



**HIGHLAND CITY**

**AGENDA  
HIGHLAND CITY COUNCIL MEETING  
June 14, 2016**

**6:30 p.m. City Council Regular Session**

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

**6:30 P.M. ~ City Council Regular Session**

- 1. RESOLUTION: Adopting Certified Tax Rate – As determined by Utah County.**
- 2. RESOLUTION: Approval and Adoption of Final Budget - Fiscal Year 2016-2017**
- 3. RESOLUTION: Approval of Utility Rate Increase – Storm Drain**
- 4. RESOLUTION: Approval of Utility Rate Increase - Pressurized Irrigation**

**CERTIFICATE OF POSTING**

The undersigned duly appointed City Recorder does hereby certify that on this **9<sup>th</sup> day of June, 2016**, the above agenda was posted in three public places within Highland City limits. Agenda also posted on State (<http://pmn.utah.gov>) and City websites ([www.highlandcity.org](http://www.highlandcity.org)).

JOD'ANN BATES, City Recorder

- In accordance with the Americans with Disabilities Act, Highland City will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by contacting the City Recorder at 801-772-4505, at least 3 days in advance to the meeting.
- The order of agenda items may change to accommodate the needs of the City Council, the staff and the public.
- This meeting may be held electronically via telephone to permit one or more of the council members to participate.

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



# CITY COUNCIL AGENDA REPORT ITEM # 1

---

**DATE:** June 14, 2014  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** JoD'Ann Bates, City Recorder  
**SUBJECT:** RESOLUTION: Adopting the Certified Tax Rate for Fiscal Year 2016-2017

---

## **STAFF RECOMMENDATION:**

City Council adopt Resolution No. 2016- \*\* Adopting the FY 2016-2017 Certified Tax Rate for Highland City as 0.001494.

## **BACKGROUND:**

Highland City has received the certified tax rate from Utah County that determines the portion of property tax collected by the County for Highland City.

The certified tax rate for Highland City has been set at 0.001494 of the assessed value of property. The rate is assigned as follows:

- 0.001298 for Highland City General operations with anticipated collections of \$1,574,043.
- 0.000196 for the Highland City Library with anticipated collections of \$237,683.
- 0.001494 is the total certified tax rate with anticipated collections of \$1,811,726.

By way of reference the rate adopted last year was as follows:

0.001362 general operating, collecting approx. \$1,501,373.

0.0000206 Library, collecting approx. \$227,080.

Making the total 0.001568, collecting approx. \$1,728,453.

## **FISCAL IMPACT:**

- 0.001494 is the total certified tax rate with anticipated collections of \$1,811,726.

## **ATTACHMENTS:**

1. Proposed Resolution
2. Certified Tax Rate from Utah County

**RESOLUTION NO. 2016-\*\***

**A RESOLUTION OF HIGHLAND CITY, UTAH  
ADOPTING THE FY 2016-2017 CERTIFIED TAX RATE**

**BE IT HEREBY RESOLVED** by the City Council of Highland:

That a tax rate of .001494 (.001298 general operating; .000196 Library) is hereby levied on all taxable property lying within the corporate limits of the City of Highland for the fiscal year July 1, 2016 through June 30, 2017 for the purpose of providing for a General Fund for the City of Highland, Utah, a municipal corporation, in the State of Utah.

**AND BE IT FURTHER RESOLVED** that the City Recorder is hereby directed to send a copy of this resolution to the County Auditor of Utah County so that this levy can be placed on the tax rolls and collected according to law.

**PASSED** by the City Council this 14<sup>th</sup> day of June, 2016.

\_\_\_\_\_  
Mark S. Thompson, Mayor

ATTEST:

\_\_\_\_\_  
JoD'Ann Bates, City Recorder

COUNCILMEMBER	YES	NO
Brian Braithwaite	<input type="checkbox"/>	<input type="checkbox"/>
Dennis LeBaron	<input type="checkbox"/>	<input type="checkbox"/>
Tim Irwin	<input type="checkbox"/>	<input type="checkbox"/>
Ed Dennis	<input type="checkbox"/>	<input type="checkbox"/>
Rod Mann	<input type="checkbox"/>	<input type="checkbox"/>



View    Data Entry    Reports    Forms    Administration

County **25\_UTAH**    Entity **3080\_HIGHLAND CITY**    Tax Year **2016**

### Tax Rate Summary (693) CTY

#### Preliminary Data

Certified Rates set by Auditor	Proposed Rates set by Entity	Proposed Rates Approved by County	Approved by State OK to Print	Rates Finalized
--------------------------------	------------------------------	-----------------------------------	-------------------------------	-----------------



Truth In Taxation

Save

	Current	Prior Year End	CY - PYE	% Change	Certified Tax Rate Value Adjustments		Value Adj	
Real	1,261,589,653	1,153,008,609	108,581,044	9.42%	BOE Adjustment	2,479,672	Reappraisal	61,722,142
Personal*	10,660,128	9,565,653	1,094,475	11.44%	CY Value Adj by BOE	1,300,866,435	Factoring	0
Central	31,096,326	27,978,302	3,118,024	11.14%	5 Year Avg Coll Rate CY/PYE	93.22 / 92.63	Legislative Adj	0
Total Value	1,303,346,107	1,190,552,564	112,793,543	9.47%	Proposed Tax Rate Value	1,212,667,691	Total Value Adj	61,722,142
CDRA R/CA	0	0	0	0.00%	Annex Adj			
CDRA Personal*	0	0	0	0.00%	New Growth: Calculated	51,071,401	Annex In	0
Total CDRA	0	0	0	0.00%	5 Year Avg Coll Rate CY	93.22	Annex Out	0
Semiconductor*	0	0	0	0.00%	New Growth: CTR Calculation	47,608,760	Accounting Period	
Total Value-CDRA-SCME	1,303,346,107	1,190,552,564	112,793,543	9.47%	Certified Tax Rate Value	1,165,058,931	Cycle	Fiscal

\* "Personal" and "CDRA Pers" show Year-End values only and are one year earlier than Real and Centrally Assessed values.

NOTES

Budget Code	Budget Name	Date of Election	Rate Limit	Code from Utah Annotated	Maximum By Law	Calculated Certified Tax Rate	Auditor's Certified Tax Rate	Proposed Tax Rate	Auditor's Certified Rate Revenue	Requested Revenue
10	General Operations			§11-6-133	.007	0.001298	0.001298		1,574,043	
30	Library			§9-7-501	0.001	0.000196	0.000196		237,683	
	<b>Total Tax Rate</b>					<b>0.001494</b>	<b>0.001494</b>		<b>1,811,726</b>	



# CITY COUNCIL AGENDA REPORT

## ITEM # 2

---

**DATE:** June 14, 2016  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** Gary LeCheminant, Finance Director  
**SUBJECT:** RESOLUTION: Enacting and Administering The Fiscal Year 2016-2017 Highland City Annual Budget

---

### **STAFF RECOMMENDATION:**

It is recommended that the Fiscal Year 2016-2017 Highland City budget be approved and adopted by June 22, 2016 pursuant to UCA 10-6-118.

### **BACKGROUND:**

On April 13, 2016 a working budget was presented to the City Council for comment in a work session meeting. The budget presented at that time included a potential merit increase of 3%, the \$200,000 legal payment that is due in September 2016 was not in the budget, the medical and dental expenses were estimated to be increasing by 10% over the previous year, there was \$200,000 for outside engineering services, and there was no money in the budget for placing a fence around the splash pad. In addition, the budget had \$200,000 to be used from prior year's surpluses to cover the legal payment due in September even though that payment was not in the tentative budget. Total tax revenue was projected to be up 3.5% from Fiscal Year 2016. Also, the tentative working budget transferred \$267,000 from the General Fund to the Capital Roads Fund and the utility rates did not incorporate the recommended rate increases from our utility rate study. The tentative budget was presented for approval at the May 17 city council meeting where the public had an opportunity to make comments in a public hearing. The General Fund revenue was \$8,437,116 and the expenses were \$8,410,201.

In this final budget that is recommended for adoption, the General Fund revenue is \$8,708,600 and expenses are \$8,705,433. The final budget still has the 3% potential merit increase. It also keeps the tax revenue increase over Fiscal Year 2016 at 3.5%, the outside engineering services at \$200,000 even though the city may hire an internal engineer during the fiscal year 2017, and maintains the \$200,000 amount from the previous year's surpluses. The utility rates have not been changed. They are the same as Fiscal Year 2016 and will stay that way until the new rates have been adopted.

The following major changes were made to the tentative budget to arrive at the final budget. The medical expenses are increasing 8% and not 10%. The dental expenses are

going down 8.9% rather than increasing 10%. The \$200,000 legal settlement payment has been added as a legal cost. The estimated cost of a \$35,000 fence around the splash pad has been placed in the Capital Parks Fund. The General Fund is transferring \$420,000 to the Capital Roads Fund instead of the original \$267,000 amount.

It should be noted that the B&C Road Funds to be received from the state are estimated to be \$600,000. The General Fund Streets and Roads account has \$305,000 of B&C qualifying expenses. This amount added to the \$420,000 being transferred to the Capital Roads Fund means that the city will be spending \$725,000 on streets and roads in fiscal year 2017. This means the General Fund will be absorbing the \$125,000 difference between total road expense and the amount of funds received from the state as B&C funds.

**FISCAL IMPACT:**

N/A

**ATTACHMENTS:**

1. Proposed Resolution
2. Proposed Fiscal Year 2016-2017 Budget

**RESOLUTION NO. 2016-\*\***

**A RESOLUTION ENACTING AND ADMINISTERING  
THE FISCAL YEAR 2016-2017 HIGHLAND CITY ANNUAL BUDGET**

WHEREAS, it is deemed desirable and to the best interest of the City of Highland, Utah, to enact its annual budget for both operations and capital outlay.

NOW, THEREFORE, THE MAYOR AND CITY COUNCIL OF THE CITY OF HIGHLAND, DOES ORDAIN AS FOLLOWS:

**ARTICLE I  
DEFINITIONS**

SECTION 1. BUDGET YEAR means the fiscal year for which a budget is made.

SECTION 2. FISCAL YEAR means that year which begins on the first day of July 2016, and ends on the last day of June 2017.

**ARTICLE II  
BUDGET ESTABLISHES APPROPRIATIONS**

**SECTION 1. APPROPRIATIONS.**

From the effective date of the budget, as outlined in the attached Exhibit A, the several amounts stated therein as proposed expenditures, shall be and become appropriated to the several objects and purposes therein named.

**SECTION 2. ANTICIPATED REVENUES.**

Anticipated revenues shall include revenue from all sources, including grants and loans and shall be classified in accordance with the chart of accounts of the municipality.

**SECTION 3. FUND BALANCE.**

The fund balance shall be available for emergency appropriation by the City Council.

**SECTION 4. ANTICIPATED SURPLUS FROM MUNICIPAL UTILITY OR ENTERPRISE FUNDS.**

The anticipated revenue and proposed expenditures of each utility or other public service enterprise owned or operated by the city is stated in a separate section of the budget (See attached Exhibit A); and as to each such utility, an anticipated surplus, if legally available for general purposes and to the extent such surplus is to be used to support budget operations, is stated as an item of revenue in the budget.

**ARTICLE III  
ADMINISTRATION OF BUDGET, FINANCIAL CONTROL**

**SECTION 1. APPROVAL OF EXPENDITURES.**

The City Administrator shall have charge of the administration of the financial affairs of the city and to that end shall supervise and be responsible for the disbursement of all monies and have control over all expenditures to insure that appropriations are not exceeded. He shall exercise financial budgetary control over each office, department, and agency and shall cause separate accounts to be kept for the items of appropriation contained in the budget.

SECTION 2. REPORTS

The City Administrator shall periodically report to the governing body on the status of the budget.

ARTICLE IV  
SEVERABILITY

If any provision of this resolution or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of the resolution which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.

ARTICLE V

This Resolution is hereby adopted on the 14<sup>th</sup> day of June, 2016, and shall become effective July 1, 2016 for the Fiscal Year 2016-2017.

HIGHLAND CITY, UTAH

\_\_\_\_\_  
Mark S. Thompson, Mayor

ATTEST:

\_\_\_\_\_  
JoD' Ann Bates, City Recorder

COUNCILMEMBER	YES	NO
Brian Braithwaite	<input type="checkbox"/>	<input type="checkbox"/>
Dennis LeBaron	<input type="checkbox"/>	<input type="checkbox"/>
Tim Irwin	<input type="checkbox"/>	<input type="checkbox"/>
Ed Dennis	<input type="checkbox"/>	<input type="checkbox"/>
Rod Mann	<input type="checkbox"/>	<input type="checkbox"/>

Report Criteria:

- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Total by Department
- All Segments Tested for Total Breaks

