
HIGHLAND CITY

FISCAL YEAR 2011-2012 ADOPTED BUDGET



MAYOR LYNN V. RITCHIE

COUNCIL MEMBERS:

**BRIAN BRAITHWAITE
TOM BUTLER
LARRY MENDENHALL
KATHRYN SCHRAMM
SCOTT SMITH**

June 21, 2011

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
GENERAL FUND						
REVENUE-TRANSFERS						
10-30-90	Transfer From Capital Projects	.00	.00	.00	.00	.00
10-30-91	Contribution From Sewer Fund	.00	.00	.00	.00	.00
10-30-92	Transfer from Open Space Fund	.00	64,167	70,000.00	70,000	.00
Total REVENUE-TRANSFERS:		.00	64,167	70,000.00	70,000	.00
TAXES						
10-31-10	Current Year Property Taxes	1,354,785	1,308,424	1,286,746.00	1,308,746	1,295,202
10-31-12	Library Property Taxes	225,296	203,323	199,957.00	199,957	193,946
10-31-20	Delinquent Prior Year's Taxes	179,931	133,070	100,000.00	133,000	106,000
10-31-30	General Sales and Use Taxes	1,463,203	1,285,922	1,500,000.00	1,510,000	1,540,000
10-31-40	Franchise Taxes	.00	.00	.00	.00	.00
10-31-50	Fee -in Lieu of Pers Prop Tax	175,778	132,797	175,000.00	175,000	175,000
10-31-60	Utility Franchise Tax	673,200	611,270	660,000.00	660,000	660,000
10-31-61	Phone Tax	214,286	172,866	215,000.00	215,000	215,000
Total TAXES:		4,286,479	3,847,672	4,136,703.00	4,201,703	4,185,148
LICENSES AND PERMITS						
10-32-10	Business Licenses and Permits	7,589	13,540	22,743.00	16,000	16,000
10-32-21	Building Permits	155,732	222,669	252,215.00	220,000	228,000
10-32-22	Building Plan Check Fees	36,224	53,213	56,461.00	50,000	52,000
10-32-25	Animal Licenses	.00	.00	.00	.00	.00
10-32-26	Road Cut Permits	7,833	14,750	21,500.00	14,750	10,000
10-32-27	Fence Permit	675	795	800.00	1,000	1,000
10-32-28	Building Reinspection Fee	.00	65	130.00	1,000	500
Total LICENSES AND PERMITS:		208,054	305,032	353,849.00	302,750	307,500
INTERGOVERNMENTAL REVENUE						
10-33-30	General Fund Surplus	.00	.00	.00	64,081	95,000
10-33-31	Library Surplus	.00	.00	.00	.00	5,329
10-33-40	State Grants	.00	.00	.00	.00	.00
10-33-56	Class "C" Road Fund Allotment	536,014	453,937	540,000.00	550,000	550,000
10-33-58	State Liquor Fund Allotment	9,863	10,036	10,000.00	10,000	10,000
Total INTERGOVERNMENTAL REVENUE:		545,877	463,974	550,000.00	624,081	660,329
FEES AND SERVICES						
10-34-10	Zoning	17,161	18,956	25,285.00	19,000	15,000
10-34-11	Planning Review	.00	.00	.00	.00	.00
10-34-12	DRC Fee	1,400	855	1,150.00	1,700	1,000
10-34-13	Open Space Concept	.00	.00	.00	.00	.00
10-34-14	Architectural review	.00	3,475	1,450.00	2,000	2,000
10-34-15	Preliminary Review	3,600	.00	.00	5,000	5,000
10-34-16	Final Review	3,841	11,779	10,000.00	7,000	5,000
10-34-17	Open Space Inspection Fee	.00	.00	.00	.00	.00
10-34-18	Public Works Inspection Fee	400	.00	.00	500	500
10-34-19	Open Space Review Fee	.00	.00	.00	.00	.00
10-34-20	Annexation Fees	.00	.00	.00	.00	.00
10-34-50	Misc. Revenue Subd.Bonds	.00	.00	.00	.00	.00
10-34-72	Open Space Trees	.00	.00	.00	.00	.00

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
Total FEES AND SERVICES:		26,402	35,065	37,885.00	35,200	28,500
COURT FINES						
10-35-10	Highland Fines	192,548	175,809	200,000.00	205,000	205,000
10-35-13	Highland Traffic School	9,011	6,269	5,310.00	10,000	10,000
10-35-14	Alpine Fines	70,019	66,795	70,000.00	80,000	70,000
10-35-15	Highland Small Claims Ct Rev	.00	.00	.00	.00	.00
10-35-16	Court Return Check Fees	.00	.00	.00	.00	.00
10-35-32	Highland Restitution Revenue	.00	.00	.00	.00	.00
Total COURT FINES:		271,578	248,873	275,310.00	295,000	285,000
OTHER REVENUE						
10-36-10	Interest Earnings	4,137	2,158	20.00	4,000	1,000
10-36-20	Rents and Concessions	.00	.00	.00	.00	.00
10-36-21	Cell Tower Revenue	22,521	24,704	26,000.00	23,000	27,000
Total OTHER REVENUE:		26,658	26,862	26,020.00	27,000	28,000
CEMETERY REVENUE						
10-37-10	Cemetery Lot Sales	141,847	71,155	100,000.00	80,000	80,000
10-37-15	Perpetual Care Cemetery	.00	.00	.00	.00	.00
10-37-20	Other Income	.00	.00	.00	.00	.00
Total CEMETERY REVENUE:		141,847	71,155	100,000.00	80,000	80,000
MISCELLANEOUS REVENUE						
10-38-40	Sale of Fixed Assets	.00	.00	.00	.00	.00
10-38-49	Alpine Court	.00	.00	.00	.00	.00
10-38-80	Grants	.00	21,423	24,100.00	24,100	.00
10-38-81	Library Grant Revenue	.00	720	.00	.00	10,000
10-38-87	Side walk Bond Revenue	47,600	20,100	.00	19,000	.00
10-38-88	Friends of Library Revenue	.00	.00	.00	.00	.00
10-38-89	Highland Fling Rodeo	692	.00	.00	.00	.00
10-38-90	PSD Rent	220,454	198,368	232,000.00	232,000	232,000
10-38-91	Miscellaneous Revenue	50,444	20,506	100,000.00	30,000	70,000
10-38-92	Community Class Revenue	3,559	1,418	1,788.00	2,500	1,000
10-38-93	Alpine Reimbursement	50,704	36,265	42,302.00	40,000	57,000
10-38-94	Lone Peak PSD Reimbursement	29,769	42,993	50,000.00	50,000	50,000
10-38-95	Fling Revenue	10,862	10,058	7,833.00	12,000	15,000
10-38-96	Cultural ArtsClass Revenue	7,713	2,627	3,500.00	3,000	3,500
10-38-97	Library Donations	18,092	5,671	4,842.00	6,000	.00
10-38-98	Library Miscellaneous Revenues	27,886	25,767	29,725.00	25,000	30,000
10-38-99	Highland Fling Golf Tournament	2,930	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		470,704	385,916	496,090.00	443,600	468,500
Other Sources Of Funds						
10-39-00	Other Sources Of Funds	.00	.00	.00	.00	.00
10-39-10	Garbage Collection Fees	586,130	550,100	600,000.00	600,000	609,000
10-39-20	Indirect Charge Sewer	80,000	73,333	80,000.00	80,000	90,000
10-39-30	Indirect Charge PI	60,000	55,000	60,000.00	60,000	60,000
10-39-40	Indirect Charge Culinary Water	90,000	82,500	90,000.00	90,000	90,000

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
	Total Other Sources Of Funds:	816,130	760,933	830,000.00	830,000	849,000

General Fund Revenues:

1. Increase associataed with building fees.
2. Slight increase in “C” road funds.
3. Other changes are slight.
4. Proposed new Storm Water building permit fee.
5. Decrease in Cemetery lot sales.
6. Library grant monies will only pertain on both revenue and expense items if grants are actually received.

Expenses General notes:

1. Includes cost of living increase for all full time employees of 60 cents per hour. First increase in 3 years. The cost for this is approx. \$34,944.
2. Health Insurance Benefits reduced to reflect a change in the deductible.
3. No additional full time personnel.
4. Two additional part time employees for the Library.
 - a. 16 hours a week Library Assistant starting at \$9.00 per hour
 - b. 6 hours a week Library Shelver at minimum wage.
5. Three additional seasonal employees shared between Parks, Open Space and Cemetery accounts.
6. Often new line items have been created for better tracking of budget items.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
COUNCIL						
10-41-11	Salaries/Wages	49,920	48,849	52,920.00	52,920	38,520
10-41-13	Employee Benefits	7,532	7,212	7,744.00	7,000	6,710
10-41-21	Professional Org. Memberships	16,575	10,487	13,100.00	13,100	8,000
10-41-22	Public Notices	5,874	1,600	1,353.00	2,500	2,500
10-41-23	Mileage Reimbursement	2,092	379	.00	.00	.00
10-41-28	Telephone	.00	280	.00	.00	.00
10-41-31	Professional Services	.00	.00	.00	.00	.00
10-41-33	Continuing Education	3,081	.00	.00	.00	.00
10-41-51	Insurance & Bonds	.00	.00	.00	.00	.00
10-41-54	Contributions	.00	.00	.00	.00	.00
10-41-60	Youth City Council	5,432	1,595	3,190.00	5,000	5,000
10-41-61	Misc. Supplies & Expenses	6,909	2,223	2,413.00	3,000	2,500
10-41-62	Council Appropriations	7,779	107	.00	1,200	1,200
Total COUNCIL:		105,193	72,733	80,720.00	84,720	64,430

Council Expenses:

1. Includes a reduction in City Council salaries by \$200.00 a month with offsetting reductions of benefits.
2. Does not include dues for Utah League of Cities and Towns at a Cost of \$7,511.57.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
COURT						
10-42-11	Salaries/Wages	64,444	65,742	71,187.00	71,127	72,613
10-42-12	Overtime	.00	212	.00	.00	.00
10-42-13	Employee Benefits	26,844	28,499	30,950.00	33,592	33,753
10-42-21	Professional Org. Memberships	180	401	651.00	500	100
10-42-22	Prosecutor	20,479	16,339	15,337.00	18,500	18,000
10-42-23	Mileage Reimbursement	1,760	1,281	301.00	2,000	100
10-42-24	Office Supplies & Postage	7,491	6,165	8,296.00	6,000	2,000
10-42-25	Witness Fees	1,076	1,460	776.00	1,500	1,500
10-42-26	Technical Manuals & Code Books	.00	.00	.00	.00	400
10-42-27	Credit Card Fees	.00	1,677	.00	.00	6,000
10-42-30	Alpine Fine Reimbursement	60,254	54,924	58,024.00	60,000	70,000
10-42-31	Victim Restitution Fund	57,406	48,634	43,231.00	60,000	55,000
10-42-33	Continuing Education	260	150	.00	1,500	1,600
10-42-34	Public Defender	4,706	5,594	5,300.00	7,000	7,000
10-42-35	Court Interpreter	74	110	220.00	300	300
10-42-36	Court Baliff	.00	.00	.00	.00	.00
10-42-74	Capital Outlay-Equipment	.00	1,199	1,096.00	500	500
Total COURT:		244,974	232,387	235,369.00	262,519	268,866

