

WORK MEETING

**AGENDA
AND
STAFF MEMO**

**HEBER CITY CORPORATION
75 North Main Street
Heber City, Utah 84032
City Council Work Meeting
December 3, 2015**

6:00 p.m. Work Meeting

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

- I. Call to Order**
 1. Discuss Proposed Changes to the Heber City Park Use Policy
 2. Review Proposed City Council Board Assignments for 2016
 3. Discuss Red Ledges Water Line Easement
 4. Cancellation of December 17, 2015, City Council Meeting
 5. Presentation of First Quarter Financial Results
 6. Other Items as Needed

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 Michelle Limon at the Heber City Offices (435) 654-0757 at least eight hours prior to the meeting.

Posted on November 25, 2015, in the Heber City Municipal Building located at 75 North Main, Wasatch County Building, Wasatch County Community Development Building, Wasatch County Library, on the Heber City Website at www.ci.heber.ut.us, and on the Utah Public Notice Website at <http://pmn.utah.gov>. Notice provided to the Wasatch Wave on November 25, 2015.

Memo

To: Mayor and City Council
From: Mark K. Anderson
Date: 11/25/2015
Re: City Council Agenda Items for December 3, 2015

WORK MEETING

Item 1 – Discuss Proposed Changes to the Heber City Park Use Policy: Business Licensing and Parks staff have been expressing concern about last minute requests to use the Main Street Park for special events that really don't fit our Park Use Policy well. We have tried our best to accommodate these events but these requests are stretching our resources thin. (See enclosed staff report and current Park Use Policy) This proposed policy change would not affect the rental of the pavilion for family reunions and private gatherings.

Item 2 - Review Proposed City Council Board Assignments for 2016: Mayor McDonald has provided the enclosed list of proposed Board assignments for 2016. The Council should provide feedback to Mayor McDonald if they have any conflicts or concerns with the proposed Board assignments.

Item 3 – Discuss Red Ledges Water Line Easement: Staff has been discussing the acquisition of the easement needed to facilitate the installation of a water line in the eastern bypass road right-of-way (for the Stone Creek development) that is to be acquired from Red Ledges. To that end, Mark Smedley, City Attorney, has provided a memo that will be emailed to you which provides options the Council may consider to obtain this easement.

Item 4 – Cancellation of December 17, 2015, City Council Meeting: Mayor McDonald has asked that the Council be notified that the December 17th, City Council meeting has been cancelled.

Item 5 – Presentation of First Quarter Financial Results: Wes Bingham, Sr. Accountant, will present the first quarter financial results to the Council. The summary report will be posted to Granicus early next week. Wes has promised that there will be no lightning strikes during his presentation.

TAB 1

Staff Report:

Planning Department

Prepared for: City Council Work meeting

Staff Report by: Suzanne Hansen

Meeting date: November 05, 2015

The Planning Department and Parks Department have met and are proposing that the Park Use Policy (Guidelines for Events in Heber City Parks) be eliminated.

Staff is proposing that any event to be held at the city parks must be sponsored by Heber City.

The public can still reserve the bandstand and have their music recitals there. The number and types of events at the city park is becoming problematic for all departments. The Parks Department and Planning Department do not have the manpower to staff these events. Typically an application comes in a day or two prior to the event. This does not allow time to process the paper work or try to find staff to keep the restroom and garbage taken care of during these events. When vendors are at events, business permits can not be issued without approval of the Health Department and verification of temporary sales tax numbers. Many of the outside vendors are from locations outside of Heber City. Without a temporary sales tax # being issued for Heber City, all the sales tax will go to the city they have their annual business licenses from. Many of these vendors don't have a business license in any jurisdiction. They simply are either not collecting the sales tax, or they are collecting it and pocketing the sales tax.

The code currently does not allow "Fund Raising". The public is wording their applications so they will be approved but then advertise their events as fundraisers.

The events currently sponsored by the city include the Farmers Market and the Car Show.

Municipal Public Park Use Policy

Heber City, Utah

Guidelines for Events in Heber City Parks

Effective Date: 07/07/2011

POLICY PURPOSE

It is the purpose of this policy to encourage events in parks that promote the well being of the public. To qualify for a Park Event Permit, the major thrust of the event must be oriented to include the public. Vendor retail, concessions, and fund raising may be a part of event activities, but shall not be the primary or only reason for the event. Permitted event types include the following activities; however this list is not to be considered exhaustive, as determined by the City Council:

1. Events sponsored by Heber City Corporation;
2. Entertainment (i.e. car shows, concerts, plays or dances, dance recitals, holiday celebrations, and festivals);
3. Education (i.e. cultural events and emergency preparedness fairs); and/or
4. Health and wellness (i.e. farmers market, physical fitness programs, and running and bicycle races).

APPLICATION REQUIRED

The following must be submitted at least 4 weeks prior to the event date.

1. Park Use Application.
2. Fees.
 - a) \$30 non-refundable Application Fee
 - b) \$30 Park Use Fee
 - c) Cleanup Cash Bond of \$500, which is refundable if the Park is left in a clean and undamaged condition. The bond shall not be returned until the Park has been inspected by the Park Superintendent, and may be withheld in whole or in part to cover damages and/or costs for Park cleanup.
 - d) Site plan showing event location, concessions and vendors, and other activities in relation to Park features.
3. Insurance and waiver. Submit completed waiver and release, and evidence of required insurance.
4. Other Permits and Applications.
 - a) Event Permit Application. Submit a Heber City Event Application.
 - b) Health Permit. Submit copy of Wasatch County Health Department Permit for each vendor serving food.
 - c) Temporary Sales Tax Numbers. Submit evidence of Temporary Sales Tax Numbers issued by the Special Events Sales Tax Unit of the Utah State Tax Commission, if applicable.
 - d) Liquor License. Submit copy of liquor license, if applicable. Any event that sells, serves, gives away, or provides any alcoholic beverage for consumption must acquire a Single Event License or Temporary Special Event Beer License through the City and Utah State DABC process. Obtaining these licenses for alcohol will require approximately 45 days.
 - e) Other Permit types. Submit copy of any other permits required from state, local, or county agencies.
5. Procedures for approval.
 - a) The Business Licensing Administrator or his/her designee shall be responsible for reviewing applications and issuing a Park Use Permit.
 - b) In determining whether or not to approve the application, the Business Licensing

Administrator or his/her designee shall take into consideration the number of such applications and/or permits for similar events already in operation in any one location and the probable positive or negative effect on park users.

