

Heber City Corporation Final Operating Budget



2014 - 2015

HEBER CITY CORPORATION
2014-2015 FINAL OPERATING BUDGET

Mayor

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Submitted by:

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HEBER CITY CORPORATION

Fiscal Year 2014 - 2015 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 2014-15. The graphs and supporting schedules represent the plan to appropriate the financial resources of Heber City. The total comprehensive budget is \$23,543,060. The purpose of this message is to highlight major changes in revenues and expenditures for the 2014-15 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:

- Construction of a Public Safety Building – The Council has engaged GSBS Architects and Hogan & Associates to design and oversee construction of a new public safety building on the Central School block. The City has obtained a \$6,700,000 loan with favorable terms from the Community Impact Board (CIB) and has set aside approximately \$1,100,000 of City funds to fund the project.
- Reinstatement of equipment charges from the Internal Service Fund to General Fund departments to set aside funds to replace General Fund vehicles.
- An ongoing commitment to increase culinary water rates to try to narrow the gap between operating revenues and expenditures.
- Overlay of the Airport runway and apron and replacement of the runway lighting system (primarily funded with FAA and UDOT Aeronautics grants).
- Widening of Daniel Road (primarily funded with Federal Small Urban Grant Monies and Road Impact Fees).
- Development of the first phase of the 38.5 acres of industrial property owned by the City near the Airport.
- Improvement of sewer capacity in northwest and northeast portions of the City.
- Improvement of the operational capabilities of the culinary water system by connecting the Valley Hills water storage tanks with other water storage facilities.
- Setting aside of \$250,000 of funds to replace the Social Hall roof.

The current budget anticipates the following hiring or increased allocation of manpower resources:

(2) Police Officers
Utility Maintenance Worker
Part-time Accounts Payable
Additional Resources in the Building Department
Additional Park/Cemetery Seasonal Worker
Increased Hours for Code Enforcement, Reserve Police Officers and contracted IT Services

The remaining unappropriated surplus of \$1,073,144 represents approximately 15.45% 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 sustained growth the City has been experiencing.

A balanced budget has been prepared for the 2014-15 budget year. Although state and local economies have significantly improved, 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 has completed the update of the Capital Facilities Plan, the 5-year Capital Improvement Plan, and rate analysis of the Water, Sewer and Utility funds which aid in the prioritization of future expenditures. Also, the budget includes funds to identify ways the City can implement technology to better serve residents. 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:

- **Property Tax:** The budget anticipates a 35% increase in property tax to allow the City to fund the debt service of the new Public Safety Building. The property tax increase will raise approximately \$283,000 in additional revenue. Property taxes were last raised in 1990.
- **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 \$100,000. This is primarily because of the large number of permits that have been or will be issued in the 2013-14 fiscal year that cannot be relied upon in the 2014-15 fiscal year. Additionally, affordable single family lot inventory is shrinking which will impact the issuance of single family dwelling permits.
- **Fine Revenue:** With the hiring of additional police officers, the City expects to dedicate additional resources to enforce traffic regulations.
- **Contributions from the Perpetual Care Fund:** \$25,000 will be transferred from the Perpetual Care Fund to cover the cost of building an equipment storage building at the Cemetery.
- **Contributions from General Fund Surplus:** The budget requires \$387,248 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 \$60,000 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, Cowboy Poetry, Children's Justice Center, Peoples Health Clinic and other miscellaneous contributions.

ADMINISTRATIVE: This budget includes \$25,000 in discretionary funds for the City Manager to address unfunded needs during the budget year. Monies have also been set aside to fund a study and fund ways to enhance the utilization of technology in providing municipal services. Funds have been allocated to all General Fund departments to implement some of the findings from the study. Software is also being acquired to automate the preparation of City Council information packets and written and audio recording of meeting minutes.

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

GENERAL GOVERNMENT BUILDINGS: Funds have been allocated to update the audio/visual capabilities of the City Council chambers and to build out needed office space in the City Office building.

POLICE: The budget includes funding for wages and equipment for two new full-time officers and additional hours for paid reserve officers. It also includes funds to acquire certified voice stress analysis and cell phone forensics equipment.

ROADS: Concrete lifting equipment to repair sidewalk is budgeted along with the shared purchase of soil screening equipment.

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 \$292,203 and \$55,000 for routine road maintenance will be appropriated from Class C Road funds. The Transportation Tax fund includes \$277,400 to help pay for sidewalk replacement (\$120,000), \$55,000 to pay for traffic and signage study of City roadways and \$20,000 to plan the widening of portions of 650 South and Southfield Road.

CEMETERY: Monies have been allocated to construct a storage building to store equipment used by the Cemetery/Park department. Two mowers are budgeted for purchase along with the shared purchase of the soil screening equipment.

PROPERTY TAX

At this time, I do not have any information from Wasatch County regarding a Certified Tax Rate for the 2014-2015 budget year. The budget reflects a property tax rate increase of approximately

35% which would increase anticipated property tax collections to approximately \$1,110,000. The Certified Tax Rate for the 2013-14 budget year is .001146. It is expected that the City Council will hold a public hearing in August, 2014 to present the proposed increase to the citizenry.

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 FAA and UDOT Aeronautics grants that will be used to overlay the runway and part of the apron/ramp area. The City anticipates receiving \$4,078,350 in FAA grants which will pay for 90.62% of the project and Heber City and the State of Utah will each be required to pay a 4.685% match.

CAPITAL PROJECTS: This budget reflects the receipt of a \$6,700,000 loan from the Community Impact Board (CIB) that will be combined with City resources to construct a new public safety building. Additionally, a budget of \$50,000 has been established to replace the playground equipment and fall zone at Eagle Park.

CAPITAL PROJECTS - STREETS: The budget allocates up to \$683,000 of Street Impact Fees to assist in the widening of Daniel Road from Heber Parkway to 2100 South. 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, 650 South, 200 South and Daniel Road.

ENTERPRISE FUND – WATER: In 2013, the City completed a rate study on culinary and secondary water. 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 7.8% rate increase in culinary water rates that would go into effect in January 2015.

Water impact fees are proposed to install two lines to connect the two Valley Hills water tanks with the rest of the culinary water system (\$849,000) and to expand the secondary water system on 300 West (\$130,000) and 900 North (\$76,000).

ENTERPRISE FUND - SEWER: The City has budgeted \$1,092,000 of sewer impact fees to install a pipeline in northwest section of the City that will facilitate additional growth in northeast Heber. The budget also includes the purchase of main line and lateral sewer cameras to aid in the maintenance and identification of problem areas within the sewer system.

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 the reestablishment of charges to be made to General Fund departments for utilization of vehicles and associated equipment. The budgeted charges proposed in this budget amount to \$164,200. Although \$164,200 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 (6)	\$ 248,667
Roads	Field Service Vehicle (1/4)	\$ 8,250
	Field Service Vehicle (1/2)	\$ 16,500
	Stainless Steel Salt Spreader	\$ 22,000
	Dump Truck Replacement (1/4)	\$ 17,500

PERPETUAL CARE: The budget proposes a transfer of \$25,000 to the General Fund to cover the cost of the equipment storage building that will be constructed at the cemetery.

OTHER MISCELLANEOUS ITEMS

SALARY INCREASES: The budget includes a 2% merit increase for employees that will be allocated by department heads in January, 2015. Additionally, the budget includes a 1.5% shift in the adopted pay scale to provide a Cost of Living Allowance (COLA) for employees that will go into effect in July, 2014. The City no longer has steps within the various pay grades which gives more flexibility to department heads as merit increases are allocated.

INSURANCE: The City and employees are jointly absorbing an 8.6% 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 7% increase in dental insurance premiums. The premium increase will be shared on an 85%/15% 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:

- Funding to further expand the pressurized irrigation system,
- Monies to expand the storage capabilities of the Public Works and Park/Cemetery buildings based on City growth,
- Adequate staffing in public works, building and planning functions,

- Replacement of the Social Hall roof that is failing,
- Monies to properly maintain City infrastructure and facilities, and
- Fully funding operating expenses (depreciation expense) in the water and sewer enterprise funds

SUMMARY

Although improving economic conditions enhance the City's ability to fund ongoing operations, the City is still required to use \$387,248 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, properly address staffing needs as growth continues while continuing to evaluate the replacement of positions that become open and develop organizational goals for fund reserve policies.

The City should also continue to enhance and develop new 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

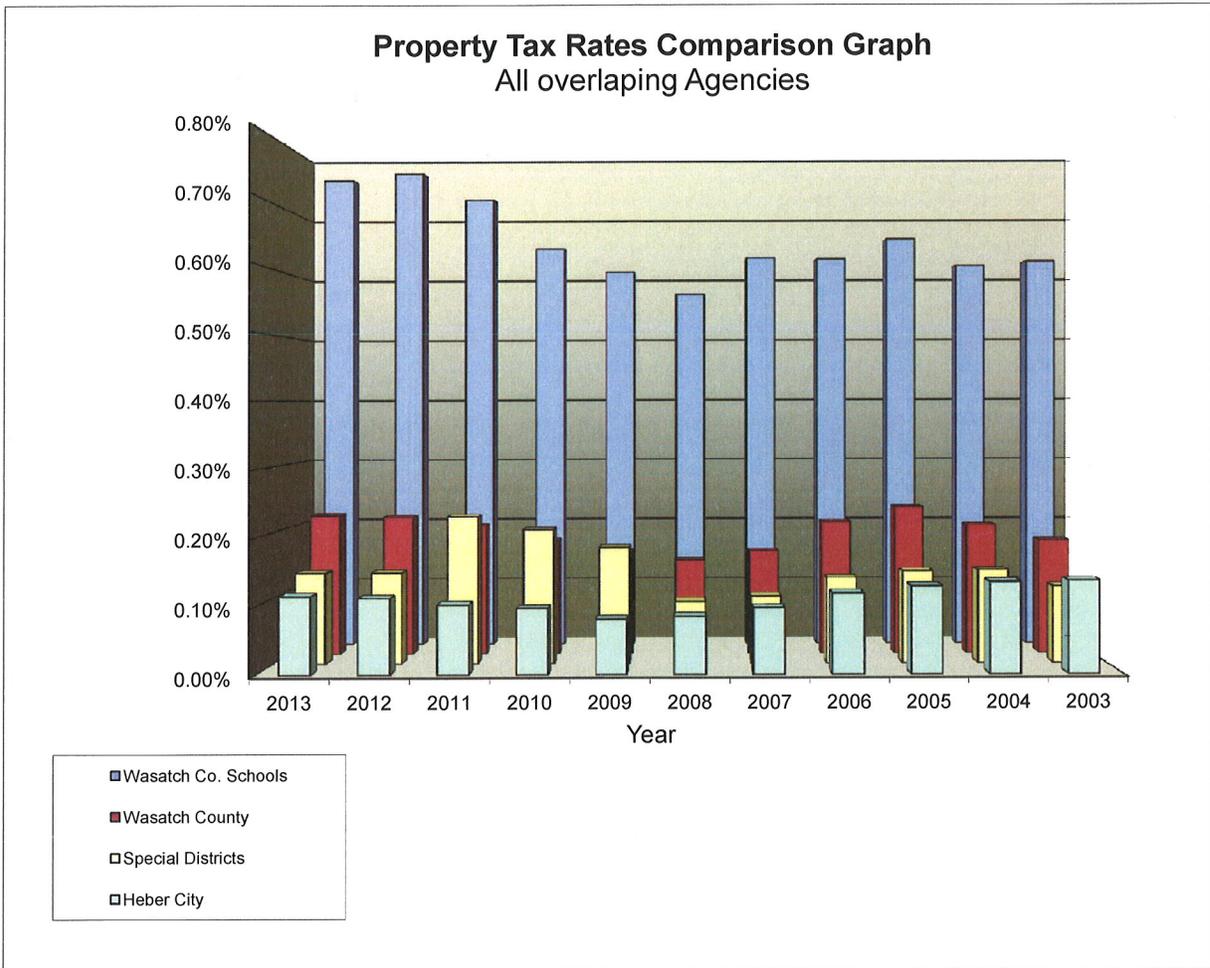
Type & Name	Total Amount Issued	Year Issued	Term	Interest Rate	7/1/2014 Principal Balance	2014-2015 Principal Payment	2014-2015 Interest Payment	Future Interest Payment
Equipment Lease Purchase (1) Police Copy Machine	7,929	2010	5 yrs	3.07%	2,508	1,659	58	10
Excise Tax Revenue Bond (1) 2011 Sales Tax Revenue	1,400,000	2011	5 yrs	1.27%-2.12%	852,000	279,000	13,203	11,661
Water Revenue Bond (1) 2013 Water Revenue Bond	900,000	2013	1-9 yrs	.90%-2.75%	900,000	107,000	15,842	64,234
Total Debt					1,754,508	387,659	29,102	75,905

