

|   |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
|---|--------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|------------------|---------------------|--------------------|---------------------|
| <b>Highland City Tentative Budget</b>                         |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Fiscal Year 2020-2021</b>                                  |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Version 10 for Council Meeting 06092020</b>                |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Will be used for final FY 2019-2020 budget adjustments</b> |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
|   |                                | <b>2015-16</b>      | <b>2016-17</b>      | <b>2017-18</b>      | <b>2018-19</b>    | <b>2019-20</b>      | <b>2019-2020</b> | <b>2019-20</b>      | <b>2020-21</b>     | <b>FY 2021 Bud.</b> |
|   |                                | <b>Prior year 4</b> | <b>Prior year 3</b> | <b>Prior year 2</b> | <b>Prior year</b> | <b>Current year</b> | <b>Forecast</b>  | <b>Current year</b> | <b>Future year</b> | <b>Less</b>         |
| <b>Account Number</b>   | <b>Account Title</b>           | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>     | <b>Actual</b>       | <b>Forecast</b>  | <b>Budget</b>       | <b>Budget</b>      | <b>FY2020 Bud.</b>  |
| <b>General Fund</b>   |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>TRANSFERS INTO GENERAL FUND</b>                            |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| 10-30-90  | Transfer From Capital Projects | 391,311             | 215,434             | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-30-91  | Transfer From Oth Fin Sources  | 57,100              | 0                   | 126,548             | 75,724            | 99,000              | 138,000          | 138,000             | 545,713            | 407,713             |
| 10-30-92  | Transfer From Open Space Fund  | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| <b>Total REVENUE-TRANSFERS:</b>                               |                                | <b>448,411</b>      | <b>215,434</b>      | <b>126,548</b>      | <b>75,724</b>     | <b>99,000</b>       | <b>138,000</b>   | <b>138,000</b>      | <b>545,713</b>     | <b>407,713</b>      |
| <b>TAXES</b>  |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>0</b>  |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| 10-31-10  | Current Year Property Taxes    | 1,525,068           | 1,590,598           | 1,687,033           | 1,725,138         | 1,734,448           | 1,734,448        | 1,757,778           | 1,789,358          | 31,580              |
| 10-31-12  | Library Property Taxes         | 230,833             | 240,833             | 255,311             | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-31-20  | Delinquent Prior Year's Taxes  | 88,317              | 125,261             | 125,555             | 103,937           | 139,753             | 139,753          | 100,000             | 115,000            | 15,000              |
| 10-31-30  | General Sales and Use Taxes    | 2,040,765           | 2,201,996           | 2,386,108           | 2,491,244         | 2,031,498           | 2,470,000        | 2,568,800           | 2,438,000          | (130,800)           |
| 10-31-40  | LPPSD Fee or Tax               | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-31-50  | Fee-In Lieu of Pers Prop Tax   | 173,329             | 179,133             | 193,229             | 167,731           | 134,745             | 166,500          | 166,500             | 165,000            | (1,500)             |
| 10-31-60  | Utility Franchise Tax          | 920,808             | 928,495             | 931,856             | 913,478           | 791,026             | 900,000          | 950,000             | 905,000            | (45,000)            |
| 10-31-61  | Phone Tax                      | 152,896             | 144,775             | 133,594             | 115,421           | 70,347              | 85,000           | 98,000              | 85,000             | (13,000)            |
| <b>Total TAXES:</b>   |                                | <b>5,132,016</b>    | <b>5,411,090</b>    | <b>5,712,686</b>    | <b>5,516,948</b>  | <b>4,901,817</b>    | <b>5,495,701</b> | <b>5,641,078</b>    | <b>5,497,358</b>   | <b>(143,720)</b>    |
| <b>LICENSES AND PERMITS</b>                                   |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>0</b>  |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| 10-32-10  | Business Licenses and Permits  | 26,919              | 16,303              | 10,576              | 14,186            | 18,150              | 18,150           | 10,000              | 15,000             | 5,000               |
| 10-32-21  | Building Permits               | 571,511             | 485,156             | 467,362             | 346,938           | 390,065             | 390,000          | 280,000             | 300,000            | 20,000              |
| 10-32-22  | Building Plan Check Fees       | 128,709             | 114,883             | 115,240             | 83,183            | 87,224              | 87,000           | 78,497              | 78,497             | 0                   |
| 10-32-26  | Road Cut Permits               | 8,025               | 10,000              | 2,250               | 10,341            | 7,750               | 7,750            | 5,000               | 5,000              | 0                   |
| 10-32-27  | Fence Permit                   | 775                 | 875                 | 700                 | 775               | 1,045               | 1,045            | 500                 | 500                | 0                   |
| 10-32-28  | Building Reinspection Fee      | 0                   | 65                  | 65                  | 0                 | 65                  | 65               | 0                   | 0                  | 0                   |
| 10-32-29  | Infrastructure Reimb. (Legal)  | 1,560               | 27,472              | 13,902              | 2,508             | 2,169               | 2,170            | 2,500               | 2,500              | 0                   |
| <b>Total LICENSES AND PERMITS:</b>                            |                                | <b>737,499</b>      | <b>654,754</b>      | <b>610,095</b>      | <b>457,930</b>    | <b>506,468</b>      | <b>506,180</b>   | <b>376,497</b>      | <b>401,497</b>     | <b>25,000</b>       |
| <b>INTERGOVERNMENTAL REVENUE</b>                              |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>0</b>  |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| 10-33-30  | General Fund Surplus           | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 291,000             | 45,000             | (246,000)           |
| 10-33-31  | Library Surplus                | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-33-40  | State Grants                   | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-33-56  | Class C" Road Fund Allotment"  | 617,890             | 732,955             | 741,584             | 802,068           | 652,582             | 800,000          | 790,000             | 750,000            | (40,000)            |
| 10-33-57  | County Option Hwy/Transit Tax  | 0                   | 0                   | 0                   | 0                 | 182,648             | 190,000          | 200,000             | 200,000            | 0                   |

| Highland City Tentative Budget                         |                               |                |                |                |                |                |                  |                  |                  |                  |
|--|-------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|
| Fiscal Year 2020-2021                                  |                               |                |                |                |                |                |                  |                  |                  |                  |
| Version 10 for Council Meeting 06092020                |                               |                |                |                |                |                |                  |                  |                  |                  |
| Will be used for final FY 2019-2020 budget adjustments |                               |                |                |                |                |                |                  |                  |                  |                  |
|  |                               | 2015-16        | 2016-17        | 2017-18        | 2018-19        | 2019-20        | 2019-2020        | 2019-20          | 2020-21          | FY 2021 Bud.     |
|  |                               | Prior year 4   | Prior year 3   | Prior year 2   | Prior year     | Current year   | Forecast         | Current year     | Future year      | Less             |
| Account Number   | Account Title                 | Actual         | Actual         | Actual         | Actual         | Actual         | Forecast         | Budget           | Budget           | FY2020 Bud.      |
| 10-33-58   | State Liquor Fund Allotment   | 13,296         | 11,396         | 10,725         | 11,467         | 16,103         | 16,103           | 11,500           | 16,000           | 4,500            |
| <b>Total INTERGOVERNMENTAL REVENUE:</b>                |                               | <b>631,186</b> | <b>744,351</b> | <b>752,309</b> | <b>813,534</b> | <b>851,333</b> | <b>1,006,103</b> | <b>1,292,500</b> | <b>1,011,000</b> | <b>(281,500)</b> |
| <b>FEES AND SERVICES</b>                               |                               |                |                |                |                |                |                  |                  |                  |                  |
| 10-34-10   | Zoning                        | 7,960          | 3,332          | 10,783         | 8,780          | 6,915          | 7,000            | 3,000            | 3,000            | 0                |
| 10-34-11   | Planning Review               | 0              | 0              | 0              | 1,210          | 0              | 0                | 0                | 0                | 0                |
| 10-34-12   | DRC Fee                       | 14,760         | 2,240          | 1,040          | 840            | 1,400          | 1,400            | 1,000            | 1,000            | 0                |
| 10-34-13   | Open Space Concept            | 0              | 0              | 0              | 0              | 0              | 0                | 0                | 0                | 0                |
| 10-34-14   | Architectural Review          | 0              | 0              | 0              | 575            | 0              | 0                | 0                | 0                | 0                |
| 10-34-15   | Preliminary Review            | 16,360         | 26,495         | 3,045          | 3,045          | 22,660         | 22,660           | 1,000            | 5,000            | 4,000            |
| 10-34-16   | Final Review                  | 14,961         | 12,290         | 6,233          | 4,916          | 11,239         | 11,240           | 5,000            | 5,000            | 0                |
| 10-34-17   | Open Space Inspection Fee     | 0              | 0              | 0              | 0              | 0              | 0                | 0                | 0                | 0                |
| 10-34-18   | Public Works Inspection Fee   | 29,502         | 54,024         | 41,543         | 20,259         | 0              | 0                | 25,000           | 25,000           | 0                |
| 10-34-19   | Open Space Review Fee         | 0              | 0              | 0              | 0              | 0              | 0                | 0                | 0                | 0                |
| 10-34-20   | Annexation Fees               | 200            | 600            | 0              | 0              | 1,100          | 1,100            | 0                | 0                | 0                |
| 10-34-21   | Civil Review Fee              | 49,159         | 38,325         | 28,188         | 12,562         | 24,063         | 24,000           | 10,000           | 10,000           | 0                |
| 10-34-50   | Public Safety Fee             | 0              | 0              | 1,131          | 772            | 594,507        | 641,000          | 641,000          | 658,363          | 17,363           |
| 10-34-72   | Open Space Trees              | 0              | 0              | 0              | 0              | 0              | 0                | 0                | 0                | 0                |
| <b>Total FEES AND SERVICES:</b>                        |                               | <b>132,902</b> | <b>137,306</b> | <b>91,962</b>  | <b>52,959</b>  | <b>661,884</b> | <b>708,400</b>   | <b>686,000</b>   | <b>707,363</b>   | <b>21,363</b>    |
| <b>COURT FINES</b>                                     |                               |                |                |                |                |                |                  |                  |                  |                  |
| 10-35-10   | Highland Fines                | 185,760        | 186,459        | 126,765        | 139,763        | 145,328        | 145,000          | 100,000          | 130,000          | 30,000           |
| 10-35-13   | Highland Traffic School       | 4,327          | 10,505         | 450            | 7,110          | 10,095         | 10,000           | 5,000            | 6,000            | 1,000            |
| 10-35-14   | Alpine Fines                  | 54,457         | 41,575         | 61,500         | 65,127         | 52,951         | 53,000           | 50,000           | 50,000           | 0                |
| 10-35-15   | Highland Small Claims Ct Rev  | 0              | 0              | 0              | 0              | 0              | 0                | 0                | 0                | 0                |
| 10-35-16   | Court Return Check Fees       | 0              | 0              | 0              | 0              | 0              | 0                | 0                | 0                | 0                |
| 10-35-32   | Highland Restitution Revenue  | 0              | 0              | 0              | 0              | 0              | 0                | 0                | 0                | 0                |
| 10-35-33   | Public Defender Reimbursement | 0              | 0              | 0              | 1,641          | 2,046          | 2,025            | 0                | 1,500            | 1,500            |
| <b>Total COURT FINES:</b>                              |                               | <b>244,543</b> | <b>238,538</b> | <b>188,715</b> | <b>213,641</b> | <b>210,419</b> | <b>210,025</b>   | <b>155,000</b>   | <b>187,500</b>   | <b>32,500</b>    |
| <b>OTHER REVENUE</b>                                   |                               |                |                |                |                |                |                  |                  |                  |                  |
| 10-36-10   | Interest Earnings             | 11,960         | 23,736         | 43,873         | 59,681         | 38,262         | 45,914           | 50,000           | 42,000           | (8,000)          |
| 10-36-20   | Rents and Concessions         | 0              | 0              | 0              | 0              | 0              | 0                | 0                | 0                | 0                |
| 10-36-21   | Cell Tower Revenue            | 28,375         | 32,301         | 34,956         | 34,219         | 33,375         | 34,000           | 34,000           | 34,000           | 0                |
| <b>Total OTHER REVENUE:</b>                            |                               | <b>40,335</b>  | <b>56,037</b>  | <b>78,829</b>  | <b>93,900</b>  | <b>71,637</b>  | <b>79,914</b>    | <b>84,000</b>    | <b>76,000</b>    | <b>(8,000)</b>   |

|   |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
|---|--------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|------------------|---------------------|--------------------|---------------------|
| <b>Highland City Tentative Budget</b>                         |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Fiscal Year 2020-2021</b>                                  |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Version 10 for Council Meeting 06092020</b>                |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Will be used for final FY 2019-2020 budget adjustments</b> |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
|   |                                | <b>2015-16</b>      | <b>2016-17</b>      | <b>2017-18</b>      | <b>2018-19</b>    | <b>2019-20</b>      | <b>2019-2020</b> | <b>2019-20</b>      | <b>2020-21</b>     | <b>FY 2021 Bud.</b> |
|   |                                | <b>Prior year 4</b> | <b>Prior year 3</b> | <b>Prior year 2</b> | <b>Prior year</b> | <b>Current year</b> | <b>Forecast</b>  | <b>Current year</b> | <b>Future year</b> | <b>Less</b>         |
| <b>Account Number</b>   | <b>Account Title</b>           | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>     | <b>Actual</b>       | <b>Forecast</b>  | <b>Budget</b>       | <b>Budget</b>      | <b>FY2020 Bud.</b>  |
| <b>CEMETERY REVENUE</b>                                       |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
|   |                                |                     |                     |                     |                   |                     |                  |                     |                    | <b>0</b>            |
| 10-37-10  | Cemetery Lot Sales             | 133,605             | 190,635             | 0                   | 0                 | 40                  | 0                | 0                   | 0                  | 0                   |
| 10-37-20  | Other Income                   | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| <b>Total CEMETERY REVENUE:</b>                                |                                | <b>133,605</b>      | <b>190,635</b>      | <b>0</b>            | <b>0</b>          | <b>40</b>           | <b>0</b>         | <b>0</b>            | <b>0</b>           | <b>0</b>            |
| <b>MISCELLANEOUS REVENUE</b>                                  |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
|   |                                |                     |                     |                     |                   |                     |                  |                     |                    | <b>0</b>            |
| 10-38-40  | Sale of Fixed Assets           | 0                   | 299,750             | 0                   | 378,873           | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-38-49  | Alpine Court                   | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-38-79  | Disc Golf Revenue              | 0                   | 315                 | 357                 | 135               | 27                  | 27               | 150                 | 150                | 0                   |
| 10-38-80  | Grants                         | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-38-81  | Library Grant Revenue          | 11,199              | 5,600               | 5,200               | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-38-82  | Highland Foundation            | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-38-83  | Facility Rentals               | 5,558               | 10,759              | 17,771              | 18,332            | 8,979               | 10,000           | 15,000              | 15,000             | 0                   |
| 10-38-84  | Youth Council Misc. Rev.       | 0                   | 783                 | 17                  | 48                | 297                 | 297              | 0                   | 0                  | 0                   |
| 10-38-87  | Sidewalk Bond Revenue          | 0                   | 0                   | 0                   | 0                 | 5,000               | 5,000            | 0                   | 0                  | 0                   |
| 10-38-88  | School Trauma Kits             | 0                   | 0                   | 0                   | 525               | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-38-89  | Highland Fling Rodeo           | 657                 | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-38-90  | PSD Rent                       | 222,997             | 177,326             | 266,020             | 221,518           | 198,673             | 222,000          | 222,000             | 222,000            | 0                   |
| 10-38-91  | Miscellaneous Revenue          | 61,524              | 39,819              | 38,714              | 8,529             | 56,965              | 52,257           | 20,000              | 15,000             | (5,000)             |
| 10-38-92  | City Events Revenue            | 955                 | 600                 | 1,800               | 920               | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-38-93  | Alpine Reimbursement           | 43,409              | 46,762              | 43,919              | 41,519            | 39,592              | 38,000           | 43,000              | 42,000             | (1,000)             |
| 10-38-94  | Lone Peak PSD Reimbursement    | 36,799              | 50,711              | 41,036              | 31,893            | 42,523              | 42,523           | 40,000              | 40,000             | 0                   |
| 10-38-95  | Highland Fling Revenue         | 30,550              | 36,357              | 36,820              | 38,640            | 51,648              | 51,648           | 50,630              | 50,000             | (630)               |
| 10-38-96  | Cultural ArtsClass Revenue     | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-38-97  | Library Donations              | 5,554               | 709                 | 300                 | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-38-98  | Library Miscellaneous Revenues | 23,515              | 20,709              | 26,164              | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-38-99  | Tree Sale Revenue              | 17,505              | 18,452              | 21,154              | 19,995            | 0                   | 0                | 15,000              | 15,000             | 0                   |
| <b>Total MISCELLANEOUS REVENUE:</b>                           |                                | <b>460,222</b>      | <b>708,652</b>      | <b>499,271</b>      | <b>760,926</b>    | <b>403,705</b>      | <b>421,752</b>   | <b>405,780</b>      | <b>399,150</b>     | <b>(6,630)</b>      |
| <b>REVENUE-GARBAGE &amp; OTHER</b>                            |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
|   |                                |                     |                     |                     |                   |                     |                  |                     |                    | <b>0</b>            |
| 10-39-00  | Other Sources Of Funds         | 0                   | 0                   | 0                   | 0                 | 0                   |                  | 0                   | 0                  | 0                   |
| 10-39-10  | Garbage Collection Fees        | 750,967             | 786,411             | 818,438             | 850,174           | 824,121             | 878,543          | 878,543             | 985,000            | 106,457             |
| 10-39-11  | Indirect Charge Library        | 37,567              | 37,567              | 63,496              | 77,236            | 8,102               | 8,838            | 8,838               | 5,835              | (3,003)             |
| 10-39-15  | Indirect Charge Open Space     | 15,705              | 17,318              | 7,541               | 8,992             | 10,303              | 11,240           | 11,240              | 8,119              | (3,121)             |