- c) Improper use or behavior shall be grounds for the termination of an existing application for a permitted use, or, the denial of any future application from that applicant.
- d) The permit shall be immediately revocable by the Business Licensing Administrator or designated representative if any portion of this Policy or other applicable state or local law or application provision is breached.

PARK RULES AND PERMIT RESTRICTIONS

1. No approved Park Use Permit may be sold, assigned, or transferred. Nothing herein is intended nor shall be construed to create an employer-employee or joint-venture relationship with the City. The conditions herein shall be binding upon the applicant and applicant's successors and assigns.
2. The City retains priority use of its facilities and reserves the right to reject all applications for event activities. The City further reserves the right to conduct concessions using its own staff or contractors.
3. Any activity or event associated with commercial vending must not endanger persons or property or detract from the public's recreational use, the public's aesthetic enjoyment of the park, or the overall function and spirit of the event itself.
4. The concession must only occur in locations as shown on the approved site plan as approved by the Business Licensing Administrator.
5. Excessive utility costs associated with the event shall be paid for by the event sponsor. The Cleanup cash bond may also be withheld to cover those additional costs. The Business Licensing Administrator shall make any initial determinations of this sort. Any appeal of such decisions shall be heard by the City Council.
6. The exclusive use of all or any portion of a City park shall not commence before 7:00 a.m., and shall terminate no later than 10:00 p.m.
7. Beverages must not be dispensed in glass containers, but in cans or paper or plastic cups.
8. Each vendor must display all applicable permits in a conspicuous location.
9. Each vendor displaying or retailing any goods or services shall locate all merchandise within a covered structure and/or upon a table.

PROHIBITED ACTIVITIES

The following activities are prohibited.

1. The utilization of any stakes penetrating the ground.
2. Vehicles on park grounds, unless placement of vehicles is approved and supervised by the Parks & Cemetery Director.
3. Pets and animals, with the exception of guide dogs for the impaired.
4. Smoking, fighting, excessive noise, vulgar language or gestures, drugs, the consumption of alcohol unless specifically approved by the city, the display of any feature, graphic or behavior that is generally deemed offensive to the public, or any other activity that is prohibited by state or local law.
5. Activities such as the selling of used cars or other large equipment, garage or rummage sales, or other activity deemed by the city to be contrary to the purposes of this policy.
6. Events which charge admission.
7. Political activities.

TAB 2

City Council Board Assignments for 2016-2017

Airport Board Heidi Franco
 Ron Crittenden

Animal Control Board Kellen Potter

Cowboy Poetry Kellen Potter

HVSSD (Sewer Board) Kellen Potter
 Jeffery Smith

Historic Preservation Heidi Franco

Personnel Committee Ron Crittenden
 Jeffery Smith

Wasatch Economic Heidi Franco

Wasatch Irrigation Jeffery Bradshaw

Daniel Irrigation Jeffery Bradshaw

Weed Control Ron Crittenden

For Council Members information Only

Help Light and Power Jeffery Bradshaw
 Jeffery Smith

TAB 3

**There are no physical
materials for this
agenda item.**

TAB 4

**There are no physical
materials for this
agenda item.**

TAB 5

**HEBER CITY CORPORATION
STATE OF UTAH**

**Interim Financial Statements
For The Period Ended September 30, 2015**

**Prepared by:
Finance Department**

HEBER CITY CORPORATION

Interim Financial Statements

For The Period Ended September 30, 2015

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November 30, 2015

Heber City Corporation

75 North Main St.

Heber City, UT 84032

RE: Financial Reporting September 2015

To Mayor McDonald, City Council and City Manager:

I have enclosed the financial reporting package for the period ended September 30th, 2015. I want to provide a brief update on the audit for FY 2014-2015. The auditor is working with Kyle at Pelorus to get a draft prepared. I will provide a copy of the audit as soon as it is complete. Both Kyle Walker with Pelorus Methods and Ben Probst with Gilbert & Stewart have been working hard to complete this by the December 3rd meeting. However it appears they aren't going to meet the deadline. We will have a formal agenda item on the first city council meeting in January to have Ben Probst discuss any questions on the audit.

The overall public safety building project cost is in line with what was originally budgeted. We are playing close attention to the costs so as not to exceed the budget. It is getting close to completion and the landscaping will occur through this next spring. However for the most part the substantial costs are understood.

Building permits are coming in much faster than originally budgeted. We have met 70% of the budgeted revenue for the year in the 1st quarter. Some of this is due to seasonality, but we should expect to exceed budget substantially.

The general government building budget is showing expenditures of nearly 35% of the budget for the year. This relates to the cost associated with the lightning strike. I don't expect that our expenditures will be out of budget at this point in time. We are expecting some additional insurance proceeds that will offset some of the expenditures. We are otherwise within budget generally across the other funds. Parks and Cemetery are high but much of this is due to seasonality related to the hiring of seasonal employees and expenditures related to the work they perform.

Water Revenues are currently meeting about 33% of what was budgeted overall for this fund for the year. Much of this is due to seasonality. We have collected approximately what was budgeted in sewer and expect to meet budget in revenue and expenditures. The Utility fund is slightly below budget on revenues and below budget on expenditures.

We signed a lease for the backhoes for public works this last week. Since the equipment industry is down currently the renewals on the leased equipment was substantially under budget. We ended up paying just under \$2,700 for our backhoes this year. We have approved an excavator for Public Works to use this year since the cost of the backhoes came in substantially under budget.

If there are any questions as you read through the Red & Green report or other financials feel free to contact me with questions.

