings or fund balances as appropriate in any fund. However, the law restricts balances in the General Fund as follows: 1) any fund balance less than 5% of estimated revenue may be used for working capital, certain emergency expenditures, or to cover an unexpected revenue shortfall that would result in a year-end excess of expenditures over revenues; 2) fund balance greater than 5% but less than 35% may be used for budget purposes; and 3) any fund balance in excess of 35% must be included in the appropriations of the next fiscal year.

One-Time Reserves

A local government that becomes dependent on one-time revenue, such as reserves, or on a source of revenue that will soon disappear, can, in essence, create deficits for itself. The City will utilize one-time or temporary funds to obtain capital assets or to make other nonrecurring purchases.

General Fund Reserve Policy

Per the Fiscal Procedures Act for Utah Cities, the fund balance in the City's general fund may not exceed 35% of the total revenue of the City general fund for the current fiscal period. Total revenues include operating expenditures, transfers out, and allocations. To maintain the ability of the City to meet operational expenses daily, support unforeseen emergencies, and provide flexibility to issue short-term internal loans, the City shall maintain an operating reserve between the ranges of 15% to 35% of total revenues for the current fiscal period.

Management will exercise every mechanism available, e.g., budget cuts, hiring freezes, etc., to prevent reserves from dropping below the 15% level. Should reserve levels exceed 35%, excess funds could be transferred to support the City's Capital Improvement Plan (CIP). To the extent the reserve level falls below 15%, the City Manager shall prepare a plan within six months of approval of the audited financial statements to restore the 15% level in as short a period of time as permissible.

Enterprise Funds Reserve Policy

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business and whose costs are paid from user charges or from revenue sources other than general government revenue. Enterprise Funds should be self-supporting if (1) the benefits largely accrue to the users of the service, and (2) collecting a fee from the end user is administratively feasible. Each Enterprise Fund shall be balanced and the overall objective of all enterprise funds is self-sufficiency.

Due to the high investment in capital assets and risk exposure, all utility funds will maintain a cash reserve of 180-210 days. This should be made up of approximately 55-75 days of unrestricted operating cash reserves, Repair and Replacement Reserve of 40-45 days, emergency reserve of 40-45 days, and impact fee cash reserves of 40-45 days.

Enterprise Funds Repair and Replacement Costs (R&R)

User rates should be set to recover full annual depreciation costs. Depreciation costs are intended to be accrued over many years and applied to the replacement costs of aging infrastructure. The City should at a minimum have a repair and replacement budget annually for 2% of the estimated replacement costs of the system.

Emergency Replacement Reserve

The City should maintain an emergency replacement reserve in each enterprise capital fund. This reserve is determined by 2% of the replacement costs of the infrastructure as estimated by the engineering department. This should be restricted in use in the enterprise capital funds.

Enterprise Funds Operating Reserve

In each of the enterprise funds now or hereafter created by the Council, there shall be created a reservation of retained earnings to provide for day-to-day cash flow, to address unforeseen emergencies, and to ensure services levels are not adversely impacted. When operating reserves fall below the targeted level of total revenue for the current fiscal year, the City Manager shall prepare a plan within six months of approval of the audited financial statements to restore the minimum level of targeted retained earnings. Total revenues include transfers in:

- Water Operating Fund: 15%-25% retained earnings target.
- Sewer Operating Fund: 15%-25% of retained earnings target.
- Secondary Operating Fund: 15%-25% of retained earnings target.
- Storm-water Utility Operating Fund: 15%-25% of retained earnings target.

Budget Process and Guide

The City budget can be an imposing document of charts and numbers. Heber City's budget represents the investment and returns for customers. The investment is in the form of local sales tax, property tax, and other financial resources. The return is the repaved roads, park improvements, and high-quality police services. The purpose of this section of the budget is to move beyond the technical jargon and assist the reader in understanding the budget process for Heber City.

What is a budget?

In the simplest terms, the City's budget allocates resources to public services and projects. Because it determines the total amount of taxes levied and on whom, governmental budgeting also allocates the burden of taxation. Budgeting balances the resources drawn from the public against the demand for services and projects, keeping taxes within acceptable limits and ensuring services are sufficient to allow for economic growth and social stability. Budgeting helps council members set goals, assists program managers and department heads to improve organizational performance, and ensures that both the elected and appointed officials are accountable to the public. The budget sets forth a strategic resource allocation plan that is aligned with strategic initiatives, community goals, preferences, and needs. The budget is a policy guide, a financial plan, a communication tool, and an operation guide.

Budget as a Policy Guide

The budget functions as a policy guide by indicating the City's priorities. The budget is connected to a mission statement and goals, and the amount of resources allocated to a specific department, program, or service indicates what is considered important by City officials and, in turn, citizens. The budget document includes the City's financial policies to provide citizens with information on the policies that guide the use of public funds.

Budget as a Financial Plan

The most basic element of the budget, displaying the balance between revenues and expenditures, acts as a financial plan. It outlines what revenues are expected and how the City intends to use those resources. Examining revenue and expenditure trends from past budgets helps form a financial plan for future budgets, which ensures the City is accurate in projections to help maintain a strong fiscal standing.

Budget as a Communication Tool

As a communication tool, the budget serves to hold the City accountable. The budget provides the public with information regarding how their tax dollars are being spent. Citizens can see whether elected officials are setting priorities based on their requests by reviewing the amount of resources being allocated to specific programs and services. Citizens also can see if their tax money is being used efficiently and effectively by reviewing each department.

Budget as an Operation Guide

As an operations guide, the budget outlines the estimated amount of work to be done and services to be provided, and the cost associated with doing so. The budget indicates which departments are responsible for particular programs and services. It provides the departments with the amount of resources they have to perform their responsibilities and allows the Mayor and City Council, the City Manager, and Department Heads the opportunity to reassess goals and objectives and the means for accomplishing them. Some of these objectives include:

- Provide a framework for sound financial management.
- Ensure that revenue and expenditure projections are prepared based upon historical data, economic forecasts, and staff knowledge and experience.
- Enhance prioritizing, strategy, and planning for both short-range and long-range needs.
- Balancing resources with appropriate levels of service.
- Compliance with state code and statutes.

Budget Roles

The *City Manager's* role is to oversee the budget process as the City's Chief Budget Officer, making sure the budget is balanced and that expenditures are within projected revenues. The City Manager prepares a tentative budget which is presented to the Mayor and Council on or before the first meeting in May of each year in accordance with state statute. The City Manager also holds the Department accountable for expenditures, making sure they are within departmental budget appropriations.

In accordance with Heber City municipal code, section 2.14.040, the City Manager shall prepare and submit the annual budget and capital program to the City; shall submit to the City Council and make available to the public a complete report on the finances and administrative activities of the City at the end of each fiscal year; and shall keep the City Council fully advised as to the financial condition and future needs of the City and shall make recommendations to the City Council concerning the affairs of the City.

The *Department Heads'* role is to prepare budget requests based on available revenue and the policy direction they have been given. Department Heads are also responsible for making sure the department's expenditures are within budget appropriations.

The *Budget Manager's* role, performed by the Finance Manager, is to complete and prepare the tentative and final budget document under the direction of the City Manager, Mayor, and City Council. This includes reviewing departmental budget requests and available resources, and making recommendations for balancing the tentative budget.

The *City Council's* role is to set clear priorities that guide the budget's development and the allocation of resources. Further, the Council reviews the tentative budget through a series of budget workshops and adopts the budget in June of each year. The City Council, as the policy-making body of the City, looks to the City Manager to provide timely reports on the adopted budget, department performance, and adherence to budget appropriations.

ORGANIZATION OF THE BUDGET DOCUMENT

The budget document includes four (4) major areas:

1. **Budget Overview:** Provides the City Manager's Budget Transmittal Message along with general information about Heber City, the City's budget process, and a guide which includes key budget and financial policies, budget calendar, and glossary. This section also includes a debt summary, personnel summary, allocated cost schedule, and department budget overview.
2. **Summary of Funds:** Includes a financial overview of each fund the City utilizes in the provision of City services.
3. **Capital Improvement Program (CIP):** The CIP includes a summary of all funds leveraged for funding capital requests. Additionally, the CIP includes a five-year forecast of capital costs and a summary sheet for each funded project or request. Year one of the CIP is termed the Capital Budget and each request is allocated funding in the fiscal year budget.
4. **Consolidated Fee Schedule:** Entails a comprehensive summary of the City's fees assessed to cover the cost of City services.

City Manager's Budget Message

The City Manager's Budget Transmittal Message is a letter introducing the budget and the long and short-term goals the budget addresses. The message highlights significant accomplishments achieved and projects completed in the current year, as well as significant projects included in the proposed budget for the upcoming year. The message outlines the assumptions used in budget development such as the economy, revenue constraints, and Council priorities. Also included is an overview of the budget development process, major changes from prior years, and challenges facing the organization.

Capital Improvement Program (CIP)

The CIP is a five (5) year plan of capital requests. Capital requests are items that meet each of the following three (3) criteria:

1. Cost greater than \$5,000.
2. Lifespan greater than one year.
3. Item required to be placed on City's fixed asset list and depreciated.



Jan 31, 2024

By end of January:

Council conducts strategic retreat to determine strategic direction for FY 2024-2025 and budget priorities

Staff conduct a planning retreat to operationalize Council's top budget priorities

Staff participates in ClearGov training

Budget instructions distributed to department directors

City Manager conducts budget workshop with Staff

Feb 15, 2024

Salaries & benefit request due

Feb 29, 2024

By the end of February:

Detailed revenue projections completed

Departments begin work on next year's operating and capital budgets

Mar 1, 2024

County notified of date, time and place of public hearing for any potential tax levy increase (59-2-919(8)(a))

Mar 1, 2024

Capital projects budgets and operating budget requests due

Mar 4, 2024

Week of March 4:

City Manager and Finance Director conduct budget reviews with Department Directors

City Manager and Finance Director complete revenue estimates for all funds

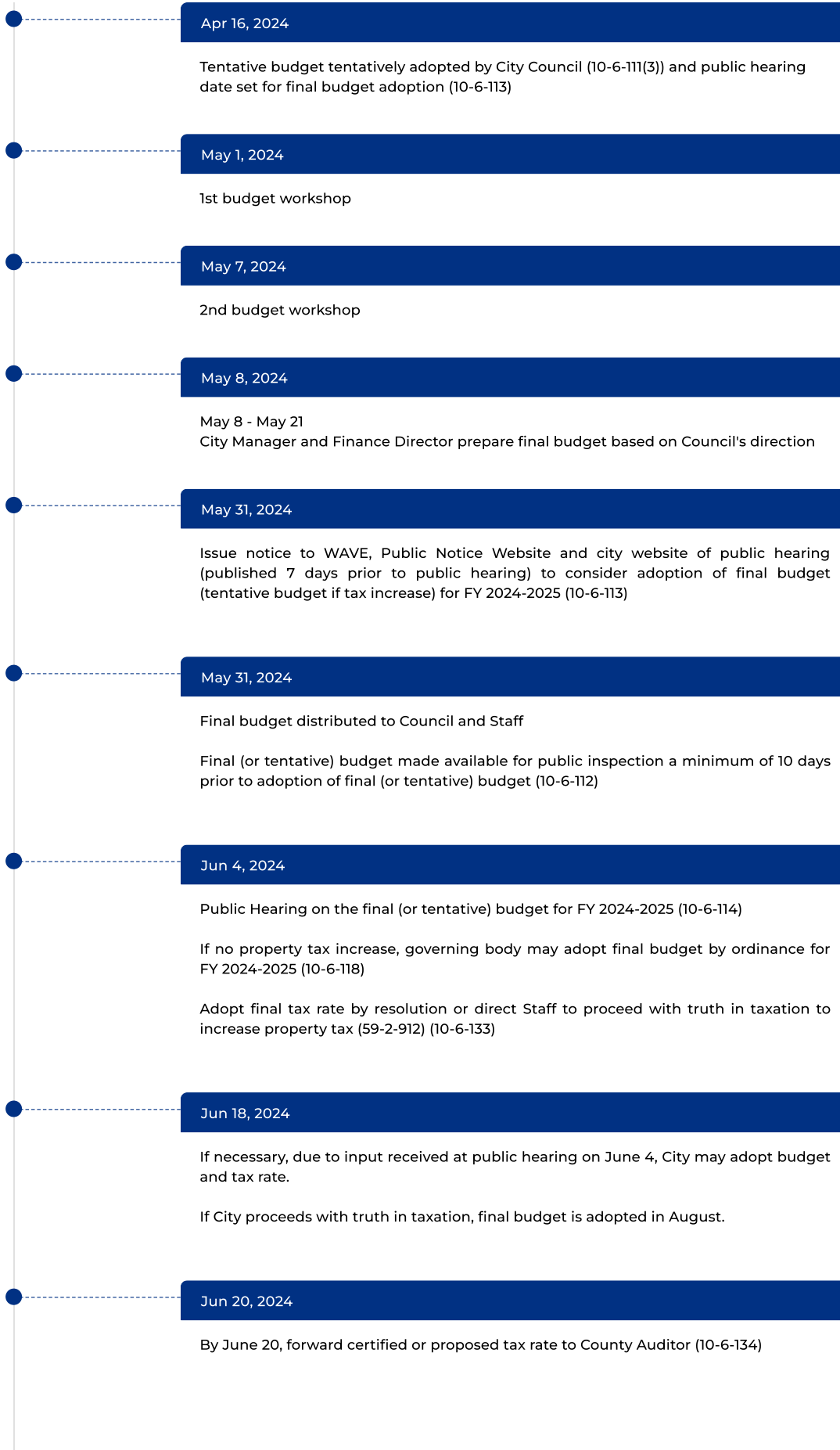
Apr 15, 2024

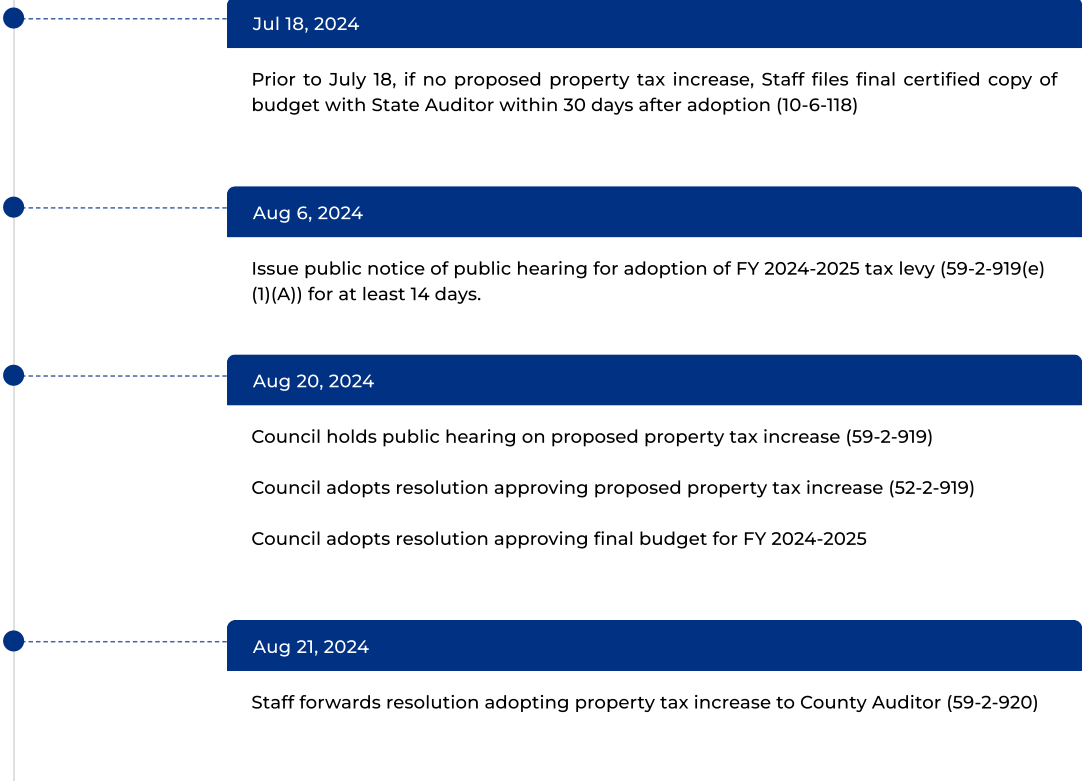
March 11 - April 15:

City Manager and Finance Director complete the preparation of the tentative budget and compute the tentative property tax rate necessary to support the proposed tentative budget.

