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

May 5, 2026

6:00 p.m. Regular Meeting

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

I. REGULAR MEETING - 6:00 P.M.

1. Call to Order
2. Pledge of Allegiance (Heidi Franco, Mayor)
3. Prayer/Thought by Invitation (Morgan Murdock, Council Member)

II. AWARDS, RECOGNITION, and PROCLAMATIONS:

1. Proclamation of National Day of Prayer: May 7, 2026

III. CONFLICT OF INTEREST DISCLOSURE:

IV. PUBLIC HEARINGS: (Council May Take Action Following Public Comment and Upon Conclusion of the Public Hearing)

1. Public Hearing and Approval of Ordinance 2026-08, vacating a portion of Wasatch Commons Blvd (Jamie Baron, Planning Manager)

V. CONSENT AGENDA:

1. April 7, 2026, City Council Meeting Minutes and April 21, 2026, City Council Meeting Minutes (Trina Cooke, City Recorder)
2. Approval of Resolution 2026-07 in support of naming HWY40 & SR 32 intersection as Hathcock Junction (Parker Sever, Chief of Police)
3. Contract Award to J. Lyne Roberts & Sons for construction of the Old Mill Village - Project Completion Bond Work (Russ Funk, City Engineer)

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

VII. GENERAL BUSINESS ITEMS:

1. Finance Director Intends to State that the Tentative Budget Includes a Proposed Property Tax Rate Increase. (Sara Nagel, Finance Manager) - *10 min*
2. Finance Director Statement of Proposed Property Tax Increase and Presentation of the Proposed Property Tax Impact Schedule (Sara Nagel, Finance Manager) - *10 min*

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

1. Resolution 2026-08 to Tentatively Adopt the Tentative Budget for Fiscal Year 2026-2027, to Adopt the Proposed Property Tax Impact Schedule and to Establish a Public Hearing Date to Consider the Tentative Budget. (Sara Nagel, Finance Manager, Matt Brower, City Manager) - *30 min*

2. Resolution 2026-09 Acknowledging that the Finance Director stated as a separate item from the budget and in a public meeting that the tentative budget includes a proposed property tax increase and presented a property tax impact schedule. (Sara Nagel, Finance Manager, Matt Brower, City Manager) - *15 min*

3. Resolution 2026-10 Acknowledging the City's Intent to Increase Property Tax Revenue and Setting a Hearing Date for the August Truth in Taxation Hearing. (Sara Nagel, Finance Manager, Matt Brower, City Manager) - *15 min*

4. Main Street Park (aka Trailhead Plaza) Survey Results and Design Tenets for Preferred Master Plan for the Plaza (Lars Erickson) - *120 min*

5. Ordinance 2026-09 to Temporarily Suspend City Restrictions for Dogs at the Main Street Park (J. Mark Smedley, Asst. City Manager) - *15 min*

6. Recommendation to Nominate two Residents to Serve on the Airport Advisory Bylaws Review Committee (Matt Brower, City Manager) - *10 min*

IX. COMMUNICATION:

X. ADJOURNMENT:

Ordinance 2006-05 allows Heber City Council Members to participate in meetings via telecommunications media.
In accordance with the Americans with Disabilities Act, those needing special accommodations during this meeting or who are non-English speaking should contact Trina Cooke at the Heber City Offices 435.657.7886 at least eight hours prior to the meeting.

Posted on April 30, 2026, in the Heber City Municipal Building located at 75 North Main, the Heber City Website at www.heberut.gov, and on the Utah Public Notice Website at http://pmn.utah.gov.

NATIONAL DAY OF PRAYER PROCLAMATION FOR HEBER CITY, UTAH

May 7, 2026

Whereas: Days of Prayer have a long history in America starting with the Pilgrims and Jamestown, Virginia, when "back in 1668, the Virginia House of Burgesses passed an ordinance stating: 'The 27th of August appointed for a Day of Humiliation, Fasting and Prayer, to implore God's mercy,' " and;

Whereas: "On April 15, 1775, just four days before the Battle of Lexington, the Massachusetts Provincial Congress, led by John Hancock, declared: "In circumstances dark as these, it becomes us, as men and Christians, to reflect that, whilst every prudent measure should be taken to ward off the impending judgments…the 11th of May next be set apart as a Day of Public Humiliation, Fasting and Prayer…to confess the sins…to implore the Forgiveness of all our Transgression' " and;

Whereas: "On May 15, 1776, General George Washington ordered: "The Continental Congress having ordered Friday the 17th instant to be observed as a Day of Fasting, Humiliation and Prayer, humbly to supplicate the mercy of Almighty God, that it would please Him to pardon all our manifold sins and transgressions, and to prosper the arms of the United Colonies, and finally establish the peace and freedom of America upon a solid and lasting foundation; the General commands all officers and soldiers to pay strict obedience to the orders of the Continental Congress; that, by their unfeigned and pious observance of their religious duties, they may incline the Lord and Giver of victory to prosper our arms",
(https://www.nationaldayofprayer.org/about/history_of_prayer_in_america) and;

Whereas: many United States Presidents and other national leaders have proclaimed and recognized a 'National Day of Prayer' over the last 250 years since America's Founding; and **1st Chronicles 16:24 is the theme for this year's National Day of Prayer, "Declare his glory among the heathen; his marvellous works among all nations,"** therefore;

I, Heidi Franco, Mayor, proclaim May 7, 2026 as 'National Day of Prayer' in Heber City, Utah; and encourage all citizens to be thankful to God for our blessings, our peace, and protection in our beautiful City and Valley; and pray that God will guide the leaders of this world to make peace, and bless us individually with peace.

Heber City Council Staff Report

MEETING DATE: 5/5/2026

SUBJECT: Public Hearing and Approval of Ordinance 2026-08, vacating a portion of Wasatch Commons Blvd

RESPONSIBLE: Jamie Baron

DEPARTMENT: Planning

STRATEGIC RELEVANCE: Community and Economic Development

SUMMARY

The Highlands development is reconstructing and realigning Wasatch Commons Blvd, as required by their development agreement. A public hearing is required for the changes to the right of way.

RECOMMENDATION

Staff Recommends the Council hold a public hearing and approve the vacation and dedication plat.

BACKGROUND

As part of the Highlands project, Wasatch Common's Blvd is required to be rebuilt, including moving the location of some accesses and the alignment of the road. The Right or Way (ROW) line is different than current and a portion of the right of way will need to be vacated and returned to the adjacent property owner. The proposed plat will vacate a portion of the road and dedicate additional right of way needed. The reconstruction of the road is currently underway.

DISCUSSION

State Code requires a public hearing to vacate a portion of a right of way. Notices were sent to each property owner accessing the road, a sign was placed at the construction entrance, and all other state required online postings were completed.

FISCAL IMPACT

N/A

CONCLUSION

The Highlands development is reconstructing and realigning Wasatch Commons Blvd, as required by their development agreement. The proposed plat will vacate a portion and dedicate additional right of way for the road. Staff is recommending the Council approve Ordinance 2026-08 with the following findings and conditions:

Findings

1. The city has received a petition to vacate a portion of Wasatch Commons Blvd.
2. The realignment is required by the Highlands Development Agreement.
3. Pursuant to Utah State Code Section 10-20-813, the Council held a public hearing and passed Ordinance 2026-08.

ALTERNATIVES

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

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

I move to **approve Ordinance 2026-08** as presented, with the findings and conditions as presented in the conclusion of the staff report.

ACCOUNTABILITY

Department: Planning
Staff member: Jamie Baron, Planning Manager

EXHIBITS

1. Notice of Public Hearing re Partial Vacation of Wasatch Commons Blvd with Plat
2. Ord 2026-08 Vacating a portion of Wasatch Commons Blvd
3. Commons Blvd dedication plat (1)

HEBER CITY COUNCIL
PUBLIC HEARING NOTICE
VACATING A PORTION OF WASATCH COMMONS

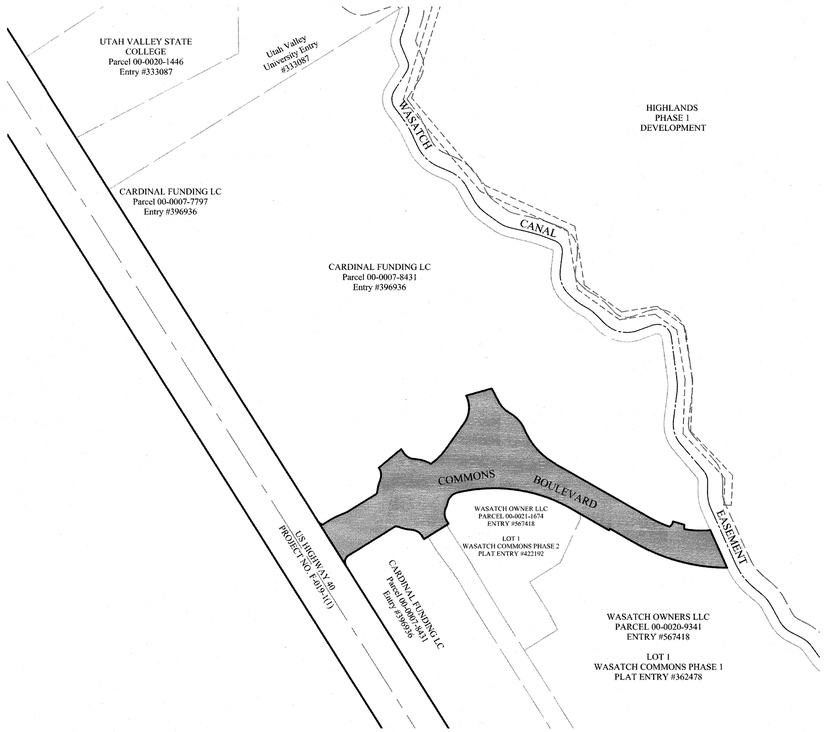
In accordance with UCA 10-20-208, notice is hereby given that the Heber City Council will hold a public hearing on Tuesday, May 5, 2026, at 6:00 p.m. in the Heber City Administrative Office Building Council Chambers located at 75 North Main Street, Heber City, Utah. The purpose of the hearing is to inform the public of the vacation of a portion of Wasatch Commons Boulevard. Public comment is welcome and may be delivered in person or virtually via the link found on the City's website https://www.heberut.gov/256/Agendas-and-Minutes . Additional details are available by contacting the Heber City Planning Department: 435-657-7914, and will be available on the City website after April 30, 2026:
https://hebercityut.portal.civicclerk.com/event/435/files

Trina Cooke
Heber City Recorder

COMMONS BOULEVARD
VACATION & DEDICATION PLAT

LOCATED WITHIN THE SOUTHWEST QUARTER OF SECTION 20,
TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN
HEBER CITY, WASATCH COUNTY, UTAH

VICINITY MAP



N
W E
S

GRAPHIC SCALE

200 0 100 200 400 600

(IN FEET)
1 inch = 200 ft.

RIGHT OF WAY DEDICATION BOUNDARY DESCRIPTION

A PARCEL OF LAND LOCATED IN THE SOUTHWEST QUARTER OF SECTION 20, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, WASATCH COUNTY, UTAH DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY 40; SAID POINT BEING SOUTH 0°08'37" EAST 1238.17 FEET AND NORTH 89°51'23" EAST 197.18 FEET FROM THE 2005 WASATCH COUNTY SURVEY ALUMINUM PIPE CAP MONUMENT MARKING THE WEST QUARTER CORNER OF SECTION 20, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN (BASIS OF BEARINGS FOR THIS DESCRIPTION IS SOUTH 04°04'03" EAST 2857.85 FEET ALONG A LINE DEFINED BY WASATCH COUNTY WATER SERVICE AREA NO. 1 SURVEY CONTROL MONUMENTS NO. 706 AND NO. 708 (BOTH ALUMINUM PIPE CAP MONUMENTS)) SEE THE SURVEY CONTROL SHEET FOR THE CENTRAL UTAH WATER CONSERVANCY DISTRICT, WASATCH COUNTY WATER EFFICIENCY PROJECT, DRAWING NO. G-8 AS RECORDED IN BOOK 630 AT PAGES 766-767 AND AS ENTRY NO. 259146 OF THE WASATCH COUNTY RECORDS);

AND RUNNING THENCE SOUTH 77°01'03" EAST 42.41 FEET; THENCE NORTH 57°57'55" EAST 181.41 FEET TO A POINT OF CURVATURE WITH A 10.00 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE NORTHERLY 15.70 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 12°58'56" EAST 14.14 FEET; THENCE NORTH 32°00'03" WEST 2.79 FEET; THENCE NORTH 57°59'57" EAST 59.00 FEET TO A POINT OF CURVATURE WITH A 10.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THE CENTER OF WHICH BEARS NORTH 57°59'57" EAST 10.00 FEET; THENCE SOUTHERLY 15.61 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 76°43'12" EAST 14.07 FEET; THENCE NORTH 58°33'39" EAST 54.40 FEET TO A POINT OF CURVATURE WITH A 192.00 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE NORTHERLY 79.47 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 46°42'11" EAST 78.91 FEET; THENCE NORTH 34°50'43" EAST 49.67 FEET TO A POINT OF CURVATURE WITH A 68.50 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE NORTHERLY 54.49 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 12°03'23" EAST 53.07 FEET; THENCE NORTH 10°43'57" WEST 19.36 FEET;THENCE NORTH 74°00'30" EAST 75.69 FEET TO A POINT OF CURVATURE WITH A 132.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THE CENTER OF WHICH BEARS NORTH 71°28'48" EAST 132 FEET; THENCE SOUTHERLY 19.43 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 22°44'16" EAST 19.42 FEET; THENCE SOUTH 26°57'20" EAST 19.16 FEET TO A POINT OF CURVATURE WITH A 68.50 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE SOUTHERLY 40.29 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 43°48'22" EAST 39.71 FEET TO A POINT OF CURVATURE WITH A 95.00 FOOT RADIUS TO THE RIGHT; THENCE SOUTHERLY 63.54 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 41°29'43" EAST 62.36 FEET TO A POINT OF CURVATURE WITH A 182.00 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE SOUTHERLY 119.94 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 41°12'46" EAST 117.78 FEET;THENCE SOUTH 60°05'28" EAST 295.76 FEET TO A POINT OF CURVATURE WITH A 263.00 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE SOUTHERLY 45.61 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 65°03'35" EAST 45.56 FEET; THENCE SOUTH 80°31'27" EAST 12.59 FEET TO A POINT OF CURVATURE WITH A 26.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THE CENTER OF WHICH BEARS NORTH 52°05'22" WEST 26.00 FEET; THENCE NORTHERLY 11.57 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 25°09'31" EAST 11.48 FEET; THENCE SOUTH 73°59'10" EAST 28.06 FEET TO A POINT OF CURVATURE WITH A 26.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THE CENTER OF WHICH BEARS NORTH 07°35'36" EAST 26.00 FEET; THENCE SOUTHERLY 10.43 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 00°55'08" WEST 10.36 FEET; THENCE SOUTH 72°08'03" EAST 12.59 FEET TO A POINT OF CURVATURE WITH A 263.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THE CENTER OF WHICH BEARS NORTH 07°22'12" EAST 263 FEET; THENCE NORTHEASTERLY 58.52 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 89°00'15" EAST 58.40 FEET; THENCE SOUTH 23°57'01" EAST 109.12 FEET ALONG SAID WESTERLY PARCEL LINE; THENCE WESTERLY 252.73 FEET ALONG THE ARC OF A 483.50 FEET RADIUS NON-TANGENT CURVE TO THE RIGHT; THE CENTER OF WHICH BEARS NORTH 00°04'05" WEST 483.50 FEET; THE CHORD TO SAID CURVE BEARS NORTH 75°05'36" WEST 249.86 FEET; THENCE NORTH 60°07'07" WEST 79.46 FEET; THENCE SOUTH 29°52'53" WEST 5.00 FEET; THENCE NORTH 60°07'07" WEST 115.46 FEET; THENCE WESTERLY 313.04 FEET ALONG THE ARC OF A 411.50 FOOT RADIUS CURVE TO THE LEFT; THE CHORD TO SAID CURVE BEARS NORTH 81°54'44" WEST 305.55 FEET; THENCE SOUTHERLY 39.10 FEET ALONG THE ARC OF A 35.50 FOOT RADIUS CURVE TO THE LEFT; THE CHORD TO SAID CURVE BEARS SOUTH 44°44'32" WEST 37.15 FEET; THENCE SOUTHERLY 16.62 FEET ALONG THE ARC OF A 94.50 FOOT RADIUS CURVE TO THE RIGHT; THE CHORD TO SAID CURVE BEARS SOUTH 18°13'46" WEST 16.60 FEET; THENCE SOUTHERLY 34.27 FEET ALONG THE ARC OF A 35.50 FOOT RADIUS CURVE TO THE LEFT; THE CHORD TO SAID CURVE BEARS SOUTH 04°22'59" EAST 32.95 FEET; THENCE SOUTH 32°02'05" EAST 10.00 FEET; THENCE SOUTH 57°57'55" WEST 77.20 FEET; THENCE NORTH 32°00'03" WEST 42.17 FEET; THENCE WESTERLY 20.43 FEET ALONG THE ARC OF A 13.00 FOOT RADIUS CURVE TO THE LEFT; THE CHORD TO SAID CURVE BEARS NORTH 77°01'04" WEST 18.39 FEET; THENCE SOUTH 57°57'55" WEST 51.82 FEET; THENCE SOUTH 64°11'11" WEST 73.83 FEET; THENCE SOUTH 57°57'55" WEST 45.18 FEET; THENCE SOUTH 7°45'05" WEST 46.13 FEET; THENCE NORTH 32°00'02" WEST 174.45 FEET ALONG THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY 40 TO THE POINT OF BEGINNING

CONTAINS: 3.30 ACRES.

RIGHT OF WAY VACATION BOUNDARY DESCRIPTION

COMMONS BOULEVARD, AS PER THE WASATCH COMMONS SUBDIVISION PLAT, RECORDED AS ENTRY NO. 362478 ON SEPTEMBER 10, 2010 IN THE OFFICE OF THE WASATCH COUNTY RECORDER;

BEING DESCRIBED AS A PARCEL OF LAND LOCATED IN THE SOUTHWEST QUARTER OF SECTION 20, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, WASATCH COUNTY, UTAH DESCRIBED AS FOLLOWS:
BEGINNING AT A POINT ON THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY 40; SAID POINT BEING SOUTH 0°08'37" EAST 1261.10 FEET AND NORTH 89°51'23" EAST 211.43 FEET FROM THE 2005 WASATCH COUNTY SURVEY ALUMINUM PIPE CAP MONUMENT MARKING THE WEST QUARTER CORNER OF SECTION 20, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN (BASIS OF BEARINGS FOR THIS DESCRIPTION IS SOUTH 04°04'03" EAST 2857.85 FEET ALONG A LINE DEFINED BY WASATCH COUNTY WATER SERVICE AREA NO. 1 SURVEY CONTROL MONUMENTS NO. 706 AND NO. 708 (BOTH ALUMINUM PIPE CAP MONUMENTS) SEE THE SURVEY CONTROL SHEET FOR THE CENTRAL UTAH WATER CONSERVANCY DISTRICT, WASATCH COUNTY WATER EFFICIENCY PROJECT, DRAWING NO. G-8 AS RECORDED IN BOOK 630 AT PAGES 766-767 AND AS ENTRY NO. 259146 OF THE WASATCH COUNTY RECORDS);
AND RUNNING THENCE NORTH 57°57'55" EAST 27.54 FEET TO A POINT ON A 165.00 FOOT RADIUS CURVE TO THE RIGHT; THENCE NORTHEASTERLY 26.20 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 62°30'53" EAST 26.17 FEET; THENCE NORTH 67°03'50" EAST 52.01 FEET TO A POINT ON A 135.00 FOOT RADIUS CURVE TO THE LEFT; THENCE NORTHEASTERLY 21.44 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 62°30'53" EAST 21.42 FEET; THENCE NORTH 57°57'55" EAST 24.11 FEET TO A POINT ON A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE NORTHEASTERLY 31.61 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 32°27'35" EAST 30.57 FEET; TO A POINT OF REVERSE CURVATURE WITH A 94.50 FOOT RADIUS CURVE TO THE RIGHT; CHORD TO SAID CURVE BEARS NORTH 15°06'41" EAST 26.82 FEET; TO A POINT OF REVERSE CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; CHORD TO SAID CURVE BEARS NORTH 04°22'59" WEST 32.95 FEET; THENCE NORTH 32°02'05" WEST 1.29 FEET; THENCE NORTH 50°08'15" EAST 77.72 FEET; THENCE SOUTH 32°02'05" EAST 11.88 FEET TO A POINT ON A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE SOUTHEASTERLY 34.27 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 59°41'11" EAST 32.95 FEET; TO A POINT OF REVERSE CURVATURE WITH A 94.50 FOOT RADIUS CURVE TO THE RIGHT; THENCE SOUTHEASTERLY 50.41 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 72°03'20" EAST 49.82 FEET; TO A POINT OF REVERSE CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE EASTERLY 30.50 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 81°23'10" EAST 29.57 FEET; TO A POINT OF REVERSE CURVATURE WITH A 488.50 FOOT RADIUS CURVE TO THE RIGHT; THENCE EASTERLY 391.17 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 83°03'31" EAST 380.80 FEET; AND RUNNING THENCE SOUTH 60°07'07" EAST 103.22 FEET TO A POINT OF CURVATURE WITH A 17.50 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THENCE SOUTHEASTERLY 13.57 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 37°54'40" EAST 13.23 FEET; THENCE SOUTH 60°0707" EAST 50.00 FEET; THENCE SOUTH 29°52'53" WEST 67.00 FEET; THENCE NORTH 60°07'07" WEST 50.00 FEET; THENCE SOUTH 29°52'53" WEST 5.00 FEET; THENCE NORTH 60°07'07" WEST 115.46 FEET TO A POINT OF CURVATURE WITH A 411.50 FOOT RADIUS CURVE TO THE LEFT; THENCE WESTERLY 313.04 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 81°54'44" WEST 305.55 FEET; TO A POINT OF COMPOUND CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE SOUTHWESTERLY 39.10 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 44°44'32" WEST 37.15 FEET; TO A POINT OF REVERSE CURVATURE WITH A 94.50 FOOT RADIUS CURVE TO THE RIGHT; THENCE SOUTHERLY 16.62 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 18°13'46" WEST 16.60 FEET; TO A POINT OF REVERSE CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE SOUTHERLY 34.27 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 04°22'59" EAST 32.95 FEET; THENCE SOUTH 32°02'05" EAST 10.00 FEET; THENCE SOUTH 57°57'55" WEST 77.00 FEET; THENCE NORTH 32°02'05" WEST 10.00 FEET TO A POINT OF CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE NORTHWESTERLY 34.27 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 59°41'11" WEST 32.95 FEET; TO A POINT OF REVERSE CURVATURE WITH A 94.50 FOOT RADIUS CURVE TO THE RIGHT; THENCE NORTHWESTERLY 31.12 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 77°54'14" WEST 30.98 FEET; TO A POINT OF REVERSE CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE WESTERLY 33.19 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 84°44'39" WEST 32.00 FEET; THENCE SOUTH 57°57'55" WEST 146.97 FEET; THENCE NORTH 32°00'02" WEST 100.00 FEET TO THE POINT OF BEGINNING.

CONTAINS: 2.01 ACRES

SURVEYOR'S CERTIFICATE

I, SATTAR N. TABRIZ, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR AND THAT I HOLD LICENSE 155100, IN ACCORDANCE WITH UTAH CODE TITLE 58, CHAPTER 22 OF THE PROFESSIONAL ENGINEERS AND LAND SURVEYORS LICENSING ACT. I FURTHER CERTIFY THAT, BY AUTHORITY OF THE OWNERS, I HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED ON THIS PLAT IN ACCORDANCE WITH SECTION 17-73-504, HAVE VERIFIED ALL MEASUREMENTS, HAVE SUBDIVIDED SAID TRACT OF LAND INTO A STREET, TOGETHER WITH EASEMENTS.

COMMONS BOULEVARD VACATION & DEDICATION PLAT

AND THAT THE SAME HAS BEEN CORRECTLY SURVEYED AND MONUMENTED ON THE GROUND AS SHOWN ON THIS PLAT.

SATTAR N. TABRIZ PLS,
UTAH LICENSE NO. 155100

DATE: 3/20/2026

PROFESSIONAL LAND SURVEYOR No. 155100 SATTAR N. TABRIZ STATE OF UTAH

OWNERS PETITION TO VACATE AND DEDICATE

KNOW ALL MEN BY THESE PRESENTS THAT CARDINAL FUNDING, L.C., A UTAH LIMITED LIABILITY COMPANY, DOES HEREBY PETITION TO VACATE THAT PORTION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT-OF-WAY VACATION BOUNDARY DESCRIPTION" AND HEREBY DEDICATE TO HEBER CITY FOR THE PERPETUAL USE OF THE PUBLIC THAT PORTION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT OF WAY DEDICATION BOUNDARY DESCRIPTION".

DATED THIS 27th DAY OF March, 2026.

CARDINAL FUNDING, L.C., A UTAH LIMITED LIABILITY COMPANY
SIGNATURE: Armand D. Johansen
PRINT NAME: Armand D. Johansen
TITLE: Manager

OWNERS PETITION TO VACATE AND DEDICATE

KNOW ALL MEN BY THESE PRESENTS THAT WASATCH OWNER, LLC, A DELAWARE LIMITED LIABILITY COMPANY, DOES HEREBY PETITION TO VACATE THAT PORTION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT-OF-WAY VACATION BOUNDARY DESCRIPTION" AND HEREBY DEDICATE TO HEBER CITY FOR THE PERPETUAL USE OF THE PUBLIC THAT PORTION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT OF WAY DEDICATION BOUNDARY DESCRIPTION".

DATED THIS 23 DAY OF March, 2026.

WASATCH OWNER LLC, A DELAWARE LIMITED LIABILITY COMPANY
SIGNATURE: _____
PRINT NAME: Steven Eglash
TITLE: Manager

ACKNOWLEDGEMENT

STATE OF: Utah }
COUNTY OF: Salt Lake } S.S.

ON THIS 27 DAY OF March, 2026, PERSONALLY APPEARED BEFORE ME, Armand Johansen
WHO BEING BY ME DULY SWORN, DID PROVE TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES).

WITNESS MY HAND AND OFFICIAL SEAL.

NOTARY PUBLIC FULL NAME: Kylie Nicol, Notary Public, State of Utah, Commission # 745154, My Commission Expires 09/14/2029
COMMISSION NUMBER: 745154
MY COMMISSION EXPIRES: 09/14/29
A NOTARY PUBLIC COMMISSIONED IN UTAH

ACKNOWLEDGEMENT

STATE OF: California }
COUNTY OF: Los Angeles } S.S.

ON THIS 23rd DAY OF March, 2026, PERSONALLY APPEARED BEFORE ME, Steven Eglash,
WHO BEING BY ME DULY SWORN, DID PROVE TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES).

WITNESS MY HAND AND OFFICIAL SEAL.

NOTARY PUBLIC FULL NAME: Tamara Lommo
COMMISSION NUMBER: 2480993
MY COMMISSION EXPIRES: 2/2/2028
A NOTARY PUBLIC COMMISSIONED IN ~~UTAH~~ California

Notary Public - California, Los Angeles County, Commission # 2480993, My Comm. Expires Feb 2, 2028

VACATION & DEDICATION ACCEPTANCE BY LEGISLATIVE BODY

THE CITY COUNCIL OF HEBER, COUNTY OF WASATCH, DOES HEREBY VACATE AND ABANDON THAT PORTION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT OF WAY VACATION BOUNDARY DESCRIPTION", AND DOES HEREBY RELEASE, RELINQUISH AND CONVEY SAID PORTION TO THE ADJOINING OWNERS IDENTIFIED HEREON,
AND DOES HEREBY ACCEPT AS CONSIDERATION THEREFORE THE DEDICATION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT OF WAY DEDICATION BOUNDARY DESCRIPTION" FOR PERPETUAL USE OF THE PUBLIC AS A THOROUGHFARE THIS _____DAY OF _____, 20____.

_____ _____
_____ _____
_____ _____

APPROVAL BY LEGISLATIVE BODY

THE CITY COUNCIL OF HEBER CITY, COUNTY OF WASATCH, APPROVES THIS PLAT SUBJECT TO THE CONDITIONS AND RESTRICTIONS STATED HEREON, AND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS, AND EASEMENTS INTENDED FOR THE PUBLIC PURPOSE OF THE PERPETUAL USE OF THE PUBLIC.

MAYOR _____ DATE _____ RECORDER'S SEAL

NORTH VILLAGE SPECIAL SERVICE DISTRICT

APPROVED THIS _____ DAY OF _____, A.D. 20___.

NORTH VILLAGE SPECIAL SERVICE DISTRICT

PLANNING MANAGER

APPROVED THIS _____ DAY OF _____, A.D. 20___.

PLANNING MANAGER

CITY ENGINEER

APPROVED THIS _____ DAY OF _____, A.D. 20___.

CITY ENGINEER

WASATCH CO. FIRE DISTRICT

APPROVED THIS _____ DAY OF _____, A.D. 20___.

FIRE CHIEF

CITY ATTORNEY

APPROVED THIS _____ DAY OF _____, A.D. 20___.

CITY ATTORNEY

COUNTY SURVEYOR

APPROVED THIS _____ DAY OF _____, A.D. 20___.

COUNTY SURVEYOR

COUNTY RECORDER

_____ RECORD NO.
STATE OF UTAH, COUNTY OF WASATCH, RECORDED AND FILED AT THE REQUEST OF: _____

DATE _____ TIME _____ BOOK _____ PAGE _____

FEES

SHEET

1 OF 2

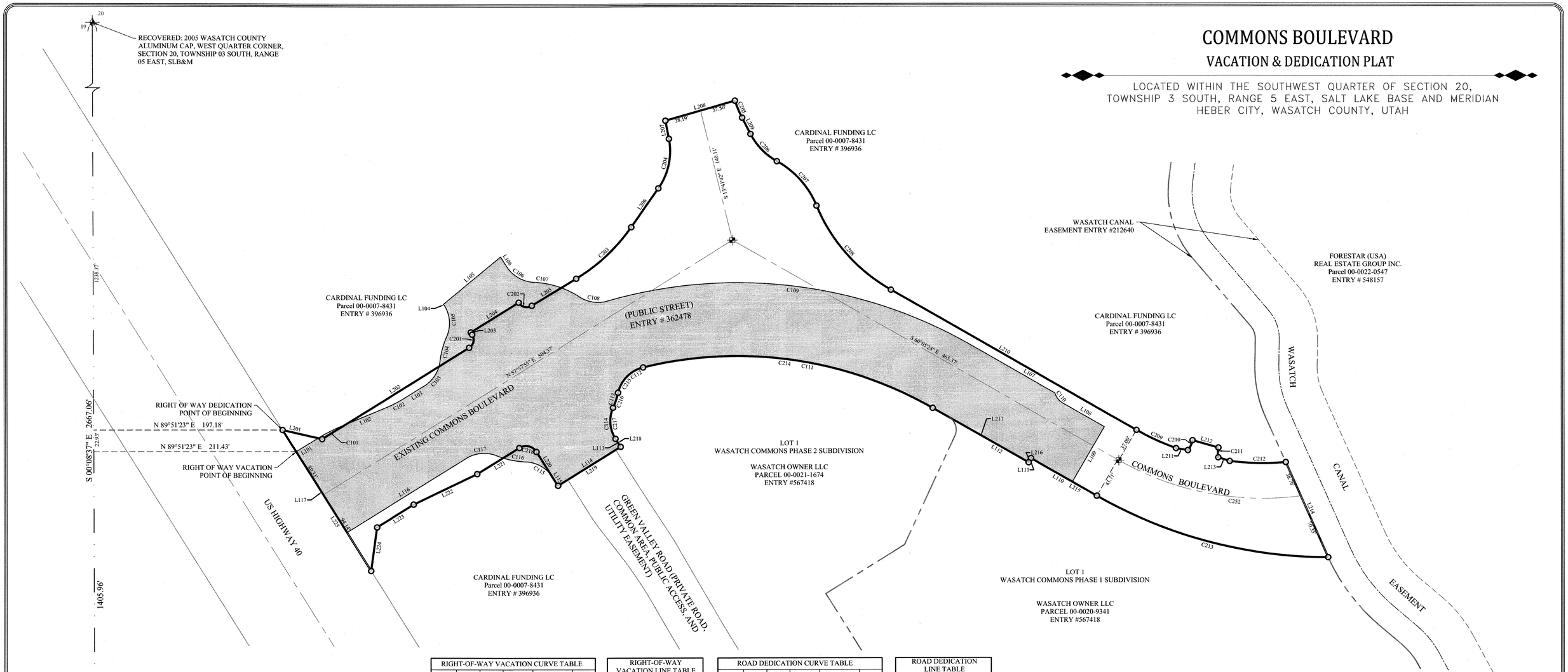
COMMONS BOULEVARD
VACATION & DEDICATION PLAT
LOCATED WITHIN THE SOUTHWEST QUARTER OF SECTION 20,
TOWNSHIP 3 SOUTH, RANGE 5 EAST,
SALT LAKE BASE AND MERIDIAN
HEBER CITY, WASATCH COUNTY, UTAH

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COMMONS BOULEVARD

VACATION & DEDICATION PLAT

LOCATED WITHIN THE SOUTHWEST QUARTER OF SECTION 20,
TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN
HEBER CITY, WASATCH COUNTY, UTAH



RIGHT-OF-WAY VACATION CURVE TABLE

Curve #	Length	Radius	Delta	Bearing	Chord
C101	26.20	165.00	9°05'55"	S62°30'53"W	26.17
C102	21.44	135.00	9°05'55"	N62°30'53"E	21.42
C103	31.61	35.50	51°00'41"	N32°27'35"E	30.57
C104	26.91	94.50	16°18'53"	N15°06'41"E	26.82
C105	34.27	35.50	55°18'12"	N4°22'59"W	32.95
C106	34.27	35.50	55°18'12"	S59°41'11"E	32.95
C107	50.41	94.50	30°33'53"	S72°03'20"E	49.82
C108	30.50	35.50	49°13'32"	S81°23'10"E	29.57
C109	391.17	488.50	45°52'49"	S83°03'31"E	380.80
C110	13.57	17.50	44°24'55"	S37°54'40"E	13.23
C111	313.04	411.50	43°35'13"	N81°54'44"W	305.55
C112	39.10	35.50	63°06'14"	S44°44'32"W	37.15
C113	16.62	94.50	10°04'42"	S18°13'46"W	16.60
C114	34.27	35.50	55°18'13"	S4°22'59"E	32.95
C115	34.27	35.50	55°18'12"	N59°41'11"W	32.95
C116	31.12	94.50	18°52'06"	N77°54'14"W	30.98
C117	33.19	35.50	53°34'22"	S84°44'39"W	32.00

RIGHT-OF-WAY VACATION LINE TABLE

Line #	Length	Direction
L101	27.54	S57° 57' 55"W
L102	52.01	N67° 03' 50"E
L103	24.11	N57° 57' 55"E
L104	1.29	S32° 02' 05"E
L105	77.72	N50° 08' 15"E
L106	11.88	S32° 02' 05"E
L107	103.22	S60° 07' 07"E
L108	50.00	S60° 07' 07"E
L109	67.00	S29° 52' 53"W
L110	50.00	N60° 07' 07"W
L111	5.00	S29° 52' 53"W
L112	115.46	N60° 07' 07"W
L113	10.00	S32° 02' 05"E
L114	77.00	S57° 57' 55"W
L115	10.00	S32° 02' 05"E
L116	146.97	S57° 57' 55"W
L117	100.00	N32° 00' 02"W

ROAD DEDICATION CURVE TABLE

Curve #	Length	Radius	Delta	Bearing	Chord
C201	15.70	10.00	89°57'58"	N12°58'56"E	14.14
C202	15.61	10.00	89°26'18"	S76°43'12"E	14.07
C203	79.47	192.00	23°42'57"	N46°42'11"E	78.91
C204	54.49	68.50	45°34'40"	N12°03'23"E	53.07
C205	19.43	132.00	8°26'08"	S22°44'16"E	19.42
C206	40.29	68.50	33°42'03"	S43°48'22"E	39.71
C207	63.54	95.00	38°19'20"	S41°29'43"E	62.36
C208	119.94	182.00	37°45'26"	S41°12'46"E	117.78
C209	45.61	263.00	9°56'13"	S65°03'35"E	45.56
C210	11.57	26.00	25°30'14"	N25°09'31"E	11.48
C211	10.43	26.00	22°58'31"	S0°55'08"W	10.36
C212	58.52	263.00	12°44'54"	S89°00'15"E	58.40
C213	252.73	483.50	29°56'58"	N75°05'36"W	249.86
C214	313.04	411.50	43°35'13"	N81°54'44"W	305.55
C215	39.10	35.50	63°06'14"	S44°44'32"W	37.15
C216	16.62	94.50	10°04'42"	S18°13'46"W	16.60
C217	34.27	35.50	55°18'13"	S4°22'59"E	32.95
C218	20.43	13.00	90°02'02"	N77°01'04"W	18.39
C252	197.11	300.00	37°38'45"	S78°54'51"E	193.59

ROAD DEDICATION LINE TABLE

Line #	Length	Direction
L201	42.41	S77° 01' 03"E
L202	181.41	N57° 57' 55"E
L203	2.79	N32° 00' 03"W
L204	59.00	N57° 59' 57"E
L205	54.40	N58° 33' 39"E
L206	49.67	N34° 50' 43"E
L207	19.36	N10° 43' 57"W
L208	75.69	N74° 00' 30"E
L209	19.16	S26° 57' 20"E
L210	295.76	S60° 05' 28"E
L211	12.59	S80° 31' 27"E
L212	28.06	S73° 59' 10"E
L213	12.59	S72° 08' 03"E
L214	109.12	S23° 57' 01"E
L215	79.46	N60° 07' 07"W
L216	5.00	S29° 52' 53"W
L217	115.46	N60° 07' 07"W
L218	10.00	S32° 02' 05"E
L219	77.20	S57° 57' 55"W
L220	42.17	N32° 00' 03"W
L221	51.82	S57° 57' 55"W
L222	73.83	S64° 11' 11"W
L223	45.18	S57° 57' 55"W
L224	46.13	S7° 45' 05"W
L225	174.45	N32° 00' 02"W

MAP LEGEND

- SECTION LINE
- QUARTER SECTION LINE
- CENTERLINE
- RIGHT OF WAY
- PROPERTY LINE
- LOT LINE
- EASEMENT LINE
- RADIAL LINE
- RIGHT OF WAY DEDICATION BOUNDARY
- RIGHT OF WAY VACATION BOUNDARY
- EXISTING COMMONS BOULEVARD RIGHT-OF-WAY TO BE VACATED
- STREET MONUMENT TO BE INSTALLED
- SECTION CORNER MONUMENT
- RECOVERED MONUMENT

N
W E
S

GRAPHIC SCALE

50 0 25 50 100 150

(IN FEET)
1 inch = 50 ft.

REVISIONS			
No.	DATE	BY	REVISION

Ward Engineering Group
Planning Engineering Surveying
231 WEST 800 SOUTH
Salt Lake City, Utah 84101
Phone: (801)487-8040 Fax: (801)487-8668

SHEET

2 OF 2

O:\Highlands\Survey\ACAD Plats\RD-2 Dcd plat Commons Blvd.dwg Mar 20, 2026 - 3:52pm

ORDINANCE NO. 2026-08

AN ORDINANCE VACATING A POTION OF WASATCH COMMONS BLVD.

WHEREAS, the City Council of Heber City, Utah finds that the realignment of Wasatch Commons Blvd is in the public interest, as it will address traffic concerns.

WHEREAS, The City Council held a public hearing, in accordance with Utah State Code.

BE IT ORDAINED by the City Council of Heber City, Utah, that the portion of Wasatch Commons Blvd, as described in exhibit A, is here by vacated and returned to the adjacent parcels.

This Ordinance shall take effect immediately upon passage.

PASSED, APPROVED and ORDERED TO BE PUBLISHED BY THE HEBER CITY COUNCIL this _____ day of _____ 2026.

	AYE	NAY	ABSENT	ABSTAIN
Yvonne Barney	_____	_____	_____	_____
Aaron Cheatwood	_____	_____	_____	_____
Michael Johnston	_____	_____	_____	_____
Sid Ostergaard	_____	_____	_____	_____
Morgan Murdock	_____	_____	_____	_____

APPROVED:

_____
Mayor Heidi Franco

ATTEST:

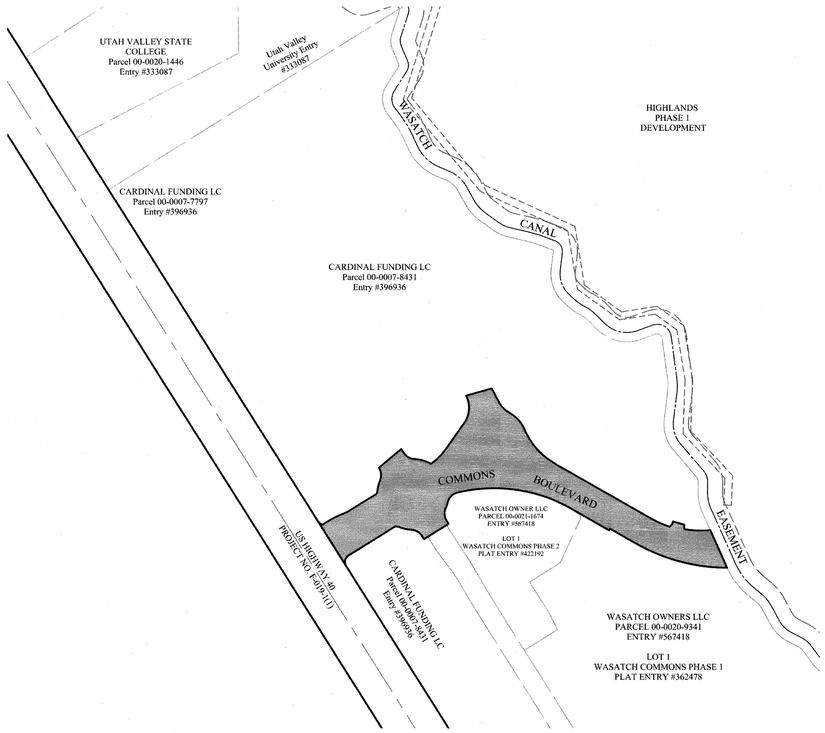
_____ Date: _____
RECORDER

Exhibit A

COMMONS BOULEVARD
VACATION & DEDICATION PLAT

LOCATED WITHIN THE SOUTHWEST QUARTER OF SECTION 20,
TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN
HEBER CITY, WASATCH COUNTY, UTAH

VICINITY MAP



RIGHT OF WAY DEDICATION BOUNDARY DESCRIPTION

A PARCEL OF LAND LOCATED IN THE SOUTHWEST QUARTER OF SECTION 20, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, WASATCH COUNTY, UTAH DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY 40; SAID POINT BEING SOUTH 0°08'37" EAST 1238.17 FEET AND NORTH 89°51'23" EAST 197.18 FEET FROM THE 2005 WASATCH COUNTY SURVEY ALUMINUM PIPE CAP MONUMENT MARKING THE WEST QUARTER CORNER OF SECTION 20, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN (BASIS OF BEARINGS FOR THIS DESCRIPTION IS SOUTH 04°04'03" EAST 2857.85 FEET ALONG A LINE DEFINED BY WASATCH COUNTY WATER SERVICE AREA NO. 1 SURVEY CONTROL MONUMENTS NO. 706 AND NO. 708 (BOTH ALUMINUM PIPE CAP MONUMENTS)) SEE THE SURVEY CONTROL SHEET FOR THE CENTRAL UTAH WATER CONSERVANCY DISTRICT, WASATCH COUNTY WATER EFFICIENCY PROJECT, DRAWING NO. G-8 AS RECORDED IN BOOK 630 AT PAGES 766-767 AND AS ENTRY NO. 259146 OF THE WASATCH COUNTY RECORDS);

AND RUNNING THENCE SOUTH 77°01'03" EAST 42.41 FEET; THENCE NORTH 57°57'55" EAST 181.41 FEET TO A POINT OF CURVATURE WITH A 10.00 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE NORTHERLY 15.70 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 12°58'56" EAST 14.14 FEET; THENCE NORTH 32°00'03" WEST 2.79 FEET; THENCE NORTH 57°59'57" EAST 59.00 FEET TO A POINT OF CURVATURE WITH A 10.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THE CENTER OF WHICH BEARS NORTH 57°59'57" EAST 10.00 FEET; THENCE SOUTHERLY 15.61 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 76°43'12" EAST 14.07 FEET; THENCE NORTH 58°33'39" EAST 54.40 FEET TO A POINT OF CURVATURE WITH A 192.00 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE NORTHERLY 79.47 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 46°42'11" EAST 78.91 FEET; THENCE NORTH 34°50'43" EAST 49.67 FEET TO A POINT OF CURVATURE WITH A 68.50 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE NORTHERLY 54.49 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 12°03'23" EAST 53.07 FEET; THENCE NORTH 10°43'57" WEST 19.36 FEET;THENCE NORTH 74°00'30" EAST 75.69 FEET TO A POINT OF CURVATURE WITH A 132.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THE CENTER OF WHICH BEARS NORTH 71°28'48" EAST 132 FEET; THENCE SOUTHERLY 19.43 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 22°44'16" EAST 19.42 FEET; THENCE SOUTH 26°57'20" EAST 19.16 FEET TO A POINT OF CURVATURE WITH A 68.50 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE SOUTHERLY 40.29 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 43°48'22" EAST 39.71 FEET TO A POINT OF CURVATURE WITH A 95.00 FOOT RADIUS TO THE RIGHT; THENCE SOUTHERLY 63.54 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 41°29'43" EAST 62.36 FEET TO A POINT OF CURVATURE WITH A 182.00 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE SOUTHERLY 119.94 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 41°12'46" EAST 117.78 FEET;THENCE SOUTH 60°05'28" EAST 295.76 FEET TO A POINT OF CURVATURE WITH A 263.00 FOOT RADIUS TANGENT CURVE TO THE LEFT; THENCE SOUTHERLY 45.61 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 65°03'35" EAST 45.56 FEET; THENCE SOUTH 80°31'27" EAST 12.59 FEET TO A POINT OF CURVATURE WITH A 26.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THE CENTER OF WHICH BEARS NORTH 52°05'22" WEST 26.00 FEET; THENCE NORTHERLY 11.57 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 25°09'31" EAST 11.48 FEET; THENCE SOUTH 73°59'10" EAST 28.06 FEET TO A POINT OF CURVATURE WITH A 26.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THE CENTER OF WHICH BEARS NORTH 07°35'36" EAST 26.00 FEET; THENCE SOUTHERLY 10.43 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 00°55'08" WEST 10.36 FEET; THENCE SOUTH 72°08'03" EAST 12.59 FEET TO A POINT OF CURVATURE WITH A 263.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THE CENTER OF WHICH BEARS NORTH 07°22'12" EAST 263 FEET; THENCE NORTHEASTERLY 58.52 FEET ALONG SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 89°00'15" EAST 58.40 FEET; THENCE SOUTH 23°57'01" EAST 109.12 FEET ALONG SAID WESTERLY PARCEL LINE; THENCE WESTERLY 252.73 FEET ALONG THE ARC OF A 483.50 FEET RADIUS NON-TANGENT CURVE TO THE RIGHT; THE CENTER OF WHICH BEARS NORTH 00°04'05" WEST 483.50 FEET; THE CHORD TO SAID CURVE BEARS NORTH 75°05'36" WEST 249.86 FEET; THENCE NORTH 60°07'07" WEST 79.46 FEET; THENCE SOUTH 29°52'53" WEST 5.00 FEET; THENCE NORTH 60°07'07" WEST 115.46 FEET; THENCE WESTERLY 313.04 FEET ALONG THE ARC OF A 411.50 FOOT RADIUS CURVE TO THE LEFT; THE CHORD TO SAID CURVE BEARS NORTH 81°54'44" WEST 305.55 FEET; THENCE SOUTHERLY 39.10 FEET ALONG THE ARC OF A 35.50 FOOT RADIUS CURVE TO THE LEFT; THE CHORD TO SAID CURVE BEARS SOUTH 44°44'32" WEST 37.15 FEET; THENCE SOUTHERLY 16.62 FEET ALONG THE ARC OF A 94.50 FOOT RADIUS CURVE TO THE RIGHT; THE CHORD TO SAID CURVE BEARS SOUTH 18°13'46" WEST 16.60 FEET; THENCE SOUTHERLY 34.27 FEET ALONG THE ARC OF A 35.50 FOOT RADIUS CURVE TO THE LEFT; THE CHORD TO SAID CURVE BEARS SOUTH 04°22'59" EAST 32.95 FEET; THENCE SOUTH 32°02'05" EAST 10.00 FEET; THENCE SOUTH 57°57'55" WEST 77.20 FEET; THENCE NORTH 32°00'03" WEST 42.17 FEET; THENCE WESTERLY 20.43 FEET ALONG THE ARC OF A 13.00 FOOT RADIUS CURVE TO THE LEFT; THE CHORD TO SAID CURVE BEARS NORTH 77°01'04" WEST 18.39 FEET; THENCE SOUTH 57°57'55" WEST 51.82 FEET; THENCE SOUTH 64°11'11" WEST 73.83 FEET; THENCE SOUTH 57°57'55" WEST 45.18 FEET; THENCE SOUTH 7°45'05" WEST 46.13 FEET; THENCE NORTH 32°00'02" WEST 174.45 FEET ALONG THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY 40 TO THE POINT OF BEGINNING

CONTAINS: 3.30 ACRES.

RIGHT OF WAY VACATION BOUNDARY DESCRIPTION

COMMONS BOULEVARD, AS PER THE WASATCH COMMONS SUBDIVISION PLAT, RECORDED AS ENTRY NO. 362478 ON SEPTEMBER 10, 2010 IN THE OFFICE OF THE WASATCH COUNTY RECORDER;

BEING DESCRIBED AS A PARCEL OF LAND LOCATED IN THE SOUTHWEST QUARTER OF SECTION 20, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN, WASATCH COUNTY, UTAH DESCRIBED AS FOLLOWS:
BEGINNING AT A POINT ON THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY 40; SAID POINT BEING SOUTH 0°08'37" EAST 1261.10 FEET AND NORTH 89°51'23" EAST 211.43 FEET FROM THE 2005 WASATCH COUNTY SURVEY ALUMINUM PIPE CAP MONUMENT MARKING THE WEST QUARTER CORNER OF SECTION 20, TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN (BASIS OF BEARINGS FOR THIS DESCRIPTION IS SOUTH 04°04'03" EAST 2857.85 FEET ALONG A LINE DEFINED BY WASATCH COUNTY WATER SERVICE AREA NO. 1 SURVEY CONTROL MONUMENTS NO. 706 AND NO. 708 (BOTH ALUMINUM PIPE CAP MONUMENTS) SEE THE SURVEY CONTROL SHEET FOR THE CENTRAL UTAH WATER CONSERVANCY DISTRICT, WASATCH COUNTY WATER EFFICIENCY PROJECT, DRAWING NO. G-8 AS RECORDED IN BOOK 630 AT PAGES 766-767 AND AS ENTRY NO. 259146 OF THE WASATCH COUNTY RECORDS);
AND RUNNING THENCE NORTH 57°57'55" EAST 27.54 FEET TO A POINT ON A 165.00 FOOT RADIUS CURVE TO THE RIGHT; THENCE NORTHEASTERLY 26.20 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 62°30'53" EAST 26.17 FEET; THENCE NORTH 67°03'50" EAST 52.01 FEET TO A POINT ON A 135.00 FOOT RADIUS CURVE TO THE LEFT; THENCE NORTHEASTERLY 21.44 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 62°30'53" EAST 21.42 FEET; THENCE NORTH 57°57'55" EAST 24.11 FEET TO A POINT ON A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE NORTHEASTERLY 31.61 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 32°27'35" EAST 30.57 FEET; TO A POINT OF REVERSE CURVATURE WITH A 94.50 FOOT RADIUS CURVE TO THE RIGHT; CHORD TO SAID CURVE BEARS NORTH 15°06'41" EAST 26.82 FEET; TO A POINT OF REVERSE CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; CHORD TO SAID CURVE BEARS NORTH 04°22'59" WEST 32.95 FEET; THENCE NORTH 32°02'05" WEST 1.29 FEET; THENCE NORTH 50°08'15" EAST 77.72 FEET; THENCE SOUTH 32°02'05" EAST 11.88 FEET TO A POINT ON A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE SOUTHEASTERLY 34.27 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 59°41'11" EAST 32.95 FEET; TO A POINT OF REVERSE CURVATURE WITH A 94.50 FOOT RADIUS CURVE TO THE RIGHT; THENCE SOUTHEASTERLY 50.41 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 72°03'20" EAST 49.82 FEET; TO A POINT OF REVERSE CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE EASTERLY 30.50 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 81°23'10" EAST 29.57 FEET; TO A POINT OF REVERSE CURVATURE WITH A 488.50 FOOT RADIUS CURVE TO THE RIGHT; THENCE EASTERLY 391.17 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 83°03'31" EAST 380.80 FEET; AND RUNNING THENCE SOUTH 60°07'07" EAST 103.22 FEET TO A POINT OF CURVATURE WITH A 17.50 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT; THENCE SOUTHEASTERLY 13.57 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 37°54'40" EAST 13.23 FEET; THENCE SOUTH 60°0707" EAST 50.00 FEET; THENCE SOUTH 29°52'53" WEST 67.00 FEET; THENCE NORTH 60°07'07" WEST 50.00 FEET; THENCE SOUTH 29°52'53" WEST 5.00 FEET; THENCE NORTH 60°07'07" WEST 115.46 FEET TO A POINT OF CURVATURE WITH A 411.50 FOOT RADIUS CURVE TO THE LEFT; THENCE WESTERLY 313.04 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 81°54'44" WEST 305.55 FEET; TO A POINT OF COMPOUND CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE SOUTHWESTERLY 39.10 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 44°44'32" WEST 37.15 FEET; TO A POINT OF REVERSE CURVATURE WITH A 94.50 FOOT RADIUS CURVE TO THE RIGHT; THENCE SOUTHERLY 16.62 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 18°13'46" WEST 16.60 FEET; TO A POINT OF REVERSE CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE SOUTHERLY 34.27 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 04°22'59" EAST 32.95 FEET; THENCE SOUTH 32°02'05" EAST 10.00 FEET; THENCE SOUTH 57°57'55" WEST 77.00 FEET; THENCE NORTH 32°02'05" WEST 10.00 FEET TO A POINT OF CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE NORTHWESTERLY 34.27 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 59°41'11" WEST 32.95 FEET; TO A POINT OF REVERSE CURVATURE WITH A 94.50 FOOT RADIUS CURVE TO THE RIGHT; THENCE NORTHWESTERLY 31.12 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS NORTH 77°54'14" WEST 30.98 FEET; TO A POINT OF REVERSE CURVATURE WITH A 35.50 FOOT RADIUS CURVE TO THE LEFT; THENCE WESTERLY 33.19 FEET ALONG THE ARC OF SAID CURVE; CHORD TO SAID CURVE BEARS SOUTH 84°44'39" WEST 32.00 FEET; THENCE SOUTH 57°57'55" WEST 146.97 FEET; THENCE NORTH 32°00'02" WEST 100.00 FEET TO THE POINT OF BEGINNING.

CONTAINS: 2.01 ACRES

SURVEYOR'S CERTIFICATE

I, SATTAR N. TABRIZ, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR AND THAT I HOLD LICENSE 155100, IN ACCORDANCE WITH UTAH CODE TITLE 58, CHAPTER 22 OF THE PROFESSIONAL ENGINEERS AND LAND SURVEYORS LICENSING ACT. I FURTHER CERTIFY THAT, BY AUTHORITY OF THE OWNERS, I HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED ON THIS PLAT IN ACCORDANCE WITH SECTION 17-73-504, HAVE VERIFIED ALL MEASUREMENTS, HAVE SUBDIVIDED SAID TRACT OF LAND INTO A STREET, TOGETHER WITH EASEMENTS.

COMMONS BOULEVARD VACATION & DEDICATION PLAT

AND THAT THE SAME HAS BEEN CORRECTLY SURVEYED AND MONUMENTED ON THE GROUND AS SHOWN ON THIS PLAT.

SATTAR N. TABRIZ PLS,
UTAH LICENSE NO. 155100

DATE: 3/20/2026

PROFESSIONAL LAND SURVEYOR — No. 155100 — SATTAR N. TABRIZ — STATE OF UTAH

OWNERS PETITION TO VACATE AND DEDICATE

KNOW ALL MEN BY THESE PRESENTS THAT CARDINAL FUNDING, L.C., A UTAH LIMITED LIABILITY COMPANY, DOES HEREBY PETITION TO VACATE THAT PORTION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT-OF-WAY VACATION BOUNDARY DESCRIPTION" AND HEREBY DEDICATE TO HEBER CITY FOR THE PERPETUAL USE OF THE PUBLIC THAT PORTION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT OF WAY DEDICATION BOUNDARY DESCRIPTION".

DATED THIS 27th DAY OF March, 2026.

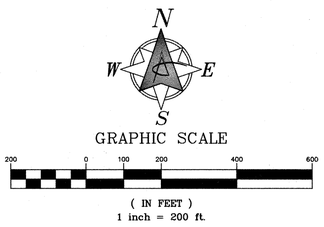
CARDINAL FUNDING, L.C., A UTAH LIMITED LIABILITY COMPANY
SIGNATURE: _____
PRINT NAME: Armand D. Johansen
TITLE: Manager

OWNERS PETITION TO VACATE AND DEDICATE

KNOW ALL MEN BY THESE PRESENTS THAT WASATCH OWNER, LLC, A DELAWARE LIMITED LIABILITY COMPANY, DOES HEREBY PETITION TO VACATE THAT PORTION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT-OF-WAY VACATION BOUNDARY DESCRIPTION" AND HEREBY DEDICATE TO HEBER CITY FOR THE PERPETUAL USE OF THE PUBLIC THAT PORTION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT OF WAY DEDICATION BOUNDARY DESCRIPTION".

DATED THIS 23 DAY OF March, 2026.

WASATCH OWNER LLC, A DELAWARE LIMITED LIABILITY COMPANY
SIGNATURE: _____
PRINT NAME: Steven Eqlash
TITLE: Manager



GRAPHIC SCALE

200 0 100 200 400 600

(IN FEET)
1 inch = 200 ft.