Heber City

Schedule of Property Tax Rates

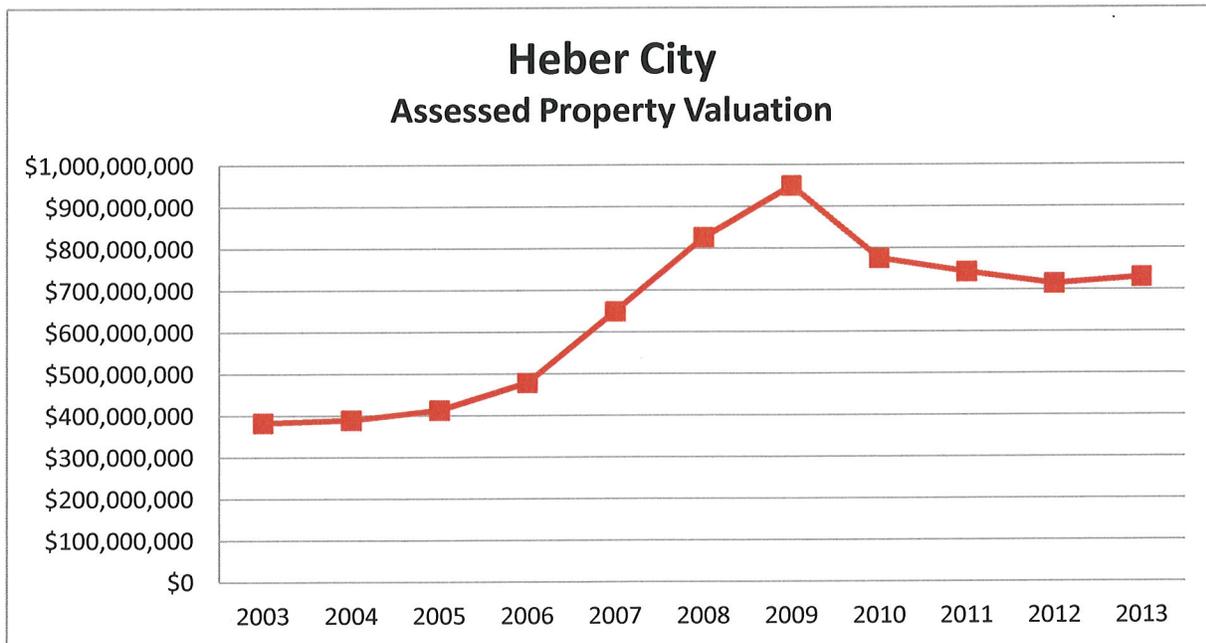
All Overlapping Government of Agencies

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Wasatch Co. Schools	0.6259%	0.6194%	0.6623%	0.6299%	0.6320%	0.5732%	0.6094%	0.6468%	0.7284%	0.7713%	0.7610%
Wasatch County	0.1773%	0.2016%	0.2305%	0.2070%	0.1610%	0.1465%	0.1598%	0.1778%	0.2018%	0.2158%	0.2181%
Special Districts	0.1168%	0.1410%	0.1397%	0.1293%	0.1021%	0.0938%	0.1762%	0.2032%	0.2236%	0.1380%	0.1374%
Heber City	0.1357%	0.1339%	0.1285%	0.1179%	0.0970%	0.0842%	0.0802%	0.0961%	0.1022%	0.1115%	0.1146%
Totals	1.0557%	1.0959%	1.1610%	1.0841%	0.9921%	0.8977%	1.0256%	1.1239%	1.2560%	1.2366%	1.2311%



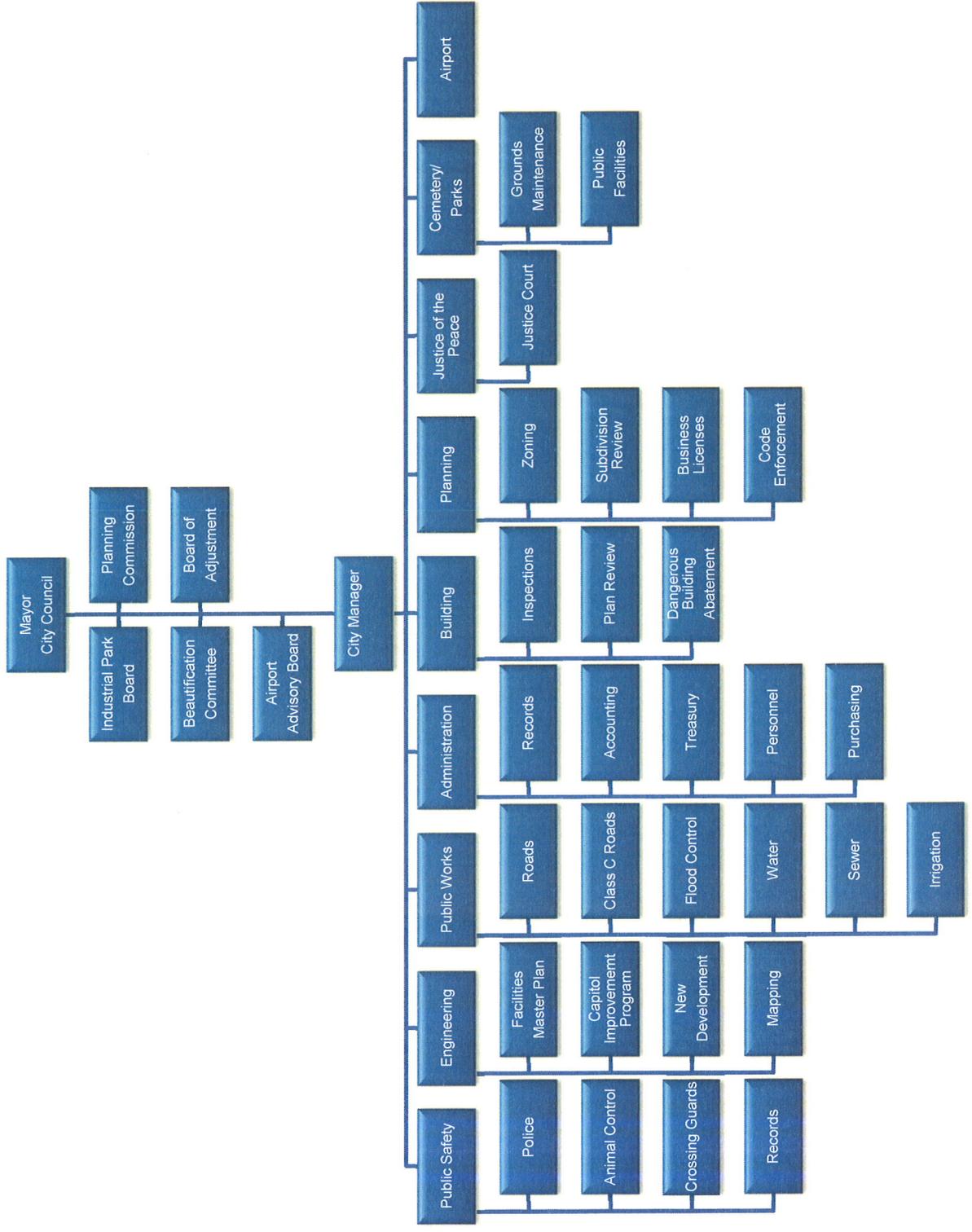
Schedule of Taxable Property Assessed Valuation

Calendar Year	Taxable Property Assessed Value
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
2013	\$729,665,674



Heber City Organization Chart

Citizens of Heber City



HEBER CITY CORPORATION
FINAL OPERATING BUDGET
JULY 1, 2014 - JUNE 30, 2015

	12-13 ACTUAL	13-14 BUDGETED	13-14 ESTIMATED	14-15 BUDGETED
TOTAL REVENUES	5,307,326	5,758,900	6,035,176	6,336,915
TOTAL EXPENSES	4,845,519	5,758,900	6,035,176	6,336,915
EXCESS REVENUES OVER EXPENDITURES	461,807	-	-	-
FUND BALANCE BEGINNING OF YEAR	1,415,304	1,197,525	1,922,663	1,460,392
APPROPRIATED SURPLUS	-	(273,100)	(462,271)	(404,668)
FUND BALANCE END OF YEAR	1,877,111	924,425	1,460,392	1,055,724
GENERAL FUND RESTRICTION	46,561	-	-	-
PREPAID EXPENSES	(1,009)	-	-	-
DEBT SERVICE RESERVE	-	-	-	-
UNRESERVED GENERAL FUND BALANCE	\$ 1,922,663	\$ 924,425	\$ 1,460,392	\$ 1,055,724

