

Heber City Corporation



Final Operating Budget
Fiscal Year 2011-2012
Adopted August 23, 2011

HEBER CITY CORPORATION
2011-2012 FINAL OPERATING BUDGET

Mayor

David R. Phillips

Councilmembers

Eric Straddeck

Nile D. Horner

Robert L. Patterson

Alan W. McDonald

Benny Mergist

Submitted by:

Mark K. Anderson, City Manager

HEBER CITY CORPORATION

Fiscal Year 2011 - 2012 Final Operating Budget

TABLE OF CONTENTS

City Managers Budget Message	1-7
Vision, Mission and Values Statement	8
Schedules:	
Municipal Indebtedness	9
Property Tax Rates	10
Taxable Property Assessed Valuation	11
Organizational Chart	12
General Fund Summary	13-20
Departmental Summaries:	
Legislative	21
Judicial	22
Administrative	23
General Government Buildings	24
Elections	25
Planning	26
Planning Commission	27
Building	28
Police	29
Animal Control	30
Roads	31
Flood Control & Irrigation	32
Parks	33
Cemetery	34
Airport	35
Transfers to Other Funds/Govts	36
Debt Service Fund - 1200 South SID/Central School/Road Excise Tax	37
Capital Improvement Funds:	
Capital Projects	38
Airport	39
Industrial Park	40
Storm Water	41
Streets	42
Parks	43
Transportation Tax	44
Class C Roads	45
Enterprise Funds:	
Water	46
Sewer	47
Airport Hangars	48
Internal Service Fund	49
Perpetual Care Fund	50
Exhibit: Consolidated Fee Schedule	1-14

City Manager's Budget Message

When the City Council adopted the 2011-2012 operating budget on August 23, 2011 the Council amended the proposed tentative budget to do the following:

General Fund:

- Elimination or reduction of the following positions:
 - (1) Police Officer
 - Airport Manager (Part-time)
 - Utility Maintenance Worker
 - Park Maintenance Worker reduced from full to half time
- Reduction of the Cost of Living Allowance (COLA) for hourly employees from 3% to 2% and elimination of the COLA for salaried employees
- No property tax increase was adopted
- Revenue projections were increased in the following areas:
 - Sales Tax Revenue \$ 50,000
 - Franchise Tax Revenue \$ 40,000
 - Building Permit Revenue \$100,000
 - Airport Hangar Lease Revenue \$ 10,000
- Justice Court Clerk hours were increased by 8 hours, the proposed starting wage for the Finance Director was increased and a second on-call position was established in the Public Works Department to enhance worker safety
- Monies to maintain the Police Department building were allocated (\$20,000)
- Funding for website design and computer security was approved
- A grant match of \$2,000 was approved for improvements to the Social Hall
- Costs of providing street sweeping, flood control, ditch maintenance, canal maintenance, etc. were incorporated into the Flood Control and Road Department budgets and a \$8,000 budget was established to evaluate a storm drain utility fee
- Total General Fund appropriated surplus was increased by \$191,505 making the total appropriated surplus needed to balance the budget \$422,030

Lastly, estimated revenue and expenses for fiscal year 2010-11 were adjusted to more accurately reflect surplus funds available at June 30, 2011.

Debt Service Fund:

- A transfer of \$58,000 from the Capital Projects Fund to the Debt Service Fund was approved to pay off the Central School Bond one year early
- A transfer of \$371,102 from the Class C Road Fund to the Debt Service Fund was approved to pay off the 2003 Excise Tax Revenue Bond two years early

Capital Projects Funds:

- A budget of \$380,000 was established in the Airport Capital Projects Fund to complete the Snow Removal Equipment Building at the Airport because the project had not been completed in the prior budget year
- A budget of \$25,000 was established in the Park Capital Projects Fund to install a bridge/trail in the Muirfield Park which was not completed in the prior budget year

Water Fund:

- The proposed rate increase of \$130,000 was eliminated
- The shared purchase of a Vactor Truck and Front End Loader was eliminated
- The budget to replace the 100 South water line from 200 West to 600 West was increased by \$285,000
- A \$15,000 budget to study water rates was approved
- A second on-call worker in the Public Works department was approved to enhance worker safety

Sewer Fund:

- The proposed rate increase of \$108,000 was eliminated
- The shared purchase of a Vactor Truck and Front End Loader was eliminated
- A \$5,000 budget to study sewer rates was approved
- A second on-call worker in the Public Works department was approved to enhance worker safety

Storm Drain Fund:

This proposed new fund was eliminated and the budgets to provide these services were incorporated into the Flood Control and Road Department budgets in the General Fund.

Below is the City Manager's Budget Message that was submitted with the Tentative Budget:

To the Heber City Mayor, City Council, and Citizens:

Submitted herewith is the proposed budget for fiscal year 2011-12. The graphs and supporting schedules represent the plan to appropriate the financial resources of Heber City. The total comprehensive budget is \$12,385,738. The purpose of this message is to highlight major changes in revenues and expenditures for the 2011-12 budget year.

During the past two and one half years, City leaders have made a concerted effort to reduce personnel and operating costs to better match revenues with expenses during an economic downturn. This budget reflects the desire of the City Council to now more accurately charge for the services that citizens are receiving, better address capital needs that have been deferred, more properly compensate employees for work performed, create a more sustainable financial model and staff services at levels that enhance public safety and community pride. Although the City

Council is mindful of the economic struggles that many residents have, and continue to face, some previous cuts, if continued, will adversely affect public safety and the long term sustainability of City operations. During the last three years, City staffing has been reduced by approximately 15%. In the past year, the City Council has chosen not to fill a position in the Planning Department when the position became vacant.

The current budget anticipates the hiring of the following positions:

- Police Officers (2)
- Park Maintenance Worker
- Finance Director
- Utility Maintenance Worker
- Airport Manager (Part-time)

The remaining unappropriated surplus of \$637,956 represents approximately 13.88% of the General Fund Budget. Utah State Law requires that the budget surplus maintained by a municipality range from 5% - 18%.

THE BUDGET PROCESS

During the past four months, the budget document has been compiled from requests made by department heads which are compatible with the priorities identified by the governing body, staff, and the Capital Facilities Plan adopted in April of 2011. Budget workshops were held with the Council and department heads to discuss and identify those items of priority. Since December 2008, the City has been continually reducing expenditures to better position the City financially in light of slowed growth and reduced sales tax collections.

A balanced budget has been prepared for the 2011-12 budget year; although the national economy is showing signs of improvement, City revenues have failed to keep up with inflationary impacts. Additionally, approximately \$400,000 of revenues received in the 2010-11 budget year are one time monies that cannot be relied on to pay for future operating expenses. As a result, the enclosed budget has been prepared to be less dependent on growth. During the coming year the Council and staff will evaluate services to develop longer range financial plans to be able to meet community needs. The City recently completed the update of the Capital Facilities Plan and 5-year Capital Improvement Plan which aid in the prioritization of future expenditures. The revised plan reflects current economic conditions and revised growth rates as we plan future improvements.

GENERAL FUND CHANGES IN REVENUE SOURCES

Significant changes in revenue for the general fund relate to the following items:

- **Property Taxes:** The budget anticipates that property taxes will be increased to yield an additional \$360,000 per year in ongoing revenue. This will equate to a \$5.50 per month increase in taxes on a primary residence with a market value of \$250,000. Property taxes

were last raised in 1990 and the City's rate will still be 20% lower than the average rate of similar sized cities.

- **Contributions from General Fund Surplus:** The budget requires \$230,525 of surplus to balance the budget.
- **Sales Tax Revenue:** Heber City is projecting that sales tax revenues will increase approximately 14%. The projected increase is attributed to higher population numbers from the 2010 Census and the projected opening of Wal-Mart in August 2011.
- **Heber Light & Power Dividend:** Repayment by Heber Light & Power for dividends that were not received in 2000 and 2001 was completed in May 2011.
- **Sale of Fixed Assets:** The City expects to receive a \$280,325 reimbursement from the Wasatch County Corridor Preservation Fund in fiscal year 2010-11 which is a onetime revenue source.

GENERAL FUND CHANGES IN EXPENDITURES

Items that are significantly different than previous year's budgets are as follows:

LEGISLATIVE: A total of \$71,600 has been budgeted as discretionary funds for the Council to fund contributions that will be made to the Heber City Cowboy Poetry Gathering, High School Rodeo, Wasatch Area Economic Development Agency, Children's Justice Center and other miscellaneous contributions.

ELECTIONS: The City has municipal elections every two years. A primary and general election is scheduled in this fiscal year.

FLOOD CONTROL: As recommended by the 2010 Master Plan, the City is establishing a Storm Drain Enterprise Fund and all services previously provided in this department (Flood Control) will be provided by the Storm Drain Enterprise Fund.

CLASS C ROADS & TRANSPORTATION TAX: Starting in the 2009-10 budget year, road monies that are restricted in use were segregated into separate funds. This allows the City to more easily determine what funds are available for expenditure. Monies to pay the current installment on the Excise Tax Revenue Bond in the amount of \$192,180 will be appropriated from Class C Road funds. It is also anticipated that the City will also undertake a \$3,000,000 citywide road improvement project of which \$2,000,000 will come from available monies and \$1,000,000 will be borrowed and repaid over a several year period.

CONTRIBUTIONS TO OTHER FUNDS/GOVT'S: This budget represents funds that are being transferred to the Debt Service Fund to pay for the Central School Sales Tax Revenue Bond (\$60,000).

PROPERTY TAX

At this time, I do not have any information from Wasatch County regarding a Certified Tax Rate for the 2011-2012 budget year. The budget reflects the anticipated collection of approximately \$1,080,000 in property tax which is an annual increase of approximately \$360,000. The Certified

Tax Rate for the 2010-11 budget year is .000961. The City anticipates holding a public hearing to consider a property tax rate increase to more properly fund City operations with a more reliable revenue source.

OTHER FUNDS

DEBT SERVICE: The amount of monies budgeted in this fund is to retire the bonds on the purchase of the Central School property, Sales Tax Revenue Bond for Road Improvements and the last payment for the 1200 South Special Improvement District (SID). The bond payment for the 1200 South SID is made by benefited property owners.

CAPITAL PROJECTS - AIRPORT: The Airport Capital Improvement budget anticipates the completion of construction of a new snow equipment removal building. Heber City is required to pay a 5% match on Federal Aviation Grants. The City has \$431,841 of Federal Aviation Administration (FAA) grants committed to this project. The project should be completed in August 2011.

CAPITAL PROJECTS: Monies have been programmed to repair the retaining wall in the Valley Hills Park.

CAPITAL PROJECTS - STREETS: The City is prepared to use impact fees to enlarge streets that may be constructed during the 2011-12 budget year. Those programmed include extensions of 750 East north to Center Street and improvements to 1200 East. The City has also allocated matching funds to pay for a portion of the Daniel Connector (Heber Parkway) that will be constructed by UDOT between Daniel Road and Highway 189.

CAPITAL PROJECTS - PARKS: Funds have been allocated to install playground equipment in the Mill Road Estates Park.

CAPITAL PROJECTS – STORM DRAINAGE: A first flush detention pond and piping on 650 South is budgeted. Additionally, the City has budgeted monies to create an annual Storm Water Management Plan to comply with EPA requirements.

ENTERPRISE FUND - WATER. The largest project will be the replacement of undersized water lines on 300 West between 300 North and 200 South. The City has received notification that they will receive a Community Development Block Grant (CDBG) of approximately \$149,000 that will help pay for this project. Other projects include lateral replacement on Highway 113 (100 South) prior to repaving by UDOT and maintenance to the Broadhead storage tank. The Water Fund will also share the purchase of a Vactor truck with the Sewer Fund.

This budget also includes an increase in water rates to yield approximately \$130,000 per year in additional revenue to better cover capital replacement (depreciation expense). The exact rate structure has not yet been determined, but culinary water rates have not been revised since November 2004 and pressurized irrigation rates have not been revised since their inception in April 2002.

ENTERPRISE FUND - SEWER: The City has budgeted funds to do annual maintenance of the City's sewer lines. Sewer impact fees will be expended to extend lines from 700 North Highway 40 to 300 North 400 West. The Sewer Fund will also share the purchase of a Vactor truck with the Water Fund.

This budget also includes an increase in sewer rates to yield approximately \$108,000 per year in additional revenue to better cover capital replacement (depreciation expense). The exact rate structure has not yet been determined, but sewer rates have not been revised in approximately 15 years.