ACKNOWLEDGEMENT

STATE OF: Utah }
COUNTY OF: Salt Lake } S.S.

ON THIS 27 DAY OF March, 2026, PERSONALLY APPEARED BEFORE ME, Armand Johansen
WHO BEING BY ME DULY SWORN, DID PROVE TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES).

WITNESS MY HAND AND OFFICIAL SEAL.

NOTARY PUBLIC FULL NAME: Kylie Nicol, Kylie
COMMISSION NUMBER: 745154
MY COMMISSION EXPIRES: 09/14/29
A NOTARY PUBLIC COMMISSIONED IN UTAH

KYLIE NICOL — Notary Public, State of Utah — # 745154 — My Commission Expires 09/14/2029

ACKNOWLEDGEMENT

STATE OF: California }
COUNTY OF: Los Angeles } S.S.

ON THIS 23rd DAY OF March, 2026, PERSONALLY APPEARED BEFORE ME, Steven Eqlash,
WHO BEING BY ME DULY SWORN, DID PROVE TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES).

WITNESS MY HAND AND OFFICIAL SEAL.

NOTARY PUBLIC FULL NAME: Tamara Lommo
COMMISSION NUMBER: 2480993
MY COMMISSION EXPIRES: 2/2/2028
A NOTARY PUBLIC COMMISSIONED IN ~~UTAH~~ California

Notary Public - California — Los Angeles County — Commission # 2480993 — My Comm. Expires Feb 2, 2028

VACATION & DEDICATION ACCEPTANCE BY LEGISLATIVE BODY

THE CITY COUNCIL OF HEBER, COUNTY OF WASATCH, DOES HEREBY VACATE AND ABANDON THAT PORTION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT OF WAY VACATION BOUNDARY DESCRIPTION", AND DOES HEREBY RELEASE, RELINQUISH AND CONVEY SAID PORTION TO THE ADJOINING OWNERS IDENTIFIED HEREON,
AND DOES HEREBY ACCEPT AS CONSIDERATION THEREFORE THE DEDICATION OF COMMONS BOULEVARD SHOWN HEREON AND DESCRIBED AS "RIGHT OF WAY DEDICATION BOUNDARY DESCRIPTION" FOR PERPETUAL USE OF THE PUBLIC AS A THOROUGHFARE THIS _____DAY OF _____, 20____.

_____ _____
_____ _____
_____ _____

APPROVAL BY LEGISLATIVE BODY

THE CITY COUNCIL OF HEBER CITY, COUNTY OF WASATCH, APPROVES THIS PLAT SUBJECT TO THE CONDITIONS AND RESTRICTIONS STATED HEREON, AND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS, AND EASEMENTS INTENDED FOR THE PUBLIC PURPOSE OF THE PERPETUAL USE OF THE PUBLIC.

MAYOR _____ DATE _____ RECORDER'S SEAL

NORTH VILLAGE SPECIAL SERVICE DISTRICT

APPROVED THIS _____ DAY OF _____, A.D. 20___.

NORTH VILLAGE SPECIAL SERVICE DISTRICT

PLANNING MANAGER

APPROVED THIS _____ DAY OF _____, A.D. 20___.

PLANNING MANAGER

CITY ENGINEER

APPROVED THIS _____ DAY OF _____, A.D. 20___.

CITY ENGINEER

WASATCH CO. FIRE DISTRICT

APPROVED THIS _____ DAY OF _____, A.D. 20___.

FIRE CHIEF

CITY ATTORNEY

APPROVED THIS _____ DAY OF _____, A.D. 20___.

CITY ATTORNEY

COUNTY SURVEYOR

APPROVED THIS _____ DAY OF _____, A.D. 20___.

COUNTY SURVEYOR

COUNTY RECORDER

_____ RECORD NO.
STATE OF UTAH, COUNTY OF WASATCH, RECORDED AND FILED AT THE REQUEST OF: _____

DATE _____ TIME _____ BOOK _____ PAGE _____

FEES

SHEET

1 OF 2

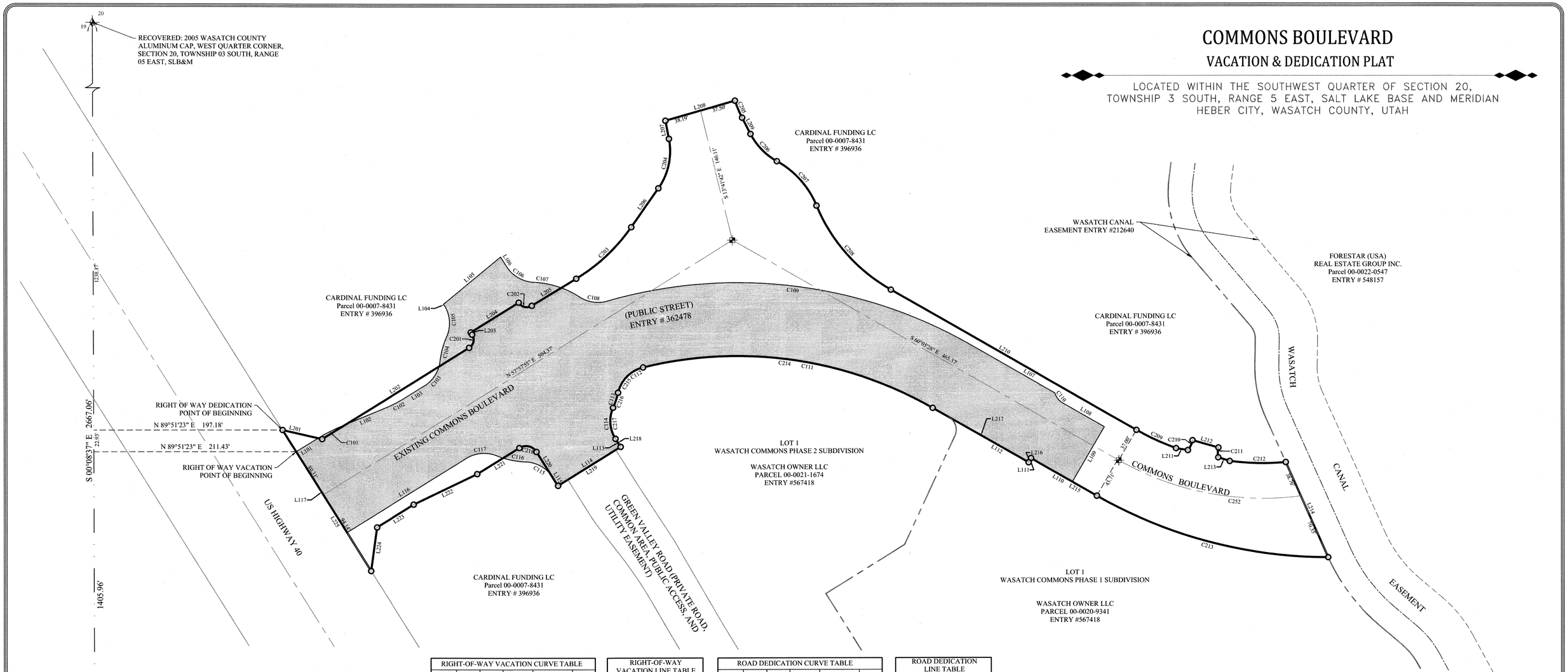
COMMONS BOULEVARD
VACATION & DEDICATION PLAT
LOCATED WITHIN THE SOUTHWEST QUARTER OF SECTION 20,
TOWNSHIP 3 SOUTH, RANGE 5 EAST,
SALT LAKE BASE AND MERIDIAN
HEBER CITY, WASATCH COUNTY, UTAH

O:\Highlands\Survey\ACAD\Plats\RD-1 Ded plat Commons Blvd Cover.dwg Mar 20, 2026 - 4:01pm

COMMONS BOULEVARD

VACATION & DEDICATION PLAT

LOCATED WITHIN THE SOUTHWEST QUARTER OF SECTION 20,
TOWNSHIP 3 SOUTH, RANGE 5 EAST, SALT LAKE BASE AND MERIDIAN
HEBER CITY, WASATCH COUNTY, UTAH



RIGHT-OF-WAY VACATION CURVE TABLE

Curve #	Length	Radius	Delta	Bearing	Chord
C101	26.20	165.00	9°05'55"	S62°30'53"W	26.17
C102	21.44	135.00	9°05'55"	N62°30'53"E	21.42
C103	31.61	35.50	51°00'41"	N32°27'35"E	30.57
C104	26.91	94.50	16°18'53"	N15°06'41"E	26.82
C105	34.27	35.50	55°18'12"	N4°22'59"W	32.95
C106	34.27	35.50	55°18'12"	S59°41'11"E	32.95
C107	50.41	94.50	30°33'53"	S72°03'20"E	49.82
C108	30.50	35.50	49°13'32"	S81°23'10"E	29.57
C109	391.17	488.50	45°52'49"	S83°03'31"E	380.80
C110	13.57	17.50	44°24'55"	S37°54'40"E	13.23
C111	313.04	411.50	43°35'13"	N81°54'44"W	305.55
C112	39.10	35.50	63°06'14"	S44°44'32"W	37.15
C113	16.62	94.50	10°04'42"	S18°13'46"W	16.60
C114	34.27	35.50	55°18'13"	S4°22'59"E	32.95
C115	34.27	35.50	55°18'12"	N59°41'11"W	32.95
C116	31.12	94.50	18°52'06"	N77°54'14"W	30.98
C117	33.19	35.50	53°34'22"	S84°44'39"W	32.00

RIGHT-OF-WAY VACATION LINE TABLE

Line #	Length	Direction
L101	27.54	S57° 57' 55"W
L102	52.01	N67° 03' 50"E
L103	24.11	N57° 57' 55"E
L104	1.29	S32° 02' 05"E
L105	77.72	N50° 08' 15"E
L106	11.88	S32° 02' 05"E
L107	103.22	S60° 07' 07"E
L108	50.00	S60° 07' 07"E
L109	67.00	S29° 52' 53"W
L110	50.00	N60° 07' 07"W
L111	5.00	S29° 52' 53"W
L112	115.46	N60° 07' 07"W
L113	10.00	S32° 02' 05"E
L114	77.00	S57° 57' 55"W
L115	10.00	S32° 02' 05"E
L116	146.97	S57° 57' 55"W
L117	100.00	N32° 00' 02"W

ROAD DEDICATION CURVE TABLE

Curve #	Length	Radius	Delta	Bearing	Chord
C201	15.70	10.00	89°57'58"	N12°58'56"E	14.14
C202	15.61	10.00	89°26'18"	S76°43'12"E	14.07
C203	79.47	192.00	23°42'57"	N46°42'11"E	78.91
C204	54.49	68.50	45°34'40"	N12°03'23"E	53.07
C205	19.43	132.00	8°26'08"	S22°44'16"E	19.42
C206	40.29	68.50	33°42'03"	S43°48'22"E	39.71
C207	63.54	95.00	38°19'20"	S41°29'43"E	62.36
C208	119.94	182.00	37°45'26"	S41°12'46"E	117.78
C209	45.61	263.00	9°56'13"	S65°03'35"E	45.56
C210	11.57	26.00	25°30'14"	N25°09'31"E	11.48
C211	10.43	26.00	22°58'31"	S0°55'08"W	10.36
C212	58.52	263.00	12°44'54"	S89°00'15"E	58.40
C213	252.73	483.50	29°56'58"	N75°05'36"W	249.86
C214	313.04	411.50	43°35'13"	N81°54'44"W	305.55
C215	39.10	35.50	63°06'14"	S44°44'32"W	37.15
C216	16.62	94.50	10°04'42"	S18°13'46"W	16.60
C217	34.27	35.50	55°18'13"	S4°22'59"E	32.95
C218	20.43	13.00	90°02'02"	N77°01'04"W	18.39
C252	197.11	300.00	37°38'45"	S78°54'51"E	193.59

ROAD DEDICATION LINE TABLE

Line #	Length	Direction
L201	42.41	S77° 01' 03"E
L202	181.41	N57° 57' 55"E
L203	2.79	N32° 00' 03"W
L204	59.00	N57° 59' 57"E
L205	54.40	N58° 33' 39"E
L206	49.67	N34° 50' 43"E
L207	19.36	N10° 43' 57"W
L208	75.69	N74° 00' 30"E
L209	19.16	S26° 57' 20"E
L210	295.76	S60° 05' 28"E
L211	12.59	S80° 31' 27"E
L212	28.06	S73° 59' 10"E
L213	12.59	S72° 08' 03"E
L214	109.12	S23° 57' 01"E
L215	79.46	N60° 07' 07"W
L216	5.00	S29° 52' 53"W
L217	115.46	N60° 07' 07"W
L218	10.00	S32° 02' 05"E
L219	77.20	S57° 57' 55"W
L220	42.17	N32° 00' 03"W
L221	51.82	S57° 57' 55"W
L222	73.83	S64° 11' 11"W
L223	45.18	S57° 57' 55"W
L224	46.13	S7° 45' 05"W
L225	174.45	N32° 00' 02"W

MAP LEGEND

- SECTION LINE
- QUARTER SECTION LINE
- CENTERLINE
- RIGHT OF WAY
- PROPERTY LINE
- LOT LINE
- EASEMENT LINE
- RADIAL LINE
- RIGHT OF WAY DEDICATION BOUNDARY
- RIGHT OF WAY VACATION BOUNDARY
- EXISTING COMMONS BOULEVARD RIGHT-OF-WAY TO BE VACATED
- STREET MONUMENT TO BE INSTALLED
- SECTION CORNER MONUMENT
- RECOVERED MONUMENT

N
W E
S

GRAPHIC SCALE

50 0 25 50 100 150

(IN FEET)
1 inch = 50 ft.

REVISIONS			
No.	DATE	BY	REVISION

Ward Engineering Group
Planning Engineering Surveying
231 WEST 800 SOUTH
Salt Lake City, Utah 84101
Phone: (801)487-8040 Fax: (801)487-8668

SHEET

2 OF 2

O:\Highlands\Survey\ACAD Plats\RD-2 Ded plat Commons Blvd.dwg Mar 20, 2026 - 3:52pm

HEBER CITY CORPORATION
75 North Main Street
Heber City, UT 84032
Heber City Council Meeting
April 7, 2026

DRAFT Minutes

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

I. CLOSED MEETING: (As Needed) - 4:00 P.M.

Mayor Franco called the meeting to order at 4:00 p.m. and welcomed everyone present.

Motion: Council Member Ostergaard moved to enter Closed Meeting for the purpose of discussing the character, professional competence, or physical or mental health of an individual.
Second: Council Member Murdock made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**
The Heber City Council entered a Closed Meeting at 4:02 p.m.

City Council Present:	Mayor Heidi Franco Council Member Yvonne Barney Council Member Aaron Cheatwood Council Member Mike Johnston Council Member Morgan Murdock Council Member Sid Ostergaard
Staff Present:	City Attorney Jeremy Cook

1. Discuss the character, professional competence, or physical or mental health of an individual ()

Motion: Council Member Barney moved to end the Closed Meeting and proceed to the Work Meeting.
Second: Council Member Ostergaard made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**
The Heber City Council adjourned the Closed Meeting at 4:48 p.m.

II. WORK MEETING - 5:00 P.M.

Mayor Franco called the meeting to order at 5:52 p.m. and welcomed everyone present.

City Council Present:	Mayor Heidi Franco Council Member Yvonne Barney Council Member Aaron Cheatwood Council Member Mike Johnston Council Member Morgan Murdock Council Member Sid Ostergaard
Staff Present:	City Manager Matt Brower Assistant City Manager Mark Smedley Community Development Director Tony Kohler Planning Manager Jamie Baron City Engineer Russ Funk Finance Manager Sara Jane Nagel City Attorney Jeremy Cook City Recorder Trina Cooke Chief of Police Parker Sever Public Works Director Matthew Kennard Public Works Foreman Rance Echols Fleet Manager Preston Hicken Human Resources Manager Cherie Ashe

Staff Participating Remotely: IT Director Anthon Beales, Public Works Foreman Chris Pederson, Human Resources Manager Cherie Ashe, Assistant City Manager J. Mark Smedley, Engineer Kyle Turnbow, Public Works Director Matthew Kennard, City Engineer Russ Funk, and Accounting Tech Wendy Anderson.

Also Present: Jay Townsend, Jeanne Henry, Tom Horch, Mason Conley, Travis Clemens, Barry Milkovich, Bridget Whiting, Tori Broughton, John Taylor, Josh Becker, Brent Haight, Rance Echols, Phil Jordan, Lindy Reioux, Andrew Dedrickson, Blake Walton, Jenna Strom, Jami Hewlett, Alexandra Folmer, Corey Noyes, Jen Ostergaard, Linda Middleton, Dallin Koecher, Scott Phillips, Sandra Brower, Jessica Broadhead, Cannon Taylor, Nick Lopez, Joshua Jewkes, Lori Rutland, and others who did not sign in or whose handwriting was illegible.

Also Attending Remotely: (names are shown as signed-in online) Marissa, A, ATC, B, Bill, Bryanna, Cannon Taylor, CM, CP, DK, Elizabeth, Eric Bunker, Grace Doerfler KPCW, Jami Hewlett, Jen, Jessica Shepherd, Jm, JS, Keri Smith, KJB, Laurel P, M Neuhas, Michael, Missy Maughan, MTN, Nick Lopez, S, Shorty5, TK, and TMT.

1. Hwy 189 Properties (Jamie Baron, Planning Manager) - *10 min*

Heber City Planning Manager Jamie provided an outline for the applicant's wish to annex into Heber City in order to receive utility services.

Josh Becker, applicant, clarified that their project had never gone through the annexation process with Charleston, as Charleston had decided to not provide utility services. The applicant wished to build a commercial project along Highway 189. They hoped to work with the Heber City Council to bring a project forward that they could collaborate on with the City.

It was noted that the proposed annexation area did not lie within the City's established Annexation Policy Plan. Consensus of Council majority indicated a lack of support for the proposed annexation at that time.

2. Old Mill Village Town Home Restrictions (Jamie Baron, Planning Manager) - *20 min*

Planning Manager Jamie Baron explained that the property owners were concerned the owner-occupied restriction for the development would hinder their ability to sell. The owners were seeking a Development Agreement amendment from Council to remove some, if not all, of the owner-occupied restrictions.

Tom Hales and Mason Conley were present to represent the affordable housing project development. They provided background of the project's progress to date and the concerns faced moving forward. The group was asking council to make exceptions for the "owner occupied" restriction on their development. Council discussed possible concessions. The purpose of the owner-occupied designation was to help create affordable housing for the community and prevent the affordable housing from being bought-up by investors.

Mr. Baron reviewed Council's general direction to permit the sale of a small percentage of the homes within the development to be sold at market value. He would return to Council with proposed amendment language as directed.

3. Discussion and Direction on Language Proposed for Inclusion in the Heber City Expansion Area Memorandum of Understanding (MOU) with Wasatch County (Matt Brower, City Manager) - *20 min*

Discussion for Work Meeting agenda item three was postponed until the General Business agenda, where it was repeated.

III. BREAK - 10 MIN

IV. REGULAR MEETING - 6:00 P.M.

1. Call to Order

Mayor Franco called the meeting to order at 6:38 p.m. and welcomed everyone present.

2. Pledge of Allegiance (Sid Ostergaard, Council Member)

Council Member Ostergaard led the recitation of the Pledge of Allegiance.

3. Prayer/Thought by Invitation (Yvonne Barney, Council Member)

Council Member Barney recalled her experiences serving on the City Council over the past four-plus years, collaborating with the other Council Members and the community. She recognized that each individual had opinions but asked that they be shared in a positive and thoughtful manner. Council Member Barney then shared a prayer.

V. AWARDS, RECOGNITION, and PROCLAMATIONS:

1. Proclamation of 2026 Public Works Week

Mayor Franco read the Proclamation of Public Works Week from May 17 through May 23, 2026, as included in the meeting materials. She thanked the Public Works Department for the services they provided to the community and invited everyone to participate in the planned activities.

VI. CONFLICT OF INTEREST DISCLOSURE:

VII. PUBLIC HEARINGS: (Council May Take Action Following Public Comment and Upon Conclusion of the Public Hearing)

1. Public Hearing and Possible Adoption of the Second Budget Amendment for Fiscal Year 2026 Resolution 2026-06 (Sara Nagel, Finance Manager) -

Finance Director Sara Nagel provided a presentation that showed each budget amendment request by department as included in the meeting materials.

Mayor Franco opened the Public Hearing at 6:50 p.m. With no one coming forward from the public to comment, the Public Hearing was closed at 6:51 p.m.

Council Member Cheatwood expressed appreciation for the ingenuity of Public Works and the Engineering Departments for recognizing that a box culvert could be rerouted in conjunction with an existing project to save funds.

Motion: Council Member Cheatwood moved to approve Resolution 2026-06, the second budget amendment for Fiscal Year 2026, as presented.
Second: Council Member Barney made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**

Mayor Franco moved the meeting forward to Action Agenda item five to discuss the renewal of the City Manager's contract.

VIII. CONSENT AGENDA:

Community Development Director Tony Kohler asked Council to remove item 2 from the Consent Agenda as it needed a Public Hearing before the Planning Commission prior to Council approval.

Motion: Council Member Cheatwood to approve the Consent Agenda as outlined with the exception of Consent Agenda item two.
Second: Council Member Johnston made the second.
Discussion: Council Member Johnston asked the Fire District representative and the Community Development Director Tony Kohler to present information regarding what the increased costs and regulations would be for the homes that we're included in the wildland urban interface zone, particularly between Highway 40 and the Wasatch Canal. He was concerned about unintended consequences for trying to do something good. Fire Marshal Clint Neerings explained the requirement to follow the Urban Wildlife Interface for new and existing homes. Fire Marshal Troy Morgan added that, with the amount of density being allowed in Heber City, the landscaping would need to be controlled in order to prevent a continuous fuel loads for wildfires. The Fire District hoped to prevent catastrophic wildfires like experienced California in the last 10 years. Council further discussed the proposed Urban Wildland Interface map.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**

1. March 3, 2026, City Council Meeting Minutes and the March 17, 2026, City Council Work Meeting Minutes (Trina Cooke, City Recorder)

2. Ordinance 2026-05 Updating Wildland Urban Interface Map (Tony Kohler, Community Development Director)

Agenda item two was removed from the Consent Agenda.

3. Request for Sponsorship Funding in the Amount of $5,000.00 for the Wasatch County Tourism and Economic Summit (Matt Brower, City Manager)

4. Ordinance 2026-04: Amending the Height of Flagpoles in the Institutional & Public Facilities Zone (Jacob Roberts, Planner)

5. Resolution 2026-05 finding hazardous environmental conditions and restriction of fireworks within designated portions of Heber City (Tony Kohler, Community Development Director)

6. Liquidation of Fleet Equipment (Preston Hicken, Fleet Manager)

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

Ken Knight said he did not want the development and said the North Fields was the only thing he had to look at anymore. He felt the City should return all the land north of the City to the County. He said we did not want any of the development and the City should leave some open space for the kids and everybody else.

Linda Middleton had gone to the Department of Natural Resources because she felt that Heber city was the Golden Goose of the state. She had obtained a map of the water basin in an effort to learn where the water for the valley was coming from and how we would survive this. She was thankful for everyone that lived and served in the Valley. She wanted to show the Council how beautiful the area that they lived was. The map showed all the natural resources across the state and she noted how colorful Heber City was. She said there was not enough water and the ski industry had suffered, and the Valley felt the constant pressure of construction and development. She said nobody went faster than the tanker trucks and the community had asked for less trucks, less hazardous materials going near the schools and residents, and less high-density, sprawl, and uninhabited homes on the edges of the wildland interface. She felt that the community was not getting less, as asked for, but more. She said the bypass would not keep the trucks from coming into the community to deliver things on Main street. She felt it was counterproductive to build I-15 through the North Fields if the trucks still needed to come in to the community for deliveries. She had learned a lesson from a golf course in Nebraska that had to pump the water uphill and highways were constructed where the water should be. The result was a bankrupt golf course and failed community. She would appreciate the Council giving the people of the community more of what they asked for.

Jami Hewlett referred to the Wildland Urban Interface and asked why the City would continue to extend development into fire danger zones. She said that if she had moved to the city in 2008, she would have noticed that it was in a valley and there couldn't be any more people in the Valley. She said that we aren't Orem or Nephi and there was one place to put a road. She had been to the Four Corners New Mexico for spring break and Highway 40 was there because they had moved the highway. She said that could not be done here. She felt that when Council Members pushed development, it could not be done, because there was one road in and one road out and Heber was in a valley. She said it was not the City's obligation to allow more development. She said there were zoning laws to control the growth to allow the City to keep up with the infrastructure. She noted the drought conditions and said we had no water.

Blake Walton expressed appreciation for the Council and recognized the difficulty of their job. He felt there were unfounded accusations about Matt Brower and that he was

being judged for decisions made by the Council. Mr. Walton had nearly lost his life in the service of the City and said both the Mayor and Mr. Brower had come to see him. He hoped the community would grow together rather than divide.

Council Member Barney, speaking as a Heber City resident, shared the conflicts faced by the Council. She felt the beauty of the valley had diminished but still existed. She thought the only way to get through these moments was to make sure that everyone was respectful, considerate, and most importantly, to stand for our civil rights and our civic duties. She recognized it might be uncomfortable for those who were on the opposite side to go through a process, but felt the process had to be respected as well as respecting concerns that citizens continued to share with Council. She said that whether Council agreed with them, it was misinformation, or whether it was downright stupid, the Council still should listen. She hoped, that in some way, the gap could be bridged, the negative could be shut down, the Council could listen, and still do their job the way that they were supposed to.

Mayor Franco read the following comment from Lindy Reioux:
"Heber City cannot afford Mr. Brower. Not only is his salary outrageous, his spending is totally out of control and doesn't align with the desires of residents, his vision for Heber doesn't align with the wants and needs of the current residents. We love our small, rural town feel and want to keep it that way. We don't want a fancy, expensive park, the bypass going through the North Fields, expansion of the airport or the entire C street project and out of control developments. Besides the fact that the residents don't want these projects, they primarily benefit residents of the entire county, but are being paid for by a much smaller group of taxpayers. Our cost of living in Heber city is out of control. Not only property taxes, but water, power, special districts, and many proposed projects are pricing our residents out of the city. Because of this, the airport expansion should not be moved forward. The spending needs to stop and let the citizens. Period. If Mr. Brower was an elected official he would have been voted out long ago. I ask the Council to listen to their constituents and not renew Mr. Brower's contract or move the airport construction forward."

Jenna Strom lived on 200 south and had lived in the valley for 28 years. She said she loved it in Heber City but she did not want to get another job. She observed the hardships that people had. She had grown up here and felt it was a crime. She asked what it was all for. She was not going to plant a garden that year because she couldn't afford the water. She felt it would be nice for everyone to have grass. She used to go to the park and swing her kid at the park. It was no longer the same. She used to ride her bike at the Coyote trails. She said everyone's got stuff but she was maxed. She wished she could have a jet to fly in and out. She commuted every day.

The Public Comment period was closed at 8:09 p.m.

X. GENERAL BUSINESS ITEMS:

1. Review City Policy Pertaining to Burial of above Ground Utilities (Tony Kohler, Community Development Director) - *30 min*

Community Development Director Tony Kohler explained that the City Code currently required power lines to be buried in new development. The applicant, Jeremy Smith, owned a vacant lot that he wished to develop and he had been informed by Heber Light and Power that he would need to bury multiple power lines and poles, along multiple property lines in addition to the lines in on his property line. The cost would be prohibitive for him to proceed.

Council Member Johnston recognized the Council's decision to require new development to bury any above-ground power-lines. He recalled the City's decision to not bury lines on 100 west due to the cost that would fall on the City. He proposed that the City not require new development's to bury existing power lines, but all newly installed lines should be installed underground. Council Member Ostergaard proposed using CRA (Community Reinvestment Agency) funds for projects such as burying the existing power lines. Council Member Barney recalled the Council decision to set the requirement for new development. She felt the burden should not be placed on this development to bury additional lines but she did not want the CRA to pay for Mr. Smith's portion of line burial. Mr. Smith agreed.

City Engineer Russ Funk clarified that no-one from staff had dropped the ball at any point. There had been unintended consequences caused by the existing policy. He suggested better communication with Heber Light and Power for future developments.

Council discussion regarding the policy continued, determining to rewrite policy language to prevent similar situations going forward. Mr. Kohler explained the process would consist of a legislative land-use amendment, and therefore, needed to return to the Planning Commission for a Public Hearing. Council directed Staff to address parking and work with Heber Light and Power more closely. Consensus of Council majority was that Mr. Smith should not be required to shoulder the burden of burying the power lines that were not along his property line.

2. Discussion and Direction on Language in the North Fields Memorandum of Understanding (MOU) with Wasatch County (Matt Brower, City Manager) - *20 min*

City Manager Matt Brower recalled the request of the City and County Councils to amend the North Fields MOU (Memorandum of Understanding) language to include protections for the North Fields. He read the updated language proposed in the attached Staff Report. Staff and Council discussed solution options for continued and cooperative protection of the North Fields with Wasatch County. Mr. Brower read back the following requests from Council:

1. The County would match the City, dollar for dollar

2. Preserve everything east of the corridor, wherever it was built, and north along Highway 40
3. Not to promote residences in the area
4. Not to include the North Fields in the City's Annexation Policy Plan

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

1. Ordinance 2026-05: Repeal of 18.122 Fee Schedule and to amend 18.52.040 Area, Width, Height, and Setback Requirements to adopt Residential Rear Yard Setback Exemptions (Jamie Baron, Planning Manager) - *15 min*

Mayor Franco advised that the incorrect ordinance number was listed on the agenda and the correct number should be 2026-07.

Planning Manager Jamie Baron explained the proposed repeal and amendment to the code as outlined in the attached Staff Report. The current setback requirement was prohibitive for many homeowners that wished to add a covered patio or deck in the rear of their homes. The repeal portion was to remove section 18.122 that was no longer used. A public hearing had been held before the Planning Commission and the Commission had forwarded a positive recommendation to Council.

Jordan Moss had purchased an odd-sized lot in the Orchards Development. He had discovered that the required setbacks would prevent him from building the home he wanted. He was in favor of the proposed 10-foot setback.

Motion: Council Member Johnston made the motion to adopt Ord 2026-07 as presented with the following two minor changes: 1. to allow up to10-feet encroachment into public utility easements in rear yards, and 2. state that the length of the house allowed to extend beyond the encroachment would not be more than 50% of the overall rear length of the lot.
Second: Council Member Barney
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**

2. Authorization to 1) Utilize a ModTruss System to Create a Backdrop-wall for the Main Stage and 2) Purchase the System (Matt Brower, City Manager) - *20 min*

City Manager Matt Brower described the construction setbacks that had delayed the completion of the City's Main Stage at the park that was used for the Summer Concert series. The delays had caused the City to postpone the installation of a desired backdrop. The City now sought to have the previously planned back-drop installed. Phil Jordan described the Mod-Truss backdrop product and installation process and the benefit it would provide for performances at the Main Stage. Mr. Brower explained that

he was asking for the Council to approve the concept, allow staff to proceed with obtaining the two additional bids required, and to trust staff to complete the process.

Council discussed the product, benefits of ownership over renting, and the bidding process to comply with the City's procurement policy.

Motion: Council Member Barney moved to extend the meeting to 10:30 p.m.
Second: Council Member Cheatwood made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**

Motion: Council Member Johnston moved to authorize the City Manager to follow the procurement policy to purchase a Mod-Truss system and create a backdrop wall for the Main Stage. To follow option one which would be structural support design and support anchor install. Option one was the Mod-Truss beam and backdrop. In addition to that, to get the costs for the structural engineer to review the building integrity, and also to get the design for the backdrop in an amount not to exceed $49,000 dollars total and to be funded by TAP (Trails, Arts, and Parks) Tax.
Second: Council Member Ostergaard made the second.
Discussion: Council discussed the life-expectancy of the product. Council Member Cheatwood felt that if CAMS (Community Alliance for Main Street) wanted the backdrop, they should be the one to fund it.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**

3. Request for TAP Tax Funding for Bronze Plaque and Park Sign for the Private Kay Pete Murdock Jones Park (POSTT) - *10 min*

Nick Lopez, POSTT (Parks, Open Space, Trails, Trees) committee member, described the proposed monument plaque for the only Vietnam Vet from Wasatch County that had been killed in action, Lance Corporal Blaine Welsh. Refer to attached meeting materials for design details. There was also a sign proposed for Kay Pete Murdock Jones Park, who had been killed in the battle at Iwojima during WWII. Mr. Lopez shared the story of the two Murdock brothers that served in World War II and only one of them surviving.

Council Member Barney asked that all the POSTT committee members be notified when items recommended by POSTT were going to be on the City Council Meeting agenda. Council Member Johnston asked whether there were not more veterans in the County that needed to be honored. Mr. Lopez explained that he would continue to do what he could to recognize veterans from Wasatch County, but he was only one person. POSTT Committee Co-chair Marissa Stanger expressed the committee's

support of the proposed monuments.

Motion: Council Member Cheatwood made the motion to approve the TAP tax funding for the bronze plaque and park sign for private Kaye Pete Murdock Jones Park as outlined in the Staff Report.
Second: Council Member Barney made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**

4. Establish Dates for FY ’27 Budget Workshops (Sara Nagel, Finance Manager, Matt Brower, City Manager) - *15 min*

Budget Workshops dates were established for Wednesday, May 6 and Friday, May 8, from 6:00-8:00 p.m.

5. Consider Renewal of City Manager Employment Agreement (Jeremy Cook, City Attorney, Sid Ostergaard, Council Member, Aaron Cheatwood, Council Member) - *5 min*

City Attorney Jeremy Cook explained that the City Manager's contract was up for renewal every three years. He recommended that Council renew the existing contract for Matt Brower for another three years.

Motion: Council Member Cheatwood moved to limit the public comment time allowed by individual to 1 1/2 minutes in order to hear as many people as possible.

Alternate Motion: Council Member Ostergaard made a motion to limit the time to a minute and a half but if the comment had previously been stated, it could not, or should not be repeated.
Discussion: Council Member Cheatwood felt the language was fringing on inhibiting free speech. He proposed keeping the first motion and felt the Council could ask the public to be considerate of time.
Motion withdrawn.

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

Scott Phillips, former City Council Member, said he had the great opportunity to work with the current Heber City Manager Matt Brower over the previous four years. Mr.

Brower had always been the consummate professional. Mr. Phillips believed that Mr. Brower had elevated the professionalism of the City Council in his time in Heber.

Mr. Phillips knew that everything Mr. Brower did was the wish of the Council and said that Mr. Brower was not a rogue City Manager. Mr. Brower had provided great guidance, and great counsel to the City Council. Mr. Phillips saw no reason to withhold renewing Mr. Brower's contract. Mr. Phillips had seen stories and other things emerge at the last minute, which seemed to be on par with other important decisions Council had made. He felt it was like a last-minute red herring effect that had come into play the last couple of years and he didn't understand it. He liked to know the truth, and sought the truth, and felt there was lacking truth in some of the accusations. Mr. Phillips said that Mr. Brower was a good man, a good manager, a great manager. Mr. Phillips shared that most of his life he had the opportunity to see city managers at work because his dad had been one, and he felt that Mr. Brower was the best of the best. Mr. Phillips said he was sure if Heber lost Mr. Brower, there were 20 other cities nearby that would love to have him. Mr. Phillips asked Council to please make the decision to renew Mr. Brower's contract.

Kathy Carr was representing herself as a longtime resident of Heber City. She said that beside the fact that the City Manager was willing to dress up like George Washington, there were other traits that she wanted to talk about as a city resident. She felt that what stood out most in the City Manager's position was his commitment to providing and putting the City first. She said that through his work in responsible budgeting, improving services, supporting local businesses, increasing transparency, and building community, he had shown steady and thoughtful leadership that was focused on benefiting the community as a whole. Ms. Carr asked whether Mr. Brower had served the City well and acted in the best interest of the community? She said that based on what she had seen from the many years that she had lived in this valley, the answer was yes. A solid yes. She said that Matt Brower had brought to Heber an energy and enthusiasm to build community, whether it was being George Washington, setting up policies, giving advice to the Council, or setting up a leadership academy. These were things the City never had before, were it not for Matt Brower. She said that, in all fairness, she saw how the City Council and the Mayor relied on Mr. Brower's expertise and advice as the Council determined the path forward for the City. She was surprised that it had even come to the point where the people had to give public comment. She said the Council not only represented the negative voices, but they represented her, and she asked that the Council retain the contract for the city manager.

Jessica Broadhead said she was present to express her support for City Manager Matt Brower. She had the opportunity to work alongside Mr. Brower for several years, most notably through the Red, White, and Blue Festival Committee, where she had seen his leadership and execution. What stood out to her was how Mr. Brower led. He brought vision and humility. He listened, collaborated, and didn't shy away from difficult decisions. He approached necessary decisions with a focus on long-term outcomes and what was best for the city as a whole. Ms. Broadhead felt that in Mr. Brower's

relatively short tenure, there had been measurable progress in the downtown. She thought that what was once underutilized was becoming a more active and viable destination. She worked in the community and had observed an increase in events, greater foot traffic, and more consistent use of public spaces by both residents and visitors.
Ms. Broadhead said that it mattered because Heber City served as an economic Hub for Wasatch County. A strong, vibrant downtown supported not just the city, but the broader county economy. It encouraged investment, strengthened the visitor experience, and signaled long-term viability. She said that kind of progress and direction didn't happen by accident, it reflected intentional leadership. In a role where continuity and trust were critical, She believed that leadership was both valuable and difficult to replace. She thanked the Council for their time and service.

Adam Thompson, resident and healthcare professional, agreed with the previous comments in support of Matt Brower. He was raising his family in Heber City and was very invested in the future of the City. He was concerned about the precedent Council would set if they did not renew Mr. Brower's contract. He hoped the Council would not succumb to the online slander and toxic culture. He felt that Mr. Brower was a great man and asked the Council to stand up for what was right, even if it meant standing alone.

Bridget Whiting, Wasatch County resident, presented a petition asking the Council to not renew Matt Brower's contract. She presented a State Auditor's Report from Lincoln, California, where Mr. Brower had previously been the City Manager. The report outlined questionable handling of City funds.

Jay Townsend, Airport Advisory Board Member, informed Council of a recent meeting between the FAA (Federal Aviation Administration) and Matt Brower. He asked if the Council had been aware of the meeting. His opinion was that the City Manager should carry out the wishes of the City Council and the Mayor, not embark on things on his own. He asked if the Council was aware of the Ascension Group partners being taken on as a consultant for the lease agreement. He felt it had to do with the potential lease agreement between the hangar owners and the City. He said the AAB (Airport Advisory Board) had done a lot of work on the lease agreement and the Council had pretty much stamped the proposal given to them. There were a couple of I's to be dotted and T's to be crossed, but the Ascension group proposal was four pages and Mr. Townsend felt it was over the top. He reiterated that he felt like the City Manager had gone outside of the realm of what he believed should be in his actions relative to his employment agreement. Mr. Townsend said he didn't have any problem with Mr. Brower but it was about the employment agreement.

Alexandra Folmer, resident of Heber Valley, felt it was rude of the Council to cut the time for individual comments in half. She said that everyone showed up expecting to get three minutes and she thought they should all be allowed their time. She was opposed to renewing the City Manager's employment agreement in its current form and urged the Council to table it that night. She thought the contract created an excessively

high bar for termination for cause. It required an independent investigation, multiple closed session votes, a 10-day response period, and then allowed the manager to appeal in Wasatch County District Court, where the review would be de novo written in the agreement.

Ms. Folmer explained that the term de novo was a legal phrase that meant the court reviewed the case from the very beginning with no deference to the City Council's decision or the investigator's findings. In other words, the judge got to decide the entire matter anew as if the City's process never happened. She felt it had become incredibly clear that Mr. Brower's leadership did not align with residents' vision for the valley. Ms. Folmer said that given his past record in Ocala and Lincoln where his contract was not renewed and a state auditor criticized financial mismanagement, locking in these ironclad protections in Mr. Brower's contract was not in Heber's best interest. She said that compounding the problem, the contract paired the extremely high bar for firing with nine months of generous severance of over $160,000 if terminated without cause. She claimed that according to ICMA (International City Managers Association), the average severance was only six months. She felt the combination meant the Council was left with two bad choices, go through a long expensive and uncertain for-cause profit or simply pay a large severance to taxpayers. She felt that, either way, real accountability was severely weakened.

Jami Hewlett thanked everyone for being present to voice their opinion. She said that we lived in America where we should be able to have a transparent government. She had been involved in the government for the last three years and had not been a political person before that. She felt the City was not transparent and that it was difficult to get information and difficult to understand the budget. She felt the Council should not be holding a meeting on the same night as the Republican Convention. She said the Council worked for the voters, and the voters wanted to elect people who would voice what they wanted. She felt it was a shame that the Council was there that night. She said she would like to move to dismiss this meeting. It was past seven o 'clock and she suggested to move the Council Meeting to another day, where they could go and voice their opinions on people that they were electing.

Michelle Mounteer, had lived in the community a long time with her husband. They were local business owners and had held many meetings with Matt Brower. They found him to be ethical and professional. She felt that Mr. Brower ate, breathed, and slept Heber City and the community could not ask for more from him. She urged the Council to renew Mr. Brower's contract as she felt the people of Heber City deserved someone like him.

Jeremy Smith, Wasatch County resident, Heber City business owner, and developer, said he had worked with Matt Brower on several occasions. He had found Mr. Brower to be nothing but honest, generous, and probably most importantly, excited about Heber City. He felt that Matt cared deeply for the community, for the City, for the wellbeing of the citizens. His experience talking to Mr. Brower directly and working through different challenges, was that Mr. Brower had always had the citizens in his

heart, and he wanted the best for the citizens of Heber City. Mr. Smith echoed the other comments about supporting Mr. Brower and extending his contract.

Lori Rutland lived in Heber and owned a business in Midway. She expressed her support for Mr. Brower. He had become an acquaintance and friend of hers through business and the Heber Leadership Academy. She said that all of her interactions with Mr. Brower had been professional. Ms. Rutland felt that Mr. Brower was above board, always willing to help, and excited about Heber. She encouraged the Council to extend his contract and said that Heber needed Matt Brower.

Tori Broughton, Heber City resident, was present to support Matt Brower. She said she had googled Matt Brower approximately three years ago and found the news stories referenced in previous comments. She had found no evidence of wrongdoing in his previous City Manager roles, or that affected his role in Heber City. She had read his employment agreement and felt that he was living up to everything in his job description. Ms. Broughton reminded everyone that it was the Council that made the decisions and Mr. Brower worked at the will of the Council. She commended all of the City Staff for the work they did. She said she saw Mr. and Mrs. Brower around town often, participating in community events and supporting the community. She thought they loved it here and it showed. She hoped the Council would extend his contract.

Ken Knight said he was present to check that the Council was present. He hated what the Council was doing to Heber City. He hated all the people, hated the park, and everything else. He was born and raised in Heber City and used to go hunting at the cemetery. He asked Council to search their hearts to find out what they should do.

Joshua Jewkes, County resident and Heber City business owner, felt there was no question that Mr. Brower was qualified for his job. He said that Mr. Brower had the skills, the experience, was honest, and acted with integrity. Mr. Jewkes wanted to point out that Mr. Brower was underpaid. He said the data showed his comparators along the Wasatch Back earned a lot more money than Mr. Brower did, and they had assistants. He wanted to emphasize to the Council that if it chose not to renew the contract, there would be a lot of costs associated with that decision, specifically nine months of severance that would be upwards of $160 ,000. At the same time, the City would have to search for and pay a new city manager. He did not see any return that the City was going to get in exchange for the money that it was going to cost. Lastly, he wanted to address the issue of the state auditor's report and ask the Council to consider the dangerous precedent that that would set if they declined to renew his contract on that basis. The complaint was anonymous and included no supporting evidence. He acknowledged that Mr. Brower sat on the CAMS (Community Alliance for Main Street) board, but said that proved nothing. He felt the anonymous complaint was frivolous and the City's own attorney had written as much to the State Auditor. He asked Council to consider the message that would be sent when a tenured city employee could be ousted by an anonymous complaint that the complainant did not

even have the courage to bring to the City itself. He asked the Council to take care to set the precedent it wanted to set.

Corey Noyes, City resident and business owner, said his wife was a business owner as well. He said he had interacted with Mr. Brower many times and had found what many others had said that night. Mr. Brower was a consummate professional and exuded enthusiasm for Heber City. He addressed other comments made about Matt. He expressed his support for City Manager and urged Council to not only renew Matt's contract but to give him a raise. It had been said that evening that Mr. Brower could overstep and take meetings without the Council knowing, and Mr. Noyes contended that that was literally why the City had hired Mr. Brower. Because his job was to be the full-time employee running the City, and sometimes that meant he needed to take initiative to do what needed to be done. He did not feel that it would be practical for Mr. Brower to always reach out to the Council first. Mr. Noyes said that not only was Mr. Brower fantastic at his job, but he felt that Mr. Brower was underpaid. Mr. Noyes felt that Mr. Brower was someone who did more with less and got paid less. He thought the Council needed to renew Mr. Brower's contract because there was nothing to stop him from taking a more lucrative position elsewhere. Then the City would be stuck paying more for someone who was not as good of a City Manager. Mr. Noyes urged the Council to not only retain Mr. Brower and renew his contract but consider giving him a raise to compensate him accordingly for all he did for the City.

Bart Mounteer had lived in Heber City for 36-years with his wife and the two of them owned multiple businesses. He appreciated that Mr. Brower's door was always open and supported renewing his contract. He said that Mr. Brower was an amazing man, and he hoped the Council would follow their hearts and listen, because he felt the Council would regret if they voted negatively.

Jennifer Ostergaard felt Mr. Brower was upright and the Community needed honest men like him to serve the City. She recognized he held a thankless job and asked the Council to please renew his contract.

Mayor Franco reviewed sections of the proposed contract and questioned the protections of employment that did not align with the definition of an "at-will" employee. She did not believe the state offered such protections to at-will employees. She asked Mr. Brower if he had given Council written notice of breach of contract. Mr. Brower said no, he had not.

Motion: Council Member Johnston moved to renew the current employee agreement for the City Manager as written, and to add an annual merit increase.
Second: Council Member Ostergaard made the second.
Voting Yes: Council Members Johnston, Ostergaard, and Cheatwood.
Voting No: Council Members Barney and Murdock, and Mayor Franco
Motion Failed 3-3.

Motion: Council Member Cheatwood moved to continue the item to a Special City Council Meeting the following Tuesday, April 14, 2026, to begin at 6:00 p.m. for a Closed Meeting, followed by an open meeting at 7:30 p.m. to give the Council additional opportunity to review additional questions in the contract.
Second: Council Member Murdock made the second.
Voting Yes: Council Members Barney, Cheatwood, Murdock, and Mayor Franco.
Voting No: Council Members Johnston and Ostergaard.
The **Motion Passed 4-2.**

6. Ordinance 2026-06: Prohibiting Virtual Currency Kiosks (Parker Sever, Chief of Police) - *15 min*

Motion: Council Member Johnston moved to adopt Ordinance 2026-06, prohibiting virtual currency kiosks.
Second: Council Member Ostergaard made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**

XII. COMMUNICATION:

Finance Director Sara Nagel explained there was a new law that required the City to declare the intention to go through the Truth in Taxation process by the first meeting in May. The statement needed to include the amount of tax increase and the percentage that tax-payers would be affected.

XIII. ADJOURNMENT:

Motion: Council Member Barney made the motion to adjourn.
Second: Council Member Ostergaard made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The Motion Passed Unanimously, 5-0.
The meeting adjourned at 10:45 p.m.

_____
Trina Cooke, City Recorder

PUBLIC COMMENTS RECEIVED BY EMAIL:

From: Gaylyn Latimer >
Sent: Saturday, April 4, 2026 6:10 PM
To: CC Public Comments <ccpublic@heberut.gov>
Subject: (EXTERNAL) Postpone contract

As a citizen of Heber City and a county delegate that has to attend the caucus convention on April 7th, I'm asking that the voting on Matt Brower's contract be postponed till the next city council meeting on April 21st or postponed for 90 days so the contract can be reviewed and discussed in public. Also, is there a performance review? And what is the application process for a new manager? Once again, please postpone the voting of Matt Brower's contract as City Manager. We need to make sure all city council members and the mayor are present as well as the public without the conflict of the caucus convention being on the same day.
Sincerely, Gaylyn Latimer

From: Cherie Reed
Sent: Saturday, April 4, 2026 6:59 PM
To: CC Public Comments <ccpublic@heberut.gov>
Subject: (EXTERNAL) Postpone City Manager vote

I think the vote for Matt Brower should be postponed because the republican caucus is that same night. It affects many of us, both are important and we can't be in two places at once. Thank you.
Cherie Reed

From: Ken McConnell
Sent: Saturday, April 4, 2026 7:12 PM
To: CC Public Comments <ccpublic@heberut.gov>
Subject: (EXTERNAL) Contract vote for Matt Brower

I'm a Wasatch County delegate and I understand you will be voting on a new contract for the city manager, Matt Bower.
That vote is taking place on April 7th when several delegates and city leaders will be at the caucus convention. This does not allow for a review of the contract. I'm requesting that the vote be delayed until the next City Council meeting on April 21st.

Scheduling a crucial vote on this contract when many of the city officials are unable to see its content seems suspicious and I, as a taxpayer, would like a review before the city is committed to a lengthy financial obligation.
I ask that the contract to retain Matt Brower as city manager be postponed until at least the following council meeting or postponed for a period of 90 days to better acquaint the council and the taxpayers on its content.

Ken McConnell
Heber City, Utah
[redacted]
CC: Park Record
KPCW

From: M Kirby
Sent: Saturday, April 4, 2026 8:09 PM
To: CC Public Comments <ccpublic@heberut.gov>
Subject: (EXTERNAL) Postpone Vote/contract approval for city manager

I will be attending the county caucus meeting on Tuesday, April 7 the evening the city council will vote on Matt Brower's city manager contract. I believe there are city council members who have been elected county delegates as well, who will be unable to attend this city council meeting.

This is an important vote and all city council members should be in attendance. Please postpone this vote so citizens can attend this city council meeting as well.

Is there a place where I can preview the city manager's contract?

Many thanks for your attention to this matter. Mattie Kirby

From: deb stenger
Sent: Monday, April 6, 2026 5:49 PM
To: CC Public Comments <ccpublic@heberut.gov>
Subject: (EXTERNAL) PLEASE postpone the vote re; city manager contract.

It has come to my attention that the city council meeting scheduled for 4/7/2026 includes voting on the city managers contract. That is Matt Brower. HOWEVER, the Mayor and 2 additional council members will not be present due to the GOP Caucus convention. The city MUST move this vote to the next meeting 4/21/26 so all Council members and the Mayor can be present, as

well as community members who have a vested interest in this matter.
Deb Stenger

Deb Stenger
SOMNVIE
Luxury Bed Linens
WEBSITE:
DebStenger.Somnvie.com
Cell:
[redacted]

From: Catherine
Sent: Monday, April 6, 2026 7:55 PM
To: CC Public Comments <ccpublic@heberut.gov>
Subject: (EXTERNAL) M.Brower Contract

I emailed the attached document to the for public comment.

I am unable to attend the city council meeting, due to the fact, the Wasatch GOP convention will be held a the same time.

Catherine M.

April 6, 2026

Dear Council Members,

I am a resident of Heber City. I am writing to respectfully request that the City Council not renew the contract of the current City Manager, Matthew (Matt) Brower, when it comes up for renewal.

My concerns are as follows:

Public accountability: Insufficient transparency or responsiveness to residents. For example, pushing to destroy the current city park into something that most resident do not want nor asked for. Not dealing with the parking problems downtown, yet planning for more even events at the city park.

Fiscal stewardship: Over budget and not well planned out new stage at the city park. Requesting that the airport runway be replace and expanded before the life of the current runway has reached the end of its useful life.

Operational performance: Purchasing the wave with funds from a Jordonelle development without city council approval.

Community trust: There is no public trust concerning, Matthew Brower. Matthew Brower has lied to me on several occasions when I brought up concerns about the park and resident who live around said area. He states one thing to you in person and does another in private and/or the opposite of what he stated would take place.

The above are just a few examples as to why I am requesting that the City Council not renew Matthew Brower's contract.

I believe new leadership is necessary to restore confidence, improve transparency, and ensure responsibility fiscal management of city resources. None of which Matthew Brower's has demonstrate. I urge the Council to consider a competitive search for a new City Manager and to prioritize candidates with a demonstrated record of transparent governance, fiscal discipline, and community engagement.

Thank you for your attention to this matter and for representing the interests of our community.

Sincerely,

Catherine Moore

[redacted]

Heber City, Ut

From: allison larsen
Sent: Monday, April 6, 2026 11:47 PM
To: CC Public Comments <ccpublic@heberut.gov>
Subject: (EXTERNAL) Matt Brower's contract

I understand that there is a planed vote on the extension of Matt Brower's contract tonight. Because two of the city council members and the mayor will be at the Republican caucus convention, I feel it is imperative that this vote be postponed until at least April 21 or further out. This is an extremely important decision that will influence and affect our city in perpetuity.
The ENTIRE city Council and mayor, who represent ALL of the city, need to be a part of this important vote. Because of the convention, so many delegates will also not be able to attend the council meeting to present their opinion publicly. I am one of them.
The citizens of this community have every right to have their opinions and thoughts, presented and respected, as this is a position that is not voted on, but at the same time is of extreme importance. Matt has considerable influence on the trajectory of this town and we the citizens who have elected a council, need to have that council represent us!
Sincerely, Allison Salisbury

Sent from my iPad

From: Jane Thatcher
Sent: Tuesday, April 7, 2026 12:25 AM
To: CC Public Comments <ccpublic@heberut.gov>
Cc: Jane Thatcher
Subject: (EXTERNAL) Postpone the Vote on Matt Bower

I live here in Heber City and I'm a Precinct Chairwoman and GOP County Convention Delegate. It's come to my attention after reading an article published by KPCW that our City Council plans to vote on renewing the contract for Matt Bower, our City Manager, tonight at their regular meeting. I also know that Mayor Heidi Franco and two other City Council members cannot attend tonight's Council meeting due to their previous commitments to attend our GOP County Convention tonight.

I'm writing to urge you to postpone this vote to extend Matt's contract until your next meeting so all three of these individuals can be present to express their opinions on renewing this contract. It's too important to our City for three vital members not to be at the meeting.

Please postpone this vote to a more appropriate time.

Sincerely,

Jane E. Thatcher

[redacted]

Heber City, UT 84032

[redacted]

From: Patty Sprunt
Sent: Tuesday, April 7, 2026 8:52 AM
To: CC Public Comments <ccpublic@heberut.gov>
Subject: (EXTERNAL) Postpone Vote

To Whom It May Concern;

I am writing to request that the vote to renew Mr. Brower's contract be postponed until a future council meeting. I have had some citizens reach out about this important vote, and the public's interest in this issue conflicts with the Republican Party's County Convention which is also this evening. I kindly ask that you consider this request on behalf of our city's residents who serve as delegates in that convention.

Thank you,

Patty Sprunt, Interim Chair

Wasatch County GOP

From: Steve Phillips
Sent: Tuesday, April 7, 2026 3:15 PM
To: CC Public Comments <ccpublic@heberut.gov>
Subject: (EXTERNAL) Opposition to Renewal of City Manager Matt Brower's Contract

Dear Heber City Council,

I am writing to respectfully oppose the renewal of City Manager Matt Brower's contract. My concern is not simply that Heber is growing, but that the city has too often pursued growth and redevelopment without enough visible infrastructure to support the pace and scale of that growth.

During Mr. Brower's tenure, city leadership has repeatedly emphasized downtown revitalization, the Envision Heber 2050 plan, affordable housing, airport-related economic development, and the Heber Valley bypass. While planning for the future is important, many residents believe the city has put too much emphasis on facilitating growth first and too little on ensuring roads, utilities, traffic circulation, and other core infrastructure are ready before more development moves forward.

I am concerned that the city has not kept growth sufficiently aligned with the capacity of its infrastructure and services. Heber needs leadership that prioritizes traffic flow, water, roads, parking, public safety, and long-term livability before continuing to accelerate development pressure.

For these reasons, I urge the Council to decline renewal of Mr. Brower's contract and instead seek leadership that will place infrastructure, transparency, and measured growth ahead of development pressure. Heber deserves a city manager whose top priority is balancing growth with the capacity of roads, water, parking, and public services.

Thank you for your service to Heber City and for your consideration of this concern.

Sincerely,

Steve Phillips

From: Tracy Taylor
Sent: Tuesday, April 7, 2026 4:17 PM
To: CC Public Comments <ccpublic@heberut.gov>; Heidi Franco <hfranco@Heberut.gov>
Subject: (EXTERNAL) Matt Brower's contract- pls postpone agenda item

Hi City Council and Mayor-

I am hearing from the public that are delegates tonight, that they are upset that this agenda item is scheduled tonight. We all would like the city council to wait until ALL interested Heber citizens can attend this discussion at a future council meeting.

I think a 90 day extension to Brower's contract is in order, so we can understand what process you have conducted so far as council, and how citizens feel about this possible resigning of Brower's contract.

Thank you for your time,

Tracy Taylor

Wasatch Taxpayers Association

cell: [redacted]

PETITION SUBMITTED FOR PUBLIC RECORD:

Public Comment Submission

Heber City Council Meeting
April 7, 2026

Submitted by:

Bridget Whiting
Wasatch County Resident

Subject: Request for Consideration of Non-Renewal of City Manager Contract

Purpose of Submission:

This packet is being submitted as part of public comment and is requested to be entered into the official public record.

It includes a petition signed by community members, along with supporting documentation intended to provide context and support for questions regarding oversight, due diligence, and performance evaluation.

This submission is not an accusation, but a request for transparency, accountability, and careful review prior to any contract renewal.

Documents Included:

- Petition (288+ signatures from community members)
- Public Comment Statement
- Supporting Documentation Packet:
    - California State Auditor Report (City of Lincoln, 2019)
    - Heber City Code (City Manager oversight responsibilities)
    - City Manager Employment Agreement (performance review requirements)

Request to Council:

Prior to any contract renewal, I respectfully encourage the Council to:

- Review all available performance evaluations
- Ensure appropriate due diligence has been completed
- Consider requesting a formal review through the State Auditor to provide transparency and public confidence in the decision-making process

Statement: This submission is made in good faith and in the interest of responsible governance, financial oversight, and public trust.

