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

**May 6, 2025**

**4:00 p.m. Work Meeting**
**6:00 p.m. Regular Meeting**

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

**I.** WORK MEETING - 4:00 P.M.

1. Arts Advisory Board TAP (Trails, Arts, and Parks) Tax Project Recommendations (Phil Jordan, Farah Sanders - Arts Advisory Board Co-Chairs) - *20 min*
2. Fiscal Year 2026 Budget Workshop Number Two (Sara Nagel, Finance Manager; Matt Brower, City Manager) - *90 min*

**II.** BREAK - 10 MIN

**III.** REGULAR MEETING - 6:00 P.M.

1. Call to Order
2. Pledge of Allegiance (Aaron Cheatwood, Council Member)
3. Prayer/Thought by Invitation (Scott Phillips, Council Member)

**IV.** AWARDS, RECOGNITION, and PROCLAMATIONS:

1. Proclamation for 2025 National Public Works Week

**V.** CONFLICT OF INTEREST DISCLOSURE:

**VI.** CONSENT AGENDA:

1. April 15, 2025, City Council Meeting Minutes (Trina Cooke, City Recorder)
2. Arts Advisory Board TAP (Trails, Arts, and Parks) Tax Project Recommendations (Phil Jordan, Farah Sanders - Arts Advisory Board Co-Chairs)
3. Ordinance 2025-09 Adopting Code Amendment to Allow City to Retain Fees-in-Lieu for Affordable Housing (Jeremy Cook, City Attorney)
4. Resolution 2025-06 Supporting America250 Utah and Recognizing and Approving the Red, White and Blue Festival Board as Heber City's Official Committee (Rachel Kahler, CAMS Executive Director)
5. Red, White and Blue Festival Request for 2025 July 4th Festival Sponsorship (Rachel Kahler, CAMS Executive Director)

**VII.** PUBLIC COMMENTS: (3 min per person/20 min max)

**VIII.** GENERAL BUSINESS ITEMS:

1. Wasatch County Health Department Annual Report (Jonelle Fitzgerald) - *10 min*
2. Red Rock Annexation Term Sheet (Jamie Baron, Planning Manager) - *30 min*
3. Unity Week Events Overview (J. Mark Smedley, Asst. City Manager) - *5 min*

**IX.** ACTION ITEMS: (Council can discuss; table; continue; or approve items)

1. Public Hearing for the Tentative Adoption of the Tentative Budget for Fiscal Year 2025-2026 and Establish a Public Hearing Date to Consider Adoption of the Final Budget (Sara Nagel, Finance Manager; Matt Brower, City Manager) - *10 min*
2. Public Hearing for Harvest Village Public Infrastructure District (PID) No 1 and No 2 (Tony Kohler, Community Development Director) - *30 min*
3. Valley Hills Drive (near City Cemetery) Pressurized Irrigation (PI) Line Extension (Matt Brower, City Manager) - *10 min*
4. Second Amendment to the MDA (Master Development Agreement) for the Upper Jordanelle Master Planned Community - Update to the Transportation Plan (Russ Funk, City Engineer) - *15 min*

**X.** COMMUNICATION:

**XI.** CLOSED MEETING:

1. The purchase, exchange, or lease of real property

**XII.** 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 May 1, 2025, in the Heber City Municipal Building located at 75 North Main, the Heber City Website at www.heberut.gov, and on the Utah Public Notice Website at http://pmn.utah.gov. Notice provided to the Wasatch Wave.

# Heber City Council Staff Report

| | |
|---|---|
| **MEETING DATE:** | 5/6/2025 |
| **SUBJECT:** | Arts Advisory Board TAP (Trails, Arts, and Parks) Tax Project Recommendations |
| **RESPONSIBLE:** | Phil Jordan, Farah Sanders - Arts Advisory Board Co-Chairs |
| **DEPARTMENT:** | Administrative |
| **STRATEGIC RELEVANCE:** | Community Improvement |

## SUMMARY


Applications for TAP Tax Art's Projects opened January 1, 2025, closing March 7th, 2025.

On March 12, 2025, the Art's Advisory Committee met to review the TAP Tax applications, and graded, by scorecards developed by the Committee, and awarded percentages of the available TAP Tax monies to qualified applicants.

The grades were tabulated, and then final recommendations were recorded and are now submitted to the City Council.

The Art's projects portion of the TAP Tax generated **$60,000.00,** representing 10% of the City's total share of the TAP Tax collection.

There were fifteen (15) applications submitted (compared to 9 last year), two of which did not meet all the criteria and were not included in the award process. Said Applications' money request totaled **$195,433.00.** The qualifying applicants amounted to **$127,208.00.** A total of **$60,000.00** is recommended to be awarded by the Council, dispersed among the Applicants. Nine (9) Applicants received either their full amount requested, or the maximum amount permitted by the process to any one Applicant.

The POSTT PowerPoint outlines the applicants who received a positive recommendation and their respective recommended amounts.

The ineligible Applications were Timpanogos Valley Theater (2). The core factor of ineligibility and resulting non-recommendation was that the request was to finance capital improvements of a facility owned by a governmental entity. There are other more appropriate processes in place and available for such financial requests.

The POSTT Committee is considering three or four policy revisions and additions for the 2025- 2026 TAP Tax Art's Projects Application cycle. These will be discussed and presented in a future City Council Meeting.

## RECOMMENDATION

That the Council approve the aforementioned percentage recommendations for apportionment to the respective applicants outlined above.

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## BACKGROUND

See Summary .

## DISCUSSION

Does the City Council desire to adjust any of the recommendations submitted by the Committee? Any other TAP Tax-appropriate projects, that are not Arts and Culture are being processed through city staff and the existing POSTT Committee, then on to the City Council for final approval during the annual budget process.
These TAP Tax Applications for Arts and Cultural Projects have been discussed and vetted, and these recommendations are now forwarded to the City Council.

The City Council is to make the final decision on funding, and then direct financial staff to allocate funds from accrued TAP Tax resources to each respective applicant and project.

Whatever is not expended from the projects is returned to the TAP Tax Fund. *(TAP Tax funds need to be spent within 10 years.)*

## FISCAL IMPACT

Potentially, next year the City could receive close to the same amount, or slightly less, annually. Unless revised by the City Council, ten percent of said TAP Tax would be available for the Art's Advisory Committee to make recommended allocations for financing cultural facilities, recreational facilities, zoological facilities, botanical organizations, cultural organizations, and zoological organizations within the city or the geographic area of Wasatch County.

No direct negative impact, liability, or risk to Heber City.

## CONCLUSION

See above.

## 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.

## ACCOUNTABILITY

**Department:** Administrative
**Staff member:** J. Mark Smedley, Asst. City Manager

## EXHIBITS

1. TAP Arts 2025 Scorecard - Roll Up - Committee FINAL
2. 05 06 25 TAP Arts Advisory Results Report to Council

# 2025 Heber City TAP Arts Grant Applications

**FINAL - Roll-up Scores**

| Application # | Applicant | Project/Event | A | B | C | D | E | Average | Request | Eligible | Recc Award | Comments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 25_03 | Community Alliance for Main Street | Monday Night Local Talent Show | 465 | 420 | 480 | 395 | 375 | **427** | $ 4,830.00 | $ 4,830.00 | **$ 4,830.00** | |
| 25_10 | Cultural Fire Events | Dancing with Traditions | 460 | 390 | 400 | 455 | 430 | **427** | $ 9,500.00 | $ 9,500.00 | **$ 9,500.00** | |
| 25_07 | Northeastern Utah Educational Services | Canvas of Voices: Student Art in the Spotlight | 450 | 370 | 410 | 460 | 425 | **423** | $ 7,599.00 | $ 7,599.00 | **$ 7,599.00** | |
| 25_13 | Main Street | A Heber Valley Christmas Spectacular | 405 | 395 | 420 | 410 | 445 | **415** | $ 12,000.00 | $ 12,000.00 | **$ 12,000.00** | |
| 25_02 | Community Alliance for Main Street | Mural project | 475 | 330 | 430 | 435 | 400 | **414** | $ 1,875.00 | $ 1,875.00 | **$ 1,875.00** | |
| 25_01 | Community Alliance for Main Street | 100 Years Photo ehibition | 430 | 330 | 410 | 410 | 410 | **398** | $ 1,500.00 | $ 1,500.00 | **$ 1,500.00** | |
| 25_06 | Heber City Limits | Backyard Music Production | 435 | 285 | 385 | 405 | 380 | **378** | $ 4,017.00 | $ 4,017.00 | **$ 4,017.00** | |
| 25_11 | Heber Valley Arts Center | Heber Valley Art Center: Website | 360 | 375 | Recuse | 390 | Recuse | **375** | $ 7,500.00 | $ 7,500.00 | **$ 7,500.00** | |
| ~~25_08~~ | ~~Wasatch County Senior Center~~ | ~~Senior Pottery/Craft Room Classes~~ | 395 | 335 | 335 | 415 | 395 | **375** | $ 3,750.00 | $ 2,750.00 | Ineligible | Wasatch County Admin Agency is funded via County Annual Budget |
| 25_05 | Commemorative Air Force Utah WIng | CAF Museum Remodel | 355 | 250 | 370 | 420 | 410 | **361** | $ 10,000.00 | $ 10,000.00 | **$ 10,000.00** | |
| 25_04 | Red White & Blue Festival | Red White & Blue Festival: Marketing | 390 | 350 | 350 | 340 | 320 | **350** | $ 20,000.00 | $ 20,000.00 | **$ 1,179.00** | |
| 25_12 | Art Around Circle | Whimsy! | 315 | 375 | 310 | 270 | 270 | **308** | $ 19,818.50 | $ 4,118.50 | Ineligible | Art Around Circle has not achieved MINIMUM case for support @ Public Needs / Public Benefit |
| 25_09 | Wasatch County Line Dancing | Wasatch County Line Dancing | 360 | 265 | 270 | 320 | 295 | **302** | $ 5,000.00 | $ 5,000.00 | Ineligible | Wasatch County Line Dancing has not achieved MINIMUM case for support@ Public Needs / Public Benefit |
| | | | | | | | | | $ 90,689.50 | **$ 60,000.00** | | |



HEART OF THE WASATCH BACK

HEBER CITY

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# TAP Arts Advisory Committee Report

May 6, 2025

# Summary

- Committee membership / 2025 Work Process / Eligibility
- Scoring Rubric
- 2025 Applications / Final Scores
- Funds Requested / Funding Recommendation
- Committee Policies – Administration Recommendations for 2026

*Supporting and promoting recreational, cultural, arts and parks facilities and programs to benefit the Heber Valley Community.*

# TAP Arts Advisory Committee

**Crista Bazoian**
2024-27 Secretary

**Jessica Christensen**
2024-26 Member

**Phil Jordan**
2024-26 Co-chair

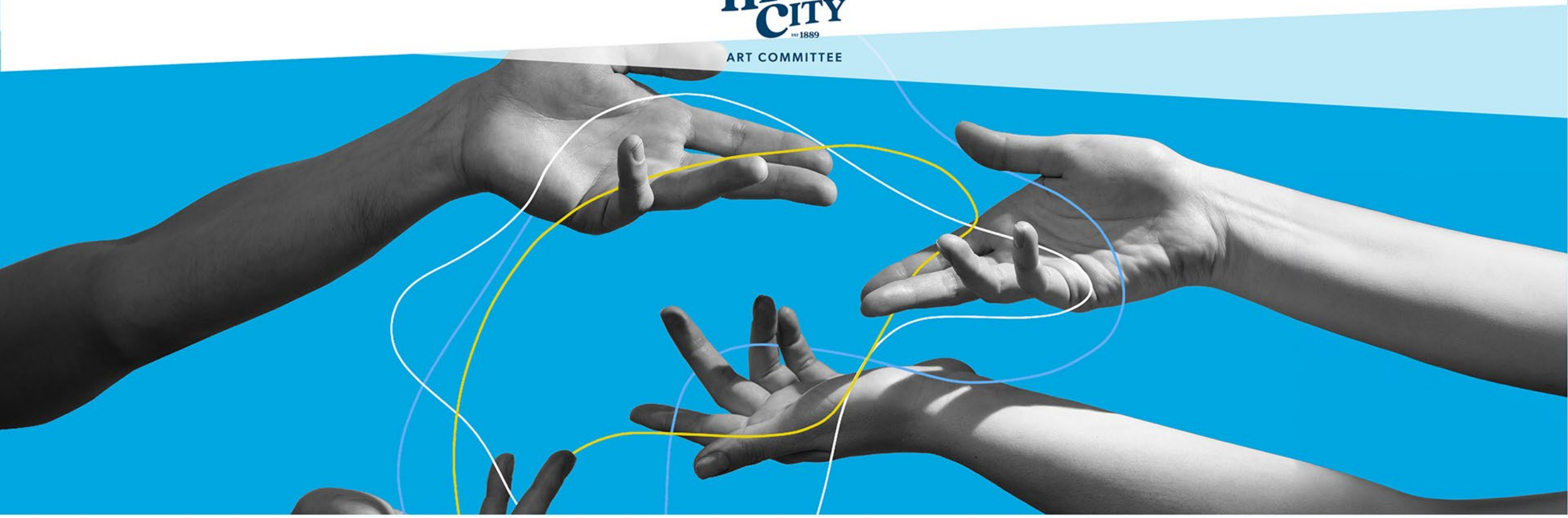
**Missy Maughan**
2024-27 Member

**Farah Sanders**
2024-27 Co-chair

# 2025 Process Timeline

| | |
|---|---|
| **January 1** | Online Application OPEN |
| **January 23**<br>**February 20** | Public Workshop x2 for this application process |
| **March 7** | Online Application CLOSE |
| **March 12** | TAP Arts Advisory Committee / City Staff Review START |
| **April 10/22** | Review ENDS / Committee Scoring & Funding Recommendation |
| **May 6** | City Council Review / Year 2 Award<br>All applications notified of funding decisions |
| **June 30** | City Council Adoption of 2026 City Budget including Year 2 TAP Funds awarded in May, 2025 |

HEBER CITY
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ART COMMITTEE



# Learn How to Apply for TAP TAX Art Grant Money

## January 23 & February 20, 2025

TRAILS ARTS
Wasatch TAP
PARKS
Your TAP Tax Dollars at Work

HEBER CITY

# Eligibility 2025

- Applicants are NOT required to have a 501(c)(3) non-profit Federal and/or Utah State tax-exempt status to qualify for a grant.
- Separate Granting Organizations applications are ineligible.
- The location of the project MUST take place within Heber City limits.
- Projects must be completed within a period of up to 2 years of the date of funding.
- Capital projects must be completed within 3 years of the date of funding.

# Eligibility 2025

- Projects must be matched by at least 25% funding.
- All granted funds distributed to Tap Tax grantees shall be in the form of reimbursement of their qualified costs and expenditures associated with their project.
- Grant awards will be distributed in two payments, 50% at the time of award and 50% at project completion and final reporting.
- Projects are required to announce and display that funding was provided by the Heber City TAP Tax Program.

# Eligibility 2025

- Capital improvement / maintenance projects can ONLY apply to PRIVATE property(s) – not publicly owned-leased property(s) ** New **

# Art Advisory Committee - TAP TAX Art Grant Application Rubric

| | Non-responsive 0 | Unsatisfactory 1 | Basic 2 | Developing 3 | Superior 4 | Exemplary 5 |
|---|---|---|---|---|---|---|
| **Quality of proposed project: Budget** | No budget provided | Makes attempt to provide a budget | Provided, but unclear on what the money would be used for | Budget provided with more than basic detail | Greater details provided, but lack of supporting data or information | Invoices, or bids provided for work with detailed cost estimates |
| **Quality of proposed project: Timeline** | No timeline provided | Project not well thought out or lacking details in timeline | Some details provided; better project timeline needed | Timeline provided with more than basic detail | Well-constructed outline of events and project details | Provides supporting data, or timelines to show project is clearly defined |
| **Demonstrated Community Need** | Does not address community need | Makes attempt to describe community need | Community need described in basic detail | Community need described with more than basic detail | Community needs details provided, but lacks supporting data or information | Addresses current need of community with supporting details, data & information |
| **Benefits to the Community** | Does not address benefits to the community | Makes attempt to describe benefits to the community | Community benefits described in basic detail | Community benefits described with more than basic detail | Community benefits provided but lacks specific data & tangible evidence | Addresses community benefits with tangible evidence & specific user groups, etc. |
| **The Organization's History & Ability to implement Project & Financial Considerations** | No history, evidence of ability to implement projects, or financial considerations provided | Makes attempt to give evidence of the organization's history, ability to implement projects & financial considerations | Basic supporting evidence of organizations history, ability to implement projects & financial considerations provided | Evidence of organization's ability to implement projects, history & financial considerations provided with more than basic detail | Evidence of organization's ability to implement projects, history & financial considerations provided but lacks detailed supporting data or information | Detailed supporting data or information is provided that gives clear evidence of organization's ability to implement projects, history & financial considerations |

# 2025 Heber City TAP Arts Grant Applications

## FINAL - Roll-up Scores

| Applicant | Project/Event | A | B | C | D | E | Averages | Request | Eligible | Recc Award | Comments |
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| Red White & Blue Festival | Red White & Blue Festival: Marketing | 390 | 350 | 350 | 340 | 320 | 350 | $ 20,000.00 | $ 20,000.00 | $ 1,179.00 | |
| Art Around Circle | Whimsy! | 315 | 375 | 310 | 270 | 270 | 308 | $ 19,818.50 | $ 4,118.50 | Ineligible | Art Around Circle has not achieved MINIMUM case for support @ Public Needs / Public Benefit |
| Wasatch County Line Dancing | Wasatch County Line Dancing | 360 | 265 | 270 | 320 | 295 | 302 | $ 5,000.00 | $ 5,000.00 | Ineligible | Wasatch County Line Dancing has not achieved MINIMUM case for support@ Public Needs / Public Benefit |
| | | | | | | | | | $ 90,689.50 | $60,000.00 | |

# Top Line Recommendations – TAP Arts Grants 2026

Fund a **Heber City Arts Master Plan** :

- identify the future needs of our Community and
- support future TAP Arts Grants with **context** to long-term projects and goals.

Consider **lifting the annual TAP ARTS Grants Funding CAP** (this year being $60,000)

- so that the Community and the Arts Committee are more open in their consideration of great projects being developed.

# Policies Recommendations – TAP Arts Grants 2026

I. All Marketing Funds requested for any TAP Arts Project Grant are limited to 35% of the total grant awarded (not $$ requested)

II. The use of Wasatch County and/or Midway City TAP Funds MAY be used as Matching Funds to a Heber City TAP Arts Project Grant, IF the total value of the Proposed Project exceeds $100,000 USD.

# Policies Recommendations – TAP Arts Grants 2026

## III. Private Sector Capital Maintenance / Improvement Projects

a. Subject property is **PRIVATELY OWNED** and that the **property owner verifies t**hat they approve/support the maintenance - improvement project to their property in writing with the application documents.

b. Verification that the **general public may access the improved property for a minimum of 10 years.**

# Policies Recommendations – TAP Arts Grants 2026

## III. Private Sector Capital Maintenance / Improvement Projects

c. Heber City TAP Funds will only be available for these projects **following a review and approval** by the Heber City Engineering Staff.

Note: these funds are only available for reimbursement of **actual materials and labor expenses** by the applicant.

# Administration Recommendations – TAP Arts Grants 2026

I. **ALL Events / Purchases (other than capital projects) MUST** submit 100% of their qualified paid receipts for reimbursement WITHIN TWO (2) YEARS and **NO LATER THAN 45 DAYS following completion** or they lose their funding.

II. **Event Projects that are identified as ANNUAL Events MUST** submit 100% of their qualified paid receipts for reimbursement EACH YEAR and NO LATER THAN 45 DAYS following completion or they lose their funding.

# Administration Recommendations – TAP Arts Grants 2026

III. Heber TAP Application Matching Funds are ONLY be reviewed by STAFF @ Post-Award / in coordination w Wasatch County PRIOR to Heber City Council vote (May) each year.

# Discussion



# Heber City Council Staff Report

**MEETING DATE:** 5/6/2025
**SUBJECT:** Fiscal Year 2026 Budget Workshop Number Two
**RESPONSIBLE:** Sara Nagel, Matt Brower
**DEPARTMENT:** Finance
**STRATEGIC RELEVANCE:**

## SUMMARY

The Heber City Council held their first budget workshop, for the FY '26 annual budget, on Tuesday, April 29, 2025. Staff was asked to report back to the City Council on the following items at the second budget workshop:
1) Accidents/losses: Provide cost data on number of accidents and accident losses.
2) Franchise Fee: Determine whether the fee can be adjusted for a single utility to offset the increase in new revenues stemming from utility rate increase(s).
3) Step Program: What is the budgeted value for adding all staff to the city-wide step program?
4) Health Plan: Can the City's health plan be negotiated so the deductible and renewal take place at the same time?
5) Provide a graph illustrating growth in GF revenues versus employee payroll.
6) Preservation Fee: How much has been collected to date and how much is budgeted to be collected in FY '26?
7) Heber Light and Power Annual Dividend: Illustrate the impact to GF with removal of the annual dividend.
8) Cemetery: Provide an update to City Council on cemetery sales/projects.
9) Business License Fee: What new revenue would be generated by adding an inflationary increase to the business license rate(s)?
10) Tabernacle 2nd Floor Remodel: Provide illustration of remodel concept plan.
11) Zions Rate Study: Provide council with a copy of the rate study.
12) Capital Project I-29: Fix error in capital summary sheet.
13) Review details of the proposed safety incentive and 9-step programs.

The supporting documentaion for the 13 items above will either be uploaded to the agenda on Monday or provided at Tuesday's Council meeting.

75 N Main Street
Heber City, UT 84032
Phone: 435-657-0757
Fax: 435-657-2543
heberut.gov

## RECOMMENDATION

### BACKGROUND

### DISCUSSION

### FISCAL IMPACT

### CONCLUSION

### ALTERNATIVES

1. Approve as proposed
2. Approve as amended
3. Continue
4. Deny

## POTENTIAL MOTIONS

**Alternative 1 - Approval - Staff Recommended Option**

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

**Alternative 2 - Approve as Amended**

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

**Alternative 3 - Continue**

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

## ACCOUNTABILITY

**Department:** Finance
**Staff member:** Sara Nagel, Finance Manager
Matt Brower, City Manager

## EXHIBITS

1. Budget Presentation
2. Budget Book
3. CIP Summary FY2026B
4. 2024 Utility Rate Study

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

Budget Workshop 2

May 6, 2025

# Budget Workshop #1 Follow-up Qs & Requests

1. Can the City adjust the tax rate for a specific utility to offset the increase in new revenues?
2. How much Preservation Fee revenue has been collected to-date and what is projected for FY 2026?
3. What new revenue would be generated by adding a 2.8% inflationary increase to business license fees?
4. Provide an analysis of illustrating growth in property tax revenues and EE costs.
5. Illustrate the impact of eliminating the HL&P dividend.
6. Provide a cemetery project update.
7. Provide Tabernacle 2nd Floor Remodel concept plan.
8. Provide clarification on Airport Land Acquisitions.
9. Can the City negotiate a fiscal year-end deductible rollover?
10. What is the cost of implementing city-wide 9-step program?
11. What is the data on # of accidents and accident losses?
12. Review details of the Safety Incentive and 9-step wage schedule programs.
13. Provide updated CIP Summary.
14. Provide Zions 2024 Utility Rates Study.

# Franchise Fee Analysis

| Year | All Franchise Fees Revenue | Heber Light & Power | HLP % of Total Revenue |
|---|---|---|---|
| FY 2020 | 1,028,945.00 | 521,799.93 | 51% |
| FY 2021 | 1,017,136.00 | 561,230.96 | 55% |
| FY 2022 | 1,161,651.00 | 608,002.28 | 52% |
| FY 2023 | 1,385,399.00 | 683,236.41 | 49% |
| FY 2024 | 1,434,573.00 | 645,914.14 | 45% |
| FY 2025 Projected | 1,285,659.00 | 566,862.48 | 44% |

- Utah State Tax Commission confirmed that Heber City cannot administer tax rates on a taxpayer-by-taxpayer basis.

Note: fluctuations in revenue may be timing differences in distributions.

# Preservation Fees

| Year | Preservation Fees |
|---|---|
| FY 2024 | 37,500.00 |
| FY 2025 to date | 7,500.00 |
| FY 2025 projected | 45,000.00 |
| FY 2026 budgeted | 250,000.00 |

- Fee is $2,500
- 2026 budgeted is based on 100 North Village building permits.

# Business License Fee 2.8% Increase

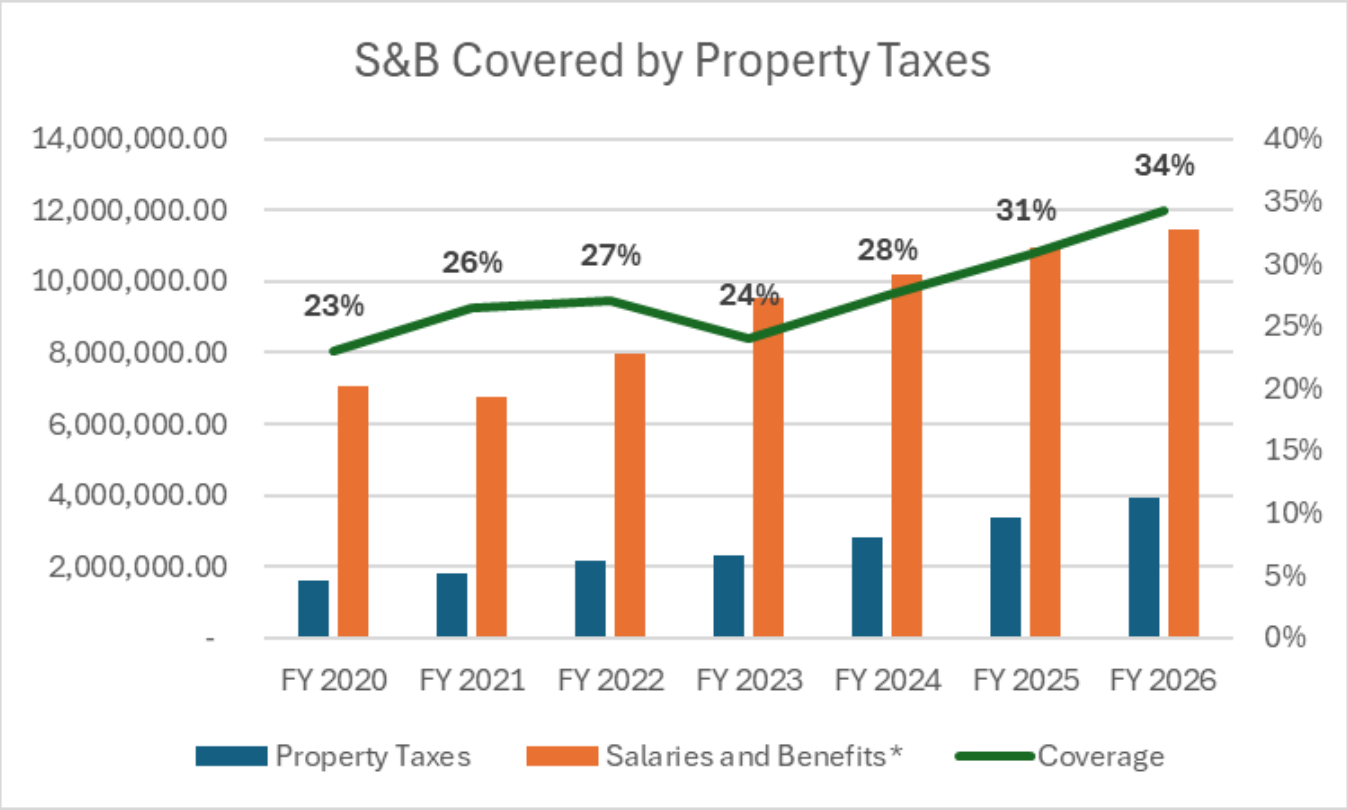
| Year | Revenue | 2.8% Increase |
|---|---|---|
| FY 2024 | 130,391.70 | 3,650.97 |

# Property Tax and Salaries and Benefits Analysis

| | | Property Taxes (Includes delinquent taxes) | YoY increase % | Salaries and Benefits | YoY increase % | Coverage | Salaries, Benefits and Other Employee Costs | Coverage | All Department Costs | Coverage |
|---|---|---|---|---|---|---|---|---|---|---|
| | FY 2020 | 1,619,603.00 | | 6,998,444.34 | | 23% | 7,060,116.99 | 23% | 9,829,583.96 | 16% |
| | FY 2021 | 1,788,268.00 | 10% | 6,692,415.88 | -4% | 27% | 6,766,263.41 | 26% | 9,529,849.71 | 19% |
| | FY 2022 | 2,146,863.00 | 20% | 7,849,640.73 | 17% | 27% | 7,949,786.84 | 27% | 11,262,080.09 | 19% |
| | FY 2023 | 2,284,426.00 | 6% | 9,420,194.40 | 20% | 24% | 9,541,834.56 | 24% | 13,238,888.96 | 17% |
| | FY 2024 | 2,804,527.00 | 23% | 10,040,591.14 | 7% | 28% | 10,192,551.13 | 28% | 14,484,367.42 | 19% |
| Projected | FY 2025 | 3,358,424.00 | 20% | 10,836,064.00 | 8% | 31% | 10,965,543.76 | 31% | 13,766,897.04 | 24% |
| Budgeted | FY 2026 | 3,930,134.00 | 17% | 11,259,667.00 | 4% | 35% | 11,452,645.00 | 34% | 16,839,692.00 | 23% |
| | | | | | | | | | | |
| Total increase from FY 2020 to FY 2026 | | | 143% | | 55% | | | | | |

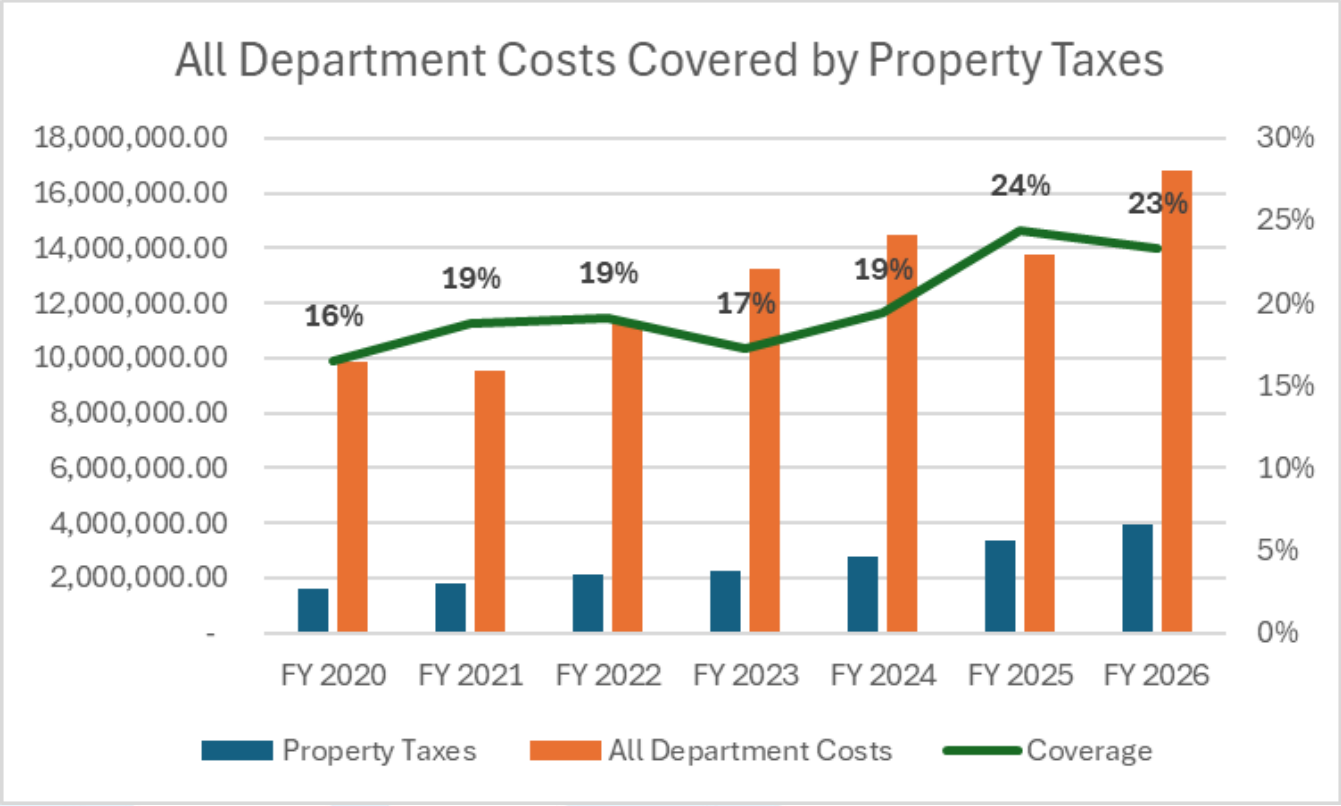
| | | Sales Tax | YoY increase % | Salaries and Benefits | YoY increase % | Coverage | Salaries, Benefits and Other Employee Costs | Coverage | All Department Costs | Coverage |
|---|---|---|---|---|---|---|---|---|---|---|
| | FY 2020 | 4,379,241.00 | | 6,998,444.34 | | 63% | 7,060,116.99 | 62% | 9,829,583.96 | 45% |
| | FY 2021 | 5,284,326.00 | 21% | 6,692,415.88 | -4% | 79% | 6,766,263.41 | 78% | 9,529,849.71 | 55% |
| | FY 2022 | 6,104,248.00 | 16% | 7,849,640.73 | 17% | 78% | 7,949,786.84 | 77% | 11,262,080.09 | 54% |
| | FY 2023 | 6,452,699.00 | 6% | 9,420,194.40 | 20% | 68% | 9,541,834.56 | 68% | 13,238,888.96 | 49% |
| | FY 2024 | 6,603,896.00 | 2% | 10,040,591.14 | 7% | 66% | 10,192,551.13 | 65% | 14,484,367.42 | 46% |
| Projected | FY 2025 | 6,961,211.00 | 5% | 10,836,064.00 | 8% | 64% | 10,965,543.76 | 63% | 13,766,897.04 | 51% |
| Budgeted | FY 2026 | 7,260,542.00 | 4% | 11,259,667.00 | 4% | 64% | 11,452,645.00 | 63% | 16,839,692.00 | 43% |
| | | | | | | | | | | |
| Total increase from FY 2020 to FY 2026 | | | 59% | | 55% | | | | | |

# S&B Covered by Property Taxes

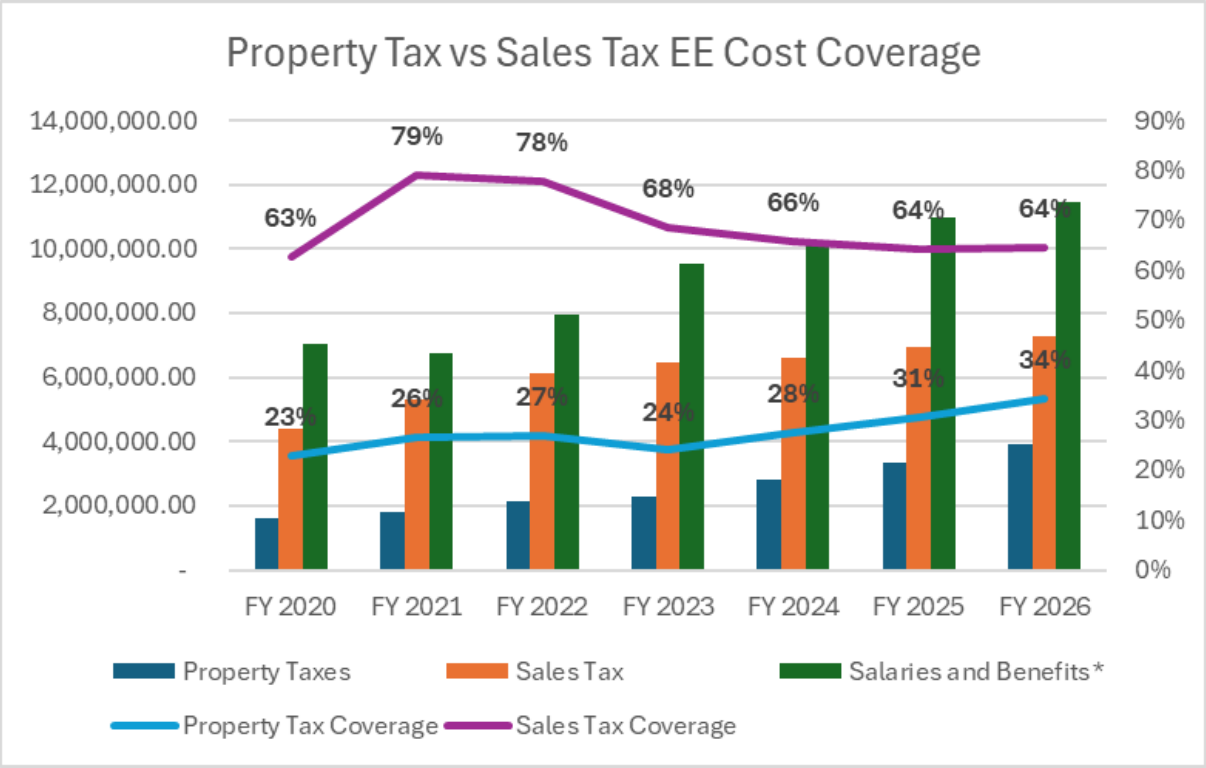



*Includes other costs such as uniforms and training.

# Department Costs Covered by Property Taxes



# Department Costs Covered by Property Taxes




- Total Sales and Property Taxes cover EE costs.
- The City must rely on Other Revenues such as Franchise Tax, Fines and Permit fee to cover all other GF costs (acknowledging fungibility).

# Affect of eliminating HLP dividend

## General Fund (10)

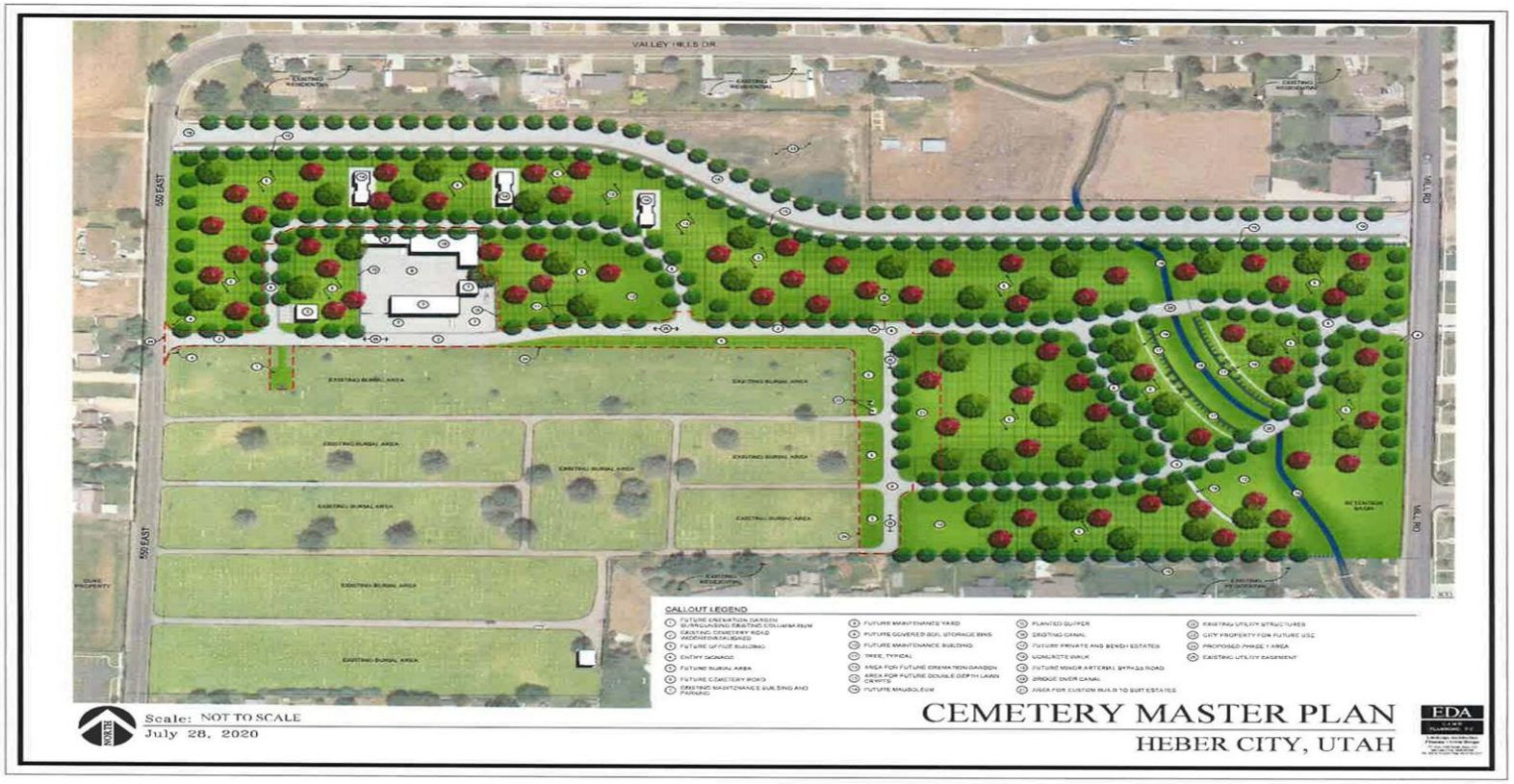
The General Fund is the primary operating fund of Heber City and is classified as a major fund. It accounts for the financial resources and expenditures associated with the City's core governmental services, including engineering, planning, building, streets, public safety, parks, cemetery, and general 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 | $6,808,448 |
| Revenues | $16,367,839 | $16,021,404 | $15,668,238 | $16,740,831 | $17,673,682 |
| Expenditures | $15,823,642 | $15,037,564 | $15,668,238 | $16,990,831 | $17,962,251 |
| Total Revenues Less Expenditures: | $544,197 | $983,840 | $0 | -$250,000 | -$288,569 |
| Ending Fund Balance: | $6,082,555 | $7,040,685 | $7,058,448 | $6,808,448 | $6,519,879 |

- Deficits indicate an expectation of using unassigned fund balance.
- FY26 Projected Fund Balance of 36.9% is 1.9% above statutory limit of 35%

# Cemetery Update



# Cemetery Update



# Columbarium Update



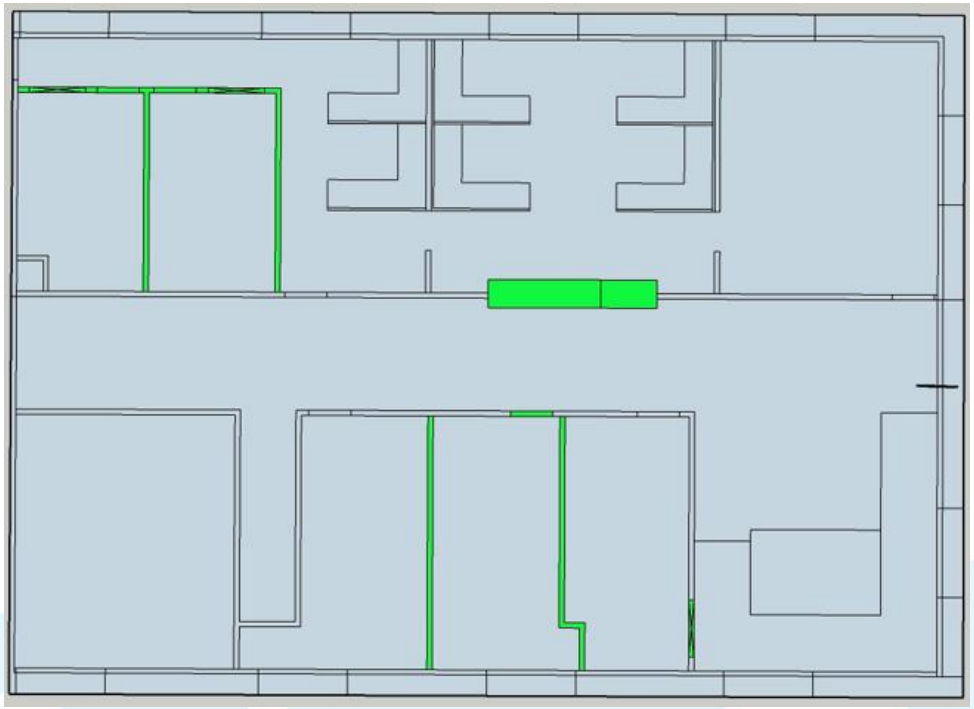






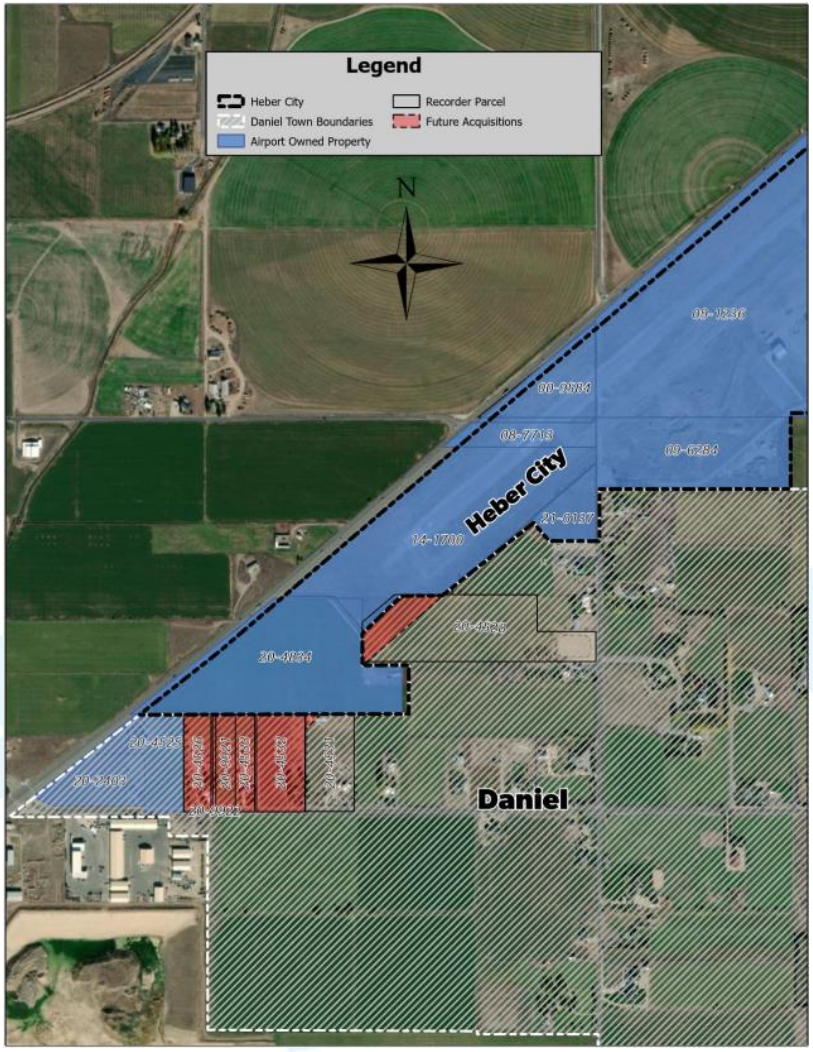


# 2nd Floor Remodel Concept Plan



- Maintains an office for Mayor and City Prosecutor
- Create offices for CD Director, Chief Building Official and Planning Manager
- One-stop customer service counter
- Facilitate a combined community dev department (Building and Planning)

# Airport Land Acquisitions



# PEHP Transition

- Deductible rollover date moved to June 30th
- Initial increase is 9.8%
- Year-two renewal (July ’26 – June ’27) is 7.2%

# Cost of 9-Step Implementation

- $137,000
  - Cost does not include FICA, URS, WC…
  - The cost assumes increases will occur on employee's anniversary date. Implementation will be refined to ensure fairness.
  - Regardless of step – all employees receive the 2.8% COLA increase.
  - Estimated cost to stay on traditionally January - 3% (1.5% annual) merit increase: $72,000.

# Accident Numbers and Costs

Heber City's current Experience Modification Factor (EMOD) is 1.26

What Is a "Good" EMOD/EMR Score?

- EMOD = 1.00: Average risk (baseline)
- EMOD < 1.00: Better-than-average safety performance (fewer claims)
- EMOD > 1.00: Worse-than-average performance (higher claims)

# Safety Incentive and 9-Step Details

# Staff Direction

- Do you approve of the revenue assumptions?
- Staffing
  - What requests would you like to Approve, Deny or Delay?
- Capital Improvement Plan
  - What requests would you like to Approve, Deny or Delay?
- Would you like increase business license fee rates?
- Do you approve the PEHP transition plan including year two increase of 7.2%
- Suggested modifications to cover the $250,000 deficit from removing HL&P dividend?
- Do you want to consider a property tax increase through the Truth-in-Taxation process?
- What else?

# Heber City Corporation
# Budget Book



**Tentative Version - 5/06/2025**

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# INTRODUCTION

# 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**

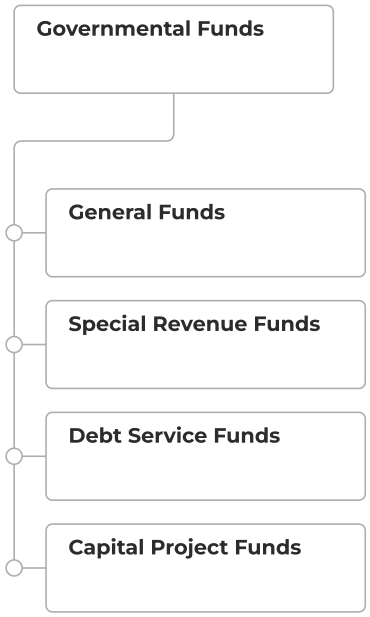
Proprietary funds include enterprise and internal service funds, which are measured by the determination of full cost recovery. The generally accepted accounting principles for proprietary funds are those applicable to business in the private sector, so these funds are maintained on the accrual basis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

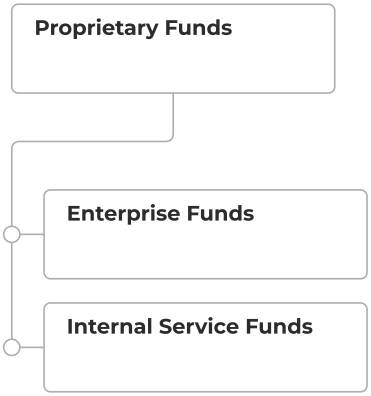
- Water Services
- Sewer Services
- Storm Water Services
- Secondary water Services

**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 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<br>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<br>City Manager conducts budget workshop with staff |
| January/February | City Manager and Finance Director work on revenue projections<br>Department's work on operating and capital budgets |
| Thursday, February 13 | Personnel requests due by 5 PM |
| Thursday, February 27 | County notified of date, time and place of first public hearing at which the budget will be discussed[1] |
| Monday, March 3 | Capital Project Budgets, and Operating Budgets requests due by 5 PM |
| 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[2] |
| April 29 - May 6 | Mayor & City Council review Tentative Budget with City Manager & Staff<br>One budget workshop to review operating budgets for all funds<br>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[3] |
| 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[4] |
| Friday, May 23 | Final Budget distributed to Council, Staff and Public 10 days prior to adoption of final budget[5] |
| Tuesday, June 3 | Public Hearing on the Final Budget[6]<br>Adopt Final Budget by resolution[7]<br>Adopt final tax rate by resolution[8] |
| Tuesday, June 10 | Forward final Tax Rate to County Auditor[9] |
| Saturday, July 20 | Final certified copy of budget filed with State Auditor within 30 days after adoption[10] |

# Budget Calendar

EXHIBIT A

HEBER CITY FISCAL YEAR 2026 BUDGET CALENDAR

| 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: | |
|---|---|
| Thursday, May 29 | Notify the County Auditor and Tax Commission of the date, time and place of the public hearing[11] |
| Tuesday, June 10 | Forward proposed Tax Rate to County Auditor[12] |
| Thursday, July 17 | Issue public notice of Public Hearing for adoption of FY 2026 Tax Levy[13] |
| Tuesday, August 19 | Council holds Public Hearing on proposed augmented tax levy[14]<br>Council adopts Resolution approving augmented tax levy[15]<br>Council adopt Resolution approving Final Budget[16] |
| Wednesday, August 20 | Final certified copy of budget filed with State Auditor within 30 days after adoption[17] |

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 10 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. 59-9-919(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. 59-9-920(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.

# BUDGET OVERVIEW

# 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

# DEPARTMENTS

# General Fund Revenues

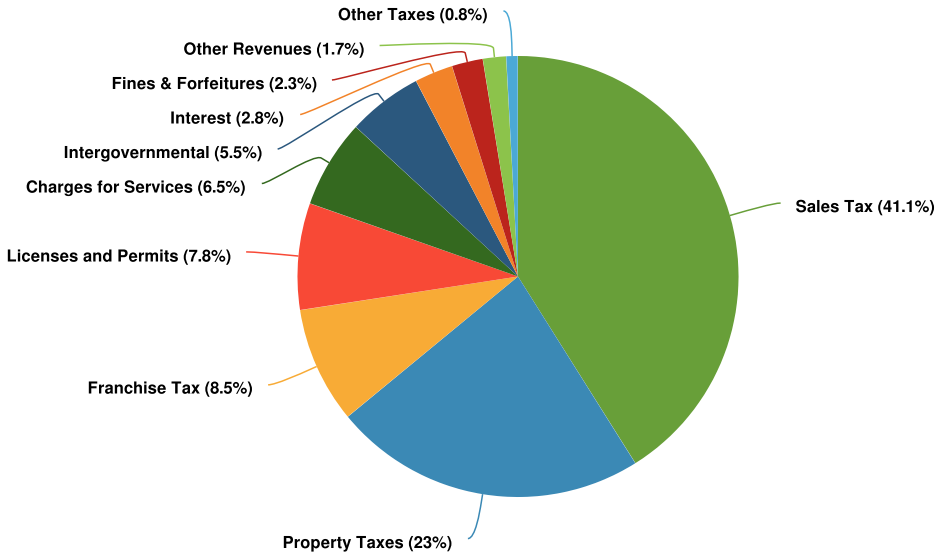
Revenues for the General Fund come from a variety of sources. Key revenue streams include:

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

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

## Revenues by Source

### Projected 2026 Revenues by Source




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

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| 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 | $337,311 | $302,100 | -27.9% |
| **Total Revenue Source:** | **$15,296,824** | **$15,961,712** | **$15,668,238** | **$16,740,831** | **$17,673,682** | **12.8%** |

# General Fund Expenditures

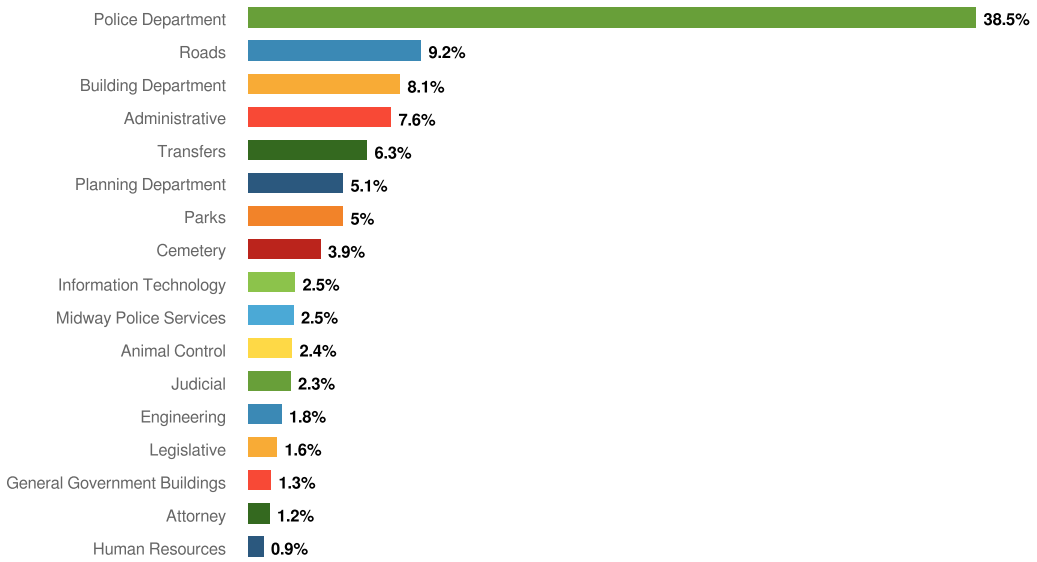
The General Fund Expenditures reflect Heber City's commitment to providing essential services and maintaining a high quality of life for its residents. These expenditures cover a wide range of departments, each playing a crucial role in the city's operations and community well-being. Key expenditure 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 | $1,366,808 | 23.6% |
| General Government Buildings | $197,363 | $272,273 | $224,695 | $276,639 | $232,638 | 3.5% |
| 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 | $332,251 | -5.8% |
| Building Department | $1,015,285 | $1,166,576 | $1,145,464 | $1,233,175 | $1,447,861 | 26.4% |
| Planning Department | $743,591 | $646,075 | $792,131 | $746,857 | $907,797 | 14.6% |
| Police Department | $5,092,801 | $6,194,169 | $6,298,307 | $7,203,675 | $6,914,724 | 9.8% |
| Animal Control | $371,338 | $384,616 | $414,226 | $393,612 | $428,814 | 3.5% |
| Midway Police Services | $0 | $0 | $0 | $309,982 | $443,245 | N/A |
| Roads | $1,453,836 | $1,523,513 | $1,604,264 | $1,636,842 | $1,652,607 | 3% |
| Parks | $524,288 | $726,253 | $814,823 | $908,730 | $904,639 | 11% |
| Trails, Arts and Parks Tax | $0 | $284,288 | $600,000 | $0 | $0 | -100% |
| Cemetery | $485,332 | $551,445 | $750,914 | $740,320 | $694,789 | -7.5% |
| Transfers | $2,568,630 | $477,470 | $200,532 | $394,470 | $1,132,490 | 464.7% |
| **Total Expenditures:** | **$15,806,398** | **$14,949,910** | **$15,668,238** | **$16,990,831** | **$17,962,251** | **14.6%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$173,036** | **$175,799** | **$170,655** | **$170,919** | **$170,814** | **0.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$169,349** | **$168,054** | **$75,460** | **$125,508** | **$107,829** | **42.9%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| CAPITAL EQUIPMENT | $0 | $11,050 | $0 | $0 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$11,050** | **$0** | **$0** | **$0** | **0%** |
| **Total General Fund:** | **$342,385** | **$354,903** | **$246,115** | **$296,427** | **$278,643** | **13.2%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$292,841** | **$344,745** | **$357,847** | **$367,380** | **$361,566** | 1% |
| | | | | | | |
| **Operations** | | | | | | |
| 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 |
| **Total Operations:** | **$29,183** | **$38,924** | **$34,180** | **$36,429** | **$49,869** | **45.9%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| BUILDING | $0 | $0 | $0 | $100 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$0** | **$0** | **$100** | **$0** | **0%** |
| **Total General Fund:** | **$322,024** | **$383,669** | **$392,027** | **$403,909** | **$411,435** | **5%** |
| **Total General Fund:** | **$322,024** | **$383,669** | **$392,027** | **$403,909** | **$411,435** | **5%** |
| **Total General Fund:** | **$322,024** | **$383,669** | **$392,027** | **$403,909** | **$411,435** | **5%** |

# 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 Departme
- 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) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| General Fund | | | | | | |
| General Fund | | | | | | |

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $918,309 | $391,019 | $420,360 | $455,000 | $469,933 | 11.8% |
| OVERTIME | $8,148 | $9,308 | $3,807 | $10,200 | $5,680 | 49.2% |
| EMPLOYEE BENEFITS | $310,972 | $121,675 | $138,583 | $140,000 | $143,834 | 3.8% |
| FICA AND MEDICARE | $0 | $27,015 | $34,228 | $34,228 | $37,099 | 8.4% |
| **Total Salaries and Benefits:** | **$1,237,429** | **$549,017** | **$596,977** | **$639,428** | **$656,545** | **10%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$452,100** | **$491,498** | **$487,300** | **$687,177** | **$702,382** | **44.1%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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% |
| **Total Capital Outlay:** | **$8,506** | **$6,675** | **$21,350** | **$21,350** | **$7,880** | **-63.1%** |
| **Total General Fund:** | **$1,698,035** | **$1,047,190** | **$1,105,627** | **$1,347,955** | **$1,366,808** | **23.6%** |
| **Total General Fund:** | **$1,698,035** | **$1,047,190** | **$1,105,627** | **$1,347,955** | **$1,366,808** | **23.6%** |
| **Total General Fund:** | **$1,698,035** | **$1,047,190** | **$1,105,627** | **$1,347,955** | **$1,366,808** | **23.6%** |

# 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
- Facility operations and management
- Safety and accessibility compliance
- Building improvements and upgrades
- Custodial services coordination

## Expenditures by Fund

| Name | FY2023 Actuals | FY2024 Budgeted | FY2024 Actuals | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $54,678 | $62,085 | $59,618 | $63,123 | $62,554 | -0.9% |
| OVERTIME | $3,512 | $2,000 | $2,891 | $1,505 | $1,735 | 15.3% |
| EMPLOYEE BENEFITS | $31,925 | $33,180 | $31,331 | $31,276 | $31,707 | 1.4% |
| FICA AND MEDICARE | $0 | $4,750 | $4,180 | $4,972 | $4,946 | -0.5% |
| **Total Salaries and Benefits:** | **$90,115** | **$102,015** | **$98,020** | **$100,875** | **$100,941** | **0.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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 |
| **Total Operations:** | **$101,349** | **$167,333** | **$168,363** | **$118,020** | **$125,897** | **6.7%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGES - FLEET | $5,899 | $5,300 | $5,890 | $5,800 | $5,800 | 0% |
| **Total Capital Outlay:** | **$5,899** | **$5,300** | **$5,890** | **$5,800** | **$5,800** | **0%** |
| **Total General Fund:** | **$197,363** | **$274,648** | **$272,273** | **$224,695** | **$232,638** | **3.5%** |
| **Total General Fund:** | **$197,363** | **$274,648** | **$272,273** | **$224,695** | **$232,638** | **3.5%** |
| **Total General Fund:** | **$197,363** | **$274,648** | **$272,273** | **$224,695** | **$232,638** | **3.5%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$230,127** | **$214,595** | **$222,665** | **$208,357** | **$200,568** | **-3.7%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$21,768** | **$164,816** | **$11,132** | **$9,290** | **$8,407** | **-9.5%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGE - FLEET | $0 | $197 | $0 | $0 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$197** | **$0** | **$0** | **$0** | **0%** |
| **Total General Fund:** | **$251,895** | **$379,608** | **$233,797** | **$217,647** | **$208,975** | **-4%** |
| **Total General Fund:** | **$251,895** | **$379,608** | **$233,797** | **$217,647** | **$208,975** | **-4%** |
| **Total General Fund:** | **$251,895** | **$379,608** | **$233,797** | **$217,647** | **$208,975** | **-4%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$0** | **$101,420** | **$71,195** | **$130,721** | **$99,261** | **-24.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$0** | **$71,795** | **$72,568** | **$55,830** | **$55,454** | **-0.7%** |
| **Total General Fund:** | **$0** | **$173,215** | **$143,763** | **$186,550** | **$154,715** | **-17.1%** |
| **Total General Fund:** | **$0** | **$173,215** | **$143,763** | **$186,550** | **$154,715** | **-17.1%** |
| **Total General Fund:** | **$0** | **$173,215** | **$143,763** | **$186,550** | **$154,715** | **-17.1%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$0** | **$88,619** | **$82,401** | **$68,985** | **$70,741** | **2.5%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$0** | **$82,685** | **$85,836** | **$253,235** | **$379,079** | **49.7%** |
| **Total General Fund:** | **$0** | **$171,304** | **$168,237** | **$322,220** | **$449,820** | **39.6%** |

| 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 enforceme
- 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $434,854 | $150,159 | $202,337 | $152,831 | $166,950 | 9.2% |
| OVERTIME | $80 | $500 | $20 | $66 | $33 | -50.6% |
| EMPLOYEE BENEFITS | $174,745 | $45,431 | $63,465 | $48,090 | $48,317 | 0.5% |
| FICA AND MEDICARE | $0 | $11,487 | $14,620 | $11,933 | $12,802 | 7.3% |
| **Total Salaries and Benefits:** | **$609,679** | **$207,577** | **$280,442** | **$212,920** | **$228,102** | **7.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$129,916** | **$154,329** | **$111,231** | **$139,775** | **$104,149** | **-25.5%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGE - FLEET | $0 | $436 | $0 | $0 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$436** | **$0** | **$0** | **$0** | **0%** |
| **Total General Fund:** | **$739,595** | **$362,342** | **$391,673** | **$352,695** | **$332,251** | **-5.8%** |
| **Total General Fund:** | **$739,595** | **$362,342** | **$391,673** | **$352,695** | **$332,251** | **-5.8%** |
| **Total General Fund:** | **$739,595** | **$362,342** | **$391,673** | **$352,695** | **$332,251** | **-5.8%** |

# 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 loca 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $426,116 | $456,580 | $449,955 | $546,010 | $609,717 | 11.7% |
| OVERTIME | $802 | $2,000 | $806 | $1,945 | $395 | -79.7% |
| EMPLOYEE BENEFITS | $198,698 | $213,015 | $182,384 | $313,470 | $341,200 | 8.8% |
| FICA AND MEDICARE | $0 | $34,928 | $30,235 | $41,919 | $46,674 | 11.3% |
| **Total Salaries and Benefits:** | **$625,616** | **$706,523** | **$663,380** | **$903,344** | **$997,986** | **10.5%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$382,294** | **$441,005** | **$494,881** | **$232,010** | **$436,855** | **88.3%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGE - FLEET | $7,375 | $16,000 | $8,315 | $10,110 | $13,020 | 28.8% |
| **Total Capital Outlay:** | **$7,375** | **$16,000** | **$8,315** | **$10,110** | **$13,020** | **28.8%** |
| **Total General Fund:** | **$1,015,285** | **$1,163,528** | **$1,166,576** | **$1,145,464** | **$1,447,861** | **26.4%** |
| **Total General Fund:** | **$1,015,285** | **$1,163,528** | **$1,166,576** | **$1,145,464** | **$1,447,861** | **26.4%** |
| **Total General Fund:** | **$1,015,285** | **$1,163,528** | **$1,166,576** | **$1,145,464** | **$1,447,861** | **26.4%** |

# 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
- Permit issuance and tracking
- Construction inspections
- Building code enforcement
- Compliance with state and loca 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $318,462 | $384,540 | $408,371 | $411,317 | $431,013 | 4.8% |
| OVERTIME | $5,837 | $5,000 | $5,851 | $5,016 | $5,166 | 3% |
| EMPLOYEE BENEFITS | $148,368 | $165,755 | $156,582 | $144,162 | $149,596 | 3.8% |
| FICA AND MEDICARE | $0 | $29,417 | $27,698 | $31,886 | $33,037 | 3.6% |
| **Total Salaries and Benefits:** | **$472,667** | **$584,712** | **$598,502** | **$592,381** | **$618,812** | **4.5%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$270,924** | **$246,940** | **$47,573** | **$199,750** | **$288,985** | **44.7%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGE - FLEET | $0 | $377 | $0 | $0 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$377** | **$0** | **$0** | **$0** | **0%** |
| **Total General Fund:** | **$743,591** | **$832,029** | **$646,075** | **$792,131** | **$907,797** | **14.6%** |
| **Total General Fund:** | **$743,591** | **$832,029** | **$646,075** | **$792,131** | **$907,797** | **14.6%** |
| **Total General Fund:** | **$743,591** | **$832,029** | **$646,075** | **$792,131** | **$907,797** | **14.6%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $2,431,562 | $2,810,500 | $3,013,856 | $3,022,020 | $3,486,259 | 15.4% |
| OVERTIME | $215,836 | $148,500 | $261,021 | $127,243 | $200,373 | 57.5% |
| EMPLOYEE BENEFITS | $1,389,603 | $1,518,315 | $1,480,192 | $1,433,175 | $1,662,353 | 16% |
| FICA AND MEDICARE | $0 | $212,479 | $221,794 | $244,264 | $261,887 | 7.2% |
| **Total Salaries and Benefits:** | **$4,037,001** | **$4,689,794** | **$4,976,863** | **$4,826,703** | **$5,610,872** | **16.2%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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 |
| **Total Operations:** | **$941,494** | **$868,534** | **$790,720** | **$735,984** | **$847,712** | **15.2%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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 | $6,914,724 | 9.8% |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$284,530** | **$322,036** | **$304,364** | **$319,296** | **$342,050** | **7.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$84,762** | **$94,380** | **$80,249** | **$72,410** | **$71,464** | **-1.3%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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% |
| **Total Capital Outlay:** | **$2,046** | **$2,270** | **$3** | **$22,520** | **$15,300** | **-32.1%** |
| **Total General Fund:** | **$371,338** | **$418,686** | **$384,616** | **$414,226** | **$428,814** | **3.5%** |
| **Total General Fund:** | **$371,338** | **$418,686** | **$384,616** | **$414,226** | **$428,814** | **3.5%** |
| **Total General Fund:** | **$371,338** | **$418,686** | **$384,616** | **$414,226** | **$428,814** | **3.5%** |

# 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
- Support for capital transportation projects
- Streetlight maintenance and repair

## Expenditures by Fund

| Name | FY2023 Actuals | FY2024 Budgeted | FY2024 Actuals | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $386,762 | $526,300 | $450,128 | $422,075 | $472,524 | 12% |
| OVERTIME | $42,294 | $38,243 | $59,975 | $38,300 | $35,286 | -7.9% |
| EMPLOYEE BENEFITS | $207,009 | $214,615 | $193,588 | $165,144 | $167,779 | 1.6% |
| FICA AND MEDICARE | $0 | $40,262 | $35,095 | $32,609 | $33,629 | 3.1% |
| **Total Salaries and Benefits:** | **$636,065** | **$819,420** | **$738,786** | **$658,128** | **$709,217** | **7.8%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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 | $8,795 | 1.8% |
| 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 |
| **Total Operations:** | **$570,030** | **$629,650** | **$519,006** | **$445,526** | **$470,490** | **5.6%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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% |
| **Total Capital Outlay:** | **$247,741** | **$340,378** | **$265,721** | **$500,610** | **$472,900** | **-5.5%** |
| **Total General Fund:** | **$1,453,836** | **$1,789,448** | **$1,523,513** | **$1,604,264** | **$1,652,607** | **3%** |
| **Total General Fund:** | **$1,453,836** | **$1,789,448** | **$1,523,513** | **$1,604,264** | **$1,652,607** | **3%** |
| **Total General Fund:** | **$1,453,836** | **$1,789,448** | **$1,523,513** | **$1,604,264** | **$1,652,607** | **3%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $241,127 | $306,820 | $340,618 | $320,530 | $393,711 | 22.8% |
| OVERTIME | $5,800 | $6,500 | $4,469 | $3,313 | $4,665 | 40.8% |
| EMPLOYEE BENEFITS | $104,106 | $134,220 | $132,427 | $124,993 | $150,952 | 20.8% |
| FICA AND MEDICARE | $0 | $23,472 | $22,775 | $25,509 | $30,697 | 20.3% |
| **Total Salaries and Benefits:** | **$351,033** | **$471,012** | **$500,289** | **$474,345** | **$580,025** | **22.3%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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 |
| **Total Operations:** | **$145,686** | **$232,661** | **$200,504** | **$249,667** | **$291,694** | **16.8%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| BUILDING | $3,355 | $0 | $0 | $0 | $0 | 0% |
| INTERNAL SERVICE CHARGE - FLEET | $24,214 | $46,440 | $25,460 | $90,810 | $32,920 | -63.7% |
| **Total Capital Outlay:** | **$27,569** | **$46,440** | **$25,460** | **$90,810** | **$32,920** | **-63.7%** |
| **Total General Fund:** | **$524,288** | **$750,113** | **$726,253** | **$814,823** | **$904,639** | **11%** |
| **Total General Fund:** | **$524,288** | **$750,113** | **$726,253** | **$814,823** | **$904,639** | **11%** |
| **Total General Fund:** | **$524,288** | **$750,113** | **$726,253** | **$814,823** | **$904,639** | **11%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $258,488 | $335,955 | $281,267 | $343,633 | $336,451 | -2.1% |
| OVERTIME | $6,304 | $5,000 | $3,246 | $4,371 | $6,622 | 51.5% |
| EMPLOYEE BENEFITS | $115,265 | $146,680 | $119,464 | $136,500 | $121,460 | -11% |
| FICA AND MEDICARE | $0 | $25,701 | $18,330 | $27,408 | $26,521 | -3.2% |
| **Total Salaries and Benefits:** | **$380,057** | **$513,336** | **$422,307** | **$511,911** | **$491,054** | **-4.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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 |
| **Total Operations:** | **$82,476** | **$147,838** | **$103,087** | **$146,163** | **$167,385** | **14.5%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGE - FLEET | $22,799 | $46,685 | $26,051 | $92,840 | $36,350 | -60.8% |
| **Total Capital Outlay:** | **$22,799** | **$46,685** | **$26,051** | **$92,840** | **$36,350** | **-60.8%** |
| **Total General Fund:** | **$485,332** | **$707,859** | **$551,445** | **$750,914** | **$694,789** | **-7.5%** |
| **Total General Fund:** | **$485,332** | **$707,859** | **$551,445** | **$750,914** | **$694,789** | **-7.5%** |
| **Total General Fund:** | **$485,332** | **$707,859** | **$551,445** | **$750,914** | **$694,789** | **-7.5%** |

# 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 | $1,132,490 | 464.7% |
| **Total All Funds:** | **$2,568,630** | **$477,470** | **$200,532** | **$394,470** | **$1,132,490** | **464.7%** |

# FUND SUMMARIES

# General Fund (10)

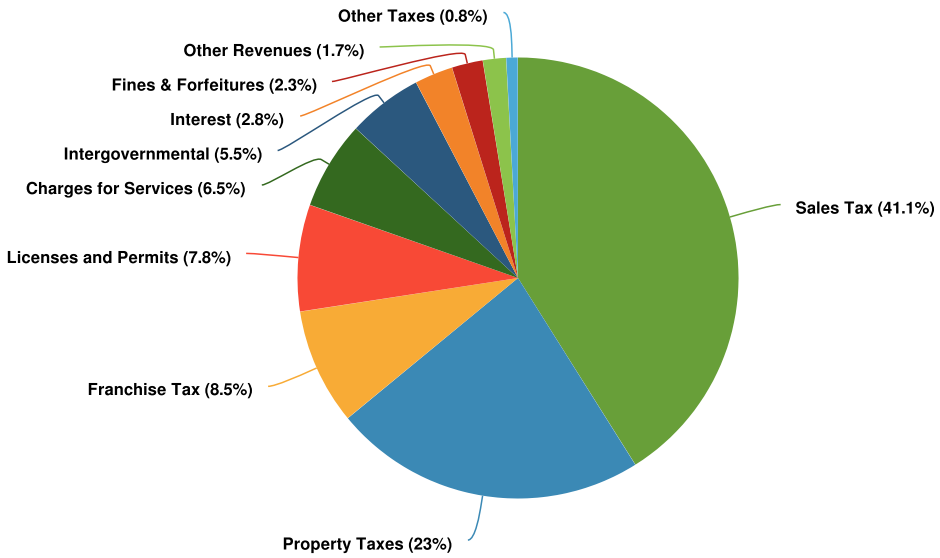
The General Fund is the primary operating fund of Heber City and is classified as a major fund. It accounts for the financial resources and expenditures associated with the City's core governmental services, including engineering, planning, building, streets, public safety, parks, cemetery, and general 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

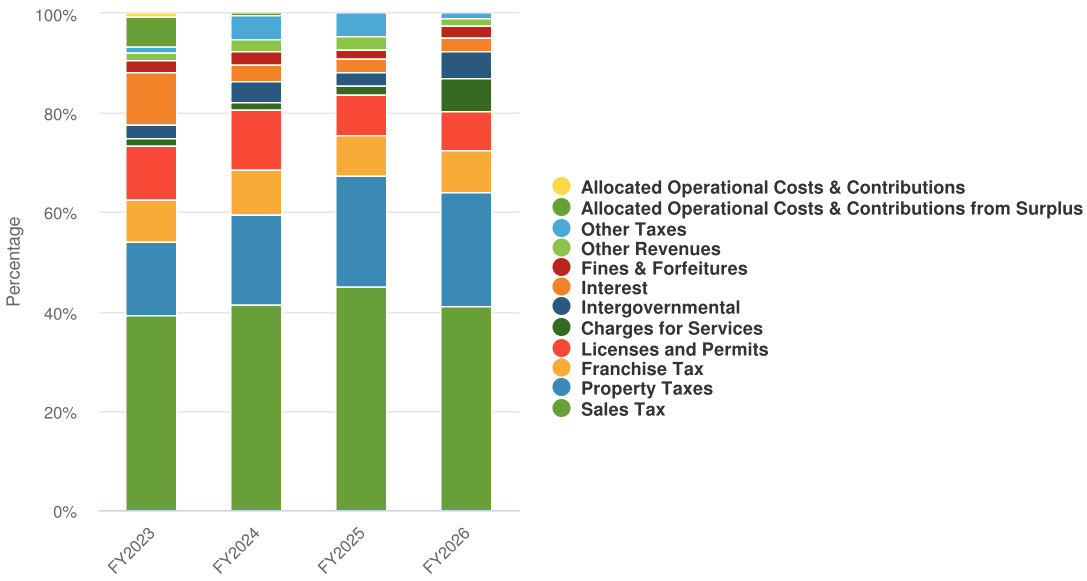
| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted |
|---|---|---|---|---|---|
| Beginning Fund Balance: | $5,538,358 | $6,056,845 | $7,058,448 | $7,058,448 | $6,808,448 |
| Revenues | $16,367,839 | $16,021,404 | $15,668,238 | $16,740,831 | $17,673,682 |
| Expenditures | $15,823,642 | $15,037,564 | $15,668,238 | $16,990,831 | $17,962,251 |
| Total Revenues Less Expenditures: | $544,197 | $983,840 | $0 | -$250,000 | -$288,569 |
| Ending Fund Balance: | $6,082,555 | $7,040,685 | $7,058,448 | $6,808,448 | $6,519,879 |

## Revenues by Source

### Budgeted Revenues by Source

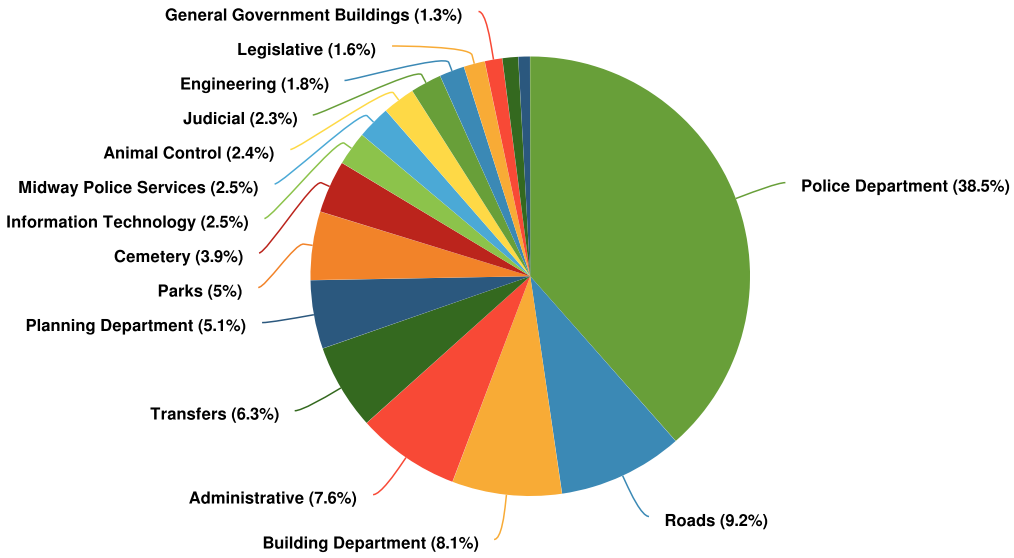


### Budgeted and Historical 2026 Revenues by Source

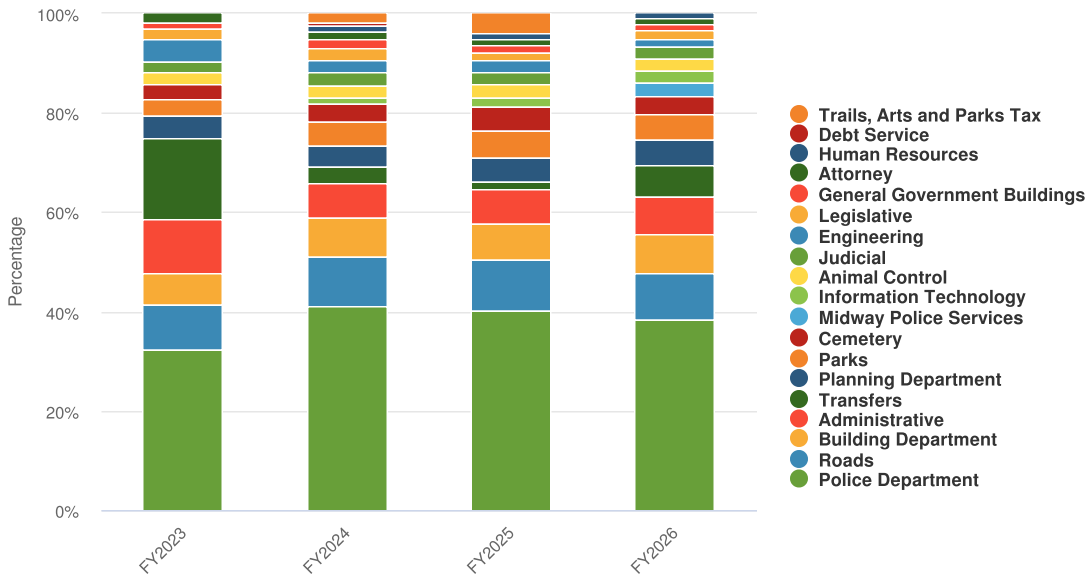



# Expenditures by Function

### 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% |
| **Total Legislative:** | **$342,385** | **$354,903** | **$246,115** | **$296,427** | **$278,643** | **13.2%** |
| | | | | | | |
| 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% |
| **Total Judicial:** | **$322,024** | **$383,669** | **$392,027** | **$403,909** | **$411,435** | **5%** |
| | | | | | | |
| Administrative | | | | | | |
| Salaries and Benefits | $1,237,429 | $549,017 | $596,977 | $639,428 | $656,545 | 10% |
| 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% |
| **Total Administrative:** | **$1,698,035** | **$1,047,190** | **$1,105,627** | **$1,347,955** | **$1,366,808** | **23.6%** |
| | | | | | | |
| General Government Buildings | | | | | | |
| Salaries and Benefits | $90,115 | $98,020 | $100,875 | $111,395 | $100,941 | 0.1% |
| 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% |
| **Total General Government Buildings:** | **$197,363** | **$272,273** | **$224,695** | **$276,639** | **$232,638** | **3.5%** |
| | | | | | | |
| 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% |
| **Total Attorney:** | **$251,895** | **$233,797** | **$217,647** | **$220,050** | **$208,975** | **-4%** |
| | | | | | | |
| 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% |
| **Total Human Resources:** | **$0** | **$143,763** | **$186,550** | **$158,888** | **$154,715** | **-17.1%** |
| | | | | | | |
| 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% |
| **Total Information Technology:** | **$0** | **$168,237** | **$322,220** | **$394,319** | **$449,820** | **39.6%** |
| | | | | | | |
| Engineering | | | | | | |
| Salaries and Benefits | $609,679 | $280,442 | $212,920 | $220,750 | $228,102 | 7.1% |
| Operations | $129,916 | $111,231 | $139,775 | $104,230 | $104,149 | -25.5% |
| **Total Engineering:** | **$739,595** | **$391,673** | **$352,695** | **$324,980** | **$332,251** | **-5.8%** |
| | | | | | | |
| Building Department | | | | | | |
| Salaries and Benefits | $625,616 | $663,380 | $903,344 | $784,500 | $997,986 | 10.5% |
| 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% |
| **Total Building Department:** | **$1,015,285** | **$1,166,576** | **$1,145,464** | **$1,233,175** | **$1,447,861** | **26.4%** |
| | | | | | | |
| Planning Department | | | | | | |
| Salaries and Benefits | $472,667 | $598,502 | $592,381 | $551,621 | $618,812 | 4.5% |
| Operations | $270,924 | $47,573 | $199,750 | $195,236 | $288,985 | 44.7% |
| **Total Planning Department:** | **$743,591** | **$646,075** | **$792,131** | **$746,857** | **$907,797** | **14.6%** |
| | | | | | | |
| Police Department | | | | | | |
| Salaries and Benefits | $4,037,001 | $4,976,863 | $4,826,703 | $5,485,524 | $5,610,872 | 16.2% |
| 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% |
| **Total Police Department:** | **$5,092,801** | **$6,194,169** | **$6,298,307** | **$7,203,675** | **$6,914,724** | **9.8%** |
| | | | | | | |
| 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% |
| **Total Animal Control:** | **$371,338** | **$384,616** | **$414,226** | **$393,612** | **$428,814** | **3.5%** |
| | | | | | | |
| Midway Police Services | | | | | | |
| Operations | $0 | $0 | $0 | $309,982 | $443,245 | N/A |
| **Total Midway Police Services:** | **$0** | **$0** | **$0** | **$309,982** | **$443,245** | **N/A** |
| | | | | | | |
| Roads | | | | | | |
| Salaries and Benefits | $636,065 | $738,786 | $658,128 | $753,304 | $709,217 | 7.8% |
| Operations | $570,030 | $519,006 | $445,526 | $392,928 | $470,490 | 5.6% |
| Capital Outlay | $247,741 | $265,721 | $500,610 | $490,610 | $472,900 | -5.5% |
| **Total Roads:** | **$1,453,836** | **$1,523,513** | **$1,604,264** | **$1,636,842** | **$1,652,607** | **3%** |
| | | | | | | |
| Parks | | | | | | |
| Salaries and Benefits | $351,033 | $500,289 | $474,345 | $567,652 | $580,025 | 22.3% |
| 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% |
| **Total Parks:** | **$524,288** | **$726,253** | **$814,823** | **$908,730** | **$904,639** | **11%** |
| | | | | | | |
| 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% |
| **Total Trails, Arts and Parks Tax:** | **$0** | **$284,288** | **$600,000** | **$0** | **$0** | **-100%** |
| | | | | | | |
| Cemetery | | | | | | |
| Salaries and Benefits | $380,057 | $422,307 | $511,911 | $483,900 | $491,054 | -4.1% |
| 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% |
| **Total Cemetery:** | **$485,332** | **$551,445** | **$750,914** | **$740,320** | **$694,789** | **-7.5%** |
| | | | | | | |
| Debt Service | | | | | | |
| Operations | $17,244 | $87,654 | $0 | $0 | $0 | 0% |
| **Total Debt Service:** | **$17,244** | **$87,654** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| Transfers | | | | | | |
| Transfers | $2,568,630 | $477,470 | $200,532 | $394,470 | $1,132,490 | 464.7% |
| **Total Transfers:** | **$2,568,630** | **$477,470** | **$200,532** | **$394,470** | **$1,132,490** | **464.7%** |
| **Total Expenditures:** | **$15,823,642** | **$15,037,564** | **$15,668,238** | **$16,990,831** | **$17,962,251** | **14.6%** |

# 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 |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | **$388,577** | **-$128,522** | **$16,735** | **$16,735** | **-$42,159** |
| **Revenues** | | | | | |
| 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 |
| **Total Revenues:** | **$458,385** | **$986,935** | **$2,771,202** | **$7,674,791** | **$8,388,618** |
| | | | | | |
| **Expenditures** | | | | | |
| 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 | $328,872 |
| **Total Expenditures:** | **$975,484** | **$832,617** | **$2,704,564** | **$7,733,685** | **$8,066,012** |
| **Total Revenues Less Expenditures:** | **-$517,099** | **$154,318** | **$66,638** | **-$58,895** | **$322,606** |
| **Ending Fund Balance:** | **-$128,522** | **$25,796** | **$83,373** | **-$42,160** | **$280,447** |

# Airport Special Service Fund (21)

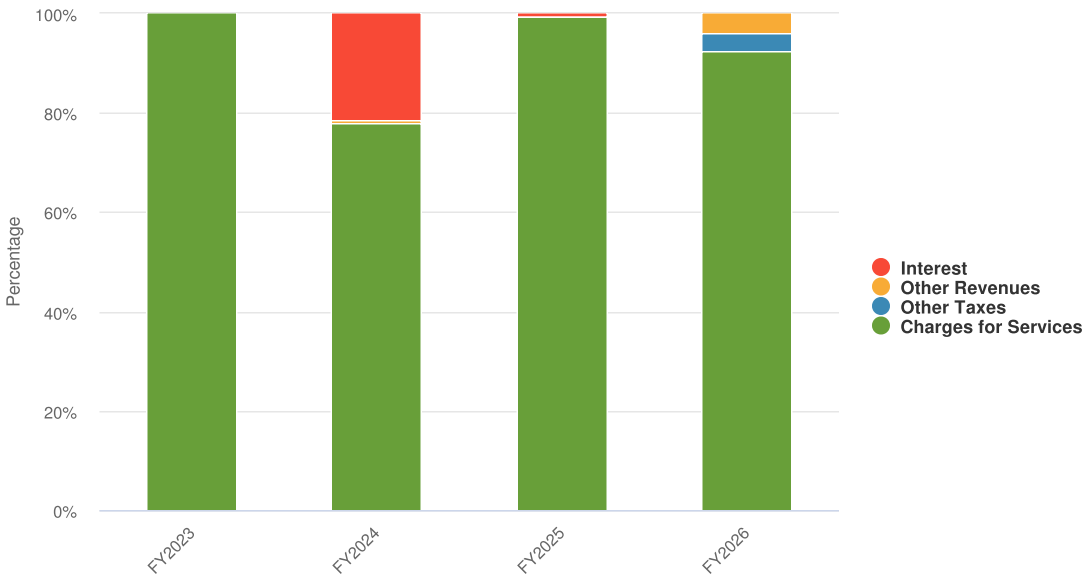
The Airport Special Service Fund is a governmental fund and is classified as a major fund. It accounts for the operations, maintenance, of the Heber City's airport and supports the capital improvements of Heber City's airport. The fund is supported by user fees, leases, fuel taxes and other revenues 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 | $949,888 |
| Total Revenues Less Expenditures: | -$134,105 | -$159,526 | $64,675 | -$11,044 | $71,152 |
| Ending Fund Balance: | $184,762 | $25,236 | $80,851 | $5,132 | $76,284 |

# Revenues by Source

## Budgeted and Historical 2026 Revenues by Source

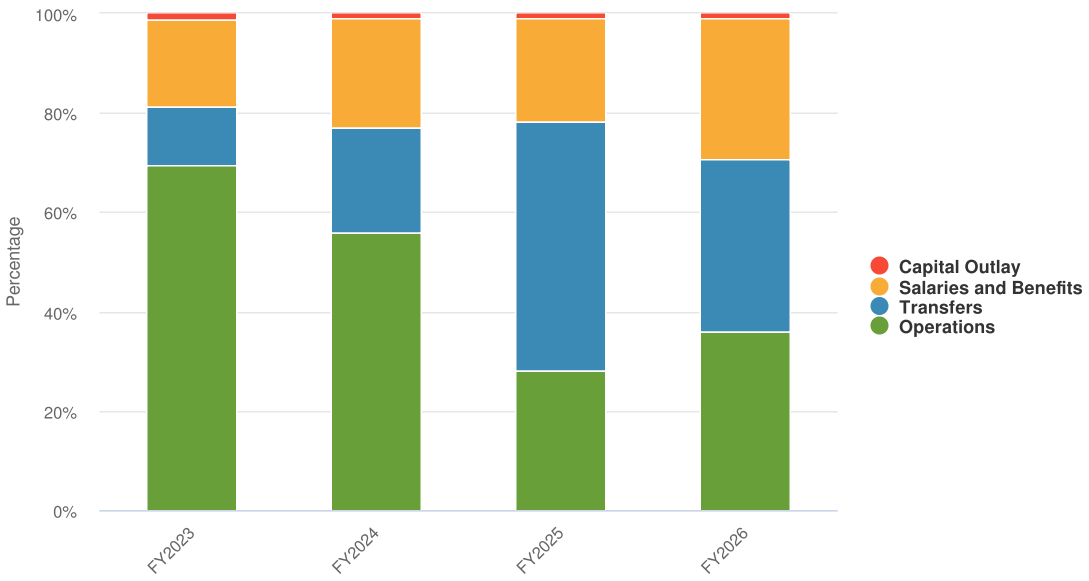



| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Other Taxes** | | | | | | |
| **Aviation Fuel Tax** | | | | | | |
| AVIATION FUEL TAX | $0 | $0 | $0 | $21,000 | $40,000 | N/A |
| **Total Aviation Fuel Tax:** | **$0** | **$0** | **$0** | **$21,000** | **$40,000** | **N/A** |
| **Total Other Taxes:** | **$0** | **$0** | **$0** | **$21,000** | **$40,000** | **N/A** |
| | | | | | | |
| **Charges for Services** | | | | | | |
| 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% |
| **Total Charges for Services:** | **$544,485** | **$487,535** | **$1,044,599** | **$697,838** | **$942,040** | **-9.8%** |
| | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $135,692 | $5,500 | $100 | $0 | -100% |
| **Total Interest:** | **$0** | **$135,692** | **$5,500** | **$100** | **$0** | **-100%** |

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

# 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) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$118,667** | **$174,273** | **$206,287** | **$216,560** | **$269,983** | **30.9%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$472,253** | **$439,541** | **$278,045** | **$381,707** | **$342,033** | **23%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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% |
| **Total Capital Outlay:** | **$7,868** | **$7,099** | **$8,000** | **$10,400** | **$9,000** | **12.5%** |
| | | | | | | |
| **Transfers** | | | | | | |
| INDIRECT SALARIES | $55,571 | $47,000 | $82,941 | $0 | $89,423 | 7.8% |
| INDIRECT BENEFITS | $24,033 | $21,431 | $25,651 | $0 | $26,249 | 2.3% |
| TRANSFER TO AIRPORT CAPITAL IMPROVEMENTS | $0 | $97,000 | $385,000 | $199,000 | $213,200 | -44.6% |
| **Total Transfers:** | **$79,604** | **$165,431** | **$493,592** | **$199,000** | **$328,872** | **-33.4%** |
| **Total Expense Objects:** | **$678,392** | **$786,344** | **$985,924** | **$807,667** | **$949,888** | **-3.7%** |

# Airport Capital Fund (41)

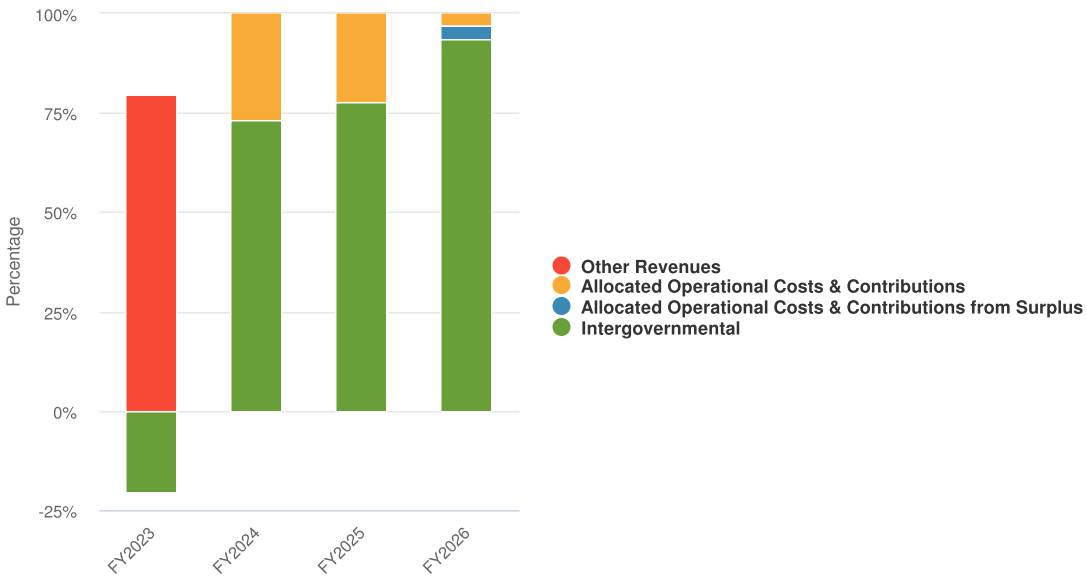
The Airport Capital Improvement Fund is a capital improvement fund. It accounts for capital projects related to the development and improvement of Heber City's airport facilities. The fund is primarily supported by federal and state grants, along with local matching contributions. Resources are used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

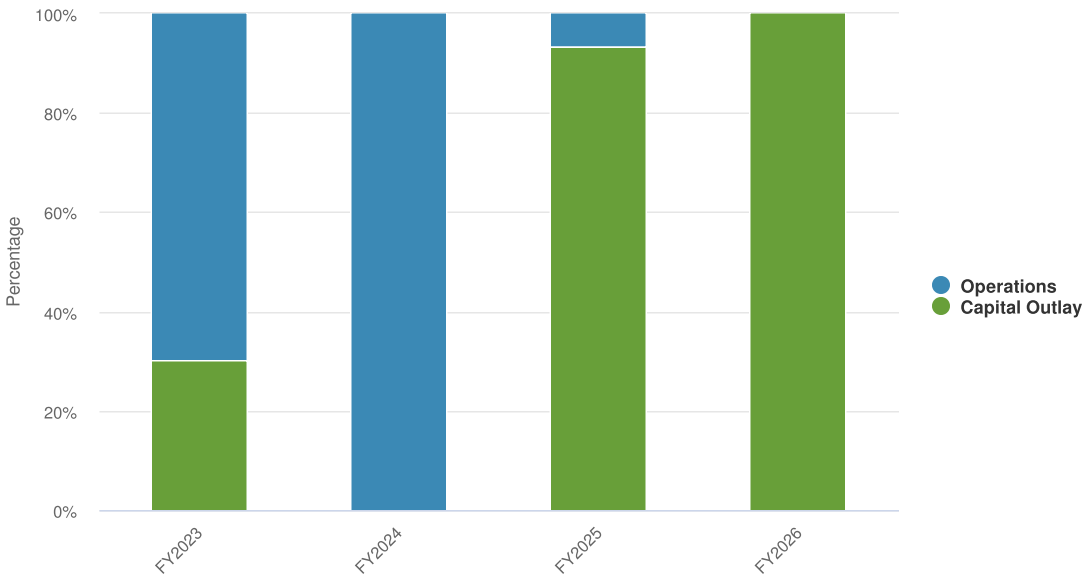
## Budgeted and Historical 2026 Revenues by Source




| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Intergovernmental** | | | | | | |
| 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% |
| **Total Intergovernmental:** | **$29,500** | **$263,117** | **$1,335,603** | **$6,679,168** | **$6,902,926** | **416.8%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| MISCELLANEOUS INCOME | -$115,402 | $0 | $0 | $0 | $0 | 0% |
| **Total Other Revenues:** | **-$115,402** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $0 | $97,000 | $385,000 | $199,000 | $213,200 | -44.6% |
| **Total Allocated Operational Costs & Contributions:** | **$0** | **$97,000** | **$385,000** | **$199,000** | **$213,200** | **-44.6%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions from Surplus** | | | | | | |
| CONTRIBUTIONS - SURPLUS | $0 | $0 | $0 | $0 | $251,452 | N/A |
| **Total Allocated Operational Costs & Contributions from Surplus:** | **$0** | **$0** | **$0** | **$0** | **$251,452** | **N/A** |
| **Total Revenue Source:** | **-$85,902** | **$360,117** | **$1,720,603** | **$6,878,168** | **$7,367,578** | **328.2%** |

# 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) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Operations** | | | | | | |
| PROFESSIONAL SERVICES | $207,662 | $46,273 | $60,000 | $0 | $0 | -100% |
| EQUIPMENT | $0 | $0 | $56,000 | $0 | $0 | -100% |
| **Total Operations:** | **$207,662** | **$46,273** | **$116,000** | **$0** | **$0** | **-100%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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% |
| **Total Capital Outlay:** | **$89,430** | **$0** | **$1,602,640** | **$6,926,018** | **$7,116,124** | **344%** |
| **Total Expense Objects:** | **$297,092** | **$46,273** | **$1,718,640** | **$6,926,018** | **$7,116,124** | **314.1%** |

# 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 |
|---|---|---|---|---|
| **Revenue Source** | | | | |
| **Other Taxes** | | | | |
| **Trails, Arts And Parks Tax** | | | | |
| TRAILS, ARTS AND PARKS TAX | $0 | $600,000 | $600,000 | $600,000 |
| **Total Trails, Arts And Parks Tax:** | **$0** | **$600,000** | **$600,000** | **$600,000** |
| **Total Other Taxes:** | **$0** | **$600,000** | **$600,000** | **$600,000** |
| | | | | |
| **Interest** | | | | |
| **Banking Interest** | | | | |
| BANKING INTEREST | $0 | $0 | $20,000 | $10,000 |
| **Total Banking Interest:** | **$0** | **$0** | **$20,000** | **$10,000** |
| **Total Interest:** | **$0** | **$0** | **$20,000** | **$10,000** |
| | | | | |
| **Allocated Operational Costs & Contributions** | | | | |
| **Contribution From Other Funds** | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $0 | $0 | $444,937 | $1,000,000 |
| **Total Contribution From Other Funds:** | **$0** | **$0** | **$444,937** | **$1,000,000** |
| **Total Allocated Operational Costs & Contributions:** | **$0** | **$0** | **$444,937** | **$1,000,000** |
| **Total Revenue Source:** | **$0** | **$600,000** | **$1,064,937** | **$1,610,000** |

# Expenditures by Expense Type

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

# 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 | $565,000 |
| Expenditures | $258,991 | $1,600,913 | $4,485,000 | $8,937,588 | $648,697 |
| 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% |
| **Total Sale Of Fixed Assets:** | **$0** | **$0** | **$0** | **$700,000** | **$0** | **0%** |
| **Total Other Revenues:** | **$0** | **$0** | **$0** | **$700,000** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| TRANSFER FROM OTHER FUNDS | $2,300,000 | $284,000 | $151,000 | $4,990,224 | $565,000 | 274.2% |
| **Total Allocated Operational Costs & Contributions:** | **$2,300,000** | **$284,000** | **$151,000** | **$4,990,224** | **$565,000** | **274.2%** |
| **Total Revenue Source:** | **$2,300,000** | **$284,000** | **$151,000** | **$5,690,224** | **$565,000** | **274.2%** |

# Expenditures by Expense Type

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Operations** | | | | | | |
| PROFESSIONAL SERVICES | $0 | -$12,695 | $0 | $8,200 | $0 | 0% |
| **Total Operations:** | **$0** | **-$12,695** | **$0** | **$8,200** | **$0** | **0%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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 | $414,000 | -28.6% |
| **Total Capital Outlay:** | **$258,991** | **$1,613,608** | **$4,485,000** | **$8,929,388** | **$484,000** | **-89.2%** |
| | | | | | | |
| **Transfers** | | | | | | |
| **Transfer To Other Funds** | | | | | | |
| TRANSFER TO OTHER FUNDS | $0 | $0 | $0 | $0 | $164,697 | N/A |
| **Total Transfer To Other Funds:** | **$0** | **$0** | **$0** | **$0** | **$164,697** | **N/A** |
| **Total Transfers:** | **$0** | **$0** | **$0** | **$0** | **$164,697** | **N/A** |
| **Total Expense Objects:** | **$258,991** | **$1,600,913** | **$4,485,000** | **$8,937,588** | **$648,697** | **-85.5%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $0 | $4,500 | $7,000 | $2,000 | -55.6% |
| **Total Interest:** | **$0** | **$0** | **$4,500** | **$7,000** | **$2,000** | **-55.6%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| PUBLIC SAFETY IMPACT FEE | $62,190 | $215,215 | $70,141 | $189,948 | $131,886 | 88% |
| **Total Other Revenues:** | **$62,190** | **$215,215** | **$70,141** | **$189,948** | **$131,886** | **88%** |
| **Total Revenue Source:** | **$62,190** | **$215,215** | **$74,641** | **$196,948** | **$133,886** | **79.4%** |

# 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% |
| **Total Transfers:** | **$60,000** | **$128,238** | **$128,238** | **$255,000** | **$165,000** | **28.7%** |
| **Total Expense Objects:** | **$60,000** | **$128,238** | **$128,238** | **$255,000** | **$165,000** | **28.7%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $203,845 | $90,000 | $120,000 | $57,000 | -36.7% |
| **Total Interest:** | **$0** | **$203,845** | **$90,000** | **$120,000** | **$57,000** | **-36.7%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| STREET IMPACT FEE | $1,638,910 | $1,108,600 | $665,851 | $697,683 | $1,300,105 | 95.3% |
| **Total Other Revenues:** | **$1,638,910** | **$1,108,600** | **$665,851** | **$697,683** | **$1,300,105** | **95.3%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $641,536 | $196,862 | $0 | $0 | $0 | 0% |
| **Total Allocated Operational Costs & Contributions:** | **$641,536** | **$196,862** | **$0** | **$0** | **$0** | **0%** |
| **Total Revenue Source:** | **$2,280,446** | **$1,509,307** | **$755,851** | **$817,683** | **$1,357,105** | **79.5%** |

# Expenditures by Expense Type

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

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $228,555 | $90,000 | $170,000 | $86,000 | -4.4% |
| **Total Interest:** | **$0** | **$228,555** | **$90,000** | **$170,000** | **$86,000** | **-4.4%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| PARK IMPACT FEE | $1,673,685 | $1,524,730 | $1,124,117 | $1,849,798 | $1,191,315 | 6% |
| **Total Other Revenues:** | **$1,673,685** | **$1,524,730** | **$1,124,117** | **$1,849,798** | **$1,191,315** | **6%** |
| **Total Revenue Source:** | **$1,673,685** | **$1,753,285** | **$1,214,117** | **$2,019,798** | **$1,277,315** | **5.2%** |

# 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** | | | | | | |
| IMPROVEMENTS OTHER THAN BUILDI | $265,422 | $1,512,908 | $4,746,000 | $5,254,000 | $1,794,227 | -62.2% |
| **Total Capital Outlay:** | **$265,422** | **$1,512,908** | **$4,746,000** | **$5,254,000** | **$1,794,227** | **-62.2%** |
| | | | | | | |
| **Transfers** | | | | | | |
| **Transfer To Other Funds** | | | | | | |
| TRANSFER TO OTHER FUNDS | $0 | $0 | $0 | $695,524 | $0 | 0% |
| **Total Transfer To Other Funds:** | **$0** | **$0** | **$0** | **$695,524** | **$0** | **0%** |
| **Total Transfers:** | **$0** | **$0** | **$0** | **$695,524** | **$0** | **0%** |
| **Total Expense Objects:** | **$265,422** | **$1,512,908** | **$4,746,000** | **$5,949,524** | **$1,794,227** | **-62.2%** |

# Capital Improvement Fund - Transportation Tax (48)

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

## Capital Improvement Fund - Transportation Tax (48) Comprehensive Summary

| Name | 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Sales Tax** | | | | | | |
| TRANSPORTATION SALES TAX | $2,102,891 | $2,110,172 | $2,140,000 | $2,278,866 | $2,140,000 | 0% |
| **Total Sales Tax:** | **$2,102,891** | **$2,110,172** | **$2,140,000** | **$2,278,866** | **$2,140,000** | **0%** |
| | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $10,723 | $335,044 | $45,000 | $138,000 | $70,000 | 55.6% |
| **Total Interest:** | **$10,723** | **$335,044** | **$45,000** | **$138,000** | **$70,000** | **55.6%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| BOND PROCEEDS | $5,041,000 | $0 | $0 | $0 | $0 | 0% |
| **Total Other Revenues:** | **$5,119,000** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| **Contributions From Other Funds** | | | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $0 | $0 | $0 | $0 | $63,345 | N/A |
| **Total Contributions From Other Funds:** | **$0** | **$0** | **$0** | **$0** | **$63,345** | **N/A** |
| **Total Allocated Operational Costs & Contributions:** | **$0** | **$0** | **$0** | **$0** | **$63,345** | **N/A** |
| **Total Revenue Source:** | **$7,232,614** | **$2,445,216** | **$2,185,000** | **$2,416,866** | **$2,273,345** | **4%** |

# Expenditures by Expense Type

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Operations** | | | | | | |
| PAYING AGENTS FEES | $43,109 | $0 | $0 | $0 | $0 | 0% |
| **Total Operations:** | **$43,109** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| ROAD MAINTENANCE/CONSTRUCTION | $1,578,520 | $7,153,220 | $1,146,000 | $2,783,839 | $2,577,089 | 124.9% |
| **Total Capital Outlay:** | **$1,578,520** | **$7,153,220** | **$1,146,000** | **$2,783,839** | **$2,577,089** | **124.9%** |
| | | | | | | |
| **Transfers** | | | | | | |
| 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% |
| **Total Transfers:** | **$641,536** | **$483,764** | **$287,392** | **$1,337,392** | **$286,453** | **-0.3%** |
| **Total Expense Objects:** | **$2,263,165** | **$7,636,984** | **$1,433,392** | **$4,121,231** | **$2,863,542** | **99.8%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Other Taxes** | | | | | | |
| **Class C Road Fund Allotment** | | | | | | |
| CLASS C ROAD FUND ALLOTMENT | $884,913 | $1,676,079 | $1,000,000 | $1,377,813 | $1,200,000 | 20% |
| **Total Class C Road Fund Allotment:** | **$884,913** | **$1,676,079** | **$1,000,000** | **$1,377,813** | **$1,200,000** | **20%** |
| **Total Other Taxes:** | **$884,913** | **$1,676,079** | **$1,000,000** | **$1,377,813** | **$1,200,000** | **20%** |
| | | | | | | |
| **Interest** | | | | | | |
| **Interest Income** | | | | | | |
| INTEREST INCOME | $0 | $151,739 | $0 | $160,000 | $94,000 | N/A |
| **Total Interest Income:** | **$0** | **$151,739** | **$0** | **$160,000** | **$94,000** | **N/A** |
| **Total Interest:** | **$0** | **$151,739** | **$0** | **$160,000** | **$94,000** | **N/A** |
| **Total Revenue Source:** | **$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) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Transfers** | | | | | | |
| **Transfer To Debt Service - Principal** | | | | | | |
| TRANSFER TO DEBT SERVICE - PRINCIPAL | $0 | $665,000 | $665,000 | $665,000 | $665,000 | 0% |
| **Total Transfer To Debt Service - Principal:** | **$0** | **$665,000** | **$665,000** | **$665,000** | **$665,000** | **0%** |
| | | | | | | |
| **Transfer To Other Fund** | | | | | | |
| TRANSFER TO OTHER FUND | $542,319 | $0 | $151,000 | $1,824,000 | $0 | -100% |
| **Total Transfer To Other Fund:** | **$542,319** | **$0** | **$151,000** | **$1,824,000** | **$0** | **-100%** |
| **Total Transfers:** | **$542,319** | **$665,000** | **$816,000** | **$2,489,000** | **$665,000** | **-18.5%** |
| **Total Expense Objects:** | **$542,319** | **$665,000** | **$816,000** | **$2,489,000** | **$665,000** | **-18.5%** |

# 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) |
|---|---|---|---|---|
| **Revenue Source** | | | | |
| **Interest** | | | | |
| **Interest Income** | | | | |
| INTEREST INCOME | $0 | $24,000 | $15,000 | N/A |
| **Total Interest Income:** | **$0** | **$24,000** | **$15,000** | **N/A** |
| **Total Interest:** | **$0** | **$24,000** | **$15,000** | **N/A** |
| | | | | |
| **Other Revenues** | | | | |
| **North Village Street Impact Fee** | | | | |
| NORTH VILLAGE STREET IMPACT FEE | $0 | $1,033,659 | $359,750 | N/A |
| **Total North Village Street Impact Fee:** | **$0** | **$1,033,659** | **$359,750** | **N/A** |
| **Total Other Revenues:** | **$0** | **$1,033,659** | **$359,750** | **N/A** |
| **Total Revenue Source:** | **$0** | **$1,057,659** | **$374,750** | **N/A** |

# 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 |
| **Total Improv. Other Than Buildings:** | **$0** | **$0** | **$1,432,409** | **N/A** |
| **Total Capital Outlay:** | **$0** | **$0** | **$1,432,409** | **N/A** |
| **Total Expense Objects:** | **$0** | **$0** | **$1,432,409** | **N/A** |

# 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 |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | **$19,858,768** | **$12,697,055** | **$7,508,814** | **$7,508,814** | **$8,672,756** |
| **Revenues** | | | | | |
| 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 |
| **Total Revenues:** | **$11,514,728** | **$7,237,790** | **$6,093,097** | **$9,750,721** | **$8,621,453** |
| | | | | | |
| **Expenditures** | | | | | |
| Salaries and Benefits | $804,670 | $905,883 | $853,119 | $922,100 | $874,629 |
| **Total Salaries and Benefits:** | **$804,670** | **$905,883** | **$853,119** | **$922,100** | **$874,629** |
| | | | | | |
| Operations | | | | | |
| Paying Agents Fees | $0 | $1,250 | $0 | $0 | $0 |
| Bank Fees | $0 | $0 | $0 | $35,000 | $36,000 |
| **Total Operations:** | **$2,132,504** | **$2,216,544** | **$739,319** | **$744,107** | **$696,011** |
| | | | | | |
| Capital Outlay | $0 | $32,329 | $4,325,104 | $3,520,104 | $6,420,710 |
| **Total Capital Outlay:** | **$0** | **$32,329** | **$4,325,104** | **$3,520,104** | **$6,420,710** |
| | | | | | |
| Other Operating | $0 | $0 | $6,621 | $6,621 | $0 |
| **Total Other Operating:** | **$0** | **$0** | **$6,621** | **$6,621** | **$0** |
| | | | | | |
| Transfers | $7,623,901 | $488,261 | $2,890,637 | $3,393,667 | $5,012,392 |
| **Total Transfers:** | **$7,623,901** | **$488,261** | **$2,890,637** | **$3,393,667** | **$5,012,392** |
| **Total Expenditures:** | **$10,561,075** | **$3,643,017** | **$8,814,801** | **$8,586,599** | **$13,003,742** |
| **Total Revenues Less Expenditures:** | **$953,653** | **$3,594,773** | **-$2,721,704** | **$1,164,122** | **-$4,382,289** |
| **Ending Fund Balance:** | **$20,812,421** | **$16,291,828** | **$4,787,110** | **$8,672,936** | **$4,290,467** |