Apr 16, 2024

Tentative budget and tentative property tax submitted to City Council (10-6-111(1))





BUDGET OVERVIEW

Personnel Changes

The City added 3 new positions in FY2025 totaling 1.75 full-time equivalent (FTE).

- HR Administrative Coordinator - .50 FTE
- Parks/Cemetery Seasonal - .25 FTE
- Public Works Roads Lead - 1.00 FTE

Additionally, the City reclassified two Public Works positions from Utility Maintenance Operators to department Leads. The total budgeted salary and benefit cost for the additional employees and reclassification is \$183,210.

- HR Administrative Coordinator - \$66,630
- Parks/Cemetery Seasonal - \$11,009
- Public Works Roads Lead - \$95,163
- Department Lead Reclassifications - \$10,408

Beginning in FY2025, Fleet Department salary and benefits, which historically were allocated to the General Fund (10), Water Fund (51), Sewer Fund (52), Storm Water Fund (54) and Pressurized Irrigation Fund (55), will be fully budgeted in the Internal Services Fund (61).

PERSONNEL CHANGES BY FUND			
The table below shows the year-over-year change in FTE			
Fund Name	FY2024	FY2025	Variance
General Fund	73.91	74.26	0.35
Airport	2.53	2.53	0.00
Water	9.90	9.55	-0.35
Sewer	8.11	7.46	-0.65
Storm Water	2.47	2.17	-0.30
Pressurized Irrigation	1.70	1.40	-0.30
Internal Services	0.00	3.00	3.00
Total	98.63	100.38	1.75

DEPARTMENTS

General Fund Revenues

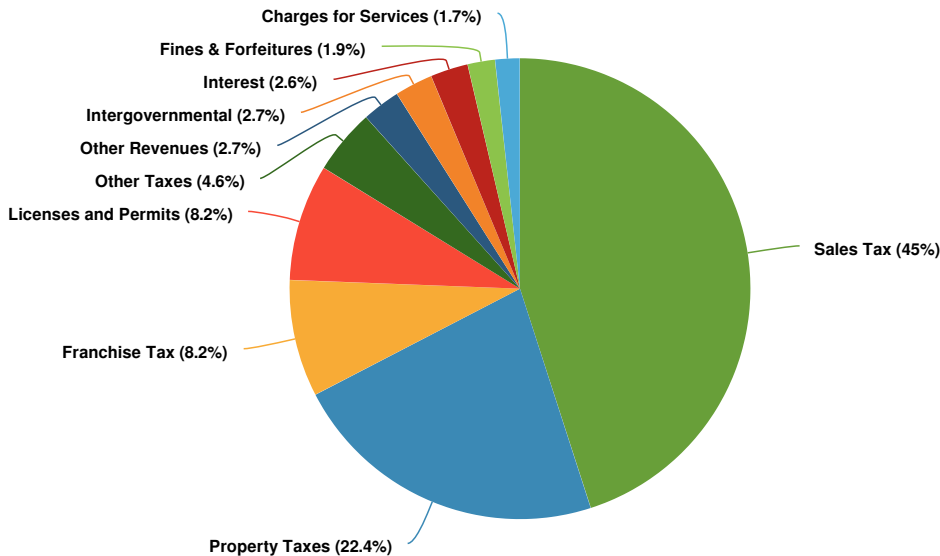
Revenues for the General Fund come from a variety of sources. Key revenue streams include:

1. **Taxes:** The largest source of revenue, including property taxes, sales taxes, and franchise taxes. These taxes are vital for funding public safety, infrastructure maintenance, and other essential services.
2. **Licenses and Permits:** Fees collected from the issuance of business licenses, building permits, and other regulatory permits. These revenues help cover the costs associated with city planning, zoning, and ensuring compliance with local ordinances.
3. **Intergovernmental Revenues:** Funds received from federal, state, and other local government agencies. This includes grants and shared revenues that support specific programs and projects, such as transportation improvements and community development initiatives.
4. **Charges for Services:** Fees charged for various services provided by the city, including park reservations and cemetery lot sales. These fees help offset the costs of providing these services and maintaining city amenities.
5. **Fines and Forfeitures:** Revenues from fines and penalties imposed for violations of city laws and regulations, such as traffic violations and code enforcement actions.
6. **Miscellaneous Revenues:** Other sources of income, including interest earnings, donations, and proceeds from the sale of city assets.

The General Fund revenues are crucial for sustaining Heber City's operations, ensuring the delivery of high-quality services, and maintaining the overall quality of life for residents. The City is committed to managing these resources responsibly and transparently, prioritizing efficiency and effectiveness in all financial decisions.

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	\$3,504,783	12.5%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
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	\$1,282,695	8.6%
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	\$414,369	38.1%
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	\$15,668,238	4.4%

General Fund Expenditures

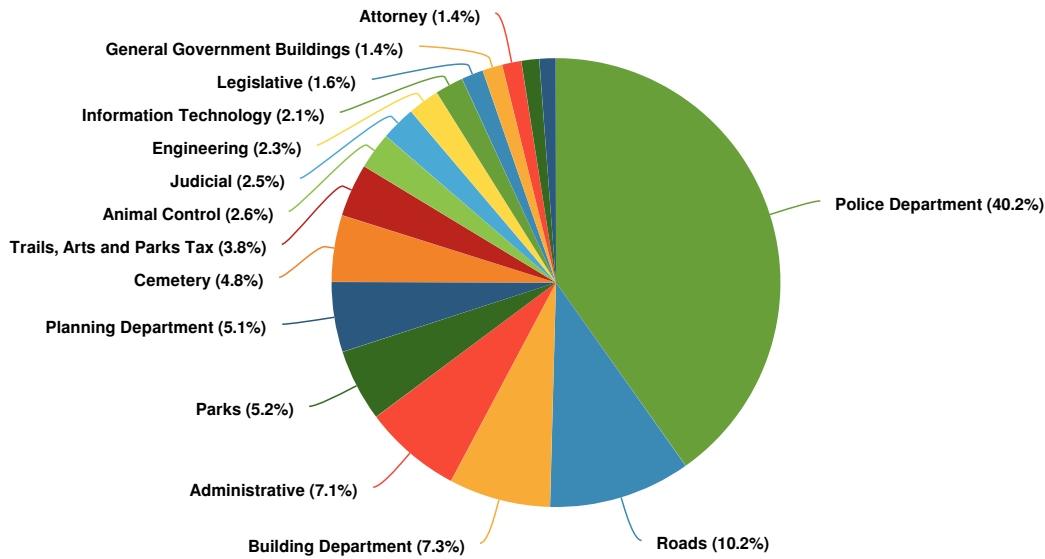
The General Fund Expenditures reflect Heber City's commitment to providing essential services and maintaining a high quality of life for its residents. These expenditures cover a wide range of departments, each playing a crucial role in the city's operations and community well-being. Key expenditure categories include:

1. **Legislative:** Costs associated with the City Council and Mayor's office, including salaries, benefits, and operational expenses. This department ensures effective governance, policy-making, and community representation.
2. **Judicial:** Expenses related to the City's municipal court, including a judge, clerical staff, and court operations. This department handles legal disputes, traffic violations, and other municipal legal matters.
3. **Administrative:** Costs for the overall administration of city services, including the City Manager's office, finance, and general administration. This ensures efficient and effective management of city resources and services.
4. **General Government Buildings:** Costs for the upkeep, maintenance, and operation of all city-owned buildings and facilities. This department ensures that municipal buildings are safe, functional, and accessible for public use.
5. **Human Resources:** Expenditures for employee recruitment, training, benefits administration, and workplace safety. HR is essential for maintaining a skilled and motivated workforce.
6. **Information Technology:** Costs for maintaining and upgrading the city's technological infrastructure, including hardware, software, and network services. IT supports all city departments in their technological needs.
7. **City Attorney:** Expenses for legal counsel and representation for the city in various legal matters, including contract negotiations, litigation, and legal advice to the city departments.
8. **Engineering:** Costs associated with planning, designing, and overseeing public works projects, including infrastructure development and maintenance.
9. **Building:** Expenses related to building inspections, code enforcement, and ensuring compliance with local building regulations to promote safe and sustainable development.
10. **Planning:** Costs for city planning and zoning activities, including long-term community planning, land use management, and development review processes.
11. **Police:** Expenditures for law enforcement services, including officer salaries, benefits, equipment, and operational costs. The police department ensures public safety and crime prevention.
12. **Animal Control:** Costs for managing animal control services, including shelter operations, animal care, and enforcement of animal-related ordinances.
13. **Roads:** Expenses for the maintenance and improvement of city streets, sidewalks, and other transportation infrastructure to ensure safe and efficient mobility.
14. **Cemetery:** Costs associated with the operation and maintenance of the city cemetery, including groundskeeping, plot sales, and burial services.
15. **Parks:** Expenditures for the development, maintenance, and operation of city parks and recreational facilities, promoting community health and wellness.
16. **Trails, Arts and Parks Tax:** This department tracks spending related to the TAP tax including community grants, trail and park development and art installations.

The General Fund Expenditures are critical for the ongoing functionality and enhancement of Heber City. The city is dedicated to ensuring that these funds are used efficiently and effectively to provide high-quality services and support the community's needs.

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	\$246,115	-27.8%
Judicial	\$256,771	\$322,024	\$368,856	\$377,677	\$392,027	6.3%
Administrative	\$1,361,577	\$1,698,035	\$957,294	\$950,472	\$1,105,627	15.5%
General Government Buildings	\$171,823	\$197,363	\$220,328	\$222,543	\$224,695	2%
Attorney	\$233,719	\$251,895	\$379,008	\$243,713	\$217,647	-42.6%
Human Resources	\$0	\$0	\$159,415	\$155,844	\$186,550	17%
Information Technology	\$0	\$0	\$170,504	\$168,244	\$322,220	89%
Engineering	\$654,671	\$739,595	\$361,042	\$379,563	\$352,695	-2.3%
Building Department	\$896,806	\$1,015,285	\$867,528	\$1,030,882	\$1,145,464	32%
Planning Department	\$594,118	\$743,591	\$831,029	\$721,076	\$792,131	-4.7%
Police Department	\$4,190,446	\$5,092,801	\$5,960,828	\$6,091,826	\$6,298,307	5.7%
Animal Control	\$334,696	\$371,338	\$416,886	\$409,125	\$414,226	-0.6%
Roads	\$1,178,247	\$1,453,836	\$1,770,748	\$1,639,380	\$1,604,264	-9.4%
Parks	\$577,462	\$524,288	\$746,813	\$753,055	\$814,823	9.1%
Trails, Arts and Parks Tax	\$0	\$0	\$600,000	\$584,000	\$600,000	0%
Cemetery	\$467,943	\$485,332	\$705,959	\$602,573	\$750,914	6.4%
Transfers	\$1,908,720	\$2,568,630	\$364,271	\$1,325,654	\$200,532	-44.9%
Total Expenditures:	\$13,171,068	\$15,806,398	\$15,221,353	\$16,002,162	\$15,668,238	2.9%

Legislative Department



Heber City operates under a Six-Member Council form of government, of which one member is the Mayor. The Mayor and Councilmembers are elected at large to serve four-year staggered terms. The Mayor serves as the chairperson of the Council and presides at all council meetings. The Mayor and City Council are the legislative and governing body of the City and have the duty to exercise and discharge all of the rights, powers, privileges and authority conferred upon them by State law and other laws of the City. The City Council convenes on the 1st and 3rd Tuesday of every month whereby they review and vote on the passage of all ordinances, resolutions, and other City business for the betterment of the community.

Department Responsibilities

- Provide executive leadership
- Vision, guidance, strategy, and long-range planning
- Policy setting
- Adoption of the city budget
- Enact law
- Intergovernmental relations and representation
- Community engagement and citizen relations
- Economic development business engagement

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	\$158,249	1.6%
EMPLOYEE BENEFITS	\$13,974	\$12,872	\$2,025	\$2,300	\$154	-92.4%
FICA AND MEDICARE	\$0	\$0	\$11,917	\$10,300	\$12,253	2.8%
Total Salaries and Benefits:	\$238,013	\$173,036	\$169,722	\$172,100	\$170,655	0.6%
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%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
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	\$246,115	-27.8%

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	\$258,937	29.1%
OVERTIME	\$694	\$487	\$700	\$800	\$0	-100%
EMPLOYEE BENEFITS	\$63,858	\$76,212	\$111,050	\$70,200	\$78,380	-29.4%
FICA AND MEDICARE	\$0	\$0	\$15,338	\$16,200	\$20,530	33.9%
Total Salaries and Benefits:	\$233,727	\$292,841	\$327,588	\$336,000	\$357,847	9.2%
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	\$392,027	6.3%
Total General Fund:	\$256,771	\$322,024	\$368,856	\$377,677	\$392,027	6.3%
Total General Fund:	\$256,771	\$322,024	\$368,856	\$377,677	\$392,027	6.3%

Administrative Department



Matt Brower
City Manager

The Administrative Department includes both the City Manager's Office and the Finance Office.