PETITION SUBMISSION TO HEBER CITY COUNCIL

Subject: Do not renew City Manager Matt Brower's contract in April 2026

Submitted by: Bridget Whiting, on behalf of concerned residents of Heber Valley

Total Signatures: 288

Date Submitted: 4/7/2026

Statement:
This petition represents community members requesting that the Heber City Council carefully consider the non-renewal of the current City Manager's contract.

These signatures reflect genuine concern from residents and stakeholders regarding accountability, transparency, and leadership decisions that directly impact the future of our community.

We respectfully ask that these voices be formally acknowledged and taken into consideration as part of the decision-making process.

Signatures continue to be collected and reflect ongoing and growing community engagement.

Petition Link: https://c.org/bQ8bmYHxT9



Name	City	State	Postal Code	Country	Signed On
Community Member Heber Valley				United States	2026-03-12
Kimberly Sweat	Heber City	UT	84032	United States	2026-03-12
Dana graham	Midway	UT	84049	United States	2026-03-12
Jami Hewlett	Heber City	UT	84032	United States	2026-03-12
Heidi Harmon	Heber City	UT	84032	United States	2026-03-12
Sam Torgerson	Salt Lake City	UT	84129	United States	2026-03-12
Catherine Moore	West Valley City	UT	84120	United States	2026-03-12
jane doe	Sandy	UT	84070	United States	2026-03-12
durr hehem	Charlotte	NC	28210	United States	2026-03-12
Jella Santiago	Carmel	IN	46033	United States	2026-03-12
Barry Milkovich	Midway	UT	84049	United States	2026-03-13
Sandra Vargas	Bullhead City	AZ	86426	United States	2026-03-13
Linda Lee	Salt Lake City	UT	84123	United States	2026-03-13
Caroline Needham	Farmington	UT	84025	United States	2026-03-13
Jonathan Pagan	Newnan	GA	30263	United States	2026-03-13
Adam Winget	Ogden	UT	84403	United States	2026-03-14
Nathaniel Leishman	Salt Lake City	UT	84115	United States	2026-03-14
Eridany Hernandez	West Jordan	UT	84084	United States	2026-03-14
kiarah davis		UT	84043	United States	2026-03-14
Lianet Reyes	Panama City	FL	32405	United States	2026-03-14
Daphanie Bogedahl	West Jordan	UT	84088	United States	2026-03-15
mandana sarvghad	Sandy	UT	84093	United States	2026-03-15
Sofia Flomenboym	Dallas	TX	75270	United States	2026-03-15
Savannah Palmer	Heber City	UT	84032	United States	2026-03-16
Nick Rowe	Salt Lake City	UT	84109	United States	2026-03-16
Leah hallows	Heber City	UT	84032	United States	2026-03-18
Jenna Strom	Heber City	UT	84032	United States	2026-03-18
Jhoanna Rodriguez	Heber City	UT	84032	United States	2026-03-18
Larry Weihing	Heber City	UT	84032	United States	2026-03-19
Michael jones	Heber City	UT	84032	United States	2026-03-19
Alec Sargent	Heber City	UT	84032	United States	2026-03-19
Cindy Galli	Heber City	UT	84032	United States	2026-03-19
Robert Struwe	Heber City	UT	84032	United States	2026-03-19
Lois Martino	Heber City	UT	84032	United States	2026-03-19

Brian LeClair	Heber City	UT	84032	United States	2026-03-19
Kollette Chambers	Heber City	UT	84032	United States	2026-03-19
Mike Kinsinger	Heber City	UT	84032	United States	2026-03-19
Steve Phillips	Midway	UT	84049	United States	2026-03-19
Gina luke	Heber City	UT	84032	United States	2026-03-19
Dolly Pinter	Heber City	UT	84032	United States	2026-03-19
Naomi Bown	Midway	UT	84049	United States	2026-03-19
Desteny Tingey	Heber City	UT	84032	United States	2026-03-19
Sadie Anderson	Wallsburg	UT	84082	United States	2026-03-19
Travis Visentin	Heber City	UT	84032	United States	2026-03-19
Meschelle Montoya	Heber City	UT	84032	United States	2026-03-19
Diane Pope	Midway	UT	84049	United States	2026-03-19
Rachel Mitchell	Heber City	UT	84032	United States	2026-03-19
Edward Pettersson	Orem	UT	84057	United States	2026-03-19
Legz For daze	Salt Lake City	UT	84012	United States	2026-03-19
Carolyn Schneider	Heber City	UT	84032	United States	2026-03-19
Brianne Field	Heber City	UT	84032	United States	2026-03-19
Ellie Novelli	Heber City	UT	84032	United States	2026-03-19
deb stenger	Heber City	UT	84032	United States	2026-03-19
Marge Bowen	Heber City	UT	84032	United States	2026-03-19
Jenifer Tringham	Heber City	UT	84032	United States	2026-03-19
Wendy Gardner	Heber City	UT	84032	United States	2026-03-19
Alexandra Folmer	Daniel	UT	84032	United States	2026-03-19
Lindy Reioux	Heber City	UT	84032	United States	2026-03-19
Mary Williams	Heber City	UT	84032	United States	2026-03-19
Carrie Bay	Heber City	UT	84032	United States	2026-03-19
Chuck Dews	Heber City	UT	84032	United States	2026-03-19
Michael Widders				United States	2026-03-19
Patty Sprunt	Heber Ciy	UT	84032	United States	2026-03-19
Dale James	Heber	UT	84032	United States	2026-03-19
Craig Bounous	Heber City	UT	84032	United States	2026-03-19
Kelli Gomez	Heber City	UT	84032	United States	2026-03-19
Vivis King	Sandy Utah	UT	84094	United States	2026-03-19
jen Evans	West Jordan	UT	84084	United States	2026-03-19
Christie Wilkes	Heber City	UT	84032	United States	2026-03-19
Sarah Martinez	Mission	TX	78572	United States	2026-03-20

Olivia Grant	South Jordan	UT	84009	United States	2026-03-20
Daniel Krivanec	Centerville	UT	84014	United States	2026-03-20
Meranie Karren	Heber City	UT	84032	United States	2026-03-20
Katrina Berg	Midway	UT	84049	United States	2026-03-20
Gabe Gubler	Heber City	UT	84032	United States	2026-03-20
Brittany Gubler	Heber City	UT	84032	United States	2026-03-20
Echo Neal	Heber City	UT	84032	United States	2026-03-20
Tom Johnson	Heber City	UT	84032	United States	2026-03-20
Jessica Shepherd	Heber City	UT	84032	United States	2026-03-20
Jacqueline James	Heber City	UT	84032	United States	2026-03-20
Teressa Burnham	Heber City	UT	84032	United States	2026-03-20
Naomi Hammon	Heber City	UT	84032	United States	2026-03-20
Jody Summers	Heber City	UT	84032	United States	2026-03-20
Ava Treu	Heber City	UT	84032	United States	2026-03-20
merry cardenas	Salt Lake City	UT	84123	United States	2026-03-20
Stephanie Lee	SALT LAKE CITY	UT	841061308	United States	2026-03-20
Danielle delano	Salt Lake City	UT	84104	United States	2026-03-20
Macy Risto	Midway	UT	84049	United States	2026-03-20
Josh Giles	Heber City	UT	84032	United States	2026-03-20
Marisia Hansen	Salt Lake City	UT	84116	United States	2026-03-21
Aaron Peterson	Magna	UT	84044	United States	2026-03-21
Robin Ellis	Sandy	UT	84094	United States	2026-03-21
Jay Winter	West Jordan	UT	84088	United States	2026-03-21
Mahonri Helquist	Salt Lake City	UT	84106	United States	2026-03-21
Natalie Beales	Eagle Mountain	UT	84005	United States	2026-03-21
Cindy Martinez	Kamas	UT	84036	United States	2026-03-21
Rylee Loeser	Salt Lake City	UT	84138	United States	2026-03-21
Alan Johnson	Kaysville	UT	84037	United States	2026-03-21
Mark Beaver	Salt Lake City	UT	84116	United States	2026-03-21
Travis Heckel	Heber City	UT	84032	United States	2026-03-22
Boyd Llewelyn	Midway	UT	84049	United States	2026-03-22
Pam Shriver	Heber	UT	84032	United States	2026-03-22
John Bryer	Midway	UT	84049	United States	2026-03-22
Millia Ramirez	Stephens City	VA	22655	United States	2026-03-22
Shelby Giles	Heber City	UT	84032	United States	2026-03-22
Julianne Schultz	Midway	UT	84049	United States	2026-03-22

David whipple Heber City UT 84032 United States 2026-03-22

Anastasia Jacob Heber City UT 84032 United States 2026-03-22

Cynthia Theobald Heber City UT 84032 United States 2026-03-22

Julie LeSueur Heber City UT 84032 United States 2026-03-22

Jill Kasper Heber UT 84032 United States 2026-03-22

SUSAN STEINKE Midway UT 84049 United States 2026-03-22

Kimmy Tolbert Heber City UT 84032 United States 2026-03-22

Samantha Moll Heber City UT 84032 United States 2026-03-22

Kimberly Montoya Heber City UT 84032 United States 2026-03-22

Jennifer Elliott Orem UT 84057 United States 2026-03-22

Pamela Blum Heber City UT 84032 United States 2026-03-22

Aubrey Hoopes Heber City UT 84032 United States 2026-03-22

David and Heber City UT 84032 United States 2026-03-22

Ruth Felker Heber City UT 84032 United States 2026-03-22

Marianne Maltman Heber City UT 84032 United States 2026-03-22

Rodney Woolley Heber City UT 84032 United States 2026-03-22

Barbara Norris Heber UT 84032 United States 2026-03-22

Sami Bennett Heber City UT 84032 United States 2026-03-22

Harlie Boyden Heber City UT 84032 United States 2026-03-22

Randi Stephens Heber UT 840362 United States 2026-03-22

kim Norris Heber City UT 84032 United States 2026-03-22

Douglas Stober Heber City UT 84032 United States 2026-03-22

Jennifer Petrocelli Daniel UT 84032 United States 2026-03-22

Madison Rockhill Heber City UT 84032 United States 2026-03-23

JAIME PATRICIA MILLER Ogden UT 84401 United States 2026-03-23

Christopher Taylor Salt Lake City UT 84115 United States 2026-03-23

Kyrsti Black Heber UT 84032 United States 2026-03-23

Terri Bronson Heber City UT 84032 United States 2026-03-23

Candace Henderson Midway UT 84049 United States 2026-03-23

Savannah Gaffney Saratoga Springs UT 84045 United States 2026-03-23

Danielle lecher Heber City UT 84032 United States 2026-03-23

Barbara Pokrin Heber City UT 84032 United States 2026-03-23

Ashley morrow Heber City UT 84032 United States 2026-03-23

Jerzy Mitchell Riverton UT 84065 United States 2026-03-23

Kristen Nielsen Heber City UT 84032 United States 2026-03-23

Tiffany McClellan Heber City UT 84032 United States 2026-03-23

Lisa McDougle	Midway	UT	84049	United States	2026-03-23
NaTaya Nelson	Salt Lake City	UT	84123	United States	2026-03-23
Tabatha Benzler	Heber City	UT	84032	United States	2026-03-23
Sondra Luke	Draper	UT	84020	United States	2026-03-23
s matt	Highland	UT	84003	United States	2026-03-23
Abbi Probst	Heber City	UT	84032	United States	2026-03-23
Shelly Eldredge	Heber City	UT	84032	United States	2026-03-23
Stefanie Grady	Daniel	UT	84032	United States	2026-03-23
Brandon Griffin	Heber City	UT	84032	United States	2026-03-23
Sheralun Chamberlain	Wallsburg	UT	84082	United States	2026-03-23
Ian Ferguson	Heber City	UT	84032	United States	2026-03-23
Ariana Begay	Pleasant Grove	UT	84062	United States	2026-03-23
Nicole Ferguson	Heber City	UT	84032	United States	2026-03-23
Bailey Williams	Kaysville	UT	84037	United States	2026-03-23
Maria Hayes	Heber	UT	84032	United States	2026-03-23
Michelle Stevens	Heber City	UT	84032	United States	2026-03-23
LISA VAN ORMAN HADLEY	Salt Lake City	UT	84103	United States	2026-03-23
Renee Van De Motter	Heber City	UT	84032	United States	2026-03-23
Bob Brandt	Heber City	UT	84032	United States	2026-03-23
LuAnn Brandt	Heber City	UT	84032	United States	2026-03-23
Becky Johnson	Heber City	UT	84032	United States	2026-03-23
Wylie Larsen	Heber City	UT	84032	United States	2026-03-23
Amy Van Wagoner	Heber City	UT	84032	United States	2026-03-23
Connie Doan	Heber City	UT	84032	United States	2026-03-23
Jennifer Dikes	Heber City	UT	84032	United States	2026-03-23
Ashlee Bolinder Wallin	Heber City	UT	84032	United States	2026-03-23
Brandie Mahoney	Heber City	UT	84032	United States	2026-03-24
Tyson Royall	Heber City	UT	84032	United States	2026-03-24
Brenna Schaffer	Heber City	UT	84032	United States	2026-03-24
Kaleb Schaffer	Heber City	UT	84032	United States	2026-03-24
anonymous signee	Heber City	UT	84032	United States	2026-03-24
Nikole Givens	Heber City	UT	84032	United States	2026-03-24
Julie Holmes	Heber City	UT	84032	United States	2026-03-24
Darien Whittum	Heber City	UT	84032	United States	2026-03-24
Elizabeth Seiler	Heber City	UT	84032	United States	2026-03-24
Ben Misek	Midway	UT	84049	United States	2026-03-24

Cheyan jepperson	Heber City	UT	84032	United States	2026-03-24
ANGELA DUNN	Midway	UT	84108	United States	2026-03-24
Jonathan Dunn	Midway	UT	84049	United States	2026-03-24
Camille Harper	Seattle	WA	98060	United States	2026-03-24
Brittany Renshaw	Heber City	UT	84032	United States	2026-03-24
Raymond Wright	Heber City	UT	84032	United States	2026-03-24
Liz Lange	Heber City	UT	84032	United States	2026-03-24
David Nash	Heber City	UT	84032	United States	2026-03-24
Elisa Rodriguez l	Daniel	UT	84032	United States	2026-03-24
Paul Lind	Ogden	UT	84401	United States	2026-03-24
Cristian moreno	Heber City	UT	84032	United States	2026-03-24
Alesia Valentine	Heber	UT	84032	United States	2026-03-24
Lindsay Jacobson	Kamas	UT	84036	United States	2026-03-24
Tiana McCann	American Fork	UT	84003	United States	2026-03-24
Caren Escatel	Salt Lake City	UT	84118	United States	2026-03-24
Vicky Darveau	Daniel	UT	84032	United States	2026-03-24
Jennifer Pedersen	Heber City	UT	84032	United States	2026-03-25
Jorge Ramos	Salt Lake City	UT	84115	United States	2026-03-25
Ana Ramirez	Pleasant Grove	UT	84062	United States	2026-03-25
Melissa Young	Heber City	UT	84032	United States	2026-03-25
John young	Heber City	UT	84032	United States	2026-03-25
Tanner Olson	Heber City	UT	84032	United States	2026-03-25
Michele Davis	Heber City	UT	84032	United States	2026-03-25
Kodie Burgener	Heber City	UT	84032	United States	2026-03-25
Neil Richards	Heber City	UT	84032	United States	2026-03-25
Lillian Dixon	Pleasant Grove	UT	84062	United States	2026-03-25
Kim Ransdell	South Jordan	UT	84095	United States	2026-03-25
Lisa Wark	Midway	UT	84049	United States	2026-03-25
Bowdy clyde	Heber City	UT	84032	United States	2026-03-25
Kayc Bradshaw	Heber City	UT	84032	United States	2026-03-25
Craig Jensen	Heber City	UT	84032	United States	2026-03-25
Jodi dep	Midway	UT	84049	United States	2026-03-25
Jim Christensen	South Jordan	UT	84095	United States	2026-03-25
Joan Shumway	Layton	UT	84041	United States	2026-03-26
Carol Harvey	Heber City	UT	84032	United States	2026-03-26

Mike Peters	Heber City	UT	84032	United States	2026-03-26
Joe Tirado	Ogden	UT	84401	United States	2026-03-26
Steve Farr	West Jordan	UT	84088	United States	2026-03-27
Jeremy Roberts	Salt Lake City	UT	84094	United States	2026-03-27
Ginger Baker	Heber City	UT	84032	United States	2026-03-27
Steven Propst	Park City	UT	84098	United States	2026-03-27
ROSE THOMPSON	Heber City	UT	84032	United States	2026-03-27
Imran mughal	Salt Lake City	UT	84123	United States	2026-03-27
Tajah Baca	Layton	UT	84041	United States	2026-03-28
Rachel Horne	Lehi	UT	84043	United States	2026-03-28
Thomas Martinez	Heber	UT	84032	United States	2026-03-28
lauryn camp	Boise	ID	83713	United States	2026-03-28
Cleo Bird	Salt Lake City	UT	84129	United States	2026-03-28
Karla Jenkins	Midway	UT	84049	United States	2026-03-28
Melanie Anderson	Layton		84040	United States	2026-03-29
Angie Moon	Salt Lake City	UT	84121	United States	2026-03-29
Steve Stone	Heber City	UT	84032	United States	2026-03-30
Michael B jordan	Orem	UT	84057	United States	2026-03-30
Liam dresser	Draper	UT	84020	United States	2026-03-30
Trini Quintana	Salt Lake City	UT	84104	United States	2026-03-30
Ernie Martinez	Roy	UT	84067	United States	2026-03-30
ashlyn graves	West Valley City	UT	84119	United States	2026-03-30
Lexi Bennett	kentucky	KY	40071	United States	2026-03-30
Debbie Bunker	Heber City	UT	84032	United States	2026-03-30
Chelsi davis	Salt Lake City	UT	84106	United States	2026-03-30
Carol Lopez	West Jordan	UT	84088	United States	2026-03-31
Pierre Michel Bataille	Auburndale	FL	33823	United States	2026-03-31
Kate Price	Salt Lake City	UT	84189	United States	2026-03-31
Nkwenti Tita	Minneapolis	MN	55429	United States	2026-03-31
Katrina Jensen	Salt Lake City	UT	84103	United States	2026-03-31
Taylor Cram	Orem	UT	84059	United States	2026-03-31
Andrew Lewis	Park City	UT	84098	United States	2026-03-31
Katelyn Peterson	Wallsburg	UT	84082	United States	2026-03-31
Hyke Hasratian	Bountiful	UT	84010	United States	2026-03-31
Madilyn Graffis	Roy	UT	84067	United States	2026-03-31
Jeribeth Argumedo	West Jordan	UT	84081	United States	2026-03-31

Gavin Lawrence	Anacortes	WA	98221	United States	2026-03-31
Michèle Galvin-White	Tampa	FL	33609	United States	2026-03-31
fabiola snell	Clearfield	UT	84015	United States	2026-04-01
Kai Wegner	Provo	UT	84604	United States	2026-04-01
Casey Schroader	Layton	UT	84041	United States	2026-04-01
Peyton Stevens	West Valley City	UT	84120	United States	2026-04-01
Clint Collins	Alpine	UT	84004	United States	2026-04-01
Shelly Martinez	Heber City	UT	84032	United States	2026-04-01
Vanette Olsen	Heber City	UT	84032	United States	2026-04-01
Venus Kunze	West Valley City	UT	84120	United States	2026-04-01
Madden Probst	St George	UT	84009	United States	2026-04-01
Robert Faubus	Provo	UT	84604	United States	2026-04-01
Victor Baird	Provo	UT	89104	United States	2026-04-01
Ryan Patane	Kaysville	UT	84037	United States	2026-04-01
Benjamin Gordon	Mt Pleasant	UT	84647	United States	2026-04-01
David Tovey	Corinne	UT	84307	United States	2026-04-01
Darlene Lefevre	Provo	UT	84606	United States	2026-04-01
Marcella Parsons	Salt Lake City	UT	84121	United States	2026-04-01
Luis Vicente	West Valley City	UT	84120	United States	2026-04-02
Jeri Williams				United States	2026-04-02
wendy rozier	Lehi	UT	84043	United States	2026-04-02
Bri Bendezu	Salt lake city	UT	84119	United States	2026-04-03
Zenoch Larsen	Salt Lake City	UT	84129	United States	2026-04-03
Angel Vice	Millcreek	UT	84106	United States	2026-04-03
Amber Mitchell	Sparks	NV	89436	United States	2026-04-03
Stephanie Wilcox	Midway	UT	84049	United States	2026-04-03
Bridget Whiting	Midway	UT	84049	United States	2026-04-03
Marc Pfau	Heber City	UT	84032	United States	2026-04-03
Edward Cooper	Sunset	UT	84015	United States	2026-04-03
Paul Moore	Heber City	UT	84032	United States	2026-04-03
María R	Salt Lake City	UT	84116	United States	2026-04-03
Carly Hurst	Salem			American Samoa	2026-04-04
Joshua Evans	Salt Lake City	UT	84116	United States	2026-04-04
Milani Cartier	North Salt Lake	UT	84094	United States	2026-04-05
Josephine Reece	Salt Lake City	UT	84107	United States	2026-04-05
Luke Tew	Altamont	UT	84001	United States	2026-04-06

Caley Steele	Salt Lake City	UT	84117	United States	2026-04-06
Michael Babcock	Price	UT	84501	United States	2026-04-06
Sam Manzari	Salt Lake City	UT	84129	United States	2026-04-06
Luke Belnap	Heber City		84032	United States	2026-04-07
Brian Lund	Sandy	UT	84094	United States	2026-04-07
Ashraf Rafenodoost	Sandy	UT	84070	United States	2026-04-07
Ashley Rutledge	Midway	UT	84049	United States	2026-04-07
Maria Wall	Ogden	UT	84401	United States	2026-04-07
Catherine Moore	Heber City	UT	84032	United States	2026-04-07

Supporting Documentation

Documents provided to support questions of oversight and accountability

Full Report Reference:

The complete California State Auditor Report referenced in this packet can be accessed publicly at:

https://information.auditor.ca.gov/pdfs/reports/2018-110.pdf

City of Lincoln

Financial Mismanagement, Insufficient Accountability, and Lax Oversight Threaten the City's Stability

March 2019

REPORT 2018-110



SUMMARY

Incorporated in 1890, the city of Lincoln operates under the council-manager form of government: its city council is responsible for its governance, while a city manager oversees the city's operations. From 2000 through 2010, Lincoln was one of the fastest growing cities in the nation, expanding from 11,000 to 43,000 residents. However, by the end of the decade, the local and national economies were in decline, and Lincoln's development was severely curtailed. The city experienced significant fiscal challenges as a result. In fact, Lincoln fully depleted its unrestricted general fund balance in fiscal year 2008–09, although it had increased the balance to $8.7 million by fiscal year 2016–17. In recent years, a citizens group raised concerns related to Lincoln's finances, including its interfund loans and transfers, the fees it charged the public, its use of municipal utilities, and its general management of public funds. Our report concludes the following:

Lincoln Made Questionable Loans, Transfers, and Allocations That Did Not Always Comply With State Law

Page 9

Lincoln established restricted funds related to its different functions to ensure that it uses the revenue it receives for the purposes for which that revenue was intended. However, it used those funds to make unrelated interfund loans and transfers that it may not be able to repay. Further, as a result of loans and transfers, the city misrepresented the financial position of several funds: although these funds had year-end deficits, the loans and transfers made them appear as though they had positive fund balances. Finally, Lincoln violated the state constitution by using surplus revenue that property owners in certain areas paid in landscaping and lighting assessments to cover costs associated with properties in other areas.

Lincoln Did Not Accurately Charge the Public for Certain City Services

Page 19

Lincoln overcharged developers and builders for water infrastructure and capacity, thereby accumulating a fund balance of nearly $41 million as of June 2017. Further, Lincoln undercharged the public for other services, such as building inspections and permit administration. Lincoln also violated provisions of the state constitution by failing to pay for its own use of municipal utilities, including water, sewer, and trash collection; it instead passed these costs on to ratepayers through increased utility rates. Lincoln has not refunded or provided equitable consideration to ratepayers for the increases in their rates resulting from the city's use of utilities.

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Lincoln Did Not Establish or Consistently Follow Key Policies and Procedures to Ensure the Appropriate Management of Public Funds

Lincoln lacks key policies and procedures to ensure consistency, compliance, and transparency in its financial practices. Moreover, Lincoln did not follow its existing policies by obtaining the appropriate approval from the city manager or the city council for expenditures, resulting in questionable spending.

In addition, we reviewed the city's failure to update its master fee schedule and its inability to substantiate fee credits it granted to developers, as well as other issues related to its investment portfolio and a councilmember's activities. We found that Lincoln could improve its processes in some of these areas, and we present the related recommendations in the section of this report titled Other Areas We Reviewed beginning on page 33.

Summary of Recommendations

To ensure that it complies with state law, Lincoln should immediately review all outstanding interfund loans and confirm that the loans can be repaid.

To comply with state law, Lincoln should immediately discontinue using restricted funds to subsidize other unrelated funds that have year-end deficits.

To ensure that its fees are commensurate with the cost of providing services, Lincoln should develop and begin following by June 2019 a timeline for conducting fee studies of each of its services.

Lincoln should develop a plan to provide equitable consideration to ratepayers for the utility costs they incurred that were higher than necessary because of the city's practice of not paying for its own municipal utilities.

Lincoln should establish and follow policies and procedures for financial practices recommended by the Government Finance Officers Association.

The city manager should immediately develop and implement procedures for staff to obtain and document the required approval from the city manager or the city council before committing city resources.

Agency Comments

Lincoln agreed with all of our recommendations and indicated that it has already begun implementing some of them. We look forward to reviewing Lincoln's 60-day, six-month, and one-year responses to our recommendations to evaluate its progress.

2.14 City Manager
2.14.010 Office Of The City Manager
2.14.020 Appointment Of City Manager
2.14.030 Term
2.14.040 Functions And Duties

2.14.010 Office Of The City Manager

There is hereby created the office of City Manager of Heber City, Utah.

HISTORY
Adopted by Ord. 98-19 on 10/15/1998

2.14.020 Appointment Of City Manager

The appointment of a person to be known as City Manager shall be by the governing body. Once approved by the governing body, the mayor shall sign the contract entered into with the City Manager on behalf of the city. Pursuant to Section 10-3b-302 of the Utah Code, (U.C.A.), 1953, the mayor may vote in the appointment or dismissal of a city manager, (U.C.A.), 1953.

HISTORY
Adopted by Ord. 98-19 on 10/15/1998
Amended by Ord. 2013-02 on 1/17/2013
Amended by Ord. 2019-16 Amending Legislative and Administrative Responsibilities on 8/6/2019

2.14.030 Term

The City Manager shall serve at the pleasure of the governing body, except that the governing body shall employ the City Manager for a term not to exceed three (3) years. The term of employment may be renewed at any time, subject to the conditions set forth in this provision. Any person serving as City Manager of the municipality under this Section may be removed with or without cause by a majority vote of the governing body. The term of employment must be voted on in public Council meeting for renewal at end of contract term if the governing body and Manager desire to renew such; or must be voted on in a public governing body meeting at any time during the contract for a term not to exceed three (3) years, without automatic renewals per (U.C.A.) 10-3b-303(4).

HISTORY
Adopted by Ord. 98-19 on 10/15/1998
Amended by Ord. 2003-25 on 11/20/2003
Amended by Ord. 2013-02 on 1/17/2013
Amended by Ord. 2019-16 Amending Legislative and Administrative Responsibilities on 8/6/2019

2.14.040 Functions And Duties

A. Section 10-3b-303, (U.C.A.), 2008, provides that the governing body in a municipality operating under a six-member council form of government may appoint a city manager to perform executive and administrative duties or functions that the Legislative Body by ordinance, resolution, employment contract, or legislative motion delegates to the manager. The Legislative Body of the City can change such ordinances, resolutions, contract, motion, duties or functions by a majority vote. The Legislative Body supervises the performance of any executive or administrative duty or function within their powers per U.C.A. 10-3b-303(1)(a).

B. The governing body may not delegate to the manager:

1. the mayor's legislative or judicial powers or ceremonial functions;
2. the mayor's position as chairman of the council;
3. or any ex officio position that the mayor holds.

C. Except as provided in Section 2.36.035, the City Manager shall be the chief administrative officer of the city to whom all employees of the city report. The City Manager shall be responsible to the Legislative Body for the administration of all city affairs according to city ordinances, resolutions, motions, or contracts. The City Manager shall assist and report to the Legislative Body of the City in all executive or administrative duties.

D. The City Manager shall act as purchasing agent for the city and review all claims as to their compliance with city contract and authorized city budgets before presentation to the city council for payment; see that all goods purchased by and for the city are received as per contract.

E. The City Manager shall attend meetings of the governing body and shall be entitled at all times to any privilege of the floor for the purpose of speaking upon any question that pertains to his/her duties and responsibilities and shall recommend to the Legislative Body for adoption such measures as Manager deems necessary or expedient. Straw polls, emails, or individual appointments shall not be used by the City Manager for Legislative Body motions or direction, except in emergencies.

F. The City Manager shall keep the governing body advised and appraised as to the financial condition and needs of the city.

G. The City Manager shall notify the Mayor and City Council of any emergency existing in any department of the city.

H. Except for the purpose of inquiry, the city council and its members shall deal with the administrative service solely through the City Manager and neither the city council nor any member thereof or the mayor shall give orders to any subordinates of the City Manager, either publicly or privately.

HISTORY
Adopted by Ord. 98-19 on 10/15/1998
Amended by Ord. 2013-02 on 1/17/2013
Adopted by Ord. 2019-16 Amending Legislative and Administrative Responsibilities on 8/6/2019
Amended by Ord. 2023-09 on 5/2/2023

EMPLOYMENT AGREEMENT

THIS AGREEMENT of employment ("Agreement") is made and entered into as of April 18~~March 7~~, 2023 (the "Effective Date") by and between **Heber City**, a Utah municipal corporation, (hereinafter called "Employer") and **Matthew Brower**, (hereinafter called "Employee") each as signed below and collectively referred to as the Parties. This Agreement shall supersede and replace all prior agreements between the Parties.

Section 1: Term and Renewal

This Agreement shall remain in full force and effect until April 18~~March 7~~, 2026 (three years from the Effective Date) unless terminated by Employer or Employee as provided in Section 9, 10, or 12 of this Agreement. Conditions precedent to this Agreement becoming effective are i) approval of the Agreement by the Heber City Council; and ii) execution of the Agreement by the mayor of Heber City. If Employer provides notice of its intent not to renew prior to January 18,~~December 7~~, 2025, Employee shall not be entitled to any severance. Employee shall be entitled to a lump sum severance payment equal to nine (9) months of salary, at the Employee's then current rate of pay and benefits if (1) Employer does not provide notice of its intent not to renew prior to ~~December~~January 18~~7~~, 2025; (2) Employee is willing and able to enter into a new three year employment agreement with Employer on substantially the same terms and conditions as this Agreement; and (3) Employer refuses to enter into a new three year employment agreement with Employer on substantially the same terms and conditions as this Agreement.

Section 2: Duties and Authority

Employer agrees to employ Employee as City Manager to perform the functions and duties specified in City of Heber, Utah, City Code and related employee policies and procedures and to perform other legally permissible and proper duties and functions, as directed by the governing body.

Section 3: Compensation

A. Base Salary: Employer agrees to pay Employee his current base salary of $175,139.90, in installments at the same time that the other management employees of the Employer are paid.

B. Employee shall have an annual review performed by the ~~City Council~~ governing body. ~~The Mayor may attend but will not conduct the review~~. Based on the annual performance evaluation by the governing body ~~city council~~, consideration shall be given for a merit-based compensation increase up to the merit-based increase available to all other employees. ~~The Mayor may make a recommendation of the amount of the merit-based increase, but the City Council shall make the final decision~~.

C. Employer agrees that Employee will receive the same cost of living adjustment to annual salary, if any, granted to other employees of the Employer.

Section 4: Health, Disability and Life Insurance Benefits

A. Employer agrees to provide to Employee and any dependents the same health, hospitalization, surgical, vision, dental, and medical insurance upon the same terms provided to all other employees of Heber City.

B. Employer shall provide term life insurance upon the same terms provided to all other employees of Heber City. The Employee shall name the beneficiary of the life insurance policies.

City of Lincoln

Financial Mismanagement, Insufficient Accountability, and Lax Oversight Threaten the City's Stability

March 2019

REPORT 2018-110



CALIFORNIA STATE AUDITOR
621 Capitol Mall, Suite 1200 | Sacramento | CA | 95814

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March 21, 2019
2018-110

The Governor of California
President pro Tempore of the Senate
Speaker of the Assembly
State Capitol
Sacramento, California 95814

Dear Governor and Legislative Leaders:

As requested by the Joint Legislative Audit Committee, the California State Auditor presents this audit report pertaining to the city of Lincoln and its administration of public funds and assets. This report concludes that Lincoln's mismanagement of public funds, insufficient accountability, and inadequate oversight threatens its financial stability. Specifically, the city made questionable loans, transfers, and allocations during fiscal years 2013–14 through 2016–17 that did not always follow state law. The city used reserves from restricted funds designated for specific purposes for unrelated interfund loans and transfers, even though it was not able to demonstrate that the borrowing funds could repay them. Additionally, Lincoln misrepresented its financial position by temporarily transferring amounts from a restricted fund to offset significant year-end deficits, thereby presenting those funds as if they were solvent.

Lincoln also overcharged developers and builders for the cost of water infrastructure and capacity, which resulted in the city accumulating nearly $41 million in its water connections fund as of June 2017. In addition, Lincoln undercharged developers for city staff costs to administer development projects. Until fiscal year 2018–19, Lincoln based these charges on cost data from 13 years ago, even though staff costs have increased by an average of 6 percent per year since that time. Further, Lincoln failed to pay for its own use of municipal utilities and instead passed these costs on to ratepayers, violating provisions of the state constitution. Although the city acknowledged that it should have paid more than $1.6 million for its share of water, sewer, and solid waste services during a four-year period from January 2014 to February 2018, it has yet to provide equitable consideration to its ratepayers.

Finally, Lincoln did not establish or consistently follow key policies and procedures to ensure compliance and transparency in its financial practices, which resulted in questionable spending and management of public funds. In each of its past several financial audits, Lincoln's external financial auditor reported recurring deficiencies, including the city's inability to accurately prepare its financial statements at the end of each fiscal year.

Respectfully submitted,

John Billington

JOHN BILLINGTON
Chief Deputy State Auditor

Selected Abbreviations Used in This Report

CAFR	comprehensive annual financial report
GFOA	Government Finance Officers Association

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City of Lincoln 41

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SUMMARY

Incorporated in 1890, the city of Lincoln operates under the council-manager form of government: its city council is responsible for its governance, while a city manager oversees the city's operations. From 2000 through 2010, Lincoln was one of the fastest growing cities in the nation, expanding from 11,000 to 43,000 residents. However, by the end of the decade, the local and national economies were in decline, and Lincoln's development was severely curtailed. The city experienced significant fiscal challenges as a result. In fact, Lincoln fully depleted its unrestricted general fund balance in fiscal year 2008–09, although it had increased the balance to $8.7 million by fiscal year 2016–17. In recent years, a citizens group raised concerns related to Lincoln's finances, including its interfund loans and transfers, the fees it charged the public, its use of municipal utilities, and its general management of public funds. Our report concludes the following:

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INTRODUCTION

Background

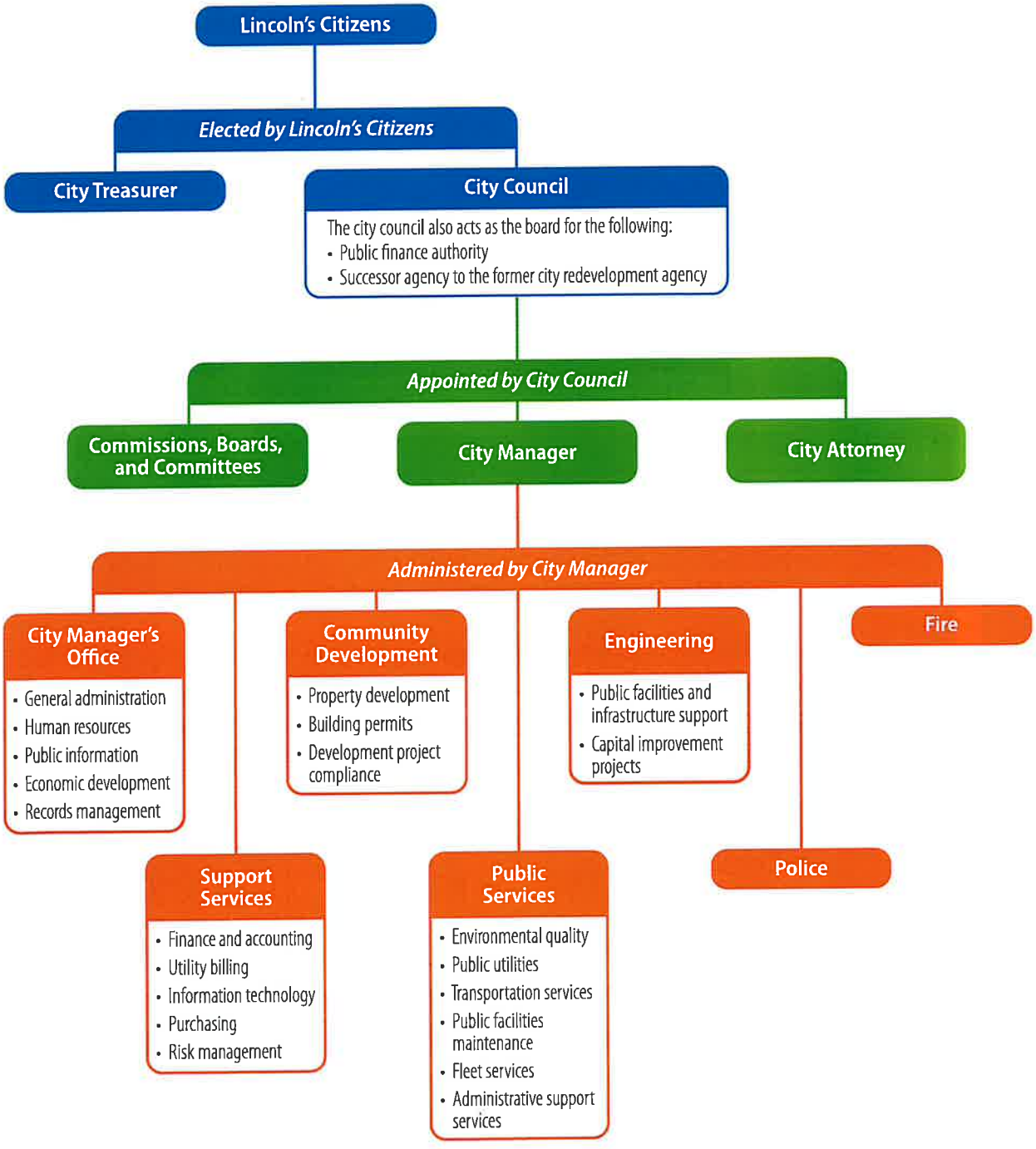
Incorporated in 1890, Lincoln is located 27 miles northeast of Sacramento in Placer County. The city, which occupies about 22 square miles, serves a population of more than 47,000 residents and administered more than 2,400 active business licenses as of December 2018. Lincoln employs about 150 full-time employees to provide a range of services, including public safety, water, sewer, garbage collection and disposal, library, community development, and general administration. It obtains water from a wholesale water supplier, Placer County Water Agency (Placer Water). Lincoln also operates a municipal airport and transit system.

City Governance

Lincoln is a general law city, which means that state law establishes its form of government and that it is subject to state law in its ability to govern municipal affairs. As a general law city, it operates under the council-manager structure: the city council is responsible for the city's governance, while the city manager administers its operations. The city council is composed of five elected officials, each serving a four-year term. Figure 1 on the following page shows Lincoln's elected officials, the positions that the city council appoints, and the departments that the city manager administers. The city uses a mayoral rotation system to select a councilmember to serve as mayor each year. Before the November 2018 election, four of the five councilmembers had served six years or longer. During the election, Lincoln voters elected two new councilmembers, who took office in December 2018.

The city manager reports to the city council and is responsible for the efficient administration of all Lincoln's operations. The city manager appoints and supervises the directors of the city departments, who present staff reports and recommendations to the city council. The city manager's office administers personnel functions, manages public information activities, oversees economic development activities, and coordinates records management. The city manager is also responsible for ensuring the enforcement of all laws and ordinances applicable to city governance. Lincoln's most recent city manager served from February 2015 through July 2018, when he resigned. The city council appointed an interim city manager in July 2018, and the term of his contract expired in January 2019. The city's director of public services, who also currently serves as Lincoln's interim director of support services, is now also serving as interim city manager until the council hires a permanent replacement.

Figure 1
Overview of Lincoln's Government



Source: Lincoln's comprehensive annual financial report, website, and ordinance.

One of the primary responsibilities of the director of support services is to oversee Lincoln's financial operations. In this capacity, the director of support services manages the city's financial reporting, utility billing, purchasing, information technology, and risk management. The director of support services also participates in the development of the budget and coordinates the city's interactions with the external auditor responsible for conducting its annual financial audits. The most recent director of support services, who had served in that role at various times since 2006, separated from the city in January 2019, during our audit.

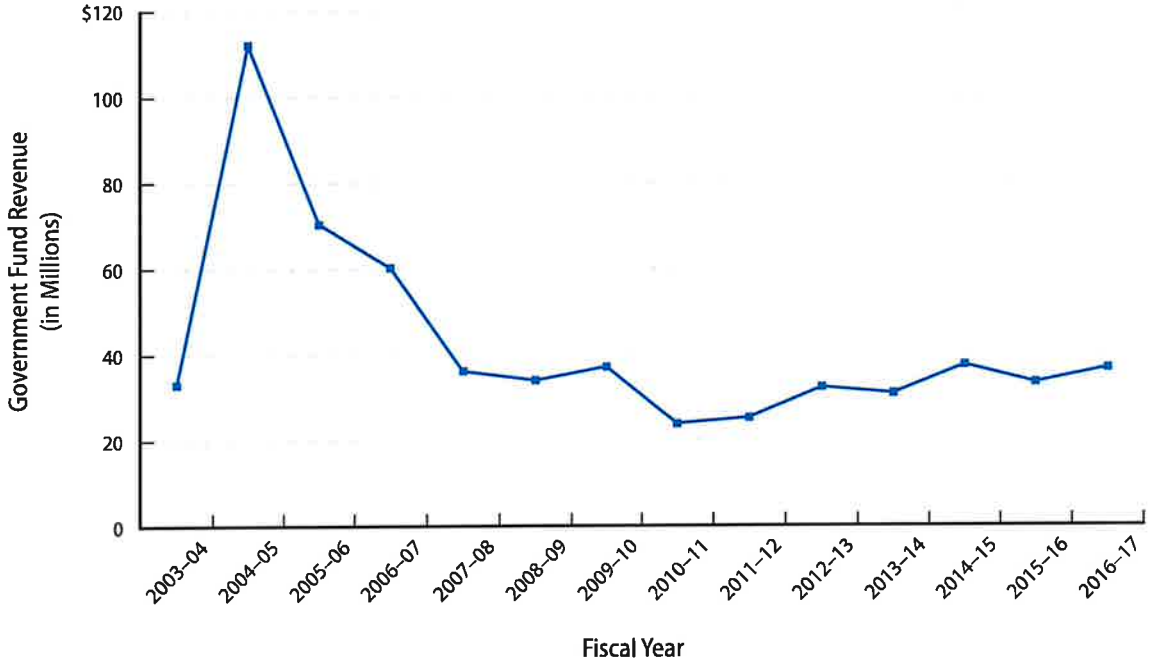
Lincoln, like other cities, uses fund accounting to comply with legal requirements. Among its other characteristics, fund accounting involves tracking financial activity using restricted and unrestricted funds. For example, Lincoln's general fund is classified as an unrestricted fund, meaning that the city can use revenue from this fund to pay for any type of government activity. However, other funds are classified as restricted funds, requiring that Lincoln use their revenue only for the specific purposes designated in state law or municipal code. For instance, state law requires Lincoln to spend revenue in the water connections fund only for expanding its access to water capacity. Additionally, Lincoln's municipal code requires it to spend revenue in its oak tree preservation fund to plant new oak trees or maintain existing trees within the city.

Rapid Growth Followed by a Sharp Decline

From 2000 through 2010, Lincoln experienced tremendous growth, expanding from 11,000 to 43,000 residents. In fact, during that decade, Lincoln was the nation's fastest growing city of more than 10,000 residents. From 2000 through 2005, it processed an average of 1,852 construction permits annually for new single-family dwellings, with a high of 2,845 permits in 2005. However, with the collapse of the national and local real estate markets after 2007, new construction permits for single-family dwellings in Lincoln fell dramatically, to only 90 permits for the entire year of 2010. Although the number of permits rose after 2010, averaging 229 each year from 2013 through 2017, it has yet to come close to the peak in 2005.

The change in Lincoln's governmental fund revenue was similar to the growth and decline in the city's construction. The majority of Lincoln's revenue in its governmental funds, which includes the general fund, comes from taxes and charges for services. As Figure 2 on the following page shows, the city's revenue peaked in fiscal year 2004–05 at $112 million, followed by a sharp decline to less than $24 million in fiscal year 2010–11. In recent years, the city has experienced some modest revenue growth, rising from $31 million in fiscal year 2013–14 to $37 million in fiscal year 2016–17.

Figure 2
Lincoln's Government Fund Revenue Rapidly Grew in Fiscal Year 2004–05, Followed by a Significant Decline



Source: Lincoln's comprehensive annual financial reports.

As Table 1 shows, Lincoln's general fund revenue has been higher than its expenditures in recent years. From fiscal years 2004–05 through 2016–17, Lincoln's general fund revenue fluctuated from $10.6 million to $17.8 million annually, while its general fund expenditures ranged from $9.8 million to $16 million during the same period. During that period, the city set aside a certain amount of its general fund balance for specific purposes. For instance, in fiscal year 2016–17, it set aside a $2 million reserve in case of a catastrophic emergency. Since fiscal year 2004–05, Lincoln's unrestricted general fund balance has varied significantly, plummeting as low as $0 in fiscal year 2008–09 and rebounding to $8.7 million in fiscal year 2016–17.

Table 1
Lincoln's General Fund Revenue Generally Exceeded Its Expenditures (in Millions)

FISCAL YEAR	REVENUE	EXPENDITURES	UNRESTRICTED FUND BALANCE
2004–05	$10.6	$9.8	$4.2
2005–06	11.4	12.1	3.1
2006–07	13.9	13.3	5.3
2007–08	14.1	15.8	2.7
2008–09	12.9	16.0	0.0
2009–10	15.5	14.1	2.5
2010–11	12.3	13.0	4.1
2011–12	12.1	11.9	3.5
2012–13	13.9	13.2	3.7
2013–14	14.3	12.8	3.8
2014–15	15.7	13.7	5.6
2015–16	16.0	14.8	6.5
2016–17	17.8	15.5	8.7

Source: Lincoln's comprehensive annual financial reports.

Concerns Over City Finances

In 2016 a local citizens group began raising concerns about possible financial improprieties in Lincoln. In February 2017, the group initially submitted a claim to the city for refunds of overcharges, alleging that the city's water rates were not proportional to the city's actual cost of providing water to customers. The group alleged that Lincoln violated the provisions of Proposition 218, a constitutional amendment adopted by the voters in 1996 to limit the ability of local governments to impose taxes, assessments, charges, and fees based on property ownership. After the city denied the claim, the group sued it in April 2017. As a result of a mediated settlement, Lincoln agreed to refund residential ratepayers for overcharges from February 2016 to the date the city adopted new water rates, which it did effective October 2018. The city council later decided to provide refunds to commercial ratepayers and to extend its refunds for both groups back to January 2014, when Lincoln first implemented the contested water rates.

Concurrent with its review of Lincoln's water funds, the citizens group identified several other concerns. It claimed that Lincoln forgave millions of dollars in fees that developers owed the city,

while allowing them to continue with their projects. The group also claimed that Lincoln misused public funds by engaging in questionable interfund borrowing and overcharging citizens and ratepayers for rates or fees for services. The group further claimed in December 2017 that Lincoln had not paid for its own water use, and it also claimed that the city falsified reports to the California Department of Water Resources to conceal its water use. In January 2018, the city council initiated an independent investigation, which revealed that city councilmembers, former city managers, and certain city staff were in fact aware that Lincoln had not paid for its own water usage. According to the independent investigation, the city and the public were put on notice of this practice as early as 2004. The concerns that the citizens group raised ultimately led to this audit.

Lincoln Made Questionable Loans, Transfers, and Allocations That Did Not Always Comply With State Law

Key Points

- Lincoln risks violating state law by making loans between funds that it may not be able to repay. From fiscal years 2013–14 through 2017–18, the city council approved four interfund loans totaling $13.6 million, even though none of the loan agreements demonstrate that the borrowing funds had the ability to repay the loans.
- Lincoln misrepresented the financial position of certain funds by temporarily transferring amounts to these funds from a restricted fund to offset significant year-end deficits. From fiscal years 2013–14 through 2016–17, Lincoln used surpluses from the water connections fund to offset negative cash balances in the airport, fire, drainage, parks, and regional sewer funds at the end of each fiscal year.
- Lincoln violated the state constitution by allocating surplus revenue from some landscaping and lighting zones—regional areas where the city charges the property owners for landscaping, lighting, and other services in public areas within those regions—to offset deficits in other zones. Because Lincoln did not discretely account for the revenue and expenditures from each zone, property owners in certain zones subsidized the costs of benefits that owners in other zones received.

Lincoln Risks Violating State Law by Making Loans Between Funds That It May Not Be Able to Repay

Lincoln did not follow its policies pertaining to interfund loans and advances, increasing its risk of violating state law. According to the interim city manager, Lincoln did not have a policy governing interfund loans until 2013. Once in place, the policy required the city council to approve loans and advances between funds that would not be repaid within 90 days of the end of the current fiscal year. The policy also required that the city establish a formal repayment schedule for each loan, demonstrate an ability to repay the loan without negatively affecting either the lending or borrowing fund, and identify the funding source that the borrowing fund would use to repay the loan.

However, we found that the city council approved loans from restricted funds to other funds that clearly did not have the capacity to repay those loans. Table 2 on the following page shows that from fiscal years 2013–14 through 2017–18, Lincoln had eight outstanding interfund loans. The city council approved four of these loans before it adopted its interfund loan and advance policy in 2013, whereas it approved the other four—which totaled $13.6 million—after the adoption of the policy. None of the loans the city council approved from fiscal years 2013–14 through 2017–18 met the policy's requirements. For example, instead of containing repayment schedules, these loan agreements simply stated that repayment would begin when funds were available.

Further, none of the agreements or accompanying staff reports for the eight loans demonstrated that the borrowing funds had the ability to repay the loans. Although the loans made before 2013 were not subject to the interfund loan and advance policy, we would have expected Lincoln to have demonstrated the ability to repay the loans to show that they were truly loans, rather than subsidies.

Table 2
The City Council Approved Interfund Loans Without Payment Schedules or Repayment Ability, Leading to Several Loans Not Being Repaid

DATE OF LOAN	AMOUNT LOANED (IN MILLIONS)	LENDING FUND	BORROWING FUND	AMOUNT OUTSTANDING AS OF 6/30/18, INCLUDING INTEREST (IN MILLIONS)
Loans made before 2013 that remain outstanding				
September 1988	$0.9	Sewer	Redevelopment	$0.3
August 2008	1.9	Solid Waste	Drainage	1.0*
January 2010	3.9	Water Connections	Redevelopment	4.2
June 2010	0.9	Housing	Redevelopment	0.2
Subtotals	**$7.6**			**$5.7**
Loans made after the city established the 2013 interfund loan policy				
November 2014	$3.7	Water Connections	Sewer	$0.0
June 2016	5.3	Water Connections	Fire	5.3
June 2016	2.3	Library	Fire	0.0†
June 2016	2.3	Oak Tree Preservation	Fire	2.3
Subtotals	**$13.6**			**$7.6**
Totals	**$21.2**			**$13.3**

Source: Lincoln's loan agreements and tracking document.

* We identified two additional interfund loans that Lincoln made to its drainage fund to address the outstanding balance of this loan. Although Lincoln retroactively dated the loans as of June 30, 2018, the city council approved these loans in September 2018, after the end of fiscal year 2017–18. We, therefore, excluded them from this table.

† Lincoln repaid this loan using available funding from a developer forgoing a refund of impact fees.

When requesting the city council's approval of these loans, the former director of support services did not provide councilmembers with pertinent information in his staff reports. For example, in June 2016, the city council approved the refinancing of three interfund loans that Lincoln had used to build firehouses in 2006. The refinancing was necessary because the terms of the original loans had ended and the fire fund had not repaid them. The new loans totaled $9.9 million, with terms of 10 years. In his staff report to the city council, the former director of support services correctly asserted that the interfund loan and advance policy requires that the city council approve in advance loans between funds that the funds will not repay within 90 days after the

end of the current fiscal year. However, he did not identify that the policy requires the city to provide specific documentation for such loans, including a repayment schedule. Although the former director of support services claimed that the previous city manager did not provide him guidance to include more information and detail in his reports, he acknowledged that city ordinances require him to keep the city council fully advised of the financial condition and needs of the city. Moreover, we believe that he and his staff should have been aware of the city's policy regarding interfund loans and followed it.

Notwithstanding the former director of support services failing to provide the city council with complete information regarding these loans, we would have expected the city council to ensure that the loans complied with city policy. Of the five city councilmembers serving during our audit, four were not only members when the city council approved the loans in 2016 but also were members when the city council approved the 2013 policy governing interfund loans and advances. The four councilmembers told us that they expect staff to provide them with adequate information to make policy decisions. Nonetheless, we believe that these councilmembers should have been aware of the interfund loan requirements. However, at the June 2016 city council meeting, the city council approved the three interfund loans that did not meet the city's policy requirements.

In addition to not following its own policy, Lincoln risked violating state law when it made these interfund loans because it used excess revenue from its restricted funds to provide loans to other funds that do not have similar purposes. As we discussed in the Introduction, cities such as Lincoln use restricted funds to set aside revenue designated for specific purposes according to state or local laws. However, Lincoln used several restricted funds—such as the water connections fund, the oak tree preservation fund, the solid waste fund, and the library fund—to make interfund loans to other funds with unrelated purposes. Under state law, restricted funds may make loans to other funds as long as the restricted fund has a surplus, the loan does not interfere with the purpose of the restricted fund, and the borrowing fund repays the loan as soon as possible, with interest. In addition, Lincoln's policy requires that the city establish evidence of the ability to repay the loan.

However, Lincoln could not demonstrate that it could repay any of the four loans it made from fiscal years 2013–14 through 2017–18, as its policy requires, or any of the four outstanding loans from before our audit period, as we would consider a good business practice. For example, the city council approved a $3.9 million loan in 2010 from the water connections fund to its redevelopment agency, despite the fact that city staff identified that the redevelopment agency did not have the ability to repay the loan. In addition, as Table 2 shows, the fire fund owed about $5.3 million to the water connections fund and $2.3 million to the oak tree preservation fund as of June 2018, yet it had not made

any payments to either lending fund since the start of the 10-year loan period in 2016. Moreover, if the fire fund's revenue remains consistent with the amounts recorded from fiscal years 2013–14 through 2016–17, it will earn less than $1 million in cumulative revenue over the next eight fiscal years—far less than the $7.6 million outstanding on the loans. Therefore, it is unlikely that the fire fund will be able to repay its obligations by the end of the loan period in 2026. The former director of support services acknowledged that he had concerns when establishing the loans that the fire fund would not have the ability to repay them unless the city identified alternative funding sources. However, he could not explain why he proceeded with the loan and sought the city council's approval.

As we discuss previously, a city may loan surplus amounts from restricted funds to other funds as long as the loan does not interfere with the purpose of the lending fund. Table 3 identifies four such funds that had significant surplus revenue as of June 30, 2017. Although Lincoln currently has plans or is in the process of developing plans to spend the surpluses in three of these funds, it has not demonstrated a similar level of commitment to reducing the surplus of its water connections fund. The water connections fund includes water capacity charges that the city collects from developers and property owners, and the fund has accumulated a surplus because Lincoln overcharged these fees. In certain instances, it may be reasonable for a city to maintain surplus funds, such as when it is saving for major projects. However, Lincoln could not provide documentation that it was planning such projects for the water connections fund. In addition, the city was unable to explain why it did not reduce its water capacity charges to reflect the costs of providing the related service.

Table 3
Lincoln Accumulated Surpluses in Restricted Funds That It Used for Interfund Loans
(in Millions)

LENDING FUND	CASH BALANCE AS OF JUNE 30, 2017 (NET OF LOANS)*
Water Connections	$24.1
Library	1.9
Solid Waste	1.8
Oak Tree Preservation	1.3
Total	**$29.1**

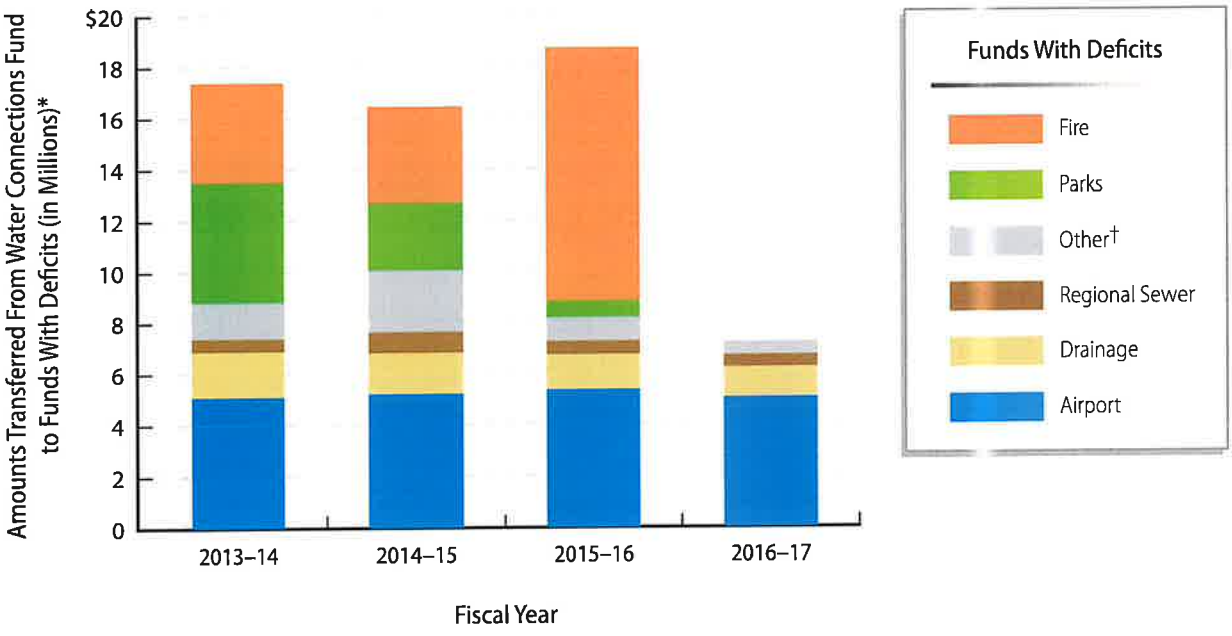
Source: Analysis of Lincoln's interfund loans, financial records, and comprehensive annual financial reports.

