

# **HEBER CITY CORPORATION**



## **FINAL OPERATING BUDGET**

**FISCAL YEAR  
2013-2014**

**HEBER CITY CORPORATION**  
**2013-2014 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 2013 - 2014 Final Operating Budget

### TABLE OF CONTENTS

<b>City Managers Budget Message</b>	1-6
<b>Vision, Mission and Values Statement</b>	7
<b>Schedules:</b>	
Municipal Indebtedness	8
Property Tax Rates	9
Taxable Property Assessed Valuation	10
<b>Organizational Chart</b>	11
<b>General Fund Summary</b>	12-19
<b>Departmental Summaries:</b>	
Legislative	20
Judicial	21
Administrative	22
General Government Buildings	23
Elections	24
Building	25
Planning Commission	26
Planning	27
Police	28
Animal Services	29
Roads	30
Flood Control & Irrigation	31
Parks	32
Cemetery	33
Airport	34
Transfers to Other Funds	35
<b>Debt Service Fund</b>	36
<b>Capital Improvement Funds:</b>	
Airport	37
Capital Projects	38
Industrial Park	39
Storm Water	40
Streets	41
Parks	42
Transportation Tax	43
Class C Roads	44
<b>Enterprise Funds:</b>	
Water	45
Sewer	46
Airport Hangars	47
Utility	48
<b>Internal Service Fund</b>	49
<b>Perpetual Care Fund</b>	50
<b>Exhibit A: Consolidated Fee Schedule</b>	1-10
<b>Exhibit B: Contributions to Outside Agencies/Schedule of Compensation</b>	1

## City Manager's Budget Message

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

Submitted herewith is the proposed budget for fiscal year 2013-14. The graphs and supporting schedules represent the plan to appropriate the financial resources of Heber City. The total comprehensive budget is \$15,566,287. The purpose of this message is to highlight major changes in revenues and expenditures for the 2013-14 budget year.

This budget reflects the desire of City leaders to continue addressing needs that have been deferred due to challenging economic conditions. As part of this commitment, the budget addresses the following significant needs:

- Planning of a Public Safety Building – The Council will be actively pursuing answers about where this needed building should be located, how it will be funded, the square footage of the structure and when construction should commence.
- Need to start setting aside monies to replace General Fund vehicles
- Issuance of a Water Revenue bond of up to \$1,300,000 to fund needed improvements to the water system and an ongoing commitment to increase culinary water rates to narrow the gap between operating revenues and expenditures.
- Rotomill and overlay of the Airport runway and apron (primarily funded with FAA and UDOT Aeronautics grants)
- Widening of Daniel Road

The current budget anticipates the hiring of the following positions:

(3) Additional Reserve Officers  
Utility Maintenance Worker  
Animal Control Technician from part-time to full-time

The remaining unappropriated surplus of \$953,425 represents approximately 14.48% of the General Fund Budget. Utah State Law requires that the budget surplus maintained by a municipality range from 5% - 25%.

### 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 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 2013-14 budget year. Although state and local economies are improving, the City revenues have not sufficiently narrowed the gap caused by past inflationary impacts and pent up demands between ongoing operational expenses with operating revenues. As a result, the City is still dependent on surplus funds to balance the

budget. The City recently completed the update of the Capital Facilities Plan, and 5-year Capital Improvement Plan, and rate analysis of the Water, Sewer and Utility funds which aid in the prioritization of future expenditures. The revised plans reflect 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:

- **Sales Tax:** Sales tax continues to be the largest source of revenue in the General Fund. It is expected that sales tax revenue will grow between 4% - 5% during the coming year.
- **Building Permits:** Building permit revenues are projected to go down by approximately \$70,000. This is primarily because of the large number of commercial permits that have been or will be issued in the 2012-13 fiscal year that can not be expected in the 2013-14 fiscal year. Additionally, affordable single family lot inventory is shrinking which will impact the issuance of single family dwelling permits
- **County Wide Animal Control:** The Animal Control budget includes the part-time Shelter Technician becoming full-time and the purchase of a new vehicle and other equipment which will require reimbursement from the other participating entities for their appropriate share.
- **Veterans Memorial:** The budget anticipates that approximately \$75,000 of donations will be received from community members to help fund a memorial that will be constructed in the Heber City Cemetery. The budget also reflects an \$88,000 transfer from the Perpetual Care Fund and a \$100,000 transfer from the Capital Projects Fund to help fund this project.
- **Contributions from General Fund Surplus:** The budget requires \$244,100 of surplus to balance the budget.

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

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

**LEGISLATIVE:** A total of \$58,100 has been budgeted as discretionary funds for the Council to fund contributions that will be made to the Wasatch Area Economic Development Agency, State High School Rodeo Finals, Children's Justice Center, Peoples Health Clinic and other miscellaneous contributions. Monies have also been set aside to develop a new City logo.

**ADMINISTRATIVE:** This budget includes \$25,000 in discretionary funds for the City Manager to address unfunded needs during the budget year.

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

**PLANNING:** Monies have been budgeted to update the business license fee schedule as the existing study is 15 years old and does not differentiate impacts on the City based on the size of the business.

**POLICE:** The budget includes funding for up to five paid reserve officers. It also includes funds for the replacement of 10 computers and 5 Tasers that have been deferred due to budgetary constraints.

**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 \$293,269 and \$250,000 for routine road maintenance will be appropriated from Class C Road funds. The Transportation Tax fund includes \$106,000 to help pay for the widening of Daniel Road and \$80,000 to pay for annual sidewalk replacement.

### **PROPERTY TAX**

At this time, only preliminary information is available from Wasatch County regarding a Certified Tax Rate for the 2013-2014 budget year. The budget reflects the anticipated collection of approximately \$792,000 in property tax. The Certified Tax Rate for the 2012-13 budget year is .001115.

### **OTHER FUNDS**

**DEBT SERVICE:** The amount of monies budgeted in this fund is to make the 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 design and construction of the rotomill and overlay of the runway and part of the apron/ramp area. The City anticipates receiving \$4,274,000 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 begin design of a new Public Safety Building, \$229,000 is set aside to complete the replacement of 8 blocks of Main Street pavers with stamped concrete and repair tree grates to create a safer walking environment and \$100,000 will be committed to the Veteran's Memorial Project.

**CAPITAL PROJECTS - STREETS:** The budget allocates up to \$390,000 of Street Impact Fees to assist in the widening of Daniel Road from Heber Parkway to Airport Road. The City has obtained a \$1,000,000 Small Urban Grant from UDOT that will pay for a majority of this project.

**CAPITAL PROJECTS - PARKS:** Minimal funds have been set aside to stripe bike lanes on 500 North, 600 South and Daniel Road.

**ENTERPRISE FUND – WATER:** During the last year, the City completed a rate study on culinary and secondary water. An increase in culinary water rates was implemented in March and an increase in secondary water rates was implemented in May. The study indicated that the City will need to increase rates by 7.5% - 8% per year for several years before the City will be able to cover all operating expenses. As a result, the budget includes a 7.6% rate increase in culinary water rates that would go into effect in January 2014.

With regard to capital projects that will be funded with operating funds and bonded debt, the largest project will be the replacement of the Broadhead Water Tank lid which is showing signs of failure (\$513,000), the completion of the replacement of four blocks of undersized water lines in various locations on the west side of Heber (\$300,000) and the fencing of water tanks (\$40,000). The City expects to receive \$116,000 in Community Development Block Grant (CDBG) funds over two fiscal years to assist in the water line replacement project. Water impact fees are proposed to install a line to connect the two Valley Hills water tanks (\$258,000) and to expand the secondary water system on 300 West (\$103,000).

**ENTERPRISE FUND - SEWER:** The City has budgeted funds to do annual maintenance of the City’s sewer lines, acquire a database that will allow the City to catalogue videos which readily show system conditions and share in the purchase of a tracked skid steer that will have an attachment that will allow the City to clean sewer lines in easements that cannot be accessed by other City equipment.

**ENTERPRISE FUND – HANGARS:** The proposed budget projects that one 75’ X 75’ hangar will be sold during the year. In fiscal year 2012-13 the City was able to sell two 75’ X 75’ hangars and all unsold hangars are being leased on a month-to-month basis.

**ENTERPRISE FUND – STORM DRAIN:** This is a new enterprise fund was created in fiscal year 2012-13 and was created to cover the cost of storm drain system maintenance, canal maintenance, flood control, street sweeping, and retention pond maintenance. The City is now allocating more resources to these functions.

**INTERNAL SERVICE FUND:** Due to budgetary constraints the City stopped charging General Fund Departments for use of vehicles effective January, 2010. This budget reflects a transfer of \$100,000 from the General Fund to begin to reestablish a mechanism where the City can set aside monies to replace General Fund related equipment as it wears out. Although \$100,000 per year is inadequate to cover annual needs, the City hopes to increase this amount over time. This Fund is proposed to fund the following equipment purchases:

<u>Department</u>	<u>Vehicle</u>	<u>Approx. Cost</u>
Police	Patrol Cars w/equipment (5)	\$ 181,000
Roads	One Ton Dump Truck (1/4)	\$ 17,500
	Boom Truck Upgrade	\$ 25,000
	Stainless Steel Salt Spreaders (2)	\$ 17,500

Roads (Continued)	Dump Truck Bed Adaptors	\$ 5,000
	Dump Bed Refurbishment (2)	\$ 15,000
	Tracked Skid Steer (1/4)	\$ 13,750
Park/Cemetery	Pickup Truck ½ Ton	\$ 33,000

### **OTHER MISCELLANEOUS ITEMS**

**SALARY INCREASES:** The budget includes a 2% merit increase for employees that will be allocated by department heads in January, 2014. Additionally, the budget includes a 1.7% shift in the adopted pay scale to provide a Cost of Living Allowance (COLA) for employees that will go into effect in July, 2013. The City will no longer have steps within the various pay grades which will give more flexibility to department heads as merit increases are allocated.

**INSURANCE:** The City and employees are jointly absorbing a 5% 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 an 8% 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 building. The building currently occupied by the Police Department will soon require significant investment to keep the building functional. As noted before, the City Council is focusing on this issue during this budget year,
- Funding to further expand the pressurized irrigation system,
- Inflationary impacts on City property tax revenues,
- Monies to expand the storage capabilities of the Public Works and Park/Cemetery buildings based on City growth,
- Monies to properly maintain City infrastructure and facilities, and
- Monies to replace General Fund vehicles when they need replacement

### **SUMMARY**

Although improving economic conditions enhance the City's ability to fund ongoing operations, the City is still required to use \$244,100 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 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

