

AGENDA
HIGHLAND CITY COUNCIL MEETING
June 17, 2014

7:00 p.m. Regular City Council Session
Highland City Council Chambers, 5400 West Civic Center Drive, Highland Utah 84003

7:00 P.M. REGULAR SESSION – CITY COUNCIL CHAMBERS

CALL TO ORDER – Mayor Mark Thompson
INVOCATION – Dennis LeBaron
PLEDGE OF ALLEGIANCE – Tim Irwin

APPEARANCES

- 1. Time has been set aside for the public to express their ideas, concerns, and comments.**
(Please limit your comments to three minutes each.)

CONSENT

- 2. MOTION: Approval of Meeting Minutes for City Council Regular Session – May 20, 2014**
- 3. MOTION: Ratifying the Mayor’s Appointments to the Highland City Economic Development Committee – Jeffrey Clyde, Rob Clauson, John Allen, Robert Vukich and Marshall Meier.**
- 4. RESOLUTION: Approval of Final Budget - Highland City 2014-15 Fiscal Year**

ACTION ITEMS

- 5. RESOLUTION: Eliminating the Dedicated Library Tax Levy - Combine the Library Fund certified tax rate with the General Operating Fund certified tax rate into a single General Operating Fund**
- 6. RESOLUTION: Adopting the Certified Tax Rate – As determined by Utah County**
Adopting the Certified Tax Rate Subject to Truth in Taxation Hearing - August 5, 2014
- 7. MOTION: Boundary Adjustment with American Fork – Request from Stephanie Anderson located at 5901 West 9600 North**

MAYOR/ CITY COUNCIL & STAFF COMMUNICATION ITEMS

ADJOURNMENT

(These items are for information purposes only.)

Description	Requested/Owner	Due Date	Status
Funding plan for Capital Facilities Plan update and certified impact fee.	Nathan Crane	Sept. 2014	In Progress
Committee assignments for council members	Rod Mann Mayor Thompson		On Going
5 Year Road Maintenance Plan for FY 14-15 <i>Budget for Maintenance Plan</i>	City Council		In Progress
Parks Presentation	City Council Nathan Crane	Oct. 2014	In Progress
Road Capital Improvement Plan for FY 15-16 <i>Prioritize and Communicate to Residents</i>	City Council Matt Shipp	Fall 2014	

CERTIFICATE OF POSTING

The undersigned duly appointed City Recorder does hereby certify that on this **12th day of June, 2014**, the above agenda was posted in three public places within Highland City limits. Agenda also posted on State (<http://pmn.utah.gov>) and City websites (www.highlandcity.org).

JOD'ANN BATES, City Recorder

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

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

MINUTES
HIGHLAND CITY COUNCIL MEETING
Tuesday, May 20, 2014

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

PRESENT: Mayor Mark Thompson, Conducting
Councilmember Brian Braithwaite
Councilmember Rod Mann
Councilmember Tim Irwin
Councilmember Dennis LeBaron
Councilmember Jessie Schoenfeld

STAFF PRESENT: Aaron Palmer, City Administrator
Nathan Crane, Community Development Director
LeCheminant, Finance Director
JoD’Ann Bates, Executive Secretary/ Recorder Gary
Kasey Wright, City Attorney
Shannon Garlick, Secretary

OTHERS:

The meeting was called to order by Mayor Mark Thompson as a regular session at 7:02 p.m. The meeting agenda was posted on the *Utah State Public Meeting Website* at least 24 hours prior to the meeting. The prayer was offered by Rod Mann and those assembled were led in the Pledge of Allegiance by McKay Taylor, a scout.

PRESENTATIONS:

Michelle Holbrooke, President of Just for Kids Utah County, stated she had met with Aaron Palmer and the City Administrator from Lehi, Darren Todd about three months ago and it was suggested they come and do a presentation before the City Council. She stated that due to her experience with her son that is intellectually disabled she has found herself looking for places for him to have more experiences and opportunities. Ten years ago they started a non-profit organization “Just for Kids, Utah County”. They have been doing several different programs, they have been doing summer school and JFK Athletics in conjunction with the Special Olympics. She stated the program they are presenting tonight is called “The Hive” that is a recreational activity program for adults with disabilities. She stated there is a large population that is under served and she would like to do something for those individuals without having to ask for the government’s money. She explained they are providing a safe, independent environment for people with disabilities and would like to present some of those programs. She

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1 has brought some of the participants of the adult day care programs that will give the council
2 some information on the programs they participate in.

3
4 Jazzie Holman stated she lives here in Highland and is part of “The Hive” program. She stated
5 they learn academics, technology, math, reading, music, physical education, they play sports in
6 preparation for the Special Olympics and attend Institute to learn about religion. She continued
7 they visit those that are in the Beehive homes and MATC for lunch and to work on their
8 computers.

9 Michelle Holbrooke stated they would like to start a program here in Highland and are looking at
10 places for them to hold their classes in the Highland area and would like to use the Community
11 Center.

12 Laurie Hooley and her son Mason. Laurie stated that Mason has a high functioning autism and a
13 very low IQ. Laurie stated Mason graduated from High School two years ago. Mason is very
14 active and loves basketball. He stated he wants to be part of the community but is not
15 independent enough to get a job and go off with his friends on his own. She stated two years ago
16 they began participating with “The Hive” and it has given Mason the opportunity to be with his
17 friends and do service in the community. She stated they would love the opportunity to bring that
18 closer to home.

19 Pam Holman with her daughter Jazzie and son Jarron. Pam stated they have lived in Highland
20 for 21 years. Her children have attended school in Highland and both graduated from Lone Peak
21 High School. She stated they chose to leave Lone Peak and go to “The Hive” rather than to
22 continue on with the program offered by the School District. She stated they would love the
23 program to come closer to home and would love to have the opportunity to use the facilities in
24 Highland.

25 Brian Braithwaite questioned what age they focus on.

26
27 Michelle Holbrooke responded they focus on people age 22 and up. That is due to federal
28 funding only supports those with disabilities until the age 22.

29
30 Brian Braithwaite questioned what their expectations were and they mentioned the library, what
31 type of access to the library they are looking at.

32
33 Michelle Holbrooke stated they are looking for the opportunity to use the Community Center for
34 classrooms. She stated the program is currently full and they don’t have room for more students,
35 she knows there is a need and would like to give everyone an opportunity. She explained they
36 go back and forth to a lot of different locations. They go to the recreation center, MATC, they
37 go on community field trips, an LDS Institute for classes, and would love to have a relationship
38 with the City with a couple of days a week in the Community Center for classes. They would
39 like to have a relationship with the Library and receiving a class once or twice a month. She

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1 stated they have a definite schedule and would probably need the Community Center for six
2 hours – 3 hours twice a week. She stated they never have more than 13 students and would need
3 just one room. She stated they could get their own furniture if need be.

4
5 Tim Irwin suggested she work with Aaron and bring a proposal.

6
7 Tim Irwin stated he was invited to Westfield Elementary School to be interviewed by a team that
8 had been put together to compete in the Statewide Lego tournament. He stated we often lose
9 sight that there are great teachers and there are kids making terrific progress. He stated this team
10 won as asked they be recognized by the Council by a Proclamation.

11
12 Mayor Thompson read the Proclamation and presented it to the teacher, Carrie and her team, the
13 Hydraulics.

14 15 APPEARANCES

16
17
18 Andrew Beard, resident of Beacon Hills, expressed his concern regarding the green space area
19 between Lighthouse Drive and Wildflower Lane. He explained they've had issues with people
20 going into that area cutting down trees and cutting a 6-8 feet wide bike trail. He feels it is
21 unauthorized activity and is vandalism per the City Code. He expressed his concern that if steps
22 are not taken to stop this, they will lose the natural beauty of the green space area. He asked the
23 Council to make sure the residents understand what they can and cannot do in the open space and
24 take steps to enforce the City Code. He stated his wife spoke with Nathan Crane and met with
25 Mayor Ritchie about 2 years ago when they had problems with the kids building tree houses in
26 the open space. He stated it happened again last year and they again worked with City Staff to
27 stop the activity and appreciates the city for cleaning up the area.

28
29 Dennis LeBaron questioned if there are signs posted to explain what can and cannot be done in
30 the open space.

31
32 Andrew Beard stated there are no signs posted, but Mayor Ritchie sent out a letter two years ago
33 to the neighborhood which included the language from the City Code. This is a growing area
34 and feels there are residents that are not aware of the code. It had recently been cleared by kids
35 in their neighborhood for a mountain biking trail.

36
37 Mayor Thompson stated it is a conservation area with the intention to provide some stability to
38 the water shed and those washes. He appreciated them coming in and notifying the Council. He
39 stated they have a sincere interest to try and control it the best they can.

40
41 Tim Irwin stated he had an opportunity to walk the trail with Jude and Andy Beard. He stated it
42 is a beautiful trail, and what is done is done, but they agree they do not want it to deteriorate any
43 further. He stated it is his understanding that the youth responsible are being talked by their
44 parents and religious leaders and hopefully they will see a change.

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1 Shauna Larsen, Chairman of the Arts Council, stated they are before the Council with a proposal
2 for additional funds. She stated they use the Community Center quite often and there is a
3 growing need to use it more and more. She stated the current piano is eighty years old, they had
4 a piano expert come and look at it, and he suggested they not put any more money into it other
5 than tuning it due to its age and deterioration. They feel they really need a good piano so they
6 can bring more concerts into the area. She commented the proposal includes the Arts Council
7 doing some fundraising to provide a portion, also the Timpanogos Symphony is willing to
8 contribute a portion. She would like to ask for the city to contribute a portion of that in order to
9 get a new piano early next spring of 2015. She stated it would be approximately \$15,000-24,000
10 depending on what they would purchase.

11
12 Brian Braithwaite asked if they have asked the community for a piano.

13
14 Shauna Larsen stated they have and they are also putting out a fundraiser flyer.

15 16 17 CONSENT

18
19 MOTION: Approval of Meeting Minutes for City Council Work Session – April 29, 2014.
20 Pulled by Rod Mann

21
22 MOTION: Final Plat Approval – Mountain Ridge Phase II.

23
24
25 **MOTION: Tim Irwin moved the City Council to approve the consent items on the agenda.**

26
27 **Brian Braithwaite seconded the motion.**

28 **Unanimous vote, motion carried.**

29
30 MOTION: Approval of Meeting Minutes for City Council Work Session – April 29, 2014.
31 Pulled by Rod Mann

32
33 Rod Mann stated on line 22-25 on page 5, he had asked a question regarding funding and the
34 response seemed confusing. He stated the context says it went from 36% to 39% of the total
35 budget. If you look at absolute numbers on line items it would be more like 11%. He stated he
36 understands the Public Safety Board will be amending this year's budget for those costs. He
37 asked to clarify that the percentage grew from 36% to 39% of the overall budget.

38
39 **MOTION: Rod Mann moved to approve the amended minutes which reflect that the**
40 **Public Safety numbers grew by 3% of the overall budget, but some individual line items**
41 **grew 11%.**

42
43 **Jessie Schoenfeld seconded the motion.**

44 **Unanimous vote, motion carried.**

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ACTION ITEMS

PUBLIC HEARING/RESOLUTION: Approval of the Tentative Budget – 2014-2015 Fiscal Year.

Gary LeCheminant, Finance Director reviewed the 2015 budget stating there will be an increase of 1.8% in revenue, and expenses going up about 1.7%. He stated most of our revenue comes from sales, use taxes and property taxes. Liability insurance premium has gone up about 5% from last year. They have placed a 3% salary increase and right now they have in the budget that medical costs may go up about 16% and dental going up about 9%, but they are still in negotiations and hoping to come in at about 8% increase on medical and 4-5% increase on dental. He stated \$50,000 is included for repairs to the Community Center. He stated the total budget expenses for the Public Safety are up 3.4%, but on a line item basis are up 11%. He explained the sources of revenue and the proposed expenses. He stated the enterprise funds are supposed to be self-sustaining and went through each fund. He stated they are not making enough from the Pressurized Irrigation fund to pay for the bond payment. He stated the proposed Vactor will be paid for between the Culinary and Storm Sewer funds.

** Mayor Thompson opened the Public Hearing at 7:50 p.m. **

Scott Smith, resident of Highland and Library Board Member, stated he appreciates the presentation on the budget and feels the City has come a long way in the last five years. He commented the Tentative Budget still shows the dedicated tax for the Library in the budget. He stated we have had over 7400 issued library cards in a city with a population of approximately 16500 and 17000 that does not include the kids visiting the library. He stated there was a survey done in 2006 over 75% of them wanted a library with 28% of the population of Highland responding to that survey. He stated the City does not see most of the property tax that is paid by the residents, most of it goes toward Alpine School District and approximately only 2% goes toward the library. He stated there is heavy usage of the library and stated the maximum allowed of the certified tax rate is .001 but the city only charges .000248, less than 25% of the maximum allowed by law. He strongly recommends the Council to pass the budget with the dedicated tax for the library included.

** Mayor Thompson closed the Public Hearing at 7:55 p.m. **

Dennis LeBaron passed out his recommendations and stated in the goal setting session held in February the Council decided roads are the number one priority and they now need to put money behind that statement. He appreciates the work the staff put into the budget and feels there are opportunities to find money for road reconstruction. He stated he campaigned on that and presented the changes he would recommend to the budget. He explained the changes he would like to propose in the following areas:

Court - Increase of about 21% - he suggests 5%

Attorney – Increase of 40% - he suggested 10%

Library – He is impressed with their effort to reduce funds and he feels they should be rewarded by increasing their budget by 2.5% - but still should remove the dedicated funding.

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1 Police – Increase of 11% - he suggests a 5% increase
2 Emergency – Increase of 11% - he suggests a 5% increase
3 Pruning - Skip pruning for all parks for a year
4 Fertilizer and Weed Killer – Skip fertilizer and weed killer for a year
5 Community Center – cut the current request to just fix the roof and look at going after carpet,
6 table and chairs next year
7 Vactor – Look at different options versus an outright purchase.
8 Reserve Transfer – Take \$200,000. Of the reserve and apply it to roads.
9 Dennis concluded that by making these reductions they could be putting approximately
10 \$500,000. more funds towards the roads.
11
12 Rod Mann stated the money for the Vactor was coming out of the Enterprise Funds and therefore
13 cannot be transferred.
14
15 Brian Braithwaite stated they could use the money under a loan. He explained the City would be
16 borrowing money from themselves.
17
18 Gary LeCheminant stated if they were to lease a \$385,000. Vactor for 5 years the annual
19 payments would be a little over \$81,000. year for a total of \$406,000.
20
21 Dennis LeBaron clarified the money for the Vactor is not included in the recommended
22 additional \$500,000.
23
24 Rod Mann stated he believes the roof and the carpet at the Community Center is a liability issue
25 and is not sure that can be skipped.
26
27 Gary LeCheminant stated the roof repair costs are about \$24,000, exact estimates have not been
28 pursued due to the approval of the budget.
29
30 Brian Braithwaite stated he appreciated what Dennis has done but would not agree with
31 borrowing money from another fund. He stated the City is negative in the Pressurized Irrigation
32 fund and they should not be in the negative. He stated they need to either reduce expenses or
33 increase fees. He stated the carpet and roofing need to be done at the Community Center, but
34 everything else can wait. He explained he does not agree that they can just cut out fertilizer and
35 weed killer. He stated the staff has already been reduced and this budget has already been cut
36 from \$40,000 to \$25,000. He explained the Vactor is a pro-active approach. He stated the City is
37 currently borrowing the TSSD's Vactor Truck and they are not getting to things in time. He
38 stated no one thinks about these things until it is too late. He stated he does not believe the City
39 has fully looked at all the options and may not be following up with the right option with going
40 out and purchasing a new one. He stated on the PSD standpoint, it is great to want to slash the
41 numbers but we need to look into the impact that it will cause. He doesn't believe there is a
42 \$68,000 deduction that would be appropriate for what they are doing. He explained the police
43 are asking for another officer and all the aspects that go with that. The City needs to decide
44 whether they believe if that to be beneficial to the city or not, that's the biggest portion of their

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1 increase. Brian feels the council can do more to manage the Attorney costs, but there is always a
2 risk.

3

4 Gary LeCheminant stated the court costs are for a security officer and security system.

5

6 JoD'Ann Bates stated the courts cost also includes a part time clerk's salary and benefits which
7 previously have come out of administration and they have removed that from administration and
8 properly placed in under the court.

