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

May 6, 2026

6:00 p.m. Budget Workshop Meeting #1

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

I. BUDGET WORKSHOP #1 - 6:00 P.M.

1. Call to Order (Heidi Franco, Mayor)

II. 2027 FISCAL YEAR BUDGET

1. Finance Director Statement of Proposed Property Tax Increase and Presentation of the Proposed Property Tax Impact Schedule (Sara Nagel, Finance Manager)

2. Fiscal Year 2027 Budget Workshop Number One (Sara Nagel, Finance Manager, Matt Brower, City Manager) (Sara Nagel, Finance Manager)

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

IV. 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 May 4, 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.

Heber City Council Staff Report

MEETING DATE: 5/6/2026
SUBJECT: Call to Order
RESPONSIBLE: Heidi Franco
DEPARTMENT: Administrative
STRATEGIC RELEVANCE:

SUMMARY

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: Administrative
Staff member:

EXHIBITS

None

Heber City Council Staff Report

MEETING DATE: 5/6/2026

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

1. Proposed Property Tax Impact Schedule

Proposed Property Tax Impact Schedule

Finance Director Statement: As part of the Fiscal Year 2027 Tentative Budget, Heber City will consider an increase to its property tax rate from 0.00077 to 0.00081 (estimated) to generate an additional $174,000. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted. The City shall provide notice of and conduct a public hearing as required where members of the public have an opportunity to comment on the proposed increase.

Heber City's Current Property Tax Rate		0.00071
Heber City's Current Property Tax Revenue	$	3,347,780
Proposed Revenue with Tax Change	$	3,521,780
New Property Tax Revenue to Heber City	$	174,000
Estimated Increase to Cameron City's Property Tax Revenue		5.20%
Estimated annual increase to a primary residence of $850,000	$	18.72
Estimated annual increase to a business valued at $850,000	$	34.03

Affected Department	Proposed Budget	Budget without Change	Budget Change
Legislative	$ 275,700	$ 272,940	$ 2,760

Affected Department	Proposed Budget	Budget without Change	Budget Change
Judicial	$ 399,400	$ 395,400	$ 4,000

Affected Department	Proposed Budget	Budget without Change	Budget Change
Administrative	$ 1,462,400	$ 1,447,750	$ 14,650

Affected Department	Proposed Budget	Budget without Change	Budget Change
General Gov't Buildings	$ 353,500	$ 349,960	$ 3,540

Affected Department	Proposed Budget	Budget without Change	Budget Change
Attorney	$ 127,200	$ 125,930	$ 1,270

Affected Department	Proposed Budget	Budget without Change	Budget Change
Human Resources	$ 169,900	$ 168,200	$ 1,700

Affected Department	Proposed Budget	Budget without Change	Budget Change
Information Technology	$ 486,300	$ 481,430	$ 4,870

Affected Department	Proposed Budget	Budget without Change	Budget Change
Engineering	$ 269,500	$ 266,800	$ 2,700

Affected Department	Proposed Budget	Budget without Change	Budget Change
Building	$ 1,564,600	$ 1,548,920	$ 15,680

Affected Department	Proposed Budget	Budget without Change	Budget Change
Planning	$ 904,700	$ 895,630	$ 9,070

Affected Department	Proposed Budget	Budget without Change	Budget Change
Police	$ 7,133,100	$ 7,061,600	$ 71,500

Affected Department	Proposed Budget	Budget without Change	Budget Change
Animal Control	$ 460,700	$ 456,080	$ 4,620

Affected Department	Proposed Budget	Budget without Change	Budget Change
Roads	$ 1,745,800	$ 1,728,310	$ 17,490

Affected Department	Proposed Budget	Budget without Change	Budget Change
Parks	$ 1,127,500	$ 1,116,200	$ 11,300

Affected Department	Proposed Budget	Budget without Change	Budget Change
Cemetery	$ 883,300	$ 874,450	$ 8,850

Impact of Tax Increase: Departments across the city are experiencing increased costs in materials, services and labor. This increase will maintain the City's most stable revenue source at a level sufficient to providing essential services.

Total General Fund Change	**$**	**174,000**

HEART OF THE WASATCH BACK

HEBER CITY

EST 1889

Heber City FY 2026-2027 Annual All-Funds Budget

Budget Workshop 1

May 6, 2026

Special Thanks...

- Department Directors
- Department Support Staff
- Finance/HR Team
  - Sara Nagel
  - Cherie Ashe
  - Wendy Anderson
  - Lynsee Sulser
  - Lainee Meyers

Discussion Overview

- Part 1: Budget Overview
- Part 2: Summary of Funds
- Part 3: Capital Improvement Program (CIP)
- Part 4: Initiative Reviews
  - Consultant Outsourcing
  - Court Consolidation & HL&P Building
  - CAMS
  - Transportation Utility Fee
  - Targeted Tax Relief

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Budget Overview

Part 1

Budget Drivers

- Council's Strategic Budget & Policy Priorities
- Zero Based Budget
- Municipal Procedures Act—Balanced Budget
- Master Plans—General Plan; Capital Facilities
- Utility Rate Analysis
- Economic Trends

How FY27 Budget Aligns with Council Priorities

Priority

1) Leadership Role in 2034 Olympics
2) Execution on Envision Central Heber Initiative

   Main Street

   a) Plaza Design & Construction
   b) Parking
   c) C-Street Pedestrian Alley
   d) Infrastructure
   e) Funding
   f) Property Acquisition
   g) Downtown Business Development
   h) Fire Station Property Improvement
   i) County Administration Parcel
   j) Branding & Promotion

Budget

1) No allocation include in FY '27 budget
2) Execution on Envision Central Heber Initiative

   Main Street

   a) $400k Tap Tax & Park Impact Fee Fund
   b) Professional Services in P&Z budget
   c) Brownfield Study/UDOT Grant FY'26
   d) ???
   e) No dedicated funding in FY '27
   f) Expect to close on fire station in July
   g) No dedicated funding in FY'27*
   h) No dedicated funding in FY'27*
   i) No dedicated funding if FY'27*
   j) No dedicated funding in FY'27*

*Council decision required on CRA fund

Budget Priorities Continued

Priority	Budget
2) Arts & Recreation District	2) No dedicated funding in FY'27
3) Airport Compliance	3) Runway Relocation Master Design $1,183,510 – city match $31,145.
4) Heber Valley Arts Center	4) No dedicated funding in FY'27
5) Dog in Park Policy	5) Funding included in PW budget
6) Dark Sky	6) ???
7) Transportation Infrastructure	7) ???
8) Gateway/Park/Way Finding Signs	8) ???
9) Affordable Housing Plan	9) No dedicated funding included in FY'27
10) Historic Preservation	10) ??
11) CRA	11) CRA available funds
12) Targeted Tax Relief	12) ??

Fiscal Trends

Trend 1) Inflationary Pressures

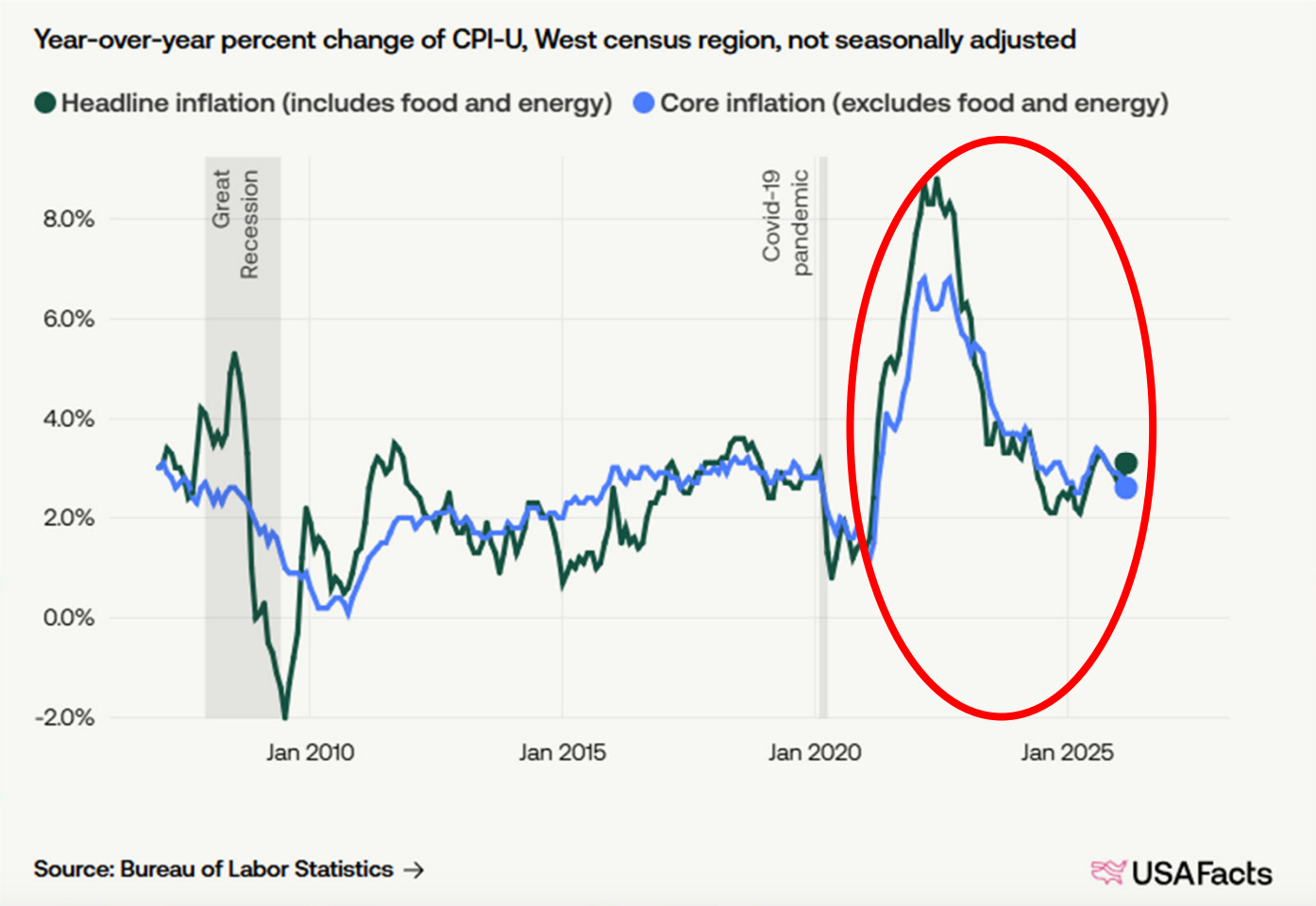
Trend 2) Decline in General Capital Funding

Trend 3) General Fund Budget has become Dependent on Revenue from Large Number of Building Permits

Trend 4) CRA Increment and General Fund Impacts

Trend 5) Purposeful Draw Down of Capital Fund Balances

1) Inflationary Pressures



Annual Inflation Rates (U.S. CPI)

The average inflation rate between 2021 and 2026 has been approximately **4.03% per year**, leading to a cumulative price increase of nearly **22%.**

Year	Annual Inflation Rate	Primary Context
2021	4.70% – 7.04%	Supply chain disruptions; surge in post-lockdown demand.
2022	6.45% – 8.00%	Russia-Ukraine war; peak energy and food prices.
2023	3.35% – 4.12%	Easing of supply chains; Federal Reserve interest rate hikes.
2024	2.89%	Continued stabilization; housing remains a major cost driver.
2025	2.68%	Core inflation moderates; service sector price pressure lingers.
2026*	3.26% (as of March)	War with Iran fuels energy price spike; gasoline up 18.9%.

**Current year data as of March 2026.*

Personnel Costs

- 75% of General Fund Expenditures Dedicated to Employee Salaries & Benefits

Examples of fully burdened costs for new positions:

- Patrol Officer: $189,032
- Public Works LEAD: $107,451

Material and Equipment Costs

Material costs during previous 4 years saw annual increases between 10 and 20%

2) Declines in General Capital Funding

Background

Revenues > Expenditures

1) General Fund Reserves (capped at 35% of Estimated Revenues)

2) Fund 42 (General Capital Items)

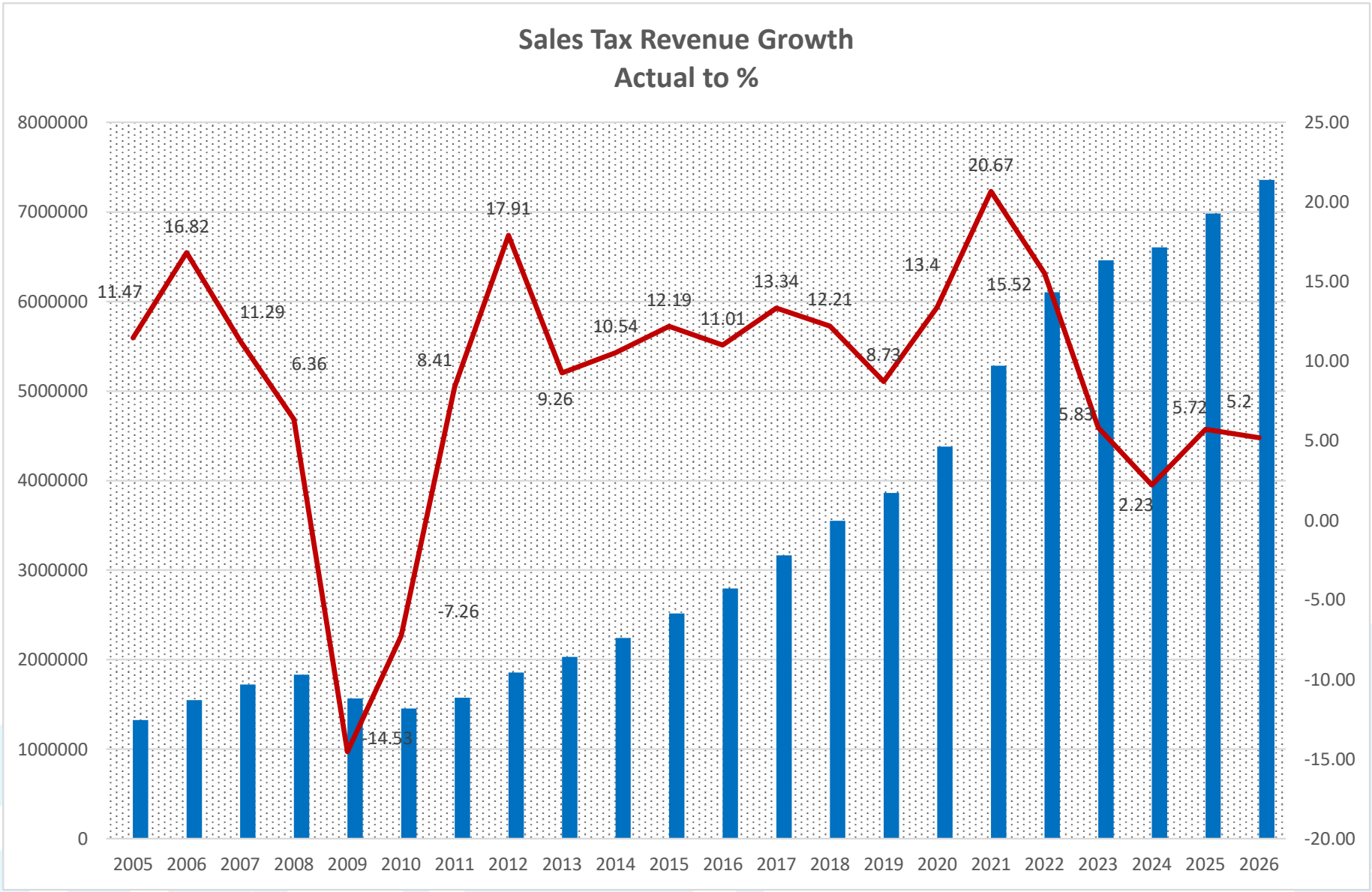
Trend

1) Declining Sales Tax Growth Rate

2) Salaries & Benefits Cost Increases

1) General Fund Reserves (capped at 35% of Estimated Revenues)

2) Fund 42 (General Capital Items)