# 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 | $6,571,462 |
| Total Revenues Less Expenditures: | -$7,308,218 | $2,800,650 | -$699,969 | $5,987,312 | -$2,316,912 |
| Ending Fund Balance: | $11,025,397 | $5,328,238 | -$4,154,744 | $2,532,537 | $215,625 |

# 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** | | | | | | |
| **Reinspection Fee** | | | | | | |
| REINSPECTION FEE | $0 | $0 | $0 | $1,500 | $0 | 0% |
| **Total Reinspection Fee:** | **$0** | **$0** | **$0** | **$1,500** | **$0** | **0%** |
| | | | | | | |
| **Water Sample Fees** | | | | | | |
| WATER SAMPLE FEES | $0 | $4,190 | $0 | $0 | $0 | 0% |
| **Total Water Sample Fees:** | **$0** | **$4,190** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Water Meter Set Delay** | | | | | | |
| WATE METER SET DELAY | $0 | $0 | $0 | $140 | $0 | 0% |
| **Total Water Meter Set Delay:** | **$0** | **$0** | **$0** | **$140** | **$0** | **0%** |
| **Total Charges for Services:** | **$2,791,410** | **$3,100,654** | **$3,339,000** | **$3,715,285** | **$4,083,550** | **22.3%** |
| | | | | | | |
| **Intergovernmental** | | | | | | |
| STATE GRANT | $8,452 | $0 | $0 | $0 | $0 | 0% |
| **Total Intergovernmental:** | **$8,452** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Fines & Forfeitures** | | | | | | |
| 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% |
| **Total Fines & Forfeitures:** | **$23,631** | **$31,086** | **$31,000** | **$29,327** | **$28,000** | **-9.7%** |
| | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $373,597 | $357,844 | $398,200 | $210,000 | $140,000 | -64.8% |
| **Total Interest:** | **$373,597** | **$357,844** | **$398,200** | **$210,000** | **$140,000** | **-64.8%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| **Bond Proceeds** | | | | | | |
| BOND PROCEEDS | $0 | $0 | $0 | $3,032,000 | $0 | 0% |
| **Total Bond Proceeds:** | **$0** | **$0** | **$0** | **$3,032,000** | **$0** | **0%** |
| **Total Other Revenues:** | **$2,275** | **$7,041** | **$3,000** | **$3,041,625** | **$3,000** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| **CONTRIBUTIONS FROM RESTRICTED IMPACT FEES** | | | | | | |
| 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) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $535,982 | $584,132 | $555,327 | $601,500 | $581,506 | 4.7% |
| OVERTIME | $51,319 | $42,994 | $32,961 | $36,000 | $39,921 | 21.1% |
| EMPLOYEE BENEFITS | $217,369 | $235,765 | $222,577 | $236,700 | $211,958 | -4.8% |
| FICA AND MEDICARE | $0 | $42,992 | $42,255 | $47,900 | $41,243 | -2.4% |
| **Total Salaries and Benefits:** | **$804,670** | **$905,883** | **$853,119** | **$922,100** | **$874,629** | **2.5%** |
| | | | | | | |
| **Operations** | | | | | | |
| **Paying Agents Fees** | | | | | | |
| PAYING AGENTS FEES | $0 | $1,250 | $0 | $0 | $0 | 0% |
| **Total Paying Agents Fees:** | **$0** | **$1,250** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Bank Fees** | | | | | | |
| BANK FEES | $0 | $0 | $0 | $35,000 | $36,000 | N/A |
| **Total Bank Fees:** | **$0** | **$0** | **$0** | **$35,000** | **$36,000** | **N/A** |
| **Total Operations:** | **$2,079,012** | **$2,209,282** | **$734,319** | **$739,107** | **$696,011** | **-5.2%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| IMPROV. OTHER THAN BUILDINGS | $0 | $34,823 | $0 | $0 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$34,823** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Other Operating** | | | | | | |
| **Debt Service Reserve Fund** | | | | | | |
| DEBT SERVICE RESERVE FUND | $0 | $0 | $4,681 | $4,681 | $0 | -100% |
| **Total Debt Service Reserve Fund:** | **$0** | **$0** | **$4,681** | **$4,681** | **$0** | **-100%** |
| **Total Other Operating:** | **$0** | **$0** | **$4,681** | **$4,681** | **$0** | **-100%** |
| | | | | | | |
| **Transfers** | | | | | | |
| INDIRECT SALARIES | $336,669 | $354,353 | $394,140 | $376,452 | $424,673 | 7.7% |
| INDIRECT BENEFIT | $117,232 | $124,940 | $103,804 | $130,000 | $106,573 | 2.7% |
| 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% |
| **Total Transfers:** | **$7,623,901** | **$479,293** | **$2,879,049** | **$1,362,558** | **$5,000,822** | **73.7%** |
| **Total Expense Objects:** | **$10,507,583** | **$3,629,281** | **$4,471,169** | **$3,028,446** | **$6,571,462** | **47%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $275,133 | $112,500 | $170,000 | $147,000 | 30.7% |
| **Total Interest:** | **$0** | **$275,133** | **$112,500** | **$170,000** | **$147,000** | **30.7%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| IMPACT FEES | $1,133,388 | $532,726 | $684,397 | $564,963 | $719,903 | 5.2% |
| **Total Other Revenues:** | **$1,133,388** | **$532,726** | **$684,397** | **$564,963** | **$719,903** | **5.2%** |
| **Total Revenue Source:** | **$1,133,388** | **$807,859** | **$796,897** | **$734,963** | **$866,903** | **8.8%** |

# Expenditures by Expense Type

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Operations** | | | | | | |
| PROFESSIONAL & TECHNICAL SERVICE | $50,767 | $4,622 | $5,000 | $5,000 | $0 | -100% |
| INTEREST EXPENSE | $2,725 | $2,640 | $0 | $0 | $0 | 0% |
| **Total Operations:** | **$53,492** | **$7,262** | **$5,000** | **$5,000** | **$0** | **-100%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| IMPROVEMENTS OTHER THAN BUILDING | $0 | -$76 | $288,224 | $800,224 | $624,710 | 116.7% |
| **Total Capital Outlay:** | **$0** | **-$76** | **$288,224** | **$800,224** | **$624,710** | **116.7%** |
| | | | | | | |
| **Other Operating** | | | | | | |
| DEBT SERVICE RESERVE FUND | $0 | $0 | $1,940 | $1,940 | $0 | -100% |
| **Total Other Operating:** | **$0** | **$0** | **$1,940** | **$1,940** | **$0** | **-100%** |
| | | | | | | |
| **Transfers** | | | | | | |
| 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% |
| **Total Transfers:** | **$0** | **$8,968** | **$11,588** | **$2,031,109** | **$11,570** | **-0.2%** |
| **Total Expense Objects:** | **$53,492** | **$16,154** | **$306,752** | **$2,838,273** | **$636,280** | **107.4%** |

# 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% |
| **Total Sale Of Fixed Assets:** | **$11,975** | **$0** | **$0** | **$0** | **$0** | **0%** |
| **Total Other Revenues:** | **$11,975** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| 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% |
| **Total Transfer From Culinary Water Fund (51):** | **$7,170,000** | **$0** | **$1,525,000** | **$0** | **$3,500,000** | **129.5%** |
| **Total Allocated Operational Costs & Contributions:** | **$7,170,000** | **$0** | **$1,525,000** | **$0** | **$3,500,000** | **129.5%** |
| **Total Revenue Source:** | **$7,181,975** | **$0** | **$1,525,000** | **$0** | **$3,500,000** | **129.5%** |

# 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 | $3,394,000 | $2,077,000 | $5,056,000 | 49% |
| CAPITAL EQUIPMENT | $0 | -$2,418 | $642,880 | $642,880 | $740,000 | 15.1% |
| **Total Capital Outlay:** | **$0** | **-$2,418** | **$4,036,880** | **$2,719,880** | **$5,796,000** | **43.6%** |
| **Total Expense Objects:** | **$0** | **-$2,418** | **$4,036,880** | **$2,719,880** | **$5,796,000** | **43.6%** |

# 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 |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | **$12,789,801** | **$11,089,278** | **$13,202,167** | **$13,202,167** | **$17,391,028** |
| **Revenues** | | | | | |
| 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 |
| **Total Revenues:** | **$16,451,469** | **$9,121,121** | **$6,049,688** | **$12,411,083** | **$10,302,888** |
| | | | | | |
| **Expenditures** | | | | | |
| Salaries and Benefits | $664,449 | $654,047 | $798,863 | $575,550 | $890,415 |
| Operations | $2,715,800 | $3,385,941 | $2,379,051 | $2,964,910 | $3,578,688 |
| 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 | $5,558,822 |
| **Total Expenditures:** | **$10,826,868** | **$4,466,520** | **$10,629,332** | **$8,201,847** | **$21,970,093** |
| **Total Revenues Less Expenditures:** | **$5,624,601** | **$4,654,601** | **-$4,579,644** | **$4,209,236** | **-$11,667,205** |
| **Ending Fund Balance:** | **$18,414,402** | **$15,743,879** | **$8,622,523** | **$17,411,403** | **$5,723,823** |

# 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 | $10,183,254 |
| Total Revenues Less Expenditures: | -$2,614,410 | $3,964,554 | $938,832 | $6,989,560 | -$4,360,654 |
| Ending Fund Balance: | $8,323,282 | $4,962,712 | $3,359,831 | $9,410,559 | $5,049,905 |

# 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** | | | | | | |
| 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% |
| **Total Charges for Services:** | **$4,222,092** | **$4,754,290** | **$5,095,000** | **$5,325,298** | **$5,356,600** | **5.1%** |
| | | | | | | |
| **Intergovernmental** | | | | | | |
| STATE GRANT | $10,565 | $0 | $0 | $0 | $0 | 0% |
| **Total Intergovernmental:** | **$10,565** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Fines & Forfeitures** | | | | | | |
| PENALTY - LATE FEES | $15,464 | $19,240 | $26,000 | $26,140 | $26,000 | 0% |
| **Total Fines & Forfeitures:** | **$15,464** | **$19,240** | **$26,000** | **$26,140** | **$26,000** | **0%** |
| | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $222,222 | $681,388 | $337,900 | $535,000 | $440,000 | 30.2% |
| **Total Interest:** | **$222,222** | **$681,388** | **$337,900** | **$535,000** | **$440,000** | **30.2%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| **Bond Proceeds** | | | | | | |
| BOND PROCEEDS | $0 | $0 | $0 | $5,900,000 | $0 | 0% |
| **Total Bond Proceeds:** | **$0** | **$0** | **$0** | **$5,900,000** | **$0** | **0%** |
| **Total Other Revenues:** | **-$14,319** | **$17,883** | **$0** | **$5,900,000** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| **CONTRIBUTIONS FROM RESTRICTED EQUITY** | | | | | | |
| CONTRIBUTIONS FROM RESTRICTED EQUITY | $0 | $8,596 | $0 | $0 | $0 | 0% |
| **Total CONTRIBUTIONS FROM RESTRICTED EQUITY:** | **$0** | **$8,596** | **$0** | **$0** | **$0** | **0%** |
| **Total Allocated Operational Costs & Contributions:** | **$3,701,853** | **$8,596** | **$0** | **$92,725** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions from Surplus** | | | | | | |
| **Total Allocated Operational Costs & Contributions from Surplus:** | **$0** | **$2,940,024** | **$0** | **$0** | **$0** | **0%** |
| **Total Revenue Source:** | **$8,157,877** | **$8,421,421** | **$5,458,900** | **$11,879,163** | **$5,822,600** | **6.7%** |

# 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** | | | | | | |
| SALARIES AND WAGES | $462,091 | $435,124 | $529,683 | $395,000 | $616,113 | 16.3% |
| OVERTIME | $32,396 | $10,976 | $8,201 | $13,000 | $28,525 | 247.8% |
| EMPLOYEE BENEFITS | $169,962 | $176,616 | $220,333 | $137,000 | $202,152 | -8.3% |
| FICA AND MEDICARE | $0 | $31,331 | $40,646 | $30,550 | $43,625 | 7.3% |
| **Total Salaries and Benefits:** | **$664,449** | **$654,047** | **$798,863** | **$575,550** | **$890,415** | **11.5%** |
| | | | | | | |
| **Operations** | | | | | | |
| **Bank Fees** | | | | | | |
| BANK FEES | $0 | $0 | $0 | $37,500 | $39,000 | N/A |
| **Total Bank Fees:** | **$0** | **$0** | **$0** | **$37,500** | **$39,000** | **N/A** |
| **Total Operations:** | **$2,689,337** | **$3,382,090** | **$2,379,051** | **$2,964,910** | **$3,578,688** | **50.4%** |
| | | | | | | |
| **Other Operating** | | | | | | |
| DEBT SERVICE RESERVE FUND | $0 | $0 | $116,740 | $116,740 | $166,419 | 42.6% |
| **Total Other Operating:** | **$0** | **$0** | **$116,740** | **$116,740** | **$166,419** | **42.6%** |
| | | | | | | |
| **Transfers** | | | | | | |
| INDIRECT SALARIES | $291,902 | $310,985 | $362,984 | $346,000 | $388,222 | 7% |
| INDIRECT BENEFITS | $100,599 | $109,745 | $96,026 | $120,000 | $98,152 | 2.2% |
| 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 |
| **Total Transfers:** | **$7,418,501** | **$420,730** | **$1,225,414** | **$1,232,403** | **$5,547,733** | **352.7%** |
| **Total Expense Objects:** | **$10,772,287** | **$4,456,867** | **$4,520,068** | **$4,889,603** | **$10,183,254** | **125.3%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $131,367 | $56,300 | $130,000 | $116,000 | 106% |
| **Total Interest:** | **$0** | **$131,367** | **$56,300** | **$130,000** | **$116,000** | **106%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| IMPACT FEE | $1,190,482 | $568,333 | $534,488 | $396,700 | $364,288 | -31.8% |
| **Total Other Revenues:** | **$1,190,482** | **$568,333** | **$534,488** | **$396,700** | **$364,288** | **-31.8%** |
| **Total Revenue Source:** | **$1,190,482** | **$699,700** | **$590,788** | **$526,700** | **$480,288** | **-18.7%** |

# Expenditures by Expense Type

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Operations** | | | | | | |
| PROFESSIONAL & TECHNICAL SERVICE | $23,845 | $1,321 | $0 | $0 | $0 | 0% |
| INTEREST EXPENSE | $2,618 | $2,530 | $0 | $0 | $0 | 0% |
| **Total Operations:** | **$26,463** | **$3,851** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| IMPROVEMENTS OTHER THAN BUILDING | $0 | $0 | $645,697 | $313,697 | $2,950,750 | 357% |
| **Total Capital Outlay:** | **$0** | **$0** | **$645,697** | **$313,697** | **$2,950,750** | **357%** |
| | | | | | | |
| **Other Operating** | | | | | | |
| DEBT SERVICE RESERVE FUND | $0 | $0 | $1,860 | $1,860 | $0 | -100% |
| **Total Other Operating:** | **$0** | **$0** | **$1,860** | **$1,860** | **$0** | **-100%** |
| | | | | | | |
| **Transfers** | | | | | | |
| 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% |
| **Total Transfers:** | **$8,460** | **$8,596** | **$11,107** | **$103,832** | **$11,089** | **-0.2%** |
| **Total Expense Objects:** | **$34,923** | **$12,447** | **$658,664** | **$419,389** | **$2,961,839** | **349.7%** |

# 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 |
| **Total Revenue Source:** | **$7,103,110** | **$0** | **$0** | **$5,220** | **$4,000,000** | **N/A** |

# 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% |
| **Total Capital Outlay:** | **$19,658** | **-$2,794** | **$5,450,600** | **$2,892,855** | **$8,825,000** | **61.9%** |
| **Total Expense Objects:** | **$19,658** | **-$2,794** | **$5,450,600** | **$2,892,855** | **$8,825,000** | **61.9%** |

# 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 |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | **$453,614** | **$688,441** | **$569,335** | **$569,335** | **$559,584** |
| **Revenues** | | | | | |
| 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 |
| **Total Revenues:** | **$832,315** | **$979,352** | **$1,361,300** | **$1,381,950** | **$1,174,482** |
| | | | | | |
| **Expenditures** | | | | | |
| Salaries and Benefits | $364,850 | $481,472 | $554,005 | $409,000 | $641,562 |
| Operations | $251,918 | $296,743 | $175,915 | $218,880 | $568,637 |
| 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 | $182,369 |
| **Total Expenditures:** | **$739,910** | **$871,831** | **$1,433,908** | **$1,391,701** | **$1,397,568** |
| **Total Revenues Less Expenditures:** | **$92,405** | **$107,521** | **-$72,608** | **-$9,751** | **-$223,086** |
| **Ending Fund Balance:** | **$546,019** | **$795,962** | **$496,727** | **$559,584** | **$336,498** |

# 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 | $1,392,568 |
| Total Revenues Less Expenditures: | $68,024 | $110,296 | -$68,408 | $34,449 | -$228,086 |
| Ending Fund Balance: | $476,676 | $729,395 | $453,960 | $556,817 | $328,731 |

# 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% |
| **Total Revenue Source:** | **$800,985** | **$979,352** | **$1,096,300** | **$1,106,950** | **$1,164,482** | **6.2%** |

# 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 | $641,562 | 15.8% |
| **Total Salaries and Benefits:** | **$364,850** | **$481,472** | **$554,005** | **$409,000** | **$641,562** | **15.8%** |
| | | | | | | |
| Operations | | | | | | |
| Bank Fees | $0 | $0 | $0 | $28,000 | $29,000 | N/A |
| **Total Operations:** | **$244,969** | **$293,968** | **$175,915** | **$218,880** | **$568,637** | **223.2%** |
| | | | | | | |
| Other Operating | $0 | $0 | $3,654 | $3,654 | $0 | -100% |
| **Total Other Operating:** | **$0** | **$0** | **$3,654** | **$3,654** | **$0** | **-100%** |
| | | | | | | |
| Transfers | $123,142 | $93,616 | $431,134 | $440,967 | $182,369 | -57.7% |
| **Total Transfers:** | **$123,142** | **$93,616** | **$431,134** | **$440,967** | **$182,369** | **-57.7%** |
| **Total Expense Objects:** | **$732,961** | **$869,056** | **$1,164,708** | **$1,072,501** | **$1,392,568** | **19.6%** |

# 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% |
| **Total Interest:** | **$0** | **$1,534** | **$14,000** | **$36,000** | **$25,000** | **78.6%** |
| | | | | | | |
| Other Revenues | | | | | | |
| Street Impact Fee | $0 | $239,460 | $174,900 | $1,182,022 | $473,650 | 170.8% |
| **Total Other Revenues:** | **$0** | **$239,460** | **$174,900** | **$1,182,022** | **$473,650** | **170.8%** |
| **Total Revenue Source:** | **$0** | **$240,994** | **$188,900** | **$1,218,022** | **$498,650** | **164%** |

# 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 |
| **Total Capital Outlay:** | **$0** | **$0** | **$0** | **$0** | **$1,957,666** | **N/A** |
| **Total Expense Objects:** | **$0** | **$0** | **$0** | **$0** | **$1,957,666** | **N/A** |

# 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% |
| **Total Allocated Operational Costs & Contributions:** | **$31,330** | **$0** | **$265,000** | **$275,000** | **$10,000** | **-96.2%** |
| **Total Revenue Source:** | **$31,330** | **$0** | **$265,000** | **$275,000** | **$10,000** | **-96.2%** |

# Expenditures by Expense Type

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

# 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 |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | **$6,929,768** | **$3,759,245** | **$3,829,364** | **$3,829,364** | **$5,012,221** |
| **Revenues** | | | | | |
| 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 |
| **Total Revenues:** | **$4,802,528** | **$4,221,156** | **$8,041,904** | **$10,402,389** | **$6,744,841** |
| | | | | | |
| **Expenditures** | | | | | |
| Salaries and Benefits | $154,129 | $379,720 | $342,011 | $372,200 | $350,286 |
| Operations | $426,754 | $540,394 | $147,151 | $186,011 | $490,129 |
| 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 | $3,639,928 |
| **Total Expenditures:** | **$3,558,416** | **$1,001,134** | **$11,830,002** | **$9,219,532** | **$9,755,812** |
| **Total Revenues Less Expenditures:** | **$1,244,112** | **$3,220,022** | **-$3,788,098** | **$1,182,857** | **-$3,010,971** |
| **Ending Fund Balance:** | **$8,173,880** | **$6,979,267** | **$41,266** | **$5,012,221** | **$2,001,250** |

# 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 | $4,479,046 |
| Total Revenues Less Expenditures: | -$1,942,641 | $2,975,726 | $110,795 | $2,453,670 | -$1,093,146 |
| Ending Fund Balance: | $4,218,396 | $2,779,484 | -$260,758 | $2,082,117 | $988,971 |

# 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** | | | | | | |
| 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% |
| **Total Charges for Services:** | **$1,043,413** | **$1,094,845** | **$1,207,000** | **$1,235,102** | **$1,322,900** | **9.6%** |
| | | | | | | |
| **Intergovernmental** | | | | | | |
| 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% |
| **Total Intergovernmental:** | **$2,113** | **$1,624,502** | **$2,995,000** | **$2,995,000** | **$1,980,000** | **-33.9%** |
| | | | | | | |
| **Fines & Forfeitures** | | | | | | |
| PENALTY - LATE FEES | $5,010 | $6,956 | $7,000 | $7,000 | $7,000 | 0% |
| **Total Fines & Forfeitures:** | **$5,010** | **$6,956** | **$7,000** | **$7,000** | **$7,000** | **0%** |
| | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $14,861 | $108,493 | $144,000 | $133,000 | $76,000 | -47.2% |
| **Total Interest:** | **$14,861** | **$108,493** | **$144,000** | **$133,000** | **$76,000** | **-47.2%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| **Bond Proceeds** | | | | | | |
| BOND PROCEEDS | $0 | $0 | $0 | $1,343,000 | $0 | 0% |
| **Total Bond Proceeds:** | **$0** | **$0** | **$0** | **$1,343,000** | **$0** | **0%** |
| **Total Other Revenues:** | **$0** | **$0** | **$0** | **$1,343,000** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $526,471 | $1,008 | $0 | $1,051,472 | $0 | 0% |
| **Total Allocated Operational Costs & Contributions:** | **$526,471** | **$1,008** | **$0** | **$1,051,472** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions from Surplus** | | | | | | |
| **Total Allocated Operational Costs & Contributions from Surplus:** | **$0** | **$1,141,715** | **$0** | **$0** | **$0** | **0%** |
| **Total Revenue Source:** | **$1,591,868** | **$3,977,519** | **$4,353,000** | **$6,764,574** | **$3,385,900** | **-22.2%** |

# 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** | | | | | | |
| SALARIES AND WAGES | $105,703 | $266,750 | $227,069 | $249,000 | $234,367 | 3.2% |
| OVERTIME | $7,958 | $12,925 | $7,540 | $8,000 | $15,997 | 112.2% |
| EMPLOYEE BENEFITS | $40,468 | $81,956 | $90,342 | $96,000 | $83,838 | -7.2% |
| FICA AND MEDICARE | $0 | $18,089 | $17,060 | $19,200 | $16,084 | -5.7% |
| **Total Salaries and Benefits:** | **$154,129** | **$379,720** | **$342,011** | **$372,200** | **$350,286** | **2.4%** |
| | | | | | | |
| **Operations** | | | | | | |
| **Bank Fees** | | | | | | |
| BANK FEES | $0 | $0 | $0 | $11,200 | $11,600 | N/A |
| **Total Bank Fees:** | **$0** | **$0** | **$0** | **$11,200** | **$11,600** | **N/A** |
| **Total Operations:** | **$402,847** | **$537,466** | **$147,151** | **$186,011** | **$490,129** | **233.1%** |
| | | | | | | |
| **Transfers** | | | | | | |
| INDIRECT SALARIES | $57,488 | $62,769 | $93,675 | $88,500 | $99,292 | 6% |
| INDIRECT BENEFITS | $20,045 | $21,838 | $25,174 | $30,000 | $24,330 | -3.4% |
| 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% |
| **Total Transfers:** | **$2,977,533** | **$84,607** | **$3,753,043** | **$3,752,693** | **$3,638,631** | **-3%** |
| **Total Expense Objects:** | **$3,534,509** | **$1,001,793** | **$4,242,205** | **$4,310,904** | **$4,479,046** | **5.6%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $66,825 | $45,000 | $50,000 | $42,000 | -6.7% |
| **Total Interest:** | **$0** | **$66,825** | **$45,000** | **$50,000** | **$42,000** | **-6.7%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| IMPACT FEES | $310,660 | $176,812 | $273,904 | $217,815 | $216,941 | -20.8% |
| **Total Other Revenues:** | **$310,660** | **$176,812** | **$273,904** | **$217,815** | **$216,941** | **-20.8%** |
| **Total Revenue Source:** | **$310,660** | **$243,637** | **$318,904** | **$267,815** | **$258,941** | **-18.8%** |

# Expenditures by Expense Type

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

# 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% |
| **Total Allocated Operational Costs & Contributions:** | **$2,900,000** | **$0** | **$3,370,000** | **$3,370,000** | **$3,100,000** | **-8%** |
| **Total Revenue Source:** | **$2,900,000** | **$0** | **$3,370,000** | **$3,370,000** | **$3,100,000** | **-8%** |

# 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% |
| **Total Improv. Other Than Buildings:** | **$0** | **-$1** | **$7,157,000** | **$4,113,000** | **$4,082,730** | **-43%** |
| **Total Capital Outlay:** | **$0** | **-$4,592** | **$7,157,720** | **$4,113,720** | **$4,082,730** | **-43%** |
| **Total Expense Objects:** | **$0** | **-$4,592** | **$7,157,720** | **$4,113,720** | **$4,082,730** | **-43%** |

# 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% |
| **Total Other Revenues:** | **$870,949** | **$1,291,334** | **$1,301,819** | **$1,301,819** | **$1,701,608** | **30.7%** |
| **Total Revenue Source:** | **$870,949** | **$1,291,334** | **$1,301,819** | **$1,301,819** | **$1,701,608** | **30.7%** |

# 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** | | | | | | |
| BOND PRINCIPAL | $781,005 | $1,021,399 | $1,042,104 | $1,042,104 | $1,074,472 | 3.1% |
| **Total Salaries and Benefits:** | **$781,005** | **$1,021,399** | **$1,042,104** | **$1,042,104** | **$1,074,472** | **3.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| INTEREST ON BONDS | $96,281 | $269,935 | $249,606 | $249,606 | $216,136 | -13.4% |
| **Total Operations:** | **$96,281** | **$269,935** | **$249,606** | **$249,606** | **$216,136** | **-13.4%** |
| | | | | | | |
| **Other Operating** | | | | | | |
| DEBT SERVICE FUND | $0 | $0 | $10,110 | $10,110 | $0 | -100% |
| **Total Other Operating:** | **$0** | **$0** | **$10,110** | **$10,110** | **$0** | **-100%** |
| **Total Expense Objects:** | **$877,286** | **$1,291,334** | **$1,301,819** | **$1,301,819** | **$1,290,608** | **-0.9%** |

# 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 | $1,979,615 |
| Total Revenues Less Expenditures: | $266,944 | -$208,836 | -$501,515 | -$355,396 | -$131,625 |
| Ending Fund Balance: | $1,695,849 | $1,227,848 | $226,862 | $372,981 | $241,356 |

# 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 |
| **Total Sale Of Fixed Assets:** | **$170,737** | **-$12,868** | **$0** | **$201,530** | **$250,000** | **N/A** |
| | | | | | | |
| **Insurance Proceeds** | | | | | | |
| INSURANCE PROCEEDS | $0 | $0 | $0 | $117,034 | $0 | 0% |
| **Total Insurance Proceeds:** | **$0** | **$0** | **$0** | **$117,034** | **$0** | **0%** |
| **Total Other Revenues:** | **$170,737** | **-$12,868** | **$0** | **$318,564** | **$250,000** | **N/A** |
| | | | | | | |
| **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% |
| **Total Eq. Replacement Charge - Vehicles:** | **$423,448** | **$384,685** | **$1,858,480** | **$1,858,480** | **$1,597,990** | **-14%** |
| **Total Allocated Operational Costs & Contributions:** | **$423,448** | **$384,685** | **$1,858,480** | **$1,858,480** | **$1,597,990** | **-14%** |
| **Total Revenue Source:** | **$594,185** | **$371,817** | **$1,858,480** | **$2,177,044** | **$1,847,990** | **-0.6%** |

# 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** | | | | | | |
| SALARIES AND WAGES | $0 | $0 | $260,402 | $209,000 | $261,447 | 0.4% |
| OVERTIME | $0 | $0 | $0 | $3,500 | $18,201 | N/A |
| EMPLOYEE BENEFITS | $0 | $0 | $104,559 | $67,000 | $98,239 | -6% |
| FICA AND MEDICARE | $0 | $0 | $19,994 | $16,000 | $21,466 | 7.4% |
| **Total Salaries and Benefits:** | **$0** | **$0** | **$384,955** | **$295,500** | **$399,353** | **3.7%** |
| | | | | | | |
| **Operations** | | | | | | |
| **Telephone** | | | | | | |
| TELEPHONE | $0 | $0 | $0 | $650 | $0 | 0% |
| **Total Telephone:** | **$0** | **$0** | **$0** | **$650** | **$0** | **0%** |
| **Total Operations:** | **$291,023** | **$534,926** | **$1,487,640** | **$335,150** | **$338,640** | **-77.2%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| CAPITAL PURCHASES | $36,218 | $45,727 | $487,400 | $1,901,790 | $1,241,622 | 154.7% |
| **Total Capital Outlay:** | **$36,218** | **$45,727** | **$487,400** | **$1,901,790** | **$1,241,622** | **154.7%** |
| **Total Expense Objects:** | **$327,241** | **$580,653** | **$2,359,995** | **$2,532,440** | **$1,979,615** | **-16.1%** |

# 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 |
| **Total Revenues:** | **$49,906** | **$90,173** | **$60,000** | **$60,100** | **$198,352** |
| | | | | | |
| **Expenditures** | **$0** | **$0** | **$0** | **$800,000** | **$0** |
| **Total Revenues Less Expenditures:** | **$49,906** | **$90,173** | **$60,000** | **-$739,900** | **$198,352** |
| **Ending Fund Balance:** | **$688,230** | **$778,403** | **$698,323** | **-$101,577** | **$96,775** |

# 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** | | | | | | |
| PERPETUAL CARE CERTIFICATES | $49,906 | $53,717 | $60,000 | $60,000 | $60,000 | 0% |
| **Total Charges for Services:** | **$49,906** | **$53,717** | **$60,000** | **$60,000** | **$60,000** | **0%** |
| | | | | | | |
| **Interest** | | | | | | |
| BANKING INTEREST | $0 | $36,456 | $0 | $100 | $37,000 | N/A |
| **Total Interest:** | **$0** | **$36,456** | **$0** | **$100** | **$37,000** | **N/A** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| **Contributions From Other Funds** | | | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $0 | $0 | $0 | $0 | $101,352 | N/A |
| **Total Contributions From Other Funds:** | **$0** | **$0** | **$0** | **$0** | **$101,352** | **N/A** |
| **Total Allocated Operational Costs & Contributions:** | **$0** | **$0** | **$0** | **$0** | **$101,352** | **N/A** |
| **Total Revenue Source:** | **$49,906** | **$90,173** | **$60,000** | **$60,100** | **$198,352** | **230.6%** |

# 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% |
| **Total Expenditures:** | **$0** | **$0** | **$0** | **$800,000** | **$0** | **0%** |

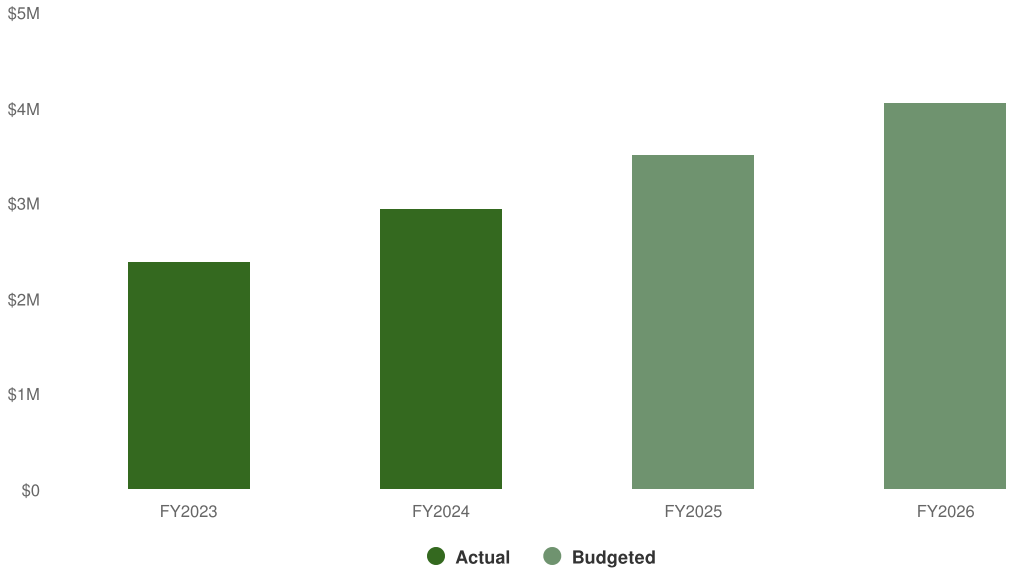
# FUNDING SOURCES

# Property Taxes Summary

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

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

**Property Taxes Proposed and Historical Budget vs. Actual**

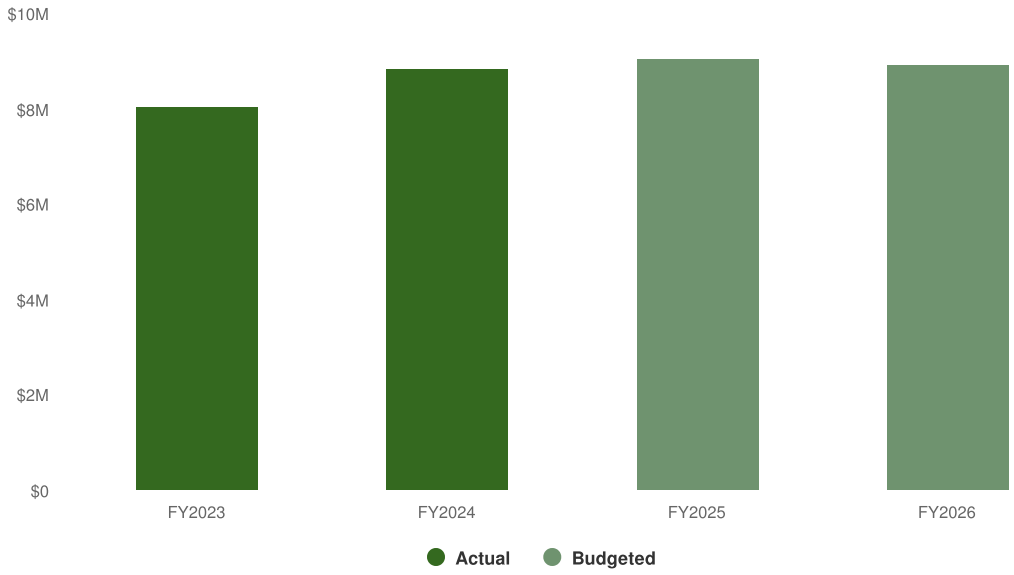


# Sales Tax Summary

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.

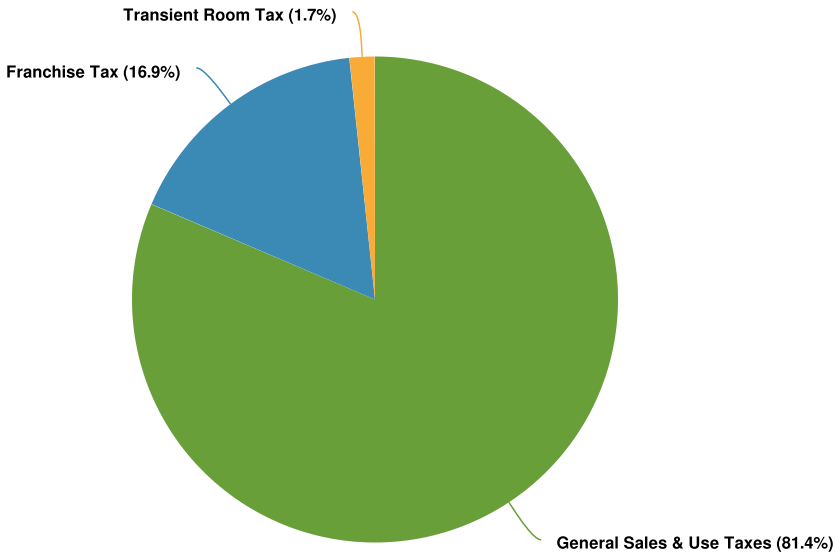
**$8,916,843** **-$139,350**
(-1.54% vs. prior year)

**Sales Tax Proposed and Historical Budget vs. Actual**



# Revenues by Source

## Projected 2026 Revenues by Source

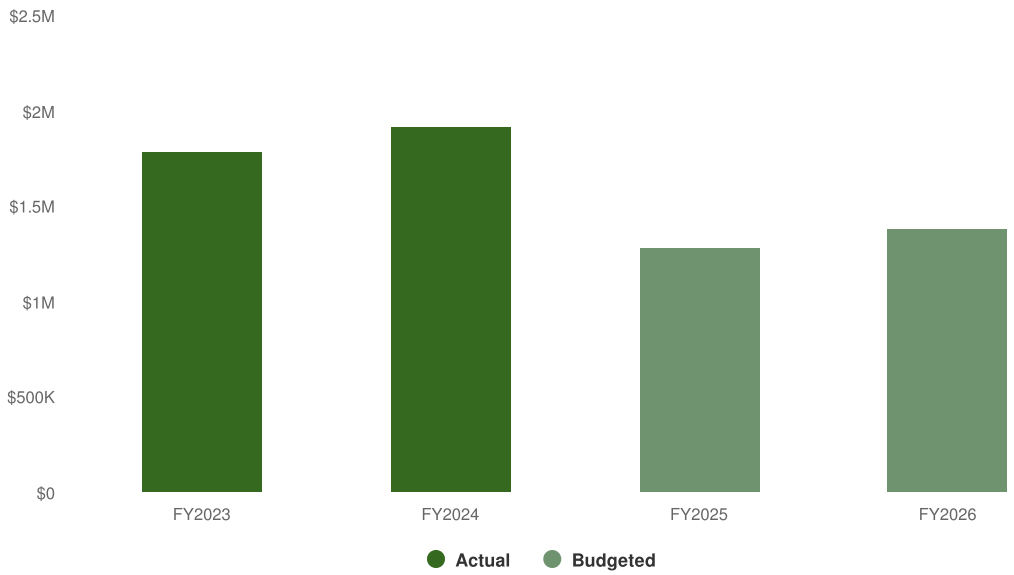


# Licenses and Permits Summary

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.

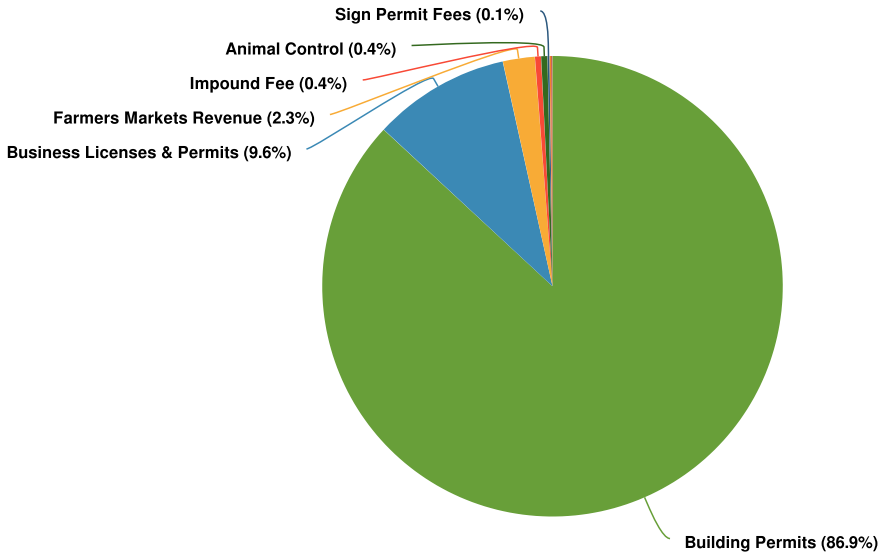
**$1,380,745** **$98,050**
(7.64% vs. prior year)

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



# Revenues by Source

## Projected 2026 Revenues by Source

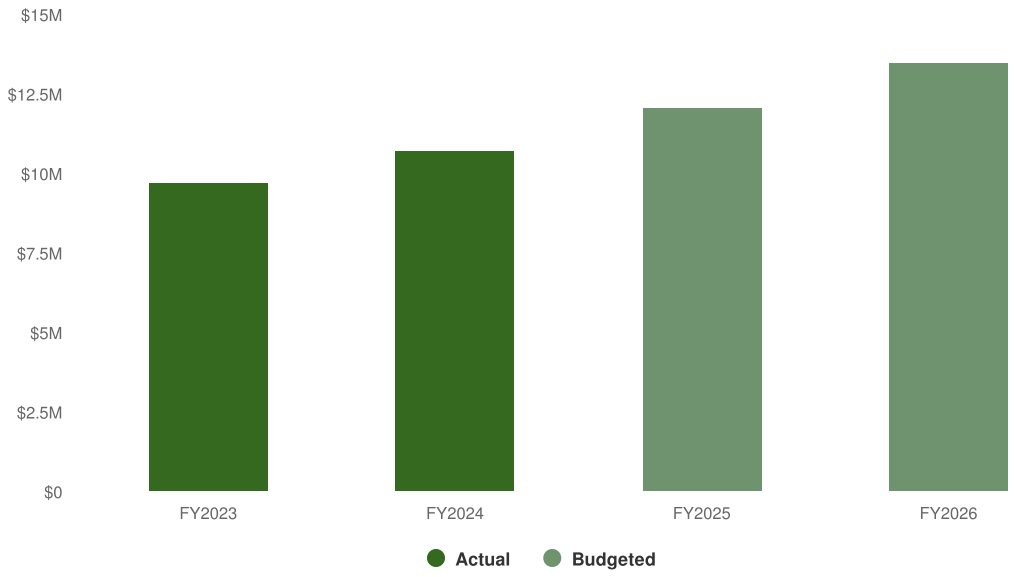


# Charges for Services Summary

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.

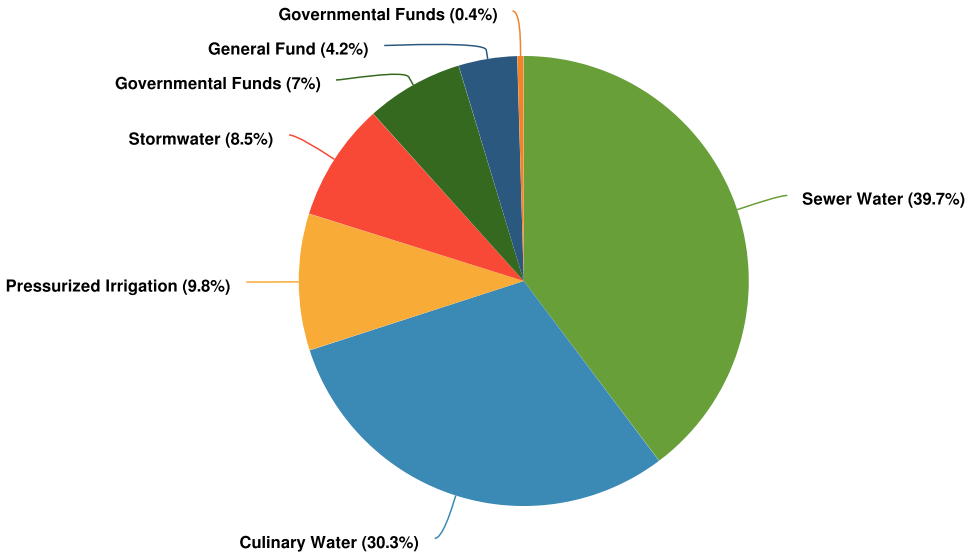
**$13,479,990** **$1,402,891**
(11.62% vs. prior year)

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



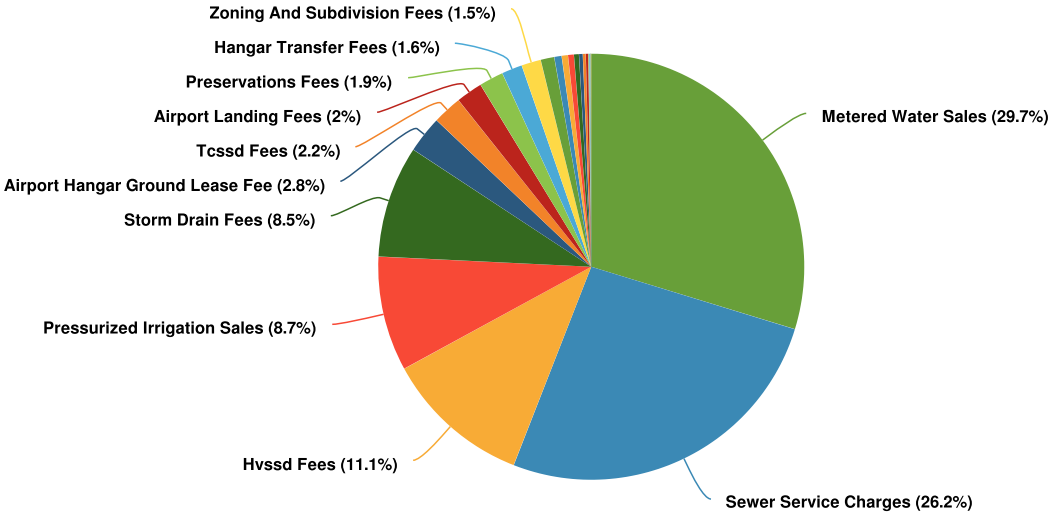
# Revenue by Fund

## 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) | 565,000 | |
| Capital Improvement Fund (42) | | 565,000 |
| | | |
| 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 |
| | | |
| Total Transfers | 13,089,809 | 13,089,809 |

# Interfund Transfer Summary

**Heber City Corporation**
**FY 2026 Budgeted Interfund Transfers**

| Transfer Summary | | |
|---|---|---|
| | **Transfer From** | **Transfer To** |
| General Fund (10) | 1,132,490 | |
| 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) | | 565,000 |
| 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 |
| Total Transfers | 13,089,809 | 13,089,809 |

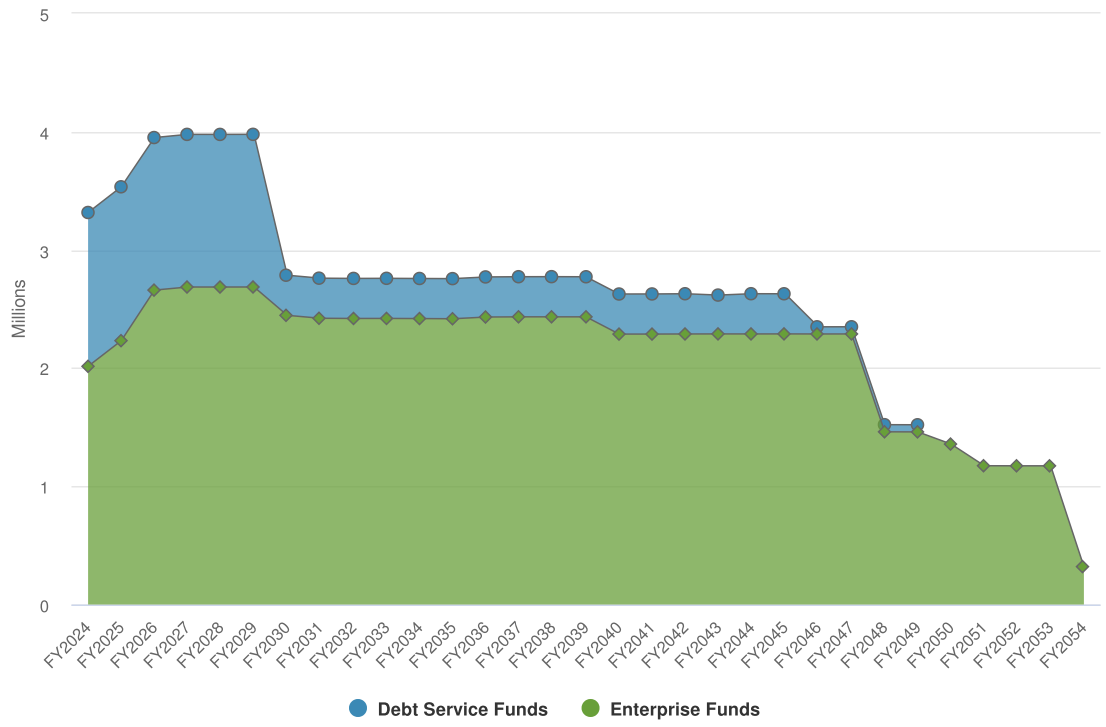
# DEBT

# 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 |
|---|---|---|---|---|---|---|---|---|
| **All Funds** | — | — | — | — | — | — | — | **FY2025 vs FY2026** |
| 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% |
| **Total All Funds:** | **$3,316,543** | **$3,533,867** | **$3,950,542** | **$3,977,368** | **$3,977,121** | **$3,977,701** | **$2,785,888** | **11.8%** |

# Debt Service Funds

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

# Enterprise Funds

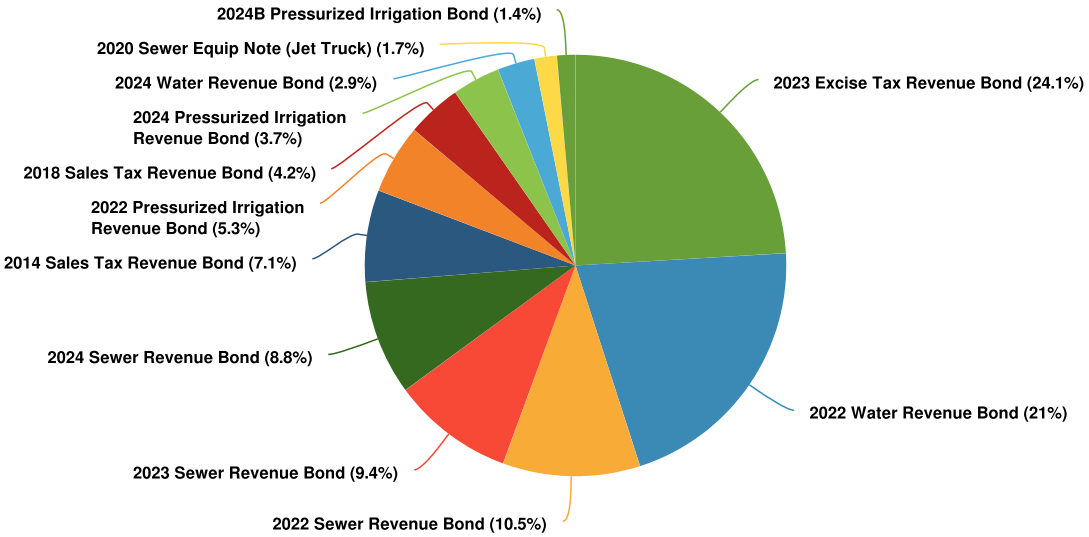
| Financial Summary | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | % Change |
|---|---|---|---|---|---|---|---|---|
| **Enterprise Funds** | — | — | — | — | — | — | — | **FY2025 vs FY2026** |
| Culinary Water | $875,104 | $987,314 | $981,144 | $980,789 | $981,087 | $981,523 | $981,304 | -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% |
| **Total 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%** |

# Debt Snapshot

**$3,950,542**

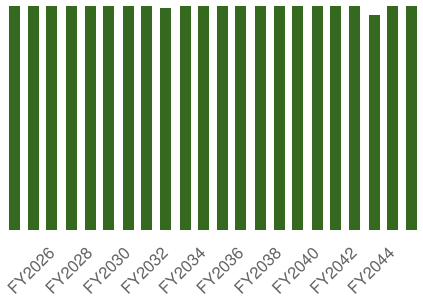
$416,675 (11.79% vs. 2025 year)

## Debt by Type



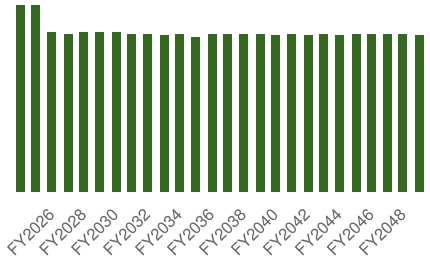
| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **Debt** | — | — | |
| 2014 Sales Tax Revenue Bond | $278,925 | $278,865 | 0% |
| 2018 Sales Tax Revenue Bond | $193,415 | $165,661 | -14.3% |
| 2022 Water Revenue Bond | $828,143 | $828,661 | 0.1% |
| 2022 Sewer Revenue Bond | $415,313 | $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% |
| **Total Debt:** | **$3,533,867** | **$3,950,542** | **11.8%** |

## 2014 Sales Tax Revenue Bond



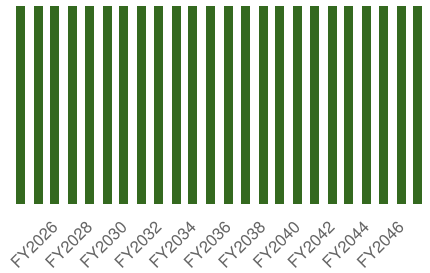

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2014 Sales Tax Revenue Bond** | — | — | |
| Principal | $204,000 | $207,000 | 1.5% |
| Interest | $74,925 | $71,865 | -4.1% |
| **Total 2014 Sales Tax Revenue Bond:** | **$278,925** | **$278,865** | **0%** |

## 2018 Sales Tax Revenue Bond



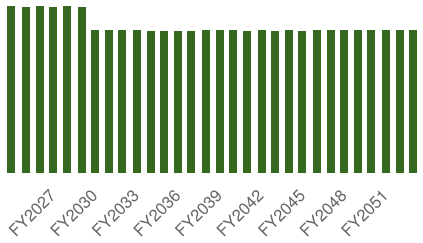

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2018 Sales Tax Revenue Bond** | — | — | |
| Principal | $129,430 | $130,441 | 0.8% |
| Interest | $36,513 | $35,219 | -3.5% |
| Reserves | $27,472 | $0 | -100% |
| **Total 2018 Sales Tax Revenue Bond:** | **$193,415** | **$165,661**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

## 2022 Water Revenue Bond



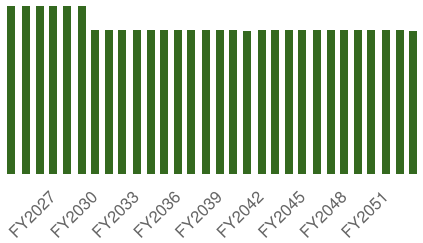

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2022 Water Revenue Bond** | — | — | |
| Principal | $463,000 | $470,000 | 1.5% |
| Interest | $365,143 | $358,661 | -1.8% |
| **Total 2022 Water Revenue Bond:** | **$828,143** | **$828,661** | **0.1%** |

# 2022 Sewer Revenue Bond



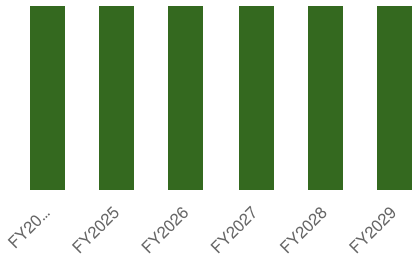

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2022 Sewer Revenue Bond** | — | — | |
| Principal | $231,000 | $235,000 | 1.7% |
| Interest | $124,875 | $121,410 | -2.8% |
| Reserves | $59,438 | $59,438 | 0% |
| **Total 2022 Sewer Revenue Bond:** | **$415,313** | **$415,848**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

# 2022 Pressurized Irrigation Revenue Bond



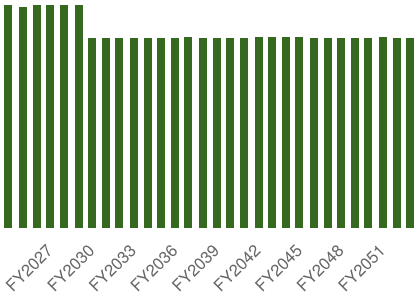

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2022 Pressurized Irrigation Revenue Bond** | — | — | |
| Principal | $117,000 | $119,000 | 1.7% |
| Interest | $63,180 | $61,425 | -2.8% |
| Reserves | $30,107 | $30,107 | 0% |
| **Total 2022 Pressurized Irrigation Revenue Bond:**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

## 2023 Excise Tax Revenue Bond



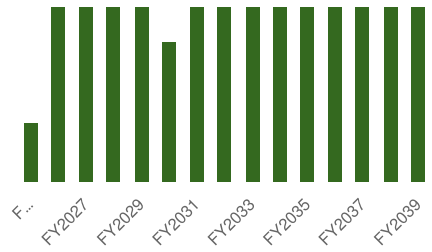

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2023 Excise Tax Revenue Bond** | — | — | |
| Principal | $791,000 | $820,000 | 3.7% |
| Interest | $161,392 | $131,453 | -18.6% |
| **Total 2023 Excise Tax Revenue Bond:** | **$952,392** | **$951,453** | **-0.1%** |

## 2023 Sewer Revenue Bond



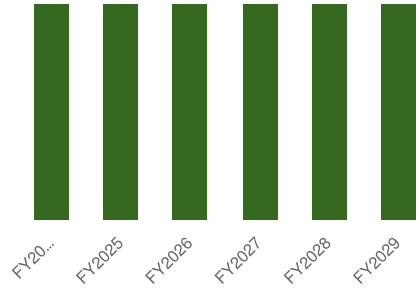

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2023 Sewer Revenue Bond** | — | — | |
| Principal | $205,000 | $209,000 | 2% |
| Interest | $110,970 | $107,895 | -2.8% |
| Reserves | $52,816 | $52,816 | 0% |
| **Total 2023 Sewer Revenue Bond:** | **$368,786** | **$369,711** |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

## 2024 Pressurized Irrigation Revenue Bond



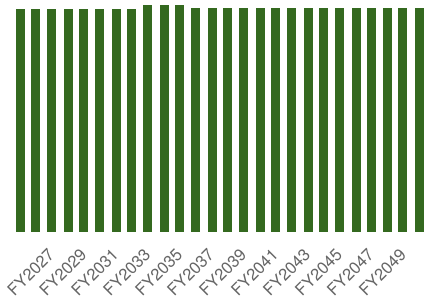

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2024 Pressurized Irrigation Revenue Bond** | — | — | |
| Principal | $0 | $98,000 | 0% |
| Interest | $21,250 | $18,750 | -11.8% |
| Reserves | $29,000 | $29,000 | 0% |
| **Total 2024 Pressurized Irrigation Revenue Bond:** | **$50,250**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

## 2020 Sewer Equip Note (Jet Truck)



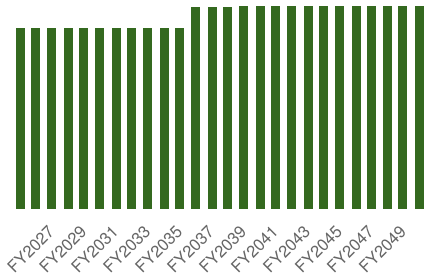

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2020 Sewer Equip Note (Jet Truck)** | — | — | |
| Principal | $61,914 | $63,041 | 1.8% |
| Interest | $5,843 | $4,716 | -19.3% |
| **Total 2020 Sewer Equip Note (Jet Truck):** | **$67,757** | **$67,757** | **0%** |

## 2024B Pressurized Irrigation Bond



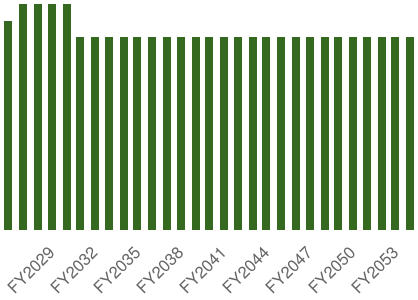

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2024B Pressurized Irrigation Bond** | — | — | |
| Principal | $50,000 | $50,000 | 0% |
| Reserve | $5,600 | $5,600 | 0% |
| **Total 2024B Pressurized Irrigation Bond:** | **$55,600** | **$55,600** | **0%** |

## 2024 Water Revenue Bond




| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2024 Water Revenue Bond** | — | — | |
| Principal | $113,000 | $113,000 | 0% |
| Interest | $0 | $0 | 0% |
| **Total 2024 Water Revenue Bond:** | **$113,000** | **$113,000** | **0%** |

# 2024 Sewer Revenue Bond




| Financial Summary | FY2026 | FY2054 |
|---|---|---|
| **2024 Sewer Revenue Bond** | — | — |
| Principal | $114,000 | $299,000 |
| Interest | $179,540 | $21,455 |
| Reserve | $54,165 | $0 |
| **Total 2024 Sewer Revenue Bond:** | **$347,705** | **$320,455** |

# CAPITAL IMPROVEMENTS

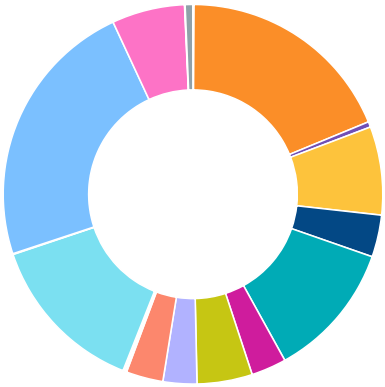
# Capital Improvements: One-year Plan

## Total Capital Requested

# $38,061,991

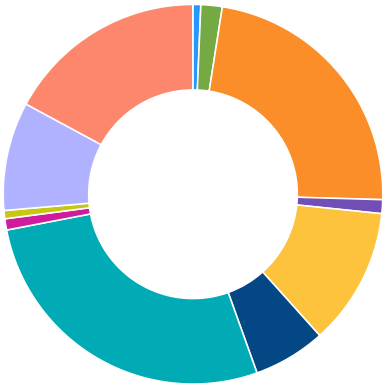
**62 Capital Improvement Projects**

### Total Funding Requested by Department



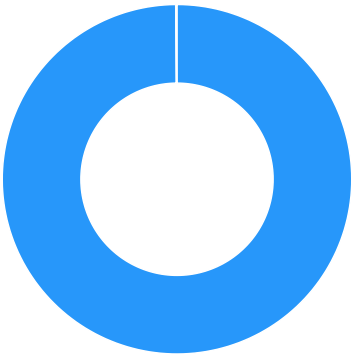
| | |
|---|---|
| Administrative (0%) | $33,000.00 |
| Airport Special Revenue Fund (0%) | $3,642.00 |
| Capital Improvement Fund - Airport (19%) | $7,112,482.00 |
| Capital Improvement Fund - General (0%) | $171,000.00 |
| Capital Improvements Fund - Transportation Tax (8%) | $2,867,220.00 |
| Culinary 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%) | $25,000.00 |
| 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 |
| **TOTAL** | **$38,061,991.30** |

### Total Funding Requested by Source



| | |
|---|---|
| Airport Fees (1%) | $254,573.00 |
| General Fund (2%) | $698,663.23 |
| 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 |
| **TOTAL** | **$38,333,448.23** |

Capital Costs Breakdown



| | |
|---|---|
| Capital Costs (100%) | $38,061,991.30 |
| Operational Costs (0%) | $38,020.00 |
| **TOTAL** | **$38,100,011.30** |

# 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** |
| 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** |
| The project is to remodel the 2nd floor of City Hall to combine the Planning and Building Devisions 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** |
| 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** |
| Replace the carpet in the community room of the Public Safety Building | |
| **Public Works Garage Roof Replacement** | **$50,000** |
| 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**

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**

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**

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**

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**

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**

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**

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**

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**

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

**Total: $1,200,862**

# Culinary Water Capital Fund Requests

## Itemized Requests for 2026

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

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

**Composite Meter Lids** **$80,000**

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

**Meter Vaults** **$100,000**

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...

**W-074 - 100 West Water Replacement** **$625,000**

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

**Water System Water Loss/Theft Solutions** **$300,000**

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...

**Total: $1,365,000**

# Parks Requests

## Itemized Requests for 2026

**2 Grasshopper Mowers 725DT** **$40,760**

For 2 Grasshopper Mowers 725DT tractor with a 61 inch deck

**Total: $40,760**

# Planning Department Requests

## Itemized Requests for 2026

**C Street Improvements** **$5,000**

Painting the C Street Path, Signs, Maps

**Wayfinding and Heber City Entrance Signs** **$20,000**

This is to purchase and install wayfinding signs for public parking areas and Heber City Entrance Signs.

**Total: $25,000**

# Capital Improvement Fund - Airport Requests

### Itemized Requests for 2026

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

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**

State funded pavement preservation. Taxiway and aprons.

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

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**

Federally funded pavement preservation.

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

# Administrative Requests

### Itemized Requests for 2026

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

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**

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**

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

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

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

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

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 General2023-2043 Heber City Master Plan 6 - 10...

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

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

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

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

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

# Roads Requests

### Itemized Requests for 2026

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

This funding request is vital for facilitating the continued replacement of aging or malfunctioning components, as well as the enhancement of streetlight heads to align with the objectives outlined in Heber City Council's Dark Sky Initiative....

**Total: $25,000**

# Airport Special Revenue Fund Requests

### Itemized Requests for 2026

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

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.

**Total: $3,642**

# Impact Fee Fund - Parks Requests

### Itemized Requests for 2026

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

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

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

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

**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

**I-028 - Citywide PI Meter Replacement** **$3,000,000**

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

**I-029 - Central Heber Irr Improvements - Phase 1 - Construction/Maintenance 1** **$2,272,469**

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...

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

# Trails, Arts and Parks Tax Requests

## Itemized Requests for 2026

**Main Park Plaza Design** **$250,000**

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...

**Total: $250,000**

# Trails, Arts and Parks Fund Requests

## Itemized Requests for 2026

**Wasatch Vista Park Shade Structure** **$20,000**

This capital request is for the installation of a shade structure over the Wasatch Vista Park exercise pad and children's playground.

**Total: $20,000**

| | 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 | 2,237,877.00 | 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 | 4,882,955.00 | 2,767.00 | 1,995,009.00 | 42,902,209.00 |
| Total Projected Revenue | 1,610,000.00 | 7,154,378.00 | - | 1,357,105.00 | 1,277,315.00 | 2,210,000.00 | 374,750.00 | 866,903.00 | 480,288.00 | 258,941.00 | 498,650.00 | 1,847,990.00 | - | - | - | - | 34,112,488.00 |
| Total Operating Expenses | (270,000.00) | - | (250,000.00) | - | | - | - | - | - | - | - | (737,993.00) | - | | | | (9,266,565.94) |
| Total Available Funds | 1,676,234.00 | 7,107,087.00 | (161,458.00) | 3,330,376.00 | 1,794,227.00 | 4,447,877.00 | 1,432,409.00 | 4,692,765.00 | 3,598,177.00 | 1,194,036.00 | 1,957,666.00 | 1,482,978.00 | 2,314,537.00 | 4,882,955.00 | 2,767.00 | 1,995,009.00 | 67,748,131.06 |
| Total CIP Requests | (1,570,000.00) | (7,116,124.00) | (234,000.00) | (3,312,710.00) | (1,794,227.00) | (2,577,089.00) | (1,432,409.00) | (2,055,710.00) | (2,950,750.00) | (380,300.00) | (1,957,666.00) | (1,241,622.00) | (5,796,000.00) | (8,825,000.00) | (5,000.00) | (4,083,000.00) | (45,331,607.00) |
| Reserve Percentage | | | | | | | | | | | | | | | | | |
| Operating Reserve | | | | | | | | | | | | | | | | | (1,648,245.50) |
| Interfund Transfers | | 213,200.00 | 565,000.00 | (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 | - | - | 1,647,680.00 | - | 2,625,485.00 | 636,338.00 | 812,439.00 | - | 241,356.00 | 18,537.00 | 57,955.00 | 7,767.00 | 1,012,009.00 | 7,268,574.00 |
| | | | | | | | | | | | | | | | | | |
| **Fleet & Equipment** | | | | | | | | | | | | | | | | | |
| 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 |
| **General Government Projects** | | | | | | | | | | | | | | | | | |
| 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 |
| Wayfinding/Heber City Entrance Signs | | | 50,000.00 | | | | | | | | | | | | | | 50,000.00 |
| **Heber Valley Airport** | | | | | | | | | | | | | | | | | |
| 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 |
| **Parks, Cemetery and Trails** | | | | | | | | | | | | | | | | | |
| **Developer Reimbursement Projects** | | | | | - | | | | | | | | | | | | - |
| 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 |
| **Pressurized Irrigation** | | | | | | | | | | | | | | | | | |
| **Developer Reimbursement Projects** | | | | | | | | | | 380,300.00 | | | | | | | 380,300.00 |
| 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 | | | | | | | | 1,431,000.00 | | | | | | | | 1,080,000.00 | 2,511,000.00 |
| **Storm Water** | | | | | | | | | | | | | | | | | |
| **Developer Reimbursement Projects** | | | | | | | | | | | 1,957,666.00 | | | | | | 1,957,666.00 |
| D-02A - Upper Detention Basin - Fizgerald - 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** | **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 | 2,237,877.00 | 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 | 4,882,955.00 | 2,767.00 | 1,995,009.00 | 42,902,209.00 |
| Total Projected Revenue | 1,610,000.00 | 7,154,378.00 | - | 1,357,105.00 | 1,277,315.00 | 2,210,000.00 | 374,750.00 | 866,903.00 | 480,288.00 | 258,941.00 | 498,650.00 | 1,847,990.00 | - | - | - | - | 34,112,488.00 |
| Total Operating Expenses | (270,000.00) | - | (250,000.00) | - | | - | - | - | - | - | - | (737,993.00) | - | | | | (9,266,565.94) |
| Total Available Funds | 1,676,234.00 | 7,107,087.00 | (161,458.00) | 3,330,376.00 | 1,794,227.00 | 4,447,877.00 | 1,432,409.00 | 4,692,765.00 | 3,598,177.00 | 1,194,036.00 | 1,957,666.00 | 1,482,978.00 | 2,314,537.00 | 4,882,955.00 | 2,767.00 | 1,995,009.00 | 67,748,131.06 |
| Total CIP Requests | (1,570,000.00) | (7,116,124.00) | (234,000.00) | (3,312,710.00) | (1,794,227.00) | (2,577,089.00) | (1,432,409.00) | (2,055,710.00) | (2,950,750.00) | (380,300.00) | (1,957,666.00) | (1,241,622.00) | (5,796,000.00) | (8,825,000.00) | (5,000.00) | (4,083,000.00) | (45,331,607.00) |
| Reserve Percentage | | | | | | | | | | | | | | | | | |
| Operating Reserve | | | | | | | | | | | | | | | | | (1,648,245.50) |
| Interfund Transfers | | 213,200.00 | 565,000.00 | (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 | - | - | 1,647,680.00 | - | 2,625,485.00 | 636,338.00 | 812,439.00 | - | 241,356.00 | 18,537.00 | 57,955.00 | 7,767.00 | 1,012,009.00 | 7,268,574.00 |
| | | | | | | | | | | | | | | | | | |
| **Transportation** | | | | | | | | | | | | | | | | | |
| Annual Sidewalk New Construction and Repair | | | | | | 210,000.00 | | | | | | | | | | | 210,000.00 |
| **Developer Reimbursement Projects** | | | | | | | 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 | | | | | | | | | | | | | | | | | - |
| **Developer Reimbursement Projects** | | | | 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 |
| **Sewer** | | | | | | | | | | | | | | | | | |
| Callaway Drive Easement Road | | | | | | | | | | | | | | 60,000.00 | | | 60,000.00 |
| **Developer Reimbursement Projects** | | | | | | | | | 587,750.00 | | | | | | | | 587,750.00 |
| S-004 - 600 East - 1200 S to 1900 S (Hidden Ci 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 |
| **Water** | | | | | | | | | | | | | | | | | |
| **Developer Reimbursement Projects** | | | | | | | | 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 |
| **Capital Improvement Program Total** | **1,570,000.00** | **7,116,124.00** | **234,000.00** | **3,312,710.00** | **1,794,227.00** | **2,577,089.00** | **1,432,409.00** | **2,055,710.00** | **2,950,750.00** | **380,300.00** | **1,957,666.00** | **1,241,622.00** | **5,796,000.00** | **8,825,000.00** | **5,000.00** | **4,083,000.00** | **45,331,607.00** |



# Heber City

## Utility Rates Study Report

May 2024

ZIONS PUBLIC FINANCE, INC.

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## Summary Across Funds

### Key Takeaways from the Study

Heber City ("the City") is among the Wasatch Back's fastest growing communities, increasing 57 percent in population from 11,362 residents in 2010 to 17,865 as of 2022. At the same time, the City is facing the potential need for capital replacement of aging infrastructure. Further, inflationary trends have raised the cost of capital projects broadly. Therefore, increases are needed in Heber City's four key utilities funds of Water, Storm Water, Sewer, and Pressurized Irrigation.

The proposed rate structure provides revenue sufficiency, does not require further bonding, and allows each fund to achieve its currently budgeted capital plan.

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% |

SOURCE: ZPFI. AS OF MAY 2024.

Across the four funds, the study sought to minimize the impact on residents while still equipping the City to pursue essential capital investments. The table below highlights the change an average resident may experience in the future.

TABLE 2: WHAT WILL THE AVERAGE RESIDENT PAY EACH MONTH?

| What Will the Average Resident Pay Each Month? | | | | | | |
|---|---|---|---|---|---|---|
| **Fund** | **2024 (Current Bill)** | **2025** | **2026** | **2027** | **2028** | **2029** |
| Water Fund | $32.36 | $36.24 | $40.59 | $45.46 | $50.92 | $56.01 |
| Storm Water Fund | $15.20 | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Sewer Fund | $29.90 | $32.89 | $35.85 | $38.72 | $41.43 | $41.43 |
| Pressurized Irrigation Fund | $19.29 | $23.15 | $26.62 | $26.62 | $26.62 | $26.62 |
| **Total Across City Utilities** | **$96.75** | **$108.54** | **$120.63** | **$129.95** | **$139.84** | **$146.81** |
| **YoY % Change in Total Bill** | **0%** | **12%** | **11%** | **8%** | **8%** | **5%** |

SOURCE: ZPFI. AS OF MAY 2024.

This will allow each fund to continue to pursue its expected capital program, which is essential for replacing aging infrastructure and accommodating future growth.

TABLE 3: HEBER CITY 5-YEAR CAPITAL PLAN FOR WATER, STORM WATER, SEWER AND PRESSURIZED IRRIGATION FUNDS

| Heber City 5-Year Capital Plan for Water, Storm Water, Sewer and Pressurized Irrigation Funds | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Fund** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **Fund Total** |
| Water Fund | $5,466,000 | $3,550,043 | $2,324,367 | $1,797,145 | $2,901,551 | $3,306,266 | **$19,345,372** |
| Storm Water Fund | $100,000 | $298,640 | $29,900 | $402,227 | $793,560 | $581,841 | **$2,206,167** |
| Sewer Fund | $8,365,160 | $6,160,907 | $253,667 | $2,911,352 | $5,008,571 | $593,637 | **$23,293,294** |
| Pressurized Irrigation Fund | $4,498,130 | $7,732,523 | $769,183 | $383,353 | $57,895 | $59,764 | **$13,500,848** |
| **Annual Total** | **$18,429,290** | **$17,742,112** | **$3,377,116** | **$5,494,078** | **$8,761,576** | **$4,541,508** | |

SOURCE: ZPFI. AS OF MAY 2024.

### Background and Approach

Rates must be designed to keep up with these changes and must be structured to serve customer needs fairly and equitably. As such, Heber City has two components to its water rates: 1) a base rate charged to all customers monthly, and 2) a flow rate tied to actual demands placed on the system.

The approach used in this analysis is commonly referred to as a "revenue sufficiency model." All expenses (operating and capital) are first calculated, and then rates are structured to cover annual expenses, maintain sufficient debt service ratios, and to keep at least 180 days on hand in the water utility fund.

## Culinary Water Rates

The below sections summarize the current conditions and anticipated growth of Heber City's Water Fund. Additionally, two scenarios are presented the highlight the need for changes with respect to Water Fund rates.

### Growth Projections

Growth in culinary water equivalent residential connections (ERCs) is based on historical growth in the City and is projected at an average rate of 165 ERCs per year over the five-year period from 2025-2029.

TABLE 4: PROJECTED CULINARY ERC GROWTH

| Water ERC Growth | 2024 | 2029 |
|---|---|---|
| **Residential** | | |
| Residential .75" | 4,558 | 5,284 |
| Residential 1" | 187 | 217 |
| **Commercial** | | |
| Commercial 1.0" | 195 | 226 |
| Commercial 1.5" | 89 | 104 |
| Commercial 2.0" | 73 | 83 |
| Commercial 3.0" | 95 | 110 |
| Commercial 4.0" | 6 | 6 |
| Commercial 6.0" | 4 | 4 |
| Commercial 8.0" | 0 | 0 |
| Commercial 10.0" | 0 | 0 |

SOURCE: ZPFI. AS OF MAY 2024.

## Operating Expenses

Growth in operating expenses is conservatively projected at an average annual rate of five percent per year with a few exceptions. In fiscal year 2025, specific operating expense projections are included based on City staff input and anticipated 2025 budgets.

## Outstanding Debt

There is existing debt throughout the study period with the fund paying a portion of the 2018 Sales Tax Revenue Bond and servicing the 2022 Water Revenue Bond. Please see the table below for the Water Fund's existing debt schedule.

TABLE 5: EXISTING DEBT

| Water Fund Existing Debt | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| 2018 STR Bond Culinary Water Portion | $ 28,008 | $ 27,962 | $ 27,915 | $ 27,865 | $ 27,984 | $ 27,930 |
| 2018 STR Bond Impact Water Portion | $ 13,547 | $ 13,528 | $ 11,569 | $ 11,548 | $ 11,597 | $ 11,575 |
| 2022 Water Rev Bond | $ 828,868 | $ 828,143 | $ 828,661 | $ 828,376 | $ 828,506 | $ 829,018 |

SOURCE: ZPFI. AS OF MAY 2024.

## Capital Projects

As mentioned in the broader introduction, the City plans substantial water capital projects, with some projects focusing on replacement and others addressing new growth.

TABLE 6: WATER CAPITAL PROJECTS

| Water Fund Capital Projects | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Fiscal Year Total Budget | $ 5,466,000 | $ 3,550,043 | $ 2,324,367 | $ 1,797,145 | $ 2,901,551 | $ 3,306,266 |

SOURCE: ZPFI. AS OF MAY 2024.

## Rate Structuring

Current rates are structured as follows:

TABLE 7: CURRENT RATES

| RATE SCHEDULE | Current Amount |
|---|---|
| **Residential Base Rates** | |
| Residential .75" | $25.92 |
| Residential 1" | $25.92 |
| **Commercial Base Rates** | |
| Commercial .75" | $25.92 |
| Commercial 1.0" | $25.92 |
| Commercial 1.5" | $119.23 |
| Commercial 2.0" | $186.64 |
| Commercial 3.0" | $435.16 |

| | |
|---|---|
| Commercial 4.0" | $727.45 |
| Commercial 6.0" | $1,341.39 |
| Commercial 8.0" | $2,335.32 |
| Commercial 10.0" | $2,327.52 |
| **Residential Usage Rates** | **Price per 1,000 Gallons** |
| 0-7,000 | $0.92 |
| 7,001 - 12,000 | $1.14 |
| 12,001 - 19,000 | $1.66 |
| 19,001 - 35,000 | $2.06 |
| 35,001 - 70,000 | $2.39 |
| 70,001 - 999,999,999 | $2.80 |
| **Commercial Usage Rates** | **Price per 1,000 Gallons** |
| 0-7,000 | $1.03 |
| 7,001 - 999,999,999 | $2.17 |

SOURCE: ZPFI. AS OF MAY 2024.

## Proposed Rates

To ensure revenue sufficiency in the Water Fund over the coming five-year period rates increases will be required. The proposed structure is designed to allow the fund to maintain its expected capital projects program while also ensuring stable operations.

TABLE 8: PROPOSED RATES

| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| **Residential Base Rates** | | | | | |
| Residential .75" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Residential 1" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| **Commercial Base Rates** | | | | | |
| Commercial .75" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Commercial 1.0" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Commercial 1.5" | $133.54 | $149.56 | $167.51 | $187.61 | $206.37 |
| Commercial 2.0" | $209.04 | $234.12 | $262.22 | $293.68 | $323.05 |
| Commercial 3.0" | $487.38 | $545.86 | $611.37 | $684.73 | $753.21 |
| Commercial 4.0" | $814.74 | $912.51 | $1,022.01 | $1,144.66 | $1,259.12 |
| Commercial 6.0" | $1,502.36 | $1,682.64 | $1,884.56 | $2,110.70 | $2,321.77 |
| Commercial 8.0" | $2,615.56 | $2,929.43 | $3,280.96 | $3,674.67 | $4,042.14 |
| Commercial 10.0" | $2,606.82 | $2,919.64 | $3,270.00 | $3,662.40 | $4,028.64 |
| **Residential Usage Rates** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** |
| 0-7,000 | $1.03 | $1.15 | $1.29 | $1.45 | $1.59 |
| 7,001 - 12,000 | $1.28 | $1.43 | $1.60 | $1.79 | $1.97 |
| 12,001 - 19,000 | $1.86 | $2.08 | $2.33 | $2.61 | $2.87 |
| 19,001 - 35,000 | $2.31 | $2.58 | $2.89 | $3.24 | $3.57 |
| 35,001 - 70,000 | $2.68 | $3.00 | $3.36 | $3.76 | $4.14 |

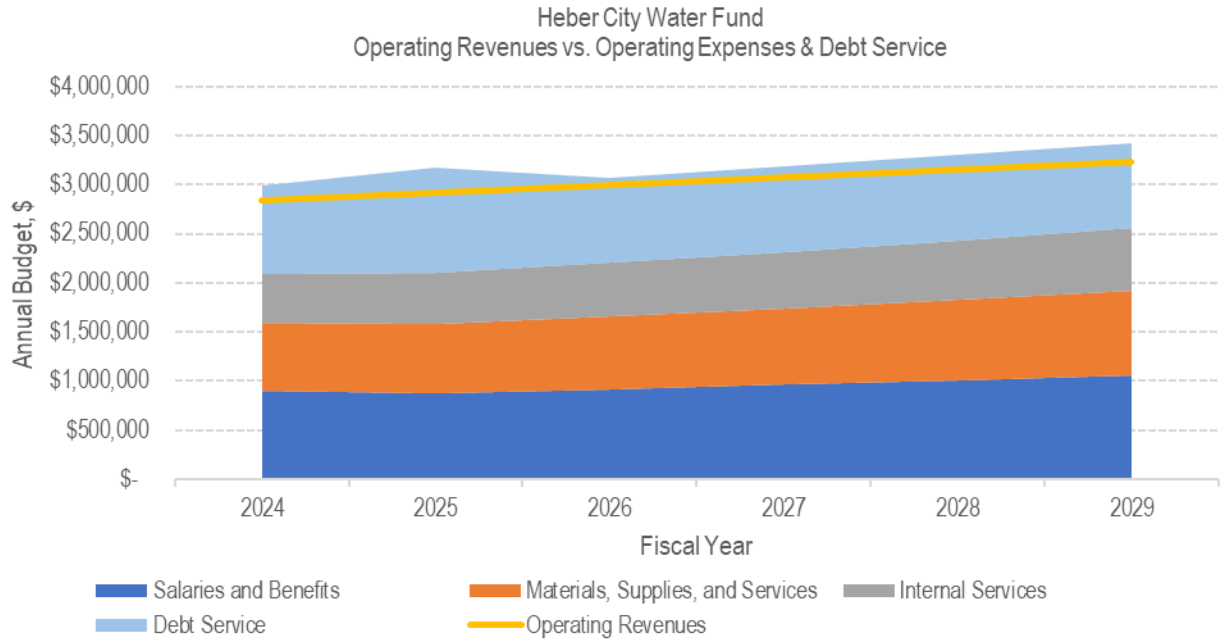
| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| 70,001 - 999,999,999 | $3.14 | $3.51 | $3.93 | $4.41 | $4.85 |
| **Commercial Usage Rates** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** |
| 0-7,000 | $1.15 | $1.29 | $1.45 | $1.62 | $1.78 |
| 7,001 - 999,999,999 | $2.43 | $2.72 | $3.05 | $3.41 | $3.76 |

SOURCE: ZPFI. AS OF MAY 2024.

## Option 1

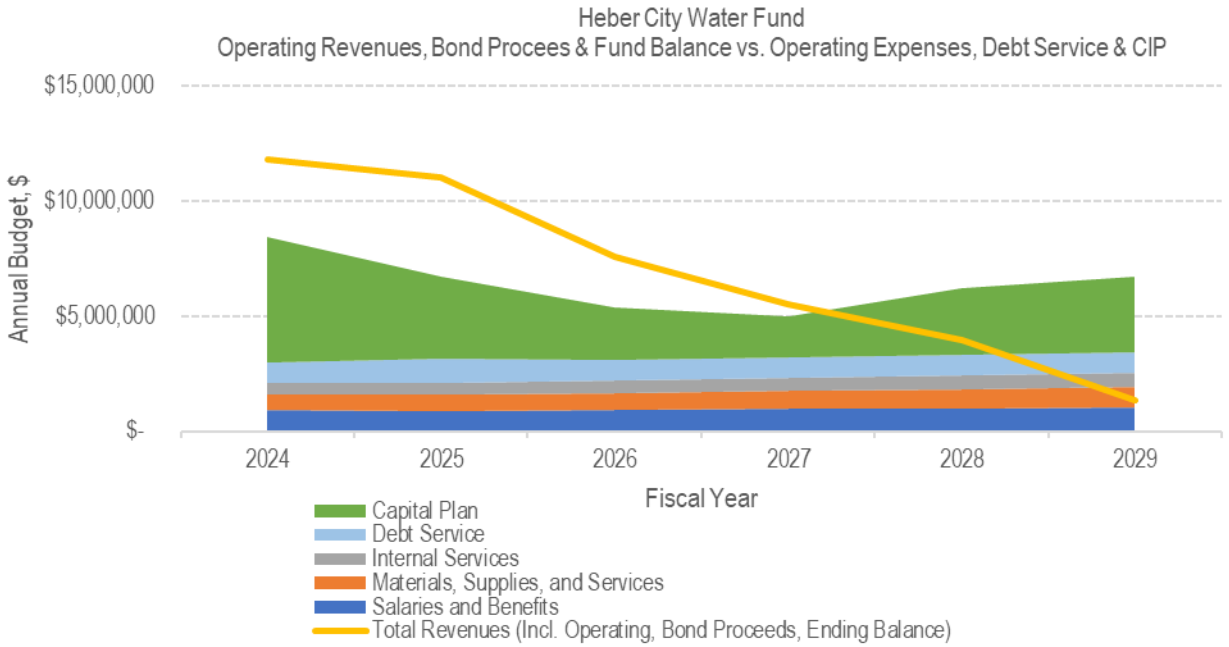
Option 1 is to implement no change to the existing rate structure. The tables and charts below illustrate that the fund would not be able to pay its operating expenses and could not afford its capital plan over the five-year-period if rates are unchanged.

CHART 1: HEBER CITY WATER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 2: HEBER CITY WATER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

Next, a table of key metrics also illuminates that this scenario is unsustainable given that debt service coverage ratios remain under 1.2 for the five-year-period and fund cash balances go negative by fiscal year 2027.

The most important metric to note in this scenario is that net revenues before debt service are mostly negative. This is clearly not sustainable and cannot be remedied with bonding. This scenario clearly shows that more needs to be done than just a one-time rate increase.

TABLE 9: WATER FUND KEY METRICS – OPTION 1

| Water Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $1,075,416 | $1,056,401 | $1,033,875 | $1,007,591 | $983,563 | $955,865 |
| Debt Service | ($1,070,633) | ($868,144) | ($867,789) | ($868,087) | ($868,523) | ($868,304) |
| Capital Expenses | ($3,550,043) | ($2,324,367) | ($1,797,145) | ($2,901,551) | ($3,306,266) | $0 |
| Ending Cash Balances | $7,858,660 | $4,313,400 | $2,177,290 | $546,231 | ($2,215,816) | ($5,407,041) |
| **Debt Service Coverage Ratio** | **1.13** | **1.00** | **1.22** | **1.19** | **1.16** | **1.13** |
| **Days Cash on Hand** | **1,372** | **749** | **360** | **86** | **(332)** | **(773)** |

SOURCE: ZPFI. AS OF MAY 2024.

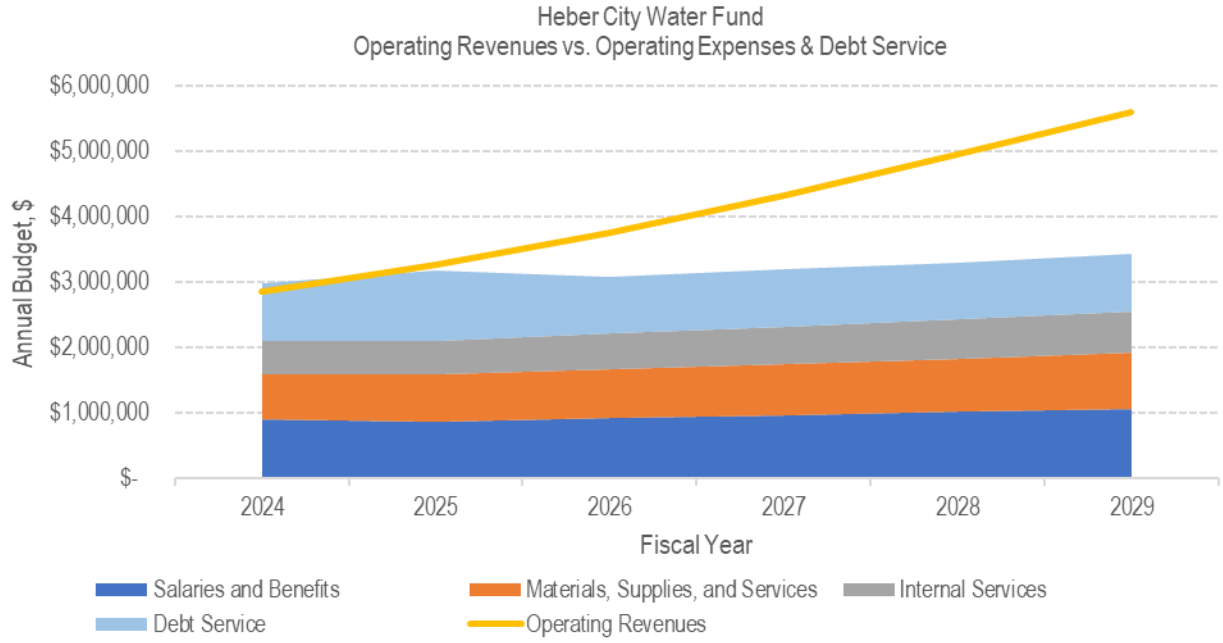
## Option 2

In Option 2 Zions sought to target three key factors:

1. Minimize or prevent need for additional bonding where possible
2. Target acceptable debt coverage for fiscal years 2025 – 2029
3. Target acceptable cash on hand through the end of 2029

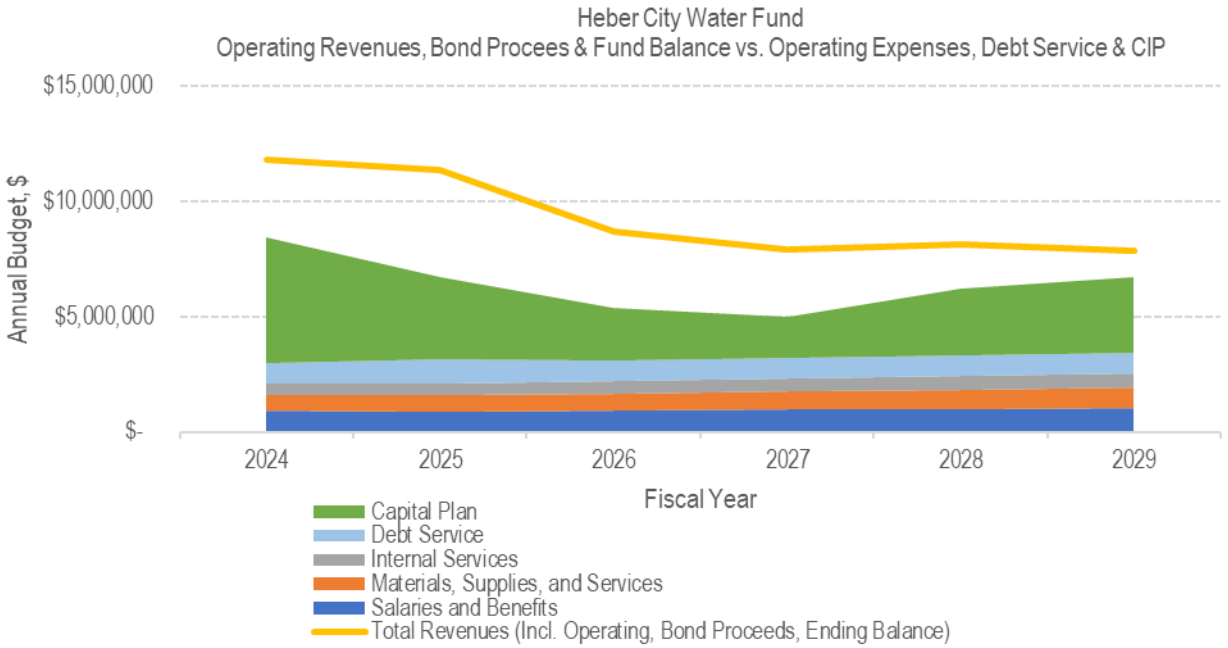
To this end, Zions recommendation is to implement a new rate structure with a 12 percent increase in fiscal year 2025 followed by 12, 12, 12 and 10 percent increases in each year from fiscal year 2026 to 2029 respectively. The charts below indicate that this path is more fiscally sustainable for the fund.

CHART 3: HEBER CITY WATER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 4: HEBER CITY WATER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

In this scenario, net revenues are healthy as is days cash on hand metric. This scenario provides flexibility to accomplish capital projects as needed with the existing cash balance and no additional debt service payments.

TABLE 10: WATER FUND KEY METRICS – OPTION 2

| Water Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $1,425,683 | $1,817,986 | $2,277,070 | $2,813,278 | $3,343,619 | $3,376,641 |
| Debt Service | ($1,070,633) | ($868,144) | ($867,789) | ($868,087) | ($868,523) | ($868,304) |
| Capital Expenses | ($3,550,043) | ($2,324,367) | ($1,797,145) | ($2,901,551) | ($3,306,266) | $0 |
| Ending Cash Balances | $7,858,660 | $4,663,667 | $3,289,142 | $2,901,277 | $1,944,918 | $1,113,748 |
| **Debt Service Coverage Ratio** | **1.13** | **1.33** | **2.09** | **2.62** | **3.24** | **3.85** |
| **Days Cash on Hand** | **1,372** | **810** | **544** | **457** | **292** | **159** |

SOURCE: ZPFI. AS OF MAY 2024.

## Storm Water Rates

The below sections summarize the current conditions and anticipated growth of Heber City's Storm Water Fund. The Storm Water Fund has the smoothest expected path of capital investment currently among the City's four large utility-related funds. Additionally, two scenarios are presented the highlight the need for changes with respect to Storm Water Fund rates.

### Growth Projections

Growth in storm water equivalent residential connections (ERCs) is based on historical growth in the District and is projected at a rate of 112 ERCs per year.

TABLE 11: PROJECTED STORM WATER ERC GROWTH

| Storm Water ERC Growth | 2024 | 2029 |
|---|---|---|
| Single-Family Unit | 4,952 | 5,467 |
| Multi-Family = <1 acre | 84 | 93 |
| Multi-Family > 1 acre | 0 | 0 |
| Non-Residential = <1 acre | 97 | 107 |
| Non-Residential = > 1 acre | 226 | 250 |
| Maximum Fee per any Parcel | 11 | 11 |

SOURCE: ZPFI. AS OF MAY 2024.

### Operating Expenses

Growth in operating expenses is projected at an average annual rate of three percent per year with a few exceptions. In fiscal year 2025, specific operating expense projections are included based on Staff input and anticipated 2025 budgets.

### Outstanding Debt

There is a small amount of existing debt throughout the study period with the fund paying a portion of the 2018 Sales Tax Revenue Bond. Please see the table below for the Water Fund's existing debt schedule.

TABLE 12: EXISTING DEBT

| Storm Water Fund Existing Debt | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| 2018 STR Bond Storm Water Portion | $25,516 | $25,480 | $21,789 | $21,751 | $21,844 | $21,801 |

SOURCE: ZPFI. AS OF MAY 2024.

## Capital Projects

Capital projects within the Storm Water Fund are currently budgeted with the annual Ditch/Storm Drain Improvements project taking up the bulk of the capital funding. Additionally, many of these expenses are planned in the post 2027 phase of the five-year-period.

TABLE 13: STORM WATER CAPITAL PROJECTS

| Storm Water Fund Capital Projects | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Fiscal Year Total Budget | $100,000 | $298,640 | $29,900 | $402,227 | $793,560 | $581,841 |

SOURCE: ZPFI. AS OF MAY 2024.

## Rate Structuring

Current rates are structured as follows:

TABLE 14: CURRENT RATES

| RATE SCHEDULE | Current |
|---|---|
| Single-Family Unit | $15.20 |
| Multi-Family = <1 acre | $15.20 |
| Multi-Family > 1 acre | $11.83 |
| Non-Residential = <1 acre | $15.20 |
| Non-Residential = > 1 acre | $11.83 |
| Maximum Fee per any Parcel | $125.90 |

SOURCE: ZPFI. AS OF MAY 2024.

## Proposed Rates

To ensure revenue sufficiency in the Water Fund over the coming five-year period rates increases will be required. The proposed structure is designed to allow the fund to maintain its expected capital projects program while also ensuring stable operations.

TABLE 15: PROPOSED RATES

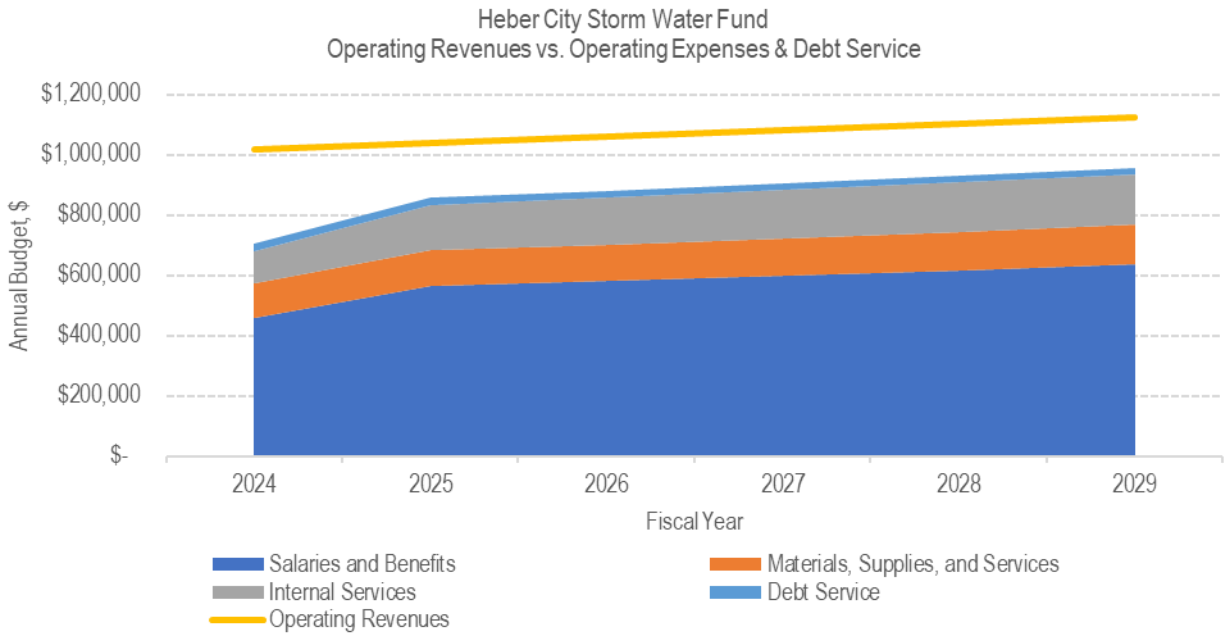
| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| Single-Family Unit | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Multi-Family = <1 acre | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Multi-Family > 1 acre | $12.66 | $13.67 | $14.90 | $16.24 | $17.70 |
| Non-Residential = <1 acre | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Non-Residential = > 1 acre | $12.66 | $13.67 | $14.90 | $16.24 | $17.70 |
| Maximum Fee per any Parcel | $134.71 | $145.49 | $158.58 | $172.86 | $188.41 |

SOURCE: ZPFI. AS OF MAY 2024.

## Option 1

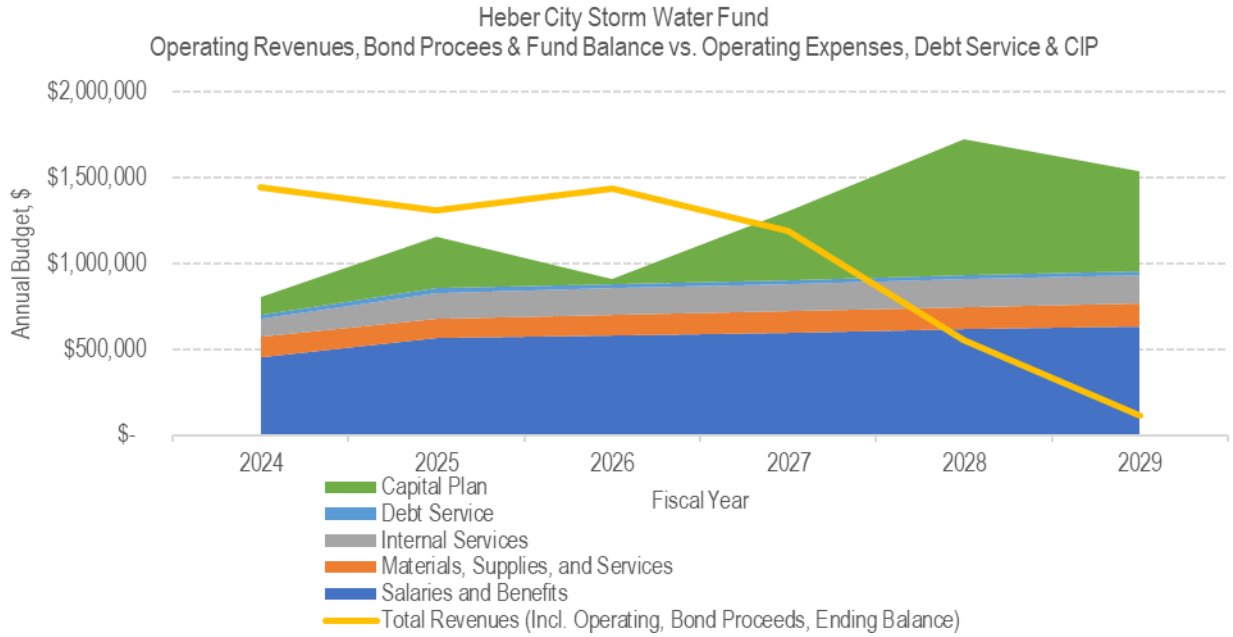
Option 1 is to implement no change to the existing rate structure. The tables and charts below illustrate that the fund can pay its operating expenses but could not afford its capital plan over the five-year-period if rates are unchanged.

CHART 5: HEBER CITY STORM WATER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 6: HEBER CITY STORM WATER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

Next, a table of key metrics also illuminates that this scenario is unsustainable from the perspective of cash-on-hand, which diminishes to negative territory after fiscal year 2027.

TABLE 16: STORM WATER FUND KEY METRICS – OPTION 1

| Storm Water Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $301,649 | $167,921 | $162,736 | $157,199 | $151,293 | $145,006 |
| Debt Service | ($25,516) | ($25,480) | ($21,789) | ($21,751) | ($21,844) | ($21,801) |
| Capital Expenses | ($100,000) | ($298,640) | ($29,900) | ($402,227) | ($793,560) | ($581,841) |
| Ending Cash Balances | $467,467 | $311,267 | $422,314 | $155,535 | ($508,575) | ($967,212) |
| **Debt Service Coverage Ratio** | **11.82** | **6.59** | **7.47** | **7.23** | **6.93** | **6.65** |
| **Days Cash on Hand** | **252** | **137** | **180** | **64** | **(204)** | **(377)** |

SOURCE: ZPFI. AS OF MAY 2024.

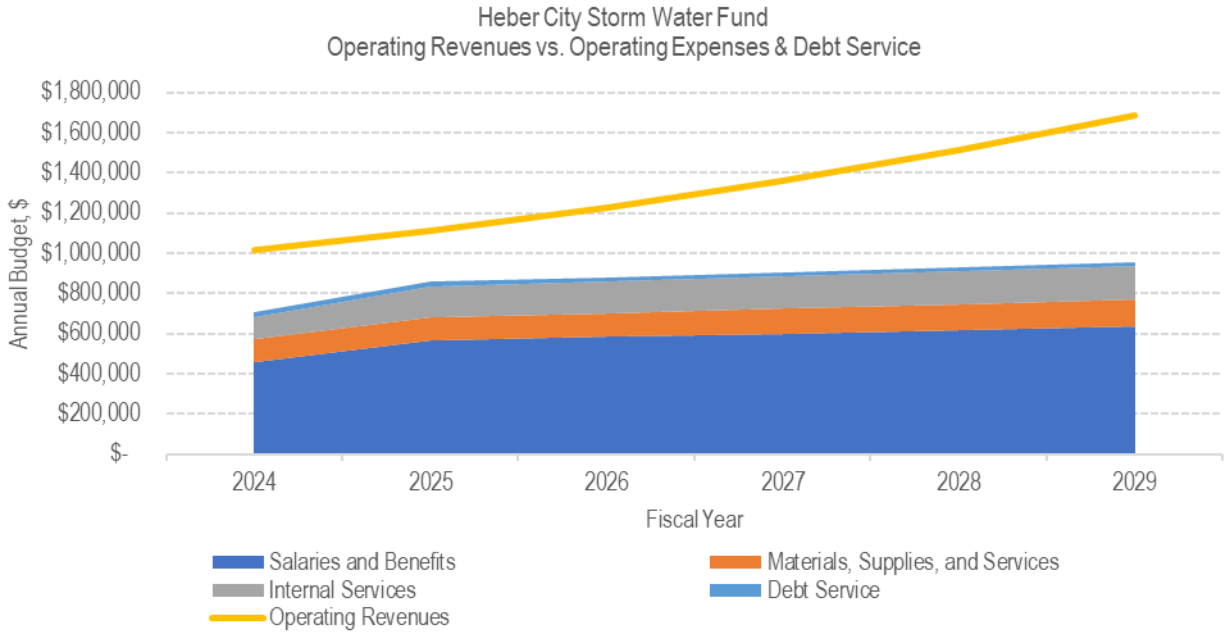
## Option 2

In Option 2 Zions sought to target three key factors:

1. Minimize or prevent need for additional bonding where possible
2. Target acceptable debt coverage for fiscal years 2025 – 2029
3. Target acceptable cash on hand through the end of 2029

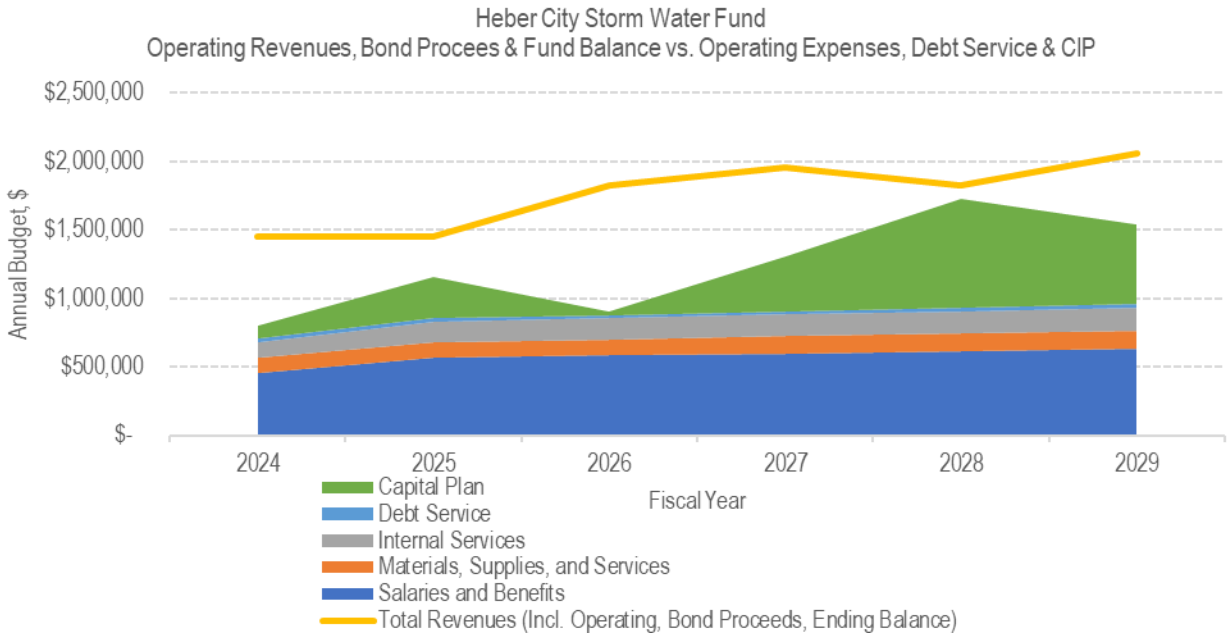
To this end, Zions recommendation is to implement a new rate structure with a 7 percent increase in fiscal year 2025 followed by 8, 9, 9 and 9 percent increases in each year from fiscal year 2026 to 2029 respectively. The charts below indicate that this path is more fiscally sustainable for the fund.

CHART 7: HEBER CITY STORM WATER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 8: HEBER CITY STORM WATER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

In this scenario, net revenues are healthy as is the days cash on hand metric. This scenario provides flexibility to accomplish capital projects as needed with the existing cash balance and no additional debt service payments.

TABLE 17: STORM WATER FUND KEY METRICS – OPTION 2

| Storm Water Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $301,649 | $237,060 | $319,497 | $423,971 | $542,226 | $675,866 |
| Debt Service | ($25,516) | ($25,480) | ($21,789) | ($21,751) | ($21,844) | ($21,801) |
| Capital Expenses | ($100,000) | ($298,640) | ($29,900) | ($402,227) | ($793,560) | ($581,841) |
| Ending Cash Balances | $467,467 | $380,407 | $648,215 | $648,208 | $375,030 | $447,254 |
| **Debt Service Coverage Ratio** | **11.82** | **9.30** | **14.66** | **19.49** | **24.82** | **31.00** |
| **Days Cash on Hand** | **252** | **167** | **276** | **268** | **151** | **174** |

SOURCE: ZPFI. AS OF MAY 2024.

# Sewer Rates

## Growth Projections

Growth in equivalent residential connections (ERCs) is based on historical growth in the City and is projected at an average rate of 114 ERCs per year over the five-year period from 2025-2029.

TABLE 18: PROJECTED SEWER ERC GROWTH

| Sewer ERC Growth | 2024 | 2029 |
|---|---|---|
| Base | 5,490 | 6,062 |

SOURCE: ZPFI. AS OF MAY 2024.

## Operating Expenses

Growth in operating expenses is conservatively projected at an average annual rate of five percent per year with a few exceptions. In fiscal year 2025, specific operating expense projections are included based on Staff input and anticipated 2025 budgets.

## Outstanding Debt

There is existing debt throughout the study period with the fund paying a portion of the 2018 Sales Tax Revenue Bond, the 2020 Equipment Note and servicing the 2022 and 2023 Sewer Revenue Bonds. Please see the table below for the Sewer Fund's existing debt schedule.

TABLE 19: EXISTING DEBT

| Sewer Fund Existing Debt | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| 2018 STR Bond Sewer Water Portion | $26,846 | $26,802 | $26,756 | $26,709 | $26,823 | $26,771 |
| 2018 STR Bond Sewer Impact Portion | $11,126 | $11,107 | $11,089 | $11,069 | $11,116 | $11,095 |
| 2020 Sewer Equip Note | $67,757 | $67,757 | $67,757 | $67,757 | $67,757 | $67,757 |
| 2022 Sewer Rev Bond | $356,295 | $355,875 | $356,410 | $355,885 | $356,315 | $355,685 |
| 2023 Sewer Rev Bond | $316,826 | $315,970 | $316,895 | $316,760 | $316,580 | $316,355 |
| **Total** | **$778,850** | **$777,511** | **$778,906** | **$778,179** | **$778,591** | **$777,662** |

SOURCE: ZPFI. AS OF MAY 2024.

## Capital Projects

As mentioned in the broader introduction, the City plans substantial sewer capital projects, with some projects focusing on replacement and others addressing new growth.

TABLE 20: CAPITAL PROJECTS

| Sewer Fund Capital Projects | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Fiscal Year Total Budget | $8,365,160 | $6,160,907 | $253,667 | $2,911,352 | $5,008,571 | $593,637 |

SOURCE: ZPFI. AS OF MAY 2024.

## Rate Structuring

Current rates are structured as follows:

TABLE 21: CURRENT RATES

| RATE SCHEDULE | Current |
|---|---|
| Base Only | $29.73 |
| Volume Charge | $1.69 |

SOURCE: ZPFI. AS OF MAY 2024.

## Proposed Rates

To ensure revenue sufficiency in the Sewer Fund over the coming five-year period rates increases will be required. The proposed structure is designed to allow the fund to maintain its expected capital projects program while also ensuring stable operations.

