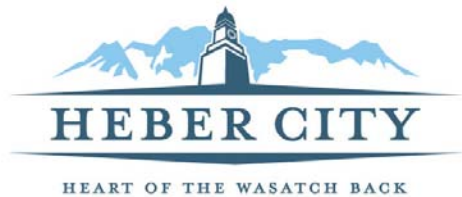


Budget Amendment 2020-11

City Council Staff Report

MEETING DATE: 09/01/2020
SUBJECT: 1st Budget Amendment for
FY 2020-2021. Budget
Resolution 2020-11
RESPONSIBLE: Wesley Bingham
DEPARTMENT: Administration
STRATEGIC RELEVANCE: Necessary Administrative
Action



SUMMARY

Staff has determined that an amendment to Fiscal Year 2020-2021 budget is required to address unanticipated expenditures.

RECOMMENDATION

Hold a Public Hearing on September 1st, 2020 to consider an amendment to the FY 2020-2021 budget and adopt resolution 2020-11 amending the FY 2020-2021 budget.

BACKGROUND

Staff has determined that there are items that need to be addressed in a budget amendment. The proposed amendment will affect the following funds: 10-General Fund; 22-Covid 19 Special Revenue Fund; 42- Capital Projects Fund; 44-Capital Improvements –Industrial Park Fund; 46- Capital Improvement Fund Street Impact. The purpose of this amendment is to ensure expenditures do not exceed budgeted resources.

10-General Fund

Part Time Attorney's Office

Staff is requesting a part-time position be approved for Mark Smedley's Office. The position will be up to twenty-nine hours a week. The part-time employee will help prepare for court each week. The total wages for this position will be \$27,500 for the fiscal year. In addition to the wages, there will be \$7,000 in benefit costs associated with payroll taxes, retirement, etc...

Planning Commission

Staff recognized later in the budgeting process that we had not included the planning commission salaries and benefits. Where staff had the budget completed for the current year budget process, we determined it would be easier to address the current fiscal year amounts with a budget amendment as well. The planning commissioners attend two meetings a month at \$100 a meeting. The total cost per commissioner in the budget would be \$2,400 a year for a

total of \$16,800 for seven commissioners. The benefit cost for payroll taxes is an additional \$1,300.

Staff is recommending we amend the budget to address a potential contract for Jon Janson to create a Tourism & Downtown Plan. The Downtown plan involves design related issues involving mixed use, historic design features, materials, signs, storefronts, entrance doors, outdoor dining etc... This budget for \$15,000 was proposed based on the reworking of a city center ordinance, which John Janson created and saw through to adoption in Millcreek. There will be three Sub-Districts within the "Downtown Overlay Zone."

In addition to this staff is also recommending that the 100 south corridor have a sub district overlay zoning concept developed. The Concepts to retain the historical buildings for a mix of live/work, bed/breakfast, residential/small shops/offices would be encouraged. Strong street standards, including limited but distinctive signage, need to complement and help define the area. The additional work with the design of this sub-district within the Overlay Zone would result in an additional \$15,000 in proposed budget for a total contract of \$30,000.

22-Covid 19 Fund

The City has received \$494,431 in Cares Act funding for Covid-19 costs related to pandemic relief. The Federal dollars are being granted on a limited basis to the City. The City must have a strict accounting for covid related expenditures and demonstrate the specific expenditures meet a strict set of requirements. The City will return any unspent Federal dollars in December. Staff determined that it would be beneficial to account for these expenditures in a separate fund. Many of these costs will relate to reimbursement of the various operating funds within the City for COVID Sick Leave and Covid related materials.

Covid Related Expenditures

Staff is considering additional monies that could be spent to address improvements to our facilities such as touchless bathroom fixtures. We will determine if there are additional items that might qualify such as motion detection entry and other qualifying improvements. We are seeking \$55,000 initially.

It is recommended that we adopt an initial budget of \$36,000 for Salaries reimbursements and \$4,823 for benefit reimbursements through the end of the year. The City has expended \$12,000 total in Covid related Sick Leave to date. Staff is also recommending an additional \$85,000 in medical and protective supplies. The school district has asked that we fund \$48,000 in medical related supplies to protect staff and students and help prevent the spread of Covid.

In addition to this staff is considering technology changes in our council chambers and laptops/computer equipment. Staff has reached out to the state to seek their input on qualifying expenditures. We have included this correspondence in Exhibit 3. We are proposing a budget of \$170,000.

Staff is considering additional cleaning procedures across the city to prevent the spread. This would involve deep cleaning of city facilities. Initially we are asking for a budget of \$20,000.

Economic Development

Council directed staff to use 25% of the 1st allotment through the Cares act toward economic development. Staff is asking for \$123,608 in budget for this first allotment. We are also anticipating that the next round of funding will be \$494,431. Based on council's direction we are recommending this be budgeted for economic development as well. This would mean that a total budget of \$618,039.

41-Airport Capital Projects

It was anticipated in the development of the 2020-2021 budget that the Airport Runway Seal Coat project along with the Runway Rehabilitation project would be complete before June 30th, 2020. With this understanding, we adopted a budget that included only a budget for the airport master plan. We also believed that the airport master plan would be further along. With changes in the timing on these projects, we are requesting an amendment to the Airport Capital Projects budget. Staff is requesting that the FY 2020-2021 budget be increased by \$203,000. This includes increases to the Airport Master Plan project by \$55,000, Taxiway Seal Coat and Marking Project by \$77,000 and Runway Rehabilitation project by \$71,000.

We are anticipating \$114,194 in Federal Funding and \$75,200 in State Funding. Cost to the city is anticipated at \$13,606.

42-Capital Projects Fund

600 South 300 West Roundabout

With the adoption of the fiscal year 2020-2021 budget council approved \$550,000 in fund 42 to address the 600 South and 300 West Roundabout budget. The engineering department has obtained actual costs and fully developed the scope of the project. It has been determined and presented to council a total project cost of \$660,000. Staff is asking that council formally amend the budget and increase the budget by \$110,000.