Court Expenses:

1. Added new account number for credit card fees.
2. Reduce office supplies and postage.
3. Increase in Alpine reimbursement and victim restitution are expense neutral.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
ADMINISTRATIVE						
10-43-11	Salaries/Wages	106,614	128,359	132,030.00	135,482	141,721
10-43-12	Overtime	.00	457	.00	.00	500
10-43-13	Employee Benefits	78,231	47,705	49,974.00	56,694	49,627
10-43-14	Other Benefits	5,250	.00	.00	.00	.00
10-43-15	Part-Time Employee	.00	.00	.00	.00	6,900
10-43-20	Personnel Advertising	385	.00	.00	.00	.00
10-43-21	Professional Org. Memberships	1,869	1,369	1,646.00	2,000	1,000
10-43-22	Public Notices	.00	269	.00	1,000	.00
10-43-23	Mileage Reimbursement	931	93	53.00	900	2,000
10-43-24	Office Supplies & Postage	13,942	10,700	11,975.00	10,000	10,000
10-43-25	Equip.-Supplies & Maintenance	3,821	5,078	7,844.00	4,000	4,000
10-43-26	Personnel Recruitment	210	430	109.00	1,000	500
10-43-27	Newsletter Printing	202	4,667	4,191.00	4,000	4,000
10-43-28	Telephone	13,030	12,143	12,807.00	13,500	13,500
10-43-29	Website	50	11,659	1,199.00	11,700	3,000
10-43-30	Car Allowance	.00	4,800	4,800.00	6,000	6,000
10-43-31	Professional & Technical Ser	11,574	12,815	16,830.00	12,000	12,000
10-43-32	Postage	.00	.00	.00	.00	4,000
10-43-33	Continuing Education	69	183	366.00	2,000	2,500
10-43-34	Building Maintenance	26,540	21,568	26,318.00	23,000	18,000
10-43-35	Building Utilities	37,244	38,862	40,000.00	42,000	43,890
10-43-36	Building Lease Payment	.00	.00	.00	.00	500
10-43-37	Technical Manuals & Code Books	.00	.00	.00	.00	.00
10-43-38	Uniforms	.00	.00	.00	.00	.00
10-43-47	Supplies & Expenses-Mayor	330	543	1,086.00	750	.00
10-43-48	Supplies & Expenses Oper Mgr	916	158	.00	1,000	.00
10-43-49	Supplies & Expenses City Adm	1,256	824	798.00	1,000	3,000
10-43-51	Insurance & Surety Bonds	56,192	60,189	61,000.00	60,000	60,000
10-43-52	Bond Continuing Disclosure Fee	1,769	1,800	4,000.00	1,800	2,000
10-43-53	Interest	.00	.00	.00	.00	.00
10-43-54	Contributions	.00	.00	.00	.00	.00
10-43-61	Miscellaneous Supplies	246	189	.00	500	500
10-43-62	Miscellaneous Services	.00	.00	.00	.00	.00
10-43-74	Capital Outlay-Equipment	.00	.00	3,100.00	.00	1,000
10-43-75	Capital Outlay-Special Proj	.00	.00	.00	.00	.00
10-43-79	Capital Outlay-Other	.00	.00	.00	.00	.00
10-43-80	Temp Building/Move	.00	.00	.00	.00	.00
10-43-81	Modular Building Lease	.00	.00	.00	.00	.00
Total ADMINISTRATIVE:		360,670	364,861	380,126.00	390,326	390,138

Administrative Expenses:

1. Increase for website maintenance.
2. Increase for building maintenance.

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AUDITOR						
10-45-31	Professional & Technical Serv	10,550	10,550	11,000.00	11,000	10,000
Total AUDITOR:		10,550	10,550	11,000.00	11,000	10,000

Professional and Technical services.

1. Slight decrease for new auditor services.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
FINANCE DEPT						
10-46-11	Salaries/Wages	112,192	103,713	112,385.00	112,342	119,570
10-46-12	Overtime	.00	490	.00	.00	.00
10-46-13	Employee Benefits	40,180	35,585	38,395.00	38,473	41,430
10-46-21	Professional Org. Memberships	841	932	913.00	900	800
10-46-23	Mileage reimbursement	1,304	1,108	1,100.00	1,100	600
10-46-24	Office Supplies & Postage	304	56	300.00	300	.00
10-46-26	Technical Manuals & Code Books	.00	.00	.00	.00	100
10-46-28	Phone Reimbursement	1,057	990	1,100.00	1,100	1,100
10-46-33	Continuing Education	643	563	600.00	600	1,000
10-46-74	Capital Outlay-Equipment	.00	.00	1,000.00	1,000	1,000
Total FINANCE DEPT:		156,522	143,436	155,793.00	155,815	165,600

Finance Expenses:

No changes.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
RECORDER						
10-47-11	Salaries/Wages	60,195	55,365	59,650.00	60,188	61,436
10-47-12	Overtime	.00	488	.00	.00	.00
10-47-13	Employee Benefits	25,810	24,440	26,232.00	26,203	26,587
10-47-14	Other Benefits	.00	.00	.00	.00	.00
10-47-21	Professional Org. Memberships	95	315	300.00	300	500
10-47-22	Election	8,961	.00	.00	1,000	11,000
10-47-23	Mileage Reimbursement	2,468	1,139	2,000.00	2,000	600
10-47-24	Office Supplies & Postage	1,287	1,318	1,301.00	1,300	.00
10-47-28	Software Licenses and Maint.	.00	.00	.00	.00	2,000
10-47-29	Phone	.00	.00	.00	.00	1,000
10-47-31	Codification	1,736	135	4,000.00	2,200	2,000
10-47-33	Continuing Education	250	269	500.00	500	2,000
10-47-74	Capital Outlay-Equipment	.00	.00	.00	.00	.00
Total RECORDER:		100,803	82,931	93,983.00	93,691	107,123

Recorders Expense:

Increase for election of \$10,000.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
TREASURER						
10-48-11	Salaries/Wages	47,635	44,098	47,647.00	47,630	48,622
10-48-12	Overtime	.00	.00	.00	.00	.00
10-48-13	Employee Benefits	19,573	14,819	15,740.00	16,161	22,573
10-48-21	Professional Org. Memberships	1,397	1,402	1,400.00	1,400	250
10-48-23	Mileage Reinbursement	900	963	1,000.00	1,000	200
10-48-24	Office Supplies & Postage	981	132	400.00	400	150
10-48-25	Treasurer Bond	.00	.00	.00	.00	1,200
10-48-31	Legal Services	2,496	.00	500.00	.00	500
10-48-33	Continuing Education	150	375	1,000.00	1,000	1,000
10-48-74	Capital Outlay-Equipment	.00	.00	.00	.00	.00
Total TREASURER:		73,131	61,788	67,687.00	67,591	74,495

Treasurer Expenses:

No changes.

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ATTORNEY						
10-49-31	Professional & Technical Ser	47,638	16,619	12,598.00	25,000	35,000
Total ATTORNEY:		47,638	16,619	12,598.00	25,000	35,000

Attorney's Expenses:

No changes.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
LIBRARY						
10-50-11	Salaries/Wages	102,412	104,652	113,778.00	110,124	82,375
10-50-12	Overtime	.00	.00	.00	.00	.00
10-50-13	Employee Benefits	49,846	32,445	35,773.00	51,156	40,758
10-50-14	Salaries/Wages Part-Time	.00	.00	.00	.00	44,994
10-50-21	Equipment	190	432	2,200.00	2,200	2,500
10-50-22	Friends of Library Expenses	1,269	.00	.00	.00	.00
10-50-23	Books & Materials	54,212	17,637	16,120.00	16,120	20,000
10-50-24	Library Card Refunds	.00	.00	.00	.00	.00
10-50-25	Fund Raising, Travel & Members	600	188	107.00	.00	2,000
10-50-26	Insurance & Bonds	.00	.00	800.00	800	.00
10-50-27	Postage	480	1,266	1,000.00	400	1,500
10-50-28	Information Technology	8,802	8,984	15,227.00	11,700	15,200
10-50-29	Printing	450	.00	.00	.00	1,000
10-50-30	Special Programs	2,028	2,593	7,500.00	7,500	7,000
10-50-35	Supplies	.00	.00	.00	.00	5,000
10-50-50	Library Grant Expenditures	.00	564	.00	.00	10,000
10-50-70	Capital Outlay/ OneTime Exp	.00	.00	.00	.00	5,000
10-50-71	Transfer to Library Reserve F	.00	.00	25,000.00	25,000	.00
Total LIBRARY:		220,288	168,762	217,505.00	225,000	237,327

Library Expenses:

1. Two additional part time employees.
2. Library grant expenditures will only be used if the grants are received.
3. Increase in budget reflects increase in funding through library revenues.
4. Increase for books and materials and increased IT costs.
5. Capital Expenditure to explore remodeling opportunities.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
APPEAL AUTHORITY						
10-51-31	Professional & Tech. Services	16,858	.00	5,000.00	.00	5,000
10-51-32	Engineer	.00	.00	.00	.00	.00
10-51-33	Secretary	.00	.00	.00	.00	.00
Total APPEAL AUTHORITY:		16,858	.00	5,000.00	.00	5,000

Appeal Authority Expenses:

No changes.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
PLANNING & ZONING						
10-52-11	Salaries/Wages	211,317	108,596	135,261.00	107,477	105,310
10-52-12	Overtime	.00	.00	.00	.00	.00
10-52-13	Employee Benefits	59,218	36,999	36,928.00	45,384	43,450
10-52-14	Other Benefits	.00	.00	.00	.00	.00
10-52-15	Planning Commission Salaries	.00	.00	.00	.00	10,304
10-52-21	Professional Org. Memberships	2,994	637	2,000.00	2,000	1,000
10-52-22	Public Notices	1,411	2,773	3,495.00	2,000	4,500
10-52-23	Mileage Reimbursement	504	346	3,200.00	2,500	200
10-52-24	Office Supplies & Postage	8,201	2,865	7,500.00	7,500	.00
10-52-25	Special Projects	40,051	14,680	10,000.00	15,000	.00
10-52-26	Fuel For Vehicles	705	31	.00	1,000	200
10-52-27	Postage	1,793	76	.00	500	500
10-52-28	Software Licenses	960	800	4,000.00	4,000	1,000
10-52-29	Car Allowance/Phone	5,880	4,746	6,000.00	6,000	6,000
10-52-30	Mapping Employee	.00	.00	.00	.00	.00
10-52-31	Secretary-Wages	.00	.00	.00	.00	.00
10-52-32	Planner	.00	.00	.00	.00	.00
10-52-33	Continuing Education	4,213	.00	.00	.00	2,000
10-52-34	Engineer	2,500	.00	2,500.00	2,500	2,500
10-52-74	Capital Outlay-Equipment	1,600	320	1,500.00	1,500	1,500
Total PLANNING & ZONING:		341,347	172,868	212,384.00	197,361	178,464

Planning and Zoning:

1. Planning Commission salaries have not previously been accounted for and are now in line item 10-52-15
2. Other reductions are a reflection of actual costs.