Sales Tax Revenue Growth
Actual to %
8000000
7000000
6000000
5000000
4000000
3000000
2000000
1000000
0
25.00
20.00
15.00
10.00
5.00
0.00
-5.00
-10.00
-15.00
-20.00
11.47
16.82
11.29
6.36
-14.53
8.41
17.91
9.26
10.54
12.19
11.01
13.34
12.21
8.73
13.4
20.67
15.52
5.83
2.23
5.72
5.2
7.26
2005
2006
2007
2008
2009
2010
2011
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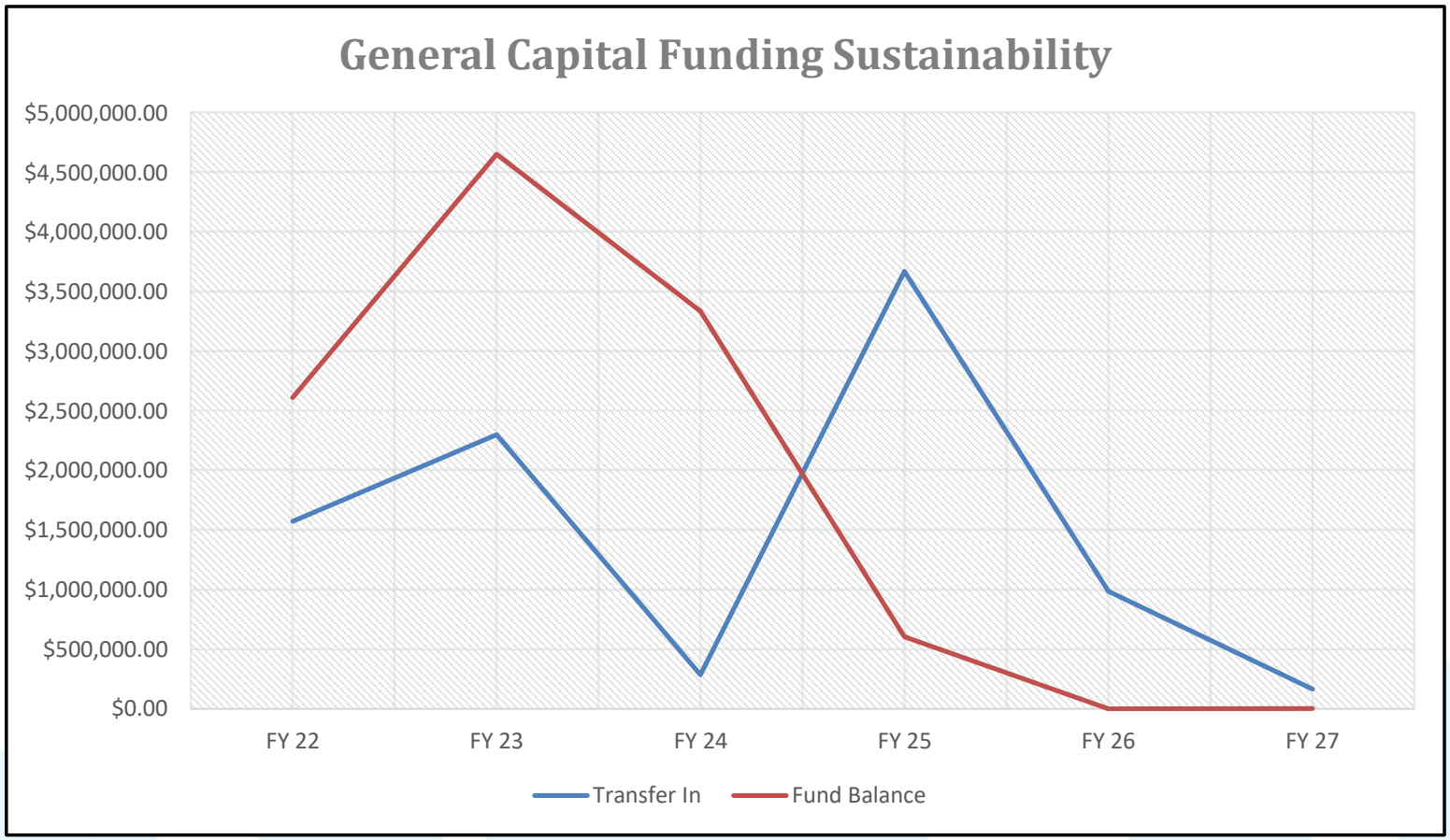
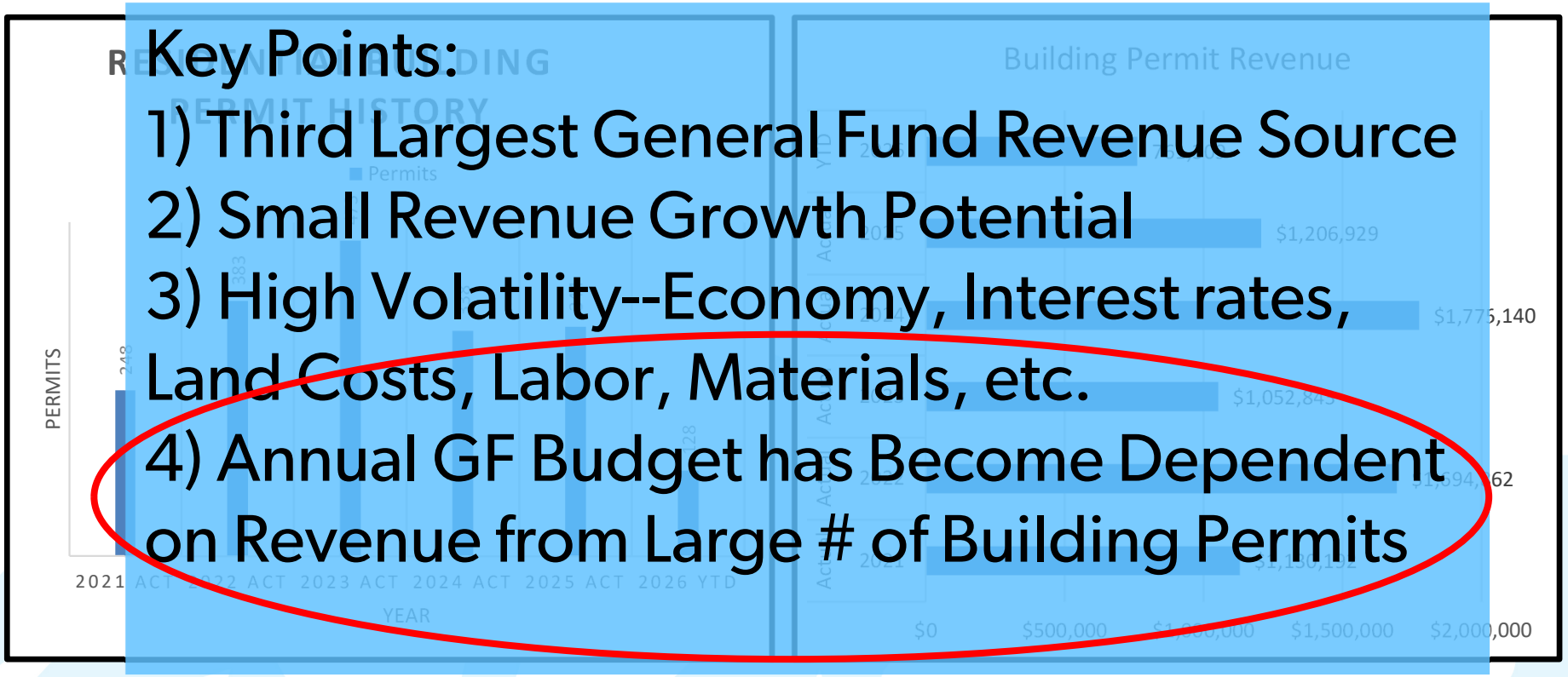
2026



*FY ‘26 & ‘27 Projected Numbers

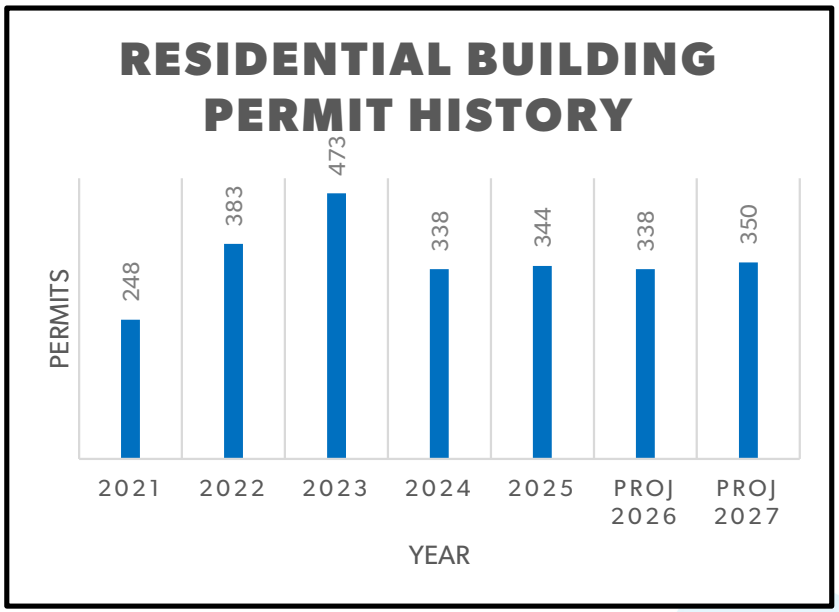
3) General Fund Budget has become Dependent on Revenue from Large Number of Building Permits

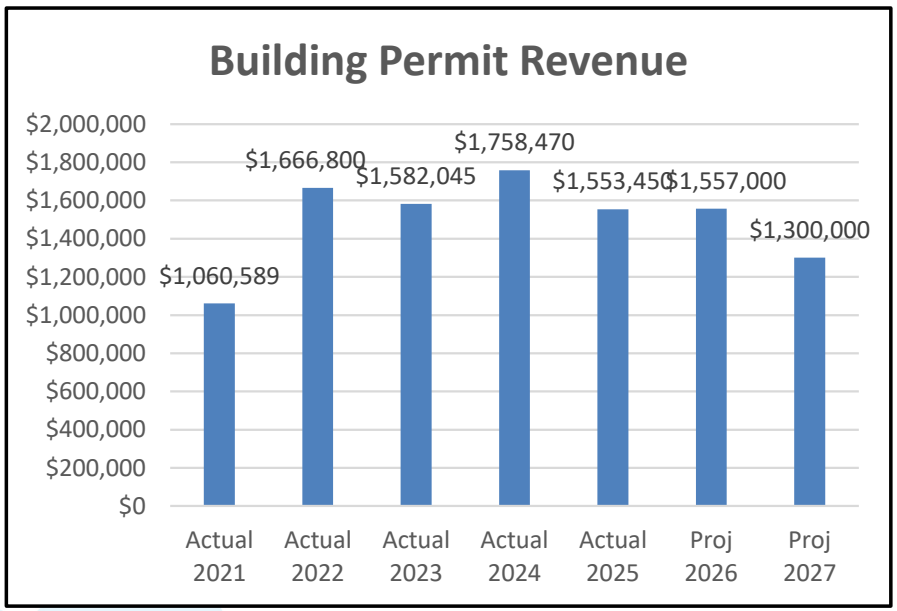


Key Points:

1) Third Largest General Fund Revenue Source
2) Small Revenue Growth Potential
3) High Volatility--Economy, Interest rates, Land Costs, Labor, Materials, etc.
4) Annual GF Budget has Become Dependent on Revenue from Large # of Building Permits

Note: This slide was shown at Council's annual retreat held in January


RESIDENTIAL BUILDING PERMIT HISTORY
PERMITS
248
383
473
338
344
338
350
2021
2022
2023
2024
2025
PROJ 2026
PROJ 2027
YEAR


Building Permit Revenue
$2,000,000
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$0
$1,060,589
$1,666,800
$1,582,045
$1,758,470
$1,553,450
$1,557,000
$1,300,000
Actual 2021
Actual 2022
Actual 2023
Actual 2024
Actual 2025
Proj 2026
Proj 2027

Year	GDP Decline
48-49	-1.7
1953-54	-2.7
1957-1958	-3.7
1961	-1.6
1969-1970	-0.6
1973-1975	-3
1980-1981	-2.2
1981-1982	-2.9
1990	-1.5
2001	-0.3
2009	-4.3
COVID-19	-53.8

History of U.S. Recessions Since Depression

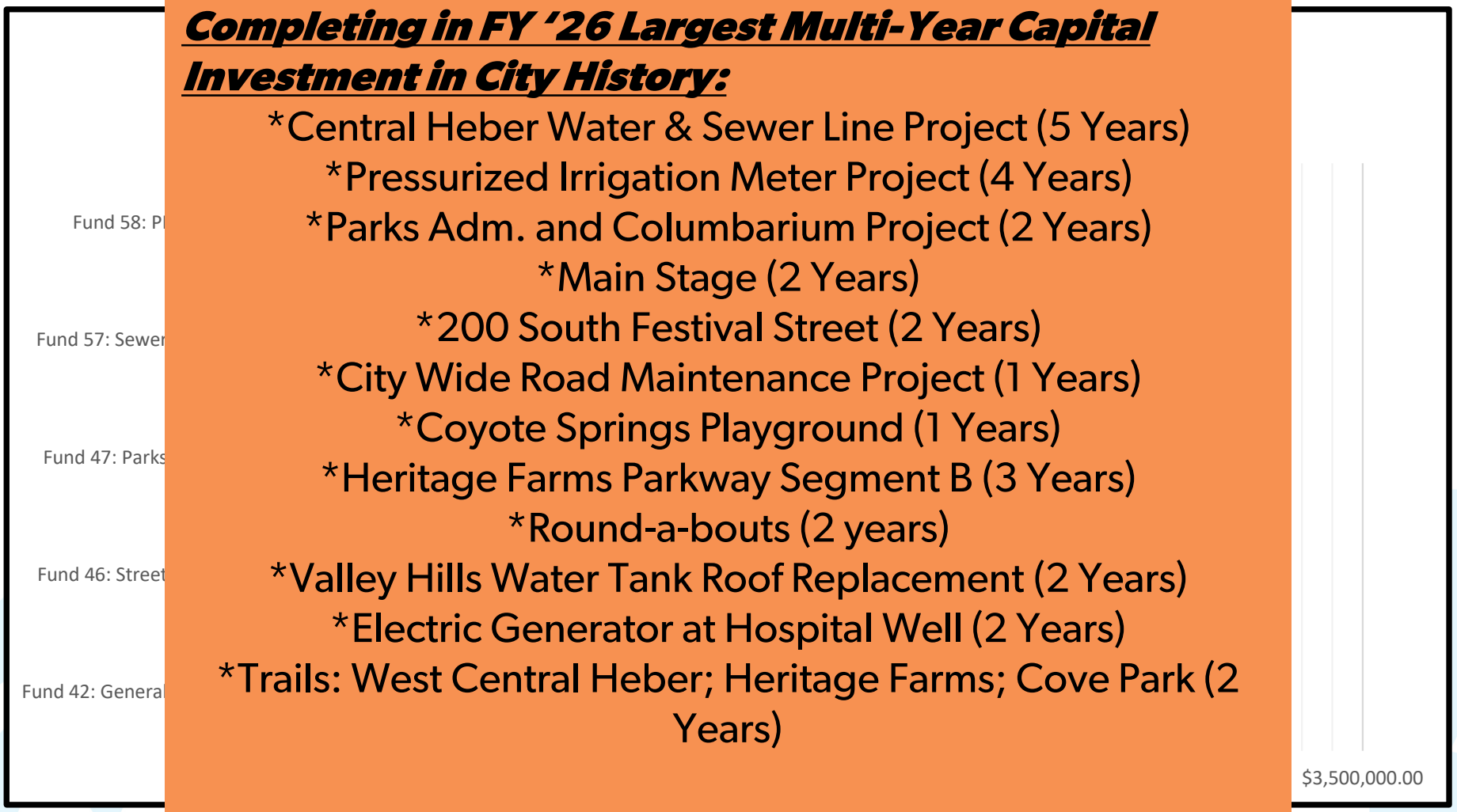
- Avg. GDP Decline for past 12 recessions: 2.23%
- Average Time Between Recessions: 5.3 Years
- Avg. Length of Recessions: 11.1 Months
- Each Recession is Unique and Impacts Economic Sectors Differently

4) CRA Increment and General Fund Impacts

	February 2025 Actual	February 2026 Actual	Year Over Year $ Change	Year Over Year % Change	YTD Actual	Budget	Over/(Under)	Percentage
Change In Net Position								
Revenue:								
Taxes								
3110 PROPERTY TAXES	70,564.09	81,105.71	10,541.62	114.94%	3,409,979.09	3,830,134.00	420,154.91	89.03%
3111 PROPERTY TAX INTEREST	605.07	657.16	52.09	108.61%	3,664.48	4,000.00	335.52	91.61%
3115 FEE IN LIEU OF TAX	9,898.46	9,137.28	(761.18)	92.31%	78,988.89	125,000.00	46,011.11	63.19%
3120 PRIOR YEARS TAXES - DELINQUENT	(4,608.65)	4,519.30	9,127.95	-98.06%	42,894.02	100,000.00	57,105.98	42.89%
3130 GENERAL SALES & USE TAXES	659,881.98	691,048.13	31,166.15	104.72%	3,781,135.87	7,260,542.00	3,479,406.13	52.08%
3140 FRANCHISE TAX	141,772.18	157,196.98	15,424.80	110.88%	821,694.44	1,506,301.00	684,606.56	54.55%
3150 TRANSIENT ROOM TAX	13,246.21	15,874.56	2,628.35	119.84%	87,095.91	150,000.00	62,904.09	58.06%
Total Taxes	891,359.34	959,539.12	68,179.78	107.65%	8,225,452.70	12,975,977.00	4,750,524.30	63.39%

	February 2025 Actual	February 2026 Actual	Year Over Year $ Change	Year Over Year % Change	YTD Actual	Budget	Over/(Under)	Percentage
Change In Net Position								
Revenue:								
Taxes								
3110 PROPERTY TAXES	-	6,097.18	6,097.18	-	330,345.56	100,000.00	(230,345.56)	330.35%
Total Taxes	-	6,097.18	6,097.18	-	330,345.56	100,000.00	(230,345.56)	330.35%

5) Purposeful Draw Down of Capital Fund Balances



Completing in FY '26 Largest Multi-Year Capital Investment in City History:

*Central Heber Water & Sewer Line Project (5 Years)
*Pressurized Irrigation Meter Project (4 Years)
*Parks Adm. and Columbarium Project (2 Years)
*Main Stage (2 Years)
*200 South Festival Street (2 Years)
*City Wide Road Maintenance Project (1 Years)
*Coyote Springs Playground (1 Years)
*Heritage Farms Parkway Segment B (3 Years)
*Round-a-bouts (2 years)
*Valley Hills Water Tank Roof Replacement (2 Years)
*Electric Generator at Hospital Well (2 Years)
*Trails: West Central Heber; Heritage Farms; Cove Park (2 Years)

Fiscal Trends Recommendations...