46-Steet Impact Fund

Intermountain Healthcare Heber Hospital Reimbursements

The engineering department has agreed to provide reimbursements on the IHC Hospital Project totaling an additional \$327,000. We previously had reimbursed them \$175,175 for work done in FY 2018-2019. There is general consensus with IHC that there is an additional \$327,000 in reimbursements that should occur. While IHC believes there was an additional \$20,000-\$30,000 in reimbursements beyond this they have been slow to communicate with the City. It has been determined that it would be appropriate to release the \$327,000 to IHC. Should they

seek further reimbursement engineering deems appropriate we will approach council at that time. However, staff believes this is the extent of reimbursement to occur.

600 South 300 West Project

This Project did not progress as quickly in last fiscal year as planned. This affected the timing of when the funds will be spent for this project in the current fiscal year. The overall budget for the project remains the same. However, \$180,000 in additional budget for the current fiscal year is needed in Fund 46.

48-Transportation Tax Fund

600 South 300 West Project

As mentioned previously this project did not progress on the initially planned timeline. Staff is requesting \$36,000 in budget for the current fiscal year. This is an additional funding from an operating instead of impact fund source.

DISCUSSION

Utah Code Section 10-6-128 requires that municipalities hold a public hearing if the city intends to amend the budget by resolution or ordinance.

FISCAL IMPACT

The fiscal impact is specified in resolution 2020-11.

CONCLUSION

Hold the Public Hearing regarding the proposed amendment to the budget and adopt resolution 2020-11.

ALTERNATIVES

No alternatives considered at this time.

POTENTIAL MOTIONS

Staff Recommended Option – Approval

I move to **approve** resolution 2020-11 as presented, with the findings and conditions as presented in the conclusion above.

Alternative 2 – Continuance

I move to **continue** 2020-11 to a special meeting on September 15th, 2020 with direction to the applicant and/or Staff on information and / or changes needed to render a decision, as follows:

Alternative 3 – DENIAL

I move to **deny** 2020-11 with the following findings.

ACCOUNTABILITY

Department: Administration
Staff Member: Wesley Bingham, Finance Manager

EXHIBITS

1. Exhibit 1: Resolution 2020-11.
2. Exhibit 2: Proposal Main and Tourist District
3. Exhibit 3: Email from Governor's Office.

**HEBER CITY, UTAH
RESOLUTION NO. 2020-11**

A RESOLUTION AMENDING THE HEBER CITY OPERATING BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2021 (FY 2020-2021), AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Utah Uniform Fiscal Procedures Act provides for the governing body an opportunity, at any time during the budget period, to review the individual budgets of the funds, for the purpose of determining if the total of any of them should be increased (UCA ' 10-6-127); and

WHEREAS, Heber's City's financial officer has determined that a budget amendment impacting the City's General Fund (Fund 10), Covid 19 Fund (Fund 22), Airport Capital Projects (Fund 41), Capital Projects Fund (Fund 42) and Street Impact Fund (Fund 46) require amending due to unforeseen circumstances; and

WHEREAS, the City properly advertised, as prescribed by state law (UCA ' 10-6-113), and held a Public Hearing on Tuesday, September 1st, 2020, to garner input from the general public on the proposed FY 2020-2021 budget amendment; and

NOW, THEREFORE, BE IT ORDAINED by the Heber City Council, of Heber City, Utah, as follows:

The Heber City Operating Budget for fiscal year ending June 30, 2021, is hereby amended as set forth in the attached "Exhibit A," which is hereby incorporated into and made a part of this Resolution by reference.

ADOPTED AND PASSED by the City Council of Heber City, Utah this _____ day of _____, 2020, by the following vote:

	AYE	NAY
Council Member Heidi Franco	_____	_____
Council Member Wayne Hardman	_____	_____
Council Member Mike Johnston	_____	_____
Council Member Rachel Kahler	_____	_____
Council Member Ryan Stack	_____	_____

APPROVED:

Mayor Kelleen L. Potter

ATTEST:

_____ Date: _____

RECORDER

EXHIBIT A

General Fund (Fund 10)

Source:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
103870	General Fund- Fund Surplus	(\$34,500)

Use:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
104511	General Fund – Salaries – City Attorney	\$27,500
104513	General Fund – Benefits – City Attorney	<u>\$7,000</u>
Total		\$34,500

To add the part time position in the City Attorney’s office.

Source:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
103870	General Fund- Fund Surplus	(\$48,100)

Use:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
105311	General Fund – Salaries – Planning	\$16,800
105313	General Fund – Benefits – Planning	\$1,300
105331	General Fund – Professional Services – Planning	<u>\$30,000</u>
Total		\$48,100

To add the planning commission salary and payroll costs as well as professional services for the overlay zones.

Covid 19 Fund (Fund 22)

Source:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
223870	Covid 19 Fund- Federal Grant	(\$988,862)

Use:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
224011	Covid 19 Fund – Wages	\$36,000
224013	Covid 19 Fund – Benefits	\$4,823
224031	Covid 19 Fund – Professional Services	\$20,000
224048	Covid 19 Fund – Special Supplies	\$85,000
224052	Covid 19 Fund – Economic Development	\$618,039
224072	Covid 19 Fund – Building & Improvements	\$55,000
224075	Covid 19 Fund – Capital Equipment	<u>\$170,000</u>
Total		\$988,862

To amend budget to address Covid funding and budget.

Airport Capital Improvement Fund (Fund 41)

Source:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
413330	Federal Grant	(\$114,194)
413340	State Grant	(\$75,200)
413850	Contributions - Surplus	<u>(\$13,606)</u>
Total		\$203,000

Use:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
414031	Professional Services	\$55,000
414072	Buildings & Improvements	<u>\$148,000</u>
Total		\$203,000

Amend Budget to Timing associated with Airport Capital Projects.

Capital Projects Fund (Fund 42)

Source:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
423870	Contributions From Suplus	(\$110,000)

Use:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
424073	Improvements Other than Building	\$110,000

Amend Budget to address 600 south Roundabout.

Street Impact Fund (Fund 46)

Source:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
463870	Contributions From Surplus	(\$327,000)

Use:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
464073	Improvements Other than Building	\$327,000

Intermountain Healthcare Heber Hospital Reimbursements.