ENTERPRISE FUND – HANGARS: The proposed budget projects that one 75' X 75' hangar will be sold during the year. The City has engaged a real estate broker to assist with the sale of the unsold hangars.

ENTERPRISE FUND – STORM DRAIN: This is a new fund that is being created to cover the cost of storm drain system maintenance, canal maintenance, flood control, street sweeping, and retention pond maintenance. This fund will obtain revenues from a newly imposed Storm Drain utility fee of \$3.00 per month per residence and a monthly \$31.03 per impervious acre of land fee on non-residential users.

INTERNAL SERVICE FUND: Due to budgetary constraints the City stopped charging General Fund Departments for use of vehicles effective January 2010. In the long term, this will adversely impact the City's ability to replace equipment as it wears out if no provisions to fund equipment replacement are made in the next two to three years. This Fund is proposed to fund the following equipment:

<u>Department</u>	<u>Vehicle</u>	<u>Approx. Cost</u>
Planning	SUV	\$ 26,000
Police	Patrol Cars (3)	\$102,500
Roads	Front End Loader (1/3)	\$ 34,867

OTHER MISCELLANEOUS ITEMS

SALARY INCREASES: The budget includes a 3% COLA salary increase for employees.

INSURANCE: The City is absorbing the entire increase in employee health insurance premiums. The City only offers a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA). The City/Employee participation is proposed to be approximately 87% / 13%.

CHALLENGES FOR THE FUTURE

The City faces the following challenges that have not been fully addressed in this budget:

- The Construction of a Public Safety and City Office Complex. The building currently occupied by the Police Department will soon require significant investment to keep the building functional,
- Funding to further expand the pressurized irrigation system, and
- Monies to properly maintain City infrastructure and facilities.

SUMMARY

Although the proposed fee and tax increases included in this budget enhance the City's ability to fund ongoing operations, the City is still required to use \$230,525 of surplus funds to balance the General Fund budget. Looking to the future, the City is well positioned to support residential and commercial growth which may be able to further narrow the gap in revenues and expenses.

The City must now put more emphasis on developing budgeting policies that match one-time funding with one-time projects, scrutinize the hiring of positions to ensure that they can be funded with sustainable revenue sources, encourage economic development, continue to evaluate the replacement of positions that become open and develop organizational goals for fund reserve policies.

The City should also continue to develop tools to communicate information to and receive feedback from the public. This will help align the services that are being provided with those that are demanded.

VISION, MISSION, VALUES STATEMENT

Our Vision

Our vision is to foster an environment
in which Heber City residents
can take advantage of
a vital, growing, and diversified community
that provides a high quality of life.

Our Mission

The mission of Heber City
is to maintain a safe, livable environment
by providing open government
with effective, efficient
and accountable service delivery.

Our Motto

Commitment to the Community:
People Serving People

VALUES STATEMENT

Heber City believes it takes the commitment of individuals, coupled with shared values, to realize its Vision, Mission, and Goals:

THE PEOPLE OF HEBER CITY. We value all Heber citizens and strive to be accessible, respectful and responsive to their needs. We are committed to providing services which are respected by all and reflective of our community's desires.

OPEN AND HONEST GOVERNMENT. As the unit of government closest to the people, we value honesty and maintain government with integrity through open communication and active participation with the public we serve.

QUALITY SERVICE-QUALITY LIFE. As keepers of the public trust, we value and remain committed to maintaining and enhancing Heber City's quality of life. This is achieved by the efficient and effective management of City resources and delivery of public services.

HEBER CITY EMPLOYEES. Recognizing that our City employees are our most important resource, we value and respect their contributions, sense of responsibility, and personal and professional excellence. Mutual cooperation and support among individuals and departments is promoted.

A LIVEABLE COMMUNITY. We value a community that addresses the social, economic and environmental needs of our residents. We value good planning and development that maintains and enhances livability now and for our children.

**Schedule of Municipal Indebtedness
Heber City**

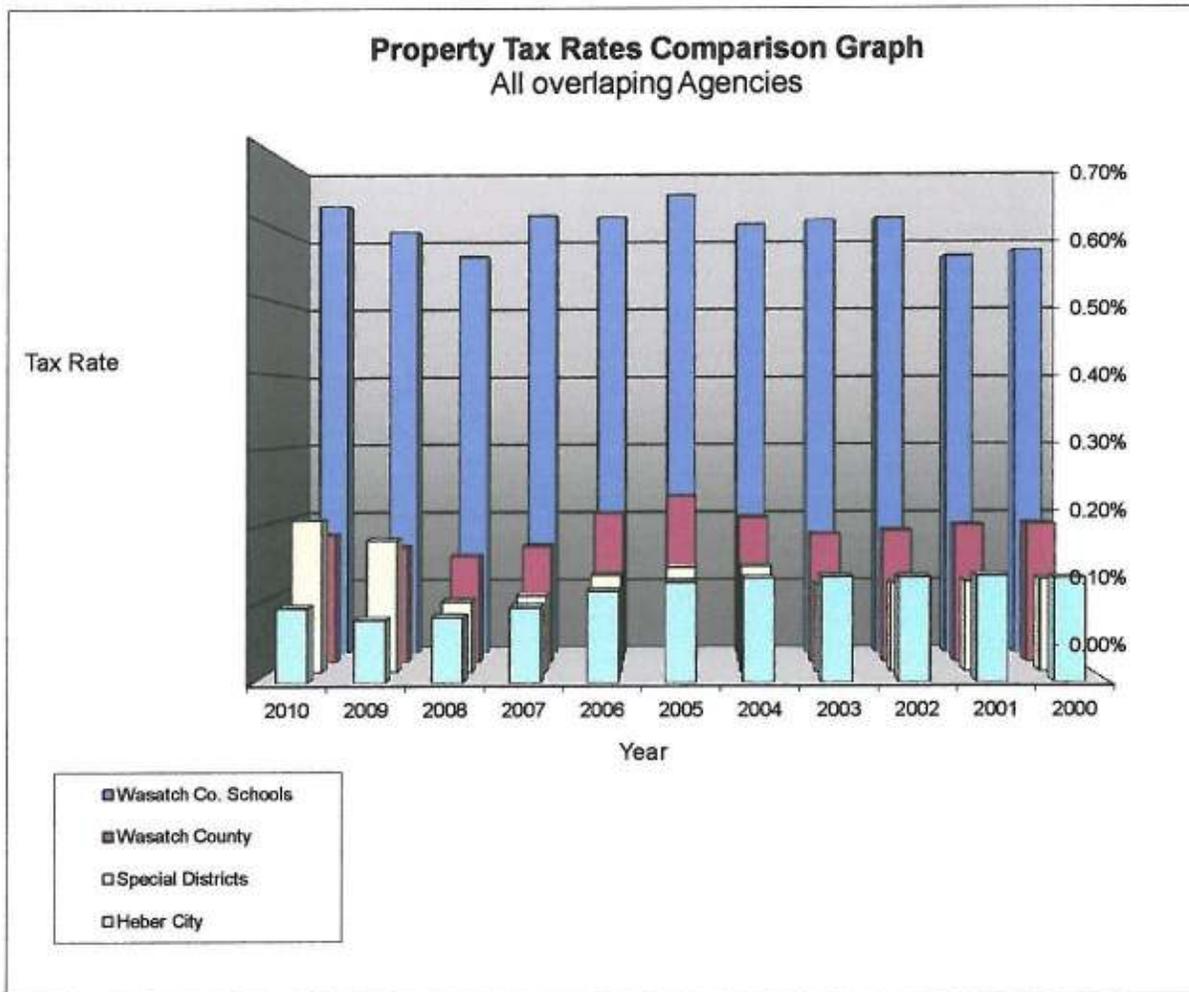
Projected to June 30, 2012

Type & Name	Total Amount Issued	Year Issued	Term	Interest Rate	Principal Balance 7/1/2011	2011-2012 Principal Payment	2011-2012 Interest Payment	Future Interest Payment
Sales Tax Revenue Bonds (1) Central School	500,000	2003	10 yrs	1.90%-3.950%	114,000	54,000	4,419	2,291
* Special Improvement District: (1) 1200 South	1,355,000	2002	10 yrs	4.95%-5.15%	64,000	64,000	3,296	-
Excise Tax Revenue Bond (1) Road Improvements	1,650,000	2003	10 yrs	1.60%-3.65%	546,000	176,000	16,180	13,478
Equipment Lease Purchase (1) Police Copy Machine	7,929	2010	5 yrs	3.07%	7,190	1,513	203	332
Total Debt					724,000	294,000	23,895	15,769

* This is being paid for by property owners who benefit from the improvement.

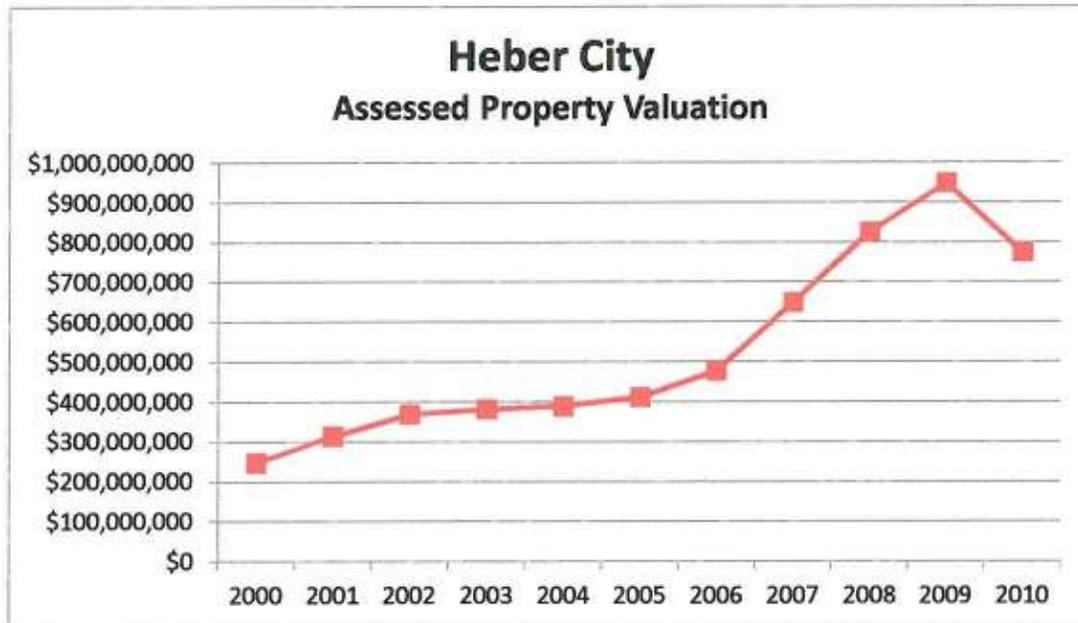
Heber City Schedule of Property Tax Rates All Overlapping Government of Agencies

	% 2000	% 2001	% 2002	% 2003	% 2004	% 2005	% 2006	% 2007	% 2008	% 2009	% 2010
Wasatch Co. Schools	0.5814%	0.5731%	0.6287%	0.6259%	0.6194%	0.6623%	0.6299%	0.6320%	0.5732%	0.6094%	0.6468%
Wasatch County	0.1916%	0.1901%	0.1827%	0.1773%	0.2016%	0.2305%	0.2070%	0.1610%	0.1465%	0.1598%	0.1778%
Special Districts	0.1239%	0.1205%	0.1180%	0.1168%	0.1410%	0.1397%	0.1293%	0.1021%	0.0938%	0.1762%	0.2032%
Heber City	0.1340%	0.1370%	0.1349%	0.1357%	0.1339%	0.1285%	0.1179%	0.0970%	0.0842%	0.0802%	0.0961%
Totals	1.0309%	1.0207%	1.0643%	1.0557%	1.0959%	1.1610%	1.0841%	0.9921%	0.8977%	1.0256%	1.1239%