The City Manager's Office is the principal liaison between City Council, city departments, and Heber City citizens which includes conducting City Council meetings; recommending adoption of measures and ordinances; and directing their enforcement. The City Manager's Office is responsible for the executive leadership, direction, oversight, and overall management of the organization. The City Manager's Office also works with intergovernmental partners to prudently and resourcefully preserve and deliver services to our community. Within the City Manager's Office is the City's Recorder who maintains, protects city records, and provides a transparent and historical accounting of City business. The City Manager's Office also provides information to residents about current City services, programs, and events.

Department Responsibilities City Manager's Office

- Provide leadership and management
- Recommend and implement policies
- Provides strategy, guidance, and philosophy
- Provides oversight and long-range planning
- Liaison between the City Council and City Department
- Maintain, protect, and report municipal records
- Public information and citizen relations
- Intergovernmental relations and affairs

The Finance Department is responsible for the preparation, development, and monitoring of the City's annual budget. The department strives to promote fiscal responsibility within the city by providing guidance in planning, analyzing, administering and monitoring the city's budget. Additionally, the Finance Department, which consists of treasury, accounts receivable, accounts payable, utility billing and business licensing is responsible for maintaining financial records, preparing monthly and annual financial statements. We strive to provide exceptional support to the City Departments, the City Manager's Office, and City Council by providing accurate and timely reporting, analysis, and research to assist in management decision-making.

Department Responsibilities Finance Department

- Development of the Annual Budget
- Budget monitoring and compliance
- Financial analysis and support
- Financial reporting
- Accounts payable
- Accounts receivable
- Utility billing
- Business licensing

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	\$420,360	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	\$138,583	12.2%
FICA AND MEDICARE	\$0	\$0	\$29,120	\$25,200	\$34,228	17.5%
Total Salaries and Benefits:	\$1,075,246	\$1,237,429	\$538,902	\$538,500	\$596,977	10.8%
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%
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%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total General Fund:	\$1,361,577	\$1,698,035	\$957,294	\$950,472	\$1,105,627	15.5%
Total General Fund:	\$1,361,577	\$1,698,035	\$957,294	\$950,472	\$1,105,627	15.5%
Total General Fund:	\$1,361,577	\$1,698,035	\$957,294	\$950,472	\$1,105,627	15.5%

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	\$63,123	1.7%
OVERTIME	\$1,911	\$3,512	\$2,000	\$3,100	\$1,505	-24.8%
EMPLOYEE BENEFITS	\$28,418	\$31,925	\$33,180	\$30,700	\$31,276	-5.7%
FICA AND MEDICARE	\$0	\$0	\$4,750	\$4,000	\$4,972	4.7%
Total Salaries and Benefits:	\$76,127	\$90,115	\$102,015	\$96,100	\$100,875	-1.1%
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						

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
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%
Total General Fund:	\$171,823	\$197,363	\$220,328	\$222,543	\$224,695	2%
Total General Fund:	\$171,823	\$197,363	\$220,328	\$222,543	\$224,695	2%
Total General Fund:	\$171,823	\$197,363	\$220,328	\$222,543	\$224,695	2%

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	\$148,253	7.2%
OVERTIME	\$0	\$0	\$0	\$5,000	\$410	N/A
EMPLOYEE BENEFITS	\$65,157	\$69,905	\$65,715	\$69,600	\$48,662	-25.9%
FICA AND MEDICARE	\$0	\$0	\$10,580	\$10,800	\$11,031	4.3%
Total Salaries and Benefits:	\$224,955	\$230,127	\$214,595	\$226,400	\$208,357	-2.9%
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%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Operations:	\$8,764	\$21,768	\$164,216	\$17,116	\$9,290	-94.3%
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	\$217,647	-42.6%
Total General Fund:	\$233,719	\$251,895	\$379,008	\$243,713	\$217,647	-42.6%
Total General Fund:	\$233,719	\$251,895	\$379,008	\$243,713	\$217,647	-42.6%

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	\$97,263	107.5%
EMPLOYEE BENEFITS	\$0	\$0	\$50,959	\$17,600	\$25,973	-49%
FICA AND MEDICARE	\$0	\$0	\$3,585	\$2,700	\$7,485	108.8%
Total Salaries and Benefits:	\$0	\$0	\$101,420	\$68,900	\$130,721	28.9%
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	\$186,550	17%
Total General Fund:	\$0	\$0	\$159,415	\$155,844	\$186,550	17%
Total General Fund:	\$0	\$0	\$159,415	\$155,844	\$186,550	17%

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	\$51,810	-21.5%
EMPLOYEE BENEFITS	\$0	\$0	\$17,528	\$8,200	\$12,888	-26.5%
FICA AND MEDICARE	\$0	\$0	\$5,051	\$4,300	\$4,287	-15.1%
Total Salaries and Benefits:	\$0	\$0	\$88,619	\$81,200	\$68,985	-22.2%
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	\$322,220	89%
Total General Fund:	\$0	\$0	\$170,504	\$168,244	\$322,220	89%
Total General Fund:	\$0	\$0	\$170,504	\$168,244	\$322,220	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 engineering 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	\$152,831	1.8%
OVERTIME	\$61	\$80	\$500	\$100	\$66	-86.8%
EMPLOYEE BENEFITS	\$134,497	\$174,745	\$45,431	\$54,400	\$48,090	5.9%
FICA AND MEDICARE	\$0	\$0	\$11,487	\$11,000	\$11,933	3.9%
Total Salaries and Benefits:	\$537,829	\$609,679	\$207,577	\$222,600	\$212,920	2.6%
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%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Capital Outlay:	\$0	\$0	\$436	\$436	\$0	-100%
Total General Fund:	\$654,671	\$739,595	\$361,042	\$379,563	\$352,695	-2.3%
Total General Fund:	\$654,671	\$739,595	\$361,042	\$379,563	\$352,695	-2.3%
Total General Fund:	\$654,671	\$739,595	\$361,042	\$379,563	\$352,695	-2.3%

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	\$546,010	19.6%
OVERTIME	\$5,116	\$802	\$2,000	\$1,200	\$1,945	-2.7%
EMPLOYEE BENEFITS	\$144,021	\$198,698	\$213,015	\$184,400	\$313,470	47.2%
FICA AND MEDICARE	\$0	\$0	\$34,928	\$28,800	\$41,919	20%
Total Salaries and Benefits:	\$431,136	\$625,616	\$706,523	\$661,200	\$903,344	27.9%
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%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Capital Outlay:	\$9,519	\$7,375	\$16,000	\$10,150	\$10,110	-36.8%
Total General Fund:	\$896,806	\$1,015,285	\$867,528	\$1,030,882	\$1,145,464	32%
Total General Fund:	\$896,806	\$1,015,285	\$867,528	\$1,030,882	\$1,145,464	32%
Total General Fund:	\$896,806	\$1,015,285	\$867,528	\$1,030,882	\$1,145,464	32%

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	\$411,317	7%
OVERTIME	\$6,955	\$5,837	\$5,000	\$5,200	\$5,016	0.3%
EMPLOYEE BENEFITS	\$149,973	\$148,368	\$165,755	\$150,600	\$144,162	-13%
FICA AND MEDICARE	\$0	\$0	\$29,417	\$24,200	\$31,886	8.4%
Total Salaries and Benefits:	\$446,603	\$472,667	\$584,712	\$557,400	\$592,381	1.3%
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%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Operations:	\$147,515	\$270,924	\$245,940	\$163,299	\$199,750	-18.8%
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	\$792,131	-4.7%
Total General Fund:	\$594,118	\$743,591	\$831,029	\$721,076	\$792,131	-4.7%
Total General Fund:	\$594,118	\$743,591	\$831,029	\$721,076	\$792,131	-4.7%

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	\$3,022,020	7.5%
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	\$1,433,175	-5.6%
FICA AND MEDICARE	\$0	\$0	\$212,479	\$205,200	\$244,264	15%
Total Salaries and Benefits:	\$3,173,335	\$4,037,001	\$4,667,294	\$4,733,500	\$4,826,703	3.4%
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	\$6,298,307	5.7%

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	\$219,921	2%
OVERTIME	\$3,066	\$2,933	\$5,000	\$3,000	\$4,425	-11.5%
EMPLOYEE BENEFITS	\$71,647	\$73,124	\$84,900	\$62,300	\$76,678	-9.7%
FICA AND MEDICARE	\$0	\$0	\$16,496	\$14,400	\$18,272	10.8%
Total Salaries and Benefits:	\$275,257	\$284,530	\$322,036	\$301,800	\$319,296	-0.9%
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						

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
BUILDING - DOG POUND	\$737	\$2,046	\$2,000	\$2,000	\$1,000	-50%
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	\$414,226	-0.6%
Total General Fund:	\$334,696	\$371,338	\$416,886	\$409,125	\$414,226	-0.6%
Total General Fund:	\$334,696	\$371,338	\$416,886	\$409,125	\$414,226	-0.6%

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	\$422,075	-19.8%
OVERTIME	\$18,679	\$42,294	\$38,243	\$70,200	\$38,300	0.1%
EMPLOYEE BENEFITS	\$182,416	\$207,009	\$214,615	\$199,600	\$165,144	-23.1%
FICA AND MEDICARE	\$0	\$0	\$40,262	\$33,900	\$32,609	-19%
Total Salaries and Benefits:	\$544,272	\$636,065	\$819,420	\$743,900	\$658,128	-19.7%
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%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Operations:	\$357,665	\$570,030	\$610,950	\$555,102	\$445,526	-27.1%
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	\$1,604,264	-9.4%
Total General Fund:	\$1,178,247	\$1,453,836	\$1,770,748	\$1,639,380	\$1,604,264	-9.4%
Total General Fund:	\$1,178,247	\$1,453,836	\$1,770,748	\$1,639,380	\$1,604,264	-9.4%

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	\$320,530	4.5%
OVERTIME	\$4,547	\$5,800	\$6,500	\$2,800	\$3,313	-49%
EMPLOYEE BENEFITS	\$82,642	\$104,106	\$134,220	\$133,400	\$124,993	-6.9%
FICA AND MEDICARE	\$0	\$0	\$23,472	\$19,700	\$25,509	8.7%
Total Salaries and Benefits:	\$282,055	\$351,033	\$471,012	\$470,400	\$474,345	0.7%
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%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$0	\$3,170	\$4,760	\$0	-100%
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	\$814,823	9.1%
Total General Fund:	\$577,462	\$524,288	\$746,813	\$753,055	\$814,823	9.1%
Total General Fund:	\$577,462	\$524,288	\$746,813	\$753,055	\$814,823	9.1%

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	\$343,633	2.3%
OVERTIME	\$4,588	\$6,304	\$5,000	\$2,400	\$4,371	-12.6%
EMPLOYEE BENEFITS	\$93,420	\$115,265	\$146,680	\$115,600	\$136,500	-6.9%
FICA AND MEDICARE	\$0	\$0	\$25,701	\$16,700	\$27,408	6.6%
Total Salaries and Benefits:	\$311,087	\$380,057	\$513,336	\$406,400	\$511,911	-0.3%
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%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Operations:	\$102,531	\$82,476	\$145,938	\$149,488	\$146,163	0.2%
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	\$750,914	6.4%
Total General Fund:	\$467,943	\$485,332	\$705,959	\$602,573	\$750,914	6.4%
Total General Fund:	\$467,943	\$485,332	\$705,959	\$602,573	\$750,914	6.4%

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 Council.

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 (10)

General Fund Comprehensive Summary

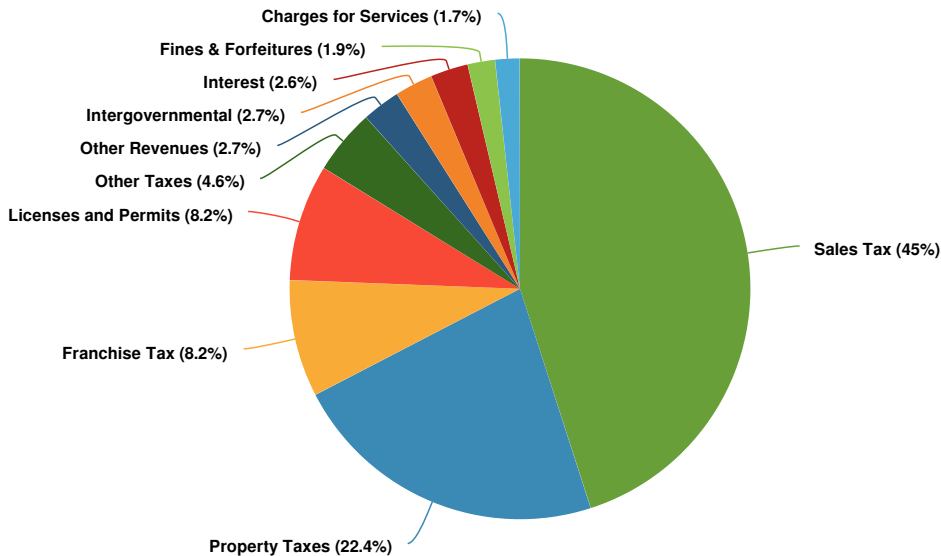
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$4,766,334	\$5,538,358	\$6,056,845	\$6,056,845	\$5,385,927
Revenues					
Property Taxes	\$2,259,818	\$2,393,092	\$3,114,456	\$2,809,657	\$3,504,783
Total Property Taxes:	\$2,259,818	\$2,393,092	\$3,114,456	\$2,809,657	\$3,504,783
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	\$1,282,695
Total Licenses and Permits:	\$1,840,738	\$1,782,232	\$1,181,385	\$1,598,475	\$1,282,695
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	\$414,369
Total Interest:	\$58,238	\$1,723,409	\$300,000	\$466,600	\$414,369
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	\$15,668,238