HEBER CITY CORPORATION

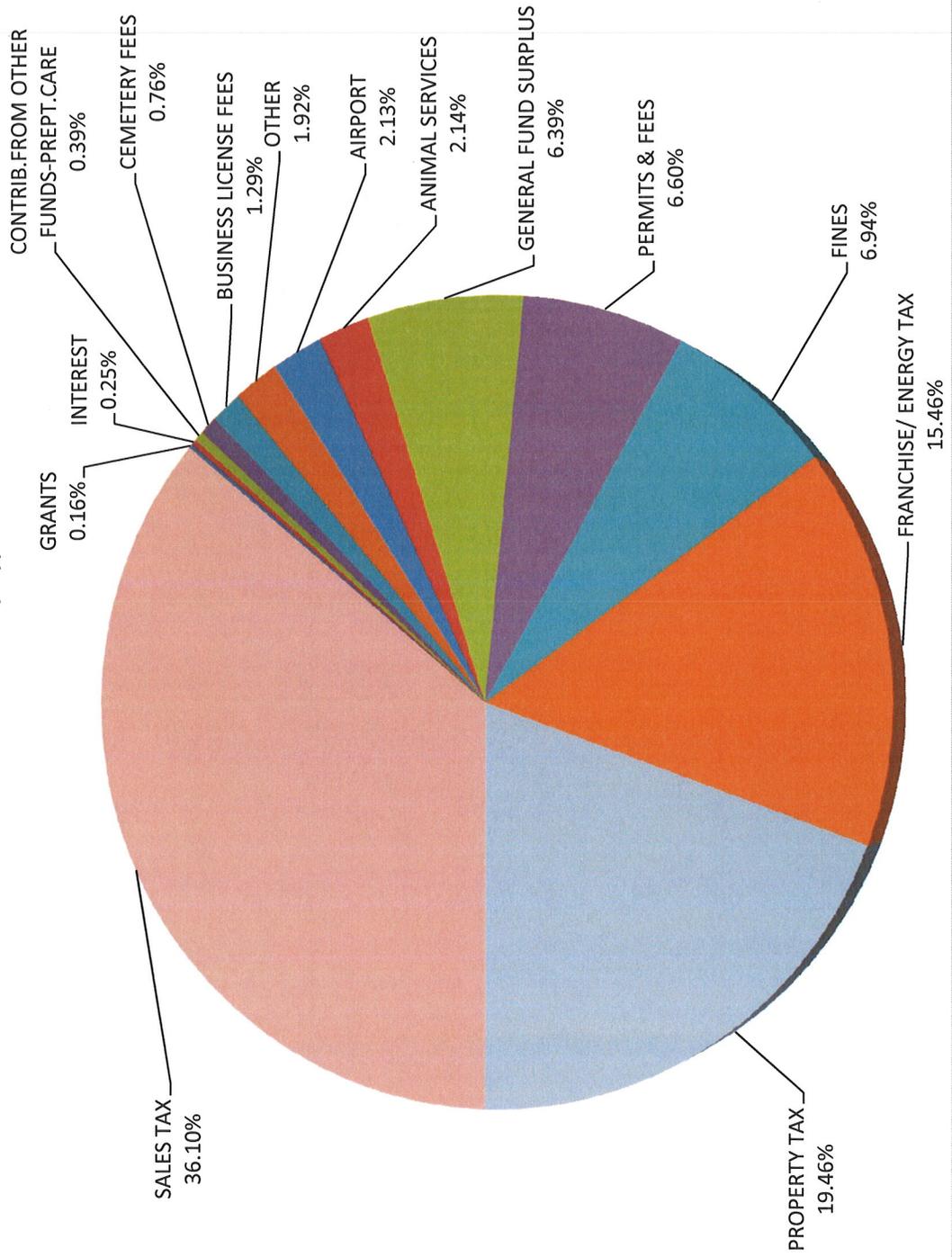
FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

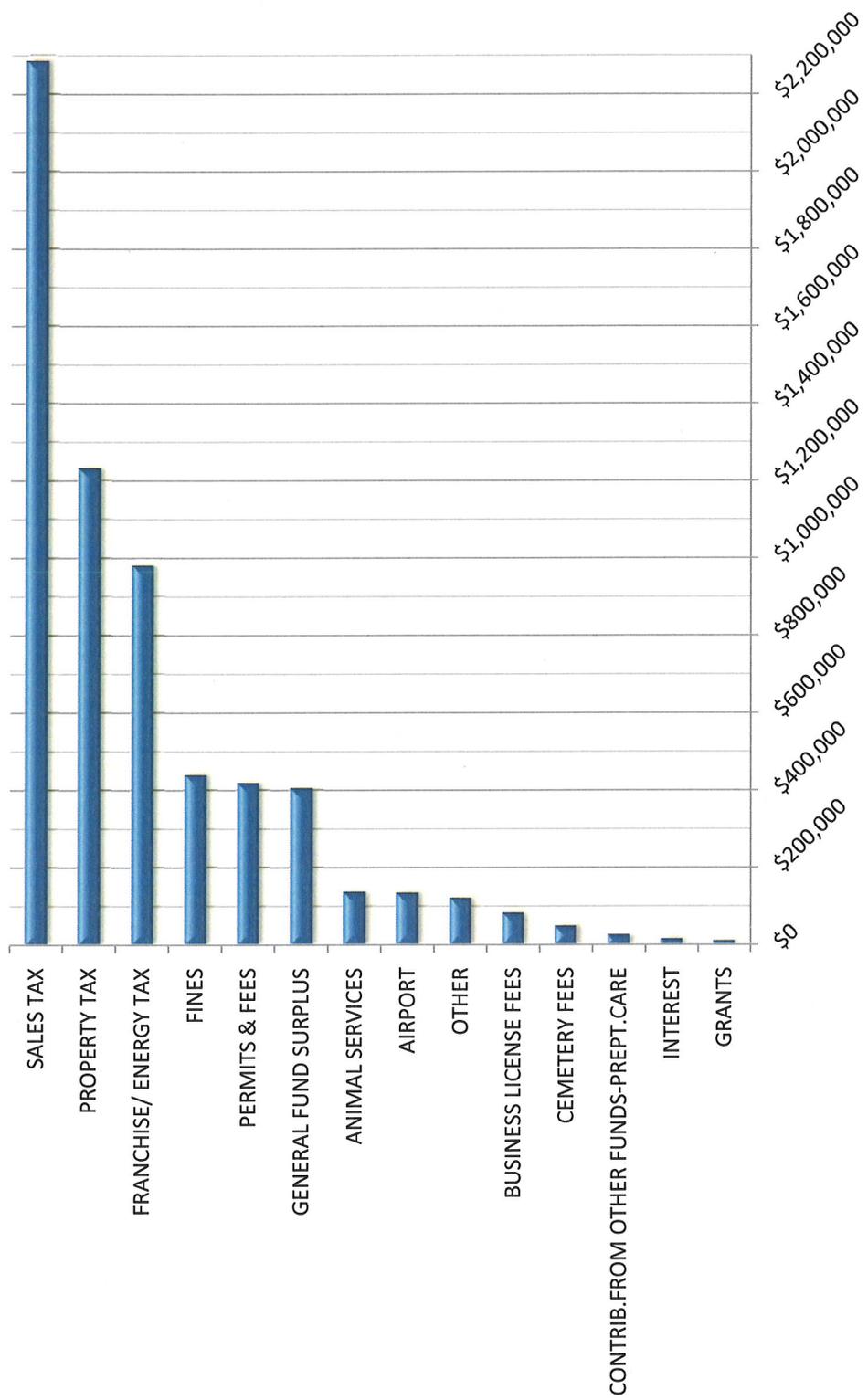
General Fund Revenue	12-13	13-14	13-14	14-15
	ACTUAL REVENUE	BUDGETED REVENUE	ESTIMATED REVENUE	BUDGETED REVENUE
PROPERTY TAXES	763,351	792,000	809,607	1,110,000
PROPERTY TAX INTEREST	3,649	2,500	2,800	3,000
PRIOR YEARS TAXES - DELINQUENT	60,346	27,000	40,000	45,000
FEE IN LIEU OF TAX	64,708	64,000	64,000	75,000
GENERAL SALES & USE TAX	2,023,755	2,080,000	2,160,000	2,260,000
FRANCHISE TAX / ENERGY TAX	756,445	740,000	751,132	755,000
TRANSIENT ROOM TAX	24,078	23,000	30,000	27,500
BUSINESS LICENSES & PERMITS	92,433	77,000	81,700	82,000
ANIMAL SERVICES	12,388	12,500	13,000	12,000
IMPOUND FEE	7,696	7,500	7,850	8,000
ADOPTION FEE	1,853	2,200	1,393	1,250
ANIMAL SERVICE FINES	6,564	9,000	6,585	6,000
ANIMAL SERVICE DONATIONS	1,034	500	1,800	1,000
ANIMAL SERVICE RELINQUISH FEES	2,685	2,000	2,335	2,000
ANIMAL SERVICE VACCINATIONS	7	-	6	-
ANIMAL SERVICE - LIVESTOCK	4,151	500	500	500
BUILDING PERMITS	394,230	270,000	500,000	400,000
SIGN PERMITS	607	400	565	500
FIRE INSPECTION FEES	2,605	2,500	1,315	1,000
STATE GRANTS	8,842	10,000	9,900	10,000
COUNTY WIDE ANIMAL CONTROL	117,167	146,800	140,400	135,497
FEDERAL GRANTS	5,000	-	-	-
MISCELLANEOUS GRANT	-	-	1,683	-
CITY COUNCIL BOARD COMPENSATION	24,628	22,000	25,311	17,000
TOBACCO/BICYCLE MINI GRANT	700	-	200	200
F.E.M.A. GRANT	-	-	3,150	-
STATE LIQUOR FUND	19,033	18,500	20,496	21,500
ZONING AND SUBDIVISION FEES	11,383	10,500	65,000	60,000
AIRPORT LEASE	6,957	7,500	5,307	7,000
AIRPORT HANGARS	73,355	61,500	70,000	70,000
AVIATION FUEL	25,281	20,000	20,000	25,000
AIRPORT LANDING FEES	31,531	28,000	34,000	33,000
CEMETERY LOT SALES	24,270	15,000	15,000	12,500
CEMETERY - DIG GRAVES	33,350	33,000	43,000	35,000
CEMETERY - HEADSTONE INSPECTION	1,125	800	800	800
FINES	284,459	300,000	275,000	350,000
COURT SECURITY CHARGE	10,677	10,500	7,403	6,000
SMALL CLAIMS	2,895	2,500	1,960	1,000
BAIL TRUST	50	-	90,000	70,000
TRAFFIC SCHOOL	6,720	7,000	3,000	3,000
BANKING INTEREST	12,116	16,000	14,396	16,000
RENTS & MISCELLANEOUS	57,161	30,000	20,000	15,000
PARK RESERVATIONS	680	600	790	750
SALE OF FIXED ASSETS	100,000	-	5,000	2,000
DITCH ASSESSMENT	70	-	70	-
EXCAVATION FEES	2,291	2,500	1,453	1,250
HEBER LIGHT & POWER	225,000	225,000	225,000	225,000
TRANSFER FROM CAPITAL PROJECTS FUND	-	-	-	-
CONTRIBUTION FROM PREPETUAL CARE FUND	-	-	-	25,000
CONTRIBUTION FROM GENERAL FUND SURPLUS	-	678,600	462,271	404,668
APPROPRIATED RESTRICTED FUNDS	-	-	-	-
LEASE PROCEEDS	-	-	-	-
TOTAL GENERAL FUND REVENUE	5,307,326	5,758,900	6,035,178	6,336,915