- Maintain General Fund Unrestricted Reserves
- Consider Leveraging Annual Property Tax Increase to Offset Inflationary Pressures
- Stay Small as We Grow Utilizing Force Multipliers
  - Technology/AI
  - Outsource
  - Partnerships (PPP)
  - Focus on Core Functions
  - Internal Processes
- Continue Assessing and Improving Operational Effectiveness
- Economic Development
  - Strengthen Local Economic Engine (Downtown)

FY '27 Budget Initiatives

•No more merit—transitioned to wage scale adjustments—for all employees

- Safety Incentive Program Funding
- Fire Station Acquisition—$1,856,500 purchase cost; Close in FY'27 (July);
  - Pmt 1 of $1.3M due to WCFD in July '26
  - Pmt 2 of 556K due to WCFD in July '27
  - Jordanelle fee of $1,300,000 due to Heber City on or before December 2026.
  - Jordanell fee of $1,750,000 due to Heber City in FY 28.
- HL&P Building: No demolition cost included in FY27 budget; Demo cost estimate of $???. Pay from CRA fund.
- WAVE Buildings: Paint both buildings in FY'26 using CRA revenues. Look to lease one or both buildings in FY'27.

FY ‘27 Budget Initiatives Cont.

- Park/Plaza Master Phase 2 Design: $400k included in FY ’27 budget; 50% funded in Tap Tax Fund and 50% in Parks Impact Fee Fund
- Muirfield Park Expansion Project delayed until Spring ’27.
- Fee and Rate Increases Included in FY’27 Budget
  - General Fund Property Tax Increase.
  - GF Administration: Increases to certain ancillary costs.
  - Airport: Inflationary increase to lease sq. ft. rates; gate access fee; fuel flowage fee; and establish new lease renewal fee.
  - Building: Increasing plan review fees for residential/commercial from 25%/40% respectively to a flat rate of 65% for both.
  - Impact Fees: Annual inflationary increases.
  - Pressurized Irrigation Fees: Will need to adopt tiered rates in FY’27.
  - Planning:
  - Utility Fees: Sewer 0%; Water 12%; Storm Water 9%; PI 0%
  - Other inflationary increase as stated in policy.
- Park Fee from Jordanelle Ridge

General Budget Details & Assumptions FY '27

- Balanced Budgets—utilizing reserves in some funds
  - General Fund balanced using no reserves.
- General Revenue assumptions:
  - Soft growth in most primary revenue sources
    - Sales tax, building permits, etc.
  - Property taxes remain steady
  - CRA impacts on GF property taxes
- Property Tax Increase included in GF Tentative Budget: An inflationary increase of 5.2% generating $174,085. *5.2% is a combined rate of past 2 years from MPI—FY25 2.8% & FY26 2.4%
- General Fund Reserve budgeted at $5,719,004 which represents approximately 33% of estimated revenues

- HL&P dividend payment of $250k not included in budget

- Enterprise Rate Increases Included in Tentative Budget (effective August 1st):
  - Culinary Water Fund - 12%
  - Sewer Fund – 0% (9% recommended)
  - Storm Water Fund – 8%
  - Pressurized Irrigation System – 0%

- Building Permit and Impact Fee Projections based on 350 residential permits & 20,000k sq. ft. of commercial space

Proposed COLA & Merit FY‘27

City-Wide COLA

- 2.4% February ‘25 Mt. Plains CPI
  - Payable first full pay period in July
  - Budgeted Amount: $245k

Merit

- No more merit—moved to wage step increases (paid on anniversary)

Employee Health Benefits

Medical (PEHP)
$1,760,142
Increase 6.7%

Dental (Mutual of Omaha)
$78,961
No Increase

Vision (EMI)
$20,203
Increase 3.89%

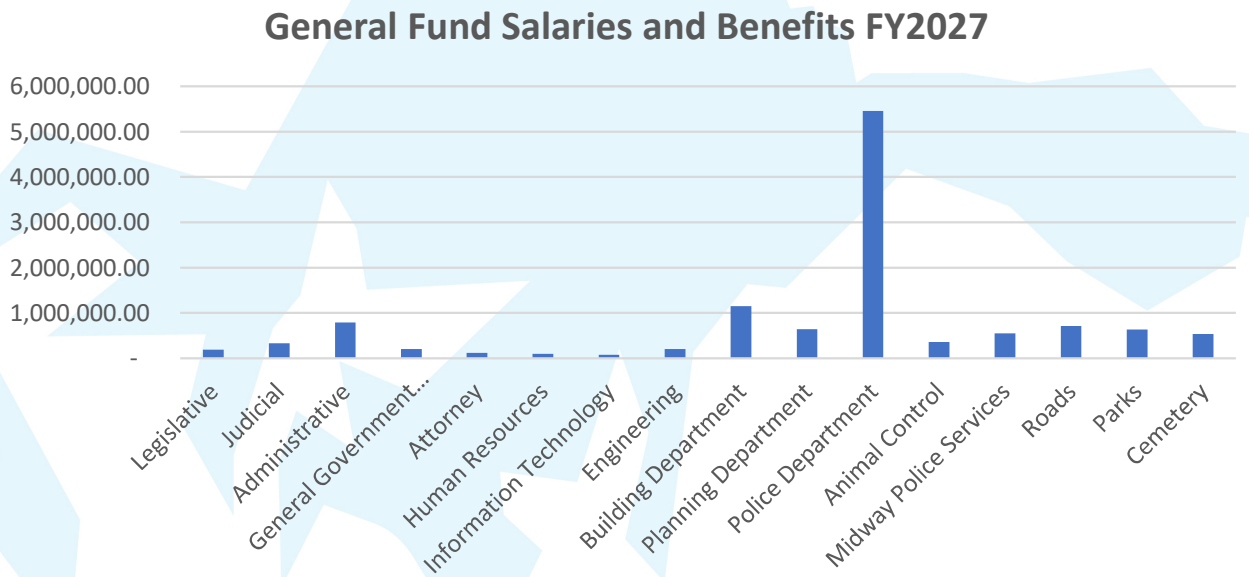
LTD (Standard)
$41,906
Increase 5.68%

Basic Life/AD (Standard)
$9,582.84
No Increase

Total All Plans:
$1,923,419

New Position History & GF Salary

New Positions									
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Police	2	2	1	4		1	2	1	13
Animal Control	1		1						2
Public Works	1		3	2	1	2	1	1	11
Parks/Cemetery		2		1					3
Engineering		1	1	1					3
Building			1			1		2	2
Planning				1					1
Airport								0.5	
Administration	1	1			1			0.5	2
Total	5	6	7	9	2	4	3	5	37



Positions– "Funded" and "Not Funded"

Funded

Not Funded

Include	Job Title	Department	Wages ($)	Add. Pays Total	Benefits Total	Total Compensation ($)
FT Positions						
Yes	Building Admin/Permit Technician	Building Department	$74,505.60	$3,531.14	$47,479.27	$125,516.01
Yes	General Government Building Maintenance	General Government Buildings	$61,360.00	$3,856.69	$45,221.96	$110,438.65
Yes	Officer	Police Department	$33,904.00	$3,376.69	$44,920.00	$82,200.69
Yes	Utility Maintenance Operator I A	Sewer Water Fund	$51,937.60	$5,156.69	$43,239.50	$100,333.79
PT Transition to FT*						
Yes	Executive Administrative Assistant	Administrative	$39,753.17	$651.14	$20,797.05	$61,201.36
Yes	Administrative Assistant	Airport Special Revenue Fund	$36,458.24	$1,131.14	$31,017.86	$68,607.24
			$297,918.61	$17,703.49	$232,675.64	$548,297.74
Not Funded						
No	Cemetery/Parks Maint Worker II	Parks	$54,516.80	$3,856.69	$43,561.16	$101,934.65
No	Animal Services Officer	Animal Control	$47,673.60	$10,312.59	$43,467.17	$101,453.36
No	Animal Control Tec	Animal Control	$23,732.80	$3,508.19	$2,649.26	$29,890.25
No	GIS Analyst	Culinary Water Fund	$51,709.00	$3,531.14	$42,212.05	$97,452.19
No	Public Works Deputy Director	Culinary Water Fund	$79,713.56	$3,856.69	$49,676.24	$133,246.49
No	Senior Planner (Planner III)	Planning Department	$102,044.80	$3,531.14	$55,044.63	$160,620.57
			$359,390.56	$28,596.44	$236,610.51	$624,597.51

***Total Compensation reflects additional cost to bring current position to fill-time status.**

Debt Portfolio

Debt	Balance
2014 Sales Tax Revenue Bond/Public Safety Bond – CIB	4,584,000
2018 Sales Tax Revenue Bond/Public Works Expansion – CIB	3,354,000
2022 Jet Truck – Zions Bank	196,000
★ 2022 Water Revenue Bond/Central Heber Project – Bank of Utah	12,683,000
★ 2022 Sewer Revenue Bond/Central Heber Project – CIB	7,859,000
★ 2022 PI Revenue Bond/Central Heber Project – CIB	3,976,000
2023 Excise Tax Revenue Bond/Road Maintenance – Webster Bank	2,653,000
★ 2023 Sewer Revenue Bond/Central Heber Project – CIB	6,984,000
2024 PI Revenue Bond/PI Meter Replacement – BWR	1,777,000
2024B PI Revenue Bond/PI Meter Replacement – BWR	1,293,000
★ 2024 Water Revenue Bond/Central Heber Project – BWR	2,919,000
★ 2024 Sewer Revenue Bond/Central Heber Project – CIB	5,786,000
2024 Interfund Loan/Cemetery Admin – Fund 48 and Fund 71	1,194,453
Total Outstanding Debt	**55,258,453**

- No new debt in FY 2026

★ Central Heber Project Debt

Heber City Council

FY '25/'26 Policy & Budget Priorities

Established 1/18/25; Adopted 2/4/25

Park Programming

1. Execute MOU with CAMS for park programming

Main Street Program Initiative (FY '24)

MOVING from tier 1 to tier 2

- Seed money $30k for CAMS part-time staff
- Responsibilities
  - Annual Reports
  - Yearly Dues
  - Public Relations
  - Oversee Events to Raise Funds
  - Attend Workshops and Trainings
- Establish a Downtown Heber Main Street District and Plan

Overview…

1) Heber City and Wasatch County Tourism & Economic Development Office funding for CAMS
2) CAMS to take lead row in park programming. Roger Brooks noted this was to lay groundwork for completion of phase 2 plaza improvements
3) CAMS Agreement:
    a) $39,900.00 to program 50 annual events, including HMOM
        1) Revenue came from eliminated position
    b) Historic District—moving from tier 1 to tier 2
    c) CAMS eventually to program 250 annual events
        a) Economic development
        b) Revitalize downtown
        c) Spur private investment