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>GENERAL FUND</b>					
<b>REVENUE-TRANSFERS</b>					
10-30-90	Transfer From Capital Projects	231,411.65	.00	322,177.00	322,177.00
10-30-91	Transfer From Oth Fin Sources	57,099.96	57,100.00	.00	-57,100.00
10-30-92	Transfer From Open Space Fund	.00	.00	.00	.00
	<b>Total REVENUE-TRANSFERS:</b>	<b>288,511.61</b>	<b>57,100.00</b>	<b>322,177.00</b>	<b>265,077.00</b>
<b>TAXES</b>					
10-31-10	Current Year Property Taxes	1,520,113.15	1,501,373.00	1,574,043.00	72,670.00
10-31-12	Library Property Taxes	230,082.86	227,080.00	237,683.00	10,603.00
10-31-20	Delinquent Prior Year's Taxes	85,002.78	64,800.00	30,000.00	-34,800.00
10-31-30	General Sales and Use Taxes	1,534,401.97	1,900,000.00	1,990,000.00	90,000.00
10-31-40	Franchise Taxes	.00	.00	.00	.00
10-31-50	Fee-In Lieu of Pers Prop Tax	139,531.52	190,000.00	172,000.00	-18,000.00
10-31-60	Utility Franchise Tax	780,802.69	820,000.00	896,000.00	76,000.00
10-31-61	Phone Tax	116,556.24	170,000.00	150,000.00	-20,000.00
	<b>Total TAXES:</b>	<b>4,406,491.21</b>	<b>4,873,253.00</b>	<b>5,049,726.00</b>	<b>176,473.00</b>
<b>LICENSES AND PERMITS</b>					
10-32-10	Business Licenses and Permits	22,483.72	20,000.00	25,557.00	5,557.00
10-32-21	Building Permits	553,709.25	379,000.00	500,000.00	121,000.00
10-32-22	Building Plan Check Fees	124,865.72	90,000.00	100,000.00	10,000.00
10-32-26	Road Cut Permits	7,025.00	4,000.00	4,000.00	.00
10-32-27	Fence Permit	675.00	500.00	500.00	.00
10-32-28	Building Reinspection Fee	.00	.00	.00	.00
10-32-29	Infrastructure Reimb. (Legal)	780.00	.00	.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
Total LICENSES AND PERMITS:		709,538.69	493,500.00	630,057.00	136,557.00
<b>INTERGOVERNMENTAL REVENUE</b>					
10-33-30	General Fund Surplus	.00	517,000.00	200,000.00	-317,000.00
10-33-31	Library Surplus	.00	.00	.00	.00
10-33-40	State Grants	.00	.00	.00	.00
10-33-56	Class "C" Road Fund Allotment	461,339.38	560,000.00	600,000.00	40,000.00
10-33-58	State Liquor Fund Allotment	13,295.58	13,000.00	13,000.00	.00
Total INTERGOVERNMENTAL REVENUE:		474,634.96	1,090,000.00	813,000.00	-277,000.00
<b>FEES AND SERVICES</b>					
10-34-10	Zoning	6,960.00	6,000.00	6,000.00	.00
10-34-11	Planning Review	.00	.00	.00	.00
10-34-12	DRC Fee	14,480.00	20,000.00	10,000.00	-10,000.00
10-34-13	Open Space Concept	.00	.00	.00	.00
10-34-14	Architectural Review	.00	4,500.00	.00	-4,500.00
10-34-15	Preliminary Review	15,635.00	19,500.00	19,500.00	.00
10-34-16	Final Review	16,190.00	12,000.00	10,000.00	-2,000.00
10-34-17	Open Space Inspection Fee	.00	.00	.00	.00
10-34-18	Public Works Inspection Fee	13,506.00	62,500.00	20,000.00	-42,500.00
10-34-19	Open Space Review Fee	.00	.00	.00	.00
10-34-20	Annexation Fees	200.00	.00	.00	.00
10-34-21	Civil Review Fee	49,159.00	59,000.00	50,000.00	-9,000.00
10-34-50	Misc. Revenue Subd.Bonds	.00	.00	.00	.00
10-34-72	Open Space Trees	.00	.00	.00	.00
Total FEES AND SERVICES:		116,130.00	183,500.00	115,500.00	-68,000.00
<b>COURT FINES</b>					
10-35-10	Highland Fines	161,099.00	160,000.00	150,000.00	-10,000.00
10-35-13	Highland Traffic School	3,516.50	6,800.00	6,000.00	-800.00
10-35-14	Alpine Fines	49,786.55	57,000.00	50,000.00	-7,000.00
10-35-15	Highland Small Claims Ct Rev	.00	.00	.00	.00
10-35-16	Court Return Check Fees	.00	.00	.00	.00
10-35-32	Highland Restitution Revenue	.00	.00	.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
Total COURT FINES:		214,402.05	223,800.00	206,000.00	-17,800.00
<b>OTHER REVENUE</b>					
10-36-10	Interest Earnings	10,296.20	200.00	3,500.00	3,300.00
10-36-20	Rents and Concessions	.00	.00	.00	.00
10-36-21	Cell Tower Revenue	28,374.77	28,000.00	28,000.00	.00
Total OTHER REVENUE:		38,670.97	28,200.00	31,500.00	3,300.00
<b>CEMETERY REVENUE</b>					
10-37-10	Cemetery Lot Sales	130,135.00	75,000.00	100,000.00	25,000.00
10-37-20	Other Income	.00	.00	.00	.00
Total CEMETERY REVENUE:		130,135.00	75,000.00	100,000.00	25,000.00
<b>MISCELLANEOUS REVENUE</b>					
10-38-40	Sale of Fixed Assets	.00	.00	.00	.00
10-38-49	Alpine Court	.00	.00	.00	.00
10-38-80	Grants	.00	.00	.00	.00
10-38-81	Library Grant Revenue	11,199.00	5,000.00	5,000.00	.00
10-38-82	Highland Foundation	.00	.00	.00	.00
10-38-83	Facility Rentals	5,210.00	2,500.00	2,500.00	.00
10-38-87	Sidewalk Bond Revenue	.00	1,000.00	.00	-1,000.00
10-38-88	Farmers Market Revenue	.00	.00	.00	.00
10-38-89	Highland Fling Rodeo	657.00	1,000.00	1,000.00	.00
10-38-90	PSD Rent	222,996.96	222,000.00	222,000.00	.00
10-38-91	Miscellaneous Revenue	64,106.00	50,000.00	50,000.00	.00
10-38-92	Community Class Revenue	955.00	500.00	500.00	.00
10-38-93	Alpine Reimbursement	43,409.47	52,000.00	54,000.00	2,000.00
10-38-94	Lone Peak PSD Reimbursement	36,831.51	35,000.00	35,000.00	.00
10-38-95	Highland Fling Revenue	22,880.22	20,500.00	20,500.00	.00
10-38-96	Cultural ArtsClass Revenue	.00	.00	.00	.00
10-38-97	Library Donations	5,304.41	.00	.00	.00
10-38-98	Library Miscellaneous Revenues	22,059.35	28,000.00	20,000.00	-8,000.00
10-38-99	Tree Sale Revenue	17,385.00	30,000.00	20,000.00	-10,000.00
Total MISCELLANEOUS REVENUE:		452,993.92	447,500.00	430,500.00	-17,000.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>REVENUE-GARBAGE &amp; OTHER</b>					
10-39-00	Other Sources Of Funds	.00	.00	.00	.00
10-39-10	Garbage Collection Fees	687,183.82	725,415.93	768,004.00	42,588.07
10-39-11	Indirect Charge Library Rent	37,566.60	37,566.60	37,567.00	.40
10-39-15	Indirect Charge Open Space	15,704.76	15,704.75	17,318.00	1,613.25
10-39-20	Indirect Charge Sewer	60,026.52	60,026.47	67,986.00	7,959.53
10-39-25	Indirect Charge Garbage	.00	.00	.00	.00
10-39-30	Indirect Charge PI	54,129.72	54,129.71	62,769.00	8,639.29
10-39-35	Indirect Charge Storm Water	15,320.52	15,320.50	14,972.00	-348.50
10-39-40	Indirect Charge Culinary Water	35,128.32	35,128.35	40,984.00	5,855.65
10-39-41	Rent Charge Library	.00	.00	.00	.00
<b>Total REVENUE-GARBAGE &amp; OTHER:</b>		<b>905,060.26</b>	<b>943,292.31</b>	<b>1,009,600.00</b>	<b>66,307.69</b>
<b>COUNCIL</b>					
10-41-11	Salaries/Wages	20,987.01	23,220.00	23,220.00	.00
10-41-13	Employee Benefits	3,476.25	3,724.49	1,742.00	-1,982.49
10-41-21	Professional Org. Memberships	18,525.61	16,100.00	21,100.00	5,000.00
10-41-22	Public Notices	2,199.60	2,500.00	2,000.00	-500.00
10-41-23	Mileage Reimbursement	.00	600.00	600.00	.00
10-41-28	Telephone	.00	700.00	.00	-700.00
10-41-31	Professional Services	2,207.85	2,500.00	2,500.00	.00
10-41-33	Continuing Education	455.00	500.00	500.00	.00
10-41-51	Insurance & Bonds	.00	.00	.00	.00
10-41-55	Overhead Allocation	.00	.00	.00	.00
10-41-56	Legal Settlements	.00	.00	.00	.00
10-41-60	Youth City Council	4,135.72	5,500.00	5,500.00	.00
10-41-61	Misc. Supplies & Expenses	1,982.69	2,000.00	2,500.00	500.00
10-41-62	Council Appropriations	1,442.26	2,000.00	2,000.00	.00
10-41-63	Economic Development	.00	1,000.00	1,000.00	.00
10-41-64	Highland Historical Society	100.00	100.00	100.00	.00
<b>Total COUNCIL:</b>		<b>55,511.99</b>	<b>60,444.49</b>	<b>62,762.00</b>	<b>2,317.51</b>
<b>COURT</b>					
10-42-11	Salaries/Wages	63,478.36	65,270.59	69,585.00	4,314.41
10-42-12	Overtime	.00	.00	.00	.00
10-42-13	Employee Benefits	10,508.52	11,529.01	5,969.00	-5,560.01
10-42-15	Part-Time Employee	.00	.00	.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
10-42-21	Professional Org. Memberships	.00	.00	.00	.00
10-42-22	Prosecutor	15,618.51	20,000.00	20,000.00	.00
10-42-23	Mileage Reimbursement	.00	200.00	200.00	.00
10-42-24	Office Supplies & Postage	1,201.97	2,500.00	2,000.00	-500.00
10-42-25	Witness Fees	407.00	1,500.00	1,500.00	.00
10-42-26	Technical Manuals & Code Books	465.17	500.00	500.00	.00
10-42-27	Credit Card Fees	3,288.87	3,000.00	3,000.00	.00
10-42-28	Uniforms	.00	.00	.00	.00
10-42-30	Alpine Fine Reimbursement	42,017.00	57,000.00	57,000.00	.00
10-42-31	Victim Restitution Fund	57,270.70	50,000.00	50,000.00	.00
10-42-33	Continuing Education	834.39	1,000.00	1,000.00	.00
10-42-34	Public Defender	13,573.86	20,000.00	20,000.00	.00
10-42-35	Court Interpreter	625.00	500.00	500.00	.00
10-42-36	Court Bailiff/Security	4,907.03	5,976.00	5,976.00	.00
10-42-74	Capital Outlay-Equipment	.00	.00	.00	.00
Total COURT:		214,196.38	238,975.60	237,230.00	-1,745.60

**ADMINISTRATIVE**

10-43-11	Salaries/Wages	82,704.76	76,279.62	83,849.00	7,569.38
10-43-12	Overtime	.00	.00	.00	.00
10-43-13	Employee Benefits	32,733.31	30,380.97	40,297.00	9,916.03
10-43-14	Merit Pay Increase & Benefits	.00	.00	.00	.00
10-43-15	Part-Time Employee	.00	.00	4,000.00	4,000.00
10-43-20	Personnel Advertising	90.00	.00	.00	.00
10-43-21	Professional Org. Memberships	1,270.00	1,000.00	1,300.00	300.00
10-43-22	Public Notices	.00	.00	.00	.00
10-43-23	Mileage Reimbursement	6.90	500.00	500.00	.00
10-43-24	Office Supplies	15,841.55	14,000.00	14,000.00	.00
10-43-25	Equip.-Supplies & Maintenance	5,119.39	4,000.00	4,000.00	.00
10-43-26	Personnel Recruitment	960.10	500.00	500.00	.00
10-43-27	Newsletter Printing	4,578.44	5,000.00	5,000.00	.00
10-43-28	Telephone	8,208.73	11,368.42	9,882.00	-1,486.42
10-43-29	Website	15,666.01	13,000.00	13,000.00	.00
10-43-30	Car Allowance	2,241.69	4,800.00	4,800.00	.00
10-43-31	Professional & Technical Ser	32,039.68	28,560.00	27,500.00	-1,060.00
10-43-32	Postage	2,087.33	2,000.00	2,000.00	.00
10-43-33	Continuing Education	4,601.94	2,500.00	4,500.00	2,000.00
10-43-34	Building Maintenance	24,502.46	30,603.17	24,131.00	-6,472.17

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
10-43-35	Building Utilities	38,326.03	40,212.83	36,197.00	-4,015.83
10-43-37	Technical Manuals & Code Books	559.57	500.00	500.00	.00
10-43-38	Uniforms	290.46	500.00	500.00	.00
10-43-39	Safety Committee	479.70	1,000.00	1,000.00	.00
10-43-40	Mass Notification System	3,744.59	.00	3,745.00	3,745.00
10-43-47	Supplies & Expenses-Mayor	.00	.00	.00	.00
10-43-48	Supplies & Expenses Oper Mgr	.00	.00	.00	.00
10-43-49	Supplies & Expenses City Adm	1,264.53	2,000.00	2,000.00	.00
10-43-51	Insurance & Surety Bonds	74,298.44	74,778.61	54,241.00	-20,537.61
10-43-52	Bond Continuing Disclosure Fee	1,707.86	2,500.00	2,500.00	.00
10-43-60	Overhead Allocation	.00	.00	.00	.00
10-43-61	Miscellaneous Supplies	935.37	500.00	500.00	.00
10-43-62	Miscellaneous Services	.00	.00	.00	.00
10-43-74	Capital Outlay-Equipment	18,041.67	18,000.00	10,000.00	-8,000.00
10-43-75	Capital Outlay-Special Proj	.00	.00	.00	.00
10-43-79	Capital Outlay-Other	.00	.00	.00	.00
Total ADMINISTRATIVE:		372,300.51	364,483.62	350,442.00	-14,041.62
<b>AUDITOR</b>					
10-45-31	Professional & Technical Serv	9,500.00	9,500.00	9,500.00	.00
10-45-32	Overhead Allocation	.00	.00	.00	.00
Total AUDITOR:		9,500.00	9,500.00	9,500.00	.00
<b>FINANCE DEPT</b>					
10-46-11	Salaries/Wages	85,402.02	95,272.12	98,133.00	2,860.88
10-46-12	Overtime	521.29	.00	.00	.00
10-46-13	Employee Benefits	43,399.07	46,122.29	48,134.00	2,011.71
10-46-21	Professional Org. Memberships	795.00	1,400.00	1,400.00	.00
10-46-23	Mileage Reimbursement	431.19	850.00	850.00	.00
10-46-24	Office Supplies & Postage	.00	1,000.00	5,000.00	4,000.00
10-46-25	Overhead Allocation	.00	.00	.00	.00
10-46-26	Technical Manuals & Code Books	.00	200.00	150.00	-50.00
10-46-28	Phone Reimbursement	900.00	1,680.00	1,080.00	-600.00
10-46-29	Uniforms	236.14	300.00	300.00	.00
10-46-33	Continuing Education	1,086.98	2,200.00	2,400.00	200.00
10-46-74	Capital Outlay-Equipment	.00	.00	.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
Total FINANCE DEPT:		132,771.69	149,024.41	157,447.00	8,422.59
<b>RECORDER</b>					
10-47-11	Salaries/Wages	62,099.98	67,418.90	68,096.00	677.10
10-47-12	Overtime	5,766.95	4,000.00	4,000.00	.00
10-47-13	Employee Benefits	22,447.25	25,661.74	26,900.00	1,238.26
10-47-14	Part-time Transcriptionist	2,921.00	1,500.00	6,000.00	4,500.00
10-47-21	Professional Org. Memberships	914.00	400.00	500.00	100.00
10-47-22	Election	3,615.10	10,000.00	5,000.00	-5,000.00
10-47-23	Mileage Reimbursement	592.83	1,000.00	1,000.00	.00
10-47-24	Office Supplies & Postage	30.28	.00	.00	.00
10-47-28	Software Licenses and Maint.	2,150.00	5,000.00	18,000.00	13,000.00
10-47-29	Phone	900.00	1,080.00	1,080.00	.00
10-47-30	Uniforms	148.82	150.00	150.00	.00
10-47-31	Codification	799.46	1,500.00	1,000.00	-500.00
10-47-33	Continuing Education	1,676.61	2,000.00	2,000.00	.00
10-47-74	Capital Outlay-Equipment	.00	.00	.00	.00
Total RECORDER:		104,062.28	119,710.64	133,726.00	14,015.36
<b>TREASURER</b>					
10-48-11	Salaries/Wages	11,688.58	24,744.72	25,837.00	1,092.28
10-48-12	Overtime	.00	400.00	400.00	.00
10-48-13	Employee Benefits	5,648.10	15,600.21	17,569.00	1,968.79
10-48-21	Professional Org. Memberships	130.00	300.00	300.00	.00
10-48-23	Mileage Reimbursement	13.80	150.00	150.00	.00
10-48-24	Office Supplies & Postage	306.67	1,100.00	200.00	-900.00
10-48-25	Treasurer Bond	1,035.00	1,200.00	1,200.00	.00
10-48-26	Overhead Allocation	.00	.00	.00	.00
10-48-28	Telephone	.00	.00	600.00	600.00
10-48-30	Uniforms	98.66	150.00	150.00	.00
10-48-31	Legal Services	.00	200.00	.00	-200.00
10-48-33	Continuing Education	1,331.39	2,200.00	2,200.00	.00
10-48-74	Capital Outlay-Equipment	.00	.00	.00	.00
Total TREASURER:		20,252.20	46,044.93	48,606.00	2,561.07