Source:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
463870	Contributions From Surplus	(\$180,000)

Use:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
464073	Improvements Other than Building	\$180,000

Amend Budget to address 600 south Roundabout.

Capital Improvement Fund – Transportation Tax (Fund 48)

Source:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
483870	Contributions From Surplus	(\$36,000)

Use:

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>
484073	Improvements Other than Building	\$36,000

Amend Budget to address 600 south Roundabout.

FY 2021 General Fund Summary

General Fund (10) General Fund Summary						
	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021	%
	Actual	Actual	Budget	Projected	Budget	Change
Beginning Fund Balance	\$ 3,391,383	\$ 4,559,474	\$ 3,244,821	\$ 3,244,821	\$ 2,375,545	26.79%
Revenues						
Property Taxes	\$ 1,572,650	\$ 1,657,650	\$ 1,729,429	\$ 1,719,479	\$ 1,818,401	4.89%
Sales Tax	3,524,234	3,839,288	4,093,200	3,900,000	3,822,000	-7.10%
Franchise Taxes	1,026,837	1,021,030	978,500	1,050,000	1,030,631	5.06%
Other Taxes	67,832	88,496	60,900	60,900	60,900	0.00%
Intergovernmental	314,302	338,175	395,446	444,022	429,250	7.88%
License and Permits	1,038,353	797,378	852,176	617,304	734,408	-16.04%
Charges for Services	253,316	215,182	272,000	293,163	274,160	0.79%
Fines & Forfeitures	322,675	244,676	258,556	330,530	300,725	14.02%
Banking Interest	97,581	144,126	110,000	148,450	86,500	-27.17%
Allocated Operational Costs	-	-	822,000	822,000	871,250	5.65%
Other Revenues	377,116	318,782	609,123	326,661	279,061	-118.28%
Contributions From Surplus	-	-	462,920	523,795	455,056	-1.73%
Total Revenues	\$ 8,594,896	\$ 8,664,783	\$ 10,644,250	\$ 10,236,304	\$ 10,162,342	-4.74%
Expenditures						
Legislative	\$ 253,782	\$ 276,111	\$ 268,284	\$ 265,613	\$ 246,606	-8.79%
Judicial	213,982	233,553	243,870	240,561	221,834	-9.93%
Administrative Services	717,824	747,452	1,029,704	1,014,259	1,096,121	6.06%
Animal Control	313,605	336,246	397,600	394,506	363,856	-9.27%
Attorney	-	-	266,065	266,065	273,830	2.84%
Engineering	-	-	627,760	627,760	635,970	1.29%
Elections	11,894	592	-	-	-	0.00%
General Government Building	156,849	177,304	507,611	509,988	159,675	-217.90%
Building	325,157	331,079	420,657	410,302	417,940	-0.65%
Planning	486,314	616,510	674,507	672,507	665,616	-1.34%
Police	3,274,098	3,518,184	4,032,100	4,030,100	4,047,302	0.38%
Parks & Cemetery	617,942	643,535	771,243	763,928	756,676	-1.93%
Roads	775,358	991,370	1,082,849	1,064,196	998,201	-8.48%
Allocated Operational Costs	-	-	-	-	-	0.00%
Other Expenditures	-	-	-	-	-	0.00%
Total Expenditures	\$ 7,146,805	\$ 7,871,936	\$ 10,322,250	\$ 10,259,785	\$ 9,883,627	-4.44%
Transfers						
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers Out	280,000	2,107,500	322,000	322,000	278,715	-15.53%
Total Transfers In/Out	\$ 280,000	\$ 2,107,500	\$ 322,000	\$ 322,000	\$ 278,715	13.44%
Net Revenue/(Expense)	\$ 1,168,091	\$ (1,314,653)	\$ -	\$ (345,481)	\$ -	0.00%
Ending Fund Balance	\$ 4,559,474	\$ 3,244,821	\$ 2,781,901	\$ 2,375,545	\$ 1,920,489	

FY 2021 General Fund Revenue Summary Cont...

General Fund (10)							
Revenue Summary Continued							
		2018	2019	2020	2020	2021	%
		Actual	Actual	Budget	Projected	Budget	Change
Zoning and Subdivision							
10.3413	Zoning and Subdivision Fees	\$ 189,634	\$ 126,758	\$ 200,000	\$ 245,000	\$ 200,000	0.00%
	Total Zoning and Subdivision Fees	\$ 189,634	\$ 126,758	\$ 200,000	\$ 245,000	\$ 200,000	0.00%
Cemetery Services							
10.3480	Cemetery Lot Sales	\$ 18,357	\$ 21,274	\$ 20,000	\$ 12,000	\$ 20,600	3.00%
10.3485	Cemetery Dig Graves	43,550	65,050	50,000	34,000	51,500	3.00%
10.3486	Cemetery Headstone Inspection	1,775	2,100	2,000	2,163	2,060	3.00%
	Total Cemetery Services	\$ 63,682	\$ 88,424	\$ 72,000	\$ 48,163	\$ 74,160	3.00%
Fines & Forfeitures							
10.3510	Fines	\$ 184,562	\$ 172,116	\$ 185,000	\$ 195,000	\$ 165,000	-10.81%
10.3511	Court Security Charge	5,069	8,179	5,000	8,500	8,000	60.00%
10.3520	Small Claims	5,063	3,887	4,500	4,000	4,635	3.00%
10.3525	Bail Forfeitures	62,016	122,083	62,000	120,000	120,000	93.55%
10.3530	Traffic School	1,434	2,942	2,056	3,030	3,090	50.29%
10.3665	Damage Bond Forfeiture	64,531	(64,531)	-	-	-	0.00%
	Total Fines & Forfeitures	\$ 322,675	\$ 244,676	\$ 258,556	\$ 330,530	\$ 300,725	16.31%
Interest							
10.3610	Banking Interest	\$ 97,581	\$ 144,126	\$ 110,000	\$ 148,450	\$ 86,500	-21.36%
	Total Interest	\$ 97,581	\$ 144,126	\$ 110,000	\$ 148,450	\$ 86,500	-21.36%
Other Revenues							
10.3620	Rents & Miscellaneous	\$ 52,747	\$ 47,461	\$ 375,300	\$ 90,767	\$ 46,350	-87.65%
10.3230	Processing Fee-Damage Bond	1,100	-	1,133	100	-	-100.00%
10.3615	Investment Gain/Loss	31,294	-	-	-	-	0.00%
10.3630	Park Reservations	690	855	690	370	711	3.04%
10.3640	Sale of Fixed Assets	59,133	9,623	-	-	-	0.00%
10.3655	Excavation Fees	7,153	8,843	7,000	10,424	7,000	0.00%
10.3810	Heber Light & Power	225,000	225,000	225,000	225,000	225,000	0.00%
	Total Other Revenues	\$ 377,117	\$ 291,782	\$ 609,123	\$ 326,661	\$ 279,061	-54.19%
Other Financing Sources							
10.3871	Contributions from Perpetual Care	\$ -	\$ 27,000	\$ -	\$ -	\$ -	0.00%
10.3870	Contributions from General Fund Surplus	-	-	462,920	523,795	455,056	-1.70%
10.3851	Transfer From Culinary Water Fund	-	-	326,500	326,500	349,500	7.04%
10.3852	Transfer From Sewer Fund	-	-	273,500	273,500	299,000	9.32%
10.3854	Transfer From Utility Fund	-	-	73,000	73,000	69,000	-5.48%
10.3855	Transfer From Secondary Irrigation	-	-	60,500	60,500	64,500	6.61%
10.3821	Transfer From Airport Special Rev. Fund	-	-	88,500	88,500	89,250	0.85%
10.3875	Appropriated Restricted Funds	-	-	-	-	-	0.00%
	Total Other Financing Sources	\$ -	\$ 27,000	\$ 1,284,920	\$ 1,345,795	\$ 1,326,306	3.22%
	Total General Fund Revenue	\$ 8,594,899	\$ 8,664,783	\$ 10,644,250	\$ 10,236,304	\$ 10,162,342	-4.53%

