

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through						Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	FY2023 to FY2024	
10-31-30	General Sales and Use Taxes	GENERAL FUND - TAXES	Revenue	(3,245,412)	(3,662,461)	(1,611,832)	(3,600,000)	(3,900,000)	(300,000)	Assumes 7.5% growth on current FY23 trend to 3.9MM
10-31-40	LPPSD Fee or Tax	GENERAL FUND - TAXES	Revenue	-	-	-	-	-	-	
10-31-50	Fee-In Lieu of Pers Prop Tax	GENERAL FUND - TAXES	Revenue	(160,975)	(162,746)	(88,203)	(165,000)	(165,000)	-	
10-31-60	Utility Franchise Tax	GENERAL FUND - TAXES	Revenue	(988,477)	(1,021,542)	(701,382)	(950,000)	(1,000,000)	(50,000)	Consistent w/ FY22 actual
10-31-61	Phone Tax	GENERAL FUND - TAXES	Revenue	(58,941)	(68,517)	(20,910)	(57,600)	(65,000)	(7,400)	Consistent w/ FY22 actual
10-30-90	Transfer From Capital Projects	GENERAL FUND - REVENUE-TRANSFERS	Revenue	-	-	-	-	-	-	
10-30-91	Transfer From Oth Fin Sources	GENERAL FUND - REVENUE-TRANSFERS	Revenue	(108,000)	(767,234)	-	(360,044)	(1,161,860)	(801,816)	\$108K charging for PI, \$212K from Cemetery, \$841K from debt service
10-30-92	Transfer From Open Space Fund	GENERAL FUND - REVENUE-TRANSFERS	Revenue	-	-	-	-	-	-	
10-31-10	Current Year Property Taxes	GENERAL FUND - TAXES	Revenue	(1,852,334)	(1,848,404)	(1,909,731)	(1,900,000)	(2,018,183)	(118,183)	As per Utah County estimate
10-31-12	Library Property Taxes	GENERAL FUND - TAXES	Revenue	-	-	-	-	-	-	
10-31-20	Delinquent Prior Year's Taxes	GENERAL FUND - TAXES	Revenue	(142,507)	(132,057)	(61,861)	(125,000)	(125,000)	-	
10-32-10	Business Licenses and Permits	GENERAL FUND - LICENSES AND PERMIT	Revenue	(13,521)	(14,601)	(6,857)	(14,000)	(14,000)	-	Consistent w/ FY22 actual
10-32-21	Building Permits	GENERAL FUND - LICENSES AND PERMIT	Revenue	(756,788)	(1,150,134)	(464,781)	(729,000)	-	729,000	Moved to new bldg/development fund
10-32-22	Building Plan Check Fees	GENERAL FUND - LICENSES AND PERMIT	Revenue	(174,676)	(269,982)	(114,736)	(200,000)	-	200,000	Moved to new bldg/development fund
10-32-26	Road Cut Permits	GENERAL FUND - LICENSES AND PERMIT	Revenue	(7,750)	(6,000)	(3,250)	(5,000)	(5,000)	-	
10-32-27	Fence Permit	GENERAL FUND - LICENSES AND PERMIT	Revenue	(1,517)	(3,108)	(888)	-	-	-	
10-32-28	Building Reinspection Fee	GENERAL FUND - LICENSES AND PERMIT	Revenue	(65)	-	-	(200)	-	200	Moved to new bldg/development fund
10-32-29	Infrastructure Reimb. (Legal)	GENERAL FUND - LICENSES AND PERMIT	Revenue	(4,305)	(627)	(13,076)	-	-	-	
10-33-30	General Fund Surplus	GENERAL FUND - INTERGOVERNMENTAL	Revenue	-	(4,007)	-	(913,735)	(36,000)	877,735	Use of FY23 allocation to Elections - annualized biannual expense
10-33-31	Library Surplus	GENERAL FUND - INTERGOVERNMENTAL	Revenue	-	-	-	-	-	-	
10-33-40	State Grants	GENERAL FUND - INTERGOVERNMENTAL	Revenue	-	-	-	-	-	-	
10-33-56	Class "C" Road Fund Allotment	GENERAL FUND - INTERGOVERNMENTAL	Revenue	(853,133)	(872,575)	(614,973)	(800,000)	(1,000,000)	(200,000)	Consistent w/ 2 prior years
10-33-57	County Option Hwy/Transit Tax	GENERAL FUND - INTERGOVERNMENTAL	Revenue	(294,211)	(390,448)	(147,145)	(330,000)	(375,000)	(45,000)	Consistent w/ FY22
10-33-58	State Liquor Fund Allotment	GENERAL FUND - INTERGOVERNMENTAL	Revenue	(15,163)	(16,091)	(20,670)	-	(20,000)	(20,000)	Consistent w/ prior years
10-33-99	CARES Act Funds	GENERAL FUND - INTERGOVERNMENTAL	Revenue	(543,342)	(1,134,687)	(1,134,687)	(1,134,657)	-	1,134,657	No longer receiving funds
10-34-10	Zoning	GENERAL FUND - FEES AND SERVICES	Revenue	(13,545)	(7,595)	(11,388)	(4,000)	-	4,000	Moved to new bldg/development fund
10-34-11	Planning Review	GENERAL FUND - FEES AND SERVICES	Revenue	-	-	-	-	-	-	
10-34-12	DRC Fee	GENERAL FUND - FEES AND SERVICES	Revenue	(280)	-	-	-	-	-	
10-34-13	Open Space Concept	GENERAL FUND - FEES AND SERVICES	Revenue	-	-	-	-	-	-	
10-34-14	Site Plan/Architectural Review	GENERAL FUND - FEES AND SERVICES	Revenue	(725)	(575)	-	(600)	(600)	-	
10-34-15	Preliminary Review	GENERAL FUND - FEES AND SERVICES	Revenue	(16,490)	(14,373)	(6,090)	(5,000)	-	5,000	Moved to new bldg/development fund
10-34-16	Final Review	GENERAL FUND - FEES AND SERVICES	Revenue	(16,384)	(8,603)	(4,916)	(7,000)	-	7,000	Moved to new bldg/development fund
10-34-17	Open Space Inspection Fee	GENERAL FUND - FEES AND SERVICES	Revenue	-	-	-	-	-	-	Moved to new bldg/development fund
10-34-18	Public Works Inspection Fee	GENERAL FUND - FEES AND SERVICES	Revenue	(81,536)	(27,512)	(33,765)	(20,000)	-	20,000	Moved to new bldg/development fund
10-34-19	Open Space Review Fee	GENERAL FUND - FEES AND SERVICES	Revenue	-	-	-	-	-	-	
10-34-20	Annexation Fees	GENERAL FUND - FEES AND SERVICES	Revenue	(975)	-	-	-	-	-	
10-34-21	Civil Review Fee	GENERAL FUND - FEES AND SERVICES	Revenue	(35,062)	(50,592)	(24,813)	(15,000)	-	15,000	Moved to new bldg/development fund
10-34-50	Public Safety Fee	GENERAL FUND - FEES AND SERVICES	Revenue	(653,689)	(672,560)	(538,817)	(862,000)	(900,000)	(38,000)	15.25/month, roughly 4,900 payors
10-34-72	Open Space Trees	GENERAL FUND - FEES AND SERVICES	Revenue	-	-	-	-	-	-	
10-35-10	Highland Fines	GENERAL FUND - COURT FINES	Revenue	(125,727)	(111,711)	(66,318)	(100,000)	(100,000)	-	
10-35-13	Highland Traffic School	GENERAL FUND - COURT FINES	Revenue	(5,002)	(3,870)	(2,520)	(5,000)	(5,000)	-	
10-35-14	Alpine Fines	GENERAL FUND - COURT FINES	Revenue	(28,076)	(42,280)	(24,793)	(40,000)	(40,000)	-	
10-35-15	Highland Small Claims Ct Rev	GENERAL FUND - COURT FINES	Revenue	-	-	-	-	-	-	
10-35-16	Court Return Check Fees	GENERAL FUND - COURT FINES	Revenue	-	-	-	-	-	-	
10-35-32	Highland Restitution Revenue	GENERAL FUND - COURT FINES	Revenue	-	-	-	-	-	-	
10-35-33	Public Defender Reimbursement	GENERAL FUND - COURT FINES	Revenue	(1,424)	(1,766)	(453)	(1,500)	(1,500)	-	
10-36-10	Interest Earnings	GENERAL FUND - OTHER REVENUE	Revenue	(52,369)	(22,888)	(69,834)	(12,000)	(75,000)	(63,000)	PTIF interest rates increased
10-36-20	Rents and Concessions	GENERAL FUND - OTHER REVENUE	Revenue	-	-	-	-	-	-	
10-36-21	Cell Tower Revenue	GENERAL FUND - OTHER REVENUE	Revenue	(50,663)	(44,661)	(9,036)	(38,000)	(45,000)	(7,000)	Consistent w/ FY22
10-37-10	Cemetery Lot Sales	GENERAL FUND - CEMETERY REVENUE	Revenue	-	-	-	-	-	-	
10-37-20	Other Income	GENERAL FUND - CEMETERY REVENUE	Revenue	-	-	-	-	-	-	
10-38-40	Sale of Fixed Assets	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	(1,723)	-	-	(100,000)	(100,000)	Sale of 2 snowplows
10-38-42	CC Processing Fee	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	(8,770)	-	-	-	
10-38-49	Alpine Court	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	-	-	-	-	
10-38-79	Disc Golf Revenue	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	-	-	-	-	
10-38-80	Grants	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	(149)	-	-	-	-	

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10-38-81	Library Grant Revenue	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	-	-	-	
10-38-82	Highland Foundation	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	-	-	-	
10-38-83	Facility Rentals	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	(13,092)	(12,107)	(14,931)	(10,000)	(10,000)	
10-38-84	Youth Council Misc. Rev.	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	(2,500)	(2,600)	(100)	2,500 One-time donation received in FY23
10-38-87	Sidewalk Bond Revenue	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	-	-	-	
10-38-88	School Trauma Kits	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	-	-	-	
10-38-89	Highland Fling Rodeo	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	-	-	-	
10-38-90	PSD Rent	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	(221,299)	(221,125)	(110,544)	(220,000)	(220,000)	
10-38-91	Miscellaneous Revenue	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	(49,031)	(30,944)	(39,592)	(36,500)	(30,000)	6,500
10-38-92	City Events Revenue	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	(1,890)	(1,813)	(2,000)	(1,000)	(1,000)	-
10-38-93	Alpine Reimbursement	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	(43,096)	(43,587)	(24,936)	(40,000)	(40,000)	-
10-38-94	Lone Peak PSD Reimbursement	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	(53,344)	(34,301)	(32,493)	(40,000)	(147,500)	(107,500) Increased assessment to LP for Administrative staffing Includes \$30K for LP share of payroll software (City net \$10K from Alpine)
10-38-95	Highland Fling Revenue	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	(13,460)	(39,727)	(24,023)	(40,000)	(40,000)	-
10-38-96	Cultural ArtsClass Revenue	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	-	-	-	
10-38-97	Library Donations	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	-	-	-	
10-38-98	Library Miscellaneous Revenues	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	-	-	-	-	-	
10-38-99	Tree Sale Revenue	GENERAL FUND - MISCELLANEOUS REVENUE	Revenue	(24,020)	(19,799)	-	(15,000)	(15,000)	-
10-39-00	Other Sources Of Funds	GENERAL FUND - REVENUE-GARBAGE & G	Revenue	-	-	-	-	-	
10-39-10	Garbage Collection Fees	GENERAL FUND - REVENUE-GARBAGE & G	Revenue	(988,038)	(1,016,652)	(691,254)	(1,190,089)	(1,231,080)	(40,991) Fees cover cost of Waste Management and Northpoint contracts
10-39-11	Indirect Charge Library	GENERAL FUND - REVENUE-GARBAGE & G	Revenue	(5,835)	(8,114)	-	(8,254)	(7,236)	1,018 Amounts based off of funds' budgets
10-39-15	Indirect Charge Open Space	GENERAL FUND - REVENUE-GARBAGE & G	Revenue	(8,119)	(12,795)	-	(16,130)	(12,582)	3,548 Amounts based off of funds' budgets
10-39-20	Indirect Charge Sewer	GENERAL FUND - REVENUE-GARBAGE & G	Revenue	(81,451)	(103,167)	-	(108,276)	(41,357)	66,919 Amounts based off of funds' budgets
10-39-25	Indirect Charge Cemetery	GENERAL FUND - REVENUE-GARBAGE & G	Revenue	(2,129)	(3,845)	-	(10,122)	(4,550)	5,572 Amounts based off of funds' budgets
10-39-28	Indirect Charge Bldg/Dev	GENERAL FUND - REVENUE-GARBAGE & G	Revenue	-	-	-	-	(17,254)	(17,254) Amounts based off of funds' budgets
10-39-30	Indirect Charge PI	GENERAL FUND - REVENUE-GARBAGE & G	Revenue	(77,056)	(97,374)	-	(116,125)	(141,491)	(25,366) Amounts based off of funds' budgets
10-39-35	Indirect Charge Storm Water	GENERAL FUND - REVENUE-GARBAGE & G	Revenue	(10,985)	(15,021)	-	(20,282)	(18,670)	1,612 Amounts based off of funds' budgets
10-39-40	Indirect Charge Culinary Water	GENERAL FUND - REVENUE-GARBAGE & G	Revenue	(26,073)	(31,984)	-	(47,019)	(60,231)	(13,212) Amounts based off of funds' budgets
10-39-41	Rent Charge Library	GENERAL FUND - REVENUE-GARBAGE & G	Revenue	-	-	-	-	-	
			Revenue Total					(13,190,194)	

