

# **HEBER CITY CORPORATION**



**FINAL OPERATING BUDGET**

**FISCAL YEAR 2012-2013**

**HEBER CITY CORPORATION**  
**2012-2013 FINAL OPERATING BUDGET**

Mayor

David R. Phillips

Councilmembers

Robert L. Patterson

Alan W. McDonald

Benny Mergist

Jeffery M. Bradshaw

Erik Rowland

Submitted by:

Mark K. Anderson, City Manager

# HEBER CITY CORPORATION

## Fiscal Year 2012 - 2013 Final Operating Budget

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## City Manager's Budget Message

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

Submitted herewith is the proposed budget for fiscal year 2012-13. The graphs and supporting schedules represent the plan to appropriate the financial resources of Heber City. The total comprehensive budget is \$10,329,881. The purpose of this message is to highlight major changes in revenues and expenditures for the 2012-13 budget year.

During the past three and one half years, City leaders have made a concerted effort to reduce or hold down 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 commensurate with the demands for service. Although the City is mindful of the economic struggles that many residents have, and continue to face, some utility rate and fee increases are proposed within the budget to properly fund City operations at prudent levels which will ultimately match the costs of services with the user groups demanding the services.

The current budget anticipates the hiring of the following positions:

- Utility Maintenance Worker
- Code Enforcement Officer (Part-time)
- Park Maintenance Worker (Part-time to Full-time)
- Airport Manager (Part-time)
- Animal Shelter Technician (Part-time)

The remaining unappropriated surplus of \$719,922 represents approximately 12.8% 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. A visioning retreat and budget workshops were also held with the Council and department heads to discuss and identify those items of priority. The budget is reflective of moderate sustained growth the City has been experiencing.

A balanced budget has been prepared for the 2012-13 budget year. Although the national, state and local economies are improving, the City revenues have not sufficiently narrowed the gap caused by past inflationary impacts between ongoing operational expenses with operating revenues. As a result, the City is still dependent on surplus funds to balance the budget. As part of the budget process, the City is taking a long range look at water and sewer operating and

capital needs which will require minimal rate increases. Additionally, the budget proposes the implementation of a utility fee to pay for storm water, flood control, street sweeping and canal and ditch maintenance at higher levels than previously provided in the General Fund. In conjunction with the utility fee, the City will likely cease to impose Storm Water Impact Fees as the current program no longer anticipates the construction of regional retention facilities. 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:

- **Building Permits:** Building permit revenues are projected to go down by approximately \$220,000. This is primarily because of the large number of multi-family and commercial permits that were issued in the 2011-12 fiscal year that can not be expected in the 2012-13 fiscal year.
- **County Wide Animal Control:** The Animal Control budget includes the hiring of a part-time Shelter Technician, purchase of a new vehicle and other equipment which will require reimbursement from the other participating entities for their appropriate share.
- **Contributions from General Fund Surplus:** The budget requires \$383,246 of surplus to balance the budget.
- **Heber Light & Power Dividend:** The Heber Light & Power dividend paid to Heber City was increased in January, 2012, to \$225,000 per year. This is the first increase in the dividends paid to the owners of Heber Light & Power since the late 1980s.

### **GENERAL FUND CHANGES IN EXPENDITURES**

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

**LEGISLATIVE:** A total of \$65,000 has been budgeted as discretionary funds for the Council to fund contributions that will be made to the Wasatch Area Economic Development Agency, Heber Valley Historic Railroad Authority, State High School Rodeo Finals, Children's Justice Center and other miscellaneous contributions.

**ADMINISTRATIVE:** This budget includes funds to hire contracted Information Technology (IT) services and an implementation of a \$25,000 discretionary fund for the City Manager to address unfunded needs during the budget year.

**GENERAL GOVERNMENT BUILDINGS:** Expenses in this fund are projected to be higher than previous years because of monies budgeted (\$138,000) to replace the roof on the Social Hall.

**ELECTIONS:** The City has municipal elections every two years. A primary and general election is not scheduled in this fiscal year.

**PLANNING:** Included in the department is the hiring of a part-time Code Enforcement Officer.

**POLICE:** The budget includes the purchase of a license plate reader, additional radios to enhance the ability to communicate during emergencies and monies to rotate radars, laptops and in-car video cameras that have been deferred due to budgetary constraints.

**FLOOD CONTROL:** As recommended by the 2011 Master Plan, the City is establishing a new Enterprise Fund and all services previously provided in this department (Flood Control) will be provided by the new Utility 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 2011 Excise Tax Revenue Bond in the amount of \$292,928 will be appropriated from Class C Road funds. The Transportation Tax fund includes \$156,000 to help pay for the widening of 300 West and \$86,000 to pay for sidewalk replacement.

### **PROPERTY TAX**

At this time, I do not have any information from Wasatch County regarding a Certified Tax Rate for the 2012-2013 budget year. The budget reflects the anticipated collection of approximately \$755,000 in property tax. The Certified Tax Rate for the 2011-12 budget year is .001022.

### **OTHER FUNDS**

**DEBT SERVICE:** The amount of monies budgeted in this fund is to make the initial bond payment on the 2011 Sales Tax Revenue Bond for Road Improvements and a copier lease for the Police Department.

**CAPITAL PROJECTS - AIRPORT:** The Airport Capital Improvement budget anticipates two FAA grants that will be used for the update of the Terminal Area Plan of the Airport Layout Plan, removal of the Lloyd building, relocation of the rotating beacon and engineering of the rehabilitation of the runway. The City anticipates receiving \$300,000 in FAA grants which will pay for 90.94% of the projects and Heber City and the State of Utah will each be required to pay a 4.53% match.

**CAPITAL PROJECTS:** Monies have been programmed to replace 8 blocks of Main Street pavers with stamped concrete and repair tree grates to create a safer walking environment, replace 4 blocks of sidewalk on 100 South, replace playground equipment in the Main Street Park, replace fall zones in City parks with ADA compliant materials and further explore the construction of a new Police/Courts building.

**CAPITAL PROJECTS - STREETS:** The budget allocates monies to enlarge 300 West Street and provides contingency funds to address unanticipated expenses related to 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 and begin construction of a trail along the Wasatch Canal.

**ENTERPRISE FUND – WATER:** The City is in the process of evaluating culinary and secondary water rates. Culinary rates were last increased November of 2004 and secondary water rates have not increased since they were implemented in April 2002. Preliminary results suggest that a 6+% increase in culinary revenues and a 2+% increase in secondary irrigation revenues is needed. The final rates by user class are still being developed. It is anticipated that the culinary rate increase, if adopted, will be implemented in November 2012 and secondary rate structure will be modified in April 2013.

With regard to capital projects that will be funded with operating funds, the largest project will be the replacement of the Broadhead Water Tank lid which is showing signs of failure (\$400,000), replacement of approximately 1,000 feet of water line on Main Street from 780 South to 950 South (\$200,000) and the replacement of four blocks of undersized water lines in various locations on the west side of Heber (\$371,000). The City expects to receive \$116,000 in Community Development Block Grant (CDBG) funds to assist in the water line replacement project. Water impact fees are proposed to be used to extend a water line on Highway 113 and install a Pressure Regulating Valve (PRV) in the area of 650 South 600 West (\$250,000). The Water Fund will also share the purchase of a Vactor truck with the Sewer Fund (\$184,000).

**ENTERPRISE FUND - SEWER:** This budget also includes a 2+% increase in sewer revenues to address long term cash flow and capital needs. The exact rate structure has not yet been determined, but sewer rates have not been revised in approximately 15 years.

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 1400 South to 2800 South on Highway 40. Both impact fees and operational monies will be used to fund the \$636,000 project. The Sewer Fund will also share the purchase of a Vactor truck with the Water Fund.

**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. Currently, a majority of the unsold hangars are being leased on a month-to-month basis.

**ENTERPRISE FUND – STORM DRAIN:** This is a new enterprise 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 Utility fee that is currently being developed by a consultant. The proposed fee structure will be available prior to the adoption of the budget.

**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>
Police	Patrol Cars w/equipment (2)	\$ 98,145
Roads	10 Wheel Dump w/plow	\$101,000
	Bobtail 4 X 4 w/plow	\$ 94,500
	Bobtail Stainless Steel Mount Bed Adapter	\$ 10,000
	Stainless Steel Salt Spreaders (2)	\$ 35,000
	Loader Articulating Snow Plow	\$ 17,500
	Dump Bed Refurbishment (2)	\$ 15,000

**OTHER MISCELLANEOUS ITEMS**

**SALARY INCREASES:** The budget includes a one step merit increase for employees. The estimated cost of the merit increase is 3.5% of total wages. Additionally, the budget includes a 3% shift in the adopted pay scale to provide a Cost of Living Allowance (COLA) for employees.

**INSURANCE:** The City and employees are jointly absorbing a 6.2% 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 approximately 87% / 13%.

The budget also includes a 14% increase in dental insurance premiums. The premium increase will be shared on an 80%/20% basis between the City and the employees.

**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,
- Monies to properly maintain City infrastructure and facilities, and
- Monies to replace General Fund vehicles when they need replacement

**SUMMARY**

Although the proposed fee increases included in this budget enhance the City’s ability to fund ongoing operations, the City is still required to use \$383,246 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

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## 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