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>ATTORNEY</b>					
10-49-31	Professional & Technical Ser	38,612.00	40,000.00	40,000.00	.00
10-49-32	Legal Settlements	200,000.00	.00	200,000.00	200,000.00
Total ATTORNEY:		238,612.00	40,000.00	240,000.00	200,000.00
<b>LIBRARY</b>					
10-50-11	Salaries/Wages	108,388.35	119,377.29	54,588.00	-64,789.29
10-50-12	Overtime	.00	.00	.00	.00
10-50-13	Employee Benefits	37,828.72	46,022.97	38,918.00	-7,104.97
10-50-14	Salaries/Wages Part-Time	60,718.90	54,542.02	90,054.00	35,511.98
10-50-21	Equipment	2,294.88	3,500.00	5,000.00	1,500.00
10-50-22	Friends of Library Expenses	.00	.00	.00	.00
10-50-23	Books & Materials	20,379.90	32,000.00	30,000.00	-2,000.00
10-50-24	Library Card Refunds	.00	.00	.00	.00
10-50-25	Travel & Other Misc.	2,181.72	3,000.00	3,000.00	.00
10-50-26	Insurance & Bonds	.00	.00	.00	.00
10-50-27	Postage	1,714.48	2,000.00	2,000.00	.00
10-50-28	Information Technology	11,604.97	15,000.00	20,000.00	5,000.00
10-50-29	Printing	92.28	600.00	600.00	.00
10-50-30	Special Programs	3,043.24	5,500.00	7,500.00	2,000.00
10-50-35	Supplies	3,969.49	3,000.00	6,000.00	3,000.00
10-50-50	Library Grant Expenditures	5,179.39	5,000.00	.00	-5,000.00
10-50-61	Cross Charge Telephone	2,131.56	2,131.58	2,118.00	-13.58
10-50-62	Cross Charge Prof. & Tech.	1,815.00	1,440.00	1,500.00	60.00
10-50-63	Cross Charge Bldg. Maint.	4,396.80	4,396.83	5,869.00	1,472.17
10-50-64	Cross Charge Bldg. Utilities	9,781.20	9,781.17	8,803.00	-978.17
10-50-65	Cross Charge Rent	37,566.60	37,566.60	37,566.00	-.60
10-50-66	Cross Charge Insurance	1,414.80	1,414.91	1,126.00	-288.91
10-50-70	Capital Outlay/ OneTime Exp	.00	.00	.00	.00
10-50-71	Transfer to Lib. Reserve Fund	.00	.00	.00	.00
Total LIBRARY:		314,502.28	346,273.37	314,642.00	-31,631.37
<b>APPEAL AUTHORITY</b>					
10-51-31	Professional & Tech. Services	1,585.16	1,000.00	1,000.00	.00
Total APPEAL AUTHORITY:		1,585.16	1,000.00	1,000.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>PLANNING &amp; ZONING</b>					
10-52-11	Salaries/Wages	24,130.31	21,308.10	24,515.00	3,206.90
10-52-12	Overtime	68.66	500.00	500.00	.00
10-52-13	Employee Benefits	10,149.48	12,224.64	14,696.00	2,471.36
10-52-14	Other Benefits	.00	.00	.00	.00
10-52-15	Planning Commission Salaries	3,291.50	7,304.00	7,304.00	.00
10-52-21	Professional Org. Memberships	.00	500.00	500.00	.00
10-52-22	Public Notices	3,484.88	3,000.00	3,000.00	.00
10-52-23	Mileage Reimbursement	.00	100.00	200.00	100.00
10-52-24	Office Supplies & Postage	.00	.00	.00	.00
10-52-25	Special Projects	9,626.52	10,000.00	10,000.00	.00
10-52-26	Fuel For Vehicles	.00	.00	.00	.00
10-52-27	Postage	456.70	600.00	600.00	.00
10-52-28	Software Licenses	1,002.00	1,000.00	1,000.00	.00
10-52-29	Car Allowance	5,442.40	4,800.00	.00	-4,800.00
10-52-30	Uniforms	183.28	300.00	300.00	.00
10-52-31	Secretary-Wages	.00	.00	.00	.00
10-52-32	Planner	.00	.00	20,000.00	20,000.00
10-52-33	Continuing Education	149.00	2,500.00	2,500.00	.00
10-52-34	Engineer	6,982.81	11,000.00	.00	-11,000.00
10-52-35	Phone Reimbursement	.00	1,200.00	.00	-1,200.00
10-52-74	Capital Outlay-Equipment	1,500.00	1,500.00	1,500.00	.00
Total PLANNING & ZONING:		66,467.54	77,836.74	86,615.00	8,778.26
<b>POLICE DEPARTMENT</b>					
10-54-31	Lone Peak Public Safety Dist.	1,860,812.04	1,860,812.00	1,925,948.00	65,136.00
10-54-54	Contributions	.00	.00	.00	.00
Total POLICE DEPARTMENT:		1,860,812.04	1,860,812.00	1,925,948.00	65,136.00
<b>EMERGENCY SERVICES</b>					
10-57-11	Administration Expense	238,916.50	238,868.00	138,214.00	-100,654.00
10-57-31	Lone Peak Public Safety Dist	1,059,333.00	1,059,333.00	1,104,418.00	45,085.00
Total EMERGENCY SERVICES:		1,298,249.50	1,298,201.00	1,242,632.00	-55,569.00
<b>BUILDING INSPECTION</b>					
10-58-11	Salaries/Wages	100,033.84	108,448.50	102,620.00	-5,828.50

Account Number	Account Title	2015-16	2015-16	2016-17	FY 2017 Budget
		Current year Actual	Current year Budget	Future year Budget	minus FY 2016 Budget
10-58-12	Overtime	6,837.03	3,200.00	4,500.00	1,300.00
10-58-13	Employee Benefits	51,737.50	57,582.38	54,532.00	-3,050.38
10-58-21	Professional Org. Memberships	138.00	400.00	400.00	.00
10-58-23	Mileage Reimbursement	125.35	200.00	200.00	.00
10-58-24	Office Supplies & Postage	.00	.00	.00	.00
10-58-25	Fuel Expenditure Vehicles	1,211.86	3,200.00	3,200.00	.00
10-58-26	Technical Manuals & Code Books	.00	700.00	700.00	.00
10-58-27	Vehicle Maintenance	729.80	.00	.00	.00
10-58-28	Software	.00	1,300.00	1,300.00	.00
10-58-29	Cell Phone	755.13	550.00	600.00	50.00
10-58-31	Professional & Tech. Services	24,712.60	25,000.00	25,000.00	.00
10-58-33	Continuing Education	2,951.49	1,700.00	2,500.00	800.00
10-58-38	Uniforms	392.04	350.00	350.00	.00
10-58-74	Capital Outlay-Equipment	266.50	400.00	400.00	.00
Total BUILDING INSPECTION:		189,891.14	203,030.88	196,302.00	-6,728.88
<b>STREETS AND ROADS</b>					
10-60-11	Salaries/Wages	169,308.45	178,714.40	189,555.00	10,840.60
10-60-12	Overtime	544.22	3,000.00	3,000.00	.00
10-60-13	Employee Benefits	89,637.07	98,038.02	103,931.00	5,892.98
10-60-14	Salaries/Wages Part-Time	75.00	12,500.00	12,500.00	.00
10-60-15	Overtime Snow Removal	8,204.39	6,000.00	7,500.00	1,500.00
10-60-16	Radio Maintenance	.00	.00	.00	.00
10-60-17	Mobile Telephones	1,614.75	1,850.00	2,400.00	550.00
10-60-27	Street Light Power	59,833.84	70,500.00	70,500.00	.00
10-60-28	Street Light Repair	10,631.96	15,000.00	15,000.00	.00
10-60-30	Bldg Maintenance & Utilities	2,427.70	2,500.00	2,500.00	.00
10-60-31	Rep.Potholes, Crack Seal, Etc.	42,421.36	50,000.00	100,000.00	50,000.00
10-60-33	Continuing Education	2,597.39	3,000.00	3,000.00	.00
10-60-34	Prof and Tech Services	37,658.50	129,000.00	79,000.00	-50,000.00
10-60-35	Professional Org. Memberships	2,250.00	500.00	500.00	.00
10-60-36	Office Supplies	631.59	500.00	500.00	.00
10-60-37	Sidewalk Repair & Maint	18,304.87	45,000.00	45,000.00	.00
10-60-38	Uniforms & Safety Wear	1,089.76	2,000.00	2,000.00	.00
10-60-39	Street Striping	3,905.64	10,000.00	10,000.00	.00
10-60-40	School Crossing Maintenance	722.50	1,500.00	1,500.00	.00
10-60-41	Pedestrian Crossings	803.30	1,500.00	1,500.00	.00
10-60-42	Technical Manuals & Code Books	.00	.00	.00	.00

Account Number	Account Title	2015-16	2015-16	2016-17	FY 2017 Budget
		Current year Actual	Current year Budget	Future year Budget	minus FY 2016 Budget
10-60-47	Public Works Shop Tools & Sup	1,418.95	2,000.00	2,000.00	.00
10-60-48	Streets, Traffic, & Warn Signs	8,049.35	7,500.00	12,000.00	4,500.00
10-60-49	Snow Removal	19.48	.00	.00	.00
10-60-50	Equipment Repair & Maintenance	.00	.00	.00	.00
10-60-51	Fuel Expense Vehicles	5,691.11	12,500.00	11,500.00	-1,000.00
10-60-52	Snow Removal:Salt	50,120.07	45,000.00	50,000.00	5,000.00
10-60-53	Snow Removal:Equipment Maint	7,308.16	13,500.00	13,500.00	.00
10-60-54	Snow Removal:Fuel & Oil	3,418.24	6,000.00	5,500.00	-500.00
10-60-56	Maintenance & Repair: Trucks	10,231.92	15,000.00	20,000.00	5,000.00
10-60-57	Maintenance & Repair:Equipment	16,825.99	38,000.00	25,000.00	-13,000.00
10-60-58	Snow Removal Equipment	2,080.38	30,000.00	30,000.00	.00
10-60-59	Capital Equipment Purchases	60,155.34	56,516.00	.00	-56,516.00
10-60-60	Snow Removal Equipment	.00	.00	.00	.00
10-60-73	Capital Outlay-Improvements	.00	.00	.00	.00
10-60-74	Capital Outlay-Equipment	.00	.00	.00	.00
10-60-75	Capital Outlay-Special Proj	.00	.00	90,000.00	90,000.00
Total STREETS AND ROADS:		617,981.28	857,118.42	909,386.00	52,267.58
<b>ENGINEER</b>					
10-66-11	Salaries/Wages	10,530.95	.00	28,811.00	28,811.00
10-66-13	Employee Benefits	1,737.84	.00	17,638.00	17,638.00
10-66-14	Other Benefits	.00	.00	.00	.00
10-66-29	Highland City PE Tracking Cost	216,334.49	192,000.00	200,000.00	8,000.00
10-66-30	Car Allowance	.00	.00	.00	.00
10-66-31	Professiona & Tech Services	8,312.19	25,000.00	25,000.00	.00
10-66-32	GIS Survey	.00	.00	.00	.00
10-66-33	Equipment-Supplies & Maint	.00	.00	.00	.00
10-66-34	Fuel and Oil	.00	.00	.00	.00
10-66-35	Continuing Education	.00	.00	.00	.00
10-66-36	Office Supplies	.00	.00	.00	.00
10-66-37	Telephones	.00	.00	.00	.00
10-66-38	Uniforms	.00	.00	.00	.00
10-66-39	Books, Memberships, & Subscrip	.00	.00	.00	.00
10-66-40	Overhead Allocation	.00	.00	.00	.00
10-66-42	Technical Manuals & Code Books	.00	.00	.00	.00
10-66-74	Capital Outlay-Equipment	1,500.00	1,500.00	1,500.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
Total ENGINEER:		238,415.47	218,500.00	272,949.00	54,449.00
<b>PARKS &amp; RECREATION</b>					
10-70-11	Salaries/Wages	57,924.98	60,469.22	72,662.00	12,192.78
10-70-12	Overtime	2,218.80	.00	.00	.00
10-70-13	Employee Benefits	35,075.18	39,404.49	44,548.00	5,143.51
10-70-14	Seasonal Employees	26,842.15	70,000.00	55,000.00	-15,000.00
10-70-15	Radio Maintenance & Tower Rent	.00	.00	.00	.00
10-70-16	Mobile Telephones	2,290.12	2,500.00	3,000.00	500.00
10-70-17	Public Works Bldg Utilities	1,751.17	2,500.00	2,500.00	.00
10-70-21	Org. and Training Memberships	150.00	400.00	400.00	.00
10-70-22	Water Park Maintenance	.00	.00	3,500.00	3,500.00
10-70-24	Playground Maintenance & Rep.	1,864.57	4,000.00	4,000.00	.00
10-70-25	Equipment-Supplies & Maint.	2,612.89	4,000.00	4,000.00	.00
10-70-26	Water Park Chemicals	6,642.91	7,500.00	4,000.00	-3,500.00
10-70-27	Power for Parks, Clocks, & Tim	3,889.73	4,000.00	4,000.00	.00
10-70-28	Recreation	-202.00	.00	.00	.00
10-70-29	Sprinkler Parts & Replacement	4,950.99	9,000.00	9,000.00	.00
10-70-30	Vehicle Maintenance & Repair	8,634.38	10,000.00	10,000.00	.00
10-70-31	Park Maintenance Contract	29.00	.00	.00	.00
10-70-32	Water Park Utilities	5,060.09	6,500.00	7,500.00	1,000.00
10-70-33	Lawn Equipment Maintenance	6,176.28	7,500.00	7,500.00	.00
10-70-34	Fuel and Oil	3,075.63	12,000.00	12,000.00	.00
10-70-35	Continuing Education	1,041.44	2,000.00	2,000.00	.00
10-70-36	Office Supplies	.00	.00	.00	.00
10-70-37	Uniforms & Safety Wear	960.86	2,000.00	2,000.00	.00
10-70-38	Trail Maintenance	28,515.30	80,000.00	20,000.00	-60,000.00
10-70-39	Fertilizer & Weed Killer	16,378.63	25,000.00	25,000.00	.00
10-70-40	Public Works Shop Tools & Supp	1,540.85	2,000.00	2,000.00	.00
10-70-41	Arbor Day Tree Purchases	22,407.00	30,000.00	30,000.00	.00
10-70-42	Tree Pruning Project	16,324.07	.00	15,000.00	15,000.00
10-70-43	Tree Tools & Vehicle	339.65	.00	.00	.00
10-70-44	Highland Glen Park Improvement	.00	30,000.00	30,000.00	.00
10-70-45	UT Cnty Murdock Trail Maint	4,119.02	8,500.00	8,500.00	.00
10-70-46	Forestry Grant	.00	.00	.00	.00
10-70-47	Charging for PI	.00	57,100.00	57,100.00	.00
10-70-48	Restroom Maint. & Port-O-Potty	10,241.27	15,000.00	15,000.00	.00
10-70-49	Parks Equipment Move	3,800.20	3,800.00	.00	-3,800.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
10-70-69	Equipment Lease & Maintenance	3,000.00	3,500.00	3,500.00	.00
10-70-71	Capital Outlay-Land	.00	.00	.00	.00
10-70-72	Capital Outlay-Buildings	.00	.00	.00	.00
10-70-73	Capital Outlay	.00	.00	.00	.00
10-70-74	Equipment Replacement Fund	.00	6,500.00	6,500.00	.00
10-70-75	Capital Equipment Purchases	.00	.00	.00	.00
Total PARKS & RECREATION:		277,655.16	505,173.71	460,210.00	-44,963.71
<b>CEMETERY</b>					
10-71-11	Salaries/Wages	10,261.94	10,925.92	18,644.00	7,718.08
10-71-12	Overtime	2,550.20	2,000.00	2,000.00	.00
10-71-13	Employee Benefits	6,263.59	6,880.66	10,825.00	3,944.34
10-71-14	Seasonal Employees	5,068.67	14,000.00	14,000.00	.00
10-71-15	Radio Maintenance & Tower Rent	.00	.00	.00	.00
10-71-16	Mobile Telephones	.00	.00	.00	.00
10-71-17	Public Works Bldg Utilities	1,753.33	2,000.00	2,000.00	.00
10-71-18	Public Works Shop Tools & Supp	419.85	2,000.00	2,000.00	.00
10-71-19	Flowers, Mulch, & Tree Replace	1,810.00	2,000.00	2,000.00	.00
10-71-20	Sprinkler Repair & Maintenance	1,371.51	3,500.00	3,500.00	.00
10-71-21	Fertilizer & Weed Killer	7,535.92	12,500.00	12,500.00	.00
10-71-24	Operation & Maintenance	1,037.91	6,500.00	6,500.00	.00
10-71-25	Fuel and Oil	1,049.88	3,000.00	3,000.00	.00
10-71-26	Equip Repairs & Maint	2,284.80	4,000.00	4,000.00	.00
10-71-27	Equip Supplies	253.03	1,000.00	1,000.00	.00
10-71-28	Equipment Lease & Maintenance	3,157.15	3,500.00	3,500.00	.00
10-71-31	Engineering	.00	.00	.00	.00
10-71-69	Capital Equipment Purchases	.00	.00	.00	.00
10-71-73	Land Purchase	.00	.00	.00	.00
10-71-74	Capital Outlay	.00	.00	.00	.00
10-71-75	Cemetery Project Reserve Fund	.00	10,000.00	.00	-10,000.00
10-71-76	Bad Debt Expense	-105.85	.00	.00	.00
Total CEMETERY:		44,711.93	83,806.58	85,469.00	1,662.42
<b>COMMUNITY EVENTS</b>					
10-72-11	Salaries/Wages	16,979.66	15,160.79	24,548.00	9,387.21
10-72-12	Overtime	4,385.28	800.00	.00	-800.00
10-72-13	Employee Benefits	9,523.16	6,862.50	9,289.00	2,426.50

