HIGHLAND CITY COUNCIL MINUTES

Wednesday, April 29, 2026

Approved May 19, 2026

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

6:00 PM WORK SESSION

Call to Order: Mayor Brittney P. Bills
Invocation: Council Member Scott L. Smith
Pledge of Allegiance: Council Member Liz Rice
Respect Statement: Mayor Brittney P. Bills

The meeting was called to order by Mayor Brittney P. Bills as a regular session at 6:04 pm. The meeting agenda was posted on the Utah State Public Meeting Website at least 24 hours prior to the meeting. The prayer was offered by Council Member Scott L. Smith and those in attendance were led in the Pledge of Allegiance by Council Member Liz Rice.

PRESIDING:	Mayor Brittney P. Bills
COUNCIL MEMBERS:	
Ron Campbell	Present
Doug Cortney	Present
Liz Rice	Present
Kim Rodela	Present
Scott L. Smith	Present

CITY STAFF PRESENT: City Administrator Erin Wells, Assistant City Administrator/Community Development Director Jay Baughman, City Recorder Stephannie Cottle, City Engineer/Public Works Director Chris Trusty, Library Director Karen Liu

OTHERS PRESENT: Jon Hart, Kurt Ostler, Wesley Warren

1. PRESENTATIONS

Items in this section are formal presentations by invited organizations or individuals. If further discussion is needed, it will be brought to the City Council on a future agenda.

a. Highland City FY 2026-2027 Budget

The City Council will discuss the Highland City FY2026-2027 Budget.

City Administrator Wells opened the budget discussion by explaining that while staff drives the budget preparation effort, they recognize this is the Council's budget and it should reflect the direction received from Council Members. Ms. Wells emphasized that staff's role is to provide information and options, while Council provides policy direction for implementation.

General Fund Changes:

Alpine Highway Fence: Ms. Wells reported that staff agreed with Council feedback to move the $80,000 Alpine Highway fence budget from the Council department to Planning and Zoning within the general fund, as it makes more sense administratively. Council Member Smith asked about the remaining funds from the original $240,000 three-year grant program, noting only $95,000 had been used. Ms. Wells explained that the original resolution established $80,000 per year for three years without rollover, though Council could modify this policy if demand exceeded the annual allocation. Assistant City Administrator Jay Baughman confirmed that approximately $150,000 remains available.

Traffic Monitoring Software: Ms. Wells confirmed that Council directed staff to pursue the $30,000 traffic monitoring software budget. Council Member Campbell asked about pedestrian traffic monitoring capabilities, and City Engineer Chris Trusty noted the current options don't include pedestrian monitoring, but he could research alternatives. Council Member Cortney mentioned seeing pedestrian-specific camera systems at a Utah League of Cities and Towns (ULCT) conference that cost about $2,500 each and keep video data local while only transmitting analysis data. Council Members Smith and Campbell emphasized the importance of pedestrian traffic monitoring given citizen concerns. Ms. Wells committed to better incorporating pedestrian traffic considerations into the city's traffic calming toolbox.

GPS and Air Tags for Equipment: Based on Council feedback, staff left funding for GPS testing on city equipment, particularly snowplows, though initial vendor feedback was not encouraging. Staff will continue researching options for limited implementation rather than aggressive rollout. Air tags will remain on equipment already equipped. Council Member Smith asked about the tracking range of an air tag. City Engineer/Public Works Director Trusty explained air tags work within 40-50 feet of iPhones, making them effective in populated areas but not in remote locations.

Community Events Coordinator Position: Ms. Wells reported that based on feedback from the Council, staff understood the majority preferred transitioning the head community events position from part-time to full-time rather than adding hours to existing positions. This change would result in a budget increase of $47,000 including benefits. The general fund maintains a $24,000 net revenue even with this change, plus $100,000 in ongoing revenue currently allocated to building security improvements that could be moved to fund balance if needed.

The benefits of full-time staffing include increased stability (addressing recent turnover), better support for youth council programs, opportunities for teen-targeted events, elevation of the Highland Fling event, potential partnerships with the library on senior programming, and serving as liaison with the Alpine Highlands Chamber of Commerce for sponsorship opportunities.

Council Member Smith strongly supported this change, noting the revolving door of part-time staff and the importance of institutional knowledge for community building. Council Members Campbell and Rodela echoed this support. Ms. Wells noted the current part-time employee is interested in the full-time position and, therefore, external hiring will not be necessary.

Library Fund and Property Tax Increase: Ms. Wells first explained the background of the historical $417,000 transfer from the general fund to the library fund; State law requires dedicated library tax funds to receive motor vehicle taxes, but due to an error over 10 years, the library fund did not receive this revenue. A former Council Member brought this to staff's attention, leading to the creation of a separate library fund. While there's no statutory obligation to repay the missed revenue, it represents a policy decision. Based on Council feedback expressing discomfort with the large general fund impact, this repayment was removed from the budget. However, going forward, the library fund properly receives motor vehicle tax revenue automatically. Ms. Wells then noted the budget includes a property tax increase of approximately $172,000 to support library operations without the general fund transfer. This would result in about $27.55 per year for the average Highland household (less than the originally estimated $30 due to commercial property absorption). The increase would fund:

- Keeping pace with TLC (shared catalog) demands from American Fork and Pleasant Grove libraries
- Continuing the Highland Senior Hub program after grant funding ends in June
- Adding a part-time employee to help with all programming, addressing staff shortages that have forced postponement of popular programs like Fairy Tale Ball and STEAM Club
- Sustaining Libby (digital library) services facing increased costs due to higher usage and federal grant cuts

Ms. Wells noted that Highland library patrons use the library significantly more than the state average for both electronic and physical materials, despite being at the bottom for per-capita funding. Property tax provides more stable, ongoing revenue than general fund transfers, which staff would not recommend for permanent positions.

Council Member Smith provided historical context, noting Highland's last property tax increase was in fiscal year 2008 for the library's certified tax rate. In 2010, during the recession, the Council implemented a rare property tax decrease averaging $60 per household, which also reduced library funding by approximately $9 per household annually. He calculated that about $600,000 in library funding has been foregone since the 2010 reduction. Smith expressed strong support for the increase, emphasizing the library's community benefit and noting that property taxes are federally deductible while city fees are not.

Council Member Rice stated that while she supports the library, she had spoken with over 100 residents in the past two weeks, with only three supporting the tax increase. She expressed concerns about property tax increases given ongoing school district issues but acknowledged the measure would likely pass 4-1.

Council Member Cortney asked about the cost breakdown for the two position changes. Ms. Wells confirmed the events coordinator position costs $47,000 but needed to follow up on the exact library position costs.

Ms. Wells presented two options for the library property tax increase:

- Option 1: $172,000 increase resulting in $27.55 per average household and $12,000 net revenue for the library
- Option 2: $187,000 increase resulting in $30 per average household and $27,000 net revenue for the library

Ms. Wells explained that since property tax doesn't account for inflation and Highland's major development (Ridgeview) is nearly complete, this would be a temporary fix requiring future consideration. Option 2 would extend the timeline before another increase becomes necessary.

Council Member Campbell expressed concern about justifying increases beyond outlined needs, preferring to stick with what was presented to the public. After philosophical discussion and debate of the merits of each of the two options, Council consensus supported Option 1, with Council Member Rice dissenting. Responsive to input provided by Council Member Smith regarding status of the City's debt, Ms. Wells confirmed that fiscal year 2027 will be the last payment on the buildings bond, and fiscal year 2028 will be the last payment on the parks bond.

Building Capital and Security Improvements

The budget maintains $100,000 for security improvements to city facilities. Ms. Wells clarified that decisions have not been made and options are still being researched before returning to Council. Council Member Campbell asked about ADA improvements, and Ms. Wells explained the city was unable to qualify for ADA grants this year but is preparing for next year's application. She also addressed Council Member Rice's concern about handicap parking visibility, confirming that repainting parking spaces is planned.

Enterprise Funds:
Culinary Water: The budget retains $33,000 for potential chlorination implementation once well projects complete this summer. Council directed staff not to begin chlorination until either state-mandated or Council determines it's necessary through ongoing monitoring.

Utility Revenue Increases: Additional utility data allowed staff to increase expected revenue projections for pressurized irrigation and culinary water funds, with PI funds going toward future capital projects needed for upcoming meter implementation.

Texas Instruments (TI) Well Study: The budget includes $30,000 to study the potential impact of Texas Instruments' proposed well on Highland's water system. Ms. Wells reported that TI's consultant called recently to explain they're being more thorough in their analysis after the neighborhood meeting revealed many unanswered questions. The study would determine aquifer impacts, drawdown effects, recharge expectations, and potential costs for Highland to address any impacts.

There was a brief discussion about the possibility of performing certain elements of the study in-house. Council Member Rice questioned spending $30,000 on a study, preferring to understand what specific information would be provided. Mr. Trusty explained the study would examine aquifer impacts and potential remediation needs and costs. Council Members expressed interest in ensuring TI contributes funding for any necessary well improvements given their $11 billion project's potential impact on Highland's water system.

Other Budget Adjustments
Highland Fling Revenue and Expenses: Ms. Wells revisited the calculations for Highland Fling revenue and expenses within the general fund. Based on historical data, they reduced the projected revenue from $40,000 to $20,000, and the projected expenses from $80,000 to $60,000. This adjustment maintains the intended net cost impact for the Fling, ensuring alignment with previous council discussions to increase funding for the event while reflecting realistic financial expectations.

IT Inventory and Cost Allocation: Staff discovered an additional computer during IT inventory, causing slight adjustments across multiple funds based on per-employee IT cost allocation. Changes were generally $200-300 per fund.

Interest and Fund Balance Adjustments Several funds required interest revenue adjustments due to changing fund balances, and some funds needed increased fund balance usage to cover capital projects after interest reductions and IT cost increases.

Storm Sewer Fund: Ms. Wells reported that responsive to a question she was asked by Council Member Cortney, double-counting of a $74,000 sewer improvement initiative was found in the budget and was ultimately removed from storm sewer expenses.

Outstanding Items
Ms. Wells noted several items still being finalized:
- Council wage study
- Employee pay plan (4% holding amount budgeted)
- Cemetery fund decisions pending next week's discussion
- IT cost increases due to hardware price inflation and potential computer lifecycle extension from 4 to 5 years

Public Comments
Resident Wesley Warren emphasized the connection between well-funded libraries and public safety, noting

studies showing that libraries create educated, well-behaved populations that reduce demands on public safety services. He supported library funding as essential for maintaining Highland's status as the safest city in the state.

Resident Kurt Ostler expressed frustration with numerous studies in the budget, questioning their ultimate utility while acknowledging the necessity of the Texas Instruments water study. He emphasized the importance of understanding aquifer impacts and ensuring TI contributes to any necessary Highland infrastructure improvements.

Council Member Smith expressed his support for the study regarding the impact of Texas Instruments' proposed well on Highland's water system. He addressed his concern about the potential need for the city to come up with funds to adjust the city's wells due to Texas Instruments' large project, which could require Highland to deepen its wells. He suggested that since Texas Instruments is undertaking a significant multibillion-dollar project, it would be appropriate for them to contribute financially to necessary well improvements. Smith emphasized the importance of conducting the study to gather data that could strengthen the city's position in negotiating with Texas Instruments. This would ensure that any impact from the new well is mitigated effectively, preventing issues such as disruptions to the city's culinary water supply, like making sure toilets can flush adequately. He also stressed the importance of extensive public education efforts, particularly for the library tax increase, recommending strong participation from the Library Board and Friends of the Library at the May 13 open house.

Truth in Taxation Process

Mr. Baughman outlined the extensive new requirements under House Bill 326 for property tax increases. The process requires multiple specific announcements and meetings, with the final truth and taxation hearing on August 18 being the only business allowed that evening. Key dates include:

- May 5: Intent statements and formal announcements (appearing four times on agenda as required)
- May 13: City Open House with budget and tax increase information
- May 19 or June 2: Property tax impact schedule announcement
- June 16: Public hearing and interim budget adoption
- August 18: Truth and taxation hearing and final budget adoption

All meetings must be carefully separated from other city business, and extensive documentation is required. The budget must remain prominently displayed on the city's website throughout the process.

2. CLOSED MEETING

The City Council may recess to convene in a closed meeting to discuss items, as provided by Utah Code Annotated §52-4-205.

At 7:41 pm Council Member Scott L. Smith MOVED that the City Council recess the regular meeting to convene in a closed meeting in the Executive Conference Room to discuss the character, professional competence, or physical or mental health of an individual, as provided by Utah Code Annotated §52-4-205.

Council Member Kim Rodela SECONDED the motion.

The vote was recorded as follows:

Council Member Ron Campbell	*Yes*
Council Member Doug Cortney	*Yes*
Council Member Liz Rice	*Yes*
Council Member Kim Rodela	*Yes*
Council Member Scott L. Smith	*Yes*

The motion carried 5:0

Council Member Doug Cortney MOVED to adjourn the CLOSED MEETING and Council Member Ron Campbell SECONDED the motion. All voted in favor and the motion passed unanimously.
The CLOSED MEETING adjourned at 7:57 pm.

ADJOURNMENT

Council Member Doug Corney MOVED to adjourn the regular meeting and Council Member Ron Campbell SECONDED the motion. All voted in favor and the motion passed unanimously.

The meeting adjourned at 7:58 pm.

I, Stephannie B. Cottle, City Recorder of Highland City, hereby certify that the foregoing minutes represent a true, accurate and complete record of the meeting held on April 29, 2026. This document constitutes the official minutes for the Highland City Council Meeting.

Stephannie B. Cottle, CMC, UCC
City Recorder

Highland City
Fiscal Year 2026-2027
Draft Tentative Budget

April 29, 2026

HIGHLAND CITY

Tonight's Agenda

- Follow-up on Council Requests & Questions to Prior Tentative Version
  - Discussion on options for Library tax increase
- Other Budget Changes Made by Staff
- Reminder of Potential Changes to Come
- Calendar of Upcoming Dates
  - Truth in Taxation Requirements

FOLLOW-UP ON COUNCIL REQUESTS & QUESTIONS TO PRIOR TENTATIVE VERSION

General Fund – Council & Planning

- Alpine Highway Fence grant program moved from Council department to Planning and Zoning

General Fund – Streets & Roads

- Traffic Monitoring Software
  - $30,000 budgeted in Streets & Roads in General Fund
  - Staff will continue to research options and bring recommendation to Council

- GPS vs. Airtags
  - $5,000 budgeted in Streets & Roads in General Fund
  - Do a pilot program with snowplows and bring back results/ recommendations on any future rollouts to Council
  - Leave airtags on equipment in the meantime

General Fund – Community Events

- Transition from part-time Civic Events Coordinator to full-time ~ $47,000
  - Leaves General Fund net revenue of ~$24,000 above than one-time Lone Peak transfer amount
    - General Fund is also transferring $100,000 in one-time costs for building security improvements not using fund balance
  - Benefits: more long-term stability in position, provide more opportunities for Youth Council, add additional events (teen-targeted), "elevate" the level of Fling, partner with the Library on Senior Citizen activities, coordination with Chamber of Commerce, pursue additional sponsor/donation opportunities, etc.

Library Fund

- Eliminated transfer from General Fund to Library Fund from prior year Motor Vehicle Tax “payback”
- Takes away a big impact to the General Fund fund balance
  - If any future transfer were to occur, it would be up to a future Council to decide.

Library Fund

- Property tax increase of $171,600 still included
  - Keep up with the demand of TLC from our library patrons
    - Transition of one PT employee to FT employee
    - Additional PT employee
  - Continuation of Senior Citizen programming currently grant funded
  - Libby increase funding

- Property tax increase provides a more stable source of revenue for ongoing costs vs. one-time transfer

Library Fund – Options to Consider

	Option 1 *Amount in Current Draft Budget*	**Option 2** *True $30 per Household*
Total Increase in Tax Revenue	$171,600	~$186,886
Annual Increase to Average Home	$27.55	$30.00
Net Revenue in Library Fund	$12,055	~$27,341

Debt Service Fund – Final Bond Payments

- Buildings Bond (Complete in FY27)

	Principal	Interest	P&I
9/1/2026	419,000	2,263	421,263
TOTAL	**852,000**	**9,127**	**861,127**

- Parks Bond (Complete in FY28)

	Principal	Interest	P&I
9/1/2026	505,000	15,398	520,398
3/1/2027		10,108	10,108
9/1/2027	965,000	10,108	975,108
TOTAL	**1,949,000**	**71,428**	**2,020,428**

Building Capital Fund

- $100,000 budgeted for Building Safety Improvements
- Staff continuing to get proposals and bids before bringing proposal back to Council for feedback and direction

Culinary Water Fund

- Chlorination
  - $33,000 still included in case we do need to begin chlorinating
  - Well projects to be prepared to chlorinate will be completed this summer
  - Staff will continue to monitor water tests and report back to Council
- Well Study
  - $30,000 budgeted for potential study to understand impact of any new wells on our culinary wells

OTHER BUDGET CHANGES MADE BY STAFF

General Fund

- Adjusted Fling Revenue/ Expenses based on historical amounts. Net expense of $40,000 prioritized by Council still preserved.
- Computer inventory audit – small shifts in IT Fund charges
  - Impacted Cemetery, Library, Building & Development, Sewer, PI, Storm Sewer, Culinary, Utility Transportation, & Internal Service IT Fund

Storm Sewer Fund

- Realized one initiative was counted in two line items
  - Lowered expenses by $74,000
  - Lowered use of fund balance

Decreased Interest Revenue

- Funds Where Fund Balance is Being Used/ Increase Lessened
  - Library
  - Parks Tax
  - Sewer
  - Storm Sewer

Increased Use of Fund Balance

- Lowered interest & increased IT costs
  - Building & Development - $5,000
  - Sewer - $16,000
  - Storm Sewer - $5,000
  - Utility Transportation - $1,000

Increased Revenue Growth Projections

- Pressurized Irrigation - $50,000 increased revenue
  - More into savings for future capital projects
- Culinary Water - $46,000 increased revenue

REMINDER OF POTENTIAL CHANGES TO COME

Potential Changes Still to Come

- Council wage study
- Employee pay plan update
- Cemetery Fund
  - Will be updated based on Council's final decision on fees next week
- IT Fund
  - Updating replacement schedule based on dramatically increased costs for hardware
- Truth in Taxation requirements
  - Dedicated line item for potential tax increase

NEXT STEPS – REMAINING BUDGET CALENDAR

Budget Calendar Including Truth in Taxation Requirements

- Tuesday, May 5 – Intent to Make Statement, Property Tax Statement, Impact Schedule, Public Hearing, & Adoption of Highland Tentative Budget
  - Set public hearing for Interim Budget
- Wednesday, May 13 – City Open House
- May 19 OR June 2 – Property Tax Statement & Impact Schedule

Budget Calendar Including Truth in Taxation Requirements

- Tuesday, June 16 – Public Hearing & Interim Budget Adoption
  - Set public hearing for Truth in Taxation
- TBD – public open houses
- Tuesday, August 18 – Truth in Taxation Hearing & Final Budget Adoption (ONLY CITY BUSINESS ALLOWED THAT NIGHT)

QUESTIONS?