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted
Expenditures					
Salaries and Benefits					
Legislative	\$238,013	\$173,036	\$169,722	\$172,100	\$170,655
Judicial	\$233,727	\$292,841	\$327,588	\$336,000	\$357,847
Administrative	\$1,075,246	\$1,237,429	\$538,902	\$538,500	\$596,977
General Government Buildings	\$76,127	\$90,115	\$102,015	\$96,100	\$100,875
Attorney	\$224,955	\$230,127	\$214,595	\$226,400	\$208,357
Human Resources	\$0	\$0	\$101,420	\$68,900	\$130,721
Information Technology	\$0	\$0	\$88,619	\$81,200	\$68,985
Engineering	\$537,829	\$609,679	\$207,577	\$222,600	\$212,920
Building Department	\$431,136	\$625,616	\$706,523	\$661,200	\$903,344
Planning Department	\$446,603	\$472,667	\$584,712	\$557,400	\$592,381
Police Department	\$3,173,335	\$4,037,001	\$4,667,294	\$4,733,500	\$4,826,703
Animal Control	\$275,257	\$284,530	\$322,036	\$301,800	\$319,296
Roads	\$544,272	\$636,065	\$819,420	\$743,900	\$658,128
Parks	\$282,055	\$351,033	\$471,012	\$470,400	\$474,345
Cemetery	\$311,087	\$380,057	\$513,336	\$406,400	\$511,911
Total Salaries and Benefits:	\$7,849,642	\$9,420,196	\$9,834,771	\$9,616,400	\$10,133,446
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	\$15,668,238
Total Revenues Less Expenditures:	\$771,756	\$544,197	\$174,418	-\$670,918	\$0
Ending Fund Balance:	\$5,538,090	\$6,082,555	\$6,231,263	\$5,385,927	\$5,385,927

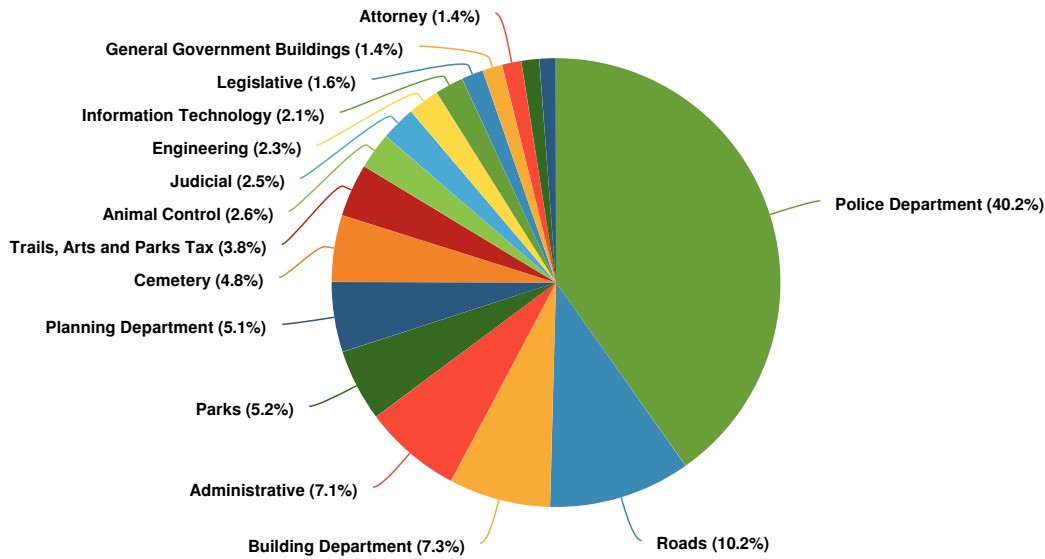
Revenues by Source

Projected 2025 Revenues by Source



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						
Salaries and Benefits	\$238,013	\$173,036	\$169,722	\$172,100	\$170,655	0.6%
Operations	\$106,056	\$169,349	\$171,122	\$163,385	\$75,460	-55.9%
Capital Outlay	\$0	\$0	\$0	\$11,050	\$0	0%
Total Legislative:	\$344,069	\$342,385	\$340,844	\$346,535	\$246,115	-27.8%
Judicial						
Salaries and Benefits	\$233,727	\$292,841	\$327,588	\$336,000	\$357,847	9.2%
Operations	\$23,044	\$29,183	\$41,268	\$41,677	\$34,180	-17.2%
Total Judicial:	\$256,771	\$322,024	\$368,856	\$377,677	\$392,027	6.3%
Administrative						
Salaries and Benefits	\$1,075,246	\$1,237,429	\$538,902	\$538,500	\$596,977	10.8%
Operations	\$277,957	\$452,100	\$408,750	\$404,972	\$487,300	19.2%
Capital Outlay	\$8,374	\$8,506	\$9,642	\$7,000	\$21,350	121.4%
Total Administrative:	\$1,361,577	\$1,698,035	\$957,294	\$950,472	\$1,105,627	15.5%
General Government Buildings						
Salaries and Benefits	\$76,127	\$90,115	\$102,015	\$96,100	\$100,875	-1.1%
Operations	\$89,797	\$101,349	\$115,433	\$120,643	\$118,020	2.2%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay	\$5,899	\$5,899	\$2,880	\$5,800	\$5,800	101.4%
Total General Government Buildings:	\$171,823	\$197,363	\$220,328	\$222,543	\$224,695	2%
Attorney						
Salaries and Benefits	\$224,955	\$230,127	\$214,595	\$226,400	\$208,357	-2.9%
Operations	\$8,764	\$21,768	\$164,216	\$17,116	\$9,290	-94.3%
Capital Outlay	\$0	\$0	\$197	\$197	\$0	-100%
Total Attorney:	\$233,719	\$251,895	\$379,008	\$243,713	\$217,647	-42.6%
Human Resources						
Salaries and Benefits	\$0	\$0	\$101,420	\$68,900	\$130,721	28.9%
Operations	\$0	\$0	\$57,995	\$86,944	\$55,830	-3.7%
Total Human Resources:	\$0	\$0	\$159,415	\$155,844	\$186,550	17%
Information Technology						
Salaries and Benefits	\$0	\$0	\$88,619	\$81,200	\$68,985	-22.2%
Operations	\$0	\$0	\$81,885	\$87,044	\$253,235	209.3%
Total Information Technology:	\$0	\$0	\$170,504	\$168,244	\$322,220	89%
Engineering						
Salaries and Benefits	\$537,829	\$609,679	\$207,577	\$222,600	\$212,920	2.6%
Operations	\$116,842	\$129,916	\$153,029	\$156,527	\$139,775	-8.7%
Capital Outlay	\$0	\$0	\$436	\$436	\$0	-100%
Total Engineering:	\$654,671	\$739,595	\$361,042	\$379,563	\$352,695	-2.3%
Building Department						
Salaries and Benefits	\$431,136	\$625,616	\$706,523	\$661,200	\$903,344	27.9%
Operations	\$456,151	\$382,294	\$145,005	\$359,532	\$232,010	60%
Capital Outlay	\$9,519	\$7,375	\$16,000	\$10,150	\$10,110	-36.8%
Total Building Department:	\$896,806	\$1,015,285	\$867,528	\$1,030,882	\$1,145,464	32%
Planning Department						
Salaries and Benefits	\$446,603	\$472,667	\$584,712	\$557,400	\$592,381	1.3%
Operations	\$147,515	\$270,924	\$245,940	\$163,299	\$199,750	-18.8%
Capital Outlay	\$0	\$0	\$377	\$377	\$0	-100%
Total Planning Department:	\$594,118	\$743,591	\$831,029	\$721,076	\$792,131	-4.7%
Police Department						
Salaries and Benefits	\$3,173,335	\$4,037,001	\$4,667,294	\$4,733,500	\$4,826,703	3.4%
Operations	\$709,563	\$941,494	\$788,534	\$773,326	\$735,984	-6.7%
Capital Outlay	\$307,548	\$114,306	\$505,000	\$585,000	\$735,620	45.7%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Police Department:	\$4,190,446	\$5,092,801	\$5,960,828	\$6,091,826	\$6,298,307	5.7%
Animal Control						
Salaries and Benefits	\$275,257	\$284,530	\$322,036	\$301,800	\$319,296	-0.9%
Operations	\$58,702	\$84,762	\$92,580	\$105,055	\$72,410	-21.8%
Capital Outlay	\$737	\$2,046	\$2,270	\$2,270	\$22,520	892.1%
Total Animal Control:	\$334,696	\$371,338	\$416,886	\$409,125	\$414,226	-0.6%
Roads						
Salaries and Benefits	\$544,272	\$636,065	\$819,420	\$743,900	\$658,128	-19.7%
Operations	\$357,665	\$570,030	\$610,950	\$555,102	\$445,526	-27.1%
Capital Outlay	\$276,310	\$247,741	\$340,378	\$340,378	\$500,610	47.1%
Total Roads:	\$1,178,247	\$1,453,836	\$1,770,748	\$1,639,380	\$1,604,264	-9.4%
Parks						
Salaries and Benefits	\$282,055	\$351,033	\$471,012	\$470,400	\$474,345	0.7%
Operations	\$154,929	\$145,686	\$229,361	\$236,215	\$249,667	8.9%
Capital Outlay	\$140,478	\$27,569	\$46,440	\$46,440	\$90,810	95.5%
Total Parks:	\$577,462	\$524,288	\$746,813	\$753,055	\$814,823	9.1%
Trails, Arts and Parks Tax						
Operations	\$0	\$0	\$60,000	\$43,000	\$60,000	0%
Capital Outlay	\$0	\$0	\$492,110	\$400,000	\$125,000	-74.6%
Other Operating	\$0	\$0	\$47,890	\$141,000	\$415,000	766.6%
Total Trails, Arts and Parks Tax:	\$0	\$0	\$600,000	\$584,000	\$600,000	0%
Cemetery						
Salaries and Benefits	\$311,087	\$380,057	\$513,336	\$406,400	\$511,911	-0.3%
Operations	\$102,531	\$82,476	\$145,938	\$149,488	\$146,163	0.2%
Capital Outlay	\$54,325	\$22,799	\$46,685	\$46,685	\$92,840	98.9%
Total Cemetery:	\$467,943	\$485,332	\$705,959	\$602,573	\$750,914	6.4%
Debt Service						
Operations	\$0	\$17,244	\$0	\$0	\$0	0%
Total Debt Service:	\$0	\$17,244	\$0	\$0	\$0	0%
Transfers						
Transfers	\$1,908,720	\$2,568,630	\$364,271	\$1,325,654	\$200,532	-44.9%
Total Transfers:	\$1,908,720	\$2,568,630	\$364,271	\$1,325,654	\$200,532	-44.9%
Total Expenditures:	\$13,171,068	\$15,823,642	\$15,221,353	\$16,002,162	\$15,668,238	2.9%



Airport Fund Summary

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	\$5,500
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	\$2,771,202
Expenditures					
Salaries and Benefits	\$98,968	\$118,667	\$172,682	\$150,800	\$206,287
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	\$493,592
Total Expenditures:	\$653,223	\$975,484	\$1,321,997	\$1,570,084	\$2,704,564
Total Revenues Less Expenditures:	\$87,230	-\$401,697	\$54,849	\$229,466	\$66,638
Ending Fund Balance:	\$388,280	-\$13,120	-\$73,673	\$100,944	\$167,582



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	\$1,050,599
Expenditures	\$470,444	\$678,392	\$612,997	\$1,106,868	\$985,924
Total Revenues Less Expenditures:	\$116,693	-\$134,105	\$4,996	-\$180,435	\$64,675
Ending Fund Balance:	\$317,944	\$184,762	\$189,758	\$4,327	\$69,002

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	\$5,500	37.5%
Total Interest:	\$1,353	\$0	\$4,000	\$300,000	\$5,500	37.5%
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	\$1,050,599	70%

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	\$148,849	27.3%
ON SITE PAYROLL - MANAGERS	\$95,923	\$113,192	\$0	\$0	\$0	0%
EMPLOYEE BENEFITS	\$1,597	\$1,335	\$46,147	\$34,100	\$45,095	-2.3%
UNIFORM ALLOWANCE	\$1,118	\$1,031	\$700	\$700	\$700	0%
FICA AND MEDICARE	\$0	\$0	\$8,942	\$8,000	\$11,643	30.2%
Total Salaries and Benefits:	\$98,968	\$118,667	\$172,682	\$150,800	\$206,287	19.5%
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	\$82,941	-13.4%
TRANSFER TO GENERAL FUND - INDIRECT BENEFITS	\$30,114	\$24,033	\$16,341	\$21,400	\$25,651	57%

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	\$493,592	340.1%
Total Expense Objects:	\$470,444	\$678,392	\$612,997	\$1,106,868	\$985,924	60.8%



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						
MISCELLANEOUS 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)

This fund is used to account for Class "C" road funds. The revenue source is from the State Transportation Fund, state highway user fees and taxes.

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)

The fund is used to account for North Village Impact Fees which are appropriated for infrastructure projects in the North Village area.