HIGHLAND CITY CORPORATION

Budget Worksheet - prelim 2011-2012

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
EDUCATION AND PROMOTION						
10-53-11	Salaries/Wages	38,522	.00	.00	.00	.00
10-53-12	Overtime	1,163	.00	.00	.00	.00
10-53-13	Employee Benefits	13,377	.00	.00	.00	.00
10-53-22	Newsletter Printing	3,328	.00	.00	.00	.00
10-53-23	Travel & Training	796	.00	.00	.00	.00
10-53-24	Office Supplies & Postage	875	.00	.00	.00	.00
10-53-25	Library	.00	.00	.00	.00	.00
10-53-26	Website	1,099	.00	.00	.00	.00
10-53-27	2nd Newsletter	.00	.00	.00	.00	.00
10-53-28	Online Code	.00	.00	.00	.00	.00
10-53-29	Highland 30th/Bldg Dedication	.00	.00	.00	.00	.00
10-53-33	Training	.00	.00	.00	.00	.00
Total EDUCATION AND PROMOTION:		59,160	.00	.00	.00	.00

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
POLICE DEPARTMENT						
10-54-31	Lone Peak Public Safety Dist.	1,494,959	1,391,344	1,447,295.00	1,446,563	1,542,541
10-54-54	Contributions	.00	.00	.00	.00	.00
Total POLICE DEPARTMENT:		1,494,959	1,391,344	1,447,295.00	1,446,563	1,542,541

Police Department :

1. Increase of \$95,978 reflects 1 new police officer.
2. Includes a 2% cost of living increase.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
EMERGENCY SERVICES						
10-57-11	Administration Expense	90,209	105,391	112,779.00	112,969	107,200
10-57-13	Employee Benefits	.00	.00	.00	.00	.00
10-57-30	American Fork Fire Protection	.00	.00	.00	.00	.00
10-57-31	Lone Peak Public Safety Dist	406,543	647,078	629,890.00	639,890	940,152
10-57-32	EMS	.00	.00	.00	.00	.00
10-57-33	Education	.00	.00	.00	.00	.00
10-57-48	Special Department Supplies	80	.00	.00	.00	.00
10-57-49	Emergency Preparation	.00	.00	.00	.00	.00
10-57-74	Fire Truck Capital Lease	.00	.00	.00	.00	.00
10-57-75	Capital Outlay-Equipment Purch	.00	.00	.00	.00	.00
10-57-76	Ambulance Capital Outlay	.00	.00	.00	.00	.00
Total EMERGENCY SERVICES:		496,832	752,469	742,669.00	752,859	1,047,352

Emergency Services :

1. Increase of \$310,262 is included to cover additional staffing - however, this is a reduction of approximaly \$29,000. from the Tentative Budget.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
BUILDING INSPECTION						
10-58-11	Salaries/Wages	73,444	82,581	89,499.00	89,494	91,999
10-58-12	Overtime	61	53	.00	.00	.00
10-58-13	Employee Benefits	42,388	41,157	44,430.00	45,428	46,504
10-58-21	Professional Org. Memberships	596	1,048	1,500.00	1,500	500
10-58-23	Mileage Reimbursement	1,075	860	1,600.00	1,600	200
10-58-24	Office Supplies & Postage	1,220	1,291	1,500.00	3,000	.00
10-58-25	Fuel Expenditure Vehicles	1,839	1,688	2,000.00	2,000	2,000
10-58-26	Technical Manuals & Code Books	.00	.00	.00	.00	200
10-58-31	Professional & Tech. Services	1,999	960	1,500.00	1,500	1,500
10-58-33	Continuing Education	959	265	1,500.00	1,500	1,700
10-58-38	Uniforms	.00	.00	.00	.00	200
10-58-74	Capital Outlay-Equipment	25	376	400.00	400	400
Total BUILDING INSPECTION:		123,607	130,278	143,929.00	146,422	145,203

Building Inspection:

No changes.

General notes on all Public Works account.

1. Employee allocation of time has been changed.
2. Does not include any allocation for capital equipment.
3. Last year was the first year of bringing parks, open space, and cemetery costs in-house. There are additional costs in these budgets that are part of our learning curve.
4. There was not budgeted money for fertilizer and weed killer last year for the parks, open space and cemetery budgets. We have not fertilized our grass areas this fiscal year.
5. Most accounts have added a new line item entitled "Public Works Shop Tools and Supplies", this line item is to purchase and maintain tools.
6. Where applicable, Utility Billing has been broken out in to separate accounts.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
STREETS AND ROADS						
10-60-11	Salaries/Wages	190,336	148,113	166,323.00	175,466	174,414
10-60-12	Overtime	3,359	1,877	.00	14,000	.00
10-60-13	Employee Benefits	103,784	74,401	85,350.00	87,233	73,254
10-60-14	Salaries/Wages Part-Time	.00	.00	.00	.00	4,000
10-60-15	Overtime Snow Removal	.00	.00	.00	.00	3,000
10-60-16	Radio Maintenance	4,938	5,385	5,760.00	6,000	900
10-60-17	Mobile Telephones	812	1,335	1,251.00	2,500	1,750
10-60-27	Street Light Power	86,167	65,753	85,000.00	85,000	85,000
10-60-28	Street Light Repair	7,483	4,502	8,000.00	8,000	11,000
10-60-30	Bldg Maintenance & Utilities	15,422	10,353	18,000.00	18,000	2,250
10-60-31	Street Repair-Potholes Etc.	9,457	11,343	25,000.00	25,000	25,000
10-60-32	Weed Control	.00	.00	.00	.00	.00
10-60-33	Continuing Education	657	1,505	2,500.00	2,500	3,500
10-60-34	Prof and Tech Services	485	.00	.00	.00	.00
10-60-35	Professional Org. Memberships	279	594	500.00	500	500
10-60-36	Office Supplies	89	96	500.00	500	.00
10-60-37	Sidewalk Repair & Maint	65,890	47,325	59,000.00	59,000	50,000
10-60-38	Uniforms & Safety Wear	864	2,072	1,673.00	3,000	3,000
10-60-39	Street Striping	13,509	12,366	17,257.00	15,000	11,000
10-60-40	School Crossing Maintenance	.00	.00	.00	.00	4,500
10-60-41	Pedestrian Crossings	.00	.00	.00	.00	3,500
10-60-42	Technical Manuals & Code Books	.00	.00	.00	.00	100
10-60-47	Public Works Shop Tools & Sup	.00	.00	.00	.00	2,500
10-60-48	Streets, Traffic, & Warn Signs	14,156	6,342	15,000.00	15,000	10,000
10-60-49	Snow Removal	37,820	42,890	54,839.00	55,000	.00
10-60-50	Equipment Repair & Maintenance	11,078	12,720	25,000.00	25,000	.00
10-60-51	Fuel Expense Vehicles	6,671	14,125	11,408.00	10,000	10,000
10-60-52	Snow Removal:Salt	.00	.00	.00	.00	45,000
10-60-53	Snow Removal:Equipment Maint	.00	.00	.00	.00	5,000
10-60-54	Snow Removal:Fuel & Oil	.00	.00	.00	.00	5,000
10-60-55	Misc. Subd. Bond Expenses	.00	.00	.00	.00	7,500
10-60-56	Maintenance & Repair: Trucks	.00	.00	.00	.00	3,000
10-60-57	Maintenance & Repair:Equipment	.00	.00	.00	.00	14,500
10-60-58	Snow Removal Equipment	.00	.00	.00	.00	50,000
10-60-59	Capital Equipment Purchases	.00	.00	.00	.00	.00
10-60-60	Snow Removal Equipment	.00	.00	.00	.00	.00
10-60-70	Irrigation Shares	.00	.00	.00	.00	.00
10-60-73	Capital Outlay-Improvements	.00	.00	.00	.00	.00
10-60-74	Capital Outlay-Equipment	.00	.00	.00	.00	.00
10-60-75	Capital Outlay-Special Proj	.00	.00	.00	.00	.00
Total STREETS AND ROADS:		573,255	463,096	582,361.00	606,699	609,168

Streets and roads:

1. Breaks out costs of snow removal into four separate accounts for better tracking.
 - a. Overtime.
 - b. Fuel.
 - c. Salt.
 - d. Equipment Maintenance.
2. Radio maintenance, telephone and utility costs for the Public Works building have been redistributed throughout all of the Public Works accounts.
3. We are proposing using Thermo-Plastic material for school and pedestrian crossings which will increase costs for one year and then reduce costs thereafter.
4. The snow removal equipment line item includes construction of a rack for hanging the salt spreader boxes. This will increase the life of our spreader boxes dramatically.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
ENGINEER						
10-66-11	Salaries/Wages	.00	.00	.00	.00	.00
10-66-13	Employee Benefits	.00	.00	.00	.00	.00
10-66-14	Other Benefits	.00	700	.00	.00	.00
10-66-30	Car Allowance	7,700	7,709	9,818.00	8,400	8,400
10-66-31	Professiona & Tech Services	20,430	27,213	29,290.00	30,000	35,000
10-66-32	GIS Survey	5,099	.00	.00	.00	.00
10-66-33	Equipment-Supplies & Maint	2,493	1,362	240.00	2,500	6,000
10-66-34	Fuel and Oil	2,517	.00	.00	.00	.00
10-66-35	Continuing Education	1,027	1,222	1,100.00	3,000	3,000
10-66-36	Office Supplies	795	694	290.00	.00	.00
10-66-37	Telephones	5,047	2,588	3,489.00	1,200	1,200
10-66-38	Uniforms	.00	.00	.00	.00	.00
10-66-39	Books, Memberships, & Subscrip	875	.00	.00	.00	1,000
10-66-42	Technical Manuals & Code Books	.00	.00	.00	.00	300
10-66-74	Capital Outlay-Equipment	.00	.00	.00	.00	.00
Total ENGINEER:		45,983	41,488	44,227.00	45,100	54,900