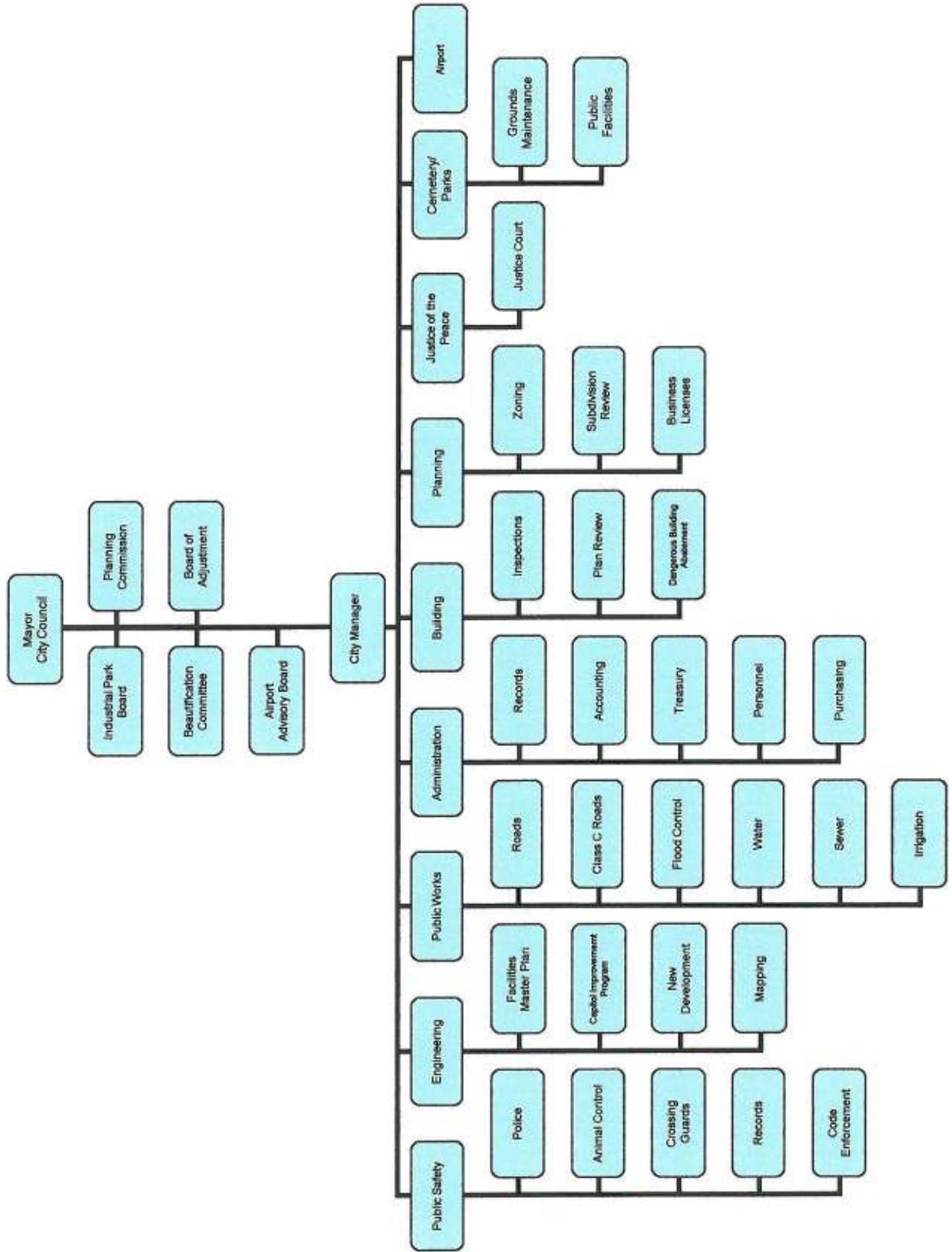
Schedule of Taxable Property Assessed Valuation

Calendar Year	Taxable Property Assessed Value
2000	\$247,595,793
2001	\$314,361,129
2002	\$369,422,927
2003	\$382,630,033
2004	\$389,557,636
2005	\$413,012,894
2006	\$478,438,262
2007	\$649,379,049
2008	\$825,964,562
2009	\$949,486,613
2010	\$775,339,009



Heber City Organization Chart

Citizens of Heber City



HEBER CITY CORPORATION

FINAL OPERATING BUDGET
JULY 1, 2011 - JUNE 30, 2012

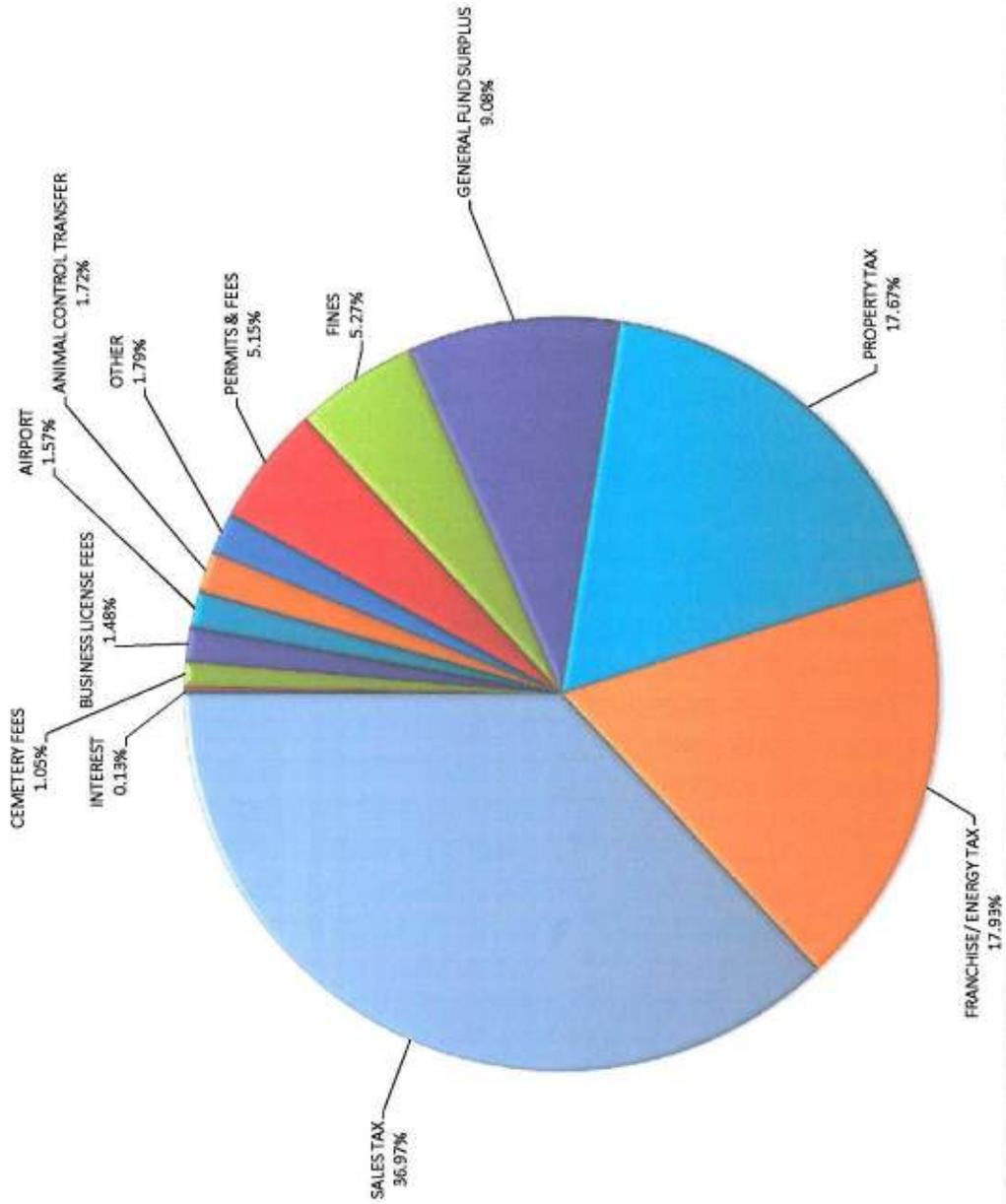
	09-10 ACTUAL	10-11 BUDGETED	10-11 ESTIMATED	11-12 BUDGETED
TOTAL REVENUES	5,619,770	4,084,193	4,470,000	4,649,900
TOTAL EXPENSES	5,366,378	4,084,193	4,105,000	4,649,900
EXCESS REVENUES OVER EXPENDITURES	253,392	-	365,000	-
FUND BALANCE BEGINNING OF YEAR	907,643	658,402	853,649	1,225,049
APPROPRIATED SURPLUS	-	(76,500)	-	(422,030)
FUND BALANCE END OF YEAR	1,161,035	581,902	1,218,649	803,019
GENERAL FUND RESTRICTION	-	-	-	-
PREPAID EXPENSES	(2,889)	-	-	-
TRANSPORTATION TAX	(189,508)	-	-	-
CLASS C ROAD FUND	(129,790)	-	-	-
CAPITAL PROJECTS	6,100	-	-	-
DEBT SERVICE RESERVE	8,701	6,400	6,400	6,400
UNRESERVED GENERAL FUND BALANCE	\$ 853,649	\$ 588,302	\$ 1,225,049	\$ 809,419