TABLE 22: PROPOSED RATES

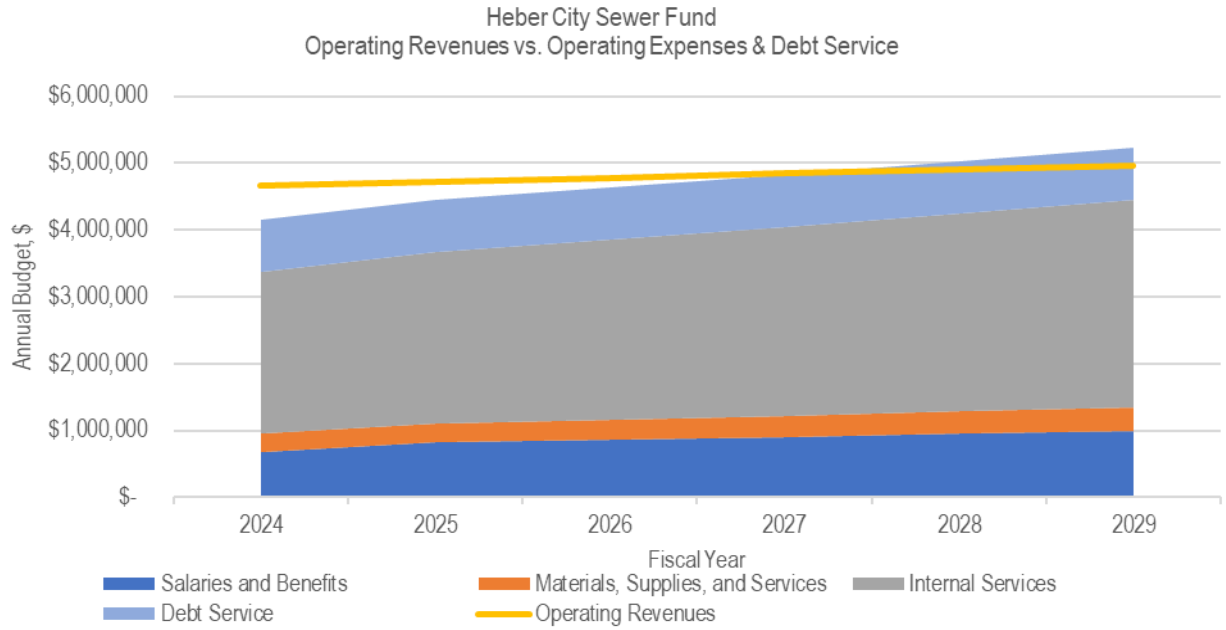
| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| Base Only | $32.70 | $35.65 | $38.50 | $41.19 | $41.19 |
| Volume Charge | $1.86 | $2.03 | $2.19 | $2.34 | $2.34 |

SOURCE: ZPFI. AS OF MAY 2024.

## Option 1

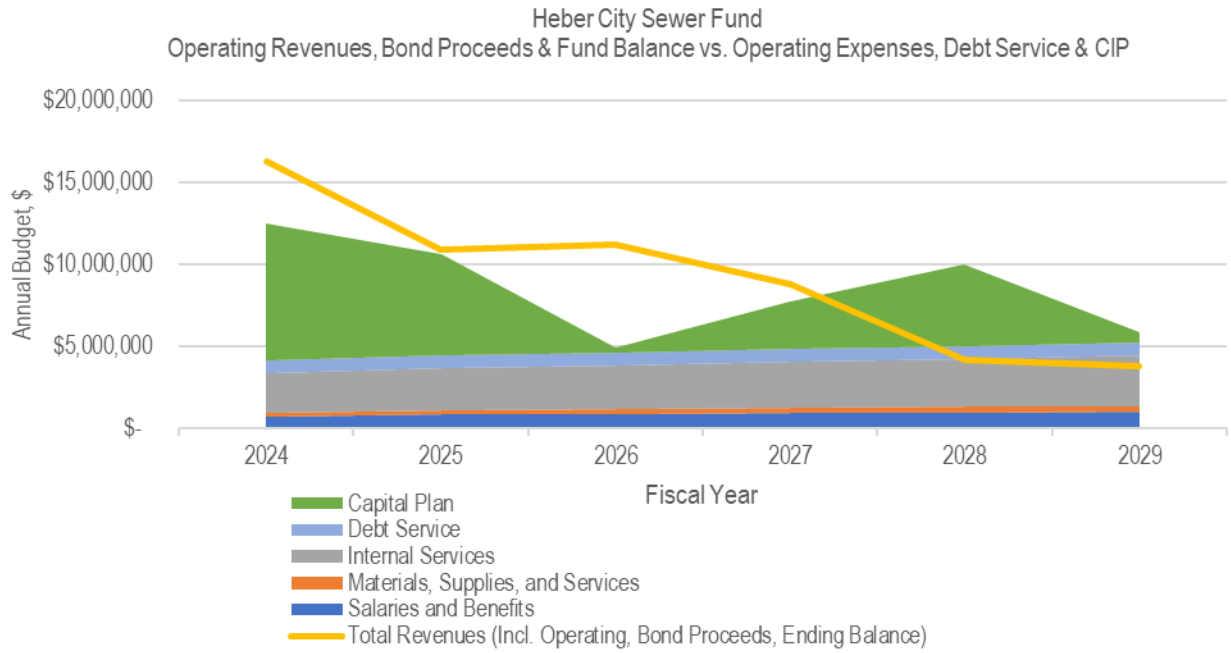
Option 1 is to implement no change to the existing rate structure. The tables and charts below illustrate that the fund would be able to pay its operating expenses in the near term, but after 2027 this trend would change. Similarly, after 2027 the fund would not be able to afford its capital plan over the five-year-period.

CHART 9: HEBER CITY SEWER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 10: HEBER CITY SEWER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

Next, a table of key metrics also illuminates that this scenario is unsustainable given that debt service coverage ratio go under 1.2 by 2029 and cash balances would go negative by 2028.

TABLE 23: SEWER FUND KEY METRICS – OPTION 1

| Sewer Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $1,691,535 | $1,449,235 | $1,329,207 | $1,201,063 | $1,067,078 | $921,831 |
| Debt Service | ($778,850) | ($777,511) | ($778,906) | ($778,179) | ($778,591) | ($777,662) |
| Capital Expenses | ($8,365,160) | ($6,160,907) | ($253,667) | ($2,911,352) | ($5,008,571) | ($593,637) |
| Ending Cash Balances | $11,253,869 | $5,764,686 | $6,061,320 | $3,572,851 | ($1,147,232) | ($1,596,700) |
| **Debt Service Coverage Ratio** | **2.17** | **1.86** | **1.71** | **1.54** | **1.37** | **1.19** |
| **Days Cash on Hand** | **1,220** | **574** | **575** | **323** | **(99)** | **(131)** |

SOURCE: ZPFI. AS OF MAY 2024.

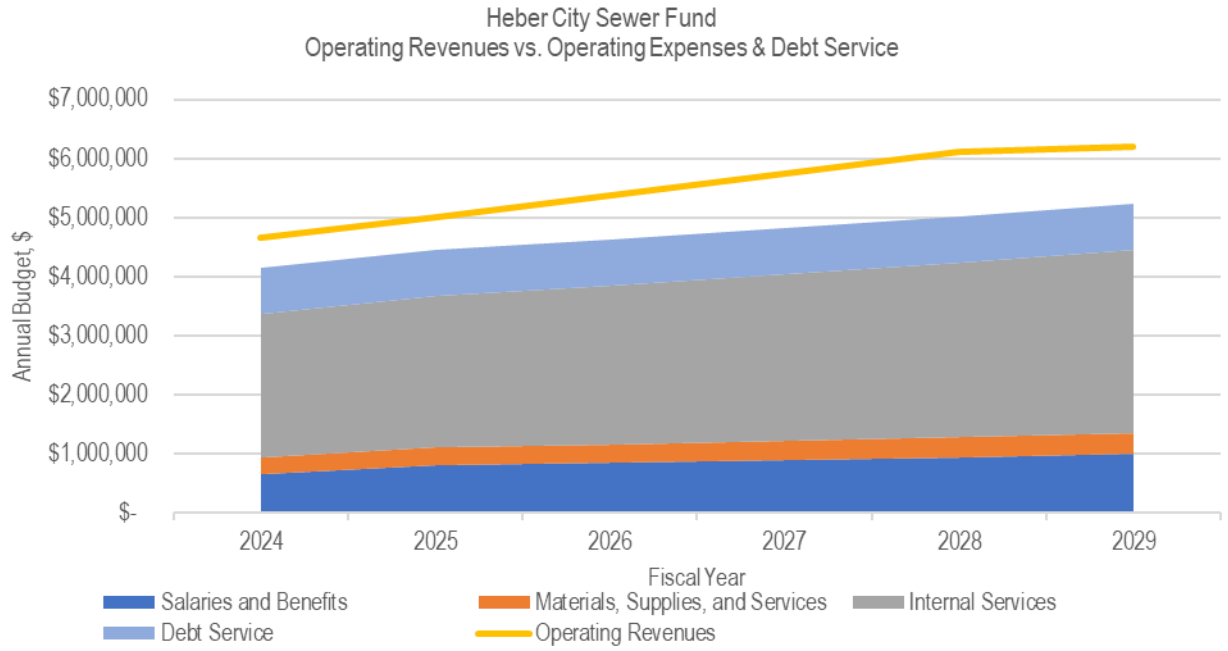
## Option 2

In Option 2 Zions sought to target three key factors:

1. Minimize or prevent need for additional bonding where possible
2. Target acceptable debt coverage for fiscal years 2028 – 2029
3. Target acceptable cash on hand through the end of 2029

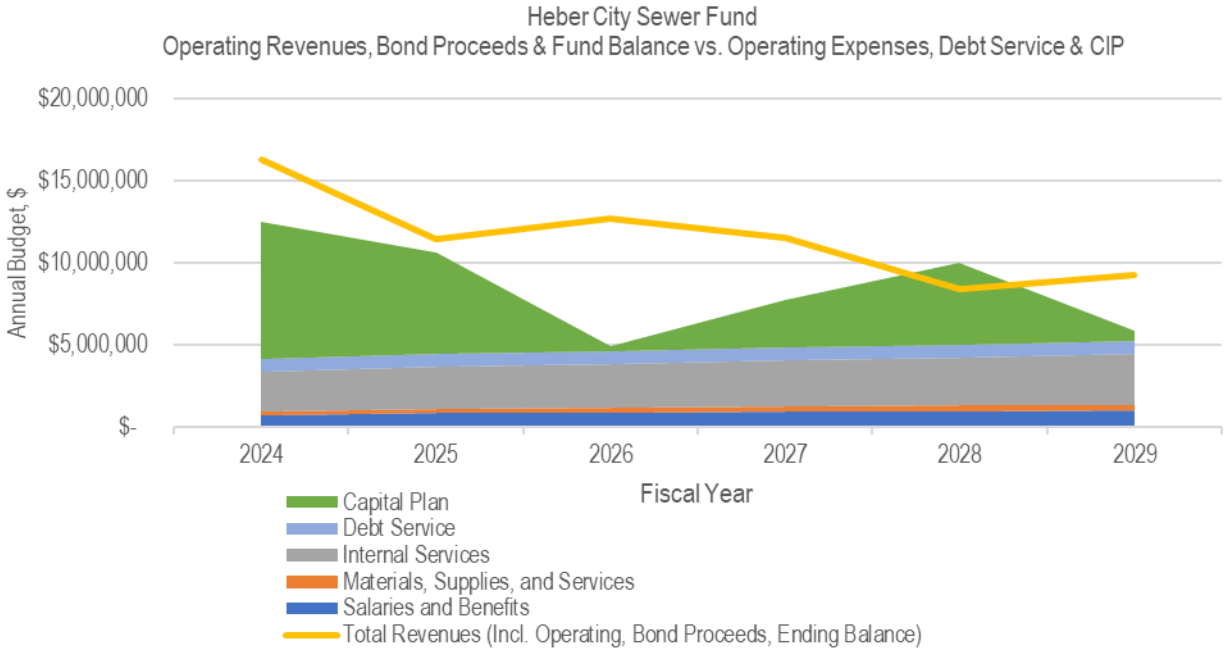
To this end, Zions recommendation is to implement a new rate structure with a 10 percent increase in fiscal year 2025 followed by 9, 8, 7 and 0 percent increases in each year from fiscal year 2026 to 2029 respectively. The charts below indicate that this path is more fiscally sustainable for the fund.

CHART 11: HEBER CITY SEWER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 12: HEBER CITY SEWER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

In this scenario, net revenues are healthy as are debt service coverage ratios and the days cash on hand metric. This scenario provides flexibility to accomplish capital projects as needed with the existing cash balance and no additional debt service payments.

TABLE 24: SEWER FUND KEY METRICS - OPTION 2 KEY METRICS

| Sewer Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $1,691,535 | $1,743,786 | $1,927,087 | $2,104,812 | $2,272,324 | $2,151,210 |
| Debt Service | ($778,850) | ($777,511) | ($778,906) | ($778,179) | ($778,591) | ($777,662) |
| Capital Expenses | ($8,365,160) | ($6,160,907) | ($253,667) | ($2,911,352) | ($5,008,571) | ($593,637) |
| Ending Cash Balances | $11,253,869 | $6,059,237 | $6,953,751 | $5,369,031 | $1,854,193 | $2,634,104 |
| **Debt Service Coverage Ratio** | **2.17** | **2.24** | **2.47** | **2.70** | **2.92** | **2.77** |
| **Days Cash on Hand** | **1,220** | **603** | **659** | **485** | **159** | **216** |

SOURCE: ZPFI. AS OF MAY 2024.

# Pressurized Irrigation Rates

## Growth Projections

Growth in equivalent residential connections (ERCs) is based on historical growth in the City and is projected at an average rate of 0.75 ERCs per year over the five-year period from 2025-2029.

TABLE 25: PROJECTED ERC GROWTH

| Pressurized Irrigation ERC Growth | 2024 | 2029 |
|---|---|---|
| 0-6000 | 463 | 511 |
| 6001-9999 | 1,548 | 1,709 |
| 10000-14999 | 882 | 974 |
| 15000-19999 | 265 | 293 |
| More than 20,000 per 1K sf | 103 | 114 |
| Non-Residential Irrigation - per sf | 36 | 40 |

SOURCE: ZPFI. AS OF MAY 2024.

## Operating Expenses

Growth in operating expenses is conservatively projected at an average annual rate of five percent per year with a few exceptions. In fiscal year 2025, specific operating expense projections are included based on Staff input and anticipated 2025 budgets.

## Outstanding Debt

There is existing debt throughout the study period with the fund paying a portion of the 2018 Sales Tax Revenue Bond and servicing the 2022 and 2024 Pressurized Irrigation Revenue Bond. Please see the table below for the Pressurized Irrigation Fund's existing debt schedule.

TABLE 26: EXISTING DEBT

| Pressurized Irrigation Fund Existing Debt | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| 2018 STR Bond PI Operating Portion | $3,138 | $3,133 | $3,127 | $3,122 | $3,135 | $3,129 |
| 2018 STR Bond PI Impact Portion | $3,355 | $3,350 | $3,127 | $3,122 | $3,135 | $3,129 |
| 2022 PI Rev Bond | $179,905 | $180,180 | $180,425 | $180,640 | $179,825 | $179,995 |
| 2024 PI Rev Bond | $0 | $21,250 | $116,750 | $116,770 | $116,780 | $116,780 |
| **Total** | **$186,398** | **$207,913** | **$303,430** | **$303,654** | **$302,875** | **$303,033** |

SOURCE: ZPFI. AS OF MAY 2024.

## Capital Projects

As mentioned in the broader introduction, the City plans substantial water capital projects, with some projects focusing on replacement and others addressing new growth.

TABLE 27: PRESSURIZED IRRIGATION CAPITAL PROJECTS

| Pressurized Irrigation Fund Capital Projects | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Fiscal Year Total Budget | $4,498,130 | $7,732,523 | $349,066 | $383,353 | $57,895 | $59,764 |

SOURCE: ZPFI. AS OF MAY 2024.

## Rate Structuring

Current rates are structured as follows:

TABLE 28: CURRENT RATES

| RATE SCHEDULE | Current |
|---|---|
| 0-6000 | $11.57 |
| 6001-9999 | $19.29 |
| 10000-14999 | $28.87 |
| 15000-19999 | $38.46 |
| More than 20,000 per 1K sf | $48.15 |
| Non-Residential Irrigation - per sf | $0.01 |

SOURCE: ZPFI. AS OF MAY 2024.

## Proposed Rates

To ensure revenue sufficiency in the Pressurized Irrigation Fund over the coming five-year period rates increases will be required. The proposed structure is designed to allow the fund to maintain its expected capital projects program while also ensuring stable operations.

TABLE 29: PROPOSED RATES

| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| 0-6000 | $12.15 | $12.76 | $12.76 | $12.76 | $12.76 |
| 6001-9999 | $20.25 | $21.27 | $21.27 | $21.27 | $21.27 |
| 10000-14999 | $30.31 | $31.83 | $31.83 | $31.83 | $31.83 |
| 15000-19999 | $40.38 | $42.40 | $42.40 | $42.40 | $42.40 |
| More than 20,000 per 1K sf | $50.56 | $53.09 | $53.09 | $53.09 | $53.09 |
| Non-Residential Irrigation - per sf | $0.01 | $0.01 | $0.01 | $0.01 | $0.01 |

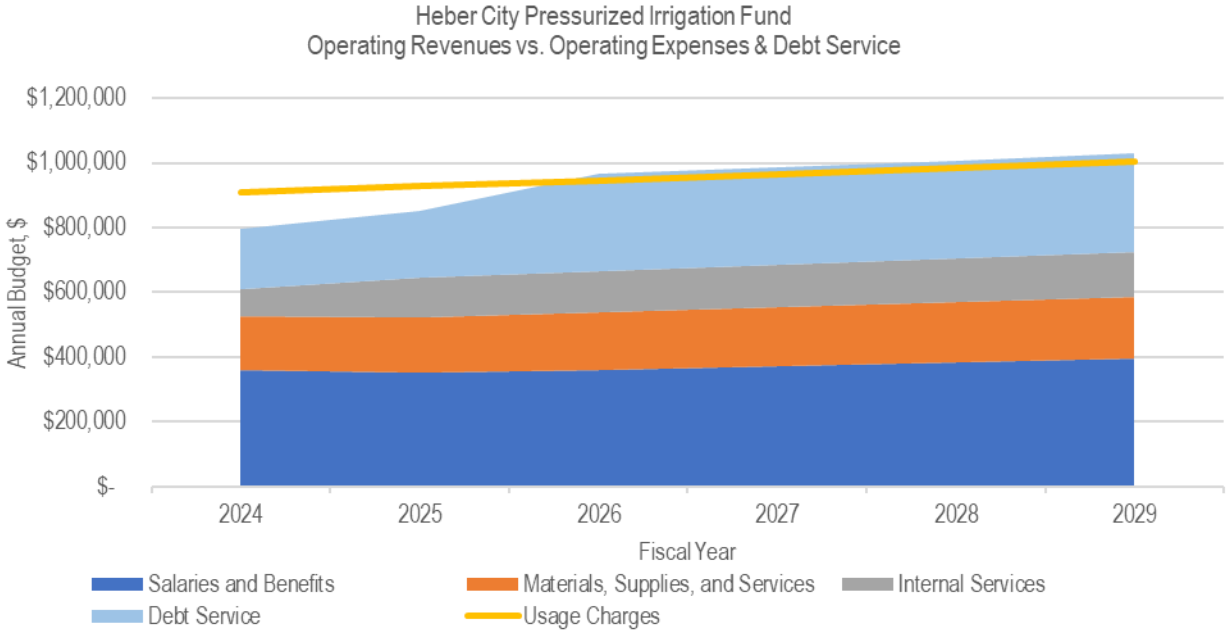
SOURCE: ZPFI. AS OF MAY 2024.

## Option 1

Option 1 is to implement no change to the existing rate structure. The tables and charts below illustrate that the fund would be able to pay its operating expenses in the near term, but after 2027 this trend

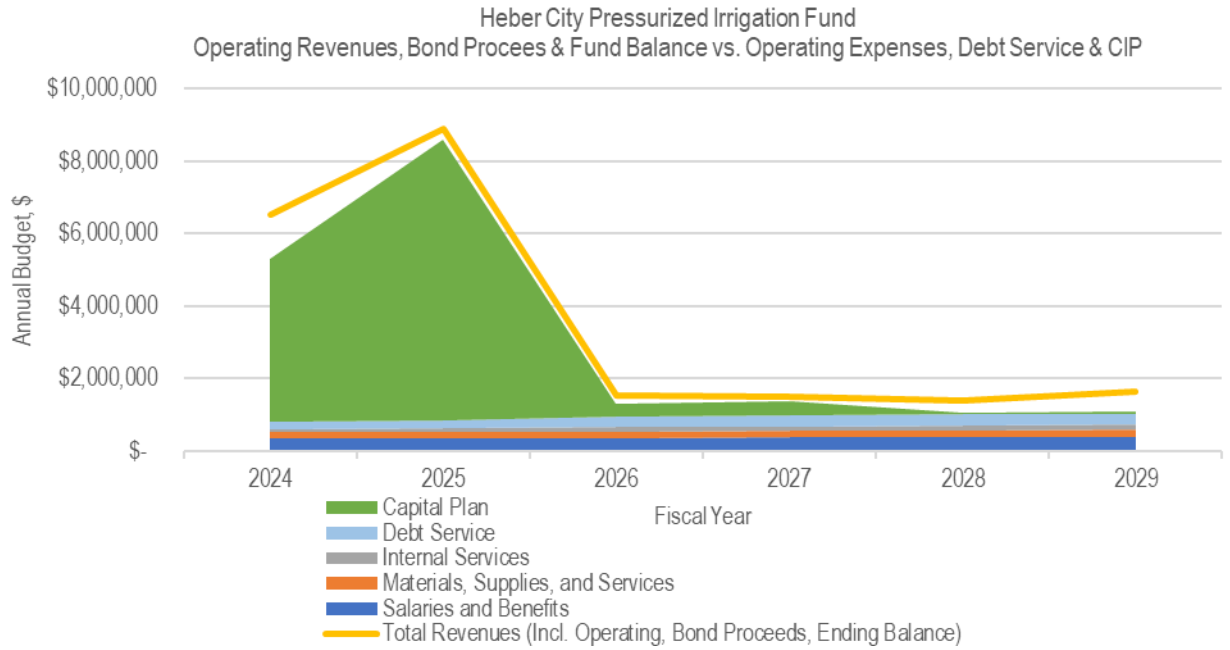
would change. Similarly, after 2027 the fund would not be able to afford its capital plan over the five-year-period.

CHART 13: HEBER CITY PRESSURIZED IRRIGATION FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 14: HEBER CITY PRESSURIZED IRRIGATION FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

Next, a table of key metrics also illuminates that this scenario is unsustainable given that debt service coverage ratio go under 1.2 by 2029 and cash balances would go negative by 2028.

TABLE 30: PRESSURIZED IRRIGATION FUND KEY METRICS – OPTION 1

| Pressurized Irrigation Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $3,850,562 | $4,729,929 | $574,169 | $574,730 | $575,104 | $575,280 |
| Debt Service | ($186,398) | ($207,913) | ($303,430) | ($303,654) | ($302,875) | ($303,033) |
| Capital Expenses | ($4,498,130) | ($7,732,523) | ($349,066) | ($383,353) | ($57,895) | ($59,764) |
| Ending Cash Balances | $3,524,991 | $314,484 | $236,157 | $123,881 | $338,214 | $550,697 |
| **Debt Service Coverage Ratio** | **20.66** | **22.75** | **1.89** | **1.89** | **1.90** | **1.90** |
| **Days Cash on Hand** | **2,104** | **178** | **130** | **66** | **175** | **277** |

SOURCE: ZPFI. AS OF MAY 2024.

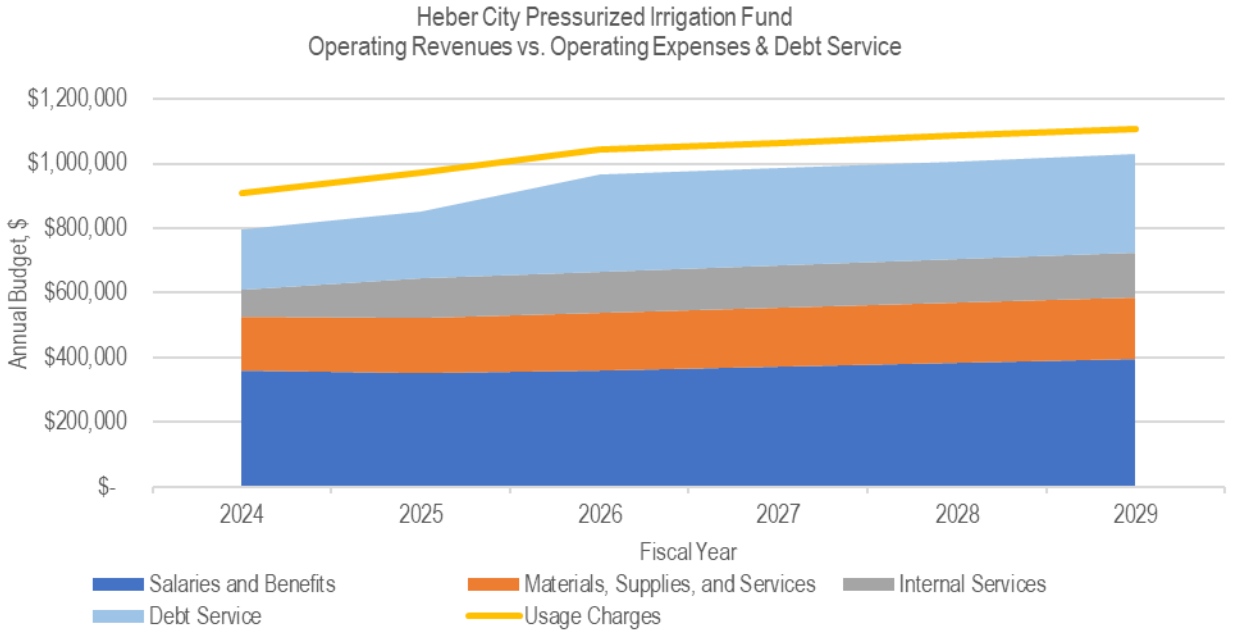
## Option 2

In Option 2 Zions sought to target three key factors:

1. Minimize or prevent need for additional bonding where possible
2. Target acceptable debt coverage for fiscal years 2028 – 2029
3. Target acceptable cash on hand through the end of 2029

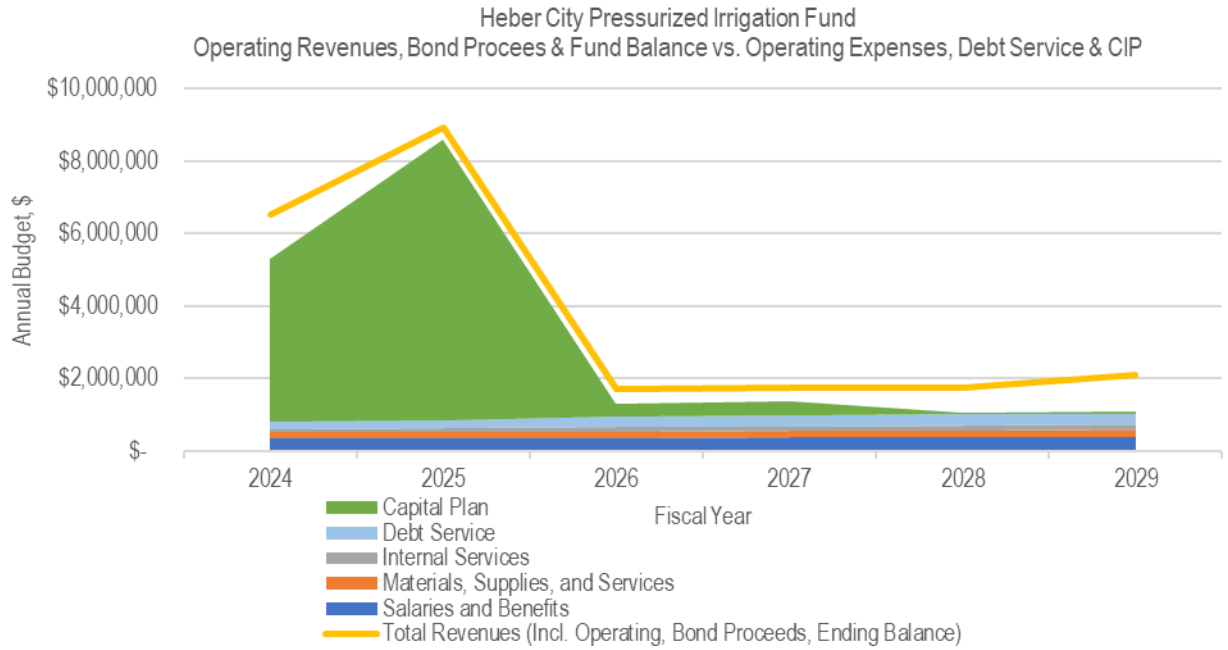
To this end, Zions recommendation is to implement a new rate structure with a 5 percent increase in fiscal year 2025 followed by 5, 0, 0 and 0 percent increases in each year from fiscal year 2026 to 2029 respectively. The charts below indicate that this path is more fiscally sustainable for the fund.

CHART 15: HEBER CITY PRESSURIZED IRRIGATION FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 16: HEBER CITY PRESSURIZED IRRIGATION FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

In this scenario, net revenues are healthy as are debt service coverage ratios and the days cash on hand metric. This scenario provides flexibility to accomplish capital projects as needed with the existing cash balance and no additional debt service payments.

TABLE 31: PRESSURIZED IRRIGATION FUND KEY METRICS - OPTION 2 KEY METRICS

| Pressurized Irrigation Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $3,850,562 | $4,776,338 | $671,211 | $673,714 | $676,067 | $678,262 |
| Debt Service | ($186,398) | ($207,913) | ($303,430) | ($303,654) | ($302,875) | ($303,033) |
| Capital Expenses | ($4,498,130) | ($7,732,523) | ($349,066) | ($383,353) | ($57,895) | ($59,764) |
| Ending Cash Balances | $3,524,991 | $360,894 | $379,609 | $366,316 | $681,613 | $997,078 |
| **Debt Service Coverage Ratio** | **20.66** | **22.97** | **2.21** | **2.22** | **2.23** | **2.24** |
| **Days Cash on Hand** | **2,104** | **204** | **209** | **195** | **353** | **501** |

SOURCE: ZPFI. AS OF MAY 2024.

# Appendix

## Water Fund Proposed Rates

| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| **Residential Base Rates** | | | | | |
| Residential .75" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Residential 1" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| **Commercial Base Rates** | | | | | |
| Commercial .75" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Commercial 1.0" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Commercial 1.5" | $133.54 | $149.56 | $167.51 | $187.61 | $206.37 |
| Commercial 2.0" | $209.04 | $234.12 | $262.22 | $293.68 | $323.05 |
| Commercial 3.0" | $487.38 | $545.86 | $611.37 | $684.73 | $753.21 |
| Commercial 4.0" | $814.74 | $912.51 | $1,022.01 | $1,144.66 | $1,259.12 |
| Commercial 6.0" | $1,502.36 | $1,682.64 | $1,884.56 | $2,110.70 | $2,321.77 |
| Commercial 8.0" | $2,615.56 | $2,929.43 | $3,280.96 | $3,674.67 | $4,042.14 |
| Commercial 10.0" | $2,606.82 | $2,919.64 | $3,270.00 | $3,662.40 | $4,028.64 |
| **Residential Usage Rates** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** |
| 0-7,000 | $1.03 | $1.15 | $1.29 | $1.45 | $1.59 |
| 7,001 - 12,000 | $1.28 | $1.43 | $1.60 | $1.79 | $1.97 |
| 12,001 - 19,000 | $1.86 | $2.08 | $2.33 | $2.61 | $2.87 |
| 19,001 - 35,000 | $2.31 | $2.58 | $2.89 | $3.24 | $3.57 |
| 35,001 - 70,000 | $2.68 | $3.00 | $3.36 | $3.76 | $4.14 |
| 70,001 - 999,999,999 | $3.14 | $3.51 | $3.93 | $4.41 | $4.85 |
| **Commercial Usage Rates** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** |
| 0-7,000 | $1.15 | $1.29 | $1.45 | $1.62 | $1.78 |
| 7,001 - 999,999,999 | $2.43 | $2.72 | $3.05 | $3.41 | $3.76 |

SOURCE: ZPFI. AS OF MAY 2024.

## Storm Water Fund Proposed Rates

| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| Single-Family Unit | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Multi-Family = <1 acre | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Multi-Family > 1 acre | $12.66 | $13.67 | $14.90 | $16.24 | $17.70 |
| Non-Residential = <1 acre | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Non-Residential = > 1 acre | $12.66 | $13.67 | $14.90 | $16.24 | $17.70 |
| Maximum Fee per any Parcel | $134.71 | $145.49 | $158.58 | $172.86 | $188.41 |

SOURCE: ZPFI. AS OF MAY 2024.

## Sewer Fund Proposed Rates

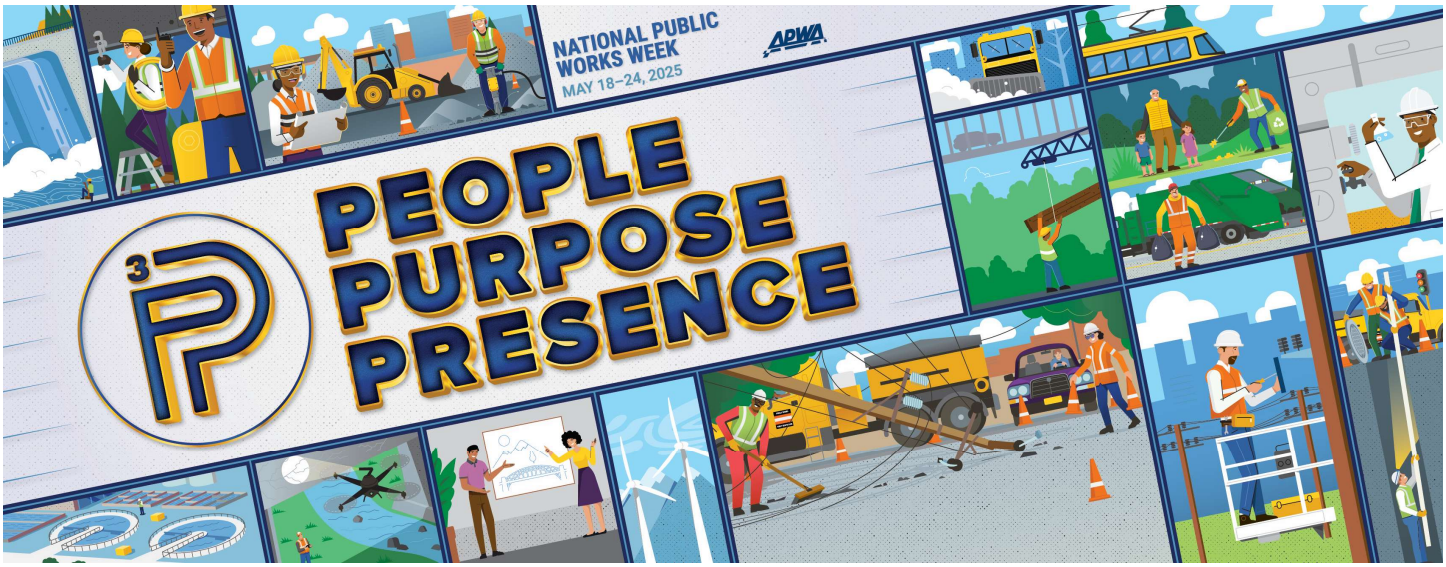
| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| Base Only | $32.70 | $35.65 | $38.50 | $41.19 | $41.19 |
| Volume Charge | $1.86 | $2.03 | $2.19 | $2.34 | $2.34 |

SOURCE: ZPFI. AS OF MAY 2024.

## Pressurized Irrigation Fund Proposed Rates

| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| 0-6000 | $12.15 | $12.76 | $12.76 | $12.76 | $12.76 |
| 6001-9999 | $20.25 | $21.27 | $21.27 | $21.27 | $21.27 |
| 10000-14999 | $30.31 | $31.83 | $31.83 | $31.83 | $31.83 |
| 15000-19999 | $40.38 | $42.40 | $42.40 | $42.40 | $42.40 |
| More than 20,000 per 1K sf | $50.56 | $53.09 | $53.09 | $53.09 | $53.09 |
| Non-Residential Irrigation - per sf | $0.01 | $0.01 | $0.01 | $0.01 | $0.01 |

SOURCE: ZPFI. AS OF MAY 2024.




National Public Works Week Proclamation

May 18–24, 2025

***"People, Purpose, Presence"***

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to public health, high quality of life, and well-being of the people of **Heber City, Utah** and,

WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation's transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders, and children in **Heber City, Utah** to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2025 marks the 65th annual National Public Works Week sponsored by the American Public Works Association/Canadian Public Works Association be it now,

RESOLVED, I, **Mayor Franco**, do hereby designate the week of May 18–24, 2025, as National Public Works Week. I urge all citizens to join with representatives of the American Public Works Association and government agencies in activities, events, and ceremonies designed to pay tribute to our public works professionals, engineers, managers, and employees and to recognize the substantial contributions they make to protecting our national health, safety, and advancing quality of life for all.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the State (to be affixed),

DONE at the **Heber City, Utah** this **_6th__day of _May,_2025**.

_____

**MAYOR HEIDI FRANCO**

# CELEBRATING PUBLIC WORKS WEEK!

**FREE COMMUNITY EVENTS!**

**MON MAY 19**



## BACKHOE RODEO

Wasatch County Events Complex
5:00-8:00pm

**TUES MAY 20**



## GEOHUNT

Through out Heber Valley
Final prize at Heber City Public Works 4:00-6:00 pm

**WED MAY 21**



## PARTY IN THE PARK

South Field Park, 415 South Field Road
5:00-7:00pm

HEBERUT.GOV

HEART OF THE WASATCH BACK
HEBER CITY EST 1889

WASATCH COUNTY

MIDWAY

JORDANELLE SPECIAL SERVICE DISTRICT

PEOPLE PURPOSE PRESENCE

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

**Amended Agenda**
**April 15, 2025**

**DRAFT Minutes**

**4:00 p.m. Work Meeting**
**6:00 p.m. Regular Meeting**

## I. WORK MEETING - 4:00 P.M.

Mayor Franco called the meeting to order at 4:01 p.m. and welcomed everyone present.

| | |
|---|---|
| **City Council Present:** | Mayor Heidi Franco<br>Council Member Yvonne Barney<br>Council Member Aaron Cheatwood<br>Council Member Mike Johnston - arrived at 4:04 p.m.<br>Council Member Sid Ostergaard - arrived at 4:36 p.m.<br>Council Member Scott Phillips |
| **Staff Present:** | City Manager Matt Brower<br>Assistant City Manager Mark Smedley<br>Community Development Director Tony Kohler<br>Planning Manager Jamie Baron<br>City Engineer Russ Funk<br>City Attorney Jeremy Cook<br>City Recorder Trina Cooke |

**Staff Participating Remotely:** Public Works Director Matthew Kennard, Planning Administrator Meshelle Kjianen, IT Director Anthon Beales, Finance Director Sara Jane Nagel, Accounting Technician Wendy Anderson, City Engineer Russ Funk, and Deputy City Recorder Robin Bond.

**Also Present:** Jon Kwong, Branden Christensen, Kenzie Mangum, Linda L Middleton, Mandy Bonner, Landon Bonner, Tom Selashy, Terry Diehl, Lynn Flora Faytin, R Christ, Clint Neerings, Jonathan Jastram, Barbara Norris, Ken McConnell, Gaylyn Latimer, Sally Sandherr, Caden Lawrence, Morgan Lawrence, Jill Watson, Dallin Koecher, Naomi Kisen, Craig Hancock, Sarah Rigard, Tracy Taylor, Grace Doerfler, Jami Hewlett, Tori Broughton, Willie Horn, Deb Stenger, and others who did not sign in or whose handwriting was illegible.

**Also Attending Remotely:** (names are shown as signed-in online) Jason Glidden, John, TMT, Alli Zundel, B, Bob Brandt, CAMS, Catherine, Clara Hatcher, DM, Grace KPCW, Hadley Sanders, J, Jami Hewlett, Jen, Jenna, John, Julia, Kelli, Kendall Crittenden, Kim Dickerson, Mason H, Mike, Randall Williford, S, Shorty 5, Steven Clark, and Tyson.

1. Utah Valley University (UVU) Marketing and Public Communications Students Class Project: Heber City Moderate-Income Housing Plan Suggestions and Promotion (UVU Students: Mollie Scott, Darby Carroll, Kenzie Mangum, Brandon Christensen, Bronte Brenier, and Jon Kwong) - *30 min*

Utah Valley University (UVU) class facilitator Dr. Farah Sanders clarified for the record that the presenters were Public Relations and Strategic Communications students. She introduced the students present, as listed in the agenda line item, to present their updated affordable housing proposal, implementing the feedback from the Council, as included in the meeting materials. The students alternated reading the presentation.

Mayor Franco asked if the students liked the bungalow-style home proposed as the units were so small. The students all indicated approval for the homes and willingness to own one. Discussion followed regarding affordable housing options and the many obstacles the City faced trying to provide affordable housing for the community as well as the difficulty for new home-owners to purchase a home in the current market.

2. Affordable Housing Survey and Call to Action (Jason Glidden) - *30 min*

City Manager Matt Brower thanked the UVU students for their presentation. He described the affordable housing survey performed by the City the previous fall to determine the housing needs and wishes of the community. He introduced the Mountainlands Community Housing consultant Jason Glidden. Mr. Glidden reviewed the survey results as found in the presentation included in the meeting materials. He noted that single-family units on individual lots were not always attainable based on available household income levels. Council discussion followed.

3. Ordinance 2025-04 Regulating Electric Assisted Bicycles and Mobility Devices on Hard-Surface Multi-Surface Multiuse Paths and Back Country Natural Surface Trails (Parker Sever, Chief of Police, Matt Brower, City Manager) - *30 min*

City Manager Matt Brower provided background for the purpose of the proposed ordinance. He described the available trails throughout the City's trails system and the different types of e-bikes versus e-motorcycles that the public used on the trails. Mr. Brower shared a confrontation that had occurred on one of the trails involving a trail volunteer, a juvenile, and the juvenile's parent. He reviewed the proposed ordinance intended to protect the trails and trail users, as well as establish trail use standards and serve as an enforcement tool for local law enforcement.

Chief of Police Parker Sever reviewed the differences between Heber City's proposed ordinance versus the ordinance that the Town of Midway had recently adopted. Discussion followed regarding electric cycles and scooters, where they were permitted, and whether it was appropriate to require helmets for children under 18.

City Attorney Jeremy Cook explained the intent of the ordinance was to work with Midway and the County to ensure a continuity of restrictions. He felt the ordinance could be refined to encompass a wider range of electric vehicles available to the public and to clarify the restrictions.

**II.** BREAK - 10 MIN

**III.** REGULAR MEETING - 6:00 P.M.

1. Call to Order

Mayor Heidi Franco called the meeting to order and welcomed everyone present at 6:14 p.m.

2. Pledge of Allegiance (Mike Johnston, Council Member)

Council Member Mike Johnston led the recitation of the Pledge of Allegiance.

3. Prayer/Thought by Invitation (Aaron Cheatwood, Council Member)

Council Member Aaron Cheatwood shared a prayer.

**IV.** CONFLICT OF INTEREST DISCLOSURE:

There were no conflicts disclosed.

**V.** CONSENT AGENDA:

**Motion:** Council Member Johnston moved to accept the Consent Agenda as presented.
**Second:** Council Member Cheatwood made the second.
**Voting Yes:** Council Members Phillips, Ostergaard, Cheatwood, Barney, and Johnston.
**Voting No:** None.
The **Motion Passed Unanimously, 5-0.**

1. Approval of March 18, 2025, City Council Meeting Minutes (Trina Cooke, City Recorder)

2. Mayoral Nominations for POSTT (Parks, Open Space, Trails, and Trees) Committee (Heidi Franco, Mayor)

**VI.** PUBLIC COMMENTS: (3 min per person/20 min max)

Randy Christ wished to address Utah Department of Transportation (UDOT). He was concerned that the discussion held at a previous County Council meeting had not considered the homeowners that would be affected by the proposed bypass. He was one of the homeowners that would be affected. One of the proposed routes for the bypass would require his home be bulldozed. Another proposed route would leave his property untouched. Mr. Christ expressed concern for his neighbors as well, some of whom were unaware of the impact certain proposed routes could have on their property. He wanted to speak for the WB-3 option that he felt would least impact the surrounding properties. He felt it was the only option that made sense and it would be the safest option. He shared that the Friends of Heber Valley had endorsed the same route. He said he was still having issues with the commercial lighting coming from across the Highway at night and said the construction was leaving debris along the road. He said it was a mess and wanted the construction company to clean it up.

Linda Middleton said that she lived on Southfield road and was frustrated with the perpetual construction trucks driving up and down her road. A sewer line had been crushed resulting in closing the exit from one of the schools. She thought the bypass had been a bad idea for 30 years and it was still bad. She said it would take 20 years to complete if it was anything like Southfield Road. She asked that the City stop giving away the Heber Valley to the State and Federal tax-free entities to turn the Valley into an asphalt parking lot. She felt it was a terrible, terrible idea. Utah was a big State and bypass meant it bypasses us. Ms. Middleton said that the point was that the City had a huge code book and nobody knew what was in it. She said the City could make all the rules it wanted but needed to keep it simple. She felt it was the same problem the City was having with Ranked Choice Voting and the City needed to keep it simple. It was too complex. She proposed the City make the code say: "wear a helmet and don't go more than 15-miles an hour on the sidewalk whether you're a child or an adult." She had an older car that did not have all the cameras. She watched people turn out of Black Rifle Coffee and all those places where you had to look four times to get out on the road. She had seen an electric bicycle, three times, think people were stopping and then the car gets a break and pulls out. She thought it was a disaster waiting to happen and that no one should be riding a bike on the sidewalk of Main Street. She did not know how they got from Envision to people walking and riding bicycles on the sidewalk but it was not safe now. She proposed the ordinance book say and fit in that book, she did not know what the wording would say because, already, nobody could figure it out because there were so many codes. She asked the Council to please not give away any more of the Valley to UDOT, they didn't have the money and had so many more important problems. She thought Main Street should not be more than 30 miles per hour and the police could ticket people who were speeding. The whole point of this was to get those trucks off Main Street. Now UDOT wanted to put the bypass by the new high school, where students were learning to drive, and install a north-facing overpass. She reminded everyone that we live in a place where there was a lot of ice and snow and severe weather, and an earthquake, maybe. She called an overpass by the new high school insane.

Lori Gagan wanted to add to the previous comment. She wished to address the beautiful white house at the end of Southfield Road. She stated that she felt it was very unfair that the realtors did not have to disclose such things as an impending bypass because her daughter had been eyeing that house for a very long time and did not know there would be a bypass there. She felt there should be a law preventing a realtor from not disclosing the possibility of a bypass.

Caden Lawrence felt the need to speak in defense of Ranked Choice Voting (RCV)and thought it would be a shame to give up the democratic process it provided. He said RCV protected the democracy of an election by enabling voters to choose who they felt would best represent them, rather than who the voter felt was most likely to win, but would be the lesser of two evils. Mr. Lawrence said that if you could count to five, you could fill out the RCV ballot. He did not feel he could express enough how important RCV was to the democratic process by helping reduce polarization, saving taxpayer money by eliminating a primary election, and electing candidates with over a 50% margin of the votes.

Tracy Taylor said she had not seen anything so polarizing as the RCV issue in the community in the past two or three years. She wanted to know why no one from the City Council had acknowledged the statistics from the 2023 election that the Wasatch Taxpayers Association had presented to the Council two meetings prior.

Allison Salisbury referred to the results of an independent survey indicating a majority of the people were against RCV. She said that RCV was being thrown out in Utah in 2026 because it obviously did not work. She claimed it was an experiment that did not work. She said she was at the meeting a month ago and was encouraging the Council to listen to the results.

Jamie Hewlett read the following list of her comments:

- They were constantly told that high-density development was the only solution to our growth and housing challenges but they knew that it really meant more traffic, more strain, more water infrastructure, less small town charm. Don't know why we are always talking about adding density instead of protecting what they already had.
- Why is the bypass going through the north fields instead of expanding the existing freeway?
- She had a problem with whoever was cutting the audio when she was listening from home, that night she had to take one kid to dance, one kid to Miss Wasatch, one kid to this, and it was hard for her when the audio stopped working and she had to come in person in between carpooling. She did not know who was in charge of the audio but wanted to know why it didn't work.
- Ranked Choice voting was being marketed as being modern and fair but what it really did was confuse voters, drag out results, and sometimes elect candidates who did not receive the most votes.

Ms. Hewlett said that was not an upgrade, it was a gimmick. When the system was too complicated for voters to trust, confidence in elections suffered. We should be making elections clearer, not cloudier.

**VII.** GENERAL BUSINESS ITEMS:

1. Heber Valley Corridor Environmental Impact Statement (EIS) Update by Utah Department of Transportation (UDOT) (Craig Hancock) - *45 min*

Craig Hancock, Utah Department of Transportation's (UDOT) Project Manager for the Heber Valley Corridor Environmental Impact Statement (EIS), was present to provide the project update as included in the meeting materials. Naomi Kisen and Sara Rigard were also present to assist with the presentation. Mr. Hancock and Ms. Kisen described the two possible alternative free-flow corridor routes included the draft EIS. They reviewed the purpose and need for the project, preliminary screening results, provided travel times study results during peak operations on Main Street, and travel model updates. Mr. Hancock and Ms. Kisen concluded with a detailed outline of impacts still to be evaluated and the ongoing process that would include a public hearing and comment period in the fall. Council discussion followed.

2. Central Heber Water and Sewer Line Replacement Project (Russ Funk, City Engineer) - *5 min*

City Engineer Russ Funk navigated the City website to share the current status of the ongoing Central Heber Replacements project, showing the public how to access the information. He provided updates for the construction of Coyote Springs Park. Trail paving had begun on both sides of the park and the City was striving to hold a grand opening on Labor Day weekend. Muirfield Park design was ongoing.

**VIII.** ACTION ITEMS: (Council can discuss; table; continue; or approve items)

1. Resolution 2025-05: Resolution Finding Hazardous Environmental Conditions and Restriction of Fireworks within All/Designated Portions of Heber City (Clint Neerings) - *10 min*

**Motion:** Council Member Phillips moved to bring item three to the front of the agenda.
**Second:** Council Member Ostergaard made the second.
**Voting Yes:** Council Members Phillips, Ostergaard, Cheatwood, Barney, and Johnston.
**Voting No:** None.
The **Motion Passed Unanimously, 5-0.**
The meeting moved forward to item three on the Action Items agenda.

Wasatch County Fire Marshal Clint Neerings introduced Fire Captain Jonathan Jastram to present the expanded fireworks restriction map that included some of the most hazardous wildfire areas in the County as shown in the meeting materials.

Council Member Phillips felt there was an unintended consequence resulting from the map that made homes in the designated areas un-insurable for fire insurance. He proposed the map be made less restrictive as he had been told that insurance companies used the map to determine insurability. Council Member Barney added her concern. Fire Marshall Clint Neerings explained the Fire District would be meeting with the Red Ledges community to try to navigate the fire insurance struggle. The Fire District did its best to educate homeowners on wildfire mitigation measures that could be taken. He clarified the map being shared that evening was the fireworks restriction map, not the Wildland Urban Interface map. Fire Marshal Neerings strongly hoped to avoid a large-scale fire disaster such as recent wildfires in California. Discussion continued regarding the mountain wildfire risk, the Wildland Urban Interface map, and the firework restriction map boundary proposed.

**Motion:** Council Member Cheatwood made the motion to approve Resolution 2025-05, as written, with the map portion in Heber City as described. He wished to additionally approve it if the Fire District were to expand the boundary.
**Second:** Council Member Johnston made the second.
**Discussion:** Council Member Ostergaard expressed the seriousness of the fire hazard in the Jordannelle Ridge area. Fire Marshal Neerings expressed sympathy for homeowners trying to get fire insurance in the area.
**Voting Yes:** Council Members Phillips, Ostergaard, Cheatwood, Barney, and Johnston.
**Voting No:** None.
The **Motion Passed Unanimously, 5-0.**

2. Heber City Sponsorship - Wasatch Back Economic Summit (Dallin Koecher) - *10 min*

**Motion:** Council Member Phillips moved to approve Heber City's support of the Wasatch Back Economic Summit.
**Second:** Council Member Cheatwood made the second.
**Discussion:** Executive Director of the Heber Valley Chamber of Commerce Dallon Koecher shared the location of the 2025 Wasatch Back Economic Summit at the Grand Hyatt in Park City and thanked the Heber City Council for their support. There would be five tickets available for the Council and Staff that wished to attend.
**Voting Yes:** Council Members Phillips, Ostergaard, Cheatwood, Barney, and Johnston.
**Voting No:** None.
The **Motion Passed Unanimously, 5-0.**

3. Resolution 2025-04 to Implement Ranked Choice Voting (RCV) for the 2025 Municipal Election in Heber City and Preliminary Survey Results (Ryan Bunnell, PIO, Trina Cooke, City Recorder) - *45 min*

Council Member Phillips read the following prepared statement regarding Ranked Choice Voting (RCV) and asked that it be an official motion:

**Motion: "**I want to start by acknowledging that we all care deeply about the future of Heber City. Whether we're for or against Ranked Choice Voting, we all want what's best for our community, and that's something we can agree on. Ranked Choice Voting has worked well in the past. It has made elections more civil, and helped people feel more connected to the process. But the conversation around it has gotten clouded by misinformation, and it's creating more division than necessary.
At the end of the day, the results of the election will be the same no matter which voting system we use. The people's choice will be heard, and the candidate who best represents our city will win. That's what really matters. Given the division this issue has caused, I believe it's time to put it to rest. I'm going to vote for traditional voting in the 2025 election—not because I think it's better, but because I believe the fighting needs to stop. We're all on the same team here, and we need to focus on what unites us, not what divides us. So, I make this motion to use traditional voting for the 2025 election. Let's move forward together and keep our focus on what's best for Heber City."
**Second:** Council Member Cheatwood made the second.
**Discussion:** Mayor Franco clarified that Council Member Phillips' Motion was to not approve Resolution 2025-04. She added that the motion prevented her from allowing public comment for the agenda item unless the Council made another motion to allow comments. Council Member Cheatwood thanked the community that had submitted comments regarding the matter, stating that he believed there had never been such a large response to Council's request for public feedback. He shared that, by his count, the response from the community had been approximately 77% against RCV, and approximately 22% in favor. Mayor Franco provided the numbers she had gathered from the time she first asked the community to provide their input regarding RCV. Her count showed three to one against RCV. She also wished to thank the community for their feedback. She stated that she felt it was more beneficial to the voters to hold the Primary Election to allow more time for voters to learn about the candidates and the issues. She said more surveys would be forthcoming for the community. Council Member Barney said she was grateful to the community for speaking up and that the Council had listened to the public feedback.
**Voting Yes:** Council Members Phillips, Ostergaard, Cheatwood, Barney, and Johnston.
**Voting No:** None.
The **Motion Passed Unanimously, 5-0.**

Mayor Franco returned the meeting to item one on the agenda.

4. Valley Hills Drive Pressurized Irrigation (PI) Line Extension (Matt Brower, City Manager) - *30 min*

City Manager Matt Brower shared a map reflecting the City's easement land along the eastern bypass that the City had agreed to lease back to the adjoining homeowners. The question he posed to Council was whether the City should invest approximately $90,000.00 in the installation of a pressurized irrigation line to support and encourage the homeowners landscaping of the area; to require the homeowners to install the irrigation at their own expense; or to allow the homeowners to extend their existing irrigation lines onto the City property.

Mr. Brower explained the time constraint as the homeowners wished to expand their existing yards that spring and needed the irrigation installed to do so. Council Member Cheatwood felt the irrigation could be delayed until the installation could be done in-house by the City's Public Works Department in order to save taxpayer money. City Engineer Russ Funk reviewed the concerns with the existing power and gas lines at the location. Council discussion continued regarding the City's encroachment agreement with the property owners, the cost of installing irrigation and who should pay for it, the placement location of the irrigation line, and the timeline for installation.

Consensus of Council majority was to return to the discussion at a future meeting when staff could review and provide details in the encroachment agreement; to have the property owners pay for the irrigation as other homeowners were required to do; and to delay the project until it could be completed in-house by City Staff.

**Motion:** Council Member Cheatwood moved to continue the item to the first meeting in May.
**Second:** Council Member Phillips made the second.
**Voting Yes:** Council Members Phillips, Ostergaard, Cheatwood, Barney, and Johnston.
**Voting No:** None.
The **Motion Passed Unanimously, 5-0.**

5. Ordinance 2025-04 Regulating Electric Assisted Bicycles and Mobility Devices on Hard-Surface Multi-Surface Multiuse Paths and Back Country Natural Surface Trails (Parker Sever, Chief of Police, Matt Brower, City Manager) - *10 min*

City Attorney Jeremy Cook shared the updates he had made to the proposed ordinance since the Work Meeting to implement Council's suggestions. He had expanded the title on the Ordinance to include electric scooters and skateboards, clarified which types of trails allowed which types of equipment and where they would be prohibited. Council discussion continued.

Tori Broughton, Manager of the Trek bike store, advised that she did not believe a person could pedal fast enough going down-hill to engage the motor on a class three e-bike. She also did not believe a class three e-bike could access back-country trails. She described the trail erosion and damage that could be caused by level 2 and higher e-bikes.

Russ Funk shared his opinion against restricting e-bikes on the back-country trails, as it would require him to purchase two bikes to access different trail types.

**Motion:** Council Member Johnston moved to adopt Ordinance 2025-04 with the changes that Jeremy Cook had made, and as had been discussed by Council that night, including "improved surface," changing "riding" to "rider," and adding "equestrian" with "pedestrians," to be given the right-of-way.

**Second:** Council Member Cheatwood made the second.
**Voting Yes:** Council Members Phillips, Ostergaard, Cheatwood, Barney, and Johnston.
**Voting No:** None.
The **Motion Passed Unanimously, 5-0.**

6. Memorandum of Understanding (MOU) Wasatch County and Heber City 2025 Annexation Issues (Matt Brower, City Manager, Jeremy Cook, City Attorney) *- 15 min*

Council Member Barney shared that the annexation subcommittee, including herself, Council Member Ostergaard, and the appointed County Council Members, had agreed to the amended language to the Annexation Memorandum of Understanding (MOU) previously proposed by Heber City Council Member Mike Johnston. Council Member Ostergaard added that there was a change to the language requested by the County regarding the traffic on the east side of the area discussed.

**Motion:** Council Member Johnston moved to approve the MOU as presented by the County.
**Second:** Council Member Barney made the second.
**Voting Yes:** Council Members Phillips, Ostergaard, Cheatwood, Barney, and Johnston.
**Voting No:** None.
The **Motion Passed Unanimously, 5-0.**

**IX.** COMMUNICATION:

City Manager Matt Brower shared the proposed activities planned for Unity Week, to be held the first week in June:

* There were two ribbon cuttings planned: the first would be for the Bandshell on the opening night of Heber Market on Main (HMOM).
* The plan was for Unity Week to be the same week as the first HMOM of the season. He proposed having clowns, balloons, and possibly an ice cream social to celebrate. He asked the Council to send any additional ideas his way.
* The dumpsters would be available to the community during Unity Week as well.
* The second ribbon-cutting would be for the opening of Coyote Springs Park.
* Main Street clean-up would be held in May. The flower planting would follow in June.

Chief of Police Parker Sever asked Council's permission to purchase a specialized vehicle he had the opportunity to buy at an extreme discount from a department in California. The Police Department had the money needed in its budget. Council majority expressed support for the vehicle purchase.

City Engineer Russ Funk had received a request from the Utah Department of Transportation (UDOT) to do night work for the road widening and installation of a traffic signal located at 1500 South. He explained UDOT was able to get more favorable bids for the contract, and there would be less traffic obstruction with night work. The project would take place during the summer of 2025. The majority of noisy work would be done during daylight hours. Council majority expressed support for the request.

Public Works Director Matthew Kennard invited Council to attend Public Works Week. It would take place Monday, May 19, through Wednesday, May 21. He outlined the list of activities planned for the week. Heber City's Public Works Department was teaming up with Midway and the County for the week's celebration. He informed everyone that the pressurized irrigation was estimated to be turned on between the last week of April and the first week of May.

**X.** CLOSED MEETING:

**Motion:** Council Member Phillips made the motion to enter Closed Meeting.
**Second:** Council Member Ostergaard made the second.
**Voting Yes:** Council Members Phillips, Ostergaard, Cheatwood, Barney, and Johnston.
**Voting No:** None.
The **Motion Passed Unanimously, 5-0.** The Council entered Closed Meeting at 9:38 p.m. for the purpose of discussing the lease, purchase, or exchange of real property.

| | |
|---|---|
| **City Council Present:** | Mayor Heidi Franco<br>Council Member Yvonne Barney<br>Council Member Aaron Cheatwood<br>Council Member Mike Johnston<br>Council Member Sid Ostergaard<br>Council Member Scott Phillips |
| **Staff Present:** | City Manager Matt Brower - remotely<br>City Attorney Jeremy Cook<br>City Recorder Trina Cooke |

1. As Needed

The Heber City Council entered a Closed Meeting for the purpose of discussing the lease, purchase, or exchange of real property.

**Motion:** Council Member Phillips moved to exit the Closed Meeting and adjourn the Regular Meeting.
**Second:** Council Member  Cheatwood seconded the motion.
**Voting Yes:** Council Members Phillips, Ostergaard, Cheatwood, Barney, and Johnston.

**Voting No:** None.
The **Motion Passed Unanimously, 5-0.**

**XI.** ADJOURNMENT:

The meeting was adjourned at 10:32 p.m.

_____
Trina Cooke, City Recorder

# Heber City Council Staff Report

**MEETING DATE:** 5/6/2025

**SUBJECT:** Arts Advisory Board TAP (Trails, Arts, and Parks) Tax Project Recommendations

**RESPONSIBLE:** Phil Jordan, Farah Sanders - Arts Advisory Board Co-Chairs

**DEPARTMENT:** Administrative

**STRATEGIC RELEVANCE:**

## SUMMARY

Applications for TAP Tax Art's Projects opened January 1, 2025, and closed March 7th, 2025.

On March 12th, 2025, the Arts Advisory Committee met to review the TAP Tax applications. It was graded using scorecards developed by the Committee, and percentages of the available TAP Tax monies were awarded to qualified applicants.

The grades were tabulated, and then final recommendations were recorded and are now submitted to the City Council.

The Arts projects portion of the TAP Tax generated **$60,000.00,** representing 10% of the City's total share of the TAP Tax collection.

There were fifteen (15) applications submitted (compared to 9 last year), two of which did not meet all the criteria and were not included in the award process. Said Applications' money request totaled **$195,433.00.** The qualifying applicants amounted to **$127,208.00.** A total of **$60,000.00** is recommended to be awarded by the Council, dispersed among the Applicants. Nine (9) Applicants received either their full amount requested, or the maximum amount permitted by the process to any one applicant.

The Arts Advisory Committee PowerPoint outlines the applicants who received a positive recommendation and their respective recommended amounts.

The ineligible Applications were Timpanogos Valley Theater (2). The core factor of ineligibility and resulting non-recommendation was that the request was to finance capital improvements of a facility owned by a governmental entity. There are other more appropriate processes in place and available

for such financial requests.

The Arts Committee is considering three or four policy revisions and additions for the 2025- 2026 TAP Tax Art's Projects Application cycle. These will be discussed and presented in a future City Council Meeting.

## RECOMMENDATION

The Arts Advisory Committee is recommending that the 10% CAP be removed so that both the Community and the Committee are free to bring forth the best projects to the City residents and use of this vital resource. Otherwise, the Council should approve as outlined above.

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## BACKGROUND

See Summary.

## DISCUSSION

Does the City Council desire to adjust any of the recommendations submitted by the Committee? Any other TAP tax-appropriate projects that are not Arts and Culture are being processed through city staff and the existing Arts Committee, then sent to the City Council for final approval during the annual budget process.

These TAP Tax Applications for Arts and Cultural Projects have been discussed, vetted, and these recommendations are now forwarded to the City Council.

The City Council is to make the final decision on funding, and then direct financial staff to allocate funds from accrued TAP Tax resources to each respective applicant and project.

Whatever is not expended from the projects is returned to the TAP Tax Fund. *(TAP Tax funds need to be spent within 10 years.)*

## FISCAL IMPACT

Potentially, next year the City could receive close to the same amount, or slightly less, annually. Unless revised by the City Council, ten percent of said TAP Tax would be available for the Arts Advisory Committee to make recommended allocations for financing cultural facilities, recreational facilities, zoological facilities, botanical organizations, cultural organizations, and zoological organizations within the city or the geographic area of Wasatch County.

No direct negative impact, liability or risk to Heber City.

## CONCLUSION

See above.

## 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.

## ACCOUNTABILITY

**Department:** Administrative
**Staff member:** J. Mark Smedley, Asst. City Manager

## EXHIBITS

1. TAP Arts 2025 Scorecard - Roll Up - Committee FINAL
2. 05 06 25 TAP Arts Advisory Results Report to Council

# 2025 Heber City TAP Arts Grant Applications

**FINAL - Roll-up Scores**

| Application # | Applicant | Project/Event | A | B | C | D | E | Average | Request | Eligible | Recc Award | Comments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 25_03 | Community Alliance for Main Street | Monday Night Local Talent Show | 465 | 420 | 480 | 395 | 375 | **427** | $ 4,830.00 | $ 4,830.00 | **$ 4,830.00** | |
| 25_10 | Cultural Fire Events | Dancing with Traditions | 460 | 390 | 400 | 455 | 430 | **427** | $ 9,500.00 | $ 9,500.00 | **$ 9,500.00** | |
| 25_07 | Northeastern Utah Educational Services | Canvas of Voices: Student Art in the Spotlight | 450 | 370 | 410 | 460 | 425 | **423** | $ 7,599.00 | $ 7,599.00 | **$ 7,599.00** | |
| 25_13 | Main Street | A Heber Valley Christmas Spectacular | 405 | 395 | 420 | 410 | 445 | **415** | $ 12,000.00 | $ 12,000.00 | **$ 12,000.00** | |
| 25_02 | Community Alliance for Main Street | Mural project | 475 | 330 | 430 | 435 | 400 | **414** | $ 1,875.00 | $ 1,875.00 | **$ 1,875.00** | |
| 25_01 | Community Alliance for Main Street | 100 Years Photo ehibition | 430 | 330 | 410 | 410 | 410 | **398** | $ 1,500.00 | $ 1,500.00 | **$ 1,500.00** | |
| 25_06 | Heber City Limits | Backyard Music Production | 435 | 285 | 385 | 405 | 380 | **378** | $ 4,017.00 | $ 4,017.00 | **$ 4,017.00** | |
| 25_11 | Heber Valley Arts Center | Heber Valley Art Center: Website | 360 | 375 | Recuse | 390 | Recuse | **375** | $ 7,500.00 | $ 7,500.00 | **$ 7,500.00** | |
| ~~25_08~~ | ~~Wasatch County Senior Center~~ | ~~Senior Pottery/Craft Room Classes~~ | 395 | 335 | 335 | 415 | 395 | **375** | $ 3,750.00 | $ 2,750.00 | Ineligible | Wasatch County Admin Agency is funded via County Annual Budget |
| 25_05 | Commemorative Air Force Utah WIng | CAF Museum Remodel | 355 | 250 | 370 | 420 | 410 | **361** | $ 10,000.00 | $ 10,000.00 | **$ 10,000.00** | |
| 25_04 | Red White & Blue Festival | Red White & Blue Festival: Marketing | 390 | 350 | 350 | 340 | 320 | **350** | $ 20,000.00 | $ 20,000.00 | **$ 1,179.00** | |
| 25_12 | Art Around Circle | Whimsy! | 315 | 375 | 310 | 270 | 270 | **308** | $ 19,818.50 | $ 4,118.50 | Ineligible | Art Around Circle has not achieved MINIMUM case for support @ Public Needs / Public Benefit |
| 25_09 | Wasatch County Line Dancing | Wasatch County Line Dancing | 360 | 265 | 270 | 320 | 295 | **302** | $ 5,000.00 | $ 5,000.00 | Ineligible | Wasatch County Line Dancing has not achieved MINIMUM case for support@ Public Needs / Public Benefit |
| | | | | | | | | | $ 90,689.50 | **$ 60,000.00** | | |



HEART OF THE WASATCH BACK

HEBER CITY

EST 1889




# TAP Arts Advisory Committee Report

May 6, 2025

# Summary

- Committee membership / 2025 Work Process / Eligibility
- Scoring Rubric
- 2025 Applications / Final Scores
- Funds Requested / Funding Recommendation
- Committee Policies – Administration Recommendations for 2026

*Supporting and promoting recreational, cultural, arts and parks facilities and programs to benefit the Heber Valley Community.*

# TAP Arts Advisory Committee

## Crista Bazoian

2024-27 Secretary

## Jessica Christensen

2024-26 Member

## Phil Jordan

2024-26 Co-chair

## Missy Maughan

2024-27 Member

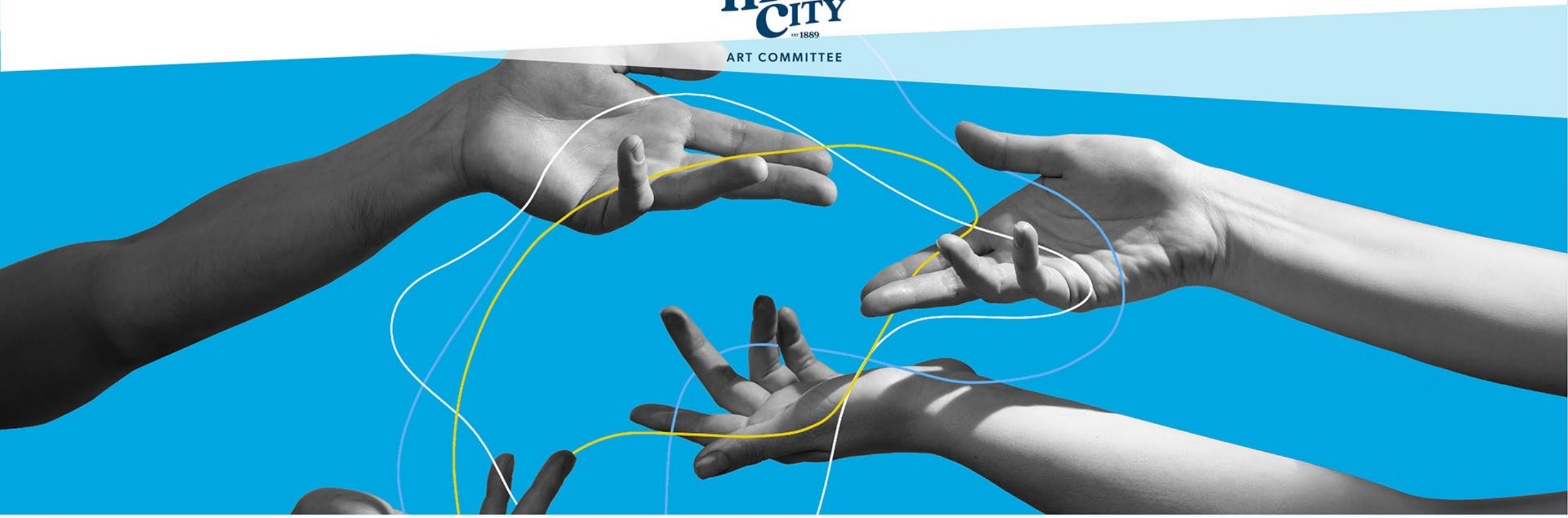
## Farah Sanders

2024-27 Co-chair

# 2025 Process Timeline

| | |
|---|---|
| **January 1** | Online Application OPEN |
| **January 23**<br>**February 20** | Public Workshop x2 for this application process |
| **March 7** | Online Application CLOSE |
| **March 12** | TAP Arts Advisory Committee / City Staff Review START |
| **April 10/22** | Review ENDS / Committee Scoring & Funding Recommendation |
| **May 6** | City Council Review / Year 2 Award<br>All applications notified of funding decisions |
| **June 30** | City Council Adoption of 2026 City Budget including Year 2 TAP Funds awarded in May, 2025 |

HEBER CITY
EST 1889
ART COMMITTEE



# Learn How to Apply for TAP TAX Art Grant Money

## January 23 & February 20, 2025

TRAILS ARTS
Wasatch TAP
PARKS
Your TAP Tax Dollars at Work

# Eligibility 2025

- Applicants are NOT required to have a 501(c)(3) non-profit Federal and/or Utah State tax-exempt status to qualify for a grant.
- Separate Granting Organizations applications are ineligible.
- The location of the project MUST take place within Heber City limits.
- Projects must be completed within a period of up to 2 years of the date of funding.
- Capital projects must be completed within 3 years of the date of funding.

# Eligibility 2025

- Projects must be matched by at least 25% funding.
- All granted funds distributed to Tap Tax grantees shall be in the form of reimbursement of their qualified costs and expenditures associated with their project.
- Grant awards will be distributed in two payments, 50% at the time of award and 50% at project completion and final reporting.
- Projects are required to announce and display that funding was provided by the Heber City TAP Tax Program.

# Eligibility 2025

- Capital improvement / maintenance projects can ONLY apply to PRIVATE property(s) – not publicly owned-leased property(s) ** New **

# Art Advisory Committee - TAP TAX Art Grant Application Rubric

| | Non-responsive 0 | Unsatisfactory 1 | Basic 2 | Developing 3 | Superior 4 | Exemplary 5 |
|---|---|---|---|---|---|---|
| **Quality of proposed project: Budget** | No budget provided | Makes attempt to provide a budget | Provided, but unclear on what the money would be used for | Budget provided with more than basic detail | Greater details provided, but lack of supporting data or information | Invoices, or bids provided for work with detailed cost estimates |
| **Quality of proposed project: Timeline** | No timeline provided | Project not well thought out or lacking details in timeline | Some details provided; better project timeline needed | Timeline provided with more than basic detail | Well-constructed outline of events and project details | Provides supporting data, or timelines to show project is clearly defined |
| **Demonstrated Community Need** | Does not address community need | Makes attempt to describe community need | Community need described in basic detail | Community need described with more than basic detail | Community needs details provided, but lacks supporting data or information | Addresses current need of community with supporting details, data & information |
| **Benefits to the Community** | Does not address benefits to the community | Makes attempt to describe benefits to the community | Community benefits described in basic detail | Community benefits described with more than basic detail | Community benefits provided but lacks specific data & tangible evidence | Addresses community benefits with tangible evidence & specific user groups, etc. |
| **The Organization's History & Ability to implement Project & Financial Considerations** | No history, evidence of ability to implement projects, or financial considerations provided | Makes attempt to give evidence of the organization's history, ability to implement projects & financial considerations | Basic supporting evidence of organizations history, ability to implement projects & financial considerations provided | Evidence of organization's ability to implement projects, history & financial considerations provided with more than basic detail | Evidence of organization's ability to implement projects, history & financial considerations provided but lacks detailed supporting data or information | Detailed supporting data or information is provided that gives clear evidence of organization's ability to implement projects, history & financial considerations |

# 2025 Heber City TAP Arts Grant Applications

## FINAL - Roll-up Scores

| Applicant | Project/Event | A | B | C | D | E | Averages | Request | Eligible | Recc Award | Comments |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Community Alliance for Main Street | Monday Night Local Talent Show | 465 | 420 | 480 | 395 | 375 | 427 | $ 4,830.00 | $ 4,830.00 | $ 4,830.00 | |
| Cultural Fire Events | Dancing with Traditions | 460 | 390 | 400 | 455 | 430 | 427 | $ 9,500.00 | $ 9,500.00 | $ 9,500.00 | |
| Northeastern Utah Educational Services | Canvas of Voices: Student Art in the Spotlight | 450 | 370 | 410 | 460 | 425 | 423 | $ 7,599.00 | $ 7,599.00 | $ 7,599.00 | |
| Main Street | A Heber Valley Christmas Spectacular | 405 | 395 | 420 | 410 | 445 | 415 | $ 12,000.00 | $ 12,000.00 | $ 12,000.00 | |
| Community Alliance for Main Street | Mural project | 475 | 330 | 430 | 435 | 400 | 414 | $ 1,875.00 | $ 1,875.00 | $ 1,875.00 | |
| Community Alliance for Main Street | 100 Years Photo ehibition | 430 | 330 | 410 | 410 | 410 | 398 | $ 1,500.00 | $ 1,500.00 | $ 1,500.00 | |
| Heber City Limits | Backyard Music Production | 435 | 285 | 385 | 405 | 380 | 378 | $ 4,017.00 | $ 4,017.00 | $ 4,017.00 | |
| Heber Valley Arts Center | Heber Valley Art Center: Website | 360 | 375 | Recuse | 390 | Recuse | 375 | $ 7,500.00 | $ 7,500.00 | $ 7,500.00 | |
| ~~Wasatch County Senior Center~~ | ~~Senior Pottery/Craft Room Classes~~ | 395 | 335 | 335 | 415 | 395 | 375 | $ 3,750.00 | $ 2,750.00 | Ineligible | Wasatch County Admin Agency is funded via County Annual Budget |
| Commemorative Air Force Utah WIng | CAF Museum Remodel | 355 | 250 | 370 | 420 | 410 | 361 | $ 10,000.00 | $ 10,000.00 | $ 10,000.00 | |
| Red White & Blue Festival | Red White & Blue Festival: Marketing | 390 | 350 | 350 | 340 | 320 | 350 | $ 20,000.00 | $ 20,000.00 | $ 1,179.00 | |
| Art Around Circle | Whimsy! | 315 | 375 | 310 | 270 | 270 | 308 | $ 19,818.50 | $ 4,118.50 | Ineligible | Art Around Circle has not achieved MINIMUM case for support @ Public Needs / Public Benefit |
| Wasatch County Line Dancing | Wasatch County Line Dancing | 360 | 265 | 270 | 320 | 295 | 302 | $ 5,000.00 | $ 5,000.00 | Ineligible | Wasatch County Line Dancing has not achieved MINIMUM case for support@ Public Needs / Public Benefit |
| | | | | | | | | | $ 90,689.50 | $60,000.00 | |

# Top Line Recommendations – TAP Arts Grants 2026

Fund a **Heber City Arts Master Plan** :

- identify the future needs of our Community and
- support future TAP Arts Grants with **context** to long-term projects and goals.

Consider **lifting the annual TAP ARTS Grants Funding CAP** (this year being $60,000)

- so that the Community and the Arts Committee are more open in their consideration of great projects being developed.

# Policies Recommendations – TAP Arts Grants 2026

I. All Marketing Funds requested for any TAP Arts Project Grant are limited to 35% of the total grant awarded (not $$ requested)

II. The use of Wasatch County and/or Midway City TAP Funds MAY be used as Matching Funds to a Heber City TAP Arts Project Grant, IF the total value of the Proposed Project exceeds $100,000 USD.

# Policies Recommendations – TAP Arts Grants 2026

## III. Private Sector Capital Maintenance / Improvement Projects

a. Subject property is **PRIVATELY OWNED** and that the **property owner verifies t**hat they approve/support the maintenance - improvement project to their property in writing with the application documents.

b. Verification that the **general public may access the improved property for a minimum of 10 years.**

# Policies Recommendations – TAP Arts Grants 2026

## III. Private Sector Capital Maintenance / Improvement Projects

c. Heber City TAP Funds will only be available for these projects **following a review and approval** by the Heber City Engineering Staff.

Note: these funds are only available for reimbursement of **actual materials and labor expenses** by the applicant.

# Administration Recommendations – TAP Arts Grants 2026

I. **ALL Events / Purchases (other than capital projects) MUST** submit 100% of their qualified paid receipts for reimbursement WITHIN TWO (2) YEARS and **NO LATER THAN 45 DAYS following completion** or they lose their funding.

II. **Event Projects that are identified as ANNUAL Events MUST** submit 100% of their qualified paid receipts for reimbursement EACH YEAR and NO LATER THAN 45 DAYS following completion or they lose their funding.

# Administration Recommendations – TAP Arts Grants 2026

III. Heber TAP Application Matching Funds are ONLY be reviewed by STAFF @ Post-Award / in coordination w Wasatch County PRIOR to Heber City Council vote (May) each year.

# Discussion



# Heber City Council Staff Report

| | |
|---|---|
| **MEETING DATE:** | 5/6/2025 |
| **SUBJECT:** | Ordinance 2025-09 Adopting Code Amendment to Allow City to Retain Fees-in-Lieu for Affordable Housing |
| **RESPONSIBLE:** | Jeremy Cook |
| **DEPARTMENT:** | Administrative |
| **STRATEGIC RELEVANCE:** | Affordable Housing Plan |

## SUMMARY

This item amends the Affordable Housing Ordinance to permit Heber City to administer affordable housing fee in lieu money for the purchase of land and buildings for affordable housing.
The policy question for Council is as follows:

- Should Heber City adopt Ordinance 2025-09?

## RECOMMENDATION

Staff recommends approval of Ordinance 2025-09.

## BACKGROUND

This item involves the portion of the affordable  housing ordinance that requires affordable housing fee in lieu payments to be administered by the Wasatch County Housing Authority. The City Council identified this policy as one that needs to be amended as part of Council's Annual Policy Priorities. The housing authority has indicated it is not able or willing to utilize the fee in lieu for anything other than subsidizing mortgage interest for qualified home buyers and strategic low interest loans to affordable housing organizations.  Heber City is actively pursuing the construction of affordable housing and would like to utilize the fee in lieu for the purchase of land and constructing housing for qualified home affordable housing buyers.

## DISCUSSION

The City Council identified this as a Policy Priority earlier this year at the annual budget retreat and as such the item has been placed upon the consent agenda for approval.

## FISCAL IMPACT

None.

## CONCLUSION

Approval of Ordinance 2025-09 permits the City to utilize the affordable housing fee in lieu money for the the purchase of land and construction of affordable housing.

## 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.

## ACCOUNTABILITY

**Department:** Administrative
**Staff member:** Tony Kohler, Community Development Director

## EXHIBITS

1. 18.102 Affordable Housing
2. Ord 2025-09 Affordable Housing - 4923-1620-0253 - 1

## 18.102 Affordable Housing

18.102.010 Findings
18.102.020 Purpose
18.102.030 Applicability
18.102.040 Incentives For Construction Of Affordable Units
18.102.050 Affordable Housing Development Agreement
18.102.080 Fee-In-Lieu
18.102.090 Severability
18.102.100 Enforcement
18.102.110 Definitions
18.102.120 Related Provisions
18.102.110 Removed Definitions

### 18.102.010 Findings

A. Heber City has adopted a Moderate Income Housing Element of the General Plan as required by Utah State Code, which looks at the estimated existing supply, the estimated five year need for moderate income housing, a survey and evaluation of zoning's effect on affordable housing, and a description of Heber's programs to encourage an adequate supply of affordable housing;
B. The Moderate Income Housing Element of the General Plan shows that there is a continuing shortage of affordable housing in the City, which is detrimental to the public health, safety and welfare, as it contributes to overcrowded and substandard conditions for lower-income families, and the inability of businesses to find and retain a quality labor supply;
C. A Nexus Study performed for the valley, an exhibit to the Moderate Income Housing Element of the General Plan, shows that new development which does not include or provide for affordable housing serves to aggravate the current affordable housing shortage, by reducing the supply of residential land available for affordable housing development, and creating larger numbers of service oriented, low-paying jobs, creating a greater demand for affordable housing by increasing the numbers of lower wage earners;
D. A requirement for at least ten percent (10%) of all new residential units being created as affordable housing units is strongly recommended to implement the Goals and Policies of the Moderate Income Housing Element of the General Plan;
E. A Needs Assessment performed for the valley, an exhibit to the Moderate Income Housing Element of the General Plan, shows that a Fee-in-Lieu may be assessed as an alternative to providing onsite affordable housing; and
F. Costs for implementing the requirement to contribute to affordable housing can be offset by allowing reasonable development incentives.

HISTORY
*Adopted by Ord. 2003-10 on 8/7/2003*
*Amended by Ord. 2010-01 on 1/21/2010*
*Amended by Ord. 2012-02 on 2/16/2012*
*Amended by Ord. 2018-43 on 8/16/2018*
*Amended by Ord. 2023-20 on 9/25/2023*

### 18.102.020 Purpose

The purposes of this Chapter 18.102 is to: A. Ensure that all new residential development provides a range of housing opportunities for all identifiable economic segments of the population, including households of low and moderate income;
B. Focus affordable housing efforts on monitoring the need and providing opportunities for low to moderate income families to obtain housing that meets their needs and not focus merely on building low income units;
C. Provide a variety of housing types for our elderly or senior citizens including assisted care, independent care, and targeted senior retirement communities;
D. Recognize the need for special target groups for affordable housing, namely: families in crisis; handicapped and other special need groups;
E. Allow alternatives to onsite construction in order to provide a special use deemed necessary and appropriate to accomplish the purposes of affordable housing.

HISTORY
*Adopted by Ord. 2003-10 on 8/7/2003*
*Amended by Ord. 2010-01 on 1/21/2010*
*Amended by Ord. 2012-02 on 2/16/2012*
*Amended by Ord. 2018-43 on 8/16/2018*
*Amended by Ord. 2023-20 on 9/25/2023*

## 18.102.030 Applicability

A. This Chapter applies to any residential development that contains 10 or more residential units and requires a rezone or the use of an overlay zone; any residential or mixed use development where an existing zone allows higher densities by flexible criteria or incentives; or on a voluntary basis in the case of an existing single family detached housing or multi-family zone.
B. This chapter does not apply to:
1. Any development that, after having performed an impact study which has been reviewed and approved by the City Council, at the expense of the development, can show there is no rational nexus or rough proportionality between the requirements of this chapter and the impacts of the development. If such impact study is to be performed, it must be completed and approved prior to receipt of preliminary approval of such development; and 2. Federal, State, or Local Governmental Agencies and Non-Profit Housing agencies constructing price restricted affordable housing.

HISTORY
*Adopted by Ord. 2003-10 on 8/7/2003*
*Amended by Ord. 2010-01 on 1/21/2010*
*Amended by Ord. 2012-02 on 2/16/2012*
*Amended by Ord. 2023-20 on 9/25/2023*

## 18.102.040 Incentives For Construction Of Affordable Units

All developments that contain 10 units or more residential units shall:

1. Provide at least ten percent (10%) of the Equivalent Residential Units (ERUs) proposed for the development as affordable housing units as defined by this ordinance within the development; or
2. Pay a Fee-in-Lieu as calculated per Section 18.102.080; or
3. Implement alternatives to the construction of new affordable housing units contained within the development, where the proposed alternative supports specific housing

policies and goals as identified within the Heber City Moderate Income Housing Plan and assists the City in meeting those goals. Acceptable alternatives shall be of equal or greater value to the required Fee-in-Lieu for the development and may include the following:

1. Acquisition and rehabilitation of affordable housing units;
2. Construction of affordable housing units off-site;
3. Conversion of existing market-rate units to affordable units;
4. Construction of special needs projects or shelters;
5. Dedication of land for future development;
6. Affordable renter occupied housing for those earning 60% or less of Area Median Income (AMI);
7. Elderly or senior citizens, including assisted care and independent care and targeted senior retirement communities (55 years plus); or
8. Families in crisis and the disabled.

HISTORY

*Adopted by Ord. 2003-10 on 8/7/2003*
*Amended by Ord. 2008-06 on 4/3/2008*
*Amended by Ord. 2010-01 on 1/21/2010*
*Amended by Ord. 2018-43 on 8/16/2018*
*Amended by Ord. 2023-20 on 9/25/2023*

**18.102.050 Affordable Housing Development Agreement**

A. An Affordable Housing Plan shall be required for all residential developments that are subject to this Chapter. This plan shall be incorporated into a Development Agreement as directed by the Heber City Attorney.

B. The Affordable Housing Development Plan shall contain, at a minimum, the following information concerning the development, and shall be submitted no later than preliminary approval.

C. At the request of an applicant, the City Council may permit one or more of the following incentives for a development which is required to provide affordable housing, a Fee-in-Lieu, or other acceptable alternatives as negotiated.

1. Affordable units within a single-family detached dwelling subdivision may be built as attached units, provided the developer demonstrates the proposed buildings are compatible in height, size and yard requirements as surrounding lots, and the negative impacts for substantial differences in those features are mitigated with fence and landscape screening, architectural treatments, and site planning as demonstrated by submitted site plan, landscaping plan and building elevations. Attached housing within a single family detached dwelling subdivision shall be designed for owner occupancy with long term deed restrictions to preserve affordability as a first preference. If rental units are proposed they shall also be restricted to 80% of AMI or below.

2. Front Setbacks may be reduced to 20 feet from the front property line and reduced to 10 feet for alley loaded units.

a. Side setbacks may be reduced by 30 percent, rounded up to the nearest foot. b. Rear setbacks may be reduced by 30 percent, rounded up to the nearest foot.

3. The building permit fee (not including connection fees or impact fees), to the extent permitted by law, may be waived for the affordable units.

4. The minimum lot width, lot area, height and open space required within a development may be reduced and/or increased by a proportionate amount to accommodate bonus density units.

5. Reduction in parking standards for project in a half mile proximity to public transportation facilities.
6. Expedited permit review of affordable housing unit projects.
D. The affordable housing units shall be built concurrently with market-rate units.
E. Affordable housing units should be located within the development project site to allow for a blending of such units with market rate units as a first preference.
F. The size, appearance, materials and finished quality of affordable units shall be reasonably consistent with the design of other residential units in the development.
G. Affordable housing units should provide a mix of number of bedrooms in the affordable dwelling units in response to affordable housing demands.
H. Affordable rental units and affordable owner occupied units shall be deed restricted and affordable to the designated income group in perpetuity. Actual rents and prices to be charged and later increases shall be determined in an Affordable Housing Agreement as approved by the City Council and to be entered into prior to receiving final approval on any project.
I. If on site construction is not feasible as determined by the City and the applicant then acceptable alternatives shall be of equal or greater value to the required Fee-in- Lieu for the development and may include the following:
1. Acquisition and rehabilitation of affordable housing units; 2. Construction of affordable housing units off-site; 3. Conversion of existing market-rate units to affordable units with deed restrictions; 4. Construction of special needs projects or shelters in partnership with Wasatch County; 5. Dedication of land for future development of Affordable Units;
J. The following information concerning the development shall be submitted no later than preliminary approval:
1. A calculation of the number of units permitted by the underlying zone. 2. The need and request for specific incentives offered by this Chapter. 3. If a fee in lieu is approved a written appraisal by an Master Appraisal Institute (MAI) Certified Appraiser, who is either 1) mutually agreed upon between the petitioner for development and Heber City, or 2) hired by the city and paid for by the petitioner for development, estimating the retail value of the developed residential component of the project. The city may require, in lieu of the appraisal, a submittal of a copy of the development appraisal used for financing approval of the development. 4. For construction of affordable housing units, include the following:
a. The total number of units proposed in the project; b. The average selling price of a unit for each of the phases of the development; c. The number of affordable units proposed; d. The square footage, calculated ERU's and numbers of bedrooms, e. The proposed location of the units; f. The schedule for production of dwelling units, both affordable and market rate; g. The method of deed restriction for preservation of the units and monitoring agency; h. Production cost associated with dwelling construction; i. Appraisals for units; j. Providing copies of plans for such units; k. Security posted or to be posted prior to recording of final plat, for building of units, if construction of such units will not take place at the same time as the market rate units in a proportionate manner.
5. Letter of Recommendation from the City’s Community Development staff.
6. If a Fee-in-Lieu will be used, a calculation of the amount of the Fee-in-Lieu and the proposed payment method and timing of the Fee-in-Lieu. The fee shall normally be paid in cash prior to recording of the subdivision plat, or prior to issuance of a building permit for multifamily residential developments or if a plat is not required. All lot contributions shall occur simultaneously with the recording of the subdivision plat. A multi-phased development may pay

the Fee-in-Lieu as each phase is developed. The city may consider accepting the Fee-in-Lieu in payments provided:
a. At least 50% of the Fee-in-Lieu is paid as cash prior to recording of the subdivision plat or prior to issuance of a building permit for multifamily residential developments or if a plat is not required; and b. Any remaining amount of the Fee-in-Lieu shall be paid upon completion or issuance of a Certificate of Occupancy (for multifamily, apartments, PUDS, etc.), or upon subdivision acceptance by Heber City.
7. Prior to the recording of a subdivision plat, or prior to the issuance of a building permit for multifamily residential developments or if a plat is not required, the applicant shall have entered into a Development Agreement with Heber City. The Development Agreement shall set forth the commitments and obligations of Heber City and the applicant, including, as necessary, Fee-in-Lieu payment plan, construction details, lot dedications if applicable, etc., and approved bonus density units and incentives.
8. If a developer intends to build his required amount of affordable housing units at a time which is not concurrent with the building of the market rate units, and a later construction schedule is agreed upon as part of the development approval process (not to exceed one year), a bond or other financial assurance equal to 100% of the current Fee-in-Lieu, shall be placed with Heber City to ensure the building of the affordable housing units within the time agreed upon or one year from final approval, whichever is sooner.
9. Details how qualified applicants will be selected with first preference given to public service employees employed within Wasatch County, including municipal, county, school district, state and federal employees. Second preference shall be given to applicants who have been residents of Wasatch County for at least one year prior to application. Third preference shall be given to applicants who reside elsewhere but are employed full-time in Wasatch County. Fourth preference shall be given to applicants who neither work nor live in Wasatch County.

HISTORY
*Repealed by Ord. 2010-01 on 1/21/2010*
*Reenacted by Ord. 2018-43 on 8/16/2018*
*Amended by Ord. 2023-20 on 9/25/2023*

**18.102.080 Fee-In-Lieu**

The Fee-in-Lieu amount is determined by the subsidy needed to make a market rate unit affordable to a low-income household. This subsidy shall be based upon a determination of the average subsidy that would be required to make a typical new starter home consisting of three Bedrooms/two baths affordable to a family earning 80% of the median gross income of the metropolitan statistical area for households of the same size. To ensure proportionality to each development, the Fee-in-Lieu is determined as follows:
A. For developments with detached single-family lots, the Fee-in-Lieu shall be calculated as 6% (six percent) of the value of the subdivision lots as determined by a written appraisal by an MAI Certified Appraiser. B. For all other residential developments, the Fee-in-Lieu shall be calculated as 3% (three percent) of the value of the development as determined by a written appraisal by an MAI Certified Appraiser. C. The Fee-in-Lieu shall be adjusted to current market conditions for developments that have not recorded or have not been constructed within 2 years of approval. It is the responsibility of the developer to submit an updated appraisal of the development value to determine the updated Fee-in-Lieu. D. Heber City and/or the Wasatch County Housing Authority reserves the right to obtain and utilize a second opinion from an Appraiser or Qualified Real

Estate Professional to determine the development value used to calculate the Fee-in-Lieu. E. All Fees-in-Lieu shall be deposited in a Housing Trust Fund. Said fund shall be administered by the Wasatch County Housing Authority and shall be used for the purpose of providing funding assistance for the provision of affordable housing of both for rent and for sale units, the alternatives approved under Section 18.102.040 C. of this ordinance, and reasonable costs of administration consistent with the policies and programs of the Wasatch County Housing Authority. F. Affordable Housing Alternatives shall be of a value not less the amount that would have been paid as the Fee-in-Lieu. Title to all dedicated lots shall be unencumbered, including being clear of all taxes and liens, all such being paid and cleared. All dedicated lots shall be buildable, being of sufficient size and shape to accommodate at least the minimum sized home permitted by the zoning ordinance, plus accommodate required parking spaces and setbacks.

HISTORY
*Repealed by Ord. 2010-01 on 1/21/2010*
*Reenacted by Ord. 2018-43 on 8/16/2018*
*Amended by Ord. 2023-20 on 9/25/2023*

**18.102.090 Severability**

If any of the provisions of this Chapter or the application thereof to any person or circumstances is held invalid, the remainder of this Chapter and the application of the provision to other persons not similarly situated or to other circumstances shall not be affected thereby.

HISTORY
*Repealed by Ord. 2010-01 on 1/21/2010*
*Reenacted by Ord. 2018-43 on 8/16/2018*
*Amended by Ord. 2023-20 on 9/25/2023*

**18.102.100 Enforcement**

A. The provisions of this Chapter shall apply to all developers for which are required to provide affordable housing, and their agents, successors and assigns, unless an impact study performed has been performed and approved. B. The City may institute any appropriate legal actions or proceedings necessary to ensure compliance with this Chapter, including but not limited to actions to revoke, deny or suspend a permit or development approval. C. It shall be a class "B" misdemeanor for any individual or entity to sell or rent a restricted affordable housing unit for a sum in excess of the affordable housing rate set forth in the affordable housing agreement governing that unit. Excess proceeds of an unlawful sale or unlawful rental shall be forfeited shall be paid to the Wasatch County Housing Authority Trust Fund. D. The City may withhold the issuance of permits or other permissible regulatory authority in the enforcement of this Chapter.

HISTORY
*Repealed by Ord. 2010-01 on 1/21/2010*
*Reenacted by Ord. 2018-43 on 8/16/2018*
*Amended by Ord. 2023-20 on 9/25/2023*

**18.102.110 Definitions**

The following words shall have the described meaning when used in this Chapter. If any words are used in this Chapter are not defined herein, the definitions contained in Chapter 18.08 shall control. In the event of a conflict between Chapter 18.08 and this section, this section shall control. If there is no definition contained in either this section or Chapter 18.08 the ordinary

meaning contained in the dictionary shall be the meaning intended unless a contrary meaning is apparent from the context of the word.
A. "Affordable" means housing that costs no more than thirty percent (30%) of a household's income. B. "Affordable Housing" means housing occupied or reserved for occupancy by households with a gross household income equal to or less than 80% of the median gross income of the metropolitan statistical area for households of the same size. Such housing cannot cost more than 30% of a household's income. C. "Affordable Housing Agreement" means a legally binding agreement between a Developer and Heber City and the Wasatch County Housing Authority which ensures that the requirements of this Chapter are satisfied. D. "Allowable Housing Expense" means the total monthly or annual recurring expenses required of a household to obtain shelter. These expenses include loan principal and interest, property and mortgage insurance, property taxes, homeowner's association dues, etc. unit only, this amount would include the cost of obtaining basic public utility services. E. "Affordable Housing Unit" means a dwelling unit that will be offered for rent or sale exclusively to, and which shall be affordable to, lower-income households as required by this Chapter. F. "Base Residential Units" means the number of lots or equivalent residential units associated with each development from which are calculated the number of affordable units to be provided or the amount of the fee-in-lieu to be paid. G. "Conversion" means the change of status of a dwelling unit from a purchased unit to a rental unit or vice versa. H. "Equivalent Residential Unit (aka ERU)" means one residential ERU is equivalent to one dwelling unit. I. "Financial Assistance" means assistance to include, but not be limited to, the subsidization of fees, infrastructure, land costs, or construction costs, the use of Community Development Block Grant (CDBG) Funds, down payment assistance, interest buy-downs, or the provision of other direct financial aid or other monetary compensation, by Heber City or the Wasatch County Housing Authority. J. "Low Income" means fifty percent (50%) or less of median family income for Wasatch County. K. "Market Rate Unit" means a dwelling unit where the rental rate or sales price is not restricted by requirements imposed by local, state or federal affordable housing programs. L. "Moderate Income" means eighty percent (80%) or less of median family income for Wasatch County. M. "Qualified Applicants" means applicants for Low-Income units must make 50% or less than median family income for Wasatch County. Applicants for Moderate- Income units must make between 51% and 80% of median family income for Wasatch County. If all other requirements are equal.
HISTORY
*Repealed by Ord. 2010-01 on 1/21/2010*
*Reenacted by Ord. 2018-43 on 8/16/2018*
*Amended by Ord. 2023-20 on 9/25/2023*

**18.102.120 Related Provisions**

• Chapter 18.12 Administration
HISTORY
*Repealed by Ord. 2010-01 on 1/21/2010*
*Reenacted by Ord. 2018-43 on 8/16/2018*
*Amended by Ord. 2023-20 on 9/25/2023*

**18.102.110 Removed Definitions**

The following words shall have the described meaning when used in this ordinance. If any words are used in this ordinance are not defined herein, the definitions contained in Chapter 18.08 shall control. In the event of a conflict between Chapter 18.08 and this section, this section shall control. If there is no definition contained in either this section or Chapter 18.08 the ordinary

meaning contained in the dictionary shall be the meaning intended, unless a contrary meaning is apparent from the context of the word.

1. "Affordable" means housing that costs no more than thirty percent (30%) of a household's income.
2. "Affordable Housing" means housing occupied or reserved for occupancy by households with a gross household income equal to or less than 80% of the median gross income of the metropolitan statistical area for households of the same size. Such housing cannot cost more than 30% of a household's income.
3. "Affordable Housing Agreement" means a legally binding agreement between a Developer and Heber City and the Wasatch County Housing Authority which ensures that the requirements of this ordinance are satisfied.
4. "Allowable Housing Expense" means the total monthly or annual recurring expenses required of a household to obtain shelter. These expenses include loan principal and interest, property and mortgage insurance, property taxes, homeowner's association dues, etc. unit only, this amount would include the cost of obtaining basic public utility services.
5. "Affordable Housing Unit" means a dwelling unit that will be offered for rent or sale exclusively to, and which shall be affordable to, lower-income households as required by this ordinance.
6. "Base Residential Units" means the number of lots or equivalent residential units associated with each development from which are calculated the number of affordable units to be provided or the amount of the fee-in-lieu to be paid.
7. "Conversion" means the change of status of a dwelling unit from a purchased unit to a rental unit or vice versa.
8. "Equivalent Residential Unit (aka ERU)" means one residential ERU is equivalent to one dwelling unit.
9. "Financial Assistance" means assistance to include, but not be limited to, the subsidization of fees, infrastructure, land costs, or construction costs, the use of Community Development Block Grant (CDBG) Funds, down payment assistance, interest buy-downs, or the provision of other direct financial aid or other monetary compensation, by Heber City or the Wasatch County Housing Authority.
10. "Low Income" means eighty percent (80%) or less of median family income for Wasatch County.
11. "Market Rate Unit" means a dwelling unit where the rental rate or sales price is not restricted by requirements imposed by local, state or federal affordable housing programs.
12. "Moderate Income" means 81 % to 120% of median family income for Wasatch County.
13. "Qualified Applicants" means applicants for Low-Income units must make 80% or less than median family income for Wasatch County. Applicants for Moderate-Income units must make between 81% and 120% of median family income for Wasatch County. If all other requirements are equal, first preference shall be given to public service employees employed within Wasatch County, including municipal, county, school district, state and federal employees. Second preference shall be given to applicants who have been residents of Wasatch County for at least one year prior to application. Third preference shall be given to applicants who reside elsewhere, but are employed full-time in Wasatch

County. Fourth preference shall be given to applicants who neither work nor live in Wasatch County.

HISTORY

*Adopted by Ord. 2018-43 on 8/16/2018*

**ORDINANCE 2025-09**

AN ORDINANCE AMENDING THE AFFORDABLE HOUSING ORDINANCE BY REMOVING THE REQUIREMENT THAT AFFORDABLE HOUSING FEE IN LIEUS BE TURNED OVER TO THE WASATCH COUNTY HOUSING AUTHORITY.

**BE IT ORDAINED** by the City Council of Heber City, Utah, that Heber City Municipal Code, **Section 18.102.080 Fee-In-Lieu** is **amended** as shown in Exhibit A.

If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

To the extent that any ordinances, resolutions, or policies of Heber City materially conflict with the provisions of this Ordinance, they are hereby amended to comply with the provisions hereof.

This Ordinance shall take effect immediately upon passage.

PASSED, APPROVED and ORDERED TO BE PUBLISHED BY THE HEBER CITY COUNCIL this_____day of_____2025.

| | AYE | NAY | ABSENT | ABSTAIN |
|---|---|---|---|---|
| Aaron Cheatwood | _____ | _____ | _____ | _____ |
| Michael Johnston | _____ | _____ | _____ | _____ |
| Sid Ostergaard | _____ | _____ | _____ | _____ |
| Scott Phillips | _____ | _____ | _____ | _____ |
| Yvonne Barney | _____ | _____ | _____ | _____ |

APPROVED:

_____
Mayor Heidi Franco

ATTEST:

_____Date:_____
RECORDER

4923-1620-0253, v. 1

## EXHIBIT A

**18.102.080 Fee-In-Lieu**

The Fee-in-Lieu amount is determined by the subsidy needed to make a market rate unit affordable to a low-income household. This subsidy shall be based upon a determination of the average subsidy that would be required to make a typical new starter home consisting of three Bedrooms/two baths affordable to a family earning 80% of the median gross income of the metropolitan statistical area for households of the same size. To ensure proportionality to each development, the Fee-in-Lieu is determined as follows:

A. For developments with detached single-family lots, the Fee-in-Lieu shall be calculated as 6% (six percent) of the value of the subdivision lots as determined by a written appraisal by an MAI Certified Appraiser.
B. For all other residential developments, the Fee-in-Lieu shall be calculated as 3% (three percent) of the value of the development as determined by a written appraisal by an MAI Certified Appraiser.
C. The Fee-in-Lieu shall be adjusted to current market conditions for developments that have not recorded or have not been constructed within 2 years of approval. It is the responsibility of the developer to submit an updated appraisal of the development value to determine the updated Fee-in-Lieu.
D. Heber City and/or the Wasatch County Housing Authority reserves the right to obtain and utilize a second opinion from an Appraiser or Qualified Real Estate Professional to determine the development value used to calculate the Fee-in-Lieu.
E. All Fees-in-Lieu shall be utilized by Heber City ~~deposited in a Housing Trust Fund. Said fund shall be administered by the Wasatch County Housing Authority and shall be used~~ for the purpose of providing current or future funding ~~assistance~~ for ~~the provision of~~ affordable housing ~~of both for rent and for sale units~~, including, but not limited to, the alternatives approved under Section 18.102.040.C of this ordinance. Heber City may request that the any fee-in-lieu be paid directly to the Wasatch County Housing Authority or another non-profit entity or government agency that provides for or administers affordable housing programs. Heber City may invest the fee-in-lieu in any manner permitted by law prior to Heber City utilizing the fee-in-lieu for an affordable housing purpose. ~~and reasonable costs of administration consistent with the policies and programs of the Wasatch County Housing Authority.~~
F. Affordable Housing Alternatives shall be of a value not less the amount that would have been paid as the Fee-in-Lieu. Title to all dedicated lots shall be unencumbered, including being clear of all taxes and liens, all such being paid and cleared. All dedicated lots shall be buildable, being of sufficient size and shape to accommodate at least the minimum sized home permitted by the zoning ordinance, plus accommodate required parking spaces and setbacks.

# Heber City Council Staff Report

**MEETING DATE:** 5/6/2025

**SUBJECT:** Resolution 2025-06 Supporting America250 Utah and Recognizing and Approving the Red, White and Blue Festival Board as Heber City's Official Committee

**RESPONSIBLE:** Rachel Kahler

**DEPARTMENT:** Administrative

**STRATEGIC RELEVANCE:**

## SUMMARY

In 2026, Utahns will join with other states to commemorate the 250th anniversary of the founding of the United States. In 2023, Gov. Spencer J. Cox and the Utah Legislature created Utah's America250 Commission with the charge to create opportunities for Utahns to celebrate in the lead up to the 250th anniversary of the signing of the Declaration of Independence. Whereas America250 Utah is seeking partnerships with counties and municipalities to further its mission.

The Red, White and Blue Festival board has played a pivotal role in creating and facilitating the annual 4th of July Festival in Heber City. In 2025, the Festival will expand its programming to include a concert, headlined by a multi-platinum country music artist Joe Nichols, at the Wasatch County Events Complex.

Resolution 2025-06 establishes the Red, White and Blue Festival as the City's official committee to work with Utah's America250 Commission to focus on important events, people, and places within Heber City to commemorate and celebrate Heber City's role in America's 250th anniversary.

## RECOMMENDATION

Approve Resolution 2025-06 establishing the Red, White and Blue Festival Board as the City's official committee to work with Utah's America250 Commission to focus on important events, people, and places within Heber City to commemorate and celebrate Heber City's role in America's 250th anniversary.

## BACKGROUND

In 2026, Utah will join with other states to commemorate the 250th anniversary of the founding of the United States. Utahns will come together to reflect on our nation's past, build community, and look toward the future.

In 2023, Gov. Spencer J. Cox and the Utah Legislature created Utah's America250 Commission with the charge to create opportunities for Utahns to celebrate during the upcoming years. The Utah Commission is committed to honor the signing of the Declaration of Independence, not just as a pivotal moment in American history but through the unique and rich lens of Utah's heritage.

This commission endeavors to spark unity, engagement, and education across Utah, bringing together individuals from all walks of life in a shared journey of historical discovery and reflection. The commission is dedicated to creating initiatives that resonate deeply with Utahns through the strength of our partnerships and communities to foster a connection to our past that is both enlightening and inspiring.

The Red, White and Blue Festival Board (https://www.gohebervalley.com/red-white-and-blue-fest/) was created to organize and execute an annual July 4th community celebration to enhance tourism, community building, and economic development opportunities.  The Board is willing to serve as Heber City's official committee to partner with Utah's America250 Commission to plan and execute a community celebration surrounding the 250th anniversary of the signing of the Declaration of Independence.

## DISCUSSION

The United States will celebrate its 250th anniversary on July 4, 2026 marking the signing of the Declaration of Independence. This year-long celebration, known as the Semiquincentennial, will be a time for reflection, honoring the contributions of all Americans, and looking towards the future. Festivities are planned across the nation, including special events in cities large and small.

The Red, White and Blue Festival Board has successfully planned and executed the 4th of July community celebrations since 2019. The Board is willing to serve as the City's official committee, working in partnership with Utah's 250America Commission to plan the 2026 special celebration honoring the 250th anniversary of the signing of the Declaration of Independence.

## FISCAL IMPACT

N/A

## CONCLUSION

Staff recommends the Heber City Council approve Resolution 2026-06 establishing the Red, White and Blue Festival Board as the City's official committee to work with Utah's 250America Commission to plan the local 2026 July 4th community-wide celebration.

## 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.

## ACCOUNTABILITY

**Department:** Administrative
**Staff member:** Matt Brower, City Manager

## EXHIBITS

1. Resolution 2025-06 Utah250 Communities
2. America250 Utah Programming Guide (002)

**HEBER CITY, UTAH**
**RESOLUTION NO. 2025-06**

**SUPPORTING AMERICA250 UTAH AND RECOGNIZING AND APPROVING OF THE RED WHITE AND BLUE FESTIVAL BOARD AS HEBER CITY'S OFFICIAL COMMITTEE**

**WHEREAS,** Governor Spencer J. Cox and the Utah State Legislature created the America250 Utah Commission (also known as America250 Utah);

**WHEREAS,** the mission of America250 Utah is to commemorate and celebrate, reflect on our nation's past, build community, and look toward the future by educating, engaging, and uniting Utahns and visitors to our state;

**WHEREAS,** America250 Utah is seeking partnerships with counties and municipalities to further its mission;

**WHEREAS,** the Heber City Council prefers this partnership be formed by working with an existing local board of a not-for-profit corporation called the Red White and Blue Festival;

**WHEREAS,** the Red White and Blue Festival will focus on important events, people, and places within Heber City to commemorate and celebrate Heber City's role in America's 250th anniversary;

**WHEREAS,** local projects will enhance tourism, community building, and economic development opportunities; and

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

1. Hereby recognizes the Red White and Blue Festival Board as its official committee.
2. Will partner with America250 Utah.
3. Will support signature programs of the America250 Utah Commission; and
4. Will support the Red White and Blue Festival Board in its local efforts to educate, engage, and unify Utahns and our visitors to Heber City.

**ADOPTED and PASSED** by the City Council of Heber City, Utah this _____ day of _____, 2025, by the following vote:

| | AYE | NAY | ABSENT | ABSTAIN |
|---|---|---|---|---|
| Yvonne M. Barney | _____ | _____ | _____ | _____ |
| Aaron Cheatwood | _____ | _____ | _____ | _____ |

| | | | | |
|---|---|---|---|---|
| Mike Johnston | _____ | _____ | _____ | _____ |
| Sid Ostergaard | _____ | _____ | _____ | _____ |
| D. Scott Phillips | _____ | _____ | _____ | _____ |

APPROVED:

_____
Mayor Heidi Franco

ATTEST:

_____ Date: _____
RECORDER

AMERICA 250 | UTAH

Community Handbook



# 250 YEARS IN THE MAKING

A Year of Celebration and Service

America250 Utah is a program led by the Utah Department of Cultural & Community Engagement with support from the Governor's Office and the Utah State Legislature.

Utah Department of Cultural & Community Engagement

**America250 Utah Contacts**

**For programming and partnership inquiries**
Nicole Handy, executive director, America250 Utah
nhandy@utah.gov | 801-389-5084

**For city and county questions**
David Wicai, director of strategic initiatives, Utah Department of Cultural & Community Engagement
davidwicai@utah.gov

**For sponsorship opportunities**
Liz Kinne, director of development, Utah Cultural & Community Engagement Foundation
lizkinne@utah.gov

# AMERICA 250 | UTAH

## Community Handbook

*1* About America250 Utah

*2* Preamble to the Declaration of Independence

*3* Introduction

*5* Mission & Vision

*6* Themes

*8* America250 Utah Signature Programs

*9* Get Involved

*11* Collaboration With National Programs

*12* Commission Members

*13* Additional Resources

# Planning America's Anniversary, Utah Style

In 2026, Utah will join with other states to commemorate the 250th anniversary of the founding of the United States. Utahns will come together to reflect on our nation's past, build community, and look toward the future.

In 2023, Gov. Spencer J. Cox and the Utah Legislature created Utah's America250 Commission with the charge to create opportunities for Utahns to celebrate during the upcoming years. The Utah Commission is committed to honor the signing of the Declaration of Independence, not just as a pivotal moment in American history but through the unique and rich lens of Utah's heritage.

This commission endeavors to spark unity, engagement, and education across Utah, bringing together individuals from all walks of life in a shared journey of historical discovery and reflection. We are dedicated to creating initiatives that resonate deeply with Utahns through the strength of our partnerships and communities to foster a connection to our past that is both enlightening and inspiring.



# Preamble to the Declaration of Independence

**Continental Congress, Philadelphia; July 4, 1776**

*We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness. — That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, — That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness.*

**Read America's Founding Documents**

The Declaration of Independence, Constitution, and Bill of Rights —Collectively known as the Charters of Freedom— are considered instrumental in the guiding values of the United States.

https://www.archives.gov/founding-docs



Detail from "Declaration of Independence" by John Trumbull.

# Introduction

For nearly 250 years, Americans from all walks of life and every corner of the country have had a hand in shaping our nation's history. From time immemorial, the area now known as Utah was populated by Indigenous people. Today's eight federally recognized Tribal nations include the Confederated Tribes of the Goshute, Paiute Indian Tribe of Utah, San Juan Southern Paiute Tribe, Northwestern Band of the Shoshone Nation, Skull Valley Band of Goshute, Ute Indian Tribe of the Uintah and Ouray Reservation, Ute Mountain Ute Tribe, and the Navajo Nation. Spain claimed what is now Utah as part of New Spain from 1500 to 1821. In 1776 a group of Spanish Catholic priests, the Domínguez-Escalante Expedition, left Santa Fe hoping to find a route to the California coast as they traveled through parts of Utah.

No two Americans began their journey in the same place. Except for Native Americans, our ancestors came to these lands from elsewhere. For many Utahns, the quest for statehood provides a lens to reflect upon the full sweep of our nation's past and a deeper understanding of integration and the meaning and promise of America.