| Highland City Tentative Budget                         |                                |                |                  |                  |                  |                |                  |                  |                  |                |
|--|--------------------------------|----------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|----------------|
| Fiscal Year 2020-2021                                  |                                |                |                  |                  |                  |                |                  |                  |                  |                |
| Version 10 for Council Meeting 06092020                |                                |                |                  |                  |                  |                |                  |                  |                  |                |
| Will be used for final FY 2019-2020 budget adjustments |                                |                |                  |                  |                  |                |                  |                  |                  |                |
|  |                                | 2015-16        | 2016-17          | 2017-18          | 2018-19          | 2019-20        | 2019-2020        | 2019-20          | 2020-21          | FY 2021 Bud.   |
|  |                                | Prior year 4   | Prior year 3     | Prior year 2     | Prior year       | Current year   | Forecast         | Current year     | Future year      | Less           |
| Account Number   | Account Title                  | Actual         | Actual           | Actual           | Actual           | Actual         | Forecast         | Budget           | Budget           | FY2020 Bud.    |
| 10-39-20   | Indirect Charge Sewer          | 60,027         | 67,986           | 53,450           | 50,402           | 54,294         | 59,230           | 59,230           | 81,451           | 22,221         |
| 10-39-25   | Indirect Charge Cemetery       | 0              | 0                | 0                | 0                | 3,851          | 4,201            | 4,201            | 2,454            | (1,747)        |
| 10-39-30   | Indirect Charge PI             | 54,130         | 62,769           | 30,284           | 51,237           | 52,766         | 57,563           | 57,563           | 77,056           | 19,493         |
| 10-39-35   | Indirect Charge Storm Water    | 15,321         | 14,972           | 8,415            | 12,197           | 12,303         | 13,422           | 13,422           | 10,985           | (2,437)        |
| 10-39-40   | Indirect Charge Culinary Water | 35,128         | 40,984           | 23,107           | 28,379           | 28,035         | 30,583           | 30,583           | 26,073           | (4,510)        |
| 10-39-41   | Rent Charge Library            | 0              | 0                | 0                | 0                | 0              | 0                | 0                | 0                | 0              |
| <b>Total REVENUE-GARBAGE &amp; OTHER:</b>              |                                | <b>968,844</b> | <b>1,028,007</b> | <b>1,004,731</b> | <b>1,078,617</b> | <b>993,776</b> | <b>1,063,621</b> | <b>1,063,621</b> | <b>1,196,974</b> | <b>133,353</b> |
| <b>COUNCIL</b>   |                                |                |                  |                  |                  |                |                  |                  |                  |                |
| 10-41-11   | Salaries/Wages                 | 23,666         | 23,220           | 23,220           | 23,220           | 22,253         | 26,121           | 25,155           | 25,155           | 0              |
| 10-41-13   | Employee Benefits              | 3,953          | 4,737            | 4,370            | 4,331            | 4,328          | 5,082            | 4,400            | 4,400            | 0              |
| 10-41-21   | Professional Org. Memberships  | 18,526         | 19,529           | 20,309           | 21,340           | 35,252         | 35,252           | 27,000           | 25,000           | (2,000)        |
| 10-41-22   | Public Notices                 | 2,568          | 5,268            | 3,156            | 6,586            | 2,626          | 3,000            | 3,500            | 3,500            | 0              |
| 10-41-23   | Mileage Reimbursement          | 0              | 0                | 0                | 0                | 0              | 0                | 400              | 400              | 0              |
| 10-41-28   | Telephone                      | 0              | 0                | 0                | 0                | 0              | 0                | 0                | 0                | 0              |
| 10-41-31   | Professional Services          | 2,208          | 18,560           | 18,222           | 10,234           | 15,014         | 18,000           | 17,400           | 17,500           | 100            |
| 10-41-33   | Continuing Education           | 455            | 655              | 945              | 1,095            | 1,275          | 1,275            | 1,000            | 1,500            | 500            |
| 10-41-51   | Insurance & Bonds              | 0              | 0                | 0                | 0                | 0              | 0                | 0                | 0                | 0              |
| 10-41-55   | Overhead Allocation            | 0              | 0                | 0                | 0                | 0              | 0                | 0                | 0                | 0              |
| 10-41-56   | Legal Settlements              | 0              | 0                | 0                | 0                | 0              | 0                | 0                | 0                | 0              |
| 10-41-60   | Youth City Council             | 4,136          | 5,738            | 5,977            | 5,637            | 2,917          | 4,000            | 6,500            | 6,500            | 0              |
| 10-41-61   | Misc. Supplies & Expenses      | 1,983          | 2,433            | 4,596            | 5,747            | 3,014          | 3,500            | 5,000            | 5,000            | 0              |
| 10-41-62   | Council Appropriations         | 1,442          | 1,945            | 694              | 4,028            | 7,019          | 7,000            | 7,000            | 7,000            | 0              |
| 10-41-63   | Economic Development           | 0              | 0                | 18,588           | 36,133           | 15,150         | 6,550            | 0                | 0                | 0              |
| 10-41-64   | Highland Historical Society    | 100            | 0                | 0                | 0                | 0              | 0                | 100              | 100              | 0              |
| <b>Total COUNCIL:</b>                                  |                                | <b>59,037</b>  | <b>82,084</b>    | <b>100,076</b>   | <b>118,351</b>   | <b>108,848</b> | <b>109,779</b>   | <b>97,455</b>    | <b>96,055</b>    | <b>(1,400)</b> |
| <b>COURT</b>   |                                |                |                  |                  |                  |                |                  |                  |                  |                |
| 10-42-11   | Salaries/Wages                 | 79,695         | 54,889           | 59,354           | 62,518           | 56,811         | 66,211           | 67,057           | 67,057           | 0              |
| 10-42-12   | Overtime                       | 0              | 0                | 0                | 0                | 0              | 0                | 0                | 0                | 0              |
| 10-42-13   | Employee Benefits              | 11,614         | 8,649            | 8,326            | 8,588            | 7,899          | 9,299            | 9,652            | 9,652            | 0              |
| 10-42-15   | Part-Time Employee             | 0              | 0                | 0                | 0                | 0              | 0                | 0                | 0                | 0              |
| 10-42-21   | Professional Org. Memberships  | 0              | 464              | 275              | 540              | 0              | 700              | 700              | 700              | 0              |
| 10-42-22   | Prosecutor                     | 18,717         | 17,931           | 16,560           | 14,997           | 13,640         | 17,640           | 20,000           | 18,000           | (2,000)        |
| 10-42-23   | Mileage Reimbursement          | 0              | 418              | 368              | 0                | 0              | 0                | 500              | 500              | 0              |

|   |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
|---|--------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|------------------|---------------------|--------------------|---------------------|
| <b>Highland City Tentative Budget</b>                         |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Fiscal Year 2020-2021</b>                                  |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Version 10 for Council Meeting 06092020</b>                |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Will be used for final FY 2019-2020 budget adjustments</b> |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
|   |                                | <b>2015-16</b>      | <b>2016-17</b>      | <b>2017-18</b>      | <b>2018-19</b>    | <b>2019-20</b>      | <b>2019-2020</b> | <b>2019-20</b>      | <b>2020-21</b>     | <b>FY 2021 Bud.</b> |
|   |                                | <b>Prior year 4</b> | <b>Prior year 3</b> | <b>Prior year 2</b> | <b>Prior year</b> | <b>Current year</b> | <b>Forecast</b>  | <b>Current year</b> | <b>Future year</b> | <b>Less</b>         |
| <b>Account Number</b>   | <b>Account Title</b>           | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>     | <b>Actual</b>       | <b>Forecast</b>  | <b>Budget</b>       | <b>Budget</b>      | <b>FY2020 Bud.</b>  |
| 10-42-24  | Office Supplies & Postage      | 1,811               | 1,022               | 1,001               | 547               | 657                 | 1,000            | 1,500               | 1,200              | (300)               |
| 10-42-25  | Witness Fees                   | 463                 | 333                 | 611                 | 111               | 74                  | 300              | 1,000               | 1,000              | 0                   |
| 10-42-26  | Technical Manuals & Code Books | 584                 | 186                 | 762                 | 317               | 111                 | 300              | 650                 | 650                | 0                   |
| 10-42-27  | Credit Card Fees               | 3,815               | 4,660               | 5,803               | 5,425             | 5,148               | 5,800            | 4,600               | 5,200              | 600                 |
| 10-42-28  | Uniforms                       | 0                   | 0                   | 0                   | 0                 | 40                  | 40               | 0                   | 0                  | 0                   |
| 10-42-30  | Alpine Fine Reimbursement      | 51,152              | 54,602              | 62,342              | 70,674            | 45,824              | 54,824           | 55,000              | 55,000             | 0                   |
| 10-42-31  | Victim Restitution Fund        | 67,547              | 68,296              | 45,073              | 44,791            | 54,954              | 60,954           | 46,000              | 50,000             | 4,000               |
| 10-42-33  | Continuing Education           | 834                 | 1,062               | 1,927               | 1,855             | 872                 | 1,000            | 1,200               | 2,000              | 800                 |
| 10-42-34  | Public Defender                | 15,701              | 22,365              | 26,502              | 24,885            | 27,849              | 32,849           | 20,000              | 30,000             | 10,000              |
| 10-42-35  | Court Interpreter              | 625                 | 550                 | 475                 | 920               | 882                 | 1,000            | 600                 | 1,200              | 600                 |
| 10-42-36  | Court Bailiff/Security         | 6,285               | 7,147               | 6,842               | 6,553             | 5,362               | 6,862            | 8,800               | 8,800              | 0                   |
| 10-42-74  | Capital Outlay-Equipment       | 0                   | 0                   | 1,200               | 4,487             | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-42-75  | Internal Service IT Expense    | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 1,950               | 1,950              | 0                   |
| <b>Total COURT:</b>   |                                | <b>258,842</b>      | <b>242,575</b>      | <b>237,420</b>      | <b>247,209</b>    | <b>220,123</b>      | <b>258,779</b>   | <b>239,209</b>      | <b>252,909</b>     | <b>13,700</b>       |
| <b>ADMINISTRATIVE</b>   |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| 10-43-11  | Salaries/Wages                 | 99,141              | 86,536              | 96,673              | 85,412            | 69,869              | 81,869           | 77,877              | 98,216             | 20,340              |
| 10-43-12  | Overtime                       | 0                   | 0                   | 35                  | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-43-13  | Employee Benefits              | 37,480              | 44,388              | 45,323              | 36,962            | 35,568              | 41,688           | 38,524              | 50,524             | 11,999              |
| 10-43-14  | Merit Pay Increase & Benefits  | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-43-15  | Part-Time Employee             | 0                   | 0                   | 0                   | 0                 | 3,456               | 3,500            | 5,000               | 0                  | (5,000)             |
| 10-43-20  | Personnel Advertising          | 90                  | 1,290               | 128                 | 0                 | 0                   | 250              | 0                   | 0                  | 0                   |
| 10-43-21  | Professional Org. Memberships  | 1,470               | 3,180               | 1,944               | 5,075             | 2,385               | 2,985            | 2,000               | 2,000              | 0                   |
| 10-43-22  | Public Notices                 | 0                   | 95                  | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-43-23  | Mileage Reimbursement          | 7                   | 55                  | 0                   | 0                 | 43                  | 100              | 200                 | 100                | (100)               |
| 10-43-24  | Office Supplies                | 17,117              | 17,871              | 14,034              | 12,858            | 9,595               | 12,595           | 14,000              | 14,000             | 0                   |
| 10-43-25  | Equip.-Supplies & Maintenance  | 5,119               | 1,850               | 1,657               | 2,759             | 2,395               | 2,795            | 4,000               | 3,000              | (1,000)             |
| 10-43-26  | Personnel Recruitment          | 960                 | 37                  | 163                 | 1,430             | 559                 | 1,000            | 1,000               | 1,000              | 0                   |
| 10-43-27  | Newsletter Printing            | 4,968               | 5,812               | 6,968               | 10,387            | 5,519               | 8,519            | 8,000               | 6,000              | (2,000)             |
| 10-43-28  | Telephone                      | 9,534               | 11,280              | 11,988              | 17,359            | 16,657              | 19,157           | 16,000              | 19,500             | 3,500               |
| 10-43-29  | Website                        | 15,666              | 14,385              | 13,155              | 6,010             | 6,096               | 6,100            | 5,500               | 6,100              | 600                 |
| 10-43-30  | Car Allowance                  | 2,242               | 2,400               | 4,431               | 4,800             | 4,246               | 4,800            | 4,800               | 4,800              | 0                   |
| 10-43-31  | Professional & Technical/IT    | 34,685              | 26,989              | 29,795              | 35,077            | 32,893              | 35,893           | 33,600              | 36,000             | 2,400               |
| 10-43-32  | Postage                        | 2,593               | 4,113               | 5,000               | 5,694             | 5,000               | 6,000            | 6,000               | 5,000              | (1,000)             |
| 10-43-33  | Continuing Education           | 4,602               | 3,010               | 2,243               | 2,036             | 2,660               | 2,700            | 4,500               | 4,000              | (500)               |

|   |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
|---|--------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|------------------|----------------------------|---------------------------|-------------------------|
| <b>Highland City Tentative Budget</b>                         |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
| <b>Fiscal Year 2020-2021</b>                                  |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
| <b>Version 10 for Council Meeting 06092020</b>                |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
| <b>Will be used for final FY 2019-2020 budget adjustments</b> |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
|   |                                | <b>2015-16</b>      | <b>2016-17</b>      | <b>2017-18</b>      | <b>2018-19</b>    | <b>2019-20</b>      | <b>2019-2020</b> | <b>2019-20</b>             | <b>2020-21</b>            | <b>FY 2021 Bud.</b>     |
|   |                                | <b>Prior year 4</b> | <b>Prior year 3</b> | <b>Prior year 2</b> | <b>Prior year</b> | <b>Current year</b> | <b>Forecast</b>  | <b>Current year Budget</b> | <b>Future year Budget</b> | <b>Less FY2020 Bud.</b> |
| <b>Account Number</b>   | <b>Account Title</b>           | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>     | <b>Actual</b>       | <b>Forecast</b>  | <b>Budget</b>              | <b>Budget</b>             | <b>FY2020 Bud.</b>      |
| 10-43-34  | Building Maintenance           | 27,214              | 62,120              | 82,448              | 59,952            | 157,080             | 221,080          | 166,000                    | 70,000                    | (96,000)                |
| 10-43-35  | Building Utilities             | 47,084              | 42,309              | 49,499              | 50,387            | 45,132              | 53,132           | 50,000                     | 45,000                    | (5,000)                 |
| 10-43-37  | Technical Manuals & Code Books | 560                 | 909                 | 471                 | 69                | 0                   | 0                | 300                        | 300                       | 0                       |
| 10-43-38  | Uniforms                       | 290                 | 500                 | 298                 | 275               | 257                 | 300              | 400                        | 200                       | (200)                   |
| 10-43-39  | Safety Committee               | 1,474               | 2,407               | 1,714               | 7,375             | 3,599               | 5,099            | 5,600                      | 5,600                     | 0                       |
| 10-43-40  | Mass Notification System       | 3,745               | 3,745               | 0                   | 3,555             | 3,555               | 3,555            | 3,745                      | 3,745                     | 0                       |
| 10-43-41  | Phone Reimbursement            | 0                   | 2,160               | 2,160               | 2,160             | 1,911               | 2,160            | 2,160                      | 2,160                     | 0                       |
| 10-43-47  | Supplies & Expenses-Mayor      | 0                   | 0                   | 1,655               | 125               | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-43-48  | Supplies & Expenses Oper Mgr   | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-43-49  | Supplies & Expenses City Adm   | 1,357               | 689                 | 958                 | 286               | 505                 | 0                | 2,000                      | 2,000                     | 0                       |
| 10-43-50  | Covid-19 Expenses              | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-43-51  | Insurance & Surety Bonds       | 74,298              | 52,196              | 65,984              | 59,866            | 55,056              | 55,100           | 56,015                     | 57,279                    | 1,264                   |
| 10-43-52  | Bond Continuing Disclosure Fee | 1,708               | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-43-55  | State Unemployment Payments    | 0                   | 15,117              | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-43-60  | Overhead Allocation            | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-43-61  | Miscellaneous Supplies         | 935                 | 412                 | 125                 | 617               | 293                 | 300              | 500                        | 500                       | 0                       |
| 10-43-62  | Miscellaneous Services         | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-43-74  | Capital Outlay-Equipment       | 18,042              | 10,068              | 15,384              | 151               | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-43-75  | Capital Outlay-Special Proj    | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-43-79  | Capital Outlay-IT              | 0                   | 0                   | 61,643              | 10,144            | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-43-82  | Internal Service IT Expense    | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 5,320                      | 5,510                     | 190                     |
| <b>Total ADMINISTRATIVE:</b>                                  |                                | <b>412,379</b>      | <b>415,924</b>      | <b>515,877</b>      | <b>420,822</b>    | <b>464,859</b>      | <b>570,676</b>   | <b>513,041</b>             | <b>442,534</b>            | <b>(70,507)</b>         |
| <b>AUDITOR</b>  |                                |                     |                     |                     |                   |                     |                  |                            |                           | <b>0</b>                |
| 10-45-31  | Professional & Technical Serv  | 9,500               | 11,000              | 11,300              | 11,749            | 16,500              | 16,500           | 16,500                     | 16,500                    | 0                       |
| 10-45-32  | Overhead Allocation            | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| <b>Total AUDITOR:</b>   |                                | <b>9,500</b>        | <b>11,000</b>       | <b>11,300</b>       | <b>11,749</b>     | <b>16,500</b>       | <b>16,500</b>    | <b>16,500</b>              | <b>16,500</b>             | <b>0</b>                |
| <b>FINANCE DEPT</b>   |                                |                     |                     |                     |                   |                     |                  |                            |                           | <b>0</b>                |
| 10-46-11  | Salaries/Wages                 | 103,238             | 97,664              | 100,405             | 101,721           | 95,687              | 112,487          | 110,439                    | 111,228                   | 788                     |
| 10-46-12  | Overtime                       | 650                 | 567                 | 329                 | 252               | 255                 | 300              | 0                          | 250                       | 250                     |
| 10-46-13  | Employee Benefits              | 48,795              | 52,252              | 47,859              | 48,342            | 44,897              | 52,897           | 49,998                     | 51,044                    | 1,046                   |
| 10-46-21  | Professional Org. Memberships  | 795                 | 805                 | 1,155               | 1,455             | 1,145               | 1,400            | 1,200                      | 1,600                     | 400                     |
| 10-46-23  | Mileage Reimbursement          | 431                 | 404                 | 328                 | 493               | 128                 | 200              | 1,125                      | 1,125                     | 0                       |
| 10-46-24  | Office Supplies & Postage      | 1,000               | 673                 | 1,069               | 796               | 0                   | 500              | 700                        | 500                       | (200)                   |



| Highland City Tentative Budget                         |                               |              |              |              |            |              |           |              |             |              |
|--|-------------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                               |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                               |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                               |              |              |              |            |              |           |              |             |              |
|  |                               | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                               | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title                 | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget       | Budget      | FY2020 Bud.  |
| 10-48-30   | Uniforms                      | 99           | 150          | 91           | 74         | 95           | 100       | 100          | 100         | 0            |
| 10-48-31   | Legal Services                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 10-48-33   | Continuing Education          | 1,331        | 2,192        | 2,141        | 2,586      | 783          | 1,000     | 2,300        | 2,300       | 0            |
| 10-48-74   | Capital Outlay-Equipment      | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total TREASURER:                                       |                               | 24,632       | 41,714       | 47,149       | 50,175     | 43,264       | 50,714    | 51,495       | 49,253      | (2,242)      |
| <b>ATTORNEY</b>  |                               |              |              |              |            |              |           |              |             |              |
| 0  |                               |              |              |              |            |              |           |              |             |              |
| 10-49-31   | Professional & Technical Ser  | 45,250       | 49,225       | 42,275       | 65,343     | 61,265       | 69,265    | 50,000       | 65,000      | 15,000       |
| 10-49-32   | Legal Settlements             | 200,000      | 200,000      | 24,866       | 0          | 7,000        | 7,000     | 0            | 0           | 0            |
| Total ATTORNEY:  |                               | 245,250      | 249,225      | 67,141       | 65,343     | 68,265       | 76,265    | 50,000       | 65,000      | 15,000       |
| <b>APPEAL AUTHORITY</b>                                |                               |              |              |              |            |              |           |              |             |              |
| 0  |                               |              |              |              |            |              |           |              |             |              |
| 10-51-31   | Professional & Tech. Services | 1,585        | 1,250        | 0            | 1,844      | 0            | 0         | 1,000        | 1,000       | 0            |
| Total APPEAL AUTHORITY:                                |                               | 1,585        | 1,250        | 0            | 1,844      | 0            | 0         | 1,000        | 1,000       | 0            |
| <b>PLANNING &amp; ZONING</b>                           |                               |              |              |              |            |              |           |              |             |              |
| 0  |                               |              |              |              |            |              |           |              |             |              |
| 10-52-11   | Salaries/Wages                | 39,404       | 24,683       | 25,725       | 45,013     | 41,484       | 48,884    | 46,090       | 46,396      | 306          |
| 10-52-12   | Overtime                      | 75           | 41           | 13           | 713        | 205          | 200       | 1,000        | 1,000       | 0            |
| 10-52-13   | Employee Benefits             | 10,971       | 11,840       | 14,298       | 23,045     | 20,214       | 23,714    | 22,718       | 22,973      | 255          |
| 10-52-14   | Other Benefits                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 10-52-15   | Planning Commission Salaries  | 4,457        | 3,639        | 2,901        | 8,083      | 2,652        | 3,152     | 5,000        | 5,000       | 0            |
| 10-52-21   | Professional Org. Memberships | 483          | 514          | 564          | 0          | 99           | 100       | 500          | 500         | 0            |
| 10-52-22   | Public Notices                | 4,217        | 6,376        | 5,412        | 3,724      | 469          | 1,000     | 3,000        | 3,000       | 0            |
| 10-52-23   | Mileage Reimbursement         | 0            | 0            | 0            | 12         | 25           | 250       | 100          | 100         | 0            |
| 10-52-24   | Office Supplies & Postage     | 0            | 0            | 14           | 0          | 0            | 0         | 0            | 0           | 0            |
| 10-52-25   | Special Projects              | 10,109       | 11,218       | 625          | 3,620      | 8,150        | 8,150     | 10,000       | 0           | (10,000)     |
| 10-52-26   | Fuel For Vehicles             | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 10-52-27   | Postage                       | 481          | 150          | 0            | 0          | 0            | 0         | 250          | 250         | 0            |
| 10-52-28   | Software Licenses             | 1,002        | 1,002        | 1,194        | 1,194      | 1,002        | 1,002     | 1,000        | 1,000       | 0            |
| 10-52-29   | Car Allowance                 | 6,176        | 2,400        | 369          | 0          | 0            | 0         | 0            | 0           | 0            |
| 10-52-30   | Uniforms                      | 183          | 293          | 109          | 89         | 96           | 100       | 100          | 100         | 0            |
| 10-52-31   | Plat Recording Fees           | 0            | 0            | 0            | 726        | 828          | 1,000     | 0            | 1,000       | 1,000        |
| 10-52-32   | Planner                       | 0            | 10,353       | 1,806        | 0          | 0            | 0         | 0            | 0           | 0            |
| 10-52-33   | Continuing Education          | 307          | 127          | 735          | 1,516      | 117          | 200       | 2,000        | 1,800       | (200)        |
| 10-52-34   | Engineer                      | 5,283        | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |



| Highland City Tentative Budget                         |                                |              |              |              |            |              |           |              |             |              |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |           |              |             |              |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget       | Budget      | FY2020 Bud.  |
| 10-52-35   | Phone Reimbursement            | 0            | 0            | 0            | 0          | 0            | 0         | 600          | 0           | (600)        |
| 10-52-74   | Capital Outlay-Equipment       | 1,500        | 1,090        | 99           | 0          | 500          | 500       | 1,000        | 1,000       | 0            |
| Total PLANNING & ZONING:                               |                                | 84,649       | 73,726       | 53,864       | 87,736     | 75,841       | 88,253    | 93,358       | 84,120      | (9,238)      |
| <b>POLICE DEPARTMENT</b>                               |                                |              |              |              |            |              |           |              |             | <b>0</b>     |
| 10-54-31   | Lone Peak Public Safety Dist.  | 1,860,812    | 1,925,948    | 1,951,206    | 2,026,780  | 1,821,753    | 2,186,104 | 2,186,104    | 2,216,006   | 29,902       |
| 10-54-54   | Contributions                  | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total POLICE DEPARTMENT:                               |                                | 1,860,812    | 1,925,948    | 1,951,206    | 2,026,780  | 1,821,753    | 2,186,104 | 2,186,104    | 2,216,006   | 29,902       |
| <b>EMERGENCY SERVICES</b>                              |                                |              |              |              |            |              |           |              |             | <b>0</b>     |
| 10-57-11   | Administration Expense         | 238,917      | 115,178      | 149,005      | 143,014    | 123,888      | 148,666   | 148,666      | 155,648     | 6,982        |
| 10-57-31   | Lone Peak Public Safety Dist   | 1,059,333    | 1,145,431    | 1,107,643    | 1,316,277  | 1,543,484    | 1,852,180 | 1,852,180    | 1,801,795   | (50,385)     |
| Total EMERGENCY SERVICES:                              |                                | 1,298,250    | 1,260,609    | 1,256,648    | 1,459,291  | 1,667,371    | 2,000,846 | 2,000,846    | 1,957,443   | (43,403)     |
| <b>BUILDING INSPECTION</b>                             |                                |              |              |              |            |              |           |              |             | <b>0</b>     |
| 10-58-11   | Salaries/Wages                 | 114,660      | 104,059      | 105,650      | 107,876    | 84,757       | 102,557   | 111,462      | 118,116     | 6,654        |
| 10-58-12   | Overtime                       | 7,458        | 4,053        | 1,344        | 297        | 38           | 50        | 5,000        | 1,500       | (3,500)      |
| 10-58-13   | Employee Benefits              | 58,935       | 62,125       | 58,800       | 59,502     | 34,300       | 40,500    | 59,277       | 57,015      | (2,262)      |
| 10-58-21   | Professional Org. Memberships  | 138          | 75           | 305          | 0          | 230          | 250       | 400          | 300         | (100)        |
| 10-58-23   | Mileage Reimbursement          | 125          | 0            | 0            | 597        | 141          | 300       | 600          | 600         | 0            |
| 10-58-24   | Office Supplies & Postage      | 0            | 0            | 30           | 0          | 0            | 0         | 0            | 0           | 0            |
| 10-58-25   | Fuel Expenditure Vehicles      | 1,631        | 1,519        | 1,706        | 1,697      | 635          | 2,000     | 2,500        | 2,000       | (500)        |
| 10-58-26   | Technical Manuals & Code Books | 0            | 0            | 188          | 9          | 227          | 250       | 500          | 1,000       | 500          |
| 10-58-27   | Vehicle Maintenance            | 730          | 0            | 0            | 1,236      | 0            | 0         | 0            | 0           | 0            |
| 10-58-28   | Software                       | 500          | 1,199        | 7,298        | 2,000      | 2,000        | 2,000     | 3,000        | 3,000       | 0            |
| 10-58-29   | Cell Phone                     | 888          | 1,150        | 1,229        | 1,446      | 796          | 996       | 1,200        | 1,200       | 0            |
| 10-58-31   | Professional & Tech. Services  | 25,481       | 26,019       | 6,987        | 8,800      | 23,260       | 24,260    | 10,000       | 10,000      | 0            |
| 10-58-33   | Continuing Education           | 3,023        | 1,410        | 1,316        | 608        | 619          | 700       | 2,000        | 1,000       | (1,000)      |
| 10-58-38   | Uniforms                       | 392          | 595          | 515          | 359        | 254          | 300       | 600          | 600         | 0            |
| 10-58-74   | Capital Outlay-Equipment       | 267          | 0            | 88           | 29,567     | 0            | 0         | 600          | 600         | 0            |
| 10-58-75   | Internal Service IT Expense    | 0            | 0            | 0            | 0          | 0            | 0         | 950          | 960         | 10           |
| Total BUILDING INSPECTION:                             |                                | 214,229      | 202,203      | 185,455      | 213,995    | 147,256      | 174,162   | 198,089      | 197,891     | (198)        |
| <b>STREETS AND ROADS</b>                               |                                |              |              |              |            |              |           |              |             | <b>0</b>     |
| 10-60-11   | Salaries/Wages                 | 209,681      | 195,905      | 235,742      | 174,222    | 138,619      | 163,019   | 145,133      | 143,426     | (1,707)      |

|   |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
|---|--------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|------------------|----------------------------|---------------------------|-------------------------|
| <b>Highland City Tentative Budget</b>                         |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
| <b>Fiscal Year 2020-2021</b>                                  |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
| <b>Version 10 for Council Meeting 06092020</b>                |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
| <b>Will be used for final FY 2019-2020 budget adjustments</b> |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
|   |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
|   |                                | <b>2015-16</b>      | <b>2016-17</b>      | <b>2017-18</b>      | <b>2018-19</b>    | <b>2019-20</b>      | <b>2019-2020</b> | <b>2019-20</b>             | <b>2020-21</b>            | <b>FY 2021 Bud.</b>     |
|   |                                | <b>Prior year 4</b> | <b>Prior year 3</b> | <b>Prior year 2</b> | <b>Prior year</b> | <b>Current year</b> |                  |                            |                           |                         |
| <b>Account Number</b>   | <b>Account Title</b>           | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>     | <b>Actual</b>       | <b>Forecast</b>  | <b>Current year Budget</b> | <b>Future year Budget</b> | <b>Less FY2020 Bud.</b> |
| 10-60-12  | Overtime                       | 553                 | 1,347               | 4,816               | 2,561             | 842                 | 1,500            | 3,000                      | 2,000                     | (1,000)                 |
| 10-60-13  | Employee Benefits              | 102,720             | 114,313             | 114,575             | 93,487            | 81,799              | 93,799           | 88,807                     | 85,179                    | (3,628)                 |
| 10-60-14  | Salaries/Wages Part-Time       | 75                  | 7,418               | 1,027               | 0                 | 0                   | 0                | 7,000                      | 7,000                     | 0                       |
| 10-60-15  | Overtime Snow Removal          | 8,204               | 7,484               | 6,296               | 15,000            | 11,245              | 11,300           | 7,500                      | 7,500                     | 0                       |
| 10-60-16  | Radio Maintenance              | 0                   | 0                   | 0                   | 1,000             | 360                 | 480              | 1,000                      | 500                       | (500)                   |
| 10-60-17  | Mobile Telephones              | 1,857               | 1,776               | 1,835               | 2,268             | 2,076               | 2,276            | 2,200                      | 2,200                     | 0                       |
| 10-60-27  | Street Light Power             | 78,016              | 67,357              | 70,981              | 71,865            | 60,226              | 72,226           | 72,000                     | 72,000                    | 0                       |
| 10-60-28  | Street Light Repair            | 11,010              | 4,796               | 14,781              | 17,491            | 13,458              | 15,000           | 15,000                     | 15,000                    | 0                       |
| 10-60-30  | Bldg Maintenance & Utilities   | 2,528               | 2,501               | 227                 | 1,563             | 1,144               | 1,544            | 2,500                      | 2,500                     | 0                       |
| 10-60-31  | Rep.Potholes, Crack Seal, Etc. | 50,709              | 118,627             | 80,861              | 121,343           | 47,041              | 100,000          | 100,000                    | 100,000                   | 0                       |
| 10-60-33  | Continuing Education           | 2,697               | 2,999               | 2,045               | 2,078             | 1,685               | 1,500            | 3,000                      | 2,500                     | (500)                   |
| 10-60-34  | Prof and Tech Services         | 67,468              | 95,874              | 3,135               | 150               | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-60-35  | Professional Org. Memberships  | 2,250               | 0                   | 712                 | 121               | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-60-36  | Office Supplies                | 632                 | 236                 | 541                 | 500               | 441                 | 500              | 500                        | 500                       | 0                       |
| 10-60-37  | Sidewalk Repair & Maint        | 21,952              | 30,274              | 34,942              | 19,890            | 22,680              | 57,000           | 57,000                     | 55,000                    | (2,000)                 |
| 10-60-38  | Uniforms & Safety Wear         | 1,706               | 1,830               | 1,609               | 1,840             | 1,817               | 2,000            | 2,000                      | 2,000                     | 0                       |
| 10-60-39  | Street Striping                | 3,906               | 14,103              | 0                   | 13,566            | 8,387               | 16,000           | 16,000                     | 16,000                    | 0                       |
| 10-60-40  | School Crossing Maintenance    | 723                 | 0                   | 1,470               | 1,408             | 638                 | 1,500            | 1,500                      | 1,500                     | 0                       |
| 10-60-41  | Pedestrian Crossings           | 803                 | 0                   | 1,392               | 1,504             | 1,158               | 1,500            | 1,500                      | 1,500                     | 0                       |
| 10-60-42  | Technical Manuals & Code Books | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-60-47  | Public Works Shop Tools & Sup  | 2,213               | 2,212               | 2,013               | 1,956             | 3,246               | 3,200            | 2,000                      | 3,000                     | 1,000                   |
| 10-60-48  | Streets, Traffic, & Warn Signs | 8,483               | 11,641              | 22,328              | 16,544            | 5,434               | 15,000           | 15,000                     | 15,000                    | 0                       |
| 10-60-49  | Snow Removal                   | 19                  | 0                   | 0                   | 0                 | 709                 | 710              | 0                          | 0                         | 0                       |
| 10-60-50  | Equipment Repair & Maintenance | 0                   | 0                   | 12                  | 0                 | 87                  | 100              | 0                          | 0                         | 0                       |
| 10-60-51  | Fuel Expense Vehicles          | 7,266               | 7,169               | 8,011               | 9,444             | 6,137               | 7,637            | 7,500                      | 7,500                     | 0                       |
| 10-60-52  | Snow Removal:Salt              | 50,120              | 33,407              | 24,853              | 49,346            | 62,401              | 62,500           | 55,000                     | 55,000                    | 0                       |
| 10-60-53  | Snow Removal:Equipment Maint   | 7,308               | 13,379              | 9,856               | 14,848            | 13,189              | 13,100           | 15,000                     | 15,000                    | 0                       |
| 10-60-54  | Snow Removal:Fuel & Oil        | 3,418               | 3,802               | 2,920               | 6,640             | 5,891               | 6,000            | 4,000                      | 4,000                     | 0                       |
| 10-60-56  | Maintenance & Repair: Trucks   | 15,796              | 19,001              | 15,217              | 18,113            | 6,621               | 15,000           | 15,000                     | 15,000                    | 0                       |
| 10-60-57  | Maintenance & Repair:Equipment | 25,198              | 23,745              | 13,927              | 25,576            | 7,151               | 25,000           | 25,000                     | 25,000                    | 0                       |
| 10-60-58  | Snow Removal Equipment         | 15,769              | 24,137              | 333,695             | 25,000            | 5,196               | 25,000           | 25,000                     | 25,000                    | 0                       |
| 10-60-59  | Capital Equipment Purchases    | 30,077              | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-60-60  | Snow Removal Equipment         | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 10-60-61  | Drug Testing                   | 0                   | 0                   | 1,260               | 893               | 446                 | 500              | 450                        | 450                       | 0                       |
| 10-60-73  | Capital Outlay-Improvements    | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |

| Highland City Tentative Budget                         |                                |                |                |                  |                |                |                |                |                |                |
|--|--------------------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Fiscal Year 2020-2021                                  |                                |                |                |                  |                |                |                |                |                |                |
| Version 10 for Council Meeting 06092020                |                                |                |                |                  |                |                |                |                |                |                |
| Will be used for final FY 2019-2020 budget adjustments |                                |                |                |                  |                |                |                |                |                |                |
|  |                                | 2015-16        | 2016-17        | 2017-18          | 2018-19        | 2019-20        | 2019-2020      | 2019-20        | 2020-21        | FY 2021 Bud.   |
|  |                                | Prior year 4   | Prior year 3   | Prior year 2     | Prior year     | Current year   | Forecast       | Current year   | Future year    | Less           |
| Account Number   | Account Title                  | Actual         | Actual         | Actual           | Actual         | Actual         | Forecast       | Budget         | Budget         | FY2020 Bud.    |
| 10-60-74   | Capital Outlay-Equipment       | 0              | 0              | 102              | 0              | 0              | 0              | 0              | 0              | 0              |
| 10-60-75   | Capital Outlay-Special Proj    | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0              | 0              |
| 10-60-76   | Internal Service IT Expense    | 0              | 0              | 0                | 0              | 0              | 0              | 1,500          | 1,670          | 170            |
| <b>Total STREETS AND ROADS:</b>                        |                                | <b>733,157</b> | <b>805,332</b> | <b>1,011,182</b> | <b>710,217</b> | <b>510,122</b> | <b>714,891</b> | <b>691,090</b> | <b>682,925</b> | <b>(8,165)</b> |
| <b>ENGINEER 0</b>                                      |                                |                |                |                  |                |                |                |                |                |                |
| 10-66-11   | Salaries/Wages                 | 13,759         | 61,911         | 90,010           | 74,759         | 68,992         | 81,392         | 76,395         | 74,753         | (1,642)        |
| 10-66-13   | Employee Benefits              | 2,568          | 21,931         | 44,279           | 37,347         | 33,924         | 39,924         | 38,803         | 38,454         | (349)          |
| 10-66-14   | Other Benefits                 | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0              | 0              |
| 10-66-29   | Highland City PE Tracking Cost | 281,194        | 130,020        | 0                | 0              | 0              | 0              | 0              | 0              | 0              |
| 10-66-30   | Car Allowance                  | 0              | 2,769          | 4,800            | 4,800          | 4,246          | 4,800          | 4,800          | 4,800          | 0              |
| 10-66-31   | Professiona & Tech Services    | 10,642         | 26,430         | 47,005           | 38,996         | 38,253         | 41,253         | 35,000         | 35,000         | 0              |
| 10-66-32   | GIS Survey                     | 0              | 0              | 4,121            | 3,726          | 919            | 1,000          | 10,000         | 8,000          | (2,000)        |
| 10-66-33   | Equipment-Supplies & Maint     | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0              | 0              |
| 10-66-34   | Fuel and Oil                   | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0              | 0              |
| 10-66-35   | Continuing Education           | 0              | 0              | 840              | 1,179          | 827            | 850            | 2,000          | 1,500          | (500)          |
| 10-66-36   | Office Supplies                | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0              | 0              |
| 10-66-37   | Telephone Reimbursement        | 0              | 540            | 1,080            | 1,080          | 955            | 1,080          | 1,080          | 1,080          | 0              |
| 10-66-38   | Uniforms                       | 0              | 0              | 91               | 84             | 84             | 100            | 100            | 100            | 0              |
| 10-66-39   | Books, Memberships, & Subscrip | 0              | 600            | 0                | 0              | 150            | 150            | 300            | 300            | 0              |
| 10-66-40   | Overhead Allocation            | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0              | 0              |
| 10-66-42   | Technical Manuals & Code Books | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0              | 0              |
| 10-66-74   | Capital Outlay-Equipment       | 1,500          | 0              | 150              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total ENGINEER:</b>                                 |                                | <b>309,663</b> | <b>244,201</b> | <b>192,376</b>   | <b>161,971</b> | <b>148,351</b> | <b>170,550</b> | <b>168,478</b> | <b>163,987</b> | <b>(4,491)</b> |
| <b>PARKS &amp; RECREATION 0</b>                        |                                |                |                |                  |                |                |                |                |                |                |
| 10-70-11   | Salaries/Wages                 | 71,221         | 70,210         | 73,543           | 72,144         | 71,617         | 84,417         | 77,245         | 81,207         | 3,962          |
| 10-70-12   | Overtime                       | 3,847          | 4,791          | 5,685            | 5,008          | 4,888          | 5,688          | 4,000          | 5,000          | 1,000          |
| 10-70-13   | Employee Benefits              | 40,666         | 45,396         | 47,607           | 47,202         | 42,329         | 49,529         | 47,184         | 45,107         | (2,077)        |
| 10-70-14   | Seasonal Employees             | 39,094         | 43,701         | 45,312           | 51,915         | 53,372         | 66,972         | 55,000         | 55,000         | 0              |
| 10-70-15   | Radio Maintenance & Tower Rent | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0              | 0              |
| 10-70-16   | Mobile Telephones              | 2,799          | 3,217          | 3,366            | 3,065          | 2,496          | 3,000          | 3,000          | 3,000          | 0              |
| 10-70-17   | Public Works Bldg Utilities    | 1,951          | 1,561          | 1,261            | 1,916          | 1,442          | 2,000          | 2,500          | 2,500          | 0              |
| 10-70-21   | Org. and Training Memberships  | 570            | 175            | 110              | 755            | 0              | 500            | 500            | 500            | 0              |
| 10-70-22   | Water Park Maintenance         | 574            | 3,409          | 1,603            | 3,465          | 198            | 3,500          | 3,500          | 3,500          | 0              |

|   |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
|---|--------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|------------------|---------------------|--------------------|---------------------|
| <b>Highland City Tentative Budget</b>                         |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Fiscal Year 2020-2021</b>                                  |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Version 10 for Council Meeting 06092020</b>                |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
| <b>Will be used for final FY 2019-2020 budget adjustments</b> |                                |                     |                     |                     |                   |                     |                  |                     |                    |                     |
|   |                                | <b>2015-16</b>      | <b>2016-17</b>      | <b>2017-18</b>      | <b>2018-19</b>    | <b>2019-20</b>      | <b>2019-2020</b> | <b>2019-20</b>      | <b>2020-21</b>     | <b>FY 2021 Bud.</b> |
|   |                                | <b>Prior year 4</b> | <b>Prior year 3</b> | <b>Prior year 2</b> | <b>Prior year</b> | <b>Current year</b> | <b>Forecast</b>  | <b>Current year</b> | <b>Future year</b> | <b>Less</b>         |
| <b>Account Number</b>   | <b>Account Title</b>           | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>     | <b>Actual</b>       | <b>Forecast</b>  | <b>Budget</b>       | <b>Budget</b>      | <b>FY2020 Bud.</b>  |
| 10-70-24  | Playground Maintenance & Rep.  | 1,865               | 2,846               | 2,948               | 3,350             | 772                 | 4,000            | 4,000               | 4,000              | 0                   |
| 10-70-25  | Equipment-Supplies & Maint.    | 2,745               | 4,255               | 2,394               | 9,678             | 3,738               | 4,500            | 4,490               | 5,000              | 510                 |
| 10-70-26  | Water Park Chemicals           | 8,076               | 3,969               | 5,705               | 3,660             | 1,351               | 3,500            | 7,000               | 5,000              | (2,000)             |
| 10-70-27  | Power for Parks, Clocks, & Tim | 4,546               | 3,586               | 3,883               | 4,391             | 3,567               | 5,000            | 5,000               | 5,000              | 0                   |
| 10-70-28  | Recreation                     | (202)               | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-70-29  | Sprinkler Parts & Replacement  | 7,006               | 9,158               | 7,683               | 3,927             | 4,044               | 9,000            | 9,000               | 9,000              | 0                   |
| 10-70-30  | Vehicle Maintenance & Repair   | 8,949               | 7,417               | 6,184               | 9,759             | 8,005               | 9,000            | 9,000               | 9,000              | 0                   |
| 10-70-31  | Park Maintenance Contract      | 29                  | 0                   | 0                   | 1,344             | 4,700               | 4,700            | 0                   | 4,500              | 4,500               |
| 10-70-32  | Water Park Utilities           | 6,813               | 5,123               | 3,897               | 4,091             | 3,376               | 5,000            | 6,000               | 5,000              | (1,000)             |
| 10-70-33  | Lawn Equipment Maintenance     | 8,720               | 9,912               | 7,638               | 8,579             | 11,601              | 13,000           | 8,000               | 11,000             | 3,000               |
| 10-70-34  | Fuel and Oil                   | 5,228               | 5,967               | 4,847               | 6,229             | 6,110               | 8,110            | 9,500               | 8,000              | (1,500)             |
| 10-70-35  | Continuing Education           | 1,041               | 2,631               | 2,308               | 3,247             | 3,141               | 3,150            | 2,500               | 3,000              | 500                 |
| 10-70-36  | Office Supplies                | 0                   | 0                   | 0                   | 57                | 312                 | 300              | 500                 | 500                | 0                   |
| 10-70-37  | Uniforms & Safety Wear         | 988                 | 2,148               | 1,464               | 2,102             | 1,420               | 2,000            | 2,000               | 2,000              | 0                   |
| 10-70-38  | Trail Maintenance              | 42,031              | 35,597              | 15,442              | 280               | 0                   | 70,000           | 70,000              | 70,000             | 0                   |
| 10-70-39  | Fertilizer & Weed Killer       | 26,362              | 24,764              | 14,390              | 27,468            | 13,295              | 26,000           | 26,000              | 26,000             | 0                   |
| 10-70-40  | Public Works Shop Tools & Supp | 1,541               | 1,400               | 1,779               | 1,893             | 263                 | 2,000            | 2,000               | 2,000              | 0                   |
| 10-70-41  | Arbor Day Tree Purchases       | 22,407              | 26,779              | 29,799              | 27,931            | 0                   | 0                | 30,000              | 30,000             | 0                   |
| 10-70-42  | Tree Pruning Project           | 18,940              | 25,611              | 15,009              | 19,852            | 1,981               | 5,981            | 24,000              | 20,000             | (4,000)             |
| 10-70-43  | Tree Tools & Vehicle           | 340                 | 108                 | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-70-44  | Highland Glen Park Improvement | 0                   | 30,527              | 18,779              | 5,950             | 2,718               | 15,000           | 15,000              | 15,000             | 0                   |
| 10-70-45  | UT Cnty Murdock Trail Maint    | 4,119               | 10,624              | 13,034              | 3,770             | 3,250               | 3,250            | 8,500               | 8,500              | 0                   |
| 10-70-46  | Forestry Grant                 | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-70-47  | Charging for PI                | 57,100              | 100,000             | 100,000             | 108,000           | 99,000              | 108,000          | 108,000             | 108,000            | 0                   |
| 10-70-48  | Restroom Maint. & Port-O-Potty | 10,671              | 14,371              | 15,921              | 13,212            | 12,839              | 15,000           | 15,000              | 15,000             | 0                   |
| 10-70-49  | Parks Equipment Move           | 4,812               | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-70-50  | Field Rental Costs (POPotty)   | 0                   | 1,498               | 2,266               | 1,725             | 1,381               | 2,000            | 3,800               | 3,800              | 0                   |
| 10-70-51  | Disc Golf Expense              | 0                   | 0                   | 795                 | 135               | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-70-69  | Equipment Lease & Maintenance  | 3,000               | 3,000               | 3,061               | 3,500             | 3,000               | 3,500            | 3,500               | 3,500              | 0                   |
| 10-70-71  | Capital Outlay-Land            | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-70-72  | Capital Outlay-Buildings       | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-70-73  | Capital Outlay                 | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                   | 0                  | 0                   |
| 10-70-74  | Equipment Replacement Fund     | 0                   | 6,500               | 0                   | 0                 | 0                   | 0                | 5,000               | 25,000             | 20,000              |
| 10-70-75  | Capital Equipment Purchases    | 0                   | 0                   | 0                   | 0                 | 35,611              | 35,611           | 33,800              | 0                  | (33,800)            |
| 10-70-76  | Internal Service IT Expense    | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 570                 | 540                | (30)                |