HIGHLAND CITY

Motion to Adjourn to Closed Meeting

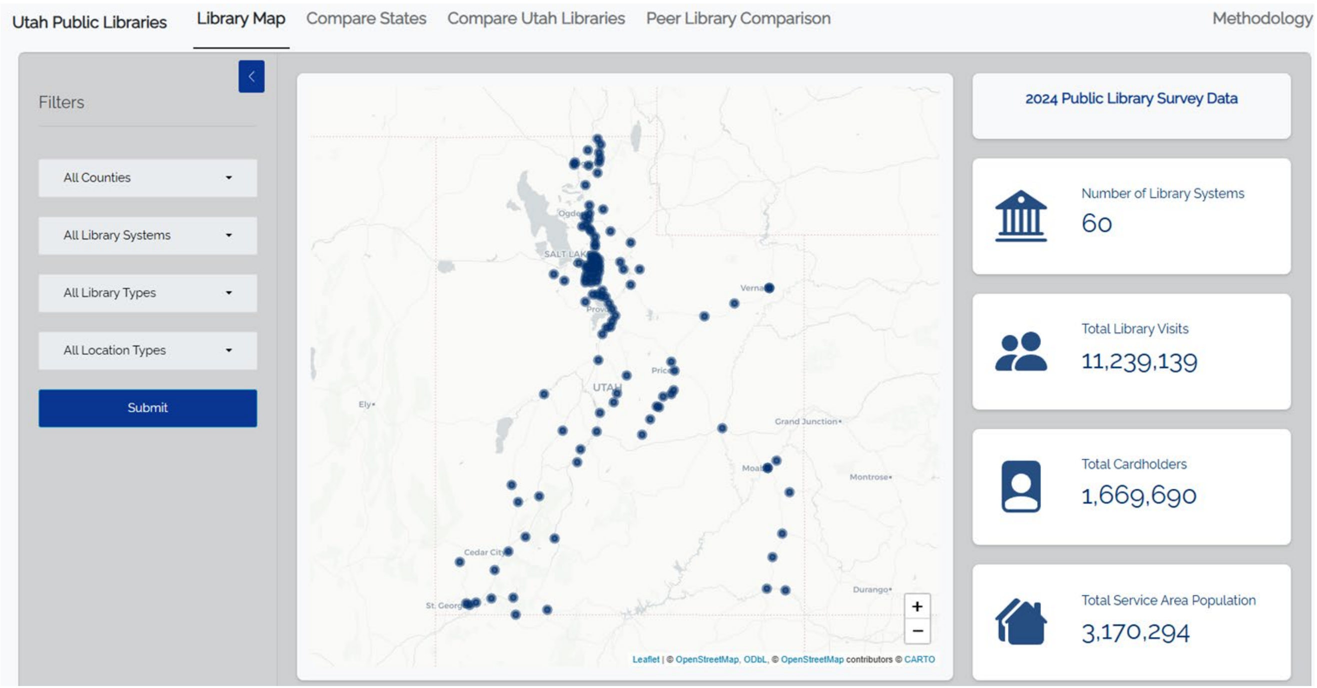
I move that City Council recess the City Council work session to convene in a closed meeting in the executive conference room to discuss the character, professional competence, or physical or mental health of an individual, as provided by Utah Code Annotated §52-4-205.

CLOSED MEETING

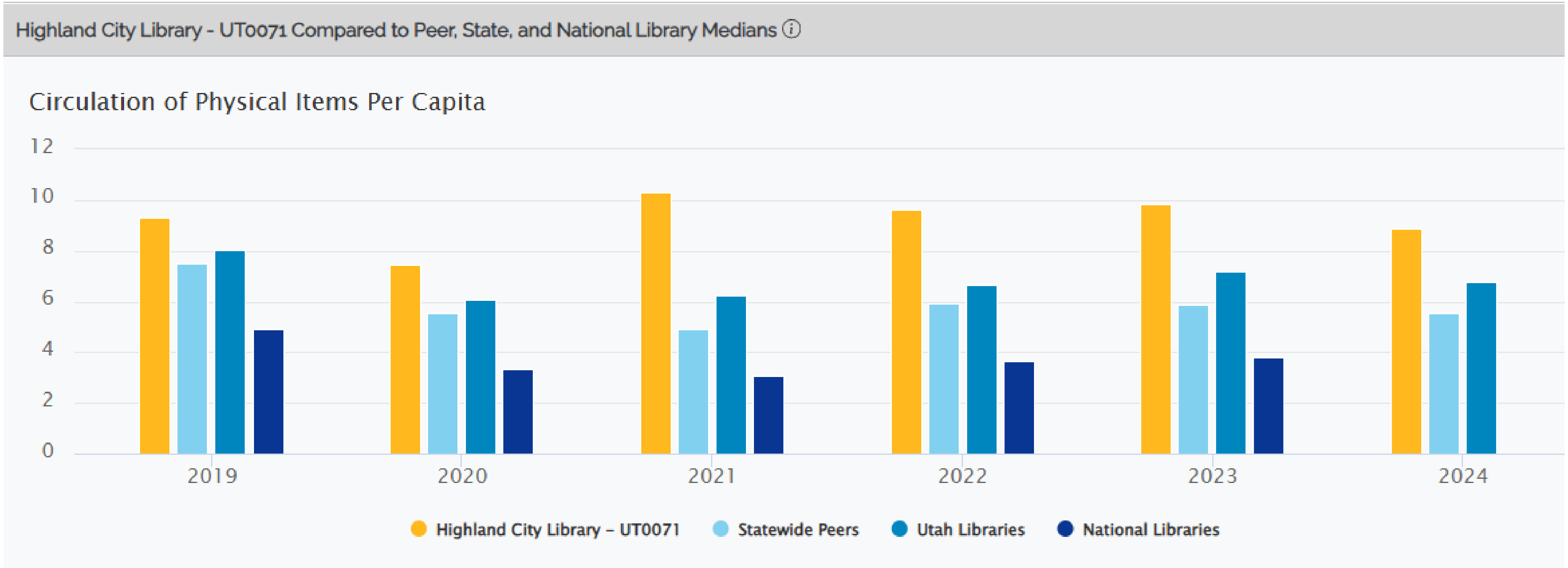
The Highland City Council has recessed the regular City Council meeting to convene in a closed meeting to discuss the character, professional competence, or physical or mental health of an individual, as provided by Utah Code Annotated §52-4-205.

The City Council Work Session will adjourn immediately following the end of the closed meeting.

Highland City Library Trends: Comparison with Utah Libraries and National Libraries



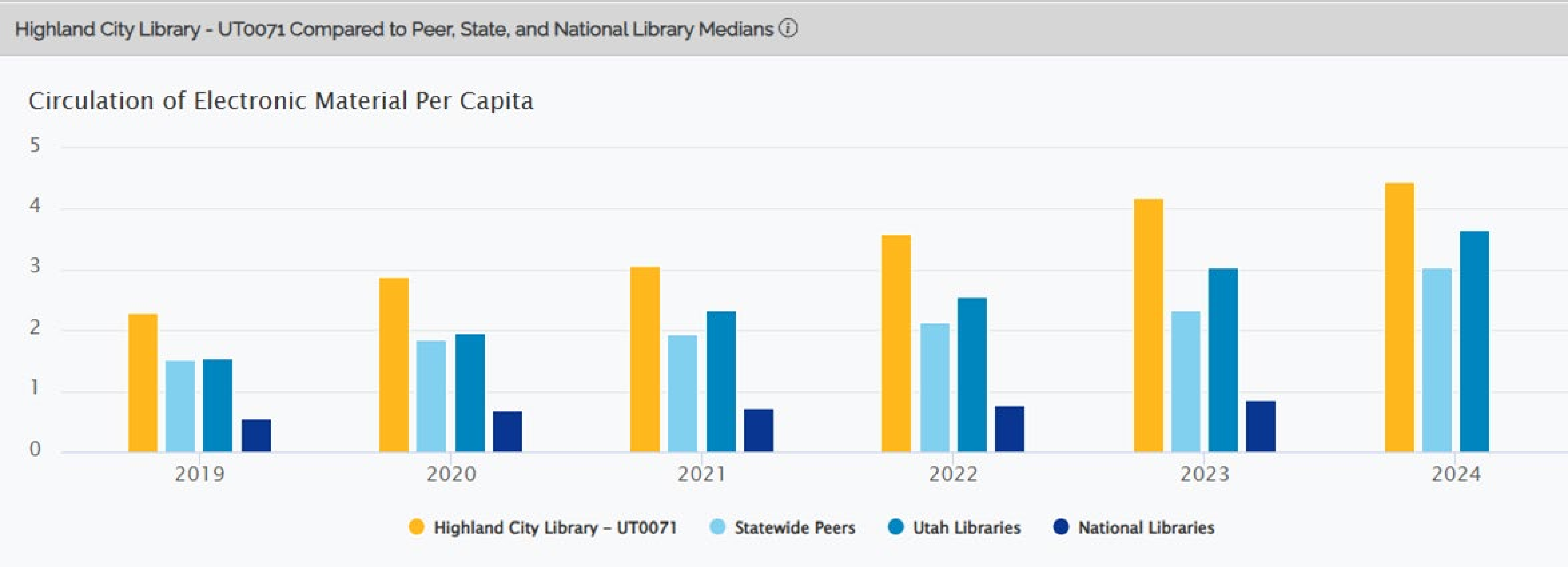
https://library.utah.gov/statistics/



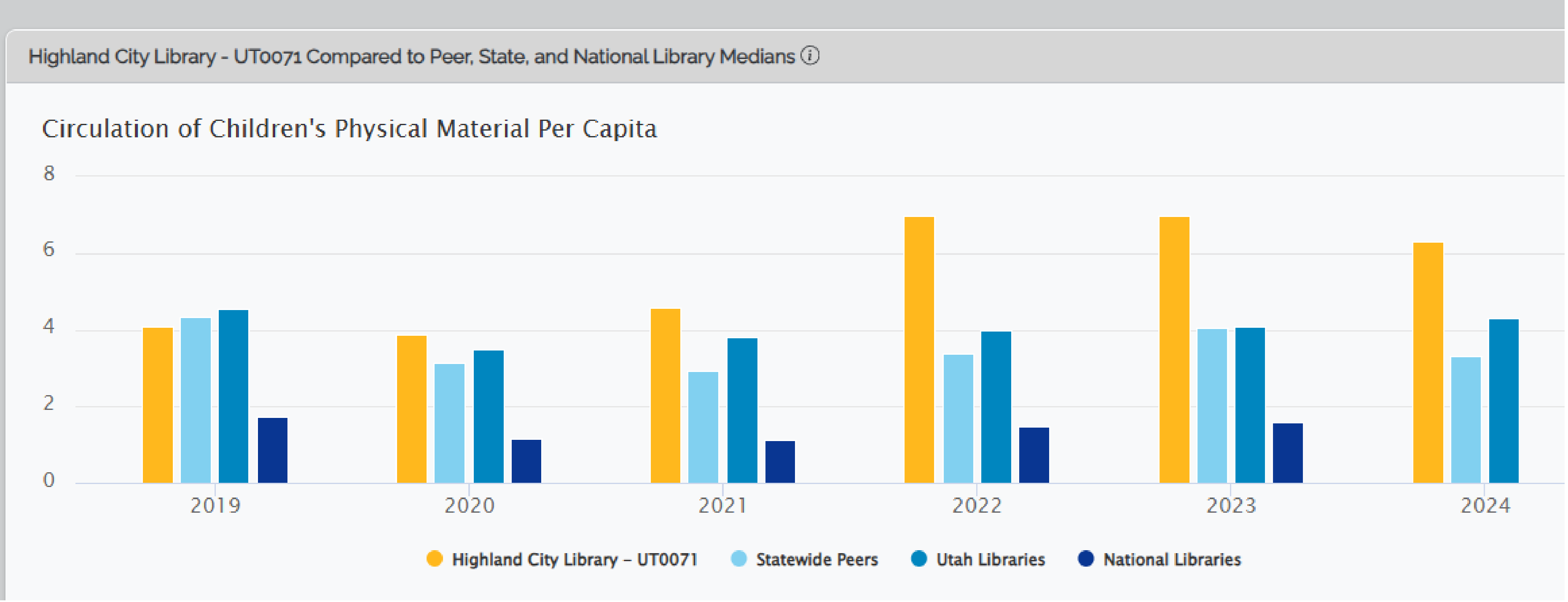
Highland City Library physical items circulation per capita = 8.89
Statewide peers physical items circulation per capita = 5.56
Utah libraries median physical items circulation per capita = 6.77
*Based on total annual circulation

Library	State	Population of Legal Service Area	Visits	Registered Users	Total FTE of Staff	Total Revenue
Highland City Library - UT0071	Utah	19,902	41,164	6,317	5.26	$409,111
Brigham City Library - UT0006	Utah	19,963	62,949	10,943	9.48	$929,665
Grantsville City Library - UT8003	Utah	14,417	37,112	6,306	4.13	$355,312
Hyrum Library - UT0010	Utah	22,099	82,152	4,364	5.95	$388,873
Morgan County Library - UT0035	Utah	12,832	43,359	2,663	4.71	$313,994
Price City Library - UT0017	Utah	8,262	31,267	3,850	4	$279,907

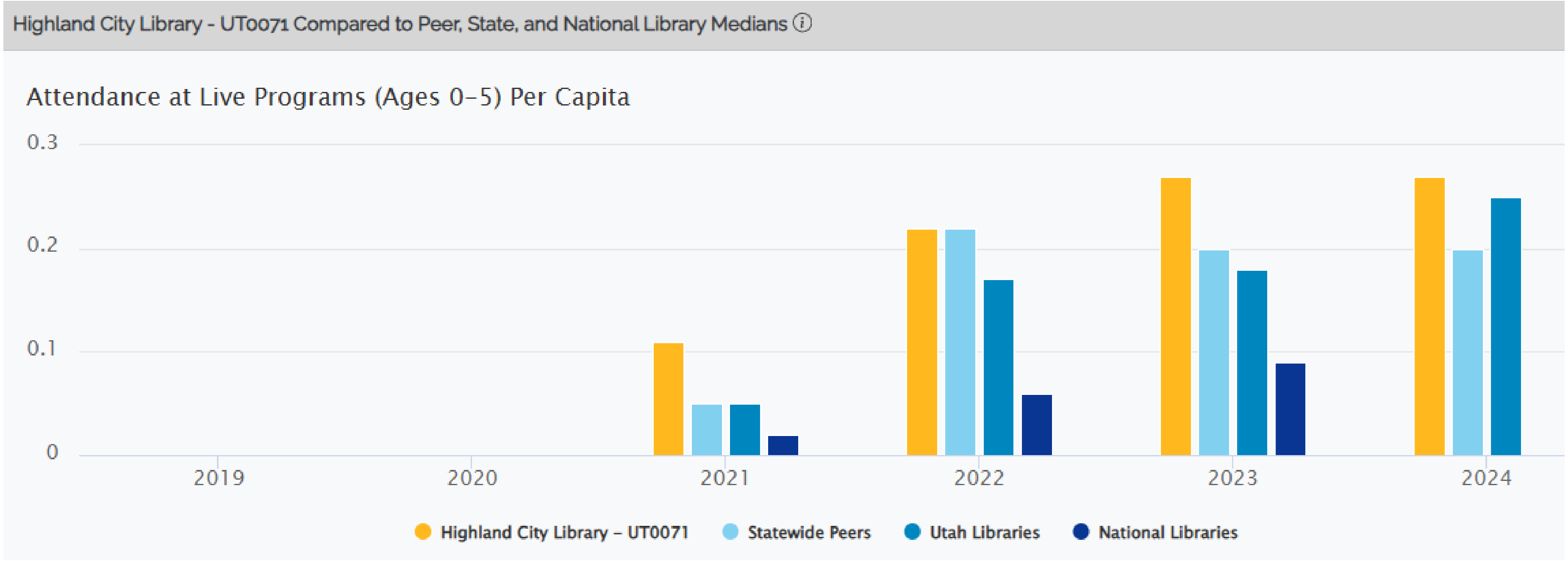
Top five libraries in Highland City Library's peer group.
Peer group calculations include: service area, FTE, number of cardholders, total revenue, and number of library visits.



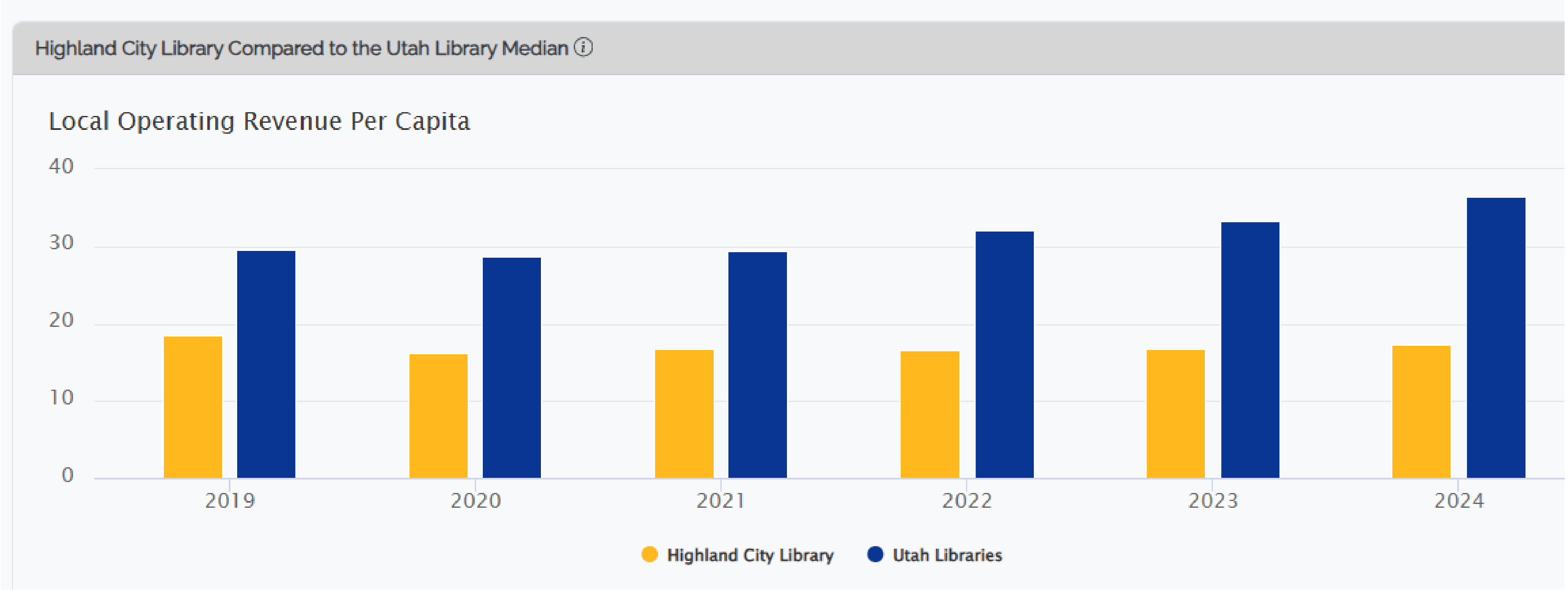
Highland City Library electronic material circulation per capita = 4.46
Statewide peers electronic material circulation per capita = 3.04
Utah libraries median electronic material circulation per capita = 3.66
*Based on total annual circulation