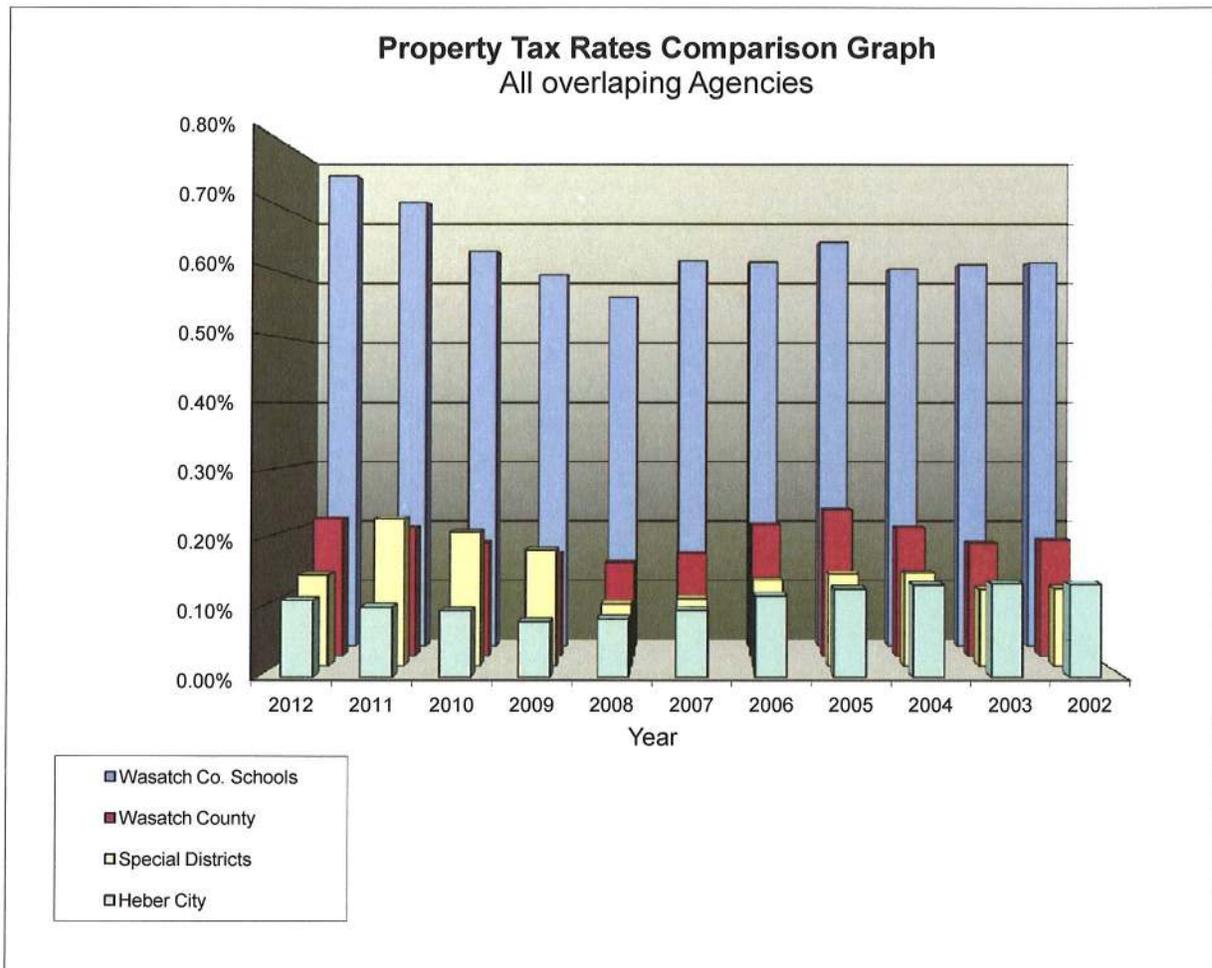
### Heber City

Projected to June 30, 2014

Type & Name	Total Amount Issued	Year Issued	Term	Interest Rate	7/1/2013 Principal Balance	2013-2014 Principal Payment	2013-2014 Interest Payment	Future Interest Payment
Equipment Lease Purchase (1) Police Copy Machine	7,929	2010	5 yrs	3.07%	4,116	1,609	108	68
Excise Tax Revenue Bond (1) 2011 Sales Tax Revenue	1,400,000	2011	5 yrs	1.27%-2.12%	1,128,000	276,000	17,269	24,864
<b>Total Debt</b>					<b>1,132,116</b>	<b>277,609</b>	<b>17,377</b>	<b>24,932</b>

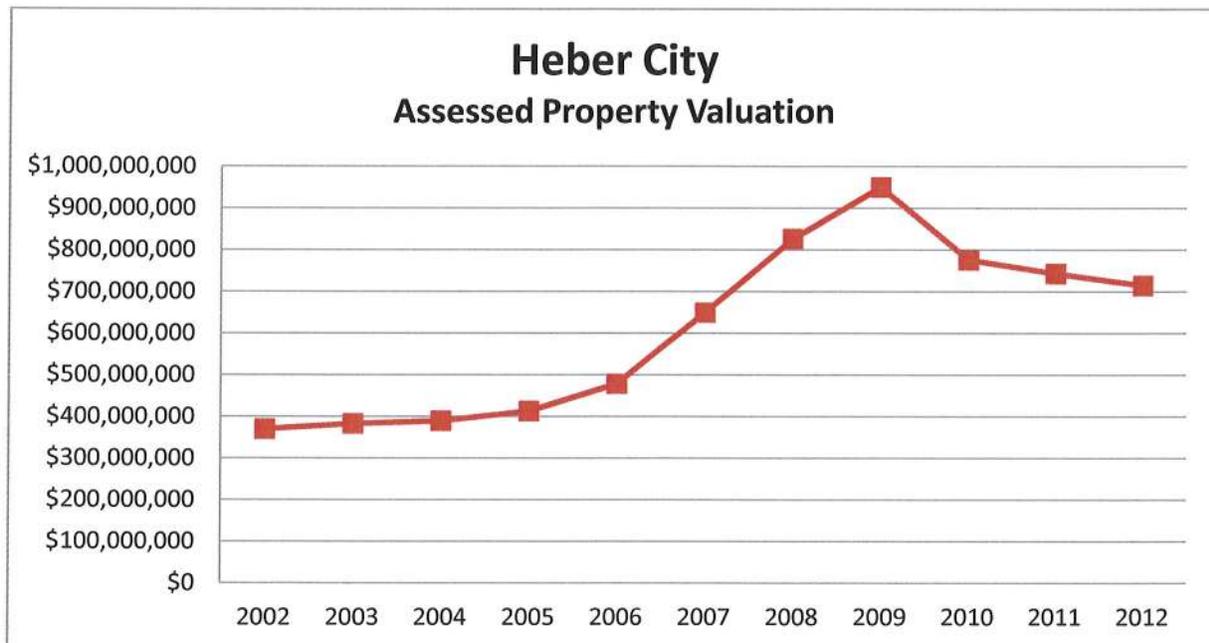
## Heber City Schedule of Property Tax Rates All Overlapping Government of Agencies

	% 2002	% 2003	% 2004	% 2005	% 2006	% 2007	% 2008	% 2009	% 2010	% 2011	% 2012
Wasatch Co. Schools	0.6287%	0.6259%	0.6194%	0.6623%	0.6299%	0.6320%	0.5732%	0.6094%	0.6468%	0.7284%	0.7713%
Wasatch County	0.1827%	0.1773%	0.2016%	0.2305%	0.2070%	0.1610%	0.1465%	0.1598%	0.1778%	0.2018%	0.2158%
Special Districts	0.1180%	0.1168%	0.1410%	0.1397%	0.1293%	0.1021%	0.0938%	0.1762%	0.2032%	0.2236%	0.1380%
Heber City	0.1349%	0.1357%	0.1339%	0.1285%	0.1179%	0.0970%	0.0842%	0.0802%	0.0961%	0.1022%	0.1115%
<b>Totals</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>	<b>1.2366%</b>



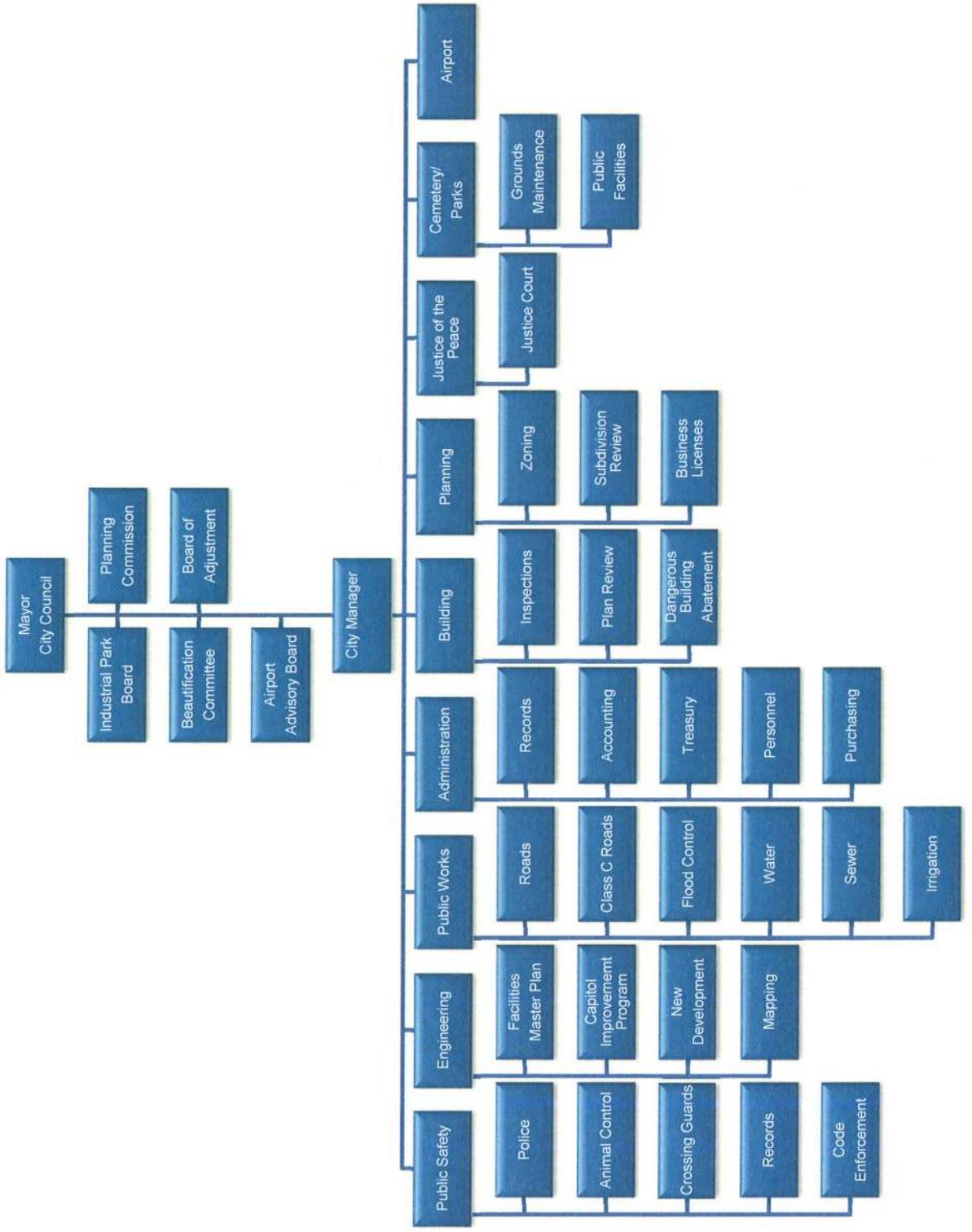
## Schedule of Taxable Property Assessed Valuation

Calendar Year	Taxable Property Assessed Value
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
2012	\$714,378,560