| Highland City Tentative Budget                         |                                |              |              |              |            |              |          |              |             |              |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |          |              |             |              |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |          |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |          |              |             |              |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-20  | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast | Current year | Future year | Less         |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast | Budget       | Budget      | FY2020 Bud.  |
| Total PARKS & RECREATION:                              |                                | 407,847      | 510,249      | 457,716      | 459,600    | 401,816      | 573,208  | 605,089      | 594,154     | (10,935)     |
| <b>COMMUNITY EVENTS</b>                                |                                |              |              |              |            |              |          |              |             |              |
|  |                                |              |              |              |            |              |          |              |             | 0            |
| 10-72-11   | Salaries/Wages                 | 19,278       | 28,219       | 35,055       | 32,810     | 27,874       | 32,274   | 36,210       | 34,785      | (1,424)      |
| 10-72-12   | Overtime                       | 4,509        | 2,406        | 4,932        | 4,972      | 4,030        | 4,100    | 3,500        | 4,500       | 1,000        |
| 10-72-13   | Employee Benefits              | 10,086       | 14,637       | 15,575       | 10,964     | 9,313        | 10,413   | 9,669        | 6,090       | (3,579)      |
| 10-72-23   | Mileage Reimbursement          | 210          | 484          | 246          | 299        | 249          | 250      | 250          | 300         | 50           |
| 10-72-24   | Office Supplies & Postage      | 27           | 60           | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 10-72-28   | Mobile Phone                   | 495          | 440          | 540          | 595        | 757          | 810      | 810          | 810         | 0            |
| 10-72-30   | Uniforms                       | 50           | 100          | 86           | 76         | 113          | 150      | 150          | 150         | 0            |
| 10-72-31   | Port-O-Potty Rental            | 0            | 957          | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 10-72-33   | Continuing Education           | 1,208        | 114          | 250          | 152        | 0            | 0        | 250          | 250         | 0            |
| 10-72-35   | Community Center Utilities     | 4,095        | 3,778        | 3,273        | 4,562      | 2,858        | 3,658    | 4,000        | 4,000       | 0            |
| 10-72-36   | Community Center Bldg Maint.   | 12,151       | 9,660        | 25,002       | 5,330      | 4,139        | 4,939    | 7,000        | 7,000       | 0            |
| 10-72-53   | Miss North Utah County Pageant | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 10-72-54   | Community Enrichment Grant     | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 10-72-55   | Highland Fling Expense         | 43,434       | 49,733       | 60,325       | 50,787     | 69,267       | 69,267   | 66,630       | 66,000      | (630)        |
| 10-72-56   | Distinguished YW of Highland   | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 10-72-57   | Rodeo                          | 662          | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 10-72-59   | Cultural Arts                  | 3,421        | 3,000        | 3,000        | 3,000      | 3,000        | 3,000    | 3,000        | 3,000       | 0            |
| 10-72-60   | City Beautification            | 0            | 0            | 409          | 434        | 449          | 200      | 500          | 500         | 0            |
| 10-72-61   | Tree Committee                 | 3,500        | 3,553        | 3,445        | 3,207      | 0            | 0        | 3,500        | 3,500       | 0            |
| 10-72-62   | Highland Marketing Campaign    | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 10-72-63   | Community Enrichment           | 3,129        | 1,081        | 2,040        | 3,192      | 3,163        | 4,000    | 4,300        | 4,300       | 0            |
| 10-72-64   | Farmers Market                 | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 10-72-70   | Internal Service IT Expense    | 0            | 0            | 0            | 0          | 0            | 0        | 1,130        | 1,130       | 0            |
| Total COMMUNITY EVENTS:                                |                                | 106,256      | 118,221      | 154,178      | 120,379    | 125,212      | 133,061  | 140,899      | 136,316     | (4,583)      |
| <b>GARBAGE</b>   |                                |              |              |              |            |              |          |              |             |              |
|  |                                |              |              |              |            |              |          |              |             | 0            |
| 10-73-11   | Salaries/Wages                 | 25,512       | 21,931       | 23,122       | 23,804     | 22,918       | 26,918   | 26,628       | 26,492      | (137)        |
| 10-73-12   | Overtime                       | 56           | 40           | 24           | 18         | 15           | 25       | 0            | 0           | 0            |
| 10-73-13   | Employee Benefits              | 11,195       | 13,388       | 13,432       | 14,707     | 11,753       | 13,513   | 14,008       | 10,218      | (3,790)      |
| 10-73-14   | Spring Clean-up Overtime       | 0            | 2,235        | 1,191        | 2,571      | 0            | 0        | 0            | 0           | 0            |
| 10-73-24   | Office Supplies & Postage      | 11           | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 10-73-25   | Equipment-Repairs & Maint      | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |

| Highland City Tentative Budget                         |                                |              |              |              |            |              |           |              |             |              |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |           |              |             |              |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget       | Budget      | FY2020 Bud.  |
| 10-73-26   | Utility Billing                | 5,695        | 7,410        | 6,491        | 7,941      | 8,217        | 9,217     | 8,000        | 9,500       | 1,500        |
| 10-73-31   | Dump Passes                    | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 10-73-45   | Credit Card Fees               | 0            | 0            | 3,250        | 3,363      | 3,452        | 4,152     | 3,500        | 3,500       | 0            |
| 10-73-49   | North Pointe Tipping Fees      | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 250,000     | 250,000      |
| 10-73-50   | Garbage Contract Republic      | 643,473      | 651,227      | 716,112      | 794,009    | 546,515      | 765,000   | 761,192      | 631,000     | (130,192)    |
| 10-73-51   | Bad Debt Expense               | 0            | 24           | (1)          | (118)      | (5)          | (5)       | 0            | 0           | 0            |
| 10-73-70   | Internal Service IT Expense    | 0            | 0            | 0            | 0          | 0            | 0         | 400          | 400         | 0            |
| 10-73-80   | Indirect Overhead              | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total GARBAGE:   |                                | 685,942      | 696,256      | 763,619      | 846,295    | 592,864      | 818,820   | 813,728      | 931,110     | 117,382      |
| <b>TRANSFERS</b>                                       |                                |              |              |              |            |              |           |              |             | <b>0</b>     |
| 10-90-90   | Transfer to Capital Imp Fund   | 400,000      | 631,050      | 717,000      | 1,176,955  | 600,000      | 600,000   | 700,000      | 438,000     | (262,000)    |
| 10-90-91   | Transfer to Debt Service Fund  | 561,227      | 616,574      | 587,000      | 656,431    | 618,000      | 821,000   | 821,072      | 1,256,698   | 435,626      |
| 10-90-92   | Transfer From Utility Fund     | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 10-90-93   | Transfer to Library Fund       | 0            | 0            | 0            | 61,000     | 0            | 0         | 0            | 0           | 0            |
| 10-90-95   | Appropriated Increase Fund Bal | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 10-90-96   | Transfer to Open Space Fund    | 50,000       | 128,000      | 106,924      | 100,000    | 150,000      | 120,000   | 160,000      | 170,000     | 10,000       |
| 10-90-97   | Transfer to Enterprise Fund    | 73,000       | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 10-90-98   | Transfer to Cem. Perpet. Fund  | 0            | 0            | 8,444        | 546        | 0            | 12,000    | 0            | 12,000      | 12,000       |
| Total TRANSFERS:                                       |                                | 1,084,227    | 1,375,624    | 1,419,368    | 1,994,932  | 1,368,000    | 1,553,000 | 1,681,072    | 1,876,698   | 195,626      |
| GENERAL FUND Revenue Total:                            |                                | 8,929,563    | 9,384,804    | 9,065,145    | 9,064,179  | 8,700,080    | 9,629,696 | 9,842,476    | 10,022,554  | 180,078      |
| GENERAL FUND Expenditure Total:                        |                                | 8,488,337    | 8,920,285    | 9,113,022    | 9,249,759  | 8,045,715    | 9,801,768 | 9,842,024    | 10,021,816  | 179,791      |
| Net Total GENERAL FUND:                                |                                | 441,226      | 464,519      | (47,877)     | (185,580)  | 654,365      | (172,072) | 452          | 739         | 287          |
| <b>Highland Open Space SSD</b>                         |                                |              |              |              |            |              |           |              |             | <b>0</b>     |
| REVENUE  |                                |              |              |              |            |              |           |              |             | 0            |
| 20-30-90   | Transfer from Cap Project Fund | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 20-30-91   | Transfer from General Fund     | 50,000       | 128,000      | 106,924      | 100,000    | 150,000      | 100,000   | 160,000      | 170,000     | 10,000       |
| Total REVENUE:   |                                | 50,000       | 128,000      | 106,924      | 100,000    | 150,000      | 100,000   | 160,000      | 170,000     | 10,000       |
| Fees   |                                |              |              |              |            |              |           |              |             | 0            |
| 20-32-01   | Open Space Fee                 | 277,250      | 281,798      | 283,353      | 287,857    | 267,543      | 316,343   | 280,560      | 291,600     | 11,040       |
| Total Fees:  |                                | 277,250      | 281,798      | 283,353      | 287,857    | 267,543      | 316,343   | 280,560      | 291,600     | 11,040       |

| Highland City Tentative Budget                         |                                |              |              |              |            |              |           |              |             |              |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |           |              |             |              |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget       | Budget      | FY2020 Bud.  |
| Property Sales   |                                |              |              |              |            |              |           |              |             | 0            |
| 20-34-10   | Sale of Property               | 81,314       | 58,181       | 126,318      | 118,114    | 47,227       | 52,227    | 53,600       | 21,000      | (32,600)     |
| Total Property Sales:                                  |                                | 81,314       | 58,181       | 126,318      | 118,114    | 47,227       | 52,227    | 53,600       | 21,000      | (32,600)     |
| OTHER REVENUE  |                                |              |              |              |            |              |           |              |             | 0            |
| 20-36-10   | Interest Earnings              | 357          | 1,802        | 6,111        | 13,863     | 8,227        | 9,327     | 6,000        | 11,651      | 5,651        |
| Total OTHER REVENUE:                                   |                                | 357          | 1,802        | 6,111        | 13,863     | 8,227        | 9,327     | 6,000        | 11,651      | 5,651        |
| PY Carryover   |                                |              |              |              |            |              |           |              |             | 0            |
| 20-39-90   | PY Carryover Budgeted          | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total PY Carryover:                                    |                                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Department: 40   |                                |              |              |              |            |              |           |              |             | 0            |
| 20-40-80   | Indirect Overhead              | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total Department: 40:                                  |                                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| EXPENDITURE-OPEN SPACE                                 |                                |              |              |              |            |              |           |              |             | 0            |
| 20-43-11   | Salaries/Wages                 | 98,184       | 93,845       | 98,588       | 90,477     | 74,543       | 87,543    | 80,780       | 84,741      | 3,962        |
| 20-43-12   | Overtime                       | 3,569        | 3,169        | 3,828        | 3,267      | 2,076        | 2,616     | 3,500        | 3,500       | 0            |
| 20-43-13   | Employee Benefits              | 47,505       | 54,558       | 59,497       | 55,594     | 47,146       | 55,546    | 42,743       | 40,721      | (2,022)      |
| 20-43-14   | Seasonal Employees             | 79,320       | 89,577       | 91,780       | 101,068    | 108,465      | 130,000   | 90,000       | 110,000     | 20,000       |
| 20-43-15   | Radio Maintenance & Tower Rent | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 20-43-16   | Mobile Telephones              | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 20-43-17   | Public Works Bldg Utilities    | 2,518        | 2,203        | 885          | 1,807      | 1,097        | 1,597     | 2,500        | 2,500       | 0            |
| 20-43-18   | PW Shop Tools & Supplies       | 499          | 1,067        | 1,176        | 2,090      | 0            | 1,500     | 2,000        | 2,000       | 0            |
| 20-43-19   | Flowers, Mulch, & Tree Replace | 760          | 3,485        | 647          | 1,864      | 0            | 1,500     | 3,500        | 3,500       | 0            |
| 20-43-20   | Beacon Hills Blvd os Maint     | 0            | 0            | 5,859        | 0          | 0            | 0         | 0            | 0           | 0            |
| 20-43-21   | Fertilizer & Weed Killer       | 50,740       | 53,477       | 34,390       | 49,693     | 25,309       | 47,309    | 60,000       | 60,000      | 0            |
| 20-43-22   | Trail Maintenance              | 0            | 701          | 21,500       | 0          | 882          | 60,000    | 65,000       | 65,000      | 0            |
| 20-43-23   | Power to Clocks & Lights       | 5,582        | 6,097        | 5,825        | 6,148      | 6,241        | 6,500     | 6,500        | 6,500       | 0            |
| 20-43-24   | Uniforms & Safety Wear         | 568          | 989          | 1,936        | 1,998      | 0            | 2,000     | 2,000        | 2,000       | 0            |
| 20-43-25   | Office Supplies                | 0            | 0            | 0            | 0          | 106          | 100       | 0            | 0           | 0            |
| 20-43-26   | Playground Maintenance & Rep.  | 26,951       | 13,321       | 14,432       | 2,900      | 2,793        | 10,000    | 15,000       | 15,000      | 0            |
| 20-43-36   | Utility Billing                | 5,695        | 6,865        | 6,491        | 7,941      | 6,783        | 8,283     | 8,000        | 8,000       | 0            |
| 20-43-45   | Credit Card Fees               | 0            | 0            | 3,250        | 3,363      | 3,452        | 4,052     | 3,500        | 3,500       | 0            |
| 20-43-61   | Fuel & Oil                     | 13,731       | 12,389       | 12,947       | 15,142     | 9,336        | 11,336    | 16,000       | 16,000      | 0            |

| Highland City Tentative Budget                         |                             |              |              |              |            |              |           |              |             |              |
|--|-----------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                             |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                             |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                             |              |              |              |            |              |           |              |             |              |
|  |                             | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                             | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title               | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget       | Budget      | FY2020 Bud.  |
| 20-43-62   | Property Maintenance        | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 20-43-63   | Repair and Maintenance      | 13,565       | 13,357       | 11,527       | 14,256     | 11,079       | 13,079    | 15,000       | 15,000      | 0            |
| 20-43-64   | Sprinkler Repair            | 8,020        | 14,616       | 10,706       | 9,819      | 10,031       | 10,000    | 10,000       | 10,000      | 0            |
| 20-43-65   | View Point Hillside Trees   | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 20-43-73   | Equipment Replacement       | 0            | 7,840        | 6,468        | 0          | 0            | 0         | 10,000       | 25,000      | 15,000       |
| 20-43-74   | Capital Outlay              | 0            | 0            | 0            | 0          | 90,601       | 137,000   | 137,000      | 0           | (137,000)    |
| 20-43-75   | Internal Service IT Expense | 0            | 0            | 0            | 0          | 0            | 0         | 660          | 660         | 0            |
| 20-43-80   | Indirect Overhead           | 15,705       | 17,318       | 7,541        | 8,992      | 10,303       | 11,240    | 11,240       | 8,311       | (2,929)      |
| 20-43-81   | Insurance Expense           | 0            | 3,755        | 1,556        | 1,470      | 1,290        | 1,290     | 1,779        | 1,305       | (474)        |
| Total EXPENDITURE-OPEN SPACE:                          |                             | 372,910      | 398,628      | 400,830      | 377,890    | 411,535      | 602,492   | 586,702      | 463,238     | (123,463)    |
| Transfers  |                             |              |              |              |            |              |           |              |             |              |
| 20-90-90   | Transfer to General Fund    | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 20-90-91   | Transfer to Other Funds     | 0            | 0            | 25,000       | 0          | 0            | 0         | 0            | 0           | 0            |
| Total Transfers:                                       |                             | 0            | 0            | 25,000       | 0          | 0            | 0         | 0            | 0           | 0            |
| Highland Open Space SSD Revenue Total:                 |                             | 408,921      | 469,781      | 522,707      | 519,834    | 472,996      | 477,896   | 500,160      | 474,251     | (25,909)     |
| Highland Open Space SSD Expenditure Total:             |                             | 372,910      | 398,628      | 425,830      | 377,890    | 411,535      | 602,492   | 586,702      | 463,238     | (123,463)    |
| Net Total Highland Open Space SSD:                     |                             | 36,011       | 71,152       | 96,877       | 141,944    | 61,461       | (124,596) | (86,542)     | 11,013      | 97,554       |
| Cemetery Perpetual Fund                                |                             |              |              |              |            |              |           |              |             |              |
| Revenue  |                             |              |              |              |            |              |           |              |             |              |
| 21-30-90   | Transfer from General Fund  | 0            | 0            | 8,444        | 12,446     | 0            | 12,000    | 13,355       | 12,000      | (1,355)      |
| Total Revenue:   |                             | 0            | 0            | 8,444        | 12,446     | 0            | 12,000    | 13,355       | 12,000      | (1,355)      |
| Revenue  |                             |              |              |              |            |              |           |              |             |              |
| 21-32-01   | Cemetery Lot Sales          | 0            | 0            | 202,541      | 187,195    | 176,437      | 175,000   | 150,000      | 180,000     | 30,000       |
| 21-32-02   | Perpetual Care Cemetery     | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 21-32-03   | Other Income                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total Revenue:   |                             | 0            | 0            | 202,541      | 187,195    | 176,437      | 175,000   | 150,000      | 180,000     | 30,000       |
| Other Income   |                             |              |              |              |            |              |           |              |             |              |
| 21-36-10   | Interest Earnings           | 0            | 0            | 0            | 546        | 329          | 395       | 200          | 300         | 100          |
| Total Other Income:                                    |                             | 0            | 0            | 0            | 546        | 329          | 395       | 200          | 300         | 100          |



