NEXT

HIGHLAND CITY

HIGHLAND CITY COUNCIL AND HIGHLAND OPEN SPACE SPECIAL SERVICE DISTRICT AGENDA

Tuesday, May 3, 2022

Highland City Council Chambers, 5400 West Civic Center Drive, Highland Utah 84003

VIRTUAL PARTICIPATION

YouTube Live: http://bit.ly/HC-youtube

Email comments prior to meeting: council@highlandcity.org

7:00 PM REGULAR SESSION

Call to Order – Mayor Kurt Ostler
Invocation – Council Member Brittney P. Bills
Pledge of Allegiance – Mayor Kurt Ostler

1. UNSCHEDULED PUBLIC APPEARANCES

Please limit comments to three minutes per person. Please state your name.

2. PRESENTATIONS

a. Highland City Youth Council – *Youth Council Representative*
A representative from the Highland City Youth Council will report on recent events and upcoming activities.

3. PUBLIC HEARING: FY2023-2023 (FY2023) TENTATIVE BUDGET

Legislative – Tyler Bahr, Finance Director
The City Council will consider the FY2023 tentative budget. The Council will take appropriate action.

4. PUBLIC HEARING: FY2022-2023 OPEN SPACE TENTATIVE BUDGET

Legislative – Tyler Bahr, Finance Director
The City Council, acting as Highland Open Space Special Service District Board, will consider the FY2023 tentative budget for the Highland Open Space Special Service District. The Board will take appropriate action.

5. DEVELOPMENT AGREEMENT: PETER CHRISTENSEN REPRESENTING ALPINE LIVESTOCK, LLC.

Administrative – Nathan Crane, AICP, City Administrator/Community Development Director
The City Council will consider a Development Agreement with Peter Christensen regarding the development of approximately 6.6 acres located at 4670 West 11200 North. The Council will take appropriate action.

6. **DISCUSSION: PUBLIC/PRIVATE PARTNERSHIP WITH USAC** *Administrative – Nathan Crane, AICP, City Administrator/Community Development Director*
The City Council will review a proposed lease agreement with Utah Surf Athletic Club (USAC) for a Public/Private Partnership for the construction and use of the soccer fields at Mountain Ridge Park. This item is being presented for information and direction only.

7. **PURCHASING PRE-ORDER: FISCAL YEAR 2024 PRE-ORDER OF SNOWPLOW TRUCKS** *Administrative – Andy Spencer, Public Works Director/City Engineer*
The City Council will consider pre-ordering two (2) new Model Year 2023 snowplow trucks to be paid from FY2024 revenues and discuss the current order process from the manufacturer for future truck purchases. The Council will take appropriate action.

8. **RESOLUTION: AMENDING SECTION 19.3 HOLIDAY LEAVE AND SECTION 13.8 COMPENSATORY TIME OFF OF THE HIGHLAND CITY PERSONNEL POLICIES AND PROCEDURES MANUAL** *Administrative – Nathan Crane, AICP, City Administrator/Community Development Director*
The City Council will consider a request by Staff to amend Section 19: Leave of Absences related to the Juneteenth Holiday and Section 13: Employment Classifications /Compensation related to overtime compensation of the Highland City Personnel Policies and Procedures Manual. The Council will take appropriate action.

9. MAYOR/COUNCIL AND STAFF COMMUNICATION ITEMS

The City Council may discuss and receive updates on City events, projects, and issues from the Mayor, City Council members, and city staff. Topics discussed will be informational only. No final action will be taken on communication items.

a. **Council Committee Reports – North Pointe Solid Waste Special Service District** – *Council Member Scott L. Smith*

b. **Highland Glen Park Trail Update** – *Andy Spencer, Public Works Director/City Engineer*

c. **Council Room Audio Visual** – *Erin Wells, Assistant City Administrator*

d. **Proposed Development Code Amendments** - *Nathan Crane, AICP City Administrator/Community Development Director*

e. **Mountain Ridge Park Fundraising** - *Nathan Crane, AICP City Administrator/Community Development Director*

f. **Future Meetings**

- May 11, Lone Peak Public Safety District Board Meeting, 7:30 am, City Hall
- May 17, City Council Meeting, 7:00 pm, City Hall
- May 24, Planning Commission Meeting, 7:00 pm, City Hall

ADJOURNMENT

In accordance with Americans with Disabilities Act, Highland City will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by contacting the City Recorder at (801) 772-4505 at least three days in advance of the meeting.

ELECTRONIC PARTICIPATION
Members of the City Council may participate electronically via telephone, Skype, or other electronic means during this meeting.

CERTIFICATE OF POSTING
I, Stephannie Cottle, the duly appointed City Recorder, certify that the foregoing agenda was posted at the principal office of the public body, at the Lone Peak Fire Station and Lone Peak Police Station, on the Utah State website (http://pmn.utah.gov), and on Highland City's website (www.highlandcity.org).

Please note the order of agenda items are subject to change in order to accommodate the needs of the City Council, staff and the public.

Posted and dated this agenda on the 28th of April, 2022. **Stephannie Cottle, City Recorder**

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL CITY COUNCIL MEETINGS.

Council Projects Table

Description	Owner	Due Date	Status
Park Use Policy – 8/17/2021	Erin Wells	June 2022	Creating policy based on 2/17 Council Direction
Playground equipment for Highland Glen Park: look at different vendors – 9/21/2021	Erin Wells, Josh Castleberry	October 2022	Playground ordered. Anticipated install July - September
Park and Open Space Fund Analysis - 9/21/2021	Tyler Bahr	TBD	Meetings with Council to review proforma
Community Center Carpet and Paint - 9/21/2021	Erin Wells	June 2022	Painting and upstairs carpet to be done
Policy on encroachment and maintenance agreements	City Council	Summer 2022	City-wide letter going out first part of April. Committee updating draft based on Council discussion.
Work with agreement with USAC for soccer fields – 10/19/2021	Mayor & PTTC	May 2022	Needs to be completed by April to allow for construction in 2022.
Fee for Open Space Purchase Applications – 11/9/2021	Kellie Smith	June 2022	In Progress
Budget Development	Tyler Bahr	June 2022	Preparing Draft Budget
Traffic Calming Toolbox	Andy Spencer	FY2023	Dependent on Council Budget decisions
Field Rental Policy Improvements	Erin Wells	Fall 2022	Researching new system. Reviewing MOU with LPYB and CH. Fees under review.
Add meters to Councilmembers homes and share water usage data	Jeff Murdoch	Summer 2022	Meters to be installed this summer. Staff researching communication options.

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #3

DATE: May 3, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **PUBLIC HEARING:** FY2023-2023 (FY2023) Tentative Budget

TYPE: **LEGISLATIVE:** The Council will consider the FY2023 budget in accordance with Utah Code.

PURPOSE:

The City Council will consider the FY2023 tentative budget. The Council will take appropriate action.

BACKGROUND:

The City is required by State law to approve a tentative budget no later than the first regularly scheduled Council meeting in May ahead of adopting the final budget no later than June 22. Approval of the tentative budget does not preclude the Council from making changes to the final budget.

The Council has previously discussed the FY2023 budget in work sessions and regular council meetings on April 12 and 19, as well as in individual briefings with staff. The proposed tentative budget maintains or reduces most areas of spending, except for critical items, to address staff wage and benefit needs.

A number of items have been identified for consideration, but not included in the tentative budget. They are presented as a separate list attached to this report ("Unbudgeted Items for Consideration in FY23 Budget") and the Council may choose to include as much as $400,000 of them in the final budget without exceeding forecasted ongoing revenue.

The following highlights from the tentative budget are worth noting:

General Fund

- Revenue
  - General Sales and Use Taxes (10-31-30) – projected at $3,600,000, an 8.3% increase above the $3,325,000 budgeted in FY2022
  - Current Year Property Taxes (10-31-10) – projected at $1,900,000, a 4.1% increase above the $1,825,000 budgeted in FY2022
  - Building-related revenue – building permit fee revenue (10-32-21) is projected at $700,000 and building plan check fees (10-32-22) at $200,00; although these projections represent significant increase over FY2022 budget (67% and 110%, respectively), these are one-time revenues that should be used for building-related expenses

- Public Safety Fee
    - Based on feedback from the Council during the April 19 work session and regular council meeting, the tentative budget includes a $212,00 increase in revenue generated by increasing the monthly public safety fee from $11.50 to $15.25
    - This increase is necessary as the City's assessments to fund Lone Peak Public Safety District are increasing by $681K to $4,955,512 to address salary and benefit cost increases for the Police and Fire departments
    - The public safety fee increase represents 31% of the additional revenue needed to fund the increase in assessments – the remainder will come from other General Fund sources (i.e. projected sales tax increase)
- Garbage collection
    - Garbage collection fees are projected to generate $1,148,834, an increase of $159K over FY2022 budget, based on a proposed fee revision to address the increasing cost of the contract with the City's third-party garbage service provider
    - Without this increase, the General Fund would have to subsidize garbage collection

Library

- Revenue – The Library's primary source of funding is property tax, which is projected to increase by 2.7% consistent with the General Fund projection
- Grant revenue and expenses are anticipated to decline as grant opportunities are returning to pre-COVID levels
- Overall, the Library is projected to roughly break even, with revenues estimated at $374K and expenses at $371K

Utility Enterprise Funds

- PY Carryover
    - Sewer, storm sewer, and pressurized irrigation funds will make use of funds accumulated in prior years for the purpose of completing capital projects included in impact fee and utility rate studies
    - Culinary water fund will use approximately $111K of existing fund balance to fund necessary meter purchases
- Culinary water capital projects - As construction costs have increased and depleted the culinary water fund balance, planned projects will have to be postponed
- Utility rates –
    - As directed by the Council, staff has engaged a consultant to review the utility rate study completed in 2021 to assess the immediate shortfall in culinary water and ensure sustainability in all of the enterprise funds
    - Report to Council on the rate study is planned on May 17; rates for the typical residential customer are anticipated to increase $15-20 overall

Salaries & Benefits

- Salaries – An increase of 6% is included for salaries, which will be administered through cost-of-living adjustments and merit increases
- Benefits – Pending receipt of renewal bids, rates are projected to increase by 10%

The impact of salary and benefits increases in each fund, along with other factors such as turnover, is as follows:

Fund	Difference
Cemetery Perpetual Fund	(1,012)
Culinary Water	(10,368)
General Fund	73,897
Highland Open Space SSD	(66,574)
Library Fund	1,010
Pressurized Irrigation	8,676
Sewer	24,964
Storm Sewer	35,072
Utility Transportation	3,381
Grand Total	**69,046**

FISCAL IMPACT:

The proposed tentative budget makes full use of anticipated ongoing revenue increases. Unbudgeted items are also presented in an attached list for Council consideration to include in the final budget. Expenses in the enterprise funds will make use of both revenue generated in FY2023 as well as fund balances accumulated in prior years.

RECOMMENDATION:

Staff recommends the Council:

- Determine which, if any, unbudgeted items should be included in the final budget;
- Hold a public hearing, approve the FY2022-2023 tentative budget, and set the time and place of a public hearing to consider its adoption in accordance with State code; and
- Provide direction as to the inclusion of additional property tax or public safety fee revenue in the final budget.

PROPOSED MOTION:

I move that the City Council:

- Approve the FY2022-2023 tentative budget for Highland City and schedule a public hearing on Tuesday, June 21, 2022 at 7:00pm in Highland City Council Chambers to consider its adoption; and
- Direct staff to include in the final budget –
    - Revenue represented as public safety fees in the tentative budget; or
    - Property tax revenue increase instead of public safety fee increase reflected in the tentative budget.

ATTACHMENTS:

1. Unbudgeted Items
2. FY2022-2023 Tentative Budget

Unbudgeted Items for Consideration in FY23 Budget

Owner	Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Included in FY22-23 Requested Budget	Additional Request for Council Consideration	Total Request	Notes
Andy	42-40-67	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building Capital Expenditures	Expenditure	Capital	New Parks Maintenance Bldg.	-	900,000	900,000	Parks Maintenance Building
Andy	40-40-75	CAPITAL IMPROVEMENT FUND-PARKS	CAPITAL IMPROVEMENT FUND-PARKS - PARK CAPITAL	Expenditure	Operations	Park Equipment	-	41,000	41,000	23 garbage cans in parks; prior Council approval
Andy	21-43-74	Cemetery Perpetual Fund	Operating Expense - Cemetery Perpetual Fund	Expenditure	Capital	Capital Outlay	-	75,000	75,000	Council choice - specialty grave excavation equipment ($75,000)
Andy	21-43-12	Cemetery Perpetual Fund	Operating Expense - Cemetery Perpetual Fund	Expenditure	Personnel	Overtime	10,000	2,000	12,000	More weekend burials; Council choice = Moving to 3 people to do burials (additional $2K)?
Erin	10-43-75	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-Special Proj	-	100,000	100,000	Fix Council Chambers AV and add broadcasting ability
Andy	10-60-74	GENERAL FUND	GENERAL FUND - STREETS AND ROADS	Expenditure	Capital	Capital Outlay-Equipment	-	77,000	77,000	Skid steer
Andy	10-43-75	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-Special Proj	-	50,000	50,000	Tree replacement
Nathan	10-58-74	GENERAL FUND	GENERAL FUND - BUILDING INSPECTION	Expenditure	Capital	Capital Outlay-Equipment	-	50,000	50,000	Vehicle for inspector
Nathan	10-60-48	GENERAL FUND	GENERAL FUND - STREETS AND ROADS	Expenditure	Capital	Streets, Traffic, & Warn Signs	29,000	20,000	49,000	2nd variable message sign
Patten	10-43-74	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-Equipment	-	6,500	6,500	Fire station exhaust system, 90% grant funded
Andy	10-60-34	GENERAL FUND	GENERAL FUND - STREETS AND ROADS	Expenditure	Capital	Prof and Tech Services	2,500	15,000	17,500	Traffic Control Toolbox Study
Andy	10-60-48	GENERAL FUND	GENERAL FUND - STREETS AND ROADS	Expenditure	Capital	Streets, Traffic, & Warn Signs	15,000	14,000	29,000	Radar Speed & RRFB Sign
Erin	10-72-63	GENERAL FUND	GENERAL FUND - COMMUNITY EVENTS	Expenditure	Capital	Community Enrichment	13,200	7,800	21,000	Christmas lights
Nathan	10-41-62	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Council Appropriations	-	18,000	18,000	$3K per Mayor & Council Member
Nathan	10-52-25	GENERAL FUND	GENERAL FUND - PLANNING & ZONING	Expenditure	Operations	Special Projects	-	78,400	78,400	General Plan update $75K Alt Trans Plan Match $3.4K
Andy	10-70-31	GENERAL FUND	GENERAL FUND - PARKS & RECREATION	Expenditure	Operations	Park Maintenance Contract	4,500	3,500	8,000	Additional gardening bed care for City Hall, LP Buildings
Erin	10-43-40	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Mass Notification System	3,745	5,000	8,745	Texting system
Andy	10-70-24	GENERAL FUND	GENERAL FUND - PARKS & RECREATION	Expenditure	Operations	Playground Maintenance & Rep.	4,000	150,000	154,000	Playground(s) funded by Park (RAP) Tax - i.e., Heritage Park
Nathan	20-43-74	Highland Open Space SSD	Highland Open Space SSD - EXPENDITURE-OPEN SPACE	Expenditure	Capital	Capital Outlay	-	150,000	150,000	Playground replacement @ Mitchell Hollow Park; funded by OS sale proceeds

	Included in Budget	Additional for Council Consideration
CAP IMP FUND BUILDING	**-**	**900,000**
Capital	-	900,000
CAPITAL IMPROVEMENT FUND-PARKS	**-**	**41,000**
Operations	-	41,000
Cemetery Perpetual Fund	**10,000**	**77,000**
Capital	-	75,000
Personnel	10,000	2,000
GENERAL FUND	**71,945**	**597,800**
Capital	59,700	340,300
Operations	12,245	257,500
Highland Open Space SSD	**-**	**150,000**
Capital	-	150,000
Grand Total	**81,945**	**1,765,800**

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-30-90	GENERAL FUND	GENERAL FUND - REVENUE-TRANS	Revenue	Transfer	Transfer From Capital Projects	-	-	-	-	-	0%	-	-	
10-30-91	GENERAL FUND	GENERAL FUND - REVENUE-TRANS	Revenue	Transfer	Transfer From Oth Fin Sources	75,724.44	108,000.00	535,713.00	-	767,234.00	0%	360,044.00	(407,190.00)	$108K Charging for PI; $252K Cemetery x-fer
10-30-92	GENERAL FUND	GENERAL FUND - REVENUE-TRANS	Revenue	Transfer	Transfer From Open Space Fund	-	-	-	-	-	0%	-	-	
10-31-10	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Current Year Property Taxes	1,725,138.45	1,726,950.50	1,850,468.85	1,802,243.78	1,825,000.00	99%	1,900,000.00	75,000.00	FY21 actual + 2.7% ($25K increase per year)
10-31-12	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Library Property Taxes	-	-	-	-	-	0%	-	-	
10-31-20	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Delinquent Prior Year's Taxes	103,936.62	146,313.80	138,411.61	74,438.92	125,000.00	60%	125,000.00	-	No change; growth reflected in 10-31-10
10-31-30	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	General Sales and Use Taxes	2,491,243.58	2,742,112.50	2,630,644.69	614,796.53	3,325,000.00	18%	3,600,000.00	275,000.00	FY22 thru Mar annualized = $3.6MM; 8.3% over FY22
10-31-40	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	LPPSD Fee or Tax	-	-	-	-	-	0%	-	-	
10-31-50	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Fee-In Lieu of Pers Prop Tax	167,730.81	169,184.23	142,679.50	100,650.82	165,000.00	61%	165,000.00	-	No change
10-31-60	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Utility Franchise Tax	913,477.70	930,349.08	951,183.27	515,979.68	925,000.00	61%	950,000.00	25,000.00	Consistent w/ FY21 actuals
10-31-61	GENERAL FUND	GENERAL FUND - TAXES	Revenue	Revenue	Phone Tax	115,420.84	91,932.51	49,030.84	19,715.65	80,000.00	25%	57,600.00	(22,400.00)	Monthly revenue has decline from $8K+ to $4,800
10-32-10	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Business Licenses and Permits	14,185.64	17,124.65	13,520.80	8,130.88	14,000.00	58%	14,000.00	-	No change
10-32-21	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Building Permits	346,937.84	452,435.30	756,787.80	610,524.08	420,000.00	146%	700,000.00	280,000.00	FY22 YTD $810K as of 3/2022
10-32-22	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Building Plan Check Fees	83,183.23	98,538.55	174,676.17	150,061.08	95,000.00	158%	200,000.00	105,000.00	FY22 YTD $195K thru 3/2022
10-32-26	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Road Cut Permits	10,340.50	8,000.00	7,750.00	2,750.00	6,000.00	46%	5,000.00	(1,000.00)	
10-32-27	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Fence Permit	775.00	1,220.00	1,516.59	1,016.00	500.00	203%	-	(500.00)	
10-32-28	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Building Reinspection Fee	-	65.00	65.00	-	-	0%	200.00	200.00	
10-32-29	GENERAL FUND	GENERAL FUND - LICENSES AND PE	Revenue	Revenue	Infrastructure Reimb. (Legal)	2,508.00	2,169.00	4,305.00	-	2,000.00	0%	-	(2,000.00)	Older account, related to building permits
10-33-30	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	General Fund Surplus	-	-	-	-	370,000.00	0%	-	(370,000.00)	
10-33-31	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	Library Surplus	-	-	-	-	-	0%	-	-	
10-33-40	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	State Grants	-	-	-	-	-	0%	-	-	
10-33-56	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	Class C" Road Fund Allotment"	802,067.54	786,337.84	663,098.19	299,986.48	750,000.00	40%	800,000.00	50,000.00	Prior years vary; FY21 actual = $850K
10-33-57	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	County Option Hwy/Transit Tax	-	246,276.78	238,030.64	107,773.57	200,000.00	54%	330,000.00	130,000.00	FY21 audited = $290K
10-33-58	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	State Liquor Fund Allotment	11,466.53	16,103.26	15,163.30	-	12,000.00	0%	-	(12,000.00)	Funds go to Police (net revenue = 0)
10-33-99	GENERAL FUND	GENERAL FUND - INTERGOVERNMI	Revenue	Revenue	CARES Act Funds	-	823,614.76	543,342.01	1,134,686.50	-	0%	1,134,656.50	1,134,656.50	2nd ARPA installment
10-34-10	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Zoning	8,780.15	6,915.00	13,545.12	5,075.00	4,500.00	113%	4,000.00	(500.00)	@ $1K ea.; most of Ridgeview has been paid
10-34-11	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Planning Review	1,210.00	-	-	-	-	0%	-	-	
10-34-12	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	DRC Fee	840.00	1,400.00	280.00	-	-	0%	-	-	
10-34-13	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Concept	-	-	-	-	-	0%	-	-	
10-34-14	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Site Plan/Architectural Review	575.00	-	725.00	575.00	-	0%	600.00	600.00	
10-34-15	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Preliminary Review	3,045.00	29,235.00	16,490.00	11,327.50	5,000.00	227%	5,000.00	-	Most of the fees for Ridgeview have been paid.
10-34-16	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Final Review	4,916.00	11,239.00	16,384.00	2,458.00	7,000.00	35%	7,000.00	-	No change
10-34-17	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Inspection Fee	-	-	-	-	-	0%	-	-	
10-34-18	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Public Works Inspection Fee	20,259.00	-	81,536.00	500.00	25,000.00	2%	20,000.00	(5,000.00)	Ridgeview Phase 2 Final Plats
10-34-19	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Review Fee	-	-	-	-	-	0%	-	-	
10-34-20	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Annexation Fees	-	1,100.00	975.00	-	-	0%	-	-	
10-34-21	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Civil Review Fee	12,562.00	24,063.00	35,062.00	12,280.00	15,000.00	82%	15,000.00	-	Covers consulting costs
10-34-50	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Public Safety Fee	771.60	648,940.82	653,689.30	390,909.19	650,000.00	60%	862,000.00	212,000.00	Projected PS fee increase from $11.50 to $15.25
10-34-72	GENERAL FUND	GENERAL FUND - FEES AND SERVIC	Revenue	Revenue	Open Space Trees	-	-	-	-	-	0%	-	-	
10-35-10	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Fines	139,762.97	149,709.33	117,556.61	55,674.79	100,000.00	57%	100,000.00	-	Dependent on case type/volume, which varies
10-35-13	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Traffic School	7,110.00	8,924.70	5,001.50	2,385.00	5,000.00	48%	5,000.00	-	No change

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-35-14	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Alpine Fines	65,127.00	53,596.13	26,954.22	31,615.90	15,000.00	213%	40,000.00	25,000.00	Tied to expense 10-42-30
10-35-15	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Small Claims Ct Rev	-	-	-	-	-	0%	-	-	
10-35-16	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Court Return Check Fees	-	-	-	-	-	0%	-	-	
10-35-32	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Highland Restitution Revenue	-	-	-	-	-	0%	-	-	
10-35-33	GENERAL FUND	GENERAL FUND - COURT FINES	Revenue	Revenue	Public Defender Reimbursement	1,640.91	2,200.89	1,424.21	1,003.08	1,500.00	67%	1,500.00	-	Consistent w/ FY19 & 21
10-36-10	GENERAL FUND	GENERAL FUND - OTHER REVENUE	Revenue	Revenue	Interest Earnings	59,680.75	40,147.49	52,369.00	2,692.28	40,000.00	7%	12,000.00	(28,000.00)	Interest down to approximately $1K/month
10-36-20	GENERAL FUND	GENERAL FUND - OTHER REVENUE	Revenue	Revenue	Rents and Concessions	-	-	-	-	-	0%	-	-	
10-36-21	GENERAL FUND	GENERAL FUND - OTHER REVENUE	Revenue	Revenue	Cell Tower Revenue	34,219.24	34,249.76	50,663.37	38,420.74	34,000.00	113%	38,000.00	4,000.00	Increase due to renewed/renegotiated contracts
10-37-10	GENERAL FUND	GENERAL FUND - CEMETERY REVEI	Revenue	Revenue	Cemetery Lot Sales	-	80.00	-	-	-	0%	-	-	
10-37-20	GENERAL FUND	GENERAL FUND - CEMETERY REVEI	Revenue	Revenue	Other Income	-	-	-	-	-	0%	-	-	
10-38-40	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Sale of Fixed Assets	378,873.00	-	-	1,722.50	-	0%	-	-	
10-38-49	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Alpine Court	-	-	-	-	-	0%	-	-	
10-38-79	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Disc Golf Revenue	134.96	26.54	-	-	-	0%	-	-	
10-38-80	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Grants	-	-	-	-	-	0%	-	-	
10-38-81	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Library Grant Revenue	-	-	-	-	-	0%	-	-	
10-38-82	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Highland Foundation	-	25,000.00	-	-	-	0%	-	-	
10-38-83	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Facility Rentals	18,332.26	9,674.34	13,091.51	5,024.50	10,000.00	51%	10,000.00	-	No change
10-38-84	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Youth Council Misc. Rev.	48.00	296.50	-	-	600.00	0%	100.00	(500.00)	Relatively no change
10-38-87	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Sidewalk Bond Revenue	-	5,000.00	-	-	-	0%	-	-	
10-38-88	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	School Trauma Kits	525.00	-	-	-	-	0%	-	-	
10-38-89	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Highland Fling Rodeo	-	-	-	-	-	0%	-	-	
10-38-90	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	PSD Rent	221,517.72	220,759.23	221,299.25	110,589.63	220,000.00	50%	220,000.00	-	No change
10-38-91	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Miscellaneous Revenue	8,529.00	30,702.97	49,030.88	20,412.17	15,000.00	140%	30,000.00	15,000.00	Average FY19-21 = $29K; FY22 trending higher
10-38-92	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	City Events Revenue	920.00	-	1,890.00	860.71	1,150.00	75%	1,000.00	(150.00)	Relatively no change
10-38-93	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Alpine Reimbursement	41,518.67	46,422.20	43,095.95	26,020.08	35,000.00	74%	40,000.00	5,000.00	Consistent with FY22 trend and previous years
10-38-94	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Lone Peak PSD Reimbursement	31,892.61	42,523.48	53,344.36	23,497.82	40,000.00	59%	40,000.00	-	No change
10-38-95	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Highland Fling Revenue	38,639.50	51,648.25	13,460.00	38,973.54	39,079.00	100%	40,000.00	921.00	Relatively no change
10-38-96	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Cultural ArtsClass Revenue	-	-	-	-	-	0%	-	-	
10-38-97	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Library Donations	-	-	-	-	-	0%	-	-	
10-38-98	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Library Miscellaneous Revenues	-	-	-	-	-	0%	-	-	
10-38-99	GENERAL FUND	GENERAL FUND - MISCELLANEOUS	Revenue	Revenue	Tree Sale Revenue	19,995.00	-	24,020.00	350.00	15,000.00	2%	15,000.00	-	No change
10-39-00	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Other Sources Of Funds	-	-	-	-	-	0%	-	-	
10-39-10	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Garbage Collection Fees	850,174.10	900,098.11	972,511.30	590,555.19	990,000.00	60%	1,148,834.00	158,834.00	Rate adjustments address WM cost increases
10-39-11	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Library	77,235.84	8,838.12	5,835.00	-	8,114.00	0%	8,253.51	139.51	
10-39-15	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Open Space	8,991.72	11,239.92	8,119.00	-	12,795.00	0%	16,129.68	3,334.68	
10-39-20	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Sewer	50,401.92	59,230.32	81,451.00	-	103,167.00	0%	108,276.25	5,109.25	
10-39-25	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Cemetery	-	4,201.32	2,129.00	-	3,845.00	0%	10,122.49	6,277.49	
10-39-30	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge PI	51,237.24	57,563.28	77,056.00	-	97,374.00	0%	116,124.94	18,750.94	
10-39-35	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Storm Water	12,196.56	13,421.76	10,985.00	-	15,021.00	0%	20,282.35	5,261.35	
10-39-40	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Indirect Charge Culinary Water	28,379.28	30,583.20	26,073.00	-	31,984.00	0%	47,018.63	15,034.63	
10-39-41	GENERAL FUND	GENERAL FUND - REVENUE-GARBA	Revenue	Revenue	Rent Charge Library	-	-	-	-	-	0%	-	-	
			Revenue Total									13,322,742.36		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-41-11	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Personnel	Salaries/Wages	23,219.56	25,155.50	25,056.61	14,137.54	25,155.00	56%	25,519.72	364.72	
10-41-13	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Personnel	Employee Benefits	4,331.25	4,893.26	4,894.82	2,659.68	4,400.00	60%	4,251.19	(148.81)	
10-41-21	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Professional Org. Memberships	21,339.69	35,251.65	22,881.31	12,573.50	25,000.00	50%	22,500.00	(2,500.00)	Remove Utah Lake Commission ($2,500)
10-41-22	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Public Notices	6,586.40	5,185.18	2,833.01	505.89	3,500.00	14%	3,500.00	-	
10-41-23	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Mileage Reimbursement	-	-	-	-	400.00	0%	400.00	-	
10-41-28	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Telephone	-	-	-	-	-	0%	-	-	
10-41-31	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Professional Services	10,233.92	15,014.08	21,034.00	5,306.00	22,300.00	24%	20,000.00	(2,300.00)	Council-requested studies
10-41-33	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Continuing Education	1,095.00	1,275.00	357.00	1,485.00	1,500.00	99%	2,500.00	1,000.00	Added Council interest in training opportunities.
10-41-51	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Insurance & Bonds	-	-	-	-	-	0%	-	-	
10-41-55	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-41-56	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Legal Settlements	-	-	-	-	-	0%	-	-	
10-41-60	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Youth City Council	5,637.38	3,634.09	2,336.81	2,587.09	6,500.00	40%	6,500.00	-	
10-41-61	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Misc. Supplies & Expenses	5,746.72	3,445.33	3,549.40	17,051.93	20,000.00	85%	5,000.00	(15,000.00)	No AF Chamber; reduced studies & other expenses
10-41-62	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Council Appropriations	4,028.47	7,308.00	8,757.12	8,500.00	18,000.00	47%	-	(18,000.00)	
10-41-63	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Economic Development	36,132.50	31,912.50	7,650.00	-	3,500.00	0%	-	(3,500.00)	No market analysis or impact fee studies planned.
10-41-64	GENERAL FUND	GENERAL FUND - COUNCIL	Expenditure	Operations	Highland Historical Society	-	-	100.00	100.00	100.00	100%	100.00	-	
10-42-11	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Salaries/Wages	62,518.35	63,471.13	65,613.46	36,187.32	76,916.00	47%	79,739.00	2,823.00	Includes COLA & merit increases
10-42-12	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-42-13	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Employee Benefits	8,588.46	8,853.20	9,272.79	5,184.75	11,114.00	47%	11,011.58	(102.42)	
10-42-15	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Personnel	Part-Time Employee	-	-	-	-	-	0%	-	-	
10-42-21	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Professional Org. Memberships	540.10	25.00	(110.75)	-	700.00	0%	300.00	(400.00)	Bar & justice court memberships
10-42-22	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Prosecutor	14,996.63	15,752.49	5,747.12	8,617.02	18,000.00	48%	18,000.00	-	
10-42-23	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Mileage Reimbursement	-	-	-	-	500.00	0%	500.00	-	
10-42-24	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Office Supplies & Postage	546.58	656.58	732.98	450.00	1,200.00	38%	900.00	(300.00)	Based on FY22 trend
10-42-25	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Witness Fees	111.00	74.00	-	-	1,000.00	0%	1,000.00	-	Jury trial June 30
10-42-26	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Technical Manuals & Code Books	317.39	264.31	236.67	72.24	650.00	11%	400.00	(250.00)	
10-42-27	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Credit Card Fees	5,424.95	5,419.99	7,613.81	4,133.75	7,000.00	59%	8,000.00	1,000.00	Based on FY21 & FY22 trend
10-42-28	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Uniforms	-	40.22	-	-	-	0%	100.00	100.00	
10-42-30	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Alpine Fine Reimbursement	70,673.87	47,913.93	36,775.25	21,975.00	30,000.00	73%	50,000.00	20,000.00	Tied to revenue 10-35-14
10-42-31	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Victim Restitution Fund	44,791.28	58,975.60	50,048.99	20,121.93	50,000.00	40%	50,000.00	-	State Surcharges - not restitution
10-42-33	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Continuing Education	1,854.80	871.84	-	-	2,000.00	0%	2,000.00	-	
10-42-34	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Public Defender	24,884.83	32,157.72	28,545.03	14,133.32	30,000.00	47%	33,000.00	3,000.00	Based on cost analysis 12-23-21
10-42-35	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Court Interpreter	920.37	882.37	800.00	-	1,200.00	0%	1,200.00	-	
10-42-36	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Court Bailiff/Security	6,553.39	5,361.84	-	-	8,800.00	0%	9,750.00	950.00	Anticipating in-person trials & rates increasing 50%
10-42-74	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Capital	Capital Outlay-Equipment	4,486.78	-	-	-	-	0%	-	-	
10-42-75	GENERAL FUND	GENERAL FUND - COURT	Expenditure	Operations	Internal Service IT Expense	-	1,950.00	1,950.00	-	1,220.00	0%	2,490.00	1,270.00	Increase from Microsoft & IT equipment costs
10-43-11	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Salaries/Wages	85,411.68	85,286.55	88,797.91	54,388.21	104,922.00	52%	111,176.17	6,254.17	Includes COLA & merit increases
10-43-12	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-43-13	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Employee Benefits	36,961.54	40,117.11	49,454.64	28,387.45	52,386.00	54%	52,146.02	(239.98)	Includes estimated 10% increase benefits rates
10-43-14	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Merit Pay Increase & Benefits	-	-	-	-	-	0%	-	-	
10-43-15	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Part-Time Employee	-	3,456.42	4,156.43	3,862.88	-	0%	-	-	
10-43-20	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Personnel Advertising	-	-	-	-	-	0%	-	-	
10-43-21	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Professional Org. Memberships	5,075.12	3,965.58	4,331.65	300.00	2,000.00	15%	2,750.00	750.00	UCMA and ICMA membership; planning membership
10-43-22	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Public Notices	-	-	-	310.84	-	0%	-	-	
10-43-23	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Mileage Reimbursement	-	43.03	-	-	100.00	0%	100.00	-	
10-43-24	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Office Supplies	12,858.44	11,144.04	17,164.51	6,839.59	14,000.00	49%	14,000.00	-	