Account Number	Account Title	2015-16	2015-16	2016-17	FY 2017 Budget
		Current year Actual	Current year Budget	Future year Budget	minus FY 2016 Budget
10-72-23	Mileage Reimbursement	209.91	250.00	250.00	.00
10-72-24	Office Supplies & Postage	26.95	100.00	100.00	.00
10-72-28	Mobile Phone	450.00	600.00	600.00	.00
10-72-30	Uniforms	49.59	100.00	100.00	.00
10-72-33	Continuing Education	1,208.48	1,000.00	250.00	-750.00
10-72-35	Community Center Utilities	3,731.42	4,500.00	4,500.00	.00
10-72-36	Community Center Bldg Maint.	5,849.88	25,000.00	24,500.00	-500.00
10-72-53	Miss North Utah County Pagent	.00	.00	.00	.00
10-72-54	Community Enrichment Grant	.00	.00	.00	.00
10-72-55	Highland Fling Expense	43,123.52	43,000.00	43,000.00	.00
10-72-56	Distinguished YW of Highland	.00	.00	.00	.00
10-72-57	Rodeo	661.60	1,000.00	1,000.00	.00
10-72-59	Cultural Arts	3,421.00	3,000.00	3,000.00	.00
10-72-60	City Beautification	.00	500.00	500.00	.00
10-72-61	Tree Committee	3,500.00	3,500.00	3,500.00	.00
10-72-62	Highland Marketing Campaign	.00	.00	.00	.00
10-72-63	Community Enrichment	2,878.21	2,000.00	2,000.00	.00
10-72-64	Farmers Market	.00	.00	.00	.00
Total COMMUNITY EVENTS:		95,998.66	107,373.29	117,137.00	9,763.71
<b>GARBAGE</b>					
10-73-11	Salaries/Wages	22,029.63	25,487.70	22,334.00	-3,153.70
10-73-12	Overtime	47.17	.00	.00	.00
10-73-13	Employee Benefits	10,322.92	12,257.31	11,524.00	-733.31
10-73-14	Spring Clean-up Overtime	.00	.00	.00	.00
10-73-24	Office Supplies & Postage	11.00	.00	.00	.00
10-73-25	Equipment-Repairs & Maint	.00	.00	.00	.00
10-73-26	Utility Billing	5,381.27	6,500.00	6,500.00	.00
10-73-31	Dump Passes	.00	.00	.00	.00
10-73-49	North Pointe Tipping Fees	.00	.00	.00	.00
10-73-50	Garbage Contract Republic	489,974.73	612,006.07	648,493.00	36,486.93
10-73-51	Bad Debt Expense	.00	.00	.00	.00
10-73-80	Indirect Overhead	.00	.00	.00	.00
Total GARBAGE:		527,766.72	656,251.08	688,851.00	32,599.92
<b>TRANSFERS</b>					
10-90-90	Transfer to Capital Imp Fund	.00	630,000.00	420,000.00	-210,000.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
10-90-91	Transfer to Debt Service Fund	231,411.65	299,300.00	614,579.00	315,279.00
10-90-92	Transfer From Utility Fund	.00	.00	.00	.00
10-90-95	Appropriated Increase Fund Bal	.00	.00	.00	.00
10-90-96	Transfer to Open Space Fund	50,000.00	159,000.00	130,000.00	-29,000.00
10-90-97	Transfer to Enterprise Fund	73,000.00	73,000.00	.00	-73,000.00
	Total TRANSFERS:	354,411.65	1,161,300.00	1,164,579.00	3,279.00
	GENERAL FUND Revenue Total:	7,736,568.67	8,415,145.31	8,708,060.00	292,914.69
	GENERAL FUND Expenditure Total:	7,035,655.58	8,404,860.76	8,705,433.00	300,572.24
	Net Total GENERAL FUND:	700,913.09	10,284.55	2,627.00	-7,657.55

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>Highland Open Space SSD</b>					
<b>REVENUE</b>					
20-30-90	Transfer from Cap Project Fund	18,853.68	18,853.68	.00	-18,853.68
20-30-91	Transfer from General Fund	50,000.00	159,000.00	130,000.00	-29,000.00
	Total REVENUE:	68,853.68	177,853.68	130,000.00	-47,853.68
<b>Fees</b>					
20-32-01	Open Space Fee	254,096.71	273,240.00	277,004.00	3,764.00
	Total Fees:	254,096.71	273,240.00	277,004.00	3,764.00
<b>Source: 34</b>					
20-34-10	Sale of Property	62,360.69	27,000.00	.00	-27,000.00
	Total Source: 34:	62,360.69	27,000.00	.00	-27,000.00
<b>OTHER REVENUE</b>					
20-36-10	Interest Earnings	268.42	100.00	100.00	.00
	Total OTHER REVENUE:	268.42	100.00	100.00	.00
<b>Source: 39</b>					
20-39-90	PY Carryover Budgeted	.00	.00	.00	.00
	Total Source: 39:	.00	.00	.00	.00
<b>EXPENDITURE-OPEN SPACE</b>					
20-43-11	Salaries/Wages	81,130.52	81,805.96	85,921.00	4,115.04
20-43-12	Overtime	3,419.84	2,500.00	2,500.00	.00
20-43-13	Employee Benefits	40,929.20	44,058.15	47,150.00	3,091.85
20-43-14	Seasonal Employees	54,421.43	90,000.00	90,000.00	.00
20-43-15	Radio Maintenance & Tower Rent	.00	.00	.00	.00
20-43-16	Mobile Telephones	.00	.00	.00	.00
20-43-17	Public Works Bldg Utilities	2,168.14	2,500.00	2,500.00	.00
20-43-18	PW Shop Tools & Supplies	.00	2,000.00	2,000.00	.00
20-43-19	Flowers, Mulch, & Tree Replace	.00	3,500.00	3,500.00	.00
20-43-20	Beacon Hills Blvd os Maint	.00	.00	.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
20-43-21	Fertilizer & Weed Killer	22,170.31	60,000.00	60,000.00	.00
20-43-22	Trail Maintenance	.00	20,000.00	20,000.00	.00
20-43-23	Power to Clocks & Lights	4,596.95	6,000.00	6,000.00	.00
20-43-24	Uniforms & Safety Wear	471.30	2,000.00	2,000.00	.00
20-43-25	Office Supplies	.00	.00	.00	.00
20-43-26	Playground Maintenance & Rep.	24,050.97	40,000.00	15,000.00	-25,000.00
20-43-36	Utility Billing	5,381.26	2,000.00	5,000.00	3,000.00
20-43-61	Fuel & Oil	8,975.04	18,000.00	18,000.00	.00
20-43-62	Property Maintenance	.00	.00	.00	.00
20-43-63	Repair and Maintenance	10,209.45	15,000.00	15,000.00	.00
20-43-64	Sprinkler Repair	5,138.49	10,000.00	10,000.00	.00
20-43-65	View Point Hillside Trees	.00	.00	.00	.00
20-43-73	Equipment Replacement	.00	10,000.00	10,000.00	.00
20-43-74	Capital Equipment	.00	.00	.00	.00
20-43-80	Indirect Overhead	15,704.76	15,704.75	17,318.00	1,613.25
20-43-81	Insurance Expense	.00	.00	4,128.00	4,128.00
<b>Total EXPENDITURE-OPEN SPACE:</b>		<b>278,767.66</b>	<b>425,068.86</b>	<b>416,017.00</b>	<b>-9,051.86</b>
<b>Transfers</b>					
20-90-90	Transfer to General Fund	.00	.00	.00	.00
<b>Total Transfers:</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>Highland Open Space SSD Revenue Total:</b>		<b>385,579.50</b>	<b>478,193.68</b>	<b>407,104.00</b>	<b>-71,089.68</b>
<b>Highland Open Space SSD Expenditure Total:</b>		<b>278,767.66</b>	<b>425,068.86</b>	<b>416,017.00</b>	<b>-9,051.86</b>
<b>Net Total Highland Open Space SSD:</b>		<b>106,811.84</b>	<b>53,124.82</b>	<b>-8,913.00</b>	<b>-62,037.82</b>

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>Debt Service Fund</b>					
<b>REVENUE</b>					
30-30-90	Transfer from Capital Proj Bld	41,349.04	80,000.00	61,570.00	-18,430.00
30-30-91	Transfer from General Fund	231,411.65	299,300.00	614,579.00	315,279.00
30-30-92	Transfer from Cap Proj Park	121,976.00	529,000.00	195,000.00	-334,000.00
30-30-99	Other Sources-Bond Proceeds	.00	.00	.00	.00
Total REVENUE:		394,736.69	908,300.00	871,149.00	-37,151.00
<b>OTHER REVENUE</b>					
30-33-30	Debt Service Fund Surplus	.00	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00	.00
<b>Expenditures</b>					
30-40-50	2006 Building Bond Principal	192,707.50	192,707.50	280,000.00	87,292.50
30-40-51	2006 Building Bond Interest	95,061.97	95,062.00	5,950.00	-89,112.00
30-40-52	2007 Park Bond Principal	300,000.00	300,000.00	320,000.00	20,000.00
30-40-53	2007 Park Bond Interest	133,746.86	133,750.00	24,525.00	-109,225.00
30-40-54	2015 Bond Principal (2006 Ref)	.00	.00	45,000.00	45,000.00
30-40-55	2015 Bond Interest (2006 Ref)	92,007.22	92,010.00	91,552.00	-458.00
30-40-56	2016 Bond Principal (2007 Ref)	.00	.00	.00	.00
30-40-57	2016 Bond Interest (2007 Ref)	16,446.68	16,450.00	104,122.00	87,672.00
30-40-90	Bond Financing Costs	.00	.00	.00	.00
30-40-99	Other Uses-Refunding of Debt	.00	.00	.00	.00
Total Expenditures:		829,970.23	829,979.50	871,149.00	41,169.50
Debt Service Fund Revenue Total:		394,736.69	908,300.00	871,149.00	-37,151.00
Debt Service Fund Expenditure Total:		829,970.23	829,979.50	871,149.00	41,169.50
Net Total Debt Service Fund:		-435,233.54	78,320.50	.00	-78,320.50

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>CAPITAL IMPROVEMENT FUND-PARKS</b>					
<b>REVENUE</b>					
40-30-90	Transfer from General Fund	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00
<b>FEES AND SERVICES</b>					
40-34-71	Park Impact Fees	518,526.00	437,800.00	500,000.00	62,200.00
40-34-72	Service Fees	.00	.00	.00	.00
40-34-75	Miscellaneous Fees	.00	.00	.00	.00
40-34-76	Sale of Property	.00	.00	.00	.00
Total FEES AND SERVICES:		518,526.00	437,800.00	500,000.00	62,200.00
<b>OTHER REVENUE</b>					
40-36-10	Interest Income	6,676.61	3,000.00	3,000.00	.00
40-36-15	Grants	.00	.00	9,500.00	9,500.00
40-36-19	Park Donations Beacon Hills	.00	.00	.00	.00
40-36-20	Park Donations Highland Glen	145.00	.00	.00	.00
40-36-21	Bond Proceeds	.00	.00	.00	.00
Total OTHER REVENUE:		6,821.61	3,000.00	12,500.00	9,500.00
<b>REVENUE-OTHER</b>					
40-39-90	PY Carryover Budgeted	.00	150,000.00	.00	-150,000.00
Total REVENUE-OTHER:		.00	150,000.00	.00	-150,000.00
<b>EXPENDITURES-PARK CAPITAL</b>					
40-40-29	Reserve for Beacon Hills	.00	.00	.00	.00
40-40-31	Professional & Tech. Services	.00	.00	.00	.00
40-40-50	2007 Sales & Franchise Bond Pm	.00	.00	.00	.00
40-40-68	Town Center Park/Fence	.00	.00	35,000.00	35,000.00
40-40-69	Canterbury Park	.00	.00	.00	.00
40-40-70	Hillside Land Purchase	.00	.00	.00	.00
40-40-71	Major Park Constr/Repair	6,671.01	35,000.00	.00	-35,000.00
40-40-72	4800 W Soccer Fields/Park Road	.00	.00	.00	.00
40-40-73	Spring Creek Park Construction	.00	.00	.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
40-40-74	Asset and Land Purchase	.00	.00	.00	.00
40-40-75	Park Equipment	.00	.00	.00	.00
40-40-76	Trails	4,438.79	.00	.00	.00
40-40-77	Highland Hills Open Space	.00	.00	.00	.00
40-40-79	Cemetery Capital Project	.00	.00	.00	.00
40-40-80	Highland Glen Park Imp	.00	.00	.00	.00
40-40-81	Highland Wter Bldg & El Park	.00	.00	.00	.00
40-40-82	Beacon Hills Park	.00	.00	.00	.00
40-40-83	Beacon Hills Trail	.00	.00	.00	.00
40-40-84	View Point Hillside Replanting	.00	.00	.00	.00
40-40-85	Interest Expense Bonds	.00	.00	.00	.00
40-40-86	Bond Trust Fees	3,136.65	2,500.00	3,000.00	500.00
40-40-90	Transfer to Capital Imp. Fund	.00	.00	.00	.00
Total EXPENDITURES-PARK CAPITAL:		14,246.45	37,500.00	38,000.00	500.00
<b>TRANSFERS</b>					
40-90-00	Transfer to General Fund	190,784.00	.00	253,647.00	253,647.00
40-90-10	Transfer to Debt Service Fund	121,976.00	529,000.00	195,000.00	-334,000.00
40-90-20	Transfer to Utility Fund	.00	.00	.00	.00
40-90-91	Transfer to Open Space Fund	18,853.68	18,853.68	.00	-18,853.68
Total TRANSFERS:		331,613.68	547,853.68	448,647.00	-99,206.68
CAPITAL IMPROVEMENT FUND-PARKS Revenue Total:		525,347.61	590,800.00	512,500.00	-78,300.00
CAPITAL IMPROVEMENT FUND-PARKS Expenditure Total:		345,860.13	585,353.68	486,647.00	-98,706.68
Net Total CAPITAL IMPROVEMENT FUND-PARKS:		179,487.48	5,446.32	25,853.00	20,406.68