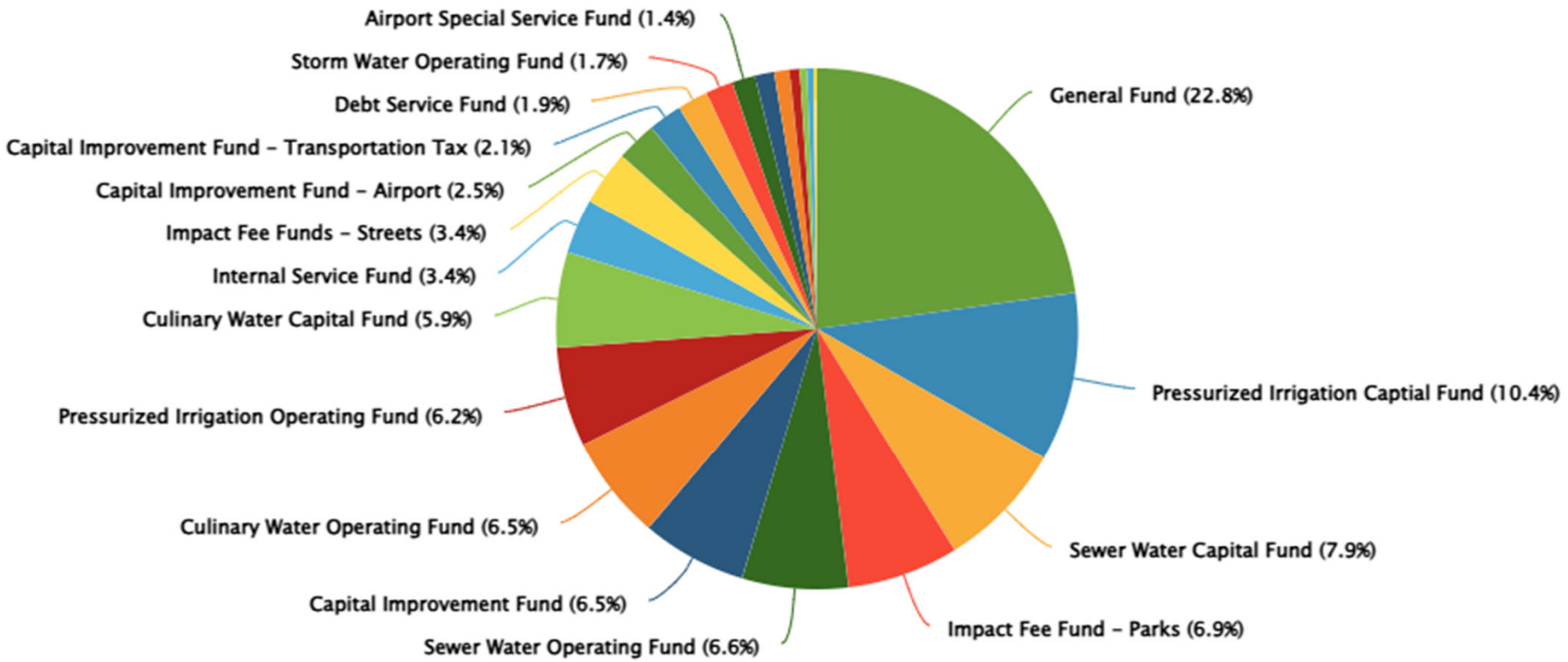
Summary of Funds

Part 2

Funds Overview: 27 Funds

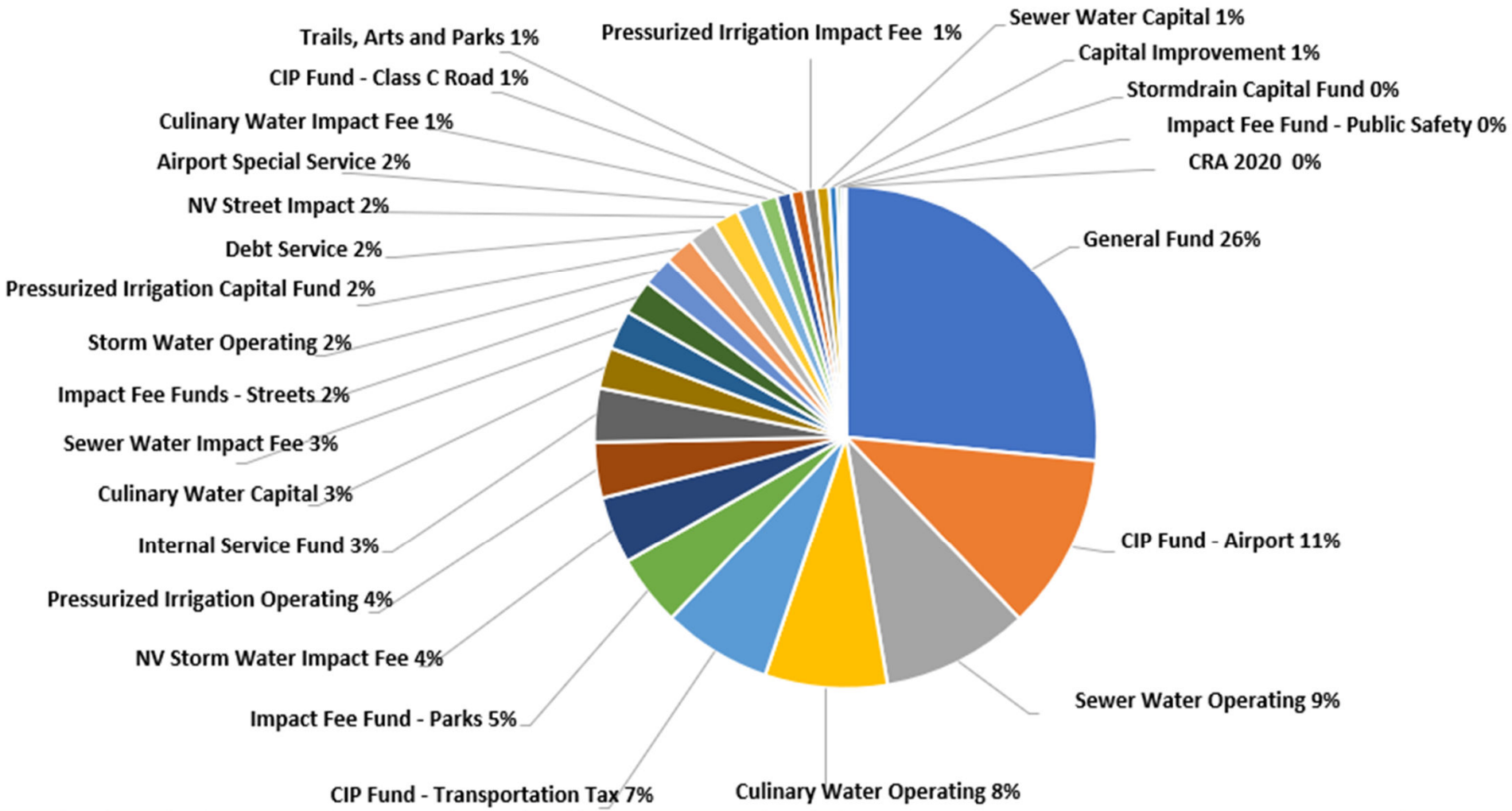
1) General Fund (10)
2) Water Operating Fund (51)
3) Sewer Operating Fund (52)
4) Storm Water Operating Fund (54)
5) Secondary Water Operating Fund (55)
6) Water Capital Fund (66)
7) Sewer Capital Fund (67)
8) Storm Water Capital Fund (68)
9) Secondary Water Capital Fund (69)
10) Water Impact Fund (56)
11) Sewer Impact Fund (57)
12) Secondary Water Impact Fee Fund (58)
13) Internal Service Fund (61)
14) Perpetual Care Fund (71)
15) Airport Fund (21)
16) Airport Capital Fund (41)
17) General Capital Projects Fund (42)
18) Streets Impact Fee Fund (46)
19) Parks Impact Fee Fund (47)
20) Transportation Fund (48)
21) Class C Roads Fund (49)
22) Debt Service (31)
23) Public Safety Impact Fee Fund (43)
24) CRA Fund 2020 (44)
25) NV Street Impact Fund (50)
26) NV Storm Water Impact Fund (60)
27) TAP Tax Fund (23)

FY '26 City-Wide/All-Funds Budget



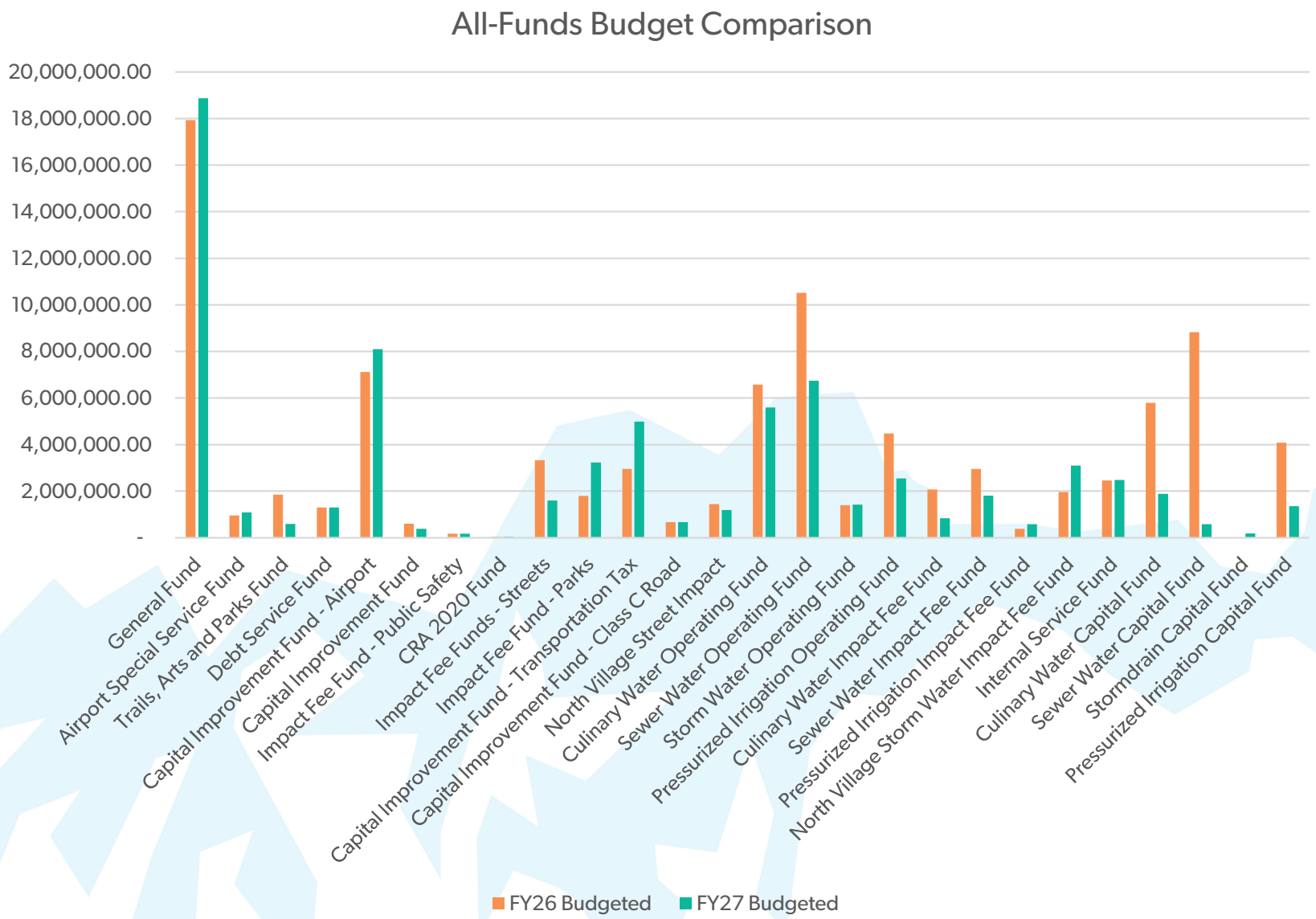
$91.6M

FY '27 City-Wide/All-Funds Budget



$72.0M – down 21.4% from FY26

All-Funds Budget Comparison



Governmental Funds

General Fund (10)

Airport Fund (21)

Airport Capital Project Fund (41)

Internal Service Fund (61)

Perpetual Care Fund (71)

Debt Service Sinking Fund (31)

Capital Projects Fund (42)

Public Safety Impact Fee Fund (43)

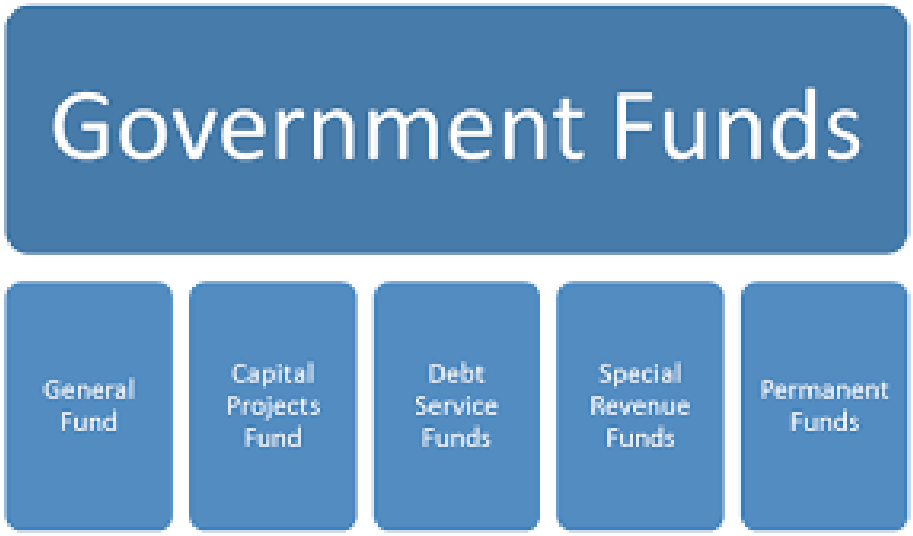
Streets Impact Fees Fund (46)

Parks Impact Fees Fund (47)

Transportation Fund (48

Class C Roads Fund (49)

*CRA 2020 Fund (44)



General Fund (10)

Note: This is a Tentative Budget.

Staff will update budget for final adoption as it obtains current budget information regarding Midway Police Services contract and other budget information.

Projected GF Balance subject to change.

Key Revenue Assumptions

- General Fund revenues increased 6.73% from FY ‘26 budget
- Property Taxes new growth budgeted to increase 16.36% for an increase of approximately $539K
- Property Tax inflationary increase of 5.2% ($174K)
- Sales Tax growth budgeted at 5% ($367K) over 2026 projected revenues
- Building Permit projection of 350 residential permits and 20K sq. ft. commercial
- GF utilize $0 of reserves to balance fund
- Annual dividend of $250K from HL&P not budgeted

General Fund (10)

Comprehensive Fund Summary

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

GF Revenues by Revenue Source

Revenues by Revenue Source

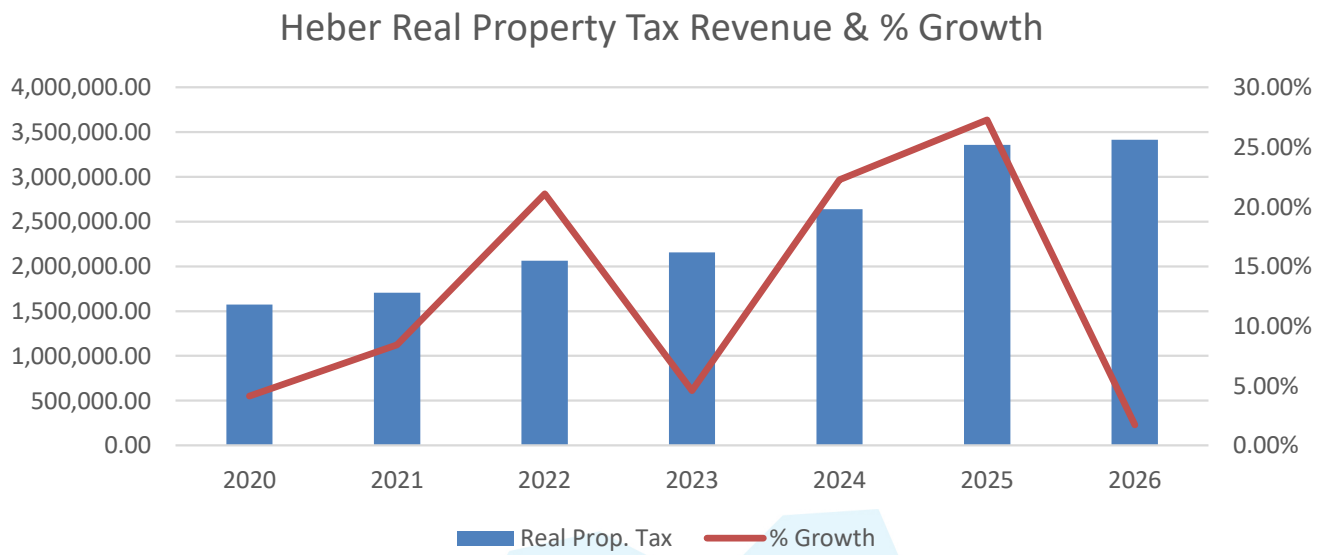
Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY2026 Budgeted vs. FY 2027 Budgeted (% Change)
Property Taxes	$3,559,181	$4,059,134	$3,652,869	$4,356,384	7.32%
Sales Tax	$5,719,321	$7,260,542	$7,335,703	$7,697,013	6.01%
Franchise Tax	$1,273,462	$1,506,301	$1,389,846	$1,506,301	-
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%**

Sales Tax Trending

Sales Tax FY YOY % Change											
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027 Budgeted
JULY	111%	108%	117%	110%	124%	102%	124%	98%	103%	102%	105%
AUGUST	116%	112%	111%	108%	110%	137%	104%	98%	103%	116%	105%
SEPTEMBER	113%	109%	109%	107%	127%	109%	114%	102%	104%	98%	105%
OCTOBER	108%	117%	110%	114%	113%	104%	125%	101%	121%	96%	105%
NOVEMBER	114%	120%	109%	113%	121%	119%	113%	116%	90%	121%	105%
DECEMBER	109%	104%	110%	113%	120%	114%	100%	92%	126%	105%	105%
JANUARY	115%	115%	111%	123%	102%	124%	105%	110%	97%	101%	105%
FEBRUARY	123%	105%	113%	95%	135%	129%	99%	113%	97%	107%	105%
MARCH	114%	108%	100%	116%	128%	113%	104%	90%	124%	104%	105%
APRIL	111%	124%	105%	122%	133%	129%	80%	115%	93%	104%	105%
MAY	110%	124%	107%	114%	115%	103%	113%	109%	94%	104%	105%
JUNE	118%	108%	106%	126%	123%	110%	102%	91%	121%	104%	105%
% Change:	113.50%	112.81%	108.97%	113.21%	120.84%	116.16%	106.94%	102.89%	106.06%	105.11%	105%

Yellow: < 99.9%
Green: 100% to 105%
Purple: Projections for FY '25 and Budget for FY '26

General Fund Property Taxes



Property Tax Increase History	
FY '25	9.38%
FY '24	8.06%
FY '22	10%
FY '15	32.39%
FY '11	4.11%