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	\$9,198,591
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	\$510,700
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	\$3,815,750	\$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	\$7,702,309	\$6,093,097
Expenditures					
Salaries and Benefits	\$839,039	\$804,670	\$1,096,896	\$896,900	\$853,119
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	\$4,325,104
Other Operating	\$0	\$0	\$6,621	\$6,621	\$6,621
Transfers	\$2,977,798	\$7,623,901	\$2,748,696	\$3,248,484	\$2,890,637
Total Expenditures:	\$10,820,105	\$10,561,075	\$11,832,088	\$11,200,773	\$8,814,801
Total Revenues Less Expenditures:	-\$3,907,783	\$953,653	\$55,435	-\$3,498,464	-\$2,721,704
Ending Fund Balance:	-\$520,008	\$20,812,421	\$12,752,490	\$9,198,591	\$6,476,887



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	\$3,771,200
Expenditures	\$2,989,208	\$10,507,583	\$4,979,106	\$4,890,651	\$4,471,169
Total Revenues Less Expenditures:	\$2,772,240	-\$7,308,218	\$0	-\$1,709,151	-\$699,969
Ending Fund Balance:	\$3,526,436	\$11,025,397	\$2,527,588	\$818,437	\$118,468

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	\$398,200	298.2%
Total Interest:	\$16,832	\$373,597	\$100,000	\$338,200	\$398,200	298.2%
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	\$3,771,200	-24.3%

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	\$430,894	\$535,982	\$713,672	\$573,100	\$555,327	-22.2%
OVERTIME	\$24,566	\$51,319	\$20,000	\$36,300	\$32,961	64.8%
EMPLOYEE BENEFITS	\$248,216	\$217,369	\$308,628	\$247,900	\$222,577	-27.9%
PENSION EXPENSE YEAR-END	\$135,363	\$0	\$0	\$0	\$0	0%
FICA AND MEDICARE	\$0	\$0	\$54,596	\$39,600	\$42,255	-22.6%
Total Salaries and Benefits:	\$839,039	\$804,670	\$1,096,896	\$896,900	\$853,119	-22.2%
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	\$394,140	-6.4%
TRANSFERS - TO GENERAL FUND INDIRECT BENEFIT	\$90,789	\$117,232	\$138,985	\$126,000	\$103,804	-25.3%
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	\$2,879,049	5.1%
Total Expense Objects:	\$2,989,208	\$10,507,583	\$4,979,106	\$4,890,651	\$4,471,169	-10.2%



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	\$306,752
Total Revenues Less Expenditures:	\$481,919	\$1,079,896	\$55,435	-\$309,129	\$490,145
Ending Fund Balance:	\$3,251,134	\$4,755,024	\$5,192,902	\$4,828,338	\$5,318,483

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						
CONTRIBUTIONS - 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	\$288,224	-70.9%
CAPITAL EXPENSE OFFSET	\$221,621	\$0	\$0	\$0	\$0	0%
Total Capital Outlay:	\$443,242	\$0	\$991,000	\$993,000	\$288,224	-70.9%
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	\$306,752	-69.5%



Culinary Water Capital Fund (66)

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

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	\$3,551,816
Revenues	\$1,279	\$7,181,975	\$5,848,434	\$3,815,750	\$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	-\$1,480,184	-\$2,511,880
Ending Fund Balance:	-\$7,297,578	\$5,032,000	\$5,032,000	\$3,551,816	\$1,039,936

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%
Contributions From Capital Projects Fund						
CONTRIBUTIONS FROM CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$1,915,750	\$0	0%
Total Contributions From Capital Projects Fund:	\$0	\$0	\$0	\$1,915,750	\$0	0%
Total Allocated Operational Costs & Contributions:	\$0	\$7,170,000	\$1,700,000	\$3,815,750	\$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	\$3,815,750	\$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	\$9,050,826
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	\$394,200
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	\$0
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	\$6,049,688
Expenditures					
Salaries and Benefits	\$727,834	\$664,449	\$851,648	\$655,300	\$798,863
Operations	\$1,459,200	\$2,715,800	\$2,282,533	\$2,102,834	\$2,379,051
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	\$12,810,600	\$1,236,521
Total Expenditures:	\$7,212,523	\$10,826,868	\$13,799,144	\$25,102,140	\$10,629,332
Total Revenues Less Expenditures:	-\$2,352,970	\$5,624,601	\$268,464	-\$2,038,452	-\$4,579,644
Ending Fund Balance:	\$938,299	\$18,414,402	\$11,357,742	\$9,050,826	\$4,471,182



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	\$5,458,900
Expenditures	\$2,504,039	\$10,772,287	\$4,101,352	\$13,733,598	\$4,520,068
Total Revenues Less Expenditures:	\$1,399,470	-\$2,614,410	\$268,464	-\$974,115	\$938,832
Ending Fund Balance:	\$2,314,603	\$8,323,282	\$1,266,622	\$24,043	\$962,875

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	\$337,900	125.3%
Total Interest:	\$11,334	\$222,222	\$150,000	\$430,600	\$337,900	125.3%
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	\$5,458,900	24.9%

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	\$529,683	-2.3%
OVERTIME	\$14,531	\$32,396	\$15,000	\$9,100	\$8,201	-45.3%
EMPLOYEE BENEFITS	\$194,575	\$169,962	\$253,177	\$180,800	\$220,333	-13%
PENSION EXPENSE YEAR END	\$86,587	\$0	\$0	\$0	\$0	0%
FICA AND MEDICARE	\$0	\$0	\$41,464	\$28,900	\$40,646	-2%
Total Salaries and Benefits:	\$727,834	\$664,449	\$851,648	\$655,300	\$798,863	-6.2%
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	\$12,000	0%
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	\$1,830,000	14.4%
PAYING AGENTS FEES	\$0	\$0	\$0	\$75,000	\$0	0%
Total Operations:	\$1,456,498	\$2,689,337	\$2,255,003	\$2,077,834	\$2,379,051	5.5%
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	\$362,984	-1.7%
TRANSFERS TO GENERAL FUND - INDIRECT BENEFITS	\$80,131	\$100,599	\$120,045	\$111,000	\$96,026	-20%
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	\$0	0%
Total Transfers:	\$319,707	\$7,418,501	\$930,777	\$10,883,724	\$1,225,414	31.7%
Total Expense Objects:	\$2,504,039	\$10,772,287	\$4,101,352	\$13,733,598	\$4,520,068	10.2%



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	\$6,494,238
Revenues	\$5,292	\$7,103,110	\$9,049,807	\$9,692,000	\$0
Expenditures	\$3,997,822	\$19,658	\$9,049,807	\$10,965,557	\$5,450,600
Total Revenues Less Expenditures:	-\$3,992,530	\$7,083,452	\$0	-\$1,273,557	-\$5,450,600
Ending Fund Balance:	-\$2,364,394	\$7,767,795	\$7,767,795	\$6,494,238	\$1,043,638

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	\$0	0%
CONTRIBUTIONS-SEWER IMPACT PRINCIPAL	\$0	\$8,460	\$0	\$0	\$0	0%
Total Allocated Operational Costs & Contributions:	\$0	\$7,034,460	\$0	\$9,692,000	\$0	0%
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	\$0	-100%

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	\$1,915,750	\$0	0%
Total Transfers:	\$1,331,551	\$0	\$0	\$1,915,750	\$0	0%
Total Expense Objects:	\$3,997,822	\$19,658	\$9,049,807	\$10,965,557	\$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	\$30,300
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	\$1,361,300
Expenditures					
Salaries and Benefits	\$352,863	\$364,850	\$459,283	\$450,200	\$554,005
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	\$431,134
Total Expenditures:	\$658,367	\$739,910	\$1,255,064	\$1,250,789	\$1,433,908
Total Revenues Less Expenditures:	-\$26,967	\$92,405	-\$1,912	-\$104,652	-\$72,608
Ending Fund Balance:	\$358,780	\$546,019	\$686,529	\$583,789	\$534,821



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	\$1,096,300
Expenditures	\$633,961	\$732,961	\$1,005,175	\$964,700	\$1,164,708
Total Revenues Less Expenditures:	-\$2,858	\$68,024	-\$1,912	-\$23,490	-\$68,408
Ending Fund Balance:	\$343,947	\$476,676	\$617,187	\$595,609	\$527,201

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	\$30,300	278.8%
Total Interest:	\$1,668	\$0	\$8,000	\$0	\$30,300	278.8%
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	\$1,096,300	9.3%

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	\$189,438	\$173,707	\$283,619	\$290,600	\$362,211	27.7%
OVERTIME	\$21,546	\$57,088	\$4,000	\$14,200	\$14,100	252.5%
EMPLOYEE BENEFITS	\$111,966	\$134,055	\$149,967	\$125,700	\$150,912	0.6%
PENSION EXPENSE YEAR END	\$29,913	\$0	\$0	\$0	\$0	0%
FICA AND MEDICARE	\$0	\$0	\$21,697	\$19,700	\$26,782	23.4%
Total Salaries and Benefits:	\$352,863	\$364,850	\$459,283	\$450,200	\$554,005	20.6%
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	\$113,750	32.7%
TRANSFERS TO GENERAL FUND - BENEFITS	\$16,897	\$23,840	\$29,255	\$31,275	\$30,557	4.5%

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	\$431,134	28.3%
Total Expense Objects:	\$633,961	\$732,961	\$1,005,175	\$964,700	\$1,164,708	15.9%



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	\$189,000
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	\$8,041,904
Expenditures					
Salaries and Benefits	\$159,601	\$154,129	\$201,380	\$353,900	\$342,011
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	\$3,756,177
Total Expenditures:	\$3,807,957	\$3,558,416	\$13,007,190	\$9,430,901	\$11,830,002
Total Revenues Less Expenditures:	-\$1,534,461	\$1,244,112	\$196,424	\$1,553,806	-\$3,788,098
Ending Fund Balance:	\$479,509	\$8,173,880	\$3,955,669	\$5,313,051	\$1,524,953



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	\$4,353,000
Expenditures	\$600,383	\$3,534,509	\$6,077,101	\$5,643,546	\$4,242,205
Total Revenues Less Expenditures:	\$1,412,143	-\$1,942,641	\$186,424	\$287,404	\$110,795
Ending Fund Balance:	\$1,930,211	\$4,218,396	-\$9,818	\$91,162	\$201,957

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 GRANTS	\$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	\$144,000	105.7%
Total Interest:	\$6,259	\$14,861	\$70,000	\$564,450	\$144,000	105.7%
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	\$4,353,000	-30.5%

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	\$91,215	\$105,703	\$125,735	\$235,600	\$227,069	80.6%
OVERTIME	\$3,875	\$7,958	\$3,000	\$8,500	\$7,540	151.3%
EMPLOYEE BENEFITS	\$46,310	\$40,468	\$63,026	\$93,800	\$90,342	43.3%
PENSION EXPENSE YEAR END	\$18,201	\$0	\$0	\$0	\$0	0%
FICA AND MEDICARE	\$0	\$0	\$9,619	\$16,000	\$17,060	77.4%
Total Salaries and Benefits:	\$159,601	\$154,129	\$201,380	\$353,900	\$342,011	69.8%
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	\$93,675	31.2%
CONTRIBUTION TO GENERAL FUND - INDIRECT BENEFITS	\$15,310	\$20,045	\$24,087	\$22,100	\$25,174	4.5%
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	\$3,753,043	-33.1%
Total Expense Objects:	\$600,383	\$3,534,509	\$6,077,101	\$5,643,546	\$4,242,205	-30.2%



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 pressurized irrigation projects that are made necessary 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)

The Debt Service Fund serves as a sinking fund for the City's debt service payments not associated with enterprise funds.

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	\$2,359,995
Total Revenues Less Expenditures:	\$205,754	\$266,944	\$39,274	-\$584,354	-\$501,515
Ending Fund Balance:	\$846,883	\$1,695,849	\$1,475,958	\$852,330	\$350,815

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	\$260,402	N/A
EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$104,559	N/A
FICA AND MEDICARE	\$0	\$0	\$0	\$0	\$19,994	N/A
Total Salaries and Benefits:	\$0	\$0	\$0	\$0	\$384,955	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	\$2,359,995	145%



Perpetual Care Fund (71)

The Perpetual Care Fund tracks resources dedicated to the long-term care and maintenance of the Heber City Cemetery.

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

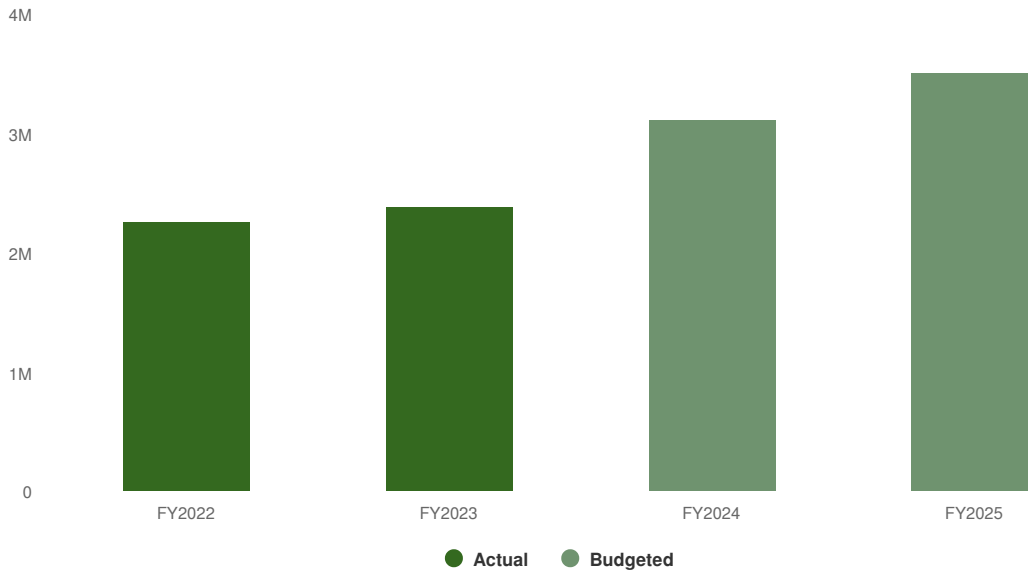
FUNDING SOURCES

Property Taxes Summary

Property taxes are a critical source of revenue that supports essential public services and community infrastructure. These taxes are levied on real estate properties, including residential, commercial, and industrial properties, based on their assessed value. The revenue generated from property taxes funds vital city services such as public safety, road maintenance, parks and trails, and other municipal services. Heber City is committed to managing property tax revenues responsibly, ensuring transparency and accountability in their use to enhance the quality of life for all residents.