| Highland City Tentative Budget                         |                                |              |              |              |            |              |          |              |             |              |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |          |              |             |              |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |          |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |          |              |             |              |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-20  | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast | Current year | Future year | Less         |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast | Budget       | Budget      | FY2020 Bud.  |
| PY Carryover   |                                |              |              |              |            |              |          |              |             | 0            |
| 21-39-90   | PY Carryover Budgeted          | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| Total PY Carryover:                                    |                                | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| Expense  |                                |              |              |              |            |              |          |              |             | 0            |
| 21-43-11   | Salaries/Wages                 | 0            | 0            | 23,014       | 43,354     | 50,105       | 58,505   | 52,894       | 53,706      | 813          |
| 21-43-12   | Overtime                       | 0            | 0            | 3,815        | 5,292      | 5,946        | 6,346    | 4,000        | 5,000       | 1,000        |
| 21-43-13   | Employee Benefits              | 0            | 0            | 12,990       | 27,162     | 30,818       | 35,618   | 28,286       | 30,419      | 2,133        |
| 21-43-14   | Seasonal Employees             | 0            | 0            | 8,741        | 10,560     | 10,330       | 12,330   | 10,000       | 10,000      | 0            |
| 21-43-15   | Radio Maint. & Tower Rent      | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 21-43-16   | Mobile Telephones              | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 21-43-17   | Public Works Bldg Utilities    | 0            | 0            | 5,460        | 1,477      | 1,292        | 1,592    | 2,000        | 2,000       | 0            |
| 21-43-18   | Public Works Shop Tools & Supp | 0            | 0            | 983          | 1,765      | 635          | 1,800    | 1,800        | 1,800       | 0            |
| 21-43-19   | Flowers, Mulch & Tree Replace  | 0            | 0            | 2,386        | 752        | 0            | 1,000    | 2,000        | 2,000       | 0            |
| 21-43-20   | Sprinkler Repair & Maintenance | 0            | 0            | 2,859        | 2,862      | 7,941        | 8,000    | 3,500        | 3,500       | 0            |
| 21-43-21   | Fertilizer & Weed Killer       | 0            | 0            | 12,034       | 11,209     | 6,006        | 12,000   | 12,500       | 12,500      | 0            |
| 21-43-24   | Operations & Maintenance       | 0            | 0            | 3,394        | 8,813      | 1,293        | 2,000    | 5,500        | 5,500       | 0            |
| 21-43-25   | Fuel & Oil                     | 0            | 0            | 2,554        | 2,193      | 1,448        | 2,200    | 2,500        | 2,500       | 0            |
| 21-43-26   | Equip. Repairs & Maint.        | 0            | 0            | 2,212        | 3,509      | 2,761        | 3,000    | 3,500        | 3,500       | 0            |
| 21-43-27   | Equipment Supplies             | 0            | 0            | 19           | 1,948      | 0            | 0        | 0            | 0           | 0            |
| 21-43-28   | Equipment Lease & Maintenance  | 0            | 0            | 3,000        | 3,500      | 3,008        | 3,500    | 3,500        | 3,500       | 0            |
| 21-43-31   | Engineering                    | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 21-43-36   | Utility Billing                | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 21-43-69   | Office Equipment/IT            | 0            | 0            | 1,000        | 57         | 0            | 0        | 1,000        | 1,000       | 0            |
| 21-43-74   | Capital Outlay                 | 0            | 0            | 0            | 0          | 49,512       | 49,512   | 49,500       | 0           | (49,500)     |
| 21-43-75   | Internal Service IT Expense    | 0            | 0            | 0            | 0          | 0            | 0        | 460          | 460         | 0            |
| 21-43-76   | Bad Debt Expense               | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 21-43-80   | Indirect Overhead              | 0            | 0            | 0            | 0          | 3,851        | 4,201    | 4,201        | 2,129       | (2,072)      |
| 21-43-81   | Insurance Expense              | 0            | 0            | 0            | 0          | 743          | 743      | 665          | 334         | (331)        |
| Total Expense:   |                                | 0            | 0            | 84,462       | 124,452    | 175,689      | 202,348  | 187,806      | 139,848     | (47,958)     |
| TRANSFERS  |                                |              |              |              |            |              |          |              |             | 0            |
| 21-90-90   | Transfer to General Fund       | 0            | 0            | 126,548      | 75,724     | 0            | 39,000   | 30,000       | 0           | (30,000)     |
| Total TRANSFERS:                                       |                                | 0            | 0            | 126,548      | 75,724     | 0            | 39,000   | 30,000       | 0           | (30,000)     |
| Cemetery Perpetual Fund Revenue Total:                 |                                | 0            | 0            | 210,984      | 200,188    | 176,766      | 187,395  | 163,555      | 192,300     | 28,745       |



| Highland City Tentative Budget                         |                              |              |              |              |                |                |                |                |                |                 |
|--|------------------------------|--------------|--------------|--------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| Fiscal Year 2020-2021                                  |                              |              |              |              |                |                |                |                |                |                 |
| Version 10 for Council Meeting 06092020                |                              |              |              |              |                |                |                |                |                |                 |
| Will be used for final FY 2019-2020 budget adjustments |                              |              |              |              |                |                |                |                |                |                 |
|  |                              | 2015-16      | 2016-17      | 2017-18      | 2018-19        | 2019-20        | 2019-20        | 2019-20        | 2020-21        | FY 2021 Bud.    |
|  |                              | Prior year 4 | Prior year 3 | Prior year 2 | Prior year     | Current year   | Forecast       | Current year   | Future year    | Less            |
| Account Number   | Account Title                | Actual       | Actual       | Actual       | Actual         | Actual         | Forecast       | Budget         | Budget         | FY2020 Bud.     |
| 22-43-12   | Overtime                     | 0            | 0            | 0            | 0              | 0              | 0              | 0              | 0              | 0               |
| 22-43-13   | Employee Benefits            | 0            | 0            | 0            | 41,589         | 43,166         | 50,566         | 48,248         | 44,939         | (3,309)         |
| 22-43-14   | Salaries/Wages Part-Time     | 0            | 0            | 0            | 114,498        | 111,043        | 131,043        | 131,013        | 131,106        | 93              |
| 22-43-21   | Equipment                    | 0            | 0            | 0            | 6,523          | 7,520          | 8,500          | 13,000         | 5,000          | (8,000)         |
| 22-43-22   | Library Board Expenses       | 0            | 0            | 0            | 32             | 841            | 1,241          | 1,500          | 1,000          | (500)           |
| 22-43-23   | Books & Materials            | 0            | 0            | 0            | 20,955         | 19,213         | 25,000         | 25,000         | 25,000         | 0               |
| 22-43-25   | Mileage Reimbursement        | 0            | 0            | 0            | 276            | 302            | 350            | 200            | 300            | 100             |
| 22-43-26   | Insurance & Bonds            | 0            | 0            | 0            | 0              | 0              | 0              | 0              | 0              | 0               |
| 22-43-27   | Postage                      | 0            | 0            | 0            | 350            | 10             | 10             | 250            | 250            | 0               |
| 22-43-28   | IT Software                  | 0            | 0            | 0            | 14,399         | 17,054         | 20,000         | 20,000         | 16,000         | (4,000)         |
| 22-43-29   | Printing                     | 0            | 0            | 0            | 78             | 0              | 0              | 250            | 700            | 450             |
| 22-43-30   | Programming                  | 0            | 0            | 0            | 6,116          | 4,134          | 5,000          | 8,600          | 8,500          | (100)           |
| 22-43-31   | Phone Reimbursement          | 0            | 0            | 0            | 720            | 1,593          | 1,800          | 1,800          | 1,800          | 0               |
| 22-43-32   | Uniforms/Emp. Misc.          | 0            | 0            | 0            | 2,668          | 1,055          | 1,500          | 2,500          | 1,500          | (1,000)         |
| 22-43-33   | Continuing Education         | 0            | 0            | 0            | 1,924          | 2,294          | 2,700          | 3,500          | 3,000          | (500)           |
| 22-43-35   | Office Supplies              | 0            | 0            | 0            | 2,582          | 11,635         | 13,000         | 15,000         | 6,000          | (9,000)         |
| 22-43-50   | Grant Expenditures           | 0            | 0            | 0            | 14,583         | 8,586          | 15,000         | 15,000         | 4,800          | (10,200)        |
| 22-43-61   | Indirect Overhead            | 0            | 0            | 0            | 1,777          | 8,102          | 8,838          | 8,838          | 5,835          | (3,003)         |
| 22-43-62   | Insurance Expense            | 0            | 0            | 0            | 8,633          | 1,213          | 1,213          | 1,175          | 839            | (337)           |
| 22-43-63   | Cross Charge Bldg. Maint.    | 0            | 0            | 0            | 8,381          | 0              | 0              | 0              | 0              | 0               |
| 22-43-64   | Cross Charge Bldg. Utilities | 0            | 0            | 0            | 11,175         | 0              | 0              | 0              | 0              | 0               |
| 22-43-65   | Cross Charge Rent            | 0            | 0            | 0            | 44,707         | 0              | 0              | 0              | 0              | 0               |
| 22-43-66   | Cross Charge Insurance       | 0            | 0            | 0            | 2,564          | 0              | 0              | 0              | 0              | 0               |
| 22-43-70   | Capital Outlay               | 0            | 0            | 0            | 643            | 0              | 0              | 0              | 0              | 0               |
| 22-43-75   | Internal Service IT Expense  | 0            | 0            | 0            | 0              | 0              | 0              | 2,530          | 2,470          | (60)            |
| <b>Total Operating Expenses:</b>                       |                              | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>375,828</b> | <b>313,732</b> | <b>374,932</b> | <b>383,377</b> | <b>334,686</b> | <b>(48,691)</b> |
| Transfers  |                              |              |              |              |                |                |                |                |                | 0               |
| 22-90-90   | Transfer to General Fund     | 0            | 0            | 0            | 0              | 0              | 0              | 0              | 0              | 0               |
| <b>Total Transfers:</b>                                |                              | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        |
| Library Fund Revenue Total:                            |                              | 0            | 0            | 0            | 414,820        | 349,439        | 387,504        | 384,621        | 340,176        | (44,445)        |
| Library Fund Expenditure Total:                        |                              | 0            | 0            | 0            | 375,828        | 313,732        | 374,932        | 383,377        | 334,686        | (48,691)        |
| Net Total Library Fund:                                |                              | 0            | 0            | 0            | 38,992         | 35,707         | 12,572         | 1,244          | 5,490          | 4,246           |

| Highland City Tentative Budget                         |                                |              |              |              |            |              |          |              |             |              |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |          |              |             |              |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |          |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |          |              |             |              |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-20  | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast | Current year | Future year | Less         |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast | Budget       | Budget      | FY2020 Bud.  |
| <b>Debt Service Fund</b>                               |                                |              |              |              |            |              |          |              |             |              |
|  |                                |              |              |              |            |              |          |              |             | 0            |
| REVENUE  |                                |              |              |              |            |              |          |              |             |              |
|  |                                |              |              |              |            |              |          |              |             | 0            |
| 30-30-90   | Transfer from Capital Proj Bld | 66,518       | 60,712       | 50,000       | 36,250     | 60,000       | 30,700   | 30,681       | 22,314      | (8,368)      |
| 30-30-91   | Transfer from General Fund     | 561,227      | 616,574      | 587,000      | 656,431    | 618,000      | 821,100  | 821,072      | 1,256,698   | 435,626      |
| 30-30-92   | Transfer from Cap Proj Park    | 202,225      | 195,297      | 250,000      | 142,300    | 300,000      | 120,400  | 120,395      | 87,560      | (32,835)     |
| 30-30-99   | Other Sources-Bond Proceeds    | 4,970,000    | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| Total REVENUE:   |                                | 5,799,970    | 872,583      | 887,000      | 834,981    | 978,000      | 972,200  | 972,148      | 1,366,572   | 394,424      |
| OTHER REVENUE  |                                |              |              |              |            |              |          |              |             |              |
|  |                                |              |              |              |            |              |          |              |             | 0            |
| 30-33-30   | Debt Service Fund Surplus      | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| Total OTHER REVENUE:                                   |                                | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| Expenditures   |                                |              |              |              |            |              |          |              |             |              |
|  |                                |              |              |              |            |              |          |              |             | 0            |
| 30-40-50   | 2006 Building Bond Principal   | 270,000      | 280,000      | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 30-40-51   | 2006 Building Bond Interest    | 17,770       | 6,197        | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 30-40-52   | 2007 Park Bond Principal       | 300,000      | 320,000      | 330,000      | 0          | 0            | 0        | 0            | 0           | 0            |
| 30-40-53   | 2007 Park Bond Interest        | 133,747      | 24,797       | 8,906        | 0          | 0            | 0        | 0            | 0           | 0            |
| 30-40-54   | 2015 Bond Principal (2006 Ref) | 0            | 45,000       | 354,000      | 356,000    | 364,000      | 364,000  | 364,000      | 0           | (364,000)    |
| 30-40-55   | 2015 Bond Interest (2006 Ref)  | 92,007       | 91,971       | 89,398       | 84,474     | 85,889       | 85,889   | 79,721       | 0           | (79,721)     |
| 30-40-56   | 2016 Bond Principal (2007 Ref) | 0            | 0            | 0            | 293,000    | 435,000      | 435,000  | 435,000      | 445,000     | 10,000       |
| 30-40-57   | 2016 Bond Interest (2007 Ref)  | 16,447       | 104,579      | 104,552      | 100,863    | 93,035       | 93,035   | 93,427       | 84,209      | (9,218)      |
| 30-40-58   | 2020 Bond Principal (Ref)      | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 805,000     | 805,000      |
| 30-40-59   | 2020 Bond Interest (Ref)       | 0            | 0            | 0            | 0          | 0            | 0        | 0            | 32,362      | 32,362       |
| 30-40-90   | Bond Financing Costs           | 49,509       | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| 30-40-99   | Other Uses-Refunding of Debt   | 4,920,491    | 0            | 0            | 0          | 0            | 0        | 0            | 0           | 0            |
| Total Expenditures:                                    |                                | 5,799,970    | 872,544      | 886,856      | 834,337    | 977,924      | 977,924  | 972,148      | 1,366,571   | 394,424      |
| Debt Service Fund Revenue Total:                       |                                | 5,799,970    | 872,583      | 887,000      | 834,981    | 978,000      | 972,200  | 972,148      | 1,366,572   | 394,424      |
| Debt Service Fund Expenditure Total:                   |                                | 5,799,970    | 872,544      | 886,856      | 834,337    | 977,924      | 977,924  | 972,148      | 1,366,571   | 394,424      |
| Net Total Debt Service Fund:                           |                                | 0            | 39           | 144          | 644        | 76           | (5,724)  | 0            | 0           | 0            |
| <b>CAPITAL IMPROVEMENT FUND-PARKS</b>                  |                                |              |              |              |            |              |          |              |             |              |
|  |                                |              |              |              |            |              |          |              |             | 0            |
| REVENUE  |                                |              |              |              |            |              |          |              |             |              |
|  |                                |              |              |              |            |              |          |              |             | 0            |
| 40-30-90   | Transfer from General Fund     | 0            | 0            | 0            | 358,055    | 400,000      | 400,000  | 0            | 0           | 0            |
| 40-30-91   | Transfer from Other Funds      | 0            | 0            | 25,000       | 0          | 0            | 0        | 0            | 0           | 0            |

| Highland City Tentative Budget                         |                                |              |              |              |            |              |           |              |             |              |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |           |              |             |              |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       |           | Budget       | Budget      | FY2020 Bud.  |
| Total REVENUE:   |                                | 0            | 0            | 25,000       | 358,055    | 400,000      | 400,000   | 0            | 0           | 0            |
| FEES AND SERVICES                                      |                                |              |              |              |            |              |           |              |             |              |
| 40-34-71   | Park Impact Fees               | 531,660      | 409,198      | 361,548      | 251,978    | 322,527      | 325,000   | 240,790      | 175,120     | (65,670)     |
| 40-34-72   | Service Fees                   | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-34-75   | Miscellaneous Fees             | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-34-76   | Sale of Property               | 0            | 0            | 0            | 0          | 1,535,494    | 1,535,494 | 1,915,000    | 0           | (1,915,000)  |
| Total FEES AND SERVICES:                               |                                | 531,660      | 409,198      | 361,548      | 251,978    | 1,858,021    | 1,860,494 | 2,155,790    | 175,120     | (1,980,670)  |
| OTHER REVENUE  |                                |              |              |              |            |              |           |              |             |              |
| 40-36-10   | Interest Income                | 7,459        | 10,719       | 19,408       | 32,703     | 54,521       | 62,521    | 20,000       | 76,270      | 56,270       |
| 40-36-15   | Grants                         | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-36-18   | Park Donations Spring Creek    | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-36-19   | Park Donations Beacon Hills    | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-36-20   | Park Donations Highland Glen   | 145          | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-36-21   | Bond Proceeds                  | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total OTHER REVENUE:                                   |                                | 7,604        | 10,719       | 19,408       | 32,703     | 54,521       | 62,521    | 20,000       | 76,270      | 56,270       |
| REVENUE-OTHER  |                                |              |              |              |            |              |           |              |             |              |
| 40-39-90   | PY Carryover Budgeted          | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total REVENUE-OTHER:                                   |                                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| EXPENDITURES-PARK CAPITAL                              |                                |              |              |              |            |              |           |              |             |              |
| 40-40-29   | Reserve for Beacon Hills       | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-40-31   | Professional & Tech. Services  | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-40-50   | 2007 Sales & Franchise Bond Pm | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-40-68   | Town Center Park/Fence         | 0            | 32,065       | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-40-69   | Canterbury Park                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-40-70   | Hillside Land Purchase         | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-40-71   | Major Park Constr/Repair       | 8,487        | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-40-72   | 4800 W Soccer Fields/Park Road | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-40-73   | Spring Creek Park Construction | 0            | 0            | 0            | 0          | 33,012       | 33,000    | 29,944       | 0           | (29,944)     |
| 40-40-74   | Asset and Land Purchase        | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-40-75   | Park Equipment                 | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 40-40-76   | Trails                         | 31,281       | 0            | 0            | 0          | 0            | 0         | 0            | 130,000     | 130,000      |

| Highland City Tentative Budget                         |                                |                |                |                |                |                |                |                  |                |                    |
|--|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|--------------------|
| Fiscal Year 2020-2021                                  |                                |                |                |                |                |                |                |                  |                |                    |
| Version 10 for Council Meeting 06092020                |                                |                |                |                |                |                |                |                  |                |                    |
| Will be used for final FY 2019-2020 budget adjustments |                                |                |                |                |                |                |                |                  |                |                    |
|  |                                | 2015-16        | 2016-17        | 2017-18        | 2018-19        | 2019-20        | 2019-20        | 2019-20          | 2020-21        | FY 2021 Bud.       |
|  |                                | Prior year 4   | Prior year 3   | Prior year 2   | Prior year     | Current year   | Forecast       | Current year     | Future year    | Less               |
| Account Number   | Account Title                  | Actual         | Actual         | Actual         | Actual         | Actual         | Forecast       | Budget           | Budget         | FY2020 Bud.        |
| 40-40-77   | Highland Hills Open Space      | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| 40-40-78   | Mountain Ridge Park            | 0              | 0              | 0              | 59,657         | 3,076          | 3,100          | 1,515,385        | 0              | (1,515,385)        |
| 40-40-79   | Cemetery Capital Project       | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| 40-40-80   | Highland Glen Park Imp         | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| 40-40-81   | Highland Wter Bldg & El Park   | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| 40-40-82   | Beacon Hills Park              | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| 40-40-83   | Beacon Hills Trail             | 0              | 0              | 27,470         | 0              | 0              | 0              | 0                | 0              | 0                  |
| 40-40-84   | View Point Hillside Replanting | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| 40-40-85   | Interest Expense Bonds         | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| 40-40-86   | Bond Trust Fees                | 3,137          | 5,850          | 2,100          | 2,100          | 2,100          | 2,100          | 2,100            | 2,100          | 0                  |
| 40-40-90   | Transfer to Capital Imp. Fund  | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| <b>Total EXPENDITURES-PARK CAPITAL:</b>                |                                | <b>42,905</b>  | <b>37,915</b>  | <b>29,570</b>  | <b>61,757</b>  | <b>38,187</b>  | <b>38,200</b>  | <b>1,547,429</b> | <b>132,100</b> | <b>(1,415,329)</b> |
| TRANSFERS  |                                |                |                |                |                |                |                |                  |                | 0                  |
| 40-90-00   | Transfer to General Fund       | 316,301        | 177,823        | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| 40-90-10   | Transfer to Debt Service Fund  | 202,225        | 195,297        | 250,000        | 142,300        | 300,000        | 300,000        | 120,395          | 87,560         | (32,835)           |
| 40-90-20   | Transfer to Utility Fund       | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| 40-90-91   | Transfer to Open Space Fund    | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| <b>Total TRANSFERS:</b>                                |                                | <b>518,526</b> | <b>373,120</b> | <b>250,000</b> | <b>142,300</b> | <b>300,000</b> | <b>300,000</b> | <b>120,395</b>   | <b>87,560</b>  | <b>(32,835)</b>    |
| CAPITAL IMPROVEMENT FUND-PARKS Revenue Total:          |                                | 539,264        | 419,917        | 405,956        | 642,736        | 2,312,542      | 2,323,015      | 2,175,790        | 251,390        | (1,924,400)        |
| CAPITAL IMPROVEMENT FUND-PARKS Expenditure Total:      |                                | 561,431        | 411,035        | 279,570        | 204,057        | 338,187        | 338,200        | 1,667,824        | 219,660        | (1,448,164)        |
| Net Total CAPITAL IMPROVEMENT FUND-PARKS:              |                                | (22,166)       | 8,882          | 126,386        | 438,678        | 1,974,354      | 1,984,815      | 507,966          | 31,730         | (476,236)          |
| <b>CAP IMP FUND ROAD PROJECTS</b>                      |                                |                |                |                |                |                |                |                  |                | <b>0</b>           |
| REVENUE  |                                |                |                |                |                |                |                |                  |                | 0                  |
| 41-30-90   | Transfer from General Fund     | 400,000        | 631,050        | 567,000        | 500,000        | 600,000        | 600,000        | 700,000          | 438,000        | (262,000)          |
| 41-30-91   | Transfer from Storm Water Fund | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| 41-30-92   | Transfer from Culinary Water   | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| <b>Total REVENUE:</b>                                  |                                | <b>400,000</b> | <b>631,050</b> | <b>567,000</b> | <b>500,000</b> | <b>600,000</b> | <b>600,000</b> | <b>700,000</b>   | <b>438,000</b> | <b>(262,000)</b>   |
| INTERGOVERNMENTAL REVENUE                              |                                |                |                |                |                |                |                |                  |                | 0                  |
| 41-33-56   | Class C" Road Fund Allotment"  | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |
| 41-33-58   | Sidewalk Grant                 | 0              | 0              | 0              | 0              | 0              | 0              | 0                | 0              | 0                  |