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>CAP IMP FUND ROAD PROJECTS</b>					
<b>REVENUE</b>					
41-30-90	Transfer from General Fund	.00	560,000.00	420,000.00	-140,000.00
41-30-91	Transfer from Storm Water Fund	.00	.00	.00	.00
41-30-92	Transfer from Culinary Water	.00	.00	.00	.00
Total REVENUE:		.00	560,000.00	420,000.00	-140,000.00
<b>INTERGOVERNMENTAL REVENUE</b>					
41-33-56	Class "C" Road Fund Allotment	.00	.00	.00	.00
41-33-58	Sidewalk Grant	.00	.00	.00	.00
41-33-59	Knight Ave Reimbursement	.00	.00	.00	.00
41-33-60	MAG Grant Corrdor Preservation	.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUE:		.00	.00	.00	.00
<b>FEES AND SERVICES</b>					
41-34-72	Road Impact Fees	351,501.12	124,440.00	241,655.00	117,215.00
41-34-74	Miscellaneous Revenue from Dev	.00	.00	.00	.00
41-34-76	Rental Income	.00	.00	.00	.00
Total FEES AND SERVICES:		351,501.12	124,440.00	241,655.00	117,215.00
<b>OTHER REVENUE</b>					
41-36-10	Interest Income	313.40	-500.00	.00	500.00
41-36-12	Curb & Gutter Install	.00	.00	.00	.00
Total OTHER REVENUE:		313.40	-500.00	.00	500.00
<b>REVENUE-OTHER</b>					
41-39-90	PY Carryover Budgeted	.00	.00	.00	.00
Total REVENUE-OTHER:		.00	.00	.00	.00
<b>EXPENDITURES-ROAD CAPITAL</b>					
41-40-31	Engineering 6000 West Project	.00	.00	.00	.00
41-40-32	Engineering	.00	.00	.00	.00
41-40-60	Murdock Canal	.00	.00	.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
41-40-61	East/West Corridor	.00	.00	.00	.00
41-40-62	Highland Blvd Repairs & Over	.00	.00	.00	.00
41-40-63	Corridor Preservation Land Pur	.00	.00	.00	.00
41-40-64	Murdock Connector	420.86	.00	.00	.00
41-40-65	Loss/Sale 4800 West Homes	.00	.00	.00	.00
41-40-70	Capital Road Projects	.00	.00	.00	.00
41-40-71	Major Road Maintenance	314,137.02	730,492.07	420,000.00	-310,492.07
41-40-72	Retainage on Prior Projects	.00	.00	.00	.00
41-40-73	UDOT/4800 West	.00	.00	.00	.00
41-40-74	Southwest Subdivision Improv	.00	.00	.00	.00
41-40-75	SR74 Road Project	.00	.00	.00	.00
41-40-76	4800 West Traffic Light	.00	.00	.00	.00
41-40-77	10250 N Reconstruction	.00	.00	.00	.00
41-40-78	Town Center Roads	.00	.00	.00	.00
41-40-79	Centerline Survey	.00	.00	.00	.00
41-40-80	5600 West Project	.00	.00	.00	.00
41-40-81	Capital Outlay-Equipment	.00	.00	.00	.00
41-40-82	Knight Avenue Rebuild	.00	.00	.00	.00
Total EXPENDITURES-ROAD CAPITAL:		314,557.88	730,492.07	420,000.00	-310,492.07
CAP IMP FUND ROAD PROJECTS Revenue Total:		351,814.52	683,940.00	661,655.00	-22,285.00
CAP IMP FUND ROAD PROJECTS Expenditure Total:		314,557.88	730,492.07	420,000.00	-310,492.07
Net Total CAP IMP FUND ROAD PROJECTS:		37,256.64	-46,552.07	241,655.00	288,207.07

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>CAP IMP FUND BUILDING</b>					
<b>REVENUE</b>					
42-30-90	Transfer from General Fund	.00	70,000.00	.00	-70,000.00
42-30-91	Transfer from Sewer Fund	.00	.00	.00	.00
42-30-92	Transfer from PI Fund	.00	.00	.00	.00
42-30-93	Transfer from Cap Proj Park	.00	.00	.00	.00
42-30-94	Transfer from Other Funds	.00	150,000.00	300,000.00	150,000.00
Total REVENUE:		.00	220,000.00	300,000.00	80,000.00
<b>OTHER REVENUE</b>					
42-36-10	Interest Income	297.50	.00	.00	.00
42-36-12	PSD Impact Fee	141,528.85	94,860.00	131,000.00	36,140.00
Total OTHER REVENUE:		141,826.35	94,860.00	131,000.00	36,140.00
<b>REVENUE-OTHER</b>					
42-39-40	Miscellaneous Income	.00	.00	.00	.00
42-39-90	PY Carryover Budgeted	.00	.00	.00	.00
Total REVENUE-OTHER:		.00	.00	.00	.00
<b>EXPENDITURES-BUILDING CAPITAL</b>					
42-40-66	Salt Storage Bldg.	.00	70,000.00	.00	-70,000.00
42-40-67	New Parks Maintenance Bldg.	.00	150,000.00	300,000.00	150,000.00
42-40-68	New City Hall	.00	.00	.00	.00
42-40-69	Old City Hall Remodel	.00	.00	.00	.00
42-40-70	Fire Station	.00	.00	.00	.00
42-40-71	Miscellaneous Costs	.00	.00	.00	.00
42-40-72	Police & Court Building	.00	.00	.00	.00
42-40-75	Interest Expense Bonds	.00	.00	.00	.00
42-40-86	Bond Fees	916.00	.00	900.00	900.00
Total EXPENDITURES-BUILDING CAPITAL:		916.00	220,000.00	300,900.00	80,900.00
<b>Transfer To Debt Service</b>					
42-90-00	Transfer To Debt Service	41,349.04	80,000.00	61,570.00	-18,430.00
42-90-01	Transfer to General Fund	40,627.65	.00	68,530.00	68,530.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
	Total Transfer To Debt Service:	81,976.69	80,000.00	130,100.00	50,100.00
	CAP IMP FUND BUILDING Revenue Total:	141,826.35	314,860.00	431,000.00	116,140.00
	CAP IMP FUND BUILDING Expenditure Total:	82,892.69	300,000.00	431,000.00	131,000.00
	Net Total CAP IMP FUND BUILDING:	58,933.66	14,860.00	.00	-14,860.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>NW Annexation Cap Project</b>					
43-1111	Cash in Checking	.00	.00	.00	.00
<b>REVENUE</b>					
43-30-80	Transfer from Capital Project	.00	.00	.00	.00
43-30-90	Transfer from General Fund	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00
<b>OTHER REVENUE</b>					
43-36-10	Interest Income	594.36	400.00	400.00	.00
Total OTHER REVENUE:		594.36	400.00	400.00	.00
<b>REVENUE-OTHER</b>					
43-39-10	NW Impact Fee Water	693.73	.00	.00	.00
43-39-20	NW Impact Fee-Press Irr	.00	.00	.00	.00
43-39-30	NW Impact Fee- Sewer	.00	.00	.00	.00
43-39-40	NW Impact Fees-Road	.00	.00	.00	.00
43-39-50	NW Storm Sewer	.00	.00	.00	.00
43-39-51	Well Water Surcharge	.00	.00	.00	.00
43-39-90	PY Carryover Budgeted	.00	.00	.00	.00
43-39-91	NW PI Ivory	.00	.00	.00	.00
43-39-92	NW Road	.00	.00	.00	.00
43-39-93	NW Road Ivory	.00	.00	.00	.00
Total REVENUE-OTHER:		693.73	.00	.00	.00
<b>Expenditures-NW Capital</b>					
43-40-70	Impact Fee Study	.00	.00	.00	.00
Total Expenditures-NW Capital:		.00	.00	.00	.00
<b>TRANSFERS</b>					
43-90-90	Transfer to Capital Imp Fund	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00
NW Annexation Cap Project Revenue Total:		1,288.09	400.00	400.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
	NW Annexation Cap Project Expenditure Total:	.00	.00	.00	.00
	Net Total NW Annexation Cap Project:	1,288.09	400.00	400.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>Town Center Exaction fee Cap</b>					
<b>REVENUE</b>					
44-30-80	Transfer from Capital Project	.00	.00	.00	.00
44-30-90	Transfer from General Fund	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00
<b>OTHER REVENUE</b>					
44-36-10	Interest Income	2,430.82	.00	1,500.00	1,500.00
44-36-13	Town Center Exaction	55,996.38	.00	50,000.00	50,000.00
Total OTHER REVENUE:		58,427.20	.00	51,500.00	51,500.00
<b>REVENUE-OTHER</b>					
44-39-90	PY Carryover Budgeted	.00	150,000.00	300,000.00	150,000.00
Total REVENUE-OTHER:		.00	150,000.00	300,000.00	150,000.00
<b>Expenditures-Town Center Exact</b>					
44-40-70	Exaction Fee Reimbursed to Dev	.00	.00	.00	.00
Total Expenditures-Town Center Exact:		.00	.00	.00	.00
<b>TRANSFERS</b>					
44-90-90	Transfer to Capital Imp Fund	.00	150,000.00	300,000.00	150,000.00
Total TRANSFERS:		.00	150,000.00	300,000.00	150,000.00
Town Center Exaction fee Cap Revenue Total:		58,427.20	150,000.00	351,500.00	201,500.00
Town Center Exaction fee Cap Expenditure Total:		.00	150,000.00	300,000.00	150,000.00
Net Total Town Center Exaction fee Cap:		58,427.20	.00	51,500.00	51,500.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>SEWER FUND</b>					
<b>REVENUE</b>					
52-30-90	Transfer from General Fund	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00
<b>REVENUE</b>					
52-37-10	Sewer Services	1,707,192.58	1,740,491.87	1,917,658.00	177,166.13
52-37-20	Impact Fees	338,518.87	200,800.00	212,598.00	11,798.00
52-37-30	Penalties	.00	.00	.00	.00
52-37-50	Sewer Finance	2,295.15	3,500.00	3,000.00	-500.00
Total REVENUE:		2,048,006.60	1,944,791.87	2,133,256.00	188,464.13
<b>MISCELLANEOUS REVENUE</b>					
52-38-10	Interest Earnings	17,570.16	5,000.00	8,000.00	3,000.00
52-38-11	Developer Contributions	.00	.00	.00	.00
52-38-80	Miscellaneous	.00	.00	.00	.00
52-38-90	Miscellaneous	.00	.00	.00	.00
52-38-95	PY Carryover	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		17,570.16	5,000.00	8,000.00	3,000.00
<b>Contributions</b>					
52-39-50	Developer Contributions	.00	.00	.00	.00
Total Contributions:		.00	.00	.00	.00
<b>EXPENDITURES-SEWER FUND</b>					
52-40-11	Salaries/Wages	138,938.52	149,149.37	135,501.00	-13,648.37
52-40-12	Overtime	3,750.97	3,000.00	3,000.00	.00
52-40-13	Employee Benefits	65,723.60	72,551.01	67,185.00	-5,366.01
52-40-17	Radio Maintenance & Tower Rent	.00	.00	.00	.00
52-40-18	Mobile Telephones	1,315.37	1,500.00	1,800.00	300.00
52-40-19	PW Building Utilities	1,839.28	2,500.00	2,500.00	.00
52-40-20	Insurance Expense	13,639.53	13,639.53	21,581.00	7,941.47
52-40-21	Professional Org. Memberships	.00	.00	.00	.00
52-40-22	Public Notices	.00	.00	.00	.00

Account Number	Account Title	2015-16	2015-16	2016-17	FY 2017 Budget
		Current year Actual	Current year Budget	Future year Budget	minus FY 2016 Budget
52-40-23	Continuing Education	2,018.38	1,000.00	1,000.00	.00
52-40-24	Office Supplies & Postage	343.97	500.00	2,500.00	2,000.00
52-40-25	Equip-Repair & Maintenance	.00	.00	.00	.00
52-40-26	Depreciation Expense	319,695.48	318,823.68	319,000.00	176.32
52-40-27	Power for Lift Stations	11,404.23	16,000.00	16,000.00	.00
52-40-28	Fuel and Oil	1,931.70	4,000.00	4,000.00	.00
52-40-29	Uniforms & Safety Wear	760.65	2,000.00	2,000.00	.00
52-40-30	Equipment Supplies	.00	2,000.00	2,000.00	.00
52-40-32	Engineering/Prof Services	23,513.84	25,000.00	25,000.00	.00
52-40-33	Lift Stations Maint. & Repairs	2,211.49	10,000.00	10,000.00	.00
52-40-34	PW Shop Tools & Supplies	78.75	2,000.00	2,000.00	.00
52-40-35	Blue Stakes Expense	.00	.00	.00	.00
52-40-36	Utility Billing	13,018.91	10,000.00	15,000.00	5,000.00
52-40-37	Credit card fees	7,574.22	5,000.00	.00	-5,000.00
52-40-40	Inspections	.00	.00	.00	.00
52-40-41	System Repairs	4,820.01	10,000.00	10,000.00	.00
52-40-42	TSSD Collection & Disposal Fee	850,353.10	900,000.00	900,000.00	.00
52-40-43	American Fork Sewer Fees	24,298.50	29,142.00	30,000.00	858.00
52-40-50	Scada Upgrade	.00	500.00	500.00	.00
52-40-59	Capital Equipment Purchases	.00	.00	.00	.00
52-40-70	Capitay Outlay-Lift Station Ph	.00	.00	.00	.00
52-40-71	10400 N Project (Imp Fee)	433,396.66	465,107.00	.00	-465,107.00
52-40-72	Dry Creek Sewer Line/Lift St	.00	.00	.00	.00
52-40-73	Capital Outlay-Improvements	41,698.01	600,000.00	.00	-600,000.00
52-40-74	Capital Outlay-Equipment	.00	24,000.00	.00	-24,000.00
52-40-75	Interest Expense	.00	.00	.00	.00
52-40-76	Bad Debt Expense	52.29	.00	.00	.00
52-40-78	Murdock Canal Piping Utilities	.00	.00	.00	.00
52-40-80	Indirect Overhead	60,026.52	60,026.47	67,986.00	7,959.53
52-40-90	Transfer to Capital Imp Fund	.00	.00	.00	.00
52-40-91	Transfer to Storm Water Fund	.00	.00	.00	.00
52-40-92	Transfer to Pressurized Irr	.00	.00	.00	.00
Total EXPENDITURES-SEWER FUND:		2,022,403.98	2,727,439.06	1,638,553.00	-1,088,886.06
SEWER FUND Revenue Total:		2,065,576.76	1,949,791.87	2,141,256.00	191,464.13
SEWER FUND Expenditure Total:		2,022,403.98	2,727,439.06	1,638,553.00	-1,088,886.06