Attorney Department Expense Summary

The City Attorney is the legal adviser and attorney for all officials, officers, and departments of the City. This department represents the City in all litigation and proceedings. The Attorney is also involved in drafting and reviewing ordinances, resolutions, policies and procedures, and contracts prior to consideration by the City Council.

General Fund (10.45) Expense Summary							
		2018	2019	2020	2021	2021	%
		Actual	Actual	Budget	Projected	Budget	Change
Salaries and Benefits							
10.4511	Salaries & Wages	\$ -	\$ -	\$ 142,000	\$ 142,000	\$ 173,000	21.83%
10.4513	Employee Benefits	-	-	\$ 59,000	\$ 59,000	65,500	11.02%
Total Salaries and Benefits		\$ -	\$ -	\$ 201,000	\$ 201,000	\$ 238,500	18.66%
Operations							
10.4514	Uniform Allowance	\$ -	\$ -	\$ 100	\$ 100	\$ 100	0.00%
10.4521	Books, Subscriptions & Memberships	-	-	425	425	425	0.00%
10.4522	Public Notices	-	-	-	-	250	0.00%
10.4523	Travel	-	-	1,350	1,350	1,500	11.11%
10.4524	Office Supplies	-	-	250	250	250	0.00%
10.4525	Equipment, Supplies & Maintenance	-	-	1,500	1,500	1,500	0.00%
10.4526	Building & Grounds Supplies	-	-	250	250	-	-100.00%
10.4527	Utilities	-	-	250	250	-	-100.00%
10.4528	Telephone	-	-	1,590	1,590	1,830	15.09%
10.4529	Fuel	-	-	350	350	350	0.00%
10.4531	Professional & Technical Services	-	-	55,000	55,000	25,500	-53.64%
10.4532	Training	-	-	1,500	1,500	1,500	0.00%
10.4548	Special Supplies	-	-	150	150	150	0.00%
10.4551	Insurance	-	-	500	500	500	0.00%
10.4562	Miscellaneous	-	-	500	500	500	0.00%
10.4574	Equipment	-	-	600	600	600	0.00%
Total Operations		\$ -	\$ -	\$ 64,315	\$ 64,315	\$ 34,955	-45.65%
Capital Outlay							
10.4575	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
10.4576	Internal Service Charge - Fleet	-	-	-	-	-	0.00%
10.4577	Internal Service Charge - IT	-	-	750	750	375	-50.00%
Total Capital Outlay		\$ -	\$ -	\$ 750	\$ 750	\$ 375	-50.00%
Grand Total Department Expenses		\$ -	\$ -	\$ 266,065	\$ 266,065	\$ 273,830	2.92%

Notes:

Account 45 is a new account in the FY 2019-2020 tentative budget; therefore, there is no historical data.

Planning Department Expense Summary

The Planning Department provides a centralized area where questions pertaining to licensing, zoning, and site plans can be answered. This department researches, analyzes, manages, and dispenses information pertaining to comprehensive planning, code amendments and land development regulations.