9

10 Brian Braithwaite stated he asked about the cost of a lease for the library and their space. He
11 stated the City needs to know the real cost he feels that's the kind of transparency they need to
12 put out there for the residents. He feels the road fund definitely needs to be increase and feels
13 Dennis has great intent. He does not agree with how he has done it but likes the concept of what
14 he is trying to do. He is concerned with several of the pieces but would like to push more in a
15 couple of places.

16

17 Rod Mann stated he is in agreement that the City needs to be proactive with the Vactor, but there
18 are other options rather than purchasing one. He also feels that the Vactor could be used for PI
19 line breaks and the cost should also be taken out of that account. The concern he has is that the
20 PI account is already in the red. He stated the PSD is going to be holding a meeting where they
21 will open and adjust the current budget to finish out the year. He stated it would be more
22 accurate to look at that and do a year over year comparison. He stated the other budgets are
23 actual and now their actual budget will be more accurate.

24

25 Chief Freeman stated they will have to have a budget adjustment for the current budget, due to
26 the Fire Department not bringing in income that had been budgeted for as they had in the past.
27 He stated there is an \$80,000 income shortage, so when the adjustment is made and then they
28 look at the increase for the next year it won't be 11%. He stated they Affordable Care Act is
29 hurting the income side of it and the same with buying used trucks, they are paying the price for
30 maintenance. He stated the budget they are asking for is just to maintain the current level of
31 service.

32

33 Dennis LeBaron questioned how the Affordable Care Act will hurt this upcoming year.

34

35 Chief Freeman replied that is why the budget this next year is a little higher. They've made
36 those adjustments to reflect the changes due to the Affordable Care Act.

37

38 Dennis LeBaron withdrew his recommendation to cut the fire budget based on the information
39 presented.

40

41 Rod Mann inquired to the Police Chief why the officers take the cars home with them rather than
42 leave them at the station.

43

44 Chief Gwilliam stated they expect the officers to be available to respond 24/7. From that stand
45 point it's a time saver to have the officers to respond to the scene directly. He stated there is a

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1 maintenance schedule for the cars and the officers do the maintenance on their off time. He
2 explained they do not currently have the staff to send them out to do maintenance. He indicated
3 he would like to address some comments made by Council Member LeBaron. Brian stated there
4 are times during the month in the early hours of the morning where there is only one officer on
5 duty. They try to mitigate that the best they can by stretching shifts on both sides. He explained
6 on paper they have coverage for at least two officers at a time, but that does not account for sick
7 or vacation time, training, bereavements etc. At those times when there is only one officer and
8 he arrests someone and takes them into custody, that officer becomes unavailable to respond to
9 any calls at all. He stated it becomes a liability to both the officer and the person in custody.
10 Once that happens it leaves it so that there is no one available to respond to calls.

11

12 Tim Irwin inquired about the process in that case once someone is arrested.

13

14 Chief Gwilliam stated they are brought to the holding area initially. Depending on the
15 circumstances, he either is able to resolve the situation by releasing them to a responsible person
16 or they get taken down to the Utah County Jail which is about a 3 hour process where that officer
17 is not available. There is a lot of paperwork involved once an officer does anything. They spend
18 approximately 50-60% of the time of his shift writing reports. He stated the bulk of the increase
19 is to hire a new officer. He explained most of the costs are a one-time cost for a vehicle and
20 equipment. This is to cover those short times in the early hours, is it going to solve the problem,
21 probably not but it will certainly help.

22

23 Dennis LeBaron questioned how often there is a single officer that then leaves the jurisdiction
24 and there is no coverage.

25

26 Chief Gwilliam replied he would guess it happens approximately 2-3 times a month. He stated
27 they have a great working relationship with the neighboring agencies that will listen for any
28 emergency calls and respond if that is the case. We also do the same for those neighboring
29 agencies but very rarely due to them having additional officers.

30

31 Rod Mann clarified they currently have 19 officers 13 patrol officers for a total of 20 including
32 the Chief and they are asking to go to 21 full time officers, 14 patrol officers.

33

34 Brian Braithwaite responded to the comment of the officers taking the vehicle home he
35 understand if they need to call in an officer who is off duty they can get in the car and go straight
36 to the site rather than having to go to the station first. He commented the Chief has done a great
37 job on keeping the overtime down but there is still a large amount of overtime due to the short
38 staff. He stated it is easy to take the numbers and plug them in with the number of officers and
39 the hours worked in a week, they don't take into account the officers have a right to take sick and
40 vacation time. He stated he didn't realize the amount of work they do on their own personal
41 time. He also commented that when you are talking about just one officer, they are talking about
42 one officer for both Highland and Alpine, not just Highland. He stated we have a good
43 relationship with surrounding cities, but we need to utilize that on an emergency basis. He
44 concluded you don't run a budget and you don't run a city from a moral standpoint in putting our
45 budget on other cities.

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1 Tim Irwin questioned what the canine program does in the city and how often they need to be
2 used.

3
4 Chief Gwilliam stated they use the canine dogs for everything from public relations in the
5 schools, they are used at least a dozen times a week for traffic stops, locating drugs in vehicles,
6 and at the schools. He stated the canine program does cost a bit, but it takes drugs and narcotics
7 of the street. He stated last year Highland/Alpine was the second leading agency for DUI arrests
8 in the County. For two cities that are dry and don't sale alcohol, that is pretty amazing. The dogs
9 are involved on the drug side, when he stated DUI that is both alcohol and/or drug use. He stated
10 if they get the compensation they are asking for this year the cost for the program is
11 approximately \$35,000-40,000 for both dogs. He concluded the two dogs they currently have
12 were purchased with private donations about five years ago, normally the cost is anywhere from
13 \$3,500 and \$7,000 depending on their capabilities.

14
15 Tim Irwin stated he thinks what he is hearing from the council is we have a limited amount of
16 increase in revenue and we would like the Public Safety go back and do whatever they can to
17 sharpen the pencil. He stated it is not up for discussion here, but should be done at the next
18 Public Safety Board meeting.

19
20 Brian Braithwaite stated he believes there needs to be another officer, but it may not be needed
21 as badly as other areas in the budget.

22
23 Rod Mann stated he is sympathetic to having the coverage of two officers at all times.

24
25 Tim Irwin stated it could be between a canine program or an additional officer. He also feels
26 there needs to be discussion regarding the safety of the officer and feels that plays a large role in
27 the decision.

28
29 Jessie Schoenfeld stated she is not convinced that is has to be either or. She feels with a few
30 minor changed they can still have a balanced budget. When she was first on the council she met
31 with the prior Chief of Police and it was explained to her the police department tries to have a
32 ratio of so many officers to so many residents, even back then they were asking for an additional
33 officer which they were not given. Now as the population increases they still have not added an
34 additional officer, making them even more out of balance to the ratio than they were 2 years ago.

35
36 Chief Gwilliam stated there is one issue he failed to mention previously, this is an officer safety
37 issue. He explained in the last ten months they have had 3 officers that were shot within a 10
38 miles radius, two resulting in death. When you have an officer out there all by himself, and
39 you're unsure of who you are dealing with and this happens with every simple traffic stop, we
40 understands this happens, but if there is something he can do as a chief to help mitigate that for
41 his officers even if it is just a small portion he is going to be proactive and he is going to ask for
42 it. He understands he may get shot down at his requests but he has to do what he feels best for
43 his officers and their safety. He stated there had been some previous discussions about times
44 when you see 2-4 officers on a traffic stop, and we are asked why we need so many officers on a
45 traffic stop. Depending on the circumstances it may require additional resources to be able to

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1 bring something to a conclusion, especially when you need to take someone into custody; we
2 prefer to do it with some help. With the two officers that were shot, they were on a traffic stop
3 by themselves, they actually pulled off to the side of the road to help someone that was disabled,
4 or so they thought. They were ambushed, shot and killed. This is a sensitive subject in the law
5 enforcement community as you can understand and there is a movement afoot in Utah and Salt
6 Lake Counties, because of the nature of the equipment and how things are working with
7 dispatch, if an officer is going to be issuing a citation, we are asking them to ask another officer
8 to come sit with them for an officer safety issue. He is concentrated on making sure the
9 paperwork is filled out, on his computer and not focused on what is going on in front of him.
10 Honestly that is what killed officer Cory Wride, he was focused on the paperwork on his
11 computer in front of him, all officers do it but it takes a split second for things to happen. There
12 is a way to mitigate the number of officers on a traffic stop and that is what the chiefs are
13 working on but it will take some time. Chief Gwilliam stated he has told his officers that they
14 are going to be out on a traffic stop for an extended period of time he would rather have another
15 officer there with them than have to call their wife and be the bearer of bad news. He hates to be
16 dramatic, but that's honestly what he thinks about. It is an officer safety issue.

17
18 Jessie Schoenfeld stated they don't realize the importance of that safety because they view
19 themselves as law-abiding and just don't understand the other element out there.

20
21 Chief Gwilliam stated the community that they provide services to are in a large part law-abiding
22 citizens. We have a major thoroughfare here that goes up one of the most visited canyons in the
23 state and you can imagine what that attracts. You have a community here of influential people
24 and it's a nice community and you have people that come down from the Salt Lake valley or
25 come up from southern Utah or come from California and look at this as a gold mine and that's
26 something we fight every day. He stated they will make do with what the City gives them; they
27 have done that up to this point. He concluded by stating that Council member Scoenfeld is
28 correct, they are the second lowest in the county for officer to resident ratio. Currently they are
29 at .74 officers per 1,000 residents, that includes both Alpine/Highland.

30
31 Dennis LeBaron questioned in the last two years if crime had increased.

32
33 Chief Gwilliam stated that there has been a slight increase in crime, but there has been a fairly
34 large increase in calls for service, which include anything from unlocking vehicles to taking a
35 lost property report. In 2012 they handled over 15,000 calls for service.

36
37 Jessie Schoenfeld requested to have someone from staff address the tree pruning and fertilizer
38 needs and problems of cutting it out completely.

39
40 Joshua Castleberry, Park Superintendent stated there is 176 acres of grass for the City and one
41 application takes approximately 880 bags of fertilizer which is 22-23 pallets of fertilizer. He
42 stated the \$25,000 is just for the parks, the open space is in addition to that. He feels they do a
43 great job buying it off the state bid as low as possible. He stated they get approximately 15
44 complaints a day on dandelions and grass growing and they don't seem to stop. He stated they
45 are trying to put down the correct amount to avoid over and under applications; it is very a

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1 calculated process. Depending on where they are, they have to do different applications. He
2 stated the problem happens like it did a few years ago, they didn't have fertilizer one year and
3 then the next three years they struggled to catch up. He stated they keep struggling with
4 manpower and funds; they keep getting more land they need to take care of and not the proper
5 resources to maintain it. He stated the City is at 9 acres per man, and the average cities like to
6 keep is about 6-7 acres per man. He stated there are approximately 5,000 city trees, and there
7 are only 3 full-time parks workers. In order to receive the Tree City USA awarding which they
8 have for 16 years, they just can't get enough pruned in the winter time with just the 3 of them
9 They have tried to go the route of hiring other to help with the pruning but that hasn't always
10 worked out. He stated the main reason for pruning is to manipulate it to grow the way they
11 would like. He stated the trees are clones so they genetically have a default to the way they grow
12 and the branches will fight against each other for the direction it wants to grow so they try to fix
13 that by removing one of the branches, growing the tree in the direction we want. If this is not
14 done early and they grow to be larger trees they end up with weak point that during a high wind
15 situation they fall apart. We don't have too many large trees and they are doing the trimming
16 now in order to avoid that issue when the trees do grow larger. The \$12,500 is to help them bid
17 to have the trees trimmed to help the staff.

18
19 Tim Irwin commented the founders of our city determined they wanted to be a "Tree City". As
20 long as we have that in our General Plan and part of our mantra, these are assets within our city
21 that we need to properly take care of. He thanked Josh and his team for the amazing work they
22 do, it's terrific.

23
24 Brian Braithwaite stated looking at the parks and the resource he is working with it is very
25 impressive, especially seeing what has happened with Highland Glen Park. They have done an
26 amazing job and he appreciates their work and feels that those areas are critical areas of the city.

27
28 Rod Mann questioned if the Josh had any recommendation for changing the parkway ordinances
29 to allow for zero-scaping. He stated the Planning Commission will be looking at this and asked
30 Josh to give them some information.

31
32 Josh Castleberry responded that it would make their workload easier in the fact that taking care
33 of weeds in having someone spray killer on them. He stated the flower beds take hours to
34 maintain and help with water conservation.

35
36 Mayor Thompson commented they are getting into areas where they need to spend time with
37 staff understanding what the recommendations are. They appreciate the work they do and think
38 our people are doing a good job and the council is also being fair with our people. There are
39 times when there is one department over another that is making their battle and we don't have it
40 for everyone, so they need to way those issues.

41
42 ** Mayor Thompson called for a recess at 9:07 p.m.
43 Mayor Thompson called the meeting back to order at 9:17 p.m. **
44

DRAFT

1 Jessie Schoenfeld inquired about \$500 being placed in the budget for the Beautification
2 Committee and the Economic Development Committee.

3
4 Gary LeCheminant stated he has added that money for those committees along with the funds for
5 the social media committee. He stated it is not in the budget they are voting on, but it will be in
6 the next one.

7
8 Tim Irwin wanted to echo comments made by Scott Smith, the budget has made a lot of progress
9 and feels staff has really made some good strides. He thanked Dennis LeBaron for his focus on
10 the road priority, and he would love to give roads an additional \$500,000 but how do we fund
11 that with the appropriate reductions in other areas. He agrees they should not be borrowing from
12 one fund to put it into another. He stated they need to have a better understanding of the Court
13 revenue increase and suggested that next year anything over a 2-3% increase should require and
14 explanation by staff. He agrees they could better manage the attorney costs. He feels the need
15 to have the actual costs for the library. He stated the city subsidizes the Library by not charging
16 them any rent. Even if they included a \$40,000 rent expense in their budget and fund it out of
17 the general fund, then at least the City is being more transparent. He feels they need to support
18 and fund the feeding of the trees. Highland is a beautiful city and he does not want to see it go to
19 the dandelions. He stated he agrees they should split the Community Center funding and see if
20 they really need to fix the roof this year or the next. He stated he could support a reserve
21 transfer. He feels they need to look at the benefit package for staff and make sure it is
22 reasonable. He stated they would like to see some comparisons between the city and the private
23 sector. He feels they should take out funding for the beauty pageants. With some of these
24 changes he feels here might be room to increase the road budget. He stated there had been some
25 discussion by the Council to continue the process for the Fling to be self-funding, he would like
26 to look at reducing that amount by \$5,000 to continue down that road. There is also in the
27 budget a 3% salary increase, he would believe the staff should talk about that, again that is part
28 of the benefit package and he wants to properly be paying the employees, he would just like the
29 staff to defend it.

30
31 Dennis LeBaron stated he is okay with the 3% increase; he feels they have a good staff and they
32 need their help in finding savings in the budget. He stated he agrees with the Mayor that there
33 needs to be proper metrics to gauge performance in the coming year. He stated the Council
34 needs to make sure that the money aligns with the priorities. He stated tough choices need to be
35 made and they need to work to find savings.

36
37 Brian Braithwaite stated he appreciates Josh's comments and feels funding for the trees should
38 remain in the budget. Until we get the Vactor truck issue resolved, they should move the funds
39 to the road. He agrees that the Fling changes have been made and now they need to be
40 consistent. He stated it was supposed to be lowered \$5,000 each year and needs to be done this
41 year, but there needs to be better accounting for the Fling.

42
43 Gary LeCheminant stated he has already set up two different account numbers that will properly
44 reflect the assets and liabilities for the Fling.

DRAFT

1 Brian Braithwaite stated they need to begin to address the pressurized irrigation deficit this year.
2 He continued to discuss various issues of the pressurized irrigation deficit and the need for a
3 proper reserve. He believes there needs to be some discussion of a rate increase to help tackle
4 the maintenance and lessening the deficit in the pressurized irrigation fund.

5
6 Discussion ensued regarding the Pressurized Irrigation deficit.

7
8 Brian Braithwaite wanted to respond to a comment made by Tim Irwin that Just for Kids funding
9 is not government funded, he stated all of the funding for Just for Kids is run by the federal
10 government and felt that needed full disclosure. He stated it is a beautiful program and the
11 country should be taking care of their own

12
13 Tim Irwin stated his point was well taken and clarified not all of their funding comes from
14 government.