| Highland City Tentative Budget                         |                                |                |                |                |                |                |                |                |                |                 |
|--|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| Fiscal Year 2020-2021                                  |                                |                |                |                |                |                |                |                |                |                 |
| Version 10 for Council Meeting 06092020                |                                |                |                |                |                |                |                |                |                |                 |
| Will be used for final FY 2019-2020 budget adjustments |                                |                |                |                |                |                |                |                |                |                 |
|  |                                | 2015-16        | 2016-17        | 2017-18        | 2018-19        | 2019-20        | 2019-2020      | 2019-20        | 2020-21        | FY 2021 Bud.    |
|  |                                | Prior year 4   | Prior year 3   | Prior year 2   | Prior year     | Current year   | Forecast       | Current year   | Future year    | Less            |
| Account Number   | Account Title                  | Actual         | Actual         | Actual         | Actual         | Actual         | Forecast       | Budget         | Budget         | FY2020 Bud.     |
| 41-33-59   | Knight Ave Reimbursement       | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-33-60   | MAG Grant Corrdor Preservation | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| <b>Total INTERGOVERNMENTAL REVENUE:</b>                |                                | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        |
| FEES AND SERVICES                                      |                                |                |                |                |                |                |                |                |                | 0               |
| 41-34-72   | Road Impact Fees               | 360,030        | 308,490        | 287,876        | 164,691        | 199,195        | 200,000        | 156,365        | 113,720        | (42,645)        |
| 41-34-74   | Miscellaneous Revenue from Dev | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-34-76   | Rental Income                  | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| <b>Total FEES AND SERVICES:</b>                        |                                | <b>360,030</b> | <b>308,490</b> | <b>287,876</b> | <b>164,691</b> | <b>199,195</b> | <b>200,000</b> | <b>156,365</b> | <b>113,720</b> | <b>(42,645)</b> |
| OTHER REVENUE  |                                |                |                |                |                |                |                |                |                | 0               |
| 41-36-10   | Interest Income                | 334            | 3,549          | 16,140         | 30,876         | 29,149         | 32,149         | 20,000         | 41,630         | 21,630          |
| 41-36-12   | Curb & Gutter Install          | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| <b>Total OTHER REVENUE:</b>                            |                                | <b>334</b>     | <b>3,549</b>   | <b>16,140</b>  | <b>30,876</b>  | <b>29,149</b>  | <b>32,149</b>  | <b>20,000</b>  | <b>41,630</b>  | <b>21,630</b>   |
| REVENUE-OTHER  |                                |                |                |                |                |                |                |                |                | 0               |
| 41-39-90   | PY Carryover Budgeted          | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| <b>Total REVENUE-OTHER:</b>                            |                                | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        |
| EXPENDITURES-ROAD CAPITAL                              |                                |                |                |                |                |                |                |                |                | 0               |
| 41-40-31   | Engineering 6000 West Project  | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-32   | Engineering                    | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-60   | Murdock Canal                  | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-61   | East/West Corridor             | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-62   | Highland Blvd Repairs & Over   | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-63   | Corridor Preservation Land Pur | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-64   | Murdock Connector              | 491            | 536            | 9,890          | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-65   | Loss/Sale 4800 West Homes      | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-70   | Capital Road Projects          | 0              | 1,813          | 0              | 588            | 0              | 0              | 0              | 0              | 0               |
| 41-40-71   | Major Road Maintenance         | 695,432        | 236,047        | 306,148        | 363,213        | 438,617        | 550,000        | 600,000        | 600,000        | 0               |
| 41-40-72   | Retainage on Prior Projects    | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-73   | UDOT/4800 West                 | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-74   | Southwest Subdivision Improv   | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-75   | SR74 Road Project              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0               |
| 41-40-76   | 4800 West MAG 2018             | 0              | 0              | 101,265        | (114,704)      | 0              | 0              | 0              | 0              | 0               |

| Highland City Tentative Budget                         |                             |              |              |              |            |              |           |              |             |              |
|--|-----------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                             |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                             |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                             |              |              |              |            |              |           |              |             |              |
|  |                             | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                             | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title               | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget       | Budget      | FY2020 Bud.  |
| 41-40-77   | 10250 N Reconstruction      | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 41-40-78   | Town Center Roads           | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 41-40-79   | 6800 West (Matching)        | 0            | 0            | 0            | 0          | 119,429      | 104,000   | 100,000      | 0           | (100,000)    |
| 41-40-80   | 5600 West Project           | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 41-40-81   | Capital Outlay-Equipment    | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 41-40-82   | Knight Avenue Rebuild       | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total EXPENDITURES-ROAD CAPITAL:                       |                             | 695,923      | 238,396      | 417,303      | 249,096    | 558,046      | 654,000   | 700,000      | 600,000     | (100,000)    |
| CAP IMP FUND ROAD PROJECTS Revenue Total:              |                             | 760,364      | 943,089      | 871,017      | 695,567    | 828,344      | 832,149   | 876,365      | 593,350     | (283,015)    |
| CAP IMP FUND ROAD PROJECTS Expenditure Total:          |                             | 695,923      | 238,396      | 417,303      | 249,096    | 558,046      | 654,000   | 700,000      | 600,000     | (100,000)    |
| Net Total CAP IMP FUND ROAD PROJECTS:                  |                             | 64,442       | 704,693      | 453,714      | 446,471    | 270,298      | 178,149   | 176,365      | (6,650)     | (183,015)    |
| <b>CAP IMP FUND BUILDING</b>                           |                             |              |              |              |            |              |           |              |             |              |
| <b>REVENUE</b>   |                             |              |              |              |            |              |           |              |             |              |
| 42-30-90   | Transfer from General Fund  | 0            | 0            | 150,000      | 307,000    | 0            | 0         | 0            | 0           | 0            |
| 42-30-91   | Transfer from Sewer Fund    | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 42-30-92   | Transfer from PI Fund       | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 42-30-93   | Transfer from Cap Proj Park | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 42-30-94   | Transfer from Other Funds   | 0            | 0            | 0            | 0          | 300,000      | 0         | 300,000      | 0           | (300,000)    |
| Total REVENUE:   |                             | 0            | 0            | 150,000      | 307,000    | 300,000      | 0         | 300,000      | 0           | (300,000)    |
| <b>OTHER REVENUE</b>                                   |                             |              |              |              |            |              |           |              |             |              |
| 42-36-10   | Interest Income             | 340          | 359          | 1,213        | 4,777      | 6,126        | 7,026     | 0            | 8,653       | 8,653        |
| 42-36-12   | PSD Impact Fee              | 144,876      | 112,107      | 110,587      | 63,380     | 68,528       | 70,000    | 61,362       | 44,627      | (16,735)     |
| Total OTHER REVENUE:                                   |                             | 145,216      | 112,465      | 111,800      | 68,157     | 74,654       | 77,026    | 61,362       | 53,280      | (8,082)      |
| <b>REVENUE-OTHER</b>                                   |                             |              |              |              |            |              |           |              |             |              |
| 42-39-40   | Miscellaneous Income        | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 42-39-90   | PY Carryover Budgeted       | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total REVENUE-OTHER:                                   |                             | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| <b>EXPENDITURES-BUILDING CAPITAL</b>                   |                             |              |              |              |            |              |           |              |             |              |
| 42-40-66   | Salt Storage Bldg.          | 0            | 0            | 0            | 14,828     | 165,892      | 190,000   | 190,000      | 0           | (190,000)    |
| 42-40-67   | New Parks Maintenance Bldg. | 0            | 0            | 0            | 30,611     | 42,243       | 42,250    | 300,000      | 0           | (300,000)    |
| 42-40-68   | New City Hall               | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |



| Highland City Tentative Budget                         |                               |                |               |               |               |                |                |                |               |                  |
|--|-------------------------------|----------------|---------------|---------------|---------------|----------------|----------------|----------------|---------------|------------------|
| Fiscal Year 2020-2021                                  |                               |                |               |               |               |                |                |                |               |                  |
| Version 10 for Council Meeting 06092020                |                               |                |               |               |               |                |                |                |               |                  |
| Will be used for final FY 2019-2020 budget adjustments |                               |                |               |               |               |                |                |                |               |                  |
|  |                               | 2015-16        | 2016-17       | 2017-18       | 2018-19       | 2019-20        | 2019-2020      | 2019-20        | 2020-21       | FY 2021 Bud.     |
|  |                               | Prior year 4   | Prior year 3  | Prior year 2  | Prior year    | Current year   | Forecast       | Current year   | Future year   | Less             |
| Account Number   | Account Title                 | Actual         | Actual        | Actual        | Actual        | Actual         | Forecast       | Budget         | Budget        | FY2020 Bud.      |
| 42-40-69   | Old City Hall Remodel         | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| 42-40-70   | Fire Station                  | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| 42-40-71   | Miscellaneous Costs           | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| 42-40-72   | Police & Court Building       | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| 42-40-75   | Interest Expense Bonds        | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| 42-40-86   | Bond Fees                     | 916            | 2,100         | 2,100         | 2,100         | 21,335         | 21,335         | 2,100          | 2,100         | 0                |
| <b>Total EXPENDITURES-BUILDING CAPITAL:</b>            |                               | <b>916</b>     | <b>2,100</b>  | <b>2,100</b>  | <b>47,539</b> | <b>229,470</b> | <b>253,585</b> | <b>492,100</b> | <b>2,100</b>  | <b>(490,000)</b> |
| TRANSFERS OUT  |                               |                |               |               |               |                |                |                |               | 0                |
| 42-90-00   | Transfer To Debt Service      | 66,518         | 60,712        | 50,000        | 36,250        | 60,000         | 35,000         | 30,681         | 22,314        | (8,368)          |
| 42-90-01   | Transfer to General Fund      | 75,010         | 37,611        | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| <b>Total TRANSFERS OUT:</b>                            |                               | <b>141,529</b> | <b>98,323</b> | <b>50,000</b> | <b>36,250</b> | <b>60,000</b>  | <b>35,000</b>  | <b>30,681</b>  | <b>22,314</b> | <b>(8,368)</b>   |
| CAP IMP FUND BUILDING Revenue Total:                   |                               | 145,216        | 112,465       | 261,800       | 375,157       | 374,654        | 77,026         | 361,362        | 53,280        | (308,082)        |
| CAP IMP FUND BUILDING Expenditure Total:               |                               | 142,445        | 100,423       | 52,100        | 83,789        | 289,470        | 288,585        | 522,781        | 24,414        | (498,368)        |
| Net Total CAP IMP FUND BUILDING:                       |                               | 2,772          | 12,042        | 209,700       | 291,368       | 85,184         | (211,559)      | (161,419)      | 28,867        | 190,286          |
| <b>NW Annexation Cap Project</b>                       |                               |                |               |               |               |                |                |                |               | <b>0</b>         |
| REVENUE  |                               |                |               |               |               |                |                |                |               | 0                |
| 43-30-80   | Transfer from Capital Project | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| 43-30-90   | Transfer from General Fund    | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| <b>Total REVENUE:</b>                                  |                               | <b>0</b>       | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b>         |
| OTHER REVENUE  |                               |                |               |               |               |                |                |                |               | 0                |
| 43-36-10   | Interest Income               | 663            | 1,069         | 1,807         | 2,824         | 2,089          | 2,000          | 0              | 2,000         | 2,000            |
| <b>Total OTHER REVENUE:</b>                            |                               | <b>663</b>     | <b>1,069</b>  | <b>1,807</b>  | <b>2,824</b>  | <b>2,089</b>   | <b>2,000</b>   | <b>0</b>       | <b>2,000</b>  | <b>2,000</b>     |
| REVENUE-OTHER  |                               |                |               |               |               |                |                |                |               | 0                |
| 43-39-10   | NW Impact Fee Water           | 694            | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| 43-39-20   | NW Impact Fee-Press Irr       | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| 43-39-30   | NW Impact Fee- Sewer          | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| 43-39-40   | NW Impact Fees-Road           | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| 43-39-50   | NW Storm Sewer                | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |
| 43-39-51   | Well Water Surcharge          | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0             | 0                |

| Highland City Tentative Budget                         |                                |              |              |              |            |              |           |              |             |              |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |           |              |             |              |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget       | Budget      | FY2020 Bud.  |
| 43-39-90   | PY Carryover Budgeted          | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 43-39-91   | NW PI Ivory                    | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 43-39-92   | NW Road                        | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 43-39-93   | NW Road Ivory                  | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total REVENUE-OTHER:                                   |                                | 694          | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Expenditures-NW Capital                                |                                |              |              |              |            |              |           |              |             | 0            |
| 43-40-70   | Impact Fee Study               | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total Expenditures-NW Capital:                         |                                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| TRANSFERS  |                                |              |              |              |            |              |           |              |             | 0            |
| 43-90-90   | Transfer to Capital Imp Fund   | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total TRANSFERS:                                       |                                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| NW Annexation Cap Project Revenue Total:               |                                | 1,357        | 1,069        | 1,807        | 2,824      | 2,089        | 2,000     | 0            | 2,000       | 2,000        |
| NW Annexation Cap Project Expenditure Total:           |                                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Net Total NW Annexation Cap Project:                   |                                | 1,357        | 1,069        | 1,807        | 2,824      | 2,089        | 2,000     | 0            | 2,000       | 2,000        |
| <b>Town Center Exaction fee Cap</b>                    |                                |              |              |              |            |              |           |              |             | <b>0</b>     |
| REVENUE  |                                |              |              |              |            |              |           |              |             | 0            |
| 44-30-80   | Transfer from Capital Project  | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 44-30-90   | Transfer from General Fund     | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total REVENUE:   |                                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| OTHER REVENUE  |                                |              |              |              |            |              |           |              |             | 0            |
| 44-36-10   | Interest Income                | 2,718        | 4,482        | 7,581        | 11,846     | 8,780        | 8,500     | 1,500        | 15,000      | 13,500       |
| 44-36-13   | Town Center Exaction           | 55,996       | 0            | 0            | 0          | 18,822       | 18,825    | 0            | 0           | 0            |
| Total OTHER REVENUE:                                   |                                | 58,715       | 4,482        | 7,581        | 11,846     | 27,602       | 27,325    | 1,500        | 15,000      | 13,500       |
| REVENUE-OTHER  |                                |              |              |              |            |              |           |              |             | 0            |
| 44-39-90   | PY Carryover Budgeted          | 0            | 0            | 0            | 0          | 0            | 300,000   | 300,000      | 0           | (300,000)    |
| Total REVENUE-OTHER:                                   |                                | 0            | 0            | 0            | 0          | 0            | 300,000   | 300,000      | 0           | (300,000)    |
| Expenditures-Town Center Exact                         |                                |              |              |              |            |              |           |              |             | 0            |
| 44-40-70   | Exaction Fee Reimbursed to Dev | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |



| Highland City Tentative Budget                         |                                |              |              |              |            |              |           |              |             |              |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |           |              |             |              |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget       | Budget      | FY2020 Bud.  |
| EXPENDITURES-SEWER FUND                                |                                |              |              |              |            |              |           |              |             | 0            |
| 52-40-11   | Salaries/Wages                 | 152,070      | 134,451      | 170,618      | 133,251    | 123,461      | 145,061   | 138,025      | 140,986     | 2,961        |
| 52-40-12   | Overtime                       | 4,017        | 4,568        | 4,960        | 4,602      | 4,175        | 4,500     | 4,000        | 4,000       | 0            |
| 52-40-13   | Employee Benefits              | 74,308       | 75,078       | 76,136       | 64,467     | 68,234       | 79,434    | 69,981       | 73,207      | 3,226        |
| 52-40-17   | Radio Maintenance & Tower Rent | 0            | 0            | 0            | 114        | 64           | 60        | 100          | 100         | 0            |
| 52-40-18   | Mobile Telephones              | 1,614        | 2,058        | 2,825        | 3,021      | 2,341        | 2,500     | 2,500        | 2,500       | 0            |
| 52-40-19   | PW Building Utilities          | 1,839        | 1,917        | 885          | 1,679      | 1,229        | 1,729     | 2,500        | 2,500       | 0            |
| 52-40-20   | Insurance Expense              | 13,640       | 18,201       | 14,658       | 11,245     | 11,921       | 11,921    | 10,779       | 14,598      | 3,819        |
| 52-40-21   | Professional Org. Memberships  | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 52-40-22   | Public Notices                 | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 52-40-23   | Continuing Education           | 2,083        | 1,055        | 2,043        | 1,264      | 653          | 500       | 2,500        | 2,500       | 0            |
| 52-40-24   | Office Supplies/IT             | 744          | 1,403        | 36           | 1,565      | 1,545        | 1,600     | 1,500        | 1,500       | 0            |
| 52-40-25   | Equip-Repair & Maintenance     | 0            | 0            | 0            | 1,597      | 1,500        | 2,000     | 5,000        | 0           | (5,000)      |
| 52-40-26   | Depreciation Expense           | 320,681      | 334,641      | 350,107      | 374,591    | 345,841      | 377,841   | 320,000      | 377,281     | 57,281       |
| 52-40-27   | Power for Lift Stations        | 14,345       | 12,026       | 14,457       | 12,925     | 12,969       | 15,000    | 15,000       | 15,000      | 0            |
| 52-40-28   | Fuel and Oil                   | 2,701        | 2,658        | 3,526        | 3,613      | 2,938        | 4,000     | 7,000        | 5,000       | (2,000)      |
| 52-40-29   | Uniforms & Safety Wear         | 809          | 902          | 1,489        | 1,103      | 1,667        | 1,500     | 1,500        | 1,500       | 0            |
| 52-40-30   | Equipment Supplies             | 0            | 1,791        | 531          | 2,313      | 12           | 15        | 0            | 0           | 0            |
| 52-40-32   | Engineering/Prof Services      | 33,206       | 9,437        | 4,270        | 24,476     | 8,381        | 15,000    | 20,000       | 20,000      | 0            |
| 52-40-33   | Lift Stations Maint. & Repairs | 4,545        | 3,494        | 3,427        | 7,565      | 6,979        | 10,000    | 10,000       | 12,000      | 2,000        |
| 52-40-34   | PW Shop Tools & Supplies       | 1,979        | 1,463        | 1,502        | 1,659      | 1,817        | 2,000     | 2,000        | 2,000       | 0            |
| 52-40-35   | Blue Stakes Expense            | 0            | 0            | 87           | 87         | 0            | 100       | 300          | 300         | 0            |
| 52-40-36   | Utility Billing                | 14,093       | 15,109       | 6,491        | 7,941      | 6,672        | 7,672     | 8,000        | 10,008      | 2,008        |
| 52-40-37   | Credit card fees               | 8,317        | 10,627       | 3,250        | 3,363      | 3,452        | 4,152     | 3,500        | 5,178       | 1,678        |
| 52-40-40   | Inspections                    | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 52-40-41   | System Repairs                 | 4,852        | 16,101       | 2,858        | 14,601     | 6,594        | 10,000    | 15,000       | 17,500      | 2,500        |
| 52-40-42   | TSSD Collection & Disposal Fee | 1,040,125    | 1,177,620    | 1,215,705    | 1,258,047  | 919,841      | 1,275,000 | 1,400,000    | 1,400,000   | 0            |
| 52-40-43   | American Fork Sewer Fees       | 29,160       | 29,156       | 29,158       | 29,158     | 24,299       | 30,000    | 35,000       | 35,000      | 0            |
| 52-40-50   | Scada Upgrade                  | 0            | 150          | 748          | 0          | 0            | 0         | 1,000        | 1,000       | 0            |
| 52-40-59   | Capital Equipment Purchases    | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 52-40-70   | Capitay Outlay-Lift Station Ph | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 52-40-71   | 10400 N Project (Imp Fee)      | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 52-40-72   | Dry Creek Sewer Line/Lift St   | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 52-40-73   | Capital Expenses/Projects      | 46,730       | 144,931      | 132,028      | 80,513     | 22,657       | 200,000   | 201,787      | 2,273,700   | 2,071,913    |
| 52-40-74   | Capital Outlay-Equipment       | 0            | 0            | 1,410        | 0          | 102,827      | 103,000   | 0            | 0           | 0            |