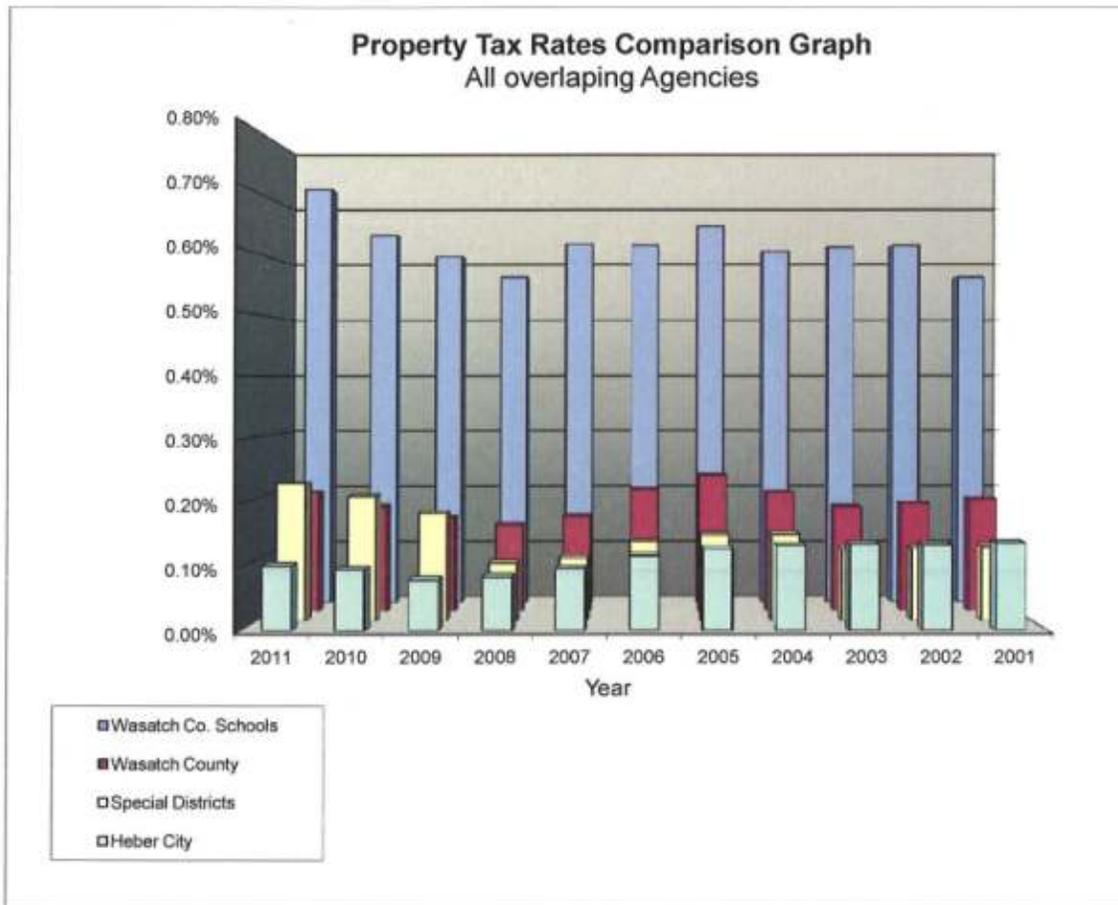
### Heber City

Projected to June 30, 2013

Type & Name	Total Amount Issued	Year Issued	Term	Interest Rate	Principal Balance 7/1/2012	2012-2013 Principal Payment	2012-2013 Interest Payment	Future Interest Payment
Equipment Lease Purchase (1) Police Copy Machine	7,929	2010	5 yrs	3.07%	5,676	1,560	156	176
Excise Tax Revenue Bond (1) 2011 Sales Tax Revenue	1,400,000	2011	5 yrs	1.27%-2.12%	1,128,000	272,000	20,928	42,133
<b>Total Debt</b>					<b>1,133,676</b>	<b>273,560</b>	<b>21,085</b>	<b>42,309</b>

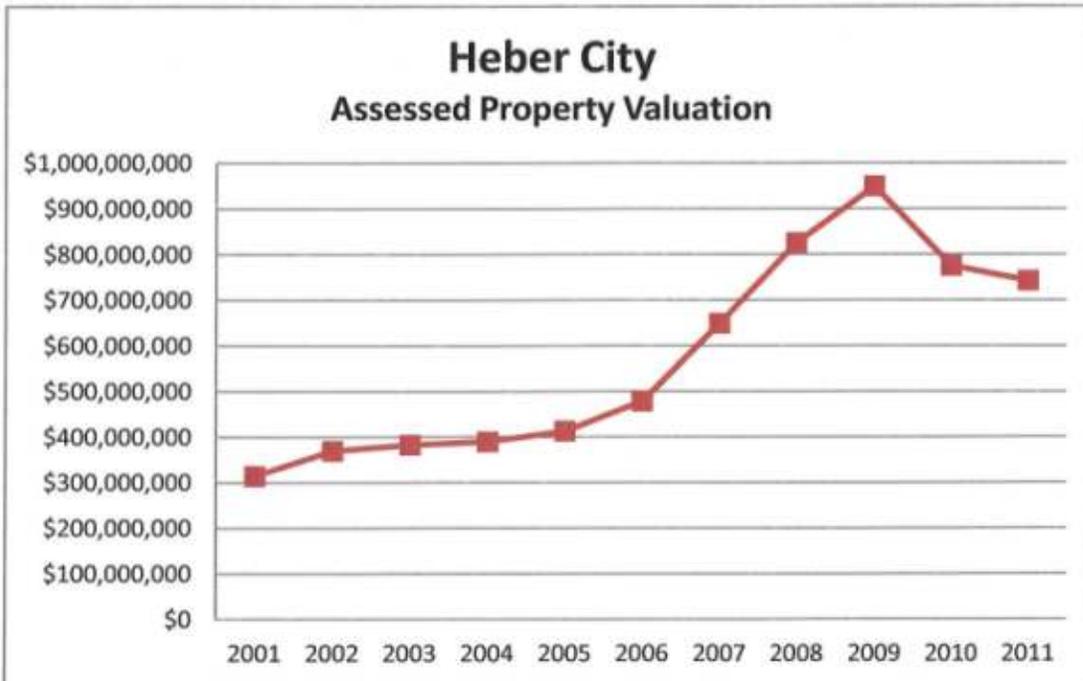
**Heber City**  
**Schedule of Property Tax Rates**  
 All Overlapping Government of Agencies

	% 2001	% 2002	% 2003	% 2004	% 2005	% 2006	% 2007	% 2008	% 2009	% 2010	% 2011
Wasatch Co. Schools	0.5731%	0.6287%	0.6259%	0.6194%	0.6623%	0.6299%	0.6320%	0.5732%	0.6094%	0.6468%	0.7284%
Wasatch County	0.1901%	0.1827%	0.1773%	0.2016%	0.2305%	0.2070%	0.1610%	0.1465%	0.1598%	0.1778%	0.2018%
Special Districts	0.1205%	0.1180%	0.1168%	0.1410%	0.1397%	0.1293%	0.1021%	0.0938%	0.1762%	0.2032%	0.2236%
Heber City	0.1370%	0.1349%	0.1357%	0.1339%	0.1285%	0.1179%	0.0970%	0.0842%	0.0802%	0.0961%	0.1022%
<b>Totals</b>	<b>1.0207%</b>	<b>1.0643%</b>	<b>1.0557%</b>	<b>1.0959%</b>	<b>1.1610%</b>	<b>1.0841%</b>	<b>0.9921%</b>	<b>0.8977%</b>	<b>1.0256%</b>	<b>1.1239%</b>	<b>1.2560%</b>



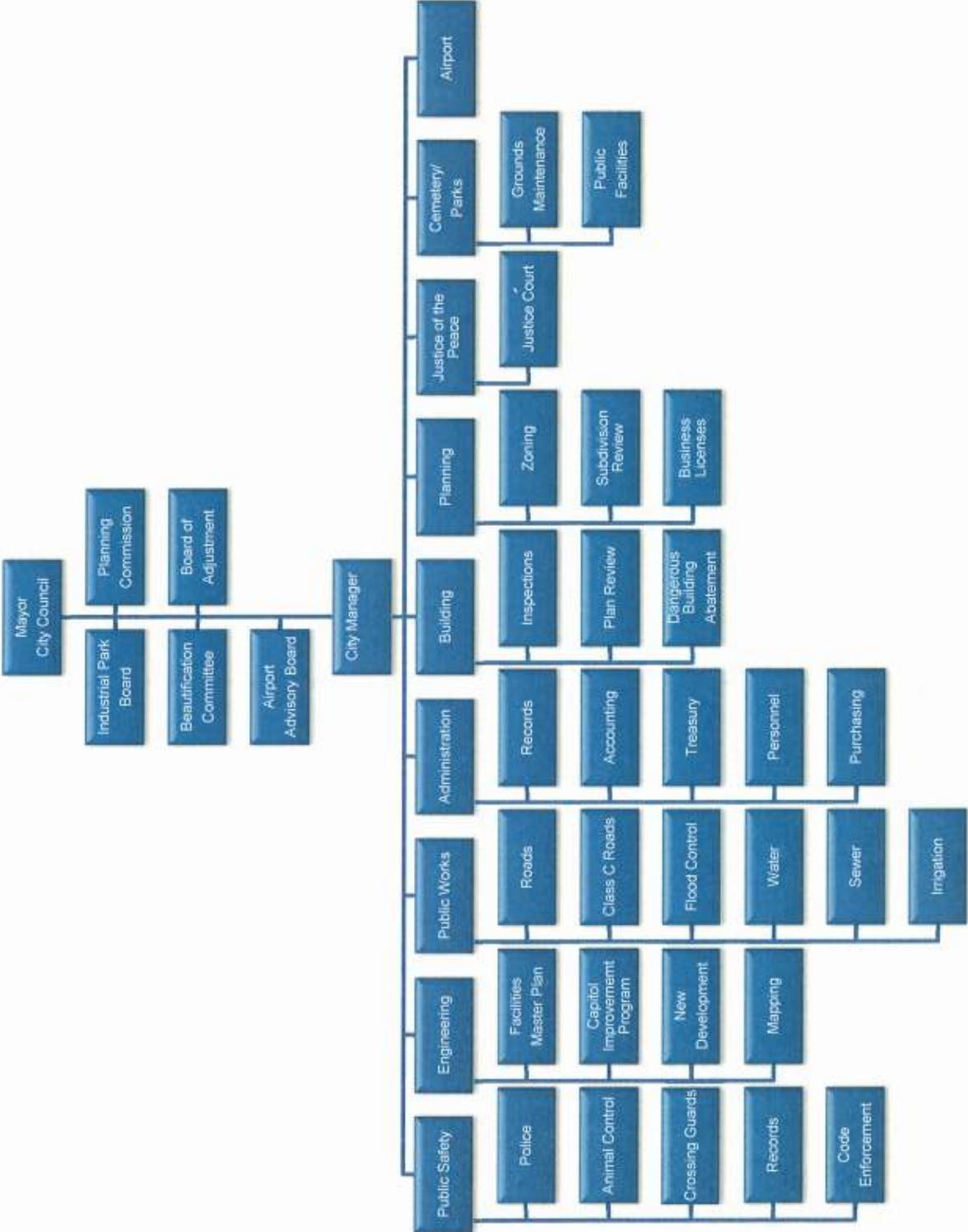
## Schedule of Taxable Property Assessed Valuation

Calendar Year	Taxable Property Assessed Value
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
2011	\$742,766,277