* We present the cash balance of each fund as of the end of fiscal year 2016–17 because Lincoln had not issued its audited financial statements for fiscal year 2017–18 at the time we conducted our analysis. The interim city manager anticipated that the financial audit for fiscal year 2017–18 would not be completed until March 2019.

Lincoln Inappropriately Utilized a Restricted Fund to Offset Year-End Deficits in Other Funds

In addition to making questionable interfund loans from its restricted water connections fund, Lincoln temporarily transferred amounts from this fund to offset significant year-end deficits in other funds, and as a result, it misrepresented its financial position in its annual financial statements. From fiscal years 2013–14 through 2016–17, some of Lincoln's funds—including the airport, fire, drainage, parks, and regional sewer funds—ended most fiscal years with negative cash balances. These balances resulted from the city's various practices, including operating its airport with an ongoing structural deficit and funding infrastructure projects, public facilities, and parks without having sufficient revenue from its fire, drainage, and parks funds to pay for these activities. As Figure 3 shows, Lincoln used interfund transfers ranging from a total of $7 million to $19 million each year to offset the year-end deficits in these funds.

Figure 3
Lincoln Inappropriately Transferred Reserves Each Fiscal Year From Its Water Connections Fund to Offset Year-End Deficits in Other Funds



Source: Analysis of Lincoln's accounting records and financial statements.

* Lincoln posted these transfers to its accounting records to take effect on June 30, the last day of the fiscal year, but transferred the same amounts back to the lending fund the next day or shortly thereafter. The city repeated this process in subsequent fiscal years.

† Other funds include a federal grant fund and a capital project fund.

The city made these transfers on a temporary basis using the cash surplus in its water connections fund. Specifically, Lincoln posted journal entries to its accounting records when closing its books at the end of fiscal years 2013–14 through 2016–17. Recording these entries on June 30, the last day of the fiscal year, allowed the city to present the financial condition of the funds in its year-end financial statements as if they were solvent. Each year, the city reversed the journal entries effective July 1, or shortly thereafter, after preparing its financial statements. The former director of support services acknowledged that he was aware that these transactions from the water connections fund were potentially inappropriate at the time he made them, but he did so because the general fund did not have sufficient reserves to eliminate the other funds' year-end deficits. Further, he acknowledged that he authorized these transfers without seeking approval from the city manager or the city council, as the city's 2013 interfund loan and advance policy requires. Although these accounting transactions did not involve any actual transfer of money between financial institutions or bank accounts, they concealed the true financial condition of those funds with negative balances.

As a result of the transfers, Lincoln misrepresented its financial position by using the surplus in its water connections fund to offset year-end deficits in other funds, thereby presenting those funds as if they were solvent. For example, Lincoln's airport fund ended fiscal year 2016–17 with a negative cash balance of approximately $5 million. The former director of support services authorized a journal entry to report a higher amount of cash in the airport fund, as well as several other funds, by reducing the ending balance of cash in the water connections fund. Consequently, he was able to report a positive cash balance of $11,000 in the airport fund at the end of fiscal year 2016–17.

Lincoln misrepresented its financial position by using the surplus in one fund to offset year-end deficits in other funds.

According to guidance from the Government Finance Officers Association (GFOA), a transfer made without a reasonable expectation of repayment does not represent a loan. Instead, it should be classified as a subsidy. In the previous example, the former director of support services acknowledged that the airport fund was unable to demonstrate the ability to repay the loan. State law restricts the use of the water connections fund to certain activities, so Lincoln cannot use it to subsidize any unrelated city service.

Instead, Lincoln must use unrestricted funds, such as its general fund, to subsidize deficits in other funds. However, we confirmed the former director of support services' assertion that Lincoln's interfund loans and transfers exceeded its unassigned general fund balance in the years in question. Table 4 shows that Lincoln recorded significant interfund loans and transfers—ranging between $26 million and $37 million—from its restricted funds in its accounting records from fiscal years 2013–14 through 2016–17. In fiscal year 2016–17, Lincoln had an unassigned year-end general fund balance of nearly $9 million, but this amount was insufficient to cover the city's $26 million in interfund loans and transfers. Consequently, Lincoln will need to identify alternative financing or revenue sources, such as bonds or one-time revenue, to address these deficits.

Table 4
Lincoln Made Significant Loans and Transfers From Restricted Funds to Other Funds
(in Millions)

FISCAL YEAR	TOTAL AMOUNT OF OUTSTANDING INTERFUND LOANS	TOTAL AMOUNT OF INTERFUND TRANSFERS FROM THE WATER CONNECTIONS FUND	TOTAL
2013–14	$16.8	$17.2	$34.0
2014–15	20.5	16.5	37.0
2015–16	14.4	18.7	33.1
2016–17	18.7	7.2	25.9

Source: Analysis of Lincoln's financial statements and its outstanding loans and transfers.

Lincoln's external auditor also reported similar concerns with the city's interfund loans and transfers. Specifically, in each of the annual financial audits from fiscal years 2013–14 through 2016–17, the external auditor reported deficiencies in Lincoln's interfund loan and transfer practices, which we believe resulted in the city's misrepresenting certain fund balances in its financial reports. In each fiscal year, the external auditor reported that Lincoln misstated its interfund borrowings by classifying interfund transfers as short-term borrowings, even though the city never demonstrated the ability of these respective funds to repay the transfers within the subsequent fiscal year. The city agreed with the finding each year and repeatedly stated that city staff would reclassify these transfers as long-term loans; however, it has not taken any such action.

Similar to what we observed, the external auditor reported that Lincoln used revenue from a restricted fund to offset the year-end deficits in other funds. According to the external auditor, Lincoln's

use of restricted funds for these transactions represented an "ineligible" use of funds because the city should not use restricted funds to offset its cash deficits. The external auditor recommended that Lincoln use its general fund as the source for future transfers. However, because the general fund has insufficient resources to cover the funds' ongoing deficits, Lincoln may need to identify additional revenue sources, reduce its general fund expenditures, or take other actions to lessen the need for the transfers. Otherwise, increasing its other anticipated general fund expenditures could jeopardize the solvency of Lincoln's general fund.

We asked Lincoln's external auditor about its perspective on the city's use of interfund transfers. Although it reported the city's practice as a significant deficiency in its summary of findings in its recent audit report, the external auditor informed us that it did not consider the issue to rise to the level of significance that would lead it to change its audit opinion from an unmodified, or clean opinion. The external auditor indicated that the city fully disclosed the transfers, and that city management agreed to resolve the issue going forward. Nevertheless, we believe that by presenting the funds that received the transfers as having positive fund balances, the city misled the public regarding its financial stability and presented an artificially high general fund balance.

Lincoln Violated the State Constitution by Allocating Surplus Revenue to Offset Deficits in Its Landscaping and Lighting Zones

We also found that Lincoln allocated surplus revenue from some landscaping and lighting zones to offset deficits in other zones. State law authorizes cities to form landscaping and lighting maintenance districts, and within these districts to group similar regional areas into zones to pay for landscaping, lighting, and other services in public areas. These districts levy assessments to property owners to pay for public improvements or services—such as landscaping or lighting for parks and streetscapes—that benefit their properties. Lincoln has 33 zones within its district, each of which represents a group of properties that substantially receive the same degree of benefit from public improvements.

The state constitution imposes certain limitations on the ability of local governments to levy assessments, including that the amount of the assessment cannot be more than necessary to cover the reasonable costs of the landscaping and lighting services and that the allocation of the costs must bear a fair or reasonable relationship to the benefits each property owner receives. However, Lincoln did not discretely account for the revenue and expenditures from each of its zones, which is necessary to ensure that it allocates the appropriate costs to the property owners in each zone. Lincoln

failed to allocate these costs appropriately, resulting in property owners in certain zones subsidizing the costs of benefits received by property owners in other zones. Because it allocated costs to property owners that were not proportionate to services it provided to them, Lincoln violated the state constitution.

Lincoln allocated costs to property owners that were not proportionate to services it provided to them.

In April 2018, the director of public services provided a staff report to the city council acknowledging that the city had not historically tracked revenue and expenditures by zone. For fiscal year 2018–19, the city estimated that five of the 33 zones would have a combined deficit of $474,000 because the costs of maintaining those zones' landscaping and lighting exceeded the assessment revenue the city collected from the zones' property owners. For example, in the staff report, Lincoln estimated that for fiscal year 2018–19, it will collect only $498,000 in assessment revenue for one of its zones, despite expecting to incur costs of $1,043,000 for landscaping and lighting services in that zone. Lincoln indicates it will contribute an additional $116,000 to that zone from its general fund in fiscal year 2018–19, which would still leave a deficit of $429,000. The staff report shows that this zone accounts for most of the five zones' combined deficit of $474,000.

To address the five zones with ongoing deficits, the city will need to increase the assessments in those zones through voter approval by property owners. Otherwise, the city will need to reduce services in those zones or subsidize their deficits with the general fund. For most zones in the landscaping and lighting district, the city included an annual escalation factor in the assessment to account for inflation. However, it did not implement such a factor for the one zone previously mentioned when it was established in the 1980s, so the revenue for that zone has remained the same, while the cost of maintenance has increased over time.

In addition to the need for tracking revenue and expenditures discretely for each landscaping and lighting zone, Lincoln did not pay its share of expenditures for each of its zones. State law requires the city to conduct an evaluation and prepare a report each year to apportion the costs associated with the general benefit of city maintenance in each zone. The general benefit is the portion of costs for parks, streetscapes, and lighting that provides value to

nonresidents and the city overall for which the city should pay this share of costs from the general fund. However, contrary to state law, the city had historically not apportioned any costs to the general fund. In particular, Lincoln did not begin calculating and allocating the cost of the general benefit until April 2018. For fiscal year 2018–19, Lincoln estimates the total cost of its landscaping and lighting maintenance to be $3.3 million, of which the city determined the general fund should pay $324,000.

Recommendations

To ensure that it complies with state law, Lincoln should immediately review all of its outstanding interfund loans to determine whether the borrowing funds can repay the loans according to the terms. For any loan that is from a restricted fund and that does not have the capacity to be repaid, Lincoln should develop a plan that ensures repayment within a reasonable time frame, including seeking possible alternative financing or revenue sources, such as the general fund, bonds, one-time revenue, or a tax increase, to address the obligation.

To ensure that city staff provides the city council adequate information to make its decisions regarding interfund loans and transfers, the city council should immediately collaborate with the city manager and department directors to establish formal expectations regarding the content of staff reports, and it should hold the city manager accountable for ensuring all staff reports meet those expectations.

To ensure that it avoids accumulating surpluses, Lincoln should establish policies and procedures by August 2019 requiring it to review its fund balances at least annually and, if necessary, reduce its fees within a reasonable time frame.

To comply with state law, Lincoln should immediately discontinue its practice of using restricted funds to subsidize other funds that have year-end deficits and that lack the ability to permanently repay the transfers within 90 days of the close of the fiscal year.

To ensure that it complies with the state constitution, Lincoln should establish and adhere to procedures that account for revenue and expenditures in each landscaping and lighting zone separately, and it should discontinue its use of surplus revenue from one zone to offset a deficit in another zone. It should take these actions by June 2019.

By June 2019, Lincoln should establish accounting procedures to ensure that it records all costs of city maintenance from the appropriate funds, including apportioning the general benefit costs to the general fund.

Lincoln Did Not Accurately Charge the Public for Certain City Services

Key Points

- Lincoln overcharged developers and builders for the cost of water infrastructure and capacity. Because its capacity charges were not commensurate with the amounts it pays for water infrastructure and capacity, the city had accumulated a fund balance of nearly $41 million as of June 2017.
- Lincoln charged developers for city services using hourly rates that did not represent the current costs of its staff time. Until fiscal year 2018–19, Lincoln used rates that it based on cost information from fiscal year 2005–06. Consequently, the city undercharged the public for many of its services.
- Lincoln violated provisions of the state constitution by failing to pay for its own use of municipal utilities, instead passing these costs on to ratepayers. The city acknowledged that it should have paid more than $1.6 million for its share of water, sewer, and solid waste services during the four-year period from January 2014 through February 2018.

Lincoln Overcharged Developers and Builders for the Cost of Water Infrastructure and Capacity

Lincoln overcharged its customers, which include developers and builders, for water capacity charges. A water capacity charge is a one-time fee that Lincoln assesses at the time it issues a building permit. The water capacity charge is intended to cover the city's cost of obtaining specified amounts of water for a location, including the infrastructure needed to treat and transmit water to that location. It is not the charge for the actual water, but the charge for reserving water so that it is available when needed. In its contract with Placer Water, its water supplier, Lincoln defines *capacity* as the maximum amount of water per day that the city may require Placer Water to deliver.

State law prohibits the water capacity charge from exceeding the estimated reasonable cost of providing the service. According to guidance from the League of California Cities, a city should prepare a fee study when it identifies the public services and infrastructure that will require funding through its fees. Conducting a fee study provides the quantified basis for the imposition of fees and helps the city account for its current funds and capacity, as well as planned projects going forward. Therefore, at the time Lincoln purchased capacity from Placer Water, it should have conducted a study that contemplated these factors to ensure that the fees it planned to charge aligned with the costs of the capacity it purchased and of any anticipated future expansion of capacity.

In lieu of performing a fee study that considered the costs of Lincoln's current capacity and its future capacity needs, the city council enacted an ordinance to allow the city to charge its customers an amount based on Placer Water's assumption that an average dwelling would use 1,150 gallons of water per day. However, the director of public services informed the city council in September 2018 that an average dwelling in Lincoln uses only 650 gallons per day—slightly more than one half of Placer Water's assumption—leading us to question the reasonableness of the fees Lincoln charged its customers. According to the director of public services, the city staff members who were involved in setting those fees are no longer employed by the city. She speculated that Lincoln likely took this approach because Placer Water's fee incorporated what the city understood to be an industry-standard water usage amount per dwelling.

According to the former director of support services, Lincoln has not purchased additional water capacity since 2008. The director of public services informed us that Lincoln purchased more capacity and infrastructure than it needed at that time because it was able to take advantage of a discounted rate in anticipation of future growth. The city engineer indicated that depending on the rate of new development within the city, Lincoln may not need to purchase additional capacity for the next 10 to 25 years. Further, in a November 2018 staff report to the city council, he indicated that Lincoln currently has almost 5 million gallons in water capacity reserved with Placer Water beyond the amount the city would use on a peak day, which is 35 percent more than its current needs. Lincoln's actions appear to have contributed to the increase in the fund balance of its water connections fund, which the city reported was nearly $41 million as of June 2017. Although it may be reasonable for Lincoln to maintain additional water capacity and to retain reserve funds for future water acquisitions, infrastructure needs, or unforeseen emergencies, the interim city manager stated that the city did not have documented plans as of January 2019 for any of these purposes. Rather, as we discuss previously, Lincoln has used these reserves to make loans and transfers to other funds.

Further, Lincoln continued to increase its water capacity charges unnecessarily each year. For example, the city charged $12,909 for fiscal year 2013–14 for a low-density single-family dwelling but increased the charge over time to $15,862 for fiscal year 2016–17, resulting in Lincoln collecting nearly $4 million in capacity charges in fiscal year 2016–17. The director of public services informed us that she and the city engineer discovered in 2015 that the city's actual water usage did not align with Placer Water's per-dwelling usage assumption, resulting in the city overcharging for water capacity charges. However, we did not find any evidence that the city took action to align the capacity charges with the actual water usage per dwelling.

Therefore, by not conducting a fee study that contemplated Lincoln's actual capacity needs, accumulating a $41 million fund balance without documented plans to expand its water capacity, and unnecessarily increasing its water capacity charges annually, the city overcharged its customers, which is a potential violation of state law. In November 2018, the city engineer recommended to the city council that it approve a fee study to establish appropriate water capacity charges. The city engineer also suggested approving a temporary ordinance adjusting water capacity charges until the study is complete. During that same month, the city council authorized a fee study to establish appropriate water capacity charges, and in January 2019, the city council adopted the temporary ordinance adjusting water capacity charges to align them with the anticipated actual water usage, which in many cases lowered the water capacity charge. Lincoln also issued a request for proposals in January 2019 for an external consultant to conduct a water capacity fee study.

Lincoln Did Not Fully Recover Costs of Its Staff's Time for City Services It Provided to Developers

In contrast to the overcharges we discuss previously, we identified certain services for which Lincoln undercharged the public. Lincoln's master fee schedule includes hourly rates for position classifications throughout the city, such as an accountant or a building inspector. These staff rates represent the amounts the city charges the public to cover the hourly cost for city staff to perform development services, such as conducting building inspections and processing permits. However, Lincoln has been using outdated staff rates that do not represent the current costs of staff time for these services.

Lincoln has been using outdated staff rates that do not represent the current costs of staff time for services.

Until fiscal year 2018–19, Lincoln used staff rates that it calculated based on cost information from fiscal year 2005–06. The city most recently recalculated its staff rates in fiscal year 2012–13, which reflected increases in personnel costs since fiscal year 2005–06. However, the former director of support services informed us that the city waited until July 2018 to adopt these updated rates. The former director of support services stated that Lincoln did not adopt the updated rates in 2012 because the city attorney at that time advised that the city council would need to approve the updated rates, and

city management did not believe that the city council would do so. The former director of support services indicated that Lincoln did not update its staff rates after 2012 because it did not have the requisite staff or time needed to produce a new hourly rate schedule.

Even after implementing the 2012 rate schedule in fiscal year 2018–19, Lincoln has apparently continued to undercharge the public for costs related to development projects because the staff rates it implemented are most likely outdated as a result of inflation and wage increases after 2012. The city was already aware of certain personnel cost increases during the previous six years from 2006 to 2012, when it developed its rates for 2012. For example, the rate for the director of development services increased by $47 per hour from 2006 to 2012, while the rate for a senior planner increased by $24 per hour. In fact, we noted that the rates for certain staff positions increased by more than 30 percent. According to its comprehensive annual financial reports for fiscal years 2014–15 through 2016–17, Lincoln's overall general fund expenditures increased an average 6 percent each fiscal year primarily because of increased salary and benefit expenditures, which leads us to conclude that staff rates should also have increased. Lincoln incorporates both direct staffing costs, such as salaries and benefits, and indirect costs, such as administrative overhead, into its calculation of the staff rates. Likewise, the city includes these same costs in its annual budget, meaning that the city council essentially endorses the amount of the staff rates through its approval of the annual budget. Therefore, it would seem reasonable for the city to update the staff rates in its master fee schedule at the same time that the city council approves the annual budget.

Lincoln Did Not Pay for Its Own Use of Municipal Utilities

We also found that Lincoln violated provisions of the state constitution by failing to pay for its own municipal utilities—water, sewer, and solid waste services—and instead passing these costs on to ratepayers. The city uses these utilities in its general operations, such as using water for irrigating city parks. As we discuss previously, in 1996 the voters adopted Proposition 218, a constitutional amendment that limits the ability of local governments to impose taxes, assessments, charges, and fees based on property ownership. According to Proposition 218, the amount that the city can charge to ratepayers shall not exceed the cost of the service attributable to the parcel receiving the service. The city uses independent rate studies to determine the amount of fees to charge to ratepayers for their use of utilities. The rate studies identify the city's anticipated cost to provide those services. However, the city's 2013 utilities rate study did not include anticipated revenue that Lincoln should have paid from various funds, such as the general fund, to each of the utility funds for the city's own use of these utilities.

According to a March 2018 staff report, by excluding the city's share of utility usage, the city's cost to provide these services to ratepayers was higher than if it had used this revenue to offset the costs factored in its calculation of rates. The staff report estimated that from January 2014 through February 2018, the city should have paid $1.3 million for its water use, $252,000 for its solid waste use, and $55,000 for its sewer use, for an estimated total of more than $1.6 million. However, the director of public services, who developed the staff report, explained that the amount that the city should have paid for its water use was difficult to estimate—and was likely underestimated—because the city had about 40 unmetered water accounts during that time. Because it did not track the water usage for these accounts, the city was unable to determine the costs pertaining to those accounts in its estimation of the city's water use.

Although various city councilmembers, former city managers, and department directors were aware of Lincoln's failure to pay for its municipal utilities, the city did not promptly correct the issue. In response to a group of concerned residents who questioned the city's practice of not paying for its own water, the city council authorized an independent investigation in January 2018 to determine when city officials first became aware that the city had not paid for its own water use. The external law firm the city assigned to the investigation issued its report in April 2018. It determined that city management and the city council were aware as early as 2004 that Lincoln did not pay for its own water use yet failed to rectify the issue. Specifically, the law firm found that a 2004 water rate study prepared by an external consultant highlighted that the city only partially metered its own water use and recommended that the city meter and pay for all of its water use to comply with Proposition 218.

City management and the city council were aware as early as 2004 that Lincoln did not pay for its own water use yet failed to rectify the issue.

Additionally, the investigative report cited interviews in 2018 with a former city attorney, a former councilmember, and the city's mayor at that time, each of whom recalled a closed session during a council meeting in 2011 in which the city council discussed Lincoln's practice of not directly billing itself for water. The mayor recalled management indicating that the city did not have the funds available to pay for its water use. According to the investigative report, many factors appear to have contributed to the city not

addressing these issues sooner, such as its unprecedented growth in the early 2000s, its financial problems resulting from the 2008 recession, and staff and management turnover, particularly within the support services department.

Furthermore, the city has not refunded ratepayers for increases in rates it charged them as the result of its own, unpaid use of utilities. According to the city attorney, claims for refunds related to the city's utility use have a statute of limitations of one year, meaning that ratepayers seeking refunds of fees or charges cannot recover any amounts the city collected more than one year before the ratepayers presented their claims to the city. Although Lincoln is not legally required to issue refunds, it could consider doing so as a matter of public benefit, which it has acknowledged. Specifically, a March 2018 staff report informed the city council that it could choose to refund the costs paid by ratepayers beyond the one-year statute of limitations by passing a resolution declaring the public purpose of the refund and the commensurate benefit to the city, such as improved public trust in local government. However, the city council had not chosen to issue refunds as of February 2019.

Recommendations

Lincoln should immediately commence a fee study that ensures its fees for water capacity are commensurate with the costs of current and planned future water capacity needs. To the extent that Lincoln has previously overcharged for water capacity fees, it should develop a plan to provide equitable consideration to those who overpaid such fees, and it should eliminate any unnecessary surplus in the water connections fund.

To ensure that its fees are commensurate with the cost of providing services, Lincoln should develop and follow a timeline by June 2019 for conducting periodic fee studies for each of its services, including updating its staff rates annually.

To the extent allowable by law, the city council should develop a plan by August 2019 to provide equitable consideration to ratepayers for the utility costs they incurred that were higher than necessary because of the city's practice of not paying for its own water, sewer, and solid waste services.

To ensure transparency to the public, beginning with its fiscal year 2019–20 budget, Lincoln should specify in its annual budget the amount that it intends to spend for the use of municipal utilities—water, sewer, and solid waste—and the funds that it intends to use to pay for these costs.

Lincoln Did Not Establish or Consistently Follow Key Policies and Procedures to Ensure the Appropriate Management of Public Funds

Key Points

- Lincoln did not establish sufficient financial policies and procedures to ensure that it manages public funds appropriately. Specifically, Lincoln's lack of budgeting policies and procedures resulted in insufficient transparency with the public and a failure to provide adequate information to the city council so that it could make informed decisions.
- Lincoln did not consistently follow its policies and procedures for approving expenditures, resulting in the authorization of some questionable expenditures.
- Lincoln did not address audit deficiencies that its annual financial audits repeatedly noted. For example, it did not address the city's lack of adequate year-end closing procedures, which resulted in material misstatements in its draft financial statements and delayed completion of the city's comprehensive annual financial reports (CAFRs).

Lincoln Did Not Establish Sufficient Financial Policies and Procedures

Lincoln does not have sufficient policies and procedures to ensure consistency, compliance, and transparency in its financial practices. The GFOA recommends that governments implement specific financial, accounting, reporting, and budgeting policies and procedures, including those intended to facilitate the review, discussion, modification, and adoption of a proposed budget. The text box summarizes some of the key policies the GFOA recommends. In many instances, Lincoln has not established such policies and procedures, and in instances where it has established policies and procedures, it did not always follow them.

Lincoln could have addressed many of the issues we discuss throughout this report if it had sufficiently adopted and followed comprehensive financial

Key Budgeting Policies and Procedures That the GFOA Recommends

Fees and Charges: Adopt policies that identify the manner in which fees and charges are set. These policies may address the frequency with which cost-of-services studies will be undertaken.

Balancing the Budget: Develop a policy that defines a balanced budget and provides for disclosure when a deviation occurs.

Revenue Diversification: Adopt a policy that encourages a diversity of revenue sources. A diversity of revenue sources can improve a government's ability to handle fluctuations in revenue.

One-Time Revenue: Adopt a policy limiting the use of one-time revenue for ongoing expenditures. A government should explicitly define one-time revenue and allowable uses for that revenue.

Debt Management: Adopt policies to help ensure that the government issues and manages debt prudently to maintain a sound fiscal position.

Budget Review: Develop a set of procedures that facilitate the review, discussion, modification, and adoption of a proposed budget.

Adjusting the Budget: Have procedures in place to determine when deviations from the budget plan merit adjustments to the budget.

Communication: Institute a process that includes an examination of strengths and weaknesses of the organizational structure and of the communication of goals and directives.

Source: GFOA's *Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting*, (1998).

policies and procedures. For example, Lincoln does not have a policy pertaining to its establishment of fees and charges. Despite having maintained a significant reserve in its water connections fund for at least 10 years, Lincoln did not reduce the water capacity charges to its customers, as we discuss previously. Developing and following a policy pertaining to its fees would help Lincoln ensure that its fees align with the cost of services. Further, as we discuss in the Introduction, the recession had a significant negative financial impact on Lincoln. We find it surprising that Lincoln has not subsequently developed a revenue diversification policy to protect itself financially in the event of another severe market downturn.

Lincoln's lack of budget review procedures resulted in it taking actions that were not sufficiently transparent to the public and in staff failing to provide the city council with enough information to make informed decisions. The GFOA acknowledges that because most budgets inevitably reflect a compromise of goals and priorities, creating clear and accepted processes for facilitating the review, discussion, modification, and adoption of a proposed budget will help promote acceptance and timely approval. However, Lincoln has not established any such written procedures. The investigative report we previously discuss concluded that during the development of the fiscal year 2016–17 budget, the director of public services proposed including Lincoln's municipal water use as a distinct expenditure in the budget. However, the report states that the former director of support services was not comfortable including this item in the budget. Consequently, the city council does not appear to have discussed the director of public services' proposal, and the city continued to violate Proposition 218.

Lincoln's lack of budget review procedures resulted in it taking actions that were not sufficiently transparent to the public.

The city council's lack of formal expectations for its budget process resulted in practices that were not sufficiently transparent. Although the city council's investigative report indicated that some councilmembers were aware that Lincoln had not paid for its municipal water use, a majority of city councilmembers informed us that they learned in December 2017—months after the city council passed the budget—about Lincoln's failure to pay for its own use of municipal water. As we previously note, city councilmembers indicated that they expect staff to provide them with adequate information to make policy decisions. For instance,

one councilmember informed us that he relies on staff to highlight any significant changes they make to the budget. However, the duty statements for the city manager and the director of support services do not specify requirements for communicating with the city council about significant changes to the budget. Further, Lincoln does not have formalized procedures to guide its communication among city staff of goals and directives. Having such procedures would help the city council formally communicate its expectations to management, thereby mitigating instances of staff not sharing information from the city council and the public.

Although the former director of support services acknowledged that Lincoln did not have many written policies and procedures for budgeting, Lincoln included a summary in its approved fiscal year 2018–19 budget titled *Key Budget Policies* that the city informed us represents Lincoln's formal policies and procedures. This summary cites some policies that Lincoln has formalized through city council resolutions, such as a debt management policy that describes the city's policy objectives, parameters, and guidelines for issuing debt. However, the summary also references other areas for which Lincoln cannot demonstrate that it had established formal policies. For example, the summary addresses fees at a very high level, simply stating that the city will review its fees to assure that they reflect actual costs and that the city council will adopt a fee schedule. In contrast, the GFOA recommends that policies on fees and charges include specific detail on the frequency with which a city will undertake fee studies, which the city's summary does not address. Based on the concerns that we previously describe about the city's fees not always aligning with its costs of providing services, we believe that the city's key budget policies do not provide the appropriate level of detail to guide city staff in their budgeting efforts.

Lincoln Did Not Follow Certain Existing Policies and Procedures

We also determined that Lincoln did not consistently follow some of its existing policies and procedures. Although Lincoln enacted an ordinance that established specific dollar thresholds and approval requirements for spending city funds, staff sometimes made expenditures without obtaining appropriate approvals. In 2014 the city council established an ordinance requiring the city manager's approval for expenditures exceeding $10,000 and the city council's approval for expenditures exceeding $25,000. The ordinance also requires city council approval for contract amendments exceeding 10 percent of the original contract value. However, the city did not obtain appropriate approval for three of the 20 expenditures we reviewed from fiscal years 2013–14 through 2017–18.

In fact, for one of these three circumstances in which the city made unapproved expenditures, the city could not even demonstrate the validity of a claim. To settle this claim, Lincoln made payments that totaled $98,000 in August and October 2017 to reimburse a homeowners association (association) for utility costs, but Lincoln could not demonstrate that the city council approved the payments. In March 2016, the association submitted a claim for more than $40,000 for reimbursement of electricity costs it paid to operate a water booster pump station from December 2014 through December 2015, even though it alleged it had been paying the costs since 2005. In its claim, the association indicated that the utility provider billed the association for the electricity and it mistakenly paid the bill on the city's behalf for several years. According to the director of public services, the original development agreement for the subdivision stated that Lincoln would pay for the electricity for the pump station and charge property owners within the association for these costs. However, Lincoln could not provide evidence of a formal agreement describing this arrangement, and the director of public services indicated that Lincoln never imposed such a charge on property owners. Regardless, in April 2016, Lincoln rejected the claim because the association did not submit it in the time allowed by law.

Lincoln settled a claim that totaled $98,000 but could not demonstrate that the city council approved the settlement.

However, in a July 2017 closed session meeting regarding the water rates lawsuit, the city council discussed this previously rejected claim. The city's documentation from that meeting is insufficient to determine who raised the issue, how it was connected to the water rates lawsuit, or why the city revisited a claim it had previously denied. According to the current city attorney, who was not working for the city at the time and was not present at the meeting, the city council authorized the city manager to settle the association's claim during that meeting. Further, the interim city manager indicated that Lincoln resolved the claim to avoid litigation. However, the city's actions to resolve the claim violated state open meeting law. State law directs local agencies, such as city councils, to post an agenda in advance of a closed session meeting containing a brief general description of each item of business to be transacted or discussed in the meeting. Lincoln failed to make such a disclosure before the closed session meeting in which the

city council discussed this claim. Therefore, the city council violated state open meeting law by discussing the claim without having disclosed that topic on an agenda.

The city council violated state open meeting law by discussing a claim without having disclosed that topic on an agenda.

Further, Lincoln could not provide documentation that the city council directed the city manager to initiate settlement of the association's claim or that it entered into a settlement agreement with the association, which we would expect the city to have done to appropriately settle the claim. Given the importance of being transparent and accountable to the public in its use of public funds, we find it particularly concerning that Lincoln did not obtain a signed settlement agreement to protect it from potential future litigation. In addition, after the closed session meeting, two department directors—rather than the city manager—initiated the reimbursement to the association, even though department directors are not authorized to settle claims on behalf of the city. The city attorney asserted that the city council authorized payments totaling $98,000 to the association at the August and November 2017 city council meetings when it approved its warrant lists—periodic lists of all checks Lincoln issued. However, because the city council approves warrant lists after it has already made the payments, we question how that action would constitute official authorization to settle a claim. In this instance, city staff issued the payments to the association several days before the city council approved the warrant lists.

In another instance, Lincoln allowed an engineering firm to conduct work for the city beyond the scope of its contract without obtaining prior approval from the city council, as required by city ordinance. Specifically, Lincoln entered into a contract with an engineering firm to provide temporary staffing in the community development department starting in September 2017. The contract's terms stipulated that payments for services would not exceed $30,000. In November 2017, the director of community development needed the contractor to perform more work than the contract originally allowed. He spoke with the former director of support services, who indicated that the community development

department could use excess unspent salaries to fund the additional work. Therefore, the director of community development instructed the firm to continue working.

We reviewed written communication from the former city manager to the city council that indicated that in January 2018, the former director of support services incorrectly led staff to believe that city council approval was not required to use the unspent salaries to compensate the contractor. The former city manager indicated that after identifying the lack of city council approval, he instructed the director of community development to formally request a contract amendment for the additional costs incurred. The director of community development requested such an amendment at the next city council meeting, in February 2018. By that time, however, the engineering firm had already performed additional work and invoiced the city for a total of $111,000, or $81,000 more than the original contract. If the city council had denied the amendment, Lincoln might have been subject to litigation, as the city had already obligated itself to pay for the additional work.

We also found another instance when the city amended a contract without appropriate approval. In this case, a former city engineer authorized a change order that increased the amount of a contract for improving sidewalk ramps from $20,400 to $23,390, when he only had approval authority for contracts totaling $12,500 or less. By amending the contract without acquiring the requisite approval, this individual violated Lincoln's purchasing ordinance. The current city engineer did not address the specific actions of his predecessor but informed us that he occasionally approves similar change orders, with the city manager's verbal approval, when it is not feasible to wait two weeks or more to obtain the city council's authorization. This approach appears to circumvent Lincoln's procedural control, which it likely adopted so that it could avoid excessive or inappropriate spending.

We also noted that when exercising their purchasing authority, Lincoln's former city managers, before July 2018, did not consistently follow ordinances concerning purchasing that the city adopted in 2014. Although the city manager has the authority to enter into contracts up to $25,000 without prior approval of the city council, the purchasing ordinances requires the city manager to promptly report in writing all uses of this purchasing authority at a city council meeting. However, Lincoln could not demonstrate that its former city managers ever made such reports. Although the city claims that the warrant lists that the city council reviewed satisfied this requirement, we do not believe that the lists contained sufficient detail for the city council to identify instances when the city managers exercised their purchasing authority. Specifically, the list of checks did not identify who approved each expenditure.

Therefore, it is unclear whether the city council had any knowledge of purchases the former city managers authorized and whether it exerted sufficient oversight of those expenditures.

It is unclear whether the city council had any knowledge of purchases the former city managers authorized.

Lincoln Did Not Address Audit Deficiencies That Its Annual Financial Audits Repeatedly Identified

In addition to the unresolved audit deficiencies related to interfund loans and transfers that we discuss previously, the external auditor repeatedly reported that Lincoln did not have sufficient year-end closing procedures for preparing its financial statements, which the auditor found resulted in material misstatements in the city's draft financial statements. Despite the auditor recommending that Lincoln establish year-end closing procedures each fiscal year from 2013–14 through 2016–17, Lincoln did not address the recommendations. The material misstatements required the external auditor to reconcile the financial reports and conduct additional testing, which delayed completion of the city's CAFR in three of the five years from fiscal years 2013–14 through 2017–18. State law requires cities to issue their audited CAFRs within seven months after the close of each fiscal year. Because Lincoln's fiscal year ends on June 30, it must issue its audited CAFR by January 31 of the following year. However, Lincoln issued its CAFR 19 days late for fiscal year 2013–14 and 82 days late for fiscal year 2016–17. Additionally, as of the beginning of March 2019, the city had not issued its CAFR for fiscal year 2017–18, making it at least one month late.

The former director of support services informed us that Lincoln did not correct the deficiencies in its year-end closing procedures because of insufficient staff and high turnover in the finance division. However, the interim city manager acknowledged that the city has not conducted a staffing analysis to quantify its need for additional staffing. Although it was the former director of support services' responsibility to address the audit recommendations from the city's external auditor, he did not develop a formal process or schedule for doing so. The interim city manager stated that she plans to address the audit deficiencies going forward.

Although the city manager is responsible for city operations, the council did not hold the city manager accountable for addressing the audit deficiencies. The councilmembers offered different explanations for not doing so. According to one city councilmember, the external auditor provides the city's finance committee—which includes two city councilmembers—with the detailed audit findings, but only provides the full city council with a more high-level overview that does not describe all findings. Another councilmember stated that the city manager is responsible for ensuring that all findings in the annual financial audit are resolved, and it is not the city council's responsibility to manage these issues. Nevertheless, the city council has an oversight responsibility, and it did not hold the city manager accountable to ensure staff resolved the audit findings.

Recommendations

By August 2019, Lincoln should establish and follow policies and procedures for budgeting, preparing its financial statements at the end of each fiscal year, and approving expenditures based on the GFOA guidelines and other best practices.

To help ensure that the city manager fully informs the city council of all relevant information before the council approves the annual budget, the city should specify by July 2019 the supporting information that it expects staff to provide with the proposed budget. Lincoln should then update its duty statements to require the city manager and department directors to provide the city council with this information as part of the city's budget process.

To ensure that the city complies with its purchasing policy, the city manager should immediately develop and implement procedures for staff to obtain and document the required approval from the city manager or the city council before committing city resources. Beginning immediately, the city manager should also report to the city council on a regular basis all purchases that the city manager approves.

To ensure that city management holds city staff accountable for resolving deficiencies identified in its annual audits, Lincoln's city council should immediately require the city manager to track and report progress in addressing outstanding audit recommendations at least quarterly.

By June 2019, Lincoln should develop and follow a process to ensure that it accurately and promptly records all year-end closing entries in its general ledger and issues its CAFR within the period that state law requires.

OTHER AREAS WE REVIEWED

To address the audit objectives approved by the Joint Legislative Audit Committee (Audit Committee), we also reviewed the subject areas detailed in Table 5. The table indicates the results of our work in these areas and any associated recommendations that do not appear in the other sections of this report.

Table 5
Other Areas Reviewed as Part of This Audit

Master Fee Schedule
The city has not updated its master fee schedule since 2012 to reflect the fees that it currently charges, thereby conveying inaccurate information to the public regarding the costs of city services. Lincoln's municipal code directs the city council to establish and publicly issue a schedule of fees and charges for the provision of city services. Some of the fees that Lincoln has increased since 2012 include traffic mitigation fees, water capacity charges, drainage fees, water connection fees, and community service fees. The former director of support services acknowledged that the information on the schedule is outdated but informed us that the city has not had sufficient staff resources to update that information. Nevertheless, the city's presentation of an outdated master fee schedule could lead to confusion for members of the public who attempt to understand the costs of city services. In addition, Lincoln has not conducted a comprehensive review of its fees since 2012. The municipal code requires the city council to review the fee schedule at the beginning of each fiscal year for possible revisions and amendments. In addition, the GFOA suggests that cities should review and update fees periodically based on factors such as inflation, the costs of other services, the adequacy of cost recovery, the use of services, and the competitiveness of current rates. In January 2019, Lincoln issued a request for proposals seeking a consultant to prepare a full cost allocation plan and perform a comprehensive review and evaluation of the city's master fee schedule. Lincoln anticipates that the contractor will conduct an initial review and update of the fee schedule by the end of fiscal year 2018–19, and the city plans to have this contractor review the fee schedule annually through at least fiscal year 2021–22. ***Recommendation*** ***To ensure transparency in providing accurate fee information to the public, Lincoln should immediately update and publicly disclose its master fee schedule to reflect the fees that it actually charges. In addition, Lincoln should periodically review its fee schedule to identify outdated fees that do not accurately reflect the cost of providing services. It should revise those fees to incorporate the costs commensurate with those services and update its master fee schedule accordingly.***

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Developer Fee Credits

Lincoln could not always justify the amounts of fee credits it provided to developers. Lincoln charges developers and builders fees to recover certain costs that the city incurs to sustain new development, such as the costs of building and maintaining new city infrastructure and providing community services. When entering into a development agreement with Lincoln, a developer may choose to mitigate some of these costs by building new city infrastructure within its development project area. In return, the city awards credits to offset the fees (fee credits) that the developer pays. The city bases the fee credits on certain factors at the time it formalizes the development agreement, such as expected construction costs and the fees set forth in the city's master fee schedule. However, these factors can change between the time of the city's initial approval of the fee credit and the time that the developer obtains building permits to perform the work.

Under those circumstances, we would expect the city to maintain support detailing any revisions to the fee credits. Although Lincoln was able to support its rationale for initially awarding fee credits to developers, it could not always substantiate the fee credits it gave the developers when they commenced work. For example, when we reviewed a development agreement from 1998 and a corresponding agreement from 2003 to transfer the fee credits involved, we found that the agreements established fee credits of $5,936. However, when the developer obtained a building permit in 2014, the city gave it a fee credit of $9,813. City staff could not provide evidence to substantiate the increased fee credit. The interim city manager indicated that she and the city engineer are actively researching how Lincoln has established fee credits under development agreements to ensure that the city has applied appropriate fees. By not effectively tracking its establishment of fee credits over time, the city risks charging incorrect fees to developers and not collecting sufficient funding to cover the operating and maintenance costs that it will incur as a result of new development.

Recommendation

To ensure that it applies the correct fee credits to developers, Lincoln should develop policies and procedures by September 2019 for establishing fee credits and maintaining adequate documentation to justify modifications to fee credits, including credits it awards based on changes in fee schedules and updated development agreements.

Investment Portfolio Fees

Lincoln was unaware until recently of the fee amounts it paid for management services of its investment portfolio because the quarterly investment reports its investment advisor provided lacked this information. Although the reports presented a summary of the current value of the city's investments, including any earnings recognized during the period, the investment broker reduced the earnings by its fees, rather than presenting those fees separately. Lincoln's agreement with its broker did not stipulate the terms of the fees or how they were to be disclosed. Without this information, Lincoln could not ensure that the fees that it paid were accurate or reasonable.

In response to our inquiries, Lincoln requested that its broker identify the specific fees the city paid. The broker responded in December 2018 with a high-level summary of the fees for fiscal year 2017–18, which totaled almost $300,000. Subsequent to our inquiries, Lincoln sought proposals from other investment management firms and awarded a contract in January 2019 to a different firm to serve as the city's investment advisor. The new contract specifies the fees Lincoln will pay based on a percentage of the portfolio's total value. The interim city manager estimated that the city will pay annual fees of around $100,000. The contract also stipulates that the investment advisor will send the city monthly statements that indicate the basis for fees it charges to the city.

Councilmember's Financial Interests

We identified one city councilmember who did not fully disclose his financial interests. State law requires city councilmembers to disclose certain financial interests annually using a form referred to as a statement of economic interest. On his statements of economic interest for calendar years 2013 through 2016, this councilmember reported up to $100,000 that he received each year through personal loans from his family trust. We found that Lincoln engaged in a development agreement with this trust in the past, before the councilmember's tenure on the city council. In response to our inquiry, the councilmember advised us that as of November 2018, he had not repaid the loans from the trust. However, we found that he failed to disclose these outstanding loans on his 2017 statement of economic interest.

We also identified a second concern related to this councilmember. Specifically, he may have also violated state conflict-of-interest laws by participating in and influencing governmental decisions that may have affected his financial interests. State law prohibits public officials at any level of state or local government from making, participating in, or attempting to use their official positions to influence governmental decisions when they know, or have reason to know, that those decisions will have material effects on their financial interests.

In 2018 the city council considered whether to establish community facilities districts to provide financial support for basic infrastructure and public safety services, including whether to impose a tax on residents that could affect the value of properties within the boundaries of the districts. Based on our interviews with the councilmember and our review of city council meeting minutes, we determined that the councilmember was appointed to a working group that met three times starting in early 2018 to discuss the formation of these districts. The councilmember told us that as part of the working group, he participated in discussions with city staff and representatives of the building industry regarding the terms and fees necessary to recover the city's costs of providing services in the districts. City council meeting minutes also show that the councilmember participated in a city council vote on March 27, 2018, to provide the working group with policy direction.

On August 28, 2018, the city council took up resolutions to approve a transfer of properties and the formation of a community facilities district, including a special tax to finance the district, which were based on the recommendations of the working group. The city council meeting minutes show that the councilmember recused himself from the vote on these items because he indicated they could have an effect on properties that his family owned. The interim city manager and city attorney subsequently informed us that the councilmember based his recusal on his desire to exercise an abundance of caution in addressing public perception. However, because the councilmember did not provide us with sufficient information about his ownership interest, we were unable to conclude whether there were any actual conflicts of interest.

State law broadly defines "making" and "participating in" a governmental decision to include providing information, an opinion, or a recommendation for the purpose of affecting that decision. According to the California Fair Political Practices Commission (commission), the agency charged with enforcing state conflict-of-interest laws, a city councilmember who is prohibited from voting on a final resolution as a councilmember also may not participate in discussions or make recommendations as a member of a subcommittee or working group in order to influence the city council's decision. Because the record shows that the councilmember recused himself from the city council's vote, we question whether the councilmember may have violated state conflict-of-interest laws through his participation in the working group. Accordingly, we referred this matter to the commission for consideration.

We conducted this audit under the authority vested in the California State Auditor by Government Code 8543 et seq. and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives specified in the Scope and Methodology section of the report. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Respectfully submitted,

John Billington

JOHN BILLINGTON
Chief Deputy State Auditor

Date: March 21, 2019

APPENDIX

SCOPE AND METHODOLOGY

The Audit Committee directed the California State Auditor to examine Lincoln's governance and operational structure, administration of public funds, and assets. Specifically, the Audit Committee requested that we review Lincoln's policies and procedures, administration of utilities, interfund loans, and accounting for development activities. The table below lists the objectives that the Audit Committee approved and the methods we used to address them.

Audit Objectives and the Methods Used to Address Them

	AUDIT OBJECTIVE	METHOD
1	Review and evaluate the laws, rules, and regulations significant to the audit objectives.	Reviewed relevant state laws, rules, and regulations, as well as Lincoln's city ordinances.
2	Examine Lincoln's governance and operational structure and assess its management controls and practices, including the extent to which management meets any applicable fiduciary duties to Lincoln's residents. To the extent possible, identify alternative organizational structures that could result in more efficient and effective management of public funds and assets.	• Interviewed city staff and councilmembers and reviewed policies, procedures, organizational charts, committee membership, division of responsibilities, and reporting requirements for city management and the city council. • Identified the fiduciary duties for select management personnel, including the city councilmembers, the city manager, the director of support services, and the city attorney. • Researched alternative organizational structures and best practices to identify efficient and effective management methods. However, we did not identify any deficiencies in Lincoln's organizational structure that would warrant specific changes.
3	Evaluate the adequacy of Lincoln's financial processes during the most recent five fiscal years by performing the following: a. Review Lincoln's audited financial statements and internal controls to determine whether there were any deficiencies and whether Lincoln took recommended corrective actions in a timely manner. b. Assess Lincoln's practices and processes for determining how it uses public funds and assets, and its policies and procedures related to budgeting and expenditures. c. Assess Lincoln's policies and practices regarding money transfers. d. Assess Lincoln's policies and practices for depositing and collateralizing public funds.	• Reviewed Lincoln's CAFRs and single audit reports from fiscal years 2013–14 through 2016–17 and assessed its efforts to address deficiencies through corrective action. The city had not issued its CAFR for fiscal year 2017–18 as of early March 2019. • Compared Lincoln's budgeting policies and procedures for its use of public funds and assets to guidance from the GFOA. • Tested a selection of Lincoln's expenditures to determine if the city followed its policies for approving purchases, contracts, and settlements of claims. • Assessed Lincoln's adherence to its policies regarding interfund loans and transfers by reviewing a judgmental selection of 20 interfund loans and transfers from fiscal years 2013–14 through 2017–18. • Compared Lincoln's policies and practices for depositing and collateralizing public funds to state requirements and found that Lincoln's deposits are appropriately collateralized. • Reviewed Lincoln's contracts with its investment broker and advisor, examined its quarterly investment reports, and interviewed relevant city staff and the treasurer to determine whether Lincoln complied with its policies and paid appropriate investment fees.

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	AUDIT OBJECTIVE	METHOD
4	Determine whether Lincoln, to the extent it is required by law or regulations, reported its overall financial situation, income, spending, assets, and reserves during the most recent five fiscal years. Further, determine whether Lincoln, to the extent it is required by law or regulations, reported its water and sewage usage, customers, connections, rates, acquisitions, and related data during the most recent five fiscal years.	Identified state reporting requirements pertaining to financial reporting, drinking water, water quality, and water loss. Although the city was late in completing its CAFRs for three of the five years from fiscal years 2013–14 through 2017–18, we found that the city generally complied with its other reporting requirements.
5	Assess Lincoln's process for collecting and reporting residential and commercial fees.	• Interviewed staff to determine Lincoln's practices for charging, collecting, and reporting residential and commercial fees. • Reviewed all developer account balances to determine how many accounts were in arrears and the total funds outstanding from fiscal years 2013–14 through 2017–18. We determined that during this period, Lincoln reduced the number of developer accounts with negative balances. Further, the combined amounts of negative balances through fiscal year 2017–18 totaled less than $15,000, which we concluded was not significant. • Reviewed a selection of five developer deposit accounts and 10 building permits from fiscal years 2013–14 through 2017–18 and compared the fees the city charged developers and builders to the amounts disclosed in its fee schedule to ensure the city charged the correct fees.
6	Determine whether the fees that Lincoln has been assessing ratepayers for water use have been in excess of the actual costs of providing the service during the most recent five fiscal years.	• Interviewed staff and reviewed relevant documentation, including the 2013 and 2018 water rate studies, to determine how Lincoln established its 2018 water rates and evaluated whether the rates were commensurate with the cost to provide water. • In May 2018, Lincoln completed a new water rate study, which included consideration for its own use of water. The study recommended and Lincoln ultimately adopted a uniform rate for all customers based on volume, which appears reasonable.
7	Determine whether Lincoln clearly communicates criteria for approving or denying applications for rate changes and whether this process is reasonably transparent.	• Reviewed the rate change disclosure requirements in the state constitution and assessed whether Lincoln adhered to the required process in 2013 for disclosing and increasing water rates. We concluded that Lincoln generally complied with the disclosure requirements of Proposition 218 when changing its water rates in 2013. • Determined that the rate change in 2018 occurred in October, which was after our audit period.
8	Determine whether Lincoln complies with relevant laws, regulations, policies, and guidelines regarding the use and distribution of redevelopment funds and, to the extent possible, assess the fairness and reasonableness of the criteria and methods Lincoln follows in its use and distribution of such funds.	• Compared Lincoln's redevelopment plans to the requirements set forth in state law and regulations, and determined that Lincoln's redevelopment implementation plans contain the provisions necessary to comply with state law. • Reviewed three outstanding redevelopment projects to determine whether Lincoln complied with its redevelopment plan and relevant laws and regulations when using redevelopment funds and found that these projects complied with state law. • Did not further assess the fairness and reasonableness of Lincoln's criteria and methods to use and distribute redevelopment funds because the State dissolved redevelopment agencies throughout California in 2011, which was before our audit period, and because our testing concluded that historically Lincoln's redevelopment plans and projects complied with state law.
9	Review and assess any other issues that are significant to the audit.	• Obtained and reviewed documentation of whether Lincoln paid for its use of its own utilities from fiscal years 2013–14 through 2017–18, and whether Lincoln paid for these services from appropriate funds. • Assessed the city's reliance on interfund loans to remain solvent.

Source: Analysis of the Audit Committee's audit request number 2018-110 and information and documentation identified in the table column titled *Method*.

Assessment of Data Reliability

In performing this audit, we relied on electronic data files that we obtained from Lincoln's accounting and document management databases. The U.S. Government Accountability Office, whose standards we are statutorily obligated to follow, requires us to assess the sufficiency and appropriateness of computer-processed information we use to support our findings, conclusions, and recommendations. Because the city's accounting system is paperless, we were unable to perform completeness or accuracy testing. Furthermore, we did not perform a review of the controls over these data because of the significant resources required to conduct such an analysis.

To gain assurance that the financial records were complete and accurate, we identified major funds that were pertinent to our audit procedures for fiscal years 2013–14 through 2016–17—the first four years of our five-year audit period—and reconciled account totals from the general ledgers for those funds to the amounts reported in Lincoln's audited CAFRs. We were unable to perform a similar comparison for fiscal year 2017–18 because, as of early March 2019, the city had not yet issued the CAFR for that year. Additionally, because Lincoln's accounting system does not specifically distinguish transactions pertaining to interfund loans in a manner that would allow us to extract that data, we relied on spreadsheets prepared by city staff to track interfund and interagency loans during our audit period. To obtain assurance that the spreadsheets were complete, we reviewed interfund loan records in the city's document management system and did not identify any loan agreements that were not included in the spreadsheets. Although we found the financial data to be of undetermined reliability for the purposes of our audit and we recognize that these limitations may affect the precision of the numbers we present, there is sufficient evidence in total to support our audit findings, conclusions, and recommendations.

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City of Lincoln

March 1, 2019

John Billington
Chief Deputy State Auditor
621 Capitol Mall, Suite 1200
Sacramento, CA 95814

RE: Response to Draft Report of the California State Auditor

Dear Mr. Billington:

Thank you for the opportunity to comment on the draft report prepared by the California State Auditor, as requested by the Joint Legislative Audit Committee. In December 2018, the City began a comprehensive business process improvement initiative that is focused on all finance-related activities. This initiative includes the evaluation of all policies and procedures to identify areas where the City can improve accuracy, effectiveness, transparency and efficiency, and then redesign those processes or policies to realize the improvements.

This effort is long overdue and is needed to demonstrate the City's commitment to being good stewards of the public's money and to increase trust and transparency for our residents. The audit is beneficial to this effort and will serve as part of the framework for establishing a road map for moving forward. As a city, we can do better through the creation of strategic plans to correct course and improve the overall fiscal health and function of the City. Both staff and the City Council are committed to championing this effort.

Response to Audit Recommendations

The City responds to the recommendations as follows:

Section 1

Recommendation 1A: "To ensure that it complies with state law, Lincoln should immediately review all of its outstanding interfund loans to determine whether the borrowing funds can repay the loans according to the terms. For any loan that is from a restricted fund and that does not have the capacity to be repaid, Lincoln should develop a plan that ensures repayment within a reasonable timeframe, including seeking possible alternative financing or revenue sources, such as the general fund, bonds, one-time revenues, or a tax increase, to address the obligation."

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Administrative Services - City Manager's Office - Development Services
Fire - Library - Recreation - Police - Public Services

Response: *The City agrees with this recommendation. The analysis of all interfund loans is currently underway and a comprehensive plan for addressing all interfund loans will be presented to City Council for input and consideration. Paying off all associated debt will require a long-term implementation strategy.*

Recommendation 1B: "To ensure that it avoids accumulating surpluses, by August 2019, Lincoln should establish policies and procedures requiring it to review its fund balances at least annually and, if necessary, reduce its fees within a reasonable timeframe."

Response*: The City agrees with this recommendation and will include this requirement in a comprehensive budget policy that will be presented to City Council for consideration.*

Recommendation 1C: "To comply with state law, Lincoln should immediately discontinue its practice of using restricted funds to subsidize other funds that have year-end deficits and lack the ability to permanently repay the transfers within 90 days of the close of the fiscal year."

Response: *The City agrees with this recommendation. Beginning with the 2018/2019 fiscal year, the City will discontinue this practice except for short-term loans required for the fiscal year end Generally Accepted Accounting Principle (GAAP) presentation of the City's financial statements. These types of loans are legal, repaid within 90 days, primarily made for cash flow reasons, and are typically funded by the General Fund.*

Recommendation 1D: "By June 2019, Lincoln should establish accounting procedures to ensure that it records all costs of city maintenance from the appropriate funds, including apportioning the general benefit costs to the general fund."

Response*: The City agrees with this recommendation and implemented this recommendation for fiscal year 2018/2019, beginning with the City Council's adoption of the Lighting and Landscaping District Engineer's Report on June 12, 2018. The City acknowledges full compliance will be demonstrated when its books are closed at the end of the fiscal year.*

Recommendation 1E: "To ensure that it complies with the state constitution, Lincoln should establish and adhere to procedures that account for revenue and expenditures in each landscaping and lighting zone separately, and it should discontinue the use of surplus revenue from one zone to offset a deficit in another zone. It should take these actions by June 2019."

Response: *The City agrees with this recommendation and implemented this recommendation for fiscal year 2018/2019. Importantly, however, the costs associated with the general benefit and any zone deficit that cannot be paid by the Lighting and Landscaping District are obligations of the General Fund. Payment of this obligation by the General Fund results in decreased revenue for public safety. In order to address this issue, consideration of an assessment increase for those deficit zones, as well as those areas of the City that do not currently pay an assessment for the use of parks,*

landscaping, and lighting, will be necessary. The City acknowledges full compliance will be demonstrated when its books are closed at the end of the fiscal year.

Recommendation 1F: "To ensure that city staff provides the city council adequate information to make its decisions regarding interfund loans and transfers, the city council should immediately collaborate with the city manager and department directors to establish formal expectations regarding the content of staff reports, and it should hold the city manager accountable for ensuring all staff reports meet those expectations."

Response: *The City agrees to establish formal expectations among staff regarding the content of staff reports. Information provided to City Council should be reviewed and revised as appropriate to ensure the highest expectation for content.*

Section 2

Recommendation 2A: "Lincoln should immediately commence a fee study that ensures its fees for water capacity are commensurate with the costs of current and planned future water capacity needs. To the extent that Lincoln has previously overcharged for water capacity fees, it should develop a plan to provide equitable consideration to those who overpaid such fees and it should eliminate any unnecessary surplus in the water connections fund."