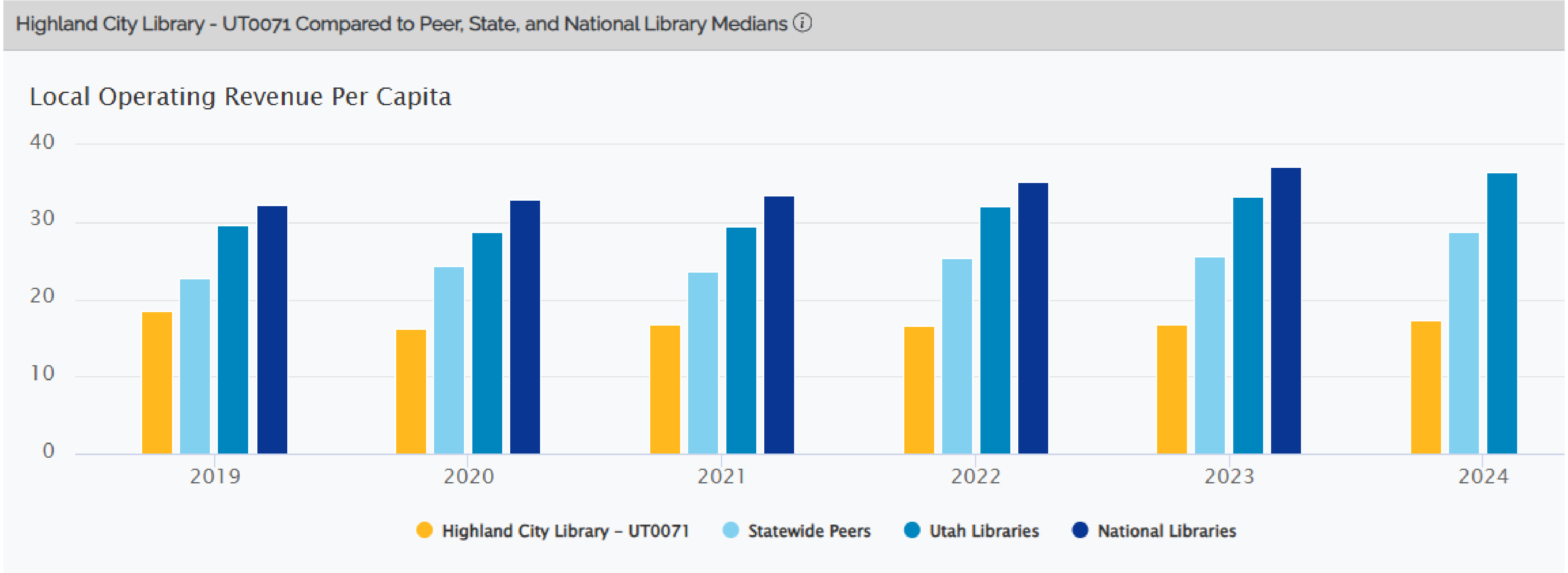
Highland City Library children's material circulation per capita = 6.31
Statewide peers children's material circulation per capita = 3.30
Utah libraries children's material circulation per capita = 4.30
*Based on total annual circulation



Highland City Library programs attendance (ages 0-5) per capita = 0.27
Statewide peers programs attendance (ages 0-5) per capita = 0.20
Utah libraries median programs attendance (ages 0-5) per capita = 0.25



Highland City Library local operating revenue per capita = $17.24
Utah Libraries median local operating revenue per capita = $36.42



Highland City Library local operating revenue per capita = $17.24
Statewide peers local operating revenue per capita = $28.66
Utah Libraries median local operating revenue per capita = $36.42

2024 Local Operating Revenue Per Capita

Library	Legal Service Area Population	FTE	Local Operating Revenue	Local Operating Revenue Per Capita	Rank (by year)
Park City Library	8,254	15.7	$2,050,044	$248.37	1/60
Grand County Public Library	9,706	13.13	$1,611,899	$166.07	2/60
Salt Lake City Public Library System	209,593	259.08	$26,962,317	$128.64	3/60
President Millard Fillmore Library	2,671	4	$315,099	$117.97	4/60
Emery County Library	10,144	13.24	$978,739	$96.48	5/60
Salt Lake County Library	926,667	404.75	$59,748,521	$64.48	6/60
Delta City Library	3,728	3	$228,163	$61.2	7/60
Summit County Library	34,505	18	$2,015,274	$58.41	8/60
Highland City Library	20,217	5.32	$348,612	$17.24	57/60
Santaquin City Library	17,532	4	$302,078	$17.23	58/60
Hyrum Library	23,314	5.95	$385,305	$16.53	59/60
Helper City Library	3,693	1.5	$46,595	$12.62	60/60

Highland City Library ranks 57th out of 60th for local operating revenue per capita in Utah

HIGHLAND CITY

Fiscal Year 2026-2027 Draft Tenative Budget

April 15, 2026

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ALL FUNDS SUMMARY

Fund	Estimated Beginning Fund Balance	Budgeted Revenue (Including PY Fund Balance)	Budgeted Expenditure (Excluding Saving for Cap Asset Replacement)	Net Revenue (Including PY Fund Balance & Excluding Saving for Cap Asset Replacement)	Use of PY Fund Balance	Estimated Ending Fund Balance
General Fund	$ 4,378,972	$ 14,968,652	$ 14,685,733	$ 282,919	$ 80,000	$ 4,581,891
Cemetery Perpetual Fund	$ 49,015	$ 352,300	$ 332,500	$ 19,800	$ -	$ 68,815
Library Fund	$ 81,746	$ 603,923	$ 591,868	$ 12,055	$ -	$ 93,801
Parks Tax Fund	$ 467,741	$ 410,000	$ 405,000	$ 5,000	$ 200,000	$ 272,741
Building & Development Fund	$ 573,028	$ 951,000	$ 950,929	$ 71	$ 265,000	$ 308,099
Debt Service Fund	$ 17,448	$ 951,770	$ 951,769	$ 1	$ -	$ 17,449
Parks Capital Improvement Fund	$ 3,063,694	$ 1,123,000	$ 1,122,607	$ 393	$ 560,000	$ 2,504,087
Roads Capital Improvement Fund	$ 1,880,115	$ 745,000	$ 745,000	$ -	$ 50,000	$ 1,830,115
Buildings Capital Improvement Fund	$ 1,716,252	$ 523,312	$ 522,763	$ 549	$ 373,000	$ 1,343,801
Town Center Exaction Fund	$ 8,428	$ -	$ -	$ -	$ -	$ 8,428
Sewer Fund	$ 4,166,027	$ 3,736,000	$ 3,734,215	$ 1,785	$ 585,000	$ 3,582,812
Pressurized Irrigation Fund	$ 5,149,735	$ 3,098,000	$ 2,702,377	$ 395,623	$ -	$ 5,545,358
Storm Sewer Fund	$ 2,455,490	$ 1,211,000	$ 1,210,440	$ 560	$ 261,000	$ 2,195,050
Culinary Water Fund	$ 2,347,078	$ 2,158,000	$ 2,154,745	$ 3,255	$ 150,000	$ 2,200,333
Utility Transportation Fund	$ 602,602	$ 1,370,000	$ 1,369,421	$ 579	$ -	$ 603,181
Internal Service IT Fund	$ 1,676	$ 53,826	$ 52,150	$ 1,676	$ -	$ 3,352
TOTAL - ALL FUNDS	$ 26,959,047	$ 32,255,784	$ 31,531,517	$ 724,267	$ 2,524,000	$ 25,159,314

GENERAL FUND SUMMARY

		ACTUALS FY2023		ACTUALS FY2024		ACTUALS FY2025		ADOPTED BUDGET FY2026		PROPOSED BUDGET FY2027
BEGINNING FUND BALANCE:							**$**	**4,581,251**	**$**	**4,378,972**
REVENUES:										
Taxes	$	7,537,644	$	7,703,556	$	8,110,485	$	8,004,608	$	8,714,297
Licenses and Permits		1,104,600		28,328		45,763		32,600		41,500
Intergovernmental Revenue		3,577,247		1,426,692		1,699,895		1,568,500		1,742,957
Fees and Services		1,110,026		974,625		1,008,576		1,029,000		1,061,971
Court Fines		186,857		285,873		268,472		303,000		224,000
Other		231,194		338,077		232,564		172,330		171,330
Cemetery		60		-		-		-		-
Miscellaneous		599,872		591,851		540,837		589,404		854,555
Garbage and Other		1,530,946		1,606,299		1,667,660		1,849,552		1,970,043
TOTAL REVENUE	**$**	**15,878,447**	**$**	**12,955,300**	**$**	**13,574,252**	**$**	**13,548,994**	**$**	**14,780,652**
TRANSFERS IN:										
Transfers In From Other Financial Sources	$	360,044	$	949,000	$	253,902	$	-	$	-
Transfer from Cemetery Perpetual Fund		-		-		-		100,898		-
Transfer from Pressurized Irrigation Fund		-		-		-		108,000		108,000
TOTAL TRANSFERS IN	**$**	**360,044**	**$**	**949,000**	**$**	**253,902**	**$**	**208,898**	**$**	**108,000**
TOTAL REVENUE & TRANSFERS IN	**$**	**16,238,491**	**$**	**13,904,300**	**$**	**13,828,154**	**$**	**13,757,892**	**$**	**14,888,652**
USE OF PRIOR YEAR FUND BALANCE:	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**202,279**	**$**	**80,000**

GENERAL FUND SUMMARY

	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027
GENERAL FUND EXPENDITURES:					
Council	$ 148,411	$ 103,114	$ 135,461	$ 184,072	$ 94,070
Court	268,883	303,403	323,301	391,582	363,616
Administrative	502,756	568,478	632,974	668,748	763,615
Human Resources	-	233	79,903	113,934	138,504
Auditor	13,500	13,900	13,900	20,000	20,000
Finance	213,065	232,492	92,047	103,507	102,851
Recorder	104,472	131,262	110,950	177,320	132,046
Treasurer	58,637	64,900	88,798	103,364	121,150
Attorney	62,250	66,216	73,805	82,968	84,980
Appeal Authority	(454)	(1,463)	-	-	-
Planning and Zoning	125,117	43,180	31,286	68,092	198,733
Education and Promotion	780	17,125	26,010	43,042	68,328
Police	2,735,870	2,857,933	3,080,145	3,202,312	3,368,158
Emergency Services	2,251,705	2,458,504	2,656,045	3,064,225	2,973,250
Building Inspection	362,777	81,901	54,106	55,885	69,431
Streets and Roads	838,767	664,980	762,735	981,493	1,069,021
Engineering	278,263	211,287	167,743	221,736	215,645
Parks and Recreation	829,749	1,544,385	1,481,859	1,989,482	2,105,424
Community Events	128,850	145,518	189,078	195,872	266,601
Garbage	1,141,844	1,385,415	1,403,045	1,571,571	1,642,310
TOTAL DEPT ALLOCATIONS	**$ 10,065,782**	**$ 10,892,763**	**$ 11,403,192**	**$ 13,239,205**	**$ 13,797,733**

GENERAL FUND SUMMARY

	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027
TRANSFERS OUT:					
Transfer to Capital Improvement Fund	$ 4,146,830	$ 1,690,000	$ -	$ -	$ -
Transfer to Parks Capital Improvement Fund	-	-	70,000	70,000	133,000
Transfer to Roads Capital Improvement Fund	-	-	1,430,000	630,000	655,000
Transfer to Bldg Capital Improvement Fund	-	-	321,542	-	100,000
Transfer to Debt Service Fund	347,813	499,000	363,481	-	-
Transfer to Open Space Fund	270,941	-	-	-	-
Transfer to Cemetery Perpetual Fund	-	-	-	-	-
Transfer to Library Fund	-	-	-	20,966	-
TOTAL TRANSFERS OUT:	**$ 4,765,584**	**$ 2,189,000**	**$ 2,185,023**	**$ 720,966**	**$ 888,000**
TOTAL EXP. & TRANS.OUT	**$ 14,831,365**	**$ 13,081,763**	**$ 13,588,215**	**$ 13,960,171**	**$ 14,685,733**
OPERATING SURPLUS(DEFICIT)	**$ 1,407,126**	**$ 822,537**	**$ 239,939**	**$ 0**	**$ 282,919**

GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	MID-YEAR ACTUALS DEC 2025	PROJECTED FY2026	PROPOSED BUDGET FY2027
10-31-10	Property Tax - Current Year	$ 2,004,319	$ 2,017,538	$ 2,085,702	$ 2,139,168	$ 1,886,545	$ 2,139,168	$ 2,203,343
10-31-20	Property Tax - Delinquent	126,617	133,207	172,704	125,000	20,770	125,000	130,000
10-31-30	General Sales and Use Taxes	3,937,400	4,039,906	4,280,627	4,140,000	2,306,350	4,599,724	$ 4,737,716
10-31-50	Fee-In-Lieu of Pers Prop Tax	129,835	156,085	139,338	150,000	70,211	150,000	150,000
10-31-60	Utility Franchise Tax	1,276,138	1,289,434	1,373,982	1,382,100	710,046	1,420,092	$ 1,434,293
10-31-61	Phone Tax	63,336	67,386	58,132	68,340	29,472	58,944	58,944
	Total Taxes	**$ 7,537,644**	**$ 7,703,556**	**$ 8,110,485**	**$ 8,004,608**		**$ 8,492,929**	**$ 8,714,297**
10-32-10	Business Licenses and Permits	$ 17,434	$ 16,708	$ 14,913	$ 16,000	$ 5,159	$ 16,000	$ 15,000
10-32-21	Building Permits	861,323	(205)	-	-	-	-	-
10-32-22	Building Plan Check Fees	206,503	-	-	-	-	-	-
10-32-26	Road Cut Permits	4,750	10,500	29,300	15,000	12,950	25,000	25,000
10-32-27	Fence Permit	1,513	1,325	1,550	1,600	450	1,600	1,500
10-32-29	Infrastructure Reimb. (Legal)	13,076	-	-	-	-	-	-
	Total Licenses and Permits	**$ 1,104,600**	**$ 28,328**	**$ 45,763**	**$ 32,600**		**$ 42,600**	**$ 41,500**
10-33-30	General Fund Surplus	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-33-40	State Grants	-	-	-	-	-	-	-
10-33-56	Class "C" Road Fund Allotment	932,368	966,868	1,137,142	1,000,000	368,287	1,150,000	1,150,000
10-33-57	County Option Hwy/Transit Tax	354,835	363,406	383,590	382,500	203,478	406,957	406,957
10-33-58	State Liquor Fund Allotment	20,670	19,276	25,673	26,000	-	26,000	26,000
10-33-59	County Public Transit Tax (5th 5th)	-	77,142	153,489	160,000	85,297	160,000	160,000
10-33-99	CARES Act and ARPA Funds	2,269,374	-	-	-	-		-
	Total Intergovernmental Revenue	**$ 3,577,247**	**$ 1,426,692**	**$ 1,699,895**	**$ 1,568,500**		**$ 1,742,957**	**$ 1,742,957**

GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	MID-YEAR ACTUALS DEC 2025	PROJECTED FY2026	PROPOSED BUDGET FY2027
10-34-10	Zoning	$ 13,973	$ -	$ -	$ -	$ -	$ -	$ -
10-34-11	Planning Review	25	-	-	9,000	-	9,000	9,000
10-34-12	DRC Fee	-	-	-	-	-	-	-
10-34-14	Site Plan/Architectural Review	725	-	-	-	-	-	-
10-34-15	Preliminary Review	11,010	-	-	-	-	-	-
10-34-16	Final Review	11,192	-	-	-	-	-	-
10-34-18	Public Works Inspection Fee	90,692	-	-	-	-	-	-
10-34-20	Annexation Fees	550	-	550	-	-	-	-
10-34-21	Civil Review Fee	48,095	-	-	-	-	-	-
10-34-50	Public Safety Fee	933,764	974,625	1,008,026	1,020,000	516,162	1,032,324	1,052,971
	Total Fees and Services	**$ 1,110,026**	**$ 974,625**	**$ 1,008,576**	**$ 1,029,000**		**$ 1,041,324**	**$ 1,061,971**
10-35-10	Highland Fines	$ 133,470	$ 195,150	$ 174,710	$ 200,000	$ 74,263	$ 148,527	$ 150,000
10-35-13	Highland Traffic School	2,560	11,157	7,054	12,000	5,960	11,921	12,000
10-35-14	Alpine Fines	50,199	77,527	84,792	90,000	28,444	56,889	60,000
10-35-33	Public Defender Reimbursement	628	2,040	1,916	1,000	1,133	2,267	2,000
	Total Court Fines	**$ 186,857**	**$ 285,873**	**$ 268,472**	**$ 303,000**		**$ 219,603**	**$ 224,000**
10-36-10	Interest Earnings	$ 190,495	$ 297,473	$ 188,444	$ 125,330	$ 68,258	$ 136,515	$ 125,330
10-36-21	Cell Tower Revenue	40,699	40,604	44,120	47,000	37,236	45,996	46,000
	Total Other Revenue	**$ 231,194**	**$ 338,077**	**$ 232,564**	**$ 172,330**		**$ 182,512**	**$ 171,330**
10-37-10	Cemetery Lot Sales	$ 60	$ -	$ -	$ -	$ -	$ -	$ -
	Total Cemetery Revenue	**$ 60**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**

GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	MID-YEAR ACTUALS DEC 2025	PROJECTED FY2026	PROPOSED BUDGET FY2027
10-38-40	Sale of Fixed Assets	$ -	$ 47,352	$ 14,352	$ -	$ -	$ -	$ -
10-38-42	CC Processing Fee	49,555	19,647	5,613	6,000	3,594	7,100	7,500
10-38-80	Grants	(40)	-	7,890	-	-	-	-
10-38-83	Facility Rentals	26,760	21,134	20,993	20,000	9,587	20,000	20,000
10-38-84	Youth Council Misc. Rev.	2,500	-	-	-	-	-	-
10-38-90	PSD Rent	221,074	221,050	220,783	221,000	55,213	221,000	221,000
10-38-91	Miscellaneous Revenue	68,575	35,653	12,072	30,000	19,242	40,000	288,938
10-38-92	City Events Revenue	2,765	2,725	3,520	3,000	150	3,000	3,000
10-38-93	Alpine Reimbursement	43,990	45,309	55,838	87,604	37,101	74,203	93,017
10-38-94	Lone Peak PSD Reimbursement	43,338	160,804	161,318	171,800	43,321	171,800	191,100
10-38-95	Highland Fling Revenue	29,378	30,013	28,633	40,000	18,428	18,428	20,000
10-38-99	Tree Sale Revenue	111,976	8,162	9,825	10,000	-	10,000	10,000
	Total Miscellaneous Revenue	**$ 599,872**	**$ 591,851**	**$ 540,837**	**$ 589,404**		**$ 565,531**	**$ 854,555**
10-39-00	Other Sources Of Funds	$ -	$ 26,187	$ 34,700	$ -	$ 19,377	$ 38,755	$ -
10-39-10	Garbage Collection Fees	1,204,739	1,276,741	1,374,807	1,571,300	829,247	1,658,494	$ 1,669,531
10-39-11	Indirect Charge Library	8,254	7,236	9,735	9,325	9,325	9,325	$ 10,071
10-39-13	Indirect Charge Garbage	-	12,582	28,331	34,218	34,218	34,218	$ 36,955
10-39-15	Indirect Charge Open Space	16,130	-	-	-	-	-	$ -
10-39-20	Indirect Charge Sewer	108,276	41,357	58,039	70,592	70,592	70,592	$ 76,239
10-39-25	Indirect Charge Cemetery	10,122	4,550	5,794	7,334	7,334	7,334	$ 7,921
10-39-28	Indirect Charge Bldg/Dev	-	17,254	24,453	24,876	24,876	24,876	$ 26,866
10-39-30	Indirect Charge PI	116,125	141,491	59,689	59,426	59,426	59,426	$ 64,180
10-39-35	Indirect Charge Storm Water	20,282	18,670	27,001	26,611	26,611	26,611	$ 28,740
10-39-40	Indirect Charge Culinary Water	47,019	60,231	45,112	45,870	45,870	45,870	$ 49,540
	Total Garbage and Other Revenue	**$ 1,530,946**	**$ 1,606,299**	**$ 1,667,660**	**$ 1,849,552**		**$ 1,975,501**	**$ 1,970,043**

GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	MID-YEAR ACTUALS DEC 2025	PROJECTED FY2026	PROPOSED BUDGET FY2027
10-30-91	Transfer From Oth Fin Sources	$ 360,044	$ 949,000	$ -	$ -	$ -	$ -	$ -
10-30-92	Transfer From Open Space Fund	-	-	-	-	-	-	-
10-30-93	Transfer From Cemetery Perpetual Fund	-	-	145,902	100,898	-	100,898	-
10-30-94	Transfer From Pressurized Irrigation Fund	-	-	108,000	108,000	108,000	108,000	108,000
	Total Transfers In	$ 360,044	$ 949,000	$ 253,902	$ 208,898		$ 208,898	$ 108,000
10-39-90	USE OF PRIOR YEAR FUND BALANCE	$ -	$ -	$ -	$ 202,279	$ -	$ -	$ 80,000
	TOTAL GENERAL FUND REVENUE	$ 16,238,491	$ 13,904,300	$ 13,828,154	$ 13,960,171		$ 14,471,855	$ 14,968,652
	TOTAL GENERAL FUND EXPENDITURES	$ 14,831,365	$ 13,081,763	$ 13,588,215	$ 13,960,171			$ 14,685,733
	Surplus (Deficit)	$ 1,407,126	$ 822,537	$ 239,939	$ -			$ 282,919