# Heber City Organization Chart

## Citizens of Heber City



**HEBER CITY CORPORATION**  
**TENTATIVE OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

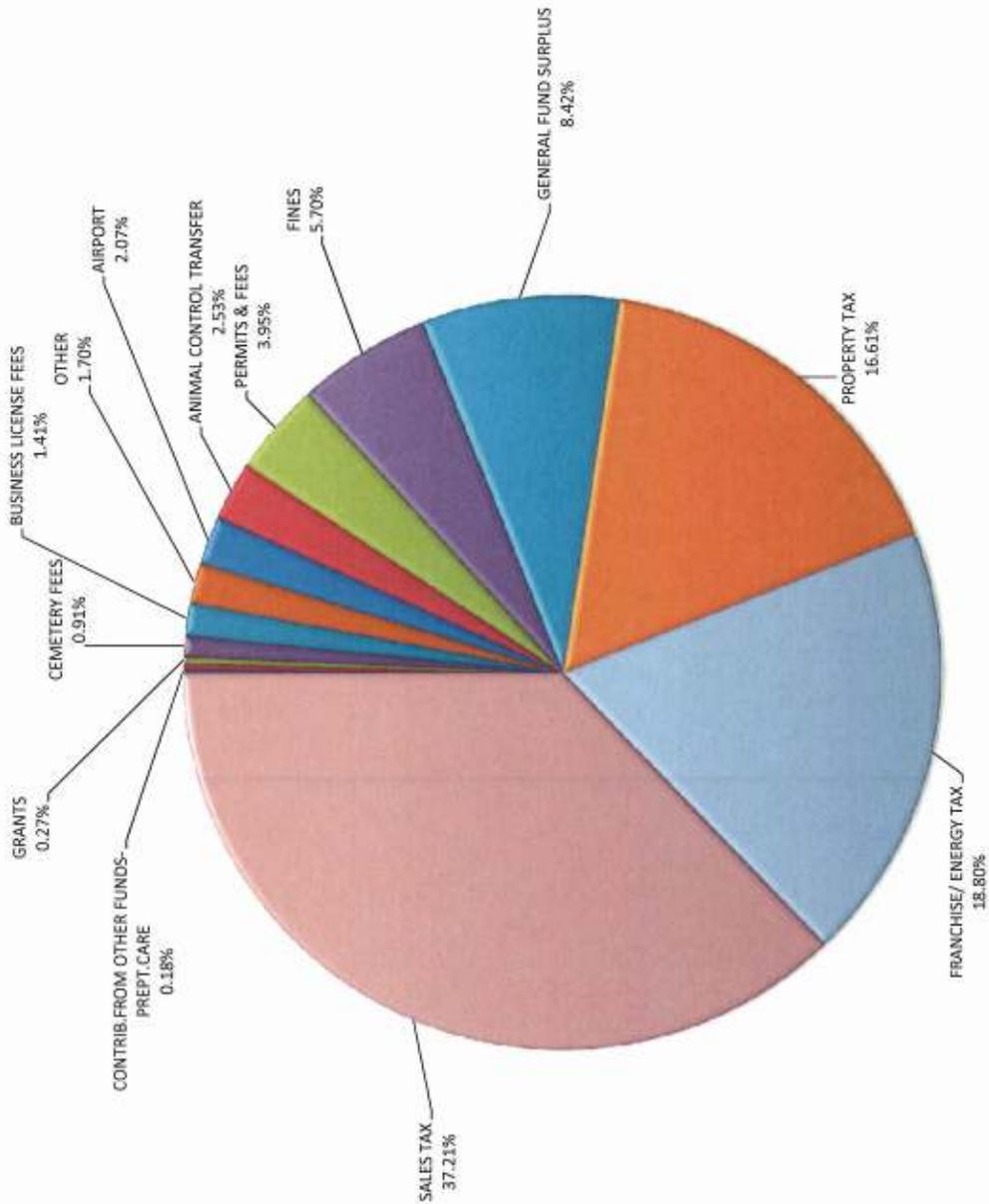
	<b>10-11 ACTUAL</b>	<b>11-12 BUDGETED</b>	<b>11-12 ESTIMATED</b>	<b>12-13 BUDGETED</b>
TOTAL REVENUES	5,277,452	4,649,900	4,658,040	5,025,480
TOTAL EXPENSES	4,807,693	4,649,900	4,996,509	5,025,480
EXCESS REVENUES OVER EXPENDITURES	469,759	-	(338,469)	-
FUND BALANCE BEGINNING OF YEAR	853,649	1,225,049	1,252,504	1,103,168
APPROPRIATED SURPLUS	-	(422,030)	-	(422,926)
FUND BALANCE END OF YEAR	1,323,408	803,019	914,035	680,242
GENERAL FUND RESTRICTION	-	-	-	-
PREPAID EXPENSES	2,477	-	-	-
TRANSPORTATION TAX	105,855	-	-	-
CLASS C ROAD FUND	(190,359)	-	-	-
CAPITAL PROJECTS	6,400	6,400	6,400	-
DEBT SERVICE RESERVE	4,723	-	182,733	-
<b>UNRESERVED GENERAL FUND BALANCE</b>	<b>\$ 1,252,504</b>	<b>\$ 809,419</b>	<b>\$ 1,103,168</b>	<b>\$ 680,242</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

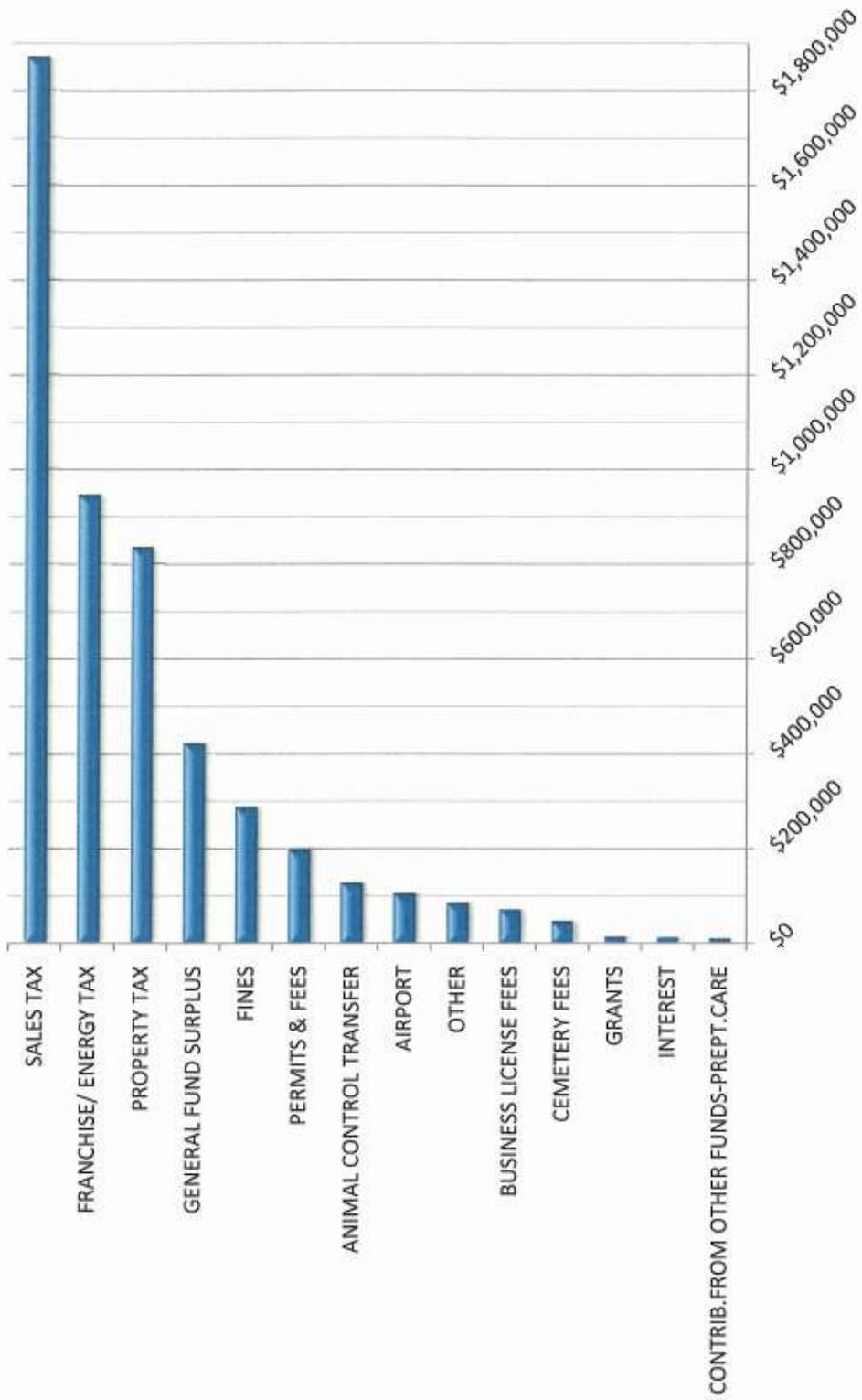
General Fund Revenue	10-11 ACTUAL REVENUE	11-12 BUDGETED REVENUE	11-12 ESTIMATED REVENUE	12-13 BUDGETED REVENUE
PROPERTY TAXES	717,191	743,620	730,000	755,000
PROPERTY TAX INTEREST	2,615	2,000	2,000	2,250
PRIOR YEARS TAXES - DELINQUENT	25,706	16,000	18,000	17,500
FEE IN LIEU OF TAX	61,160	60,000	57,000	60,000
GENERAL SALES & USE TAX	1,545,379	1,700,000	1,815,000	1,850,000
FRANCHISE TAX / ENERGY TAX	728,584	710,000	705,000	720,000
TRANSIENT ROOM TAX	23,235	19,000	19,500	20,000
BUSINESS LICENSES & PERMITS	72,184	69,000	70,000	71,000
ANIMAL CONTROL	13,856	12,000	11,000	12,000
IMPOUND FEE	6,114	7,000	9,000	7,500
ADOPTION FEE	2,289	2,250	2,000	2,000
ANIMAL CONTROL FINES	11,877	13,000	9,000	9,000
ANIMAL CONTROL DONATIONS	921	500	400	400
ANIMAL CONTROL RELINQUISH FEES	1,950	1,750	1,900	1,800
POLICE DOG	(2,028)	-	-	-
ANIMAL CONTROL - LIVESTOCK	803	-	250	-
BUILDING PERMITS	212,992	220,000	400,000	180,000
SIGN PERMITS	340	200	600	300
FIRE INSPECTION FEES	2,470	2,000	1,800	1,000
STATE GRANTS	31,580	-	-	13,500
COUNTY WIDE ANIMAL CONTROL	71,218	80,000	77,700	127,120
FEDERAL GRANTS	-	-	-	-
CITY COUNCIL BOARD COMPENSATION	15,335	20,000	45,000	22,584
INTERGOVERNMENTAL REV-CORRIDOR	280,325	-	-	-
STATE LIQUOR FUND	18,439	20,000	18,196	18,500
ZONING AND SUBDIVISION FEES	12,095	15,000	8,000	10,000
LEPC GRANT	-	-	15,019	-
AIRPORT LEASE	9,758	7,000	7,000	7,500
AIRPORT HANGARS	60,439	55,000	58,000	59,000
AVIATION FUEL	10,616	11,000	11,500	17,500
LANDING FEES	-	-	1,500	20,000
CEMETERY LOT SALES	12,534	15,000	10,000	12,000
CEMETERY - DIG GRAVES	37,010	33,000	32,000	33,000
CEMETERY - HEADSTONE SETTING	1,175	750	1,000	900
QUIT CLAIM DEEDS	-	-	-	-
FINES	235,161	220,000	280,000	260,000
COURT SECURITY CHARGE	5,738	5,000	10,000	10,000
SMALL CLAIMS	4,410	4,500	4,700	4,500
TRAFFIC SCHOOL	1,995	2,500	7,500	6,000
BANKING INTEREST	10,590	6,000	16,000	12,000
RENTS & MISCELLANEOUS	31,386	20,000	26,000	22,500
PARK RESERVATIONS	835	550	600	700
SALE OF FIXED ASSETS	-	-	-	-
DITCH ASSESSMENT	-	-	-	-
EXCAVATION FEES	1,364	1,500	1,500	1,500
HEBER LIGHT & POWER	208,828	123,750	174,375	225,000
TRANSFER FROM CAPITAL PROJECTS FUND	-	-	-	-
CONTRIBUTION FROM PREPETUAL CARE FUND	-	9,000	-	9,000
CONTRIBUTION FROM AIRPORT CAPITAL PROJECTS FUND	-	-	-	-
CONTRIBUTIONS GENERAL FUND SURPLUS	-	422,030	-	422,926
LEASE PROCEEDS	7,636	-	-	-
<b>TOTAL GENERAL FUND REVENUE</b>	<b>4,496,105</b>	<b>4,649,900</b>	<b>4,658,040</b>	<b>5,025,480</b>