History Since 1997

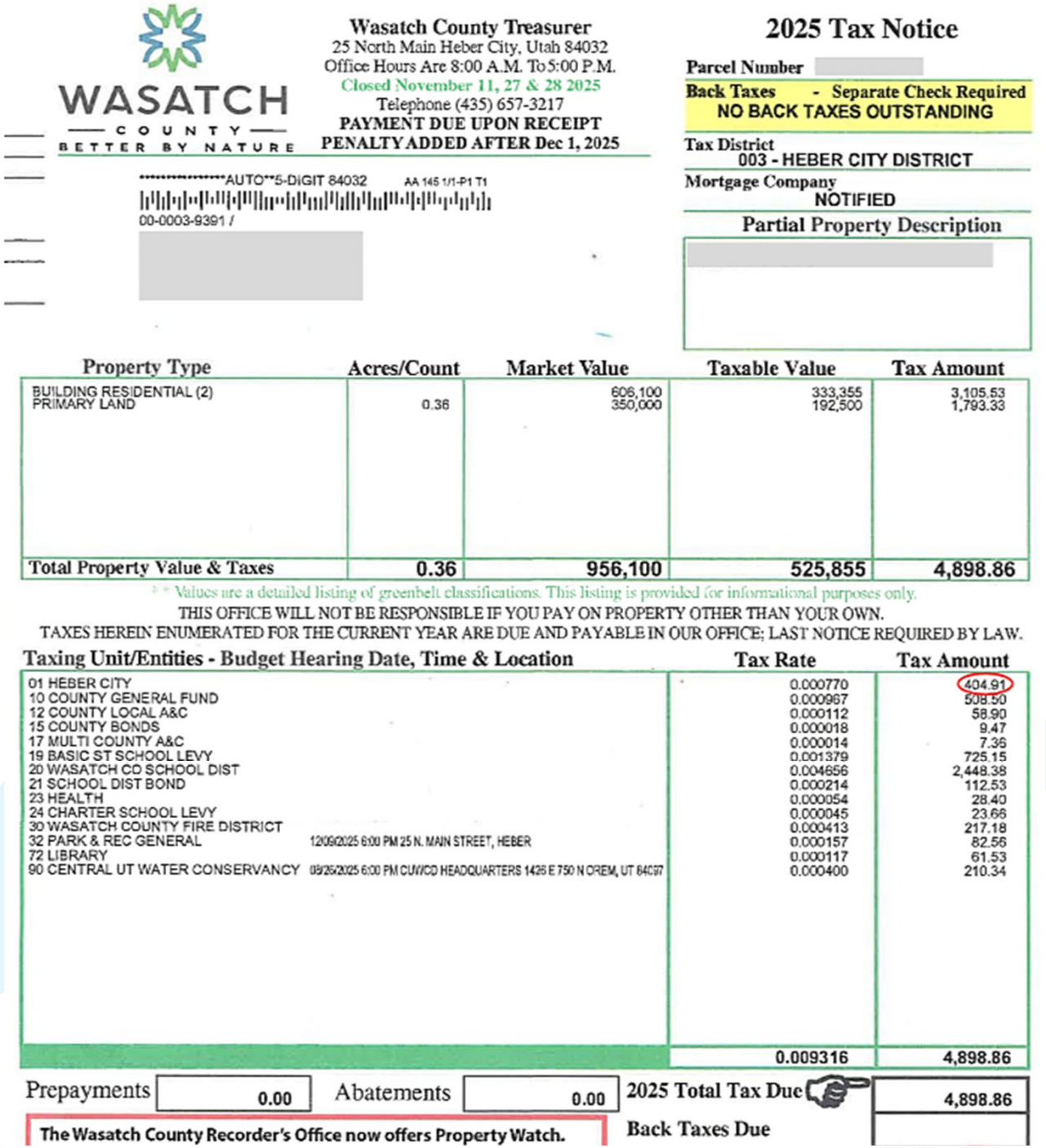
5YR Average Property Tax Trend: 15.38%

Scenario #1
Combined Inflationary Increase of 5.2%
(Mountain Plains Consumer Price Index - February 2025)

Residential		Commercial	
Property tax increase needed	$ 174,085	Property tax increase needed	$ 174,085
Annual increase per household	**$ 18.72**	Annual increase per household	**$ 34.03**

Residential		Commercial	
2025 County Valuation	4,347,766,295	2025 County Valuation	4,347,766,295
Current Revenue per CTR	3,347,780	Current Revenue per CTR	3,347,780
Proposed Tax Rate	0.0008100	Proposed Tax Rate	0.0008100
Estimated Revenue	3,521,865	Estimated Revenue	3,521,865
Increase	174,085	Increase	174,085
Budget	174,085	Budget	174,085
Tax Rate	0.004004%	Tax Rate	0.004004%
2025 Average Property Value	850,000	2025 Average Property Value	850,000
Exemption	45%	Exemption	0%
Taxable Value	467,500	Taxable Value	850,000
Per Month Increase	$1.56	Per Month Increase	$2.84
Per Year Increase	$18.72	Per Year Increase	$34.03
Estimate Annual Taxes	378.69	Estimate Annual Taxes	688.53

Property Tax Bill Example



WASATCH COUNTY
BETTER BY NATURE

Wasatch County Treasurer
25 North Main Heber City, Utah 84032
Office Hours Are 8:00 A.M. To 5:00 P.M.
Closed November 11, 27 & 28 2025
Telephone (435) 657-3217
PAYMENT DUE UPON RECEIPT
PENALTY ADDED AFTER Dec 1, 2025

2025 Tax Notice

Parcel Number [redacted]

Back Taxes - Separate Check Required
NO BACK TAXES OUTSTANDING

Tax District
003 - HEBER CITY DISTRICT

Mortgage Company
NOTIFIED

Partial Property Description

[redacted]

**********AUTO**5-DIGIT 84032 AA 145 1/1-P1 T1
00-0003-9391 /

[redacted]

Property Type	Acres/Count	Market Value	Taxable Value	Tax Amount
BUILDING RESIDENTIAL (2)		606,100	333,355	3,105.53
PRIMARY LAND	0.36	350,000	192,500	1,793.33
Total Property Value & Taxes	**0.36**	**956,100**	**525,855**	**4,898.86**

* * Values are a detailed listing of greenbelt classifications. This listing is provided for informational purposes only.

THIS OFFICE WILL NOT BE RESPONSIBLE IF YOU PAY ON PROPERTY OTHER THAN YOUR OWN.
TAXES HEREIN ENUMERATED FOR THE CURRENT YEAR ARE DUE AND PAYABLE IN OUR OFFICE; LAST NOTICE REQUIRED BY LAW.

Taxing Unit/Entities - Budget Hearing Date, Time & Location		Tax Rate	Tax Amount
01 HEBER CITY		0.000770	404.91
10 COUNTY GENERAL FUND		0.000967	508.50
12 COUNTY LOCAL A&C		0.000112	58.90
15 COUNTY BONDS		0.000018	9.47
17 MULTI COUNTY A&C		0.000014	7.36
19 BASIC ST SCHOOL LEVY		0.001379	725.15
20 WASATCH CO SCHOOL DIST		0.004656	2,448.38
21 SCHOOL DIST BOND		0.000214	112.53
23 HEALTH		0.000054	28.40
24 CHARTER SCHOOL LEVY		0.000045	23.66
30 WASATCH COUNTY FIRE DISTRICT		0.000413	217.18
32 PARK & REC GENERAL	12/09/2025 6:00 PM 25 N. MAIN STREET, HEBER	0.000157	82.56
72 LIBRARY		0.000117	61.53
90 CENTRAL UT WATER CONSERVANCY	09/25/2025 6:00 PM CUWCD HEADQUARTERS 1426 E 750 N OREM, UT 84097	0.000400	210.34
		0.009316	**4,898.86**

Prepayments 0.00 Abatements 0.00 **2025 Total Tax Due** 4,898.86

The Wasatch County Recorder's Office now offers Property Watch. **Back Taxes Due**

8.3% of total tax bill

Property Tax Allocation (2025)

Wasatch School District 59.38%

Wasatch County 10.62%

Heber City 8.3%

Fire Protection 4.13%

Central UT Water Conservancy District 4%

County Park and Recreation 1.57%

Library 1.17%

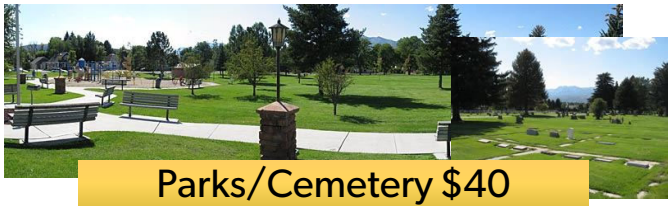
Where Do My Heber City Taxes Go?

(Based on 2025 Tax Rate of 8.3% on an ***$850,000*** Primary Resident)

City Council $8

Administration $57

Court System $10



Parks/Cemetery $40

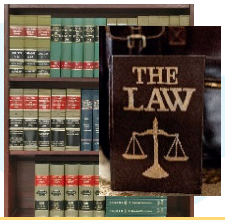
Animal Control $10

Police $173

Streets $38

Engineering $7

Planning $11



Attorney's Office $6

$360

Report: Streaming Price Hikes Push Annual U.S. Media Spending to $3,350

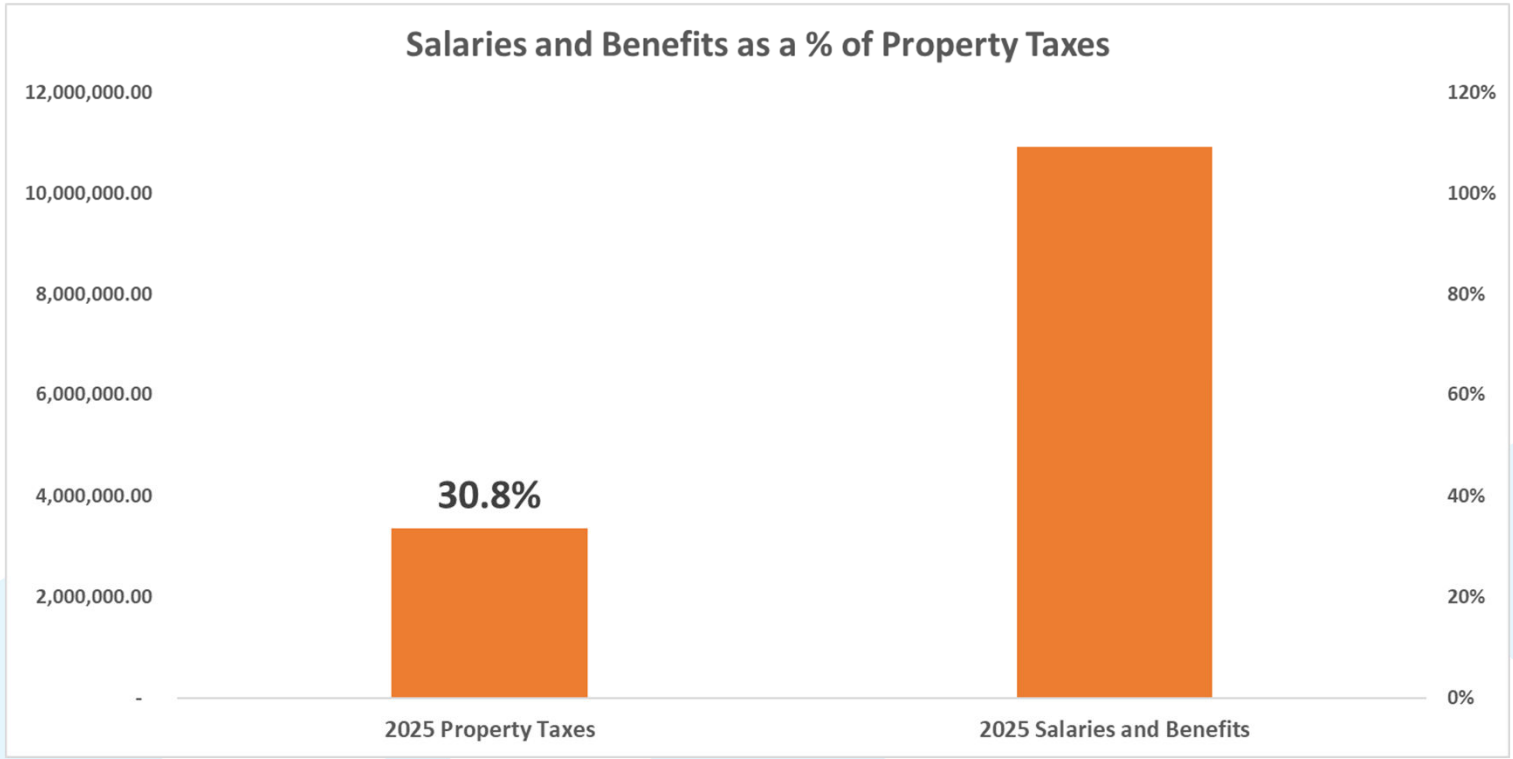
NEWS PROVIDED BY
EIN Presswire
Nov 12, 2025, 4:58 PM ET

Reviews.org's State of Consumer Media Spending finds streaming costs up 22% in 2025

GF Department Expenditures

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%**

General Fund—Property Tax as a % of Salaries and Benefits



Alternatives to Property Tax Increase (each alternative has pros and cons)

1) Utilization of General Fund Reserves currently at 33% or $5,719,004
2) Transfer from CRA Fund
3) Deeper cuts in GF Expenditures
4) Establishment of Municipal Transportation Fee

Municipal Fee Changes & Transportation Funding

Why This Matters

- Rapid growth: population is expected to double
- ≈215M infrastructure need over 20 years
- Pressure on existing funding sources

State Law Changes

- Public safety fees largely prohibited
- Non-compliant fees must be repealed (2025-2027)
- Cities must shift to compliant funding tools

Council Direction

Explore feasibility + legal analysis of TUF
OR
continue relying on impact fees & general fund

Transportation Utility Fee (TUF)

- Fee based on road usage (utility model)
- Fund roads, maintenance, & operations
- Requires:
  - Study + nexus to use
  - Public hearing + notice
  - Ordinance adoption
  - Restricted fund + reporting

Key Considerations

- Must meet legal "reasonable relationship " standard
- Ongoing litigation: risk of being treated as a tax
- Subject to referendum + 10-year sunset

HEBER CITY

4) CRA Increment and General Fund Impacts

	February 2025 Actual	February 2026 Actual	Year Over Year $ Change	Year Over Year % Change	YTD Actual	Budget	Over/(Under)	Percentage
Change In Net Position								
Revenue:								
Taxes								
3110 PROPERTY TAXES	70,564.09	81,105.71	10,541.62	114.94%	3,409,979.09	3,830,134.00	420,154.91	89.03%
3111 PROPERTY TAX INTEREST	605.07	657.16	52.09	108.61%	3,664.48	4,000.00	335.52	91.61%
3115 FEE IN LIEU OF TAX	9,898.46	9,137.28	(761.18)	92.31%	78,988.89	125,000.00	46,011.11	63.19%
3120 PRIOR YEARS TAXES - DELINQUENT	(4,608.65)	4,519.30	9,127.95	-98.06%	42,894.02	100,000.00	57,105.98	42.89%
3130 GENERAL SALES & USE TAXES	659,881.98	691,048.13	31,166.15	104.72%	3,781,135.87	7,260,542.00	3,479,406.13	52.08%
3140 FRANCHISE TAX	141,772.18	157,196.98	15,424.80	110.88%	821,694.44	1,506,301.00	684,606.56	54.55%
3150 TRANSIENT ROOM TAX	13,246.21	15,874.56	2,628.35	119.84%	87,095.91	150,000.00	62,904.09	58.06%
Total Taxes	891,359.34	959,539.12	68,179.78	107.65%	8,225,452.70	12,975,977.00	4,750,524.30	63.39%

	February 2025 Actual	February 2026 Actual	Year Over Year $ Change	Year Over Year % Change	YTD Actual	Budget	Over/(Under)	Percentage
Change In Net Position								
Revenue:								
Taxes								
3110 PROPERTY TAXES	-	6,097.18	6,097.18	-	330,345.56	100,000.00	(230,345.56)	330.35%
Total Taxes	-	6,097.18	6,097.18	-	330,345.56	100,000.00	(230,345.56)	330.35%

Tap Tax Fund 23

Trails, Arts and Parks Fund (23)

Comprehensive Fund Summary

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

TAP Tax Fund 23: Overview

- TAP Tax referendum adopted in November ‘22
- 1/10 of one percent local sales tax ($0.01 for every ten dollars)
- Distribution determined by Agreement with Wasatch County & Midway:

VI. DISTRIBUTION METHODOLOGY

A. The parties agree to the following distribution of TAP Tax Funds within 30 days of receipt by the Wasatch County Treasurer: Heber City 48.45%, Wasatch County 34.29%, and Midway City 17.26%.