Respectfully,

Wesley Bingham, CPA

Senior Accountant

**HEBER CITY CORPORATION
TAX REVENUES BY SOURCE DETAIL
(LAST TEN FISCAL YEARS)**

Fiscal Year	General Property Tax	General Use and Sales Tax	Franchise Tax	Fees In Lieu of Tax	Transient Room Tax	Transportation Tax	Class C Roads Tax	Other Revenues	Total
2005	541,949	1,302,059	637,049	79,711	21,375	321,321	272,861	1,395,183	4,571,508
2006	540,560	1,521,857	721,192	86,720	26,249	372,514	320,593	1,604,648	5,194,332
2007	584,293	1,710,201	677,075	91,238	26,017	434,292	346,243	1,705,377	5,574,736
2008	663,176	1,850,386	703,510	91,473	33,069	484,516	369,982	1,674,496	5,870,607
2009	676,604	1,592,096	667,879	87,935	19,602	383,712	358,129	1,437,361	5,223,318
2010	687,872	1,443,849	645,327	68,136	19,995	355,937	366,212	966,246	4,553,574
2011	745,512	1,545,379	728,584	61,160	23,235	376,448	392,111	1,392,235	5,264,664
2012	773,271	1,830,138	727,857	63,605	24,528	448,448	424,396	1,429,098	5,721,341
2013	827,346	2,023,755	756,445	64,708	24,078	503,963	443,000	1,610,994	6,254,289
2014	877,175	2,209,926	810,202	70,858	38,007	572,936	425,967	1,732,652	6,737,722
2015	1,218,461	2,486,773	818,910	88,036	31,366	669,294	449,259	3,099,439	8,861,538
2016 YTD	8,551	724,109	123,761	29,013	10,956	201,414	54,009	552,957	1,704,770

* "Transportation Tax has been accounted for within fund 48 since 2010. Figures are included for comparison."

** "Class C Road Fund Allotment has been accounted for in Fund 49. Figures are included for comparison."

**HEBER CITY CORPORATION
OTHER REVENUES BY SOURCE DETAIL
(LAST TEN FISCAL YEARS)**

Fiscal Year	Licenses and Permits	Inter-Governmental Revenue	Charges For Services	Fines And Forfeitures	Interest	Miscellaneous Revenue	Heber Light & Power and Other Rev.	Total
2005	383,444	444,507	142,387	184,508	59,651	56,936	123,750	1,395,183
2006	369,870	457,030	264,764	213,160	125,533	50,541	123,750	1,604,648
2007	326,788	476,268	354,377	224,588	154,260	45,346	123,750	1,705,377
2008	463,642	486,264	155,759	255,757	157,595	31,730	123,750	1,674,496
2009	305,445	449,108	133,120	229,262	67,244	121,698	131,484	1,437,361
2010	282,129	86,873	133,330	212,546	4,675	22,396	224,297	966,246
2011	323,767	416,897	143,627	247,304	10,590	33,585	216,465	1,392,235
2012	560,523	175,976	133,113	331,485	20,335	33,290	174,375	1,429,098
2013	526,253	175,370	207,252	304,801	12,116	160,202	225,000	1,610,994
2014	715,542	208,370	255,663	312,202	22,704	49,421	168,750	1,732,652
2015	628,335	213,023	244,549	315,362	18,963	1,375,944	303,263	3,099,439
2016 YTD	292,592	39,732	39,069	90,304	19,784	15,226	56,250	552,957

Budget Report for September 2015

Heber City - General Fund FY 2015/2016 Budget

	Actual		25.00%	Year End
	Budget	To Date	Percent	Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Revenues				
Taxes	\$ 4,717,889	\$ 896,391	19%	\$ 4,795,389
License and Permits	527,750	292,592	55%	727,750
Intergovernmental	201,754	41,534	21%	201,754
Charges for Service	246,700	39,069	16%	246,700
Fines and Forfeitures	336,750	90,304	27%	336,750
Interest Income	22,000	7,153	33%	22,000
Miscellaneous Revenues	106,000	15,226	14%	106,000
Contributions & Transfers	511,454	56,250	11%	511,454
General Fund Revenues	\$ 6,670,297	\$ 1,438,519	22%	\$ 6,947,797

	Actual		25.00%	Year End
	Budget	To Date	Percent	Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Expenditures				
Legislative	\$ 274,900	\$ 64,988	24%	\$ 274,900
Judicial	205,775	44,757	22%	205,775
Administrative	670,450	143,697	21%	670,450
General Government Buildings	98,250	34,649	35%	98,250
Elections	22,750	-	0%	22,750
Building	320,900	71,594	22%	320,900
Planning	384,700	88,898	23%	384,700
Police	2,607,500	657,460	25%	2,607,500
Animal Control	285,380	67,980	24%	285,380
Roads	772,250	116,545	15%	772,250
Parks	345,725	92,833	27%	345,725
Cemetery	310,467	95,029	31%	310,467
Airport	91,250	19,767	22%	91,250
Transfers	280,000	280,000	100%	280,000
General Fund Expenditures	\$ 6,670,297	\$ 1,778,198	27%	\$ 6,670,297
Surplus/(Deficit)	\$ -	\$ (339,678)		\$ 277,500

Debt Service				
FY 2015/2016 Budget				
	Budget	Actual	25.00%	Year End
	FY 2015-2016	To Date	Percent	Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 573,098	\$ 573,500	100%	\$ 573,098
Total Expenditures	\$ 571,957	\$ 290,391	51%	\$ 571,957
Surplus/(Deficit)	\$ 1,141	\$ 283,109		\$ 1,141

Budget Report for September 2015

CIP - Airport FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 120,000	\$ 255	0%	\$ 120,000
Total Capital Expenditures	\$ 120,000	\$ -	0%	\$ 120,000
Surplus/(Deficit)	\$ -	\$ 255		\$ -

CIP Capital Projects FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 5,073,000	\$ 12,135	0%	\$ 5,073,000
Total Expenditures	\$ 5,073,000	\$ 1,963,171	39%	\$ 5,073,000
Surplus/(Deficit)	\$ -	\$ (1,951,036)		\$ -

CIP Industrial Park FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 397,500	\$ 1,571	0%	\$ 397,500
Total Expenditures	\$ 397,500	\$ -	0%	\$ 397,500
Surplus/(Deficit)	\$ -	\$ 1,571		\$ -

CIP Storm Drainage FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 86,000	\$ 191	0%	\$ 86,000
Total Expenditures	\$ 86,000	\$ -	0%	\$ 86,000
Surplus/(Deficit)	\$ -	\$ 191		\$ -

CIP Streets FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 380,000	\$ 145,913	38%	\$ 380,000
Total Expenditures	\$ 373,000	\$ 58,261	16%	\$ 373,000
Surplus/(Deficit)	\$ 7,000	\$ 87,652		\$ 7,000