HEBER CITY CORPORATION

2014 - 2015 General Revenues By Type



HEBER CITY CORPORATION 2014 -2015 General Fund Revenues



HEBER CITY CORPORATION

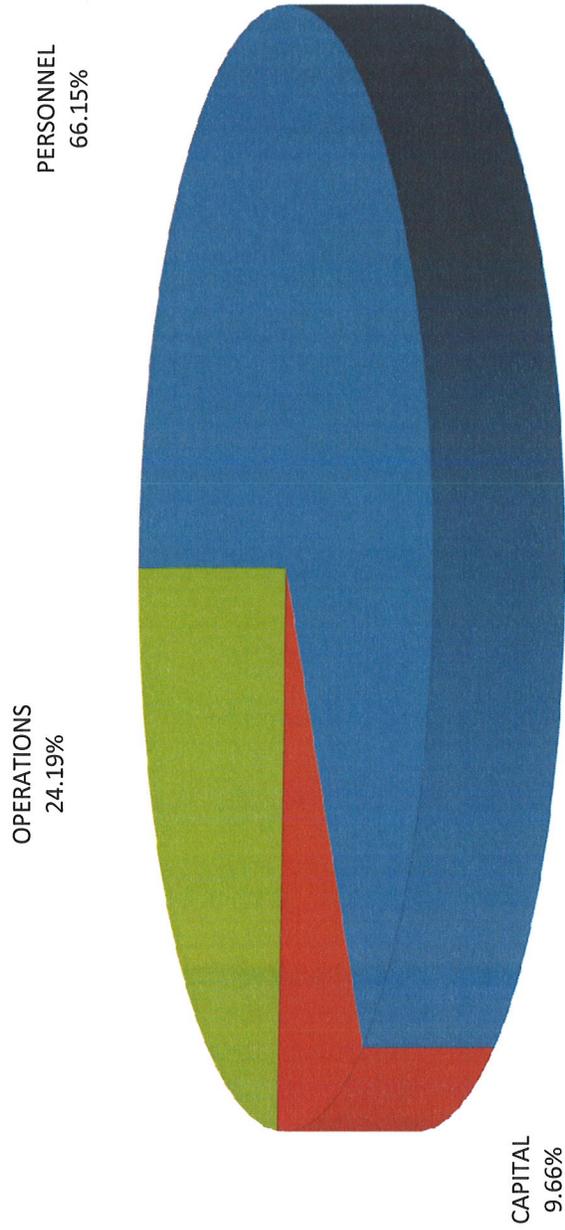
FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
GENERAL FUND EXPENDITURES				
SALARIES & WAGES	2,381,591	2,430,670	2,442,414	2,723,300
TEMPORARY EMPLOYEES	-	8,000	4,128	-
EMPLOYEE BENEFITS	984,561	1,267,350	1,124,548	1,440,600
UNIFORM ALLOWANCE	30,224	24,250	24,278	27,950
UNEMPLOYMENT	1,748	2,000	5,915	4,900
SALARIES LIQUOR LAW ENFORCEMENT	8,675	18,500	18,500	21,500
BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS	16,516	21,550	21,832	122,680
PUBLIC NOTICES	2,477	4,900	4,149	3,550
TRAVEL	17,976	42,150	40,131	47,100
OFFICE SUPPLIES	31,285	60,800	58,215	65,650
EQUIPMENT SUPPLIES & MAINTENANCE	85,738	111,000	112,387	112,865
BUILDINGS & GROUNDS	31,795	16,200	18,062	20,075
UTILITIES	52,775	81,400	73,865	65,850
TELEPHONE	50,284	22,840	16,209	28,500
GASOLINE	82,271	97,400	89,422	114,050
PROFESSIONAL & TECHNICAL SERVICES	93,433	179,000	187,882	247,600
TRAINING	15,291	8,050	7,687	13,150
STREET LIGHTS	(7)	2,500	500	2,500
POLICE GRANTS	35,780	-	-	9,000
TRANSPORTATION REIMBURSEMENT-POLICE	-	-	-	-
ROAD MAINTENANCE & CONSTRUCTION	-	-	-	-
SPECIAL SUPPLIES	115,864	136,500	148,555	153,950
INSURANCE	116,897	122,400	109,627	120,025
COURT APPT. ATTN Y & TRANSLATOR	20,250	24,500	23,580	26,000
JAIL & DISPATCH	93,437	107,325	115,130	-
MISCELLANEOUS	6,672	5,400	9,284	6,200
LAND	-	1,000	1,097	1,000
BUILDINGS	14,061	35,800	18,700	70,800
IMPROVEMENTS OTHER THAN BUILDINGS	210	6,800	7,890	11,950
EQUIPMENT	269,428	237,515	232,516	529,170
DISCRETIONARY FUNDS	61,284	83,100	68,673	97,000
TRANSFERS TO OTHER FUNDS	225,000	600,000	1,050,000	250,000
TOTAL GENERAL FUND EXPENDITURES	4,845,516	5,758,900	6,035,176	6,336,915

HEBER CITY CORPORATION

2014-2015 General Fund Expense by Object



HEBER CITY CORPORATION

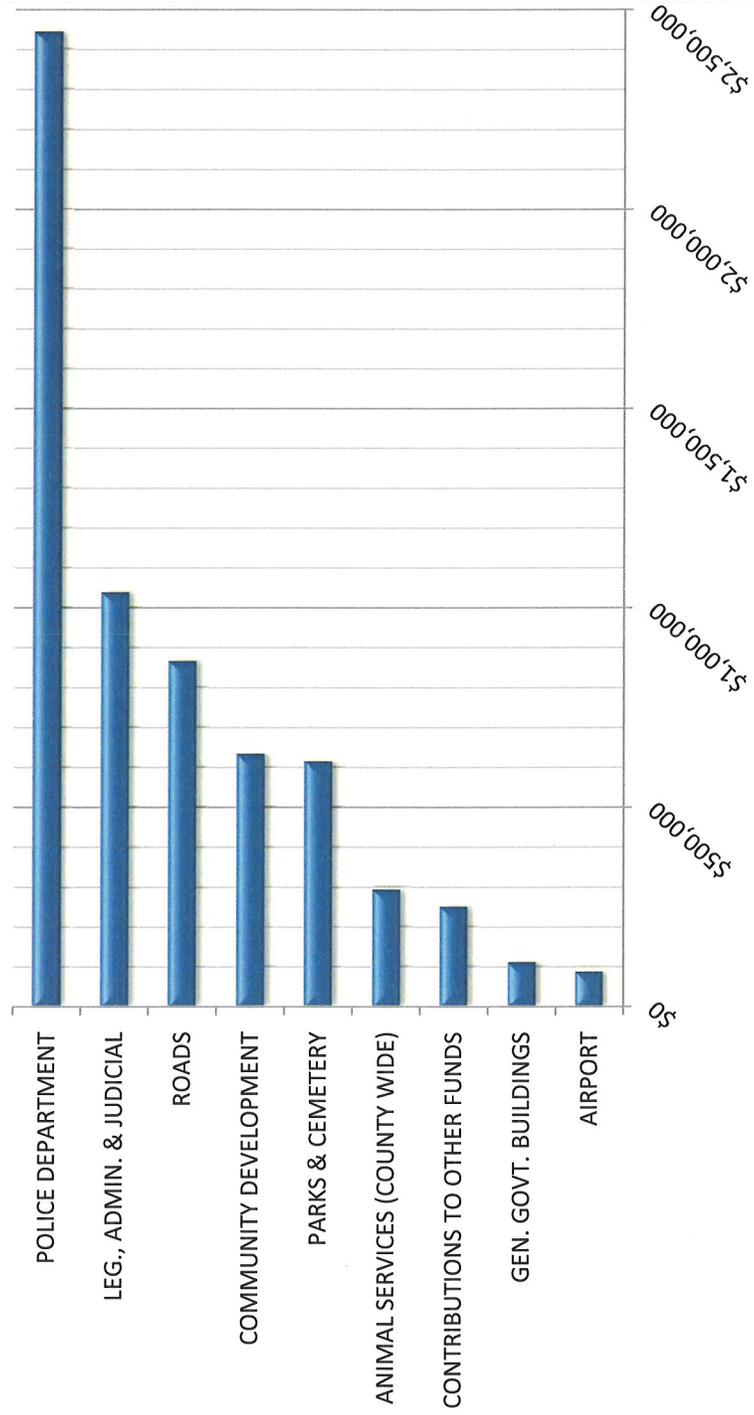
FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13		13-14		13-14		14-15	
	ACTUAL EXPENSES	%	BUDGETED EXPENSES	%	ESTIMATED EXPENSES	%	BUDGETED EXPENSES	%
GENERAL FUND DEPARTMENT								
LEGISLATIVE	244,843	5.1%	265,820	4.6%	261,256	4.3%	271,700	4.3%
JUDICIAL	189,225	3.9%	216,250	3.8%	216,233	3.6%	224,225	3.5%
ADMINISTRATIVE	369,757	7.6%	424,300	7.4%	395,118	6.5%	542,650	8.6%
GENERAL GOVERNMENT BUILDINGS	75,830	1.6%	81,100	1.4%	78,623	1.3%	110,250	1.7%
ELECTIONS	-	0.0%	13,700	0.2%	9,348	0.2%	-	0.0%
BUILDING DEPARTMENT	174,845	3.6%	226,100	3.9%	202,941	3.4%	256,650	4.1%
PLANNING COMMISSION	19,210	0.4%	35,250	0.6%	57,750	1.0%	76,350	1.2%
PLANNING DEPARTMENT	249,238	5.1%	268,100	4.7%	266,759	4.4%	299,550	4.7%
POLICE DEPARTMENT	2,040,630	42.1%	2,051,950	35.6%	2,040,644	33.8%	2,444,300	38.6%
ANIMAL SERVICE	267,587	5.5%	317,365	5.5%	303,626	5.0%	292,480	4.6%
ROADS	455,748	9.4%	650,275	11.3%	570,098	9.4%	866,300	13.7%
PARKS	220,288	4.5%	244,890	4.3%	230,180	3.8%	271,960	4.3%
CEMETERY	243,980	5.0%	270,000	4.7%	268,500	4.4%	342,950	5.4%
AIRPORT	69,335	1.4%	93,800	1.6%	84,100	1.4%	87,550	1.4%
CONTRIBUTIONS TO OTHER FUNDS	225,000	4.6%	600,000	10.4%	1,050,000	17.4%	250,000	3.9%
TOTAL GENERAL FUND EXPENSES	4,845,516	100%	5,758,900	100%	6,035,176	100%	6,336,915	100.0%