15
16 Brian Braithwaite does not believe they should add money to them; the library has presented a
17 very conservative budget and should leave the budget as is. He stated the City should encourage
18 them to be frugal with their funding and keep them funded with the budgets they have presented.

19
20 Rod Mann stated he still of the strong opinion that they should not have the library property tax
21 but fund it out of the General Fund. The Council is the body that is responsible for controlling
22 spending. He appreciates the library for saving money but the city gets no benefit. If the income
23 goes up like is projected we would rather put that into roads rather than a reserve fund for the
24 library. They are not discussing closing the library or de-funding it, but rather where the funds
25 come from and where they go.

26
27 Mayor Thompson commented life teaches you a lot of things, if he had to do it all over again he
28 would charge more for the work that he did and not let his dad push him into the things he
29 wanted him to do, but he trained him well and he is grateful for the opportunity to be in a lot of
30 things that has occupied his life. In regards to that, they went before the revolving funds of the
31 Board of Natural Recourses to apply for a PI loan. The Chairwomen at the end out their pleas
32 said “you mean you want to borrow all the money, you have non to put into this project?” And
33 the answer was we have a few shares of water maybe we can collateralize those in some fashion.
34 The reason the PI is struggling is we made several lies to ourselves about what it was going to
35 cost to operate it. We have made a 100% increase in what it cost and we are still struggling.
36 Good advice was, bring some money to the table, and don’t plan on borrowing it all. We
37 planned for it for 25 years we just didn’t quite figure out that we ought to start putting money
38 away for it. Only government can do those kinds of things, you run a business you have no
39 other place to do it but your product. If you can’t sale your product competitive with somebody
40 else you have to shut your doors and let somebody else better at it than you do it. Government
41 has its place and a lot of things that we probably wouldn’t do that need to be done through the
42 process of collecting money. I don’t like the emotional pleas. The reason I say that is two
43 officers responded in Salt Lake County just a few weeks ago and both of them got shot. It’s the
44 risk we take, bull riding is not safe. It’s a tough business to be in, you can try and manage risk
45 the best you can and sometimes you have seven fires at one time and you still have to deal with

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1 them and that's why we try to have a good mutual aid program and support each other and
2 hopefully we can do that on a fairly reciprocating basis. One squad in Salt Lake County city had
3 7 deaths in a 96 hour shift. 4 deaths were from automobile accidents and 3 from heart attacks,
4 they also had 2 heart attacks that they saved. It was a busy 96 hours but not every 96 hours is
5 like that, it comes and goes. Brad and Brian have to be prepared to handle that difficult
6 fluctuating part of their lives, and we appreciate you for that. It doesn't mean we are just going
7 to give you all the money you want and that is hard too. The Vector truck needs to have more
8 preparation. We are already hearing that we are short staffed, and if our expectation is that the
9 truck is going to be running, where is the staff going to come from? Are we just going to pretend
10 we are going to staff it? We need a little better layout on the plan and then we can decide how it
11 is going to benefit us in the best way we can. He thinks they have aired out the issues, he
12 appreciates the council and the hours they put into it.

13
14 City Council reviewed items brought to the Council from Council Member Dennis LeBaron and
15 discussed proposed changes to the tentative budget and what needed more discussion.

16
17 **General consensuses of the Council for changes to the Tentative Budget are as follows:**

18
19 **Attorney Fees: Increase only by 10%**
20 **Purchase of a Vector: Remove**
21 **Fling: Reduce by \$5,000.**

22
23 **MOTION: Tim Irwin moved the City Council approve the Tentative Budget as amended.**

24
25 **Jessie Schoenfeld seconded the motion.**
26 **Unanimous vote, motion carried.**

27
28
29 **RESENTATION/DISCUSSION - Boundary Adjustment – Cedar Hills**

30
31 Mayor Gygi of Cedar Hills stated they would like discuss a boundary adjustment between
32 Highland and Cedar Hills. This began regarding a maintenance building they have on about 4.7
33 acres that is in the City of Highland. It is a dilapidated building and in need of repair in many
34 ways. They would like to fix the buildings or possibly remove it and build a new building. They
35 would respectfully like them to consider a boundary adjustment of the 4.7 acres of their land that
36 includes about 5 holes of their golf course, back into Cedar Hills. There has been some previous
37 concern regarding this not continuing to be green space or golf course. He does not see that but
38 he also cannot bind future councils. They would be open to the ideal of creating language to a
39 long term conservation easement in order to keep it in green space. They currently use a dirt
40 road through the debris basin that gives them access that is not the legal access but what they are
41 using at this time.

42
43 Brian Braithwaite stated he understands a City wanting their own facilities in their own
44 boundaries and their property under their control. He stated when this was originally passed by
45 the Planning Commission, the concern was the impact that it would have on Highland residents

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1 and not being able to control it, because it is in Highland we have absolute control. He is okay
2 to have dialog to make sure that need to protect Highland residents is taken care even if it is in
3 the jurisdiction of Cedar Hills.
4

5 Mayor Gygi stated they would be willing to have dialog that would create a language to conserve
6 the green space and address any concerns Highland may have with this request. He stated they
7 cannot wait forever to get a permit to fix the building and have budgeted to fix the building
8 within the next fiscal year. He stated they would like to have a decision before the snow starts to
9 fall this year.
10

11 Brian Braithwaite feels there is clarity on what the issue is and what the potential type of
12 agreement there needs to be. He would hate to have the council give an opinion without more
13 detail and he is uncomfortable giving enough detail because he is not clear enough himself. He
14 feels they would want to look into it and see what the issues and options are.
15

16 Mayor Gygi stated they are willing to make their legal counsel available to answer any questions
17 and work out any legal issues.
18

19 Mayor Thompson indicated he would like staff to research the past issues and concerns and feels
20 they should be able to get back with them would at the latest the first of August.
21

22 DISCUSSION ITEMS

- 23 • Open Space Tour – Chamberry Subdivision

24
25 JoD'Ann Bates stated Ed Dennis had sent her an email regarding setting up a tour of the
26 Chamberry Fields Subdivision open space and would like the council to discuss a date and time
27 that would work best for them.
28
29
30

31 The Council decided on June 12th at 6:00 p.m. and they will meet at City Hall and proceed from
32 there.
33

- 34 • Annexation – Micron Property

35
36 Aaron Palmer stated they had been approached by Mayor Wilson of Lehi with a request for
37 annexation of 30 acres on the north east corner of the Micron property currently in the county.
38 He stated the majority of Microns property is currently in Lehi and they would like to have their
39 full property in Lehi and continue to deal with Lehi for all their utilities. He explained it is
40 currently zoned for half acre parcels and Mayor Wilson has stated it is their intent to keep it that
41 way. He inquired if the Council is interested in supporting this request.
42

43 Tim Irwin questioned if Micron is thinking of selling the property or intends to have it
44 developed.
45

DRAFT

1 Brian Braithwaite stated Lehi has done some special deals with Micron and had given them
2 numerous incentives. If this goes into Highland they don't get those benefits. They would
3 significantly benefit financially by keeping it in Lehi.

4
5 Dennis LeBaron questioned if there is anything that can be done contractually to stipulate that
6 they cannot have higher than half-acre density.

7
8 Brian Braithwaite stated he would like to get the Mayor to commit to a minimum of half acre
9 density. He stated he would support it, because he believes there is no way Micron will want to
10 come to Highland.

11
12 Discussion ensued.

13
14 Aaron will go back to their City Administrator and make the Council's wishes known.

15 16 17 MAYOR/CITY COUNCIL & STAFF COMMUNICATION ITEMS

18
19 The Council discussed having a work session on the budget at the next Council meeting on June
20 3rd. Council decided to start the regular session at 6 p.m. on June 3rd and hold a work session
21 immediately following.

22 23 24 ADJOURN TO A CLOSED EXECUTIVE SESSION

25
26 **MOTION: Rod Mann moved the City Council to adjourn to an Executive Session.**

27
28 **Tim Irwin seconded the motion.**
29 **Unanimous vote, motion carried.**

30 31 32 ADJOURNMENT

33
34 **MOTION: Rod moved to adjourn.**

35
36 **Brian seconded the motion.**
37 **Unanimous vote, motion carried.**

38
39 Meeting adjourned at 11:02 p.m.

40
41
42 _____
43 JoD'Ann Bates, City Recorder

44 Date Approved: June 17, 2014



CITY COUNCIL AGENDA REPORT

Item # 3

DATE: Tuesday, June 17, 2014

TO: Members of the City Council

FROM: Mayor Mark S. Thompson

SUBJECT: RATIFYING THE MAYORS APPOINTMENTS TO THE ECONOMIC DEVELOPMENT COMMITTEE

BACKGROUND:

On May 6, 2014 Mayor Thompson formed the Highland City Economic Development Committee to work proactively to promote, encourage, and facilitate the development of responsible and properly planned business and employment growth within the City in order to expand and strengthen the local economy and diversify the community's tax base.

Resolution 2014-08 was approved by the City Council to create an Economic Development ADHOC Committee to help strengthen the local economy and diversify the community's tax base.

Mayor Thompson has reviewed the applications by Jeffrey Clyde, Rob Clauson, John Allen, Robert Vukich and Marshall Meier. They Mayor feels they would bring great insight and be an asset to have as members of the committee.

FISCAL IMPACT:

N/A

ATTACHMENTS:

- Volunteer Applications



Highland City • 5400 W. Civic Center Dr., Suite 1 • Highland, UT 84003
 (801) 756-5751 • Fax (801) 756-6903

Highland City Volunteer Statement of Interest

The residents of Highland have great pride in their City. The City utilizes many volunteers in numerous capacities to improve the overall quality of life in our town.

In order to encourage this participation, Mayor Richie is requesting statement of interests from those who are willing to serve. As vacancies or needs arise within the City, the Mayor and the Community Enhancement Coordinator will review the statements, conduct interviews and make a selection(s).

If you are interested in serving as a volunteer within Highland City, please submit this Statement of Interest to the City Offices.

Name Rob Clauson Date _____
 Phone number 801 Email address _____
 Residence address bullriver cir Highland Ut 84003

Please fill out the following form or attach a resume type document listing expertise, experience, interests, etc.

How long have you resided in Highland City? 15
 Occupation Real Estate
 Education college

Are you able to meet in the evenings? yes Semi-monthly yes Monthly yes

List any background and experience you have that you think would be helpful to the Committee or Commission you would like to serve: I've been in the real estate industry for over 25 years. have been involved in publicly traded companies and have worked on the Lehi outlet mall. Have worked with quite alot of the local business owners.

Please state why you would like to serve: I what to see the best for Highland and its future

If not selected for an immediate opening, do you wish to be considered for the next opening? Yes
 Additional comments: _____

Please select your interest:

Standing Committees

Arts Council

Beautification

Highland Fling

Tree Commission

Youth Council

Planning Commission

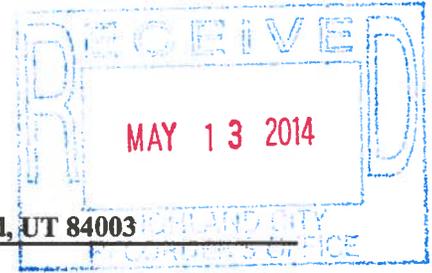
Ad Hoc Committees

Economic Development

Open Space

Parks

Transportation



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Name Robert B. Vukich Date June 9, 2014
Phone number 801- Email address _____
Residence address Horizon Dr

Please fill out the following form or attach a resume type document listing expertise, experience, interests, etc.

How long have you resided in Highland City? 6-months
Occupation Internet business development
Education B.A. Economics, BYU 1986

Are you able to meet in the evenings? Yes Semi-monthly Monthly
List any background and experience you have that you think would be helpful to the Committee or Commission you would like to serve: I have a record of business management and had the opportunity to watch South Jordan grow from a little city of 5000 to its current 50,000. And I want to participate in helping build a positive image for Highland city.

Please state why you would like to serve: I think everyone wants to keep a great quality of life. I think I have a good temperament for helping to build consensus. I hope I have enough common sense to understand what's possible, what needs to be done.
If not selected for an immediate opening, do you wish to be considered for the next opening? Ok
Additional comments: There's a lot to do, and we need people to care and want to be here

Please select your interest:

Standing Committees

- Arts Council
- Beautification
- Highland Fling
- Tree Commission
- Youth Council

Planning Commission

Ad Hoc Committees

- Economic Development
- Open Space
- Parks
- Transportation



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If you are interested in serving as a volunteer within Highland City, please submit this Statement of Interest to the City Offices.

Name John L. Allen Date 5-1-2014
 Phone number 801- Email address _____
 Residence address ABERDEEN, HIGHLAND, UT 84003

Please fill out the following form or attach a resume type document listing expertise, experience, interests, etc.

How long have you resided in Highland City? 29 YEARS
 Occupation RETIRED GROCER
 Education B.A. BSN

Are you able to meet in the evenings? YES Semi-monthly Monthly _____

List any background and experience you have that you think would be helpful to the Committee or Commission you would like to serve: 50 YEARS GROCERY BUSINESS - 15 YEARS VICE PRESIDENT MACEY'S FOOD STORES - 2 YEARS PRESIDENT/CEO MACEY'S FOOD STORES - 4 YEARS BUSINESS UNIT DIRECTOR ASSOCIATED FOOD STORES - MARKETING - BUYING - ADVERTISING - STORE development

Please state why you would like to serve: JUST HAPPY TO HELP WHERE I CAN - ENJOY HIGHLAND - APPRECIATE CITY VALUES

If not selected for an immediate opening, do you wish to be considered for the next opening? SURE
 Additional comments: _____

Please select your interest:

Standing Committees

- Arts Council
- Beautification
- Highland Fling
- Tree Commission
- Youth Council

Planning Commission

Ad Hoc Committees

- Economic Development
- Open Space
- Parks
- Transportation



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If you are interested in serving as a volunteer within Highland City, please submit this Statement of Interest to the City Offices.

Name MARSHALL K MEIER Date 5/6/2014
Phone number 801- Email address _____
Residence address S.L.C. UT 84121

Please fill out the following form or attach a resume type document listing expertise, experience, interests, etc.

How long have you resided in Highland City? N/A
Occupation owner / meiers meats & Fine Foods
Education 1979 B.S. Finance, minor Acct.
Are you able to meet in the evenings? yes Semi-monthly Monthly
List any background and experience you have that you think would be helpful to the Committee or Commission you would like to serve: self employed since 1976. meiers Meats and meiers prime.

Please state why you would like to serve: Because of the type of business I have, my experience can be an asset to economic development.

If not selected for an immediate opening, do you wish to be considered for the next opening? yes
Additional comments: _____

Please select your interest:

Standing Committees

- Arts Council
- Beautification
- Highland Fling
- Tree Commission
- Youth Council

Planning Commission

Ad Hoc Committees

- Economic Development
- Open Space
- Parks
- Transportation



CITY COUNCIL AGENDA REPORT

Item # 4

DATE: Tuesday, June 17, 2014

TO: Honorable Mayor and Members of the City Council

FROM: Gary LeCheminant
Finance Director

SUBJECT: ADOPTING RESOLUTION 2014-**, APPROVAL OF THE FISCAL YEAR 2014-2015
HIGHLAND CITY BUDGET

STAFF RECOMMENDATION:

It is recommended that the Fiscal Year 2014-2015 Highland City budget be approved and adopted by June 22, 2014 pursuant to UCA 10-6-111.

BACKGROUND:

On April 29, 2014 a working budget was presented to the City Council for comment. On May 20, 2014 a tentative budget was presented to the City Council along with the occasion of a public hearing. The tentative budget was passed by the City Council on May 20, 2014. On June 3, 2014 there was an additional public hearing on the Fiscal Year 2014-2015 budget, after which the City Council had a work session on the budget to allow for a detailed question and discussion period by each council member regarding various budget line items. There was much discussion about various items. The major changes to the tentative budget were to use an additional \$200,000 from the General Fund Surplus and \$14,000 from the Court budget to be used in the Capital Roads Fund. This would make the revenue \$514,000 and the expenses \$514,000 in the Capital Roads Fund. These changes have been incorporated into the budget that is now being recommended for final approval.