# Heber City Organization Chart

## Citizens of Heber City



**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2013 - JUNE 30, 2014**

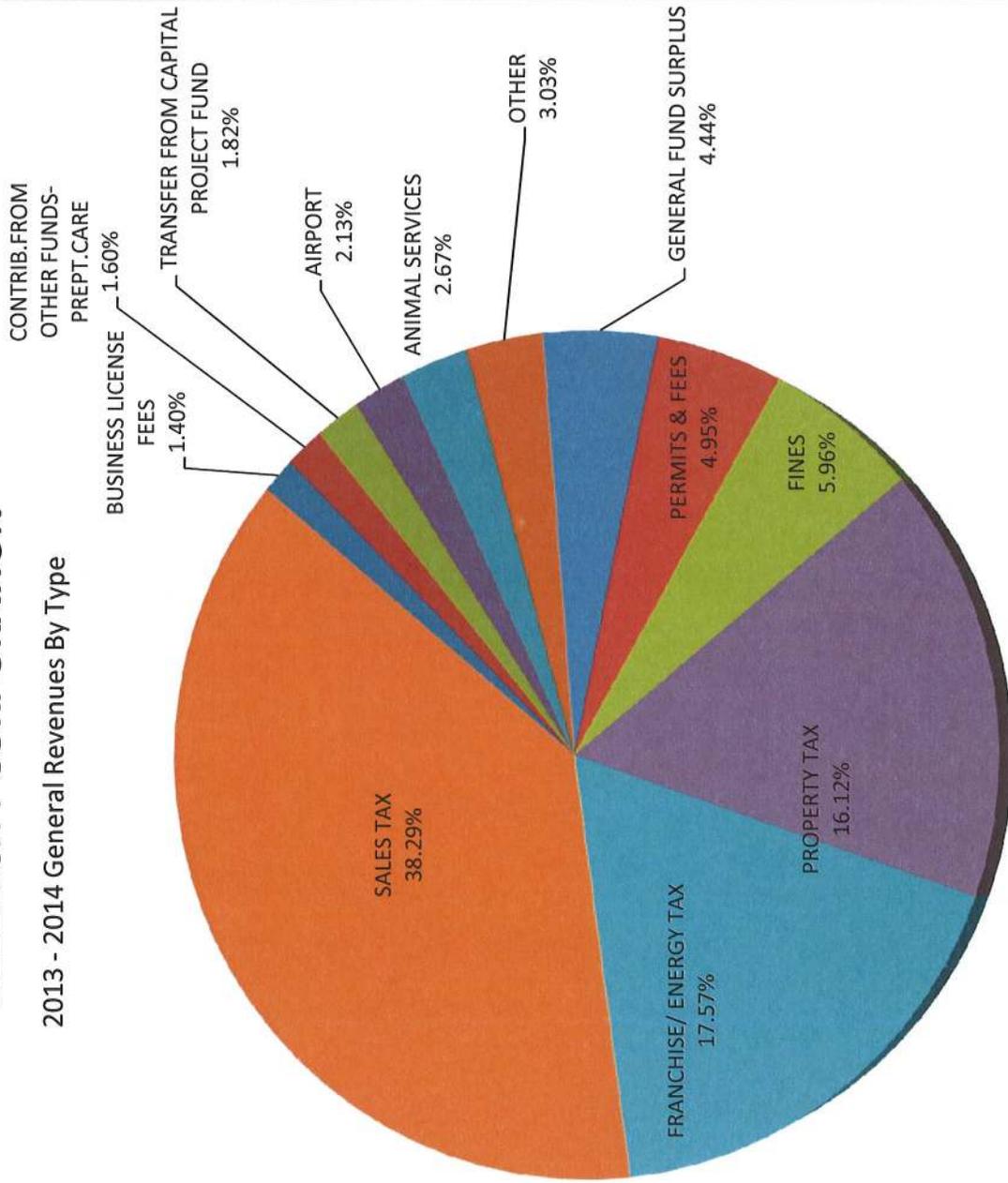
	<b>11-12 ACTUAL</b>	<b>12-13 BUDGETED</b>	<b>12-13 ESTIMATED</b>	<b>13-14 BUDGETED</b>
TOTAL REVENUES	4,848,502	5,025,480	5,233,038	5,567,400
TOTAL EXPENSES	4,910,295	5,025,480	5,233,038	5,567,400
EXCESS REVENUES OVER EXPENDITURES	(61,793)	-	-	-
FUND BALANCE BEGINNING OF YEAR	1,252,504	1,103,168	1,415,304	1,197,525
APPROPRIATED SURPLUS	-	(422,926)	(217,779)	(244,100)
FUND BALANCE END OF YEAR	1,190,711	680,242	1,197,525	953,425
GENERAL FUND RESTRICTION	-	-	-	-
PREPAID EXPENSES	(46,149)	-	-	-
TRANSPORTATION TAX	0	-	-	-
CLASS C ROAD FUND	0	-	-	-
CAPITAL PROJECTS	6,400	-	-	-
DEBT SERVICE RESERVE	182,733	-	-	-
UNRESERVED GENERAL FUND BALANCE	<b>\$ 1,415,304</b>	<b>\$ 680,242</b>	<b>\$ 1,197,525</b>	<b>\$ 953,425</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET**  
**JULY 1, 2013 - JUNE 30, 2014**

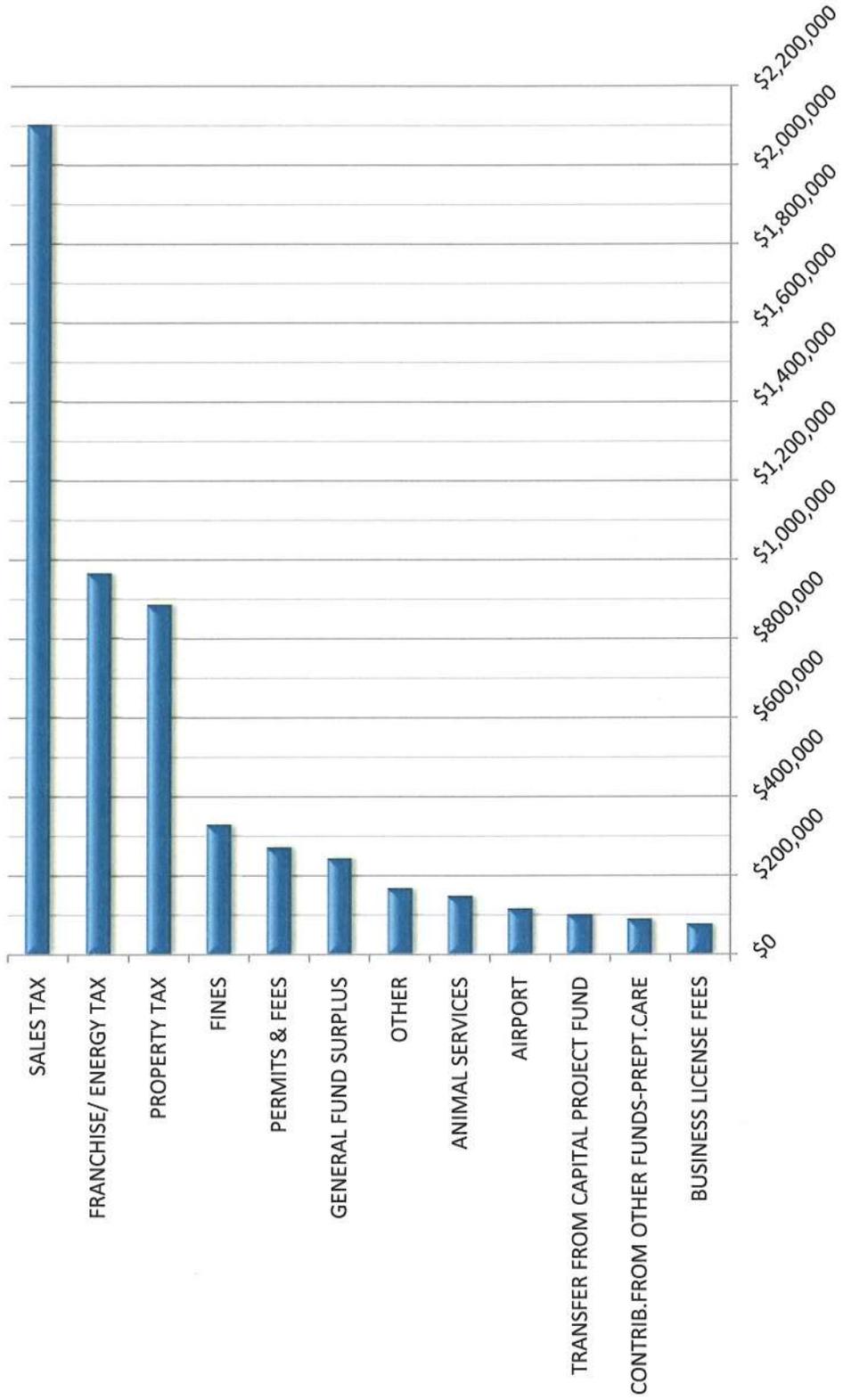
General Fund Revenue	11-12 ACTUAL REVENUE	12-13 BUDGETED REVENUE	12-13 ESTIMATED REVENUE	13-14 BUDGETED REVENUE
PROPERTY TAXES	737,659	755,000	760,000	792,000
PROPERTY TAX INTEREST	2,595	2,250	2,500	2,500
PRIOR YEARS TAXES - DELINQUENT	33,018	17,500	38,000	27,000
FEE IN LIEU OF TAX	63,605	60,000	62,500	64,000
GENERAL SALES & USE TAX	1,830,143	1,850,000	1,990,000	2,080,000
FRANCHISE TAX / ENERGY TAX	727,857	720,000	735,000	740,000
TRANSIENT ROOM TAX	24,528	20,000	25,000	23,000
BUSINESS LICENSES & PERMITS	80,189	71,000	80,000	77,000
ANIMAL SERVICES	11,553	12,000	12,500	12,500
IMPOUND FEE	9,431	7,500	7,000	7,500
ADOPTION FEE	2,170	2,000	2,000	2,200
ANIMAL SERVICE FINES	9,036	9,000	9,000	9,000
ANIMAL SERVICE DONATIONS	386	400	1,000	500
ANIMAL SERVICE RELINQUISH FEES	2,109	1,800	2,200	2,000
POLICE DOG	-	-	-	-
ANIMAL SERVICE - LIVESTOCK	332	-	4,000	500
BUILDING PERMITS	441,732	180,000	320,000	250,000
SIGN PERMITS	840	300	400	400
FIRE INSPECTION FEES	2,745	1,000	3,200	2,500
STATE GRANTS	13,899	13,500	9,000	10,000
COUNTY WIDE ANIMAL CONTROL	76,168	127,120	110,000	146,800
SCHOOL RESOURCE OFFICER	-	-	-	-
FEDERAL GRANTS	23,948	-	5,000	-
CITY COUNCIL BOARD COMPENSATION	43,765	22,584	25,000	22,000
TOBACCO/BICYCLE MINI GRANT	-	-	700	-
STATE LIQUOR FUND	18,196	18,500	18,409	18,500
ZONING AND SUBDIVISION FEES	10,083	10,000	11,000	10,500
AIRPORT LEASE	3,361	7,500	7,500	7,500
AIRPORT HANGARS	60,523	59,000	60,000	61,500
AVIATION FUEL	14,623	17,500	20,000	20,000
AIRPORT LANDING FEES	3,176	20,000	28,000	28,000
CEMETERY LOT SALES	6,889	12,000	20,000	15,000
CEMETERY - DIG GRAVES	33,325	33,000	33,000	33,000
CEMETERY - HEADSTONE SETTING	1,133	900	750	800
QUIT CLAIM DEEDS	-	-	-	-
FINES	308,567	260,000	300,000	300,000
COURT SECURITY CHARGE	11,683	10,000	11,000	10,500
SMALL CLAIMS	4,255	4,500	2,500	2,500
TRAFFIC SCHOOL	6,980	6,000	7,000	7,000
BANKING INTEREST	20,335	12,000	18,000	16,000
RENTS & MISCELLANEOUS	28,462	22,500	32,000	30,000
PARK RESERVATIONS	580	700	600	600
SALE OF FIXED ASSETS	-	-	-	-
DITCH ASSESSMENT	-	-	-	-
EXCAVATION FEES	4,248	1,500	2,500	2,500
VETERAN'S MEMORIAL FUND	-	-	5,000	75,000
HEBER LIGHT & POWER	174,375	225,000	225,000	225,000
TRANSFER FROM CAPITAL PROJECTS FUND	-	-	-	100,000
CONTRIBUTION FROM PREPETUAL CARE FUND	-	9,000	9,000	88,000
CONTRIBUTION FROM AIRPORT CAPITAL PROJECTS FUND	-	-	-	-
CONTRIBUTIONS - GENERAL FUND SURPLUS	-	422,926	217,779	244,100
LEASE PROCEEDS	-	-	-	-
<b>TOTAL GENERAL FUND REVENUE</b>	<b>4,848,502</b>	<b>5,025,480</b>	<b>5,233,038</b>	<b>5,567,400</b>