# HEBER CITY CORPORATION

## 2012-2013 General Revenues By Type



# HEBER CITY CORPORATION 2012-2013 General Fund Revenues

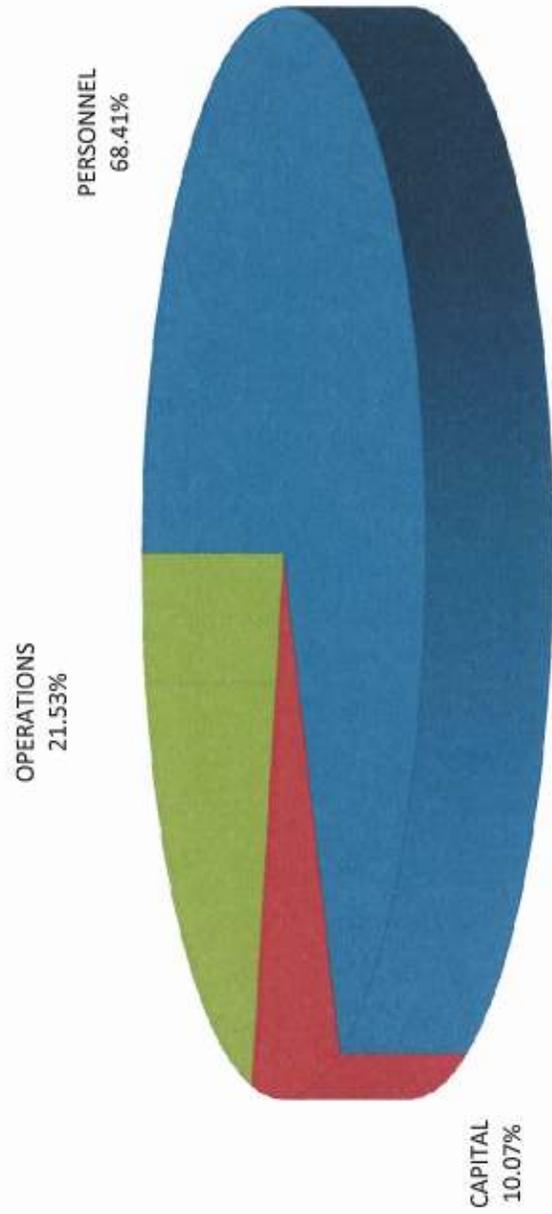


**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>GENERAL FUND EXPENDITURES</b>				
SALARIES & WAGES	2,013,510	2,183,450	2,183,000	2,251,750
TEMPORARY EMPLOYEES	-	8,000	5,435	-
EMPLOYEE BENEFITS	822,736	1,097,850	892,450	1,157,400
UNIFORM ALLOWANCE	16,019	28,100	25,100	28,600
UNEMPLOYMENT	8,029	5,000	16,500	6,000
SALARIES LIQUOR LAW ENFORCEMENT	25,752	20,000	20,000	18,500
BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS	12,421	19,150	17,400	19,050
PUBLIC NOTICES	4,234	7,850	4,720	4,250
TRAVEL	15,292	32,200	27,550	31,150
OFFICE SUPPLIES	29,118	42,500	34,550	37,950
EQUIPMENT SUPPLIES & MAINTENANCE	81,015	95,400	141,650	106,800
BUILDINGS & GROUNDS	5,154	14,900	9,500	15,000
UTILITIES	48,270	54,200	50,400	54,200
TELEPHONE	36,751	42,550	39,400	44,500
GASOLINE	69,687	88,000	81,300	94,000
PROFESSIONAL & TECHNICAL SERVICES	41,760	146,500	104,000	128,500
TRAINING	6,948	16,450	13,950	15,950
STREET LIGHTS	1,180	-	650	2,500
POLICE GRANTS	279	-	-	-
ORDINANCE REVISION	-	-	-	-
TRANSPORTATION REIMBURSEMENT-POLICE	-	-	-	-
EDUCATION	-	-	-	-
ROAD MAINTENANCE & CONSTRUCTION	(18,197)	-	2,700	-
SPECIAL SUPPLIES	144,101	158,700	135,350	153,500
INSURANCE	100,312	112,150	114,452	117,950
COURT APPT. ATTNY & TRANSLATOR	18,094	16,000	23,000	24,000
JALI & DISPATCH	100,281	105,500	96,500	105,500
MISCELLANEOUS	4,131	7,600	4,852	6,600
LAND	-	-	-	-
BUILDINGS	17,051	84,000	115,400	153,500
IMPROVEMENTS OTHER THAN BUILDINGS	(1,300)	2,000	1,000	2,000
EQUIPMENT	67,665	128,250	125,700	350,330
DISCRETIONARY FUNDS	82,318	73,600	50,000	96,000
TRANSFERS TO OTHER FUNDS	358,237	60,000	660,000	-
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>4,110,849</b>	<b>4,649,900</b>	<b>4,996,509</b>	<b>5,025,480</b>

# HEBER CITY CORPORATION

## 2012-2013 General Fund Expense by Object

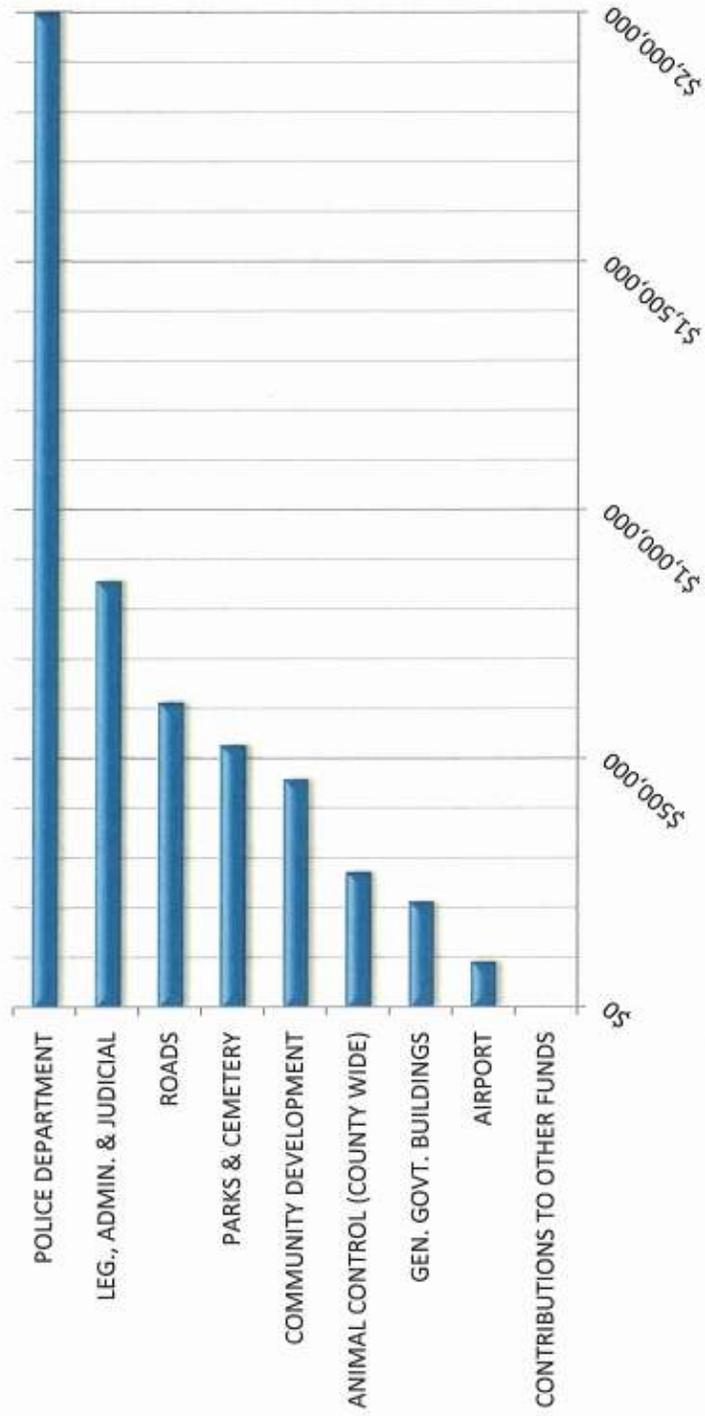


**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11		11-12		11-12		12-13	
	ACTUAL	%	BUDGETED	%	ESTIMATED	%	BUDGETED	%
	EXPENSE		EXPENSE		EXPENSE		EXPENSE	
<b>GENERAL FUND DEPARTMENT</b>								
LEGISLATIVE	220,930	5.4%	220,400	4.7%	225,650	4.5%	232,800	4.6%
JUDICIAL	160,319	3.9%	184,300	4.0%	183,803	3.7%	208,500	4.1%
ADMINISTRATIVE	320,540	7.8%	419,000	9.0%	361,874	7.2%	415,050	8.3%
GENERAL GOVERNMENT BUILDINGS	26,830	0.7%	114,700	2.5%	134,180	2.7%	211,100	4.2%
ELECTIONS	-	0.0%	12,500	0.3%	9,757	0.2%	-	0.0%
BUILDING DEPARTMENT	146,436	3.6%	164,000	3.5%	161,600	3.2%	178,460	3.6%
PLANNING COMMISSION	12,468	0.3%	25,750	0.6%	12,850	0.3%	23,750	0.5%
PLANNING DEPARTMENT	241,853	5.9%	211,200	4.5%	201,165	4.0%	255,870	5.1%
POLICE DEPARTMENT	1,567,323	38.1%	1,875,900	40.3%	1,759,100	35.2%	1,999,600	39.8%
ANIMAL CONTROL	162,884	4.0%	192,100	4.1%	183,120	3.7%	271,200	5.4%
ROADS	412,131	10.0%	581,400	12.5%	502,150	10.1%	612,850	12.2%
FLOOD CONTROL	112,211	2.7%	128,275	2.8%	127,150	2.5%	-	0.0%
PARKS	129,273	3.1%	181,275	3.9%	183,610	3.7%	258,550	5.1%
CEMETERY	177,249	4.3%	210,550	4.5%	209,000	4.2%	267,100	5.3%
AIRPORT	62,165	1.5%	68,550	1.5%	81,500	1.6%	90,650	1.8%
CONTRIBUTIONS TO OTHER FUNDS	358,237	8.7%	60,000	1.3%	660,000	13.2%	-	0.0%
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>4,110,849</b>	<b>100%</b>	<b>4,649,900</b>	<b>100%</b>	<b>4,996,509</b>	<b>100%</b>	<b>5,025,480</b>	<b>100.0%</b>