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-43-25	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Equip.-Supplies & Maintenence	2,759.19	2,477.24	5,155.91	1,579.40	4,000.00	39%	4,000.00	-	
10-43-26	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Personnel Recruitment	1,430.30	817.50	565.00	674.00	1,000.00	67%	1,000.00	-	
10-43-27	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Newsletter Printing	10,386.57	6,178.96	7,733.50	4,698.89	6,000.00	78%	7,600.00	1,600.00	Printing and mailing cost increase
10-43-28	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Telephone	17,358.53	19,756.68	17,628.09	10,424.37	19,500.00	53%	19,500.00	-	
10-43-29	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Website	6,009.75	6,096.35	7,200.83	6,826.22	7,000.00	98%	7,350.00	350.00	5% contract increase
10-43-30	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Personnel	Car Allowance	4,799.86	4,799.86	4,799.86	2,584.54	4,800.00	54%	4,800.00	-	
10-43-31	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Professional & Technical/IT	35,077.24	35,693.45	34,850.00	20,437.50	36,000.00	57%	37,000.00	1,000.00	3% contract increase
10-43-32	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Postage	5,693.74	6,000.00	4,978.50	3,000.00	5,000.00	60%	5,000.00	-	No change
10-43-33	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Continuing Education	2,036.46	2,660.00	859.16	2,328.17	4,000.00	58%	4,000.00	-	
10-43-34	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Building Maintenance	59,951.97	226,788.16	55,965.78	37,538.97	70,000.00	54%	70,000.00	-	
10-43-35	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Building Utilities	50,386.52	53,991.30	48,276.62	9,709.29	45,000.00	22%	45,000.00	-	
10-43-37	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Technical Manuals & Code Books	69.40	-	-	-	300.00	0%	-	(300.00)	No need in this department.
10-43-38	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Uniforms	275.00	257.23	198.79	36.50	200.00	18%	200.00	-	
10-43-39	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Safety Committee	7,374.61	4,914.05	5,669.49	3,509.08	5,600.00	57%	5,600.00	-	No change
10-43-40	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Mass Notification System	3,555.46	3,555.46	3,744.68	3,744.68	3,745.00	100%	3,745.00	-	
10-43-41	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Phone Reimbursement	2,160.00	2,159.82	2,159.82	1,162.98	2,160.00	54%	2,160.00	-	
10-43-47	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Supplies & Expenses-Mayor	125.35	-	-	-	-	0%	-	-	
10-43-48	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Supplies & Expenses Oper Mgr	-	-	-	-	-	0%	-	-	
10-43-49	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Supplies & Expenses City Adm	286.43	832.18	3,541.16	192.74	2,000.00	10%	2,000.00	-	
10-43-50	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Covid-19 Expenses	-	9,840.63	1,024,296.57	-	-	0%	-	-	
10-43-51	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Insurance & Surety Bonds	59,865.99	55,056.03	56,334.93	57,869.07	63,007.00	92%	59,376.00	(3,631.00)	
10-43-52	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Bond Continuing Disclosure Fee	-	-	-	-	-	0%	-	-	
10-43-55	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	State Unemployment Payments	-	-	-	-	-	0%	-	-	
10-43-60	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-43-61	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Miscellaneous Supplies	617.26	437.88	100.00	-	500.00	0%	500.00	-	
10-43-62	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Miscellaneous Services	-	-	-	-	-	0%	-	-	
10-43-74	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-Equipment	151.21	-	-	-	-	0%	-	-	
10-43-75	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-Special Proj	-	-	-	-	-	0%	-	-	
10-43-79	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Capital	Capital Outlay-IT	10,144.10	-	-	-	-	0%	-	-	
10-43-82	GENERAL FUND	GENERAL FUND - ADMINISTRATIVE	Expenditure	Operations	Internal Service IT Expense	-	5,320.00	5,510.00	-	9,090.00	0%	13,510.00	4,420.00	Increase from Microsoft & IT equipment costs
10-45-31	GENERAL FUND	GENERAL FUND - AUDITOR	Expenditure	Operations	Professional & Technical Serv	11,748.99	16,500.00	17,342.00	12,500.00	20,000.00	63%	20,000.00	-	No change
10-45-32	GENERAL FUND	GENERAL FUND - AUDITOR	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-46-11	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Personnel	Salaries/Wages	101,721.14	112,426.93	123,526.74	69,896.23	114,050.00	61%	122,656.42	8,606.42	Includes COLA & merit increases
10-46-12	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Personnel	Overtime	252.25	254.82	107.00	-	250.00	0%	250.00	-	No change
10-46-13	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Personnel	Employee Benefits	48,342.28	51,394.14	47,714.10	15,033.98	41,996.00	36%	42,480.80	484.80	Includes estimated 10% increase benefits rates
10-46-21	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Professional Org. Memberships	1,455.00	1,170.00	265.00	190.00	1,600.00	12%	1,000.00	(600.00)	Fewer memberships
10-46-23	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Mileage Reimbursement	492.99	128.18	-	-	1,125.00	0%	1,125.00	-	No change
10-46-24	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Office Supplies & Postage	796.38	-	-	-	500.00	0%	500.00	-	No change
10-46-25	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-46-26	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	150.00	0%	150.00	-	No change
10-46-28	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Phone Reimbursement	1,630.00	1,961.70	2,774.12	1,504.76	2,800.00	54%	2,800.00	-	No change
10-46-29	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Uniforms	168.10	177.00	372.70	91.30	400.00	23%	400.00	-	
10-46-33	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Operations	Continuing Education	1,543.92	316.66	-	(150.00)	3,500.00	-4%	3,500.00	-	No change, in-person conferences resuming
10-46-74	GENERAL FUND	GENERAL FUND - FINANCE DEPT	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
10-47-11	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Personnel	Salaries/Wages	50,205.80	53,699.87	48,501.71	26,548.40	47,706.00	56%	49,946.84	2,240.84	Includes COLA & merit increases
10-47-12	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Personnel	Overtime	3,758.68	2,310.13	-	-	4,000.00	0%	4,000.00	-	
10-47-13	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Personnel	Employee Benefits	29,200.23	30,724.79	28,618.95	15,682.07	28,069.00	56%	28,928.94	859.94	Includes estimated 10% increase benefits rates
10-47-14	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Part-time Transcriptionist	7,808.75	6,756.00	7,380.00	2,825.00	8,000.00	35%	8,000.00	-	
10-47-21	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Professional Org. Memberships	320.00	370.00	357.26	-	450.00	0%	450.00	-	

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-47-22	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Election	600.50	36,052.38	120.12	53,667.05	70,000.00	77%	1,000.00	(69,000.00)	No municipal election this year.
10-47-23	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Mileage Reimbursement	709.56	377.12	42.10	59.58	1,000.00	6%	500.00	(500.00)	
10-47-24	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-47-28	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Software Licenses and Maint.	-	-	870.00	858.00	16,000.00	5%	8,500.00	(7,500.00)	Agenda management system
10-47-29	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Phone	1,080.00	706.18	-	83.06	1,080.00	8%	1,080.00	-	
10-47-30	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Uniforms	57.41	103.43	76.88	18.26	100.00	18%	100.00	-	
10-47-31	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Codification	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	100%	1,500.00	-	
10-47-33	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Operations	Continuing Education	1,426.86	1,129.28	874.00	884.00	2,000.00	44%	2,000.00	-	
10-47-74	GENERAL FUND	GENERAL FUND - RECORDER	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
10-48-11	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Personnel	Salaries/Wages	27,343.44	27,019.12	28,326.60	15,202.40	29,595.00	51%	33,115.25	3,520.25	Includes COLA & merit increases
10-48-12	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Personnel	Overtime	-	-	-	-	250.00	0%	250.00	-	No change
10-48-13	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Personnel	Employee Benefits	19,095.61	19,760.46	19,588.43	10,863.46	20,087.00	54%	21,149.14	1,062.14	Includes estimated 10% increase benefits rates
10-48-21	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Professional Org. Memberships	415.00	185.00	199.00	216.00	300.00	72%	300.00	-	No change
10-48-23	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Mileage Reimbursement	60.46	65.68	95.05	195.89	250.00	78%	250.00	-	No change
10-48-24	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-48-25	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Treasurer Bond	-	-	-	-	-	0%	-	-	
10-48-26	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-48-28	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Telephone	600.00	636.98	1,079.78	544.52	600.00	91%	600.00	-	No change
10-48-30	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Uniforms	73.97	95.28	100.00	18.26	100.00	18%	200.00	100.00	
10-48-31	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Legal Services	-	-	-	-	-	0%	-	-	
10-48-33	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Operations	Continuing Education	2,586.46	783.27	598.00	1,780.12	2,300.00	77%	3,500.00	1,200.00	2 Treasurer, 1 Business Lic., 1 Deputy Treasurer
10-48-74	GENERAL FUND	GENERAL FUND - TREASURER	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
10-49-31	GENERAL FUND	GENERAL FUND - ATTORNEY	Expenditure	Operations	Professional & Technical Ser	65,343.20	74,222.50	63,812.00	23,207.50	65,000.00	36%	60,000.00	(5,000.00)	
10-49-32	GENERAL FUND	GENERAL FUND - ATTORNEY	Expenditure	Operations	Legal Settlements	-	7,000.00	-	-	-	0%	-	-	
10-50-11	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Salaries/Wages	-	-	-	-	-	0%	-	-	
10-50-12	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-50-13	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Employee Benefits	-	-	-	-	-	0%	-	-	
10-50-14	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Personnel	Salaries/Wages Part-Time	-	-	-	-	-	0%	-	-	
10-50-21	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Equipment	-	-	-	-	-	0%	-	-	
10-50-22	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Friends of Library Expenses	-	-	-	-	-	0%	-	-	
10-50-23	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Books & Materials	-	-	-	-	-	0%	-	-	
10-50-24	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Library Card Refunds	-	-	-	-	-	0%	-	-	
10-50-25	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Travel & Other Misc.	-	-	-	-	-	0%	-	-	
10-50-26	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Insurance & Bonds	-	-	-	-	-	0%	-	-	
10-50-27	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Postage	-	-	-	-	-	0%	-	-	
10-50-28	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Information Technology	-	-	-	-	-	0%	-	-	
10-50-29	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Printing	-	-	-	-	-	0%	-	-	
10-50-30	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Special Programs	-	-	-	-	-	0%	-	-	
10-50-35	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Supplies	-	-	20.66	-	-	0%	-	-	
10-50-50	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Library Grant Expenditures	-	-	-	-	-	0%	-	-	
10-50-61	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Telephone	-	-	-	-	-	0%	-	-	
10-50-62	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Prof. & Tech.	-	-	-	-	-	0%	-	-	
10-50-63	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Bldg. Maint.	-	-	-	-	-	0%	-	-	
10-50-64	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Bldg. Utilities	-	-	-	-	-	0%	-	-	
10-50-65	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Rent	-	-	-	-	-	0%	-	-	
10-50-66	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Operations	Cross Charge Insurance	-	-	-	-	-	0%	-	-	
10-50-70	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Capital	Capital Outlay/ OneTime Exp	-	-	-	-	-	0%	-	-	
10-50-71	GENERAL FUND	GENERAL FUND - LIBRARY	Expenditure	Transfer	Transfer to Lib. Reserve Fund	-	-	-	-	-	0%	-	-	
10-51-31	GENERAL FUND	GENERAL FUND - APPEAL AUTHOR	Expenditure	Operations	Professional & Tech. Services	1,843.75	825.00	4,739.50	419.39	2,500.00	17%	1,500.00	(1,000.00)	
10-52-11	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Salaries/Wages	45,013.21	46,878.51	47,079.18	31,708.06	71,603.00	44%	76,478.06	4,875.06	Includes COLA & merit increases
10-52-12	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Overtime	712.54	269.42	6.91	-	1,000.00	0%	1,000.00	-	
10-52-13	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Employee Benefits	23,045.16	22,867.34	22,752.56	15,571.93	29,155.00	53%	29,625.38	470.38	Includes estimated 10% increase benefits rates
10-52-14	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Other Benefits	-	-	-	-	-	0%	-	-	
10-52-15	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Planning Commission Salaries	8,083.00	3,641.00	9,707.69	2,115.50	5,049.00	42%	4,792.66	(256.34)	

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10-52-21	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Professional Org. Memberships	-	99.00	-	99.00	500.00	20%	500.00	-	
10-52-22	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Public Notices	3,724.01	909.37	824.67	182.49	3,000.00	6%	2,000.00	(1,000.00)	
10-52-23	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Mileage Reimbursement	12.18	25.36	-	-	100.00	0%	100.00	-	
10-52-24	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-52-25	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Special Projects	3,619.97	8,150.00	-	-	75,000.00	0%	-	(75,000.00)	
10-52-26	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Fuel For Vehicles	-	-	-	-	-	0%	-	-	
10-52-27	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Postage	-	-	-	-	250.00	0%	250.00	-	
10-52-28	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Software Licenses	1,194.02	1,002.00	2,379.32	2,462.13	2,500.00	98%	2,500.00	-	
10-52-29	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Personnel	Car Allowance	-	-	-	-	-	0%	-	-	
10-52-30	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Uniforms	89.10	95.53	97.62	18.26	100.00	18%	100.00	-	Addition for Code Compliance Officer
10-52-31	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Plat Recording Fees	726.00	1,022.00	2,120.00	975.00	1,000.00	98%	1,000.00	-	
10-52-32	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Planner	-	-	-	-	-	0%	-	-	
10-52-33	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Continuing Education	1,516.38	242.00	-	115.00	1,800.00	6%	1,800.00	-	Most expenses will take place in April
10-52-34	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Engineer	-	-	-	-	-	0%	-	-	
10-52-35	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Operations	Phone Reimbursement	-	-	-	-	650.00	0%	1,200.00	550.00	Addition for Code Compliance Officer & Planner
10-52-74	GENERAL FUND	GENERAL FUND - PLANNING & ZON	Expenditure	Capital	Capital Outlay-Equipment	-	500.00	-	-	1,000.00	0%	1,000.00	-	
10-53-11	GENERAL FUND	GENERAL FUND - EDUCATION AND	Expenditure	Personnel	Salaries/Wages	-	-	-	771.21	-	0%	3,836.73	3,836.73	Allocating portion of Events Coordinator
10-53-12	GENERAL FUND	GENERAL FUND - EDUCATION AND	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-53-13	GENERAL FUND	GENERAL FUND - EDUCATION AND	Expenditure	Personnel	Employee Benefits	-	-	-	84.34	-	0%	283.64	283.64	
10-54-31	GENERAL FUND	GENERAL FUND - POLICE DEPARTM	Expenditure	Public Safety	Lone Peak Public Safety Dist.	2,026,780.20	2,186,103.72	2,228,836.28	1,321,809.00	2,273,204.00	58%	2,699,333.34	426,129.34	
10-54-54	GENERAL FUND	GENERAL FUND - POLICE DEPARTM	Expenditure	Public Safety	Contributions	-	-	-	-	-	0%	-	-	
10-57-11	GENERAL FUND	GENERAL FUND - EMERGENCY SER	Expenditure	Public Safety	Administration Expense	143,013.96	148,665.48	156,070.44	98,472.68	170,000.00	58%	191,201.46	21,201.46	
10-57-31	GENERAL FUND	GENERAL FUND - EMERGENCY SER	Expenditure	Public Safety	Lone Peak Public Safety Dist	1,316,276.88	1,852,180.20	1,813,536.49	1,068,920.00	1,831,361.00	58%	2,064,976.90	233,615.90	
10-58-11	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Personnel	Salaries/Wages	107,876.46	98,002.45	129,884.23	73,594.07	170,958.00	43%	184,173.04	13,215.04	Includes COLA & merit increases
10-58-12	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Personnel	Overtime	296.58	38.02	110.80	-	1,500.00	0%	2,000.00	500.00	Increase in development; offset by permit revenue
10-58-13	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Personnel	Employee Benefits	59,502.08	38,914.79	39,218.05	24,325.17	84,962.00	29%	94,251.92	9,289.92	Includes estimated 10% increase benefits rates
10-58-21	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Professional Org. Memberships	-	230.00	175.00	661.00	300.00	220%	300.00	-	ICC for (3), UAPMO for Building Offical (1)
10-58-23	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Mileage Reimbursement	597.48	140.81	-	-	600.00	0%	400.00	(200.00)	
10-58-24	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Office Supplies & Postage	-	-	172.00	23.14	-	0%	200.00	200.00	Equip inspector with tools
10-58-25	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Fuel Expenditure Vehicles	1,697.42	717.01	1,324.47	989.29	2,000.00	49%	3,000.00	1,000.00	Increase in fuel costs and adding a second vehicle
10-58-26	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Technical Manuals & Code Books	9.02	227.00	-	733.20	1,000.00	73%	2,250.00	1,250.00	New Code Adoption $2,900 & training books $350
10-58-27	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Vehicle Maintenance	1,236.00	-	-	-	-	0%	-	-	
10-58-28	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Software	2,000.00	2,000.00	2,500.00	-	3,000.00	0%	3,000.00	-	My City Inspector
10-58-29	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Cell Phone	1,445.81	937.98	810.36	475.45	1,200.00	40%	2,000.00	800.00	Add additional phone for new inspector
10-58-31	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Professional & Tech. Services	8,799.88	23,260.00	3,384.00	21,384.53	10,000.00	214%	15,000.00	5,000.00	Increase in development; offset by permit revenue
10-58-33	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Continuing Education	608.22	619.00	1,075.25	267.00	1,000.00	27%	2,700.00	1,700.00	Utah ICC, Permit Tech & local/codes training
10-58-38	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Uniforms	359.44	253.77	560.16	36.52	600.00	6%	600.00	-	
10-58-74	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Capital	Capital Outlay-Equipment	29,567.00	-	284.99	-	40,600.00	0%	-	(40,600.00)	Building inspector to use existing fleet

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10-58-75	GENERAL FUND	GENERAL FUND - BUILDING INSPEC	Expenditure	Operations	Internal Service IT Expense	-	950.00	960.00	-	1,030.00	0%	2,230.00	1,200.00	Increase from Microsoft & IT equipment costs
10-60-11	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Personnel	Salaries/Wages	174,222.33	156,827.30	196,378.45	98,262.93	171,052.00	57%	185,766.90	14,714.90	Includes COLA & merit increases
10-60-12	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Personnel	Overtime	2,560.55	864.26	1,081.08	509.06	2,000.00	25%	2,000.00	-	
10-60-13	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Personnel	Employee Benefits	93,486.89	90,690.91	85,753.34	47,183.27	97,828.00	48%	98,955.06	1,127.06	Includes estimated 10% increase benefits rates
10-60-14	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Personnel	Salaries/Wages Part-Time	-	-	-	-	-	0%	-	-	
10-60-15	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Personnel	Overtime Snow Removal	15,000.12	11,244.62	8,608.39	2,852.14	10,000.00	29%	10,000.00	-	
10-60-16	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Radio Maintenance	1,000.00	359.70	300.00	80.00	750.00	11%	750.00	-	
10-60-17	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Mobile Telephones	2,268.36	2,399.35	2,311.75	1,456.91	2,200.00	66%	2,350.00	150.00	Prior years have run over
10-60-27	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Street Light Power	71,864.93	72,189.70	63,176.98	39,510.54	72,000.00	55%	72,000.00	-	
10-60-28	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Street Light Repair	17,491.07	13,841.74	6,770.21	4,015.49	15,000.00	27%	15,000.00	-	
10-60-30	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Bldg Maintenance & Utilities	1,563.35	1,284.39	2,593.69	939.55	2,500.00	38%	2,500.00	-	
10-60-31	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Rep.Potholes, Crack Seal, Etc.	121,343.48	47,475.78	36,054.76	44,178.47	100,000.00	44%	100,000.00	-	
10-60-33	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Continuing Education	2,077.95	1,355.00	1,640.62	667.00	2,500.00	27%	2,500.00	-	
10-60-34	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Prof and Tech Services	150.00	-	-	-	-	0%	2,500.00	2,500.00	$15K Traffic Study - Council req., $2,500 GIS
10-60-35	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Professional Org. Memberships	121.00	-	199.00	-	-	0%	-	-	
10-60-36	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Office Supplies	499.91	478.08	101.40	105.01	500.00	21%	500.00	-	
10-60-37	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Sidewalk Repair & Maint	19,890.38	51,612.88	49,796.90	2,525.22	74,000.00	3%	74,000.00	-	
10-60-38	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Uniforms & Safety Wear	1,840.30	2,114.42	2,137.40	939.98	2,000.00	47%	2,500.00	500.00	Addition of Assist PW & Floater (shared all div)
10-60-39	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Street Striping	13,566.14	8,387.27	15,138.00	14,112.95	16,000.00	88%	20,000.00	4,000.00	Addition of Canal Blvd.; additional crosswalks
10-60-40	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	School Crossing Maintenance	1,407.50	637.54	1,541.76	1,309.00	1,500.00	87%	1,500.00	-	
10-60-41	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Pedestrian Crossings	1,503.50	1,157.88	1,460.25	1,350.91	1,500.00	90%	-	(1,500.00)	
10-60-42	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
10-60-47	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Public Works Shop Tools & Sup	1,955.71	3,410.88	6,533.68	1,784.83	3,500.00	51%	3,500.00	-	
10-60-48	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Streets, Traffic, & Warn Signs	16,543.93	6,316.89	9,858.21	3,011.38	15,000.00	20%	15,000.00	-	1 Radar Speed and 1 RRFB Sign
10-60-49	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal	-	708.50	6,291.18	-	-	0%	-	-	
10-60-50	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Equipment Repair & Maintenance	-	86.69	625.76	194.81	-	0%	-	-	
10-60-51	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Fuel Expense Vehicles	9,443.53	7,198.61	5,593.86	6,156.92	10,300.00	60%	11,000.00	700.00	Rounded up - increase in fuel cost is anticpated
10-60-52	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal:Salt	49,346.01	62,401.08	29,620.96	26,423.50	55,000.00	48%	55,000.00	-	
10-60-53	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal:Equipment Maint	14,847.64	15,108.14	16,429.70	3,899.43	15,000.00	26%	15,000.00	-	
10-60-54	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal:Fuel & Oil	6,640.26	5,891.05	2,699.86	1,671.01	6,000.00	28%	6,500.00	500.00	Rounded up - increase in fuel cost is anticpated
10-60-56	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Maintenance & Repair: Trucks	18,113.34	12,100.28	7,824.57	2,816.44	15,000.00	19%	15,000.00	-	
10-60-57	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Maintenance & Repair:Equipment	25,576.40	26,394.60	11,047.63	2,611.77	25,000.00	10%	25,000.00	-	
10-60-58	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal Equipment	24,999.66	23,104.18	1,173.55	13,015.92	25,000.00	52%	25,000.00	-	
10-60-59	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Capital	Capital Equipment Purchases	-	-	138,450.00	-	6,667.00	0%	-	(6,667.00)	
10-60-60	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Snow Removal Equipment	-	-	-	-	-	0%	-	-	
10-60-61	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Drug Testing	893.00	446.00	607.00	215.00	450.00	48%	600.00	150.00	Prior years have all run over
10-60-73	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Capital	Capital Outlay-Improvements	-	-	-	-	34,000.00	0%	7,000.00	(27,000.00)	Flashing signals for Canal Blvd.
10-60-74	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	4,804.00	407,000.00	1%	-	(407,000.00)	
10-60-75	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Capital	Capital Outlay-Special Proj	-	-	-	-	-	0%	-	-	
10-60-76	GENERAL FUND	GENERAL FUND - STREETS AND RO	Expenditure	Operations	Internal Service IT Expense	-	1,500.00	1,670.00	-	1,030.00	0%	1,790.00	760.00	Increase from Microsoft & IT equipment costs
10-66-11	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Salaries/Wages	74,759.08	77,806.11	77,711.62	56,868.47	103,721.00	55%	113,620.26	9,899.26	Includes COLA & merit increases
10-66-13	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Employee Benefits	37,347.27	38,286.30	47,128.73	25,263.30	54,655.00	46%	50,467.75	(4,187.25)	
10-66-14	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Other Benefits	-	-	-	-	-	0%	-	-	