# HEBER CITY CORPORATION

2013 - 2014 General Revenues By Type



# HEBER CITY CORPORATION 2013-2014 General Fund Revenues



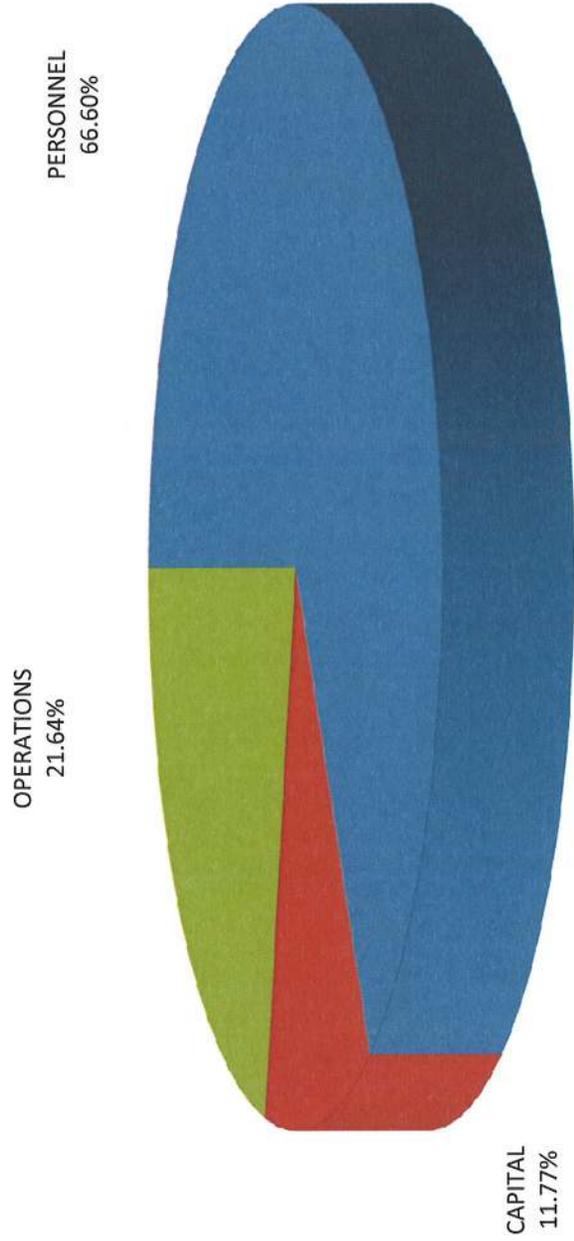
## HEBER CITY CORPORATION

FINAL OPERATING BUDGET  
JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>GENERAL FUND EXPENDITURES</b>				
SALARIES & WAGES	2,173,515	2,251,750	2,375,000	2,415,170
TEMPORARY EMPLOYEES	5,435	11,250	-	8,000
EMPLOYEE BENEFITS	884,956	1,146,150	1,025,000	1,260,350
UNIFORM ALLOWANCE	18,744	28,600	28,600	24,250
UNEMPLOYMENT	15,546	6,000	-	2,000
SALARIES LIQUOR LAW ENFORCEMENT	6,513	18,500	18,409	18,500
BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS	13,064	19,050	18,500	21,550
PUBLIC NOTICES	3,348	4,250	3,000	4,900
TRAVEL	21,147	31,150	28,900	42,150
OFFICE SUPPLIES	31,944	37,950	34,650	60,800
EQUIPMENT SUPPLIES & MAINTENANCE	123,903	106,800	98,000	111,000
BUILDINGS & GROUNDS	19,905	15,000	25,800	16,200
UTILITIES	46,506	54,200	59,900	81,400
TELEPHONE	40,290	44,500	46,300	22,840
GASOLINE	82,164	94,000	91,750	97,400
PROFESSIONAL & TECHNICAL SERVICES	114,509	128,500	108,000	135,000
TRAINING	8,991	15,950	15,000	8,050
STREET LIGHTS	650	2,500	2,000	2,500
POLICE GRANTS	1,274	-	-	-
TRANSPORTATION REIMBURSEMENT-POLICE	-	-	-	-
ROAD MAINTENANCE & CONSTRUCTION	2,610	-	-	-
SPECIAL SUPPLIES	153,510	153,500	127,900	136,500
INSURANCE	112,667	117,950	118,929	122,400
COURT APPT. ATTNY & TRANSLATOR	23,650	24,000	23,000	24,500
JAIL & DISPATCH	87,412	105,500	105,500	107,325
MISCELLANEOUS	8,166	6,600	5,900	5,400
LAND	-	-	-	-
BUILDINGS	97,813	153,500	225,400	36,800
IMPROVEMENTS OTHER THAN BUILDINGS	-	2,000	10,000	381,800
EQUIPMENT	109,857	350,330	324,600	237,515
DISCRETIONARY FUNDS	42,210	96,000	88,000	83,100
TRANSFERS TO OTHER FUNDS	660,000	-	225,000	100,000
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>4,910,299</b>	<b>5,025,480</b>	<b>5,233,038</b>	<b>5,567,400</b>

# HEBER CITY CORPORATION

## 2013-2014 General Fund Expense by Object



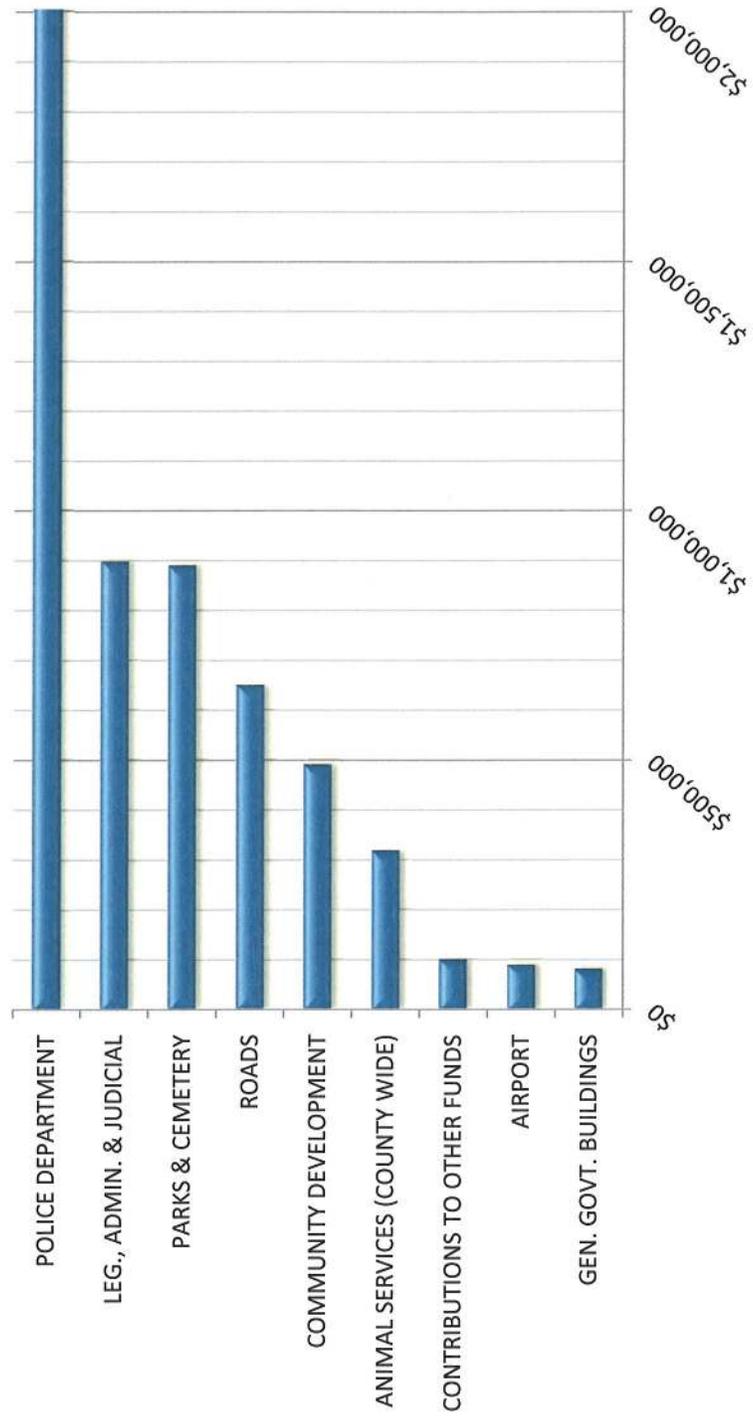
**HEBER CITY CORPORATION**

FINAL OPERATING BUDGET  
JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12		12-13		12-13		13-14	
	ACTUAL EXPENSE	%	BUDGETED EXPENSE	%	ESTIMATED EXPENSE	%	BUDGETED EXPENSE	%
<b>GENERAL FUND DEPARTMENT</b>								
LEGISLATIVE	227,164	4.6%	232,800	4.6%	267,417	5.1%	265,820	4.8%
JUDICIAL	189,579	3.9%	208,500	4.1%	201,145	3.8%	216,250	3.9%
ADMINISTRATIVE	366,463	7.5%	415,050	8.3%	394,113	7.5%	401,800	7.2%
GENERAL GOVERNMENT BUILDINGS	115,166	2.3%	211,100	4.2%	293,623	5.6%	81,100	1.5%
ELECTIONS	9,730	0.2%	-	0.0%	-	0.0%	13,700	0.2%
BUILDING DEPARTMENT	162,283	3.3%	178,460	3.6%	176,269	3.4%	196,100	3.5%
PLANNING COMMISSION	11,477	0.2%	23,750	0.5%	20,200	0.4%	25,250	0.5%
PLANNING DEPARTMENT	209,291	4.3%	255,870	5.1%	254,851	4.9%	268,100	4.8%
POLICE DEPARTMENT	1,719,922	35.0%	1,999,600	39.8%	2,046,143	39.1%	2,051,950	36.9%
ANIMAL SERVICE	186,703	3.8%	271,200	5.4%	266,519	5.1%	317,365	5.7%
ROADS	468,716	9.5%	612,850	12.2%	505,800	9.7%	650,275	11.7%
FLOOD CONTROL	144,585	2.9%	-	0.0%	-	0.0%	-	0.0%
PARKS	172,328	3.5%	258,550	5.1%	240,964	4.6%	244,890	4.4%
CEMETERY	204,247	4.2%	267,100	5.3%	267,503	5.1%	645,000	11.6%
AIRPORT	62,645	1.3%	90,650	1.8%	73,491	1.4%	89,800	1.6%
CONTRIBUTIONS TO OTHER FUNDS	660,000	13.4%	-	0.0%	225,000	4.3%	100,000	1.8%
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>4,910,299</b>	<b>100%</b>	<b>5,025,480</b>	<b>100%</b>	<b>5,233,038</b>	<b>100%</b>	<b>5,567,400</b>	<b>100.0%</b>

# Heber City Corporation

## 2013-2014 General Fund Expenses By Department



**HEBER CITY CORPORATION**

## FINAL OPERATING BUDGET

JULY 1, 2013 - JUNE 30, 2014

<b>General Fund Expenses</b>	<b>11-12 ACTUAL EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>	<b>12-13 ESTIMATED EXPENSE</b>	<b>13-14 BUDGETED EXPENSE</b>
<b>LEGISLATIVE</b>				
SALARIES & WAGES	137,986	108,900	135,000	150,670
EMPLOYEE BENEFITS	19,772	20,900	23,000	22,300
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	9,040	9,800	10,000	10,000
PUBLIC NOTICES	1,291	2,000	1,500	1,500
TRAVEL	5,011	8,000	8,000	8,000
OFFICE SUPPLIES	742	800	700	750
BUILDINGS & GROUNDS SUPPLIES	-	-	-	-
UTILITIES	1,343	1,600	1,500	1,500
TELEPHONE	1,543	1,400	1,800	1,800
PROFESSIONAL & TECHNICAL SERVICES	2,000	1,000	500	5,000
INSURANCE	2,853	3,000	2,917	3,000
MISCELLANEOUS	3,373	1,250	1,100	1,200
EQUIPMENT	-	3,150	3,400	2,000
DISCRETIONARY FUNDS/ECONOMIC DEV.	42,210	71,000	78,000	58,100
<b>TOTAL LEGISLATIVE EXPENSES</b>	<b>227,164</b>	<b>232,800</b>	<b>267,417</b>	<b>265,820</b>

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET  
JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>JUDICIAL</b>				
SALARIES & WAGES	105,705	109,600	115,000	117,200
EMPLOYEE BENEFITS	38,315	52,400	43,000	54,700
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	230	700	600	700
TRAVEL	2,120	2,500	2,200	2,500
OFFICE SUPPLIES	4,765	6,500	6,000	6,000
EQUIPMENT MAINTENANCE	1,612	800	600	800
UTILITIES	1,343	1,600	1,600	1,600
TELEPHONE	2,043	2,400	3,000	2,500
COURT APPT. ATTNY & TRANSLATOR	23,650	24,000	23,000	24,500
INSURANCE	1,902	2,000	1,945	2,200
MISCELLANEOUS	1,274	500	1,000	1,000
EQUIPMENT	6,620	5,500	3,200	2,550
<b>TOTAL JUDICIAL EXPENSES</b>	189,579	208,500	201,145	216,250