FUND 10
GENERAL FUND
COUNCIL

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-41-11	**Salaries/Wages Full-Time**	24,801	9,420	3	-	-	**-**	-	
10-41-13	**Employee Benefits**	5,190	6,577	3,912	2,092	4,046	**1,636**	(2,410)	
10-41-14	**Salaries/Wages Part-Time**	-	25,530	21,389	10,583	22,226	**16,934**	(5,292)	Council wage study in progress. Allocations shifted to other funds.
10-41-21	**Professional Org Memberships**	24,970	21,536	29,197	14,816	33,500	**35,000**	1,500	
10-41-22	**Public Notices**	2,553	-	-	-	500	**500**	-	
10-41-23	**Mileage Reimbursement**	-	-	-	-	400	**400**	-	
10-41-31	**Professional Services**	19,839	6,995	9,010	1,775	12,700	**10,200**	(2,500)	
10-41-33	**Continuing Education**	4,229	2,370	1,190	1,160	4,500	**4,500**	-	
10-41-51	**Insurance & Bonds**	50	-	-	-	-	**-**	-	
10-41-60	**Youth City Council**	3,400	2,551	1,418	-	-	**-**	-	
10-41-61	**Misc. Supplies & Expenses**	60,411	5,218	2,587	88	4,600	**4,300**	(300)	
10-41-62	**Council Appropriations**	2,868	19,318	63,156	702	98,000	**18,000**	(80,000)	$3,000 per Elected Official. Alpine Highway Fence shifted to Planning
10-41-63	**Economic Development**	-	3,500	3,500	-	3,500	**2,500**	(1,000)	
10-41-64	**Highland Historical Society**	100	100	100	100	100	**100**	-	
	TOTAL EXPENDITURES	**148,411**	**103,114**	**135,461**	**31,316**	**184,072**	**94,070**	**(90,002)**	

FUND 10
GENERAL FUND
COURT

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-42-11	Salaries/Wages Full-Time	74,871	32,079	-	-	-	**6,129**	6,129	Reallocation of employees.
10-42-13	Employee Benefits	11,542	10,885	10,528	5,509	14,853	**16,883**	2,030	
10-42-14	Salaries/Wages Part-Time	-	44,336	80,810	41,439	88,499	**88,814**	315	
10-42-21	Professional Org Memberships	-	-	-	-	300	**300**	-	
10-42-22	Prosecutor	31,492	32,737	47,904	33,667	70,000	**72,100**	2,100	
10-42-23	Mileage Reimbursement	-	-	-	-	500	**500**	-	
10-42-24	Office Supplies & Postage	800	902	2,006	922	1,500	**2,000**	500	
10-42-25	Witness Fees	500	315	870	37	1,000	**1,000**	-	
10-42-26	Technical Manuals & Code Books	383	-	-	-	400	**400**	-	
10-42-27	Credit Card Fees	43,670	7,245	3,244	2,484	8,500	**7,000**	(1,500)	
10-42-28	Uniforms	-	32	32	30	100	**100**	-	
10-42-30	Alpine Fine Reimbursement	42,479	77,397	85,387	22,755	90,000	**60,000**	(30,000)	Pass-through. Slowing trend.
10-42-31	State Surcharges	53,455	79,942	71,346	25,427	90,000	**80,000**	(10,000)	Slowing trend
10-42-32	Professional & Technical Services	-	-	1,890	1,500	1,000	**3,000**	2,000	
10-42-33	Continuing Education	1,918	250	976	930	2,000	**2,500**	500	
10-42-34	Public Defender	10,472	11,375	11,850	4,725	14,000	**14,000**	-	
10-42-35	Court Interpreter	1,017	2,090	2,170	283	2,500	**2,500**	-	
10-42-36	Court Bailiff/Security	630	1,328	1,799	486	2,000	**2,000**	-	
10-42-74	Capital Outlay-Equipment	(6,835)	-	-	-	-	**-**	-	
10-42-75	Internal Service IT Expense	2,490	2,490	2,490	4,430	4,430	**4,390**	(40)	
	TOTAL EXPENDITURES	**268,883**	**303,403**	**323,301**	**144,625**	**391,582**	**363,616**	**(27,966)**	

FUND 10
GENERAL FUND
ADMINISTRATION

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-43-11	Salaries/Wages Full-Time	93,706	110,855	146,565	79,030	166,524	**207,803**	41,279	Shifting away from development fund allocations.
10-43-12	Overtime	437	1,589	795	354	-	**-**	-	
10-43-13	Employee Benefits	44,270	50,806	64,478	33,637	76,587	**89,283**	12,696	Shifting away from development fund allocations.
10-43-14	Salaries/Wages Part-Time	7,934	1,656	3,099	1,144	5,987	**33,109**	27,122	Council Priority - Managment Intern
10-43-21	Professional Org. Memberships	2,566	2,531	1,167	1,012	2,300	**2,430**	130	
10-43-22	Public Notices	-	-	-	-	-	**-**	-	
10-43-23	Mileage Reimbursement	73	152	1,153	174	300	**400**	100	
10-43-24	Office Supplies	14,805	18,480	16,755	7,401	20,000	**20,000**	-	
10-43-25	Equip.-Supplies & Maintenence	5,885	13,429	27,049	6,135	23,000	**23,000**	-	
10-43-26	Personnel Recruitment	1,704	1,860	-	-	-	**-**	-	
10-43-27	Newsletter Printing	9,602	11,815	9,557	3,601	12,000	**12,000**	-	
10-43-28	Telephone	19,095	23,091	24,757	12,318	26,050	**25,000**	(1,050)	
10-43-29	Website	13,557	19,116	6,825	-	1,500	**7,500**	6,000	Annual Payment for rental software missed in FY26
10-43-30	Car Allowance	2,180	4,787	5,106	3,000	6,000	**6,000**	-	
10-43-31	Professional & Technical/IT	34,962	28,093	43,776	18,130	36,600	**45,600**	9,000	Increase in IT provider costs
10-43-32	Postage	6,000	7,000	7,473	1,000	9,000	**9,000**	-	
10-43-33	Continuing Education	2,918	5,528	4,356	4,292	6,900	**7,150**	250	
10-43-34	Building Maintenance	67,013	98,118	112,908	36,801	90,000	**100,000**	10,000	Cost increases with aging buildings
10-43-35	Building Utilities	54,093	56,957	54,026	25,735	60,000	**61,000**	1,000	
10-43-37	Technical Manuals & Code Books	-	-	-	-	-	**-**	-	
10-43-38	Uniforms	227	166	100	30	100	**100**	-	
10-43-39	Safety Committee	7,852	8,277	8,531	3,286	8,500	**9,000**	500	
10-43-40	Mass Notification System	3,478	3,478	-	3,478	14,500	**-**	(14,500)	Moved to Education and Promotion
10-43-41	Phone Reimbursement	1,487	1,077	1,085	42	-	**-**	-	

FUND 10
GENERAL FUND
ADMINISTRATION

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
10-43-42	Credit Card Fees (Convenience)	1,746	2,686	1,706	826	2,000	**2,000**	-	
10-43-49	Supplies & Expenses City Adm	5,638	9,595	27	565	1,000	**1,000**	-	
10-43-50	Covid-19 Expenses	-	-	-	-	-	**-**	-	
10-43-51	Insurance & Surety Bonds	64,038	70,419	72,436	73,936	79,000	**79,000**	-	
10-43-52	Bond Continuing Disclosure Fee	-	-	-	-	-	**-**	-	
10-43-54	Software	257	2,758	129	2,784	6,350	**8,500**	2,150	
10-43-61	Miscellaneous Supplies	99	651	182	88	-	**-**	-	
10-43-75	Capital Outlay-Special Proj	23,622	-	-	-	-	**-**	-	
10-43-82	Internal Service IT Expense	13,510	13,510	18,935	14,550	14,550	**14,740**	190	
	TOTAL EXPENDITURES	**502,756**	**568,478**	**632,974**	**333,349**	**668,748**	**763,615**	**94,867**	

FUND 10 GENERAL FUND HUMAN RESOURCES ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-44-11	Salaries/Wages Full-Time	-	-	29,979	18,016	35,701	**50,303**	14,602	Shifting employee allocations.
10-44-12	Overtime	-	-	98	-	-	**-**	-	
10-44-13	Employee Benefits	-	-	17,202	10,036	19,586	**26,143**	6,557	Shifting employee allocations.
10-44-21	Professional Org. Memberships	-	-	624	150	1,208	**1,208**	-	
10-44-23	Mileage Reimbursement	-	-	-	-	550	**550**	-	
10-44-24	Office Supplies & Postage	-	-	598	-	-	**-**	-	
10-44-27	Software	-	-	5,673	2,717	17,030	**11,500**	(5,530)	Training software now available through insurance provider
10-44-28	Phone Reimbursement	-	-	614	300	600	**600**	-	
10-44-29	Uniforms	-	-	100	-	100	**100**	-	
10-44-30	Employee Engagement	-	-	16,020	11,033	21,000	**24,400**	3,400	Inflationary increases, quarterly staff meeting
10-44-31	Professional Services	-	233	5,842	6,967	7,200	**13,200**	6,000	Shifted CDL screenings here
10-44-32	Wellness	-	-	998	-	5,000	**5,000**	-	
10-44-33	Continuing Education	-	-	2,154	3,461	5,959	**5,500**	(459)	
	TOTAL EXPENDITURES	-	233	79,903	52,680	113,934	138,504	24,570	

FUND 10
GENERAL FUND
AUDITOR

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-45-31	Professional & Technical Serv	13,500	13,900	13,900	-	20,000	**20,000**	-	
	TOTAL EXPENDITURES	13,500	13,900	13,900	-	20,000	20,000	-	

FUND 10
GENERAL FUND
FINANCE

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-46-11	Salaries/Wages Full-Time	168,205	157,322	57,430	29,268	58,536	**58,135**	(401)	Shifting employee allocations
10-46-12	Overtime	16	253	-	-	-	**-**	-	
10-46-13	Employee Benefits	39,782	62,822	24,287	12,659	25,866	**25,286**	(580)	
10-46-14	Salaries/Wages Part-Time	-	1,724		-	-	**-**	-	
10-46-21	Professional Org. Memberships	290	864	300	-	775	**800**	25	
10-46-23	Mileage Reimbursement	-	1,330	12	-	-	**-**	-	
10-46-24	Office Supplies & Postage	361	-	139	-	-	**-**	-	
10-46-26	Technical Manuals & Code Books	-	-	-	199	200	**200**	-	
10-46-27	Software	-	-	165	3,813	8,850	**8,850**	-	
10-46-28	Phone Reimbursement	2,485	2,757	1,051	540	1,080	**1,080**	-	
10-46-29	Uniforms	392	263	100	79	100	**100**	-	
10-46-30	Car Allowance	-	-	2,400	1,200	2,400	**2,400**	-	
10-46-33	Continuing Education	1,534	5,156	6,164	957	5,700	**6,000**	300	
	TOTAL EXPENDITURES	**213,065**	**232,492**	**92,047**	**48,716**	**103,507**	**102,851**	**(656)**	

FUND 10
GENERAL FUND
RECORDER

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-47-11	Salaries/Wages Full-Time	51,079	48,340	51,678	26,669	53,357	**65,496**	12,139	Shifting employee allocations
10-47-12	Overtime	5,840	7,414	4,569	2,819	4,000	**4,000**	-	
10-47-13	Employee Benefits	30,550	23,638	24,763	12,830	25,822	**30,576**	4,754	
10-47-14	Salaries/Wages Part-Time	5,775	5,600	280	71	811	**8,644**	7,833	Council priority - scanning intern
10-47-21	Professional Org. Memberships	455	570	395	25	525	**525**	-	
10-47-22	Election	(2,894)	35,557	16,129	35,668	75,000	**5,000**	(70,000)	Bulk of election costs will be in FY28
10-47-23	Mileage Reimbursement	114	48	29	-	300	**300**	-	
10-47-24	Office Supplies & Postage	14	-	-	-	-	**-**	-	
10-47-28	Software Licenses and Maint.	8,419	4,360	2,329	-	5,425	**5,425**	-	
10-47-29	Phone	1,072	1,077	1,085	540	1,080	**1,080**	-	
10-47-30	Uniforms	94	88	91	48	100	**100**	-	
10-47-31	Codification	1,500	1,575	1,777	-	1,900	**1,900**	-	
10-47-32	Professional & Tech Services	-	-	4,750	3,400	6,000	**6,000**		
10-47-33	Continuing Education	2,453	2,996	3,074	1,214	3,000	**3,000**	-	
10-47-74	Capital Outlay-Equipment	-	-	-	-	-	**-**	-	
	TOTAL EXPENDITURES	**104,472**	**131,262**	**110,950**	**83,284**	**177,320**	**132,046**	**(45,274)**	

FUND 10
GENERAL FUND
TREASURER

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-48-11	**Salaries/Wages Full-Time**	31,148	35,046	48,733	26,901	51,031	**59,554**	8,523	Shifting allocations away from building fund
10-48-12	**Overtime**	1,110	1,341	722	850	250	**250**	-	
10-48-13	**Employee Benefits**	21,295	23,735	27,894	15,776	33,029	**37,967**	4,938	
10-48-14	**Salaries/Wages Part-Time**	-	-	4,353	1,870	8,069	**12,394**	4,325	Shifting allocations away from building fund
10-48-21	**Professional Org. Memberships**	334	349	274	249	485	**485**	-	
10-48-23	**Mileage Reimbursement**	255	-	49	-	250	**250**	-	
10-48-27	**Software Licenses**	-	-	1,350	1,350	2,700	**2,700**	-	
10-48-28	**Telephone**	596	598	1,217	600	1,200	**1,200**	-	
10-48-30	**Uniforms**	144	170	350	180	350	**350**	-	
10-48-33	**Continuing Education**	3,756	3,662	3,855	2,907	6,000	**6,000**	-	
	TOTAL EXPENDITURES	**58,637**	**64,900**	**88,798**	**50,682**	**103,364**	**121,150**	**17,786**	

FUND 10
GENERAL FUND
ATTORNEY

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-49-11	Salaries/Wages Full-Time	-	15,232	48,484	25,138	49,864	**52,655**	2,791	Shifting employee allocations
10-49-12	Overtime	-	-	-	-	-	**-**	-	
10-49-13	Employee Benefits	-	3,833	18,448	9,191	20,824	**20,045**	(779)	
10-49-21	Professional Org. Memberships	-	-	665	-	800	**800**	-	
10-49-23	Mileage Reimbursement	-	-	-	-	200	**200**	-	
10-49-31	Professional & Technical Serv	62,250	47,151	1,560	-	5,000	**5,000**	-	
10-49-33	Continuing Education	-	-	1,125	150	1,500	**1,500**	-	
10-49-38	Uniforms	-	-	100	82	100	**100**	-	
10-49-41	Telephone	-	-	400	540	1,080	**1,080**	-	
10-49-54	Software	-	-	3,024	1,298	3,600	**3,600**	-	
	TOTAL EXPENDITURES	**62,250**	**66,216**	**73,805**	**36,399**	**82,968**	**84,980**	**2,012**	

FUND 10
GENERAL FUND
APPEAL AUTHORITY

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-51-31	Professional & Technical Serv	(454)	(1,463)	-	-	-	-	-	Moved to Building & Development Fund
	TOTAL EXPENDITURES	**(454)**	**(1,463)**	-	-	-	-	-	

FUND 10
GENERAL FUND
PLANNING & ZONING

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-52-11	Salaries/Wages Full-Time	78,767	19,637	3,758	9,482	20,113	**74,947**	54,834	Reallocation of employees away from Development Fund, Council priority - planner tech position
10-52-12	Overtime	1,533	(20)	-	-	1,000	**1,000**	-	
10-52-13	Employee Benefits	32,258	7,382	4,661	5,111	11,748	**38,073**	26,325	Reallocation of employees away from Development Fund, Council priority - planner tech position
10-52-14	Salaries/Wages Part-Time	-	41	19,268	13,248	32,206	**1,688**	(30,518)	Council priority - planner tech position (PT becoming FT)
10-52-15	Planning Commission Salaries	3,514	2,640	-	-	-	**-**	-	
10-52-21	Professional Org. Memberships	129	-	-	-	-	**-**	-	
10-52-22	Public Notices	-	2	-	-	-	**-**	-	
10-52-23	Mileage Reimbursement	311	612	262	-	125	**125**	-	
10-52-24	Supplies	-	-	-	-	100	**100**	-	
10-52-25	Special Projects	4,062	-	-	-	-	**80,000**	80,000	Alpine Highway Fence moved from Council
10-52-27	Postage	-	-	-	-	-	**-**	-	
10-52-28	Software Licenses	1,002	2,475	1,975	1,975	2,700	**2,700**	-	
10-52-30	Uniforms	97	-	100	-	100	**100**	-	
10-52-31	Plat Recording Fees	1,000	1,836	243	-	-	**-**	-	
10-52-32	Planner & Professional Services	-	7,744	734	-	-	**-**	-	
10-52-33	Continuing Education	1,572	823	287	-	-	**-**	-	
10-52-35	Phone Reimbursement	873	10	-	-	-	**-**	-	
	TOTAL EXPENDITURES	**125,117**	**43,180**	**31,286**	**29,816**	**68,092**	**198,733**	**130,641**	

FUND 10
GENERAL FUND
EDUCATION & PROMOTION

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-53-11	Salaries/Wages Full-Time	710	3,498	-	-	-	**6,129**	6,129	Reallocation of employees
10-53-12	Overtime	-	-	-	-	500	**500**	-	
10-53-13	Employee Benefits	70	736	1,027	641	1,759	**4,023**	2,264	
10-53-14	Salaries/Wages Part-Time	-	3,351	10,401	5,865	18,203	**18,931**	728	
10-53-21	Professional Org. Memberships	-	-	-	-	400	**400**	-	
10-53-22	Community Engagement	-	2,007	1,599	878	5,000	**5,000**	-	
10-53-23	Travel & Training	-	-	-	-	500	**500**	-	
10-53-26	Website	-	-	12,722	9,421	13,500	**18,665**	5,165	Annual Increase, Accessibility, & AI Software
10-53-27	Special Projects	-	7,358	-	-	-	**-**	-	
10-53-28	Telephone	-	175	196	336	1,080	**1,080**	-	
10-53-33	Training	-	-	-	-	2,000	**2,000**	-	
10-53-38	Uniforms	-	-	65	-	100	**100**	-	
10-53-40	Mass Notification System	-	-	-	-	-	**11,000**	11,000	Moved from Administration
	TOTAL EXPENDITURES	**780**	**17,125**	**26,010**	**17,141**	**43,042**	**68,328**	**25,286**	

FUND 10
GENERAL FUND
POLICE

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-54-31	**Lone Peak Public Safety Dist.**	2,735,870	2,857,933	3,035,196	1,588,156	3,176,312	**3,342,158**	165,846	1 new FT Position, wage adjustment
10-54-54	**Contributions**	-	-	44,949	-	26,000	**26,000**	-	Beer Tax pass through to LPPSD
	TOTAL EXPENDITURES	**2,735,870**	**2,857,933**	**3,080,145**	**1,588,156**	**3,202,312**	**3,368,158**	**165,846**	

FUND 10
GENERAL FUND
EMERGENCY SERVICES

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-57-11	**Administration Expense**	193,290	283,884	250,227	123,364	247,176	**283,635**	36,459	New contract attorney, dispatch increases
10-57-31	**Lone Peak Public Safety Dist**	2,058,415	2,174,621	2,405,818	1,408,524	2,817,049	**2,689,615**	(127,434)	Wage market adjustment, new formula
	TOTAL EXPENDITURES	**2,251,705**	**2,458,504**	**2,656,045**	**1,531,888**	**3,064,225**	**2,973,250**	**(90,975)**	