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
10-66-29	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Highland City PE Tracking Cost	-	-	-	-	20,000.00	0%	20,000.00	-	
10-66-30	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Personnel	Car Allowance	4,799.86	4,799.86	4,136.42	1,750.00	4,800.00	36%	4,800.00	-	
10-66-31	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Professiona & Tech Services	38,995.96	52,513.25	83,832.78	37,858.57	60,000.00	63%	70,000.00	10,000.00	Design & engineering contracting
10-66-32	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	GIS Survey	3,726.18	918.72	574.69	-	8,000.00	0%	8,000.00	-	GIS: $15K one-time, $5K ongoing - various accts
10-66-33	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Equipment-Supplies & Maint	-	-	-	-	-	0%	-	-	
10-66-34	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Fuel and Oil	-	-	-	-	-	0%	-	-	
10-66-35	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Continuing Education	1,178.51	827.30	1,225.56	555.00	1,500.00	37%	1,700.00	200.00	APWD adds an additional APWA Conference
10-66-36	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Office Supplies	-	-	-	-	-	0%	-	-	
10-66-37	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Telephone Reimbursement	1,080.00	1,080.04	1,090.42	630.00	1,080.00	58%	1,080.00	-	
10-66-38	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Uniforms	83.98	83.89	100.00	54.78	200.00	27%	200.00	-	
10-66-39	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Books, Memberships, & Subscrip	-	150.00	-	192.92	300.00	64%	300.00	-	
10-66-40	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Overhead Allocation	-	-	-	-	-	0%	-	-	
10-66-42	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
10-66-74	GENERAL FUND	GENERAL FUND - ENGINEER	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
10-70-11	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Salaries/Wages	72,143.78	85,801.98	89,802.56	69,387.93	141,747.00	49%	141,584.61	(162.39)	Includes COLA & merit increases
10-70-12	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Overtime	5,007.84	5,705.71	2,720.41	4,709.48	5,500.00	86%	7,500.00	2,000.00	Compensate for seasonal hire challenges
10-70-13	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Employee Benefits	47,202.03	49,051.76	53,663.24	40,756.26	85,514.00	48%	53,332.04	(32,181.96)	Includes estimated 10% increase benefits rates
10-70-14	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Personnel	Seasonal Employees	51,914.76	66,170.00	66,881.82	30,454.03	80,000.00	38%	100,000.00	20,000.00	Increases due to inflation, previously ok'd by CC
10-70-15	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Radio Maintenance & Tower Rent	-	-	-	-	-	0%	-	-	
10-70-16	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Mobile Telephones	3,064.94	3,276.60	3,904.18	2,124.05	4,000.00	53%	4,000.00	-	
10-70-17	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Public Works Bldg Utilities	1,916.22	1,564.83	1,241.25	743.54	2,500.00	30%	2,500.00	-	
10-70-21	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Org. and Training Memberships	755.00	55.00	326.03	-	500.00	0%	500.00	-	
10-70-22	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Water Park Maintenance	3,464.98	8,432.85	1,547.64	2,852.56	3,500.00	82%	5,000.00	1,500.00	Seeing increased damage to the rock structures
10-70-24	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Playground Maintenance & Rep.	3,350.40	1,455.05	7,778.77	540.29	154,000.00	0%	4,000.00	(150,000.00)	
10-70-25	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Equipment-Supplies & Maint.	9,678.36	4,012.53	8,342.27	6,375.20	5,000.00	128%	7,500.00	2,500.00	Prior years have all run over
10-70-26	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Water Park Chemicals	3,660.21	3,946.58	1,814.12	593.00	5,000.00	12%	5,000.00	-	
10-70-27	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Power for Parks, Clocks, & Tim	4,391.45	4,907.14	4,362.91	2,482.33	5,000.00	50%	5,000.00	-	
10-70-28	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Recreation	-	-	(45.00)	(56.25)	-	0%	-	-	
10-70-29	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Sprinkler Parts & Replacement	3,926.80	12,419.62	9,495.62	1,814.67	10,000.00	18%	10,000.00	-	No change
10-70-30	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Vehicle Maintenance & Repair	9,759.34	8,987.09	7,317.93	2,250.92	9,000.00	25%	9,000.00	-	
10-70-31	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Park Maintenance Contract	1,343.85	4,700.00	-	888.60	4,500.00	20%	4,500.00	-	
10-70-32	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Water Park Utilities	4,091.35	3,375.59	2,256.88	2,420.01	5,000.00	48%	5,000.00	-	
10-70-33	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Lawn Equipment Maintenance	8,579.31	13,160.29	8,856.98	5,900.40	12,000.00	49%	12,000.00	-	
10-70-34	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Fuel and Oil	6,228.55	7,173.42	5,536.70	7,007.14	13,000.00	54%	13,000.00	-	Rounded up - increase in fuel cost is anticpated
10-70-35	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Continuing Education	3,246.63	3,140.66	388.00	155.00	3,000.00	5%	3,000.00	-	
10-70-36	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Office Supplies	56.57	349.43	65.17	205.28	500.00	41%	500.00	-	
10-70-37	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Uniforms & Safety Wear	2,101.60	1,592.18	1,783.07	776.43	2,500.00	31%	2,750.00	250.00	Added Forester
10-70-38	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Trail Maintenance	280.43	4,100.75	-	19,716.00	70,000.00	28%	70,000.00	-	
10-70-39	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Fertilizer & Weed Killer	27,468.39	27,913.29	26,916.57	7,556.10	26,000.00	29%	39,000.00	13,000.00	Chemical costs have increased 30% ~ 70%, Fert 10%
10-70-40	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Public Works Shop Tools & Supp	1,892.80	1,425.09	1,298.32	47.97	2,000.00	2%	2,000.00	-	
10-70-41	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Arbor Day Tree Purchases	27,931.16	-	28,495.20	-	30,000.00	0%	30,000.00	-	

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-70-42	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Tree Pruning Project	19,851.93	10,521.43	8,754.00	7,855.95	10,000.00	79%	10,000.00	-	
10-70-43	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Tree Tools & Vehicle	-	-	-	-	-	0%	-	-	
10-70-44	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Highland Glen Park Improvement	5,949.84	4,285.75	7,109.86	6,059.10	15,000.00	40%	43,500.00	28,500.00	Security cameras, tailings
10-70-45	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	UT Cnty Murdock Trail Maint	3,770.02	4,373.35	8,433.41	964.67	8,500.00	11%	8,500.00	-	
10-70-46	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Forestry Grant	-	-	-	-	-	0%	-	-	
10-70-47	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Charging for PI	108,000.00	108,000.00	-	-	108,000.00	0%	108,000.00	-	
10-70-48	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Restroom Maint. & Port-O-Potty	13,211.78	14,434.70	15,914.82	9,071.84	20,000.00	45%	20,000.00	-	
10-70-49	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Parks Equipment Move	-	-	-	-	12,000.00	0%	12,000.00	-	Equipment storage rental
10-70-50	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Field Rental Costs (POPotty)	1,725.15	1,404.37	1,400.00	645.00	3,000.00	22%	3,000.00	-	
10-70-51	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Disc Golf Expense	134.96	-	-	-	-	0%	-	-	
10-70-69	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Equipment Lease & Maintenance	3,500.00	3,402.08	3,507.24	-	3,500.00	0%	3,500.00	-	
10-70-71	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Outlay-Land	-	-	-	-	-	0%	-	-	
10-70-72	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Outlay-Buildings	-	-	-	-	-	0%	-	-	
10-70-73	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Outlay	-	-	-	-	-	0%	25,000.00	25,000.00	Alpine Joint Venture corridor fence
10-70-74	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Equipment Replacement Fund	-	4,939.67	25,000.00	-	17,700.00	0%	17,000.00	(700.00)	
10-70-75	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Capital	Capital Equipment Purchases	-	35,610.82	-	-	86,667.00	0%	-	(86,667.00)	
10-70-76	GENERAL FUND	GENERAL FUND - PARKS & RECREA	Expenditure	Operations	Internal Service IT Expense	-	570.00	540.00	-	710.00	0%	800.00	90.00	Increase from Microsoft & IT equipment costs
10-71-11	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Salaries/Wages	-	-	-	-	-	0%	-	-	
10-71-12	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
10-71-13	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Employee Benefits	-	12.71	52.49	-	-	0%	-	-	
10-71-14	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Personnel	Seasonal Employees	-	112.30	464.29	-	-	0%	-	-	
10-71-15	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Radio Maintenance & Tower Rent	-	-	-	-	-	0%	-	-	
10-71-16	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Mobile Telephones	-	-	-	-	-	0%	-	-	
10-71-17	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Public Works Bldg Utilities	-	-	-	-	-	0%	-	-	
10-71-18	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Public Works Shop Tools & Supp	-	-	-	-	-	0%	-	-	
10-71-19	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Flowers, Mulch, & Tree Replace	-	-	-	-	-	0%	-	-	
10-71-20	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Sprinkler Repair & Maintenance	-	-	-	-	-	0%	-	-	
10-71-21	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Fertilizer & Weed Killer	-	-	-	-	-	0%	-	-	
10-71-24	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Operation & Maintenance	-	-	-	-	-	0%	-	-	
10-71-25	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Fuel and Oil	-	-	-	-	-	0%	-	-	
10-71-26	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Equip Repairs & Maint	-	-	-	-	-	0%	-	-	
10-71-27	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Equip Supplies	-	-	-	-	-	0%	-	-	
10-71-28	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Equipment Lease & Maintenance	-	-	-	-	-	0%	-	-	
10-71-31	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Engineering	-	-	-	-	-	0%	-	-	
10-71-69	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Capital	Capital Equipment Purchases	-	-	-	-	-	0%	-	-	
10-71-73	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Capital	Land Purchase	-	-	-	-	-	0%	-	-	
10-71-74	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Capital	Capital Outlay	-	-	-	-	-	0%	-	-	
10-71-75	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Cemetery Project Reserve Fund	-	-	-	-	-	0%	-	-	
10-71-76	GENERAL FUND	GENERAL FUND - CEMETERY	Expenditure	Operations	Bad Debt Expense	-	-	-	-	-	0%	-	-	
10-72-11	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Personnel	Salaries/Wages	32,809.64	31,732.81	29,161.83	17,289.57	39,851.00	43%	43,176.03	3,325.03	Includes COLA & merit increases
10-72-12	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Personnel	Overtime	4,971.69	4,384.21	3,345.42	2,873.81	5,000.00	57%	4,500.00	(500.00)	
10-72-13	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Personnel	Employee Benefits	10,963.62	10,352.32	8,603.99	5,435.35	8,368.00	65%	8,147.66	(220.34)	
10-72-23	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Mileage Reimbursement	298.66	248.75	13.22	223.79	300.00	75%	300.00	-	
10-72-24	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-72-28	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Mobile Phone	595.00	819.10	655.42	383.10	810.00	47%	810.00	-	
10-72-30	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Uniforms	76.15	113.38	150.00	-	150.00	0%	150.00	-	
10-72-31	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Port-O-Potty Rental	-	-	-	-	-	0%	-	-	
10-72-33	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Continuing Education	152.08	-	315.00	7.51	250.00	3%	250.00	-	
10-72-35	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Center Utilities	4,561.78	3,114.28	2,779.38	757.94	4,000.00	19%	4,000.00	-	
10-72-36	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Center Bldg Maint.	5,330.44	4,503.99	4,474.00	2,773.70	7,000.00	40%	7,000.00	-	