# Heber City Corporation

## 2012-2013 General Fund Expenses By Department



**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>LEGISLATIVE</b>				
SALARIES & WAGES	94,599	103,400	128,000	108,900
EMPLOYEE BENEFITS	18,718	17,650	19,000	20,900
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	7,486	9,500	9,500	9,800
PUBLIC NOTICES	985	2,100	1,900	2,000
TRAVEL	6,333	7,000	7,500	8,000
OFFICE SUPPLIES	175	500	800	800
BUILDINGS & GROUNDS SUPPLIES	-	-	-	-
UTILITIES	1,624	1,600	1,400	1,600
TELEPHONE	1,213	1,300	1,400	1,400
PROFESSIONAL & TECHNICAL SERVICES	2,720	-	2,000	1,000
INSURANCE	2,583	2,750	2,850	3,000
MISCELLANEOUS	1,513	1,000	1,300	1,250
EQUIPMENT	664	-	-	3,150
DISCRETIONARY FUNDS/ECONOMIC DEV.	82,318	73,600	50,000	71,000
<b>TOTAL LEGISLATIVE EXPENSES</b>	220,930	220,400	225,650	232,800

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>JUDICIAL</b>				
SALARIES & WAGES	91,761	99,100	102,000	109,600
EMPLOYEE BENEFITS	34,666	50,000	38,000	52,400
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	590	500	500	700
TRAVEL	2,675	2,400	2,200	2,500
OFFICE SUPPLIES	5,988	7,500	6,000	6,500
EQUIPMENT MAINTENANCE	50	400	200	800
UTILITIES	1,624	1,700	1,500	1,600
TELEPHONE	1,990	2,500	2,000	2,400
INSURANCE	1,717	1,800	1,903	2,000
COURT APPT. ATTNY & TRANSLATOR	18,094	16,000	23,000	24,000
MISCELLANEOUS	-	500	500	500
EQUIPMENT	1,164	1,900	6,000	5,500
<b>TOTAL JUDICIAL EXPENSES</b>	160,319	184,300	183,803	208,500

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>ADMINISTRATIVE</b>				
SALARIES & WAGES	215,510	249,600	224,000	199,700
EMPLOYEE BENEFITS	75,288	101,800	75,000	92,200
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,190	1,500	1,400	1,500
PUBLIC NOTICES	367	150	300	400
TRAVEL	1,305	5,650	4,500	5,500
OFFICE SUPPLIES	8,229	9,000	10,000	10,000
EQUIPMENT SUPPLIES & MAINTENANCE	1,924	1,200	3,000	3,000
BUILDINGS & GROUNDS SUPPLIES	-	-	-	-
UTILITIES	1,624	1,600	1,600	1,750
TELEPHONE	1,751	2,400	1,900	2,750
PROFESSIONAL & TECHNICAL SERVICES	8,684	22,000	18,000	40,000
TRAINING	1,390	2,250	2,000	2,300
COLLECTING TAXES	-	-	-	-
ORDINANCE REVISION	-	-	-	-
SPECIAL SUPPLIES	-	750	750	750
INSURANCE	2,849	3,000	3,624	3,800
MISCELLANEOUS	214	500	800	800
CITY MANAGER DISCRETIONARY	-	-	-	25,000
EQUIPMENT	215	17,600	15,000	25,600
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>320,540</b>	<b>419,000</b>	<b>361,874</b>	<b>415,050</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>GENERAL GOVERNMENT BUILDINGS</b>				
SALARIES & WAGES	4,998	5,800	5,500	6,000
EMPLOYEE BENEFITS	3,831	3,900	4,200	4,000
EQUIPMENT, SUPPLIES & MAINTENANCE	3,146	5,000	13,000	10,000
BUILDINGS & GROUNDS SUPPLIES	1,080	5,000	3,000	5,000
UTILITIES	-	-	-	-
TELEPHONE	362	500	600	600
PROFESSIONAL & TECHNICAL SERVICES	5,846	23,000	23,000	25,000
INSURANCE	5,730	6,500	6,130	6,500
LAND	-	-	-	-
BUILDING - TABERNACLE - SOCIAL HALL	1,438	63,500	78,000	143,000
IMPROVEMENTS OTHER THAN BUILDINGS	-	1,000	500	1,000
EQUIPMENT	399	500	250	10,000
<b>TOTAL GENERAL GOV. BLDG EXPENSES</b>	<b>26,830</b>	<b>114,700</b>	<b>134,180</b>	<b>211,100</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>ELECTIONS</b>				
SALARIES & WAGES	-	-	-	-
TEMPORARY EMPLOYEES	-	8,000	5,435	-
EMPLOYEE BENEFITS	-	-	-	-
PUBLIC NOTICES	-	1,500	1,270	-
SPECIAL SUPPLIES	-	3,000	3,000	-
MISCELLANEOUS	-	-	52	-
<b>TOTAL ELECTIONS EXPENSES</b>	-	12,500	9,757	-

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>PLANNING DEPARTMENT</b>				
SALARIES & WAGES	174,570	121,400	129,000	148,000
EMPLOYEE BENEFITS	51,947	66,600	52,000	77,900
UNIFORM ALLOWANCE	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	945	1,300	1,200	1,200
TRAVEL	197	1,500	1,250	1,500
OFFICE SUPPLIES	4,738	5,500	3,000	4,000
EQUIPMENT MAINTENANCE	(656)	500	750	750
UTILITIES	1,570	2,000	1,600	1,750
TELEPHONE	1,307	1,900	1,500	1,700
GASOLINE	502	900	400	400
PROFESSIONAL SERVICES	2,083	3,500	3,000	3,000
TRAINING	245	1,600	1,200	1,400
SPECIAL SUPPLIES	846	700	2,500	2,000
INSURANCE	3,167	3,300	3,515	3,650
EQUIPMENT	392	500	250	8,620
<b>TOTAL BUILDING DEPARTMENT EXPENSES</b>	241,853	211,200	201,165	255,870

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>PLANNING COMMISSION</b>				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	5,200	6,000	5,250	6,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	30	500	250	500
PUBLIC NOTICES	1,313	2,000	500	500
OFFICE SUPPLIES	479	1,000	250	500
PROFESSIONAL SERVICES	4,791	15,000	6,000	15,000
TRAINING	590	750	400	750
SPECIAL SUPPLIES	65	500	200	500
EQUIPMENT	-	-	-	-
<b>TOTAL PLANNING COMMISSION EXPENSES</b>	12,468	25,750	12,850	23,750

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>BUILDING DEPARTMENT</b>				
SALARIES & WAGES	85,117	92,750	94,500	99,200
EMPLOYEE BENEFITS	43,401	44,650	38,000	49,900
UNEMPLOYMENT	7,462	-	9,000	-
UNIFORM ALLOWANCE	-	450	250	400
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	422	1,600	800	1,600
TRAVEL	1,138	1,500	1,200	1,500
OFFICE SUPPLIES	781	2,250	1,500	2,000
EQUIPMENT MAINTENANCE	70	700	700	750
UTILITIES	1,625	1,800	1,500	1,700
TELEPHONE	1,507	1,750	1,500	1,700
GASOLINE	919	1,600	600	1,200
PROFESSIONAL SERVICES	403	10,000	8,000	10,000
TRAINING	435	1,000	750	1,000
SPECIAL SUPPLIES	11	750	400	750
INSURANCE	2,933	3,200	2,900	3,200
EQUIPMENT	215	-	-	3,560
<b>TOTAL PLANNING DEPARTMENT EXPENSES</b>	<b>146,436</b>	<b>164,000</b>	<b>161,600</b>	<b>178,460</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>POLICE DEPARTMENT</b>				
SALARIES & WAGES	826,455	959,500	930,000	975,500
EMPLOYEE BENEFITS	379,554	546,300	440,000	576,000
UNIFORM ALLOWANCE	14,010	20,400	18,000	20,400
UNEMPLOYMENT	535	1,000	-	1,000
SALARIES LIQUOR LAW ENFORCEMENT	25,752	20,000	20,000	18,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,522	3,500	3,300	3,500
PUBLIC NOTICES	34	200	-	200
TRAVEL	1,344	5,500	5,500	5,500
OFFICE SUPPLIES	6,764	10,500	8,000	8,500
EQUIPMENT SUPPLIES & MAINTENANCE	19,499	18,500	30,000	30,000
UTILITIES	16,131	16,000	15,000	16,500
TELEPHONE	19,370	21,000	20,000	21,500
GASOLINE	34,104	35,000	41,000	43,000
TRAINING	3,244	7,500	7,000	7,500
STATE ALCOHOL MONEY	-	-	-	-
PROFESSIONAL SERVICES - OTHER	1,719	4,000	4,000	4,000
SPECIAL RESPONSE UNIT	-	-	-	-
F.E.M.A.	-	-	-	-
SPECIAL GRANT	279	-	-	-
SPECIAL SUPPLIES	17,398	17,000	13,000	17,000
INSURANCE	37,150	39,000	42,500	43,500
JAIL / DISPATCH	88,846	93,000	85,000	93,000
MISCELLANEOUS	1,494	2,500	800	2,000
BUILDING	14,830	20,000	37,000	10,000
EQUIPMENT	57,289	35,500	39,000	102,500
<b>TOTAL POLICE DEPARTMENT EXPENSES</b>	<b>1,567,323</b>	<b>1,875,900</b>	<b>1,759,100</b>	<b>1,999,600</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>ANIMAL CONTROL</b>				
SALARIES & WAGES	88,717	91,500	95,000	122,000
EMPLOYEE BENEFITS	33,228	49,850	40,000	65,700
UNIFORM ALLOWANCE	789	1,600	1,200	2,200
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	237	250	200	250
TRAVEL	809	1,250	1,250	1,250
OFFICE SUPPLIES	360	1,250	1,300	1,250
EQUIPMENT SUPPLIES & MAINTENANCE	3,989	3,500	6,000	4,500
UTILITIES	5,778	5,000	4,500	4,500
TELEPHONE	1,174	1,700	1,500	1,700
GASOLINE	6,309	6,500	6,800	7,400
PROFESSIONAL & TECHNICAL SERVICES	275	1,000	500	1,000
TRAINING	502	1,100	900	1,000
SPECIAL SUPPLIES	3,812	5,000	2,500	4,000
INSURANCE	4,241	4,600	4,670	4,800
MISCELLANEOUS	197	300	200	250
DISPATCH	11,435	12,500	11,500	12,500
BUILDING - DOG POUND	782	500	400	500
EQUIPMENT	250	4,700	4,700	36,400
<b>TOTAL ANIMAL CONTROL EXPENSES</b>	<b>162,884</b>	<b>192,100</b>	<b>183,120</b>	<b>271,200</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>ROADS</b>				
SALARIES & WAGES	176,417	216,500	200,000	227,300
EMPLOYEE BENEFITS	72,707	105,050	80,000	109,000
UNIFORM ALLOWANCE	107	1,750	2,000	2,000
UNEMPLOYMENT	-	3,000	3,500	1,000
PUBLIC NOTICES	884	1,500	250	750
TRAVEL	763	4,150	2,500	3,000
OFFICE SUPPLIES	1,356	3,500	2,500	3,000
EQUIPMENT SUPPLIES & MAINTENANCE	42,444	50,000	40,000	45,000
BUILDINGS & GROUNDS SUPPLIES	345	1,500	1,500	2,000
UTILITIES	7,618	8,250	7,800	8,000
TELEPHONE	5,355	5,000	5,200	5,500
GASOLINE	18,731	28,000	20,000	28,000
PROFESSIONAL & TECHNICAL SERVICES	9,955	15,000	15,000	15,000
TRAINING	542	1,750	1,500	2,000
STREET LIGHTS	1,180	-	650	2,500
SPECIAL SUPPLIES	67,171	90,000	70,000	90,000
ROAD MAINTENANCE & CONSTRUCTION	(18,197)	-	2,700	-
INSURANCE	24,888	27,500	28,500	30,000
MISCELLANEOUS	579	1,300	550	1,000
BUILDING AND LAND	-	-	-	-
CURB, GUTTER & SIDEWALK	(1,300)	-	-	-
EQUIPMENT	585	17,650	18,000	37,800
<b>TOTAL ROAD EXPENSES</b>	412,131	581,400	502,150	612,850