Americans have more in common than what divides us through our shared history and celebrations. The semiquincentennial is a chance for all Utahns to feel a part of this major milestone in our nation. We can celebrate courage, liberty, and sacrifice, while also reckoning with difficult truths. By fostering a sense of belonging and coming together with our local communities, we can ensure that Utahns of all ages and backgrounds see themselves in American history. Each family's journey resonates with stories of hard work, doing our part, innovation, and entrepreneurship.

This anniversary presents an opportunity for Americans to pause, acknowledge, celebrate, and turn to family and friends to check in. It is a time to think about our responsibility to our fellow community members and for each of us to consider creative and authentic ways to fulfill ongoing actions toward "a more perfect Union."



# America's *Semiquincentennial*




## Mission

Utah's America250 commission will honor our nation's past, celebrate our present, and inspire a future that upholds the values that define us as a nation and state.

## Vision

Statewide America250 activities and celebrations will generate a wider appreciation of history's relevance to contemporary challenges and inspire Utahns to take steps to improve our communities, state, and nation.

# To accomplish our mission, America250 Utah is focused on the following themes:

## EDUCATE

*Build Understanding*

Spark deeper awareness and understanding of the history, values, and democratic processes that shape our nation. Together, these contribute to a better understanding of who we are, where we came from, and where we can go.

## ENGAGE

*Build Community*

Examine Utah's stories and forms of self-expression. Celebrate the unique traditions of people and places throughout the state and develop powerful service-oriented experiences that propel Utahns forward for the next 250 years.

## UNITE

*Build Bridges*

Promote dialogue about our common bonds and themes of the American spirit. Develop forward-looking conversations about individual rights to life, liberty, and the pursuit of happiness while honoring the freedom of others to do the same.




Fourth of July Parade on Lower Main Street, Park City, UT.
Photo courtesy of Visit Park City.

# Utah's Invitation

The semiquincentennial anniversary of the Declaration of Independence offers us an opportunity to reflect on how far we have come as a country and consider the ongoing work of democracy. America250 Utah will commemorate the anniversary with wide-ranging activities, beginning in 2024 and culminating in 2026, including educational outreach, online resources, and a wide variety of signature programming and events. America250 Utah signature programs will be free and open to the public.

# America250 Utah Signature Programs

**500 For Our Future**

Teaching the next generation about America's history and guiding values will empower our children to lead into the next 250 years of America's story with courage and compassion. Over the next two years, America250 Utah is partnering with Utah Valley University and others to reach 500 K-12 teachers with professional training and resources for civics education.
*For educators*

**"Writings of a Revolution"**

Inspired by the Declaration of Independence, this exhibit at the Utah State Capitol will showcase artifacts from the Revolutionary War period. The Declaration of Independence summarized the colonists' motivations to seek independence from Great Britain and is seen as the first formal statement of a nation's intention to choose their own form of government. A traveling display will also be available for arts and cultural organizations, libraries, and other community buildings.
*For students, educators, clubs, and individuals*

**Walk250 Utah**

Utahns and Americans have created paths to explore and survive, from seasonal migrations of the Northwestern Band of the Shoshone to pioneer trails, and from transcontinental railways to shoreline routes. Walk250 Utah commemorates this movement of various peoples through our beautiful landscape by challenging every Utahn to walk 250 miles within the calendar year of our nation's 250th anniversary celebration.
*For municipalities, counties, businesses, nonprofit organizations, clubs, and individuals*



**Utah250 Communities**

America250 Utah aims to partner with Utah's 250+ municipalities, counties, and Tribal nations to create hundreds of exciting and engaging opportunities to commemorate and celebrate local events and everyday Americans who have shaped our history. America250 Utah's toolkits will provide ideas for towns and cities to come alive with programs and events to inspire, showcase arts, culture, and science, and highlight places and public spaces.
*For municipalities and counties*

**250 Service Projects for America250**

Leaning into Utah's first-in-the-nation status for volunteerism, America250 Utah will work with UServeUtah, Show Up Utah, youth-led organizations, and other partners to create more than 250 service opportunities across the state. Utahns are passionate about contributing to the greater good, and volunteering also provides tangible benefits to the service givers in making connections with others and their communities.
*For municipalities, businesses, nonprofit organizations, clubs, and individuals*

**Neighborhood Unity Potlucks**

Food and music are ways that we can connect across our community tables and bring people together to commemorate, celebrate, and look to the future. What better way to do this than with block parties, neighborhood potlucks, and other community gatherings on Sunday, July 5, 2026.
*For families, individuals, civic and social clubs, and communities*

**Listening to One Another: The Declaration of Independence at 250**

Thematic and guided conversations can ensure that the full range of America's voices participate in the 250th commemoration. In partnership with the Federation of State Humanities Councils, the Utah Humanities' Community Conversations program will train facilitators to hold community conversations statewide.
*For libraries, nonprofit organizations, civic clubs, and individuals*

# Who Should Get Involved?

America250 Utah encourages all Utahns to join us in celebrating this historical milestone by getting involved in one of our signature programs, creating your own celebration, or re-envisioning an existing program inspired by our themes.

**Lead local celebrations and commemorations**

America250 Utah is developing toolkits for state agencies and divisions, local municipalities, county governments and youth councils, tribal communities and governments, and our armed services. The far-reaching services provided by local leadership will be critical to making this anniversary a unifying experience for all.

**Empower the next generation**

If you work with a university, college, school district, or K-12 school, American250 Utah is excited to partner with you to connect, converse, and teach about our founding principles and bring student voices into the celebration.

**Connect communities through your organization**

Sports arenas, arts and cultural institutions, religious organizations, and libraries contribute to our communities as gathering places. Consider how your organization can host or participate in an America250 Utah program and help us examine the hard truths and accomplishments of our nation's history.



**Showcase hard work and innovation**

Business leaders and their workforce contribute to the success of the American dream and the power to do good every day. Employee service opportunities or wellness programs can also serve as an opportunity to connect with America250 Utah.

**Start a conversation**

Formal and informal nonprofits and clubs bind our neighbors, friends, and families together. From book clubs to youth groups, and cooking clubs to sports teams, these groups encourage connection, reflection, and self-expression.

**Chart your own path**

Think about how you might maximize the reach of existing programs, partnerships, and other resources by connecting to our state programs and the national commemoration effort. Submit your idea at america250.utah.gov.

**Promote Your America250 Utah Programming**

We invite and encourage organizations committed to celebrating America's semiquincentennial to register their events with America250 Utah and to share those events through the free, statewide event-sharing service Now Playing Utah. Signature and officially recognized events of America250 Utah will be promoted on social media, added to our website, and permitted to utilize the America250 Utah Community Event logo. Submit your idea at america250.utah.gov.

## Collaboration with National Programs

America250 Utah is part of a nationwide planning effort that includes states, territories, and America250™. America250 is planning a multi-year, national effort to engage, educate, and unite Americans from sea to shining sea through the following tentpole programs:

- **America's Field Trip**, a nationwide scholastic competition designed to engage America's youth.
- **Our American Story**, a nationwide initiative to gather stories from people across the United States of America and create the largest collection of oral histories ahead of the nation's 250th anniversary.
- **America Gives**, focused on reinvigorating a year-round culture of service in the United States through 2026 and beyond.
- **America's Culture**, a national moment to celebrate and uplift American art forms, creative expression, and cultural touchstones.
- **America Innovates**, a nationwide event, featuring a traveling tech expo, that will visit cities around the country over the span of nearly a year.
- **America's Time Capsule**, a national collection of items that will help tell the story of America at 250 and give future generations a tangible connection to this important milestone.
- **America Waves**, a free, small, hand-held flag delivered to any American who requests one.

Learn more about America250 at [america250.org/get-involved](america250.org/get-involved).



## Utah's America250 Commission Members

Commission members represent a geographically diverse range of historians, philanthropists, and educators, as well as business and community leaders. Their charge is to work with public and private entities to inspire Utahns to imagine our role in the country's next 250 years, while creating once-in-a-lifetime experiences to commemorate America's anniversary in 2026.

**Mindy Benson** | co-chair; president of Southern Utah University
**Christine Durham** | co-chair; lawyer and former Utah Supreme Court justice
**Ron Fox** | co-chair; public historian, author, The Fox Group president

**Kathryn Asay** | vice president general, National Society Daughters of the American Revolution
**Barbara Jones Brown** | historian, author, and publisher
**David Clark** | consultant; former chair, Utah Tech University Board of Trustees; former Utah state representative and House speaker
**Andrea Clarke** | co-founder, Labor & Honor Foundation; community advocate
**Sanchaita Datta** | president and co-founder, FatPipe Networks
**Brandon Fugal** | real estate executive and entrepreneur
**Alan Hall** | founder, former CEO, Marketstar; philanthropist
**Steve Handy** | marketing consultant; former Utah state representative
**Jani Iwamoto** | former Utah state senator and former Salt Lake County Council member; honorary consul of Japan in Salt Lake City
**Luis Lopez** | president, Latinos United Promoting Education and Civic Engagement; former Ogden City Council member
**Douglas McGregor** | state secretary/treasurer, Utah Sons of the American Revolution
**Darren Parry** | Tribal leader, historian, and author
**Kristy Pike** | writer and community leader
**Byron Russell** | marketing consultant and community leader
**Don Stirling** | business leader
**Brian L. Tarbet** | chief civil deputy, Office of the Utah Attorney General; retired U.S. Army major general
**Kim Wilson** | lawyer and community leader
**Donna Law** | ex-officio; director, Department of Cultural & Community Engagement

## Additional Programming Ideas

Additional programming and planning ideas are available at america250.utah.gov**.** On the site you will also find ways to promote your event or activity, submit your event to be an official America250 Utah event, and apply to use the logo.

The trademark America250™ is owned by the U.S. Semiquincentennial Commission and is licensed to the Utah Department of Cultural and Community Engagement for limited use, time and purpose. The Utah Department of Cultural and Community Engagement is a wholly independent state entity.

All trademarks, service marks, logos, trade names, and any other proprietary designations of the Utah America250 Commission and America250 used herein are registered trademarks of the commission, America250, our designated partners, and suppliers. You may not use any of our trademarks, logos, or trade dress without our express written consent.

## Additional Resources

Stay connected and informed of Utah's efforts to celebrate 250 years at http://america250.utah.gov**.**

For additional information about the U.S. Semiquincentennial Commission, visit america250.org**.**

For additional resources from the American Association for State and Local History about preparing for the 250th anniversary, visit https://aaslh.org/programs/250th/**.**

## Acknowledgments

American Association for State and Local History. *Making History at 250: The Field Guide for the Semiquincentennial.* Nashville, TN: American Association for State and Local History, 2021.

American Association for State and Local History. *250th Anniversary Program Handbook: Your Guide to Planning for the U.S. Semiquincentennial.* Nashville, TN: American Association for State and Local History, 2024.



Balloons and Tunes Roundup, Kanab, Utah.

AMERICA 250 | UTAH

America250 Utah is a program led by the Utah Department of Cultural & Community Engagement with support from the Governor's Office and the Utah State Legislature.

> america250.utah.gov

Utah Department of Cultural & Community Engagement

# Heber City Council Staff Report

| | |
|---|---|
| **MEETING DATE:** | 5/6/2025 |
| **SUBJECT:** | Red, White and Blue Festival Request for 2025 July 4th Festival Sponsorship |
| **RESPONSIBLE:** | Rachel Kahler |
| **DEPARTMENT:** | Administrative |
| **STRATEGIC RELEVANCE:** | Community Vibrancy |

## SUMMARY

The Red, White and Blue Festival is a local not-for-profit corporation, overseen by a seven (7) member volunteer board, that plans and executes the annual July 4th community celebration. The 4th of July Festival began in 2019 with the 2024 festival having an estimated attendance of over 7,000. With the addition of the evening concert at the Wasatch County Event Complex, headlined by the multiplatinum country music artist Joe Nichols, the 2025 Festival is expected to be larger and more well-attended than any of the previous festivals.

The Red, White and Blue Festival Board is formally requesting Heber City continue its annual sponsorship of the 4th of July Festival. In previous years, the Council, in partnership with the Wasatch County Fire Department, has sponsored the free hot dog lunch at the park. In 2025, Heber City is being requested to continue its sponsorship of the free hot dog lunch at the park and provide a sponsorship for the evening concert headlined by Joe Nichols.

The request is for a sponsorship in the amount of $20,000.00 from the City's FY 2026 budget.

## RECOMMENDATION

## BACKGROUND

The annual Red, White and Blue Festival is overseen by a local volunteer board. The festival has grown to become a community day-long event. The Board is seeking a Heber sponsorship for 2025.

## DISCUSSION

The 2025 4th of July Festival is expected to be bigger and better than ever.  Activities begin early in the morning on July 4th and end with a signature concert at the Wasatch County Events Complex.  The following link provides more info about the 2025 Festival line-up of events: https://www.gohebervalley.com/red-white-and-blue-fest/

In 2025, the Red, White and Blue Festival Board has added a signature concert to the 2025 line-up of events.  The business plan behind the concert is to reinvest all revenues in excess of costs into Heber's historic downtown via the Community Alliance of Mainstreet (CAMS) to further the City's goals of transforming Heber's downtown into an economically vibrant and sustainable area.

Currently, there are over 10 community organizations supporting and participating in the 2025 Festival, including, CAMS, Heber Rotary, Wasatch County Community Foundation, Wasatch County Community Arts Alliance, Heber Valley Chamber of Commerce, Wasatch County Fire Department, Timpangous Valley Theater, and numerous other private businesses and organizations.

## FISCAL IMPACT

$20,000 from FY '26 budget.

## 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.

## ACCOUNTABILITY

**Department:** Administrative
**Staff member:**

## EXHIBITS

None



WASATCH COUNTY HEALTH DEPARTMENT

# 2024

## Annual Report

# Health Officer Message

- Wasatch County Health Department and Board of Health present this report.
- 2024 brought new enhancements and staff to tackle public health concerns.
- Report includes service highlights, budget overview, and health statistics.
- Dedicated employees and volunteers drive the department's programs.
- The department welcomes feedback and aims to meet community health needs.



# Mission

To promote and protect the health and well-being of individuals, families and our community

# Vision

To promote and protect the health and well-being of individuals, families and our community

# Board of Health

**Chair**- Neal Burton

**Vice Chair**- Sara Simonsen

Kendall Crittenden

Jay Eckersley

Michele Ludlow

Britt Manning

Coleen Nielsen

# PROGRAMS & SERVICES

## Administration

- Public Policy, Budget and Finances, Public Relations
- Vital Records: Birth & Death Certificates, Marriage Certificates

## Emergency Services

- Preparedness & Response Planning and Coordination
- Hazardous Materials Incident Response
- Volunteer Management (Medical Reserve Corps)

## Environmental Health

- Permitting & Inspections: Body Art Facilities; Food Handlers; Food Service Establishments; Liquid Waste Haulers; Mass Gathering Events; Mobile Home & RV Parks; Public Lodging Facilities; Public Swimming Pools; Public Water Systems; Schools; Septic Systems; Solid Waste Facilities; Tanning Facilities; and Used Oil Facilities
- Air Quality Monitoring & Promotion
- Radon Testing & Awareness

## Epidemiology

- Disease Surveillance & Data Analysis
- Case Investigations & Infection Prevention

## Health Promotion

- Chronic Disease Awareness & Prevention: Diabetes Prevention; Senior Nutrition Program; Physical Activity Promotion Events
- Injury Prevention: Wasatch Safe Kids; Trail and Bike Safety; Child Passenger Safety; Suicide Prevention; Senior Fall Prevention; Zero Fatalities; Life Jacket Loaner Station
- Substance Misuse Prevention & Control: Naloxone Training; Safe Medication Disposal; Utah Indoor Clean Air Act; Youth Tobacco Access Regulation; Tobacco Prevention; Tobacco Cessation

## Clinical Services

- Health Clinic: Blood Sugar; Cholesterol; Urinalysis; BMI & Weight; Blood Pressure
- Children's Services: Well Child Exams; Home Visitation
- Dental Clinic
- Immunizations: Childhood and Adult Vaccines; International Travel Clinic
- STD & TB Testing and Treatment
- Women's Clinic: Breast & Cervical Cancer Screening; Family Planning & Birth Control; Lifestyle Coaching for Women 40 to 64 Years Old

## Women, Infants, & Children (WIC)

- eWIC Debit Cards for Healthy Foods
- Community and Healthcare Referrals
- Nutrition Assessment, Counseling, and Breastfeeding Support

# 2024 HEALTH SNAPSHOT

## HIGHLIGHTS FROM THE YEAR

# SENIOR FARMERS MARKET NUTRITION PROGRAM



- The Senior Farmers Market Nutrition Program was launched in **July 2024**.
- **$100 vouchers for fresh produce** and honey were given to qualifying seniors.
- **91 seniors were enrolled** with community partners' help.
- Over 14 weeks, **2,880+ pounds of produce** were distributed.
- Leftover produce was donated to local food pantries.

# GROWING YOUTH GROUPS




- Health promotion staff partnered with schools and Wasatch Behavioral Health to organize **THRIVE youth clubs**.
- Clubs aim to **educate and advocate** on alcohol, tobacco, drugs, mental health awareness, and digital literacy.
- 2024 advocacy efforts included leadership development, legislative visits, and supporting tobacco prevention at a local fair.

# WIC NOW OFFERS VIRTUAL APPOINTMENTS



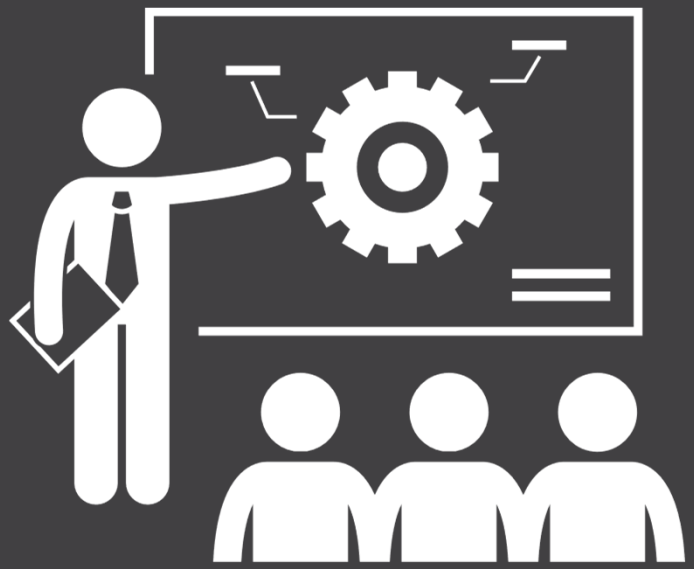
- In 2024, WIC updated food assessments, education, and benefits remotely.
- The virtual option **reduced clinic visits**.
- WIC certified with more grocery stores and established a self-checkout option for families with the WIC card.

# INFECTIOUS DISEASE SURVEILANCE



- In 2024, the department completed **428 disease investigations**, identifying 234 confirmed cases of infectious disease.
- **Notable increases** were observed in STI's, while **COVID-19 hospitalizations and deaths decreased.**
- Dr. Erick Christensen's expertise in disease management significantly contributed to the success of the investigation team.

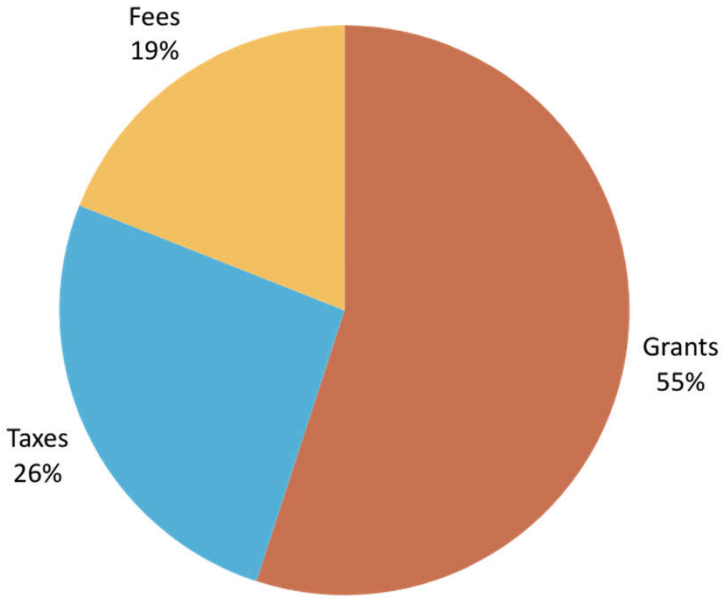
# EMERGENCY PREPAREDNESS DEVELOPMENT & TRAINING



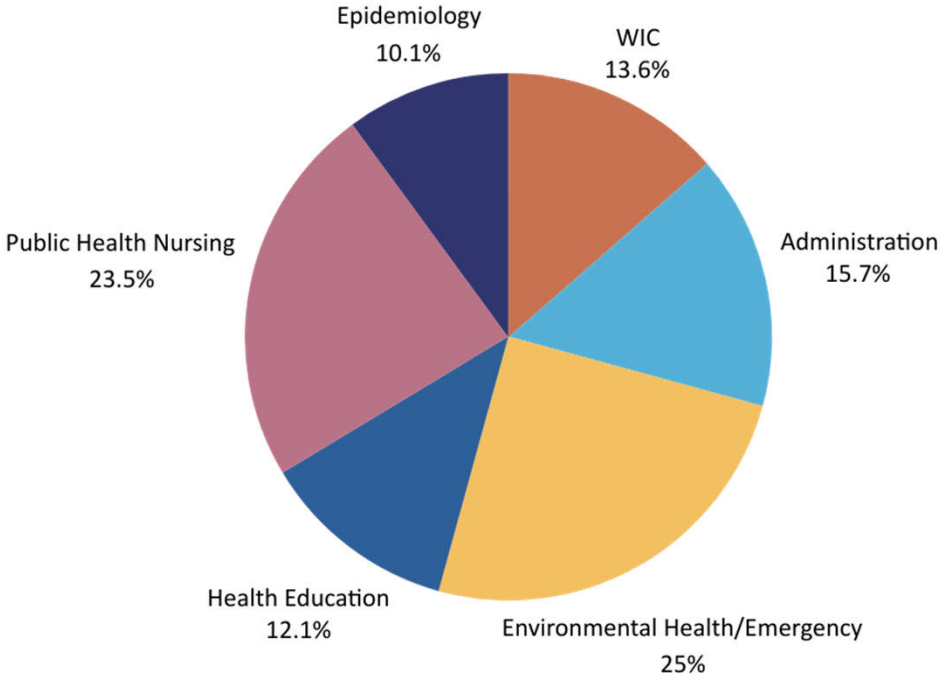
- Staff underwent a training needs assessment in 2024, leading to **tailored training plans**.
- A **disability training session** was conducted in June 2024 to enhance staff understanding and support for diverse needs.

# 2024 Budget

## REVENUE




## EXPENSES




**TOTAL EXPENDITURES: $4,038,865**

# Featured Statistics



**LIFE EXPECTANCY AT BIRTH**

**80.3 yrs**

UT: 79.5 | US: 78.8



**FAIR/POOR GENERAL HEALTH**

**11.2%**

UT: 14.8 | US: 17.9



**NO HEALTH INSURANCE**

**7.5%**

UT: 8.6 | US: 8.4



**ADULTS WITH DIABETES**

**8.6%**

UT: 8.9 | US: 12



**DEPRESSION PREVALENCE**

**18.1%**

UT: 24.5 | US: 21.4



**ADULT OBESITY**

**26.2%**

UT: 31.9 | US: 33.3

# CONNECT WITH US

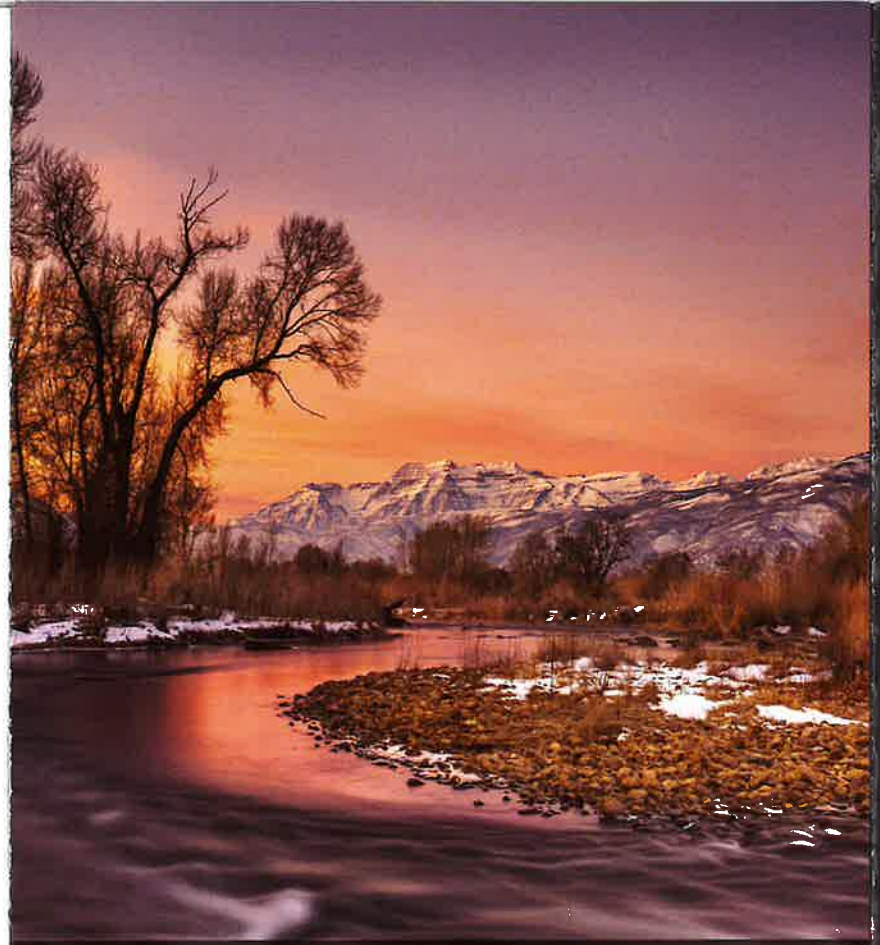
**Instagram**
*@wasatchcounty_hd*

**Facebook**
*Wasatch County Health Department*

**Website**
*www.wasatchcountyhd.org*

# QUESTIONS?

WASATCH COUNTY
HEALTH DEPARTMENT



WASATCH COUNTY HEALTH DEPARTMENT

# 2024 Annual Report

Alan Day Photography

# HEALTH OFFICER MESSAGE



**Jonelle Fitzgerald**
Health Officer

On behalf of the Wasatch County Health Department and Board of Health, I am pleased to present our 2024 annual report. In our effort to keep current and responsive to the ever-changing public health concerns in our community, 2024 brought new enhancements, services, and staff. The following report highlights a few of the many services and programs that occurred throughout the year. In addition, we have provided an overview of departmental budget and community health statistics.

Programs of the Wasatch County Health Department are driven by hard-working and dedicated employees who strive every day to serve the community and meet public health challenges head on. In addition to professional staff, we acknowledge and express appreciation to many volunteers, community partners, and organizations whose efforts advance our mission to promote and protect the health and well-being of individuals, families, and our community. I am thankful for an engaged and dedicated Board of Health that carefully studies and thoughtfully considers community needs. Board members are appointed by the Wasatch County Council and serve voluntarily. The board oversees planning, establishes public health policy, rules, and standards, and provides guidance and direction to enhance service delivery.

We hope you enjoy this report and find it helpful. We welcome your comments and feedback. It is truly our desire to be responsive to the needs of the community and provide exceptional public health services.

Sincerely,

Jonelle B. Fitzgerald

# PROGRAMS & SERVICES

## ADMINISTRATION

- **Public Policy, Budget and Finances, Public Relations**
- **Vital Records:** Birth & Death Certificates, Marriage Certificates

## EMERGENCY SERVICES

- **Preparedness & Response Planning and Coordination**
- **Hazardous Materials Incident Response**
- **Volunteer Management (Medical Reserve Corps)**

## ENVIRONMENTAL HEALTH

- **Permitting & Inspections:** Body Art Facilities; Food Handlers; Food Service Establishments; Liquid Waste Haulers; Mass Gathering Events; Mobile Home & RV Parks; Public Lodging Facilities; Public Swimming Pools; Public Water Systems; Schools; Septic Systems; Solid Waste Facilities; Tanning Facilities; and Used Oil Facilities
- **Air Quality Monitoring & Promotion**
- **Radon Testing & Awareness**

## EPIDEMIOLOGY

- **Disease Surveillance & Data Analysis**
- **Case Investigations & Infection Prevention**

## HEALTH PROMOTION

- **Chronic Disease Awareness & Prevention:** Diabetes Prevention; Senior Nutrition Program; Physical Activity Promotion Events
- **Injury Prevention:** Wasatch Safe Kids; Trail and Bike Safety; Child Passenger Safety; Suicide Prevention; Senior Fall Prevention; Zero Fatalities; Life Jacket Loaner Station
- **Substance Misuse Prevention & Control:** Naloxone Training; Safe Medication Disposal; Utah Indoor Clean Air Act; Youth Tobacco Access Regulation; Tobacco Prevention; Tobacco Cessation

## CLINICAL SERVICES

- **Health Clinic:** Blood Sugar; Cholesterol; Urinalysis; BMI & Weight; Blood Pressure
- **Children's Services:** Well Child Exams; Home Visitation
- **Dental Clinic**
- **Immunizations:** Childhood and Adult Vaccines; International Travel Clinic
- **STD & TB Testing and Treatment**
- **Women's Clinic:** Breast & Cervical Cancer Screening; Family Planning & Birth Control; Lifestyle Coaching for Women 40 to 64 Years Old

## WOMEN, INFANTS, & CHILDREN (WIC)

- **eWIC Debit Cards for Healthy Foods**
- **Community and Healthcare Referrals**
- **Nutrition Assessment, Counseling, and Breastfeeding Support**

# HEALTH SNAPSHOT: HIGH

## SENIOR FARMERS MARKET



The Wasatch County Health Department proudly launched our first Senior Farmers Market Nutrition Program in July 2024, with the goal of supporting our community's low-income senior citizens. Through this initiative, eligible seniors received $100 in vouchers to purchase fresh produce and honey from local farmers, enhancing their access to nutritious food.

In partnership with the Wasatch County Senior Center we successfully enrolled 91 seniors as part of this 14 week program. Each week, a diverse selection of fresh produce was delivered to the Senior Center, resulting in the distribution of over 2,880 pounds of fresh fruits and vegetables. Any remaining produce was generously donated to local food pantries, further supporting those in need within our community.

The feedback from participants and community partners has been overwhelmingly positive and we are excited to be offering the program again in 2025.

## GROWING YOUTH GROUPS

Our dedicated health promotion staff has teamed up with Wasatch Behavior Health to oversee a youth advocacy club. The group is called "THRIVE" and has gained significant popularity at Wasatch High School and Middle Schools. The goal of the THRIVE club is to educate and advocate with students and the community, focusing on alcohol, tobacco, and drugs, as well as promoting mental health awareness and digital literacy. Their advocacy efforts during 2024 included developing leadership skills, meeting with legislators at the state capitol, and supporting tobacco prevention events during the Wasatch County Fair.

## WIC NOW OFFERS VIRTUAL APPOINTMENTS



In 2024, the Supplemental Nutrition Program for Women, Infants, and Children (WIC) updated their food

# HLIGHTS FROM THE YEAR

benefit system to allow clients to receive assessments, education, and benefits remotely. This virtual option has reduced the number of trips clients have needed to take to come into the clinic. WIC also certified more stores to allow self-checkout with the WIC card. Clients who prefer a more private transaction have appreciated this process. WIC continues to plan and make shopping for healthy WIC foods easier.

## INFECTIOUS DISEASE SURVEILLANCE

The Wasatch County Health Department completed 428 disease investigations in 2024. During these investigations 234 confirmed cases of reportable infectious disease were identified. Disease investigations are vital in protecting the health of our community and ensuring that appropriate measures are taken to control the spread of illness. Our team remains committed to identifying, tracking, and addressing public health concerns to reduce the risk of transmission and protect vulnerable populations.

This year we observed notable increases in several infectious diseases such as chlamydia, syphilis, salmonellosis, and hospitalized influenza, when compared to the 5 previous year average. COVID-19 hospitalizations and deaths decreased in 2024. These trends underscore the importance of surveillance and preventative measures to understand and address public health threats.

We would like to extend our deepest gratitude to Dr. Erick Christensen, who serves as Medical Director and Clinical Advisor for the Wasatch County Health Department. His expertise and guidance in disease management and treatment has been invaluable to the success of our investigation team.



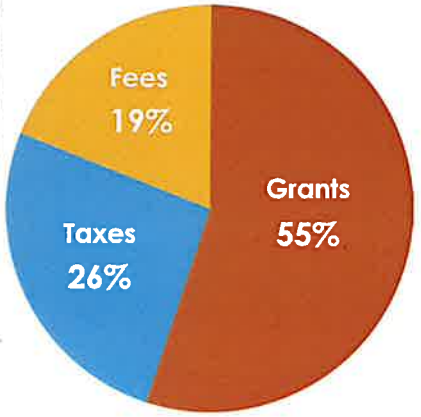
## EMERGENCY PREPAREDNESS DEVELOPMENT & TRAINING

The Emergency Services Program aims to enhance staff preparedness and response effectiveness in public health emergencies through targeted training and skills-based exercises. A training needs assessment was conducted to evaluate staff members' knowledge, skills, and abilities. The data collected from this assessment was combined with lessons learned from real-world experiences and exercises to inform our workforce development initiatives. In June 2024, staff participated in an in-depth training focused on developing personal leadership, communication skills, teamwork, disability awareness, and practical applications of incident command.

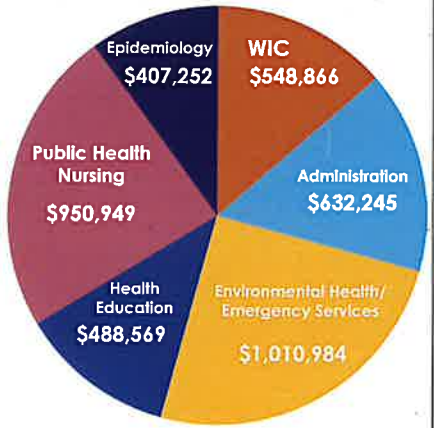
# AT A GLANCE

## 2024 BUDGET

### REVENUE




### EXPENSES




TOTAL EXPENDITURES: $4,038,865

## FEATURED STATISTICS

| | | |
|---|---|---|
| 80.3 yrs | 11.2% | 7.5% |
| UT: 79.5 \| US: 78.8 | UT: 14.8 \| US: 17.9 | UT: 8.6 \| US: 8.4 |
| LIFE EXPECTANCY AT BIRTH | FAIR/POOR GENERAL HEALTH | NO HEALTH INSURANCE |
| 8.6% | 18.1% | 26.2% |
| UT: 8.9 \| US: 12 | UT: 24.5 \| US: 21.4 | UT: 31.9 \| US: 33.3 |
| ADULTS WITH DIABETES | DEPRESSION PREVALENCE | ADULT OBESITY |

Sources: CDC BRFSS PLACES 2022; CDC NCHS USALEEP 2010-2015; US Census Bureau ACS 5-year 2019-2023

# BOARD OF HEALTH

## Mission

To promote and protect the health and well-being of individuals, families, and our community

## Vision

Optimal community health through collaboration in a highly integrated community health system



Neal Burton
Chair



Kendall Crittenden



Jay Eckersley



Michele Ludlow



Britt Manning



Coleen Nielsen



Sara Simonsen
Vice-Chair

## CONNECT WITH US

**INSTAGRAM**
*@wasatchcounty_hd*

**FACEBOOK**
*Wasatch County Health Department*

**WEBSITE**
*www.wasatchcountyhd.org*

**55 SOUTH 500 EAST**
**HEBER CITY, UT 84032**
**(435) 657-3307**

# Heber City Council Staff Report

**MEETING DATE:** 5/6/2025
**SUBJECT:** Red Rock Annexation Term Sheet
**RESPONSIBLE:** Jamie Baron
**DEPARTMENT:** Planning
**STRATEGIC RELEVANCE:** Community and Economic Development

## SUMMARY

Red Rock Holdings is requesting to Annex 31 acres of Industrial land into the City. The property is occupied by Delta Stone.

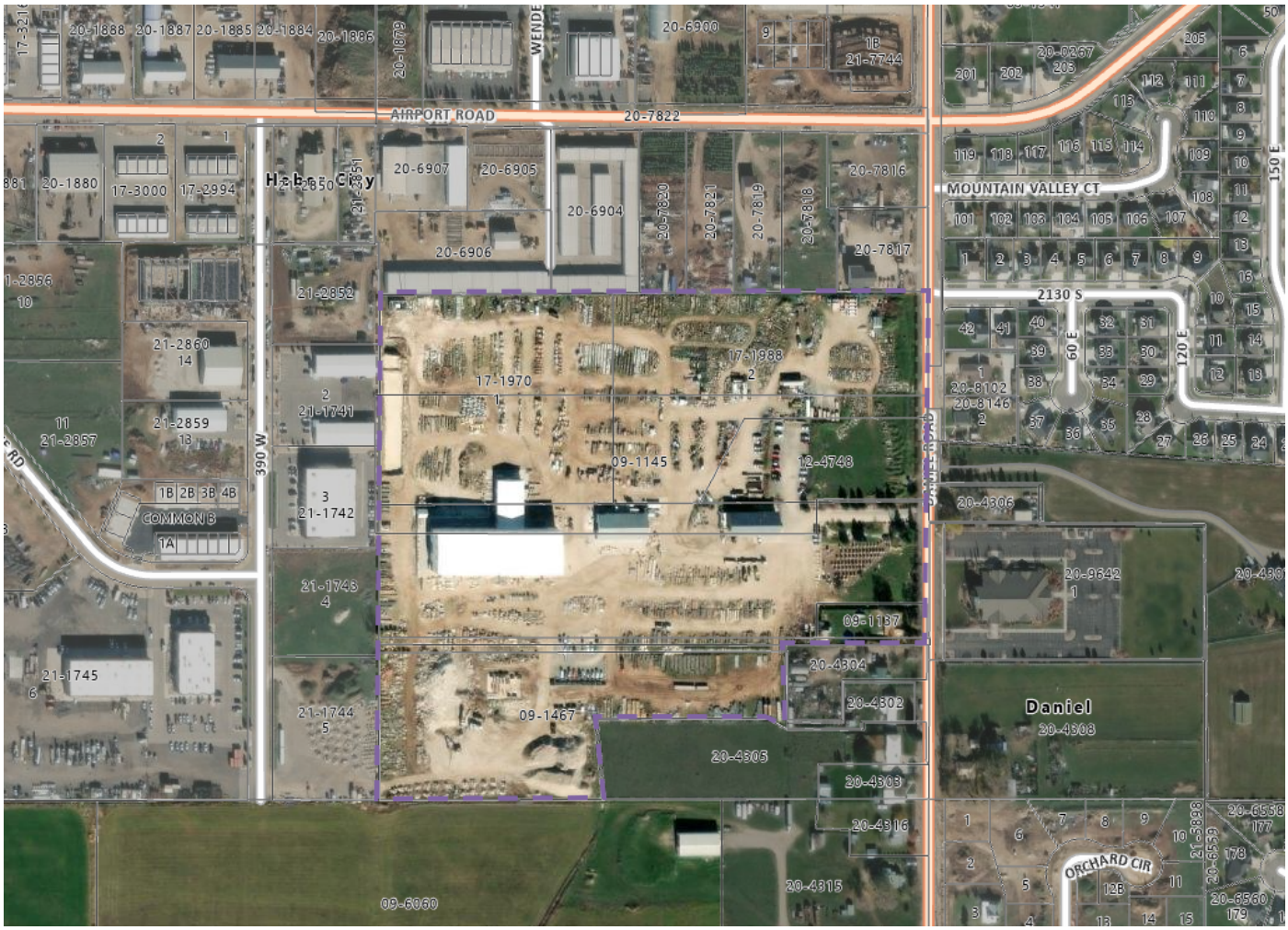
Policy Question:
1. Should the City approve the Red Rock Annexation?

## RECOMMENDATION

Staff and the applicant are requesting the Council address the terms of the annexation agreement in preparation of a public hearing.

## BACKGROUND

The Red Rock Holdings is requesting to annex 31 acres of industrial land into Heber City. This property is currently occupied by Delta Stone. The property is bordered by Heber City and the Town of Daniel. Delta Stone is considering building a new office/admin building for their existing business near Daniels road.




## DISCUSSION

### Process

The process is as follows:

- 30 day certification process - **Completed**
- 30 day protest period - **Completed**
- Review and recommendation by Planning Commission - **Completed**
- Public hearing at City Council - **Preparing**
- Decision by City Council

General Plan

The General Plan does include this area and designates it as industrial. This area is within the Annexation Policy Plan boundary. It is anticipated that the zoning for the property would be I-2 Industrial.

### Planning Commission Recommendation

The Planning Commission forwarded a positive recommendation on January 14, 2025 with the

following findings and conditions:

Findings

1. The Annexation is within the Annexation Policy Boundary.
2. The Annexation meets the requirements of Utah State Code.
3. The Annexation is consistent with the General Plan.

Conditions

1. Zoning to be I-2 Industrial.
2. Upon development, a road connecting 390 W to Daniels Road
3. Dedicate the Daniels Road Right of Way
4. Upgrade Daniels Road to a Major Collector
5. Applicant(s) and any successors shall comply with all City policies, processes, ordinances, standards, and specifications.
6. All Master Planned infrastructure elements on or adjoining the property shall be designed and installed by the applicant.
7. All City Engineer Requirements shall be met prior to any final development plans being approved.
8. All comments from the Comment Summary (attached) shall be met.
9. Wording on the road (390 W to Daniels Road) be worked out between the City and Property Owner.

**Term Sheet**

See attached Term Sheet in Exhibit1

**FISCAL IMPACT**

N/A

**CONCLUSION**

Red Rock Holdings is seeking the annexation of 31 acres of industrial land. Staff and the applicant are seeking input from the City Council on the following items, in preparation of an annexation agreement and public hearing.

Discussion items
1. Term Sheet

**ALTERNATIVES**

Not an Action Item

## POTENTIAL MOTIONS

Not an Action Item

## ACCOUNTABILITY

**Department:** Planning
**Staff member:** Jamie Baron, Planning Manager

## EXHIBITS

1. Draft Term Sheet for Red Rock Annexation
2. Restrictive Covenant - 4902-8218-6301 - 1
3. Red Rock Annexation
4. RED ROCK ANNEXATION PLAT
5. Annexation Petition - Red Rock

**Draft text for Annexation Agreement for**
**RED ROCK ANNEXATION**

**Summary of standard staff comments from PC approval:**

1. Future development and subdivision of the subject parcels shall be according to Heber City ordinances and regulations at the time of development or subdivision.

2. Upon development of parcels fronting on Daniel Road, property owner agrees to honor any pioneering agreements for installed utilities along that section of road that the City is obligated to enforce.

3. Daniel Road improvements lying with the jurisdiction of The Town of Daniel shall be coordinated between the property owner, Heber City, and Daniel. Dedication of property within the right-of-way will be granted to Heber City if Daniel approves.

4. Development or subdivision of parcels fronting on Daniel Road will require curb, gutter, and asphalt widening, and also utility extensions per Heber City standards and specifications. This is anticipated to be the Major Collector road standard, and construction shall match the grade and width of the already-constructed road. A sidewalk or trail will not be required along the west side of Daniel Road, but right-of-way dedication and landscaping will be required. The City agrees that the best location for a sidewalk is along the east side of Daniel Road, since the west side is Industrial (no pedestrians) and the east side is residential (definitely pedestrians.) Red Rock agrees to offer to the Town of Daniel the installation of 600-ft of 5-ft wide sidewalk needed to complete the sidewalk gaps along the east side of Daniel Road and south of Wheeler Road.

**Special agreements discussed with engineering and planning staff:**

Heber City Engineering Dept. strongly desires to preserve the possibility for a future public road connecting Daniel Road to 390 South, through the Red Rock properties (even though this road is not required or shown on the Master Transportation Plan.) This would also require preserving a corridor along the south edge of Power Industrial Park Lot 4, which Red Rock just purchased from Heber City (with no future road ever mentioned by the city.)

Red Rock agrees to preserve a 60-ft clear corridor through the Red Rock parcels and PIP Lot 4 for a possible future public road connecting Daniel Road to 390 South, said future road having a 50-ft right-of-way (36-ft asphalt, 2-ft curb & gutter each side, plus 5-ft planter strip each side for snow storage.) The additional 10-ft will be for a PUE along the south side of the right-of-way.

In exchange:

1. Heber City will terminate the PIP Lot 4 development agreement to allow for preserving the future road corridor.

2. Until a public road is constructed, Red Rock (including successors and assigns) can use the preserved corridor on PIP Lot 4 for uses that do not harm the future connector road, such as underground utilities, landscaping, extra parking, outside storage, temporary buildings, driveway, etc.

3. Construction and dedication of the future connector road (from 390 South to Daniel Road) will be required by the city only upon development or subdivision of Parcel 09-1467. Development is defined as receiving approval from Heber City for a site plan or building permit on that parcel. For clarity, a communication tower (radio, cell, microwave, etc.) does not count as development.

4. When the future connector road is constructed, Heber City agrees to record a Quit Claim Deed to Red Rock for the 16-ft x 1320-ft strip of land that currently divides the Petitioner's properties, being Parcel 00-0021-0999 (approx. 0.485 acres). Until that time, Heber City grants permission for continued use of the property for outside storage.

5. Heber City will reimburse 100% of the cost of the future public road on PIP 4, since it is not needed by the property owner and gives very little benefit to the property owner. If a plat amendment is needed for dedicating the connector road on PIP Lot 4, the city will cover all city fees.

6. Heber City agrees to an amended roadway section as follows:
    - No sidewalks shall be required along the future connector road, and a 10-ft public utility easement is only required on one side of the road where needed (south side).
    - City utility lines of sewer and irrigation in the road will only be required by the city as needed by the proposed development of the property, and do not need to be extended to property lines, or any farther than needed for on-site development. City culinary water line will be extended to connect 390 South to Daniel Road.
    - Landscaping adjoining the future connector road may be drought-tolerant xeriscaping and only required for the first 15-feet from the curb along the south side, and 5-ft from the curb along the north side. Street trees will not be required along the public connector road.
    - Required minimum building setbacks from the future connector road will be reduced to 15 feet from the right-of-way.

Recording Requested by and
When Recorded Mail To:

Heber City Corporation
Attn. Matt Brower, City Manager
75 North Main Street
Heber City, Utah 84032

## DECLARATION OF RESTRICTIVE COVENANTS

THIS DECLARATION OF RESTRICTIVE COVENANTS ("***Declaration***") is entered into as of the 15th day of May, 2024, by **Utah Peaks, LLC**, a Utah limited liability company ("***Utah Peaks***") and **Heber City**, a Utah municipal corporation ("***City***"). Utah Peaks and City are sometimes referred to herein individually as a "party" and collectively as "parties."

## RECITALS

WHEREAS, The parties entered into a Real Estate Purchase Contract for Land, dated _____ (the "***Purchase Agreement***"), relating to the purchase of approximately 1.5 acres of real property located in Heber City, State of Utah, which property is more particularly described in Exhibit A attached hereto and incorporated herein (the "***Property***"); and

WHEREAS, City agreed to sell the Property to Utah Peaks based in part on Utah Peaks's commitment to construct a certain size and type of building on the Property, which building the City has determined will be advantageous to the residents of Heber City by providing property and sales tax income to the City and generating jobs for residents in Heber City, and

WHEREAS, the purpose of this Declaration is to restrict the type the type of building and use of the Property as agreed to by the parties.

## DECLARATION

NOW, THEREFORE, in consideration of the mutual covenants and undertakings herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby mutually acknowledged, the parties hereto intending to be legally bound hereby, declare and agree as follows:

1. Covenant Regarding Property Use. Utah Peaks hereby covenants and agrees that Utah Peaks shall only be entitled to utilize the Property for the construction of an approximately 20,000 square foot industrial building (the "New Building") on the Property that is substantially similar in appearance to the building owned by Buyer located at 2237 South 390 West, Heber, UT 84032, which is directly to the North of the Property.

2. Remedies and Enforcement. In the event of a default or threatened default by Utah Peaks, and/or such party's respective successors and/or assigns, of any of the terms, City shall be entitled to full and adequate relief by injunction, and by all other available legal and equitable remedies,

including, but not limited to, withholding building permits or approvals for construction of any building or structure that is not in conformance with this Declaration.

3. Covenants to Run with Land. It is intended that each of the covenants, conditions, restrictions, rights and obligations set forth herein shall run with the land and create equitable servitude and shall bind every person having any fee, leasehold or other interest therein, and shall inure to the benefit of the parties and their respective successors, assigns, heirs, and personal representatives.

4. Miscellaneous.

a. Attorneys' Fees. In the event a party institutes any legal action or proceeding for the enforcement of any right or obligation herein contained, the prevailing party after a final adjudication shall be entitled to recover its costs and reasonable attorneys fees incurred in the preparation and prosecution of such action or proceeding.

b. Amendment. The parties agree that the provisions of this Declaration may be modified or amended, in whole or in part, or terminated, only by the written consent of Utah Peaks and City, and/or their respective successors and assigns, evidenced by a document that has been fully executed and acknowledged by all such record owners and recorded in the official records of the Wasatch County Recorder in the State of Utah.

c. No Agency, Partnership or Joint Venture. Nothing in this Declaration shall be deemed or construed by any person to create the relationship of principal and agent, or of limited or general partners, or of joint venturers, or of any other association between any of the parties.

d. No Waiver. No waiver of any default of any obligation by any party shall be implied from any omission by the other party to take any action with respect to such default.

e. Grantee's Acceptance. The grantee of any portion of the Property, or any portion thereof, by acceptance of a deed conveying title thereto or the execution of a contract for the purchase thereof, from an owner of such portion of the Property, shall accept such deed or contract upon and subject to each and all of the easements, covenants, conditions, restrictions, duties and obligations contained herein. By such acceptance, any such grantee shall for itself and its successors, assigns, heirs, and personal representatives, covenant, consent, and agree to and with the other affected persons, to keep, observe, comply with, and perform the obligations and agreements set forth herein with respect to the portion of the Property so acquired by such grantee.

f. Severability. Each provision of this Declaration and the application thereof to the Property are hereby declared to be independent of and severable from the remainder of this Declaration. If any provision contained herein shall be held to be invalid or to be unenforceable or not to run with the land, such holding shall not affect the validity or enforceability of the remainder of this Declaration. In the event the validity or enforceability of any provision of this Declaration is held to be dependent upon the existence of a specific legal description, the parties agree to promptly cause such legal description to be prepared. Ownership of all of the Property by the same person or entity shall not terminate this Declaration nor in any manner affect or impair the validity or enforceability of this Declaration.

g. Entire Agreement. Except for the agreements being entered into between or involving the parties referred to in this Declaration, this Declaration contains the complete understanding and agreement of the parties with respect to all matters referred to herein, and all prior representations, negotiations, and understandings are superseded hereby.

h. Governing Law. The laws of the State of Utah shall govern the interpretation, validity, performance, and enforcement of this Declaration.

IN WITNESS WHEREOF, this Declaration is executed as of the date first above written.

**UTAH PEAKS, LLC**

By: _____

Name: _____

Its:_____

STATE OF UTAH )
: ss.
COUNTY OF WASATCH )

On the _____ day of _____, 2024, personally appeared before me _____, who being by me duly sworn did say that he is a _____ of Utah Peaks, LLC, a Utah limited partnership, and that (s)he had authority to and did execute the foregoing instrument on behalf of the same.

_____
Notary Public

**HEBER CITY**

By: _____

Name: _____

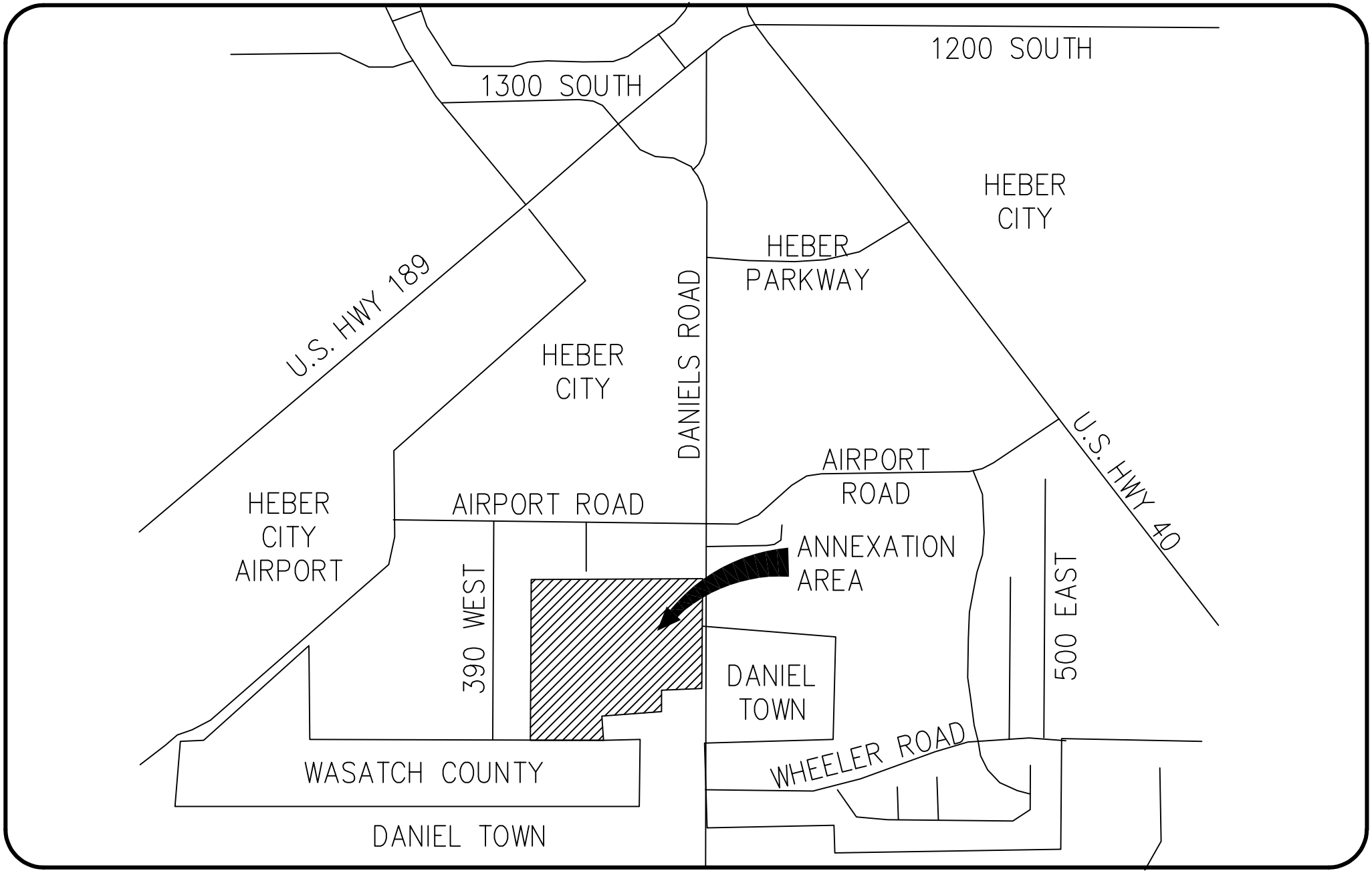
Its:_____

STATE OF UTAH )

: ss.
COUNTY OF WASATCH )

On the _____ day of _____, 2024, personally appeared before me Matt Brower, who being by me duly sworn did say that he is a City Manager of Heber City, and that the within and foregoing instrument was signed on behalf of Heber City.

_____
Notary Public


1200 SOUTH
1300 SOUTH
HEBER
CITY
HEBER
PARKWAY
U.S. HWY 189
HEBER
CITY
DANIELS ROAD
U.S. HWY 40
AIRPORT
ROAD
HEBER
CITY
AIRPORT
AIRPORT ROAD
ANNEXATION
AREA
390 WEST
500 EAST
DANIEL
TOWN
WHEELER ROAD
WASATCH COUNTY
DANIEL TOWN

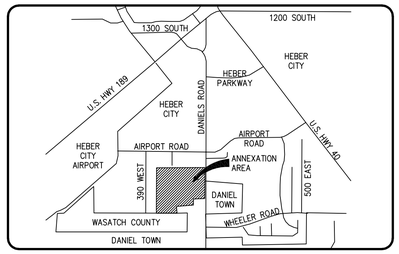
# RED ROCK ANNEXATION
# HEBER CITY, UTAH

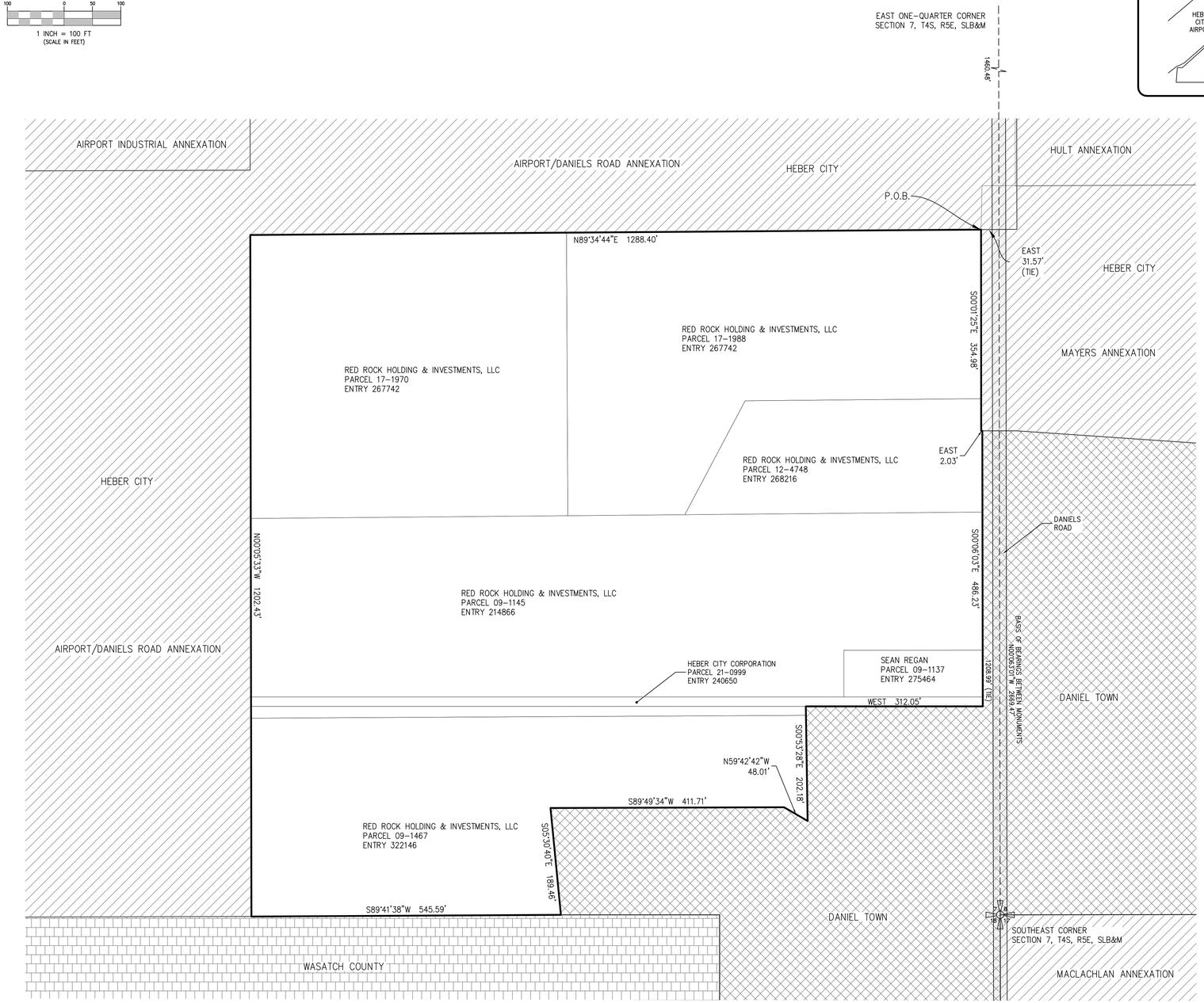
LOCATED IN THE SOUTHEAST QUARTER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN

100 0 50 100

1 INCH = 100 FT
(SCALE IN FEET)

## VICINITY MAP




## SURVEYOR'S CERTIFICATE

I, BRIAN BALLS, CERTIFY THAT I AM LICENSED AS A PROFESSIONAL LAND SURVEYOR IN THE STATE OF UTAH (REF. NO. 334532-2201) IN ACCORDANCE WITH TITLE 58, CHAPTER 22, PROFESSIONAL ENGINEERS AND PROFESSIONAL LAND SURVEYORS LICENSING ACT. I FURTHER CERTIFY THAT:

1. THIS PLAT REPRESENTS THE RESULTS OF A BOUNDARY SURVEY CONDUCTED UNDER MY SUPERVISION AT THE REQUEST OF RJ ENTERPRISES.

2. THE LAND SURVEYED LIES WITHIN SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, WASATCH COUNTY, UTAH, AND THE SURVEY WAS COMPLETED DURING JUNE 2024.

3. THIS PLAT COMPLIES WITH APPLICABLE STATUTES OF THIS STATE AND ANY LOCAL ORDINANCES IN EFFECT ON THE DATE THAT THE SURVEY WAS COMPLETED, AND THE SURVEY WAS CONDUCTED IN ACCORDANCE WITH TITLE 17, CHAPTER 23, PARAGRAPH 20, OF THE UTAH CODE.

4. THE MONUMENTS DEPICTED AS FOUND AND/OR SET ON THE PLAT ARE OF THE CHARACTER SHOWN, OCCUPY THE POSITIONS INDICATED, AND ARE OF SUFFICIENT DURABILITY.

BRIAN BALLS
PROFESSIONAL LAND SURVEYOR

SURVEYOR'S SEAL

## BOUNDARY LEGAL DESCRIPTION

A PARCEL OF LAND LOCATED IN THE SOUTHEAST ONE-QUARTER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, WASATCH COUNTY, UTAH, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT THAT LIES NORTH 00°06'01" WEST 1208.99 FEET AND WEST 31.57 FEET FROM THE SOUTHEAST CORNER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID POINT BEING AT THE CURRENT HEBER CITY BOUNDARY ACCORDING TO THE MAYERS ANNEXATION (ENTRY NO. 320526) (BASIS OF BEARINGS OF THIS DESCRIPTION BEING NORTH 00°06'01" WEST BETWEEN THE SOUTHEAST CORNER AND THE EAST ONE-QUARTER CORNER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN);

THENCE ALONG THE BOUNDARY OF SAID MAYERS ANNEXATION THE FOLLOWING TWO (2) COURSES: (1) S00°01'25"E 354.98 FEET, (2) EAST 2.03 FEET TO THE WESTERLY BOUNDARY OF DANIEL TOWN ACCORDING TO THE TOWN OF DANIEL INCORPORATION PLAT (ENTRY NO. 298178); THENCE ALONG SAID DANIEL TOWN BOUNDARY THE FOLLOWING SIX (6) COURSES: (1) S00°06'03"E 486.23 FEET, (2) WEST 312.05 FEET, (3) S00°53'28"E 202.18 FEET, (4) N59°42'42"W 48.01 FEET, (5) S89°49'34"W 411.71 FEET, (6) S05°30'40"E 189.46 FEET; THENCE LEAVING SAID DANIEL TOWN BOUNDARY S89°41'38"W 545.59 FEET TO THE EASTERLY BOUNDARY OF THE DANIEL/AIRPORT ROAD ANNEXATION (ENTRY NO. 324808); THENCE ALONG SAID DANIEL/AIRPORT ROAD ANNEXATION BOUNDARY (ROTATED 00°00'07" COUNTER-CLOCKWISE ABOUT THE EAST QUARTER CORNER MONUMENT TO THIS BASIS OF BEARINGS) THE FOLLOWING TWO (2) COURSES; (1) N00°05'53"W 1202.43 FEET, (2) N89°34'44"E 1288.40 FEET TO THE POINT OF BEGINNING.
PARCELS (7) CONTAIN 31.13 ACRES.

PARCELS (7) CONTAIN 31.13 ACRES.

## BASIS OF BEARINGS

THE BASIS OF BEARINGS FOR THIS SURVEY WAS ESTABLISHED AS NORTH 00°06'01" WEST BETWEEN THE SOUTHEAST CORNER AND THE EAST ONE-QUARTER CORNER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN IN CONFORMANCE WITH UTAH STATE PLANE COORDINATES, 1983 CENTRAL ZONE BEARINGS.

## ACCEPTANCE BY LEGISLATIVE BODY

THE CITY COUNCIL OF HEBER CITY, WASATCH COUNTY, UTAH, APPROVES THIS ANNEXATION SUBJECT TO THE CONDITIONS AND RESTRICTIONS STATED HEREON THIS____DAY OF_____, 20____.

MAYOR

CLERK-RECORDER

## PLANNING COMMISSION APPROVAL

APPROVED THIS_____DAY OF_____, 20____, BY THE PLANNING COMMISSION OF HEBER CITY.

CHAIRMAN, PLANNING COMMISSION

## WASATCH COUNTY SURVEYOR

APPROVED AS TO FORM THIS____DAY OF_____, 20____.

ROS # _____

COUNTY SURVEYOR

## WASATCH COUNTY RECORDER

ENTRY #:_____, DATE:_____, TIME:_____.

FEE:_____, BOOK:_____, PAGE:_____, FOR:_____.

BY:___WASATCH COUNTY RECORDER MARCY M. MURRAY

Z:\SEG PROJECTS\CURRENT PROJECTS\ATWELL CURRENT PROJECTS\24005437 RJ ENTERPRISES RED ROCK HC ANNEXATION\WORKING FILES\SURVEY\DWG\OLD\24005437 RED ROCK ANNEXATION PLAT-2.DWG

| | | | | |
|---|---|---|---|---|
| PROJECT 24005437<br>SHEET 1 OF 1 | RED ROCK ANNEXATION<br>HEBER CITY, UTAH<br>LOCATED IN THE SOUTHEAST ONE-QUARTER OF SECTION 7,<br>TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN | LOCATED IN THE SOUTHEAST 1/4 OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SLB&M<br>WASATCH COUNTY, UTAH | DRAWN BY: SMT<br>REVIEWED BY: MPJ/BMB<br>ISSUE DATE 08/07/2024 | ATWELL 866.850.4200 www.atwell-group.com<br>55 WEST CENTER • P.O. BOX 176<br>HEBER CITY, UTAH 84032<br>P: 435-654-9229 • F: 435-654-9231 |

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ATWELL GROUP

DRAWING ALTERATION
IT IS A VIOLATION OF LAW FOR ANY PERSON, UNLESS ACTING UNDER THE DIRECTION OF THE PROFESSIONAL LAND SURVEYOR TO ALTER ANY ITEM ON THIS DOCUMENT IN ANY WAY. ANY LICENSEE WHO ALTERS THIS DOCUMENT IS REQUIRED BY LAW TO AFFIX THEIR SEAL AND THE NOTATION "ALTERED BY" FOLLOWED BY THEIR SIGNATURE AND SPECIFIC DESCRIPTION OF THE ALTERATIONS.

# PETITION FOR ANNEXATION INTO HEBER CITY
## Annexation Name: Red Rock Annexation

We, the undersigned owners of certain real property lying contiguous to the present municipal limits of Heber City hereby submit this Petition for Annexation and respectfully represent the following:

1. This petition is made pursuant to the requirements of Section 10-2-403, Utah Code Annotated:

2. The property subject to this petition is an unincorporated area contiguous to the boundaries of Heber City and the annexation thereof will not leave or create an unincorporated island or peninsula;

3. The signatures affixed hereto are those of the owners of private real property that:

    a. is located within the area proposed for annexation;
    b. covers a majority of the private land area within the area proposed for annexation;
    c. is equal in value to at least 1/3 of the value of all private real property within the area proposed for annexation; and
    d. lies contiguous to the present boundary of Heber City's corporate limits, located at the approximate address: 2276 S Daniels Road, Heber City, UT 84032-4017

4. The petitioners have caused an accurate plat or map of the above-described property to be prepared by a licensed surveyor, which plat or map is filed herewith in Exhibit A;

5. Title to the property by those signing this petition is as shown in the deeds or title report attached hereto as Exhibit B.

6. The manner in which it was established that at least 1/3 of the value of all the private property sought to be annexed and at least a majority of the acreage is owned by the signers of this petition is shown in the attached Exhibit C (value and acreage spreadsheet) and Exhibit D (copies of all tax notices).

7. Land values and acreage within the annexation are as follows:

| | | |
|---|---|---|
| a. Total acreage within annexation: | 31.132 AC. | |
| b. Total private property acreage within annexation: | 30.643 AC. | |
| c. Petitioner's acreage within annexation: | 30.178 AC. | 96.9% % of Total Private Area |
| d. Total Assessed Land Value within annexation: | $13,570,100 | |
| e. Petitioner's Assessed Land Value within annexation | $12,987,600 | 95.7% % of Total Value |

8. This petition does not propose annexation of all or a part of an area proposed for annexation in a previously filed petition that has not been denied, rejected, or granted;

9. This petition does not propose annexation of all or a part of an area proposed to be incorporated in a request for a feasibility study under Section 10-2-103 U.C.A. or a petition under Section 10-2-125, U.C.A. if:

    a. the request or petition was filed before the filing of the annexation petition, and
    b. the request, a petition under Section 10-2-109 based on that request, or a petition under Section 10-2-125 is still pending on the date the annexation petition is filed;

10. The names and mailing addresses of all the owners of the parcels of land located within 300 feet of the area proposed to be annexed as shown in Exhibit E.

11. A vicinity map showing the City's current boundaries in relation to the proposed annexation in Exhibit F.

12. Per the Heber City Annexation Policy Plan, a Concept Plan is attached as Exhibit G. This Concept Plan is a very preliminary plan -- the petitioner is not strictly bound by it. However, it is the hope of the Heber City Council that the Concept Plan submitted is the primary intention of the developer at the time annexation is being requested.

# PETITION SIGNATURE PAGE 1

WHEREFORE, the Petitioners hereby request that this Petition be considered by the Heber City Council at its next regular meeting, or as soon thereafter as possible; that a resolution or motion be adopted or passed as required by law accepting this Petition for Annexation for further consideration; and that the governing body take such steps as required by law to complete the annexation herein petitioned.

Name of Annexation: Red Rock Annexation

**Petitioner 1**

| Petitioner Name | Phone Number |
|---|---|
| Red Rock Holdings & Investments, L.L.C. | (435) 640-3688 |
| Mailing Address | Email Address |
| 2276 S Daniels Road, Heber City, Utah 84032-4017 | robert@utahstone.com |
| Parcel Numbers | |
| 17-1970, 17-1988, 12-4748, 09-1145, 09-1137, 21-0999, 09-14678 | |
| Signature | Date |
| | 8/14/24 |

## NOTICE

There will be no public election on the annexation proposed by this petition because Utah law does not provide for an annexation to be approved by voters at a public election. If you sign this petition and later decide that you do not support the petition, you may withdraw your signature by submitting a signed, written withdrawal with the recorder or clerk of Heber City. If you choose to withdraw your signature, you shall do so no later than 30 days after Heber City receives notice that the petition has been certified.

# PETITION CONTACT SPONSOR

Designate at least one but not more than five of the signers of this petition as "Sponsors", one of whom must be designated as the Contact Sponsor. Any person signing in behalf of a corporation or LLC must show and provide verification that they are authorized to sign for said corporation or LLC and sign as designated on such authorization. Each signature of a Petition Sponsor must be notarized.

| Petitioner Name | Phone Number |
|---|---|
| Red Rock Holdings & Investments, LLC | (435) 640-5872 |
| **Mailing Address** | **Email Address** |
| 2276 S Daniels Road, Heber City, Utah 84032-4017 | robert@utahstone.com |
| **Parcel Numbers** | |
| 17-1970, 17-1988, 12-4748, 09-1145, 09-1137, 21-0999, 09-14678 | |

ENTITY:

By: Robert Joseph Hudson
Name/Title:

STATE OF Utah )
: ss.
COUNTY OF Wasatch )

On this 14 day of August, 2024, personally appeared before me the above named:

X who is personally known to me,
_____ whose identity I verified on the basis of _____
_____ who is authorized to sign on behalf of the entity/(ies) that own the property

to be the signer of the foregoing document, and he/she acknowledged that he/she signed it.

LAURA MARSH
Notary Public - State of Utah
Comm. No. 719467
My Commission Expires on
Jul 29, 2025

Laura Marsh
NOTARY PUBLIC

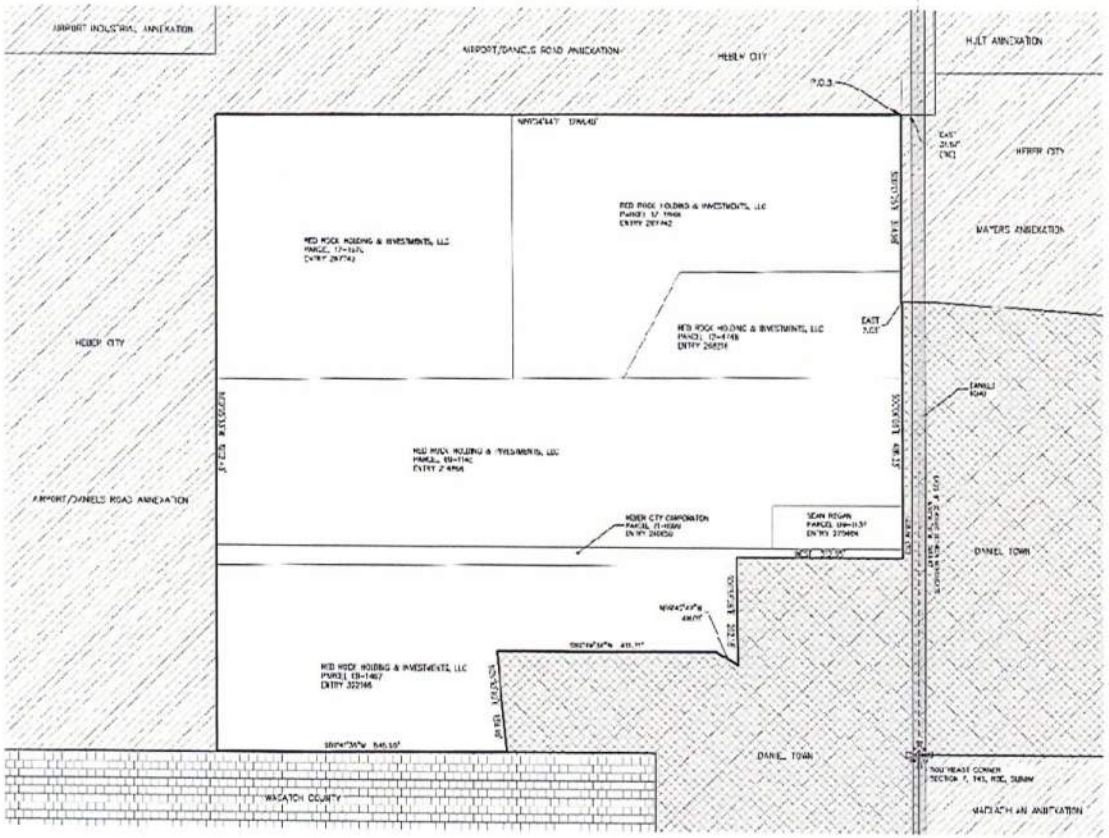
My Commission Expires: July 29, 2025

## NOTICE

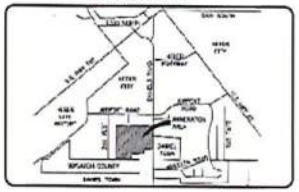
There will be no public election on the annexation proposed by this petition because Utah law does not provide for an annexation to be approved by voters at a public election. If you sign this petition and later decide that you do not support the petition, you may withdraw your signature by submitting a signed, written withdrawal with the recorder or clerk of Heber City. If you choose to withdraw your signature, you shall do so no later than 30 days after Heber City receives notice that the petition has been certified.

# EXHIBIT A: ANNEXATION MAP

# RED ROCK ANNEXATION
## HEBER CITY, UTAH
LOCATED IN THE SOUTHEAST QUARTER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN




### VICINITY MAP



### SURVEYOR'S CERTIFICATE

I, [NAME], CERTIFY THAT I AM LICENSED AS A PROFESSIONAL LAND SURVEYOR IN THE STATE OF UTAH IN ACCORDANCE WITH TITLE 58, CHAPTER 22, PROFESSIONAL ENGINEERS AND PROFESSIONAL LAND SURVEYORS LICENSING ACT. I FURTHER CERTIFY THAT:

1. THIS PLAT REPRESENTS THE RESULTS OF A BOUNDARY SURVEY PERFORMED UNDER MY SUPERVISION AT THE REQUEST OF [ENTITY/NAME].

2. THE LAND SURVEYED LIES WITHIN SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, WASATCH COUNTY, UTAH, AND THE SURVEY WAS COMPLETED DURING JUNE 2024.

3. THIS PLAT COMPLIES WITH APPLICABLE STATUTORY OF THIS STATE AND ANY LOCAL ORDINANCES IN EFFECT ON THE DATE THAT THE SURVEY WAS COMPLETED, AND AS SHOWN HAS LOCATED AS ACCURATELY AS POSSIBLE FROM PUBLIC INFORMATION OF RECORD. SEE NOTE.

4. THE MONUMENTS DEPICTED AS FOUND AND/OR SET ON THE PLAT ARE OF THE CHARACTER SHOWN, OCCUPY THE POSITIONS INDICATED AND ARE OF SUFFICIENT DURABILITY.

[NAME]
PROFESSIONAL LAND SURVEYOR

SURVEYOR'S SEAL

### BOUNDARY LEGAL DESCRIPTION

A PARCEL OF [DESCRIPTION] LOCATED IN THE SOUTHEAST ONE-QUARTER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID POINT BEING AT THE CURRENT HEBER CITY BOUNDARY ACCORDING TO THE WATERS ANNEXATION (ENTRY NO. [NUMBER]) AND BEING [DISTANCE] [DIRECTION] OF THE [DESCRIPTION BEING NORTH ARCHIVE] MILE AS MEASURED ALONG THE SOUTH LINE OF SAID SECTION 7; AND RUNNING THENCE [DIRECTION] [DISTANCE] FEET TO THE WESTERLY BOUNDARY OF DANIEL TOWN ACCORDING TO THE MAP OF DANIEL INCORPORATION PLAT (ENTRY NO. [NUMBER]); THENCE ALONG SAID BOUNDARY THE FOLLOWING SIX (6) COURSES: (1) SOUTH [DISTANCE] FEET; (2) WEST [DISTANCE] FEET; (3) SOUTH [DISTANCE] FEET; (4) SOUTHWESTERLY [DISTANCE] FEET; (5) SOUTHEASTERLY [DISTANCE] FEET; (6) SOUTHWESTERLY [DISTANCE] FEET; THENCE LEAVING SAID BOUNDARY SOUTH [DISTANCE] FEET TO THE EASTERLY BOUNDARY OF THE DANIEL/AIRPORT ROAD ANNEXATION (ENTRY NO. [NUMBER]); THENCE ALONG SAID DANIEL/AIRPORT ROAD ANNEXATION BOUNDARY THE FOLLOWING TWO (2) COURSES: (1) NORTHWESTERLY [DISTANCE] FEET; (2) NORTH [DISTANCE] FEET TO THE NORTH QUARTER CORNER MONUMENT OF SAID SECTION 7; THENCE EAST [DISTANCE] FEET TO THE POINT OF BEGINNING.

PARCEL (1) CONTAINS [AREA] ACRES.

### BASIS OF BEARINGS

THE BASIS OF BEARINGS FOR THIS SURVEY WAS ESTABLISHED AS NORTH [DEGREE] WEST BETWEEN THE SOUTHEAST CORNER AND THE EAST ONE-QUARTER CORNER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN IN CONFORMANCE WITH THREE WELL FOUND MONUMENTS, AND HOLDING SAID BEARING.

### ACCEPTANCE BY LEGISLATIVE BODY

THE CITY COUNCIL OF HEBER CITY, WASATCH COUNTY, UTAH, APPROVES THIS ANNEXATION AREA TO BE KNOWN AS AND RESTRICTIONS STATED HEREON THIS ___ DAY OF _____, 20__.

MAYOR

CITY RECORDER

### PLANNING COMMISSION APPROVAL

APPROVED THIS ___ DAY OF _____, 20__, BY THE PLANNING COMMISSION OF HEBER CITY.

CHAIRMAN, PLANNING COMMISSION

### WASATCH COUNTY SURVEYOR

APPROVED AS TO FORM THIS ___ DAY OF _____, 20__.

WCS #: _____

COUNTY SURVEYOR

### WASATCH COUNTY RECORDER

ENTRY #: _____ DATE: _____ TIME: _____

FEE: _____ BOOK: _____ PAGE: _____ FOR: _____

BY: _____ WASATCH COUNTY RECORDER, DEPUTY

| | |
|---|---|
| PROJECT | 24005437 |
| SHEET | 1 OF 1 |

**RED ROCK ANNEXATION**
**HEBER CITY, UTAH**
LOCATED IN THE SOUTHEAST ONE-QUARTER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN

LOCATED IN THE SOUTHEAST 1/4 OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SLBAM
WASATCH COUNTY, UTAH

| | |
|---|---|
| DRAWN BY: | SKT |
| REVIEWED BY: | MPJ/DPS |
| ISSUE DATE: | 06/07/2024 |

ATWELL
801.763.4200 www.atwell-group.com

# EXHIBIT B: PROPERTY DEEDS

HEBER CITY

Ent 267742 Bk 0675 Pg 0088-0090
ELIZABETH M PALMIER, Recorder
WASATCH COUNTY CORPORATION
2004 JAN 30 12:27pm Fee 18.00 MWC
FOR MOUNTAIN VIEW TITLE & ESCROW

AFTER RECORDING MAIL TAX NOTICE TO:
GRANTEE
3776 S. DANIELS ROAD
HEBER CITY, UT 84032

# QUIT-CLAIM DEED

**RED ROCK HOLDINGS & INVESTMENTS, L.L.C. aka RED ROCK HOLDINGS & INVESTMENTS, L.L.C., a Utah Limited Liability Company, RED ROCK HOLDINGS, INC. and ROBERT JOHN HICKEN,** PAUL R. BALLIF grantor,

of Heber City, Wasatch County, Utah
hereby

QUIT-CLAIM to

**RED ROCK HOLDINGS & INVESTMENTS, LLC**

grantee

Of
for the sum of Ten and 00/100 **********DOLLARS
and other valuable consideration.

The following described tract of land in Wasatch County, State of Utah:

**SEE ATTACHED EXHIBIT "A"**

**Tax I.D.: OWC-1587-0-007-045**
**OWC-1587-1-007-045**
**OKT-0001-0-007-045**
**OKT-0002-0-007-045**

Subject to easements, restrictions and rights of way.

WITNESS the hand of said grantor(s), this 12th day of January 2004, A.D.

**RED ROCK HOLDINGS & INVESTMENTS, L.L.C. aka RED ROCK HOLDINGS & INVESTMENTS, L.L.C., a Utah Limited Liability Company**

**By:** _____
**Manager**

**RED ROCK HOLDINGS, INC.**

_____
**ROBERT JOHN HICKEN, President and individually**

_____
PAUL R. BALLIF

STATE OF UTAH )
)
COUNTY OF SALT LAKE )

On the ~~12th~~ 30TH day of January, A.D. 2004, personally appeared before me the above signed, Managers/Members, known to me to be a member or designated agent of the limited liability company that executed the instrument and acknowledged the instrument to be the free and voluntary act and deed of the limited liability company, by authority of statute, its articles of organization or its operating agreement, for the uses and purposes therein mentioned, and on oath state that he or she is authorized to execute this instrument and in fact executed the instrument on behalf of the limited liability company.

NOTARY PUBLIC
JON VANDERSTEK
9539 So. Providence Way
So. Jordan, UT 84095
COMMISSION EXPIRES
FEB 6, 2005
STATE OF UTAH

NOTARY PUBLIC

STATE OF UTAH )
)
COUNTY OF SALT LAKE )

On the ~~12th~~ 30TH day of January, 2004, personally appeared before me Robert John Hicken, as President of Red Rock Holdings, Inc and Individually being the signer of the foregoing instrument, who duly acknowledged to me that he executed the same.

PAUL R. BALLIF, INDIVIDUALLY

NOTARY PUBLIC
JON VANDERSTEK
9539 So. Providence Way
So. Jordan, UT 84095
COMMISSION EXPIRES
FEB. 6, 2005
STATE OF UTAH

NOTARY PUBLIC

**EXHIBIT "A"**

**PARCEL 1:** BEGINNING 1955.25 FEET SOUTH FROM THE EAST QUARTER CORNER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, AND RUNNING THENCE WEST 264 FEET; THENCE SOUTH 82.50 FEET; THENCE WEST 1056 FEET; THENCE NORTH 350 FEET; THENCE EAST 1320 FEET; THENCE SOUTH 247.5 FEET TO THE POINT OF BEGINNING.

**PARCEL 2:** BEGINNING AT A POINT WHICH IS SOUTH 00 D 06'01" EAST 1760.13 FEET ALONG THE SECTION LINE FROM THE EAST ¼ CORNER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN AND RUNNING THENCE SOUTH 89 D 33'37" WEST 440.50 FEET TO THE EASTERLY BANK OF THE IRRIGATION COMPANY CANAL, THENCE SOUTH 27 D 57'34" WEST 227.36 FEET ALONG SAID CANAL TO AN EXISTING FENCE LINE; THENCE NORTH 89 D 33'37" EAST 547.45 FEET ALONG SAID FENCE LINE; THENCE NORTH 00 D 06'01" WEST 200.00 FEET TO THE POINT OF BEGINNING.

EXCEPTING THE FOLLOWING DESCRIBED PROPERTY:

A TRACT OF LAND TO BE USED FOR AN IRRIGATION CANAL, DESCRIBED AS FOLLOWS: A STRIP OF LAND 1 ROD IN WIDTH, EXTENDING FROM A POINT 1 FOOT EASTERLY FROM THE EASTERLY BANK OF THE CANAL OF THE SAID GRANTEE, AS NOW CONSTRUCTED THROUGH THE GRANTORS LAND, AND EXTENDING THENCE AT RIGHT ANGLES 1 ROD IN WIDTH ALONG THE COURSE OF SAID CANAL, THE CENTER LINE OF WHICH CANAL AS NOW CONSTRUCTED BEING LOCATED AS FOLLOWS:

BEGINNING AT A POINT 88 ½ RODS SOUTH AND 17 RODS WEST FROM THE NORTHEAST CORNER OF THE SOUTHEAST QUARTER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, AND RUNNING THENCE ALONG SAID CENTER LINE OF A CANAL SOUTH 26 D 35' WEST 33.54 RODS TO THE SOUTHERN LINE OF LANDS NOW STANDING UPON THE RECORDS OF THE WASATCH, UTAH

**PARCEL 3:** LOT 1, KOTYK SUBDIVISION, ACCORDING TO THE OFFICIAL PLAT THEREOF ON FILE AND OF RECORD IN THE WASATCH COUNTY RECORDER'S OFFICE.

LESS ANY PORTION LYING WITHIN PUBLIC ROADWAY.

**PARCEL 4:** LOT 2, KOTYK SUBDIVISION, ACCORDING TO THE OFFICIAL PLAT THEREOF ON FILE AND OF RECORD IN THE WASATCH COUNTY RECORDER'S

TOGETHER WITH PRIVATE 60 FOOT WIDE ROAD EASEMENT

First American Title Insurance Agency, Inc.

Ent 258216 Bk 0626 Pg 0058-0059
ELIZABETH M PALMIER, Recorder
WASATCH COUNTY CORPORATION
2003 MAY 23 11:30am Fee 13.00 MWC
FOR FIRST AMERICAN TITLE COMPANY

MAIL TAX NOTICE TO
RED ROCK HOLDINGS INVESTMENT LLC
2276 So Daniels Rd
Heber, UT 84032

# Warranty Deed

RONALD S. MCARTHUR, Grantor(s)

of Heber city, County of WASATCH, State of UTAH, hereby CONVEY and WARRANT to

RED ROCK HOLDINGS INVESTMENT L.L.C. a Utah Limited Liability Company, Grantee(s)

Of Heber City , UT for the sum of Ten Dollars and other good and valuable consideration the following described tract(s) of land in WASATCH County, State of UTAH:

EXHIBIT "A"

Subject to easements, restrictions and rights of way appearing of record or enforceable in law and equity and general property taxes for the year 2003 and thereafter.

Tax ID Number: OWC-1587-1

WITNESS, the hand(s) of said Grantor(s), this 19th of May, A.D.,2003.

Signed in the Presence of:

Ronald S McC
Ronald S. McArthur

STATE OF UTAH )
SS.
COUNTY OF )

On the 19th day of May, 2003, personally appeared before me Ronald S. McArthur the signer(s) of the within and foregoing instrument, who having been by me duly sworn, acknowledged that he executed the same.

Patricia Hall
Notary Public

Residing at: Salt Lake County

Commission Expires: 6/11/06

NOTARY PUBLIC
PATRICIA HALL
9948 SOUTH REDWOOD ROAD
SOUTH JORDAN, UT 84095
MY COMMISSION EXPIRES
JUNE 11, 2006
STATE OF UTAH

**EXHIBIT "A "**

Escrow No. **380-4098769 (nh)**
A.P.N.: **OWC-1587-1**

BEGINNING at a point which is South 00°06'01" East 1760.13 feet along the Section line from the East 1/4 corner of Section 7, Township 4 South, Range 5 East, Salt Lake Base and Meridian and running thence South 89°33'37" West 440.50 feet to the easterly bank of the irrigation company canal, thence South 27°57'34" West 227.36 feet along said canal to an existing fence line; thence North 89°33'37" East 547.45 feet along said fence line; thence North 00°06'01" West 200.00 feet to the point of beginning.

EXCEPTING the following described property:

A tract of land to be used for an irrigation canal, described as follows: A strip of land 1 rod in width, extending from a point 1 foot easterly from the easterly bank of the canal of the said grantee, as now constructed through the grantors land, and extending thence at right angles 1 rod in width along the course of said canal, the center line of which canal as now constructed being located as follows:

BEGINNING at a point 88 1/2 rods South and 17 rods West from the Northeast corner of the southeast quarter of Section 7, Township 4 South, Range 5 East, Salt Lake Base and Meridian, and running thence along said center line of a canal South 26°35' West 33.54 rods to the southern line of lands now standing upon the records of the Wasatch, Utah.

E 258216 B 0626 P 0059

646

WHEN RECORDED, MAIL TO:

Red Rock Holdings & Investments, LLC
PO Box 796
Heber, Ut 84032

Order No.: W-40616

Space Above This Line for Recorder's Use

# WARRANTY DEED

Jay L. Smith, Trustee of THE JAY L. SMITH FAMILY TRUST grantor of State of Utah, hereby

of Heber City

CONVEY S and WARRANT S to

RED ROCK HOLDINGS & INVESTMENTS, LLC grantee

of Heber City County Wasatch, State of Utah

for the sum of TEN DOLLARS and other good and valuable consideration, the following described tract of land in

Wasatch County, State of Utah, to-wit:

SEE ATTACHED EXHIBIT "A"

00214666 Bk 00426 Pg 00646-00647
WASATCH CO RECORDER-ELIZABETH A PARCELL
1999 JUN 07 14:56 PM FEE $12.00 BY MMM
REQUEST: FIRST AMERICAN TITLE COMPANY

PAGE (•) INDEX ( ) ABSTRACT ( ) PLAT (X) CHECK ( )

WITNESS the hand of said grantor, this 4th day of ~~May~~ June A.D. 19 99.

Signed in the presence of

Jay L. Smith, Trustee

Jay L. Smith, Trustee

STATE OF UTAH }
} ss.
COUNTY OF Wasatch }

On the 4th day of June. A.D. 1999 personally appeared before me Jay L. Smith, Trustee

the signer of the within instrument who duly acknowledged to me that he executed the same.

Notary Public ~~Residing at:~~

My Commission Expires: ~~December 15, 2000~~

Notary Public
Heber City, Utah 84032
My Commission Expires
July 22, 1999
State of Utah

EXHIBIT "A"

DESCRIPTION

BEGINNING 1955.25 feet South from the East quarter corner of Section 7, Township 4 South, Range 5 East, Salt Lake base and Meridian, and running thence West 264 feet; thence South 82.50 feet; thence West 1056 feet; thence North 350 feet; thence East 1320 feet; thence South 247.5 feet to the point of beginning.

00214866 Bk 00426 Pg 00647

647

Ent 275464 Bk 0714 Pg 0251-0252
ELIZABETH M PALMIER, Recorder
WASATCH COUNTY CORPORATION
2004 SEP 22 4:23pm Fee 12.00 MWC
FOR EMPIRE LAND TITLE INC

REO/UTAH

REO CASE#D043147

**SPECIAL WARRANTY DEED**

Grantor's Name/Address: Fannie Mae A/K/A Federal National Mortgage Association, 13455 Noel Road, #600, Dallas, Texas 75240-5003

Grantee's Name/Address: **SEAN REGAN, AN UNMARRIED MAN**
**OF** 2312 S. Daniels Road, Heber, UT 84032

THIS DEED made this the 20TH day of September, 2004, between FEDERAL NATIONAL MORTGAGE ASSOCIATION, A/K/A FANNIE MAE, a corporation organized and existing under the laws of the United States, by its duly authorized Vice President, hereinafter called "Grantor," and **SEAN REGAN, AN UNMARRIED MAN,** hereinafter referred to as Grantee(s)."

WITNESSETH, that the said Grantor, for and in consideration of the sum of **TEN DOLLARS ($10.00)** and other good and valuable consideration, the receipt hereof is hereby acknowledged, has granted, bargained, sold, and conveyed and by these presents does grant, bargain, sell, convey and confirm unto the said Grantee(s), and his or their heirs, executors, administrators, and assigns forever, all of the following, described property in the County of **WASATCH** and State of Utah, to-wit: SEE EXHIBIT "A," ATTACHED HERETO AND MADE APART HEREOF FOR ALL PURPOSES.

**COMMONLY KNOWN AS: 2312 SOUTH DANIELS ROAD, HEBER, UT 84032**

TOGETHER with all and singular the hereditaments and appurtenances thereunto belonging, or in anywise appertaining; and all the estate, right, title, interest, claim, and demand whatsoever of the said Grantor, in and to the said property with the hereditaments and appurtenances.

27450

TO HAVE AND TO HOLD the above described property, together with all and singular, the tenements, hereditaments, rights and appurtenances thereto in anywise belonging unto the said Grantee(s) and their heirs and assigns, against every person whomsoever lawfully claiming, under or through the Grantor, but not otherwise.

IN WITNESS THEREOF, the said Grantor has caused these presents to be signed by its undersigned and duly authorized Vice President.

(Corporate Seal)

FEDERAL NATIONAL MORTGAGE ASSOCIATION

By: _____
Teresa Foley, Vice President

ATTEST

By: _____
Sheryl Martin, Assistant Secretary

STATE OF TEXAS)
SS
COUNTY OF DALLAS)

BEFORE ME, a Notary Public, on this day personally appeared the undersigned, duly commissioned, qualified, and acting within and for said county and state, appeared in person the within named **Teresa Foley** and **Sheryl Martin** stated that they were Vice President and Assistant Secretary of the FEDERAL NATIONAL MORTGAGE ASSOCIATION, a corporation, and were duly authorized in their respective capacities to execute the foregoing instrument for and acknowledged that they had so signed, executed and delivered said foregoing instrument for the consideration, uses and purposes therein mentioned and set forth.

GIVEN UNDER MY HAND AND SEAL OF OFFICE the 20ND day of September, 2004.

PATRICIA MANSON
Notary Public, State of Texas
My Commission Expires 06-06-05

Notary Public in and for the State of Texas

E 275464 B 0714 P 0252

## Exhibit "A"

Beginning at a point 133.50 rods South of the Northeast corner of the Southeast quarter of Section 7, Township 4 South, Range 5 East, of the Salt Lake Base and Meridian; thence South 5.00 rods; thence West 16 rods; thence North 5 rods; thence East 16 rods to the point of beginning.

TAX ID # OCW-1586-0-007-004

When recorded mail to

Heber City Corp

This Side For Recorders Use Only

Ent 240650 Bk 0540 Pg 0719-0719
ELIZABETH PARCELL, Recorder
WASATCH COUNTY CORPORATION
2002 JAN 11 3:15pm Fee No Fee MMM
FOR HEBER CITY

# WARRANTY DEED

ERROL MAHONEY and DONA A. MAHONEY, husband and wife, as joint tenants

of Heber County of Wasatch State of Utah, hereby

CONVEY and WARRANT to

HEBER CITY CORPORATION

of Heber County of of Wasatch ,State of Utah

for the sum of TEN DOLLARS and other good and valuable consideration//////

the following described tract of land in Wasatch County

State of Utah. to-wit: DWC-1588-0

BEGINNING at a point 81 rods South and 80 rods West of the Northeast corner of the Southeast quarter of Section 7, in Township 4 South, Range 5 East, Salt Lake Base and Meridian; and running thence West 80 rods to the West line of the Southeast quarter of said Section; thence South 79 rods to the South line of said Section; thence East 80 rods; thence North 5.375 chains, more or less, to a point which is 139 1/2 rods South of the North line of said Southeast quarter of said Section; thence East 20 chains to the East line of said Section ; thence North 1 rods; thence West 20 chains; thence North 57.50 rods to the place of beginning.

LESS and EXCEPTING

BEGINNING at a point 1336.50 feet South and 2239.58 feet West of the Northeast Corner of the Southeast quarter of Section 7, Township 4 South, Range 5 East, Salt Lake Base and Meridian; and running thence West 400.42 feet; thence South 339.78 feet; thence North 49°41'00" East 339.78 feet to the point of beginning.

TOGETHER with all improvements thereof and appurtenances thereunto belonging.

SUBJECT TO easements, restriction, reservations and rights of way appearing of record.

WITNESS the hand of said grantor ,this 8 day of January A.D. 2002

Signed in the presence of

Errol Mahoney
Errol Mahoney

Dona A. Mahoney
Dona A. Mahoney

STATE OF UTAH {
{ SS.
COUNTY OF Wasatch {

On the 8 day of January A.D. 2002 personally appeared before me Errol Mahoney and Dona A. Mahoney the signers of the within instrument who duly acknowledged to me that they executed the same.

Notary Public

Notary Public
LARAE THACKER
81 South Main
Heber City, Utah 84032
My Commission Expires
January 6, 2003
State of Utah

Ent 322146 Bk 0943 Pg 1194-1195
ELIZABETH M PALMIER, Recorder
WASATCH COUNTY CORPORATION
2007 JUN 25 2:27pm Fee 12.00 MWC
FOR FIRST AMERICAN TITLE - HEBER C
ELECTRONICALLY RECORDED

Recording Requested by:
First American Title Insurance Agency, LLC
81 South Main Street
Heber, UT 84032
(435)654-1414

AFTER RECORDING RETURN TO:
Red Rock Holding & Investments, LLC
2276 South Daniels Rd.
Heber City, UT 84032

*SPACE ABOVE THIS LINE (3 ½" X 5") FOR RECORDER'S USE*

# WARRANTY DEED

Escrow No. **380-4880464 (mle)**
A.P.N.: **OWC-1605**

**Ryan C. Fenton**, Grantor, of **Heber City, Wasatch** County, State of **UT**, hereby CONVEY AND WARRANT to

**Red Rock Holding & Investments, LLC, a Utah Limited Liability Company**, Grantee, of **Heber City, Wasatch** County, State of **UT**, for the sum of Ten Dollars and other good and valuable considerations the following described tract(s) of land in **Wasatch** County, State of **Utah:**

**BEGINNING AT A POINT 164.47 FEET NORTH 0°06'01" WEST ALONG THE EAST LINE OF SECTION AND 337.65 FEET WEST OF THE SOUTHEAST CORNER OF SECTION 7, TOWNSHIP 4 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; THENCE NORTH 59°30'36" WEST 50 FEET; THENCE SOUTH 89°49'34" WEST 411.708 FEET; THENCE SOUTH 05°30'40" EAST 191.82 FEET TO AN EXISTING FENCE ON THE SOUTH LINE OF SECTION 7; THENCE SOUTH 89°49'34" WEST 539.23 FEET ALONG AN EXISTING FENCE AND SAID SECTION LINE; THENCE NORTH 0°11'03" WEST 350.89 FEET ALONG AN EXISTING FENCE; THENCE NORTH 89°46'51" EAST 977.02 FEET ALONG AN EXISTING FENCE; THENCE SOUTH 0°06'04" WEST 169.68 FEET ALONG AN EXISTING FENCE; THENCE SOUTH 00°02'28" EAST 16.50 FEET TO THE POINT OF BEGINNING.**

Subject to easements, restrictions and rights of way appearing of record or enforceable in law and equity and general property taxes for the year **2007** and thereafter.

Witness, the hand(s) of said Grantor(s), this **June 25th, 2007.**

Ryan C. Fenton

A.P.N.: **OWC-1605** Warranty Deed - continued File No.: **380-4880464 (mle)**

Ent 322146 Bk 0943 Pg 1195

STATE OF **UTAH** )
)Ss.
COUNTY OF **WASATCH** )

On June 25, 2007, personally appeared before me, **Ryan C. Fenton** the signer of the within instrument, who duly acknowledged to me that he executed the same.

Notary Public

Darwin Johnson
(Printed Name)

My Commission expires: 7-22-07

Notary Public
DARWIN L. JOHNSON
81 South Main Street, P.O. Box 160
Heber City, Utah 84032
My Commission Expires
July 22, 2007
State of Utah

# EXHIBIT C: VALUE & ACREAGE

| | | | |
|---|---|---|---|
| a. | Total acreage within annexation: | 31.132 AC. | |
| b. | Total private property acreage within annexation: | 30.643 AC. | |
| c. | Petitioner's acreage within annexation: | 30.178 AC. | 96.9% |
| | | | % of Total Private Area |
| d. | Total Assessed Land Value within annexation: | $13,570,100 | |
| e. | Petitioner's Assessed Land Value within annexation | $12,987,600 | 95.7% |
| | | | % of Total Value |

| Property Value & Acreage Within Annexation Area | | | | |
|---|---|---|---|---|
| **Name** | **Parcel ID** | **Acres** | **Value** | **Petitioner (yes/no)** |
| Red Rock Holdings & Investments, L.L.C. | 17-1970 | 6.405 | $1,920,000 | Yes |
| Red Rock Holdings & Investments, L.L.C. | 17-1988 | 6.205 | $1,917,000 | Yes |
| Red Rock Holdings & Investments, L.L.C. | 12-4748 | 2.162 | $681,000 | Yes |
| Red Rock Holdings & Investments, L.L.C. | 09-1145 | 9.443 | $6,690,000 | Yes |
| Heber City Corporation | 21-0999 | 0.489 | $37,500 | No |
| Sean Regan | 09-1137 | 0.465 | $545,600 | No |
| Red Rock Holdings & Investments, L.L.C. | 09-1467 | 5.963 | $1,779,000 | Yes |
| **Totals** | | 31.132 acres | $13,570,100 | |
| **Private Property Total** | | 30.643 acres | $13,532,600 | |
| **Petitioner Totals** | | 30.178 acres | $12,987,600 | |
| **Petitioner Percent of Private Total** | | 51% min **Actual: 96.9%** | 1/3 min **Actual: 95.7%** | |

# EXHIBIT D: PROPERTY TAX RECORDS

WASATCH COUNTY CORPORATION

August 6, 2024

# Tax Roll Master Record

5:02:00PM

Parcel: 00-0017-1970 Serial #:0KT-0001-0-007-045 Entry: 267742
Name: RED ROCK HOLDINGS & INVESTMENT
c/o Name:
Address 1: 2276 S DANIELS RD
Address 2:
City State Zip: HEBER CITY UT 84032-4017
Mortgage Co
Status: **Active** Year: **2024** District: **012 COUNTY OUTSIDE DISTRICT 0.008437**

Grid Address
2276 S DANIEL RD
DANIEL
Acres: 6.40

| Owners | Interest | Entry | Date of Filing | Comment |
|---|---|---|---|---|
| RED ROCK HOLDINGS & INVESTMENT | | 267742 | 01/30/2004 | (0675/0088) |

| Property Information | 2024 Values & Taxes Units/Acres | Market | Taxable | Taxes | 2023 Values & Taxes Market | Taxable | Taxes |
|---|---|---|---|---|---|---|---|
| LC02 COMMERCIAL UNIMPROVED | 6.39 | 1,917,000 | 1,917,000 | 16,173.73 | 1,114,595 | 1,114,595 | 9,626.76 |
| LC05 CELL TOWER SITE | 0.01 | 3,000 | 3,000 | 25.31 | 160,000 | 160,000 | 1,381.92 |
| Totals: | 6.40 | 1,920,000 | 1,920,000 | 16,199.04 | 1,274,595 | 1,274,595 | 11,008.68 |

****** ATTENTION !! ******

Tax Rates for 2024 have been set and approved. All levied taxes and values shown on this printout for the year 2024 should be correct.

| | | | |
|---|---|---|---|
| 2024 Taxes: | 16,199.04 | 2023 Taxes: | 11,008.68 |
| Special Fees: | 0.00 | | |
| Penalty: | 0.00 | Review Date | |
| Abatements: | ( 0.00) | 06/07/2024 | |
| Payments: | ( 6,000.00) | | |
| Amount Due: | 10,199.04 | NO BACK TAXES! | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 02/12/2024 | 02:12PM | 00319200 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 1,000.00 | lpendleton |
| 03/13/2024 | 04:19PM | 00320374 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 1,000.00 | lpendleton |
| 03/29/2024 | 11:41AM | 00320856 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 1,000.00 | agibbs |
| 04/22/2024 | 04:22PM | 00321745 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 1,000.00 | lpendleton |
| 05/29/2024 | 02:20PM | 00322879 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 1,000.00 | lpendleton |
| 06/24/2024 | 02:06PM | 00323599 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 1,000.00 | lpendleton |
| | | | | | Total Payments: | 6,000.00 | |

**Back Tax Summary**

| Year | Principal | Specials Total | Penalty | Interest Due | Interest Rate | Total Payments | Total Due |
|---|---|---|---|---|---|---|---|
| 2001 | 0.00 | 0.00 | 0.00 | 0.00 | 7.25% | 5,677.82 | 0.00 |
| Totals: | 0.00 | 0.00 | 0.00 | 0.00 | | 5,677.82 | 0.00 |

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

**Taxing Description**

LOT 1, KOTYK SUBDIVISION AREA: 6.40 ACRES

WASATCH COUNTY CORPORATION

August 6, 2024

# Tax Roll Master Record

5:06:30PM

Parcel: 00-0017-1988 Serial #:0KT-0002-0-007-045 Entry: 267742
Name: RED ROCK HOLDINGS & INVESTMENT
c/o Name:
Address 1: 2276 S DANIELS RD
Address 2:
City State Zip: HEBER CITY UT 84032-4017
Mortgage Co
Status: **Active** Year: **2024** District: **012 COUNTY OUTSIDE DISTRICT 0.008437**

Grid Address

Acres: 6.39

| Owners | Interest | Entry | Date of Filing | Comment |
|---|---|---|---|---|
| RED ROCK HOLDINGS & INVESTMENT | | 267742 | 01/30/2004 | (0675/0088) |

| Property Information | 2024 Values & Taxes Units/Acres | Market | Taxable | Taxes | 2023 Values & Taxes Market | Taxable | Taxes |
|---|---|---|---|---|---|---|---|
| LC01 COMMERCIAL IMPROVED | 6.39 | 1,917,000 | 1,917,000 | 16,173.73 | 1,112,852 | 1,112,852 | 9,611.70 |
| Totals: | 6.39 | 1,917,000 | 1,917,000 | 16,173.73 | 1,112,852 | 1,112,852 | 9,611.70 |

****** ATTENTION !! ******

Tax Rates for 2024 have been set and approved. All levied taxes and values shown on this printout for the year 2024 should be correct.

| | | |
|---|---|---|
| 2024 Taxes: | 16,173.73 | 2023 Taxes: 9,611.70 |
| Special Fees: | 0.00 | Review Date |
| Penalty: | 0.00 | 06/07/2024 |
| Abatements: | ( 0.00) | |
| Payments: | ( 5,700.00) | |
| Amount Due: | 10,473.73 | NO BACK TAXES! |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 02/12/2024 | 02:15PM | 00319202 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 950.00 | lpendleton |
| 03/13/2024 | 04:19PM | 00320375 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 950.00 | lpendleton |
| 03/29/2024 | 11:40AM | 00320855 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 950.00 | agibbs |
| 04/22/2024 | 04:23PM | 00321746 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 950.00 | lpendleton |
| 05/29/2024 | 02:17PM | 00322878 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 950.00 | lpendleton |
| 06/24/2024 | 02:05PM | 00323598 | 2024 | RED ROCK HOLDINGS & INVESTMENT | Current - Check | 950.00 | lpendleton |
| | | | | | Total Payments: | 5,700.00 | |

**Back Tax Summary**

| Year | Principal | Specials Total | Penalty | Interest Due | Interest Rate | Total Payments | Total Due |
|---|---|---|---|---|---|---|---|
| 2001 | 0.00 | 0.00 | 0.00 | 0.00 | 7.25% | 5,633.44 | 0.00 |
| Totals: | 0.00 | 0.00 | 0.00 | 0.00 | | 5,633.44 | 0.00 |

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

**Taxing Description**

LOT 2, KOTYK SUBDIVISION AREA: 6.39 ACRES

WASATCH COUNTY CORPORATION

August 6, 2024

# Tax Roll Master Record

5:07:19PM

Parcel: 00-0012-4748 Serial #:OWC-1587-1-007-045 Entry: 258216
Name: RED ROCK HOLDINGS INVESTMENT L
c/o Name:
Address 1: 2276 S DANIELS RD
Address 2:
City State Zip: HEBER CITY UT 84032-4017
Mortgage Co
Status: **Active** Year: **2024** District: **012 COUNTY OUTSIDE DISTRICT 0.008437**

Grid Address
2150 S DANIELS RD
DANIEL
Acres: 2.27

| Owners | Interest | Entry | Date of Filing | Comment |
|---|---|---|---|---|
| RED ROCK HOLDINGS INVESTMENT L | | 258216 | 05/23/2003 | (0626/0058) |

| Property Information | 2024 Values & Taxes Units/Acres | Market | Taxable | Taxes | 2023 Values & Taxes Market | Taxable | Taxes |
|---|---|---|---|---|---|---|---|
| LC02 COMMERCIAL UNIMPROVED | 2.27 | 681,000 | 681,000 | 5,745.60 | 395,332 | 395,332 | 3,414.48 |
| Totals: | 2.27 | 681,000 | 681,000 | 5,745.60 | 395,332 | 395,332 | 3,414.48 |

****** ATTENTION !! ******
Tax Rates for 2024 have been set and approved. All levied taxes and values shown on this printout for the year 2024 should be correct.

| | | | |
|---|---|---|---|
| 2024 Taxes: | 5,745.60 | 2023 Taxes: | 3,414.48 |
| Special Fees: | 0.00 | Review Date | |
| Penalty: | 0.00 | 06/07/2024 | |
| Abatements: | ( 0.00) | | |
| Payments: | ( 1,800.00) | | |
| Amount Due: | 3,945.60 | NO BACK TAXES! | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 02/12/2024 | 02:11PM | 00319199 | 2024 | RED ROCK HOLDINGS INVESTMENT L | Current - Check | 300.00 lpendleton |
| 03/13/2024 | 04:19PM | 00320373 | 2024 | RED ROCK HOLDINGS INVESTMENT L | Current - Check | 300.00 lpendleton |
| 03/29/2024 | 11:41AM | 00320857 | 2024 | RED ROCK HOLDINGS INVESTMENT L | Current - Check | 300.00 agibbs |
| 04/22/2024 | 04:21PM | 00321743 | 2024 | RED ROCK HOLDINGS INVESTMENT L | Current - Check | 300.00 lpendleton |
| 05/29/2024 | 02:21PM | 00322880 | 2024 | RED ROCK HOLDINGS INVESTMENT L | Current - Check | 300.00 lpendleton |
| 06/24/2024 | 02:08PM | 00323600 | 2024 | RED ROCK HOLDINGS INVESTMENT L | Current - Check | 300.00 lpendleton |
| | | | | | Total Payments: | 1,800.00 |

**Back Tax Summary**

| Year | Principal | Specials Total | Penalty | Interest Due | Interest Rate | Total Payments | Total Due |
|---|---|---|---|---|---|---|---|
| 2002 | 0.00 | 0.00 | 0.00 | 0.00 | 6.75% | 536.01 | 0.00 |
| Totals: | 0.00 | 0.00 | 0.00 | 0.00 | | 536.01 | 0.00 |

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

**Taxing Description**

BEG S.00 DEG 06'01"E.1760.13FT FROM E1/4 CORNER SECTION 7, T.4S, R.5E, SLM: S.89 DEG 33'37"W.440.50FT; S.27 DEG 57'34"W.227.36FT; N.89 DEG 33'37"E.547.45FT; N.00 DEG 06'01"W.200FT TO THE BEGINNING. AREA 2.27 ACRES

WASATCH COUNTY CORPORATION

August 6, 2024

# Tax Roll Master Record

5:06:53PM

Parcel: 00-0009-1145 Serial #:OWC-1587-0-007-045 Entry: 214866
Name: RED ROCK HOLDINGS & INVESTMENTS LLC
c/o Name:
Address 1: 2276 S DANIELS RD
Address 2:
City State Zip: HEBER CITY UT 84032-4017
Mortgage Co
Status: **Active** Year: **2024** District: **012 COUNTY OUTSIDE DISTRICT 0.008437**

Grid Address
2276 S DANIELS RD
HEBER
Acres: 9.50

| Owners | Interest | Entry | Date of Filing | Comment |
|---|---|---|---|---|
| RED ROCK HOLDINGS & INVESTMENTS LLC | | 214866 | 06/07/1999 | (00426/0646) |

| Property Information | Units/Acres | 2024 Values & Taxes Market | Taxable | Taxes | 2023 Values & Taxes Market | Taxable | Taxes |
|---|---|---|---|---|---|---|---|
| BC02 MANUFACTURING/INDUSTRIAL | 0.00 | 3,840,000 | 3,840,000 | 32,398.08 | 3,840,000 | 3,840,000 | 33,166.08 |
| LC01 COMMERCIAL IMPROVED | 4.50 | 1,350,000 | 1,350,000 | 11,389.95 | 783,700 | 783,700 | 6,768.82 |
| LC02 COMMERCIAL UNIMPROVED | 5.00 | 1,500,000 | 1,500,000 | 12,655.50 | 870,777 | 870,777 | 7,520.90 |
| Totals: | 9.50 | 6,690,000 | 6,690,000 | 56,443.53 | 5,494,477 | 5,494,477 | 47,455.80 |

| Property Type | Year Built | Square Footage | Basement Size | Building Type |
|---|---|---|---|---|
| BC02 MANUFACTURING/INDUSTRIAL | 1999 | 39,566 | | COMMERCIAL BUILDING |

****** ATTENTION !! ******

Tax Rates for 2024 have been set and approved. All levied taxes and values shown on this printout for the year 2024 should be correct.

| | | |
|---|---|---|
| 2024 Taxes: | 56,443.53 | 2023 Taxes: 47,455.80 |
| Special Fees: | 0.00 | |
| Penalty: | 0.00 | Review Date 06/07/2024 |
| Abatements: | ( 0.00) | |
| Payments: | ( 27,000.00) | |
| Amount Due: | 29,443.53 | NO BACK TAXES! |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 02/12/2024 | 02:09PM | 00319198 | 2024 | RED ROCK HOLDINGS & INVESTMENTS LL | Current - Check | 4,500.00 | lpendleton |
| 03/13/2024 | 04:17PM | 00320372 | 2024 | RED ROCK HOLDINGS & INVESTMENTS LL | Current - Check | 4,500.00 | lpendleton |
| 03/29/2024 | 12:06PM | 00320858 | 2024 | RED ROCK HOLDINGS & INVESTMENTS LL | Current - Check | 4,500.00 | agibbs |
| 04/22/2024 | 04:20PM | 00321742 | 2024 | RED ROCK HOLDINGS & INVESTMENTS LL | Current - Check | 4,500.00 | lpendleton |
| 05/29/2024 | 02:22PM | 00322881 | 2024 | RED ROCK HOLDINGS & INVESTMENTS LL | Current - Check | 4,500.00 | lpendleton |
| 06/24/2024 | 02:09PM | 00323601 | 2024 | RED ROCK HOLDINGS & INVESTMENTS LL | Current - Check | 4,500.00 | lpendleton |
| | | | | | Total Payments: | 27,000.00 | |

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

**Taxing Description**

BEGINNING S.1955.25FT FROM E1/4 CORNER SECTION 7, T.4S, R.5E, SLM: W.264FT; S.82.50FT; W.1056FT; N.330FT; E.1320FT; S.247.50FT TO THE BEGINNING AREA: 9.50 ACRES

WASATCH COUNTY CORPORATION

August 6, 2024

# Tax Roll Master Record

5:07:41PM

Parcel: 00-0009-1137 Serial #:OWC-1586-0-007-045 Entry: 275464
Name: REGAN SEAN
c/o Name:
Address 1: 2312 S DANIELS RD
Address 2:
City State Zip: HEBER CITY UT 84032-4015
Mortgage Co
Status: **Active** Year: **2024** District: **012 COUNTY OUTSIDE DISTRICT 0.008437**

Grid Address
2312 S DANIELS RD
DANIEL
Acres: 0.50

| Owners | Interest | Entry | Date of Filing | Comment |
|---|---|---|---|---|
| REGAN SEAN | | 275464 | 09/22/2004 | (0714/0251) |

| Property Information | Units/Acres | 2024 Values & Taxes Market | Taxable | Taxes | 2023 Values & Taxes Market | Taxable | Taxes |
|---|---|---|---|---|---|---|---|
| BR01 PRIMARY HOME | 0.00 | 245,600 | 135,080 | 1,139.67 | 245,600 | 135,080 | 1,166.69 |
| LR01 PRIMARY LAND | 0.50 | 300,000 | 165,000 | 1,392.11 | 200,000 | 110,000 | 950.07 |
| Totals: | 0.50 | 545,600 | 300,080 | 2,531.78 | 445,600 | 245,080 | 2,116.76 |

| Property Type | Year Built | Square Footage | Basement Size | Building Type |
|---|---|---|---|---|
| BR01 PRIMARY HOME | 1948 | 1,114 | | ONE STORY |

****** ATTENTION !! ******
Tax Rates for 2024 have been set and approved. All levied taxes and values shown on this printout for the year 2024 should be correct.

| | |
|---|---|
| 2024 Taxes: | 2,531.78 |
| Special Fees: | 0.00 |
| Penalty: | 0.00 |
| Abatements: | ( 0.00) |
| Payments: | ( 0.00) |
| Amount Due: | 2,531.78 |

2023 Taxes: 2,116.76

Review Date
06/07/2024

NO BACK TAXES!