Response: *The City agrees with this recommendation and has initiated the process by issuing a request for proposals to complete the required study. Proposals were received by the City on February 22, 2019, and it is anticipated that a contract will be proposed to City Council on March 12, 2019. The fee study will be used to inform any nexus for the future use of water connection revenue on hand. If a nexus is not identified, the City Council will then evaluate equitable considerations and the public benefit to determine the appropriate action to address any unnecessary surplus.*

Recommendation 2B: "To ensure that its fees are commensurate with the cost of providing services, Lincoln should develop and follow a timeline by June 2019 for conducting periodic fee studies for each of its services, including updating its staff rates annually."

Response: *The City agrees with this recommendation. Below is the current status of the various fee studies that are completed or underway:*

Water Rates*: Complete. New rates were implemented October 1, 2018.*
Solid Waste and Wastewater Rates*: Studies are underway. Draft rates are expected to be presented to City Council by August 2019.*
Public Facility Element (PFE) Study*: Draft study completed. Final study anticipated to be presented to City Council by June 30, 2019.*
Master Fee Schedule*: Contract awarded for preparation of the study on February 26, 2019. Anticipate completion by June 30, 2019.*
Cost Allocation Plan*: Contract awarded for preparation of the study on February 26, 2019. Anticipate completion by June 30, 2019.*

***Water Connection Nexus Study**: Proposals received. Contract will be proposed to City Council on March 12, 2019.*

Moving forward, the City will create a schedule ensuring regular updates to its fees and rates.

Recommendation 2C: "To the extent allowable by law, the city council should develop a plan by August 2019 to provide equitable consideration to ratepayers for the utility costs they incurred that were higher than necessary because of the city's practice of not paying for its own water, sewer, and solid waste services."

***Response:** The City agrees with the recommendation that further discussion should take place related to this item. The City Council originally addressed this item at its March 13, 2018 meeting. At the end of that meeting, City Council concluded that any decision regarding the item should be postponed until the completion of the audit. Therefore, this item will now be brought back before the Council for consideration.*

Recommendation 2D: "To ensure transparency to the public, beginning with its fiscal year 2019-20 budget, Lincoln should specific in its annual budget the amount that it intends to spend for the use of municipal utilities—water, sewer, and solid waste—and the funds that it intends to use to pay for these costs."

***Response:** The City agrees to implement this recommendation.*

Section 3

Recommendation 3A: "By August 2019, Lincoln should establish and follow policies and procedures for budgeting, preparing its financial statements at the end of each fiscal year, and approving expenditures based on the GFOA guidelines and other best practices."

***Response:** The City agrees with this recommendation and has already initiated its implementation as part of the comprehensive business process improvement initiative. On February 12, 2019, the City Council adopted a Closing Policy and a Grants Management Policy. Staff is currently developing a comprehensive budget policy as part of budget planning for the 2019/20 fiscal year. The City will ensure that all policies and procedures required by the Governmental Accounting Standards Board (GASB) and its Generally Accepted Accounting Principles (GAAP) are adopted and implemented.*

Recommendation 3B: "To help ensure that the city manager fully informs the city council of all relevant information before the council approves the annual budget, the city should specify by July 2019 the supporting information that it expects staff to provide with the proposed budget. Lincoln should then update its duty statements to require the city manager and department directors to provide the city council with this information as party of the city's budget process."

Response: *The City agrees with this recommendation and is currently developing a comprehensive budget policy that will be presented to City Council for consideration.*

Recommendation 3C: "To ensure that the city complies with its purchasing policy, the city manager should immediately develop and implement procedures for staff to obtain and document the required approval from the city manager or the city council before committing city resources. Beginning immediately, the city manager should also report to the city council on a regular basis all purchases that the city manager approves."

Response: *The City agrees with this recommendation and is in the process of reviewing the policies and procedures that already exist to determine what modification is required to fully implement this recommendation.*

Recommendation 3D: "To ensure that the city management holds city staff accountable for resolving deficiencies identified in its annual audits, Lincoln city council should immediately require the city manager to track and report progress in addressing outstanding audit recommendations at least quarterly."

Response: *The City agrees with this recommendation and will be regularly presenting this information to the Financial Investment and Oversight Committee and the City Council.*

Recommendation 3E: "By June 2019, Lincoln should develop and follow a process to ensure that it accurately and promptly records all year-end closing entries in its general ledger and issues its CAFR within the period that state law requires."

Response: *Complete. The City Council adopted a new Closing Policy on February 12, 2019, which addresses this requirement. The City acknowledges full compliance will be demonstrated when its books are closed at the end of the fiscal year.*

Section 4

Recommendation 4A: "To ensure transparency in providing accurate fee information to the public, Lincoln should immediately update and publicly disclose its master fee schedule to reflect the fees that it actually charges. In addition, Lincoln should periodically review its fee schedule to identify outdates fees that do not accurately reflect the cost of providing services. It should revise those fees to incorporate the costs commensurate with those services and update its master fee schedule accordingly."

Response: *The City agrees with this recommendation and began implementation on February 26, 2019, when the City Council approved a contract for services with a consultant tasked with completing a comprehensive update to the Master Fee Schedule and the Cost Allocation Plan, both with required annual updates.*

John Billington
Chief Deputy State Auditor
March 1, 2019
Page 6

Section 5

Recommendation 5A: "To ensure that it applies the correct fee credits to developers, Lincoln should develop policies and procedures by September 2019 for establishing fee credits and maintaining adequate documentation to justify modifications to fee credits, including credits it awards based on changes in fee schedules and updated development agreements."

> ***Response:*** *The City agrees with this recommendation and is addressing it primarily through the adoption of a new Public Facility Element ("PFE") study. A draft study is completed, and the final study is anticipated to be presented to City Council by June 30, 2019. Additional procedures will be adopted for the accounting of these credits to ensure they are accurately tracked and managed.*

Conclusion

The audit provided the City of Lincoln a valuable opportunity to look internally and improve its operational processes. City staff and the City Council look forward to engaging residents to address the heart of the City's challenges, a shortfall in General Fund revenue, and the levels of service provided.

Should you have any questions or require any additional information, please do not hesitate to contact me.

Sincerely,

Jennifer Hanson
City Manager

HEBER CITY CORPORATION
75 North Main Street
Heber City, UT 84032
Heber City Council Meeting
April 21, 2026

DRAFT Minutes

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

I. CLOSED MEETING - 4:00 p.m.

Mayor Pro-Tem Aaron Cheatwood called the meeting to order at 4:06 p.m. and welcomed everyone present.

City Council Present:	Council Member Yvonne Barney Council Member Aaron Cheatwood - Mayor Pro-Tem Council Member Mike Johnston Council Member Morgan Murdock Council Member Sid Ostergaard
City Council Absent:	Mayor Heidi Franco
Staff Present:	City Manager Matt Brower City Attorney Jeremy Cook

Motion: Council Member Ostergaard moved to enter a Closed Meeting for the purpose of discussing the character, professional competence, or physical or mental health of an individual.
Second: Council Member Murdock made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**

1. Discuss the character, professional competence, or physical or mental health of an individual

Motion: Council Member Murdock made the motion to adjourn the Closed Meeting.
Second: Council Member Ostergaard made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**
The Closed Meeting adjourned at 5:25 p.m.

II. WORK MEETING - 5:15 P.M.

Mayor Pro-Tem Aaron Cheatwood called the Work Meeting to order at 5:30 p.m. and welcomed everyone present.

City Council Present: Council Member Yvonne Barney
Council Member Aaron Cheatwood - Mayor Pro-Tem
Council Member Mike Johnston
Council Member Morgan Murdock
Council Member Sid Ostergaard

City Council Absent: Mayor Heidi Franco

Staff Present: City Manager Matt Brower
Community Development Director Tony Kohler
City Engineer Russ Funk
City Attorney Jeremy Cook
City Recorder Trina Cooke
Deputy Chief of Police Branden Russell
Public Works Director Matthew Kennard
Officer Zac Hendrickson
Officer Travis Price

Staff Participating Remotely: Deputy City Recorder Andrew Conley, Human Resources Manager Cherie Ashe, Executive Assistant to the City Manager Lainee Meyers, City Engineer Russ Funk, Public Works Director Matthew Kennard, and Finance Manager Sara Nagel.

Also Present: Lauren Schevets - Volker, Debbe Carlin, Adrian Hager, Bill Tew, Jonelle Fitzgerald, Jeff Mabbutt, Christine Trullanger, Sarah Cummings, Bonnie Vance, Tabatha Benzler, Maya Biggs, Travis Biggs, Shawn Taylor, Paul Berg, Cannon Taylor, Jami Hewlett, and others who did not sign in or whose handwriting was illegible.

Also Attending Remotely: (names are shown as signed-in online) Auggie Wasmund, J, James Stout, Jami Hewlett, JS, AB, CAMS: Rachel Kahler, Cannon Taylor, Catherine, D, Dhenley, Grace KPCW, Jami Hewlett, Jason Talley, Jen, Jon Galbraith - Element Design, Kelli, Nate Lechtenberg, and Shorty5.

1. Volker senior housing at 1500 South Highway 40 (Lauren Schevets, Tony Kohler, Community Development Director) - *15 min*

Community Development Director Tony Kohler introduced the applicant who was proposing an affordable senior housing development in Heber City. The project was seeking a non-obligatory letter of support from the City. Lauren Schevets shared the project overview as included in the meeting materials, as well as community goals, and marketing context. She described the senior housing demand gap in Heber City and Wasatch County. Ms. Schevets provided possible project design images, the location identified for the project, and reviewed project considerations and challenges.

Council discussed the need in the community for affordable senior housing, location, zoning, transit access, and lease terms. Consensus of Council majority identified concerns with the location but expressed interest in the project and hoped to further collaborate with Volker moving forward.

2. Finch Creek Townhomes MDA Amendment (Tony Kohler, Community Development Director) - *15 min*

Community Development Director Tony Kohler introduced the proposed development agreement amendment for Finch Creek. The development design plan had been modified to better accommodate the City's Master Transportation Plan. Finch Creek representative Auggie Wasmund shared the previously approved site plan versus the proposed updated site plan design and outlined the proposed changes. The new plan removed the underground utilities from beneath the street to the properties. The size of driveways was smaller to support the utility location change.

Council provided individual feedback and discussed the proposed changes.

III. BREAK - 10 MIN

IV. REGULAR MEETING - 6:00 P.M.

1. Call to Order

Mayor Pro-Tem Cheatwood called the Regular Meeting to order at 7:00 p.m. and welcomed everyone present.

2. Pledge of Allegiance (Aaron Cheatwood, Council Member)

Mayor Pro-Tem Cheatwood led the recitation of the Pledge of Allegiance.

3. Prayer/Thought by Invitation (Mike Johnston, Council Member)

Council Member Johnston shared that he had recently been thinking about change. Changes in life, with family, in the City, with jobs - change happened. He attributed the following quote to Socrates: "The secret of change is to focus all your energy not on fighting the old, but on building the new." He suggested that if we all focused on the new things in our lives, we could be happier. Council Member Johnston asked everyone to remember what Helen Keller had said: "The bend in the road is not the end of the road unless you fail to make the turn." He felt it was good for everyone to assess change, to change our change, and to consider how we all addressed things.

V. AWARDS, RECOGNITION, and PROCLAMATIONS:

1. Mayor's Award Presentation to Airport Manager Travis Biggs

Mayor Pro-Tem Cheatwood presented the Mayor's award to former Airport Manager

Travis Biggs. Council Member Murdock read the employment history for Mr. Biggs as well as a special tribute written by Chandra Gremler regarding the former Airport Manager's work ethic as included in the meeting materials.

2. Mayor's Award for Debbie Carlin

Deputy Chief of Police Branden Russell read the Mayor's Award nomination of Crossing Guard Debbie Carlin for her actions and dedication while on duty as included in the meeting materials.

3. Proclamation of National Day of Prayer: May 7, 2026

The Proclamation for the National Day of Prayer was postponed to the next meeting.

VI. CONFLICT OF INTEREST DISCLOSURE:

There were no conflicts disclosed by the Council.

Motion: Council Member Murdock moved to the bring the Public Comment period forward on the agenda, before the Consent Agenda.
Second: Council Member Ostergaard made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**

VII. CONSENT AGENDA:

Motion: Council Member Barney moved to accept Consent Agenda items one, three, and four, and to remove item two from the Consent Agenda approval for further discussion.
Second: Council Member Murdock made the second.
Voting Yes: Council Members Barney and Murdock.
Voting No: Council Members Ostergaard, Johnston, and Cheatwood.
The **Motion Failed 3-2.**

Council Member Barney felt that the City should not extend the CAMS contract without going through the RFP process.

Motion: Council Member Johnston moved to approve the Consent Agenda as listed.
Second: Council Member Ostergaard made the second.
Voting Yes: Council Members Ostergaard, Johnston, and Cheatwood.
Voting No: Council Members Barney and Murdock.
The Motion Passed 3-2.

1. April 14, 2026, Special City Council Meeting Minutes (Trina Cooke, City

Recorder)

2. Ratification of CAMS Agreement (Jeremy Cook, City Attorney)

3. Contract Award to JL Concrete for construction of the West 300 South Trail Project (Russ Funk, City Engineer)

4. Mayor's Nominations to the Historic Preservation Commission and the Airport Advisory Board (AAB) (Heidi Franco, Mayor)

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

Airport Advisory Board (AAB) Vice Chair Bill Tew said that, number one, he thought he could speak for the entire board, that they were very much in favor of establishing a committee to look at the AAB bylaws to make them more efficient. He said there had been a lot of talk about conflict of interest, and when Mayor Franco had asked him to join the Airport Advisory Board, it was specifically because he had a conflict. He was an aircraft owner and a hangar owner, and thought it was valuable for the Council to hear from those who were invested in the airport. He said that, in many ways, the airport users relationship with the Council was kind of like his with his children. Every one of them had grown up with a well thought out plan that when they turned 16, he needed to buy them a car, and it was up to him as the adult in the room to decide whether that was in their best interest. His feeling was, and he felt he could speak for some other AAB members, the issue in the AAB bylaws about conflict of interest was really the focus that needed to be addressed so the board could continue to represent the interests of the airport users who had invested in the airport and continued to do so. He had been flying around the valley for 20 years. He had turned 80 in April, so felt he did not have 20 more years, but hoped he had a few more years to enjoy it.

Sean Taylor wanted to speak on the park event contract. He worked in the event production industry and listed the entities he held contracts with. He felt the type of contract the City had signed with CAMS (Community Alliance for Main Street) was not transparent. He felt the contract should have been granted through an RFP (Request for Proposals) process. He thought a public procurement process built credibility within the community and focused on transparency and accountability.

Jami Hewlett read a prepared statement saying that she wanted to get back to the basics to determine whether the CAMS contract met even the most fundamental standards of good government. She felt it did not. She said we were being asked to ratify a $40,000 per year agreement with CAMS after a complaint to the State Auditor claimed there were issues with procurement. She questioned conflict of interest disclosure and claimed that Matt Brower had never publicly stated his ownership of CAMS or the Red, White, and Blue Festival. She felt that claim alone should give the Council pause, but said it went deeper than that. She wanted to talk about what was actually in the agreement. She said there was no clear scope of work and the broad language, like event planning coordination support, did not provide measurable deliverables.

Ms. Hewlett felt there were no defined performance standards, no accountability metrics, no way for the public or the Council to evaluate whether the City would get what it paid for. She felt there was no defined return on investment (ROI). She had asked vendors if they would be willing to give a bid on the project and they had asked her why she was even doing this and what was the ROI? She said there had to be an ROI in order to go into a contract. She said we were spending taxpayer dollars year after year, but where was the analysis showing an economic impact, increased revenue to the city, and measurable benefits to the community. She said it was not in the agreement. She said that we were being asked to approve a contract where we didn't clearly define the work, didn't measure the results, and didn't track the return. She felt that was not responsible government. She said the contract wasn't openly bid and qualified local companies in the valley were never given the opportunity to compete. She said that after concerns arrayed, the City tried to label the contract as a sole source. Ms Hewlett said that, even though other vendors were contacted, that was not how sole source worked. She suggested it was trying to justify a decision after it had already been made. She said that, while all of this was happening, CAMS was not just being paid by the City, they were also being given the ability to sell sponsorship, run events, and retain revenue. She said the City was paying CAMS and giving them income opportunities under a contract that lacked clear scope, measurable outcomes, and a competitive process. She said that was not good for the public and it raised serious questions. She asked who the agreement was really benefiting, because she felt it was not structured to protect the taxpayer. Ms. Hewlett said the Council had a responsibility to demand better. She added that it wasn't about being against events or downtown programming, it was about doing the right thing; clear scope, clear metrics, open bids, bidding, full transparency. She said that until those things existed, the agreement should not move forward. She asked that the Council not ratify the contract that night. She also wanted to say that the people who voted for Matt Brower's contract while he was under a State Auditor investigation, that it said more about them than it did him. Ms. Hewlett said she was also having a hard time getting GRAMA (Government Records Access Management Act) reports. She had her check for $100 so so she could get GRAMA reports because the City did not answer her calls or return her voice messages. She put the check in front of the City Attorney Jeremy Cook and said that maybe he could take care of that.

IX. GENERAL BUSINESS ITEMS:

1. Wasatch County Health Department Annual Report (Jonelle Fitzgerald) - *10 min*

Wasatch County Health Department Director Jonelle Fitzgerald provided the annual report from 2025 as included in the meeting materials.

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

1. Acceptance of Riverhawk Road Annexation Petition, Located approximately at 1000 West SR 113 (100 S) (Jamie Baron, Planning Manager) - *10 min*

Community Development Director Tony Kohler shared the proposed annexation request for Riverhawk Road, connecting the new High School, Mountainlands Technical College, and the religious seminary building. He advised that the road annexation would not bring any new businesses or residences, but would clarify the boundary. Petition Engineer Paul Berg further explained the need to annex the road.

Motion: Council Member Barney made the motion to accept the Riverhawk Road Annexation Petition, located at approximately 1000 West State Road 113 (100 South).
Second: Council Member Ostergaard made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**

2. Resolution 2026-01 AI Policy (Lainee Meyers, Executive Assistant to the City Manager) - *10 min*

Executive Assistant to the City Manager Lainee Meyers shared the updates made to the proposed AI policy based on feedback previously provided by the Council.

Motion: Council Member Ostergaard made a motion to approve Resolution 2026-01 to adopt the proposed Artificial Intelligence (AI) policy.
Second: Council Member Barney made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**

3. Discussion on Public Works Salt Shed Failure & Path Forward (Russ Funk, City Engineer, Matthew Kennard, Public Works Director)

City Engineer Russ Funk described the structural failure of the salt shed located at Public Works. The shed was used to store salt for the snowplows during winter. He described Staffs efforts to have the builder of the shed repair or replace the shed, which had ultimately resulted in the City filing a lawsuit to have the shed replaced. He explained a budget amendment would be needed to begin the repairs or replacement of the shed. He recommended Council approve Staff moving forward to have the shed repaired or replaced prior to the next winter. Mr. Funk said an initial budget amendment of $50,000.00 would allow Staff to begin seeking design bids.

Motion: Council Member Johnston moved to direct the City Engineer to solicit requests for design and construction plans for a new salt storage shed. To budget up to $50,000 now, then budget what was needed for construction at a later date.
Second: Council Member Murdock made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.

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

XI. COMMUNICATION:

Council Member Cheatwood asked whether the budget process could be done within the two meetings established. Council determined to notice a third Budget Workshop meeting to be held on Saturday, May 9th, beginning at 9:00 a.m.

City Engineer Russ Funk shared the cause of the holdup for the Muirfield Park expansion project. He explained that the project required permitting through the Army Corps of Engineers due to the wetlands in the area. The Army Corps of Engineers was hesitant to sign off on the project due to the delineation having been performed prior to their approval. The consultant was currently working through concerns with the Army Corps of Engineers. Staff would need to wait until the issue was resolved to proceed with the project.

Unity Week was forthcoming. Mr. Brower described the past events of Unity Week and was seeking Council's feedback regarding the desire to continue the event. There would be dumpsters, spring cleanup, and Council was invited to hand out ice cream during the season opener of the Heber Market on Main event. Council Member Johnston proposed the event cover two weekends. Public Works Director Matthew Kennard informed Council of the large amount of over-time that had resulted the first year the City had hosted Unity Week over two weekends. Council discussed details for the event, and proposed placing signs on dumpsters informing what waste was and was not allowed.

Mr. Brower recalled that the Council had approved a monument to celebrate the America 250 event. He shared the design and location for the monument. TAP tax funds would be dedicated for the monument. Council Member Murdock felt a flat cement pad with a flagpole would work better for flag-raising ceremonies. Council discussed design options. Mr. Brower agreed to return to the design team to provide additional concepts.

The County had provided the City with a purchase sale agreement for the fire station building. The City Attorney had reviewed it, and Mr. Brower would review to make final changes. The next Jordanelle Ridge payment for the monetization of affordable housing would be in December, 2026. Mr. Brower hoped it would be possible to delay the approval of the purchase agreement until July to have both items in the same fiscal year.

Next week would be the tabernacle square meeting with the County to review design concepts. The designer had been instructed to include the entire block in the concepts.

Council Member Murdock wanted to comment on the renewal of the City Manager contract. He clarified he was not speaking on behalf of the Council. He said he had approached the vote to renew the contract very seriously and had devoted a lot of time to the matter. He was grateful to the Council for agreeing to take additional time for the performance evaluation. The Council had received many emails from Staff and residents expressing appreciation for Mr. Brower's commitment, hard work, and leadership qualities. Some of the communications received had expressed various questions and concerns. He appreciated all the emails and public comments made and had taken all the feedback into account. In making his final decision, he had also considered his own interactions with, and observations of, Mr. Brower, as well as feedback from the City Council evaluation process, and Council discussions. Part of the evaluation process had included identifying various growth goals and directives for Mr. Brower and requesting that he update the City Council on progress toward those goals and directives. Throughout Council Member Murdock's campaign, and when he was elected, he had committed to do his best to help improve communication and collaboration. He believed the performance evaluation process had reinforced the expectation for clearer and more consistent communication between the City Manager and the City Council. He was confident it would improve mutual understanding, build more trust, and help to ensure that the City Manager more effectively carried out the City Council's policies, priorities, and vision. He also thought it was very important to note that the role of the City Manager was a very demanding one, serving as the chief administrative officer of the City to whom all employees of the City reported, and that was from the Heber City Municipal Code. The position carried significant responsibility overseeing a large and complex organization while balancing operational, financial, and community priorities. Supervising and evaluating the City Manager was a very important role for the City Council, and he was glad the Council was taking steps to strengthen the process.

Council Member Johnston asked for an update regarding the dust at the airport. Mr. Brower advised that Staff had been meeting to discuss a strategy to handle the issue. Code Enforcement Officer Travis Price had met with each of the offenders and provided a letter listing the City's expectations for dust control. Staff would bring forth suggestions to council for code amendments in the coming months. The City would enforce dust control through its nuisance code.

XII. ADJOURNMENT:

Motion: Council Member Barney made the motion to adjourn and be done.
Second: Council Member Johnston made the second.
Voting Yes: Council Members Ostergaard, Johnston, Barney, Cheatwood, and Murdock.
Voting No: None.
The **Motion Passed Unanimously, 5-0.**
The Meeting adjourned at 8:59 p.m.

_____
Trina Cooke, City Recorder

Heber City Council Staff Report

MEETING DATE: 5/5/2026

SUBJECT: Approval of Resolution 2026-07 in support of naming HWY40 & SR 32 intersection as Hathcock Junction

RESPONSIBLE: Parker Sever

DEPARTMENT: Police Department

STRATEGIC RELEVANCE:

SUMMARY

This item would support formalizing the naming of the intersection of HWY 40 and SR 32 as Hathcock Junction.

RECOMMENDATION

That City Council by motion support the attached Resolution 2026-07.

BACKGROUND

For approximately 30 years, the intersection of HWY 40 and SR 32 has been referred to as “Hathcock Junction.” This name honors Scott Hathcock, who served with both the Utah Highway Patrol (UHP) and the Wasatch County Sheriff’s Office (WCSO). At the time of his death, Sergeant Hathcock was serving with WCSO when he suffered a cardiac event while conducting a traffic stop.

Prior to his passing, he also served with UHP. During his time there, he was instrumental in securing the installation of the traffic signal at the intersection of HWY 40 and SR 32. This intersection had been the site of numerous accidents, which drew his attention and concern. Thanks to his efforts, the signal continues to improve safety and save lives today. For this reason, the intersection has been informally known as “Hathcock Junction” by both local residents and visitors.

This resolution seeks to recognize Sergeant Hathcock’s dedication and sacrifice in protecting our community by formally naming the intersection in his honor. The Utah Department of Transportation (UDOT) has requested a resolution of support from Heber City prior to considering this designation. While approval does not guarantee the name change, it represents the next step in moving the process forward.

DISCUSSION

FISCAL IMPACT

None

CONCLUSION

ALTERNATIVES

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

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

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

Alternative 2 - Approve as Amended

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

Alternative 3 - Continue
I move to **continue** the item to another meeting on [DATE], with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:
Alternative 4 - Denial
I move to **deny** the item with the following findings.

ACCOUNTABILITY

Department: Police Department
Staff member: Parker Sever, Chief of Police

EXHIBITS

1. Resolution Hathcock 4.20.26

RESOLUTION NO. 2026-07

A RESOLUTION ADOPTING UPDATES TO THE HEBER CITY PERSONNEL POLICY

WHEREAS, for approximately 30 years, the intersection of U.S. Highway 40 and State Route 32 has been informally known as "Hathcock Junction";

WHEREAS, this name honors Sergeant Scott Hathcock, who faithfully served the community as a member of both the Utah Highway Patrol and the Wasatch County Sheriff's Office;

WHEREAS, Sergeant Hathcock was serving with the Wasatch County Sheriff's Office at the time of his death, when he suffered a cardiac event while conducting a traffic stop;

WHEREAS, prior to his service with the Wasatch County Sheriff's Office, Sergeant Hathcock served with the Utah Highway Patrol and was instrumental in securing the installation of a traffic signal at the intersection of U.S. Highway 40 and State Route 32;

WHEREAS, the Utah Department of Transportation has requested a formal resolution of support from Heber City prior to considering the official naming of this intersection; and

NOW THEREFORE, BE IT RESOLVED by the City Council of Heber City, Utah, that the Heber City Council supports and recommends to Utah Department of Transportation, that this intersection be officially named Hathcock Junction in honor of Scott Hathcock.

This Resolution shall take effect and be in force from and after its adoption and publication.

ADOPTED AND PASSED by the City Council of Heber City, Utah, this _____ day of _____, 2026. This Resolution shall become effective upon adoption and passage by the City Council.

HEBER CITY
A Utah Municipal Corporation

_____
Heidi Franco, Mayor

ATTEST:

_____
Trina Cooke, City Recorder

(city seal)

4887-4231-2063, v. 1

EXHIBIT "A"

Heber City Council Staff Report

MEETING DATE:	5/5/2026
SUBJECT:	Contract Award to J. Lyne Roberts & Sons for construction of the Old Mill Village - Project Completion Bond Work
RESPONSIBLE:	Russ Funk
DEPARTMENT:	Engineering
STRATEGIC RELEVANCE:	Necessary Administrative Action Infrastructure Sustainability

SUMMARY

The purpose of this item is to seek Council approval to award a construction contract to J. Lyne Roberts & Sons for the Old Mill Village - Project Completion Bond Work project.

RECOMMENDATION

That the City Council authorize staff to execute a contract with the apparent low bidder J. Lyne Roberts & Sons for an amount of up to $379,660.00

BACKGROUND

The Old Mill Village Development Project was approved by the City in late 2021. Construction of the project took place primarily from 2021-2023. A project walk through took place on June 26, 2023 where a punch-list of items needing correction prior to City Acceptance was generated. The City followed up numerous times in an effort to get the remaining items completed so the project could be accepted and the warranty period could begin. Some of the items were completed, but a substantial amount of work has never been completed.

The City has spent a significant amount of time on follow-up in an effort to get the project completed. This includes working with the lender on bond extensions, handling complaints from property owners, meetings with HOA representatives, sending notices to the developer, meetings with attorney's, meetings with unpaid contractors, etc. Ultimately the City made the decision to file on the bond in November of 2025, so the City could use bond proceeds to complete the remaining "public" improvements which were required as part of the project.

Heber City contracted with Horrocks to help the City create a bid package to complete the remaining work needed for the City to accept the project. The project was advertised for bid beginning on March 25, 2026 and a Public Bid Opening was held on April 30, 2026 at 2:00 pm at the Heber City Offices. Only one bid was received as follows:

Bidder	Base Bid Total	Additive Bid Total
J. Lyne Roberts & Sons	$ 227,898.00	$151,762.00

Attached is the bid tabulation showing the bid details.

DISCUSSION

The project was bid with several additive bid items to try and complete as much of the unfinished work as possible. The bid documents also allow the City to vary the quantities of the work up or down to fit the budget we allocate to the project.

Some of the unit bid prices seem higher than normal and the project includes some items that could be done more efficiently in-house depending on availability of Public Works staff. Matthew Kennard indicated a willingness to have Public Works complete some of the work included in this project, but needed time to coordinate further with his foremen. Staff suggests authorizing a contract with the low apparent bidder, J. Lyne Roberts & Sons up to the total bid amount of $379,660 with the understanding that additional coordination will take place with Public Works regarding work they may be able to do in house, which would reduce the amount of the award to the contractor.

The project is anticipated to be complete by September 15, 2026. If Public Works completes some of the work, the schedule may be altered based on staff availability.

FISCAL IMPACT

Total Engineering Design & Bidding Services for the project are $10,841
Engineering Contract Admin, and Inspection Services are estimated at $30,000 depending on the amount of work awarded.
The construction cost if the full project is awarded to J. Lyne Roberts & Sons is $379,660

The total budget for the Project, including a 10% construction contingency, is estimated to be $458,500.00

The bond proceeds available to complete the project total $489,258.62. This funding is outside of the normal budgeting process for the City.

CONCLUSION

Based on the need to complete the project, Staff recommends that the Council approve the recommendation to authorize a contract with the low apparent bidder, J. Lyne Roberts & Sons up to the total bid amount of $379,660 with the understanding that additional coordination will take place with Public Works regarding work they may be able to do in house and the contract reduced accordingly.

ALTERNATIVES

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

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

I move to **approve** this item as recommended by staff

Alternative 2 - Approve as Amended

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

Alternative 3 - Continue
I move to **continue** the item to another meeting on [DATE], with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:
Alternative 4 - Denial
I move to **deny** the item with the following findings.

ACCOUNTABILITY

Department: Engineering
Staff member: Russ Funk, City Engineer

EXHIBITS

1. Bid Tabulation

Engineer's Estimate
Horrocks Engineers

0

Contractors	Base	Additives	Total
JLR (J. Lyne Roberts & Sons)	$227,898.00	$151,762.00	$379,660.00
0	$0.00		$0.00
0	$0.00		$0.00
0	$0.00		$0.00
0	$0.00		$0.00
Average	$227,898.00	$151,762.00	$379,660.00
Engineer's Estimate	$151,500.00	$179,700.00	$331,200.00
Percent Difference	-33.52%	18.41%	-12.76%

Project Manager:
Project Engineer: Willa Motley, P.E.

Bid Opening: Heber City Administrative Offices
Date: April 20, 2026
Time: 2:00 PM

Construction Cost Index: 0

For: Old Mill Village - Project Completion Bond Work
Heber City
Sawmill Blvd US40
Heber City, 84032

	Engineer's Estimate		JLR (J. Lyne Roberts & Sons)		Bidder 1		Bidder 2		Bidder 3		Bidder 4		Bidder 5	
ITEM NO.	DESCRIPTION	QUANTITY	UNITS	UNIT PRICE	TOTAL AMOUNT	UNIT PRICE	TOTAL AMOUNT	UNIT PRICE	TOTAL AMOUNT	UNIT PRICE	TOTAL AMOUNT	UNIT PRICE	TOTAL AMOUNT	UNIT PRICE	TOTAL AMOUNT
BASE BID															
1	Mobilization	1	LS	$7,200.00	$7,200.00	$31,000.00	$31,000.00		$0.00		$0.00		$0.00		$0.00
2	Traffic Control and Public Relations	1	LS	$4,200.00	$4,200.00	$22,150.00	$22,150.00		$0.00		$0.00		$0.00		$0.00
3	Stamp Curb - Water, Irrigation, & Sewer Services	36	EA	$100.00	$3,600.00	$104.25	$3,753.00		$0.00		$0.00		$0.00		$0.00
4	Stripe Sawmill Blvd per Site plan	1	LS	$5,000.00	$5,000.00	$3,333.00	$3,333.00		$0.00		$0.00		$0.00		$0.00
5	Adjust Sewer Cleanouts to grade with ring and cover	36	EA	$500.00	$18,000.00	$860.00	$30,960.00		$0.00		$0.00		$0.00		$0.00
6	Clean Valve Box	2	EA	$1,000.00	$2,000.00	$1,500.00	$3,000.00		$0.00		$0.00		$0.00		$0.00
7	Clean Inlet Boxes	12	EA	$1,000.00	$12,000.00	$525.00	$6,300.00		$0.00		$0.00		$0.00		$0.00
8	Clean Storm Drain MH Sumps	27	EA	$1,000.00	$27,000.00	$563.00	$15,201.00		$0.00		$0.00		$0.00		$0.00
9	Clean, Fix, Grout, and Install top step in Sewer MH	8	EA	$200.00	$1,600.00	$862.50	$6,900.00		$0.00		$0.00		$0.00		$0.00
10	Find Tracer Wire and Install Strap on Fire Hydrant	15	EA	$250.00	$3,750.00	$440.00	$6,600.00		$0.00		$0.00		$0.00		$0.00
11	Clean Meter Box	11	EA	$1,000.00	$11,000.00	$444.00	$4,884.00		$0.00		$0.00		$0.00		$0.00
12	Remove and replace ADA ramp	1	SF	$50.00	$50.00	$40.00	$40.00		$0.00		$0.00		$0.00		$0.00
13	Remove and Replace Concrete Cross Gutter	72	SF	$50.00	$3,600.00	$45.00	$3,240.00		$0.00		$0.00		$0.00		$0.00
14	Remove and Replace Concrete Sidewalk	150	SF	$50.00	$7,500.00	$31.00	$4,650.00		$0.00		$0.00		$0.00		$0.00
15	Remove and Replace Water Meter Box	12	EA	$2,500.00	$30,000.00	$4,930.00	$59,160.00		$0.00		$0.00		$0.00		$0.00
16	Replace Lid on Irrigation Meter Box	1	EA	$500.00	$500.00	$308.00	$308.00		$0.00		$0.00		$0.00		$0.00
17	Replace Lid on Water Meter Box	7	EA	$500.00	$3,500.00	$207.00	$1,449.00		$0.00		$0.00		$0.00		$0.00
18	Remove and Replace Irrigation Meter Box	1	EA	$2,000.00	$2,000.00	$1,900.00	$1,900.00		$0.00		$0.00		$0.00		$0.00
19	Remove and Reinstall Oblong Meter Box	3	EA	$500.00	$1,500.00	$4,560.00	$13,680.00		$0.00		$0.00		$0.00		$0.00
20	Repair Broken Dog Ears on Water Meter Box	5	EA	$250.00	$1,250.00	$600.00	$3,000.00		$0.00		$0.00		$0.00		$0.00
21	Install Insulation Pad in Water Meter Box	6	EA	$250.00	$1,500.00	$300.00	$1,800.00		$0.00		$0.00		$0.00		$0.00
22	Adjust Meter Box to Grade	4	EA	$250.00	$1,000.00	$266.00	$1,064.00		$0.00		$0.00		$0.00		$0.00
23	Straighten PI Meter Box Lid	1	EA	$250.00	$250.00	$200.00	$200.00		$0.00		$0.00		$0.00		$0.00
24	Remove Concrete from Water Meter Box	7	EA	$250.00	$1,750.00	$230.00	$1,610.00		$0.00		$0.00		$0.00		$0.00
25	Clean Water Meter Box	5	EA	$250.00	$1,250.00	$135.00	$675.00		$0.00		$0.00		$0.00		$0.00
26	Locate PI Meter Box and Adjust to Grade	1	EA	$250.00	$250.00	$466.00	$466.00		$0.00		$0.00		$0.00		$0.00
27	Replace Curb Valve Box on Water Service	1	EA	$250.00	$250.00	$575.00	$575.00		$0.00		$0.00		$0.00		$0.00
	BASE BID TOTAL				**$151,500.00**		**$227,898.00**								
ADDITIVE BID									$0.00		$0.00		$0.00		$0.00
A1	Patch Chipped Curb & Gutter	350	EA	$50.00	$17,500.00	$60.00	$21,000.00		$0.00		$0.00		$0.00		$0.00
A2	Remove and Replace Concrete Curb & Gutter	510	LF	$50.00	$25,500.00	$70.00	$35,700.00		$0.00		$0.00		$0.00		$0.00
A3	Install Water Line (Harper Lane to US 40)	200	LF	$100.00	$20,000.00	$136.00	$27,200.00		$0.00		$0.00		$0.00		$0.00
A4	Install 8" Gate Valve (Harper Lane to US 40)	2	EA	$3,000.00	$6,000.00	$4,870.00	$9,740.00		$0.00		$0.00		$0.00		$0.00
A5	Install Fire Hydrant (Harper Lane to US 40)	1	EA	$5,000.00	$5,000.00	$7,900.00	$7,900.00		$0.00		$0.00		$0.00		$0.00
A6	Install Sewer Line (Harper Lane to US 40)	184	LF	$100.00	$18,400.00	$140.00	$25,760.00		$0.00		$0.00		$0.00		$0.00
A7	Install Sewer Manholes (Harper Lane to US 40)	2	EA	$5,000.00	$10,000.00	$8,900.00	$17,800.00		$0.00		$0.00		$0.00		$0.00
A8	Park Strip Grading	150	LF	$500.00	$75,000.00	$25.00	$3,750.00		$0.00		$0.00		$0.00		$0.00
A9	Clean Sewer Lateral Cleanout Standpipe	1	EA	$1,500.00	$1,500.00	$1,760.00	$1,760.00		$0.00		$0.00		$0.00		$0.00
A10	Remove and Replace Concrete Driveway	16	SF	$50.00	$800.00	$72.00	$1,152.00		$0.00		$0.00		$0.00		$0.00
	ADDITIVE BID TOTAL				**$179,700.00**		**$151,762.00**								
	TOTAL BID				**$331,200.00**		**$379,660.00**		**$0.00**		**$0.00**		**$0.00**		**$0.00**

I hereby certify that this is a true and correct Bid Tabulation for the
Old Mill Village - Project Completion Bond Work



Willa Motley 4/30/26

Willa Motley, P.E.

Heber City Council Staff Report

MEETING DATE: 5/5/2026

SUBJECT: Finance Director Intends to State that the Tentative Budget Includes a Proposed Property Tax Rate Increase.

RESPONSIBLE: Sara Nagel

DEPARTMENT: Finance

STRATEGIC RELEVANCE:

SUMMARY

The Finance Director of Heber City intends to make a statement that the City is considering levying a tax rate that exceeds its certified tax rate. The statement will provide the approximate dollar amount of and purpose for additional ad valorem tax revenue that would be generated by the proposed tax rate increase, the approximate percentage increase in ad valorem tax revenue for the City based on the proposed tax increase, and that if the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing at which members of the public will have an opportunity to provide comments on the proposed tax rate increase.

Consistent with guidance from the Utah League of Cities and Towns, Staff has placed two related items on the agenda: (1) a declaration of intent to make the required statement, and (2) the formal statement itself, including the proposed property tax increase schedule for Council consideration.

RECOMMENDATION

BACKGROUND

During the 2026 General Legislative Session, the Utah Legislature adopted HB 236, which modified certain requirements related to municipal budget adoption and the Truth-in-Taxation process under Utah Code §59-2-919.

HB 236 introduces an additional step earlier in the budget process. Specifically, if a municipality is considering a property tax rate that exceeds the certified tax rate, the Budget Officer must publicly state, at the time the tentative budget is presented, that the tentative budget includes a proposed property tax increase. This statement must include:

- The approximate dollar amount of additional ad valorem tax revenue to be generated;
- The purpose of the additional revenue;
- The approximate percentage increase in property tax revenue; and
- Notice that a formal Truth-in-Taxation hearing will be scheduled if the City proceeds with the proposed increase.

This requirement is intended to improve transparency by informing the public and governing body earlier in the budget process that a property tax increase is being contemplated, rather than waiting until the formal Truth-in-Taxation notice and hearing phase.

DISCUSSION

FISCAL IMPACT

CONCLUSION

ALTERNATIVES

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

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

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

Alternative 2 - Approve as Amended

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

Alternative 3 - Continue
I move to **continue** the item to another meeting on [DATE], with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:
Alternative 4 - Denial
I move to **deny** the item with the following findings.

ACCOUNTABILITY

Department: Finance
Staff member: Sara Nagel, Finance Manager

EXHIBITS

None

Heber City Council Staff Report

MEETING DATE: 5/5/2026

SUBJECT: Finance Director Statement of Proposed Property Tax Increase and Presentation of the Proposed Property Tax Impact Schedule

RESPONSIBLE: Sara Nagel

DEPARTMENT: Finance

STRATEGIC RELEVANCE:

SUMMARY

HB 236 requires the City's Budget Officer to formally state, prior to adoption of the tentative budget, whether the City intends to consider a property tax rate that exceeds the certified tax rate.

In compliance with this requirement, the Finance Director is presenting:

1. A formal statement of intent indicating that Heber City is considering a property tax increase, and
2. A Proposed Property Tax Impact Schedule outlining the estimated financial effects of the proposed increase on taxpayers and City operations.

The proposed increase would generate approximately $174,000 in additional property tax revenue, representing an estimated 5.20% increase over current property tax revenues.

Resolutions acknowledging the statement of intent and adopting the proposed property tax impact schedule are found in the action items of the agenda.

RECOMMENDATION

BACKGROUND

During the 2026 General Legislative Session, the Utah Legislature adopted HB 236, which modified certain requirements related to municipal budget adoption and the Truth-in-Taxation process under Utah Code §59-2-919.

HB 236 introduces an additional step earlier in the budget process. Specifically, if a municipality is considering a property tax rate that exceeds the certified tax rate, the Budget Officer must publicly state, at the time the tentative budget is presented, that the tentative budget includes a proposed property tax increase. This statement must include:

- The approximate dollar amount of additional ad valorem tax revenue to be generated;
- The purpose of the additional revenue;
- The approximate percentage increase in property tax revenue; and
- Notice that a formal Truth-in-Taxation hearing will be scheduled if the City proceeds with the proposed increase.

This requirement is intended to improve transparency by informing the public and governing body earlier in the budget process that a property tax increase is being contemplated, rather than waiting until the formal Truth-in-Taxation notice and hearing phase.

DISCUSSION

FISCAL IMPACT

CONCLUSION

ALTERNATIVES

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

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

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

Alternative 2 - Approve as Amended

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

Alternative 3 - Continue
I move to **continue** the item to another meeting on [DATE], with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:

Alternative 4 - Denial
I move to **deny** the item with the following findings.

ACCOUNTABILITY

Department: Finance
Staff member: Sara Nagel, Finance Manager

EXHIBITS

None

Heber City Council Staff Report

MEETING DATE: 5/5/2026

SUBJECT: Resolution 2026-08 to Tentatively Adopt the Tentative Budget for Fiscal Year 2026-2027, to Adopt the Proposed Property Tax Impact Schedule and to Establish a Public Hearing Date to Consider the Tentative Budget.

RESPONSIBLE: Sara Nagel, Matt Brower

DEPARTMENT: Administrative

STRATEGIC RELEVANCE: Necessary Administrative Action

SUMMARY

Utah State Code requires that on or before the first regular May meeting a tentative budget be filed with the governing body. At the meeting in which the tentative budget is tentatively adopted by the governing body, it shall establish the time and place of a public hearing to consider its adoption and order that notice of the public hearing be published at least seven (7) days prior to the hearing.

RECOMMENDATION

Staff recommends that City Council approve resolution 2026-08 which: 1) Acknowledges the filing of the tentative budget 2) Adopts the tentative budget for Heber City for FY 2027 3) Adopts the Proposed Property Tax Impact Schedule 4) Establishes a public hearing date to consider the adoption of the final budget 5) Directs staff to properly notice the public hearing and 6) Directs staff to make the tentative budget available for public inspection.

BACKGROUND

Section 10-6-111 of Utah State Code establishes that before the first regularly scheduled meeting of the City Council in the last May of the current fiscal year, the City Manager shall file with the Council a tentative budget for each fund required to have a budget. Additionally, Section 10-6-113 further establishes “at the meeting at which each tentative budget is adopted, the governing body shall establish the time and place of a public hearing to consider its adoption and shall order that notice of the public hearing be published at least seven days prior to the hearing.” And finally, the City must make available the final tentative budget for public inspection for a period of at least 10 days prior to the adoption of a final budget (10-6-112).

DISCUSSION

At the May 5, 2026 Council meeting, staff will file with the City Council a copy of the FY 2027 all-funds tentative budget. Council is required to tentatively adopt the FY 2027 tentative budget and establish a public hearing date to receive public input on the tentative budget prior to its adoption. To

provide sufficient time to conduct a public hearing on the tentative budget and make the final tentative budget available for public review 10 days prior to the public hearing (10-6-112), staff recommends Council set the public hearing date in June 2026.

The FY 2027 Tentative Digital Budget book can be viewed at: https://city-heber-ut-cleardoc.cleargov.com/22558

FISCAL IMPACT

CONCLUSION

ALTERNATIVES

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

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

I move to adopt Resolution 2026-08 with a public hearing date as established.

Alternative 2 - Approve as Amended

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

ACCOUNTABILITY

Department: Administrative
Staff member: Matt Brower, City Manager

EXHIBITS

1. FY 2027 Tentative Budget
2. FY 2027 Tentative Capital Improvement Plan Summary
3. Resolution 2026-08 Adopting the FY27 Tentative Budget



HEBER CITY

FISCAL YEAR 2027 TENTATIVE BUDGET BOOK

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Funds Summary Overview

Fund Summary Overview

The City's budget is organized and presented by fund to ensure transparency, accountability, and compliance with generally accepted accounting principles (GAAP) and applicable state requirements. Each fund represents a distinct fiscal and accounting entity, with its own set of revenues, expenditures, and fund balance, established to support specific services or legal purposes.

Funds are grouped by type based on their intended use and financial characteristics. Governmental funds are used to account for the City's core public services and capital activities, while proprietary funds account for operations that are financed and operated in a manner similar to private business enterprises.

Governmental Funds

Governmental funds are primarily supported by taxes, intergovernmental revenues, and restricted or committed revenue sources. These funds focus on the provision of essential public services and infrastructure.

General Fund
The General Fund is the City's primary operating fund and supports core services such as administration, public safety, planning, and general operations. It is the most flexible fund and serves as the foundation of the City's financial structure.

Special Revenue Funds
Special Revenue Funds are used to account for revenues that are legally restricted or committed for specific purposes, such as trails, parks, arts, or other dedicated programs. Expenditures from these funds must align with the purpose of the associated revenue source.

Capital Project Funds
Capital Project Funds account for the acquisition or construction of major capital assets, including buildings, infrastructure, and long-term improvements. These funds typically have defined project scopes and timelines and may be supported by grants, impact fees, or dedicated revenues.

Debt Service Funds
Debt Service Funds are used to accumulate resources for the payment of principal and interest on the City's long-term debt obligations, ensuring timely and structured debt repayment.

Proprietary Funds

Proprietary funds are used to account for activities that are financed primarily through user fees and charges rather than general taxes. These funds emphasize cost recovery and long-term financial sustainability.

Enterprise Funds
Enterprise Funds support business-type activities such as water, sewer, or airport operations. Revenues are generated primarily from service charges, and rates are structured to cover operating costs, capital needs, and reserves.

Internal Service Funds
Internal Service Funds account for services provided internally to City departments on a cost-reimbursement basis, such as fleet or information technology. These funds promote cost transparency and efficient resource allocation across departments.

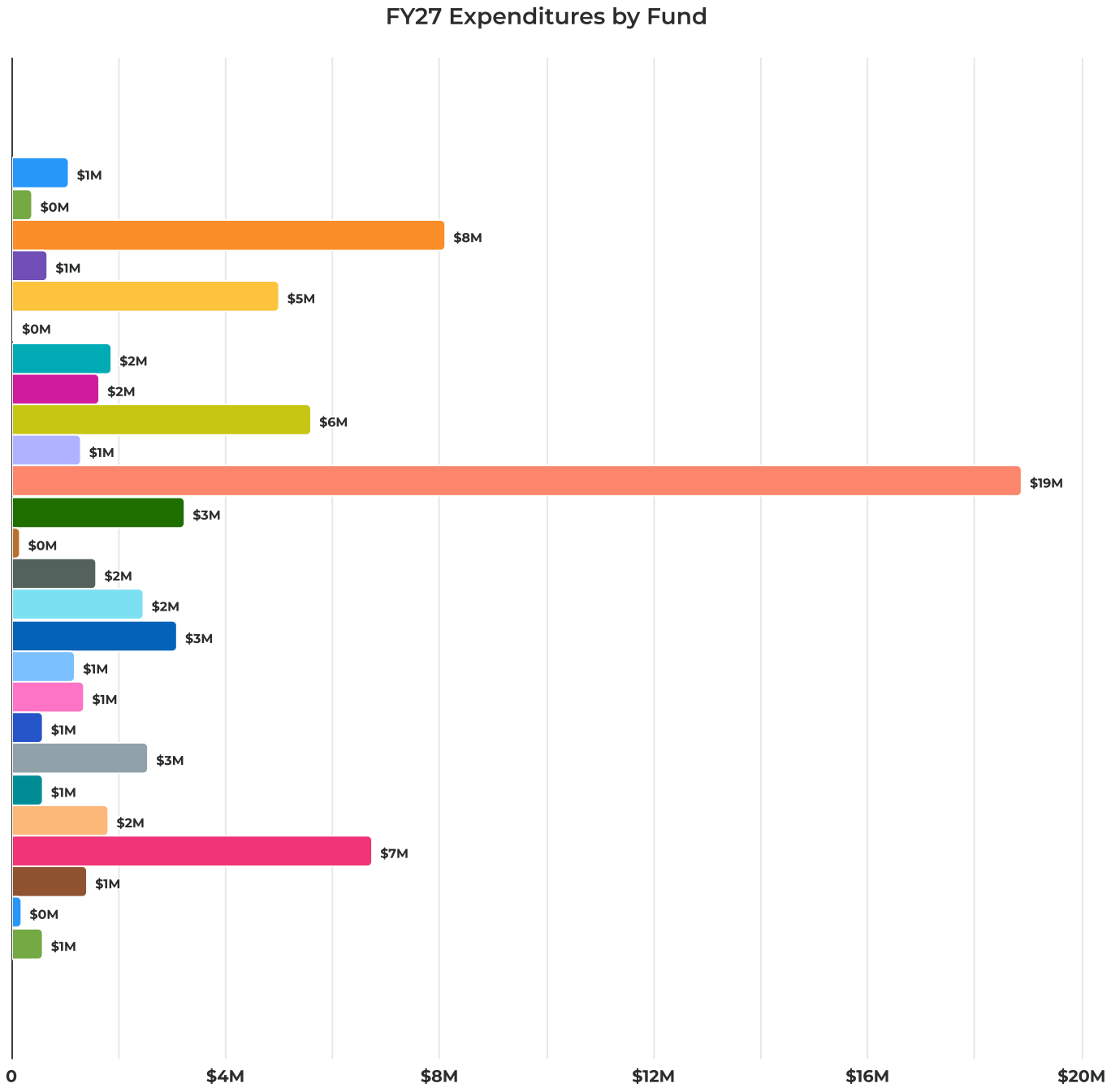
Fund Balance and Financial Planning

Each fund maintains an appropriate fund balance or net position to support operational stability, cash flow needs, and long-term financial resilience. Fund balance levels are monitored to ensure compliance with City policy and state requirements, while also providing flexibility to respond to economic uncertainty, emergencies, and future capital needs.

Together, these funds reflect the City's commitment to responsible financial stewardship, long-range planning, and the effective delivery of public services.

All Funds Summary

Expenditures by Fund



Airport Special Service Fund	**$1,081,828**	1.50%
Capital Improvement Fund - Airport	**$8,096,325**	11.24%
Capital Improvement Fund - Transportation Tax	**$4,986,416**	6.92%
Culinary Water Capital Fund	**$1,873,000**	2.60%
Culinary Water Impact Fee Fund	**$1,641,548**	2.28%
Culinary Water Operating Fund	**$5,595,224**	7.77%
Debt Service Fund	**$1,291,359**	1.79%

General Fund	**$18,867,298**	26.20%
Impact Fee Fund - Parks	**$3,240,000**	4.50%
Impact Fee Funds - Streets	**$1,585,134**	2.20%
Internal Service Fund	**$2,469,272**	3.43%
North Village Storm Water Impact Fee Fund	**$3,098,200**	4.30%
North Village Street Impact	**$1,183,646**	1.64%
Pressurized Irrigation Capital Fund	**$1,343,500**	1.87%
Pressurized Irrigation Operating Fund	**$2,539,543**	3.53%
Sewer Water Impact Fee Fund	**$1,799,069**	2.50%
Sewer Water Operating Fund	**$6,743,379**	9.36%
Storm Water Operating Fund	**$1,416,043**	1.97%

Expenditures by Fund

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Fund	$16,678,280.00	$17,931,363.12	$17,805,689.09	$18,867,297.77	5.22%
Airport Special Service Fund	$595,076.00	$950,610.72	$939,019.00	$1,081,827.72	13.80%
Covid 19 Fund	$792,806.00	-	-	-	-
Debt Service Fund	$1,291,710.00	$1,290,607.50	$1,290,607.50	$1,291,358.78	0.06%
Capital Improvement Fund - Airport	$6,093,664.00	$7,116,124.00	$1,477,000.00	$8,096,325.00	13.77%
Capital Improvement Fund	$6,917,627.00	$598,697.00	$1,589,745.00	$381,647.61	-36.25%
Impact Fee Fund - Public Safety	$255,000.00	$165,000.00	$200,000.00	$165,000.00	-
CRA 2020 Fund	$886,067.00	$40,000.00	$2,281,500.00	$40,000.00	-
Impact Fee Funds - Streets	$961,949.00	$3,330,377.00	$2,392,666.00	$1,585,133.50	-52.40%
Impact Fee Fund - Parks	$4,364,406.00	$1,794,227.00	$380,000.00	$3,240,000.00	80.58%
Capital Improvement Fund - Transportation Tax	$2,337,345.00	$2,953,542.00	$286,453.00	$4,986,416.10	68.83%
Capital Improvement Fund - Class C Road	$1,674,560.00	$665,000.00	$665,000.00	$665,000.00	-
Culinary Water Operating Fund	$2,642,896.00	$6,578,596.23	$5,698,111.00	$5,595,224.21	-14.95%
Sewer Water Operating Fund	$4,333,377.00	$10,511,925.06	$8,952,324.00	$6,743,379.01	-35.85%
Storm Water Operating Fund	$782,800.00	$1,393,763.77	$1,937,040.00	$1,416,043.00	1.60%
Pressurized Irrigation Operating Fund	$904,200.00	$4,480,558.92	$5,034,534.35	$2,539,543.30	-43.32%
Culinary Water Impact Fee Fund	$2,747,746.00	$2,067,281.00	$2,721,570.00	$1,641,548.00	-20.59%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Sewer Water Impact Fee Fund	$103,832.00	$2,961,839.00	$598,839.00	$1,799,069.00	-39.26%
Pressurized Irrigation Impact Fee Fund	$522,536.00	$381,597.00	$26,297.00	$572,293.00	49.97%
Internal Service Fund	$2,514,549.00	$2,447,401.83	$2,810,337.54	$2,469,272.12	0.89%
Culinary Water Capital Fund	$4,641,167.00	$5,796,000.00	$3,445,800.00	$1,873,000.00	-67.68%
Sewer Water Capital Fund	$7,004,876.00	$8,825,000.00	$4,108,450.00	$570,500.00	-93.54%
Stormdrain Capital Fund	$293,641.00	$5,000.00	$31,150.00	$177,500.00	3,450.00%
Pressurized Irrigation Capital Fund	$4,550,953.00	$4,082,999.00	$5,689,700.00	$1,343,500.00	-67.10%
Trails, Arts and Parks Fund	$209,008.00	$1,840,000.00	$504,850.00	$590,100.00	-67.93%
Perpetual Care Fund	$800,000.00	-	-	-	-
North Village Storm Water Impact Fee Fund	-	$1,957,666.00	-	$3,098,200.00	58.26%
North Village Street Impact	-	$1,432,409.00	$839,000.00	$1,183,646.00	-17.37%
Total Expenditures	**$74,900,071.00**	**$91,597,585.16**	**$71,705,682.48**	**$72,012,824.12**	**-21.38%**

General Fund (10)

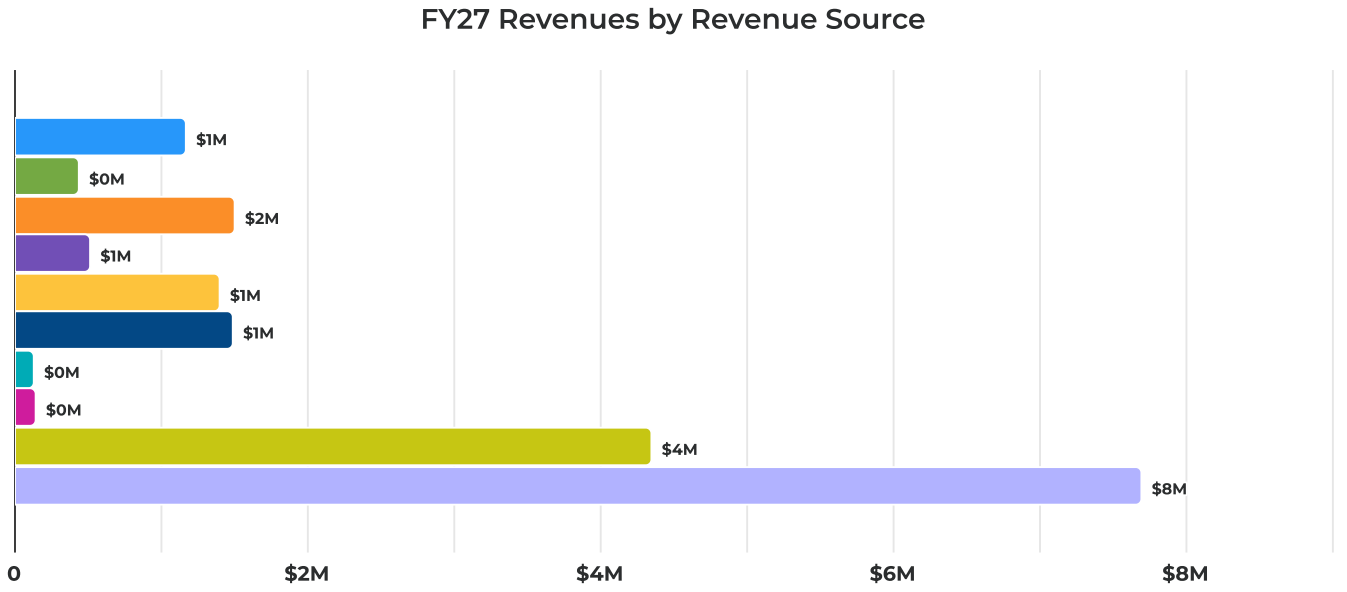
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	$7,058,448	$6,260,965	$6,260,965	$5,732,344	-8.44%
Revenues					
Total Revenues	$15,053,223	$17,677,332	$17,277,068	$18,867,298	6.73%
Expenditures					
Total Expenditures	$16,678,280	$17,931,363	$17,805,689	$18,867,298	5.22%
Total Revenues Less Expenditures	-$1,625,057	-$254,031	-$528,621	-	-100.00%
Ending Fund Balance	$5,433,391	$6,006,934	$5,732,344	$5,732,344	-4.57%

Ending fund balances are based on revenues and expenditures recorded in the City's financial system and may not reflect year-end audit adjustments. Accordingly, these amounts may not tie to the subsequent year's beginning fund balances, which are based on audited financial statements.