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
10-72-53	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Miss North Utah County Pagent	-	-	-	-	-	0%	-	-	
10-72-54	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Enrichment Grant	-	-	-	-	-	0%	-	-	
10-72-55	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Highland Fling Expense	50,786.63	69,267.05	20,272.78	49,741.00	55,000.00	90%	55,000.00	-	
10-72-56	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Distinguished YW of Highland	-	-	-	-	-	0%	-	-	
10-72-57	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Rodeo	-	-	-	-	-	0%	-	-	
10-72-59	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Cultural Arts	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	100%	3,000.00	-	
10-72-60	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	City Beautification	434.43	481.93	69.00	-	500.00	0%	500.00	-	
10-72-61	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Tree Committee	3,207.00	-	1,817.20	-	3,500.00	0%	3,500.00	-	
10-72-62	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Highland Marketing Campaign	-	-	-	-	-	0%	-	-	
10-72-63	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Community Enrichment	3,191.89	4,202.50	16,678.29	6,397.06	17,629.00	36%	13,200.00	(4,429.00)	Christmas lights added in Dec 2021
10-72-64	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Farmers Market	-	-	-	-	-	0%	-	-	
10-72-70	GENERAL FUND	GENERAL FUND - COMMUNITY EVE	Expenditure	Operations	Internal Service IT Expense	-	1,130.00	1,130.00	-	670.00	0%	1,730.00	1,060.00	Increase from Microsoft & IT equipment costs
10-73-11	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Salaries/Wages	23,803.92	26,495.84	27,698.17	15,391.73	27,402.00	56%	29,553.31	2,151.31	Includes COLA & merit increases
10-73-12	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Overtime	18.46	14.76	7.14	-	-	0%	-	-	
10-73-13	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Employee Benefits	14,707.12	13,836.45	11,420.44	4,721.38	12,036.00	39%	12,027.81	(8.19)	
10-73-14	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Personnel	Spring Clean-up Overtime	2,570.73	1,635.49	1,348.91	-	2,000.00	0%	2,000.00	-	
10-73-24	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Office Supplies & Postage	-	-	-	-	-	0%	-	-	
10-73-25	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Equipment-Repairs & Maint	-	-	-	-	-	0%	-	-	
10-73-26	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Utility Billing	7,940.61	8,678.18	7,665.18	4,838.77	9,800.00	49%	8,700.00	(1,100.00)	
10-73-31	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Dump Passes	-	-	-	-	-	0%	-	-	
10-73-45	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Credit Card Fees	3,362.89	3,768.21	4,226.21	2,263.38	3,500.00	65%	3,500.00	-	
10-73-49	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	North Pointe Tipping Fees	-	-	261,484.21	139,074.86	282,000.00	49%	282,000.00	-	
10-73-50	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Hauling Contract	794,008.74	740,839.72	643,274.13	340,491.89	660,000.00	52%	811,533.00	151,533.00	Contract increase & can count increase
10-73-51	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Bad Debt Expense	(117.81)	(4.95)	-	-	-	0%	-	-	
10-73-70	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Internal Service IT Expense	-	400.00	400.00	-	300.00	0%	380.00	80.00	Increase from Microsoft & IT equipment costs
10-73-80	GENERAL FUND	GENERAL FUND - GARBAGE	Expenditure	Operations	Indirect Overhead	-	-	-	-	-	0%	-	-	
10-90-90	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Capital Imp Fund	1,176,955.00	874,000.00	438,000.00	-	605,000.00	0%	425,412	(179,588.02)	B&C transfer
10-90-91	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Debt Service Fund	656,431.00	618,000.00	1,256,698.00	-	883,098.00	0%	186,373.00	(696,725.00)	
10-90-92	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer From Utility Fund	-	-	-	-	-	0%	-	-	
10-90-93	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Library Fund	61,000.00	-	-	-	-	0%	-	-	
10-90-95	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Operations	Appropriated Increase Fund Bal	-	-	-	-	-	0%	-	-	
10-90-96	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Open Space Fund	100,000.00	150,000.00	170,000.00	-	467,313.00	0%	270,473.00	(196,840.00)	Net expenses beyond revenue in Open Space
10-90-97	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Enterprise Fund	-	-	-	-	-	0%	-	-	
10-90-98	GENERAL FUND	GENERAL FUND - TRANSFERS	Expenditure	Transfer	Transfer to Cem. Perpet. Fund	546.34	-	12,000.00	-	6,474.00	0%	-	(6,474.00)	
			Expenditure Total									10,655,552.63		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-30-90	Highland Open Space SSD	Highland Open Space SSD - Tranfer	Revenue	Transfer	Transfer from Cap Project Fund	-	-	-	-	-	0%	-	-	
20-30-91	Highland Open Space SSD	Highland Open Space SSD - Tranfer	Revenue	Transfer	Transfer from General Fund	100,000.00	150,000.00	170,000.00	-	467,313.00	0%	270,473.00	(196,840.00)	Net expenses beyond revenue in Open Space
20-32-01	Highland Open Space SSD	Highland Open Space SSD - Fees	Revenue	Revenue	Open Space Fee	287,857.10	291,917.93	294,282.34	173,182.34	291,600.00	59%	295,200.00	3,600.00	Monthly revenue $24,600
20-34-10	Highland Open Space SSD	Highland Open Space SSD - Propert	Revenue	Revenue	Sale of Property	118,114.05	49,265.68	25,613.13	193,230.42	-	0%	10,000.00	10,000.00	
20-36-10	Highland Open Space SSD	Highland Open Space SSD - OTHER	Revenue	Revenue	Interest Earnings	13,862.80	8,579.45	2,229.99	644.15	8,500.00	8%	1,500.00	(7,000.00)	FY22 YTD $1K as of 2/2022
20-39-90	Highland Open Space SSD	Highland Open Space SSD - PY Carr	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	7,500.00	0%	-	(7,500.00)	
			Revenue Total									577,173.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-40-80	Highland Open Space SSD	Highland Open Space SSD - Indirect	Expenditure	Operations	Indirect Overhead	-	-	-	-	-	0%	-	-	
20-43-11	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Salaries/Wages	90,477.34	97,295.87	87,816.11	64,719.11	132,039.00	49%	95,775.65	(36,263.35)	Includes COLA & merit increases
20-43-12	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Overtime	3,267.35	2,522.57	530.64	568.44	3,500.00	16%	3,500.00	-	
20-43-13	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Employee Benefits	55,594.47	55,683.01	59,724.02	39,338.88	79,152.00	50%	48,841.71	(30,310.29)	Includes estimated 10% increase benefits rates
20-43-14	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Seasonal Employees	101,067.77	134,473.13	135,920.20	61,890.22	140,000.00	44%	140,000.00	-	Includes returning part-time EEs & seasonals
20-43-15	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Radio Maintenance & Tower Rent	-	-	-	-	-	0%	-	-	
20-43-16	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Mobile Telephones	-	-	-	-	-	0%	-	-	
20-43-17	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Public Works Bldg Utilities	1,807.35	2,027.75	1,565.31	743.55	2,500.00	30%	2,500.00	-	
20-43-18	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	PW Shop Tools & Supplies	2,090.09	310.91	1,289.75	699.01	2,000.00	35%	2,000.00	-	
20-43-19	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Flowers, Mulch, & Tree Replace	1,863.75	-	-	(603.50)	153,500.00	0%	-	(153,500.00)	
20-43-20	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Beacon Hills Blvd os Maint	-	-	-	-	-	0%	-	-	
20-43-21	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Fertilizer & Weed Killer	49,692.53	69,377.04	34,524.50	19,915.39	60,000.00	33%	90,000.00	30,000.00	Chemical costs have increased 30% ~ 70%, Fert 10%
20-43-22	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Trail Maintenance	-	130,458.75	41,626.48	-	65,000.00	0%	65,000.00	-	
20-43-23	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Power to Clocks & Lights	6,148.36	7,581.16	6,937.62	3,723.48	6,500.00	57%	7,000.00	500.00	Prior years have all run over
20-43-24	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Uniforms & Safety Wear	1,998.48	2,003.76	2,000.00	-	2,500.00	0%	2,500.00	-	
20-43-25	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Office Supplies	-	143.71	-	37.50	-	0%	-	-	
20-43-26	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Playground Maintenance & Rep.	2,899.61	17,118.70	5,037.49	4,427.00	15,000.00	30%	15,000.00	-	
20-43-31	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Professional & Tech Services	-	-	-	8,557.32	7,500.00	114%	7,500.00	-	Expenses related to sale of property
20-43-36	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Utility Billing	7,940.62	7,502.34	8,517.21	4,838.68	8,000.00	60%	8,500.00	500.00	Prior years have all run over
20-43-45	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Credit Card Fees	3,362.97	3,768.14	4,226.14	2,263.29	3,500.00	65%	4,000.00	500.00	Prior years have all run over
20-43-61	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Fuel & Oil	15,142.42	11,504.96	13,090.21	12,199.55	16,000.00	76%	16,500.00	500.00	Rounded up - increase in fuel cost is anticpated
20-43-62	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Property Maintenance	-	-	10,740.56	(60,000.00)	-	0%	-	-	
20-43-63	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Repair and Maintenance	14,255.70	14,421.63	15,708.32	6,218.57	15,000.00	41%	15,000.00	-	
20-43-64	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Sprinkler Repair	9,819.06	10,565.53	11,862.90	4,452.11	10,000.00	45%	10,000.00	-	
20-43-65	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	View Point Hillside Trees	-	-	-	-	-	0%	-	-	
20-43-73	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Equipment Replacement	-	10,000.00	25,000.00	-	25,000.00	0%	25,000.00	-	
20-43-74	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Capital	Capital Outlay	-	119,651.00	2,066.00	-	-	0%	-	-	
20-43-75	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Internal Service IT Expense	-	660.00	660.00	-	740.00	0%	720.00	(20.00)	Reallocation of computer inventory
20-43-80	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Indirect Overhead	8,991.72	11,239.92	8,119.00	-	12,795.00	0%	16,129.68	3,334.68	
20-43-81	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Insurance Expense	1,470.06	1,290.23	1,707.57	1,607.00	1,878.00	86%	1,706.00	(172.00)	
20-90-90	Highland Open Space SSD	Highland Open Space SSD - Transfe	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
20-90-91	Highland Open Space SSD	Highland Open Space SSD - Transfe	Expenditure	Transfer	Transfer to Other Funds	-	-	-	-	-	0%	-	-	
Expenditure Total												577,173.04		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
21-30-90	Cemetery Perpetual Fund	Transfers - Cemetery Perpetual Fur	Revenue	Transfer	Transfer from General Fund	12,446.34	-	12,000.00	-	6,474.00	0%	-	(6,474.00)	
21-32-01	Cemetery Perpetual Fund	Sales & Operating - Cemetery Perp	Revenue	Revenue	Cemetery Lot Sales	187,195.00	220,330.18	393,075.58	273,740.10	300,000.00	92%	400,000.00	100,000.00	FY22 YTD $310K (3/2022); trending towards $463K
21-32-02	Cemetery Perpetual Fund	Sales & Operating - Cemetery Perp	Revenue	Revenue	Perpetual Care Cemetery	-	-	-	-	-	0%	-	-	
21-32-03	Cemetery Perpetual Fund	Sales & Operating - Cemetery Perp	Revenue	Revenue	Other Income	-	-	-	8,600.00	-	0%	-	-	
21-36-10	Cemetery Perpetual Fund	Cemetery Perpetual Fund - Other In	Revenue	Revenue	Interest Earnings	546.49	329.19	457.76	266.08	500.00	53%	500.00	-	No change
21-39-90	Cemetery Perpetual Fund	Cemetery Perpetual Fund - PY Carr	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	2,500.00	0%	57,940.00	55,440.00	PY savings for transfer to GF (land purchase)
			Revenue Total									458,440.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
21-43-11	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Salaries/Wages	43,354.45	57,293.27	57,043.59	36,139.82	67,066.00	54%	67,929.65	863.65	Includes COLA & merit increases
21-43-12	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Overtime	5,292.05	6,541.15	4,902.58	4,784.41	8,500.00	56%	10,000.00	1,500.00	More weekend burials
21-43-13	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Employee Benefits	27,161.95	34,912.44	35,857.20	22,988.61	39,167.00	59%	33,791.23	(5,375.77)	Includes estimated 10% increase benefits rates
21-43-14	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Personnel	Seasonal Employees	10,559.54	12,695.04	12,480.88	5,894.40	20,000.00	29%	22,000.00	2,000.00	Seasonal wage increases due to inflation
21-43-15	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Radiio Maint. & Tower Rent	-	-	-	-	-	0%	-	-	
21-43-16	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Mobile Telephones	-	-	-	-	-	0%	-	-	
21-43-17	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Public Works Bldg Utilities	1,477.38	1,468.79	1,254.35	380.73	2,000.00	19%	2,000.00	-	
21-43-18	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Public Works Shop Tools & Supp	1,764.53	635.19	5,576.20	1,053.05	1,800.00	59%	1,800.00	-	
21-43-19	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Flowers, Mulch & Tree Replace	752.08	815.76	-	-	2,000.00	0%	4,000.00	2,000.00	Relocating trees in conflict for build out
21-43-20	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Sprinkler Repair & Maintenance	2,861.61	8,144.13	5,120.99	938.44	3,500.00	27%	3,500.00	-	
21-43-21	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Fertilizer & Weed Killer	11,209.22	13,213.08	13,512.33	6,350.88	13,000.00	49%	15,000.00	2,000.00	Chemical cost increase 30% ~ 70%, Fertilizer 10%
21-43-24	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Operations & Maintenance	8,812.85	7,045.12	4,419.54	-	5,500.00	0%	5,500.00	-	
21-43-25	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Fuel & Oil	2,193.01	2,231.77	1,885.22	898.55	2,500.00	36%	2,500.00	-	
21-43-26	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Equip. Repairs & Maint.	3,509.04	3,120.43	3,527.61	2,276.74	3,500.00	65%	3,500.00	-	
21-43-27	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Equipment Supplies	1,947.98	174.65	-	-	-	0%	-	-	
21-43-28	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Equipment Lease & Maintenance	3,500.00	3,445.80	3,482.23	(16.50)	3,500.00	0%	3,500.00	-	Addition of Skid Steer lease - See also streets
21-43-31	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Engineering	-	-	-	-	-	0%	-	-	
21-43-36	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Utility Billing	-	-	-	-	-	0%	-	-	
21-43-69	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Office Equipment/IT	56.57	-	329.85	-	1,000.00	0%	6,200.00	5,200.00	GIS Upgrade
21-43-74	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Capital	Capital Outlay	-	49,511.70	-	-	75,000.00	0%	-	(75,000.00)	
21-43-75	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Internal Service IT Expense	-	460.00	460.00	-	700.00	0%	640.00	(60.00)	Reallocation of computer inventory
21-43-76	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Bad Debt Expense	-	-	-	-	-	0%	-	-	
21-43-80	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Indirect Overhead	-	4,201.32	2,129.00	-	3,845.00	0%	10,122.49	6,277.49	
21-43-81	Cemetery Perpetual Fund	Operating Expense - Cemetery Per	Expenditure	Operations	Insurance Expense	-	742.53	990.54	475.00	817.00	58%	913.00	96.00	
21-90-90	Cemetery Perpetual Fund	Cemetery Perpetual Fund - TRANSF	Expenditure	Transfer	Transfer to General Fund	75,724.44	-	-	-	242,234.00	0%	252,044.00	9,810.00	Net revenue from previous budget year
			Expenditure Total									444,940.37		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
22-30-90	Library Fund	Library Fund - Transfer In	Revenue	Transfer	Transfer from General Fund	61,000.00	-	-	-	-	0%	-	-	
22-31-10	Library Fund	Library Fund - Tax Revenue	Revenue	Revenue	Property Taxes	261,143.74	263,138.60	280,180.39	272,878.59	280,180.00	97%	288,000.00	7,820.00	FY21 actual + 2.7% (consistent with GF)
22-31-11	Library Fund	Library Fund - Tax Revenue	Revenue	Revenue	Delinquent Property Taxes	15,736.47	22,153.45	20,956.99	11,270.83	20,000.00	56%	20,000.00	-	No change; growth in 22-31-10, consistent w/ GF
22-31-12	Library Fund	Library Fund - Tax Revenue	Revenue	Revenue	Motor Vehicle Tax	25,387.31	25,616.27	21,603.17	15,239.60	22,000.00	69%	22,000.00	-	No change
22-32-10	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Fees & Fines	15,366.04	12,374.68	14,588.70	10,240.87	13,000.00	79%	13,000.00	-	No change
22-32-11	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Non-Resident Cards	21,670.80	24,294.00	27,309.00	19,465.10	25,000.00	78%	25,000.00	-	No change
22-32-12	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Proctoring Services	190.00	10.00	1.20	2.20	-	0%	-	-	
22-32-13	Library Fund	Library Fund - Fees & Fines	Revenue	Revenue	Printing	635.58	856.17	1,528.84	1,125.06	1,200.00	97%	1,200.00	-	No change
22-36-10	Library Fund	Library Fund - Other Income	Revenue	Revenue	Interest Income	890.26	975.84	233.80	28.28	-	0%	-	-	
22-36-11	Library Fund	Library Fund - Other Income	Revenue	Revenue	Donations	137.29	204.71	306.63	534.49	200.00	268%	200.00	-	No change
22-36-12	Library Fund	Library Fund - Other Income	Revenue	Revenue	Grants	12,662.56	10,628.44	6,813.00	11,920.53	30,362.00	39%	5,000.00	(25,362.00)	Fewer grants anticipated
22-36-13	Library Fund	Library Fund - Other Income	Revenue	Revenue	Surplus	-	-	-	-	-	0%	-	-	
22-39-90	Library Fund	Library Fund - PY Carryover	Revenue	Revenue	PY Carryover Budget	-	-	-	-	-	0%	-	-	
			Revenue Total									374,400.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
22-43-11	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Salaries/Wages	70,656.91	87,856.64	77,305.94	45,388.01	80,982.00	56%	84,941.93	3,959.93	
22-43-12	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Overtime	-	-	-	-	-	0%	-	-	
22-43-13	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Employee Benefits	41,589.04	49,038.13	44,411.87	24,922.44	45,710.00	55%	43,639.80	(2,070.20)	Savings due to not filling supervisor vacancy
22-43-14	Library Fund	Library Fund - Operating Expenses	Expenditure	Personnel	Salaries/Wages Part-Time	114,498.15	126,085.18	134,402.17	74,160.57	139,199.00	53%	138,319.26	(879.74)	
22-43-21	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Equipment	6,523.42	7,816.22	14,652.53	105.72	5,000.00	2%	5,000.00	-	
22-43-22	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Library Board Expenses	31.76	916.95	72.35	200.44	4,850.00	4%	250.00	(4,600.00)	FY2022 included Fund Audit, a one time expense
22-43-23	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Books & Materials	20,954.54	23,864.42	29,193.95	11,866.42	20,000.00	59%	30,000.00	10,000.00	FY22 was lower due to $12K ARPA book grant
22-43-25	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Mileage Reimbursement	275.73	302.45	95.63	-	300.00	0%	300.00	-	
22-43-26	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Insurance & Bonds	-	-	-	-	-	0%	-	-	
22-43-27	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Postage	350.47	9.63	-	270.42	500.00	54%	500.00	-	
22-43-28	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	IT Software	14,398.84	17,053.88	13,979.30	11,072.82	17,000.00	65%	15,000.00	(2,000.00)	Discontinue Tumblebooks subscription
22-43-29	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Printing	77.72	-	586.98	328.14	1,500.00	22%	1,500.00	-	
22-43-30	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Programming	6,116.23	5,680.72	10,368.08	4,601.28	11,300.00	41%	10,500.00	(800.00)	Friends to pay for any expenses above budget
22-43-31	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Phone Reimbursement	720.00	1,800.24	1,800.24	969.36	1,800.00	54%	1,800.00	-	
22-43-32	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Uniforms/Emp. Misc.	2,667.92	1,736.90	631.12	589.74	1,500.00	39%	1,500.00	-	
22-43-33	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Continuing Education	1,923.74	2,294.39	460.00	-	2,500.00	0%	2,500.00	-	
22-43-35	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Office Supplies	2,581.82	13,688.09	3,860.13	2,186.09	5,000.00	44%	5,000.00	-	
22-43-50	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Grant Expenditures	14,582.72	10,784.22	8,843.44	12,713.50	30,362.00	42%	5,000.00	(25,362.00)	Fewer grants anticipated
22-43-61	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Indirect Overhead	1,776.60	8,838.12	5,835.00	-	8,114.00	0%	8,253.51	139.51	
22-43-62	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Insurance Expense	8,632.80	1,212.81	1,344.19	899.00	1,334.00	67%	832.00	(502.00)	
22-43-63	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Bldg. Maint.	8,380.92	-	-	-	-	0%	-	-	
22-43-64	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Bldg. Utilities	11,174.64	-	-	-	-	0%	-	-	
22-43-65	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Rent	44,706.60	-	-	-	-	0%	-	-	
22-43-66	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Cross Charge Insurance	2,564.28	-	-	-	-	0%	-	-	
22-43-70	Library Fund	Library Fund - Operating Expenses	Expenditure	Capital	Capital Outlay	642.90	-	-	-	-	0%	-	-	
22-43-75	Library Fund	Library Fund - Operating Expenses	Expenditure	Operations	Internal Service IT Expense	-	2,530.00	5,000.00	-	11,850.00	0%	16,590.00	4,740.00	Increase from Microsoft & IT equipment costs
22-90-90	Library Fund	Library Fund - Transfers	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
			Expenditure Total									371,426.50		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
30-30-90	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Transfer	Transfer from Capital Proj Bld	36,250.00	60,000.00	22,314.00	-	57,052.00	0%	30,625.00	(26,427.00)	1/2 of PS impact fees
30-30-91	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Transfer	Transfer from General Fund	656,431.00	618,000.00	1,256,698.00	-	883,098.00	0%	186,373.00	(696,725.00)	
30-30-92	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Transfer	Transfer from Cap Proj Park	142,300.00	300,000.00	88,060.00	-	439,050.00	0%	731,750.00	292,700.00	1/2 of parks impact fees
30-30-99	Debt Service Fund	Debt Service Fund - Transfers	Revenue	Revenue	Other Sources-Bond Proceeds	-	2,886,000.00	-	-	-	0%	-	-	
30-33-30	Debt Service Fund	Debt Service Fund - OTHER REVENI	Revenue	Revenue	Debt Service Fund Surplus	-	-	-	-	-	0%	-	-	
			Revenue Total									948,748.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
30-40-50	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2006 Building Bond Principal		-	-	-	-	-	0%	-	-	
30-40-51	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2006 Building Bond Interest		-	-	-	-	-	0%	-	-	
30-40-52	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2007 Park Bond Principal		-	-	-	-	-	0%	-	-	
30-40-53	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2007 Park Bond Interest		-	-	-	-	-	0%	-	-	
30-40-54	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2015 Bond Principal (2006 Ref)		356,000.00	364,000.00	-	-	-	0%	-	-	
30-40-55	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2015 Bond Interest (2006 Ref)		84,474.16	79,472.55	-	-	-	0%	-	-	
30-40-56	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2016 Bond Principal (2007 Ref)		293,000.00	435,000.00	445,000.00	449,000.00	449,000.00	100%	452,000.00	3,000.00	Per bond payment schedule
30-40-57	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2016 Bond Interest (2007 Ref)		100,863.32	93,035.05	84,651.05	40,011.74	75,100.00	53%	65,406.00	(9,694.00)	Per bond payment schedule
30-40-58	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2020 Bond Principal (Ref)		-	-	805,000.00	814,000.00	808,000.00	101%	411,000.00	(397,000.00)	Reduction due to PI portion paid in FY22
30-40-59	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	2020 Bond Interest (Ref)		-	-	32,262.46	15,921.46	47,100.00	34%	20,342.00	(26,758.00)	Per bond payment schedule
30-40-90	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	Bond Financing Costs		-	28,584.00	-	-	-	0%	-	-	
30-40-99	Debt Service Fund	Debt Service Fund - Debt Service & Expenditure	Operations	Other Uses-Refunding of Debt		-	2,857,416.00	-	-	-	0%	-	-	
		Expenditure Total										948,748.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
40-30-90	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Transfer	Transfer from General Fund	358,055.00	400,000.00	(400,000.00)	-	167,000.00	0%	-	(167,000.00)	
40-30-91	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Transfer	Transfer from Other Funds	-	-	-	-	-	0%	-	-	
40-34-71	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Revenue	Park Impact Fees	251,978.00	372,885.50	675,988.00	844,370.00	878,100.00	96%	1,463,500.00	585,400.00	@ $5,854 ea.
40-34-72	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Revenue	Service Fees	-	-	-	-	-	0%	-	-	
40-34-75	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Revenue	Miscellaneous Fees	-	-	70,000.00	-	-	0%	135,000.00	135,000.00	Park Tax Revenue - new account (23-31-30)
40-34-76	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Revenue	Sale of Property	-	1,535,494.00	400,000.00	-	-	0%	-	-	
40-36-10	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Revenue	Interest Income	32,702.74	57,164.28	17,369.60	4,593.45	15,000.00	31%	14,000.00	(1,000.00)	FY22 YTD $10K as of 2/2022
40-36-15	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Revenue	Grants	-	-	-	-	-	0%	-	-	
40-36-18	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Revenue	Park Donations Spring Creek	-	-	-	-	-	0%	-	-	
40-36-19	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Revenue	Park Donations Beacon Hills	-	-	-	-	-	0%	-	-	
40-36-20	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Revenue	Park Donations Highland Glen	-	-	-	2,000.00	-	0%	-	-	
40-36-21	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Revenue	Bond Proceeds	-	-	-	-	-	0%	-	-	
40-39-90	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	2,786,250.00	2,786,250.00	Prior years' savings to fund park construction
			Revenue Total									4,398,750.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
40-40-29	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Operations	Reserve for Beacon Hills	-	-	-	-	-	0%	-	-	
40-40-31	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Operations	Professional & Tech. Services	-	-	-	-	-	0%	-	-	
40-40-50	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Operations	2007 Sales & Franchise Bond Pm	-	-	-	-	-	0%	-	-	
40-40-68	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Operations	Town Center Park/Fence	-	-	-	-	-	0%	-	-	
40-40-69	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Operations	Canterbury Park	-	-	-	-	-	0%	-	-	
40-40-70	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Hillside Land Purchase	-	-	-	-	-	0%	-	-	
40-40-71	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Major Park Constr/Repair	-	-	-	-	-	0%	-	-	
40-40-72	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	4800 W Soccer Fields/Park Road	-	-	-	-	-	0%	-	-	
40-40-73	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Spring Creek Park Construction	-	70,652.35	42,587.56	19,586.55	-	0%	-	-	
40-40-74	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Asset and Land Purchase	-	-	-	-	-	0%	-	-	
40-40-75	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Operations	Park Equipment	-	-	-	-	-	0%	-	-	23 garbage cans in parks; prior Council approval
40-40-76	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Trails	-	-	-	3,650.25	167,000.00	2%	167,000.00	-	
40-40-77	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Highland Hills Open Space	-	-	-	-	-	0%	-	-	
40-40-78	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Mountain Ridge Park	59,657.48	3,075.71	54,307.50	21,084.00	2,500,000.00	1%	3,500,000.00	1,000,000.00	$2MM playground, $1.5MM site
40-40-79	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Cemetery Capital Project	-	-	-	-	-	0%	-	-	
40-40-80	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Highland Glen Park Imp	-	-	-	-	-	0%	-	-	
40-40-81	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Highland Wter Bldg & El Park	-	-	-	-	-	0%	-	-	
40-40-82	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Beacon Hills Park	-	-	-	-	-	0%	-	-	
40-40-83	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Beacon Hills Trail	-	-	-	-	-	0%	-	-	
40-40-84	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	View Point Hillside Replanting	-	-	-	-	-	0%	-	-	
40-40-85	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Capital	Interest Expense Bonds	-	-	-	-	-	0%	-	-	
40-40-86	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Operations	Bond Trust Fees	2,100.00	2,100.00	2,100.00	-	2,100.00	0%	-	(2,100.00)	Per bond payment schedule
40-40-90	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Transfer	Transfer to Capital Imp. Fund	-	-	-	-	-	0%	-	-	
40-90-00	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
40-90-10	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Transfer	Transfer to Debt Service Fund	142,300.00	300,000.00	88,060.00	-	439,050.00	0%	731,750.00	292,700.00	1/2 of parks impact fees
40-90-20	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Transfer	Transfer to Utility Fund	-	-	-	-	-	0%	-	-	
40-90-91	CAPITAL IMPROVEMENT F	CAPITAL IMPROVEMENT FUND-PA	Expenditure	Transfer	Transfer to Open Space Fund	-	-	-	-	-	0%	-	-	
			Expenditure Total									4,398,750.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
41-30-90	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - T	Revenue	Transfer	Transfer from General Fund	500,000.00	600,000.00	438,000.00	-	438,000.00	0%	425,412	(12,588.02)	B&C transfer
41-30-91	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - T	Revenue	Transfer	Transfer from Storm Water Fund	-	-	-	-	-	0%	-	-	
41-30-92	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - T	Revenue	Transfer	Transfer from Culinary Water	-	-	-	-	-	0%	-	-	
41-33-56	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	Class C" Road Fund Allotment"	-	-	-	-	-	0%	-	-	
41-33-58	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	Sidewalk Grant	-	-	-	-	-	0%	-	-	
41-33-59	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	Knight Ave Reimbursement	-	-	-	-	-	0%	-	-	
41-33-60	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - II	Revenue	Revenue	MAG Grant Corrdor Preservation	-	-	-	526,597.00	-	0%	-	-	
41-34-72	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - F	Revenue	Revenue	Road Impact Fees	164,691.00	224,245.17	276,240.42	81,730.60	80,700.00	101%	134,500.00	53,800.00	@ $538 ea. (Transportation Impact fee for SFR)
41-34-74	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - F	Revenue	Revenue	Miscellaneous Revenue from Dev	-	-	-	-	-	0%	-	-	
41-34-76	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - F	Revenue	Revenue	Rental Income	-	-	-	-	-	0%	-	-	
41-36-10	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - C	Revenue	Revenue	Interest Income	30,876.41	30,594.11	8,000.35	1,807.76	10,000.00	18%	5,000.00	(5,000.00)	FY22 YTD $3K as of 2/2022
41-36-12	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - C	Revenue	Revenue	Curb & Gutter Install	-	-	-	-	-	0%	-	-	
41-39-90	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - P	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	49,088.00	49,088.00	
			Revenue Total									613,999.98		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
41-40-31	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Engineering 6000 West Project	-	-	-	-	-	0%	-	-	
41-40-32	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Engineering	-	-	-	-	-	0%	-	-	
41-40-60	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Murdock Canal	-	-	-	-	-	0%	-	-	
41-40-61	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	East/West Corridor	-	-	2,500.00	932.50	-	0%	-	-	
41-40-62	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Highland Blvd Repairs & Over	-	-	-	-	-	0%	-	-	
41-40-63	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Corridor Preservation Land Pur	-	-	-	-	-	0%	-	-	
41-40-64	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Murdock Connector	-	-	-	-	-	0%	-	-	
41-40-65	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Loss/Sale 4800 West Homes	-	-	-	-	-	0%	-	-	
41-40-70	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Capital Road Projects	587.81	-	-	743,044.95	-	0%	-	-	
41-40-71	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Major Road Maintenance	363,213.13	694,559.30	35,342.84	527,635.86	600,000.00	88%	600,000.00	-	
41-40-72	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Operations	Retainage on Prior Projects	-	-	-	-	-	0%	-	-	
41-40-73	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	UDOT/4800 West	-	-	-	-	-	0%	-	-	
41-40-74	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Southwest Subdivision Improv	-	-	-	-	-	0%	-	-	
41-40-75	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	SR74 Road Project	-	-	-	-	-	0%	-	-	
41-40-76	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	4800 West MAG 2018	(114,704.48)	-	-	-	-	0%	-	-	
41-40-77	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	10250 N Reconstruction	-	-	-	-	-	0%	-	-	
41-40-78	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Town Center Roads	-	-	-	-	-	0%	-	-	
41-40-79	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	6800 West (Matching)	-	170,055.31	145,684.47	154,662.57	-	0%	-	-	
41-40-80	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	5600 West Project	-	-	-	-	-	0%	-	-	
41-40-81	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Capital Outlay-Equipment	-	-	-	-	-	0%	-	-	
41-40-82	CAP IMP FUND ROAD PRO	CAP IMP FUND ROAD PROJECTS - R	Expenditure	Capital	Knight Avenue Rebuild	-	-	-	-	-	0%	-	-	
		Expenditure Total										600,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
42-30-90	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from General Fund	307,000.00	274,000.00	-	-	-	0%	-	-	
42-30-91	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from Sewer Fund	-	-	-	-	-	0%	-	-	
42-30-92	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from PI Fund	-	-	-	-	-	0%	-	-	
42-30-93	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from Cap Proj Park	-	-	-	-	-	0%	-	-	
42-30-94	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Transfe	Revenue	Transfer	Transfer from Other Funds	-	300,000.00	-	-	-	0%	-	-	
42-36-10	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Fees &	Revenue	Revenue	Interest Income	4,777.20	6,581.68	3,481.77	1,106.92	2,000.00	55%	3,000.00	1,000.00	FY22 YTD $2.5K as of 2/2022
42-36-12	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Fees &	Revenue	Revenue	PSD Impact Fee	63,380.14	75,883.12	152,264.21	109,812.02	114,104.00	96%	61,250.00	(52,854.00)	@ $245 ea. (PSD impact fee for residential SFR)
42-39-40	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Other R	Revenue	Revenue	Miscellaneous Income	-	-	-	-	-	0%	-	-	
42-39-90	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Other R	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	-	-	
			Revenue Total									64,250.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
42-40-66	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Salt Storage Bldg.	14,827.73	188,805.41	-	-	-	0%	-	-	
42-40-67	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	New Parks Maintenance Bldg.	30,611.36	42,242.68	(358.80)	2,650.00	300,000.00	1%	-	(300,000.00)	
42-40-68	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	New City Hall	-	-	-	-	-	0%	-	-	
42-40-69	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	Old City Hall Remodel	-	-	-	-	-	0%	-	-	
42-40-70	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	Fire Station	-	-	-	-	-	0%	-	-	
42-40-71	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Miscellaneous Costs	-	-	-	-	-	0%	-	-	
42-40-72	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Capital	Police & Court Building	-	-	-	-	-	0%	-	-	
42-40-75	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Interest Expense Bonds	-	-	-	-	-	0%	-	-	
42-40-86	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - Building	Expenditure	Operations	Bond Fees	2,100.00	3,025.27	1,500.00	-	2,100.00	0%	2,100.00	-	No change
42-90-00	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - TRANSF	Expenditure	Transfer	Transfer To Debt Service	36,250.00	60,000.00	22,314.00	-	57,052.00	0%	30,625.00	(26,427.00)	1/2 of PS impact fees
42-90-01	CAP IMP FUND BUILDING	CAP IMP FUND BUILDING - TRANSF	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
			Expenditure Total									32,725.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
43-30-80	NW Annexation Cap Projec	NW Annexation Cap Project - Trans	Revenue	Transfer	Transfer from Capital Project	-	-	-	-	-	0%	-	-	
43-30-90	NW Annexation Cap Projec	NW Annexation Cap Project - Trans	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
43-36-10	NW Annexation Cap Projec	NW Annexation Cap Project - Inter	Revenue	Revenue	Interest Income	2,824.06	2,173.41	526.35	118.88	500.00	24%	-	(500.00)	Fund balance to be transferred/suspended
43-39-10	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fee Water	-	-	-	-	-	0%	-	-	
43-39-20	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fee-Press Irr	-	-	-	-	-	0%	-	-	
43-39-30	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fee- Sewer	-	-	-	-	-	0%	-	-	
43-39-40	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Impact Fees-Road	-	-	-	-	-	0%	-	-	
43-39-50	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Storm Sewer	-	-	-	-	-	0%	-	-	
43-39-51	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	Well Water Surcharge	-	-	-	-	-	0%	-	-	
43-39-90	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	-	-	
43-39-91	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW PI Ivory	-	-	-	-	-	0%	-	-	
43-39-92	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Road	-	-	-	-	-	0%	-	-	
43-39-93	NW Annexation Cap Projec	NW Annexation Cap Project - Impa	Revenue	Revenue	NW Road Ivory	-	-	-	-	-	0%	-	-	
			Revenue Total									-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
43-40-70	NW Annexation Cap Proje	NW Annexation Cap Project - Expe	Expenditure	Operations	Impact Fee Study	-	-	-	-	-	0%	-	-	
43-90-90	NW Annexation Cap Proje	NW Annexation Cap Project - TRAN	Expenditure	Transfer	Transfer to Capital Imp Fund	-	-	-	-	-	0%	-	-	
			Expenditure Total									-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
44-30-80	Town Center Exaction fee	Transfers - Town Center Exaction fe	Revenue	Transfer	Transfer from Capital Project	-	-	-	-	-	0%	-	-	
44-30-90	Town Center Exaction fee	Transfers - Town Center Exaction fe	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
44-36-10	Town Center Exaction fee	Interest & Exaction Fee - Town Cen	Revenue	Revenue	Interest Income	11,846.35	8,926.66	1,183.18	375.01	10,000.00	4%	1,000.00	(9,000.00)	FY22 YTD $700 as of 2/2022
44-36-13	Town Center Exaction fee	Interest & Exaction Fee - Town Cen	Revenue	Revenue	Town Center Exaction	-	0.26	162,948.00	-	50,000.00	0%	-	(50,000.00)	Former use, will be retired
44-39-90	Town Center Exaction fee	PY Carryover - Town Center Exactic	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	-	0%	-	-	
			Revenue Total									1,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
44-40-70	Town Center Exaction fee	Expenditures-Town Center - Town	Expenditure	Operations	Exaction Fee Reimbursed to Dev	-	-	-	62,141.10	-	0%	-	-	
44-90-90	Town Center Exaction fee	TRANSFERS - Town Center Exactior	Expenditure	Transfer	Transfer to Capital Imp Fund	-	300,000.00	-	-	-	0%	-	-	
			Expenditure Total									-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
52-30-90	SEWER FUND	SEWER FUND - Transfers	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
52-37-10	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Sewer Services	2,050,578.97	2,084,674.64	2,113,756.27	1,269,377.62	2,138,324.00	59%	2,160,000.00	21,676.00	1% increase, consistent w/ FY19-21 & FY22 budget
52-37-20	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Impact Fees	145,629.65	211,178.70	304,864.91	302,413.99	150,000.00	202%	400,000.00	250,000.00	@ $1,600 (average of fees $1155, $2108)
52-37-30	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Penalties	-	-	-	-	-	0%	-	-	
52-37-50	SEWER FUND	SEWER FUND - Service & Impact Fe	Revenue	Revenue	Sewer Finance	166.92	28.75	(72.58)	-	100.00	0%	-	(100.00)	
52-38-10	SEWER FUND	SEWER FUND - Interest & Other Inc	Revenue	Revenue	Interest Earnings	101,925.64	86,330.34	20,080.92	4,752.66	30,000.00	16%	12,000.00	(18,000.00)	Revenue down to $1.5K/mo; balance declining
52-38-11	SEWER FUND	SEWER FUND - Interest & Other Inc	Revenue	Revenue	Developer Contributions	442,065.00	314,567.00	-	-	-	0%	-	-	
52-38-80	SEWER FUND	SEWER FUND - Interest & Other Inc	Revenue	Revenue	Miscellaneous	-	-	-	-	-	0%	-	-	
52-38-90	SEWER FUND	SEWER FUND - Interest & Other Inc	Revenue	Revenue	Miscellaneous	-	-	-	-	-	0%	-	-	
52-38-95	SEWER FUND	SEWER FUND - Interest & Other Inc	Revenue	Revenue	PY Carryover	-	-	-	-	953,894.00	0%	2,726,077.00	1,772,183.00	Prior years' savings to fund capital projects
52-39-50	SEWER FUND	SEWER FUND - Developer Contribu	Revenue	Revenue	Developer Contributions	-	-	-	-	-	0%	-	-	
			Revenue Total									5,298,077.00		

						2018-19	2019-20	2020-21	2021-22	2021-22	2021-22	2022-23	FY23 Budget	
						Prior year 3	Prior year 2	Prior year	Current YTD	Current Year	Current FY Actual (YTD)	Future Year	Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
52-40-11	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Personnel	Salaries/Wages	133,250.92	142,420.90	147,236.58	91,931.83	181,415.00	51%	203,773.33	22,358.33	Includes COLA & merit increases
52-40-12	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Personnel	Overtime	4,602.46	5,109.11	5,931.49	3,780.65	5,000.00	76%	6,000.00	1,000.00	Trending toward FY 2021 final
52-40-13	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Personnel	Employee Benefits	64,466.94	77,069.79	77,140.50	46,188.07	98,017.00	47%	99,622.78	1,605.78	Includes estimated 10% increase benefits rates
52-40-17	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Radio Maintenance & Tower Rent	113.65	78.76	85.92	42.96	100.00	43%	100.00	-	
52-40-18	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Mobile Telephones	3,021.49	2,763.05	3,375.80	1,450.42	3,000.00	48%	3,000.00	-	
52-40-19	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	PW Building Utilities	1,679.09	1,399.41	1,448.47	832.25	2,500.00	33%	2,500.00	-	
52-40-20	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Insurance Expense	11,244.79	11,920.75	13,079.41	14,433.00	16,058.00	90%	13,360.00	(2,698.00)	
52-40-21	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Professional Org. Memberships	-	-	(45.16)	-	-	0%	-	-	
52-40-22	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Public Notices	-	-	-	-	-	0%	-	-	
52-40-23	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Continuing Education	1,263.98	323.00	92.00	67.00	2,500.00	3%	2,500.00	-	
52-40-24	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Office Supplies/IT	1,565.48	1,582.35	18.00	37.50	1,500.00	3%	1,500.00	-	
52-40-25	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Equip-Repair & Maintenance	1,596.84	1,500.00	-	204.43	1,500.00	14%	1,500.00	-	
52-40-26	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Depreciation Expense	374,590.74	396,132.39	434,504.67	-	400,000.00	0%	401,553.00	1,553.00	
52-40-27	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Power for Lift Stations	12,924.55	15,413.89	13,875.61	5,842.65	15,000.00	39%	15,000.00	-	
52-40-28	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Fuel and Oil	3,613.15	3,266.89	3,138.02	2,060.62	4,000.00	52%	4,500.00	500.00	Rounded up - increase in fuel cost is anticpated
52-40-29	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Uniforms & Safety Wear	1,102.96	1,839.06	1,627.94	736.08	1,500.00	49%	2,000.00	500.00	Addition of APW & Floater - Costs shared
52-40-30	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Equipment Supplies	2,312.90	12.43	90.44	-	-	0%	-	-	
52-40-32	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Engineering/Prof Services	24,476.10	10,608.85	23,660.21	3,235.00	25,000.00	13%	25,000.00	-	$5,000 GIS software & services
52-40-33	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Lift Stations Maint. & Repairs	7,565.16	6,979.41	18,711.32	736.86	12,000.00	6%	59,811.00	47,811.00	See Rate Study Projects
52-40-34	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	PW Shop Tools & Supplies	1,659.20	2,101.25	2,249.16	46.20	2,000.00	2%	2,000.00	-	
52-40-35	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Blue Stakes Expense	86.68	-	-	-	300.00	0%	300.00	-	
52-40-36	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Utility Billing	7,940.59	7,491.27	7,981.86	4,838.73	10,000.00	48%	10,000.00	-	No change
52-40-37	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Credit card fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	No change
52-40-40	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Inspections	-	-	-	-	-	0%	-	-	
52-40-41	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	System Repairs	14,601.35	5,505.67	1,225.73	-	17,500.00	0%	19,305.00	1,805.00	See Rate Study Projects
52-40-42	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	TSSD Collection & Disposal Fee	1,258,047.09	1,100,448.49	1,012,987.74	449,964.94	1,200,000.00	37%	1,150,000.00	(50,000.00)	Infiltration projects have been sucessful
52-40-43	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	American Fork Sewer Fees	29,158.20	29,158.20	29,158.20	14,589.10	30,000.00	49%	15,000.00	(15,000.00)	Stop paying AF by Jan; run to new lift station
52-40-50	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Scada Upgrade	-	-	-	-	1,000.00	0%	13,000.00	12,000.00	Need to upgrade SCADA computer and software
52-40-59	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Capital	Capital Equipment Purchases	-	-	-	-	16,667.00	0%	-	(16,667.00)	
52-40-70	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Capitay Outlay-Lift Station Ph	-	-	-	-	-	0%	-	-	
52-40-71	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	10400 N Project (Imp Fee)	-	-	-	-	-	0%	-	-	
52-40-72	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Dry Creek Sewer Line/Lift St	-	-	-	-	-	0%	-	-	
52-40-73	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Capital	Capital Expenses/Projects	80,513.00	118,462.69	1,465,290.25	430,290.01	2,353,894.00	18%	3,129,368.00	775,474.00	Pheasant Hollow, Dry Creek, Country Club
52-40-74	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Capital	Capital Outlay-Equipment	-	0.20	-	-	-	0%	-	-	
52-40-75	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Interest Expense	-	-	-	-	-	0%	-	-	
52-40-76	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Bad Debt Expense	8.52	(6.44)	59.29	-	-	0%	-	-	
52-40-78	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Murdock Canal Piping Utilities	-	322.43	-	-	-	0%	-	-	
52-40-80	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Indirect Overhead	50,401.92	59,230.32	81,451.00	-	103,167.00	0%	108,276.25	5,109.25	
52-40-85	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Operations	Internal Service IT Expense	-	1,130.00	1,110.00	-	1,150.00	0%	1,930.00	780.00	Increase from Microsoft & IT equipment costs
52-40-90	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Transfer	Transfer to Capital Imp Fund	-	-	-	-	-	0%	-	-	
52-40-91	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Transfer	Transfer to Storm Water Fund	-	-	-	-	-	0%	-	-	
52-40-92	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Transfer	Transfer to Pressurized Irr	-	-	-	-	-	0%	-	-	
52-40-99	SEWER FUND	SEWER FUND - EXPENDITURES-SEV	Expenditure	Personnel	GASB 68 Benefits Expense	1,761.00	128.00	-	-	2,000.00	0%	2,000.00	-	No change

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
			Expenditure Total									5,298,077.37		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
53-30-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ⁻	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
53-30-91	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ⁻	Revenue	Transfer	Transfer From NW Capital	-	-	-	-	-	0%	-	-	
53-30-92	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ⁻	Revenue	Transfer	Transfer from Sewer Fund	-	-	-	-	-	0%	-	-	
53-37-05	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ⁻	Revenue	Transfer	Transfer from Other Funds	-	-	-	-	-	0%	-	-	
53-37-10	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ⁻	Revenue	Revenue	Service Charges	2,201,774.14	2,201,392.86	2,113,558.32	1,267,034.05	2,204,819.00	57%	2,345,000.00	140,181.00	As per 2021 utility rate study projection
53-37-11	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ⁻	Revenue	Revenue	Special Service Charges	394,365.05	91,772.95	40,600.00	112,500.00	-	0%	-	-	
53-37-20	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ⁻	Revenue	Revenue	Impact Fees	182,993.02	242,483.38	401,014.63	308,830.52	150,000.00	206%	500,000.00	350,000.00	@ $2,000 ea. (average PI impact fee FY22)
53-37-30	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ⁻	Revenue	Revenue	Penalties	-	-	-	-	-	0%	-	-	
53-37-31	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - ⁻	Revenue	Revenue	PI Water Meters	23,874.50	21,264.00	45,562.08	27,815.04	21,000.00	132%	46,500.00	25,500.00	@ $200 ea. (discounted from $372 for Ridgeview)
53-38-10	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	Interest Earnings	77,255.15	77,764.44	22,394.80	5,627.02	30,000.00	19%	15,000.00	(15,000.00)	FY22 YTD revenue down to $1,350 per month
53-38-11	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	Developer Contributions	358,996.00	229,798.00	-	-	-	0%	-	-	
53-38-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	Water Share-Grant Revenue	-	-	-	-	-	0%	-	-	
53-38-95	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Revenue	Revenue	PY Carryover	-	-	-	-	383,144.00	0%	2,911,051.00	2,527,907.00	Prior years' savings to fund capital projects
53-39-50	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - (	Revenue	Revenue	Developer Contributions	-	-	-	-	-	0%	-	-	
53-39-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - (	Revenue	Revenue	Gravel Contract Revenue	-	-	-	-	-	0%	-	-	
53-39-95	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - (	Revenue	Revenue	Other Non-Operating Revenue	48.15	-	-	-	-	0%	-	-	
			Revenue Total									5,817,551.00		