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>FLOOD CONTROL &amp; IRRIGATION</b>				
SALARIES & WAGES	64,587	34,700	50,000	-
EMPLOYEE BENEFITS	23,468	16,800	19,000	-
UNIFORM ALLOWANCE	-	300	100	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	500	250	-
PUBLIC NOTICES	-	200	100	-
TRAVEL	-	1,000	250	-
EQUIPMENT SUPPLIES & MAINTENANCE	3,224	6,000	37,000	-
UTILITIES	-	2,000	300	-
TELEPHONE	-	750	250	-
GASOLINE	-	3,000	500	-
PROFESSIONAL & TECHNICAL SERVICES	-	40,000	9,000	-
TRAINING	-	500	200	-
SPECIAL SUPPLIES	20,933	4,000	4,000	-
INSURANCE	-	4,000	2,000	-
MISCELLANEOUS	-	500	200	-
EQUIPMENT	-	14,025	4,000	-
<b>TOTAL FLOOD CONTROL EXPENSES</b>	<b>112,211</b>	<b>128,275</b>	<b>127,150</b>	<b>-</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>PARKS</b>				
SALARIES & WAGES	69,420	86,000	89,000	102,150
SALARIES & WAGES (PART TIME)	-	-	-	-
EMPLOYEE BENEFITS	26,390	35,300	30,000	41,200
UNIFORM ALLOWANCE	556	1,800	1,750	1,800
UNEMPLOYMENT	16	500	2,000	2,000
TRAVEL	201	900	700	1,200
EQUIPMENT, SUPPLIES & MAINTENANCE	3,541	3,600	4,500	5,500
BUILDINGS & GROUNDS SUPPLIES	1,783	4,000	2,500	4,000
UTILITIES	669	1,000	1,700	1,800
TELEPHONE	894	900	850	900
GASOLINE	4,435	6,500	6,000	7,000
PROFESSIONAL & TECHNICAL SERVICES	528	2,500	2,000	2,000
SPECIAL SUPPLIES	13,171	12,000	13,000	13,000
INSURANCE	4,534	4,900	5,160	5,300
MISCELLANEOUS	135	1,000	450	800
BUILDING	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-
EQUIPMENT	3,000	20,375	24,000	69,900
<b>TOTAL PARKS EXPENSES</b>	129,273	181,275	183,610	258,550

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>CEMETERY</b>				
SALARIES & WAGES	92,689	100,500	101,000	119,900
EMPLOYEE BENEFITS	41,530	43,050	39,000	50,950
UNIFORM ALLOWANCE	556	1,800	1,800	1,800
UNEMPLOYMENT	16	500	2,000	2,000
PUBLIC NOTICES	651	200	400	400
TRAVEL	528	900	700	1,200
OFFICE SUPPLIES	248	1,500	1,200	1,400
EQUIPMENT, SUPPLIES & MAINTENANCE	3,785	6,000	6,500	6,500
BUILDINGS & GROUNDS SUPPLIES	1,946	4,400	2,500	4,000
UTILITIES	7,001	7,250	8,000	7,500
TELEPHONE	1,175	1,350	1,300	1,350
GASOLINE	4,687	6,500	6,000	7,000
PROFESSIONAL & TECHNICAL SERVICES	3,693	3,000	1,500	2,500
SPECIAL SUPPLIES	9,256	15,000	16,000	15,500
INSURANCE	6,271	6,600	7,100	7,200
BUILDING - CEMETERY EXPANSION	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-
EQUIPMENT	3,215	12,000	14,000	37,900
<b>TOTAL CEMETERY EXPENSES</b>	<b>177,249</b>	<b>210,550</b>	<b>209,000</b>	<b>267,100</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
<b>AIRPORT</b>				
SALARIES & WAGES	28,671	22,700	35,000	33,500
EMPLOYEE BENEFITS	12,809	10,900	13,000	11,250
TRAVEL	-	450	-	-
OFFICE SUPPLIES	-	-	-	-
UTILITIES	3,005	6,000	5,500	7,500
TELEPHONE	650	1,500	1,400	3,000
PROFESSIONAL SERVICES	1,065	7,500	12,000	10,000
SPECIAL SUPPLIES	11,439	10,000	10,000	10,000
INSURANCE	4,249	5,000	3,600	5,000
BUILDING - RENT	-	-	-	-
IMPROVEMENT OTHER THAN BUILDINGS	-	1,000	500	1,000
EQUIPMENT	276	3,500	500	9,400
<b>TOTAL AIRPORT EXPENSES</b>	62,165	68,550	81,500	90,650

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

General Fund Expenses	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED EXPENSE
TRANSFERS TO OTHER FUNDS/GOVTS.				
CONTRIBUTIONS TO OTHER FUNDS	358,237	60,000	660,000	-
CONTRIBUTIONS TO OTHER GOVTS.	-	-	-	-
<b>TOTAL TRANSFER EXPENSES</b>	358,237	60,000	660,000	-

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - DEBT SERVICE FUND**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>DEBT SERVICE FUND REVENUE</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
INTEREST	198	100	250	-
SID PAYMENTS	71,179	67,296	67,887	-
SID INTEREST PAYMENTS	-	-	-	-
CONTRIBUTIONS FROM SURPLUS	-	5,538	5,610	1,717
CONTRIBUTIONS - OTHER FUNDS	250,000	681,282	681,282	292,928
<b>TOTAL REVENUE</b>	<b>321,377</b>	<b>754,216</b>	<b>755,029</b>	<b>294,645</b>
<b>DEBT SERVICE FUND EXPENSES</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>
BOND PRINCIPAL	224,000	660,000	660,000	272,000
OTHER DEBT PRINCIPAL	64,739	65,514	65,514	1,560
INTEREST ON BONDS	34,740	24,998	27,311	20,928
INTEREST ON LEASES	119	204	204	156
PAYING AGENTS FEES	3,500	3,500	2,000	-
<b>TOTAL DEBT SERVICE EXPENSES</b>	<b>327,098</b>	<b>754,216</b>	<b>755,029</b>	<b>294,645</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(5,721)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - CAPITAL PROJECTS**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>CAPITAL IMP. - CAPITAL PROJECTS</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED EXPENSE</b>
INTEREST INCOME	5,726	5,500	8,000	12,000
CONTRIBUTIONS - OTHER FUNDS	300,000	-	575,000	-
CONTRIBUTIONS FROM SURPLUS	-	122,500	-	543,000
<b>TOTAL CAPITAL PROJECTS REVENUE</b>	<b>305,726</b>	<b>128,000</b>	<b>583,000</b>	<b>555,000</b>
<b>CAPITAL PROJECTS - EXPENSES</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED REVENUE</b>
PUBLIC NOTICES	298	-	-	-
PROFESSIONAL SERVICES	-	-	-	-
TRANSFER TO OTHER FUNDS	-	58,000	58,000	-
IMPROVEMENTS OTHER THAN BUILDINGS	5,411	70,000	87,585	555,000
<b>TOTAL CAPITAL PROJECT EXPENSES</b>	<b>5,709</b>	<b>128,000</b>	<b>145,585</b>	<b>555,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>300,017</b>	<b>-</b>	<b>437,415</b>	<b>-</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - AIRPORT**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>CAPITAL IMP. - AIRPORT REVENUE</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
FEDERAL GRANTS	207,720	554,800	-	300,000
STATE GRANTS	2,195	-	-	14,943
INTEREST INCOME	219	100	-	50
MISCELLANEOUS INCOME	7,562	2,500	1,146	1,000
CONTRIBUTIONS - OTHER FUNDS	-	-	25,000	-
CONTRIBUTIONS FROM SURPLUS	-	26,600	-	13,893
<b>TOTAL CAPITAL IMPROVEMENT REVENUE</b>	<b>217,696</b>	<b>584,000</b>	<b>26,146</b>	<b>329,886</b>
<b>CAPITAL IMP. - AIRPORT EXPENSES</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED REVENUE</b>
PROFESSIONAL SERVICES	136,837	-	-	329,886
SPECIAL SUPPLIES	1,082	-	-	-
BUILDINGS & IMPROVEMENTS	74,027	584,000	-	-
<b>TOTAL CAPITAL IMPROVEMENT EXPENSES</b>	<b>211,946</b>	<b>584,000</b>	<b>-</b>	<b>329,886</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>5,750</b>	<b>-</b>	<b>26,146</b>	<b>-</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - IND. PARK**  
**JULY 1, 2012 - JUNE 30, 2013**