General Fund (10.53)							
Expense Summary							
		2018	2019	2020	2021	2021	%
		Actual	Actual	Budget	Projected	Budget	Change
Salaries and Benefits							
10.5311	Salaries & Wages	\$ 219,781	\$ 208,733	\$ 254,000	\$ 254,000	\$ 264,600	4.17%
10.5312	Overtime	-	-	-	-	1,250	0.00%
10.5313	Employee Benefits	108,231	117,927	151,000	151,000	142,300	-5.76%
Total Salaries and Benefits		\$ 328,012	\$ 326,660	\$ 405,000	\$ 405,000	\$ 408,150	0.78%
Operations							
10.5314	Uniform Allowance	\$ 240	\$ 164	\$ 250	\$ 250	\$ 250	0.00%
10.5321	Books, Subscriptions & Memberships	735	1,061	3,800	3,800	4,800	26.32%
10.5322	Public Notices	-	-	2,000	-	2,000	0.00%
10.5323	Travel	3,317	1,337	3,733	3,733	3,300	-11.60%
10.5324	Office Supplies	1,521	2,497	2,400	2,400	2,400	0.00%
10.5325	Equipment Maintenance	2,964	3,746	3,000	3,000	4,000	33.33%
10.5327	Utilities	1,494	1,390	1,500	1,500	-	-100.00%
10.5328	Telephone	2,319	1,967	2,500	2,500	2,300	-8.00%
10.5329	Gasoline	145	194	750	750	750	0.00%
10.5331	Professional & Technical Services	36,708	105,078	214,300	214,300	177,540	-17.15%
10.5332	Training	-	447	7,466	7,466	5,500	-26.33%
10.5348	Special Supplies	797	1,212	-	-	-	0.00%
10.5349	Farmer's Market	7,447	16,252	16,200	16,200	37,750	133.02%
10.5351	Insurance	4,658	4,458	4,800	4,800	4,236	-11.75%
10.5374	Equipment	1,939	-	2,173	2,173	10,240	371.24%
Total Operations		\$ 64,284	\$ 139,803	\$ 264,872	\$ 262,872	\$ 255,066	-3.70%
Capital Outlay							
10.5375	Capital Equipment	\$ 1,940	\$ -	\$ -	\$ -	\$ -	0.00%
10.5376	Internal Service Charge - Fleet	-	-	-	-	-	0.00%
10.5377	Internal Service Charge - IT	-	3,677	4,635	4,635	2,400	-48.22%
Total Capital Outlay		\$ 1,940	\$ 3,677	\$ 4,635	\$ 4,635	\$ 2,400	-48.22%
Grand Total Department Expenses		\$ 394,236	\$ 470,140	\$ 674,507	\$ 672,507	\$ 665,616	-1.32%

Capital Improvements Fund - Airport (41)

The Airport Capital Improvement Fund accounts for all capital investments at Heber Valley Airport.

Capital Improvements Fund - Airport (41)						
Fund Summary						
	2018	2019	2020	2020	2021	%
	Actual	Actual	Budget	Projected	Budget	Change
Starting Fund Balance	\$ 79,934	\$ 247,222	\$ 253,862	\$ 253,862	\$ 142,562	-43.84%
Revenue						
41.3330 Federal Grants	\$ 157,431	\$ -	\$ -	\$ 280,000	\$ 384,209	0.00%
41.3340 State Grants	8,138	-	-	13,500	89,158	0.00%
41.3610 Interest Earnings	1,427	6,640	-	2,200	2,200	0.00%
41.3615 Investment Gain/Loss	292	-	-	-	-	0.00%
Total Revenues	\$ 167,288	\$ 6,640	\$ -	\$ 295,700	\$ 475,567	0.00%
Contributions and Transfers						
41.3810 Contributions - Airport Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
41.3850 Contributions - Surplus	-	-	-	111,300	25,365	0.00%
Total Contributions and Transfers	\$ -	\$ -	\$ -	\$ 111,300	\$ 25,365	0.00%
Grand Total Revenue	\$ 167,288	\$ 6,640	\$ -	\$ 407,000	\$ 500,932	0.00%
Expenses - Miscellaneous						
41.4031 Professional Services	\$ -	\$ -	\$ -	\$ 307,000	\$ 352,932	0.00%
41.4072 Building and Improvements	-	-	-	-	148,000	0.00%
41.4090 Transfer to Airport Special Revenue Fund	-	-	-	100,000	-	0.00%
Total Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ 407,000	\$ 500,932	0.00%
Net Resources	\$ 167,288	\$ 6,640	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ 247,222	\$ 253,862	\$ 253,862	\$ 142,562	\$ 117,197	-53.83%

Covid-19 Fund (22)

The Covid-19 Fund accounts for all CARES ACT Funding.

Airport Special Revenue Fund (21)						
Fund Summary						
	2018	2019	2020	2020	2021	%
	Actual	Actual	Budget	Projected	Budget	Change
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Revenue						
22.3330 Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ 988,862	0.00%
22.3610 Interest Income	-	-	-	-	-	0.00%
22.3620 Miscellaneous Income	-	-	-	-	-	0.00%
22.3850 Contributions - Surplus	-	-	-	-	-	0.00%
22.3615 Investment Gain/Loss	-	-	-	-	-	0.00%
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 988,862	0.00%
Expenses						
22.4011 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 36,000	0.00%
22.4013 Employee Benefits	-	-	-	-	4,823	0.00%
22.4031 Professional & Technical Services	-	-	-	-	20,000	0.00%
22.4048 Special Supplies	-	-	-	-	85,000	0.00%
22.4052 Economic Development	-	-	-	-	618,039	0.00%
22.4072 Building & Improvements	-	-	-	-	55,000	0.00%
22.4075 Capital Equipment	-	-	-	-	170,000	0.00%
Total Expenses	-	-	-	-	988,862	0.00%
Transfers In/Out						
22.4090 Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
22.4091 Transfer to Culinary Water Fund	-	-	-	-	-	0.00%
Total Transfers In/Out	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenses	-	-	-	-	988,862	0.00%
Net Resources	-	-	-	-	-	0.00%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

1- When the budget was developed for fiscal year 2019-2020 this fund didn't exist. This was created with budget resolution 2020-11.

Capital Improvements Fund - Capital Projects (42)

The Capital Improvements Fund accounts for all general government capital facilities projects.