FUND 10
GENERAL FUND
BUILDING INSPECTION

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-58-11	Salaries/Wages Full-Time	185,758	50,641	28,772	15,180	30,071	**38,954**	8,883	Reallocation away from Building Fund
10-58-12	Overtime	9,198	(250)	1,617	684	-	-	-	
10-58-13	Employee Benefits	98,083	26,676	16,165	9,468	16,814	**21,477**	4,663	
10-58-21	Professional Org. Memberships	605	516	-	-	-	-	-	
10-58-23	Mileage Reimbursement	34	-	-	-	-	-	-	
10-58-24	Tools, Supplies & Postage	104	96	137	-	-	-	-	
10-58-25	Fuel Expenditure Vehicles	3,086	306	-	-	-	-	-	
10-58-26	Technical Manuals & Code Books	60	517	-	-	-	-	-	
10-58-28	Software	2,588	628	-	-	-	-	-	
10-58-29	Cell Phone	2,197	1,023	1,605	-	-	-	-	
10-58-31	Professional & Tech. Services	54,121	-	4,870	4,465	9,000	**9,000**	-	
10-58-33	Continuing Education	4,361	902	86	-	-	-	-	
10-58-38	Uniforms	351	289	297	-	-	-	-	
10-58-74	Capital Outlay-Equipment	-	-	-	-	-	-	-	
10-58-75	Internal Service IT Expense	2,230	558	557	-	-	-	-	
	TOTAL EXPENDITURES	362,777	81,901	54,106	29,798	55,885	69,431	13,546	

FUND 10 GENERAL FUND STREETS AND ROADS ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-60-11	Salaries/Wages Full-Time	195,183	125,519	114,752	54,994	125,371	**136,222**	10,851	Reallocation away from Building Fund.
10-60-12	Overtime	12,492	6,704	4,275	1,512	8,000	**8,000**	-	
10-60-13	Employee Benefits	121,324	74,073	63,698	24,717	67,109	**71,969**	4,860	
10-60-14	Salaries/Wages Part-Time	128	1,245	2,090	1,173	3,641	**-**	(3,641)	
10-60-15	Overtime Snow Removal	27,065	11,469	4,913	112	12,000	**12,000**	-	
10-60-16	Radio Maintenance	606	360	432	72	750	**750**	-	
10-60-17	Mobile Telephones	3,824	2,710	2,379	987	3,500	**3,500**	-	
10-60-27	Street Light Power	68,591	68,972	82,065	44,824	82,000	**82,000**	-	
10-60-28	Street Light Repair	12,273	3,377	39,841	(563)	30,000	**30,000**	-	
10-60-30	Bldg Maintenance & Utilities	4,373	6,982	14,427	2,011	4,500	**4,500**	-	
10-60-31	Rep.Potholes, Crack Seal, Etc.	93,390	61,241	52,902	12,686	100,000	**100,000**	-	
10-60-33	Continuing Education	1,749	1,638	2,457	-	2,500	**2,500**	-	
10-60-34	Prof and Tech Services	15,611	10,265	3,079	2,061	10,000	**10,000**	-	
10-60-35	Professional Org. Memberships	-	-	-	198	250	**250**	-	
10-60-36	Office Supplies	353	214	192	-	500	**500**	-	
10-60-37	Sidewalk Repair & Maint	36,157	82,923	112,198	42,769	125,000	**125,000**	-	LTAP study immenent
10-60-38	Uniforms & Safety Wear	3,117	2,191	2,876	1,430	2,500	**2,500**	-	
10-60-39	Street Striping	19,939	13,315	21,285	24,678	40,000	**40,000**	-	
10-60-40	School Crossing Maintenance	1,407	4,623	1,400	1,004	3,000	**3,000**	-	
10-60-41	Pedestrian Crossings	10,548	6,414	4,592	174	14,000	**14,000**	-	
10-60-42	Technical Manuals & Code Books	-	-	-	-	200	**200**	-	
10-60-43	Software	-	-	-	150	19,200	**49,200**	30,000	Traffic monitoring software
10-60-47	Public Works Shop Tools & Sup	6,216	5,954	5,120	2,093	6,000	**6,000**	-	
10-60-48	Streets, Traffic, & Warn Signs	22,645	22,610	20,787	2,493	20,000	**25,000**	5,000	Increased demand
10-60-49	Snow Removal	140	-	-	-	-	**-**	-	
10-60-50	Equipment Repair & Maintenance	68	558	2,181	921	1,000	**1,000**	-	

FUND 10
GENERAL FUND
STREETS AND ROADS

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
10-60-51	Fuel Expense Vehicles	14,246	15,255	13,572	3,983	13,100	**13,100**	-	
10-60-52	Snow Removal:Salt	77,247	61,982	7,574	14,341	60,000	**60,000**	-	
10-60-53	Snow Removal:Equipment Maint	13,191	22,761	12,179	1,840	25,000	**25,000**	-	
10-60-54	Snow Removal:Fuel & Oil	11,874	6,475	2,477	-	8,600	**8,600**	-	
10-60-56	Maintenance & Repair: Trucks	13,038	15,841	16,979	5,437	34,352	**20,000**	(14,352)	Truck service bed purchased in FY26
10-60-57	Maintenance & Repair:Equipment	22,930	23,376	28,489	9,518	25,000	**30,000**	5,000	Tentative number for GPS in snowplows
10-60-58	Snow Removal Equipment	13,852	1,874	17,171	329	25,000	**25,000**	-	
10-60-59	Capital Equipment Purchases	-	-	-	-	-	**-**	-	
10-60-61	Drug Testing	1,017	2,076	1,406	150	700	**700**	-	
10-60-73	Capital Outlay-Improvements	2,972	-	-	-	7,000	**7,000**	-	
10-60-74	Capital Outlay-Equipment	9,410	193	33,000	-	-	**-**	-	
10-60-75	Capital Outlay-Special Projects	-	-	-	-	-	**-**	-	
10-60-76	Internal Service IT Expense	1,790	1,790	1,790	1,720	1,720	**1,530**	(190)	
10-60-77	Traffic Calming & Ped Safety	-	-	70,159	65,174	100,000	**150,000**	50,000	Council priority - additional funds
	TOTAL EXPENDITURES	**838,767**	**664,980**	**762,735**	**322,988**	**981,493**	**1,069,021**	**87,528**	

FUND 10
GENERAL FUND
ENGINEERING

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-66-11	Salaries/Wages Full-Time	117,324	80,176	67,861	35,390	85,130	**80,369**	(4,761)	Updated time allocations
10-66-12	Overtime	68	117	12	-	500	**500**	-	
10-66-13	Employee Benefits	51,415	31,801	25,658	14,177	35,126	**33,796**	(1,330)	
10-66-29	Highland City PE Tracking Cost	2,215	2,691	88	-	10,000	**10,000**	-	
10-66-30	Car Allowance	3,763	4,787	5,083	3,000	6,000	**6,000**	-	
10-66-31	Professional & Tech Services	94,906	77,600	61,094	9,825	70,000	**70,000**	-	
10-66-32	GIS Survey	2,842	11,342	3,537	1,616	10,000	**10,000**	-	
10-66-33	Equipment-Supplies & Maint	976	-	699	259	1,000	**1,000**	-	
10-66-34	Fuel and Oil	-	326	-	-	-	**-**	-	
10-66-35	Continuing Education	3,141	934	2,601	695	2,000	**2,000**	-	
10-66-37	Telephone Reimbursement	1,161	1,167	345	233	1,080	**1,080**	-	
10-66-38	Uniforms	186	344	400	240	400	**400**	-	
10-66-39	Books, Memberships, & Subscrip	267	-	365	296	300	**300**	-	
10-66-42	Technical Manuals & Code Books	-	-	-	-	200	**200**	-	
	TOTAL EXPENDITURES	**278,263**	**211,287**	**167,743**	**65,732**	**221,736**	**215,645**	**(6,091)**	

FUND 10
GENERAL FUND
PARKS AND RECREATION

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-70-11	Salaries/Wages Full-Time	151,855	279,532	303,271	186,160	410,202	**436,151**	25,949	Reallocation away from Cemetery Fund
10-70-12	Overtime	9,490	29,024	24,625	13,391	30,000	**30,000**	-	
10-70-13	Employee Benefits	73,813	174,870	173,979	107,933	231,769	**269,930**	38,161	
10-70-14	Seasonal Employees	89,640	265,662	115,299	147,309	149,000	**163,900**	14,900	Reallocation away from Cemetery Fund
10-70-15	Salaries/Wages Part-Time	-	-	109,663	-	180,421	**196,213**	15,792	Reallocation away from Cemetery Fund
10-70-16	Mobile Telephones	3,912	4,895	6,041	2,582	5,000	**5,000**	-	
10-70-17	Public Works Bldg Utilities	4,008	4,312	3,395	2,241	7,000	**7,000**	-	
10-70-19	Flowers, Mulch, & Tree Replace	-	-	2,542	817	3,500	**3,500**	-	
10-70-21	Org. and Training Memberships	710	350	565	-	500	**500**	-	
10-70-22	Water Park Maintenance	2,164	9,308	6,313	1,787	7,000	**7,000**	-	
10-70-24	Playground Maintenance & Rep.	777	14,105	29,879	13,395	69,000	**69,000**	-	
10-70-25	Equipment-Supplies & Maint.	4,453	20,439	24,389	8,134	26,000	**26,000**	-	
10-70-26	Water Park Chemicals	4,252	4,188	6,657	4,250	5,000	**5,000**	-	
10-70-27	Power for Parks, Clocks, & Tim	7,047	12,837	15,335	6,270	13,000	**13,000**	-	
10-70-28	Recreation	30,000	-	8,035	-	-	**-**	-	
10-70-29	Sprinkler Parts & Replacement	12,594	40,510	34,779	21,524	40,000	**40,000**	-	
10-70-30	Vehicle Maintenance & Repair	7,899	7,376	6,902	2,097	9,000	**9,000**	-	
10-70-31	Park Maintenance Contract	-	9,150	8,795	1,098	12,000	**12,000**	-	
10-70-32	Water Park Utilities	4,888	4,592	4,963	3,919	5,000	**5,000**	-	
10-70-33	Lawn Equipment Maintenance	13,782	11,723	12,005	5,818	13,000	**13,000**	-	
10-70-34	Fuel and Oil	13,403	40,300	34,174	26,737	45,000	**45,000**	-	
10-70-35	Continuing Education	3,465	3,200	3,031	695	3,200	**3,200**	-	
10-70-36	Office Supplies	141	102	153	-	500	**500**	-	
10-70-37	Uniforms & Safety Wear	2,961	6,405	7,838	1,824	7,500	**7,500**	-	
10-70-38	Trail Maintenance	73,274	146,805	41,122	38	260,000	**260,000**	-	

FUND 10
GENERAL FUND
PARKS AND RECREATION

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
10-70-39	Fertilizer & Weed Killer	38,736	107,887	126,770	49,073	135,000	135,000	-	
10-70-40	Public Works Shop Tools & Supp	1,844	8,367	3,322	922	4,000	4,000	-	
10-70-41	Arbor Day Tree Purchases	28,964	30,116	30,000	346	30,000	30,000	-	
10-70-42	Replacement Trees & Maint	10,225	81	10,123	3,898	20,000	20,000	-	
10-70-43	Tree Tools & Vehicle	39	770	-	-	-	-	-	
10-70-44	Highland Glen Park Improvement	55,328	18,176	12,027	1,790	20,000	40,000	20,000	Council priority - Bike Park Maintenance
10-70-45	UT Cnty Murdock Trail Maint	8,689	23,937	4,357	2,542	15,000	15,000	-	
10-70-46	Highland Family Park Maint	-	29,335	38,834	15,193	35,000	35,000	-	
10-70-47	Charging for PI	108,000	108,000	108,000	108,000	108,000	108,000	-	
10-70-48	Restroom Maint. & Port-O-Potty	14,303	27,496	37,224	21,096	35,000	35,000	-	
10-70-49	Parks Equipment Move	13,187	16,428	16,428	8,214	-	-	-	
10-70-50	Field Rental Costs (POPotty)	2,833	3,098	3,428	1,416	3,000	3,000	-	
10-70-51	Disc Golf Expense	540	-	-	-	-	-	-	
10-70-52	Software	-	-	-	-	16,500	16,500	-	
10-70-69	Equipment Lease & Maintenance	3,508	3,488	3,220	-	3,500	3,500	-	
10-70-74	Small Equipment	17,999	76,446	17,287	1,141	30,000	30,000	-	
10-70-75	Capital Equipment Purchases	10,225	275	86,290	-	-	-	-	
10-70-76	Internal Service IT Expense	800	800	800	1,890	1,890	3,030	1,140	
	TOTAL EXPENDITURES	829,749	1,544,385	1,481,859	773,539	1,989,482	2,105,424	115,942	

FUND 10
GENERAL FUND
COMMUNITY EVENTS

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-72-11	Salaries/Wages Full-Time	27,330	38,858	3,324	3,042	5,867	**66,339**	60,472	Council Priority - converstion to full time position
10-72-12	Overtime	(48)	1,997	7,415	5,957	4,500	**4,500**	-	
10-72-13	Employee Benefits	5,824	6,223	9,987	7,377	6,842	**29,500**	22,658	Council Priority - converstion to full time position
10-72-14	Salaries/Wages Part-Time	-	461	39,799	13,445	43,013	**23,202**	(19,811)	Council Priority - 1FT conversion, 1PT with more hours
10-72-23	Mileage Reimbursement	79	-	-	29	300	**300**	-	
10-72-28	Mobile Phone	579	-	929	277	800	**800**	-	
10-72-30	Uniforms	72	230	78	-	300	**300**	-	
10-72-33	Continuing Education	-	-	-	-	1,550	**1,550**	-	
10-72-35	Community Center Utilities	5,216	7,580	5,435	3,115	5,000	**5,000**	-	
10-72-36	Community Center Bldg Maint.	5,779	4,380	6,392	2,375	7,000	**7,000**	-	
10-72-55	Highland Fling Expense	55,294	54,604	78,490	46,111	60,000	**60,000**	-	Council Priority - increased Fling spending
10-72-59	Cultural Arts	3,000	3,000	3,000	3,000	3,000	**3,000**	-	
10-72-60	City Beautification	242	-	-	-	2,000	**2,000**	-	
10-72-61	Tree Committee	3,500	2,315	2,579	-	3,500	**3,500**	-	
10-72-63	Community Enrichment	20,254	24,139	29,919	43,625	42,500	**50,000**	7,500	Council Priority - Christmas Lights
10-72-65	Youth Council	-	-	-	4,317	7,500	**7,500**	-	
10-72-70	Internal Service IT Expense	1,730	1,730	1,730	2,200	2,200	**2,110**	(90)	
	TOTAL EXPENDITURES	**128,850**	**145,518**	**189,078**	**134,869**	**195,872**	**266,601**	**70,729**	

FUND 10
GENERAL FUND
GARBAGE

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-73-11	Salaries/Wages Full-Time	28,429	29,704	23,032	12,408	23,558	**10,595**	(12,963)	Employee reallocation
10-73-12	Overtime	202	349	313	119	-	**-**	-	
10-73-13	Employee Benefits	11,851	14,461	11,410	6,262	13,241	**7,397**	(5,844)	
10-73-14	Salaries/Wages Part-Time	-	691	648	535	2,649	**8,216**	5,567	
10-73-26	Utility Billing	9,465	15,938	15,168	6,647	18,500	**18,500**	-	
10-73-45	Credit Card Fees	6,103	10,452	9,457	4,143	12,000	**12,000**	-	
10-73-49	North Pointe Tipping Fees	278,543	305,573	319,598	155,385	351,085	**377,500**	26,415	North Pointe increases
10-73-50	Hauling Contract	806,872	994,564	993,988	513,642	1,115,850	**1,170,527**	54,677	Waste Management increases
10-73-70	Internal Service IT Expense	380	1,100	1,100	470	470	**620**	150	
10-73-80	Indirect Overhead	-	12,582	28,331	34,218	34,218	**36,955**	2,737	
	TOTAL EXPENDITURES	**1,141,844**	**1,385,415**	**1,403,045**	**733,830**	**1,571,571**	**1,642,310**	**70,739**	

FUND 10
GENERAL FUND
TRANSFERS OUT

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	TRANSFERS OUT								
10-90-90	**Transfer to Capital Imp Fund**	4,146,830	1,690,000	-	-	-	**-**	-	
10-90-89	**Transfer to Parks Capital Imp Fund**	-	-	70,000	70,000	70,000	**133,000**	63,000	Parks capital equipment replacement/saving program
10-90-88	**Transfer to Roads Capital Imp Fund**	-	660,000	1,430,000	630,000	630,000	**655,000**	25,000	Half of B&C road funds & 5th 5th funds
10-90-87	**Transfer to Bldg Capital Imp Fund**	-	1,140,000	321,542	-	-	**100,000**		Building safety improvements
10-90-91	**Transfer to Debt Service Fund**	347,813	499,000	363,481	-	-	**-**	-	
10-90-96	**Transfer to Open Space Fund**	270,941	-	-	-	-	**-**	-	
10-90-93	**Transfer to Library Fund**	-	-	-	20,966	20,966	**-**	(20,966)	No transfer needed
10-90-98	**Transfer to Cem. Perpet. Fund**	-	-	-	-	-	**-**	-	
	TOTAL TRANSFERS OUT	**4,765,584**	**3,989,000**	**2,185,023**	**720,966**	**720,966**	**888,000**	**67,034**	

FUND 21
CEMETERY PERPETUAL FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					$ 137,590	**$ 49,015**		
	REVENUES								
21-30-90	**Transfer from General Fund**	-	-	-	-	-	**-**	-	
21-32-01	**Cemetery Plot Sales**	330,437	436,408	393,178	151,939	315,000	**331,800**	16,800	Appears to be misallocated revenue
21-32-04	**Opening/Closing**	-	-	-	7,250	60,000	**15,000**		Appears to be misallocated revenue
21-32-03	**Other Income**	-	-	-	250	7,500	**500**	(7,000)	
21-36-10	**Interest Earnings**	9,656	5,146	8,084	2,535	2,963	**5,000**	2,037	
21-39-90	**PY Carryover Budgeted**	-	-	-	-	100,898	**-**	(100,898)	TBD
	TOTAL REVENUES	**340,093**	**441,554**	**401,262**	**161,974**	**486,361**	**352,300**	**(89,061)**	
	EXPENDITURES & TRANSFERS								
21-43-11	**Salaries/Wages Full-Time**	74,501	83,672	108,109	66,861	152,875	**111,401**	(41,474)	Shifting from multiple employees to sexton & part-time
21-43-12	**Overtime**	9,356	11,725	16,373	7,144	15,000	**15,000**	-	
21-43-13	**Employee Benefits**	43,390	50,259	60,950	37,156	85,843	**53,383**	(32,460)	Shifting from multiple employees to sexton & part-time
21-43-14	**Seasonal Employees**	13,804	20,444	7,242	10,498	7,000	**22,000**	15,000	Shifting from multiple employees to sexton & part-time
21-43-15	**Salaries/Wages Part-Time**	-	-	10,031	-	14,428	**32,125**	17,697	Shifting from multiple employees to sexton & part-time
21-43-17	**Public Works Bldg Utilities**	2,305	1,816	2,150	1,162	2,000	**2,000**	-	
21-43-18	**Public Works Shop Tools & Supp**	1,890	1,761	1,810	191	1,800	**1,800**	-	
21-43-19	**Flowers, Mulch & Tree Replace**	2,303	3,741	4,000	1,073	4,000	**4,000**	-	
21-43-20	**Sprinkler Repair & Maintenance**	3,580	5,400	6,370	7,231	6,000	**6,000**	-	
21-43-21	**Fertilizer & Weed Killer**	14,191	8,480	9,847	3,291	15,000	**15,000**	-	
21-43-24	**Operations & Maintenance**	4,903	4,909	2,114	1,512	6,000	**6,000**	-	
21-43-25	**Fuel & Oil**	2,492	3,670	3,219	267	3,500	**3,500**	-	
21-43-26	**Equip. Repairs & Maint.**	3,432	2,913	2,583	255	3,500	**3,500**	-	
21-43-28	**Equipment Lease & Maintenance**	3,567	3,478	3,000	295	3,500	**3,500**	-	
21-43-31	**Engineering/Professional Svcs**	361	-	2,595	8,675	2,000	**2,000**	-	
21-43-36	**GIS Maint & Software**	-	6,661	800	20	7,000	**7,000**	-	
21-43-69	**Office Equipment/IT**	620	1,863	592	-	1,200	**1,200**	-	