Heber City Corporation

2014-2015 General Fund Expenses By Department



HEBER CITY CORPORATION**FINAL OPERATING BUDGET**

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
LEGISLATIVE				
SALARIES & WAGES	134,590	150,670	148,000	141,000
EMPLOYEE BENEFITS	21,364	22,300	24,000	21,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	9,084	10,000	10,000	10,500
PUBLIC NOTICES	1,550	1,500	1,400	1,500
TRAVEL	5,051	8,000	7,856	9,000
OFFICE SUPPLIES	359	750	500	600
BUILDINGS & GROUNDS SUPPLIES	-	-	-	-
UTILITIES	1,163	1,500	1,500	1,500
TELEPHONE	2,033	1,800	1,000	1,000
PROFESSIONAL & TECHNICAL SERVICES	-	5,000	2,500	3,000
INSURANCE	2,917	3,000	2,500	2,500
MISCELLANEOUS	1,944	1,200	1,000	1,200
EQUIPMENT	3,554	2,000	1,000	6,400
DISCRETIONARY FUNDS/ECONOMIC DEV.	61,234	58,100	60,000	72,000
TOTAL LEGISLATIVE EXPENSES	244,843	265,820	261,256	271,700

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
JUDICIAL				
SALARIES & WAGES	111,303	117,200	117,200	117,000
EMPLOYEE BENEFITS	41,598	54,700	54,700	58,000
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	338	700	782	1,000
TRAVEL	1,536	2,500	2,436	2,650
OFFICE SUPPLIES	3,502	6,000	3,334	6,150
EQUIPMENT MAINTENANCE	772	800	2,227	900
UTILITIES	1,422	1,600	1,536	1,700
TELEPHONE	2,872	2,500	2,336	2,600
COURT APPT. ATTNY & TRANSLATOR	20,250	24,500	23,580	26,000
INSURANCE	1,945	2,200	1,568	2,275
MISCELLANEOUS	933	1,000	2,534	1,200
EQUIPMENT	2,754	2,550	4,000	4,750
TOTAL JUDICIAL EXPENSES	189,225	216,250	216,233	224,225

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
ADMINISTRATIVE				
SALARIES & WAGES	218,125	223,600	231,636	271,700
EMPLOYEE BENEFITS	76,709	99,900	82,233	121,200
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,838	1,500	1,900	2,200
PUBLIC NOTICES	343	300	421	450
TRAVEL	3,228	5,500	4,800	5,500
OFFICE SUPPLIES	7,349	10,000	9,000	10,500
EQUIPMENT SUPPLIES & MAINTENANCE	3,842	3,200	5,500	5,300
BUILDINGS & GROUNDS SUPPLIES	29	-	230	250
UTILITIES	1,397	1,800	1,800	1,850
TELEPHONE	3,667	3,000	1,500	3,100
PROFESSIONAL & TECHNICAL SERVICES	29,696	30,000	29,994	64,000
TRAINING	1,472	2,300	2,300	2,400
COLLECTING TAXES	-	-	-	-
ORDINANCE REVISION	-	-	-	-
SPECIAL SUPPLIES	805	750	650	800
INSURANCE	3,543	3,400	4,244	3,600
MISCELLANEOUS	1,614	1,250	4,000	2,000
EQUIPMENT	16,050	12,800	6,237	22,800
CITY MANAGER DISCRETIONARY	50	25,000	8,673	25,000
TOTAL ADMINISTRATIVE EXPENSES	369,757	424,300	395,118	542,650

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
GENERAL GOVERNMENT BUILDINGS				
SALARIES & WAGES	9,723	6,000	9,000	9,000
EMPLOYEE BENEFITS	9,034	3,000	7,000	6,000
EQUIPMENT, SUPPLIES & MAINTENANCE	1,940	10,000	9,000	10,000
BUILDINGS & GROUNDS SUPPLIES	18,066	5,000	4,500	5,000
UTILITIES	2,103	3,500	3,000	3,000
TELEPHONE	422	800	700	750
PROFESSIONAL & TECHNICAL SERVICES	11,500	20,000	20,000	20,000
INSURANCE	7,123	7,300	7,123	7,500
LAND	-	-	-	-
BUILDING - TABERNACLE	13,458	25,000	18,000	35,000
IMPROVEMENTS OTHER THAN BUILDINGS	-	500	300	-
EQUIPMENT	2,461	-	-	14,000
TOTAL GENERAL GOV. BLDG EXPENSES	75,830	81,100	78,623	110,250

HEBER CITY CORPORATION
FINAL OPERATING BUDGET
JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
ELECTIONS				
SALARIES & WAGES	-	-	-	-
TEMPORARY EMPLOYEES	-	8,000	4,128	-
EMPLOYEE BENEFITS	-	-	-	-
PUBLIC NOTICES	-	1,500	728	-
SPECIAL SUPPLIES	-	4,000	4,492	-
MISCELLANEOUS	-	200	-	-
TOTAL ELECTIONS EXPENSES	-	13,700	9,348	-

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
BUILDING DEPARTMENT				
SALARIES & WAGES	102,466	102,350	105,000	130,000
EMPLOYEE BENEFITS	43,236	51,900	45,000	61,000
UNEMPLOYMENT	347	-	-	400
UNIFORM ALLOWANCE	-	400	250	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,052	1,600	1,400	1,800
TRAVEL	1,056	1,500	1,250	1,800
OFFICE SUPPLIES	1,510	2,000	1,600	3,000
EQUIPMENT MAINTENANCE	1,340	2,000	500	2,000
UTILITIES	1,422	1,700	1,500	1,600
TELEPHONE	3,093	2,000	1,200	1,250
GASOLINE	935	1,200	1,400	2,000
PROFESSIONAL SERVICES	10,276	42,000	32,000	35,000
TRAINING	555	1,000	800	2,000
SPECIAL SUPPLIES	943	750	600	1,000
INSURANCE	2,969	3,200	2,441	2,800
EQUIPMENT	3,645	12,500	8,000	11,000
TOTAL PLANNING DEPARTMENT EXPENSES	174,845	226,100	202,941	256,650

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
PLANNING COMMISSION				
SALARIES & WAGES	-	-	-	-
EMPLOYEE BENEFITS	2,650	5,000	5,000	9,600
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	(195)	500	500	500
PUBLIC NOTICES	289	500	500	500
OFFICE SUPPLIES	-	500	500	500
PROFESSIONAL SERVICES	16,016	27,500	50,000	60,000
TRAINING	450	750	750	750
SPECIAL SUPPLIES	-	500	500	500
EQUIPMENT	-	-	-	4,000
TOTAL PLANNING COMMISSION EXPENSES	19,210	35,250	57,750	76,350

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
PLANNING DEPARTMENT				
SALARIES & WAGES	155,390	155,400	155,400	168,500
EMPLOYEE BENEFITS	68,375	75,350	75,350	82,800
UNIFORM ALLOWANCE	257	250	250	250
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,004	1,500	1,500	1,500
TRAVEL	614	2,000	2,000	5,500
OFFICE SUPPLIES	2,535	4,000	4,028	4,000
EQUIPMENT MAINTENANCE	2,251	1,500	1,060	1,500
UTILITIES	1,422	1,800	1,800	1,800
TELEPHONE	2,634	2,000	2,000	2,000
GASOLINE	423	900	547	1,200
PROFESSIONAL SERVICES	759	11,500	11,500	11,500
TRAINING	1,111	2,000	1,800	2,000
SPECIAL SUPPLIES	928	2,000	1,624	2,000
INSURANCE	3,701	3,900	3,900	3,900
EQUIPMENT	7,834	4,000	4,000	11,100
TOTAL BUILDING DEPARTMENT EXPENSES	249,238	268,100	266,759	299,550

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
POLICE DEPARTMENT				
SALARIES & WAGES	1,096,620	1,037,300	1,050,000	1,204,000
EMPLOYEE BENEFITS	504,692	621,200	550,000	717,500
UNIFORM ALLOWANCE	22,958	16,000	16,000	19,000
UNEMPLOYMENT	-	-	-	-
SALARIES LIQUOR LAW ENFORCEMENT	8,675	18,500	18,500	21,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	3,395	5,500	5,500	92,500
PUBLIC NOTICES	227	200	200	200
TRAVEL & TRAINING	1,962	14,000	14,000	14,000
OFFICE SUPPLIES & SPECIAL SUPPLIES	10,666	27,000	30,096	30,500
EQUIPMENT SUPPLIES & MAINTENANCE	32,034	32,000	47,600	32,000
UTILITIES & TELEPHONE	15,800	36,000	30,000	30,000
TELEPHONE	21,380	-	-	-
GASOLINE	45,594	47,000	46,000	60,000
TRAINING	10,616	-	-	-
STATE ALCOHOL MONEY	15,681	-	-	-
PROFESSIONAL SERVICES - OTHER	5,177	8,000	8,000	21,600
SPECIAL RESPONSE UNIT	20,099	-	-	-
CITIZEN ACADEMY	-	-	-	3,000
EDUCATION	-	-	-	6,000
SPECIAL SUPPLIES	15,038	-	-	-
INSURANCE	44,134	45,000	45,000	47,500
JAIL / DISPATCH	80,492	94,600	102,000	-
MISCELLANEOUS	1,805	-	-	-
BUILDING	458	10,000	-	10,000
EQUIPMENT	83,127	39,650	77,748	135,000
TOTAL POLICE DEPARTMENT EXPENSES	2,040,630	2,051,950	2,040,644	2,444,300