The Fiscal Year 2014-2015 budget is a balanced budget with revenues of \$7,654,991 and expenses of \$7,654,874 for a difference of \$117.

FISCAL IMPACT:

N/A

ATTACHMENTS:

- Proposed Resolution
- Fiscal Year 2014-2015 Final Budget

RESOLUTION NO. 2014-**

**A RESOLUTION ENACTING AND ADMINISTERING
THE FISCAL YEAR 2014-2015 HIGHLAND CITY ANNUAL BUDGET**

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

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

**ARTICLE I
DEFINITIONS**

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

SECTION 2. FISCAL YEAR means that year which begins on the first day of July 2014, and ends on the last day of June 2015.

**ARTICLE II
BUDGET ESTABLISHES APPROPRIATIONS**

SECTION 1. APPROPRIATIONS.

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

SECTION 2. ANTICIPATED REVENUES.

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

SECTION 3. FUND BALANCE.

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

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

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

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

SECTION 1. APPROVAL OF EXPENDITURES.

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

SECTION 2. REPORTS

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

ARTICLE IV
SEVERABILITY

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

ARTICLE V

This Resolution is hereby adopted on June 17, 2014, and shall become effective July 1, 2014 for the Fiscal Year 2014-2015.

HIGHLAND CITY, UTAH

Mark S. Thompson, Mayor

ATTEST:

JoD'Ann Bates, City Recorder

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

Report Criteria:

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

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
GENERAL FUND								
REVENUE-TRANSFERS								
10-30-90	Transfer From Capital Projects	.00	.00	.00	.00	.00	.00	.00
10-30-91	Transfer From Sewer Fund	.00	.00	.00	.00	.00	.00	.00
10-30-92	Transfer From Open Space Fund	70,000.00	.00	.00	.00	.00	.00	.00
Total REVENUE-TRANSFERS:		70,000.00	.00	.00	.00	.00	.00	.00
TAXES								
10-31-10	Current Year Property Taxes	1,321,042.51	1,375,859.80	1,408,547.39	1,424,050.01	1,369,519.00	1,470,384.00	100,865.00
10-31-12	Library Property Taxes	205,208.52	206,022.88	212,662.22	215,604.44	207,351.00	222,601.00	15,250.00
10-31-20	Delinquent Prior Year's Taxes	160,583.48	213,158.44	123,936.64	107,526.72	160,000.00	120,000.00	-40,000.00
10-31-30	General Sales and Use Taxes	1,503,543.26	1,597,152.62	1,691,766.56	1,168,941.64	1,675,000.00	1,810,000.00	135,000.00
10-31-40	Franchise Taxes	.00	.00	.00	.00	.00	.00	.00
10-31-50	Fee-In Lieu of Pers Prop Tax	165,261.88	160,762.26	164,603.88	155,950.81	165,000.00	169,094.00	4,094.00
10-31-60	Utility Franchise Tax	724,673.57	721,900.39	766,912.38	780,999.73	725,000.00	808,686.00	83,686.00
10-31-61	Phone Tax	206,874.48	204,338.49	202,259.28	140,031.30	205,000.00	190,494.00	-14,506.00
Total TAXES:		4,287,187.70	4,479,194.88	4,570,688.35	3,993,104.65	4,506,870.00	4,791,259.00	284,389.00
LICENSES AND PERMITS								
10-32-10	Business Licenses and Permits	18,378.00	9,577.25	20,610.10	11,452.60	16,000.00	15,600.00	-400.00
10-32-21	Building Permits	242,776.29	312,853.00	383,651.45	407,493.28	330,000.00	375,000.00	45,000.00
10-32-22	Building Plan Check Fees	58,038.00	83,065.00	90,529.20	86,638.00	85,000.00	90,000.00	5,000.00
10-32-25	Animal Licenses	.00	.00	.00	.00	.00	.00	.00
10-32-26	Road Cut Permits	16,000.00	6,750.00	5,750.00	6,960.00	10,000.00	6,000.00	-4,000.00
10-32-27	Fence Permit	895.00	875.00	970.00	725.00	1,000.00	500.00	-500.00
10-32-28	Building Reinspection Fee	65.00	.00	65.00	65.00	500.00	.00	-500.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
	Total LICENSES AND PERMITS:	336,152.29	413,120.25	501,575.75	513,333.88	442,500.00	487,100.00	44,600.00
INTERGOVERNMENTAL REVENUE								
10-33-30	General Fund Surplus	.00	.00	.00	.00	130,000.00	245,000.00	115,000.00
10-33-31	Library Surplus	.00	.00	.00	.00	.00	.00	.00
10-33-40	State Grants	.00	.00	.00	.00	.00	.00	.00
10-33-56	Class "C" Road Fund Allotment	563,661.14	542,543.43	562,545.25	329,403.53	550,000.00	550,000.00	.00
10-33-58	State Liquor Fund Allotment	10,036.31	10,034.86	9,693.42	13,543.39	9,500.00	10,000.00	500.00
	Total INTERGOVERNMENTAL REVENUE:	573,697.45	552,578.29	572,238.67	342,946.92	689,500.00	805,000.00	115,500.00
FEES AND SERVICES								
10-34-10	Zoning	19,318.83	11,011.67	4,205.00	2,730.00	5,000.00	5,000.00	.00
10-34-11	Planning Review	.00	.00	.00	.00	.00	.00	.00
10-34-12	DRC Fee	855.00	560.00	1,400.00	560.00	1,000.00	1,000.00	.00
10-34-13	Open Space Concept	.00	.00	.00	.00	.00	.00	.00
10-34-14	Architectural Review	3,475.00	.00	575.00	575.00	.00	.00	.00
10-34-15	Preliminary Review	.00	2,400.00	4,800.00	3,600.00	3,000.00	3,000.00	.00
10-34-16	Final Review	11,778.58	3,925.00	3,925.00	16,373.50	4,000.00	6,000.00	2,000.00
10-34-17	Open Space Inspection Fee	.00	-40.00	.00	.00	.00	.00	.00
10-34-18	Public Works Inspection Fee	.00	-200.00	.00	.00	.00	.00	.00
10-34-19	Open Space Review Fee	.00	.00	.00	.00	.00	.00	.00
10-34-20	Annexation Fees	.00	.00	550.00	550.00	.00	.00	.00
10-34-50	Misc. Revenue Subd.Bonds	.00	.00	.00	.00	.00	.00	.00
10-34-72	Open Space Trees	.00	.00	.00	.00	.00	.00	.00
	Total FEES AND SERVICES:	35,427.41	17,656.67	15,455.00	24,388.50	13,000.00	15,000.00	2,000.00
COURT FINES								
10-35-10	Highland Fines	192,759.12	196,264.76	224,098.79	208,848.67	200,000.00	210,000.00	10,000.00
10-35-13	Highland Traffic School	5,188.75	7,425.00	7,836.75	6,030.00	8,000.00	6,800.00	-1,200.00
10-35-14	Alpine Fines	59,761.85	61,891.79	55,242.50	50,016.73	60,000.00	56,000.00	-4,000.00
10-35-15	Highland Small Claims Ct Rev	.00	.00	.00	.00	.00	.00	.00
10-35-16	Court Return Check Fees	.00	.00	.00	.00	.00	.00	.00
10-35-32	Highland Restitution Revenue	.00	.00	100.00	.00	.00	.00	.00
	Total COURT FINES:	257,709.72	265,581.55	287,278.04	264,895.40	268,000.00	272,800.00	4,800.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
OTHER REVENUE								
10-36-10	Interest Earnings	2,451.62	2,373.84	1,495.21	-73.49	2,500.00	200.00	-2,300.00
10-36-20	Rents and Concessions	.00	.00	.00	.00	.00	.00	.00
10-36-21	Cell Tower Revenue	25,359.58	39,982.98	28,587.15	27,636.13	40,000.00	28,000.00	-12,000.00
Total OTHER REVENUE:		27,811.20	42,356.82	30,082.36	27,562.64	42,500.00	28,200.00	-14,300.00
CEMETERY REVENUE								
10-37-10	Cemetery Lot Sales	75,440.00	54,395.00	81,455.00	117,605.00	60,000.00	75,000.00	15,000.00
10-37-15	Perpetual Care Cemetery	.00	1.19	.00	.00	.00	.00	.00
10-37-20	Other Income	.00	.00	.00	.00	.00	.00	.00
Total CEMETERY REVENUE:		75,440.00	54,396.19	81,455.00	117,605.00	60,000.00	75,000.00	15,000.00
MISCELLANEOUS REVENUE								
10-38-40	Sale of Fixed Assets	.00	.00	10,644.50	5,100.00	.00	.00	.00
10-38-49	Alpine Court	.00	.00	.00	.00	.00	.00	.00
10-38-80	Grants	21,658.86	.00	2,576.89	28,022.92	28,500.00	.00	-28,500.00
10-38-81	Library Grant Revenue	720.00	5,210.00	7,273.00	5,340.00	10,000.00	6,000.00	-4,000.00
10-38-82	Highland Foundation	.00	.00	500.00	-500.00	.00	.00	.00
10-38-87	Sidewalk Bond Revenue	47,400.00	19,750.00	-3,000.00	1,000.00	.00	1,000.00	1,000.00
10-38-88	Farmers Market Revenue	.00	-38.60	1,480.00	.00	1,500.00	.00	-1,500.00
10-38-89	Highland Fling Rodeo	.00	.00	458.00	688.00	.00	700.00	700.00
10-38-90	PSD Rent	220,454.00	221,237.00	221,237.00	221,757.50	222,000.00	222,000.00	.00
10-38-91	Miscellaneous Revenue	21,499.31	17,957.21	22,568.51	32,201.94	20,000.00	20,000.00	.00
10-38-92	Community Class Revenue	1,418.00	1,410.00	520.00	1,320.00	1,000.00	1,000.00	.00
10-38-93	Alpine Reimbursement	43,958.34	55,675.70	52,022.31	52,601.70	57,000.00	55,000.00	-2,000.00
10-38-94	Lone Peak PSD Reimbursement	21,017.80	25,276.32	28,199.74	19,600.97	26,000.00	27,000.00	1,000.00
10-38-95	Highland Fling Revenue	10,783.00	12,451.20	21,147.50	11,460.00	10,000.00	10,000.00	.00
10-38-96	Cultural ArtsClass Revenue	3,311.52	176.30	.00	.00	.00	.00	.00
10-38-97	Library Donations	5,670.95	.00	.00	.00	.00	.00	.00
10-38-98	Library Miscellaneous Revenues	28,717.64	30,185.09	29,699.45	26,473.46	30,000.00	30,000.00	.00
10-38-99	Tree Sale Revenue	.00	.00	.00	22,985.00	14,000.00	20,000.00	6,000.00
Total MISCELLANEOUS REVENUE:		426,609.42	389,290.22	395,326.90	428,051.49	420,000.00	392,700.00	-27,300.00
REVENUE-GARBAGE & OTHER								
10-39-00	Other Sources Of Funds	.00	.00	.00	.00	.00	.00	.00
10-39-10	Garbage Collection Fees	602,445.33	631,532.41	653,124.46	630,171.42	650,000.00	685,654.00	35,654.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
10-39-15	Indirect Charge Open Space	.00	.00	.00	21,653.50	23,622.00	12,548.00	-11,074.00
10-39-20	Indirect Charge Sewer	80,000.04	.00	.04	87,594.87	95,558.00	34,084.00	-61,474.00
10-39-25	Indirect Charge Garbage	.00	.00	.00	.00	.00	.00	.00
10-39-30	Indirect Charge PI	60,000.00	.00	.00	77,580.25	84,633.00	30,497.00	-54,136.00
10-39-35	Indirect Charge Storm Water	.00	.00	-.04	20,785.38	22,675.00	6,226.00	-16,449.00
10-39-40	Indirect Charge Culinary Water	90,000.00	.00	.00	43,296.00	47,232.00	18,923.00	-28,309.00
Total REVENUE-GARBAGE & OTHER:		832,445.37	631,532.41	653,124.46	881,081.42	923,720.00	787,932.00	-135,788.00
COUNCIL								
10-41-11	Salaries/Wages	52,919.62	39,261.56	38,520.34	34,851.16	38,520.00	30,960.00	-7,560.00
10-41-13	Employee Benefits	7,850.64	9,079.67	6,920.02	6,203.52	6,710.00	4,966.00	-1,744.00
10-41-21	Professional Org. Memberships	10,487.10	7,100.00	14,315.19	9,016.00	8,700.00	15,000.00	6,300.00
10-41-22	Public Notices	1,757.91	3,199.09	3,228.15	1,107.84	2,500.00	2,500.00	.00
10-41-23	Mileage Reimbursement	461.00	688.22	704.05	338.40	600.00	600.00	.00
10-41-28	Telephone	400.00	720.00	720.00	360.00	700.00	700.00	.00
10-41-31	Professional Services	.00	.00	.00	5,974.28	8,000.00	2,500.00	-5,500.00
10-41-33	Continuing Education	.00	80.00	.00	175.00	.00	500.00	500.00
10-41-51	Insurance & Bonds	.00	.00	.00	.00	.00	.00	.00
10-41-54	Contributions	.00	.00	.00	.00	.00	.00	.00
10-41-55	Overhead Allocation	.00	.00	-26,225.00	.00	.00	.00	.00
10-41-60	Youth City Council	1,595.22	4,041.29	4,749.93	5,500.00	5,500.00	5,500.00	.00
10-41-61	Misc. Supplies & Expenses	4,065.74	-23,418.41	3,024.43	2,314.04	2,000.00	2,000.00	.00
10-41-62	Council Appropriations	106.60	437.24	3,068.14	1,195.34	2,000.00	2,000.00	.00
10-41-63	Economic Development	.00	.00	.00	.00	.00	1,000.00	1,000.00
Total COUNCIL:		79,643.83	41,188.66	49,025.25	67,035.58	75,230.00	68,226.00	-7,004.00
COURT								
10-42-11	Salaries/Wages	71,206.51	80,418.91	62,816.78	60,047.39	67,941.00	76,758.00	8,817.00
10-42-12	Overtime	212.03	236.97	621.32	32.84	.00	.00	.00
10-42-13	Employee Benefits	31,385.08	31,718.13	30,674.27	28,938.28	34,039.00	37,403.00	3,364.00
10-42-15	Part-Time Employee	.00	.00	.00	3,092.91	.00	.00	.00
10-42-21	Professional Org. Memberships	400.70	25.00	25.00	25.00	100.00	25.00	-75.00
10-42-22	Prosecutor	19,019.63	20,110.11	22,268.36	22,455.48	18,000.00	20,000.00	2,000.00
10-42-23	Mileage Reimbursement	1,281.18	453.27	393.09	368.06	100.00	350.00	250.00
10-42-24	Office Supplies & Postage	6,799.49	2,389.24	3,535.97	2,945.37	2,500.00	2,500.00	.00
10-42-25	Witness Fees	1,497.10	370.00	1,147.50	536.50	1,500.00	1,500.00	.00
10-42-26	Technical Manuals & Code Books	.00	467.32	442.74	541.87	400.00	450.00	50.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
10-42-27	Credit Card Fees	2,070.31	4,171.42	3,137.87	2,761.01	3,000.00	3,000.00	.00
10-42-28	Uniforms	.00	.00	.00	110.37	150.00	.00	-150.00
10-42-30	Alpine Fine Reimbursement	60,398.00	58,339.29	55,822.00	46,821.73	57,000.00	56,000.00	-1,000.00
10-42-31	Victim Restitution Fund	59,192.44	62,572.99	74,918.49	66,408.51	60,000.00	70,000.00	10,000.00
10-42-33	Continuing Education	150.00	1,364.82	933.28	1,028.17	1,600.00	1,000.00	-600.00
10-42-34	Public Defender	6,856.25	8,606.25	13,995.63	26,397.09	11,000.00	10,000.00	-1,000.00
10-42-35	Court Interpreter	110.00	252.20	575.00	448.00	300.00	400.00	100.00
10-42-36	Court Bailiff/Security	.00	.00	.00	.00	.00	14,262.00	14,262.00
10-42-74	Capital Outlay-Equipment	1,198.75	159.01	.00	479.77	500.00	5,000.00	4,500.00
Total COURT:		261,777.47	271,654.93	271,307.30	263,438.35	258,130.00	298,648.00	40,518.00

