

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

**April 29, 2025**

**5:00 p.m. Special Budget Workshop Meeting**

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

- I. BUDGET WORKSHOP #1 - 5:00 P.M.**
- II. WORKING DINNER**
  - 1. Call to Order (Heidi Franco, Mayor)
- III. 2026 FISCAL YEAR BUDGET**
  - 1. Fiscal Year 2026 Budget Workshop Number One (Sara Nagel, Finance Manager, Matt Brower, City Manager) -
- IV. COMMUNICATION:**
- V. ADJOURNMENT:**

Ordinance 2006-05 allows Heber City Council Members to participate in meetings via telecommunications media. In accordance with the Americans with Disabilities Act, those needing special accommodations during this meeting or who are non-English speaking should contact Trina Cooke at the Heber City Offices 435.657.7886 at least eight hours prior to the meeting.

Posted on April 24, 2025, in the Heber City Municipal Building located at 75 North Main, the Heber City Website at [www.heberut.gov](http://www.heberut.gov), and on the Utah Public Notice Website at <http://pmn.utah.gov>. Notice provided to the Wasatch Wave.



# Heber City Council Staff Report

**MEETING DATE:** 4/29/2025  
**SUBJECT:** Call to Order  
**RESPONSIBLE:** Heidi Franco  
**DEPARTMENT:** City Council  
**STRATEGIC RELEVANCE:**

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## SUMMARY

## RECOMMENDATION

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## BACKGROUND

## DISCUSSION

## FISCAL IMPACT

## CONCLUSION

## ALTERNATIVES

1. Approve as proposed
  2. Approve as amended
-

- 3. Continue
  - 4. Deny
- 

## POTENTIAL MOTIONS

### Alternative 1 - Approval - Staff Recommended Option

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

### Alternative 2 - Approve as Amended

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

### Alternative 3 - Continue

I move to **continue** the **item** to another meeting on [DATE], 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.

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## ACCOUNTABILITY

**Department:** City Council  
**Staff member:**

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## EXHIBITS

None

HEART OF THE WASATCH BACK



# *Heber City FY 2025-2026 Annual All-Funds Budget*

Budget Workshop 1

April 29, 2025

Thank  
You!



## Special Thanks...



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

# Discussion Overview

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





# Budget Overview

## Part 1

125,058	154,568	95,054
125,487	56,845	97,511
124,000	110,000	99,011
105,450	150,000	99,216
86,502	35,000	101,090
	83,000	101,684
	45,000	101,962
		102,747
		2,006

# Budget Drivers

- Council's Strategic Budget & Policy Priorities
- Zero Based Budget
- Municipal Procedures Act—Balanced Budget
- Master Plans—General Plan; Capital Facilities
- Utility Rate Analysis
- Economic Trends
- ClearGov



# Council's Budget Priorities

## Priority

1) Execution of Envision Central Heber Initiative

- a) City Square/Plaza
- b) Parking
- c) C-Street
- d) Zoning/Land Use
- e) Infrastructure
- f) CRA
- g) Property Acquisition
- h) Branding & Promotion
- i) Park Programming

## Budget

1) Ongoing

- a) Concept Plan to Design: \$250k TAP Tax Fund
- b) Assembly of Property Strategy
- c) Code Changes \$10k; Physical Changes \$5k GF
- d) Code Changes \$30k GF
- e) Angled Parking Design T-070 \$140,000
- f) Scaled down project area to be presented in May
- g) Assembly of Property Strategy
- h) Forthcoming Policy Actions
- i) Holiday Lighting \$50,000 TAP Tax

# Council's Budget Priorities

## Priority

- 2) Airport Compliance
- 3) Heber Valley Arts Center
- 4) Infrastructure & Building Investments
- 5) Park Investments
- 6) Transportation
- 7) Gateway/Park/Way Finding Signs
- 8) Affordable Housing Plan
- 9) Historic Preservation

## Budget

- 2) Environmental Studies Phase 1--\$600,000 Fund 41
- 3) Allocation from PID 2
- 4) Central Heber Project Water/Sewer/PI— Approx. \$13.5M Funds 66, 67 & 69
- 5) Muirfield Expansion (P-082) \$1,647,720 Fund 47 & \$300,000 TAP Tax; Pump track-\$10 TAP Tax; Wasatch Vista Shade \$20 TAP Tax; \$150,000 TAP Tax Trail Maintenance
- 6) Main Street Signalized Crossing Fund 48 \$200,000
- 7) Downtown Parking & Wayfinding \$50k
- 8) Consultant \$10k
- 9) District Assessment Study \$40,000 CRA Fund

# National Economic Assumptions

MARKETS & FINANCE | INVESTING

## Dow Headed for Worst April Since 1932 as Investors Send ‘No Confidence’ Signal

Few think administration’s negotiations with trade partners will yield results soon enough to ease the strain

By [Hannah Erin Lang](#) [Follow](#)

April 21, 2025 9:00 pm ET

Last Updated: Apr 22, 2025, 12:47 PM EDT

• 5 hours ago

## U.S. Faces Recession This Year, IIF Says



By [Caitlin McCabe](#), Reporter

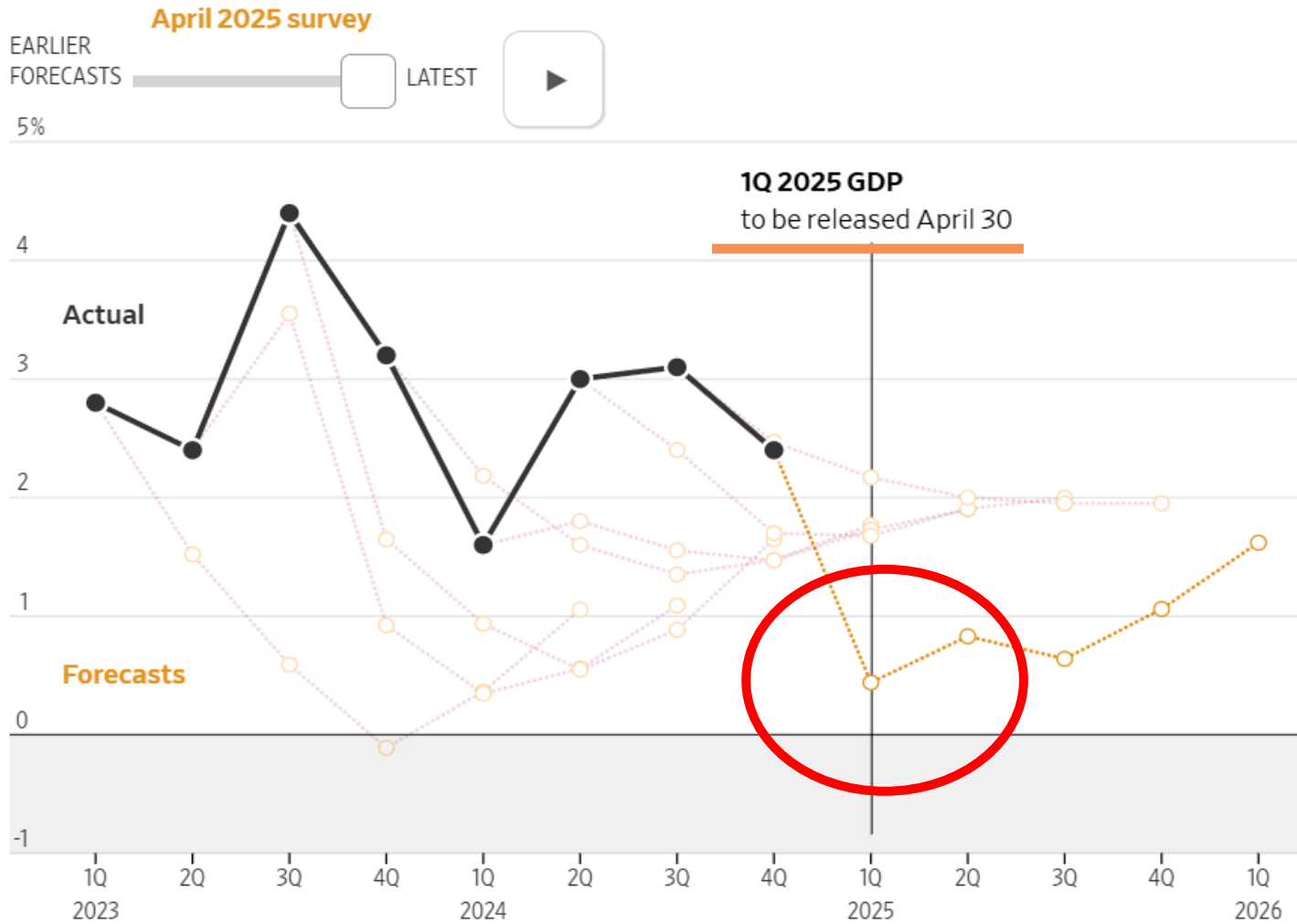
The global finance industry is braced for a recession before the year is out.

## Americans Feel Bad About the Economy. Whether They Act on It Is What Really Matters.

By [Justin Lahart](#) and [Matt Grossman](#)

1,115 March 28, 2025 6 min read

## GDP growth, with economists' forecasts over time



Note: Chart shows annualized change in real GDP from a quarter earlier, seasonally adjusted, and average forecasts among survey respondents.

Sources: Commerce Department (actual); Wall Street Journal survey of economists (forecasts)

# Utah Economic Assumptions

*2024: Still Flying    2025: Price Uncertainty*

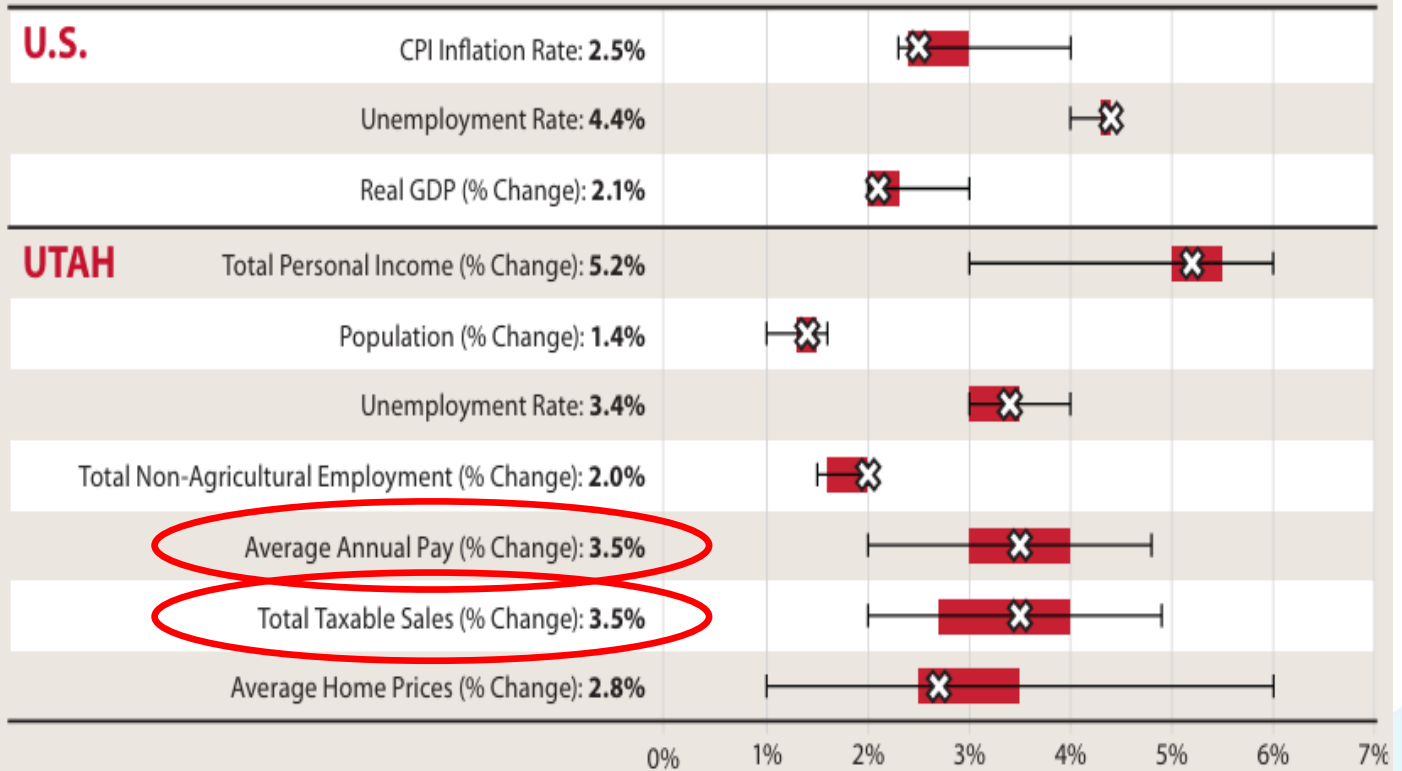
## **2025 OUTLOOK: *Price Uncertainty***

Entering 2025, the U.S. faces price uncertainty on various fronts. Continued sticky inflation and an enormous federal deficit may add pressure for interest rates to remain higher for longer. The potential for immigration limitations and tariff increases could add upward price pressures, while increased energy production could create downward price pressures. Utah's job growth rate will likely remain below long-term trends as housing prices will likely remain high until supply constraints significantly ease.

*The Utah Economic Council forecasts slowing, but not stalling, economic activity for 2025.*

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

- ⊗ Council Point Forecast
- Middle 50%
- Range of Point Projections



Note: "Council Point Forecast" (X) represents the median value. "Middle 50%" (red box) represents the 25th to 75th percentile range of values.

"Range of Point Projections" (whiskers) represents the full range of values.

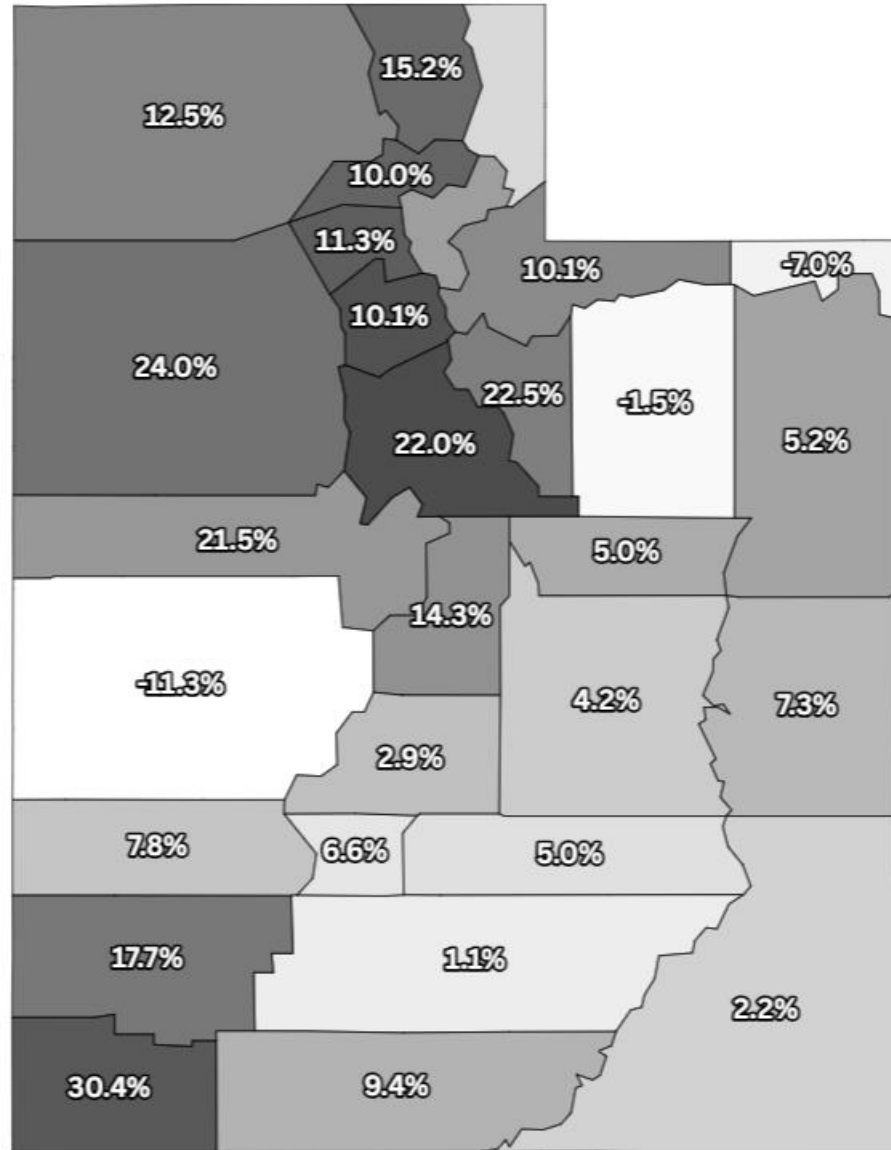
Source: Utah Economic Council

# Half a million in 10 years

Projected Population Change by County, 2024-2033

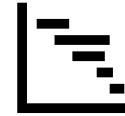


Wasatch County  
22.5%



# Budget Trends and Economic Risk

**Trend 1) Purposeful Draw Down of Capital Fund Balances**



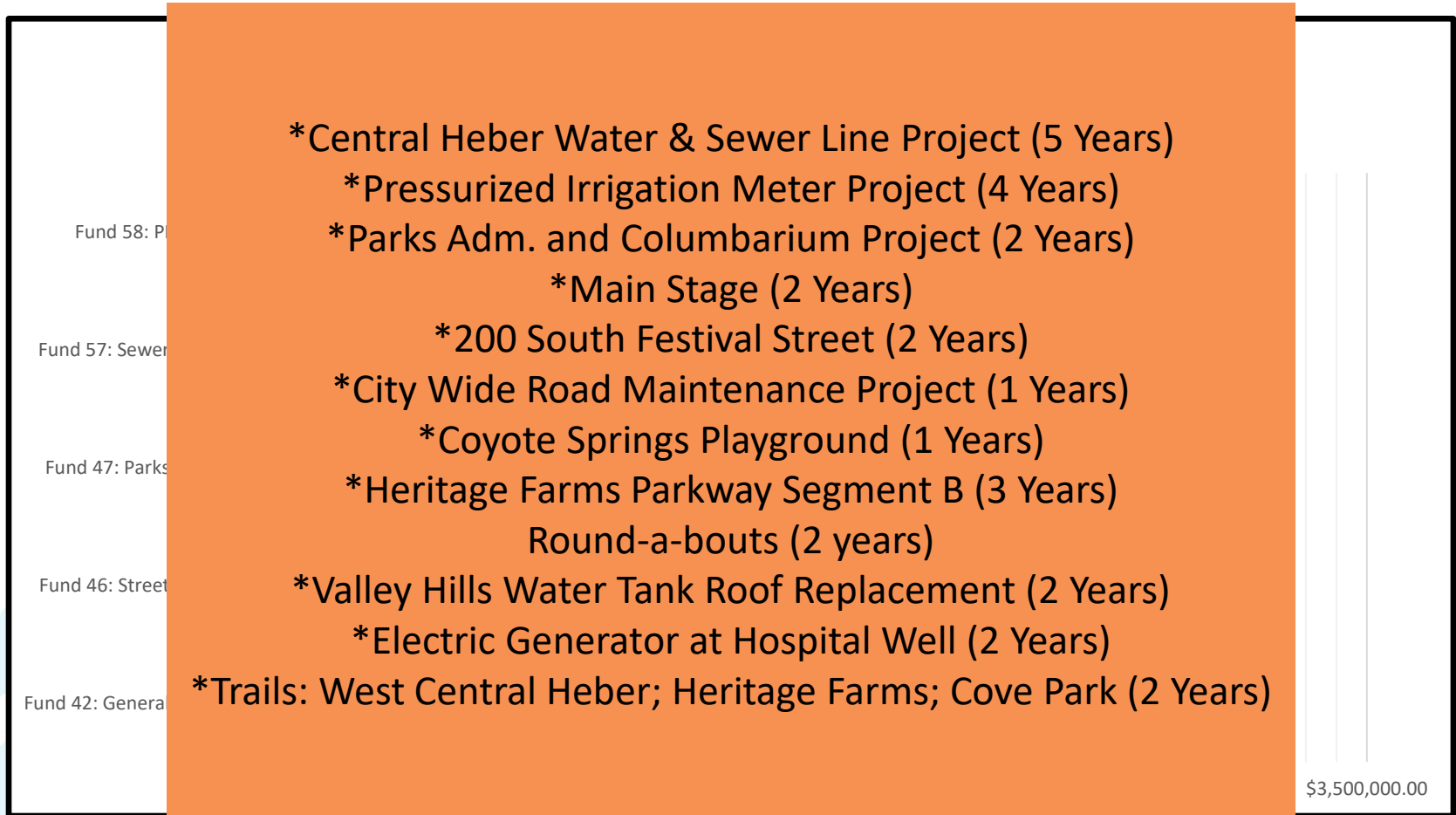
**Trend 2) Decline in General Capital Funding**



**Risk 1) Growing Recession Risk**



# 1) Purposeful Draw Down of Capital Fund Balances (Completing in FY '26 Largest Multi-Year Capital Campaign in City History)



\$3,500,000.00

## 2) Declines in General Capital Funding

**Revenues > Expenditures**

**Background**



- 1) General Fund Reserves (35% of Estimated Revenues)
- 2) Fund 42 (General Capital Items)

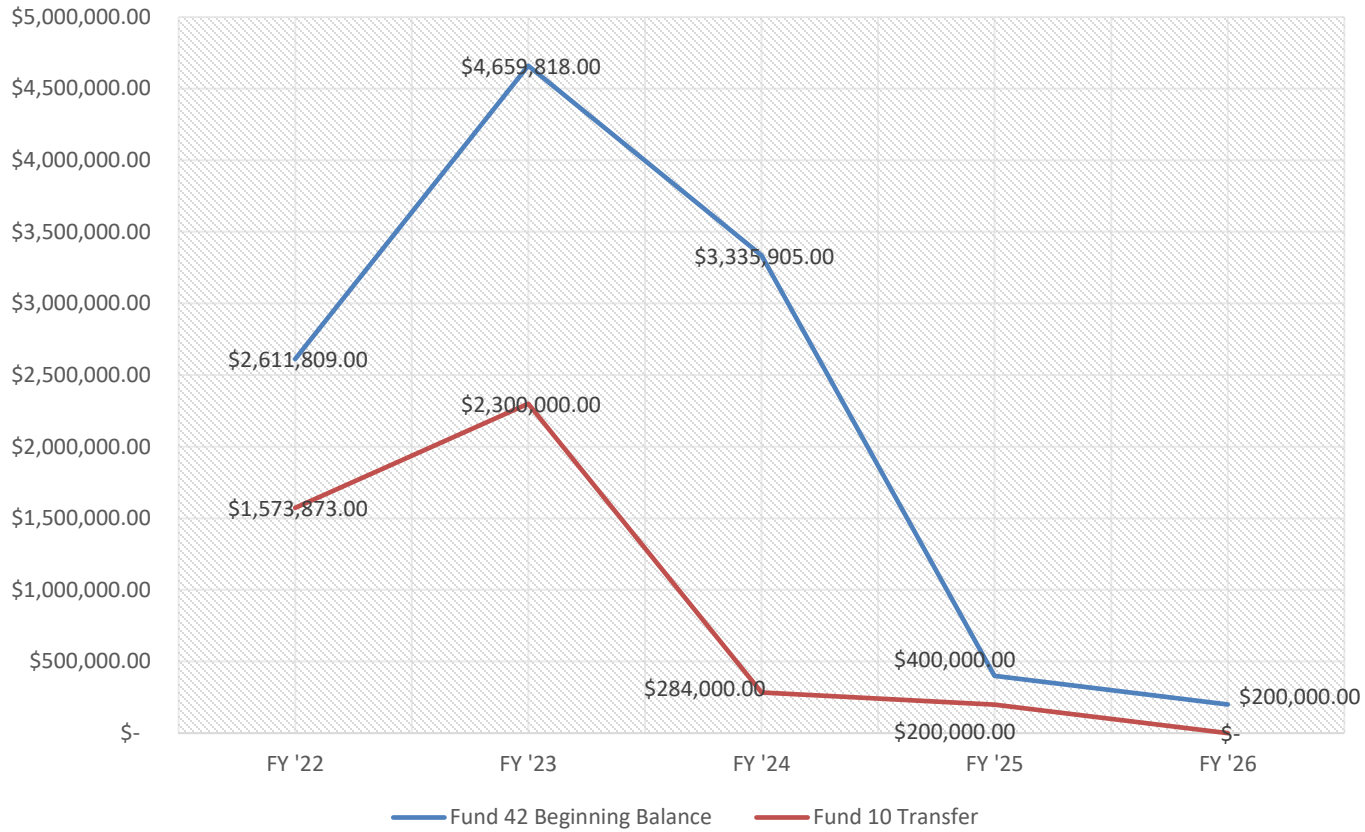
**1) Declining Sales Tax Growth Rate  
2) Salaries & Benefits Cost Increases**

**Trend**

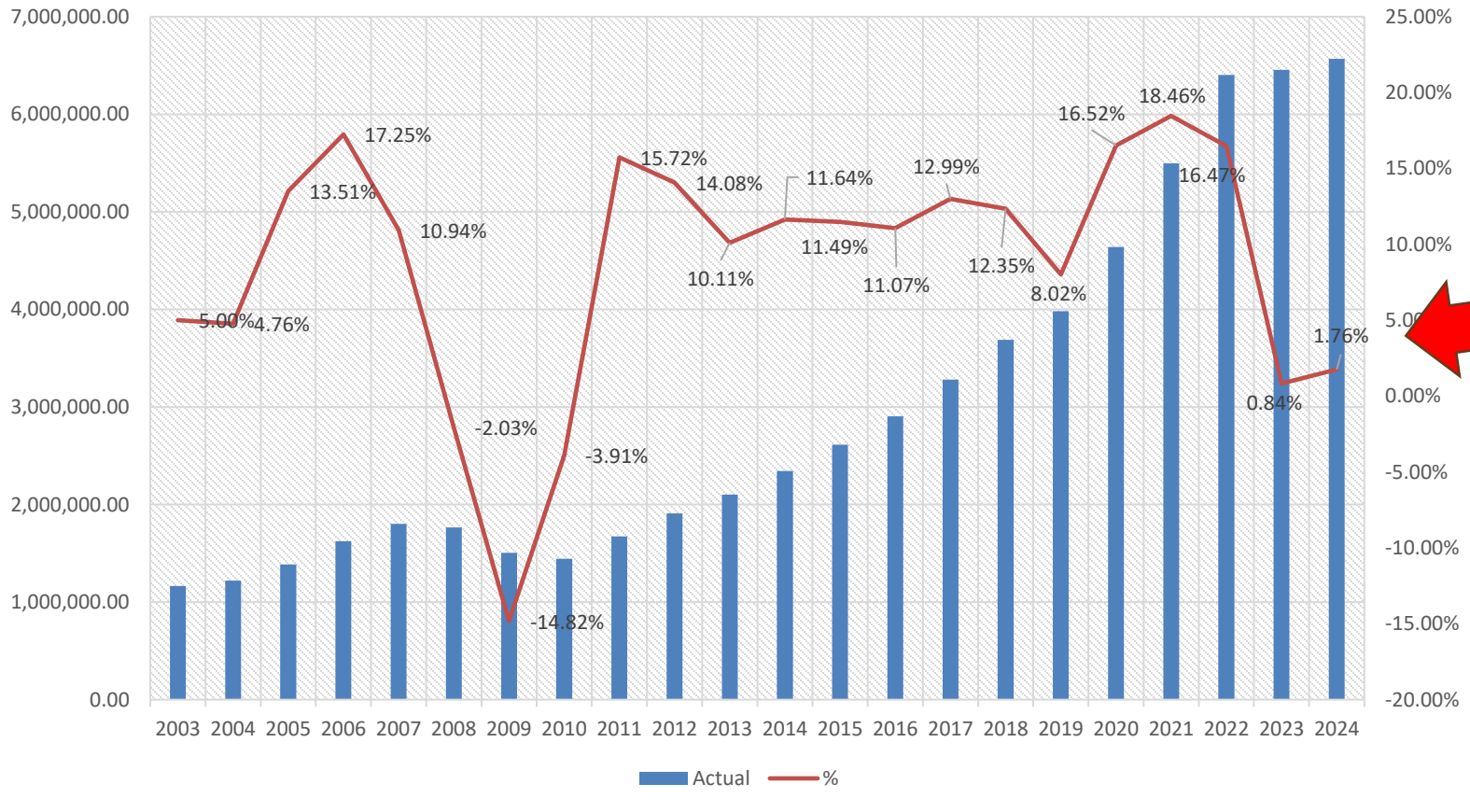


- 1) General Fund Reserves (35% of Estimated Revenues)
- 2) Fund 42 (General Capital Items)

## General Capital Funding Sustainability



## Sales Tax Revenue Growth Actual to %



# Personnel Costs



- 75% of General Fund Expenditures Dedicated to Employee Salaries & Benefits

Examples of fully burdened costs for new positions:

- New Patrol Officer: \$177,000
- Public Works UMO: \$100,000

# Recommendation(s)

- Maintain General Fund Unrestricted Reserves
- Consider Leveraging Property Tax Increase to Fund New Positions
- Assess How Efficient and Effective We Are
- Stay Small as We Grow Utilizing Force Multipliers
  - Technology/AI
  - Outsource
  - Partnerships (PPP)
  - Focus on Core Functions
  - Internal Processes

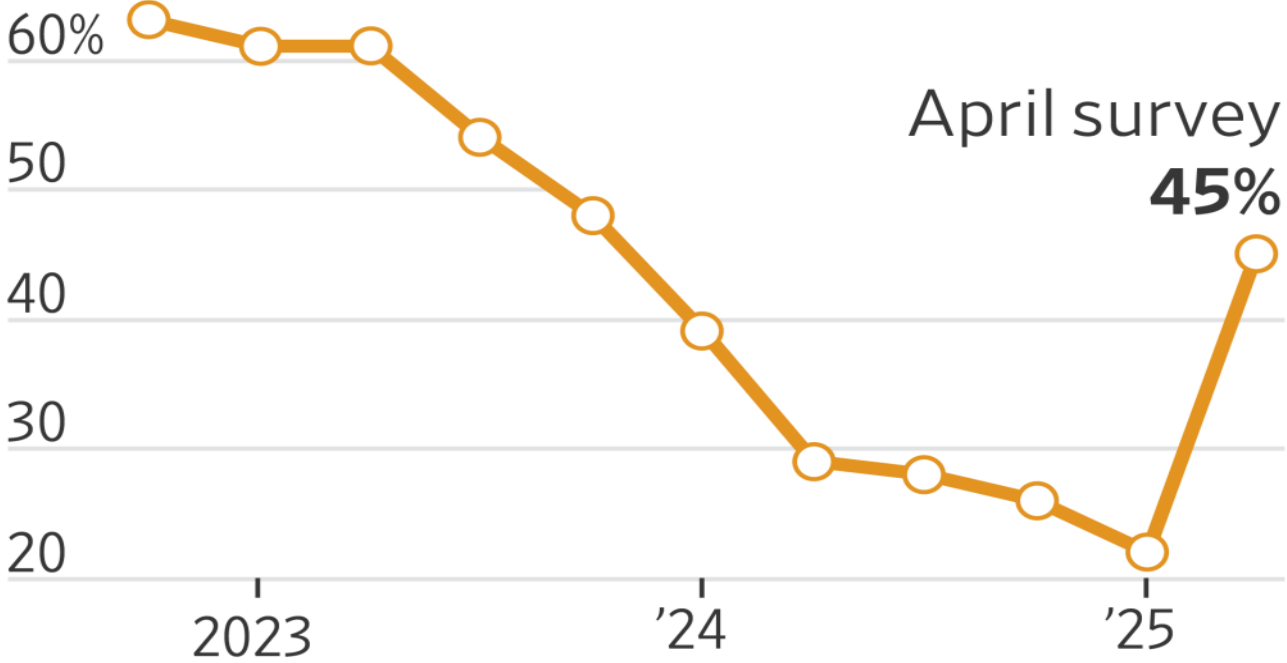
# 3) Growing Recession Risk

THE WALL STREET JOURNAL.

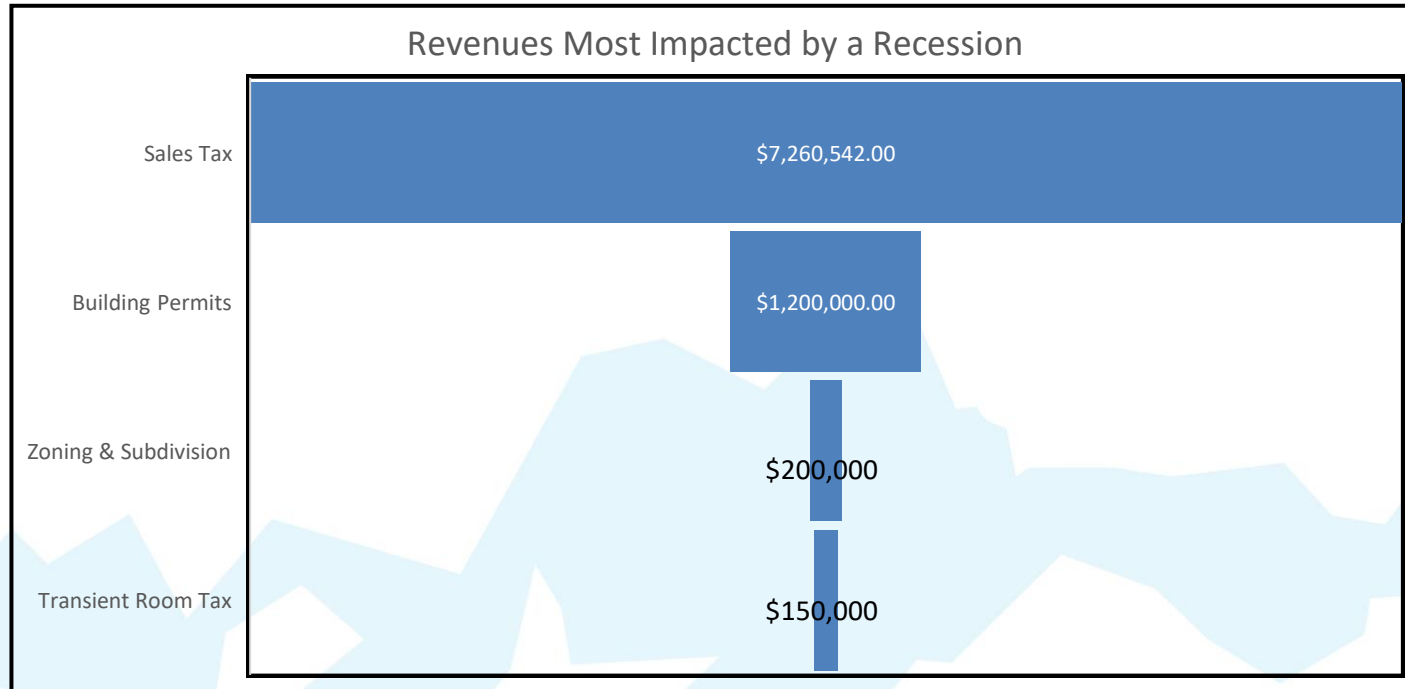
ECONOMY

## Economists Tell Us Their Forecasts for Recession Risk, Growth and Inflation

### Likelihood of a recession



# Revenues most Vulnerable to Recessions





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

## History of U.S. Recessions Since Depression

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

# Recommendation(s)

- Maintain GF Reserves >30% (State Cap of 35%)
- Assess How Efficient and Effective We Are
- Stay Small as We Grow Utilizing Force Multipliers
  - Technology/AI
  - Outsource
  - Partnerships (PPP)
  - Focus on Core Functions
  - Internal Processes
- Diversify GF Revenues
  - Local Economic Engine (Downtown)
  - Shop Local Campaign
- Defer Hiring Funded Positions and Purchasing Large Capital Requests Until More Clarity

# FY '26 Budget Initiatives

- No more merit—transitioned to wage scale adjustments—for all employees
- Allocation Changes
  - Shared costs such as city-wide software and annual audits will continue to be allocated to the five enterprise funds but will no longer be allocated to each general fund department.
  - Admin will absorb utility costs for all city hall departments.
- Safety Incentive Program (Next Slide)

# Safety Incentive Program Elements

SAFETY  
FIRST!



- Workers Compensation (WC) classifications determine program participation
  - 5509 and 9417 Classifications: police officers, public works
  - 8810 Classification: clerical, administration
  - Employees not included: Elected and appointed officials
- Budgeted \$1,000 for WC Classifications 5509 and 9417; and \$200 for WC Classification 8810
  - Total Cost: \$76,820—31 employees @ 200 for \$6,820 and 70 employees @ \$1,000 for \$70,000
- Incident evaluation criteria: fault and loss
- Program for classifications 5509 & 9417 runs from December 1 through November 31 with payout in December
- Program for classification 8810 runs on a quarterly basis
- Final policy details being worked out by Safety Committee

## **Safety Incentive Program ROI...**

### **Trust, Integrity and Promise Program**

**\*5% annual liability return each of first five (5) years: \$6,200/year**

**\*20% of 5<sup>th</sup> year liability premium returned years 6 through 10: \$27,000/year**

**\*5% Workers Comp Discount for first five (5) years: \$4,100/year**

**Reduced Claims**

**Reduced Loss Time**

**Reduced Accidents**

**Lower Premiums**

**Magnified Safety Culture**

# General Budget Details & Assumptions FY '26

- **Balanced Budgets**—utilizing reserves in some funds
  - General Fund balanced using no reserves.
- **General Revenue assumptions:**
  - Soft growth in most primary revenue sources
    - Sales tax, building permits, etc.
  - Property taxes remain steady
- Enterprise Fund reserves being purposely drawn to cover capital costs
- General Fund Reserve projected at \$7,059,948 which represents 39.4% of estimated revenues
- Funding to complete major capital projects: Central Heber and PI
- Property Tax Increase not Included in GF Tentative Budget
- Enterprise Rate Increases Included in Tentative Budget (effective August 1<sup>st</sup>):
  - Culinary Water Fund - 12%
  - Waste Water Fund – 9%
  - Storm Water Fund – 8%
  - Pressurized Irrigation System – 5%
- Building Permit and Impact Fee Projections based on 350 residential permits & 20,000k sq. ft. of commercial space
- Land assembly costs not programmed into the budget
- HL&P dividend payment of \$250k

# Proposed COLA & Merit FY '25

## City-Wide COLA

- 2.8% (February '25 Mt. Plains CPI)
  - Payable first full pay period in July
  - Budgeted Amount: \$251,498

## Merit

- No more merit--only wage schedule increases

# Positions– “Funded” and “Not Funded”

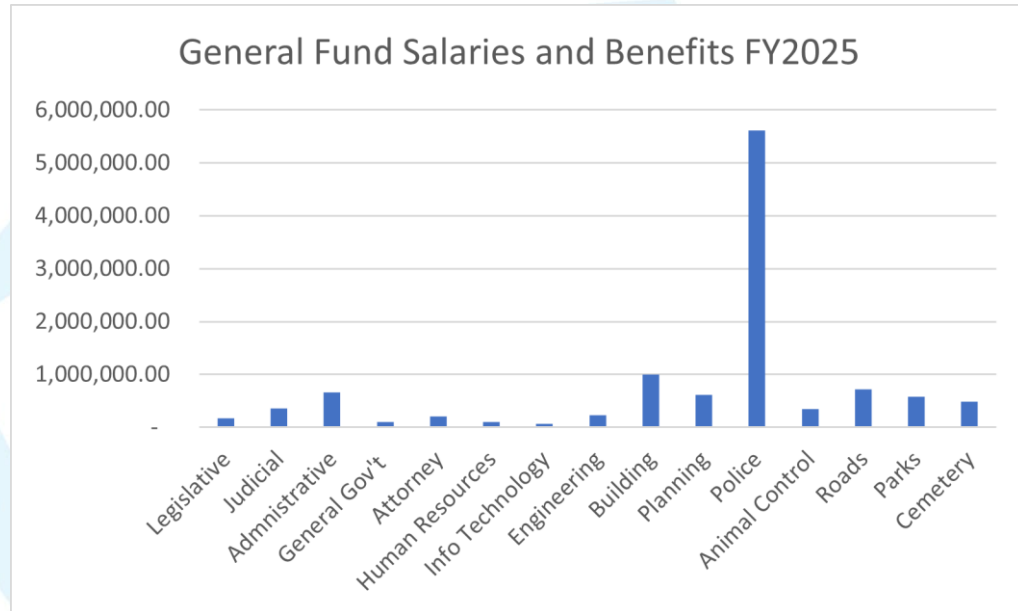
Funded

Not Funded

Include	Job Title	Department	Wages	Add. Pays Total	Benefits Total	Total Compensation
<b>FT Positions</b>						
Yes	Officer	Police Department	\$73,365.29	\$3,477.26	\$58,041.36	\$134,883.90
Yes	Storm Water Lead	Storm Water Fund	\$81,556.80	\$4,280.00	\$49,491.53	\$135,328.33
<b>PT/Seasonal</b>						
Yes	Administrative Assistant	Airport Special Revenue Fund	\$33,529.60	\$4,040.00	\$2,905.92	\$40,475.52
Yes	PW Sewer, Storm Seasonal Worker	Sewer Water Fund	\$20,800.00	\$200.00	\$1,868.85	\$22,868.85
Yes	PW Sewer, Storm Seasonal Worker	Sewer Water Fund	\$20,800.00	\$200.00	\$1,868.85	\$22,868.85
<b>Selective Salary Increases</b>						
Yes	Administrative Assistant	Animal Control	\$2,882.88	\$0.00	\$632.08	\$3,514.96
Yes	Senior Officer - Ty Cummings	Police Department	\$4,208.51	\$0.00	\$1,758.61	\$5,967.12
Yes	Senior Officer - Jared Fezy	Police Department	\$4,472.33	\$0.00	\$1,868.86	\$6,341.18
Yes	Senior Officer - Lenny Newby	Police Department	\$4,230.77	\$0.00	\$1,767.92	\$5,998.69
Yes	Senior Officer - Rily Ingram	Police Department	\$4,189.02	\$0.00	\$1,750.47	\$5,939.49
<b>Not Funded</b>						
No	Public Works Deputy Director	Culinary Water Fund	\$117,773.23	\$13,880.00	\$58,913.47	\$190,566.70
No	Senior Planner (Planner III)	Planning Department	\$88,150.40	\$3,500.00	\$49,934.47	\$141,584.87
No	Sergeant	Police Department	\$76,862.68	\$7,055.83	\$59,820.79	\$143,739.30
No	Executive Administrative Assistant	Administrative	\$66,414.40	\$3,480.00	\$45,678.12	\$115,572.52
No	Cemetery/Parks Maint Worker II	Parks	\$46,883.20	\$4,280.00	\$41,180.51	\$92,343.71
No	Certified Building Permit Tech	Building Department	\$48,984.00	\$3,500.00	\$41,002.45	\$93,486.45
No	J/C Clerk I -	Judicial	\$45,739.20	\$3,500.00	\$40,262.46	\$89,501.66
No	Front Desk Clerk	Administrative	\$43,680.00	\$3,500.00	\$39,792.86	\$86,972.86
No	HR Analyst	Human Resources	\$24,866.40	\$3,140.00	\$2,166.17	\$30,172.57
No	Animal Control Tec	Animal Control	\$13,728.00	\$2,860.00	\$1,282.93	\$17,870.93
			\$823,116.70	\$60,893.09	\$501,988.67	\$1,385,998.46

# New Position History & GF Salary

New Positions								
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Police	2	2	2	1	4		1	12
Animal Control		1		1				2
Public Works	1	1		3	2	1	2	10
Parks/Cemetery			2		1			3
Engineering			1	1	1			3
Building	1			1			1	3
Planning					1			1
Administration		1	1			1		2
<b>Total</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>9</b>	<b>2</b>	<b>4</b>	<b>36</b>