						2018-19 Prior year 3	2019-20 Prior year 2	2020-21 Prior year	2021-22 Current YTD	2021-22 Current Year	2021-22 Current FY Actual (YTD)	2022-23 Future Year	FY23 Budget Less FY22 Budget	
Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	Actual2	Actual3	Actual4	Actual5	Budget	% of Budget	FY22-23 Requested Budget	Difference	Notes Consolidated
53-40-11	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Salaries/Wages	142,485.03	160,910.94	163,083.21	96,247.41	193,746.00	50%	206,987.41	13,241.41	Includes COLA & merit increases
53-40-12	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Overtime	6,381.03	7,012.47	7,316.13	2,442.87	7,000.00	35%	7,000.00	-	
53-40-13	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Employee Benefits	62,786.80	84,078.28	87,306.46	42,965.83	105,813.00	41%	100,247.46	(5,565.54)	Includes estimated 10% increase benefits rates
53-40-14	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	Seasonal Employees	-	2,041.38	7,376.14	1,479.25	5,000.00	30%	6,000.00	1,000.00	Seasonal wage increases due to inflation
53-40-15	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
53-40-16	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Security System Maintenance	-	-	-	-	-	0%	-	-	
53-40-17	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Radio Maintenance & Tower Rent	20.00	-	-	-	-	0%	24,100.00	24,100.00	New PI Meter Tower expenses
53-40-18	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Mobile Telephones	2,076.99	3,476.38	2,731.94	1,258.48	2,500.00	50%	2,750.00	250.00	Prior years have all run over
53-40-19	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	PW Building Utilities	1,477.38	1,497.62	1,290.01	743.60	2,000.00	37%	2,000.00	-	
53-40-20	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Insurance Expense	20,197.71	17,823.55	19,411.88	19,428.97	22,279.00	87%	19,788.00	(2,491.00)	
53-40-21	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Professional Org. Memberships	760.00	808.00	887.84	-	1,000.00	0%	1,000.00	-	
53-40-22	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Uniforms & Safety Wear	195.98	500.90	304.53	36.52	600.00	6%	1,000.00	400.00	Addition of APW & Floater - Costs shared
53-40-23	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Continuing Education	618.90	880.00	259.00	1,260.00	1,000.00	126%	1,000.00	-	
53-40-24	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Office Supplies/IT	796.36	1,380.81	71.61	37.50	600.00	6%	600.00	-	
53-40-25	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Equip-Repairs & Maintenance	-	-	-	54.33	-	0%	-	-	
53-40-26	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Depreciation Expense	421,789.50	443,883.53	488,607.14	-	450,000.00	0%	451,169.00	1,169.00	
53-40-27	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Power For Lift Stations	141,590.17	181,899.08	200,707.15	173,797.86	240,000.00	72%	240,000.00	-	
53-40-28	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Fuel & Oil	2,065.46	2,339.62	1,961.29	2,491.05	4,200.00	59%	4,500.00	300.00	Rounded up - increase in fuel cost is anticpated
53-40-29	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Equipment Supplies	831.03	1,250.00	-	2.15	1,000.00	0%	1,000.00	-	
53-40-30	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	PI Meter Purchases	23,573.50	25,318.33	48,633.21	60,046.16	80,000.00	75%	80,000.00	-	
53-40-31	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Professional & Tech. Services	18,467.20	29,706.01	38,301.12	14,754.51	25,000.00	59%	25,000.00	-	$5,000 GIS software & services
53-40-32	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Engineering Expenses	2,500.00	-	4,190.25	-	-	0%	-	-	
53-40-33	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	PI Master Plan	9,317.87	1,520.36	-	-	-	0%	-	-	
53-40-35	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Blue Stakes Expenses	990.84	1,098.93	1,099.21	685.38	1,000.00	69%	1,100.00	100.00	Prior years have all run over
53-40-36	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Utility Billing	7,940.60	7,600.33	7,981.82	4,838.73	10,246.00	47%	10,246.00	-	
53-40-37	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	P. W Shop Tools & Supplies	500.40	1,565.65	763.63	299.36	1,500.00	20%	1,500.00	-	
53-40-38	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Pump Station & Booster Repairs	1,734.58	9,083.34	3,651.93	43,486.46	83,000.00	52%	40,000.00	(43,000.00)	FY22 was high, but past budgets lacked funding
53-40-40	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	SCADA Maintenance	684.35	1,750.03	279.50	950.00	1,200.00	79%	13,200.00	12,000.00	Need to upgrade SCADA computer and software
53-40-41	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	System Repairs	2,434.96	9,858.52	16,458.05	14,504.55	20,000.00	73%	20,000.00	-	
53-40-43	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	System Connection Costs	-	-	-	-	-	0%	-	-	
53-40-45	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	
53-40-52	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Scada Upgrade	-	-	-	-	-	0%	-	-	
53-40-59	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Capital	Capital Equipment Purchases	-	1.20	-	-	16,667.00	0%	-	(16,667.00)	
53-40-60	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Capital	Capital Expenses/Projects	-	0.91	451,265.67	191,955.16	1,440,944.00	13%	3,753,500.00	2,312,556.00	PI Meters, 6000 W & Murdock Pump Stations
53-40-71	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Bond Principal Payment	-	-	-	-	-	0%	-	-	
53-40-72	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Bond Disclosure Etc. Fees	2,500.00	1,500.27	-	-	-	0%	-	-	
53-40-73	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Water Share Purchases	-	-	-	-	-	0%	-	-	
53-40-74	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Water Share Assessments	366,329.65	309,721.93	466,493.47	303,649.28	395,000.00	77%	502,000.00	107,000.00	Assessments up in FY 2023; includes PG increase
53-40-75	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Interest Expense Bonds	56,445.93	20,154.76	-	-	-	0%	-	-	
53-40-76	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Bad Debt Expense	190.47	11.55	29.05	-	-	0%	-	-	
53-40-77	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Interest Expense Saved Shares	34,600.00	28,414.00	-	-	60,000.00	0%	60,000.00	-	

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
53-40-78	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Murdock Canal Piping Utilities	-	-	-	-	-	0%	-	-	
53-40-79	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Loss On Disposition of Assets	-	-	-	-	-	0%	-	-	
53-40-80	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Indirect Overhead	51,237.24	57,563.28	77,056.00	-	97,374.00	0%	116,124.94	18,750.94	
53-40-81	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Equipment Lease & Maintenance	3,250.00	3,250.00	8,627.50	6,391.17	3,500.00	183%	6,200.00	2,700.00	The FY2022 does not match the new backhoe lease.
53-40-85	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Operations	Internal Service IT Expense	-	1,180.00	1,160.00	-	1,240.00	0%	2,360.00	1,120.00	Increase from Microsoft & IT equipment costs
53-40-90	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Transfer	Transfer Out Oth Non Operating	-	108,000.00	535,713.00	-	525,000.00	0%	108,000.00	(417,000.00)	Transfer to GF for PI
53-40-99	PRESSURIZED IRRIGATION	PRESSURIZED IRRIGATION FUND - I	Expenditure	Personnel	GASB 68 Benefits Expense	4,564.00	136.00	-	-	4,000.00	0%	4,000.00	-	No change
			Expenditure Total									5,817,550.82		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-30-90	STORM SEWER FUND	STORM SEWER FUND - Transfers	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
54-30-91	STORM SEWER FUND	STORM SEWER FUND - Transfers	Revenue	Transfer	Transfer From Sewer Fund	-	-	-	-	-	0%	-	-	
54-32-10	STORM SEWER FUND	STORM SEWER FUND - LICENSES A	Revenue	Revenue	Permits	-	-	-	-	-	0%	-	-	
54-37-40	STORM SEWER FUND	STORM SEWER FUND - Collection, I	Revenue	Revenue	Storm Sewer Collection Fees	473,174.37	491,260.71	491,213.38	292,810.72	493,000.00	59%	573,000.00	80,000.00	As per 2021 utility rate study projection
54-37-60	STORM SEWER FUND	STORM SEWER FUND - Collection, I	Revenue	Revenue	Storm Sewer NW Impact Fees	-	-	-	-	-	0%	-	-	
54-37-70	STORM SEWER FUND	STORM SEWER FUND - Collection, I	Revenue	Revenue	Permit Fee New Construction	51,750.00	71,250.00	114,000.00	118,750.00	30,000.00	396%	125,000.00	95,000.00	@ $500 ea. (discounted for Ridgeview projects)
54-38-10	STORM SEWER FUND	STORM SEWER FUND - Interest & C	Revenue	Revenue	Interest Earnings	32,477.50	26,199.06	6,483.12	1,603.87	20,000.00	8%	5,000.00	(15,000.00)	FY22 YTD $3K as of 2/2022
54-38-11	STORM SEWER FUND	STORM SEWER FUND - Interest & C	Revenue	Revenue	Developer Contributions	623,984.00	342,161.00	-	-	-	0%	-	-	
54-38-90	STORM SEWER FUND	STORM SEWER FUND - Interest & C	Revenue	Revenue	Miscellaneous	14,295.00	10,754.26	123,182.74	-	-	0%	-	-	
54-38-95	STORM SEWER FUND	STORM SEWER FUND - Interest & C	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	1,000.00	0%	396,667.00	395,667.00	Savings to fund system repairs, debris basin recon
54-39-50	STORM SEWER FUND	STORM SEWER FUND - Developer (	Revenue	Revenue	Developer Contributions	-	-	-	-	-	0%	-	-	
			Revenue Total									1,099,667.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-40-11	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Salaries/Wages	98,478.80	109,813.58	119,004.76	78,741.70	142,019.00	55%	174,533.65	32,514.65	Includes COLA & merit increases
54-40-12	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Overtime	2,087.46	1,212.27	318.75	-	1,400.00	0%	1,400.00	-	
54-40-13	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Employee Benefits	42,628.28	53,995.53	52,329.22	33,693.16	76,118.00	44%	78,675.54	2,557.54	Includes estimated 10% increase benefits rates
54-40-15	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	Seasonal Employees	1,323.50	38.50	-	-	10,000.00	0%	10,000.00	-	
54-40-16	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
54-40-17	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Radio Maintenance & Tower Rent	20.00	-	-	-	-	0%	-	-	
54-40-18	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Mobile Telephones	415.25	377.58	643.45	455.01	700.00	65%	700.00	-	
54-40-19	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	PW Building Utilities	1,477.38	1,222.27	1,218.75	743.61	2,500.00	30%	2,500.00	-	
54-40-20	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Continuing Education	165.97	-	-	-	600.00	0%	600.00	-	No change
54-40-21	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Computer Programs & Software	-	-	(45.16)	-	-	0%	-	-	
54-40-22	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Uniforms & Safety Wear	-	-	-	-	200.00	0%	200.00	-	No change
54-40-23	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Professional Org. Memberships	-	-	-	-	-	0%	-	-	
54-40-24	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Office Supplies/IT	171.52	328.36	48.87	37.50	500.00	8%	500.00	-	
54-40-25	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	System Reconstruction	5,320.00	(0.50)	72,475.36	-	220,000.00	0%	50,000.00	(170,000.00)	
54-40-26	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Depreciation Expense	152,491.06	187,594.52	203,787.23	-	200,000.00	0%	188,140.00	(11,860.00)	
54-40-27	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Street Sweeping	16,463.12	23,765.98	24,949.85	14,120.02	20,000.00	71%	20,000.00	-	
54-40-29	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Equipment Supplies	499.62	-	783.03	179.33	500.00	36%	500.00	-	
54-40-30	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Cell Phone	-	-	132.44	196.00	-	0%	-	-	
54-40-31	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Fuel and Oil Expense	-	-	-	419.28	1,000.00	42%	1,500.00	500.00	Rounded up - increase in fuel cost is anticpated
54-40-32	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Professional Services	12,079.79	4,022.90	20,390.21	14,298.75	15,000.00	95%	17,500.00	2,500.00	$2,500 GIS Software & Services
54-40-33	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	School Education Programs	-	-	-	-	-	0%	-	-	
54-40-34	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Contractor Education Programs	-	-	-	-	-	0%	-	-	
54-40-35	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Public Information	-	-	-	-	-	0%	-	-	
54-40-36	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Utility Billing	7,940.58	7,441.30	7,981.87	4,838.72	10,008.00	48%	10,008.00	-	
54-40-37	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Utah County Coalition	2,101.00	2,101.00	2,101.00	2,044.00	2,500.00	82%	2,500.00	-	
54-40-38	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	PW Shop Tools & Supplies	1,399.04	239.90	1,399.45	25.34	1,200.00	2%	1,200.00	-	
54-40-39	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Insurance Expense	3,143.87	2,647.54	2,690.71	2,002.00	2,960.00	68%	2,139.00	(821.00)	
54-40-40	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Debris Basin Annual Maintenanc	(3,512.80)	-	4,000.00	-	5,000.00	0%	175,000.00	170,000.00	Reconstruct outlet structure of debris basin
54-40-41	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	System Repairs & Maintenance	303.00	6,245.15	899.76	5,787.31	110,000.00	5%	245,200.00	135,200.00	Includes rate study projects
54-40-42	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Maintenance & Repairs:Vehicles	101.63	1,000.00	-	-	1,000.00	0%	1,000.00	-	
54-40-43	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Sweeper Truck:Brooms & Parts	-	-	-	-	-	0%	-	-	
54-40-44	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	VAC Truck: Maint. & Repair	-	875.13	-	-	3,000.00	0%	3,000.00	-	
54-40-45	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	VAC Truck: Fuel & Oil	-	-	-	-	500.00	0%	1,000.00	500.00	Rounded up - increase in fuel cost is anticpated
54-40-46	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Accena Group	58,350.00	74,980.00	84,365.00	40,175.00	75,000.00	54%	85,000.00	10,000.00	Offset by developer fee revenue
54-40-47	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	No change
54-40-50	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Storm Sewer Construction	-	-	-	-	-	0%	-	-	
54-40-51	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	6150 W Storm Drain Pipe	-	-	-	-	-	0%	-	-	
54-40-52	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Beacon Hills Sports Park	-	-	-	-	-	0%	-	-	
54-40-53	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Highland Sub Pl #1 Det Basin	-	-	-	-	-	0%	-	-	
54-40-59	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Capital	Capital Equipment Purchase	-	0.20	-	-	16,667.00	0%	-	(16,667.00)	
54-40-60	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Salt Bin Storage	-	-	-	-	-	0%	-	-	
54-40-74	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Capital	Capital Expenses/Projects	-	-	-	141.00	-	0%	-	-	
54-40-76	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Interest Expense	-	-	-	-	-	0%	-	-	
54-40-77	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Bad Debt Expense	25.68	2.24	31.23	-	-	0%	-	-	
54-40-80	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Indirect Overhead	12,196.56	13,421.76	10,985.00	-	15,021.00	0%	20,282.35	5,261.35	

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
54-40-81	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	NCRS Viewpoint Flood Control	-	18,510.47	158,824.34	-	-	0%	-	-	
54-40-85	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Operations	Internal Service IT Expense	-	1,040.00	920.00	-	810.00	0%	1,210.00	400.00	Increase from Microsoft & IT equipment costs
54-40-90	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Transfer	Transfer to Debris Basin Fund	-	-	-	-	-	0%	-	-	
54-40-91	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Transfer	Transfer to Capital Proj Build	-	-	-	-	-	0%	-	-	
54-40-99	STORM SEWER FUND	STORM SEWER FUND - EXPENDITU	Expenditure	Personnel	GASB 68 Benefits Expense	(637.00)	95.00	-	-	200.00	0%	200.00	-	No change
54-90-92	STORM SEWER FUND	STORM SEWER FUND - Transfers	Expenditure	Transfer	Transfer to Capital Proj Road	-	-	-	-	-	0%	-	-	
			Expenditure Total									1,099,666.54		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
55-30-90	CULINARY WATER FUND	CULINARY WATER FUND - Transfer	Revenue	Transfer	Transfer from General Fund	-	-	-	-	-	0%	-	-	
55-30-91	CULINARY WATER FUND	CULINARY WATER FUND - Transfer	Revenue	Transfer	Transfer from NW Capital Fund	-	-	-	-	-	0%	-	-	
55-37-10	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Service Charges	831,571.50	845,934.48	870,664.85	675,596.00	850,397.00	79%	875,000.00	24,603.00	Prior years' increases $15-25K annually
55-37-20	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Connection Fees	33,581.00	50,080.00	46,395.00	-	90,450.00	0%	-	(90,450.00)	Revenue redirected to 55-37-31 for Meter Fees
55-37-21	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Impact Fees	-	-	27,738.00	74,772.00	-	0%	150,750.00	150,750.00	@ $602 ea.
55-37-30	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Penalties	80.00	-	80.00	320.00	-	0%	-	-	
55-37-31	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Meter Fees	-	536.00	34,629.00	86,094.75	-	0%	134,000.00	134,000.00	@ 536 ea.; includes previously posted to 55-37-20
55-37-32	CULINARY WATER FUND	CULINARY WATER FUND - Service &	Revenue	Revenue	Acct Set-up/Close	5,825.00	6,825.00	8,110.00	4,370.00	5,000.00	89%	5,000.00	-	No change
55-38-10	CULINARY WATER FUND	CULINARY WATER FUND - Interest,	Revenue	Revenue	Interest Earnings	71,830.80	55,165.41	10,782.48	2,190.11	20,000.00	11%	7,000.00	(13,000.00)	FY22 YTD $4K as of 2/2022
55-38-11	CULINARY WATER FUND	CULINARY WATER FUND - Interest,	Revenue	Revenue	Developer Contributions	528,764.00	438,144.00	-	-	-	0%	-	-	
55-38-51	CULINARY WATER FUND	CULINARY WATER FUND - Interest,	Revenue	Revenue	Contribution Highland Water Co	-	-	-	-	-	0%	-	-	
55-38-90	CULINARY WATER FUND	CULINARY WATER FUND - Interest,	Revenue	Revenue	Water Share-Grant revenue	-	-	-	-	-	0%	-	-	
55-38-95	CULINARY WATER FUND	CULINARY WATER FUND - Interest,	Revenue	Revenue	PY Carryover	-	-	-	-	3,200.00	0%	110,930.00	107,730.00	Savings to fund capital projects & meter purchases
55-39-05	CULINARY WATER FUND	CULINARY WATER FUND - Other Re	Revenue	Revenue	Tranfer from Other funds	-	-	-	-	-	0%	-	-	
55-39-50	CULINARY WATER FUND	CULINARY WATER FUND - Other Re	Revenue	Revenue	Municipal Contributions	-	-	-	-	-	0%	-	-	
55-39-90	CULINARY WATER FUND	CULINARY WATER FUND - Other Re	Revenue	Revenue	Sundry Revenues	50.00	40.00	-	-	-	0%	-	-	
			Revenue Total									1,282,680.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
55-40-11	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Personnel	Salaries/Wages	148,347.97	152,077.26	158,036.39	133,405.82	227,159.00	59%	238,722.61	11,563.61	Includes COLA & merit increases
55-40-12	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Personnel	Overtime	8,720.25	6,691.58	8,783.96	4,191.51	8,000.00	52%	8,000.00	-	No change
55-40-13	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Personnel	Employee Benefits	72,855.55	87,037.40	85,510.10	57,597.01	134,597.00	43%	111,665.09	(22,931.91)	Includes estimated 10% increase benefits rates
55-40-14	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Personnel	Seasonal Employees	-	2,041.37	5,870.15	1,479.25	5,000.00	30%	6,000.00	1,000.00	Seasonal wage increases due to inflation
55-40-15	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Technical Manuals & Code Books	-	-	-	-	-	0%	-	-	
55-40-17	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Radio Maint. & Tower Rental	299.57	341.39	390.50	87.20	300.00	29%	400.00	100.00	Prior years have all run over
55-40-18	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Mobile Telephones	-	-	36.96	-	-	0%	-	-	
55-40-19	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	PW Building Utilities	1,477.39	1,190.25	1,253.53	743.60	2,000.00	37%	2,000.00	-	
55-40-20	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Security System Maintenance	-	134.86	-	-	-	0%	-	-	
55-40-21	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Professional Org. & Training	825.00	848.00	921.81	134.00	1,000.00	13%	1,500.00	500.00	Now the water division has three employees
55-40-22	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Uniforms & Safety Wear	611.10	514.92	597.25	306.02	800.00	38%	800.00	-	APW and Floater are split from all divisions
55-40-23	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Continuing Education	2,869.92	383.00	3,052.04	950.00	2,500.00	38%	2,500.00	-	
55-40-24	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Office Supplies/IT	348.36	392.31	18.00	99.23	500.00	20%	500.00	-	
55-40-25	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Equip.-Repairs & Maintenance	-	-	-	-	-	0%	-	-	
55-40-26	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Depreciation Expense	338,875.26	367,463.53	434,711.03	-	375,000.00	0%	401,758.00	26,758.00	
55-40-27	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Power For Wells & Lift Station	149,806.98	148,150.26	159,772.76	63,862.17	170,000.00	38%	170,000.00	-	
55-40-28	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Fuel Expense Vehicles	6,707.21	6,726.16	6,092.06	5,754.95	9,200.00	63%	9,500.00	300.00	Rounded up - increase in fuel cost is anticpated
55-40-29	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Mobile Phones	2,248.29	3,063.75	2,784.82	2,283.61	3,300.00	69%	3,300.00	-	
55-40-30	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Water Testing & Notification	11,420.00	22,498.50	10,856.51	6,526.00	13,000.00	50%	13,000.00	-	
55-40-31	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Engineering & Professional Ser	34,472.97	21,209.05	53,585.89	10,925.00	40,000.00	27%	40,000.00	-	$5,000 GIS software & services
55-40-32	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	5,178.00	44%	5,178.00	-	No change
55-40-33	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Insurance Expense	7,958.43	11,688.83	12,344.18	9,965.00	13,579.00	73%	10,760.00	(2,819.00)	
55-40-34	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Equipment Supplies	3,384.63	3,483.10	2,010.08	2,351.07	3,500.00	67%	3,500.00	-	
55-40-35	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Blue Stakes Expenses	870.89	1,266.22	1,643.82	578.59	1,200.00	48%	1,200.00	-	
55-40-36	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Utility Billing	7,940.59	7,441.36	7,981.86	7,038.73	10,008.00	70%	10,008.00	-	No change
55-40-37	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	PW Shop Tools & Supplies	802.48	1,860.00	3,317.66	1,200.81	1,800.00	67%	1,800.00	-	
55-40-38	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Pump Station & Booster Repairs	6,450.86	10,180.70	2,830.11	2,179.23	5,000.00	44%	5,000.00	-	
55-40-39	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	SCADA Maintenance	2,280.75	890.00	1,330.00	3,956.86	2,200.00	180%	2,200.00	-	
55-40-41	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	System Repairs	86,938.67	81,559.11	60,490.87	22,112.99	80,000.00	28%	80,000.00	-	
55-40-50	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Capital	Capital Expenses Projects	-	(0.04)	682,199.40	197,475.46	1,650,000.00	12%	-	(1,650,000.00)	
55-40-51	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Capital	Capital Outlay Equipment	-	0.20	-	-	56,667.00	0%	-	(56,667.00)	
55-40-52	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	SCADA Upgrade	-	-	-	-	-	0%	-	-	
55-40-55	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Water Meter Purchases	36,935.83	56,792.12	77,286.26	27,844.26	55,000.00	51%	90,000.00	35,000.00	Ridgeview - offset by fee revenue from builders
55-40-73	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Water Share Purchases	-	-	-	-	-	0%	-	-	
55-40-74	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Water Share Assessments	2,032.00	-	1,016.00	141.00	1,600.00	9%	1,600.00	-	
55-40-75	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Interest Expense	-	-	-	-	-	0%	-	-	
55-40-76	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Bad Debt Expense	48.53	12.90	41.82	-	-	0%	-	-	
55-40-77	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Pressure Reducing Valves	-	-	-	-	-	0%	-	-	
55-40-78	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Capital	Capital Outlay	-	-	-	-	-	0%	-	-	
55-40-79	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Cross Conn. Control Upgrades	1,270.48	3,714.72	9,900.24	-	5,000.00	0%	5,000.00	-	
55-40-80	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Indirect Overhead	28,379.28	30,583.20	26,073.00	-	31,984.00	0%	47,018.63	15,034.63	
55-40-81	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Well Rebuilds	40,940.00	0.05	-	-	-	0%	-	-	
55-40-82	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Water Tank Demolition	-	-	-	-	-	0%	-	-	

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
55-40-83	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Water Line 4800 West	-	-	-	-	-	0%	-	-	
55-40-84	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Murdock Canal Piping Utilities	-	-	-	-	-	0%	-	-	
55-40-85	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Equipment Rental & Maintenance	3,250.00	3,250.00	8,627.50	6,391.18	3,500.00	183%	6,200.00	2,700.00	Adjusted to match new backhoe lease
55-40-86	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Operations	Internal Service IT Expense	-	1,180.00	1,160.00	-	1,460.00	0%	2,370.00	910.00	Increase from Microsoft & IT equipment costs
55-40-90	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Transfer	Transfer to Capital Projects	-	-	-	-	-	0%	-	-	
55-40-99	CULINARY WATER FUND	CULINARY WATER FUND - EXPEND	Expenditure	Personnel	GASB 68 Benefits Expense	1,094.00	131.00	-	-	1,200.00	0%	1,200.00	-	No change
			Expenditure Total									1,282,680.33		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
56-30-90	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - Transf	Revenue	Transfer	Transfer from Gen. Fund	-	-	-	-	-	0%	-	-	
56-37-10	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - Fees	Revenue	Revenue	Utility Transportation Fee	1,028,090.61	1,046,334.83	1,051,321.57	628,576.52	1,085,822.00	58%	1,089,000.00	3,178.00	No change; monthly revenue (FY22) = $90K
56-38-10	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - Intere	Revenue	Revenue	Interest Earnings	27,143.76	21,381.23	5,515.72	1,458.37	5,000.00	29%	4,000.00	(1,000.00)	FY22 YTD $2.5K as of 2/2022
			Revenue Total									1,093,000.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
56-40-11	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Personnel	Salaries/Wages	24,592.21	36,563.19	52,450.10	28,638.66	49,533.00	58%	54,867.39	5,334.39	Includes COLA & merit increases
56-40-13	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Personnel	Employee Benefits	11,529.51	16,217.23	19,877.98	10,498.94	25,013.00	42%	23,059.61	(1,953.39)	Includes estimated 10% increase benefits rates
56-40-36	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Utility Billing	7,940.61	7,489.26	7,981.81	4,730.93	10,002.00	47%	10,002.00	-	No change
56-40-45	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Credit Card Fees	3,362.92	3,768.21	4,226.21	2,263.38	3,500.00	65%	3,500.00	-	No change
56-40-70	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Road Fee Projects	1,218,504.95	166,087.98	1,178,817.33	947,308.27	1,000,000.00	95%	1,000,000.00	-	
56-40-76	UTILITY TRANSPORTATION	UTILITY TRANSPORTATION - EXPEN	Expenditure	Operations	Bad Debt Expense	(16.66)	(4.32)	18.50	-	-	0%	-	-	
			Expenditure Total									1,091,429.01		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
57-37-10	INTERNAL SERVICE IT FUN	INTERNAL SERVICE IT FUND - Interr	Revenue	Revenue	Internal Service Charges	-	20,000.00	22,637.73	-	32,000.00	0%	48,750.00	16,750.00	Increase from Microsoft & IT equipment costs
			Revenue Total									48,750.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
57-40-25	INTERNAL SERVICE IT FUN	INTERNAL SERVICE IT FUND - EXPE	Expenditure	Operations	Internal Service Expenses	-	5,144.05	38,690.30	22,324.10	32,000.00	70%	48,750.00	16,750.00	Increase from Microsoft & IT equipment costs
		Expenditure Total										48,750.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
91-30-10	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Revenue	Revenue	Disposition Fixed Assets	-	-	-	-	-	0%	-	-	
			Revenue Total									-		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
91-40-20	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Gen. FA Depr. Expense	-	3,556.77	25,887.48	-	-	0%	25,405.00	25,405.00	
91-40-21	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Cemetery FA Depr. Expense	-	1,184.56	2,681.90	-	-	0%	2,476.00	2,476.00	
91-40-22	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Parks FA Depr. Expense	-	3,724.37	18,389.94	-	-	0%	17,500.00	17,500.00	
91-40-23	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Pub. Service FA Depr. Expense	-	-	-	-	-	0%	-	-	
91-40-24	GENERAL FIXED ASSETS	GENERAL FIXED ASSETS	Expenditure	Operations	Street FA Depr. Expense	-	786.69	75,992.45	-	-	0%	70,941.00	70,941.00	
			Expenditure Total									116,322.00		

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #4

DATE: May 3, 2022

TO: Honorable Mayor and Members of the City Council,
Acting as Highland Open Space Special Service District Board

FROM: Tyler Bahr, Finance Director

SUBJECT: **PUBLIC HEARING:** FY2022-2023 Open Space Tentative Budget

TYPE: **LEGISLATIVE** – The Council will be acting as the Open Space Service District Board as outlined in UCA 17B-1-607. Adoption of a budget for the special service district is a legislative action.