INDUSTRIAL PARK - REVENUES	10-11 ACTUAL REVENUE	11-12 BUDGETED REVENUE	11-12 ESTIMATED REVENUE	12-13 BUDGETED REVENUE
INTEREST EARNINGS	1,458	1,600	2,000	2,400
LAND SALES	130,549	-	-	-
CONTRIBUTIONS - OTHER FUNDS	-	-	-	-
<b>TOTAL INDUSTRIAL PARK REVENUE</b>	<b>132,007</b>	<b>1,600</b>	<b>2,000</b>	<b>2,400</b>
INDUSTRIAL PARK - EXPENSES	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED REVENUE
SPECIAL SUPPLIES	400	-	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
<b>TOTAL INDUSTRIAL PARK EXPENSES</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>131,607</b>	<b>1,600</b>	<b>2,000</b>	<b>2,400</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - STORM WATER**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>STORM WATER - REVENUES</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
STORM WATER	23,916	30,000	40,000	-
INTEREST EARNINGS	2,276	1,000	1,500	-
APPORPRIATED SURPLUS	-	269,000	228,500	-
<b>TOTAL STORM WATER REVENUE</b>	<b>26,192</b>	<b>300,000</b>	<b>270,000</b>	<b>-</b>
<b>STORM WATER - EXPENSES</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED REVENUE</b>
PROFESSIONAL FEES	23,329	30,000	10,000	-
SPECIAL SUPPLIES	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	18,185	270,000	260,000	-
<b>TOTAL STORM WATER EXPENSES</b>	<b>41,515</b>	<b>300,000</b>	<b>270,000</b>	<b>-</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(15,323)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - STREETS**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>STREETS - REVENUE</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
STREET IMPACT FEE	33,579	150,000	300,000	120,000
INTEREST EARNINGS	6,961	5,000	8,500	9,000
APPROPRIATED SURPLUS	227,500	531,000	-	340,000
<b>TOTAL STREET REVENUE</b>	<b>268,040</b>	<b>686,000</b>	<b>308,500</b>	<b>469,000</b>
<b>STREET - EXPENSES</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED REVENUE</b>
PROFESSIONAL & TECHNICAL SERVICES	8,724	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	566	686,000	150,000	469,000
<b>TOTAL STREET EXPENSES</b>	<b>9,290</b>	<b>686,000</b>	<b>150,000</b>	<b>469,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>158,500</b>	<b>-</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - PARKS**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>PARKS - REVENUES</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
PARK IMPACT FEE	25,703	25,000	110,000	35,000
INTEREST EARNINGS	1,291	1,500	1,600	1,200
STATE GRANT	-	-	-	-
APPORPRIATED SURPLUS	-	46,500		104,800
<b>TOTAL PARKS REVENUE</b>	<b>26,994</b>	<b>73,000</b>	<b>111,600</b>	<b>141,000</b>
<b>PARKS - EXPENSES</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED REVENUE</b>
PROFESSIONAL & TECHNICAL SERVICES	9,659	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	73,000	65,000	141,000
<b>TOTAL PARK EXPENSES</b>	<b>9,659</b>	<b>73,000</b>	<b>65,000</b>	<b>141,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>17,335</b>	<b>-</b>	<b>46,600</b>	<b>-</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - TRANSPORTATION TAX FUND**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>TRANSPORTATION TAX - REVENUE</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
TRANSPORTATION SALES TAX	376,448	425,000	420,000	430,000
INTEREST EARNINGS	8,607	3,000	2,700	2,500
APPORPRIATED SURPLUS	-	1,272,000	1,198,300	-
<b>TOTAL STREET REVENUE</b>	<b>385,055</b>	<b>1,700,000</b>	<b>1,621,000</b>	<b>432,500</b>
<b>TRANSPORTATION TAX - EXPENSES</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED REVENUE</b>
PROFESSIONAL & TECHNICAL SERVICES	340	-	-	-
ROAD MAINTENANCE & CONSTRUCTION	227,500	1,600,000	1,521,000	242,000
TRANSFER TO STREET IMPACT FEES	263,070	100,000	100,000	75,000
<b>TOTAL STREET EXPENSES</b>	<b>490,910</b>	<b>1,700,000</b>	<b>1,621,000</b>	<b>317,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(105,855)</b>	<b>-</b>	<b>-</b>	<b>115,500</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - CLASS C ROAD FUNDS**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>CLASS C ROAD FUND - REVENUE</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
CLASS C ROAD FUND ALLOTMENT	392,111	350,000	409,000	420,000
INTEREST EARNINGS	4,181	1,000	3,500	4,000
BOND PROCEEDS	-	1,400,000	1,400,000	-
APPORPRIATED SURPLUS	-	212,282	244,007	-
<b>TOTAL STREET REVENUE</b>	<b>396,292</b>	<b>1,963,282</b>	<b>2,056,507</b>	<b>424,000</b>
<b>CLASS C ROAD FUND - EXPENSES</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED REVENUE</b>
PROFESSIONAL & TECHNICAL SERVICES	-	-	22,725	-
EQUIPMENT / ROAD CONSTRUCTION	14,170	1,400,000	1,470,500	115,000
TRANSFER TO DEBT SERVICE	191,763	563,282	563,282	292,928
<b>TOTAL STREET EXPENSES</b>	<b>205,933</b>	<b>1,963,282</b>	<b>2,056,507</b>	<b>407,928</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>190,359</b>	<b>-</b>	<b>-</b>	<b>16,072</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

WATER FUND REVENUE	10-11 ACTUAL REVENUE	11-12 BUDGETED REVENUE	11-12 ESTIMATED REVENUE	12-13 BUDGETED REVENUE
STATE GRANT	-	-	-	-
INTEREST INCOME	15,861	12,000	18,000	12,000
PENALTY - LATE FEES	16,191	12,500	15,000	14,000
CULINARY WATER SALES	948,282	970,000	955,000	994,500
PRESSURIZED IRRIGATION SALES	186,980	219,000	197,000	208,075
HOOK-UP FEES - WATER	11,409	8,000	19,000	7,000
WATER IMPACT FEES	146,446	90,000	500,000	100,000
DELINQUENT ACCOUNT RECONNECT FEES	8,877	7,000	10,000	9,000
CHANGE OF OWNERSHIP FEES	4,325	4,000	2,000	2,000
CONTRIBUTIONS FROM OTHER FUNDS	-	-	-	500
DEVELOPERS CONTRIBUTIONS	103,821	-	-	-
PROFIT (LOSS) ON SALE OF FIXED ASSETS	-	-	-	-
MISCELLANEOUS REVENUE	4,398	149,000	152,000	116,000
<b>TOTAL WATER REVENUE</b>	<b>1,446,590</b>	<b>1,471,500</b>	<b>1,868,000</b>	<b>1,463,075</b>
WATER FUND EXPENSES	10-11 ACTUAL EXPENSE	11-12 BUDGETED EXPENSE	11-12 ESTIMATED EXPENSE	12-13 BUDGETED REVENUE
SALARIES & WAGES	393,073	375,050	425,000	444,500
EMPLOYEE BENEFITS	146,481	171,850	160,000	219,950
UNIFORM ALLOWANCE	107	2,700	2,400	2,700
UNEMPLOYMENT	-	3,000	4,000	2,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,391	1,700	1,750	1,700
PUBLIC NOTICES	2,855	1,200	250	400
TRAVEL	763	7,800	3,000	5,000
OFFICE SUPPLIES	3,181	8,000	5,500	7,500
EQUIPMENT SUPPLIES & MAINTENANCE	38,663	17,500	35,000	30,000
BUILDINGS & GROUNDS	24,742	11,500	14,000	14,000
UTILITIES	92,206	95,000	82,500	92,500
TELEPHONE	6,083	7,000	6,300	7,000
GASOLINE	16,902	19,500	15,500	20,000
PROFESSIONAL & TECHNICAL SERVICES	80,040	99,500	95,000	85,000
TRAINING	3,545	4,500	2,500	4,000
SPECIAL SUPPLIES	95,793	150,000	130,000	130,000
INSURANCE	28,002	31,000	31,500	33,500
INTEREST EXPENSE	-	-	-	-
INTEREST	-	-	-	-
MISCELLANEOUS	1,976	1,000	1,000	1,000
DEPRECIATION	535,864	550,000	540,000	545,000
BUILDING	-	2,000	1,000	1,000
IMPROVEMENTS OTHER THAN BUILDINGS	-	2,000	1,000	1,000
EQUIPMENT	402	13,500	15,000	10,000
CONTRIBUTIONS TO OTHER FUNDS	-	-	-	-
<b>TOTAL WATER EXPENSES</b>	<b>1,472,067</b>	<b>1,575,300</b>	<b>1,572,200</b>	<b>1,657,750</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>SEWER FUND REVENUE</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
INTEREST INCOME	14,518	11,500	16,500	14,000
PENALTY - LATE FEES	11,054	10,500	13,000	12,000
SEWER CONNECTIONS	3,803	3,000	5,000	2,500
SEWER IMPACT FEES	111,929	90,000	260,000	85,000
RENTS & MISCELLANEOUS	179	-	-	-
PROFIT (LOSS) ON SALE OF FIXED ASSETS	-	-	-	-
SEWER SERVICE CHARGES	856,160	870,000	860,000	878,700
DEVELOPERS CONTRIBUTIONS	1,500	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
<b>TOTAL SEWER REVENUE</b>	<b>999,143</b>	<b>985,000</b>	<b>1,154,500</b>	<b>992,200</b>
<b>SEWER FUND EXPENSES</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED REVENUE</b>
SALARIES & WAGES	227,488	242,850	195,000	271,000
EMPLOYEE BENEFITS	83,864	115,500	75,000	138,500
UNIFORM ALLOWANCE	107	1,800	2,000	2,000
UNEMPLOYMENT	-	-	3,500	2,000
PUBLIC NOTICES	71	-	250	250
TRAVEL	763	7,000	2,500	4,000
OFFICE SUPPLIES	3,293	5,500	5,000	5,000
EQUIPMENT SUPPLIES & MAINTENANCE	4,160	15,000	15,000	17,500
BUILDINGS & GROUNDS	340	2,000	1,500	2,000
UTILITIES	6,210	8,000	7,000	7,500
TELEPHONE	5,724	6,000	6,000	6,200
GASOLINE	18,677	19,000	17,000	22,000
PROFESSIONAL & TECHNICAL SERVICES	32,848	52,000	50,000	40,000
TRAINING	834	1,500	1,000	1,500
SPECIAL SUPPLIES	14,926	25,000	19,000	22,500
INSURANCE	29,783	31,500	33,500	35,500
OPERATING CHARGES H.V.S.S.D.	283,639	310,000	295,000	310,000
MISCELLANEOUS	2,143	1,000	1,500	1,000
DEPRECIATION	314,488	335,000	320,000	330,000
BUILDING	-	2,000	1,000	2,000
EQUIPMENT	369	15,000	14,000	10,000
H.V.S.S.D. ENTERPRISE FUND	-	-	-	-
O&M FOR H.V.S.S.D.	-	-	-	-
CONTRIBUTIONS TO OTHER FUNDS	-	-	-	-
<b>TOTAL SEWER EXPENSES</b>	<b>1,029,727</b>	<b>1,195,650</b>	<b>1,064,750</b>	<b>1,230,450</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - AIRPORT HANGAR FUND**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>HANGAR - REVENUE</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
HANGAR SALES	-	270,000	-	270,000
HANGAR LEASE INCOME	21,662	18,000	26,500	30,000
INTEREST INCOME	84	100	200	300
APPROPRIATED SURPLUS	-	-	-	-
<b>TOTAL HANGAR REVENUE</b>	<b>21,746</b>	<b>288,100</b>	<b>26,700</b>	<b>300,300</b>
<b>HANGAR - EXPENSE</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED REVENUE</b>
INTEREST EXPENSE	5,380	7,500	7,000	8,000
UTILITIES	-	-	-	250
COST OF SALES	-	206,000	-	206,000
PROFESSIONAL SERVICES	-	-	-	9,450
SPECIAL SUPPLIES	-	2,000	250	2,000
INSURANCE	591	650	591	650
DEPRECIATION	11,819	12,000	11,900	12,000
TRANSFERS TO OTHER FUNDS	-	-	-	-
<b>TOTAL HANGAR EXPENSES</b>	<b>17,790</b>	<b>228,150</b>	<b>19,741</b>	<b>238,350</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>3,956</b>	<b>59,950</b>	<b>6,959</b>	<b>61,950</b>