# Employee Benefits



Medical (**PEHP**)  
\$1,704,388  
Increase \$9.80%



Dental (**Mutual of Omaha**)  
\$82,579  
Decrease of 15%



Vision (EMI)  
\$17,843  
Increase of 4.05%



LTD (Standard)  
\$36,562  
No Increase



Basic Life/AD (Standard)  
\$9,582.84.00  
No Increase



Total All Plans:  
\$1,936,063

Red Font Indicates New Provider

# Debt Portfolio

- Current Debt:
  - 2014 Sales Tax Revenue Bond/Public Safety Bond – CIB
  - 2018 Sales Tax Revenue Bond/Public Works Expansion – CIB
  - 2022 Water Revenue Bond/Central Heber – Bank of Utah
  - 2022 Sewer Revenue Bond/Central Heber – CIB
  - 2022 PI Revenue Bond/Central Heber – CIB
  - 2023 Excise Tax Revenue Bond/Road Maintenance – Webster Bank
  - 2023 Sewer Revenue Bond/Central Heber – CIB
  - 2024 PI Revenue Bond/PI Meter Replacement - BWR
- FY25 Debt:
  - 2024B PI Revenue Bond/PI Meter Replacement – BWR: \$1,343,000
  - 2024 Water Revenue Bond/Central Heber – BWR: \$3,032,000
  - 2022 Sewer Revenue Bond/Central Heber – CIB: \$5,900,000
  - 2024 Interfund Loan/Cemetery Admin – Fund 48 and Fund 71: \$1,300,000



# Summary of Funds

## Part 2

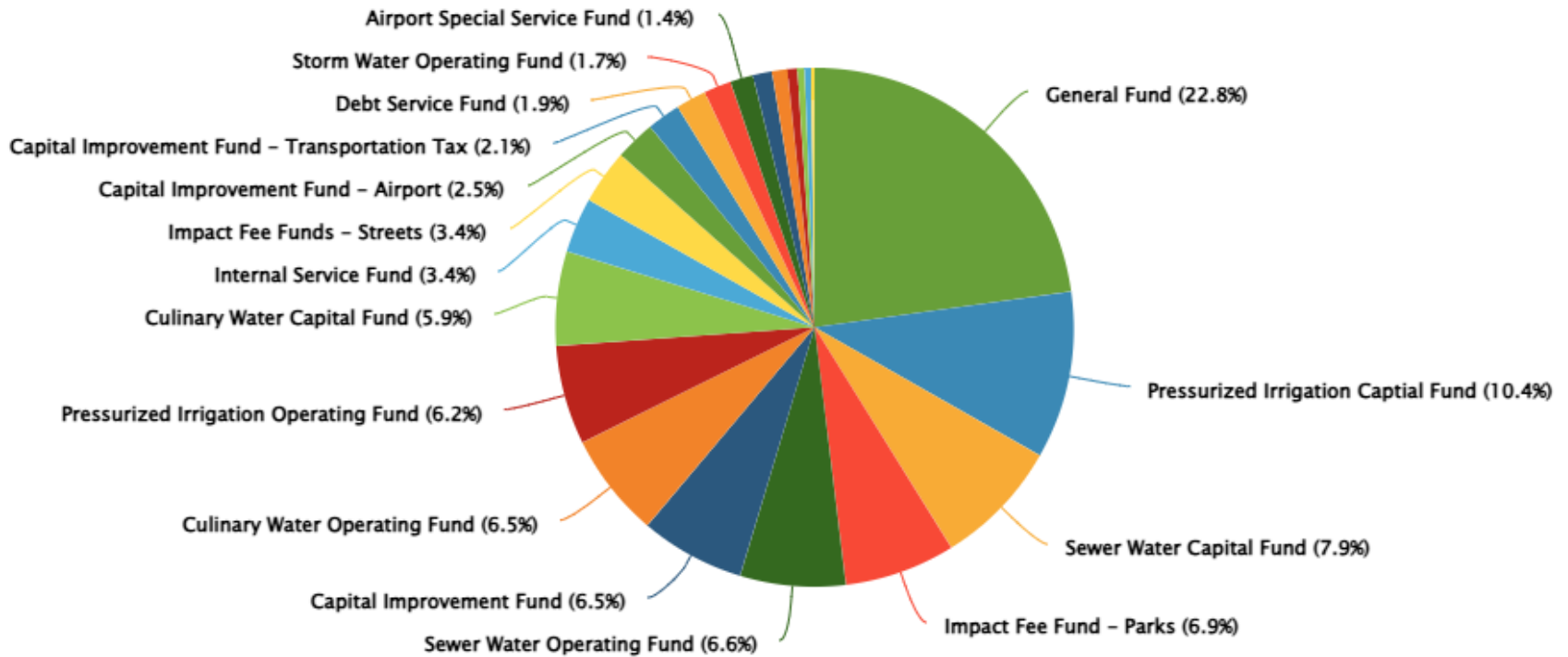
154,568	95,054	124,500
56,845	97,511	125,000
110,000	99,011	154,000
150,000	99,216	95,000
7,000	101,090	154,200
	101,684	110,000
		89,000
		50,000

# Funds Overview: 27 Funds

- 1) General Fund (10)
- 2) Water Operating Fund (51)
- 3) Sewer Operating Fund (52)
- 4) Storm Water Operating Fund (54)
- 5) Secondary Water Operating Fund (55)
- 6) Water Capital Fund (66)
- 7) Sewer Capital Fund (67)
- 8) Storm Water Capital Fund (68)
- 9) Secondary Water Capital Fund (69)
- 10) Water Impact Fund (56)
- 11) Sewer Impact Fund (57)
- 12) Secondary Water Impact Fee Fund (58)
- 13) Internal Service Fund (61)
- 14) Perpetual Care Fund (71)
- 15) Airport Fund (21)
- 16) Airport Capital Fund (41)
- 17) General Capital Projects Fund (42)
- 18) Streets Impact Fee Fund (46)
- 19) Parks Impact Fee Fund (47)
- 20) Transportation Fund (48)
- 21) Class C Roads Fund (49)
- 22) Debt Service (31)
- 23) Public Safety Impact Fee Fund (43)
- 24) CRA Fund 2020 (44)
- 25) NV Street Impact Fund (50)
- 26) NV Storm Water Impact Fund (60)
- 27) TAP Tax Fund (23)

Turquoise Color Indicates New Funds

# FY '26 City-Wide/All-Funds Budget



\$86,834,347 (+26.4%)

\$69,750,329 (+19.4%) – Not including transfers

# Governmental Funds

General Fund (10)

Airport Fund (21)

Airport Capital Project Fund (41)

Internal Service Fund (61)

Perpetual Care Fund (71)

Debt Service Sinking Fund (31)

Capital Projects Fund (42)

Public Safety Impact Fee Fund (43)

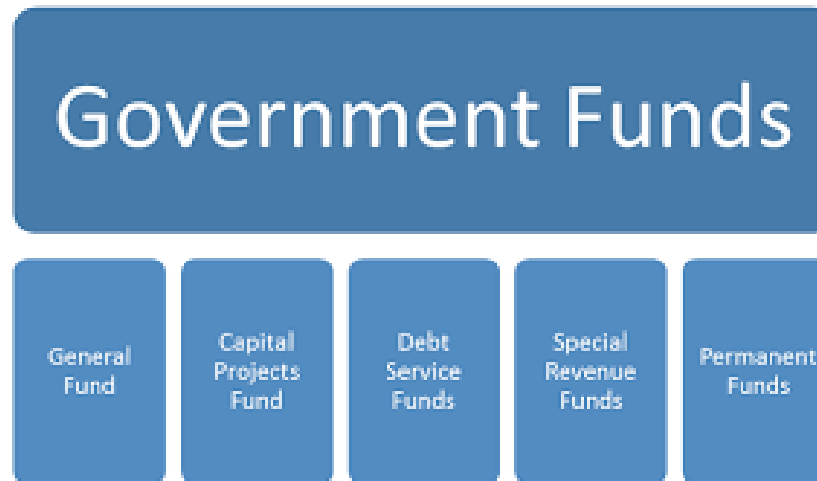
Streets Impact Fees Fund (46)

Parks Impact Fees Fund (47)

Transportation Fund (48)

Class C Roads Fund (49)

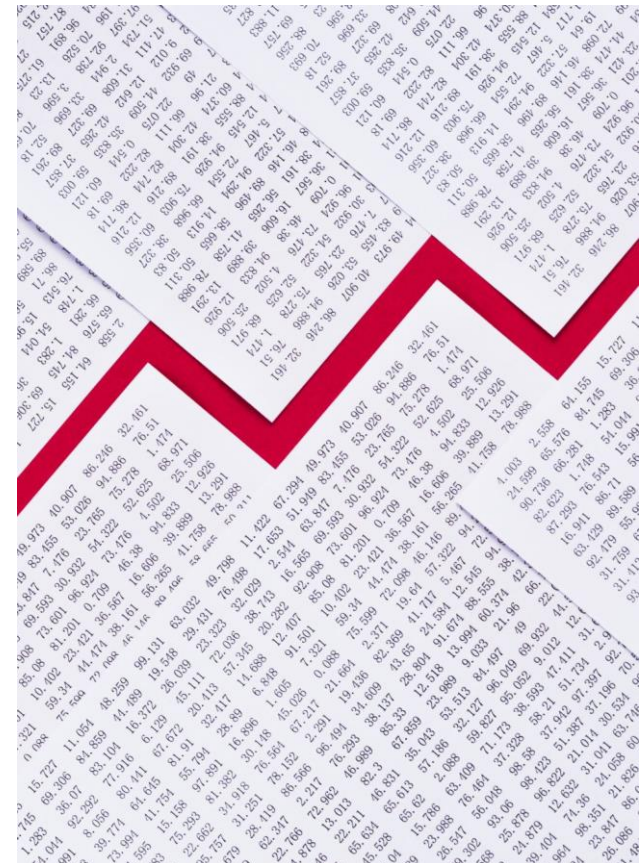
\*CRA 2020 Fund (44)



# General Fund (10)

# Key Revenue Assumption(s)

- General Fund revenues increased 14.39% from FY '25 budget
- Property Taxes budgeted to increase 16.36% for an increase of approximately \$538,591k
- Sales Tax growth budgeted at 4% over 2025 projected revenues
- Building Permit projection of 350 residential permits and 20k sq. ft. commercial
- GF utilize \$0 of reserves to balance fund; but the GF eliminated its contribution to Internal Fund operation costs estimated at \$377k
- Reserves Budgeted at 37% --\$7,059,948
- HL&P to pay annual dividend of \$250k



# General Fund: Comprehensive Summary



## General Fund (10)

### General Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$5,538,358	\$6,056,845	\$7,058,448	\$7,058,448	\$7,058,448
Revenues	\$16,367,839	\$16,021,404	\$15,668,238	\$16,990,831	\$17,923,682
Expenditures	\$15,823,642	\$15,037,564	\$15,668,238	\$16,990,831	\$17,922,182
Total Revenues Less Expenditures:	\$544,197	\$983,840	\$0	\$0	\$1,500
Ending Fund Balance:	\$6,082,555	\$7,040,685	\$7,058,448	\$7,058,448	\$7,059,948

# GF Revenues Table

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Property Taxes	\$2,393,092	\$2,936,195	\$3,504,783	\$3,488,217	\$4,059,134	15.8%
Sales Tax	\$6,452,700	\$6,603,897	\$7,055,534	\$6,961,211	\$7,260,542	2.9%
Franchise Tax	\$1,385,399	\$1,434,573	\$1,285,659	\$1,285,659	\$1,506,301	17.2%
Other Taxes	\$207,957	\$787,023	\$715,000	\$140,000	\$150,000	-79%
Licenses and Permits	\$1,782,232	\$1,919,583	\$1,282,695	\$2,059,381	\$1,380,745	7.6%
Charges for Services	\$269,467	\$267,356	\$271,500	\$505,250	\$1,146,100	322.1%
Intergovernmental	\$422,484	\$636,965	\$418,828	\$834,502	\$968,460	131.2%
Fines & Forfeitures	\$395,624	\$454,240	\$301,000	\$529,300	\$400,300	33%
Interest	\$1,723,409	\$568,744	\$414,369	\$600,000	\$500,000	20.7%
Other Revenues	\$264,460	\$353,136	\$418,870	\$587,311	\$552,100	31.8%
<b>Total Revenue Source:</b>	<b>\$15,296,824</b>	<b>\$15,961,712</b>	<b>\$15,668,238</b>	<b>\$16,990,831</b>	<b>\$17,923,682</b>	<b>14.4%</b>

# Sales Tax Trending

**Sales Tax FY YOY Change**

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
										Projection
<b>JULY</b>	111%	108%	117%	110%	124%	102%	124%	98%	103%	104%
<b>AUGUST</b>	116%	112%	111%	108%	110%	137%	104%	98%	103%	104%
<b>SEPTEMBER</b>	113%	109%	109%	107%	127%	109%	114%	102%	104%	104%
<b>OCTOBER</b>	108%	117%	110%	114%	113%	104%	125%	101%	121%	104%
<b>NOVEMBER</b>	114%	120%	109%	113%	121%	119%	113%	116%	90%	104%
<b>DECEMBER</b>	109%	104%	110%	113%	120%	114%	100%	92%	126%	104%
<b>JANUARY</b>	115%	115%	111%	123%	102%	124%	105%	110%	97%	104%
<b>FEBRUARY</b>	123%	105%	113%	95%	135%	129%	99%	113%	104%	104%
<b>MARCH</b>	114%	108%	100%	116%	128%	113%	104%	90%	104%	104%
<b>APRIL</b>	111%	124%	105%	122%	133%	129%	80%	115%	104%	104%
<b>MAY</b>	110%	124%	107%	114%	115%	103%	113%	109%	104%	104%
<b>JUNE</b>	118%	108%	106%	126%	123%	110%	102%	91%	104%	104%

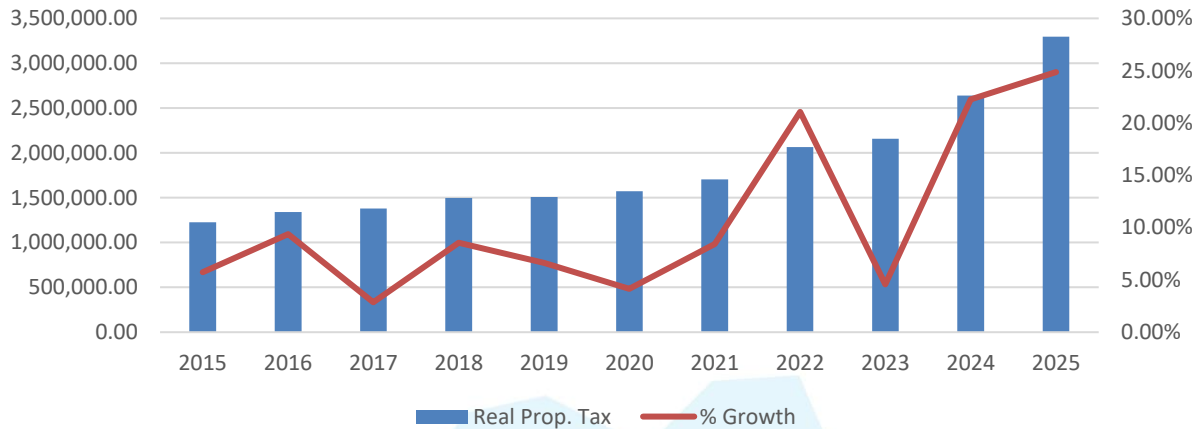
Yellow: < 99.9%

Green: 100% to 105%

Purple: Projections for FY '25 and Budget for FY '26

# General Fund Property Taxes

Heber Real Property Tax Revenue & % Growth



## Property Tax Increase History

FY '25	9.38%
FY '24	8.06%
FY '22	10%
FY '15	32.39%
FY '11	4.11%

History Since 1997

**5YR Average  
Property Tax Trend:  
16.24%**

# Property Tax Scenarios

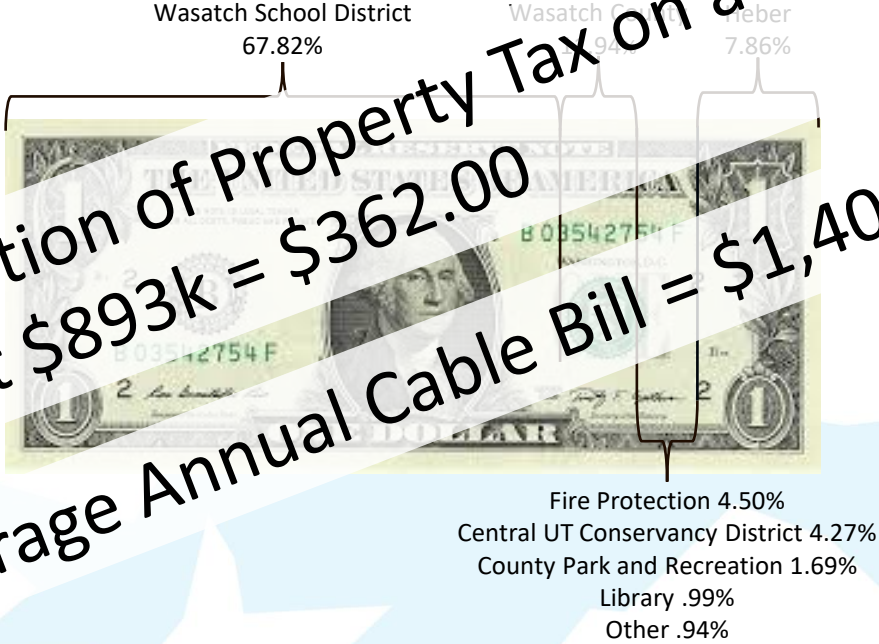
Scenario #1			
Additional Police Officer			
(1 FTE step 4 officer, vehicle, equipment and operating expenses)			
Residential		Commercial	
Property tax increase needed	\$ 177,000	Property tax increase needed	\$ 177,000
Annual increase per household	<u>\$ 11.30</u>	Annual increase per household	<u>\$ 20.55</u>
Residential		Commercial	
2024 County Valuation	4,237,933,303	2024 County Valuation	4,237,933,303
Budget	177,000	Budget	177,000
Tax Rate	0.004177%	Tax Rate	0.004177%
2024 Average Home Value	492,000	2024 Average Home Value	492,000
Exemption	45%	Exemption	0%
Taxable Value	270,600	Taxable Value	492,000
Per Month Increase	\$0.94	Per Month Increase	\$1.71
Per Year Increase	\$11.30	Per Year Increase	\$20.55

# Property Tax Scenarios

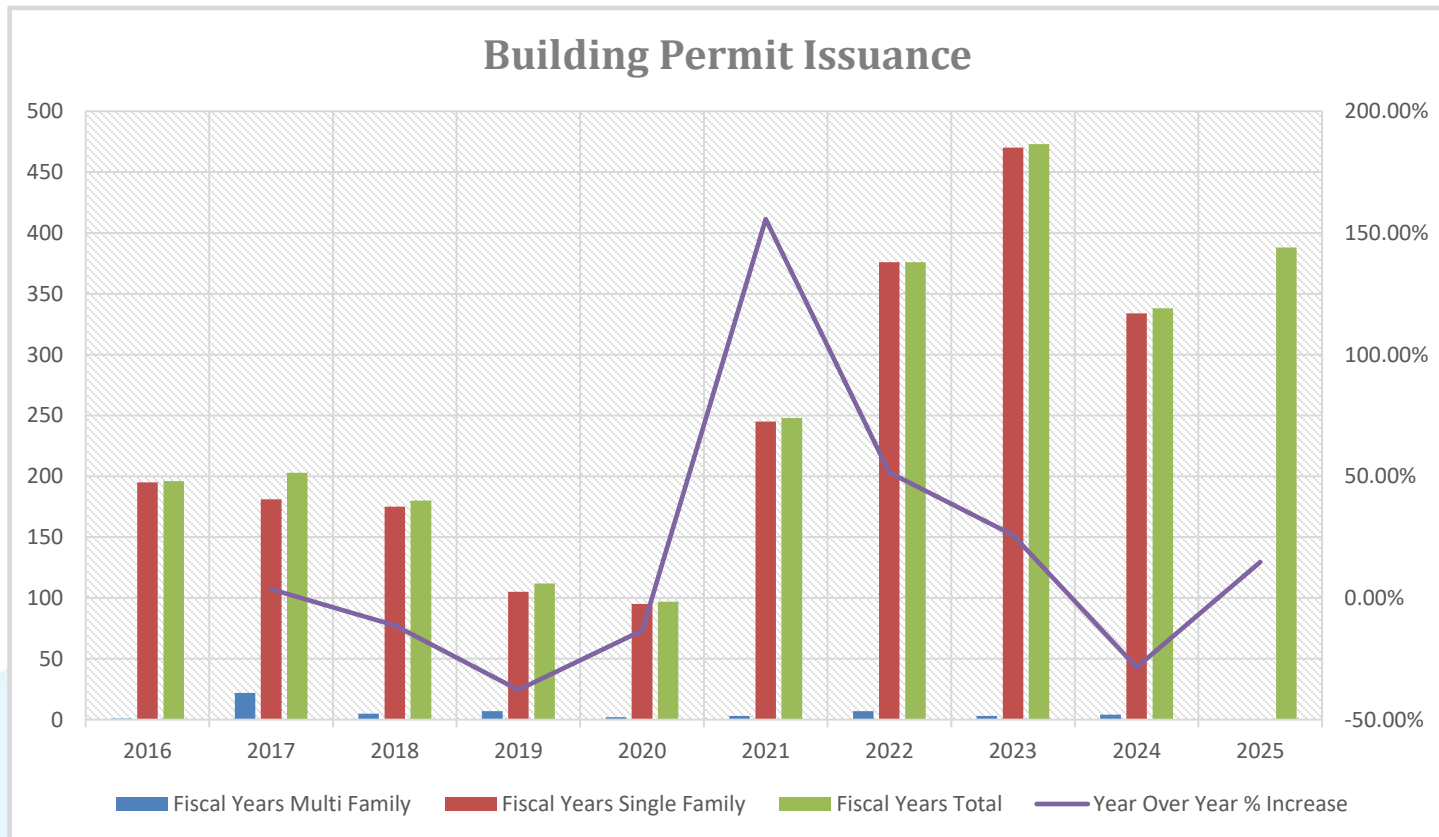
Scenario #2			
Inflationary Increase of 2.8%			
(Mountain Plains Consumer Price Index - February 2025)			
Residential		Commercial	
Property tax increase needed	\$ 106,262	Property tax increase needed	\$ 106,262
Annual increase per household	<u>\$ 6.79</u>	Annual increase per household	<u>\$ 12.34</u>
Residential		Commercial	
2024 County Valuation	4,237,933,303	2024 County Valuation	4,237,933,303
Current Revenue per CTR	3,265,743	Current Revenue per CTR	3,265,743
Proposed Tax Rate	0.0007957	Proposed Tax Rate	0.0007957
Estimated Revenue	3,372,005	Estimated Revenue	3,372,005
Increase	106,262	Increase	106,262
Budget	106,262	Budget	106,262
Tax Rate	0.002507%	Tax Rate	0.002507%
2024 Average Home Value	492,000	2024 Average Home Value	492,000
Exemption	45%	Exemption	0%
Taxable Value	270,600	Taxable Value	492,000
Per Month Increase	\$0.57	Per Month Increase	\$1.03
Per Year Increase	\$6.79	Per Year Increase	\$12.34
Estimate Annual Taxes	215.31	Estimate Annual Taxes	391.47

# Property Tax Allocation (2023)

Heber Portion of Property Tax on a Home  
 Valued at \$893k = \$362.00  
 Average Annual Cable Bill = \$1,400 per year



# Building Permits



Projecting FY 2025 Permits: 388

Actual permits issued through 3/14/25: 291

Budgeting for 350 Permits in FY '26

# GF Department Expenditures

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Legislative	\$342,385	\$354,903	\$246,115	\$296,427	\$278,643	13.2%
Judicial	\$322,024	\$383,669	\$392,027	\$403,909	\$411,435	5%
Administrative	\$1,698,035	\$1,047,190	\$1,105,627	\$1,347,955	\$1,364,375	23.4%
General Government Buildings	\$197,363	\$272,273	\$224,695	\$276,639	\$241,786	7.6%
Attorney	\$251,895	\$233,797	\$217,647	\$220,050	\$208,975	-4%
Human Resources	\$0	\$143,763	\$186,550	\$158,888	\$154,715	-17.1%
Information Technology	\$0	\$168,237	\$322,220	\$394,319	\$449,820	39.6%
Engineering	\$739,595	\$391,673	\$352,695	\$324,980	\$326,678	-7.4%
Building Department	\$1,015,285	\$1,166,576	\$1,145,464	\$1,233,175	\$1,444,814	26.1%
Planning Department	\$743,591	\$646,075	\$792,131	\$746,857	\$901,813	13.8%
Police Department	\$5,092,801	\$6,194,169	\$6,298,307	\$7,203,675	\$6,934,747	10.1%
Animal Control	\$371,338	\$384,616	\$414,226	\$393,612	\$428,814	3.5%
Midway Police Services	\$0	\$0	\$0	\$309,982	\$431,992	N/A
Roads	\$1,453,836	\$1,523,513	\$1,604,264	\$1,636,842	\$1,667,589	3.9%
Parks	\$524,288	\$726,253	\$814,823	\$908,730	\$901,695	10.7%
Trails, Arts and Parks Tax	\$0	\$284,288	\$600,000	\$0	\$0	-100%
Cemetery	\$485,332	\$551,445	\$750,914	\$740,320	\$691,802	-7.9%
Transfers	\$2,568,630	\$477,470	\$200,532	\$394,470	\$1,082,490	439.8%
<b>Total Expenditures:</b>	<b>\$15,806,398</b>	<b>\$14,949,910</b>	<b>\$15,668,238</b>	<b>\$16,990,831</b>	<b>\$17,922,182</b>	<b>14.4%</b>



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$318,867	\$184,762	\$16,176	\$16,176	\$5,132
Revenues	\$544,287	\$626,818	\$1,050,599	\$796,623	\$1,021,040
Expenditures	\$678,392	\$786,344	\$985,924	\$807,667	\$949,045
Total Revenues Less Expenditures:	-\$134,105	-\$159,526	\$64,675	-\$11,044	\$71,995
Ending Fund Balance:	\$184,762	\$25,236	\$80,851	\$5,132	\$77,127

- Fund 21 supports Airport Capital Fund 41 via annual transfer
- New airport fee schedule adopted in 2025
- Three new hanger projects underway: Pederson, Talley and OK3
- Executed two (2) new hanger row leases increasing revenues from \$100/year to \$48,000/year



# TAP Tax Fund 23: Overview

- TAP Tax referendum adopted in November '22
- 1/10 of one percent local sales tax (\$0.01 for every ten dollars)
- Distribution determined by Agreement with Wasatch County & Midway:

## VI. DISTRIBUTION METHODOLOGY

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

- Revenues collection begin in April '23
- Heber City standing policies:
  - 1) Commencing FY '24: 10% of tax revenue dedicated to art grant program and remaining amount dedicated to trails and parks capital projects
  - 2) Commencing FY '25: 25% of tax revenue dedicated to trail maintenance
  - 3) Commencing FY '26: Council approved a two-year contract with Wasatch Trails Foundation in the amount of \$65,100 per year
  - 4) Annually, City Council is to reassess standing TAP Tax policies

# TAP Tax Financial Review: FY '23 through FY '26

TAP Tax Financial Summary	
Years	Amount
FY 23 Act. Revenue	\$ 147,582.33
FY 24 Act. Revenue	\$ 529,544.19
FY 25 Proj. Revenue	\$ 610,000.00
FY 26 Budgeted Revenue	\$ 620,000.00
<b>Total:</b>	<b>\$ 1,907,126.52</b>
FY 23 Act. Expenditures	\$ 264,287.72
FY 24 Act. Expenditures	\$ 70,545.91
FY 25 Proj. Expenditures	\$ 728,702.69
FY 26 Budgeted Expenditures	\$ 840,000.00
<b>Total:</b>	<b>\$ 1,903,536.32</b>
<b>Difference:</b>	<b>\$ 3,590.20</b>

TAP Tax FY '23		
Fiscal Year	Category	Amount
<b>Revenues</b>		
23 Actual	Tap Tax Revenue	\$ 147,582.33
	Total	\$ 147,582.33
<b>Expenditures</b>		
23 Actual	H2O Feature	\$ 162,885.30
23 Actual	HVRR Trail	\$ 82,499.85
23 Actual	Vista Park	\$ 18,902.57
	Total:	\$ 264,287.72
	Difference	\$ (116,705.39)

TAP Tax FY '24		
Fiscal Year	Category	Amount
<b>Revenues</b>		
24 Actual	Tap Tax Revenue	\$ 529,544.19
	Total	\$ 529,544.19
<b>Expenditures</b>		
24 Actual	R-a-B Art	\$ 54,000.00
24 Actual	Art Grant	\$ 16,545.91
	Total:	\$ 70,545.91
	Difference	\$ 458,998.28

TAP Tax FY '25		
Fiscal Year	Category	Amount
<b>Revenues</b>		
25 Projected	TAP Tax Revenue	\$ 610,000.00
	Total	\$ 610,000.00
<b>Expenditures</b>		
25 Actual	HVRR Trail	\$ 49,007.75
25 Actual	Wasatch Vista	\$ 73,140.85
25 Actual	Murals	\$ 10,600.00
25 Projected	Historic Signs	\$ 22,500.00
25 Projected	Art Grant	\$ 87,454.09
25 Projected	Trail Maint.	\$ 150,000.00
25 Projected	Main Stage	\$ 300,000.00
25 Projected	R-a-B Art	\$ 36,000.00
	Total:	\$ 728,702.69
	Difference	\$ (118,702.69)

# TAP Tax FY '26 Programmed Projects

TAP Tax Projected Expenditures FY '26	
Outlay	Budget
Pump Track	\$ 10,000.00
Main Park Design	\$ 250,000.00
Vista Park Shade Structure	\$ 20,000.00
Plaza Holiday Lighting	\$ 50,000.00
Trail Maintenance Set-a-side^	\$ 150,000.00
26 Art Grant Cycle	\$ 60,000.00
Muirfield Park Expansion	\$ 300,000.00
<b>Total:</b>	<b>\$ 840,000.00</b>
^Includes \$65,100 for WTF	



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$69,710	-\$313,284	\$559	\$559	-\$47,291
Revenues	-\$85,902	\$360,117	\$1,720,603	\$6,878,168	\$7,367,578
Expenditures	\$297,092	\$46,273	\$1,718,640	\$6,926,018	\$7,116,124
Total Revenues Less Expenditures:	-\$382,994	\$313,844	\$1,963	-\$47,851	\$251,454
Ending Fund Balance:	-\$313,284	\$560	\$2,522	-\$47,291	\$204,163

- Fund 41 is used to fund Heber Valley Airport capital projects. Revenue are derived from a transfer from Fund 21 and FAA and UDOT grants.
- FY '26 capital projects include: AWOS relocation, pavement preservation, land acquisition and continued work on airport environmental phase 1 study.
- Land acquisition in FY '25 (\$385K HVA portion) and proposed in FY '26 (\$148,684 HVA portion) occurring earlier than expected





## Capital Improvement Fund (42)

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

### Capital Improvement Fund (42) Comprehensive Summary

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$2,611,809	\$4,652,818	\$3,335,905	\$3,335,905	\$88,542
Revenues	\$2,300,000	\$284,000	\$151,000	\$5,690,224	\$515,000
Expenditures	\$258,991	\$1,600,913	\$4,485,000	\$8,937,588	\$598,697
Total Revenues Less Expenditures:	\$2,041,009	-\$1,316,913	-\$4,334,000	-\$3,247,364	-\$83,697
Ending Fund Balance:	\$4,652,818	\$3,335,905	-\$998,095	\$88,542	\$4,845

- Fund 42 is dedicated to funding General Government capital facilities projects. Revenue is derived from Fund (10) transfers.
- Large, purposeful draw down of fund reserves.
- 6 Capital Requests included in budget, totaling \$84,000.
- FY '26 year-end fund balance expected to be \$0. Any GF balance exceeding 35% expected to roll over into Fund 42 to start FY '27.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	\$2,190	\$89,166	\$89,166	\$31,114
Revenues	\$62,190	\$215,215	\$74,641	\$196,948	\$133,886
Expenditures	\$60,000	\$128,238	\$128,238	\$255,000	\$165,000
Total Revenues Less Expenditures:	\$2,190	\$86,977	-\$53,597	-\$58,052	-\$31,114
Ending Fund Balance:	N/A	\$89,167	\$35,569	\$31,114	\$0

- No projects included.
- Budgeted portion of Public Safety Building debt service payment.



## **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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$64,155	\$52,208	\$47,151	\$47,151	\$28,951
Revenues	\$0	\$0	\$20,000	\$1,800	\$120,750
Expenditures	\$0	\$0	\$20,000	\$20,000	\$40,000
Total Revenues Less Expenditures:	\$0	\$0	\$0	-\$18,200	\$80,750
Ending Fund Balance:	\$64,155	\$52,208	\$47,151	\$28,951	\$109,701

- CRA created in 2021.
- Agency successfully negotiated two interlocal agreements with Heber City and CUWCD.
- Waiting on Wasatch County to recognize CRA and allocate tax increment into the CRA fund—expect this will happen in FY ‘26.
- Historic assessment of \$40k included in FY ‘26 budget.
- New project area to be presented in Council in May.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$4,087,965	\$4,282,081	\$2,920,646	\$2,920,646	\$1,973,271
Revenues	\$2,280,446	\$1,509,307	\$755,851	\$817,683	\$1,357,105
Expenditures	\$2,086,330	\$2,870,741	\$2,324,658	\$1,765,058	\$3,330,376
Total Revenues Less Expenditures:	\$194,116	-\$1,361,434	-\$1,568,807	-\$947,375	-\$1,973,271
Ending Fund Balance:	\$4,282,081	\$2,920,647	\$1,351,839	\$1,973,271	\$0

- These fees are restricted and can only be used for capital projects included in streets capital facilities plan.
- Reserves drawn down to fund capital request, majority of which are developer reimbursements for street upsizing.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$2,797,998	\$4,206,261	\$4,446,638	\$4,446,638	\$516,912
Revenues	\$1,673,685	\$1,753,285	\$1,214,117	\$2,019,798	\$1,277,315
Expenditures	\$265,422	\$1,512,908	\$4,746,000	\$5,949,524	\$1,794,227
Total Revenues Less Expenditures:	\$1,408,263	\$240,377	-\$3,531,883	-\$3,929,726	-\$516,912
Ending Fund Balance:	\$4,206,261	\$4,446,638	\$914,755	\$516,912	\$0

- Budget includes 2 capital projects totaling \$1.794M
- Key projects include Muirfield Park expansion; and 300 South Trail
- Fund reserves drawn down to \$300k



**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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$4,164,560	\$9,134,010	\$3,942,242	\$3,942,242	\$2,237,877
Revenues	\$7,232,614	\$2,445,216	\$2,185,000	\$2,416,866	\$2,273,345
Expenditures	\$2,263,165	\$7,636,984	\$1,433,392	\$4,121,231	\$2,863,542
Total Revenues Less Expenditures:	\$4,969,449	-\$5,191,768	\$751,608	-\$1,704,365	-\$590,197
Ending Fund Balance:	\$9,134,009	\$3,942,242	\$4,693,850	\$2,237,877	\$1,647,680

- Fund 48 utilizes Highway Option Sales Tax collected via sales of fuel within City limits. Funded projects are those with a street’s nexus.
- Budget includes 6 capital projects totaling \$2,577,089.
- Budget also includes debt service transfer for roads bond.





## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$1,854,205	\$2,196,800	\$3,359,617	\$3,359,617	\$2,408,430
Revenues	\$884,913	\$1,827,818	\$1,000,000	\$1,537,813	\$1,294,000
Expenditures	\$542,319	\$665,000	\$816,000	\$2,489,000	\$665,000
Total Revenues Less Expenditures:	\$342,594	\$1,162,818	\$184,000	-\$951,187	\$629,000
Ending Fund Balance:	\$2,196,799	\$3,359,618	\$3,543,617	\$2,408,430	\$3,037,430

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





## North Village Street Impact Fee Fund (50)

This fund is used to account for North Village street projects. The revenue source is from impact fees related to the North Village Development.

### North Village Street Impact Fee Fund (50) Comprehensive Summary

Name	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	\$0	\$0	\$1,057,659
Revenues	\$0	\$0	\$1,057,659	\$374,750
Expenditures	\$0	\$0	\$0	\$1,432,409
Total Revenues Less Expenditures:	\$0	\$0	\$1,057,659	-\$1,057,659
Ending Fund Balance:	N/A	\$0	\$1,057,659	\$0

- New fund for FY '25. Accounts for all North Village Street Impact Fees.
- All capital expenditures tied to developer reimbursements.



## North Village Storm Water Impact Fee Fund (60)

This fund is used to account for North Village storm water projects. The revenue source is from impact fees related to the North Village Development.

### North Village Storm Water Impact Fee Fund (60) Comprehensive Summary

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	\$0	\$240,994	\$240,994	\$1,459,016
Revenues	\$0	\$240,994	\$188,900	\$1,218,022	\$498,650
Expenditures	\$0	\$0	\$0	\$0	\$1,957,666
Total Revenues Less Expenditures:	\$0	\$240,994	\$188,900	\$1,218,022	-\$1,459,016
Ending Fund Balance:	N/A	\$240,994	\$429,894	\$1,459,016	\$0

- New Fund in FY '24.
- Fund 60 accounts for North Village Impact Fees which is considered a restricted revenue source. The fees can only be spent on North Village capital projects included in the North Village Capital Facilities Plan.
- All costs tied to developer reimbursements.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$1,428,905	\$1,436,684	\$728,377	\$728,377	\$372,981
Revenues	\$594,185	\$371,817	\$1,858,480	\$2,177,044	\$1,847,990
Expenditures	\$327,241	\$580,653	\$2,359,995	\$2,532,440	\$1,946,443
Total Revenues Less Expenditures:	\$266,944	-\$208,836	-\$501,515	-\$355,396	-\$98,453
Ending Fund Balance:	\$1,695,849	\$1,227,848	\$226,862	\$372,981	\$274,528

- Fund 61 accounts for all city-wide fleet and equipment management.
- Revenues are derived by sales of fixed assets and \$1.6M of interfund service charges.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$386,707	\$380,370	\$380,370	\$380,370	\$380,369
Revenues	\$870,949	\$1,291,334	\$1,301,819	\$1,301,819	\$1,701,608
Expenditures	\$877,286	\$1,291,334	\$1,301,819	\$1,301,819	\$1,290,608
Total Revenues Less Expenditures:	-\$6,337	\$0	\$0	\$0	\$411,000
Ending Fund Balance:	\$380,370	\$380,370	\$380,369	\$380,369	\$791,369

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



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$638,324	\$688,230	\$638,323	\$638,323	-\$101,577
Revenues					
Contributions From Other Funds	\$0	\$0	\$0	\$0	\$101,352
<b>Total Revenues:</b>	<b>\$49,906</b>	<b>\$90,173</b>	<b>\$60,000</b>	<b>\$60,100</b>	<b>\$198,352</b>
Expenditures	\$0	\$0	\$0	\$800,000	\$0
<b>Total Revenues Less Expenditures:</b>	<b>\$49,906</b>	<b>\$90,173</b>	<b>\$60,000</b>	<b>-\$739,900</b>	<b>\$198,352</b>
<b>Ending Fund Balance:</b>	<b>\$688,230</b>	<b>\$778,403</b>	<b>\$698,323</b>	<b>-\$101,577</b>	<b>\$96,775</b>

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

# Enterprise Type Funds

Culinary Water Operating Fund (51)

Waste Water Operating Fund (52)

Storm Water Operating Fund (54)

PI Water Operating Fund (55)

Culinary Water Capital Project Fund (66)

Waste Water Capital Project Fund (67)

Storm Water Capital Fund (68)

PI Water Capital Fund (69)

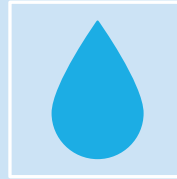
Culinary Water Impact Fee Fund (56)

Waste Water Impact Fee Fund (57)

PI Water Impact Fee Fund (58)



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



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



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



Central Heber Water & Sewer  
Infrastructure Project:  
Year 4 of 4 of Phase 1  
Expected Completion: October 15, 2025



# Zions Bank Utility Rate Study Recommendations

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

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

Note: Percentage increases for FY 26 included in respective enterprise fund revenue estimates.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$18,333,615	\$2,527,588	-\$3,454,775	-\$3,454,775	\$2,532,537
Revenues	\$3,199,365	\$6,429,931	\$3,771,200	\$9,015,758	\$4,254,550
Expenditures	\$10,507,583	\$3,629,281	\$4,471,169	\$3,028,446	\$6,594,147
Total Revenues Less Expenditures:	-\$7,308,218	\$2,800,650	-\$699,969	\$5,987,312	-\$2,339,597
Ending Fund Balance:	\$11,025,397	\$5,328,238	-\$4,154,744	\$2,532,537	\$192,940

- Central Heber infrastructure replacement project will enter year 4.
- Revenues reflect Zions Bank rate study recommendations.
- Retained earnings (reserves) drawn strategically to support Central Heber Water and Sewer Line Replacement Project.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$3,675,128	\$5,137,467	\$5,929,172	\$5,929,172	\$3,825,682
Revenues	\$1,133,388	\$807,859	\$796,897	\$734,963	\$866,903
Expenditures	\$53,492	\$16,154	\$306,752	\$2,838,273	\$636,280
Total Revenues Less Expenditures:	\$1,079,896	\$791,705	\$490,145	-\$2,103,310	\$230,623
Ending Fund Balance:	\$4,755,024	\$5,929,172	\$6,419,317	\$3,825,862	\$4,056,305

- One capital project programmed into the FY '26 budget.
- Strong reserve balance of \$4.056M



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	-\$2,149,975	\$5,032,000	\$5,034,417	\$5,034,417	\$2,314,537
Revenues	\$7,181,975	\$0	\$1,525,000	\$0	\$3,500,000
Expenditures	\$0	-\$2,418	\$4,036,880	\$2,719,880	\$5,796,000
Total Revenues Less Expenditures:	\$7,181,975	\$2,418	-\$2,511,880	-\$2,719,880	-\$2,296,000
Ending Fund Balance:	\$5,032,000	\$5,034,418	\$2,522,537	\$2,314,537	\$18,537

- Fund 66 used to account for all water capital projects funded via general water rate revenue transferred from Fund 51.
- Seven (7) projects included in budget.
- Includes Central Heber Infrastructure Replacement project--\$4.419M.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$10,937,692	\$998,158	\$2,420,999	\$2,420,999	\$9,410,559
Revenues	\$8,157,877	\$8,421,421	\$5,458,900	\$11,879,163	\$5,822,600
Expenditures	\$10,772,287	\$4,456,867	\$4,520,068	\$4,889,603	\$10,207,007
Total Revenues Less Expenditures:	-\$2,614,410	\$3,964,554	\$938,832	\$6,989,560	-\$4,384,407
Ending Fund Balance:	\$8,323,282	\$4,962,712	\$3,359,831	\$9,410,559	\$5,026,152

- Revenues reflect Zions Bank rate study recommendations.
- Retained earnings (reserves) drawn strategically to support Central Heber Water and Sewer Line Project.





## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$1,167,766	\$2,323,325	\$3,010,578	\$3,010,578	\$3,117,889
Revenues	\$1,190,482	\$699,700	\$590,788	\$526,700	\$480,288
Expenditures	\$34,923	\$12,447	\$658,664	\$419,389	\$2,961,839
Total Revenues Less Expenditures:	\$1,155,559	\$687,253	-\$67,876	\$107,311	-\$2,481,551
Ending Fund Balance:	\$2,323,325	\$3,010,578	\$2,942,702	\$3,117,889	\$636,338

- Includes four (4) capital projects totaling \$2.9M.
- Reserves drawn down to \$636,338.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$684,343	\$7,767,795	\$7,770,590	\$7,770,590	\$4,862,580
Revenues	\$7,103,110	\$0	\$0	\$5,220	\$4,000,000
Expenditures	\$19,658	-\$2,794	\$5,450,600	\$2,892,855	\$8,825,000
Total Revenues Less Expenditures:	\$7,083,452	\$2,794	-\$5,450,600	-\$2,887,635	-\$4,825,000
Ending Fund Balance:	\$7,767,795	\$7,770,589	\$2,319,990	\$4,882,955	\$37,580

- Budget includes three capital outlays totaling \$8.825M.
- Includes funding for Central Heber Infrastructure Replacement project in amount of \$8,157,000.





## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$408,652	\$619,099	\$522,368	\$522,368	\$556,817
Revenues	\$800,985	\$979,352	\$1,096,300	\$1,106,950	\$1,164,482
Expenditures	\$732,961	\$869,056	\$1,164,708	\$1,072,501	\$1,405,722
Total Revenues Less Expenditures:	\$68,024	\$110,296	-\$68,408	\$34,449	-\$241,240
Ending Fund Balance:	\$476,676	\$729,395	\$453,960	\$556,817	\$315,577

- Storm Water not part of Central Heber Infrastructure Project.
- Cash balance of \$315,577.
- Revenues reflect Zions Bank rate study recommendations.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$44,962	\$69,342	\$46,967	\$46,967	\$2,767
Revenues	\$31,330	\$0	\$265,000	\$275,000	\$10,000
Expenditures	\$6,949	\$2,775	\$269,200	\$319,200	\$5,000
Total Revenues Less Expenditures:	\$24,381	-\$2,775	-\$4,200	-\$44,200	\$5,000
Ending Fund Balance:	\$69,343	\$66,567	\$42,767	\$2,767	\$7,767

- Budget includes one capital project.
- Fund not included in Central Heber Water and Sewer Replacement Project.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$6,161,037	-\$196,242	-\$371,553	-\$371,553	\$2,082,117
Revenues	\$1,591,868	\$3,977,519	\$4,353,000	\$6,764,574	\$3,385,900
Expenditures	\$3,534,509	\$1,001,793	\$4,242,205	\$4,310,904	\$4,487,676
Total Revenues Less Expenditures:	-\$1,942,641	\$2,975,726	\$110,795	\$2,453,670	-\$1,101,776
Ending Fund Balance:	\$4,218,396	\$2,779,484	-\$260,758	\$2,082,117	\$980,341

- Revenues reflect Zions Bank rate study recommendations.





## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$935,730	\$1,222,484	\$1,462,188	\$1,462,188	\$935,095
Revenues	\$310,660	\$243,637	\$318,904	\$267,815	\$258,941
Expenditures	\$23,907	\$3,933	\$430,077	\$794,908	\$1,194,036
Total Revenues Less Expenditures:	\$286,753	\$239,704	-\$111,173	-\$527,093	-\$935,095
Ending Fund Balance:	\$1,222,483	\$1,462,188	\$1,351,015	\$935,095	\$0

- Budget includes \$1.192M for Central Heber irrigation improvements.
- Ending fund balance drawn down to \$0.



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	-\$166,999	\$2,733,003	\$2,738,729	\$2,738,729	\$1,995,009
Revenues	\$2,900,000	\$0	\$3,370,000	\$3,370,000	\$3,100,000
Expenditures	\$0	-\$4,592	\$7,157,720	\$4,113,720	\$4,082,730
Total Revenues Less Expenditures:	\$2,900,000	\$4,592	-\$3,787,720	-\$743,720	-\$982,730
Ending Fund Balance:	\$2,733,001	\$2,737,595	-\$1,048,991	\$1,995,009	\$1,012,279

- Central Heber Infrastructure Replacement total cost of \$ 1,079,000.
- \$3,000,000 programmed for City-wide meter replacement Project (I-028).





# Capital Improvement Program

## Part 3

154,568	95,054	124,500
56,845	97,511	125,000
110,000	99,011	154,000
150,000	99,216	95,000
35,000	101,090	154,200
83,000	101,684	110,000
45,000	101,962	89,000
	102,747	50,000
	006	68,7
		123

# ***CIP Information What Constitutes a Capital Project***

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



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

1) Project costs are greater than \$5,000;

2) Results in creation of a capital asset or the revitalization of a capital asset;

3) Asset life greater than 1 year.





# *CIP Best Practices*

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



# ***CIP Information Source of Funding***

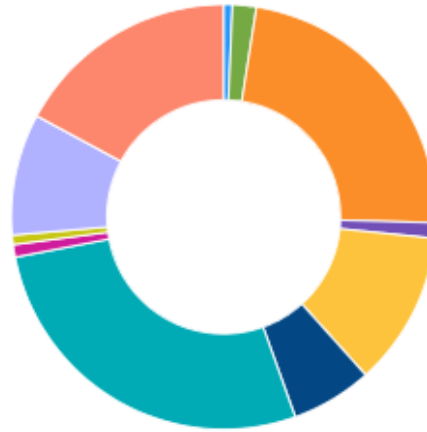
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- CIP Funding Alignment
  - Dedicated Funds
  - Dedicated Revenues
  - Balancing available monies with requests

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

# CIP Sources of Funding

# Total Capital Funding Requested by Source



● Airport Fees (1%)	\$254,573.00
● General Fund (2%)	\$693,463.23
● Grants (23%)	\$8,807,648.00
● Internal Service Charge (1%)	\$450,427.00
● Other (12%)	\$4,494,697.00
● Parks Impact Fees (6%)	\$2,365,720.00
● Sewer Impact Fees (27%)	\$10,520,000.00
● Streets Impact Fees (1%)	\$365,500.00
● TAP Tax (1%)	\$270,000.00
● Transportation Tax (9%)	\$3,545,220.00
● Utility Fees (17%)	\$6,561,000.00
<b>TOTAL</b>	<b>\$38,328,248.23</b>

# Discussion

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& NEXT STEPS



	23	41	42	46	47	48	50	56	57	58	60	61	66	67	68	69	Grand Total
	Trails, Arts and Parks	Airport Capital Improvements	Capital Improvement	Street Impact Fees	Parks Impact Fees	Transporation Tax	NV Street Impact Fees	Culinary Water Impact	Sewer Water Impact	Pressurized Irrigation Impact	North Village Storm Water	Internal Service	Culinary Water Capital	Sewer Capital	Storm Water Capital	Presurrized Irrigation Capital	
Projected Beginning Fund Balances	336,234.00	(47,291.00)	88,542.00	1,973,271.00	516,912.00	2,537,877.00	1,057,659.00	3,825,862.00	3,117,889.00	935,095.00	1,459,016.00	372,981.00	2,314,537.00	4,862,580.00	2,767.00	1,995,009.00	43,181,834.00
Total Projected Revenue	1,610,000.00	7,154,378.00	-	1,357,105.00	1,577,315.00	2,210,000.00	374,750.00	866,903.00	480,288.00	258,941.00	498,650.00	1,847,990.00	-	-	-	-	34,412,488.00
Total Operating Expenses	(270,000.00)	-	(250,000.00)	-	-	-	-	-	-	-	-	(704,821.00)	-	-	-	-	(9,233,393.94)
Total Available Funds	1,676,234.00	7,107,087.00	(161,458.00)	3,330,376.00	2,094,227.00	4,747,877.00	1,432,409.00	4,692,765.00	3,598,177.00	1,194,036.00	1,957,666.00	1,516,150.00	2,314,537.00	4,862,580.00	2,767.00	1,995,009.00	68,360,928.06
Total CIP Requests	(1,570,000.00)	(7,116,124.00)	(184,000.00)	(3,312,710.00)	(1,794,227.00)	(2,577,089.00)	(1,432,409.00)	(624,710.00)	(2,950,750.00)	(1,192,739.00)	(1,957,666.00)	(1,241,622.00)	(5,796,000.00)	(8,825,000.00)	(5,000.00)	(4,082,730.00)	(44,662,776.00)
Reserve Percentage																	
Operating Reserve																	(1,648,245.50)
Interfund Transfers		213,200.00	515,000.00	(17,666.00)		(286,453.00)							3,500,000.00	4,000,000.00	10,000.00	3,100,000.00	-
Debt Service			(164,697.00)			63,345.00		(11,570.00)	(11,089.00)	(1,297.00)							(3,782,297.50)
Bond Proceeds																	-
Restricted Funds for Future Years																	-
Projected Ending Fund Balance, net	106,234.00	204,163.00	4,845.00	-	300,000.00	1,947,680.00		4,056,485.00	636,338.00	-	-	274,528.00	18,537.00	37,580.00	7,767.00	1,012,279.00	8,500,202.00
<b>Fleet &amp; Equipment</b>																	
Animal Control Truck Replacement												74,000.00					74,000.00
Bobcat Toolcat												84,913.00					84,913.00
Grasshopper Mowers (2)												40,760.00					40,760.00
Police Department Leases Program												375,949.00					375,949.00
Sky Jack Scissor Lift												14,000.00					14,000.00
Vac Truck Purchase												652,000.00					652,000.00
<b>General Government Projects</b>																	
C-Street Improvement			5,000.00														5,000.00
City Hall 2nd Floor Remodel			100,000.00														100,000.00
Dark Sky Initiative and Installation			25,000.00														25,000.00
HyperV Server			18,000.00														18,000.00
Installation of Heating Unit at PD			13,000.00														13,000.00
Public Safety Community Room Carpet Replacement			8,000.00														8,000.00
Public Works Garage Roof Replacement			15,000.00										12,000.00	15,000.00	5,000.00	3,000.00	50,000.00
<b>Heber Valley Airport</b>																	
AWOS Relocation		157,894.00															157,894.00
Environmental Studies (Phase 1)		600,000.00															600,000.00
Land Acquistion		5,947,368.00															5,947,368.00
FAA Pavement Preservation		158,750.00															158,750.00
Hangar Row Pavement Preservation		248,470.00															248,470.00
Locally Funded Pavement Preservation		3,642.00															3,642.00
<b>Parks, Cemetery and Trails</b>																	
<b>Developer Reimbursement Projects</b>																	
P-087 - NV Highlands Park - \$1.4M																	-
P-088 - Wasatch Canal Trail - \$347K																	-
P-089 - Timpanogos Canal Trail - \$269K																	-
P-090 - Commons Blvd Trails - \$370K																	-
P-082 - Muirfield Park Expansion	1,300,000.00				1,075,227.00												2,375,227.00
P-085 - Cemetery Landscaping																	-
P-086 - 300 South Trail Design					719,000.00												719,000.00
Main Park Plaza Design	250,000.00																250,000.00
Wasatch Vista Park Shade Structure	20,000.00																20,000.00
<b>Pressurized Irrigation</b>																	
<b>Developer Reimbursement Projects</b>																	
I-003 - 1200 West - 430 S to 500 S - \$227K																	-
I-011 - 300 East - East Bypass to 1600 N (12-inch) - 153,300																	-
I-028 - Citywide PI Meter Replacement																3,000,000.00	3,000,000.00
I-029 - Central Heber Irr Improvements - Phase 1										1,192,739.00						1,079,730.00	2,272,469.00
<b>Storm Water</b>																	
<b>Developer Reimbursement Projects</b>																	
D-02A - Upper Detention Basin - Fitzgerald - 582K																	-
D-02C - US40 Retentin Basin - Fitzgerald - 291K																	-
D-02E - Wasatch Canal Crossin g- Fitzgerald - 254K																	-
D-03A - Upper Detention Basin - Commons - 2.624M																	-
D-03B - Intermediate Detention Basin - Commons 1.545M																	-
D-03D - Timp Canal Crossing - Commons 301K																	-
D-03E - Waatch Canal Crossing - Commons 301K																	-
D-04A - Upper Detention Basin - Highlands 788K																	-
D-04E - Wasatch Canal Crossing - Highlands 254K																	-

	23	41	42	46	47	48	50	56	57	58	60	61	66	67	68	69	Grand Total
	Trails, Arts and Parks	Airport Capital Improvements	Capital Improvement	Street Impact Fees	Parks Impact Fees	Transportation Tax	NV Street Impact Fees	Culinary Water Impact	Sewer Water Impact	Pressurized Irrigation Impact	North Village Storm Water	Internal Service	Culinary Water Capital	Sewer Capital	Storm Water Capital	Presurized Irrigation Capital	
Projected Beginning Fund Balances	336,234.00	(47,291.00)	88,542.00	1,973,271.00	516,912.00	2,537,877.00	1,057,659.00	3,825,862.00	3,117,889.00	935,095.00	1,459,016.00	372,981.00	2,314,537.00	4,862,580.00	2,767.00	1,995,009.00	43,181,834.00
Total Projected Revenue	1,610,000.00	7,154,378.00	-	1,357,105.00	1,577,315.00	2,210,000.00	374,750.00	866,903.00	480,288.00	258,941.00	498,650.00	1,847,990.00	-	-	-	-	34,412,488.00
Total Operating Expenses	(270,000.00)	-	(250,000.00)	-	-	-	-	-	-	-	-	(704,821.00)	-	-	-	-	(9,233,393.94)
Total Available Funds	1,676,234.00	7,107,087.00	(161,458.00)	3,330,376.00	2,094,227.00	4,747,877.00	1,432,409.00	4,692,765.00	3,598,177.00	1,194,036.00	1,957,666.00	1,516,150.00	2,314,537.00	4,862,580.00	2,767.00	1,995,009.00	68,360,928.06
Total CIP Requests	(1,570,000.00)	(7,116,124.00)	(184,000.00)	(3,312,710.00)	(1,794,227.00)	(2,577,089.00)	(1,432,409.00)	(624,710.00)	(2,950,750.00)	(1,192,739.00)	(1,957,666.00)	(1,241,622.00)	(5,796,000.00)	(8,825,000.00)	(5,000.00)	(4,082,730.00)	(44,662,776.00)
Reserve Percentage																	
Operating Reserve																	(1,648,245.50)
Interfund Transfers		213,200.00	515,000.00	(17,666.00)		(286,453.00)							3,500,000.00	4,000,000.00	10,000.00	3,100,000.00	-
Debt Service			(164,697.00)			63,345.00		(11,570.00)	(11,089.00)	(1,297.00)							(3,782,297.50)
Bond Proceeds																	-
Restricted Funds for Future Years																	-
Projected Ending Fund Balance, net	106,234.00	204,163.00	4,845.00	-	300,000.00	1,947,680.00		4,056,485.00	636,338.00	-	-	274,528.00	18,537.00	37,580.00	7,767.00	1,012,279.00	8,500,202.00
<b>Transportation</b>																	
Annual Sidewalk New Construction and Repair						210,000.00											210,000.00
<b>Developer Reimbursement Projects</b>							1,432,409.00										1,432,409.00
T-013 - Commons Blvd - Valley Hills Blvd to Whistler Blvd - \$325K																	-
T-014 - Commons Blvd - Roundabout to Valley Hills Blvd - \$198K																	-
T-015 - Commons Blvd - US40 to Commons Blvd Rndabout - \$284K																	-
T-020 - Whistler Blvd - \$127,120																	-
T-042 - Commons Blvd RAB \$1.392M																	-
<b>Developer Reimbursement Projects</b>				1,929,080.00													1,929,080.00
T-029 - 600 East - 1300 S to Hidden Creek Lane - \$782,100																	-
T-040 - 1200 East - 1200 S to Hwy 40 - \$130,200																	-
T-041 - Southfield Rd - 100 S to 1200 S - \$788,249																	-
T-054 - 150 East - Coyote Lane to 700 North - \$378,400																	-
T-069 - 1900 South - Mill Road to 500 East - \$101,000																	-
T-020b - 650 South - South Field Rd to City Boundry				365,500.00													365,500.00
T-046 - 100 West - 500 North to 1000 South						1,880,000.00											1,880,000.00
T-060 - Annual Road Maintenance, Seal, Stripe, Cracks						75,000.00											75,000.00
T-064 - Intersection Align Hwy 40 and Mill Rd UDOT				290,130.00		12,089.00											302,219.00
T-070 - Downtown Parking - 400 N to 500 S				140,000.00													140,000.00
T-075 - Mill Road & 1200 S Roundabout				100,000.00													100,000.00
T-086 - Airport Road & 600 E Roundabout				488,000.00													488,000.00
T-091 - Annual Traffic Calming Improvements						200,000.00											200,000.00
T-092 - Main Street Signalized Crossing Enhancement						200,000.00											200,000.00
<b>Sewer</b>																	
Callaway Drive Easement Road														60,000.00			60,000.00
<b>Developer Reimbursement Projects</b>									587,750.00								587,750.00
S-004 - 600 East - 1200 S to 1900 S (Hidden Cl Ln) (15") - \$334,640																	-
S-024 - 1500 W - 100 S to 1200 S (12") - \$253,110																	-
S-025 - Sage Brush Spring Creek Canal - 300 N to 100 S (24")									250,000.00								250,000.00
S-026 - SR113 - 800 W to 930 W									1,042,000.00								1,042,000.00
S-027 - SR113 - 930 W to South Field Road									1,071,000.00								1,071,000.00
S-047 - Central Heber Sewer Replacement - Phase 1														8,157,000.00			8,157,000.00
S-050 - 100 West Sewer Replacement														593,000.00			593,000.00
<b>Water</b>																	
<b>Developer Reimbursement Projects</b>								624,710.00									624,710.00
W-008 - 1900 South - US 40 to Mill Road (12-inch) - \$176,710																	-
W-067 - 500 East - 1200 S to 1900 S (8-inch) - \$448K																	-
Badger Ultrasonic/LTE Water Meters													260,000.00				260,000.00
Composite Meter Lids													80,000.00				80,000.00
Meter Vaults													100,000.00				100,000.00
Water System Water Loss/Theft Solutions													300,000.00				300,000.00
W-071 - Central Heber Water Replacement - Phase 1													4,419,000.00				4,419,000.00
W-074 - 100 West Water Replacement													625,000.00				625,000.00
<b>Capital Improvement Program Total</b>	<b>1,570,000.00</b>	<b>7,116,124.00</b>	<b>184,000.00</b>	<b>3,312,710.00</b>	<b>1,794,227.00</b>	<b>2,577,089.00</b>	<b>1,432,409.00</b>	<b>624,710.00</b>	<b>2,950,750.00</b>	<b>1,192,739.00</b>	<b>1,957,666.00</b>	<b>1,241,622.00</b>	<b>5,796,000.00</b>	<b>8,825,000.00</b>	<b>5,000.00</b>	<b>4,082,730.00</b>	<b>44,662,776.00</b>



# Heber City Corporation Budget Book



**Tentative Version - 4/29/2025**



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# **INTRODUCTION**

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# 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**

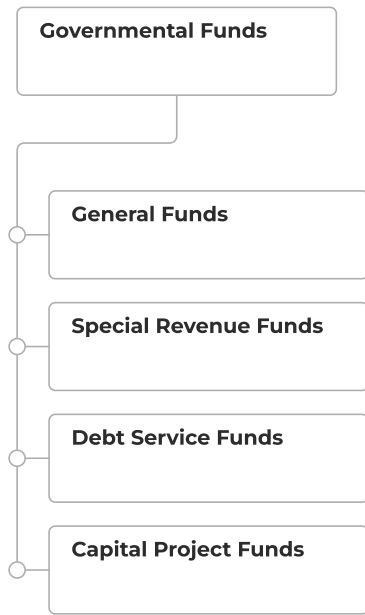
Proprietary funds include enterprise and internal service funds, which are measured by the determination of full cost recovery. The generally accepted accounting principles for proprietary funds are those applicable to business in the private sector, so these funds are maintained on the accrual basis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

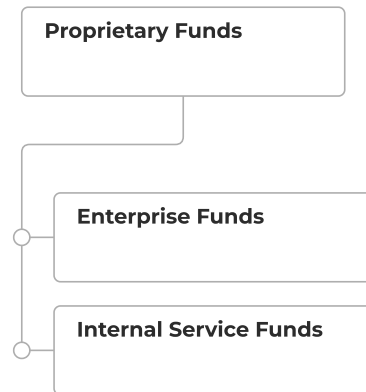
- Water Services
- Sewer Services
- Storm Water Services
- Secondary water Services

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

### Governmental Fund Structure



### Proprietary Funds Structure



## 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 \$10,000.
2. Lifespan greater than one year.
3. Item required to be placed on City's fixed asset list and depreciated.

# Budget Calendar

EXHIBIT A  
HEBER CITY FISCAL YEAR 2026 BUDGET CALENDAR

DATE	DESCRIPTION
November	Work begins on capital projects and 5-year budget forecasts for General Fund Update financial policies, if necessary
Tuesday, December 3	Council adopts Budget Calendar for FY 2026
By end of January	Council Strategic Retreat: Council determines strategic direction for FY 2026 and details budget priorities
By end of January	Staff Planning Retreat: Staff implements Council's top budget priorities
By end of January	Budget instructions distributed to Department Directors City Manager conducts budget workshop with staff
January/February	City Manager and Finance Director work on revenue projections Department's work on operating and capital budgets
Thursday, February 13	Personnel requests due by <u>5 PM</u>
Thursday, February 27	County notified of date, time and place of first public hearing at which the budget will be discussed <sup>1</sup>
Monday, March 3	Capital Project Budgets, and Operating Budgets requests due by <u>5 PM</u>
Week of March 10	City Manager and Finance Director conduct budget reviews with Department Directors and completes revenue projections for all funds
March 17 - April 14	City Manager & Finance Director complete the preparation of the Tentative Budget and computes the Tentative Millage Rate necessary to support the proposed Tentative Budget
Friday, April 25	Tentative Budget and Tentative Millage Rate submitted to City Council <sup>2</sup>
April 29 - May 6	Mayor & City Council review Tentative Budget with City Manager & Staff One budget workshop to review operating budgets for all funds One budget workshop to review capital requests and misc. items
Tuesday, May 6	Tentative Budget tentatively adopted by City Council and Public Hearing date set for adoption of Final Budget <sup>3</sup>
May 7 - May 26	City Manager and Finance Director prepare Final Budget based on Council's direction
Tuesday, May 27	Issue notice to WAVE, Public Notice Website and placed on City web site of Public Hearing (Published 7 days prior to Public Hearing) to consider adoption of Final Budget <sup>4</sup>
Friday, May 23	Final Budget distributed to Council, Staff and Public 10 days prior to adoption of final budget <sup>5</sup>
Tuesday, June 3	Public Hearing on the Final Budget <sup>6</sup> Adopt Final Budget by resolution <sup>7</sup> Adopt final tax rate by resolution <sup>8</sup>
Tuesday, June 10	Forward final Tax Rate to County Auditor <sup>9</sup>
Saturday, July 20	Final certified copy of budget filed with State Auditor within 30 days after adoption <sup>10</sup>

# Budget Calendar

## EXHIBIT A

### HEBER CITY FISCAL YEAR 2026 BUDGET CALENDAR

<b>NOTE: If the City decides to consider an increase the certified tax rate, the City would not adopt the budget in June and the calendar would be modified by following actions:</b>	
Thursday, May 29	Notify the County Auditor and Tax Commission of the date, time and place of the public hearing <sup>11</sup>
Tuesday, June 10	Forward proposed Tax Rate to County Auditor <sup>12</sup>
Thursday, July 17	Issue public notice of Public Hearing for adoption of FY 2026 Tax Levy <sup>13</sup>
Tuesday, August 19	Council holds Public Hearing on proposed augmented tax levy <sup>14</sup> Council adopts Resolution approving augmented tax levy <sup>15</sup> Council adopt Resolution approving Final Budget <sup>16</sup>
Wednesday, August 20	Final certified copy of budget filed with State Auditor within 30 days after adoption <sup>17</sup>

1. 59-2-919(8)(a)(i)(A): A fiscal year taxing entity shall, on or before March 1, notify the county legislative body in which the fiscal year taxing entity is located of the date, time, and place of the first public hearing at which the fiscal year taxing entity's annual budget will be discussed.
2. 10-6-111(1)(a): On or before the first regularly scheduled meeting of the governing body in the last May of the current period, the budget officer shall prepare for the ensuing fiscal period, and file with the governing body, a tentative budget for each fund for which a budget is required.
3. 10-6-111(3)(a)(i): A governing body in any regular public hearing or special public hearing shall review, consider, and tentatively adopt each tentative budget.
4. 10-6-113: At the meeting at which each tentative budget is adopted, the governing body shall establish the time and place of a public hearing to consider its adoption and shall order that notice of the public hearing be published for the city, as a class A notice under Section 630-30-102, for at least seven days before the day of the hearing.
5. 10-6-112: Each tentative budget adopted by the governing body and all supporting schedules and data shall be a public record in the office of the city auditor or the city recorder, available for public inspection for a period of at least 30 days prior to the adoption of a final budget, as hereinafter provided.
6. 10-6-114: At the time and place advertised, or at any time and place to which the public hearing may be adjourned, the governing body shall hold a public hearing on the budgets tentatively adopted. All interested persons in attendance shall be given an opportunity to be heard, for or against, the estimates of revenue and expenditures or any item thereof in the tentative budget of any fund.
7. 10-6-118(1): 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.
8. 59-2-912(1): The governing body of each taxing entity shall before June 22 of each year: (a) adopt a proposed tax rate, or, if the tax rate is not more than the certified tax rate, a final tax rate for the taxing entity.
9. 10-6-134: The city recorder shall certify the ordinance or resolution setting the levy to the county auditor, or auditors if the municipality is located in more than one county, before the fifteenth day of June of each year.
10. 10-6-118(2): 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.
11. 59-2-919(8)(a)(i): (i) A fiscal year taxing entity shall, on or before June 1, notify the commission and the county auditor of the date, time, and place of the public hearing described in Subsection (4)(b).
12. 59-2-920(1): If a taxing entity, after fulfilling the requirements of Section 59-2-919, adopts a resolution to levy a tax rate that exceeds the taxing entity's certified tax rate, the taxing entity shall forward the resolution to the tax commission along with the statement of the amount and purpose of the levy required under Sections 59-2-912 and 59-2-913.
13. 59-2-919(6)(e)(i)(A): The advertisement shall be run once each week for the two weeks before a taxing entity conducts a public hearing.
14. 59-2-919(4)(c): A fiscal year taxing entity may levy a tax rate that exceeds the fiscal year taxing entity's certified tax rate if the fiscal year, taxing entity conducts a public hearing.
15. 10-6-133(1)(a): Before September 1 in the case of a property tax rate increase under Sections 59-2-919 through 59-2-923, the governing body of each city, including charter cities, at a regular meeting or special meeting called for that purpose, shall by ordinance or resolution set the real and personal property tax levy for various municipal purposes.
16. 59-2-919(9)(c): A public hearing on levying a tax rate that exceeds a fiscal year taxing entity's certified tax rate may coincide with a public hearing on the fiscal year taxing entity's proposed annual budget.
17. 59-2-920(1): If a taxing entity adopts a resolution to levy a tax rate that exceeds the taxing entity's certified tax rate, the taxing entity shall forward the resolution to the tax commission along with the statement of the amount and purpose of the levy.

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# **BUDGET OVERVIEW**

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## Personnel Changes

In FY2026, the City added two full-time positions and two seasonal positions for a total of 3 additional FTE city-wide.

- Police Officer - 1.00 FTE for total compensation of \$134,884
- Public Works Storm Water Lead - 1.00 FTE for total compensation of \$135,328
- Two Public Works Sewer/Storm Water Seasonal Worker - .50 FTE for total compensation of \$40,475

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# DEPARTMENTS

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# General Fund Revenues

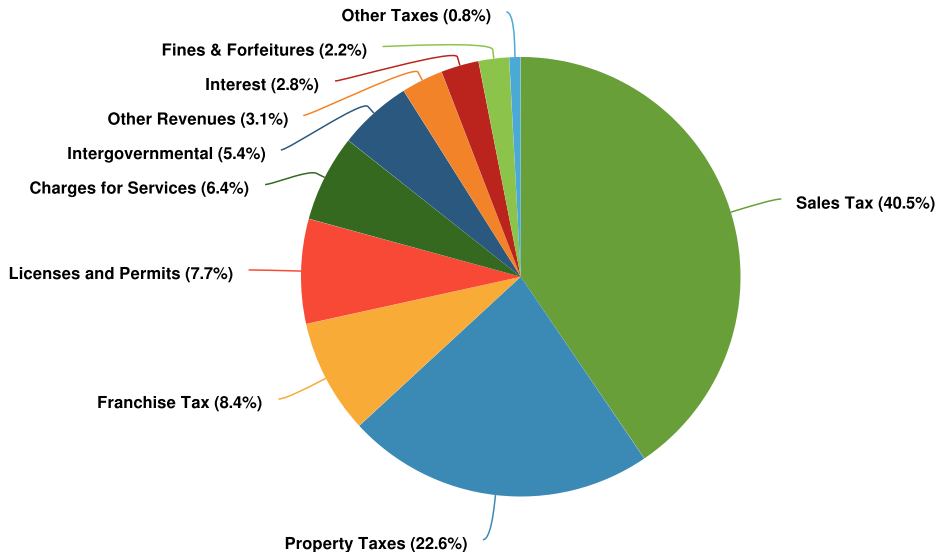
Revenues for the General Fund come from a variety of sources. Key revenue streams include:

- 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.
- 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.
- 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.
- 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.
- Fines and Forfeitures:** Revenues from fines and penalties imposed for violations of city laws and regulations, such as traffic violations and code enforcement actions.
- 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 2026 Revenues by Source



Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						

<b>Name</b>	<b>FY2023 Actuals</b>	<b>FY2024 Actuals</b>	<b>FY2025 Budgeted</b>	<b>FY2025 Projected</b>	<b>FY2026 Budgeted</b>	<b>FY2025 Budgeted vs. FY2026 Budgeted (% Change)</b>
Property Taxes	\$2,393,092	\$2,936,195	\$3,504,783	\$3,488,217	\$4,059,134	15.8%
Sales Tax	\$6,452,700	\$6,603,897	\$7,055,534	\$6,961,211	\$7,260,542	2.9%
Franchise Tax	\$1,385,399	\$1,434,573	\$1,285,659	\$1,285,659	\$1,506,301	17.2%
Other Taxes	\$207,957	\$787,023	\$715,000	\$140,000	\$150,000	-79%
Licenses and Permits	\$1,782,232	\$1,919,583	\$1,282,695	\$2,059,381	\$1,380,745	7.6%
Charges for Services	\$269,467	\$267,356	\$271,500	\$505,250	\$1,146,100	322.1%
Intergovernmental	\$422,484	\$636,965	\$418,828	\$834,502	\$968,460	131.2%
Fines & Forfeitures	\$395,624	\$454,240	\$301,000	\$529,300	\$400,300	33%
Interest	\$1,723,409	\$568,744	\$414,369	\$600,000	\$500,000	20.7%
Other Revenues	\$264,460	\$353,136	\$418,870	\$587,311	\$552,100	31.8%
<b>Total Revenue Source:</b>	<b>\$15,296,824</b>	<b>\$15,961,712</b>	<b>\$15,668,238</b>	<b>\$16,990,831</b>	<b>\$17,923,682</b>	<b>14.4%</b>

# General Fund Expenditures

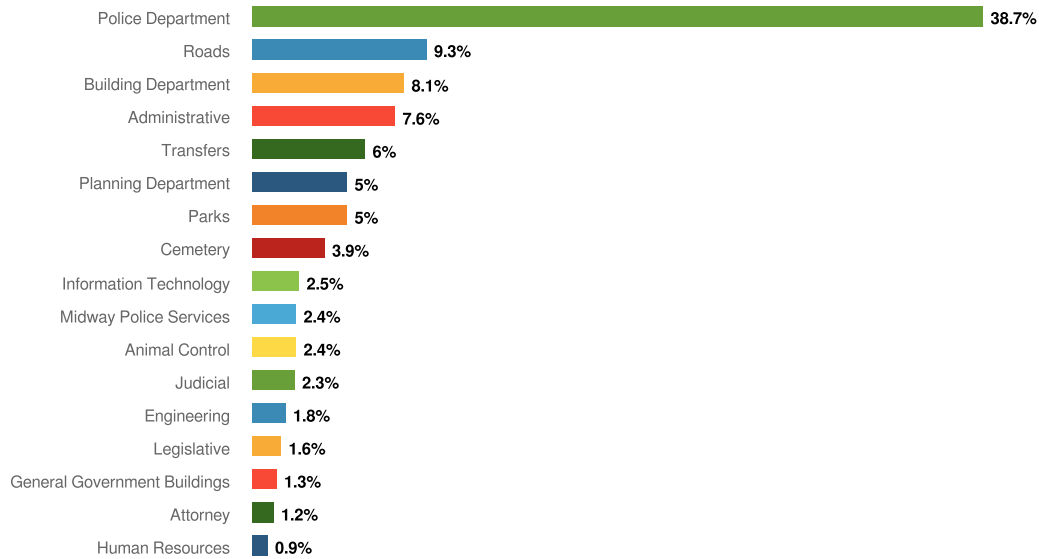
The General Fund Expenditures reflect Heber City's commitment to providing essential services and maintaining a high quality of life for its residents. These expenditures cover a wide range of departments, each playing a crucial role in the city's operations and community well-being. Key expenditure 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. **Midway Police Services:** Expenditure for law enforcement services, including officer salaries, benefits, equipment and operational costs for Midway City.
14. **Roads:** Expenses for the maintenance and improvement of city streets, sidewalks, and other transportation infrastructure to ensure safe and efficient mobility.
15. **Cemetery:** Costs associated with the operation and maintenance of the city cemetery, including groundskeeping, plot sales, and burial services.
16. **Parks:** Expenditures for the development, maintenance, and operation of city parks and recreational facilities, promoting community health and wellness.

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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Legislative	\$342,385	\$354,903	\$246,115	\$296,427	\$278,643	13.2%
Judicial	\$322,024	\$383,669	\$392,027	\$403,909	\$411,435	5%
Administrative	\$1,698,035	\$1,047,190	\$1,105,627	\$1,347,955	\$1,364,375	23.4%
General Government Buildings	\$197,363	\$272,273	\$224,695	\$276,639	\$241,786	7.6%
Attorney	\$251,895	\$233,797	\$217,647	\$220,050	\$208,975	-4%
Human Resources	\$0	\$143,763	\$186,550	\$158,888	\$154,715	-17.1%
Information Technology	\$0	\$168,237	\$322,220	\$394,319	\$449,820	39.6%
Engineering	\$739,595	\$391,673	\$352,695	\$324,980	\$326,678	-7.4%
Building Department	\$1,015,285	\$1,166,576	\$1,145,464	\$1,233,175	\$1,444,814	26.1%
Planning Department	\$743,591	\$646,075	\$792,131	\$746,857	\$901,813	13.8%
Police Department	\$5,092,801	\$6,194,169	\$6,298,307	\$7,203,675	\$6,934,747	10.1%
Animal Control	\$371,338	\$384,616	\$414,226	\$393,612	\$428,814	3.5%
Midway Police Services	\$0	\$0	\$0	\$309,982	\$431,992	N/A
Roads	\$1,453,836	\$1,523,513	\$1,604,264	\$1,636,842	\$1,667,589	3.9%
Parks	\$524,288	\$726,253	\$814,823	\$908,730	\$901,695	10.7%
Trails, Arts and Parks Tax	\$0	\$284,288	\$600,000	\$0	\$0	-100%
Cemetery	\$485,332	\$551,445	\$750,914	\$740,320	\$691,802	-7.9%
Transfers	\$2,568,630	\$477,470	\$200,532	\$394,470	\$1,082,490	439.8%
<b>Total Expenditures:</b>	<b>\$15,806,398</b>	<b>\$14,949,910</b>	<b>\$15,668,238</b>	<b>\$16,990,831</b>	<b>\$17,922,182</b>	<b>14.4%</b>

# Legislative Department



**Heidi Franco**  
Heber City Mayor

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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$160,164	\$163,001	\$158,249	\$158,249	\$158,255	0%
EMPLOYEE BENEFITS	\$12,872	\$1,755	\$154	\$140	\$306	99.2%
FICA AND MEDICARE	\$0	\$11,043	\$12,253	\$12,530	\$12,253	0%
<b>Total Salaries and Benefits:</b>	<b>\$173,036</b>	<b>\$175,799</b>	<b>\$170,655</b>	<b>\$170,919</b>	<b>\$170,814</b>	<b>0.1%</b>
<b>Operations</b>						
BOOKS, SUBSCRIPT & MEMBERSHIPS	\$30,031	\$17,122	\$17,000	\$18,450	\$19,000	11.8%
TRAVEL	\$3,462	\$3,123	\$5,000	\$3,500	\$3,500	-30%
OFFICE SUPPLIES	\$260	\$257	\$200	\$50	\$200	0%
UTILITIES	\$0	-\$4	\$1,430	\$1,000	\$0	-100%
TELEPHONE	\$5,606	\$3,446	\$4,580	\$2,480	\$3,829	-16.4%
PROF. & TECHNICAL SERVICES	\$31,652	\$288	\$0	\$0	\$0	0%
MEALS	\$0	\$5,472	\$2,500	\$5,000	\$2,500	0%
ELECTION COSTS	\$43	\$16,750	\$0	\$0	\$35,000	N/A
INSURANCE	\$2,957	\$2,998	\$3,300	\$2,578	\$2,800	-15.2%
MISCELLANEOUS	\$1,579	\$1,198	\$1,000	\$1,500	\$1,000	0%

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
EQUIPMENT	\$364	\$364	\$450	\$450	\$0	-100%
INTERNAL SERVICE CHARGE - IT	\$0	\$2,895	\$0	\$0	\$0	0%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$3,024	\$0	\$0	\$0	0%
DISCRETIONARY FUNDS	\$93,395	\$111,121	\$40,000	\$90,500	\$40,000	0%
<b>Total Operations:</b>	<b>\$169,349</b>	<b>\$168,054</b>	<b>\$75,460</b>	<b>\$125,508</b>	<b>\$107,829</b>	<b>42.9%</b>
<b>Capital Outlay</b>						
CAPITAL EQUIPMENT	\$0	\$11,050	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$11,050</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total General Fund:</b>	<b>\$342,385</b>	<b>\$354,903</b>	<b>\$246,115</b>	<b>\$296,427</b>	<b>\$278,643</b>	<b>13.2%</b>

# Judicial Department



**Randy Birch**  
Judge

The City Attorney's Office is responsible for prosecuting criminal cases in the Heber City Justice Court. The office promotes public safety by enforcing state laws and city ordinances through the fair and effective prosecution of misdemeanor and infraction cases. The City Attorney also provides legal support to the City Manager's Office, City Council, and City Departments as needed to ensure compliance with applicable laws and regulations.

## Department Responsibilities Judicial

- Administration of Heber City Justice Court
- Adjudication of misdemeanors, infractions, and traffic cases
- Case processing and court operations
- Public access to court services and records
- Support for defendants, victims, and attorneys

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$216,142	\$254,839	\$258,937	\$274,235	\$269,086	3.9%
OVERTIME	\$487	\$1,140	\$0	\$1,000	\$650	N/A
EMPLOYEE BENEFITS	\$76,212	\$71,435	\$78,380	\$71,615	\$71,082	-9.3%
FICA AND MEDICARE	\$0	\$17,331	\$20,530	\$20,530	\$20,748	1.1%
<b>Total Salaries and Benefits:</b>	<b>\$292,841</b>	<b>\$344,745</b>	<b>\$357,847</b>	<b>\$367,380</b>	<b>\$361,566</b>	<b>1%</b>
<b>Operations</b>						
BOOKS, SUBSCRIPT & MEMBERSHIP	\$168	\$263	\$600	\$600	\$500	-16.7%
TRAVEL	\$1,499	\$2,057	\$2,000	\$1,750	\$1,750	-12.5%
OFFICE SUPPLIES	\$2,354	\$2,275	\$3,500	\$3,000	\$3,000	-14.3%
EQUIP. MAINTENANCE	\$610	\$1,064	\$1,100	\$1,100	\$1,100	0%
UTILITIES	\$11,697	\$11,512	\$12,870	\$12,520	\$12,910	0.3%
TELEPHONE	\$998	\$576	\$710	\$640	\$439	-38.2%
PROFESSIONAL SERVICES	\$7,312	\$5,202	\$5,200	\$4,200	\$0	-100%
MEALS	\$0	\$31	\$0	\$0	\$0	0%
INSURANCE	\$1,971	\$2,048	\$2,200	\$1,719	\$1,870	-15%
MISCELLANEOUS	\$1,331	\$6,939	\$4,000	\$8,900	\$8,500	112.5%
EQUIPMENT	\$1,243	\$28	\$2,000	\$2,000	\$0	-100%
INTERNAL SERVICE CHARGE - IT	\$0	\$3,387	\$0	\$0	\$0	0%

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$3,542	\$0	\$0	\$19,800	N/A
<b>Total Operations:</b>	<b>\$29,183</b>	<b>\$38,924</b>	<b>\$34,180</b>	<b>\$36,429</b>	<b>\$49,869</b>	<b>45.9%</b>
<b>Capital Outlay</b>						
BUILDING	\$0	\$0	\$0	\$100	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>0%</b>
<b>Total General Fund:</b>	<b>\$322,024</b>	<b>\$383,669</b>	<b>\$392,027</b>	<b>\$403,909</b>	<b>\$411,435</b>	<b>5%</b>
<b>Total General Fund:</b>	<b>\$322,024</b>	<b>\$383,669</b>	<b>\$392,027</b>	<b>\$403,909</b>	<b>\$411,435</b>	<b>5%</b>
<b>Total General Fund:</b>	<b>\$322,024</b>	<b>\$383,669</b>	<b>\$392,027</b>	<b>\$403,909</b>	<b>\$411,435</b>	<b>5%</b>

# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$918,309	\$391,019	\$420,360	\$455,000	\$468,008	11.3%
OVERTIME	\$8,148	\$9,308	\$3,807	\$10,200	\$5,618	47.6%
EMPLOYEE BENEFITS	\$310,972	\$121,675	\$138,583	\$140,000	\$143,539	3.6%
FICA AND MEDICARE	\$0	\$27,015	\$34,228	\$34,228	\$36,947	7.9%
<b>Total Salaries and Benefits:</b>	<b>\$1,237,429</b>	<b>\$549,017</b>	<b>\$596,977</b>	<b>\$639,428</b>	<b>\$654,113</b>	<b>9.6%</b>
<b>Operations</b>						
BOOKS, SUBSCRIPT & MEMBERSHIPS	\$8,968	\$4,535	\$8,500	\$5,800	\$6,000	-29.4%
PUBLIC NOTICES	\$3,599	\$899	\$3,500	\$3,500	\$3,500	0%
TRAVEL	\$11,039	\$10,548	\$11,110	\$9,200	\$9,200	-17.2%
OFFICE SUPPLIES	\$4,824	\$3,836	\$5,000	\$3,200	\$4,000	-20%
EQUIP. SUPPLIES & MAINTENANCE	\$5,039	\$3,913	\$5,000	\$7,250	\$5,000	0%
UTILITIES	\$16,092	\$14,059	\$4,810	\$6,950	\$18,350	281.5%
TELEPHONE	\$4,762	\$4,538	\$3,880	\$3,491	\$3,057	-21.2%
GASOLINE	\$0	\$0	\$0	\$150	\$50	N/A
PROFESSIONAL SERVICES	\$237,520	\$331,981	\$341,000	\$341,000	\$413,315	21.2%
TRAINING	\$15,429	\$13,415	\$12,500	\$8,000	\$9,200	-26.4%
MEALS	\$0	\$2,688	\$2,000	\$2,700	\$2,720	36%
COURT APPT. ATTNY & TRANSLATOR	\$32,768	\$27,542	\$18,000	\$37,000	\$37,000	105.6%
SPECIAL SUPPLIES	\$2,058	\$2,116	\$750	\$750	\$1,500	100%
BUSINESS LICENSING	\$364	\$0	\$450	\$450	\$450	0%
INSURANCE	\$2,957	\$3,721	\$4,100	\$3,036	\$3,290	-19.8%
BANK FEES	\$0	\$0	\$0	\$200,000	\$200,000	N/A
MISCELLANEOUS	\$67,622	\$113,048	\$65,000	\$10,000	\$5,000	-92.3%
EQUIPMENT	\$5,598	\$4,908	\$3,000	\$36,000	\$4,690	56.3%
INTERNAL SERVICE CHARGE - IT	\$0	\$15,194	\$0	\$0	\$0	0%
CITY MANAGER DISCRETIONARY	\$33,461	\$33,969	\$30,000	\$40,000	\$30,000	0%
INTERNAL SERVICE OFFSET	\$0	-\$99,412	-\$31,300	-\$31,300	-\$53,940	72.3%
<b>Total Operations:</b>	<b>\$452,100</b>	<b>\$491,498</b>	<b>\$487,300</b>	<b>\$687,177</b>	<b>\$702,382</b>	<b>44.1%</b>
<b>Capital Outlay</b>						
INTERNAL SERVICE CHARGE - FLEET	\$0	\$0	\$14,350	\$14,350	\$880	-93.9%
LEADERSHIP ACADEMY	\$8,506	\$6,675	\$7,000	\$7,000	\$7,000	0%
<b>Total Capital Outlay:</b>	<b>\$8,506</b>	<b>\$6,675</b>	<b>\$21,350</b>	<b>\$21,350</b>	<b>\$7,880</b>	<b>-63.1%</b>
<b>Total General Fund:</b>	<b>\$1,698,035</b>	<b>\$1,047,190</b>	<b>\$1,105,627</b>	<b>\$1,347,955</b>	<b>\$1,364,375</b>	<b>23.4%</b>
<b>Total General Fund:</b>	<b>\$1,698,035</b>	<b>\$1,047,190</b>	<b>\$1,105,627</b>	<b>\$1,347,955</b>	<b>\$1,364,375</b>	<b>23.4%</b>
<b>Total General Fund:</b>	<b>\$1,698,035</b>	<b>\$1,047,190</b>	<b>\$1,105,627</b>	<b>\$1,347,955</b>	<b>\$1,364,375</b>	<b>23.4%</b>

# General Government Buildings



**Steve Simpson**  
General Government Building Lead

The General Government Buildings Department, under the direction of the Chief Building Inspector, is responsible for the maintenance, repair, and operation of City-owned facilities. The department ensures that City buildings are safe, functional, and well-maintained to support the delivery of public services. General Government Buildings staff coordinate facility maintenance, improvements, and custodial services to provide a clean, safe, and welcoming environment for employees and the public.