Engineering:

The Professional and Technical Services have been increased by \$5,000, but reduced in other budgets to provide better flexibility when needed.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
PARKS & RECREATION						
10-70-11	Salaries/Wages	121,085	55,862	59,230.00	81,744	59,173
10-70-12	Overtime	12,547	5,226	54,181.00	5,000	4,000
10-70-13	Employee Benefits	46,144	32,528	33,813.00	44,362	24,853
10-70-14	Seasonal Employees	.00	31,314	.00	48,670	59,675
10-70-15	Radio Maintenance & Tower Rent	.00	.00	.00	.00	900
10-70-16	Mobile Telephones	.00	.00	.00	.00	1,200
10-70-17	Public Works Bldg Utilities	.00	.00	.00	.00	2,250
10-70-21	Org. and Training Memberships	256	220	.00	500	500
10-70-24	Playground Maintenance & Rep.	15,676	18,643	37,036.00	30,000	2,000
10-70-25	Equipment-Supplies & Maint.	13,983	1,813	6,753.00	8,000	4,000
10-70-26	Water Park Chemicals	2,495	3,054	4,628.00	4,000	6,500
10-70-27	Power for Parks, Clocks, & Tim	5,103	12,098	13,517.00	10,000	5,000
10-70-28	Recreation	80,116	73,651	98,189.00	92,600	.00
10-70-29	Sprinkler Parts & Replacement	.00	3,195	7,500.00	7,500	11,000
10-70-30	Vehicle Maintenance & Repair	.00	630	959.00	2,500	3,000
10-70-31	Park Maintenance Contract	186,503	.00	.00	.00	.00
10-70-32	Water Park Utilities	.00	826	1,652.00	.00	4,300
10-70-33	Lawn Equipment Maintenance	4,921	4,278	6,181.00	7,345	6,000
10-70-34	Fuel and Oil	13,318	5,239	7,917.00	7,065	9,000
10-70-35	Continuing Education	1,445	1,079	60.00	1,500	2,500
10-70-36	Office Supplies	.00	38	75.00	250	.00
10-70-37	Uniforms & Safety Wear	569	1,128	1,158.00	2,000	2,000
10-70-38	Trail Maintenance	6,523	2,131	2,716.00	5,000	.00
10-70-39	Fertilizer & Weed Killer	.00	.00	.00	.00	15,000
10-70-40	Public Works Shop Tools & Supp	.00	.00	.00	.00	2,500
10-70-41	Playground Safety/ADA	.00	.00	.00	.00	.00
10-70-48	Restroom Maint. & Port-O-Potty	10,670	7,550	8,200.00	8,200	10,000
10-70-69		.00	.00	.00	.00	.00
10-70-71	Capital Outlay-Land	.00	.00	.00	.00	.00
10-70-72	Capital Outlay-Buildings	.00	.00	.00	.00	.00
10-70-73	Capital Outlay	.00	.00	.00	.00	.00
10-70-74	Equipment Replacement Fund	.00	400	9,420.00	9,420	9,000
10-70-75	Capital Equipment Purchases	1,250	.00	.00	.00	.00
Total PARKS & RECREATION:		522,604	260,903	353,185.00	375,656	244,351

Parks and Recreation:

1. Salaries reflect reallocation.
2. Seasonal employees have been increased.
3. New line items to separate actual costs of the water park into separate accounts.
4. The annual payment to American Fork for recreation has been eliminated.
5. Trail Maintenance has been removed.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
CEMETERY						
10-71-11	Salaries/Wages	41,209	38,378	39,036.00	43,150	11,385
10-71-12	Overtime	.00	207	3,861.00	.00	2,000
10-71-13	Employee Benefits	17,231	20,115	20,926.00	18,801	4,782
10-71-14	Seasonal Employees	.00	3,567	.00	9,145	11,550
10-71-15	Radio Maintenance & Tower Rent	.00	.00	.00	.00	900
10-71-16	Mobile Telephones	.00	.00	.00	.00	200
10-71-17	Public Works Bldg Utilities	.00	.00	.00	.00	2,500
10-71-18	PW Shop Tools & Supplies	.00	.00	.00	.00	2,500
10-71-19	Flowers, Mulch, & Tree Replace	.00	.00	.00	.00	5,000
10-71-20	Sprinkler Repair & Maintenance	.00	.00	.00	.00	6,500
10-71-21	Fertilizer & Weed Killer	.00	.00	.00	.00	10,000
10-71-24	Operation & Maintenance	29,817	1,592	876.00	5,855	.00
10-71-25	Fuel and Oil	1,554	858	447.00	2,000	2,500
10-71-26	Equip Repairs & Maint	1,305	409	147.00	1,500	3,500
10-71-27	Equip Supplies	700	910	1,458.00	2,000	1,000
10-71-31	Engineering	.00	.00	.00	2,500	.00
10-71-69	Capital Equipment Purchases	.00	.00	.00	.00	.00
10-71-73	Land Purchase	78,898	78,898	80,000.00	80,000	80,000
10-71-74	Capital Outlay	.00	.00	.00	.00	.00
10-71-75	Capital Outlay-Special Project	.00	.00	.00	.00	.00
10-71-76	Bad Debt Expense	.00	.00	.00	.00	.00
Total CEMETERY:		170,713	144,936	146,751.00	164,951	144,317

Cemetery:

1. Salaries reflect reallocation.
2. Seasonal employees have been increased.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
COMMUNITY EVENTS						
10-72-11	Salaries/Wages	.00	36,743	40,960.00	38,403	13,876
10-72-12	Overtime	.00	215	.00	.00	.00
10-72-13	Employee Benefits	.00	13,690	14,950.00	15,141	5,439
10-72-23	Mileage Reimbursement	.00	824	1,000.00	1,000	150
10-72-24	Office Supplies & Postage	.00	599	1,000.00	1,000	150
10-72-28	Mobile Phone	.00	.00	.00	.00	480
10-72-33	Continuing Education	.00	.00	.00	.00	600
10-72-35	Community Center Utilities	.00	.00	.00	.00	6,000
10-72-53	Miss Timpanogos Pageant	.00	.00	.00	.00	.00
10-72-54	Community Enrichment Grant	.00	.00	.00	.00	.00
10-72-55	Highland Fling	31,757	31,088	35,000.00	35,000	33,000
10-72-56	Highland Jr. Miss	3,000	3,000	3,000.00	3,000	3,000
10-72-57	Rodeo	878	.00	.00	.00	2,000
10-72-58	Fling Golf Tournament	3,638	.00	.00	.00	.00
10-72-59	Cultural Arts	7,818	6,087	6,290.00	7,000	3,500
10-72-60	City Beautification	40	12	500.00	500	500
10-72-61	Tree Committee	9,350	3,969	3,500.00	3,500	3,500
10-72-62	Welcome Brochure	.00	.00	.00	.00	.00
10-72-63	Community Enrichment	2,574	1,099	2,500.00	2,500	1,000
Total COMMUNITY EVENTS:		59,054	97,325	108,700.00	107,044	73,195

Community Events:

1. Decrease in salary reflects reallocation.
2. Highland Fling budget has been reduced and offset by the Rodeo line item.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
GARBAGE						
10-73-11	Salaries/Wages	16,380	13,679	15,307.00	15,567	7,731
10-73-12	Overtime	.00	19	.00	.00	.00
10-73-13	Employee Benefits	7,679	4,973	5,791.00	6,677	3,247
10-73-24	Office Supplies & Postage	5,491	3,169	1,673.00	7,500	3,000
10-73-25	Equipment-Repairs & Maint	.00	.00	.00	.00	.00
10-73-26	Utility Billing	.00	273	.00	.00	6,500
10-73-31	Dump Passes	11,056	3,220	5,166.00	.00	.00
10-73-50	Garbage Contract	485,675	352,209	450,000.00	450,000	457,000
10-73-51	Bad Debt Expense	.00	.00	.00	.00	.00
Total GARBAGE:		526,282	377,541	477,937.00	479,744	477,478

Garbage:

1. Salary reduction reflects reallocation of salaries.
2. There is a 2% increase in the garbage contract.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
TRANSFERS						
10-90-13	Emp Benefits Water Co. Sec	.00	.00	.00	.00	.00
10-90-90	Trans. to Capital Imp Fund	200,000	234,650	.00	243,439	245,000
10-90-91	Transfers to Debt Service Fund	624,000	970,000	970,000.00	970,000	655,000
10-90-92	Transfers From Utility Fund	.00	.00	.00	.00	.00
10-90-93	Other Expense Water Co. Sec.	.00	.00	.00	.00	.00
10-90-94	Council Appropriation	.00	.00	.00	.00	.00
10-90-95	Appropriated Increase Fund Bal	.00	.00	.00	1,696	29
10-90-96	Transfers to Open Space Fund	155,757	.00	.00	.00	117,000
Total TRANSFERS:		979,757	1,204,650	970,000.00	1,215,135	1,017,029
GENERAL FUND Revenue Total:		6,793,728	6,209,647	6,875,857.00	6,909,334	6,891,977
GENERAL FUND Expenditure Total:		6,730,179	6,190,964	6,489,219.00	6,853,196	6,891,977
Net Total GENERAL FUND:		63,549	18,683	386,638.00	56,138	.00

Transfers:

1. Reflects transfer in of \$45,000 from FY2010-2011 B&C Road Funds.
2. Reflects transfer out of \$84,000. to keep in General Fund.
3. Reduces transfer to debt service fund.