Revenues by Revenue Source



Charges for Services	**$1,171,000**	6.21%
Fines & Forfeitures	**$440,500**	2.33%
Franchise Tax	**$1,506,301**	7.98%
Interest	**$520,000**	2.76%
Intergovernmental	**$1,400,200**	7.42%
Licenses and Permits	**$1,492,800**	7.91%
Other Revenues	**$133,100**	0.71%
Other Taxes	**$150,000**	0.80%
Property Taxes	**$4,356,384**	23.09%
Sales Tax	**$7,697,013**	40.80%

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Property Taxes	$3,559,181	$4,059,134	$3,652,869	$4,356,384	7.32%
Sales Tax	$5,719,321	$7,260,542	$7,335,703	$7,697,013	6.01%
Franchise Tax	$1,273,462	$1,506,301	$1,389,846	$1,506,301	-
Other Taxes	$153,364	$150,000	$122,093	$150,000	-
Licenses and Permits	$1,742,831	$1,384,395	$1,746,880	$1,492,800	7.83%
Charges for Services	$425,795	$1,146,100	$698,000	$1,171,000	2.17%
Intergovernmental	$739,454	$968,460	$1,211,300	$1,400,200	44.58%
Fines & Forfeitures	$523,690	$400,300	$504,500	$440,500	10.04%
Interest	$564,654	$500,000	$469,000	$520,000	4.00%
Other Revenues	$351,471	$302,100	$146,877	$133,100	-55.94%
Total Revenues	**$15,053,223**	**$17,677,332**	**$17,277,068**	**$18,867,298**	**6.73%**

Expenditures by Object

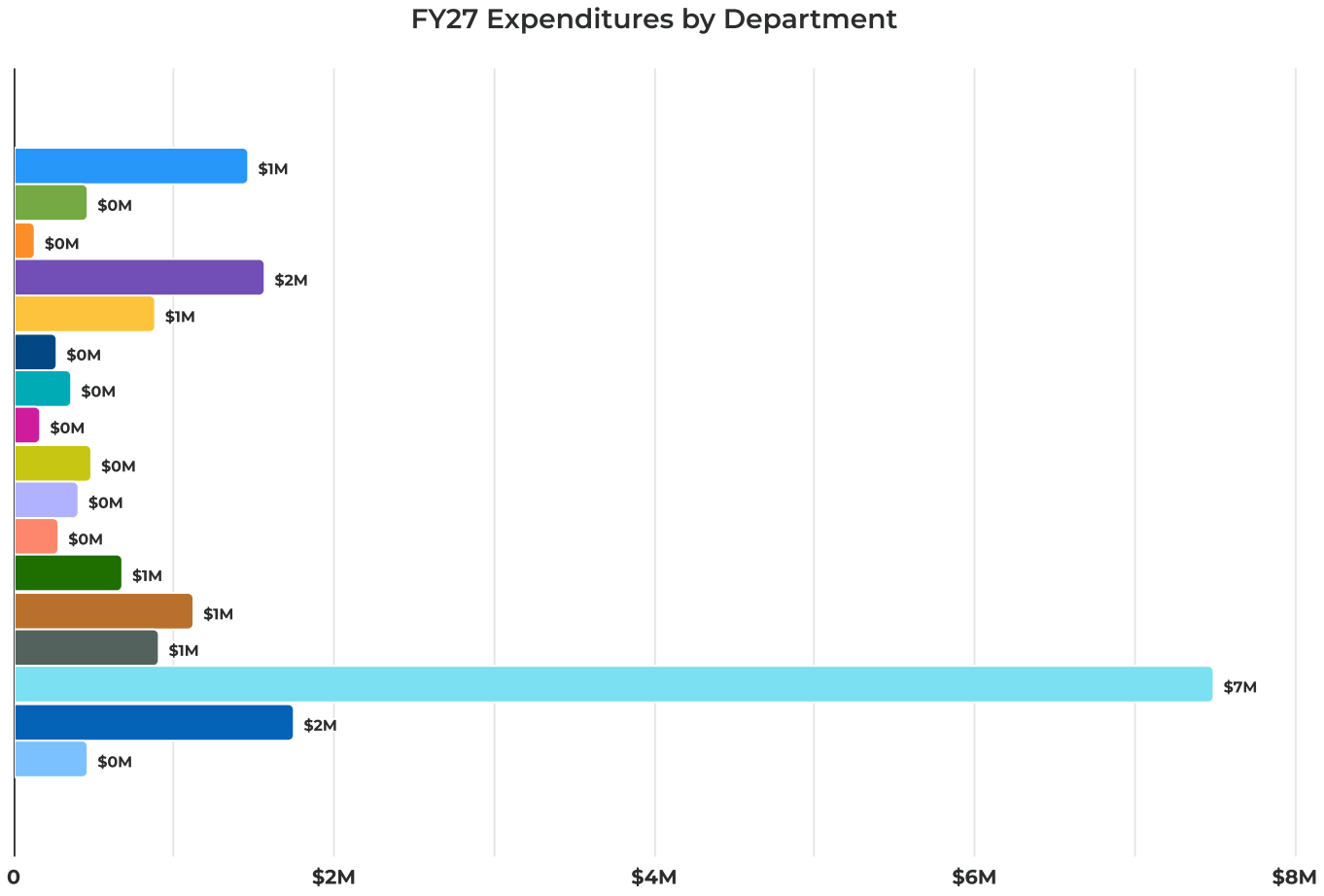
Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Salaries And Wages	$7,179,721	$7,591,245	$7,729,400	$8,133,036	7.14%
Employee Benefits	$2,886,158	$3,161,735	$2,987,600	$3,278,618	3.70%
Fica And Medicare	$569,716	$587,836	$610,900	$649,709	10.53%
Books, Subscript & Memberships	$87,804	$68,767	$44,861	$43,580	-36.63%
Public Notices	$13,854	$11,700	$8,566	$2,366	-79.78%
Travel	$29,285	$71,679	$71,370	$66,106	-7.78%
Office Supplies	$14,156	$18,450	$18,700	$17,625	-4.47%
Utilities	$57,744	$63,800	$72,504	$81,959	28.46%
Telephone	$47,153	$50,371	$51,121	$76,153	51.18%
Prof. & Technical Services	$7,310	-	-	-	-
Meals	$28,192	$20,920	$28,883	$30,150	44.12%
Election Costs	$248	$35,000	$44,330	-	-100.00%
Insurance	$191,456	$208,180	$219,780	$241,770	16.14%
Miscellaneous	$41,337	$62,400	$58,600	$38,000	-39.10%
Equipment	$297,366	$316,809	$280,056	$303,720	-4.13%
Capital Equipment	$85,888	$42,620	$37,250	$84,694	98.72%
Internal Service Charge - Fleet	$1,247,357	$1,083,830	$1,149,810	$1,593,385	47.01%
Internal Service Charge - It	-	-	-	$56,600	-
Internal Service Charge - Admin	-	$68,300	$68,300	$112,500	64.71%
Discretionary Funds	$112,122	$40,000	$69,000	$50,000	25.00%
Overtime	$458,559	$276,369	$448,525	$357,955	29.52%
Books, Subscript & Membership	$14,490	$21,452	$21,452	$23,500	9.55%
Equip. Maintenance	$959	$1,100	$1,100	$1,100	-
Professional Services	$1,565,775	$1,825,445	$1,836,429	$2,007,328	9.96%
Building	$4,653	$8,000	$6,300	$7,000	-12.50%
Equip. Supplies & Maintenance	$47,178	$66,091	$76,948	$68,132	3.09%
Buildings & Grounds Supplies	$480	-	-	-	-
Training	$28,391	$42,699	$46,030	$54,210	26.96%
Court Appt. Attny & Translator	$32,237	$37,000	$47,000	$47,000	27.03%
Special Supplies	$134,225	$260,200	$146,270	$222,630	-14.44%
Business Licensing	-	$450	-	-	-100.00%
City Manager Discretionary	$43,378	$30,000	$45,500	$28,500	-5.00%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Leadership Academy	$7,089	$7,000	$7,000	$7,000	-
Internal Service Offset	-$89,731	-$205,240	-$213,610	-$347,510	69.32%
Uniform Allowance	$52,411	$57,680	$56,680	$64,990	12.67%
Buildings & Grounds	$157,051	$81,000	$78,000	$81,000	-
Internal Service Charges - Fleet	$5,309	$5,800	$5,800	$9,240	59.31%
Books, Subscriptions & Memberships	$4,404	$4,850	$3,250	$4,350	-10.31%
Equipment, Supplies & Maintenance	$9,351	$7,240	$7,240	$4,600	-36.46%
Recruiting	$4,601	$3,010	$5,132	$4,682	55.55%
Equipment Repair & Supplies	$556	$1,200	$1,200	$1,300	8.33%
Gasoline	$5,501	$5,550	$6,950	$8,775	58.11%
Farmers Market	$41,892	$38,000	$38,000	$38,000	-
Unemployment	$303	-	-	-	-
Lease Equipment	-	-	$31,440	$31,440	-
Liquor Law Enforcement	$30,817	$29,000	$29,000	$29,000	-
Travel & Training	$52,333	$57,700	$57,700	$61,900	7.28%
Office Supplies & Special Supplies	$37,261	$41,200	$40,000	$41,200	-
Firearms	$30,152	$28,010	$28,010	$76,526	173.21%
Utilities & Telephone	$82,296	$77,474	$89,492	$107,032	38.15%
Gasoline & Oil	$144,482	$131,680	$136,480	$137,785	4.64%
Legal	$17,239	$25,000	$25,000	$25,000	-
Cert, Vips, Crossing Guard	$2,259	$4,500	$4,500	$6,000	33.33%
Education	$11,105	$24,320	$24,320	$30,310	24.63%
Byrne Grant	$7,866	-	$10,460	-	-
Dispatch Fees	$14,350	$16,225	$16,225	$16,700	2.93%
Building - Dog Pound	$389	$1,000	$1,000	$1,000	-
Books, Subscriptions & Supplies	$1,804	$2,825	$2,800	$2,735	-3.19%
Street Lights	$69,018	$55,000	$55,000	$55,000	-
Curb & Gutter	$346	$6,000	$4,000	$6,000	-
Buildings And Grounds	$38,911	$64,200	$63,000	$113,200	76.32%
Public Notices	-	$200	-	$100	-50.00%
Building-Cemetery Expansion	$6,612	-	-	-	-
Contribution To Other Funds	$529,191	$1,082,490	$857,375	$464,957	-57.05%
Fuel	$35	-	-	-	-
Bank Fees	$167,735	$200,000	$101,660	$101,660	-49.17%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Abatement	$8,150	$6,000	$6,000	$6,000	-
Total Expenditures	**$16,678,280**	**$17,931,363**	**$17,805,689**	**$18,867,298**	**5.22%**

Expenditures by Department



Administrative	**$1,462,444**	7.75%
Animal Control	**$460,698**	2.44%
Building Department	**$1,564,588**	8.29%
Cemetery	**$883,253**	4.68%
Engineering	**$269,531**	1.43%
General Government Buildings	**$353,529**	1.87%
Information Technology	**$486,309**	2.58%
Judicial	**$399,403**	2.12%
Legislative	**$275,735**	1.46%
Midway Police Services	**$674,156**	3.57%
Parks	**$1,127,550**	5.98%
Planning Department	**$904,695**	4.80%
Police Department	**$7,497,619**	39.74%
Roads	**$1,745,756**	9.25%
Transfers	**$464,957**	2.46%

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Legislative	$324,220	$278,227	$323,404	$275,735	-0.90%
Judicial	$399,077	$411,106	$437,544	$399,403	-2.85%
Administrative	$1,437,255	$1,378,430	$1,443,939	$1,462,444	6.09%
General Government Buildings	$305,853	$245,233	$251,927	$353,529	44.16%
Attorney	$219,653	$208,574	$177,747	$127,163	-39.03%
Human Resources	$159,291	$124,435	$138,463	$169,913	36.55%
Information Technology	$327,880	$445,934	$425,499	$486,309	9.05%
Engineering	$289,759	$332,017	$290,714	$269,531	-18.82%
Building Department	$1,245,384	$1,424,080	$1,380,525	$1,564,588	9.87%
Planning Department	$741,721	$908,063	$867,335	$904,695	-0.37%
Animal Control	$382,880	$429,019	$414,927	$460,698	7.38%
Roads	$1,566,939	$1,653,836	$1,450,231	$1,745,756	5.56%
Parks	$877,305	$889,536	$971,367	$1,127,550	26.76%
Midway Police Services	$333,432	$444,272	$582,501	$674,156	51.74%
Cemetery	$657,339	$680,397	$686,498	$883,253	29.81%
Transfers	$529,191	$1,082,490	$857,375	$464,957	-57.05%
Police Department	$6,881,101	$6,995,711	$7,105,693	$7,497,619	7.17%
Total Expenditures	**$16,678,280**	**$17,931,363**	**$17,805,689**	**$18,867,298**	**5.22%**

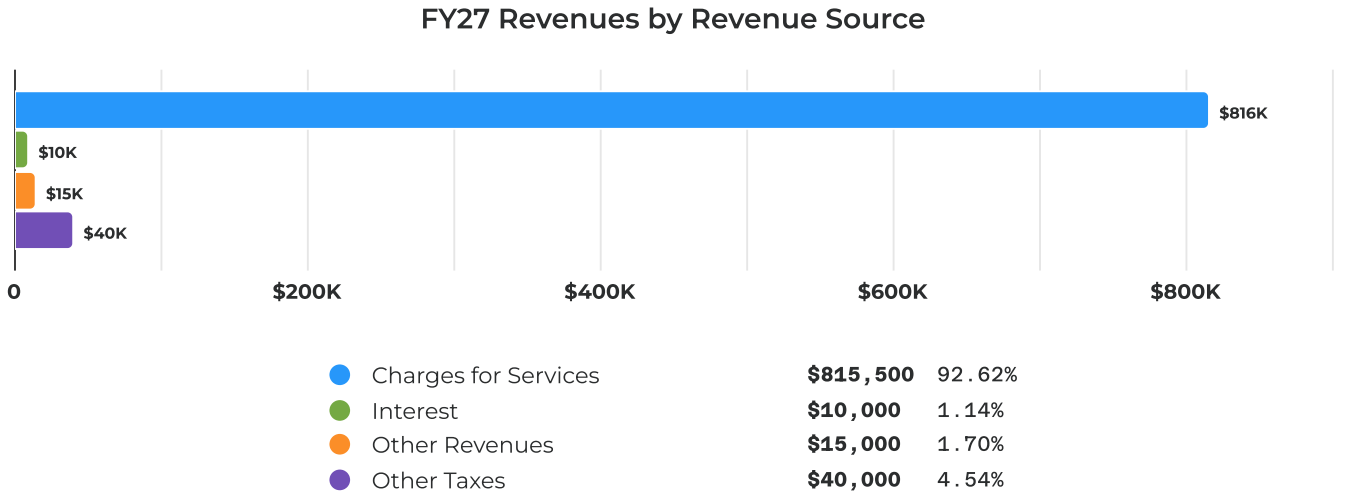
Airport Special Services Fund (21)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	**$167,176**	**$17,741**	**$17,741**	**$234,722**	**1,223.05%**
Revenues					
Total Revenues	**$774,912**	**$1,021,040**	**$1,156,000**	**$880,500**	**-13.76%**
Expenditures					
Total Expenditures	**$595,076**	**$950,611**	**$939,019**	**$1,081,828**	**13.80%**
Total Revenues Less Expenditures	**$179,836**	**$70,429**	**$216,981**	**-$201,328**	**-385.86%**
Ending Fund Balance	**$347,012**	**$88,170**	**$234,722**	**$33,394**	**-62.13%**

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Taxes	$28,793	$40,000	$40,000	$40,000	-
Charges for Services	$718,402	$942,040	$1,096,000	$815,500	-13.43%
Interest	$71	-	$5,000	$10,000	-
Other Revenues	$17,161	$39,000	$15,000	$15,000	-61.54%
Allocated Operational Costs & Contributions	$10,485	-	-	-	-

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Total Revenues	**$774,912**	**$1,021,040**	**$1,156,000**	**$880,500**	**-13.76%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Salaries And Wages	$157,626	$206,319	$224,000	$239,771	16.21%
Employee Benefits	$49,617	$47,759	$45,000	$79,513	66.49%
Fica And Medicare	$11,892	$15,184	$21,000	$18,720	23.28%
Travel	$4,728	$8,725	$3,500	$5,000	-42.69%
Office Supplies	$555	$2,500	$2,000	$2,000	-20.00%
Utilities	$9,827	$10,100	$15,030	$16,160	60.00%
Telephone	$2,066	$2,733	$1,773	$3,704	35.53%
Meals	$51	$200	$200	$500	150.00%
Insurance	$6,036	$6,550	$7,316	$8,050	22.90%
Equipment	$38,025	$35,360	$27,360	-	-100.00%
Internal Service Charge - Fleet	-	-	-	$36,550	-
Internal Service Charge - It	$5,373	$3,100	$3,100	$3,700	19.35%
Internal Service Charge - Admin	$5,184	$8,000	$8,420	$7,940	-0.75%
Professional Services	$98,862	$158,750	$118,850	$108,850	-31.43%
Building	$2,852	$3,000	$1,500	$1,500	-50.00%
Training	$1,975	$3,260	$2,000	$2,900	-11.04%
Special Supplies	$5,559	$9,000	$7,000	$8,000	-11.11%
Uniform Allowance	-	$600	$600	$600	-
Gasoline & Oil	$3,376	$4,500	$2,500	$3,500	-22.22%
Legal	$71,775	$85,000	$60,000	$65,000	-23.53%
Improv. Other Than Buildings	$7,585	$6,000	$6,000	$5,000	-16.67%
Books, Subscriptions &Dues	$495	$720	$720	$720	-
Public Noticing	$103	$275	$300	$300	9.09%
Equipment Maintenance	$10,605	$3,500	$3,500	$3,500	-
Transfer To General Fund - Indirect Salaries	$73,209	$90,095	$69,000	$85,071	-5.58%
Transfer To General Fund - Indirect Benefits	$27,700	$26,181	$23,000	$23,187	-11.43%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Transfer To Airport Capital Improvements	-	$213,200	$285,350	$352,092	65.15%
Total Expenditures	**$595,076**	**$950,611**	**$939,019**	**$1,081,828**	**13.80%**

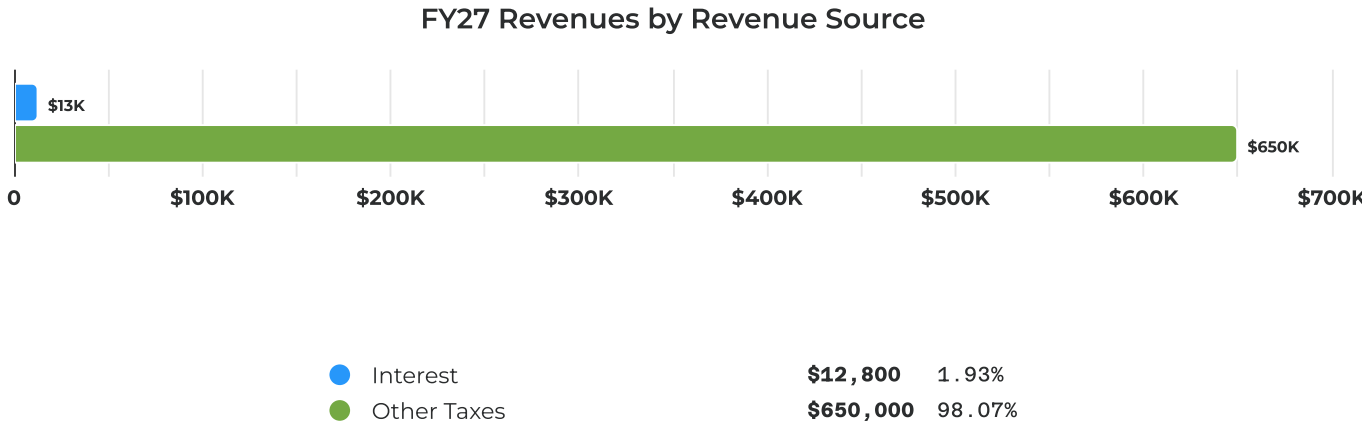
Trails, Arts and Parks Fund (23)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$581,688	$581,688	$743,838	27.88%
Revenues					
Total Revenues	$926,995	$1,610,000	$667,000	$662,800	-58.83%
Expenditures					
Total Expenditures	$209,008	$1,840,000	$504,850	$590,100	-67.93%
Total Revenues Less Expenditures	$717,987	-$230,000	$162,150	$72,700	-131.61%
Ending Fund Balance	$717,987	$351,688	$743,838	$816,538	132.18%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Taxes	$460,852	$600,000	$647,000	$650,000	8.33%
Interest	$21,206	$10,000	$20,000	$12,800	28.00%
Allocated Operational Costs & Contributions	$444,937	$1,000,000	-	-	-100.00%
Total Revenues	**$926,995**	**$1,610,000**	**$667,000**	**$662,800**	**-58.83%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Miscellaneous	$14,332	$1,310,000	-	-	-100.00%
Professional Services	-	$200,000	$245,100	$65,100	-67.45%
Improv. Other Than Buildings	$137,633	$270,000	$199,750	$460,000	70.37%
Art Grants	$57,043	$60,000	$60,000	$65,000	8.33%
Total Expenditures	**$209,008**	**$1,840,000**	**$504,850**	**$590,100**	**-67.93%**

Debt Service Fund (31)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$390,479	$390,479	$390,479	-
Revenues					
Total Revenues	$349,426	$1,701,608	$1,290,608	$1,291,359	-24.11%
Expenditures					
Total Expenditures	$1,291,710	$1,290,608	$1,290,608	$1,291,359	0.06%
Total Revenues Less Expenditures	-$942,284	$411,000	-	-	-100.00%
Ending Fund Balance	-$942,284	$801,479	$390,479	$390,479	-51.28%

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Revenues	$349,426	$1,701,608	$1,290,608	$1,291,359	-24.11%
Total Revenues	**$349,426**	**$1,701,608**	**$1,290,608**	**$1,291,359**	**-24.11%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Bond Principal	$1,042,104	$1,074,472	$1,074,472	$1,109,840	3.29%
Interest On Bonds	$249,606	$216,136	$216,136	$181,519	-16.02%
Total Expenditures	**$1,291,710**	**$1,290,608**	**$1,290,608**	**$1,291,359**	**0.06%**

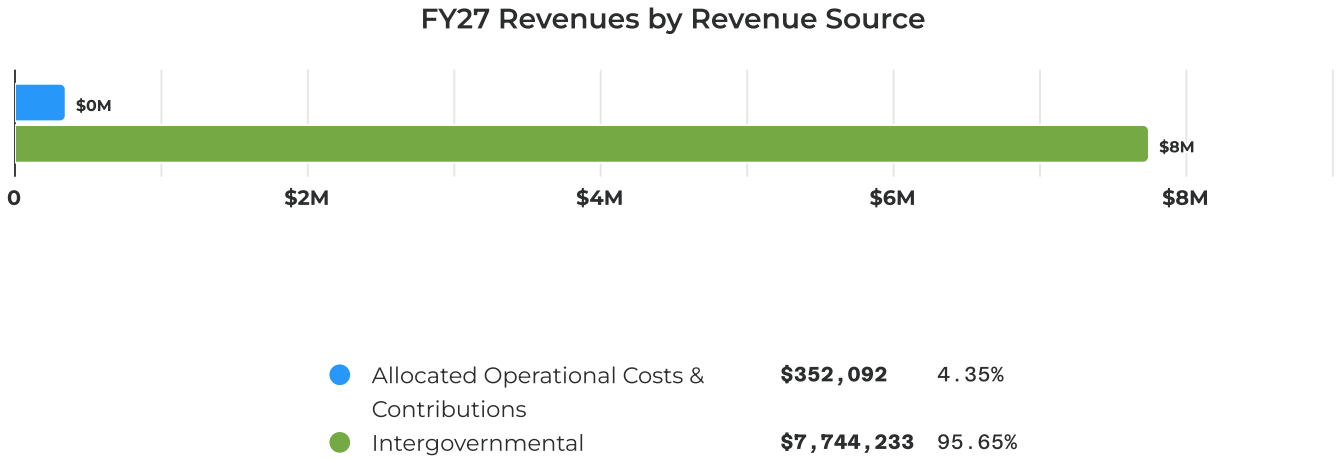
Capital Improvement Fund - Airport (41)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	-$149,597	-$149,597	$633	-100.42%
Revenues					
Total Revenues	$5,589,237	$7,367,578	$1,627,230	$8,096,325	9.89%
Expenditures					
Total Expenditures	$6,093,664	$7,116,124	$1,477,000	$8,096,325	13.77%
Total Revenues Less Expenditures	-$504,427	$251,454	$150,230	-	-100.00%
Ending Fund Balance	-$504,427	$101,857	$633	$633	-99.38%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Intergovernmental	$5,589,237	$6,902,926	$1,341,880	$7,744,233	12.19%
Allocated Operational Costs & Contributions	-	$213,200	$285,350	$352,092	65.15%
Allocated Operational Costs & Contributions from Surplus	-	$251,452	-	-	-100.00%
Total Revenues	**$5,589,237**	**$7,367,578**	**$1,627,230**	**$8,096,325**	**9.89%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Professional Services	$610	-	-	-	-
Capital Projects	$6,093,054	$7,116,124	$1,477,000	$8,096,325	13.77%
Total Expenditures	**$6,093,664**	**$7,116,124**	**$1,477,000**	**$8,096,325**	**13.77%**

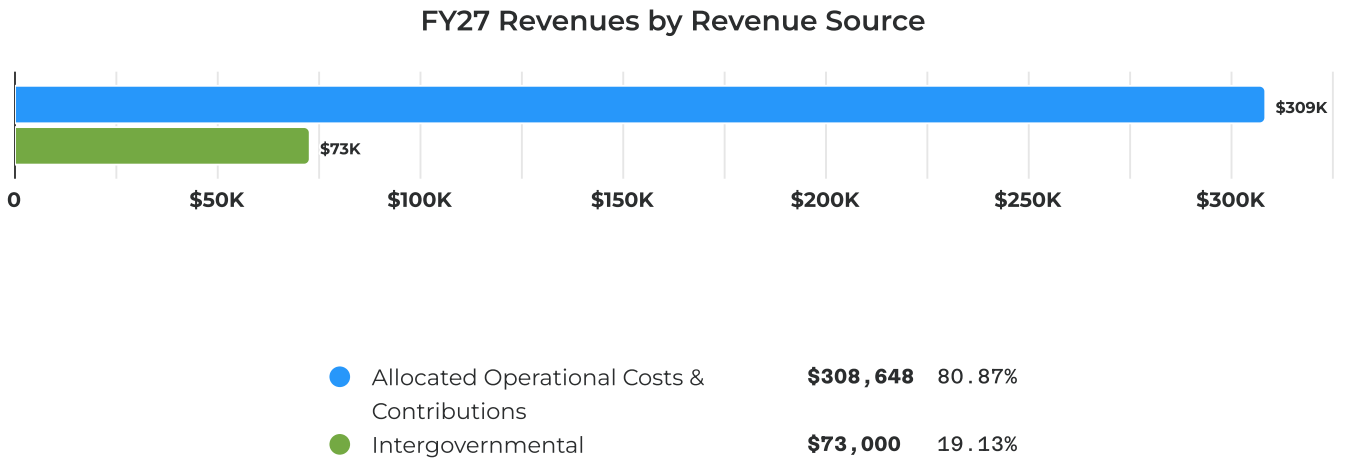
Capital Improvement Fund (42)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$603,860	$603,860	-	-100.00%
Revenues					
Total Revenues	$4,368,525	$515,000	$985,885	$381,648	-25.89%
Expenditures					
Total Expenditures	$6,917,627	$598,697	$1,589,745	$381,648	-36.25%
Total Revenues Less Expenditures	-$2,549,102	-$83,697	-$603,860	-	-100.00%
Ending Fund Balance	-$2,549,102	$520,163	-	-	-100.00%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Intergovernmental	-	-	-	$73,000	-
Other Revenues	$700,000	-	-	-	-
Allocated Operational Costs & Contributions	$3,668,525	$515,000	$985,885	$308,648	-40.07%
Total Revenues	**$4,368,525**	**$515,000**	**$985,885**	**$381,648**	**-25.89%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Professional Services	$23,348	-	$26,300	-	-
Transfer To Other Funds	$876,000	$164,697	$164,697	$164,697	-
Buildings & Land	$5,184,474	$70,000	$1,297,000	$143,951	105.64%
Improvements Other Than Buildi	$833,805	$364,000	$101,748	$73,000	-79.95%
Total Expenditures	**$6,917,627**	**$598,697**	**$1,589,745**	**$381,648**	**-36.25%**

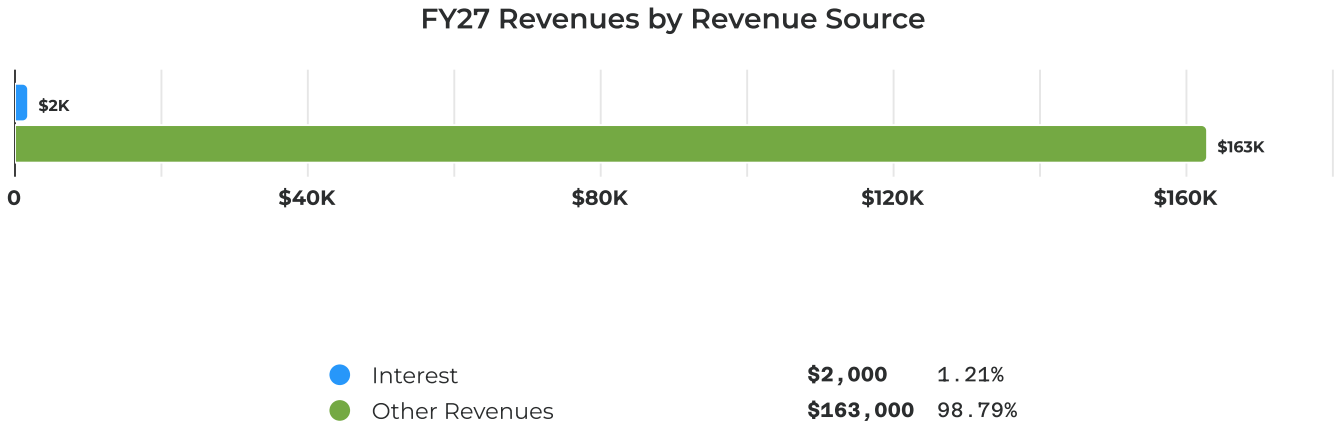
Public Safety Impact Fee Fund (43)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$14,144	$14,144	$16,144	14.14%
Revenues					
Total Revenues	$184,828	$133,886	$202,000	$165,000	23.24%
Expenditures					
Total Expenditures	$255,000	$165,000	$200,000	$165,000	-
Total Revenues Less Expenditures	-$70,172	-$31,114	$2,000	-	-100.00%
Ending Fund Balance	-$70,172	-$16,970	$16,144	$16,144	-195.13%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Interest	$5,108	$2,000	$2,000	$2,000	-
Other Revenues	$179,720	$131,886	$200,000	$163,000	23.59%
Total Revenues	**$184,828**	**$133,886**	**$202,000**	**$165,000**	**23.24%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Transfer To Debt Service - Principal	$255,000	$165,000	$200,000	$165,000	-
Total Expenditures	**$255,000**	**$165,000**	**$200,000**	**$165,000**	**-**

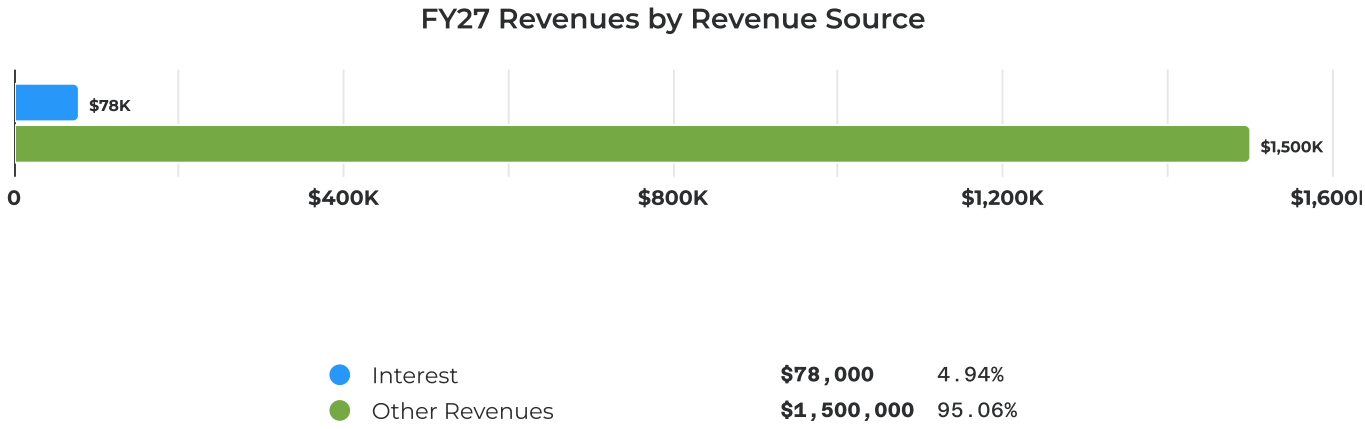
Capital Improvement Fund - Streets (46)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$3,056,385	$3,056,385	$2,678,719	-12.36%
Revenues					
Total Revenues	$1,076,571	$1,357,106	$2,115,000	$1,578,000	16.28%
Expenditures					
Total Expenditures	$961,949	$3,330,377	$2,392,666	$1,585,134	-52.40%
Total Revenues Less Expenditures	$114,622	-$1,973,271	-$277,666	-$7,134	-99.64%
Ending Fund Balance	$114,622	$1,083,114	$2,778,719	$2,671,586	146.66%

Revenues by Revenue Source



Interest	$78,000	4.94%
Other Revenues	$1,500,000	95.06%

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Interest	$123,102	$57,000	$100,000	$78,000	36.84%
Other Revenues	$953,469	$1,300,106	$2,015,000	$1,500,000	15.38%
Total Revenues	**$1,076,571**	**$1,357,106**	**$2,115,000**	**$1,578,000**	**16.28%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Improvements Other Than Buildi	$929,679	$3,312,711	$2,375,000	$1,567,500	-52.68%
Professional & Technical Servi	$11,613	-	-	-	-
Transfer To Debt Service - Principal	$16,763	$13,910	$13,910	$14,017	0.77%
Transfer To Debt Service - Interest	$3,894	$3,756	$3,756	$3,616	-3.72%
Total Expenditures	**$961,949**	**$3,330,377**	**$2,392,666**	**$1,585,134**	**-52.40%**

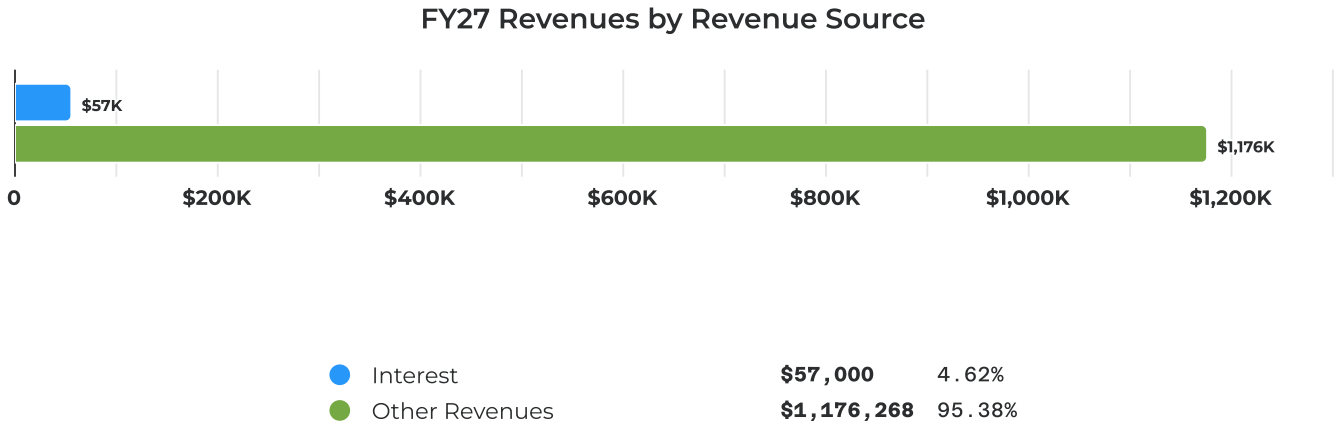
Capital Improvement Fund - Parks (47)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$1,104,425	$1,104,425	$2,804,425	153.93%
Revenues					
Total Revenues	$1,736,358	$1,277,315	$2,575,000	$1,233,268	-3.45%
Expenditures					
Total Expenditures	$4,364,406	$1,794,227	$380,000	$3,240,000	80.58%
Total Revenues Less Expenditures	-$2,628,048	-$516,912	$2,195,000	-$2,006,732	288.22%
Ending Fund Balance	-$2,628,048	$587,513	$3,299,425	$797,693	35.77%

Revenues by Revenue Source



Interest	$57,000	4.62%
Other Revenues	$1,176,268	95.38%

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Interest	$160,373	$86,000	$75,000	$57,000	-33.72%
Other Revenues	$1,575,985	$1,191,315	$2,500,000	$1,176,268	-1.26%
Total Revenues	**$1,736,358**	**$1,277,315**	**$2,575,000**	**$1,233,268**	**-3.45%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Transfer To Other Funds	$695,525	-	$250,000	-	-
Improvements Other Than Buildi	$3,632,238	$1,794,227	$130,000	$3,240,000	80.58%
Professional & Technical Servi	$36,643	-	-	-	-
Total Expenditures	**$4,364,406**	**$1,794,227**	**$380,000**	**$3,240,000**	**80.58%**

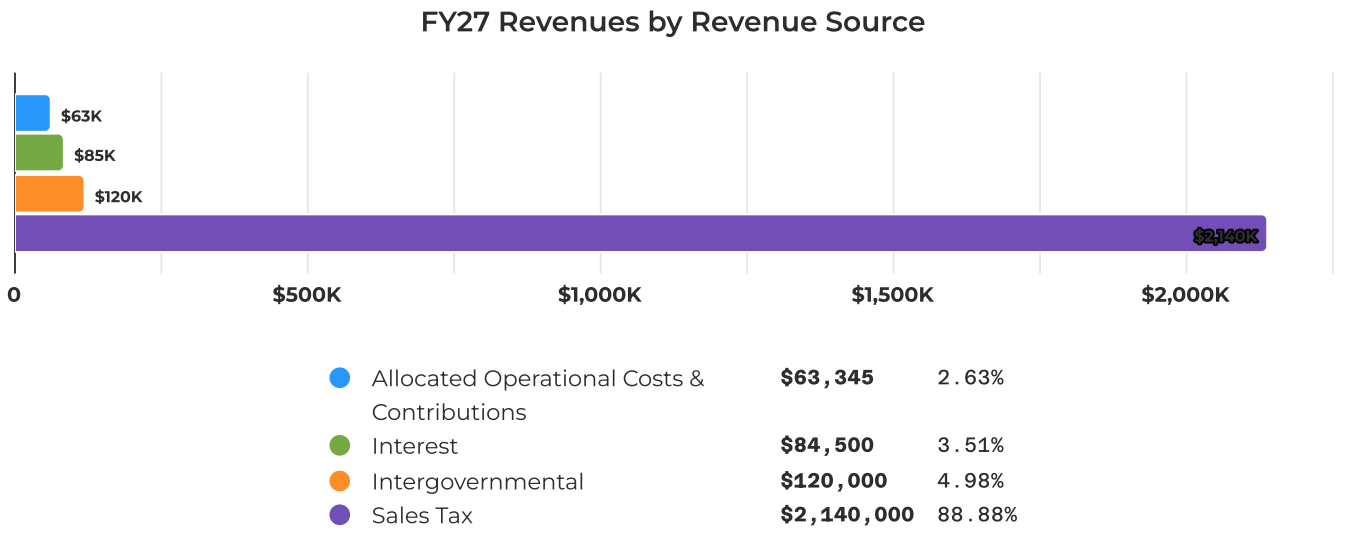
Capital Improvement Fund - Transportation Tax (48)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$3,998,733	$3,998,733	$4,993,759	24.88%
Revenues					
Total Revenues	$1,935,226	$2,273,345	$2,328,479	$2,407,845	5.92%
Expenditures					
Total Expenditures	$2,337,345	$2,953,542	$286,453	$4,986,416	68.83%
Total Revenues Less Expenditures	-$402,119	-$680,197	$2,042,026	-$2,578,571	279.09%
Ending Fund Balance	-$402,119	$3,318,536	$6,040,759	$2,415,188	-27.22%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Sales Tax	$1,792,497	$2,140,000	$2,140,000	$2,140,000	-
Intergovernmental	-	-	-	$120,000	-
Interest	$142,729	$70,000	$125,134	$84,500	20.71%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Allocated Operational Costs & Contributions	-	$63,345	$63,345	$63,345	-
Total Revenues	**$1,935,226**	**$2,273,345**	**$2,328,479**	**$2,407,845**	**5.92%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Road Maintenance/Construction	$1,837,345	$2,667,089	-	$4,699,000	76.18%
Transfer To Capital Projects (42)	$500,000	-	-	-	-
Transfer To Debt Service	-	$286,453	$286,453	$287,416	0.34%
Total Expenditures	**$2,337,345**	**$2,953,542**	**$286,453**	**$4,986,416**	**68.83%**

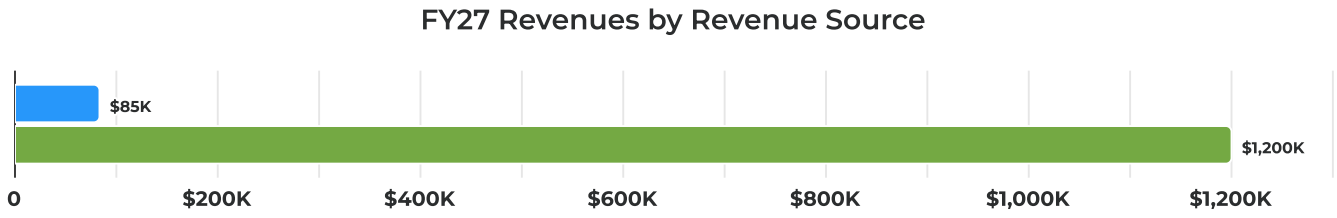
Capital Improvement Fund - Class C Road (49)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$2,497,363	$2,497,363	$3,109,563	24.51%
Revenues					
Total Revenues	$1,409,269	$1,294,000	$1,277,200	$1,285,000	-0.70%
Expenditures					
Total Expenditures	$1,674,560	$665,000	$665,000	$665,000	-
Total Revenues Less Expenditures	-$265,291	$629,000	$612,200	$620,000	-1.43%
Ending Fund Balance	-$265,291	$3,126,363	$3,109,563	$3,729,563	19.29%

Revenues by Revenue Source



Interest	**$85,000**	6.61%
Other Taxes	**$1,200,000**	93.39%

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Taxes	$1,262,801	$1,200,000	$1,200,000	$1,200,000	-
Interest	$146,468	$94,000	$77,200	$85,000	-9.57%
Total Revenues	**$1,409,269**	**$1,294,000**	**$1,277,200**	**$1,285,000**	**-0.70%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Prof. & Technical Services	$1,560	-	-	-	-
Transfer To Debt Service - Principal	-	$665,000	$665,000	$665,000	-
Transfer To Other Fund	$1,673,000	-	-	-	-
Total Expenditures	**$1,674,560**	**$665,000**	**$665,000**	**$665,000**	**-**

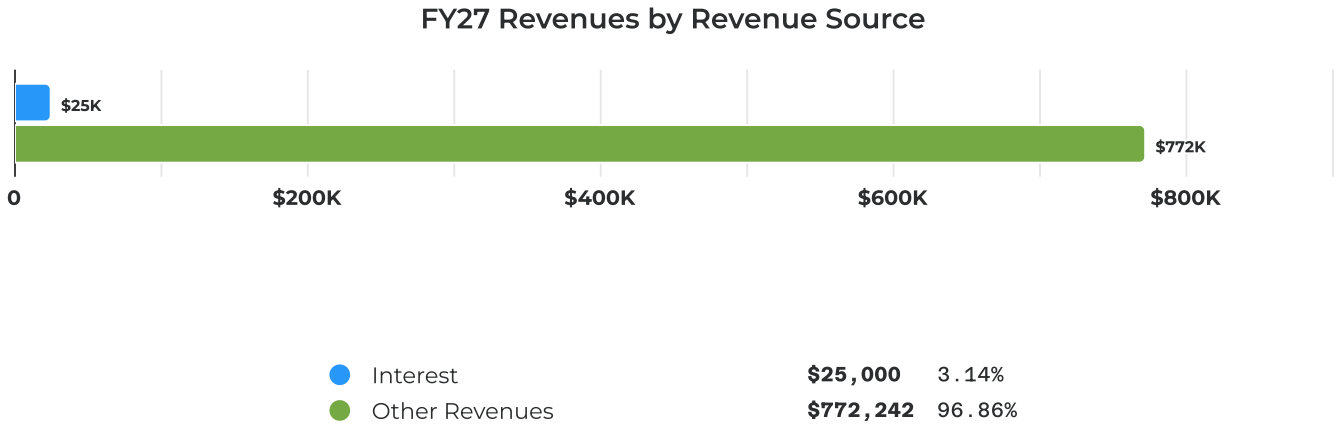
North Village Street Impact Fee Fund (50)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$713,654	$713,654	$744,654	4.34%
Revenues					
Total Revenues	$713,654	$374,750	$870,000	$797,242	112.74%
Expenditures					
Total Expenditures	-	$1,432,409	$839,000	$1,183,646	-17.37%
Total Revenues Less Expenditures	$713,654	-$1,057,659	$31,000	-$386,404	-63.47%
Ending Fund Balance	$713,654	-$344,005	$744,654	$358,250	-204.14%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Interest	$24,548	$15,000	$20,000	$25,000	66.67%
Other Revenues	$689,106	$359,750	$850,000	$772,242	114.66%
Total Revenues	**$713,654**	**$374,750**	**$870,000**	**$797,242**	**112.74%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Improv. Other Than Buildings	-	$1,432,409	$839,000	$1,183,646	-17.37%
Total Expenditures	**-**	**$1,432,409**	**$839,000**	**$1,183,646**	**-17.37%**

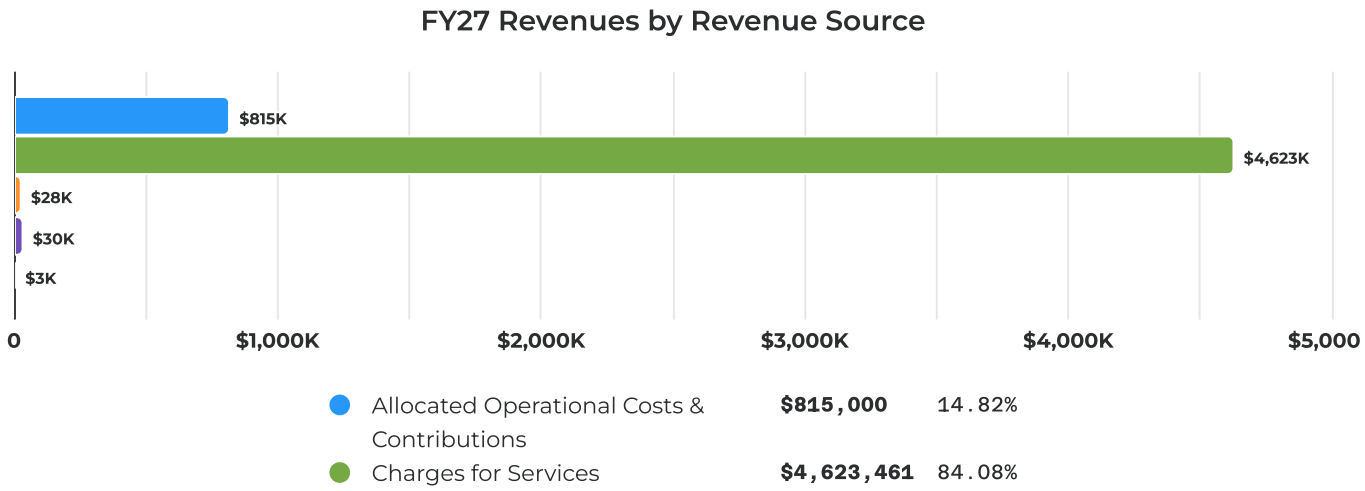
Culinary Water Operating Fund (51)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	-$1,798,544	-$1,798,544	$554,822	-130.85%
Revenues					
Total Revenues	$8,958,641	$4,254,550	$8,051,477	$5,498,961	29.25%
Expenditures					
Total Expenditures	$2,642,896	$6,578,596	$5,698,111	$5,595,224	-14.95%
Total Revenues Less Expenditures	$6,315,745	-$2,324,046	$2,353,366	-$96,263	-95.86%
Ending Fund Balance	$6,315,745	-$4,122,590	$554,822	$458,559	-111.12%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Charges for Services	$3,633,379	$4,083,550	$4,189,300	$4,623,461	13.22%
Fines & Forfeitures	$32,428	$28,000	$32,177	$28,000	-
Interest	$219,102	$140,000	$130,000	$29,500	-78.93%
Other Revenues	$3,054,211	$3,000	$3,000	$3,000	-
Allocated Operational Costs & Contributions	$2,019,521	-	$3,697,000	$815,000	-

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Total Revenues	**$8,958,641**	**$4,254,550**	**$8,051,477**	**$5,498,961**	**29.25%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Salaries And Wages	$605,587	$579,970	$583,000	$595,889	2.74%
Employee Benefits	$233,719	$216,326	$209,000	$229,625	6.15%
Fica And Medicare	$48,987	$41,163	$48,000	$50,583	22.89%
Books, Subscript & Memberships	$5,793	$6,000	$5,000	$6,673	11.22%
Public Notices	$8,726	$7,100	$7,100	$1,400	-80.28%
Travel	$2,461	$5,600	$4,500	$9,200	64.29%
Office Supplies	$1,456	$3,000	$3,000	$3,200	6.67%
Utilities	$152,503	$155,830	$173,047	$181,157	16.25%
Telephone	$16,929	$9,893	$14,393	$14,821	49.81%
Meals	$3,841	$2,000	$2,000	-	-100.00%
Insurance	$41,426	$44,840	$46,075	$50,685	13.04%
Miscellaneous	$864	-	-	$4,800	-
Equipment	$160,341	$112,250	$104,930	$42,105	-62.49%
Internal Service Charge - Fleet	-	-	-	$175,190	-
Internal Service Charge - Admin	$18,143	$21,380	$23,890	$22,810	6.69%
Overtime	$43,246	$39,952	$52,000	$28,438	-28.82%
Equip. Supplies & Maintenance	$2,795	$8,000	$6,000	$8,000	-
Training	$2,556	$9,660	$7,500	$10,760	11.39%
Special Supplies	$78,380	$100,000	$87,000	$100,000	-
Uniform Allowance	$7,029	$9,000	$8,500	$11,000	22.22%
Buildings & Grounds	$7,587	$10,500	$8,000	$9,500	-9.52%
Unemployment	$303	-	-	-	-
Gasoline & Oil	$19,840	$19,000	$16,000	$19,000	-
Improv. Other Than Buildings	$2,128	-	-	-	-
Transfer To Debt Service - Principal	$21,810	$604,980	$604,980	$612,150	1.19%
Interest Expense	$182,572	-	-	-	-
Paying Agents Fees	$38,238	-	-	-	-
Professional Services	$196,551	$117,358	$200,000	$154,698	31.82%
Internal Service Charge-It	$18,805	$18,600	$18,600	$43,900	136.02%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Transfer To Pressurized Irrigation (55)	-	-	$2,511,000	$815,000	-
Transfers - To General Fund Indirect Salaries	$374,111	$428,868	$412,000	$468,467	9.23%
Transfers - To General Fund Indirect Benefit	$127,178	$106,730	$142,000	$125,081	17.19%
Transfer - To Debt Service - Interest	$188,724	$364,596	$364,596	$357,091	-2.06%
Transfer - Culinary Water Capital (66)	-	$3,500,000	-	$1,408,000	-59.77%
Bank Fees	$30,267	$36,000	$36,000	$36,000	-
Total Expenditures	**$2,642,896**	**$6,578,596**	**$5,698,111**	**$5,595,224**	**-14.95%**

Culinary Water Capital Fund (66)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	**$3,551,816**	**$5,064,510**	**$5,064,510**	**$1,178,710**	**-76.73%**
Revenues					
Total Revenues	**$18,394**	**$3,500,000**	**-**	**$1,408,000**	**-59.77%**
Expenditures					
Total Expenditures	**$4,641,167**	**$5,796,000**	**$3,445,800**	**$1,873,000**	**-67.68%**
Total Revenues Less Expenditures	**-$4,622,773**	**-$2,296,000**	**-$3,445,800**	**-$465,000**	**-79.75%**
Ending Fund Balance	**-$1,070,957**	**$2,768,510**	**$1,618,710**	**$713,710**	**-74.22%**

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Revenues	$18,394	-	-	-	-
Allocated Operational Costs & Contributions	-	$3,500,000	-	$1,408,000	-59.77%
Total Revenues	**$18,394**	**$3,500,000**	**-**	**$1,408,000**	**-59.77%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Capital Equipment	-	$740,000	-	$100,000	-86.49%
Improv. Other Than Buildings	$4,641,167	$5,056,000	$2,259,800	$1,773,000	-64.93%
Contributions To Culinary Water Fund	-	-	$1,186,000	-	-
Total Expenditures	**$4,641,167**	**$5,796,000**	**$3,445,800**	**$1,873,000**	**-67.68%**

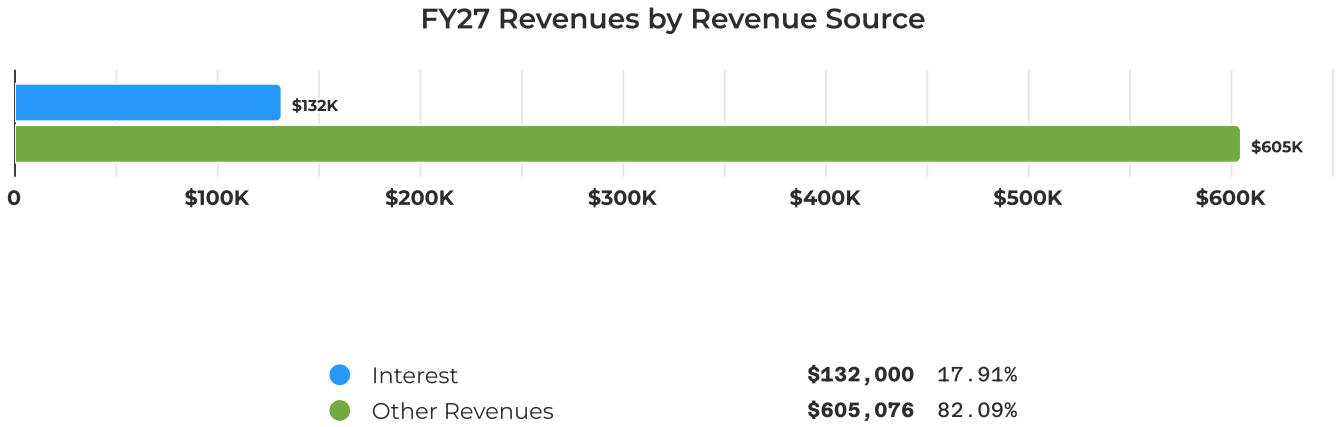
Culinary Water Impact Fee Fund (56)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$3,917,600	$3,917,600	$1,927,571	-50.80%
Revenues					
Total Revenues	$731,366	$866,903	$731,541	$737,076	-14.98%
Expenditures					
Total Expenditures	$2,747,746	$2,067,281	$2,721,570	$1,641,548	-20.59%
Total Revenues Less Expenditures	-$2,016,380	-$1,200,378	-$1,990,029	-$904,472	-24.65%
Ending Fund Balance	-$2,016,380	$2,717,222	$1,927,571	$1,023,099	-62.35%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Interest	$168,771	$147,000	$132,567	$132,000	-10.20%
Other Revenues	$562,595	$719,903	$598,974	$605,076	-15.95%
Total Revenues	**$731,366**	**$866,903**	**$731,541**	**$737,076**	**-14.98%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Transfer To Debt Service - Principal	$9,038	$9,110	$9,110	$9,180	0.77%
Transfer To Debt Service - Interest	$2,550	$2,460	$2,460	$2,368	-3.74%
Improvements Other Than Buildings	$716,637	$2,055,711	$199,000	$815,000	-60.35%
Contributions To Culinary Water Fund	$2,019,521	-	$2,511,000	$815,000	-
Total Expenditures	**$2,747,746**	**$2,067,281**	**$2,721,570**	**$1,641,548**	**-20.59%**