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				FY2021	FY2022	1/31/2023	FY2023	FY2024	FY2023 to FY2024	
10-41-11	Salaries/Wages	GENERAL FUND - COUNCIL	Expenditure	25,586	26,344	14,513	25,520	34,398	8,878	
10-41-13	Employee Benefits	GENERAL FUND - COUNCIL	Expenditure	4,998	5,074	3,188	4,251	6,312	2,061	
10-41-21	Professional Org. Memberships	GENERAL FUND - COUNCIL	Expenditure	22,881	26,077	2,793	25,500	22,500	(3,000)	Removal of Utah Lake
10-41-22	Public Notices	GENERAL FUND - COUNCIL	Expenditure	2,833	2,159	53	3,500	1,000	(2,500)	Change in newspaper requirements.
10-41-23	Mileage Reimbursement	GENERAL FUND - COUNCIL	Expenditure	-	-	-	400	400	-	
10-41-28	Telephone	GENERAL FUND - COUNCIL	Expenditure	-	-	-	-	-	-	
10-41-31	Professional Services	GENERAL FUND - COUNCIL	Expenditure	21,034	14,806	2,339	20,000	26,000	6,000	\$6K pay plan update
10-41-33	Continuing Education	GENERAL FUND - COUNCIL	Expenditure	357	1,755	2,299	2,500	2,500	-	
10-41-51	Insurance & Bonds	GENERAL FUND - COUNCIL	Expenditure	-	-	50	-	-	-	
10-41-55	Overhead Allocation	GENERAL FUND - COUNCIL	Expenditure	-	-	-	-	-	-	
10-41-56	Legal Settlements	GENERAL FUND - COUNCIL	Expenditure	-	-	-	-	-	-	
10-41-60	Youth City Council	GENERAL FUND - COUNCIL	Expenditure	2,337	(250)	(1,286)	9,000	6,500	(2,500)	Decrease due to grant received prior year
10-41-61	Misc. Supplies & Expenses	GENERAL FUND - COUNCIL	Expenditure	3,549	27,801	2,792	8,500	8,500	-	
10-41-62	Council Appropriations	GENERAL FUND - COUNCIL	Expenditure	8,757	52,300	-	-	18,000	18,000	\$3K per Mayor & Councilmember
10-41-63	Economic Development	GENERAL FUND - COUNCIL	Expenditure	7,650	-	-	-	3,500	3,500	\$3.5K for AF Chamber membership
10-41-64	Highland Historical Society	GENERAL FUND - COUNCIL	Expenditure	100	100	100	100	100	-	
10-42-11	Salaries/Wages	GENERAL FUND - COURT	Expenditure	67,011	69,783	42,801	79,739	82,381	2,642	
10-42-12	Overtime	GENERAL FUND - COURT	Expenditure	-	-	-	-	-	-	
10-42-13	Employee Benefits	GENERAL FUND - COURT	Expenditure	9,474	9,919	6,088	11,012	12,897	1,886	
10-42-15	Part-Time Employee	GENERAL FUND - COURT	Expenditure	-	-	-	-	-	-	
10-42-21	Professional Org. Memberships	GENERAL FUND - COURT	Expenditure	(111)	-	-	300	300	-	
10-42-22	Prosecutor	GENERAL FUND - COURT	Expenditure	5,747	16,935	16,187	27,000	27,000	-	
10-42-23	Mileage Reimbursement	GENERAL FUND - COURT	Expenditure	-	-	-	500	500	-	
10-42-24	Office Supplies & Postage	GENERAL FUND - COURT	Expenditure	733	602	730	900	900	-	
10-42-25	Witness Fees	GENERAL FUND - COURT	Expenditure	-	-	37	1,000	1,000	-	
10-42-26	Technical Manuals & Code Books	GENERAL FUND - COURT	Expenditure	237	271	154	400	400	-	
10-42-27	Credit Card Fees	GENERAL FUND - COURT	Expenditure	7,614	8,236	4,707	8,000	8,000	-	
10-42-28	Uniforms	GENERAL FUND - COURT	Expenditure	-	-	-	100	100	-	
10-42-30	Alpine Fine Reimbursement	GENERAL FUND - COURT	Expenditure	36,775	44,697	16,433	50,000	50,000	-	
10-42-31	Victim Restitution Fund	GENERAL FUND - COURT	Expenditure	50,049	47,037	31,297	50,000	50,000	-	
10-42-33	Continuing Education	GENERAL FUND - COURT	Expenditure	-	142	816	2,000	2,000	-	
10-42-34	Public Defender	GENERAL FUND - COURT	Expenditure	28,545	18,250	4,618	33,000	20,000	(13,000)	New defender and rate
10-42-35	Court Interpreter	GENERAL FUND - COURT	Expenditure	800	372	632	1,200	1,200	-	
10-42-36	Court Bailiff/Security	GENERAL FUND - COURT	Expenditure	-	-	280	9,750	6,000	(3,750)	Shift to mostly virtual court
10-42-74	Capital Outlay-Equipment	GENERAL FUND - COURT	Expenditure	-	15,677	(7,500)	-	-	-	
10-42-75	Internal Service IT Expense	GENERAL FUND - COURT	Expenditure	1,950	-	-	2,490	2,490	-	
10-43-11	Salaries/Wages	GENERAL FUND - ADMINISTRATIVE	Expenditure	90,923	104,244	67,329	138,831	107,382	(31,449)	
10-43-12	Overtime	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	43	170	-	-	-	
10-43-13	Employee Benefits	GENERAL FUND - ADMINISTRATIVE	Expenditure	50,602	54,190	27,301	58,606	50,153	(8,453)	
10-43-14	Merit Pay Increase & Benefits	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	-	-	-	-	
10-43-15	Part-Time Employee	GENERAL FUND - ADMINISTRATIVE	Expenditure	4,665	6,682	7,149	8,000	5,000	(3,000)	Historical spending for help with miscellaneous projects.
10-43-20	Personnel Advertising	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	-	-	-	-	
10-43-21	Professional Org. Memberships	GENERAL FUND - ADMINISTRATIVE	Expenditure	4,332	3,330	600	2,750	2,000	(750)	Removed Planning Membership
10-43-22	Public Notices	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	2,351	-	-	-	-	
10-43-23	Mileage Reimbursement	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	277	100	200	100	
10-43-24	Office Supplies	GENERAL FUND - ADMINISTRATIVE	Expenditure	17,165	14,251	9,920	14,000	18,000	4,000	Inflationary increases
10-43-25	Equip.-Supplies & Maintenance	GENERAL FUND - ADMINISTRATIVE	Expenditure	5,156	4,246	1,864	4,000	14,000	10,000	\$10K new plotter
10-43-26	Personnel Recruitment	GENERAL FUND - ADMINISTRATIVE	Expenditure	565	2,122	926	1,000	1,000	-	
10-43-27	Newsletter Printing	GENERAL FUND - ADMINISTRATIVE	Expenditure	7,734	7,526	7,356	10,000	10,000	-	
10-43-28	Telephone	GENERAL FUND - ADMINISTRATIVE	Expenditure	17,628	19,800	10,750	19,500	19,500	-	
10-43-29	Website	GENERAL FUND - ADMINISTRATIVE	Expenditure	7,201	6,826	13,557	7,350	13,150	5,800	Annual website contract increase & addition of reservation software.
10-43-30	Car Allowance	GENERAL FUND - ADMINISTRATIVE	Expenditure	4,901	4,914	554	4,985	4,800	(185)	
10-43-31	Professional & Technical/IT	GENERAL FUND - ADMINISTRATIVE	Expenditure	34,850	38,120	17,688	37,000	37,000	-	
10-43-32	Postage	GENERAL FUND - ADMINISTRATIVE	Expenditure	4,979	6,000	2,000	5,000	5,000	-	
10-43-33	Continuing Education	GENERAL FUND - ADMINISTRATIVE	Expenditure	859	3,900	50	4,000	4,000	-	
10-43-34	Building Maintenance	GENERAL FUND - ADMINISTRATIVE	Expenditure	55,966	90,050	31,012	70,000	75,000	5,000	Inflationary increases and aging buildings

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10-43-35	Building Utilities	GENERAL FUND - ADMINISTRATIVE	Expenditure	48,277	43,511	28,276	45,000	50,000	5,000	Increasing utility costs
10-43-37	Technical Manuals & Code Books	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	60	-	-	-	-	
10-43-38	Uniforms	GENERAL FUND - ADMINISTRATIVE	Expenditure	199	250	-	200	300	100	Added communications position
10-43-39	Safety Committee	GENERAL FUND - ADMINISTRATIVE	Expenditure	5,669	8,137	3,511	5,600	7,000	1,400	
10-43-40	Mass Notification System	GENERAL FUND - ADMINISTRATIVE	Expenditure	3,745	7,504	-	8,745	4,000	(4,745)	
10-43-41	Phone Reimbursement	GENERAL FUND - ADMINISTRATIVE	Expenditure	2,206	2,235	748	2,202	2,160	(42)	
10-43-47	Supplies & Expenses-Mayor	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	-	-	-	-	
10-43-48	Supplies & Expenses Oper Mgr	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	-	-	-	-	
10-43-49	Supplies & Expenses City Adm	GENERAL FUND - ADMINISTRATIVE	Expenditure	3,541	311	1,098	8,500	2,000	(6,500)	
10-43-50	Covid-19 Expenses	GENERAL FUND - ADMINISTRATIVE	Expenditure	950,621	-	-	-	-	-	
10-43-51	Insurance & Surety Bonds	GENERAL FUND - ADMINISTRATIVE	Expenditure	56,335	57,869	64,038	59,376	59,376	-	
10-43-52	Bond Continuing Disclosure Fee	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	-	-	6,500	6,500	
10-43-55	State Unemployment Payments	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	-	-	-	-	
10-43-60	Overhead Allocation	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	-	-	-	-	
10-43-61	Miscellaneous Supplies	GENERAL FUND - ADMINISTRATIVE	Expenditure	100	413	-	500	500	-	
10-43-62	Miscellaneous Services	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	-	-	-	-	
10-43-74	Capital Outlay-Equipment	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	-	6,500	-	(6,500)	No projects - prior year was Fire Station Exhaust System
10-43-75	Capital Outlay-Special Proj	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	23,622	106,127	-	(106,127)	No projects - prior year included Chambers AV, trees
10-43-79	Capital Outlay-IT	GENERAL FUND - ADMINISTRATIVE	Expenditure	-	-	-	-	-	-	
10-43-82	Internal Service IT Expense	GENERAL FUND - ADMINISTRATIVE	Expenditure	5,510	12,027	-	13,510	13,510	-	
10-45-31	Professional & Technical Serv	GENERAL FUND - AUDITOR	Expenditure	17,342	12,500	4,500	20,000	20,000	-	
10-45-32	Overhead Allocation	GENERAL FUND - AUDITOR	Expenditure	-	-	-	-	-	-	
10-46-11	Salaries/Wages	GENERAL FUND - FINANCE DEPT	Expenditure	126,127	135,701	88,157	122,650	137,117	14,466	
10-46-12	Overtime	GENERAL FUND - FINANCE DEPT	Expenditure	107	113	-	250	250	-	
10-46-13	Employee Benefits	GENERAL FUND - FINANCE DEPT	Expenditure	48,274	31,340	17,013	42,053	67,449	25,396	
10-46-21	Professional Org. Memberships	GENERAL FUND - FINANCE DEPT	Expenditure	265	190	190	1,000	1,000	-	CPFO certification (Finance)
10-46-23	Mileage Reimbursement	GENERAL FUND - FINANCE DEPT	Expenditure	-	336	-	1,125	1,125	-	
10-46-24	Office Supplies & Postage	GENERAL FUND - FINANCE DEPT	Expenditure	-	24	-	500	50,500	50,000	\$50K payroll software
10-46-25	Overhead Allocation	GENERAL FUND - FINANCE DEPT	Expenditure	-	-	-	-	-	-	
10-46-26	Technical Manuals & Code Books	GENERAL FUND - FINANCE DEPT	Expenditure	-	-	-	150	150	-	
10-46-28	Phone Reimbursement	GENERAL FUND - FINANCE DEPT	Expenditure	2,835	2,519	1,146	2,800	2,800	-	
10-46-29	Uniforms	GENERAL FUND - FINANCE DEPT	Expenditure	373	527	-	400	400	-	
10-46-33	Continuing Education	GENERAL FUND - FINANCE DEPT	Expenditure	-	896	280	3,500	4,500	1,000	GFOA & UGFOA (Director), increase for SHRM training/cert (HR)
10-46-74	Capital Outlay-Equipment	GENERAL FUND - FINANCE DEPT	Expenditure	-	-	-	-	-	-	
10-47-11	Salaries/Wages	GENERAL FUND - RECORDER	Expenditure	49,549	50,394	28,024	49,947	43,884	(6,063)	
10-47-12	Overtime	GENERAL FUND - RECORDER	Expenditure	-	2,027	2,669	4,000	4,000	-	
10-47-13	Employee Benefits	GENERAL FUND - RECORDER	Expenditure	29,221	30,151	17,103	28,482	26,688	(1,794)	
10-47-14	Part-time Transcriptionist	GENERAL FUND - RECORDER	Expenditure	7,380	7,035	2,350	8,000	8,000	-	
10-47-21	Professional Org. Memberships	GENERAL FUND - RECORDER	Expenditure	357	60	300	450	450	-	
10-47-22	Election	GENERAL FUND - RECORDER	Expenditure	120	59,351	(3,115)	36,000	65,000	29,000	Election - \$36K from prior year
10-47-23	Mileage Reimbursement	GENERAL FUND - RECORDER	Expenditure	42	86	114	500	300	(200)	More consistent with historical spending
10-47-24	Office Supplies & Postage	GENERAL FUND - RECORDER	Expenditure	-	-	14	-	-	-	
10-47-28	Software Licenses and Maint.	GENERAL FUND - RECORDER	Expenditure	870	762	225	8,500	5,000	(3,500)	Annual maintenance cost of agenda management system
10-47-29	Phone	GENERAL FUND - RECORDER	Expenditure	-	607	623	1,080	1,080	-	
10-47-30	Uniforms	GENERAL FUND - RECORDER	Expenditure	77	115	-	100	100	-	
10-47-31	Codification	GENERAL FUND - RECORDER	Expenditure	1,500	1,500	1,500	1,500	1,500	-	
10-47-33	Continuing Education	GENERAL FUND - RECORDER	Expenditure	874	2,307	1,321	2,000	2,500	500	Consistent with FY22
10-47-74	Capital Outlay-Equipment	GENERAL FUND - RECORDER	Expenditure	-	304	-	-	-	-	
10-48-11	Salaries/Wages	GENERAL FUND - TREASURER	Expenditure	28,991	29,402	18,105	33,115	32,643	(473)	
10-48-12	Overtime	GENERAL FUND - TREASURER	Expenditure	-	744	859	250	250	-	
10-48-13	Employee Benefits	GENERAL FUND - TREASURER	Expenditure	20,020	20,816	12,448	20,782	22,681	1,900	
10-48-21	Professional Org. Memberships	GENERAL FUND - TREASURER	Expenditure	199	216	284	300	300	-	
10-48-23	Mileage Reimbursement	GENERAL FUND - TREASURER	Expenditure	95	196	255	250	250	-	
10-48-24	Office Supplies & Postage	GENERAL FUND - TREASURER	Expenditure	-	-	-	-	-	-	
10-48-25	Treasurer Bond	GENERAL FUND - TREASURER	Expenditure	-	-	-	-	-	-	
10-48-26	Overhead Allocation	GENERAL FUND - TREASURER	Expenditure	-	-	-	-	-	-	

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Account #	Account Name	Division	Type	YTD through						Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	FY2023 to FY2024	
10-48-28	Telephone	GENERAL FUND - TREASURER	Expenditure	1,103	730	346	600	600	-	
10-48-30	Uniforms	GENERAL FUND - TREASURER	Expenditure	100	64	-	200	200	-	
10-48-31	Legal Services	GENERAL FUND - TREASURER	Expenditure	-	-	-	-	-	-	
10-48-33	Continuing Education	GENERAL FUND - TREASURER	Expenditure	598	2,350	2,918	3,500	3,500	-	
10-48-74	Capital Outlay-Equipment	GENERAL FUND - TREASURER	Expenditure	-	-	-	-	-	-	
10-49-31	Professional & Technical Ser	GENERAL FUND - ATTORNEY	Expenditure	63,812	67,566	38,275	60,000	70,000	10,000	Consistent with historical spending
10-49-32	Legal Settlements	GENERAL FUND - ATTORNEY	Expenditure	-	-	-	-	-	-	
10-50-11	Salaries/Wages	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-12	Overtime	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-13	Employee Benefits	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-14	Salaries/Wages Part-Time	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-21	Equipment	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-22	Friends of Library Expenses	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-23	Books & Materials	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-24	Library Card Refunds	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-25	Travel & Other Misc.	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-26	Insurance & Bonds	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-27	Postage	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-28	Information Technology	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-29	Printing	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-30	Special Programs	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-35	Supplies	GENERAL FUND - LIBRARY	Expenditure	21	-	-	-	-	-	
10-50-50	Library Grant Expenditures	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-61	Cross Charge Telephone	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-62	Cross Charge Prof. & Tech.	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-63	Cross Charge Bldg. Maint.	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-64	Cross Charge Bldg. Utilities	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-65	Cross Charge Rent	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-66	Cross Charge Insurance	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-70	Capital Outlay/ OneTime Exp	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-50-71	Transfer to Lib. Reserve Fund	GENERAL FUND - LIBRARY	Expenditure	-	-	-	-	-	-	
10-51-31	Professional & Tech. Services	GENERAL FUND - APPEAL AUTHORITY	Expenditure	4,740	564	1,046	1,500	1,500	-	
10-52-11	Salaries/Wages	GENERAL FUND - PLANNING & ZONING	Expenditure	48,129	64,781	46,493	86,014	10,959	(75,056)	Moved majority to new bldg/development fund
10-52-12	Overtime	GENERAL FUND - PLANNING & ZONING	Expenditure	7	962	1,299	1,000	1,000	-	
10-52-13	Employee Benefits	GENERAL FUND - PLANNING & ZONING	Expenditure	23,251	31,830	19,466	31,718	7,934	(23,784)	Moved majority to new bldg/development fund
10-52-14	Other Benefits	GENERAL FUND - PLANNING & ZONING	Expenditure	-	-	-	-	-	-	
10-52-15	Planning Commission Salaries	GENERAL FUND - PLANNING & ZONING	Expenditure	9,708	3,017	840	4,793	1,344	(3,449)	Moved to new Building/Development Fund
10-52-21	Professional Org. Memberships	GENERAL FUND - PLANNING & ZONING	Expenditure	-	99	99	500	250	(250)	Moved to new Building/Development Fund
10-52-22	Public Notices	GENERAL FUND - PLANNING & ZONING	Expenditure	825	530	-	2,000	250	(1,750)	Moved to new Building/Development Fund
10-52-23	Mileage Reimbursement	GENERAL FUND - PLANNING & ZONING	Expenditure	-	50	459	100	125	25	Moved to new Building/Development Fund
10-52-24	Office Supplies & Postage	GENERAL FUND - PLANNING & ZONING	Expenditure	-	-	-	-	-	-	Moved to new Building/Development Fund
10-52-25	Special Projects	GENERAL FUND - PLANNING & ZONING	Expenditure	-	2,775	-	3,400	-	(3,400)	Moved to new Building/Development Fund
10-52-26	Fuel For Vehicles	GENERAL FUND - PLANNING & ZONING	Expenditure	-	-	-	-	-	-	Moved to new Building/Development Fund
10-52-27	Postage	GENERAL FUND - PLANNING & ZONING	Expenditure	-	-	-	250	63	(187)	Moved to new Building/Development Fund
10-52-28	Software Licenses	GENERAL FUND - PLANNING & ZONING	Expenditure	2,379	2,376	1,002	2,500	625	(1,875)	Moved to new Building/Development Fund
10-52-29	Car Allowance	GENERAL FUND - PLANNING & ZONING	Expenditure	-	-	-	-	-	-	Moved to new Building/Development Fund
10-52-30	Uniforms	GENERAL FUND - PLANNING & ZONING	Expenditure	98	224	-	100	50	(50)	Moved to new Building/Development Fund
10-52-31	Plat Recording Fees	GENERAL FUND - PLANNING & ZONING	Expenditure	2,120	1,428	910	1,000	-	(1,000)	Moved to new Building/Development Fund
10-52-32	Planner	GENERAL FUND - PLANNING & ZONING	Expenditure	-	-	-	-	-	-	Moved to new Building/Development Fund
10-52-33	Continuing Education	GENERAL FUND - PLANNING & ZONING	Expenditure	-	2,253	260	1,800	1,125	(675)	Moved to new Building/Development Fund
10-52-34	Engineer	GENERAL FUND - PLANNING & ZONING	Expenditure	-	-	-	-	-	-	Moved to new Building/Development Fund
10-52-35	Phone Reimbursement	GENERAL FUND - PLANNING & ZONING	Expenditure	-	-	508	1,200	300	(900)	Moved to new Building/Development Fund
10-52-74	Capital Outlay-Equipment	GENERAL FUND - PLANNING & ZONING	Expenditure	-	-	-	1,000	-	(1,000)	Moved to new Building/Development Fund
10-53-11	Salaries/Wages	GENERAL FUND - EDUCATION AND PRO	Expenditure	-	1,682	345	8,837	9,937	1,100	
10-53-12	Overtime	GENERAL FUND - EDUCATION AND PRO	Expenditure	-	-	-	-	500	500	
10-53-13	Employee Benefits	GENERAL FUND - EDUCATION AND PRO	Expenditure	-	184	36	784	889	106	