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
Highland Open Space SSD						
REVENUE						
20-30-90	Transfer from Cap Project Fund	.00	.00	.00	.00	.00
20-30-91	Transfer from Cap General Fund	155,757	.00	.00	.00	117,000
Total REVENUE:		155,757	.00	.00	.00	117,000
Fees						
20-32-01	Open Space Fee	227,895	224,600	244,566.00	240,000	245,000
Total Fees:		227,895	224,600	244,566.00	240,000	245,000
OTHER REVENUE						
20-36-10	Interest Earnings	685-	141	186.00	500	200
Total OTHER REVENUE:		685-	141	186.00	500	200

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
EXPENDITURE-OPEN SPACE						
20-43-11	Salaries/Wages	.00	12,969	.00	.00	78,508
20-43-12	Overtime	.00	11,502	.00	.00	3,500
20-43-13	Employee Benefits	.00	29,644	26,517.00	.00	32,974
20-43-14	Seasonal Employees	.00	71,446	107,569.00	97,262	121,275
20-43-15	Radio Maintenance & Tower Rent	.00	.00	.00	.00	900
20-43-16	Mobile Telephones	.00	.00	.00	.00	500
20-43-17	PW Building Utilities	.00	.00	.00	.00	2,500
20-43-18	PW Shop Tools & Supplies	.00	.00	.00	.00	2,500
20-43-19	Flowers, Mulch, & Tree Replace	.00	.00	.00	.00	5,000
20-43-20	Trail Maintenance	.00	.00	.00	.00	.00
20-43-21	Fertilizer & Weed Killer	.00	.00	.00	.00	20,000
20-43-22	Trail Maintenance	.00	.00	.00	.00	.00
20-43-23	Power to Clocks & Lights	.00	.00	.00	.00	5,000
20-43-24	Uniforms & Safety Wear	.00	.00	.00	.00	1,500
20-43-25	Office Supplies	456	2,074	493.00	500	.00
20-43-26	Playground Maintenance & Rep.	.00	.00	.00	.00	18,000
20-43-36	Utility Billing	.00	112	.00	.00	2,000
20-43-61	Fuel & Oil	.00	5,225	7,565.00	14,119	16,000
20-43-62	Property Maintenance	324,703	.00	.00	.00	.00
20-43-63	Repair and Maintenance	.00	6,941	20,000.00	29,794	25,000
20-43-64	Sprinkler Repair	.00	5,832	15,000.00	.00	12,000
20-43-65	Auto Repair	.00	.00	.00	.00	.00
20-43-73	Equipment Replacement	.00	1,842	18,825.00	18,825	15,000
20-43-74	Capital Equipment	.00	993	10,000.00	10,000	.00
Total EXPENDITURE-OPEN SPACE:		325,159	148,581	205,969.00	170,500	362,157

Open Space SSD:

1. Salaries reflect reallocation.
2. Seasonal employees have been increased.

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
Transfers						
20-90-90	Transfer to General Fund	.00	64,167	70,000.00	70,000	.00
Total Transfers:		.00	64,167	70,000.00	70,000	.00
Highland Open Space SSD Revenue Total:		382,967	224,741	244,752.00	240,500	362,200
Highland Open Space SSD Expenditure Total:		325,159	212,747	275,969.00	240,500	362,157
Net Total Highland Open Space SSD:		57,808	11,994	31,217.00-	.00	43

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
Debt Service Fund						
REVENUE						
30-30-90	Transfer from Capital Proj Bld	200,000	.00	.00	.00	.00
30-30-91	Transfers from General Fund	624,000	970,000	970,000.00	970,000	655,000
30-30-92	Tranfers from Park Cap Proj	147,000	.00	.00	.00	318,000
Total REVENUE:		971,000	970,000	970,000.00	970,000	973,000
OTHER REVENUE						
30-33-30	Debt Service Fund Surplus	.00	.00	.00	4,000	.00
Total OTHER REVENUE:		.00	.00	.00	4,000	.00

Debt Service Fund:

1. Reduction on tranfer from the General Fund.
2. Shows transfer from park impact Fee.

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
Expenditures						
30-40-50	2006 Building Bond Principal	210,000	220,000	220,000.00	220,000	230,000
30-40-51	2006 Building Bond Interest	233,393	224,175	228,890.00	224,285	214,723
30-40-52	2007 Park Bond Principal	230,000	240,000	240,000.00	240,000	250,000
30-40-53	2007 Park Bond Interest	297,043	289,089	289,169.00	289,169	278,144
Total Expenditures:		970,436	973,264	978,059.00	973,454	972,867
Debt Service Fund Revenue Total:		971,000	970,000	970,000.00	974,000	973,000
Debt Service Fund Expenditure Total:		970,436	973,264	978,059.00	973,454	972,867
Net Total Debt Service Fund:		564	3,264-	8,059.00-	546	133

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
CAPITAL IMPROVEMENT FUND-PARKS						
REVENUE						
40-30-90	Contribution from General Fund	.00	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00	.00
FEES AND SERVICES						
40-34-71	Park Impact Fees	268,580	370,841	416,624.00	360,000	300,000
40-34-72	Service Fees	.00	.00	.00	.00	.00
40-34-73	Exaction Fee For Roads	.00	.00	.00	.00	.00
40-34-75	Miscellaneous Fees	468,900	.00	.00	.00	.00
Total FEES AND SERVICES:		737,480	370,841	416,624.00	360,000	300,000
OTHER REVENUE						
40-36-10	Interest Income	478-	1,286	1,166.00	.00	1,200
40-36-15	State Grants	.00	.00	.00	.00	.00
40-36-20	Tree Fund Revenue	.00	225	.00	.00	.00
40-36-21	Bond Proceeds	.00	.00	.00	.00	.00
Total OTHER REVENUE:		478-	1,511	1,166.00	.00	1,200
REVENUE-OTHER						
40-39-90	PY Carryover Budgeted	.00	.00	.00	300,000	20,000
Total REVENUE-OTHER:		.00	.00	.00	300,000	20,000

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
Park Capital Expenditures						
40-40-20	Potential Claims & Judgements	.00	.00	.00	.00	.00
40-40-29	Reserve for Beacon Hills	.00	.00	.00	.00	.00
40-40-31	Professional & Tech. Services	.00	.00	.00	.00	.00
40-40-50	2007 Sales & Franchise Bond Pm	.00	.00	.00	.00	.00
40-40-68	Town Center Park	113,250	.00	.00	.00	.00
40-40-69	Canterbury Park	.00	.00	.00	.00	.00
40-40-70	Hillside Land Purchase	.00	.00	.00	.00	.00
40-40-71	Park Construction	47,473	.00	.00	.00	.00
40-40-72	4800 W Soccer Fields/Park Road	12,878	332	663.00	.00	.00
40-40-73	Spring Creek Park Construction	888	.00	.00	.00	.00
40-40-74	Asset and Land Purchase	.00	.00	.00	.00	.00
40-40-75	Park Equipment	.00	.00	.00	.00	.00
40-40-76	Trails	37,602	.00	.00	.00	.00
40-40-77	Highland Hills Open Space	12,280	29,740	30,000.00	30,000	.00
40-40-79	Cemetary Capital Project	10,711	.00	.00	.00	.00
40-40-80	Tree Purchases	.00	.00	.00	.00	.00
40-40-81	Highland Wter Bldg & El Park	5,209	.00	.00	.00	.00
40-40-82	Beacon Hills Park	3,080	74,710	54,186.00	415,000	.00
40-40-83	Beacon Hills Trail	.00	.00	.00	.00	.00
40-40-84	View Point Hillside Replanting	.00	9,778	.00	20,000	.00
40-40-85	Interest Expense Bonds	.00	.00	.00	.00	.00
40-40-86	Bond Trust Fees	12,750	3,080	.00	.00	2,000
40-40-90	Transfer to Capital Imp. Fund	.00	.00	.00	.00	.00
Total Park Capital Expenditures:		256,119	117,640	84,849.00	465,000	2,000

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
Transfer to Pressurized Irrig						
40-90-00	Transfer to Pressurized Irrig	.00	.00	.00	.00	.00
40-90-10	Transfer to Debt Service Fund	147,000	.00	.00	.00	318,000
40-90-20	Transfer to Utility Fund	.00	.00	.00	.00	.00
40-90-91	Transfers to open space fund	.00	.00	.00	.00	.00
Total Transfer to Pressurized Irrig:		147,000	.00	.00	.00	318,000
CAPITAL IMPROVEMENT FUND-PARKS Revenue Total:		737,002	372,352	417,790.00	660,000	321,200
CAPITAL IMPROVEMENT FUND-PARKS Expenditure Total:		403,119	117,640	84,849.00	465,000	320,000
Net Total CAPITAL IMPROVEMENT FUND-PARKS:		333,883	254,712	332,941.00	195,000	1,200

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
CAP IMP FUND ROAD PROJECTS						
REVENUE						
41-30-90	Contribution from General Fund	200,000	200,000	.00	200,000	245,000
41-30-91	Contribution From Storm Water	55,326	.00	.00	.00	.00
41-30-92	Contribution from Culinary Wat	12,621	.00	.00	.00	.00
Total REVENUE:		267,947	200,000	.00	200,000	245,000
INTERGOVERNMENTAL REVENUE						
41-33-56	Class "C" Road Fund Allotment	.00	.00	.00	.00	.00
41-33-58	Sidewalk Grant	.00	.00	.00	.00	.00
41-33-59	Knight Ave reimbursement	50,725	.00	.00	.00	.00
41-33-60	MAG Grant Corrdor Preservation	266,146	215,622	.00	215,622	.00
Total INTERGOVERNMENTAL REVENUE:		316,871	215,622	.00	215,622	.00
FEES AND SERVICES						
41-34-71	SR 74 Road Project	6,200	.00	.00	.00	.00
41-34-72	Road Impact Fees	30,250	38,719	41,947.00	50,000	45,000
41-34-73	Bridge Impact Fees	790	.00	.00	.00	.00
41-34-74	Miscellaneous Revenue from Dev	.00	30,230	55,484.00	.00	.00
41-34-75	Traffic Light Revenue	.00	.00	.00	.00	.00
41-34-76	Rental Income	32,330	20,563	20,983.00	.00	.00
Total FEES AND SERVICES:		69,570	89,512	118,414.00	50,000	45,000
OTHER REVENUE						
41-36-10	Interest Income	7,130-	4,826-	5,429.00-	.00	.00
41-36-12	Curb & Gutter Install	.00	.00	.00	.00	.00
Total OTHER REVENUE:		7,130-	4,826-	5,429.00-	.00	.00
REVENUE-OTHER						
41-39-90	PY Carryover Budgeted	.00	.00	.00	.00	.00
Total REVENUE-OTHER:		.00	.00	.00	.00	.00