Capital Improvements Fund - Capital Projects (42)						
Fund Summary						
	2018	2019	2020	2020	2021	%
	Actual	Actual	Budget	Projected	Budget	Change
Beginning Fund Balance	\$ 3,023,895	\$ 3,659,228	\$ 2,090,713	\$ 2,090,713	\$ 1,820,713	-12.91%
Revenue						
42.3610 Interest Income	\$ 44,991	\$ 80,309	\$ 40,000	\$ 35,000	\$ 15,000	-62.50%
42.3615 Investment Gain/Loss	4,905	-	-	-	-	0.00%
42.3620 Bond Proceeds N/P Short Term	-	962,500	-	-	-	0.00%
42.3680 Long Term Financing	1,685,722	-	-	-	-	0.00%
42.3820 Contributions - Surplus	-	-	-	-	-	0.00%
42.3870 Contributions From Surplus	-	-	396,313	270,000	828,085	108.95%
42.3900 Miscellaneous Revenue	-	425,000	-	-	-	0.00%
Total Revenues	\$ 1,735,618	\$ 1,467,809	\$ 436,313	\$ 305,000	\$ 843,085	93.23%
Transfers In/Out						
42.3910 Transfer From Other Funds	\$ -	\$ 1,162,879	\$ -	\$ -	\$ -	0.00%
42.4090 Transfer To Other Funds	-	-	-	-	-	0.00%
Total Transfers In/Out	\$ -	\$ 1,162,879	\$ -	\$ -	\$ -	0.00%
Expenses						
42.4022 Public Notices	\$ (132)	\$ -	\$ -	\$ -	\$ -	0.00%
42.4072 Buildings & Land	1,100,417	4,199,203	406,313	275,000	81,585	-79.92%
42.4073 Improvements other than Buildings	-	-	30,000	30,000	761,500	2438.33%
Total Expenses	\$ 1,100,285	\$ 4,199,203	\$ 436,313	\$ 305,000	\$ 843,085	93.23%
Net Resources	\$ 635,333	\$ (1,568,515)	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ 3,659,228	\$ 2,090,713	\$ 1,694,400	\$ 1,820,713	\$ 992,628	-41.42%

Impact Fee Fund - Streets (46)

Street Impact Fee Fund accounts for streets impact fees which are considered a restricted revenue source. Impact fees can only be spent on street projects that are made necessary by new development.

Impact Fee Fund - Streets (46)						
Fund Summary						
	2018	2019	2020	2020	2021	%
	Actual	Actual	Budget	Projected	Budget	Change
Starting Fund Balance	\$ 3,212,664	\$ 3,850,396	\$ 3,218,978	\$ 3,218,978	\$ 2,549,643	-20.79%
Revenue						
46.3227 Street Impact Fees	\$ 559,734	\$ 412,542	\$ 433,393	\$ 280,000	\$ 433,393	0.00%
46.3330 Federal Grant	-	-	-	-	1,000,000	0.00%
46.3610 Interest Income	43,956	93,479	65,000	45,000	65,000	0.00%
46.3615 Investment Gain/Loss	4,073	-	-	-	-	0.00%
46.3820 Contributions from Fund 48	229,127	113,933	225,000	75,000	225,000	0.00%
46.3870 Contributions - Fund Surplus	-	-	3,173,824	669,335	2,357,607	-25.72%
Total Revenues	\$ 836,890	\$ 619,954	\$ 3,897,217	\$ 1,069,335	\$ 4,081,000	4.72%
Expenses						
46.4031 Professional & Technical	\$ -	\$ -	\$ -	\$ 835	\$ -	0.00%
46.4072 Building	27,978	-	-	-	-	0.00%
46.4073 Improvements other than Buildings	171,180	1,251,372	3,878,717	1,050,000	4,062,000	4.73%
Total Expenses	\$ 199,158	\$ 1,251,372	\$ 3,878,717	\$ 1,050,835	\$ 4,062,000	4.73%
Difference	\$ 637,732	\$ (631,418)	\$ 18,500	\$ 18,500	\$ 19,000	2.70%
Non-Operating Expense						
46.4094 Transfer To Debt Service - Principal	\$ -	\$ -	\$ 13,500	\$ 13,500	\$ 14,000	3.70%
46.4095 Transfer To Debt Service - Interest	-	-	5,000	5,000	5,000	0.00%
Total Non-Operating Expense	\$ -	\$ -	\$ 18,500	\$ 18,500	\$ 19,000	2.70%
Net Resources	\$ 637,732	\$ (631,418)	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ 3,850,396	\$ 3,218,978	\$ 45,154	\$ 2,549,643	\$ 192,036	325.29%

Capital Improvements Fund - Transportation Tax (48)

The Transportation Tax Fund is used to account for roadway projects funded by the Utah State Transportation Tax.

Capital Improvements Fund - Transportation Tax (48)						
Fund Summary						
	2018	2019	2020	2020	2021	%
	Actual	Actual	Budget	Projected	Budget	Change
Beginning Fund Balance	\$ 1,189,514	\$ 935,039	\$ 1,408,570	\$ 1,408,570	\$ 825,172	-41.42%
Revenue						
48.3160 Transportation Sales Tax	\$ 1,018,870	\$ 1,134,353	\$ 1,176,350	\$ 781,552	\$ 880,000	-25.19%
48.3610 Interest Income	11,787	28,908	23,050	23,050	23,050	0.00%
48.3615 Investment Gain/Loss	1,325	-	-	-	-	0.00%
48.3870 Appropriated Surplus	-	-	930,968	583,398	67,950	-92.70%
Total Revenues	\$ 1,031,982	\$ 1,163,261	\$ 2,130,368	\$ 1,388,000	\$ 971,000	-54.42%
Expenses						
48.4031 Prof. & Technical Services	\$ -	\$ 922	\$ -	\$ 13,000	\$ -	0.00%
48.4076 Road Maintenance/Construction	1,057,330	574,875	1,905,368	1,300,000	746,000	-60.85%
48.4090 Transfer to Street Impact Fund 46	229,127	113,933	225,000	75,000	225,000	0.00%
Total Expenses	\$ 1,286,457	\$ 689,730	\$ 2,130,368	\$ 1,388,000	\$ 971,000	-54.42%
Net Resources	\$ (254,475)	\$ 473,531	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ 935,039	\$ 1,408,570	\$ 477,602	\$ 825,172	\$ 757,222	58.55%