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Account #	Account Name	Division	Type	YTD through						Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	FY2023 to FY2024	
10-54-31	Lone Peak Public Safety Dist.	GENERAL FUND - POLICE DEPARTMENT	Expenditure	2,228,836	2,266,969	1,568,617	2,689,059	2,873,225	184,166	4% salary increases
10-54-54	Contributions	GENERAL FUND - POLICE DEPARTMENT	Expenditure	-	-	-	-	-	-	
10-57-11	Administration Expense	GENERAL FUND - EMERGENCY SERVICES	Expenditure	156,070	169,144	112,708	192,180	302,572	110,392	LP share of admin exp increased + \$20K for LP share of payroll software; City will see add'l revenue through billing to LP, offsetting most of increase
10-57-31	Lone Peak Public Safety Dist	GENERAL FUND - EMERGENCY SERVICES	Expenditure	1,813,536	1,831,985	1,200,742	2,058,415	2,185,542	127,127	Step plan salary increases (~5.3%)
10-58-11	Salaries/Wages	GENERAL FUND - BUILDING INSPECTION	Expenditure	132,236	156,519	108,589	187,030	-	(187,030)	Moved to new Building/Development Fund
10-58-12	Overtime	GENERAL FUND - BUILDING INSPECTION	Expenditure	111	2,014	5,041	5,000	-	(5,000)	Moved to new Building/Development Fund
10-58-13	Employee Benefits	GENERAL FUND - BUILDING INSPECTION	Expenditure	39,577	66,199	56,710	93,578	-	(93,578)	Moved to new Building/Development Fund
10-58-14	Salaries/Benefits to Bldg	GENERAL FUND - BUILDING INSPECTION	Expenditure	-	-	-	-	-	-	Moved to new Building/Development Fund
10-58-21	Professional Org. Memberships	GENERAL FUND - BUILDING INSPECTION	Expenditure	175	766	360	300	175	(125)	Moved to new Building/Development Fund
10-58-23	Mileage Reimbursement	GENERAL FUND - BUILDING INSPECTION	Expenditure	-	-	29	400	25	(375)	Moved to new Building/Development Fund
10-58-24	Tools, Supplies & Postage	GENERAL FUND - BUILDING INSPECTION	Expenditure	172	163	68	200	50	(150)	Moved to new Building/Development Fund
10-58-25	Fuel Expenditure Vehicles	GENERAL FUND - BUILDING INSPECTION	Expenditure	1,324	1,984	1,776	3,000	875	(2,125)	Moved to new Building/Development Fund
10-58-26	Technical Manuals & Code Books	GENERAL FUND - BUILDING INSPECTION	Expenditure	-	1,347	-	2,250	50	(2,200)	Moved to new Building/Development Fund
10-58-27	Vehicle Maintenance	GENERAL FUND - BUILDING INSPECTION	Expenditure	-	-	-	-	-	-	Moved to new Building/Development Fund
10-58-28	Software	GENERAL FUND - BUILDING INSPECTION	Expenditure	2,500	1,523	2,548	3,000	875	(2,125)	Moved to new Building/Development Fund
10-58-29	Cell Phone	GENERAL FUND - BUILDING INSPECTION	Expenditure	810	1,112	1,410	2,000	750	(1,250)	Moved to new Building/Development Fund
10-58-31	Professional & Tech. Services	GENERAL FUND - BUILDING INSPECTION	Expenditure	3,384	59,431	42,921	40,000	-	(40,000)	Moved to new Building/Development Fund
10-58-33	Continuing Education	GENERAL FUND - BUILDING INSPECTION	Expenditure	1,075	2,114	1,889	3,700	1,350	(2,350)	Moved to new Building/Development Fund
10-58-38	Uniforms	GENERAL FUND - BUILDING INSPECTION	Expenditure	560	919	-	600	125	(475)	Moved to new Building/Development Fund
10-58-74	Capital Outlay-Equipment	GENERAL FUND - BUILDING INSPECTION	Expenditure	285	82,297	-	41,000	-	(41,000)	Moved to new Building/Development Fund
10-58-75	Internal Service IT Expense	GENERAL FUND - BUILDING INSPECTION	Expenditure	960	1,555	-	2,230	558	(1,672)	Moved to new Building/Development Fund
10-60-11	Salaries/Wages	GENERAL FUND - STREETS AND ROADS	Expenditure	199,916	183,683	117,309	196,389	116,615	(79,774)	
10-60-12	Overtime	GENERAL FUND - STREETS AND ROADS	Expenditure	1,081	2,145	7,187	2,000	5,000	3,000	Overtime requested to adjust to reflect FY2023 expenses
10-60-13	Employee Benefits	GENERAL FUND - STREETS AND ROADS	Expenditure	87,393	95,034	70,281	100,831	63,780	(37,051)	
10-60-14	Salaries/Wages Part-Time	GENERAL FUND - STREETS AND ROADS	Expenditure	-	-	128	2,000	3,691	1,691	
10-60-15	Overtime Snow Removal	GENERAL FUND - STREETS AND ROADS	Expenditure	8,608	4,925	12,519	10,000	10,000	-	
10-60-16	Radio Maintenance	GENERAL FUND - STREETS AND ROADS	Expenditure	300	320	120	750	750	-	
10-60-17	Mobile Telephones	GENERAL FUND - STREETS AND ROADS	Expenditure	2,337	2,990	2,400	2,350	3,500	1,150	Adjusted to reflect FY2022 expenses and inflation
10-60-27	Street Light Power	GENERAL FUND - STREETS AND ROADS	Expenditure	63,177	66,312	41,583	72,000	72,000	-	
10-60-28	Street Light Repair	GENERAL FUND - STREETS AND ROADS	Expenditure	6,770	10,798	11,656	15,000	17,000	2,000	Adjusted to reflect increased costs of light fixtures
10-60-30	Bldg Maintenance & Utilities	GENERAL FUND - STREETS AND ROADS	Expenditure	2,602	2,681	2,386	3,500	3,500	-	
10-60-31	Rep.Potholes, Crack Seal, Etc.	GENERAL FUND - STREETS AND ROADS	Expenditure	36,055	59,794	29,649	100,000	100,000	-	
10-60-33	Continuing Education	GENERAL FUND - STREETS AND ROADS	Expenditure	1,641	1,874	642	2,500	2,500	-	
10-60-34	Prof and Tech Services	GENERAL FUND - STREETS AND ROADS	Expenditure	-	-	-	17,500	10,000	(7,500)	General design monies to accommodate the unforeseen
10-60-35	Professional Org. Memberships	GENERAL FUND - STREETS AND ROADS	Expenditure	199	-	-	-	250	250	Funds requested to pay for UAPA membership
10-60-36	Office Supplies	GENERAL FUND - STREETS AND ROADS	Expenditure	101	235	264	500	500	-	
10-60-37	Sidewalk Repair & Maint	GENERAL FUND - STREETS AND ROADS	Expenditure	49,797	68,254	15,414	74,000	174,000	100,000	\$100K net expense to City after Safe Routes to School grant (\$230K less \$130K grant proceeds)
10-60-38	Uniforms & Safety Wear	GENERAL FUND - STREETS AND ROADS	Expenditure	2,137	2,717	781	2,500	2,500	-	
10-60-39	Street Striping	GENERAL FUND - STREETS AND ROADS	Expenditure	15,138	20,691	19,717	20,000	25,000	5,000	Adjusted to reflect increased striping costs
10-60-40	School Crossing Maintenance	GENERAL FUND - STREETS AND ROADS	Expenditure	1,542	1,538	1,407	1,500	3,000	1,500	Adjusted to reflect increased striping costs
10-60-41	Pedestrian Crossings	GENERAL FUND - STREETS AND ROADS	Expenditure	1,460	1,351	4,992	14,000	14,000	-	
10-60-42	Technical Manuals & Code Books	GENERAL FUND - STREETS AND ROADS	Expenditure	-	-	-	-	200	200	Minimal amount to provide for any needed materials
10-60-47	Public Works Shop Tools & Sup	GENERAL FUND - STREETS AND ROADS	Expenditure	6,534	4,453	2,558	3,500	3,500	-	
10-60-48	Streets, Traffic, & Warn Signs	GENERAL FUND - STREETS AND ROADS	Expenditure	9,858	19,781	18,708	15,000	20,000	5,000	Increased due to more LED signage being installed now.
10-60-49	Snow Removal	GENERAL FUND - STREETS AND ROADS	Expenditure	6,291	3,167	-	-	-	-	
10-60-50	Equipment Repair & Maintenance	GENERAL FUND - STREETS AND ROADS	Expenditure	626	301	62	-	-	-	
10-60-51	Fuel Expense Vehicles	GENERAL FUND - STREETS AND ROADS	Expenditure	5,594	12,125	6,606	11,000	13,100	2,100	(Added \$2,100 toward new fuel tanks) - \$16,700 total cost in FY24
10-60-52	Snow Removal:Salt	GENERAL FUND - STREETS AND ROADS	Expenditure	29,621	43,864	35,915	55,000	55,000	-	
10-60-53	Snow Removal:Equipment Maint	GENERAL FUND - STREETS AND ROADS	Expenditure	16,430	10,166	5,072	15,000	25,000	10,000	Snow plow blades (\$2,178 each) - 12 needed per season
10-60-54	Snow Removal:Fuel & Oil	GENERAL FUND - STREETS AND ROADS	Expenditure	2,700	3,382	5,306	6,500	8,600	2,100	(Added \$2,100 toward new fuel tanks) - \$16,700 total cost in FY24
10-60-56	Maintenance & Repair: Trucks	GENERAL FUND - STREETS AND ROADS	Expenditure	7,825	15,505	8,128	15,000	15,000	-	
10-60-57	Maintenance & Repair:Equipment	GENERAL FUND - STREETS AND ROADS	Expenditure	11,048	8,720	1,380	25,000	25,000	-	
10-60-58	Snow Removal Equipment	GENERAL FUND - STREETS AND ROADS	Expenditure	1,174	14,147	729	25,000	25,000	-	
10-60-59	Capital Equipment Purchases	GENERAL FUND - STREETS AND ROADS	Expenditure	138,450	-	-	-	-	-	

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				FY2021	FY2022	1/31/2023	FY2023	FY2024	FY2023 to FY2024	
10-60-60	Snow Removal Equipment	GENERAL FUND - STREETS AND ROADS	Expenditure	-	-	48	-	-	-	
10-60-61	Drug Testing	GENERAL FUND - STREETS AND ROADS	Expenditure	607	543	490	600	700	100	Anticipated inflation
10-60-73	Capital Outlay-Improvements	GENERAL FUND - STREETS AND ROADS	Expenditure	-	2,450	-	7,000	7,000	-	
10-60-74	Capital Outlay-Equipment	GENERAL FUND - STREETS AND ROADS	Expenditure	-	97,814	-	-	10,000	10,000	Portion of new pickup truck (3 new trucks = \$170,000 total)
10-60-75	Capital Outlay-Special Proj	GENERAL FUND - STREETS AND ROADS	Expenditure	-	-	-	-	-	-	
10-60-76	Internal Service IT Expense	GENERAL FUND - STREETS AND ROADS	Expenditure	1,670	1,450	-	1,790	1,790	-	
10-66-11	Salaries/Wages	GENERAL FUND - ENGINEER	Expenditure	79,927	107,546	68,601	121,247	77,488	(43,759)	
10-66-12	Overtime	GENERAL FUND - ENGINEER	Expenditure	-	118	68	-	500	500	Need a nominal amount to accommodate unforseen, See FY22
10-66-13	Employee Benefits	GENERAL FUND - ENGINEER	Expenditure	48,112	47,869	29,981	51,837	32,941	(18,895)	
10-66-14	Other Benefits	GENERAL FUND - ENGINEER	Expenditure	-	-	-	-	-	-	
10-66-29	Highland City PE Tracking Cost	GENERAL FUND - ENGINEER	Expenditure	-	-	152	20,000	10,000	(10,000)	
10-66-30	Car Allowance	GENERAL FUND - ENGINEER	Expenditure	4,205	3,327	1,837	4,800	4,800	-	
10-66-31	Professiona & Tech Services	GENERAL FUND - ENGINEER	Expenditure	83,833	73,651	44,294	70,000	70,000	-	
10-66-32	GIS Survey	GENERAL FUND - ENGINEER	Expenditure	575	2,925	2,842	8,000	10,000	2,000	We would like to increased our GIS accuracy efforts, and increased software costs
10-66-33	Equipment-Supplies & Maint	GENERAL FUND - ENGINEER	Expenditure	-	-	976	-	1,000	1,000	
10-66-34	Fuel and Oil	GENERAL FUND - ENGINEER	Expenditure	-	-	-	-	-	-	
10-66-35	Continuing Education	GENERAL FUND - ENGINEER	Expenditure	1,226	1,334	1,329	1,700	2,000	300	Inflationary adjustment
10-66-36	Office Supplies	GENERAL FUND - ENGINEER	Expenditure	-	-	-	-	-	-	
10-66-37	Telephone Reimbursement	GENERAL FUND - ENGINEER	Expenditure	1,115	1,198	675	1,080	1,080	-	
10-66-38	Uniforms	GENERAL FUND - ENGINEER	Expenditure	100	200	-	200	300	100	Andy, Jeff, Mike \$100 Each
10-66-39	Books, Memberships, & Subscrip	GENERAL FUND - ENGINEER	Expenditure	-	193	267	300	300	-	
10-66-40	Overhead Allocation	GENERAL FUND - ENGINEER	Expenditure	-	-	-	-	-	-	
10-66-42	Technical Manuals & Code Books	GENERAL FUND - ENGINEER	Expenditure	-	-	-	-	200	200	nominal amount to accommodate needs
10-66-74	Capital Outlay-Equipment	GENERAL FUND - ENGINEER	Expenditure	-	-	-	-	-	-	
10-70-11	Salaries/Wages	GENERAL FUND - PARKS & RECREATION	Expenditure	92,098	130,245	74,040	168,397	135,422	(32,976)	
10-70-12	Overtime	GENERAL FUND - PARKS & RECREATION	Expenditure	3,333	7,288	4,878	7,500	9,000	1,500	Adjusted to match anticipated FY23 expenses
10-70-13	Employee Benefits	GENERAL FUND - PARKS & RECREATION	Expenditure	55,621	73,050	42,274	59,199	72,162	12,963	
10-70-14	Seasonal Employees	GENERAL FUND - PARKS & RECREATION	Expenditure	70,431	67,242	58,777	100,000	109,000	9,000	Adjusted to match FY2023 anticipated expenses with 6.5% increase (31% parks, 63% OS, 6% Cem.)
10-70-15	Radio Maintenance & Tower Rent	GENERAL FUND - PARKS & RECREATION	Expenditure	-	-	-	-	-	-	
10-70-16	Mobile Telephones	GENERAL FUND - PARKS & RECREATION	Expenditure	3,904	4,445	2,607	4,000	5,000	1,000	Adding additional phones so seasonal crew chiefs do not use their phones
10-70-17	Public Works Bldg Utilities	GENERAL FUND - PARKS & RECREATION	Expenditure	1,241	2,308	2,162	3,500	3,500	-	
10-70-21	Org. and Training Memberships	GENERAL FUND - PARKS & RECREATION	Expenditure	326	285	290	500	500	-	
10-70-22	Water Park Maintenance	GENERAL FUND - PARKS & RECREATION	Expenditure	1,548	13,239	1,906	5,000	7,000	2,000	Aging Equipment
10-70-24	Playground Maintenance & Rep.	GENERAL FUND - PARKS & RECREATION	Expenditure	7,779	745	44	4,000	4,000	-	
10-70-25	Equipment-Supplies & Maint.	GENERAL FUND - PARKS & RECREATION	Expenditure	8,342	11,905	9,718	7,500	9,000	1,500	Average of FY21 & FY22 expenditures
10-70-26	Water Park Chemicals	GENERAL FUND - PARKS & RECREATION	Expenditure	1,814	3,662	1,173	5,000	5,000	-	
10-70-27	Power for Parks, Clocks, & Tim	GENERAL FUND - PARKS & RECREATION	Expenditure	4,363	4,885	2,701	5,000	5,200	200	Additional clocks at Mt. Ridge & Ridgeview Parkways
10-70-28	Recreation	GENERAL FUND - PARKS & RECREATION	Expenditure	(45)	(130)	(295)	30,000	30,000	-	Equestrian center expense
10-70-29	Sprinkler Parts & Replacement	GENERAL FUND - PARKS & RECREATION	Expenditure	9,496	10,019	5,475	10,000	15,000	5,000	Increased sprinkler parts expenses
10-70-30	Vehicle Maintenance & Repair	GENERAL FUND - PARKS & RECREATION	Expenditure	7,318	6,412	(3,739)	9,000	9,000	-	
10-70-31	Park Maintenance Contract	GENERAL FUND - PARKS & RECREATION	Expenditure	-	889	-	4,500	4,500	-	
10-70-32	Water Park Utilities	GENERAL FUND - PARKS & RECREATION	Expenditure	2,257	3,797	3,266	5,000	5,000	-	
10-70-33	Lawn Equipment Maintenance	GENERAL FUND - PARKS & RECREATION	Expenditure	8,857	12,272	5,907	12,000	13,000	1,000	Parts prices have increased due to inflation
10-70-34	Fuel and Oil	GENERAL FUND - PARKS & RECREATION	Expenditure	5,537	15,098	9,176	13,000	15,100	2,100	(Added \$2,100 toward new fuel tanks) - \$16,700 total cost in FY24
10-70-35	Continuing Education	GENERAL FUND - PARKS & RECREATION	Expenditure	388	3,075	507	3,000	3,200	200	Adjusted to reflect past expenditures
10-70-36	Office Supplies	GENERAL FUND - PARKS & RECREATION	Expenditure	65	339	85	500	500	-	
10-70-37	Uniforms & Safety Wear	GENERAL FUND - PARKS & RECREATION	Expenditure	1,783	3,308	909	2,750	3,500	750	Adjusted to reflect FY22 expenditures
10-70-38	Trail Maintenance	GENERAL FUND - PARKS & RECREATION	Expenditure	-	65,242	10,295	70,000	70,000	-	
10-70-39	Fertilizer & Weed Killer	GENERAL FUND - PARKS & RECREATION	Expenditure	26,917	21,303	16,602	39,000	39,000	-	
10-70-40	Public Works Shop Tools & Supp	GENERAL FUND - PARKS & RECREATION	Expenditure	1,298	2,110	492	2,000	2,000	-	
10-70-41	Arbor Day Tree Purchases	GENERAL FUND - PARKS & RECREATION	Expenditure	28,495	28,472	-	30,000	30,000	-	
10-70-42	Replacement Trees & Maint	GENERAL FUND - PARKS & RECREATION	Expenditure	8,754	8,216	600	10,000	10,000	-	Renamed account to reflect current use
10-70-43	Tree Tools & Vehicle	GENERAL FUND - PARKS & RECREATION	Expenditure	-	-	39	-	-	-	
10-70-44	Highland Glen Park Improvement	GENERAL FUND - PARKS & RECREATION	Expenditure	7,110	15,074	29,811	60,495	43,500	(16,995)	FY23 projects - security cameras, asphalt tailings