ADMINISTRATIVE

10-43-11	Salaries/Wages	138,759.08	132,748.91	98,001.29	94,346.19	107,500.00	63,654.00	-43,846.00
10-43-12	Overtime	604.31	94.00	.00	.00	.00	.00	.00
10-43-13	Employee Benefits	55,518.74	44,678.14	46,611.40	42,064.32	48,449.00	28,226.00	-20,223.00
10-43-14	Merit Pay Increase & Benefits	.00	.00	.00	.00	.00	.00	.00
10-43-15	Part-Time Employee	.00	12,215.04	31,394.28	21,880.10	31,085.00	.00	-31,085.00
10-43-20	Personnel Advertising	.00	.00	.00	150.00	.00	.00	.00
10-43-21	Professional Org. Memberships	1,413.97	735.00	2,152.76	2,244.00	1,000.00	1,000.00	.00
10-43-22	Public Notices	269.16	71.86	.00	.00	.00	.00	.00
10-43-23	Mileage Reimbursement	98.07	205.99	112.36	.00	500.00	500.00	.00
10-43-24	Office Supplies	7,990.28	14,411.32	13,699.41	11,250.79	14,000.00	14,000.00	.00
10-43-25	Equip.-Supplies & Maintenance	5,545.48	4,700.79	4,410.65	4,307.52	4,000.00	4,000.00	.00
10-43-26	Personnel Recruitment	429.81	375.00	9,032.17	2,003.19	500.00	500.00	.00
10-43-27	Newsletter Printing	4,966.79	4,441.24	4,391.29	4,375.23	5,000.00	5,000.00	.00
10-43-28	Telephone	14,169.21	8,467.46	14,408.63	9,985.72	14,000.00	13,500.00	-500.00
10-43-29	Website	11,659.35	3,150.00	3,467.84	.00	3,000.00	9,000.00	6,000.00
10-43-30	Car Allowance	4,800.00	4,800.00	3,876.88	4,430.64	4,800.00	4,800.00	.00
10-43-31	Professional & Technical Ser	8,415.00	33,004.77	34,178.63	24,385.06	22,500.00	25,000.00	2,500.00
10-43-32	Postage	.00	1,724.55	1,694.65	1,770.37	2,000.00	2,000.00	.00
10-43-33	Continuing Education	2,387.04	4,323.47	1,865.56	465.00	2,500.00	2,500.00	.00
10-43-34	Building Maintenance	26,031.04	24,905.79	26,797.10	45,843.21	21,000.00	32,000.00	11,000.00
10-43-35	Building Utilities	42,393.82	46,723.69	51,507.01	40,835.02	42,000.00	45,000.00	3,000.00
10-43-36	Building Lease Payment	.00	.00	.00	.00	.00	.00	.00
10-43-37	Technical Manuals & Code Books	.00	288.16	306.95	343.95	500.00	500.00	.00
10-43-38	Uniforms	.00	.00	.00	376.66	500.00	500.00	.00
10-43-47	Supplies & Expenses-Mayor	575.04	.00	.00	.00	.00	.00	.00
10-43-48	Supplies & Expenses Oper Mgr	234.66	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
10-43-49	Supplies & Expenses City Adm	846.31	1,613.38	1,738.81	705.19	2,000.00	2,000.00	.00
10-43-51	Insurance & Surety Bonds	60,189.18	60,290.44	67,606.00	71,952.19	68,000.00	67,114.00	-886.00
10-43-52	Bond Continuing Disclosure Fee	1,800.00	3,500.00	5,500.00	1,500.00	3,500.00	2,500.00	-1,000.00
10-43-53	Interest	.00	.00	.00	.00	.00	.00	.00
10-43-54	Contributions	.00	.00	.00	.00	.00	.00	.00
10-43-60	Overhead Allocation	.00	.00	-124,713.00	.00	.00	.00	.00
10-43-61	Miscellaneous Supplies	188.84	-143,027.00	249.07	289.65	500.00	500.00	.00
10-43-62	Miscellaneous Services	.00	.00	.00	.00	.00	.00	.00
10-43-74	Capital Outlay-Equipment	.00	159.01	1,000.00	.00	1,000.00	.00	-1,000.00
10-43-75	Capital Outlay-Special Proj	.00	.00	.00	.00	.00	.00	.00
10-43-79	Capital Outlay-Other	.00	.00	.00	.00	.00	.00	.00
10-43-80	Temp Building/Move	.00	.00	.00	.00	.00	.00	.00
10-43-81	Modular Building Lease	.00	.00	.00	.00	.00	.00	.00
Total ADMINISTRATIVE:		389,285.18	264,601.01	299,289.74	385,504.00	399,834.00	323,794.00	-76,040.00
AUDITOR								
10-45-31	Professional & Technical Serv	10,550.00	5,561.00	9,500.00	9,500.00	9,500.00	10,000.00	500.00
10-45-32	Overhead Allocation	.00	.00	-3,378.00	.00	.00	.00	.00
Total AUDITOR:		10,550.00	5,561.00	6,122.00	9,500.00	9,500.00	10,000.00	500.00
FINANCE DEPT								
10-46-11	Salaries/Wages	112,332.31	121,805.84	126,749.36	159,115.35	125,429.00	92,491.00	-32,938.00
10-46-12	Overtime	569.91	59.89	825.43	687.86	200.00	200.00	.00
10-46-13	Employee Benefits	38,553.17	41,914.99	45,923.54	38,545.95	53,858.00	44,747.00	-9,111.00
10-46-21	Professional Org. Memberships	931.64	710.00	828.00	795.00	800.00	1,400.00	600.00
10-46-23	Mileage Reimbursement	1,108.04	696.65	608.75	380.80	600.00	850.00	250.00
10-46-24	Office Supplies & Postage	55.61	-68,556.00	.00	.00	.00	3,000.00	3,000.00
10-46-25	Overhead Allocation	.00	.00	-74,920.00	.00	.00	.00	.00
10-46-26	Technical Manuals & Code Books	.00	.00	129.16	.00	100.00	100.00	.00
10-46-28	Phone Reimbursement	1,080.00	1,080.00	100.00	360.00	100.00	1,080.00	980.00
10-46-29	Uniforms	.00	.00	.00	280.04	300.00	300.00	.00
10-46-33	Continuing Education	574.95	1,084.62	1,400.00	363.48	1,400.00	2,200.00	800.00
10-46-74	Capital Outlay-Equipment	.00	375.00	.00	.00	1,100.00	.00	-1,100.00
Total FINANCE DEPT:		155,205.63	99,170.99	101,644.24	200,528.48	183,887.00	146,368.00	-37,519.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
RECORDER								
10-47-11	Salaries/Wages	59,915.50	61,654.24	56,256.09	48,855.71	52,928.00	81,189.00	28,261.00
10-47-12	Overtime	488.36	77.54	2,124.58	2,933.18	500.00	1,500.00	1,000.00
10-47-13	Employee Benefits	25,429.13	25,463.42	22,719.05	16,200.59	23,579.00	31,286.00	7,707.00
10-47-14	Part-time Transcriptionist	.00	.00	.00	.00	3,000.00	3,000.00	.00
10-47-21	Professional Org. Memberships	315.00	609.80	295.00	150.00	400.00	400.00	.00
10-47-22	Election	679.44	8,464.83	1,934.16	15,781.47	15,000.00	5,000.00	-10,000.00
10-47-23	Mileage Reimbursement	1,606.24	874.69	849.89	813.46	1,000.00	1,000.00	.00
10-47-24	Office Supplies & Postage	1,506.61	190.04	321.77	156.18	.00	.00	.00
10-47-28	Software Licenses and Maint.	.00	375.00	1,391.26	3,473.40	2,000.00	5,000.00	3,000.00
10-47-29	Phone	152.94	1,257.32	2,783.54	900.00	1,000.00	1,080.00	80.00
10-47-30	Uniforms	.00	.00	.00	131.44	150.00	150.00	.00
10-47-31	Codification	1,871.00	5,766.76	2,415.15	1,788.50	5,000.00	2,500.00	-2,500.00
10-47-33	Continuing Education	-18.53	1,511.92	250.00	1,651.24	2,000.00	2,000.00	.00
10-47-74	Capital Outlay-Equipment	.00	.00	.00	.00	.00	5,000.00	5,000.00
Total RECORDER:		91,945.69	106,245.56	91,340.49	92,835.17	106,557.00	139,105.00	32,548.00
TREASURER								
10-48-11	Salaries/Wages	47,738.18	76,704.29	46,770.01	35,490.50	39,260.00	24,257.00	-15,003.00
10-48-12	Overtime	.00	690.59	315.13	33.81	517.00	400.00	-117.00
10-48-13	Employee Benefits	16,022.66	25,582.43	21,684.57	20,934.22	23,121.00	15,081.00	-8,040.00
10-48-21	Professional Org. Memberships	1,402.00	75.00	190.00	326.00	190.00	165.00	-25.00
10-48-23	Mileage Reimbursement	962.56	172.06	97.23	99.74	150.00	150.00	.00
10-48-24	Office Supplies & Postage	193.10	-43,672.11	100.69	.00	1,000.00	1,050.00	50.00
10-48-25	Treasurer Bond	.00	1,424.00	2,041.00	1,238.16	1,400.00	1,200.00	-200.00
10-48-26	Overhead Allocation	.00	.00	-43,523.00	.00	.00	.00	.00
10-48-30	Uniforms	.00	.00	.00	127.53	150.00	150.00	.00
10-48-31	Legal Services	.00	.00	.00	.00	.00	200.00	200.00
10-48-33	Continuing Education	477.61	1,797.29	1,234.00	1,828.42	1,870.00	2,300.00	430.00
10-48-74	Capital Outlay-Equipment	.00	.00	.00	.00	.00	.00	.00
Total TREASURER:		66,796.11	62,773.55	28,909.63	60,078.38	67,658.00	44,953.00	-22,705.00
ATTORNEY								
10-49-31	Professional & Technical Ser	24,201.50	30,810.00	25,212.95	31,935.80	27,500.00	30,250.00	2,750.00
Total ATTORNEY:		24,201.50	30,810.00	25,212.95	31,935.80	27,500.00	30,250.00	2,750.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
LIBRARY								
10-50-11	Salaries/Wages	113,673.19	84,068.84	90,027.25	81,657.40	84,023.00	85,167.00	1,144.00
10-50-12	Overtime	.00	.00	.00	.00	.00	.00	.00
10-50-13	Employee Benefits	35,102.45	35,877.12	32,903.75	31,057.96	41,638.00	44,081.00	2,443.00
10-50-14	Salaries/Wages Part-Time	.00	44,074.48	43,059.96	44,919.06	54,929.00	47,000.00	-7,929.00
10-50-21	Equipment	922.29	331.64	683.94	1,844.07	2,000.00	3,500.00	1,500.00
10-50-22	Friends of Library Expenses	.00	.00	.00	.00	.00	.00	.00
10-50-23	Books & Materials	19,166.52	27,760.80	29,177.74	28,320.67	31,000.00	32,000.00	1,000.00
10-50-24	Library Card Refunds	.00	.00	.00	.00	.00	.00	.00
10-50-25	Fund Raising, Travel & Members	188.28	2,000.00	959.41	1,863.60	2,250.00	1,500.00	-750.00
10-50-26	Insurance & Bonds	.00	.00	.00	.00	.00	.00	.00
10-50-27	Postage	1,509.04	1,418.34	1,870.13	1,994.42	2,500.00	2,500.00	.00
10-50-28	Information Technology	9,463.78	15,506.58	12,250.24	12,059.91	15,000.00	13,000.00	-2,000.00
10-50-29	Printing	.00	.00	301.88	494.74	500.00	500.00	.00
10-50-30	Special Programs	5,753.37	5,064.93	4,272.60	2,156.68	5,500.00	5,500.00	.00
10-50-35	Supplies	62.80	2,404.08	2,894.63	5,406.91	8,000.00	3,000.00	-5,000.00
10-50-50	Library Grant Expenditures	692.93	5,144.10	4,668.04	7,595.64	10,000.00	6,000.00	-4,000.00
10-50-70	Capital Outlay/ OneTime Exp	.00	5,000.00	.00	.00	.00	.00	.00
10-50-71	Transfer to Lib. Reserve Fund	43,397.35	.00	.00	.00	.00	.00	.00
Total LIBRARY:		229,932.00	228,650.91	223,069.57	219,371.06	257,340.00	243,748.00	-13,592.00
APPEAL AUTHORITY								
10-51-31	Professional & Tech. Services	.00	1,242.50	3,684.50	3,360.53	4,000.00	4,000.00	.00
10-51-32	Engineer	.00	.00	.00	.00	.00	.00	.00
10-51-33	Secretary	.00	.00	.00	.00	.00	.00	.00
Total APPEAL AUTHORITY:		.00	1,242.50	3,684.50	3,360.53	4,000.00	4,000.00	.00
PLANNING & ZONING								
10-52-11	Salaries/Wages	117,366.32	107,011.20	101,306.14	94,990.95	106,143.00	90,808.00	-15,335.00
10-52-12	Overtime	.00	.00	.00	.00	500.00	500.00	.00
10-52-13	Employee Benefits	36,023.32	49,391.63	53,171.09	44,207.95	61,107.00	50,197.00	-10,910.00
10-52-14	Other Benefits	.00	.00	.00	.00	.00	.00	.00
10-52-15	Planning Commission Salaries	.00	3,976.00	2,856.00	1,658.24	7,304.00	7,304.00	.00
10-52-21	Professional Org. Memberships	636.98	453.00	470.00	470.00	800.00	800.00	.00
10-52-22	Public Notices	2,967.41	2,560.24	3,231.72	2,658.20	3,000.00	3,000.00	.00
10-52-23	Mileage Reimbursement	346.11	.00	.00	.00	100.00	100.00	.00
10-52-24	Office Supplies & Postage	7,061.08	163.08	-32.81	.00	.00	.00	.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
10-52-25	Special Projects	14,679.50	.00	2,141.68	.00	32,500.00	32,500.00	.00
10-52-26	Fuel For Vehicles	30.86	60.74	.00	.00	.00	.00	.00
10-52-27	Postage	75.55	172.06	434.26	509.90	500.00	500.00	.00
10-52-28	Software Licenses	3,387.50	1,033.00	.00	100.00	1,000.00	1,000.00	.00
10-52-29	Car Allowance	5,295.32	5,881.86	4,980.12	4,698.38	4,800.00	4,800.00	.00
10-52-30	Uniforms	.00	.00	.00	290.08	300.00	300.00	.00
10-52-31	Secretary-Wages	.00	.00	.00	.00	.00	.00	.00
10-52-32	Planner	.00	.00	.00	.00	.00	.00	.00
10-52-33	Continuing Education	.00	1,861.96	2,000.00	2,566.16	2,000.00	2,000.00	.00
10-52-34	Engineer	2,000.00	5,324.80	10,847.58	243.13	11,000.00	11,000.00	.00
10-52-35	Phone Reimbursement	.00	.00	900.00	630.00	1,200.00	1,200.00	.00
10-52-74	Capital Outlay-Equipment	2,757.48	1,499.92	582.25	1,500.00	1,500.00	1,500.00	.00
Total PLANNING & ZONING:		192,627.43	179,389.49	182,888.03	154,522.99	233,754.00	207,509.00	-26,245.00
EDUCATION AND PROMOTION								
10-53-11	Salaries/Wages	.00	.00	.00	.00	.00	.00	.00
10-53-12	Overtime	.00	.00	.00	.00	.00	.00	.00
10-53-13	Employee Benefits	.00	.00	.00	.00	.00	.00	.00
10-53-22	Newsletter Printing	.00	.00	.00	.00	.00	.00	.00
10-53-23	Travel & Training	.00	.00	.00	.00	.00	.00	.00
10-53-24	Office Supplies & Postage	.00	.00	.00	.00	.00	.00	.00
10-53-25	Library	.00	.00	.00	.00	.00	.00	.00
10-53-26	Website	.00	.00	.00	.00	.00	.00	.00
10-53-27	2nd Newsletter	.00	.00	.00	.00	.00	.00	.00
10-53-28	Online Code	.00	.00	.00	.00	.00	.00	.00
10-53-29	Highland 30th/Bldg Dedication	.00	.00	.00	.00	.00	.00	.00
10-53-33	Training	.00	.00	.00	.00	.00	.00	.00
Total EDUCATION AND PROMOTION:		.00	.00	.00	.00	.00	.00	.00
POLICE DEPARTMENT								
10-54-31	Lone Peak Public Safety Dist.	1,446,534.13	1,542,540.96	1,603,353.00	1,610,476.08	1,610,476.00	1,778,687.00	168,211.00
10-54-54	Contributions	.00	.00	.00	.00	.00	.00	.00
Total POLICE DEPARTMENT:		1,446,534.13	1,542,540.96	1,603,353.00	1,610,476.08	1,610,476.00	1,778,687.00	168,211.00
EMERGENCY SERVICES								
10-57-11	Administration Expense	105,775.96	107,165.96	111,599.04	113,862.00	113,367.00	135,814.00	22,447.00