	Fund																		Total
	10	22	41	42	44	46	47	48	49	56	57	58	61	66	67	68	69		
	General Fund	Covid 19	Capital Imp. Fund Airport	Capital Imp. Fund Cap. Projects	Capital Imp. Fund Industrial Park	Capital Impact Fund Streets	Capital Imp. Fund Parks	Capital Imp. Fund Transportati on Tax	Capital Imp. Fund Class C Roads	Culinary Water Impact	Sewer Impact	Pressurized Irrigation Impact	Internal Service	Culinary Water Capital	Sewer Capital	Stormwater Capital	Pressurized Irrigation Capital		
Total Projected Cash Balance FYE 2020/21	\$2,362,752	\$0	\$109,613	\$1,842,360	\$66,313	\$2,595,338	\$883,722	\$1,662,559	\$1,337,132	\$2,394,392	\$220,481	\$489,360	\$484,702	\$517,300	\$2,552,994	\$25,586	\$594,474	\$18,606,850	
Total Operating Expenses Allocated FY 2021/22	\$9,793,477	\$1,258,293	\$283,974	\$0	\$0	\$0	\$0	\$225,000	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$10,322,451	
Total Revenues Allocated FY 2021/22	\$9,707,286	\$1,483,293	\$286,173	\$15,000	\$1,500	\$1,723,393	\$70,500	\$903,050	\$696,730	\$569,250	\$478,258	\$66,250	\$698,638	\$72,985	\$108,985	\$500	\$5,000	\$15,403,498	
Total Available Funds	\$2,276,561	\$225,000	\$111,812	\$1,857,360	\$67,813	\$4,318,731	\$954,222	\$2,340,609	\$2,033,862	\$2,963,642	\$698,739	\$555,610	\$1,183,340	\$585,285	\$2,656,979	\$21,086	\$594,474	\$23,220,126	
TOTAL 2021/22 CIP REQUESTS	7,550	\$225,000	27,558	\$843,085	\$0	\$4,491,000	\$385,500	\$746,000	\$0	\$1,127,000	\$1,202,000	\$70,000	\$997,845	\$848,300	\$920,099	\$30,978	\$702,720	\$12,399,635	
Operating Reserve(15%-25%)	\$1,456,093	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$1,456,093	
Transfers to Capital Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,030,000	\$0	\$0	\$266,695	(\$791,346)	\$46,884	\$673,113	\$1,225,346	
Debt Transfers	(\$278,715)	-	-	-	-	(\$19,000)	-	-	(\$585,000)	(\$12,000)	(\$12,000)	(\$1,500)	-	-	-	-	-	(\$908,215)	
Projected Ending Fund Balance FYE 2021/22	\$534,203	\$0	\$84,255	\$1,014,275	\$67,813	(\$191,269)	\$568,722	\$1,594,609	\$1,448,862	\$1,824,642	\$514,739	\$484,110	\$185,495	\$3,680	\$945,534	\$36,992	\$564,867	\$9,681,529	
GENERAL GOVERNMENT PROJECTS																			
1 Card Reader Security Locks GGB				10,585														10,585	
ANIMAL SERVICES																			
1 Partial Remodel Animal Services	7,550																	7,550	
PARKS, CEMETERY, & TRAILS																			
1 600 S. Tr. - Main St to 300 W P-064 Eng.				93,000				93,000										186,000	
2 IHC Trail-1200 S to Hwy 40 P-060 Eng.								56,000										56,000	
3 Coyote Lane Trail P-040 Eng.								41,000										41,000	
4 Mill Rd Tr. -1700 S to 2400 S P-065 Eng.								70,000										70,000	
5 S Bypass Tr-Dan. Rd to Hwy 40 P-075 Eng.								61,000										61,000	
6 Park Eqpmt (Various Locations) P-052 Eng								48,000										48,000	
7 2400S Trl-Daniel Elem to Mill RdP-054Eng								13,000										13,000	
8 Mill Rd Bike Ln-1200S to 2400S P-007 Eng				3,500				3,500										7,000	
9 Partial Remodel Animal Services				30,000														30,000	
TRANSPORTATION																			
1 South Bypass - Daniel Rd to Hwy 40 UDOT T-055 Eng.							2,321,000											2,321,000	
2 High-T Intersection at Daniel Rd T-066 Eng.							331,000											331,000	
3 600 S - 300 W to Main St T-021 Eng.				660,000				107,000										1,214,000	
4 Ann. Rd Mnt-Seal, Crack, 2 Dips T-060 Eng.								127,000										127,000	
5 Ann. Sidewalk New Const & Rep. T-061 Eng.								262,000										262,000	
6 Bridge - Replace 460 N Mill Rd T-077 Eng.								190,000										190,000	
7 1000 E - 1200 S to Hwy 40 T-051 Eng.							189,000											189,000	
8 1200 E-1200 S to Hwy 40 T-040 Eng.							90,000											90,000	
9 Int. Align Hwy 40 & MillRd UDOT T-064 Eng.							408,000											408,000	
10 1900 S - Mill Rd to 500 E T-069 Eng.							102,000											102,000	
11 Southfield Rd-1000 S to 1200 S T-041 Eng							174,000	60,000										234,000	
12 1900 S - Mill Rd to 500 E T-069 Eng.							102,000											102,000	
13 T-029 (T071) 46 IM 500 E 1200 S TO E AIRPORT ROAD							327,000											327,000	
WATER																			
1 Ann. water Main/Sys Repl. W-056 Eng.														340,000				340,000	
2 1000 E - 1200 S to Hwy 40 (10")W-062 Eng.										151,000								151,000	
3 Hospital Well Emergency Power Generator														30,000				30,000	
4 Badger Ultrasonic/LTE Water Meters PW														165,000				165,000	
5 Mueller Meter Vaults PW														125,000				125,000	
6 Replace Ultrasonic/LTE Meters PW														15,200				15,200	
7 Coyote Lane PRV W-023 Eng.										131,000								131,000	
8 Hwy 40 - Coyote Lane to 850 North (12")W-061 Eng.										80,000								80,000	
9 1900 S. Hwy 40 to Mill Rd (12') W-008 Eng.										126,000								126,000	
SEWER																			
1 Annual Sewer Main/Sys Repl. S-030 Eng.															763,000			763,000	
2 North Hwy 40 - Coyote Ln to 1350 N (12") S-034 Eng.											330,000							330,000	
3 North Hwy 40 - 1350 N. to 750 N. (18") S-005 Eng.											527,000							527,000	
4 1450 S-DanielRd To Industrial Pkwy (10") S-042 Eng.											172,000							172,000	
5 East Airport Rd-100 E to Daniel Rd (12') S-040 Eng.											173,000							173,000	