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET  
JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>ADMINISTRATIVE</b>				
SALARIES & WAGES	228,728	199,700	215,000	208,100
EMPLOYEE BENEFITS	74,266	92,200	82,000	92,900
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	895	1,500	1,500	1,500
PUBLIC NOTICES	300	400	200	300
TRAVEL	3,693	5,500	5,000	5,500
OFFICE SUPPLIES	8,922	10,000	9,000	10,000
EQUIPMENT SUPPLIES & MAINTENANCE	3,697	3,000	3,200	3,200
BUILDINGS & GROUNDS SUPPLIES	2,768	-	-	-
UTILITIES	1,535	1,750	1,800	1,800
TELEPHONE	2,110	2,750	4,000	3,000
PROFESSIONAL & TECHNICAL SERVICES	17,118	40,000	35,000	30,000
TRAINING	1,378	2,300	2,300	2,300
COLLECTING TAXES	-	-	-	-
ORDINANCE REVISION	-	-	-	-
SPECIAL SUPPLIES	600	750	700	750
INSURANCE	4,702	3,800	3,213	3,400
MISCELLANEOUS	950	800	1,200	1,250
EQUIPMENT	14,801	25,600	20,000	12,800
CITY MANAGER DISCRETIONARY	-	25,000	10,000	25,000
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>366,463</b>	<b>415,050</b>	<b>394,113</b>	<b>401,800</b>

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET  
JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>GENERAL GOVERNMENT BUILDINGS</b>				
SALARIES & WAGES	5,659	6,000	9,000	6,000
EMPLOYEE BENEFITS	3,933	4,000	5,500	3,000
EQUIPMENT, SUPPLIES & MAINTENANCE	13,725	10,000	10,000	10,000
BUILDINGS & GROUNDS SUPPLIES	7,378	5,000	17,000	5,000
UTILITIES	-	-	3,500	3,500
TELEPHONE	477	600	1,000	800
PROFESSIONAL & TECHNICAL SERVICES	18,770	25,000	20,000	20,000
INSURANCE	6,128	6,500	7,123	7,300
LAND	-	-	-	-
BUILDING - TABERNACLE	59,096	143,000	220,000	25,000
IMPROVEMENTS OTHER THAN BUILDINGS	-	1,000	500	500
EQUIPMENT	-	10,000	-	-
<b>TOTAL GENERAL GOV. BLDG EXPENSES</b>	115,166	211,100	293,623	81,100

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>ELECTIONS</b>				
SALARIES & WAGES	-	-	-	-
TEMPORARY EMPLOYEES	5,435	-	-	8,000
EMPLOYEE BENEFITS	-	-	-	-
PUBLIC NOTICES	1,268	-	-	1,500
SPECIAL SUPPLIES	2,975	-	-	4,000
MISCELLANEOUS	52	-	-	200
<b>TOTAL ELECTIONS EXPENSES</b>	<b>9,730</b>	<b>-</b>	<b>-</b>	<b>13,700</b>

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET  
JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>BUILDING DEPARTMENT</b>				
SALARIES & WAGES	97,195	99,200	102,000	102,350
EMPLOYEE BENEFITS	37,398	49,900	43,000	51,900
UNEMPLOYMENT	8,575	-	-	-
UNIFORM ALLOWANCE	125	400	400	400
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	427	1,600	1,600	1,600
TRAVEL	907	1,500	1,400	1,500
OFFICE SUPPLIES	2,141	2,000	1,900	2,000
EQUIPMENT MAINTENANCE	784	750	1,600	2,000
UTILITIES	1,354	1,700	1,700	1,700
TELEPHONE	1,452	1,700	2,200	2,000
GASOLINE	546	1,200	1,100	1,200
PROFESSIONAL SERVICES	7,720	10,000	9,500	12,000
TRAINING	575	1,000	900	1,000
SPECIAL SUPPLIES	186	750	500	750
INSURANCE	2,898	3,200	2,969	3,200
EQUIPMENT	-	3,560	5,500	12,500
<b>TOTAL BUILDING DEPARTMENT EXPENSES</b>	<b>162,283</b>	<b>178,460</b>	<b>176,269</b>	<b>196,100</b>

## HEBER CITY CORPORATION

### FINAL OPERATING BUDGET

JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>PLANNING COMMISSION</b>				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	3,400	6,000	2,500	5,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	500	200	500
PUBLIC NOTICES	102	500	500	500
OFFICE SUPPLIES	19	500	200	500
PROFESSIONAL SERVICES	7,659	15,000	16,000	17,500
TRAINING	281	750	600	750
SPECIAL SUPPLIES	16	500	200	500
EQUIPMENT	-	-	-	-
<b>TOTAL PLANNING COMMISSION EXPENSES</b>	<b>11,477</b>	<b>23,750</b>	<b>20,200</b>	<b>25,250</b>

**HEBER CITY CORPORATION**

## FINAL OPERATING BUDGET

JULY 1, 2013 - JUNE 30, 2014

<b>General Fund Expenses</b>	<b>11-12 ACTUAL EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>	<b>12-13 ESTIMATED EXPENSE</b>	<b>13-14 BUDGETED EXPENSE</b>
<b>PLANNING DEPARTMENT</b>				
SALARIES & WAGES	131,871	148,000	154,000	155,400
EMPLOYEE BENEFITS	57,815	77,900	71,000	75,350
UNIFORM ALLOWANCE	113	-	-	250
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	556	1,200	1,400	1,500
TRAVEL	1,398	1,500	1,300	2,000
OFFICE SUPPLIES	2,785	4,000	3,000	4,000
EQUIPMENT MAINTENANCE	780	750	1,600	1,500
UTILITIES	1,358	1,750	1,800	1,800
TELEPHONE	1,471	1,700	3,000	2,000
GASOLINE	499	400	650	900
PROFESSIONAL SERVICES	1,766	3,000	2,000	11,500
TRAINING	703	1,400	1,400	2,000
SPECIAL SUPPLIES	4,661	2,000	1,500	2,000
INSURANCE	3,515	3,650	3,701	3,900
EQUIPMENT	-	8,620	8,500	4,000
<b>TOTAL PLANNING DEPARTMENT EXPENSES</b>	<b>209,291</b>	<b>255,870</b>	<b>254,851</b>	<b>268,100</b>

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET  
JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>POLICE DEPARTMENT</b>				
SALARIES & WAGES	919,586	975,500	1,075,000	1,037,300
EMPLOYEE BENEFITS	436,811	576,000	525,000	621,200
UNIFORM ALLOWANCE	13,355	20,400	20,000	16,000
UNEMPLOYMENT	-	1,000	-	-
SALARIES LIQUOR LAW ENFORCEMENT	6,513	18,500	18,409	18,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,916	3,500	3,000	5,500
PUBLIC NOTICES	(125)	200	300	200
TRAVEL	5,856	5,500	5,500	14,000
OFFICE SUPPLIES	7,455	8,500	8,000	27,000
EQUIPMENT SUPPLIES & MAINTENANCE	32,058	30,000	35,000	32,000
UTILITIES	13,895	16,500	18,000	36,000
TELEPHONE	19,972	21,500	18,000	-
GASOLINE	44,454	43,000	47,000	47,000
TRAINING	4,829	7,500	7,000	-
STATE ALCOHOL MONEY	-	-	-	-
PROFESSIONAL SERVICES - OTHER	3,540	4,000	4,500	8,000
SPECIAL RESPONSE UNIT	1,217	-	-	-
MINI GRANT - HEALTH DEPARTMENT	57	-	-	-
SPECIAL GRANT	-	-	-	-
SPECIAL SUPPLIES	12,471	17,000	15,000	-
INSURANCE	41,709	43,500	44,134	45,000
JAIL / DISPATCH	75,250	93,000	93,000	94,600
MISCELLANEOUS	1,667	2,000	1,800	-
BUILDING	38,588	10,000	5,000	10,000
EQUIPMENT	38,848	102,500	102,500	39,650
<b>TOTAL POLICE DEPARTMENT EXPENSES</b>	<b>1,719,922</b>	<b>1,999,600</b>	<b>2,046,143</b>	<b>2,051,950</b>

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET  
JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>ANIMAL SERVICE</b>				
SALARIES & WAGES	104,559	122,000	129,000	134,050
EMPLOYEE BENEFITS	38,555	65,700	50,000	86,400
UNIFORM ALLOWANCE	-	2,200	2,000	1,500
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	250	200	250
TRAVEL	867	1,250	1,300	2,250
OFFICE SUPPLIES	1,086	1,250	1,250	5,250
EQUIPMENT SUPPLIES & MAINTENANCE	4,677	4,500	3,500	3,500
UTILITIES	4,605	4,500	6,200	8,600
TELEPHONE	1,776	1,700	3,300	-
GASOLINE	7,986	7,400	9,000	9,300
PROFESSIONAL & TECHNICAL SERVICES	144	1,000	1,500	1,500
TRAINING	335	1,000	800	-
SPECIAL SUPPLIES	1,090	4,000	3,000	-
INSURANCE	4,668	4,800	5,019	5,200
MISCELLANEOUS	125	250	150	-
DISPATCH	12,162	12,500	12,500	12,725
BUILDING - DOG POUND	110	500	300	500
EQUIPMENT	3,958	36,400	37,500	46,340
<b>TOTAL ANIMAL SERVICE EXPENSES</b>	<b>186,703</b>	<b>271,200</b>	<b>266,519</b>	<b>317,365</b>

## HEBER CITY CORPORATION

### FINAL OPERATING BUDGET

JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>ROADS</b>				
SALARIES & WAGES	165,386	227,300	190,000	238,050
EMPLOYEE BENEFITS	68,239	109,000	84,000	128,800
UNIFORM ALLOWANCE	1,748	2,000	3,000	2,500
UNEMPLOYMENT	3,917	1,000	-	-
PUBLIC NOTICES	264	750	300	500
TRAVEL	661	3,000	2,000	3,000
OFFICE SUPPLIES	2,717	3,000	3,250	3,500
EQUIPMENT SUPPLIES & MAINTENANCE	50,000	45,000	30,000	45,000
BUILDINGS & GROUNDS SUPPLIES	3,984	2,000	1,300	3,000
UTILITIES	6,539	8,000	7,000	8,000
TELEPHONE	5,947	5,500	4,500	5,500
GASOLINE	15,854	28,000	20,000	25,000
PROFESSIONAL & TECHNICAL SERVICES	13,749	15,000	13,000	15,000
TRAINING	890	2,000	2,000	2,000
STREET LIGHTS	650	2,500	2,000	2,500
SPECIAL SUPPLIES	82,938	90,000	75,000	90,000
ROAD MAINTENANCE & CONSTRUCTION	2,610	-	-	-
INSURANCE	28,267	30,000	31,000	31,500
MISCELLANEOUS	283	1,000	450	1,000
BUILDINGS	-	-	-	1,000
CURB, GUTTER & SIDEWALK	-	-	-	-
EQUIPMENT	14,073	37,800	37,000	44,425
<b>TOTAL ROAD EXPENSES</b>	<b>468,716</b>	<b>612,850</b>	<b>505,800</b>	<b>650,275</b>

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>FLOOD CONTROL &amp; IRRIGATION</b>				
SALARIES & WAGES	62,662	-	-	-
EMPLOYEE BENEFITS	22,783	-	-	-
UNIFORM ALLOWANCE	(38)	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-
PUBLIC NOTICES	-	-	-	-
TRAVEL	-	-	-	-
EQUIPMENT SUPPLIES & MAINTENANCE	3,517	-	-	-
UTILITIES	13	-	-	-
TELEPHONE	-	-	-	-
GASOLINE	-	-	-	-
PROFESSIONAL & TECHNICAL SERVICES	36,135	-	-	-
TRAINING	-	-	-	-
SPECIAL SUPPLIES	15,918	-	-	-
INSURANCE	-	-	-	-
MISCELLANEOUS	219	-	-	-
EQUIPMENT	3,376	-	-	-
<b>TOTAL FLOOD CONTROL EXPENSES</b>	144,585	-	-	-