Account Number	Account Title	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15	2014-2015 Budg.
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current year Actual	Current year Budget	Future year Budget	minus 2013-2014 Budg.
10-57-13	Employee Benefits	.00	.00	.00	.00	.00	.00	.00
10-57-30	American Fork Fire Protection	.00	.00	.00	.00	.00	.00	.00
10-57-31	Lone Peak Public Safety Dist	644,587.00	940,152.00	960,785.96	932,673.00	932,673.00	1,031,175.00	98,502.00
10-57-32	EMS	.00	.00	.00	.00	.00	.00	.00
10-57-33	Education	.00	.00	.00	.00	.00	.00	.00
10-57-48	Special Department Supplies	.00	.00	.00	.00	.00	.00	.00
10-57-49	Emergency Preparation	.00	.00	.00	.00	.00	.00	.00
10-57-74	Fire Truck Capital Lease	.00	.00	.00	.00	.00	.00	.00
10-57-75	Capital Outlay-Equipment Purch	.00	.00	.00	.00	.00	.00	.00
10-57-76	Ambulance Capital Outlay	.00	.00	.00	.00	.00	.00	.00
Total EMERGENCY SERVICES:		750,362.96	1,047,317.96	1,072,385.00	1,046,535.00	1,046,040.00	1,166,989.00	120,949.00
BUILDING INSPECTION								
10-58-11	Salaries/Wages	89,461.79	93,832.77	96,176.04	91,445.46	98,229.00	113,642.00	15,413.00
10-58-12	Overtime	52.75	367.65	480.90	738.05	500.00	2,000.00	1,500.00
10-58-13	Employee Benefits	46,109.32	45,068.64	47,345.62	45,666.15	49,418.00	59,082.00	9,664.00
10-58-21	Professional Org. Memberships	1,048.14	1,193.40	1,281.41	138.00	500.00	400.00	-100.00
10-58-23	Mileage Reimbursement	859.56	.00	200.00	.00	200.00	200.00	.00
10-58-24	Office Supplies & Postage	1,461.91	.00	322.98	22.54	.00	.00	.00
10-58-25	Fuel Expenditure Vehicles	2,146.44	2,613.95	2,812.32	2,125.36	4,000.00	3,500.00	-500.00
10-58-26	Technical Manuals & Code Books	.00	197.70	.00	.00	700.00	700.00	.00
10-58-27	Vehicle Maintenance	.00	.00	816.00	.00	.00	.00	.00
10-58-28	Software	.00	.00	1,212.00	762.85	1,300.00	1,300.00	.00
10-58-29	Cell Phone	.00	889.90	883.35	1,007.88	550.00	550.00	.00
10-58-31	Professional & Tech. Services	960.00	1,309.00	1,080.00	7,796.77	1,500.00	5,000.00	3,500.00
10-58-33	Continuing Education	265.00	1,152.72	1,384.62	1,158.38	1,700.00	1,700.00	.00
10-58-38	Uniforms	.00	4.00	246.97	466.79	350.00	350.00	.00
10-58-74	Capital Outlay-Equipment	375.70	400.00	.00	51.20	400.00	400.00	.00
Total BUILDING INSPECTION:		142,740.61	147,029.73	154,242.21	151,379.43	159,347.00	188,824.00	29,477.00
STREETS AND ROADS								
10-60-11	Salaries/Wages	163,398.04	182,047.66	179,929.15	165,059.50	171,615.00	181,289.00	9,674.00
10-60-12	Overtime	2,383.25	2,553.05	1,830.63	2,552.59	5,047.00	3,800.00	-1,247.00
10-60-13	Employee Benefits	73,668.96	89,357.21	91,354.03	83,521.69	90,621.00	96,268.00	5,647.00
10-60-14	Salaries/Wages Part-Time	.00	.00	.00	831.00	14,500.00	12,500.00	-2,000.00
10-60-15	Overtime Snow Removal	.00	643.03	9,345.94	4,235.91	6,000.00	6,000.00	.00
10-60-16	Radio Maintenance	6,344.50	900.00	.00	138.76	965.00	.00	-965.00

Account Number	Account Title	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15	2014-2015 Budg.
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current year Actual	Current year Budget	Future year Budget	minus 2013-2014 Budg.
10-60-17	Mobile Telephones	1,566.44	1,781.38	2,064.95	2,068.10	2,150.00	3,250.00	1,100.00
10-60-27	Street Light Power	78,779.86	77,590.08	67,178.97	54,485.88	71,000.00	70,500.00	-500.00
10-60-28	Street Light Repair	5,766.37	10,911.86	4,417.49	11,911.48	18,000.00	12,000.00	-6,000.00
10-60-30	Bldg Maintenance & Utilities	10,910.63	2,705.72	1,802.40	1,795.11	2,000.00	2,500.00	500.00
10-60-31	Street Repair-Potholes Etc.	42,880.18	18,550.66	25,583.37	37,072.81	50,000.00	50,000.00	.00
10-60-32	Weed Control	.00	.00	.00	.00	.00	.00	.00
10-60-33	Continuing Education	1,785.41	2,549.66	3,049.06	2,831.16	3,750.00	3,000.00	-750.00
10-60-34	Prof and Tech Services	.00	.00	.00	.00	.00	15,000.00	15,000.00
10-60-35	Professional Org. Memberships	594.14	.00	.00	292.00	500.00	500.00	.00
10-60-36	Office Supplies	149.84	.00	.00	.00	.00	.00	.00
10-60-37	Sidewalk Repair & Maint	50,483.20	65,858.17	42,120.08	39,638.61	45,000.00	45,000.00	.00
10-60-38	Uniforms & Safety Wear	2,366.19	2,748.09	2,246.95	2,745.29	2,000.00	2,000.00	.00
10-60-39	Street Striping	12,366.12	7,513.73	4,970.19	6,243.51	10,000.00	10,000.00	.00
10-60-40	School Crossing Maintenance	.00	4,493.26	2,359.82	3,000.00	3,000.00	1,500.00	-1,500.00
10-60-41	Pedestrian Crossings	.00	3,542.42	.00	.00	1,500.00	1,500.00	.00
10-60-42	Technical Manuals & Code Books	.00	.00	.00	.00	.00	.00	.00
10-60-47	Public Works Shop Tools & Sup	.00	2,551.48	2,512.38	2,392.91	2,500.00	2,000.00	-500.00
10-60-48	Streets, Traffic, & Warn Signs	8,498.25	7,817.64	9,930.97	3,045.13	10,000.00	7,500.00	-2,500.00
10-60-49	Snow Removal	42,889.69	.00	.00	.00	.00	.00	.00
10-60-50	Equipment Repair & Maintenance	14,905.80	554.13	15.00	.00	.00	.00	.00
10-60-51	Fuel Expense Vehicles	16,486.26	13,808.84	11,034.34	8,550.85	13,500.00	14,500.00	1,000.00
10-60-52	Snow Removal:Salt	.00	8,628.81	40,120.68	43,809.22	45,000.00	45,000.00	.00
10-60-53	Snow Removal:Equipment Maint	.00	1,387.99	11,915.00	17,274.24	10,000.00	13,500.00	3,500.00
10-60-54	Snow Removal:Fuel & Oil	.00	1,453.95	10,657.67	5,842.62	9,000.00	6,000.00	-3,000.00
10-60-55	Misc. Subd. Bond Expenses	.00	825.89	.00	.00	.00	.00	.00
10-60-56	Maintenance & Repair: Trucks	.00	3,243.57	6,920.45	7,926.52	10,000.00	20,000.00	10,000.00
10-60-57	Maintenance & Repair:Equipment	.00	14,081.83	36,505.12	16,173.77	38,000.00	38,000.00	.00
10-60-58	Snow Removal Equipment	.00	41,197.49	20,298.50	23,357.14	25,000.00	30,000.00	5,000.00
10-60-59	Capital Equipment Purchases	.00	.00	.00	17,828.30	.00	48,500.00	48,500.00
10-60-60	Snow Removal Equipment	.00	.00	.00	.00	.00	.00	.00
10-60-70	Irrigation Shares	.00	.00	.00	.00	.00	.00	.00
10-60-73	Capital Outlay-Improvements	.00	.00	.00	.00	.00	.00	.00
10-60-74	Capital Outlay-Equipment	.00	.00	.00	.00	.00	.00	.00
10-60-75	Capital Outlay-Special Proj	.00	.00	.00	.00	.00	.00	.00
Total STREETS AND ROADS:		536,223.13	569,297.60	588,163.14	564,624.10	660,648.00	741,607.00	80,959.00
ENGINEER								
10-66-11	Salaries/Wages	.00	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
10-66-13	Employee Benefits	.00	.00	.00	.00	.00	.00	.00
10-66-14	Other Benefits	700.00	.00	.00	.00	.00	.00	.00
10-66-30	Car Allowance	8,409.20	8,400.00	8,561.12	7,700.00	8,400.00	7,200.00	-1,200.00
10-66-31	Professiona & Tech Services	26,603.15	36,661.29	27,898.33	31,538.66	35,000.00	35,000.00	.00
10-66-32	GIS Survey	.00	.00	.00	.00	.00	.00	.00
10-66-33	Equipment-Supplies & Maint	1,443.53	1,683.80	2,264.03	598.46	500.00	.00	-500.00
10-66-34	Fuel and Oil	.00	.00	.00	.00	.00	.00	.00
10-66-35	Continuing Education	1,222.06	838.47	1,443.45	2,144.76	3,000.00	3,000.00	.00
10-66-36	Office Supplies	1,205.08	-20,453.00	.00	.00	.00	.00	.00
10-66-37	Telephones	3,198.12	1,080.00	1,080.00	990.00	1,200.00	1,200.00	.00
10-66-38	Uniforms	.00	.00	.00	.00	.00	.00	.00
10-66-39	Books, Memberships, & Subscrip	.00	660.00	723.00	585.00	500.00	.00	-500.00
10-66-40	Overhead Allocation	.00	.00	-14,925.00	.00	.00	.00	.00
10-66-42	Technical Manuals & Code Books	.00	.00	.00	.00	.00	.00	.00
10-66-74	Capital Outlay-Equipment	.00	.00	.00	.00	.00	.00	.00
Total ENGINEER:		42,781.14	28,870.56	27,044.93	43,556.88	48,600.00	46,400.00	-2,200.00

PARKS & RECREATION

10-70-11	Salaries/Wages	60,753.62	61,853.33	59,503.80	58,259.94	60,436.00	66,676.00	6,240.00
10-70-12	Overtime	8,788.17	12,159.57	5,455.41	402.22	1,745.00	2,000.00	255.00
10-70-13	Employee Benefits	34,675.10	31,584.41	32,497.56	29,535.30	36,278.00	40,575.00	4,297.00
10-70-14	Seasonal Employees	36,163.74	47,908.50	49,387.88	33,268.97	68,229.00	70,000.00	1,771.00
10-70-15	Radio Maintenance & Tower Rent	.00	516.00	768.62	137.00	965.00	.00	-965.00
10-70-16	Mobile Telephones	90.87	1,602.74	1,811.53	1,415.25	1,200.00	1,200.00	.00
10-70-17	Public Works Bldg Utilities	.00	1,497.57	1,747.13	1,765.96	2,000.00	2,500.00	500.00
10-70-21	Org. and Training Memberships	220.00	310.00	540.00	500.00	400.00	400.00	.00
10-70-24	Playground Maintenance & Rep.	18,642.95	983.42	3,625.85	.00	6,000.00	4,000.00	-2,000.00
10-70-25	Equipment-Supplies & Maint.	3,287.84	4,317.81	3,987.28	1,228.95	4,000.00	4,000.00	.00
10-70-26	Water Park Chemicals	3,835.60	7,734.18	5,349.04	1,632.42	10,000.00	7,500.00	-2,500.00
10-70-27	Power for Parks, Clocks, & Tim	14,206.82	5,016.32	7,424.43	3,283.75	10,000.00	10,000.00	.00
10-70-28	Recreation	98,207.85	.00	.00	.00	.00	.00	.00
10-70-29	Sprinkler Parts & Replacement	6,490.72	11,106.99	10,578.13	10,036.37	11,000.00	9,000.00	-2,000.00
10-70-30	Vehicle Maintenance & Repair	630.40	2,439.16	4,696.41	4,448.26	5,000.00	7,000.00	2,000.00
10-70-31	Park Maintenance Contract	.00	.00	.00	.00	.00	.00	.00
10-70-32	Water Park Utilities	825.97	4,085.14	6,275.89	6,342.43	6,000.00	9,500.00	3,500.00
10-70-33	Lawn Equipment Maintenance	5,870.18	5,470.92	6,659.03	5,304.81	7,500.00	7,500.00	.00
10-70-34	Fuel and Oil	5,777.44	7,170.55	9,355.01	6,820.74	12,150.00	12,000.00	-150.00
10-70-35	Continuing Education	1,079.10	1,541.67	1,170.33	2,461.15	2,000.00	2,000.00	.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
10-71-69	Capital Equipment Purchases	.00	.00	.00	.00	.00	.00	.00
10-71-73	Land Purchase	78,898.41	78,898.41	.00	.00	.00	.00	.00
10-71-74	Capital Outlay	.00	.00	.00	.00	.00	.00	.00
10-71-75	Cemetery Project Reserve Fund	.00	.00	.00	.00	.00	10,000.00	10,000.00
10-71-76	Bad Debt Expense	.00	38.59	-14.27	-50.58	.00	.00	.00
Total CEMETERY:		176,043.09	136,264.70	66,494.79	54,944.85	81,981.00	93,705.00	11,724.00

COMMUNITY EVENTS

10-72-11	Salaries/Wages	39,697.03	14,188.36	13,805.69	12,898.78	14,154.00	14,719.00	565.00
10-72-12	Overtime	299.89	584.58	8,522.97	2,474.98	5,000.00	.00	-5,000.00
10-72-13	Employee Benefits	13,564.74	3,968.32	9,603.12	6,556.74	6,092.00	6,632.00	540.00
10-72-23	Mileage Reimbursement	824.02	131.40	74.67	47.04	50.00	250.00	200.00
10-72-24	Office Supplies & Postage	660.12	149.66	160.23	.00	150.00	100.00	-50.00
10-72-28	Mobile Phone	.00	480.00	600.00	500.00	600.00	600.00	.00
10-72-30	Uniforms	.00	.00	.00	149.72	150.00	100.00	-50.00
10-72-33	Continuing Education	.00	607.35	363.55	1,249.14	1,200.00	800.00	-400.00
10-72-35	Community Center Utilities	.00	5,904.41	3,832.42	3,538.45	5,000.00	4,500.00	-500.00
10-72-36	Community Center Bldg Maint.	.00	3,323.97	4,891.78	3,326.17	5,500.00	25,000.00	19,500.00
10-72-53	Miss North Utah County Pageant	.00	.00	1,000.00	750.00	750.00	750.00	.00
10-72-54	Community Enrichment Grant	.00	.00	.00	.00	.00	.00	.00
10-72-55	Highland Fling Expense	34,628.37	32,912.12	31,020.00	33,205.11	25,000.00	20,000.00	-5,000.00
10-72-56	Distinguished YW of Highland	3,000.00	3,000.00	1,000.00	750.00	750.00	750.00	.00
10-72-57	Rodeo	.00	322.30	2,000.00	486.67	1,500.00	1,500.00	.00
10-72-58	Fling Golf Tournament	.00	-102.50	.00	.00	.00	.00	.00
10-72-59	Cultural Arts	6,920.72	3,500.00	3,500.00	3,000.00	3,000.00	3,000.00	.00
10-72-60	City Beautification	77.17	497.06	.00	.00	.00	500.00	500.00
10-72-61	Tree Committee	4,075.87	3,458.12	3,461.30	3,516.45	3,500.00	3,500.00	.00
10-72-62	Highland Marketing Campaign	.00	.00	.00	.00	.00	.00	.00
10-72-63	Community Enrichment	1,481.27	1,040.28	1,780.22	1,013.69	2,000.00	1,000.00	-1,000.00
10-72-64	Farmers Market	.00	.00	2,083.35	.00	1,600.00	.00	-1,600.00
Total COMMUNITY EVENTS:		105,229.20	73,965.43	87,699.30	73,462.94	75,996.00	83,701.00	7,705.00