**HEBER CITY CORPORATION**

**FINAL OPERATING BUDGET  
JULY 1, 2012 - JUNE 30, 2013**

<b>UTILITY FUND REVENUE</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
INTEREST INCOME	-	-	-	275
STORM DRAIN FEES	-	-	-	225,000
MISCELLANEOUS REVENUE	-	-	-	-
<b>TOTAL STORM DRAIN REVENUE</b>	-	-	-	225,275
<b>UTILITY FUND EXPENSES</b>	<b>10-11 BUDGETED EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>
SALARIES & WAGES	-	-	-	67,500
EMPLOYEE BENEFITS	-	-	-	33,000
UNIFORM ALLOWANCE	-	-	-	500
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	500
PUBLIC NOTICES	-	-	-	200
TRAVEL	-	-	-	500
OFFICE SUPPLIES	-	-	-	1,000
EQUIPMENT SUPPLIES & MAINTENANCE	-	-	-	6,000
BUILDINGS & GROUNDS	-	-	-	-
UTILITIES	-	-	-	2,000
TELEPHONE	-	-	-	750
GASOLINE	-	-	-	3,000
PROFESSIONAL & TECHNICAL SERVICES	-	-	-	5,000
TRAINING	-	-	-	500
SPECIAL SUPPLIES	-	-	-	6,000
INSURANCE	-	-	-	4,000
MISCELLANEOUS	-	-	-	500
DEPRECIATION	-	-	-	-
BUILDING	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-
EQUIPMENT	-	-	-	15,000
CONTRIBUTIONS TO OTHER FUNDS	-	-	-	-
<b>TOTAL STORM DRAIN EXPENSES</b>	-	-	-	145,950

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - INTERNAL SERVICE FUND**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>INTERNAL SERVICE REVENUE</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
CHARGES FOR EQUIPMENT USE	-	-	-	-
INTEREST INCOME	4,831	4,000	4,200	4,000
SALE OF ASSETS	-	-	-	-
APPROPRIATED SURPLUS	-	106,000	-	91,000
TRANSFER FROM OTHER FUNDS	-	-	100,000	-
EQUIPMENT REPLACEMENT CHARGE	-	-	-	-
<b>TOTAL INTERNAL SERVICE FUND REVENUE</b>	<b>4,831</b>	<b>110,000</b>	<b>104,200</b>	<b>95,000</b>
<b>INTERNAL SERVICE EXPENSES</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED REVENUE</b>
INTEREST EXPENSE	-	-	-	-
DEPRECIATION	102,242	110,000	83,000	95,000
<b>TOTAL INTERNAL SERVICE FUND EXPENSES</b>	<b>102,242</b>	<b>110,000</b>	<b>83,000</b>	<b>95,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(97,411)</b>	<b>-</b>	<b>21,200</b>	<b>-</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - PERPETUAL CARE FUND**  
**JULY 1, 2012 - JUNE 30, 2013**

<b>PERPETUAL CARE - REVENUE</b>	<b>10-11 ACTUAL REVENUE</b>	<b>11-12 BUDGETED REVENUE</b>	<b>11-12 ESTIMATED REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>
PERPETUAL CARE CERTIFICATES	25,463	27,500	12,000	15,000
INTEREST INCOME	701	900	900	1,000
APPROPRIATED SURPLUS	-	-	-	-
<b>TOTAL PERPETUAL CARE REVENUE</b>	<b>26,164</b>	<b>28,400</b>	<b>12,900</b>	<b>16,000</b>
<b>PERPETUAL CARE - EXPENSES</b>	<b>10-11 ACTUAL EXPENSE</b>	<b>11-12 BUDGETED EXPENSE</b>	<b>11-12 ESTIMATED EXPENSE</b>	<b>12-13 BUDGETED REVENUE</b>
TRANSFER TO OTHER FUNDS	-	9,000	-	9,000
<b>TOTAL INTERNAL SERVICE FUND EXPENSES</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>26,164</b>	<b>19,400</b>	<b>12,900</b>	<b>7,000</b>

Heber City Corporation

# Consolidated Fee Schedule

June 21, 2012

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## ADMINISTRATION

Service	Fee
Copies	
Black and White	\$ .20 per sheet
Color	\$ .30 per sheet
Garden Plots	\$55.00 (\$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
GRAMA Request	Actual Wage & Benefit Costs

## 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
Cremains 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 Inspection 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
Landing Fees (Transient Aircraft)	\$1.66 per 1,000 lbs. MTOW
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 Development Approval	\$200.00 + \$25.00 per acre
Commercial Final Development Approval	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
Duplex/Multi-Family Dwelling (over 3 units)	\$200.00 + \$25.00 per unit
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
Planned Community Master Plan Approval	\$1,500.00 + \$10.00 per lot
Sign Permit	\$20.00 + \$5.00 per sign

## 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

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

## BUSINESS LICENSE

<b>Service</b>	<b>Fee</b>
<p>Note: If a business license fits within 2 or more fee categories, the total business license fee will be the sum of each fee category.</p>	
Non-Refundable Application Filing Fee	\$30.00
Fire Inspection Fee	\$60.00
Duplicate/Replacement License	\$10.00
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
Finance, Insurance, and Real Estate	\$60.00
<b>(Continued)</b>	

## BUSINESS LICENSE

Service	Fee
Services	\$80.00
Home Occupations	\$30.00
Temporary – Retail Sales	\$45.00 + \$10.00 per day
Special Sales Events and Promotions	\$100.00
Non-Profit Special Events	\$25.00
Seasonal	\$55.00
Fireworks	\$255.00 per seasonal event
Solicitors	\$30.00 per 25 day period
Solicitor Replacement Badge	\$15.00
Motorized Street Vendors	\$175.00
Sexually Oriented Business (SOB)	
SOB Employer Non-Refundable Investigation Fee	\$30.00
SOB Employer Non-Refundable License Fee	\$80.00
SOB Employee Non-Refundable Investigation Fee	\$30.00
SOB Employee Non-Refundable License Fe	\$80.00
Film Permits	
Film Administrative Fee	\$45.00 + \$10.00 per day
Film Production Cars	\$6.00 per vehicle
Film Crew Cars	\$6.00 per vehicle
Film Tow Cars	\$6.00 per vehicle
Film Shuttle Vans	\$30.00
Film Trucks	\$30.00
Film Busses	\$30.00
Film Motor Homes	\$30.00
Film Trailers	\$30.00
Film Generators	\$6.00 per generator
Film Fire and Police Protection	Costs

(Continued)

## BUSINESS LICENSE

<b>Service</b>	<b>Fee</b>
Farmer's Market	
Full Season w/ electricity	\$125.00
Full Season w/o electricity	\$100.00
Weekly w/ electricity	\$25.00
Weekly w/o electricity	\$20.00

## POLICE

<b>Service</b>	<b>Fee</b>
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

<b>Service</b>	<b>Fee</b>
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>	
<b>Water</b>	
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
<b>Sewer</b>	
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
<b>Reconnections</b>	
First Time	\$50.00
Subsequent fee if disconnected within 12 months	\$100.00
Construction Meters	\$1,000.00 deposit/ \$5.00 per thousand used
Home Construction Water	\$50.00
<b>(Continued)</b>	

## WATER/SEWER

Service	Fee
Water Meter/ Transponder and Installation	
¾ Inch Meter with Transmitter	\$231.00
1 Inch Meter with Transmitter	\$327.00
1 ½ Inch Meter with Transmitter	\$562.00
1 ½ Inch Turbo with Integral Strainer & Test Port with Transmitter	\$1,013.00
2 Inch Meter with Transmitter	\$743.00
2 Inch Turbo with Integral Strainer & Test Port with Transmitter	\$1,144.00
2 Inch Compound with Transmitter	\$1,955.00
3 Inch Turbo with Integral Strainer & Test Port with Transmitter	\$1,495.00
3 Inch Compound with Transmitter	\$2,382.00
4 Inch Turbo with Integral Strainer & Test Port with Transmitter	\$2,091.00
4 Inch Compound with Transmitter	\$3,609.00
6 Inch Turbo with Test Port with Transmitter	\$3,608.00
6 Inch Compound with Transmitter	\$5,062.00
<p>Note: If a water meter will be necked down from a 2" to a 1 ½" or a 1 ½" down to a 1", an additional fee of 145.00 will be added for the cost of the brass adapters.</p>	

## UTILITY FEE

Service	Fee
Single Family Unit	\$4.83
Multi Family =< 1 Acre	\$4.83
Multi Family > 1 Acre	\$3.77 Per Acre
Non Residential =< 1 Acre	\$4.83
Non Residential > 1 Acre	\$3.77 Per Acre

## 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)	\$472.00
Streets and Transportation (Residential Per Lot)	\$1,576.00
Multi- Family Per Lot	\$958.00
Non-Residential Per Trip	\$90.00
Culinary Water	
Fee Per .75" Meter (30 gpm max flow)	\$2,373.00
Fee Per 1.0" Meter (50 gpm max flow)	\$4,219.00
Fee Per 1.5" Meter (100 gpm max flow)	\$9,492.00
Fee Per 2.0" Meter (160 gpm max flow)	\$16,874.00
Fee Per 2.5" Meter (??? gpm max flow)	\$26,366.00
Fee Per 3.0" Meter (350 gpm max flow)	\$37,967.00
Fee Per 4.0" Meter (1,000 gpm max flow)	\$67,496.00
Pressurized Irrigation	
Residential	\$636.00
Non Residential per irrigated sq. ft	\$.09
Sewer	
Fee Per ERU	\$1,210.00

(Impact Fees are adjusted January 1<sup>st</sup> of each year based on prior year, December, ENR 20 City Index.)

## BUILDING

Service	Fee
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 request for quick review)	64% of building permit fee or actual cost of review
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.	
<b>Building Permit</b>	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.

## Contributions to Outside Agencies

Special Olympics	\$600
Citizen Emergency Response Team (CERT)	\$900
Heber Valley Historic Railroad	\$25,000
Children's Justice Center	\$5,000
Farmer's Market Music	\$1,000
Memorial Hill Restoration Committee	\$1,000
Wasatch Tourism and Development	\$25,000
Wasatch County (High School Rodeo Finals)	\$10,000
<b>Total Contributions</b>	<b>\$68,500</b>

The City Council has determined to make the above contributions to the entities or activities listed. It is their determination that the activities benefit the City and the citizens of Heber City.

## 2012-2013 Schedule of Compensation

### Elected Officers Base Compensation

Mayor	\$13,200	per year
Council members	\$6,000	per year

### Statutory Officers: Wage Ranges

	Per Annum	
	Minimum	Maximum
City Attorney	\$67,330	\$95,742
Police Chief	\$67,330	\$95,742
City Recorder	\$40,789	\$57,658
City Treasurer	\$40,789	\$57,658

Statutory officers may have their compensation adjusted annually pursuant to the same process and utilizing the same measures used in adjusting compensation for the City's non-statutory employees.