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
ANIMAL SERVICE				
SALARIES & WAGES	131,624	134,050	146,678	132,500
EMPLOYEE BENEFITS	48,103	86,400	60,000	89,000
UNIFORM ALLOWANCE	1,849	1,500	1,500	1,500
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	250	250	12,680
TRAVEL & TRAINING	1,148	2,250	2,250	2,250
OFFICE SUPPLIES & SPECIAL SUPPLIES	1,156	5,250	5,250	5,250
EQUIPMENT SUPPLIES & MAINTENANCE	3,302	3,500	3,500	3,000
UTILITIES & TELEPHONE	6,400	8,600	8,060	-
TELEPHONE	3,483	-	-	8,200
GASOLINE	8,842	9,300	10,418	11,000
PROFESSIONAL & TECHNICAL SERVICES	1,309	1,500	1,500	1,900
TRAINING	446	-	-	-
SPECIAL SUPPLIES	4,104	-	-	-
INSURANCE	5,019	5,200	4,250	5,200
MISCELLANEOUS	70	-	-	-
DISPATCH	12,945	12,725	13,130	-
BUILDING - DOG POUND	112	500	500	500
EQUIPMENT	37,675	46,340	46,340	19,500
TOTAL ANIMAL SERVICE EXPENSES	267,587	317,365	303,626	292,480

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
ROADS				
SALARIES & WAGES	176,403	238,050	215,000	268,600
EMPLOYEE BENEFITS	78,170	128,800	103,315	145,700
UNIFORM ALLOWANCE	2,852	2,500	2,578	3,000
UNEMPLOYMENT	1,401	-	4,365	2,500
PUBLIC NOTICES	49	500	500	500
TRAVEL	2,299	3,000	2,339	3,000
OFFICE SUPPLIES	2,956	3,500	2,307	3,500
EQUIPMENT SUPPLIES & MAINTENANCE	25,593	45,000	30,000	45,000
BUILDINGS & GROUNDS SUPPLIES	5,056	3,000	3,132	3,000
UTILITIES	6,516	8,000	7,869	8,000
TELEPHONE	5,631	5,500	3,533	5,500
GASOLINE	14,295	25,000	17,057	25,000
PROFESSIONAL & TECHNICAL SERVICES	11,613	15,000	11,888	18,000
TRAINING	641	2,000	2,037	6,000
STREET LIGHTS	(7)	2,500	500	2,500
SPECIAL SUPPLIES	64,761	90,000	107,689	110,000
ROAD MAINTENANCE & CONSTRUCTION	-	-	-	-
INSURANCE	28,690	31,500	21,801	27,000
MISCELLANEOUS	229	1,000	1,000	1,000
BUILDINGS	-	1,000	1,097	1,000
CURB, GUTTER & SIDEWALK	-	-	-	-
EQUIPMENT	28,600	44,425	32,091	187,500
TOTAL ROAD EXPENSES	455,748	650,275	570,098	866,300

HEBER CITY CORPORATION

FINAL OPERATING BUDGET
JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
PARKS				
SALARIES & WAGES	103,186	107,500	107,500	115,000
SALARIES & WAGES (PART TIME)	-	-	-	-
EMPLOYEE BENEFITS	36,927	48,600	48,600	52,500
UNIFORM ALLOWANCE	1,154	1,800	1,900	2,100
UNEMPLOYMENT	-	1,000	550	1,000
TRAVEL	210	1,200	1,200	1,200
EQUIPMENT, SUPPLIES & MAINTENANCE	5,815	5,500	5,500	5,665
BUILDINGS & GROUNDS SUPPLIES	4,826	4,200	4,200	4,325
UTILITIES	2,287	2,200	2,800	2,300
TELEPHONE	1,501	1,240	1,240	1,300
GASOLINE	5,953	7,000	7,000	7,350
PROFESSIONAL & TECHNICAL SERVICES	343	2,000	2,000	2,100
SPECIAL SUPPLIES	10,393	13,000	13,000	13,650
INSURANCE	5,414	5,600	5,600	5,900
MISCELLANEOUS	77	750	750	800
BUILDING	7	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	210	300	1,590	350
EQUIPMENT	41,985	43,000	26,750	56,420
	220,288	244,890	230,180	271,960

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
CEMETERY				
SALARIES & WAGES	114,612	126,000	126,000	132,000
EMPLOYEE BENEFITS	44,570	58,850	58,850	63,300
UNIFORM ALLOWANCE	1,154	1,800	1,800	2,100
UNEMPLOYMENT	-	1,000	1,000	1,000
PUBLIC NOTICES	19	400	400	400
TRAVEL	365	1,200	1,200	1,200
OFFICE SUPPLIES	438	1,400	1,400	1,400
EQUIPMENT, SUPPLIES & MAINTENANCE	8,849	7,500	7,500	7,500
BUILDINGS & GROUNDS SUPPLIES	3,818	4,000	6,000	7,500
UTILITIES	7,920	8,500	8,500	8,500
TELEPHONE	1,693	1,500	1,500	1,500
GASOLINE	6,229	7,000	7,000	7,500
PROFESSIONAL & TECHNICAL SERVICES	1,867	2,500	2,500	2,500
SPECIAL SUPPLIES	8,945	15,500	12,000	16,000
INSURANCE	7,635	7,600	7,600	7,850
BUILDING - CEMETERY EXPANSION	-	-	-	25,000
IMPROVEMENTS OTHER THAN BUILDINGS	-	5,000	5,000	5,000
EQUIPMENT	35,866	20,250	20,250	52,700
	243,980	270,000	268,500	342,950

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
AIRPORT				
SALARIES & WAGES	27,549	32,550	31,000	34,000
TEMPORARY EMPLOYEES	-	-	-	-
EMPLOYEE BENEFITS	9,133	11,350	10,500	12,500
TRAVEL	507	1,000	800	1,000
OFFICE SUPPLIES	814	400	200	250
UTILITIES	4,923	6,200	5,500	5,600
TELEPHONE	1,875	2,500	1,200	1,300
PROFESSIONAL SERVICES	4,877	14,000	16,000	8,000
SPECIAL SUPPLIES	9,947	10,000	8,000	10,000
INSURANCE	3,807	4,500	3,600	4,000
BUILDING - RENT	26	300	200	300
IMPROVEMENT OTHER THAN BUILDINGS	-	1,000	1,000	6,600
EQUIPMENT	5,877	10,000	6,100	4,000
TOTAL AIRPORT EXPENSES	69,335	93,800	84,100	87,550

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

General Fund Expenses	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
TRANSFERS TO OTHER FUNDS/GOVTS.				
CONTRIBUTIONS TO OTHER FUNDS	225,000	600,000	1,050,000	250,000
CONTRIBUTIONS TO OTHER GOVTS.	-	-	-	-
TOTAL TRANSFER EXPENSES	225,000	600,000	1,050,000	250,000

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - DEBT SERVICE FUND
JULY 1, 2014 - JUNE 30, 2015

DEBT SERVICE FUND REVENUE	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
INTEREST	233	200	300	250
SID PAYMENTS	-	-	-	-
SID INTEREST PAYMENTS	-	-	-	-
CONTRIBUTIONS FROM SURPLUS	-	1,518	1,418	1,467
CONTRIBUTIONS - OTHER FUNDS	292,928	293,269	293,269	292,203
TOTAL REVENUE	293,161	294,987	294,987	293,920
DEBT SERVICE FUND EXPENSES	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
BOND PRINCIPAL	272,000	276,000	276,000	279,000
OTHER DEBT PRINCIPAL	1,560	1,609	1,609	1,659
INTEREST ON BONDS	20,543	17,270	17,270	13,203
INTEREST ON LEASES	113	108	108	58
PAYING AGENTS FEES	-	-	-	-
TOTAL DEBT SERVICE EXPENSES	294,216	294,987	294,987	293,920
EXCESS REVENUE OVER EXPENDITURES	(1,055)	-	-	-

HEBER CITY CORPORATION

FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - AIRPORT

JULY 1, 2014 - JUNE 30, 2015

CAPITAL IMP. - AIRPORT REVENUE	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
FEDERAL GRANTS	123,430	4,274,180	254,632	4,078,350
STATE GRANTS	67,769	203,850	12,684	210,825
INTEREST INCOME	851	1,000	910	600
MISCELLANEOUS INCOME	4,510	1,000	-	1,000
CONTRIBUTIONS - AIRPORT SURPLUS	-	-	-	209,225
CONTRIBUTIONS - OTHER FUNDS	225,000	-	-	-
CONTRIBUTIONS FROM SURPLUS	-	219,970	11,774	-
TOTAL CAPITAL IMPROVEMENT REVENUE	421,560	4,700,000	280,000	4,500,000
CAPITAL IMP. - AIRPORT EXPENSES	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
PROFESSIONAL SERVICES	130,779	200,000	280,000	100,000
SPECIAL SUPPLIES	74,999	-	-	-
TRANSFER TO GENERAL FUND	-	-	-	-
BUILDINGS & IMPROVEMENTS	-	4,500,000	-	4,400,000
TOTAL CAPITAL IMPROVEMENT EXPENSES	205,778	4,700,000	280,000	4,500,000
EXCESS REVENUE OVER EXPENDITURES	215,782	-	-	-

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - CAPITAL PROJECTS
JULY 1, 2014 - JUNE 30, 2015

CAPITAL IMP. - CAPITAL PROJECTS	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
INTEREST INCOME	10,095	8,000	8,000	12,000
SHORT TERM FINANCING	-	-	-	6,700,000
CONTRIBUTIONS - OTHER FUNDS	-	500,000	500,000	250,000
CONTRIBUTIONS FROM SURPLUS	-	121,000	-	588,000
TOTAL CAPITAL PROJECTS REVENUE	10,095	629,000	508,000	7,550,000
CAPITAL PROJECTS - EXPENSES	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
PUBLIC NOTICES	-	-	-	-
PROFESSIONAL SERVICES	91,130	-	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
BUILDINGS	-	-	-	7,500,000
IMPROVEMENTS OTHER THAN BUILDINGS	212,256	629,000	450,000	50,000
TOTAL CAPITAL PROJECT EXPENSES	303,386	629,000	450,000	7,550,000
EXCESS REVENUE OVER EXPENDITURES	(293,291)	-	58,000	-