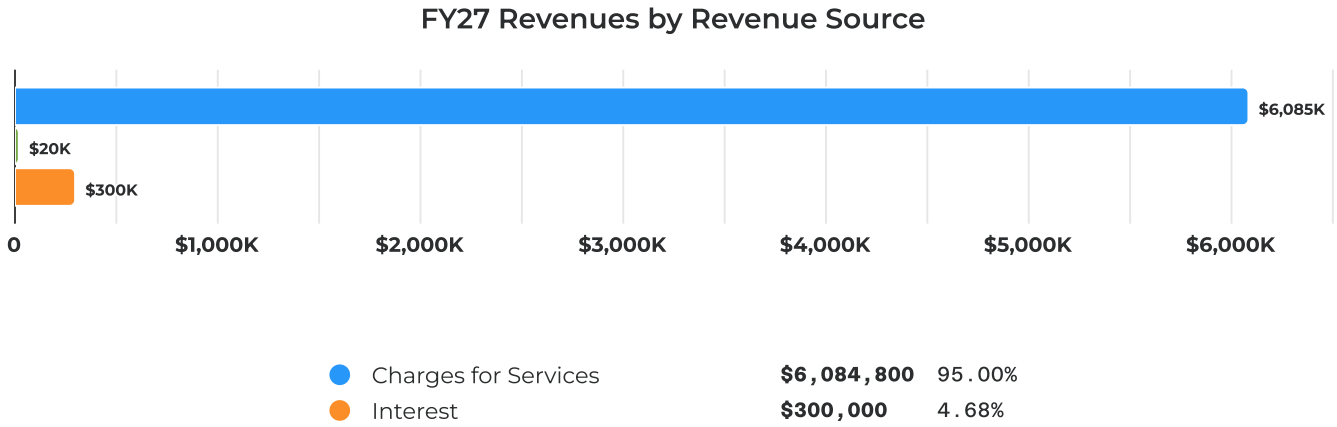
Sewer Operating Fund (52)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$3,106,287	$3,106,287	$529,749	-82.95%
Revenues					
Total Revenues	$12,478,638	$6,082,400	$6,375,786	$6,404,800	5.30%
Expenditures					
Total Expenditures	$4,333,377	$10,511,925	$8,952,324	$6,743,379	-35.85%
Total Revenues Less Expenditures	$8,145,261	-$4,429,525	-$2,576,538	-$338,579	-92.36%
Ending Fund Balance	$8,145,261	-$1,323,238	$529,749	$191,170	-114.45%

Revenues by Revenue Source



Charges for Services	$6,084,800	95.00%
Interest	$300,000	4.68%

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Charges for Services	$5,922,673	$5,616,400	$6,018,461	$6,084,800	8.34%
Fines & Forfeitures	$20,556	$26,000	$17,325	$20,000	-23.08%
Interest	$542,684	$440,000	$340,000	$300,000	-31.82%
Other Revenues	$5,900,000	-	-	-	-
Allocated Operational Costs & Contributions	$92,725	-	-	-	-
Total Revenues	**$12,478,638**	**$6,082,400**	**$6,375,786**	**$6,404,800**	**5.30%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Salaries And Wages	$401,413	$614,821	$560,000	$566,789	-7.81%
Employee Benefits	$135,332	$205,318	$191,000	$210,712	2.63%
Fica And Medicare	$31,266	$43,562	$43,000	$43,774	0.49%
Public Notices	$11,148	$7,000	$6,000	-	-100.00%
Travel	$3,076	$4,500	$3,800	$6,200	37.78%
Office Supplies	$1,591	$3,200	$3,100	$3,200	-
Utilities	$11,299	$13,480	$11,306	$14,186	5.24%
Telephone	$7,752	$6,733	$8,191	$9,809	45.69%
Meals	$4,753	$2,400	$2,400	$3,000	25.00%
Insurance	$45,175	$49,010	$48,175	$52,995	8.13%
Miscellaneous	$1,048	$1,007,150	$1,500	$6,000	-99.40%
Equipment	$150,729	$520,200	$503,300	$67,080	-87.10%
Internal Service Charge - Fleet	-	-	-	$246,860	-
Overtime	$13,877	$28,564	$9,000	$24,068	-15.74%
Professional Services	$30,429	$33,010	$33,000	$51,010	54.53%
Equip. Supplies & Maintenance	$12,364	$7,000	$5,000	$7,000	-
Training	$14,220	$14,250	$10,000	$13,525	-5.09%
Special Supplies	$3,812	$20,000	$16,000	$20,000	-
Uniform Allowance	$8,162	$10,000	$9,500	$10,000	-
Buildings & Grounds	$9,374	$10,500	$7,500	$10,500	-
Books, Subscriptions & Memberships	$2,004	$4,525	$4,000	$4,525	-
Gasoline & Oil	$21,745	$19,500	$16,500	$19,000	-2.56%
Transfer To Debt Service - Principal	$518,821	$642,109	$642,109	$653,419	1.76%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Transfer To Debt Service - Interest	$241,742	$419,250	$419,250	$434,201	3.57%
Interest Expense	$5,840	-	-	-	-
Debt Service Reserve Fund	-	$166,419	$166,419	-	-100.00%
Paying Agents Fees	$37,238	-	-	-	-
Internal Service - It	$13,432	$24,800	$24,800	$56,600	128.23%
Internal Service - Admin	$12,960	$28,170	$31,520	$29,980	6.43%
Operating Charges H.V.S.S.D.	$2,088,610	$2,076,260	$2,155,954	$2,159,800	4.02%
Transfers To General Fund - Indirect Salaries	$344,140	$392,877	$396,000	$435,438	10.83%
Transfers To General Fund - Indirect Benefits	$116,998	$98,318	$134,000	$118,507	20.53%
Transfer - Waste Water Capital (67)	-	$4,000,000	$3,451,000	$1,421,000	-64.47%
Bank Fees	$33,027	$39,000	$39,000	$44,200	13.33%
Total Expenditures	**$4,333,377**	**$10,511,925**	**$8,952,324**	**$6,743,379**	**-35.85%**

Sewer Capital Fund (67)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	**$6,494,238**	**$7,784,935**	**$7,784,935**	**$7,127,485**	**-8.45%**
Revenues					
Total Revenues	**$5,217**	**$4,000,000**	**$3,451,000**	**$1,421,000**	**-64.47%**
Expenditures					
Total Expenditures	**$7,004,876**	**$8,825,000**	**$4,108,450**	**$570,500**	**-93.54%**
Total Revenues Less Expenditures	**-$6,999,659**	**-$4,825,000**	**-$657,450**	**$850,500**	**-117.63%**
Ending Fund Balance	**-$505,421**	**$2,959,935**	**$7,127,485**	**$7,977,985**	**169.53%**

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Revenues	$5,217	-	-	-	-
Allocated Operational Costs & Contributions	-	$4,000,000	$3,451,000	$1,421,000	-64.47%
Total Revenues	**$5,217**	**$4,000,000**	**$3,451,000**	**$1,421,000**	**-64.47%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Improv. Other Than Buildings`	$7,004,876	$8,825,000	$4,108,450	$570,500	-93.54%
Total Expenditures	**$7,004,876**	**$8,825,000**	**$4,108,450**	**$570,500**	**-93.54%**

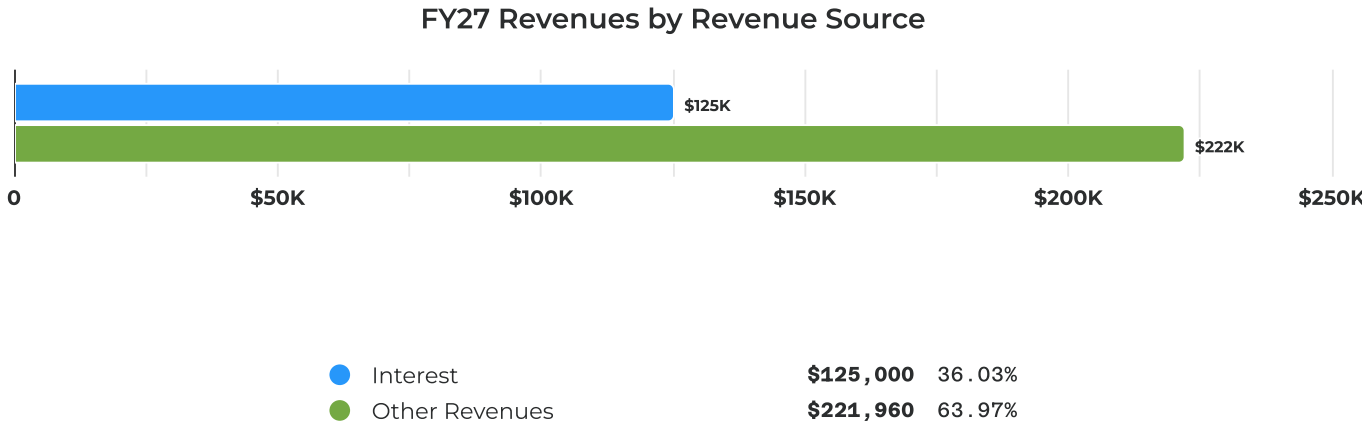
Sewer Impact Fee Fund (57)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$3,499,644	$3,499,644	$3,230,805	-7.68%
Revenues					
Total Revenues	$586,386	$480,288	$725,000	$346,960	-27.76%
Expenditures					
Total Expenditures	$103,832	$2,961,839	$598,839	$1,799,069	-39.26%
Total Revenues Less Expenditures	$482,554	-$2,481,551	$126,161	-$1,452,109	-41.48%
Ending Fund Balance	$482,554	$1,018,093	$3,625,805	$1,778,696	74.71%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Interest	$132,438	$116,000	$125,000	$125,000	7.76%
Other Revenues	$453,948	$364,288	$600,000	$221,960	-39.07%
Total Revenues	**$586,386**	**$480,288**	**$725,000**	**$346,960**	**-27.76%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Transfer To Debt Service - Principal	$8,663	$8,731	$8,731	$8,799	0.78%
Transfer To Debt Service - Interest	$2,444	$2,358	$2,358	$2,270	-3.73%
Improvements Other Than Buildings	-	$2,950,750	$587,750	$1,788,000	-39.41%
Contributions To Waste Water Fund	$92,725	-	-	-	-
Total Expenditures	**$103,832**	**$2,961,839**	**$598,839**	**$1,799,069**	**-39.26%**

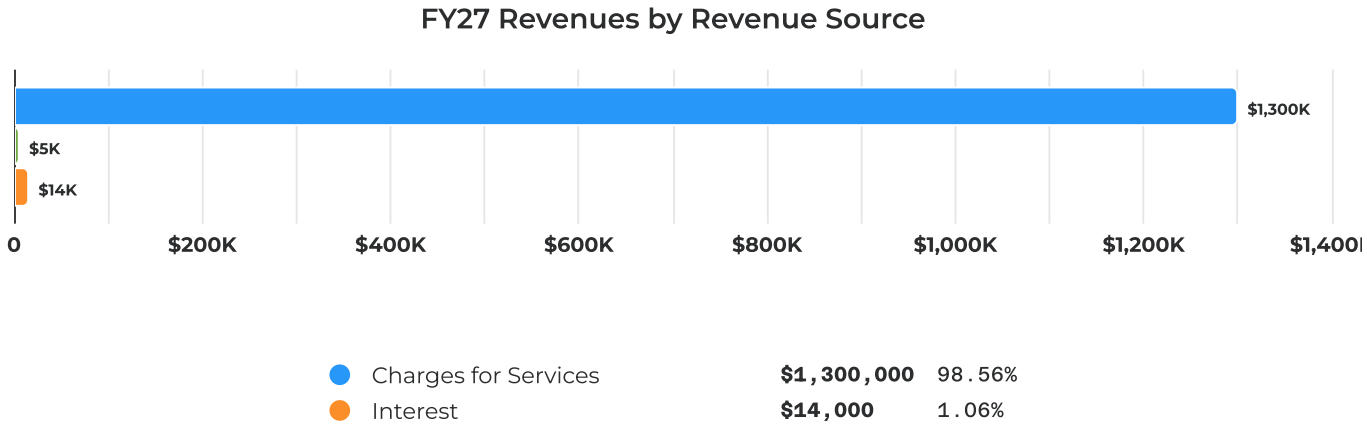
Storm Water Operating Fund (54)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$763,946	$763,946	$290,878	-61.92%
Revenues					
Total Revenues	$1,203,691	$1,164,482	$1,463,972	$1,319,000	13.27%
Expenditures					
Total Expenditures	$782,800	$1,393,764	$1,937,040	$1,416,043	1.60%
Total Revenues Less Expenditures	$420,891	-$229,282	-$473,068	-$97,043	-57.68%
Ending Fund Balance	$420,891	$534,664	$290,878	$193,835	-63.75%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Charges for Services	$1,177,402	$1,144,800	$1,438,120	$1,300,000	13.56%
Fines & Forfeitures	$5,985	$6,000	$4,836	$5,000	-16.67%
Interest	$20,304	$13,682	$21,016	$14,000	2.32%
Total Revenues	**$1,203,691**	**$1,164,482**	**$1,463,972**	**$1,319,000**	**13.27%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Salaries And Wages	$279,813	$451,003	$400,000	$409,443	-9.22%
Employee Benefits	$95,355	$143,967	$135,000	$153,342	6.51%
Fica And Medicare	$22,326	$27,274	$31,000	$30,466	11.70%
Books, Subscript & Memberships	$601	$875	$875	$855	-2.29%
Public Notices	$3,636	$2,100	$2,100	-	-100.00%
Travel	$1,025	$1,200	$1,000	$1,900	58.33%
Office Supplies	$506	$1,200	$1,100	$1,200	-
Utilities	$3,768	$4,510	$3,782	$4,752	5.37%
Telephone	$2,523	$2,891	$2,493	$4,324	49.57%
Prof. & Technical Services	$66,310	$137,170	$115,000	$146,670	6.93%
Meals	$1,620	$1,000	$1,000	-	-100.00%
Insurance	$8,565	$9,290	$9,510	$10,465	12.65%
Miscellaneous	$524	$291,121	-	$2,000	-99.31%
Equipment	$57,196	$35,840	$32,440	$16,727	-53.33%
Internal Service Charge - Fleet	-	-	-	$106,960	-
Internal Service Charge - It	$5,373	$9,300	$9,300	$39,000	319.35%
Internal Service Charge - Admin	$5,184	$10,490	$11,750	$11,010	4.96%
Overtime	$16,799	$20,059	$10,500	$15,952	-20.47%
Training	$1,771	$3,950	$2,500	$4,575	15.82%
Special Supplies	$8,075	$10,000	$8,000	$10,000	-
Uniform Allowance	$4,479	$6,000	$5,600	$6,195	3.25%
Buildings & Grounds	$3,125	$4,000	$3,500	$4,000	-
Gasoline & Oil	$5,258	$6,200	$3,800	$6,200	-
Equipment Maintenance	$500	$2,500	$2,000	$2,500	-
Transfer To Debt Service - Principal	$17,024	$17,157	$17,157	$17,290	0.78%
Transfer To Debt Service - Interest	$4,803	$4,633	$4,633	$4,461	-3.72%
Transfers To General Fund - Indirect Salaries	$106,276	$120,776	$110,000	$125,312	3.76%
Transfers To General Fund - Benefits	$36,021	$30,258	-	$31,444	3.92%
Transfer - Stormwater Capital (68)	-	$10,000	$984,000	$220,000	2,100.00%
Bank Fees	$24,344	$29,000	$29,000	$29,000	-
Total Expenditures	**$782,800**	**$1,393,764**	**$1,937,040**	**$1,416,043**	**1.60%**

Storm Water Capital Fund (68)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	-$225,460	-$225,460	$727,390	-422.62%
Revenues					
Total Revenues	$726	$10,000	$984,000	$220,000	2,100.00%
Expenditures					
Total Expenditures	$293,641	$5,000	$31,150	$177,500	3,450.00%
Total Revenues Less Expenditures	-$292,915	$5,000	$952,850	$42,500	750.00%
Ending Fund Balance	-$292,915	-$220,460	$727,390	$769,890	-449.22%

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Revenues	$726	-	-	-	-
Allocated Operational Costs & Contributions	-	$10,000	$984,000	$220,000	2,100.00%
Total Revenues	**$726**	**$10,000**	**$984,000**	**$220,000**	**2,100.00%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Improv. Other Than Buildings	$293,641	$5,000	$31,150	$177,500	3,450.00%
Total Expenditures	**$293,641**	**$5,000**	**$31,150**	**$177,500**	**3,450.00%**

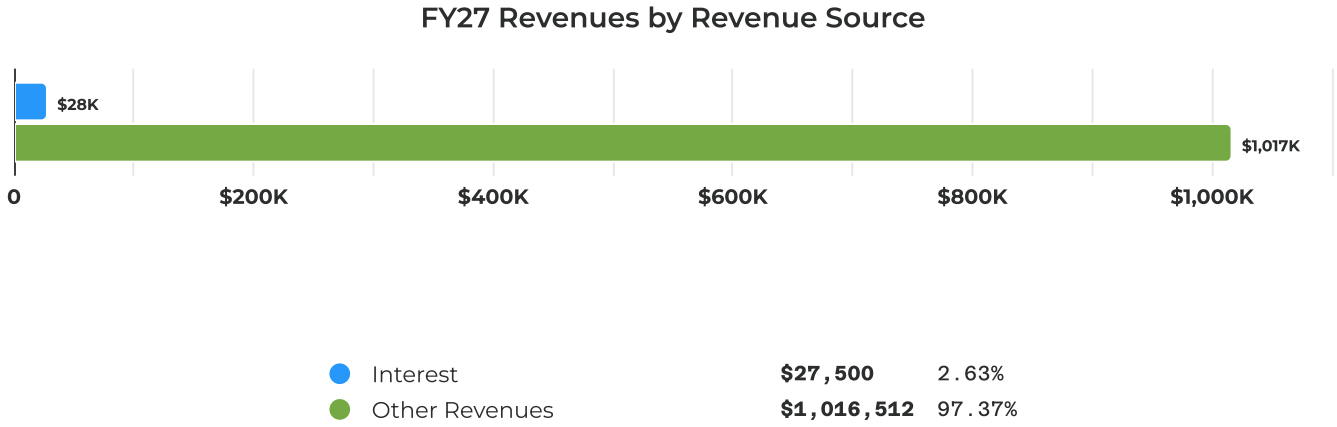
North Village Storm Water Impact Fee Fund (60)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$1,125,539	$1,125,539	$2,090,539	85.74%
Revenues					
Total Revenues	$884,545	$498,650	$965,000	$1,044,012	109.37%
Expenditures					
Total Expenditures	-	$1,957,666	-	$3,098,200	58.26%
Total Revenues Less Expenditures	$884,545	-$1,459,016	$965,000	-$2,054,188	40.79%
Ending Fund Balance	$884,545	-$333,477	$2,090,539	$36,351	-110.90%

Revenues by Revenue Source



Interest	$27,500	2.63%
Other Revenues	$1,016,512	97.37%

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Interest	$36,145	$25,000	$35,000	$27,500	10.00%
Other Revenues	$848,400	$473,650	$930,000	$1,016,512	114.61%
Total Revenues	**$884,545**	**$498,650**	**$965,000**	**$1,044,012**	**109.37%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Improv. Other Than Buildings	-	$1,957,666	-	$3,098,200	58.26%
Total Expenditures	**-**	**$1,957,666**	**-**	**$3,098,200**	**58.26%**

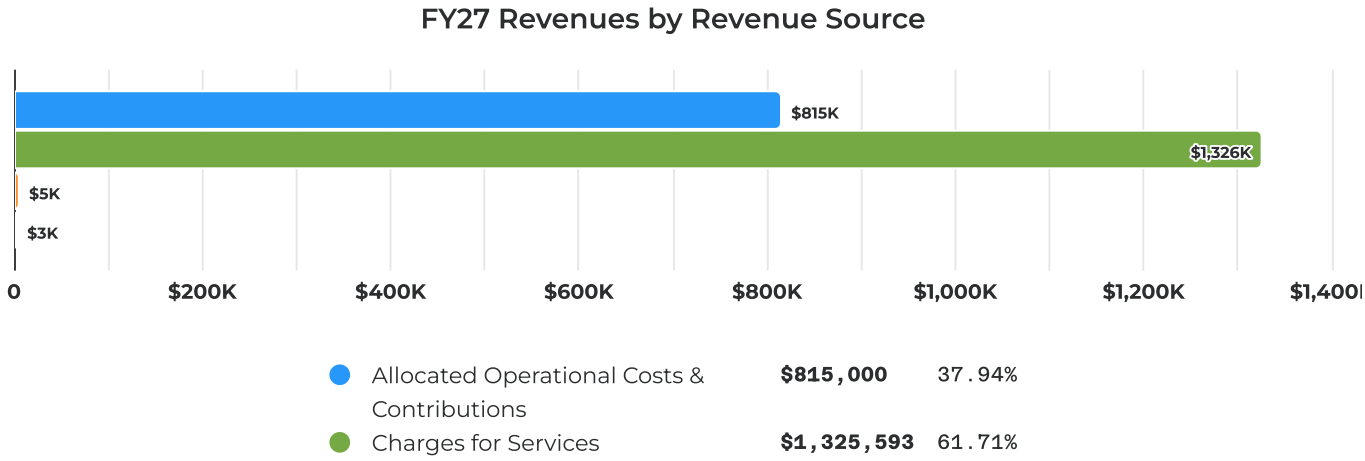
Pressurized Irrigation Operating Fund (55)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	-$897,966	-$897,966	$480,016	-153.46%
Revenues					
Total Revenues	$5,185,208	$3,385,900	$6,412,516	$2,148,093	-36.56%
Expenditures					
Total Expenditures	$904,200	$4,480,559	$5,034,534	$2,539,543	-43.32%
Total Revenues Less Expenditures	$4,281,008	-$1,094,659	$1,377,982	-$391,450	-64.24%
Ending Fund Balance	$4,281,008	-$1,992,625	$480,016	$88,566	-104.44%

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Charges for Services	$1,217,592	$1,322,900	$1,263,886	$1,325,593	0.20%
Intergovernmental	$1,433,425	$1,980,000	$2,536,982	-	-100.00%
Fines & Forfeitures	$7,041	$7,000	$5,865	$5,000	-28.57%
Interest	$132,678	$76,000	$94,783	$2,500	-96.71%
Other Revenues	$1,343,000	-	-	-	-
Allocated Operational Costs & Contributions	$1,051,472	-	$2,511,000	$815,000	-

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Total Revenues	**$5,185,208**	**$3,385,900**	**$6,412,516**	**$2,148,093**	**-36.56%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Salaries And Wages	$246,410	$233,520	$193,000	$231,272	-0.96%
Employee Benefits	$92,997	$85,548	$75,000	$85,635	0.10%
Fica And Medicare	$19,624	$16,036	$16,000	$18,581	15.87%
Books, Subscript & Memberships	$361	$605	$600	$606	0.17%
Public Notices	$2,181	$1,700	$1,000	$500	-70.59%
Travel	$615	$1,000	$800	$1,300	30.00%
Office Supplies	$355	$1,400	$1,400	$1,400	-
Utilities	$2,262	$2,730	$2,270	$2,860	4.76%
Telephone	$1,929	$1,617	$1,717	$2,145	32.65%
Meals	$1,020	$500	$500	$1,000	100.00%
Insurance	$102	$110	$105	$115	4.55%
Miscellaneous	$249	$351,475	-	$1,200	-99.66%
Equipment	$26,990	$12,800	$12,720	$6,676	-47.84%
Internal Service Charge - Fleet	-	-	-	$67,980	-
Overtime	$13,494	$16,004	$9,000	$10,379	-35.15%
Professional Services	$98,275	$67,402	$112,000	$75,380	11.84%
Equip. Supplies & Maintenance	$504	$2,000	$1,700	$2,000	-
Training	$588	$1,390	$1,390	$1,665	19.78%
Special Supplies	$13,937	$9,000	$8,500	$9,000	-
Uniform Allowance	$3,714	$5,000	$4,500	$5,059	1.18%
Buildings & Grounds	$1,963	$2,500	$2,300	$2,500	-
Gasoline & Oil	$4,235	$4,200	$3,200	$4,200	-
Transfer To Debt Service - Principal	$119,443	$334,169	$269,462	$272,482	-18.46%
Transfer To Debt Service - Interest	$85,171	$80,840	$80,840	$78,050	-3.45%
Paying Agents Fees	$35,976	-	-	-	-
Internal Service - Admin	$2,592	$6,900	$7,730	$7,270	5.36%
Internal Service - It Charge	$2,686	$6,200	$6,200	$12,800	106.45%
Contribution To General Fund -	$87,556	$99,885	$91,000	$103,642	3.76%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Indirect Salaries					
Contribution To General Fund - Indirect Benefits	$29,233	$24,428	$33,000	$25,247	3.35%
Transfer To Pressurized Irrigation Capital (69)	-	$3,100,000	$4,087,000	$1,497,000	-51.71%
Bank Fees	$9,738	$11,600	$11,600	$11,600	-
Total Expenditures	**$904,200**	**$4,480,559**	**$5,034,534**	**$2,539,543**	**-43.32%**

Pressurized Irrigation Capital Fund (69)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$2,738,029	$2,738,029	$1,135,329	-58.53%
Revenues					
Total Revenues	$436	$3,100,000	$4,087,000	$1,497,000	-51.71%
Expenditures					
Total Expenditures	$4,550,953	$4,082,999	$5,689,700	$1,343,500	-67.10%
Total Revenues Less Expenditures	-$4,550,517	-$982,999	-$1,602,700	$153,500	-115.62%
Ending Fund Balance	-$4,550,517	$1,755,030	$1,135,329	$1,288,829	-26.56%

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Revenues	$436	-	-	-	-
Allocated Operational Costs & Contributions	-	$3,100,000	$4,087,000	$1,497,000	-51.71%
Total Revenues	**$436**	**$3,100,000**	**$4,087,000**	**$1,497,000**	**-51.71%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Improv. Other Than Buildings	$4,550,953	$4,082,999	$5,689,700	$1,343,500	-67.10%
Total Expenditures	**$4,550,953**	**$4,082,999**	**$5,689,700**	**$1,343,500**	**-67.10%**

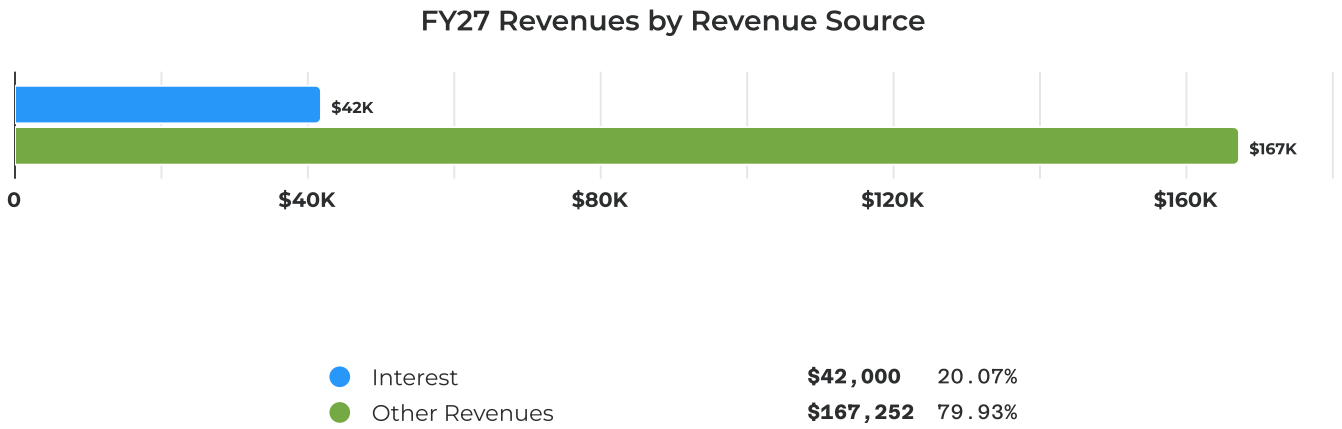
Pressurized Irrigation Impact Fee Fund (58)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$1,320,118	$1,320,118	$1,501,821	13.76%
Revenues					
Total Revenues	$221,279	$258,941	$208,000	$209,252	-19.19%
Expenditures					
Total Expenditures	$522,536	$381,597	$26,297	$572,293	49.97%
Total Revenues Less Expenditures	-$301,257	-$122,656	$181,703	-$363,041	195.98%
Ending Fund Balance	-$301,257	$1,197,462	$1,501,821	$1,138,780	-4.90%

Revenues by Revenue Source



Interest	$42,000	20.07%
Other Revenues	$167,252	79.93%

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Interest	$50,007	$42,000	$42,000	$42,000	-
Other Revenues	$171,272	$216,941	$166,000	$167,252	-22.90%
Total Revenues	**$221,279**	**$258,941**	**$208,000**	**$209,252**	**-19.19%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Transfer To Debt Service - Principal	$1,013	$1,021	$1,021	$1,028	0.69%
Transfer To Debt Service - Interest	$286	$276	$276	$265	-3.99%
Improvements Other Than Buildings	$262,571	$380,300	$25,000	$571,000	50.14%
Transfer to Pressurized Irrigation Oper. Fund	$258,666	-	-	-	-
Total Expenditures	**$522,536**	**$381,597**	**$26,297**	**$572,293**	**49.97%**

Internal Service Fund (61)

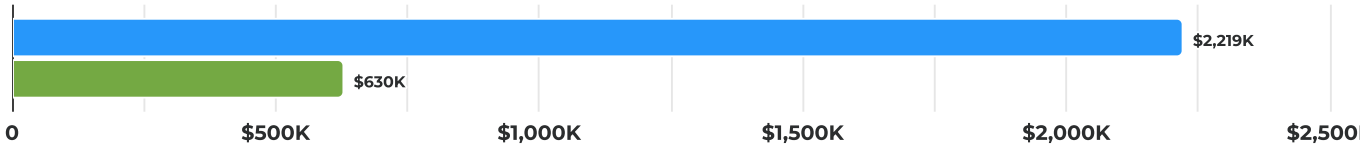
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$164,244	$164,244	-$552,908	-436.64%
Revenues					
Total Revenues	$1,925,556	$2,312,190	$2,093,186	$2,848,670	23.20%
Expenditures					
Total Expenditures	$2,514,549	$2,447,402	$2,810,338	$2,469,272	0.89%
Total Revenues Less Expenditures	-$588,993	-$135,212	-$717,152	$379,398	-380.60%
Ending Fund Balance	-$588,993	$29,032	-$552,908	-$173,510	-697.65%

Revenues by Revenue Source

FY27 Revenues by Revenue Source



Allocated Operational Costs & Contributions	**$2,218,670**	77.88%
Other Revenues	**$630,000**	22.12%

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Revenues	$337,576	$629,200	$284,762	$630,000	0.13%
Allocated Operational Costs & Contributions	$1,587,980	$1,682,990	$1,808,424	$2,218,670	31.83%
Total Revenues	**$1,925,556**	**$2,312,190**	**$2,093,186**	**$2,848,670**	**23.20%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Salaries And Wages	$203,281	$260,021	$335,000	$351,214	35.07%
Employee Benefits	$68,837	$100,361	$120,000	$134,354	33.87%
Fica And Medicare	$15,607	$21,357	$25,500	$27,236	27.53%
Books, Subscript & Memberships	$3,315	$13,800	$13,000	$13,800	-
Travel	-	$1,100	$500	$1,100	-
Office Supplies	-	-	-	$400	-
Telephone	$720	-	$938	$168	-
Meals	-	-	-	$200	-
Equipment	$36,146	$22,500	$15,500	$22,500	-
Overtime	$4,125	$18,201	$3,200	$14,241	-21.76%
Professional Services	$28,536	$2,000	$200	$2,000	-
Equip. Supplies & Maintenance	$217,118	$290,940	$277,000	$267,000	-8.23%
Training	$26	$6,300	$2,000	$6,300	-
Special Supplies	$3,108	-	-	-	-
Uniform Allowance	$4,844	$5,000	$4,500	$5,000	-
Gasoline & Oil	$1,077	-	-	-	-
Capital Purchases	$1,927,809	$1,705,822	$2,013,000	$1,623,759	-4.81%
Total Expenditures	**$2,514,549**	**$2,447,402**	**$2,810,338**	**$2,469,272**	**0.89%**

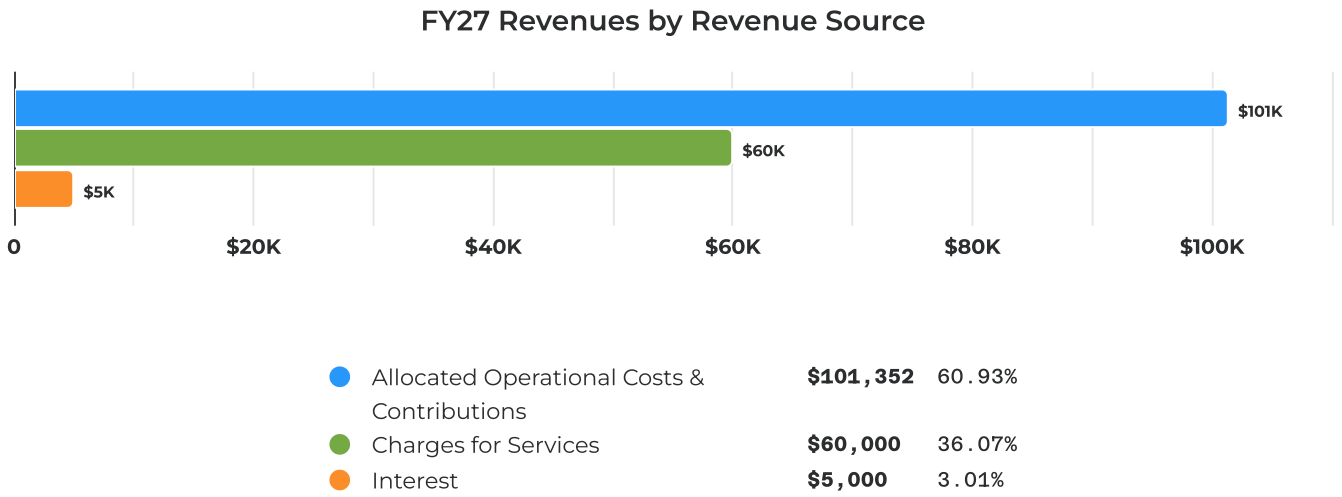
Perpetual Care Fund (71)

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Beginning Fund Balance	-	$36,102	$36,102	$240,602	566.45%
Revenues					
Total Revenues	$53,240	$198,352	$204,500	$166,352	-16.13%
Expenditures					
Total Expenditures	$800,000	-	-	-	-
Total Revenues Less Expenditures	-$746,760	$198,352	$204,500	$166,352	-16.13%
Ending Fund Balance	-$746,760	$234,454	$240,602	$406,954	73.58%

Revenues by Revenue Source



Allocated Operational Costs & Contributions	$101,352	60.93%
Charges for Services	$60,000	36.07%
Interest	$5,000	3.01%

Revenues by Revenue Source

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Charges for Services	$52,922	$60,000	$98,698	$60,000	-
Interest	$318	$37,000	$4,450	$5,000	-86.49%
Allocated Operational Costs & Contributions	-	$101,352	$101,352	$101,352	-
Total Revenues	**$53,240**	**$198,352**	**$204,500**	**$166,352**	**-16.13%**

Expenditures by Object

Expenditures by Object

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Contributions To Other Funds	$800,000	-	-	-	-
Total Expenditures	**$800,000**	**-**	**-**	**-**	**-**

Departments Summary

Organizational Structure

Authorized Positions by Department Summary

Department & Fund Relationship

Legislative Department (41)

Heber City operates under a Six-Member Council form of government, of which one member is the Mayor. The Mayor and Councilmembers are elected at large to serve four-year staggered terms. The Mayor serves as the chairperson of the Council and presides at all council meetings. The Mayor and City Council are the legislative and governing body of the City and have the duty to exercise and discharge all of the rights, powers, privileges and authority conferred upon them by State law and other laws of the City. The City Council convenes on the 1st and 3rd Tuesday of every month whereby they review and vote on the passage of all ordinances, resolutions, and other City business for the betterment of the community.

Department Responsibilities Legislative Department	
• **Provide executive leadership**	• **Enact law**
• **Vision, guidance, strategy, and long-range planning**	• **Intergovernmental relations and repre**
• **Policy setting**	• **Community engagement and citizen r**
• **Adoption of the city budget**	• **Economic development business enga**

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Legislative	$324,220	$278,227	$323,404	$275,735	-0.90%
SALARIES AND WAGES	$157,426	$157,868	$160,000	$173,668	10.01%
EMPLOYEE BENEFITS	$146	$306	-	$630	105.57%
FICA AND MEDICARE	$12,043	$12,224	$12,300	$13,432	9.89%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$18,444	$19,000	$19,000	$19,000	-
TRAVEL	$3,427	$3,500	$3,500	$3,500	-
OFFICE SUPPLIES	$18	$200	$550	$200	-
UTILITIES	$926	-	-	-	-
TELEPHONE	$2,592	$3,829	$2,729	$5,180	35.28%
PROF. & TECHNICAL SERVICES	$7,310	-	-	-	-
MEALS	$5,451	$2,500	$8,000	$6,000	140.00%
ELECTION COSTS	$248	$35,000	$44,330	-	-100.00%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
INSURANCE	$2,578	$2,800	$2,840	$3,125	11.61%
MISCELLANEOUS	$1,155	$1,000	$1,000	$1,000	-
EQUIPMENT	$334	-	$155	-	-
DISCRETIONARY FUNDS	$112,122	$40,000	$69,000	$50,000	25.00%
Total Expenditures	**$324,220**	**$278,227**	**$323,404**	**$275,735**	**-0.90%**

Judicial Department (42)

The Judicial Department oversees the administration of the Heber City Justice Court, ensuring public access to court services and records. It manages the adjudication of misdemeanors, infractions, and traffic cases, as well as case processing and daily court operations. The department also provides support to defendants, victims, and attorneys, promoting an efficient and fair judicial process.

Department Responsibilities Judicial Department	
• **Administration of Heber City Justice Court**	• **Public access to court service**
• **Adjudication of misdemeanors, infractions, and traffic cases**	• **Support for defendants, victim**
• **Case processing and court operations**	

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Judicial	$399,077	$411,106	$437,544	$399,403	-2.85%
SALARIES AND WAGES	$273,940	$268,842	$291,000	$246,089	-8.46%
OVERTIME	$737	$650	$1,000	$264	-59.33%
EMPLOYEE BENEFITS	$70,220	$71,006	$73,000	$68,394	-3.68%
FICA AND MEDICARE	$20,606	$20,739	$22,000	$18,879	-8.97%
BOOKS, SUBSCRIPT & MEMBERSHIP	$78	$500	$500	$400	-20.00%
TRAVEL	$1,364	$1,750	$1,750	$1,750	-
OFFICE SUPPLIES	$2,798	$3,000	$3,000	$2,000	-33.33%
EQUIP. MAINTENANCE	$959	$1,100	$1,100	$1,100	-
UTILITIES	$12,987	$12,910	$13,562	$14,382	11.40%
TELEPHONE	$682	$439	$439	$1,460	232.57%
PROFESSIONAL SERVICES	$4,130	-	-	-	-
COURT APPT. ATTNY & TRANSLATOR	$171	-	-	-	-
INSURANCE	$1,719	$1,870	$1,893	$2,085	11.50%
MISCELLANEOUS	$8,656	$8,500	$8,500	$8,500	-

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
BUILDING	$30	-	-	-	-
INTERNAL SERVICE CHARGE - ADMIN	-	$19,800	$19,800	$34,100	72.22%
Total Expenditures	**$399,077**	**$411,106**	**$437,544**	**$399,403**	**-2.85%**

Administrative Department (43)

The Administrative Department includes both the City Manager's Office and the Finance Office.

The City Manager's Office is the principal liaison between City Council, city departments, and Heber City citizens, which includes conducting City Council meetings; recommending adoption of measures and ordinances; and directing their enforcement. The City Manager's Office is responsible for the executive leadership, direction, oversight, and overall management of the organization. The City Manager's Office also works with intergovernmental partners to prudently and resourcefully preserve and deliver services to our community. Within the City Manager's Office is the City's Recorder who maintains, protects city records, and provides a transparent and historical accounting of City business. The City Manager's Office also provides information to residents about current City services, programs, and events.

Department Responsibilities City Manager's Office	
• **Provide leadership and management**	• **Liaison between the City Council and**
• **Recommend and implement policies**	• **Maintain, protect, and report municip**
• **Provides strategy, guidance, and philosophy**	• **Public information and citizen relatio**
• **Provides oversight and long-range planning**	• **Intergovernmental relations and affai**

The Finance Department is responsible for the preparation, development, and monitoring of the City's annual budget. The department strives to promote fiscal responsibility within the city by providing guidance in planning, analyzing, administering and monitoring the city's budget. Additionally, the Finance Department, which consists of treasury, accounts receivable, accounts payable, utility billing and business licensing, is responsible for maintaining financial records, preparing monthly and annual financial statements. We strive to provide exceptional support to the City Departments, the City Manager's Office, and City Council by providing accurate and timely reporting, analysis, and research to assist in management decision-making.

Department Responsibilities Finance Department	
• **Development of the Annual Budget**	• **Accounts payable**
• **Budget monitoring and compliance**	• **Accounts receivable**
• **Financial analysis and support**	• **Utility billing**
• **Financial reporting**	• **Business licensing**

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Administrative	$1,437,255	$1,378,430	$1,443,939	$1,462,444	6.09%
SALARIES AND WAGES	$455,076	$479,994	$526,500	$567,107	18.15%
OVERTIME	$9,862	$5,680	$7,400	$9,914	74.55%
EMPLOYEE BENEFITS	$136,488	$144,375	$150,500	$177,564	22.99%
FICA AND MEDICARE	$33,999	$37,878	$39,000	$45,324	19.66%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$59,194	$6,000	$6,000	$6,100	1.67%
PUBLIC NOTICES	$2,698	$3,500	$200	$200	-94.29%
TRAVEL	$6,801	$9,200	$12,420	$18,770	104.02%
OFFICE SUPPLIES	$3,030	$4,000	$4,000	$4,000	-
EQUIP. SUPPLIES & MAINTENANCE	$6,346	$5,000	$5,000	$5,000	-
BUILDINGS & GROUNDS SUPPLIES	$480	-	-	-	-
UTILITIES	$3,642	$18,350	$15,420	$19,480	6.16%
TELEPHONE	$3,804	$3,297	$3,277	$6,310	91.39%
GASOLINE	$29	$50	$50	$75	50.00%
PROFESSIONAL SERVICES	$426,112	$413,315	$509,000	$430,970	4.27%
TRAINING	$7,248	$9,200	$8,730	$10,990	19.46%
MEALS	$2,903	$2,720	$3,170	$3,200	17.65%
COURT APPT. ATTNY & TRANSLATOR	$32,066	$37,000	$47,000	$47,000	27.03%
SPECIAL SUPPLIES	$662	$1,500	$1,500	$1,500	-
BUSINESS LICENSING	-	$450	-	-	-100.00%
INSURANCE	$3,036	$3,290	$3,297	$3,630	10.33%
BANK FEES	$167,735	$200,000	$101,660	$101,660	-49.17%
MISCELLANEOUS	$13,415	$5,000	$5,000	$5,000	-
EQUIPMENT	$36,125	$4,690	$3,745	$4,440	-5.33%
INTERNAL SERVICE CHARGE - FLEET	$11,802	$880	$880	$3,420	288.43%
CITY MANAGER DISCRETIONARY	$43,378	$30,000	$45,500	$28,500	-5.00%
LEADERSHIP ACADEMY	$7,089	$7,000	$7,000	$7,000	-

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
INTERNAL SERVICE OFFSET	-$35,765	-$53,940	-$62,310	-$44,710	-17.11%
Total Expenditures	**$1,437,255**	**$1,378,430**	**$1,443,939**	**$1,462,444**	**6.09%**

General Government Buildings Department (44)

The General Government Buildings Department, under the direction of the Chief Building Inspector, is responsible for the maintenance, repair, and operation of City-owned facilities. The department ensures that City buildings are safe, functional, and well-maintained to support the delivery of public services. General Government Buildings staff coordinate facility maintenance, improvements, and custodial services to provide a clean, safe, and welcoming environment for employees and the public.

Department Responsibilities General Government Buildings Department	
• **Maintenance and repair of City facilities**	• **Building improvements and upgrade**
• **Facility operations and management**	• **Custodial services coordination**
• **Safety and accessibility compliance**	

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Government Buildings	$305,853	$245,233	$251,927	$353,529	44.16%
SALARIES AND WAGES	$70,214	$72,534	$74,000	$125,716	73.32%
OVERTIME	$1,981	$2,025	-	$3,032	49.70%
EMPLOYEE BENEFITS	$32,148	$33,246	$33,000	$66,635	100.43%
UNIFORM ALLOWANCE	$629	$630	$630	$650	3.17%
FICA AND MEDICARE	$5,367	$5,731	$5,700	$9,904	72.82%
TRAVEL	-	-	$500	$500	-
OFFICE SUPPLIES	-	$100	$100	$100	-
EQUIP. SUPPLIES & MAINTENANCE	$1,057	$1,500	$1,500	$1,500	-
BUILDINGS & GROUNDS	$147,724	$70,000	$70,000	$70,000	-
UTILITIES	$930	-	$8,670	$9,155	-
TELEPHONE	$1,044	$807	$507	$1,447	79.31%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
GASOLINE	$245	-	-	$1,500	-
PROFESSIONAL SERVICES	$20,103	$106,700	$102,500	$152,800	43.21%
TRAINING	-	$1,500	$1,500	$1,500	-
MEALS	-	-	-	$150	-
SPECIAL SUPPLIES	$36	$5,000	$5,000	$5,000	-
INSURANCE	$17,473	$18,960	$21,820	$24,000	26.58%
EQUIPMENT	$1,593	$3,000	$3,000	$3,000	-
INTERNAL SERVICE CHARGES - FLEET	$5,309	$5,800	$5,800	$9,240	59.31%
INTERNAL SERVICE OFFSET	-	-$82,300	-$82,300	-$132,300	60.75%
Total Expenditures	**$305,853**	**$245,233**	**$251,927**	**$353,529**	**44.16%**

Attorney Department (45)

The City Attorney's Office is responsible for prosecuting criminal cases in the Heber City Justice Court. The office promotes public safety by enforcing state laws and city ordinances through the fair and effective prosecution of misdemeanor and infraction cases. The City Attorney also provides legal support to the City Manager's Office, City Council, and City Departments as needed to ensure compliance with applicable laws and regulations.

Department Responsibilities Attorney Department	
• **Prosecution of misdemeanors and infractions**	• **Support for law enforcement inves**
• **Representation in Heber City Justice Court**	• **Legal advice to Departments**
• **Legal review and enforcement of city ordinances**	

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Attorney	$219,653	$208,574	$177,747	$127,163	-39.03%
SALARIES AND WAGES	$142,313	$146,488	$123,000	$89,245	-39.08%
OVERTIME	$4,165	-	-	-	-
EMPLOYEE BENEFITS	$53,211	$42,881	$37,500	$23,056	-46.23%
UNIFORM ALLOWANCE	-	$200	$200	-	-100.00%
FICA AND MEDICARE	$10,366	$10,798	$9,100	$6,846	-36.60%
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	$1,236	$750	$750	$750	-
PUBLIC NOTICES	-	$100	$100	-	-100.00%
TRAVEL	$2,929	$1,700	$1,700	$1,700	-
OFFICE SUPPLIES	$59	$250	$250	$250	-
EQUIPMENT, SUPPLIES & MAINTENANCE	$508	$900	$900	$850	-5.56%
UTILITIES	$1,443	-	-	-	-
TELEPHONE	$1,210	$1,107	$747	$967	-12.65%
FUEL	$35	-	-	-	-
PROFESSIONAL SERVICES	-	$500	$500	$1,000	100.00%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
TRAINING	$1,530	$1,800	$1,800	$1,500	-16.67%
MEALS	$391	$600	$600	$500	-16.67%
MISCELLANEOUS	-	$500	$600	$500	-
EQUIPMENT	$257	-	-	-	-
Total Expenditures	**$219,653**	**$208,574**	**$177,747**	**$127,163**	**-39.03%**

Human Resources Department (46)

The Human Resources Department supports Heber City's mission by fostering a workplace culture that attracts, develops, and retains a highly qualified workforce. Human Resources is committed to providing equitable and consistent guidance and support to City departments and employees. This includes ensuring compliance with employment laws and regulations, managing employee benefits and compensation, administering recruitment and hiring processes, and overseeing employee relations and workplace policies. Human Resources also leads professional development, training initiatives, and employee wellness efforts to promote a positive and productive work environment. Through collaboration and strategic planning, the Human Resources Department partners with leadership to align the City's workforce with organizational goals and community needs. The department also plays a key role in risk management and maintaining a safe and respectful workplace for all employees.

Department Responsibilities Human Resources Department	
• **Recruiting and onboarding**	• **Compliance with employment laws an**
• **Employee Benefits and compensation administration**	• **Risk management and workplace safe**
• **Training and professional development**	• **Performance management and evalua**
• **Employee relations and workplace policies**	• **HR data and personnel records manag**

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Human Resources	$159,291	$124,435	$138,463	$169,913	36.55%
SALARIES AND WAGES	$69,562	$66,053	$67,200	$67,507	2.20%
OVERTIME	$458	-	-	-	-
EMPLOYEE BENEFITS	$31,447	$27,853	$28,300	$28,147	1.05%
FICA AND MEDICARE	$5,176	$5,075	$5,150	$5,186	2.19%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$3,539	$964	$1,213	$5,372	457.33%
PUBLIC NOTICES	-	-	$166	$166	-
TRAVEL	-	$4,429	$1,850	$2,306	-47.94%
OFFICE SUPPLIES	$908	$600	$500	$525	-12.50%
EQUIPMENT, SUPPLIES & MAINTENANCE	$2,152	-	-	-	-
UTILITIES	$463	-	-	-	-

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
TELEPHONE	$669	$627	$627	$967	54.23%
PROFESSIONAL SERVICES	$21,560	$6,625	$12,600	$49,125	641.51%
TRAINING	$3,954	$399	$5,400	$3,800	852.38%
MEALS	$36	-	-	$400	-
RECRUITING	$4,601	$3,010	$5,132	$4,682	55.55%
SPECIAL SUPPLIES	$21,913	$15,800	$16,870	$16,230	2.72%
EQUIPMENT	$1,151	-	$455	-	-
INTERNAL SERVICE OFFSET	-$8,298	-$7,000	-$7,000	-$14,500	107.14%
Total Expenditures	**$159,291**	**$124,435**	**$138,463**	**$169,913**	**36.55%**

Information Technology Department (47)

The Information Technology (IT) Department is responsible for maintaining, securing, and advancing the City's technology infrastructure. The department promotes operational efficiency by supporting, planning, and implementing technology solutions. IT oversees network administration, cybersecurity, hardware and software support, telecommunications, and user training to ensure the City's systems are reliable and secure. We strive to provide exceptional service to City Departments, the City Manager's Office, and City Council by delivering timely technical support, strategic planning, and innovative solutions.

Department Responsibilities Information Technology Department	
• **Network administration and security**	• **Website and application support**
• **Hardware and software support**	• **Telecommunications management**
• **System maintenance and upgrades**	• **Technology planning and implementa**
• **Cybersecurity monitoring and response**	• **User training and support**

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Information Technology	$327,880	$445,934	$425,499	$486,309	9.05%
SALARIES AND WAGES	$55,835	$58,106	$60,700	$61,995	6.69%
EMPLOYEE BENEFITS	$8,036	$8,286	$8,300	$9,647	16.42%
FICA AND MEDICARE	$4,243	$4,463	$4,650	$4,761	6.67%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$555	$34,028	$10,148	$2,958	-91.31%
TRAVEL	-	$1,000	$1,000	-	-100.00%
OFFICE SUPPLIES	-	-	-	$100	-
EQUIPMENT, SUPPLIES & MAINTENANCE	$6,691	$6,340	$6,340	$3,750	-40.85%
UTILITIES	$363	-	-	-	-
TELEPHONE	$3,188	$11,807	$12,457	$18,427	56.07%
PROFESSIONAL SERVICES	$286,632	$309,795	$309,795	$463,171	49.51%
TRAINING	-	-	-	$200	-

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
SPECIAL SUPPLIES	$1,325	$4,000	$4,000	$3,000	-25.00%
MISCELLANEOUS	$58	-	-	-	-
EQUIPMENT	$6,622	$70,109	$70,109	$74,300	5.98%
INTERNAL SERVICE OFFSET	-$45,668	-$62,000	-$62,000	-$156,000	151.61%
Total Expenditures	**$327,880**	**$445,934**	**$425,499**	**$486,309**	**9.05%**

Engineering Department (49)

The Engineering Department is responsible for the planning, design, and review of the City's infrastructure projects. The department supports sustainable growth and quality development by ensuring public improvements meet City standards and regulatory requirements. Engineering oversees the design and construction of streets, water, sewer, storm water, pressurized irrigation and transportation systems, and provides technical support to other City Departments. We strive to provide exceptional service to the City Manager's Office, City Council, developers, and residents by delivering professional engineering guidance, project management, and long-range planning.

Department Responsibilities Engineering Department	
• Capital project planning and management	• Transportation planning and traffic anal
• Development review and inspections	• Engineering standards development an
• Infrastructure design and construction oversight	• Technical support to city departments a
• Utility system planning	

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Engineering	$289,759	$332,017	$290,714	$269,531	-18.82%
SALARIES AND WAGES	$160,198	$166,900	$143,000	$150,748	-9.68%
OVERTIME	$8	$33	$25	-	-100.00%
EMPLOYEE BENEFITS	$45,930	$48,138	$38,000	$42,543	-11.62%
FICA AND MEDICARE	$11,999	$12,798	$11,000	$11,541	-9.82%
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	$3,168	$4,100	$2,500	$3,600	-12.20%
PUBLIC NOTICES	$208	-	-	-	-
TRAVEL	$2,812	$5,050	$5,050	$6,080	20.40%
OFFICE SUPPLIES	$1,844	$2,300	$2,300	$2,400	4.35%
EQUIP. SUPPLIES & MAINTENANCE	$1,512	$1,000	$4,000	$1,900	90.00%
UTILITIES	$2,716	-	-	-	-
TELEPHONE	$4,161	$3,799	$2,839	$3,920	3.19%
PROFESSIONAL SERVICES	$39,616	$80,900	$75,000	$40,000	-50.56%
TRAINING	$1,860	$4,800	$4,800	$3,800	-20.83%
MEALS	$921	$1,200	$1,200	$2,000	66.67%
MISCELLANEOUS	$13	-	-	-	-

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
EQUIPMENT	$12,793	$1,000	$1,000	$1,000	-
Total Expenditures	**$289,759**	**$332,017**	**$290,714**	**$269,531**	**-18.82%**

Building Department (51)

The Building Department, under the direction of the Community Development Director, is responsible for ensuring that all construction within the City complies with adopted building codes and safety standards. The department promotes public health, safety, and welfare by reviewing plans, issuing permits, and conducting inspections for residential, commercial, and industrial projects. Building staff also assist residents, contractors, and developers by providing guidance on code requirements and construction standards. We strive to provide exceptional service to the City Manager's Office, City Council, and the public by delivering timely plan reviews, inspections, and code enforcement.

Department Responsibilities Building Department	
• **Building Plan Review**	• **Building code enforcement**
• **Permit issuance and tracking**	• **Compliance with state and loca regulations**
• **Construction inspections**	• **Coordination with developers, contractors, and residents**

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Building Department	$1,245,384	$1,424,080	$1,380,525	$1,564,588	9.87%
SALARIES AND WAGES	$575,844	$609,063	$731,000	$798,192	31.05%
OVERTIME	$262	$395	$700	-	-100.00%
EMPLOYEE BENEFITS	$194,078	$338,123	$241,000	$295,725	-12.54%
UNIFORM ALLOWANCE	$1,353	$2,000	$2,500	$3,000	50.00%
FICA AND MEDICARE	$43,432	$46,624	$55,000	$61,173	31.21%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$1,563	$1,200	$1,200	$1,200	-
TRAVEL	$2,294	$5,500	$5,500	$6,500	18.18%
OFFICE SUPPLIES	$763	$700	$700	$750	7.14%
EQUIPMENT REPAIR & SUPPLIES	$556	$1,200	$1,200	$1,300	8.33%
UTILITIES	$2,716	-	-	-	-
TELEPHONE	$5,786	$4,765	$5,715	$7,717	61.95%
GASOLINE	$4,870	$5,000	$6,400	$6,700	34.00%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
PROFESSIONAL SERVICES	$374,709	$380,000	$300,000	$320,000	-15.79%
TRAINING	$3,510	$7,400	$7,400	$8,000	8.11%
MEALS	$381	$800	$900	$1,000	25.00%
SPECIAL SUPPLIES	-	$900	$900	$900	-
INSURANCE	$5,798	$6,290	$6,290	$6,920	10.02%
EQUIPMENT	$3,741	$1,100	$1,100	$1,100	-
INTERNAL SERVICE CHARGE - FLEET	$23,728	$13,020	$13,020	$44,410	241.09%
Total Expenditures	**$1,245,384**	**$1,424,080**	**$1,380,525**	**$1,564,588**	**9.87%**

Planning Department (53)

The Planning Department, under the direction of the Community Development Director, is responsible for managing the City's growth and development in accordance with the General Plan and land use regulations. The department promotes a well-planned, sustainable community by reviewing development applications, processing zoning requests, and coordinating long-range planning efforts. Planning staff work closely with residents, developers, and City leaders to guide responsible land use and preserve the character of Heber City.