\$3,504,783 **\$390,327**
(12.53% vs. prior year)

Property Taxes Proposed and Historical Budget vs. Actual

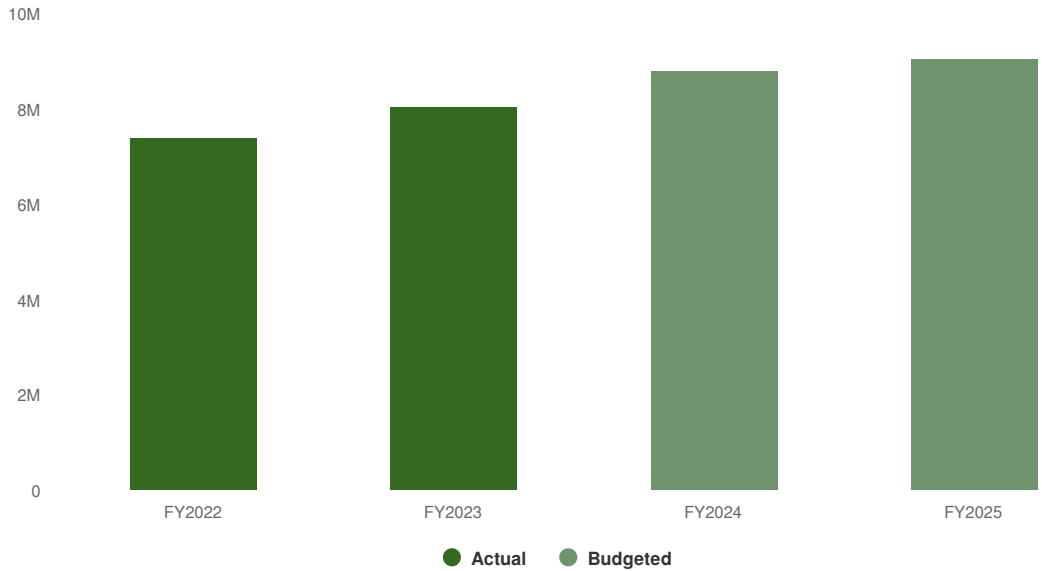


Sales Tax Summary

Sales tax is a vital revenue stream that helps fund a wide range of municipal services and infrastructure projects. This tax is collected on the sale of goods within city limits. The revenue from sales tax supports essential services such as public safety, road maintenance, parks and trails, and other municipal services. At approximately 58%, sales tax makes up the majority of revenue for the General Fund. Sales tax revenue ensures that Heber City can continue to provide high-quality services and maintain its infrastructure, enhancing the overall quality of life for residents and visitors alike.

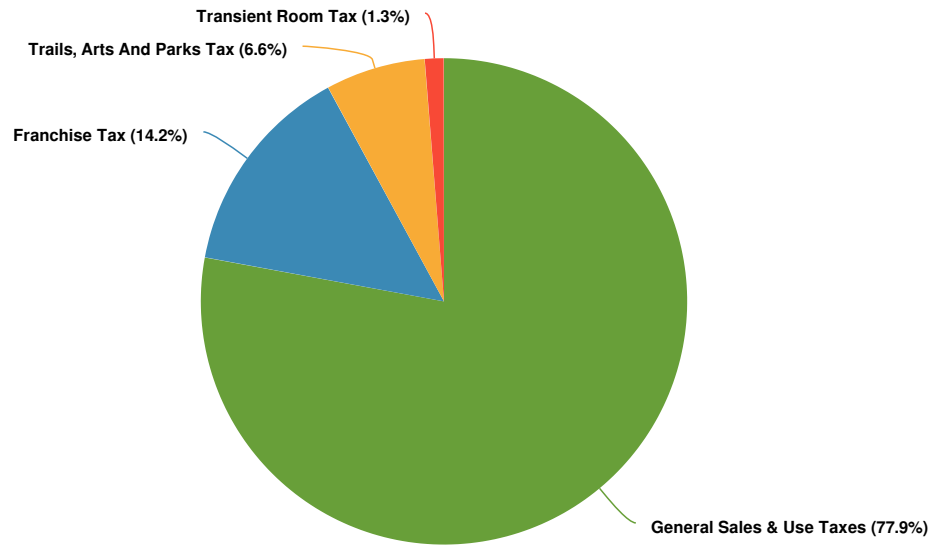
\$9,056,193 **\$247,642**
(2.81% vs. prior year)

Sales Tax Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

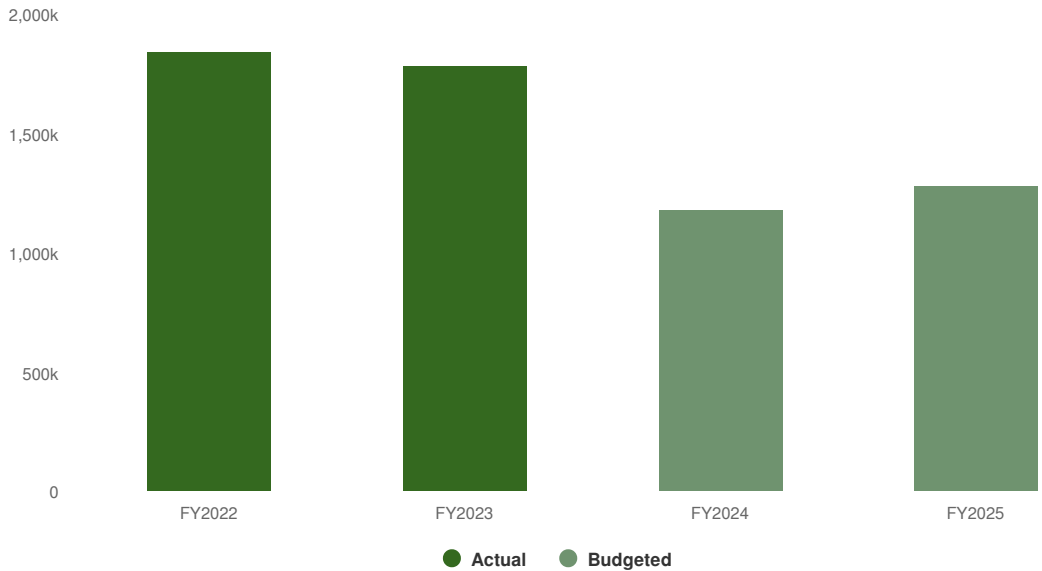


Licenses and Permits Summary

Licenses and permits revenue is derived from fees collected for various regulatory and compliance activities. This revenue comes from issuing business licenses, building permits, zoning permits, and other necessary approvals for activities like construction, renovations, special events, and certain business operations. These fees ensure that businesses and individuals adhere to local regulations and safety standards, promoting orderly development and public safety. The funds generated help cover the administrative costs associated with processing applications, conducting inspections, and enforcing city codes, thereby supporting efficient and effective city operations.

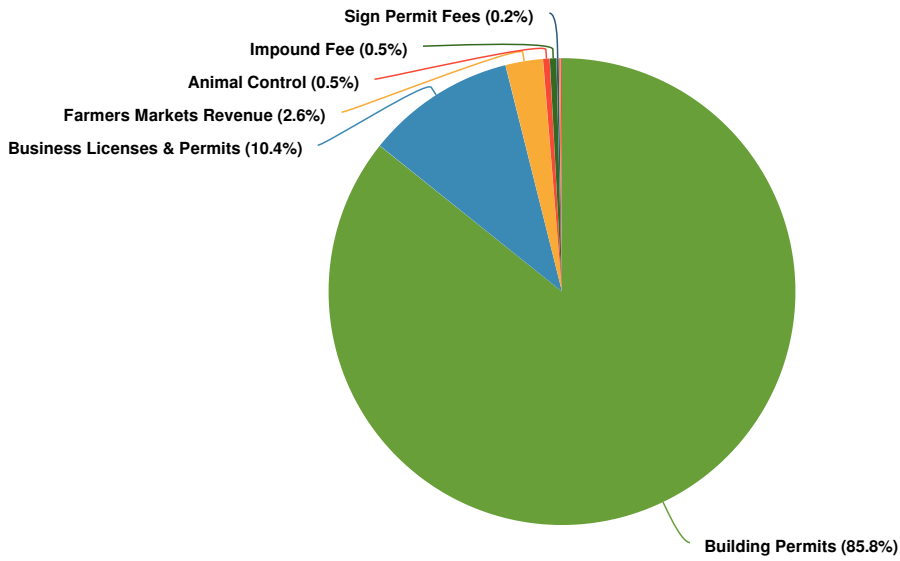
\$1,282,695 **\$101,310**
(8.58% vs. prior year)

Licenses and Permits Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

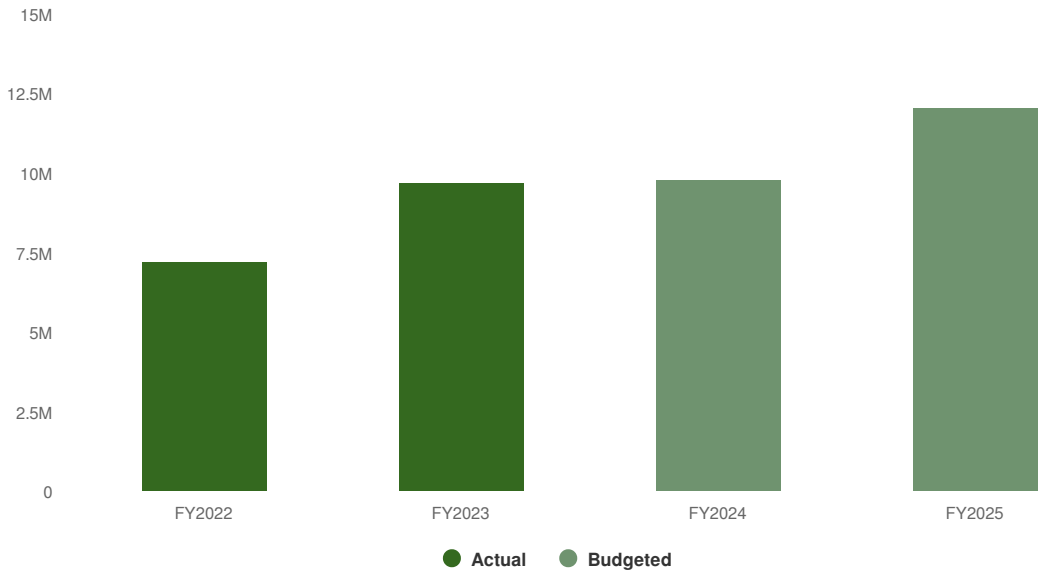


Charges for Services Summary

Charges for services revenue is generated from fees collected for various municipal services provided to residents, businesses, and visitors. These fees are charged for services such as water and sewer utilities. This revenue ensures that the city can maintain and improve its service offerings, covering the costs of operation, maintenance, and infrastructure improvements. By directly linking the cost of services to those who use them, charges for services promote efficient resource utilization and help sustain high-quality municipal services for the community.

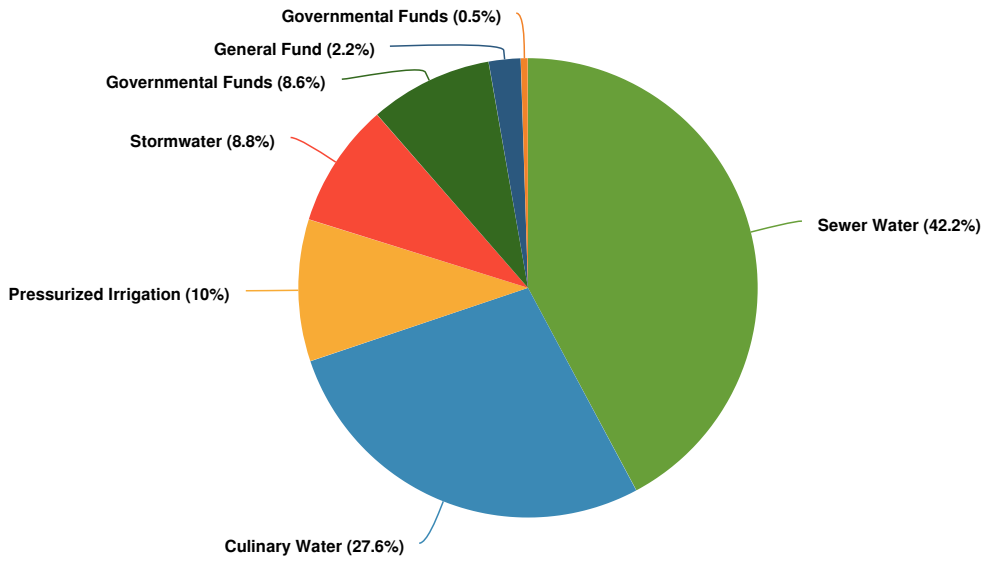
\$12,077,099 **\$2,282,904**
(23.31% vs. prior year)

Charges for Services Proposed and Historical Budget vs. Actual



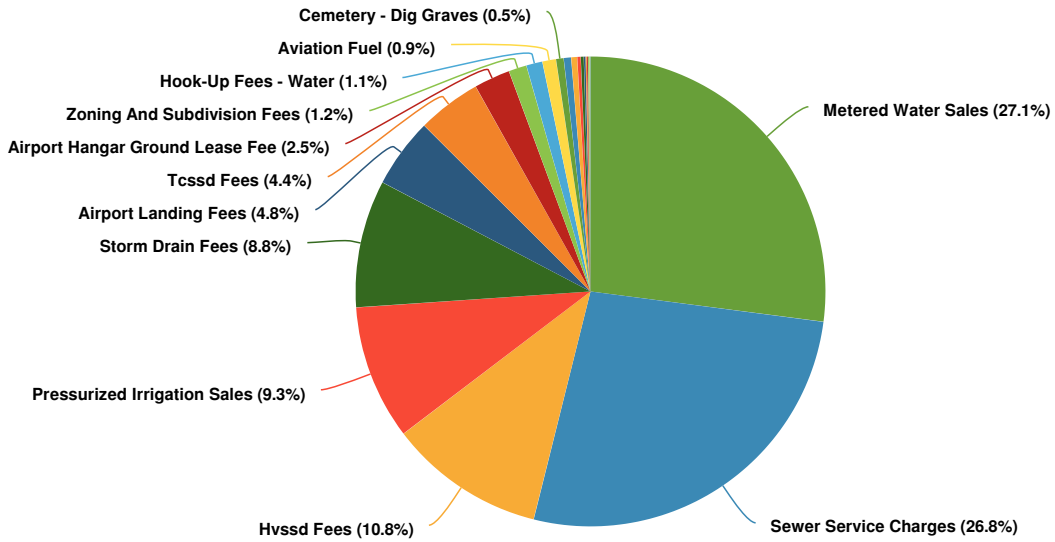
Revenue by Fund

2025 Revenue by Fund



Revenues by Source

Projected 2025 Revenues by Source



Interfund Transfers Summary

Interfund transfers are internal financial transactions within a city's various funds, where money is moved from one fund to another to support specific needs or balance budgets. These transfers help ensure that all city departments and programs have the necessary resources to operate effectively. For example, funds may be transferred from the General Fund to the Debt Service Fund to cover debt service payments or from an Enterprise Operating Fund to an Enterprise Capital Fund to finance infrastructure projects. Interfund transfers provide flexibility in managing the city's finances, allowing for the efficient allocation of resources and ensuring that all areas of the city's operations are adequately funded.