HEBER CITY CORPORATION

FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - IND. PARK

JULY 1, 2014 - JUNE 30, 2015

INDUSTRIAL PARK - REVENUES	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
INTEREST EARNINGS	2,169	3,300	2,800	2,600
LAND SALES	167,000	-	-	-
CONTRIBUTIONS - FROM SURPLUS	-	17,700	15,950	697,400
CONTRIBUTIONS - OTHER FUNDS	-	-	200,000	-
TOTAL INDUSTRIAL PARK REVENUE	169,169	21,000	218,750	700,000
INDUSTRIAL PARK - EXPENSES	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
SPECIAL SUPPLIES	-	21,000	18,750	700,000
TRANSFER TO OTHER FUNDS	-	-	-	-
TOTAL INDUSTRIAL PARK EXPENSES	-	21,000	18,750	700,000
EXCESS REVENUE OVER EXPENDITURES	169,169	-	200,000	-

HEBER CITY CORPORATION

FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - STORM WATER

JULY 1, 2014 - JUNE 30, 2015

STORM WATER - REVENUES	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
STORM WATER	-	-	-	-
INTEREST EARNINGS	881	500	500	500
CONTRIBUTIONS - FUND SURPLUS	-	500	500	-
TOTAL STORM WATER REVENUE	881	1,000	1,000	500
STORM WATER - EXPENSES	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
PROFESSIONAL FEES	2,036	-	-	-
SPECIAL SUPPLIES	-	-	-	-
IMPACT FEES REFUNDED	156,239	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	1,000	1,000	-
TOTAL STORM WATER EXPENSES	158,275	1,000	1,000	-
EXCESS REVENUE OVER EXPENDITURES	(157,394)	-	-	500

HEBER CITY CORPORATION

FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - STREETS

JULY 1, 2014 - JUNE 30, 2015

STREETS - REVENUE	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
STREET IMPACT FEE	231,152	200,000	350,000	200,000
INTEREST EARNINGS	12,733	11,000	12,000	11,600
CONTRIBUTIONS FROM OTHER FUNDS	58,829	80,000	120,000	80,000
CONTRIBUTIONS - FUND SURPLUS	-	102,000	-	440,600
TOTAL STREET REVENUE	302,714	393,000	482,000	732,200
STREET - EXPENSES	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	2,656	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	450,122	393,000	200,000	732,200
TOTAL STREET EXPENSES	452,778	393,000	200,000	732,200
EXCESS REVENUE OVER EXPENDITURES	(150,064)	-	282,000	-

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - PARKS
JULY 1, 2014 - JUNE 30, 2015

PARKS - REVENUES	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
PARK IMPACT FEE	54,290	40,000	70,000	60,000
INTEREST EARNINGS	1,532	1,500	1,600	1,600
STATE GRANT	-	-	-	-
APPORPRIATED SURPLUS	-	-	-	-
TOTAL PARKS REVENUE	55,822	41,500	71,600	61,600
PARKS - EXPENSES	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	192	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	141,915	4,000	200	6,500
TOTAL PARK EXPENSES	142,107	4,000	200	6,500
EXCESS REVENUE OVER EXPENDITURES	(86,285)	37,500	71,400	55,100

HEBER CITY CORPORATION

FINAL OPERATING BUDGET - TRANSPORTATION TAX FUND

JULY 1, 2014 - JUNE 30, 2015

TRANSPORTATION TAX - REVENUE	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
TRANSPORTATION SALES TAX	503,963	460,000	520,000	540,000
INTEREST EARNINGS	1,246	1,000	2,805	3,000
APPORPRIATED SURPLUS	-	-	-	-
TOTAL STREET REVENUE	505,209	461,000	522,805	543,000
TRANSPORTATION TAX - EXPENSES	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	-	-	-	55,000
ROAD MAINTENANCE & CONSTRUCTION	208,270	195,200	120,000	80,000
TRANSFER TO STREET IMPACT FEES	58,829	80,000	5,000	142,400
TOTAL STREET EXPENSES	267,099	275,200	125,000	277,400
EXCESS REVENUE OVER EXPENDITURES	238,110	185,800	397,805	265,600

HEBER CITY CORPORATION

FINAL OPERATING BUDGET - CLASS C ROAD FUNDS

JULY 1, 2014 - JUNE 30, 2015

CLASS C ROAD FUND - REVENUE	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
CLASS C ROAD FUND ALLOTMENT	443,000	425,000	425,000	425,000
INTEREST EARNINGS	7,147	5,000	4,282	4,300
BOND PROCEEDS	-	-	-	-
APPROPRIATED SURPLUS	-	113,269	113,987	-
TOTAL STREET REVENUE	450,147	543,269	543,269	429,300
CLASS C ROAD FUND - EXPENSES	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	3,527	-	-	-
EQUIPMENT / ROAD CONSTRUCTION	292,928	250,000	250,000	55,000
TRANSFER TO DEBT SERVICE	33,214	293,269	293,269	292,203
TOTAL STREET EXPENSES	329,669	543,269	543,269	347,203
EXCESS REVENUE OVER EXPENDITURES	120,478	-	-	82,097

HEBER CITY CORPORATION

FINAL OPERATING BUDGET

JULY 1, 2014 - JUNE 30, 2015

WATER FUND REVENUE	12-13 ACTUAL REVENUE	12-13 ACTUAL REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
INTEREST INCOME	15,718	8,000	12,000	12,175
PENALTY - LATE FEES	15,386	14,000	15,000	15,000
METERED WATER SALES	1,065,393	1,130,000	1,137,780	1,250,000
IMPACT FEES - WATER	307,532	220,000	300,000	225,000
HOOK-UP FEES	24,467	22,500	30,000	25,000
DELINQUENT ACCOUNT RECONNECT FEE	10,887	8,000	8,766	7,700
CHANGE OF OWNERSHIP FEE	775	1,000	4,000	1,500
PRESSURIZED IRRIGATION SALES	213,816	245,000	251,000	262,731
IMPACT FEES - PRESSURIZED IRRIGATION	64,571	35,000	78,000	60,000
CDBG GRANT	104,630	-	11,636	-
BOND PROCEEDS	-	1,300,000	900,000	-
DEVELOPER CONTRIBUTIONS	892,769	-	-	-
MISCELLANEOUS REVENUE	-	35,000	-	-
TOTAL WATER REVENUE	2,715,944	3,018,500	2,748,182	1,859,106
WATER FUND EXPENSES	12-13 ACTUAL EXPENSES	12-13 ACTUAL EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
SALARIES & WAGES	509,172	472,000	534,000	550,000
EMPLOYEE BENEFITS	224,156	242,650	250,000	292,400
UNIFORM ALLOWANCE	3,849	4,000	4,500	5,000
UNEMPLOYMENT	1,401	-	2,500	4,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,675	1,900	1,800	2,000
PUBLIC NOTICES	18	200	-	200
TRAVEL	4,907	4,500	6,000	4,500
OFFICE SUPPLIES	4,764	7,000	4,500	5,000
EQUIPMENT SUPPLIES & MAINTENANCE	29,446	34,000	25,000	35,000
BUILDINGS & GROUNDS	10,534	15,000	20,000	20,000
UTILITIES	105,902	105,000	105,000	120,000
TELEPHONE	6,736	6,500	6,000	7,500
GASOLINE	20,625	22,000	28,000	26,000
PROFESSIONAL & TECHNICAL SERVICES	81,550	83,000	106,000	120,000
TRAINING	2,304	4,000	4,500	4,500
SPECIAL SUPPLIES	142,057	130,000	130,000	150,000
INSURANCE	34,206	36,000	27,500	27,500
MISCELLANEOUS	3,580	4,000	9,000	10,000
DEPRECIATION	599,501	590,000	650,000	680,000
BUILDING	-	1,000	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	1,484	2,000	-	-
EQUIPMENT	21,001	20,000	21,000	28,000
INTEREST EXPENSE	-	30,000	11,219	11,219
TOTAL WATER EXPENSES	1,808,868	1,814,750	1,946,519	2,103,319
EXCESS REVENUE OVER EXPENDITURES	907,076	1,203,750	801,663	(244,213)

HEBER CITY CORPORATION

FINAL OPERATING BUDGET
JULY 1, 2014 - JUNE 30, 2015

SEWER FUND REVENUE	12-13 ACTUAL REVENUE	12-13 ACTUAL REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
INTEREST INCOME	14,630	11,000	8,046	8,287
PENALTY - LATE FEES	13,247	14,000	13,000	13,000
HOOK-UPS FEES	8,093	3,500	7,500	3,000
SEWER IMPACT FEES	151,755	130,000	210,000	121,125
RENTS & MISCELLANEOUS	-	-	-	-
SALE OF FIXED ASSETS	-	-	6,795	-
SEWER SERVICE CHARGES	858,833	876,000	911,000	930,000
DEVELOPERS CONTRIBUTIONS	534,384	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
TOTAL SEWER REVENUE	1,580,942	1,034,500	1,156,341	1,075,412
SEWER FUND EXPENSES	12-13 ACTUAL EXPENSES	12-13 ACTUAL EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
SALARIES & WAGES	227,443	315,900	255,000	304,000
EMPLOYEE BENEFITS	107,371	170,200	121,000	156,000
UNIFORM ALLOWANCE	3,033	3,500	3,200	3,500
UNEMPLOYMENT	1,401	-	2,165	5,000
PUBLIC NOTICES	18	-	-	-
TRAVEL	1,312	2,000	4,000	5,000
OFFICE SUPPLIES	4,600	5,500	4,000	2,500
EQUIPMENT SUPPLIES & MAINTENANCE	21,825	21,000	18,000	20,000
BUILDINGS & GROUNDS	353	1,000	2,000	2,500
UTILITIES	5,793	6,500	7,000	6,500
TELEPHONE	5,713	6,500	4,500	3,350
GASOLINE	14,167	16,500	23,000	25,000
PROFESSIONAL & TECHNICAL SERVICES	41,882	45,000	38,000	45,000
TRAINING	434	1,000	1,000	4,000
SPECIAL SUPPLIES	12,988	15,000	25,000	32,000
INSURANCE	34,375	36,000	29,000	32,000
MISCELLANEOUS	4,660	4,800	12,850	13,235
DEPRECIATION	348,885	350,000	393,000	403,000
BUILDING	-	1,000	-	-
EQUIPMENT	16,516	14,000	12,500	25,000
OPERATING CHARGES H.V.S.S.D.	307,404	330,000	275,000	320,000
CONTRIBUTIONS TO OTHER FUNDS	-	-	-	-
TOTAL SEWER EXPENSES	1,160,173	1,345,400	1,230,215	1,407,585
EXCESS REVENUES OVER EXPENDITURES	420,769	(310,900)	(73,874)	(332,173)