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
Net Total SEWER FUND:		43,172.78	-777,647.19	502,703.00	1,280,350.19

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>PRESSURIZED IRRIGATION FUND</b>					
<b>REVENUE</b>					
53-30-90	Transfer from General Fund	73,000.00	73,000.00	.00	-73,000.00
53-30-91	Transfer From NW Capital	.00	.00	.00	.00
53-30-92	Transfer from Sewer Fund	.00	.00	.00	.00
Total REVENUE:		73,000.00	73,000.00	.00	-73,000.00
<b>REVENUE</b>					
53-37-05	Transfer from Other Funds	.00	.00	.00	.00
53-37-10	Service Charges	1,172,050.22	1,324,937.94	1,293,733.00	-31,204.94
53-37-11	Special Service Charges	400.00	.00	.00	.00
53-37-20	Impact Fees	312,938.14	63,140.00	251,524.00	188,384.00
53-37-30	Penalties	.00	.00	.00	.00
Total REVENUE:		1,485,388.36	1,388,077.94	1,545,257.00	157,179.06
<b>MISCELLANEOUS REVENUE</b>					
53-38-10	Interest Earnings	875.42	100.00	700.00	600.00
53-38-11	Developer Contributions	.00	.00	.00	.00
53-38-90	Water Share-Grant Revenue	.00	.00	.00	.00
53-38-95	PY Carryover	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		875.42	100.00	700.00	600.00
<b>REVENUE-OTHER</b>					
53-39-50	Developer Contributions	.00	.00	.00	.00
53-39-90	Gravel Contract Revenue	.00	.00	.00	.00
53-39-95	Other Non-Operating Revenue	.00	.00	.00	.00
Total REVENUE-OTHER:		.00	.00	.00	.00
<b>EXPENDITURES-PI FUND</b>					
53-40-11	Salaries/Wages	91,585.39	93,366.90	97,876.00	4,509.10
53-40-12	Overtime	3,423.54	2,500.00	2,500.00	.00
53-40-13	Employee Benefits	46,751.16	53,677.32	55,448.00	1,770.68
53-40-14	Seasonal Employees	.00	6,000.00	6,000.00	.00
53-40-15	Technical Manuals & Code Books	.00	.00	.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
53-40-16	Security System Maintenance	1,099.88	2,500.00	2,500.00	.00
53-40-17	Radio Maintenance & Tower Rent	.00	.00	.00	.00
53-40-18	Mobile Telephones	1,535.02	1,700.00	1,700.00	.00
53-40-19	PW Building Utilities	1,921.44	2,500.00	2,700.00	200.00
53-40-20	Insurance Expense	21,737.09	21,737.09	29,636.00	7,898.91
53-40-21	Professional Org. Memberships	865.00	700.00	750.00	50.00
53-40-22	Uniforms & Safety Wear	658.12	750.00	750.00	.00
53-40-23	Continuing Education	1,135.12	1,000.00	1,200.00	200.00
53-40-24	Office Supplies & Postage	.00	.00	2,200.00	2,200.00
53-40-25	Equip-Repairs & Maintenance	.00	.00	.00	.00
53-40-26	Depreciation Expense	393,619.26	393,765.24	393,000.00	-765.24
53-40-27	Power For Lift Stations	119,262.88	190,000.00	190,000.00	.00
53-40-28	Fuel & Oil	1,476.18	4,000.00	3,500.00	-500.00
53-40-29	Equipment Supplies	359.33	1,500.00	1,500.00	.00
53-40-31	Professional & Tech. Services	9,250.00	20,000.00	15,000.00	-5,000.00
53-40-32	Engineering Expenses	2,500.00	.00	.00	.00
53-40-33	PI Master Plan	.00	.00	.00	.00
53-40-35	Blue Stakes Expenses	697.64	2,500.00	2,000.00	-500.00
53-40-36	Utility Billing	5,643.09	9,000.00	6,500.00	-2,500.00
53-40-37	P. W Shop Tools & Supplies	1,406.53	2,000.00	2,000.00	.00
53-40-38	Pump Station & Booster Repairs	.00	10,000.00	10,000.00	.00
53-40-40	SCADA Maintenance	.00	1,000.00	1,000.00	.00
53-40-41	System Repairs	4,795.93	10,000.00	10,000.00	.00
53-40-43	System Connection Costs	.00	.00	.00	.00
53-40-52	Scada Upgrade	.00	.00	.00	.00
53-40-59	Capital Equipment Purchases	.00	.00	.00	.00
53-40-60	Capital Expenditures--System	.00	.00	.00	.00
53-40-71	Bond Principal Payment	.00	325,000.00	340,000.00	15,000.00
53-40-72	Bond Disclosure Etc. Fees	2,405.48	2,500.00	2,500.00	.00
53-40-73	Water Share Purchases	.00	.00	.00	.00
53-40-74	Water Share Assessments	495,018.37	275,000.00	275,000.00	.00
53-40-75	Interest Expense Bonds	102,198.99	102,300.00	.00	-102,300.00
53-40-76	Bad Debt Expense	28.28	200.00	.00	-200.00
53-40-77	Interest Expense Saved Shares	.00	100,000.00	100,000.00	.00
53-40-78	Murdock Canal Piping Utilities	.00	.00	.00	.00
53-40-79	Loss On Disposition of Assets	.00	.00	.00	.00
53-40-80	Indirect Overhead	54,129.72	54,129.71	62,769.00	8,639.29
53-40-81	Equipment Lease & Maintenance	3,250.00	4,500.00	4,500.00	.00
53-40-90	Transfer Out Oth Non Operating	57,099.96	57,100.00	.00	-57,100.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
	Total EXPENDITURES-PI FUND:	1,423,853.40	1,750,926.26	1,622,529.00	-128,397.26
	PRESSURIZED IRRIGATION FUND Revenue Total:	1,559,263.78	1,461,177.94	1,545,957.00	84,779.06
	PRESSURIZED IRRIGATION FUND Expenditure Total:	1,423,853.40	1,750,926.26	1,622,529.00	-128,397.26
	Net Total PRESSURIZED IRRIGATION FUND:	135,410.38	-289,748.32	-76,572.00	213,176.32

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>STORM SEWER FUND</b>					
<b>REVENUE</b>					
54-30-90	Transfer from General Fund	.00	.00	.00	.00
54-30-91	Transfer From Sewer Fund	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00
<b>LICENSES AND PERMITS</b>					
54-32-10	Permits	.00	.00	.00	.00
Total LICENSES AND PERMITS:		.00	.00	.00	.00
<b>REVENUE</b>					
54-37-40	Storm Sewer Collection Fees	326,583.35	350,428.70	363,216.00	12,787.30
54-37-60	Storm Sewer NW Impact Fees	.00	.00	.00	.00
54-37-70	Permit Fee New Construction	115,500.00	75,000.00	75,000.00	.00
Total REVENUE:		442,083.35	425,428.70	438,216.00	12,787.30
<b>MISCELLANEOUS REVENUE</b>					
54-38-10	Interest Earnings	3,391.12	1,000.00	1,000.00	.00
54-38-11	Developer Contributions	.00	.00	.00	.00
54-38-90	Miscellaneous	.00	.00	.00	.00
54-38-95	PY Carryover Budgeted	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		3,391.12	1,000.00	1,000.00	.00
<b>REVENUE-OTHER</b>					
54-39-50	Developer Contributions	.00	.00	.00	.00
Total REVENUE-OTHER:		.00	.00	.00	.00
<b>EXPENDITURES-STORM SEWER</b>					
54-40-11	Salaries/Wages	91,726.61	105,580.58	79,983.00	-25,597.58
54-40-12	Overtime	89.25	.00	.00	.00
54-40-13	Employee Benefits	51,960.65	62,753.96	40,446.00	-22,307.96
54-40-15	Seasonal Employees	.00	12,500.00	12,500.00	.00
54-40-16	Technical Manuals & Code Books	.00	.00	.00	.00

Account Number	Account Title	2015-16	2015-16	2016-17	FY 2017 Budget
		Current year Actual	Current year Budget	Future year Budget	minus FY 2016 Budget
54-40-17	Radio Maintenance & Tower Rent	.00	.00	.00	.00
54-40-18	Mobile Telephones	789.95	1,100.00	1,100.00	.00
54-40-19	PW Building Utilities	1,746.89	2,500.00	2,500.00	.00
54-40-20	Continuing Education	209.85	1,500.00	1,500.00	.00
54-40-21	Computer Programs & Software	.00	750.00	750.00	.00
54-40-22	Uniforms & Safety Wear	496.36	250.00	250.00	.00
54-40-23	Professional Org. Memberships	.00	.00	.00	.00
54-40-24	Office Supplies & Postage	.00	100.00	2,000.00	1,900.00
54-40-25	System Reconstruction	23,992.32	35,000.00	40,000.00	5,000.00
54-40-26	Depreciation Expense	120,113.76	120,113.76	120,000.00	-113.76
54-40-29	Equipment Supplies	.00	500.00	500.00	.00
54-40-30	Cell Phone	.00	1,100.00	.00	-1,100.00
54-40-31	Fuel and Oil Expense	690.42	1,500.00	1,500.00	.00
54-40-32	Professional Services	7,950.00	15,000.00	8,000.00	-7,000.00
54-40-33	School Education Programs	.00	.00	.00	.00
54-40-34	Contractor Education Programs	.00	.00	.00	.00
54-40-35	Public Information	.00	500.00	500.00	.00
54-40-36	Utility Billing	5,307.91	4,900.00	5,900.00	1,000.00
54-40-37	Utah County Coalition	2,025.00	2,500.00	2,500.00	.00
54-40-38	PW Shop Tools & Supplies	.00	1,200.00	1,200.00	.00
54-40-39	Insurance Expense	3,671.46	3,671.46	5,078.00	1,406.54
54-40-40	Debris Basin Annual Maintenan	-2,281.12	5,000.00	7,500.00	2,500.00
54-40-41	System Repairs & Maintenance	415.78	7,000.00	7,000.00	.00
54-40-42	Maintenance & Repairs:Vehicles	201.00	2,000.00	1,500.00	-500.00
54-40-43	Sweeper Truck:Brooms & Parts	7,175.61	8,000.00	750.00	-7,250.00
54-40-44	Sweeper Truck: Maint. & Repair	6,570.74	8,000.00	2,500.00	-5,500.00
54-40-45	Sweeper Truck: Fuel & Oil	585.80	3,500.00	750.00	-2,750.00
54-40-46	Accena Group	7,980.00	.00	10,000.00	10,000.00
54-40-50	Storm Sewer Construction	.00	.00	.00	.00
54-40-51	6150 W Storm Drain Pipe	.00	.00	.00	.00
54-40-52	Beacon Hills Sports Park	.00	.00	.00	.00
54-40-53	Highland Sub Pl #1 Det Basin	.00	.00	.00	.00
54-40-59	Capital Equipment Purchase	.00	.00	.00	.00
54-40-60	Salt Bin Storage	.00	.00	.00	.00
54-40-74	Capital Outlay-Equipment	.00	12,000.00	.00	-12,000.00
54-40-76	Interest Expense	.00	.00	.00	.00
54-40-77	Bad Debt Expense	.00	.00	.00	.00
54-40-80	Indirect Overhead	15,320.52	15,320.50	14,972.00	-348.50
54-40-90	Transfer to Debris Basin Fund	.00	.00	.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
54-40-91	Transfer to Capital Proj Build	.00	.00	.00	.00
54-40-99	GASB 68 Benefits Expense	.00	.00	.00	.00
Total EXPENDITURES-STORM SEWER:		346,738.76	433,840.26	371,179.00	-62,661.26
<b>Transfers</b>					
54-90-92	Transfer to Capital Proj Road	.00	.00	.00	.00
Total Transfers:		.00	.00	.00	.00
STORM SEWER FUND Revenue Total:		445,474.47	426,428.70	439,216.00	12,787.30
STORM SEWER FUND Expenditure Total:		346,738.76	433,840.26	371,179.00	-62,661.26
Net Total STORM SEWER FUND:		98,735.71	-7,411.56	68,037.00	75,448.56

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>CULINARY WATER FUND</b>					
<b>REVENUE</b>					
55-30-90	Transfer from General Fund	.00	.00	.00	.00
55-30-91	Transfer from NW Capital Fund	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00
<b>REVENUE</b>					
55-37-10	Service Charges	716,339.58	757,129.60	782,451.00	25,321.40
55-37-20	Connection Fees	75,751.75	100,000.00	53,600.00	-46,400.00
55-37-30	Penalties	.00	.00	.00	.00
55-37-31	Meter Fees	3,412.25	36,000.00	.00	-36,000.00
55-37-32	Acct Set-up/Close	7,025.00	5,000.00	5,000.00	.00
Total REVENUE:		802,528.58	898,129.60	841,051.00	-57,078.60
<b>MISCELLANEOUS REVENUE</b>					
55-38-10	Interest Earnings	11,260.07	3,500.00	7,000.00	3,500.00
55-38-11	Developer Contributions	.00	.00	.00	.00
55-38-51	Contribution Highland Water Co	.00	.00	.00	.00
55-38-90	Water Share-Grant revenue	.00	.00	.00	.00
55-38-95	PY Carryover	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		11,260.07	3,500.00	7,000.00	3,500.00
<b>REVENUE-OTHER</b>					
55-39-05	Transfer from Other funds	.00	.00	.00	.00
55-39-50	Municipal Contributions	.00	.00	.00	.00
55-39-90	Sundry Revenues	.00	.00	.00	.00
Total REVENUE-OTHER:		.00	.00	.00	.00
<b>EXPENDITURES-CULINARY WATER</b>					
55-40-11	Salaries/Wages	113,679.65	122,734.14	119,015.00	-3,719.14
55-40-12	Overtime	4,565.24	5,000.00	5,000.00	.00
55-40-13	Employee Benefits	55,480.58	62,212.18	61,493.00	-719.18
55-40-14	Seasonal Employees	.00	6,000.00	6,000.00	.00
55-40-15	Technical Manuals & Code Books	.00	.00	.00	.00