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
EXPENDITURES-ROAD CAPITAL						
41-40-31	Engineering 6000 West Project	7,985	.00	.00	.00	.00
41-40-32	Engineering	.00	.00	.00	.00	.00
41-40-60	Murdock Canal	35,699	.00	.00	.00	.00
41-40-61	East/West Corridor	175,349	13,719	20,921.00	18,500	.00
41-40-62	Highland Blvd Repairs & Over	.00	.00	.00	.00	.00
41-40-63	Corridor Preservation Land Pur	.00	.00	.00	.00	.00
41-40-64	Murdock Connector	269,151	4,627	4,813.00	.00	.00
41-40-70	Future Road Projects	.00	.00	.00	.00	.00
41-40-71	Road Rebuilding	.00	21,168	42,336.00	200,000	290,000
41-40-72	Retainage on Prior Projects	.00	.00	.00	.00	.00
41-40-73	UDOT/4800 West	764	5,800	11,599.00	.00	.00
41-40-74	Southwest Subdivision Improv	.00	.00	.00	.00	.00
41-40-75	SR74 Road Project	.00	.00	.00	.00	.00
41-40-76	4800 West Traffic Light	.00	.00	.00	.00	.00
41-40-77	10250 N Reconstruction	.00	.00	.00	.00	.00
41-40-78	Town Center Roads	.00	.00	.00	.00	.00
41-40-79	Centerline Survey	.00	.00	.00	.00	.00
41-40-80	5600 West Project	386,947	.00	.00	.00	.00
41-40-81	Capital Outlay-Equipment	.00	.00	.00	.00	.00
41-40-82	Knight Avenue rebuild	697,205	2,000	4,000.00	.00	.00
Total EXPENDITURES-ROAD CAPITAL:		1,573,101	47,313	83,669.00	218,500	290,000
CAP IMP FUND ROAD PROJECTS Revenue Total:		647,258	500,307	112,985.00	465,622	290,000
CAP IMP FUND ROAD PROJECTS Expenditure Total:		1,573,101	47,313	83,669.00	218,500	290,000
Net Total CAP IMP FUND ROAD PROJECTS:		925,843-	452,994	29,316.00	247,122	.00

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
CAP IMP FUND BUILDING						
REVENUE						
42-30-90	Contribution from General Fund	.00	34,650	.00	146,213	.00
42-30-91	Contribution from Sewer	200,000	.00	.00	.00	.00
42-30-92	Contribution from PI Fund	.00	.00	.00	.00	.00
42-30-93	Contribution from Park Capital	.00	.00	.00	.00	.00
Total REVENUE:		200,000	34,650	.00	146,213	.00
OTHER REVENUE						
42-36-10	Interest Income	.00	981-	1,028.00-	.00	.00
42-36-12	PSD Impact Fee	20,937	32,901	34,563.00	40,000	50,000
42-36-13	Towne Center Exaction	.00	45,015	90,031.00	.00	.00
Total OTHER REVENUE:		20,937	76,935	123,566.00	40,000	50,000
REVENUE-OTHER						
42-39-30	Bond Proceeds	.00	.00	.00	.00	.00
42-39-40	Miscellaneous Income	58,688	.00	.00	.00	.00
42-39-90	PY Carryover Budgeted	.00	.00	.00	.00	.00
Total REVENUE-OTHER:		58,688	.00	.00	.00	.00

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
EXPENDITURES-BUILDING CAPITAL						
42-40-13	Employee Benefits	.00	.00	.00	.00	.00
42-40-68	New City Hall	.00	.00	.00	.00	.00
42-40-69	Old City Hall Remodel	.00	67,832	66,278.00	66,300	.00
42-40-70	Fire Station	.00	7,816	7,816.00	.00	.00
42-40-71	Miscellaneous Costs	40,341	.00	.00	.00	.00
42-40-72	Police & Court Building	4,189	.00	.00	.00	.00
42-40-75	Interest Expense Bonds	2,025	.00	.00	92,785	.00
Total EXPENDITURES-BUILDING CAPITAL:		46,556	75,648	74,094.00	159,085	.00

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
Transfer To Debt Service						
42-90-00	Transfer To Debt Service	200,000	.00	.00	.00	.00
	Total Transfer To Debt Service:	200,000	.00	.00	.00	.00
	CAP IMP FUND BUILDING Revenue Total:	279,625	111,585	123,566.00	186,213	50,000
	CAP IMP FUND BUILDING Expenditure Total:	246,556	75,648	74,094.00	159,085	.00
	Net Total CAP IMP FUND BUILDING:	33,070	35,938	49,472.00	27,128	50,000

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
NW Annexation Cap Project						
REVENUE						
43-30-80	Transfer from Capital Project	.00	.00	.00	.00	.00
43-30-90	Contribution from General Fund	.00	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00	.00
OTHER REVENUE						
43-36-10	Interest Income	10	67	58.00	.00	.00
Total OTHER REVENUE:		10	67	58.00	.00	.00
REVENUE-OTHER						
43-39-10	NW Impact Fee Water	.00	.00	.00	.00	.00
43-39-20	NW Impact Fee-Press Irr	8,490	9,581	14,068.00	.00	15,000
43-39-30	NW Impact Fee- Sewer	1,542	3,350	700.00	.00	1,000
43-39-40	NW Impact Fees-Road	.00	.00	.00	.00	.00
43-39-50	NW Annexation Fee	.00	.00	.00	.00	.00
43-39-51	Well Water Surcharge	.00	.00	.00	.00	.00
43-39-90	PY Carryover Budgeted	.00	.00	.00	.00	.00
43-39-91	NW PI Ivory	.00	.00	.00	.00	.00
43-39-92	NW Road	.00	.00	.00	.00	.00
43-39-93	NW Road Ivory	.00	.00	.00	.00	.00
Total REVENUE-OTHER:		10,032	12,931	14,768.00	.00	16,000

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
TRANSFERS						
43-90-90	Transfers to Capital Imp Fund	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00	.00
NW Annexation Cap Project Revenue Total:		10,042	12,998	14,826.00	.00	16,000
NW Annexation Cap Project Expenditure Total:		.00	.00	.00	.00	.00
Net Total NW Annexation Cap Project:		10,042	12,998	14,826.00	.00	16,000

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
Town Center Exaction fee Cap						
REVENUE						
44-30-80	Transfer from Capital Project	.00	.00	.00	.00	.00
44-30-90	Contribution from General Fund	.00	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00	.00
OTHER REVENUE						
44-36-10	Interest Income	.00	.00	.00	.00	.00
44-36-13	Town Center Exaction	.00	.00	.00	.00	100,000
Total OTHER REVENUE:		.00	.00	.00	.00	100,000
REVENUE-OTHER						
44-39-90	PY Carryover Budgeted	.00	.00	.00	.00	.00
Total REVENUE-OTHER:		.00	.00	.00	.00	.00

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
Expenditures-Town Center Exact						
44-40-70	Exaction Fee Reimbursed to Dev	.00	.00	.00	.00	100,000
Total Expenditures-Town Center Exact:		.00	.00	.00	.00	100,000

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Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
TRANSFERS						
44-90-90	Transfers to Capital Imp Fund	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00	.00
Town Center Exaction fee Cap Revenue Total:		.00	.00	.00	.00	100,000
Town Center Exaction fee Cap Expenditure Total:		.00	.00	.00	.00	100,000
Net Total Town Center Exaction fee Cap:		.00	.00	.00	.00	.00

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
SEWER FUND						
REVENUE						
52-30-90	Contribution from General Fund	.00	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00	.00
LICENSES AND PERMITS						
52-32-10	Self Service Garbage Permits	.00	.00	.00	.00	.00
Total LICENSES AND PERMITS:		.00	.00	.00	.00	.00
REVENUE						
52-37-10	Sewer Services	1,061,571	1,296,468	1,414,720.00	1,393,200	1,420,000
52-37-20	Impact Fees	130,789	170,933	191,861.00	100,000	200,000
52-37-30	Penalties	.00	.00	.00	.00	.00
52-37-40	Garbage Collection Fees	.00	.00	.00	.00	.00
52-37-50	Sewer Finance	4,336	3,700	4,544.00	.00	.00
Total REVENUE:		1,196,697	1,471,101	1,611,125.00	1,493,200	1,620,000
MISCELLANEOUS REVENUE						
52-38-10	Interest Earnings	7,947	3,947	3,977.00	10,000	4,000
52-38-80	Miscellaneous	.00	.00	.00	.00	.00
52-38-90	Miscellaneous	.00	.00	.00	.00	.00
52-38-95	PY Carryover	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		7,947	3,947	3,977.00	10,000	4,000
Contributions						
52-39-50	Developer Contributions	.00	.00	.00	.00	.00
Total Contributions:		.00	.00	.00	.00	.00

Sewer Fund:

Includes payment of utility relocation for the Murdock Canal project.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
EXPENDITURES-SEWER FUND						
52-40-11	Salaries/Wages	182,548	126,739	140,084.00	146,509	119,893
52-40-12	Overtime	3,309	2,650	.00	4,000	3,000
52-40-13	Employee Benefits	87,352	68,045	84,154.00	70,803	50,355
52-40-17	Radio Maintenance & Tower Rent	.00	.00	.00	.00	900
52-40-18	Mobile Telephones	.00	.00	.00	.00	800
52-40-19	PW Building Utilities	.00	.00	.00	.00	2,500
52-40-20	Insurance exp-liability	1,622	32,146	64,291.00	25,000	25,000
52-40-21	Professional Org. Memberships	.00	.00	.00	250	250
52-40-22	Public Notices	.00	.00	.00	.00	.00
52-40-23	Continuing Education	.00	500	.00	1,000	2,000
52-40-24	Office Supplies & Postage	20,160	19,618	26,000.00	20,000	250
52-40-25	Equip-Repair & Maintenance	6,608	1,859	15,000.00	15,000	.00
52-40-26	Depreciation Expense	323,880	296,890	323,880.00	324,000	324,000
52-40-27	Power for Lift Stations	17,523	12,242	9,000.00	12,000	15,000
52-40-28	Fuel and Oil	1,716	1,243	1,497.00	2,000	4,000
52-40-29	Uniforms & Safety Wear	75	807	1,500.00	1,500	3,000
52-40-30	Equipment Supplies	4,248	24	2,500.00	2,500	2,000
52-40-31	Dump Passes	.00	.00	.00	.00	.00
52-40-32	Engineering/Prof Services	6,156	7,420	15,000.00	15,000	15,000
52-40-33	Lift Stations Maint. & Repairs	.00	.00	.00	.00	18,000
52-40-34	PW Shop Tools & Supplies	.00	.00	.00	.00	2,500
52-40-35	Blue Stakes Expense	.00	.00	.00	.00	.00
52-40-36	Utility Billing	.00	546	.00	.00	6,000
52-40-37	Credit card fees	.00	2,810	.00	.00	.00
52-40-40	Inspections	.00	.00	.00	.00	.00
52-40-41	System Repairs	3,123	8,976	12,000.00	10,000	10,000
52-40-42	TSSD Collection & Disposal Fee	656,415	741,653	775,000.00	775,000	775,000
52-40-43	Sewer Hook Up Refunds	.00	.00	.00	.00	.00
52-40-50	Scada Upgrade	.00	3,920	7,840.00	3,000	1,500
52-40-59	Capital Equipment Purchases	.00	3,027	.00	.00	.00
52-40-70	Capitay Outlay-Lift Station Ph	.00	.00	.00	.00	.00
52-40-72	Dry Creek Sewer Line/Lift St	.00	.00	.00	.00	.00
52-40-73	Capital Outlay-Improvements	.00	.00	.00	.00	.00
52-40-74	Capital Outlay-Equipment	.00	.00	.00	.00	.00
52-40-75	Interest Expense	.00	.00	.00	.00	.00
52-40-76	Bad Debt Expense	.00	.00	.00	.00	.00
52-40-77	Reserve Fund SID	.00	.00	.00	.00	.00
52-40-78	Murdock Canal Piping Utilities	.00	.00	.00	13,545	13,545
52-40-80	Indirect Overhead	80,000	73,333	80,000.00	90,000	90,000
52-40-90	Transfer to Capital Imp Fund	200,000	.00	.00	.00	.00
52-40-91	Transfer to Storm Water Fund	242,778	.00	.00	.00	.00
Total EXPENDITURES-SEWER FUND:		1,837,513	1,404,447	1,557,746.00	1,531,107	1,484,493
SEWER FUND Revenue Total:		1,204,643	1,475,048	1,615,102.00	1,503,200	1,624,000
SEWER FUND Expenditure Total:		1,837,513	1,404,447	1,557,746.00	1,531,107	1,484,493
Net Total SEWER FUND:		632,870-	70,601	57,356.00	27,907-	139,507