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

**Taxing Description**

BEG 133.50 RD S OF NE COR SE1/4 SEC 7, T4S, R5E, SLM; S 5 RD; W 16 RD; N 5 RD; E 16 RD TO BEG. AREA: 0.50 ACRE

WASATCH COUNTY CORPORATION

August 6, 2024

# Tax Roll Master Record

5:08:40PM

Parcel: 00-0021-0999 Serial #:OHE-1758-2-007-045 Entry: 240650
Name: HEBER CITY CORPORATION
c/o Name:
Address 1: 75 N MAIN
Address 2:
City State Zip: HEBER CITY UT 84032-1827
Mortgage Co
Status: **Exempt** Year: **2024** District: **003 HEBER CITY DISTRICT** **0.009142**

Grid Address

Acres: 0.50

| Owners | Interest | Entry | Date of Filing | Comment |
|---|---|---|---|---|
| HEBER CITY CORPORATION | | 240650 | 01/11/2002 | (0540/0719) |

| Property Information | 2024 Values & Taxes Units/Acres | Market | Taxable | Taxes | 2023 Values & Taxes Market | Taxable | Taxes |
|---|---|---|---|---|---|---|---|
| LX02 HEBER CITY PROPERTY | 0.50 | 37,500 | 0 | 0.00 | 37,500 | 0 | 0.00 |
| Totals: | 0.50 | 0 | 0 | 0.00 | 0 | 0 | 0.00 |

****** ATTENTION !! ******

Tax Rates for 2024 have been set and approved. All levied taxes and values shown on this printout for the year 2024 should be correct.

| | | 2023 Taxes: 0.00 |
|---|---|---|
| 2024 Taxes: | 0.00 | |
| Special Fees: | 0.00 | |
| Penalty: | 0.00 | |
| Abatements: ( | 0.00) | |
| Payments: ( | 0.00) | |
| Amount Due: | 0.00 | NO BACK TAXES! |

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

**Taxing Description**

BEGINNING AT A POINT EAST 1325.9 FEET AND NORTH 370.95 FROM THE S ¼ CORNER OF SEC 7 T4S R5E SLM: S90-0-0E 1320; S0-0-0W 16.5; N90-0-0W 1320; N0-0-0E 16.5 TO THE BEGINNING. AREA: 0.5 ACRES +/-

**History**

THIS PARCEL WAS SPLIT FROM OHE-1758-0 FOR 2016 TAX ROLL.

WASATCH COUNTY CORPORATION

August 6, 2024

# Tax Roll Master Record

5:08:59PM

Parcel: 00-0009-1467 Serial #:OWC-1605-0-007-045 Entry: 322146
Name: RED ROCK HOLDING & INVESTMENTS LLC
c/o Name:
Address 1: 2276 S DANIELS RD
Address 2:
City State Zip: HEBER CITY UT 84032-4017
Mortgage Co
Status: **Active** Year: **2024** District: **012 COUNTY OUTSIDE DISTRICT 0.008437**

Grid Address

Acres: 5.93

| Owners | Interest | Entry | Date of Filing | Comment |
|---|---|---|---|---|
| RED ROCK HOLDING & INVESTMENTS LLC | | 322146 | 06/25/2007 | (0943/1194) |

| Property Information | 2024 Values & Taxes Units/Acres | Market | Taxable | Taxes | 2023 Values & Taxes Market | Taxable | Taxes |
|---|---|---|---|---|---|---|---|
| LC01 COMMERCIAL IMPROVED | 1.00 | 300,000 | 300,000 | 2,531.10 | 174,156 | 174,156 | 1,504.19 |
| LC02 COMMERCIAL UNIMPROVED | 4.93 | 1,479,000 | 1,479,000 | 12,478.32 | 858,587 | 858,587 | 7,415.62 |
| Totals: | 5.93 | 1,779,000 | 1,779,000 | 15,009.42 | 1,032,743 | 1,032,743 | 8,919.81 |

****** ATTENTION !! ******

Tax Rates for 2024 have been set and approved. All levied taxes and values shown on this printout for the year 2024 should be correct.

| | | | |
|---|---|---|---|
| 2024 Taxes: | 15,009.42 | 2023 Taxes: | 8,919.81 |
| Special Fees: | 0.00 | | |
| Penalty: | 0.00 | Review Date | |
| Abatements: | ( 0.00) | 06/07/2024 | |
| Payments: | ( 4,500.00) | | |
| Amount Due: | 10,509.42 | NO BACK TAXES! | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 02/12/2024 | 02:14PM | 00319201 | 2024 | RED ROCK HOLDING & INVESTMENTS LLC | Current - Check | 750.00 | lpendleton |
| 03/13/2024 | 04:20PM | 00320376 | 2024 | RED ROCK HOLDING & INVESTMENTS LLC | Current - Check | 750.00 | lpendleton |
| 03/29/2024 | 11:40AM | 00320854 | 2024 | RED ROCK HOLDING & INVESTMENTS LLC | Current - Check | 750.00 | agibbs |
| 04/22/2024 | 04:24PM | 00321747 | 2024 | RED ROCK HOLDING & INVESTMENTS LLC | Current - Check | 750.00 | lpendleton |
| 05/29/2024 | 02:15PM | 00322877 | 2024 | RED ROCK HOLDING & INVESTMENTS LLC | Current - Check | 750.00 | lpendleton |
| 06/24/2024 | 01:57PM | 00323597 | 2024 | RED ROCK HOLDING & INVESTMENTS LLC | Current - Check | 750.00 | lpendleton |
| | | | | | Total Payments: | 4,500.00 | |

DO NOT USE THIS TAXING DESCRIPTION FOR LEGAL PURPOSES OR OFFICIAL DOCUMENTS. For taxing purposes only. Consult property deeds for full legal description.

**Taxing Description**

BEGINNING N.89°49'44"E.774.28FT FROM SE CORNER SEC 7 T4S R5E SLM: S.89°49'33"W.539.24FT; N.0°11'15"W.350.89FT; N.89°46'50"E.977.04FT; S.0°05'59"W.169.68FT; S.16.5FT; N.59°30'49"W.50FT; S.89°49'35"W.411.71FT; S.05°30'59"E.191.8FT TO THE BEGINNING. AREA: 5.93 ACRES+-

**History**

ODN-0001-0 WAS SPLIT FROM THIS PARCEL FOR 2007 TAX ROLL PER DANIEL INCORPORATION.

# Property owners within annexation and within 300 FEET

| NAME | ADDRESS | CITY | STATE | ZIP CODE |
|---|---|---|---|---|
| 360 WEST AIRPORT ROAD LLC | 1245 S 1200 W | HEBER CITY | UT | 84032-3711 |
| 3M PROPERTIES LLC | 27955 MISSION BLVD | HAYWARD | CA | 94544-4859 |
| 400 WEST AIRPORT ROAD LLC | 1245 S 1200 W | HEBER CITY | UT | 84032-3711 |
| AIRPORT BUSINESS COMMONS LLC | 115 W 970 S | MIDWAY | UT | 84049-6279 |
| ALLISON PAIGE MICHELLE | 22 E 2130 S | HEBER CITY | UT | 84032-1289 |
| ARNOLD CORY LANCE | 2174 S 60 E | HEBER CITY | UT | 84032-1290 |
| BARNEY MITCHELL F TR | 9446 S MORYWOOD CIR | SOUTH JORDAN | UT | 84095-2410 |
| BAUTISTA ENRIQUE DANIEL | 2146 S 60 E | HEBER CITY | UT | 84032-1290 |
| BELL ALLAN | 79 E 2130 S | HEBER CITY | UT | 84032-1289 |
| BOYER JEREMY | 1799 E CHALK CREEK RD | COALVILLE | UT | 84017-9708 |
| BROWN MICHAEL H | 490 W 100 S | HEBER CITY | UT | 84032-1838 |
| BRUDERER CLARK | 905 S FARRELL FARM CIR | MIDWAY | UT | 84049-6639 |
| BURBIDGE HAISLEY | 6326 S OLES LN | HOLLADAY | UT | 84121-2377 |
| BURGENER ROBBY | PO BOX 935 | MIDWAY | UT | 84049-0935 |
| BURNS ANGELA MARIE | 2147 S 60 E | HEBER CITY | UT | 84032-1290 |
| BUSH JEFFREY W | 2166 S 120 E | HEBER CITY | UT | 84032-1286 |
| CARLEY HOPE LLC | PO BOX 935 | MIDWAY | UT | 84049-0935 |
| CLYDE LYNDA M TR | 1995 S DANIEL RD | HEBER CITY | UT | 84032-1026 |
| COLEMAN KEITH SCOTT TR | 3225 S MILL RD | HEBER CITY | UT | 84032-3520 |
| COOKE RYAN WILLIAM | 2179 S 60 E | HEBER CITY | UT | 84032-1290 |
| CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS | 50 E NORTH TEMPLE FL 22 | SALT LAKE CITY | UT | 84150-0022 |
| COWDEN WALTER SCOTT | 32 E 2130 S | HEBER CITY | UT | 84032-1289 |
| CUILLARD LEONARD R TR | PO BOX 422 | HEBER CITY | UT | 84032-0422 |
| DANIEL TOWN | 260 E TEANCUM RD | HEBER CITY | UT | 84032-4074 |
| EARNSHAW AUSTIN M | 2917 S 1040 E | HEBER CITY | UT | 84032-5645 |
| EASTWOOD DRIVE LLC | PO BOX 346 | HEBER CITY | UT | 84032-0346 |
| EXCEL BUSINESS SOLUTIONS LLC | 1890 TOBIANO CIR | HEBER CITY | UT | 84032-4296 |
| FARLEY SHANE & | 74 MOUNTAIN VALLEY CT | HEBER CITY | UT | 84032-4059 |
| GILLETTE FORREST BRETT | 19 E 2130 S | HEBER CITY | UT | 84032-1289 |
| GILLILAND HOLDINGS LLC | 1435 S 1040 E | HEBER CITY | UT | 84032-1696 |
| GIRARDIN JEAN MARC TR | 477 OCEAN BLVD | GOLDEN BEACH | FL | 33160-2213 |
| HEBER CITY CORPORATION | 75 N MAIN STREET | HEBER CITY | UT | 84032-1827 |
| HIGHLANDER SKI LIFT SERVICES AND CONSTRUCTION | PO BOX 7 | PARK CITY | UT | 84060-0001 |
| HISLER JEFF | 1240 E 1050 N | HEBER CITY | UT | 84032-3468 |
| JAZABRA CONSTRUCTION LLC | PO BOX 1107 | MIDWAY | UT | 84049-1107 |
| JENSEN KEITH | 24725 E GUNNISON DR | AURORA | CO | 80018-6055 |
| JIMENEZ IRINEO AHUELICAN | 19 E MOUNTAIN VALLEY CT | HEBER CITY | UT | 84032-4057 |
| KEELE SCOTT | PO BOX 757 | HEBER CITY | UT | 84032-0757 |
| KELLNHOFER JOSEPH C | 65 E 2130 S | HEBER CITY | UT | 84032-1289 |
| KING DEVIN | 2198 S 120 E | HEBER CITY | UT | 84032-4412 |
| KIPPER MATTHEW AARON | 120 E 2200 S | HEBER CITY | UT | 84032-4556 |
| LIMIT PROPERTIES LLC | 2237 S 390 W | HEBER CITY | UT | 84032-1377 |
| LOTT MISHELLE | 2144 S 120 E | HEBER CITY | UT | 84032-1286 |
| LUKE GLADE BERNELL TR | 2370 S DANIEL RD | HEBER CITY | UT | 84032-4015 |
| LUKE KEVIN GLADE TR | 2390 S DANIELS RD | HEBER CITY | UT | 84032-4015 |
| MAYNES DAVID PURRINGTON | 2175 S 60 E | HEBER CITY | UT | 84032-1290 |
| MCCLOSKEY MARJORIE DIANE TR | PO BOX 684048 | PARK CITY | UT | 84068-0448 |
| MCDERMOTT STEPHANIE | 2188 S 120 E | HEBER CITY | UT | 84032-1286 |
| MCPARK PROPERTIES LLC | PO BOX 86 | MCCALL | ID | 83638-0086 |
| MEEGAN KYLE PETER | 51 E 2130 S | HEBER CITY | UT | 84032-1289 |
| MELENDEZ KAREN | 95 E 2130 S | HEBER CITY | UT | 84032-1289 |
| MENDOZA JUAN C | 38 MOUNTAIN VALLEY CT | HEBER CITY | UT | 84032-4059 |
| MILLSTREAM SELF STORAGE LLC | 380 E MAIN ST STE B 2ND FL | MIDWAY | UT | 84049-6802 |
| MVC CONST CO | 2908 S 1200 W | HEBER CITY | UT | 84032-3712 |
| NOYES BERKLEY | 2158 S 60 E | HEBER CITY | UT | 84032-1290 |
| OAK WOOD STRATEGIES GRANBY LLC | 6300 N SAGEWOOD DR STE H402 | PARK CITY | UT | 84098-7502 |
| PARKER DAVID ALLAN TR | 2169 S DANIELS RD | HEBER CITY | UT | 84032-4014 |
| PETERSON KAREN & JEFFREY (JT) | 1931 WALL ST | HEBER CITY | UT | 84032-5570 |
| PRIEST BRENNA | 57 E MOUNTAIN VALLEY CT | HEBER CITY | UT | 84032-4057 |
| RED ROCK HOLDING & INVESTMENTS LLC | 2276 S DANIELS RD | HEBER CITY | UT | 84032-4017 |
| REGAN SEAN | 2312 S DANIELS RD | HEBER CITY | UT | 84032-4015 |
| REYES JEFFREY S | 2433 S DANIEL RD | HEBER CITY | UT | 84032-0000 |

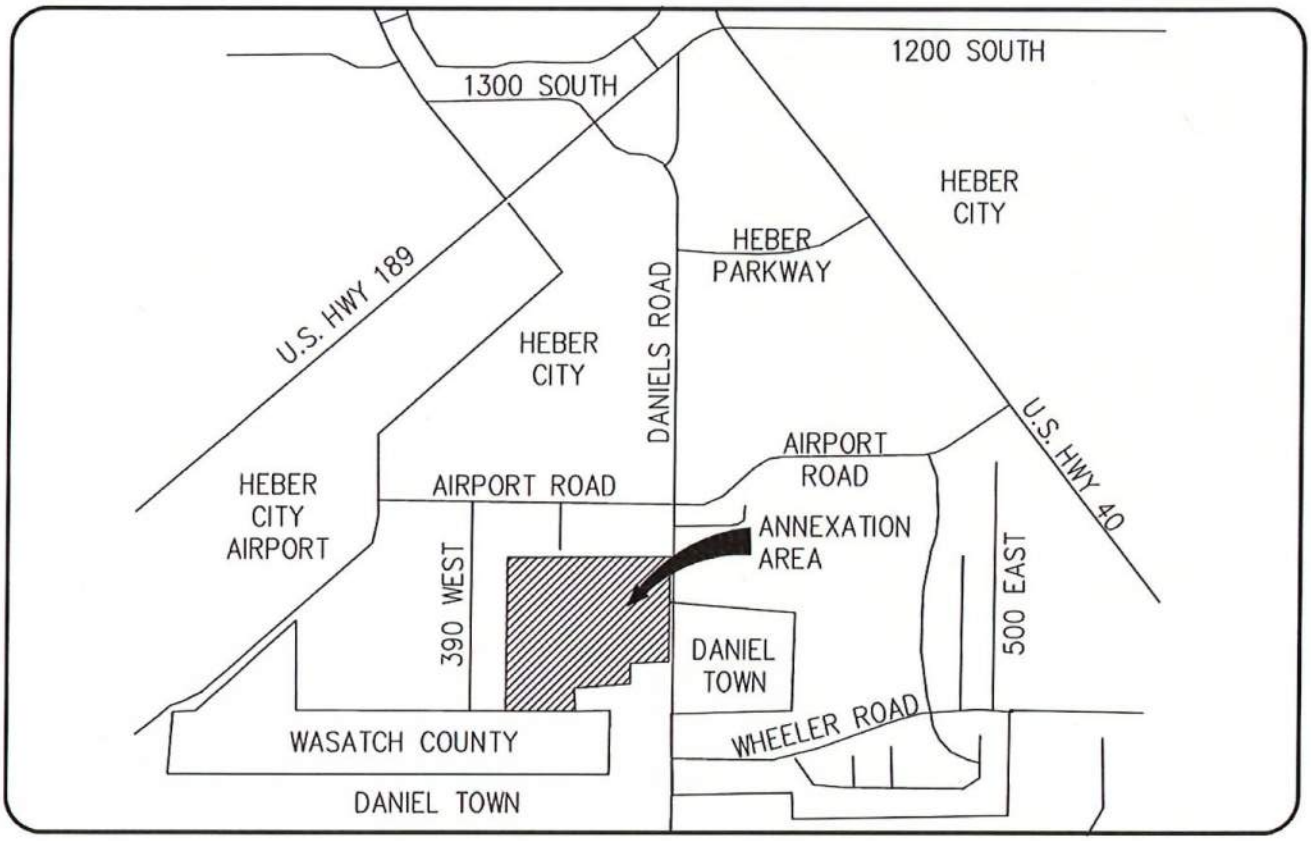
# Property owners within annexation and within 300 FEET

| NAME | ADDRESS | CITY | STATE | ZIP CODE |
|---|---|---|---|---|
| ROSE TYLER | 2237 S DANIELS RD | HEBER CITY | UT | 84032-4017 |
| RUSS AND CATHY WITT FAMILY LLC | 1245 S 1200 W | HEBER CITY | UT | 84032-3711 |
| RUTHLESS PERFORMANCE INC | 291 E ACORD WAY | HEBER CITY | UT | 84032-3816 |
| SHADOW MOUNTAIN IV LTD | 207 N PAINTED HILLS DR | IVINS | UT | 84738-6081 |
| SHOPAY BRANDON D | 2159 S 60 E | HEBER CITY | UT | 84032-1290 |
| SIMPSON STEVE | 92 MOUNTAIN VALLEY CT | HEBER CITY | UT | 84032-4059 |
| SNYDER KIM E | 18 MOUNTAIN VALLEY CT | HEBER CITY | UT | 84032-4059 |
| STONELY ALAN | 3061 S 3400 W | HEBER CITY | UT | 84032-4060 |
| SWENSON KEEGAN | 1235 SWISS ALPINE RD | MIDWAY | UT | 84049-6003 |
| THREE STRING HOLDINGS LLC | 2825 MT HIGHWAY 278 | DILLON | MT | 59725-9672 |
| THUNELL SPENCER M | 2177 S DANIELS RD | HEBER CITY | UT | 84032-4014 |
| TOWNLEY MONTE K | 2328 S DANIELS RD | HEBER CITY | UT | 84032-4015 |
| TUFT ROBERT A | 27 E AIRPORT RD | HEBER CITY | UT | 84032-4069 |
| UTAH PEAKS LLC | 2237 S 390 W UNIT #A | HEBER CITY | UT | 84032-1378 |
| VERNON DARRELL K TR | 2500 S DANIELS RD | HEBER CITY | UT | 84032-4065 |
| WALTON RONALD D | 2418 S DANIELS RD | HEBER CITY | UT | 84032-4016 |
| WASATCH 12 HOLDINGS LLC | 10610 S JORDAN GTWY STE 200 | SALT LAKE CITY | UT | 84095-3948 |
| WASATCH COUNTY | 25 N MAIN ST | HEBER CITY | UT | 84032-1827 |
| WEBB STEVEN B TR | 2189 S DANIELS RD | HEBER CITY | UT | 84032-4014 |
| WHISENANT BRAD TR | 2177 S 390 W | HEBER CITY | UT | 84032-1340 |
| WHISTLER LORI WIKERT | 56 MOUNTAIN VALLEY CT | HEBER CITY | UT | 84032-4059 |
| WILCOX CYNTHIA STATES | 41 E 2130 S | HEBER CITY | UT | 84032-1289 |

# Map of properties within 300 feet of the proposed annexation



# EXHIBIT F: VICINITY MAP



# EXHIBIT G: CONCEPT PLAN




Date

# Heber City Unity Week

## June 2025

# Heber City Unity Week
## June 1st – 7th 2025

- Council Presentation May 6th 2025
- Events planned for Unity Week

# Breakdown of Week

Events: **Sunday** a.m. and p.m., **Monday** p.m., **Wednesday** p.m., **Thursday** p.m., and **Saturday** a.m. and p.m.

# Soulful Unity Sundays

## Sunday evenings June 1st through the 29th

Evening, non-denominational, inspirational music at the City Park Stage each Sunday evening from 6:00 p.m. to 7:00 p.m., June 1st through the 29th

# Lead up Evening Events

Two Evening City Park Events Monday and Wednesday, June 2nd and 4th , leading up to the Heber Market on Main Ribbon Cutting Ceremony on Thursday, June 5th.

- Monday p.m., kickoff to Monday Nights Local Talent Night.
- Wednesday p.m., Corn hole or Freebee golf event.

# City Park Pavilion Ribbon Cutting

Thursday evening, June 5th Ribbon Cutting Ceremony during the Heber Market on Main.

- Some children's event with balloons, face painting or crafts.

# Saturday, June 7th

Saturday a.m. Main Street Flower Planting and Lunch; 9:00 a.m. to 12:00 noon.

Saturday afternoon/ early evening Coyote Park Ribbon Cutting Ceremony.

Music, food, activity involving the pond

Possible inaugural walk from Cove Park to Coyote Park

# Garbage Dumpsters
# Monday June 2nd through Monday June 9th

City to provide 12, “30” yard garbage dumpsters, in ten strategic locations throughout the City.

- Monday June 2nd 8:00 a.m., through Monday June 9th, 8:00 a.m.

# Heber City Council Staff Report

| | |
|---|---|
| **MEETING DATE:** | 5/6/2025 |
| **SUBJECT:** | Public Hearing for the Tentative Adoption of the Tentative Budget for Fiscal Year 2025-2026 and Establish a Public Hearing Date to Consider Adoption of the Final Budget |
| **RESPONSIBLE:** | Sara Nagel, Matt Brower |
| **DEPARTMENT:** | Administrative |
| **STRATEGIC RELEVANCE:** | Necessary Administrative Action |

## SUMMARY

Utah State Code requires that on or before the first regular May meeting a tentative budget be filed with the governing body. At the meeting in which the tentative budget is tentatively adopted by the governing body, it shall establish the time and place of a public hearing to consider its adoption and order that notice of the public hearing be published at least seven (7) days prior to the hearing.

## RECOMMENDATION

Staff recommends that City Council: 1) Adopt the tentative budget for Heber City for FY 24/25 and 2) Establish the public hearing date of Tuesday, June 3, 2025, to consider the adoption of the final budget.

## BACKGROUND

Section 10-6-111 of Utah State Code establishes that before the first regularly scheduled meeting of the City Council in the last May of the current fiscal year, the City Manager shall file with the Council a tentative budget for each fund required to have a budget. Additionally, Section 10-6-113 further establishes “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 at least seven days prior to the hearing.” And finally, the City must make available the final tentative budget for public inspection for a period of at least 10 days prior to the adoption of a final budget (10-6-112).

## DISCUSSION

At the May 6, 2025, Council meeting, staff will file with the City Council a copy of the FY 24/25 all-funds tentative budget. Council is required to tentatively adopt the FY 24/25 tentative budget and establish a public hearing date to receive public input on the tentative budget prior to its adoption. To provide sufficient time to conduct a public hearing on the tentative budget and make the final tentative budget available for public review 10 days prior to the public hearing (10-6-112), staff recommends Council set the public hearing date for June 3, 2025, at 6:00 p.m.

The FY 2026 Tentative Budget Book can be reviewed at https://city-heber-ut-budget-book.cleargov.com/20120

**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 tentatively adopt the FY 25/26 tentative budget for Heber City and establish a public hearing date of June 3, 2025, at 6:00 p.m.

**Alternative 2 - Approve as Amended**

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

## ACCOUNTABILITY

**Department:** Administrative
**Staff member:** Matt Brower, City Manager

## EXHIBITS

1. Heber City Tentative Budget Book_5.6.25
2. 2024 Utility Rate Study
3. CIP Summary FY2026B
4. FY '26 Budget Workshop 2 All Funds Tentative Budget Presentation_5.5.25

# Heber City Corporation
# Budget Book



**Tentative Version - 5/06/2025**

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# INTRODUCTION

# 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**

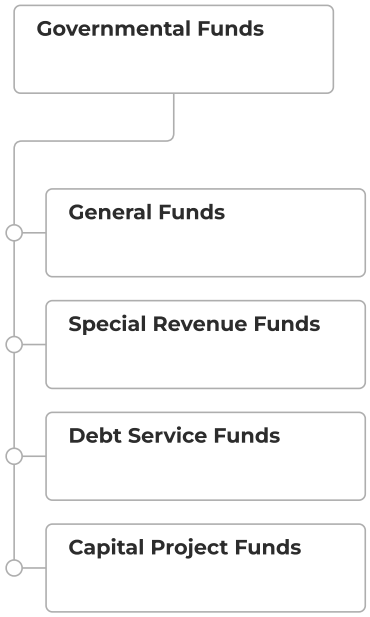
Proprietary funds include enterprise and internal service funds, which are measured by the determination of full cost recovery. The generally accepted accounting principles for proprietary funds are those applicable to business in the private sector, so these funds are maintained on the accrual basis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

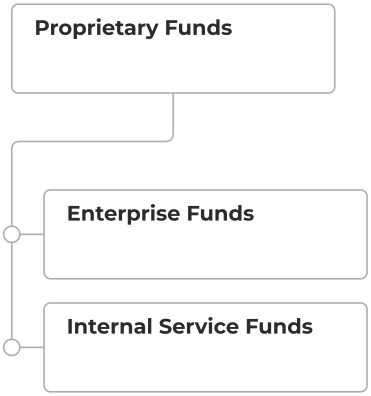
- Water Services
- Sewer Services
- Storm Water Services
- Secondary water Services

**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 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<br>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<br>City Manager conducts budget workshop with staff |
| January/February | City Manager and Finance Director work on revenue projections<br>Department's work on operating and capital budgets |
| Thursday, February 13 | Personnel requests due by 5 PM |
| Thursday, February 27 | County notified of date, time and place of first public hearing at which the budget will be discussed[1] |
| Monday, March 3 | Capital Project Budgets, and Operating Budgets requests due by 5 PM |
| 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[2] |
| April 29 - May 6 | Mayor & City Council review Tentative Budget with City Manager & Staff<br>One budget workshop to review operating budgets for all funds<br>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[3] |
| 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[4] |
| Friday, May 23 | Final Budget distributed to Council, Staff and Public 10 days prior to adoption of final budget[5] |
| Tuesday, June 3 | Public Hearing on the Final Budget[6]<br>Adopt Final Budget by resolution[7]<br>Adopt final tax rate by resolution[8] |
| Tuesday, June 10 | Forward final Tax Rate to County Auditor[9] |
| Saturday, July 20 | Final certified copy of budget filed with State Auditor within 30 days after adoption[10] |

# Budget Calendar

EXHIBIT A

HEBER CITY FISCAL YEAR 2026 BUDGET CALENDAR

| 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: | |
|---|---|
| Thursday, May 29 | Notify the County Auditor and Tax Commission of the date, time and place of the public hearing[11] |
| Tuesday, June 10 | Forward proposed Tax Rate to County Auditor[12] |
| Thursday, July 17 | Issue public notice of Public Hearing for adoption of FY 2026 Tax Levy[13] |
| Tuesday, August 19 | Council holds Public Hearing on proposed augmented tax levy[14]<br>Council adopts Resolution approving augmented tax levy[15]<br>Council adopt Resolution approving Final Budget[16] |
| Wednesday, August 20 | Final certified copy of budget filed with State Auditor within 30 days after adoption[17] |

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 10 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. 59-9-919(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. 59-9-920(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.

# BUDGET OVERVIEW

# 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

# DEPARTMENTS

# General Fund Revenues

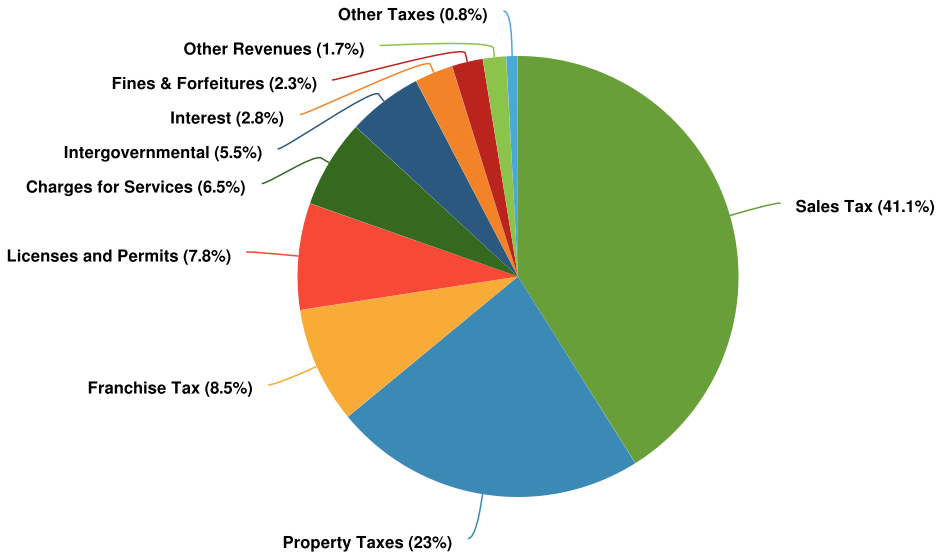
Revenues for the General Fund come from a variety of sources. Key revenue streams include:

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

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

## Revenues by Source

### Projected 2026 Revenues by Source




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

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| 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 | $337,311 | $302,100 | -27.9% |
| **Total Revenue Source:** | **$15,296,824** | **$15,961,712** | **$15,668,238** | **$16,740,831** | **$17,673,682** | **12.8%** |

# General Fund Expenditures

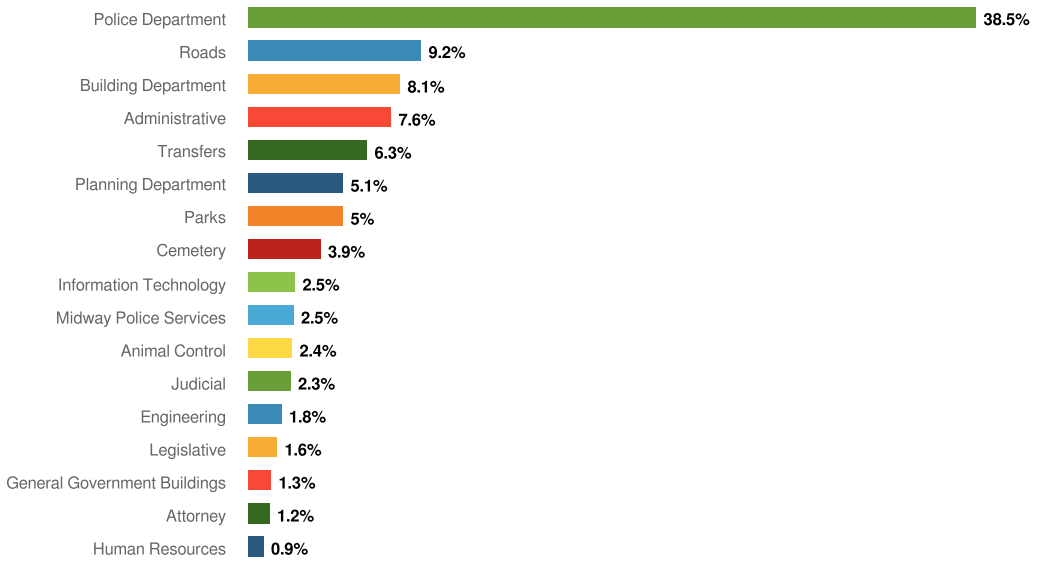
The General Fund Expenditures reflect Heber City's commitment to providing essential services and maintaining a high quality of life for its residents. These expenditures cover a wide range of departments, each playing a crucial role in the city's operations and community well-being. Key expenditure 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 | $1,366,808 | 23.6% |
| General Government Buildings | $197,363 | $272,273 | $224,695 | $276,639 | $232,638 | 3.5% |
| 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 | $332,251 | -5.8% |
| Building Department | $1,015,285 | $1,166,576 | $1,145,464 | $1,233,175 | $1,447,861 | 26.4% |
| Planning Department | $743,591 | $646,075 | $792,131 | $746,857 | $907,797 | 14.6% |
| Police Department | $5,092,801 | $6,194,169 | $6,298,307 | $7,203,675 | $6,914,724 | 9.8% |
| Animal Control | $371,338 | $384,616 | $414,226 | $393,612 | $428,814 | 3.5% |
| Midway Police Services | $0 | $0 | $0 | $309,982 | $443,245 | N/A |
| Roads | $1,453,836 | $1,523,513 | $1,604,264 | $1,636,842 | $1,652,607 | 3% |
| Parks | $524,288 | $726,253 | $814,823 | $908,730 | $904,639 | 11% |
| Trails, Arts and Parks Tax | $0 | $284,288 | $600,000 | $0 | $0 | -100% |
| Cemetery | $485,332 | $551,445 | $750,914 | $740,320 | $694,789 | -7.5% |
| Transfers | $2,568,630 | $477,470 | $200,532 | $394,470 | $1,132,490 | 464.7% |
| **Total Expenditures:** | **$15,806,398** | **$14,949,910** | **$15,668,238** | **$16,990,831** | **$17,962,251** | **14.6%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$173,036** | **$175,799** | **$170,655** | **$170,919** | **$170,814** | **0.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$169,349** | **$168,054** | **$75,460** | **$125,508** | **$107,829** | **42.9%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| CAPITAL EQUIPMENT | $0 | $11,050 | $0 | $0 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$11,050** | **$0** | **$0** | **$0** | **0%** |
| **Total General Fund:** | **$342,385** | **$354,903** | **$246,115** | **$296,427** | **$278,643** | **13.2%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$292,841** | **$344,745** | **$357,847** | **$367,380** | **$361,566** | 1% |
| | | | | | | |
| **Operations** | | | | | | |
| 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 |
| **Total Operations:** | **$29,183** | **$38,924** | **$34,180** | **$36,429** | **$49,869** | **45.9%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| BUILDING | $0 | $0 | $0 | $100 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$0** | **$0** | **$100** | **$0** | **0%** |
| **Total General Fund:** | **$322,024** | **$383,669** | **$392,027** | **$403,909** | **$411,435** | **5%** |
| **Total General Fund:** | **$322,024** | **$383,669** | **$392,027** | **$403,909** | **$411,435** | **5%** |
| **Total General Fund:** | **$322,024** | **$383,669** | **$392,027** | **$403,909** | **$411,435** | **5%** |

# 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 Departme
- 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) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| General Fund | | | | | | |
| General Fund | | | | | | |

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $918,309 | $391,019 | $420,360 | $455,000 | $469,933 | 11.8% |
| OVERTIME | $8,148 | $9,308 | $3,807 | $10,200 | $5,680 | 49.2% |
| EMPLOYEE BENEFITS | $310,972 | $121,675 | $138,583 | $140,000 | $143,834 | 3.8% |
| FICA AND MEDICARE | $0 | $27,015 | $34,228 | $34,228 | $37,099 | 8.4% |
| **Total Salaries and Benefits:** | **$1,237,429** | **$549,017** | **$596,977** | **$639,428** | **$656,545** | **10%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$452,100** | **$491,498** | **$487,300** | **$687,177** | **$702,382** | **44.1%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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% |
| **Total Capital Outlay:** | **$8,506** | **$6,675** | **$21,350** | **$21,350** | **$7,880** | **-63.1%** |
| **Total General Fund:** | **$1,698,035** | **$1,047,190** | **$1,105,627** | **$1,347,955** | **$1,366,808** | **23.6%** |
| **Total General Fund:** | **$1,698,035** | **$1,047,190** | **$1,105,627** | **$1,347,955** | **$1,366,808** | **23.6%** |
| **Total General Fund:** | **$1,698,035** | **$1,047,190** | **$1,105,627** | **$1,347,955** | **$1,366,808** | **23.6%** |

# 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
- Facility operations and management
- Safety and accessibility compliance
- Building improvements and upgrades
- Custodial services coordination

## Expenditures by Fund

| Name | FY2023 Actuals | FY2024 Budgeted | FY2024 Actuals | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $54,678 | $62,085 | $59,618 | $63,123 | $62,554 | -0.9% |
| OVERTIME | $3,512 | $2,000 | $2,891 | $1,505 | $1,735 | 15.3% |
| EMPLOYEE BENEFITS | $31,925 | $33,180 | $31,331 | $31,276 | $31,707 | 1.4% |
| FICA AND MEDICARE | $0 | $4,750 | $4,180 | $4,972 | $4,946 | -0.5% |
| **Total Salaries and Benefits:** | **$90,115** | **$102,015** | **$98,020** | **$100,875** | **$100,941** | **0.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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 |
| **Total Operations:** | **$101,349** | **$167,333** | **$168,363** | **$118,020** | **$125,897** | **6.7%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGES - FLEET | $5,899 | $5,300 | $5,890 | $5,800 | $5,800 | 0% |
| **Total Capital Outlay:** | **$5,899** | **$5,300** | **$5,890** | **$5,800** | **$5,800** | **0%** |
| **Total General Fund:** | **$197,363** | **$274,648** | **$272,273** | **$224,695** | **$232,638** | **3.5%** |
| **Total General Fund:** | **$197,363** | **$274,648** | **$272,273** | **$224,695** | **$232,638** | **3.5%** |
| **Total General Fund:** | **$197,363** | **$274,648** | **$272,273** | **$224,695** | **$232,638** | **3.5%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$230,127** | **$214,595** | **$222,665** | **$208,357** | **$200,568** | **-3.7%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$21,768** | **$164,816** | **$11,132** | **$9,290** | **$8,407** | **-9.5%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGE - FLEET | $0 | $197 | $0 | $0 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$197** | **$0** | **$0** | **$0** | **0%** |
| **Total General Fund:** | **$251,895** | **$379,608** | **$233,797** | **$217,647** | **$208,975** | **-4%** |
| **Total General Fund:** | **$251,895** | **$379,608** | **$233,797** | **$217,647** | **$208,975** | **-4%** |
| **Total General Fund:** | **$251,895** | **$379,608** | **$233,797** | **$217,647** | **$208,975** | **-4%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$0** | **$101,420** | **$71,195** | **$130,721** | **$99,261** | **-24.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$0** | **$71,795** | **$72,568** | **$55,830** | **$55,454** | **-0.7%** |
| **Total General Fund:** | **$0** | **$173,215** | **$143,763** | **$186,550** | **$154,715** | **-17.1%** |
| **Total General Fund:** | **$0** | **$173,215** | **$143,763** | **$186,550** | **$154,715** | **-17.1%** |
| **Total General Fund:** | **$0** | **$173,215** | **$143,763** | **$186,550** | **$154,715** | **-17.1%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$0** | **$88,619** | **$82,401** | **$68,985** | **$70,741** | **2.5%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$0** | **$82,685** | **$85,836** | **$253,235** | **$379,079** | **49.7%** |
| **Total General Fund:** | **$0** | **$171,304** | **$168,237** | **$322,220** | **$449,820** | **39.6%** |

| 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 enforceme
- 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $434,854 | $150,159 | $202,337 | $152,831 | $166,950 | 9.2% |
| OVERTIME | $80 | $500 | $20 | $66 | $33 | -50.6% |
| EMPLOYEE BENEFITS | $174,745 | $45,431 | $63,465 | $48,090 | $48,317 | 0.5% |
| FICA AND MEDICARE | $0 | $11,487 | $14,620 | $11,933 | $12,802 | 7.3% |
| **Total Salaries and Benefits:** | **$609,679** | **$207,577** | **$280,442** | **$212,920** | **$228,102** | **7.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$129,916** | **$154,329** | **$111,231** | **$139,775** | **$104,149** | **-25.5%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGE - FLEET | $0 | $436 | $0 | $0 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$436** | **$0** | **$0** | **$0** | **0%** |
| **Total General Fund:** | **$739,595** | **$362,342** | **$391,673** | **$352,695** | **$332,251** | **-5.8%** |
| **Total General Fund:** | **$739,595** | **$362,342** | **$391,673** | **$352,695** | **$332,251** | **-5.8%** |
| **Total General Fund:** | **$739,595** | **$362,342** | **$391,673** | **$352,695** | **$332,251** | **-5.8%** |

# 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 loca 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $426,116 | $456,580 | $449,955 | $546,010 | $609,717 | 11.7% |
| OVERTIME | $802 | $2,000 | $806 | $1,945 | $395 | -79.7% |
| EMPLOYEE BENEFITS | $198,698 | $213,015 | $182,384 | $313,470 | $341,200 | 8.8% |
| FICA AND MEDICARE | $0 | $34,928 | $30,235 | $41,919 | $46,674 | 11.3% |
| **Total Salaries and Benefits:** | **$625,616** | **$706,523** | **$663,380** | **$903,344** | **$997,986** | **10.5%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$382,294** | **$441,005** | **$494,881** | **$232,010** | **$436,855** | **88.3%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGE - FLEET | $7,375 | $16,000 | $8,315 | $10,110 | $13,020 | 28.8% |
| **Total Capital Outlay:** | **$7,375** | **$16,000** | **$8,315** | **$10,110** | **$13,020** | **28.8%** |
| **Total General Fund:** | **$1,015,285** | **$1,163,528** | **$1,166,576** | **$1,145,464** | **$1,447,861** | **26.4%** |
| **Total General Fund:** | **$1,015,285** | **$1,163,528** | **$1,166,576** | **$1,145,464** | **$1,447,861** | **26.4%** |
| **Total General Fund:** | **$1,015,285** | **$1,163,528** | **$1,166,576** | **$1,145,464** | **$1,447,861** | **26.4%** |

# 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
- Permit issuance and tracking
- Construction inspections
- Building code enforcement
- Compliance with state and loca 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $318,462 | $384,540 | $408,371 | $411,317 | $431,013 | 4.8% |
| OVERTIME | $5,837 | $5,000 | $5,851 | $5,016 | $5,166 | 3% |
| EMPLOYEE BENEFITS | $148,368 | $165,755 | $156,582 | $144,162 | $149,596 | 3.8% |
| FICA AND MEDICARE | $0 | $29,417 | $27,698 | $31,886 | $33,037 | 3.6% |
| **Total Salaries and Benefits:** | **$472,667** | **$584,712** | **$598,502** | **$592,381** | **$618,812** | **4.5%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$270,924** | **$246,940** | **$47,573** | **$199,750** | **$288,985** | **44.7%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGE - FLEET | $0 | $377 | $0 | $0 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$377** | **$0** | **$0** | **$0** | **0%** |
| **Total General Fund:** | **$743,591** | **$832,029** | **$646,075** | **$792,131** | **$907,797** | **14.6%** |
| **Total General Fund:** | **$743,591** | **$832,029** | **$646,075** | **$792,131** | **$907,797** | **14.6%** |
| **Total General Fund:** | **$743,591** | **$832,029** | **$646,075** | **$792,131** | **$907,797** | **14.6%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $2,431,562 | $2,810,500 | $3,013,856 | $3,022,020 | $3,486,259 | 15.4% |
| OVERTIME | $215,836 | $148,500 | $261,021 | $127,243 | $200,373 | 57.5% |
| EMPLOYEE BENEFITS | $1,389,603 | $1,518,315 | $1,480,192 | $1,433,175 | $1,662,353 | 16% |
| FICA AND MEDICARE | $0 | $212,479 | $221,794 | $244,264 | $261,887 | 7.2% |
| **Total Salaries and Benefits:** | **$4,037,001** | **$4,689,794** | **$4,976,863** | **$4,826,703** | **$5,610,872** | **16.2%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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 |
| **Total Operations:** | **$941,494** | **$868,534** | **$790,720** | **$735,984** | **$847,712** | **15.2%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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 | $6,914,724 | 9.8% |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$284,530** | **$322,036** | **$304,364** | **$319,296** | **$342,050** | **7.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$84,762** | **$94,380** | **$80,249** | **$72,410** | **$71,464** | **-1.3%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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% |
| **Total Capital Outlay:** | **$2,046** | **$2,270** | **$3** | **$22,520** | **$15,300** | **-32.1%** |
| **Total General Fund:** | **$371,338** | **$418,686** | **$384,616** | **$414,226** | **$428,814** | **3.5%** |
| **Total General Fund:** | **$371,338** | **$418,686** | **$384,616** | **$414,226** | **$428,814** | **3.5%** |
| **Total General Fund:** | **$371,338** | **$418,686** | **$384,616** | **$414,226** | **$428,814** | **3.5%** |

# 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
- Support for capital transportation projects
- Streetlight maintenance and repair

## Expenditures by Fund

| Name | FY2023 Actuals | FY2024 Budgeted | FY2024 Actuals | FY2025 Budgeted | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $386,762 | $526,300 | $450,128 | $422,075 | $472,524 | 12% |
| OVERTIME | $42,294 | $38,243 | $59,975 | $38,300 | $35,286 | -7.9% |
| EMPLOYEE BENEFITS | $207,009 | $214,615 | $193,588 | $165,144 | $167,779 | 1.6% |
| FICA AND MEDICARE | $0 | $40,262 | $35,095 | $32,609 | $33,629 | 3.1% |
| **Total Salaries and Benefits:** | **$636,065** | **$819,420** | **$738,786** | **$658,128** | **$709,217** | **7.8%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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 | $8,795 | 1.8% |
| 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 |
| **Total Operations:** | **$570,030** | **$629,650** | **$519,006** | **$445,526** | **$470,490** | **5.6%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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% |
| **Total Capital Outlay:** | **$247,741** | **$340,378** | **$265,721** | **$500,610** | **$472,900** | **-5.5%** |
| **Total General Fund:** | **$1,453,836** | **$1,789,448** | **$1,523,513** | **$1,604,264** | **$1,652,607** | **3%** |
| **Total General Fund:** | **$1,453,836** | **$1,789,448** | **$1,523,513** | **$1,604,264** | **$1,652,607** | **3%** |
| **Total General Fund:** | **$1,453,836** | **$1,789,448** | **$1,523,513** | **$1,604,264** | **$1,652,607** | **3%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $241,127 | $306,820 | $340,618 | $320,530 | $393,711 | 22.8% |
| OVERTIME | $5,800 | $6,500 | $4,469 | $3,313 | $4,665 | 40.8% |
| EMPLOYEE BENEFITS | $104,106 | $134,220 | $132,427 | $124,993 | $150,952 | 20.8% |
| FICA AND MEDICARE | $0 | $23,472 | $22,775 | $25,509 | $30,697 | 20.3% |
| **Total Salaries and Benefits:** | **$351,033** | **$471,012** | **$500,289** | **$474,345** | **$580,025** | **22.3%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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 |
| **Total Operations:** | **$145,686** | **$232,661** | **$200,504** | **$249,667** | **$291,694** | **16.8%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| BUILDING | $3,355 | $0 | $0 | $0 | $0 | 0% |
| INTERNAL SERVICE CHARGE - FLEET | $24,214 | $46,440 | $25,460 | $90,810 | $32,920 | -63.7% |
| **Total Capital Outlay:** | **$27,569** | **$46,440** | **$25,460** | **$90,810** | **$32,920** | **-63.7%** |
| **Total General Fund:** | **$524,288** | **$750,113** | **$726,253** | **$814,823** | **$904,639** | **11%** |
| **Total General Fund:** | **$524,288** | **$750,113** | **$726,253** | **$814,823** | **$904,639** | **11%** |
| **Total General Fund:** | **$524,288** | **$750,113** | **$726,253** | **$814,823** | **$904,639** | **11%** |

# 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) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **General Fund** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| SALARIES AND WAGES | $258,488 | $335,955 | $281,267 | $343,633 | $336,451 | -2.1% |
| OVERTIME | $6,304 | $5,000 | $3,246 | $4,371 | $6,622 | 51.5% |
| EMPLOYEE BENEFITS | $115,265 | $146,680 | $119,464 | $136,500 | $121,460 | -11% |
| FICA AND MEDICARE | $0 | $25,701 | $18,330 | $27,408 | $26,521 | -3.2% |
| **Total Salaries and Benefits:** | **$380,057** | **$513,336** | **$422,307** | **$511,911** | **$491,054** | **-4.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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 |
| **Total Operations:** | **$82,476** | **$147,838** | **$103,087** | **$146,163** | **$167,385** | **14.5%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| INTERNAL SERVICE CHARGE - FLEET | $22,799 | $46,685 | $26,051 | $92,840 | $36,350 | -60.8% |
| **Total Capital Outlay:** | **$22,799** | **$46,685** | **$26,051** | **$92,840** | **$36,350** | **-60.8%** |
| **Total General Fund:** | **$485,332** | **$707,859** | **$551,445** | **$750,914** | **$694,789** | **-7.5%** |
| **Total General Fund:** | **$485,332** | **$707,859** | **$551,445** | **$750,914** | **$694,789** | **-7.5%** |
| **Total General Fund:** | **$485,332** | **$707,859** | **$551,445** | **$750,914** | **$694,789** | **-7.5%** |

# 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 | $1,132,490 | 464.7% |
| **Total All Funds:** | **$2,568,630** | **$477,470** | **$200,532** | **$394,470** | **$1,132,490** | **464.7%** |

# FUND SUMMARIES

# General Fund (10)

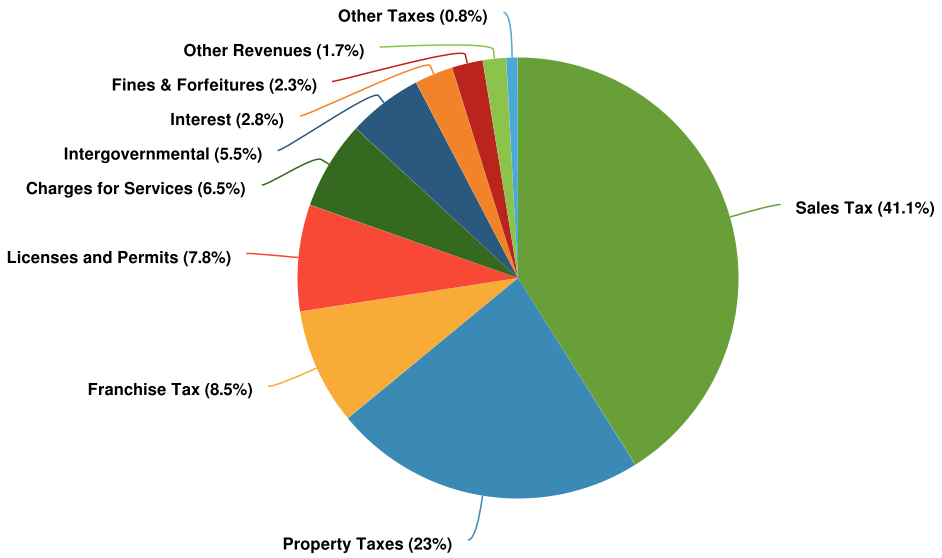
The General Fund is the primary operating fund of Heber City and is classified as a major fund. It accounts for the financial resources and expenditures associated with the City's core governmental services, including engineering, planning, building, streets, public safety, parks, cemetery, and general 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

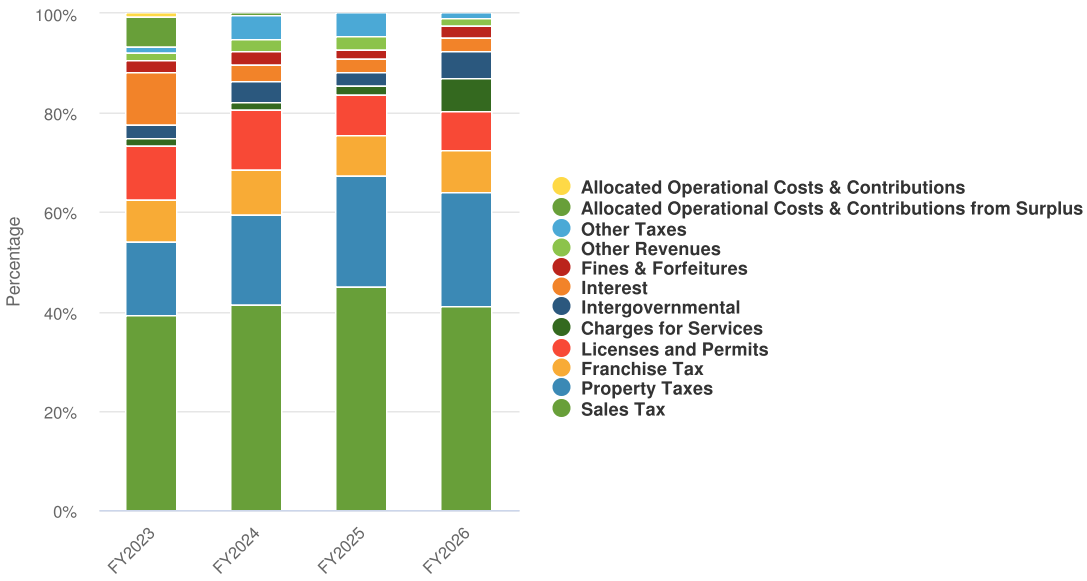
| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted |
|---|---|---|---|---|---|
| Beginning Fund Balance: | $5,538,358 | $6,056,845 | $7,058,448 | $7,058,448 | $6,808,448 |
| Revenues | $16,367,839 | $16,021,404 | $15,668,238 | $16,740,831 | $17,673,682 |
| Expenditures | $15,823,642 | $15,037,564 | $15,668,238 | $16,990,831 | $17,962,251 |
| Total Revenues Less Expenditures: | $544,197 | $983,840 | $0 | -$250,000 | -$288,569 |
| Ending Fund Balance: | $6,082,555 | $7,040,685 | $7,058,448 | $6,808,448 | $6,519,879 |

## Revenues by Source

### Budgeted Revenues by Source

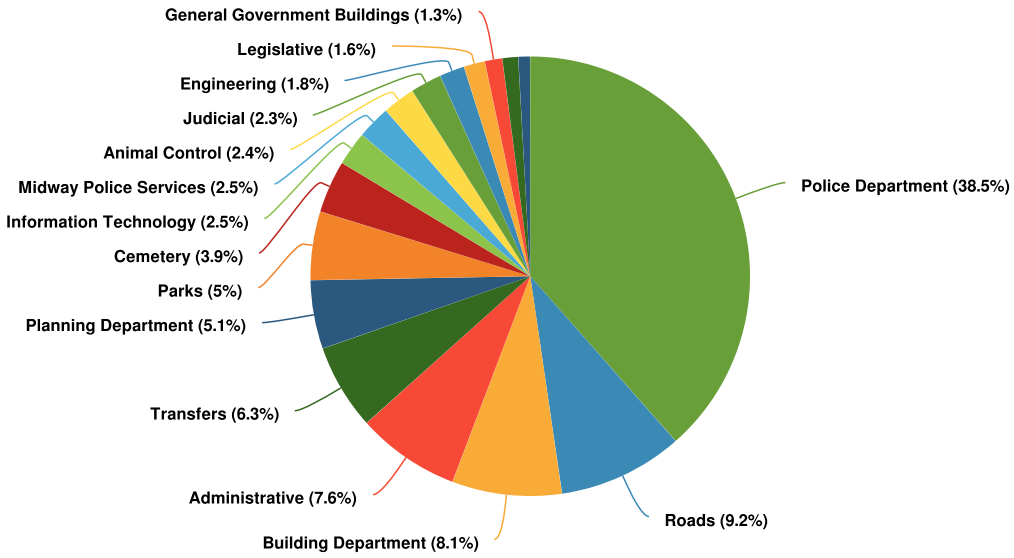


### Budgeted and Historical 2026 Revenues by Source

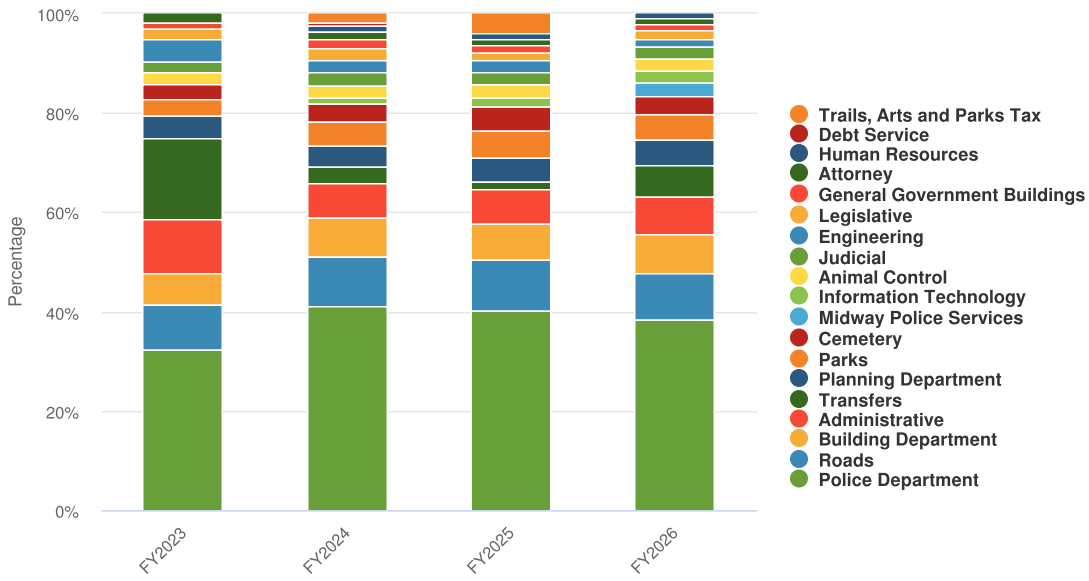



# Expenditures by Function

### 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% |
| **Total Legislative:** | **$342,385** | **$354,903** | **$246,115** | **$296,427** | **$278,643** | **13.2%** |
| | | | | | | |
| 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% |
| **Total Judicial:** | **$322,024** | **$383,669** | **$392,027** | **$403,909** | **$411,435** | **5%** |
| | | | | | | |
| Administrative | | | | | | |
| Salaries and Benefits | $1,237,429 | $549,017 | $596,977 | $639,428 | $656,545 | 10% |
| 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% |
| **Total Administrative:** | **$1,698,035** | **$1,047,190** | **$1,105,627** | **$1,347,955** | **$1,366,808** | **23.6%** |
| | | | | | | |
| General Government Buildings | | | | | | |
| Salaries and Benefits | $90,115 | $98,020 | $100,875 | $111,395 | $100,941 | 0.1% |
| 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% |
| **Total General Government Buildings:** | **$197,363** | **$272,273** | **$224,695** | **$276,639** | **$232,638** | **3.5%** |
| | | | | | | |
| 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% |
| **Total Attorney:** | **$251,895** | **$233,797** | **$217,647** | **$220,050** | **$208,975** | **-4%** |
| | | | | | | |
| 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% |
| **Total Human Resources:** | **$0** | **$143,763** | **$186,550** | **$158,888** | **$154,715** | **-17.1%** |
| | | | | | | |
| 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% |
| **Total Information Technology:** | **$0** | **$168,237** | **$322,220** | **$394,319** | **$449,820** | **39.6%** |
| | | | | | | |
| Engineering | | | | | | |
| Salaries and Benefits | $609,679 | $280,442 | $212,920 | $220,750 | $228,102 | 7.1% |
| Operations | $129,916 | $111,231 | $139,775 | $104,230 | $104,149 | -25.5% |
| **Total Engineering:** | **$739,595** | **$391,673** | **$352,695** | **$324,980** | **$332,251** | **-5.8%** |
| | | | | | | |
| Building Department | | | | | | |
| Salaries and Benefits | $625,616 | $663,380 | $903,344 | $784,500 | $997,986 | 10.5% |
| 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% |
| **Total Building Department:** | **$1,015,285** | **$1,166,576** | **$1,145,464** | **$1,233,175** | **$1,447,861** | **26.4%** |
| | | | | | | |
| Planning Department | | | | | | |
| Salaries and Benefits | $472,667 | $598,502 | $592,381 | $551,621 | $618,812 | 4.5% |
| Operations | $270,924 | $47,573 | $199,750 | $195,236 | $288,985 | 44.7% |
| **Total Planning Department:** | **$743,591** | **$646,075** | **$792,131** | **$746,857** | **$907,797** | **14.6%** |
| | | | | | | |
| Police Department | | | | | | |
| Salaries and Benefits | $4,037,001 | $4,976,863 | $4,826,703 | $5,485,524 | $5,610,872 | 16.2% |
| 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% |
| **Total Police Department:** | **$5,092,801** | **$6,194,169** | **$6,298,307** | **$7,203,675** | **$6,914,724** | **9.8%** |
| | | | | | | |
| 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% |
| **Total Animal Control:** | **$371,338** | **$384,616** | **$414,226** | **$393,612** | **$428,814** | **3.5%** |
| | | | | | | |
| Midway Police Services | | | | | | |
| Operations | $0 | $0 | $0 | $309,982 | $443,245 | N/A |
| **Total Midway Police Services:** | **$0** | **$0** | **$0** | **$309,982** | **$443,245** | **N/A** |
| | | | | | | |
| Roads | | | | | | |
| Salaries and Benefits | $636,065 | $738,786 | $658,128 | $753,304 | $709,217 | 7.8% |
| Operations | $570,030 | $519,006 | $445,526 | $392,928 | $470,490 | 5.6% |
| Capital Outlay | $247,741 | $265,721 | $500,610 | $490,610 | $472,900 | -5.5% |
| **Total Roads:** | **$1,453,836** | **$1,523,513** | **$1,604,264** | **$1,636,842** | **$1,652,607** | **3%** |
| | | | | | | |
| Parks | | | | | | |
| Salaries and Benefits | $351,033 | $500,289 | $474,345 | $567,652 | $580,025 | 22.3% |
| 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% |
| **Total Parks:** | **$524,288** | **$726,253** | **$814,823** | **$908,730** | **$904,639** | **11%** |
| | | | | | | |
| 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% |
| **Total Trails, Arts and Parks Tax:** | **$0** | **$284,288** | **$600,000** | **$0** | **$0** | **-100%** |
| | | | | | | |
| Cemetery | | | | | | |
| Salaries and Benefits | $380,057 | $422,307 | $511,911 | $483,900 | $491,054 | -4.1% |
| 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% |
| **Total Cemetery:** | **$485,332** | **$551,445** | **$750,914** | **$740,320** | **$694,789** | **-7.5%** |
| | | | | | | |
| Debt Service | | | | | | |
| Operations | $17,244 | $87,654 | $0 | $0 | $0 | 0% |
| **Total Debt Service:** | **$17,244** | **$87,654** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| Transfers | | | | | | |
| Transfers | $2,568,630 | $477,470 | $200,532 | $394,470 | $1,132,490 | 464.7% |
| **Total Transfers:** | **$2,568,630** | **$477,470** | **$200,532** | **$394,470** | **$1,132,490** | **464.7%** |
| **Total Expenditures:** | **$15,823,642** | **$15,037,564** | **$15,668,238** | **$16,990,831** | **$17,962,251** | **14.6%** |

# 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 |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | **$388,577** | **-$128,522** | **$16,735** | **$16,735** | **-$42,159** |
| **Revenues** | | | | | |
| 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 |
| **Total Revenues:** | **$458,385** | **$986,935** | **$2,771,202** | **$7,674,791** | **$8,388,618** |
| | | | | | |
| **Expenditures** | | | | | |
| 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 | $328,872 |
| **Total Expenditures:** | **$975,484** | **$832,617** | **$2,704,564** | **$7,733,685** | **$8,066,012** |
| **Total Revenues Less Expenditures:** | **-$517,099** | **$154,318** | **$66,638** | **-$58,895** | **$322,606** |
| **Ending Fund Balance:** | **-$128,522** | **$25,796** | **$83,373** | **-$42,160** | **$280,447** |

# Airport Special Service Fund (21)

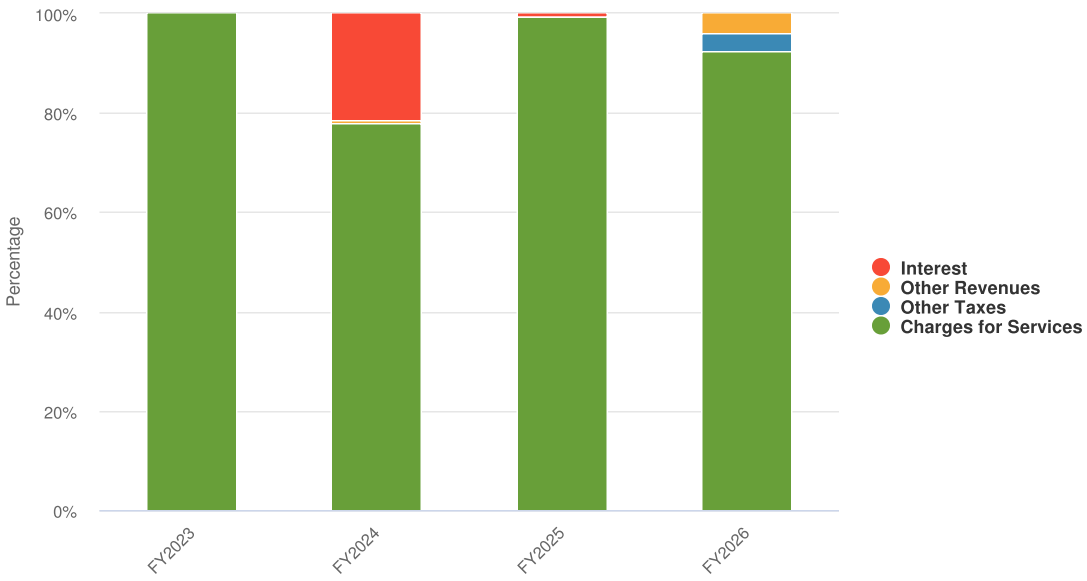
The Airport Special Service Fund is a governmental fund and is classified as a major fund. It accounts for the operations, maintenance, of the Heber City's airport and supports the capital improvements of Heber City's airport. The fund is supported by user fees, leases, fuel taxes and other revenues 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 | $949,888 |
| Total Revenues Less Expenditures: | -$134,105 | -$159,526 | $64,675 | -$11,044 | $71,152 |
| Ending Fund Balance: | $184,762 | $25,236 | $80,851 | $5,132 | $76,284 |

# Revenues by Source

## Budgeted and Historical 2026 Revenues by Source

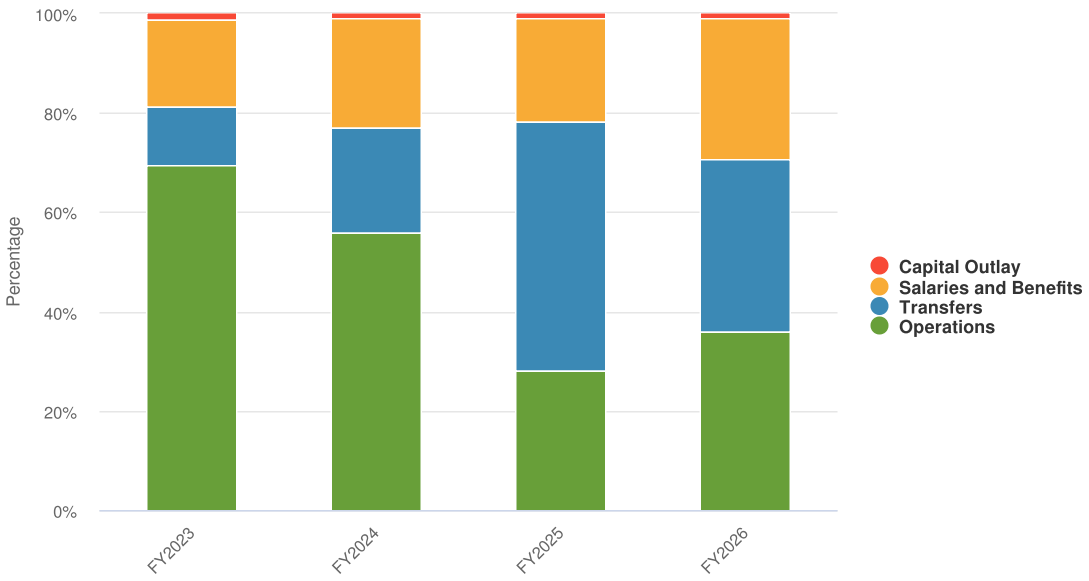



| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Other Taxes** | | | | | | |
| **Aviation Fuel Tax** | | | | | | |
| AVIATION FUEL TAX | $0 | $0 | $0 | $21,000 | $40,000 | N/A |
| **Total Aviation Fuel Tax:** | **$0** | **$0** | **$0** | **$21,000** | **$40,000** | **N/A** |
| **Total Other Taxes:** | **$0** | **$0** | **$0** | **$21,000** | **$40,000** | **N/A** |
| | | | | | | |
| **Charges for Services** | | | | | | |
| 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% |
| **Total Charges for Services:** | **$544,485** | **$487,535** | **$1,044,599** | **$697,838** | **$942,040** | **-9.8%** |
| | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $135,692 | $5,500 | $100 | $0 | -100% |
| **Total Interest:** | **$0** | **$135,692** | **$5,500** | **$100** | **$0** | **-100%** |

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

# 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) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Salaries and Benefits** | | | | | | |
| 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% |
| **Total Salaries and Benefits:** | **$118,667** | **$174,273** | **$206,287** | **$216,560** | **$269,983** | **30.9%** |
| | | | | | | |
| **Operations** | | | | | | |
| 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% |
| **Total Operations:** | **$472,253** | **$439,541** | **$278,045** | **$381,707** | **$342,033** | **23%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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% |
| **Total Capital Outlay:** | **$7,868** | **$7,099** | **$8,000** | **$10,400** | **$9,000** | **12.5%** |
| | | | | | | |
| **Transfers** | | | | | | |
| INDIRECT SALARIES | $55,571 | $47,000 | $82,941 | $0 | $89,423 | 7.8% |
| INDIRECT BENEFITS | $24,033 | $21,431 | $25,651 | $0 | $26,249 | 2.3% |
| TRANSFER TO AIRPORT CAPITAL IMPROVEMENTS | $0 | $97,000 | $385,000 | $199,000 | $213,200 | -44.6% |
| **Total Transfers:** | **$79,604** | **$165,431** | **$493,592** | **$199,000** | **$328,872** | **-33.4%** |
| **Total Expense Objects:** | **$678,392** | **$786,344** | **$985,924** | **$807,667** | **$949,888** | **-3.7%** |

# Airport Capital Fund (41)

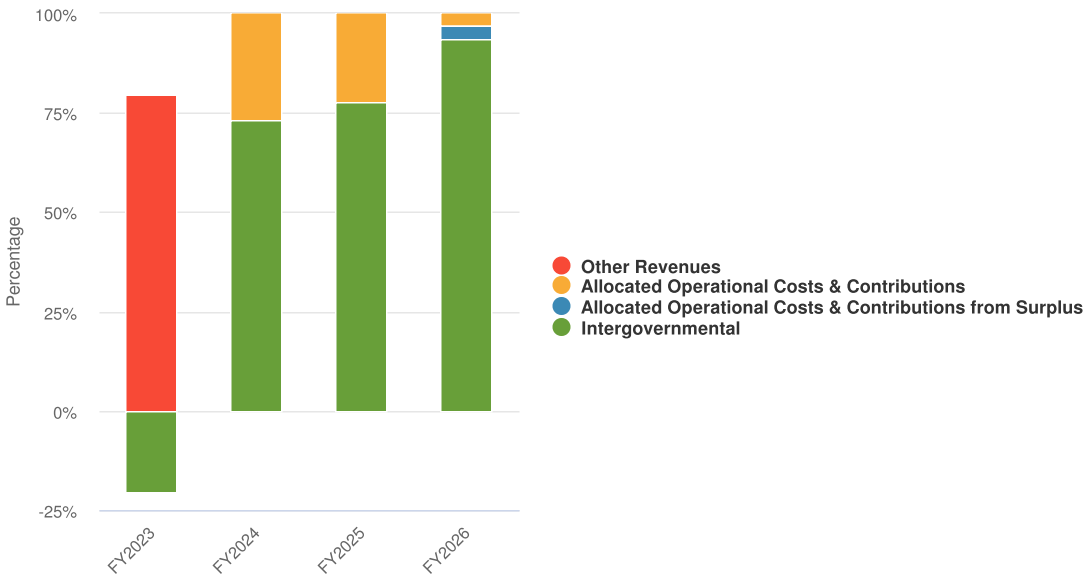
The Airport Capital Improvement Fund is a capital improvement fund. It accounts for capital projects related to the development and improvement of Heber City's airport facilities. The fund is primarily supported by federal and state grants, along with local matching contributions. Resources are used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

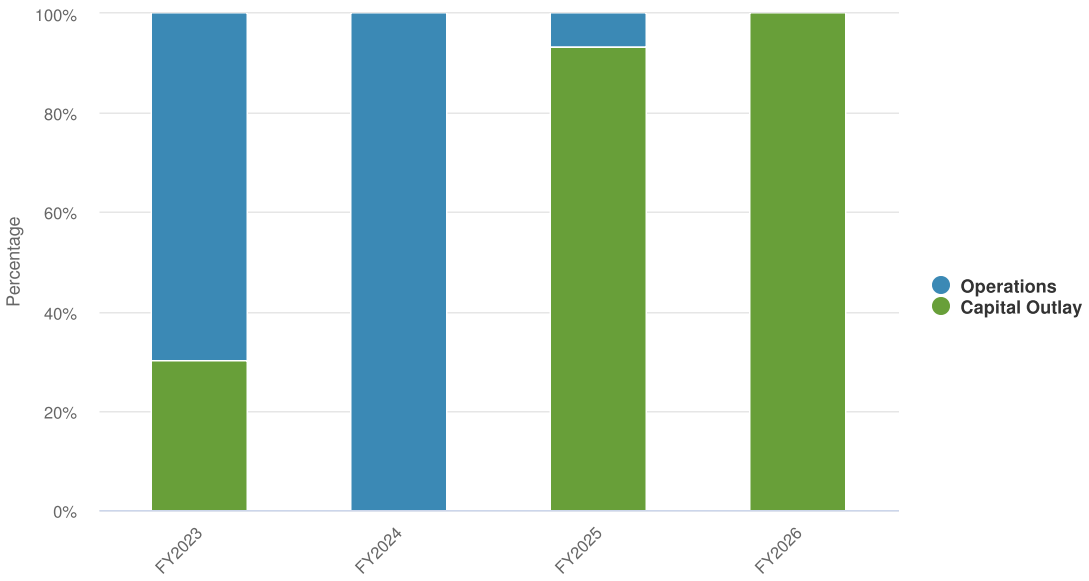
## Budgeted and Historical 2026 Revenues by Source




| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Intergovernmental** | | | | | | |
| 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% |
| **Total Intergovernmental:** | **$29,500** | **$263,117** | **$1,335,603** | **$6,679,168** | **$6,902,926** | **416.8%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| MISCELLANEOUS INCOME | -$115,402 | $0 | $0 | $0 | $0 | 0% |
| **Total Other Revenues:** | **-$115,402** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $0 | $97,000 | $385,000 | $199,000 | $213,200 | -44.6% |
| **Total Allocated Operational Costs & Contributions:** | **$0** | **$97,000** | **$385,000** | **$199,000** | **$213,200** | **-44.6%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions from Surplus** | | | | | | |
| CONTRIBUTIONS - SURPLUS | $0 | $0 | $0 | $0 | $251,452 | N/A |
| **Total Allocated Operational Costs & Contributions from Surplus:** | **$0** | **$0** | **$0** | **$0** | **$251,452** | **N/A** |
| **Total Revenue Source:** | **-$85,902** | **$360,117** | **$1,720,603** | **$6,878,168** | **$7,367,578** | **328.2%** |

# 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) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Operations** | | | | | | |
| PROFESSIONAL SERVICES | $207,662 | $46,273 | $60,000 | $0 | $0 | -100% |
| EQUIPMENT | $0 | $0 | $56,000 | $0 | $0 | -100% |
| **Total Operations:** | **$207,662** | **$46,273** | **$116,000** | **$0** | **$0** | **-100%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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% |
| **Total Capital Outlay:** | **$89,430** | **$0** | **$1,602,640** | **$6,926,018** | **$7,116,124** | **344%** |
| **Total Expense Objects:** | **$297,092** | **$46,273** | **$1,718,640** | **$6,926,018** | **$7,116,124** | **314.1%** |

# 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 |
|---|---|---|---|---|
| **Revenue Source** | | | | |
| **Other Taxes** | | | | |
| **Trails, Arts And Parks Tax** | | | | |
| TRAILS, ARTS AND PARKS TAX | $0 | $600,000 | $600,000 | $600,000 |
| **Total Trails, Arts And Parks Tax:** | **$0** | **$600,000** | **$600,000** | **$600,000** |
| **Total Other Taxes:** | **$0** | **$600,000** | **$600,000** | **$600,000** |
| | | | | |
| **Interest** | | | | |
| **Banking Interest** | | | | |
| BANKING INTEREST | $0 | $0 | $20,000 | $10,000 |
| **Total Banking Interest:** | **$0** | **$0** | **$20,000** | **$10,000** |
| **Total Interest:** | **$0** | **$0** | **$20,000** | **$10,000** |
| | | | | |
| **Allocated Operational Costs & Contributions** | | | | |
| **Contribution From Other Funds** | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $0 | $0 | $444,937 | $1,000,000 |
| **Total Contribution From Other Funds:** | **$0** | **$0** | **$444,937** | **$1,000,000** |
| **Total Allocated Operational Costs & Contributions:** | **$0** | **$0** | **$444,937** | **$1,000,000** |
| **Total Revenue Source:** | **$0** | **$600,000** | **$1,064,937** | **$1,610,000** |

# Expenditures by Expense Type

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

# 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 | $565,000 |
| Expenditures | $258,991 | $1,600,913 | $4,485,000 | $8,937,588 | $648,697 |
| 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% |
| **Total Sale Of Fixed Assets:** | **$0** | **$0** | **$0** | **$700,000** | **$0** | **0%** |
| **Total Other Revenues:** | **$0** | **$0** | **$0** | **$700,000** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| TRANSFER FROM OTHER FUNDS | $2,300,000 | $284,000 | $151,000 | $4,990,224 | $565,000 | 274.2% |
| **Total Allocated Operational Costs & Contributions:** | **$2,300,000** | **$284,000** | **$151,000** | **$4,990,224** | **$565,000** | **274.2%** |
| **Total Revenue Source:** | **$2,300,000** | **$284,000** | **$151,000** | **$5,690,224** | **$565,000** | **274.2%** |

# Expenditures by Expense Type

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Operations** | | | | | | |
| PROFESSIONAL SERVICES | $0 | -$12,695 | $0 | $8,200 | $0 | 0% |
| **Total Operations:** | **$0** | **-$12,695** | **$0** | **$8,200** | **$0** | **0%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| 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 | $414,000 | -28.6% |
| **Total Capital Outlay:** | **$258,991** | **$1,613,608** | **$4,485,000** | **$8,929,388** | **$484,000** | **-89.2%** |
| | | | | | | |
| **Transfers** | | | | | | |
| **Transfer To Other Funds** | | | | | | |
| TRANSFER TO OTHER FUNDS | $0 | $0 | $0 | $0 | $164,697 | N/A |
| **Total Transfer To Other Funds:** | **$0** | **$0** | **$0** | **$0** | **$164,697** | **N/A** |
| **Total Transfers:** | **$0** | **$0** | **$0** | **$0** | **$164,697** | **N/A** |
| **Total Expense Objects:** | **$258,991** | **$1,600,913** | **$4,485,000** | **$8,937,588** | **$648,697** | **-85.5%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $0 | $4,500 | $7,000 | $2,000 | -55.6% |
| **Total Interest:** | **$0** | **$0** | **$4,500** | **$7,000** | **$2,000** | **-55.6%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| PUBLIC SAFETY IMPACT FEE | $62,190 | $215,215 | $70,141 | $189,948 | $131,886 | 88% |
| **Total Other Revenues:** | **$62,190** | **$215,215** | **$70,141** | **$189,948** | **$131,886** | **88%** |
| **Total Revenue Source:** | **$62,190** | **$215,215** | **$74,641** | **$196,948** | **$133,886** | **79.4%** |

# 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% |
| **Total Transfers:** | **$60,000** | **$128,238** | **$128,238** | **$255,000** | **$165,000** | **28.7%** |
| **Total Expense Objects:** | **$60,000** | **$128,238** | **$128,238** | **$255,000** | **$165,000** | **28.7%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $203,845 | $90,000 | $120,000 | $57,000 | -36.7% |
| **Total Interest:** | **$0** | **$203,845** | **$90,000** | **$120,000** | **$57,000** | **-36.7%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| STREET IMPACT FEE | $1,638,910 | $1,108,600 | $665,851 | $697,683 | $1,300,105 | 95.3% |
| **Total Other Revenues:** | **$1,638,910** | **$1,108,600** | **$665,851** | **$697,683** | **$1,300,105** | **95.3%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $641,536 | $196,862 | $0 | $0 | $0 | 0% |
| **Total Allocated Operational Costs & Contributions:** | **$641,536** | **$196,862** | **$0** | **$0** | **$0** | **0%** |
| **Total Revenue Source:** | **$2,280,446** | **$1,509,307** | **$755,851** | **$817,683** | **$1,357,105** | **79.5%** |

# Expenditures by Expense Type

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

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $228,555 | $90,000 | $170,000 | $86,000 | -4.4% |
| **Total Interest:** | **$0** | **$228,555** | **$90,000** | **$170,000** | **$86,000** | **-4.4%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| PARK IMPACT FEE | $1,673,685 | $1,524,730 | $1,124,117 | $1,849,798 | $1,191,315 | 6% |
| **Total Other Revenues:** | **$1,673,685** | **$1,524,730** | **$1,124,117** | **$1,849,798** | **$1,191,315** | **6%** |
| **Total Revenue Source:** | **$1,673,685** | **$1,753,285** | **$1,214,117** | **$2,019,798** | **$1,277,315** | **5.2%** |

# 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** | | | | | | |
| IMPROVEMENTS OTHER THAN BUILDI | $265,422 | $1,512,908 | $4,746,000 | $5,254,000 | $1,794,227 | -62.2% |
| **Total Capital Outlay:** | **$265,422** | **$1,512,908** | **$4,746,000** | **$5,254,000** | **$1,794,227** | **-62.2%** |
| | | | | | | |
| **Transfers** | | | | | | |
| **Transfer To Other Funds** | | | | | | |
| TRANSFER TO OTHER FUNDS | $0 | $0 | $0 | $695,524 | $0 | 0% |
| **Total Transfer To Other Funds:** | **$0** | **$0** | **$0** | **$695,524** | **$0** | **0%** |
| **Total Transfers:** | **$0** | **$0** | **$0** | **$695,524** | **$0** | **0%** |
| **Total Expense Objects:** | **$265,422** | **$1,512,908** | **$4,746,000** | **$5,949,524** | **$1,794,227** | **-62.2%** |

# Capital Improvement Fund - Transportation Tax (48)

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

## Capital Improvement Fund - Transportation Tax (48) Comprehensive Summary

| Name | 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Sales Tax** | | | | | | |
| TRANSPORTATION SALES TAX | $2,102,891 | $2,110,172 | $2,140,000 | $2,278,866 | $2,140,000 | 0% |
| **Total Sales Tax:** | **$2,102,891** | **$2,110,172** | **$2,140,000** | **$2,278,866** | **$2,140,000** | **0%** |
| | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $10,723 | $335,044 | $45,000 | $138,000 | $70,000 | 55.6% |
| **Total Interest:** | **$10,723** | **$335,044** | **$45,000** | **$138,000** | **$70,000** | **55.6%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| BOND PROCEEDS | $5,041,000 | $0 | $0 | $0 | $0 | 0% |
| **Total Other Revenues:** | **$5,119,000** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| **Contributions From Other Funds** | | | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $0 | $0 | $0 | $0 | $63,345 | N/A |
| **Total Contributions From Other Funds:** | **$0** | **$0** | **$0** | **$0** | **$63,345** | **N/A** |
| **Total Allocated Operational Costs & Contributions:** | **$0** | **$0** | **$0** | **$0** | **$63,345** | **N/A** |
| **Total Revenue Source:** | **$7,232,614** | **$2,445,216** | **$2,185,000** | **$2,416,866** | **$2,273,345** | **4%** |

# Expenditures by Expense Type

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Operations** | | | | | | |
| PAYING AGENTS FEES | $43,109 | $0 | $0 | $0 | $0 | 0% |
| **Total Operations:** | **$43,109** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| ROAD MAINTENANCE/CONSTRUCTION | $1,578,520 | $7,153,220 | $1,146,000 | $2,783,839 | $2,577,089 | 124.9% |
| **Total Capital Outlay:** | **$1,578,520** | **$7,153,220** | **$1,146,000** | **$2,783,839** | **$2,577,089** | **124.9%** |
| | | | | | | |
| **Transfers** | | | | | | |
| 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% |
| **Total Transfers:** | **$641,536** | **$483,764** | **$287,392** | **$1,337,392** | **$286,453** | **-0.3%** |
| **Total Expense Objects:** | **$2,263,165** | **$7,636,984** | **$1,433,392** | **$4,121,231** | **$2,863,542** | **99.8%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Other Taxes** | | | | | | |
| **Class C Road Fund Allotment** | | | | | | |
| CLASS C ROAD FUND ALLOTMENT | $884,913 | $1,676,079 | $1,000,000 | $1,377,813 | $1,200,000 | 20% |
| **Total Class C Road Fund Allotment:** | **$884,913** | **$1,676,079** | **$1,000,000** | **$1,377,813** | **$1,200,000** | **20%** |
| **Total Other Taxes:** | **$884,913** | **$1,676,079** | **$1,000,000** | **$1,377,813** | **$1,200,000** | **20%** |
| | | | | | | |
| **Interest** | | | | | | |
| **Interest Income** | | | | | | |
| INTEREST INCOME | $0 | $151,739 | $0 | $160,000 | $94,000 | N/A |
| **Total Interest Income:** | **$0** | **$151,739** | **$0** | **$160,000** | **$94,000** | **N/A** |
| **Total Interest:** | **$0** | **$151,739** | **$0** | **$160,000** | **$94,000** | **N/A** |
| **Total Revenue Source:** | **$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) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Transfers** | | | | | | |
| **Transfer To Debt Service - Principal** | | | | | | |
| TRANSFER TO DEBT SERVICE - PRINCIPAL | $0 | $665,000 | $665,000 | $665,000 | $665,000 | 0% |
| **Total Transfer To Debt Service - Principal:** | **$0** | **$665,000** | **$665,000** | **$665,000** | **$665,000** | **0%** |
| | | | | | | |
| **Transfer To Other Fund** | | | | | | |
| TRANSFER TO OTHER FUND | $542,319 | $0 | $151,000 | $1,824,000 | $0 | -100% |
| **Total Transfer To Other Fund:** | **$542,319** | **$0** | **$151,000** | **$1,824,000** | **$0** | **-100%** |
| **Total Transfers:** | **$542,319** | **$665,000** | **$816,000** | **$2,489,000** | **$665,000** | **-18.5%** |
| **Total Expense Objects:** | **$542,319** | **$665,000** | **$816,000** | **$2,489,000** | **$665,000** | **-18.5%** |

# 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) |
|---|---|---|---|---|
| **Revenue Source** | | | | |
| **Interest** | | | | |
| **Interest Income** | | | | |
| INTEREST INCOME | $0 | $24,000 | $15,000 | N/A |
| **Total Interest Income:** | **$0** | **$24,000** | **$15,000** | **N/A** |
| **Total Interest:** | **$0** | **$24,000** | **$15,000** | **N/A** |
| | | | | |
| **Other Revenues** | | | | |
| **North Village Street Impact Fee** | | | | |
| NORTH VILLAGE STREET IMPACT FEE | $0 | $1,033,659 | $359,750 | N/A |
| **Total North Village Street Impact Fee:** | **$0** | **$1,033,659** | **$359,750** | **N/A** |
| **Total Other Revenues:** | **$0** | **$1,033,659** | **$359,750** | **N/A** |
| **Total Revenue Source:** | **$0** | **$1,057,659** | **$374,750** | **N/A** |

# 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 |
| **Total Improv. Other Than Buildings:** | **$0** | **$0** | **$1,432,409** | **N/A** |
| **Total Capital Outlay:** | **$0** | **$0** | **$1,432,409** | **N/A** |
| **Total Expense Objects:** | **$0** | **$0** | **$1,432,409** | **N/A** |

# 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 |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | **$19,858,768** | **$12,697,055** | **$7,508,814** | **$7,508,814** | **$8,672,756** |
| **Revenues** | | | | | |
| 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 |
| **Total Revenues:** | **$11,514,728** | **$7,237,790** | **$6,093,097** | **$9,750,721** | **$8,621,453** |
| | | | | | |
| **Expenditures** | | | | | |
| Salaries and Benefits | $804,670 | $905,883 | $853,119 | $922,100 | $874,629 |
| **Total Salaries and Benefits:** | **$804,670** | **$905,883** | **$853,119** | **$922,100** | **$874,629** |
| | | | | | |
| Operations | | | | | |
| Paying Agents Fees | $0 | $1,250 | $0 | $0 | $0 |
| Bank Fees | $0 | $0 | $0 | $35,000 | $36,000 |
| **Total Operations:** | **$2,132,504** | **$2,216,544** | **$739,319** | **$744,107** | **$696,011** |
| | | | | | |
| Capital Outlay | $0 | $32,329 | $4,325,104 | $3,520,104 | $6,420,710 |
| **Total Capital Outlay:** | **$0** | **$32,329** | **$4,325,104** | **$3,520,104** | **$6,420,710** |
| | | | | | |
| Other Operating | $0 | $0 | $6,621 | $6,621 | $0 |
| **Total Other Operating:** | **$0** | **$0** | **$6,621** | **$6,621** | **$0** |
| | | | | | |
| Transfers | $7,623,901 | $488,261 | $2,890,637 | $3,393,667 | $5,012,392 |
| **Total Transfers:** | **$7,623,901** | **$488,261** | **$2,890,637** | **$3,393,667** | **$5,012,392** |
| **Total Expenditures:** | **$10,561,075** | **$3,643,017** | **$8,814,801** | **$8,586,599** | **$13,003,742** |
| **Total Revenues Less Expenditures:** | **$953,653** | **$3,594,773** | **-$2,721,704** | **$1,164,122** | **-$4,382,289** |
| **Ending Fund Balance:** | **$20,812,421** | **$16,291,828** | **$4,787,110** | **$8,672,936** | **$4,290,467** |

# 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 | $6,571,462 |
| Total Revenues Less Expenditures: | -$7,308,218 | $2,800,650 | -$699,969 | $5,987,312 | -$2,316,912 |
| Ending Fund Balance: | $11,025,397 | $5,328,238 | -$4,154,744 | $2,532,537 | $215,625 |

# 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** | | | | | | |
| **Reinspection Fee** | | | | | | |
| REINSPECTION FEE | $0 | $0 | $0 | $1,500 | $0 | 0% |
| **Total Reinspection Fee:** | **$0** | **$0** | **$0** | **$1,500** | **$0** | **0%** |
| | | | | | | |
| **Water Sample Fees** | | | | | | |
| WATER SAMPLE FEES | $0 | $4,190 | $0 | $0 | $0 | 0% |
| **Total Water Sample Fees:** | **$0** | **$4,190** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Water Meter Set Delay** | | | | | | |
| WATE METER SET DELAY | $0 | $0 | $0 | $140 | $0 | 0% |
| **Total Water Meter Set Delay:** | **$0** | **$0** | **$0** | **$140** | **$0** | **0%** |
| **Total Charges for Services:** | **$2,791,410** | **$3,100,654** | **$3,339,000** | **$3,715,285** | **$4,083,550** | **22.3%** |
| | | | | | | |
| **Intergovernmental** | | | | | | |
| STATE GRANT | $8,452 | $0 | $0 | $0 | $0 | 0% |
| **Total Intergovernmental:** | **$8,452** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Fines & Forfeitures** | | | | | | |
| 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% |
| **Total Fines & Forfeitures:** | **$23,631** | **$31,086** | **$31,000** | **$29,327** | **$28,000** | **-9.7%** |
| | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $373,597 | $357,844 | $398,200 | $210,000 | $140,000 | -64.8% |
| **Total Interest:** | **$373,597** | **$357,844** | **$398,200** | **$210,000** | **$140,000** | **-64.8%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| **Bond Proceeds** | | | | | | |
| BOND PROCEEDS | $0 | $0 | $0 | $3,032,000 | $0 | 0% |
| **Total Bond Proceeds:** | **$0** | **$0** | **$0** | **$3,032,000** | **$0** | **0%** |
| **Total Other Revenues:** | **$2,275** | **$7,041** | **$3,000** | **$3,041,625** | **$3,000** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| **CONTRIBUTIONS FROM RESTRICTED IMPACT FEES** | | | | | | |
| 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) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Salaries and Benefits | | | | | | |
| SALARIES AND WAGES | $535,982 | $584,132 | $555,327 | $601,500 | $581,506 | 4.7% |
| OVERTIME | $51,319 | $42,994 | $32,961 | $36,000 | $39,921 | 21.1% |
| EMPLOYEE BENEFITS | $217,369 | $235,765 | $222,577 | $236,700 | $211,958 | -4.8% |
| FICA AND MEDICARE | $0 | $42,992 | $42,255 | $47,900 | $41,243 | -2.4% |
| **Total Salaries and Benefits:** | **$804,670** | **$905,883** | **$853,119** | **$922,100** | **$874,629** | **2.5%** |
| | | | | | | |
| Operations | | | | | | |
| Paying Agents Fees | | | | | | |
| PAYING AGENTS FEES | $0 | $1,250 | $0 | $0 | $0 | 0% |
| **Total Paying Agents Fees:** | **$0** | **$1,250** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| Bank Fees | | | | | | |
| BANK FEES | $0 | $0 | $0 | $35,000 | $36,000 | N/A |
| **Total Bank Fees:** | **$0** | **$0** | **$0** | **$35,000** | **$36,000** | **N/A** |
| **Total Operations:** | **$2,079,012** | **$2,209,282** | **$734,319** | **$739,107** | **$696,011** | **-5.2%** |
| | | | | | | |
| Capital Outlay | | | | | | |
| IMPROV. OTHER THAN BUILDINGS | $0 | $34,823 | $0 | $0 | $0 | 0% |
| **Total Capital Outlay:** | **$0** | **$34,823** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| Other Operating | | | | | | |
| Debt Service Reserve Fund | | | | | | |
| DEBT SERVICE RESERVE FUND | $0 | $0 | $4,681 | $4,681 | $0 | -100% |
| **Total Debt Service Reserve Fund:** | **$0** | **$0** | **$4,681** | **$4,681** | **$0** | **-100%** |
| **Total Other Operating:** | **$0** | **$0** | **$4,681** | **$4,681** | **$0** | **-100%** |
| | | | | | | |
| Transfers | | | | | | |
| INDIRECT SALARIES | $336,669 | $354,353 | $394,140 | $376,452 | $424,673 | 7.7% |
| INDIRECT BENEFIT | $117,232 | $124,940 | $103,804 | $130,000 | $106,573 | 2.7% |
| 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% |
| **Total Transfers:** | **$7,623,901** | **$479,293** | **$2,879,049** | **$1,362,558** | **$5,000,822** | **73.7%** |
| **Total Expense Objects:** | **$10,507,583** | **$3,629,281** | **$4,471,169** | **$3,028,446** | **$6,571,462** | **47%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $275,133 | $112,500 | $170,000 | $147,000 | 30.7% |
| **Total Interest:** | **$0** | **$275,133** | **$112,500** | **$170,000** | **$147,000** | **30.7%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| IMPACT FEES | $1,133,388 | $532,726 | $684,397 | $564,963 | $719,903 | 5.2% |
| **Total Other Revenues:** | **$1,133,388** | **$532,726** | **$684,397** | **$564,963** | **$719,903** | **5.2%** |
| **Total Revenue Source:** | **$1,133,388** | **$807,859** | **$796,897** | **$734,963** | **$866,903** | **8.8%** |

# Expenditures by Expense Type

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Operations** | | | | | | |
| PROFESSIONAL & TECHNICAL SERVICE | $50,767 | $4,622 | $5,000 | $5,000 | $0 | -100% |
| INTEREST EXPENSE | $2,725 | $2,640 | $0 | $0 | $0 | 0% |
| **Total Operations:** | **$53,492** | **$7,262** | **$5,000** | **$5,000** | **$0** | **-100%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| IMPROVEMENTS OTHER THAN BUILDING | $0 | -$76 | $288,224 | $800,224 | $624,710 | 116.7% |
| **Total Capital Outlay:** | **$0** | **-$76** | **$288,224** | **$800,224** | **$624,710** | **116.7%** |
| | | | | | | |
| **Other Operating** | | | | | | |
| DEBT SERVICE RESERVE FUND | $0 | $0 | $1,940 | $1,940 | $0 | -100% |
| **Total Other Operating:** | **$0** | **$0** | **$1,940** | **$1,940** | **$0** | **-100%** |
| | | | | | | |
| **Transfers** | | | | | | |
| 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% |
| **Total Transfers:** | **$0** | **$8,968** | **$11,588** | **$2,031,109** | **$11,570** | **-0.2%** |
| **Total Expense Objects:** | **$53,492** | **$16,154** | **$306,752** | **$2,838,273** | **$636,280** | **107.4%** |

# 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% |
| **Total Sale Of Fixed Assets:** | **$11,975** | **$0** | **$0** | **$0** | **$0** | **0%** |
| **Total Other Revenues:** | **$11,975** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| 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% |
| **Total Transfer From Culinary Water Fund (51):** | **$7,170,000** | **$0** | **$1,525,000** | **$0** | **$3,500,000** | **129.5%** |
| **Total Allocated Operational Costs & Contributions:** | **$7,170,000** | **$0** | **$1,525,000** | **$0** | **$3,500,000** | **129.5%** |
| **Total Revenue Source:** | **$7,181,975** | **$0** | **$1,525,000** | **$0** | **$3,500,000** | **129.5%** |

# 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 | $3,394,000 | $2,077,000 | $5,056,000 | 49% |
| CAPITAL EQUIPMENT | $0 | -$2,418 | $642,880 | $642,880 | $740,000 | 15.1% |
| **Total Capital Outlay:** | **$0** | **-$2,418** | **$4,036,880** | **$2,719,880** | **$5,796,000** | **43.6%** |
| **Total Expense Objects:** | **$0** | **-$2,418** | **$4,036,880** | **$2,719,880** | **$5,796,000** | **43.6%** |

# 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 |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | **$12,789,801** | **$11,089,278** | **$13,202,167** | **$13,202,167** | **$17,391,028** |
| **Revenues** | | | | | |
| 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 |
| **Total Revenues:** | **$16,451,469** | **$9,121,121** | **$6,049,688** | **$12,411,083** | **$10,302,888** |
| | | | | | |
| **Expenditures** | | | | | |
| Salaries and Benefits | $664,449 | $654,047 | $798,863 | $575,550 | $890,415 |
| Operations | $2,715,800 | $3,385,941 | $2,379,051 | $2,964,910 | $3,578,688 |
| 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 | $5,558,822 |
| **Total Expenditures:** | **$10,826,868** | **$4,466,520** | **$10,629,332** | **$8,201,847** | **$21,970,093** |
| **Total Revenues Less Expenditures:** | **$5,624,601** | **$4,654,601** | **-$4,579,644** | **$4,209,236** | **-$11,667,205** |
| **Ending Fund Balance:** | **$18,414,402** | **$15,743,879** | **$8,622,523** | **$17,411,403** | **$5,723,823** |

# 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 | $10,183,254 |
| Total Revenues Less Expenditures: | -$2,614,410 | $3,964,554 | $938,832 | $6,989,560 | -$4,360,654 |
| Ending Fund Balance: | $8,323,282 | $4,962,712 | $3,359,831 | $9,410,559 | $5,049,905 |

# 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 | | | | | | |
| 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% |
| **Total Charges for Services:** | **$4,222,092** | **$4,754,290** | **$5,095,000** | **$5,325,298** | **$5,356,600** | **5.1%** |
| | | | | | | |
| Intergovernmental | | | | | | |
| STATE GRANT | $10,565 | $0 | $0 | $0 | $0 | 0% |
| **Total Intergovernmental:** | **$10,565** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| Fines & Forfeitures | | | | | | |
| PENALTY - LATE FEES | $15,464 | $19,240 | $26,000 | $26,140 | $26,000 | 0% |
| **Total Fines & Forfeitures:** | **$15,464** | **$19,240** | **$26,000** | **$26,140** | **$26,000** | **0%** |
| | | | | | | |
| Interest | | | | | | |
| INTEREST INCOME | $222,222 | $681,388 | $337,900 | $535,000 | $440,000 | 30.2% |
| **Total Interest:** | **$222,222** | **$681,388** | **$337,900** | **$535,000** | **$440,000** | **30.2%** |
| | | | | | | |
| Other Revenues | | | | | | |
| Bond Proceeds | | | | | | |
| BOND PROCEEDS | $0 | $0 | $0 | $5,900,000 | $0 | 0% |
| **Total Bond Proceeds:** | **$0** | **$0** | **$0** | **$5,900,000** | **$0** | **0%** |
| **Total Other Revenues:** | **-$14,319** | **$17,883** | **$0** | **$5,900,000** | **$0** | **0%** |
| | | | | | | |
| Allocated Operational Costs & Contributions | | | | | | |
| CONTRIBUTIONS FROM RESTRICTED EQUITY | | | | | | |
| CONTRIBUTIONS FROM RESTRICTED EQUITY | $0 | $8,596 | $0 | $0 | $0 | 0% |
| **Total CONTRIBUTIONS FROM RESTRICTED EQUITY:** | **$0** | **$8,596** | **$0** | **$0** | **$0** | **0%** |
| **Total Allocated Operational Costs & Contributions:** | **$3,701,853** | **$8,596** | **$0** | **$92,725** | **$0** | **0%** |
| | | | | | | |
| Allocated Operational Costs & Contributions from Surplus | | | | | | |
| **Total Allocated Operational Costs & Contributions from Surplus:** | **$0** | **$2,940,024** | **$0** | **$0** | **$0** | **0%** |
| **Total Revenue Source:** | **$8,157,877** | **$8,421,421** | **$5,458,900** | **$11,879,163** | **$5,822,600** | **6.7%** |

# 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** | | | | | | |
| SALARIES AND WAGES | $462,091 | $435,124 | $529,683 | $395,000 | $616,113 | 16.3% |
| OVERTIME | $32,396 | $10,976 | $8,201 | $13,000 | $28,525 | 247.8% |
| EMPLOYEE BENEFITS | $169,962 | $176,616 | $220,333 | $137,000 | $202,152 | -8.3% |
| FICA AND MEDICARE | $0 | $31,331 | $40,646 | $30,550 | $43,625 | 7.3% |
| **Total Salaries and Benefits:** | **$664,449** | **$654,047** | **$798,863** | **$575,550** | **$890,415** | **11.5%** |
| | | | | | | |
| **Operations** | | | | | | |
| **Bank Fees** | | | | | | |
| BANK FEES | $0 | $0 | $0 | $37,500 | $39,000 | N/A |
| **Total Bank Fees:** | **$0** | **$0** | **$0** | **$37,500** | **$39,000** | **N/A** |
| **Total Operations:** | **$2,689,337** | **$3,382,090** | **$2,379,051** | **$2,964,910** | **$3,578,688** | **50.4%** |
| | | | | | | |
| **Other Operating** | | | | | | |
| DEBT SERVICE RESERVE FUND | $0 | $0 | $116,740 | $116,740 | $166,419 | 42.6% |
| **Total Other Operating:** | **$0** | **$0** | **$116,740** | **$116,740** | **$166,419** | **42.6%** |
| | | | | | | |
| **Transfers** | | | | | | |
| INDIRECT SALARIES | $291,902 | $310,985 | $362,984 | $346,000 | $388,222 | 7% |
| INDIRECT BENEFITS | $100,599 | $109,745 | $96,026 | $120,000 | $98,152 | 2.2% |
| 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 |
| **Total Transfers:** | **$7,418,501** | **$420,730** | **$1,225,414** | **$1,232,403** | **$5,547,733** | **352.7%** |
| **Total Expense Objects:** | **$10,772,287** | **$4,456,867** | **$4,520,068** | **$4,889,603** | **$10,183,254** | **125.3%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $131,367 | $56,300 | $130,000 | $116,000 | 106% |
| **Total Interest:** | **$0** | **$131,367** | **$56,300** | **$130,000** | **$116,000** | **106%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| IMPACT FEE | $1,190,482 | $568,333 | $534,488 | $396,700 | $364,288 | -31.8% |
| **Total Other Revenues:** | **$1,190,482** | **$568,333** | **$534,488** | **$396,700** | **$364,288** | **-31.8%** |
| **Total Revenue Source:** | **$1,190,482** | **$699,700** | **$590,788** | **$526,700** | **$480,288** | **-18.7%** |

# Expenditures by Expense Type

| Name | FY2023 Actuals | FY2024 Actuals | FY2025 Budgeted | FY2025 Projected | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Operations** | | | | | | |
| PROFESSIONAL & TECHNICAL SERVICE | $23,845 | $1,321 | $0 | $0 | $0 | 0% |
| INTEREST EXPENSE | $2,618 | $2,530 | $0 | $0 | $0 | 0% |
| **Total Operations:** | **$26,463** | **$3,851** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| IMPROVEMENTS OTHER THAN BUILDING | $0 | $0 | $645,697 | $313,697 | $2,950,750 | 357% |
| **Total Capital Outlay:** | **$0** | **$0** | **$645,697** | **$313,697** | **$2,950,750** | **357%** |
| | | | | | | |
| **Other Operating** | | | | | | |
| DEBT SERVICE RESERVE FUND | $0 | $0 | $1,860 | $1,860 | $0 | -100% |
| **Total Other Operating:** | **$0** | **$0** | **$1,860** | **$1,860** | **$0** | **-100%** |
| | | | | | | |
| **Transfers** | | | | | | |
| 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% |
| **Total Transfers:** | **$8,460** | **$8,596** | **$11,107** | **$103,832** | **$11,089** | **-0.2%** |
| **Total Expense Objects:** | **$34,923** | **$12,447** | **$658,664** | **$419,389** | **$2,961,839** | **349.7%** |

# 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 |
| **Total Revenue Source:** | **$7,103,110** | **$0** | **$0** | **$5,220** | **$4,000,000** | **N/A** |

# 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% |
| **Total Capital Outlay:** | **$19,658** | **-$2,794** | **$5,450,600** | **$2,892,855** | **$8,825,000** | **61.9%** |
| **Total Expense Objects:** | **$19,658** | **-$2,794** | **$5,450,600** | **$2,892,855** | **$8,825,000** | **61.9%** |

# 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 |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | **$453,614** | **$688,441** | **$569,335** | **$569,335** | **$559,584** |
| **Revenues** | | | | | |
| 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 |
| **Total Revenues:** | **$832,315** | **$979,352** | **$1,361,300** | **$1,381,950** | **$1,174,482** |
| | | | | | |
| **Expenditures** | | | | | |
| Salaries and Benefits | $364,850 | $481,472 | $554,005 | $409,000 | $641,562 |
| Operations | $251,918 | $296,743 | $175,915 | $218,880 | $568,637 |
| 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 | $182,369 |
| **Total Expenditures:** | **$739,910** | **$871,831** | **$1,433,908** | **$1,391,701** | **$1,397,568** |
| **Total Revenues Less Expenditures:** | **$92,405** | **$107,521** | **-$72,608** | **-$9,751** | **-$223,086** |
| **Ending Fund Balance:** | **$546,019** | **$795,962** | **$496,727** | **$559,584** | **$336,498** |

# 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 | $1,392,568 |
| Total Revenues Less Expenditures: | $68,024 | $110,296 | -$68,408 | $34,449 | -$228,086 |
| Ending Fund Balance: | $476,676 | $729,395 | $453,960 | $556,817 | $328,731 |

# 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% |
| **Total Revenue Source:** | **$800,985** | **$979,352** | **$1,096,300** | **$1,106,950** | **$1,164,482** | **6.2%** |

# 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 | $641,562 | 15.8% |
| **Total Salaries and Benefits:** | **$364,850** | **$481,472** | **$554,005** | **$409,000** | **$641,562** | **15.8%** |
| | | | | | | |
| Operations | | | | | | |
| Bank Fees | $0 | $0 | $0 | $28,000 | $29,000 | N/A |
| **Total Operations:** | **$244,969** | **$293,968** | **$175,915** | **$218,880** | **$568,637** | **223.2%** |
| | | | | | | |
| Other Operating | $0 | $0 | $3,654 | $3,654 | $0 | -100% |
| **Total Other Operating:** | **$0** | **$0** | **$3,654** | **$3,654** | **$0** | **-100%** |
| | | | | | | |
| Transfers | $123,142 | $93,616 | $431,134 | $440,967 | $182,369 | -57.7% |
| **Total Transfers:** | **$123,142** | **$93,616** | **$431,134** | **$440,967** | **$182,369** | **-57.7%** |
| **Total Expense Objects:** | **$732,961** | **$869,056** | **$1,164,708** | **$1,072,501** | **$1,392,568** | **19.6%** |

# 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% |
| **Total Interest:** | **$0** | **$1,534** | **$14,000** | **$36,000** | **$25,000** | **78.6%** |
| | | | | | | |
| Other Revenues | | | | | | |
| Street Impact Fee | $0 | $239,460 | $174,900 | $1,182,022 | $473,650 | 170.8% |
| **Total Other Revenues:** | **$0** | **$239,460** | **$174,900** | **$1,182,022** | **$473,650** | **170.8%** |
| **Total Revenue Source:** | **$0** | **$240,994** | **$188,900** | **$1,218,022** | **$498,650** | **164%** |

# 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 |
| **Total Capital Outlay:** | **$0** | **$0** | **$0** | **$0** | **$1,957,666** | **N/A** |
| **Total Expense Objects:** | **$0** | **$0** | **$0** | **$0** | **$1,957,666** | **N/A** |

# 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% |
| **Total Allocated Operational Costs & Contributions:** | **$31,330** | **$0** | **$265,000** | **$275,000** | **$10,000** | **-96.2%** |
| **Total Revenue Source:** | **$31,330** | **$0** | **$265,000** | **$275,000** | **$10,000** | **-96.2%** |

# Expenditures by Expense Type

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

# 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 |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | **$6,929,768** | **$3,759,245** | **$3,829,364** | **$3,829,364** | **$5,012,221** |
| **Revenues** | | | | | |
| 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 |
| **Total Revenues:** | **$4,802,528** | **$4,221,156** | **$8,041,904** | **$10,402,389** | **$6,744,841** |
| | | | | | |
| **Expenditures** | | | | | |
| Salaries and Benefits | $154,129 | $379,720 | $342,011 | $372,200 | $350,286 |
| Operations | $426,754 | $540,394 | $147,151 | $186,011 | $490,129 |
| 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 | $3,639,928 |
| **Total Expenditures:** | **$3,558,416** | **$1,001,134** | **$11,830,002** | **$9,219,532** | **$9,755,812** |
| **Total Revenues Less Expenditures:** | **$1,244,112** | **$3,220,022** | **-$3,788,098** | **$1,182,857** | **-$3,010,971** |
| **Ending Fund Balance:** | **$8,173,880** | **$6,979,267** | **$41,266** | **$5,012,221** | **$2,001,250** |

# 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 | $4,479,046 |
| Total Revenues Less Expenditures: | -$1,942,641 | $2,975,726 | $110,795 | $2,453,670 | -$1,093,146 |
| Ending Fund Balance: | $4,218,396 | $2,779,484 | -$260,758 | $2,082,117 | $988,971 |

# 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** | | | | | | |
| 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% |
| **Total Charges for Services:** | **$1,043,413** | **$1,094,845** | **$1,207,000** | **$1,235,102** | **$1,322,900** | **9.6%** |
| | | | | | | |
| **Intergovernmental** | | | | | | |
| 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% |
| **Total Intergovernmental:** | **$2,113** | **$1,624,502** | **$2,995,000** | **$2,995,000** | **$1,980,000** | **-33.9%** |
| | | | | | | |
| **Fines & Forfeitures** | | | | | | |
| PENALTY - LATE FEES | $5,010 | $6,956 | $7,000 | $7,000 | $7,000 | 0% |
| **Total Fines & Forfeitures:** | **$5,010** | **$6,956** | **$7,000** | **$7,000** | **$7,000** | **0%** |
| | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $14,861 | $108,493 | $144,000 | $133,000 | $76,000 | -47.2% |
| **Total Interest:** | **$14,861** | **$108,493** | **$144,000** | **$133,000** | **$76,000** | **-47.2%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| **Bond Proceeds** | | | | | | |
| BOND PROCEEDS | $0 | $0 | $0 | $1,343,000 | $0 | 0% |
| **Total Bond Proceeds:** | **$0** | **$0** | **$0** | **$1,343,000** | **$0** | **0%** |
| **Total Other Revenues:** | **$0** | **$0** | **$0** | **$1,343,000** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $526,471 | $1,008 | $0 | $1,051,472 | $0 | 0% |
| **Total Allocated Operational Costs & Contributions:** | **$526,471** | **$1,008** | **$0** | **$1,051,472** | **$0** | **0%** |
| | | | | | | |
| **Allocated Operational Costs & Contributions from Surplus** | | | | | | |
| **Total Allocated Operational Costs & Contributions from Surplus:** | **$0** | **$1,141,715** | **$0** | **$0** | **$0** | **0%** |
| **Total Revenue Source:** | **$1,591,868** | **$3,977,519** | **$4,353,000** | **$6,764,574** | **$3,385,900** | **-22.2%** |

# 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** | | | | | | |
| SALARIES AND WAGES | $105,703 | $266,750 | $227,069 | $249,000 | $234,367 | 3.2% |
| OVERTIME | $7,958 | $12,925 | $7,540 | $8,000 | $15,997 | 112.2% |
| EMPLOYEE BENEFITS | $40,468 | $81,956 | $90,342 | $96,000 | $83,838 | -7.2% |
| FICA AND MEDICARE | $0 | $18,089 | $17,060 | $19,200 | $16,084 | -5.7% |
| **Total Salaries and Benefits:** | **$154,129** | **$379,720** | **$342,011** | **$372,200** | **$350,286** | **2.4%** |
| | | | | | | |
| **Operations** | | | | | | |
| **Bank Fees** | | | | | | |
| BANK FEES | $0 | $0 | $0 | $11,200 | $11,600 | N/A |
| **Total Bank Fees:** | **$0** | **$0** | **$0** | **$11,200** | **$11,600** | **N/A** |
| **Total Operations:** | **$402,847** | **$537,466** | **$147,151** | **$186,011** | **$490,129** | **233.1%** |
| | | | | | | |
| **Transfers** | | | | | | |
| INDIRECT SALARIES | $57,488 | $62,769 | $93,675 | $88,500 | $99,292 | 6% |
| INDIRECT BENEFITS | $20,045 | $21,838 | $25,174 | $30,000 | $24,330 | -3.4% |
| 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% |
| **Total Transfers:** | **$2,977,533** | **$84,607** | **$3,753,043** | **$3,752,693** | **$3,638,631** | **-3%** |
| **Total Expense Objects:** | **$3,534,509** | **$1,001,793** | **$4,242,205** | **$4,310,904** | **$4,479,046** | **5.6%** |

# 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) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Interest** | | | | | | |
| INTEREST INCOME | $0 | $66,825 | $45,000 | $50,000 | $42,000 | -6.7% |
| **Total Interest:** | **$0** | **$66,825** | **$45,000** | **$50,000** | **$42,000** | **-6.7%** |
| | | | | | | |
| **Other Revenues** | | | | | | |
| IMPACT FEES | $310,660 | $176,812 | $273,904 | $217,815 | $216,941 | -20.8% |
| **Total Other Revenues:** | **$310,660** | **$176,812** | **$273,904** | **$217,815** | **$216,941** | **-20.8%** |
| **Total Revenue Source:** | **$310,660** | **$243,637** | **$318,904** | **$267,815** | **$258,941** | **-18.8%** |

# Expenditures by Expense Type

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

# 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% |
| **Total Allocated Operational Costs & Contributions:** | **$2,900,000** | **$0** | **$3,370,000** | **$3,370,000** | **$3,100,000** | **-8%** |
| **Total Revenue Source:** | **$2,900,000** | **$0** | **$3,370,000** | **$3,370,000** | **$3,100,000** | **-8%** |

# 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% |
| Total Improv. Other Than Buildings: | $0 | -$1 | $7,157,000 | $4,113,000 | $4,082,730 | -43% |
| Total Capital Outlay: | $0 | -$4,592 | $7,157,720 | $4,113,720 | $4,082,730 | -43% |
| Total Expense Objects: | $0 | -$4,592 | $7,157,720 | $4,113,720 | $4,082,730 | -43% |

# 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% |
| **Total Other Revenues:** | **$870,949** | **$1,291,334** | **$1,301,819** | **$1,301,819** | **$1,701,608** | **30.7%** |
| **Total Revenue Source:** | **$870,949** | **$1,291,334** | **$1,301,819** | **$1,301,819** | **$1,701,608** | **30.7%** |

# 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** | | | | | | |
| BOND PRINCIPAL | $781,005 | $1,021,399 | $1,042,104 | $1,042,104 | $1,074,472 | 3.1% |
| **Total Salaries and Benefits:** | **$781,005** | **$1,021,399** | **$1,042,104** | **$1,042,104** | **$1,074,472** | **3.1%** |
| | | | | | | |
| **Operations** | | | | | | |
| INTEREST ON BONDS | $96,281 | $269,935 | $249,606 | $249,606 | $216,136 | -13.4% |
| **Total Operations:** | **$96,281** | **$269,935** | **$249,606** | **$249,606** | **$216,136** | **-13.4%** |
| | | | | | | |
| **Other Operating** | | | | | | |
| DEBT SERVICE FUND | $0 | $0 | $10,110 | $10,110 | $0 | -100% |
| **Total Other Operating:** | **$0** | **$0** | **$10,110** | **$10,110** | **$0** | **-100%** |
| **Total Expense Objects:** | **$877,286** | **$1,291,334** | **$1,301,819** | **$1,301,819** | **$1,290,608** | **-0.9%** |

# 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 | $1,979,615 |
| Total Revenues Less Expenditures: | $266,944 | -$208,836 | -$501,515 | -$355,396 | -$131,625 |
| Ending Fund Balance: | $1,695,849 | $1,227,848 | $226,862 | $372,981 | $241,356 |

# 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 |
| **Total Sale Of Fixed Assets:** | **$170,737** | **-$12,868** | **$0** | **$201,530** | **$250,000** | **N/A** |
| | | | | | | |
| **Insurance Proceeds** | | | | | | |
| INSURANCE PROCEEDS | $0 | $0 | $0 | $117,034 | $0 | 0% |
| **Total Insurance Proceeds:** | **$0** | **$0** | **$0** | **$117,034** | **$0** | **0%** |
| **Total Other Revenues:** | **$170,737** | **-$12,868** | **$0** | **$318,564** | **$250,000** | **N/A** |
| | | | | | | |
| **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% |
| **Total Eq. Replacement Charge - Vehicles:** | **$423,448** | **$384,685** | **$1,858,480** | **$1,858,480** | **$1,597,990** | **-14%** |
| **Total Allocated Operational Costs & Contributions:** | **$423,448** | **$384,685** | **$1,858,480** | **$1,858,480** | **$1,597,990** | **-14%** |
| **Total Revenue Source:** | **$594,185** | **$371,817** | **$1,858,480** | **$2,177,044** | **$1,847,990** | **-0.6%** |

# 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** | | | | | | |
| SALARIES AND WAGES | $0 | $0 | $260,402 | $209,000 | $261,447 | 0.4% |
| OVERTIME | $0 | $0 | $0 | $3,500 | $18,201 | N/A |
| EMPLOYEE BENEFITS | $0 | $0 | $104,559 | $67,000 | $98,239 | -6% |
| FICA AND MEDICARE | $0 | $0 | $19,994 | $16,000 | $21,466 | 7.4% |
| **Total Salaries and Benefits:** | **$0** | **$0** | **$384,955** | **$295,500** | **$399,353** | **3.7%** |
| | | | | | | |
| **Operations** | | | | | | |
| **Telephone** | | | | | | |
| TELEPHONE | $0 | $0 | $0 | $650 | $0 | 0% |
| **Total Telephone:** | **$0** | **$0** | **$0** | **$650** | **$0** | **0%** |
| **Total Operations:** | **$291,023** | **$534,926** | **$1,487,640** | **$335,150** | **$338,640** | **-77.2%** |
| | | | | | | |
| **Capital Outlay** | | | | | | |
| CAPITAL PURCHASES | $36,218 | $45,727 | $487,400 | $1,901,790 | $1,241,622 | 154.7% |
| **Total Capital Outlay:** | **$36,218** | **$45,727** | **$487,400** | **$1,901,790** | **$1,241,622** | **154.7%** |
| **Total Expense Objects:** | **$327,241** | **$580,653** | **$2,359,995** | **$2,532,440** | **$1,979,615** | **-16.1%** |

# 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 |
| **Total Revenues:** | **$49,906** | **$90,173** | **$60,000** | **$60,100** | **$198,352** |
| | | | | | |
| **Expenditures** | **$0** | **$0** | **$0** | **$800,000** | **$0** |
| **Total Revenues Less Expenditures:** | **$49,906** | **$90,173** | **$60,000** | **-$739,900** | **$198,352** |
| **Ending Fund Balance:** | **$688,230** | **$778,403** | **$698,323** | **-$101,577** | **$96,775** |

# 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** | | | | | | |
| PERPETUAL CARE CERTIFICATES | $49,906 | $53,717 | $60,000 | $60,000 | $60,000 | 0% |
| **Total Charges for Services:** | **$49,906** | **$53,717** | **$60,000** | **$60,000** | **$60,000** | **0%** |
| | | | | | | |
| **Interest** | | | | | | |
| BANKING INTEREST | $0 | $36,456 | $0 | $100 | $37,000 | N/A |
| **Total Interest:** | **$0** | **$36,456** | **$0** | **$100** | **$37,000** | **N/A** |
| | | | | | | |
| **Allocated Operational Costs & Contributions** | | | | | | |
| **Contributions From Other Funds** | | | | | | |
| CONTRIBUTIONS FROM OTHER FUNDS | $0 | $0 | $0 | $0 | $101,352 | N/A |
| **Total Contributions From Other Funds:** | **$0** | **$0** | **$0** | **$0** | **$101,352** | **N/A** |
| **Total Allocated Operational Costs & Contributions:** | **$0** | **$0** | **$0** | **$0** | **$101,352** | **N/A** |
| **Total Revenue Source:** | **$49,906** | **$90,173** | **$60,000** | **$60,100** | **$198,352** | **230.6%** |

# 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% |
| **Total Expenditures:** | **$0** | **$0** | **$0** | **$800,000** | **$0** | **0%** |

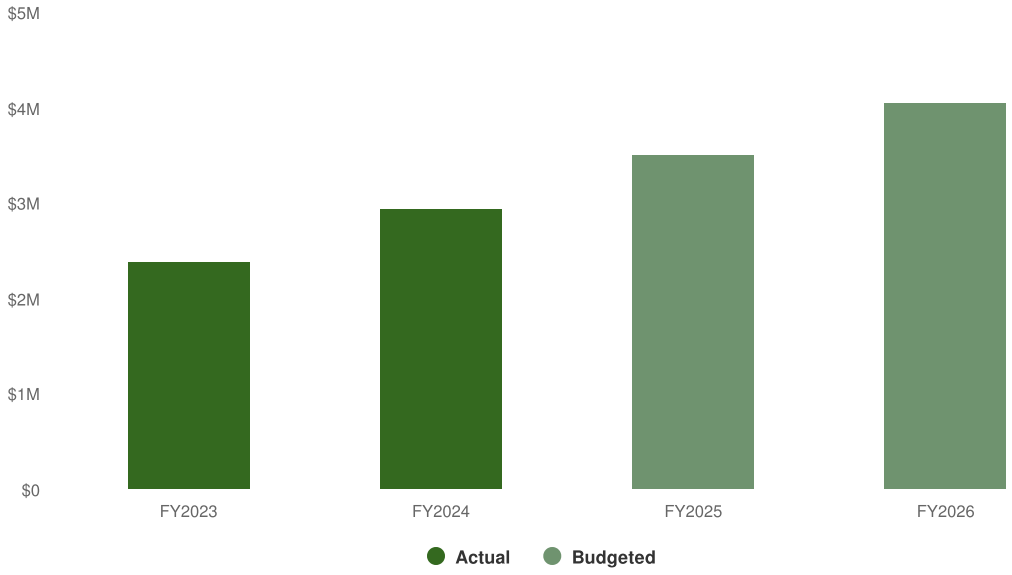
# FUNDING SOURCES

# Property Taxes Summary

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

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

**Property Taxes Proposed and Historical Budget vs. Actual**

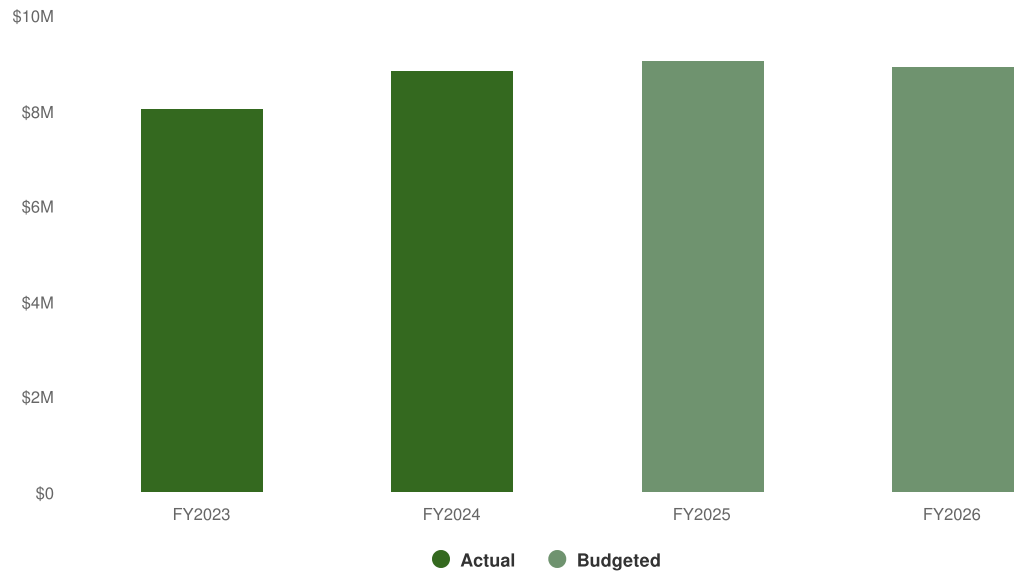


# Sales Tax Summary

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.