FUND 21 CEMETERY PERPETUAL FUND ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
21-43-74	Capital Outlay	103,534	79,095	18,498	-	33,000	33,000	-	
21-43-75	Internal Service IT Expense	640	640	640	960	960	970	10	
21-43-80	Indirect Overhead	10,122	4,550	5,794	7,334	7,334	7,921	587	
21-43-81	Insurance Expense	1,077	577	1,089	1,104	1,200	1,200	-	
21-90-90	Transfer to General Fund	252,044	-	145,902	-	100,898	-	(100,898)	TBD
	TOTAL EXPENDITURES & TRANSFERS	548,111	295,653	413,709	155,028	474,038	332,500	(141,538)	
	Surplus (Deficit)	(208,018)	145,901	(12,447)	6,946	12,323	19,800		

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
FUND 22 LIBRARY FUND									
	Beginning Fund Balance:					$ 91,746	**$ 81,746**		
	REVENUES								
22-30-90	**Transfer from General Fund**	-	-	-	20,966	20,966		(20,966)	Not needed.
22-31-10	**Property Taxes**	299,719	303,459	315,797	285,643	322,705	**503,986**	181,281	Property tax increase ($30 per year per home. $2.50 per month)
22-31-11	**Delinquent Property Taxes**	19,568	20,169	26,149	3,145	20,000	**20,000**	-	
22-31-12	**Motor Vehicle Tax**	21,901	21,462	21,111	10,631	21,000	**21,000**	-	
22-32-10	**Fees & Fines**	15,990	16,584	18,736	5,440	8,000	**10,000**	2,000	
22-32-11	**Non-Resident Cards**	34,391	37,426	38,810	17,876	38,250	**38,250**	-	
22-32-12	**Proctoring Services**	67	13	-	-	-	**-**	-	
22-32-13	**Printing**	1,419	1,481	2,211	1,168	2,000	**2,000**	-	
22-36-10	**Interest Income**	4,041	4,188	4,348	660	2,827	**2,000**	(827)	
22-36-11	**Donations**	419	1,110	11,000	3	500	**500**	-	
22-36-12	**Grants**	18,222	8,342	5,140	-	4,000	**5,187**	1,187	
22-36-42	**Credit Card Fees**	-	-	927	469	1,500	**1,000**	(500)	
22-39-90	**PY Carryover Budget**	-	-	-	-	10,000	**-**	(10,000)	
	TOTAL REVENUES	**415,736**	**414,234**	**444,230**	**346,000**	**451,748**	**603,923**	**152,175**	
	EXPENDITURES								
22-43-11	**Salaries/Wages Full-Time**	97,115	86,367	106,111	62,797	115,340	**169,113**	53,773	Transition of PT to FTE
22-43-12	**Overtime**	-	-	44	-	-	**-**	-	
22-43-13	**Employee Benefits**	45,069	49,838	51,179	34,020	56,895	**119,480**	62,585	Transition of PT to FTE, staff change
22-43-14	**Seasonal Employees**						**5,000**		
22-43-14	**Salaries/Wages Part-Time**	114,761	137,535	148,331	79,741	159,458	**165,965**	6,507	Additional staff member to help with TLC demand
22-43-21	**Equipment**	3,224	1,124	9,964	2,402	2,000	**3,200**	1,200	
22-43-22	**Library Board Expenses**	97	140	121	44	250	**250**	-	
22-43-23	**Books & Materials**	31,778	44,125	51,733	17,502	55,000	**65,712**	10,712	Higher demand for digital materials (Libby), book replacement
22-43-25	**Mileage Reimbursement**	145	142	114	167	200	**880**	680	TLC Trips
22-43-27	**Postage**	205	197	5	-	200	**200**	-	
22-43-28	**IT Software**	25,482	13,097	13,333	8,754	14,500	**14,500**	-	

FUND 22
LIBRARY FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
22-43-29	Printing	945	2,090	1,775	429	2,000	**2,000**	-	
22-43-30	Programming	9,589	13,011	10,365	2,619	10,000	**12,000**	2,000	Highland Senior Hub
22-43-31	Phone Reimbursement	2,116	2,287	2,291	1,182	2,160	**2,360**	200	
22-43-32	Uniforms/Emp. Misc.	768	1,679	1,030	74	500	**500**	-	
22-43-33	Continuing Education	2,069	1,153	1,383	-	1,200	**1,200**	-	
22-43-35	Office Supplies	4,205	6,558	5,716	2,154	6,000	**6,000**	-	
22-43-50	Grant Expenditures	18,869	9,246	5,136	-	4,000	**5,187**	1,187	
22-43-61	Indirect Overhead	8,254	7,236	9,735	9,325	9,325	**10,071**	746	
22-43-62	Insurance Expense	895	874	1,362	1,380	1,500	**1,500**	-	
22-43-63	Credit Card Fees	-	-	700	438	1,500	**1,500**	-	
22-43-70	Capital Outlay	-	25,059	23,321	-	-	**-**	-	
22-43-75	Internal Service IT Expense	16,590	16,590	16,590	9,720	9,720	**5,250**	(4,470)	
	TOTAL EXPENDITURES	**382,175**	**418,349**	**460,339**	**232,748**	**451,748**	**591,868**	**135,120**	
	Surplus (Deficit)	**33,562**	**(4,115)**	**(16,109)**	**113,251**	**-**	**12,055**		

FUND 23
PARKS TAX FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					$ 458,741	$ 467,741		
	REVENUES								
23-31-30	Parks Tax	172,475	182,831	197,928	103,743	180,000	**205,000**	25,000	
23-36-10	Interest Earnings	3,661	13,606	14,939	4,762	9,000	**5,000**	(4,000)	
23-39-90	PY Carryover Budgeted	-	-	-	-	-	**200,000**	200,000	Two parks to make up for missed year.
	TOTAL REVENUES	**176,135**	**196,438**	**212,867**	**108,505**	**189,000**	**410,000**	**221,000**	
	EXPENDITURES								
23-40-10	Park Expenditures	-	-	-	174,315	180,000	**405,000**	225,000	Two parks to make up for missed year.
23-90-90	Transfer to Parks Capital Imp Fund	-	170,000	-	-	-	**-**	-	
	TOTAL EXPENDITURES	**-**	**170,000**	**-**	**174,315**	**180,000**	**405,000**	**225,000**	
	Surplus (Deficit)	**176,135**	**26,438**	**212,867**	**(65,810)**	**9,000**	**5,000**		

FUND 24
BUILDING AND DEVELOPMENT FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Unassigned Fund Balance:					**$ 763,388**	**$ 573,028**		
	REVENUES								
24-30-91	**Transfer from General Fund**	279,433	-	-	-	-	**-**	-	
24-32-21	**Building Permits**	5,385	1,098,117	642,967	290,944	650,000	**500,000**	(150,000)	Building slowing
24-32-22	**Building Plan Check Fees**	-	260,618	144,929	65,831	146,000	**100,000**	(46,000)	
24-32-28	**Building Reinspection Fee**	-	100	800	-	1,500	**500**	(1,000)	
24-32-29	**Infrastructure Reimb. (Legal)**	-	-	85	-	-	**-**	-	
24-34-10	**Zoning**	-	6,326	5,770	775	11,000	**1,000**	(10,000)	
24-34-14	**Site Plan/Architectural Review**	-	-	7,250	9,500	7,000	**7,000**	-	
24-34-15	**Preliminary Review**	-	4,920	6,090	-	6,000	**5,000**	(1,000)	
24-34-16	**Final Review**	-	3,008	8,192	2,458	5,000	**4,000**	(1,000)	
24-34-18	**Public Works Inspection Fee**	-	27,814	27,012	20,509	13,000	**20,000**	7,000	
24-34-21	**Civil Review Fee**	-	15,906	27,047	8,188	26,000	**15,000**	(11,000)	
24-34-22	**Appeal Fee**	-	-	-	-	3,500	**3,500**	-	
24-36-10	**Interest Earnings**	-	22,164	35,971	7,736	30,563	**10,000**	(20,563)	
24-36-42	**Credit Card Fees**	-	50,519	36,650	12,502	40,000	**20,000**	(20,000)	
24-39-90	**PY Carryover**	-	-	-	-	190,360	**265,000**	74,640	
	TOTAL REVENUES	**284,818**	**1,489,492**	**942,762**	**418,443**	**1,129,923**	**951,000**	**(178,923)**	
	ADMIN EXPENDITURES								
24-43-80	**Indirect Overhead**	-	17,254	24,453	24,876	24,876	**26,866**	1,990	
24-43-81	**Insurance Expense**	-	1,560	3,086	3,128	3,400	**3,400**	-	
24-43-82	**Credit Card Fees**	-	47,133	28,032	11,689	40,000	**20,000**	(20,000)	
	TOTAL ADMIN EXPENDITURES	**-**	**65,947**	**55,571**	**39,693**	**68,276**	**50,266**	**(18,010)**	
	PLANNING & ZONING EXPENDITURES								
24-52-11	**Salaries/Wages Full-Time**	3,166	87,488	172,745	84,435	167,070	**207,658**	40,588	Council priority - Planner Tech Position converted from PT
24-52-12	**Overtime**	54	267	897	227	2,000	**2,000**	-	
24-52-13	**Employee Benefits**	(442)	42,924	74,724	41,523	76,730	**104,453**	27,723	Council priority - Planner Tech Position converted from PT
24-52-14	**Salaries/Wages Part-Time**	-	17,992	12,996	5,788	16,264	**18,385**	2,121	

FUND 24
BUILDING AND DEVELOPMENT FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
24-52-21	Professional Org. Memberships	-	-	154	-	1,000	**1,000**	-	
24-52-22	Public Notices	-	40	-	-	1,000	**1,000**	-	
24-52-23	Mileage Reimbursement	-	210	94	73	375	**375**	-	
24-52-25	Special Projects	-	8,435	104,389	25,426	30,000	**-**	(30,000)	General Plan Complete
24-52-27	Postage	-	-	-	-	-	**-**	-	
24-52-28	Software Licenses	-	5,550	1,350	1,350	2,700	**2,700**	-	
24-52-30	Uniforms	-	87	200	82	100	**500**	400	
24-52-31	Plat Recording Fees	-	256	1,004	294	2,200	**1,000**	(1,200)	
24-52-32	Planner & Professional Svc	-	21,881	2,201	800	8,640	**8,640**	-	
24-52-33	Continuing Education	-	722	2,905	614	7,125	**7,125**	-	
24-52-35	Phone Reimbursement	-	254	-	498	1,380	**1,380**	-	
24-52-74	Capital Outlay Equipment	-	-	31,290	-	-	**-**	-	
24-52-75	Internal Service IT Expense						**2,810**		New Line for this year
24-52-36	Appeal Authority	-	738	-	-	3,500	**3,500**	-	
	TOTAL PLANNING & ZONING EXP.	**2,778**	**186,844**	**404,950**	**161,112**	**320,084**	**362,526**	**39,632**	
	BUILDING INSPECTION EXPENDITURES								
24-58-11	Salaries/Wages Full-Time	2,872	161,636	158,581	79,930	205,663	**198,006**	(7,657)	Building slowing - reallocation of employees
24-58-12	Overtime	108	7,561	8,727	3,877	8,000	**8,000**	-	
24-58-13	Employee Benefits	193	83,132	86,877	45,690	114,657	**115,448**	791	
24-58-14	Salaries/Wages Part-Time	-	220	3,764	1,852	10,819	**11,251**	432	
24-59-11	Allocated Salaries/Wages Full-Time	2,441	117,876	209,239	104,156	204,525	**84,859**	(119,666)	
24-59-12	Allocated Overtime	-	4,154	4,405	2,084	2,000	**2,000**	-	
24-59-13	Allocated Employee Benefits	77	55,013	91,710	47,535	71,822	**42,791**	(29,031)	
24-59-14	Allocated Wages/Salaries Part-Time	-	487	3,126	1,736	4,627	**9,272**	4,645	
24-58-21	Professional Org. Memberships	-	156	550	64	700	**700**	-	
24-58-22	Community Engagement	-	-	-	-	850	**850**	-	
24-58-23	Mileage Reimbursement	-	273	12	-	500	**500**	-	
24-58-24	Tools, Supplies & Postage	-	251	49	399	200	**200**	-	
24-58-25	Fuel Expenditure Vehicles	-	2,392	2,104	1,148	3,500	**3,500**	-	
24-58-26	Technical Manuals & Code Books	-	2,003	946	440	2,000	**2,000**	-	

FUND 24
BUILDING AND DEVELOPMENT FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
24-58-28	Software	-	4,899	1,350	3,850	4,850	**4,850**	-	
24-58-29	Cell Phone	-	1,643	1,601	1,424	3,000	**3,000**	-	
24-58-31	Professional & Tech. Services	-	118,129	84,279	12,780	88,000	**40,000**	(48,000)	Building slowing. Less use of contract inspectors.
24-58-33	Continuing Education	-	4,046	6,620	5,099	5,400	**5,400**	-	
24-58-38	Uniforms	-	375	375	162	900	**900**	-	
24-58-75	Internal Service IT Expense	-	1,672	1,673	9,550	9,550	**4,610**	(4,940)	
	TOTAL BUILDING INSPECTION EXP.	5,691	565,917	665,985	321,775	741,563	538,137	(203,426)	
	TOTAL EXPENDITURES	8,469	818,708	1,126,507	522,580	1,129,923	950,929	(181,804)	
	Surplus (Deficit)	276,349	670,784	(183,745)	(104,137)	-	71		

FUND 30
DEBT SERVICE FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	ADOPTED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					**$ 17,448**	**$ 17,448**		
	REVENUES								
30-30-90	Transfer from Building Capital Imp Fund	83,483	60,000	70,000	439,864	439,864	**421,263**	(18,601)	From building capital improvement impact fees
30-30-91	Transfer from General Fund	347,813	499,000	363,481	-	-	**-**	-	
30-30-92	Transfer from Cap Proj Park	517,273	400,000	517,776	514,815	514,815	**530,507**	15,692	From parks impact fees
30-33-30	Debt Service Fund Surplus	-	-	-	-	-	**-**	-	
	TOTAL REVENUES	**948,569**	**959,000**	**951,257**	**954,679**	**954,679**	**951,770**	**(2,909)**	
	EXPENDITURES								
30-40-56	2016 Bond Principal (2007 Ref)	452,000	475,000	472,000	479,000	479,000	**505,000**	26,000	Parks bond principal
30-40-57	2016 Bond Interest (2007 Ref)	65,273	53,470	43,169	20,598	35,815	**25,507**	(10,308)	Parks bond interest
30-40-58	2020 Bond Principal (Ref)	411,000	404,000	422,000	433,000	433,000	**419,000**	(14,000)	Building bond principal
30-40-59	2020 Bond Interest (Ref)	20,296	14,262	9,355	4,826	6,864	**2,263**	(4,601)	Building bond interest
30-90-90	Transfer to General Fund	-	841,000	-	-	-	**-**	-	
	TOTAL EXPENDITURES	**948,569**	**1,787,732**	**946,524**	**937,424**	**954,679**	**951,769**	**(2,909)**	
	Surplus (Deficit)	**0**	**(828,732)**	**4,733**	**17,255**	**-**	**1**		

FUND 40
PARKS CAPITAL IMPROVEMENT FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					$ 3,303,776	$ 3,063,694		
	REVENUES								
40-30-90	Transfer from General Fund	3,455,387	-	70,000	70,000	70,000	133,000	63,000	Playground surface plus capital savings
40-30-91	Transfer from Other Funds	-	470,000	-	-	-	-	-	
40-34-71	Park Impact Fees	638,272	1,473,395	504,793	201,632	545,700	350,000	(195,700)	Building slowing
40-34-75	Miscellaneous Fees	-	-	-	-	-	-	-	
40-34-76	Sale of Property	-	16,511	9,032	-	10,000	5,000	(5,000)	
40-36-10	Interest Income	292,582	339,142	222,308	38,297	106,133	75,000	(31,133)	
40-36-15	Grants	-	51,063	37,699	-	2,202,050	-	(2,202,050)	MAG grant for Mitchell Hollow Trail. Will need to carry into FY27
40-36-18	Park Donations	757,558	49,719	261,000	100	-	-	-	
40-36-20	Park Donations Highland Glen	-	-	-	-	-	-	-	
40-39-90	PY Carryover Budgeted	-	-	-	-	240,082	560,000	319,918	Capital projects, debt payment
	TOTAL REVENUES	5,143,798	2,399,830	1,104,832	310,029	3,173,965	1,123,000	(2,050,965)	
	EXPENDITURES & TRANSFERS								
40-40-31	Professional & Tech Services	4,490	-	-	-	-	-	-	
40-40-71	Major Park Constr/Repair	-	-	84,751	-	195,000	250,000	55,000	Council Priority - Beacon Hills
40-40-73	Spring Creek Park Construction	-	-	-	-	-	-	-	
40-40-75	Park Equipment Purchase & Savings	291,816	13,993	69,622	-	70,000	70,000	-	
40-40-76	Trails	123,178	18,000	238,513	104,551	2,347,050	50,000	(2,297,050)	Mitchell Hollow Trail. Will need to carryover into FY27. + Angels Gate Trailhead reroute
40-40-78	Highland Family Park	4,820,682	2,937,558	3,049,879	-	30,000	155,000	125,000	Trail lights + Playground resurfacing
40-40-79	Cemetery Capital Project	-	-	-	-	-	-	-	
40-40-80	Highland Glen Park Imp	1,015	-	-	878	15,000	65,000	50,000	Council Priority - Bike Park
40-40-86	Bond Trust Fees	2,100	2,100	2,100	-	2,100	2,100	-	
40-90-10	Transfer to Debt Service Fund	517,273	400,000	517,776	514,815	514,815	530,507	15,692	
	TOTAL EXPENDITURES & TRANSFERS	5,760,553	3,371,651	3,962,641	620,244	3,173,965	1,122,607	(2,051,358)	
	Surplus (Deficit)	(616,755)	(971,821)	(2,857,809)	(310,216)	-	393		

FUND 41
ROADS CAPITAL IMPROVEMENT FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					$ 2,435,034	$ 1,880,115		
	REVENUES								
41-30-90	Transfer from General Fund	416,383	1,400,000	1,430,000	630,000	630,000	655,000	25,000	Half of B&C Roads & 5th 5th
41-33-60	MAG Grant Corridor Preservation	-	332,838	-	-	5,400,000	-	(5,400,000)	4800 West Project. Will need to carryover into FY27.
41-34-72	Road Impact Fees	61,024	125,252	89,066	17,544	46,400	-	(46,400)	Impact fee study coming
41-34-74	Miscellaneous Revenue	(0)	35	47,184	-	-	-	-	
41-36-10	Interest Income	15,500	4,001	73,942	19,605	30,081	40,000	9,919	
41-36-15	Grants	-	-	-	-	140,000	-	(140,000)	4800 West Project. Will need to carryover into FY27.
41-39-90	PY Carryover Budgeted	-	-	-	-	554,919	50,000	(504,919)	Impact fee study
	TOTAL REVENUES	492,907	1,862,125	1,640,192	667,149	6,801,400	745,000	(6,056,400)	
	EXPENDITURES								
41-40-31	Professional & Tech Services	-	-	-	-	-	50,000	50,000	Impact fee study
41-40-61	East/West Corridor	(29,200)	-	-	-	-	-	-	
41-40-70	Capital Road Projects	-	160,385	1,800	14,240	430,000	-	(430,000)	Impact fee study coming
41-40-71	Major Road Maintenance	652,419	501,875	342,265	244,019	475,000	695,000	220,000	Increased maintenance
41-40-79	Road Project Matching	498,119	43,775	170,007	-	5,850,000	-	(5,850,000)	4800 West Project. Will need to carryover into FY27.
41-40-95	Appropriation to Imp Fee Fund Balance	-	-	-	-	46,400	-	(46,400)	Impact fee study coming
41-40-81	Capital Outlay-Equipment	278,868	116,263	112,990	-	-	-	-	
	TOTAL EXPENDITURES	1,400,206	822,297	627,062	258,259	6,801,400	745,000	(6,056,400)	
	Surplus (Deficit)	(907,299)	1,039,828	1,013,131	408,890	-	-		