CIP Parks FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 71,500	\$ 44,712	63%	\$ 101,500
Total Capital Expenditures	\$ 1,000	\$ -	0%	\$ 1,000
Surplus/(Deficit)	\$ 70,500	\$ 44,712		\$ 100,500

Budget Report for September 2015

CIP Trans Tax FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 822,100	\$ 204,593	25%	\$ 822,100
Total Capital Expenditures	\$ 822,100	\$ 13,697	2%	\$ 822,100
Surplus/(Deficit)	\$ -	\$ 190,896		\$ -

CIP Class C Road FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 464,000	\$ 55,729	12%	\$ 464,000
Total Capital Expenditures	\$ 394,598	\$ 298,917	76%	\$ 394,598
Surplus/(Deficit)	\$ 69,402	\$ (243,188)		\$ 69,402

Water FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 2,183,500	\$ 801,239	37%	\$ 2,340,841
Total Expenses	\$ 2,229,843	\$ 562,197	25%	\$ 2,229,843
Surplus/(Deficit)	\$ (46,343)	\$ 239,042		\$ 110,998

Sewer FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 2,214,787	\$ 369,133	17%	\$ 2,264,787
Total Expenses	\$ 1,467,400	\$ 391,386	27%	\$ 1,467,400
Surplus/(Deficit)	\$ 747,387	\$ (22,253)		\$ 797,387

Airport Hanger Sales FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 800	\$ 409	51%	\$ 800
Total Expenses	\$ 11,820	\$ 2,955	25%	\$ 11,820
Surplus/(Deficit)	\$ (11,020)	\$ (2,546)		\$ (11,020)

Utility FY 2015/2016 Budget	Budget	Actual To Date	25.00% Percent	Year End Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 280,145	\$ 70,170	25%	\$ 280,445
Total Expenses	\$ 279,650	\$ 58,133	21%	\$ 279,650
Surplus/(Deficit)	\$ 495	\$ 12,037		\$ 795

Budget Report for September 2015

Internal Service FY 2015/2016 Budget	Actual		25.00%	Year End
	Budget		Percent	Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 221,000	\$ 57,912	26%	\$ 221,000
Total Expenses	\$ 215,150	\$ 50,854	24%	\$ 215,150
Surplus/(Deficit)	<u>\$ 5,850</u>	<u>\$ 7,058</u>		<u>\$ 5,850</u>

Perpetual Care FY 2015/2016 Budget	Actual		25.00%	Year End
	Budget		Percent	Projected
	FY 2015-2016	FY 2015-2016	Target	Amount
Total Revenues	\$ 26,300	\$ 7,033	27%	\$ 26,300
Total Expenses	\$ 10,000	\$ -	0%	\$ 10,000
Surplus/(Deficit)	<u>\$ 16,300</u>	<u>\$ 7,033</u>		<u>\$ 16,300</u>

Budget Report for September 2015

Heber City - General Fund FY 2015/2016 Budget

	Budget	Actual	25.00%	Year End
Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Taxes				
General Sales & Use Tax	\$ 2,525,000	\$ 724,109	29%	\$ 2,600,000
Property Taxes	1,329,389	37,122	3%	1,329,389
Franchise Taxes	820,000	123,761	15%	820,000
Transient Room Tax	37,500	10,956	29%	40,000
Penalties & Interest	6,000	443	7%	6,000
Total Taxes	\$ 4,717,889	\$ 896,391	19%	\$ 4,795,389
License and Permits				
Building Permits	\$ 400,000	\$ 279,782	70%	\$ 600,000
Business Licenses	100,000	6,840	7%	100,000
Animal Control Fees	26,250	5,375	20%	26,250
Other Permit Fees	1,500	595	40%	1,500
Total License and Permits	\$ 527,750	\$ 292,592	55%	\$ 727,750
Intergovernmental Revenue				
Federal Grants	\$ 3,675	\$ -	0%	\$ 3,675
State Grants	2,500	-	0%	2,500
Other Grants	200	-	0%	200
City Council Board Comp.	31,300	9,384	30%	31,300
County Wide Animal Control	132,579	32,150	24%	132,579
State Liquor Fund	21,000	-	0%	21,000
Other Intergovernmental Rev.	10,500	-	0%	10,500
Total Intergovernmental	\$ 201,754	\$ 41,534	21%	\$ 201,754
Charges For Service				
Zoning and Subdivision Fees	\$ 50,000	\$ 11,264	23%	\$ 50,000
Airport Revenue	142,500	12,633	9%	142,500
Cemetery Revenue	54,200	15,172	28%	54,200
Other Misc Charges For Services	-	-	0%	-
Total Charges for Service	\$ 246,700	\$ 39,069	16%	\$ 246,700
Fines and Forfeitures				
Court Fines & Forfeitures	\$ 325,000	\$ 86,042	26%	\$ 325,000
Enforcement Fees	11,750	4,262	36%	11,750
Total Fines and Forfeitures	\$ 336,750	\$ 90,304	27%	\$ 336,750
Interest				
Interest Income	\$ 22,000	\$ 7,153	33%	\$ 22,000
Total Interest Income	\$ 22,000	\$ 7,153	33%	\$ 22,000

Budget Report for September 2015

Heber City - General Fund FY 2015/2016 Budget

	Budget	Actual To Date	25.00% Percent	Year End Projected
Revenues-continued	FY 2015-2016	FY 2015-2016	Target	Amount
Miscellaneous Revenue				
Sale Of Fixed Assets	\$ 4,000	\$ -	0%	\$ 4,000
Donation	70,000	-	0%	70,000
Rents & Other Miscellaneous Rev	32,000	15,226	48%	32,000
Total Miscellaneous Revenues	\$ 106,000	\$ 15,226	14%	\$ 106,000
Contributions & Transfers				
Heber Light & Power Dividend	\$ 225,000	\$ 56,250	25%	\$ 225,000
General Fund Surplus	276,454	-	0%	276,454
Other Transfers From Funds	10,000	-	0%	10,000
Total Contributions & Transfers	\$ 511,454	\$ 56,250	11%	\$ 511,454
Total General Fund Revenues	\$ 6,670,297	\$ 1,438,519	22%	\$ 6,947,797