1 Multi year project
2 Non-City project requiring City Funding

	Fund																		Total
	10	22	41	42	44	46	47	48	49	56	57	58	61	66	67	68	69		
	General Fund	Covid 19	Capital Imp. Fund Airport	Capital Imp. Fund Cap. Projects	Capital Imp. Fund Industrial Park	Capital Imp. Fund Streets	Capital Imp. Fund Parks	Capital Imp. Fund Transportati on Tax	Capital Imp. Fund Class C Roads	Culinary Water Impact	Sewer Impact	Pressurized Irrigation Impact	Internal Service	Culinary Water Capital	Sewer Capital	Stormwater Capital	Pressurized Irrigation Capital		
Total Projected Cash Balance FYE 2020/21	\$2,362,752	\$0	\$109,613	\$1,842,360	\$66,313	\$2,595,338	\$883,722	\$1,662,559	\$1,337,132	\$2,394,392	\$220,481	\$489,360	\$484,702	\$517,300	\$2,552,994	\$25,586	\$594,474	\$18,606,850	
Total Operating Expenses Allocated FY 2021/22	\$9,793,477	\$1,258,293	\$283,974	\$0	\$0	\$0	\$0	\$225,000	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$10,322,451	
Total Revenues Allocated FY 2021/22	\$9,707,286	\$1,483,293	\$286,173	\$15,000	\$1,500	\$1,723,393	\$70,500	\$903,050	\$696,730	\$569,250	\$478,258	\$66,250	\$698,638	\$72,985	\$108,985	\$500	\$5,000	\$15,403,498	
Total Available Funds	\$2,276,561	\$225,000	\$111,812	\$1,857,360	\$67,813	\$4,318,731	\$954,222	\$2,340,609	\$2,033,862	\$2,963,642	\$698,739	\$555,610	\$1,183,340	\$585,285	\$2,656,979	\$21,086	\$594,474	\$23,220,126	
TOTAL 2021/22 CIP REQUESTS	7,550	\$225,000	27,558	\$843,085	\$0	\$4,491,000	\$385,500	\$746,000	\$0	\$1,127,000	\$1,202,000	\$70,000	\$997,845	\$848,300	\$920,099	\$30,978	\$702,720	\$12,399,635	
Operating Reserve(15%-25%)	\$1,456,093	\$0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$1,456,093	
Transfers to Capital Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,030,000	\$0	\$0	\$266,695	(\$791,346)	\$46,884	\$673,113	\$1,225,346	
Debt Transfers	(\$278,715)	-	-	-	-	(\$19,000)	-	-	(\$585,000)	(\$12,000)	(\$12,000)	(\$1,500)	-	-	-	-	-	(\$908,215)	
Projected Ending Fund Balance FYE 2021/22	\$534,203	\$0	\$84,255	\$1,014,275	\$67,813	(\$191,269)	\$568,722	\$1,594,609	\$1,448,862	\$1,824,642	\$514,739	\$484,110	\$185,495	\$3,680	\$945,534	\$36,992	\$564,867	\$9,681,529	
UTILITY																			
PRESSURIZED IRRIGATION																			
1 Press. Irr Central Heber I-001 Eng.										639,000								639,000	
2 An. Irr. Main/Sys Repl. I-017 Eng.																	51,000	51,000	
3 Citywide PI Meter Repl. I-028 Eng.																	470,000	470,000	
4 Amiad PI Filtration Project PW																	140,000	140,000	
5 Coy. Ln-300 E(I-11) E of Can I-025 Eng.												17,000						17,000	
6 3E 8N Coy Ln Can. Pipe (12") I-011 Eng.												28,000						28,000	
7 1000 E 1900 S to Hwy 40 (8") I-021 Eng.												12,000						12,000	
8 500 E - 600 S to 730 S (10") I-005 Eng.												13,000						13,000	
Fleet & Equipment																			
1 John Deere 544 Front End Loader #1 PW														76,942	76,943			153,885	
2 John Deere 544 Front Loader PW													153,885					153,885	
3 John Deere 544 Front End Loader #2 PW													185,845					185,845	
4 Fleet Lease- PD														19,778	39,556	19,778		79,112	
5 John Deere 135G Track Hoe PW																		25,000	
6 Sound System for Tabernacle GGB				25,000														25,000	
7 Information Technology - Various Departments		225,000											56,980					281,980	
8 Ford F-150 Light Maintainer #2 PW														32,000				32,000	
9 Dodge Ram 1500 PW														17,500				17,500	
10 Freightliner Light Duty 4X4 Snowplow #2 PW													161,000					161,000	
11 Freightliner Light Duty 4X4 Snowplow #3 PW													161,000					161,000	
12 Dodge Ram PW													5,250	4,200	5,250	1,750	1,050	17,500	
13 Grasshopper 725D Mower (Parks-05)													16,150					16,150	
14 Ford F350 With Flat Bed P&C													54,000					54,000	
15 Metro Tech Utility Locator PW															7,000			7,000	
16 GPS Survey Unit PW													3,000	2,400	3,000	1,000	600	10,000	
17 Main Street Banner Brackets PW				5,000														5,000	
18 Washing Machine PW													4,500	3,600	4,500	1,500	900	15,000	
19 Clothing Dryer PW													1,500	1,200	1,500	500	300	5,000	
20 07-02 Pipe Hunter Conversion/Trailer PW													10,500	8,400	10,500	3,500	2,100	35,000	
21 Replace 2 air-conditioning units GGB				16,000														16,000	
22 Cemetery Golf Cart P&C													13,000					13,000	
23 HS - 57" & 24" Saw PW													8,850	7,080	8,850	2,950	1,770	29,500	
24 Radar Trailer PD													8,500					8,500	
25 Automated Water Fill Station #2 PW																	35,000	35,000	
Airport																			
1 Airport Master Plan Update AIP-031 Airport			16,535															16,535	
2 Taxiway Seal Coat and Marking Project			7,700															7,700	
3 Runway Rehabilitation			3,323															3,323	

1 Multi year project
2 Non-City project requiring City Funding