PURPOSE:

The City Council, acting as Highland Open Space Special Service District Board, will consider the FY2023 tentative budget for the Highland Open Space Special Service District. The Board will take appropriate action.

BACKGROUND:

The Highland Open Space Special Service District was created in September 2000, establishing the City Council as the governing board of the District. Staff has recently determined that the City Council, acting as the Board, must consider the budget for the Open Space Special Service District separately from the rest of the City's budget. A tentative budget must be approved no later than the first regularly scheduled Council meeting in May ahead of adopting the final budget no later than June 22. Approval of the tentative budget does not preclude the Board from making changes to the final budget.

The Open Space budget is included in the full City budget for reference and the following highlights are worth noting:

- Revenue for open space totaling $577K is generated primarily from two sources:
  - Open space fees estimated at $295K
  - Transfer from the General Fund at $270K

- Expenses
  - Personnel
    - Salary increases are budgeted at 6%
    - Seasonal wages are again budgeted at $140,000, along with an increase of $20,000 to $100,000 in the General Fund seasonal wages to address recruitment and retention needs
    - Benefit cost increases are budgeted at 10%, pending renewal bids
    - Overall, salaries and benefits are decreasing compared to FY2022 as the prior year included a temporary position to train a replacement for the sprinkler technician who retired

- Fertilizer and weed killer increasing by $30,000 due to rising chemical costs
- Other expenses have been held generally consistent with prior years to allow for personnel increases
- Playground – playground replacement at Mitchell Hollow Park is included in a list of items for Council/Board consideration at an estimated cost of $150,000; funding would be from sale of open space property

FISCAL IMPACT:

The proposed tentative budget makes full use of anticipated ongoing revenue increases, as well as a transfer from the General Fund.

RECOMMENDATION:

Staff recommends the Board hold a public hearing, approve the FY2022-2023 tentative budget, and set the time and place of a public hearing to consider its adoption in accordance with State code.

PROPOSED MOTION:

I move that the Board approve the FY2022-2023 tentative budget for the Highland Open Space Special Service District and schedule a public hearing on Tuesday, June 21, 2022 at 7:00pm in Highland City Council Chambers to consider its adoption.

ATTACHMENTS:

1. FY2022-2023 Tentative Budget
2. Resolution No. 2000-13

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-30-90	Highland Open Space SSD	Highland Open Space SSD - Tranfer	Revenue	Transfer	Transfer from Cap Project Fund	-	-	-	-	-	0%	-	-	
20-30-91	Highland Open Space SSD	Highland Open Space SSD - Tranfer	Revenue	Transfer	Transfer from General Fund	100,000.00	150,000.00	170,000.00	-	467,313.00	0%	270,473.00	(196,840.00)	Net expenses beyond revenue in Open Space
20-32-01	Highland Open Space SSD	Highland Open Space SSD - Fees	Revenue	Revenue	Open Space Fee	287,857.10	291,917.93	294,282.34	173,182.34	291,600.00	59%	295,200.00	3,600.00	Monthly revenue $24,600
20-34-10	Highland Open Space SSD	Highland Open Space SSD - Propert	Revenue	Revenue	Sale of Property	118,114.05	49,265.68	25,613.13	193,230.42	-	0%	10,000.00	10,000.00	
20-36-10	Highland Open Space SSD	Highland Open Space SSD - OTHER	Revenue	Revenue	Interest Earnings	13,862.80	8,579.45	2,229.99	644.15	8,500.00	8%	1,500.00	(7,000.00)	FY22 YTD $1K as of 2/2022
20-39-90	Highland Open Space SSD	Highland Open Space SSD - PY Carr	Revenue	Revenue	PY Carryover Budgeted	-	-	-	-	7,500.00	0%	-	(7,500.00)	
			Revenue Total									577,173.00		

Account Number	Fund	Division	Account Type	Account Sub-type	Account Title	2018-19 Prior year 3 Actual2	2019-20 Prior year 2 Actual3	2020-21 Prior year Actual4	2021-22 Current YTD Actual5	2021-22 Current Year Budget	2021-22 Current FY Actual (YTD) % of Budget	2022-23 Future Year FY22-23 Requested Budget	FY23 Budget Less FY22 Budget Difference	Notes Consolidated
20-40-80	Highland Open Space SSD	Highland Open Space SSD - Indirect	Expenditure	Operations	Indirect Overhead	-	-	-	-	-	0%	-	-	
20-43-11	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Salaries/Wages	90,477.34	97,295.87	87,816.11	64,719.11	132,039.00	49%	95,775.65	(36,263.35)	Includes COLA & merit increases
20-43-12	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Overtime	3,267.35	2,522.57	530.64	568.44	3,500.00	16%	3,500.00	-	
20-43-13	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Employee Benefits	55,594.47	55,683.01	59,724.02	39,338.88	79,152.00	50%	48,841.71	(30,310.29)	Includes estimated 10% increase benefits rates
20-43-14	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Personnel	Seasonal Employees	101,067.77	134,473.13	135,920.20	61,890.22	140,000.00	44%	140,000.00	-	Includes returning part-time EEs & seasonals
20-43-15	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Radio Maintenance & Tower Rent	-	-	-	-	-	0%	-	-	
20-43-16	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Mobile Telephones	-	-	-	-	-	0%	-	-	
20-43-17	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Public Works Bldg Utilities	1,807.35	2,027.75	1,565.31	743.55	2,500.00	30%	2,500.00	-	
20-43-18	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	PW Shop Tools & Supplies	2,090.09	310.91	1,289.75	699.01	2,000.00	35%	2,000.00	-	
20-43-19	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Flowers, Mulch, & Tree Replace	1,863.75	-	-	(603.50)	153,500.00	0%	-	(153,500.00)	
20-43-20	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Beacon Hills Blvd os Maint	-	-	-	-	-	0%	-	-	
20-43-21	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Fertilizer & Weed Killer	49,692.53	69,377.04	34,524.50	19,915.39	60,000.00	33%	90,000.00	30,000.00	Chemical costs have increased 30% ~ 70%, Fert 10%
20-43-22	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Trail Maintenance	-	130,458.75	41,626.48	-	65,000.00	0%	65,000.00	-	
20-43-23	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Power to Clocks & Lights	6,148.36	7,581.16	6,937.62	3,723.48	6,500.00	57%	7,000.00	500.00	Prior years have all run over
20-43-24	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Uniforms & Safety Wear	1,998.48	2,003.76	2,000.00	-	2,500.00	0%	2,500.00	-	
20-43-25	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Office Supplies	-	143.71	-	37.50	-	0%	-	-	
20-43-26	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Playground Maintenance & Rep.	2,899.61	17,118.70	5,037.49	4,427.00	15,000.00	30%	15,000.00	-	
20-43-31	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Professional & Tech Services	-	-	-	8,557.32	7,500.00	114%	7,500.00	-	Expenses related to sale of property
20-43-36	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Utility Billing	7,940.62	7,502.34	8,517.21	4,838.68	8,000.00	60%	8,500.00	500.00	Prior years have all run over
20-43-45	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Credit Card Fees	3,362.97	3,768.14	4,226.14	2,263.29	3,500.00	65%	4,000.00	500.00	Prior years have all run over
20-43-61	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Fuel & Oil	15,142.42	11,504.96	13,090.21	12,199.55	16,000.00	76%	16,500.00	500.00	Rounded up - increase in fuel cost is anticpated
20-43-62	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Property Maintenance	-	-	10,740.56	(60,000.00)	-	0%	-	-	
20-43-63	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Repair and Maintenance	14,255.70	14,421.63	15,708.32	6,218.57	15,000.00	41%	15,000.00	-	
20-43-64	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Sprinkler Repair	9,819.06	10,565.53	11,862.90	4,452.11	10,000.00	45%	10,000.00	-	
20-43-65	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	View Point Hillside Trees	-	-	-	-	-	0%	-	-	
20-43-73	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Equipment Replacement	-	10,000.00	25,000.00	-	25,000.00	0%	25,000.00	-	
20-43-74	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Capital	Capital Outlay	-	119,651.00	2,066.00	-	-	0%	-	-	
20-43-75	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Internal Service IT Expense	-	660.00	660.00	-	740.00	0%	720.00	(20.00)	Reallocation of computer inventory
20-43-80	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Indirect Overhead	8,991.72	11,239.92	8,119.00	-	12,795.00	0%	16,129.68	3,334.68	
20-43-81	Highland Open Space SSD	Highland Open Space SSD - EXPENI	Expenditure	Operations	Insurance Expense	1,470.06	1,290.23	1,707.57	1,607.00	1,878.00	86%	1,706.00	(172.00)	
20-90-90	Highland Open Space SSD	Highland Open Space SSD - Transfe	Expenditure	Transfer	Transfer to General Fund	-	-	-	-	-	0%	-	-	
20-90-91	Highland Open Space SSD	Highland Open Space SSD - Transfe	Expenditure	Transfer	Transfer to Other Funds	-	-	-	-	-	0%	-	-	
Expenditure Total												577,173.04		

RESOLUTION NO. 2000-13

A RESOLUTION OF THE GOVERNING BODY OF HIGHLAND CITY ESTABLISHING A SPECIAL SERVICE DISTRICT TO PROVIDE RECREATION SERVICES TO CERTAIN AREAS OF HIGHLAND CITY

WHEREAS, the Highland City Council has the authority under Utah Code section 17A-2-1301 to establish a special service district; and

WHEREAS, the Highland City Council received a petition from property owners to establish a district for recreation purposes; and

WHEREAS, the Highland City Council has previously passed and published a resolution indicating its intentions to establish the district; and

WHEREAS, the Highland City Council has held a public hearing to consider the establishment of the district; and

WHEREAS, the Highland City Council did not receive any protests to the establishment of the district.

NOW THEREFORE BE IT RESOLVED as follows:

1. A Special Service District is hereby established pursuant to Utah Code 17A-2-1301 et seq. to be known as the Highland City Open Space Special Service District which shall be a separate body politic and corporate and quasi-municipal public corporation distinct from Highland City.

2. The District shall be subject to the Special District budget and audit procedures as provided by Utah Code section 17A-1-401 and 501 et seq and shall comply with all other applicable provisions of Utah law including the Utah Open and Public Meetings Act.

3. The purpose of the District is to provide recreation service including the operation and maintenance of parks, open space and trails within the service area of the district.

4. The initial service area of the District shall be as established in Exhibit A to this resolution,

which area may be increased from time to time by the addition of additional areas within Highland City pursuant to the provisions of Utah Code 17A-2-1327.

5. The initial governing authority of the district shall be the City Council of Highland City.

6. The services provided by the District shall be paid for by fees and charges collected from the property owners within the District. The initial fees and charges are hereby established as set forth in Exhibit B to this resolution. These fees and charges maybe changed from time to time by resolution of the Highland City Council acting in its capacity as the governing board of the Special Service District.

7. The District shall contract with the City of Highland for the City to provide employees, billing services, equipment and supplies as needed by the District.

8. The City Council may, from time to time, adopt rules to assure proper collection and enforcement of all fees and charges imposed by the District.

9. The District shall have all rights privileges and powers granted by law including those specifically set forth in Utah Code sections 17A-2-1314 and 17A-2-1316.

This Resolution shall take effect immediately upon passage.

Dated this 5th day of September 2000.

Jess Adamson
Mayor

Attest:

HIGHLAND CITY CORPORATE SEAL STATE OF UTAH

Recorder

Exhibit A

Initial Service Area of the Highland City Open Space Special Service District

Wimbleton
Canterbury North and South
Windsor Park
Dry Creek Bench
High Valley Estates
Apple Lane

Exhibit B

Initial Fees and Charges Established for the Highland City Open Space Special Service District

Fees are $20 per resident

Memo

To: Barry Edwards

From: David Church

Subject: Special Service Districts

Date: August 1, 2000

You have asked me to summarize the procedures and powers of a special service district.

The city has been given the authority to create special service districts within part or all of the City. (Utah Code sections 17A-2-1301 et seq). A special service district is what is known as an independent district. It becomes distinct from the city and is a quasi-governmental entity. It can have its own employees. It can sue and be sued in its own name and will have the power of eminent domain. The purpose of the grant of authority to create a special service district is to allow a City to provide special services to all or part of a the city and to provide a mechanism for having those who receive the service pay for it.

A district may provide any of a statutory list of services including recreation. The areas within any district need not be contiguous.

The district is formed either in response to a petition of land owners requesting the service or on motion of the city governing body. After petition or on motion the City adopts a resolution of intent to create the district. The resolution must describe the boundaries of the proposed district and the services to be provided and designate a name for the district.

A notice of intent to create the district must be published by the city and a public hearing must be held. Any interested person may protest the creation of the district either before, at or within 15 days after the public hearing. The city may not form the district if more than 50% of the qualified voters within the proposed district or the owners of more than 50% of the assessed value of the property protest the district.

After the public hearing and the protest period has run the city may, by resolution, create the district if there was not sufficient protest to stop the district. The resolution creating the district should set the boundaries of the district, the services to be performed and may establish an administrative control board if the city wishes. If a board is created the members must be appointed in compliance with Utah Code 17A-1-303.

The city or the administrative control board may adopt a schedule of fees or charges for the services to be rendered. Fees and charges may be billed separately or with other city billings. The

city may adopt penalties and interest for delinquent payment. If the fee is for water, sewer, garbage, or fire protection services and it is not paid the delinquent fee can be certified to the county treasurer and collected with the property tax. Other service fees do not have this collection mechanism available. Fees must have some rationale basis to the service to be performed and must be equitable as to classes of the rate payers. Prior to establishing or increasing a fee the district must hold a public hearing. The notice requirements of the hearing are found in Utah Code 17A-1-448.

The district will have its own budget and is subject to the special service district budget act in Utah Code 17A-1-401 which is similar to the city uniform fiscal procedures act. The fiscal year for the district is the same as the cities. If the district has a budget of more than $50,000 it must submit both budget and audit reports to the state auditors office.

The service area can establish a tax levy and bond but only after a vote of the qualified electors within the district.

Adding additional services to the district or additional areas is accomplished in the same manner as the initial set up of the district. (Resolution, notice of intent, hearing and resolution of approval)

A district can be dissolved, a service discontinued or an area removed from a district on a vote of the city council if there are no outstanding bonds or indebtedness.

My recommendation is that the city council not appoint an administrative control board. They should act as the board. I also recommend that the district not have any employees if possible. The district can use city employees and reimburse the city for their work on district services.

I hope this memo answers your questions.

AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #5

DATE: May 3, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Nathan Crane, AICP
City Administrator/Community Development Director

SUBJECT: **DEVELOPMENT AGREEMENT:** Peter Christensen representing Alpine Livestock, LLC.

TYPE: **ADMINISTRATIVE:** The Council is acting in an administrative capacity per the Municipal Code.

PURPOSE:
The City Council will consider a Development Agreement with Peter Christensen regarding the development of approximately 6.6 acres located at 4670 West 11200 North. The Council will take appropriate action.

BACKGROUND:
On April 17, 2018, the City Council approved the Preliminary Plat for Stoney Brook Plat B. The approval was after much discussion regarding a connection to the south. This connection gives road and utility access to the Maddox (previously Fehr) and Christensen properties. The developer for Stoney Brook was required to stub the road to the south in order for Stoney Brook and any other properties that were accessed solely through the Stoney Brook road to have a second independent point of access, as the road Stoney Brook was building exceeded 600' (Development Code Section 5-8-105.4c). As part of that approval, the City Council approved a concept plan for the future development of the properties to the south of Stoney Brook that required the continuation of the stub street.

Recently, the owner of the property to the west of the Christensen's', the Maddox property, sought development approval. The proposed plat for the Maddox property prevented the Stoney Brook stub street from connecting through to 11200 N. The City and the Maddox applicant disputed the need for the road, and whether it was cause for a denial of the subdivision plat. On January 18th, 2022, the City Council moved to continue the item to get an advisory opinion from the Ombudsman's office.

On April 19, 2002, based on the opinion form the Ombudsman's office, the City Council approved the proposed plat.

Since construction of the stub street that was part of the previously adopted concept plan has been prevented due to the approval of the Maddox subdivision plat, Peter Christensen

has requested a Development Agreement for the future development of 6.6 acres located at 4670 West 11200 North in order to clarify the continued applicability of the concept plan and obligation to extend the Stoney Brook stub street. The Christensen property is designated as Low Density Residential on the General Plan Land Use Map and zoned R-1-40 Single Family Residential. The proposed development would include seven lots between 31,000 and 43,000 square feet. The develop would meet all requirements of the R-1-40 District.

The proposed agreement recognizes that the proposed development meets code and zoning requirements and clarifies that the City will no longer require that the Stoney Brook stub street be extended. The proposed agreement allows the Christensen's (or the future owner of the property) to present alternative plans for the development of their property, allows the City to require that the utilities in the Stoney Brook stub be extended by the Christensen's if necessary for their future development, and still requires that the Christensen's apply for City approval of any development of their property through the normal development review and approval process.

FISCAL IMPACT:
This action will not have any impact on this year's fiscal expenditures.

RECOMMENDATION:
Staff recommends that the City Council **APPROVE** the agreement and **AUTHORIZE** the Mayor to execute the necessary documents.

PROPOSED MOTION:
I move that the City Council **APPROVE** the development agreement with Peter Christensen and **AUTHORIZE** the Mayor to execute the contract documents.

ALTERNATIVE MOTION: *(if applicable)*
I move that the City Council **DENY** the development agreement. (The Council should draft appropriate findings).

ATTACHMENTS:
1. Proposed Agreement

After Recordation, Mail to:

Peter Christensen
Alpine Livestock, LLC
1582 Grove Drive
Alpine, UT 84004-1108

DEVELOPMENT AGREEMENT

This Development Agreement ("**Agreement**") is entered into between **HIGHLAND CITY**, a Utah political subdivision ("**City**") and **ALPINE LIVESTOCK, LLC**, a Utah limited liability company ("**Developer**"), (individually or collectively, "**Party**" or "**Parties**").

RECITALS

A. Developer owns certain property located within the City consisting of approximately 6.611 ("**Property**"), which property is more particularly described as:

Address: 4670 West 11200 North, Highland, Utah 84003

Parcel: 11:054:0592

Description: COMMENCING N 24.47 FT & E 486.46 FT FR SW COR. SEC. 30, T4S, R2E, SLB&M.; N 0 DEG 5' 20" E 684.94 FT; S 88 DEG 52' 1" E .15 FT; S 89 DEG 33' 59" E 351.57 FT; S 11 DEG 28' 2" E 119.86 FT; S 89 DEG 36' 27" W .1 FT; S 11 DEG 28' 43" E 576.88 FT; N 89 DEG 56' 17" W 491.31 FT TO BEGINNING

B. The Property is located within the City's R-1-40 zone.

C. Developer has submitted a concept plan for the future development of the Property, which plan is attached and incorporated herein by reference as Exhibit 1 ("**Plan**").

D. The Parties desire to clarify and settle Developer's obligations and rights regarding number, location, and sizing of lots for Developer's property, and Developer's obligations regarding road access and connectivity.

AGREEMENT

Now, therefore, in order to give effect to the recitals above, and for good and valuable consideration, the sufficiency and adequacy of which is hereby acknowledged, the Parties do agree and covenant as follows:

1. **Development Plan.** The Developer's Plan consists seven (7) lots, between 31,000 and 43,000 square feet, accessed by a future cul-de-sac and the existing 11200 North road, as shown in the attached Exhibit 1. The City agrees and acknowledges as follows:

a. The Plan complies with current zoning, density, lot size, road access, frontage, and other land use regulations and requirements for the City's R-1-40 zone.

b. Developer shall be entitled, upon execution and recordation of this Agreement, to develop the Property in substantial compliance with the Plan. Such development shall provide for no more than seven (7) lots of the approximate sizes and configuration, with the road access and connectivity, as shown in the Plan.

c. The rights granted herein shall be vested in Developer and Developer's successors-in-interest. Nothing herein shall prohibit Developer from developing the Property under an alternative or different plan, as may be permitted by applicable zoning and other land use regulations.

2. **Stoney Brook Stub.** The City shall not require Developer to extend or connect to the 4740 West stub street ("Stoney Brook Stub") located within the Stoney Brook Subdivision adjacent to the Property on the North. This shall not prohibit Developer from extending or connecting to the Stoney Brook Stub and any public utility lines and facilities located within or under the Stoney Brook Stub. This shall not prohibit the City from requiring Developer to extend or connect to such public utility lines and facilities, but not road improvements, located within or under the Stoney Brook Stub if such extensions and connections are lawful and necessary for the development of the Property.

3. **Compliance with Land Use Regulations.** Developer acknowledges that the execution of this Agreement, on its own, does not constitute preliminary or final plat approval, approval of building permits, or other land use approvals, and that any such approvals shall be granted only upon Developer's compliance with all applicable governing laws, ordinances, standards, and conditions of land use approval, subject to the rights granted and vested herein. This Agreement does not adjust or modify Developer's obligations to comply with all lawful conditions of approval, to follow the City's design and construction standards and specifications for all public improvements, and to pay all lawful building, impact, and other fees and charges. A copy of the City's R-1-40 zone is attached as Exhibit 2.

4. **Amendments.** This Agreement may not be altered, amended, modified, or otherwise changed in any respect except in a writing executed by all Parties.

5. **Counterparts.** This Agreement may be executed in counterparts, each of which will be deemed an original and together constitute the same contract.

6. **Authority to Execute.** The person executing this Agreement on behalf of each Party hereby represents that he or she has full authority to execute the Agreement and to bind each Party to the terms of this Agreement, and that all necessary actions for him or her to enter into this Agreement have heretofore been completed.

7. **Recordation.** The Parties agree that this Agreement shall be recorded against the Property and shall run with the land to benefit, obligate, and bind all future owners and interest-holders of and in the Property.

DATED this ____ day of _____, 2022.

On Behalf of HIGHLAND CITY

_____

Name: _____

Title: _____

STATE OF UTAH)
: ss.
COUNTY OF SALT LAKE)

On the _____ day of _____, 2022, personally appeared before me, _____, Mayor, the signer of the foregoing instrument, who duly acknowledged to me that he executed the same.

_____

NOTARY PUBLIC

DATED this 27 day of April, 2022.

On Behalf of Developer, ALPINE LIVESTOCK, LLC

Peter D Christensen

Name: PETER D CHRISTENSEN

Title: MEMBER MANAGER

STATE OF UTAH)
: ss.
COUNTY OF SALT LAKE)

On the 27 day of April, 2022, personally appeared before me, Peter D Christensen, Developer, the signer of the foregoing instrument, who duly acknowledged to me that he executed the same.

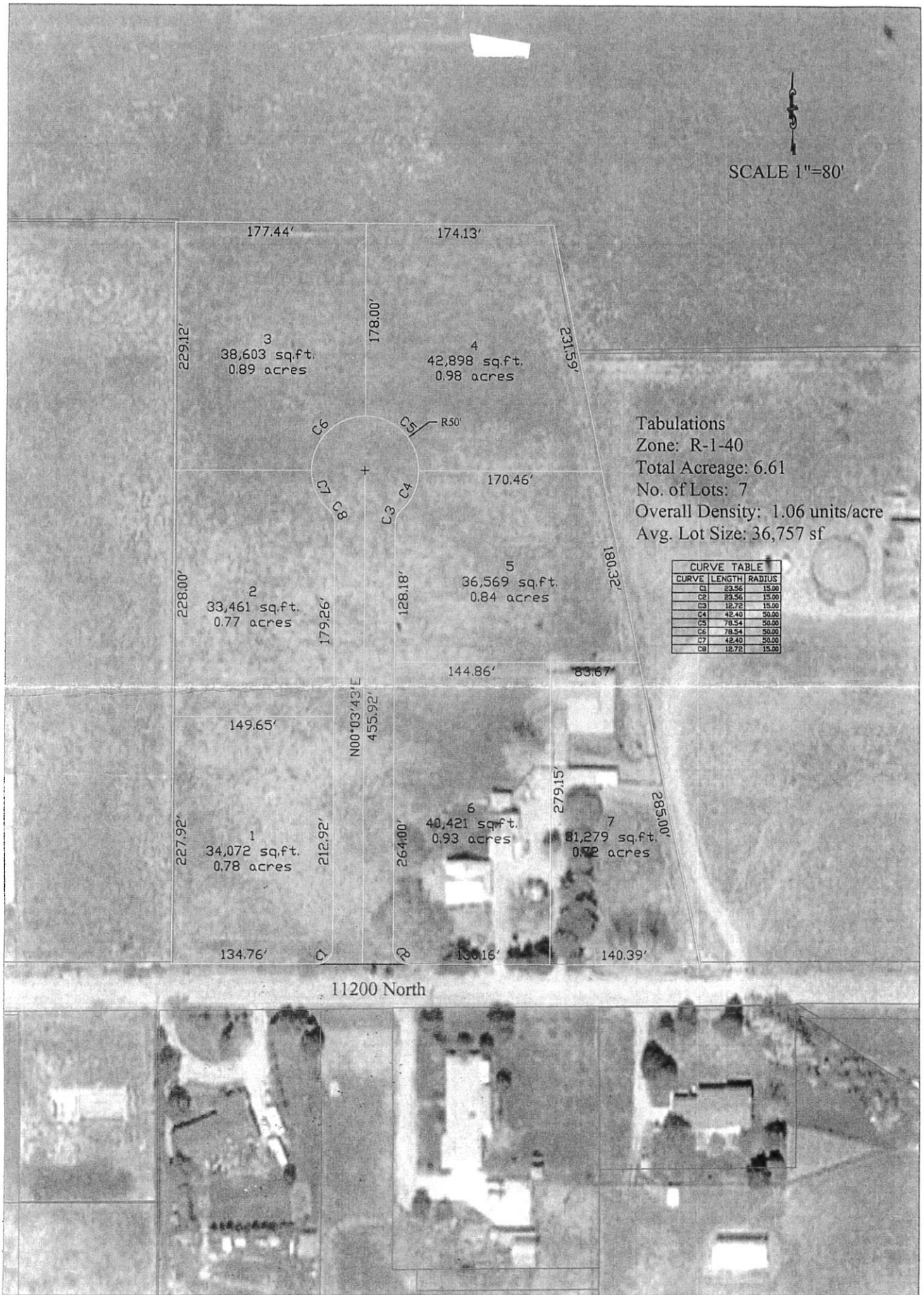
MICHAEL ROBERTSON
NOTARY PUBLIC • STATE OF UTAH
COMMISSION# 700610
COMM. EXP. 05-30-2022

_____

NOTARY PUBLIC

EXHIBIT 1

Concept Plan for Development of Property



Tabulations
Zone: R-1-40
Total Acreage: 6.61
No. of Lots: 7
Overall Density: 1.06 units/acre
Avg. Lot Size: 36,757 sf

CURVE TABLE		
CURVE	LENGTH	RADIUS
C1	23.56	15.00
C2	23.56	15.00
C3	12.72	15.00
C4	42.40	50.00
C5	78.54	50.00
C6	78.54	50.00
C7	42.40	50.00
C8	12.72	15.00

REVISION

NO.		BY	APPR.	DATE

CAD FILE: x:\Cadastral\2005 Projects\

SHANE L. SORENSEN, P.E.
593 WEST 480 NORTH
SPANISH FORK, UTAH 84660
PHONE/FAX: (801) 798-1209

PETE CHRISTENSEN DEVELOPMENT

LOCATION:
11200 NORTH
HIGHLAND, UTAH

PROJECT NUMBER:
2005-3

PLOT SCALE:	1" = 80'
DRAWN BY:	SLS
DESIGN BY:	SLS
CHECKED BY:	SLS
PLOT DATE:	3/5/03

EXHIBIT 2

AGENDA

NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #6

DATE: May 3, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Nathan Crane, AICP
City Administrator/Community Development Director

SUBJECT: **DISCUSSION:** Public/Private Partnership with USAC

TYPE: **ADMINISTRATIVE:** The Council is acting in an administrative capacity as outlined in the Municipal Code.

PURPOSE:

The City Council will review a proposed lease agreement with Utah Surf Athletic Club (USAC) for a Public/Private Partnership for the construction and use of the soccer fields at Mountain Ridge Park. This item is being presented for information and direction only.

BACKGROUND:

The Park Committee has been working with USAC regarding a lease agreement for the construction and use of the planned soccer fields at Mountain Ridge Park. The purpose of this item is to review the draft lease agreement.

General

- Length - 11 years with an option for 5-year renewals. The contract would be renegotiated after seven years.
- Termination – termination occurs if an agreement to renew/extend cannot be reached, Surf Soccer provides a one-year notice, or either party defaults on the agreement.