## Department Responsibilities General Government Building

- Maintenance and repair of City facilities
- Building improvements and upgrades
- Facility operations and management
- Custodial services coordination
- Safety and accessibility compliance

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$54,678	\$62,085	\$59,618	\$63,123	\$69,753	10.5%
OVERTIME	\$3,512	\$2,000	\$2,891	\$1,505	\$1,938	28.8%
EMPLOYEE BENEFITS	\$31,925	\$33,180	\$31,331	\$31,276	\$32,886	5.1%
FICA AND MEDICARE	\$0	\$4,750	\$4,180	\$4,972	\$5,512	10.9%
<b>Total Salaries and Benefits:</b>	<b>\$90,115</b>	<b>\$102,015</b>	<b>\$98,020</b>	<b>\$100,875</b>	<b>\$110,089</b>	<b>9.1%</b>
<b>Operations</b>						
UNIFORM ALLOWANCE	\$294	\$1,100	\$48	\$300	\$630	110%
TRAVEL	\$0	\$500	\$0	\$500	\$0	-100%
OFFICE SUPPLIES	\$0	\$100	\$90	\$100	\$100	0%
EQUIP. SUPPLIES & MAINTENANCE	\$261	\$1,700	\$102	\$1,500	\$1,500	0%
BUILDINGS & GROUNDS	\$55,499	\$110,000	\$126,232	\$60,000	\$70,000	16.7%
UTILITIES	\$351	\$400	\$525	\$420	\$0	-100%
TELEPHONE	\$869	\$900	\$938	\$900	\$807	-10.3%
PROFESSIONAL SERVICES	\$28,327	\$24,885	\$19,004	\$25,600	\$106,700	316.8%
TRAINING	\$0	\$1,500	\$0	\$1,500	\$1,500	0%
MEALS	\$0	\$0	\$0	\$200	\$0	-100%
SPECIAL SUPPLIES	\$34	\$5,000	\$729	\$5,000	\$5,000	0%
INSURANCE	\$15,531	\$17,100	\$17,082	\$19,000	\$18,960	-0.2%
EQUIPMENT	\$183	\$2,400	\$1,713	\$3,000	\$3,000	0%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
INTERNAL SERVICE CHARGE - IT	\$0	\$928	\$928	\$0	\$0	0%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$820	\$972	\$0	\$0	0%
INTERNAL SERVICE OFFSET	\$0	\$0	\$0	\$0	-\$82,300	N/A
<b>Total Operations:</b>	<b>\$101,349</b>	<b>\$167,333</b>	<b>\$168,363</b>	<b>\$118,020</b>	<b>\$125,897</b>	<b>6.7%</b>
<b>Capital Outlay</b>						
INTERNAL SERVICE CHARGES - FLEET	\$5,899	\$5,300	\$5,890	\$5,800	\$5,800	0%
<b>Total Capital Outlay:</b>	<b>\$5,899</b>	<b>\$5,300</b>	<b>\$5,890</b>	<b>\$5,800</b>	<b>\$5,800</b>	<b>0%</b>
<b>Total General Fund:</b>	<b>\$197,363</b>	<b>\$274,648</b>	<b>\$272,273</b>	<b>\$224,695</b>	<b>\$241,786</b>	<b>7.6%</b>
<b>Total General Fund:</b>	<b>\$197,363</b>	<b>\$274,648</b>	<b>\$272,273</b>	<b>\$224,695</b>	<b>\$241,786</b>	<b>7.6%</b>
<b>Total General Fund:</b>	<b>\$197,363</b>	<b>\$274,648</b>	<b>\$272,273</b>	<b>\$224,695</b>	<b>\$241,786</b>	<b>7.6%</b>

# Attorney Department



**Mark Smedley**  
City Prosecutor

The City Attorney's Office is responsible for prosecuting criminal cases in the Heber City Justice Court. The office promotes public safety by enforcing state laws and city ordinances through the fair and effective prosecution of misdemeanor and infraction cases. The City Attorney also provides legal support to the City Manager's Office, City Council, and City Departments as needed to ensure compliance with applicable laws and regulations.

## Department Responsibilities Attorney

- Prosecution of misdemeanors and infractions
- Representation in Heber City Justice Court
- Legal review and enforcement of city ordinances
- Support for law enforcement investigations
- Legal advice to Departments

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$160,222	\$138,300	\$147,405	\$148,253	\$146,410	-1.2%
OVERTIME	\$0	\$0	\$3,595	\$410	\$0	-100%
EMPLOYEE BENEFITS	\$69,905	\$65,715	\$60,932	\$48,662	\$43,365	-10.9%
FICA AND MEDICARE	\$0	\$10,580	\$10,733	\$11,031	\$10,793	-2.2%
<b>Total Salaries and Benefits:</b>	<b>\$230,127</b>	<b>\$214,595</b>	<b>\$222,665</b>	<b>\$208,357</b>	<b>\$200,568</b>	<b>-3.7%</b>
<b>Operations</b>						
UNIFORM ALLOWANCE	\$120	\$0	\$70	\$200	\$200	0%
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$0	\$200	\$871	\$700	\$750	7.1%
PUBLIC NOTICES	\$80	\$0	\$0	\$0	\$100	N/A
TRAVEL	\$2,666	\$1,000	\$2,571	\$1,600	\$1,700	6.3%
OFFICE SUPPLIES	\$375	\$250	\$27	\$250	\$250	0%
EQUIPMENT, SUPPLIES & MAINTENANCE	\$1,728	\$1,500	\$688	\$1,000	\$900	-10%
UTILITIES	\$209	\$250	\$251	\$1,430	\$0	-100%
TELEPHONE	\$1,570	\$1,590	\$1,402	\$1,210	\$1,107	-8.5%
FUEL	\$0	\$0	\$80	\$0	\$0	0%
PROFESSIONAL SERVICES	\$13,394	\$151,250	-\$3,436	\$0	\$500	N/A
TRAINING	\$1,339	\$1,000	\$1,045	\$1,500	\$1,800	20%
MEALS	\$0	\$0	\$440	\$400	\$600	50%
INSURANCE	\$0	\$550	\$0	\$0	\$0	0%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
MISCELLANEOUS	\$0	\$0	\$0	\$500	\$500	0%
EQUIPMENT	\$287	\$250	\$196	\$500	\$0	-100%
INTERNAL SERVICE CHARGE - IT	\$0	\$3,386	\$3,386	\$0	\$0	0%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$3,590	\$3,541	\$0	\$0	0%
<b>Total Operations:</b>	<b>\$21,768</b>	<b>\$164,816</b>	<b>\$11,132</b>	<b>\$9,290</b>	<b>\$8,407</b>	<b>-9.5%</b>
<b>Capital Outlay</b>						
INTERNAL SERVICE CHARGE - FLEET	\$0	\$197	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$197</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total General Fund:</b>	<b>\$251,895</b>	<b>\$379,608</b>	<b>\$233,797</b>	<b>\$217,647</b>	<b>\$208,975</b>	<b>-4%</b>
<b>Total General Fund:</b>	<b>\$251,895</b>	<b>\$379,608</b>	<b>\$233,797</b>	<b>\$217,647</b>	<b>\$208,975</b>	<b>-4%</b>
<b>Total General Fund:</b>	<b>\$251,895</b>	<b>\$379,608</b>	<b>\$233,797</b>	<b>\$217,647</b>	<b>\$208,975</b>	<b>-4%</b>

# Human Resources Department



**Cherie Ashe**  
HR Manager

The Human Resources Department supports Heber City's mission by fostering a workplace culture that attracts, develops, and retains a highly qualified workforce. Human Resources is committed to providing equitable and consistent guidance and support to City departments and employees. This includes ensuring compliance with employment laws and regulations, managing employee benefits and compensation, administering recruitment and hiring processes, and overseeing employee relations and workplace policies. Human Resources also leads professional development, training initiatives, and employee wellness efforts to promote a positive and productive work environment.

Through collaboration and strategic planning, the Human Resources Department partners with leadership to align the City's workforce with organizational goals and community needs. The department also plays a key role in risk management and maintaining a safe and respectful workplace for all employees.

## Department Responsibilities Human Resources

- Recruiting and onboarding
- Employee Benefits and compensation administration
- Training and professional development
- Employee relations and workplace policies
- Compliance with employment laws and regulations
- Risk management and workplace safety
- Performance management and evaluations
- HR data and personnel records management

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$0	\$46,876	\$49,158	\$97,263	\$66,022	-32.1%
EMPLOYEE BENEFITS	\$0	\$50,959	\$19,129	\$25,973	\$28,166	8.4%
FICA AND MEDICARE	\$0	\$3,585	\$2,908	\$7,485	\$5,073	-32.2%
<b>Total Salaries and Benefits:</b>	<b>\$0</b>	<b>\$101,420</b>	<b>\$71,195</b>	<b>\$130,721</b>	<b>\$99,261</b>	<b>-24.1%</b>
<b>Operations</b>						
BOOKS, SUBSCRIPT & MEMBERSHIPS	\$0	\$4,520	\$5,283	\$768	\$964	25.5%
PUBLIC NOTICES	\$0	\$2,100	\$0	\$0	\$0	0%
TRAVEL	\$0	\$80	\$0	\$1,590	\$4,429	178.6%
OFFICE SUPPLIES	\$0	\$400	\$61	\$519	\$600	15.7%
UTILITIES	\$0	\$1,200	\$0	\$720	\$0	-100%
TELEPHONE	\$0	\$480	\$400	\$1,210	\$627	-48.2%
PROFESSIONAL SERVICES	\$0	\$26,411	\$27,144	\$20,700	\$36,625	76.9%
TRAINING	\$0	\$1,679	\$1,592	\$2,258	\$399	-82.3%
MEALS	\$0	\$425	\$608	\$5,330	\$0	-100%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
RECRUITING	\$0	\$14,000	\$12,261	\$3,810	\$3,010	-21%
SPECIAL SUPPLIES	\$0	\$20,500	\$25,219	\$28,025	\$15,800	-43.6%
INTERNAL SERVICE OFFSET	\$0	\$0	\$0	-\$9,100	-\$7,000	-23.1%
<b>Total Operations:</b>	<b>\$0</b>	<b>\$71,795</b>	<b>\$72,568</b>	<b>\$55,830</b>	<b>\$55,454</b>	<b>-0.7%</b>
<b>Total General Fund:</b>	<b>\$0</b>	<b>\$173,215</b>	<b>\$143,763</b>	<b>\$186,550</b>	<b>\$154,715</b>	<b>-17.1%</b>
<b>Total General Fund:</b>	<b>\$0</b>	<b>\$173,215</b>	<b>\$143,763</b>	<b>\$186,550</b>	<b>\$154,715</b>	<b>-17.1%</b>
<b>Total General Fund:</b>	<b>\$0</b>	<b>\$173,215</b>	<b>\$143,763</b>	<b>\$186,550</b>	<b>\$154,715</b>	<b>-17.1%</b>

# Information Technology Department



**Anthon Beales**  
IT Manager

The Information Technology (IT) Department is responsible for maintaining, securing, and advancing the City's technology infrastructure. The department promotes operational efficiency by supporting, planning, and implementing technology solutions. IT oversees network administration, cybersecurity, hardware and software support, telecommunications, and user training to ensure the City's systems are reliable and secure. We strive to provide exceptional service to City Departments, the City Manager's Office, and City Council by delivering timely technical support, strategic planning, and innovative solutions.

## Department Responsibilities Information Technology

- Network administration and security
- Hardware and software support
- System maintenance and upgrades
- Cybersecurity monitoring and response
- Website and application support
- Telecommunications management
- Technology planning and implementation
- User training and support

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$0	\$66,040	\$68,972	\$51,810	\$58,158	12.3%
EMPLOYEE BENEFITS	\$0	\$17,528	\$8,914	\$12,888	\$8,116	-37%
FICA AND MEDICARE	\$0	\$5,051	\$4,515	\$4,287	\$4,467	4.2%
<b>Total Salaries and Benefits:</b>	<b>\$0</b>	<b>\$88,619</b>	<b>\$82,401</b>	<b>\$68,985</b>	<b>\$70,741</b>	<b>2.5%</b>
<b>Operations</b>						
BOOKS, SUBSCRIPT & MEMBERSHIPS	\$0	\$8,170	\$456	\$8,352	\$34,028	307.4%
TRAVEL	\$0	\$0	\$0	\$0	\$1,000	N/A
OFFICE SUPPLIES	\$0	\$500	\$0	\$500	\$0	-100%
EQUIPMENT, SUPPLIES & MAINTENANCE	\$0	\$5,850	\$1,448	\$8,000	\$6,340	-20.7%
TELEPHONE	\$0	\$800	\$1,336	\$1,240	\$11,807	852.2%
PROFESSIONAL SERVICES	\$0	\$36,535	\$180,524	\$257,843	\$309,795	20.1%
SPECIAL SUPPLIES	\$0	\$3,000	\$2,248	\$2,000	\$4,000	100%
EQUIPMENT	\$0	\$27,830	\$13,550	\$17,900	\$74,109	314%
INTERNAL SERVICE OFFSET	\$0	\$0	-\$113,726	-\$42,600	-\$62,000	45.5%
<b>Total Operations:</b>	<b>\$0</b>	<b>\$82,685</b>	<b>\$85,836</b>	<b>\$253,235</b>	<b>\$379,079</b>	<b>49.7%</b>
<b>Total General Fund:</b>	<b>\$0</b>	<b>\$171,304</b>	<b>\$168,237</b>	<b>\$322,220</b>	<b>\$449,820</b>	<b>39.6%</b>

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total General Fund:	\$0	\$171,304	\$168,237	\$322,220	\$449,820	39.6%
Total General Fund:	\$0	\$171,304	\$168,237	\$322,220	\$449,820	39.6%

# Engineering Department



**Russ Funk**  
City Engineer

The Engineering Department is responsible for the planning, design, and review of the City's infrastructure projects. The department supports sustainable growth and quality development by ensuring public improvements meet City standards and regulatory requirements. Engineering oversees the design and construction of streets, water, sewer, storm water, pressurized irrigation and transportation systems, and provides technical support to other City Departments. We strive to provide exceptional service to the City Manager's Office, City Council, developers, and residents by delivering professional engineering guidance, project management, and long-range planning.

## Department Responsibilities Engineering

- Capital project planning and management
- Development review and inspections
- Infrastructure design and construction oversight
- Utility system planning
- Transportation planning and traffic analysis
- Engineering standards development and enforcement
- Technical support to city departments and public

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$434,854	\$150,159	\$202,337	\$152,831	\$162,419	6.3%
OVERTIME	\$80	\$500	\$20	\$66	\$25	-62%
EMPLOYEE BENEFITS	\$174,745	\$45,431	\$63,465	\$48,090	\$47,631	-1%
FICA AND MEDICARE	\$0	\$11,487	\$14,620	\$11,933	\$12,454	4.4%
<b>Total Salaries and Benefits:</b>	<b>\$609,679</b>	<b>\$207,577</b>	<b>\$280,442</b>	<b>\$212,920</b>	<b>\$222,529</b>	<b>4.5%</b>
<b>Operations</b>						
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$954	\$4,100	\$0	\$4,100	\$4,100	0%
PUBLIC NOTICES	\$0	\$0	\$181	\$0	\$0	0%
TRAVEL	\$2,280	\$5,050	\$1,805	\$5,050	\$5,050	0%
OFFICE SUPPLIES	\$867	\$2,300	\$538	\$2,300	\$2,300	0%
EQUIP. SUPPLIES & MAINTENANCE	\$472	\$1,000	\$542	\$1,000	\$1,000	0%
UTILITIES	\$209	\$300	\$245	\$3,390	\$0	-100%
TELEPHONE	\$2,720	\$2,800	\$3,380	\$3,610	\$3,799	5.2%
PROFESSIONAL SERVICES	\$119,625	\$106,426	\$55,640	\$106,125	\$80,900	-23.8%
TRAINING	\$1,843	\$5,400	\$1,301	\$4,800	\$4,800	0%
MEALS	\$68	\$0	\$413	\$1,200	\$1,200	0%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
SPECIAL SUPPLIES	\$0	\$0	\$238	\$0	\$0	0%
EQUIPMENT	\$878	\$11,480	\$31,559	\$8,200	\$1,000	-87.8%
INTERNAL SERVICE CHARGE - IT	\$0	\$7,526	\$7,526	\$0	\$0	0%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$7,947	\$7,863	\$0	\$0	0%
<b>Total Operations:</b>	<b>\$129,916</b>	<b>\$154,329</b>	<b>\$111,231</b>	<b>\$139,775</b>	<b>\$104,149</b>	<b>-25.5%</b>
<b>Capital Outlay</b>						
INTERNAL SERVICE CHARGE - FLEET	\$0	\$436	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$436</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total General Fund:</b>	<b>\$739,595</b>	<b>\$362,342</b>	<b>\$391,673</b>	<b>\$352,695</b>	<b>\$326,678</b>	<b>-7.4%</b>
<b>Total General Fund:</b>	<b>\$739,595</b>	<b>\$362,342</b>	<b>\$391,673</b>	<b>\$352,695</b>	<b>\$326,678</b>	<b>-7.4%</b>
<b>Total General Fund:</b>	<b>\$739,595</b>	<b>\$362,342</b>	<b>\$391,673</b>	<b>\$352,695</b>	<b>\$326,678</b>	<b>-7.4%</b>

# Building Department



**Curt Davis**  
Chief Building Official

The Building Department, under the direction of the Community Development Director, is responsible for ensuring that all construction within the City complies with adopted building codes and safety standards. The department promotes public health, safety, and welfare by reviewing plans, issuing permits, and conducting inspections for residential, commercial, and industrial projects. Building staff also assist residents, contractors, and developers by providing guidance on code requirements and construction standards. We strive to provide exceptional service to the City Manager’s Office, City Council, and the public by delivering timely plan reviews, inspections, and code enforcement.

## Department Responsibilities Building

- Building Plan Review
- Permit issuance and tracking
- Construction inspections
- Building code enforcement
- Compliance with state and local regulations
- Coordination with developers, contractors, and residents

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$426,116	\$456,580	\$449,955	\$546,010	\$607,239	11.2%
OVERTIME	\$802	\$2,000	\$806	\$1,945	\$393	-79.8%
EMPLOYEE BENEFITS	\$198,698	\$213,015	\$182,384	\$313,470	\$340,823	8.7%
FICA AND MEDICARE	\$0	\$34,928	\$30,235	\$41,919	\$46,484	10.9%
<b>Total Salaries and Benefits:</b>	<b>\$625,616</b>	<b>\$706,523</b>	<b>\$663,380</b>	<b>\$903,344</b>	<b>\$994,939</b>	<b>10.1%</b>
<b>Operations</b>						
UNIFORM ALLOWANCE	\$795	\$3,046	\$1,587	\$1,500	\$2,000	33.3%
BOOKS, SUBSCRIPT & MEMBERSHIPS	\$2,585	\$1,700	\$540	\$950	\$1,200	26.3%
TRAVEL	\$923	\$4,500	\$825	\$4,500	\$5,500	22.2%
OFFICE SUPPLIES	\$641	\$500	\$547	\$500	\$700	40%
EQUIPMENT REPAIR & SUPPLIES	\$1,052	\$1,500	\$921	\$950	\$1,200	26.3%
UTILITIES	\$209	\$250	\$247	\$3,390	\$0	-100%
TELEPHONE	\$3,516	\$3,600	\$3,779	\$3,020	\$4,765	57.8%
GASOLINE	\$4,982	\$5,000	\$3,143	\$5,000	\$5,000	0%
PROFESSIONAL SERVICES	\$360,082	\$395,500	\$458,217	\$200,000	\$400,000	100%
TRAINING	\$2,745	\$6,000	\$3,233	\$6,000	\$7,400	23.3%
MEALS	\$0	\$0	\$0	\$0	\$800	N/A

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
SPECIAL SUPPLIES	\$323	\$600	\$218	\$600	\$900	50%
INSURANCE	\$3,904	\$5,500	\$4,089	\$4,500	\$6,290	39.8%
EQUIPMENT	\$537	\$1,100	\$5,364	\$1,100	\$1,100	0%
INTERNAL SERVICE CHARGE - IT	\$0	\$5,952	\$5,952	\$0	\$0	0%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$6,257	\$6,219	\$0	\$0	0%
<b>Total Operations:</b>	<b>\$382,294</b>	<b>\$441,005</b>	<b>\$494,881</b>	<b>\$232,010</b>	<b>\$436,855</b>	<b>88.3%</b>
<b>Capital Outlay</b>						
INTERNAL SERVICE CHARGE - FLEET	\$7,375	\$16,000	\$8,315	\$10,110	\$13,020	28.8%
<b>Total Capital Outlay:</b>	<b>\$7,375</b>	<b>\$16,000</b>	<b>\$8,315</b>	<b>\$10,110</b>	<b>\$13,020</b>	<b>28.8%</b>
<b>Total General Fund:</b>	<b>\$1,015,285</b>	<b>\$1,163,528</b>	<b>\$1,166,576</b>	<b>\$1,145,464</b>	<b>\$1,444,814</b>	<b>26.1%</b>
<b>Total General Fund:</b>	<b>\$1,015,285</b>	<b>\$1,163,528</b>	<b>\$1,166,576</b>	<b>\$1,145,464</b>	<b>\$1,444,814</b>	<b>26.1%</b>
<b>Total General Fund:</b>	<b>\$1,015,285</b>	<b>\$1,163,528</b>	<b>\$1,166,576</b>	<b>\$1,145,464</b>	<b>\$1,444,814</b>	<b>26.1%</b>

# Planning Department



**Jamie Baron**  
Planning Manager

The Planning Department, under the direction of the Community Development Director, is responsible for managing the City's growth and development in accordance with the General Plan and land use regulations. The department promotes a well-planned, sustainable community by reviewing development applications, processing zoning requests, and coordinating long-range planning efforts. Planning staff work closely with residents, developers, and City leaders to guide responsible land use and preserve the character of Heber City.

## Department Responsibilities Planning

- Building Plan Review
- Building code enforcement
- Permit issuance and tracking
- Compliance with state and local regulations
- Construction inspections
- Coordination with developers, contractors, and residents

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$318,462	\$384,540	\$408,371	\$411,317	\$426,289	3.6%
OVERTIME	\$5,837	\$5,000	\$5,851	\$5,016	\$5,000	-0.3%
EMPLOYEE BENEFITS	\$148,368	\$165,755	\$156,582	\$144,162	\$148,876	3.3%
FICA AND MEDICARE	\$0	\$29,417	\$27,698	\$31,886	\$32,663	2.4%
<b>Total Salaries and Benefits:</b>	<b>\$472,667</b>	<b>\$584,712</b>	<b>\$598,502</b>	<b>\$592,381</b>	<b>\$612,828</b>	<b>3.5%</b>
<b>Operations</b>						
UNIFORM ALLOWANCE	\$105	\$250	\$285	\$250	\$250	0%
BOOKS, SUBSCRIPT & MEMBERSHIPS	\$1,497	\$2,600	\$1,747	\$3,600	\$3,600	0%
PUBLIC NOTICES	\$135	\$2,000	\$291	\$2,000	\$2,000	0%
TRAVEL	\$10,426	\$9,100	\$2,783	\$33,000	\$30,500	-7.6%
OFFICE SUPPLIES	\$675	\$2,000	\$731	\$1,000	\$2,000	100%
EQUIP. SUPPLIES & MAINTENANCE	\$4,294	\$3,000	\$1,216	\$3,000	\$3,000	0%
UTILITIES	\$209	\$250	\$247	\$2,670	\$0	-100%
TELEPHONE	\$2,234	\$2,000	\$2,337	\$1,920	\$1,565	-18.5%
GASOLINE	\$35	\$500	\$1,124	\$500	\$500	0%
PROFESSIONAL SERVICES	\$243,770	\$196,900	\$13,793	\$124,450	\$220,750	77.4%
TRAINING	\$2,450	\$6,700	\$3,130	\$10,000	\$7,400	-26%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
MEALS	\$0	\$4,000	\$3,195	\$4,000	\$4,000	0%
SPECIAL SUPPLIES	\$1,266	\$400	\$433	\$200	\$5,000	2,400%
INSURANCE	\$3,991	\$4,950	\$4,042	\$4,500	\$4,920	9.3%
EQUIPMENT	\$337	\$350	\$337	\$8,660	\$3,500	-59.6%
INTERNAL SERVICE CHARGE - IT	\$0	\$5,809	\$5,809	\$0	\$0	0%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$6,131	\$6,073	\$0	\$0	0%
<b>Total Operations:</b>	<b>\$270,924</b>	<b>\$246,940</b>	<b>\$47,573</b>	<b>\$199,750</b>	<b>\$288,985</b>	<b>44.7%</b>
<b>Capital Outlay</b>						
INTERNAL SERVICE CHARGE - FLEET	\$0	\$377	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$377</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total General Fund:</b>	<b>\$743,591</b>	<b>\$832,029</b>	<b>\$646,075</b>	<b>\$792,131</b>	<b>\$901,813</b>	<b>13.8%</b>
<b>Total General Fund:</b>	<b>\$743,591</b>	<b>\$832,029</b>	<b>\$646,075</b>	<b>\$792,131</b>	<b>\$901,813</b>	<b>13.8%</b>
<b>Total General Fund:</b>	<b>\$743,591</b>	<b>\$832,029</b>	<b>\$646,075</b>	<b>\$792,131</b>	<b>\$901,813</b>	<b>13.8%</b>

# Police Department



**Parker Sever**  
Chief of Police

The Police Department is responsible for protecting life and property, maintaining public order, and enforcing local, state, and federal laws within Heber City. The department promotes public safety through community policing, crime prevention, and responsive law enforcement services. Police staff work closely with residents, businesses, and partner agencies to foster trust, reduce crime, and enhance the quality of life in the community.

## Department Responsibilities

### Police

- Patrol and emergency response
- Criminal investigations
- Traffic enforcement and accident investigation
- Community policing and outreach programs
- Crime prevention and public education
- Support for special events and emergency management

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$2,431,562	\$2,810,500	\$3,013,856	\$3,022,020	\$3,498,878	15.8%
OVERTIME	\$215,836	\$148,500	\$261,021	\$127,243	\$201,795	58.6%
EMPLOYEE BENEFITS	\$1,389,603	\$1,518,315	\$1,480,192	\$1,433,175	\$1,667,371	16.3%
FICA AND MEDICARE	\$0	\$212,479	\$221,794	\$244,264	\$262,851	7.6%
<b>Total Salaries and Benefits:</b>	<b>\$4,037,001</b>	<b>\$4,689,794</b>	<b>\$4,976,863</b>	<b>\$4,826,703</b>	<b>\$5,630,895</b>	<b>16.7%</b>
<b>Operations</b>						
UNIFORM ALLOWANCE	\$37,895	\$31,500	\$42,000	\$32,200	\$32,200	0%
LIQUOR LAW ENFORCEMENT	\$20,480	\$27,000	\$21,837	\$25,000	\$29,000	16%
BOOKS, SUBSCRIPT & MEMBERSHIP	\$146,128	\$144,040	\$124,336	\$20,583	\$20,952	1.8%
PUBLIC NOTICES	\$979	\$0	\$0	\$0	\$0	0%
TRAVEL & TRAINING	\$42,584	\$36,500	\$46,144	\$39,100	\$49,500	26.6%
OFFICE SUPPLIES & SPECIAL SUPPLIES	\$47,565	\$39,000	\$43,184	\$35,000	\$35,000	0%
EQUIP. SUPPLIES & MAINTENANCE	\$15,701	\$35,000	\$44,495	\$45,675	\$16,475	-63.9%
FIREARMS	\$20,992	\$20,000	\$21,674	\$20,000	\$27,010	35.1%
UTILITIES & TELEPHONE	\$61,276	\$60,200	\$66,905	\$68,470	\$69,585	1.6%
GASOLINE & OIL	\$97,878	\$83,807	\$100,000	\$75,000	\$79,200	5.6%
LEGAL	\$0	\$27,500	\$30,261	\$25,000	\$25,000	0%
PROFESSIONAL SERVICES	\$59,749	\$54,200	\$46,982	\$148,800	\$197,950	33%
CERT, VIPS, CROSSING GUARD	\$4,915	\$6,000	\$5,445	\$6,000	\$4,500	-25%
MEALS	\$0	\$5,000	\$10,572	\$5,500	\$5,450	-0.9%
EDUCATION	\$8,689	\$17,505	\$3,663	\$20,150	\$24,320	20.7%
BYRNE GRANT	\$11,166	\$35,000	\$12,949	\$0	\$0	0%
INSURANCE	\$53,508	\$61,100	\$61,082	\$67,000	\$85,300	27.3%
MISCELLANEOUS	\$0	\$0	-\$33	\$5,000	\$5,000	0%
ABATEMENT	\$0	\$0	\$0	\$0	\$6,000	N/A
EQUIPMENT	\$311,989	\$90,300	\$14,432	\$97,506	\$100,070	2.6%
INTERNAL SERVICE CHARGE - IT	\$0	\$48,100	\$48,100	\$0	\$0	0%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$46,782	\$46,692	\$0	\$35,200	N/A
<b>Total Operations:</b>	<b>\$941,494</b>	<b>\$868,534</b>	<b>\$790,720</b>	<b>\$735,984</b>	<b>\$847,712</b>	<b>15.2%</b>
<b>Capital Outlay</b>						
BUILDING	\$6,557	\$3,000	\$3,619	\$5,500	\$10,500	90.9%
CAPITAL EQUIPMENT	\$0	\$0	\$350,108	\$73,000	\$42,620	-41.6%
INTERNAL SERVICE CHARGE - FLEET	\$107,749	\$502,000	\$72,859	\$657,120	\$403,020	-38.7%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total Capital Outlay:	\$114,306	\$505,000	\$426,586	\$735,620	\$456,140	-38%
Total General Fund:	\$5,092,801	\$6,063,328	\$6,194,169	\$6,298,307	\$6,934,747	10.1%

# Animal Control Department



**Justin Hatch**  
Animal Services Supervisor

The Animal Control Department, under the direction of the Chief of Police, is responsible for enforcing animal-related ordinances, promoting public safety, and protecting the welfare of animals within Heber City. The department responds to animal-related incidents, investigates complaints, and provides education to the community. Animal Control staff work closely with residents to ensure responsible pet ownership and to address public health and safety concerns.

## Department Responsibilities Animal Control

- Enforcement of animal ordinances
- Animal capture, care and shelter coordination
- Response to animal-related incidents

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$208,473	\$215,640	\$222,619	\$219,921	\$249,681	13.5%
OVERTIME	\$2,933	\$5,000	\$3,462	\$4,425	\$5,100	15.3%
EMPLOYEE BENEFITS	\$73,124	\$84,900	\$62,886	\$76,678	\$72,491	-5.5%
FICA AND MEDICARE	\$0	\$16,496	\$15,397	\$18,272	\$14,777	-19.1%
<b>Total Salaries and Benefits:</b>	<b>\$284,530</b>	<b>\$322,036</b>	<b>\$304,364</b>	<b>\$319,296</b>	<b>\$342,050</b>	<b>7.1%</b>
<b>Operations</b>						
UNIFORM ALLOWANCE	\$2,155	\$2,500	\$1,637	\$2,500	\$3,000	20%
BOOKS, SUBSCRIPT & MEMBERSHIPS	\$14,961	\$17,800	\$14,798	\$3,200	\$3,200	0%
TRAVEL & TRAINING	\$3,489	\$4,200	\$976	\$4,500	\$5,000	11.1%
OFFICE SUPPLIES & SPECIAL SUPPLIES	\$7,563	\$5,800	\$2,735	\$6,200	\$6,200	0%
EQUIP. SUPPLIES & MAINTENANCE	\$6,973	\$7,800	\$3,627	\$3,000	\$3,000	0%
UTILITIES & TELEPHONE	\$8,394	\$8,600	\$9,592	\$8,710	\$7,889	-9.4%
GASOLINE & OIL	\$9,234	\$10,300	\$8,049	\$6,500	\$6,500	0%
PROFESSIONAL SERVICES	\$4,599	\$6,450	\$1,927	\$4,300	\$8,050	87.2%
TRAINING	\$0	\$0	\$300	\$0	\$0	0%
MEALS	\$0	\$0	\$1,161	\$800	\$0	-100%
EDUCATION	\$0	\$5,300	\$4,654	\$5,300	\$0	-100%
INSURANCE	\$5,280	\$6,550	\$5,230	\$5,650	\$6,600	16.8%
DISPATCH FEES	\$0	\$0	\$0	\$14,750	\$16,225	10%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
EQUIPMENT	\$22,114	\$9,500	\$16,026	\$7,000	\$5,800	-17.1%
INTERNAL SERVICE CHARGE - IT	\$0	\$4,662	\$4,662	\$0	\$0	0%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$4,918	\$4,875	\$0	\$0	0%
<b>Total Operations:</b>	<b>\$84,762</b>	<b>\$94,380</b>	<b>\$80,249</b>	<b>\$72,410</b>	<b>\$71,464</b>	<b>-1.3%</b>
<b>Capital Outlay</b>						
BUILDING - DOG POUND	\$2,046	\$2,000	\$3	\$1,000	\$1,000	0%
INTERNAL SERVICE CHARGE - FLEET	\$0	\$270	\$0	\$21,520	\$14,300	-33.6%
<b>Total Capital Outlay:</b>	<b>\$2,046</b>	<b>\$2,270</b>	<b>\$3</b>	<b>\$22,520</b>	<b>\$15,300</b>	<b>-32.1%</b>
<b>Total General Fund:</b>	<b>\$371,338</b>	<b>\$418,686</b>	<b>\$384,616</b>	<b>\$414,226</b>	<b>\$428,814</b>	<b>3.5%</b>
<b>Total General Fund:</b>	<b>\$371,338</b>	<b>\$418,686</b>	<b>\$384,616</b>	<b>\$414,226</b>	<b>\$428,814</b>	<b>3.5%</b>
<b>Total General Fund:</b>	<b>\$371,338</b>	<b>\$418,686</b>	<b>\$384,616</b>	<b>\$414,226</b>	<b>\$428,814</b>	<b>3.5%</b>

# Roads Department



**Matthew Kennard**  
Public Works Director

The Roads Department is responsible for the maintenance, repair, and improvement of Heber City's streets, sidewalks, and public rights-of-way. The department promotes safe and efficient transportation by maintaining road surfaces, managing snow removal, and overseeing traffic control systems. Roads staff work to ensure the City's transportation infrastructure remains safe, accessible, and reliable for residents and visitors.

## Department Responsibilities Roads

- Street maintenance and repair
- Sidewalk maintenance and repair
- Traffic control and signage maintenance
- Traffic control and signage maintenance
- Streetlight maintenance and repair
- Traffic control and signage maintenance
- Support for capital transportation projects

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$386,762	\$526,300	\$450,128	\$422,075	\$481,069	14%
OVERTIME	\$42,294	\$38,243	\$59,975	\$38,300	\$35,248	-8%
EMPLOYEE BENEFITS	\$207,009	\$214,615	\$193,588	\$165,144	\$173,521	5.1%
FICA AND MEDICARE	\$0	\$40,262	\$35,095	\$32,609	\$34,289	5.2%
<b>Total Salaries and Benefits:</b>	<b>\$636,065</b>	<b>\$819,420</b>	<b>\$738,786</b>	<b>\$658,128</b>	<b>\$724,127</b>	<b>10%</b>
<b>Operations</b>						
UNIFORM ALLOWANCE	\$8,103	\$10,008	\$12,278	\$10,900	\$10,000	-8.3%
BOOKS, SUBSCRIPTIONS & SUPPLIES	\$1,502	\$3,540	\$1,357	\$2,100	\$2,825	34.5%
PUBLIC NOTICES	\$4,700	\$3,700	\$4,854	\$3,700	\$6,100	64.9%
TRAVEL	\$1,629	\$7,500	\$3,679	\$6,500	\$5,000	-23.1%
OFFICE SUPPLIES	\$1,060	\$3,000	\$2,106	\$3,000	\$3,000	0%
EQUIP. SUPPLIES & MAINTENANCE	\$25,911	\$48,100	\$42,624	\$7,430	\$6,500	-12.5%
BUILDINGS & GROUNDS	\$11,429	\$17,400	\$11,414	\$11,000	\$11,000	0%
UTILITIES	\$14,059	\$16,000	\$15,234	\$14,900	\$14,150	-5%
TELEPHONE	\$7,459	\$7,450	\$8,370	\$8,636	\$8,867	2.7%
GASOLINE & OIL	\$31,106	\$30,000	\$20,294	\$25,000	\$19,000	-24%
PROFESSIONAL SERVICES	\$69,965	\$70,090	\$30,141	\$32,310	\$30,060	-7%
TRAINING	\$6,511	\$5,900	\$2,874	\$4,500	\$6,850	52.2%
STREET LIGHTS	\$11,108	\$35,000	\$36,613	\$45,000	\$55,000	22.2%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
MEALS	\$0	\$2,100	\$2,311	\$2,100	\$2,500	19%
SPECIAL SUPPLIES	\$269,738	\$185,000	\$123,750	\$180,000	\$150,000	-16.7%
INSURANCE	\$43,211	\$44,913	\$44,875	\$49,100	\$56,210	14.5%
MISCELLANEOUS	\$0	\$0	\$896	\$0	\$0	0%
EQUIPMENT	\$62,539	\$122,958	\$138,404	\$39,350	\$79,600	102.3%
INTERNAL SERVICE CHARGE - IT	\$0	\$8,279	\$8,279	\$0	\$0	0%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$8,712	\$8,653	\$0	\$3,900	N/A
<b>Total Operations:</b>	<b>\$570,030</b>	<b>\$629,650</b>	<b>\$519,006</b>	<b>\$445,526</b>	<b>\$470,562</b>	<b>5.6%</b>
<b>Capital Outlay</b>						
CURB & GUTTER	\$5,312	\$15,000	\$3,656	\$15,000	\$6,000	-60%
INTERNAL SERVICE CHARGE - FLEET	\$242,429	\$325,378	\$262,065	\$485,610	\$466,900	-3.9%
<b>Total Capital Outlay:</b>	<b>\$247,741</b>	<b>\$340,378</b>	<b>\$265,721</b>	<b>\$500,610</b>	<b>\$472,900</b>	<b>-5.5%</b>
<b>Total General Fund:</b>	<b>\$1,453,836</b>	<b>\$1,789,448</b>	<b>\$1,523,513</b>	<b>\$1,604,264</b>	<b>\$1,667,589</b>	<b>3.9%</b>
<b>Total General Fund:</b>	<b>\$1,453,836</b>	<b>\$1,789,448</b>	<b>\$1,523,513</b>	<b>\$1,604,264</b>	<b>\$1,667,589</b>	<b>3.9%</b>
<b>Total General Fund:</b>	<b>\$1,453,836</b>	<b>\$1,789,448</b>	<b>\$1,523,513</b>	<b>\$1,604,264</b>	<b>\$1,667,589</b>	<b>3.9%</b>

# Parks Department



**Brandon Puett**  
Parks and Cemetery Foreman

The Parks Department, under the direction of the Public Works director, is responsible for maintaining and enhancing Heber City's parks, open spaces, and recreational facilities. The department promotes a high quality of life by providing safe, clean, and attractive outdoor spaces for residents and visitors. Parks staff support community events, recreational activities, and the beautification of public spaces throughout the City.

## Department Responsibilities

### Parks

- Park maintenance and landscaping
- Playground and facility upkeep
- Trail and open space maintenance
- Support for community events
- Tree planting and care
- Planning for park improvements and expansion

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$241,127	\$306,820	\$340,618	\$320,530	\$391,339	22.1%
OVERTIME	\$5,800	\$6,500	\$4,469	\$3,313	\$4,665	40.8%
EMPLOYEE BENEFITS	\$104,106	\$134,220	\$132,427	\$124,993	\$150,564	20.5%
FICA AND MEDICARE	\$0	\$23,472	\$22,775	\$25,509	\$30,513	19.6%
<b>Total Salaries and Benefits:</b>	<b>\$351,033</b>	<b>\$471,012</b>	<b>\$500,289</b>	<b>\$474,345</b>	<b>\$577,081</b>	<b>21.7%</b>
<b>Operations</b>						
UNIFORM ALLOWANCE	\$2,201	\$4,000	\$3,908	\$4,400	\$3,000	-31.8%
BOOKS, SUBSCRIPT & MEMBERSHIPS	\$0	\$225	\$170	\$325	\$400	23.1%
PUBLIC NOTICE	\$47	\$0	\$0	\$0	\$0	0%
TRAVEL	\$1,062	\$900	\$1,372	\$1,575	\$2,000	27%
OFFICE SUPPLIES	\$225	\$1,000	\$877	\$800	\$800	0%
EQUIP. SUPPLIES & MAINTENANCE	\$7,809	\$13,276	\$16,157	\$15,000	\$15,000	0%
BUILDINGS AND GROUNDS	\$2,462	\$23,500	\$32,383	\$24,900	\$49,000	96.8%
UTILITIES	\$6,981	\$7,800	\$8,394	\$8,830	\$7,920	-10.3%
TELEPHONE	\$1,384	\$2,300	\$2,662	\$3,087	\$4,424	43.3%
GASOLINE & OIL	\$9,758	\$9,500	\$7,947	\$9,500	\$9,500	0%
PROFESSIONAL SERVICES	\$24,388	\$55,830	\$32,621	\$57,300	\$56,200	-1.9%
TRAINING	\$545	\$1,550	\$908	\$1,100	\$1,500	36.4%
MEALS	\$0	\$500	\$224	\$500	\$500	0%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
SPECIAL SUPPLIES	\$28,790	\$29,000	\$23,847	\$29,000	\$36,500	25.9%
FARMERS MARKET	\$31,659	\$25,770	\$33,791	\$38,000	\$38,000	0%
INSURANCE	\$6,476	\$7,250	\$7,204	\$8,000	\$9,450	18.1%
MISCELLANEOUS	\$8,415	\$19,100	\$11,827	\$28,750	\$33,500	16.5%
EQUIPMENT	\$13,484	\$23,800	\$8,866	\$18,600	\$19,000	2.2%
INTERNAL SERVICE CHARGE - IT	\$0	\$3,590	\$3,590	\$0	\$0	0%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$3,770	\$3,756	\$0	\$5,000	N/A
<b>Total Operations:</b>	<b>\$145,686</b>	<b>\$232,661</b>	<b>\$200,504</b>	<b>\$249,667</b>	<b>\$291,694</b>	<b>16.8%</b>
<b>Capital Outlay</b>						
BUILDING	\$3,355	\$0	\$0	\$0	\$0	0%
INTERNAL SERVICE CHARGE - FLEET	\$24,214	\$46,440	\$25,460	\$90,810	\$32,920	-63.7%
<b>Total Capital Outlay:</b>	<b>\$27,569</b>	<b>\$46,440</b>	<b>\$25,460</b>	<b>\$90,810</b>	<b>\$32,920</b>	<b>-63.7%</b>
<b>Total General Fund:</b>	<b>\$524,288</b>	<b>\$750,113</b>	<b>\$726,253</b>	<b>\$814,823</b>	<b>\$901,695</b>	<b>10.7%</b>
<b>Total General Fund:</b>	<b>\$524,288</b>	<b>\$750,113</b>	<b>\$726,253</b>	<b>\$814,823</b>	<b>\$901,695</b>	<b>10.7%</b>
<b>Total General Fund:</b>	<b>\$524,288</b>	<b>\$750,113</b>	<b>\$726,253</b>	<b>\$814,823</b>	<b>\$901,695</b>	<b>10.7%</b>

# Cemetery Department



**Brandon Puett**  
Parks and Cemetery Foreman

The Cemetery Department, under the director of the Public Works Director, is responsible for the operation, maintenance, and preservation of Heber City Cemetery. The department ensures the cemetery is a respectful, well-maintained space that honors the memory of those interred. Cemetery staff manage burial services, maintain cemetery grounds, and assist families and the public with cemetery-related needs.