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - AIRPORT HANGAR FUND
JULY 1, 2014 - JUNE 30, 2015

HANGAR - REVENUE	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
HANGAR SALES	496,000	478,000	535,600	-
HANGAR LEASE INCOME	40,300	20,000	7,325	4,800
INTEREST INCOME	1,048	500	600	750
APPROPRIATED SURPLUS	-	-	-	-
TOTAL HANGAR REVENUE	537,348	498,500	543,525	5,550
HANGAR - EXPENSE	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
INTEREST EXPENSE	4,212	3,500	-	-
UTILITIES	-	50	-	-
COST OF SALES	424,000	450,000	458,721	5,000
PROFESSIONAL SERVICES	50	4,000	1,000	-
SPECIAL SUPPLIES	-	250	-	250
INSURANCE	474	500	560	600
DEPRECIATION	11,819	12,000	11,820	12,000
TRANSFERS TO OTHER FUNDS	-	-	-	-
TOTAL HANGAR EXPENSES	440,555	470,300	472,101	17,850
EXCESS REVENUE OVER EXPENDITURES	96,793	28,200	71,424	(12,300)

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - UTILITY FUND
JULY 1, 2014 - JUNE 30, 2015

UTILITY- REVENUE	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
INTEREST INCOME	831	1,400	350	350
UTILITY FEES	218,515	218,000	224,000	228,000
TOTAL HANGAR REVENUE	219,346	219,400	224,350	228,350
UTILITY - EXPENSE	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
SALARIES AND WAGES	45,313	72,450	63,000	67,900
EMPLOYEE BENEFITS	22,619	38,200	32,000	36,250
UNIFORM ALLOWANCE	1,500	1,500	1,800	2,000
BOOKS, SUBSCRIPT & MEMBERSHIPS	-	200	100	-
PUBLIC NOTICES	-	-	-	-
TRAVEL	-	200	250	5,000
OFFICE SUPPLIES	328	600	550	700
EQUIPMENT MAINTENANCE	5,069	6,000	4,750	7,500
BUILDINGS & GROUNDS	213	-	1,450	2,500
UTILITIES	1,106	1,500	900	2,000
TELEPHONE	1,843	1,500	1,700	2,000
GASOLINE & OIL	4,422	7,400	11,500	15,000
PROFESSIONAL & TECHNICAL SERVICES	2,804	4,000	8,400	22,000
TRAINING	77	200	200	1,000
SPECIAL SUPPLIES	8,381	16,500	27,000	35,000
INSURANCE	616	1,200	8,900	9,000
MISCELLANEOUS	17	200	-	-
DEPRECIATION	515	-	2,340	6,000
EQUIPMENT	16,800	12,500	12,500	14,500
TOTAL HANGAR EXPENSES	111,623	164,150	177,340	228,350
EXCESS REVENUE OVER EXPENDITURES	107,723	55,250	47,010	-

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - INTERNAL SERVICE FUND
JULY 1, 2014 - JUNE 30, 2015

INTERNAL SERVICE REVENUE	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
CHARGES FOR EQUIPMENT USE	-	-	-	-
INTEREST INCOME	4,357	2,500	3,000	4,000
SALE OF ASSETS	7,892	-	18,090	25,000
EQUIPMENT REPLACEMENT CHARGE	-	-	-	164,200
CONTRIBUTIONS - OTHER FUNDS	-	100,000	350,000	-
CONTRIBUTIONS - FUND SURPLUS	-	147,500	-	-
TOTAL INTERNAL SERVICE FUND REVENUE	12,249	250,000	371,090	193,200
INTERNAL SERVICE EXPENSES	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
INTEREST EXPENSE	-	-	-	-
DEPRECIATION	91,508	98,000	108,000	125,000
TOTAL INTERNAL SERVICE FUND EXPENSES	91,508	98,000	108,000	125,000
EXCESS REVENUE OVER EXPENDITURES	(79,259)	152,000	263,090	68,200

HEBER CITY CORPORATION
FINAL OPERATING BUDGET - PERPETUAL CARE FUND
JULY 1, 2014 - JUNE 30, 2015

PERPETUAL CARE - REVENUE	12-13 ACTUAL REVENUE	13-14 BUDGETED REVENUE	13-14 ESTIMATED REVENUE	14-15 BUDGETED REVENUE
PERPETUAL CARE CERTIFICATES	44,630	40,000	30,000	25,000
INTEREST INCOME	1,253	800	1,300	1,400
APPROPRIATED SURPLUS	-	-	-	-
TOTAL PERPETUAL CARE REVENUE	45,883	40,800	31,300	26,400
PERPETUAL CARE - EXPENSES	12-13 ACTUAL EXPENSES	13-14 BUDGETED EXPENSES	13-14 ESTIMATED EXPENSES	14-15 BUDGETED EXPENSES
TRANSFER TO OTHER FUNDS	-	-	-	25,000
TOTAL INTERNAL SERVICE FUND EXPENSES	-	-	-	25,000
EXCESS REVENUE OVER EXPENDITURES	45,883	40,800	31,300	1,400

Heber City Corporation

Consolidated Fee Schedule

June 19, 2014

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ADMINISTRATION

Service	Fee
Copies	
Black and White	\$ 0.20 per sheet
Color	\$ 0.30 per sheet
Garden Plots	
Large 12' X 24'	\$ 40.00 (\$10.00 refundable)
Small 12' X 11'	\$ 25.00 (\$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 Upright Areas)	Resident: \$ 450.00 Non-Resident: \$ 900.00
Grave Purchase (Section E Upright Stone Areas)	Resident: \$ 550.00 Non-Resident: \$ 1,100.00
Opening/Closing (Weekdays)	Resident: \$ 400.00 Non-Resident: \$ 600.00
Opening/Closing (Weekends)	Resident: \$ 500.00 Non-Resident: \$ 800.00
Infant / Cremains Opening/Closing (Weekdays)	Resident: \$ 300.00 Non-Resident: \$ 400.00
Infant / Cremains Opening/Closing (Weekends)	Resident: \$ 400.00 Non-Resident: \$ 700.00
Disinterment	\$ 1,500.00
Transfer Fee - Per Lot (Resident to Non-Resident)	\$ 200.00
Overtime Fee - Per 1/2 hour (After regular working hours)	\$ 75.00
Summer Hours (day light savings) - any service arriving 4:30 pm or later = OT charge	
Winter Hours - any service arriving 3:00 pm or later = OT charge	
Quick Claim Deeds (per transfer)	\$ 20.00
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
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
Glider Parking	\$	20.00 per month
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	\$ 600.00 + \$50.00 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)	\$ 20.00
Life Time License (not sterilized)	\$ 60.00
Life Time License (spayed or neutered)	\$ 40.00
Rabies Verification (every three years from first verification)	\$ 5.00
First Impound Fee	\$ 30.00
Second Impound Fee	\$ 50.00
Third Impound Fee	\$ 80.00
Daily Charge	\$ 10.00
Adoption Fee - Dogs	\$ 50.00
Adoption Fee - Sterilized Dogs	\$ 30.00
Adoption Fee - Pups	\$ 30.00
Adoption Fee - Cats	\$ 30.00
Adoption Fee - Sterilized Cats	\$ 15.00
Relinquish Fee - Dogs	\$ 50.00
Relinquish Fee - Pups	\$ 20.00
Relinquish Fee -Cats	\$ 25.00
Relinquish Fee - Kittens	\$ 10.00
Livestock Pick Up	\$ 25.00 per head
Livestock Impound	\$ 30.00 per head/day

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

(CONTINUED)

BUSINESS LICENSE

Service	Fee
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 Fee	\$ 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
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
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
Alarms	
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	\$ 10.00
Fax	\$ 0.50 per sheet
Multi Media Copying Fee	\$ 25.00
Sex Offender Registry	\$ 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	\$ 13.45
1.0" Meter	\$ 13.45
Residential Water - Price per Thousand Gallons	
0 -7,000	\$ 0.48
7,001 - 12,000	\$ 0.59
12,001 - 19,000	\$ 0.86
19,001 - 35,000	\$ 1.08
35,001 - 70,000	\$ 1.24
70,001 - 999,999,999	\$ 1.45
Commercial Water - Base Fee	
.75" Meter	\$ 13.45
1.0" Meter	\$ 13.45
1.5" Meter	\$ 59.06
2.0" Meter	\$ 97.08
3.0" Meter	\$ 226.32
4.0" Meter	\$ 378.35
6.0" Meter	\$ 697.65
8.0" Meter	\$ 1,214.59
10.0" Meter	\$ 1,268.39
Commercial Water - Price Per Thousand Gallons	
0 -7,000	\$ 0.54
7,001 - 999,999,999	\$ 1.13
Sewer	
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
All fees are one and a half times for non-resident accounts.	

(CONTINUED)

WATER/SEWER

Service	Fee
Late Payment Penalty (5% or \$5.00 whichever is greater)	\$ 5.00
Change of Ownership Fee	\$ 25.00
Reconnections	
First Time	\$ 50.00
Subsequent fee if disconnected within 12 months	\$ 100.00
Construction Meters	\$ 1,000.00 deposit/ \$5.00 per thousand used
Water Meter/Transponder and Installation	
.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
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.	

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)	\$ 498.00
Streets and Transportation (Residential Per Lot)	\$ 1,419.00
Multi Family Per Lot	\$ 862.00
Non Residential Per Trip	\$ 82.00
Culinary Water	
Residential (ERU)	\$ 2,501.00
Fee Per .75" Meter (30 gpm max flow)	\$ 2,501.00
Fee Per 1.0" Meter (50 gpm max flow)	\$ 4,447.00
Fee Per 1.5" Meter (100 gpm max flow)	\$ 10,005.00
Fee per 2" Meter (160 gpm max flow)	\$ 17,786.00
Fee per 2.5" Meter (??? Gpm max flow)	\$ 27,791.00
Fee per 3.0" Meter (350 gpm max flow)	\$ 40,020.00
Fee per 4.0" Meter (1,000 gpm max flow)	\$ 71,147.00
Pressurized Irrigation	
Residential	\$ 671.00
Non Residential per irrigated square foot	\$ 0.10
Sewer	
Fee per ERU	\$ 1,275.00

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>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.</p>	
<p>Double fees for buildings or installation without Plan Review and Permit.</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	\$3,000
Heber Valley Tourism and Economic Development	\$25,000
Wasatch County (High School Rodeo Finals)	\$10,000
Total Contributions	\$51,600

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.

2014-2015 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	\$69,493	—
Police Chief	\$69,493	—
City Recorder	\$42,099	—
City Treasurer	\$42,099	—

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.