USAC Obligations

- Within two years build three competition level fields. Sprinklers and other improvements would meet city specifications.
- Maintain the fields.
- Provide a storage shed for maintenance equipment.
- Provide two portable toilets until permanent restrooms are completed.

City Obligations

- Within one year provide the rough grading of the site.
- Post signage stating that the fields are not to be used for scrimmage or pickup games and provide enforcement.
- Provide parking and utilities for the field. The fields will not be lighted.

Use of the Property

SURF use of the Property

March, April, May
M-Th 3:00pm – 9:00pm. (Priority usage)
Friday - None
Sat 7:00am – 2:00pm (Last Game Starts at 2:00)
Sunday Open

June, July, August
M-Th 7:00am – 1:00pm (2 fields)
M-Th 5:00pm-9:00pm (1 field)
1 Field Fri - Sat 8:00am-12:00pm
1 Field Fri-Sat - None
Sunday Open
(Field rest period of 3-4 weeks allowing fields to recover from use by Tenant-TBD each year)

September, October, November
M-Th 3:00pm – 9:00pm. (Priority usage)
Friday - None
Sat 7:00am – 2:00pm (Last Game Starts at 2:00)
Sunday Open

City Use of the Property:
Families, individuals, neighbors, friends who want to play games and activities such as, but not limited to: Kite flying, tag, picnics, games of "catch," frisbee, non-organized field games with family, friends, and neighbors (i.e. occasional pickup games of soccer, football, Lacrosse, etc.) and the Highland Fling. Other actives and uses may be approved with the express written consent of the Tenant.

Prohibited uses of Property by Public
Any and all "organized games or usages" which would include, but not be limited to, games, practices or scrimmages. Any usage that could damage the field or would provide "wear and tear" that is significant from the usage. Examples of "organized games or usages" would include, but not be limited to, (1) participants paid a fee to participate in the group or organization or (2) they are part of team with any type of similar attire or hear (uniforms, t-shirt, etc) (3) they have a designated or volunteer coach or trainer (4) they practice together as a team or group (5) they play games against other teams or participate in any organized leagues or scheduled events.

This list is not meant to be exhaustive but to provide some base examples of members of the public that would be prohibited from using the Property

ATTACHMENTS:

1. Draft Agreement

LEASE AGREEMENT

This Lease Agreement (hereinafter "Agreement") is entered into by and between Highland City Corporation, a Utah municipal corporation (hereinafter "Owner"), and Utah Surf Athletic Club, a Utah nonprofit corporation (hereinafter "Tenant"). This Agreement shall be binding and effective as of the date the last of the two parties signs the Agreement (hereinafter "Effective Date").

RECITALS WHEREAS, Owner owns a certain parcel of real property located in Highland, Utah, which is more particularly described as tax ID numbers: 12:007:0054 & 12:007:0053; and

WHEREAS, Owner desires to lease to Tenant and Tenant desires to lease the Property from Owner, for the construction, maintenance, and use of a private athletic club facility ("Facility"), subject to the terms and conditions contained in this Agreement; and

NOW THEREFORE, in consideration of the promises, covenants, and conditions herein contained, and in further consideration of the execution of this Agreement and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Owner and Tenant agree as follows:

AGREEMENT

1. Leasehold. (a) Owner hereby leases the Property to Tenant for the express purpose or purposes set forth in this Agreement, subject to the terms and conditions contained herein, and subject to any other interest of record as of the Effective Date with respect to the Property. The Tenant accepts said lease of the Property. (b) Any prior agreements between Owner and Tenant, with respect to the Tenant's lease of the Property, whether written or verbal, are hereby mutually rescinded.

2. Lease Term.

(a) The term of this Agreement shall be for a period of eleven (11) years from the date of the completion of the rough grade and implementation of pressurized irrigation utility access to the Property which shall be termed the "Initiation Date" of the agreement. (hereinafter, "Lease Term"). Unless sooner terminated as set forth in this Agreement, at the end of the Lease Term, this Agreement may be renewed for subsequent 5-year periods (hereinafter, "Subsequent Lease Term(s)") only if mutually agreed to by the parties. The parties will negotiate a possible subsequent term after the seventh year of the Agreement and before the eighth year commences.

(b) The Lease Term will terminate if or when: (i) The parties do not reach a mutual agreement for a Subsequent Lease Term as described in Section 2(a). 2 (ii) Tenant gives notice to Owner of its intent to terminate this Agreement at least twelve (12) months in advance by mailing a written notice to the last provided address of the Owner, or (iii) Either party defaults in the performance of its respective obligations described in this Agreement and the default is not cured as described in Section 8, or (iv) Tenant ceases to use the Property as a private club athletic facility for more than one year. In the event Tenant ceases to use the Property as a private club athletic facility for more than one year, Owner may immediately give Tenant written notice of termination and this Lease Agreement shall then be terminated.

(c) Upon termination of the Agreement by any of the methods described, Tenant shall return the Property to Owner in good condition, ordinary wear and tear reasonably expected from use of the Property and related facilities as an athletic field and damage by casualty or condemnation excepted. Any and all permanent building structures, utilities, fixtures, equipment, signs, including light fixtures,

shall at the termination of the Agreement become a part of the realty and shall not be removed from the Property.

3. Tenant's Consideration. In exchange for the lease of the Property, the Tenant shall:

(a) within two (2) years of the Initiation Date, develop and construct approximately seven (7) acres (hereinafter, "Property") into competition level athletic fields, by:

(i) performing the final grade of the Property;

(ii) installing a fully functional irrigation system that meets Owner's standards that is capable of watering competition level athletic fields;

(iii) after Owner's review of Tenant's design, installing grass turf for an athletic field that meets Owner's standards capable of sustaining play for competition-level athletic teams;

(iv) providing a storage shed to be used exclusively by Tenant;

and (v) providing two (2) portable restrooms to be used by players, coaches, and spectators as well as ongoing maintenance and custodial services of the restrooms at the same level as Owner provides currently for similar facilities at its parks. This obligation will continue until Owner provides permanent restroom facilities for the Property.

(b) maintain the competition level athletic fields for the duration of the term of this Agreement sufficient to support play of competition level athletic teams. This includes fertilization, watering, sod replacement as needed, and all other maintenance required;

(d) Tenant shall have 100% usage of the developed Property square footage during the time periods as defined in Appendix A.

(e) Tenant's development and construction obligations shall be in accordance with a site plan mutually agreed to by Tenant and Owner. (Attached as Appendix B to this Agreement.)

4. Owner's Use of Facility.

(a) Tenant agrees that there will be occasional non-programmed use of the Facility by the public. Non-programmed use is defined as those activities that would be typically found in a public park (As described in Appendix A) but do not include organized team practices or competitions.

(b) Owner agrees to post notice on the Property that the use of Tenant's fields for pick-up athletic games or any other use by groups of individuals or teams that approximates a scrimmage or a game as described in Appendix A, is prohibited. When Owner is on notice that the prohibition is being violated, Owner will enforce this prohibition as is within its reasonable means to do so.

5. Owner's Consideration. In exchange for the Tenant's performance of the obligations listed in Section 3, Owner shall:

(a) Provide a rough grade of the Property to a level sufficient for the Tenant to begin its construction obligations described in Section 3;

(b) Within one (1) years of the Effective Date:

(i) Provide sufficient access to the Property and construct necessary amount of parking on the Property. The access and parking shall be a temporary surface such as roto-milled asphalt, etc.;

(ii) Install necessary utilities to the Property including power, pressurized irrigation, culinary water, and sewer;

(c) Work diligently towards funding and construction of permanent restroom facilities which will be maintained by Owner.

(d) Be responsible to repair and maintain the parking area described in subsection (i) and the utilities in subsection (ii), and maintenance of restroom facilities when installed (c).

6. Use of Property.

(a) During the Lease Term, the Property shall be used by Tenant as a competition level athletic facility which may include fields, portable restrooms (when no permanent restroom facility is built), a large storage and equipment shed and other related improvements Tenant may desire to construct thereon. (As shown on Appendix "B" Improvements)

(b) Tenant agrees to execute such customary applications, consents, and other instruments, if any, as required by governmental authorities to permit the construction and operation of the Property as permitted by this Agreement. Furthermore, Tenant agrees to comply with all applicable laws, regulations, and ordinances relating to the Property and improvements to the Property.

(c) The Tenant shall pay all costs, expenses, fees, and charges incurred in connection with the use or occupancy of the Property. (what are these fees, charges, expenses)

(d) To the extent improvements are constructed on the Property by Tenant, Tenant shall at all times and at its own expense, maintain and keep such improvements in good condition and appearance; provided, however, that Owner shall be responsible for any and all damages caused to the Property not covered by the insurance defined in 7(c), and Owner's negligence, and that of Owner's invitees, patrons, or guests.

(e) In order to provide security for Tenant's facilities and to protect the investment Tenant is making in the Property, Tenant may install fencing around its facilities as Tenant and Owner mutually agree.

7. Taxes, Utilities, Insurance, and Other Expenses.

(a) Tenant shall be solely responsible for the payment of any property taxes levied against the Property by any federal, state, or local taxing entity during the term of this Agreement.

(b) Tenant and Owner shall work out a mutually agreeable watering schedule to ensure that there is sufficient pressure in the system for each party to properly water an elite level athletic field.

(c) During the Lease Term, Tenant shall at its expense keep the Property insured. If Tenant constructs improvements on the Property, such insurance shall include property insurance coverage against damage or destruction by fire and perils commonly covered under a special form policy in an aggregate amount equal to the full replacement cost thereof.

(d) During the Lease Term, Tenant will, to the extent permitted by applicable laws, indemnify and hold harmless Owner, its directors, officers, agents and servants, from and against any and all claims, actions, liability and expense arising from or out of any occurrence in, upon or at the Property or any part thereof, unless the same is caused by the willful or negligent act or omission of Owner, its

agents, employees or contractors. If any action or proceeding is brought against Owner, its officers, agents or servants by reason of any of the aforementioned causes, Tenant, upon receiving notice thereof from Owner, agrees to defend such action or proceeding by adequate counsel at its own expense. Tenant agrees to make commercially reasonable efforts to secure insurance for the foregoing obligation by contractual endorsement (if required by the insurer) under a commercial general liability policy (including personal injury and property damage) to be maintained by Tenant with combined single limits of not less than $1,000,000 and $5,000,000 in the aggregate. Tenant shall cause Owner to be named as an additional insured on all policies of liability insurance maintained by Tenant with respect to the Property. Tenant agrees to make commercially reasonable efforts to cause that any policy of insurance hereunder shall provide that it will not terminate or expire, or be amended to reduce the amount or scope of coverage provided hereby, except upon prior written notice to Owner, provided that the foregoing is not intended to relieve Tenant of the obligation to maintain insurance. If the policy of insurance is amended to reduce the amount or scope of coverage by more than 10%, Tenant shall be considered in Default of their obligations.

8. Mutual Representations and Warranties.

(a) The Owner represents and warrants that:

(i) the signatory on behalf of the Owner has the authority to bind the Owner to this Agreement;

(ii) the Owner has not sold, assigned, or otherwise transferred any interest in the Property or other subject matter contemplated by this Agreement;

(iii) there has been no spill, discharge, release or emission on or at the Property of any toxin, dangerous or hazardous substances in violation of applicable environmental laws;

(iv) the Owner has the right, power, legal capacity, authority, and means to enter into and perform this Agreement; and

(v) the Property is not subject to any restrictive covenants or other restrictions that would prohibit Tenant from using the Property as a competition level athletic facility.

(b) Tenant likewise represents and warrants that:

(i) the signatory on behalf of the Tenant has the authority to bind the Tenant to this Agreement;

(ii) it is a duly organized nonprofit corporation in the State of Utah and has all necessary authority to conduct business in the state.

9. Default.

If the Owner or Tenant neglect or fail to perform or observe any of the covenants, terms, provisions or conditions on its part to be performed or observed under this Agreement within thirty (30) days after written notice of default is delivered (“Dispute”) (or if more than thirty (30) days shall be reasonably required because of the nature of the default, and if a party shall fail to proceed diligently to cure such default after such notice), the Agreement shall terminate upon notice to the defaulting party. Before either party may initiate litigation proceedings, the parties shall attempt, in good faith, to negotiate a resolution of the Dispute for sixty (60) days. If a resolution of the Dispute cannot be reached through good faith negotiations, Owner or Tenant may immediately or at any time thereafter, in addition to any other rights and remedies as may otherwise be provided for in this Agreement, pursue all rights and remedies it may have at law and equity generally.

10. Condemnation.

(a) In the event that the premises or any part thereof are taken or condemned or are conveyed under the threat of eminent domain, at the Tenant's option this Agreement may be terminated as of the date of such taking. The Tenant shall notify the Owner on or before sixty (60) days after the Tenant has been notified by the Owner of the date of vesting title in such taking authority, and upon giving of such notice, this Agreement shall automatically terminate and the Lease Price and other charges hereunder shall be adjusted or terminated as of the date of such notice.

(b) If a taking occurs that does not result in termination of this Lease, the Tenant shall be entitled to all compensation from the taking authority related to both (i) the period for which the Tenant's use of the Property is interfered with during the restoration of the balance of the Property and (ii) the amount of the actual provable damages done to Tenant, including without limitation the value of the Property taken or other damage to the Property not taken. Thereafter, the Lease Price shall be reduced equitably and proportionately by the Owner and the Tenant based upon the areas of the Property taken.

(c) In any proceeding whereby all or part of the Property is taken, and the Tenant elects to terminate this Agreement, each party shall be free to make claim against the taking authority for the amount of the actual provable damages done to each party by such proceeding, including without limitation the value of the Property taken. If the taking authority does not allow separate claims, then the Owner shall prosecute, with counsel reasonably satisfactory to the Tenant, for the claims of both the Owner and the Tenant. The proceeds of an award, after payment of the Owner's reasonable costs incurred, shall be divided between the Owner and the Tenant in a fair and equitable manner. Additionally, the Tenant shall receive any reward attributable to the Tenant's Property and its relocation expenses.

11. Confidentiality.

The parties acknowledge and agree that this Agreement may be subject to public disclosure pursuant to the Government Records Access and Management Act, UTAH CODE ANN. § 63G-2-101, et seq., as the same may be amended from time to time.

12. Incorporation of Recitals and Exhibits. The recitals set forth above, are hereby incorporated into this Agreement by this reference, and are made a part of this Agreement. Likewise, any exhibit referenced herein, or attached hereto, is made a part hereof.

13. Notice. If any notice is required to be provided pursuant to the terms and conditions of this Agreement, said notice must be provided as follows:

To the Owner: [address]

To the Tenant: [address]

14. Attorney's Fees and Costs. Each party shall bear its own attorney's fees and costs incurred in connection with the execution and performance of this Agreement. However, if any action at law or in equity is necessary to enforce or interpret the terms of this Agreement, or to seek damages as a result of a breach hereof, the prevailing party in such action shall be entitled to recover reasonable attorney's fees, legal costs, and other collection fees and costs incurred by said prevailing party in connection with the suit, both before and after judgment, in addition to any other relief to which such party may be entitled.

15. Binding Effect. This Agreement is binding upon and inures to the benefit of the parties and their respective heirs, legatees, representatives, successors, allowable transferees and allowable assigns.

16. Further Assurances. The Owner and the Tenant mutually agree to execute such other documents and to take such other action as may be reasonably necessary to further the purposes of this Agreement.

17. Assignment; Sublease. Tenant shall not assign or transfer this Agreement, or any interest therein, and Tenant shall not sublet the Property or any portion thereof, without the prior written consent of the Owner, which consent will not be unreasonably withheld, conditioned, or delayed.

18. Time. Time is of the essence with this Agreement, as well as every term, covenant, and condition contained herein.

19. Force Majeure. No party will be liable for any failure or delay in performing an obligation under this Agreement that is due to causes beyond its reasonable control, such as natural catastrophes, governmental acts or omissions, laws or regulations, labor strikes or difficulties, transportation stoppages or slowdowns or the inability to procure parts or materials. If any of these causes continue to prevent or delay performance for more than 180 days, the nondelaying party may terminate this Agreement, effective immediately upon notice to the delaying party.

20. Amendments. This Agreement may not be modified, amended or terminated except by an instrument in writing, signed by each party hereto. Agreements to reasonable requests for modifications will not be unreasonably withheld, conditioned, or delayed.

21. Waivers. No failure to exercise and no delay in exercising any right, remedy, or power under this Agreement shall operate as a waiver thereof, nor shall any single or partial exercise of any right, remedy, or power under this Agreement preclude any other or further exercise thereof, or the exercise of any other right, remedy or power provided herein or by law or in equity.

22. Drafting and Voluntary Execution. The drafting and negotiation of this Agreement have been participated in by each party hereto, and for all purposes this Agreement shall be deemed to have been drafted jointly by each such party. The parties acknowledge that they have been represented by counsel of their choice in all matters connected with the negotiation and preparation of this Agreement, or that they have had the opportunity to be represented by counsel, and that they have reviewed this Agreement with their counsel, or that they have had the opportunity to review this Agreement with their counsel, and that they fully understand the terms of this Agreement and the consequences thereof.

Furthermore, the parties hereto have been afforded the opportunity to negotiate as to any and all terms of this Agreement, and that they are executing this Agreement voluntarily and free of any undue influence, duress, or coercion. The parties hereto further acknowledge that they have relied on their own judgment, belief, knowledge, and advice from their affiliates and agents, as well as any other representative or consultant, as to the extent and effect of the terms and conditions contained herein without any reliance upon any statement or representation of any other party or any officer, director, employee, agent, servant, adjustor, or attorney on acting on behalf of the other party. Moreover, the headings in this Agreement are for convenience only and shall not be interpreted to limit or affect in any way the meaning of the language contained herein.

23. Duplicate Originals. This Agreement may be executed in duplicate originals, each of which shall be deemed to be an original, and all of which shall be deemed to constitute one and the same instrument.

24. Governing Law. This Agreement shall be construed in accordance with the laws of the State of Utah, regardless of any choice or conflict of law rules or. Each party agrees that any legal action or proceeding with respect to this Agreement may only be brought in the Fourth District Court of Utah County. Consequently, each party hereby submits itself unconditionally to the jurisdiction and venue of the aforementioned courts. Each party hereby waives, and agrees not to assert by way of motion, as a defense, counterclaim, or otherwise, in any action associated with this Agreement that:

(a) any claim that it is not personally subject to the jurisdiction of the aforementioned courts for any reason other than the failure to properly serve process;

(b) it or its property is exempt or immune from jurisdiction of the aforementioned courts, or from any legal action commenced in said courts (whether before or after judgment); and

(c) to the fullest extent allowed by law, that:

(i) the action in any such court is brought in an inconvenient forum;

(ii) the venue of any such action is improper; or

(iii) this Agreement, or the subject matter hereof, may not be heard by said courts.

25. Severability. If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions of this Agreement shall nevertheless be construed, performed, and enforced as if the invalidated or unenforceable provision had not been included in this Agreement.

26. Third-Party Beneficiaries. This Agreement is not meant to create any rights or benefits (whether intended or incidental) for any third party. Only the named parties hereto may enforce the terms and conditions of this Agreement.

27. Entire Agreement. All agreements, covenants, representations and warranties, express or implied, oral or written, of the parties concerning the subject matter hereof are contained solely in this Agreement. No other agreements, covenants, representations, or warranties, express or implied, oral or written, have been made by any party to any other party concerning the subject matter hereof. All prior and contemporaneous conversations, negotiations, possible and alleged agreements, representations, covenants, and warranties concerning the subject matter hereof are merged herein.

This is an integrated agreement. [REMAINDER OF PAGE INTENTIONALLY LEFT BLANK] [SIGNATURE PAGE TO FOLLOW]

WHEREFORE, Owner and Tenant voluntarily enter into this Agreement, as evidenced by affixing their respective signatures below:

Owner: Highland City Corporation By: _____ Its: Mayor Dated: _____

Tenant: Utah Surf Athletic Club By:_____ Its _____: Dated:_____

Attest: _____,City Recorder Dated: _____

Appendix A

(Use of Property)

Surf's dedicated time use of Property:

March, April, May
M-Th 3:00pm – 9:00pm. (Priority usage)
Friday - None
Sat 7:00am – 2:00pm (Last Game Starts at 2:00)
Sunday Open

June, July, August
M-Th 7:00am – 1:00pm (2 fields)
M-Th 5:00pm-9:00pm (1 field)
1 Field Fri - Sat 8:00am-12:00pm
1 Field Fri-Sat - None
Sunday Open
(Field rest period of 3-4 weeks allowing fields to recover from use by Tenant-TBD each year)

September, October, November
M-Th 3:00pm – 9:00pm. (Priority usage)
Friday - None
Sat 7:00am – 2:00pm (Last Game Starts at 2:00)
Sunday Open

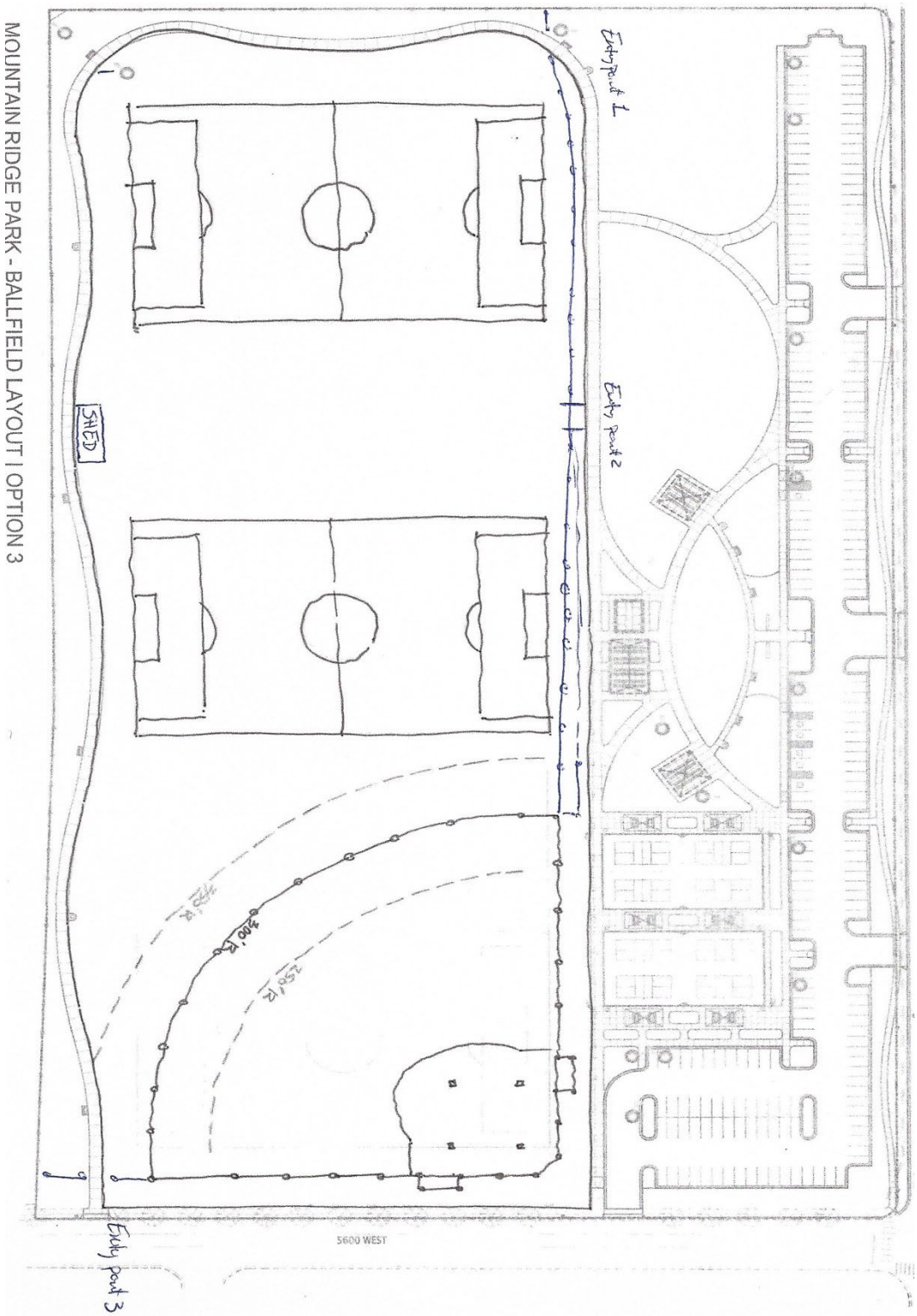
Owners permitted use of Property by public:
Families, individuals, neighbors, friends who want to play games and activities such as, but not limited to: Kite flying, tag, picnics, games of "catch," frisbee, non-organized field games with family, friends, and neighbors (i.e. occasional pickup games of soccer, football, Lacrosse, etc.) and the Highland Fling. Other actives and uses may be approved with the express written consent of the Tenant.

Prohibited use of Property by public at all times for the duration of the Agreement as described in the Agreement 4(b) and examples listed here:
Any and all "organized games or usages" which would include, but not be limited to, games, practices or scrimmages. Any usage that could damage the field or would provide "wear and tear" that is significant from the usage. Examples of "organized games or usages" would include, but not be limited to, (1) participants paid a fee to participate in the group or organization or (2) they are part of team with any type of similar attire or hear (uniforms, t-shirt, etc) (3) they have a designated or volunteer coach or trainer (4) they practice together as a team or group (5) they play games against other teams or participate in any organized leagues or scheduled events.

This list is not meant to be exhaustive but to provide some base examples of members of the public that would be prohibited from using the Property

Appendix B

(Layout/Design/Improvements to Property)
Shed, portable restrooms, field layout, goal posts, etc.



AGENDA NEXT

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #7

DATE: May 3, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Andy Spencer, PE
Public Works Director/City Engineer

SUBJECT: **PURCHASING PRE-ORDER:** Fiscal Year 2024 Pre-order of Snowplow Trucks

TYPE: **ADMINISTRATIVE:** The Council is acting in an administrative capacity per the Municipal Code

PURPOSE:

The City Council will consider pre-ordering two (2) new Model Year 2023 snowplow trucks to be paid from FY2024 revenues and discuss the current order process from the manufacturer for future truck purchases. The Council will take appropriate action.

BACKGROUND:

The City has been working for the past several years on updating the snowplow fleet. The reason for this update process is the age of the fleet. The average age of the fleet was approximately 20-years old when this process commenced. Snowplowing is very hard on the trucks. It both wears and rusts all the critical systems much quicker than a normal use. The trucks that will be replaced with the FY22 purchase are 23-years old (model year 1999). The proposed purchase will complete the renewal of the fleet.

To address the fleet issues, the approach has been to purchase two trucks every two years. New trucks were purchased in FY20 (2019 model year) and in FY22 (2021 model year) (delivery is still pending on the 2021 trucks). The next scheduled purchase would be in FY24. Currently there is an 18-24 month waiting list for new trucks. As such, to keep the replacement program intent, trucks need to be ordered at this time to take delivery in 2024. The City has been assured by the sales representative that there is sufficient demand in the market that if for some reason the City opts not to purchase the trucks, there will be no penalty.

Another reason for ordering in advance of 2024 is pending changes in the truck manufacturer requirements. In 2024, the trucks will have a new emissions requirement and will include new, unproven systems. It is advantageous to order a mode year 2023 truck that does not have the unproven equipment included. This will result in maintenance savings.

These trucks will replace trucks that were purchased in 2003. As such, the City will have received 21-years of service from the trucks at the time of replacement. The 2003 trucks that are being replaced will be sold once the new trucks are available in the fleet.

FISCAL IMPACT:
The cost of purchase for two trucks will be placed in the FY2024 budget to be funded from the Streets Capital account. Cost per truck is $103,060 with a total cost of $206,120. This cost does not include the plow and sander. Those costs will be determined at the time of 2024 budget preparation. As a reference for these costs, in June of 2021, the cost of a plow and sander for a single truck was $ 79,461.00. As such, it is likely that with inflation, the total cost for the two plow and sander units for the two trucks will be over $200,000.

No expenditure will be necessary during the FY22 or FY23 budget year to order the two trucks.

RECOMMENDATION:
Staff recommends ordering in 2022 to be in the queue for two 2023 International trucks for snowplow replacement.

PROPOSED MOTION:
I move the City Council direct staff to place an order for two (2) 2023 International trucks for snowplow replacement program, and direct staff to include the cost of purchase in the fiscal year 2024 budget preparation documents.

ALTERNATIVE MOTION:
I move that the City Council **REJECT** the proposal to preorder trucks ahead of the fiscal year budgets. (The Council should draft appropriate findings).

ATTACHMENTS:
1. Bid Documents
2. Photos of current truck deficiencies.