## Department Responsibilities Cemetery

- Burial coordination and record keeping
- Grounds maintenance and landscaping
- Planning for future expansion and improvements
- Plot sales and customer assistance
- Cemetery mapping

## Expenditures by Fund

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>General Fund</b>						
<b>General Fund</b>						
<b>General Fund</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$258,488	\$335,955	\$281,267	\$343,633	\$334,079	-2.8%
OVERTIME	\$6,304	\$5,000	\$3,246	\$4,371	\$6,578	50.5%
EMPLOYEE BENEFITS	\$115,265	\$146,680	\$119,464	\$136,500	\$121,072	-11.3%
FICA AND MEDICARE	\$0	\$25,701	\$18,330	\$27,408	\$26,337	-3.9%
<b>Total Salaries and Benefits:</b>	<b>\$380,057</b>	<b>\$513,336</b>	<b>\$422,307</b>	<b>\$511,911</b>	<b>\$488,067</b>	<b>-4.7%</b>
<b>Operations</b>						
UNIFORM ALLOWANCE	\$2,581	\$4,000	\$3,968	\$4,400	\$4,400	0%
BOOKS, SUBSCRIPT & MEMBERSHIPS	\$0	\$225	\$170	\$325	\$375	15.4%
PUBLIC NOTICES	\$47	\$100	\$0	\$200	\$200	0%
TRAVEL	\$1,042	\$2,000	\$1,372	\$1,575	\$2,050	30.2%
OFFICE SUPPLIES	\$583	\$1,500	\$891	\$1,500	\$1,500	0%
EQUIP. SUPPLIES & MAINTENANCE	\$7,956	\$13,276	\$15,854	\$15,000	\$10,000	-33.3%
BUILDINGS AND GROUNDS	\$3,330	\$15,500	\$7,200	\$15,500	\$15,200	-1.9%
UTILITIES	\$8,725	\$8,700	\$9,338	\$9,480	\$10,470	10.4%
TELEPHONE	\$2,048	\$3,000	\$3,278	\$3,663	\$5,110	39.5%
GASOLINE & OIL	\$10,730	\$11,000	\$8,256	\$11,000	\$11,000	0%
PROFESSIONAL SERVICES	\$6,544	\$18,180	\$6,578	\$18,180	\$22,000	21%
TRAINING	\$437	\$1,850	\$908	\$1,850	\$1,850	0%
MEALS	\$0	\$0	\$224	\$650	\$650	0%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
SPECIAL SUPPLIES	\$19,171	\$32,000	\$15,374	\$34,840	\$41,500	19.1%
INSURANCE	\$8,510	\$8,840	\$9,193	\$10,500	\$11,280	7.4%
MISCELLANEOUS	\$0	\$6,350	\$3,396	\$6,700	\$8,900	32.8%
EQUIPMENT	\$10,772	\$13,050	\$8,866	\$10,800	\$16,500	52.8%
INTERNAL SERVICE CHARGE - IT	\$0	\$4,018	\$4,018	\$0	\$0	0%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$4,249	\$4,203	\$0	\$4,400	N/A
<b>Total Operations:</b>	<b>\$82,476</b>	<b>\$147,838</b>	<b>\$103,087</b>	<b>\$146,163</b>	<b>\$167,385</b>	<b>14.5%</b>
<b>Capital Outlay</b>						
INTERNAL SERVICE CHARGE - FLEET	\$22,799	\$46,685	\$26,051	\$92,840	\$36,350	-60.8%
<b>Total Capital Outlay:</b>	<b>\$22,799</b>	<b>\$46,685</b>	<b>\$26,051</b>	<b>\$92,840</b>	<b>\$36,350</b>	<b>-60.8%</b>
<b>Total General Fund:</b>	<b>\$485,332</b>	<b>\$707,859</b>	<b>\$551,445</b>	<b>\$750,914</b>	<b>\$691,802</b>	<b>-7.9%</b>
<b>Total General Fund:</b>	<b>\$485,332</b>	<b>\$707,859</b>	<b>\$551,445</b>	<b>\$750,914</b>	<b>\$691,802</b>	<b>-7.9%</b>
<b>Total General Fund:</b>	<b>\$485,332</b>	<b>\$707,859</b>	<b>\$551,445</b>	<b>\$750,914</b>	<b>\$691,802</b>	<b>-7.9%</b>

## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
All Funds						
General Fund	\$2,568,630	\$477,470	\$200,532	\$394,470	\$1,082,490	439.8%
<b>Total All Funds:</b>	<b>\$2,568,630</b>	<b>\$477,470</b>	<b>\$200,532</b>	<b>\$394,470</b>	<b>\$1,082,490</b>	<b>439.8%</b>

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# **FUND SUMMARIES**

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## General Fund (10)

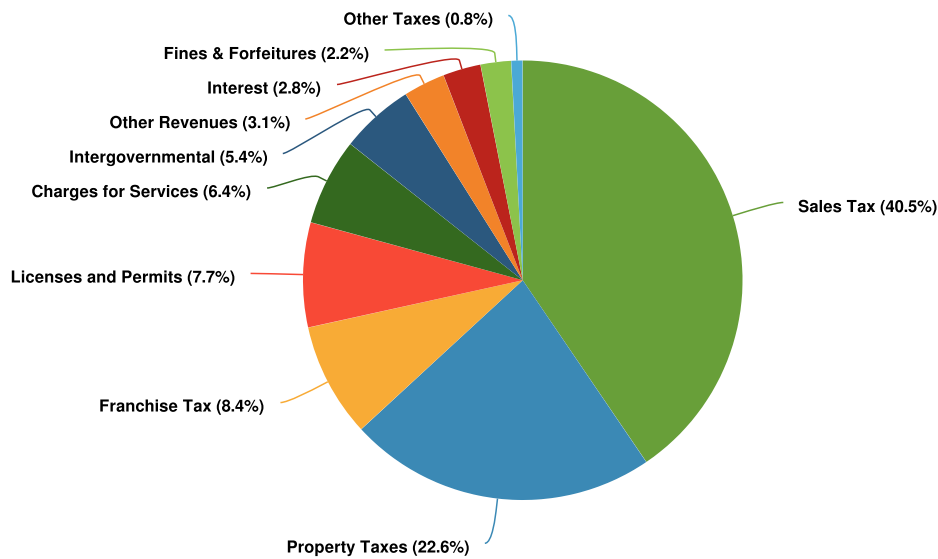
The General Fund is the primary operating fund of Heber City and is classified as a major fund. It accounts for the financial resources and expenditures associated with the City's core governmental services, including engineering, planning, building, streets, public safety, parks, cemetery, and general government administration. The General Fund is supported primarily through taxes, fees, and intergovernmental revenues and is critical to funding the day-to-day operations that serve residents and businesses. It reflects the City's commitment to maintaining essential services and ensuring the overall health and functionality of the community.

### General Fund Comprehensive Summary

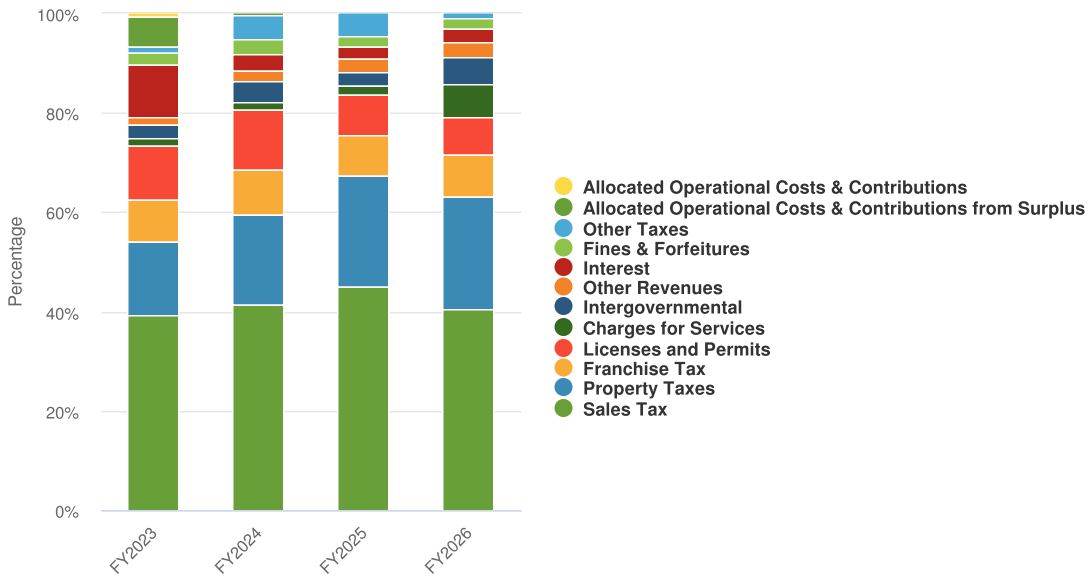
Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$5,538,358	\$6,056,845	\$7,058,448	\$7,058,448	\$7,058,448
Revenues	\$16,367,839	\$16,021,404	\$15,668,238	\$16,990,831	\$17,923,682
Expenditures	\$15,823,642	\$15,037,564	\$15,668,238	\$16,990,831	\$17,922,182
Total Revenues Less Expenditures:	\$544,197	\$983,840	\$0	\$0	\$1,500
Ending Fund Balance:	\$6,082,555	\$7,040,685	\$7,058,448	\$7,058,448	\$7,059,948

### Revenues by Source

#### Budgeted Revenues by Source

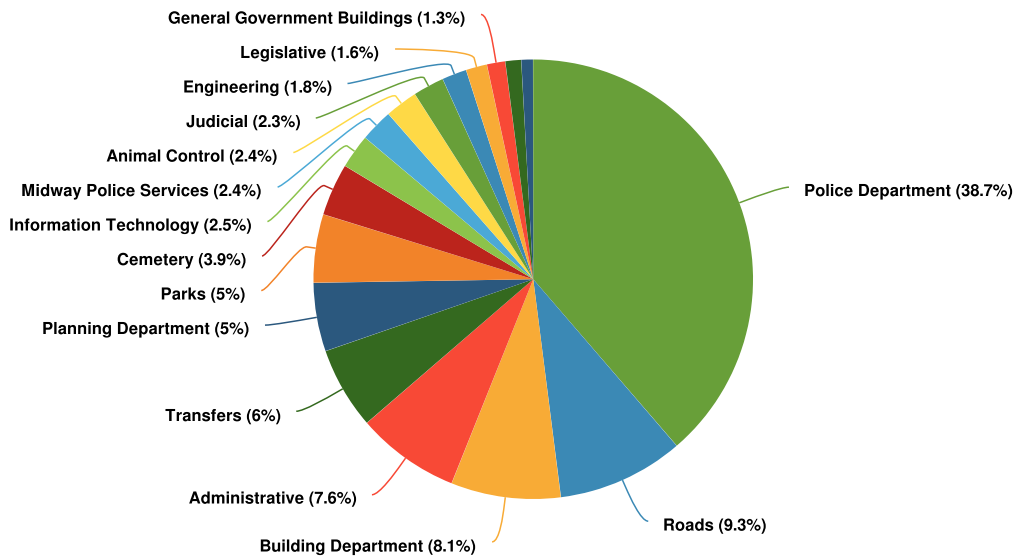


## Budgeted and Historical 2026 Revenues by Source

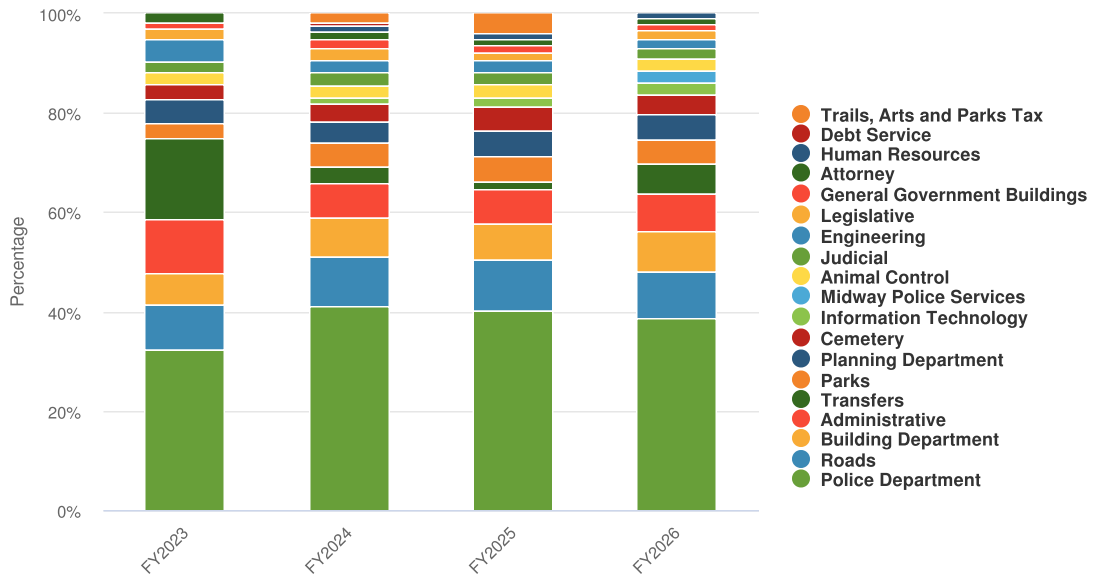


## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Legislative						
Salaries and Benefits	\$173,036	\$175,799	\$170,655	\$170,919	\$170,814	0.1%
Operations	\$169,349	\$168,054	\$75,460	\$125,508	\$107,829	42.9%
Capital Outlay	\$0	\$11,050	\$0	\$0	\$0	0%
<b>Total Legislative:</b>	<b>\$342,385</b>	<b>\$354,903</b>	<b>\$246,115</b>	<b>\$296,427</b>	<b>\$278,643</b>	<b>13.2%</b>
Judicial						
Salaries and Benefits	\$292,841	\$344,745	\$357,847	\$367,380	\$361,566	1%
Operations	\$29,183	\$38,924	\$34,180	\$36,429	\$49,869	45.9%
Capital Outlay	\$0	\$0	\$0	\$100	\$0	0%
<b>Total Judicial:</b>	<b>\$322,024</b>	<b>\$383,669</b>	<b>\$392,027</b>	<b>\$403,909</b>	<b>\$411,435</b>	<b>5%</b>
Administrative						
Salaries and Benefits	\$1,237,429	\$549,017	\$596,977	\$639,428	\$654,113	9.6%
Operations	\$452,100	\$491,498	\$487,300	\$687,177	\$702,382	44.1%
Capital Outlay	\$8,506	\$6,675	\$21,350	\$21,350	\$7,880	-63.1%
<b>Total Administrative:</b>	<b>\$1,698,035</b>	<b>\$1,047,190</b>	<b>\$1,105,627</b>	<b>\$1,347,955</b>	<b>\$1,364,375</b>	<b>23.4%</b>
General Government Buildings						
Salaries and Benefits	\$90,115	\$98,020	\$100,875	\$111,395	\$110,089	9.1%
Operations	\$101,349	\$168,363	\$118,020	\$159,444	\$125,897	6.7%

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Capital Outlay	\$5,899	\$5,890	\$5,800	\$5,800	\$5,800	0%
<b>Total General Government Buildings:</b>	<b>\$197,363</b>	<b>\$272,273</b>	<b>\$224,695</b>	<b>\$276,639</b>	<b>\$241,786</b>	<b>7.6%</b>
Attorney						
Salaries and Benefits	\$230,127	\$222,665	\$208,357	\$211,500	\$200,568	-3.7%
Operations	\$21,768	\$11,132	\$9,290	\$8,550	\$8,407	-9.5%
<b>Total Attorney:</b>	<b>\$251,895</b>	<b>\$233,797</b>	<b>\$217,647</b>	<b>\$220,050</b>	<b>\$208,975</b>	<b>-4%</b>
Human Resources						
Salaries and Benefits	\$0	\$71,195	\$130,721	\$108,875	\$99,261	-24.1%
Operations	\$0	\$72,568	\$55,830	\$50,013	\$55,454	-0.7%
<b>Total Human Resources:</b>	<b>\$0</b>	<b>\$143,763</b>	<b>\$186,550</b>	<b>\$158,888</b>	<b>\$154,715</b>	<b>-17.1%</b>
Information Technology						
Salaries and Benefits	\$0	\$82,401	\$68,985	\$68,035	\$70,741	2.5%
Operations	\$0	\$85,836	\$253,235	\$326,284	\$379,079	49.7%
<b>Total Information Technology:</b>	<b>\$0</b>	<b>\$168,237</b>	<b>\$322,220</b>	<b>\$394,319</b>	<b>\$449,820</b>	<b>39.6%</b>
Engineering						
Salaries and Benefits	\$609,679	\$280,442	\$212,920	\$220,750	\$222,529	4.5%
Operations	\$129,916	\$111,231	\$139,775	\$104,230	\$104,149	-25.5%
<b>Total Engineering:</b>	<b>\$739,595</b>	<b>\$391,673</b>	<b>\$352,695</b>	<b>\$324,980</b>	<b>\$326,678</b>	<b>-7.4%</b>
Building Department						
Salaries and Benefits	\$625,616	\$663,380	\$903,344	\$784,500	\$994,939	10.1%
Operations	\$382,294	\$494,881	\$232,010	\$435,675	\$436,855	88.3%
Capital Outlay	\$7,375	\$8,315	\$10,110	\$13,000	\$13,020	28.8%
<b>Total Building Department:</b>	<b>\$1,015,285</b>	<b>\$1,166,576</b>	<b>\$1,145,464</b>	<b>\$1,233,175</b>	<b>\$1,444,814</b>	<b>26.1%</b>
Planning Department						
Salaries and Benefits	\$472,667	\$598,502	\$592,381	\$551,621	\$612,828	3.5%
Operations	\$270,924	\$47,573	\$199,750	\$195,236	\$288,985	44.7%
<b>Total Planning Department:</b>	<b>\$743,591</b>	<b>\$646,075</b>	<b>\$792,131</b>	<b>\$746,857</b>	<b>\$901,813</b>	<b>13.8%</b>
Police Department						
Salaries and Benefits	\$4,037,001	\$4,976,863	\$4,826,703	\$5,485,524	\$5,630,895	16.7%
Operations	\$941,494	\$790,720	\$735,984	\$743,502	\$847,712	15.2%
Capital Outlay	\$114,306	\$426,586	\$735,620	\$974,649	\$456,140	-38%
<b>Total Police Department:</b>	<b>\$5,092,801</b>	<b>\$6,194,169</b>	<b>\$6,298,307</b>	<b>\$7,203,675</b>	<b>\$6,934,747</b>	<b>10.1%</b>
Animal Control						
Salaries and Benefits	\$284,530	\$304,364	\$319,296	\$311,282	\$342,050	7.1%

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Operations	\$84,762	\$80,249	\$72,410	\$59,810	\$71,464	-1.3%
Capital Outlay	\$2,046	\$3	\$22,520	\$22,520	\$15,300	-32.1%
<b>Total Animal Control:</b>	<b>\$371,338</b>	<b>\$384,616</b>	<b>\$414,226</b>	<b>\$393,612</b>	<b>\$428,814</b>	<b>3.5%</b>
Midway Police Services						
Operations	\$0	\$0	\$0	\$309,982	\$431,992	N/A
<b>Total Midway Police Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$309,982</b>	<b>\$431,992</b>	<b>N/A</b>
Roads						
Salaries and Benefits	\$636,065	\$738,786	\$658,128	\$753,304	\$724,127	10%
Operations	\$570,030	\$519,006	\$445,526	\$392,928	\$470,562	5.6%
Capital Outlay	\$247,741	\$265,721	\$500,610	\$490,610	\$472,900	-5.5%
<b>Total Roads:</b>	<b>\$1,453,836</b>	<b>\$1,523,513</b>	<b>\$1,604,264</b>	<b>\$1,636,842</b>	<b>\$1,667,589</b>	<b>3.9%</b>
Parks						
Salaries and Benefits	\$351,033	\$500,289	\$474,345	\$567,652	\$577,081	21.7%
Operations	\$145,686	\$200,504	\$249,667	\$250,268	\$291,694	16.8%
Capital Outlay	\$27,569	\$25,460	\$90,810	\$90,810	\$32,920	-63.7%
<b>Total Parks:</b>	<b>\$524,288</b>	<b>\$726,253</b>	<b>\$814,823</b>	<b>\$908,730</b>	<b>\$901,695</b>	<b>10.7%</b>
Trails, Arts and Parks Tax						
Operations	\$0	\$0	\$60,000	\$0	\$0	-100%
Capital Outlay	\$0	\$284,288	\$125,000	\$0	\$0	-100%
Other Operating	\$0	\$0	\$415,000	\$0	\$0	-100%
<b>Total Trails, Arts and Parks Tax:</b>	<b>\$0</b>	<b>\$284,288</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
Cemetery						
Salaries and Benefits	\$380,057	\$422,307	\$511,911	\$483,900	\$488,067	-4.7%
Operations	\$82,476	\$103,087	\$146,163	\$163,580	\$167,385	14.5%
Capital Outlay	\$22,799	\$26,051	\$92,840	\$92,840	\$36,350	-60.8%
<b>Total Cemetery:</b>	<b>\$485,332</b>	<b>\$551,445</b>	<b>\$750,914</b>	<b>\$740,320</b>	<b>\$691,802</b>	<b>-7.9%</b>
Debt Service						
Operations	\$17,244	\$87,654	\$0	\$0	\$0	0%
<b>Total Debt Service:</b>	<b>\$17,244</b>	<b>\$87,654</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Transfers						
Transfers	\$2,568,630	\$477,470	\$200,532	\$394,470	\$1,082,490	439.8%
<b>Total Transfers:</b>	<b>\$2,568,630</b>	<b>\$477,470</b>	<b>\$200,532</b>	<b>\$394,470</b>	<b>\$1,082,490</b>	<b>439.8%</b>
<b>Total Expenditures:</b>	<b>\$15,823,642</b>	<b>\$15,037,564</b>	<b>\$15,668,238</b>	<b>\$16,990,831</b>	<b>\$17,922,182</b>	<b>14.4%</b>



# Airport Fund Summary

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

## Airport Fund Summary Comprehensive Summary

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$388,577	-\$128,522	\$16,735	\$16,735	-\$42,159
<b>Revenues</b>					
Other Taxes	\$0	\$0	\$0	\$21,000	\$40,000
Charges for Services	\$544,485	\$487,535	\$1,044,599	\$697,838	\$942,040
Intergovernmental	\$29,500	\$263,117	\$1,335,603	\$6,679,168	\$6,902,926
Interest	\$0	\$135,692	\$5,500	\$100	\$0
Other Revenues	-\$115,600	\$3,591	\$500	\$77,685	\$39,000
Allocated Operational Costs & Contributions	\$0	\$97,000	\$385,000	\$199,000	\$213,200
Allocated Operational Costs & Contributions from Surplus	\$0	\$0	\$0	\$0	\$251,452
<b>Total Revenues:</b>	<b>\$458,385</b>	<b>\$986,935</b>	<b>\$2,771,202</b>	<b>\$7,674,791</b>	<b>\$8,388,618</b>
<b>Expenditures</b>					
Salaries and Benefits	\$118,667	\$174,273	\$206,287	\$216,560	\$269,983
Operations	\$679,915	\$485,814	\$394,045	\$381,707	\$342,033
Capital Outlay	\$97,298	\$7,099	\$1,610,640	\$6,936,418	\$7,125,124
Transfers	\$79,604	\$165,431	\$493,592	\$199,000	\$328,029
<b>Total Expenditures:</b>	<b>\$975,484</b>	<b>\$832,617</b>	<b>\$2,704,564</b>	<b>\$7,733,685</b>	<b>\$8,065,169</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$517,099</b>	<b>\$154,318</b>	<b>\$66,638</b>	<b>-\$58,895</b>	<b>\$323,449</b>
<b>Ending Fund Balance:</b>	<b>-\$128,522</b>	<b>\$25,796</b>	<b>\$83,373</b>	<b>-\$42,160</b>	<b>\$281,290</b>



## Airport Special Service Fund (21)

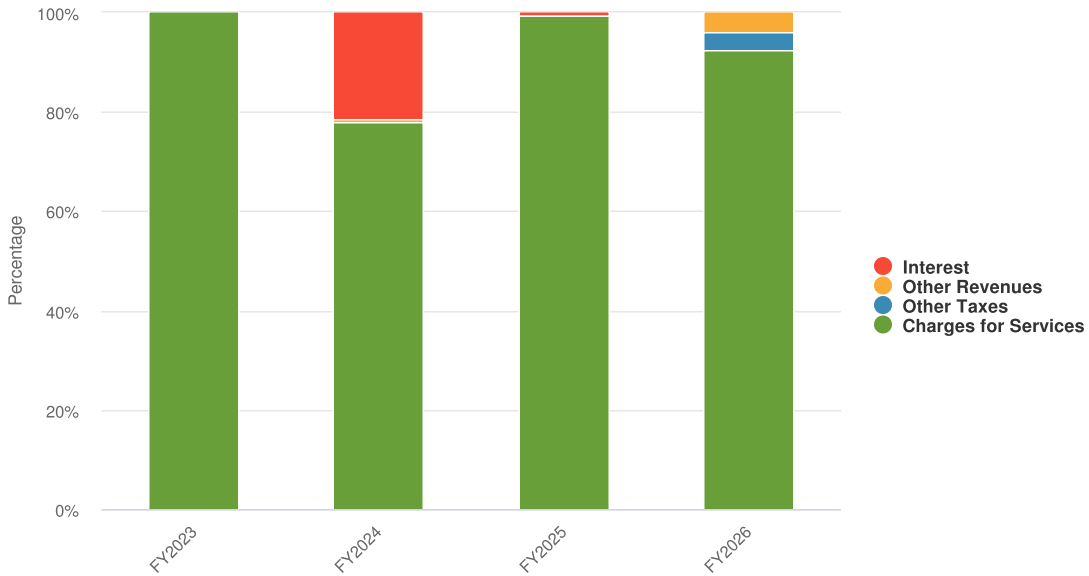
The Airport Special Service Fund is a governmental fund and is classified as a major fund. It accounts for the operations, maintenance, of the Heber City's airport and supports the capital improvements of Heber City's airport. The fund is supported by user fees, leases, fuel taxes and other revenues directly related to airport activities. Resources are used to maintain safe, efficient airport facilities and to support aviation services that benefit the community and regional economy.

### Airport Special Service Fund (21) Comprehensive Summary

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$318,867	\$184,762	\$16,176	\$16,176	\$5,132
Revenues	\$544,287	\$626,818	\$1,050,599	\$796,623	\$1,021,040
Expenditures	\$678,392	\$786,344	\$985,924	\$807,667	\$949,045
Total Revenues Less Expenditures:	-\$134,105	-\$159,526	\$64,675	-\$11,044	\$71,995
Ending Fund Balance:	\$184,762	\$25,236	\$80,851	\$5,132	\$77,127

# Revenues by Source

## Budgeted and Historical 2026 Revenues by Source

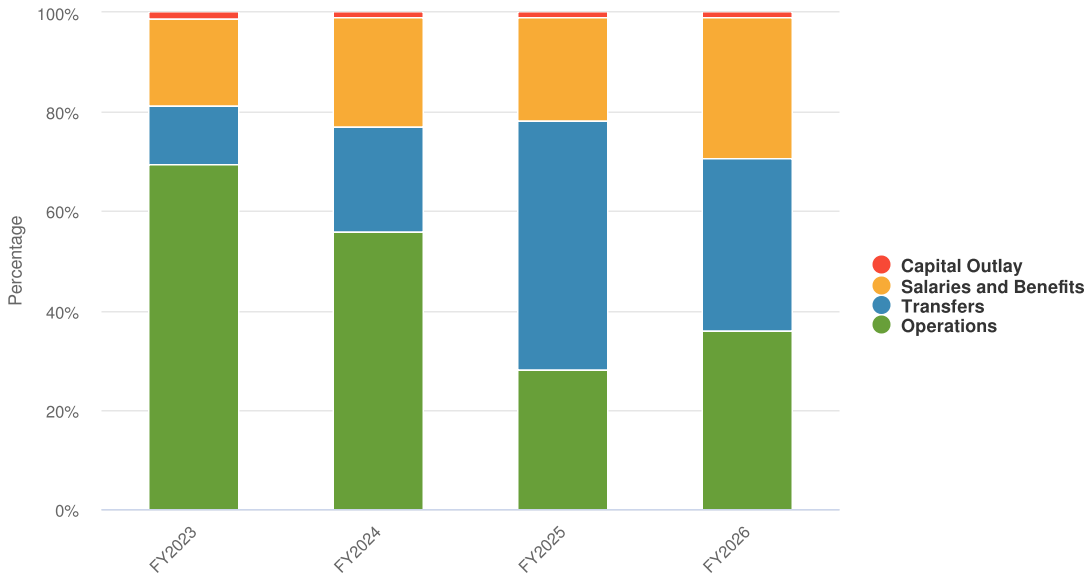


Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Other Taxes</b>						
<b>Aviation Fuel Tax</b>						
AVIATION FUEL TAX	\$0	\$0	\$0	\$21,000	\$40,000	N/A
<b>Total Aviation Fuel Tax:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,000</b>	<b>\$40,000</b>	<b>N/A</b>
<b>Total Other Taxes:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,000</b>	<b>\$40,000</b>	<b>N/A</b>
<b>Charges for Services</b>						
AIRPORT BUSINESS FBO/SSO FEES	\$300	\$29,740	\$29,740	\$13,738	\$29,740	0%
AIRPORT HANGAR GROUND LEASE FEE	\$241,343	\$147,129	\$300,000	\$344,800	\$378,000	26%
AVIATION FUEL	\$66,638	\$64,503	\$112,800	\$40,000	\$40,000	-64.5%
AIRPORT LANDING FEES	\$222,081	\$216,379	\$579,159	\$270,000	\$270,000	-53.4%
HANGAR TRANSFER FEES	\$1,050	\$17,400	\$10,000	\$15,000	\$210,000	2,000%
FARM LEASE	\$1,000	\$3,939	\$3,400	\$4,300	\$4,300	26.5%
LICENSES	\$12,073	\$8,445	\$9,500	\$10,000	\$10,000	5.3%
<b>Total Charges for Services:</b>	<b>\$544,485</b>	<b>\$487,535</b>	<b>\$1,044,599</b>	<b>\$697,838</b>	<b>\$942,040</b>	<b>-9.8%</b>
<b>Interest</b>						
INTEREST INCOME	\$0	\$135,692	\$5,500	\$100	\$0	-100%
<b>Total Interest:</b>	<b>\$0</b>	<b>\$135,692</b>	<b>\$5,500</b>	<b>\$100</b>	<b>\$0</b>	<b>-100%</b>

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Other Revenues</b>						
MISCELLANEOUS INCOME	-\$198	\$3,591	\$500	\$77,685	\$39,000	7,700%
<b>Total Other Revenues:</b>	<b>-\$198</b>	<b>\$3,591</b>	<b>\$500</b>	<b>\$77,685</b>	<b>\$39,000</b>	<b>7,700%</b>
<b>Total Revenue Source:</b>	<b>\$544,287</b>	<b>\$626,818</b>	<b>\$1,050,599</b>	<b>\$796,623</b>	<b>\$1,021,040</b>	<b>-2.8%</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$3,109	\$116,629	\$148,849	\$152,392	\$206,397	38.7%
ON SITE PAYROLL - MANAGERS	\$113,192	\$10,881	\$0	\$0	\$0	0%
EMPLOYEE BENEFITS	\$1,335	\$37,431	\$45,095	\$51,968	\$47,813	6%
UNIFORM ALLOWANCE	\$1,031	\$696	\$700	\$700	\$600	-14.3%
FICA AND MEDICARE	\$0	\$8,636	\$11,643	\$11,500	\$15,172	30.3%
<b>Total Salaries and Benefits:</b>	<b>\$118,667</b>	<b>\$174,273</b>	<b>\$206,287</b>	<b>\$216,560</b>	<b>\$269,983</b>	<b>30.9%</b>
<b>Operations</b>						
EMPLOYEE BENEFITS - MANAGERS	\$47,802	\$5,883	\$0	\$0	\$0	0%
BOOKS, SUBSCRIPTIONS & DUES	\$299	\$841	\$840	\$800	\$720	-14.3%
PUBLIC NOTICING	\$1,475	\$179	\$300	\$250	\$275	-8.3%
TRAVEL	\$919	\$1,864	\$2,000	\$5,250	\$8,725	336.3%
OFFICE SUPPLIES	\$730	\$1,171	\$800	\$800	\$2,500	212.5%
EQUIPMENT MAINTENANCE	\$12,993	\$8,932	\$7,500	\$11,800	\$3,500	-53.3%
UTILITIES	\$10,056	\$9,855	\$10,670	\$9,800	\$10,100	-5.3%
TELEPHONE	\$1,659	\$2,019	\$1,970	\$1,880	\$2,493	26.5%
GASOLINE & OIL	\$6,420	\$4,650	\$4,500	\$4,000	\$4,500	0%
PROFESSIONAL SERVICES	\$116,700	\$268,780	\$100,000	\$175,000	\$158,750	58.8%

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
TRAINING	\$369	\$2,219	\$2,500	\$2,175	\$3,260	30.4%
LEGAL	\$240,868	\$108,139	\$65,000	\$87,000	\$85,000	30.8%
MEALS	\$0	\$183	\$0	\$51	\$200	N/A
SPECIAL SUPPLIES	\$9,338	\$5,378	\$9,000	\$9,000	\$9,000	0%
INSURANCE	\$4,968	\$4,601	\$5,100	\$6,036	\$6,550	28.4%
SNOW REMOVAL	\$8,739	\$0	\$0	\$0	\$0	0%
EQUIPMENT	\$8,918	\$10,963	\$58,040	\$58,040	\$35,360	-39.1%
INTERNAL SERVICE CHARGE - IT	\$0	\$1,898	\$5,025	\$5,025	\$3,100	-38.3%
INTERNAL SERVICE CHARGE - ADMIN	\$0	\$1,986	\$4,800	\$4,800	\$8,000	66.7%
<b>Total Operations:</b>	<b>\$472,253</b>	<b>\$439,541</b>	<b>\$278,045</b>	<b>\$381,707</b>	<b>\$342,033</b>	<b>23%</b>
<b>Capital Outlay</b>						
BUILDING	\$2,034	\$201	\$1,000	\$2,800	\$3,000	200%
IMPROV. OTHER THAN BUILDINGS	\$1,698	\$6,898	\$7,000	\$7,600	\$6,000	-14.3%
CAPITAL EQUIPMENT	\$4,136	\$0	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$7,868</b>	<b>\$7,099</b>	<b>\$8,000</b>	<b>\$10,400</b>	<b>\$9,000</b>	<b>12.5%</b>
<b>Transfers</b>						
INDIRECT SALARIES	\$55,571	\$47,000	\$82,941	\$0	\$88,682	6.9%
INDIRECT BENEFITS	\$24,033	\$21,431	\$25,651	\$0	\$26,147	1.9%
TRANSFER TO AIRPORT CAPITAL IMPROVEMENTS	\$0	\$97,000	\$385,000	\$199,000	\$213,200	-44.6%
<b>Total Transfers:</b>	<b>\$79,604</b>	<b>\$165,431</b>	<b>\$493,592</b>	<b>\$199,000</b>	<b>\$328,029</b>	<b>-33.5%</b>
<b>Total Expense Objects:</b>	<b>\$678,392</b>	<b>\$786,344</b>	<b>\$985,924</b>	<b>\$807,667</b>	<b>\$949,045</b>	<b>-3.7%</b>



# Airport Capital Fund (41)

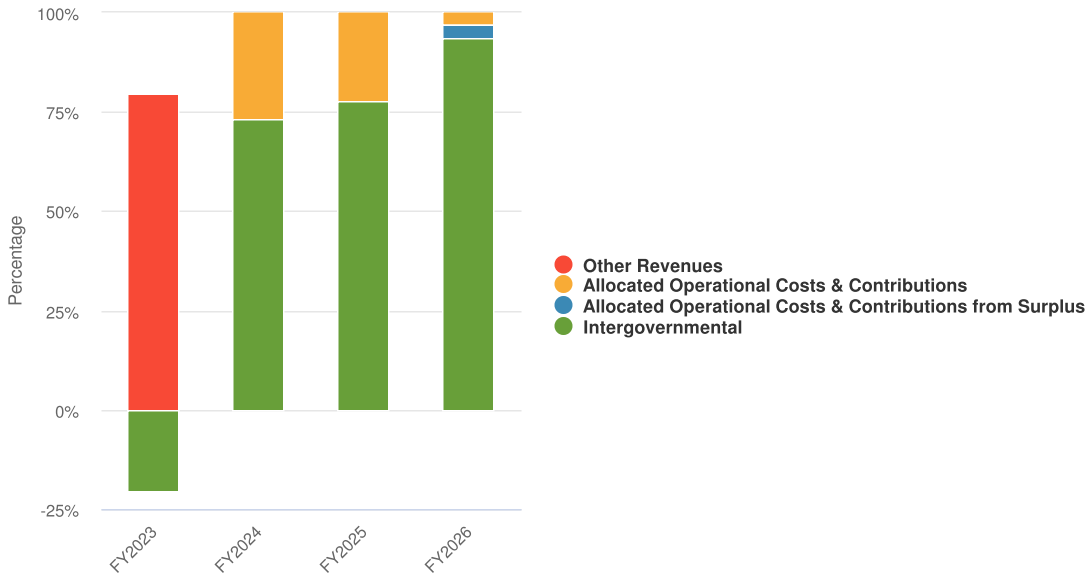
The Airport Capital Improvement Fund is a capital improvement fund. It accounts for capital projects related to the development and improvement of Heber City's airport facilities. The fund is primarily supported by federal and state grants, along with local matching contributions. Resources are used to finance major infrastructure projects that enhance airport operations, safety, and capacity.

## Airport Capital Fund (41) Comprehensive Summary

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$69,710	-\$313,284	\$559	\$559	-\$47,291
Revenues	-\$85,902	\$360,117	\$1,720,603	\$6,878,168	\$7,367,578
Expenditures	\$297,092	\$46,273	\$1,718,640	\$6,926,018	\$7,116,124
Total Revenues Less Expenditures:	-\$382,994	\$313,844	\$1,963	-\$47,851	\$251,454
Ending Fund Balance:	-\$313,284	\$560	\$2,522	-\$47,291	\$204,163

# Revenues by Source

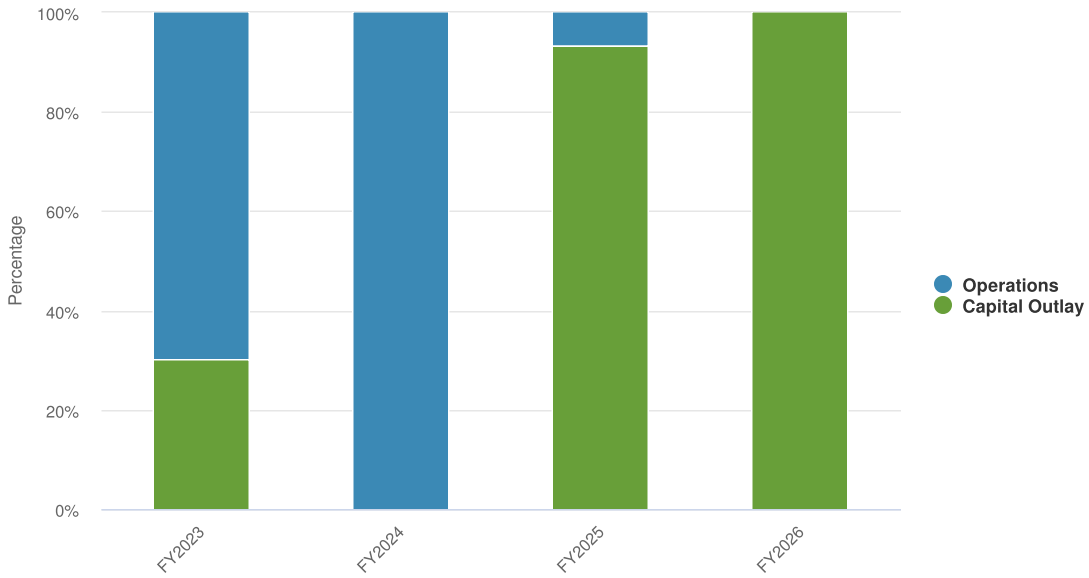
## Budgeted and Historical 2026 Revenues by Source



Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Intergovernmental</b>						
FEDERAL GRANTS	\$29,500	\$250,184	\$1,066,625	\$6,038,735	\$6,494,593	508.9%
STATE GRANT	\$0	\$12,933	\$268,978	\$640,433	\$408,333	51.8%
<b>Total Intergovernmental:</b>	<b>\$29,500</b>	<b>\$263,117</b>	<b>\$1,335,603</b>	<b>\$6,679,168</b>	<b>\$6,902,926</b>	<b>416.8%</b>
<b>Other Revenues</b>						
MISCELLANEOUS INCOME	-\$115,402	\$0	\$0	\$0	\$0	0%
<b>Total Other Revenues:</b>	<b>-\$115,402</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Allocated Operational Costs &amp; Contributions</b>						
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$97,000	\$385,000	\$199,000	\$213,200	-44.6%
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$0</b>	<b>\$97,000</b>	<b>\$385,000</b>	<b>\$199,000</b>	<b>\$213,200</b>	<b>-44.6%</b>
<b>Allocated Operational Costs &amp; Contributions from Surplus</b>						
CONTRIBUTIONS - SURPLUS	\$0	\$0	\$0	\$0	\$251,452	N/A
<b>Total Allocated Operational Costs &amp; Contributions from Surplus:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$251,452</b>	<b>N/A</b>
<b>Total Revenue Source:</b>	<b>-\$85,902</b>	<b>\$360,117</b>	<b>\$1,720,603</b>	<b>\$6,878,168</b>	<b>\$7,367,578</b>	<b>328.2%</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Operations</b>						
PROFESSIONAL SERVICES	\$207,662	\$46,273	\$60,000	\$0	\$0	-100%
EQUIPMENT	\$0	\$0	\$56,000	\$0	\$0	-100%
<b>Total Operations:</b>	<b>\$207,662</b>	<b>\$46,273</b>	<b>\$116,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Capital Outlay</b>						
BUILDING AND IMPROVEMENTS	\$0	\$0	\$702,640	\$597,450	\$0	-100%
CAPITAL EQUIPMENT	\$21,318	\$0	\$0	\$0	\$0	0%
CAPITAL PROJECTS	\$68,112	\$0	\$900,000	\$6,328,568	\$7,116,124	690.7%
<b>Total Capital Outlay:</b>	<b>\$89,430</b>	<b>\$0</b>	<b>\$1,602,640</b>	<b>\$6,926,018</b>	<b>\$7,116,124</b>	<b>344%</b>
<b>Total Expense Objects:</b>	<b>\$297,092</b>	<b>\$46,273</b>	<b>\$1,718,640</b>	<b>\$6,926,018</b>	<b>\$7,116,124</b>	<b>314.1%</b>



## Trails, Arts and Parks Tax Fund (23)

The Trails, Arts, and Parks (TAP) Fund is a special revenue fund and is classified as a major fund. It accounts for revenues collected from the voter-approved sales tax dedicated to the development and enhancement of trails, parks, recreational facilities, and cultural arts programs in Heber City. Resources are used to fund art grants, projects and initiatives that improve quality of life and promote community engagement.