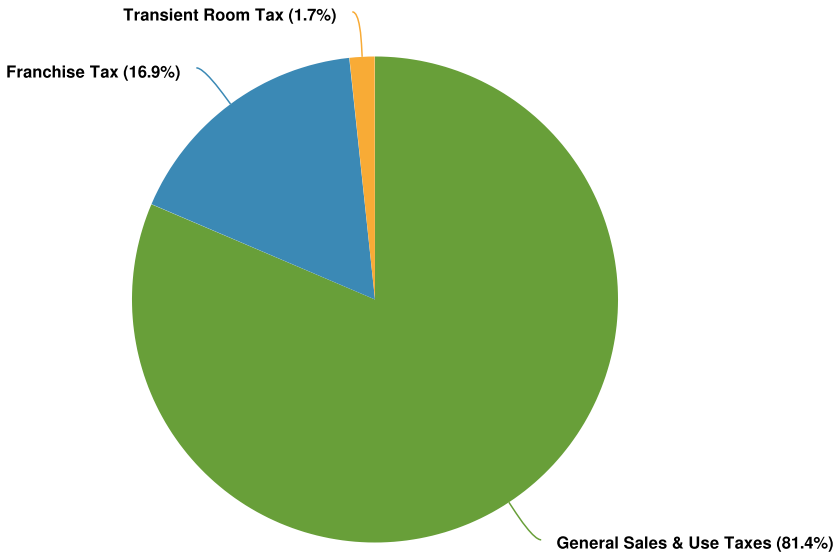
**$8,916,843** **-$139,350**
(-1.54% vs. prior year)

**Sales Tax Proposed and Historical Budget vs. Actual**



# Revenues by Source

## Projected 2026 Revenues by Source

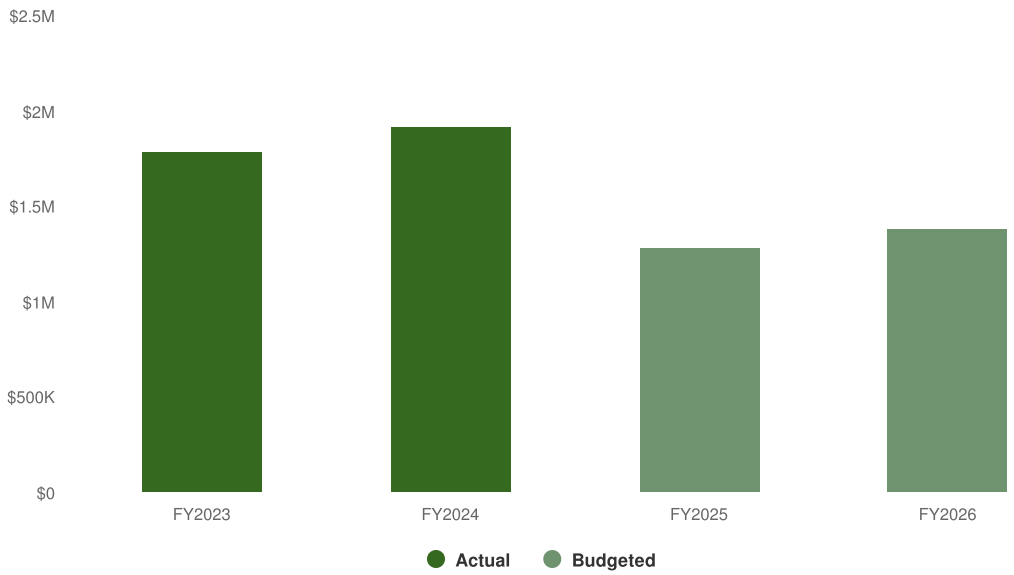


# Licenses and Permits Summary

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.

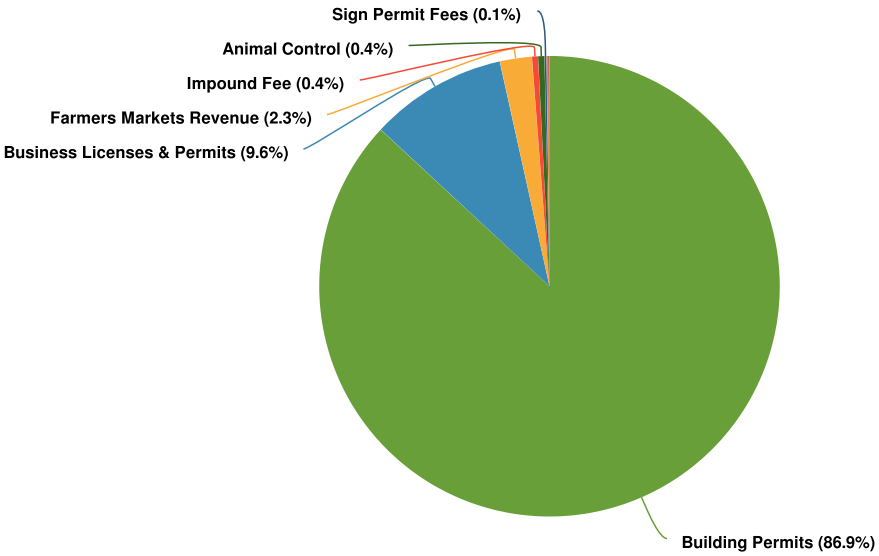
**$1,380,745** **$98,050**
(7.64% vs. prior year)

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



# Revenues by Source

## Projected 2026 Revenues by Source

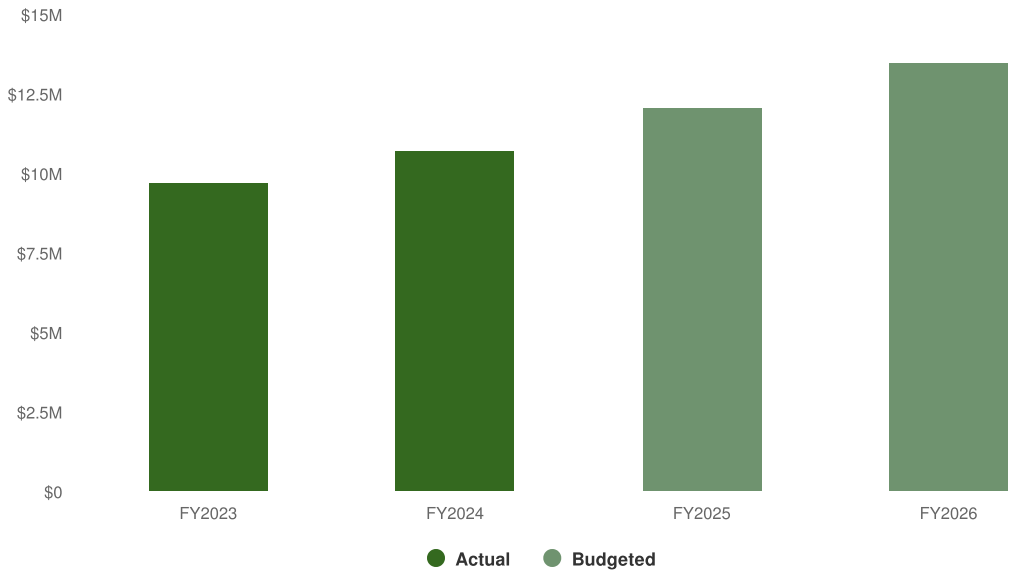


# Charges for Services Summary

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.

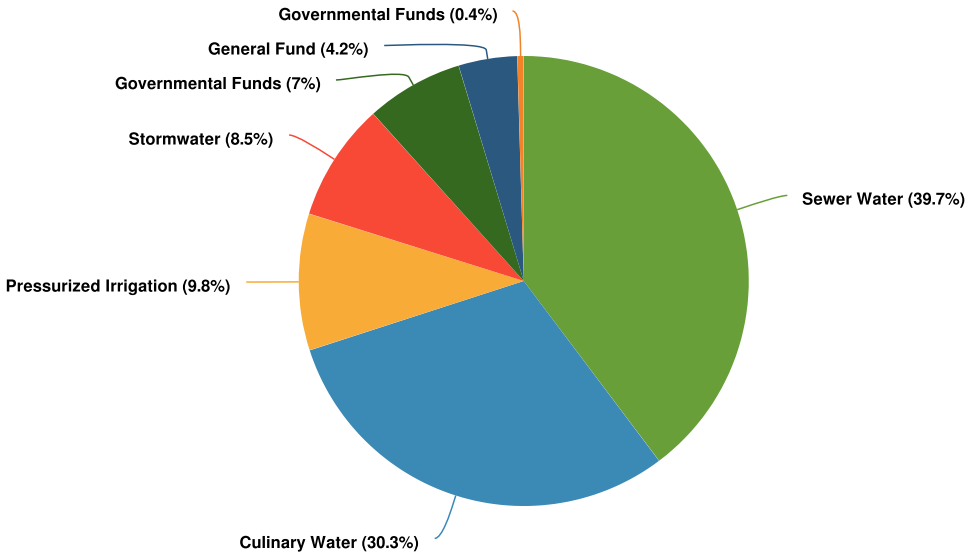
**$13,479,990** **$1,402,891**
(11.62% vs. prior year)

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



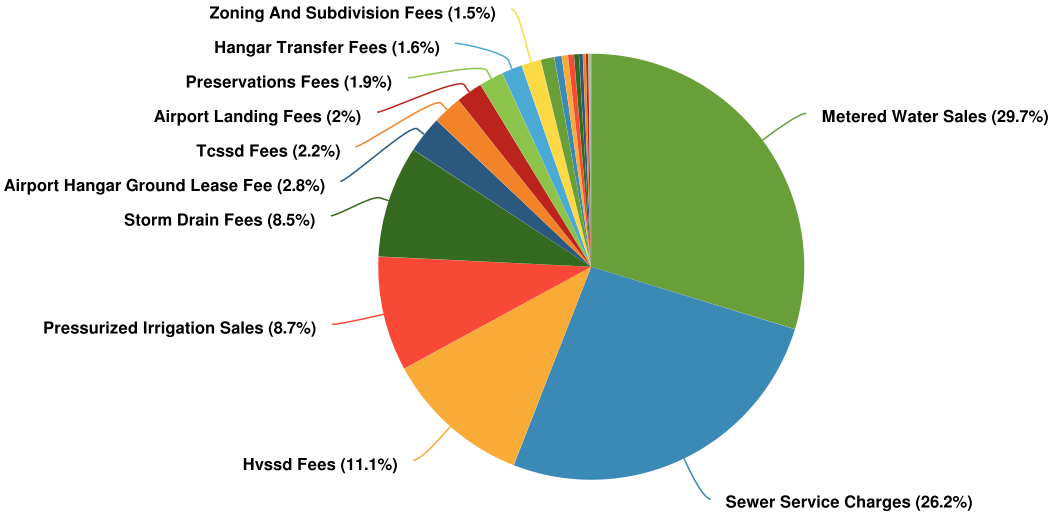
# Revenue by Fund

## 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) | 565,000 | |
| Capital Improvement Fund (42) | | 565,000 |
| | | |
| 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 |
| | | |
| Total Transfers | 13,089,809 | 13,089,809 |

# Interfund Transfer Summary

Heber City Corporation
FY 2026 Budgeted Interfund Transfers

| Transfer Summary | | |
|---|---|---|
| | Transfer From | Transfer To |
| General Fund (10) | 1,132,490 | |
| 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) | | 565,000 |
| 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 |
| Total Transfers | 13,089,809 | 13,089,809 |

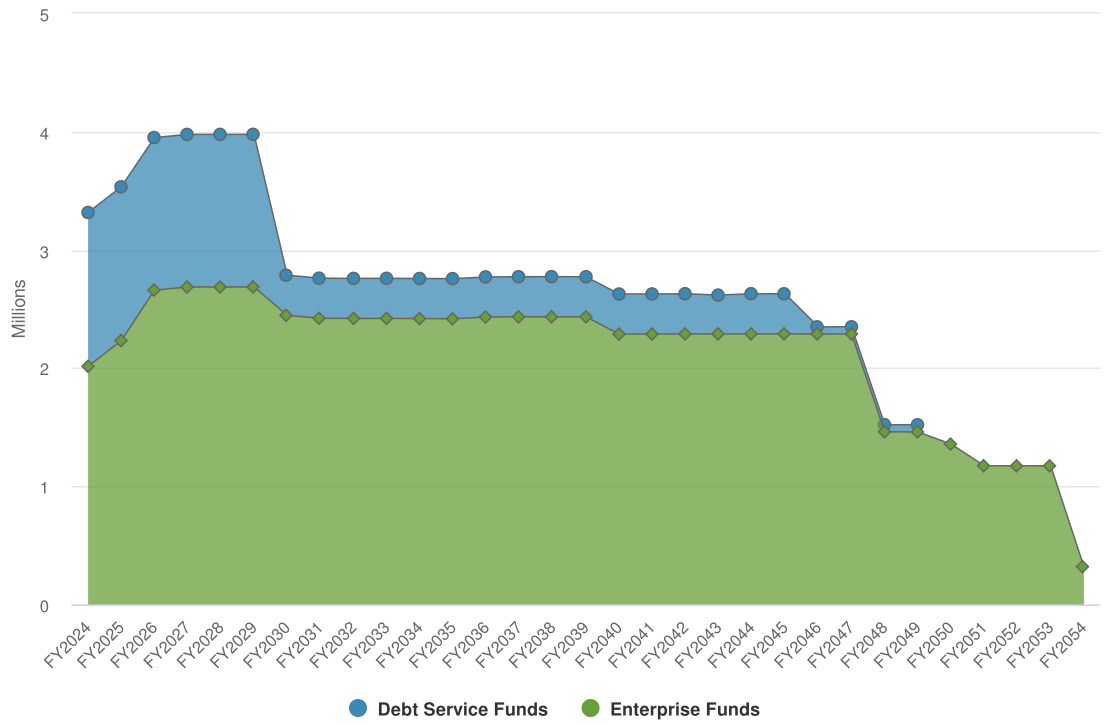
# DEBT

# 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 |
|---|---|---|---|---|---|---|---|---|
| **All Funds** | — | — | — | — | — | — | — | **FY2025 vs FY2026** |
| 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% |
| **Total All Funds:** | **$3,316,543** | **$3,533,867** | **$3,950,542** | **$3,977,368** | **$3,977,121** | **$3,977,701** | **$2,785,888** | **11.8%** |

# Debt Service Funds

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

# Enterprise Funds

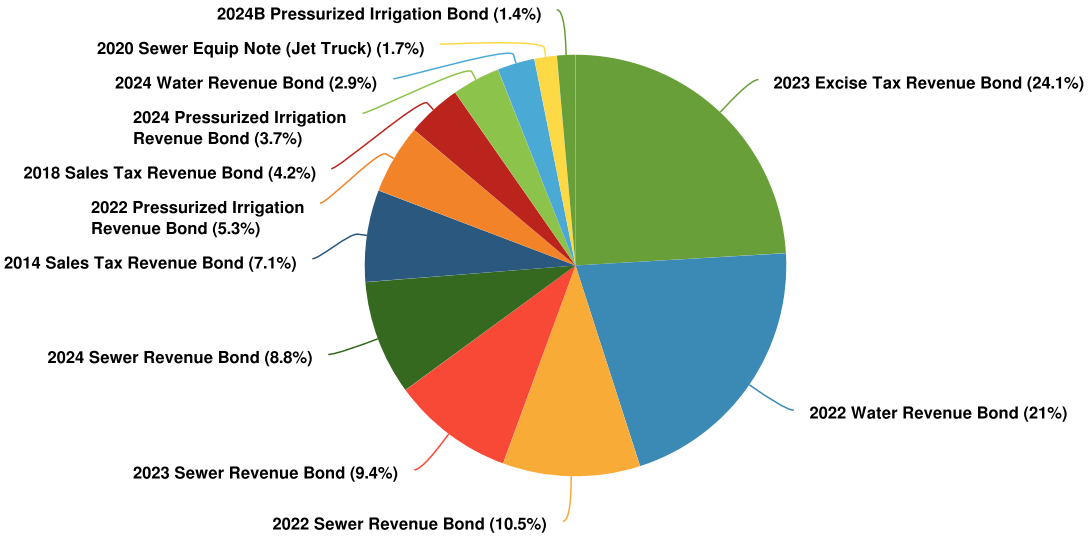
| Financial Summary | FY2024 | FY2025 | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | % Change |
|---|---|---|---|---|---|---|---|---|
| **Enterprise Funds** | — | — | — | — | — | — | — | **FY2025 vs FY2026** |
| Culinary Water | $875,104 | $987,314 | $981,144 | $980,789 | $981,087 | $981,523 | $981,304 | -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% |
| **Total 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%** |

# Debt Snapshot

**$3,950,542**

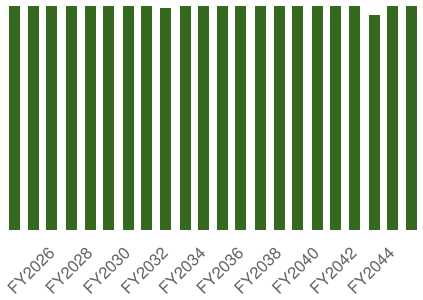
$416,675 (11.79% vs. 2025 year)

## Debt by Type



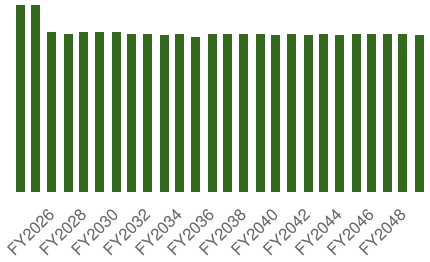
| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **Debt** | — | — | |
| 2014 Sales Tax Revenue Bond | $278,925 | $278,865 | 0% |
| 2018 Sales Tax Revenue Bond | $193,415 | $165,661 | -14.3% |
| 2022 Water Revenue Bond | $828,143 | $828,661 | 0.1% |
| 2022 Sewer Revenue Bond | $415,313 | $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% |
| **Total Debt:** | **$3,533,867** | **$3,950,542** | **11.8%** |

## 2014 Sales Tax Revenue Bond



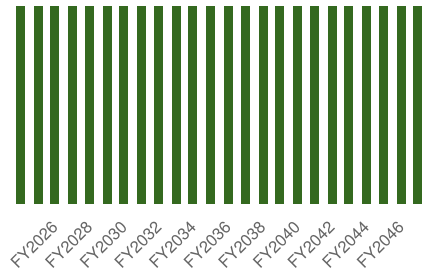

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2014 Sales Tax Revenue Bond** | — | — | |
| Principal | $204,000 | $207,000 | 1.5% |
| Interest | $74,925 | $71,865 | -4.1% |
| **Total 2014 Sales Tax Revenue Bond:** | **$278,925** | **$278,865** | **0%** |

## 2018 Sales Tax Revenue Bond



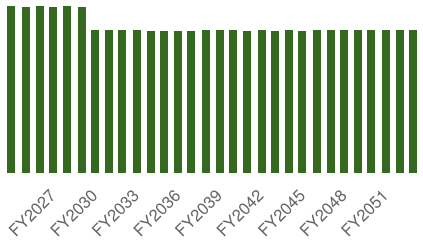

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2018 Sales Tax Revenue Bond** | — | — | |
| Principal | $129,430 | $130,441 | 0.8% |
| Interest | $36,513 | $35,219 | -3.5% |
| Reserves | $27,472 | $0 | -100% |
| **Total 2018 Sales Tax Revenue Bond:** | **$193,415** | **$165,661**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

## 2022 Water Revenue Bond



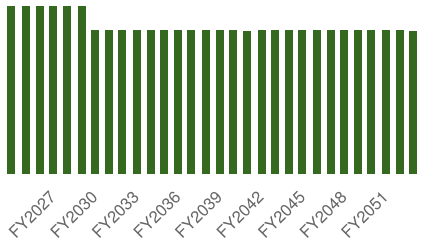

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2022 Water Revenue Bond** | — | — | |
| Principal | $463,000 | $470,000 | 1.5% |
| Interest | $365,143 | $358,661 | -1.8% |
| **Total 2022 Water Revenue Bond:** | **$828,143** | **$828,661** | **0.1%** |

## 2022 Sewer Revenue Bond



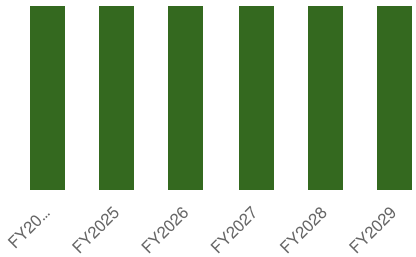

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2022 Sewer Revenue Bond** | — | — | |
| Principal | $231,000 | $235,000 | 1.7% |
| Interest | $124,875 | $121,410 | -2.8% |
| Reserves | $59,438 | $59,438 | 0% |
| **Total 2022 Sewer Revenue Bond:** | **$415,313** | **$415,848**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

## 2022 Pressurized Irrigation Revenue Bond



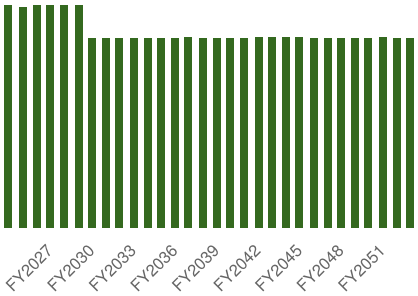

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2022 Pressurized Irrigation Revenue Bond** | — | — | |
| Principal | $117,000 | $119,000 | 1.7% |
| Interest | $63,180 | $61,425 | -2.8% |
| Reserves | $30,107 | $30,107 | 0% |
| **Total 2022 Pressurized Irrigation Revenue Bond:**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

## 2023 Excise Tax Revenue Bond



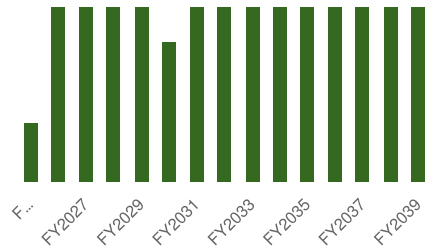

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2023 Excise Tax Revenue Bond** | — | — | |
| Principal | $791,000 | $820,000 | 3.7% |
| Interest | $161,392 | $131,453 | -18.6% |
| **Total 2023 Excise Tax Revenue Bond:** | **$952,392** | **$951,453** | **-0.1%** |

## 2023 Sewer Revenue Bond



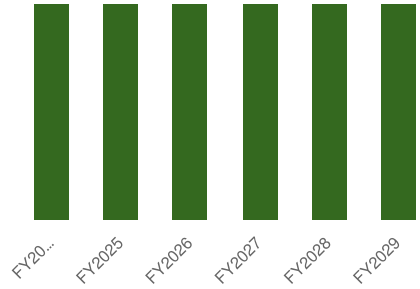

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2023 Sewer Revenue Bond** | — | — | |
| Principal | $205,000 | $209,000 | 2% |
| Interest | $110,970 | $107,895 | -2.8% |
| Reserves | $52,816 | $52,816 | 0% |
| **Total 2023 Sewer Revenue Bond:** | **$368,786** | **$369,711** |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

## 2024 Pressurized Irrigation Revenue Bond



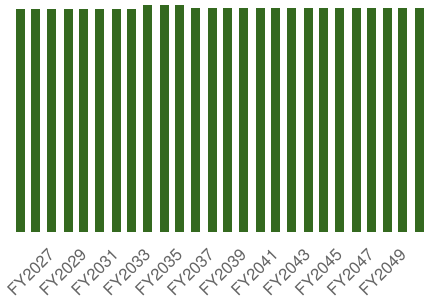

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2024 Pressurized Irrigation Revenue Bond** | — | — | |
| Principal | $0 | $98,000 | 0% |
| Interest | $21,250 | $18,750 | -11.8% |
| Reserves | $29,000 | $29,000 | 0% |
| **Total 2024 Pressurized Irrigation Revenue Bond:** | **$50,250**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

## 2020 Sewer Equip Note (Jet Truck)



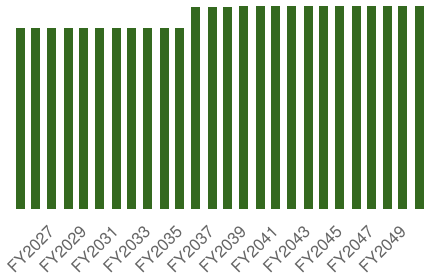

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2020 Sewer Equip Note (Jet Truck)** | — | — | |
| Principal | $61,914 | $63,041 | 1.8% |
| Interest | $5,843 | $4,716 | -19.3% |
| **Total 2020 Sewer Equip Note (Jet Truck):** | **$67,757** | **$67,757** | **0%** |

## 2024B Pressurized Irrigation Bond



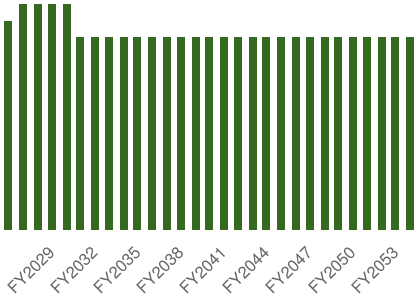

| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2024B Pressurized Irrigation Bond** | — | — | |
| Principal | $50,000 | $50,000 | 0% |
| Reserve | $5,600 | $5,600 | 0% |
| **Total 2024B Pressurized Irrigation Bond:** | **$55,600** | **$55,600** | **0%** |

## 2024 Water Revenue Bond




| Financial Summary | FY2025 | FY2026 | % Change |
|---|---|---|---|
| **2024 Water Revenue Bond** | — | — | |
| Principal | $113,000 | $113,000 | 0% |
| Interest | $0 | $0 | 0% |
| **Total 2024 Water Revenue Bond:** | **$113,000** | **$113,000** | **0%** |

# 2024 Sewer Revenue Bond




| Financial Summary | FY2026 | FY2054 |
|---|---|---|
| **2024 Sewer Revenue Bond** | — | — |
| Principal | $114,000 | $299,000 |
| Interest | $179,540 | $21,455 |
| Reserve | $54,165 | $0 |
| **Total 2024 Sewer Revenue Bond:** | **$347,705** | **$320,455** |

# CAPITAL IMPROVEMENTS

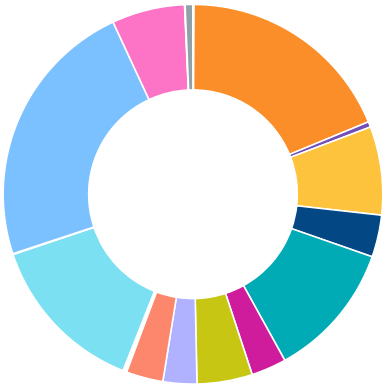
# Capital Improvements: One-year Plan

## Total Capital Requested

# $38,061,991

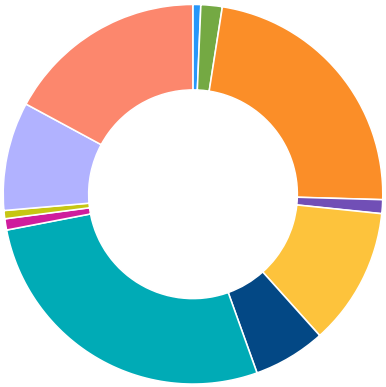
**62 Capital Improvement Projects**

### Total Funding Requested by Department



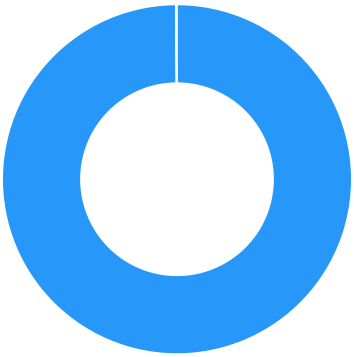
| | |
|---|---|
| Administrative (0%) | $33,000.00 |
| Airport Special Revenue Fund (0%) | $3,642.00 |
| Capital Improvement Fund - Airport (19%) | $7,112,482.00 |
| Capital Improvement Fund - General (0%) | $171,000.00 |
| Capital Improvements Fund - Transportation Tax (8%) | $2,867,220.00 |
| Culinary 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%) | $25,000.00 |
| 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 |
| **TOTAL** | **$38,061,991.30** |

### Total Funding Requested by Source



| | |
|---|---|
| Airport Fees (1%) | $254,573.00 |
| General Fund (2%) | $698,663.23 |
| 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 |
| **TOTAL** | **$38,333,448.23** |

Capital Costs Breakdown



| | |
|---|---|
| Capital Costs (100%) | $38,061,991.30 |
| Operational Costs (0%) | $38,020.00 |
| **TOTAL** | **$38,100,011.30** |

# 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** |
| 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** |
| The project is to remodel the 2nd floor of City Hall to combine the Planning and Building Devisions 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** |
| 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** |
| Replace the carpet in the community room of the Public Safety Building | |
| **Public Works Garage Roof Replacement** | **$50,000** |
| 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**

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**

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**

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**

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**

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**

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**

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**

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**

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

**Total: $1,200,862**

# Culinary Water Capital Fund Requests

## Itemized Requests for 2026

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

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

**Composite Meter Lids** **$80,000**

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

**Meter Vaults** **$100,000**

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...

**W-074 - 100 West Water Replacement** **$625,000**

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

**Water System Water Loss/Theft Solutions** **$300,000**

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...

**Total: $1,365,000**

# Parks Requests

## Itemized Requests for 2026

**2 Grasshopper Mowers 725DT** **$40,760**

For 2 Grasshopper Mowers 725DT tractor with a 61 inch deck

**Total: $40,760**

# Planning Department Requests

## Itemized Requests for 2026

**C Street Improvements** **$5,000**

Painting the C Street Path, Signs, Maps

**Wayfinding and Heber City Entrance Signs** **$20,000**

This is to purchase and install wayfinding signs for public parking areas and Heber City Entrance Signs.

**Total: $25,000**

# Capital Improvement Fund - Airport Requests

### Itemized Requests for 2026

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

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**

State funded pavement preservation. Taxiway and aprons.

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

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**

Federally funded pavement preservation.

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

# Administrative Requests

### Itemized Requests for 2026

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

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**

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**

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

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

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

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

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 General2023-2043 Heber City Master Plan 6 - 10...

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

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

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

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

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

# Roads Requests

### Itemized Requests for 2026

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

This funding request is vital for facilitating the continued replacement of aging or malfunctioning components, as well as the enhancement of streetlight heads to align with the objectives outlined in Heber City Council's Dark Sky Initiative....

**Total: $25,000**

# Airport Special Revenue Fund Requests

### Itemized Requests for 2026

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

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.

**Total: $3,642**

# Impact Fee Fund - Parks Requests

### Itemized Requests for 2026

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

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

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

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

**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

**I-028 - Citywide PI Meter Replacement** **$3,000,000**

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

**I-029 - Central Heber Irr Improvements - Phase 1 - Construction/Maintenance 1** **$2,272,469**

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...

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

# Trails, Arts and Parks Tax Requests

### Itemized Requests for 2026

**Main Park Plaza Design** **$250,000**

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...

**Total: $250,000**

# Trails, Arts and Parks Fund Requests

### Itemized Requests for 2026

**Wasatch Vista Park Shade Structure** **$20,000**

This capital request is for the installation of a shade structure over the Wasatch Vista Park exercise pad and children's playground.

**Total: $20,000**



# Heber City

## Utility Rates Study Report

May 2024

ZIONS PUBLIC FINANCE, INC.

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## Summary Across Funds

### Key Takeaways from the Study

Heber City ("the City") is among the Wasatch Back's fastest growing communities, increasing 57 percent in population from 11,362 residents in 2010 to 17,865 as of 2022. At the same time, the City is facing the potential need for capital replacement of aging infrastructure. Further, inflationary trends have raised the cost of capital projects broadly. Therefore, increases are needed in Heber City's four key utilities funds of Water, Storm Water, Sewer, and Pressurized Irrigation.

The proposed rate structure provides revenue sufficiency, does not require further bonding, and allows each fund to achieve its currently budgeted capital plan.

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% |

SOURCE: ZPFI. AS OF MAY 2024.

Across the four funds, the study sought to minimize the impact on residents while still equipping the City to pursue essential capital investments. The table below highlights the change an average resident may experience in the future.

TABLE 2: WHAT WILL THE AVERAGE RESIDENT PAY EACH MONTH?

| What Will the Average Resident Pay Each Month? | | | | | | |
|---|---|---|---|---|---|---|
| **Fund** | **2024 (Current Bill)** | **2025** | **2026** | **2027** | **2028** | **2029** |
| Water Fund | $32.36 | $36.24 | $40.59 | $45.46 | $50.92 | $56.01 |
| Storm Water Fund | $15.20 | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Sewer Fund | $29.90 | $32.89 | $35.85 | $38.72 | $41.43 | $41.43 |
| Pressurized Irrigation Fund | $19.29 | $23.15 | $26.62 | $26.62 | $26.62 | $26.62 |
| **Total Across City Utilities** | **$96.75** | **$108.54** | **$120.63** | **$129.95** | **$139.84** | **$146.81** |
| **YoY % Change in Total Bill** | **0%** | **12%** | **11%** | **8%** | **8%** | **5%** |

SOURCE: ZPFI. AS OF MAY 2024.

This will allow each fund to continue to pursue its expected capital program, which is essential for replacing aging infrastructure and accommodating future growth.

TABLE 3: HEBER CITY 5-YEAR CAPITAL PLAN FOR WATER, STORM WATER, SEWER AND PRESSURIZED IRRIGATION FUNDS

| Heber City 5-Year Capital Plan for Water, Storm Water, Sewer and Pressurized Irrigation Funds | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Fund** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **Fund Total** |
| Water Fund | $5,466,000 | $3,550,043 | $2,324,367 | $1,797,145 | $2,901,551 | $3,306,266 | **$19,345,372** |
| Storm Water Fund | $100,000 | $298,640 | $29,900 | $402,227 | $793,560 | $581,841 | **$2,206,167** |
| Sewer Fund | $8,365,160 | $6,160,907 | $253,667 | $2,911,352 | $5,008,571 | $593,637 | **$23,293,294** |
| Pressurized Irrigation Fund | $4,498,130 | $7,732,523 | $769,183 | $383,353 | $57,895 | $59,764 | **$13,500,848** |
| **Annual Total** | **$18,429,290** | **$17,742,112** | **$3,377,116** | **$5,494,078** | **$8,761,576** | **$4,541,508** | |

SOURCE: ZPFI. AS OF MAY 2024.

### Background and Approach

Rates must be designed to keep up with these changes and must be structured to serve customer needs fairly and equitably. As such, Heber City has two components to its water rates: 1) a base rate charged to all customers monthly, and 2) a flow rate tied to actual demands placed on the system.

The approach used in this analysis is commonly referred to as a "revenue sufficiency model." All expenses (operating and capital) are first calculated, and then rates are structured to cover annual expenses, maintain sufficient debt service ratios, and to keep at least 180 days on hand in the water utility fund.

## Culinary Water Rates

The below sections summarize the current conditions and anticipated growth of Heber City's Water Fund. Additionally, two scenarios are presented the highlight the need for changes with respect to Water Fund rates.

### Growth Projections

Growth in culinary water equivalent residential connections (ERCs) is based on historical growth in the City and is projected at an average rate of 165 ERCs per year over the five-year period from 2025-2029.

TABLE 4: PROJECTED CULINARY ERC GROWTH

| Water ERC Growth | 2024 | 2029 |
|---|---|---|
| **Residential** | | |
| Residential .75" | 4,558 | 5,284 |
| Residential 1" | 187 | 217 |
| **Commercial** | | |
| Commercial 1.0" | 195 | 226 |
| Commercial 1.5" | 89 | 104 |
| Commercial 2.0" | 73 | 83 |
| Commercial 3.0" | 95 | 110 |
| Commercial 4.0" | 6 | 6 |
| Commercial 6.0" | 4 | 4 |
| Commercial 8.0" | 0 | 0 |
| Commercial 10.0" | 0 | 0 |

SOURCE: ZPFI. AS OF MAY 2024.

## Operating Expenses

Growth in operating expenses is conservatively projected at an average annual rate of five percent per year with a few exceptions. In fiscal year 2025, specific operating expense projections are included based on City staff input and anticipated 2025 budgets.

## Outstanding Debt

There is existing debt throughout the study period with the fund paying a portion of the 2018 Sales Tax Revenue Bond and servicing the 2022 Water Revenue Bond. Please see the table below for the Water Fund's existing debt schedule.

TABLE 5: EXISTING DEBT

| Water Fund Existing Debt | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| 2018 STR Bond Culinary Water Portion | $ 28,008 | $ 27,962 | $ 27,915 | $ 27,865 | $ 27,984 | $ 27,930 |
| 2018 STR Bond Impact Water Portion | $ 13,547 | $ 13,528 | $ 11,569 | $ 11,548 | $ 11,597 | $ 11,575 |
| 2022 Water Rev Bond | $ 828,868 | $ 828,143 | $ 828,661 | $ 828,376 | $ 828,506 | $ 829,018 |

SOURCE: ZPFI. AS OF MAY 2024.

## Capital Projects

As mentioned in the broader introduction, the City plans substantial water capital projects, with some projects focusing on replacement and others addressing new growth.

TABLE 6: WATER CAPITAL PROJECTS

| Water Fund Capital Projects | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Fiscal Year Total Budget | $ 5,466,000 | $ 3,550,043 | $ 2,324,367 | $ 1,797,145 | $ 2,901,551 | $ 3,306,266 |

SOURCE: ZPFI. AS OF MAY 2024.

## Rate Structuring

Current rates are structured as follows:

TABLE 7: CURRENT RATES

| RATE SCHEDULE | Current Amount |
|---|---|
| **Residential Base Rates** | |
| Residential .75" | $25.92 |
| Residential 1" | $25.92 |
| **Commercial Base Rates** | |
| Commercial .75" | $25.92 |
| Commercial 1.0" | $25.92 |
| Commercial 1.5" | $119.23 |
| Commercial 2.0" | $186.64 |
| Commercial 3.0" | $435.16 |

| | |
|---|---|
| Commercial 4.0" | $727.45 |
| Commercial 6.0" | $1,341.39 |
| Commercial 8.0" | $2,335.32 |
| Commercial 10.0" | $2,327.52 |
| **Residential Usage Rates** | **Price per 1,000 Gallons** |
| 0-7,000 | $0.92 |
| 7,001 - 12,000 | $1.14 |
| 12,001 - 19,000 | $1.66 |
| 19,001 - 35,000 | $2.06 |
| 35,001 - 70,000 | $2.39 |
| 70,001 - 999,999,999 | $2.80 |
| **Commercial Usage Rates** | **Price per 1,000 Gallons** |
| 0-7,000 | $1.03 |
| 7,001 - 999,999,999 | $2.17 |

SOURCE: ZPFI. AS OF MAY 2024.

## Proposed Rates

To ensure revenue sufficiency in the Water Fund over the coming five-year period rates increases will be required. The proposed structure is designed to allow the fund to maintain its expected capital projects program while also ensuring stable operations.

TABLE 8: PROPOSED RATES

| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| **Residential Base Rates** | | | | | |
| Residential .75" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Residential 1" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| **Commercial Base Rates** | | | | | |
| Commercial .75" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Commercial 1.0" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Commercial 1.5" | $133.54 | $149.56 | $167.51 | $187.61 | $206.37 |
| Commercial 2.0" | $209.04 | $234.12 | $262.22 | $293.68 | $323.05 |
| Commercial 3.0" | $487.38 | $545.86 | $611.37 | $684.73 | $753.21 |
| Commercial 4.0" | $814.74 | $912.51 | $1,022.01 | $1,144.66 | $1,259.12 |
| Commercial 6.0" | $1,502.36 | $1,682.64 | $1,884.56 | $2,110.70 | $2,321.77 |
| Commercial 8.0" | $2,615.56 | $2,929.43 | $3,280.96 | $3,674.67 | $4,042.14 |
| Commercial 10.0" | $2,606.82 | $2,919.64 | $3,270.00 | $3,662.40 | $4,028.64 |
| **Residential Usage Rates** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** |
| 0-7,000 | $1.03 | $1.15 | $1.29 | $1.45 | $1.59 |
| 7,001 - 12,000 | $1.28 | $1.43 | $1.60 | $1.79 | $1.97 |
| 12,001 - 19,000 | $1.86 | $2.08 | $2.33 | $2.61 | $2.87 |
| 19,001 - 35,000 | $2.31 | $2.58 | $2.89 | $3.24 | $3.57 |
| 35,001 - 70,000 | $2.68 | $3.00 | $3.36 | $3.76 | $4.14 |

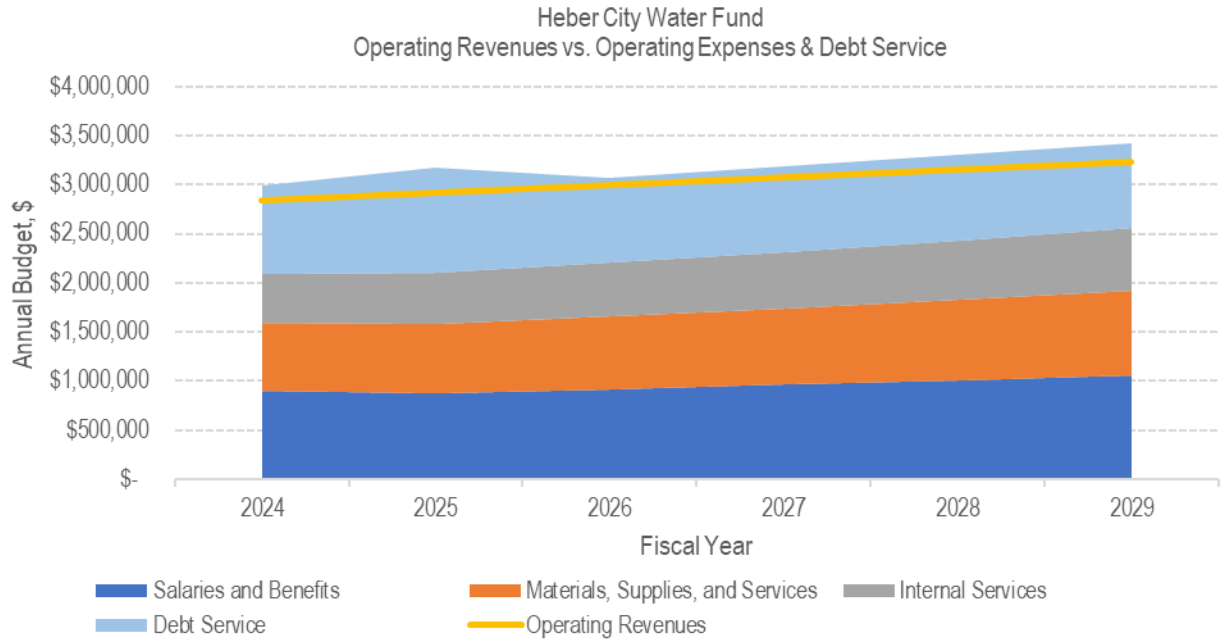
| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| 70,001 - 999,999,999 | $3.14 | $3.51 | $3.93 | $4.41 | $4.85 |
| **Commercial Usage Rates** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** |
| 0-7,000 | $1.15 | $1.29 | $1.45 | $1.62 | $1.78 |
| 7,001 - 999,999,999 | $2.43 | $2.72 | $3.05 | $3.41 | $3.76 |

SOURCE: ZPFI. AS OF MAY 2024.

## Option 1

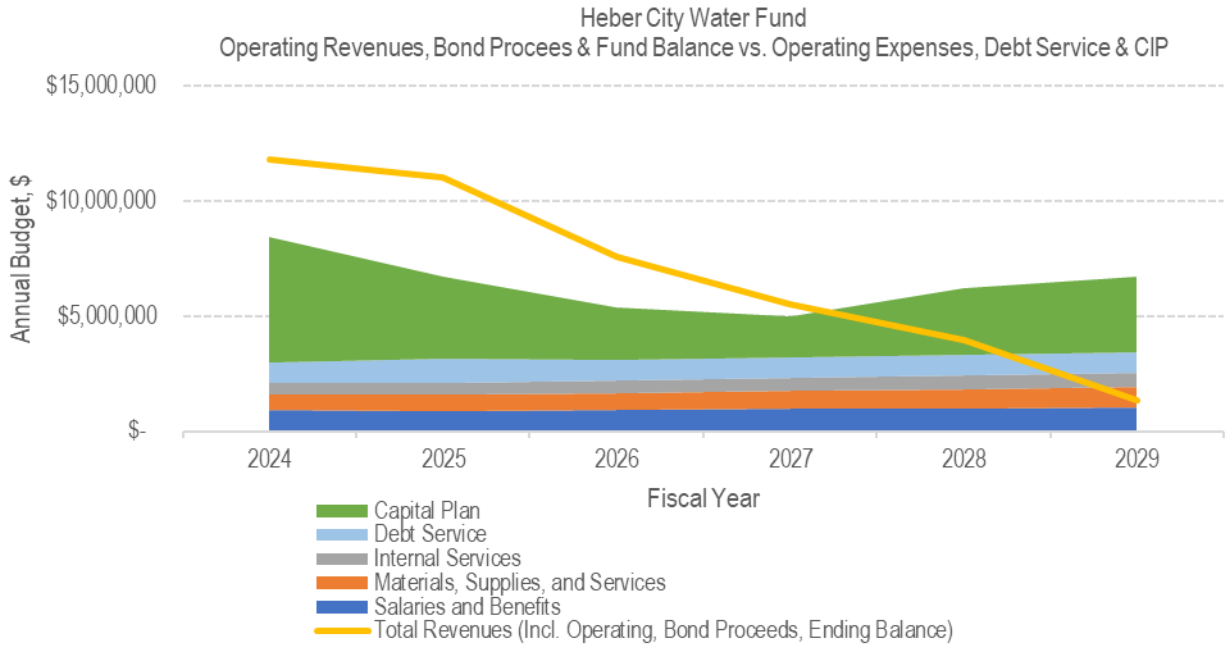
Option 1 is to implement no change to the existing rate structure. The tables and charts below illustrate that the fund would not be able to pay its operating expenses and could not afford its capital plan over the five-year-period if rates are unchanged.

CHART 1: HEBER CITY WATER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 2: HEBER CITY WATER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

Next, a table of key metrics also illuminates that this scenario is unsustainable given that debt service coverage ratios remain under 1.2 for the five-year-period and fund cash balances go negative by fiscal year 2027.

The most important metric to note in this scenario is that net revenues before debt service are mostly negative. This is clearly not sustainable and cannot be remedied with bonding. This scenario clearly shows that more needs to be done than just a one-time rate increase.

TABLE 9: WATER FUND KEY METRICS – OPTION 1

| Water Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $1,075,416 | $1,056,401 | $1,033,875 | $1,007,591 | $983,563 | $955,865 |
| Debt Service | ($1,070,633) | ($868,144) | ($867,789) | ($868,087) | ($868,523) | ($868,304) |
| Capital Expenses | ($3,550,043) | ($2,324,367) | ($1,797,145) | ($2,901,551) | ($3,306,266) | $0 |
| Ending Cash Balances | $7,858,660 | $4,313,400 | $2,177,290 | $546,231 | ($2,215,816) | ($5,407,041) |
| **Debt Service Coverage Ratio** | **1.13** | **1.00** | **1.22** | **1.19** | **1.16** | **1.13** |
| **Days Cash on Hand** | **1,372** | **749** | **360** | **86** | **(332)** | **(773)** |

SOURCE: ZPFI. AS OF MAY 2024.

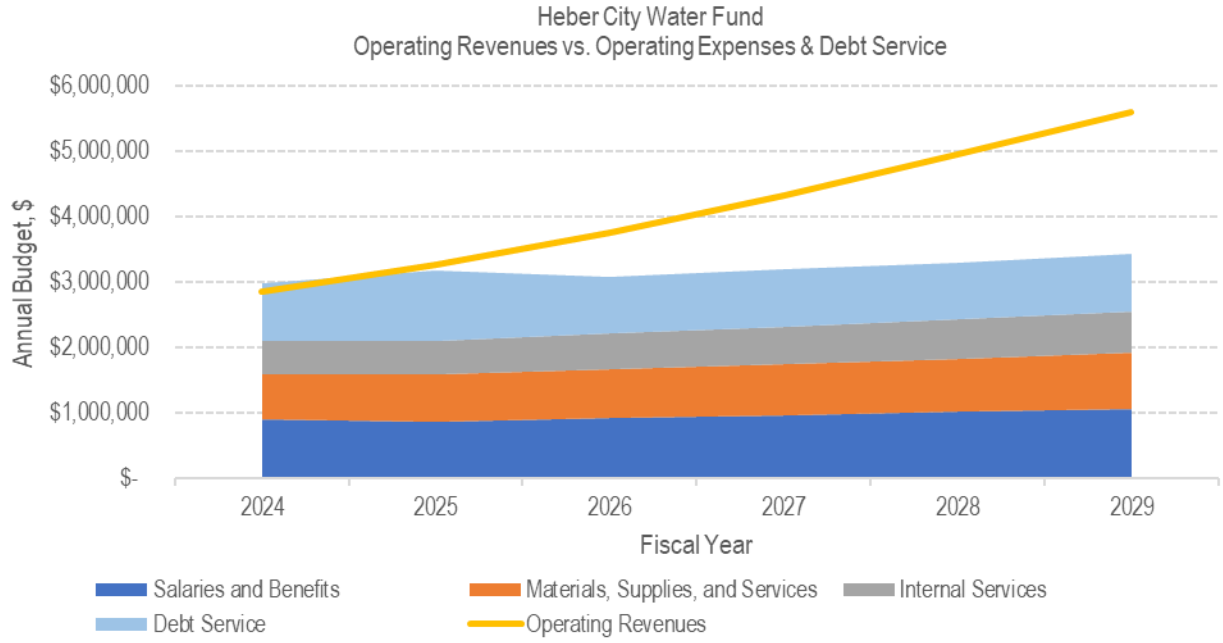
## Option 2

In Option 2 Zions sought to target three key factors:

1. Minimize or prevent need for additional bonding where possible
2. Target acceptable debt coverage for fiscal years 2025 – 2029
3. Target acceptable cash on hand through the end of 2029

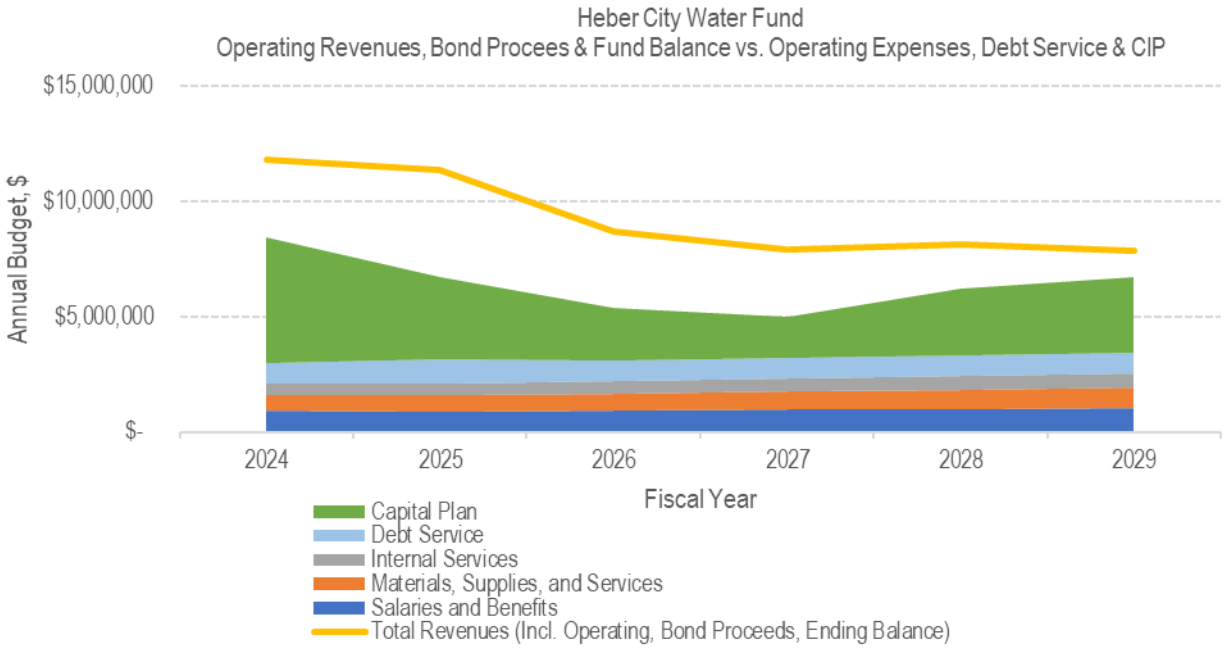
To this end, Zions recommendation is to implement a new rate structure with a 12 percent increase in fiscal year 2025 followed by 12, 12, 12 and 10 percent increases in each year from fiscal year 2026 to 2029 respectively. The charts below indicate that this path is more fiscally sustainable for the fund.

CHART 3: HEBER CITY WATER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 4: HEBER CITY WATER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

In this scenario, net revenues are healthy as is days cash on hand metric. This scenario provides flexibility to accomplish capital projects as needed with the existing cash balance and no additional debt service payments.

TABLE 10: WATER FUND KEY METRICS – OPTION 2

| Water Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $1,425,683 | $1,817,986 | $2,277,070 | $2,813,278 | $3,343,619 | $3,376,641 |
| Debt Service | ($1,070,633) | ($868,144) | ($867,789) | ($868,087) | ($868,523) | ($868,304) |
| Capital Expenses | ($3,550,043) | ($2,324,367) | ($1,797,145) | ($2,901,551) | ($3,306,266) | $0 |
| Ending Cash Balances | $7,858,660 | $4,663,667 | $3,289,142 | $2,901,277 | $1,944,918 | $1,113,748 |
| **Debt Service Coverage Ratio** | **1.13** | **1.33** | **2.09** | **2.62** | **3.24** | **3.85** |
| **Days Cash on Hand** | **1,372** | **810** | **544** | **457** | **292** | **159** |

SOURCE: ZPFI. AS OF MAY 2024.

## Storm Water Rates

The below sections summarize the current conditions and anticipated growth of Heber City's Storm Water Fund. The Storm Water Fund has the smoothest expected path of capital investment currently among the City's four large utility-related funds. Additionally, two scenarios are presented the highlight the need for changes with respect to Storm Water Fund rates.

### Growth Projections

Growth in storm water equivalent residential connections (ERCs) is based on historical growth in the District and is projected at a rate of 112 ERCs per year.

TABLE 11: PROJECTED STORM WATER ERC GROWTH

| Storm Water ERC Growth | 2024 | 2029 |
|---|---|---|
| Single-Family Unit | 4,952 | 5,467 |
| Multi-Family = <1 acre | 84 | 93 |
| Multi-Family > 1 acre | 0 | 0 |
| Non-Residential = <1 acre | 97 | 107 |
| Non-Residential = > 1 acre | 226 | 250 |
| Maximum Fee per any Parcel | 11 | 11 |

SOURCE: ZPFI. AS OF MAY 2024.

### Operating Expenses

Growth in operating expenses is projected at an average annual rate of three percent per year with a few exceptions. In fiscal year 2025, specific operating expense projections are included based on Staff input and anticipated 2025 budgets.

### Outstanding Debt

There is a small amount of existing debt throughout the study period with the fund paying a portion of the 2018 Sales Tax Revenue Bond. Please see the table below for the Water Fund's existing debt schedule.

TABLE 12: EXISTING DEBT

| Storm Water Fund Existing Debt | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| 2018 STR Bond Storm Water Portion | $25,516 | $25,480 | $21,789 | $21,751 | $21,844 | $21,801 |

SOURCE: ZPFI. AS OF MAY 2024.

## Capital Projects

Capital projects within the Storm Water Fund are currently budgeted with the annual Ditch/Storm Drain Improvements project taking up the bulk of the capital funding. Additionally, many of these expenses are planned in the post 2027 phase of the five-year-period.

TABLE 13: STORM WATER CAPITAL PROJECTS

| Storm Water Fund Capital Projects | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Fiscal Year Total Budget | $100,000 | $298,640 | $29,900 | $402,227 | $793,560 | $581,841 |

SOURCE: ZPFI. AS OF MAY 2024.

## Rate Structuring

Current rates are structured as follows:

TABLE 14: CURRENT RATES

| RATE SCHEDULE | Current |
|---|---|
| Single-Family Unit | $15.20 |
| Multi-Family = <1 acre | $15.20 |
| Multi-Family > 1 acre | $11.83 |
| Non-Residential = <1 acre | $15.20 |
| Non-Residential = > 1 acre | $11.83 |
| Maximum Fee per any Parcel | $125.90 |

SOURCE: ZPFI. AS OF MAY 2024.

## Proposed Rates

To ensure revenue sufficiency in the Water Fund over the coming five-year period rates increases will be required. The proposed structure is designed to allow the fund to maintain its expected capital projects program while also ensuring stable operations.

TABLE 15: PROPOSED RATES

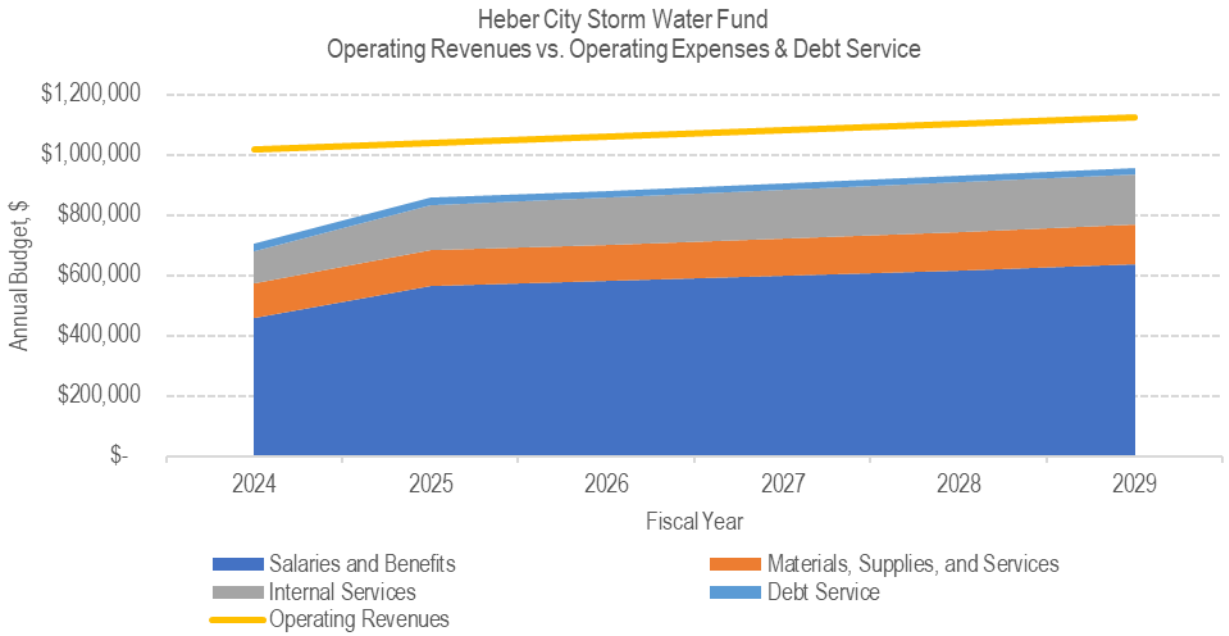
| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| Single-Family Unit | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Multi-Family = <1 acre | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Multi-Family > 1 acre | $12.66 | $13.67 | $14.90 | $16.24 | $17.70 |
| Non-Residential = <1 acre | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Non-Residential = > 1 acre | $12.66 | $13.67 | $14.90 | $16.24 | $17.70 |
| Maximum Fee per any Parcel | $134.71 | $145.49 | $158.58 | $172.86 | $188.41 |

SOURCE: ZPFI. AS OF MAY 2024.

## Option 1

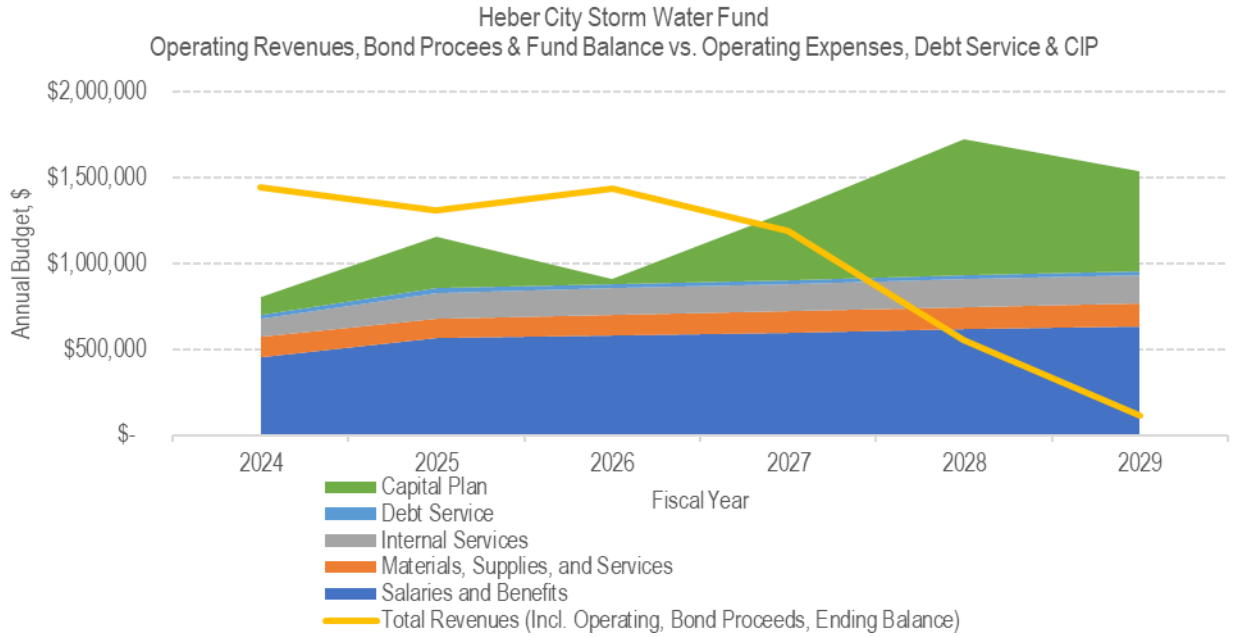
Option 1 is to implement no change to the existing rate structure. The tables and charts below illustrate that the fund can pay its operating expenses but could not afford its capital plan over the five-year-period if rates are unchanged.

CHART 5: HEBER CITY STORM WATER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 6: HEBER CITY STORM WATER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

Next, a table of key metrics also illuminates that this scenario is unsustainable from the perspective of cash-on-hand, which diminishes to negative territory after fiscal year 2027.

TABLE 16: STORM WATER FUND KEY METRICS – OPTION 1

| Storm Water Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $301,649 | $167,921 | $162,736 | $157,199 | $151,293 | $145,006 |
| Debt Service | ($25,516) | ($25,480) | ($21,789) | ($21,751) | ($21,844) | ($21,801) |
| Capital Expenses | ($100,000) | ($298,640) | ($29,900) | ($402,227) | ($793,560) | ($581,841) |
| Ending Cash Balances | $467,467 | $311,267 | $422,314 | $155,535 | ($508,575) | ($967,212) |
| **Debt Service Coverage Ratio** | **11.82** | **6.59** | **7.47** | **7.23** | **6.93** | **6.65** |
| **Days Cash on Hand** | **252** | **137** | **180** | **64** | **(204)** | **(377)** |

SOURCE: ZPFI. AS OF MAY 2024.

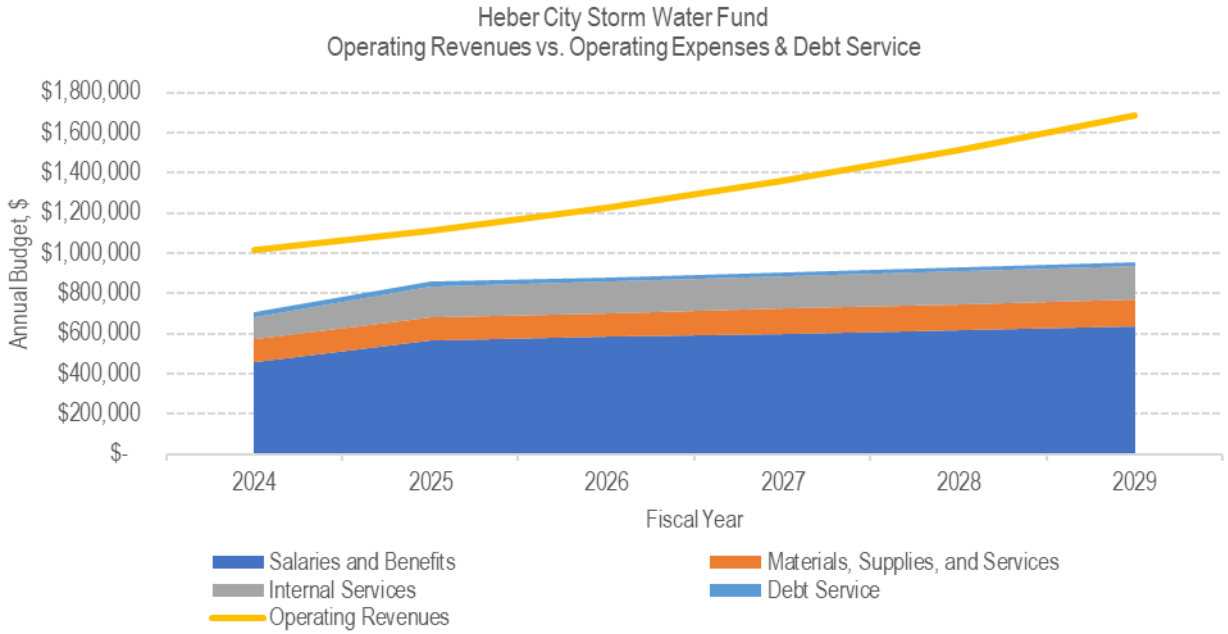
## Option 2

In Option 2 Zions sought to target three key factors:

1. Minimize or prevent need for additional bonding where possible
2. Target acceptable debt coverage for fiscal years 2025 – 2029
3. Target acceptable cash on hand through the end of 2029

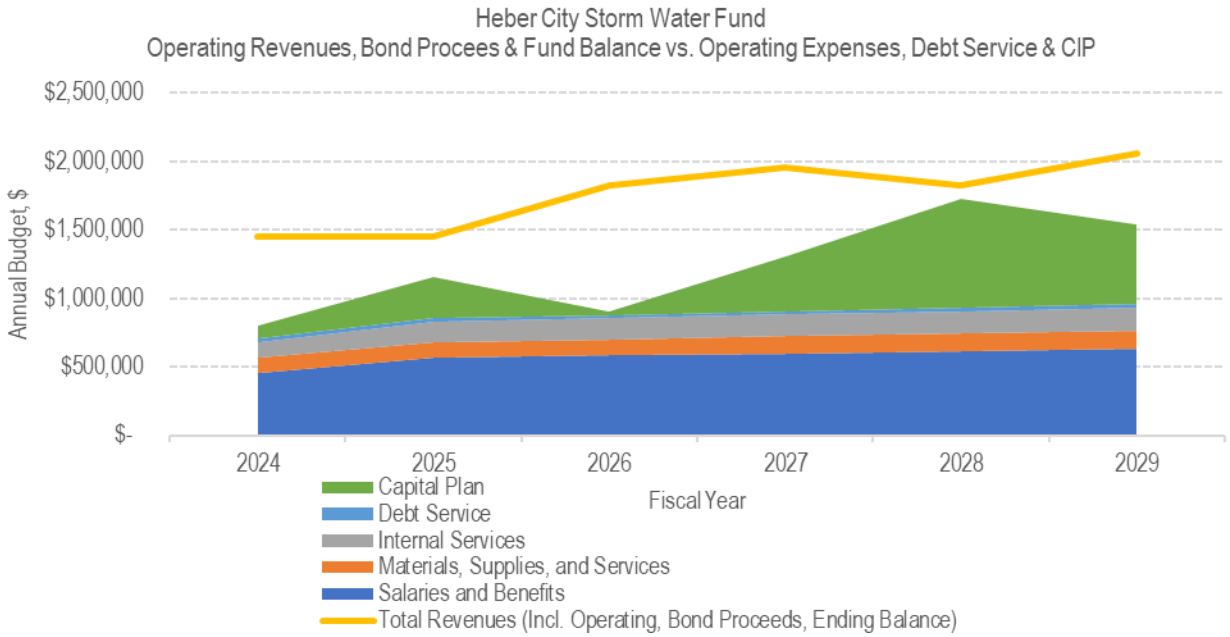
To this end, Zions recommendation is to implement a new rate structure with a 7 percent increase in fiscal year 2025 followed by 8, 9, 9 and 9 percent increases in each year from fiscal year 2026 to 2029 respectively. The charts below indicate that this path is more fiscally sustainable for the fund.

CHART 7: HEBER CITY STORM WATER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 8: HEBER CITY STORM WATER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

In this scenario, net revenues are healthy as is the days cash on hand metric. This scenario provides flexibility to accomplish capital projects as needed with the existing cash balance and no additional debt service payments.

TABLE 17: STORM WATER FUND KEY METRICS – OPTION 2

| Storm Water Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $301,649 | $237,060 | $319,497 | $423,971 | $542,226 | $675,866 |
| Debt Service | ($25,516) | ($25,480) | ($21,789) | ($21,751) | ($21,844) | ($21,801) |
| Capital Expenses | ($100,000) | ($298,640) | ($29,900) | ($402,227) | ($793,560) | ($581,841) |
| Ending Cash Balances | $467,467 | $380,407 | $648,215 | $648,208 | $375,030 | $447,254 |
| **Debt Service Coverage Ratio** | **11.82** | **9.30** | **14.66** | **19.49** | **24.82** | **31.00** |
| **Days Cash on Hand** | **252** | **167** | **276** | **268** | **151** | **174** |

SOURCE: ZPFI. AS OF MAY 2024.

# Sewer Rates

## Growth Projections

Growth in equivalent residential connections (ERCs) is based on historical growth in the City and is projected at an average rate of 114 ERCs per year over the five-year period from 2025-2029.

TABLE 18: PROJECTED SEWER ERC GROWTH

| Sewer ERC Growth | 2024 | 2029 |
|---|---|---|
| Base | 5,490 | 6,062 |

SOURCE: ZPFI. AS OF MAY 2024.

## Operating Expenses

Growth in operating expenses is conservatively projected at an average annual rate of five percent per year with a few exceptions. In fiscal year 2025, specific operating expense projections are included based on Staff input and anticipated 2025 budgets.

## Outstanding Debt

There is existing debt throughout the study period with the fund paying a portion of the 2018 Sales Tax Revenue Bond, the 2020 Equipment Note and servicing the 2022 and 2023 Sewer Revenue Bonds. Please see the table below for the Sewer Fund's existing debt schedule.

TABLE 19: EXISTING DEBT

| Sewer Fund Existing Debt | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| 2018 STR Bond Sewer Water Portion | $26,846 | $26,802 | $26,756 | $26,709 | $26,823 | $26,771 |
| 2018 STR Bond Sewer Impact Portion | $11,126 | $11,107 | $11,089 | $11,069 | $11,116 | $11,095 |
| 2020 Sewer Equip Note | $67,757 | $67,757 | $67,757 | $67,757 | $67,757 | $67,757 |
| 2022 Sewer Rev Bond | $356,295 | $355,875 | $356,410 | $355,885 | $356,315 | $355,685 |
| 2023 Sewer Rev Bond | $316,826 | $315,970 | $316,895 | $316,760 | $316,580 | $316,355 |
| **Total** | **$778,850** | **$777,511** | **$778,906** | **$778,179** | **$778,591** | **$777,662** |

SOURCE: ZPFI. AS OF MAY 2024.

## Capital Projects

As mentioned in the broader introduction, the City plans substantial sewer capital projects, with some projects focusing on replacement and others addressing new growth.

TABLE 20: CAPITAL PROJECTS

| Sewer Fund Capital Projects | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Fiscal Year Total Budget | $8,365,160 | $6,160,907 | $253,667 | $2,911,352 | $5,008,571 | $593,637 |

SOURCE: ZPFI. AS OF MAY 2024.

## Rate Structuring

Current rates are structured as follows:

TABLE 21: CURRENT RATES

| RATE SCHEDULE | Current |
|---|---|
| Base Only | $29.73 |
| Volume Charge | $1.69 |

SOURCE: ZPFI. AS OF MAY 2024.

## Proposed Rates

To ensure revenue sufficiency in the Sewer Fund over the coming five-year period rates increases will be required. The proposed structure is designed to allow the fund to maintain its expected capital projects program while also ensuring stable operations.

TABLE 22: PROPOSED RATES

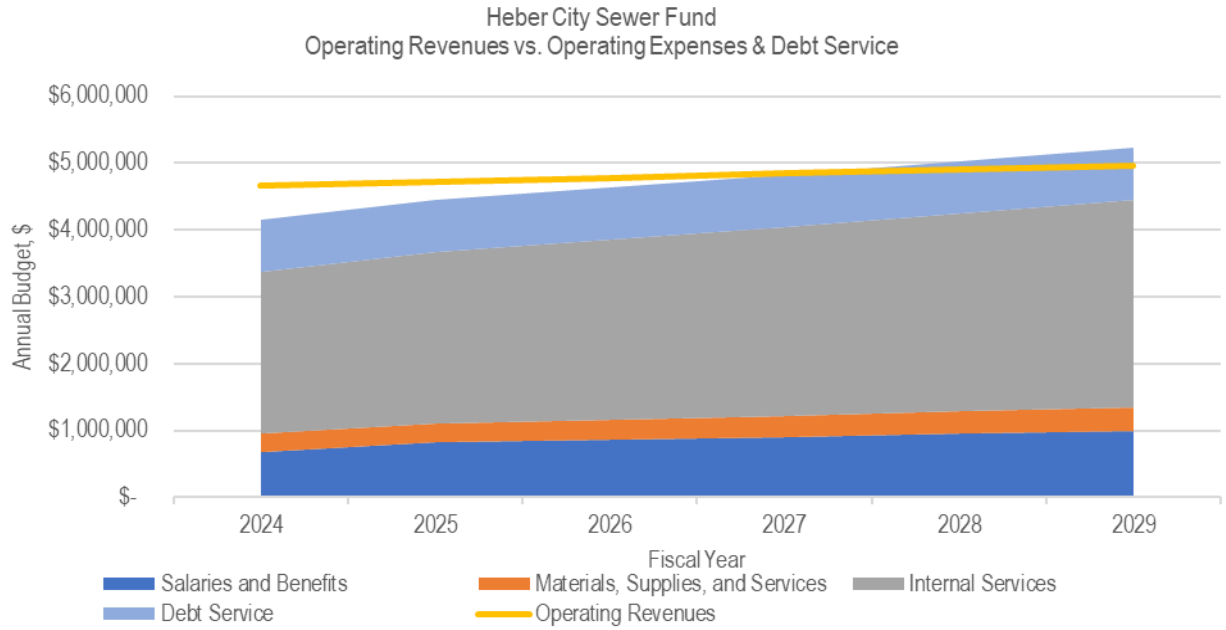
| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| Base Only | $32.70 | $35.65 | $38.50 | $41.19 | $41.19 |
| Volume Charge | $1.86 | $2.03 | $2.19 | $2.34 | $2.34 |

SOURCE: ZPFI. AS OF MAY 2024.

## Option 1

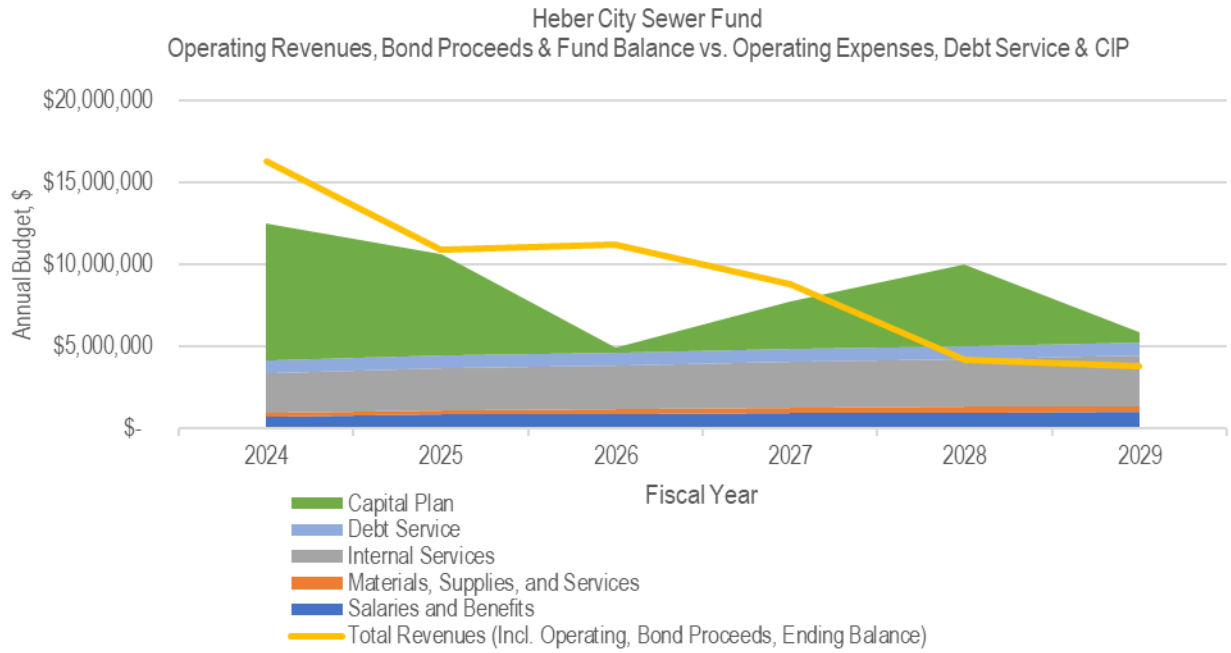
Option 1 is to implement no change to the existing rate structure. The tables and charts below illustrate that the fund would be able to pay its operating expenses in the near term, but after 2027 this trend would change. Similarly, after 2027 the fund would not be able to afford its capital plan over the five-year-period.

CHART 9: HEBER CITY SEWER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 10: HEBER CITY SEWER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

Next, a table of key metrics also illuminates that this scenario is unsustainable given that debt service coverage ratio go under 1.2 by 2029 and cash balances would go negative by 2028.

TABLE 23: SEWER FUND KEY METRICS – OPTION 1

| Sewer Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $1,691,535 | $1,449,235 | $1,329,207 | $1,201,063 | $1,067,078 | $921,831 |
| Debt Service | ($778,850) | ($777,511) | ($778,906) | ($778,179) | ($778,591) | ($777,662) |
| Capital Expenses | ($8,365,160) | ($6,160,907) | ($253,667) | ($2,911,352) | ($5,008,571) | ($593,637) |
| Ending Cash Balances | $11,253,869 | $5,764,686 | $6,061,320 | $3,572,851 | ($1,147,232) | ($1,596,700) |
| **Debt Service Coverage Ratio** | **2.17** | **1.86** | **1.71** | **1.54** | **1.37** | **1.19** |
| **Days Cash on Hand** | **1,220** | **574** | **575** | **323** | **(99)** | **(131)** |

SOURCE: ZPFI. AS OF MAY 2024.

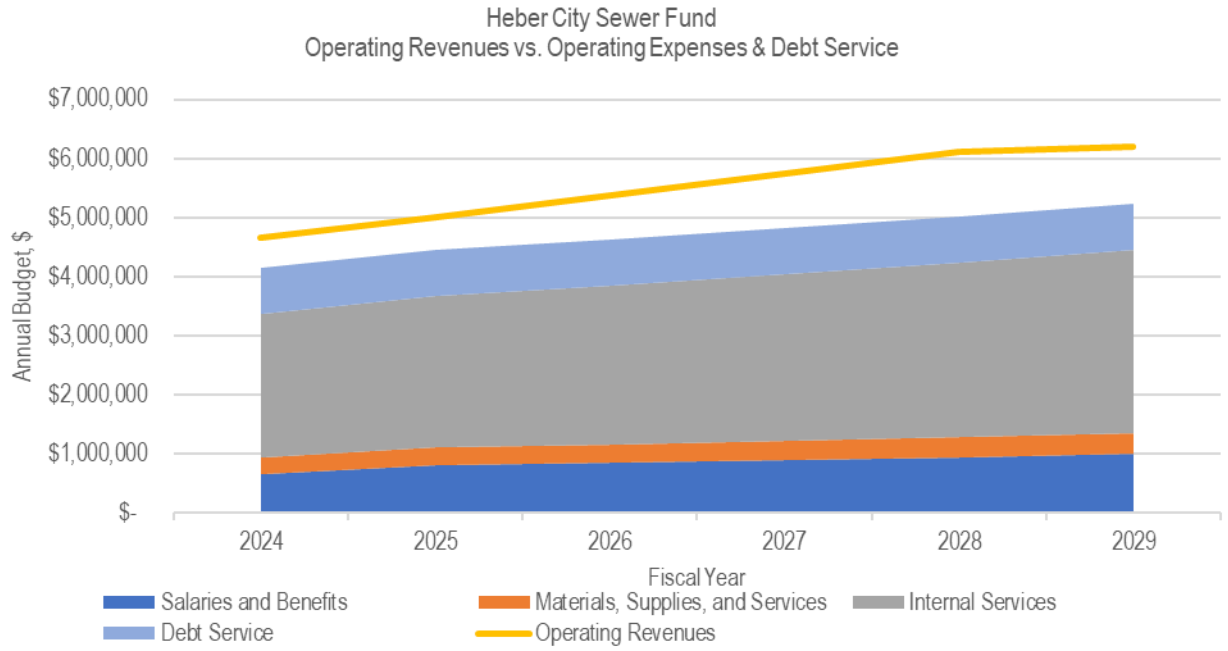
## Option 2

In Option 2 Zions sought to target three key factors:

1. Minimize or prevent need for additional bonding where possible
2. Target acceptable debt coverage for fiscal years 2028 – 2029
3. Target acceptable cash on hand through the end of 2029

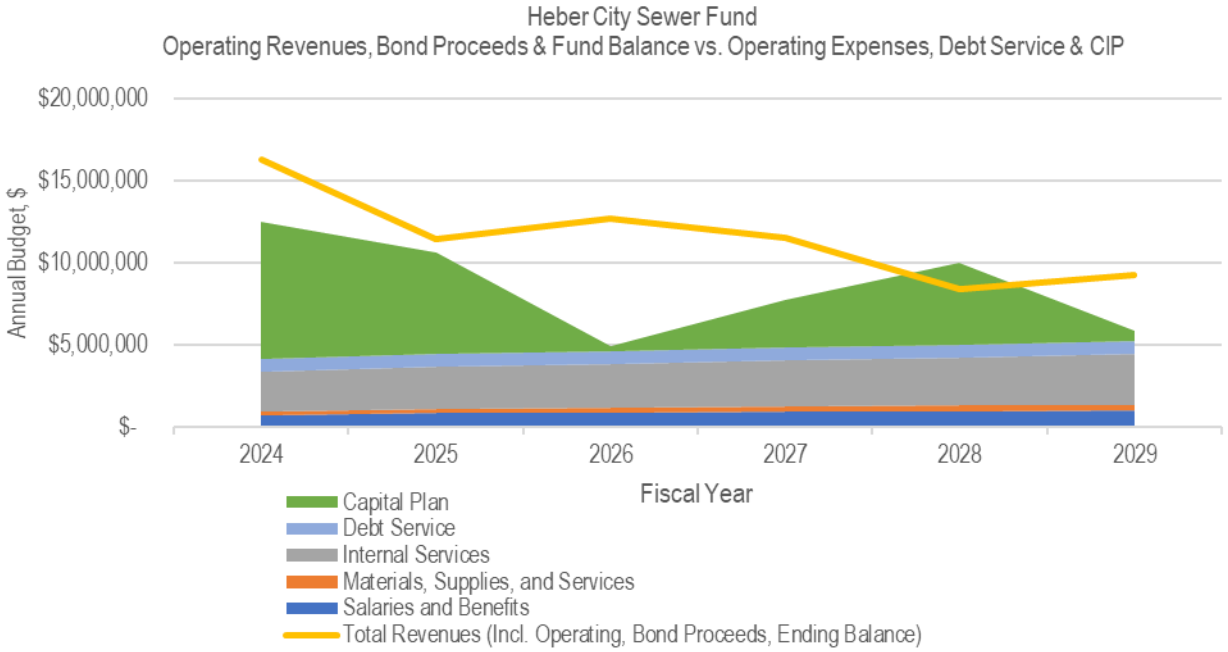
To this end, Zions recommendation is to implement a new rate structure with a 10 percent increase in fiscal year 2025 followed by 9, 8, 7 and 0 percent increases in each year from fiscal year 2026 to 2029 respectively. The charts below indicate that this path is more fiscally sustainable for the fund.

CHART 11: HEBER CITY SEWER FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 12: HEBER CITY SEWER FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

In this scenario, net revenues are healthy as are debt service coverage ratios and the days cash on hand metric. This scenario provides flexibility to accomplish capital projects as needed with the existing cash balance and no additional debt service payments.

TABLE 24: SEWER FUND KEY METRICS - OPTION 2 KEY METRICS

| Sewer Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $1,691,535 | $1,743,786 | $1,927,087 | $2,104,812 | $2,272,324 | $2,151,210 |
| Debt Service | ($778,850) | ($777,511) | ($778,906) | ($778,179) | ($778,591) | ($777,662) |
| Capital Expenses | ($8,365,160) | ($6,160,907) | ($253,667) | ($2,911,352) | ($5,008,571) | ($593,637) |
| Ending Cash Balances | $11,253,869 | $6,059,237 | $6,953,751 | $5,369,031 | $1,854,193 | $2,634,104 |
| **Debt Service Coverage Ratio** | **2.17** | **2.24** | **2.47** | **2.70** | **2.92** | **2.77** |
| **Days Cash on Hand** | **1,220** | **603** | **659** | **485** | **159** | **216** |

SOURCE: ZPFI. AS OF MAY 2024.

# Pressurized Irrigation Rates

## Growth Projections

Growth in equivalent residential connections (ERCs) is based on historical growth in the City and is projected at an average rate of 0.75 ERCs per year over the five-year period from 2025-2029.

TABLE 25: PROJECTED ERC GROWTH

| Pressurized Irrigation ERC Growth | 2024 | 2029 |
|---|---|---|
| 0-6000 | 463 | 511 |
| 6001-9999 | 1,548 | 1,709 |
| 10000-14999 | 882 | 974 |
| 15000-19999 | 265 | 293 |
| More than 20,000 per 1K sf | 103 | 114 |
| Non-Residential Irrigation - per sf | 36 | 40 |

SOURCE: ZPFI. AS OF MAY 2024.

## Operating Expenses

Growth in operating expenses is conservatively projected at an average annual rate of five percent per year with a few exceptions. In fiscal year 2025, specific operating expense projections are included based on Staff input and anticipated 2025 budgets.

## Outstanding Debt

There is existing debt throughout the study period with the fund paying a portion of the 2018 Sales Tax Revenue Bond and servicing the 2022 and 2024 Pressurized Irrigation Revenue Bond. Please see the table below for the Pressurized Irrigation Fund's existing debt schedule.

TABLE 26: EXISTING DEBT

| Pressurized Irrigation Fund Existing Debt | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| 2018 STR Bond PI Operating Portion | $3,138 | $3,133 | $3,127 | $3,122 | $3,135 | $3,129 |
| 2018 STR Bond PI Impact Portion | $3,355 | $3,350 | $3,127 | $3,122 | $3,135 | $3,129 |
| 2022 PI Rev Bond | $179,905 | $180,180 | $180,425 | $180,640 | $179,825 | $179,995 |
| 2024 PI Rev Bond | $0 | $21,250 | $116,750 | $116,770 | $116,780 | $116,780 |
| **Total** | **$186,398** | **$207,913** | **$303,430** | **$303,654** | **$302,875** | **$303,033** |

SOURCE: ZPFI. AS OF MAY 2024.

## Capital Projects

As mentioned in the broader introduction, the City plans substantial water capital projects, with some projects focusing on replacement and others addressing new growth.

TABLE 27: PRESSURIZED IRRIGATION CAPITAL PROJECTS

| Pressurized Irrigation Fund Capital Projects | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Fiscal Year Total Budget | $4,498,130 | $7,732,523 | $349,066 | $383,353 | $57,895 | $59,764 |

SOURCE: ZPFI. AS OF MAY 2024.

## Rate Structuring

Current rates are structured as follows:

TABLE 28: CURRENT RATES

| RATE SCHEDULE | Current |
|---|---|
| 0-6000 | $11.57 |
| 6001-9999 | $19.29 |
| 10000-14999 | $28.87 |
| 15000-19999 | $38.46 |
| More than 20,000 per 1K sf | $48.15 |
| Non-Residential Irrigation - per sf | $0.01 |

SOURCE: ZPFI. AS OF MAY 2024.

## Proposed Rates

To ensure revenue sufficiency in the Pressurized Irrigation Fund over the coming five-year period rates increases will be required. The proposed structure is designed to allow the fund to maintain its expected capital projects program while also ensuring stable operations.

TABLE 29: PROPOSED RATES

| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| 0-6000 | $12.15 | $12.76 | $12.76 | $12.76 | $12.76 |
| 6001-9999 | $20.25 | $21.27 | $21.27 | $21.27 | $21.27 |
| 10000-14999 | $30.31 | $31.83 | $31.83 | $31.83 | $31.83 |
| 15000-19999 | $40.38 | $42.40 | $42.40 | $42.40 | $42.40 |
| More than 20,000 per 1K sf | $50.56 | $53.09 | $53.09 | $53.09 | $53.09 |
| Non-Residential Irrigation - per sf | $0.01 | $0.01 | $0.01 | $0.01 | $0.01 |

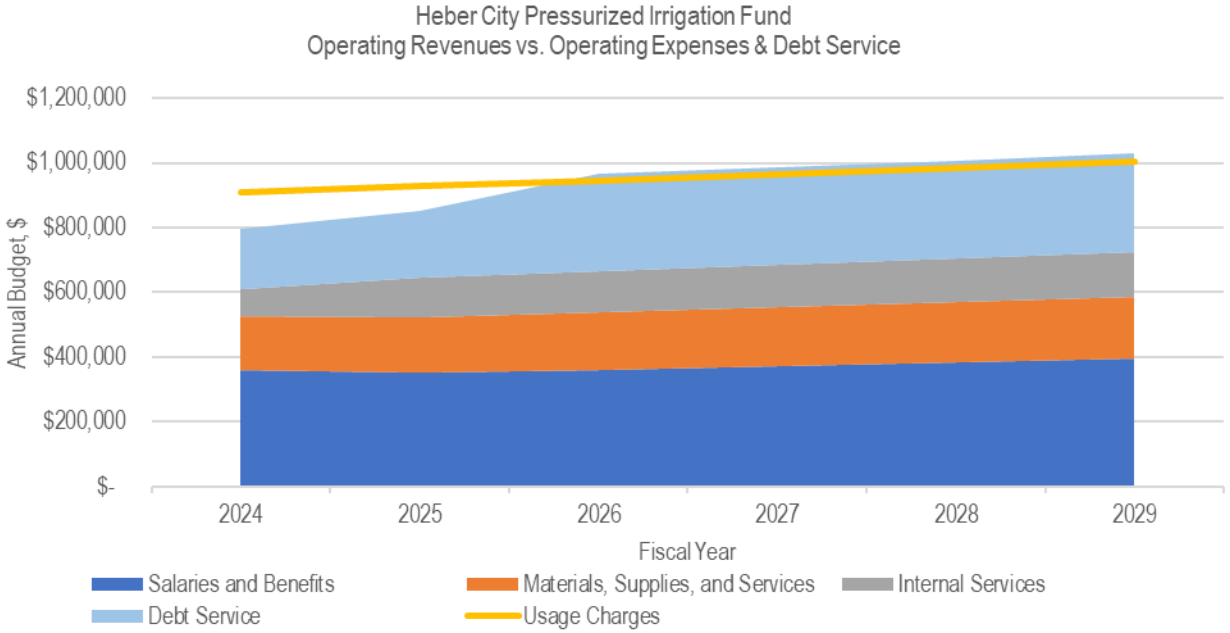
SOURCE: ZPFI. AS OF MAY 2024.

## Option 1

Option 1 is to implement no change to the existing rate structure. The tables and charts below illustrate that the fund would be able to pay its operating expenses in the near term, but after 2027 this trend

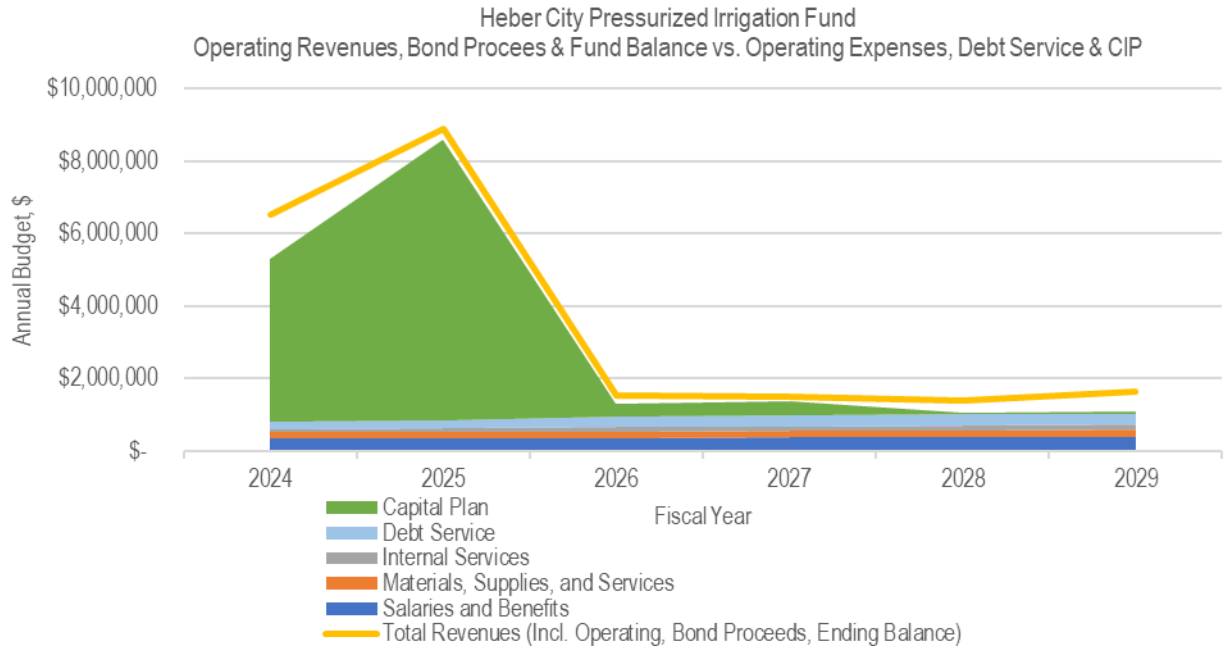
would change. Similarly, after 2027 the fund would not be able to afford its capital plan over the five-year-period.

CHART 13: HEBER CITY PRESSURIZED IRRIGATION FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 14: HEBER CITY PRESSURIZED IRRIGATION FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 1




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

Next, a table of key metrics also illuminates that this scenario is unsustainable given that debt service coverage ratio go under 1.2 by 2029 and cash balances would go negative by 2028.

TABLE 30: PRESSURIZED IRRIGATION FUND KEY METRICS – OPTION 1

| Pressurized Irrigation Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $3,850,562 | $4,729,929 | $574,169 | $574,730 | $575,104 | $575,280 |
| Debt Service | ($186,398) | ($207,913) | ($303,430) | ($303,654) | ($302,875) | ($303,033) |
| Capital Expenses | ($4,498,130) | ($7,732,523) | ($349,066) | ($383,353) | ($57,895) | ($59,764) |
| Ending Cash Balances | $3,524,991 | $314,484 | $236,157 | $123,881 | $338,214 | $550,697 |
| **Debt Service Coverage Ratio** | **20.66** | **22.75** | **1.89** | **1.89** | **1.90** | **1.90** |
| **Days Cash on Hand** | **2,104** | **178** | **130** | **66** | **175** | **277** |

SOURCE: ZPFI. AS OF MAY 2024.

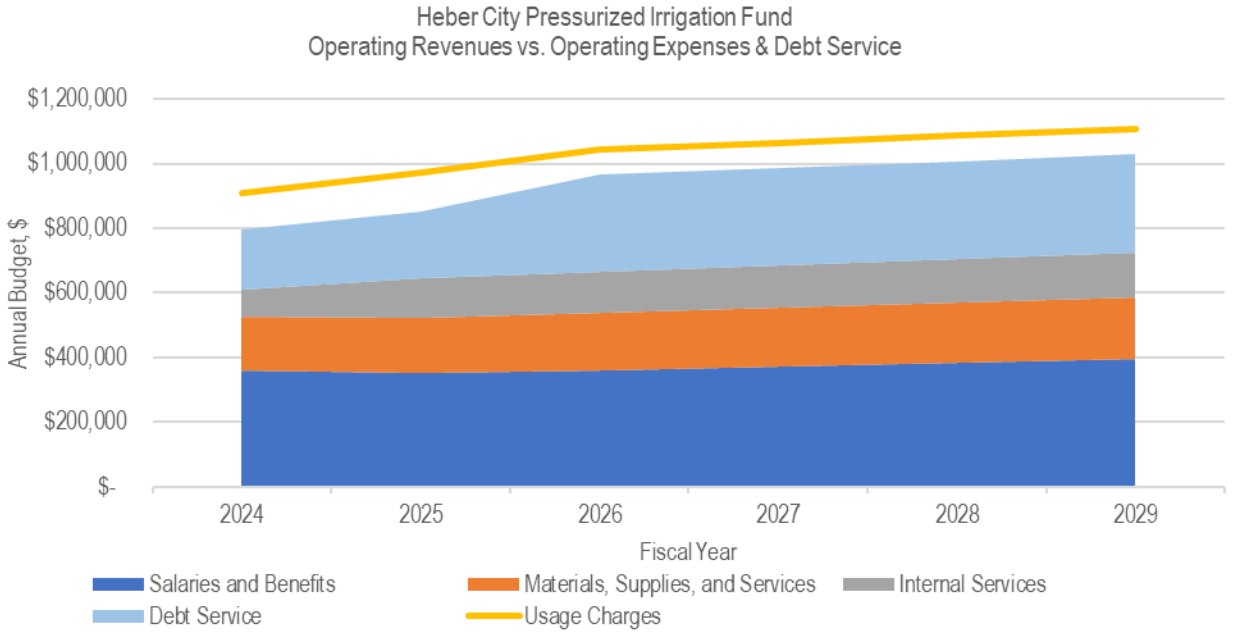
## Option 2

In Option 2 Zions sought to target three key factors:

1. Minimize or prevent need for additional bonding where possible
2. Target acceptable debt coverage for fiscal years 2028 – 2029
3. Target acceptable cash on hand through the end of 2029

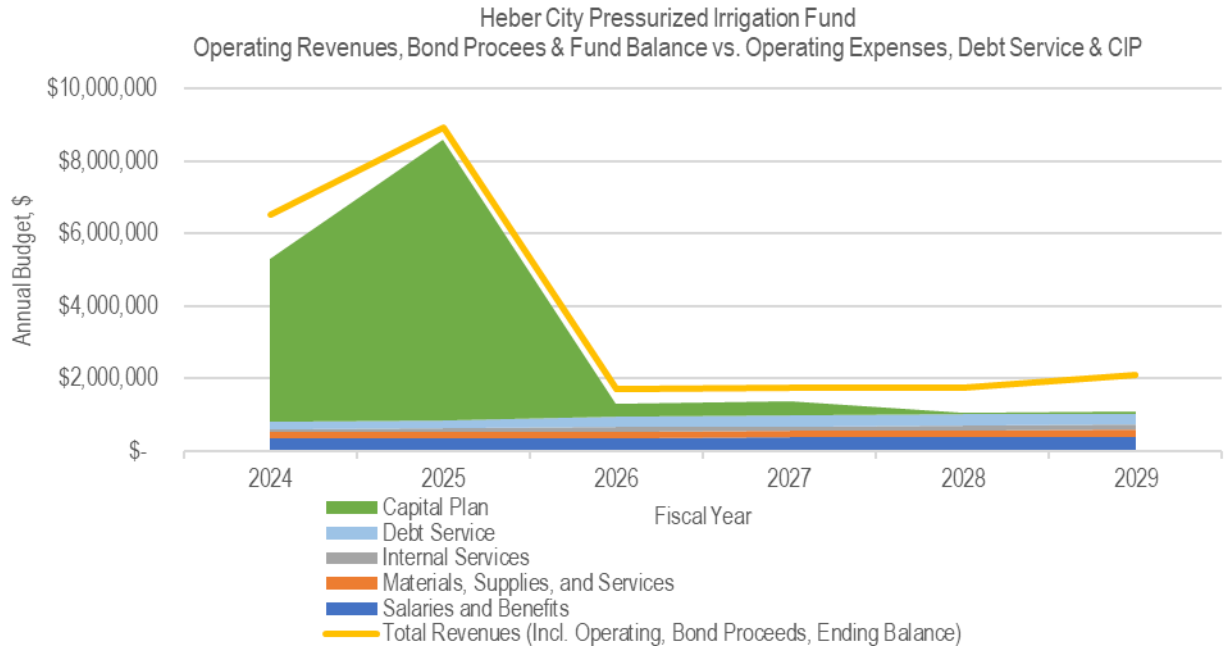
To this end, Zions recommendation is to implement a new rate structure with a 5 percent increase in fiscal year 2025 followed by 5, 0, 0 and 0 percent increases in each year from fiscal year 2026 to 2029 respectively. The charts below indicate that this path is more fiscally sustainable for the fund.