Budget Report for September 2015

Heber City - General Fund FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
General Fund Expenses				
Legislative	\$ 274,900	\$ 64,988	24%	\$ 274,900
Judicial	205,775	44,757	22%	205,775
Administrative	670,450	143,697	21%	670,450
General Government Buildings	98,250	34,649	35%	98,250
Elections	22,750	-	0%	22,750
Building	320,900	71,594	22%	320,900
Planning	384,700	88,898	23%	384,700
Police	2,607,500	657,460	25%	2,607,500
Animal Control	285,380	67,980	24%	285,380
Roads	772,250	116,545	15%	772,250
Parks	345,725	92,833	27%	345,725
Cemetery	310,467	95,029	31%	310,467
Airport	91,250	19,767	22%	91,250
Transfers	280,000	280,000	100%	280,000
Total General Fund Expenses	\$ 6,670,297	\$ 1,778,198	27%	\$ 6,670,297
Surplus/(Deficit)	\$ -	\$ (339,678)		\$ 277,500

(Minimum)
Based on Above
Projections

Unappropriated Surplus	\$ 2,187,951
Projected Surplus/(Deficit)	277,500
Use of fund balance	-
Reserves	-
Unappropriated Surplus End of Year	\$ 2,465,451
Fund Balance Percentage (State law, minimum 5%, maximum 25%)	30.25%

Budget Report for September 2015

Heber City - Debt Service Fund FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Contributions from Other Funds	\$ 572,598	\$ 572,598	100%	\$ 572,598
Other Revenues	-	-	0%	-
Interest earnings	500	902	180%	500
Contributions From Surplus	-	-	0%	-
Total Revenues	\$ 573,098	\$ 573,500	100%	\$ 573,098

	Budget	Actual	25.0%	Year End
Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Bond Principal	\$ 462,000	\$ 284,000	61%	\$ 462,000
Other Debt Principal	849	849	100%	849
Interest	109,108	5,542	5%	109,108
Fees	-	-	0%	-
Total Capital Expenses	\$ 571,957	\$ 290,391	51%	\$ 571,957
Surplus/(Deficit)	\$ 1,141	\$ 283,109		\$ 1,141
Unappropriated Surplus				\$ 1,380
Projected Surplus/(Deficit)				1,141
Use of fund balance				-
Reserves				-
Unappropriated Surplus End of Year				\$ 2,521

Budget Report for September 2015

Heber City - CIP - Airport FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Capital Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Federal Grants	\$ 108,756	\$ -	0%	\$ 108,756
State Grants	5,622	-	0%	5,622
Other Revenues	1,000	-	0%	1,000
Interest Earnings	400	255	64%	400
Contributions From Other Funds	-	-	0%	-
Contributions From Surplus	4,222	-	0%	4,222
Total Revenues	\$ 120,000	\$ 255	0%	\$ 120,000

	Budget	Actual	25.0%	Year End
Capital Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Professional Services	\$ 120,000	\$ -	0%	\$ 120,000
Special Supplies	-	-	0%	-
Building and Improvements	-	-	0%	-
Equipment	-	-	0%	-
Other Expenditures	-	-	0%	-
Transfer to Other Funds	-	-	0%	-
Total Expenses	\$ 120,000	\$ -	0%	\$ 120,000
Surplus/(Deficit)	\$ -	\$ 255		\$ -
Unappropriated Surplus				\$ 103,013
Projected Surplus/(Deficit)				-
Use of fund balance				4,222
Reserves				-
Unappropriated Surplus End of Year				\$ 107,235

Budget Report for September 2015

Heber City - CIP - Capital Projects FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Capital Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Short Term Financing	\$ -	\$ -	0%	\$ -
Contributions From Surplus	5,068,000	-	0%	5,068,000
Miscellaneous Revenue	-	-	0%	-
Interest Income	5,000	12,135	243%	5,000
Contributions & Transfers	-	-	0%	-
Total Revenues	\$ 5,073,000	\$ 12,135	0%	\$ 5,073,000

	Budget	Actual	25.0%	Year End
Capital Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Public Notices	\$ -	\$ -	0%	\$ -
Professional Services	-	-	0%	-
Buildings	5,050,000	1,959,561	39%	5,050,000
Improvements Other than Building	23,000	3,610	16%	23,000
Contributions & Transfers	-	-	0%	-
Total Expenses	\$ 5,073,000	\$ 1,963,171	39%	\$ 5,073,000
Surplus/(Deficit)	\$ -	\$ (1,951,036)		\$ -
Unappropriated Surplus				\$ 5,735,681
Projected Surplus/(Deficit)				-
Use of fund balance				(5,068,000)
Unappropriated Surplus End of Year				\$ 667,681

Budget Report for September 2015

Heber City - CIP - Industrial Park FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Capital Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Land Sales & Lease Income	\$ -	\$ -	0%	\$ -
Interest Income	1,800	1,571	87%	1,800
Contributions From Surplus	395,700	-	0%	395,700
Contributions & Transfers	-	-	0%	-
Total Revenues	\$ 397,500	\$ 1,571	0%	\$ 397,500

	Budget	Actual	25.0%	Year End
Capital Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Special Supplies	\$ -	\$ -	0%	\$ -
Professional Services	\$ 135,000	\$ -	0%	\$ 135,000
Land Purchases	\$ 262,500	\$ -	0%	\$ 262,500
Contributions & Transfers	-	-	0%	-
Total Expenses	\$ 397,500	\$ -	0%	\$ 397,500
Surplus/(Deficit)	\$ -	\$ 1,571	0%	\$ -
Unappropriated Surplus				\$ 708,274
Projected Surplus/(Deficit)				-
Use of fund balance				(395,700)
Unappropriated Surplus End of Year				\$ 312,574

Budget Report for September 2015

Heber City - CIP - Storm Drainage FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Capital Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Storm Impact Fees	\$ -	\$ -	0%	\$ -
Street Impact Fees	-	-	0%	-
Interest Income	100	191	191%	100
Contributions From Surplus	85,900	-	0%	85,900
Total Revenues	\$ 86,000	\$ 191	0%	\$ 86,000

	Budget	Actual	25.0%	Year End
Capital Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Special Supplies	\$ -	\$ -	0%	\$ -
Professional & Technical Services	-	-	0%	-
Impact Fees Refunded	-	-	0%	-
Improvements Other Than Building	86,000	-	0%	86,000
Total Expenses	\$ 86,000	\$ -	0%	\$ 86,000