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Account #	Account Name	Division	Type	YTD through						Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	FY2023 to FY2024	
10-70-45	UT Cnty Murdock Trail Maint	GENERAL FUND - PARKS & RECREATION	Expenditure	8,433	4,289	1,983	8,500	8,500	-	
10-70-46	Mtn Ridge Park Maint	GENERAL FUND - PARKS & RECREATION	Expenditure	-	-	-	-	43,000	43,000	Renamed account to reflect current use
10-70-47	Charging for PI	GENERAL FUND - PARKS & RECREATION	Expenditure	-	108,000	-	108,000	108,000	-	Initial separation of Mtn Ridge costs to gauge ongoing exp
10-70-48	Restroom Maint. & Port-O-Potty	GENERAL FUND - PARKS & RECREATION	Expenditure	15,915	14,336	8,051	20,000	23,000	3,000	With adding 23 garbage cans, we will use more garbage bags
10-70-49	Parks Equipment Move	GENERAL FUND - PARKS & RECREATION	Expenditure	-	-	-	12,000	16,800	4,800	Storage Unit Expenses - \$1,369 per month
10-70-50	Field Rental Costs (POPotty)	GENERAL FUND - PARKS & RECREATION	Expenditure	1,400	3,169	1,044	3,000	3,000	-	
10-70-51	Disc Golf Expense	GENERAL FUND - PARKS & RECREATION	Expenditure	-	-	-	-	-	-	
10-70-69	Equipment Lease & Maintenance	GENERAL FUND - PARKS & RECREATION	Expenditure	3,507	3,000	-	3,500	3,500	-	
10-70-71	Capital Outlay-Land	GENERAL FUND - PARKS & RECREATION	Expenditure	-	-	-	-	-	-	
10-70-72	Capital Outlay-Buildings	GENERAL FUND - PARKS & RECREATION	Expenditure	-	-	-	-	-	-	
10-70-73	Capital Outlay	GENERAL FUND - PARKS & RECREATION	Expenditure	-	-	-	-	-	-	
10-70-74	Equipment Replacement Fund	GENERAL FUND - PARKS & RECREATION	Expenditure	25,000	7,157	6,594	17,000	17,000	-	
10-70-75	Capital Equipment Purchases	GENERAL FUND - PARKS & RECREATION	Expenditure	-	6,667	80,000	-	10,000	10,000	Portion of new pickup truck (3 new trucks = \$170,000 total)
10-70-76	Internal Service IT Expense	GENERAL FUND - PARKS & RECREATION	Expenditure	540	920	-	800	800	-	
10-71-11	Salaries/Wages	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-12	Overtime	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-13	Employee Benefits	GENERAL FUND - CEMETERY	Expenditure	52	-	-	-	-	-	
10-71-14	Seasonal Employees	GENERAL FUND - CEMETERY	Expenditure	464	-	-	-	-	-	
10-71-15	Radio Maintenance & Tower Rent	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-16	Mobile Telephones	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-17	Public Works Bldg Utilities	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-18	Public Works Shop Tools & Supp	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-19	Flowers, Mulch, & Tree Replace	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-20	Sprinkler Repair & Maintenance	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-21	Fertilizer & Weed Killer	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-24	Operation & Maintenance	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-25	Fuel and Oil	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-26	Equip Repairs & Maint	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-27	Equip Supplies	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-28	Equipment Lease & Maintenance	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-31	Engineering	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-69	Capital Equipment Purchases	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-73	Land Purchase	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-74	Capital Outlay	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-75	Cemetery Project Reserve Fund	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-71-76	Bad Debt Expense	GENERAL FUND - CEMETERY	Expenditure	-	-	-	-	-	-	
10-72-11	Salaries/Wages	GENERAL FUND - COMMUNITY EVENTS	Expenditure	29,912	27,718	10,869	43,176	37,123	(6,053)	
10-72-12	Overtime	GENERAL FUND - COMMUNITY EVENTS	Expenditure	3,345	2,893	20	4,500	4,500	-	
10-72-13	Employee Benefits	GENERAL FUND - COMMUNITY EVENTS	Expenditure	8,765	8,513	2,835	8,066	5,382	(2,684)	
10-72-23	Mileage Reimbursement	GENERAL FUND - COMMUNITY EVENTS	Expenditure	13	224	79	300	300	-	
10-72-24	Office Supplies & Postage	GENERAL FUND - COMMUNITY EVENTS	Expenditure	-	-	-	-	-	-	
10-72-28	Mobile Phone	GENERAL FUND - COMMUNITY EVENTS	Expenditure	680	733	514	810	800	(10)	
10-72-30	Uniforms	GENERAL FUND - COMMUNITY EVENTS	Expenditure	150	-	-	150	150	-	
10-72-31	Port-O-Potty Rental	GENERAL FUND - COMMUNITY EVENTS	Expenditure	-	-	-	-	-	-	
10-72-33	Continuing Education	GENERAL FUND - COMMUNITY EVENTS	Expenditure	315	8	-	250	250	-	
10-72-35	Community Center Utilities	GENERAL FUND - COMMUNITY EVENTS	Expenditure	2,779	3,177	2,180	4,000	4,000	-	
10-72-36	Community Center Bldg Maint.	GENERAL FUND - COMMUNITY EVENTS	Expenditure	4,474	5,738	2,555	7,000	7,000	-	
10-72-53	Miss North Utah County Pagent	GENERAL FUND - COMMUNITY EVENTS	Expenditure	-	-	-	-	-	-	
10-72-54	Community Enrichment Grant	GENERAL FUND - COMMUNITY EVENTS	Expenditure	-	-	-	-	-	-	
10-72-55	Highland Fling Expense	GENERAL FUND - COMMUNITY EVENTS	Expenditure	20,273	48,496	43,151	55,000	55,000	-	
10-72-56	Distinguished YW of Highland	GENERAL FUND - COMMUNITY EVENTS	Expenditure	-	-	-	-	-	-	
10-72-57	Rodeo	GENERAL FUND - COMMUNITY EVENTS	Expenditure	-	-	-	-	-	-	
10-72-59	Cultural Arts	GENERAL FUND - COMMUNITY EVENTS	Expenditure	3,000	3,000	3,000	3,000	3,000	-	
10-72-60	City Beautification	GENERAL FUND - COMMUNITY EVENTS	Expenditure	69	-	18	500	1,000	500	\$500 for additional garden boxes
10-72-61	Tree Committee	GENERAL FUND - COMMUNITY EVENTS	Expenditure	1,817	3,500	-	3,500	3,500	-	

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Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
10-72-62	Highland Marketing Campaign	GENERAL FUND - COMMUNITY EVENTS	Expenditure	-	-	-	-	-	
10-72-63	Community Enrichment	GENERAL FUND - COMMUNITY EVENTS	Expenditure	16,678	10,415	18,024	21,000	23,500	2,500 Christmas Light Increase, account also includes other event costs
10-72-64	Farmers Market	GENERAL FUND - COMMUNITY EVENTS	Expenditure	-	-	-	-	-	
10-72-70	Internal Service IT Expense	GENERAL FUND - COMMUNITY EVENTS	Expenditure	1,130	1,090	-	1,730	1,730	-
10-73-11	Salaries/Wages	GENERAL FUND - GARBAGE	Expenditure	28,264	28,577	16,629	31,460	29,786	(1,674)
10-73-12	Overtime	GENERAL FUND - GARBAGE	Expenditure	7	156	151	-	-	-
10-73-13	Employee Benefits	GENERAL FUND - GARBAGE	Expenditure	11,592	9,507	6,474	12,372	14,325	1,953
10-73-14	Spring Clean-up Overtime	GENERAL FUND - GARBAGE	Expenditure	1,349	82	-	2,000	2,000	-
10-73-24	Office Supplies & Postage	GENERAL FUND - GARBAGE	Expenditure	-	-	-	-	-	-
10-73-25	Equipment-Repairs & Maint	GENERAL FUND - GARBAGE	Expenditure	-	-	-	-	-	-
10-73-26	Utility Billing	GENERAL FUND - GARBAGE	Expenditure	7,665	8,842	5,644	8,700	8,700	-
10-73-31	Dump Passes	GENERAL FUND - GARBAGE	Expenditure	-	-	-	-	-	-
10-73-45	Credit Card Fees	GENERAL FUND - GARBAGE	Expenditure	4,226	4,657	3,222	3,500	3,500	-
10-73-49	North Pointe Tipping Fees	GENERAL FUND - GARBAGE	Expenditure	261,484	261,258	139,001	292,500	320,000	27,500 Projected growth and rate increase
10-73-50	Hauling Contract	GENERAL FUND - GARBAGE	Expenditure	643,274	694,829	386,811	841,428	850,000	8,572 Projected growth and rate increase
10-73-51	Bad Debt Expense	GENERAL FUND - GARBAGE	Expenditure	-	(10)	2	-	-	-
10-73-70	Internal Service IT Expense	GENERAL FUND - GARBAGE	Expenditure	400	405	-	380	380	-
10-73-80	Indirect Overhead	GENERAL FUND - GARBAGE	Expenditure	-	-	-	-	-	-
10-90-90	Transfer to Capital Imp Fund	GENERAL FUND - TRANSFERS	Expenditure	1,063,000	3,068,200	1,894,687	2,844,592	1,690,000	(1,154,592) 1/2 of B&C revenue (\$500K); \$950K to Parks Bldg; \$240K snowplow
10-90-91	Transfer to Debt Service Fund	GENERAL FUND - TRANSFERS	Expenditure	1,256,698	869,433	-	186,373	499,000	312,627 Bond payments
10-90-92	Transfer From Utility Fund	GENERAL FUND - TRANSFERS	Expenditure	-	-	-	-	-	-
10-90-93	Transfer to Library Fund	GENERAL FUND - TRANSFERS	Expenditure	-	-	-	-	-	-
10-90-95	Appropriated Increase Fund Bal	GENERAL FUND - TRANSFERS	Expenditure	-	-	-	-	-	-
10-90-96	Transfer to Open Space Fund	GENERAL FUND - TRANSFERS	Expenditure	170,000	238,336	-	270,941	740,152	469,211 Assumes open space fee eliminated
10-90-97	Transfer to Enterprise Fund	GENERAL FUND - TRANSFERS	Expenditure	-	-	-	-	-	-
10-90-98	Transfer to Cem. Perpet. Fund	GENERAL FUND - TRANSFERS	Expenditure	12,000	6,474	-	-	-	-
			Expenditure Total					13,128,498	

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Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
20-30-90	Transfer from Cap Project Fund	Highland Open Space SSD - Tranfers	Revenue	-	-	-	-	-	-	
20-30-91	Transfer from General Fund	Highland Open Space SSD - Tranfers	Revenue	(170,000)	(238,336)	-	(270,941)	(740,152)	(469,211)	Assumes open space fee eliminated
20-32-01	Open Space Fee	Highland Open Space SSD - Fees	Revenue	(294,136)	(296,921)	(173,856)	(295,200)	-	295,200	Assumes open space fee eliminated
20-34-10	Sale of Property	Highland Open Space SSD - Property Sale	Revenue	(25,613)	(353,880)	(145,586)	(48,740)	(10,000)	38,740	
20-36-10	Interest Earnings	Highland Open Space SSD - OTHER REVE	Revenue	(2,230)	(2,277)	(8,380)	(1,500)	(10,000)	(8,500)	PTIF interest rates increased
20-39-90	PY Carryover Budgeted	Highland Open Space SSD - PY Carryover	Revenue	-	-	-	(248,097)	-	248,097	
			Revenue Total					(760,152)		