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
PRESSURIZED IRRIGATION FUND						
REVENUE						
53-30-90	Contribution from General Fund	.00	.00	.00	.00	.00
53-30-91	Transfer From NW Capital	.00	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00	.00
REVENUE						
53-37-05	Tranfer from Other funds	.00	.00	.00	.00	.00
53-37-10	Service Charges	743,308	696,971	759,707.00	761,000	1,177,000
53-37-15	PI Bond Tax Levy	.00	.00	.00	.00	.00
53-37-20	Impact Fees	11,400	19,951	19,000.00	20,000	30,000
53-37-30	Penalties	.00	.00	.00	.00	.00
Total REVENUE:		754,708	716,921	778,707.00	781,000	1,207,000
MISCELLANEOUS REVENUE						
53-38-10	Interest Earnings	5,104	1,516	2,076.00	.00	.00
53-38-90	Water Share-Grant Revenue	.00	.00	.00	.00	.00
53-38-95	PY Carryover	.00	.00	.00	240,000	.00
Total MISCELLANEOUS REVENUE:		5,104	1,516	2,076.00	240,000	.00
REVENUE-OTHER						
53-39-50	Developer Contributions	.00	.00	.00	.00	.00
53-39-90	Sundry Revenues	135,958	126,796	133,344.00	121,000	133,000
Total REVENUE-OTHER:		135,958	126,796	133,344.00	121,000	133,000

Pressurized Irrigation:

Pressurized Irrigation fund is balanced by a proposed increase of \$10.00 per average household. Approx. half of the increase will be included in the base fee with the other half of the fee based on lot size.

1. Salaries reflect reallocation.
2. Reflects reduction of water share assessment.
3. Includes payment of utility relocation for the Murdock Canal project.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
EXPENDITURES-PI FUND						
53-40-11	Salaries/Wages	37,122	40,556	44,617.00	42,069	64,023
53-40-12	Overtime	.00	1,532	.00	5,000	3,000
53-40-13	Employee Benefits	13,590	25,253	27,079.00	25,848	26,890
53-40-15	Technical Manuals & Code Books	.00	.00	.00	.00	100
53-40-16	Security System Maintenance	.00	.00	.00	.00	2,500
53-40-17	Radio Maintenance & Tower Rent	.00	.00	.00	.00	900
53-40-18	Mobile Telephones	.00	.00	.00	.00	1,500
53-40-19	PW Building Utilities	.00	.00	.00	.00	2,500
53-40-20	Insurance Exp-Liability	1,365	8,342	16,684.00	7,500	7,500
53-40-21	Professional Org. Memberships	200	185	50.00	500	250
53-40-22	Uniforms & Safety Wear	.00	.00	.00	.00	2,000
53-40-23	Continuing Education	775	390	.00	2,000	2,000
53-40-24	Office Supplies & Postage	3,992	1,762	2,839.00	4,000	.00
53-40-25	Equip-Repairs & Maintenance	19,254	16,808	25,772.00	40,000	.00
53-40-26	Depreciation Expense	394,970	362,056	394,970.00	395,000	385,000
53-40-27	Power For Lift Stations	114,753	119,713	175,000.00	175,000	175,000
53-40-28	Fuel & Oil	4,231	3,275	2,861.00	6,000	4,000
53-40-29	Equipment Supplies	2,552	4,002	.00	10,000	3,000
53-40-31	Professional & Tech. Services	9,809	30,294	2,887.00	15,000	10,000
53-40-32	Engineering Expenses	.00	875	.00	.00	.00
53-40-33	PI Master Plan	.00	.00	.00	.00	.00
53-40-35	Blue Stakes Expenses	.00	89	178.00	5,000	2,500
53-40-36	Utility Billing	.00	2,338	.00	.00	7,000
53-40-37	P. W Shop Tools & Supplies	.00	412	.00	.00	2,500
53-40-38	Pump Station & Booster Repairs	.00	.00	.00	.00	22,000
53-40-40	SCADA Maintenance	.00	.00	.00	.00	1,500
53-40-41	System Repairs	5,999	986	1,845.00	10,000	15,000
53-40-43	System Connection Costs	.00	.00	.00	.00	.00
53-40-52	Scada Upgrade	177	.00	.00	.00	.00
53-40-59	Capital Equipment Purchases	.00	.00	.00	.00	.00
53-40-72	Bond Disclosure Etc. Fees	2,657	2,620	500.00	4,000	4,000
53-40-73	Water Share Purchases	.00	.00	.00	.00	20,000
53-40-74	Water Share Assessments	259,462	504,132	470,000.00	488,000	375,000
53-40-75	Interest Expense	174,712	146,663	146,609.00	140,000	140,000
53-40-76	Bad Debt Expense	.00	.00	.00	.00	.00
53-40-77	SID Fund	.00	.00	.00	.00	.00
53-40-78	Murdock Canal Piping Utilities	.00	.00	.00	45,215	45,215
53-40-79	Loss On Disposition of Assets	.00	.00	.00	.00	.00
53-40-80	Indirect Overhead	60,000	55,000	60,000.00	80,000	60,000
53-40-81	11800 N Well & Transmission L	2,292	.00	.00	.00	.00
53-40-90	Transfer to Capital Imp Fund	.00	.00	.00	.00	.00
Total EXPENDITURES-PI FUND:		1,107,913	1,327,281	1,371,891.00	1,500,132	1,384,878
PRESSURIZED IRRIGATION FUND Revenue Total:		895,771	845,233	914,127.00	1,142,000	1,340,000
PRESSURIZED IRRIGATION FUND Expenditure Total:		1,107,913	1,327,281	1,371,891.00	1,500,132	1,384,878
Net Total PRESSURIZED IRRIGATION FUND:		212,142-	482,048-	457,764.00-	358,132-	44,878-

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
STORM SEWER FUND						
REVENUE						
54-30-90	Contribution from General Fund	.00	.00	.00	.00	.00
54-30-91	Contribution From Sewer Fund	242,778	.00	.00	.00	.00
Total REVENUE:		242,778	.00	.00	.00	.00
LICENSES AND PERMITS						
54-32-10	Permits	.00	.00	.00	.00	.00
Total LICENSES AND PERMITS:		.00	.00	.00	.00	.00
REVENUE						
54-37-40	Storm Sewer Collection Fees	237,184	230,226	251,855.00	260,000	322,129
54-37-60	Storm Sewer NW Impact Fees	3,084	.00	.00	.00	.00
54-37-70	Permit Fee New Construction	.00	.00	.00	.00	48,750
Total REVENUE:		240,268	230,226	251,855.00	260,000	370,879
MISCELLANEOUS REVENUE						
54-38-10	Interest Earnings	.00	249	148.00	.00	.00
54-38-90	Miscellaneous	.00	.00	.00	.00	.00
54-38-95	PY Carryover	.00	.00	.00	20,000	.00
Total MISCELLANEOUS REVENUE:		.00	249	148.00	20,000	.00
Revenue-Other						
54-39-50	Developer Contributions	.00	.00	.00	.00	.00
Total Revenue-Other:		.00	.00	.00	.00	.00

Storm Sewer:

1. Now includes the salary of one full time employee.
2. This budget includes an whole new Storm Water Management plan that was explained to the Council previously.
3. Staff has propose an additional fee to partially offset the costs associated with this plan

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
EXPENDITURES-STORM SEWER						
54-40-11	Salaries/Wages	119,658	73,671	76,036.00	75,435	109,834
54-40-12	Overtime	1,025	41	.00	.00	2,500
54-40-13	Employee Benefits	31,894	32,751	35,194.00	30,613	46,130
54-40-16	Technical Manuals & Code Books	.00	.00	.00	.00	100
54-40-17	Radio Maintenance & Tower Rent	.00	.00	.00	.00	900
54-40-18	Mobile Telephones	.00	.00	.00	.00	1,200
54-40-19	PW Building Utilities	.00	.00	.00	.00	2,500
54-40-20	Continuing Education	.00	.00	.00	.00	3,000
54-40-21	Computer Programs & Software	2,415	.00	.00	.00	7,000
54-40-22	Uniforms & Safety Wear	.00	.00	.00	.00	1,000
54-40-23	Professional Org. Memberships	.00	.00	.00	.00	.00
54-40-24	Office Supplies & Postage	2,148	1,253	1,805.00	1,000	.00
54-40-25	System Reconstruction	18,420	11,843	1,259.00	20,000	20,000
54-40-26	Depreciation Expense	131,625	120,657	131,625.00	132,000	132,000
54-40-29	Equipment Supplies	117	1,360	.00	5,000	2,000
54-40-30	Cell Phone	.00	246	.00	.00	.00
54-40-31	Fuel and Oil Expense	270	1,090	920.00	5,000	2,000
54-40-32	Professional Services	.00	5,259	5,680.00	5,000	5,000
54-40-33	School Education Programs	813	.00	.00	.00	1,000
54-40-34	Contractor Education Programs	.00	.00	.00	.00	3,800
54-40-35	Public Information	.00	.00	.00	.00	2,000
54-40-36	Utility Billing	.00	112	.00	.00	5,000
54-40-37	Utah County Coalition	.00	.00	.00	.00	2,500
54-40-38	PW Shop Tools & Supplies	.00	.00	.00	.00	2,500
54-40-41	System Repairs & Maintenance	9,549	705	1,273.00	12,000	12,000
54-40-42	Maintenance & Repairs:Vehicles	.00	.00	.00	.00	1,000
54-40-43	Sweeper Truck:Brooms & Parts	.00	.00	.00	.00	7,000
54-40-44	Sweeper Truck: Maint. & Repair	.00	.00	.00	.00	8,000
54-40-45	Sweeper Truck: Fuel & Oil	.00	.00	.00	.00	6,000
54-40-50	Storm Sewer Construction	.00	.00	.00	.00	.00
54-40-51	6150 W Storm Drain Pipe	.00	.00	.00	.00	.00
54-40-52	Breacon Hills Sports Park	.00	.00	.00	.00	.00
54-40-53	Highland Sub PI #1 Det Basin	.00	2,794	5,000.00	5,000	.00
54-40-59	Capital Equipment Purchase	.00	.00	.00	.00	.00
54-40-60	Salt Bin Storage	.00	.00	.00	.00	.00
54-40-74	Capital Outlay-Equipment	.00	.00	.00	.00	.00
54-40-76	Interest Expense	1,103	.00	.00	.00	.00
54-40-77	Bad Debt Expense	.00	.00	.00	.00	.00
54-40-90	Transfer to Debris Basin Fund	.00	.00	.00	.00	.00
54-40-91	Transfer to Capital Proj Build	.00	.00	.00	.00	.00
Total EXPENDITURES-STORM SEWER:		319,037	251,782	258,792.00	291,048	385,964