HEBER CITY CORPORATION
FINAL OPERATING BUDGET
JULY 1, 2011 - JUNE 30, 2012

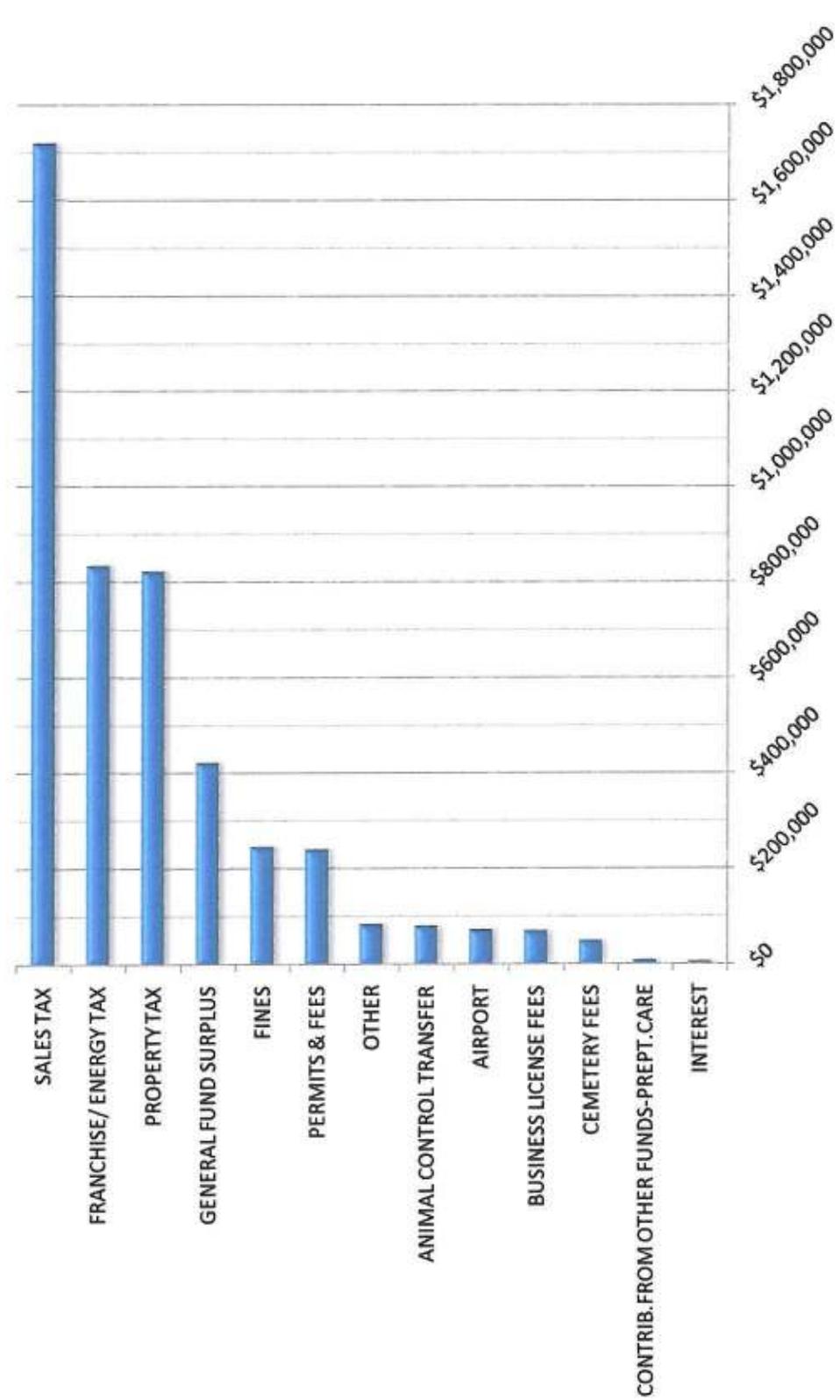
General Fund Revenue	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
PROPERTY TAXES	670,552	700,000	717,000	743,620
PROPERTY TAX INTEREST	1,409	2,500	2,600	2,000
PRIOR YEARS TAXES - DELINQUENT	15,910	15,000	25,700	16,000
FEE IN LIEU OF TAX	68,136	65,000	61,000	60,000
GENERAL SALES & USE TAX	1,443,849	1,430,000	1,545,000	1,700,000
FRANCHISE TAX / ENERGY TAX	645,327	650,000	708,500	710,000
TRANSIENT ROOM TAX	19,995	15,000	23,200	19,000
BUSINESS LICENSES & PERMITS	65,005	66,000	72,000	69,000
ANIMAL CONTROL	12,315	11,000	13,850	12,000
IMPOUND FEE	8,632	7,000	6,000	7,000
ADOPTION FEE	2,565	2,000	2,300	2,250
ANIMAL CONTROL FINES	13,124	15,000	11,900	13,000
ANIMAL CONTROL DONATIONS	5,250	5,000	900	500
ANIMAL CONTROL RELINQUISH FEES	2,272	2,000	1,950	1,750
POLICE DOG	2,888	-	-	-
ANIMAL CONTROL - LIVESTOCK	367	-	800	-
BUILDING PERMITS	167,432	150,000	213,000	220,000
SIGN PERMITS	130	200	350	200
FIRE INSPECTION FEES	2,150	1,500	2,450	2,000
STATE GRANTS	591	-	-	-
COUNTY WIDE ANIMAL CONTROL	64,955	74,520	71,200	80,000
FEDERAL GRANTS	-	-	-	-
CITY COUNCIL BOARD COMPENSATION	-	-	15,300	20,000
UDOT GRANTS	-	-	-	-
STATE LIQUOR FUND	21,326	21,500	18,439	20,000
ZONING AND SUBDIVISION FEES	15,508	20,000	12,100	15,000
MAPPING FEES / CODE BOOKS	-	-	-	-
LEPC GRANT	-	44,706	39,756	-
AIRPORT LEASE	6,927	6,500	9,700	7,000
AIRPORT HANGARS	48,334	50,000	60,000	55,000
AVIATION FUEL	12,010	11,000	10,600	11,000
CEMETERY LOT SALES	18,728	15,000	12,500	15,000
CEMETERY - DIG GRAVES	31,399	30,000	37,000	33,000
CEMETERY - HEADSTONE SETTING	425	-	1,150	750
FINES	196,438	210,000	235,000	220,000
COURT SECURITY CHARGE	6,629	6,000	5,500	5,000
SMALL CLAIMS	5,175	6,000	4,000	4,500
TRAFFIC SCHOOL	4,304	4,000	2,000	2,500
BANKING INTEREST	4,675	10,000	5,000	6,000
RENTS & MISCELLANEOUS	21,441	12,500	31,000	20,000
PARK RESERVATIONS	560	500	800	550
SALE OF FIXED ASSETS	-	146,173	280,325	-
DITCH ASSESSMENT	35	-	-	-
EXCAVATION FEES	360	1,000	1,400	1,500
DEVELOPERS CONTRIBUTION (CENTER STREET)	1,000,000	-	-	-
HEBER LIGHT & POWER	224,297	201,094	201,094	123,750
TRANSFER FROM CAPITAL PROJECTS FUND	50,000	-	-	-
CONTRIBUTION FROM PREPETUAL CARE FUND	-	-	-	9,000
CONTRIBUTION FROM AIRPORT CAPITAL PROJECTS FUND	-	-	-	-
CONTRIBUTIONS GENERAL FUND SURPLUS	-	76,500	-	422,030
CONTRIBUTION FROM RESTRICTED FUNDS	-	-	-	-
LEASE PROCEEDS	-	-	7,636	-
TOTAL GENERAL FUND REVENUE	4,881,426	4,084,193	4,470,000	4,649,900

HEBER CITY CORPORATION

2011-2012 General Revenues By Type



HEBER CITY CORPORATION 2011-2012 General Fund Revenues



HEBER CITY CORPORATION

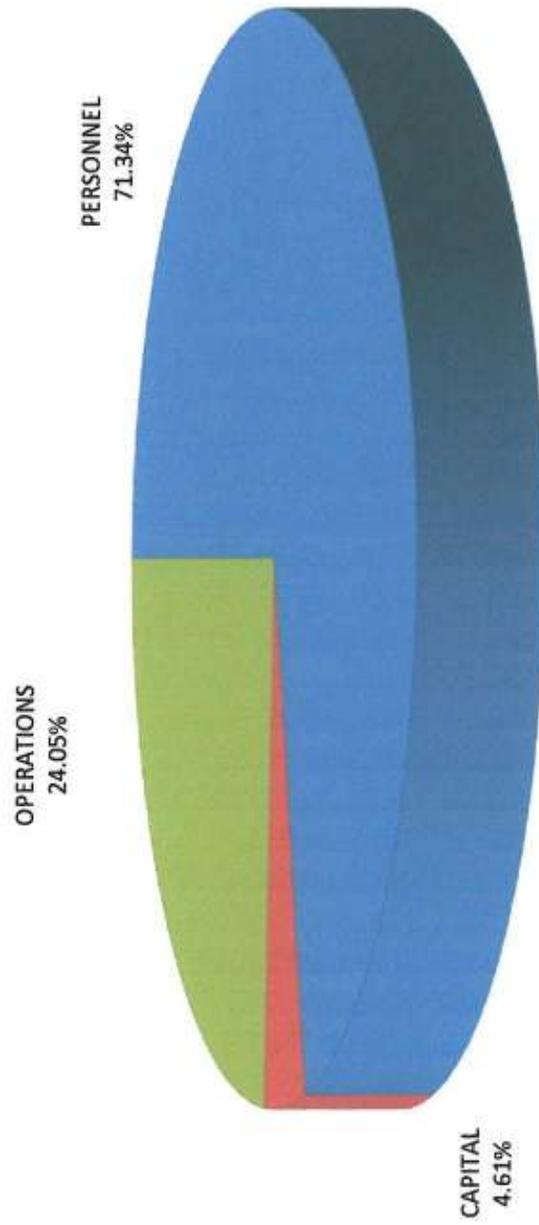
FINAL OPERATING BUDGET

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
GENERAL FUND EXPENDITURES				
SALARIES & WAGES	2,162,547	2,004,350	1,999,100	2,183,450
TEMPORARY EMPLOYEES	2,335	-	-	8,000
EMPLOYEE BENEFITS	871,242	946,550	816,900	1,097,850
UNIFORM ALLOWANCE	15,317	18,900	15,800	28,100
UNEMPLOYMENT	12,036	7,000	8,532	5,000
SALARIES LIQUOR LAW ENFORCEMENT	5,151	21,500	18,000	20,000
BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS	15,331	18,750	15,350	19,150
PUBLIC NOTICES	4,694	6,100	3,600	7,850
TRAVEL	23,730	26,550	21,100	32,200
OFFICE SUPPLIES	24,340	42,900	33,100	42,500
EQUIPMENT SUPPLIES & MAINTENANCE	79,449	104,450	79,200	95,400
BUILDINGS & GROUNDS	6,711	15,000	5,500	14,900
UTILITIES	41,835	49,300	44,200	54,200
TELEPHONE	41,268	43,125	36,100	42,550
GASOLINE	59,513	82,600	70,500	88,000
PROFESSIONAL & TECHNICAL SERVICES	45,258	87,500	44,250	146,500
TRAINING	13,232	15,800	12,350	16,450
STREET LIGHTS	-	-	-	-
POLICE GRANTS	-	-	-	-
ORDINANCE REVISION	-	-	-	-
TRANSPORTATION REIMBURSEMENT-POLICE	-	-	-	-
EDUCATION	-	-	-	-
ROAD MAINTENANCE & CONSTRUCTION	700,860	-	(18,000)	-
SPECIAL SUPPLIES	94,240	155,300	141,100	158,700
INSURANCE	103,958	108,000	100,172	112,150
COURT APPT. ATTNY & TRANSLATOR	-	-	-	16,000
JALI & DISPATCH	88,837	99,425	100,500	105,500
MISCELLANEOUS	21,384	24,450	21,850	7,600
LAND	-	-	-	-
BUILDINGS	6,143	29,000	22,000	84,000
IMPROVEMENTS OTHER THAN BUILDINGS	4,979	2,000	1,000	2,000
EQUIPMENT	80,183	60,806	72,559	128,250
DISCRETIONARY FUNDS	94,498	56,600	82,000	73,600
TRANSFERS TO OTHER FUNDS	328,292	58,237	358,237	60,000
TOTAL GENERAL FUND EXPENDITURES	4,947,366	4,084,193	4,105,000	4,649,900