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Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
20-40-80	Indirect Overhead	Highland Open Space SSD - Indirect Overhead	Expenditure	-	-	-	-	-	
20-43-11	Salaries/Wages	Highland Open Space SSD - EXPENDITURE	Expenditure	90,116	119,942	66,836	122,589	136,795	14,206
20-43-12	Overtime	Highland Open Space SSD - EXPENDITURE	Expenditure	531	2,892	4,895	3,500	6,000	2,500
20-43-13	Employee Benefits	Highland Open Space SSD - EXPENDITURE	Expenditure	61,735	71,656	44,618	54,793	71,700	16,907
20-43-14	Seasonal Employees	Highland Open Space SSD - EXPENDITURE	Expenditure	143,132	135,419	118,386	140,000	220,000	80,000
20-43-15	Radio Maintenance & Tower Rent	Highland Open Space SSD - EXPENDITURE	Expenditure	-	-	-	-	-	-
20-43-16	Mobile Telephones	Highland Open Space SSD - EXPENDITURE	Expenditure	-	-	-	-	-	-
20-43-17	Public Works Bldg Utilities	Highland Open Space SSD - EXPENDITURE	Expenditure	1,565	2,308	2,162	3,500	3,500	-
20-43-18	PW Shop Tools & Supplies	Highland Open Space SSD - EXPENDITURE	Expenditure	1,290	699	259	2,000	2,000	-
20-43-19	Flowers, Mulch, & Tree Replace	Highland Open Space SSD - EXPENDITURE	Expenditure	-	1,666	1,339	21,890	3,500	(18,390)
20-43-20	Beacon Hills Blvd os Maint	Highland Open Space SSD - EXPENDITURE	Expenditure	-	10,056	-	-	-	-
20-43-21	Fertilizer & Weed Killer	Highland Open Space SSD - EXPENDITURE	Expenditure	34,525	36,300	26,073	90,000	90,000	-
20-43-22	Trail Maintenance	Highland Open Space SSD - EXPENDITURE	Expenditure	41,626	66,268	-	92,000	65,000	(27,000)
20-43-23	Power to Clocks & Lights	Highland Open Space SSD - EXPENDITURE	Expenditure	6,938	7,406	4,089	7,000	7,800	800
20-43-24	Uniforms & Safety Wear	Highland Open Space SSD - EXPENDITURE	Expenditure	2,000	1,995	212	2,500	2,500	-
20-43-25	Office Supplies	Highland Open Space SSD - EXPENDITURE	Expenditure	-	78	-	-	-	-
20-43-26	Playground Maintenance & Rep.	Highland Open Space SSD - EXPENDITURE	Expenditure	5,037	4,474	3,515	15,000	15,000	-
20-43-31	Professional & Tech Services	Highland Open Space SSD - EXPENDITURE	Expenditure	-	6,325	7,160	7,500	7,500	-
20-43-36	Utility Billing	Highland Open Space SSD - EXPENDITURE	Expenditure	8,517	8,842	5,644	8,500	8,500	-
20-43-45	Credit Card Fees	Highland Open Space SSD - EXPENDITURE	Expenditure	4,226	4,657	3,222	4,000	4,000	-
20-43-61	Fuel & Oil	Highland Open Space SSD - EXPENDITURE	Expenditure	13,090	23,279	13,416	16,500	18,600	2,100
20-43-62	Property Maintenance	Highland Open Space SSD - EXPENDITURE	Expenditure	10,741	(59,182)	132,955	135,000	-	(135,000)
20-43-63	Repair and Maintenance	Highland Open Space SSD - EXPENDITURE	Expenditure	15,708	16,359	11,167	15,000	17,000	2,000
20-43-64	Sprinkler Repair	Highland Open Space SSD - EXPENDITURE	Expenditure	11,863	11,236	23,509	26,850	15,000	(11,850)
20-43-65	View Point Hillside Trees	Highland Open Space SSD - EXPENDITURE	Expenditure	-	-	-	-	-	-
20-43-73	Equipment Replacement	Highland Open Space SSD - EXPENDITURE	Expenditure	25,000	-	15,000	50,000	50,000	-
20-43-74	Capital Outlay	Highland Open Space SSD - EXPENDITURE	Expenditure	2,066	-	27,624	27,800	-	(27,800)
20-43-75	Internal Service IT Expense	Highland Open Space SSD - EXPENDITURE	Expenditure	660	845	-	720	720	-
20-43-80	Indirect Overhead	Highland Open Space SSD - EXPENDITURE	Expenditure	8,119	12,795	-	16,130	12,582	(3,548)
20-43-81	Insurance Expense	Highland Open Space SSD - EXPENDITURE	Expenditure	1,708	1,607	1,857	1,706	2,455	749
20-90-90	Transfer to General Fund	Highland Open Space SSD - Transfers	Expenditure	-	-	-	-	-	-
20-90-91	Transfer to Other Funds	Highland Open Space SSD - Transfers	Expenditure	-	-	-	-	-	-
			Expenditure Total					760,152	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
21-30-90	Transfer from General Fund	Transfers - Cemetery Perpetual Fund	Revenue	(12,000)	(6,474)	-	(7,865)	-	7,865
21-32-01	Cemetery Lot Sales	Sales & Operating - Cemetery Perpetual	Revenue	(393,076)	(427,319)	(223,595)	(400,000)	(400,000)	-
21-32-02	Perpetual Care Cemetery	Sales & Operating - Cemetery Perpetual	Revenue	-	-	-	-	-	-
21-32-03	Other Income	Sales & Operating - Cemetery Perpetual	Revenue	-	(8,600)	-	-	-	-
21-36-10	Interest Earnings	Cemetery Perpetual Fund - Other Income	Revenue	(458)	(1,914)	(4,590)	(500)	(5,000)	(4,500) PTIF interest rates increased
21-39-90	PY Carryover Budgeted	Cemetery Perpetual Fund - PY Carryover	Revenue	-	-	-	(158,454)	(212,860)	(54,406) PY net revenue = transfer to GF for land purchase
			Revenue Total					(617,860)	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
21-43-11	Salaries/Wages	Operating Expense - Cemetery Perpetual	Expenditure	58,362	67,272	39,250	73,929	77,585	3,655
21-43-12	Overtime	Operating Expense - Cemetery Perpetual	Expenditure	4,952	10,215	4,834	12,000	12,000	-
21-43-13	Employee Benefits	Operating Expense - Cemetery Perpetual	Expenditure	36,726	42,719	24,713	34,805	45,520	10,715
21-43-14	Seasonal Employees	Operating Expense - Cemetery Perpetual	Expenditure	13,168	12,897	12,898	22,000	21,000	(1,000)
									Adjusted to match FY2023 anticipated expenses with 6.5% increase (31% parks, 63% OS, 6% Cem.)
21-43-15	Radio Maint. & Tower Rent	Operating Expense - Cemetery Perpetual	Expenditure	-	-	-	-	-	-
21-43-16	Mobile Telephones	Operating Expense - Cemetery Perpetual	Expenditure	-	-	-	-	-	-
21-43-17	Public Works Bldg Utilities	Operating Expense - Cemetery Perpetual	Expenditure	1,254	1,343	971	2,000	2,000	-
21-43-18	Public Works Shop Tools & Supp	Operating Expense - Cemetery Perpetual	Expenditure	5,576	1,547	401	1,800	1,800	-
21-43-19	Flowers, Mulch & Tree Replace	Operating Expense - Cemetery Perpetual	Expenditure	-	1,732	1,205	4,000	4,000	-
21-43-20	Sprinkler Repair & Maintenance	Operating Expense - Cemetery Perpetual	Expenditure	5,121	10,355	3,580	3,500	6,000	2,500
21-43-21	Fertilizer & Weed Killer	Operating Expense - Cemetery Perpetual	Expenditure	13,512	8,201	5,477	15,000	15,000	-
21-43-24	Operations & Maintenance	Operating Expense - Cemetery Perpetual	Expenditure	4,420	1,626	522	5,500	5,500	-
21-43-25	Fuel & Oil	Operating Expense - Cemetery Perpetual	Expenditure	1,885	1,864	2,209	2,500	3,500	1,000
21-43-26	Equip. Repairs & Maint.	Operating Expense - Cemetery Perpetual	Expenditure	3,528	2,812	1,849	3,500	3,500	-
21-43-27	Equipment Supplies	Operating Expense - Cemetery Perpetual	Expenditure	-	-	-	-	-	-
21-43-28	Equipment Lease & Maintenance	Operating Expense - Cemetery Perpetual	Expenditure	3,482	3,157	577	3,500	3,500	-
21-43-31	Engineering/Professional Svcs	Operating Expense - Cemetery Perpetual	Expenditure	-	2,125	-	-	-	-
21-43-36	GIS Maint & Software	Operating Expense - Cemetery Perpetual	Expenditure	-	-	-	1,500	1,500	Renamed account to reflect current use
21-43-69	Office Equipment/IT	Operating Expense - Cemetery Perpetual	Expenditure	330	-	620	6,200	1,200	(5,000)
21-43-74	Capital Outlay	Operating Expense - Cemetery Perpetual	Expenditure	-	57,737	101,709	112,865	48,000	(64,865)
21-43-75	Internal Service IT Expense	Operating Expense - Cemetery Perpetual	Expenditure	460	805	-	640	640	-
21-43-76	Bad Debt Expense	Operating Expense - Cemetery Perpetual	Expenditure	-	-	-	-	-	-
21-43-80	Indirect Overhead	Operating Expense - Cemetery Perpetual	Expenditure	2,129	3,845	-	10,122	4,550	(5,572)
21-43-81	Insurance Expense	Operating Expense - Cemetery Perpetual	Expenditure	991	475	1,077	913	888	(25)
21-90-90	Transfer to General Fund	Cemetery Perpetual Fund - TRANSFERS	Expenditure	-	242,234	-	252,044	212,860	(39,184)
			Expenditure Total					470,543	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
22-30-90	Transfer from General Fund	Library Fund - Transfer In	Revenue	-	-	-	-	-	-	
22-31-10	Property Taxes	Library Fund - Tax Revenue	Revenue	(280,462)	(279,868)	(289,153)	(288,000)	(309,836)	(21,836)	Estimated increase over PY based on 2022 bldg activity
22-31-11	Delinquent Property Taxes	Library Fund - Tax Revenue	Revenue	(21,577)	(19,995)	(9,366)	(20,000)	(19,000)	1,000	
22-31-12	Motor Vehicle Tax	Library Fund - Tax Revenue	Revenue	(24,373)	(24,641)	(13,355)	(22,000)	(24,000)	(2,000)	
22-32-10	Fees & Fines	Library Fund - Fees & Fines	Revenue	(14,589)	(18,050)	(9,483)	(18,000)	(18,000)	-	
22-32-11	Non-Resident Cards	Library Fund - Fees & Fines	Revenue	(27,309)	(32,415)	(19,886)	(32,000)	(32,000)	-	
22-32-12	Proctoring Services	Library Fund - Fees & Fines	Revenue	(1)	(12)	(13)	-	-	-	
22-32-13	Printing	Library Fund - Fees & Fines	Revenue	(1,529)	(1,855)	(778)	(1,800)	(1,800)	-	
22-36-10	Interest Income	Library Fund - Other Income	Revenue	(234)	(510)	(275)	(500)	(500)	-	
22-36-11	Donations	Library Fund - Other Income	Revenue	(307)	(680)	(199)	(200)	(200)	-	
22-36-12	Grants	Library Fund - Other Income	Revenue	(6,813)	(36,340)	(15,502)	(18,720)	(5,000)	13,720	Elimination of COVID grants
22-36-13	Surplus	Library Fund - Other Income	Revenue	-	-	-	-	-	-	
22-39-90	PY Carryover Budget	Library Fund - PY Carryover	Revenue	-	-	-	(14,597)	(18,400)	(3,803)	Prior year savings for carpet replacement
			Revenue Total					(428,736)		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
22-43-11	Salaries/Wages	Library Fund - Operating Expenses	Expenditure	79,002	88,385	47,418	84,937	86,414	1,476
22-43-12	Overtime	Library Fund - Operating Expenses	Expenditure	-	-	-	-	-	-
22-43-13	Employee Benefits	Library Fund - Operating Expenses	Expenditure	45,519	47,205	26,366	44,000	46,541	2,541
22-43-14	Salaries/Wages Part-Time	Library Fund - Operating Expenses	Expenditure	137,793	137,931	72,377	141,000	144,133	3,133
22-43-21	Equipment	Library Fund - Operating Expenses	Expenditure	14,653	4,558	502	5,000	5,000	-
22-43-22	Library Board Expenses	Library Fund - Operating Expenses	Expenditure	72	354	72	9,000	250	(8,750)
22-43-23	Books & Materials	Library Fund - Operating Expenses	Expenditure	29,194	20,262	17,433	33,000	42,000	9,000
22-43-25	Mileage Reimbursement	Library Fund - Operating Expenses	Expenditure	96	127	-	300	200	(100)
22-43-26	Insurance & Bonds	Library Fund - Operating Expenses	Expenditure	-	-	-	-	-	-
22-43-27	Postage	Library Fund - Operating Expenses	Expenditure	-	327	192	500	500	-
22-43-28	IT Software	Library Fund - Operating Expenses	Expenditure	13,979	14,085	12,518	25,600	15,000	(10,600)
22-43-29	Printing	Library Fund - Operating Expenses	Expenditure	587	671	701	1,500	800	(700)
22-43-30	Programming	Library Fund - Operating Expenses	Expenditure	10,368	12,468	4,178	12,000	12,000	-
22-43-31	Phone Reimbursement	Library Fund - Operating Expenses	Expenditure	1,838	1,696	1,186	2,160	2,160	-
22-43-32	Uniforms/Emp. Misc.	Library Fund - Operating Expenses	Expenditure	631	1,273	331	1,500	1,000	(500)
22-43-33	Continuing Education	Library Fund - Operating Expenses	Expenditure	460	1,163	99	2,500	2,500	-
22-43-35	Office Supplies	Library Fund - Operating Expenses	Expenditure	3,860	5,059	2,593	5,000	5,000	-
22-43-50	Grant Expenditures	Library Fund - Operating Expenses	Expenditure	8,843	34,319	11,166	18,720	5,000	(13,720)
22-43-61	Indirect Overhead	Library Fund - Operating Expenses	Expenditure	5,835	8,114	-	8,254	7,236	(1,018)
22-43-62	Insurance Expense	Library Fund - Operating Expenses	Expenditure	1,344	899	895	900	1,412	512
22-43-63	Cross Charge Bldg. Maint.	Library Fund - Operating Expenses	Expenditure	-	-	-	-	-	-
22-43-64	Cross Charge Bldg. Utilities	Library Fund - Operating Expenses	Expenditure	-	-	-	-	-	-
22-43-65	Cross Charge Rent	Library Fund - Operating Expenses	Expenditure	-	-	-	-	-	-
22-43-66	Cross Charge Insurance	Library Fund - Operating Expenses	Expenditure	-	-	-	-	-	-
22-43-70	Capital Outlay	Library Fund - Operating Expenses	Expenditure	-	-	-	-	35,000	35,000
22-43-75	Internal Service IT Expense	Library Fund - Operating Expenses	Expenditure	5,000	15,416	-	16,590	16,590	-
22-90-90	Transfer to General Fund	Library Fund - Transfers	Expenditure	-	-	-	-	-	-
			Expenditure Total					428,736	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
23-31-30	Parks Tax	Parks Tax - Tax - Tax	Revenue	-	(17,017)	(96,919)	(135,000)	(150,000)	(15,000)	Consistent w/ general sales tax growth
23-36-10	Interest Earnings	Parks Tax - Tax - Other Income - Tax	Revenue	-	(13)	(937)	-	-	-	
			Revenue Total					(150,000)		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
23-40-10	Park Expenditures	Parks Tax - Park Tax - Tax	Expenditure	-	-	-	-	150,000	150,000	New account - playground \$150K
			Expenditure Total					150,000		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
24-32-10	Business Licenses and Permits	BUILDING & DEVELOPMENT FUND - LICENSES	Revenue	-	-	-	-	-	-	
24-32-21	Building Permits	BUILDING & DEVELOPMENT FUND - LICENSES	Revenue	-	-	-	-	(500,000)	(500,000)	Rolling 12-months thru Jan 2023 \$1MM, assumes 50% reduction
24-32-22	Building Plan Check Fees	BUILDING & DEVELOPMENT FUND - LICENSES	Revenue	-	-	-	-	(117,500)	(117,500)	Rolling 12-months thru Jan 2023 \$235K, assumes 50% reduction
24-34-10	Zoning	BUILDING & DEVELOPMENT FUND - FEES	Revenue	-	-	-	-	(4,000)	-	
24-34-11	Planning Review	BUILDING & DEVELOPMENT FUND - FEES	Revenue	-	-	-	-	-	-	
24-34-12	DRC Fee	BUILDING & DEVELOPMENT FUND - FEES	Revenue	-	-	-	-	-	-	
24-34-15	Preliminary Review	BUILDING & DEVELOPMENT FUND - FEES	Revenue	-	-	-	-	(10,000)	(10,000)	Consistent w/ prior years
24-34-16	Final Review	BUILDING & DEVELOPMENT FUND - FEES	Revenue	-	-	-	-	(8,000)	(8,000)	Consistent w/ prior years
24-34-17	Open Space Inspection Fee	BUILDING & DEVELOPMENT FUND - FEES	Revenue	-	-	-	-	-	-	
24-34-18	Public Works Inspection Fee	BUILDING & DEVELOPMENT FUND - FEES	Revenue	-	-	-	-	(20,000)	(20,000)	
24-34-19	Open Space Review Fee	BUILDING & DEVELOPMENT FUND - FEES	Revenue	-	-	-	-	-	-	
24-34-21	Civil Review Fee	BUILDING & DEVELOPMENT FUND - FEES	Revenue	-	-	-	-	(25,000)	(25,000)	Consistent w/ prior years' growth
24-39-90	PY Carryover	BUILDING & DEVELOPMENT FUND	Revenue					(308,167)		
			Revenue Total					(992,667)		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
24-43-80	Indirect Overhead	BUILDING & DEVELOPMENT FUND	Expenditure	-	-	-	-	17,254	17,254
24-43-81	Insurance Expense	BUILDING & DEVELOPMENT FUND	Expenditure	-	-	-	-	3,367	3,367
24-52-11	Salaries/Wages	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	132,115	132,115
24-52-12	Overtime	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	1,000	1,000
24-52-13	Employee Benefits	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	64,161	64,161
24-52-14	Other Benefits	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	-	-
24-52-15	Planning Commission Salaries	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	4,032	4,032
24-52-21	Professional Org. Memberships	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	750	750
24-52-22	Public Notices	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	750	750
24-52-23	Mileage Reimbursement	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	375	375
24-52-24	Office Supplies & Postage	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	-	-
24-52-25	Special Projects	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	120,000	120,000
24-52-26	Fuel For Vehicles	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	-	-
24-52-27	Postage	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	188	188
24-52-28	Software Licenses	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	1,875	1,875
24-52-29	Car Allowance	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	-	-
24-52-30	Uniforms	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	150	150
24-52-31	Plat Recording Fees	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	1,500	1,500
24-52-32	Planner	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	-	-
24-52-33	Continuing Education	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	3,375	3,375
24-52-34	Engineer	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	-	-
24-52-35	Phone Reimbursement	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	900	900
24-52-74	Capital Outlay-Equipment	BUILDING & DEVELOPMENT FUND - PLA	Expenditure	-	-	-	-	-	-
24-58-11	Salaries/Wages	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	205,772	205,772
24-58-12	Overtime	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	5,000	5,000
24-58-13	Employee Benefits	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	115,900	115,900
24-58-14	Salaries to Bldg	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	166,227	166,227
24-58-15	Benefits to Bldg	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	93,478	93,478
24-58-21	Professional Org. Memberships	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	525	525
24-58-23	Mileage Reimbursement	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	75	75
24-58-24	Tools, Supplies & Postage	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	150	150
24-58-25	Fuel Expenditure Vehicles	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	2,625	2,625
24-58-26	Technical Manuals & Code Books	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	150	150
24-58-27	Vehicle Maintenance	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	-	-
24-58-28	Software	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	2,625	2,625
24-58-29	Cell Phone	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	2,250	2,250
24-58-31	Professional & Tech. Services	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	40,000	40,000
24-58-33	Continuing Education	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	4,050	4,050
24-58-38	Uniforms	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	375	375
24-58-74	Capital Outlay-Equipment	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	-	-
24-58-75	Internal Service IT Expense	BUILDING & DEVELOPMENT FUND - BUI	Expenditure	-	-	-	-	1,673	1,673
			Expenditure Total					992,667	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
30-30-90	Transfer from Capital Proj Bld	Debt Service Fund - Transfers	Revenue	(22,314)	(57,052)	-	(30,625)	(60,000)	(29,375)	Transfer all PS Impact fee revenue
30-30-91	Transfer from General Fund	Debt Service Fund - Transfers	Revenue	(1,256,698)	(869,433)	-	(186,373)	(499,000)	(312,627)	
30-30-92	Transfer from Cap Proj Park	Debt Service Fund - Transfers	Revenue	(88,060)	(439,050)	-	(731,750)	(400,000)	331,750	Transfer all Park Impact fee revenue
30-30-99	Other Sources-Bond Proceeds	Debt Service Fund - Transfers	Revenue	-	-	-	-	-	-	
30-33-30	Debt Service Fund Surplus	Debt Service Fund - OTHER REVENUE	Revenue	-	-	-	-	(841,000)	(841,000)	Excess transfers from FY21 & FY22 related to PI bond
			Revenue Total					(1,800,000)		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
30-40-50	2006 Building Bond Principal	Debt Service Fund - Debt Service & Financial	Expenditure	-	-	-	-	-	
30-40-51	2006 Building Bond Interest	Debt Service Fund - Debt Service & Financial	Expenditure	-	-	-	-	841,000	841,000 Excess transfers from FY21 & FY22 related to PI bond
30-40-52	2007 Park Bond Principal	Debt Service Fund - Debt Service & Financial	Expenditure	-	-	-	-	-	
30-40-53	2007 Park Bond Interest	Debt Service Fund - Debt Service & Financial	Expenditure	-	-	-	-	-	
30-40-54	2015 Bond Principal (2006 Ref)	Debt Service Fund - Debt Service & Financial	Expenditure	-	-	-	-	-	
30-40-55	2015 Bond Interest (2006 Ref)	Debt Service Fund - Debt Service & Financial	Expenditure	-	-	-	-	-	
30-40-56	2016 Bond Principal (2007 Ref)	Debt Service Fund - Debt Service & Financial	Expenditure	445,000	449,000	452,000	452,000	475,000	23,000
30-40-57	2016 Bond Interest (2007 Ref)	Debt Service Fund - Debt Service & Financial	Expenditure	84,651	75,240	65,273	65,406	60,000	(5,406)
30-40-58	2020 Bond Principal (Ref)	Debt Service Fund - Debt Service & Financial	Expenditure	395,000	814,000	411,000	411,000	404,000	(7,000)
30-40-59	2020 Bond Interest (Ref)	Debt Service Fund - Debt Service & Financial	Expenditure	26,338	27,295	20,296	20,342	20,000	(342)
30-40-90	Bond Financing Costs	Debt Service Fund - Debt Service & Financial	Expenditure	-	-	-	-	-	
30-40-99	Other Uses-Refunding of Debt	Debt Service Fund - Debt Service & Financial	Expenditure	-	-	-	-	-	
			Expenditure Total					1,800,000	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes	
				FY2021	FY2022	1/31/2023	FY2023	FY2024		
40-30-90	Transfer from General Fund	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	(625,000)	(2,351,278)	(1,990,387)	(1,990,387)	-	1,990,387	FY23 - Mountain Ridge Park
40-30-91	Transfer from Other Funds	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	-	-	(104,558)	(104,558)	-	104,558	FY23 - Mountain Ridge Park
40-34-71	Park Impact Fees	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	(675,988)	(1,459,040)	(246,630)	(1,463,500)	(400,000)	1,063,500	Rolling 12-months thru Jan 2023 \$866K, assumes 50% reduction
40-34-72	Service Fees	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	-	-	-	-	-	-	
40-34-75	Miscellaneous Fees	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	(70,000)	-	-	-	-	-	
40-34-76	Sale of Property	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	-	-	-	-	-	-	
40-36-10	Interest Income	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	(17,370)	(24,034)	(139,329)	(14,000)	(15,000)	(1,000)	Interest earning balance will be reduced (Mtn Ridge Park)
40-36-15	Grants	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	-	-	-	-	-	-	
40-36-18	Park Donations Spring Creek	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	-	-	(140,000)	-	-	-	
40-36-19	Park Donations Beacon Hills	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	-	-	-	-	-	-	
40-36-20	Park Donations Highland Glen	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	-	(2,000)	-	-	-	-	
40-36-21	Bond Proceeds	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	-	-	-	-	-	-	
40-39-90	PY Carryover Budgeted	CAPITAL IMPROVEMENT FUND-PARKS -	Revenue	-	-	-	(6,129,563)	(1,027,100)	5,102,463	Mountain Ridge Park
			Revenue Total					(1,442,100)		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
40-40-00	Park Capital Expenditures	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-29	Reserve for Beacon Hills	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-31	Professional & Tech. Services	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-50	2007 Sales & Franchise Bond Pm	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-68	Town Center Park/Fence	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-69	Canterbury Park	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-70	Hillside Land Purchase	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-71	Major Park Constr/Repair	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-72	4800 W Soccer Fields/Park Road	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-73	Spring Creek Park Construction	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	42,588	19,587	-	-	-	-
40-40-74	Asset and Land Purchase	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-75	Park Equipment	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	5,779	77,145	288,000	15,000	(273,000) FY24 budgeted for any necessary added benches, garbage can pads and cans, etc.
40-40-76	Trails	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	71,591	54,501	167,000	25,000	(142,000) Reduced from FY23 budget to address minor trail capital needs only
40-40-77	Highland Hills Open Space	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-78	Mountain Ridge Park	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	54,308	205,460	1,535,771	8,300,000	1,000,000	(7,300,000) This is an estimate of what will be left to pay for construction after the change of budget year
40-40-79	Cemetery Capital Project	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	150,000	-	(150,000)
40-40-80	Highland Glen Park Imp	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	23,195	1,015	-	-	-
40-40-81	Highland Wter Bldg & El Park	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-82	Beacon Hills Park	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-83	Beacon Hills Trail	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-84	View Point Hillside Replanting	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-85	Interest Expense Bonds	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-40-86	Bond Trust Fees	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	2,100	2,100	-	-	2,100	2,100 Bond trustee fee - Zions Bank
40-40-90	Transfer to Capital Imp. Fund	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-90-00	Transfer to General Fund	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-90-10	Transfer to Debt Service Fund	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	88,060	439,050	-	731,750	400,000	(331,750) Transfer all Park impact fee revenue for bond payment
40-90-20	Transfer to Utility Fund	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
40-90-91	Transfer to Open Space Fund	CAPITAL IMPROVEMENT FUND-PARKS -	Expenditure	-	-	-	-	-	-
			Expenditure Total					1,442,100	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes	
				FY2021	FY2022	1/31/2023	FY2023	FY2024		
41-30-90	Transfer from General Fund	CAP IMP FUND ROAD PROJECTS - TRANSF	Revenue	(438,000)	(716,922)	-	(412,010)	(740,000)	(327,990)	1/2 B&C (\$500K); \$240K snowplow
41-30-91	Transfer from Storm Water Fund	CAP IMP FUND ROAD PROJECTS - TRANSF	Revenue	-	-	-	-	-	-	
41-30-92	Transfer from Culinary Water	CAP IMP FUND ROAD PROJECTS - TRANSF	Revenue	-	-	-	-	-	-	
41-33-56	Class "C" Road Fund Allotment	CAP IMP FUND ROAD PROJECTS - INTERC	Revenue	-	-	-	-	-	-	
41-33-58	Sidewalk Grant	CAP IMP FUND ROAD PROJECTS - INTERC	Revenue	-	-	-	-	-	-	
41-33-59	Knight Ave Reimbursement	CAP IMP FUND ROAD PROJECTS - INTERC	Revenue	-	-	-	-	-	-	
41-33-60	MAG Grant Corrdor Preservation	CAP IMP FUND ROAD PROJECTS - INTERC	Revenue	-	(526,597)	-	-	-	-	
41-34-72	Road Impact Fees	CAP IMP FUND ROAD PROJECTS - FEES A	Revenue	(276,240)	(144,192)	(23,220)	(134,500)	-	134,500	Rolling 12-months thru Jan 2023 \$86K, current IFFP yields limited use of road impact fees
41-34-74	Miscellaneous Revenue from Dev	CAP IMP FUND ROAD PROJECTS - FEES A	Revenue	-	-	-	-	-	-	
41-34-76	Rental Income	CAP IMP FUND ROAD PROJECTS - FEES A	Revenue	-	-	-	-	-	-	
41-36-10	Interest Income	CAP IMP FUND ROAD PROJECTS - OTHER	Revenue	(8,000)	(7,014)	(5,716)	(5,000)	(10,000)	(5,000)	PTIF interest rates increased
41-36-12	Curb & Gutter Install	CAP IMP FUND ROAD PROJECTS - OTHER	Revenue	-	-	-	-	-	-	
41-39-90	PY Carryover Budgeted	CAP IMP FUND ROAD PROJECTS - PY CAR	Revenue	-	-	-	(477,490)	-	477,490	
			Revenue Total					(750,000)		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
41-40-31	Engineering 6000 West Project	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-32	Engineering	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-60	Murdock Canal	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-61	East/West Corridor	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	2,500	507,588	(530,068)	-	-	-
41-40-62	Highland Blvd Repairs & Over	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-63	Corridor Preservation Land Pur	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-64	Murdock Connector	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-65	Loss/Sale 4800 West Homes	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-70	Capital Road Projects	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	1,456,900	-	-	-	-
41-40-71	Major Road Maintenance	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	35,343	637,538	284,424	750,000	470,000	(280,000)
41-40-72	Retainage on Prior Projects	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-73	UDOT/4800 West	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-74	Southwest Subdivision Improv	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-75	SR74 Road Project	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-76	4800 West MAG 2018	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-77	10250 N Reconstruction	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-78	Town Center Roads	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-79	6800 West (Matching)	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	3,380	302,740	845,151	-	-	-
41-40-80	5600 West Project	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
41-40-81	Capital Outlay-Equipment	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	278,868	279,000	239,254	(39,746) 1 Snowplow Truck (\$116,264 each), Plow, Sander, Bed (\$112,990 each), \$10,000 per truck contingency)
41-40-82	Knight Avenue Rebuild	CAP IMP FUND ROAD PROJECTS - Road C	Expenditure	-	-	-	-	-	-
			Expenditure Total					709,254	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
42-30-90	Transfer from General Fund	CAP IMP FUND BUILDING - Transfers	Revenue	-	-	-	(537,895)	(950,000)	(412,105)	Parks Maintenance Bldg
42-30-91	Transfer from Sewer Fund	CAP IMP FUND BUILDING - Transfers	Revenue	-	-	-	-	-	-	
42-30-92	Transfer from PI Fund	CAP IMP FUND BUILDING - Transfers	Revenue	-	-	-	-	-	-	
42-30-93	Transfer from Cap Proj Park	CAP IMP FUND BUILDING - Transfers	Revenue	-	-	-	-	-	-	
42-30-94	Transfer from Other Funds	CAP IMP FUND BUILDING - Transfers	Revenue	-	-	-	-	-	-	
42-36-10	Interest Income	CAP IMP FUND BUILDING - Fees & Intere	Revenue	(3,482)	(5,236)	(19,425)	(3,000)	(3,000)	-	Interest earning balance will be reduced (park maintenance bldg)
42-36-12	PSD Impact Fee	CAP IMP FUND BUILDING - Fees & Intere	Revenue	(152,264)	(194,430)	(32,061)	(61,250)	(60,000)	1,250	Rolling 12-months thru Jan 2023 \$117K, assumes 50% reduction
42-39-40	Miscellaneous Income	CAP IMP FUND BUILDING - Other Revenue	Revenue	-	-	-	-	-	-	
42-39-90	PY Carryover Budgeted	CAP IMP FUND BUILDING - Other Revenue	Revenue	-	-	-	(868,475)	(899,100)	(30,625)	
			Revenue Total					(1,912,100)		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
42-40-66	Salt Storage Bldg.	CAP IMP FUND BUILDING - Building Capital	Expenditure	-	-	-	-	-	
42-40-67	New Parks Maintenance Bldg.	CAP IMP FUND BUILDING - Building Capital	Expenditure	(359)	2,650	14,500	900,000	1,850,000	950,000 Increased costs with contingency for new parks building
42-40-68	New City Hall	CAP IMP FUND BUILDING - Building Capital	Expenditure	-	-	-	-	-	
42-40-69	Old City Hall Remodel	CAP IMP FUND BUILDING - Building Capital	Expenditure	-	-	-	-	-	
42-40-70	Fire Station	CAP IMP FUND BUILDING - Building Capital	Expenditure	-	-	-	-	-	
42-40-71	Miscellaneous Costs	CAP IMP FUND BUILDING - Building Capital	Expenditure	-	-	-	-	-	
42-40-72	Police & Court Building	CAP IMP FUND BUILDING - Building Capital	Expenditure	-	-	-	-	-	
42-40-75	Interest Expense Bonds	CAP IMP FUND BUILDING - Building Capital	Expenditure	-	-	-	-	-	
42-40-86	Bond Fees	CAP IMP FUND BUILDING - Building Capital	Expenditure	1,500	1,500	-	2,100	2,100	-
42-90-00	Transfer To Debt Service	CAP IMP FUND BUILDING - TRANSFERS CAPITAL	Expenditure	22,314	57,052	-	30,625	60,000	29,375 Transfer all PS impact fee revenue for bond payment
42-90-01	Transfer to General Fund	CAP IMP FUND BUILDING - TRANSFERS CAPITAL	Expenditure	-	-	-	-	-	
			Expenditure Total					1,912,100	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
43-30-80	Transfer from Capital Project	NW Annexation Cap Project - Transfers	Revenue	-	-	-	-	-	-
43-30-90	Transfer from General Fund	NW Annexation Cap Project - Transfers	Revenue	-	-	-	-	-	-
43-36-10	Interest Income	NW Annexation Cap Project - Interest	Revenue	(526)	(531)	(1,865)	-	-	-
43-39-10	NW Impact Fee Water	NW Annexation Cap Project - Impact Fee	Revenue	-	-	-	-	-	-
43-39-20	NW Impact Fee-Press Irr	NW Annexation Cap Project - Impact Fee	Revenue	-	-	-	-	-	-
43-39-30	NW Impact Fee- Sewer	NW Annexation Cap Project - Impact Fee	Revenue	-	-	-	-	-	-
43-39-40	NW Impact Fees-Road	NW Annexation Cap Project - Impact Fee	Revenue	-	-	-	-	-	-
43-39-50	NW Storm Sewer	NW Annexation Cap Project - Impact Fee	Revenue	-	-	-	-	-	-
43-39-51	Well Water Surcharge	NW Annexation Cap Project - Impact Fee	Revenue	-	-	-	-	-	-
43-39-90	PY Carryover Budgeted	NW Annexation Cap Project - Impact Fee	Revenue	-	-	-	-	-	-
43-39-91	NW PI Ivory	NW Annexation Cap Project - Impact Fee	Revenue	-	-	-	-	-	-
43-39-92	NW Road	NW Annexation Cap Project - Impact Fee	Revenue	-	-	-	-	-	-
43-39-93	NW Road Ivory	NW Annexation Cap Project - Impact Fee	Revenue	-	-	-	-	-	-
			Revenue Total						