Surplus/(Deficit)	\$ -	\$ 191	0%	\$ -
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Unappropriated Surplus				\$ 86,020
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Projected Surplus/(Deficit)				-
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Use of fund balance				(85,900)
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Reserves				-
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Unappropriated Surplus End of Year				\$ 120
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Budget Report for September 2015

Heber City - CIP - Streets FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Capital Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Street Impact Fees	\$ 250,000	\$ 129,563	52%	\$ 250,000
Interest Income	10,000	4,402	44%	10,000
Contributions From Other Funds	120,000	11,947	10%	120,000
Contributions From Surplus	-	-	0%	-
Total Revenues	\$ 380,000	\$ 145,913	38%	\$ 380,000

	Budget	Actual	25.0%	Year End
Capital Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Professional & Technical Services	\$ -	\$ -	0%	\$ -
Improvements Other Than Building	373,000	58,261	16%	373,000
Total Expenses	\$ 373,000	\$ 58,261	16%	\$ 373,000
Surplus/(Deficit)	\$ 7,000	\$ 87,652	1252%	\$ 7,000
Unappropriated Surplus				\$ 2,132,708
Projected Surplus/(Deficit)				7,000
Use of fund balance				-
Reserves				-
Unappropriated Surplus End of Year				\$ 2,139,708

Budget Report for September 2015

Heber City - CIP - Parks FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Capital Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Park Impact Fees	\$ 70,000	\$ 43,864	63%	\$ 100,000
State Grant	-	-	0%	-
Other Revenue	-	-	0%	-
Interest Income	1,500	848	57%	1,500
Contributions From Surplus	-	-	0%	-
Total Revenues	\$ 71,500	\$ 44,712	63%	\$ 101,500

	Budget	Actual	25.0%	Year End
Capital Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Professional & Technical Services	-	-	0%	-
Improvements Other Than Building	1,000	-	0%	1,000
Total Expenses	\$ 1,000	\$ -	0%	\$ 1,000

Surplus/(Deficit)	\$ 70,500	\$ 44,712	63%	\$ 100,500
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Unappropriated Surplus				\$ 350,815
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Projected Surplus/(Deficit)				100,500
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Use of fund balance				-
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Reserves				-
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Unappropriated Surplus End of Year				\$ 451,315
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Budget Report for September 2015

Heber City - CIP - Trans Tax FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Capital Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Transportation Sales Tax	\$ 680,000	\$ 201,414	30%	\$ 680,000
Interest Income	4,000	3,179	79%	4,000
Appropriated Surplus	138,100	-	0%	138,100
Total Revenues	\$ 822,100	\$ 204,593	25%	\$ 822,100

	Budget	Actual	25.0%	Year End
Capital Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Road Maintenance/Construction	\$ 702,100	\$ 1,750	0%	\$ 702,100
Professional & Technical Services	-	-	0%	-
Contributions & Transfers	120,000	11,947	10%	120,000
Total Expenses	\$ 822,100	\$ 13,697	2%	\$ 822,100
Surplus/(Deficit)	\$ -	\$ 190,896	100%	\$ -

Unappropriated Surplus

\$ 1,366,943

Projected Surplus/(Deficit)

-

Use of fund balance

(138,100)

Reserves

-

Unappropriated Surplus End of Year

\$ 1,228,843

Budget Report for September 2015

Heber City - CIP - Class C Road FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Capital Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Class C Road Fund Allotment	\$ 460,000	\$ 54,009	12%	\$ 460,000
Other Revenue	-	-	0%	-
Interest Income	4,000	1,721	43%	4,000
Appropriated Surplus	-	-	0%	-
Total Revenues	\$ 464,000	\$ 55,729	12%	\$ 464,000

	Budget	Actual	25.0%	Year End
Capital Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Equipment/Road Construction	\$ 102,000	\$ 6,319	6%	\$ 102,000
Professional & Technical Services	-	-	0%	-
Contributions & Transfers	292,598	292,598	100%	292,598
Total Expenses	\$ 394,598	\$ 298,917	76%	\$ 394,598
Surplus/(Deficit)	\$ 69,402	\$ (243,188)	-29%	\$ 69,402

Unappropriated Surplus

\$ 1,035,810

Projected Surplus/(Deficit)

69,402

Use of fund balance

-

Reserves

-

Unappropriated Surplus End of Year

\$ 1,105,212

Budget Report for September 2015

Heber City - Water FY 2015/2016 Budget				
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	Budget	Actual	25.0%	Year End
Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Culinary Water Sales	\$ 1,388,000	\$ 475,039	34%	\$ 1,400,000
Secondary Water Sales	294,000	70,635	24%	294,000
Hook-Up Fees	20,000	11,126	56%	20,000
Penalty-Late Fees	16,500	4,021	24%	16,500
Delinquent Acct. Reconnect Fee	8,000	2,375	30%	8,000
Change of Ownership Fee	10,000	2,500	25%	10,000
Appropriated Surplus	-	-	0%	-
Miscellaneous Revenue	-	341	100%	341
Total Revenue	\$ 1,736,500	\$ 566,036	33%	\$ 1,748,841

	Budget	Actual	25.0%	Year End
Operating Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Payroll, Benefits & Taxes	\$ 897,600	\$ 213,777	24%	\$ 897,600
Supplies, Subscriptions & Uniforms	181,000	35,509	20%	181,000
Utilities	118,000	40,201	34%	118,000
Outside Services	113,200	21,771	19%	113,200
Travel & Training	9,250	2,981	32%	9,250
Insurance	36,000	32,557	90%	36,000
Miscellaneous	11,000	2,911	26%	11,000
Capital Operating Costs	104,000	19,519	19%	104,000
Depreciation	745,000	185,292	25%	745,000
Contributions & Transfers	-	-	0%	-
Total Expenses	\$ 2,215,050	\$ 554,517	25%	\$ 2,215,050
Income (Loss) From Operations	\$ (478,550)	\$ 11,519	-2%	\$ (466,210)

Budget Report for September 2015

Heber City - Water FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Water-Continued Non-Operating Income	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount