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
Transfers						
54-90-92	Transfer to Road Capital proj	55,326	.00	.00	.00	.00
Total Transfers:		55,326	.00	.00	.00	.00
STORM SEWER FUND Revenue Total:		483,046	230,474	252,003.00	280,000	370,879
STORM SEWER FUND Expenditure Total:		374,363	251,782	258,792.00	291,048	385,964
Net Total STORM SEWER FUND:		108,683	21,308-	6,789.00-	11,048-	15,085-

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
CULINARY WATER FUND						
REVENUE						
55-30-90	Contribution from General Fund	.00	.00	.00	.00	.00
55-30-91	Transfer from NW Capital Fund	.00	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00	.00
REVENUE						
55-37-10	Service Charges	663,194	632,737	716,361.00	750,000	710,000
55-37-15	PI Bond Tax Levy	.00	.00	.00	.00	.00
55-37-20	Connection Fees	48,830	69,060	74,354.00	.00	55,000
55-37-30	Penalties	.00	.00	.00	.00	.00
55-37-31	Meter Fees	13,420	27,081	35,363.00	10,000	35,000
55-37-32	Acct Set-up/Close	7,350	6,250	7,600.00	8,000	7,500
Total REVENUE:		732,794	735,128	833,678.00	768,000	807,500
MISCELLANEOUS REVENUE						
55-38-10	Interest Earnings	446	1,039	954.00	2,000	1,000
55-38-51	Contribution Highland Water Co	.00	.00	.00	.00	.00
55-38-90	Water Share-Grant revenue	.00	.00	.00	.00	.00
55-38-95	PY Carryover	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		446	1,039	954.00	2,000	1,000
REVENUE-OTHER						
55-39-05	Tranfer from Other funds	.00	.00	.00	.00	.00
55-39-50	Municipal Contributions	120,000	.00	.00	.00	.00
55-39-90	Sundry Revenues	.00	.00	.00	.00	.00
Total REVENUE-OTHER:		120,000	.00	.00	.00	.00

Culinary Water:

1. Puts a line item in place to recognize the payment to Mark Thompson for water.
2. Includes payment of utility relocation for the Murdock Canal project.

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
EXPENDITURES-CULINARY WATER						
55-40-11	Salaries/Wages	161,928	78,149	90,623.00	104,935	84,150
55-40-12	Overtime	3,309	1,454	.00	4,000	3,000
55-40-13	Employee Benefits	77,015	35,041	41,232.00	50,846	35,343
55-40-15	Technical Manuals & Code Books	.00	.00	.00	.00	100
55-40-17	Radio Maint. & Tower Rental	.00	.00	.00	.00	900
55-40-18	Mobile Telephones	.00	.00	.00	.00	800
55-40-19	PW Building Utilities	.00	.00	.00	.00	2,500
55-40-20	Security System Maintenance	3,266	.00	.00	.00	2,500
55-40-21	Professional Org. & Training	270-	1,251	312.00	1,500	300
55-40-22	Uniforms & Safety Wear	.00	.00	.00	.00	1,500
55-40-23	Continuing Education	1,555	2,230	2,360.00	2,500	2,500
55-40-24	Office Supplies & Postage	8,899	5,936	7,743.00	2,500	.00
55-40-25	Equip.-Repairs & Maintenance	25,669	14,346	18,694.00	30,000	.00
55-40-26	Depreciation Expense	307,189	281,590	307,189.00	308,000	300,000
55-40-27	Power For Wells & Lift Station	102,212	102,212	129,499.00	150,000	150,000
55-40-28	Fuel Expense Vehicles	5,585	3,207	3,392.00	7,500	5,000
55-40-29	Mobile Phones	1,202	1,480	1,657.00	5,000	2,500
55-40-30	Water Testing & Notification	12,375	8,298	13,175.00	15,000	19,000
55-40-31	Engineering & Professional Ser	143,258	14,982	15,078.00	15,000	15,000
55-40-32	Credit Card Fees	.00	1,377	.00	.00	.00
55-40-33	Liability Insurance	.00	.00	.00	.00	.00
55-40-34	Equipment Supplies	12,618	6,181	747.00	12,000	3,500
55-40-35	Blue Stakes Expenses	2,165	1,365	2,289.00	3,500	2,500
55-40-36	Utility Billing	.00	353	.00	.00	7,500
55-40-37	PW Shop Tools & Supplies	.00	287	.00	.00	2,500
55-40-38	Pump Station & Booster Repairs	.00	.00	.00	.00	22,000
55-40-39	SCADA Maintenance	.00	.00	.00	.00	1,500
55-40-41	System Repairs	1,209	229	405.00	.00	15,000
55-40-50	Capital Outlay	.00	.00	.00	.00	.00
55-40-51	Capital Outlay Equipment	.00	.00	.00	.00	.00
55-40-52	SCADA Upgrade	.00	.00	.00	.00	.00
55-40-72	Bond Election Costs	.00	.00	.00	.00	.00
55-40-73	Water Share Purchases	.00	25,538	15,309.00	.00	.00
55-40-74	Water Share Assessments	.00	24,035	.00	.00	.00
55-40-75	Interest Expense	.00	.00	.00	.00	.00
55-40-76	Bad Debt Expense	.00	.00	.00	.00	.00
55-40-77	Pressure Reducing Valves	.00	.00	.00	.00	.00
55-40-78	Capital Outlay	.00	70,094	75,000.00	75,000	.00
55-40-79	Cross Conn. Control Upgrades	.00	1,568	.00	5,000	5,000
55-40-80	Indirect Overhead	90,000	83,616	90,000.00	90,000	90,000
55-40-81	Well Head removal of 2 Wells	.00	.00	.00	.00	.00
55-40-82	Water Tank Demolition	.00	.00	.00	.00	.00
55-40-83	Water Line 4800 West	.00	17,985	35,971.00	17,985	.00
55-40-84	Murdock Canal Piping Utilities	.00	.00	.00	32,510	32,510
55-40-90	Transfer to Capital Projects	12,621	.00	.00	.00	.00
Total EXPENDITURES-CULINARY WATER:		971,802	782,803	850,675.00	932,776	807,103

Account Number	Account Title	FYE 2009-2010 Actual	Curr YTD Actual 2010-11	CY Projected Bud	CY Bud 2010-11	Proposed Bud 2011-12
CONSTRUCTION						
55-44-13	Employee Benefits	.00	.00	.00	.00	.00
55-44-24	Office Supplies & Postage	.00	.00	.00	.00	.00
55-44-28	Fuel Expense Vehicles	.00	.00	.00	.00	.00
55-44-29	Mobile Phones	.00	.00	.00	.00	.00
55-44-31	Engineering & Professional Ser	.00	.00	.00	.00	.00
55-44-32	Engineering Expense	.00	.00	.00	.00	.00
55-44-40	Inspections	.00	.00	.00	.00	.00
55-44-41	Repairs	.00	.00	.00	.00	.00
55-44-43	New Service Installation	.00	.00	.00	.00	.00
55-44-44	New Meter Installation	.00	.00	.00	.00	.00
55-44-45	Well House Preliminary Assessm	.00	.00	.00	.00	.00
55-44-78	Capital Outlay	.00	.00	.00	.00	.00
55-44-79	Loss On Disposition of Assets	.00	.00	.00	.00	.00
55-44-90	Transfer to Capital Imp Fund	.00	.00	.00	.00	.00
Total CONSTRUCTION:		.00	.00	.00	.00	.00
CULINARY WATER FUND Revenue Total:		853,240	736,167	834,632.00	770,000	808,500
CULINARY WATER FUND Expenditure Total:		971,802	782,803	850,675.00	932,776	807,103
Net Total CULINARY WATER FUND:		118,563-	46,635-	16,043.00-	162,776-	1,397
Net Grand Totals:		1,281,818-	304,664	350,677.00	33,929-	148,317

Highland City Personnel

Position	Proposed Pay Rate
1 Assistant Librarian	\$30,659
2 Building Inspector	\$58,012
3 City Administrator	\$97,500
4 City Recorder	\$61,436
5 City Treasurer	\$60,777
6 Community Development Admin. Assist.	\$32,448
7 Community Devevelopment Director	\$72,862
8 Court Clerk	\$35,838
9 Culinary Water Forman	\$45,739
10 Executive Administrative Assistant	\$44,221
11 Finance Secretary	\$46,328
12 Finance Director	\$73,242
13 Librarian Assistant (6-Part Time)	\$44,994
14 Library Director	\$51,716
15 Maintenance Worker / Shop Foreman	\$40,768
16 Maintenance Worker	\$46,904
17 Maintenance Worker	\$29,390
18 Maintenance Worker	\$29,390
19 Maintenance Worker	\$29,391
20 Maintenance Workers	\$27,622
21 Maintenance Workers	\$27,560
22 Municipal Judge	\$24,620
23 Office Clerk	\$6,900
24 Office Coordinator	\$33,987
25 Operation & Maintenance Dir.	\$68,514
26 Parks Superintendent	\$46,467
27 Pressurized Irr Foreman	\$38,834
28 Public Works Administrative Assistant	\$39,644
29 Public Works Director	\$103,526
30 Sanitary Sewer Superintendent	\$53,601
31 Storm Water Manager	\$42,702
32 Streets Superintendant	\$51,106
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Total Employee Pay (not including seasonal workers)	\$1,496,698.00