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
43-40-70	Impact Fee Study	NW Annexation Cap Project - Expenditure	Expenditure	-	-	-	-	-	-	
43-90-90	Transfer to Capital Imp Fund	NW Annexation Cap Project - TRANSFER	Expenditure	-	-	-	-	-	-	
			Expenditure Total							

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
44-30-80	Transfer from Capital Project	Transfers - Town Center Exaction fee Ca	Revenue	-	-	-	-	-	
44-30-90	Transfer from General Fund	Transfers - Town Center Exaction fee Ca	Revenue	-	-	-	-	-	
44-36-10	Interest Income	Interest & Exaction Fee - Town Center Ex	Revenue	(1,183)	(1,453)	(4,876)	(1,000)	(1,000)	
44-36-13	Town Center Exaction	Interest & Exaction Fee - Town Center Ex	Revenue	(162,948)	-	-	-	-	
44-39-90	PY Carryover Budgeted	PY Carryover - Town Center Exaction fee	Revenue	-	-	-	-	-	
			Revenue Total					(1,000)	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
44-40-70	Exaction Fee Reimbursed to Dev	Expenditures-Town Center - Town Center	Expenditure	-	62,141	-	-	-	
44-90-90	Transfer to Capital Imp Fund	TRANSFERS - Town Center Exaction fee	Expenditure	-	-	-	-	-	
			Expenditure Total						