Prepared For:
Highland City
Roy Bond
4066 W 11000 N
Highland, UT 84003-9599
(801)492 - 6362
Reference ID: N/A

price guaranteed until 6/8/2022

Presented By:
RUSH TRUCK CENTERS OF UT
Daniel Sebastian
964 SOUTH 3800 WEST
SALT LAKE CITY UT 84104 -
(801)972-5320

Model Profile
2023 MV607 SBA (MV607)

AXLE CONFIG:	4X2
APPLICATION:	Front Plow with spreader
MISSION:	Requested GVWR: 35000. Calc. GVWR: 35000. Calc. GCWR: 55000 Calc. Start / Grade Ability: 39.47% / 4.12% @ 55 MPH Calc. Geared Speed: 67.4 MPH
DIMENSION:	Wheelbase: 152.00, CA: 84.90, Axle to Frame: 75.00
ENGINE, DIESEL:	{Cummins L9 350} EPA 2021, 350HP @ 2200 RPM, 1050 lb-ft Torque @ 1200 RPM, 2200 RPM Governed Speed, 350 Peak HP (Max)
TRANSMISSION, AUTOMATIC:	{Allison 3000 RDS} 5th Generation Controls, Close Ratio, 6-Speed with Double Overdrive, with PTO Provision, Less Retarder, Includes Oil Level Sensor, with 80,000-lb GVW and GCW Max, On/Off Highway
CLUTCH:	Omit Item (Clutch & Control)
AXLE, FRONT NON-DRIVING:	{Meritor MFS-14-122A} I-Beam Type, 14,000-lb Capacity
AXLE, REAR, SINGLE:	{Meritor MS-21-14X-4DFR} Single Reduction, 21,000-lb Capacity, R Wheel Ends Gear Ratio: 6.14
CAB:	Conventional, Day Cab
TIRE, FRONT:	(2) 12R22.5 Load Range H X WORKS Z (MICHELIN), 483 rev/mile, 68 MPH, All-Position
TIRE, REAR:	(4) 11R22.5 Load Range G HDR2+ (CONTINENTAL), 491 rev/mile, 75 MPH, Drive
SUSPENSION, REAR, SINGLE:	23,500-lb Capacity, Vari-Rate Springs, with 4500-lb Capacity Auxiliary Rubber Springs
PAINT:	Cab schematic 100WP Location 1: 9219, Winter White (Std) Chassis schematic N/A

Code	Description
MV60700	Base Chassis, Model MV607 SBA with 152.00 Wheelbase, 84.90 CA, and 75.00 Axle to Frame.
1ANA	AXLE CONFIGURATION {Navistar} 4x2
	Notes : Pricing may change if axle configuration is changed.
1CAH	FRAME RAILS Heat Treated Alloy Steel (120,000 PSI Yield); 10.375" x 3.705" x 0.438" (263.5mm x 94.1mm x 11.1mm); 456.0" (11582mm) Maximum OAL
1LSE	BUMPER, FRONT Swept Back, Steel, Painted Gray, Heavy Duty
1WDS	FRAME EXTENSION, FRONT Integral; 20" In Front of Grille
1WEH	WHEELBASE RANGE 134" (340cm) Through and Including 197" (500cm)
2AST	AXLE, FRONT NON-DRIVING {Meritor MFS-14-122A} I-Beam Type, 14,000-lb Capacity
3ADD	SUSPENSION, FRONT, SPRING Parabolic Taper Leaf, Shackle Type, 14,000-lb Capacity, with Shock Absorbers
	Includes : SPRING PINS Rubber Bushings, Maintenance-Free
4091	BRAKE SYSTEM, AIR Dual System for Straight Truck Applications
	Includes : BRAKE LINES Color and Size Coded Nylon : DRAIN VALVE Twist-Type : GAUGE, AIR PRESSURE (2) Air 1 and Air 2 Gauges; Located in Instrument Cluster : PARKING BRAKE CONTROL Yellow Knob, Located on Instrument Panel : PARKING BRAKE VALVE For Truck : QUICK RELEASE VALVE On Rear Axle for Spring Brake Release: 1 for 4x2, 2 for 6x4 : SPRING BRAKE MODULATOR VALVE R-7 for 4x2, SR-7 with relay valve for 6x4/8x6
4732	DRAIN VALVE {Berg} with Pull Chain, for Air Tank
4AZA	AIR BRAKE ABS {Bendix AntiLock Brake System} 4-Channel (4 Sensor/4 Modulator) Full Vehicle Wheel Control System
4EDN	AIR DRYER {Bendix AD-9SI} with Heater, Includes Safety Valve
4EXU	BRAKE CHAMBERS, REAR AXLE {Bendix EverSure} 30/30 SqIn Spring Brake
4EXV	BRAKE CHAMBERS, FRONT AXLE {Bendix} 24 SqIn
4LAG	SLACK ADJUSTERS, FRONT {Gunite} Automatic
4LGG	SLACK ADJUSTERS, REAR {Gunite} Automatic
4SPA	AIR COMPRESSOR {Cummins} 18.7 CFM
4VKJ	AIR TANK LOCATION (2) Mounted Under Battery Box, Outside Left Rail, Back of Cab, Perpendicular to Rail
4VLE	AIR DRYER LOCATION Mounted Inside Engine Compartment, Right Side
4WBX	DUST SHIELDS, FRONT BRAKE for Air Cam Brakes
4WDM	DUST SHIELDS, REAR BRAKE for Air Cam Brakes
4XDP	BRAKES, FRONT {Meritor 16.5X5 Q-PLUS CAST} Air S-Cam Type, Cast Spider, Fabricated Shoe, Double Anchor Pin, Size 16.5" X 5", 14,700-lb Capacity
4XDR	BRAKES, REAR {Meritor 16.5X7 Q-PLUS CAST} Air S-Cam Type, Cast Spider, Fabricated Shoe, Double Anchor Pin, Size 16.5" X 7", 23,000-lb Capacity per Axle
5708	STEERING COLUMN Tilting

Code	Description
5CAW	STEERING WHEEL 4-Spoke; 18" Dia., Black
5PSA	STEERING GEAR {Sheppard M100} Power
6DGC	DRIVELINE SYSTEM {Dana Spicer} SPL170, for 4x2/6x2
7BEV	AFTERTREATMENT COVER Steel, Black
7BLW	EXHAUST SYSTEM Horizontal Aftertreatment System, Frame Mounted Right Side Under Cab, for Single Vertical Tail Pipe, Frame Mounted Right Side Back of Cab
7WAZ	TAIL PIPE (1) Turnback Type
7WDM	EXHAUST HEIGHT 10'
7WDN	MUFFLER/TAIL PIPE GUARD (1) Aluminum
8000	ELECTRICAL SYSTEM 12-Volt, Standard Equipment Includes : DATA LINK CONNECTOR For Vehicle Programming and Diagnostics In Cab : HAZARD SWITCH Push On/Push Off, Located on Instrument Panel to Right of Steering Wheel : HEADLIGHT DIMMER SWITCH Integral with Turn Signal Lever : PARKING LIGHT Integral with Front Turn Signal and Rear Tail Light : STARTER SWITCH Electric, Key Operated : STOP, TURN, TAIL & B/U LIGHTS Dual, Rear, Combination with Reflector : TURN SIGNAL SWITCH Self-Cancelling for Trucks, Manual Cancelling for Tractors, with Lane Change Feature : TURN SIGNALS, FRONT Includes Reflectors and Auxiliary Side Turn Signals, Solid State Flashers; Flush Mounted : WINDSHIELD WIPER SWITCH 2-Speed with Wash and Intermittent Feature (5 Pre-Set Delays), Integral with Turn Signal Lever : WINDSHIELD WIPERS Single Motor, Electric, Cowl Mounted : WIRING, CHASSIS Color Coded and Continuously Numbered
8GXD	ALTERNATOR {Leece-Neville AVI160P2013} Brush Type, 12 Volt, 160 Amp Capacity, Pad Mount, with Remote Sense
8HAG	ELECTRIC TRAILER BRAKE/LIGHTS Accommodation Package to Rear of Frame; for Separate Trailer Stop, Tail, Turn, Marker Light Circuits; Includes Electric Trailer Brake accommodation package with Cab Connections for Mounting Customer Installed Electric Brake Unit, Less Trailer Socket
8HAU	BODY BUILDER WIRING INSIDE CAB; Includes Sealed Connectors for Tail/Amber, Turn/Marker/Backup/ Accessory, Power/Ground, and Stop/Turn
8MSG	BATTERY SYSTEM {Fleetrite} Maintenance-Free, (3) 12-Volt 1980CCA Total, Top Threaded Stud
8RMZ	SPEAKERS (2) 6.5" Dual Cone Mounted in Both Doors, (2) 5.25" Dual Cone Mounted in Both B-Pillars
8RPB	RADIO, AUXILIARY CONTROLS Mounted in Steering Wheel, Radio Function Control Switch, Includes Volume Up/Down, Mute, Forward/Back and Bluetooth Answer/Disconnect
8RPR	ANTENNA for Increased Roof Clearance Applications
8RPS	RADIO AM/FM/WB/Clock/Bluetooth/USB Input/Auxiliary Input
8THB	BACK-UP ALARM Electric, 102 dBA
8THJ	AUXILIARY HARNESS 3.0' for Auxiliary Front Head Lights and Turn Signals for Front Plow Applications
8VBE	HORN, ELECTRIC (1) Trumpet Style
8VUL	BATTERY BOX Steel, with Plastic Cover, 18" Wide, 2-4 Battery Capacity, Mounted Left Side Back of Cab
8VZK	TURN SIGNALS, FRONT Dual Face, LED, Amber/Red, Mounted on Top of Fender, Used with Standard Flush Mounted Front Turn Signal, Side Marker Lamps, Parking Lights and Reflectors

Code	Description
8WGL	WINDSHIELD WIPER SPD CONTROL Force Wipers to Slowest Intermittent Speed When Park Brake Set and Wipers Left on for a Predetermined Time
8WPH	CLEARANCE/MARKER LIGHTS (5) {Truck Lite} Amber LED Lights, Flush Mounted on Cab or Sunshade
8WPZ	TEST EXTERIOR LIGHTS Pre-Trip Inspection will Cycle all Exterior Lamps Except Back-up Lights
8WRB	HEADLIGHTS ON W/WIPERS Headlights Will Automatically Turn on if Windshield Wipers are turned on
8WTK	STARTING MOTOR {Delco Remy 38MT Type 300} 12 Volt, Less Thermal Over-Crank Protection
8WWJ	INDICATOR, LOW COOLANT LEVEL with Audible Alarm
8WXD	ALARM, PARKING BRAKE Electric Horn Sounds in Repetitive Manner When Vehicle Park Brake is "NOT" Set, with Ignition "OFF" and any Door Opened
8XAH	CIRCUIT BREAKERS Manual-Reset (Main Panel) SAE Type III with Trip Indicators, Replaces All Fuses
8XHN	HORN, AIR Single Trumpet, Black, with Lanyard Pull Cord
8XHR	POWER SOURCE, ADDITIONAL Auxiliary Power Outlet (APO) with USB Port, Located in the Instrument Panel
8XNY	HEADLIGHTS Halogen
9AAB	LOGOS EXTERIOR Model Badges
9AAE	LOGOS EXTERIOR, ENGINE Badges
9HAN	INSULATION, UNDER HOOD for Sound Abatement
9HBN	INSULATION, SPLASH PANELS for Sound Abatement
9HCZ	GRILLE Stationary, Molded in Black, with Chrome Surround
9WAC	BUG SCREEN Mounted Behind Grille
9WBN	FENDER EXTENSIONS Painted
9WBW	FRONT END Tilting, Fiberglass, with Three Piece Construction, Dual Air Intakes
10060	PAINT SCHEMATIC, PT-1 Single Color, Design 100 Includes : PAINT SCHEMATIC ID LETTERS "WP"
10761	PAINT TYPE Base Coat/Clear Coat, 1-2 Tone
10AGB	COMMUNICATIONS MODULE Telematics Device with Over the Air Programming; Includes Five Year Data Plan and International 360
10SLV	PROMOTIONAL PACKAGE Government Silver Package
10WUE	MUD FLAPS, FRONT WHEELS (2) Rubber, Mounted on Fender Extension
11001	CLUTCH Omit Item (Clutch & Control)
12703	ANTI-FREEZE Red, Extended Life Coolant; To -40 Degrees F/ -40 Degrees C, Freeze Protection
12ESN	ENGINE, DIESEL {Cummins L9 350} EPA 2021, 350HP @ 2200 RPM, 1050 lb-ft Torque @ 1200 RPM, 2200 RPM Governed Speed, 350 Peak HP (Max)
12THT	FAN DRIVE {Horton Drivemaster} Two-Speed Type, Direct Drive, with Residual Torque Device for Disengaged Fan Speed Includes : FAN Nylon
12VCE	AIR CLEANER Single Element, Fire Retardant Media

Code	Description
12VJC	EMISSION, CALENDAR YEAR {Cummins L9} EPA, OBD and GHG Certified for Calendar Year 2022
12VXT	THROTTLE, HAND CONTROL Engine Speed Control; Electronic, Stationary, Variable Speed; Mounted on Steering Wheel
12VYP	ENGINE CONTROL, REMOTE MOUNTED No Provision for Remote Mounted Engine Control
12WTA	FAN DRIVE SPECIAL EFFECTS Fan Cooling Ring with Fan Shroud Effects, Engine Mounted
12WZE	CARB IDLE COMPLIANCE Federal, Does Not Comply with California Clean Air Idle Regulations
12XCA	RADIATOR Aluminum, 3-Row, Down Flow, Front to Back System, 837 SqIn Louvered, with 477 SqIn Charge Air Cooler, Includes In-Tank Oil Cooler
12XCS	CARB EMISSION WARR COMPLIANCE Federal, Does Not Comply with CARB Emission Warranty
13AVR	TRANSMISSION, AUTOMATIC {Allison 3000 RDS} 5th Generation Controls, Close Ratio, 6-Speed with Double Overdrive, with PTO Provision, Less Retarder, Includes Oil Level Sensor, with 80,000-lb GVW and GCW Max, On/Off Highway
13WET	TRANSMISSION SHIFT CONTROL Column Mounted Stalk Shifter, Not for Use with Allison 1000 & 2000 Series Transmission
13WLP	TRANSMISSION OIL Synthetic; 29 thru 42 Pints
13WUC	ALLISON SPARE INPUT/OUTPUT for Rugged Duty Series (RDS) and Regional Haul Series (RHS), General Purpose Trucks, Construction, Package Number 223
13WVV	NEUTRAL AT STOP Allison Transmission Shifts to Neutral When Service Brake is Depressed and Vehicle is at Stop; Remains in Neutral Until Service Brake is Released
13WYH	TRANSMISSION TCM LOCATION Located Inside Cab
13WYU	SHIFT CONTROL PARAMETERS {Allison} 3000 or 4000 Series Transmissions, Performance Programming
13XAM	PTO LOCATION Dual, Customer Intends to Install PTO at Left and/or Right Side of Transmission
14881	DIFFERENTIAL, LOCKING {Detroit Locker} No-Spin; for Meritor Rear Axles; Not with Meritor 185 & 186 Family of Axles
	Notes : Axle Lead Time is 90 Days
14ANV	AXLE, REAR, SINGLE {Meritor MS-21-14X-4DFR} Single Reduction, 21,000-lb Capacity, R Wheel Ends . Gear Ratio: 6.14
14VAH	SUSPENSION, REAR, SINGLE 23,500-lb Capacity, Vari-Rate Springs, with 4500-lb Capacity Auxiliary Rubber Springs
15LMN	FUEL/WATER SEPARATOR {Racor 400 Series,} 12 VDC Electric Heater, Includes Pre-Heater, with Primer Pump, Includes Water-in-Fuel Sensor
15LRE	LOCATION FUEL/WATER SEPARATOR Mounted Under Hood, Left Side, Above Front Axle
15SGG	FUEL TANK Top Draw, Non-Polished Aluminum, D-Style, 19" Tank Depth, 70 US Gal (265L), Mounted Left Side, Under Cab
15WDG	DEF TANK 7 US Gal (26L) Capacity, Frame Mounted Outside Left Rail, Under Cab
16030	CAB Conventional, Day Cab
	Includes : CLEARANCE/MARKER LIGHTS (5) Flush Mounted
16BAM	AIR CONDITIONER with Integral Heater and Defroster
16GED	GAUGE CLUSTER Base Level; English with English Electronic Speedometer

Code	Description
	Includes : GAUGE CLUSTER DISPLAY: Base Level (3" Monochromatic Display), Premium Level (5" LCD Color Display); Odometer, Voltmeter, Diagnostic Messages, Gear Indicator, Trip Odometer, Total Engine Hours, Trip Hours, MPG, Distance to Empty/Refill for : GAUGE CLUSTER Speedometer, Tachometer, Engine Coolant Temp, Fuel Gauge, DEF Gauge, Oil Pressure Gauge, Primary and Secondary Air Pressure or Auxiliary Air Pressure (if Air Equipped) : WARNING SYSTEM Low Fuel, Low DEF, Low Oil Pressure, High Engine Coolant Temp, Low Battery Voltage (Visual and Audible), Low Air Pressure, Primary and Secondary (if Air Equipped)
16HHE	GAUGE, AIR CLEANER RESTRICTION {Filter-Minder} with Black Bezel, Mounted in Instrument Panel
16HKT	IP CLUSTER DISPLAY On Board Diagnostics Display of Fault Codes in Gauge Cluster
16JNT	SEAT, DRIVER {National 2000} Air Suspension, High Back with Integral Headrest, Vinyl, Isolator, 1 Chamber Lumbar, with 2 Position Front Cushion Adjust, -3 to +14 Degree Angle Back Adjust
16SMN	SEAT, PASSENGER {National} Non Suspension, High Back, Fixed Back, Integral Headrest, Vinyl
16SMW	GRAB HANDLE, EXTERIOR Black, Aluminum, for Cab Entry Mounted Left Side at B-Pillar
16SNS	MIRRORS (2) Aero Pedestal, Power Adjust, Heated, Black Heads and Arms, 6.5" x 14" Flat Glass, Includes 6.5" x 6" Convex Mirrors, for 102" Load Width
	Notes : Mirror Dimensions are Rounded to the Nearest 0.5"
16VKB	CAB INTERIOR TRIM Classic, for Day Cab
	Includes : CONSOLE, OVERHEAD Molded Plastic with Dual Storage Pockets, Retainer Nets and CB Radio Pocket; Located Above Driver and Passenger : DOME LIGHT, CAB Door Activated and Push On-Off at Light Lens, Timed Theater Dimming, Integral to Overhead Console, Center Mounted : SUN VISOR (2) Padded Vinyl; 2 Moveable (Front-to-Side) Primary Visors, Driver Side with Toll Ticket Strap
16VLK	CAB REAR SUSPENSION Air Suspension, for Mid Cab Height
16WBY	ARM REST, RIGHT, DRIVER SEAT
16WJU	WINDOW, POWER (2) and Power Door Locks, Left and Right Doors, Includes Express Down Feature
16XJP	INSTRUMENT PANEL Wing Panel
16ZBT	ACCESS, CAB Steel, Driver & Passenger Sides, Two Steps per Door, for use with Day Cab and Extended Cab
27DUK	WHEELS, FRONT {Accuride 29169} DISC; 22.5x8.25 Rims, Powder Coat Steel, 5-Hand Hole, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with .472" Thick Increased Capacity Disc and Steel Hubs
28DUK	WHEELS, REAR {Accuride 29169} DUAL DISC; 22.5x8.25 Rims, Powder Coat Steel, 5-Hand Hole, 10-Stud, 285.75mm BC, Hub-Piloted, Flanged Nut, with .472" Thick Increased Capacity Disc and Steel Hubs
60AAG	BDY INTG, REMOTE POWER MODULE Mounted Inside Cab Behind Driver Seat, Up to 6 Outputs & 6 Inputs, Max 20 amp per Channel, Max 80 amp Total; Includes 1 Switch Pack with Latched Switches
7372135444	(4) TIRE, REAR 11R22.5 Load Range G HDR2+ (CONTINENTAL), 491 rev/mile, 75 MPH, Drive
7482153287	(2) TIRE, FRONT 12R22.5 Load Range H X WORKS Z (MICHELIN), 483 rev/mile, 68 MPH, All-Position
	Services Section:
40129	WARRANTY Standard for MV Series, Effective with Vehicles Built July 1, 2017 or Later, CTS-2020A

Body/Allied Equipment

Code	Description

Code	Description

Goods Purchased

Code	Description

(US DOLLAR)

Description	Price
Net Sales Price:	$103,060.00

Please feel free to contact me regarding these specifications should your interests or needs change. I am confident you will be pleased with the quality and service of an International vehicle.

Approved by Seller:

Official Title and Date

Authorized Signature

This proposal is not binding upon the seller without Seller's Authorized Signature

Accepted by Purchaser:

Firm or Business Name

Authorized Signature and Date

Official Title and Date

The TOPS FET calculation is an estimate for reference purposes only. The seller or retailer is responsible for calculating and reporting/paying appropriate FET to the IRS.

The limited warranties applicable to the vehicles described herein are Navistar, Inc.'s standard printed warranties which are incorporated herein by reference and to which you have been provided a copy and hereby agree to their terms and conditions.

Public works

AGENDA

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #8

DATE: May 3, 2022

TO: Honorable Mayor and Members of the City Council

FROM: Nathan Crane, AICP
City Administrator/Community Development Director

SUBJECT: **RESOLUTION:** Amending Section 19.3 Holiday Leave and Section 13.8 Compensatory Time Off of the Highland City Personnel Policies and Procedures Manual

TYPE: **ADMINISTRATIVE:** The Council is acting in an administrative capacity and fulfilling their responsibilities as the Governing Body as defined in the Municipal Code.

PURPOSE:

The City Council will consider a request by Staff to amend Section 19: Leave of Absences related to the Juneteenth Holiday and Section 13: Employment Classifications /Compensation related to overtime compensation of the Highland City Personnel Policies and Procedures Manual. The Council will take appropriate action.

BACKGROUND:

Proposed Holiday Changes

In 2021, legislation was passed to declare Juneteenth as a Federal Holiday. During this last legislative session, legislation was passed to declare it as a State Holiday.

Currently the Council has authorized eleven holidays as follows: New Year's Day, Human Rights Day, Presidents' Day, Memorial Day, Independence Day, Pioneer Day, Labor Day, Thanksgiving Day and Christmas Day. There are also two floating holidays that are used from Christmas Eve and New Year's Eve as appropriate. If the two floating holidays are not used on Christmas Eve or New Year's Eve employees may use them from October through December.

Through the UCMA Chapter, twenty-one cities have provided input on this issue as follows:

- Ten cities have already determined to adopt the day as an official holiday. Three of these cities are relocation existing leave to account for this holiday.
- Seven cities are planning on adding it.
- Two cities have not discussed it yet.
- Two cities will not be adding it.

Staff contacted the following cities to compare the number of holidays that are offered. This does not include the Juneteenth holiday:

- Lehi – 10 days
- American Fork – 11 plus one personal day
- Orem – 11 plus one personal day
- Provo –10 holidays
- Sandy – 11 holidays plus one personal day
- Draper – 11 holidays
- Spanish Fork – 11 holidays
- Eagle Mountain – 10 holidays
- LPPSD – 11 holidays plus one personal day

With input from city staff, staff is recommending that one of the existing floater holidays be applied to the Juneteenth holiday and the other be assigned to Veterans Day. The proposal will not result in any additional holidays. Rather it reallocates the two existing floating holidays. Assigning the floater holidays to specific days will assist in use and administration of time off.

Proposed Compensatory Time Off (Comp-Time) Changes
The current policy reads as follows:

8. COMPENSATORY TIME OFF.

A. Employees may receive compensatory time off in lieu of overtime pay if approved in writing by employee's supervisor. The City Administrator, or designee, reserves the right to schedule when an employee's accrued compensatory time will be used. Written employee requests to use their accumulated compensation time during specific dates and times must be approved by the City Administrator, or designee, who shall honor the requests unless granting the compensatory time off would create a substantial hardship for Highland City.

B. The law requires that after nonexempt employees have accumulated the maximum
amounts of compensatory time off during any work period, any additional overtime must be paid as set forth below:

(1) Not more than two hundred forty (240) hours of compensatory time off may accrue.

C. Compensatory time off will be accumulated at the overtime rate of one and one-half (1½) hours for all overtime hours worked.

At the end of last fiscal year, the City had a liability of $48,865.80 in unpaid and unused Comp-Time. As a result, an employee committee was formed to address the issue of how to reduce this liability. The committee is recommending the following changes:

B. The law requires that after nonexempt employees have accumulated the maximum amounts of compensatory time off during any work period, any additional overtime must be paid as set forth below:

1. Not more than two hundred forty (240) hours of compensatory time off may accrue annually from January 1 to December 31. Any hours above two hundred forty (240) will be paid as overtime.
2. Employees may accrue up to two hundred forty (240) hours of compensatory time from January 1 to December 31. If the employee's compensatory time balance exceeds one hundred and sixty (160) hours on December 31, excess will be paid as overtime.
3. Employees who have accrued compensatory time may:
    a. Schedule the use of compensatory time by November 1.
    b. Request payment of compensatory time by December 1.
4. Accrued compensatory time off must be paid out in full if change in job status/classification, including but not limited to a promotion, occurs before the effective date of the change.
    a. Exceptions may be approved by the Department Head if prior arrangements have been made for the use of compensatory time.

RECOMMENDATION AND PROPOSED MOTION:

I move that the City Council ADOPT the resolution revising the Personnel Policies and Procedures for Section 19.3 Holiday Leave, Section 13.8.B Compensatory Time Off and authorize staff to make the appropriate grammatical changes as needed.

ATTACHMENTS:

1. Resolution

A RESOLUTION REGARDING THE ADOPTION OF PERSONNEL POLICIES AND PROCEDURES SECTION 19.3 HOLIDAY LEAVE AND SECTION 13.8 COMPENSATORY TIME OFF OF THE HIGHLAND CITY PERSONNEL POLICIES AND PROCEDURES MANUAL DATED July 16, 2019, FOR HIGHLAND CITY, UTAH

WHEREAS, personnel policies and procedures may be adopted and amended at the discretion of the City Council and are subject and subordinate to applicable federal and state laws, rules, and regulations, and local ordinances; and

WHEREAS, the purpose of the manual is to provide guidance regarding the fair and consistent administration of city personnel, but neither any contract nor implied contract rights are created hereby; and

WHEREAS, the City Council deems it in the best interest of the employees of Highland City to formally adopt them;

NOW, THEREFORE be it resolved by the Municipal Council of Highland, Utah, as follows:

Section 1. That Section 19.3 Holiday Leave is hereby amended as follows:

3. HOLIDAY LEAVE. A. Holidays which apply to regular, full-time employees are:

(1) New Year's Day ..... January 1st
(2) Human Rights Day ..... 3rd Monday in January
(3) Presidents' Day..... 3rd Monday in February
(4) Memorial Day..... Last Monday in May
(5) JUNETEENTH NATIONAL FREEDOM DAY..... MONDAY PROCEEDING JUNE 19TH
(6) Independence Day ..... July 4th
(7) Pioneer Day ..... July 24th
(8) Labor Day..... 1st Monday in September
(9) VETERANS DAY.....NOVEMBER 11TH
(9) Thanksgiving Day..... 4th Thursday in November
(10) Christmas Day ..... December 25th
~~(10) The City Administrator at the beginning of each year may designate (2) two additional holiday days.~~
~~(11) Any day designated by the Governor as a State Holiday will be observed.~~
(11) Any day designated by the Mayor as a Holiday will be observed.

B. If any of the above holidays fall on a FRIDAY, Saturday, or Sunday, then the City Administrator will determine the observed day for the Holiday.

Section 2. That Section 13.8.B Compensatory Time Off is hereby amended as follows:

B. The law requires that after nonexempt employees have accumulated the maximum amounts of compensatory time off during any work period, any additional overtime must be paid as set forth below:

1. NOT MORE THAN TWO HUNDRED FORTY (240) HOURS OF COMPENSATORY TIME OFF MAY ACCRUE ANNUALLY FROM JANUARY 1 TO DECEMBER 31. ANY HOURS ABOVE TWO HUNDRED FORTY (240) WILL BE PAID AS OVERTIME AT THE NEXT PAY PERIOD.
2. EMPLOYEES MAY ACCRUE UP TO TWO HUNDRED FORTY (240) HOURS OF COMPENSATORY TIME FROM JANUARY 1 TO DECEMBER 31. IF THE EMPLOYEE'S COMPENSATORY TIME BALANCE EXCEEDS ONE HUNDRED AND SIXTY (160) HOURS ON DECEMBER 31, EXCESS WILL BE PAID AS OVERTIME.
3. EMPLOYEES WHO HAVE ACCRUED COMPENSATORY TIME MAY:
    a. SCHEDULE THE USE OF COMPENSATORY TIME BY NOVEMBER 1.
    b. REQUEST PAYMENT OF COMPENSATORY TIME BY DECEMBER 1.
4. ACCRUED COMPENSATORY TIME OFF MUST BE PAID OUT IN FULL IF CHANGE IN JOB STATUS/CLASSIFICATION, INCLUDING BUT NOT LIMITED TO A PROMOTION, OCCURS BEFORE THE EFFECTIVE DATE OF THE JOB CHANGE.
    a. EXCEPTIONS MAY BE APPROVED BY THE DEPARTMENT HEAD IF PRIOR ARRANGEMENTS HAVE BEEN MADE FOR THE USE OF COMPENSATORY TIME.

Section 3. Grammatical Corrections. The City Council authorizes staff to make the necessary grammatical corrections in Section numbering in the existing Manual as required by these revisions.

Section 4. Effective Date. This resolution shall take effect immediately upon passage.

ADOPTED by the City Council of Highland City, Utah, this 3rd day of May 2022.

HIGHLAND CITY, UTAH

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Kurt Ostler
Mayor

COUNCILMEMBER	YES	NO
Tim Ball	☐	☐
Brittney Bills	☐	☐
Sarah Peterson	☐	☐
Kim Rodela	☐	☐
Scott L. Smith	☐	☐

ATTEST:

_____

Stephannie Cottle
City Recorder