Non-Operating Income

Impact Fees Culinary Water	\$ 225,000	\$ 188,629	84%	\$ 325,000
Impact Fees Secondary Water	60,000	41,630	69%	105,000
State Grant	150,000	-	0%	150,000
Bond Proceeds	-	-	0%	-
Sale of Fixed Assets	-	-	0%	-
Developer Contributions	-	-	0%	-
Interest Income	12,000	4,945	41%	12,000
Contributions & Transfers	-	-	0%	-
Total Non-Operating Income	\$ 447,000	\$ 235,203	53%	\$ 592,000

	Budget	Actual	25.0%	Year End
Non-Operating Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount

Non-Operating Expenses

Interest Expense	\$ 14,793	\$ 7,680	52%	\$ 14,793
Total Non-Operating Expenses	\$ 14,793	\$ 7,680	52%	\$ 14,793
Non-Operating Income (Loss)	\$ 432,207	\$ 227,523	53%	\$ 577,207
Total Income or Loss	\$ (46,343)	\$ 239,042	-516%	\$ 110,998

Budget Report for September 2015

Heber City - Sewer FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Sewer Service Revenues	\$ 1,060,000	\$ 262,813	25%	\$ 1,060,000
Hook-Up Fees	7,500	3,709	49%	7,500
Penalty-Late Fees	9,000	2,137	24%	9,000
Miscellaneous Revenue	-	-	0%	-
Total Revenue	\$ 1,076,500	\$ 268,659	25%	\$ 1,076,500

	Budget	Actual	25.0%	Year End
Operating Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Payroll, Benefits & Taxes	\$ 501,400	\$ 110,231	22%	\$ 501,400
Heber Valley Special Service District	290,000	74,045	26%	290,000
Supplies, Subscriptions & Uniforms	46,000	12,739	28%	46,000
Utilities	11,500	1,547	13%	11,500
Outside Services	33,000	9,451	29%	33,000
Travel & Training	7,500	1,787	24%	7,500
Insurance	38,000	35,650	94%	38,000
Miscellaneous	13,500	2,911	22%	13,500
Capital Operating Costs	76,500	15,107	20%	76,500
Depreciation	450,000	127,918	28%	450,000
Contributions & Transfers	-	-	0%	-
Total Expenses	\$ 1,467,400	\$ 391,386	27%	\$ 1,467,400
Income (Loss) From Operations	\$ (390,900)	\$ (122,727)	31%	\$ (390,900)

Budget Report for September 2015

Heber City - Sewer FY 2015/2016 Budget				
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	Budget	Actual	25.0%	Year End
Sewer-Continued Non Operating Income	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Impact Fees Sewer	\$ 130,000	\$ 97,827	75%	\$ 180,000
Sale of Fixed Assets	-	-	0%	-
Bond Proceeds	1,000,000	-	0%	1,000,000
Developer Contributions	-	-	0%	-
Interest Income	8,287	2,647	32%	8,287
Total Non-Operating Income	\$ 1,138,287	\$ 100,474	9%	\$ 1,188,287
Non Operating Expenses	FY 2015-2016	FY 2015-2016	Target	Amount
Non-Operating Expenses				
Interest Expense	\$ -	\$ -	0%	\$ -
Total Non-Operating Expenses	\$ -	\$ -	0%	\$ -
Non-Operating Income (Loss)	\$ 1,138,287	\$ 100,474	9%	\$ 1,188,287
Total Income or Loss	\$ 747,387	\$ (22,253)	-3%	\$ 797,387

Budget Report for September 2015

Heber City - Airport Hanger Sales FY 2015/2016 Budget

Revenues	Budget FY 2015-2016	Actual To Date FY 2015-2016	25.0% Percent Target	Year End Projected Amount
Hangar Sales	\$ -	\$ -	0%	\$ -
Cost of Goods Sold	-	-	0%	-
Hangar Lease Income	-	-	0%	-
Total Operating Income	\$ -	\$ -	0%	\$ -

Expenses	Budget FY 2015-2016	Actual To Date FY 2015-2016	25.0% Percent Target	Year End Projected Amount
Operating Expenses				
Insurance	\$ -	-	0%	\$ -
Special Supplies	-	-	0%	-
Professional & Technical Services	-	-	0%	-
Utilities	-	-	0%	-
Depreciation	11,820	2,955	25%	11,820
Contributions & Transfers	-	-	0%	-
Total Capital Expenses	\$ 11,820	\$ 2,955	25%	\$ 11,820

Non-Operating Income	Budget FY 2015-2016	Actual To Date FY 2015-2016	25.0% Percent Target	Year End Projected Amount
Non-Operating Income				
Interest Income	\$ 800	\$ 409	51%	\$ 800
Total Non-Operating Income	\$ 800	\$ 409	51%	\$ 800

Non-Operating Expenses	Budget FY 2015-2016	Actual To Date FY 2015-2016	25.0% Percent Target	Year End Projected Amount
Non-Operating Expenses				
Interest Expense	\$ -	-	0%	\$ -
Total Non-Operating Expenses	\$ -	\$ -	0%	\$ -
Non-Operating Income (Loss)	\$ 800	\$ 409	51%	\$ 800
Surplus/(Deficit)	\$ (11,020)	\$ (2,546)	23%	\$ (11,020)

Budget Report for September 2015

Heber City - Utility Fund FY 2015/2016 Budget			
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	Budget	Actual	25.0%	Year End
Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Revenues				
Utility Fees	\$ 277,045	\$ 68,989	25%	\$ 277,045
Penalty-Late Fees	2,750	824	30%	2,750
Miscellaneous Revenue	-	-	0%	-
Total Revenue	\$ 279,795	\$ 69,813	25%	\$ 279,795

	Budget	Actual	25.0%	Year End
Operating Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Payroll, Benefits & Taxes	\$ 170,350	\$ 39,797	23%	\$ 170,350
Supplies, Subscriptions & Uniforms	32,700	1,987	6%	32,700
Utilities	3,600	588	16%	3,600
Outside Services	15,000	1,824	12%	15,000
Travel & Training	4,000	249	6%	4,000
Insurance	12,500	7,303	58%	12,500
Miscellaneous	-	-	0%	-
Capital Operating Costs	30,000	4,510	15%	30,000
Depreciation	11,500	1,874	16%	11,500
Contributions & Transfers	-	-	0%	-
Total Expenses	\$ 279,650	\$ 58,133	21%	\$ 279,650
Income (Loss) From Operations	\$ 145	\$ 11,680	8055%	\$ 145