## HEBER CITY CORPORATION

### FINAL OPERATING BUDGET

JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>PARKS</b>				
SALARIES & WAGES	88,291	102,150	103,000	107,500
SALARIES & WAGES (PART TIME)	-	-	-	-
EMPLOYEE BENEFITS	31,779	41,200	38,000	48,600
UNIFORM ALLOWANCE	1,558	1,800	1,600	1,800
UNEMPLOYMENT	1,527	2,000	-	1,000
TRAVEL	317	1,200	1,100	1,200
EQUIPMENT, SUPPLIES & MAINTENANCE	6,286	5,500	4,500	5,500
BUILDINGS & GROUNDS SUPPLIES	3,341	4,000	4,000	4,200
UTILITIES	2,018	1,800	2,400	2,200
TELEPHONE	831	900	1,500	1,240
GASOLINE	6,077	7,000	7,000	7,000
PROFESSIONAL & TECHNICAL SERVICES	238	2,000	1,000	2,000
SPECIAL SUPPLIES	10,795	13,000	11,000	13,000
INSURANCE	5,156	5,300	5,414	5,600
MISCELLANEOUS	223	800	200	750
BUILDING	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	-	250	300
EQUIPMENT	13,891	69,900	60,000	43,000
<b>TOTAL PARKS EXPENSES</b>	<b>172,328</b>	<b>258,550</b>	<b>240,964</b>	<b>244,890</b>

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET  
JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>CEMETERY</b>				
SALARIES & WAGES	100,192	119,900	118,000	126,000
EMPLOYEE BENEFITS	39,350	50,950	48,000	58,850
UNIFORM ALLOWANCE	1,883	1,800	1,600	1,800
UNEMPLOYMENT	1,527	2,000	-	1,000
PUBLIC NOTICES	248	400	200	400
TRAVEL	317	1,200	1,100	1,200
OFFICE SUPPLIES	1,310	1,400	1,000	1,400
EQUIPMENT, SUPPLIES & MAINTENANCE	6,767	6,500	8,000	7,500
BUILDINGS & GROUNDS SUPPLIES	2,434	4,000	3,500	4,000
UTILITIES	7,211	7,500	8,400	8,500
TELEPHONE	1,244	1,350	1,750	1,500
GASOLINE	6,748	7,000	7,000	7,000
PROFESSIONAL & TECHNICAL SERVICES	243	2,500	2,500	2,500
SPECIAL SUPPLIES	13,375	15,500	12,000	15,500
INSURANCE	7,089	7,200	7,453	7,600
BUILDING - CEMETERY EXPANSION	19	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	-	9,000	380,000
EQUIPMENT	14,290	37,900	38,000	20,250
<b>TOTAL CEMETERY EXPENSES</b>	<b>204,247</b>	<b>267,100</b>	<b>267,503</b>	<b>645,000</b>

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>AIRPORT</b>				
SALARIES & WAGES	25,695	33,500	30,000	32,550
TEMPORARY EMPLOYEES	-		-	-
EMPLOYEE BENEFITS	12,540	11,250	10,000	11,350
TRAVEL	-	-	-	1,000
OFFICE SUPPLIES	2	-	350	400
UTILITIES	5,292	7,500	6,000	6,200
TELEPHONE	1,424	3,000	2,250	2,500
PROFESSIONAL SERVICES	5,427	10,000	2,500	10,000
SPECIAL SUPPLIES	8,485	10,000	9,000	10,000
INSURANCE	3,780	5,000	4,041	4,500
BUILDING - RENT	-	-	100	300
IMPROVEMENT OTHER THAN BUILDINGS	-	1,000	250	1,000
EQUIPMENT	-	9,400	9,000	10,000
<b>TOTAL AIRPORT EXPENSES</b>	<b>62,645</b>	<b>90,650</b>	<b>73,491</b>	<b>89,800</b>

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2013 - JUNE 30, 2014

General Fund Expenses	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
<b>TRANSFERS TO OTHER FUNDS/GOVTS.</b>				
CONTRIBUTIONS TO OTHER FUNDS	660,000	-	225,000	100,000
CONTRIBUTIONS TO OTHER GOVTS.	-	-	-	-
<b>TOTAL TRANSFER EXPENSES</b>	660,000	-	225,000	100,000

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - DEBT SERVICE FUND**  
**JULY 1, 2013 - JUNE 30, 2014**

<b>DEBT SERVICE FUND REVENUE</b>	<b>11-12 ACTUAL REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>	<b>12-13 ESTIMATED REVENUE</b>	<b>13-14 BUDGETED REVENUE</b>
INTEREST	209	-	240	200
SID PAYMENTS	67,887	-	-	-
SID INTEREST PAYMENTS	-	-	-	-
CONTRIBUTIONS FROM SURPLUS	-	1,717	1,477	1,518
CONTRIBUTIONS - OTHER FUNDS	681,282	292,928	292,928	293,269
<b>TOTAL REVENUE</b>	<b>749,378</b>	<b>294,645</b>	<b>294,645</b>	<b>294,987</b>
<b>DEBT SERVICE FUND EXPENSES</b>	<b>11-12 ACTUAL EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>	<b>12-13 ESTIMATED EXPENSE</b>	<b>13-14 BUDGETED EXPENSE</b>
BOND PRINCIPAL	660,000	272,000	272,000	276,000
OTHER DEBT PRINCIPAL	65,890	1,560	1,560	1,609
INTEREST ON BONDS	27,358	20,928	20,928	17,270
INTEREST ON LEASES	209	157	157	108
PAYING AGENTS FEES	2,000	-	-	-
<b>TOTAL DEBT SERVICE EXPENSES</b>	<b>755,457</b>	<b>294,645</b>	<b>294,645</b>	<b>294,987</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(6,079)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HEBER CITY CORPORATION**

FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - AIRPORT

JULY 1, 2013 - JUNE 30, 2014

<b>CAPITAL IMP. - AIRPORT REVENUE</b>	<b>11-12 ACTUAL REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>	<b>12-13 ESTIMATED REVENUE</b>	<b>13-14 BUDGETED REVENUE</b>
FEDERAL GRANTS	342,647	300,000	98,000	4,274,180
STATE GRANTS	37,806	14,943	84,000	203,850
INTEREST INCOME	(116)	50	450	1,000
MISCELLANEOUS INCOME	1,146	1,000	3,521	1,000
SALE OF HANGARS	-	-	-	-
CONTRIBUTIONS - AIRPORT SURPLUS	-	-	225,000	219,970
CONTRIBUTIONS FROM SURPLUS	25,000	13,893	-	-
<b>TOTAL CAPITAL IMPROVEMENT REVENUE</b>	<b>406,483</b>	<b>329,886</b>	<b>410,971</b>	<b>4,700,000</b>
<b>CAPITAL IMP. - AIRPORT EXPENSES</b>	<b>11-12 ACTUAL EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>	<b>12-13 ESTIMATED EXPENSE</b>	<b>13-14 BUDGETED EXPENSE</b>
PROFESSIONAL SERVICES	269,622	329,886	135,000	200,000
SPECIAL SUPPLIES	-	-	75,000	-
TRANSFER TO GENERAL FUND	-	-	-	-
BUILDINGS & IMPROVEMENTS	131,504	-	-	4,500,000
<b>TOTAL CAPITAL IMPROVEMENT EXPENSES</b>	<b>401,126</b>	<b>329,886</b>	<b>210,000</b>	<b>4,700,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>5,357</b>	<b>-</b>	<b>200,971</b>	<b>-</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - CAPITAL PROJECTS**  
**JULY 1, 2013 - JUNE 30, 2014**

<b>CAPITAL IMP. - CAPITAL PROJECTS</b>	<b>11-12 ACTUAL REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>	<b>12-13 ESTIMATED REVENUE</b>	<b>13-14 BUDGETED REVENUE</b>
INTEREST INCOME	9,926	12,000	10,800	8,000
CONTRIBUTIONS - OTHER FUNDS	-	-	-	-
CONTRIBUTIONS FROM SURPLUS	575,000	617,000	339,200	721,000
<b>TOTAL CAPITAL PROJECTS REVENUE</b>	<b>584,926</b>	<b>629,000</b>	<b>350,000</b>	<b>729,000</b>
<b>CAPITAL PROJECTS - EXPENSES</b>	<b>11-12 ACTUAL EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>	<b>12-13 ESTIMATED EXPENSE</b>	<b>13-14 BUDGETED EXPENSE</b>
PUBLIC NOTICES	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-
TRANSFER TO OTHER FUNDS	58,000	-	-	100,000
IMPROVEMENTS OTHER THAN BUILDINGS	87,584	629,000	350,000	629,000
<b>TOTAL CAPITAL PROJECT EXPENSES</b>	<b>145,584</b>	<b>629,000</b>	<b>350,000</b>	<b>729,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>439,342</b>	<b>-</b>	<b>-</b>	<b>-</b>

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - IND. PARK

JULY 1, 2013 - JUNE 30, 2014

INDUSTRIAL PARK - REVENUES	11-12 ACTUAL REVENUE	12-13 BUDGETED REVENUE	12-13 ESTIMATED REVENUE	13-14 BUDGETED REVENUE
INTEREST EARNINGS	2,432	2,400	2,050	3,300
LAND SALES	-	-	147,000	-
CONTRIBUTIONS - OTHER FUNDS	-	-	-	-
<b>TOTAL INDUSTRIAL PARK REVENUE</b>	<b>2,432</b>	<b>2,400</b>	<b>149,050</b>	<b>3,300</b>
INDUSTRIAL PARK - EXPENSES	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
SPECIAL SUPPLIES	-	-	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
<b>TOTAL INDUSTRIAL PARK EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>2,432</b>	<b>2,400</b>	<b>149,050</b>	<b>3,300</b>

## HEBER CITY CORPORATION

### FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - STORM WATER

JULY 1, 2013 - JUNE 30, 2014

STORM WATER - REVENUES	11-12 ACTUAL REVENUE	12-13 BUDGETED REVENUE	12-13 ESTIMATED REVENUE	13-14 BUDGETED REVENUE
STORM WATER	144,010	-	-	-
INTEREST EARNINGS	1,707	-	1,000	500
APPORPRIATED SURPLUS	-	-	1,600	-
<b>TOTAL STORM WATER REVENUE</b>	<b>145,717</b>	<b>-</b>	<b>2,600</b>	<b>500</b>
STORM WATER - EXPENSES	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
PROFESSIONAL FEES	4,916	-	2,000	-
SPECIAL SUPPLIES	-	-	600	-
IMPROVEMENTS OTHER THAN BUILDINGS	258,977	-	-	-
<b>TOTAL STORM WATER EXPENSES</b>	<b>263,893</b>	<b>-</b>	<b>2,600</b>	<b>-</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(118,176)</b>	<b>-</b>	<b>-</b>	<b>500</b>

## HEBER CITY CORPORATION

### FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - STREETS

JULY 1, 2013 - JUNE 30, 2014

STREETS - REVENUE	11-12 ACTUAL REVENUE	12-13 BUDGETED REVENUE	12-13 ESTIMATED REVENUE	13-14 BUDGETED REVENUE
STREET IMPACT FEE	455,539	120,000	240,000	200,000
INTEREST EARNINGS	10,963	9,000	13,500	11,000
CONTRIBUTIONS FROM OTHER FUNDS	167,209	-	90,000	80,000
CONTRIBUTIONS - FUND SURPLUS	-	340,000	118,500	102,000
<b>TOTAL STREET REVENUE</b>	<b>633,711</b>	<b>469,000</b>	<b>462,000</b>	<b>393,000</b>
STREET - EXPENSES	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
PROFESSIONAL & TECHNICAL SERVICES	70	-	2,000	-
IMPROVEMENTS OTHER THAN BUILDINGS	182,408	469,000	460,000	393,000
<b>TOTAL STREET EXPENSES</b>	<b>182,478</b>	<b>469,000</b>	<b>462,000</b>	<b>393,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>451,233</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - PARKS**  
**JULY 1, 2013 - JUNE 30, 2014**