FUND 42
BUILDINGS CAPITAL IMPROVEMENT FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					$ 2,106,725	$ 1,716,252		
	REVENUES								
42-30-90	Transfer from General Fund	-	2,090,000	321,542	-	-	**100,000**	100,000	Building safety improvement
42-30-91	Transfer from Other Funds	-	470,000	-	-	-	**-**	-	
42-36-10	Interest Income	42,689	65,625	137,252	28,028	50,312	**50,312**	-	
42-36-12	PSD Impact Fee	83,483	176,158	87,780	25,650	65,200	**-**	(65,200)	Impact fee study imminent
42-39-90	PY Carryover Budgeted	-	-	-	-	470,473	**373,000**	(97,473)	Building projects complete
	TOTAL REVENUES	**126,172**	**2,801,783**	**546,574**	**53,678**	**585,985**	**523,312**	**(62,673)**	
	EXPENDITURES & TRANSFERS								
42-40-67	New Parks Maintenance Bldg.	21,850	94,507	2,163,287	434,236	-	**-**	-	
42-40-65	Building Improvements	-	-	32,876	-	144,621	**100,000**	(44,621)	Building safety improvements
42-40-71	Miscellaneous Costs	-	-	-	19,249	-	**-**	-	
42-40-86	Bond Fees	1,500	1,500	1,500	-	1,500	**1,500**	-	
42-90-00	Transfer To Debt Service	83,483	60,000	70,000	439,864	439,864	**421,263**	(18,601)	Bond payment
	TOTAL EXPENDITURES & TRANSFERS	**106,833**	**156,007**	**2,267,663**	**893,349**	**585,985**	**522,763**	**(63,222)**	
	Surplus (Deficit)	**19,339**	**2,645,776**	**(1,721,089)**	**(839,671)**	**-**	**549**		

FUND 44
TOWN CENTER EXACTION FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					$ 8,428	$ 8,428		
	REVENUES								
44-36-10	Interest Income	10,731	11,422	2,233	451	-	-	-	
44-36-13	Town Center Exaction	-	16,389	-	-	-	-	-	
44-39-90	PY Carryover Budgeted	-	-	-	-	-	-	-	
	TOTAL REVENUES	**10,731**	**27,812**	**2,233**	**451**	**-**	**-**	**-**	
	EXPENDITURES & TRANSFERS								
44-40-70	Exaction Fee Reimbursed to Dev	-	-	-	-	-	-	-	
44-90-90	Transfer to Capital Improvement Fund	-	300,000	-	-	-	-	-	
	TOTAL EXPENDITURES & TRANSFERS	**-**	**300,000**	**-**	**-**	**-**	**-**	**-**	
	Surplus (Deficit)	**10,731**	**(272,188)**	**2,233**	**451**	**-**	**-**		

FUND 52
SEWER FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					$ 4,072,440	$ 4,166,027		
	REVENUES								
52-30-91	Transfer from Other Funds	29,587	-	-	-	-	-	-	
52-37-10	Sewer Services	2,409,834	2,525,039	2,696,561	1,424,043	2,976,000	2,976,000	-	Per LRB rate study
52-37-20	Impact Fees	298,007	723,310	187,791	65,830	250,000	100,000	(150,000)	Slowing building
52-37-50	Sewer Finance	-	-	-	-	-	-	-	
52-38-10	Interest Earnings	111,803	163,181	180,782	46,585	137,567	75,000	(62,567)	
52-38-11	Developer Contributions	-	-	-	-	-	-	-	
52-38-80	Miscellaneous	(0)	26,298	-	-	-	-	-	
52-38-90	Sewer Connections	500	2,296	-	2,296	-	-	-	
52-38-95	PY Carryover	-	-	-	-	253,000	585,000	332,000	Capital projects
	TOTAL REVENUES	2,849,730	3,440,124	3,065,134	1,538,754	3,616,567	3,736,000	119,433	
	EXPENDITURES								
52-40-11	Salaries/Wages Full-Time	189,530	149,273	165,020	82,188	167,304	212,389	45,085	Reallocation out of cemetery fund per sexton hiring.
52-40-12	Overtime	8,680	5,304	7,525	3,901	8,000	8,000	-	
52-40-13	Employee Benefits	90,201	74,833	84,047	46,377	88,859	121,170	32,311	
52-40-14	Salaries/Wages Part-Time	-	3,858	6,863	6,174	15,817	14,382	(1,435)	
52-40-17	Radio Maintenance & Tower Rent	87	493	436	55	100	100	-	
52-40-18	Mobile Telephones	2,708	2,727	2,301	971	3,400	3,400	-	
52-40-19	PW Building Utilities	4,354	5,743	4,845	1,816	3,500	3,500	-	
52-40-20	Insurance Expense	14,711	10,186	11,800	12,910	13,000	13,000	-	
52-40-21	Professional Org. Memberships	-	-	-	-	-	-	-	
52-40-23	Continuing Education	211	2,028	2,166	492	2,500	2,500	-	
52-40-24	Office Supplies/IT	69	102	198	-	1,500	1,500	-	
52-40-25	Equip-Repair & Maintenance	832	1,499	106	-	1,500	1,500	-	

FUND 52
SEWER FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
52-40-87	Saving for Cap Asset Replacement	-	-	-	-	346,587	**-**	(346,587)	
52-40-27	Power for Lift Stations	20,028	19,405	29,725	10,350	22,000	**22,000**	-	
52-40-28	Fuel and Oil	4,430	5,813	3,353	1,236	6,600	**6,600**	-	
52-40-29	Uniforms & Safety Wear	2,747	2,291	3,083	1,437	2,250	**2,250**	-	
52-40-30	Equipment Supplies	826	1,400	9,593	256	5,000	**5,000**	-	
52-40-32	Engineering/Prof Services	3,846	16,703	24,220	7,138	25,000	**25,000**	-	
52-40-33	Lift Stations, Maint & Repairs	10,968	18,660	42,767	12,493	13,700	**13,700**	-	
52-40-34	PW Shop Tools & Supplies	663	2,000	896	-	2,000	**2,000**	-	
52-40-35	Blue Stakes Expense	-	285	-	-	300	**300**	-	
52-40-36	Utility Billing	9,465	13,400	15,168	6,647	14,000	**14,000**	-	
52-40-37	Credit Card fees	6,103	8,702	9,457	4,143	5,178	**5,178**	-	
52-40-41	System Repairs	115	5,094	4,164	681	20,000	**20,000**	-	
52-40-42	TSSD Collection & Disposal Fee	968,300	1,429,526	1,837,056	752,643	2,073,300	**2,280,666**	207,366	TSSD Increases
52-40-43	American Fork Sewer Fees	29,158	2,430	-	-	-	**-**	-	
52-40-50	Scada Maint & Upgrade	13,494	1,047	795	-	16,500	**16,500**	-	
52-40-51	Software	-	-	-	150	16,930	**16,930**	-	
52-40-59	Capital Equipment Purchases	37,725	193	117,610	40,391	125,000	**75,000**	(50,000)	Vac truck purchase in FY26
52-40-70	Capitay Outlay-LIft Station Ph	-	15,679	-	-	-	**-**	-	
52-40-71	Pump Maint	-	-	-	-	11,000	**11,000**	-	
52-40-72	Dry Creek Sewer Line/Lift St	-	-	-	-	-	**-**	-	
52-40-73	Capital Expenses/Projects	2,734,482	219,082	192,630	272,337	516,000	**741,000**	225,000	CIPP lining, Council priority - Security at infrastructure facilities
52-40-76	Bad Debt Expense	16	13	4	(1)	-	**-**	-	
52-40-78	Manholes, Root, Infiltration	-	3,122	23,797	-	16,500	**16,500**	-	
52-40-80	Indirect Overhead	108,276	41,357	58,039	70,592	70,592	**76,239**	5,647	
52-40-85	Internal Service IT Expense	1,930	1,930	1,930	2,650	2,650	**2,910**	260	
	TOTAL EXPENDITURES	**4,263,955**	**2,064,179**	**2,659,596**	**1,338,027**	**3,616,567**	**3,734,215**	**117,647**	
	Surplus (Deficit)	**(1,414,224)**	**1,375,945**	**405,538**	**200,727**	**-**	**1,785**		

FUND 53
PRESSURIZED IRRIGATION FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					$ 5,023,956	**$ 5,149,735**		
	REVENUES								
53-30-90	Transfer from General Fund	108,000		-	-	-	**-**	-	
53-37-05	Transfer from Other Funds	81,263	(0)	-	-	-	**-**	-	
53-37-10	Service Charges	2,454,176	2,560,868	2,587,655	1,379,869	2,608,000	**2,658,000**	50,000	Growth
53-37-11	Special Service Charges	1,000	-	17,000	-	-	**-**	-	
53-37-20	Impact Fees	474,679	444,370	415,555	179,849	314,000	**300,000**	(14,000)	Slowing building
53-37-31	PI Water Meters	49,077	58,162	52,175	21,706	50,000	**40,000**	(10,000)	
53-38-10	Interest Earnings	163,903	269,677	225,253	49,177	193,021	**100,000**	(93,021)	
53-38-11	Developer Contributions	-	-	-	-	-	**-**	-	
53-38-90	Grant Revenue	2,443,114	2,368,608	1,609,659	-	-	**-**	-	
53-38-95	PY Carryover	-	-	-	-	-	**-**	-	
	TOTAL REVENUES	**5,775,213**	**5,701,684**	**4,907,298**	**1,630,601**	**3,165,021**	**3,098,000**	**(67,021)**	
	EXPENDITURES & TRANSFERS								
53-40-11	Salaries/Wages Full-Time	189,608	248,197	250,317	115,737	243,638	**266,732**	23,094	Slowing building. Reallocated employee costs.
53-40-12	Overtime	9,893	25,394	25,418	8,258	16,000	**16,000**	-	
53-40-13	Employee Benefits	92,860	122,977	116,647	58,669	129,266	**133,358**	4,092	
53-40-14	Seasonal Employees	13,095	7,908	10,399	6,629	15,000	**15,000**	-	
53-40-15	Salaries/Wages Part-Time	-	-	7,702	-	15,817	**14,382**	(1,435)	
53-40-17	Radio Maintenance & Tower Rent	-	-	-	-	26,925	**26,925**	-	
53-40-18	Mobile Telephones	2,822	3,374	3,886	1,670	3,000	**3,000**	-	
53-40-19	PW Building Utilities	4,008	3,800	3,370	1,402	4,000	**4,000**	-	
53-40-20	Insurance Expense	22,087	26,513	19,970	21,889	22,000	**22,000**	-	
53-40-21	Professional Org. Memberships	831	250	-	-	1,000	**1,500**	500	
53-40-22	Uniforms & Safety Wear	887	740	1,411	557	1,500	**2,000**	500	

FUND 53
PRESSURIZED IRRIGATION FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
53-40-23	Continuing Education	934	2,341	2,034	-	2,000	**2,000**	-	
53-40-24	Office Supplies/IT	84	272	143	117	600	**600**	-	
53-40-25	Equip-Repairs & Maintenance	-	-	-	40	2,500	**2,500**	-	
53-40-87	Saving for Cap Asset Replacement	-	-	-	-	125,779	**395,000**	269,221	
53-40-27	Power For Lift Stations	169,506	136,019	253,535	268,949	245,000	**340,000**	95,000	Predicting increased need for PI well use and RMP increases.
53-40-28	Fuel & Oil	3,759	6,565	5,396	1,479	6,600	**6,600**	-	
53-40-29	Equipment Supplies	203	1,000	-	5,273	5,000	**5,000**	-	
53-40-30	PI Meter Purchases	219	0	24,032	-	50,000	**50,000**	-	
53-40-31	Professional & Tech. Services	(21,678)	14,992	23,233	6,785	45,000	**45,000**	-	Council prioirty - water conservation education
53-40-32	Engineering Expenses	-	-	-	-	-	**-**	-	
53-40-35	Blue Stakes Expenses	2,471	1,863	2,474	-	2,400	**2,400**	-	
53-40-36	Utility Billing	9,465	13,400	15,168	6,647	14,000	**14,000**	-	
53-40-37	PW Shop Tools & Supplies	430	1,786	2,281	573	1,500	**1,500**	-	
53-40-38	Pump, Well, PRV Repair & Maint	3,847	11,893	61,429	389	105,200	**105,200**	-	
53-40-40	SCADA Maintenance	13,730	6,471	1,170	2,744	15,000	**15,000**	-	
53-40-41	System Repairs	9,177	11,220	11,031	8,470	35,000	**35,000**	-	
53-40-43	System Connection Costs	-	-	-	-	-	**-**	-	
53-40-45	Credit Card Fees	6,103	8,702	9,457	4,143	7,000	**7,000**	-	
53-40-50	Grant Expenditures	3,303,478	2,623,407	2,207,468	217,220	-	**-**	-	
53-40-51	Software	-	-	-	150	16,930	**16,930**	-	
53-40-59	Capital Equipment Purchases	37,725	193	34,678	40,391	50,000	**50,000**	-	
53-40-60	Capital Expenses/Projects	601,031	251,553	2,525,093	748,022	500,000	**505,000**	5,000	Capital facilities plan
53-40-73	Water Share Purchases	-	10	(1,203)	-	-	**100,000**	100,000	Council prioirty
53-40-74	Water Share Assessments	273,277	348,552	805,724	627,501	1,230,000	**662,000**	(568,000)	Prepayment in prior fiscal year
53-40-75	Interest Expense Bonds	-	-	-	-	-	**-**	-	
53-40-77	Interest Expense Saved Shares	22,471	33,384	16,225	-	25,000	**25,000**	-	
53-40-78	Valve Collar Replacements	-	-	17,905	-	12,500	**12,500**	-	
53-40-79	Pond Maintenance	-	32	3	-	12,500	**12,500**	-	

FUND 53
PRESSURIZED IRRIGATION FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
53-40-80	Indirect Overhead	116,125	141,491	59,689	59,426	59,426	**64,180**	4,754	
53-40-81	Equipment Lease & Maintenance	6,420	6,404	8,007	-	6,500	**6,500**	-	
53-40-85	Internal Service IT Expense	2,360	2,360	2,360	3,440	3,440	**3,070**	(370)	
53-40-90	Transfer Out Oth Non Operating	108,000	108,000	-	-	-	**-**	-	
53-40-91	Transfer to General Fund	-		108,000	108,000	108,000	**108,000**	-	
	TOTAL EXPENDITURES & TRANSFERS	5,005,228	4,171,063	6,634,451	2,324,571	3,165,021	**3,097,377**	(67,644)	
	Surplus (Deficit)	**769,984**	**1,530,621**	**(1,727,153)**	**(693,970)**	**-**	**623**		

FUND 54
STORM SEWER FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					$ 2,650,298	2,455,490		
	REVENUES								
54-30-91	Transfer from Sewer Fund	793	-	-	-	-	-	-	
54-37-40	Storm Sewer Collection Fees	732,302	758,892	780,268	398,291	775,000	800,000	25,000	Growth
54-37-70	Permit Fee New Construction	179,500	175,500	123,000	49,500	100,000	100,000	-	
54-38-10	Interest Earnings	60,813	109,434	107,411	28,670	74,888	50,000	(24,888)	
54-38-11	Developer Contributions	-	-	-	-	-	-	-	
54-38-90	Miscellaneous	15,000	7,506	19,323	5,000	-	-	-	
54-38-95	PY Carryover Budgeted	-	-	-	-	194,808	261,000	66,192	Planned capital projects
	TOTAL REVENUES	988,408	1,051,332	1,030,002	481,461	1,144,696	1,211,000	66,304	
	EXPENDITURES								
54-40-11	Salaries/Wages Full-Time	170,244	170,742	163,236	80,735	157,607	166,811	9,204	Slowing building. Reallocated employee costs.
54-40-12	Overtime	5,366	4,523	2,561	973	5,500	5,500	-	
54-40-13	Employee Benefits	79,781	85,884	79,315	39,178	84,921	91,857	6,936	
54-40-14	Salaries/Wages Part-Time	-	3,858	7,097	6,174	61,577	61,972	395	
54-40-15	Seasonal Employees	128	-	-	-	-	-	-	
54-40-18	Mobile Telephones	948	1,095	1,185	466	900	900	-	
54-40-19	PW Building Utilities	4,008	3,800	3,370	1,402	4,500	4,500	-	
54-40-20	Continuing Education	-	45	598	-	600	600	-	
54-40-21	Computer Programs & Software	-	-	-	-	-	-	-	
54-40-22	Uniforms & Safety Wear	-	-	200	-	200	1,200	1,000	
54-40-23	Professional Org. Memberships	91	-	-	-	50	50	-	
54-40-24	Office Supplies/IT	56	102	113	-	500	500	-	
54-40-25	System Reconstruction	1,088	2,922	11,767	-	74,000	-	(74,000)	Shifted to System Repairs and Maintenace Line Item
54-40-87	Saving for Cap Asset Replacement	-	-	-	-	-	-	-	

FUND 54
STORM SEWER FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
54-40-27	Street Sweeping	32,509	19,041	40,702	-	42,000	**42,000**	-	
54-40-29	Equipment Supplies	-	(245)	126	-	500	**500**	-	
54-40-30	Cell Phone	643	-	825	-	1,000	**1,000**	-	
54-40-31	Fuel and Oil Expense	-	186	501	-	2,500	**2,500**	-	
54-40-32	Professional Services	15,585	22,632	33,397	8,105	20,000	**20,000**	-	
54-40-35	Public Information	-	-	-	-	-	**-**	-	
54-40-36	Utility Billing	9,465	13,400	15,168	6,647	14,000	**14,000**	-	
54-40-37	Utah County Coalition	1,022	2,019	1,538	1,576	2,500	**2,500**	-	
54-40-38	PW Shop Tools & Supplies	-	1,150	859	49	1,200	**1,200**	-	
54-40-39	Insurance Expense	2,677	2,730	4,720	5,732	5,200	**5,200**	-	
54-40-40	Debris Basin Annual Maintenance	240,013	10,013	9,987	10,000	20,000	**20,000**	-	
54-40-41	System Repairs & Maintenance	2,917	89,269	111,876	149,173	310,000	**310,000**	-	
54-40-42	Maintenance & Repairs:Vehicles	43	349	1,016	-	3,500	**3,500**	-	
54-40-44	VAC Truck: Maint. & Repair	12	3,304	2,622	-	5,000	**15,000**	10,000	New vac truck
54-40-45	VAC Truck: Fuel & Oil	126	-	-	-	1,000	**1,000**	-	
54-40-46	SWPPP	81,415	57,130	60,789	26,871	85,000	**85,000**	-	
54-40-47	Credit Card Fees	6,103	8,702	9,457	4,143	5,300	**5,300**	-	
54-40-54	Software	-	-	-	-	16,930	**16,930**	-	
54-40-59	Capital Equipment Purchase	37,725	193	79,261	40,391	190,000	**-**	(190,000)	Vac trailer purchased in FY26
54-40-74	Capital Expenses/Projects	-	-	-	-	-	**300,000**	300,000	6000 West project, drying beds for storm drain cleanouts
54-40-80	Indirect Overhead	20,282	18,670	27,001	26,611	26,611	**28,740**	2,129	
54-40-81	NCRS Viewpoint Flood Control	34,446	(15,764)	-	-	-	**-**	-	
54-40-85	Internal Service IT Expense	1,210	1,210	1,210	2,100	2,100	**2,180**	80	
	TOTAL EXPENDITURES	**747,905**	**506,960**	**670,497**	**410,325**	**1,144,696**	**1,210,440**	**65,744**	
	Surplus (Deficit)	**240,502**	**544,372**	**359,505**	**71,136**	**-**	**560**		