GARBAGE

10-73-11	Salaries/Wages	14,795.41	2,654.71	7,692.27	7,186.51	7,886.00	25,628.00	17,742.00
10-73-12	Overtime	18.79	325.69	94.32	16.73	.00	.00	.00
10-73-13	Employee Benefits	3,327.16	3,012.07	3,271.59	3,473.18	3,394.00	12,365.00	8,971.00
10-73-14	Spring Clean-up Overtime	.00	.00	.00	1,060.08	2,000.00	2,000.00	.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
10-73-24	Office Supplies & Postage	3,168.70	.00	.00	.00	3,000.00	3,000.00	.00
10-73-25	Equipment-Repairs & Maint	.00	.00	.00	.00	.00	.00	.00
10-73-26	Utility Billing	2,055.89	7,358.61	6,488.45	5,602.60	6,500.00	6,500.00	.00
10-73-31	Dump Passes	3,304.00	.00	.00	.00	.00	.00	.00
10-73-49	North Pointe Tipping Fees	.00	.00	178,118.41	17,071.13	.00	.00	.00
10-73-50	Garbage Contract Republic	497,460.10	525,901.48	366,962.75	456,299.20	530,000.00	565,000.00	35,000.00
10-73-51	Bad Debt Expense	.00	.00	.00	.00	.00	.00	.00
10-73-80	Indirect Overhead	.00	.00	.00	.00	.00	.00	.00
Total GARBAGE:		524,130.05	539,252.56	562,627.79	490,709.43	552,780.00	614,493.00	61,713.00
TRANSFERS								
10-90-13	Emp Benefits Water Co. Sec	.00	.00	.00	.00	.00	.00	.00
10-90-90	Transfer to Capital Imp Fund	234,650.00	473,864.00	448,098.00	150,000.00	300,000.00	514,000.00	214,000.00
10-90-91	Transfer to Debt Service Fund	970,000.00	655,000.00	590,000.00	500,000.00	588,500.00	383,516.00	-204,984.00
10-90-92	Transfer From Utility Fund	.00	.00	.00	.00	.00	.00	.00
10-90-93	Other Expense Water Co. Sec.	.00	.00	.00	.00	.00	.00	.00
10-90-94	Council Appropriation	.00	.00	.00	.00	.00	.00	.00
10-90-95	Appropriated Increase Fund Bal	.00	.00	.00	.00	1,929.00	.00	-1,929.00
10-90-96	Transfer to Open Space Fund	.00	117,000.00	159,221.25	115,750.00	231,500.00	118,000.00	-113,500.00
Total TRANSFERS:		1,204,650.00	1,245,864.00	1,197,319.25	765,750.00	1,121,929.00	1,015,516.00	-106,413.00
GENERAL FUND Revenue Total:		6,922,480.56	6,845,707.28	7,107,224.53	6,592,969.90	7,366,090.00	7,654,991.00	288,901.00
GENERAL FUND Expenditure Total:		6,748,546.32	6,894,923.41	6,953,026.07	6,588,045.78	7,366,090.00	7,654,874.00	288,784.00
Net Total GENERAL FUND:		173,934.24	-49,216.13	154,198.46	4,924.12	.00	117.00	117.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
Highland Open Space SSD								
REVENUE								
20-30-90	Transfer from Cap Project Fund	.00	.00	.00	.00	.00	.00	.00
20-30-91	Transfer from General Fund	.00	117,000.00	159,221.25	115,750.00	231,500.00	118,000.00	-113,500.00
Total REVENUE:		.00	117,000.00	159,221.25	115,750.00	231,500.00	118,000.00	-113,500.00
Fees								
20-32-01	Open Space Fee	244,678.79	249,556.56	259,075.74	243,464.96	260,000.00	267,000.00	7,000.00
Total Fees:		244,678.79	249,556.56	259,075.74	243,464.96	260,000.00	267,000.00	7,000.00
OTHER REVENUE								
20-36-10	Interest Earnings	149.90	-80.13	265.96	220.76	.00	.00	.00
Total OTHER REVENUE:		149.90	-80.13	265.96	220.76	.00	.00	.00
Source: 39								
20-39-90	PY Carryover Budgeted	.00	.00	.00	.00	.00	80,000.00	80,000.00
Total Source: 39:		.00	.00	.00	.00	.00	80,000.00	80,000.00
Department: 40								
20-40-80	Indirect Overhead	.00	.00	1,068.00	.00	.00	.00	.00
Total Department: 40:		.00	.00	1,068.00	.00	.00	.00	.00
EXPENDITURE-OPEN SPACE								
20-43-11	Salaries/Wages	16,956.00	83,268.07	77,901.02	75,210.97	79,778.00	81,753.00	1,975.00
20-43-12	Overtime	14,705.04	5,922.35	3,194.03	2,112.23	2,346.00	2,200.00	-146.00
20-43-13	Employee Benefits	33,180.97	47,184.75	48,052.40	38,735.63	55,970.00	55,513.00	-457.00
20-43-14	Seasonal Employees	81,444.18	83,119.95	78,189.89	65,173.16	138,802.00	140,000.00	1,198.00
20-43-15	Radio Maintenance & Tower Rent	.00	900.00	728.62	137.00	965.00	.00	-965.00
20-43-16	Mobile Telephones	.00	.00	.00	.00	500.00	500.00	.00
20-43-17	Public Works Bldg Utilities	.00	1,497.57	1,716.53	1,793.78	2,000.00	2,500.00	500.00
20-43-18	PW Shop Tools & Supplies	.00	2,500.00	2,474.05	584.46	2,500.00	2,000.00	-500.00
20-43-19	Flowers, Mulch, & Tree Replace	.00	4,443.35	4,946.44	272.00	5,000.00	3,500.00	-1,500.00
20-43-20	Beacon Hills Blvd os Maint	.00	12,377.50	.00	.00	.00	.00	.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
20-43-21	Fertilizer & Weed Killer	.00	20,000.00	49,608.00	20,023.76	60,000.00	60,000.00	.00
20-43-22	Trail Maintenance	.00	800.00	18,422.80	24,561.28	30,000.00	20,000.00	-10,000.00
20-43-23	Power to Clocks & Lights	.00	5,000.00	4,020.70	4,910.61	5,000.00	4,000.00	-1,000.00
20-43-24	Uniforms & Safety Wear	.00	1,486.32	1,312.42	847.65	1,500.00	2,000.00	500.00
20-43-25	Office Supplies	2,073.89	.00	.00	.00	.00	.00	.00
20-43-26	Playground Maintenance & Rep.	.00	17,721.00	16,779.68	7,793.26	18,000.00	15,000.00	-3,000.00
20-43-36	Utility Billing	112.28	1,734.69	1,891.35	1,650.12	2,000.00	2,000.00	.00
20-43-61	Fuel & Oil	10,677.11	13,295.43	14,633.95	11,386.57	19,440.00	20,000.00	560.00
20-43-62	Property Maintenance	.00	.00	.00	.00	.00	.00	.00
20-43-63	Repair and Maintenance	13,110.76	25,495.37	16,882.37	9,239.27	20,000.00	15,000.00	-5,000.00
20-43-64	Sprinkler Repair	5,831.65	11,963.45	11,722.53	10,469.08	12,000.00	10,000.00	-2,000.00
20-43-65	View Point Hillside Trees	.00	.00	.00	.00	.00	.00	.00
20-43-73	Equipment Replacement	2,837.00	11,976.53	21,039.33	6,905.32	12,000.00	12,000.00	.00
20-43-74	Capital Equipment	1,757.90	.00	.00	.00	.00	.00	.00
20-43-80	Indirect Overhead	.00	23,016.00	23,622.00	21,653.50	23,622.00	12,548.00	-11,074.00
Total EXPENDITURE-OPEN SPACE:		182,686.78	373,702.33	397,138.11	303,459.65	491,423.00	460,514.00	-30,909.00
Transfers								
20-90-90	Transfer to General Fund	70,000.00	.00	.00	.00	.00	.00	.00
Total Transfers:		70,000.00	.00	.00	.00	.00	.00	.00
Highland Open Space SSD Revenue Total:		244,828.69	366,476.43	418,562.95	359,435.72	491,500.00	465,000.00	-26,500.00
Highland Open Space SSD Expenditure Total:		252,686.78	373,702.33	398,206.11	303,459.65	491,423.00	460,514.00	-30,909.00
Net Total Highland Open Space SSD:		-7,858.09	-7,225.90	20,356.84	55,976.07	77.00	4,486.00	4,409.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
Debt Service Fund								
REVENUE								
30-30-90	Transfer from Capital Proj Bld	.00	.00	.00	.00	.00	60,000.00	60,000.00
30-30-91	Transfer from General Fund	970,000.00	655,000.00	590,000.00	500,000.00	588,500.00	383,516.00	-204,984.00
30-30-92	Transfer from Cap Proj Park	.00	318,000.00	383,000.00	255,226.88	386,500.00	527,000.00	140,500.00
Total REVENUE:		970,000.00	973,000.00	973,000.00	755,226.88	975,000.00	970,516.00	-4,484.00
OTHER REVENUE								
30-33-30	Debt Service Fund Surplus	.00	.00	.00	.00	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00	.00	.00	.00	.00
Expenditures								
30-40-50	2006 Building Bond Principal	220,000.00	230,000.00	240,000.00	250,000.00	250,000.00	260,000.00	10,000.00
30-40-51	2006 Building Bond Interest	224,174.89	214,574.64	204,550.46	194,322.50	194,323.00	183,485.00	-10,838.00
30-40-52	2007 Park Bond Principal	240,000.00	250,000.00	260,000.00	275,000.00	275,000.00	285,000.00	10,000.00
30-40-53	2007 Park Bond Interest	289,089.31	278,084.21	266,495.83	254,631.26	254,631.00	242,031.00	-12,600.00
Total Expenditures:		973,264.20	972,658.85	971,046.29	973,953.76	973,954.00	970,516.00	-3,438.00
Debt Service Fund Revenue Total:		970,000.00	973,000.00	973,000.00	755,226.88	975,000.00	970,516.00	-4,484.00
Debt Service Fund Expenditure Total:		973,264.20	972,658.85	971,046.29	973,953.76	973,954.00	970,516.00	-3,438.00
Net Total Debt Service Fund:		-3,264.20	341.15	1,953.71	-218,726.88	1,046.00	.00	-1,046.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
CAPITAL IMPROVEMENT FUND-PARKS								
REVENUE								
40-30-90	Transfer from General Fund	.00	28,864.00	.00	.00	.00	.00	.00
Total REVENUE:		.00	28,864.00	.00	.00	.00	.00	.00
FEES AND SERVICES								
40-34-71	Park Impact Fees	392,147.00	390,627.00	584,295.00	695,159.00	425,000.00	630,000.00	205,000.00
40-34-72	Service Fees	.00	.00	.00	.00	.00	.00	.00
40-34-73	Exaction Fee For Roads	.00	.00	.00	.00	.00	.00	.00
40-34-75	Miscellaneous Fees	.00	580,850.00	.00	.00	.00	.00	.00
40-34-76	Sale of Property	.00	.00	5,525.00	6,223.84	.00	5,000.00	5,000.00
Total FEES AND SERVICES:		392,147.00	971,477.00	589,820.00	701,382.84	425,000.00	635,000.00	210,000.00
OTHER REVENUE								
40-36-10	Interest Income	1,510.63	4,777.66	5,636.28	2,446.14	1,000.00	3,000.00	2,000.00
40-36-15	State Grants	.00	.00	.00	61,303.57	.00	.00	.00
40-36-19	Park Donations Beacon Hills	.00	.00	.00	520.00	.00	.00	.00
40-36-20	Park Donations Highland Glen	225.00	7,000.00	.00	.00	.00	.00	.00
40-36-21	Bond Proceeds	.00	.00	.00	.00	.00	.00	.00
Total OTHER REVENUE:		1,735.63	11,777.66	5,636.28	64,269.71	1,000.00	3,000.00	2,000.00
REVENUE-OTHER								
40-39-90	PY Carryover Budgeted	.00	.00	.00	.00	100,000.00	.00	-100,000.00
Total REVENUE-OTHER:		.00	.00	.00	.00	100,000.00	.00	-100,000.00
EXPENDITURES-PARK CAPITAL								
40-40-20	Potential Claims & Judgements	.00	.00	.00	.00	.00	.00	.00
40-40-29	Reserve for Beacon Hills	.00	.00	.00	.00	.00	.00	.00
40-40-31	Professional & Tech. Services	.00	.00	.00	.00	.00	.00	.00
40-40-50	2007 Sales & Franchise Bond Pm	.00	.00	.00	.00	.00	.00	.00
40-40-68	Town Center Park	.00	.00	.00	.00	.00	.00	.00
40-40-69	Canterbury Park	.00	.00	.00	.00	.00	.00	.00
40-40-70	Hillside Land Purchase	.00	.00	.00	.00	.00	.00	.00
40-40-71	Park Construction	14,850.00	2,661.00	.00	.00	.00	.00	.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
40-40-72	4800 W Soccer Fields/Park Road	331.50	.00	.00	.00	.00	.00	.00
40-40-73	Spring Creek Park Construction	.00	.00	.00	.00	.00	.00	.00
40-40-74	Asset and Land Purchase	.00	.00	.00	.00	.00	.00	.00
40-40-75	Park Equipment	.00	.00	.00	.00	.00	.00	.00
40-40-76	Trails	17,609.33	.00	.00	-17,609.33	.00	.00	.00
40-40-77	Highland Hills Open Space	29,740.00	.00	.00	.00	.00	.00	.00
40-40-79	Cemetary Capital Project	.00	.00	.00	.00	.00	.00	.00
40-40-80	Highland Glen Park Imp	.00	34,009.50	.00	.00	.00	.00	.00
40-40-81	Highland Wter Bldg & El Park	.00	.00	.00	.00	.00	.00	.00
40-40-82	Beacon Hills Park	69,657.50	.00	731,463.50	174,435.99	.00	.00	.00
40-40-83	Beacon Hills Trail	.00	.00	.00	.00	.00	.00	.00
40-40-84	View Point Hillside Replanting	15,766.04	8,352.71	.00	.00	.00	.00	.00
40-40-85	Interest Expense Bonds	.00	.00	.00	.00	.00	.00	.00
40-40-86	Bond Trust Fees	3,080.00	4,000.00	3,500.00	3,500.00	3,500.00	2,500.00	-1,000.00
40-40-90	Transfer to Capital Imp. Fund	.00	.00	.00	.00	.00	.00	.00
Total EXPENDITURES-PARK CAPITAL:		151,034.37	49,023.21	734,963.50	160,326.66	3,500.00	2,500.00	-1,000.00
TRANSFERS								
40-90-00	Transfer to Pressurized Irrig	.00	.00	.00	.00	.00	.00	.00
40-90-10	Transfer to Debt Service Fund	.00	318,000.00	383,000.00	255,226.88	386,500.00	527,000.00	140,500.00
40-90-20	Transfer to Utility Fund	.00	.00	.00	.00	.00	.00	.00
40-90-91	Transfer to Open Space Fund	.00	.00	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	318,000.00	383,000.00	255,226.88	386,500.00	527,000.00	140,500.00
CAPITAL IMPROVEMENT FUND-PARKS Revenue Total:		393,882.63	1,012,118.66	595,456.28	765,652.55	526,000.00	638,000.00	112,000.00
CAPITAL IMPROVEMENT FUND-PARKS Expenditure Total:		151,034.37	367,023.21	1,117,963.50	415,553.54	390,000.00	529,500.00	139,500.00
Net Total CAPITAL IMPROVEMENT FUND-PARKS:		242,848.26	645,095.45	-522,507.22	350,099.01	136,000.00	108,500.00	-27,500.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
EXPENDITURES-ROAD CAPITAL								
41-40-31	Engineering 6000 West Project	.00	.00	.00	.00	.00	.00	.00
41-40-32	Engineering	.00	.00	.00	.00	.00	.00	.00
41-40-60	Murdock Canal	.00	.00	.00	.00	.00	.00	.00
41-40-61	East/West Corridor	13,718.52	.00	.00	.00	.00	.00	.00
41-40-62	Highland Blvd Repairs & Over	.00	.00	.00	.00	.00	.00	.00
41-40-63	Corridor Preservation Land Pur	.00	.00	.00	.00	.00	.00	.00
41-40-64	Murdock Connector	4,663.33	396.91	415.22	1,374.59	.00	.00	.00
41-40-70	Capital Road Projects	.00	.00	28,531.70	.00	.00	514,000.00	514,000.00
41-40-71	Major Road Maintenance	48,228.12	426,834.76	411,291.10	451,443.52	550,000.00	.00	-550,000.00
41-40-72	Retainage on Prior Projects	.00	.00	.00	.00	.00	.00	.00
41-40-73	UDOT/4800 West	.00	.00	.00	.00	.00	.00	.00
41-40-74	Southwest Subdivision Improv	.00	.00	.00	.00	.00	.00	.00
41-40-75	SR74 Road Project	.00	.00	.00	.00	.00	.00	.00
41-40-76	4800 West Traffic Light	.00	.00	.00	.00	.00	.00	.00
41-40-77	10250 N Reconstruction	.00	.00	.00	.00	.00	.00	.00
41-40-78	Town Center Roads	.00	.00	.00	.00	.00	.00	.00
41-40-79	Centerline Survey	.00	.00	.00	.00	.00	.00	.00
41-40-80	5600 West Project	.00	.00	.00	.00	.00	.00	.00
41-40-81	Capital Outlay-Equipment	.00	.00	.00	.00	.00	.00	.00
41-40-82	Knight Avenue Rebuild	2,000.00	33,716.00	.00	.00	.00	.00	.00
Total EXPENDITURES-ROAD CAPITAL:		68,609.97	460,947.67	440,238.02	452,818.11	550,000.00	514,000.00	-36,000.00
CAP IMP FUND ROAD PROJECTS Revenue Total:		500,021.29	514,378.38	536,615.79	200,079.78	1,100,000.00	596,000.00	-504,000.00
CAP IMP FUND ROAD PROJECTS Expenditure Total:		68,609.97	460,947.67	440,238.02	452,818.11	550,000.00	514,000.00	-36,000.00
Net Total CAP IMP FUND ROAD PROJECTS:		431,411.32	53,430.71	96,377.77	-252,738.33	550,000.00	82,000.00	-468,000.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
CAP IMP FUND BUILDING								
REVENUE								
42-30-90	Transfer from General Fund	34,650.00	.00	.00	.00	.00	.00	.00
42-30-91	Transfer from Sewer Fund	.00	.00	.00	.00	.00	.00	.00
42-30-92	Transfer from PI Fund	.00	.00	.00	.00	.00	.00	.00
42-30-93	Transfer from Cap Proj Parkl	.00	.00	.00	.00	.00	.00	.00
Total REVENUE:		34,650.00	.00	.00	.00	.00	.00	.00
OTHER REVENUE								
42-36-10	Interest Income	-1,058.21	-1,027.05	-694.91	-225.53	.00	.00	.00
42-36-12	PSD Impact Fee	33,898.00	23,928.00	53,838.00	77,766.00	30,000.00	70,000.00	40,000.00
42-36-13	Towne Center Exaction	45,015.34	.00	.00	.00	.00	.00	.00
Total OTHER REVENUE:		77,855.13	22,900.95	53,143.09	77,540.47	30,000.00	70,000.00	40,000.00
REVENUE-OTHER								
42-39-30	Bond Proceeds	.00	.00	.00	.00	.00	.00	.00
42-39-40	Miscellaneous Income	111,563.00	30,000.00	.00	.00	.00	.00	.00
42-39-90	PY Carryover Budgeted	.00	.00	.00	.00	.00	.00	.00
Total REVENUE-OTHER:		111,563.00	30,000.00	.00	.00	.00	.00	.00
EXPENDITURES-BUILDING CAPITAL								
42-40-13	Employee Benefits	.00	.00	.00	.00	.00	.00	.00
42-40-68	New City Hall	.00	.00	.00	.00	.00	.00	.00
42-40-69	Old City Hall Remodel	67,831.94	.00	.00	.00	.00	.00	.00
42-40-70	Fire Station	7,815.60	.00	.00	.00	.00	.00	.00
42-40-71	Miscellaneous Costs	.00	.00	.00	.00	.00	.00	.00
42-40-72	Police & Court Building	.00	.00	.00	.00	.00	.00	.00
42-40-75	Interest Expense Bonds	92,784.61	.00	.00	.00	.00	.00	.00
Total EXPENDITURES-BUILDING CAPITAL:		168,432.15	.00	.00	.00	.00	.00	.00
Transfer To Debt Service								
42-90-00	Transfer To Debt Service	.00	.00	.00	.00	.00	60,000.00	60,000.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
	Total Transfer To Debt Service:	.00	.00	.00	.00	.00	60,000.00	60,000.00
	CAP IMP FUND BUILDING Revenue Total:	224,068.13	52,900.95	53,143.09	77,540.47	30,000.00	70,000.00	40,000.00
	CAP IMP FUND BUILDING Expenditure Total:	168,432.15	.00	.00	.00	.00	60,000.00	60,000.00
	Net Total CAP IMP FUND BUILDING:	55,635.98	52,900.95	53,143.09	77,540.47	30,000.00	10,000.00	-20,000.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
NW Annexation Cap Project								
REVENUE								
43-30-80	Transfer from Capital Project	.00	.00	.00	.00	.00	.00	.00
43-30-90	Transfer from General Fund	.00	.00	.00	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00	.00	.00	.00
OTHER REVENUE								
43-36-10	Interest Income	75.41	260.40	408.76	361.35	500.00	400.00	-100.00
Total OTHER REVENUE:		75.41	260.40	408.76	361.35	500.00	400.00	-100.00
REVENUE-OTHER								
43-39-10	NW Impact Fee Water	.00	2,416.00	.00	.00	2,000.00	.00	-2,000.00
43-39-20	NW Impact Fee-Press Irr	11,279.00	14,993.00	12,811.00	5,981.00	15,000.00	6,000.00	-9,000.00
43-39-30	NW Impact Fee- Sewer	3,350.00	12,292.00	7,200.00	3,846.00	12,500.00	4,000.00	-8,500.00
43-39-40	NW Impact Fees-Road	.00	3,590.00	.00	5,505.00	3,000.00	5,000.00	2,000.00
43-39-50	NW Storm Sewer	.00	832.00	.00	.00	.00	.00	.00
43-39-51	Well Water Surcharge	.00	.00	.00	.00	.00	.00	.00
43-39-90	PY Carryover Budgeted	.00	.00	.00	.00	79,413.00	92,000.00	12,587.00
43-39-91	NW PI Ivory	.00	.00	.00	.00	.00	.00	.00
43-39-92	NW Road	.00	.00	.00	.00	.00	.00	.00
43-39-93	NW Road Ivory	.00	.00	.00	.00	.00	.00	.00
Total REVENUE-OTHER:		14,629.00	34,123.00	20,011.00	15,332.00	111,913.00	107,000.00	-4,913.00
Expenditures-NW Capital								
43-40-70	Impact Fee Study	.00	.00	.00	.00	6,000.00	.00	-6,000.00
Total Expenditures-NW Capital:		.00	.00	.00	.00	6,000.00	.00	-6,000.00
TRANSFERS								
43-90-90	Transfer to Capital Imp Fund	.00	.00	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00	.00	.00	.00
NW Annexation Cap Project Revenue Total:		14,704.41	34,383.40	20,419.76	15,693.35	112,413.00	107,400.00	-5,013.00
NW Annexation Cap Project Expenditure Total:		.00	.00	.00	.00	6,000.00	.00	-6,000.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
	Net Total NW Annexation Cap Project:	14,704.41	34,383.40	20,419.76	15,693.35	106,413.00	107,400.00	987.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
Town Center Exaction fee Cap								
REVENUE								
44-30-80	Transfer from Capital Project	.00	.00	.00	.00	.00	.00	.00
44-30-90	Transfer from General Fund	.00	.00	.00	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00	.00	.00	.00
OTHER REVENUE								
44-36-10	Interest Income	.00	588.48	1,172.26	1,051.40	1,000.00	1,000.00	.00
44-36-13	Town Center Exaction	.00	212,954.86	77,754.60	.00	70,000.00	.00	-70,000.00
Total OTHER REVENUE:		.00	213,543.34	78,926.86	1,051.40	71,000.00	1,000.00	-70,000.00
REVENUE-OTHER								
44-39-90	PY Carryover Budgeted	.00	.00	.00	.00	170,332.00	253,000.00	82,668.00
Total REVENUE-OTHER:		.00	.00	.00	.00	170,332.00	253,000.00	82,668.00
Expenditures-Town Center Exact								
44-40-70	Exaction Fee Reimbursed to Dev	.00	39,542.50	.00	.00	241,332.00	241,332.00	.00
Total Expenditures-Town Center Exact:		.00	39,542.50	.00	.00	241,332.00	241,332.00	.00
TRANSFERS								
44-90-90	Transfer to Capital Imp Fund	.00	.00	.00	.00	.00	.00	.00
Total TRANSFERS:		.00	.00	.00	.00	.00	.00	.00
Town Center Exaction fee Cap Revenue Total:		.00	213,543.34	78,926.86	1,051.40	241,332.00	254,000.00	12,668.00
Town Center Exaction fee Cap Expenditure Total:		.00	39,542.50	.00	.00	241,332.00	241,332.00	.00
Net Total Town Center Exaction fee Cap:		.00	174,000.84	78,926.86	1,051.40	.00	12,668.00	12,668.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
SEWER FUND								
REVENUE								
52-30-90	Transfer from General Fund	.00	.00	.00	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00	.00	.00	.00
LICENSES AND PERMITS								
52-32-10	Self Service Garbage Permits	.00	.00	.00	.00	.00	.00	.00
Total LICENSES AND PERMITS:		.00	.00	.00	.00	.00	.00	.00
REVENUE								
52-37-10	Sewer Services	1,414,600.38	1,459,569.04	1,507,018.81	1,435,353.37	1,505,000.00	1,565,721.00	60,721.00
52-37-20	Impact Fees	182,413.08	212,442.00	259,448.00	290,568.92	220,000.00	275,500.00	55,500.00
52-37-30	Penalties	.00	.00	.00	.00	.00	.00	.00
52-37-40	Garbage Collection Fees	.00	.00	.00	.00	.00	.00	.00
52-37-50	Sewer Finance	3,992.50	2,983.37	4,692.39	3,370.99	2,300.00	2,300.00	.00
Total REVENUE:		1,601,005.96	1,674,994.41	1,771,159.20	1,729,293.28	1,727,300.00	1,843,521.00	116,221.00
MISCELLANEOUS REVENUE								
52-38-10	Interest Earnings	4,360.69	8,117.75	7,845.45	7,387.06	6,000.00	6,000.00	.00
52-38-80	Miscellaneous	.00	.00	.00	.00	.00	.00	.00
52-38-90	Miscellaneous	.00	.00	.00	.00	.00	.00	.00
52-38-95	PY Carryover	.00	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		4,360.69	8,117.75	7,845.45	7,387.06	6,000.00	6,000.00	.00
Contributions								
52-39-50	Developer Contributions	.00	.00	.00	.00	.00	.00	.00
Total Contributions:		.00	.00	.00	.00	.00	.00	.00
EXPENDITURES-SEWER FUND								
52-40-11	Salaries/Wages	156,248.70	122,907.48	123,088.61	115,487.36	126,115.00	150,074.00	23,959.00
52-40-12	Overtime	4,071.22	3,153.07	2,549.21	2,852.04	3,633.00	3,800.00	167.00
52-40-13	Employee Benefits	93,193.94	50,571.96	58,453.79	52,027.44	60,071.00	73,800.00	13,729.00
52-40-17	Radio Maintenance & Tower Rent	.00	456.00	729.12	137.00	965.00	.00	-965.00