HEBER CITY CORPORATION

2011-2012 General Fund Expense by Object



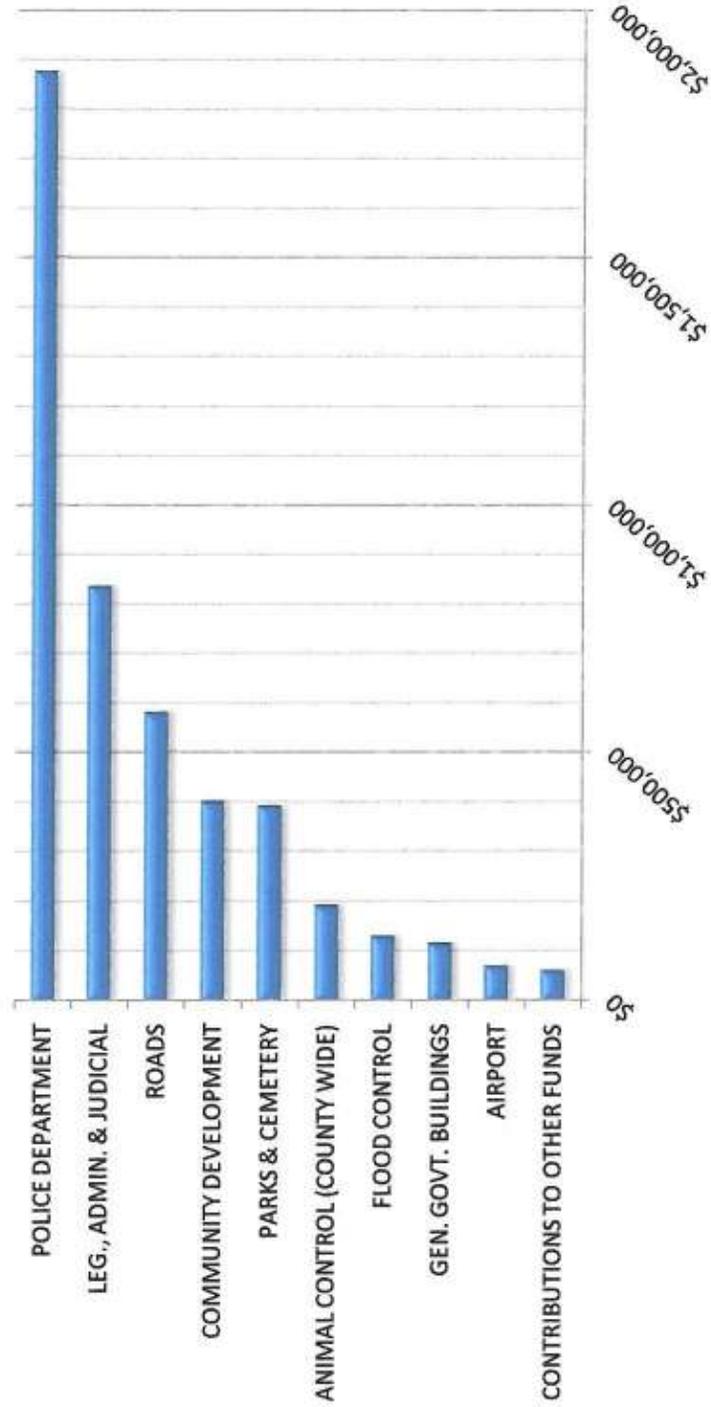
HEBER CITY CORPORATION

FINAL OPERATING BUDGET
JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10		10-11		10-11		11-12	
	ACTUAL EXPENSE	%	BUDGETED EXPENSE	%	ESTIMATED EXPENSE	%	BUDGETED EXPENSE	%
GENERAL FUND DEPARTMENT								
LEGISLATIVE	225,720	4.6%	186,550	4.6%	220,983	5.4%	220,400	4.7%
JUDICIAL	162,865	3.3%	160,200	3.9%	159,917	3.9%	184,300	4.0%
ADMINISTRATIVE	313,921	6.3%	310,450	7.6%	317,674	7.7%	419,000	9.0%
GENERAL GOVERNMENT BUILDINGS	22,126	0.4%	39,275	1.0%	26,900	0.7%	114,700	2.5%
ELECTIONS	7,912	0.2%	-	0.0%	-	0.0%	12,500	0.3%
BUILDING DEPARTMENT	202,549	4.1%	175,600	4.3%	146,133	3.6%	164,000	3.5%
PLANNING COMMISSION	20,659	0.4%	30,250	0.7%	13,000	0.3%	25,750	0.6%
PLANNING DEPARTMENT	305,166	6.2%	260,450	6.4%	238,267	5.8%	211,200	4.5%
POLICE DEPARTMENT	1,519,183	30.7%	1,687,081	41.3%	1,564,050	38.1%	1,875,900	40.3%
ANIMAL CONTROL	173,589	3.5%	180,000	4.4%	163,492	4.0%	192,100	4.1%
ROADS	1,144,647	23.1%	548,600	13.4%	416,259	10.1%	581,400	12.5%
FLOOD CONTROL	90,712	1.8%	67,200	1.6%	110,000	2.7%	128,275	2.8%
PARKS	132,137	2.7%	132,850	3.3%	129,951	3.2%	181,275	3.9%
CEMETERY	196,397	4.0%	193,500	4.7%	178,287	4.3%	210,550	4.5%
AIRPORT	101,491	2.1%	53,950	1.3%	61,850	1.5%	68,550	1.5%
CONTRIBUTIONS TO OTHER FUNDS	328,292	6.6%	58,237	1.4%	358,237	8.7%	60,000	1.3%
TOTAL GENERAL FUND EXPENSES	4,947,366	100%	4,084,193	100%	4,105,000	100%	4,649,900	100.0%

Heber City Corporation

2011-2012 General Fund Expenses By Department



HEBER CITY CORPORATION**FINAL OPERATING BUDGET**

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
LEGISLATIVE				
SALARIES & WAGES	86,703	83,100	94,600	103,400
EMPLOYEE BENEFITS	19,382	15,500	19,000	17,650
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	8,028	9,500	7,500	9,500
PUBLIC NOTICES	2,068	2,000	1,000	2,100
TRAVEL	8,966	7,500	6,000	7,000
OFFICE SUPPLIES	60	700	300	500
BUILDINGS & GROUNDS SUPPLIES	-	-	-	-
UTILITIES	1,228	1,500	1,500	1,600
TELEPHONE	1,120	1,150	1,100	1,300
PROFESSIONAL & TECHNICAL SERVICES	-	5,500	5,000	-
INSURANCE	2,498	2,500	2,583	2,750
MISCELLANEOUS	1,169	1,000	400	1,000
EQUIPMENT	-	-	-	-
DISCRETIONARY FUNDS/ECONOMIC DEV.	94,498	56,600	82,000	73,600
TOTAL LEGISLATIVE EXPENSES	225,720	186,550	220,983	220,400

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
JUDICIAL				
SALARIES & WAGES	93,520	90,800	91,800	99,100
EMPLOYEE BENEFITS	37,117	35,200	35,000	50,000
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	25	500	500	500
TRAVEL	2,637	2,250	2,200	2,400
OFFICE SUPPLIES	6,469	7,250	6,000	7,500
EQUIPMENT MAINTENANCE	-	400	200	400
UTILITIES	1,228	1,600	1,550	1,700
TELEPHONE	3,200	2,500	2,300	2,500
INSURANCE	1,661	1,700	1,717	1,800
COURT APPT. ATTNY & TRANSLATOR	-	-	-	16,000
MISCELLANEOUS	17,010	18,000	18,000	500
EQUIPMENT	-	-	650	1,900
TOTAL JUDICIAL EXPENSES	162,865	160,200	159,917	184,300

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
ADMINISTRATIVE				
SALARIES & WAGES	209,648	200,500	210,000	249,600
EMPLOYEE BENEFITS	74,506	74,500	74,500	101,800
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,210	1,500	1,400	1,500
PUBLIC NOTICES	41	150	150	150
TRAVEL	4,452	3,100	3,000	5,650
OFFICE SUPPLIES	5,964	9,000	8,500	9,000
EQUIPMENT SUPPLIES & MAINTENANCE	1,805	800	750	1,200
BUILDINGS & GROUNDS SUPPLIES	-	-	-	-
UTILITIES	1,228	1,600	1,550	1,600
TELEPHONE	2,076	2,400	2,200	2,400
PROFESSIONAL & TECHNICAL SERVICES	8,452	9,500	9,500	22,000
TRAINING	634	2,250	2,250	2,250
COLLECTING TAXES	-	-	-	-
ORDINANCE REVISION	-	-	-	-
SPECIAL SUPPLIES	170	750	400	750
INSURANCE	2,873	2,900	2,574	3,000
MISCELLANEOUS	134	500	400	500
EQUIPMENT	728	1,000	500	17,600
TOTAL ADMINISTRATIVE EXPENSES	313,921	310,450	317,674	419,000

HEBER CITY CORPORATION

FINAL OPERATING BUDGET
JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
GENERAL GOVERNMENT BUILDINGS				
SALARIES & WAGES	5,537	6,000	5,000	5,800
EMPLOYEE BENEFITS	3,631	3,250	4,000	3,900
EQUIPMENT, SUPPLIES & MAINTENANCE	3,351	5,000	3,200	5,000
BUILDINGS & GROUNDS SUPPLIES	372	5,000	1,000	5,000
UTILITIES	-	-	-	-
TELEPHONE	474	525	450	500
PROFESSIONAL & TECHNICAL SERVICES	-	5,000	5,000	23,000
INSURANCE	7,229	7,000	5,750	6,500
LAND	-	-	-	-
BUILDING - TABERNACLE	1,533	6,000	1,500	63,500
IMPROVEMENTS OTHER THAN BUILDINGS	-	1,000	500	1,000
EQUIPMENT	-	500	500	500
TOTAL GENERAL GOV. BLDG EXPENSES	22,126	39,275	26,900	114,700

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
ELECTIONS				
SALARIES & WAGES	2,333	-	-	-
TEMPORARY EMPLOYEES	2,335	-	-	8,000
EMPLOYEE BENEFITS	-	-	-	-
PUBLIC NOTICES	1,094	-	-	1,500
SPECIAL SUPPLIES	2,088	-	-	3,000
MISCELLANEOUS	63	-	-	-
TOTAL ELECTIONS EXPENSES	7,912	-	-	12,500

HEBER CITY CORPORATION

FINAL OPERATING BUDGET
JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
PLANNING DEPARTMENT				
SALARIES & WAGES	218,533	160,750	169,000	121,400
EMPLOYEE BENEFITS	71,422	75,000	50,000	66,600
UNIFORM ALLOWANCE	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	911	1,500	1,200	1,300
TRAVEL	591	1,750	1,500	1,500
OFFICE SUPPLIES	3,586	6,000	4,000	5,500
EQUIPMENT MAINTENANCE	170	500	250	500
UTILITIES	1,228	2,000	1,800	2,000
TELEPHONE	1,654	2,250	1,800	1,900
GASOLINE	578	1,100	500	900
PROFESSIONAL SERVICES	2,605	3,500	3,000	3,500
TRAINING	565	1,750	1,500	1,600
SPECIAL SUPPLIES	114	750	300	700
INSURANCE	3,066	3,100	3,167	3,300
EQUIPMENT	143	500	250	500
TOTAL PLANNING DEPARTMENT EXPENSES	305,166	260,450	238,267	211,200

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
PLANNING COMMISSION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	5,636	5,500	5,200	6,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	500	300	500
PUBLIC NOTICES	1,211	1,500	1,300	2,000
OFFICE SUPPLIES	575	1,250	500	1,000
PROFESSIONAL SERVICES	12,587	20,000	5,000	15,000
TRAINING	650	750	600	750
SPECIAL SUPPLIES	-	750	100	500
EQUIPMENT	-	-	-	-
TOTAL PLANNING COMMISSION EXPENSES	20,659	30,250	13,000	25,750

HEBER CITY CORPORATION

FINAL OPERATING BUDGET
JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
BUILDING DEPARTMENT				
SALARIES & WAGES	138,596	92,500	85,200	92,750
EMPLOYEE BENEFITS	48,370	40,600	41,200	44,650
UNEMPLOYMENT	-	5,000	7,500	-
UNIFORM ALLOWANCE	-	200	200	450
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,482	2,000	1,200	1,600
TRAVEL	600	1,000	1,200	1,500
OFFICE SUPPLIES	1,195	2,500	800	2,250
EQUIPMENT MAINTENANCE	447	750	300	700
UTILITIES	1,228	1,850	1,700	1,800
TELEPHONE	1,852	1,700	1,600	1,750
GASOLINE	1,612	2,500	1,000	1,600
PROFESSIONAL SERVICES	111	20,000	500	10,000
TRAINING	643	1,000	500	1,000
SPECIAL SUPPLIES	641	800	300	750
INSURANCE	3,024	3,200	2,933	3,200
EQUIPMENT	2,750	-	-	-
TOTAL BUILDING DEPARTMENT EXPENSES	202,549	175,600	146,133	164,000

HEBER CITY CORPORATION

FINAL OPERATING BUDGET
JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
POLICE DEPARTMENT				
SALARIES & WAGES	861,613	860,000	825,000	959,500
EMPLOYEE BENEFITS	387,592	464,000	378,000	546,300
UNIFORM ALLOWANCE	11,698	13,900	13,500	20,400
UNEMPLOYMENT	2,283	1,000	1,000	1,000
SALARIES LIQUOR LAW ENFORCEMENT	5,151	21,500	18,000	20,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	3,675	3,000	3,000	3,500
PUBLIC NOTICES	42	250	100	200
TRAVEL	2,512	5,400	4,500	5,500
OFFICE SUPPLIES	4,993	10,000	10,000	10,500
EQUIPMENT SUPPLIES & MAINTENANCE	17,112	17,500	17,000	18,500
UTILITIES	12,496	14,500	14,000	16,000
TELEPHONE	20,635	24,000	17,500	21,000
GASOLINE	27,343	33,500	34,000	35,000
TRAINING	9,585	7,200	6,500	7,500
STATE ALCOHOL MONEY	-	-	-	-
PROFESSIONAL SERVICES	1,072	-	-	4,000
SPECIAL RESPONSE UNIT	-	-	-	-
F.E.M.A.	-	-	-	-
TOBACCO / BYCYCLE GRANT	-	-	-	-
SPECIAL SUPPLIES	3,625	18,000	16,000	17,000
INSURANCE	37,348	38,000	37,150	39,000
JAIL / DISPATCH	75,780	87,125	89,000	93,000
MISCELLANEOUS	1,248	2,500	1,800	2,500
BUILDING	709	22,500	20,000	20,000
EQUIPMENT	32,671	43,206	58,000	35,500
TOTAL POLICE DEPARTMENT EXPENSES	1,519,183	1,687,081	1,564,050	1,875,900

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
ANIMAL CONTROL				
SALARIES & WAGES	89,854	90,000	89,000	91,500
EMPLOYEE BENEFITS	34,225	45,000	34,000	49,850
UNIFORM ALLOWANCE	760	1,400	800	1,600
UNEMPLOYMENT	7,827	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	250	250	250
TRAVEL	462	1,100	800	1,250
OFFICE SUPPLIES	308	1,200	400	1,250
EQUIPMENT SUPPLIES & MAINTENANCE	3,196	3,500	3,000	3,500
UTILITIES	4,789	5,000	4,800	5,000
TELEPHONE	1,593	1,750	1,500	1,700
GASOLINE	5,548	6,000	6,000	6,500
PROFESSIONAL & TECHNICAL SERVICES	480	1,000	750	1,000
TRAINING	175	1,050	500	1,100
SPECIAL SUPPLIES	4,321	4,000	4,000	5,000
INSURANCE	4,420	4,500	4,242	4,600
MISCELLANEOUS	422	250	250	300
DISPATCH	13,058	12,300	11,500	12,500
BUILDING - DOG POUND	266	500	500	500
EQUIPMENT	1,887	1,200	1,200	4,700
TOTAL ANIMAL CONTROL EXPENSES	173,589	180,000	163,492	192,100