Periods: 07/16-00/17

Jun 09, 2016 09:52AM

Account Number	Account Title	2015-16	2015-16	2016-17	FY 2017 Budget
		Current year Actual	Current year Budget	Future year Budget	minus FY 2016 Budget
55-40-17	Radio Maint. & Tower Rental	.00	.00	.00	.00
55-40-18	Mobile Telephones	.00	.00	.00	.00
55-40-19	PW Building Utilities	2,154.07	2,800.00	2,800.00	.00
55-40-20	Security System Maintenance	2,499.32	2,500.00	2,500.00	.00
55-40-21	Professional Org. & Training	715.00	700.00	750.00	50.00
55-40-22	Uniforms & Safety Wear	724.84	900.00	900.00	.00
55-40-23	Continuing Education	2,192.62	2,300.00	2,000.00	-300.00
55-40-24	Office Supplies & Postage	92.00	200.00	2,200.00	2,000.00
55-40-25	Equip.-Repairs & Maintenance	.00	.00	.00	.00
55-40-26	Depreciation Expense	303,355.07	303,118.56	303,000.00	-118.56
55-40-27	Power For Wells & Lift Station	124,676.81	150,000.00	160,000.00	10,000.00
55-40-28	Fuel Expense Vehicles	3,619.07	5,800.00	5,500.00	-300.00
55-40-29	Mobile Phones	2,832.95	1,850.00	2,400.00	550.00
55-40-30	Water Testing & Notification	5,517.51	12,500.00	12,500.00	.00
55-40-31	Engineering & Professional Ser	8,367.45	29,000.00	29,000.00	.00
55-40-32	Credit Card Fees	.00	.00	.00	.00
55-40-33	Insurance Expense	9,402.90	9,402.90	14,315.00	4,912.10
55-40-34	Equipment Supplies	1,951.16	3,500.00	3,500.00	.00
55-40-35	Blue Stakes Expenses	741.30	2,000.00	1,700.00	-300.00
55-40-36	Utility Billing	15,687.69	10,000.00	15,000.00	5,000.00
55-40-37	PW Shop Tools & Supplies	1,014.11	2,000.00	2,000.00	.00
55-40-38	Pump Station & Booster Repairs	1,718.84	17,000.00	13,000.00	-4,000.00
55-40-39	SCADA Maintenance	722.75	1,200.00	1,200.00	.00
55-40-41	System Repairs	29,012.75	15,500.00	19,500.00	4,000.00
55-40-50	Capital Outlay	.00	.00	.00	.00
55-40-51	Capital Outlay Equipment	.00	.00	.00	.00
55-40-52	SCADA Upgrade	.00	.00	.00	.00
55-40-55	Water Meter Purchases	50,734.94	50,000.00	65,000.00	15,000.00
55-40-73	Water Share Purchases	.00	.00	.00	.00
55-40-74	Water Share Assessments	642.00	.00	1,000.00	1,000.00
55-40-75	Interest Expense	.00	.00	.00	.00
55-40-76	Bad Debt Expense	15.67	350.00	.00	-350.00
55-40-77	Pressure Reducing Valves	.00	.00	.00	.00
55-40-78	Capital Outlay	10,050.00	24,000.00	.00	-24,000.00
55-40-79	Cross Conn. Control Upgrades	2,656.41	8,000.00	8,000.00	.00
55-40-80	Indirect Overhead	35,278.32	35,128.35	40,984.00	5,855.65
55-40-81	Well Rebuilds	.00	70,000.00	70,000.00	.00
55-40-82	Water Tank Demolition	.00	.00	.00	.00
55-40-83	Water Line 4800 West	.00	.00	.00	.00

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
55-40-84	Murdock Canal Piping Utilities	.00	.00	.00	.00
55-40-85	Equipment Rental & Maintenance	3,250.00	4,500.00	4,500.00	.00
55-40-90	Transfer to Capital Projects	.00	.00	.00	.00
55-40-99	GASB 68 Benefits Expense	.00	.00	.00	.00
Total EXPENDITURES-CULINARY WATER:		793,351.02	960,196.13	974,757.00	14,560.87
CULINARY WATER FUND Revenue Total:		813,788.65	901,629.60	848,051.00	-53,578.60
CULINARY WATER FUND Expenditure Total:		793,351.02	960,196.13	974,757.00	14,560.87
Net Total CULINARY WATER FUND:		20,437.63	-58,566.53	-126,706.00	-68,139.47

Account Number	Account Title	2015-16 Current year Actual	2015-16 Current year Budget	2016-17 Future year Budget	FY 2017 Budget minus FY 2016 Budget
<b>GENERAL FIXED ASSETS</b>					
<b>Source: 30</b>					
91-30-10	Disposition Fixed Assets	.00	.00	.00	.00
Total Source: 30:		.00	.00	.00	.00
<b>Department: 40</b>					
91-40-20	Gen. FA Depr. Expense	.00	.00	.00	.00
91-40-21	Cemetery FA Depr. Expense	.00	.00	.00	.00
91-40-22	Parks FA Depr. Expense	.00	.00	.00	.00
91-40-23	Pub. Service FA Depr. Expense	.00	.00	.00	.00
91-40-24	Street FA Depr. Expense	.00	.00	.00	.00
Total Department: 40:		.00	.00	.00	.00
GENERAL FIXED ASSETS Revenue Total:		.00	.00	.00	.00
GENERAL FIXED ASSETS Expenditure Total:		.00	.00	.00	.00
Net Total GENERAL FIXED ASSETS:		.00	.00	.00	.00
Net Grand Totals:		<u>1,005,640.96</u>	<u>-1,017,489.48</u>	<u>680,584.00</u>	<u>1,698,073.48</u>

Report Criteria:

- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Total by Department
- All Segments Tested for Total Breaks



# CITY COUNCIL AGENDA REPORT

## ITEM # 3 & 4

---

**DATE:** Tuesday, June 14, 2016  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** Nathan Crane, AICP  
City Administrator/Community Development Director

**SUBJECT:** RESOLUTIONS: Adoption of new rates for Pressurized Irrigation and Storm Water beginning July 1, 2016

---

### **STAFF RECOMMENDATION:**

The Council adopt new utility rates for pressurized irrigation and storm water.

### **BACKGROUND:**

Over the past couple years, the Council and staff has made an effort to proactively understand and plan for capital and maintenance needs for pressurized irrigation, culinary water, storm water, and sanitary sewer. The goal of these activities is ensure that funding is available to meet maintenance and capital needs. In order to accomplish this task the following steps were taken:

- Determine the project needs based on current population.
- Determine the project needs based on future growth.
- Determine the regular and proactive maintenance needs.
- Determine if bond requirements are met (cash balance 180 days minimum and debt service is 1.1 times the net revenues minus depreciation divided annual bond debt service).
- Analyze the needs with current and projected revenues.

These efforts found:

- Current budget focuses on operations. An overview of the maintenance and capital needs are found in Attachment 3.
- Current budget has limited funding for capital expenditures and maintenance.
- There is enough funding to meet the needs of the culinary water and sanitary sewer utilities.
- There is not enough funding to meet the needs of the pressurized irrigation and the storm water utilities.
- The pressurized irrigation fund does not meet minimum bond requirements (cash on hand (-1 vs. 180) and debt service 0.68 vs. 1.1).
- No regular schedule for reviewing utility rates.

<b><i>Current Fiscal Condition (No Change in Rates)</i></b>		
Category	Pressurized Irrigation	Storm Water
Cash Balance 2017	(\$2,405)	\$463,125
Cash Balance 2020	(\$1,575,518)	\$277,858
Days of Operational Cash 2017*	(1)	257
Days of Operational Cash 2020*	(461)	227
Debt Service Ratio 2017 **	0.68	N/A
Debt Service Ratio 2020 **	0.42	N/A

\*A minimum of 180 days of operational cash is required with a goal of 275 days.

### **Storm Water**

<b><i>Storm Water Proposed Rate Increase</i></b>			
Category	Current	Proposed	Difference
Unit	\$5.73	\$6.97	\$1.24
Parking Lot	\$0.00112	\$0.00136	\$0.00024

<b><i>Storm Water Fiscal Condition</i></b>		
Category	Without Rate Increase	With Rate Increase
Cash Balance 2017	\$463,125	\$543,724
Cash Balance 2020	\$277,858	\$610,054
Days of Operational Cash 2017*	257	302
Days of Operational Cash 2020*	227	497

### **Pressurized Irrigation**

Pressurized Irrigation Saved Shares in the General Fund vs the Enterprise Fund

The Council has discussed whether or not the cost for the pressurized irrigation saved water shares should be in the General Fund or the PI Enterprise Fund. Staff has reviewed the minutes from all of the meetings regarding the utility rate study and both approaches have been discussed. As a result staff has prepared the proposed rate increase using both approaches. The Council will need to determine which approach. This fiscal impact is outlined below:

- The City has approximately 215 shares saved water shares. The City owes \$1,965,701 for these shares. This equates to \$9,142 dollars per share.
- The current price per water share is around \$6,000.
- This leaves a shortfall of \$675,701.
- The saved water share bond is due November 2035 (\$35,563 per year without interest).
- The minimum payment on the bond is \$124,600 annually.
- The General Fund does not have the capacity to cover the shortfall. Additional revenue is needed to cover the shortfall.

<b><i>Pressurized Irrigation (Saved shares in the PI Fund)</i></b>			
Category	Current	Proposed	Difference
PI Base Rate With Water	\$12.42	\$21.74	\$9.32
PI Base Rate Without/Water	\$12.42	\$21.74	\$9.32
Square Footage With Water	\$0.00041	\$0.000718	\$0.000308
Square Footage Without Water	\$0.00041	\$0.000718	\$0.000308
Water Purchase for Initial System	\$0.00081	\$0.00081	\$0.00

<b><i>Pressurized Irrigation (Saved shares in the General Fund)</i></b>			
Category	Current	Proposed	Difference
PI Base Rate With Water	\$12.42	\$20.12	\$7.70
PI Base Rate Without/Water	\$12.42	\$20.12	\$7.70
Square Footage With Water	\$0.00041	\$0.000664	\$0.000254
Square Footage Without Water	\$0.00041	\$0.000664	\$0.000254
Water Purchase for Initial System	\$0.00081	\$0.00081	\$0.00

<b><i>Proposed Fiscal Condition (With Proposed Rate Increase)</i></b>			
Category	Current Condition	Pressurized Irrigation (Saved shares in the General Fund)	Pressurized Irrigation (Saved shares in the PI Fund)
Cash Balance 2017	(\$2,405)	\$681,295	\$711,095
Cash Balance 2020	(\$1,575,518)	\$1,338,557	\$1,406,366
Days of Operational Cash 2017*	(1)	241	224
Days of	(461)	392	374

Operational Cash 2020*			
Debt Service Ratio 2017 **	0.68	2.27	2.34
Debt Service Ratio 2020 **	0.42	2.14	2.23

\*A minimum of 180 days of operational cash is required with a goal of 275 days.

\*\* A minimum coverage ratio is 1.1 without impact fees

The difference in the rate between the saved water shares in the Pressurized Irrigation Enterprise Fund or the General Fund is as follows:

<i>Saved Water Shares General Fund vs PI Fund</i>						
Lot Size	Square Feet	General Fund	PI Fund	Difference		
0.25	10,890	\$ 29.56	\$ 27.35	\$		2.21
0.33	14,375	\$ 32.06	\$ 29.67	\$		2.40
0.5	21,782	\$ 37.38	\$ 34.58	\$		2.80
0.75	32,670	\$ 45.20	\$ 41.81	\$		3.38
1	43,560	\$ 53.02	\$ 49.04	\$		3.97

An estimate of the new rates based on lot size is included as Attachment 3.

**ATTACHMENTS:**

1. Pressurized Irrigation Ordinance
2. Storm Water Ordinance
3. Maintenance and Capital Needs for Pressurized Irrigation and Storm Water
4. Estimated Pressurized Irrigation Charges Based on Lot Size

RESOLUTION NO. 2016-\*\*

**A RESOLUTION OF THE HIGHLAND CITY COUNCIL AMENDING THE PRESSURIZED IRRIGATION RATE AND FEE AND ESTABLISHING AN EFFECTIVE DATE.**

WHEREAS, Highland City operates a pressurized irrigation system to ensure the public health, safety and welfare of its citizens; and

WHEREAS, Utah Code Annotated Section 10-8-22 authorizes the City to charge a fee for the use of the system; and

WHEREAS, Section 13.30.040 of the Highland City Municipal Code authorizes the City to establish the rates for use of the system; and

WHEREAS, the City has identified needed improvements to the system based on current needs and increased usage; and

WHEREAS, the City has identified needed maintenance to the system to ensure the system is maintained properly; and

WHEREAS, it is the responsibility and obligation of the Highland City Council to ensure that the costs of the pressurized irrigation system are paid through the City's Pressurized Irrigation Enterprise Fund and that said funds remain solvent; and

WHEREAS, the City has completed a utility rate study to determine if the City's pressurized irrigation rates and fees are sufficient to meet its current and future delivery, maintenance and capital needs; and

WHEREAS, the utility rate study found that there is not sufficient funding in the Pressurized Irrigation Enterprise Fund to meet current and future delivery, maintenance needs, capital needs, minimum debt service ratios and cash balances; and

WHEREAS, the Council finds that amending the pressurized irrigation fees and rates as specifically provided herein is in accordance with Utah Law and City ordinances and furthers the public health, safety and welfare.

NOW, THEREFORE, BE IT RESOLVED by the Highland City Council as follows:

SECTION 1: The pressurized water rates and fees are hereby adopted as shown on Exhibit A attached hereto and incorporated by reference.

SECTION 2: The Highland City Council shall review the rate and fee annually with a comprehensive review every five years to ensure that current and future delivery, maintenance needs, capital needs, minimum debt service ratios and cash balances are met.

SECTION 3: This Resolution shall take effect July 1, 2016.

SECTION 4: If any ordinances, resolutions or polices of Highland City heretofore adopted are inconsistent herewith they are hereby amended to comply with the provisions hereof. If they cannot be amended to comply with the provisions hereof, they are hereby repealed.

SECTION 5. If any provision of this Resolution is for any reason held by any court of competent jurisdiction to be unenforceable, such provision or portion hereof shall be deemed separate, distinct, and independent of all other provision and such holding shall not affect the validity of the remaining portions of this Resolution.

PASSED AND ADOPTED by the Highland City Council, June 14, 2016.

HIGHLAND CITY, UTAH

---

Mark Thompson, Mayor

ATTEST:

---

Jo'DAnn Bates, City Recorder

COUNCILMEMBER	YES	NO
Brian Braithwaite	<input type="checkbox"/>	<input type="checkbox"/>
Ed Dennis	<input type="checkbox"/>	<input type="checkbox"/>
Tim Irwin	<input type="checkbox"/>	<input type="checkbox"/>
Dennis LeBaron	<input type="checkbox"/>	<input type="checkbox"/>
Rod Mann	<input type="checkbox"/>	<input type="checkbox"/>

Exhibit A

[Insert Adopted Schedule]

RESOLUTION NO. 2016-\*\*

**A RESOLUTION OF THE HIGHLAND CITY COUNCIL AMENDING THE STORM WATER RATE AND FEE AND ESTABLISHING AN EFFECTIVE DATE.**

WHEREAS, Highland City operates a Storm Water system to ensure the public health, safety and welfare of its citizens; and

WHEREAS, the City has identified needed improvements to the system based on current needs and increased usage; and

WHEREAS, the City has identified needed maintenance to the system to ensure the system is maintained properly; and

WHEREAS, it is the responsibility and obligation of the Highland City Council to ensure that the costs of the storm water system are paid through the City's Storm Water Enterprise Fund and that said funds remain solvent; and

WHEREAS, the City has completed a utility rate study to determine if the City's storm water rates are sufficient to meet its current and future delivery, maintenance and capital needs; and

WHEREAS, the utility rate study found that there is not sufficient funding in the Storm Water Enterprise Fund to meet current and future delivery, maintenance needs, capital needs, minimum debt service ratios and cash balances; and

WHEREAS, the Council finds that amending the pressurized irrigation fees and rates as specifically provided herein is in accordance with Utah Law and City ordinances and furthers the public health, safety and welfare.

NOW, THEREFORE, BE IT RESOLVED by the Highland City Council as follows:

SECTION 1: The storm water rate is hereby adopted as follows:

<i>Storm Water Rate</i>	
Category	Rate
Unit	\$6.97
Parking Lot	\$0.00136 per sqft

SECTION 2: The Highland City Council shall review the rate and fee annually with a comprehensive review every five years to ensure that current and future delivery, maintenance needs, capital needs, minimum debt service ratios and cash balances are met.

SECTION 3: This Resolution shall take effect July 1, 2016.

SECTION 4: If any ordinances, resolutions or polices of Highland City heretofore adopted are inconsistent herewith they are hereby amended to comply with the provisions hereof. If they cannot be amended to comply with the provisions hereof, they are hereby repealed.