- Revenues collection begin in April ‘23
- Heber City standing policies:
  1) Commencing FY ‘24: 10% of tax revenue dedicated to art grant program and remaining amount dedicated to trails and parks capital projects
  2) Commencing FY ‘25: 25% of tax revenue dedicated to trail maintenance
  3) Commencing FY ‘26: Council approved a two-year contract with Wasatch Trails Foundation in the amount of $65,100 per year
  4) Annually, City Council is to reassess standing TAP Tax policies

TAP Tax Financial Review: FY '23 through FY '27

TAP Tax Financial Summary	
Years	**Amount**
FY 23 Act. Revenue	$147,582.82
FY 24 Act. Revenue	$581,641.47
FY 25 Proj. Revenue	$645,758.67
FY 26 Budgeted Revenue	$672,084.49
FY 27 Projected Revenue	$662,800
Total:	**$2,709,867.45**
FY 23 Act. Expenditures	$264,287.72
FY 24 Act. Expenditures	$211,530.75
FY 25 Proj. Expenditures	$550,430.70
FY 26 Budgeted Expenditures	$827,350.00
FY 27 Projected	$427,500.00
Total:	**$2,281,099.17**
Difference:	**$428,768.28**

TAP Tax FY '23

Status	Category	Amount
	Revenue	
	Revenue	$147,582.82
	Total:	$147,582.82
	Expenditures	
Actual	Water Feature	$162,885.30
Actual	HVRR Trail	$82,499.85
Actual	Vista Park Playground	$18,902.57
	Total:	$264,287.72
	Difference:	($116,704.90)

TAP Tax FY '24

Status	Category	Amount
	Revenue	
Actual	Revenue	$581,641.47
	Total:	$581,641.47
	Expenditures	
Projected	#Art Grants	$60,000.00
Actual	Historic Markers/HLA	$19,216.15
Actual	Vista Park Playground	$73,140.85
Actual	HVRR Trail	$14,573.75
Actual	Mural: Bart the Bear	$10,600.00
Actual	Sculpture: Horseman & Cougar	$34,000.00
	Total:	$211,530.75
	Difference:	$370,110.72

#Grant program began in FY '24 at 10% of estimated revenues

TAP Tax FY '25

Status	Category	Amount
	Revenue	
	Revenue	645,758.67
	Total:	$645,758.67
	Expenditures	
Projected	Art Grants	$60,787.65
Set-a-side	*Trail Maintenance 25%	$156,138.17
Actual	Sculpture: Eagle	$20,000.00
Actual	Historic Markers/HLA	$183.12
Actual	Main Stage/Festival St.	$313,321.76
	Total:	$550,430.70
	Difference:	$95,327.97

*Annual trail maintenance--25% of total revenue

TAP Tax FY '26

Status	Category	Amount
	Revenue	
Projected	Revenue	$672,084.49
	Total:	$672,084.49
Expenditures		
Set-a-side	Art Grants	$60,000.00
Set-a-side	*Trail Maintenance 25%	$162,500.00
Actual	^WTF Agreement	$65,100.00
Actual	Pump Track	$10,000.00
Projected	Plaza/Park Concepts Outreach	$130,000.00
Actual	Plaza Holiday Lighting	$69,300.00
Budgeted	Muirfield Park Expansion	$200,000.00
Actual	Split Rail Fence	$11,250.00
Budgeted	America 250/HLA	$20,000.00
Budgeted	Plaque and Park Signs	$20,000.00
Budgeted	Wheeler Park	$11,000.00
Budgeted	Main Stage Backdrop	$49,000.00
Actual	Main City Playground Repair	$11,200.00
Budgeted	CAMS Summer Programming	$8,000.00
	Total:	$827,350.00
	Difference:	($155,265.51)

***Annual trail maintenance--25% of estimated revenue, less WTF agreement**

^ Wasatch Trails Foundation (WTF)- 2 year agreement $66,100/year

TAP Tax FY '27 Obligations/Projects

FY '27 Obligations

Trail Maintenance of .25%	$97,400.00
WTF Annual Agreement	$65,100.00
27 Art Grant Cycle .10%	$65,000.00
Plaza Design Costs	$200,000.00
Total Projected Expenditues for FY'27:	**$427,500.00**

FY'27 TAP Tax Fund Balance after FY '27 Obligations Available to be Spent in FY '27	$469,979.81
Total Restricted Revenue Through FY '27	$350,938.17
Total Projected Fund Balance (restricted and unrestricted):	$820,917.98

POSTT Park Project Recommendations FY'27

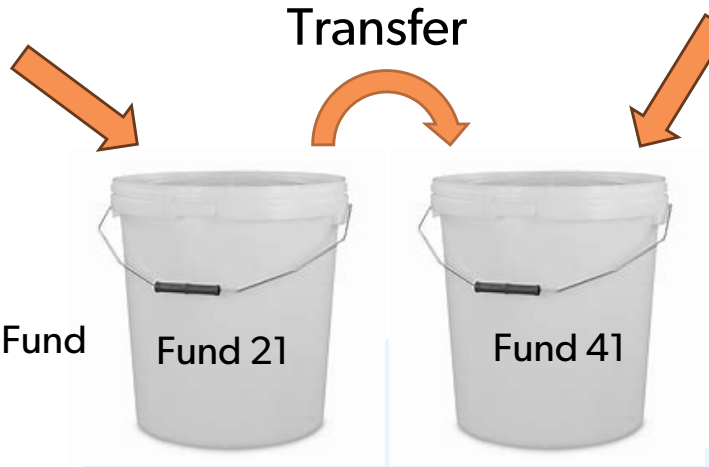
Priority #1 Parkview Place / Rock Wall Park	**Amount**
Large boulder	$ 78,000.00
Medium boulder	$ 50,000.00
Shade Pergola with Picnic Bench	$ 12,000.00
Priority #2 Wasatch Vista Park	
Shade Pergola with Picnic Bench	$ 12,000.00
Shade structure over the fitness court	$ 45,000.00
Priority #3 Trees in all Parks	
Goal to plant 126 trees across all parks FY27	$ 44,000.00
Priority #4 Valley Hills Park	
Resurfacing the tennis court and adding new tennis net, new basketball net	$ 48,000.00
Shade Pergola with Picnic Bench	$ 12,000.00
Total Tap Tax Fund POSTT Committee Recommendation	**$ 301,000.00**

Airport Funds: 21 and 41

Airport Funding 101

-Landing Fees
-Ground Leases
-Fuel Flowage Fees

-FAA Grants (AIP) 90%
-UT Aeronautics Division 5%



Airport Operating Fund

Airport Capital Fund

Airport Special Services Fund (21)

Comprehensive Fund Summary

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

- Fund 21 supports Airport Capital Fund 41 via annual transfer
- Did not include expected revenues from sale of hangers C & D in budget or new land leases currently being negotiated
- Significant revenues in FY'26 stem from one-time transaction fees Budget includes moving PT admin to FT.

Capital Improvement Fund - Airport (41)

Comprehensive Fund Summary

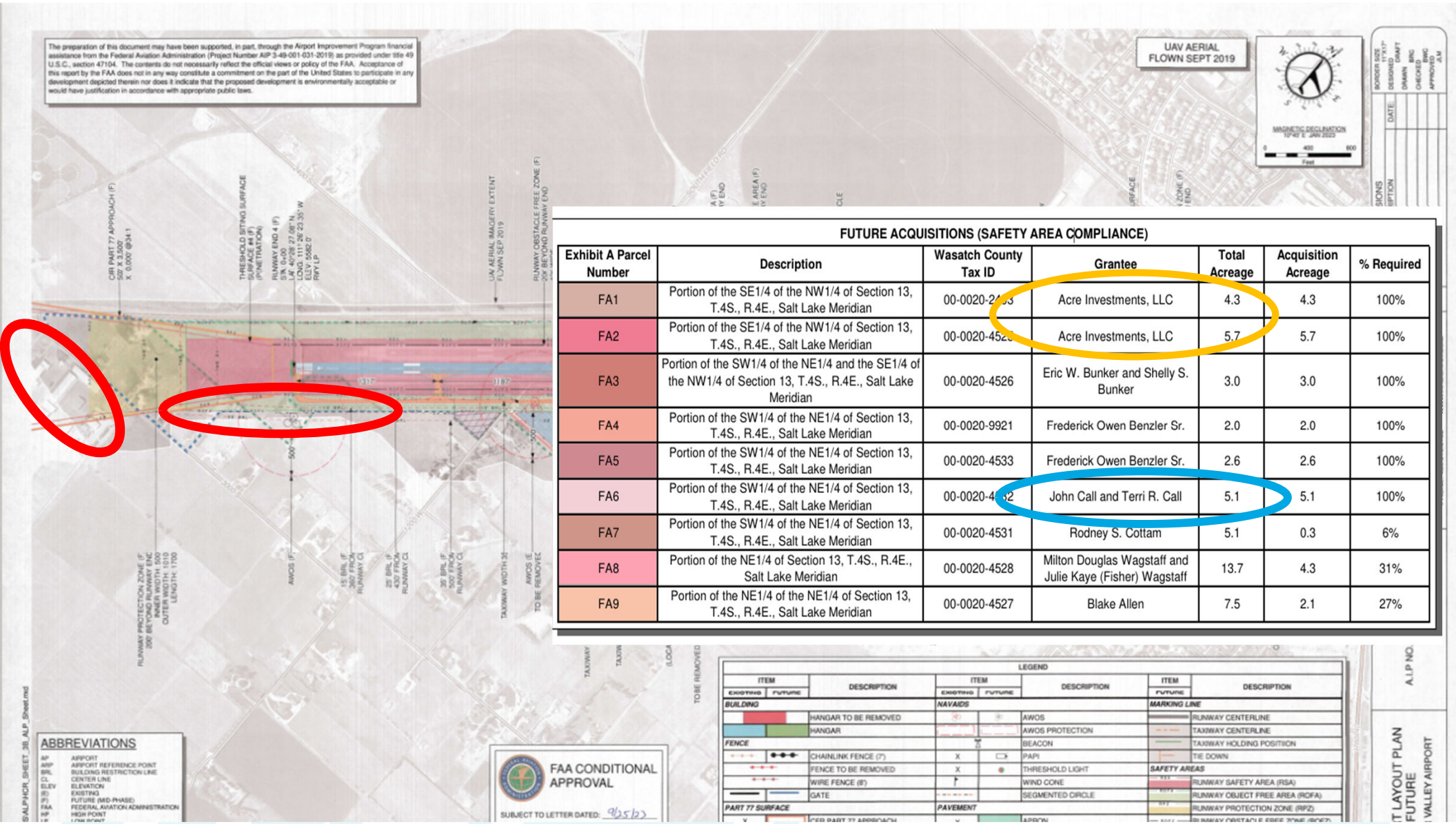
Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	-$149,597	-$149,597	$633
Revenues				
Total Revenues	$5,589,237	$7,367,578	$1,627,230	$8,096,325
Expenditures				
Total Expenditures	$6,093,664	$7,116,124	$1,477,000	$8,096,325
Total Revenues Less Expenditures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

- Fund 41 is used to fund Heber Valley Airport capital projects. Revenues are derived from a transfer from Fund 21 and FAA and UDOT aeronautic grants.
- FY '27 capital projects include Runway Relocation Master Design and Land Acquisition.
- FAA looking to advance timeline of runway relocation project. Limiting factor is city's ability to fund grant match obligation.

Airport Fund Balances Combined

Fund	FY25 Ending Fund Balance	FY26 Projected	FY26 Projected	FY26 Projected	FY27 Revenues	FY27 Expenses	FY27 Projected
Capital Improvement Fund - Airport	(149,597.00)	1,477,000.00	1,627,230.00	633.00	8,096,325.00	8,096,325.00	633.00
Airport Special Service Fund	17,741.00	939,019.00	1,156,000.00	234,722.00	880,500.00	1,081,828.00	33,394.28
Totals	(131,856.00)	2,416,019.00	2,783,230.00	235,355.00	8,976,825.00	9,178,153.00	34,027.28

- Consistent with enterprise funds, the Airport Special Service Fund and Airport CIP fund should be viewed collectively as a single pool of financial resources.
- The timing of projects can affect year-end cash balances, so it's important to look at multiple years to determine the health of a fund.
- No General Fund money was transferred to the Airport Fund.



FUTURE ACQUISITIONS (SAFETY AREA COMPLIANCE)

Exhibit A Parcel Number	Description	Wasatch County Tax ID	Grantee	Total Acreage	Acquisition Acreage	% Required
FA1	Portion of the SE1/4 of the NW1/4 of Section 13, T.4S., R.4E., Salt Lake Meridian	00-0020-24[illegible]3	Acre Investments, LLC	4.3	4.3	100%
FA2	Portion of the SE1/4 of the NW1/4 of Section 13, T.4S., R.4E., Salt Lake Meridian	00-0020-452[illegible]	Acre Investments, LLC	5.7	5.7	100%
FA3	Portion of the SW1/4 of the NE1/4 and the SE1/4 of the NW1/4 of Section 13, T.4S., R.4E., Salt Lake Meridian	00-0020-4526	Eric W. Bunker and Shelly S. Bunker	3.0	3.0	100%
FA4	Portion of the SW1/4 of the NE1/4 of Section 13, T.4S., R.4E., Salt Lake Meridian	00-0020-9921	Frederick Owen Benzler Sr.	2.0	2.0	100%
FA5	Portion of the SW1/4 of the NE1/4 of Section 13, T.4S., R.4E., Salt Lake Meridian	00-0020-4533	Frederick Owen Benzler Sr.	2.6	2.6	100%
FA6	Portion of the SW1/4 of the NE1/4 of Section 13, T.4S., R.4E., Salt Lake Meridian	00-0020-4[illegible]2	John Call and Terri R. Call	5.1	5.1	100%
FA7	Portion of the SW1/4 of the NE1/4 of Section 13, T.4S., R.4E., Salt Lake Meridian	00-0020-4531	Rodney S. Cottam	5.1	0.3	6%
FA8	Portion of the NE1/4 of Section 13, T.4S., R.4E., Salt Lake Meridian	00-0020-4528	Milton Douglas Wagstaff and Julie Kaye (Fisher) Wagstaff	13.7	4.3	31%
FA9	Portion of the NE1/4 of the NE1/4 of Section 13, T.4S., R.4E., Salt Lake Meridian	00-0020-4527	Blake Allen	7.5	2.1	27%

Capital Improvement Fund (42)

Comprehensive Fund Summary

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

- Fund 42 is dedicated to funding General Government capital facilities projects. Revenue is derived from Fund (10) transfers.
- Large, purposeful draw down of fund reserves in previous years to support completion of capital projects, such as Heritage Farms Parkway, Columbarium, etc.
- Safe Route to School and Salt Shed Reconstruction in FY '27

Public Safety Impact Fee Fund (43)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$14,144	$14,144	$16,144
Revenues				
Total Revenues	$184,828	$133,886	$202,000	$165,000
Expenditures				
Total Expenditures	$255,000	$165,000	$200,000	$165,000
Total Revenues Less Expenditures	-$70,172	-$31,114	$2,000	-
Ending Fund Balance	-$70,172	-$16,970	$16,144	$16,144

- Used to fund Public Safety Building debt service payment.

CRA Fund (44)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$38,877	$38,877	$78,127
Revenues				
Total Revenues	$877,793	$120,750	$2,320,750	$100,750
Expenditures				
Total Expenditures	$886,067	$40,000	$2,281,500	$40,000
Total Revenues Less Expenditures	-$8,274	$80,750	$39,250	$60,750
Ending Fund Balance	-$8,274	$119,627	$78,127	$138,877

- CRA created in 2021.
- Agency successfully negotiated two interlocal agreements with Heber City and CUWCD
- Received first increment disbursement in FY'26 ~$350K—offsetting impact to General Fund property tax revenue.
- FY '27 projected revenue to be updated after meeting with County officials.

Capital Improvement Fund - Streets (46)

Comprehensive Fund Summary

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

- These fees are restricted and can only be used for capital projects included in streets capital facilities plan.
- Fund project costs consist of developer reimbursement projects.

Capital Improvement Fund - Parks (47)

Comprehensive Fund Summary

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

- Council adopted new Parks Capital Plan in the fall
- Fund project costs consist of developer reimbursement projects, Muirfield Park expansion, Main Street Phase II and 300 South Trail design

Capital Improvement Fund - Transportation Tax (48)

Comprehensive Fund Summary

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

- Fund 48 utilizes Highway Option Sales Tax collected via sales of fuel within City limits. Funded projects are those with a street's nexus.
- Fund project costs consist of 100 W Road Redesign and Road Maintenance projects.
- Fund costs also consist of debt service payments.

Capital Improvement Fund - Class C Road (49)

Comprehensive Fund Summary

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

- Fund 49 is used to account for Class "C" road funds.
  Class C Road Account is distributed to cities based on the following formula: 50 percent based on the percentage that the population of the municipality bears to the total population of the State, and 50 percent based on the percentage that the C Road weighted mileage of the municipality bears to the total Class C Road total weighted mileage (UCA 72-2-108). The revenue source is from the State Transportation Fund state highway user fees and taxes.
- No projects budgeted.
- Debt service transfer of $665K to Fund 31 for road maintenance bond debt service payment.