\$536,000 **-\$1,575,166**
 (-74.61% vs. prior year)

City-wide Interfund Transfers

Heber City Corporation
 FY 2025 Budgeted Interfund Transfers

Interfund Transfer Schedule		
	Transfer From	Transfer To
General Fund (10)	200,532	
Debt Service Fund (31)		200,532
Airport Special Revenue Fund (21)	385,000	
Airport Capital Improvement Fund (41)		385,000
Public Safety Impact Fee Fund (43)	128,238	
Debt Service Fund (31)		128,238
Streets Impact Fee Fund (46)	20,657	
Debt Service Fund (31)		20,657
Transportation Tax Fund (48)	287,392	
Debt Service Fund (31)		287,392
Class C Road Funds (49)	665,000	
Debt Service Fund (31)		665,000
Class C Road Funds (49)	151,000	
Capital Improvement Fund (42)		151,000
Culinary Water Fund (51)	1,525,000	
Culinary Water Capital Fund (66)		1,525,000
Stormwater Fund (54)	265,000	
Stormwater Capital Fund (68)		265,000
Pressurized Irrigation Fund (55)	3,370,000	
Pressurized Irrigation Capital Fund (69)		3,370,000
Total Transfers	6,997,819	6,997,819

Interfund Transfer Summary

Heber City Corporation
 FY 2025 Budgeted Interfund Transfers

Transfer Summary		
	Transfer From	Transfer To
General Fund (10)	200,532	
Airport Special Revenue Fund (21)	385,000	
Debt Service Fund (31)		1,301,819
Airport Capital Improvement Fund (41)		385,000
Capital Improvement Fund (42)		151,000
Public Safety Impact Fee Fund (43)	128,238	
Streets Impact Fee Fund (46)	20,657	
Transportation Tax Fund (48)	287,392	
Class C Road Funds (49)	816,000	
Culinary Water Fund (51)	1,525,000	
Stormwater Fund (54)	265,000	
Pressurized Irrigation Fund (55)	3,370,000	
Culinary Water Capital Fund (66)		1,525,000
Stormwater Capital Fund (68)		265,000
Pressurized Irrigation Capital Fund (69)		3,370,000
Total Transfers	6,997,819	6,997,819

DEBT

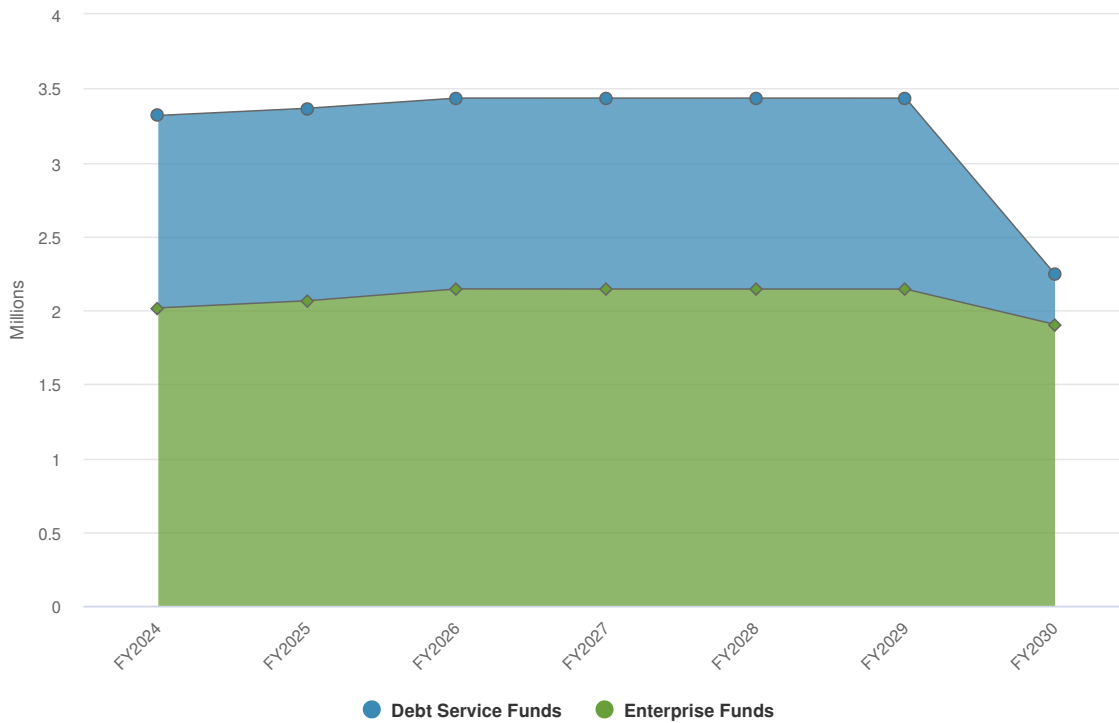
Government-wide Debt Overview



\$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%

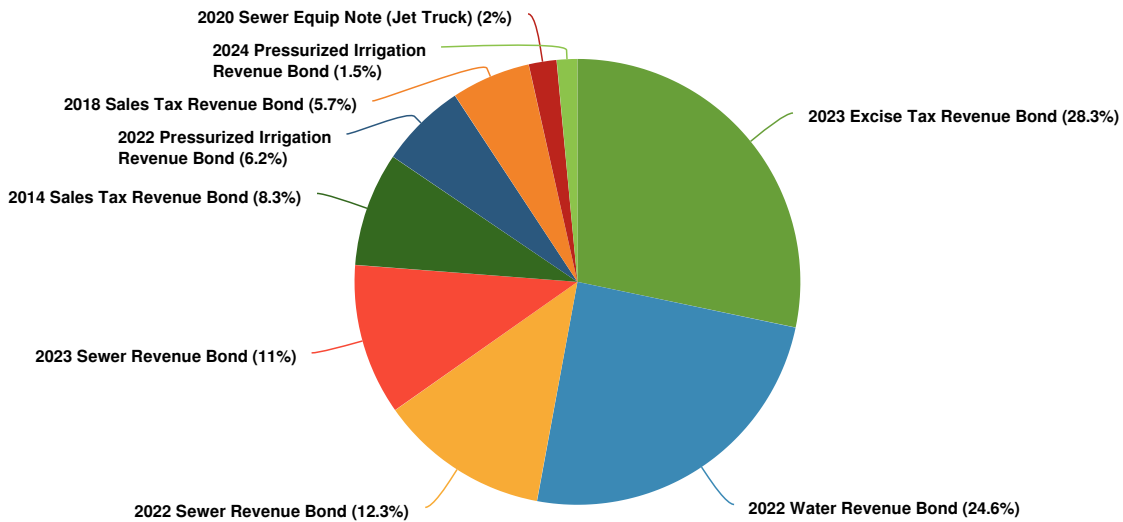
Debt Snapshot



\$3,365,267

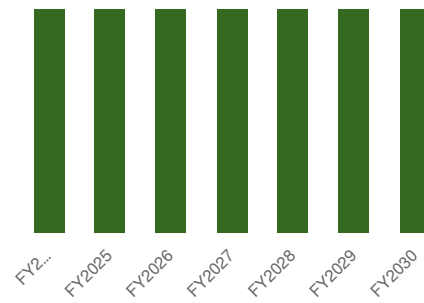
\$48,724 (1.47% vs. 2024 year)

Debt by Type



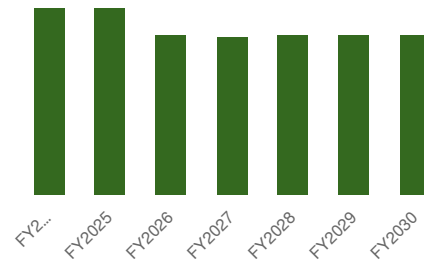
Financial Summary	FY2024	FY2025	% Change
Debt	—	—	
2014 Sales Tax Revenue Bond	\$278,940	\$278,925	0%
2018 Sales Tax Revenue Bond	\$193,689	\$193,415	-0.1%
2022 Water Revenue Bond	\$828,868	\$828,143	-0.1%
2022 Sewer Revenue Bond	\$415,733	\$415,313	-0.1%
2022 Pressurized Irrigation Revenue Bond	\$210,012	\$210,287	0.1%
2023 Excise Tax Revenue Bond	\$951,902	\$952,392	0.1%
2023 Sewer Revenue Bond	\$369,642	\$368,786	-0.2%
2024 Pressurized Irrigation Revenue Bond	\$0	\$50,250	0%
2020 Sewer Equip Note (Jet Truck)	\$67,757	\$67,757	0%
Total Debt:	\$3,316,543	\$3,365,267	1.5%

2014 Sales Tax Revenue Bond



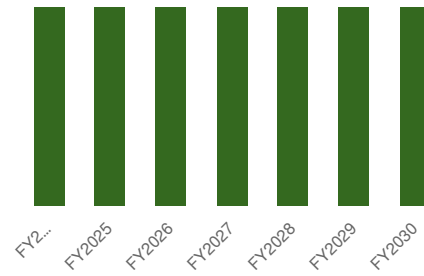
Financial Summary	FY2024	FY2025	% Change
2014 Sales Tax Revenue Bond	—	—	
Principal	\$201,000	\$204,000	1.5%
Interest	\$77,940	\$74,925	-3.9%
Total 2014 Sales Tax Revenue Bond:	\$278,940	\$278,925	0%

2018 Sales Tax Revenue Bond



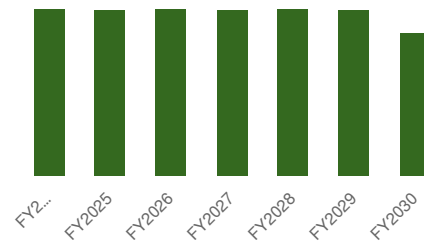
Financial Summary	FY2024	FY2025	% Change
2018 Sales Tax Revenue Bond	—	—	
Principal	\$128,419	\$129,430	0.8%
Interest	\$37,798	\$36,513	-3.4%
Reserves	\$27,472	\$27,472	0%
Total 2018 Sales Tax Revenue Bond:	\$193,689	\$193,415	-0.1%

2022 Water Revenue Bond



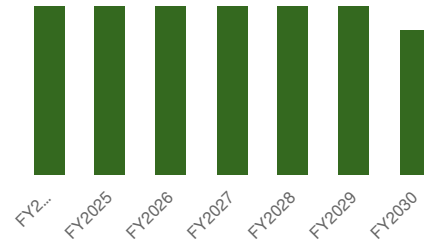
Financial Summary	FY2024	FY2025	% Change
2022 Water Revenue Bond	—	—	
Principal	\$458,000	\$463,000	1.1%
Interest	\$370,868	\$365,143	-1.5%
Total 2022 Water Revenue Bond:	\$828,868	\$828,143	-0.1%

2022 Sewer Revenue Bond



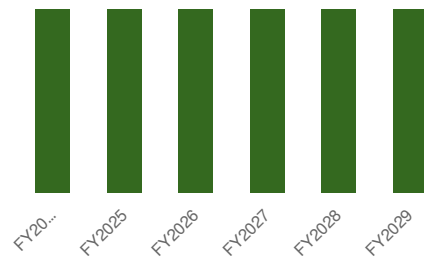
Financial Summary	FY2024	FY2025	% Change
2022 Sewer Revenue Bond	—	—	
Principal	\$228,000	\$231,000	1.3%
Interest	\$128,295	\$124,875	-2.7%
Reserves	\$59,438	\$59,438	0%
Total 2022 Sewer Revenue Bond:	\$415,733	\$415,313	-0.1%

2022 Pressurized Irrigation Revenue Bond



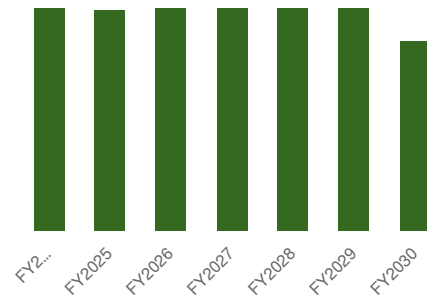
Financial Summary	FY2024	FY2025	% Change
2022 Pressurized Irrigation Revenue Bond	—	—	
Principal	\$115,000	\$117,000	1.7%
Interest	\$64,905	\$63,180	-2.7%
Reserves	\$30,107	\$30,107	0%
Total 2022 Pressurized Irrigation Revenue Bond:	\$210,012	\$210,287	0.1%

2023 Excise Tax Revenue Bond



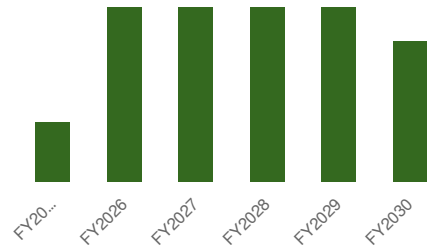
Financial Summary	FY2024	FY2025	% Change
2023 Excise Tax Revenue Bond	—	—	
Principal	\$777,000	\$791,000	1.8%
Interest	\$174,902	\$161,392	-7.7%
Total 2023 Excise Tax Revenue Bond:	\$951,902	\$952,392	0.1%

2023 Sewer Revenue Bond



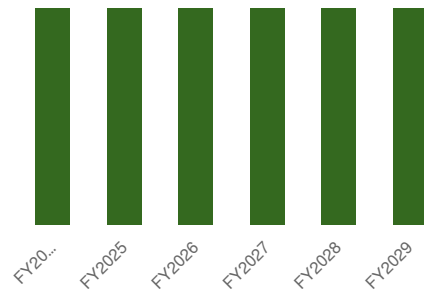
Financial Summary	FY2024	FY2025	% Change
2023 Sewer Revenue Bond	—	—	
Principal	\$231,000	\$205,000	-11.3%
Interest	\$85,826	\$110,970	29.3%
Reserves	\$52,816	\$52,816	0%
Total 2023 Sewer Revenue Bond:	\$369,642	\$368,786	-0.2%

2024 Pressurized Irrigation Revenue Bond



Financial Summary	FY2025	FY2030
2024 Pressurized Irrigation Revenue Bond	—	—
Principal	\$0	\$102,000
Interest	\$21,250	\$14,770
Reserves	\$29,000	\$0
Total 2024 Pressurized Irrigation Revenue Bond:	\$50,250	\$116,770

2020 Sewer Equip Note (Jet Truck)



Financial Summary	FY2024	FY2025	% Change
2020 Sewer Equip Note (Jet Truck)	—	—	
Principal	\$60,807	\$61,914	1.8%
Interest	\$6,950	\$5,843	-15.9%
Total 2020 Sewer Equip Note (Jet Truck):	\$67,757	\$67,757	0%