| Highland City Tentative Budget                         |                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Fiscal Year 2020-2021                                  |                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Version 10 for Council Meeting 06092020                |                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Will be used for final FY 2019-2020 budget adjustments |                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|  |                                | 2015-16          | 2016-17          | 2017-18          | 2018-19          | 2019-20          | 2019-2020        | 2019-20          | 2020-21          | FY 2021 Bud.     |
|  |                                | Prior year 4     | Prior year 3     | Prior year 2     | Prior year       | Current year     | Forecast         | Current year     | Future year      | Less             |
| Account Number   | Account Title                  | Actual           | Actual           | Actual           | Actual           | Actual           | Forecast         | Budget           | Budget           | FY2020 Bud.      |
| 52-40-75   | Interest Expense               | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 52-40-76   | Bad Debt Expense               | 52               | 34               | 1                | 9                | (6)              | (10)             | 0                | 0                | 0                |
| 52-40-78   | Murdock Canal Piping Utilities | 0                | 0                | 0                | 0                | 322              | 325              | 0                | 0                | 0                |
| 52-40-80   | Indirect Overhead              | 60,027           | 67,986           | 53,450           | 50,402           | 54,294           | 59,230           | 59,230           | 81,451           | 22,221           |
| 52-40-85   | Internal Service IT Expense    | 0                | 0                | 0                | 0                | 0                | 0                | 1,130            | 1,110            | (20)             |
| 52-40-90   | Transfer to Capital Imp Fund   | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 52-40-91   | Transfer to Storm Water Fund   | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 52-40-92   | Transfer to Pressurized Irr    | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 52-40-99   | GASB 68 Benefits Expense       | (6,952)          | 6,686            | (2,366)          | 1,761            | 0                | 0                | 0                | 0                | 0                |
| <b>Total EXPENDITURES-SEWER FUND:</b>                  |                                | <b>1,824,985</b> | <b>2,073,544</b> | <b>2,094,290</b> | <b>2,096,932</b> | <b>1,736,678</b> | <b>2,364,129</b> | <b>2,337,332</b> | <b>4,499,918</b> | <b>2,162,586</b> |
| SEWER FUND Revenue Total:                              |                                | 2,310,166        | 2,706,939        | 3,053,018        | 2,740,366        | 2,176,972        | 2,544,973        | 2,234,690        | 2,310,575        | 75,886           |
| SEWER FUND Expenditure Total:                          |                                | 1,824,985        | 2,073,544        | 2,094,290        | 2,096,932        | 1,736,678        | 2,364,129        | 2,337,332        | 4,499,918        | 2,162,586        |
| Net Total SEWER FUND:                                  |                                | 485,181          | 633,395          | 958,728          | 643,435          | 440,294          | 180,845          | (102,642)        | (2,189,343)      | (2,086,700)      |
| <b>PRESSURIZED IRRIGATION FUND</b>                     |                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>0</b>   |                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| REVENUE  |                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 53-30-90   | Transfer from General Fund     | 73,000           | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 53-30-91   | Transfer From NW Capital       | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 53-30-92   | Transfer from Sewer Fund       | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Total REVENUE:</b>                                  |                                | <b>73,000</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| REVENUE  |                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 53-37-05   | Transfer from Other Funds      | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 53-37-10   | Service Charges                | 1,336,600        | 2,116,759        | 2,164,823        | 2,201,774        | 2,017,028        | 2,387,028        | 2,211,408        | 2,204,819        | (6,590)          |
| 53-37-11   | Special Service Charges        | 400              | 9,030            | 18,338           | 394,365          | 91,773           | 91,775           | 0                | 0                | 0                |
| 53-37-20   | Impact Fees                    | 323,571          | 328,644          | 278,259          | 182,993          | 202,432          | 205,000          | 166,786          | 111,712          | (55,074)         |
| 53-37-30   | Penalties                      | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 53-37-31   | PI Water Meters                | 0                | 26,312           | 35,769           | 23,875           | 18,288           | 20,000           | 15,000           | 18,000           | 3,000            |
| <b>Total REVENUE:</b>                                  |                                | <b>1,660,571</b> | <b>2,480,746</b> | <b>2,497,189</b> | <b>2,803,007</b> | <b>2,329,521</b> | <b>2,703,803</b> | <b>2,393,194</b> | <b>2,334,531</b> | <b>(58,664)</b>  |
| MISCELLANEOUS REVENUE                                  |                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 53-38-10   | Interest Earnings              | 1,018            | 6,792            | 28,924           | 77,255           | 74,506           | 83,506           | 40,000           | 105,601          | 65,601           |
| 53-38-11   | Developer Contributions        | 115,919          | 182,428          | 505,576          | 358,996          | 0                | 0                | 0                | 0                | 0                |
| 53-38-90   | Water Share-Grant Revenue      | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 53-38-95   | PY Carryover                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |



| Highland City Tentative Budget                         |                                |              |              |              |            |              |           |              |             |              |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |           |              |             |              |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget       | Budget      | FY2020 Bud.  |
| 53-40-41   | System Repairs                 | 4,898        | 12,419       | 14,993       | 2,435      | 4,371        | 10,000    | 17,000       | 13,000      | (4,000)      |
| 53-40-43   | System Connection Costs        | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 53-40-45   | Credit Card Fees               | 0            | 0            | 3,250        | 3,363      | 3,452        | 4,152     | 3,500        | 5,178       | 1,678        |
| 53-40-52   | Scada Upgrade                  | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 53-40-59   | Capital Equipment Purchases    | 0            | 0            | 705          | 0          | 102,827      | 103,000   | 0            | 0           | 0            |
| 53-40-60   | Capital Expenses/Projects      | 0            | 0            | 0            | 0          | 167,884      | 321,000   | 321,368      | 2,188,725   | 1,867,357    |
| 53-40-71   | Bond Principal Payment         | 0            | 0            | 0            | 0          | 0            | 0         | 380,000      | 0           | (380,000)    |
| 53-40-72   | Bond Disclosure Etc. Fees      | 2,405        | 2,453        | 2,500        | 2,500      | 19,810       | 19,810    | 2,500        | 0           | (2,500)      |
| 53-40-73   | Water Share Purchases          | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 53-40-74   | Water Share Assessments        | 336,926      | 334,943      | 324,843      | 366,330    | 423,671      | 425,000   | 395,000      | 395,000     | 0            |
| 53-40-75   | Interest Expense Bonds         | 96,655       | 72,884       | 71,150       | 56,446     | 42,993       | 43,000    | 47,913       | 0           | (47,913)     |
| 53-40-76   | Bad Debt Expense               | 28           | 13           | 6            | 190        | 12           | 12        | 0            | 0           | 0            |
| 53-40-77   | Interest Expense Saved Shares  | 61,879       | 60,062       | 48,616       | 34,600     | 0            | 60,000    | 60,000       | 60,000      | 0            |
| 53-40-78   | Murdock Canal Piping Utilities | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 53-40-79   | Loss On Disposition of Assets  | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 53-40-80   | Indirect Overhead              | 54,130       | 62,769       | 30,284       | 51,237     | 52,766       | 57,563    | 57,563       | 77,056      | 19,493       |
| 53-40-81   | Equipment Lease & Maintenance  | 3,250        | 3,250        | 3,250        | 3,250      | 3,250        | 3,500     | 3,500        | 3,500       | 0            |
| 53-40-85   | Internal Service IT Expense    | 0            | 0            | 0            | 0          | 0            | 0         | 1,180        | 1,160       | (20)         |
| 53-40-90   | Transfer Out Oth Non Operating | 57,100       | 0            | 0            | 0          | 99,000       | 108,000   | 108,000      | 535,713     | 427,713      |
| 53-40-99   | GASB 68 Benefits Expense       | (4,367)      | 4,729        | (1,915)      | 4,564      | 0            | 0         | 0            | 0           | 0            |
| Total EXPENDITURES-PI FUND:                            |                                | 1,384,520    | 1,380,854    | 1,358,592    | 1,394,697  | 1,747,900    | 2,115,470 | 2,309,596    | 4,238,724   | 1,929,128    |
| PRESSURIZED IRRIGATION FUND Revenue Total:             |                                | 1,850,508    | 2,669,966    | 3,031,688    | 3,239,306  | 2,404,027    | 2,787,308 | 2,433,194    | 2,440,132   | 6,937        |
| PRESSURIZED IRRIGATION FUND Expenditure Total:         |                                | 1,384,520    | 1,380,854    | 1,358,592    | 1,394,697  | 1,747,900    | 2,115,470 | 2,309,596    | 4,238,724   | 1,929,128    |
| Net Total PRESSURIZED IRRIGATION FUND:                 |                                | 465,987      | 1,289,112    | 1,673,097    | 1,844,609  | 656,127      | 671,838   | 123,598      | (1,798,592) | (1,922,191)  |
| <b>STORM SEWER FUND</b>                                |                                |              |              |              |            |              |           |              |             |              |
| <b>REVENUE</b>   |                                |              |              |              |            |              |           |              |             |              |
| 54-30-90   | Transfer from General Fund     | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 54-30-91   | Transfer From Sewer Fund       | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total REVENUE:   |                                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| <b>LICENSES AND PERMITS</b>                            |                                |              |              |              |            |              |           |              |             |              |
| 54-32-10   | Permits                        | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total LICENSES AND PERMITS:                            |                                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| <b>REVENUE</b>   |                                |              |              |              |            |              |           |              |             |              |
| 0  |                                |              |              |              |            |              |           |              |             |              |

|   |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
|---|--------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|------------------|----------------------------|---------------------------|-------------------------|
| <b>Highland City Tentative Budget</b>                         |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
| <b>Fiscal Year 2020-2021</b>                                  |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
| <b>Version 10 for Council Meeting 06092020</b>                |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
| <b>Will be used for final FY 2019-2020 budget adjustments</b> |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
|   |                                |                     |                     |                     |                   |                     |                  |                            |                           |                         |
|   |                                | <b>2015-16</b>      | <b>2016-17</b>      | <b>2017-18</b>      | <b>2018-19</b>    | <b>2019-20</b>      | <b>2019-2020</b> | <b>2019-20</b>             | <b>2020-21</b>            | <b>FY 2021 Bud.</b>     |
|   |                                | <b>Prior year 4</b> | <b>Prior year 3</b> | <b>Prior year 2</b> | <b>Prior year</b> | <b>Current year</b> |                  |                            |                           |                         |
| <b>Account Number</b>   | <b>Account Title</b>           | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>     | <b>Actual</b>       | <b>Forecast</b>  | <b>Current year Budget</b> | <b>Future year Budget</b> | <b>Less FY2020 Bud.</b> |
| 54-37-40  | Storm Sewer Collection Fees    | 356,724             | 442,462             | 458,992             | 473,174           | 450,093             | 532,093          | 468,572                    | 492,866                   | 24,294                  |
| 54-37-60  | Storm Sewer NW Impact Fees     | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 54-37-70  | Permit Fee New Construction    | 118,500             | 87,750              | 72,750              | 51,750            | 60,750              | 69,750           | 41,250                     | 30,000                    | (11,250)                |
| <b>Total REVENUE:</b>   |                                | <b>475,224</b>      | <b>530,212</b>      | <b>531,742</b>      | <b>524,924</b>    | <b>510,843</b>      | <b>601,843</b>   | <b>509,822</b>             | <b>522,866</b>            | <b>13,044</b>           |
| MISCELLANEOUS REVENUE   |                                |                     |                     |                     |                   |                     |                  |                            |                           | 0                       |
| 54-38-10  | Interest Earnings              | 3,849               | 8,470               | 18,026              | 32,478            | 25,157              | 28,157           | 20,000                     | 35,742                    | 15,742                  |
| 54-38-11  | Developer Contributions        | 105,432             | 219,569             | 824,564             | 623,984           | 0                   | 0                | 0                          | 0                         | 0                       |
| 54-38-90  | Miscellaneous                  | 0                   | 0                   | 0                   | 14,295            | 10,754              | 10,760           | 0                          | 0                         | 0                       |
| 54-38-95  | PY Carryover Budgeted          | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| <b>Total MISCELLANEOUS REVENUE:</b>                           |                                | <b>109,281</b>      | <b>228,039</b>      | <b>842,590</b>      | <b>670,757</b>    | <b>35,911</b>       | <b>38,917</b>    | <b>20,000</b>              | <b>35,742</b>             | <b>15,742</b>           |
| REVENUE-OTHER   |                                |                     |                     |                     |                   |                     |                  |                            |                           | 0                       |
| 54-39-50  | Developer Contributions        | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| <b>Total REVENUE-OTHER:</b>                                   |                                | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>          | <b>0</b>            | <b>0</b>         | <b>0</b>                   | <b>0</b>                  | <b>0</b>                |
| EXPENDITURES-STORM SEWER                                      |                                |                     |                     |                     |                   |                     |                  |                            |                           | 0                       |
| 54-40-11  | Salaries/Wages                 | 96,093              | 80,058              | 89,260              | 98,479            | 95,402              | 112,202          | 104,491                    | 106,636                   | 2,145                   |
| 54-40-12  | Overtime                       | 98                  | 61                  | 662                 | 2,087             | 1,186               | 1,386            | 1,000                      | 1,400                     | 400                     |
| 54-40-13  | Employee Benefits              | 55,570              | 42,296              | 45,214              | 42,628            | 48,161              | 55,961           | 54,304                     | 53,526                    | (778)                   |
| 54-40-15  | Seasonal Employees             | 0                   | 1,505               | 1,932               | 1,324             | 39                  | 1,500            | 10,000                     | 10,000                    | 0                       |
| 54-40-16  | Technical Manuals & Code Books | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 54-40-17  | Radio Maintenance & Tower Rent | 0                   | 0                   | 0                   | 20                | 0                   | 0                | 0                          | 0                         | 0                       |
| 54-40-18  | Mobile Telephones              | 859                 | 522                 | 533                 | 415               | 322                 | 400              | 700                        | 700                       | 0                       |
| 54-40-19  | PW Building Utilities          | 1,747               | 2,015               | 885                 | 1,477             | 1,090               | 1,490            | 2,500                      | 2,500                     | 0                       |
| 54-40-20  | Continuing Education           | 360                 | 552                 | 147                 | 166               | 0                   | 0                | 600                        | 600                       | 0                       |
| 54-40-21  | Computer Programs & Software   | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 54-40-22  | Uniforms & Safety Wear         | 496                 | 269                 | 125                 | 0                 | 0                   | 200              | 200                        | 200                       | 0                       |
| 54-40-23  | Professional Org. Memberships  | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 54-40-24  | Office Supplies/IT             | 0                   | 1,352               | 815                 | 172               | 291                 | 400              | 700                        | 500                       | (200)                   |
| 54-40-25  | System Reconstruction          | 23,992              | 32,706              | 40,948              | 5,320             | 41,143              | 80,700           | 80,700                     | 100,000                   | 19,300                  |
| 54-40-26  | Depreciation Expense           | 120,645             | 125,271             | 132,023             | 152,491           | 144,203             | 170,603          | 120,000                    | 157,313                   | 37,313                  |
| 54-40-27  | Street Sweeping                | 0                   | 13,384              | 6,794               | 16,463            | 11,456              | 19,000           | 23,870                     | 15,000                    | (8,870)                 |
| 54-40-29  | Equipment Supplies             | 400                 | 2,009               | 0                   | 500               | 0                   | 0                | 500                        | 500                       | 0                       |
| 54-40-30  | Cell Phone                     | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |
| 54-40-31  | Fuel and Oil Expense           | 846                 | 910                 | 477                 | 0                 | 0                   | 500              | 600                        | 0                         | (600)                   |
| 54-40-32  | Professional Services          | 10,057              | 7,751               | 8,716               | 12,080            | 4,023               | 8,000            | 15,000                     | 15,000                    | 0                       |
| 54-40-33  | School Education Programs      | 0                   | 0                   | 0                   | 0                 | 0                   | 0                | 0                          | 0                         | 0                       |



|   |                                |                     |                     |                     |                   |                     |                 |                     |                    |                     |
|---|--------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-----------------|---------------------|--------------------|---------------------|
| <b>Highland City Tentative Budget</b>                         |                                |                     |                     |                     |                   |                     |                 |                     |                    |                     |
| <b>Fiscal Year 2020-2021</b>                                  |                                |                     |                     |                     |                   |                     |                 |                     |                    |                     |
| <b>Version 10 for Council Meeting 06092020</b>                |                                |                     |                     |                     |                   |                     |                 |                     |                    |                     |
| <b>Will be used for final FY 2019-2020 budget adjustments</b> |                                |                     |                     |                     |                   |                     |                 |                     |                    |                     |
|   |                                |                     |                     |                     |                   |                     |                 |                     |                    |                     |
|   |                                | <b>2015-16</b>      | <b>2016-17</b>      | <b>2017-18</b>      | <b>2018-19</b>    | <b>2019-20</b>      | <b>2019-20</b>  | <b>2019-20</b>      | <b>2020-21</b>     | <b>FY 2021 Bud.</b> |
|   |                                | <b>Prior year 4</b> | <b>Prior year 3</b> | <b>Prior year 2</b> | <b>Prior year</b> | <b>Current year</b> | <b>Forecast</b> | <b>Current year</b> | <b>Future year</b> | <b>Less</b>         |
| <b>Account Number</b>   | <b>Account Title</b>           | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>       | <b>Actual</b>     | <b>Actual</b>       | <b>Forecast</b> | <b>Budget</b>       | <b>Budget</b>      | <b>FY2020 Bud.</b>  |
| 54-40-34  | Contractor Education Programs  | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-35  | Public Information             | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-36  | Utility Billing                | 5,621               | 7,385               | 7,441               | 7,941             | 6,672               | 7,672           | 8,000               | 10,008             | 2,008               |
| 54-40-37  | Utah County Coalition          | 2,025               | 2,101               | 2,101               | 2,101             | 2,101               | 2,101           | 2,500               | 2,500              | 0                   |
| 54-40-38  | PW Shop Tools & Supplies       | 1,200               | 668                 | 1,003               | 1,399             | 240                 | 1,200           | 1,200               | 1,200              | 0                   |
| 54-40-39  | Insurance Expense              | 3,671               | 4,363               | 3,215               | 3,144             | 2,648               | 2,648           | 2,124               | 1,804              | (321)               |
| 54-40-40  | Debris Basin Annual Maintenanc | (2,281)             | 7,500               | 7,481               | (3,513)           | 0                   | 7,500           | 5,000               | 5,000              | 0                   |
| 54-40-41  | System Repairs & Maintenance   | 33,966              | 78,076              | 14,598              | 303               | 104,383             | 105,000         | 55,000              | 55,000             | 0                   |
| 54-40-42  | Maintenance & Repairs:Vehicles | 201                 | 0                   | 0                   | 102               | 0                   | 0               | 1,000               | 1,000              | 0                   |
| 54-40-43  | Sweeper Truck:Brooms & Parts   | 7,176               | 475                 | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-44  | VAC Truck: Maint. & Repair     | 6,571               | 850                 | 0                   | 0                 | 875                 | 1,000           | 3,250               | 3,000              | (250)               |
| 54-40-45  | VAC Truck: Fuel & Oil          | 586                 | 0                   | 0                   | 0                 | 0                   | 0               | 750                 | 500                | (250)               |
| 54-40-46  | Accena Group                   | 15,960              | 35,910              | 45,216              | 58,350            | 63,110              | 66,000          | 66,000              | 65,000             | (1,000)             |
| 54-40-47  | Credit Card Fees               | 0                   | 0                   | 3,250               | 3,363             | 3,452               | 4,152           | 3,500               | 5,178              | 1,678               |
| 54-40-50  | Storm Sewer Construction       | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-51  | 6150 W Storm Drain Pipe        | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-52  | Beacon Hills Sports Park       | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-53  | Highland Sub Pl #1 Det Basin   | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-59  | Capital Equipment Purchase     | 0                   | 0                   | 1,410               | 0                 | 102,827             | 103,000         | 0                   | 0                  | 0                   |
| 54-40-60  | Salt Bin Storage               | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-74  | Capital Expenses/Projects      | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-76  | Interest Expense               | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-77  | Bad Debt Expense               | 0                   | 5                   | 2                   | 26                | 2                   | 0               | 0                   | 0                  | 0                   |
| 54-40-80  | Indirect Overhead              | 15,321              | 14,972              | 8,415               | 12,197            | 12,303              | 13,422          | 13,422              | 10,985             | (2,437)             |
| 54-40-81  | NCRS Viewpoint Flood Control   | 0                   | 0                   | 0                   | 0                 | 18,510              | 13,580          | 0                   | 0                  | 0                   |
| 54-40-85  | Internal Service IT Expense    | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 1,040               | 920                | (120)               |
| 54-40-90  | Transfer to Debris Basin Fund  | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-91  | Transfer to Capital Proj Build | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| 54-40-99  | GASB 68 Benefits Expense       | (5,189)             | 3,395               | (1,217)             | (637)             | 0                   | 0               | 0                   | 0                  | 0                   |
| <b>Total EXPENDITURES-STORM SEWER:</b>                        |                                | <b>395,990</b>      | <b>466,361</b>      | <b>421,446</b>      | <b>418,396</b>    | <b>664,439</b>      | <b>779,617</b>  | <b>577,951</b>      | <b>625,969</b>     | <b>48,018</b>       |
| Transfers   |                                |                     |                     |                     |                   |                     |                 |                     |                    | 0                   |
| 54-90-92  | Transfer to Capital Proj Road  | 0                   | 0                   | 0                   | 0                 | 0                   | 0               | 0                   | 0                  | 0                   |
| <b>Total Transfers:</b>                                       |                                | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>          | <b>0</b>            | <b>0</b>        | <b>0</b>            | <b>0</b>           | <b>0</b>            |
| <b>STORM SEWER FUND Revenue Total:</b>                        |                                | <b>584,505</b>      | <b>758,251</b>      | <b>1,374,331</b>    | <b>1,195,681</b>  | <b>546,754</b>      | <b>640,760</b>  | <b>529,822</b>      | <b>558,608</b>     | <b>28,786</b>       |
| <b>STORM SEWER FUND Expenditure Total:</b>                    |                                | <b>395,990</b>      | <b>466,361</b>      | <b>421,446</b>      | <b>418,396</b>    | <b>664,439</b>      | <b>779,617</b>  | <b>577,951</b>      | <b>625,969</b>     | <b>48,018</b>       |