North Village Street Impact Fee Fund (50)

Comprehensive Fund Summary

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

- New fund created in FY '25. Accounts for all North Village Street Impact Fees.
- All capital expenditures tied to developer reimbursements.

Internal Service Fund (61)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$164,244	$164,244	-$552,908
Revenues				
Total Revenues	$1,925,556	$2,312,190	$2,093,186	$2,848,670
Expenditures				
Total Expenditures	$2,514,549	$2,447,402	$2,810,338	$2,469,272
Total Revenues Less Expenditures	-$588,993	-$135,212	-$717,152	$379,398
Ending Fund Balance	-$588,993	$29,032	-$552,908	-$173,510

- Fund 61 accounts for all city-wide fleet and equipment management.
- Revenues are derived by sales of fixed assets and $2.2M of interfund service charges.
- The fund deficit is primarily due to the City's transition from leasing to purchasing assets. The Internal Service Fund is currently funding several upfront purchases, which will be recovered over time through internal service charges. In addition, certain asset sales anticipated in FY 2026 have been deferred to FY 2027.

Debt Service Fund (31)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$390,479	$390,479	$390,479
Revenues				
Total Revenues	$349,426	$1,701,608	$1,290,608	$1,291,359
Expenditures				
Total Expenditures	$1,291,710	$1,290,608	$1,290,608	$1,291,359
Total Revenues Less Expenditures	-$942,284	$411,000	-	-
Ending Fund Balance	-$942,284	$801,479	$390,479	$390,479

- Fund 31 serves as a sinking fund for the City accounting for all governmental principal and interest payments of debt issued by the City.
- Revenues transferred from funds responsible for paying debt.
- Balance = debt service bond requirement

Perpetual Care Fund (71)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$36,102	$36,102	$240,602
Revenues				
Total Revenues	$53,240	$198,352	$204,500	$166,352
Expenditures				
Total Expenditures	$800,000	-	-	-
Total Revenues Less Expenditures	-$746,760	$198,352	$204,500	$166,352
Ending Fund Balance	-$746,760	$234,454	$240,602	$406,954

•Fund 71 tracks resources dedicated to the long-term care and maintenance of the City's cemetery.
•No programmed outflows.

Enterprise Type Funds

Culinary Water Operating Fund (51)

Waste Water Operating Fund (52)

Storm Water Operating Fund (54)

PI Water Operating Fund (55)

Culinary Water Capital Project Fund (66)

Waste Water Capital Project Fund (67)

Storm Water Capital Fund (68)

PI Water Capital Fund (69)

Culinary Water Impact Fee Fund (56)

Waste Water Impact Fee Fund (57)

PI Water Impact Fee Fund (58)

Source of revenues are primarily user fees, designed to recover all related costs

Rate increases proposed for Water, Sewer, Storm Water, and Secondary Irrigation Funds based on Council approved strategy for funding Central Heber Water and Sewer Line Replacement Project.

Recently approved wage study increases currently not reflected in tentative budget numbers.

Enterprise Family of Funds

-

-Fee for Service

Transfer

-Impact Fees

Water Operating Fund

Water Capital Fund

Water Capital Fund

Key Points...

- Update Rate Study need to occur in FY'27
  - No rate increase in Sewer Fund or Pressurized Irrigation Fund
- Tiered Rates for Pressurized Irrigation Fund will need to be established in fall of FY'27
- Timing of West Side Central Heber Water and Sewer Replacement Project

Zions Bank Utility Rate Study Recommendations

TABLE 1: RECOMMENDED ANNUAL PERCENT CHANGE IN BASE & USER RATES ACROSS FUNDS

Recommended Annual Percent Change in Base & User Rates Across Funds						
Fund	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
Water Fund	0%	12%	12%	12%	12%	10%
Storm Water Fund	0%	7%	8%	9%	9%	9%
Sewer Fund	0%	10%	9%	8%	7%	0%
Pressurized Irrigation Fund	0%	5%	5%	0%	0%	0%

Note: With the exception of the Sewer Fund, percentage increases for FY '27 included in respective enterprise fund revenue estimates.

Water Utility Funds

Culinary Water Operating Fund (51)

Comprehensive Fund Summary

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

- Revenues reflect Zions Bank rate study recommendations.
- Retained earnings (reserves) drawn strategically to support capital improvements
- FY ’27 budget includes a transfer to CIP fund.

Culinary Water Impact Fee Fund (56)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$3,917,600	$3,917,600	$1,927,571
Revenues				
Total Revenues	$731,366	$866,903	$731,541	$737,076
Expenditures				
Total Expenditures	$2,747,746	$2,067,281	$2,721,570	$1,641,548
Total Revenues Less Expenditures	-$2,016,380	-$1,200,378	-$1,990,029	-$904,472
Ending Fund Balance	-$2,016,380	$2,717,222	$1,927,571	$1,023,099

- Restricted revenues
- Budget includes one interfund transfer to the PI system for the PI replacement project.

Culinary Water Capital Fund (66)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	$3,551,816	$5,064,510	$5,064,510	$1,178,710
Revenues				
Total Revenues	$18,394	$3,500,000	-	$1,408,000
Expenditures				
Total Expenditures	$4,641,167	$5,796,000	$3,445,800	$1,873,000
Total Revenues Less Expenditures	-$4,622,773	-$2,296,000	-$3,445,800	-$465,000
Ending Fund Balance	-$1,070,957	$2,768,510	$1,618,710	$713,710

- Fund 66 used to account for all water capital projects funded via general water rate revenue transferred from Fund 51.
- Budget includes nine projects totaling $1.9M.

Sewer Utility Funds

Sewer Operating Fund (52)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$3,106,287	$3,106,287	$529,749
Revenues				
Total Revenues	$12,478,638	$6,082,400	$6,375,786	$6,404,800
Expenditures				
Total Expenditures	$4,333,377	$10,511,925	$8,952,324	$6,743,379
Total Revenues Less Expenditures	$8,145,261	-$4,429,525	-$2,576,538	-$338,579
Ending Fund Balance	$8,145,261	-$1,323,238	$529,749	$191,170

- Revenues do not reflect Zions Bank rate study recommendations due to accumulated reserves in capital fund.
- Retained earnings (reserves) drawn strategically to support capital improvements
- FY ’27 budget includes a transfer to CIP fund.

Sewer Impact Fee Fund (57)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$3,499,644	$3,499,644	$3,230,805
Revenues				
Total Revenues	$586,386	$480,288	$725,000	$346,960
Expenditures				
Total Expenditures	$103,832	$2,961,839	$598,839	$1,799,069
Total Revenues Less Expenditures	$482,554	-$2,481,551	$126,161	-$1,452,109
Ending Fund Balance	$482,554	$1,018,093	$3,625,805	$1,778,696

- Restricted revenues
- Budget includes three projects totaling $1.8M

Sewer Capital Fund (67)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	$6,494,238	$7,784,935	$7,784,935	$7,127,485
Revenues				
Total Revenues	$5,217	$4,000,000	$3,451,000	$1,421,000
Expenditures				
Total Expenditures	$7,004,876	$8,825,000	$4,108,450	$570,500
Total Revenues Less Expenditures	-$6,999,659	-$4,825,000	-$657,450	$850,500
Ending Fund Balance	-$505,421	$2,959,935	$7,127,485	$7,977,985

- Fund 67 used to account for all Sewer capital projects funded via general sewer rate revenue transferred from Fund 52.
- Budget includes two projects totaling $571K.

Storm Water Utility Funds

Storm Water Operating Fund (54)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$763,946	$763,946	$290,878
Revenues				
Total Revenues	$1,203,691	$1,164,482	$1,463,972	$1,319,000
Expenditures				
Total Expenditures	$782,800	$1,393,764	$1,937,040	$1,416,043
Total Revenues Less Expenditures	$420,891	-$229,282	-$473,068	-$97,043
Ending Fund Balance	$420,891	$534,664	$290,878	$193,835

- Revenues reflect Zions Bank rate study recommendations.
- Retained earnings (reserves) drawn strategically to support capital improvements
- FY ’27 budget includes a transfer to CIP fund.

North Village Storm Water Impact Fee Fund (60)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$1,125,539	$1,125,539	$2,090,539
Revenues				
Total Revenues	$884,545	$498,650	$965,000	$1,044,012
Expenditures				
Total Expenditures	-	$1,957,666	-	$3,098,200
Total Revenues Less Expenditures	$884,545	-$1,459,016	$965,000	-$2,054,188
Ending Fund Balance	$884,545	-$333,477	$2,090,539	$36,351

- New Fund in FY ‘24.
- Fund 60 accounts for North Village Impact Fees which is considered a restricted revenue source. The fees can only be spent on North Village capital projects included in the North Village Capital Facilities Plan.
- All costs tied to developer reimbursements.

Storm Water Capital Fund (68)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	-$225,460	-$225,460	$727,390
Revenues				
Total Revenues	$726	$10,000	$984,000	$220,000
Expenditures				
Total Expenditures	$293,641	$5,000	$31,150	$177,500
Total Revenues Less Expenditures	-$292,915	$5,000	$952,850	$42,500
Ending Fund Balance	-$292,915	-$220,460	$727,390	$769,890

- Fund 68 used to account for all Storm Water capital projects funded via general Storm Water rate revenue transferred from Fund 54.
- Budget includes two projects totaling $178K.

Pressurized Irrigation Funds

Pressurized Irrigation Operating Fund (55)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	-$897,966	-$897,966	$480,016
Revenues				
Total Revenues	$5,185,208	$3,385,900	$6,412,516	$2,148,093
Expenditures				
Total Expenditures	$904,200	$4,480,559	$5,034,534	$2,539,543
Total Revenues Less Expenditures	$4,281,008	-$1,094,659	$1,377,982	-$391,450
Ending Fund Balance	$4,281,008	-$1,992,625	$480,016	$88,566

- Revenues reflect Zions Bank rate study recommendations of 0%
- Retained earnings (reserves) drawn strategically to support capital improvements
- FY ’27 budget includes a transfer to CIP fund.

Pressurized Irrigation Impact Fee Fund (58)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$1,320,118	$1,320,118	$1,501,821
Revenues				
Total Revenues	$221,279	$258,941	$208,000	$209,252
Expenditures				
Total Expenditures	$522,536	$381,597	$26,297	$572,293
Total Revenues Less Expenditures	-$301,257	-$122,656	$181,703	-$363,041
Ending Fund Balance	-$301,257	$1,197,462	$1,501,821	$1,138,780

- Restricted revenues
- Budget includes three projects totaling $571K

Pressurized Irrigation Capital Fund (69)

Comprehensive Fund Summary

Category	FY 2025 Actuals	FY2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Beginning Fund Balance	-	$2,738,029	$2,738,029	$1,135,329
Revenues				
Total Revenues	$436	$3,100,000	$4,087,000	$1,497,000
Expenditures				
Total Expenditures	$4,550,953	$4,082,999	$5,689,700	$1,343,500
Total Revenues Less Expenditures	-$4,550,517	-$982,999	-$1,602,700	$153,500
Ending Fund Balance	-$4,550,517	$1,755,030	$1,135,329	$1,288,829

- Fund 69 used to account for all Pressurized Irrigation capital projects funded via general Pressurized Irrigation rate revenue transferred from Fund 55.
- Budget includes six projects totaling $1.3M.

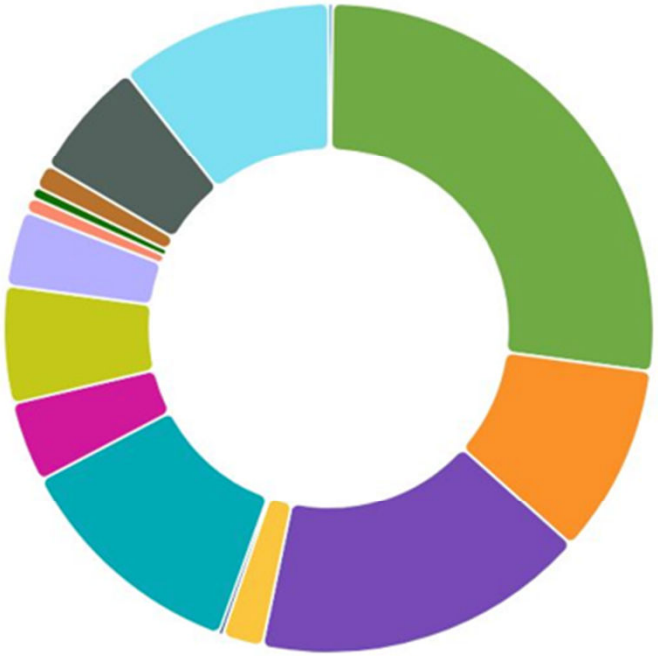
Capital Improvement Program

Part 3

Fund	Name	Primary Source of Funding
10	General Fund (GF)	General revenues
41	Airport Capital Improvement Fund	Transfer from Airport Operating Fund
42	Capital Improvement Fund	Transfer from GF
46	Streets Impact Fee Fund	Impact Fees
47	Parks Impact Fee Fund	Impact Fees
48	Transportation Capital Fund	Transportation Tax
49	Class “C” Roads Fund	Class “C” Roads Tax
44	CRA 2020 Fund	TIF
56	Culinary Water Impact Fund	Impact Fees
57	Sewer Impact Fund	Impact Fees
58	Pressurized Irrigation Impact	Impact Fees
61	Internal Service Fund	Renewal & Replacement
66	Culinary Water Capital	Fee for Service
67	Sewer Capital	Fee for Service
68	Storm Water Capital	Fee for Service
69	Pressurized Irrigation Capital	Fee for Service

CIP Sources of Funding

FY 27 Total Capital Funding Requested by Source



Administrative (0%)	$59,400.00
Capital Improvement Fund - Airport (27%)	$8,096,325.00
Capital Improvement Fund - General (9%)	$2,855,000.00
Capital Improvements Fund - Transportation Tax (17%)	$5,014,000.00
Culinary Water Capital Fund (2%)	$610,000.00
Culinary Water Fund (0%)	$60,000.00
Impact Fee Fund - Parks (12%)	$3,543,000.00
Impact Fee Fund - Streets (4%)	$1,202,500.00
Internal Service Fund (6%)	$1,750,044.00
North Village Impact Fee Fund (4%)	$1,133,646.00
Parks (1%)	$230,000.00
Pressurized Irrigation Fund (1%)	$160,000.00
Sewer Water Capital Fund (1%)	$368,000.00
Sewer Water Impact Fee Fund (6%)	$1,788,000.00
Storm Water Capital Fund (11%)	$3,208,200.00
TOTAL	**$30,078,115.00**

Discussion

& NEXT STEPS

HEART OF THE WASATCH BACK

HEBER CITY
EST 1889

Court Consolidation & HL&P Building: Next Steps

Justice Courts / Heber Light and Power Discussion

05/06/2026

Why are we having this discussion?

- Look at operational efficiency. (Court, Clerk, Security)
- Possible cost savings?
- Improved service to public.
- Staffing stability and resilience.
- Space needs for the City.
- Improved parking in the downtown.
- Strategic future needs of the City.
- Long term planning decision, not just a budget move.

WHAT IS THE HEBER CITY JUSTICE COURT?

Locally established and funded

Handle class B and C Misdemeanors

Violations of Ordinances

Small Claims

Traffic offenses

Of incidents that occur within Heber City Limits

WHY DO WE HAVE A JUSTICE COURT

- Local Access to Justice
- Efficiency and Judicial Economy
- Support for local governance
- Local Control and Accountability
- Cost effective Service Delivery
- State Oversight and Due Process

Heber City Court

- Current Court Staff
  - P/T Judge, supervisor, clerk, part-time clerk, p/t prosecutor, p/t prosecutor assistant, bailiffs
- Court hours; Mon-Thursday 7:30am-5:00pm, Friday 8:00am-12:00pm
- Every third Thursday of the month is court which sometimes overflows to Friday for Spanish speakers.

Consolidated Court

- Current Court Staff
  - F/T Judge, supervisor, 4-Judicial Assistants, 2-prosecutors, Bailiffs
- Court hours; Mon-Friday 8:00am-5:00pm
- Court Mon-Tues, 3 times month.