### Trails, Arts and Parks Tax Fund (23) Comprehensive Summary

Name	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	\$0	\$0	\$672,468
Revenues	\$0	\$600,000	\$1,064,937	\$1,610,000
Expenditures	\$0	\$482,500	\$728,703	\$1,840,000
Total Revenues Less Expenditures:	\$0	\$117,500	\$336,234	-\$230,000
Ending Fund Balance:	N/A	\$117,500	\$336,234	\$442,468

## Revenues by Source

Name	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
<b>Revenue Source</b>				
<b>Other Taxes</b>				
<b>Trails, Arts And Parks Tax</b>				
TRAILS, ARTS AND PARKS TAX	\$0	\$600,000	\$600,000	\$600,000
<b>Total Trails, Arts And Parks Tax:</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$600,000</b>
<b>Total Other Taxes:</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$600,000</b>
<b>Interest</b>				
<b>Banking Interest</b>				
BANKING INTEREST	\$0	\$0	\$20,000	\$10,000
<b>Total Banking Interest:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$10,000</b>
<b>Total Interest:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$10,000</b>
<b>Allocated Operational Costs &amp; Contributions</b>				
<b>Contribution From Other Funds</b>				
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$0	\$444,937	\$1,000,000
<b>Total Contribution From Other Funds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$444,937</b>	<b>\$1,000,000</b>
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$444,937</b>	<b>\$1,000,000</b>
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$1,064,937</b>	<b>\$1,610,000</b>

## Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
<b>Expense Objects</b>				
<b>Operations</b>				
<b>Miscellaneous</b>				
MISCELLANEOUS	\$0	\$0	\$300,000	\$1,310,000
<b>Total Miscellaneous:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$1,310,000</b>
<b>Professional Services</b>				
PROFESSIONAL SERVICES	\$0	\$60,000	\$199,008	\$200,000
<b>Total Professional Services:</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$199,008</b>	<b>\$200,000</b>
<b>Art Grants</b>				
ART GRANTS	\$0	\$0	\$87,454	\$60,000
<b>Total Art Grants:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,454</b>	<b>\$60,000</b>
<b>Total Operations:</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$586,462</b>	<b>\$1,570,000</b>
<b>Capital Outlay</b>				
<b>Improv. Other Than Buildings</b>				
IMPROV. OTHER THAN BUILDINGS	\$0	\$422,500	\$142,241	\$270,000
<b>Total Improv. Other Than Buildings:</b>	<b>\$0</b>	<b>\$422,500</b>	<b>\$142,241</b>	<b>\$270,000</b>
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$422,500</b>	<b>\$142,241</b>	<b>\$270,000</b>
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$482,500</b>	<b>\$728,703</b>	<b>\$1,840,000</b>



# Capital Improvement Fund (42)

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

## Capital Improvement Fund (42) Comprehensive Summary

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$2,611,809	\$4,652,818	\$3,335,905	\$3,335,905	\$88,542
Revenues	\$2,300,000	\$284,000	\$151,000	\$5,690,224	\$515,000
Expenditures	\$258,991	\$1,600,913	\$4,485,000	\$8,937,588	\$598,697
Total Revenues Less Expenditures:	\$2,041,009	-\$1,316,913	-\$4,334,000	-\$3,247,364	-\$83,697
Ending Fund Balance:	\$4,652,818	\$3,335,905	-\$998,095	\$88,542	\$4,845

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Other Revenues						
Sale Of Fixed Assets						
SALE OF FIXED ASSETS	\$0	\$0	\$0	\$700,000	\$0	0%
<b>Total Sale Of Fixed Assets:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total Other Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$0</b>	<b>0%</b>
Allocated Operational Costs & Contributions						
TRANSFER FROM OTHER FUNDS	\$2,300,000	\$284,000	\$151,000	\$4,990,224	\$515,000	241.1%
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$2,300,000</b>	<b>\$284,000</b>	<b>\$151,000</b>	<b>\$4,990,224</b>	<b>\$515,000</b>	<b>241.1%</b>
<b>Total Revenue Source:</b>	<b>\$2,300,000</b>	<b>\$284,000</b>	<b>\$151,000</b>	<b>\$5,690,224</b>	<b>\$515,000</b>	<b>241.1%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Operations</b>						
PROFESSIONAL SERVICES	\$0	-\$12,695	\$0	\$8,200	\$0	0%
<b>Total Operations:</b>	<b>\$0</b>	<b>-\$12,695</b>	<b>\$0</b>	<b>\$8,200</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>						
BUILDINGS & LAND	\$37,248	\$913,803	\$3,905,000	\$6,129,838	\$70,000	-98.2%
IMPROVEMENTS OTHER THAN BUILDI	\$221,743	\$699,805	\$580,000	\$2,799,550	\$364,000	-37.2%
<b>Total Capital Outlay:</b>	<b>\$258,991</b>	<b>\$1,613,608</b>	<b>\$4,485,000</b>	<b>\$8,929,388</b>	<b>\$434,000</b>	<b>-90.3%</b>
<b>Transfers</b>						
<b>Transfer To Other Funds</b>						
TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$164,697	N/A
<b>Total Transfer To Other Funds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$164,697</b>	<b>N/A</b>
<b>Total Transfers:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$164,697</b>	<b>N/A</b>
<b>Total Expense Objects:</b>	<b>\$258,991</b>	<b>\$1,600,913</b>	<b>\$4,485,000</b>	<b>\$8,937,588</b>	<b>\$598,697</b>	<b>-86.7%</b>



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	\$2,190	\$89,166	\$89,166	\$31,114
Revenues	\$62,190	\$215,215	\$74,641	\$196,948	\$133,886
Expenditures	\$60,000	\$128,238	\$128,238	\$255,000	\$165,000
Total Revenues Less Expenditures:	\$2,190	\$86,977	-\$53,597	-\$58,052	-\$31,114
Ending Fund Balance:	N/A	\$89,167	\$35,569	\$31,114	\$0

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Interest</b>						
INTEREST INCOME	\$0	\$0	\$4,500	\$7,000	\$2,000	-55.6%
<b>Total Interest:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,500</b>	<b>\$7,000</b>	<b>\$2,000</b>	<b>-55.6%</b>
<b>Other Revenues</b>						
PUBLIC SAFETY IMPACT FEE	\$62,190	\$215,215	\$70,141	\$189,948	\$131,886	88%
<b>Total Other Revenues:</b>	<b>\$62,190</b>	<b>\$215,215</b>	<b>\$70,141</b>	<b>\$189,948</b>	<b>\$131,886</b>	<b>88%</b>
<b>Total Revenue Source:</b>	<b>\$62,190</b>	<b>\$215,215</b>	<b>\$74,641</b>	<b>\$196,948</b>	<b>\$133,886</b>	<b>79.4%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Transfers						
TRANSFER TO DEBT SERVICE - PRINCIPAL	\$60,000	\$128,238	\$128,238	\$255,000	\$165,000	28.7%
<b>Total Transfers:</b>	<b>\$60,000</b>	<b>\$128,238</b>	<b>\$128,238</b>	<b>\$255,000</b>	<b>\$165,000</b>	<b>28.7%</b>
<b>Total Expense Objects:</b>	<b>\$60,000</b>	<b>\$128,238</b>	<b>\$128,238</b>	<b>\$255,000</b>	<b>\$165,000</b>	<b>28.7%</b>



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$4,087,965	\$4,282,081	\$2,920,646	\$2,920,646	\$1,973,271
Revenues	\$2,280,446	\$1,509,307	\$755,851	\$817,683	\$1,357,105
Expenditures	\$2,086,330	\$2,870,741	\$2,324,658	\$1,765,058	\$3,330,376
Total Revenues Less Expenditures:	\$194,116	-\$1,361,434	-\$1,568,807	-\$947,375	-\$1,973,271
Ending Fund Balance:	\$4,282,081	\$2,920,647	\$1,351,839	\$1,973,271	\$0

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Interest</b>						
INTEREST INCOME	\$0	\$203,845	\$90,000	\$120,000	\$57,000	-36.7%
<b>Total Interest:</b>	<b>\$0</b>	<b>\$203,845</b>	<b>\$90,000</b>	<b>\$120,000</b>	<b>\$57,000</b>	<b>-36.7%</b>
<b>Other Revenues</b>						
STREET IMPACT FEE	\$1,638,910	\$1,108,600	\$665,851	\$697,683	\$1,300,105	95.3%
<b>Total Other Revenues:</b>	<b>\$1,638,910</b>	<b>\$1,108,600</b>	<b>\$665,851</b>	<b>\$697,683</b>	<b>\$1,300,105</b>	<b>95.3%</b>
<b>Allocated Operational Costs &amp; Contributions</b>						
CONTRIBUTIONS FROM OTHER FUNDS	\$641,536	\$196,862	\$0	\$0	\$0	0%
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$641,536</b>	<b>\$196,862</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$2,280,446</b>	<b>\$1,509,307</b>	<b>\$755,851</b>	<b>\$817,683</b>	<b>\$1,357,105</b>	<b>79.5%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Operations</b>						
PROFESSIONAL & TECHNICAL SERVI	\$58,144	\$71,319	\$0	\$5,400	\$0	0%
INTEREST EXPENSE	\$4,165	\$0	\$0	\$0	\$0	0%
<b>Total Operations:</b>	<b>\$62,309</b>	<b>\$71,319</b>	<b>\$0</b>	<b>\$5,400</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>						
IMPROVEMENTS OTHER THAN BUILDI	\$2,024,021	\$2,781,698	\$2,304,000	\$1,739,000	\$3,312,710	43.8%
<b>Total Capital Outlay:</b>	<b>\$2,024,021</b>	<b>\$2,781,698</b>	<b>\$2,304,000</b>	<b>\$1,739,000</b>	<b>\$3,312,710</b>	<b>43.8%</b>
<b>Other Operating</b>						
DEBT SERVICE RESERVE FUND	\$0	\$0	\$2,962	\$2,962	\$0	-100%
<b>Total Other Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,962</b>	<b>\$2,962</b>	<b>\$0</b>	<b>-100%</b>
<b>Transfers</b>						
TRANSFER TO DEBT SERVICE - PRINCIPAL	\$0	\$17,724	\$13,802	\$13,802	\$13,910	0.8%
TRANSFER TO DEBT SERVICE - INTEREST	\$0	\$0	\$3,894	\$3,894	\$3,756	-3.5%
<b>Total Transfers:</b>	<b>\$0</b>	<b>\$17,724</b>	<b>\$17,696</b>	<b>\$17,696</b>	<b>\$17,666</b>	<b>-0.2%</b>
<b>Total Expense Objects:</b>	<b>\$2,086,330</b>	<b>\$2,870,741</b>	<b>\$2,324,658</b>	<b>\$1,765,058</b>	<b>\$3,330,376</b>	<b>43.3%</b>



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$2,797,998	\$4,206,261	\$4,446,638	\$4,446,638	\$516,912
Revenues	\$1,673,685	\$1,753,285	\$1,214,117	\$2,019,798	\$1,277,315
Expenditures	\$265,422	\$1,512,908	\$4,746,000	\$5,949,524	\$1,794,227
Total Revenues Less Expenditures:	\$1,408,263	\$240,377	-\$3,531,883	-\$3,929,726	-\$516,912
Ending Fund Balance:	\$4,206,261	\$4,446,638	\$914,755	\$516,912	\$0

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Interest</b>						
INTEREST INCOME	\$0	\$228,555	\$90,000	\$170,000	\$86,000	-4.4%
<b>Total Interest:</b>	<b>\$0</b>	<b>\$228,555</b>	<b>\$90,000</b>	<b>\$170,000</b>	<b>\$86,000</b>	<b>-4.4%</b>
<b>Other Revenues</b>						
PARK IMPACT FEE	\$1,673,685	\$1,524,730	\$1,124,117	\$1,849,798	\$1,191,315	6%
<b>Total Other Revenues:</b>	<b>\$1,673,685</b>	<b>\$1,524,730</b>	<b>\$1,124,117</b>	<b>\$1,849,798</b>	<b>\$1,191,315</b>	<b>6%</b>
<b>Total Revenue Source:</b>	<b>\$1,673,685</b>	<b>\$1,753,285</b>	<b>\$1,214,117</b>	<b>\$2,019,798</b>	<b>\$1,277,315</b>	<b>5.2%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Capital Outlay</b>						
IMPROVEMENTS OTHER THAN BUILDI	\$265,422	\$1,512,908	\$4,746,000	\$5,254,000	\$1,794,227	-62.2%
<b>Total Capital Outlay:</b>	<b>\$265,422</b>	<b>\$1,512,908</b>	<b>\$4,746,000</b>	<b>\$5,254,000</b>	<b>\$1,794,227</b>	<b>-62.2%</b>
<b>Transfers</b>						
<b>Transfer To Other Funds</b>						
TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$695,524	\$0	0%
<b>Total Transfer To Other Funds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$695,524</b>	<b>\$0</b>	<b>0%</b>
<b>Total Transfers:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$695,524</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$265,422</b>	<b>\$1,512,908</b>	<b>\$4,746,000</b>	<b>\$5,949,524</b>	<b>\$1,794,227</b>	<b>-62.2%</b>



**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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$4,164,560	\$9,134,010	\$3,942,242	\$3,942,242	\$2,237,877
Revenues	\$7,232,614	\$2,445,216	\$2,185,000	\$2,416,866	\$2,273,345
Expenditures	\$2,263,165	\$7,636,984	\$1,433,392	\$4,121,231	\$2,863,542
Total Revenues Less Expenditures:	\$4,969,449	-\$5,191,768	\$751,608	-\$1,704,365	-\$590,197
Ending Fund Balance:	\$9,134,009	\$3,942,242	\$4,693,850	\$2,237,877	\$1,647,680

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Sales Tax</b>						
TRANSPORTATION SALES TAX	\$2,102,891	\$2,110,172	\$2,140,000	\$2,278,866	\$2,140,000	0%
<b>Total Sales Tax:</b>	<b>\$2,102,891</b>	<b>\$2,110,172</b>	<b>\$2,140,000</b>	<b>\$2,278,866</b>	<b>\$2,140,000</b>	<b>0%</b>
<b>Interest</b>						
INTEREST INCOME	\$10,723	\$335,044	\$45,000	\$138,000	\$70,000	55.6%
<b>Total Interest:</b>	<b>\$10,723</b>	<b>\$335,044</b>	<b>\$45,000</b>	<b>\$138,000</b>	<b>\$70,000</b>	<b>55.6%</b>
<b>Other Revenues</b>						
BOND PROCEEDS	\$5,041,000	\$0	\$0	\$0	\$0	0%
<b>Total Other Revenues:</b>	<b>\$5,119,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Allocated Operational Costs &amp; Contributions</b>						
<b>Contributions From Other Funds</b>						
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$63,345	N/A
<b>Total Contributions From Other Funds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,345</b>	<b>N/A</b>
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,345</b>	<b>N/A</b>
<b>Total Revenue Source:</b>	<b>\$7,232,614</b>	<b>\$2,445,216</b>	<b>\$2,185,000</b>	<b>\$2,416,866</b>	<b>\$2,273,345</b>	<b>4%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Operations</b>						
Paying Agents Fees	\$43,109	\$0	\$0	\$0	\$0	0%
<b>Total Operations:</b>	<b>\$43,109</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>						
Road Maintenance/Construction	\$1,578,520	\$7,153,220	\$1,146,000	\$2,783,839	\$2,577,089	124.9%
<b>Total Capital Outlay:</b>	<b>\$1,578,520</b>	<b>\$7,153,220</b>	<b>\$1,146,000</b>	<b>\$2,783,839</b>	<b>\$2,577,089</b>	<b>124.9%</b>
<b>Transfers</b>						
Transfer to Street Impact Fees	\$641,536	\$196,862	\$0	\$0	\$0	0%
Transfer to Capital Projects (42)	\$0	\$0	\$0	\$1,050,000	\$0	0%
Transfer to Debt Service	\$0	\$286,902	\$287,392	\$287,392	\$286,453	-0.3%
<b>Total Transfers:</b>	<b>\$641,536</b>	<b>\$483,764</b>	<b>\$287,392</b>	<b>\$1,337,392</b>	<b>\$286,453</b>	<b>-0.3%</b>
<b>Total Expense Objects:</b>	<b>\$2,263,165</b>	<b>\$7,636,984</b>	<b>\$1,433,392</b>	<b>\$4,121,231</b>	<b>\$2,863,542</b>	<b>99.8%</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$1,854,205	\$2,196,800	\$3,359,617	\$3,359,617	\$2,408,430
Revenues	\$884,913	\$1,827,818	\$1,000,000	\$1,537,813	\$1,294,000
Expenditures	\$542,319	\$665,000	\$816,000	\$2,489,000	\$665,000
Total Revenues Less Expenditures:	\$342,594	\$1,162,818	\$184,000	-\$951,187	\$629,000
Ending Fund Balance:	\$2,196,799	\$3,359,618	\$3,543,617	\$2,408,430	\$3,037,430

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Other Taxes</b>						
<b>Class C Road Fund Allotment</b>						
CLASS C ROAD FUND ALLOTMENT	\$884,913	\$1,676,079	\$1,000,000	\$1,377,813	\$1,200,000	20%
<b>Total Class C Road Fund Allotment:</b>	\$884,913	\$1,676,079	\$1,000,000	\$1,377,813	\$1,200,000	20%
<b>Total Other Taxes:</b>	\$884,913	\$1,676,079	\$1,000,000	\$1,377,813	\$1,200,000	20%
<b>Interest</b>						
<b>Interest Income</b>						
INTEREST INCOME	\$0	\$151,739	\$0	\$160,000	\$94,000	N/A
<b>Total Interest Income:</b>	\$0	\$151,739	\$0	\$160,000	\$94,000	N/A
<b>Total Interest:</b>	\$0	\$151,739	\$0	\$160,000	\$94,000	N/A
<b>Total Revenue Source:</b>	\$884,913	\$1,827,818	\$1,000,000	\$1,537,813	\$1,294,000	29.4%

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Transfers</b>						
<b>Transfer To Debt Service - Principal</b>						
TRANSFER TO DEBT SERVICE - PRINCIPAL	\$0	\$665,000	\$665,000	\$665,000	\$665,000	0%
<b>Total Transfer To Debt Service - Principal:</b>	<b>\$0</b>	<b>\$665,000</b>	<b>\$665,000</b>	<b>\$665,000</b>	<b>\$665,000</b>	<b>0%</b>
<b>Transfer To Other Fund</b>						
TRANSFER TO OTHER FUND	\$542,319	\$0	\$151,000	\$1,824,000	\$0	-100%
<b>Total Transfer To Other Fund:</b>	<b>\$542,319</b>	<b>\$0</b>	<b>\$151,000</b>	<b>\$1,824,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Transfers:</b>	<b>\$542,319</b>	<b>\$665,000</b>	<b>\$816,000</b>	<b>\$2,489,000</b>	<b>\$665,000</b>	<b>-18.5%</b>
<b>Total Expense Objects:</b>	<b>\$542,319</b>	<b>\$665,000</b>	<b>\$816,000</b>	<b>\$2,489,000</b>	<b>\$665,000</b>	<b>-18.5%</b>



# North Village Street Impact Fee Fund (50)

This fund is used to account for North Village street projects. The revenue source is from impact fees related to the North Village Development.

## North Village Street Impact Fee Fund (50) Comprehensive Summary

Name	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	\$0	\$0	\$1,057,659
Revenues	\$0	\$0	\$1,057,659	\$374,750
Expenditures	\$0	\$0	\$0	\$1,432,409
Total Revenues Less Expenditures:	\$0	\$0	\$1,057,659	-\$1,057,659
Ending Fund Balance:	N/A	\$0	\$1,057,659	\$0

## Revenues by Source

Name	FY2024 Actuals	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Interest</b>				
<b>Interest Income</b>				
INTEREST INCOME	\$0	\$24,000	\$15,000	N/A
<b>Total Interest Income:</b>	<b>\$0</b>	<b>\$24,000</b>	<b>\$15,000</b>	<b>N/A</b>
<b>Total Interest:</b>	<b>\$0</b>	<b>\$24,000</b>	<b>\$15,000</b>	<b>N/A</b>
<b>Other Revenues</b>				
<b>North Village Street Impact Fee</b>				
NORTH VILLAGE STREET IMPACT FEE	\$0	\$1,033,659	\$359,750	N/A
<b>Total North Village Street Impact Fee:</b>	<b>\$0</b>	<b>\$1,033,659</b>	<b>\$359,750</b>	<b>N/A</b>
<b>Total Other Revenues:</b>	<b>\$0</b>	<b>\$1,033,659</b>	<b>\$359,750</b>	<b>N/A</b>
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$1,057,659</b>	<b>\$374,750</b>	<b>N/A</b>

## Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects				
Capital Outlay				
Improv. Other Than Buildings				
IMPROV. OTHER THAN BUILDINGS	\$0	\$0	\$1,432,409	N/A
<b>Total Improv. Other Than Buildings:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,432,409</b>	<b>N/A</b>
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,432,409</b>	<b>N/A</b>
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,432,409</b>	<b>N/A</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$19,858,768	\$12,697,055	\$7,508,814	\$7,508,814	\$8,672,756
<b>Revenues</b>					
Charges for Services	\$2,791,410	\$3,100,654	\$3,339,000	\$3,715,285	\$4,083,550
Intergovernmental	\$8,452	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$23,631	\$31,086	\$31,000	\$29,327	\$28,000
Interest	\$373,597	\$632,977	\$510,700	\$380,000	\$287,000
Other Revenues	\$1,147,638	\$539,767	\$687,397	\$3,606,588	\$722,903
Allocated Operational Costs & Contributions	\$7,170,000	\$8,968	\$1,525,000	\$2,019,521	\$3,500,000
Allocated Operational Costs & Contributions from Surplus	\$0	\$2,924,338	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$11,514,728</b>	<b>\$7,237,790</b>	<b>\$6,093,097</b>	<b>\$9,750,721</b>	<b>\$8,621,453</b>
<b>Expenditures</b>					
Salaries and Benefits	\$804,670	\$905,883	\$853,119	\$922,100	\$905,510
<b>Total Salaries and Benefits:</b>	<b>\$804,670</b>	<b>\$905,883</b>	<b>\$853,119</b>	<b>\$922,100</b>	<b>\$905,510</b>
Operations					
Paying Agents Fees	\$0	\$1,250	\$0	\$0	\$0
Bank Fees	\$0	\$0	\$0	\$35,000	\$36,000
<b>Total Operations:</b>	<b>\$2,132,504</b>	<b>\$2,216,544</b>	<b>\$739,319</b>	<b>\$744,107</b>	<b>\$696,155</b>
Capital Outlay	\$0	\$32,329	\$4,325,104	\$3,520,104	\$6,420,710
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$32,329</b>	<b>\$4,325,104</b>	<b>\$3,520,104</b>	<b>\$6,420,710</b>
Other Operating	\$0	\$0	\$6,621	\$6,621	\$0
<b>Total Other Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,621</b>	<b>\$6,621</b>	<b>\$0</b>
Transfers	\$7,623,901	\$488,261	\$2,890,637	\$3,393,667	\$5,004,051
<b>Total Transfers:</b>	<b>\$7,623,901</b>	<b>\$488,261</b>	<b>\$2,890,637</b>	<b>\$3,393,667</b>	<b>\$5,004,051</b>
<b>Total Expenditures:</b>	<b>\$10,561,075</b>	<b>\$3,643,017</b>	<b>\$8,814,801</b>	<b>\$8,586,599</b>	<b>\$13,026,427</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$953,653</b>	<b>\$3,594,773</b>	<b>-\$2,721,704</b>	<b>\$1,164,122</b>	<b>-\$4,404,974</b>
<b>Ending Fund Balance:</b>	<b>\$20,812,421</b>	<b>\$16,291,828</b>	<b>\$4,787,110</b>	<b>\$8,672,936</b>	<b>\$4,267,782</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$18,333,615	\$2,527,588	-\$3,454,775	-\$3,454,775	\$2,532,537
Revenues	\$3,199,365	\$6,429,931	\$3,771,200	\$9,015,758	\$4,254,550
Expenditures	\$10,507,583	\$3,629,281	\$4,471,169	\$3,028,446	\$6,594,147
Total Revenues Less Expenditures:	-\$7,308,218	\$2,800,650	-\$699,969	\$5,987,312	-\$2,339,597
Ending Fund Balance:	\$11,025,397	\$5,328,238	-\$4,154,744	\$2,532,537	\$192,940

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Charges for Services</b>						
<b>Reinspection Fee</b>						
REINSPECTION FEE	\$0	\$0	\$0	\$1,500	\$0	0%
<b>Total Reinspection Fee:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$0</b>	<b>0%</b>
<b>Water Sample Fees</b>						
WATER SAMPLE FEES	\$0	\$4,190	\$0	\$0	\$0	0%
<b>Total Water Sample Fees:</b>	<b>\$0</b>	<b>\$4,190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Water Meter Set Delay</b>						
WATE METER SET DELAY	\$0	\$0	\$0	\$140	\$0	0%
<b>Total Water Meter Set Delay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140</b>	<b>\$0</b>	<b>0%</b>
<b>Total Charges for Services:</b>	<b>\$2,791,410</b>	<b>\$3,100,654</b>	<b>\$3,339,000</b>	<b>\$3,715,285</b>	<b>\$4,083,550</b>	<b>22.3%</b>
<b>Intergovernmental</b>						
STATE GRANT	\$8,452	\$0	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$8,452</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Fines &amp; Forfeitures</b>						
PENALTY - LATE FEES	\$15,781	\$21,911	\$23,000	\$19,327	\$20,000	-13%
DELINQUENT ACCT. RECONNECT FEE	\$7,850	\$9,175	\$8,000	\$10,000	\$8,000	0%
<b>Total Fines &amp; Forfeitures:</b>	<b>\$23,631</b>	<b>\$31,086</b>	<b>\$31,000</b>	<b>\$29,327</b>	<b>\$28,000</b>	<b>-9.7%</b>
<b>Interest</b>						
INTEREST INCOME	\$373,597	\$357,844	\$398,200	\$210,000	\$140,000	-64.8%
<b>Total Interest:</b>	<b>\$373,597</b>	<b>\$357,844</b>	<b>\$398,200</b>	<b>\$210,000</b>	<b>\$140,000</b>	<b>-64.8%</b>
<b>Other Revenues</b>						
<b>Bond Proceeds</b>						
BOND PROCEEDS	\$0	\$0	\$0	\$3,032,000	\$0	0%
<b>Total Bond Proceeds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,032,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total Other Revenues:</b>	<b>\$2,275</b>	<b>\$7,041</b>	<b>\$3,000</b>	<b>\$3,041,625</b>	<b>\$3,000</b>	<b>0%</b>
<b>Allocated Operational Costs &amp; Contributions</b>						
<b>CONTRIBUTIONS FROM RESTRICTED IMPACT FEES</b>						
CONTRIBUTIONS FROM RESTRICTED IMPACT FEES	\$0	\$8,968	\$0	\$0	\$0	0%

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total CONTRIBUTIONS FROM RESTRICTED IMPACT FEES:	\$0	\$8,968	\$0	\$0	\$0	0%
Total Allocated Operational Costs & Contributions:	\$0	\$8,968	\$0	\$2,019,521	\$0	0%
Allocated Operational Costs & Contributions from Surplus						
Total Allocated Operational Costs & Contributions from Surplus:	\$0	\$2,924,338	\$0	\$0	\$0	0%
Total Revenue Source:	\$3,199,365	\$6,429,931	\$3,771,200	\$9,015,758	\$4,254,550	12.8%

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$535,982	\$584,132	\$555,327	\$601,500	\$599,365	7.9%
OVERTIME	\$51,319	\$42,994	\$32,961	\$36,000	\$39,954	21.2%
EMPLOYEE BENEFITS	\$217,369	\$235,765	\$222,577	\$236,700	\$223,569	0.4%
FICA AND MEDICARE	\$0	\$42,992	\$42,255	\$47,900	\$42,622	0.9%
<b>Total Salaries and Benefits:</b>	<b>\$804,670</b>	<b>\$905,883</b>	<b>\$853,119</b>	<b>\$922,100</b>	<b>\$905,510</b>	<b>6.1%</b>
<b>Operations</b>						
<b>Paying Agents Fees</b>						
PAYING AGENTS FEES	\$0	\$1,250	\$0	\$0	\$0	0%
<b>Total Paying Agents Fees:</b>	<b>\$0</b>	<b>\$1,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Bank Fees</b>						
BANK FEES	\$0	\$0	\$0	\$35,000	\$36,000	N/A
<b>Total Bank Fees:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$36,000</b>	<b>N/A</b>
<b>Total Operations:</b>	<b>\$2,079,012</b>	<b>\$2,209,282</b>	<b>\$734,319</b>	<b>\$739,107</b>	<b>\$696,155</b>	<b>-5.2%</b>
<b>Capital Outlay</b>						
IMPROV. OTHER THAN BUILDINGS	\$0	\$34,823	\$0	\$0	\$0	0%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$34,823</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Other Operating</b>						
<b>Debt Service Reserve Fund</b>						
DEBT SERVICE RESERVE FUND	\$0	\$0	\$4,681	\$4,681	\$0	-100%
<b>Total Debt Service Reserve Fund:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,681</b>	<b>\$4,681</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Other Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,681</b>	<b>\$4,681</b>	<b>\$0</b>	<b>-100%</b>
<b>Transfers</b>						
INDIRECT SALARIES	\$336,669	\$354,353	\$394,140	\$376,452	\$417,359	5.9%
INDIRECT BENEFIT	\$117,232	\$124,940	\$103,804	\$130,000	\$105,546	1.7%
DEBT SERVICE - PRINCIPAL	\$0	\$0	\$484,810	\$484,810	\$604,980	24.8%
DEBT SERVICE - INTEREST	\$0	\$0	\$371,296	\$371,296	\$364,596	-1.8%
TRANSFER - CULINARY WATER CAPITAL (66	\$7,170,000	\$0	\$1,525,000	\$0	\$3,500,000	129.5%
<b>Total Transfers:</b>	<b>\$7,623,901</b>	<b>\$479,293</b>	<b>\$2,879,049</b>	<b>\$1,362,558</b>	<b>\$4,992,481</b>	<b>73.4%</b>
<b>Total Expense Objects:</b>	<b>\$10,507,583</b>	<b>\$3,629,281</b>	<b>\$4,471,169</b>	<b>\$3,028,446</b>	<b>\$6,594,147</b>	<b>47.5%</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$3,675,128	\$5,137,467	\$5,929,172	\$5,929,172	\$3,825,682
Revenues	\$1,133,388	\$807,859	\$796,897	\$734,963	\$866,903
Expenditures	\$53,492	\$16,154	\$306,752	\$2,838,273	\$636,280
Total Revenues Less Expenditures:	\$1,079,896	\$791,705	\$490,145	-\$2,103,310	\$230,623
Ending Fund Balance:	\$4,755,024	\$5,929,172	\$6,419,317	\$3,825,862	\$4,056,305

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Interest</b>						
INTEREST INCOME	\$0	\$275,133	\$112,500	\$170,000	\$147,000	30.7%
<b>Total Interest:</b>	<b>\$0</b>	<b>\$275,133</b>	<b>\$112,500</b>	<b>\$170,000</b>	<b>\$147,000</b>	<b>30.7%</b>
<b>Other Revenues</b>						
IMPACT FEES	\$1,133,388	\$532,726	\$684,397	\$564,963	\$719,903	5.2%
<b>Total Other Revenues:</b>	<b>\$1,133,388</b>	<b>\$532,726</b>	<b>\$684,397</b>	<b>\$564,963</b>	<b>\$719,903</b>	<b>5.2%</b>
<b>Total Revenue Source:</b>	<b>\$1,133,388</b>	<b>\$807,859</b>	<b>\$796,897</b>	<b>\$734,963</b>	<b>\$866,903</b>	<b>8.8%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Operations</b>						
PROFESSIONAL & TECHNICAL SERVICE	\$50,767	\$4,622	\$5,000	\$5,000	\$0	-100%
INTEREST EXPENSE	\$2,725	\$2,640	\$0	\$0	\$0	0%
<b>Total Operations:</b>	<b>\$53,492</b>	<b>\$7,262</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Capital Outlay</b>						
IMPROVEMENTS OTHER THAN BUILDING	\$0	-\$76	\$288,224	\$800,224	\$624,710	116.7%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>-\$76</b>	<b>\$288,224</b>	<b>\$800,224</b>	<b>\$624,710</b>	<b>116.7%</b>
<b>Other Operating</b>						
DEBT SERVICE RESERVE FUND	\$0	\$0	\$1,940	\$1,940	\$0	-100%
<b>Total Other Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,940</b>	<b>\$1,940</b>	<b>\$0</b>	<b>-100%</b>
<b>Transfers</b>						
CONTRIBUTIONS TO CULINARY WATER FUND	\$0	\$0	\$0	\$2,019,521	\$0	0%
TRANSFER TO DEBT SERVICE - PRINCIPAL	\$0	\$8,968	\$9,038	\$9,038	\$9,110	0.8%
TRANSFER TO DEBT SERVICE - INTEREST	\$0	\$0	\$2,550	\$2,550	\$2,460	-3.5%
<b>Total Transfers:</b>	<b>\$0</b>	<b>\$8,968</b>	<b>\$11,588</b>	<b>\$2,031,109</b>	<b>\$11,570</b>	<b>-0.2%</b>
<b>Total Expense Objects:</b>	<b>\$53,492</b>	<b>\$16,154</b>	<b>\$306,752</b>	<b>\$2,838,273</b>	<b>\$636,280</b>	<b>107.4%</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	-\$2,149,975	\$5,032,000	\$5,034,417	\$5,034,417	\$2,314,537
Revenues	\$7,181,975	\$0	\$1,525,000	\$0	\$3,500,000
Expenditures	\$0	-\$2,418	\$4,036,880	\$2,719,880	\$5,796,000
Total Revenues Less Expenditures:	\$7,181,975	\$2,418	-\$2,511,880	-\$2,719,880	-\$2,296,000
Ending Fund Balance:	\$5,032,000	\$5,034,418	\$2,522,537	\$2,314,537	\$18,537

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Other Revenues						
Sale Of Fixed Assets						
SALE OF FIXED ASSETS	\$11,975	\$0	\$0	\$0	\$0	0%
<b>Total Sale Of Fixed Assets:</b>	<b>\$11,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Other Revenues:</b>	<b>\$11,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Allocated Operational Costs & Contributions						
Transfer From Culinary Water Fund (51)						
TRANSFER FROM CULINARY WATER FUND (51)	\$7,170,000	\$0	\$1,525,000	\$0	\$3,500,000	129.5%
<b>Total Transfer From Culinary Water Fund (51):</b>	<b>\$7,170,000</b>	<b>\$0</b>	<b>\$1,525,000</b>	<b>\$0</b>	<b>\$3,500,000</b>	<b>129.5%</b>
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$7,170,000</b>	<b>\$0</b>	<b>\$1,525,000</b>	<b>\$0</b>	<b>\$3,500,000</b>	<b>129.5%</b>
<b>Total Revenue Source:</b>	<b>\$7,181,975</b>	<b>\$0</b>	<b>\$1,525,000</b>	<b>\$0</b>	<b>\$3,500,000</b>	<b>129.5%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Capital Outlay</b>						
IMPROV. OTHER THAN BUILDINGS	\$0	\$0	\$3,394,000	\$2,077,000	\$5,056,000	49%
CAPITAL EQUIPMENT	\$0	-\$2,418	\$642,880	\$642,880	\$740,000	15.1%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>-\$2,418</b>	<b>\$4,036,880</b>	<b>\$2,719,880</b>	<b>\$5,796,000</b>	<b>43.6%</b>
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>-\$2,418</b>	<b>\$4,036,880</b>	<b>\$2,719,880</b>	<b>\$5,796,000</b>	<b>43.6%</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$12,789,801	\$11,089,278	\$13,202,167	\$13,202,167	\$17,391,028
<b>Revenues</b>					
Charges for Services	\$4,222,092	\$4,754,290	\$5,095,000	\$5,325,298	\$5,356,600
Intergovernmental	\$10,565	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$15,464	\$19,240	\$26,000	\$26,140	\$26,000
Interest	\$222,222	\$812,755	\$394,200	\$665,000	\$556,000
Other Revenues	\$1,244,813	\$586,216	\$534,488	\$6,301,920	\$364,288
Allocated Operational Costs & Contributions	\$10,736,313	\$8,596	\$0	\$92,725	\$4,000,000
Allocated Operational Costs & Contributions from Surplus	\$0	\$2,940,024	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$16,451,469</b>	<b>\$9,121,121</b>	<b>\$6,049,688</b>	<b>\$12,411,083</b>	<b>\$10,302,888</b>
<b>Expenditures</b>					
Salaries and Benefits	\$664,449	\$654,047	\$798,863	\$575,550	\$920,400
Operations	\$2,715,800	\$3,385,941	\$2,379,051	\$2,964,910	\$3,578,832
Capital Outlay	\$19,658	-\$2,794	\$6,096,297	\$3,206,552	\$11,775,750
Other Operating	\$0	\$0	\$118,600	\$118,600	\$166,419
Transfers	\$7,426,961	\$429,326	\$1,236,521	\$1,336,235	\$5,552,445
<b>Total Expenditures:</b>	<b>\$10,826,868</b>	<b>\$4,466,520</b>	<b>\$10,629,332</b>	<b>\$8,201,847</b>	<b>\$21,993,846</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$5,624,601</b>	<b>\$4,654,601</b>	<b>-\$4,579,644</b>	<b>\$4,209,236</b>	<b>-\$11,690,958</b>
<b>Ending Fund Balance:</b>	<b>\$18,414,402</b>	<b>\$15,743,879</b>	<b>\$8,622,523</b>	<b>\$17,411,403</b>	<b>\$5,700,070</b>



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$10,937,692	\$998,158	\$2,420,999	\$2,420,999	\$9,410,559
Revenues	\$8,157,877	\$8,421,421	\$5,458,900	\$11,879,163	\$5,822,600
Expenditures	\$10,772,287	\$4,456,867	\$4,520,068	\$4,889,603	\$10,207,007
Total Revenues Less Expenditures:	-\$2,614,410	\$3,964,554	\$938,832	\$6,989,560	-\$4,384,407
Ending Fund Balance:	\$8,323,282	\$4,962,712	\$3,359,831	\$9,410,559	\$5,026,152

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Charges for Services</b>						
HOOK-UP FEES - SEWER	\$35,667	\$93,543	\$25,000	\$50,284	\$25,000	0%
SEWER SERVICE CHARGES	\$2,735,814	\$2,907,715	\$3,240,000	\$3,361,113	\$3,531,600	9%
TCSSD FEES	\$0	\$339,857	\$530,000	\$416,600	\$300,000	-43.4%
HVSSD FEES	\$1,450,611	\$1,413,175	\$1,300,000	\$1,497,301	\$1,500,000	15.4%
<b>Total Charges for Services:</b>	<b>\$4,222,092</b>	<b>\$4,754,290</b>	<b>\$5,095,000</b>	<b>\$5,325,298</b>	<b>\$5,356,600</b>	<b>5.1%</b>
<b>Intergovernmental</b>						
STATE GRANT	\$10,565	\$0	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$10,565</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Fines &amp; Forfeitures</b>						
PENALTY - LATE FEES	\$15,464	\$19,240	\$26,000	\$26,140	\$26,000	0%
<b>Total Fines &amp; Forfeitures:</b>	<b>\$15,464</b>	<b>\$19,240</b>	<b>\$26,000</b>	<b>\$26,140</b>	<b>\$26,000</b>	<b>0%</b>
<b>Interest</b>						
INTEREST INCOME	\$222,222	\$681,388	\$337,900	\$535,000	\$440,000	30.2%
<b>Total Interest:</b>	<b>\$222,222</b>	<b>\$681,388</b>	<b>\$337,900</b>	<b>\$535,000</b>	<b>\$440,000</b>	<b>30.2%</b>
<b>Other Revenues</b>						
<b>Bond Proceeds</b>						
BOND PROCEEDS	\$0	\$0	\$0	\$5,900,000	\$0	0%
<b>Total Bond Proceeds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,900,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total Other Revenues:</b>	<b>-\$14,319</b>	<b>\$17,883</b>	<b>\$0</b>	<b>\$5,900,000</b>	<b>\$0</b>	<b>0%</b>
<b>Allocated Operational Costs &amp; Contributions</b>						
<b>CONTRIBUTIONS FROM RESTRICTED EQUITY</b>						
CONTRIBUTIONS FROM RESTRICTED EQUITY	\$0	\$8,596	\$0	\$0	\$0	0%
<b>Total CONTRIBUTIONS FROM RESTRICTED EQUITY:</b>	<b>\$0</b>	<b>\$8,596</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$3,701,853</b>	<b>\$8,596</b>	<b>\$0</b>	<b>\$92,725</b>	<b>\$0</b>	<b>0%</b>
<b>Allocated Operational Costs &amp; Contributions from Surplus</b>						
<b>Total Allocated Operational Costs &amp; Contributions from Surplus:</b>	<b>\$0</b>	<b>\$2,940,024</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$8,157,877</b>	<b>\$8,421,421</b>	<b>\$5,458,900</b>	<b>\$11,879,163</b>	<b>\$5,822,600</b>	<b>6.7%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$462,091	\$435,124	\$529,683	\$395,000	\$633,024	19.5%
OVERTIME	\$32,396	\$10,976	\$8,201	\$13,000	\$28,563	248.3%
EMPLOYEE BENEFITS	\$169,962	\$176,616	\$220,333	\$137,000	\$213,794	-3%
FICA AND MEDICARE	\$0	\$31,331	\$40,646	\$30,550	\$45,019	10.8%
<b>Total Salaries and Benefits:</b>	<b>\$664,449</b>	<b>\$654,047</b>	<b>\$798,863</b>	<b>\$575,550</b>	<b>\$920,400</b>	<b>15.2%</b>
<b>Operations</b>						
<b>Bank Fees</b>						
BANK FEES	\$0	\$0	\$0	\$37,500	\$39,000	N/A
<b>Total Bank Fees:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,500</b>	<b>\$39,000</b>	<b>N/A</b>
<b>Total Operations:</b>	<b>\$2,689,337</b>	<b>\$3,382,090</b>	<b>\$2,379,051</b>	<b>\$2,964,910</b>	<b>\$3,578,832</b>	<b>50.4%</b>
<b>Other Operating</b>						
DEBT SERVICE RESERVE FUND	\$0	\$0	\$116,740	\$116,740	\$166,419	42.6%
<b>Total Other Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$116,740</b>	<b>\$116,740</b>	<b>\$166,419</b>	<b>42.6%</b>
<b>Transfers</b>						
INDIRECT SALARIES	\$291,902	\$310,985	\$362,984	\$346,000	\$382,630	5.4%
INDIRECT BENEFITS	\$100,599	\$109,745	\$96,026	\$120,000	\$97,367	1.4%
DEBT SERVICE - PRINCIPAL	\$0	\$0	\$518,818	\$518,818	\$642,109	23.8%
DEBT SERVICE - INTEREST	\$0	\$0	\$247,585	\$247,585	\$419,250	69.3%
TRANSFER - WASTE WATER CAPITAL (67)	\$7,026,000	\$0	\$0	\$0	\$4,000,000	N/A
<b>Total Transfers:</b>	<b>\$7,418,501</b>	<b>\$420,730</b>	<b>\$1,225,414</b>	<b>\$1,232,403</b>	<b>\$5,541,356</b>	<b>352.2%</b>
<b>Total Expense Objects:</b>	<b>\$10,772,287</b>	<b>\$4,456,867</b>	<b>\$4,520,068</b>	<b>\$4,889,603</b>	<b>\$10,207,007</b>	<b>125.8%</b>