	Budget	Actual	25.0%	Year End
Non-Operating Income	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Rents & Miscellaneous	\$ -	\$ -	0%	\$ -
Sale of Fixed Assets	-	-	0%	-
Developer Contributions	-	-	0%	-
Interest Income	350	357	102%	650
Total Non-Operating Income	\$ 350	\$ 357	102%	\$ 650
Non-Operating Income (Loss)	\$ 350	\$ 357	102%	\$ 650
Total Income or Loss	\$ 495	\$ 12,037	2432%	\$ 795

Budget Report for September 2015

Heber City - Internal Service Fund FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount

Revenues

Equipment Replacement Charge	\$ 217,000	\$ 56,617	26%	\$ 217,000
Total Revenue	\$ 217,000	\$ 56,617	26%	\$ 217,000

	Budget	Actual	25.0%	Year End
Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount

Expenses

Depreciation Expense	\$ 215,150	\$ 50,854	24%	\$ 215,150
Total Expenses	\$ 215,150	\$ 50,854	24%	\$ 215,150
Income (Loss) From Operations	\$ 1,850	\$ 5,764	312%	\$ 1,850

	Budget	Actual	25.0%	Year End
Non-Operating Income	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount

Non-Operating Income

Sale Of Assets	\$ -	\$ -	0%	\$ -
Interest Income	4,000	1,294	32%	4,000
Contributions & Transfers	-	-	0%	-
Surplus	-	-	0%	-
Total Non-Operating Income	\$ 4,000	\$ 1,294	32%	\$ 4,000

Budget Report for September 2015

Heber City - Internal Service Fund FY 2015/2016 Budget

	Budget	Actual To Date	25.0% Percent	Year End Projected
Non-Operating Expenses	FY 2015-2016	FY 2015-2016	Target	Amount
Non-Operating Expenses				
Interest Expense	\$ -	\$ -	0%	\$ -
Total Non-Operating Expenses	\$ -	\$ -	0%	\$ -
Non-Operating Income (Loss)	\$ 4,000	\$ 1,294	32%	\$ 4,000
Total Income or Loss	\$ 5,850	\$ 7,058	121%	\$ 5,850
Surplus/(Deficit)	\$ 5,850	\$ 7,058	121%	\$ 5,850
Unappropriated Surplus				\$ 1,397,343
Projected Surplus/(Deficit)				5,850
Use of fund balance				-
Reserves				-
Unappropriated Surplus End of Year				1,403,193

Budget Report for September 2015

Heber City - Perpetual Care FY 2015/2016 Budget

	Budget	Actual	25.0%	Year End
Revenues	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Perpetual Care Certificates	\$ 25,000	\$ 6,503	26%	\$ 25,000
Interest Income	1,300	530	41%	1,300
Surplus	-	-	0%	-
Total Revenues	\$ 26,300	\$ 7,033	27%	\$ 26,300

	Budget	Actual	25.0%	Year End
Expenses	FY 2015-2016	To Date FY 2015-2016	Percent Target	Projected Amount
Contributions & Transfers	\$ 10,000	\$ -	0%	\$ 10,000
Total Expenses	\$ 10,000	\$ -	0%	\$ 10,000
Surplus/(Deficit)	\$ 16,300	\$ 7,033	43%	\$ 16,300
Unappropriated Surplus				\$ 234,328
Projected Surplus/(Deficit)				16,300
Use of fund balance				-
Reserves				-
Unappropriated Surplus End of Year				\$ 250,628

MONTHLY SALES TAX

	2009	2010	2011	2012	2013	2014	
JANUARY	\$114,714.80	\$104,828.00	\$111,630.16	\$151,031.95	\$154,412.60	\$167,896.12	109%
FEBRUARY	\$180,187.55	\$153,195.52	\$165,712.52	\$195,985.25	\$214,462.76	\$232,847.72	109%
MARCH	\$113,141.41	\$106,450.76	\$127,384.52	\$125,672.46	\$153,465.61	\$163,832.08	107%
APRIL	\$104,363.97	\$105,855.58	\$114,766.44	\$134,397.54	\$142,436.97	\$157,256.41	110%
MAY	\$137,938.65	\$131,756.28	\$149,478.78	\$177,972.14	\$199,586.55	\$207,937.86	104%
JUNE	\$90,123.70	\$82,692.35	\$106,335.82	\$117,021.84	\$137,783.45	\$169,665.23	123%
JULY	\$114,390.85	\$110,052.96	\$119,813.91	\$150,929.26	\$166,982.78	\$179,215.82	107%
AUGUST	\$142,499.84	\$151,041.94	\$180,252.68	\$206,708.83	\$211,402.88	\$243,775.87	115%
SEPTEMBER	\$123,154.61	\$122,500.23	\$129,343.68	\$142,231.86	\$176,408.83	\$197,717.45	112%
OCTOBER	\$124,624.24	\$119,801.22	\$157,719.46	\$172,139.74	\$178,522.57	\$202,039.11	113%
NOVEMBER	\$140,798.57	\$132,075.42	\$174,187.41	\$183,891.32	\$200,717.91	\$237,676.48	118%
DECEMBER	\$117,940.23	\$124,838.32	\$135,624.13	\$149,652.20	\$164,222.45	\$185,006.80	113%
TOTAL	\$1,503,878.42	\$1,445,088.58	\$1,672,249.51	\$1,907,634.39	\$2,100,405.36	\$2,344,866.95	

Percent Change -14.82% -3.91% 15.72% 14.08% 10.11% 11.64%

	2015	2016	2017	2018	2019	2020	
JANUARY	\$184,700.71						110%
FEBRUARY	\$271,042.49						116%
MARCH	\$174,992.30						107%
APRIL	\$165,923.34						106%
MAY	\$228,252.32						110%
JUNE	\$195,934.18						115%
JULY	\$199,711.85						111%
AUGUST	\$272,657.94						112%
SEPTEMBER	\$226,162.36						114%
OCTOBER	\$225,288.63						112%
NOVEMBER	\$259,156.03						109%
DECEMBER							
TOTAL	\$2,403,822.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Percent Change