CHART 15: HEBER CITY PRESSURIZED IRRIGATION FUND OPERATING REVENUES VS. OPERATING EXPENSES & DEBT SERVICE – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

CHART 16: HEBER CITY PRESSURIZED IRRIGATION FUND OPERATING REVENUES, BOND PROCEEDS & FUND BALANCES VS. OPERATING EXPENSES, DEBT SERVICE AND CIP – OPTION 2




SOURCE: HEBER CITY, ZPFI. AS OF MAY 2024.

In this scenario, net revenues are healthy as are debt service coverage ratios and the days cash on hand metric. This scenario provides flexibility to accomplish capital projects as needed with the existing cash balance and no additional debt service payments.

TABLE 31: PRESSURIZED IRRIGATION FUND KEY METRICS - OPTION 2 KEY METRICS

| Pressurized Irrigation Fund Key Metrics | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|---|
| Net Revenues Before Debt Service | $3,850,562 | $4,776,338 | $671,211 | $673,714 | $676,067 | $678,262 |
| Debt Service | ($186,398) | ($207,913) | ($303,430) | ($303,654) | ($302,875) | ($303,033) |
| Capital Expenses | ($4,498,130) | ($7,732,523) | ($349,066) | ($383,353) | ($57,895) | ($59,764) |
| Ending Cash Balances | $3,524,991 | $360,894 | $379,609 | $366,316 | $681,613 | $997,078 |
| **Debt Service Coverage Ratio** | **20.66** | **22.97** | **2.21** | **2.22** | **2.23** | **2.24** |
| **Days Cash on Hand** | **2,104** | **204** | **209** | **195** | **353** | **501** |

SOURCE: ZPFI. AS OF MAY 2024.

# Appendix

## Water Fund Proposed Rates

| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| **Residential Base Rates** | | | | | |
| Residential .75" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Residential 1" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| **Commercial Base Rates** | | | | | |
| Commercial .75" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Commercial 1.0" | $29.03 | $32.51 | $36.42 | $40.79 | $44.86 |
| Commercial 1.5" | $133.54 | $149.56 | $167.51 | $187.61 | $206.37 |
| Commercial 2.0" | $209.04 | $234.12 | $262.22 | $293.68 | $323.05 |
| Commercial 3.0" | $487.38 | $545.86 | $611.37 | $684.73 | $753.21 |
| Commercial 4.0" | $814.74 | $912.51 | $1,022.01 | $1,144.66 | $1,259.12 |
| Commercial 6.0" | $1,502.36 | $1,682.64 | $1,884.56 | $2,110.70 | $2,321.77 |
| Commercial 8.0" | $2,615.56 | $2,929.43 | $3,280.96 | $3,674.67 | $4,042.14 |
| Commercial 10.0" | $2,606.82 | $2,919.64 | $3,270.00 | $3,662.40 | $4,028.64 |
| **Residential Usage Rates** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** |
| 0-7,000 | $1.03 | $1.15 | $1.29 | $1.45 | $1.59 |
| 7,001 - 12,000 | $1.28 | $1.43 | $1.60 | $1.79 | $1.97 |
| 12,001 - 19,000 | $1.86 | $2.08 | $2.33 | $2.61 | $2.87 |
| 19,001 - 35,000 | $2.31 | $2.58 | $2.89 | $3.24 | $3.57 |
| 35,001 - 70,000 | $2.68 | $3.00 | $3.36 | $3.76 | $4.14 |
| 70,001 - 999,999,999 | $3.14 | $3.51 | $3.93 | $4.41 | $4.85 |
| **Commercial Usage Rates** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** | **Price per 1,000 Gallons** |
| 0-7,000 | $1.15 | $1.29 | $1.45 | $1.62 | $1.78 |
| 7,001 - 999,999,999 | $2.43 | $2.72 | $3.05 | $3.41 | $3.76 |

SOURCE: ZPFI. AS OF MAY 2024.

## Storm Water Fund Proposed Rates

| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| Single-Family Unit | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Multi-Family = <1 acre | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Multi-Family > 1 acre | $12.66 | $13.67 | $14.90 | $16.24 | $17.70 |
| Non-Residential = <1 acre | $16.26 | $17.57 | $19.15 | $20.87 | $22.75 |
| Non-Residential = > 1 acre | $12.66 | $13.67 | $14.90 | $16.24 | $17.70 |
| Maximum Fee per any Parcel | $134.71 | $145.49 | $158.58 | $172.86 | $188.41 |

SOURCE: ZPFI. AS OF MAY 2024.

## Sewer Fund Proposed Rates

| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| Base Only | $32.70 | $35.65 | $38.50 | $41.19 | $41.19 |
| Volume Charge | $1.86 | $2.03 | $2.19 | $2.34 | $2.34 |

SOURCE: ZPFI. AS OF MAY 2024.

## Pressurized Irrigation Fund Proposed Rates

| RATE SCHEDULE | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| 0-6000 | $12.15 | $12.76 | $12.76 | $12.76 | $12.76 |
| 6001-9999 | $20.25 | $21.27 | $21.27 | $21.27 | $21.27 |
| 10000-14999 | $30.31 | $31.83 | $31.83 | $31.83 | $31.83 |
| 15000-19999 | $40.38 | $42.40 | $42.40 | $42.40 | $42.40 |
| More than 20,000 per 1K sf | $50.56 | $53.09 | $53.09 | $53.09 | $53.09 |
| Non-Residential Irrigation - per sf | $0.01 | $0.01 | $0.01 | $0.01 | $0.01 |

SOURCE: ZPFI. AS OF MAY 2024.

| | 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 | 2,237,877.00 | 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 | 4,882,955.00 | 2,767.00 | 1,995,009.00 | 42,902,209.00 |
| Total Projected Revenue | 1,610,000.00 | 7,154,378.00 | - | 1,357,105.00 | 1,277,315.00 | 2,210,000.00 | 374,750.00 | 866,903.00 | 480,288.00 | 258,941.00 | 498,650.00 | 1,847,990.00 | - | - | - | - | 34,112,488.00 |
| Total Operating Expenses | (270,000.00) | - | (250,000.00) | - | | - | - | - | - | - | - | (737,993.00) | - | | | | (9,266,565.94) |
| Total Available Funds | 1,676,234.00 | 7,107,087.00 | (161,458.00) | 3,330,376.00 | 1,794,227.00 | 4,447,877.00 | 1,432,409.00 | 4,692,765.00 | 3,598,177.00 | 1,194,036.00 | 1,957,666.00 | 1,482,978.00 | 2,314,537.00 | 4,882,955.00 | 2,767.00 | 1,995,009.00 | 67,748,131.06 |
| Total CIP Requests | (1,570,000.00) | (7,116,124.00) | (234,000.00) | (3,312,710.00) | (1,794,227.00) | (2,577,089.00) | (1,432,409.00) | (2,055,710.00) | (2,950,750.00) | (380,300.00) | (1,957,666.00) | (1,241,622.00) | (5,796,000.00) | (8,825,000.00) | (5,000.00) | (4,083,000.00) | (45,331,607.00) |
| Reserve Percentage | | | | | | | | | | | | | | | | | |
| Operating Reserve | | | | | | | | | | | | | | | | | (1,648,245.50) |
| Interfund Transfers | | 213,200.00 | 565,000.00 | (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 | - | - | 1,647,680.00 | - | 2,625,485.00 | 636,338.00 | 812,439.00 | - | 241,356.00 | 18,537.00 | 57,955.00 | 7,767.00 | 1,012,009.00 | 7,268,574.00 |
| | | | | | | | | | | | | | | | | | |
| **Fleet & Equipment** | | | | | | | | | | | | | | | | | |
| 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 |
| **General Government Projects** | | | | | | | | | | | | | | | | | |
| 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 |
| Wayfinding/Heber City Entrance Signs | | | 50,000.00 | | | | | | | | | | | | | | 50,000.00 |
| **Heber Valley Airport** | | | | | | | | | | | | | | | | | |
| 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 |
| **Parks, Cemetery and Trails** | | | | | | | | | | | | | | | | | |
| **Developer Reimbursement Projects** | | | | | - | | | | | | | | | | | | - |
| 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 |
| **Pressurized Irrigation** | | | | | | | | | | | | | | | | | |
| **Developer Reimbursement Projects** | | | | | | | | | | 380,300.00 | | | | | | | 380,300.00 |
| 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 | | | | | | | | 1,431,000.00 | | | | | | | | 1,080,000.00 | 2,511,000.00 |
| **Storm Water** | | | | | | | | | | | | | | | | | |
| **Developer Reimbursement Projects** | | | | | | | | | | | 1,957,666.00 | | | | | | 1,957,666.00 |
| D-02A - Upper Detention Basin - Fizgerald - 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** | **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 | 2,237,877.00 | 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 | 4,882,955.00 | 2,767.00 | 1,995,009.00 | 42,902,209.00 |
| Total Projected Revenue | 1,610,000.00 | 7,154,378.00 | - | 1,357,105.00 | 1,277,315.00 | 2,210,000.00 | 374,750.00 | 866,903.00 | 480,288.00 | 258,941.00 | 498,650.00 | 1,847,990.00 | - | - | - | - | 34,112,488.00 |
| Total Operating Expenses | (270,000.00) | - | (250,000.00) | - | | - | - | - | - | - | - | (737,993.00) | - | | | | (9,266,565.94) |
| Total Available Funds | 1,676,234.00 | 7,107,087.00 | (161,458.00) | 3,330,376.00 | 1,794,227.00 | 4,447,877.00 | 1,432,409.00 | 4,692,765.00 | 3,598,177.00 | 1,194,036.00 | 1,957,666.00 | 1,482,978.00 | 2,314,537.00 | 4,882,955.00 | 2,767.00 | 1,995,009.00 | 67,748,131.06 |
| Total CIP Requests | (1,570,000.00) | (7,116,124.00) | (234,000.00) | (3,312,710.00) | (1,794,227.00) | (2,577,089.00) | (1,432,409.00) | (2,055,710.00) | (2,950,750.00) | (380,300.00) | (1,957,666.00) | (1,241,622.00) | (5,796,000.00) | (8,825,000.00) | (5,000.00) | (4,083,000.00) | (45,331,607.00) |
| Reserve Percentage | | | | | | | | | | | | | | | | | |
| Operating Reserve | | | | | | | | | | | | | | | | | (1,648,245.50) |
| Interfund Transfers | | 213,200.00 | 565,000.00 | (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 | - | - | 1,647,680.00 | - | 2,625,485.00 | 636,338.00 | 812,439.00 | - | 241,356.00 | 18,537.00 | 57,955.00 | 7,767.00 | 1,012,009.00 | 7,268,574.00 |
| | | | | | | | | | | | | | | | | | |
| **Transportation** | | | | | | | | | | | | | | | | | |
| Annual Sidewalk New Construction and Repair | | | | | | 210,000.00 | | | | | | | | | | | 210,000.00 |
| **Developer Reimbursement Projects** | | | | | | | 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 | | | | | | | | | | | | | | | | | - |
| **Developer Reimbursement Projects** | | | | 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 |
| **Sewer** | | | | | | | | | | | | | | | | | |
| Callaway Drive Easement Road | | | | | | | | | | | | | | 60,000.00 | | | 60,000.00 |
| **Developer Reimbursement Projects** | | | | | | | | | 587,750.00 | | | | | | | | 587,750.00 |
| S-004 - 600 East - 1200 S to 1900 S (Hidden Ci 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 |
| **Water** | | | | | | | | | | | | | | | | | |
| **Developer Reimbursement Projects** | | | | | | | | 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 |
| **Capital Improvement Program Total** | **1,570,000.00** | **7,116,124.00** | **234,000.00** | **3,312,710.00** | **1,794,227.00** | **2,577,089.00** | **1,432,409.00** | **2,055,710.00** | **2,950,750.00** | **380,300.00** | **1,957,666.00** | **1,241,622.00** | **5,796,000.00** | **8,825,000.00** | **5,000.00** | **4,083,000.00** | **45,331,607.00** |

HEART OF THE WASATCH BACK

HEBER CITY

EST 1889

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

Budget Workshop 2

May 6, 2025

# Budget Workshop #1 Follow-up Qs & Requests

1. Can the City adjust the tax rate for a specific utility to offset the increase in new revenues?
2. How much Preservation Fee revenue has been collected to-date and what is projected for FY 2026?
3. What new revenue would be generated by adding a 2.8% inflationary increase to business license fees?
4. Provide an analysis of illustrating growth in property tax revenues and EE costs.
5. Illustrate the impact of eliminating the HL&P dividend.
6. Provide a cemetery project update.
7. Provide Tabernacle 2nd Floor Remodel concept plan.
8. Provide clarification on Airport Land Acquisitions.
9. Can the City negotiate a fiscal year-end deductible rollover?
10. What is the cost of implementing city-wide 9-step program?
11. What is the data on # of accidents and accident losses?
12. Review details of the Safety Incentive and 9-step wage schedule programs.
13. Provide updated CIP Summary.
14. Provide Zions 2024 Utility Rates Study.

# Franchise Fee Analysis

| Year | All Franchise Fees Revenue | Heber Light & Power | HLP % of Total Revenue |
|---|---|---|---|
| FY 2020 | 1,028,945.00 | 521,799.93 | 51% |
| FY 2021 | 1,017,136.00 | 561,230.96 | 55% |
| FY 2022 | 1,161,651.00 | 608,002.28 | 52% |
| FY 2023 | 1,385,399.00 | 683,236.41 | 49% |
| FY 2024 | 1,434,573.00 | 645,914.14 | 45% |
| FY 2025 Projected | 1,285,659.00 | 566,862.48 | 44% |

- Utah State Tax Commission confirmed that Heber City cannot administer tax rates on a taxpayer-by-taxpayer basis.

Note: fluctuations in revenue may be timing differences in distributions.

# Preservation Fees

| Year | Preservation Fees |
|---|---|
| FY 2024 | 37,500.00 |
| FY 2025 to date | 7,500.00 |
| FY 2025 projected | 45,000.00 |
| FY 2026 budgeted | 250,000.00 |

- Fee is $2,500
- 2026 budgeted is based on 100 North Village building permits.

# Business License Fee 2.8% Increase

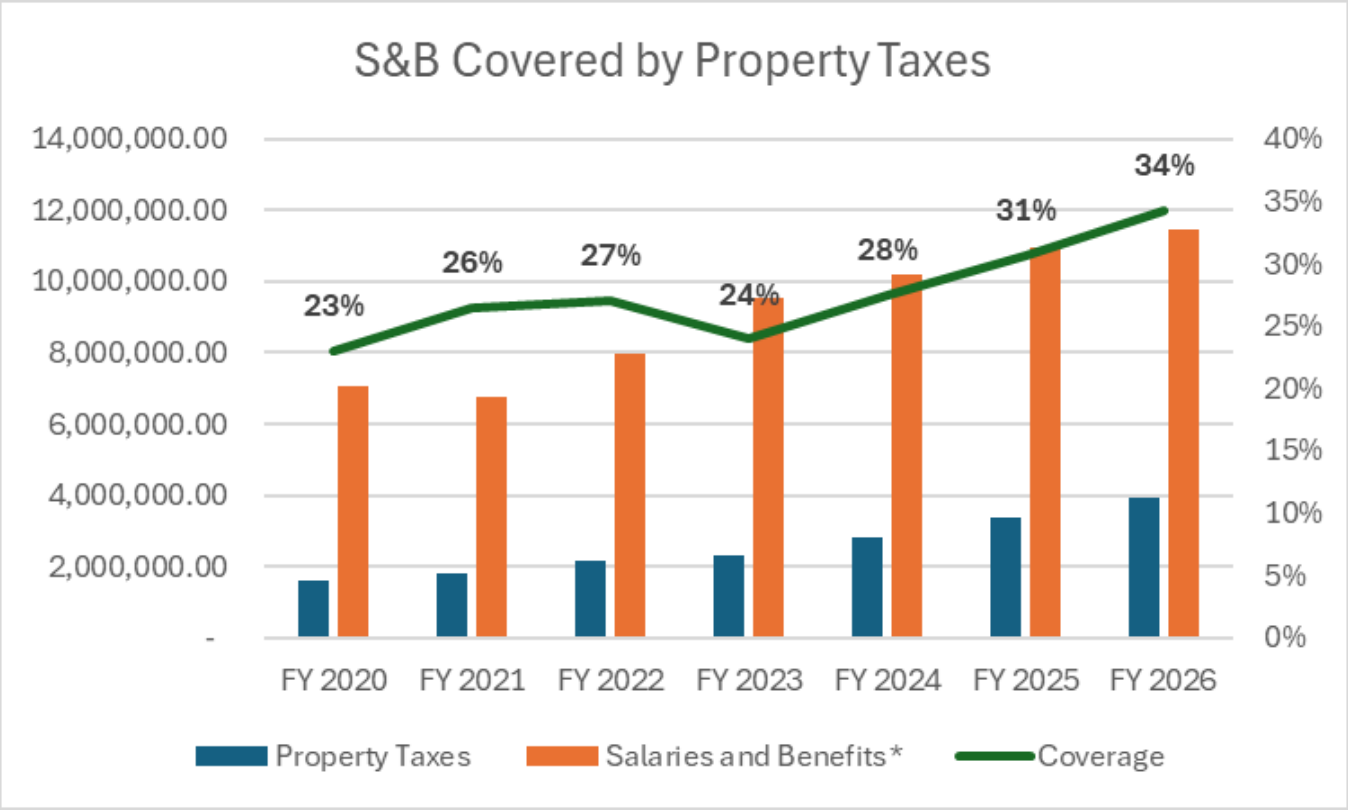
| Year | Revenue | 2.8% Increase |
|---|---|---|
| FY 2024 | 130,391.70 | 3,650.97 |

# Property Tax and Salaries and Benefits Analysis

| | | Property Taxes (Includes delinquent taxes) | YoY increase % | Salaries and Benefits | YoY increase % | Coverage | Salaries, Benefits and Other Employee Costs | Coverage | All Department Costs | Coverage |
|---|---|---|---|---|---|---|---|---|---|---|
| | FY 2020 | 1,619,603.00 | | 6,998,444.34 | | 23% | 7,060,116.99 | 23% | 9,829,583.96 | 16% |
| | FY 2021 | 1,788,268.00 | 10% | 6,692,415.88 | -4% | 27% | 6,766,263.41 | 26% | 9,529,849.71 | 19% |
| | FY 2022 | 2,146,863.00 | 20% | 7,849,640.73 | 17% | 27% | 7,949,786.84 | 27% | 11,262,080.09 | 19% |
| | FY 2023 | 2,284,426.00 | 6% | 9,420,194.40 | 20% | 24% | 9,541,834.56 | 24% | 13,238,888.96 | 17% |
| | FY 2024 | 2,804,527.00 | 23% | 10,040,591.14 | 7% | 28% | 10,192,551.13 | 28% | 14,484,367.42 | 19% |
| Projected | FY 2025 | 3,358,424.00 | 20% | 10,836,064.00 | 8% | 31% | 10,965,543.76 | 31% | 13,766,897.04 | 24% |
| Budgeted | FY 2026 | 3,930,134.00 | 17% | 11,259,667.00 | 4% | 35% | 11,452,645.00 | 34% | 16,839,692.00 | 23% |
| | | | | | | | | | | |
| Total increase from FY 2020 to FY 2026 | | | 143% | | 55% | | | | | |

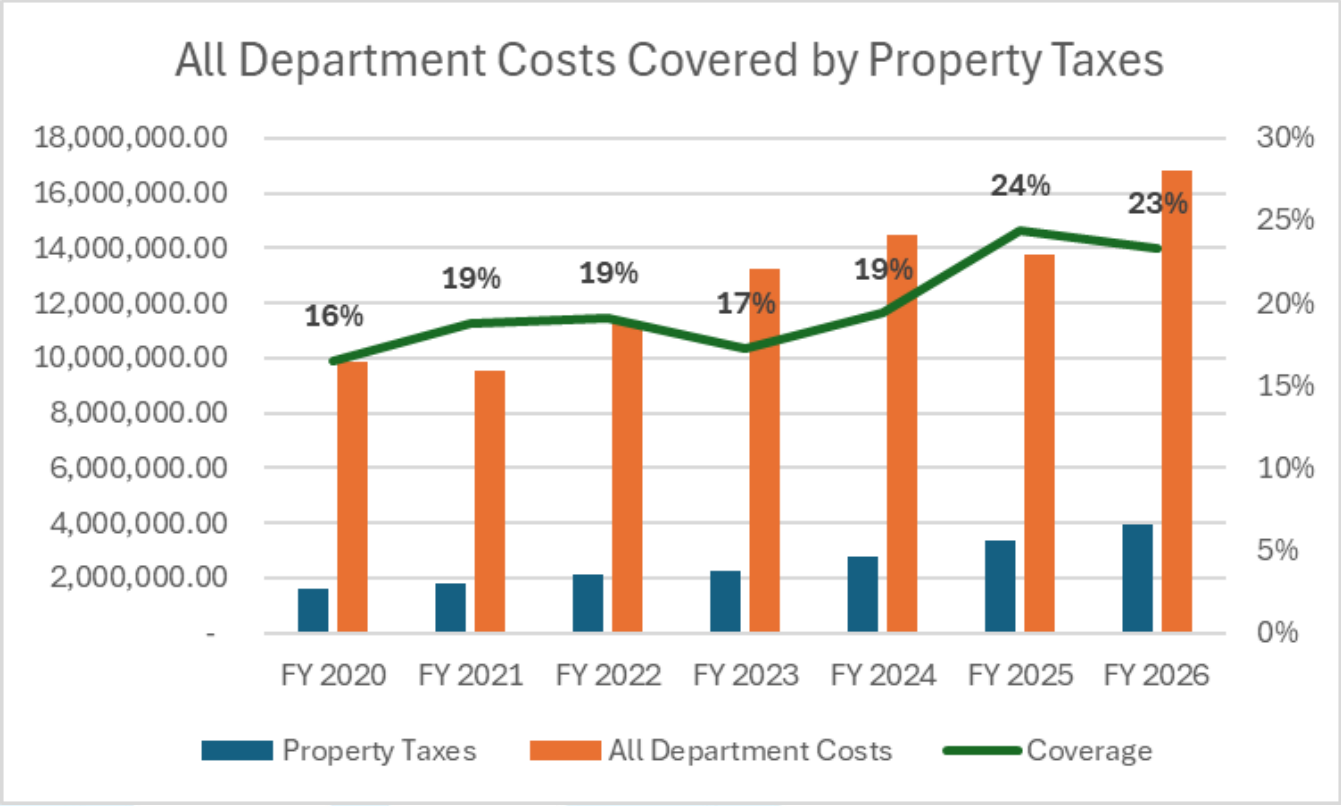
| | | Sales Tax | YoY increase % | Salaries and Benefits | YoY increase % | Coverage | Salaries, Benefits and Other Employee Costs | Coverage | All Department Costs | Coverage |
|---|---|---|---|---|---|---|---|---|---|---|
| | FY 2020 | 4,379,241.00 | | 6,998,444.34 | | 63% | 7,060,116.99 | 62% | 9,829,583.96 | 45% |
| | FY 2021 | 5,284,326.00 | 21% | 6,692,415.88 | -4% | 79% | 6,766,263.41 | 78% | 9,529,849.71 | 55% |
| | FY 2022 | 6,104,248.00 | 16% | 7,849,640.73 | 17% | 78% | 7,949,786.84 | 77% | 11,262,080.09 | 54% |
| | FY 2023 | 6,452,699.00 | 6% | 9,420,194.40 | 20% | 68% | 9,541,834.56 | 68% | 13,238,888.96 | 49% |
| | FY 2024 | 6,603,896.00 | 2% | 10,040,591.14 | 7% | 66% | 10,192,551.13 | 65% | 14,484,367.42 | 46% |
| Projected | FY 2025 | 6,961,211.00 | 5% | 10,836,064.00 | 8% | 64% | 10,965,543.76 | 63% | 13,766,897.04 | 51% |
| Budgeted | FY 2026 | 7,260,542.00 | 4% | 11,259,667.00 | 4% | 64% | 11,452,645.00 | 63% | 16,839,692.00 | 43% |
| | | | | | | | | | | |
| Total increase from FY 2020 to FY 2026 | | | 59% | | 55% | | | | | |

# S&B Covered by Property Taxes

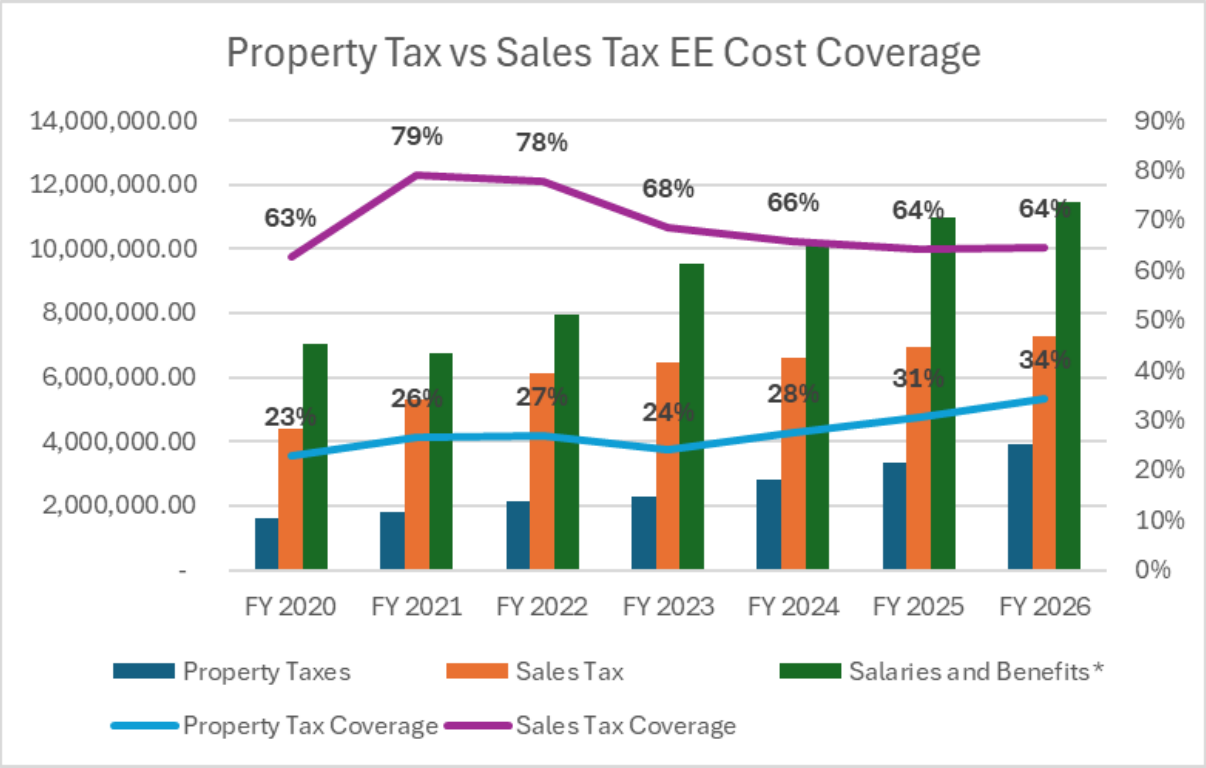



*Includes other costs such as uniforms and training.

# Department Costs Covered by Property Taxes



# Department Costs Covered by Property Taxes




- Total Sales and Property Taxes cover EE costs.
- The City must rely on Other Revenues such as Franchise Tax, Fines and Permit fee to cover all other GF costs (acknowledging fungibility).

# Affect of eliminating HLP dividend

## General Fund (10)

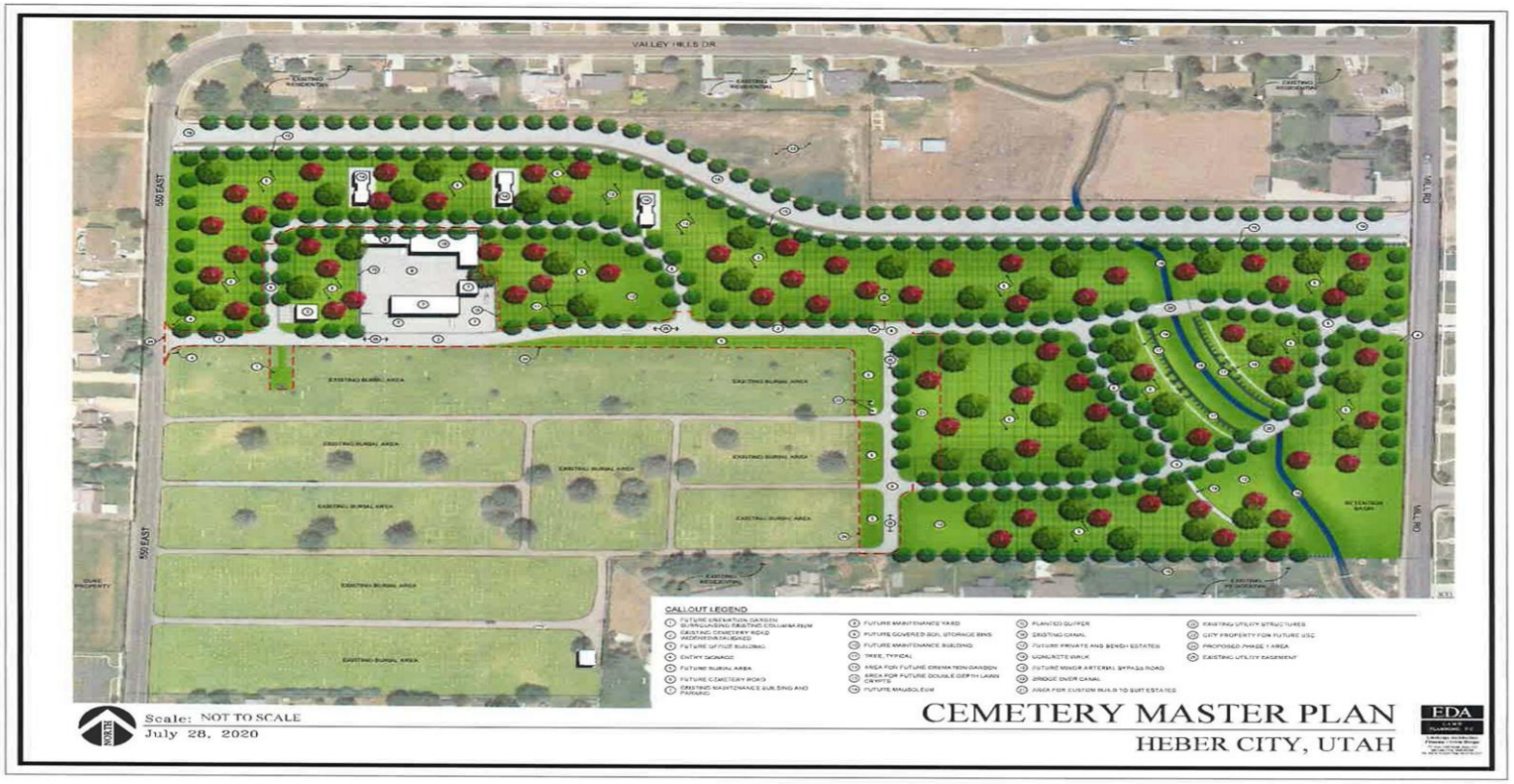
The General Fund is the primary operating fund of Heber City and is classified as a major fund. It accounts for the financial resources and expenditures associated with the City's core governmental services, including engineering, planning, building, streets, public safety, parks, cemetery, and general 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 | $6,808,448 |
| Revenues | $16,367,839 | $16,021,404 | $15,668,238 | $16,740,831 | $17,673,682 |
| Expenditures | $15,823,642 | $15,037,564 | $15,668,238 | $16,990,831 | $17,962,251 |
| Total Revenues Less Expenditures: | $544,197 | $983,840 | $0 | -$250,000 | -$288,569 |
| Ending Fund Balance: | $6,082,555 | $7,040,685 | $7,058,448 | $6,808,448 | $6,519,879 |

- Deficits indicate an expectation of using unassigned fund balance.
- FY26 Projected Fund Balance of 36.9% is 1.9% above statutory limit of 35%

# Cemetery Update



# Cemetery Update



# Columbarium Update



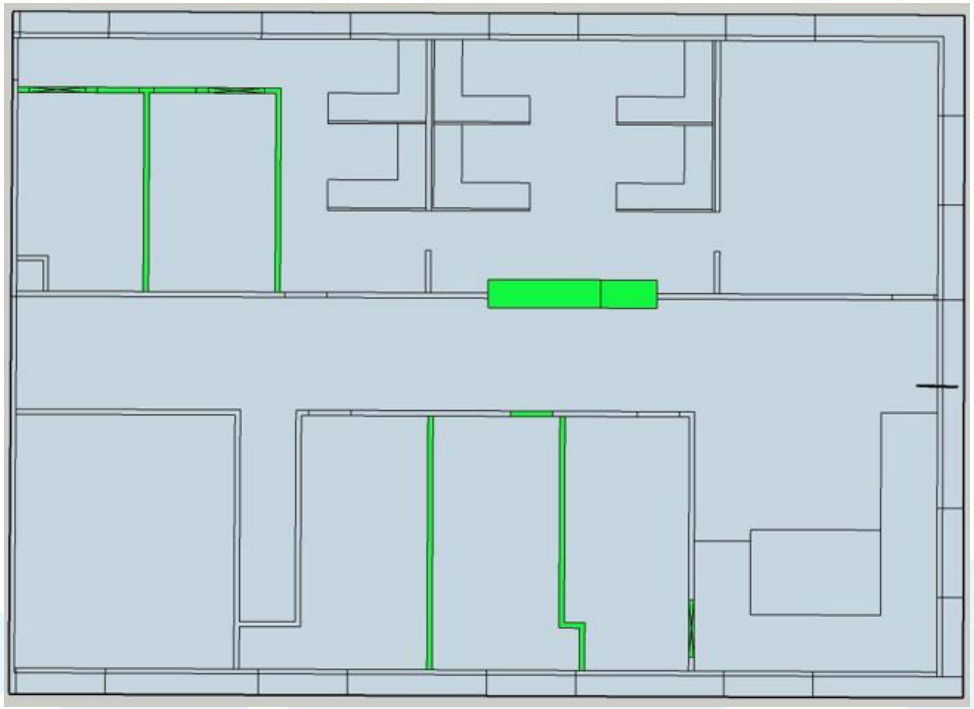






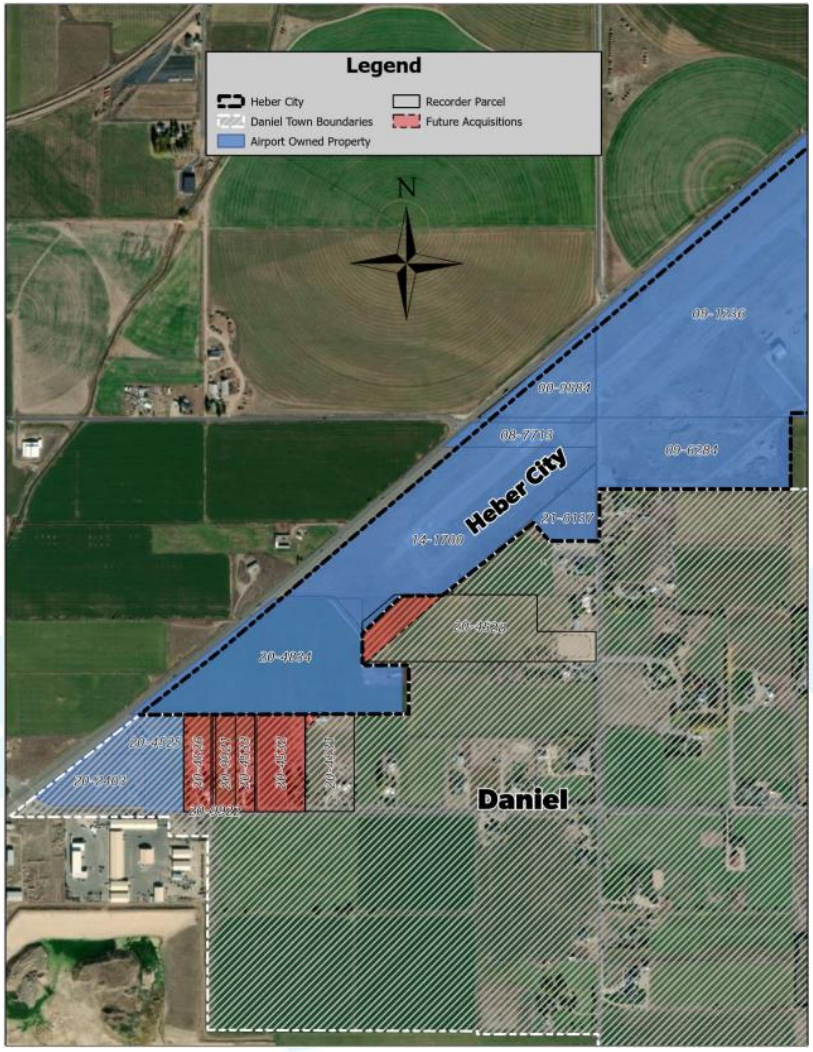


# 2nd Floor Remodel Concept Plan



- Maintains an office for Mayor and City Prosecutor
- Create offices for CD Director, Chief Building Official and Planning Manager
- One-stop customer service counter
- Facilitate a combined community dev department (Building and Planning)

# Airport Land Acquisitions



# PEHP Transition

- Deductible rollover date moved to June 30th
- Initial increase is 9.8%
- Year-two renewal (July ’26 – June ’27) is 7.2%

# Cost of 9-Step Implementation

- $137,000
  - Cost does not include FICA, URS, WC…
  - The cost assumes increases will occur on employee's anniversary date. Implementation will be refined to ensure fairness.
  - Regardless of step – all employees receive the 2.8% COLA increase.
  - Estimated cost to stay on traditionally January - 3% (1.5% annual) merit increase: $72,000.

# Accident Numbers and Costs

Heber City's current Experience Modification Factor (EMOD) is 1.26

What Is a "Good" EMOD/EMR Score?

- EMOD = 1.00: Average risk (baseline)
- EMOD < 1.00: Better-than-average safety performance (fewer claims)
- EMOD > 1.00: Worse-than-average performance (higher claims)

# Safety Incentive and 9-Step Details

# Staff Direction

- Do you approve of the revenue assumptions?
- Staffing
  - What requests would you like to Approve, Deny or Delay?
- Capital Improvement Plan
  - What requests would you like to Approve, Deny or Delay?
- Would you like increase business license fee rates?
- Do you approve the PEHP transition plan including year two increase of 7.2%
- Suggested modifications to cover the $250,000 deficit from removing HL&P dividend?
- Do you want to consider a property tax increase through the Truth-in-Taxation process?
- What else?

# Heber City Council Staff Report

**MEETING DATE:** 5/6/2025

**SUBJECT:** Public Hearing for Harvest Village Public Infrastructure District (PID) No 1 and No 2

**RESPONSIBLE:** Tony Kohler

**DEPARTMENT:** Administrative

**STRATEGIC RELEVANCE:** Community Development

## SUMMARY

Harvest Village has petitioned Heber City for the creation of 2 Public Infrastructure Districts (PID) encompassing 38.842 acres. A PID is a tool authorized by the State of Utah created to assist in the payment of development infrastructure. As part of the process for approving a PID, the state requires the City hold a public hearing. The public hearing on May 6, 2025 has been noticed in writing to all impacted property owners, a sign on the property, notice on the PMN website, City website and public buildings in the City.

## RECOMMENDATION

Staff recommends Council hold the public hearing and Council provide feedback on the proposed public benefits portion of the PID in Exhibit 4 of the Governing Document so staff can work with the petitioner to finalize the PID documents for approval by Council at a future meeting through adoption of a resolution.

## BACKGROUND

The City has adopted a PID Policy which provides policy guidance for the creation of PIDs, attached for reference. Zions Bank Public Finance provided a presentation for the February 1, 2022 Jordanelle Ridge PID consideration that has been updated to address Harvest Village and describe the basics of PIDs, attached for reference.
Some key considerations from the PID policy include:

- Preserve the open lands that surround Heber
- Create friendly neighborhoods and centers that focus homes, jobs, shopping, and recreation into places where Heber residents and others can gather and interact regularly

- Enhance and strengthen downtown – the heart of the Heber community
- Grow, promote, and diversify recreational opportunities

Other considerations include:

- Encourage housing variety that results in an increase of attainable residences for those making near or less than the area median income
- Provide housing options, both “for sale” and “for rent,” for employees in industries such as education, government, etc.
- Create opportunities for sustainable and environmentally focused developments

The petitioners have submitted the required petition, letter of intent, $2,000 Letter of Intent Fee, $5,000 Governing Document Fee and proposed Governing Document.

**DISCUSSION**

The Letter of Intent, Petition and Governing Documents conform to the requirements of the City's adopted PID Policy. Staff convened as the District Advisory Committee (DAC) on April 15 and April 17 and reviewed the submitted documents. The DAC requested the petitioner make changes to the public benefits portion of the Governing Document in Exhibit 4 to reflect a 5% Public Benefit. The attached PowerPoint Presentation summarizes the proposed PID.

**FISCAL IMPACT**

None. Petitioner has paid the appropriate fees and is responsible for costs associated with drafting, filing and recording the PID documents.

**CONCLUSION**

A public hearing is a required process for the creation of a Public Infrastructure District.

**ALTERNATIVES**

N/A

## POTENTIAL MOTIONS

N/A

## ACCOUNTABILITY

**Department:** Administrative
**Staff member:** Tony Kohler, Community Development Director

## EXHIBITS

1. Harvest Village PID Pres
2. 2021-09 PID Policy
3. Petition-HarvestVillagePIDNos.1-2_3.14.2025
4. Letter_of_Intent_Harvest_Village_PID_3.14.2025
5. Harvest Village PIDs 1-2 Governing Document Council Draft 5-1-25

HEBER CITY
EST 1889
PLANNING

# PUBLIC HEARING:
# Harvest Village Petition for a Public Infrastructure District

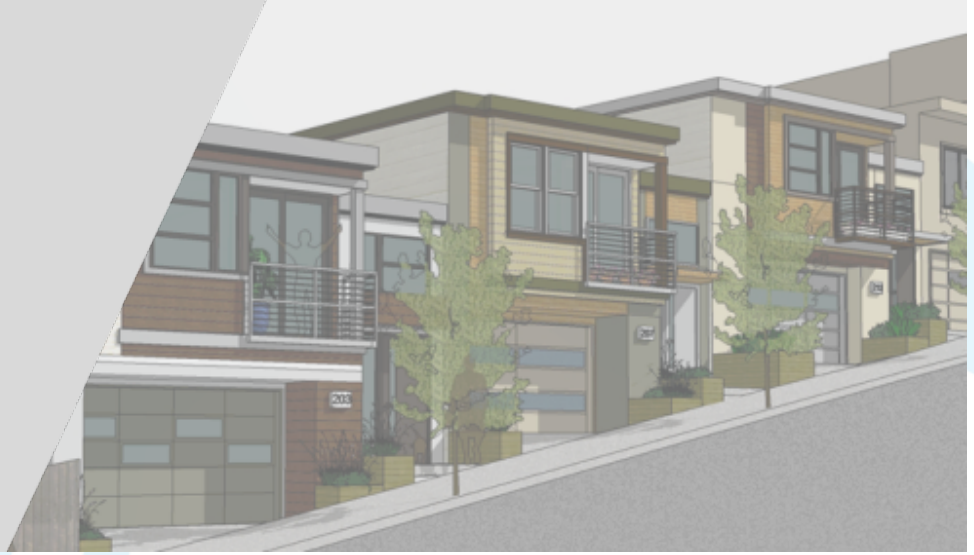
Slide Show adapted from Marcus Keller's (Zions Bank Public Finance)
Presentation to Heber City Council on February 1, 2022

May 6, 2025

# Public Infrastructure District Act

- Pay for significant upfront development costs
- Cities/Counties create
- Legally separate governmental entity
- PID issues debt
  - Not a debt of the City/County
- Secured by:
  - Property taxes within PID
  - Assessments



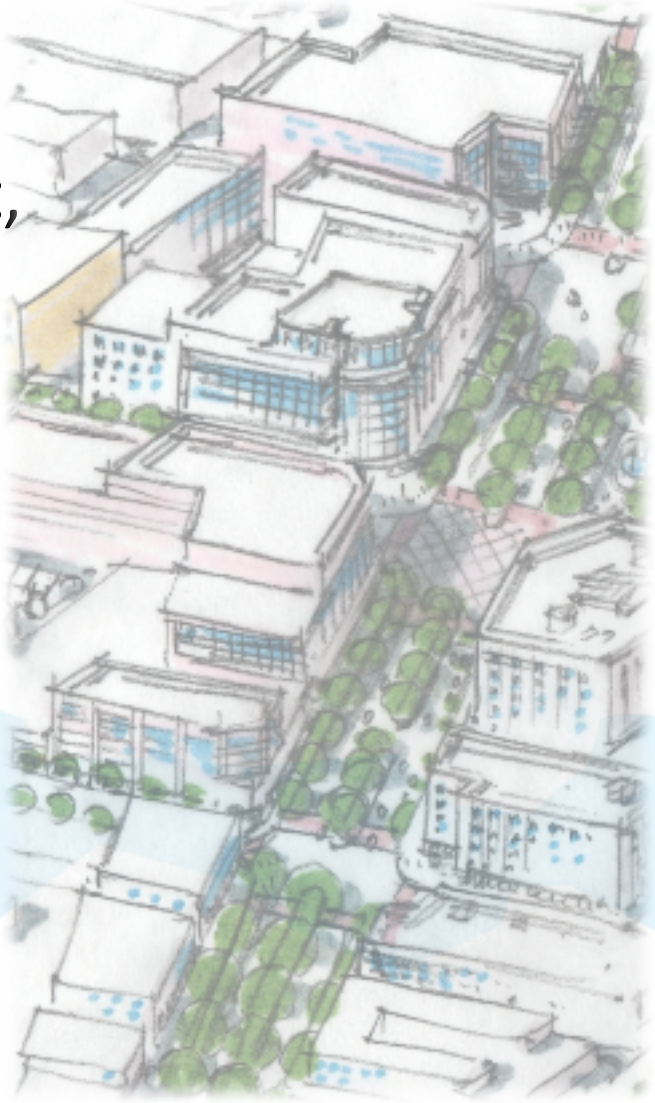


# PID Creation

- 100% of registered voters and/or property owners
- City or County creates with specified limitations
  - Limitations should be thoroughly vetted by advisor and bond counsel
  - Mill levy, maximum indebtedness, final term, etc.
- Governing Document acts as a “master” agreement with interlocal spelling out specific interactions between creator and PID
- Board selected from initial property owners and elected thereafter as property owners become more diversified

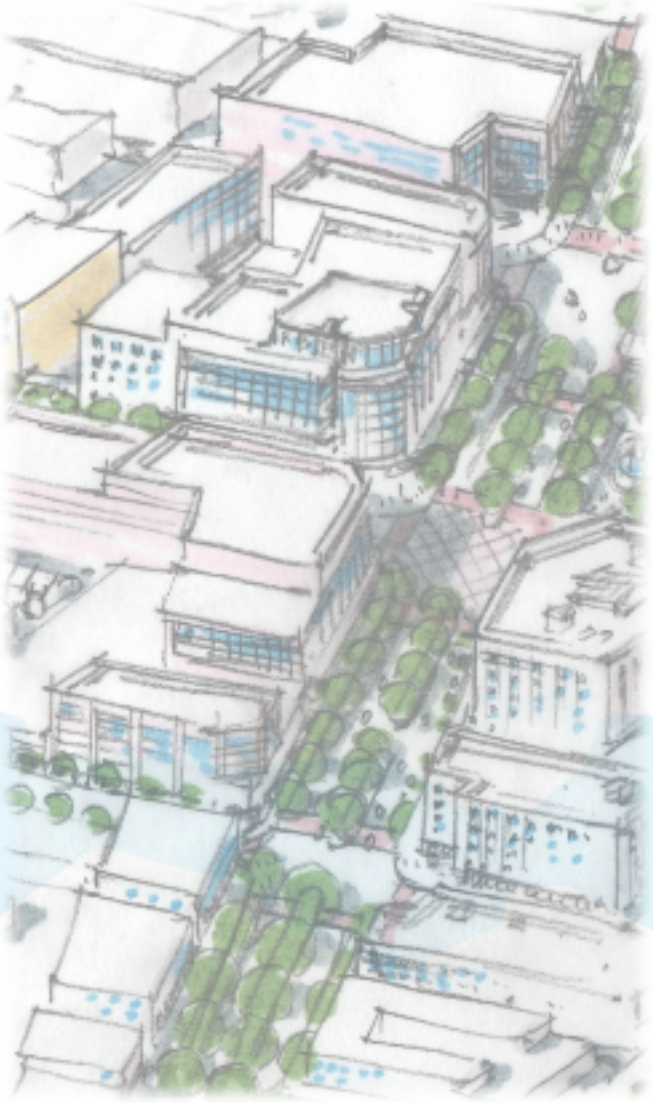
# PID Property Tax

- Limited at time of creation
- As value changes and project builds out, the tax rate remains constant
- Statutorily capped at .015
- Typical rate for primary residential between .004 - .006
- Dedicated for debt repayment, no ongoing operating expenses other than legal, financial, audit, etc.



# Operations Costs and Ownership

- PID does not own or operate infrastructure
- Interlocal created/Cooperation agreement to determine ownership and operation of infrastructure
- No PID funds used for operations costs



# PID: Things to consider

- Statute sets outer limits, Governing Document sets tighter constraints
- City/County
  - Dictate: levy limits, indebtedness, timing, terms, lifespan, allowance of subordinate debt
  - Allow combination with TIF or other tools
- What benefits does the Creating Entity or Resident get out of the PID?
  - Additional parks and trails
  - Reduced buy-in costs
  - End-product above and beyond requirements



# General Q&A

- Q&A
  - Will existing residents ever have to pay for the PID bonds?
    - No, only owners inside the PID boundaries are responsible to pay for the PID bonds.
  - Can the PID annex my property into its boundaries?
    - No, all land that is brought into the PID requires 100% approval of the property owners.
  - Is the PID just a financing tool to enrich developers?
    - It can be if it is not vetted carefully by the City. The City has the power to dictate what the PID can be used for, and if done correctly a PID can bring value to the City, the Residents, and the Developer.
  - Will future residents be aware they are moving into a PID?
    - Future residents will have extensive disclosure to ensure they know they are moving into a PID area with a higher property tax.

# General Q&A

- Q&A Continued…
  - How can a PID help the City and the Residents?
    - The PID value is derived by bringing cheaper financing (tax-exempt bonds) to the developer and allowing them to build master planned communities instead of gradually building their development over time. The value that is generated from cheaper financing is shared between all the parties.
  - How does the PID pay for this financing?
    - The PID is given authority to have a limited property tax in the area that is inside its boundaries. Residents outside of the PID are not subject to this additional property tax. The max property tax is determined by the City and can never be increased (unless it comes back to the City through the entire PID process) regardless of the success or failure of the Project.
  - How high is the additional property tax in the PID?
    - The max property tax is determined by the City and can never be increased (unless it comes back to the City through the entire PID process) regardless of the success or failure of the Project. Typically for residential projects we see between 4 – 6 mills (.004 - .006) of limited tax requested by the PID.

# General Q&A

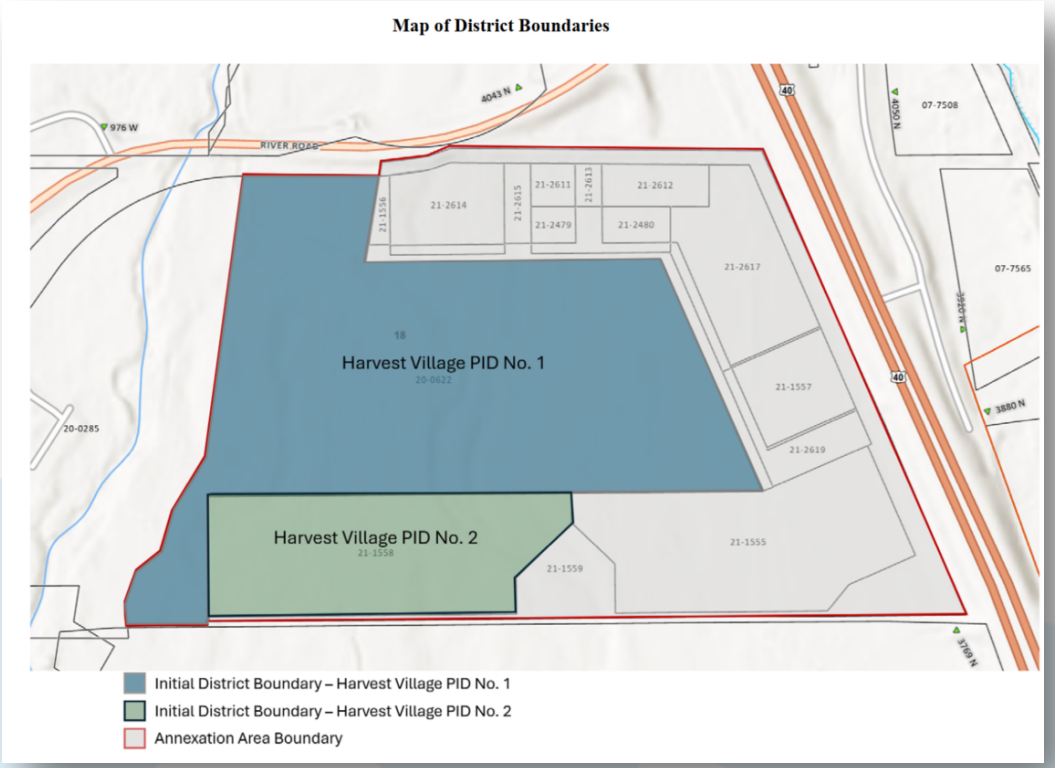
- Q&A Continued…
  - What can the PID use the financing?
    - Only public infrastructure can be built with PID bonds. Anything that is paid for by the PID must be public infrastructure and will be given to the City to own and operate. A few examples of public infrastructure include Parks, Trails, Utilities, Roads, Parking Structures, Open Space, Ice Ribbon etc.…
  - How long does the PID last?
    - The PIDs sole purpose is to issue debt for public infrastructure and pay for that debt over the life of the bonds. Once the bonds are paid off the PID will dissolve and will no longer collect the additional property tax. Typically, this is anticipated to be for 30 years but could be up to 40 if there are delays in the Project.
  - Why would someone want to move into a PID?
    - People may be willing to pay a higher property tax in order to live in a master planned community with amenities.

# PID Petitioners

- Neil Goldman
- Andy Dorobek
- David French

# Harvest Village PID Summary

- Area: 38.842 acres
- Districts: 2
- Estimated Public Improvement Cost: $25 million
- Max Mil levy: 0.0050 per dollar of taxable property
- Public Improvements: roads, water, sewer, electrical, storm drains
- Development: 62 condos, 140 townhomes, 130 workforce units, 100,000 square feet of retail, restaurant & 86 key hotel



# Proposed Mil Levy

| | 2024 Final Adopted Rate |
|---|---|
| Wasatch County | 0.001134 |
| Multicounty Assessing & Collecting Levy | 0.000015 |
| County Assessing & Collecting Levy | 0.000110 |
| Wasatch County School District | 0.006255 |
| Heber City | 0.000771 |
| Wasatch County Fire Protection SSD | 0.000158 |
| Wasatch County Special Service District No. 21 | 0.000413 |
| Central Utah Water Conservancy District | 0.000400 |
| Total Tax Rate | 0.009256 |
| Proposed PID Mill Levy | 0.005000 |
| **Proposed Total New Tax Rate** | **0.014256** |

# Disclosure Requirements

- Governing Document on file with the City,
- Bolded statement on maximum property tax of “$500 per $100,000 of taxable value” for the duration of the Bonds
- Subdivision plat and CC&Rs required to include notice of the PID’s maximum property tax impact

# Harvest Village PID Public Benefits

- Power
- Secondary Water
- Sewer
- Culinary Water
- Storm Drain
- Roads
- 5% Public Benefit Set Aside for:
  - Transit Center & Multi-Modal Integration
  - Public Art Program
  - Plaza-Wide WiFi Access
  - Perimeter Trail Enhancements
  - Creek & Pond Connectivity Features

| Estimate of Probable Costs | |
|---|---|
| Overall Rough Grading | $ 13,023,420.30 |
| Utilities (Water, Sewer) | $ 8,116,123.87 |
| Site Roadway | $ 4,082,134.80 |
| River Road Expansion | $ 1,881,381.18 |
| Earthwork | $ 1,879,992.38 |
| | $ 28,983,052.50 |

# Harvest Village PID Next Steps

- May 6 : Formal Public Hearing is held to receive public input
- Following Public Hearing
  - Governing Documents finalized with any changes
  - Petition is certified by City Recorder showing 100% of landowner consent
- May 20/June 3 City Council Meeting (TBD depending upon changes)
  - Resolution to approve Governing Document is adopted by City Council and creating Public Infrastructure Districts
- After Council Approval
  - The PIDs legal counsel will submit creation documents to Lt. Governors office to issue certificates of creation for  the PIDs.

**RESOLUTION NO. 2021-09**

**A RESOLUTION APPROVING A POLICY REGARDING THE PROCESS AND CRITERIA THE CITY WILL UTILIZE IN CONSIDERATION OF APPLICATIONS FOR THE CREATION OF PUBLIC INFRASTRUCTURE DISTRICTS**

**WHEREAS,** Title 17B and Title 17D, Chapter 4 of the Utah Code allows for the creation of Public Infrastructure Districts (PIDs) by the City upon consent of the property owners and registered voters within the boundaries of the PID; and

**WHEREAS,** the City anticipates receiving petitions and requests for the creation of one or more PIDs within the City and desires to establish a process and criteria for the evaluation of such petitions and requests; and

**WHEREAS,** the City staff has worked with its special counsel for PIDs, Gilmore & Bell, P.C. and its municipal advisor, Zions Public Finance, Inc., to develop a PID policy as contained in Exhibit "A"; and

**NOW, THEREFORE, BE IT RESOLVED** by that the City Council of Heber City, Utah hereby adopts Resolution No. 2021-09 approving the Policy Statement: Establishing Public Infrastructure Districts as contained in Exhibit "A" to be utilized in consideration of applications for the creation of PIDs.

**ADOPTED AND PASSED** by the City Council of Heber City, Utah, this 6th day of July 2021. This Resolution shall become effective upon adoption and passage by the City Council.

HEBER CITY
A Utah Municipal Corporation

_____
Kelleen Potter, Mayor

ATTEST:

_____
Trina Cooke, City Recorder (city seal)

**EXHIBIT "A"**

# HEBER CITY POLICY STATEMENT:
# ESTABLISHING PUBLIC INFRASTRUCTURE DISTRICTS

This policy statement addresses the criteria under which Heber City will consider applications for proposed Public Infrastructure Districts (the "District"). Compliance with these criteria shall not obligate the City to approve formation of the District. The Governing Document will be subject to approval by the City in both form and substance. The criteria are intended to serve as guidelines for the review of letters of intent and Governing Documents.

The purpose of the Public Infrastructure District (PID) tool is to fund infrastructure. Initial, upfront costs of development can be significant, and the PID tool partially alleviates these costs. In addition, the relative cost savings associated with the funding is intended to help expedite development, create more desirable properties with notable amenities, and permit for development where typical market conditions may not permit construction. Ultimate PID costs are paid for by the end user, and PID financing is not a financial obligation of the jurisdictional entity. Consequently, Heber City Corporation is not responsible for debt payments associated with any approved Public Infrastructure District.

For Heber City, the PID tool may help to accomplish key considerations of the city vision. As captured in the "Envision Heber 2050" comprehensive plan, Heber has adopted the following framework in relation to development:

- Preserve the open lands that surround Heber
- Create friendly neighborhoods and centers that focus homes, jobs, shopping, and recreation into places where Heber residents and others can gather and interact regularly
- Enhance and strengthen downtown – the heart of the Heber community
- Grow, promote, and diversify recreational opportunities

In addition to these central guidelines contained in the "Envision Heber 2050" visioning efforts, the city intends to further foster some of the following development framework:

- Encourage housing variety that results in an increase of attainable residences for those making near or less than the area median income
- Provide housing options, both "for sale" and "for rent," for employees in industries such as education, government, etc.
- Create opportunities for sustainable and environmentally focused developments

Proposed Public Infrastructure Districts (PIDs) will be evaluated on the criteria to follow, with consideration for their ability to further the above intentions of Heber City. This policy statement is divided into three sections:

1. **Process for applying including fees charged**
2. **The City's decision-making criteria**
3. **Governing Document requirements**

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## I. Process and Fees

Any proposed Public Infrastructure District will be considered in relation to the best interests of the City. Such interests include using the most appropriate financing mechanism for the type and magnitude of the improvements to be financed and appropriate governance mechanism. If through the review process, a Public Infrastructure District is determined to be the most appropriate mechanism, the process, the criteria, and requirements provided herein will apply, unless otherwise waived by the City.

A. Letter of intent to form a Public Infrastructure District

The applicant shall submit a letter of intent containing the following information in summary form. This letter will be used by staff to make a preliminary determination about the appropriateness of a District and must be submitted prior to submittal of a draft Governing Document. A positive staff response to the Letter of Intent does not assure approval of the Governing Document.

Letter of Intent contents:

1. Description of District area including size, location, area context (significant natural and man-made features, major public improvements, adjacent development), development history, and proposed development;

2. Description of proposed development within the boundaries of the proposed District including general distribution of land uses and densities and phasing of development;

3. Summary of needed infrastructure, services and facilities:

    a. Currently expected development scenario;

    b. Required local and regional infrastructure and facilities for such development;

    c. Regional and local infrastructure the proposed District is to provide;

    d. Estimated construction costs for the proposed District improvements;

    e. General description of phasing of construction based on development projections;

    f. Anticipated maximum or fixed maximum mill levy required to meet debt service of the District;

    g. Analysis of proposed mill levies in light of outstanding debt and mill levies of other taxing entities affecting the area; and

    h. A sample plan of finance depicting the possible sources and uses of funds for the District.

    i. A summary overview of the differences between the proposed development *with* a Public Infrastructure District in place and the plan *without* a Public Infrastructure District. This will identify key components of the proposed development that are made feasible by the approval of a district.

4. Proposed timeline for District creation.

5. Acknowledgement that a consent must be signed prior to the hearing date for the governing document by all property owners and registered voters, if any, within the proposed District boundaries approving of the creation of the proposed District and consenting to the issuance of debt in an amount sufficient for the proposed plan of financing.

6. Disclosure of any conflicts of interest between the applicant and the officers and employees of the City.

7. Copies of signed engagement letters between the applicant and applicable consultants and legal counsel retained by the City and/or the proposed District whereby applicant agrees to pay fees related to the review of the application and governing document.

B. Review Process

1. The District Advisory Committee ("DAC") is a City committee that advises the Mayor, City Council and other policy-makers about district issues. The DAC includes representatives of the departments of [Community Planning and Development, Law, Revenue, Public Works and Budget and Management,] as well as other agencies as needed.

   The DAC will review the letter of intent utilizing these criteria to determine whether or not to direct the applicant to proceed with preparation of a draft Governing Document for submittal. Conceptual approval does not assure approval of the governing document.

C. Governing Document

1. If the concept for the District as contained in the letter of intent is approved, the City staff will work jointly with applicant and legal and financial advisors to submit a draft Governing Document to the City DAC.

2. The draft Governing Document will be reviewed by the DAC for compliance with the criteria and requirements contained herein. The DAC will discuss with appropriate policy-makers issues that arise during this drafting period to have such issues resolved.

3. The final Governing Document will be forwarded to City Council for action through the standard City and statutory processes.

D. Fees

No request to create a Public Infrastructure District shall proceed until the fees set forth herein are provided for. All checks are to be made payable to Heber City Corporation and sent to the City Manager's Office. Payment of fees does not obligate Heber City Corporation to approve Letters of Intent, Governing Documents, of formation of the District.

1. Letter of Intent: A Letter of Intent is to be submitted to the City Manager's Office and a $2,000 fee shall be paid at the time of submittal of the Letter to cover the cost of staff review.

2. If the applicant proceeds to the submittal of a Governing Document an application fee of $5,000 shall be submitted concurrent with the draft Governing Document.

3. Other Expenses: In the event the costs of review exceed the application fee, the applicant for a District shall pay all reasonable consultant, legal, financial advisor, and other fees and expenses incurred by the City in the process of reviewing the draft Governing Document prior to adoption and other such fees and expenses as may be necessary to interface with such District. All such fees and expenses shall be paid within 30 days of receipt of an invoice for these additional fees and expenses.

**II. Criteria for Evaluating Proposed Public Infrastructure Districts**

A. Public Benefit

Formation of a District bestows certain benefits on the District's proponents and is expected to provide public benefit consistent with the Creating Entities policy goals. Components of public benefit to be considered may include:

1. Resulting development that is in conformance with the Municipality's Comprehensive Plan ("Envision Heber 2050") and all applicable supplements;

2. Provision of and/or contribution to needed regional and sub-regional infrastructure;

3. Sustainable design including multimodal transportation, water conserving landscape design, thoughtful development phasing, green building design, and formation of and participation in transportation management programs;

4. Mixed-use development that includes a variety of housing types and prices, a range of employment opportunities, retail and consumer services, and civic amenities; and

5. High quality site and building design, including street connectivity, multimodal street design, durable construction materials, and pedestrian-friendly building design.

B. Evaluation Criteria

These criteria provide thresholds for consideration. Compliance with some or all of these criteria is desired; however, alternative approaches may be considered.

1. Districts should not include land that is already included within the boundaries of another public infrastructure district without express provision in an adopted Governing Document. In such cases, the relationship with the existing districts must be addressed in the Governing Document.

2. A District planning to levy more than 10 mills of tax in the District for repayment of limited tax bonds will not be considered without sufficient justification as to why additional mills

are necessary and reasonable for the development.

3. There must be a demonstrated public benefit directly resulting from the creation of the District and its undertakings as described in the Governing Document.

C. Evaluation of Applicant

The following criteria relating to the applicant and the development will be considered:

1. Historical performance of the applicant (within and outside of the City);

2. The current proposed plan of finance of the District;

3. The current development plans relationship to the master plans of the City; and

4. The regional, economic development, or overall benefits to the City from the proposed plan of finance.

**III. Governing Document Requirements**

In addition to statutory requirements, a Governing Document memorializes the understandings between the District and the City, as well as the considerations that compelled the City to authorize the formation of the District. The Governing Document for the proposed District shall contain and will be reviewed for compliance with the following policies and requirements.

A. District Description

1. Description of District area including size, location, area context (significant natural and man-made features, major public improvements, adjacent development), development history within the proposed district boundaries, and proposed development scenario (land uses by type and intensity and general urban design character).

2. Description of the public benefit resulting from the creation of the District and its undertakings.

3. Itemization and description of all needed infrastructure (both regional and local) and facilities in the District's area.

4. Explanation of the relationship, if any, between the District and any other public infrastructure districts with overlapping boundaries. If more than one district is proposed to be created within an inclusion area, describe how ultimate district boundaries will be determined.

5. Estimated construction costs of such infrastructure.

6. General description of phasing of construction based on development projections and phasing.

7. Provide the following financial plan information:

a. Proforma financial overview of total costs and total revenues from all revenue sources;

b. An example plan of finance showing a proposal of how the proposed financing might take place, recognizing that the actual financing terms and structure will be approved by the board of trustees of the District (the "Board") within the parameters of this Governing Document;

c. Comparison of the mill levies of similar taxing entities in the area;

d. Proposed operating budgets for the District's first three years of existence; and

e. Any other forms of public financing and assistance being sought, including assessment areas.

8. Description of the ultimate ownership and provision for the ongoing operating and maintenance costs for infrastructure.

9. Description of any proposed divisions and an inclusion/exclusion process as appropriate.

10. Proposed governance plan, including Board structure and to transition from appointed Board to elected Board.

B. Requirements and Expectations

1. The planned ownership of the Improvements, including any relationship with an existing statutory district must be addressed in the Governing Document.

2. All debt issued by the District for which a tax is pledged to pay the debt service shall meet the requirements of all applicable statutes.

3. Land, easements or improvements to be conveyed or dedicated to the City and any other local government entity shall be conveyed in accordance with the related standards at no cost to the City.

4. All public infrastructure within the District which will be connected to and owned by another public entity shall be subject to all design and inspection requirements and other standards of such public entity.

5. The District shall not pledge as security any land, assets or funds to be transferred to the City.

6. The District shall be subject to City zoning, subdivision, building codes, and all other applicable City ordinances and regulations. Approval of the Governing Document shall not bind the City to approve other matters which the District or developer may request.

7. The District shall pay all fees and expenses as provided in the Governing Document.

8. The District may not double tax, whether by mill levy, assessment, impact fees, or any combination thereof, any end user for the costs of Improvements.

~~D.~~C. Disclosure and Reporting Requirements

Disclosure of the existence of the District to property owners and potential property owners within the District is important and the following actions to be taken by each District shall be included in the Governing Document.

1. Within 30 days after the formation of the District, the Board shall record a notice with the county recorder:

   a. Containing a description of the boundaries of the District;

   b. Stating that a copy of the Governing Document is on file at the office of the City;

   c. Stating that the District may finance and repay infrastructure and other improvements through the levy of a property tax;

   d. Stating the maximum rate that the District may levy; and

   e. If applicable, stating that the debt may convert to general obligation debt and outlining the provisions relating to conversion.

2. Applicant, homebuilders, commercial developers, and commercial lessors, as applicable, shall be required to disclose the following information to initial resident homeowners, renters, commercial property owners, and/or commercial tenants:

   a. All of the information required under (1)(b) above;

   b. A disclosure outlining the impact of any applicable property tax, in substantially the following form:

   "Under the maximum property tax rate of the District, a primary residence valued at $[insert average anticipated residential property value] would have an **additional annual property tax of $_____** for the duration of the District's Bonds. A business property valued at $[insert average anticipated commercial property value] would have an **additional annual property tax of $_____** for the duration of the District's Bonds."

   c. Such disclosures shall be contained on a separate colored page of the applicable closing or lease documents and shall require a signature of such end user acknowledging the foregoing.

3. At least annually following the formation of the District, the District shall notify (by mail, e-mail, or posting to the District's website) property owners in the District of the existence of the District and of the next scheduled meeting of the Board of the District. Such meeting shall occur at least 30 days and not more than 60 days following the date of the notice. Such notification shall include names and contact information of the Board of Directors and

officers, the address, telephone and fax numbers, and e-mail address of the District, and shall include reference to the existence of a District file maintained by the City as described below.

4. The District shall provide the following information to the City Manager's Office on an annual basis, and the District shall create and maintain a file for public review of the following information.

    a. Annual District budget;

    b. Annual financial report or audit of the District, as applicable under relevant statutory provisions;

    c. Total debt authorized and total debt issued and presently planned debt issuances;

    d. Names and terms of Board members and officers and progress towards milestones required for transition to elected Board;

    e. Rules and regulations of the District regarding bidding, conflict of interest, contracting, and other governance matters, if changed;

    f. List of current interlocal agreements, if changed (to be delivered to the City upon request);

    g. List of all current contracts for services or construction (to be delivered to the City upon request);

    h. Official statements of current outstanding bonded indebtedness, if not previously received by the City;

    i. Current approved Governing Document, if changed; and

    ~~j.~~ District Office contact information.

5. The following shall be considered significant changes to the Governing Document, thereby requiring approval by the City:

    a. Exclusion or inclusion of property without Governing Document and Statute required approvals;

    b. Change in the maximum mill levy;

    c. Consolidation with any other district; and

    d. Change in the dissolution date.

***Submittal Instructions***

All letters of intent, draft Governing Documents, annual financial information, and additional documents and requested information should be submitted to the City Manager's Office:

Heber City Corporation

75 North Main Street

Heber City, Utah 84032

435-657-788

**PETITION REQUESTING THE CREATION OF PUBLIC INFRASTRUCTURE DISTRICTS IN HEBER CITY, UTAH**

March 14, 2025

Heber City Corporation
City Manager's Office
Attn: Matt Brower, City Manager
75 North Main Street
Heber City, Utah 84032

The undersigned (the "Petitioner") hereby request Heber City, Utah (the "City") to create Harvest Village Public Infrastructure District No. 1 and Harvest Public Infrastructure District No. 2 (the "Districts") pursuant to the Special District Act, Title 17B, Chapter 1, Utah Code Annotated 1953 and the Public Infrastructure District Act, Title 17D, Chapter 4, Utah Code Annotated 1953 (collectively, the "Act"). The Petitioner requests Districts in order to assist in the financing of public infrastructure relating to the construction of the Harvest Village mixed use commercial development (the "Development"). For additional information regarding the Districts and this request, please see the Letter of Intent submitted to the City on March 14, 2025

## I. Petitioner:

Neil Goldman, on behalf of Angstrom Development Group LLC
1225 Deer Valley Dr Ste #201
Park City, UT 84060
(512) 560-4216

Neil Goldman is the designated as the contact sponsor of the Petitioner. There are no registered voters residing within the proposed Districts boundaries or the annexation area.

## II. Proposed District Boundaries

The Petitioner request the Districts be comprised of the boundaries as further described in Exhibit A. Additionally, in accordance Section 17D-4- 201(3) of the Act, the Petitioner requests the City approve the annexation or withdrawal of all or a portion of a 38.842-acre area comprising the proposed (the "Annexation Area") into or from the Districts upon consent, if any, by the owners and registered voters, if any, within such parcel or a portion thereof. See Exhibit A for a map of the proposed Districts Boundaries.

## III. Requested Service

The Petitioner requests the Districts be created for the purpose of financing the construction of public infrastructure relating to the Development, as permitted under the Act, including, but not limited to the construction of a right-of-way, all as shall be further described in a governing document relating to the Districts.

## IV. Board of Trustees

The Petitioner proposes that the Board of Trustees for the Districts be initially composed of 3 members appointed by the City and comprising of property owners, their agents, or officers, as follows:

(a) Neil Goldman
neil@angstrom-dev.com

(b) Andy Dorobek
andy@angstrom-dev.com

(c) David French
dfrench@planethomeliving.com

## V. Petitioner Representations

The Petitioner hereby represents and warrants that:

(a) Neil Goldman, Andy Dorobek and David French are authorized to sign on behalf of the Petitioner;

(b) The Petitioner is the sole owners of the real property included within the Districts boundaries;

(c) This Petition is signed by 100% of the surface property owners of real property within the Districts boundaries;

(d) The Petitioner will not include any portion of the Annexation Area into the Districts without the consent of 100% of the surface property owners thereof and registered voters, if any, residing within such area;

(e) There are no registered voters residing within the Districts Boundaries; and

(f) The proposed Trustees listed above are registered voters at their primary residence and are either a property owner or the agent or officer of a property owner.

## VI. Petitioner Consent

The Petitioner hereby consents to:

(a) The creation of two public infrastructure districts within the Districts boundaries;

(b) Neil Goldman acting as the contact sponsor with respect to this Petition;

(c) The annexation of the Annexation Area into the Districts upon the conveyance, if any, of any portion of such area;

(d) A waiver of the residency requirement for members of the Board of Trustees of the District as permitted under Section 17D-4-202(3)(a) of the Act;

(e) A waiver of the entirety of the protest period described in Section 17B-1-213 of the Act pursuant to Section 17D-4-201(2)(b) of the Act;

(f) The issuance by the Districts of bonds repayable through special assessments.

## VII. Electronic Means; Counterparts

This Petition may be conducted by electronic means and executed in several counterparts, including by electronic signature, all or any of which may be treated for all purposes as an original and shall constitute and be one and the same instrument.

Petitioner:

Neil Goldman , **Angstrom Development Group LLC** as property owner

Neil Howard Goldman

By: Neil Goldman

Its: Manager

STATE OF ~~UTAH~~ Texas)

ss:

COUNTY OF Tarrant )

The foregoing instrument was acknowledged before me this 14th day of March, 2025, by Neil Howard Goldman.

Sumner Rawn Wilson II

ID NUMBER
13446766-4
COMMISSION EXPIRES
July 21, 2027

Sumner Rawn Wilson II

My Commission Expires: 07/21/2027

Electronically signed and notarized online using the Proof platform.

**EXHIBIT A**

**DISTRICT AND ANNEXATION AREA BOUNDARY**

**District Boundaries**

***Harvest Village PID No. 1 – Legal Description***

**Parcel 1: 00-0020-0622**

BEGINNING AT A POINT NORTH 89°17’09” WEST 1894.08 FEET ALONG THE SOUTH SECTION LINE AND NORTH 870.95 FEET FROM THE ORIGINAL SOUTH QUARTER CORNER OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; SAID POINT THE CORNER OF A FENCE; THENCE ALONG SAID FENCE THE FOLLOWING EIGHT COURSES; THENCE NORTH 01 °32’49” WEST 120.95 FEET; THENCE NORTH 25°36’52” EAST 90.88 FEET; THENCE NORTH 32°19’33” EAST 120.86 FEET; THENCE NORTH 31°02’53” EAST 135.11 FEET; THENCE NORTH 07°40’04” EAST 313.06 FEET; THENCE NORTH 07°47’31” EAST 142.80 FEET; THENCE NORTH 07°42’05” EAST 92.71 FEET; THENCE NORTH 07°57’21” EAST 88.82 FEET; THENCE ALONG A FENCE ON THE NORTH SIDE OF THE PROPERTY THE FOLLOWING NINE COURSES; THENCE NORTH 84°40’25” EAST 162.95 FEET; THENCE SOUTH 78°19’19” EAST 175.24 FEET TO AN EXISTING HIGHWAY RIGHT-OF-WAY MARKER ALONG STATE ROAD 220 (RIVER ROAD); THENCE NORTH 84°30’01” EAST 196.45 FEET; THENCE NORTH 71°11’32” EAST 46.59 FEET AN EXISTING HIGHWAY RIGHT-OF-WAY MARKER LOCATED ON THE APPARENT OLD SOUTHERLY RIGHT-OF-WAY LINE OF STATE ROAD 220 (RIVER ROAD);THENCE SOUTH 86°47’32” EAST 90.60 FEET; THENCE NORTH 88°41’42” EAST 190.44 FEET; THENCE SOUTH 89°17’10” EAST 180.01 FEET; THENCE NORTH 89°05’02” EAST 52.91 FEET; THENCE SOUTH 89°04’05” EAST 189.48 FEET TO A FENCE FOLLOWING THE WESTERLY RIGHT-OF-WAY LINE OF STATE HIGHWAY 40; THENCE SOUTH 24°19’21” EAST ALONG SAID FENCE AND RIGHT-OF-WAY LINE 683.46 FEET TO AN EXISTING HIGHWAY RIGHT-OF-WAY MONUMENT (175-35.42); THENCE CONTINUING ALONG SAID RIGHT-OF-WAY SOUTH 23°15’01” EAST 456.90 FEET TO A FENCE FOLLOWING THE NORTH BOUNDARY OF THE HUGH SMITH PROPERTY (SAID FENCE LINE ASSUMED TO BE THE NORTHERLY BOUNDARY LINE OF THE HUGH SMITH PROPERTY AS PER ENTRY NUMBER 135991, BOOK 174, PAGES 55-57), THENCE WESTERLY ALONG SAID FENCE THE FOLLOWING SIX COURSES; THENCE SOUTH 89°25’58” WEST 187.50 FEET; THENCE SOUTH 88°57’55” WEST 197.93 FEET; THENCE NORTH 88°10’07” WEST 92.66 FEET; THENCE SOUTH 88°55’51” WEST 139.39 FEET; THENCE SOUTH 89°41’39” WEST 146.28 FEET; THENCE SOUTH 89°26’02” WEST 1231.19 FEET TO THE POINT OF BEGINNING.

LESS THAN AND EXCEPTING PROPOSED PARCEL B, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1246.50 FEET AND NORTH 1747.80 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 08°54’34” EAST 157.68 FEET TO A POINT ON A NON TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1024.93 FEET, OF WHICH THE RADIUS POINT BEARS NORTH 04°09’55” WEST; THENCE EASTERLY ALONG THE ARC OF SAID CURVE 110.50 FEET THROUGH A CENTRAL ANGLE OF 06°10’37”; THENCE NORTH 71°02’57” EAST 52.43

FEET; THENCE SOUTH 89°36’04” EAST 282.28 FEET; THENCE SOUTH 00°35’16” EAST 180.00 FEET; THENCE SOUTH 89°24’44” WEST 467.71 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL C, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 718.76 FEET AND NORTH 1758.78 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 00°35’16” WEST 180.00 FEET; THENCE SOUTH 89°36’04” EAST 333.88 FEET; THENCE SOUTH 23°43’12” EAST 603.61 FEET; THENCE SOUTH 66°16’48” WEST 220.00 FEET; THENCE NORTH 23°43’12” WEST 508.10 FEET; THENCE SOUTH 89°24’44” WEST 169.04 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL D, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1609.57 FEET AND NORTH 885.67 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 00°35’16” WEST 270.00 FEET; THENCE NORTH 89°24’44” EAST 821.66 FEET; THENCE SOUTH 00°35’16” EAST 65.91 FEET; THENCE SOUTH 45°28’32” WEST 176.21 FEET; THENCE SOUTH 00°40’44” EAST 81.83 FEET; THENCE SOUTH 89°24’44” WEST 694.91 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL E, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 790.66 FEET AND NORTH 1174.32 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 89°24’44” EAST 430.63 FEET; THENCE NORTH 66°16’48” EAST 260.00 FEET; THENCE SOUTH 23°43’12” EAST 270.43 FEET; THENCE SOUTH 66°16’48” WEST 163.99 FEET; THENCE SOUTH 39°20’39” WEST 76.97 FEET; THENCE SOUTH 89°24’44” WEST 478.82 FEET; THENCE NORTH 00°35’16” WEST 110.69 FEET; THENCE NORTH 46°39’03” WEST 134.61 FEET; THENCE NORTH 00°35’16” WEST 65.91 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL F, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1246.50 FEET AND NORTH 1747.80 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 89°24’44” EAST 467.71 FEET; THENCE NORTH 00°35’16” WEST 180.00 FEET; THENCE NORTH 89°36’04” WEST 282.28 FEET; THENCE SOUTH 71°02’57” WEST 52.43 FEET TO A POINT ON A NON TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1024.93 FEET, OF WHICH THE RADIUS POINT BEARS NORTH 10°20’32” WEST; THENCE

WESTERLY ALONG THE ARC OF SAID CURVE 110.50 FEET THROUGH A CENTRAL ANGLE OF 06°10’37”; THENCE NORTH 08°54’34” EAST 10.27 FEET TO THE SOUTHERLY RIGHT-OF-WAY OF RIVER ROAD, SAID POINT BEING ON A NON TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1014.93 FEET, OF WHICH THE RADIUS POINT BEARS NORTH 04°17’47” WEST; THENCE ALONG THE SOUTHERLY RIGHT-OF-WAY OF RIVER ROAD THE FOLLOWING THREE (3) COURSES: 1) EASTERLY ALONG THE ARC OF SAID CURVE 106.34 FEET THROUGH A CENTRAL ANGLE OF 06°00’12”; THENCE 2) NORTH 71 °02’57” EAST 53.38 FEET; THENCE 3) SOUTH 89°36’04” EAST 702.69 FEET TO THE WESTERLY RIGHT-OF-WAY OF US 40; THENCE ALONG THE WESTERLY RIGHT-OF-WAY OF US 40 THE FOLLOWING TWO (2) COURSES: 1) SOUTH 24 °22’00” EAST 683.96 FEET; THENCE 2) SOUTH 23° 12’07” EAST 457 .13 FEET TO AN EXISTING FENCE; THENCE ALONG THE FENCE LINE THE FOLLOWING FOUR (4) COURSES: 1) SOUTH 89°18’16” WEST 300.75 FEET; THENCE 2) SOUTH 89°57’53” WEST 185.35 FEET; THENCE 3) SOUTH 89°19’16” WEST 734.23 FEET; THENCE 4) SOUTH 89°33’11” WEST 489.59 FEET; THENCE NORTH 00°35’16” WEST 10.01 FEET; THENCE NORTH 89°24’44” EAST 694.91 FEET; THENCE NORTH 00°40’44” WEST 81.83 FEET; THENCE NORTH 45°28’32” EAST 176.21 FEET; THENCE SOUTH 46°39’03” EAST 134.61 FEET; THENCE SOUTH 00°35’16” EAST 110.69 FEET; THENCE NORTH 89°24’44” EAST 478.82 FEET; THENCE NORTH 39°20’39” EAST 76.97 FEET; THENCE NORTH 66°16’48” EAST 163.99 FEET; THENCE NORTH 23°43’12” WEST 270.43 FEET; THENCE SOUTH 66°16’48” WEST 260.00 FEET; THENCE NORTH 23°43’12” WEST 569.61 FEET; THENCE SOUTH 89°24’44” WEST 666.74 FEET; THENCE NORTH 08°54’34” EAST 60.83 FEET TO THE POINT OF BEGINNING.

***Harvest Village PID No. 2 – Legal Description***

**Parcel 2: 00-0021-1558**

A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1609.57 FEET AND NORTH 885.67 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 00°35’16” WEST 270.00 FEET; THENCE NORTH 89°24’44” EAST 821.66 FEET; THENCE SOUTH 00°35’16” EAST 65.91 FEET; THENCE SOUTH 45°28’32” WEST 176.21 FEET; THENCE SOUTH 00°40’44” EAST 81.83 FEET; THENCE SOUTH 89°24’44” WEST 694.91 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH AN UNLIMITED RIGHT OF WAY AND UTILITY EASEMENT FOR THE BENEFIT OF THE GRANTEE PARCELS, OVERALL INGRESS AND EGRESS DRIVEWAYS, ROADS AND/OR PATHS THAT ORIGINATE FROM RIVER ROAD OR HIGHWAY, AND CONTINUING THROUGH AND OVERALL DRIVEWAYS, VEHICLE PATHS AND/OR PEDESTRIAN PATHS THAT ARE INSTALLED ON GRANTOR’S REMAINING PROPERTY AND/OR THE PROPERTY DESCRIBED AS PARCEL E ON THE WARRANTY DEED IN FAVOR OF K&H DEVELOPMENT-HEBER, LLC RECORDED ON JULY 22, 2015, IN THE OFFICE OF THE WASATCH COUNTY RECORDER AS ENTRY NO. 414240 IN BOOK 1135 AT PAGE 193.

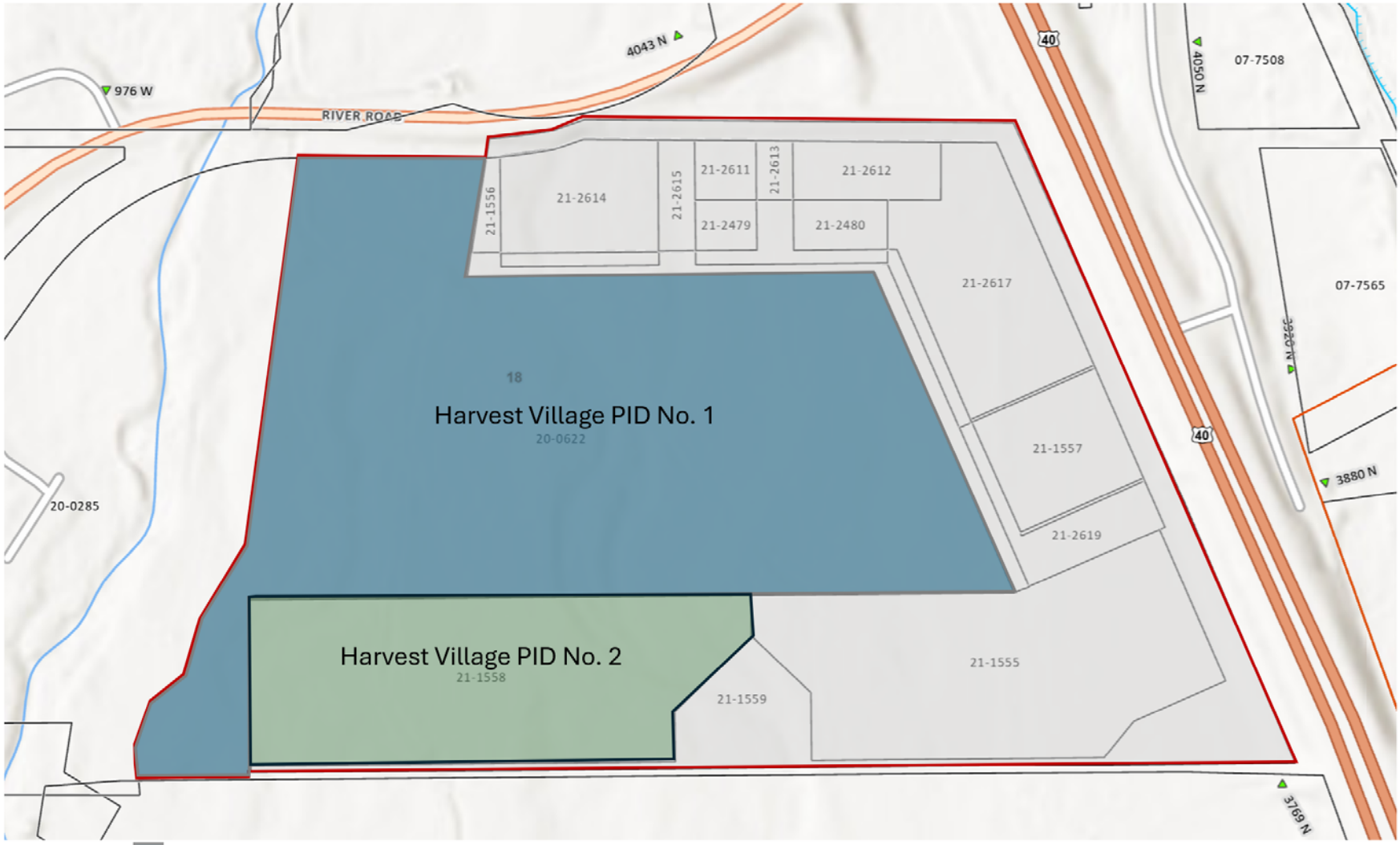
***Annexation Area Boundary – Legal Description***

A part of the South Half of Section 18, Township 3 South, Range 5 East, Salt Lake Base and Meridian, U.S. Survey in Wasatch County, Utah:

Beginning at a point 1609.47 feet North 89°17’02” West along the Section Line; and 875.65 feet (875.66 feet record) North from an Aluminum Cap Monument found marking the South Quarter Corner of said Section 18; and running thence South 89°33’11” West 286.70 feet; thence North 4°56’20” West 89.42 feet to and along the Easterly Line of the U.S.A 2000 Warranty Deed recorded in Book 00470 at Page 00515 of Official Records as it exists on the ground; thence continuing along said Deed Line the following five courses: North 18°14’15” East 78.00 feet; North 50°01’50” East 71.10 feet; North 17°05’43” East 89.90 feet; North 31°02’10” East 139.90 feet; and North 7°53’45” East 642.10 feet to the apparent Southerly Line of River Road as it exists on the ground; thence along said Southerly Line the following five courses: South 89°29’11” East 254.03 feet; South 78°47’34” East 81.83 feet; thence Northeasterly along the arc of a 1014.93 foot curve to the left a distance of 190.27 feet (Center bears North 0°29’00” East, Central Angle equals 10°44’28” and Long Chord bears North 85°06’46” East 189.99 feet); North 70°58’52” East 53.39 feet; and South 89°48’50” East 60.09 feet; thence South 89°37’48” East 642.24 feet to the Westerly Line of U.S. Highway 40 as it exists on the ground at 100.0 foot half-width; thence South 24°22’00” East 684.85 feet along said Westerly Line to an angle point in said Line at Highway Station 175 + 35.42; thence continuing South 23°10’45” East 456.17 feet along said Westerly Line of the Highway; thence South 89°18’16” West 300.68 feet (300.75 feet record) to an existing rebar with cap marked GBN found marking an angle point in the South Boundary of the property; thence South 89°57’53” West 185.35 feet; thence South 89°19’16” West 734.23 feet; thence South 89°33’11” West 489.58 feet to the point of beginning.

**Contains 1,691,948 sq ft**
**or 38.842 acres**

## Map of District Boundaries



March 14, 2025

VIA FIRST CLASS MAIL AND EMAIL

Heber City Corporation
City Manager's Office
Attn: Matt Brower, City Manager
75 North Main Street
Heber City, Utah 84032

***Re: Letter of Intent to Create Public Infrastructure Districts to Facilitate Construction of Public Infrastructure in the Harvest Village development in Heber City.***

## INTRODUCTION

Angstrom Development Group LLC (the "Applicant") hereby submits the following letter of intent ("LOI") to Heber City for consideration of creation of two Public Infrastructure Districts (the "Districts") to facilitate the construction of public infrastructure in connection with the Harvest Village mixed-use development (the "Development"). Specifically, the Applicant is requesting that City staff, including the District Advisory Committee ("DAC") return a positive recommendation to the Applicant regarding the creation of the Districts as proposed herein. Upon receiving a positive recommendation from the DAC, the Applicant will proceed with preparation of governing documents in accordance with the Public Infrastructure District Act (Utah Code Ann. § 17D-4-101 et seq. or the "Act") and the recommendations of the City.

The Applicant is submitting this LOI with the following understanding:

- This LOI represents an initial step in the creation of the proposed PIDs. A positive recommendation from the DAC to this LOI represents an option for the Applicant to submit a governing document that presents district formation and operation in greater detail.
- A positive recommendation to move forward with a governing document from the DAC does not represent a commitment by the City to approve the formation of the Districts.
- The City and Applicant will consider this process as iterative and will work towards a solution that meets the City's and Applicant's needs.

## OVERVIEW

The Applicant is requesting the creation of the Districts to cover the entirety of the Development. The Districts would provide important financing for public infrastructure within the Development to possibly include roads, water systems; sewer; storm drain improvements; and other public improvements necessary for the development. The development costs for these public improvements are estimated to be between $25 million and $30 million.

## BENEFITS OF DISTRICT IN THIS DEVELOPMENT

The Districts will allow for more efficient funding than otherwise available to provide for public infrastructure for the Development. Infrastructure costs have significantly increased in past years due to notable macroeconomic conditions, thereby resulting in development costs that question overall feasibility of all aspects of the Development. Accordingly, the use of the Districts will help

the Development (38.8-acres of currently vacant land near the intersection of State Highway 40 and River Road to be developed into a desirable mixed-use community aligned with the City's "Heber City Envision 2050" comprehensive plan) be financially viable. The Districts help alleviate these constraints and thereby promote timely development within the City (which development brings additional employment opportunities, property and sales tax benefits in addition to much needed housing supply).

## COMPLIANCE WITH CITY'S PID POLICY

The Applicant acknowledges that the City has adopted a PID Policy Statement that sets forth the requirements for this LOI. Specifically, the PID Policy Statement establishes the required contents for an LOI. This section addresses each of those requirements in turn.

1. **Description of the Districts**. The proposed Harvest Village PID No. 1 and Harvest PID No. 2 are proposed to be located on approximately 40 acres of unimproved real property located at the intersection of State Highway 40 and River Road. The property within the proposed District is zoned for mixed-use and is planned for the proposed destination Harvest Village development (see Exhibit A).

2. **Description of Proposed Development.** Harvest Village is a 'destination within a destination' mixed-use community. The project is anticipated to include 140 townhomes, 62 condominium units, 130 workforce housing units, 100,000+ square feet of retail and restaurant space, and a premier 86 key hotel.

3. **Summary and Cost of Infrastructure, Services and Facilities**.

   a. *Currently Expected Development Scenario.*

      The proposed Development is anticipated to be built out and absorbed between 2025 and 2028 with the residential component to occur over that timeframe and the anticipated retail space and hotel to come online in 2028. This mixed-use project is anticipated to bring increased sales tax revenues, property tax revenues, employment opportunities , and local shopping and dining options in addition to much needed housing supply, including work force housing.

   b. *Required Local and Regional Infrastructure and Facilities for Such Development.*

      The funding will allow for the excavation and installation of the underground utilities such as water, sewer, electrical and fire. It will also allow for the access for the improvements for the ingress and egress and the site improvements.

*c. Regional and Local Infrastructure the Proposed District is to Provide*

The Applicant is requesting that the Districts fund all of the Required Local and Regional Infrastructure (the scope and cost of which is set forth in greater detail in the attached Exhibit B.

*d. Estimated Construction Costs for the Proposed District Improvements.*

Estimated costs for the public infrastructure within the Development are constantly changing. As of the date of this LOI, estimated costs are approximately $29 Million Dollars as more fully described in Exhibit B.

*e. General description of phasing of construction based on development projections*

In 2026, after completing all horizontal infrastructure, the Development will concurrently begin construction on residential and commercial. At this time, we believe townhomes will be delivered in six (6) phases and the plaza (hotel, retail, etc.) and affordable housing in one phase.

*f. Anticipated maximum mill levy required to meet debt service of the Districts.*

Applicant is requesting the City to authorize the PID to impose a mill levy not to exceed 0.0050 per dollar of taxable property in the PID (the "Mill Levy")

*g. Analysis of proposed mill levies in light of outstanding debt and mill levies of other taxing entities affecting the area*

| | 2024 Final Adopted Rate |
|---|---|
| Wasatch County | 0.001134 |
| Multicounty Assessing & Collecting Levy | 0.000015 |
| County Assessing & Collecting Levy | 0.000110 |
| Wasatch County School District | 0.006255 |
| Heber City | 0.000771 |
| Wasatch County Fire Protection SSD | 0.000158 |
| Wasatch County Special Service District No. 21 | 0.000413 |
| Central Utah Water Conservancy District | 0.000400 |
| Total Tax Rate | 0.009256 |
| Proposed PID Mill Levy | 0.005000 |
| **Proposed Total New Tax Rate** | **0.014256** |

*h. A sample plan of finance depicting the possible sources and uses of funds for the Districts*

See Exhibit C

*i. A summary overview of the differences between the proposed development with a Public Infrastructure District in place and the plan without a Public Infrastructure District. This will identify key components of the proposed development that are made feasible by the approval of the district.*

The PID enables access to public capital markets allowing the applicant to access low-interest financing to fund the substantial upfront costs of public infrastructure improvements, which, in turn, reduces the construction timeline and enables the provision of enhanced community amenities not otherwise available. For example, rather than the Applicant having to wait to collect revenue upon sale of developed land to put in additional infrastructure, it will be able to provide all infrastructure up front, which in turn, reduces the impact to the community and its surrounding neighbors (i.e. no piecemeal construction improvements). The absence of PID financing would likely elongate the construction timeline or possibly render the project as contemplated infeasible. The PID, therefore, helps provide the timely delivery of a desirable mixed-use community which is aligned with the City's "Heber City Envision 2050" comprehensive plan).

4. **Proposed Timeline for District Creation.**

   Attached hereto as Exhibit D

5. **Consent by All Property Owners and Registered Voters**. The Applicant acknowledges that each property owner located within the boundaries of the proposed Districts must consent to the creation of the Districts prior to the hearing date for the governing documents. Accordingly, the proposed boundaries of the Districts as set forth in this LOI, including the proposed annexation area, may be expanded/reduced to reflect those owners that have signed such consent prior to the public hearings.

6. **Disclosure of any Conflicts of Interest**. Applicant is not aware of any conflicts of interest involving the City or its officers and employees.

7. **Signed Engagement Letters**. The Applicant has engaged its own legal counsel and technical/financial consultants in the preparation of this LOI and other items related to the Districts. The Applicant also understands that the City may require review of this LOI and the governing documents through third parties. Accordingly, the Applicant agree to pay for the City's costs in having such documents, related to this LOI and the Districts, reviewed by third parties.

Applicant



Neil Goldman

## ATTACHMENTS

| | |
|---|---|
| Exhibit A | Initial Boundaries and Proposed Annexation Area |
| Exhibit B | Required Local and Regional Infrastructure |
| Exhibit C | Financing Plan |
| Exhibit E | Proposed PID Creation Timeline |

**EXHIBIT A**
*District Boundaries*

***Harvest Village PID No. 1***

**Parcel 1: 00-0020-0622**

BEGINNING AT A POINT NORTH 89°17’09” WEST 1894.08 FEET ALONG THE SOUTH SECTION LINE AND NORTH 870.95 FEET FROM THE ORIGINAL SOUTH QUARTER CORNER OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; SAID POINT THE CORNER OF A FENCE; THENCE ALONG SAID FENCE THE FOLLOWING EIGHT COURSES; THENCE NORTH 01 °32’49” WEST 120.95 FEET; THENCE NORTH 25°36’52” EAST 90.88 FEET; THENCE NORTH 32°19’33” EAST 120.86 FEET; THENCE NORTH 31°02’53” EAST 135.11 FEET; THENCE NORTH 07°40’04” EAST 313.06 FEET; THENCE NORTH 07°47’31” EAST 142.80 FEET; THENCE NORTH 07°42’05” EAST 92.71 FEET; THENCE NORTH 07°57’21” EAST 88.82 FEET; THENCE ALONG A FENCE ON THE NORTH SIDE OF THE PROPERTY THE FOLLOWING NINE COURSES; THENCE NORTH 84°40’25” EAST 162.95 FEET; THENCE SOUTH 78°19’19” EAST 175.24 FEET TO AN EXISTING HIGHWAY RIGHT-OF-WAY MARKER ALONG STATE ROAD 220 (RIVER ROAD); THENCE NORTH 84°30’01” EAST 196.45 FEET; THENCE NORTH 71°11’32” EAST 46.59 FEET AN EXISTING HIGHWAY RIGHT-OF-WAY MARKER LOCATED ON THE APPARENT OLD SOUTHERLY RIGHT-OF-WAY LINE OF STATE ROAD 220 (RIVER ROAD);THENCE SOUTH 86°47’32” EAST 90.60 FEET; THENCE NORTH 88°41’42” EAST 190.44 FEET; THENCE SOUTH 89°17’10” EAST 180.01 FEET; THENCE NORTH 89°05’02” EAST 52.91 FEET; THENCE SOUTH 89°04’05” EAST 189.48 FEET TO A FENCE FOLLOWING THE WESTERLY RIGHT-OF-WAY LINE OF STATE HIGHWAY 40; THENCE SOUTH 24°19’21” EAST ALONG SAID FENCE AND RIGHT-OF-WAY LINE 683.46 FEET TO AN EXISTING HIGHWAY RIGHT-OF-WAY MONUMENT (175-35.42); THENCE CONTINUING ALONG SAID RIGHT-OF-WAY SOUTH 23°15’01” EAST 456.90 FEET TO A FENCE FOLLOWING THE NORTH BOUNDARY OF THE HUGH SMITH PROPERTY (SAID FENCE LINE ASSUMED TO BE THE NORTHERLY BOUNDARY LINE OF THE HUGH SMITH PROPERTY AS PER ENTRY NUMBER 135991, BOOK 174, PAGES 55-57), THENCE WESTERLY ALONG SAID FENCE THE FOLLOWING SIX COURSES; THENCE SOUTH 89°25’58” WEST 187.50 FEET; THENCE SOUTH 88°57’55” WEST 197.93 FEET; THENCE NORTH 88°10’07” WEST 92.66 FEET; THENCE SOUTH 88°55’51” WEST 139.39 FEET; THENCE SOUTH 89°41’39” WEST 146.28 FEET; THENCE SOUTH 89°26’02” WEST 1231.19 FEET TO THE POINT OF BEGINNING.

LESS THAN AND EXCEPTING PROPOSED PARCEL B, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1246.50 FEET AND NORTH 1747.80 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 08°54’34” EAST 157.68 FEET TO A POINT ON A NON TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1024.93 FEET, OF WHICH THE RADIUS POINT BEARS NORTH 04°09’55” WEST; THENCE EASTERLY ALONG THE ARC OF SAID CURVE 110.50 FEET THROUGH A CENTRAL ANGLE OF 06°10’37”; THENCE NORTH 71°02’57” EAST 52.43 FEET; THENCE SOUTH 89°36’04” EAST 282.28 FEET;

THENCE SOUTH 00°35’16” EAST 180.00 FEET; THENCE SOUTH 89°24’44” WEST 467.71 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL C, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 718.76 FEET AND NORTH 1758.78 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 00°35’16” WEST 180.00 FEET; THENCE SOUTH 89°36’04” EAST 333.88 FEET; THENCE SOUTH 23°43’12” EAST 603.61 FEET; THENCE SOUTH 66°16’48” WEST 220.00 FEET; THENCE NORTH 23°43’12” WEST 508.10 FEET; THENCE SOUTH 89°24’44” WEST 169.04 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL D, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1609.57 FEET AND NORTH 885.67 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 00°35’16” WEST 270.00 FEET; THENCE NORTH 89°24’44” EAST 821.66 FEET; THENCE SOUTH 00°35’16” EAST 65.91 FEET; THENCE SOUTH 45°28’32” WEST 176.21 FEET; THENCE SOUTH 00°40’44” EAST 81.83 FEET; THENCE SOUTH 89°24’44” WEST 694.91 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL E, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 790.66 FEET AND NORTH 1174.32 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 89°24’44” EAST 430.63 FEET; THENCE NORTH 66°16’48” EAST 260.00 FEET; THENCE SOUTH 23°43’12” EAST 270.43 FEET; THENCE SOUTH 66°16’48” WEST 163.99 FEET; THENCE SOUTH 39°20’39” WEST 76.97 FEET; THENCE SOUTH 89°24’44” WEST 478.82 FEET; THENCE NORTH 00°35’16” WEST 110.69 FEET; THENCE NORTH 46°39’03” WEST 134.61 FEET; THENCE NORTH 00°35’16” WEST 65.91 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL F, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1246.50 FEET AND NORTH 1747.80 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 89°24’44” EAST 467.71 FEET; THENCE NORTH 00°35’16” WEST 180.00 FEET; THENCE NORTH 89°36’04” WEST 282.28 FEET; THENCE SOUTH 71°02’57” WEST 52.43 FEET TO A POINT ON A NON TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF

1024.93 FEET, OF WHICH THE RADIUS POINT BEARS NORTH 10°20’32” WEST; THENCE WESTERLY ALONG THE ARC OF SAID CURVE 110.50 FEET THROUGH A CENTRAL ANGLE OF 06°10’37”; THENCE NORTH 08°54’34” EAST 10.27 FEET TO THE SOUTHERLY RIGHT-OF-WAY OF RIVER ROAD, SAID POINT BEING ON A NON TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1014.93 FEET, OF WHICH THE RADIUS POINT BEARS NORTH 04°17’47” WEST; THENCE ALONG THE SOUTHERLY RIGHT-OF-WAY OF RIVER ROAD THE FOLLOWING THREE (3) COURSES: 1) EASTERLY ALONG THE ARC OF SAID CURVE 106.34 FEET THROUGH A CENTRAL ANGLE OF 06°00’12”; THENCE 2) NORTH 71 °02’57” EAST 53.38 FEET; THENCE 3) SOUTH 89°36’04” EAST 702.69 FEET TO THE WESTERLY RIGHT-OF-WAY OF US 40; THENCE ALONG THE WESTERLY RIGHT-OF-WAY OF US 40 THE FOLLOWING TWO (2) COURSES: 1) SOUTH 24 °22’00” EAST 683.96 FEET; THENCE 2) SOUTH 23° 12’07” EAST 457 .13 FEET TO AN EXISTING FENCE; THENCE ALONG THE FENCE LINE THE FOLLOWING FOUR (4) COURSES: 1) SOUTH 89°18’16” WEST 300.75 FEET; THENCE 2) SOUTH 89°57’53” WEST 185.35 FEET; THENCE 3) SOUTH 89°19’16” WEST 734.23 FEET; THENCE 4) SOUTH 89°33’11” WEST 489.59 FEET; THENCE NORTH 00°35’16” WEST 10.01 FEET; THENCE NORTH 89°24’44” EAST 694.91 FEET; THENCE NORTH 00°40’44” WEST 81.83 FEET; THENCE NORTH 45°28’32” EAST 176.21 FEET; THENCE SOUTH 46°39’03” EAST 134.61 FEET; THENCE SOUTH 00°35’16” EAST 110.69 FEET; THENCE NORTH 89°24’44” EAST 478.82 FEET; THENCE NORTH 39°20’39” EAST 76.97 FEET; THENCE NORTH 66°16’48” EAST 163.99 FEET; THENCE NORTH 23°43’12” WEST 270.43 FEET; THENCE SOUTH 66°16’48” WEST 260.00 FEET; THENCE NORTH 23°43’12” WEST 569.61 FEET; THENCE SOUTH 89°24’44” WEST 666.74 FEET; THENCE NORTH 08°54’34” EAST 60.83 FEET TO THE POINT OF BEGINNING.

***Harvest Village PID No. 2 – Legal Description***

**Parcel 2: 00-0021-1558**

A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1609.57 FEET AND NORTH 885.67 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 00°35’16” WEST 270.00 FEET; THENCE NORTH 89°24’44” EAST 821.66 FEET; THENCE SOUTH 00°35’16” EAST 65.91 FEET; THENCE SOUTH 45°28’32” WEST 176.21 FEET; THENCE SOUTH 00°40’44” EAST 81.83 FEET; THENCE SOUTH 89°24’44” WEST 694.91 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH AN UNLIMITED RIGHT OF WAY AND UTILITY EASEMENT FOR THE BENEFIT OF THE GRANTEE PARCELS, OVERALL INGRESS AND EGRESS DRIVEWAYS, ROADS AND/OR PATHS THAT ORIGINATE FROM RIVER ROAD OR HIGHWAY, AND CONTINUING THROUGH AND OVERALL DRIVEWAYS, VEHICLE PATHS AND/OR PEDESTRIAN PATHS THAT ARE INSTALLED ON GRANTOR’S REMAINING PROPERTY AND/OR THE PROPERTY DESCRIBED AS PARCEL E ON THE WARRANTY DEED IN FAVOR OF K&H DEVELOPMENT-HEBER, LLC RECORDED ON JULY 22, 2015, IN THE OFFICE OF THE WASATCH COUNTY RECORDER AS ENTRY NO. 414240 IN BOOK 1135 AT PAGE 193.

## ***Annexation Area Boundary – Legal Description***

A part of the South Half of Section 18, Township 3 South, Range 5 East, Salt Lake Base and Meridian, U.S. Survey in Wasatch County, Utah:

Beginning at a point 1609.47 feet North 89°17’02” West along the Section Line; and 875.65 feet (875.66 feet record) North from an Aluminum Cap Monument found marking the South Quarter Corner of said Section 18; and running thence South 89°33’11” West 286.70 feet; thence North 4°56’20” West 89.42 feet to and along the Easterly Line of the U.S.A 2000 Warranty Deed recorded in Book 00470 at Page 00515 of Official Records as it exists on the ground; thence continuing along said Deed Line the following five courses: North 18°14’15” East 78.00 feet; North 50°01’50” East 71.10 feet; North 17°05’43” East 89.90 feet; North 31°02’10” East 139.90 feet; and North 7°53’45” East 642.10 feet to the apparent Southerly Line of River Road as it exists on the ground; thence along said Southerly Line the following five courses: South 89°29’11” East 254.03 feet; South 78°47’34” East 81.83 feet; thence Northeasterly along the arc of a 1014.93 foot curve to the left a distance of 190.27 feet (Center bears North 0°29’00” East, Central Angle equals 10°44’28” and Long Chord bears North 85°06’46” East 189.99 feet); North 70°58’52” East 53.39 feet; and South 89°48’50” East 60.09 feet; thence South 89°37’48” East 642.24 feet to the Westerly Line of U.S. Highway 40 as it exists on the ground at 100.0 foot half-width; thence South 24°22’00” East 684.85 feet along said Westerly Line to an angle point in said Line at Highway Station 175 + 35.42; thence continuing South 23°10’45” East 456.17 feet along said Westerly Line of the Highway; thence South 89°18’16” West 300.68 feet (300.75 feet record) to an existing rebar with cap marked GBN found marking an angle point in the South Boundary of the property; thence South 89°57’53” West 185.35 feet; thence South 89°19’16” West 734.23 feet; thence South 89°33’11” West 489.58 feet to the point of beginning.