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$1,167,766	\$2,323,325	\$3,010,578	\$3,010,578	\$3,117,889
Revenues	\$1,190,482	\$699,700	\$590,788	\$526,700	\$480,288
Expenditures	\$34,923	\$12,447	\$658,664	\$419,389	\$2,961,839
Total Revenues Less Expenditures:	\$1,155,559	\$687,253	-\$67,876	\$107,311	-\$2,481,551
Ending Fund Balance:	\$2,323,325	\$3,010,578	\$2,942,702	\$3,117,889	\$636,338

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Interest</b>						
INTEREST INCOME	\$0	\$131,367	\$56,300	\$130,000	\$116,000	106%
<b>Total Interest:</b>	<b>\$0</b>	<b>\$131,367</b>	<b>\$56,300</b>	<b>\$130,000</b>	<b>\$116,000</b>	<b>106%</b>
<b>Other Revenues</b>						
IMPACT FEE	\$1,190,482	\$568,333	\$534,488	\$396,700	\$364,288	-31.8%
<b>Total Other Revenues:</b>	<b>\$1,190,482</b>	<b>\$568,333</b>	<b>\$534,488</b>	<b>\$396,700</b>	<b>\$364,288</b>	<b>-31.8%</b>
<b>Total Revenue Source:</b>	<b>\$1,190,482</b>	<b>\$699,700</b>	<b>\$590,788</b>	<b>\$526,700</b>	<b>\$480,288</b>	<b>-18.7%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Operations</b>						
PROFESSIONAL & TECHNICAL SERVICE	\$23,845	\$1,321	\$0	\$0	\$0	0%
INTEREST EXPENSE	\$2,618	\$2,530	\$0	\$0	\$0	0%
<b>Total Operations:</b>	<b>\$26,463</b>	<b>\$3,851</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>						
IMPROVEMENTS OTHER THAN BUILDING	\$0	\$0	\$645,697	\$313,697	\$2,950,750	357%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$645,697</b>	<b>\$313,697</b>	<b>\$2,950,750</b>	<b>357%</b>
<b>Other Operating</b>						
DEBT SERVICE RESERVE FUND	\$0	\$0	\$1,860	\$1,860	\$0	-100%
<b>Total Other Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,860</b>	<b>\$1,860</b>	<b>\$0</b>	<b>-100%</b>
<b>Transfers</b>						
CONTRIBUTIONS TO WASTE WATER FUND	\$0	\$0	\$0	\$92,725	\$0	0%
TRANSFER TO DEBT SERVICE - PRINCIPAL	\$8,460	\$8,596	\$8,663	\$8,663	\$8,731	0.8%
TRANSFER TO DEBT SERVICE - INTEREST	\$0	\$0	\$2,444	\$2,444	\$2,358	-3.5%
<b>Total Transfers:</b>	<b>\$8,460</b>	<b>\$8,596</b>	<b>\$11,107</b>	<b>\$103,832</b>	<b>\$11,089</b>	<b>-0.2%</b>
<b>Total Expense Objects:</b>	<b>\$34,923</b>	<b>\$12,447</b>	<b>\$658,664</b>	<b>\$419,389</b>	<b>\$2,961,839</b>	<b>349.7%</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$684,343	\$7,767,795	\$7,770,590	\$7,770,590	\$4,862,580
Revenues	\$7,103,110	\$0	\$0	\$5,220	\$4,000,000
Expenditures	\$19,658	-\$2,794	\$5,450,600	\$2,892,855	\$8,825,000
Total Revenues Less Expenditures:	\$7,083,452	\$2,794	-\$5,450,600	-\$2,887,635	-\$4,825,000
Ending Fund Balance:	\$7,767,795	\$7,770,589	\$2,319,990	\$4,882,955	\$37,580

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Other Revenues	\$68,650	\$0	\$0	\$5,220	\$0	0%
Allocated Operational Costs & Contributions	\$7,034,460	\$0	\$0	\$0	\$4,000,000	N/A
<b>Total Revenue Source:</b>	<b>\$7,103,110</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,220</b>	<b>\$4,000,000</b>	<b>N/A</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Capital Outlay						
IMPROV. OTHER THAN BUILDINGS`	\$0	\$0	\$5,447,000	\$2,889,255	\$8,825,000	62%
CAPITAL EQUIPMENT	\$19,658	-\$2,794	\$3,600	\$3,600	\$0	-100%
<b>Total Capital Outlay:</b>	<b>\$19,658</b>	<b>-\$2,794</b>	<b>\$5,450,600</b>	<b>\$2,892,855</b>	<b>\$8,825,000</b>	<b>61.9%</b>
<b>Total Expense Objects:</b>	<b>\$19,658</b>	<b>-\$2,794</b>	<b>\$5,450,600</b>	<b>\$2,892,855</b>	<b>\$8,825,000</b>	<b>61.9%</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$453,614	\$688,441	\$569,335	\$569,335	\$559,584
<b>Revenues</b>					
Charges for Services	\$800,558	\$942,195	\$1,060,000	\$1,083,759	\$1,144,800
Intergovernmental	\$3,522	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$4,258	\$5,913	\$6,000	\$5,191	\$6,000
Interest	\$0	\$26,734	\$30,300	\$18,000	\$13,682
Other Revenues	-\$7,353	\$4,510	\$0	\$0	\$0
Allocated Operational Costs & Contributions	\$31,330	\$0	\$265,000	\$275,000	\$10,000
<b>Total Revenues:</b>	<b>\$832,315</b>	<b>\$979,352</b>	<b>\$1,361,300</b>	<b>\$1,381,950</b>	<b>\$1,174,482</b>
<b>Expenditures</b>					
Salaries and Benefits	\$364,850	\$481,472	\$554,005	\$409,000	\$657,125
Operations	\$251,918	\$296,743	\$175,915	\$218,880	\$568,709
Capital Outlay	\$0	\$0	\$269,200	\$319,200	\$5,000
Other Operating	\$0	\$0	\$3,654	\$3,654	\$0
Transfers	\$123,142	\$93,616	\$431,134	\$440,967	\$179,889
<b>Total Expenditures:</b>	<b>\$739,910</b>	<b>\$871,831</b>	<b>\$1,433,908</b>	<b>\$1,391,701</b>	<b>\$1,410,722</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$92,405</b>	<b>\$107,521</b>	<b>-\$72,608</b>	<b>-\$9,751</b>	<b>-\$236,240</b>
<b>Ending Fund Balance:</b>	<b>\$546,019</b>	<b>\$795,962</b>	<b>\$496,727</b>	<b>\$559,584</b>	<b>\$323,344</b>



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$408,652	\$619,099	\$522,368	\$522,368	\$556,817
Revenues	\$800,985	\$979,352	\$1,096,300	\$1,106,950	\$1,164,482
Expenditures	\$732,961	\$869,056	\$1,164,708	\$1,072,501	\$1,405,722
Total Revenues Less Expenditures:	\$68,024	\$110,296	-\$68,408	\$34,449	-\$241,240
Ending Fund Balance:	\$476,676	\$729,395	\$453,960	\$556,817	\$315,577

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Charges for Services	\$800,558	\$942,195	\$1,060,000	\$1,083,759	\$1,144,800	8%
Intergovernmental	\$3,522	\$0	\$0	\$0	\$0	0%
Fines & Forfeitures	\$4,258	\$5,913	\$6,000	\$5,191	\$6,000	0%
Interest	\$0	\$26,734	\$30,300	\$18,000	\$13,682	-54.8%
Other Revenues	-\$7,353	\$4,510	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$800,985</b>	<b>\$979,352</b>	<b>\$1,096,300</b>	<b>\$1,106,950</b>	<b>\$1,164,482</b>	<b>6.2%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Salaries and Benefits	\$364,850	\$481,472	\$554,005	\$409,000	\$657,125	18.6%
<b>Total Salaries and Benefits:</b>	<b>\$364,850</b>	<b>\$481,472</b>	<b>\$554,005</b>	<b>\$409,000</b>	<b>\$657,125</b>	<b>18.6%</b>
Operations						
Bank Fees	\$0	\$0	\$0	\$28,000	\$29,000	N/A
<b>Total Operations:</b>	<b>\$244,969</b>	<b>\$293,968</b>	<b>\$175,915</b>	<b>\$218,880</b>	<b>\$568,709</b>	<b>223.3%</b>
Other Operating	\$0	\$0	\$3,654	\$3,654	\$0	-100%
<b>Total Other Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,654</b>	<b>\$3,654</b>	<b>\$0</b>	<b>-100%</b>
Transfers	\$123,142	\$93,616	\$431,134	\$440,967	\$179,889	-58.3%
<b>Total Transfers:</b>	<b>\$123,142</b>	<b>\$93,616</b>	<b>\$431,134</b>	<b>\$440,967</b>	<b>\$179,889</b>	<b>-58.3%</b>
<b>Total Expense Objects:</b>	<b>\$732,961</b>	<b>\$869,056</b>	<b>\$1,164,708</b>	<b>\$1,072,501</b>	<b>\$1,405,722</b>	<b>20.7%</b>



## North Village Storm Water Impact Fee Fund (60)

This fund is used to account for North Village storm water projects. The revenue source is from impact fees related to the North Village Development.

### North Village Storm Water Impact Fee Fund (60) Comprehensive Summary

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	N/A	\$0	\$240,994	\$240,994	\$1,459,016
Revenues	\$0	\$240,994	\$188,900	\$1,218,022	\$498,650
Expenditures	\$0	\$0	\$0	\$0	\$1,957,666
Total Revenues Less Expenditures:	\$0	\$240,994	\$188,900	\$1,218,022	-\$1,459,016
Ending Fund Balance:	N/A	\$240,994	\$429,894	\$1,459,016	\$0

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Interest	\$0	\$1,534	\$14,000	\$36,000	\$25,000	78.6%
<b>Total Interest:</b>	<b>\$0</b>	<b>\$1,534</b>	<b>\$14,000</b>	<b>\$36,000</b>	<b>\$25,000</b>	<b>78.6%</b>
Other Revenues						
Street Impact Fee	\$0	\$239,460	\$174,900	\$1,182,022	\$473,650	170.8%
<b>Total Other Revenues:</b>	<b>\$0</b>	<b>\$239,460</b>	<b>\$174,900</b>	<b>\$1,182,022</b>	<b>\$473,650</b>	<b>170.8%</b>
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$240,994</b>	<b>\$188,900</b>	<b>\$1,218,022</b>	<b>\$498,650</b>	<b>164%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Capital Outlay						
Improv. Other Than Buildings	\$0	\$0	\$0	\$0	\$1,957,666	N/A
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,957,666</b>	<b>N/A</b>
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,957,666</b>	<b>N/A</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$44,962	\$69,342	\$46,967	\$46,967	\$2,767
Revenues	\$31,330	\$0	\$265,000	\$275,000	\$10,000
Expenditures	\$6,949	\$2,775	\$269,200	\$319,200	\$5,000
Total Revenues Less Expenditures:	\$24,381	-\$2,775	-\$4,200	-\$44,200	\$5,000
Ending Fund Balance:	\$69,343	\$66,567	\$42,767	\$2,767	\$7,767

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Allocated Operational Costs & Contributions						
CONTRIBUTION FROM UTILITY OPERATING	\$31,330	\$0	\$0	\$0	\$0	0%
TRANSFER FROM STORMWATER FUND (54	\$0	\$0	\$265,000	\$275,000	\$10,000	-96.2%
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$31,330</b>	<b>\$0</b>	<b>\$265,000</b>	<b>\$275,000</b>	<b>\$10,000</b>	<b>-96.2%</b>
<b>Total Revenue Source:</b>	<b>\$31,330</b>	<b>\$0</b>	<b>\$265,000</b>	<b>\$275,000</b>	<b>\$10,000</b>	<b>-96.2%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Operations</b>						
PROF. & TECHNICAL SERVICES	\$6,949	\$2,775	\$0	\$0	\$0	0%
<b>Total Operations:</b>	<b>\$6,949</b>	<b>\$2,775</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>						
IMPROV. OTHER THAN BUILDINGS	\$0	\$0	\$268,000	\$318,000	\$5,000	-98.1%
CAPITAL EQUIPMENT	\$0	\$0	\$1,200	\$1,200	\$0	-100%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$269,200</b>	<b>\$319,200</b>	<b>\$5,000</b>	<b>-98.1%</b>
<b>Total Expense Objects:</b>	<b>\$6,949</b>	<b>\$2,775</b>	<b>\$269,200</b>	<b>\$319,200</b>	<b>\$5,000</b>	<b>-98.1%</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$6,929,768	\$3,759,245	\$3,829,364	\$3,829,364	\$5,012,221
<b>Revenues</b>					
Charges for Services	\$1,043,413	\$1,094,845	\$1,207,000	\$1,235,102	\$1,322,900
Intergovernmental	\$2,113	\$1,624,502	\$2,995,000	\$2,995,000	\$1,980,000
Fines & Forfeitures	\$5,010	\$6,956	\$7,000	\$7,000	\$7,000
Interest	\$14,861	\$175,318	\$189,000	\$183,000	\$118,000
Other Revenues	\$310,660	\$176,812	\$273,904	\$1,560,815	\$216,941
Allocated Operational Costs & Contributions	\$3,426,471	\$1,008	\$3,370,000	\$4,421,472	\$3,100,000
Allocated Operational Costs & Contributions from Surplus	\$0	\$1,141,715	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$4,802,528</b>	<b>\$4,221,156</b>	<b>\$8,041,904</b>	<b>\$10,402,389</b>	<b>\$6,744,841</b>
<b>Expenditures</b>					
Salaries and Benefits	\$154,129	\$379,720	\$342,011	\$372,200	\$360,498
Operations	\$426,754	\$540,394	\$147,151	\$186,011	\$490,177
Capital Outlay	\$0	-\$4,592	\$7,584,446	\$4,648,446	\$5,275,469
Other Operating	\$0	\$0	\$217	\$217	\$0
Transfers	\$2,977,533	\$85,612	\$3,756,177	\$4,012,658	\$3,638,297
<b>Total Expenditures:</b>	<b>\$3,558,416</b>	<b>\$1,001,134</b>	<b>\$11,830,002</b>	<b>\$9,219,532</b>	<b>\$9,764,442</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,244,112</b>	<b>\$3,220,022</b>	<b>-\$3,788,098</b>	<b>\$1,182,857</b>	<b>-\$3,019,601</b>
<b>Ending Fund Balance:</b>	<b>\$8,173,880</b>	<b>\$6,979,267</b>	<b>\$41,266</b>	<b>\$5,012,221</b>	<b>\$1,992,620</b>



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$6,161,037	-\$196,242	-\$371,553	-\$371,553	\$2,082,117
Revenues	\$1,591,868	\$3,977,519	\$4,353,000	\$6,764,574	\$3,385,900
Expenditures	\$3,534,509	\$1,001,793	\$4,242,205	\$4,310,904	\$4,487,676
Total Revenues Less Expenditures:	-\$1,942,641	\$2,975,726	\$110,795	\$2,453,670	-\$1,101,776
Ending Fund Balance:	\$4,218,396	\$2,779,484	-\$260,758	\$2,082,117	\$980,341

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Charges for Services</b>						
HOOK-UP FEES - WATER	\$158,770	\$87,112	\$74,000	\$70,000	\$74,000	0%
PRESSURIZED IRRIGATION SALES	\$762,520	\$926,776	\$1,118,000	\$1,054,929	\$1,173,900	5%
PRESSURIZED IRRIGATION ASSESSMENT	\$122,123	\$80,957	\$15,000	\$110,173	\$75,000	400%
<b>Total Charges for Services:</b>	<b>\$1,043,413</b>	<b>\$1,094,845</b>	<b>\$1,207,000</b>	<b>\$1,235,102</b>	<b>\$1,322,900</b>	<b>9.6%</b>
<b>Intergovernmental</b>						
FEDERAL GRANTS	\$0	\$1,524,502	\$2,995,000	\$2,995,000	\$1,980,000	-33.9%
STATE GRANTS	\$2,113	\$100,000	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$2,113</b>	<b>\$1,624,502</b>	<b>\$2,995,000</b>	<b>\$2,995,000</b>	<b>\$1,980,000</b>	<b>-33.9%</b>
<b>Fines &amp; Forfeitures</b>						
PENALTY - LATE FEES	\$5,010	\$6,956	\$7,000	\$7,000	\$7,000	0%
<b>Total Fines &amp; Forfeitures:</b>	<b>\$5,010</b>	<b>\$6,956</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>0%</b>
<b>Interest</b>						
INTEREST INCOME	\$14,861	\$108,493	\$144,000	\$133,000	\$76,000	-47.2%
<b>Total Interest:</b>	<b>\$14,861</b>	<b>\$108,493</b>	<b>\$144,000</b>	<b>\$133,000</b>	<b>\$76,000</b>	<b>-47.2%</b>
<b>Other Revenues</b>						
<b>Bond Proceeds</b>						
BOND PROCEEDS	\$0	\$0	\$0	\$1,343,000	\$0	0%
<b>Total Bond Proceeds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,343,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total Other Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,343,000</b>	<b>\$0</b>	<b>0%</b>
<b>Allocated Operational Costs &amp; Contributions</b>						
CONTRIBUTIONS FROM OTHER FUNDS	\$526,471	\$1,008	\$0	\$1,051,472	\$0	0%
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$526,471</b>	<b>\$1,008</b>	<b>\$0</b>	<b>\$1,051,472</b>	<b>\$0</b>	<b>0%</b>
<b>Allocated Operational Costs &amp; Contributions from Surplus</b>						
<b>Total Allocated Operational Costs &amp; Contributions from Surplus:</b>	<b>\$0</b>	<b>\$1,141,715</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$1,591,868</b>	<b>\$3,977,519</b>	<b>\$4,353,000</b>	<b>\$6,764,574</b>	<b>\$3,385,900</b>	<b>-22.2%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$105,703	\$266,750	\$227,069	\$249,000	\$240,256	5.8%
OVERTIME	\$7,958	\$12,925	\$7,540	\$8,000	\$16,006	112.3%
EMPLOYEE BENEFITS	\$40,468	\$81,956	\$90,342	\$96,000	\$87,698	-2.9%
FICA AND MEDICARE	\$0	\$18,089	\$17,060	\$19,200	\$16,539	-3.1%
<b>Total Salaries and Benefits:</b>	<b>\$154,129</b>	<b>\$379,720</b>	<b>\$342,011</b>	<b>\$372,200</b>	<b>\$360,498</b>	<b>5.4%</b>
<b>Operations</b>						
<b>Bank Fees</b>						
BANK FEES	\$0	\$0	\$0	\$11,200	\$11,600	N/A
<b>Total Bank Fees:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,200</b>	<b>\$11,600</b>	<b>N/A</b>
<b>Total Operations:</b>	<b>\$402,847</b>	<b>\$537,466</b>	<b>\$147,151</b>	<b>\$186,011</b>	<b>\$490,177</b>	<b>233.1%</b>
<b>Transfers</b>						
INDIRECT SALARIES	\$57,488	\$62,769	\$93,675	\$88,500	\$97,863	4.5%
INDIRECT BENEFITS	\$20,045	\$21,838	\$25,174	\$30,000	\$24,129	-4.2%
DEBT SERVICE - PRINCIPAL	\$0	\$0	\$179,074	\$179,074	\$334,169	86.6%
DEBT SERVICE - INTEREST	\$0	\$0	\$85,119	\$85,119	\$80,840	-5%
TRANSFER TO PRESSURIZED IRRIGATION CAPITAL (69	\$2,900,000	\$0	\$3,370,000	\$3,370,000	\$3,100,000	-8%
<b>Total Transfers:</b>	<b>\$2,977,533</b>	<b>\$84,607</b>	<b>\$3,753,043</b>	<b>\$3,752,693</b>	<b>\$3,637,000</b>	<b>-3.1%</b>
<b>Total Expense Objects:</b>	<b>\$3,534,509</b>	<b>\$1,001,793</b>	<b>\$4,242,205</b>	<b>\$4,310,904</b>	<b>\$4,487,676</b>	<b>5.8%</b>



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$935,730	\$1,222,484	\$1,462,188	\$1,462,188	\$935,095
Revenues	\$310,660	\$243,637	\$318,904	\$267,815	\$258,941
Expenditures	\$23,907	\$3,933	\$430,077	\$794,908	\$1,194,036
Total Revenues Less Expenditures:	\$286,753	\$239,704	-\$111,173	-\$527,093	-\$935,095
Ending Fund Balance:	\$1,222,483	\$1,462,188	\$1,351,015	\$935,095	\$0

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Interest</b>						
INTEREST INCOME	\$0	\$66,825	\$45,000	\$50,000	\$42,000	-6.7%
<b>Total Interest:</b>	<b>\$0</b>	<b>\$66,825</b>	<b>\$45,000</b>	<b>\$50,000</b>	<b>\$42,000</b>	<b>-6.7%</b>
<b>Other Revenues</b>						
IMPACT FEES	\$310,660	\$176,812	\$273,904	\$217,815	\$216,941	-20.8%
<b>Total Other Revenues:</b>	<b>\$310,660</b>	<b>\$176,812</b>	<b>\$273,904</b>	<b>\$217,815</b>	<b>\$216,941</b>	<b>-20.8%</b>
<b>Total Revenue Source:</b>	<b>\$310,660</b>	<b>\$243,637</b>	<b>\$318,904</b>	<b>\$267,815</b>	<b>\$258,941</b>	<b>-18.8%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Operations</b>						
PROFESSIONAL & TECHNICAL SERVICE	\$23,604	\$2,632	\$0	\$0	\$0	0%
INTEREST EXPENSE	\$303	\$296	\$0	\$0	\$0	0%
<b>Total Operations:</b>	<b>\$23,907</b>	<b>\$2,928</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>						
IMPROVEMENTS OTHER THAN BUILDING	\$0	\$0	\$426,726	\$534,726	\$1,192,739	179.5%
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$426,726</b>	<b>\$534,726</b>	<b>\$1,192,739</b>	<b>179.5%</b>
<b>Other Operating</b>						
DEBT SERVICE RESERVE FUND	\$0	\$0	\$217	\$217	\$0	-100%
<b>Total Other Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$217</b>	<b>\$217</b>	<b>\$0</b>	<b>-100%</b>
<b>Transfers</b>						
<b>Transfer to Pressurized Irrigation     Oper. Fund</b>						
TRANSFER TO PRESSURIZED IRRIGATION OPER. FUND (55)	\$0	\$0	\$0	\$258,666	\$0	0%
<b>Total Transfer to Pressurized     Irrigation Oper. Fund:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$258,666</b>	<b>\$0</b>	<b>0%</b>
<b>Total Transfers:</b>	<b>\$0</b>	<b>\$1,005</b>	<b>\$3,134</b>	<b>\$259,965</b>	<b>\$1,297</b>	<b>-58.6%</b>
<b>Total Expense Objects:</b>	<b>\$23,907</b>	<b>\$3,933</b>	<b>\$430,077</b>	<b>\$794,908</b>	<b>\$1,194,036</b>	<b>177.6%</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	-\$166,999	\$2,733,003	\$2,738,729	\$2,738,729	\$1,995,009
Revenues	\$2,900,000	\$0	\$3,370,000	\$3,370,000	\$3,100,000
Expenditures	\$0	-\$4,592	\$7,157,720	\$4,113,720	\$4,082,730
Total Revenues Less Expenditures:	\$2,900,000	\$4,592	-\$3,787,720	-\$743,720	-\$982,730
Ending Fund Balance:	\$2,733,001	\$2,737,595	-\$1,048,991	\$1,995,009	\$1,012,279

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Allocated Operational Costs & Contributions						
TRANSFER FROM PRESSURIZED IRRIGATION (55	\$2,900,000	\$0	\$3,370,000	\$3,370,000	\$3,100,000	-8%
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$2,900,000</b>	<b>\$0</b>	<b>\$3,370,000</b>	<b>\$3,370,000</b>	<b>\$3,100,000</b>	<b>-8%</b>
<b>Total Revenue Source:</b>	<b>\$2,900,000</b>	<b>\$0</b>	<b>\$3,370,000</b>	<b>\$3,370,000</b>	<b>\$3,100,000</b>	<b>-8%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Capital Outlay						
Improv. Other Than Buildings						
IMPROV. OTHER THAN BUILDING	\$0	-\$1	\$7,157,000	\$4,113,000	\$4,082,730	-43%
<b>Total Improv. Other Than     Buildings:</b>	<b>\$0</b>	<b>-\$1</b>	<b>\$7,157,000</b>	<b>\$4,113,000</b>	<b>\$4,082,730</b>	<b>-43%</b>
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>-\$4,592</b>	<b>\$7,157,720</b>	<b>\$4,113,720</b>	<b>\$4,082,730</b>	<b>-43%</b>
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>-\$4,592</b>	<b>\$7,157,720</b>	<b>\$4,113,720</b>	<b>\$4,082,730</b>	<b>-43%</b>



## 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$386,707	\$380,370	\$380,370	\$380,370	\$380,369
Revenues	\$870,949	\$1,291,334	\$1,301,819	\$1,301,819	\$1,701,608
Expenditures	\$877,286	\$1,291,334	\$1,301,819	\$1,301,819	\$1,290,608
Total Revenues Less Expenditures:	-\$6,337	\$0	\$0	\$0	\$411,000
Ending Fund Balance:	\$380,370	\$380,370	\$380,369	\$380,369	\$791,369

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Other Revenues						
CONTRIBUTION-OTHER FUNDS	\$870,949	\$1,291,334	\$1,301,819	\$1,301,819	\$1,701,608	30.7%
<b>Total Other Revenues:</b>	<b>\$870,949</b>	<b>\$1,291,334</b>	<b>\$1,301,819</b>	<b>\$1,301,819</b>	<b>\$1,701,608</b>	<b>30.7%</b>
<b>Total Revenue Source:</b>	<b>\$870,949</b>	<b>\$1,291,334</b>	<b>\$1,301,819</b>	<b>\$1,301,819</b>	<b>\$1,701,608</b>	<b>30.7%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Salaries and Benefits</b>						
BOND PRINCIPAL	\$781,005	\$1,021,399	\$1,042,104	\$1,042,104	\$1,074,472	3.1%
<b>Total Salaries and Benefits:</b>	<b>\$781,005</b>	<b>\$1,021,399</b>	<b>\$1,042,104</b>	<b>\$1,042,104</b>	<b>\$1,074,472</b>	<b>3.1%</b>
<b>Operations</b>						
INTEREST ON BONDS	\$96,281	\$269,935	\$249,606	\$249,606	\$216,136	-13.4%
<b>Total Operations:</b>	<b>\$96,281</b>	<b>\$269,935</b>	<b>\$249,606</b>	<b>\$249,606</b>	<b>\$216,136</b>	<b>-13.4%</b>
<b>Other Operating</b>						
DEBT SERVICE FUND	\$0	\$0	\$10,110	\$10,110	\$0	-100%
<b>Total Other Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,110</b>	<b>\$10,110</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Expense Objects:</b>	<b>\$877,286</b>	<b>\$1,291,334</b>	<b>\$1,301,819</b>	<b>\$1,301,819</b>	<b>\$1,290,608</b>	<b>-0.9%</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$64,155	\$52,208	\$47,151	\$47,151	\$28,951
Revenues	\$0	\$0	\$20,000	\$1,800	\$120,750
Expenditures	\$0	\$0	\$20,000	\$20,000	\$40,000
Total Revenues Less Expenditures:	\$0	\$0	\$0	-\$18,200	\$80,750
Ending Fund Balance:	\$64,155	\$52,208	\$47,151	\$28,951	\$109,701

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Property Taxes						
Property Taxes						
PROPERTY TAXES	\$0	\$0	\$0	\$0	\$100,000	N/A
Total Property Taxes:	\$0	\$0	\$0	\$0	\$100,000	N/A
Total Property Taxes:	\$0	\$0	\$0	\$0	\$100,000	N/A
Intergovernmental						
STATE GRANTS	\$0	\$0	\$0	\$0	\$20,000	N/A
Total Intergovernmental:	\$0	\$0	\$0	\$0	\$20,000	N/A
Interest						
INTEREST EARNINGS	\$0	\$0	\$0	\$1,800	\$750	N/A
Total Interest:	\$0	\$0	\$0	\$1,800	\$750	N/A
Allocated Operational Costs & Contributions from Surplus						
CONTRIBUTION FROM SURPLUS	\$0	\$0	\$20,000	\$0	\$0	-100%
Total Allocated Operational Costs & Contributions from Surplus:	\$0	\$0	\$20,000	\$0	\$0	-100%
Total Revenue Source:	\$0	\$0	\$20,000	\$1,800	\$120,750	503.8%

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Operations						

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Professional Services						
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$40,000	N/A
Total Professional Services:	\$0	\$0	\$0	\$0	\$40,000	N/A
Total Operations:	\$0	\$0	\$20,000	\$20,000	\$40,000	100%
Total Expense Objects:	\$0	\$0	\$20,000	\$20,000	\$40,000	100%



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$1,428,905	\$1,436,684	\$728,377	\$728,377	\$372,981
Revenues	\$594,185	\$371,817	\$1,858,480	\$2,177,044	\$1,847,990
Expenditures	\$327,241	\$580,653	\$2,359,995	\$2,532,440	\$1,946,443
Total Revenues Less Expenditures:	\$266,944	-\$208,836	-\$501,515	-\$355,396	-\$98,453
Ending Fund Balance:	\$1,695,849	\$1,227,848	\$226,862	\$372,981	\$274,528

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Other Revenues						
Sale Of Fixed Assets						
SALE OF FIXED ASSETS	\$170,737	-\$12,868	\$0	\$201,530	\$250,000	N/A
<b>Total Sale Of Fixed Assets:</b>	<b>\$170,737</b>	<b>-\$12,868</b>	<b>\$0</b>	<b>\$201,530</b>	<b>\$250,000</b>	<b>N/A</b>
Insurance Proceeds						
INSURANCE PROCEEDS	\$0	\$0	\$0	\$117,034	\$0	0%
<b>Total Insurance Proceeds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$117,034</b>	<b>\$0</b>	<b>0%</b>
<b>Total Other Revenues:</b>	<b>\$170,737</b>	<b>-\$12,868</b>	<b>\$0</b>	<b>\$318,564</b>	<b>\$250,000</b>	<b>N/A</b>
Allocated Operational Costs & Contributions						
Eq. Replacement Charge - Vehicles						
EQ. REPLACEMENT CHARGE - VEHICLES	\$423,448	\$384,685	\$1,858,480	\$1,858,480	\$1,597,990	-14%
<b>Total Eq. Replacement Charge - Vehicles:</b>	<b>\$423,448</b>	<b>\$384,685</b>	<b>\$1,858,480</b>	<b>\$1,858,480</b>	<b>\$1,597,990</b>	<b>-14%</b>
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$423,448</b>	<b>\$384,685</b>	<b>\$1,858,480</b>	<b>\$1,858,480</b>	<b>\$1,597,990</b>	<b>-14%</b>
<b>Total Revenue Source:</b>	<b>\$594,185</b>	<b>\$371,817</b>	<b>\$1,858,480</b>	<b>\$2,177,044</b>	<b>\$1,847,990</b>	<b>-0.6%</b>

## Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Salaries and Benefits</b>						
SALARIES AND WAGES	\$0	\$0	\$260,402	\$209,000	\$236,340	-9.2%
OVERTIME	\$0	\$0	\$0	\$3,500	\$16,336	N/A
EMPLOYEE BENEFITS	\$0	\$0	\$104,559	\$67,000	\$94,102	-10%
FICA AND MEDICARE	\$0	\$0	\$19,994	\$16,000	\$19,403	-3%
<b>Total Salaries and Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$384,955</b>	<b>\$295,500</b>	<b>\$366,181</b>	<b>-4.9%</b>
<b>Operations</b>						
<b>Telephone</b>						
TELEPHONE	\$0	\$0	\$0	\$650	\$0	0%
<b>Total Telephone:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$650</b>	<b>\$0</b>	<b>0%</b>
<b>Total Operations:</b>	<b>\$291,023</b>	<b>\$534,926</b>	<b>\$1,487,640</b>	<b>\$335,150</b>	<b>\$338,640</b>	<b>-77.2%</b>
<b>Capital Outlay</b>						
CAPITAL PURCHASES	\$36,218	\$45,727	\$487,400	\$1,901,790	\$1,241,622	154.7%
<b>Total Capital Outlay:</b>	<b>\$36,218</b>	<b>\$45,727</b>	<b>\$487,400</b>	<b>\$1,901,790</b>	<b>\$1,241,622</b>	<b>154.7%</b>
<b>Total Expense Objects:</b>	<b>\$327,241</b>	<b>\$580,653</b>	<b>\$2,359,995</b>	<b>\$2,532,440</b>	<b>\$1,946,443</b>	<b>-17.5%</b>



# 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	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$638,324	\$688,230	\$638,323	\$638,323	-\$101,577
<b>Revenues</b>					
Contributions From Other Funds	\$0	\$0	\$0	\$0	\$101,352
<b>Total Revenues:</b>	<b>\$49,906</b>	<b>\$90,173</b>	<b>\$60,000</b>	<b>\$60,100</b>	<b>\$198,352</b>
<b>Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$800,000</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$49,906</b>	<b>\$90,173</b>	<b>\$60,000</b>	<b>-\$739,900</b>	<b>\$198,352</b>
<b>Ending Fund Balance:</b>	<b>\$688,230</b>	<b>\$778,403</b>	<b>\$698,323</b>	<b>-\$101,577</b>	<b>\$96,775</b>

## Revenues by Source

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Charges for Services</b>						
PERPETUAL CARE CERTIFICATES	\$49,906	\$53,717	\$60,000	\$60,000	\$60,000	0%
<b>Total Charges for Services:</b>	<b>\$49,906</b>	<b>\$53,717</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>0%</b>
<b>Interest</b>						
BANKING INTEREST	\$0	\$36,456	\$0	\$100	\$37,000	N/A
<b>Total Interest:</b>	<b>\$0</b>	<b>\$36,456</b>	<b>\$0</b>	<b>\$100</b>	<b>\$37,000</b>	<b>N/A</b>
<b>Allocated Operational Costs &amp; Contributions</b>						
<b>Contributions From Other Funds</b>						
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$101,352	N/A
<b>Total Contributions From Other Funds:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$101,352</b>	<b>N/A</b>
<b>Total Allocated Operational Costs &amp; Contributions:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$101,352</b>	<b>N/A</b>
<b>Total Revenue Source:</b>	<b>\$49,906</b>	<b>\$90,173</b>	<b>\$60,000</b>	<b>\$60,100</b>	<b>\$198,352</b>	<b>230.6%</b>

## Expenditures by Function

### Budgeted Expenditures by Function

**Budgeted and Historical Expenditures by Function**

Name	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expenditures						
Perpetual Care Fund	\$0	\$0	\$0	\$800,000	\$0	0%
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$800,000</b>	<b>\$0</b>	<b>0%</b>

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# **FUNDING SOURCES**

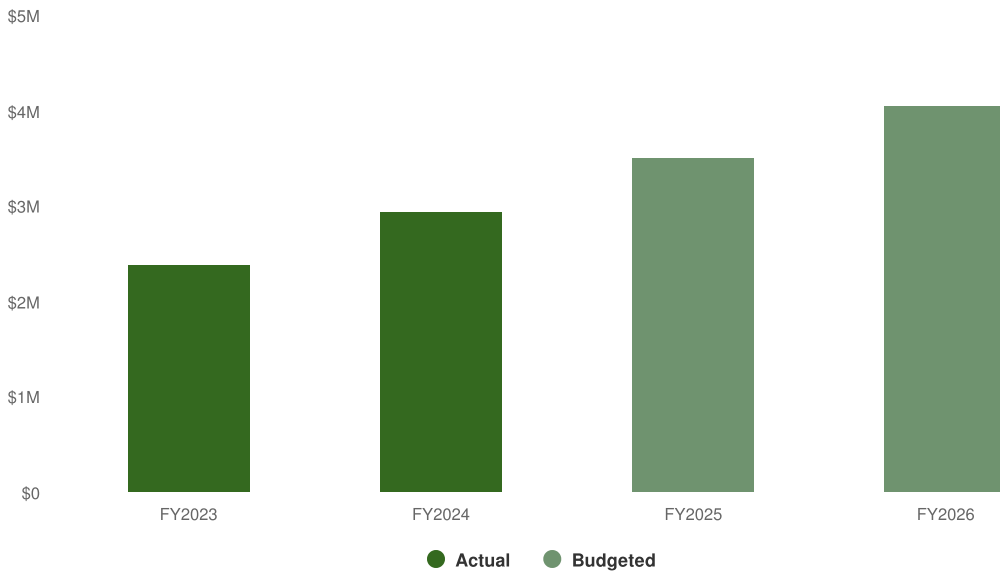
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# Property Taxes Summary

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.

**\$4,059,134** **\$554,351**  
(15.82% vs. prior year)

## Property Taxes Proposed and Historical Budget vs. Actual

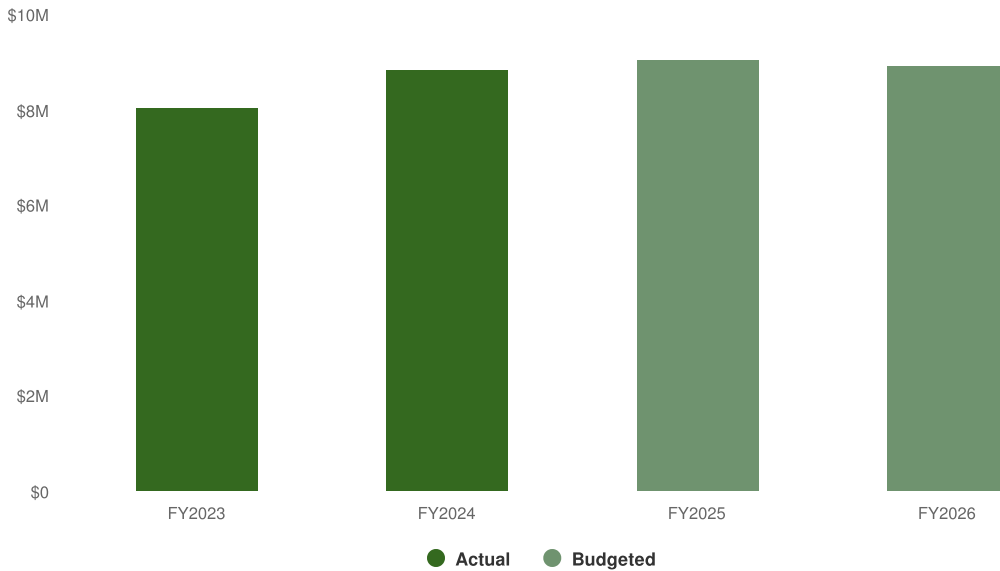


# Sales Tax Summary

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.

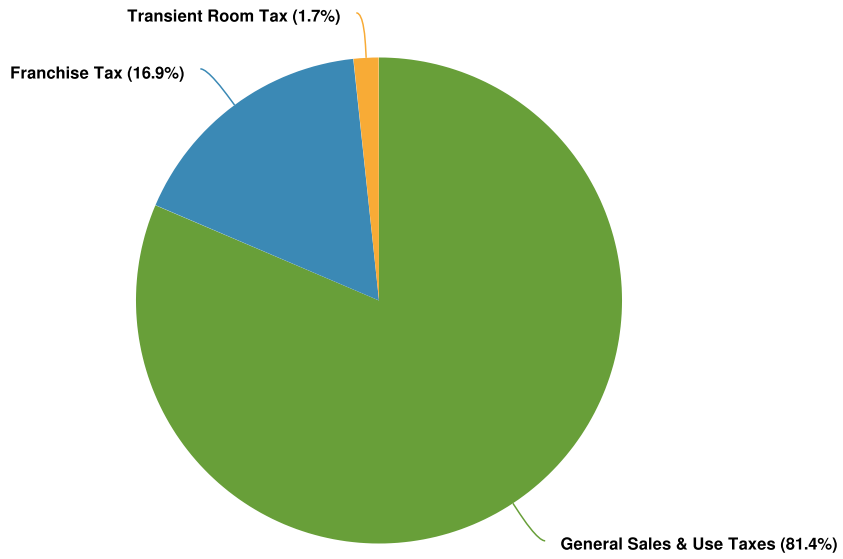
**\$8,916,843** **-\$139,350**  
(-1.54% vs. prior year)

## Sales Tax Proposed and Historical Budget vs. Actual



# Revenues by Source

## Projected 2026 Revenues by Source

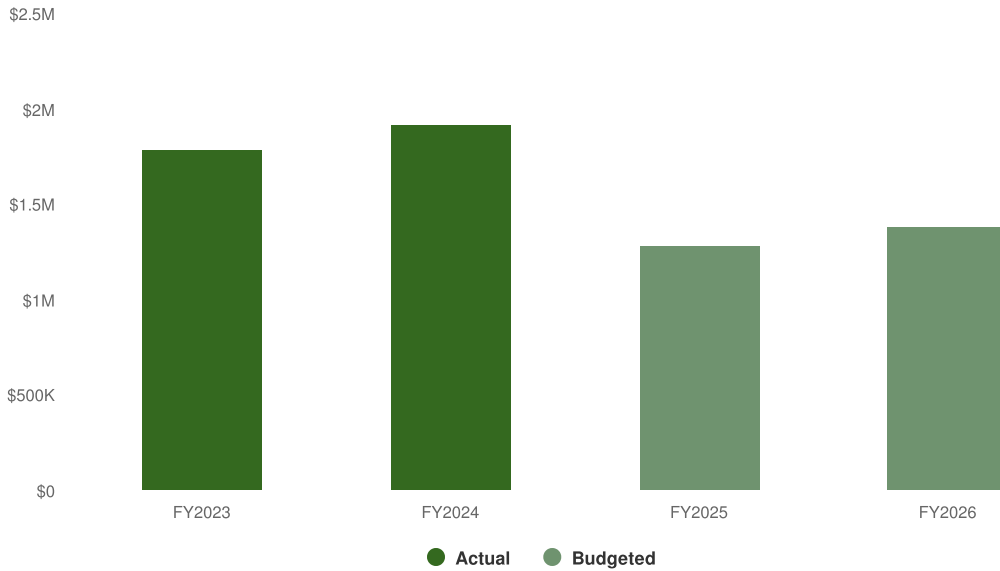


# Licenses and Permits Summary

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.