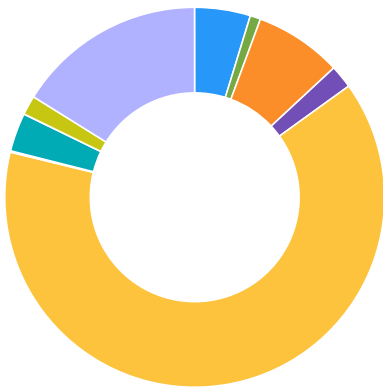
CAPITAL IMPROVEMENTS

Capital Improvements: One-year Plan

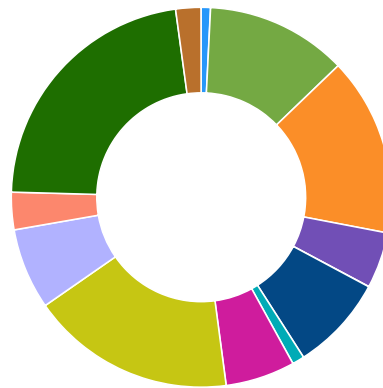
Total Capital Requested
\$33,783,380

67 Capital Improvement Projects

Total Funding Requested by Department



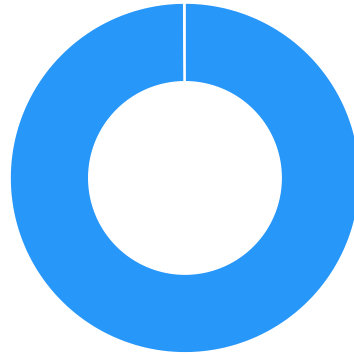
Total Funding Requested by Source



Capital Improvement Fund - Airport (5%)	\$1,602,640.00
Capital Improvement Fund - General (1%)	\$300,000.00
Cemetery (7%)	\$2,513,850.00
Culinary Water Capital Fund (2%)	\$667,000.00
Engineering (64%)	\$21,544,000.00
General Government Buildings (0%)	\$42,600.00
Internal Service Fund (3%)	\$1,104,200.00
Parks (0%)	\$7,800.00
Police Department (2%)	\$554,290.00
Sewer Water Capital Fund (16%)	\$5,447,000.00
TOTAL	\$33,783,380.00

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, build-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 2400 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
<hr/>	
10 wheel dump/snowplow with salt spreader replacement for asset 13-07.	
2 YEAR Lease-Ford F-150 Hybrid #1	\$8,000
<hr/>	
Ford F-150 Hybrid 2-year lease. This lease starts 04/15/2024	
2 YEAR Lease-Ford F-150 Hybrid #2	\$8,000
<hr/>	
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
<hr/>	
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
<hr/>	
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
<hr/>	
Lease. Ford F-150 Hybrid. This is a 2-year lease. This lease starts 04/15/2024	
Airport Loader Lease	\$27,000
<hr/>	
Airport loader lease. This is a three-year lease, with optional buyback.	
Airport, V-Plow for loader	\$38,000
<hr/>	
V-plow for snow removal. This will go with the loader lease/buyout, if approved.	
Backhoe Lease #1	\$25,000
<hr/>	
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
<hr/>	
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
<hr/>	
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
<hr/>	
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
<hr/>	
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
<hr/>	
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

RESOLUTION NO. 2024-08

A RESOLUTION ADOPTING THE FISCAL YEAR 2024-2025 BUDGET INCLUDING THE CRA BUDGET

WHEREAS, the Utah State law requires that City budgets be adopted by resolution; and

WHEREAS, a public hearing was held on June 4, 2024, at the City Council’s regularly scheduled meeting, complying with State law;

NOW THEREFORE, BE IT RESOLVED by the City Council of Heber City, Utah that:

SECTION 1. BUDGET ADOPTION. The following budget is hereby adopted as the 2024-2025 All-Funds Budget for Heber City Municipal Corporation for the funds listed below;

<u>Fund</u>	<u>Budget</u>
General Fund (Fund 10)	\$ 15,668,238
Airport Special Revenue Fund (Fund 21)	985,924
Airport Capital Improvements Fund (Fund 41)	1,718,640
General Fund Capital Improvements (Fund 42)	4,485,000
Public Safety Impact Fee Fund (Fund 43)	128,238
CRA 2020 (Fund 44)	20,000
Streets Impact Fee Fund (Fund 46)	2,324,658
Parks Impact Fee Fund (Fund 47)	4,746,000
Transportation Tax (Fund 48)	1,433,392
Class C Roads (49)	816,000
Culinary Water Fund (Fund 51)	4,471,169
Culinary Water Capital Fund (Fund 66)	4,036,880
Culinary Water Impact Fee Fund (Fund 56)	306,752
Wastewater Fund (Fund 52)	4,520,068
Wastewater Capital Fund (Fund 67)	5,450,600
Wastewater Impact Fee Fund (Fund 57)	658,664
Storm Water Operating Fund (54)	1,164,708
Storm Water Capital Fund (Fund 68)	269,200
Pressurized Irrigation Operating Fund (Fund 55)	4,242,205
Pressurized Irrigation Capital Fund (Fund 69)	7,157,720
Pressurized Irrigation Impact Fee Fund (Fund 58)	430,077
Internal Service Revenue Fund (Fund 61)	2,359,995
Perpetual Care	-
Debt Service (Fund 31)	1,301,819
Subtotal	<u>68,695,947</u>
Less Interfund Transfers	<u>(6,997,820)</u>
Total Budget	<u><u>\$ 61,698,127</u></u>

Property tax revenue generated with certified tax rate is anticipated at \$3,291,543.

This Resolution shall take effect and be in force from and after its adoption.

ADOPTED and PASSED by the City Council of Heber City, Utah, this ____ day of _____, 2024, by the following vote:

	AYE	NAY
Council Member Yvonne Barney	_____	_____
Council Member Aaron Cheatwood	_____	_____
Council Member Mike Johnston	_____	_____
Council Member Sid Ostergaard	_____	_____
Council Member Scott Phillips	_____	_____

APPROVED:

Mayor Heidi Franco

ATTEST:

City Recorder



Heber City Council Staff Report

MEETING DATE:	8/20/2024
SUBJECT:	Resolution 2024-09 Adopting a Certified Tax Rate
RESPONSIBLE:	Sara Nagel
DEPARTMENT:	Finance
STRATEGIC RELEVANCE:	Necessary Action Required

SUMMARY

During the 2nd budget workshop held on [May 7, 2024](#), City Council agreed to proceed with the Truth in Taxation process to increase the City's property tax revenue \$278,000 or 9.38% to cover the projected general fund deficit.

Should Council vote to approve the tax increase, the Heber City tax on a \$492,000 residence would increase from \$190.77 to \$208.63, which is \$17.86 per year, and would increase from \$346.86 to 379.33, which is \$32.47 on a \$492,000 business.

The FY 2025 tentative budget presented during the budget public hearing on June 4, 2024, included the \$278,000 property tax revenue increase.

The State requires the City to conduct a Truth in Taxation public hearing prior to approving the certified rate. The Truth in Taxation public hearing is to be held on August 20 at 7:00 p.m. to obtain public input regarding the proposed tax increase of 9.38%. Following the public hearing, Council will vote on a resolution to approve the certified tax rate and FY 2025 Budget.

RECOMMENDATION

Following the hearing, Council should adopt resolution 2024-09 approving the certified tax rate increase of 9.38%.

BACKGROUND

The City's budget process started in January 2024 during the two-day City Council Retreat. During the retreat, Council identified Council priorities and directed Staff to build a budget based on those priorities, such as infrastructure maintenance, executing Envision Central Heber, and Cemetery Administration Building.

Following the Council Retreat, Staff worked with Department Managers to identify current budget needs, with a focus on Council priorities. Department Managers began with a budget of zero and added current-year needs only. Managers were expected to justify all expenditures and follow City procurement policies to ensure fair pricing.

Staff forecasted the City's revenue, including property taxes, sales tax, and other fees based on historical data and economic forecasts. After both revenue and expenditures were forecasted, Staff determined the amount of expenditures that needed to be adjusted to balance the budget. Department Managers were charged with cutting their budgets until the budget, in whole, was balanced.

On [May 1, 2024](#), and [May 7, 2024](#), Council held two budget workshops. During the two budget workshops, Council and Staff discussed the budget status of Council's budget priorities. Additionally, Staff gave Council an update on requested action items such as the round-about art and flood channel study and how those items affected the budget.

Staff explained the economic assumptions and budget concerns for fiscal year 2025 which included the following:

- a softening in economic growth
- stubborn inflationary pressures
- softening sales tax
- the City's dependency on a volatile revenue source
- employee recruitment and retention

Despite a rigorous and fiscally conscious budget process, the general fund was projected to have a \$278,000 budget deficit.

As requested by Council, Staff presented two property tax alternatives:

1. a tax increase based on projected fund deficit - \$278,000
2. a tax increase based on the reported inflationary rate of 3.2% - \$86,479

Following the two budget workshops, Council directed staff to proceed with Truth-in-Taxation to increase property tax revenue by \$278,000 to fund the general fund deficit rather than rely on the City's general fund balance.

On May 7, Council tentatively adopted the FY 2025 tentative budget.

On June 4, Council held a public hearing on the FY 2025 tentative budget.

DISCUSSION

Heber City has had three property tax increases in the last 25 years, primarily to cover such costs as debt service payments and inflation.

- FY 2011 – 4.11%
- FY 2014 – 32.39%
- FY 2021 – 10.00%
- FY 2024 – 8.06%

Aside from the property tax revenue generated by growth, State Code 59-2-919 mandates that a taxing entity hold a public hearing and that the Council formally adopt any property tax revenue increase. Utah’s certified tax rate system allows cities to maintain the previous year’s revenue plus growth. However, without Council action, the tax base from the previous year would generate the same amount of tax every subsequent year. Over time, this means the purchasing power of property tax dollars is eroded by inflation. To address this, the Council must increase property taxes through a Truth in Taxation Hearing to cover the costs of inflation and additional expenditures. There are no automatic increases to property taxes to maintain purchasing power.

The following image demonstrates how Heber City’s total property tax revenue stays the same despite total property values increasing. Note: Individual property owners may see an increase or decrease in their taxes based on the County’s assessment of individual properties. However, Heber City’s property tax revenue is based on the total city-wide property valuation not individual property valuations.

Heber City Property Tax Revenue With No Tax Increase Example

Year 1		
Taxable Residential Property Value	Certified Tax Rate	Property Tax
\$10,000,000	0.000705	\$7,050
Year 2		
Taxable Residential Property Value	Certified Tax Rate	Property Tax
\$10,500,000	0.000671	\$7,050
Year 3		
Taxable Residential Property Value	Certified Tax Rate	Property Tax
\$11,000,000	0.000641	\$7,050

FISCAL IMPACT

The City will generate \$278,000 in additional property tax revenue with a 9.38% increase in the certified tax rate for currently assessed properties.

CONCLUSION

During the second budget workshop on May 7, 2024, the City Council agreed to proceed with the Truth in Taxation process to increase the City's property tax revenue by \$278,000, or 9.38%, to address the projected general fund deficit. If the Council approves this tax increase, the Heber City tax on a \$492,000 residence would rise from \$190.77 to \$208.63, an annual increase of \$17.86. For a \$492,000 business, the tax would increase from \$346.86 to \$379.33, an annual increase of \$32.47.

The FY 2025 tentative budget, presented during the public hearing on June 4, 2024, included this \$278,000 property tax revenue increase. The State mandates that the City conduct a Truth in Taxation public hearing before approving the certified rate. This hearing is scheduled for August 20 at 7:00 p.m. to gather public input on the proposed 9.38% tax increase. After the public hearing, the Council will vote on a resolution to approve the certified tax rate and the FY 2025 Budget.

Given the detailed budget process that started in January 2024 and the subsequent workshops and public hearings, it is recommended that the Council adopt Resolution 2024-09, approving the certified tax rate increase of 9.38%. This increase is necessary to fund the general fund deficit and ensure the City's financial stability without relying on the City's general fund balance.

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: Finance
Staff member: Sara Nagel, Finance Manager

EXHIBITS

1. TNT Noticing
2. Resolution 2024-09 Adopting Certified Tax Rate

NOTICE OF PROPOSED TAX INCREASE HEBER CITY

The HEBER CITY is proposing to increase its property tax revenue.

- The HEBER CITY tax on a \$492,000 residence would increase from \$190.77 to \$208.63, which is \$17.86 per year.

- The HEBER CITY tax on a \$492,000 business would increase from \$346.86 to \$379.33, which is \$32.47 per year.

- If the proposed budget is approved, HEBER CITY would increase its property tax budgeted revenue by 9.38% above last year's property tax budgeted revenue excluding eligible new growth.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: 8/20/2024 7:00 PM

Location: Heber City Office Council Chambers
75 N Main street
Heber City

To obtain more information regarding the tax increase, citizens may contact HEBER CITY at 801-657-7956.

Resolution 2024-09

**A RESOLUTION ADOPTING A CERTIFIED TAX RATE
FOR FISCAL YEAR 2024-2025**

WHEREAS, Utah State Code, 10-6-118, (2019), mandates that before June 30 of each fiscal period, or, in the case of a property tax increase under Sections [59-2-919](#) through [59-2-923](#), before September 1 of the year for which a property tax increase is proposed, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required under this chapter; and

WHEREAS, State law further mandates that the budget officer of the governing body shall certify a copy of the final budget and file the copy with the state auditor within 30 days after adoption; and

WHEREAS, The City Council desires to increase the certified tax rate by nine point three eight percent (9.38%); and

WHEREAS, Utah State Code requires that, commensurate with such a tax increase, the City hold a Truth in Taxation public hearing, and the date set for said hearing is August 20, 2024; and

WHEREAS, the Utah State law requires that city budgets be adopted by resolution,

NOW THEREFORE, BE IT RESOLVED by the City Council of Heber City, Utah that:
SECTION 1, CERTIFIED TAX RATE ADOPTED.

The property tax rate required for the Fiscal Year 2024-2025 adopted budget is .000771.

This Resolution shall take effect and be in force from and after its adoption.

ADOPTED and PASSED by the City Council of Heber City, Utah, this ____ day of _____, 2024, by the following vote:

	AYE	NAY
Council Member Aaron Cheatwood	_____	_____
Council Member Yvonne Barney	_____	_____
Council Member Mike Johnston	_____	_____
Council Member Sid Ostergaard	_____	_____
Council Member Scott Phillips	_____	_____

APPROVED:

Mayor Heidi Franco

ATTEST:

City Recorder