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
52-30-90	Transfer from General Fund	SEWER FUND - Transfers	Revenue	-	-	-	-	-	
52-37-10	Sewer Services	SEWER FUND - Service & Impact Fees	Revenue	(2,127,978)	(2,186,173)	(1,391,180)	(2,160,000)	(2,400,000)	(240,000) Includes TSSD & City service charges
52-37-20	Impact Fees	SEWER FUND - Service & Impact Fees	Revenue	(304,865)	(503,662)	(105,666)	(400,000)	(150,000)	250,000 Rolling 12-months thru Jan 2023 \$309K, assumes 50% reduction
52-37-30	Penalties	SEWER FUND - Service & Impact Fees	Revenue	-	-	-	-	-	
52-37-50	Sewer Finance	SEWER FUND - Service & Impact Fees	Revenue	73	4	-	-	-	
52-38-10	Interest Earnings	SEWER FUND - Interest & Other Income	Revenue	(20,081)	(22,194)	(61,809)	(12,000)	(75,000)	(63,000) PTIF interest rates increased
52-38-11	Developer Contributions	SEWER FUND - Interest & Other Income	Revenue	(1,337,191)	-	-	-	-	
52-38-80	Miscellaneous	SEWER FUND - Interest & Other Income	Revenue	-	-	-	-	-	
52-38-90	Miscellaneous	SEWER FUND - Interest & Other Income	Revenue	-	-	-	-	-	
52-38-95	PY Carryover	SEWER FUND - Interest & Other Income	Revenue	-	-	-	(2,776,170)	-	2,776,170
52-39-50	Developer Contributions	SEWER FUND - Developer Contributions	Revenue	-	-	-	-	-	
			Revenue Total					(2,625,000)	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through						Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	FY2023 to FY2024	
52-40-11	Salaries/Wages	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	150,225	175,277	112,506	216,399	135,810	(80,589)	
52-40-12	Overtime	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	5,931	7,749	6,196	6,000	8,000	2,000	Adjusted to reflect Anticipated FY23 expenses
52-40-13	Employee Benefits	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	78,781	91,707	59,280	101,394	70,658	(30,736)	
52-40-17	Radio Maintenance & Tower Rent	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	86	86	44	100	100	-	
52-40-18	Mobile Telephones	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	3,376	2,959	1,878	3,000	3,400	400	Adjusted to reflect FY21/FY22 & Inflation
52-40-19	PW Building Utilities	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	1,448	2,491	2,251	3,500	3,500	-	
52-40-20	Insurance Expense	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	13,079	14,718	14,711	13,360	8,070	(5,290)	
52-40-21	Professional Org. Memberships	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	(45)	-	-	-	-	-	
52-40-22	Public Notices	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	-	-	-	
52-40-23	Continuing Education	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	92	1,489	126	2,500	2,500	-	
52-40-24	Office Supplies/IT	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	18	88	12	1,500	1,500	-	
52-40-25	Equip-Repair & Maintenance	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	204	-	1,500	1,500	-	
52-40-26	Depreciation Expense	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	401,552	482,261	-	401,553	401,553	-	
52-40-27	Power for Lift Stations	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	13,876	13,185	8,788	15,000	15,000	-	
52-40-28	Fuel and Oil	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	3,138	4,234	2,433	4,500	6,600	2,100	(Added \$2,100 toward new fuel tanks) - \$16,700 total cost in FY24
52-40-29	Uniforms & Safety Wear	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	1,628	1,847	1,030	2,000	2,000	-	
52-40-30	Equipment Supplies	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	90	-	33	-	-	-	
52-40-32	Engineering/Prof Services	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	23,660	12,240	3,435	25,000	25,000	-	
52-40-33	Lift Stations, Maint & Repairs	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	18,711	2,526	10,864	59,811	60,000	189	Renamed account to reflect current use
52-40-34	PW Shop Tools & Supplies	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	2,249	2,158	585	2,000	2,000	-	
52-40-35	Blue Stakes Expense	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	300	300	-	
52-40-36	Utility Billing	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	7,982	8,842	5,644	10,000	10,000	-	
52-40-37	Credit card fees	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	4,226	4,657	3,222	5,178	5,178	-	
52-40-40	Inspections	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	-	-	-	
52-40-41	System Repairs	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	1,226	3	116	19,305	20,000	695	Adjusted inflation & to generalize the number to a standard amount
52-40-42	TSSD Collection & Disposal Fee	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	1,012,988	907,105	489,075	1,150,000	1,150,000	-	
52-40-43	American Fork Sewer Fees	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	29,158	29,168	14,579	15,000	15,000	-	53-37-10
52-40-50	Scada Maint & Upgrade	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	314	-	13,000	5,000	(8,000)	Renamed account to reflect current use
52-40-59	Capital Equipment Purchases	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	18,142	-	-	37,500	37,500	Portion of new pickup truck (3 new trucks = \$170,000 total)
52-40-70	Capitay Outlay-Lift Station Ph	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	-	36,558	36,558	Greens Lift Station Generator Replacment (Per Utility Rate Study)
52-40-71	Pump Maint	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	-	7,000	7,000	Renamed account to reflect current use
52-40-72	Dry Creek Sewer Line/Lift St	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	-	116,986	116,986	Dry Creek Lift Station Generator Replacement (Per Utility Rate Study)
52-40-73	Capital Expenses/Projects	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	1,465,290	1,100,948	2,824,758	3,164,064	160,856	(3,003,208)	Country Club & Other Area Pipe Lining (Insituform)
52-40-74	Capital Outlay-Equipment	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	-	-	-	
52-40-75	Interest Expense	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	-	-	-	
52-40-76	Bad Debt Expense	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	59	14	5	-	-	-	
52-40-78	Manholes, Root, Infiltration	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	-	14,600	14,600	Renamed account to reflect current use
52-40-80	Indirect Overhead	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	81,451	103,167	-	108,276	41,357	(66,919)	
52-40-85	Internal Service IT Expense	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	1,110	1,570	-	1,930	1,930	-	
52-40-90	Transfer to Capital Imp Fund	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	-	-	-	
52-40-91	Transfer to Storm Water Fund	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	-	-	-	
52-40-92	Transfer to Pressurized Irr	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	-	-	-	-	-	-	
52-40-99	GASB 68 Benefits Expense	SEWER FUND - EXPENDITURES-SEWER F	Expenditure	(14,822)	-	-	2,000	2,000	-	
			Expenditure Total					2,371,456		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
53-30-90	Transfer from General Fund	PRESSURIZED IRRIGATION FUND - Trans	Revenue	-	(108,000)	-	-	-	-
53-30-91	Transfer From NW Capital	PRESSURIZED IRRIGATION FUND - Trans	Revenue	-	-	-	-	-	
53-30-92	Transfer from Sewer Fund	PRESSURIZED IRRIGATION FUND - Trans	Revenue	-	-	-	-	-	
53-37-05	Transfer from Other Funds	PRESSURIZED IRRIGATION FUND - Servic	Revenue	-	-	-	-	-	
53-37-10	Service Charges	PRESSURIZED IRRIGATION FUND - Servic	Revenue	(2,155,244)	(2,174,265)	(1,492,196)	(2,345,000)	(2,500,000)	(155,000) New rates
53-37-11	Special Service Charges	PRESSURIZED IRRIGATION FUND - Servic	Revenue	(40,600)	(217,500)	(1,000)	-	-	-
53-37-20	Impact Fees	PRESSURIZED IRRIGATION FUND - Servic	Revenue	(401,015)	(660,608)	(287,256)	(500,000)	(320,000)	180,000 Rolling 12-months thru Jan 2023 \$640K, assumes 50% reduction
53-37-30	Penalties	PRESSURIZED IRRIGATION FUND - Servic	Revenue	-	-	-	-	-	-
53-37-31	PI Water Meters	PRESSURIZED IRRIGATION FUND - Servic	Revenue	(45,562)	(67,182)	(24,313)	(46,500)	(40,000)	6,500
53-38-10	Interest Earnings	PRESSURIZED IRRIGATION FUND - Interes	Revenue	(22,395)	(26,218)	(92,634)	(15,000)	(100,000)	(85,000) PTIF interest rates increased
53-38-11	Developer Contributions	PRESSURIZED IRRIGATION FUND - Interes	Revenue	(928,725)	-	-	-	-	-
53-38-90	Water Share-Grant Revenue	PRESSURIZED IRRIGATION FUND - Interes	Revenue	-	-	-	-	(3,000,000)	(3,000,000) State & federal grants
53-38-95	PY Carryover	PRESSURIZED IRRIGATION FUND - Interes	Revenue	-	-	-	(4,926,965)	(2,554,196)	2,372,769
53-39-50	Developer Contributions	PRESSURIZED IRRIGATION FUND - Other	Revenue	-	-	-	-	-	-
53-39-90	Gravel Contract Revenue	PRESSURIZED IRRIGATION FUND - Other	Revenue	-	-	-	-	-	-
53-39-95	Other Non-Operating Revenue	PRESSURIZED IRRIGATION FUND - Other	Revenue	-	-	-	-	-	
			Revenue Total					(8,514,196)	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through						Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	FY2023 to FY2024	
53-40-11	Salaries/Wages	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	163,111	175,341	108,178	218,112	235,125	17,013	
53-40-12	Overtime	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	7,316	7,600	5,071	7,000	16,000	9,000	Anticipated Friday inspections for PI Meter Project
53-40-13	Employee Benefits	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	89,112	84,982	54,226	102,037	125,249	23,212	
53-40-14	Seasonal Employees	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	7,376	6,419	15,877	8,000	15,000	7,000	Anticipated Office Time Expense Increase due to PI Meter Project
53-40-15	Technical Manuals & Code Books	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	-	-	-	-	-	
53-40-16	Security System Maintenance	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	-	-	-	-	-	
53-40-17	Radio Maintenance & Tower Rent	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	-	-	24,100	26,925	2,825	Total for ongoing Sensus Radio Tower and Software Expenses from Mountainland
53-40-18	Mobile Telephones	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	2,732	3,037	2,118	2,750	3,000	250	Adjusted to reflect FY22 expenses & inflation
53-40-19	PW Building Utilities	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	1,290	2,308	2,162	3,000	3,000	-	
53-40-20	Insurance Expense	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	19,412	19,429	22,087	19,788	27,611	7,823	
53-40-21	Professional Org. Memberships	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	888	807	-	1,000	1,000	-	
53-40-22	Uniforms & Safety Wear	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	305	653	299	1,000	1,000	-	
53-40-23	Continuing Education	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	259	2,381	766	1,000	2,000	1,000	Adjusted to reflect FY22 expenses
53-40-24	Office Supplies/IT	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	72	105	28	600	600	-	
53-40-25	Equip-Repairs & Maintenance	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	238	-	-	-	-	
53-40-26	Depreciation Expense	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	451,169	507,629	-	451,169	451,169	-	
53-40-27	Power For Lift Stations	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	200,707	176,215	188,166	240,000	240,000	-	
53-40-28	Fuel & Oil	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	1,961	5,480	2,276	4,500	6,600	2,100	(Added \$2,100 toward new fuel tanks) - \$16,700 total cost in FY24
53-40-29	Equipment Supplies	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	1,425	203	1,000	1,000	-	
53-40-30	PI Meter Purchases	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	48,633	135,204	129,665	80,000	80,000	-	
53-40-31	Professional & Tech. Services	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	38,301	36,011	14,356	25,000	30,000	5,000	Adjusted to reflect FY23 Expenses
53-40-32	Engineering Expenses	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	4,190	-	-	-	-	-	
53-40-33	PI Master Plan	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	-	-	-	-	-	
53-40-35	Blue Stakes Expenses	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	1,099	1,814	1,320	1,100	1,800	700	Adjusted to reflect FY22 Expenses
53-40-36	Utility Billing	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	7,982	8,842	5,644	10,246	10,246	-	
53-40-37	P. W Shop Tools & Supplies	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	764	1,174	249	1,500	1,500	-	
53-40-38	Pump, Well, PRV Repair & Maint	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	3,652	58,499	-	40,000	80,427	40,427	Renamed account to reflect current use
53-40-40	SCADA Maintenance	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	280	950	236	13,200	5,000	(8,200)	Can be reduced since no major upgrade is planned in FY24
53-40-41	System Repairs	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	(8,527)	46,708	6,407	20,000	35,000	15,000	See Utility Rate Study, Added Main Valve Replacement, Drain Valve Replacement
53-40-43	System Connection Costs	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	-	-	-	-	-	
53-40-45	Credit Card Fees	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	4,226	4,657	3,222	5,178	5,178	-	
53-40-50	Grant Expenditures	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	1,285	2,520,587	-	4,050,000	4,050,000	Total PI Meter Expenditures (Revenue should account for grant funding coming back in)
53-40-52	Scada Upgrade	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	-	-	-	-	-	
53-40-59	Capital Equipment Purchases	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	18,142	-	-	37,500	37,500	Portion of new pickup truck (3 new trucks = \$170,000 total)
53-40-60	Capital Expenses/Projects	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	404,885	882,518	388,968	5,753,500	2,132,699	(3,620,801)	MP Source #15 (Cal Miller Property PI Turnout & Pump)
53-40-71	Bond Principal Payment	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	-	-	-	-	-	
53-40-72	Bond Disclosure Etc. Fees	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	-	-	-	-	-	
53-40-73	Water Share Purchases	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	-	-	-	-	-	
53-40-74	Water Share Assessments	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	353,919	453,093	432,491	502,000	575,000	73,000	Increases anticipated from irrigation companies
53-40-75	Interest Expense Bonds	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	5,924	-	-	-	-	-	
53-40-76	Bad Debt Expense	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	29	15	8	-	-	-	
53-40-77	Interest Expense Saved Shares	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	25,418	-	-	60,000	30,000	(30,000)	Need to save some for audit purposes, likely can be reduced
53-40-78	Valve Collar Replacements	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	-	-	-	11,249	11,249	Renamed account to reflect current use
53-40-79	Pond Maintenance	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	-	-	-	-	10,967	10,967	Renamed account to reflect current use
53-40-80	Indirect Overhead	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	77,056	97,374	-	116,125	141,491	25,366	
53-40-81	Equipment Lease & Maintenance	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	2,501	6,391	6,420	6,200	6,500	300	Adjusted to reflect FY22 expenditures
53-40-85	Internal Service IT Expense	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	1,160	1,765	-	2,360	2,360	-	
53-40-90	Transfer Out Oth Non Operating	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	108,000	525,000	-	108,000	108,000	-	
53-40-99	GASB 68 Benefits Expense	PRESSURIZED IRRIGATION FUND - EXPEN	Expenditure	(10,872)	-	-	4,000	4,000	-	
			Expenditure Total					8,514,196		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
54-30-90	Transfer from General Fund	STORM SEWER FUND - Transfers	Revenue	-	-	-	-	-	
54-30-91	Transfer From Sewer Fund	STORM SEWER FUND - Transfers	Revenue	-	-	-	-	-	
54-32-10	Permits	STORM SEWER FUND - LICENSES AND PERMITS	Revenue	-	-	-	-	-	
54-37-40	Storm Sewer Collection Fees	STORM SEWER FUND - Collection, Impact Fees	Revenue	(495,776)	(503,469)	(423,470)	(573,000)	(700,000)	(127,000) New rates
54-37-60	Storm Sewer NW Impact Fees	STORM SEWER FUND - Collection, Impact Fees	Revenue	-	-	-	-	-	
54-37-70	Permit Fee New Construction	STORM SEWER FUND - Collection, Impact Fees	Revenue	(82,500)	(277,750)	(56,500)	(125,000)	(100,000)	25,000
54-38-10	Interest Earnings	STORM SEWER FUND - Interest & Other	Revenue	(6,483)	(7,998)	(26,763)	(5,000)	(25,000)	(20,000) PTIF interest rates increased
54-38-11	Developer Contributions	STORM SEWER FUND - Interest & Other	Revenue	(1,035,089)	-	-	-	-	
54-38-90	Miscellaneous	STORM SEWER FUND - Interest & Other	Revenue	(123,183)	-	(10,000)	-	-	
54-38-95	PY Carryover Budgeted	STORM SEWER FUND - Interest & Other	Revenue	-	-	-	(482,448)	(272,863)	209,585
54-39-50	Developer Contributions	STORM SEWER FUND - Developer Contributions	Revenue	-	-	-	-	-	
			Revenue Total					(1,097,863)	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through						Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	FY2023 to FY2024	
54-40-11	Salaries/Wages	STORM SEWER FUND - EXPENDITURES-S	Expenditure	118,956	151,200	98,733	185,158	142,632	(42,525)	
54-40-12	Overtime	STORM SEWER FUND - EXPENDITURES-S	Expenditure	319	1,628	3,506	1,400	3,000	1,600	Adjusted to reflect FY23 expenses
54-40-13	Employee Benefits	STORM SEWER FUND - EXPENDITURES-S	Expenditure	53,455	69,983	47,911	80,833	68,014	(12,819)	
54-40-15	Seasonal Employees	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	128	12,000	10,000	(2,000)	
54-40-16	Technical Manuals & Code Books	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-17	Radio Maintenance & Tower Rent	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-18	Mobile Telephones	STORM SEWER FUND - EXPENDITURES-S	Expenditure	643	877	657	700	900	200	Adjusted to reflect FY22 expenses
54-40-19	PW Building Utilities	STORM SEWER FUND - EXPENDITURES-S	Expenditure	1,219	2,308	2,162	3,500	3,500	-	
54-40-20	Continuing Education	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	600	600	-	
54-40-21	Computer Programs & Software	STORM SEWER FUND - EXPENDITURES-S	Expenditure	(45)	-	-	-	-	-	
54-40-22	Uniforms & Safety Wear	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	146	-	200	200	-	
54-40-23	Professional Org. Memberships	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	76	-	50	50	Adjusted to reflect FY23 actual
54-40-24	Office Supplies/IT	STORM SEWER FUND - EXPENDITURES-S	Expenditure	49	88	-	500	500	-	
54-40-25	System Reconstruction	STORM SEWER FUND - EXPENDITURES-S	Expenditure	66,347	205,526	1,088	50,000	73,116	23,116	(See Utility Rate Study - Replacement of Sumps & Roadway Drain Improvements)
54-40-26	Depreciation Expense	STORM SEWER FUND - EXPENDITURES-S	Expenditure	188,140	253,346	-	188,140	188,140	-	
54-40-27	Street Sweeping	STORM SEWER FUND - EXPENDITURES-S	Expenditure	24,950	30,288	16,782	20,000	40,945	20,945	See Utility Rate Study
54-40-29	Equipment Supplies	STORM SEWER FUND - EXPENDITURES-S	Expenditure	783	179	-	500	500	-	
54-40-30	Cell Phone	STORM SEWER FUND - EXPENDITURES-S	Expenditure	132	373	206	-	-	-	
54-40-31	Fuel and Oil Expense	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	419	-	1,500	2,500	1,000	(Added \$1,000 toward new fuel tanks) - \$16,700 total cost in FY24
54-40-32	Professional Services	STORM SEWER FUND - EXPENDITURES-S	Expenditure	20,390	27,354	8,196	17,500	20,000	2,500	Increased to anticipated need for MS4 program assistance
54-40-33	School Education Programs	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-34	Contractor Education Programs	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-35	Public Information	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	198	-	-	-	-	
54-40-36	Utility Billing	STORM SEWER FUND - EXPENDITURES-S	Expenditure	7,982	8,842	5,644	10,008	10,008	-	
54-40-37	Utah County Coalition	STORM SEWER FUND - EXPENDITURES-S	Expenditure	2,101	2,044	1,022	2,500	2,500	-	
54-40-38	PW Shop Tools & Supplies	STORM SEWER FUND - EXPENDITURES-S	Expenditure	1,399	167	-	1,200	1,200	-	
54-40-39	Insurance Expense	STORM SEWER FUND - EXPENDITURES-S	Expenditure	2,691	2,002	2,677	2,139	3,643	1,504	
54-40-40	Debris Basin Annual Maintenanc	STORM SEWER FUND - EXPENDITURES-S	Expenditure	4,000	-	240,020	245,000	15,000	(230,000)	Reduced due to large project already funded in FY23
54-40-41	System Repairs & Maintenance	STORM SEWER FUND - EXPENDITURES-S	Expenditure	900	101,758	-	245,200	358,156	112,956	(See Utility Rate Study) - Detention Pond Cleaning & Improvements, Drainage Channels, Channel Restoration, 11800 N/Broadleaf Culvert, 9600/6530 W)
54-40-42	Maintenance & Repairs:Vehicles	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	982	-	1,000	1,000	-	
54-40-43	Sweeper Truck:Brooms & Parts	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-44	VAC Truck: Maint. & Repair	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	2,750	-	3,000	3,000	-	
54-40-45	VAC Truck: Fuel & Oil	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	1,000	1,000	-	
54-40-46	Accena Group	STORM SEWER FUND - EXPENDITURES-S	Expenditure	84,365	83,445	42,550	85,000	85,000	-	
54-40-47	Credit Card Fees	STORM SEWER FUND - EXPENDITURES-S	Expenditure	4,226	4,657	3,222	5,178	5,178	-	
54-40-50	Storm Sewer Construction	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-51	6150 W Storm Drain Pipe	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-52	Beacon Hills Sports Park	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-53	Highland Sub Pl #1 Det Basin	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-59	Capital Equipment Purchase	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	18,142	-	-	37,500	37,500	Portion of new pickup truck (3 new trucks = \$170,000 total)
54-40-60	Salt Bin Storage	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-74	Capital Expenses/Projects	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	141	-	-	-	-	
54-40-76	Interest Expense	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-77	Bad Debt Expense	STORM SEWER FUND - EXPENDITURES-S	Expenditure	31	4	1	-	-	-	
54-40-80	Indirect Overhead	STORM SEWER FUND - EXPENDITURES-S	Expenditure	10,985	15,021	-	20,282	18,670	(1,612)	
54-40-81	NCRS Viewpoint Flood Control	STORM SEWER FUND - EXPENDITURES-S	Expenditure	158,824	-	-	-	-	-	
54-40-85	Internal Service IT Expense	STORM SEWER FUND - EXPENDITURES-S	Expenditure	920	1,020	-	1,210	1,210	-	
54-40-90	Transfer to Debris Basin Fund	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-91	Transfer to Capital Proj Build	STORM SEWER FUND - EXPENDITURES-S	Expenditure	-	-	-	-	-	-	
54-40-99	GASB 68 Benefits Expense	STORM SEWER FUND - EXPENDITURES-S	Expenditure	(13,941)	-	-	200	200	-	
54-90-92	Transfer to Capital Proj Road	STORM SEWER FUND - Transfers	Expenditure	-	-	-	-	-	-	
			Expenditure Total					1,097,863		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
55-30-90	Transfer from General Fund	CULINARY WATER FUND - Transfers	Revenue	-	-	-	-	-	
55-30-91	Transfer from NW Capital Fund	CULINARY WATER FUND - Transfers	Revenue	-	-	-	-	-	
55-37-10	Service Charges	CULINARY WATER FUND - Service & Imp	Revenue	(878,780)	(1,133,304)	(993,346)	(1,700,000)	(1,700,000)	Reflects rates increased June 2022
55-37-20	Connection Fees	CULINARY WATER FUND - Service & Imp	Revenue	(46,395)	-	8,642	-	-	
55-37-21	Impact Fees	CULINARY WATER FUND - Service & Imp	Revenue	(27,738)	(122,408)	(9,044)	(150,750)	(30,000)	120,750 Rolling 12-months thru Jan 2023 \$57K, assumes 50% reduction
55-37-30	Penalties	CULINARY WATER FUND - Service & Imp	Revenue	(80)	(400)	(240)	-	-	
55-37-31	Meter Fees	CULINARY WATER FUND - Service & Imp	Revenue	(34,629)	(145,080)	(35,805)	(134,000)	(100,000)	34,000
55-37-32	Acct Set-up/Close	CULINARY WATER FUND - Service & Imp	Revenue	(8,110)	(7,395)	(4,597)	(5,000)	(5,000)	-
55-38-10	Interest Earnings	CULINARY WATER FUND - Interest, Deve	Revenue	(10,782)	(9,165)	(16,316)	(7,000)	(7,000)	-
55-38-11	Developer Contributions	CULINARY WATER FUND - Interest, Deve	Revenue	(1,656,623)	-	-	-	-	-
55-38-51	Contribution Highland Water Co	CULINARY WATER FUND - Interest, Deve	Revenue	-	-	-	-	-	-
55-38-90	Water Share-Grant revenue	CULINARY WATER FUND - Interest, Deve	Revenue	-	-	-	-	-	-
55-38-95	PY Carryover	CULINARY WATER FUND - Interest, Deve	Revenue	-	-	-	(222,257)	(1,526,672)	(1,304,415)
55-39-05	Transfer from Other funds	CULINARY WATER FUND - Other Revenu	Revenue	-	-	-	-	-	-
55-39-50	Municipal Contributions	CULINARY WATER FUND - Other Revenu	Revenue	-	-	-	-	-	-
55-39-90	Sundry Revenues	CULINARY WATER FUND - Other Revenu	Revenue	-	-	-	-	-	-
			Revenue Total					(3,368,672)	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through						Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	FY2023 to FY2024	
55-40-11	Salaries/Wages	CULINARY WATER FUND - EXPENDITURE	Expenditure	157,441	255,737	161,563	250,344	237,908	(12,436)	
55-40-12	Overtime	CULINARY WATER FUND - EXPENDITURE	Expenditure	8,784	10,203	9,859	8,000	10,000	2,000	Adjusted to reflect FY22 actual and FY23 Anticipated
55-40-13	Employee Benefits	CULINARY WATER FUND - EXPENDITURE	Expenditure	87,302	118,704	79,024	113,371	118,293	4,922	
55-40-14	Seasonal Employees	CULINARY WATER FUND - EXPENDITURE	Expenditure	5,870	5,826	5,710	8,000	8,000	-	
55-40-15	Technical Manuals & Code Books	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	-	-	-	-	
55-40-17	Radio Maint. & Tower Rental	CULINARY WATER FUND - EXPENDITURE	Expenditure	391	374	256	400	400	-	
55-40-18	Mobile Telephones	CULINARY WATER FUND - EXPENDITURE	Expenditure	37	33	-	-	-	-	
55-40-19	PW Building Utilities	CULINARY WATER FUND - EXPENDITURE	Expenditure	1,254	2,308	1,070	3,000	3,000	-	
55-40-20	Security System Maintenance	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	-	-	-	-	
55-40-21	Professional Org. & Training	CULINARY WATER FUND - EXPENDITURE	Expenditure	922	1,011	140	1,500	2,000	500	Adjusted for 4 employees that need to go to water conference (3 wtr & Jeff)
55-40-22	Uniforms & Safety Wear	CULINARY WATER FUND - EXPENDITURE	Expenditure	597	943	305	800	1,000	200	Adjusted to reflect FY22 expenses
55-40-23	Continuing Education	CULINARY WATER FUND - EXPENDITURE	Expenditure	3,052	3,267	1,896	2,500	3,000	500	Adjusted for 4 employees that need to go to water conference (3 wtr & Jeff)
55-40-24	Office Supplies/IT	CULINARY WATER FUND - EXPENDITURE	Expenditure	18	203	89	500	500	-	
55-40-25	Equip.-Repairs & Maintenance	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	-	-	6,084	6,084	(See Utility Rate Study Pump Stations)
55-40-26	Depreciation Expense	CULINARY WATER FUND - EXPENDITURE	Expenditure	401,750	505,647	-	401,758	401,758	-	
55-40-27	Power For Wells & Lift Station	CULINARY WATER FUND - EXPENDITURE	Expenditure	159,773	119,269	102,415	170,000	170,000	-	
55-40-28	Fuel Expense Vehicles	CULINARY WATER FUND - EXPENDITURE	Expenditure	6,092	11,604	6,007	9,500	11,600	2,100	(Added \$2,100 toward new fuel tanks) - \$16,700 total cost in FY24
55-40-29	Mobile Phones	CULINARY WATER FUND - EXPENDITURE	Expenditure	2,785	4,910	2,603	3,300	4,000	700	Adjusted to reflect FY22 Expenses
55-40-30	Water Testing & Notification	CULINARY WATER FUND - EXPENDITURE	Expenditure	10,857	15,258	2,986	13,000	13,000	-	
55-40-31	Engineering & Professional Ser	CULINARY WATER FUND - EXPENDITURE	Expenditure	53,586	20,208	39,610	140,000	140,000	-	\$100K for lobbyist contract
55-40-32	Credit Card Fees	CULINARY WATER FUND - EXPENDITURE	Expenditure	4,226	4,657	4,147	5,178	5,178	-	
55-40-33	Insurance Expense	CULINARY WATER FUND - EXPENDITURE	Expenditure	12,344	9,965	11,124	10,760	11,753	993	
55-40-34	Equipment Supplies	CULINARY WATER FUND - EXPENDITURE	Expenditure	2,010	3,797	108	3,500	3,500	-	
55-40-35	Blue Stakes Expenses	CULINARY WATER FUND - EXPENDITURE	Expenditure	1,644	1,538	873	1,200	1,600	400	Adjusted to reflect FY22 expenses
55-40-36	Utility Billing	CULINARY WATER FUND - EXPENDITURE	Expenditure	7,982	11,042	7,844	10,008	12,000	1,992	Adjusted to reflect FY22 expenses
55-40-37	PW Shop Tools & Supplies	CULINARY WATER FUND - EXPENDITURE	Expenditure	3,318	2,694	841	1,800	1,800	-	
55-40-38	Pump Station & Booster Repairs	CULINARY WATER FUND - EXPENDITURE	Expenditure	2,830	13,154	125	5,000	15,000	10,000	These systems are too expensive to repair, \$5000 was insufficient, See FY22
55-40-39	SCADA Maintenance	CULINARY WATER FUND - EXPENDITURE	Expenditure	1,330	5,389	2,015	2,200	3,042	842	See Utility Rate Study
55-40-41	System Repairs	CULINARY WATER FUND - EXPENDITURE	Expenditure	60,491	87,557	70,594	80,000	100,000	20,000	Increased Cost of Parts - See FY 22 Expenses
55-40-50	Capital Expenses Projects	CULINARY WATER FUND - EXPENDITURE	Expenditure	682,199	1,678,543	29,540	-	50,000	50,000	
55-40-51	Capital Outlay Equipment	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	58,142	-	-	37,500	37,500	Portion of new pickup truck (3 new trucks = \$170,000 total)
55-40-52	SCADA Upgrade	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	380	-	-	380	380	
55-40-55	Water Meter Purchases	CULINARY WATER FUND - EXPENDITURE	Expenditure	71,693	79,916	47,624	90,000	90,000	-	
55-40-73	Water Share Purchases	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	-	-	-	-	
55-40-74	Water Share Assessments	CULINARY WATER FUND - EXPENDITURE	Expenditure	1,016	501	-	1,600	1,600	-	
55-40-75	Interest Expense	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	-	-	-	-	
55-40-76	Bad Debt Expense	CULINARY WATER FUND - EXPENDITURE	Expenditure	42	32	3	-	-	-	
55-40-77	Pressure Reducing Valves	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	-	-	1,977	1,977	See Utility Rate Study
55-40-78	Capital Outlay	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	-	-	1,700,000	1,700,000	Grant Project \$2,510,000 - Portion anticipated for payment in FY24
55-40-79	Cross Conn. Control Upgrades	CULINARY WATER FUND - EXPENDITURE	Expenditure	9,900	3,245	7,796	5,000	-	(5,000)	Change name to Grants Capital Outlay
55-40-80	Indirect Overhead	CULINARY WATER FUND - EXPENDITURE	Expenditure	26,073	31,984	-	47,019	60,231	13,212	
55-40-81	Valve Collar Maint	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	3,830	-	11,699	11,699	Renamed account to reflect current use
55-40-82	Hydrant Replacement	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	-	-	83,645	83,645	Renamed account to reflect current use
55-40-83	Galvanized Service Replacement	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	-	-	30,416	30,416	Renamed account to reflect current use
55-40-84	Meter Maint & Battery Replace	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	-	-	6,387	6,387	Renamed account to reflect current use
55-40-85	Equipment Rental & Maintenance	CULINARY WATER FUND - EXPENDITURE	Expenditure	8,628	6,845	6,592	6,200	6,850	650	Adjusted To Relfect FY22 Expenses
55-40-86	Internal Service IT Expense	CULINARY WATER FUND - EXPENDITURE	Expenditure	1,160	1,985	-	2,370	2,370	-	
55-40-90	Transfer to Capital Projects	CULINARY WATER FUND - EXPENDITURE	Expenditure	-	-	-	-	-	-	
55-40-99	GASB 68 Benefits Expense	CULINARY WATER FUND - EXPENDITURE	Expenditure	(22,281)	-	-	1,200	1,200	-	
			Expenditure Total					3,368,672		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
56-30-90	Transfer from Gen. Fund	UTILITY TRANSPORTATION - Transfers	Revenue	-	-	-	-	-	
56-37-10	Utility Transportation Fee	UTILITY TRANSPORTATION - Fees	Revenue	(1,061,990)	(1,081,493)	(654,122)	(1,089,000)	(1,111,212)	(22,212)
56-38-10	Interest Earnings	UTILITY TRANSPORTATION - Interest & C	Revenue	(5,516)	(5,155)	(18,179)	(4,000)	(20,000)	(16,000) PTIF interest rates increased
			Revenue Total					(1,131,212)	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
56-40-11	Salaries/Wages	UTILITY TRANSPORTATION - EXPENDITURE	Expenditure	52,450	53,371	31,311	54,866	76,935	22,070	
56-40-12	Overtime	UTILITY TRANSPORTATION - EXPENDITURE	Expenditure	-	309	1,705	-	-	-	
56-40-13	Employee Benefits	UTILITY TRANSPORTATION - EXPENDITURE	Expenditure	20,235	20,770	14,419	22,811	40,775	17,965	
56-40-36	Utility Billing	UTILITY TRANSPORTATION - EXPENDITURE	Expenditure	7,982	8,734	5,644	10,002	10,002	-	
56-40-45	Credit Card Fees	UTILITY TRANSPORTATION - EXPENDITURE	Expenditure	4,226	4,657	3,222	3,500	3,500	-	
56-40-70	Road Fee Projects	UTILITY TRANSPORTATION - EXPENDITURE	Expenditure	1,178,817	1,673,578	794,112	1,000,000	1,000,000	-	
56-40-76	Bad Debt Expense	UTILITY TRANSPORTATION - EXPENDITURE	Expenditure	19	6	2	-	-	-	
			Expenditure Total					1,131,212		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
57-37-10	Internal Service Charges	INTERNAL SERVICE IT FUND - Internal Se	Revenue	(22,638)	(42,598)	-	(48,750)	(48,750)	-	
			Revenue Total					(48,750)		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
57-40-25	Internal Service Expenses	INTERNAL SERVICE IT FUND - EXPENDITURE	Expenditure	38,690	42,867	16,982	48,750	48,750	-	
			Expenditure Total					48,750		