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
ROADS				
SALARIES & WAGES	182,245	205,000	176,000	216,500
EMPLOYEE BENEFITS	79,948	99,000	73,000	105,050
UNIFORM ALLOWANCE	113	1,750	200	1,750
UNEMPLOYMENT	-	-	-	3,000
PUBLIC NOTICES	33	2,000	900	1,500
TRAVEL	2,366	2,200	800	4,150
OFFICE SUPPLIES	783	3,500	1,400	3,500
EQUIPMENT SUPPLIES & MAINTENANCE	42,931	49,000	42,000	50,000
BUILDINGS & GROUNDS SUPPLIES	431	1,500	500	1,500
UTILITIES	8,785	8,000	7,500	8,250
TELEPHONE	5,626	4,200	4,800	5,000
GASOLINE	16,672	28,000	19,000	28,000
PROFESSIONAL & TECHNICAL SERVICES	11,580	10,000	10,000	15,000
TRAINING	980	1,800	500	1,750
STREET LIGHTS	-	-	-	-
SPECIAL SUPPLIES	38,098	90,000	67,000	90,000
ROAD MAINTENANCE & CONSTRUCTION	700,860	-	(18,000)	-
INSURANCE	25,678	28,000	25,000	27,500
MISCELLANEOUS	1,376	1,200	500	1,300
BUILDING AND LAND	-	-	-	-
CURB, GUTTER & SIDEWALK	-	-	-	-
EQUIPMENT	26,143	13,450	5,159	17,650
TOTAL ROAD EXPENSES	1,144,647	548,600	416,259	581,400

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
FLOOD CONTROL & IRRIGATION				
SALARIES & WAGES	56,259	30,700	62,000	34,700
EMPLOYEE BENEFITS	22,206	14,000	23,000	16,800
UNIFORM ALLOWANCE	-	-	-	300
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	500
PUBLIC NOTICES	-	-	-	200
TRAVEL	-	-	-	1,000
EQUIPMENT SUPPLIES & MAINTENANCE	3,040	17,500	4,000	6,000
UTILITIES	-	-	-	2,000
TELEPHONE	-	-	-	750
GASOLINE	-	-	-	3,000
PROFESSIONAL & TECHNICAL SERVICES	-	-	-	40,000
TRAINING	-	-	-	500
SPECIAL SUPPLIES	9,207	5,000	21,000	4,000
INSURANCE	-	-	-	4,000
MISCELLANEOUS	-	-	-	500
EQUIPMENT	-	-	-	14,025
TOTAL FLOOD CONTROL EXPENSES	90,712	67,200	110,000	128,275

HEBER CITY CORPORATION

FINAL OPERATING BUDGET
JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
PARKS				
SALARIES & WAGES	69,738	69,500	69,500	86,000
SALARIES & WAGES (PART TIME)	-	-	-	-
EMPLOYEE BENEFITS	25,403	28,000	26,500	35,300
UNIFORM ALLOWANCE	1,372	-	500	1,800
UNEMPLOYMENT	535	500	16	500
TRAVEL	371	900	200	900
EQUIPMENT, SUPPLIES & MAINTENANCE	3,318	3,500	3,500	3,600
BUILDINGS & GROUNDS SUPPLIES	1,486	4,000	2,000	4,000
UTILITIES	442	1,000	800	1,000
TELEPHONE	666	600	900	900
GASOLINE	3,881	5,500	5,000	6,500
PROFESSIONAL & TECHNICAL SERVICES	242	2,500	1,000	2,500
SPECIAL SUPPLIES	10,331	10,750	12,000	12,000
INSURANCE	4,792	5,100	4,535	4,900
MISCELLANEOUS	(38)	1,000	500	1,000
BUILDING	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	4,250	-	-	-
EQUIPMENT	5,350	-	3,000	20,375
TOTAL PARKS EXPENSES	132,137	132,850	129,951	181,275

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
CEMETERY				
SALARIES & WAGES	101,096	96,500	93,000	100,500
EMPLOYEE BENEFITS	41,930	41,000	41,500	43,050
UNIFORM ALLOWANCE	1,374	1,650	600	1,800
UNEMPLOYMENT	1,391	500	16	500
PUBLIC NOTICES	206	200	150	200
TRAVEL	370	900	800	900
OFFICE SUPPLIES	406	1,500	1,200	1,500
EQUIPMENT, SUPPLIES & MAINTENANCE	4,079	6,000	5,000	6,000
BUILDINGS & GROUNDS SUPPLIES	4,423	4,500	2,000	4,400
UTILITIES	5,565	8,000	6,000	7,250
TELEPHONE	1,271	1,300	1,250	1,350
GASOLINE	3,881	6,000	5,000	6,500
PROFESSIONAL & TECHNICAL SERVICES	3,294	3,000	2,500	3,000
SPECIAL SUPPLIES	13,502	14,500	10,000	15,000
INSURANCE	6,480	7,000	6,271	6,600
BUILDING - CEMETERY EXPANSION	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-
EQUIPMENT	7,128	950	3,000	12,000
TOTAL CEMETERY EXPENSES	196,397	193,500	178,287	210,550

HEBER CITY CORPORATION**FINAL OPERATING BUDGET**

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
AIRPORT				
SALARIES & WAGES	46,872	19,000	29,000	22,700
EMPLOYEE BENEFITS	19,876	6,000	12,000	10,900
TRAVEL	403	450	100	450
OFFICE SUPPLIES	-	-	-	-
UTILITIES	3,619	4,250	3,000	6,000
TELEPHONE	1,104	750	700	1,500
PROFESSIONAL SERVICES	4,835	7,500	2,000	7,500
SPECIAL SUPPLIES	12,143	10,000	10,000	10,000
INSURANCE	4,890	5,000	4,250	5,000
BUILDING - RENT	3,635	-	-	-
IMPROVEMENT OTHER THAN BUILDINGS	729	1,000	500	1,000
EQUIPMENT	3,384	-	300	3,500
TOTAL AIRPORT EXPENSES	101,491	53,950	61,850	68,550

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2011 - JUNE 30, 2012

General Fund Expenses	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
TRANSFERS TO OTHER FUNDS/GOVTS.	-	-	-	-
CONTRIBUTIONS TO OTHER FUNDS	328,292	58,237	358,237	60,000
CONTRIBUTIONS TO OTHER GOVTS.	-	-	-	-
TOTAL TRANSFER EXPENSES	328,292	58,237	358,237	60,000

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - DEBT SERVICE FUND
JULY 1, 2011 - JUNE 30, 2012

DEBT SERVICE FUND REVENUE	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
INTEREST	(55)	100	200	100
SID PAYMENTS	71,230	70,560	71,179	67,296
SID INTEREST PAYMENTS	-	-	-	-
CONTRIBUTIONS FROM SURPLUS	-	7,426	7,569	5,538
CONTRIBUTIONS - OTHER FUNDS	250,000	250,000	250,000	681,282
TOTAL REVENUE	321,175	328,086	328,948	754,216
DEBT SERVICE FUND EXPENSES	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
BOND PRINCIPAL	217,000	224,000	224,000	660,000
OTHER DEBT PRINCIPAL	61,000	64,000	64,743	65,514
INTEREST ON BONDS	44,581	36,586	36,586	24,998
INTEREST ON LEASES	-	-	119	204
PAYING AGENTS FEES	3,500	3,500	3,500	3,500
TOTAL DEBT SERVICE EXPENSES	326,081	328,086	328,948	754,216
EXCESS REVENUE OVER EXPENDITURES	(4,906)	-	-	-

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - CAPITAL PROJECTS
JULY 1, 2011 - JUNE 30, 2012

CAPITAL IMP. - CAPITAL PROJECTS	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
INTEREST INCOME	7,682	9,000	6,000	5,500
CONTRIBUTIONS - OTHER FUNDS	-	-	300,000	-
CONTRIBUTIONS FROM SURPLUS	-	-	24,000	122,500
TOTAL CAPITAL PROJECTS REVENUE	7,682	9,000	330,000	128,000
CAPITAL PROJECTS - EXPENSES	09-10 ACTUAL EXPENSES	10-11 BUDGETED EXPENSES	10-11 ESTIMATED EXPENSES	11-12 BUDGETED EXPENSES
PUBLIC NOTICES	-	-	-	-
PROFESSIONAL SERVICES	26,036	-	-	-
TRANSFER TO OTHER FUNDS	50,000	-	-	58,000
IMPROVEMENTS OTHER THAN BUILDINGS	-	-	30,000	70,000
TOTAL CAPITAL PROJECT EXPENSES	76,036	-	30,000	128,000
EXCESS REVENUE OVER EXPENDITURES	(68,353)	9,000	300,000	-

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - AIRPORT
JULY 1, 2011 - JUNE 30, 2012

CAPITAL IMP. - AIRPORT REVENUE	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
FEDERAL GRANTS	-	431,841	400,000	554,800
STATE GRANTS	38,470	-	2,195	-
INTEREST INCOME	257	100	200	100
MISCELLANEOUS INCOME	1,700	2,500	3,862	2,500
SALE OF HANGARS	-	-	-	-
CONTRIBUTIONS - OTHER FUNDS	-	-	-	-
CONTRIBUTIONS FROM SURPLUS	-	18,982	14,895	26,600
TOTAL CAPITAL IMPROVEMENT REVENUE	40,427	453,423	421,152	584,000
CAPITAL IMP. - AIRPORT EXPENSES	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
PROFESSIONAL SERVICES	16,839	60,000	90,000	-
SPECIAL SUPPLIES	22,756	-	-	-
TRANSFER TO GENERAL FUND	-	-	-	-
BUILDINGS & IMPROVEMENTS	9,148	393,423	331,152	584,000
TOTAL CAPITAL IMPROVEMENT EXPENSES	48,743	453,423	421,152	584,000
EXCESS REVENUE OVER EXPENDITURES	(8,316)	-	-	-

HEBER CITY CORPORATION

FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - IND. PARK

JULY 1, 2011 - JUNE 30, 2012

INDUSTRIAL PARK - REVENUES	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
INTEREST EARNINGS	1,508	1,500	1,450	1,600
LAND SALES	-	-	130,549	-
CONTRIBUTIONS - OTHER FUNDS	-	-	-	-
TOTAL INDUSTRIAL PARK REVENUE	1,508	1,500	131,999	1,600
INDUSTRIAL PARK - EXPENSES	09-10 ACTUAL EXPENSES	10-11 BUDGETED EXPENSES	10-11 ESTIMATED EXPENSES	11-12 BUDGETED EXPENSES
SPECIAL SUPPLIES	-	-	400	-
TRANSFER TO OTHER FUNDS	-	-	-	-
TOTAL INDUSTRIAL PARK EXPENSES	-	-	400	-
EXCESS REVENUE OVER EXPENDITURES	1,508	1,500	131,599	1,600

HEBER CITY CORPORATION

FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - STORM WATER

JULY 1, 2011 - JUNE 30, 2012

STORM WATER - REVENUES	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
STORM WATER	35,542	40,000	20,000	30,000
INTEREST EARNINGS	4,373	2,500	2,400	1,000
APPORPRIATED SURPLUS	-	-	37,600	269,000
TOTAL STORM WATER REVENUE	39,915	42,500	60,000	300,000
STORM WATER - EXPENSES	09-10 ACTUAL EXPENSES	10-11 BUDGETED EXPENSES	10-11 ESTIMATED EXPENSES	11-12 BUDGETED EXPENSES
PROFESSIONAL FEES	12,814	8,000	60,000	30,000
SPECIAL SUPPLIES	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	257,478	-	-	270,000
TOTAL STORM WATER EXPENSES	270,293	8,000	60,000	300,000
EXCESS REVENUE OVER EXPENDITURES	(230,378)	34,500	-	-

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - STREETS
JULY 1, 2011 - JUNE 30, 2012

STREETS - REVENUE	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
STREET IMPACT FEE	129,589	350,000	550,000	150,000
INTEREST EARNINGS	8,877	5,000	7,000	5,000
APPROPRIATED SURPLUS	302,290	-	-	531,000
TOTAL STREET REVENUE	440,756	355,000	557,000	686,000
STREET - EXPENSES	09-10 ACTUAL EXPENSES	10-11 BUDGETED EXPENSES	10-11 ESTIMATED EXPENSES	11-12 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	68,869	-	10,000	-
IMPROVEMENTS OTHER THAN BUILDINGS	371,887	347,000	-	686,000
TOTAL STREET EXPENSES	440,756	347,000	10,000	686,000
EXCESS REVENUE OVER EXPENDITURES	-	8,000	547,000	-