Contains 1,691,948 sq ft

or 38.842 acres

**EXHIBIT B**

*Estimated Construction Costs for the Proposed Public Improvements*

| **Estimate of Probable Costs** | |
|---|---|
| Overall Rough Grading | $ 13,023,420.30 |
| Utilities (Water, Sewer) | $ 8,116,123.87 |
| Site Roadway | $ 4,082,134.80 |
| River Road Expansion | $ 1,881,381.18 |
| Earthwork | $ 1,879,992.38 |
| | $ 28,983,052.50 |

**EXHIBIT C**

*Sample Plan of Finance*

D|A DAVIDSON

# HARVEST VILLAGE PUBLIC INFRASTRUCTURE DISTRICT #1

**Wasatch County, UTAH**

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**LIMITED TAX REVENUE BONDS, SERIES 2025A**
**SUBORDINATE BONDS, SERIES 2025B**

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| Bond Assumptions | Series 2025A | Series 2025B | Total |
|---|---|---|---|
| Closing Date | 6/1/2025 | 6/1/2025 | |
| First Call Date | 6/1/2030 | 6/1/2030 | |
| Final Maturity | 3/1/2055 | 3/15/2055 | |
| **Sources of Funds** | | | |
| Par Amount | 14,115,000 | 2,156,000 | **16,271,000** |
| Total | 14,115,000 | 2,156,000 | **16,271,000** |
| **Uses of Funds** | | | |
| Project Fund | **$9,494,525** | **$2,091,320** | **$11,585,845** |
| Debt Service Reserve | 1,285,750 | 0 | **1,285,750** |
| Capitalized Interest | 2,752,425 | 0 | **2,752,425** |
| Costs of Issuance | 582,300 | 64,680 | **646,980** |
| Total | 14,115,000 | 2,156,000 | **16,271,000** |
| **Bond Features** | | | |
| Projected Coverage at Mill Levy Cap | 130x | 100x | |
| Tax Status | Tax-Exempt | Tax-Exempt | |
| Rating | Non-Rated | Non-Rated | |
| Average Coupon | 6.500% | 8.500% | |
| Annual Trustee Fee | $4,000 | $3,000 | |
| **Annual Reassessment** | | | |
| Residential | 1.00% | 1.00% | |
| Commercial | 1.00% | 1.00% | |

| Taxing Authority Assumptions | |
|---|---|
| **District Revenue** | |
| Residential Assessment Ratio | |
| *Primary Homes* | 55.00% |
| *Secondary Homes* | 100.00% |
| Commercial Assessment Ratio | |
| *All* | 100.00% |
| Debt Service Mills | |
| *Target Mill Levy* | 5.000 |
| **Operations** | |
| Operations Carve Out | 50,000 |

**HARVEST VILLAGE PUBLIC INFRASTRUCTURE DISTRICT #1**

**Assessed Value Calculation**

| | Vacant Land | | Residential [1] | | | Residential [2] | | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cumulative Fair Market Value[1] | Taxable Value in Collection Year (1-year lag) 100.00% | Total Residential Units | Cumulative Fair Market Value | Taxable Value in Collection Year (1-year lag) 55.00% | Total Residential Units | Annual Reassessment 1.00% | Cumulative Fair Market Value | Taxable Value in Collection Year (1-year lag) 100.00% | Assessed Value in Collection Year (1-year lag) |
| 2024 | 0 | 0 | | | | | | | | |
| 2025 | 3,351,370 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2026 | 30,797,423 | 3,351,370 | 106 | 34,183,976 | 0 | 0 | 0 | 0 | 0 | 3,351,370 |
| 2027 | 9,315,345 | 30,797,423 | 237 | 276,152,715 | 18,801,187 | 0 | 0 | 0 | 0 | 49,598,610 |
| 2028 | 0 | 9,315,345 | 64 | 377,769,424 | 151,883,993 | 0 | 0 | 0 | 0 | 239,988,830 |
| 2029 | 0 | 0 | 0 | 381,547,118 | 207,773,183 | 0 | 0 | 0 | 0 | 287,350,570 |
| 2030 | 0 | 0 | 0 | 385,362,589 | 209,850,915 | 0 | 0 | 0 | 0 | 290,224,076 |
| 2031 | 0 | 0 | 0 | 389,216,215 | 211,949,424 | 0 | 0 | 0 | 0 | 293,126,317 |
| 2032 | 0 | 0 | 0 | 393,108,378 | 214,068,918 | 0 | 0 | 0 | 0 | 296,057,580 |
| 2033 | 0 | 0 | 0 | 397,039,461 | 216,209,608 | 0 | 0 | 0 | 0 | 299,018,156 |
| 2034 | 0 | 0 | 0 | 401,009,856 | 218,371,704 | 0 | 0 | 0 | 0 | 302,008,337 |
| 2035 | 0 | 0 | 0 | 405,019,954 | 220,555,421 | 0 | 0 | 0 | 0 | 305,028,420 |
| 2036 | 0 | 0 | 0 | 409,070,154 | 222,760,975 | 0 | 0 | 0 | 0 | 308,078,705 |
| 2037 | 0 | 0 | 0 | 413,160,856 | 224,988,585 | 0 | 0 | 0 | 0 | 311,159,492 |
| 2038 | 0 | 0 | 0 | 417,292,464 | 227,238,471 | 0 | 0 | 0 | 0 | 314,271,087 |
| 2039 | 0 | 0 | 0 | 421,465,389 | 229,510,855 | 0 | 0 | 0 | 0 | 317,413,798 |
| 2040 | 0 | 0 | 0 | 425,680,043 | 231,805,964 | 0 | 0 | 0 | 0 | 320,587,936 |
| 2041 | 0 | 0 | 0 | 429,936,843 | 234,124,023 | 0 | 0 | 0 | 0 | 323,793,815 |
| 2042 | 0 | 0 | 0 | 434,236,211 | 236,465,264 | 0 | 0 | 0 | 0 | 327,031,753 |
| 2043 | 0 | 0 | 0 | 438,578,574 | 238,829,916 | 0 | 0 | 0 | 0 | 330,302,071 |
| 2044 | 0 | 0 | 0 | 442,964,359 | 241,218,215 | 0 | 0 | 0 | 0 | 333,605,091 |
| 2045 | 0 | 0 | 0 | 447,394,003 | 243,630,398 | 0 | 0 | 0 | 0 | 336,941,142 |
| 2046 | 0 | 0 | 0 | 451,867,943 | 246,066,702 | 0 | 0 | 0 | 0 | 340,310,554 |
| 2047 | 0 | 0 | 0 | 456,386,622 | 248,527,369 | 0 | 0 | 0 | 0 | 343,713,659 |
| 2048 | 0 | 0 | 0 | 460,950,489 | 251,012,642 | 0 | 0 | 0 | 0 | 347,150,796 |
| 2049 | 0 | 0 | 0 | 465,559,994 | 253,522,769 | 0 | 0 | 0 | 0 | 350,622,304 |
| 2050 | 0 | 0 | 0 | 470,215,593 | 256,057,996 | 0 | 0 | 0 | 0 | 354,128,527 |
| 2051 | 0 | 0 | 0 | 474,917,749 | 258,618,576 | 0 | 0 | 0 | 0 | 357,669,812 |
| 2052 | 0 | 0 | 0 | 479,666,927 | 261,204,762 | 0 | 0 | 0 | 0 | 361,246,510 |
| 2053 | 0 | 0 | 0 | 484,463,596 | 263,816,810 | 0 | 0 | 0 | 0 | 364,858,975 |
| 2054 | 0 | 0 | 0 | 489,308,232 | 266,454,978 | 0 | 0 | 0 | 0 | 368,507,565 |
| 2055 | 0 | 0 | 0 | 494,201,314 | 269,119,528 | 0 | 0 | 0 | 0 | 372,192,641 |
| Total | | | 407 | | | 0 | 0 | | | |

1. Vacant land value calculated in year prior to construction as 10% of built-out market value

**[1] All units qualify for Primary home exemption** **[2] These units DO NOT qualify for Primary home exemption**

**HARVEST VILLAGE PUBLIC INFRASTRUCTURE DISTRICT #1**
**Revenue Calculation**

| | District Mill Levy Revenue | | | Total | Total | Total | Expenses | | Total |
|---|---|---|---|---|---|---|---|---|---|
| | Taxable Value in Collection Year (1-year lag) | Debt Mill Levy 5.000 Cap 5.000 Target | Debt Mill Levy Collections 97.0% | District Revenue | Available Revenue | Available Revenue (1-year lag) | Annual Trustee Fee $7,000 | Operations Carve Out $50,000 Inflated at 2.0% | Revenue Available for Debt Service |
| 2024 | | | | | | | | | |
| 2025 | 0 | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2026 | 3,351,370 | 5.000 | 16,254 | 16,254 | 16,254 | 0 | 0 | 0 | 0 |
| 2027 | 49,598,610 | 5.000 | 240,553 | 240,553 | 240,553 | 16,254 | (7,000) | (9,254) | 0 |
| 2028 | 239,988,830 | 5.000 | 1,163,946 | 1,163,946 | 1,163,946 | 240,553 | (7,000) | (53,060) | 180,493 |
| 2029 | 287,350,570 | 5.000 | 1,393,650 | 1,393,650 | 1,393,650 | 1,163,946 | (7,000) | (54,122) | 1,102,824 |
| 2030 | 290,224,076 | 5.000 | 1,407,587 | 1,407,587 | 1,407,587 | 1,393,650 | (7,000) | (55,204) | 1,331,446 |
| 2031 | 293,126,317 | 5.000 | 1,421,663 | 1,421,663 | 1,421,663 | 1,407,587 | (7,000) | (56,308) | 1,344,279 |
| 2032 | 296,057,580 | 5.000 | 1,435,879 | 1,435,879 | 1,435,879 | 1,421,663 | (7,000) | (57,434) | 1,357,228 |
| 2033 | 299,018,156 | 5.000 | 1,450,238 | 1,450,238 | 1,450,238 | 1,435,879 | (7,000) | (58,583) | 1,370,296 |
| 2034 | 302,008,337 | 5.000 | 1,464,740 | 1,464,740 | 1,464,740 | 1,450,238 | (7,000) | (59,755) | 1,383,483 |
| 2035 | 305,028,420 | 5.000 | 1,479,388 | 1,479,388 | 1,479,388 | 1,464,740 | (7,000) | (60,950) | 1,396,791 |
| 2036 | 308,078,705 | 5.000 | 1,494,182 | 1,494,182 | 1,494,182 | 1,479,388 | (7,000) | (62,169) | 1,410,219 |
| 2037 | 311,159,492 | 5.000 | 1,509,124 | 1,509,124 | 1,509,124 | 1,494,182 | (7,000) | (63,412) | 1,423,770 |
| 2038 | 314,271,087 | 5.000 | 1,524,215 | 1,524,215 | 1,524,215 | 1,509,124 | (7,000) | (64,680) | 1,437,443 |
| 2039 | 317,413,798 | 5.000 | 1,539,457 | 1,539,457 | 1,539,457 | 1,524,215 | (7,000) | (65,974) | 1,451,241 |
| 2040 | 320,587,936 | 5.000 | 1,554,851 | 1,554,851 | 1,554,851 | 1,539,457 | (7,000) | (67,293) | 1,465,164 |
| 2041 | 323,793,815 | 5.000 | 1,570,400 | 1,570,400 | 1,570,400 | 1,554,851 | (7,000) | (68,639) | 1,479,212 |
| 2042 | 327,031,753 | 5.000 | 1,586,104 | 1,586,104 | 1,586,104 | 1,570,400 | (7,000) | (70,012) | 1,493,388 |
| 2043 | 330,302,071 | 5.000 | 1,601,965 | 1,601,965 | 1,601,965 | 1,586,104 | (7,000) | (71,412) | 1,507,692 |
| 2044 | 333,605,091 | 5.000 | 1,617,985 | 1,617,985 | 1,617,985 | 1,601,965 | (7,000) | (72,841) | 1,522,124 |
| 2045 | 336,941,142 | 5.000 | 1,634,165 | 1,634,165 | 1,634,165 | 1,617,985 | (7,000) | (74,297) | 1,536,687 |
| 2046 | 340,310,554 | 5.000 | 1,650,506 | 1,650,506 | 1,650,506 | 1,634,165 | (7,000) | (75,783) | 1,551,381 |
| 2047 | 343,713,659 | 5.000 | 1,667,011 | 1,667,011 | 1,667,011 | 1,650,506 | (7,000) | (77,299) | 1,566,207 |
| 2048 | 347,150,796 | 5.000 | 1,683,681 | 1,683,681 | 1,683,681 | 1,667,011 | (7,000) | (78,845) | 1,581,166 |
| 2049 | 350,622,304 | 5.000 | 1,700,518 | 1,700,518 | 1,700,518 | 1,683,681 | (7,000) | (80,422) | 1,596,259 |
| 2050 | 354,128,527 | 5.000 | 1,717,523 | 1,717,523 | 1,717,523 | 1,700,518 | (7,000) | (82,030) | 1,611,488 |
| 2051 | 357,669,812 | 5.000 | 1,734,699 | 1,734,699 | 1,734,699 | 1,717,523 | (7,000) | (83,671) | 1,626,852 |
| 2052 | 361,246,510 | 5.000 | 1,752,046 | 1,752,046 | 1,752,046 | 1,734,699 | (7,000) | (85,344) | 1,642,354 |
| 2053 | 364,858,975 | 5.000 | 1,769,566 | 1,769,566 | 1,769,566 | 1,752,046 | (7,000) | (87,051) | 1,657,994 |
| 2054 | 368,507,565 | 5.000 | 1,787,262 | 1,787,262 | 1,787,262 | 1,769,566 | (7,000) | (88,792) | 1,673,774 |
| 2055 | 372,192,641 | 0.000 | 0 | 0 | 0 | 1,787,262 | 0 | 0 | 1,787,262 |
| Total | | | 42,569,157 | 42,569,157 | 42,569,157 | 42,569,157 | (196,000) | (1,884,638) | 40,488,519 |

**HARVEST VILLAGE PUBLIC INFRASTRUCTURE DISTRICT #1**
**Senior Debt Service**

| | Total | | Net Debt Service | Senior Surplus Fund | | | Ratio Analysis | |
|---|---|---|---|---|---|---|---|---|
| | | | Series 2025A | | | | | |
| | Revenue Available for Debt Service | Bond Fiscal Year (Mar. princ.) | Dated: 6/1/25<br>Par: $14,115,000<br>Proj: $9,494,525 | Annual Surplus | Cumulative Balance[1]<br>$1,411,500 Max | Released Revenue | Senior Debt to Fair Market Value | Debt Service Coverage |
| 2024 | | | | | | | | |
| 2025 | 0 | 3/1/25 | 0 | 0 | 0 | 0 | n/a | n/a |
| 2026 | 0 | 3/1/26 | 0 | 0 | 0 | 0 | 315% | n/a |
| 2027 | 0 | 3/1/27 | 0 | 0 | 0 | 0 | 28% | n/a |
| 2028 | 180,493 | 3/1/28 | 0 | 180,493 | 180,493 | 0 | 6% | n/a |
| 2029 | 1,102,824 | 3/1/29 | 688,106 | 414,718 | 595,211 | 0 | 5% | 160% |
| 2030 | 1,331,446 | 3/1/30 | 1,022,475 | 308,971 | 904,182 | 0 | 5% | 130% |
| 2031 | 1,344,279 | 3/1/31 | 1,030,650 | 313,629 | 1,217,811 | 0 | 5% | 130% |
| 2032 | 1,357,228 | 3/1/32 | 1,042,850 | 314,378 | 1,411,500 | 120,689 | 5% | 130% |
| 2033 | 1,370,296 | 3/1/33 | 1,048,750 | 321,546 | 1,411,500 | 321,546 | 5% | 131% |
| 2034 | 1,383,483 | 3/1/34 | 1,063,675 | 319,808 | 1,411,500 | 319,808 | 5% | 130% |
| 2035 | 1,396,791 | 3/1/35 | 1,071,975 | 324,816 | 1,411,500 | 324,816 | 4% | 130% |
| 2036 | 1,410,219 | 3/1/36 | 1,083,975 | 326,244 | 1,411,500 | 326,244 | 4% | 130% |
| 2037 | 1,423,770 | 3/1/37 | 1,094,350 | 329,420 | 1,411,500 | 329,420 | 4% | 130% |
| 2038 | 1,437,443 | 3/1/38 | 1,103,100 | 334,343 | 1,411,500 | 334,343 | 4% | 130% |
| 2039 | 1,451,241 | 3/1/39 | 1,115,225 | 336,016 | 1,411,500 | 336,016 | 4% | 130% |
| 2040 | 1,465,164 | 3/1/40 | 1,125,400 | 339,764 | 1,411,500 | 339,764 | 4% | 130% |
| 2041 | 1,479,212 | 3/1/41 | 1,133,625 | 345,587 | 1,411,500 | 345,587 | 4% | 130% |
| 2042 | 1,493,388 | 3/1/42 | 1,144,900 | 348,488 | 1,411,500 | 348,488 | 4% | 130% |
| 2043 | 1,507,692 | 3/1/43 | 1,158,900 | 348,792 | 1,411,500 | 348,792 | 3% | 130% |
| 2044 | 1,522,124 | 3/1/44 | 1,170,300 | 351,824 | 1,411,500 | 351,824 | 3% | 130% |
| 2045 | 1,536,687 | 3/1/45 | 1,179,100 | 357,587 | 1,411,500 | 357,587 | 3% | 130% |
| 2046 | 1,551,381 | 3/1/46 | 1,190,300 | 361,081 | 1,411,500 | 361,081 | 3% | 130% |
| 2047 | 1,566,207 | 3/1/47 | 1,203,575 | 362,632 | 1,411,500 | 362,632 | 3% | 130% |
| 2048 | 1,581,166 | 3/1/48 | 1,213,600 | 367,566 | 1,411,500 | 367,566 | 2% | 130% |
| 2049 | 1,596,259 | 3/1/49 | 1,225,375 | 370,884 | 1,411,500 | 370,884 | 2% | 130% |
| 2050 | 1,611,488 | 3/1/50 | 1,238,575 | 372,913 | 1,411,500 | 372,913 | 2% | 130% |
| 2051 | 1,626,852 | 3/1/51 | 1,247,875 | 378,977 | 1,411,500 | 378,977 | 2% | 130% |
| 2052 | 1,642,354 | 3/1/52 | 1,258,275 | 384,079 | 1,411,500 | 384,079 | 2% | 131% |
| 2053 | 1,657,994 | 3/1/53 | 1,274,450 | 383,544 | 1,411,500 | 383,544 | 1% | 130% |
| 2054 | 1,673,774 | 3/1/54 | 1,285,750 | 388,024 | 1,411,500 | 388,024 | 1% | 130% |
| 2055 | 1,787,262 | 3/1/55 | 1,371,425 | 415,837 | 0 | 1,827,337 | 1% | 130% |
| Total | 40,488,519 | | 30,786,556 | 9,701,963 | | 9,701,963 | | |

1. Assumes $00 deposit at closing

**HARVEST VILLAGE PUBLIC INFRASTRUCTURE DISTRICT #1**
**Subordinate Debt Service**

| | Revenue | | Payments | | | | Net Debt Service | Surplus |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | Series 2025B | |
| | Revenue Available for Subordinate Debt Service | Bond Pmt. Dates | Interest Payments 8.500% | Accrued Interest Balance | Principal Payments | Principal Balance | Dated: 6/1/25<br>Par: $2,156,000<br>Proj: $2,091,320 | Released Revenue |
| 2024 | | | | | | | | |
| 2025 | 0 | 3/15/25 | 0 | 0 | 0 | 2,156,000 | 0 | 0 |
| 2026 | 0 | 3/15/26 | 0 | 144,572 | 0 | 2,156,000 | 0 | 0 |
| 2027 | 0 | 3/15/27 | 0 | 340,120 | 0 | 2,156,000 | 0 | 0 |
| 2028 | 0 | 3/15/28 | 0 | 552,291 | 0 | 2,156,000 | 0 | 0 |
| 2029 | 0 | 3/15/29 | 0 | 782,495 | 0 | 2,156,000 | 0 | 0 |
| 2030 | 0 | 3/15/30 | 0 | 1,032,267 | 0 | 2,156,000 | 0 | 0 |
| 2031 | 0 | 3/15/31 | 0 | 1,303,270 | 0 | 2,156,000 | 0 | 0 |
| 2032 | 120,689 | 3/15/32 | 120,689 | 1,476,619 | 0 | 2,156,000 | 120,689 | 0 |
| 2033 | 321,546 | 3/15/33 | 321,546 | 1,463,845 | 0 | 2,156,000 | 321,546 | 0 |
| 2034 | 319,808 | 3/15/34 | 319,808 | 1,451,724 | 0 | 2,156,000 | 319,808 | 0 |
| 2035 | 324,816 | 3/15/35 | 324,816 | 1,433,565 | 0 | 2,156,000 | 324,816 | 0 |
| 2036 | 326,244 | 3/15/36 | 326,244 | 1,412,433 | 0 | 2,156,000 | 326,244 | 0 |
| 2037 | 329,420 | 3/15/37 | 329,420 | 1,386,331 | 0 | 2,156,000 | 329,420 | 0 |
| 2038 | 334,343 | 3/15/38 | 334,343 | 1,353,086 | 0 | 2,156,000 | 334,343 | 0 |
| 2039 | 336,016 | 3/15/39 | 336,016 | 1,315,342 | 0 | 2,156,000 | 336,016 | 0 |
| 2040 | 339,764 | 3/15/40 | 339,764 | 1,270,643 | 0 | 2,156,000 | 339,764 | 0 |
| 2041 | 345,587 | 3/15/41 | 345,587 | 1,216,320 | 0 | 2,156,000 | 345,587 | 0 |
| 2042 | 348,488 | 3/15/42 | 348,488 | 1,154,479 | 0 | 2,156,000 | 348,488 | 0 |
| 2043 | 348,792 | 3/15/43 | 348,792 | 1,087,078 | 0 | 2,156,000 | 348,792 | 0 |
| 2044 | 351,824 | 3/15/44 | 351,824 | 1,010,916 | 0 | 2,156,000 | 351,824 | 0 |
| 2045 | 357,587 | 3/15/45 | 357,587 | 922,516 | 0 | 2,156,000 | 357,587 | 0 |
| 2046 | 361,081 | 3/15/46 | 361,081 | 823,109 | 0 | 2,156,000 | 361,081 | 0 |
| 2047 | 362,632 | 3/15/47 | 362,632 | 713,701 | 0 | 2,156,000 | 362,632 | 0 |
| 2048 | 367,566 | 3/15/48 | 367,566 | 590,059 | 0 | 2,156,000 | 367,566 | 0 |
| 2049 | 370,884 | 3/15/49 | 370,884 | 452,590 | 0 | 2,156,000 | 370,884 | 0 |
| 2050 | 372,913 | 3/15/50 | 372,913 | 301,407 | 0 | 2,156,000 | 372,913 | 0 |
| 2051 | 378,977 | 3/15/51 | 378,977 | 131,309 | 0 | 2,156,000 | 378,977 | 0 |
| 2052 | 384,079 | 3/15/52 | 325,730 | 0 | 58,000 | 2,098,000 | 383,730 | 0 |
| 2053 | 383,544 | 3/15/53 | 178,330 | 0 | 205,000 | 1,893,000 | 383,330 | 0 |
| 2054 | 388,024 | 3/15/54 | 160,905 | 0 | 227,000 | 1,666,000 | 387,905 | 0 |
| 2055 | 1,827,337 | 3/15/55 | 141,610 | 0 | 1,666,000 | 0 | 1,807,610 | 20,409 |
| Total | 9,701,963 | | 7,525,554 | | 2,156,000 | | 9,681,554 | 20,409 |

**EXHIBIT D**

*Proposed PID Creation Timeline*

| | | March | | | | | April | | | | May | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Step | Task: | 3 | 10 | 17 | 24 | 31 | 7 | 14 | 21 | 28 | 5 | 12 | 19 | 26 |
| 1 | LOI and Petition submitted to the City (pay staff review fee) | | ○ | | | | | | | | | | | |
| 2 | City/ District Advisory Committee to review LOI and Petition | | ○ | ○ | ○ | ○ | | | | | | | | |
| 3 | District Counsel to Draft Governing Document in accordance with the City's PID Policy | | | | | ○ | ○ | ○ | | | | | | |
| 4 | Comments due on draft Governing Document | | | | | | ○ | ○ | | | | | | |
| 5 | Negotiate terms of the Governing Document; Submit Governing Document | | | | | | | ○ | ○ | ○ | ○ | | | |
| | a. Pay retainer fees to The City for consideration of Governing Document (due with draft Governing Document) | | | | | | | ○ | | | | | | |
| 6 | Prepare Final Entity Plat | | | | | | | | | ○ | ○ | | | |
| 7 | Mail Notice of Public Hearing (must be publish in advance of City Council meeting) | | | | | | | | | | ○ | ○ | | |
| 8 | Hold Public Hearing/City Council Votes to approve Governing Document creating PID (to occur during City Council Meeting - May 20th meeting) | | | | | | | | | | | | ○ | |

**GOVERNING DOCUMENT**
**FOR**

# HARVEST VILLAGE PUBLIC INFRASTRUCTURE DISTRICT NO. 1 AND NO. 2

**LOCATED IN HEBER CITY, UTAH**

Prepared by:

York Howell, LLC
South Jordan, Utah

April 21, 2025

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B. Objective of the City Regarding Districts' Governing Document. The City's objective in approving the Governing Document for the Districts is to authorize the Districts to provide for the planning, design, acquisition, construction, installation, relocation, and redevelopment of the Public Improvements from the proceeds of Debt to be issued by one or more of the Districts. All Debt is expected to be repaid at a tax mill levy no higher than the Maximum Debt Mill Levy also subject to the Maximum Debt Mill Levy Imposition Term for commercial and residential properties, and/or repaid by fees and by Assessments. Debt which is issued within these parameters will insulate property owners from excessive tax burdens to support the servicing of the Debt and will result in a timely and reasonable discharge of the Debt. .....1

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**EXHIBIT 3** Annexation Map

## I. INTRODUCTION

A. Purpose and Intent. The Districts are independent units of local government, separate and distinct from the City, and, except as may otherwise be provided for by State or local law or this Governing Document, their activities are subject to review by the City only insofar as they may deviate in a material matter from the requirements of the Governing Document. It is intended that the Districts will provide a part or all of the Public Improvements for the use and benefit of all anticipated inhabitants and taxpayers of the Districts. The primary purpose of the Districts will be to finance the construction of these Public Improvements. The Districts are not being created to provide any ongoing operations and maintenance services.

B. Objective of the City Regarding Districts' Governing Document. The City's objective in approving the Governing Document for the Districts is to authorize the Districts to provide for the planning, design, acquisition, construction, installation, relocation, and redevelopment of the Public Improvements from the proceeds of Debt to be issued by one or more of the Districts. All Debt is expected to be repaid at a tax mill levy no higher than the Maximum Debt Mill Levy also subject to the Maximum Debt Mill Levy Imposition Term for commercial and residential properties, and/or repaid by fees and by Assessments. Debt which is issued within these parameters will insulate property owners from excessive tax burdens to support the servicing of the Debt and will result in a timely and reasonable discharge of the Debt.

This Governing Document is intended to establish a limited purpose for the Districts and explicit financial constraints that are not to be violated under any circumstances. The primary purpose is to provide for the Public Improvements associated with development and regional needs. Operational activities are allowed, but only through an interlocal agreement with the City or relevant public entity.

It is the intent of the Districts to dissolve upon payment or defeasance of all Debt incurred or upon a determination that adequate provision has been made for the payment of all Debt, and if the Districts have authorized operating functions under an interlocal agreement, to retain only the power necessary to impose and collect taxes or Fees to pay for these costs.

The Districts shall be authorized to finance the Public Improvements that can be funded from Debt to be repaid from Assessments or from tax revenues collected from a mill levy that shall not exceed the Maximum Debt Mill Levy on Taxable Property and that shall not exceed the Maximum Debt Mill Levy Imposition Term on Taxable Property. It is the intent of this Governing Document to assure to the extent possible that no Taxable Property bears an economic burden that is greater than that associated with the Maximum Debt Mill Levy in amount and that no Taxable Property bears an economic burden that is greater than that associated with the Maximum Debt Mill Levy Imposition Term in duration even under bankruptcy or other unusual situations. Generally, the cost of Public Improvements that cannot be funded within these parameters are not costs to be paid by the Districts. It is the intent of this Governing Document that no Taxable Property bear an economic burden that is greater than that associated with the Maximum Debt Mill Levy in amount and that no Taxable Property bear an economic burden that is greater than that associated with the Maximum Debt Mill Levy Imposition Term in duration even under bankruptcy or other unusual situations. Generally, the

cost of Public Improvements that cannot be funded within these parameters are not costs to be paid by the Districts.

C. Limitation on Applicability. This Governing Document is not intended to and does not create any rights or remedies in favor of any party other than the City. Failure of a District to comply with any terms or conditions of this Governing Document shall not relieve any party of an obligation to a District or create a basis for a party to challenge the incorporation or operation of a District, or any Debt issued by a District.

## II. DEFINITIONS

In this Governing Document, the following terms shall have the meanings indicated below, unless the context hereof clearly requires otherwise:

*Annexation Area Boundaries:* means the boundaries of the area depicted in the Annexation Map which have been approved by the City for annexation into or withdrawal from any of the Districts upon the meeting of certain requirements.

*Annexation Area:* means the map attached hereto as **Exhibit 3**, describing the property proposed for annexation into or withdrawal from any of the Districts.

*Approved Development Plan:* means an approved development agreement identifying, among other things, Public Improvements necessary for facilitating development for property with the Districts. For purposes of this Governing Document, the Development Agreement for the Project approved by the City on January 21, 2025 shall constitute an Approved Development Plan.

*Assessments*: means assessments levied in an assessment area created within a District pursuant to the Assessment Area Act, Title 11, Chapter 42 of the Utah Code, as amended from time to time and any successor statute thereto.

*Assessment Act*: means, collectively: (i) Title 11, Chapter 42, Utah Code as may be amended from time to time; and (ii) the C-PACE Act.

*Board*: means the board of trustees of one District or the boards of trustees of all Districts, in the aggregate.

*Bond, Bonds, or Debt*: means bonds or other obligations, including loans of any property owner, for the payment of which any District has promised to impose an ad valorem property tax mill levy, impose Fees, and/or collect Assessments.

*City*: means Heber City, Utah.

*City Code*: means the City Code of Heber City, Utah.

*City Council*: means the City Council of Heber City, Utah.

*C-PACE Act*: means Title 11, Chapter 42a of the Utah Code, as amended from time to time and any successor statute thereto.

*C-PACE Bonds*: means bonds, loans, notes, or other structures and obligations of a District issued pursuant to the C-PACE Act, including refunding C-PACE Bonds.

*C-PACE Assessments*: means assessments levied under the C-PACE Act.

*Developer*: means Angstrom Development Group LLC, and its affiliates and successors and assigns.

*District*: means any one of the Harvest Village Public Infrastructure Districts.

*District No. 1*: means Harvest Village Public Infrastructure District No. 1.

*District No. 2*: means Harvest Village Public Infrastructure District No. 2.

*Districts*: means District No. 1 and District No. 2.

*District Act*: means the Special District Act and the PID Act.

*District Area*: means the property within the Initial District Boundaries Map and the Annexation Map.

*End User*: means any owner, or tenant of any owner, of any improvement within the Districts, who is intended to become the ultimate user of such improvement. By way of illustration, a residential homeowner, renter, commercial property owner, or commercial tenant obligated to pay property taxes pursuant to the terms of their lease is an End User. The business entity that constructs homes or commercial structures is not an End User.

*Enhanced Improvements*: means enhanced park, transportation or recreation improvements within the Harvest Village development project that directly benefit the residents within the Districts and that are not otherwise required by the Development Agreement for the Harvest Village Mixed Use Development. The Districts and City agree that the Enhanced Improvements generally consist of the improvements detailed in Exhibit 4.

*Fees*: means one or more fees imposed by any District for the payment of costs of administering the Districts, acquiring, improving, constructing, enlarging, or extending improvements, facilities, or property or issuing bonds and paying debt service on district bonds pursuant to Section 17D-4-302 of the PID Act or Section 17B-1-103(j) of the Special District Act.

*Financial Plan*: means the Financial Plan described in Section VIII which describes (i) the potential means whereby the Public Improvements may be financed; (ii) how the Debt is expected to be incurred; and (iii) the estimated operating revenue derived from property taxes, Assessments, and/or Fees for the first budget year.

*General Obligation Debt*: means a Debt that is directly payable from and secured by ad valorem property taxes that are levied by a District and does not include Limited Tax Debt.

*Governing Document*: means this Governing Document for the Districts approved by the City Council.

*Governing Document Amendment*: means an amendment to the Governing Document approved by the City Council in accordance with applicable State law and approved by the Boards in accordance with applicable State law.

*Initial District Boundaries*: means the boundaries of the area described in the Initial District Boundaries Map, and more particularly described by the legal descriptions found in **Exhibit 1**.

*Initial District Boundaries Map*: means the map attached hereto as **Exhibit 2**, describing the initial boundaries of the Districts.

*Limited Tax Debt*: means a Debt that is directly payable from and secured by ad valorem property taxes that are levied by the District which may not exceed the Maximum Debt Mill Levy.

*Maximum Debt Mill Levy*: means the maximum mill levy a District is permitted to impose for payment of Debt as set forth in Section VIII.C below.

*Maximum Debt Mill Levy Imposition Term*: means the maximum term for imposition of a mill levy on a particular property developed for residential uses as set forth in Section VIII.D below.

*Municipal Advisor*: means a consultant that: (i) advises Utah governmental entities on matters relating to the issuance of securities by Utah governmental entities, including matters such as the pricing, sales, and marketing of such securities and the procuring of bond ratings, credit enhancement, and insurance in respect to such securities; (ii) shall be an investment banker, or individual listed as a public finance advisor in the Bond Buyer's Municipal Market Place; and (iii) is not an officer or employee of the Districts and has not been otherwise engaged to provide services in connection with the transaction related to the applicable Debt.

*Net Proceeds*: means the gross proceeds of the sale of Bonds secured by ad valorem property taxes that are levied by the Districts, less any of the following: (1) amounts applied or to be applied to pay transaction and administrative expenses, including underwriting discount, (2) amounts to pay cost of issuance, and (3) amounts to pay capitalized interest and to fund any reserves deemed necessary or appropriate by a District, not including any investment earnings realized thereon.

*Project*: means the development or properties commonly referred to as Harvest Village.

*PID Act*: means Title 17D, Chapter 4 of the Utah Code, as amended from time to time and any successor statute thereto.

*Public Improvements*: means a part or all of the improvements authorized to be planned, designed, acquired, constructed, installed, relocated, redeveloped, and financed as generally described in the District Act to serve the future property owners and inhabitants of the District Area as determined by the Board, and includes "Public Infrastructure and Improvements" as defined in the PID Act.

*Regional Improvements*: means Public Improvements and facilities that benefit the District Area and which are to be financed pursuant to Section VII below.

*Special District Act*: means Title 17B of the Utah Code, as amended from time to time.

*State*: means the State of Utah.

*Taxable Property*: means real or personal property within the District Area subject to ad valorem taxes imposed by the Districts.

*Trustee*: means a member of the Board.

*Utah Code*: means the Utah Code Annotated 1953, as amended.

## III. BOUNDARIES

The total area of the Initial District Boundaries includes approximately 1,691,958 square feet or 38.8 acres. The legal description of the Initial District Boundaries is attached hereto as **Exhibit 1**. The Initial District Boundaries and the Annexation Area Boundaries are attached hereto as **Exhibit 2** and **Exhibit 3**. It is anticipated that the Districts' boundaries may change from time to time as it undergoes annexations and withdrawals pursuant to Section 17D-4-201, Utah Code, subject to Article V below.

## IV. BENEFITS OF DISTRICT

The Districts anticipate providing many benefits to the City and surrounding areas in the form of financing for the Public Improvements to be constructed and dedicated to the City or other appropriate entity, utility, or owners association in conjunction with the approved Project plans and this Governing Document. The District is authorized by the City to fund the construction of Enhanced Improvements, and the District agrees to invest 5% of Net Proceeds from Bonds secured by ad valorem property taxes.

## V. DESCRIPTION OF PROPOSED POWERS, IMPROVEMENTS, AND SERVICES

A. Powers of the Districts. The Districts shall have the power and authority to provide the Public Improvements within and outside the boundaries of the Districts as such power and authority is described in the District Act, and other applicable statutes, common law, and the Constitution, subject to the limitations set forth herein. The Districts shall dedicate the Public Improvements to the City or other appropriate entity, utility, or owners association in a

manner consistent with the rules and regulations of the City and applicable provisions of State law. Each District shall be permitted to pay for Public Improvements provided that such District complies with this Section V and other requirements of this Governing Document, including, but not limited to, the Debt limit provided in Section VIII.A and the Maximum Debt Mill Levy provided in Section VIII.C.

B. Reimbursement for Improvements. Any impact fee reimbursements or credits which become available due to the financing of Public Improvements by a District shall be for the benefit of the Districts and not any developer. The specifics of the scope and availability of impact fee credits or reimbursements shall be reserved and may be addressed in a future interlocal agreement between the City and a District.

C. Operations and Maintenance Limitation. The purpose of the Districts is to plan for, design, acquire, construct, install, relocate, redevelop, and finance the Public Improvements. The Districts shall dedicate the Public Improvements or Enhanced Improvements to the City or other appropriate entity, utility, or owners association in a manner consistent with rules and regulations of the City and applicable provisions of the City Code. The Districts shall be authorized, but not obligated, to own, operate, and maintain Public Improvements not otherwise required to be dedicated to the City or other public entity, including, but not limited to, street improvements (including roads, curbs, gutters, culverts, sidewalks, bridges, parking facilities, paving, lighting, grading, landscaping, and other street improvements), traffic and safety controls, retaining walls, park and recreation improvements and facilities, trails, open space, landscaping, drainage improvements (including detention and retention ponds, trickle channels, and other drainage facilities), irrigation system improvements (including wells, pumps, storage facilities, and distribution facilities), and all necessary equipment and appurtenances incident thereto.

D. Construction Standards Limitation. The Districts will ensure that the Public Improvements are designed and constructed in accordance with the standards and specifications of the City and of other governmental entities having proper jurisdiction. The Districts will obtain applicable permits for construction and installation of Public Improvements prior to performing such work. Land easements, or improvements to be conveyed or dedicated to the City and any other local government entity shall be conveyed in accordance with the related standards at no cost to the City. All public infrastructure within the Districts which will be connected to and owned by another public entity shall be subject to all design and inspection requirements and other standards of such public entity.

E. Procurement. The Districts shall be subject to the Utah Procurement Code, Title 63G, Chapter 6a. Notwithstanding this requirement, the Districts may acquire completed or partially completed improvements for fair market value as reasonably determined by an engineer who certifies as part of such fair market value determination that they are independent of such District.

F. Municipal Advisor Certificate. Prior to the issuance of Debt, a District shall obtain the certification of a Municipal Advisor substantially as follows:

We are [I am] a Municipal Advisor within the meaning of the District's Governing Document.

We [I] certify that (1) the net effective interest rate to be borne by [insert the designation of the Debt] does not exceed a reasonable current [tax-exempt] [taxable] interest rate, using criteria deemed appropriate by us [me] and based upon our [my] analysis of comparable high yield securities; and (2) the structure of [insert designation of the Debt], including maturities and early redemption provisions, is reasonable considering the financial circumstances of the District.

G. Annexation and Withdrawal.

(a) The District shall not include within its boundaries any property outside the District Area without the prior written consent of the City. The City, by resolution and this Governing Document, has consented to the annexation of any area within the Annexation Area Boundaries into the District. Such area may only be annexed upon the District obtaining any consents required under the PID Act and the passage of a resolution of the Board approving such annexation.

(b) The City, by resolution and this Governing Document, has consented to the withdrawal of any area within the District Boundaries from the District. Such area may only be withdrawn upon the District obtaining any consents required under the PID Act and the passage of a resolution of the Board approving such withdrawal..

(c) Any annexation or withdrawal shall be in accordance with the requirements of the PID Act.

(d) Upon any annexation or withdrawal, the District(s) shall provide the City a description of the revised District boundaries.

(e) Annexation or withdrawal of any area in accordance with this Section shall not constitute an amendment of this Governing Document.

H. Governing Document Amendment Requirement. This Governing Document has been designed with sufficient flexibility to enable the Districts to provide required facilities under evolving circumstances without the need for numerous amendments. Subject to the limitations and exceptions contained herein, this Governing Document may be amended by passage of a resolution of the City and the applicable District approving such amendment.

I. Overlap Limitation. The boundaries of the Districts shall not overlap unless the aggregate mill levy for payment of Debt of the overlapping Districts will not at any time exceed the Maximum Debt Mill Levy of the Districts. Additionally, the boundaries of the Districts shall not overlap the boundaries of any other financing district which is not a traditional service provider unless the aggregate mill levy for payment of Debt of the applicable District and such districts will not at any time exceed the Maximum Debt Mill Levy of the Districts.

J. Initial Debt Limitation. On or before the effective date of approval by the City of an Approved Development Plan relating to property within the Districts, the Districts shall not: (a) issue any Debt; nor (b) impose a mill levy for the payment of Debt by direct imposition or by transfer of funds from the operating fund to the Debt service funds; nor (c) impose and collect any Assessments used for the purpose of repayment of Debt.

K. Total Debt Issuance Limitation. The Districts shall not issue Limited Tax Debt in excess of an aggregate amount of **Twenty-Five Million Dollars ($25,000,000)**. This amount excludes any portion of Bonds issued to refund a prior issuance of Debt by the Districts. Any Assessment Debt or C-PACE Bonds do not count against the foregoing limitation and there is no limit to the amount of Assessment Debt or C-PACE Bonds the Districts may issue so long as such issuances are in accordance with the provisions of the applicable Assessment Act.

Notwithstanding the foregoing, the Districts shall not be permitted to issue Debt, other than refunding prior issuances of Debt, after December 31, 2049.

L. Bankruptcy Limitation. All of the limitations contained in this Governing Document, including, but not limited to, those pertaining to the Maximum Debt Mill Levy and the Maximum Debt Mill Levy Imposition Term, have been established under the authority of the City to approve a Governing Document with conditions pursuant to Section 17D-4-201(5), Utah Code. It is expressly intended that such limitations:

(a) Shall not be subject to set-aside for any reason or by any court of competent jurisdiction, absent a Governing Document Amendment; and

(b) Are, together with all other requirements of Utah law, included in the "political or governmental powers" reserved to the State under the U.S. Bankruptcy Code (11 U.S.C.) Section 903, and are also included in the "regulatory or electoral approval necessary under applicable nonbankruptcy law" as required for confirmation of a Chapter 9 Bankruptcy Plan under Bankruptcy Code Section 943(b)(6).

Any Debt, issued with a pledge or which results in a pledge, that exceeds the Maximum Debt Mill Levy and the Maximum Debt Mill Levy Imposition Term, shall be deemed a material modification of this Governing Document and shall not be an authorized issuance of Debt unless and until such material modification has been approved by the City as part of a Governing Document Amendment.

M. Preliminary Engineering Survey. The Districts shall have authority to provide for the planning, design, acquisition, construction, installation, relocation, redevelopment, maintenance, and financing of the Public Improvements within and without the boundaries of the Districts, as specified application materials relating to the Districts and as may be further defined in an Approved Development Plan. An estimate of the costs of the Public Improvements which may be planned for, designed, acquired, constructed, installed, relocated, redeveloped, maintained or financed was prepared based upon a preliminary engineering survey and estimates derived from

the zoning on the property in the District Area and is approximately Thirty Million Dollars ($30,000,000).

All of the Public Improvements will be designed in such a way as to assure that the Public Improvements standards will be compatible with those of the City and/or any other applicable public entity and shall be in accordance with the requirements of the Approved Development Plan. All construction cost estimates are based on the assumption that construction conforms to applicable local, State or Federal requirements

N. Multiple District Structure. It is anticipated that the Districts, collectively, will undertake the financing and construction of the Public Improvements. The nature of the functions and services to be provided by each District may be clarified in an interlocal agreement between and among the Districts. All such agreements will be designed to help assure the orderly development of the Public Improvements and essential services in accordance with the requirements of this Governing Document. Said interlocal agreement may be amended by mutual agreement of the Districts without the need to amend this Governing Document

## VI. THE BOARD OF TRUSTEES

A. Board Composition. The Board shall be composed of three (3) Trustees, who shall be appointed by the City Council pursuant to the PID Act. All Trustees shall be at large seats. Trustee terms for the Districts shall be staggered with initial terms as follows: Trustee 3 shall serve an initial term of four (4) years; Trustee 1 and Trustee 2 shall serve an initial term of six (6) years. All terms shall commence on the date of issuance of a certificate of incorporation by the Office of the Lieutenant Governor of the State of Utah. In accordance with the PID Act, appointed Trustees shall not be required to be residents of such Districts.

B. Transition to Elected Board.

(a) For a District anticipated to include residential uses, at the time of annexation of property into a District, such District shall estimate the total number of residential units within the District at full buildout of the property within the District (the "Anticipated Units"). Upon any annexation or withdrawal in accordance with this Governing Document, any affected District may adjust its Anticipated Units to reflect such boundary change. The respective Board seats for the District with residential property shall transition from appointed to elected seats according to the following milestones:

Trustee 1. Trustee 1 shall transition to an elected seat after the end of a full term during which 50% of the Anticipated Units have received certificates of occupancy.

Trustee 2. Trustee 2 shall transition to an elected seat after the end of a full term during which 75% of the Anticipated Units have received certificates of occupancy.

Trustee 3. Trustee 3 shall transition to an elected seat after the end of a full term during which 90% of the Anticipated Units have received certificates of occupancy.

(b) For any District which is not anticipated to include any residential property, the Board shall continue to be appointed by the City Council and comprised of owners of

land or agents and officers of an owner of land within the boundaries of the District. Any property owner owning at least one-third of the taxable value of the property within such District shall be entitled to nominate one trustee seat for each one-third value (provided that the City retains discretion to reject any nominee and request a new nominee from such property owner).

No transition pursuant to this Section shall become effective until the next scheduled regular election of the District following a full term. Registered voters within this Section shall mean voters whose "principal place of residence," as that term is defined under Utah Code 20A-2-105(1)(a), is within the District.

C. Reelection and Reappointment. Upon the expiration of a Trustee's respective term, for any seat which has not transitioned to an elected seat, the District shall notify the City of the pending expiration of the term. The City Council may appoint a new Trustee pursuant to the PID Act prior to the expiration of the term of the current Trustee. If the City Council fails to appoint a new Trustee, the existing Trustee shall be deemed reappointed for a term of four (4) years. Any seat that has transitioned to an elected seat shall be elected at large pursuant to an election held for such purpose. If no qualified candidate files to be considered for appointment or files a declaration of candidacy for a seat, such seat may be filled in accordance with the Special District Act. Any Trustee shall continue to serve until a new Trustee is elected.

D. Vacancy. Any vacancy on the Board shall be filled pursuant to the Special District Act.

E. Compensation. Only Trustees who are residents of the District may be compensated for services as Trustee. Such compensation shall be in accordance with State law.F. Conflicts of Interest. Trustees shall disclose all conflicts of interest. Any Trustee who discloses such conflicts in accordance with 17D-4-202 and 67-16-9, Utah Code, shall be entitled to vote on such matters.

## VII. REGIONAL IMPROVEMENTS

The Districts shall be authorized to provide for the planning, design, acquisition, construction, installation, relocation, and/or redevelopment and a contribution to the funding of the Regional Improvements and fund the administration and overhead costs related to the provisions of the Regional Improvements.

## VIII. FINANCIAL PLAN

A. General.

The Districts shall be authorized to provide for the planning, design, acquisition, construction, installation, relocation, and/or redevelopment of the Public Improvements from its revenues and by and through the proceeds of Debt to be issued by the Districts. The Financial Plan for the Districts shall be to issue such Debt as the Districts can reasonably pay from revenues derived from the Maximum Debt Mill Levy within the Maximum Debt Mill Levy Imposition Term, Assessments, impact fees remitted by the City, and other legally available

revenues. The total Limited Tax Debt that the Districts shall be permitted to issue shall not **exceed Twenty-Five Million Dollars ($25,000,000)** and shall be permitted to be issued on a schedule and in such year or years as the Districts determine shall meet the needs of the Financial Plan referenced above and phased to serve development as it occurs. Any portion of Debt issued to refund a prior issuance of Debt by the Districts shall not count against the permitted total Debt. In addition, this limitation does not apply to a District's pledge of its property tax revenues to the Debt of the other District. In addition, any Assessment Debt or C-PACE Bonds do not count against the foregoing limitation and there is no limit to the amount of Assessment Debt or C-PACE Bonds the District may issue so long as such issuances are in accordance with the provisions of the applicable Assessment Act. All Bonds and other Debt issued by the Districts may be payable from any and all legally available revenues of the Districts, including, without limitation, general ad valorem taxes to be imposed upon all Taxable Property within the Districts, impact fees, and Assessments. The Districts will also rely upon various other revenue sources authorized by law. These will include the power to assess Fees, penalties, or charges, including as provided in Section 17D-4-304, Utah Code, as amended from time to time.

B. Maximum Voted Interest Rate and Maximum Underwriting Discount.

The interest rate on any Debt is expected to be the market rate at the time the Debt is issued. In the event of a default, the proposed maximum interest rate on any Debt is not expected to exceed eighteen percent (18%). The proposed maximum underwriting discount will be five percent (5%). Debt, when issued, will comply with all relevant requirements of this Governing Document, State law, and federal law, as then applicable to the issuance of public securities.

C. Maximum Debt Mill Levy; Prepayment of Assessments.

1. The "Maximum Debt Mill Levy," which is the maximum mill levy the Districts is permitted to impose upon the Taxable Property within the Districts for payment of Limited Tax Debt and administrative expenses, shall be **0.005 per dollar** of taxable value of Taxable Property in the Districts; provided that such levy shall be subject to adjustment as provided in Section 17D-4-301(8), Utah Code. Such Maximum Debt Mill Levy may only be amended pursuant to a Governing Document Amendment and as provided in Section 17D-4-202, Utah Code.

2. Notwithstanding Paragraph 1 above, the Districts may not concurrently impose a mill levy and Assessments on End Users unless the aggregate impact of such payments is forecasted at the time of issuance of such Debt to be less than 0.005 per dollar of the anticipated taxable value upon buildout of Taxable Property within the Districts (such value to be estimated by an appraisal or market study or related report relating to such Debt). Such forecast may factor in any required prepayment of Assessments prior to conveyance to End Users. C-PACE Assessments are not subject to the foregoing limit. The foregoing limit shall be subject to adjustment as provided in Section 17D-4-301(8), Utah Code.

D. Maximum Debt Mill Levy Imposition Term.

Each bond issued by the Districts shall mature within thirty-one (31) years from the date of issuance of such bond. In addition, no mill levy may be imposed for the repayment of a series of bonds after a period exceeding forty (40) years from the first date of imposition of the mill levy for such bond (the "Maximum Debt Mill Levy Imposition Term").

E. Debt Instrument Disclosure Requirement.

In the text of each Bond and any other instrument representing and constituting Debt, the District shall set forth a statement in substantially the following form:

> By acceptance of this instrument, the owner of this Bond agrees and consents to all of the limitations in respect of the payment of the principal of and interest on this Bond contained herein, in the resolution of the District authorizing the issuance of this Bond and in the Governing Document for creation of the District.

Similar language describing the limitations in respect of the payment of the principal of and interest on Debt set forth in this Governing Document shall be included in any document used for the offering of the Debt for sale to persons, including, but not limited to, a developer of property within the boundaries of the Districts.

F. Security for Debt.

The Districts shall not pledge as security any land, assets, funds, revenue, or property of the City, or property to be conveyed to the City, as security for the indebtedness set forth in this Governing Document. Approval of this Governing Document shall not be construed as a guarantee by the City of payment of any of the Districts' obligations; nor shall anything in the Governing Document be construed so as to create any responsibility or liability on the part of the City in the event of default by the Districts in the payment of any such obligation. All Debt issued by the Districts for which a tax is pledged to pay the Debt service shall meet the requirements of all applicable statutes.

G. Districts' Operating Costs.

The estimated cost of engineering services, legal services, and administrative services, together with the estimated costs of the Districts' organization and initial operations, are anticipated to be Fifty Thousand Dollars ($50,000), which will be eligible for reimbursement from Debt proceeds.

In addition to the capital costs of the Public Improvements, the Districts will require operating funds for administration and to plan and cause the Public Improvements to be financed. The first year's operating budget of the Districts is estimated to be approximately Fifty Thousand Dollars ($50,000) which is anticipated to be derived from property taxes and other revenues and may also be financed for a period of time until the Districts revenues are anticipated to be sufficient to bear such costs. The Districts may also enter into a reimbursement agreement with the Developer of the Project to reimburse such Developer for any such administrative costs paid by Developer.

H. Bond and Disclosure Counsel; Municipal Advisor.

It is the intent of the City that the Districts shall use competent and nationally recognized bond and disclosure counsel and a Municipal Advisor with respect to District Bonds to ensure proper issuance and compliance with this Governing Document. The Districts are encouraged to use the City's bond counsel and Municipal Advisor, however, the Districts may request to use other bond counsel or Municipal Advisors, meeting the requirements in the foregoing sentence, with such request in writing, delivered to the City manager and the City attorney, stating the grounds for such request. Such request shall not be unreasonably denied or delayed. In the event the City does not object to the Districts' request in writing within twenty-one (21) calendar days, stating the grounds for the objection, the Districts' selection shall be deemed approved.

## IX. ANNUAL REPORT

A. General. In addition to all reporting requirements required by State law, the Districts shall be responsible for submitting an annual report to the City Recorder's Office no later than two hundred and ten (210) days following the end of such Districts' fiscal year, beginning with fiscal year 2025.

B. Reporting of Significant Events. The annual report shall include information as to any of the following:

1. Names and terms of Board members and officers;

2. Board seat transition milestones and progress towards Board transition, as applicable;

3. District office contact information, if changed;

4. A summary of any litigation which involves the Districts as of the last day of the prior fiscal year, if any;

5. A summary of the total Debt authorized and total Debt issued by the Districts as well as any presently planned Debt issuances;

6. Notice of any uncured events of default by the Districts, which continue beyond a ninety (90) day period, under any Debt instrument; and

7. Any inability of the Districts to pay its obligations as they come due, in accordance with the terms of such obligations, which continue beyond a ninety (90) day period.

## X. DISSOLUTION

Upon an independent determination of each District Board that the purposes for which such District was created have been accomplished, the District shall file petitions for dissolution, pursuant to the applicable State statutes. In no event shall a dissolution occur until such District

has provided for the payment or discharge of all of their outstanding indebtedness and other financial obligations as required pursuant to State statutes, collected or assigned all Fees payable to such District, and disbursed of all assets of such District.

## XI. DISCLOSURE TO PURCHASERS

Within thirty (30) days of the Office of the Lieutenant Governor of the State of Utah issuing a certificate of incorporation for the District, or the annexation of property into the District, the Board shall record a notice against the property with the recorder of Wasatch County and provide a copy of the notice to the City. Such notice shall (a) contain a description of the boundaries and annexation area of the District, (b) state that a copy of this Governing Document is on file at the office of the City, (c) if applicable, state that the Debt may convert to general obligation Debt and outlining the provisions relating to conversion, and state that the District may finance and repay infrastructure and other improvements through the levy of a property tax; (d) state the maximum rate the District may levy; and (e) include substantially the following language in bold:

> "Under the maximum property tax rate of the District, **for every $100,000 of taxable value**, there would be an **additional annual property tax of $500** for the duration of the District's Bonds."

Failure to provide any disclosures required by this Section shall not relieve any property owner of the obligation to pay taxes imposed by the District.

The Developer and the Board shall ensure that the Developer, homebuilders, commercial developers, and commercial lessors, as applicable, disclose all of the information in the first paragraph of this Section XI prior to entering into any purchase contract or lease or acceptance of any deposit relating to such residential or commercial property with initial resident homeowners or commercial property owners and/or commercial tenants, as applicable. Such disclosures shall require a signature of such purchaser acknowledging the foregoing.

## XII. ENFORCEMENT

In accordance with Section 17D-4-201(5) of the Utah Code, the City may impose limitations on the powers of the Districts through this Governing Document. The City shall have the right to enforce any of the provisions, limitations, or restrictions in this Governing Document against the Districts, through any and all legal or equitable means available to the City, including, but not limited to, injunctive relief.

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## EXHIBIT 1

**(Legal Descriptions)**

***Harvest Village PID No. 1 – Legal Description***

**Parcel 1: 00-0020-0622**

BEGINNING AT A POINT NORTH 89°17’09” WEST 1894.08 FEET ALONG THE SOUTH SECTION LINE AND NORTH 870.95 FEET FROM THE ORIGINAL SOUTH QUARTER CORNER OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; SAID POINT THE CORNER OF A FENCE; THENCE ALONG SAID FENCE THE FOLLOWING EIGHT COURSES; THENCE NORTH 01 °32’49” WEST 120.95 FEET; THENCE NORTH 25°36’52” EAST 90.88 FEET; THENCE NORTH 32°19’33” EAST 120.86 FEET; THENCE NORTH 31°02’53” EAST 135.11 FEET; THENCE NORTH 07°40’04” EAST 313.06 FEET; THENCE NORTH 07°47’31” EAST 142.80 FEET; THENCE NORTH 07°42’05” EAST 92.71 FEET; THENCE NORTH 07°57’21” EAST 88.82 FEET; THENCE ALONG A FENCE ON THE NORTH SIDE OF THE PROPERTY THE FOLLOWING NINE COURSES; THENCE NORTH 84°40’25” EAST 162.95 FEET; THENCE SOUTH 78°19’19” EAST 175.24 FEET TO AN EXISTING HIGHWAY RIGHT-OF-WAY MARKER ALONG STATE ROAD 220 (RIVER ROAD); THENCE NORTH 84°30’01” EAST 196.45 FEET; THENCE NORTH 71°11’32” EAST 46.59 FEET AN EXISTING HIGHWAY RIGHT-OF-WAY MARKER LOCATED ON THE APPARENT OLD SOUTHERLY RIGHT-OF-WAY LINE OF STATE ROAD 220 (RIVER ROAD);THENCE SOUTH 86°47’32” EAST 90.60 FEET; THENCE NORTH 88°41’42” EAST 190.44 FEET; THENCE SOUTH 89°17’10” EAST 180.01 FEET; THENCE NORTH 89°05’02” EAST 52.91 FEET; THENCE SOUTH 89°04’05” EAST 189.48 FEET TO A FENCE FOLLOWING THE WESTERLY RIGHT-OF-WAY LINE OF STATE HIGHWAY 40; THENCE SOUTH 24°19’21” EAST ALONG SAID FENCE AND RIGHT-OF-WAY LINE 683.46 FEET TO AN EXISTING HIGHWAY RIGHT-OF-WAY MONUMENT (175-35.42); THENCE CONTINUING ALONG SAID RIGHT-OF-WAY SOUTH 23°15’01” EAST 456.90 FEET TO A FENCE FOLLOWING THE NORTH BOUNDARY OF THE HUGH SMITH PROPERTY (SAID FENCE LINE ASSUMED TO BE THE NORTHERLY BOUNDARY LINE OF THE HUGH SMITH PROPERTY AS PER ENTRY NUMBER 135991, BOOK 174, PAGES 55-57), THENCE WESTERLY ALONG SAID FENCE THE FOLLOWING SIX COURSES; THENCE SOUTH 89°25’58” WEST 187.50 FEET; THENCE SOUTH 88°57’55” WEST 197.93 FEET; THENCE NORTH 88°10’07” WEST 92.66 FEET; THENCE SOUTH 88°55’51” WEST 139.39 FEET; THENCE SOUTH 89°41’39” WEST 146.28 FEET; THENCE SOUTH 89°26’02” WEST 1231.19 FEET TO THE POINT OF BEGINNING.

LESS THAN AND EXCEPTING PROPOSED PARCEL B, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1246.50 FEET AND NORTH 1747.80 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 08°54’34” EAST 157.68 FEET TO A POINT ON A NON TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1024.93 FEET, OF WHICH THE RADIUS POINT BEARS NORTH 04°09’55” WEST; THENCE EASTERLY ALONG THE ARC OF SAID CURVE 110.50 FEET THROUGH A CENTRAL ANGLE OF 06°10’37”; THENCE NORTH 71°02’57” EAST 52.43 FEET; THENCE SOUTH 89°36’04” EAST 282.28 FEET; THENCE SOUTH 00°35’16” EAST 180.00 FEET; THENCE SOUTH 89°24’44” WEST 467.71 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL C, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 718.76 FEET AND NORTH 1758.78 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 00°35’16” WEST 180.00 FEET; THENCE SOUTH 89°36’04” EAST 333.88 FEET; THENCE SOUTH 23°43’12” EAST 603.61 FEET; THENCE SOUTH 66°16’48” WEST 220.00 FEET; THENCE NORTH 23°43’12” WEST 508.10 FEET; THENCE SOUTH 89°24’44” WEST 169.04 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL D, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1609.57 FEET AND NORTH 885.67 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 00°35’16” WEST 270.00 FEET; THENCE NORTH 89°24’44” EAST 821.66 FEET; THENCE SOUTH 00°35’16” EAST 65.91 FEET; THENCE SOUTH 45°28’32” WEST 176.21 FEET; THENCE SOUTH 00°40’44” EAST 81.83 FEET; THENCE SOUTH 89°24’44” WEST 694.91 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL E, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 790.66 FEET AND NORTH 1174.32 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 89°24’44” EAST 430.63 FEET; THENCE NORTH 66°16’48” EAST 260.00 FEET; THENCE SOUTH 23°43’12” EAST 270.43 FEET; THENCE SOUTH 66°16’48” WEST 163.99 FEET; THENCE SOUTH 39°20’39” WEST 76.97 FEET;

THENCE SOUTH 89°24’44” WEST 478.82 FEET; THENCE NORTH 00°35’16” WEST 110.69 FEET; THENCE NORTH 46°39’03” WEST 134.61 FEET; THENCE NORTH 00°35’16” WEST 65.91 FEET TO THE POINT OF BEGINNING.

ALSO LESS THAN AND EXCEPTING PROPOSED PARCEL F, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1246.50 FEET AND NORTH 1747.80 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 89°24’44” EAST 467.71 FEET; THENCE NORTH 00°35’16” WEST 180.00 FEET; THENCE NORTH 89°36’04” WEST 282.28 FEET; THENCE SOUTH 71°02’57” WEST 52.43 FEET TO A POINT ON A NON TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 1024.93 FEET, OF WHICH THE RADIUS POINT BEARS NORTH 10°20’32” WEST; THENCE WESTERLY ALONG THE ARC OF SAID CURVE 110.50 FEET THROUGH A CENTRAL ANGLE OF 06°10’37”; THENCE NORTH 08°54’34” EAST 10.27 FEET TO THE SOUTHERLY RIGHT-OF-WAY OF RIVER ROAD, SAID POINT BEING ON A NON TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 1014.93 FEET, OF WHICH THE RADIUS POINT BEARS NORTH 04°17’47” WEST; THENCE ALONG THE SOUTHERLY RIGHT-OF-WAY OF RIVER ROAD THE FOLLOWING THREE (3) COURSES: 1) EASTERLY ALONG THE ARC OF SAID CURVE 106.34 FEET THROUGH A CENTRAL ANGLE OF 06°00’12”; THENCE 2) NORTH 71°02’57” EAST 53.38 FEET; THENCE 3) SOUTH 89°36’04” EAST 702.69 FEET TO THE WESTERLY RIGHT-OF-WAY OF US 40; THENCE ALONG THE WESTERLY RIGHT-OF-WAY OF US 40 THE FOLLOWING TWO (2) COURSES: 1) SOUTH 24 °22’00” EAST 683.96 FEET; THENCE 2) SOUTH 23° 12’07” EAST 457 .13 FEET TO AN EXISTING FENCE; THENCE ALONG THE FENCE LINE THE FOLLOWING FOUR (4) COURSES: 1) SOUTH 89°18’16” WEST 300.75 FEET; THENCE 2) SOUTH 89°57’53” WEST 185.35 FEET; THENCE 3) SOUTH 89°19’16” WEST 734.23 FEET; THENCE 4) SOUTH 89°33’11” WEST 489.59 FEET; THENCE NORTH 00°35’16” WEST 10.01 FEET; THENCE NORTH 89°24’44” EAST 694.91 FEET; THENCE NORTH 00°40’44” WEST 81.83 FEET; THENCE NORTH 45°28’32” EAST 176.21 FEET; THENCE SOUTH 46°39’03” EAST 134.61 FEET; THENCE SOUTH 00°35’16” EAST 110.69 FEET; THENCE NORTH 89°24’44” EAST 478.82 FEET; THENCE NORTH 39°20’39” EAST 76.97 FEET; THENCE NORTH 66°16’48” EAST 163.99 FEET; THENCE NORTH 23°43’12” WEST 270.43 FEET; THENCE SOUTH 66°16’48” WEST 260.00 FEET; THENCE NORTH 23°43’12” WEST 569.61 FEET; THENCE SOUTH 89°24’44” WEST 666.74 FEET; THENCE NORTH 08°54’34” EAST 60.83 FEET TO THE POINT OF BEGINNING.

***Harvest Village PID No. 2 – Legal Description***

**Parcel 2: 00-0021-1558**

A PARCEL OF LAND LOCATED IN THE SOUTH HALF OF SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT THAT IS NORTH 89°17’02” WEST 1609.57 FEET AND NORTH 885.67 FEET FROM THE SOUTH QUARTER CORNER SECTION 18, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE NORTH 00°35’16” WEST 270.00 FEET; THENCE NORTH 89°24’44” EAST 821.66 FEET; THENCE SOUTH 00°35’16” EAST 65.91 FEET; THENCE SOUTH 45°28’32” WEST 176.21 FEET; THENCE SOUTH 00°40’44” EAST 81.83 FEET; THENCE SOUTH 89°24’44” WEST 694.91 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH AN UNLIMITED RIGHT OF WAY AND UTILITY EASEMENT FOR THE BENEFIT OF THE GRANTEE PARCELS, OVERALL INGRESS AND EGRESS DRIVEWAYS, ROADS AND/OR PATHS THAT ORIGINATE FROM RIVER ROAD OR HIGHWAY, AND CONTINUING THROUGH AND OVERALL DRIVEWAYS, VEHICLE PATHS AND/OR PEDESTRIAN PATHS THAT ARE INSTALLED ON GRANTOR’S REMAINING PROPERTY AND/OR THE PROPERTY DESCRIBED AS PARCEL E ON THE WARRANTY DEED IN FAVOR OF K&H DEVELOPMENT-HEBER, LLC RECORDED ON JULY 22, 2015, IN THE OFFICE OF THE WASATCH COUNTY RECORDER AS ENTRY NO. 414240 IN BOOK 1135 AT PAGE 193.

***Annexation Area Boundary – Legal Description***

A part of the South Half of Section 18, Township 3 South, Range 5 East, Salt Lake Base and Meridian, U.S. Survey in Wasatch County, Utah:

Beginning at a point 1609.47 feet North 89°17’02” West along the Section Line; and 875.65 feet (875.66 feet record) North from an Aluminum Cap Monument found marking the South Quarter Corner of said Section 18; and running thence South 89°33’11” West 286.70 feet; thence North 4°56’20” West 89.42 feet to and along the Easterly Line of the U.S.A 2000 Warranty Deed recorded in Book 00470 at Page 00515 of Official Records as it exists on the ground; thence continuing along said Deed Line the following five courses: North 18°14’15” East 78.00 feet; North 50°01’50” East 71.10 feet; North 17°05’43” East 89.90 feet; North 31°02’10” East 139.90 feet; and North 7°53’45” East 642.10 feet to the apparent Southerly Line of River Road as it exists on the ground; thence along said Southerly Line the following five courses: South 89°29’11” East 254.03 feet; South 78°47’34” East 81.83 feet; thence Northeasterly along the arc of a 1014.93 foot curve to the left a distance of 190.27 feet (Center bears North 0°29’00” East, Central Angle equals 10°44’28” and Long Chord bears North 85°06’46” East 189.99 feet); North 70°58’52” East 53.39 feet; and South 89°48’50” East 60.09 feet; thence South 89°37’48” East 642.24 feet to the Westerly Line of U.S. Highway 40 as it exists on the ground at 100.0 foot half-width; thence South 24°22’00” East 684.85 feet along said Westerly Line to an angle point in said Line at Highway Station 175 + 35.42; thence continuing South 23°10’45” East 456.17 feet along said Westerly Line of the Highway; thence South 89°18’16” West 300.68 feet (300.75 feet record) to an existing rebar with cap marked GBN found marking an angle point in the South Boundary of the property; thence South 89°57’53” West 185.35 feet; thence South 89°19’16” West 734.23 feet; thence South 89°33’11” West 489.58 feet to the point of beginning.

**Contains 1,691,948 sq ft**
**or 38.842 acres**

**EXHIBIT 2**

**(Initial District Boundaries Map)**

**Map of District Boundaries**

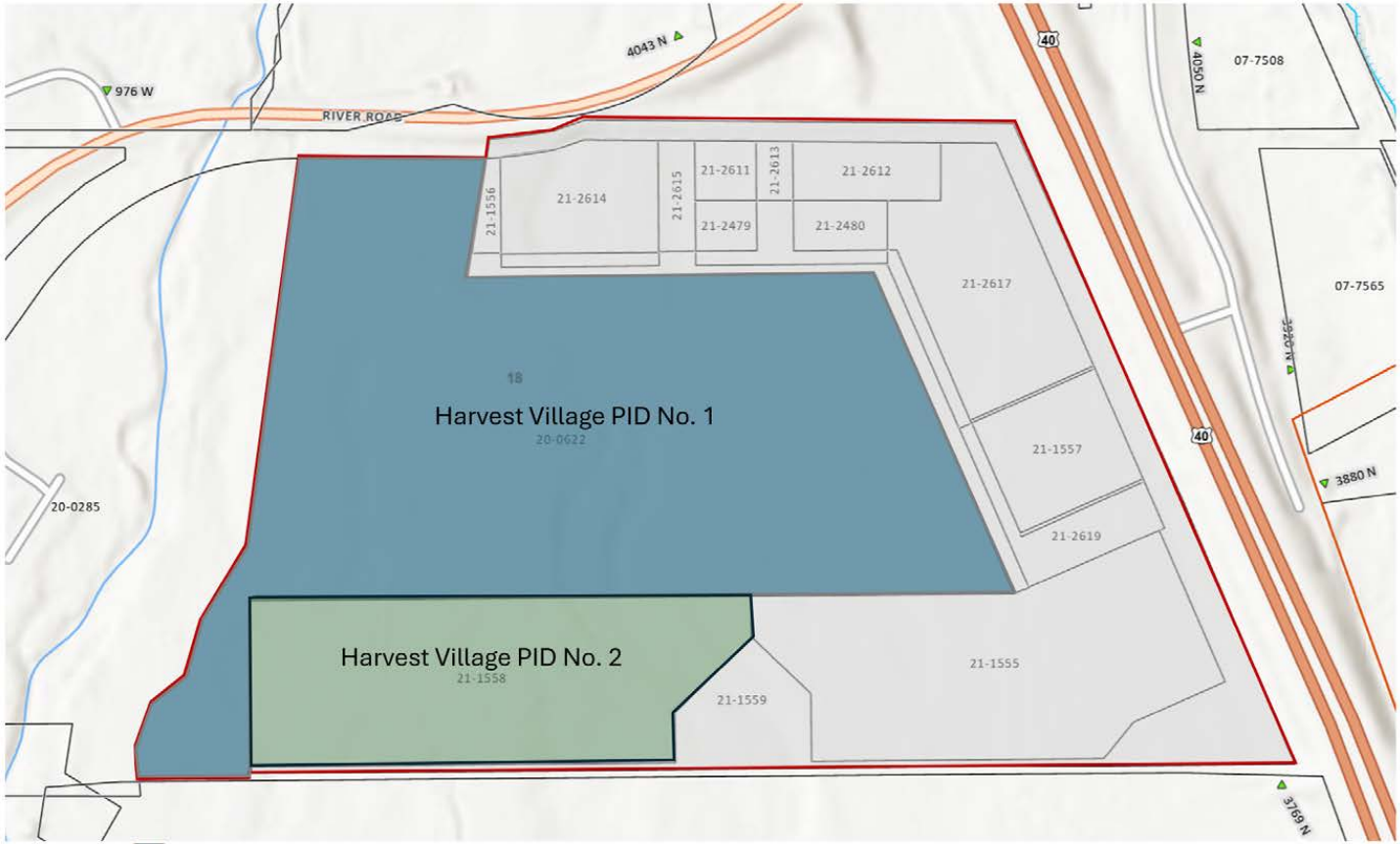
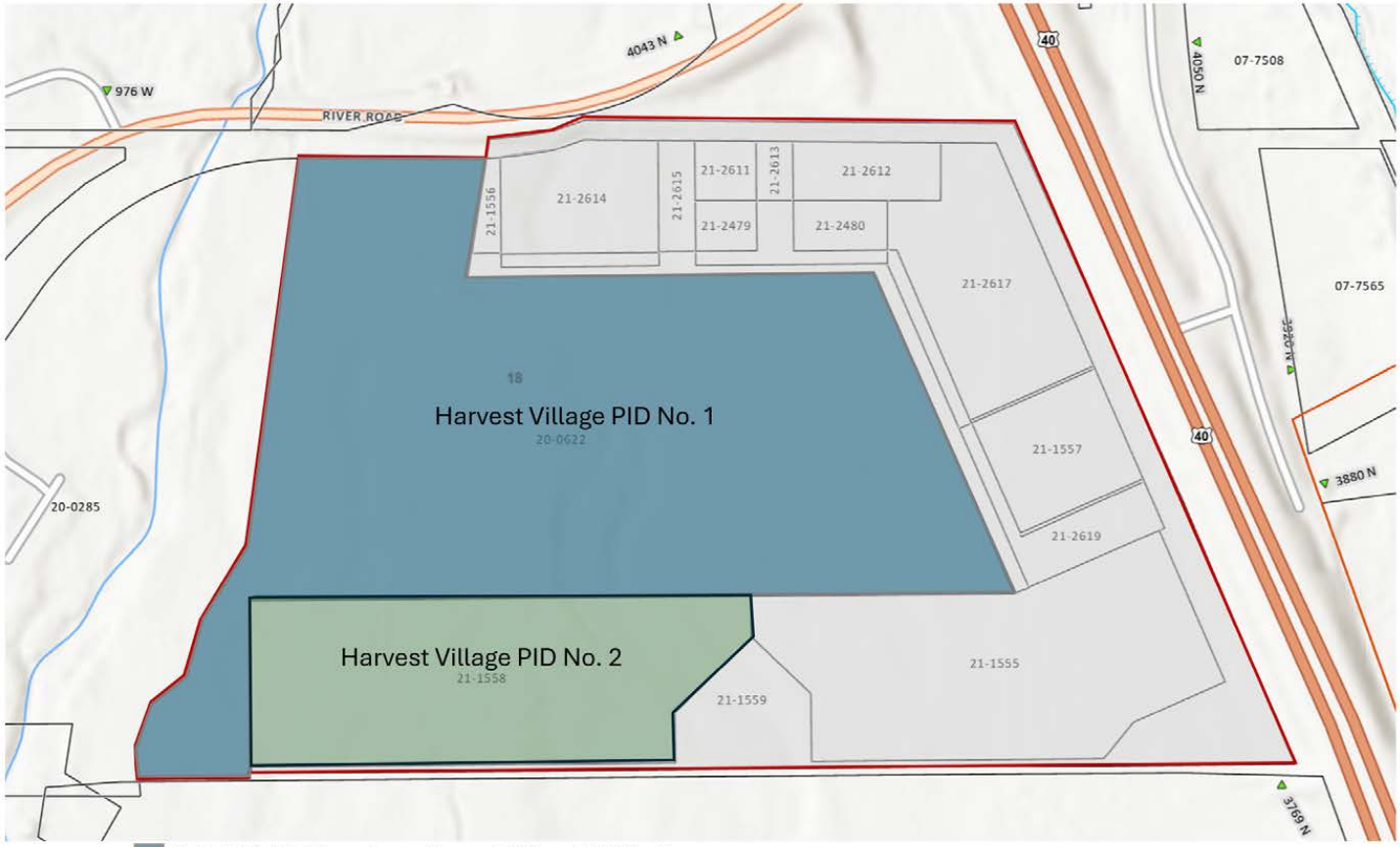


**EXHIBIT 3**

**(Annexation Map)**

**Map of District Boundaries**




Initial District Boundary – Harvest Village PID No. 1

Initial District Boundary – Harvest Village PID No. 2

Annexation Area Boundary

# EXHIBIT 4

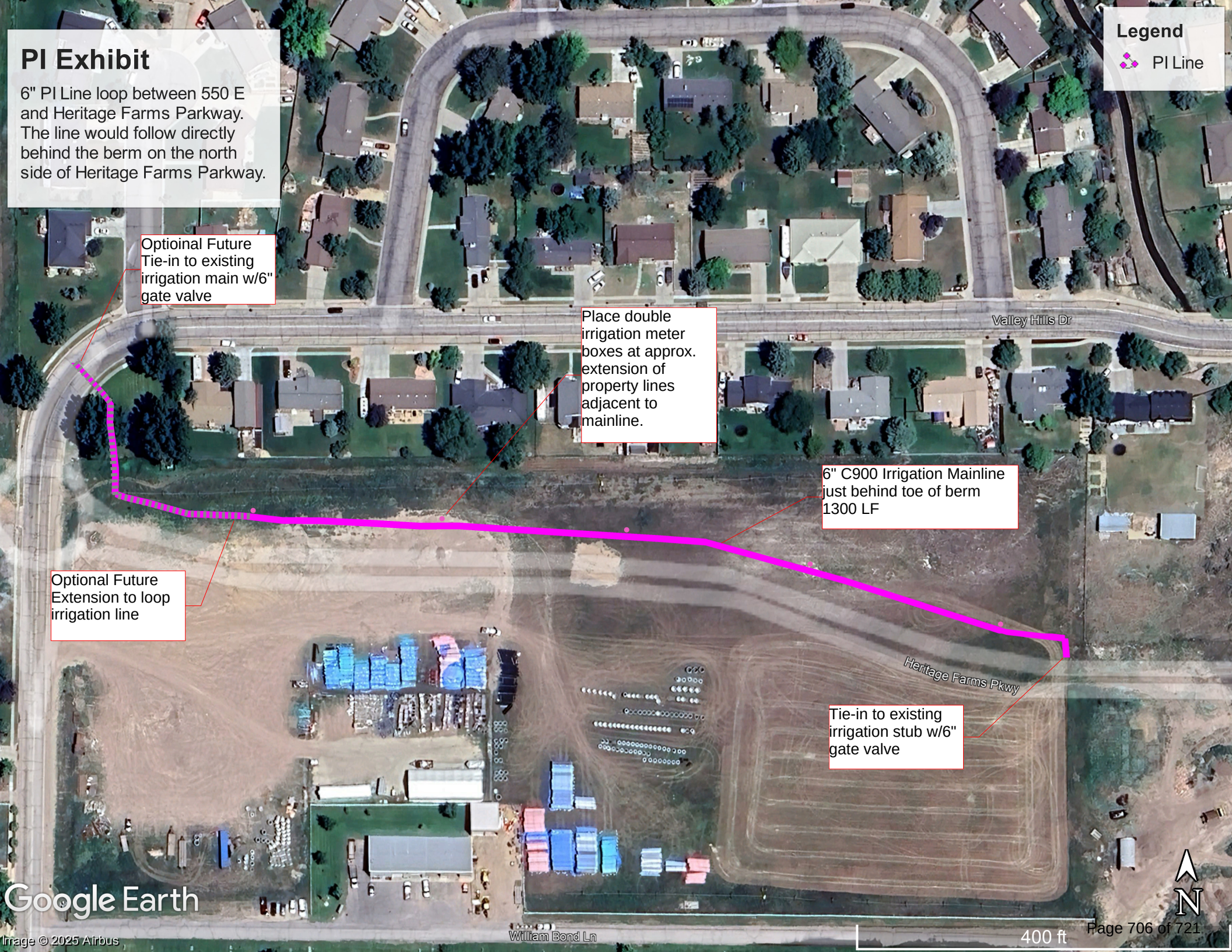
## (Enhanced Improvements)

The District shall include the following enhanced park, recreation, and transportation improvements that directly benefit residents of the District and Heber City:

- **Transit Center & Multi-Modal Integration**
  Development and installation of a custom-designed High Valley Transit bus stop and shelter, including architectural enhancements, integrated bike racks, scooter parking, and ADA-compliant connections to pedestrian and trail networks.
- **Public Art Program**
  Implementation of custom artwork throughout the District, including such things as murals, sculptures, and placemaking installations that reflect local heritage, promote community identity, and enhance pedestrian experiences.
- **Plaza-Wide WiFi Access**
  Installation of reliable, publicly accessible WiFi coverage throughout the Village plaza and adjacent public gathering areas to support connectivity, safety, and accessibility.
- **Perimeter Trail Enhancements**
  Construction of a perimeter walking and biking trail with enhanced features including such things as additional bench placement, directional wayfinding signage, interpretive ecological and historical displays, and outdoor fitness stations.
- **Creek and Pond Connectivity Features**
  Creation of integrated creek and pond water features that serve both aesthetic and ecological functions, with pathways and bridges that connect neighborhoods and amenities throughout the District.

# PI Exhibit

6" PI Line loop between 550 E and Heritage Farms Parkway. The line would follow directly behind the berm on the north side of Heritage Farms Parkway.



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

PI Line For Heber City Lease Properties — Date: 3/4/2025
Heritage Farms Parkway (Approx. 550 E - 820 E) — By: KRT

| No. | Description | Quantity | Units | Unit Price | Item Cost |
|---|---|---|---|---|---|
| 1 | Mobilization (5% construction total) | 1 | LS | $ 3,400.00 | $ 3,400 |
| 2 | Irrigation Main - 6" C900 Purple w/Bedding&Fittings | 925 | LF | $ 50.00 | $ 46,250 |
| 3 | Connect to Existing Main w/fittings | 1 | EA | $ 1,440.00 | $ 1,440 |
| 4 | Gate Valve - 6" | 0 | EA | $ 2,160.00 | $ - |
| 5 | Service w/Box - Double | 5 | EA | $ 4,200.00 | $ 21,000 |
| 6 | Asphalt Road Cut and Replacement - 3" HMA, 8" UBC | 0 | SF | $ 7.50 | $ - |
| 7 | Curb & Gutter 24" Repair | 0 | LF | $ 50.00 | $ - |
| 8 | Sidewalk Repair - 4' x 6" over 6" base | 0 | LF | $ 50.00 | $ - |
| | | | | | |
| | **Sub-Total** | | | | $ 72,090 |
| | **Contingency** | 10% | | | $ 7,230 |
| | **Total Construction** | | | | $ 79,320 |
| | **INCIDENTALS** | | | | |
| 9 | Funding & Administrative Services | 0.0% | L.S. | | $ - |
| 10 | Civil Engineering Design | 8.3% | L.S. | | $ 6,600 |
| 11 | Engineering Construction Services | 8.3% | Hourly | | $ 6,600 |
| | | | | | |
| | | | | **Total Project Cost** | **$ 92,520** |

Parts/pipe 19,145

Bedding/sand 9,000

Aspahlt $ 800

Public works equipment for two weeks of works Est 10,000

Civil engineering price not listed?

Total Price of project = 38,945

# Heber City Council Staff Report

| | |
|---|---|
| **MEETING DATE:** | 5/6/2025 |
| **SUBJECT:** | Second Amendment to the MDA (Master Development Agreement) for the Upper Jordanelle Master Planned Community - Update to the Transportation Plan |
| **RESPONSIBLE:** | Russ Funk |
| **DEPARTMENT:** | Engineering |
| **STRATEGIC RELEVANCE:** | Community and Economic Development<br>Infrastructure Sustainability |

## SUMMARY

Jordanelle Ridge is requesting an amendment to their MDA to modify the Master Transportation Plan & Roadway Cross Sections included in the agreement.

## RECOMMENDATION

Staff recommends approving the Second Amendment to the Jordanelle Ridge MDA updating Exhibit D with the new information as proposed including the conditions as outlined in the Agreement.

## BACKGROUND

In late 2024, Jordanelle Ridge requested an amendment to the Transportation Plan included in their existing MDA with the City. The primary changes to the plan include:

1. Changing the overall alignment of the major public loop through the upper villages.
2. Changing a portion of the original public loop to be a private road with gated access.

The item was brought to a City Council meeting for discussion on December 17th, 2024. During the meeting the following main questions were discussed:

1. Was the City Council open to the proposed road layout changes including the section being changed to a private road?
2. Does the City Council want the main public road loop to be publicly owned or privately owned?

3. Does the City Council want to keep a connection to Little Pole road?

Overall, the City Council was generally supportive of the changes and did want to require a connection to Little Pole road. Council asked for a recommendation from staff regarding whether the road should be public or privately owned, but leaned toward it being public. Council also wanted to make sure that coordination took place with the Fire District and that their input and buy-in for the changes was received. The Engineering staff also had some concerns with regard to capacity that needed to be resolved before moving forward with the proposed changes.

Since the last meeting, the applicant has been working with staff to provide the additional information needed to make a recommendation. This includes additional updates to the roadway plans for Skyfall Dr (Ambush Dr), a revised Traffic Impact Study, and updates to the proposed transportation plan and roadway cross-section exhibits.

**DISCUSSION**

See conditions included in the proposed agreement

**FISCAL IMPACT**

**CONCLUSION**

At this point, the major concerns raised by Council and Staff have been resolved and Staff is recommending approval of the proposed amendment with a list of conditions as included in the proposed agreement.

**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.

## ACCOUNTABILITY

**Department:** Engineering
**Staff member:** Russ Funk, City Engineer

## EXHIBITS

1. Jordanelle MDA - Second MDA Amendment - Transportation Plan Update
2. Exhibit 1 to the Agreement
3. Original Master Plan Exhibit

**SECOND AMENDMENT TO**
**THE DEVELOPMENT AGREEMENT FOR THE UPPER JORDANELLE RIDGE MASTER PLANNED COMMUNITY**

THIS SECOND AMENDMENT TO THE DEVELOPMENT AGREEMENT FOR THE UPPER JORDANELLE MASTER PLANNED COMMUNITY ("**Amendment**") is made and entered into effective as of the 6th day of May, 2025, by and between HEBER CITY, a Utah municipal corporation ("**City**"), and RE INVESTMENT HOLDINGS, LLC, a Utah limited liability company ("**Holdings**")

**RECITALS:**

A. The City and Holdings are parties to that certain Development Agreement for the Upper Jordanelle Master Planned Community (the "**DA**"), dated June 24, 2020.

B. Exhibit D of the DA depicts the Transportation Plan for the Project

C. The Parties wish to amend the Transportation Plan.

**AMENDMENT:**

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the City and Holdings agree as follows:

1. Change to Transportation Plan. Exhibit D of the DA is hereby removed and replaced with the Transportation Plan attached hereto as Exhibit 1.

2. Paragraph 8.8. The following requirements shall be added to paragraph 8.8 of the DA:

A. Prior to issuance of any building permits for construction of residential lots within Phase III (as shown on the Transportation Plan), Developer shall obtain written approval from Wasatch County Fire District for the Transportation Master Plan update including:

a. Incorporation of Fire District requirements for the proposed private roads through Phase III to ensure adequate access.
b. Approval of proposed paving/phasing plan.
c. Approval of temporary dead end of Jordanelle Ridge Road as phases are constructed.

B. Developer shall obtain all necessary UDOT permits for access and improvements to US40 and SR32 prior to moving forward with the Phases requiring the improvements.

C. Any new intersections connecting to US40 and SR32 shall be built according to build-out requirements identified in the Transportation Impact Study (TIS) submitted by the Developer and shall have future needed lanes striped out until needed.

D. Developer shall provide documentation between UDOT and Developer regarding responsibility for cost, installation, and timing of those future improvements for future widening and improvements along SR32 as set forth in the TIS.

E. Developer shall provide a paved trail (8 ft min) along all Major Collector and Mountain Collector routes, which trail shall be built at the same time as the roads. Trail widths shall be wider if required by Trails Master Plan.

F. The grades for all Collector Roads as shown on the Transportation Master Plan shall not exceed 8% (regardless of whether they are initially considered private, City, or County).

G. Developer shall construct a paved road connection to Little Pole according to the City Minor Residential Standard excluding sidewalk (26 feet of asphalt plus curb and gutter). In addition, Developer shall dedicate ROW for the road connection according to the Major Collector – No Median cross section (83 ft ROW). This road construction and dedication shall take place no later than the time when the Collector Road intersecting with the Little Pole connection is constructed.

H. Developer shall facilitate an MOU between Heber City and Wasatch County regarding the approval process, jurisdiction, and applicable standards for roads that straddle the City/County border.

I. Developer shall update the TIS with each Village and if any deficiencies are identified based on updated plans, and Developer shall be responsible to provide additional improvements to correct those deficiencies.

J. The Collector Loop shall be operated and maintained by the Developer with public access until it is connected to the Wasatch County road through Benloch Ranch. At the time the road is connected, it shall be turned over and dedicated to the City.

K. Until the time the road is turned over to the City, Developer shall perform necessary maintenance to the Collector Loop to preserve the service life of the pavement. Maintenance shall include striping every year, crack sealing every 2 years, and a surface seal (Type 2 Slurry or Chip Seal) 2 years after completion and every 5 years thereafter. All maintenance work shall be according to Heber City Standards.

3. Counterpart Signatures. This Amendment may be executed in counterparts, which, when complied together shall constitute one and the same document. The exchange of electronic or facsimile copies of signatures to this Amendment shall for all purposes constitute original signatures.

4. Full Force and Effect. Except as expressly amended herein, the Development Agreement remains in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment effective as of the day and year first written above.

**HEBER CITY**

ATTEST:

By:_____
Trina Cooke, City Recorder

By:_____
Heidi Franco, Mayor

**RE INVESTMENT HOLDINGS, LLC**

_____
Signature

Print Name: _____

Title: _____

# Exhibit 1

Revised Transportation Plan

# Exhibit D

# Master Transportation Plan & Roadway Cross-Section

REVISED MAY XX, 2025

JORDANELLE RESERVOIR

US HWY 40

US HWY 32

BENLOCH RANCH ROW

LITTLE POLE ROW

I

II

III

IV

V

**Legend**

- Existing UDOT Access
- Approved UDOT Access
- Other Access Points
- Development Gate
- City/County Road Connections
- Unpaved City/County Road Connections
- US HWY
- Private Local
- Public Minor Collector
- Public Major Collector - Center Median
- Public Major Collector - No Center Median
- Public Major Collector - Mountain

N

*NOTE: PRIVATE ROADS MAY BE GATED

CAUTION

The engineer preparing these plans will not be responsible for, or liable for, unauthorized changes to or uses of these plans. All changes to the plans must be in writing and must be approved by the preparer of these plans.

| NO. | BY | DATE | REVISIONS |
|---|---|---|---|
| | | | |

# JORDANELLE RIDGE TRANSPORTATION MASTER PLAN

PREPARED FOR: JORDANELLE REF ACQUISITION

DATE SUBMITTED: 05-05-2025

JORDANELLE RIDGE
10421 S. JORDAN GATEWAY, SUITE 200, SOUTH JORDAN, UTAH 84095

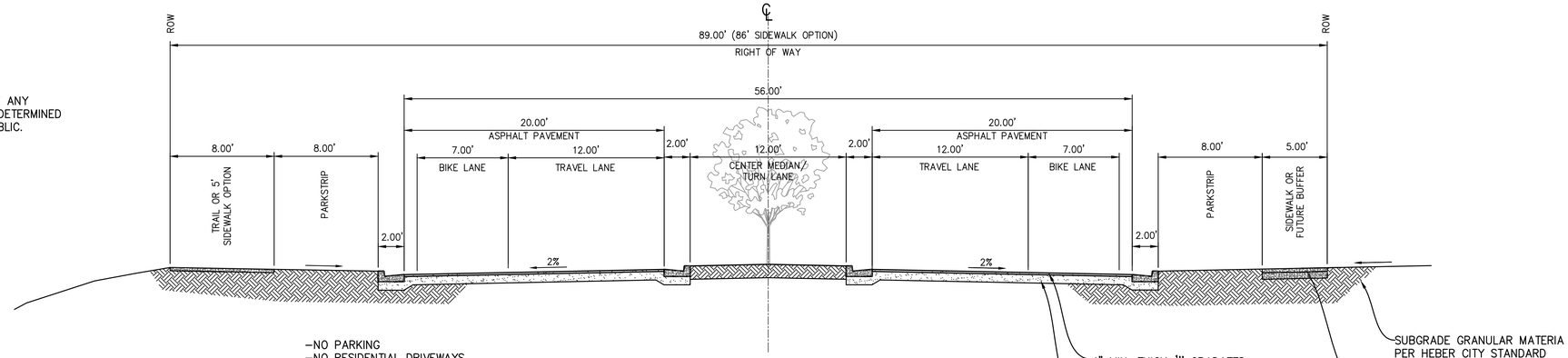
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JOB NUMBER
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PROJ. MGR: BW DESIGNER: MBW
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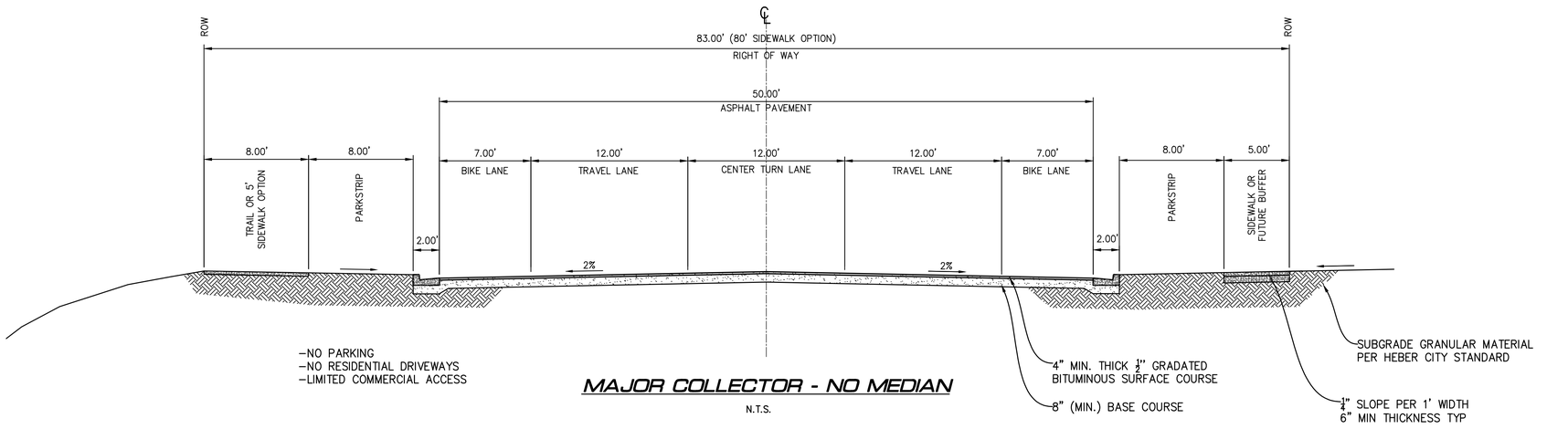
NOTE: HEBER CITY RESERVES THE RIGHT TO RE-STRIPE ANY PUBLIC ROAD AND CHANGE LANE CONFIGURATIONS AS DETERMINED BY THE CITY TO BE IN THE BEST INTEREST OF THE PUBLIC.




-NO PARKING
-NO RESIDENTIAL DRIVEWAYS
-LIMITED COMMERCIAL ACCESS
-POTENTIAL FOR SPLIT LANES OR OTHER ALTERNATIVES AS APPROVED BY CITY
-ALLOW LANDSCAPED MEDIANS

## MAJOR COLLECTOR - MEDIAN

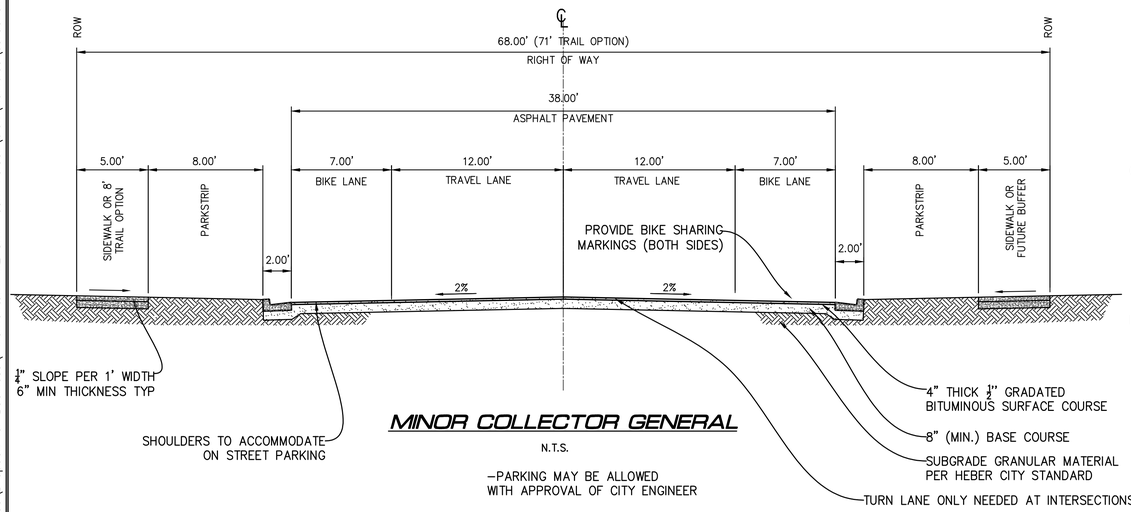
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-NO PARKING
-NO RESIDENTIAL DRIVEWAYS
-LIMITED COMMERCIAL ACCESS

## MAJOR COLLECTOR - NO MEDIAN

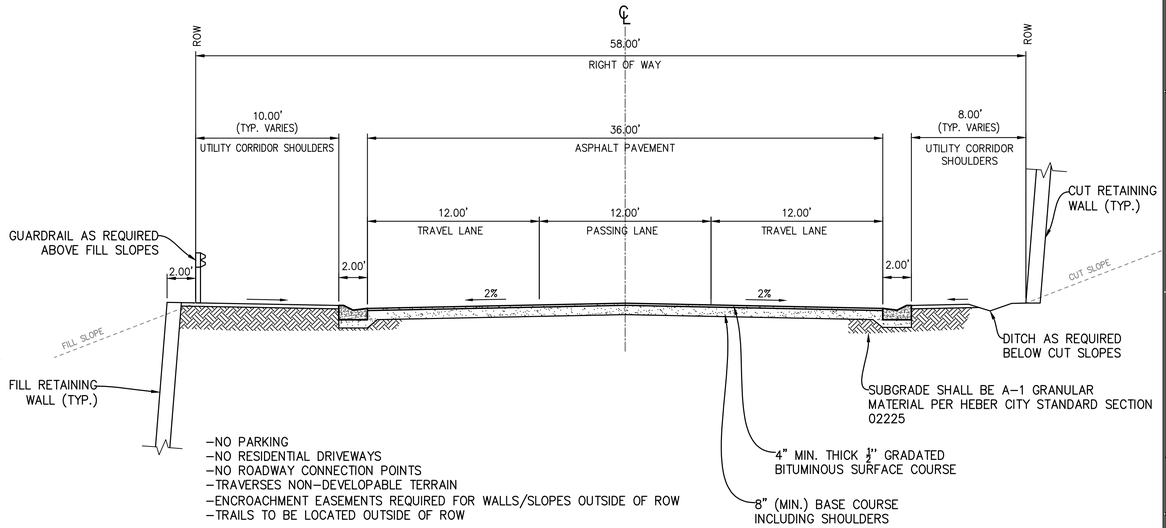
N.T.S.




## MINOR COLLECTOR GENERAL

N.T.S.

-PARKING MAY BE ALLOWED WITH APPROVAL OF CITY ENGINEER




-NO PARKING
-NO RESIDENTIAL DRIVEWAYS
-NO ROADWAY CONNECTION POINTS
-TRAVERSES NON-DEVELOPABLE TERRAIN
-ENCROACHMENT EASEMENTS REQUIRED FOR WALLS/SLOPES OUTSIDE OF ROW
-TRAILS TO BE LOCATED OUTSIDE OF ROW

## NO ACCESS MOUNTAIN ZONE COLLECTOR

N.T.S.

| NO. | BY | DATE | REVISIONS |
|---|---|---|---|

CAUTION

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# JORDANELLE RIDGE
# ROADWAY CROSS SECTIONS
# PUBLIC SECTIONS

PREPARED FOR: JORDANELLE REF ACQUISITION

DATE SUBMITTED: 4/29/2025

JORDANELLE RIDGE
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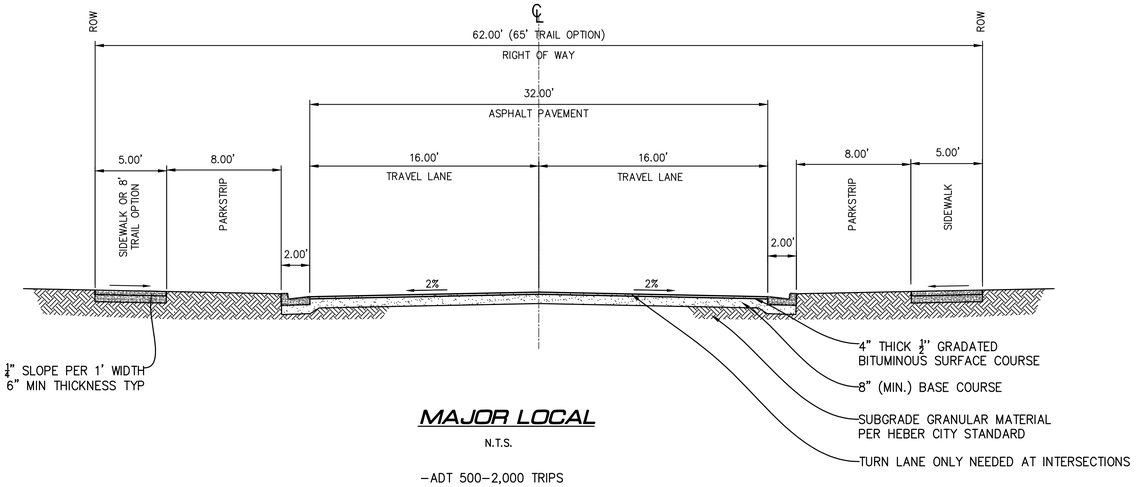
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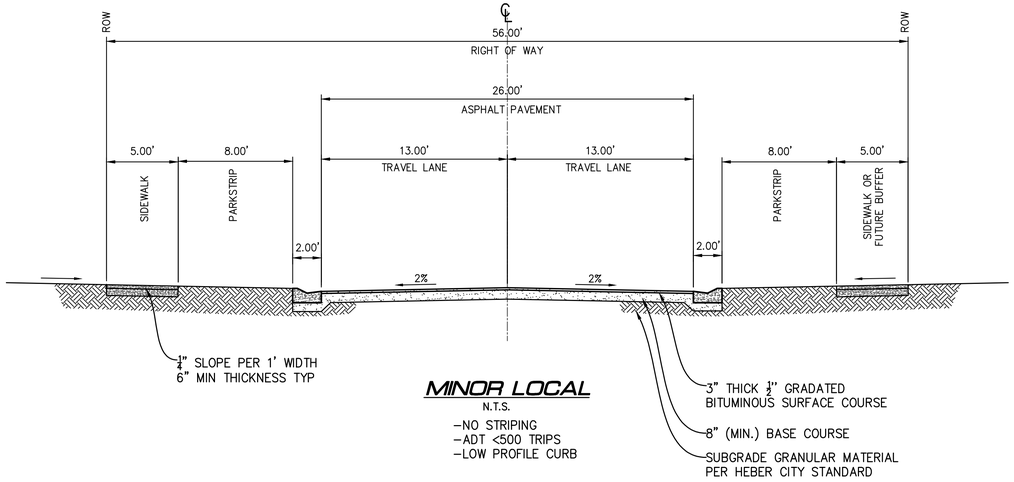
NOTE: HEBER CITY RESERVES THE RIGHT TO RE-STRIPE ANY PUBLIC ROAD AND CHANGE LANE CONFIGURATIONS AS DETERMINED BY THE CITY TO BE IN THE BEST INTEREST OF THE PUBLIC.




## MAJOR LOCAL

N.T.S.

-ADT 500-2,000 TRIPS




## MINOR LOCAL

N.T.S.

-NO STRIPING
-ADT <500 TRIPS
-LOW PROFILE CURB

PROJ. MGR:_____ DESIGNER: RC
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|---|---|---|---|

CAUTION

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# JORDANELLE RIDGE
# ROADWAY CROSS SECTIONS
# PUBLIC SECTIONS

PREPARED FOR: JORDANELLE REF ACQUISITION

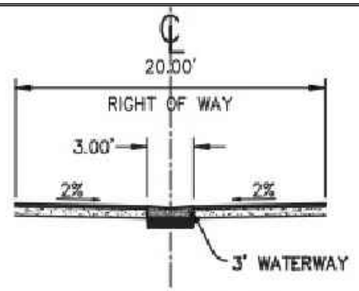
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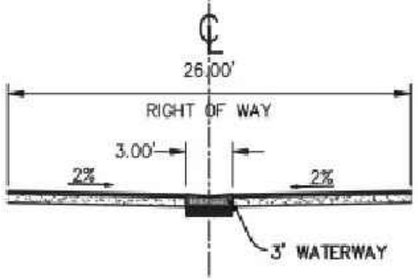
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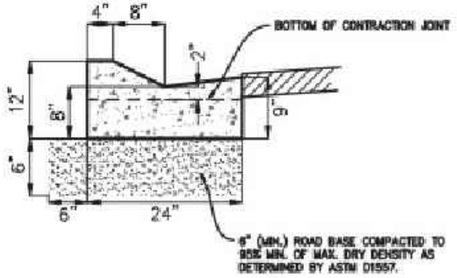
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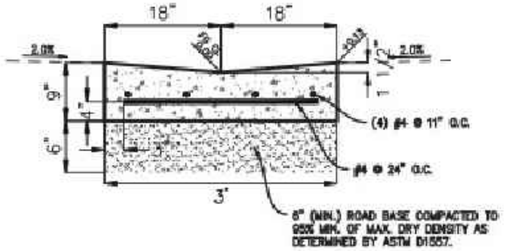

**20' ALLEY**
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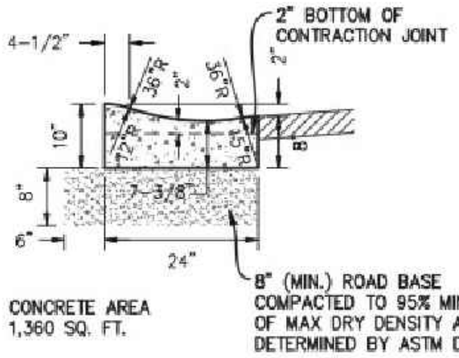

**28' ALLEY**
N.T.S.



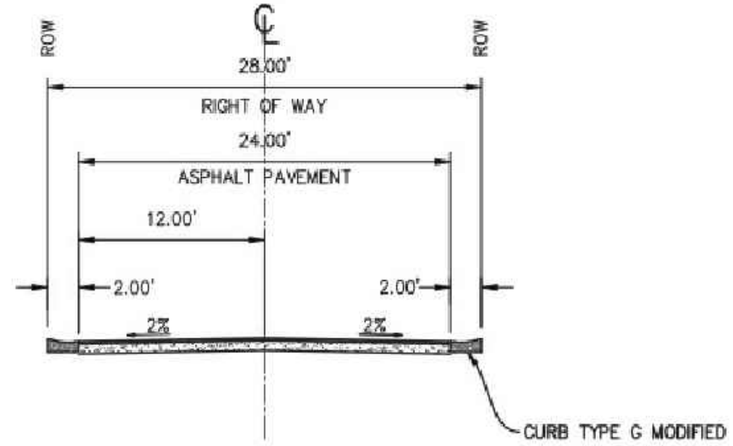

**CURB AND GUTTER APWA**
**PLAN NO. 205 TYPE "F" (MODIFIED)**
N.T.S.



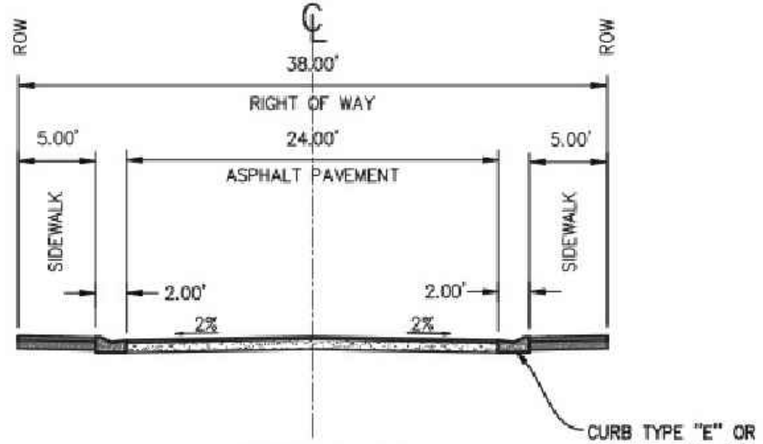

**3' CONCRETE WATERWAY**
N.T.S.



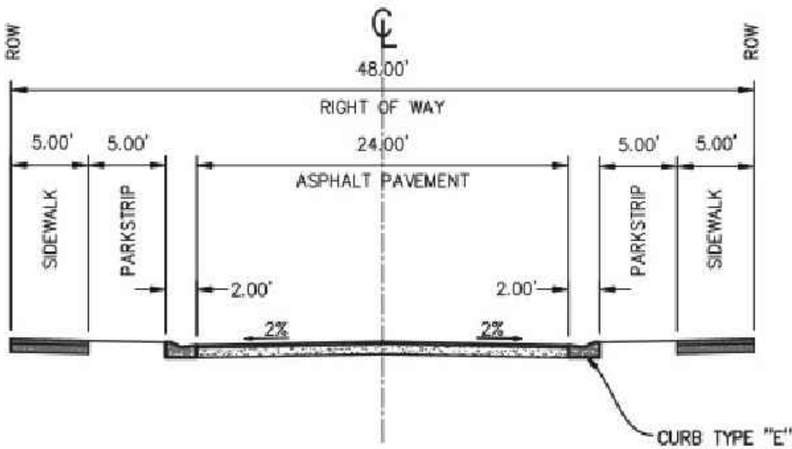

**CURB AND GUTTER APWA**
**PLAN NO. 205 TYPE "G" (MODIFIED)**
N.T.S.




**28' ROW**
N.T.S.




**38' ROW**
N.T.S.




**48' ROW**
N.T.S.

**JORDANELLE RIDGE**
**ROADWAY CROSS SECTIONS**
**PRIVATE SECTIONS**

PREPARED FOR: JORDANELLE REF ACQUISITION

DATE SUBMITTED: 4/29/2025

| NO. | BY | DATE | REVISIONS |
|---|---|---|---|
| | | | |

CAUTION

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JORDANELLE RIDGE
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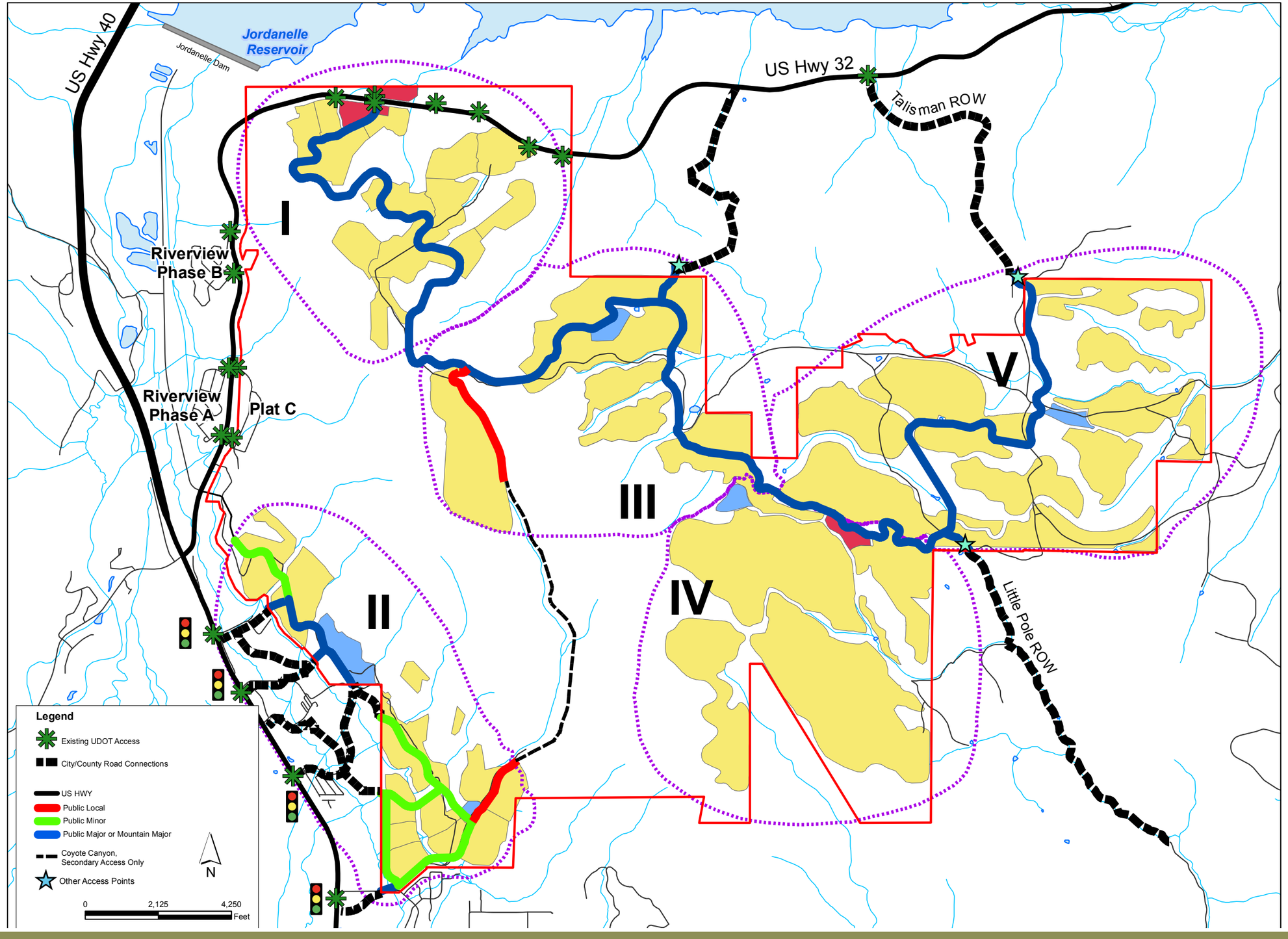
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# RE INVESTMENT HOLDINGS JORDANELLE PROPERTY

## TRANSPORTATION PLAN

MOMENTUM DEVELOPMENT GROUP

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05-19-2020