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		1/31/2023	FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022					
91-30-10	Disposition Fixed Assets	GENERAL FIXED ASSETS	Revenue	-	-	-	-	-	-	
			Revenue Total							

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through					Notes
				FY2021	FY2022	1/31/2023	FY2023	FY2024	
91-40-20	Gen. FA Depr. Expense	GENERAL FIXED ASSETS	Expenditure	25,887	41,811	-	25,405	25,405	-
91-40-21	Cemetery FA Depr. Expense	GENERAL FIXED ASSETS	Expenditure	2,682	2,476	-	2,476	2,476	-
91-40-22	Parks FA Depr. Expense	GENERAL FIXED ASSETS	Expenditure	18,390	43,803	-	17,500	17,500	-
91-40-23	Pub. Service FA Depr. Expense	GENERAL FIXED ASSETS	Expenditure	-	-	-	-	70,941	70,941
91-40-24	Street FA Depr. Expense	GENERAL FIXED ASSETS	Expenditure	75,992	281,417	-	70,941	70,941	-
95-40-10	Interest/Amortization Expense	LONG TERM DEBT	Expenditure	-	-	-	-	-	-
				Expenditure Total				187,263	
				Grand Total				(317,040)	

Highland City FY2024 Adopted Budget

Account #	Account Name	Division	Type	YTD through		FY2023	FY2024	FY2023 to FY2024	Notes
				FY2021	FY2022				
Actual	Actual	Actual	Budget	Adopted Budget	Change				