| Highland City Tentative Budget                         |                                |                |                |                |                |                |                |                |                |                |
|--|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Fiscal Year 2020-2021                                  |                                |                |                |                |                |                |                |                |                |                |
| Version 10 for Council Meeting 06092020                |                                |                |                |                |                |                |                |                |                |                |
| Will be used for final FY 2019-2020 budget adjustments |                                |                |                |                |                |                |                |                |                |                |
|  |                                | 2015-16        | 2016-17        | 2017-18        | 2018-19        | 2019-20        | 2019-20        | 2019-20        | 2020-21        | FY 2021 Bud.   |
|  |                                | Prior year 4   | Prior year 3   | Prior year 2   | Prior year     | Current year   | Forecast       | Current year   | Future year    | Less           |
| Account Number   | Account Title                  | Actual         | Actual         | Actual         | Actual         | Actual         | Forecast       | Budget         | Budget         | FY2020 Bud.    |
| Net Total STORM SEWER FUND:                            |                                | 188,515        | 291,890        | 952,886        | 777,285        | (117,685)      | (138,858)      | (48,129)       | (67,362)       | (19,232)       |
| <b>CULINARY WATER FUND</b>                             |                                |                |                |                |                |                |                |                |                |                |
| <b>REVENUE</b>   |                                |                |                |                |                |                |                |                |                |                |
| 55-30-90   | Transfer from General Fund     | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 55-30-91   | Transfer from NW Capital Fund  | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total REVENUE:</b>                                  |                                | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>REVENUE</b>   |                                |                |                |                |                |                |                |                |                |                |
| 55-37-10   | Service Charges                | 784,766        | 787,996        | 828,579        | 831,572        | 773,421        | 909,421        | 844,984        | 850,397        | 5,413          |
| 55-37-20   | Connection Fees                | 77,360         | 59,054         | 46,164         | 33,581         | 43,648         | 48,000         | 29,480         | 21,440         | (8,040)        |
| 55-37-21   | Impact Fees                    | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 55-37-30   | Penalties                      | 0              | 320            | 400            | 80             | 0              | 0              | 0              | 0              | 0              |
| 55-37-31   | Meter Fees                     | 3,412          | 0              | 0              | 0              | 536            | 536            | 0              | 0              | 0              |
| 55-37-32   | Acct Set-up/Close              | 7,475          | 6,800          | 5,950          | 5,825          | 6,050          | 6,000          | 5,000          | 5,000          | 0              |
| <b>Total REVENUE:</b>                                  |                                | <b>873,013</b> | <b>854,171</b> | <b>881,093</b> | <b>871,058</b> | <b>823,655</b> | <b>963,957</b> | <b>879,464</b> | <b>876,837</b> | <b>(2,627)</b> |
| <b>MISCELLANEOUS REVENUE</b>                           |                                |                |                |                |                |                |                |                |                |                |
| 55-38-10   | Interest Earnings              | 12,654         | 23,413         | 43,641         | 71,831         | 53,113         | 59,513         | 42,000         | 75,641         | 33,641         |
| 55-38-11   | Developer Contributions        | 192,646        | 370,054        | 700,261        | 528,764        | 0              | 0              | 0              | 0              | 0              |
| 55-38-51   | Contribution Highland Water Co | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 55-38-90   | Water Share-Grant revenue      | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 55-38-95   | PY Carryover                   | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total MISCELLANEOUS REVENUE:</b>                    |                                | <b>205,300</b> | <b>393,467</b> | <b>743,902</b> | <b>600,595</b> | <b>53,113</b>  | <b>59,513</b>  | <b>42,000</b>  | <b>75,641</b>  | <b>33,641</b>  |
| <b>REVENUE-OTHER</b>                                   |                                |                |                |                |                |                |                |                |                |                |
| 55-39-05   | Transfer from Other funds      | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 55-39-50   | Municipal Contributions        | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 55-39-90   | Sundry Revenues                | 0              | 80             | 0              | 50             | 40             | 0              | 0              | 0              | 0              |
| <b>Total REVENUE-OTHER:</b>                            |                                | <b>0</b>       | <b>80</b>      | <b>0</b>       | <b>50</b>      | <b>40</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>EXPENDITURES-CULINARY WATER</b>                     |                                |                |                |                |                |                |                |                |                |                |
| 55-40-11   | Salaries/Wages                 | 127,051        | 118,678        | 125,249        | 148,348        | 133,840        | 155,840        | 143,911        | 146,715        | 2,804          |

| Highland City Tentative Budget                         |                                |              |              |              |            |              |           |                     |                    |                  |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|-----------|---------------------|--------------------|------------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |           |                     |                    |                  |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |           |                     |                    |                  |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |           |                     |                    |                  |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20             | 2020-21            | FY 2021 Bud.     |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year Budget | Future year Budget | Less FY2020 Bud. |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget              | Budget             |                  |
| 55-40-12   | Overtime                       | 4,915        | 7,175        | 7,632        | 8,720      | 6,142        | 6,742     | 6,000               | 6,000              | 0                |
| 55-40-13   | Employee Benefits              | 61,640       | 67,444       | 63,951       | 72,856     | 77,594       | 89,594    | 76,139              | 78,349             | 2,210            |
| 55-40-14   | Seasonal Employees             | 122          | 636          | 3,445        | 0          | 1,371        | 2,371     | 5,000               | 5,000              | 0                |
| 55-40-15   | Technical Manuals & Code Books | 0            | 0            | 0            | 0          | 0            | 0         | 0                   | 0                  | 0                |
| 55-40-17   | Radio Maint. & Tower Rental    | 0            | 120          | 504          | 300        | 324          | 300       | 100                 | 300                | 200              |
| 55-40-18   | Mobile Telephones              | 0            | 0            | 0            | 0          | 0            | 0         | 0                   | 0                  | 0                |
| 55-40-19   | PW Building Utilities          | 2,584        | 1,949        | 1,076        | 1,477      | 1,058        | 1,458     | 2,800               | 2,500              | (300)            |
| 55-40-20   | Security System Maintenance    | 2,499        | 2,999        | 0            | 0          | 135          | 135       | 0                   | 0                  | 0                |
| 55-40-21   | Professional Org. & Training   | 715          | 715          | 738          | 825        | 783          | 790       | 750                 | 1,000              | 250              |
| 55-40-22   | Uniforms & Safety Wear         | 725          | 402          | 658          | 611        | 515          | 600       | 800                 | 800                | 0                |
| 55-40-23   | Continuing Education           | 2,193        | 2,771        | 2,384        | 2,870      | 713          | 400       | 2,500               | 2,500              | 0                |
| 55-40-24   | Office Supplies/IT             | 92           | 1,352        | 878          | 348        | 248          | 500       | 500                 | 500                | 0                |
| 55-40-25   | Equip.-Repairs & Maintenance   | 0            | 0            | 0            | 0          | 0            | 0         | 0                   | 0                  | 0                |
| 55-40-26   | Depreciation Expense           | 304,971      | 309,262      | 315,196      | 338,875    | 313,916      | 371,016   | 303,000             | 342,453            | 39,453           |
| 55-40-27   | Power For Wells & Lift Station | 158,669      | 150,704      | 190,937      | 149,807    | 114,843      | 160,000   | 170,000             | 170,000            | 0                |
| 55-40-28   | Fuel Expense Vehicles          | 4,384        | 3,167        | 5,386        | 6,707      | 6,047        | 6,500     | 5,500               | 6,000              | 500              |
| 55-40-29   | Mobile Phones                  | 3,295        | 3,183        | 3,090        | 2,248      | 2,650        | 3,250     | 3,300               | 3,300              | 0                |
| 55-40-30   | Water Testing & Notification   | 6,747        | 15,116       | 7,143        | 11,420     | 21,408       | 23,000    | 13,000              | 13,000             | 0                |
| 55-40-31   | Engineering & Professional Ser | 10,475       | 10,404       | 22,438       | 34,473     | 16,430       | 20,000    | 20,000              | 32,000             | 12,000           |
| 55-40-32   | Credit Card Fees               | 0            | 1,116        | 3,250        | 3,363      | 3,452        | 4,152     | 3,500               | 5,178              | 1,678            |
| 55-40-33   | Insurance Expense              | 9,403        | 12,481       | 8,711        | 7,958      | 11,689       | 11,689    | 11,944              | 10,476             | (1,468)          |
| 55-40-34   | Equipment Supplies             | 2,620        | 4,256        | 4,029        | 3,385      | 2,742        | 3,500     | 3,500               | 3,500              | 0                |
| 55-40-35   | Blue Stakes Expenses           | 807          | 661          | 1,227        | 871        | 1,001        | 1,000     | 1,200               | 1,200              | 0                |
| 55-40-36   | Utility Billing                | 17,624       | 19,293       | 6,687        | 7,941      | 6,672        | 7,075     | 8,000               | 10,008             | 2,008            |
| 55-40-37   | PW Shop Tools & Supplies       | 1,744        | 1,669        | 1,661        | 802        | 1,274        | 1,800     | 1,800               | 1,800              | 0                |
| 55-40-38   | Pump Station & Booster Repairs | 3,318        | 34,569       | 10,218       | 6,451      | 10,084       | 10,500    | 2,800               | 2,800              | 0                |
| 55-40-39   | SCADA Maintenance              | 1,087        | 95           | 1,095        | 2,281      | 890          | 1,000     | 2,200               | 2,200              | 0                |
| 55-40-41   | System Repairs                 | 29,121       | 25,635       | 105,964      | 86,939     | 33,207       | 50,000    | 55,000              | 55,000             | 0                |
| 55-40-50   | Capital Expenses Projects      | 0            | 0            | 0            | 0          | 271,037      | 290,000   | 290,000             | 369,000            | 79,000           |
| 55-40-51   | Capital Outlay Equipment       | 0            | 0            | 0            | 0          | 102,827      | 103,000   | 0                   | 0                  | 0                |
| 55-40-52   | SCADA Upgrade                  | 0            | 0            | 0            | 0          | 0            | 0         | 0                   | 0                  | 0                |
| 55-40-55   | Water Meter Purchases          | 54,103       | 39,057       | 72,529       | 36,936     | 46,430       | 55,000    | 55,000              | 55,000             | 0                |
| 55-40-73   | Water Share Purchases          | 0            | 0            | 0            | 0          | 0            | 0         | 0                   | 0                  | 0                |
| 55-40-74   | Water Share Assessments        | 1,606        | 1,564        | 150          | 2,032      | 0            | 0         | 1,600               | 1,600              | 0                |
| 55-40-75   | Interest Expense               | 0            | 0            | 0            | 0          | 0            | 0         | 0                   | 0                  | 0                |

| Highland City Tentative Budget                         |                                |              |              |              |            |              |           |              |             |              |
|--|--------------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                                |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                                |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                                |              |              |              |            |              |           |              |             |              |
|  |                                | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-2020 | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                                | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title                  | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget       | Budget      | FY2020 Bud.  |
| 55-40-76   | Bad Debt Expense               | 16           | 16           | 8            | 49         | 13           | 13        | 0            | 0           | 0            |
| 55-40-77   | Pressure Reducing Valves       | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 55-40-78   | Capital Outlay                 | 10,050       | 0            | 1,304        | 0          | 0            | 0         | 0            | 0           | 0            |
| 55-40-79   | Cross Conn. Control Upgrades   | 4,334        | 4,876        | 5,276        | 1,270      | 0            | 5,000     | 5,000        | 5,000       | 0            |
| 55-40-80   | Indirect Overhead              | 35,278       | 40,984       | 23,107       | 28,379     | 28,035       | 30,583    | 30,583       | 26,073      | (4,510)      |
| 55-40-81   | Well Rebuilds                  | 1,256        | 45,433       | 0            | 40,940     | 73,135       | 73,200    | 0            | 0           | 0            |
| 55-40-82   | Water Tank Demolition          | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 55-40-83   | Water Line 4800 West           | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 55-40-84   | Murdock Canal Piping Utilities | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 55-40-85   | Equipment Rental & Maintenance | 3,250        | 3,250        | 3,250        | 3,250      | 3,250        | 3,250     | 3,500        | 3,500       | 0            |
| 55-40-86   | Internal Service IT Expense    | 0            | 0            | 0            | 0          | 0            | 0         | 1,180        | 1,160       | (20)         |
| 55-40-90   | Transfer to Capital Projects   | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| 55-40-99   | GASB 68 Benefits Expense       | (5,778)      | 5,961        | (3,111)      | 1,094      | 0            | 0         | 0            | 0           | 0            |
| Total EXPENDITURES-CULINARY WATER:                     |                                | 860,914      | 936,994      | 996,060      | 1,013,826  | 1,293,753    | 1,493,259 | 1,230,107    | 1,363,911   | 133,804      |
| CULINARY WATER FUND Revenue Total:                     |                                | 1,078,313    | 1,247,718    | 1,624,996    | 1,471,702  | 876,809      | 1,023,471 | 921,464      | 952,478     | 31,013       |
| CULINARY WATER FUND Expenditure Total:                 |                                | 860,914      | 936,994      | 996,060      | 1,013,826  | 1,293,753    | 1,493,259 | 1,230,107    | 1,363,911   | 133,804      |
| Net Total CULINARY WATER FUND:                         |                                | 217,399      | 310,724      | 628,936      | 457,876    | (416,944)    | (469,789) | (308,642)    | (411,433)   | (102,791)    |
| <b>UTILITY TRANSPORTATION</b>                          |                                |              |              |              |            |              |           |              |             |              |
| <b>0</b>   |                                |              |              |              |            |              |           |              |             |              |
| REVENUE  |                                |              |              |              |            |              |           |              |             |              |
| 56-30-90   | Transfer from Gen. Fund        | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Total REVENUE:   |                                | 0            | 0            | 0            | 0          | 0            | 0         | 0            | 0           | 0            |
| Revenue  |                                |              |              |              |            |              |           |              |             |              |
| 56-37-10   | Utility Transportation Fee     | 0            | 0            | 926,768      | 1,028,091  | 958,583      | 1,046,400 | 1,000,000    | 1,052,522   | 52,522       |
| Total Revenue:   |                                | 0            | 0            | 926,768      | 1,028,091  | 958,583      | 1,046,400 | 1,000,000    | 1,052,522   | 52,522       |
| MISCELLANEOUS REVENUE                                  |                                |              |              |              |            |              |           |              |             |              |
| 56-38-10   | Interest Earnings              | 0            | 0            | 9,327        | 27,144     | 20,457       | 22,857    | 20,000       | 29,016      | 9,016        |
| Total MISCELLANEOUS REVENUE:                           |                                | 0            | 0            | 9,327        | 27,144     | 20,457       | 22,857    | 20,000       | 29,016      | 9,016        |
| EXPENDITURES-ROAD FEE                                  |                                |              |              |              |            |              |           |              |             |              |
| 56-40-11   | Salaries/Wages                 | 0            | 0            | 0            | 24,592     | 32,283       | 38,123    | 35,065       | 35,766      | 701          |

| Highland City Tentative Budget                         |                           |              |              |              |            |              |           |              |             |              |
|--|---------------------------|--------------|--------------|--------------|------------|--------------|-----------|--------------|-------------|--------------|
| Fiscal Year 2020-2021                                  |                           |              |              |              |            |              |           |              |             |              |
| Version 10 for Council Meeting 06092020                |                           |              |              |              |            |              |           |              |             |              |
| Will be used for final FY 2019-2020 budget adjustments |                           |              |              |              |            |              |           |              |             |              |
|  |                           | 2015-16      | 2016-17      | 2017-18      | 2018-19    | 2019-20      | 2019-20   | 2019-20      | 2020-21     | FY 2021 Bud. |
|  |                           | Prior year 4 | Prior year 3 | Prior year 2 | Prior year | Current year | Forecast  | Current year | Future year | Less         |
| Account Number   | Account Title             | Actual       | Actual       | Actual       | Actual     | Actual       | Forecast  | Budget       | Budget      | FY2020 Bud.  |
| 56-40-13   | Employee Benefits         | 0            | 0            | 0            | 11,530     | 14,545       | 16,785    | 17,591       | 17,278      | (313)        |
| 56-40-36   | Utility Billing           | 0            | 238          | 5,979        | 7,941      | 6,668        | 7,668     | 8,000        | 10,002      | 2,002        |
| 56-40-45   | Credit Card Fees          | 0            | 0            | 3,250        | 3,363      | 3,452        | 4,152     | 3,500        | 3,500       | 0            |
| 56-40-70   | Road Fee Projects         | 0            | 0            | 367,631      | 1,218,505  | 100,882      | 900,000   | 955,000      | 1,000,000   | 45,000       |
| 56-40-76   | Bad Debt Expense          | 0            | 0            | 0            | (17)       | (4)          | (4)       | 0            | 0           | 0            |
| Total EXPENDITURES-ROAD FEE:                           |                           | 0            | 238          | 376,860      | 1,265,914  | 157,826      | 966,724   | 1,019,155    | 1,066,546   | 47,390       |
| UTILITY TRANSPORTATION Revenue Total:                  |                           | 0            | 0            | 936,095      | 1,055,234  | 979,040      | 1,069,257 | 1,020,000    | 1,081,538   | 61,538       |
| UTILITY TRANSPORTATION Expenditure Total:              |                           | 0            | 238          | 376,860      | 1,265,914  | 157,826      | 966,724   | 1,019,155    | 1,066,546   | 47,390       |
| Net Total UTILITY TRANSPORTATION:                      |                           | 0            | (238)        | 559,235      | (210,679)  | 821,214      | 102,533   | 845          | 14,992      | 14,147       |
| <b>INTERNAL SERVICE IT FUND</b>                        |                           |              |              |              |            |              |           |              |             |              |
| <b>0</b>   |                           |              |              |              |            |              |           |              |             |              |
| Revenue  |                           |              |              |              |            |              |           |              |             |              |
| 57-37-10   | Internal Service Charges  | 0            | 0            | 0            | 0          | 0            | 0         | 20,000       | 20,000      | 0            |
| Total Revenue:   |                           | 0            | 0            | 0            | 0          | 0            | 0         | 20,000       | 20,000      | 0            |
| EXPENDITURES-INTERNAL SVC IT                           |                           |              |              |              |            |              |           |              |             |              |
| 57-40-25   | Internal Service Expenses | 0            | 0            | 0            | 0          | 4,826        | 4,307     | 20,000       | 20,000      | 0            |
| Total EXPENDITURES-INTERNAL SVC IT:                    |                           | 0            | 0            | 0            | 0          | 4,826        | 4,307     | 20,000       | 20,000      | 0            |
| INTERNAL SERVICE IT FUND Revenue Total:                |                           | 0            | 0            | 0            | 0          | 0            | 1,069,257 | 20,000       | 20,000      | 0            |
| INTERNAL SERVICE IT FUND Expenditure Total:            |                           | 0            | 0            | 0            | 0          | 4,826        | 966,724   | 20,000       | 20,000      | 0            |
| Net Total INTERNAL SERVICE IT FUND:                    |                           | 0            | 0            | 0            | 0          | (4,826)      | 102,533   | 0            | 0           | 0            |