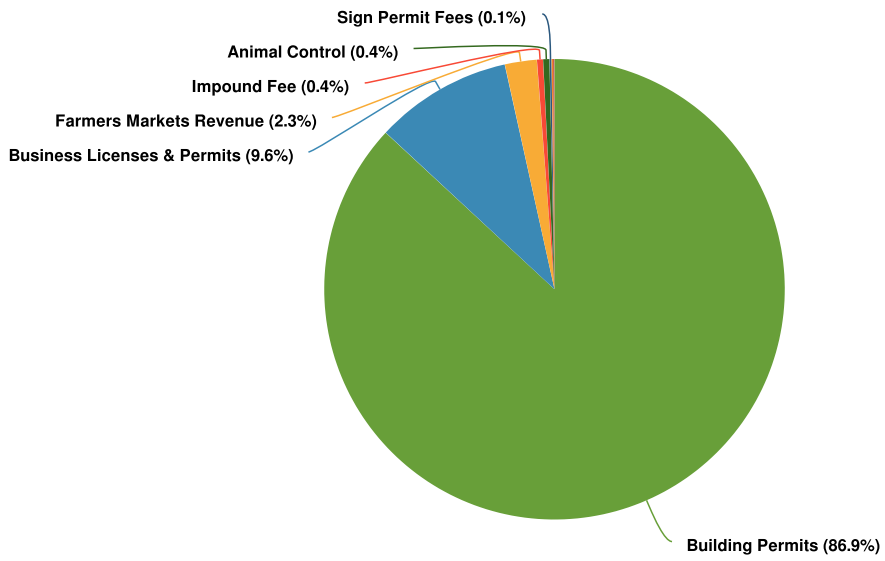
**\$1,380,745** **\$98,050**  
(7.64% vs. prior year)

## Licenses and Permits Proposed and Historical Budget vs. Actual



# Revenues by Source

## Projected 2026 Revenues by Source

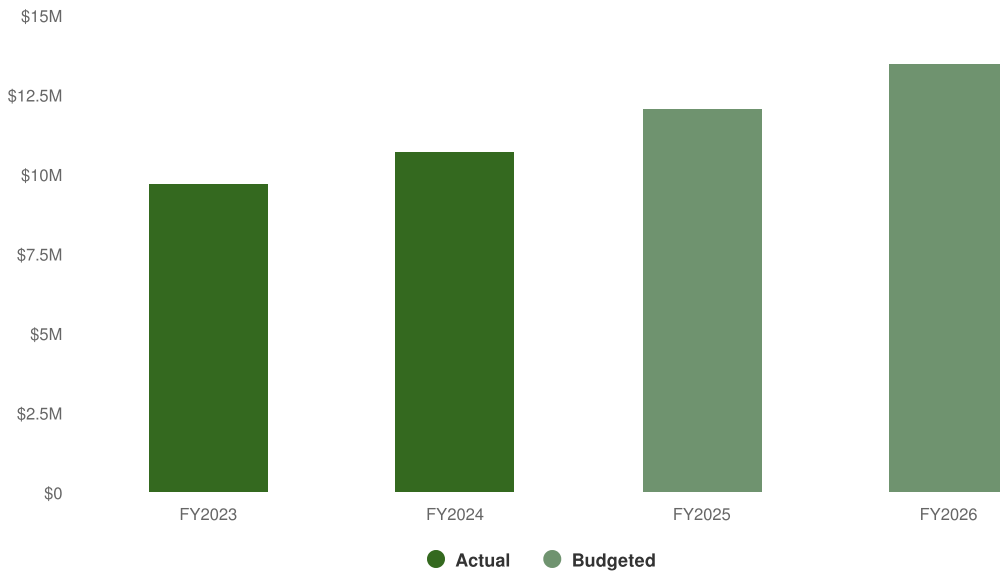


## Charges for Services Summary

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.

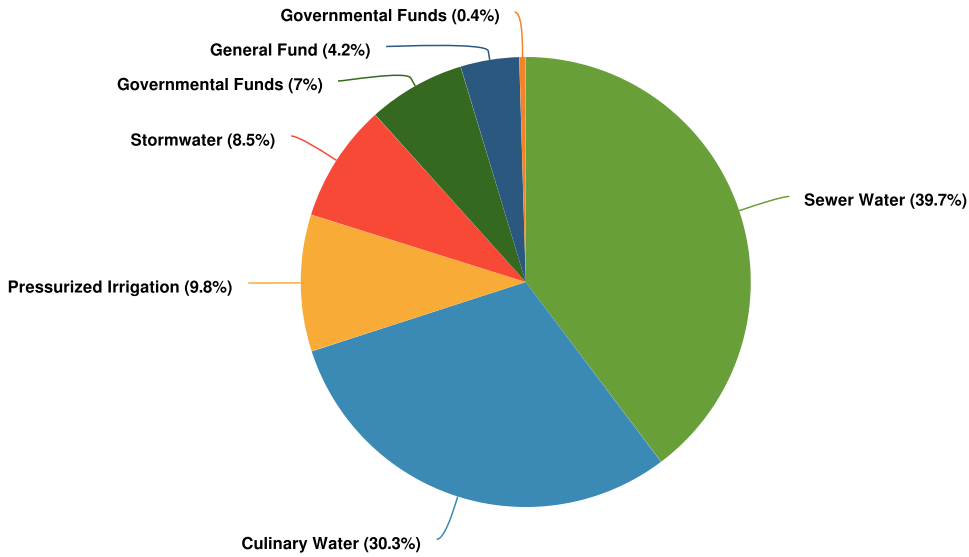
**\$13,479,990** **\$1,402,891**  
(11.62% vs. prior year)

### Charges for Services Proposed and Historical Budget vs. Actual



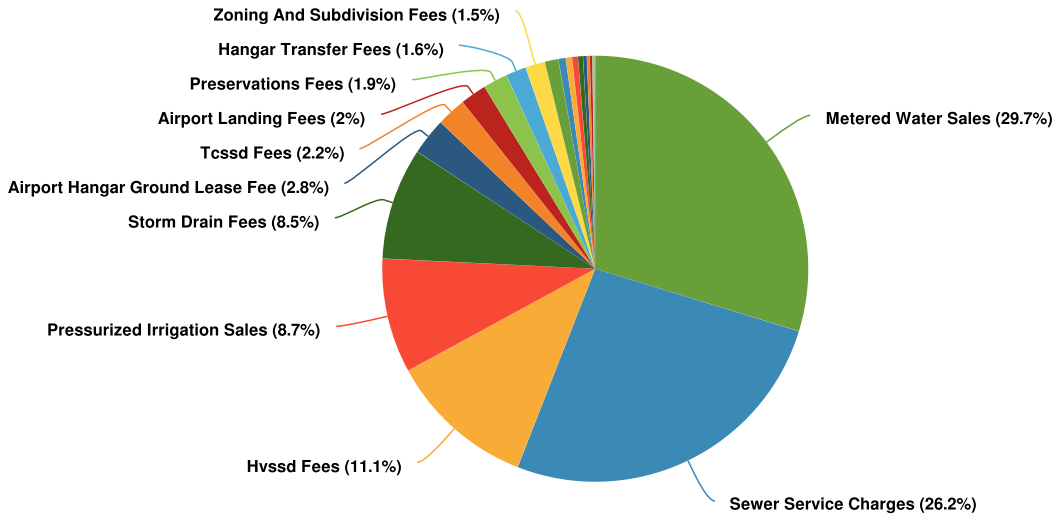
# Revenue by Fund

## 2026 Revenue by Fund



# Revenues by Source

## Projected 2026 Revenues by Source



# City-wide Interfund Transfers

Heber City Corporation  
FY 2026 Budgeted Interfund Transfers

Interfund Transfer Schedule		
	Transfer From	Transfer To
General Fund (10)	567,490	
Debt Service Fund (31)		567,490
General Fund (10)	515,000	
Capital Improvement Fund (42)		515,000
Airport Special Revenue Fund (21)	213,200	
Airport Capital Improvement Fund (41)		213,200
Public Safety Impact Fee Fund (43)	165,000	
Debt Service Fund (31)		165,000
Streets Impact Fee Fund (46)	17,666	
Debt Service Fund (31)		17,666
Transportation Tax Fund (48)	286,453	
Debt Service Fund (31)		286,453
Class C Road Funds (49)	665,000	
Debt Service Fund (31)		665,000
Class C Road Funds (49)	-	
Capital Improvement Fund (42)		-
Culinary Water Fund (51)	3,500,000	
Culinary Water Capital Fund (66)		3,500,000
Sewer Fund (52)	4,000,000	
Sewer Capital Fund (66)		4,000,000
Stormwater Fund (54)	10,000	
Stormwater Capital Fund (68)		10,000
Pressurized Irrigation Fund (55)	3,100,000	
Pressurized Irrigation Capital Fund (69)		3,100,000
<b>Total Transfers</b>	<b>13,039,809</b>	<b>13,039,809</b>

# Interfund Transfer Summary

Heber City Corporation  
 FY 2026 Budgeted Interfund Transfers

Transfer Summary		
	Transfer From	Transfer To
General Fund (10)	1,082,490	
Airport Special Revenue Fund (21)	213,200	
Debt Service Fund (31)		1,701,609
Airport Capital Improvement Fund (41)		213,200
Capital Improvement Fund (42)		515,000
Public Safety Impact Fee Fund (43)	165,000	
Streets Impact Fee Fund (46)	17,666	
Transportation Tax Fund (48)	286,453	
Class C Road Funds (49)	665,000	
Culinary Water Fund (51)	3,500,000	
Sewer Water Fund (52)	4,000,000	
Stormwater Fund (54)	10,000	
Pressurized Irrigation Fund (55)	3,100,000	
Culinary Water Capital Fund (66)		3,500,000
Sewer Water Capital Fund (67)		4,000,000
Stormwater Capital Fund (68)		10,000
Pressurized Irrigation Capital Fund (69)		3,100,000
<b>Total Transfers</b>	<b>13,039,809</b>	<b>13,039,809</b>

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# DEBT

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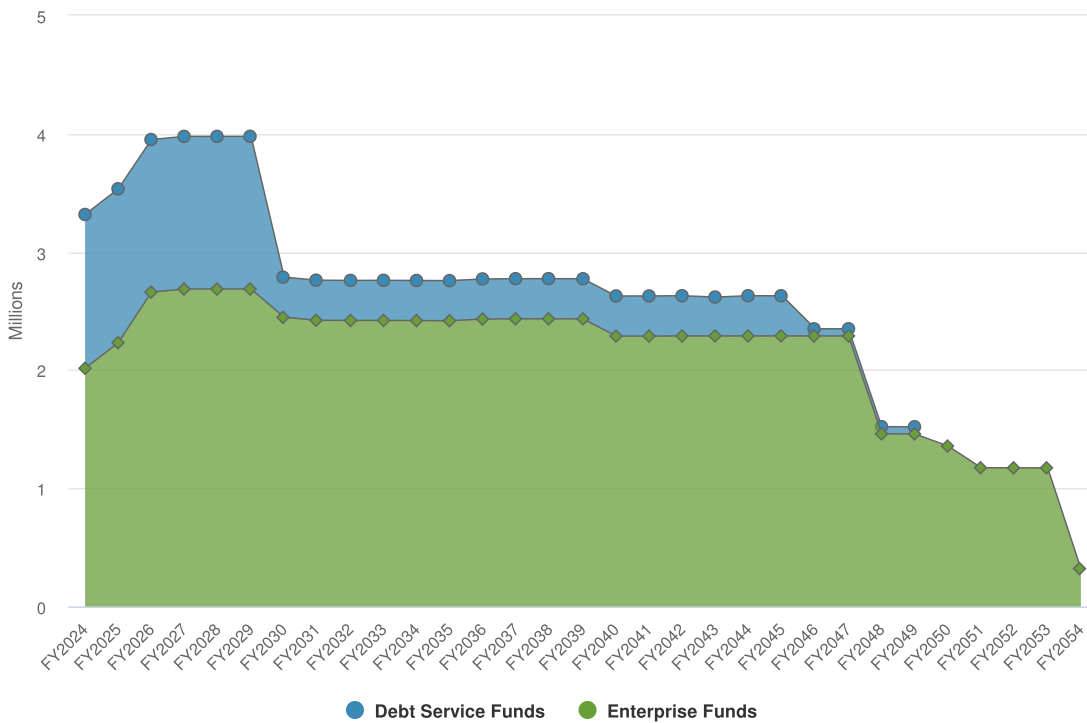
# Government-wide Debt Overview



## \$3,950,542

\$416,675 (11.79% vs. 2025 year)

### Debt by Fund



Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	% Change
<b>All Funds</b>	—	—	—	—	—	—	—	<b>FY2025 vs FY2026</b>
Debt Service Funds	\$1,301,444	\$1,301,819	\$1,290,607	\$1,291,359	\$1,291,218	\$1,291,446	\$339,361	-0.9%
Enterprise Funds	\$2,015,099	\$2,232,048	\$2,659,935	\$2,686,009	\$2,685,903	\$2,686,255	\$2,446,527	19.2%
<b>Total All Funds:</b>	<b>\$3,316,543</b>	<b>\$3,533,867</b>	<b>\$3,950,542</b>	<b>\$3,977,368</b>	<b>\$3,977,121</b>	<b>\$3,977,701</b>	<b>\$2,785,888</b>	<b>11.8%</b>

## Debt Service Funds

Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	% Change
<b>Debt Service Funds</b>	—	—	—	—	—	—	—	<b>FY2025 vs FY2026</b>
Governmental Funds	\$1,301,444	\$1,301,819	\$1,290,607	\$1,291,359	\$1,291,218	\$1,291,446	\$339,361	-0.9%
<b>Total Debt Service Funds:</b>	<b>\$1,301,444</b>	<b>\$1,301,819</b>	<b>\$1,290,607</b>	<b>\$1,291,359</b>	<b>\$1,291,218</b>	<b>\$1,291,446</b>	<b>\$339,361</b>	<b>-0.9%</b>

## Enterprise Funds

Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	% Change
<b>Enterprise Funds</b>	—	—	—	—	—	—	—	<b>FY2025 vs FY2026</b>
Culinary Water	\$875,104	\$987,314	\$981,144	\$980,789	\$981,087	\$981,523	\$981,304	-0.6%
Sewer Water	\$897,449	\$896,110	\$1,238,865	\$1,265,108	\$1,265,389	\$1,265,191	\$1,084,714	38.2%
Stormwater	\$25,516	\$25,480	\$21,789	\$21,751	\$21,844	\$21,801	\$21,757	-14.5%
Pressurized Irrigation	\$217,029	\$323,143	\$418,136	\$418,361	\$417,582	\$417,740	\$358,751	29.4%
<b>Total Enterprise Funds:</b>	<b>\$2,015,099</b>	<b>\$2,232,048</b>	<b>\$2,659,935</b>	<b>\$2,686,009</b>	<b>\$2,685,903</b>	<b>\$2,686,255</b>	<b>\$2,446,527</b>	<b>19.2%</b>

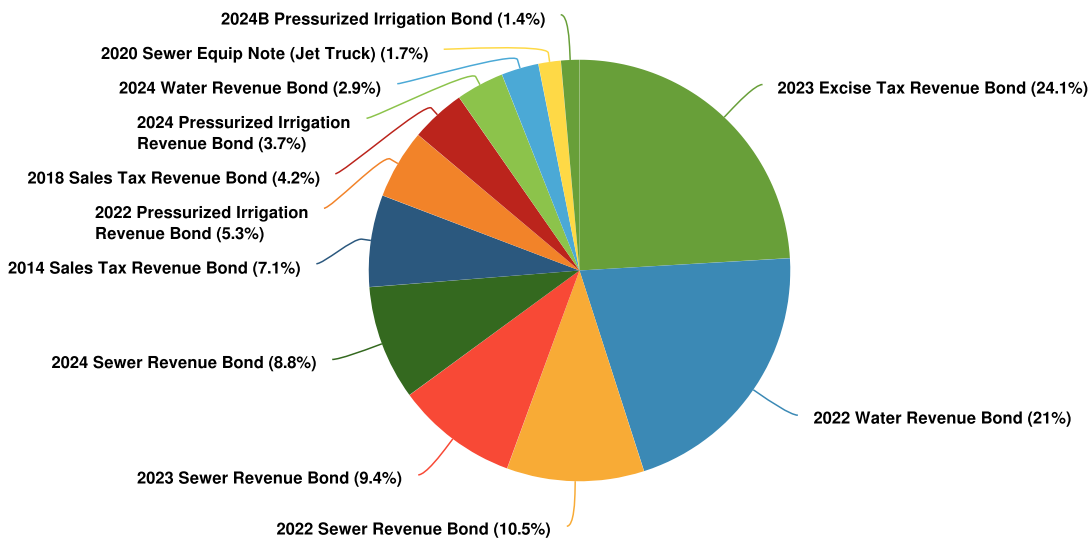
# Debt Snapshot



# \$3,950,542

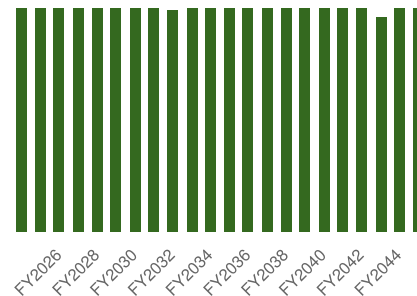
\$416,675 (11.79% vs. 2025 year)

## Debt by Type



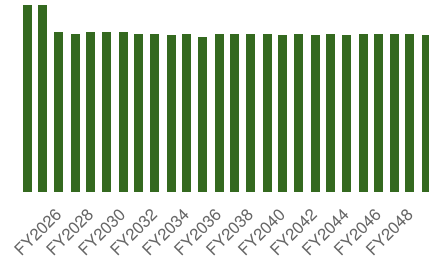
Financial Summary	FY2025	FY2026	% Change
<b>Debt</b>	—	—	
2014 Sales Tax Revenue Bond	\$278,925	\$278,865	0%
2018 Sales Tax Revenue Bond	\$193,415	\$165,661	-14.3%
2022 Water Revenue Bond	\$828,143	\$828,661	0.1%
2022 Sewer Revenue Bond	\$415,313	\$415,848	0.1%
2022 Pressurized Irrigation Revenue Bond	\$210,287	\$210,532	0.1%
2023 Excise Tax Revenue Bond	\$952,392	\$951,453	-0.1%
2023 Sewer Revenue Bond	\$368,786	\$369,711	0.3%
2024 Pressurized Irrigation Revenue Bond	\$50,250	\$145,750	190%
2020 Sewer Equip Note (Jet Truck)	\$67,757	\$67,757	0%
2024B Pressurized Irrigation Bond	\$55,600	\$55,600	0%
2024 Water Revenue Bond	\$113,000	\$113,000	0%
2024 Sewer Revenue Bond	\$0	\$347,705	0%
<b>Total Debt:</b>	<b>\$3,533,867</b>	<b>\$3,950,542</b>	<b>11.8%</b>

## 2014 Sales Tax Revenue Bond



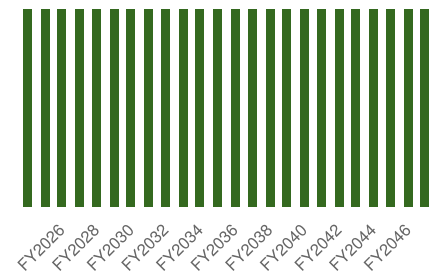
Financial Summary	FY2025	FY2026	% Change
<b>2014 Sales Tax Revenue Bond</b>	—	—	
Principal	\$204,000	\$207,000	1.5%
Interest	\$74,925	\$71,865	-4.1%
<b>Total 2014 Sales Tax Revenue Bond:</b>	<b>\$278,925</b>	<b>\$278,865</b>	<b>0%</b>

## 2018 Sales Tax Revenue Bond



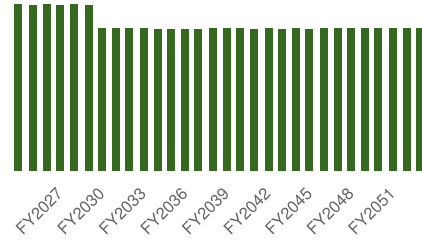
Financial Summary	FY2025	FY2026	% Change
<b>2018 Sales Tax Revenue Bond</b>	—	—	
Principal	\$129,430	\$130,441	0.8%
Interest	\$36,513	\$35,219	-3.5%
Reserves	\$27,472	\$0	-100%
<b>Total 2018 Sales Tax Revenue Bond:</b>	<b>\$193,415</b>	<b>\$165,661</b>	<b>-14.3%</b>

## 2022 Water Revenue Bond



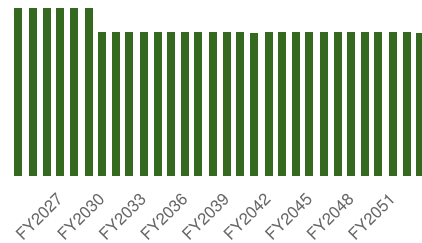
Financial Summary	FY2025	FY2026	% Change
<b>2022 Water Revenue Bond</b>	—	—	
Principal	\$463,000	\$470,000	1.5%
Interest	\$365,143	\$358,661	-1.8%
<b>Total 2022 Water Revenue Bond:</b>	<b>\$828,143</b>	<b>\$828,661</b>	<b>0.1%</b>

## 2022 Sewer Revenue Bond



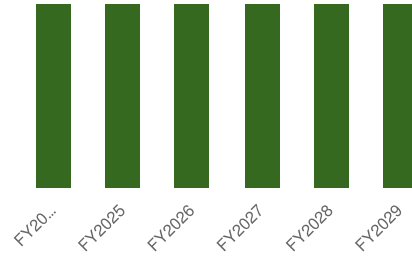
Financial Summary	FY2025	FY2026	% Change
<b>2022 Sewer Revenue Bond</b>	—	—	
Principal	\$231,000	\$235,000	1.7%
Interest	\$124,875	\$121,410	-2.8%
Reserves	\$59,438	\$59,438	0%
<b>Total 2022 Sewer Revenue Bond:</b>	<b>\$415,313</b>	<b>\$415,848</b>	<b>0.1%</b>

## 2022 Pressurized Irrigation Revenue Bond



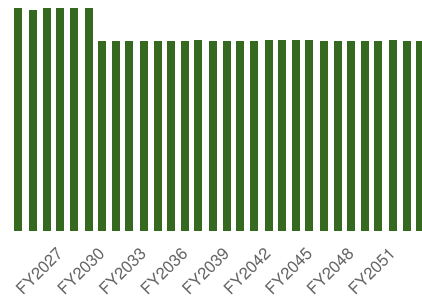
Financial Summary	FY2025	FY2026	% Change
<b>2022 Pressurized Irrigation Revenue Bond</b>	—	—	
Principal	\$117,000	\$119,000	1.7%
Interest	\$63,180	\$61,425	-2.8%
Reserves	\$30,107	\$30,107	0%
<b>Total 2022 Pressurized Irrigation Revenue Bond:</b>	<b>\$210,287</b>	<b>\$210,532</b>	<b>0.1%</b>

## 2023 Excise Tax Revenue Bond



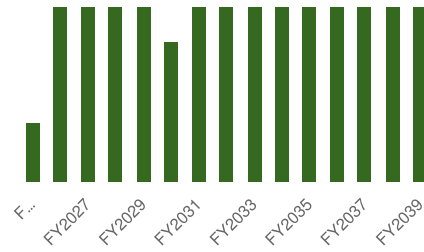
Financial Summary	FY2025	FY2026	% Change
<b>2023 Excise Tax Revenue Bond</b>	—	—	
Principal	\$791,000	\$820,000	3.7%
Interest	\$161,392	\$131,453	-18.6%
<b>Total 2023 Excise Tax Revenue Bond:</b>	<b>\$952,392</b>	<b>\$951,453</b>	<b>-0.1%</b>

## 2023 Sewer Revenue Bond



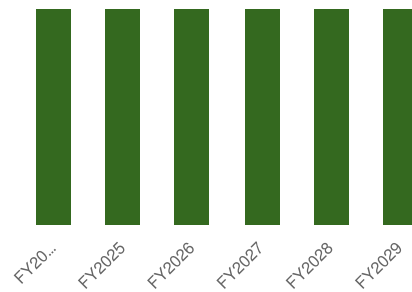
Financial Summary	FY2025	FY2026	% Change
<b>2023 Sewer Revenue Bond</b>	—	—	
Principal	\$205,000	\$209,000	2%
Interest	\$110,970	\$107,895	-2.8%
Reserves	\$52,816	\$52,816	0%
<b>Total 2023 Sewer Revenue Bond:</b>	<b>\$368,786</b>	<b>\$369,711</b>	<b>0.3%</b>

## 2024 Pressurized Irrigation Revenue Bond



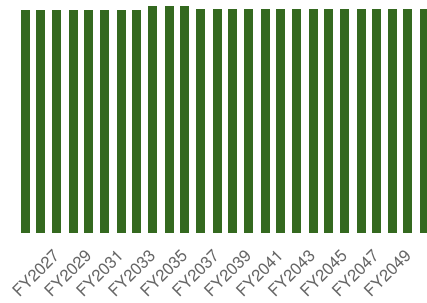
Financial Summary	FY2025	FY2026	% Change
<b>2024 Pressurized Irrigation Revenue Bond</b>	—	—	
Principal	\$0	\$98,000	0%
Interest	\$21,250	\$18,750	-11.8%
Reserves	\$29,000	\$29,000	0%
<b>Total 2024 Pressurized Irrigation Revenue Bond:</b>	<b>\$50,250</b>	<b>\$145,750</b>	<b>190%</b>

## 2020 Sewer Equip Note (Jet Truck)



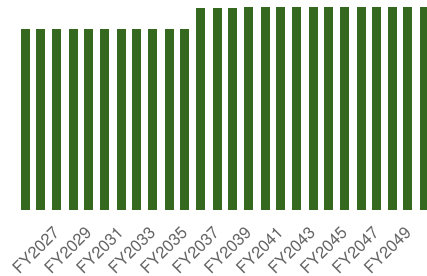
Financial Summary	FY2025	FY2026	% Change
<b>2020 Sewer Equip Note (Jet Truck)</b>	—	—	
Principal	\$61,914	\$63,041	1.8%
Interest	\$5,843	\$4,716	-19.3%
<b>Total 2020 Sewer Equip Note (Jet Truck):</b>	<b>\$67,757</b>	<b>\$67,757</b>	<b>0%</b>

## 2024B Pressurized Irrigation Bond



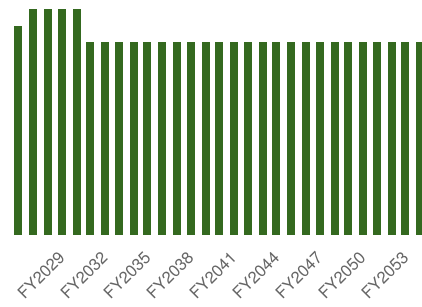
Financial Summary	FY2025	FY2026	% Change
<b>2024B Pressurized Irrigation Bond</b>	—	—	
Principal	\$50,000	\$50,000	0%
Reserve	\$5,600	\$5,600	0%
<b>Total 2024B Pressurized Irrigation Bond:</b>	<b>\$55,600</b>	<b>\$55,600</b>	<b>0%</b>

## 2024 Water Revenue Bond



Financial Summary	FY2025	FY2026	% Change
<b>2024 Water Revenue Bond</b>	—	—	
Principal	\$113,000	\$113,000	0%
Interest	\$0	\$0	0%
<b>Total 2024 Water Revenue Bond:</b>	<b>\$113,000</b>	<b>\$113,000</b>	<b>0%</b>

# 2024 Sewer Revenue Bond



Financial Summary	FY2026	FY2054
<b>2024 Sewer Revenue Bond</b>	—	—
Principal	\$114,000	\$299,000
Interest	\$179,540	\$21,455
Reserve	\$54,165	\$0
<b>Total 2024 Sewer Revenue Bond:</b>	<b>\$347,705</b>	<b>\$320,455</b>

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# **CAPITAL IMPROVEMENTS**

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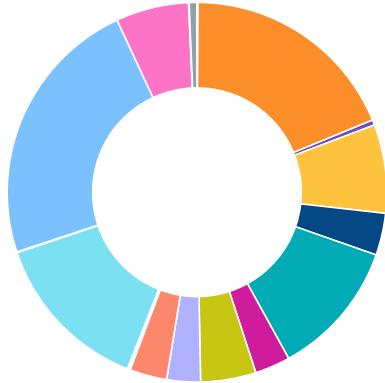
# Capital Improvements: One-year Plan

## Total Capital Requested

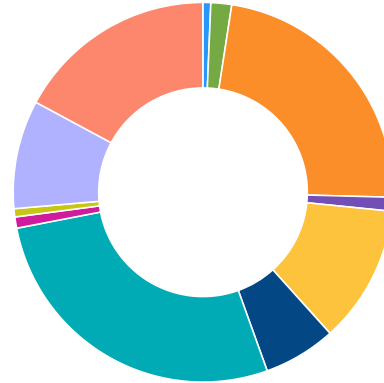
# \$38,041,991

### 61 Capital Improvement Projects

Total Funding Requested by Department



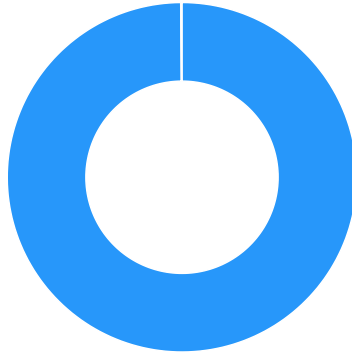
Total Funding Requested by Source



● Administrative (0%)	\$33,000.00
● Airport Special Revenue Fund (0%)	\$3,642.00
● Capital Improvement Fund - Airport (19%)	\$7,112,482.00
● Capital Improvement Fund - General (0%)	\$171,000.00
● Capital Improvements Fund - Transportation Tax (8%)	\$2,867,220.00
● Culinary Water Capital Fund (4%)	\$1,365,000.00
● Culinary Water Impact Fee Fund (12%)	\$4,419,000.00
● Engineering (3%)	\$1,140,831.00
● Impact Fee Fund - Parks (5%)	\$1,794,227.00
● Impact Fee Fund - Streets (3%)	\$1,093,500.00
● Internal Service Fund (3%)	\$1,200,862.07
● Parks (0%)	\$40,760.00
● Planning Department (0%)	\$5,000.00
● Police Department (0%)	\$54,998.23
● Pressurized Irrigation Capital Fund (14%)	\$5,272,469.00
● Roads (0%)	\$25,000.00
● Sewer Water Capital Fund (23%)	\$8,810,000.00
● Sewer Water Impact Fee Fund (6%)	\$2,363,000.00
● Trails, Arts and Parks Fund (0%)	\$20,000.00
● Trails, Arts and Parks Tax (1%)	\$250,000.00
<b>TOTAL</b>	<b>\$38,041,991.30</b>

● Airport Fees (1%)	\$254,573.00
● General Fund (2%)	\$678,663.23
● Grants (23%)	\$8,807,648.00
● Internal Service Charge (1%)	\$450,427.00
● Other (12%)	\$4,494,697.00
● Parks Impact Fees (6%)	\$2,365,720.00
● Sewer Impact Fees (27%)	\$10,520,000.00
● Streets Impact Fees (1%)	\$365,500.00
● TAP Tax (1%)	\$270,000.00
● Transportation Tax (9%)	\$3,545,220.00
● Utility Fees (17%)	\$6,561,000.00
<b>TOTAL</b>	<b>\$38,313,448.23</b>

### Capital Costs Breakdown



● Capital Costs (100%)	\$38,041,991.30
● Operational Costs (0%)	\$38,020.00
<b>TOTAL</b>	<b>\$38,080,011.30</b>

## Sewer Water Capital Fund Requests

### Itemized Requests for 2026

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

This budget request is for the equipment and materials needed to reconstruct the maintenance road providing access to the back-lot sewer main along the western side of Callaway Drive. Due to neglect and encroachment, the road has become...

**S-047 Central Heber Sewer Replacement - Phase 1** **\$8,157,000**

Replace current Sewer infrastructure to maintain Sustainability. 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. ...

**S-050 - 100 West Sewer Replacement** **\$593,000**

100 West will be re-designed and improved as a pedestrian-friendly roadway. Sewer will be replaced with project.

**Total: \$8,810,000**

## Engineering Requests

### Itemized Requests for 2026

**Street Impact Developer Reimbursement Projects** **\$1,140,831**

The City will reimburse developers for approved work performed as funding allows. See attachments for individual project details. T029 - 600 East - 1300 S to Hidden Creek Lane - \$782,100T-040 - 1200 East - 1200 S to Hwy 40 - \$130,200T-041 - ...

**Total: \$1,140,831**

# Police Department Requests

## Itemized Requests for 2026

**Axon body worn cameras, evidence management and in car video.** **\$42,620**

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5-year lease program with Axon to replace our current body-worn cameras in car video and electronic media management.

**Taser 10 5-year Lease Purchase and Replacement.** **\$12,378**

---

The police department's 5-year lease on the Taser XP is ending, and the product is no longer supported. This is a new 5-year lease for the Taser 10 Electronic Control Device (ECD).

**Total: \$54,998**

# Capital Improvement Fund - General Requests

## Itemized Requests for 2026

**City Hall 2nd Floor Remodel** **\$100,000**

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The project is to remodel the 2nd floor of City Hall to combine the Planning and Building Divisions into the same department and create a single point of contact for the community development department for customers. This would also include...

**Installation of heating unit at PD** **\$13,000**

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We already own the new unit. This request is to cover the professional installation of the unit.

**Public Safety Community Room Carpet Replacement** **\$8,000**

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Replace the carpet in the community room of the Public Safety Building

**Public Works Garage Roof Replacement** **\$50,000**

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Roof replacement on the old garage at public works.

**Total: \$171,000**

# Internal Service Fund Requests

## Itemized Requests for 2026

**All Police Current Leased Vehicles** **\$234,814**

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This is a list of all current police vehicles leased, except for the 10 vehicles that we are requesting to be replaced.

**Animal Control Truck Replacement** **\$74,000**

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Replacement of a replacement Dodge 2500 animal control vehicle. THIS VEHICLE HAS A REQUEST FOR A LEASE AS WELL. ANIMAL CONTROL IS ONLY NEEDING 1 VEHICLE REPLACEMENT. THIS IS TO PURCHASE IT THE OTHER REQUEST WAS FOR A LEASE. PH

**Bobcat Toolcat** **\$84,913**

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This is a piece of equipment to assist in the maintenance and care of the cemetery, city parks, and trails. This is a heavy duty multi-use piece of equipment that other implements that can be attached to make a very and capable machine.

**Ford Explorer Vehicle Lease Replacement 2** **\$13,754**

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This vehicle will replace a previously leased vehicle that will be sold and start the 3-year lease on a new vehicle.

**Ford Explorer Vehicle Lease Replacement 3** **\$13,754**

---

This vehicle will replace a previously leased vehicle that will be sold and start the 3-year lease on a new vehicle.

**Ford Explorer Vehicle Lease Replacement 4** **\$13,754**

---

This vehicle will replace a previously leased vehicle that will be sold and start the 3-year lease on a new vehicle.

**Ford Explorer Vehicle Lease Replacement 5** **\$13,754**

---

This vehicle will replace a previously leased vehicle that will be sold and start the 3-year lease on a new vehicle.

**Ford Explorer Vehicle Lease Replacement 6** **\$13,754**

---

This vehicle will replace a previously leased vehicle that will be sold and start the 3-year lease on a new vehicle.

**Ford Explorer Vehicle Lease Replacement 7** **\$13,754**

---

This vehicle will replace a previously leased vehicle that will be sold and start the 3-year lease on a new vehicle.

**Ford Explorer Vehicle Lease Replacement 9** **\$13,754**

---

This vehicle will replace a previously leased vehicle that will be sold and start the 3-year lease on a new vehicle.

**Ford Explorer Vehicle Lease Replacement to Tahoe** **\$18,815**

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This vehicle will replace a previously leased vehicle that will be sold and start the 3-year lease on a new vehicle.

**Ford Explorer XLT Vehicle Lease Replacement 8** **\$13,754**

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This vehicle will replace a previously leased vehicle that will be sold and start the 3-year lease on a new vehicle.

**Ford F350 Vehicle Lease Replacement - 10** **\$12,288**

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This vehicle will replace a previously leased vehicle that will be sold and start the 3-year lease on a new vehicle.

**Sewer Jet Vac Truck** **\$652,000**

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This budget request is for the purchase of a new Vac Jet Combo truck to improve the cleaning and maintenance of Heber City's sewer and storm drain systems. The current Vac truck, now 12 years old, has become increasingly unreliable, reducing its...

**Sky Jack Scissor Lift** **\$14,000**

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Lift. 24 V DC electric 2 wheel drive diesel solid non-marking tires 16 foot platform height. 47 inches wide. 7000 pound working load

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Total: \$1,200,862

## Culinary Water Capital Fund Requests

### Itemized Requests for 2026

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<b>Badger Ultrasonic/LTE Water Meters</b>	<b>\$260,000</b>
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All new residential and commercial services are equipped with Badger Ultrasonic Meters and LTE Endpoints, ensuring efficient and reliable cellular readings.

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<b>Composite Meter Lids</b>	<b>\$80,000</b>
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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.

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<b>Meter Vaults</b>	<b>\$100,000</b>
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The Public Works Department requests funding for the replacement of aging water meter vaults with Mueller and Ford meter pits, which meet Heber City's current standards and specifications. Many existing meter vaults are deteriorating, leading to...

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<b>W-074 - 100 West Water Replacement</b>	<b>\$625,000</b>
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100 West will be re-designed and improved as a pedestrian-friendly roadway. Sewer will be replaced with project.

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<b>Water System Water Loss/Theft Solutions</b>	<b>\$300,000</b>
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This project, a City Council priority, aims to reduce water loss through leaks and unauthorized use by implementing PRV monitors, smart hydrants, fire hydrant locks and Leak detection. PRV monitors regulate pressure to prevent leaks and detect...

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Total: \$1,365,000

## Parks Requests

### Itemized Requests for 2026

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<b>2 Grasshopper Mowers 725DT</b>	<b>\$40,760</b>
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For 2 Grasshopper Mowers 725DT tractor with a 61 inch deck

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Total: \$40,760

## Planning Department Requests

### Itemized Requests for 2026

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<b>C Street Improvements</b>	<b>\$5,000</b>
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Painting the C Street Path, Signs, Maps

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Total: \$5,000

# Capital Improvement Fund - Airport Requests

## Itemized Requests for 2026

**AWOS (Automated Weather Observing System) Relocation** **\$157,894**

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The AWOS is currently located where the future taxiway is being relocated. As one of the next steps in relocating the runway, the AWOS needs to be placed in a new location.

**Environmental Studies (Phase 1) - Airport ARC Upgrade and Land Acquisition** **\$600,000**

---

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.

**Hangar Row Pavement Preservation (State Funded)** **\$248,470**

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State funded pavement preservation. Taxiway and aprons.

**Land Acquisition** **\$5,947,368**

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The new safety upgrades at the airport require land acquisition for safety areas surrounding the future runway. Land acquisition is the next scheduled step in the runway relocation process.

**Pavement Preservation** **\$158,750**

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Federally funded pavement preservation.

**Total: \$7,112,482**

# Administrative Requests

## Itemized Requests for 2026

**Fiber Install to outlying City Buildings - STRATA** **\$15,000**

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Install Fiber Internet Connections to connect our outlying buildings that are not currently connected to our network. Also, adding a second Internet Service Provider (ISP) as our redundant connection for the internet at the Public Safety...

**HyperV Server to replace 2 Old EOL servers** **\$18,000**

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Purchase a new Dell or comparable brand, HyperV virtual server to replace 2 old physical servers that have reached End of Life (EOL) and must be replaced. By using a HyperV server, we can host 2 or more virtual servers on 1 physical server,...

**Total: \$33,000**

# Culinary Water Impact Fee Fund Requests

## Itemized Requests for 2026

**W-071 Central Heber Water Replacement - Phase 1** **\$4,419,000**

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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: \$4,419,000**

## Impact Fee Fund - Streets Requests

### Itemized Requests for 2026

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**T-020b - 650 South - South Field Rd to City Boundry****\$365,500**

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650 South should be improved to a Minor Collector between 1200 West and the West Bypass.

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**T-070 - Downtown Parking - 400 North to 500 South (partial)****\$140,000**

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Streets in the downtown area between 100 West and 100 East, 400 North to 500 South, should be improved to a 54-foot asphalt width to accommodate angled parking per the City's adopted Transportation General 2023-2043 Heber City Master Plan 6 - 10...

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**T-075 - Mill Road & 1200 S Roundabout****\$100,000**

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Install a roundabout at the intersection of 900 North and 550 East when it meets warrants for an All-Way Stop control.

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**T-086 - Airport Road & 600 E Roundabout****\$488,000**

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Install a roundabout at the intersection of Airport Road, 600 East, and Hidden Creek Lane when it meets warrants for an All-Way Stop

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**Total: \$1,093,500**

## Roads Requests

### Itemized Requests for 2026

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**Dark Sky Initiative and Installation****\$25,000**

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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 Initiative...

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**Total: \$25,000**

## Airport Special Revenue Fund Requests

### Itemized Requests for 2026

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**Pavement Preservation (Locally Funded Only)****\$3,642**

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Certain parts of the airport, such as the runway, taxiway, and apron are federally or state funded. Other pavements at the airport are not. This project is to preserve deteriorating asphalt in some of the non-federally or state funded areas.

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**Total: \$3,642**

## Impact Fee Fund - Parks Requests

### Itemized Requests for 2026

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**P-082 - Muirfield Park Expansion****\$1,075,227**

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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...

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**P-086 - 300 South Trail - West Side****\$719,000**

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The trail will be constructed from Railroad trail on the west to Center Street, going along 300 South.

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**Total: \$1,794,227**

# Sewer Water Impact Fee Fund Requests

## Itemized Requests for 2026

**S-025 - Sage Brush Spring Creek Canal - 300 N to 100 S (24")** **\$250,000**

Sage Brush & Spring Creek Canal - 300 N to 100 S (24"): A 24-inch line should be constructed along the Sage Brush and Spring Creek Canal from the intersection of 600West 300 North to 100 South.

**S-026 - SR113 - 800 W to 930 W** **\$1,042,000**

SR 113 - 830W to 930W (30"): A 30-inch line should be constructed along SR 113 from 830W to 930West. The line is needed for the future Heber City growth as well as to accommodate the TCSSD flow.

**S-027 - SR113 - 930 W to South Field Road** **\$1,071,000**

SR 113 - 930 W to South Field Rd (30"): A 30-inch line should be constructed along SR 113 from 930 West to South Field Road. The line is needed for the future HeberCity growth as well as to accommodate the TCSSD flow.

**Total: \$2,363,000**

# Capital Improvements Fund - Transportation Tax Requests

## Itemized Requests for 2026

**Annual Sidewalk New Construction and Repair** **\$210,000**

This budget request is for the repair and replacement of deteriorating or hazardous sidewalk sections throughout Heber City. Over time, sidewalks experience wear from weather, tree root intrusion, and general use, leading to cracks, uneven...

**T-046 - 100 West - 500 North to 1000 South** **\$1,880,000**

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, with...

**T-060 Annual Road Maintenance, Seal, Stripe, Cracks** **\$75,000**

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-064 - Intersection Align Hwy 40 and Mill Rd UDOT** **\$302,220**

The intersection at US 40 and Mill Road needs to be aligned perpendicular to US 40 and improved to a Major Collector.

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

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

**T-092 - Main Street Signalized Crossing Enhancements** **\$200,000**

This is to work on the design of Mains Street Signalized Crossing Enhancements.

**Total: \$2,867,220**



## Pressurized Irrigation Capital Fund Requests

### Itemized Requests for 2026

<b>I-028 - Citywide PI Meter Replacement</b>	<b>\$3,000,000</b>
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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...

<b>I-029 - Central Heber Irr Improvements - Phase 1 - Construction/Maintenance 1</b>	<b>\$2,272,469</b>
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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...

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**Total: \$5,272,469**

## Trails, Arts and Parks Tax Requests

### Itemized Requests for 2026

<b>Main Park Plaza Design</b>	<b>\$250,000</b>
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In March '25, the Heber City council formally accepted the Plaza Design, Programming and Management Plan developed by Roger Brooks. The Design plan submitted by Roger Brooks consists of extensive investments in the park in order to...

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**Total: \$250,000**

## Trails, Arts and Parks Fund Requests

### Itemized Requests for 2026

<b>Wasatch Vista Park Shade Structure</b>	<b>\$20,000</b>
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This capital request is for the installation of a shade structure over the Wasatch Vista Park exercise pad and children's playground.

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**Total: \$20,000**

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# APPENDIX

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# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.