FUND 55
CULINARY WATER FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					$ 2,113,889	$ 2,347,078		
	REVENUES								
55-30-90	Transfer from General Fund	2,965	(0)	-	-	-	-	-	
55-37-10	Service Charges	1,667,874	1,737,957	1,807,318	972,463	1,800,000	1,900,000	100,000	Growth
55-37-20	Connection Fees	(8,642)	-	2,905	546	-	-	-	
55-37-21	Impact Fees	47,636	149,972	38,314	10,251	55,500	15,000	(40,500)	Building slowing
55-37-30	Penalties	320	80	-	80	-	-	-	
55-37-31	Meter Fees	76,837	150,992	44,468	17,957	60,000	35,000	(25,000)	Building slowing
55-37-32	Acct Set-up/Close	7,497	7,250	8,675	3,425	9,000	8,000	(1,000)	
55-38-10	Interest Earnings	58,239	124,356	84,401	23,293	78,348	50,000	(28,348)	
55-38-11	Developer Contributions	-	-	-	-	-	-	-	
55-38-90	Grant Revenue	139,213	767,575	614,342	-	-	-	-	
55-38-95	PY Carryover	-	-	-	-	-	150,000	150,000	Capital projects & well study
55-39-50	Municipal Contributions	-	63,385	47,222	-	-	-	-	
55-39-90	Miscellaneous Revenues	19,244	-	-	160	-	-	-	
	TOTAL REVENUES	2,011,184	3,001,567	2,647,643	1,028,175	2,002,848	2,158,000	155,152	
	EXPENDITURES								
55-40-11	Salaries/Wages Full-Time	282,506	229,904	251,147	132,299	288,517	316,883	28,366	Slowing building. Reallocated employee costs.
55-40-12	Overtime	16,086	10,330	11,482	6,086	15,000	15,000	-	
55-40-13	Employee Benefits	135,635	99,484	117,313	62,598	144,621	148,217	3,596	
55-40-14	Seasonal Employees	3,205	5,196	4,393	6,174	10,000	10,000	-	
55-40-15	Salaries/Wages Part-Time	-	-	10,670	-	34,028	14,382	(19,646)	
55-40-17	Radio Maint. & Tower Rental	862	175	-	80	400	400	-	
55-40-18	Mobile Telephones	-	21	-	-	-	-	-	
55-40-19	PW Building Utilities	2,932	3,800	3,426	1,402	3,000	3,000	-	

FUND 55
CULINARY WATER FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
55-40-21	Professional Org. & Training	1,371	2,264	1,945	-	2,000	**2,500**	500	
55-40-22	Uniforms & Safety Wear	957	930	990	885	1,250	**1,750**	500	
55-40-23	Continuing Education	5,993	802	5,828	198	4,500	**4,500**	-	
55-40-24	Office Supplies/IT	145	345	435	185	930	**930**	-	
55-40-25	Equip.-Repairs & Maintenance	-	6,120	7,926	6,002	6,643	**6,643**	-	
55-40-87	Saving for Cap Asset Replacement	-	-	-	-	233,189	**-**	(233,189)	
55-40-27	Power For Wells & Lift Station	132,466	197,704	198,361	145,770	215,000	**215,000**	-	
55-40-28	Fuel Expense Vehicles	11,624	12,758	12,091	4,281	11,600	**11,600**	-	
55-40-29	Mobile Phones	3,858	4,372	4,757	1,591	4,000	**4,000**	-	
55-40-30	Water Testing & Notification	16,242	16,191	17,553	11,451	16,000	**18,500**	2,500	
55-40-31	Engineering & Professional Ser	120,807	133,672	141,894	83,015	140,000	**170,000**	30,000	Council priority - conservation education & aquifer/ well study
55-40-32	Credit Card Fees	7,028	8,702	9,457	4,143	8,000	**8,000**	-	
55-40-33	Insurance Expense	11,124	14,788	15,340	16,497	16,900	**16,900**	-	
55-40-34	Equipment Supplies	606	2,356	3,572	603	3,500	**3,500**	-	
55-40-35	Blue Stakes Expenses	1,647	2,025	1,627	1,106	1,600	**1,600**	-	
55-40-36	Utility Billing	11,665	13,400	14,974	6,647	14,000	**14,000**	-	
55-40-37	PW Shop Tools & Supplies	1,684	1,726	1,025	372	1,800	**1,800**	-	
55-40-38	Pump Station & Booster Repairs	13,446	25,468	12,739	5,590	20,000	**20,000**	-	
55-40-39	SCADA Maintenance	3,202	5,541	4,708	1,694	7,500	**7,500**	-	
55-40-41	System Repairs	54,362	106,827	46,095	12,671	100,000	**100,000**	-	
55-40-50	Capital Expenses Projects	-	186,637	50,000	(7,623)	42,000	**370,000**	328,000	Council priority - 4 inch lines upgrades and fencing at wells
55-40-51	Capital Outlay Equipment	37,725	193	64,999	40,391	50,000	**-**	(50,000)	Nothing planned in CIP
55-40-52	Well Maintenance	13,494	380	11,961	1,363	20,000	**20,000**	-	
55-40-54	Software	-	-	-	150	16,930	**16,930**	-	
55-40-55	Water Meter Purchases	71,165	79,135	112,346	248,746	370,000	**370,000**	-	
55-40-74	Water Share Assessments	-	-	-	-	1,600	**1,600**	-	
55-40-76	Bad Debt Expense	11	19	2	7	50	**50**	-	
55-40-77	Pressure Reducing Valves	-	830	91	16	2,500	**2,500**	-	
55-40-78	Grants Capital Outlay	234,352	1,535,151	723,785	19,723	-	**-**	-	
55-40-79	Cross Connection Control Program	10,835	-	1,929	1,266	7,500	**7,500**	-	
55-40-80	Indirect Overhead	47,019	60,231	45,112	45,870	45,870	**49,540**	3,670	

FUND 55 CULINARY WATER FUND ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
55-40-81	Valve Collar Maint	-	2,629	12,167	1,425	13,000	13,000	-	
55-40-82	Hydrant Replacement	-	92,283	57,550	48,945	60,000	85,000	25,000	Council priority - replacement of old hydrants
55-40-83	Galvanized Service Replacement	-	21,053	23,074	7,616	33,000	33,000	-	
55-40-84	Meter Maint & Battery Replace	-	4,003	10,344	9,276	22,000	22,000	-	
55-40-85	Equipment Rental & Maintenance	6,592	6,879	10,030	-	9,500	9,500	-	
55-40-86	Internal Service IT Expense	2,370	2,370	2,370	3,720	3,720	3,320	(400)	
55-40-99	GASB 68 Benefits Expense	-	(9,398)	15,764	-	1,200	1,200	-	
55-40-XX	Chemicals	-	-	-	-	-	33,000	33,000	Chlorination if required.
	TOTAL EXPENDITURES	1,263,013	2,887,298	2,041,272	932,229	2,002,848	2,154,745	118,897	
	Surplus (Deficit)	748,171	114,269	606,371	95,946	-	3,255		

FUND 56 UTILITY TRANSPORTATION FUND ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					$ 615,317	$ 602,602		
	REVENUES								
56-37-10	Utility Transportation Fee	1,133,066	1,181,807	1,222,281	625,784	1,224,000	**1,350,000**	126,000	Study imminent
56-38-10	Interest Earnings	39,781	59,934	56,141	17,759	12,389	**20,000**	7,611	
56-38-95	PY Carryover Budgeted	-	-	-	-	12,715	**-**	(12,715)	
	TOTAL REVENUES	**1,172,847**	**1,241,741**	**1,278,422**	**643,542**	**1,249,104**	**1,370,000**	**133,611**	
	EXPENDITURES								
56-40-11	Salaries/Wages Full-Time	54,467	58,413	78,215	35,377	79,874	**80,976**	1,102	
56-40-12	Overtime	2,400	3,885	2,346	940	-	**-**	-	
56-40-13	Employee Benefits	24,503	29,575	41,033	14,064	41,800	**42,405**	605	
56-40-14	Salaries/Wages Part-Time	-	-	-	-	-	**-**	-	
56-40-36	Utility Billing	9,465	13,400	15,352	6,647	14,430	**14,430**	-	
56-40-38	Professional & Tech. Services	-	-	-	-	125,000	**50,000**	(75,000)	Fee study
56-40-45	Credit Card Fees	6,103	8,702	9,457	4,143	8,000	**8,000**	-	
56-40-70	Road Fee Projects	846,888	1,308,511	875,555	26,963	980,000	**1,173,000**	193,000	LTAP study immenent
56-40-86	Internal Service IT Expense						**610**	610	New line item
	TOTAL EXPENDITURES	**943,825**	**1,422,486**	**1,021,957**	**88,133**	**1,249,104**	**1,369,421**	**120,317**	
	Surplus (Deficit)	**229,022**	**(180,745)**	**256,464**	**555,410**	**-**	**579**		

FUND 57 INTERNAL SERVICE IT FUND ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					**$ 1,676**	**$ 1,676**		
	REVENUES								
57-37-10	**Internal Service Charges**	49,945	49,142	54,853	57,465	57,400	**52,150**	(5,250)	Updated pricining coming from IT
57-38-95	**PY Carryover Budgeted**	-	-	-	-	-	**1,676**	1,676	
	TOTAL REVENUES	**49,945**	**49,142**	**54,853**	**57,465**	**57,400**	**53,826**	**(3,574)**	
	EXPENDITURES								
57-40-25	**Internal Service Expenses**	40,366	55,921	54,511	41,914	57,400	**52,150**	(5,250)	Server replacement last year (every 5 years)
	TOTAL EXPENDITURES	**40,366**	**55,921**	**54,511**	**41,914**	**57,400**	**52,150**	**(5,250)**	
	Surplus (Deficit)	**9,579**	**(6,779)**	**342**	**15,551**	**-**	**1,676**		

Changes from 3/18/25 Tentative Version to 4/29/25 Tentative Version

General Fund:

	General Fund Revenues	**Previous Amount**	**Change**	**New Amount**
10-38-95	Fling - Revenue adjustment to historical amounts	40,000	(20,000)	20,000
10-39-90	Prior Year Fund Balance - No Library Transfer	496,819	(416,819)	80,000
				-
	Total Revenues		**(436,819)**	

	General Fund Expenditures	**Previous Amount**	**Change**	**New Amount**
10-41-62	Alpine Highway Fence shifted to Planning and Zoning	98,000	(80,000)	18,000
10-43-82	IT Fund: Computer inventory update	14,510	250	14,760
10-52-25	Alpine Highway Fence shifted to Planning and Zoning	-	80,000	80,000
10-60-76	IT Fund: Computer inventory update	1,480	50	1,530
10-70-76	IT Fund: Computer inventory update	2,990	40	3,030
10-72-11	Shift to full-time Events Coordinator (salary)	12,259	54,080	66,339
10-72-13	Shift to full-time Events Coordinator (benefits)	9,241	20,259	29,500
10-72-14	Shift to full-time Events Coordinator (lowered PT costs)	50,242	(27,040)	23,202
10-72-55	Fling - Expense adjustment to match revenue shift	80,000	(20,000)	60,000
10-90-93	Transfer to Library Fund Eliminated	416,819	(416,819)	-
	Total Expenditures		**(389,180)**	
	Total General Fund		**(47,639)**	

Changes from 3/18/25 Tentative Version to 4/29/25 Tentative Version

Cemetery Perpetual Fund:

	Cemetery Perpetual Fund Revenues		**Previous Amount**	**Change**	**New Amount**
					-
		Total Revenues		**-**	

	Cemetery Perpetual Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
21-43-75	IT Fund: Computer inventory update		940	30	970
					-
		Total Expenditures		**30**	
		Total Cemetery Perpetual Fund		**(30)**	

Library Fund:

	Library Fund Revenues		**Previous Amount**	**Change**	**New Amount**
22-30-90	Transfer from General Fund Eliminated		416,819	(416,819)	-
22-36-10	Decreased interest from lower fund balance		15,000	(13,000)	2,000
					-
		Total Revenues		**(429,819)**	

	Library Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
22-43-75	IT Fund: Computer inventory update		5,050	200	5,250
22-43-XX	Allocation to Fund Balance - General Fund Transfer Gone		416,819	(416,819)	-
					-
		Total Expenditures		**(416,619)**	
		Total Library Fund		**(13,200)**	

Changes from 3/18/25 Tentative Version to 4/29/25 Tentative Version

Parks Tax Fund:

			Previous Amount	Change	New Amount
	Parks Tax Fund Revenues		**Previous Amount**	**Change**	**New Amount**
23-36-10	Interest Earnings		9,000	(4,000)	5,000
					-
		Total Revenues		**(4,000)**	
	Parks Tax Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
					-
					-
		Total Expenditures		-	
		Total Parks Tax Fund		**(4,000)**	

Building & Development Fund:

			Previous Amount	Change	New Amount
	Building & Development Fund Revenues		**Previous Amount**	**Change**	**New Amount**
24-39-90	Balancing the Fund		260,000	5,000	265,000
					-
		Total Revenues		**5,000**	
	Building & Development Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
24-52-75	IT Fund: Computer inventory update		3,200	(390)	2,810
24-58-75	IT Fund: Computer inventory update		4,980	(370)	4,610
					-
		Total Expenditures		**(760)**	
		Total Building & Development Fund		**5,760**	

Changes from 3/18/25 Tentative Version to 4/29/25 Tentative Version

Parks Capital Improvement Fund:

Parks Cap Imp Fund Revenues		Previous Amount	Change	New Amount
				-
				-
	Total Revenues		-	

Parks Cap Imp Fund Expenditures		Previous Amount	Change	New Amount
				-
				-
	Total Expenditures		-	
	Total Parks Capital Improvement Fund		-	

Roads Capital Improvement Fund:

Roads Cap Imp Fund Revenues		Previous Amount	Change	New Amount
				-
				-
	Total Revenues		-	

Roads Cap Imp Fund Expenditures		Previous Amount	Change	New Amount
				-
				-
	Total Expenditures		-	
	Total Roads Capital Improvement Fund		-	

Changes from 3/18/25 Tentative Version to 4/29/25 Tentative Version

Buildings Capital Improvement Fund:

	Buildings Cap Imp Fund Revenues		**Previous Amount**	**Change**	**New Amount**
					-
					-
		Total Revenues		**-**	

	Buildings Cap Imp Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
					-
		Total Expenditures		**-**	
		Total Buildings Capital Improvement Fund		**-**	

Sewer Fund:

	Sewer Fund Revenues		**Previous Amount**	**Change**	**New Amount**
52-38-10	Lowered interest earnings - use of fund balance		90,000	(15,000)	75,000
52-38-95	More use of carryover - lower interest		569,000	16,000	585,000
					-
		Total Revenues		**1,000**	

	Sewer Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
52-40-85	IT Fund: Computer inventory update		2,870	40	2,910
					-
		Total Expenditures		**40**	
		Total Sewer Fund		**960**	

Changes from 3/18/25 Tentative Version to 4/29/25 Tentative Version

Pressurized Irrigation Fund:

			Previous Amount	Change	New Amount
	Pressurized Irrigation Fund Revenues		**Previous Amount**	**Change**	**New Amount**
53-37-10	Revenue growth increase		2,608,000	50,000	2,658,000
					-
		Total Revenues		**50,000**	
	Pressurized Irrigation Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
53-40-87	Savings increase for future capital projects		345,000	50,000	395,000
53-40-85	IT Fund: Computer inventory update		3,020	50	3,070
					-
		Total Expenditures		**50,050**	
		Total Pressurized Irrigation Fund		**(50)**	

Storm Sewer Fund:

			Previous Amount	Change	New Amount
	Storm Sewer Fund Revenues		**Previous Amount**	**Change**	**New Amount**
54-38-10	Lowered interest earnings - use of fund balance		55,000	(5,000)	50,000
54-38-95	Less carryover - removal of double counted project		330,000	(69,000)	261,000
		Total Revenues		**(74,000)**	
	Storm Sewer Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
54-40-85	IT Fund: Computer inventory update		2,170	10	2,180
54-40-25	Removal of double counted project		74,000	(74,000)	-
		Total Expenditures		**(73,990)**	
		Total Storm Sewer Fund		**(10)**	

Changes from 3/18/25 Tentative Version to 4/29/25 Tentative Version

Culinary Water Fund:

	Culinary Water Fund Revenues		Previous Amount	Change	New Amount
55-37-10	Service charges - increase from growth		1,854,000	46,000	1,900,000
55-38-95	Prior Year Carryover for Study		165,000	(15,000)	150,000
					-
		Total Revenues		31,000	

	Culinary Water Fund Expenditures		Previous Amount	Change	New Amount
55-40-31	Aquifer/ Well study addition		140,000	30,000	170,000
55-40-86	IT Fund: Computer inventory update		3,270	50	3,320
					-
		Total Expenditures		30,050	
		Total Culinary Water Fund		950	

Utility Transportation Fund:

	Utility Transportation Fund Revenues		Previous Amount	Change	New Amount
					-
		Total Revenues		-	

	Utility Transportation Fund Expenditures		Previous Amount	Change	New Amount
56-40-70	Reduced projects to balance fund		1,174,000	(1,000)	1,173,000
56-40-86	IT Fund: Computer inventory update		590	20	610
		Total Expenditures		(980)	
		Total Utility Transportation Fund		980	

Changes from 3/18/25 Tentative Version to 4/29/25 Tentative Version

Internal Service IT Fund

	Internal Service IT Fund Revenues		**Previous Amount**	**Change**	**New Amount**
57-37-10	IT Fund: Computer inventory update		52,170	(20)	52,150
					-
		Total Revenues		**(20)**	

	Internal Service IT Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
		Total Expenditures		-	
		Total Utility Transportation Fund		**(20)**	

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Utah Department of
Cultural & Community
Engagement

DONNA LAW
Executive Director

KATHERINE POTTER
Deputy Director

Utah State Library
Division

CARA ROTHMAN
Division Director, State Library

March 20, 2026

Dear Karen Liu,

The Utah State Library would like to recognize Highland City Library for outstanding service to their community during the 2025 fiscal year. Please accept our congratulations on earning the Quality Library Award.

The Quality Library Award is a designation that the State Library determines during recertification, which is an annual process that requires public libraries to submit reports and data to indicate that their services are in accordance with State Library standards. The Quality Library Award is a secondary application for library directors to indicate that the work they and their staff have accomplished rises above and beyond the standards. The purpose of this award is to recognize libraries, and the dedicated people who work in them, who are offering exemplary work in their communities. In other words, the Quality Library Award provides an opportunity for the State Library to highlight transformational services that might not be obvious in the standard recertification process.

As a Quality Library, your institution is an active, involved, and vital part of the community. It provides resources and services beyond the four walls of the library with exemplary outreach to residents. The best libraries seek to serve their communities in specific ways to address local needs. The efforts being made at your library demonstrate an awareness of community needs with an appropriate and helpful response by the library.

Commitment to excellent library service indicates teamwork. It takes leadership from the director, funding and support from the city/county government, dedication from all library staff, support from the community, training for the staff and board, planning, and careful attention to community needs.

Thank you for continuing to deliver outstanding library service to Utah residents.

Sincerely,

Cara Rothman

Cara Rothman
Division Director, State Library