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - PARKS
JULY 1, 2011 - JUNE 30, 2012

PARKS - REVENUES	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
PARK IMPACT FEE	33,050	30,000	20,000	25,000
INTEREST EARNINGS	1,623	1,800	1,500	1,500
STATE GRANT	-	-	-	-
APPORPRIATED SURPLUS	-	14,200	35,500	46,500
TOTAL PARKS REVENUE	34,673	46,000	57,000	73,000
PARKS - EXPENSES	09-10 ACTUAL EXPENSES	10-11 BUDGETED EXPENSES	10-11 ESTIMATED EXPENSES	11-12 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	2,560	-	11,000	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	46,000	46,000	73,000
TOTAL PARK EXPENSES	2,560	46,000	57,000	73,000
EXCESS REVENUE OVER EXPENDITURES	32,113	-	-	-

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - TRANSPORTATION TAX FUND
JULY 1, 2011 - JUNE 30, 2012

TRANSPORTATION TAX - REVENUE	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
TRANSPORTATION SALES TAX	355,937	360,000	350,000	425,000
INTEREST EARNINGS	10,910	11,000	9,000	3,000
APPORPRIATED SURPLUS	-	32,000	46,000	1,272,000
TOTAL STREET REVENUE	366,847	403,000	405,000	1,700,000
TRANSPORTATION TAX - EXPENSES	09-10 ACTUAL EXPENSES	10-11 BUDGETED EXPENSES	10-11 ESTIMATED EXPENSES	11-12 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	-	-	-	-
ROAD MAINTENANCE & CONSTRUCTION	177,338	153,000	155,000	1,600,000
TRANSFER TO STREET IMPACT FEES	-	250,000	250,000	100,000
TOTAL STREET EXPENSES	177,338	403,000	405,000	1,700,000
EXCESS REVENUE OVER EXPENDITURES	189,508	-	-	-

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - CLASS C ROAD FUNDS
JULY 1, 2011 - JUNE 30, 2012

CLASS C ROAD FUND - REVENUE	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
CLASS C ROAD FUND ALLOTMENT	366,212	340,000	330,000	350,000
INTEREST EARNINGS	5,285	5,000	4,300	1,000
BOND PROCEEDS	-	-	-	1,400,000
APPORPRIATED SURPLUS	-	-	-	212,282
TOTAL STREET REVENUE	371,498	345,000	334,300	1,963,282
CLASS C ROAD FUND - EXPENSES	09-10 ACTUAL EXPENSES	10-11 BUDGETED EXPENSES	10-11 ESTIMATED EXPENSES	11-12 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	-	-	-	-
EQUIPMENT / ROAD CONSTRUCTION	50,000	25,000	10,000	1,400,000
TRANSFER TO DEBT SERVICE	191,708	191,763	191,763	563,282
TOTAL STREET EXPENSES	241,708	216,763	201,763	1,963,282
EXCESS REVENUE OVER EXPENDITURES	129,790	128,237	132,537	-

HEBER CITY CORPORATION

FINAL OPERATING BUDGET
JULY 1, 2011 - JUNE 30, 2012

WATER FUND REVENUE	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
STATE GRANT	270,131	-	-	-
INTEREST INCOME	18,429	15,000	13,000	12,000
PENALTY - LATE FEES	14,105	12,000	12,000	12,500
CULINARY WATER SALES	948,716	990,000	975,000	970,000
PRESSURIZED IRRIGATION SALES	177,991	185,000	185,000	219,000
HOOK-UP FEES - WATER	16,743	12,000	8,500	8,000
WATER IMPACT FEES	171,932	120,000	110,000	90,000
DELINQUENT ACCOUNT RECONNECT FEES	8,598	6,500	6,500	7,000
CHANGE OF OWNERSHIP FEES	4,395	4,000	4,250	4,000
CONTRIBUTIONS FROM OTHER FUNDS	270,000	-	-	-
DEVELOPERS CONTRIBUTIONS	668,466	-	-	-
PROFIT (LOSS) ON SALE OF FIXED ASSETS	-	-	-	-
MISCELLANEOUS REVENUE	-	-	371	149,000
TOTAL WATER REVENUE	2,569,506	1,344,500	1,314,621	1,471,500
WATER FUND EXPENSES	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
SALARIES & WAGES	408,844	352,000	370,000	375,050
EMPLOYEE BENEFITS	160,094	158,000	154,000	171,850
UNIFORM ALLOWANCE	213	1,500	1,000	2,700
UNEMPLOYMENT	-	3,000	1,000	3,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,030	1,500	1,700	1,700
PUBLIC NOTICES	33	200	1,200	1,200
TRAVEL	5,145	4,500	3,000	7,800
OFFICE SUPPLIES	2,669	9,000	5,000	8,000
EQUIPMENT SUPPLIES & MAINTENANCE	13,619	18,000	12,000	17,500
BUILDINGS & GROUNDS	2,914	10,000	13,000	11,500
UTILITIES	84,089	90,000	93,000	95,000
TELEPHONE	6,599	7,000	6,000	7,000
GASOLINE	16,081	17,000	17,500	19,500
PROFESSIONAL & TECHNICAL SERVICES	73,881	75,000	75,000	99,500
TRAINING	2,740	4,500	4,000	4,500
SPECIAL SUPPLIES	192,270	150,000	120,000	150,000
INSURANCE	28,744	30,000	29,000	31,000
INTEREST EXPENSE	-	-	-	-
INTEREST	-	-	-	-
MISCELLANEOUS	1,401	1,000	1,500	1,000
DEPRECIATION	524,208	540,000	535,000	550,000
BUILDING	-	2,000	1,500	2,000
IMPROVEMENTS OTHER THAN BUILDINGS	-	2,000	1,500	2,000
EQUIPMENT	12,260	13,000	12,500	13,500
CONTRIBUTIONS TO OTHER FUNDS	-	-	-	-
TOTAL WATER EXPENSES	1,536,833	1,489,200	1,458,400	1,575,300

HEBER CITY CORPORATION

FINAL OPERATING BUDGET
JULY 1, 2011 - JUNE 30, 2012

SEWER FUND REVENUE	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
INTEREST INCOME	19,079	15,000	13,000	11,500
PENALTY - LATE FEES	9,295	10,000	11,000	10,500
SEWER CONNECTIONS	5,581	3,000	3,200	3,000
SEWER IMPACT FEES	107,735	130,000	98,000	90,000
RENTS & MISCELLANEOUS	-	-	-	-
PROFIT (LOSS) ON SALE OF FIXED ASSETS	-	-	-	-
SEWER SERVICE CHARGES	843,489	860,000	862,000	870,000
DEVELOPERS CONTRIBUTIONS	349,902	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
TOTAL SEWER REVENUE	1,335,081	1,018,000	987,200	985,000
SEWER FUND EXPENSES	09-10 ACTUAL EXPENSE	10-11 BUDGETED EXPENSE	10-11 ESTIMATED EXPENSE	11-12 BUDGETED EXPENSE
SALARIES & WAGES	215,425	239,000	220,000	242,850
EMPLOYEE BENEFITS	84,127	107,000	85,000	115,500
UNIFORM ALLOWANCE	113	1,500	1,000	1,800
UNEMPLOYMENT	-	-	-	-
PUBLIC NOTICES	33	-	-	-
TRAVEL	4,268	4,000	2,500	7,000
OFFICE SUPPLIES	2,329	6,000	4,500	5,500
EQUIPMENT SUPPLIES & MAINTENANCE	11,344	15,000	8,000	15,000
BUILDINGS & GROUNDS	431	2,000	1,500	2,000
UTILITIES	5,514	8,000	7,500	8,000
TELEPHONE	6,599	6,000	5,500	6,000
GASOLINE	15,752	16,000	17,000	19,000
PROFESSIONAL & TECHNICAL SERVICES	30,210	40,000	38,000	52,000
TRAINING	330	1,500	1,250	1,500
SPECIAL SUPPLIES	16,796	26,000	20,000	25,000
INSURANCE	29,465	31,000	30,500	31,500
OPERATING CHARGES H.V.S.S.D.	-	-	-	-
MISCELLANEOUS	1,413	1,000	1,500	1,000
DEPRECIATION	310,897	330,000	325,000	335,000
BUILDING	-	2,000	1,500	2,000
EQUIPMENT	14,854	14,000	13,500	15,000
H.V.S.S.D. ENTERPRISE FUND	-	-	-	-
O&M FOR H.V.S.S.D.	306,427	310,000	290,000	310,000
CONTRIBUTIONS TO OTHER FUNDS	-	-	-	-
TOTAL SEWER EXPENSES	1,056,326	1,160,000	1,073,750	1,195,650

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - AIRPORT HANGAR FUND
JULY 1, 2011 - JUNE 30, 2012

HANGAR - REVENUE	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
HANGAR SALES	129,000	540,000	-	270,000
HANGAR LEASE INCOME	23,362	-	23,000	18,000
INTEREST INCOME	127	-	75	100
APPROPRIATED SURPLUS	-	-	-	-
TOTAL HANGAR REVENUE	152,489	540,000	23,075	288,100
HANGAR - EXPENSE	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
INTEREST EXPENSE	7,724	7,500	7,000	7,500
UTILITIES	-	500	-	-
COST OF SALES	104,759	412,000	-	206,000
PROFESSIONAL SERVICES	258	-	-	-
SPECIAL SUPPLIES	-	500	-	2,000
INSURANCE	591	600	591	650
DEPRECIATION	11,819	12,000	11,850	12,000
TRANSFERS TO OTHER FUNDS	-	-	-	-
TOTAL HANGAR EXPENSES	125,152	433,100	19,441	228,150
EXCESS REVENUE OVER EXPENDITURES	27,337	106,900	3,634	59,950

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - INTERNAL SERVICE FUND
JULY 1, 2011 - JUNE 30, 2012

INTERNAL SERVICE REVENUE	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
CHARGES FOR EQUIPMENT USE	-	-	-	-
INTEREST INCOME	6,369	3,500	5,300	4,000
SALE OF ASSETS	10,351	-	-	-
APPROPRIATED SURPLUS	-	131,500	96,700	106,000
EQUIPMENT REPLACEMENT CHARGE	61,140	-	-	-
TOTAL INTERNAL SERVICE FUND REVENUE	77,860	135,000	102,000	110,000
INTERNAL SERVICE EXPENSES	09-10 ACTUAL EXPENSES	10-11 BUDGETED EXPENSES	10-11 ESTIMATED EXPENSES	11-12 BUDGETED EXPENSES
INTEREST EXPENSE	-	-	-	-
DEPRECIATION	119,101	135,000	102,000	110,000
TOTAL INTERNAL SERVICE FUND EXPENSES	119,101	135,000	102,000	110,000
EXCESS REVENUE OVER EXPENDITURES	(41,241)	-	-	-

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - PERPETUAL CARE FUND
JULY 1, 2011 - JUNE 30, 2012

PERPETUAL CARE - REVENUE	09-10 ACTUAL REVENUE	10-11 BUDGETED REVENUE	10-11 ESTIMATED REVENUE	11-12 BUDGETED REVENUE
PERPETUAL CARE CERTIFICATES	33,947	25,000	27,000	27,500
INTEREST INCOME	760	850	740	900
APPROPRIATED SURPLUS	-	-	-	-
TOTAL PERPETUAL CARE REVENUE	34,706	25,850	27,740	28,400
PERPETUAL CARE - EXPENSES	09-10 ACTUAL EXPENSES	10-11 BUDGETED EXPENSES	10-11 ESTIMATED EXPENSES	11-12 BUDGETED EXPENSES
TRANSFER TO OTHER FUNDS	-	-	-	9,000
TOTAL PERPETUAL SERVICE FUND EXPENSE	-	-	-	9,000
EXCESS REVENUE OVER EXPENDITURES	34,706	25,850	27,740	19,400

Heber City Corporation

Consolidated Fee Schedule

ADOPTED - AUGUST 23, 2011

TABLE OF CONTENTS

Administration	1
Cemetery	1
Airport	2
Planning Commission	3, 4
Animal Control	5
Franchise Tax	6
Business License	6, 7
Police	7
Engineering	7
Excavation Fees	8
Water/ Sewer	8, 9
Irrigation	9
Impact Fees	10
Building	11