JUSTICE COURT CONSOLIDATION COSTS

Current Heber City Justice Court Cost	Wasatch County Courts Proposed Costs
For 2025 budgeted $619,680.00	Prosecuting Attorney $191,768
Revenue of approx. $523,509.00	Court Clerks X 2 $177,846.12
Currently operates at a deficit of approx. $100,000.00	Incremental Judge Increase 40% 99,472.32
	Overhead $23,454.32
	TOTAL $492,540.77

JUSTICE COURT CONSOLIDATION

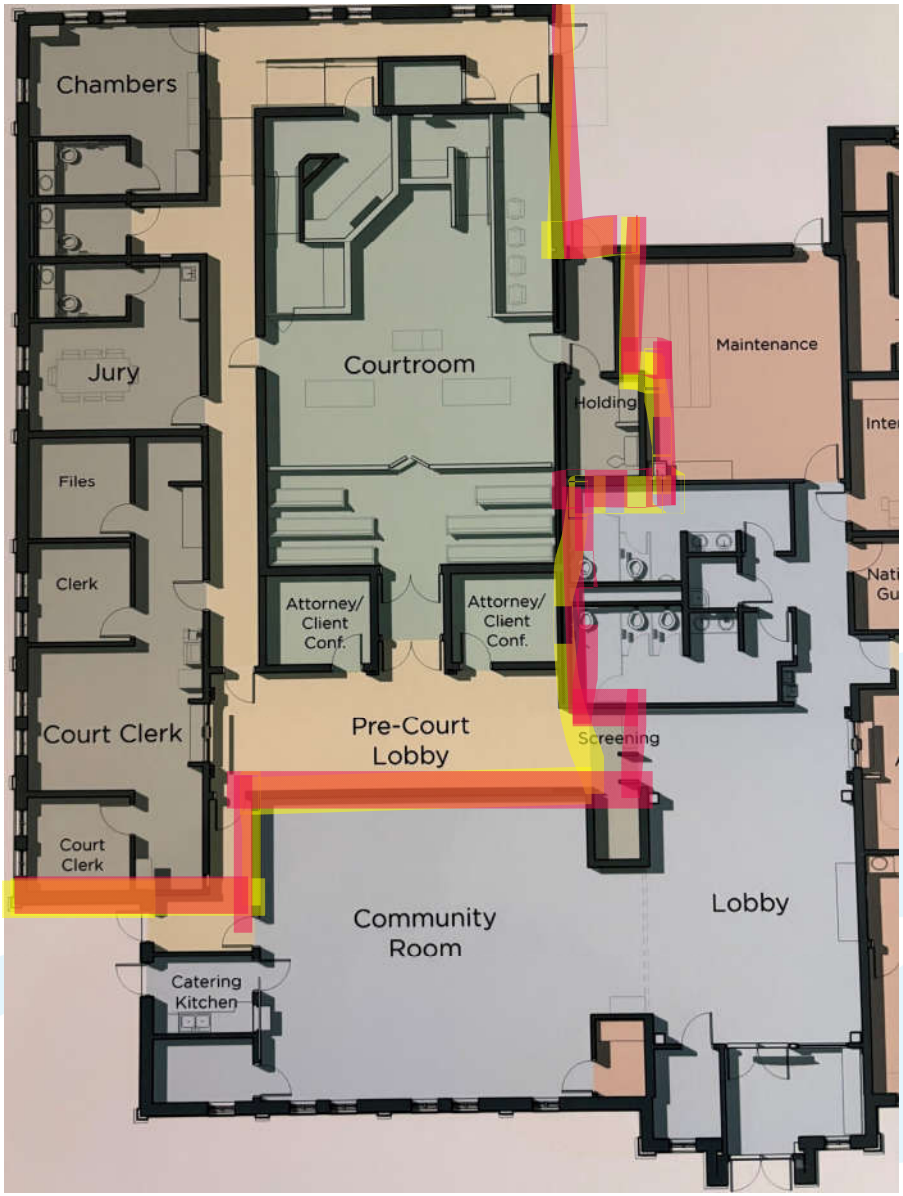
The two clerks would be given the opportunity to move to Wasatch County and with a larger staff which will allow more flexibility.

Heber City Justice court could operate in the black, better use of limited resources.

The City would retain the space for future needs, better use of existing space and the Counties new building.

The public would be able to be serviced at one stop location for any court matter. No jurisdiction confusion.

Larger consolidated court , will result in more consistency in rulings and more experience in case handling.



Current Heber Court Layout

Court Room

Chambers

Jury Room

3 clerk offices

POLICE

WHERE ARE WE AT IN THE PROCESS?

We have contacted the County to see if there is interest

We have distributed a sample MOU

County has provided a sample budget

Justice Court Direction

- Does Council wish to pursue a Interlocal agreement with Wasatch County for Justice Court Consolidation?
- If Yes, Does council have thoughts on the use of the space?
  - We could return with ideas for the use of the space.

Heber Light and Power Building

Purpose for Purchase

Original purchase idea was to add to Downtown Parking

Downtown Parking

Development Data:

Parking:

126 Stalls

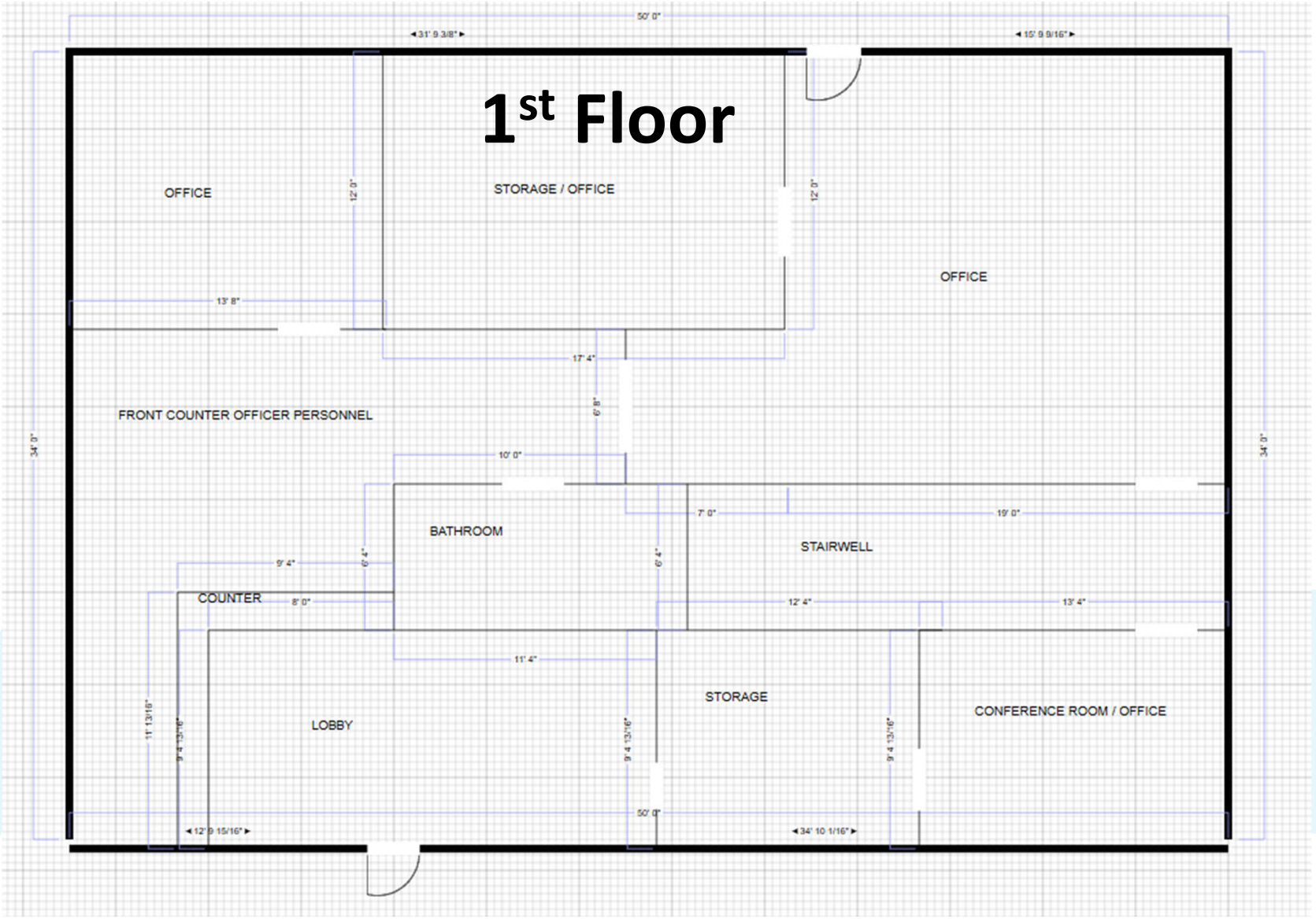
N

SCALE: 1"=20'

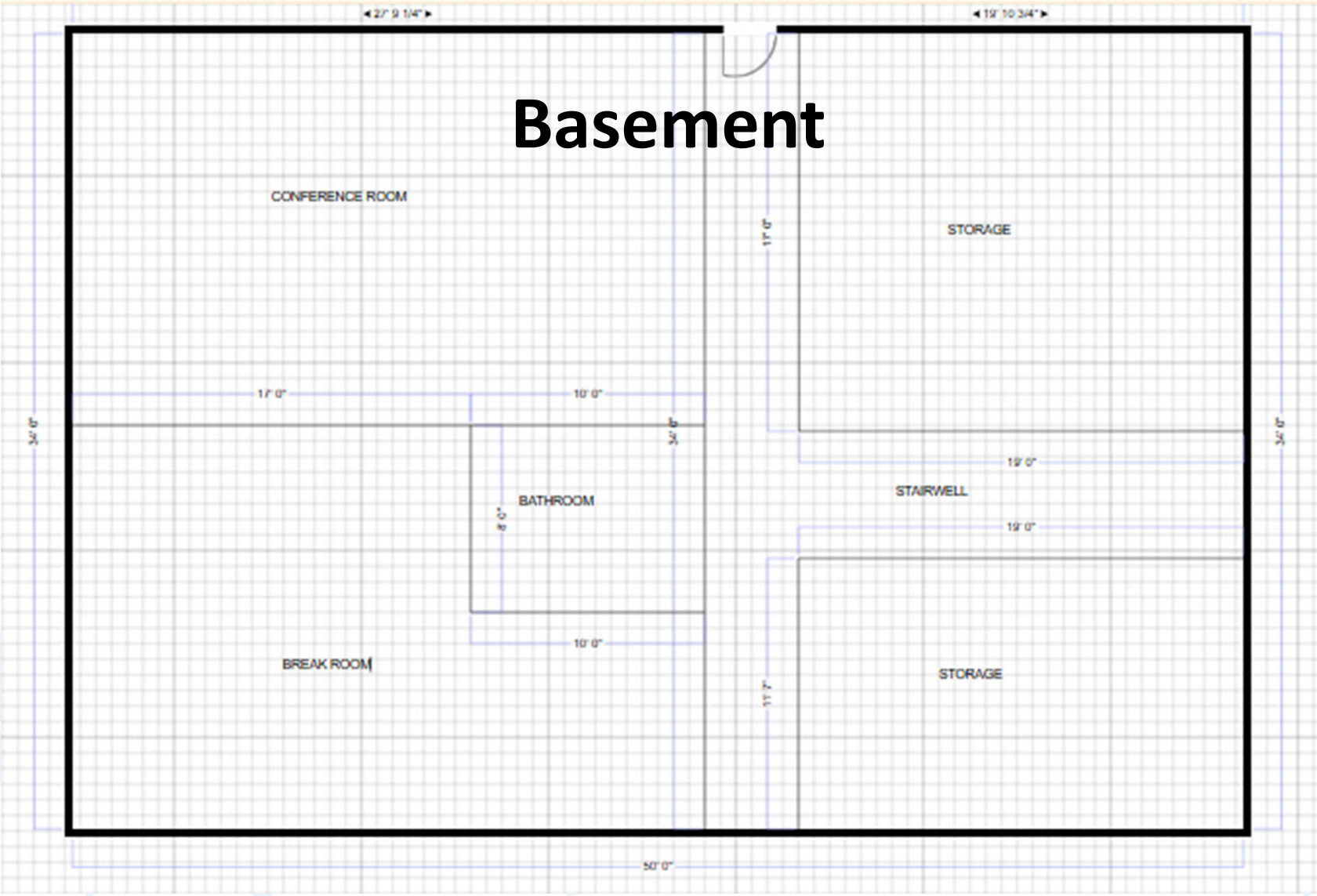
Heber City
Parking Lot Study

Heber Light and Power Building Observations

- Older building and appears to be a residence converted to commercial use.
- Building has been kept in good condition.
- Building is all electric has no gas to it.
- Building does have communication fiber to it and connects to a few locations.
- Garage in the back is mostly usable as vehicle storage. It does have a “rough” office that they use for IT.
- Building does not flow very well, due to it being a residence. To get to some locations you must go through other offices.

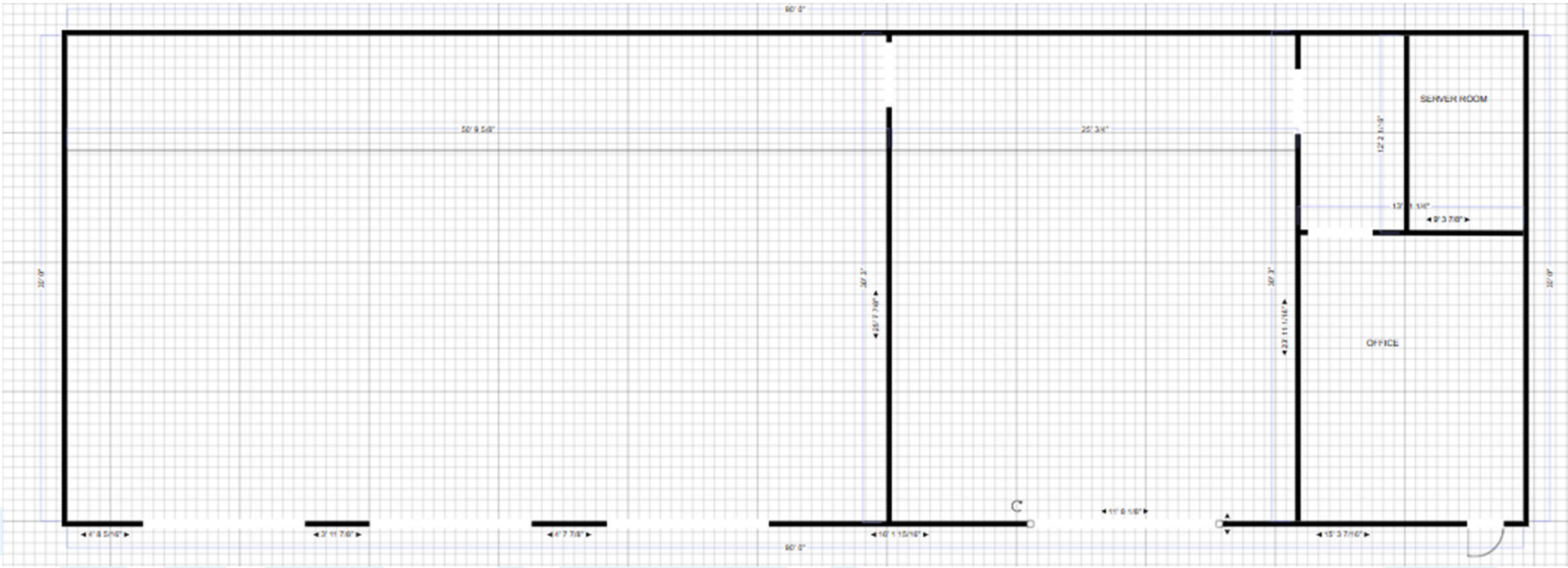

1st Floor
OFFICE
STORAGE / OFFICE
OFFICE
FRONT COUNTER OFFICER PERSONNEL
BATHROOM
STAIRWELL
COUNTER
LOBBY
STORAGE
CONFERENCE ROOM / OFFICE
50' 0"
34' 0"
12' 0"
13' 8"
17' 4"
10' 0"
7' 0"
19' 0"
9' 4"
8' 0"
12' 4"
13' 4"
11' 4"
50' 0"

Basement



27' 9 1/4"
19' 10 3/4"
CONFERENCE ROOM
STORAGE
17' 0"
10' 0"
34' 0"
BATHROOM
8' 0"
19' 0"
STAIRWELL
BREAK ROOM
STORAGE
11' 7"
50' 0"

Garage



Heber Light & Power Direction

- What does council wish to do with this building?
  - Retain building or remove
  - Retain garage or remove
- If retain what would the use be?
- If remove is there a timetable for removal?
- Is there a reason to keep for a period of time?