Department Responsibilities Planning Department	
• **General Plan and land use administration**	• **Long-range planning coordination**
• **Development application review**	• **Stakeholder collaboration**
• **Zoning and land use processing**	• **Sustainable growth and character preserva**

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Planning Department	$741,721	$908,063	$867,335	$904,695	-0.37%
SALARIES AND WAGES	$380,565	$431,197	$408,000	$450,744	4.53%
OVERTIME	$511	$5,166	$150	$163	-96.84%
EMPLOYEE BENEFITS	$131,852	$149,663	$140,000	$156,380	4.49%
UNIFORM ALLOWANCE	$57	$250	$250	$300	20.00%
FICA AND MEDICARE	$28,008	$33,051	$30,000	$34,531	4.48%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$1,956	$3,600	$3,600	$3,800	5.56%
PUBLIC NOTICES	$41	$2,000	$2,000	$2,000	-
TRAVEL	$4,302	$30,500	$30,500	$10,000	-67.21%
OFFICE SUPPLIES	$1,065	$2,000	$2,000	$2,000	-
EQUIP. SUPPLIES & MAINTENANCE	$2,539	$3,000	$3,000	$3,000	-
UTILITIES	$2,253	-	-	-	-
TELEPHONE	$2,911	$1,565	$2,485	$2,907	85.75%
GASOLINE	$357	$500	$500	$500	-

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
PROFESSIONAL SERVICES	$160,589	$220,750	$220,750	$220,750	-
TRAINING	$6,140	$7,400	$7,400	$8,000	8.11%
MEALS	$4,153	$4,000	$4,000	$4,000	-
SPECIAL SUPPLIES	$393	$5,000	$5,000	$1,000	-80.00%
INSURANCE	$4,536	$4,920	$4,200	$4,620	-6.10%
EQUIPMENT	$9,493	$3,500	$3,500	-	-100.00%
Total Expenditures	**$741,721**	**$908,063**	**$867,335**	**$904,695**	**-0.37%**

Police Department (54)

The Police Department is responsible for protecting life and property, maintaining public order, and enforcing local, state, and federal laws within Heber City. The department promotes public safety through community policing, crime prevention, and responsive law enforcement services. Police staff work closely with residents, businesses, and partner agencies to foster trust, reduce crime, and enhance the quality of life in the community.

Department Responsibilities Police Department	
• **Patrol and emergency response**	• **Community policing and outreach programs**
• **Criminal investigations**	• **Crime prevention and public education**
• **Traffic enforcement and accident investigation**	• **Support for special events and emergency n**

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Police Department	$6,881,101	$6,995,711	$7,105,693	$7,497,619	7.17%
SALARIES AND WAGES	$3,268,599	$3,473,284	$3,425,000	$3,483,033	0.28%
OVERTIME	$292,700	$200,373	$340,250	$251,851	25.69%
EMPLOYEE BENEFITS	$1,624,510	$1,669,316	$1,610,000	$1,687,637	1.10%
UNIFORM ALLOWANCE	$31,710	$32,200	$32,200	$34,040	5.71%
LIQUOR LAW ENFORCEMENT	$30,817	$29,000	$29,000	$29,000	-
FICA AND MEDICARE	$265,939	$276,087	$280,000	$286,055	3.61%
BOOKS, SUBSCRIPT & MEMBERSHIP	$14,412	$20,952	$20,952	$23,100	10.25%
TRAVEL & TRAINING	$46,302	$49,500	$49,500	$53,700	8.48%
OFFICE SUPPLIES & SPECIAL SUPPLIES	$33,447	$35,000	$35,000	$35,000	-
EQUIP. SUPPLIES & MAINTENANCE	$17,995	$16,475	$26,832	$22,232	34.94%
FIREARMS	$25,092	$27,010	$27,010	$76,526	183.32%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
UTILITIES & TELEPHONE	$72,953	$69,585	$79,543	$94,882	36.35%
GASOLINE & OIL	$93,857	$79,200	$84,000	$83,985	6.04%
LEGAL	$17,239	$25,000	$25,000	$25,000	-
PROFESSIONAL SERVICES	$165,917	$188,250	$185,684	$201,960	7.28%
CERT, VIPS, CROSSING GUARD	$2,259	$4,500	$4,500	$6,000	33.33%
MEALS	$7,726	$5,450	$7,000	$7,500	37.61%
EDUCATION	$10,226	$24,320	$24,320	$30,310	24.63%
GRANT EXPENDITURES	$7,866	-	$10,460	-	-
INSURANCE	$77,993	$85,300	$84,000	$92,400	8.32%
MISCELLANEOUS	$800	$5,000	$5,000	$5,000	-
ABATEMENT	$8,150	$6,000	$6,000	$6,000	-
BUILDING	$4,623	$8,000	$6,300	$7,000	-12.50%
EQUIPMENT	$98,709	$100,070	$81,692	$81,500	-18.56%
CAPITAL EQUIPMENT	$85,888	$42,620	$37,250	$84,694	98.72%
INTERNAL SERVICE CHARGE - FLEET	$575,372	$488,020	$554,000	$728,715	49.32%
INTERNAL SERVICE CHARGE - ADMIN	-	$35,200	$35,200	$60,500	71.88%
Total Expenditures	**$6,881,101**	**$6,995,711**	**$7,105,693**	**$7,497,619**	**7.17%**

Animal Control Department (55)

The Animal Control Department, under the direction of the Chief of Police, is responsible for enforcing animal-related ordinances, promoting public safety, and protecting the welfare of animals within Heber City. The department responds to animal-related incidents, investigates complaints, and provides education to the community. Animal Control staff work closely with residents to ensure responsible pet ownership and to address public health and safety concerns.

Department Responsibilities Animal Control Department	
• **Enforcement of animal ordinances**	• **Animal capture, care and shelter coordinatio**
• **Response to animal-related incidents**	

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Animal Control	$382,880	$429,019	$414,927	$460,698	7.38%
SALARIES AND WAGES	$216,675	$248,099	$241,000	$262,816	5.93%
OVERTIME	$4,560	$5,100	$3,500	$887	-82.61%
EMPLOYEE BENEFITS	$64,983	$74,365	$72,000	$80,453	8.19%
UNIFORM ALLOWANCE	$2,266	$3,000	$3,000	$3,000	-
FICA AND MEDICARE	$16,699	$14,691	$18,500	$20,247	37.81%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$1,669	$3,200	$2,500	$3,000	-6.25%
TRAVEL & TRAINING	$6,031	$5,000	$5,000	$5,000	-
OFFICE SUPPLIES & SPECIAL SUPPLIES	$3,021	$6,200	$5,000	$6,200	-
EQUIP. SUPPLIES & MAINTENANCE	$2,060	$3,000	$3,000	$3,000	-
UTILITIES & TELEPHONE	$9,343	$7,889	$8,499	$10,650	35.00%
GASOLINE & OIL	$7,202	$6,500	$6,500	$6,500	-
PROFESSIONAL SERVICES	$4,084	$8,050	$4,300	$9,300	15.53%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
TRAINING	$26	-	-	-	-
MEALS	$522	-	$363	$400	-
INSURANCE	$6,085	$6,600	$6,940	$7,635	15.68%
MISCELLANEOUS	-	-	$1,000	$1,000	-
DISPATCH FEES	$14,350	$16,225	$16,225	$16,700	2.93%
BUILDING - DOG POUND	$389	$1,000	$1,000	$1,000	-
EQUIPMENT	$5,219	$5,800	$2,300	$2,800	-51.72%
INTERNAL SERVICE CHARGE - FLEET	$17,696	$14,300	$14,300	$20,110	40.63%
Total Expenditures	**$382,880**	**$429,019**	**$414,927**	**$460,698**	**7.38%**

Midway Police Services (56)

Heber City Police Department is contracted to provide certain police services to the City of Midway.

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Midway Police Services	$333,432	$444,272	$582,501	$674,156	51.74%
SALARIES AND WAGES	$69,331	$214,963	$275,000	$333,272	55.04%
OVERTIME	$80,144	$10,375	$52,000	$62,923	506.51%
EMPLOYEE BENEFITS	$64,922	$112,010	$140,000	$184,654	64.86%
UNIFORM ALLOWANCE	$979	$2,000	$2,000	$2,000	-
FICA AND MEDICARE	$11,290	$17,238	$24,000	$30,120	74.72%
TRAVEL & TRAINING	-	$3,200	$3,200	$3,200	-
OFFICE SUPPLIES & SPECIAL SUPPLIES	$793	-	-	-	-
EQUIP. SUPPLIES & MAINTENANCE	$2,405	$4,616	$4,616	-	-100.00%
FIREARMS	$5,060	$1,000	$1,000	-	-100.00%
UTILITIES & TELEPHONE	-	-	$1,450	$1,500	-
GASOLINE & OIL	-	$6,480	$6,480	$6,800	4.94%
PROFESSIONAL SERVICES	-	$2,300	$2,300	$8,052	250.09%
EDUCATION	$879	-	-	-	-
INSURANCE	$1,113	$1,210	$1,575	$1,735	43.39%
LEASE EQUIPMENT	-	-	$31,440	$31,440	-
EQUIPMENT	$25,351	$37,440	$6,000	-	-100.00%
INTERNAL SERVICE CHARGE - FLEET	$71,165	$31,440	$31,440	$8,460	-73.09%
Total Expenditures	**$333,432**	**$444,272**	**$582,501**	**$674,156**	**51.74%**

Roads Department (60)

The Roads Department is responsible for the maintenance, repair, and improvement of Heber City's streets, sidewalks, and public rights-of-way. The department promotes safe and efficient transportation by maintaining road surfaces, managing snow removal, and overseeing traffic control systems. Roads staff work to ensure the City's transportation infrastructure remains safe, accessible, and reliable for residents and visitors.

Department Responsibilities Roads Department	
• **Street maintenance and repair**	• **Traffic control and signage maintenanc**
• **Sidewalk maintenance and repair**	• **Support for capital transportation proje**
• **Traffic control and signage maintenance**	• **Streetlight maintenance and repair**

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Roads	$1,566,939	$1,653,836	$1,450,231	$1,745,756	5.56%
SALARIES AND WAGES	$489,701	$470,153	$430,000	$485,938	3.36%
OVERTIME	$51,462	$35,286	$20,000	$21,408	-39.33%
EMPLOYEE BENEFITS	$189,975	$171,529	$152,000	$185,569	8.18%
UNIFORM ALLOWANCE	$8,133	$10,000	$8,500	$10,000	-
UNEMPLOYMENT	$303	-	-	-	-
FICA AND MEDICARE	$40,891	$33,478	$35,000	$39,825	18.96%
BOOKS, SUBSCRIPTIONS & SUPPLIES	$1,804	$2,825	$2,800	$2,735	-3.19%
PUBLIC NOTICES	$10,907	$6,100	$6,100	-	-100.00%
TRAVEL	$3,076	$5,000	$4,000	$7,000	40.00%
OFFICE SUPPLIES	$1,549	$3,000	$3,000	$3,000	-
EQUIP. SUPPLIES & MAINTENANCE	$511	$6,500	$5,000	$6,500	-
BUILDINGS & GROUNDS	$9,327	$11,000	$8,000	$11,000	-
UTILITIES	$11,994	$14,150	$11,676	$14,596	3.15%
TELEPHONE	$9,495	$8,795	$8,875	$11,575	31.61%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
GASOLINE & OIL	$21,827	$19,000	$19,000	$19,000	-
PROFESSIONAL SERVICES	$21,580	$30,060	$25,000	$33,300	10.78%
TRAINING	$2,797	$6,850	$6,000	$8,320	21.46%
STREET LIGHTS	$69,018	$55,000	$55,000	$55,000	-
MEALS	$4,851	$2,500	$2,500	$3,000	20.00%
SPECIAL SUPPLIES	$73,412	$150,000	$50,000	$130,000	-13.33%
INSURANCE	$51,876	$56,210	$54,980	$60,480	7.60%
MISCELLANEOUS	$590	-	-	$6,000	-
CURB & GUTTER	$346	$6,000	$4,000	$6,000	-
EQUIPMENT	$85,386	$79,600	$68,000	$88,080	10.65%
INTERNAL SERVICE CHARGE - FLEET	$406,128	$466,900	$466,900	$474,530	1.63%
INTERNAL SERVICE CHARGE - IT	-	-	-	$56,600	-
INTERNAL SERVICE CHARGE - ADMIN	-	$3,900	$3,900	$6,300	61.54%
Total Expenditures	**$1,566,939**	**$1,653,836**	**$1,450,231**	**$1,745,756**	**5.56%**

Parks Department (64)

The Parks Department, under the direction of the Public Works director, is responsible for maintaining and enhancing Heber City's parks, open spaces, and recreational facilities. The department promotes a high quality of life by providing safe, clean, and attractive outdoor spaces for residents and visitors. Parks staff support community events, recreational activities, and the beautification of public spaces throughout the City.

Department Responsibilities Parks Department	
• **Park maintenance and landscaping**	• **Support for community events**
• **Playground and facility upkeep**	• **Tree planting and care**
• **Trail and open space maintenance**	• **Planning for park improvements and expansion**

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Parks	$877,305	$889,536	$971,367	$1,127,550	26.76%
SALARIES AND WAGES	$449,398	$391,857	$439,000	$447,061	14.09%
OVERTIME	$7,371	$4,665	$17,000	$4,136	-11.33%
EMPLOYEE BENEFITS	$119,779	$150,344	$150,000	$153,240	1.93%
UNIFORM ALLOWANCE	$3,642	$3,000	$3,000	$6,000	100.00%
FICA AND MEDICARE	$33,975	$30,556	$34,000	$33,582	9.91%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$442	$400	$600	$850	112.50%
TRAVEL	$1,140	$2,000	$1,800	$4,000	100.00%
OFFICE SUPPLIES	$1,055	$800	$800	$800	-
EQUIP. SUPPLIES & MAINTENANCE	$8,832	$15,000	$15,000	$15,000	-
BUILDINGS AND GROUNDS	$32,297	$49,000	$48,000	$92,500	88.78%
UTILITIES	$7,732	$7,920	$11,880	$12,780	61.36%
TELEPHONE	$5,545	$4,424	$4,977	$7,340	65.91%
GASOLINE & OIL	$10,696	$9,500	$9,500	$9,500	-
PROFESSIONAL SERVICES	$33,976	$56,200	$69,000	$56,200	-

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
TRAINING	$663	$1,500	$1,400	$4,300	186.67%
MEALS	$449	$500	$500	$1,000	100.00%
SPECIAL SUPPLIES	$22,975	$36,500	$27,000	$30,000	-17.81%
FARMERS MARKET	$41,892	$38,000	$38,000	$38,000	-
INSURANCE	$8,784	$9,450	$12,990	$14,290	51.22%
MISCELLANEOUS	$11,595	$33,500	$30,000	$10,000	-70.15%
EQUIPMENT	$5,281	$6,500	$19,000	$25,000	284.62%
INTERNAL SERVICE CHARGE - FLEET	$69,786	$32,920	$32,920	$155,870	373.48%
INTERNAL SERVICE CHARGE - ADMIN	-	$5,000	$5,000	$6,100	22.00%
Total Expenditures	**$877,305**	**$889,536**	**$971,367**	**$1,127,550**	**26.76%**

Cemetery Department (66)

The Cemetery Department, under the director of the Public Works Director, is responsible for the operation, maintenance, and preservation of Heber City Cemetery. The department ensures the cemetery is a respectful, well-maintained space that honors the memory of those interred. Cemetery staff manage burial services, maintain cemetery grounds, and assist families and the public with cemetery-related needs.

Department Responsibilities Cemetery Department	
• **Burial coordination and record keeping**	• **Plot sales and customer ass**
• **Grounds maintenance and landscaping**	• **Cemetery mapping**
• **Planning for future expansion and improvements**	

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Cemetery	$657,339	$680,397	$686,498	$883,253	29.81%
SALARIES AND WAGES	$345,044	$335,842	$335,000	$389,905	16.10%
OVERTIME	$4,338	$6,622	$6,500	$3,376	-49.01%
EMPLOYEE BENEFITS	$118,433	$120,294	$114,000	$118,347	-1.62%
UNIFORM ALLOWANCE	$3,642	$4,400	$4,400	$6,000	36.36%
FICA AND MEDICARE	$25,683	$26,405	$25,500	$28,303	7.19%
BOOKS, SUBSCRIPT & MEMBERSHIPS	$442	$375	$600	$1,300	246.67%
PUBLIC NOTICES	-	$200	-	$100	-50.00%
TRAVEL	$1,140	$2,050	$1,800	$4,000	95.12%
OFFICE SUPPLIES	$1,067	$1,500	$1,500	$1,500	-
EQUIP. SUPPLIES & MAINTENANCE	$3,921	$10,000	$9,000	$10,000	-
BUILDINGS AND GROUNDS	$6,614	$15,200	$15,000	$20,700	36.18%
UTILITIES	$9,579	$10,470	$11,296	$11,566	10.47%
TELEPHONE	$6,066	$5,110	$5,447	$7,936	55.31%
GASOLINE & OIL	$10,900	$11,000	$11,000	$12,000	9.09%

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
PROFESSIONAL SERVICES	$6,767	$22,000	$20,000	$20,700	-5.91%
TRAINING	$663	$1,850	$1,600	$3,800	105.41%
MEALS	$408	$650	$650	$1,000	53.85%
SPECIAL SUPPLIES	$13,509	$41,500	$36,000	$35,000	-15.66%
INSURANCE	$10,465	$11,280	$18,955	$20,850	84.84%
MISCELLANEOUS	$5,055	$8,900	$7,500	$1,000	-88.76%
BUILDING-CEMETERY EXPANSION	$6,612	-	-	-	-
EQUIPMENT	$5,311	$4,000	$20,000	$22,500	462.50%
INTERNAL SERVICE CHARGE - FLEET	$71,680	$36,350	$36,350	$157,870	334.31%
INTERNAL SERVICE CHARGE - ADMIN	-	$4,400	$4,400	$5,500	25.00%
Total Expenditures	**$657,339**	**$680,397**	**$686,498**	**$883,253**	**29.81%**

	23	41	42	44	46	47	48	50	56	57	58	60	61	66	67	68	69	Grand Total
	Trails, Arts and Parks	Airport Capital Improvements	Capital Improvement	CRA	Street Impact Fees	Parks Impact Fees	Transporation Tax	NV Street Impact Fees	Culinary Water Impact	Sewer Water Impact	Pressurized Irrigation Impact	North Village Storm Water Impact Fees	Internal Service	Culinary Water Capital	Sewer Capital	Storm Water Capital	Presurrized Irrigation Capital	
Projected Beginning Fund Balances	743,838	633	0	78,127	2,678,720	2,804,425	4,993,758	744,654	1,927,571	3,230,805	1,501,821	2,090,539	(552,919)	1,178,710	7,127,485	727,390	1,135,329	41,970,603
Total Projected Revenue	662,800	7,744,233	73,000	100,750	1,578,000	1,233,268	2,344,500	797,242	737,076	346,960	209,252	1,044,012	2,848,670	-	-	-	-	54,166,001
Total Operating Expenses	(130,000)	-	-	(40,000)	-		-	-	-	-	-	-	(1,191,717)	-	-	-	-	(29,274,160)
Total Available Funds	1,276,638	7,744,866	73,000	138,877	4,256,720	4,037,693	7,338,258	1,541,896	2,664,647	3,577,765	1,711,073	3,134,551	1,104,034	1,178,710	7,127,485	727,390	1,135,329	66,862,444
Total CIP Requests	(460,000)	(8,096,325)	(216,951)	-	(1,567,500)	(3,240,000)	(4,699,000)	(1,183,646)	-	(1,788,000)	(571,000)	(3,098,200)	(1,277,544)	(1,873,000)	(570,500)	(177,500)	(1,343,500)	(30,162,666)
Reserve Percentage																		
Operating Reserve																		(1,528,280)
Interfund Transfers	-	352,092	308,648	-	(17,634)	-	(287,416)	-	(815,000)	-	-	-	-	1,408,000	1,421,000	220,000	1,497,000	-
Debt Service			(164,697)				63,345		(11,548)	(11,095)	(1,294)							(3,975,565)
Bond Proceeds																		-
Restricted Funds for Future Years																		-
Projected Ending Fund Balance, net	816,638	633	0	138,877	2,671,586	797,693	2,415,187	358,250	1,838,099	1,778,670	1,138,779	36,351	(173,510)	713,710	7,977,985	769,890	1,288,829	33,029,816
Fleet & Equipment																		
2 Grasshopper Mowers 725DT													43,756.00					43,756.00
P&C Ford F-150 Crew 6.5													62,800.00					62,800.00
P&C Back Hoe Lease													17,500.00					17,500.00
PD Lease Replacement Chevy Patrol 1													18,853.00					18,853.00
PD Lease Replacement Chevy Patrol 2													18,853.00					18,853.00
PD Vehicle Replacement Chevy Tahoe 1													84,357.00					84,357.00
PD Vehicle Replacement Chevy Tahoe 2													84,357.00					84,357.00
PD Vehicle Replacement Chevy Tahoe 3													84,357.00					84,357.00
PD Vehicle Replacement Chevy Tahoe 4													84,357.00					84,357.00
PD Vehicle Replacement Chevy Tahoe 5													84,357.00					84,357.00
PD Vehicle Replacement Chevy Tahoe or Equiv													84,357.00					84,357.00
PD Vehicle Replacement Ford Explorer ST 1													49,965.00					49,965.00
PD Vehicle Replacement Ford Explorer ST 2													59,598.00					59,598.00
PW #1 Ford F150 Purchase Program													14,263.00					14,263.00
PW #2 Ford F150 Purchase Program													14,263.00					14,263.00
PW #3 Ford F150 Purchase Program													14,263.00					14,263.00
PW #4 Ford F150 Purchase Program													14,263.00					14,263.00
PW #5 Ford F150 Purchase Program													14,263.00					14,263.00
Sewer and Storm Drain Easement Machine													95,000.00					95,000.00
Sewer Department F-350 CAB & Chasis													68,462.00					68,462.00
Water & Roads Ford F-150 Crew 6.5													62,800.00					62,800.00
General Government Projects																		
Salt Shed Reconstruction			143,951															143,951.00
PW Storage Building Enclosing													202,500.00	162,000.00	202,500.00	67,500.00	40,500.00	675,000.00
Heber Valley Airport																		
Land Acquistion		6,850,525.00																6,850,525.00
Hangar Row Pavement Preservation		1,245,800.00																1,245,800.00
Parks, Cemetery and Trails																		
Developer Reimbursement Projects						1,687,000.00												1,687,000.00
P-087 - NV Highlands Park - $2.5M						-												-
P-088 - NV Wasatch Canal Trail - $372K						-												-
P-089 - NV Timpanogos Canal Trail - $24K						-												-
P-090 - NV Commons Blvd Trails - $314K						-												-
P-036 - Center Creek Trail - $47.6K						-												-
P-065 - Mill Road Trail - $60.2K						-												-
P-069 - Medical Way Trail - 1300 S to Hwy 40 - $173K						-												-
P-081 - 300 West Safe School Route			73,000.00			-												73,000.00
P-082 - Muirfield Park Expansion	-					1,000,000.00												1,000,000.00
P-086 - 300 South Trail Design						353,000.00												353,000.00
P-096 - Main Street Park Ph 2 Impv	200,000.00					200,000.00												400,000.00
P-103 - Stone Creek to Heritage Farm PTC	30,000.00																	30,000.00
Parkview Place Playground Equipment	230,000.00																	230,000.00
Pressurized Irrigation																		
Developer Reimbursement Projects																		-
I-002 - 1200 West - 430 S to 1000 W - $123K											123,000.00						144,000.00	267,000.00
I-003 - 1200 West - 430 S to 500 S - $225K											225,000.00						184,000.00	409,000.00
I-011 - 300 East - East Bypass to 1600 N (12-inch) - $223K											223,000.00							223,000.00
I-034 - Central Heber PI - 100 West - 200 S to 100 N									-								303,000.00	303,000.00
I-035 - Central Heber PI - 300 West - SR 113 to 500 N									-								512,000.00	512,000.00
PI Badger Ultrasonic/LTE Water Meters																	160,000.00	160,000.00
Storm Water																		
Developer Reimbursement Projects												3,098,200.00						3,098,200.00
D-02A (NV) - Upper Detention Basin - Fizgerald - $603K																		-
D-02E (NV) - Wasatch Canal Crossin g- Fitzgerald - $263K																		-
D-03A (NV) - Upper Detention Basin - Commons - $2.4M																		-
D-03B (NV) - Intermediate Detention Basin - Commons $1.545M																		-
D-03D (NV) - Timp Canal Crossing - Commons $301K																		-
D-03E (NV) - Waatch Canal Crossing - Commons $301K																		-
D-04A (NV) - Upper Detention Basin - Highlands $788K																		-
D-008 (NV) - NV Storm Water MP Update - $40K																		-
D-030 Spring Runoff Study																110,000.00		110,000.00

	23	41	42	44	46	47	48	50	56	57	58	60	61	66	67	68	69	Grand Total
	Trails, Arts and Parks	Airport Capital Improvements	Capital Improvement	CRA	Street Impact Fees	Parks Impact Fees	Transporation Tax	NV Street Impact Fees	Culinary Water Impact	Sewer Water Impact	Pressurized Irrigation Impact	North Village Storm Water Impact Fees	Internal Service	Culinary Water Capital	Sewer Capital	Storm Water Capital	Presurrized Irrigation Capital	
Projected Beginning Fund Balances	743,838	633	0	78,127	2,678,720	2,804,425	4,993,758	744,654	1,927,571	3,230,805	1,501,821	2,090,539	(552,919)	1,178,710	7,127,485	727,390	1,135,329	41,970,603
Total Projected Revenue	662,800	7,744,233	73,000	100,750	1,578,000	1,233,268	2,344,500	797,242	737,076	346,960	209,252	1,044,012	2,848,670	-	-	-	-	54,166,001
Total Operating Expenses	(130,000)	-	-	(40,000)	-		-	-	-	-	-	-	(1,191,717)	-	-	-	-	(29,274,160)
Total Available Funds	1,276,638	7,744,866	73,000	138,877	4,256,720	4,037,693	7,338,258	1,541,896	2,664,647	3,577,765	1,711,073	3,134,551	1,104,034	1,178,710	7,127,485	727,390	1,135,329	66,862,444
Total CIP Requests	(460,000)	(8,096,325)	(216,951)	-	(1,567,500)	(3,240,000)	(4,699,000)	(1,183,646)	-	(1,788,000)	(571,000)	(3,098,200)	(1,277,544)	(1,873,000)	(570,500)	(177,500)	(1,343,500)	(30,162,666)
Reserve Percentage																		
Operating Reserve																		(1,528,280)
Interfund Transfers	-	352,092	308,648	-	(17,634)	-	(287,416)	-	(815,000)	-	-	-	-	1,408,000	1,421,000	220,000	1,497,000	-
Debt Service			(164,697)				63,345		(11,548)	(11,095)	(1,294)							(3,975,565)
Bond Proceeds																		-
Restricted Funds for Future Years																		-
Projected Ending Fund Balance, net	816,638	633	0	138,877	2,671,586	797,693	2,415,187	358,250	1,838,099	1,778,670	1,138,779	36,351	(173,510)	713,710	7,977,985	769,890	1,288,829	33,029,816
Transportation																		
Annual Sidewalk New Construction and Repair							210,000.00											210,000.00
Developer Reimbursement Projects								1,133,646.00										1,133,646.00
T-012 - NV Commons Blvd - Whistler to Coyote View Dr - $184K								-										-
T-013 - NV Commons Blvd - Valley Hills Blvd to Whistler Blvd - $75K								-										-
T-014 - NV Commons Blvd - Roundabout to Valley Hills Blvd - $152K								-										-
T-015 - NV Commons Blvd - US40 to Commons Blvd RAB - $218K								-										-
T-020 - NV Whistler Blvd - $29K								-										-
T-042 - NV Commons Blvd RAB $1.068M								-										-
Developer Reimbursement Projects																		-
T-020b - 650 South - South Field Rd to City Boundry					362,500.00													362,500.00
T-064 - Intersection Align Hwy 40 and Mill Rd UDOT					565,000.00		35,000.00											600,000.00
T-075 - Mill Road & 1200 S Roundabout					400,000.00													400,000.00
T-094 - 1200 S - US40 to 75 E Improvements					240,000.00													240,000.00
T-046 - 100 West - 500 North to 1000 South							1,904,000.00											1,904,000.00
T-060 - Annual Road Maintenance, Seal, Stripe, Cracks							2,000,000.00											2,000,000.00
T-091 - Annual Traffic Calming Improvements							200,000.00											200,000.00
T-092 - Main Street Signalized Crossing Enhancement							100,000.00											100,000.00
SS4A Main Street Safety Study							150,000.00											150,000.00
XXX - 300 E Sidewalk (400 N to 500 N)							100,000.00											100,000.00
T-045 (NV) - NV Transportation MP Update								50,000.00										50,000.00
Sewer																		-
S-025 - Sage Brush Spring Creek Canal - 300 N to 100 S (24")										740,000.00								740,000.00
S-026 - SR113 - 800 W to 930 W										517,000.00								517,000.00
S-027 - SR113 - 930 W to South Field Road										531,000.00								531,000.00
S-050 - 100 West Sewer Replacement															368,000.00	-		368,000.00
Water																		
Badger Ultrasonic/LTE Water Meters														260,000.00				260,000.00
Composite Meter Lids														80,000.00				80,000.00
Hospital Well Sound Wall														170,000.00				170,000.00
Water Vault and Water Infrastructure														100,000.00				100,000.00
Water Well Site Spare Pump														60,000.00				60,000.00
W-075 - 100 West Water Replacement														375,000.00				375,000.00
W-076 - 300 West - SR 113 to 500 N														641,000.00				641,000.00
W-077 - Drinking Water Protection Plan Update														25,000.00				25,000.00
Capital Improvement Program Total	460,000.00	8,096,325.00	216,951.00	-	1,567,500.00	3,240,000.00	4,699,000.00	1,183,646.00	-	1,788,000.00	571,000.00	3,098,200.00	1,277,544.00	1,873,000.00	570,500.00	177,500.00	1,343,500.00	30,162,666.00

RESOLUTION NO. 2026-08

A RESOLUTION OF THE CITY COUNCIL OF HEBER CITY ACKNOWLEDGING THE FILING OF THE TENTATIVE BUDGET FOR FISCAL YEAR 2026–2027; ADOPTING THE TENTATIVE BUDGET (INCLUDING THE CRA); ADOPTING THE PROPOSED PROPERTY TAX SCHEDULE; SETTING A PUBLIC HEARING; AND PROVIDING FOR PUBLIC NOTICE AND INSPECTION

WHEREAS, pursuant to Utah Code § 10-6-111, the City's Budget Officer has prepared and filed with the City Recorder a tentative budget for the fiscal year 2026–2027; and

WHEREAS, the City Council has reviewed the proposed property tax impact schedule in accordance with the requirements of Utah Code § 59-2-919, which shall be subject to further review and consideration prior to final adoption;

WHEREAS, the City Council desires to acknowledge the filing of the tentative budget and adopt it for purposes of further review and consideration; and

WHEREAS, the City Council is required to hold a public hearing prior to adoption of the final budget in accordance with Utah Code § 59-2-919 and Utah Code § 59-2-924, if applicable; and

WHEREAS, the City Council desires to provide for proper notice and public inspection of the tentative budget as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF HEBER CITY, UTAH, AS FOLLOWS:

Section 1. Acknowledgement of Tentative Budget Filing
The City Council hereby acknowledges that the tentative budget for fiscal year 2026–2027 has been prepared by the Budget Officer and filed with the City Recorder in accordance with applicable law.

Section 2. Adoption of Tentative Budget
The City Council hereby adopts the tentative budget for fiscal year 2026–2027 as the City's tentative budget, subject to further review and consideration prior to adoption of the final budget.

Section 3. Adoption of Proposed Property Tax Impact Schedule
The City Council hereby adopts the proposed property tax impact schedule for fiscal year 2026–2027, subject to further review and consideration prior to final adoption in accordance with applicable provisions of Utah Code § 59-2-919.

Section 4. Public Hearing
The City Council hereby establishes a public hearing to consider the final budget for fiscal year 2026–2027 as follows:
Date: [Insert Date]
Time: [Insert Time]
Location: Heber City Council Chambers, 75 N Main Street, Heber City, Utah

Section 5. Notice of Public Hearing
The City Council hereby directs that notice of the public hearing be published and posted as required by law, including compliance with applicable provisions of the Utah Code.

Section 6. Public Inspection of Tentative Budget
The City Council hereby orders that the tentative budget be made available for public inspection in the office of the City Recorder and on the City's official website for at least ten (10) days prior to adoption of the final budget.

ADOPTED and PASSED by the City Council of Heber City, Utah, this _____day of _____, 2026, by the following vote:

	AYE	NAY
Council Member Yvonne Barney	_____	_____
Council Member Aaron Cheatwood	_____	_____
Council Member Mike Johnston	_____	_____
Council Member Morgan Murdock	_____	_____
Council Member Sid Ostergaard	_____	_____

APPROVED:

_____
Mayor Heidi Franco

ATTEST:

_____
City Recorder

Heber City Council Staff Report

MEETING DATE: 5/5/2026

SUBJECT: Resolution 2026-09 Acknowledging that the Finance Director stated as a separate item from the budget and in a public meeting that the tentative budget includes a proposed property tax increase and presented a property tax impact schedule.

RESPONSIBLE: Sara Nagel, Matt Brower

DEPARTMENT: Finance

STRATEGIC RELEVANCE:

SUMMARY

Consistent with guidance from the Utah League of Cities and Towns, Staff is presenting this resolution to formally acknowledge compliance with newly enacted requirements under HB 236. This legislation introduces a new and untested provision in Utah Code requiring the Budget Officer to separately state the intent to consider a property tax increase and present a proposed property tax impact schedule. Given the lack of established precedent or administrative guidance, this resolution provides a clear and documented record that the City has satisfied the statutory requirements as part of the budget process.

RECOMMENDATION

BACKGROUND

DISCUSSION

FISCAL IMPACT

CONCLUSION

ALTERNATIVES

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

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

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

Alternative 2 - Approve as Amended

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

Alternative 3 - Continue
I move to **continue** the item to another meeting on [DATE], with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:

Alternative 4 - Denial
I move to **deny** the item with the following findings.

ACCOUNTABILITY

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

EXHIBITS

1. Resolution 2026-09 Acknowledging the Finance Director Statement of Intent to Include Property Tax Increase in the Tentative Budget

RESOLUTION NO. 2026-09

A RESOLUTION OF THE CITY COUNCIL OF HEBER CITY, UTAH, ACKNOWLEDGING THAT PURSUANT TO UTAH CODE §59-2-919(4), THE FINANCE DIRECTOR STATED IN A PUBLIC MEETING, AS A SEPARATE ITEM FROM THE BUDGET, THAT THE TENTATIVE BUDGET INCLUDES A PROPOSED PROPERTY TAX INCREASE, AND PRESENTED A PROPOSED PROPERTY TAX IMPACT SCHEDULE IN ACCORDANCE WITH UTAH CODE §59-2-924

WHEREAS, the City Council of Heber City, Utah (the "City"), is responsible for adopting an annual budget in accordance with Utah Code Title 10, Chapter 6; and

WHEREAS, the Utah Legislature, through House Bill 236, amended provisions of Utah Code §59-2-919 to require additional transparency when a taxing entity intends to consider a property tax increase; and

WHEREAS, Utah Code §59-2-919(4) requires that, prior to adopting a tentative budget, the City's Budget Officer state in a public meeting, as a separate item from the budget, that the tentative budget includes a proposed property tax increase; and

WHEREAS, Utah Code §59-2-924 requires the preparation and presentation of a property tax impact schedule that provides estimated impacts of the proposed tax increase; and

WHEREAS, the Finance Director, serving as the City's Budget Officer, has stated in a duly noticed public meeting, as a separate item from the budget, that the tentative budget includes a proposed property tax increase; and

WHEREAS, the Finance Director has presented a proposed property tax impact schedule in accordance with Utah Code §59-2-924, outlining the estimated financial impact of the proposed increase on taxpayers and City operations; and

WHEREAS, the City Council desires to formally acknowledge compliance with the requirements of Utah Code §59-2-919(4) and §59-2-924 as part of the budget process.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF HEBER CITY, UTAH, AS FOLLOWS:

Section 1. Acknowledgment of Statement of Intent.

The City Council hereby acknowledges that the Finance Director, acting as Budget Officer, has stated in a public meeting, as a separate item from the budget, that the tentative budget includes a proposed property tax increase, in accordance with Utah Code §59-2-919(4).

Section 2. Acknowledgment of Property Tax Impact Schedule.

The City Council hereby acknowledges that the Finance Director has presented a proposed property tax impact schedule consistent with the requirements of Utah Code §59-2-924.

Section 3. No Final Action on Tax Rate.

This Resolution is intended solely to acknowledge compliance with statutory requirements and does not constitute adoption of a property tax increase. Any proposed tax increase remains subject to further review, public notice, and public hearing as required by law.

ADOPTED and PASSED by the City Council of Heber City, Utah, this _____day of _____, 2026, by the following vote:

	AYE	NAY
Council Member Yvonne Barney	_____	_____
Council Member Aaron Cheatwood	_____	_____
Council Member Mike Johnston	_____	_____
Council Member Morgan Murdock	_____	_____
Council Member Sid Ostergaard	_____	_____

APPROVED:

_____
Mayor Heidi Franco

ATTEST:

_____
City Recorder

Heber City Council Staff Report

MEETING DATE: 5/5/2026

SUBJECT: Resolution 2026-10 Acknowledging the City's Intent to Increase Property Tax Revenue and Setting a Hearing Date for the August Truth in Taxation Hearing.

RESPONSIBLE: Sara Nagel, Matt Brower

DEPARTMENT: Finance

STRATEGIC RELEVANCE:

SUMMARY

Consistent with guidance from the Utah League of Cities and Towns, Staff is presenting this resolution to formally acknowledge compliance with newly enacted requirements under HB 236. This legislation introduces a new and untested provision in Utah Code requiring the Budget Officer to separately state the intent to consider a property tax increase and present a proposed property tax impact schedule. Given the lack of established precedent or administrative guidance, this resolution provides a clear and documented record that the City has satisfied the statutory requirements as part of the budget process.

RECOMMENDATION

BACKGROUND

DISCUSSION

FISCAL IMPACT

CONCLUSION

ALTERNATIVES

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

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

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

Alternative 2 - Approve as Amended

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

Alternative 3 - Continue

I move to **continue** the item to another meeting on [DATE], with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:

Alternative 4 - Denial

I move to **deny** the item with the following findings.

ACCOUNTABILITY

Department: Finance
Staff member:

EXHIBITS

1. Resolution 2026-10 Acknowledging the City's Intent to Increase Property Tax Revenue and Setting a Date for the August Truth in Taxation Hearing

RESOLUTION NO. 2026-10

A RESOLUTION OF THE CITY COUNCIL OF HEBER CITY, UTAH, ACKNOWLEDGING COMPLIANCE WITH UTAH CODE §59-2-919 REGARDING NOTICE OF INTENT TO CONSIDER A PROPERTY TAX INCREASE; CONFIRMING THE BUDGET OFFICER'S STATEMENT; SETTING THE DATE, TIME, AND PLACE FOR A PUBLIC HEARING; AND DIRECTING REQUIRED NOTIFICATIONS TO THE UTAH STATE TAX COMMISSION AND WASATCH COUNTY AUDITOR

WHEREAS, the City Council of Heber City, Utah (the "City"), is required to comply with the provisions of Utah Code §59-2-919 when considering a property tax increase; and

WHEREAS, Utah Code §59-2-919(4)(b) requires that a separate item be included on the agenda of a public meeting notifying the public that the Budget Officer or Executive intends to make a statement regarding a proposed property tax increase; and

WHEREAS, a separate item was included on the agenda for the public meeting held on May 5, 2026, notifying the public of such intent; and

WHEREAS, the Budget Officer has made the required statement in a public meeting, as required by Utah Code §59-2-919(4), indicating that the City is considering a property tax increase; and

WHEREAS, Utah Code §59-2-919 requires the City to establish the date, time, and place of a public hearing on the proposed property tax increase; and

WHEREAS, Utah Code §59-2-919 further requires that notice be provided to the Utah State Tax Commission and the Wasatch County Auditor of the City's intent to consider a property tax increase, including the date, time, and place of the required public hearing.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF HEBER CITY, UTAH, AS FOLLOWS:

Section 1. Acknowledgment of Agenda Item.

The City Council hereby acknowledges that a separate item was included on the agenda for the public meeting held on May 5, 2026, notifying the public that the Budget Officer intended to make a statement as required by Utah Code §59-2-919(4)(b).

Section 2. Acknowledgment of Statement.

The City Council hereby acknowledges that the Budget Officer made the statement as required by Utah Code §59-2-919(4), indicating that the City is considering a property tax increase.

Section 3. Public Hearing Established.

The City Council hereby establishes the public hearing on the proposed property tax increase as follows:

Date: [Insert Date]
Time: [Insert Time]
Location: Heber City Council Chambers, 75 N Main Street, Heber City, Utah

Section 4. Direction to Provide Notice.

The City Council hereby directs the Budget Officer, or designee, to provide notice on or before June 1, 2026, to the Utah State Tax Commission and the Wasatch County Auditor stating that the City is considering a property tax increase and specifying the date, time, and place of the public hearing, as required by Utah Code §59-2-919.

ADOPTED and PASSED by the City Council of Heber City, Utah, this _____day of _____, 2026, by the following vote:

	AYE	NAY
Council Member Yvonne Barney	_____	_____
Council Member Aaron Cheatwood	_____	_____
Council Member Mike Johnston	_____	_____
Council Member Morgan Murdock	_____	_____
Council Member Sid Ostergaard	_____	_____

APPROVED:

_____
Mayor Heidi Franco

ATTEST:

_____
City Recorder

Heber City Council Staff Report

MEETING DATE:	5/5/2026
SUBJECT:	Ordinance 2026-09 to Temporarily Suspend City Restrictions for Dogs at the Main Street Park
RESPONSIBLE:	J. Mark Smedley
DEPARTMENT:	Administrative
STRATEGIC RELEVANCE:	City Code Alignment for City Action

SUMMARY

On March 3, 2026, the City Council previously approved and authorized partial, supportive funding for a limited, one-day event at the City Main Street Park that involves dogs being allowed in that Park for that specific event.

This is a CAMS, City Event.

The Event is formally titled as Dogs Day in the Park. In addition to the original purposes and focuses of the event itself, it is also considered an informal Beta Test Event involving dogs in parks or public places generally.

The current Heber City Park Rules restrict any pets or animals, except for service animals for the impaired. Additionally, the Heber Code, **6.19.010 Dogs Generally,** restricts dogs from running at large anywhere in the City unless it is confined within a building or enclosure or is restrained by a leash.

In order not to openly violate the City's own ordinance and rules, It is proposed that the City Council adopt the attached Ordinance which would allow dogs in the Main Street Park for this one event, for a limited and specific date and time, Saturday, May 23rd, 2026, from 10:00 a.m. to 12:00 p.m.

RECOMMENDATION

Staff recommends that the City Council:

1. Approve the Proposed Ordinance.

2. Authorize the one-day event for Dogs Day in the Park.

BACKGROUND

The above-described event details are listed as follows:

Dogs Day in the Park: Celebrating Responsible Dog Ownership in Heber City

Date: Saturday, May 23, 2026
Time: 10:00 AM – 12:00 PM
Location: Heber City Main Street Park

Dogs Day in the Park is a fun, family-friendly celebration. This event brings dog lovers together to celebrate responsible pet ownership, educate our community on proper dog care, and highlight the positive role well-cared-for dogs play in our quality of life.

This is a celebration of good human behavior—showing up for our pets with care, training, responsibility, and respect for shared public spaces.

Event Highlights

- **10:30 AM Dog Parade** – Show off your pup and kick off the celebration in style
- **11:00 AM Dog Costume Contest** – Creativity encouraged (fun + family-friendly) Ruff Life Resort & Training
- **11:30 AM Dogs vs. Owners Look-Alike Contest** – Who wore it better? Ruff Life Resort & Training
- **10:00 AM – 12:00 noon Dog-Focused Activities** – Games, demonstrations, and interactive fun

Activities: Foam Machine: Ruff Life Resort & Training

Education & Community Focus

Throughout the event, attendees will have opportunities to learn about:

- Responsible dog ownership
- Leash etiquette and park safety
- Training, enrichment, and exercise
- Pet wellness and care resources

Wasatch Animal Services will provide vouchers for Free Vaccines.

Dogs must be leashed at all times.

Partners: Special thanks to Wasatch Animal Clinic, the Heber City Police Department, K9 Unit, Heber City Animal Services, Paws for Life, and Nuzzles and Co, Ruff Life Dog Training & Resort, Coombs Kennel, Mountain Dog Lounge, Rocky Mountain Therapy Dogs, Tall Tails Dog Grooming, and Creamayre Brooke Kennel for their support.

See Summary.

DISCUSSION

Rather than amending the City Code to allow dogs in the park for one day, for two hours, and then having to amend the Code again after the event shortly thereafter, to reverse the permission, it is more efficient to adopt the proposed Ordinance, which would sunset upon the completion of the event.

If the Code were amended simply to allow dogs, as an exception, there would be a need to amend the Ordinance back to the original restriction.

FISCAL IMPACT

This change in policy and potentially revision of the Ordinance would require additional budgetary allocations for administration and enforcement, and costs for maintenance and cleanup.

CONCLUSION

See Recommendation.

ALTERNATIVES

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

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

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

Alternative 2 - Approve as Amended

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

Alternative 3 - Continue
I move to **continue** the item to another meeting on [DATE], with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:

Alternative 4 - Denial
I move to **deny** the item with the following findings.

ACCOUNTABILITY

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

EXHIBITS

1. HC-Presentation-011526 Dog in Public Places City Council Discussion March 3
2. Ordinance adopting Section 6.19.010 (H) The One Dog Day of 2026

HEART OF THE WASATCH BACK

HEBER CITY

EST 1889

Dogs and Parks: Policy Review & Survey Results

Assessing Public Opinion and Future Opportunities

January, 2026

CURRENT STATUS:

Currently, dogs are not permitted in any public lands or areas within the City, with the exception of designated Dog Parks.

THE CHALLENGE:

- This blanket restriction limits recreational opportunities for dog owners and concentrates use in limited areas.
- Staff has identified a need to review this policy against current public needs and community growth.



Purpose of the Inquiry

CITY STAFF OBJECTIVES:

- To gauge accurate public sentiment regarding the current "No Dogs" policy.
- To determine if the policy should be modified, and if so, to what degree?
- To understand the community's willingness to support (and fund) the necessary changes.



KEY QUESTIONS FOR STAFF:

Maintenance

What administrative issues arise with increased access (waste management, turf repair)?

Safety

How would leash laws or containment requirements factor into a modification?

Personnel

What is the impact on enforcement officers and parks staff?

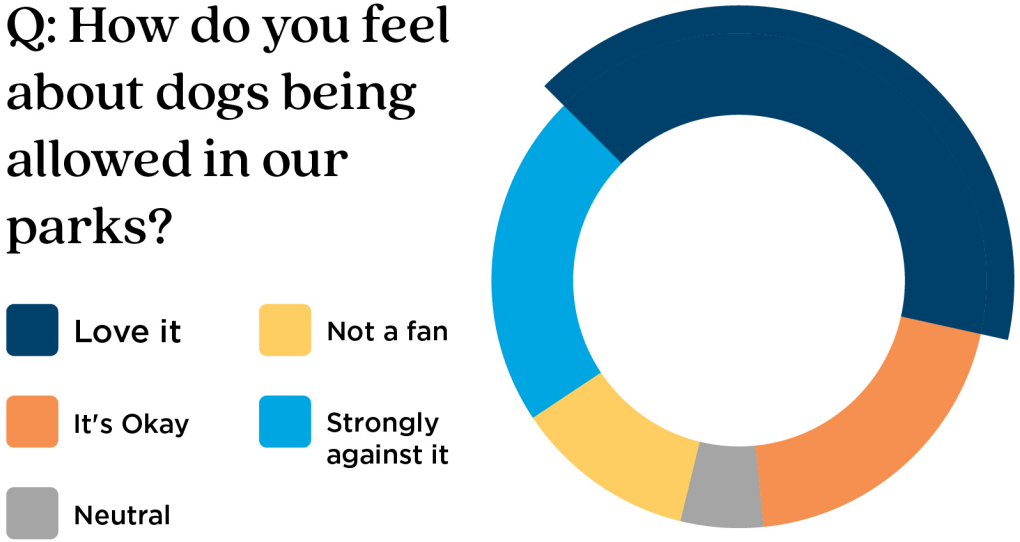
Summary of Survey Findings

PUBLIC SENTIMENT:

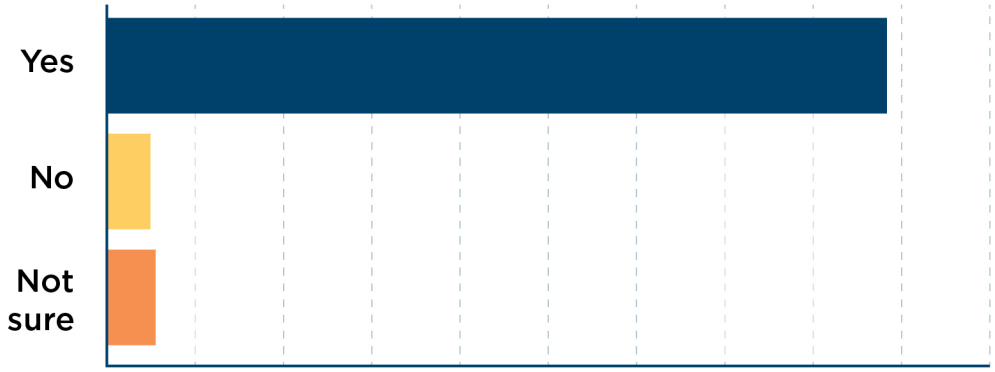
A reportable majority of respondents are in favor of less restrictions on dogs in parks and city property.

Residents expressed a clear desire for more opportunities to bring dogs into public spaces beyond just designated dog parks.

Q: How do you feel about dogs being allowed in our parks?



Q: Should dogs be leashed at all times?



Recommendations

PROPOSED STRATEGY:

- Explore a policy to allow expanded opportunities for dogs in public places.
- Infrastructure Commitment: The City must commit to ongoing funding for amenities, including:



ABUNDANT DOG WASTE BAG STATIONS



ACCESSIBLE GARBAGE CANS



CLEAR SIGNAGE ENCOURAGING/ MANDATING PROPER CLEANUP



Recommendations

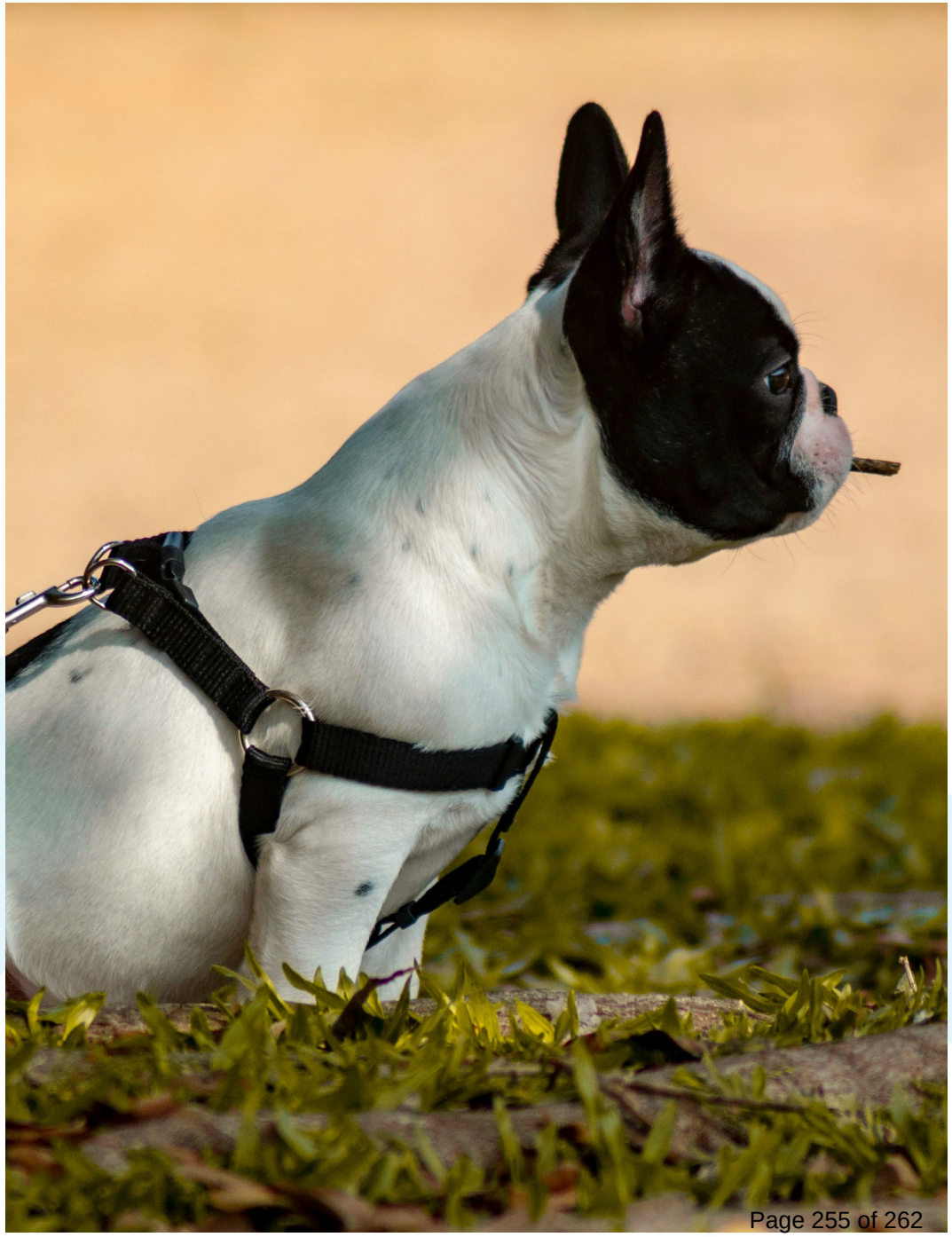
PHILOSOPHY:

Promote a model of self-governance among dog owners to maintain property standards.

Implementation & Challenges

CRITICAL SUCCESS FACTORS:

- Funding: Securing budget for initial setup (signage/stations) and ongoing personnel costs.
- Enforcement:
  - Transitioning to allowing dogs will likely increase use during "off-hours" (pre/post normal business hours).
  - Challenge: Ensuring compliance and cleanup when the general public or staff are not present to help self-enforce.



Conclusion

SUMMARY STATEMENT:

The survey indicates a mandate to modernize our dog policy. Staff recommends drafting a pilot program that balances increased access with strict responsible ownership requirements.

NEXT STEPS:

- Council direction on drafting the new ordinance.
- Budget review for necessary waste station infrastructure.



HEART OF THE WASATCH BACK

HEBER CITY

EST 1889

Thank you

Heber City Council

ORDINANCE 2026-09

AN ORDINANCE adopting Section 6.19.010 (H), ***The One Dog Day of 2026.***

BE IT ORDAINED by the City Council of Heber City, Utah, that Heber City Municipal Code Section 6.19.010 (H), is adopted as set forth below.

DRAFT ORDINANCE
HEBER CITY, UTAH
THE ONE DOG DAY OF 2026
6.19.010 (H)

6.19.010 (H), SECTION 1 – PURPOSE AND AUTHORITY

1.01 Purpose
The purpose of this additional Section is to permit a one day exception to the restriction of dogs in parks or public places in Heber City, *Heber City Code 6.19.010 A (1), and B, Dogs Generally* to allow dogs in the Heber City Main Street Park for one event, and this event only, and for the limited duration on Saturday, May 23, 2026, from 10:00 a.m. to 12:00 p.m. .

1.02 Effective Date
This Ordinance becomes effective upon adoption by the Heber City Council.

1.03 Specific Intent of Limited Duration and Effect
Permission to allow dogs in the Main Street Park is specifically limited in scope and duration to the Heber City Main Street Park for one event, and this event only, on Saturday, May 23, 2026, from 10:00 a.m. to 12:00 p.m. .

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

If any provisions of the Heber City Code heretofore adopted are inconsistent herewith they are hereby repealed.

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

This Ordinance shall take effect immediately upon passage.

PASSED, APPROVED and ORDERED TO BE PUBLISHED BY THE HEBER CITY COUNCIL this _____ day of _____ 2026.

4890-4029-7294, v. 1

	AYE	NAY	ABSENT	ABSTAIN
Yvonne M. Barney	_____	_____	_____	_____
Aaron Cheatwood	_____	_____	_____	_____
Mike Johnston	_____	_____	_____	_____
Sid Ostergaard	_____	_____	_____	_____
Morgan Murdock	_____	_____	_____	_____

APPROVED:

_____
Mayor Heidi Franco

ATTEST:

_____ Date: _____
RECORDER

Heber City Council Staff Report

MEETING DATE:	5/5/2026
SUBJECT:	Recommendation to Nominate two Residents to Serve on the Airport Advisory Bylaws Review Committee
RESPONSIBLE:	Matt Brower
DEPARTMENT:	Administrative
STRATEGIC RELEVANCE:	Necessary Administrative Item

SUMMARY

During the Airport Advisory Board's (AAB) April 8 regular meeting, a recommendation was made to create a committee to review and purpose changes to the Heber City Airport Advisory Board Bylaws. On April 21, 2026, the City Council approved the AAB recommendation establishing the committee with three (3) AAB members, two (2) residents at large, two (2) city council members, the city attorney and airport manager, for a total of nine (9) members. The two residents initially nominated have since declined due to work schedules. This agenda item is to nominate two residents to serve on the committee.

RECOMMENDATION

Approve two residents to serve on the Airport Advisory Bylaws Review Committee.

BACKGROUND

The city council approved a review committee with three (3) AAB members, two (2) residents at large, two (2) city council members, the city attorney and airport manager, for a total of nine (9) members. The initial resident nominees have since declined to serve on the committee. Council needs to nominate and approve two new resident members or amend the committee's makeup by removing the two residents.

DISCUSSION

Council is asked to either select and appoint two residents to the review committee or remove the two resident seats from the committee's structure entirely. Staff is also requesting that resident nominees be contacted prior to being approved for service on the review committee.

FISCAL IMPACT

N/A

CONCLUSION

ALTERNATIVES

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

POTENTIAL MOTIONS

Alternative 1 - Approval - Staff Recommended Option

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

Alternative 2 - Approve as Amended

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

Alternative 3 - Continue
I move to **continue** the item to another meeting on [DATE], with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:
Alternative 4 - Denial
I move to **deny** the item with the following findings.

ACCOUNTABILITY

Department: Administrative
Staff member:

EXHIBITS

None