ADMINISTRATION

Service	Fee
Copies	\$.20 per sheet
Garden Plots	\$30.00 (\$10.00 refundable)
Park Reservations	\$30.00 (\$25.00 cleaning deposit required)
Return Check Fee	\$20.00
Title 17	\$5.00
Title 18	\$10.00

CEMETERY

Service	Fee
Grave Purchase (Excluding Section E)	Resident: \$350.00 Non-Resident: \$700.00
Grave Purchase (Section E Upright Stone Areas)	Resident: \$450.00 Non-Resident: \$900.00
Opening/Closing (Weekdays)	Resident: \$300.00 Non-Resident: \$450.00
Infant Opening/Closing (Weekdays)	Resident: \$200.00 Non-Resident: \$300.00
Cremaains Opening/Closing (Weekdays)	Resident: \$200.00 Non-Resident: \$300.00
Disinterment	Resident: \$1,200.00 Non-Resident: \$1,200.00
Transfer Fee – Per Lot (Resident to Non-Resident)	\$100.00
Overtime Fee – Per ½ hour (After regular working hours)	Resident: \$50.00 Non-Resident: \$75.00
Overtime Fee (Weekends/Holidays)	Resident: \$200.00 Non-Resident: \$400.00
Quick Claim Deeds (per transfer)	\$10.00
Headstone Setting Fee	\$25.00

AIRPORT

Service	Fee
Airport Hangar Ground Lease – Hangar Row	\$50.00 per year
Airport Hangar Ground Lease – Daniel Hangar Area (Improved Area)	\$0.30 per sq. ft. + Annual CPI Increase
Airport Hangar Ground Lease –Daniel Hangar Area (Unimproved Area)	\$0.15 per sq. ft. + Annual CPI Increase
Hangar Lease 75' x 75' (monthly fee)	\$1,000.00 per hangar or \$250 per space
Hangar Lease 40' x 45' (monthly fee)	\$400.00
Proximity Gate Access Card	\$20.00
Special Service Operator Fee (Gross Sales)	
\$1 –\$ 25,000	\$220.00
\$25,000 - \$50,000	\$495.00
\$50,000 - \$100,000	\$825.00
\$100,000 - \$150,000	\$1,100.00
\$150,000 - \$250,000	\$1,320.00
\$250,000 - \$400,000	\$1,787.50
\$400,000 +	\$2,200.00

PLANNING COMMISSION

Service	Fee
Amend General Plan	\$700.00
Annexation Fee (under 5 acres)	\$1000.00
Annexation Fee (over 5 acres)	\$1000.00 + \$25.00 per acre
Small Subdivision/Lot Split	\$300.00
Subdivision Concept Approval	\$350.00
Preliminary Subdivision	\$300.00 + \$100.00 per lot
Final Subdivision	\$300.00 + \$100.00 per lot
Commercial Concept	\$200.00 + \$25.00 per acre
Final Concept	Included in Concept
Preliminary Manufactured Home Park Plat	\$300.00 + \$25.00 per lot
Final Manufactured Home Park Plat	\$300.00 + \$25.00 per lot
Preliminary Recreational Vehicle Park Fee	\$200.00 + \$5.00 per pad
Final Recreational Vehicle Park Fee	\$200.00 + \$5.00 per pad
Duplex/Multi-Family Dwelling (up to 3 units)	\$300.00 + \$30.00 per unit
Owner Occupied Accessory Apartment	\$35.00
Annual Renewal Fee	\$35.00
Duplex/Multi-Family Dwelling (over 3 units)	\$200.00 + \$25.00 per unit
Cottage Home Review	\$300.00
Zone Change	\$500.00+ \$25.00 per acre + costs
Conditional Use/Special Exception	\$200.00 + costs
Telecommunications Approval	\$100.00

(Continued)

PLANNING COMMISSION

Service	Fee
Zoning Ordinance Change	\$750.00
New Zone	\$1,500.00
Plat Amendment	\$300.00
Lot Line Adjustment	\$150.00
Board of Adjustment	\$75.00
P C Planned Community Zone Master Plan Approval	\$1,500.00 + \$10.00 per lot
Preliminary Approval	\$300.00 + \$100.00 per lot/unit/eru
Final Approval	\$300.00 + \$50.00 per lot/unit/eru
COSZ Concept Approval	\$300.00
COSZ Preliminary Approval	\$300.00 + \$100.00 per lot/unit/eru
COSZ Final Approval	\$300.00 + \$50.00 per lot/unit/eru
COSZ Multi-Family	\$300.00 + \$30.00 per unit
MURCZ Approval – Commercial Portion	\$2,000.00 + \$200.00 per acre
Specific Development Pad Approval (under 10,000 s.f.)	\$300.00
Specific Development Pad Approval (10,000-60,000 s.f.)	\$600.00
Specific Development Pad Approval (over 60,000 s.f.)	\$1,800.00
MURCZ Approval – Residential Approvals	
Concept	\$300.00
Preliminary Approval	\$300.00 + \$100.00 per lot/unit/eru
Final Approval	\$300.00 + \$50.00 per lot/unit/eru
Apartments	\$200.00 + \$25.00 per unit
Sign Permit	\$25.00
Fence Permit	\$10.00

ANIMAL CONTROL

Service	Fee
License (not sterilized)	\$25.00
License (spayed or neutered)	\$15.00
First Impound Fee	\$30.00
Second Impound Fee	\$50.00
Third Impound Fee	\$80.00
Daily Charge	\$6.50 + \$10.00 after 3 days
Adoption Fee – Dogs (Refund \$30.00 with proof of sterilization within 30 days)	\$50.00
Adoption Fee – Sterilized Dogs	\$30.00
Adoption Fee – Pups (Refund \$15.00 with proof of sterilization within 30 days)	\$30.00
Adoption Fee – Cats (Refund \$15.00 with proof of sterilization within 30 days)	\$30.00
Adoption Fee – Sterilized Cats	\$15.00
Relinquish Fee – Dogs	\$25.00
Relinquish Fee – Pups	\$20.00
Relinquish Fee – Cats	\$15.00
Relinquish Fee – Kittens	\$10.00
Euthanasia Fee – Dogs	\$25.00
Euthanasia Fee – Pups/ Small Dogs	\$15.00
Euthanasia Fee – Cats	\$15.00

FRANCHISE TAX

Service	Fee
Cable TV	5%
Telephone	4%
Municipal Energy Tax	6%
Transportation Tax	.30%
Transient Room Tax	1%

BUSINESS LICENSE

Service	Fee
Agriculture Services	\$33.00
Fishing, Hunting, and Trapping	\$33.00
Mining and Quarry	\$33.00
Construction Related Activities	\$60.00
Manufacturing Activities	\$110.00
Transportation, Communications, and Utilities	\$90.00
Wholesale Trade	\$40.00
Retail Trade	\$110.00
Eating and Drinking Places	\$175.00
Pawn Brokers	\$333.00
Transient Merchants	\$200.00
Finance, Insurance, and Real Estate	\$60.00
Services	\$80.00
Home Occupations	\$30.00
Temporary – Retail Sales	\$45.00 + \$10.00 per day

(Continued)

BUSINESS LICENSE

Service	Fee
Special Sales Events and Promotions	\$0.00
Non-Profit Special Events	\$25.00
Seasonal	\$55.00 (Fireworks + \$200.00)
Solicitors, Peddlers, Vendors, Transient Sales	\$45.00 + \$10.00 per day

POLICE

Service	Fee
Finger Printing	\$15.00
Alarms	
First Two False Alarms	\$0.00
Third False Alarm	\$50.00
Fourth False Alarm	\$75.00
Fifth through Ninth False Alarm	\$100.00
Tenth and all subsequent false alarms	\$200.00
Police Reports	\$5.00
Multi Media Copying Fee	\$25.00

ENGINEERING

Service	Fee
Digital Mapping – Raster Files	\$0.80 per Megabyte
Digital Mapping – Vector Files	\$70.00 per Megabyte
Subdivision Inspection Fees	5% to \$200,000.00 2% next \$800,000.00 1% above \$1,000,000.00
Standard Specifications	\$20.00

EXCAVATION FEES

Service	Fee
Paved Surfaces > 25 square feet	\$300.00 + \$1.50/s.f. for roads 0 to 3 years old
Paved Surfaces > 25 square feet	\$300.00 + \$0.25/s.f. for roads over 3 years old
Unpaved Surfaces (lengths less than or equal to 100 ft)	\$50.00
Paved Surfaces < 25 square feet	\$100.00

WATER/SEWER

Service	Fee
<p>All meters are charged a rate of 84 cents/ 1,000 gallons over 7,000 and \$1.00 over 10,000 plus the base rate stated below. Charges are assessed on a total amount of consumption in 1,000 gallon increments in a manner established by policy and ordinances. All fees are one and a half times for out of city accounts.</p>	
Water	
¾ Inch Meter	\$13.00
1 inch Meter	\$13.00
1 ½ Inch Meter	\$52.00
2 Inch Meter	\$84.50
3 Inch Meter	\$195.00
4 Inch Meter	\$325.00
Sewer	
Base Rate	\$12.00
Volume Charge	\$0.86 per thousand gallons
Late Payment Penalty (5% or \$5.00 whichever is greater)	\$5.00
Change of Ownership Fee	\$25.00
Reconnections	\$25.00 (after hours \$40.00)
Construction Meters	\$1,000.00 deposit/ \$5.00 per thousand used
Home Construction Water	\$50.00

WATER/SEWER

Service	Fee
Water Meter/ Transponder and Installation	
¾ Inch Meter	\$250.00
1 inch Meter	\$338.00
1 ½ Inch Meter	\$533.00
2 Inch Meter	\$680.00
3 Inch Meter	\$1,900.00
4 Inch Meter	\$3,000.00

IRRIGATION

Service	Fee
Ditch Irrigation	\$12.00 (per share with \$6.00 minimum)
Secondary Irrigation	
Less than 6,000 square feet	\$4.00
6,000 – 9,999 square feet	\$8.00
10,000 – 14,999 square feet	\$14.00
15,000 – 19,999 square feet	\$17.00
More than 20,000 square feet	\$25.00

IMPACT FEES

Service	Fee
Parks and Trails (Residential Per Lot)	\$461.00
Storm Drainage	
Single Family	\$608.00
Multi Family	\$370.00
Non-Residential per trip	\$64.00
Streets and Transportation (Residential Per Lot)	\$1,538.00
Multi- Family Per Lot	\$935.00
Non-Residential Per Trip	\$88.00
Culinary Water	
Fee Per .75" Meter (30 gpm max flow)	\$2,316.00
Fee Per 1.0" Meter (50 gpm max flow)	\$4,118.00
Fee Per 1.5" Meter (100 gpm max flow)	\$9,265.00
Fee Per 2.0" Meter (160 gpm max flow)	\$16,470.00
Fee Per 2.5" Meter (???) gpm max flow)	\$25,735.00
Fee Per 3.0" Meter (350 gpm max flow)	\$37,059.00
Fee Per 4.0" Meter (1,000 gpm max flow)	\$65,882.00
Pressurized Irrigation	
Residential	\$621.00
Non Residential per irrigated sq. ft	\$.09

BUILDING

Service	Fee
Fire Inspections	\$30.00
Plan Review	20% of building permit fee
Minimum for all projects	\$60.00
Manufactured Homes Inspection (set up, in established parks)	\$100.00
Temporary Power Pedestal Inspection	\$60.00
Electrical Service Change-Out Inspection	\$60.00
Gas Line Inspection	\$60.00
Sewer Lateral Inspection	\$60.00
Other (Electrical, Building, Mechanical, and Plumbing)	\$60.00
Plan Review (Decks and Basements)	20% of building permit fee
Plan Review (Detached Garage/Buildings under 1,000 s.f.)	20% of building permit fee
Plan Review (Detached Garage/Buildings over 1,000 s.f.)	20% of building permit fee
Third Party Examination (based on backlog or request for quick review)	64% of building permit fee
Plans Reviewed by City Staff	20% of building permit fee
Re-Inspection Fee	\$60.00
Miscellaneous Permits	\$60.00
Double Fees for Buildings or Installation without Plan Review and Permit.	
Building Permit	The Building Fee valuation figures, as listed in the Building Safety Journal published by the ICC (International Code Council) and updated on a biannual basis are hereby adopted to be included in the Heber City Consolidated Fee Schedule and are subject to update on a biannual basis based on the tables and formulas of the ICC.