<b>PARKS - REVENUES</b>	<b>11-12 ACTUAL REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>	<b>12-13 ESTIMATED REVENUE</b>	<b>13-14 BUDGETED REVENUE</b>
PARK IMPACT FEE	112,586	35,000	45,000	40,000
INTEREST EARNINGS	2,183	1,200	1,600	1,500
STATE GRANT	-	-	-	-
APPORPRIATED SURPLUS	-	104,800	96,400	-
<b>TOTAL PARKS REVENUE</b>	<b>114,769</b>	<b>141,000</b>	<b>143,000</b>	<b>41,500</b>
<b>PARKS - EXPENSES</b>	<b>11-12 ACTUAL EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>	<b>12-13 ESTIMATED EXPENSE</b>	<b>13-14 BUDGETED EXPENSE</b>
PROFESSIONAL & TECHNICAL SERVICES	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	51,414	141,000	143,000	4,000
<b>TOTAL PARK EXPENSES</b>	<b>51,414</b>	<b>141,000</b>	<b>143,000</b>	<b>4,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>63,355</b>	<b>-</b>	<b>-</b>	<b>37,500</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - TRANSPORTATION TAX FUND**  
**JULY 1, 2013 - JUNE 30, 2014**

<b>TRANSPORTATION TAX - REVENUE</b>	<b>11-12 ACTUAL REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>	<b>12-13 ESTIMATED REVENUE</b>	<b>13-14 BUDGETED REVENUE</b>
TRANSPORTATION SALES TAX	448,448	430,000	450,000	460,000
INTEREST EARNINGS	2,625	2,500	1,000	1,000
APPORPRIATED SURPLUS	-	-	-	-
<b>TOTAL STREET REVENUE</b>	<b>451,073</b>	<b>432,500</b>	<b>451,000</b>	<b>461,000</b>
<b>TRANSPORTATION TAX - EXPENSES</b>	<b>11-12 ACTUAL EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>	<b>12-13 ESTIMATED EXPENSE</b>	<b>13-14 BUDGETED EXPENSE</b>
PROFESSIONAL & TECHNICAL SERVICES	1,277	-	-	-
ROAD MAINTENANCE & CONSTRUCTION	1,639,018	242,000	260,000	195,200
TRANSFER TO STREET IMPACT FEES	167,209	75,000	90,000	80,000
<b>TOTAL STREET EXPENSES</b>	<b>1,807,504</b>	<b>317,000</b>	<b>350,000</b>	<b>275,200</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(1,356,431)</b>	<b>115,500</b>	<b>101,000</b>	<b>185,800</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - CLASS C ROAD FUNDS**  
**JULY 1, 2013 - JUNE 30, 2014**

<b>CLASS C ROAD FUND - REVENUE</b>	<b>11-12 ACTUAL REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>	<b>12-13 ESTIMATED REVENUE</b>	<b>13-14 BUDGETED REVENUE</b>
CLASS C ROAD FUND ALLOTMENT	424,396	420,000	410,000	425,000
INTEREST EARNINGS	4,660	4,000	6,000	5,000
BOND PROCEEDS	1,400,000	-	-	-
APPORPRIATED SURPLUS	-	-	-	113,269
<b>TOTAL STREET REVENUE</b>	<b>1,829,056</b>	<b>424,000</b>	<b>416,000</b>	<b>543,269</b>
<b>CLASS C ROAD FUND - EXPENSES</b>	<b>11-12 ACTUAL EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>	<b>12-13 ESTIMATED EXPENSE</b>	<b>13-14 BUDGETED EXPENSE</b>
PROFESSIONAL & TECHNICAL SERVICES	22,725	-	-	-
EQUIPMENT / ROAD CONSTRUCTION	1,370,776	115,000	120,000	250,000
TRANSFER TO DEBT SERVICE	563,282	292,928	292,928	293,269
<b>TOTAL STREET EXPENSES</b>	<b>1,956,783</b>	<b>407,928</b>	<b>412,928</b>	<b>543,269</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(127,727)</b>	<b>16,072</b>	<b>3,072</b>	<b>-</b>

**HEBER CITY CORPORATION**  
 FINAL OPERATING BUDGET  
 JULY 1, 2013 - JUNE 30, 2014

WATER FUND REVENUE	11-12 ACTUAL REVENUE	12-13 BUDGETED REVENUE	12-13 ESTIMATED REVENUE	13-14 BUDGETED REVENUE
INTEREST INCOME	22,366	12,000	16,000	8,000
METER DEPOSITS	2,000	-	-	-
PENALTY - LATE FEES	18,492	14,000	16,000	14,000
METERED WATER SALES	998,422	994,500	985,000	1,130,000
IMPACT FEES - WATER	565,316	100,000	275,000	220,000
HOOK-UP FEES	23,019	7,000	21,000	22,500
DELINQUENT ACCOUNT RECONNECT FEE	11,325	9,000	9,000	8,000
CHANGE OF OWNERSHIP FEE	1,750	2,000	1,000	1,000
PRESSURIZED IRRIGATION SALES	198,033	208,075	204,000	245,000
IMPACT FEES - PRESSURIZED IRRIGATION	89,672	-	50,000	35,000
CDBG GRANT	150,000	-	-	-
CONTRIBUTIONS FROM OTHER FUNDS	-	500	-	-
DEVELOPER CONTRIBUTIONS	394,360	-	-	-
BOND PROCEEDS	-	-	-	1,300,000
MISCELLANEOUS REVENUE	1,846	116,000	81,000	35,000
<b>TOTAL WATER REVENUE</b>	<b>2,476,601</b>	<b>1,463,075</b>	<b>1,658,000</b>	<b>3,018,500</b>
WATER FUND EXPENSES	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED REVENUE
SALARIES & WAGES	443,707	444,500	520,000	467,000
EMPLOYEE BENEFITS	171,487	219,950	225,000	240,150
UNIFORM ALLOWANCE	1,702	2,700	4,000	4,000
UNEMPLOYMENT	3,917	2,000	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,395	1,700	1,900	1,900
PUBLIC NOTICES	33	400	200	200
TRAVEL	1,261	5,000	4,500	4,500
OFFICE SUPPLIES	4,733	7,500	7,000	7,000
EQUIPMENT SUPPLIES & MAINTENANCE	43,920	30,000	33,000	34,000
BUILDINGS & GROUNDS	10,399	14,000	18,000	15,000
UTILITIES	89,909	92,500	100,000	105,000
TELEPHONE	6,529	7,000	6,500	6,500
GASOLINE	15,854	20,000	21,000	22,000
PROFESSIONAL & TECHNICAL SERVICES	94,472	85,000	90,000	80,000
TRAINING	1,070	4,000	3,800	4,000
SPECIAL SUPPLIES	92,779	130,000	125,000	130,000
INSURANCE	32,412	33,500	33,876	36,000
INTEREST	-	-	-	30,000
MISCELLANEOUS	2,653	1,000	3,000	4,000
DEPRECIATION	548,456	545,000	580,000	590,000
BUILDING	-	1,000	500	1,000
IMPROVEMENTS OTHER THAN BUILDINGS	-	1,000	500	2,000
EQUIPMENT	14,785	10,000	18,000	20,000
CONTRIBUTIONS TO OTHER FUNDS	-	-	-	-
<b>TOTAL WATER EXPENSES</b>	<b>1,581,473</b>	<b>1,657,750</b>	<b>1,795,776</b>	<b>1,804,250</b>

## HEBER CITY CORPORATION

FINAL OPERATING BUDGET  
JULY 1, 2013 - JUNE 30, 2014

SEWER FUND REVENUE	11-12 ACTUAL REVENUE	12-13 BUDGETED REVENUE	12-13 ESTIMATED REVENUE	13-14 BUDGETED REVENUE
INTEREST INCOME	19,421	14,000	16,000	11,000
PENALTY - LATE FEES	9,899	12,000	13,000	14,000
HOOK-UPS FEES	7,673	2,500	4,000	3,500
SEWER IMPACT FEES	284,697	85,000	140,000	130,000
RENTS & MISCELLANEOUS	-	-	-	-
PROFIT (LOSS) ON SALE OF FIXED ASSETS	-	-	-	-
SEWER SERVICE CHARGES	862,072	890,000	860,000	876,000
DEVELOPERS CONTRIBUTIONS	238,858	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
<b>TOTAL SEWER REVENUE</b>	<b>1,422,620</b>	<b>1,003,500</b>	<b>1,033,000</b>	<b>1,034,500</b>
SEWER FUND EXPENSES	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED REVENUE
SALARIES & WAGES	190,039	271,000	225,000	311,900
EMPLOYEE BENEFITS	78,596	138,500	110,000	168,000
UNIFORM ALLOWANCE	1,784	2,000	3,500	3,500
UNEMPLOYMENT	3,917	2,000	-	-
PUBLIC NOTICES	241	250	-	-
TRAVEL	1,261	4,000	2,000	2,000
OFFICE SUPPLIES	4,720	5,000	5,000	5,500
EQUIPMENT SUPPLIES & MAINTENANCE	11,754	17,500	17,500	21,000
BUILDINGS & GROUNDS	2,684	2,000	1,000	1,000
UTILITIES	5,828	7,500	7,000	6,500
TELEPHONE	6,179	6,200	6,200	6,500
GASOLINE	17,358	22,000	16,000	16,500
PROFESSIONAL & TECHNICAL SERVICES	53,282	40,000	38,000	42,000
TRAINING	574	1,500	1,000	1,000
SPECIAL SUPPLIES	22,925	22,500	15,000	15,000
INSURANCE	34,523	35,500	34,045	36,000
MISCELLANEOUS	3,230	1,000	4,500	4,800
DEPRECIATION	320,506	330,000	332,000	350,000
BUILDING	-	2,000	500	1,000
EQUIPMENT	11,841	10,000	12,000	14,000
OPERATING CHARGES H.V.S.S.D.	310,772	310,000	320,000	330,000
CONTRIBUTIONS TO OTHER FUNDS	-	-	-	-
<b>TOTAL SEWER EXPENSES</b>	<b>1,082,014</b>	<b>1,230,450</b>	<b>1,150,245</b>	<b>1,336,200</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - AIRPORT HANGAR FUND**  
**JULY 1, 2013 - JUNE 30, 2014**

<b>HANGAR - REVENUE</b>	<b>11-12 ACTUAL REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>	<b>12-13 ESTIMATED REVENUE</b>	<b>13-14 BUDGETED REVENUE</b>
HANGAR SALES	-	270,000	496,000	248,000
HANGAR LEASE INCOME	37,473	30,000	42,000	20,000
INTEREST INCOME	271	300	600	500
APPROPRIATED SURPLUS	-	-	-	-
<b>TOTAL HANGAR REVENUE</b>	<b>37,744</b>	<b>300,300</b>	<b>538,600</b>	<b>268,500</b>
<b>HANGAR - EXPENSE</b>	<b>11-12 ACTUAL EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>	<b>12-13 ESTIMATED EXPENSE</b>	<b>13-14 BUDGETED EXPENSE</b>
INTEREST EXPENSE	7,772	8,000	6,000	3,500
UTILITIES	-	250	50	50
COST OF SALES	13,360	206,000	425,000	220,000
PROFESSIONAL SERVICES	-	9,450	8,000	4,000
SPECIAL SUPPLIES	12	2,000	250	250
INSURANCE	591	650	560	500
DEPRECIATION	11,819	12,000	11,920	12,000
TRANSFERS TO OTHER FUNDS	-	-	-	-
<b>TOTAL HANGAR EXPENSES</b>	<b>33,554</b>	<b>238,350</b>	<b>451,780</b>	<b>240,300</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>4,190</b>	<b>61,950</b>	<b>86,820</b>	<b>28,200</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - UTILITY FUND**  
**JULY 1, 2013 - JUNE 30, 2014**