SECTION 5. If any provision of this Resolution is for any reason held by any court of competent jurisdiction to be unenforceable, such provision or portion hereof shall be deemed separate, distinct, and independent of all other provision and such holding shall not affect the validity of the remaining portions of this Resolution.

PASSED AND ADOPTED by the Highland City Council, June 14, 2016.

HIGHLAND CITY, UTAH

---

Mark Thompson, Mayor

ATTEST:

---

Jo'DAnn Bates, City Recorder

COUNCILMEMBER	YES	NO
Brian Braithwaite	<input type="checkbox"/>	<input type="checkbox"/>
Ed Dennis	<input type="checkbox"/>	<input type="checkbox"/>
Tim Irwin	<input type="checkbox"/>	<input type="checkbox"/>
Dennis LeBaron	<input type="checkbox"/>	<input type="checkbox"/>
Rod Mann	<input type="checkbox"/>	<input type="checkbox"/>

PI APPENDIX B: PI WATER CAPITAL PROJECTS  
 HIGHLAND PRESSURIZED IRRIGATION USER RATE ANALYSIS - 2016

1  
 2  
 3  
 4  
 5  
 6  
 7  
 8  
 9  
 10  
 11  
 12  
 13  
 14  
 15  
 16  
 17  
 18  
 19  
 20  
 21  
 22  
 23  
 24  
 25  
 26  
 27  
 28  
 29  
 30  
 31  
 32  
 33  
 34  
 35  
 36  
 37  
 38  
 39  
 40  
 41  
 42  
 43  
 44  
 45  
 46  
 47  
 48  
 49  
 50  
 51

**Table 1: Total PI Rate and Impact Fee Eligible Projects**

Project Name	Component	State Property Growth Component	City Growth Component	Existing City Component	Construction Year	2016 Cost	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Construction Year Cost	
<b>15 Year Capital Projects</b>																							
Upper Zone Station Replacement	Distribution	0%	0%	100%	2035	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11800 Station PS Replacement	Distribution	0%	0%	100%	2050	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Hogs Hollow PS Replacement	Distribution	0%	0%	100%	2050	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lower Pond PS Replacement	Distribution	0%	0%	100%	2040	160,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Flow Meters in Upper Station	Distribution	0%	0%	100%	2017	4,000	-	4,140	-	-	-	-	-	-	-	-	-	-	-	-	-	4,140	
VFD Replacement in 11800 & Upper Zone PS	Distribution	0%	0%	100%	2030	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,424	
New SCADA System	Distribution	0%	0%	100%	2030	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,561	
Gantry Crane	Distribution	0%	0%	100%	2017	5,000	-	5,175	-	-	-	-	-	-	-	-	-	-	-	-	-	5,175	
Granite Well	Source	0%	0%	100%	2030	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,561	
Provo Well	Source	0%	0%	100%	2030	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,561	
11800 Well (#6)	Source	0%	0%	100%	2030	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97,122	
CUP #1 Filter Station Upgrade	Distribution	0%	0%	100%	2017	80,000	-	82,800	-	-	-	-	-	-	-	-	-	-	-	-	-	82,800	
11800 Pressure Zone Modifications	Distribution	0%	0%	100%	2018	300,000	-	-	321,368	-	-	-	-	-	-	-	-	-	-	-	-	321,368	
Upper Pond Expansion (11.5 AC-ft)	Storage	22%	78%	0%	2022	1,539,886	-	-	-	-	-	-	1,892,913	-	-	-	-	-	-	-	-	1,892,913	
Lower Pond Expansion (5 AC-ft)	Storage	0%	18%	82%	2020	669,516	-	-	-	-	768,285	-	-	-	-	-	-	-	-	-	-	768,285	
MP #13 Connection	Distribution	100%	0%	0%	2031	318,630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MP #12 PRV and WL	Distribution	100%	0%	0%	2031	291,962	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Meters	Distribution	0%	0%	100%	2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Impact Fee Facilities Plan	Professional	0%	100%	0%	2015	9,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Master Plan	Professional	0%	100%	0%	2015	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Impact Fee Analysis	Professional	0%	100%	0%	2015	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital Project Total</b>						<b>\$ 4,185,988</b>	<b>\$ -</b>	<b>\$ 92,115</b>	<b>\$ 321,368</b>	<b>\$ -</b>	<b>\$ 768,285</b>	<b>\$ -</b>	<b>\$ 1,892,913</b>	<b>\$ -</b>	<b>\$ 262,229</b>	<b>\$ 3,336,909</b>							

**Table 2: Total Maintenance Projects**

Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
<b>R&amp;R Projects</b>																	
Concrete Irrigation Pond Crack Sealing Replacement	\$ 2,500	\$ 2,575	\$ 2,652	\$ 2,732	\$ 2,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,273
Northwest Irrigation Pond Maintenance	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016	2,087	2,160	2,235	2,313	2,394	30,400
Upper Zone Station Pump Maintenance	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688	2,782	2,879	2,980	3,085	3,193	40,536
11800 Station Pump Maintenance	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688	2,782	2,879	2,980	3,085	3,193	40,536
Hogs Hollow Pump Maintenance	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688	2,782	2,879	2,980	3,085	3,193	40,536
Lower Pond Pump Maintenance	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688	2,782	2,879	2,980	3,085	3,193	40,536
General Well Maintenance	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688	2,782	2,879	2,980	3,085	3,193	40,536
Main Valve Replacements	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720	6,955	7,199	7,451	7,711	7,981	101,337
PRV Maintenance	400	412	424	437	450	464	478	492	507	522	538	557	576	596	617	639	8,110
SCADA System	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344	1,391	1,440	1,490	1,542	1,596	20,268
Drain Valve Replacements	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720	6,955	7,199	7,451	7,711	7,981	101,337
<b>Annual R&amp;R Total</b>	<b>\$ 25,400</b>	<b>\$ 26,162</b>	<b>\$ 26,948</b>	<b>\$ 27,754</b>	<b>\$ 28,589</b>	<b>\$ 26,549</b>	<b>\$ 27,343</b>	<b>\$ 28,165</b>	<b>\$ 29,012</b>	<b>\$ 29,882</b>	<b>\$ 30,778</b>	<b>\$ 31,855</b>	<b>\$ 32,970</b>	<b>\$ 34,124</b>	<b>\$ 35,318</b>	<b>\$ 36,555</b>	<b>\$ 477,405</b>

**Table 3: Capital Project Summary (All Projects Included)**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
State Property Growth Component	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,441
City Growth Component	-	-	-	138,291	-	1,476,472	-	-	-	-	-	-	-	-	-	1,614,763
Existing City Component	-	92,115	321,368	-	629,993	-	-	-	-	-	-	-	-	-	262,229	1,305,704
Maintenance Projects	26,162	26,948	27,754	28,589	26,549	27,343	28,165	29,012	29,882	30,778	31,855	32,970	34,124	35,318	36,555	452,005
<b>Total</b>	<b>\$ 26,162</b>	<b>\$ 119,063</b>	<b>\$ 349,122</b>	<b>\$ 28,589</b>	<b>\$ 794,834</b>	<b>\$ 27,343</b>	<b>\$ 1,921,078</b>	<b>\$ 29,012</b>	<b>\$ 29,882</b>	<b>\$ 30,778</b>	<b>\$ 31,855</b>	<b>\$ 32,970</b>	<b>\$ 34,124</b>	<b>\$ 35,318</b>	<b>\$ 298,783</b>	<b>\$ 3,788,913</b>

PI WATER APPENDIX E: CURRENT AND PROPOSED PRESURRIZED IRRIGATION USER RATES  
 HIGHLAND PRESSURIZED IRRIGATION USER RATE ANALYSIS - 2016

	A	B	C	D	E	F	G	H	I	J	K
1	<b>Table 1: Basic Charges - Residential and Per Unit</b>										
2	<b>Pressurized Irrigation</b>			<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
3	<b>Base Fee - Monthly Basis - Price per Connection</b>			<b>Current</b>	<b>Proposed</b>						
4	<b>Rate Code</b>	<b>Type</b>									
5	601	P.I W/Water		\$ 12.42	\$ 20.12	\$ 20.12	\$ 20.12	\$ 20.12	\$ 20.12	\$ 20.12	\$ 8.50
6	602	P.I. WO/Water		12.42	20.12	20.12	20.12	20.12	20.12	20.12	8.50
7	603	No Water 3000 per Af		8.42	13.64	13.64	13.64	13.64	13.64	13.64	6.00
8											
9	<b>Monthly Overage per Sf of Lot Size</b>										
10	601	P.I W/Water	999,999,999	\$ 0.00041	\$ 0.000664	\$ 0.000664	\$ 0.000664	\$ 0.000664	\$ 0.000664	\$ 0.000664	\$ 0.000664
11	602	P.I. WO/Water	999,999,999	0.00041	0.000664	0.000664	0.000664	0.000664	0.000664	0.000664	0.000664
12	603	No Water 3000 per Af	999,999,999	0.00153	0.002477	0.002477	0.002477	0.002477	0.002477	0.002477	0.002477
13	701	Irr Water Purchase	999,999,999	0.00081	0.000814	0.000814	0.000814	0.000814	0.000814	0.000814	0.000814
	A	B	C	D	E	F	G	H	I	J	K

STORM APPENDIX B: CAPITAL PROJECTS  
 HIGHLAND STORM USER RATE ANALYSIS - 2016

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
					Year																	
Table 1: Total Storm Rate and Impact Fee Eligible Projects					Inflation Rate	3.50%	100%	104%	107%	111%	115%	119%	123%	127%	132%	136%	141%	146%	151%	156%	162%	
Project Name	Component	Impact Fee Funded	Non-Impact Fee Funded	Construction Year	2016 Cost	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Construction Year Cost	
<b>15 Year Capital Projects</b>																						
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Capital Project Total</b>					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Table 2: Total Maintenance Projects

Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
<b>R&amp;R Projects</b>																	
Sump Vacuuming & Cleaning Catch Basins	\$ 42,000	\$ 43,260	\$ 44,558	\$ 45,895	\$ 47,271	\$ 48,690	\$ 50,150	\$ 51,655	\$ 53,204	\$ 54,800	\$ 56,444	\$ 58,420	\$ 60,464	\$ 62,580	\$ 64,771	\$ 67,038	\$ 851,200
Detention Pond Cleaning	5,000	15,000	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,278	3,393	3,511	3,634	3,761	62,975
Drainage Channels	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914	4,032	4,173	4,319	4,470	4,627	4,789	60,802
<b>Annual R&amp;R Total</b>	<b>\$ 50,000</b>	<b>\$ 61,350</b>	<b>\$ 50,241</b>	<b>\$ 51,748</b>	<b>\$ 53,300</b>	<b>\$ 54,900</b>	<b>\$ 56,546</b>	<b>\$ 58,243</b>	<b>\$ 59,989</b>	<b>\$ 61,789</b>	<b>\$ 63,643</b>	<b>\$ 65,871</b>	<b>\$ 68,176</b>	<b>\$ 70,562</b>	<b>\$ 73,032</b>	<b>\$ 75,588</b>	<b>\$ 974,977</b>

Table 3: Capital Project Summary

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
<b>Impact Fee Qualifying</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>City Funded</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Maintenance Projects</b>	61,350	50,241	51,748	53,300	54,900	56,546	58,243	59,989	61,789	63,643	65,871	68,176	70,562	73,032	75,588	924,977
	\$ 61,350	\$ 50,241	\$ 51,748	\$ 53,300	\$ 54,900	\$ 56,546	\$ 58,243	\$ 59,989	\$ 61,789	\$ 63,643	\$ 65,871	\$ 68,176	\$ 70,562	\$ 73,032	\$ 75,588	\$ 924,977

A B C D E F G H I J K L M N O P Q R S T U V

STORM APPENDIX E: CURRENT AND PROPOSED STORM USER RATES  
 HIGHLAND STORM WATER USER RATE ANALYSIS - 2016

A B C D E F G H I J K

1 **Table 1: Basic Charges - Residential and Per Unit** 1

Storm Water			2016	2017	2018	2019	2020	2021	2022	2023
Monthly Basis			Current	Proposed						
Rate Code	Type									
1301	Storm Drain	per Unit	\$ 5.73	\$ 6.97	\$ 6.97	\$ 6.97	\$ 6.97	\$ 6.97	\$ 6.97	\$ 7.67
1302	Storm Drain Fee for Parking Lot	per Sf	0.00112	0.00136	0.00136	0.00136	0.00136	0.00136	0.00136	0.00149

A B C D E F G H I J K

**Estimated Pressurized Irrigation Charges Based on Lot Size**

*Estimated Pressurized Irrigation (Saved shares in the PI Fund)*

Lot Size (Acre)	Square Feet	Proposed Base Rate	Proposed Sqft Rate	Estimated Proposed Bill
0.25	10,890	\$ 20.12	\$ 0.000664	\$ 27.35
0.33	14,375	\$ 20.12	\$ 0.000664	\$ 29.67
0.5	21,782	\$ 20.12	\$ 0.000664	\$ 34.58
0.75	32,670	\$ 20.12	\$ 0.000664	\$ 41.81
1	43,560	\$ 20.12	\$ 0.000664	\$ 49.04

Lot Size	Square Feet	Current Base Rate	Current Sqft Rate	Estimated Current Bill
0.25	10,890	\$ 12.42	\$ 0.00041	\$ 16.88
0.33	14,375	\$ 12.42	\$ 0.00041	\$ 18.31
0.5	21,782	\$ 12.42	\$ 0.00041	\$ 21.35
0.75	32,670	\$ 12.42	\$ 0.00041	\$ 25.81
1	43,560	\$ 12.42	\$ 0.00041	\$ 30.28

Lot Size	Square Feet	Estimated Current Bill	Estimated Proposed Bill	Difference
0.25	10,890	\$ 16.88	\$ 27.35	\$ 10.47
0.33	14,375	\$ 18.31	\$ 29.67	\$ 11.35
0.5	21,782	\$ 21.35	\$ 34.58	\$ 13.23
0.75	32,670	\$ 25.81	\$ 41.81	\$ 16.00
1	43,560	\$ 30.28	\$ 49.04	\$ 18.76

*Estimated Pressurized Irrigation (Saved shares in the General Fund)*

Lot Size (Acre)	Square Feet	Proposed Base Rate	Proposed Sqft Rate	Estimated Proposed Bill
0.25	10,890	\$ 21.74	\$ 0.00	\$ 29.56
0.33	14,375	\$ 21.74	\$ 0.00	\$ 32.06
0.5	21,782	\$ 21.74	\$ 0.00	\$ 37.38
0.75	32,670	\$ 21.74	\$ 0.00	\$ 45.20
1	43,560	\$ 21.74	\$ 0.00	\$ 53.02

Lot Size	Square Feet	Current Base Rate	Current Sqft Rate	Estimated Current Bill
0.25	10,890	\$ 12.42	\$ 0.00	\$ 16.88
0.33	14,375	\$ 12.42	\$ 0.00	\$ 18.31
0.5	21,782	\$ 12.42	\$ 0.00	\$ 21.35
0.75	32,670	\$ 12.42	\$ 0.00	\$ 25.81
1	43,560	\$ 12.42	\$ 0.00	\$ 30.28

Lot Size	Square Feet	Estimated Current Bill	Estimated Proposed Bill	Difference
0.25	10,890	\$ 16.88	\$ 29.56	\$ 12.67
0.33	14,375	\$ 18.31	\$ 32.06	\$ 13.75
0.5	21,782	\$ 21.35	\$ 37.38	\$ 16.03
0.75	32,670	\$ 25.81	\$ 45.20	\$ 19.38
1	43,560	\$ 30.28	\$ 53.02	\$ 22.74