UTILITY- REVENUE	11-12 ACTUAL REVENUE	12-13 BUDGETED REVENUE	12-13 ESTIMATED REVENUE	13-14 BUDGETED REVENUE
INTEREST INCOME	-	275	900	1,400
UTILITY FEES	-	225,000	218,000	218,000
<b>TOTAL HANGAR REVENUE</b>	<b>-</b>	<b>225,275</b>	<b>218,900</b>	<b>219,400</b>
UTILITY - EXPENSE	11-12 ACTUAL EXPENSE	12-13 BUDGETED EXPENSE	12-13 ESTIMATED EXPENSE	13-14 BUDGETED EXPENSE
SALARIES AND WAGES	-	67,500	55,000	72,450
EMPLOYEE BENEFITS	-	33,000	25,000	38,200
UNIFORM ALLOWANCE	-	500	1,500	1,500
BOOKS, SUBSCRIPT & MEMBERSHIPS	-	500	200	200
PUBLIC NOTICES	-	200	-	-
TRAVEL	-	500	200	200
OFFICE SUPPLIES	-	1,000	600	600
EQUIPMENT MAINTENANCE	-	6,000	8,000	6,000
UTILITIES	-	2,000	1,700	1,500
TELEPHONE	-	750	1,600	1,500
GASOLINE & OIL	-	3,000	3,000	3,400
PROFESSIONAL & TECHNICAL SERVICES	-	5,000	4,500	4,000
TRAINING	-	500	200	200
SPECIAL SUPPLIES	-	6,000	6,000	6,500
INSURANCE	-	4,000	1,000	1,200
MISCELLANEOUS	-	500	200	200
EQUIPMENT	-	15,000	10,000	12,500
<b>TOTAL HANGAR EXPENSES</b>	<b>-</b>	<b>145,950</b>	<b>118,700</b>	<b>150,150</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>-</b>	<b>79,325</b>	<b>100,200</b>	<b>69,250</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - INTERNAL SERVICE FUND**  
**JULY 1, 2013 - JUNE 30, 2014**

<b>INTERNAL SERVICE REVENUE</b>	<b>11-12 ACTUAL REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>	<b>12-13 ESTIMATED REVENUE</b>	<b>13-14 BUDGETED REVENUE</b>
CHARGES FOR EQUIPMENT USE	-	-	-	-
INTEREST INCOME	5,496	4,000	3,500	2,500
SALE OF ASSETS	-	-	7,500	-
APPROPRIATED SURPLUS	-	91,000	92,000	-
CONTRIBUTIONS FROM OTHER FUNDS	-	-	-	100,000
CONTRIBUTIONS - FUND SURPLUS	-	-	-	-
<b>TOTAL INTERNAL SERVICE FUND REVENUE</b>	<b>5,496</b>	<b>95,000</b>	<b>103,000</b>	<b>102,500</b>
<b>INTERNAL SERVICE EXPENSES</b>	<b>11-12 ACTUAL EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>	<b>12-13 ESTIMATED EXPENSE</b>	<b>13-14 BUDGETED EXPENSE</b>
INTEREST EXPENSE	-	-	-	-
DEPRECIATION	93,586	95,000	86,000	98,000
<b>TOTAL INTERNAL SERVICE FUND EXPENSES</b>	<b>93,586</b>	<b>95,000</b>	<b>86,000</b>	<b>98,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(88,090)</b>	<b>-</b>	<b>17,000</b>	<b>4,500</b>

**HEBER CITY CORPORATION**  
**FINAL OPERATING BUDGET - PERPETUAL CARE FUND**  
**JULY 1, 2013 - JUNE 30, 2014**

<b>PERPETUAL CARE - REVENUE</b>	<b>11-12 ACTUAL REVENUE</b>	<b>12-13 BUDGETED REVENUE</b>	<b>12-13 ESTIMATED REVENUE</b>	<b>13-14 BUDGETED REVENUE</b>
PERPETUAL CARE CERTIFICATES	12,698	22,500	40,000	40,000
INTEREST INCOME	1,030	1,000	1,200	800
APPROPRIATED SURPLUS	-	-	-	47,200
<b>TOTAL PERPETUAL CARE REVENUE</b>	<b>13,728</b>	<b>23,500</b>	<b>41,200</b>	<b>88,000</b>
<b>PERPETUAL CARE - EXPENSES</b>	<b>11-12 ACTUAL EXPENSE</b>	<b>12-13 BUDGETED EXPENSE</b>	<b>12-13 ESTIMATED EXPENSE</b>	<b>13-14 BUDGETED EXPENSE</b>
TRANSFER TO OTHER FUNDS	-	9,000	9,000	88,000
<b>TOTAL INTERNAL SERVICE FUND EXPENSES</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>88,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>13,728</b>	<b>14,500</b>	<b>32,200</b>	<b>-</b>

Heber City Corporation

# Consolidated Fee Schedule

June 20, 2013

## ADMINISTRATION

Service	Fee
Copies	
Black and White	\$ 0.20 per sheet
Color	\$ 0.30 per sheet
Garden Plots	\$ 40.00 (\$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
Remains Opening/Closing (Weekdays)	Resident: \$ 200.00 Non-Resident: \$ 300.00
Disinterment	\$ 1,200.00
Transfer Fee - Per Lot (Resident to Non-Resident)	\$ 100.00
Overtime Fee - Per 1/2 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)	\$ 1,000.00
Annexation Fee (over 5 acres)	\$ 1,000.00 + \$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
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 SERVICES

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	0.30%
Transient Room Tax	1%

## BUSINESS LICENSE

Service	Fee
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.	
Non-Refundable Application Filing Fee	\$ 30.00
Fire Inspection Fee	\$ 60.00
Duplicate/Replacement License	\$ 10.00
Agriculture Services	\$ 33.00
Fishing, Hunting, Trapping	\$ 33.00
Mining and Quarry	\$ 33.00
Construction Related Activities	\$ 60.00
Manufacturing Activities	\$ 110.00
Transportation, Communication, 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
Services	\$ 80.00
Home Occupations	\$ 30.00
Temporary	\$ 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

(CONTINUED)

## BUSINESS LICENSE

Service	Fee
<b>Sexually Oriented Business (SOB)</b>	
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 Fee	\$ 80.00
<b>Film Permits</b>	
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
<b>Farmer's Market</b>	
Full Season w/ electricity	\$ 125.00
Full Season w/o electricity	\$ 100.00
Weekly w/ electricity	\$ 25.00
Weekly w/o electricity	\$ 20.00
Special Event (per vendor)	\$ 25.00
Class A Restaurant Alcohol License	\$ 260.00
Class B Package Alcohol License	\$ 100.00
Class C Tavern Alcohol License	\$ 260.00
Class D Bowling Alley Alcohol License	\$ 260.00
Temporary/Single Event Alcohol License	\$ 50.00

## POLICE

Service	Fee
Finger Printing	\$ 15.00
<b>Alarms</b>	
First Two False Alarms	\$ -
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 2% next \$800,000 1% above \$1,000,000
Standard Specifications	\$ 20.00

## EXCAVATION FEES

Service	Fee
Paved Surfaces > 25 square feet	\$ 300.00 + \$1.50/s.f. for roads 0 - 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
Residential Water - Base Fee	
.75" Meter	\$ 12.50
1.0" Meter	\$ 12.50
Residential Water - Price per Thousand Gallons	
0 - 7,000	\$ 0.45
7,001 - 12,000	\$ 0.55
12,001 - 19,000	\$ 0.80
19,001 - 35,000	\$ 1.00
35,001 - 70,000	\$ 1.15
70,001 - 999,999,999	\$ 1.35
Commercial Water - Base Fee	
.75" Meter	\$ 12.50
1.0" Meter	\$ 12.50
1.5" Meter	\$ 54.89
2.0" Meter	\$ 90.22
3.0" Meter	\$ 210.33
4.0" Meter	\$ 351.63
6.0" Meter	\$ 648.37
8.0" Meter	\$ 1,128.80
10.0" Meter	\$ 1,178.80
Commercial Water - Price Per Thousand Gallons	
0 - 7,000	\$ 0.50
7,001 - 999,999,999	\$ 1.05

(CONTINUED)

## WATER/SEWER

Service	Fee
<b>Sewer</b>	
Base Rate	\$ 12.45
Base and 1 Addition	\$ 18.68
Base and 2 Additions	\$ 24.90
2 Bases and 1 Addition	\$ 31.13
Base and 3 Additions	\$ 31.13
Base and 4 Additions	\$ 37.35
2 Bases and 3 Additions	\$ 43.58
Base and 5 Additions	\$ 43.58
3 Bases and 1 Addition	\$ 43.58
Base and 6 Additions	\$ 49.80
Base and 7 Additions	\$ 56.03
4 Bases and 3 Additions	\$ 68.48
2 Bases and 10 Additions	\$ 87.15
1 Base and 15 Additions	\$ 105.83
Base and 18 Additions	\$ 124.50
Volume Charge	\$ 0.89 per thousand gallons
<b>All fees are one and a half times for non-resident accounts.</b>	
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
<b>Water Meter/Transponder and Installation</b>	
.75" Meter with Transmitter	\$ 231.00
1.0" Meter with Transmitter	\$ 327.00
1.5" Meter with Transmitter	\$ 562.00
1.5" Turbo with Integral Strainer & Test Port with Transmitter	\$ 1,013.00
2.0" Meter with Transmitter	\$ 743.00
2.0" Turbo with Integral Strainer & Test Port with Transmitter	\$ 1,144.00
2.0" Compound with Transmitter	\$ 1,955.00
3.0" Turbo with Integral Strainer & Test Port with Transmitter	\$ 1,495.00
3.0" Compound with Transmitter	\$ 2,382.00
4.0" Turbo with Integral Strainer & Test Port with Transmitter	\$ 2,091.00
4.0" Compound with Transmitter	\$ 3,609.00
6.0" Turbo with Test Port with Transmitter	\$ 3,608.00
6.0" Compound with Transmitter	\$ 5,062.00
<b>Note: If a water meter will be necked down from a 2" to a 1 1/2" or a 1 1/2" down to a 1", an additional fee of \$145.00 will be added.</b>	

## 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
Maximum Fee for Any Parcel	\$ 40.00 *

\*Parcels shall not be combined.

## IRRIGATION

Service	Fee
Ditch Irrigation	\$ 12.00 per share with \$6.00 minimum
Secondary Irrigation	
Less than 6,000 square feet	\$ 6.00
6,000 - 9,999 square feet	\$ 10.00
10,000 -14,999 square feet	\$ 15.00
15,000 - 19,999 square feet	\$ 20.00
More than 20,000 per 1K square feet	\$ 25.00

## IMPACT FEES

Service	Fee
Parks and Trails (Residential Per Lot)	\$ 485.00
Streets and Transportation (Residential Per Lot)	\$ 1,382.00
Multi Family Per Lot	\$ 839.00
Non Residential Per Trip	\$ 80.00
Culinary Water	
Residential (ERU)	\$ 2,435.00
Fee Per .75" Meter (30 gpm max flow)	\$ 2,435.00
Fee Per 1.0" Meter (50 gpm max flow)	\$ 4,330.00
Fee Per 1.5" Meter (100 gpm max flow)	\$ 9,741.00
Fee per 2" Meter (160 gpm max flow)	\$ 17,317.00
Fee per 2.5" Meter (???) Gpm max flow)	\$ 27,058.00
Fee per 3.0" Meter (350 gpm max flow)	\$ 38,964.00
Fee per 4.0" Meter (1,000 gpm max flow)	\$ 69,268.00
Pressurized Irrigation	
Residential	\$ 653.00
Non Residential per irrigated square foot	\$ 0.09
Sewer	
Fee per ERU	\$ 1,242.00

Impact Fees are adjusted January 1st 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 square feet)	20% of building permit fee
Plan Review (Detached Garage/Buildings over 1,000 square feet)	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
Building Permit	
<p><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 on the tables and formulas of the ICC.</b></p>	
<p><b>Double fees for buildings or installation without Plan Review and Permit.</b></p>	

## Contributions to Outside Agencies

Special Olympics	\$600
Citizen Emergency Response Team (CERT)	\$2,000
Cowboy Poetry	\$5,000
Children's Justice Center	\$5,000
Farmer's Market Music	\$1,000
People's Health Clinic	\$5,000
Wasatch Tourism and Development	\$25,000
Wasatch County (High School Rodeo Finals)	\$10,000
<b>Total Contributions</b>	<b>\$53,600</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.

## 2013-2014 Schedule of Compensation

### Elected Officers Base Compensation

Mayor	\$13,200	per year
Council members	\$10,800	per year

### Statutory Officers: Wage Ranges

	Per Annum	
	Minimum	Maximum
City Attorney	\$68,474	— \$97,365
Police Chief	\$68,474	— \$97,365
City Recorder	\$41,475	— \$58,635
City Treasurer	\$41,475	— \$58,635

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.