Account Number	Account Title	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15	2014-2015 Budg.
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current year Actual	Current year Budget	Future year Budget	minus 2013-2014 Budg.
52-40-18	Mobile Telephones	.00	1,197.63	984.35	1,066.77	1,200.00	1,000.00	-200.00
52-40-19	PW Building Utilities	.00	1,344.99	1,759.51	1,578.26	2,000.00	2,500.00	500.00
52-40-20	Insurance Exp. Liability	32,145.71	29,975.27	25,000.00	25,000.00	25,000.00	22,791.00	-2,209.00
52-40-21	Professional Org. Memberships	.00	.00	.00	.00	250.00	.00	-250.00
52-40-22	Public Notices	.00	.00	.00	.00	.00	.00	.00
52-40-23	Continuing Education	500.00	624.00	322.13	949.28	1,000.00	1,000.00	.00
52-40-24	Office Supplies & Postage	19,618.07	.00	.00	.00	.00	.00	.00
52-40-25	Equip-Repair & Maintenance	13,767.86	.00	.00	.00	.00	.00	.00
52-40-26	Depreciation Expense	323,879.64	323,770.00	318,703.64	292,144.93	323,770.00	323,770.00	.00
52-40-27	Power for Lift Stations	14,985.57	12,659.16	13,483.02	13,038.72	14,500.00	16,000.00	1,500.00
52-40-28	Fuel and Oil	1,637.49	3,612.87	3,929.89	2,669.37	4,320.00	4,500.00	180.00
52-40-29	Uniforms & Safety Wear	935.47	2,782.31	2,195.41	1,500.00	1,500.00	2,000.00	500.00
52-40-30	Equipment Supplies	1,576.41	2,511.02	1,479.81	1,786.91	2,000.00	2,000.00	.00
52-40-31	Dump Passes	.00	.00	.00	.00	.00	.00	.00
52-40-32	Engineering/Prof Services	12,169.50	1,807.09	2,629.10	2,228.50	10,000.00	7,500.00	-2,500.00
52-40-33	Lift Stations Maint. & Repairs	.00	6,151.19	8,581.21	4,670.96	10,000.00	10,000.00	.00
52-40-34	PW Shop Tools & Supplies	.00	2,687.59	2,487.23	1,027.38	2,500.00	2,000.00	-500.00
52-40-35	Blue Stakes Expense	.00	.00	.00	.00	.00	.00	.00
52-40-36	Utility Billing	546.00	6,123.01	6,501.09	8,566.86	6,000.00	6,000.00	.00
52-40-37	Credit card fees	3,172.46	4,942.77	5,720.73	5,304.78	3,500.00	3,500.00	.00
52-40-40	Inspections	.00	.00	.00	.00	.00	.00	.00
52-40-41	System Repairs	8,976.45	3,306.46	13,817.81	9,993.88	15,000.00	10,000.00	-5,000.00
52-40-42	TSSD Collection & Disposal Fee	910,266.33	816,622.80	914,676.32	704,596.82	820,000.00	820,000.00	.00
52-40-43	American Fork Sewer Fees	.00	.00	29,142.00	24,285.00	32,500.00	32,500.00	.00
52-40-50	Scada Upgrade	3,920.00	1,845.60	.00	.00	1,000.00	500.00	-500.00
52-40-59	Capital Equipment Purchases	3,027.17	.00	.00	.00	.00	.00	.00
52-40-70	Capitay Outlay-Lift Station Ph	.00	.00	.00	.00	.00	.00	.00
52-40-72	Dry Creek Sewer Line/Lift St	.00	.00	.00	.00	.00	.00	.00
52-40-73	Capital Outlay-Improvements	.00	.00	.00	.00	.00	.00	.00
52-40-74	Capital Outlay-Equipment	.00	.00	.00	.00	.00	.00	.00
52-40-75	Interest Expense	.00	.00	.00	.00	.00	.00	.00
52-40-76	Bad Debt Expense	.00	91.81	9.46	486.13	350.00	350.00	.00
52-40-77	Reserve Fund SID	.00	.00	.00	.00	.00	.00	.00
52-40-78	Murdock Canal Piping Utilities	.00	27,090.00	13,545.00	.00	.00	.00	.00
52-40-80	Indirect Overhead	80,000.04	105,707.00	104,938.04	87,594.87	95,558.00	34,084.00	-61,474.00
52-40-90	Transfer to Capital Imp Fund	.00	.00	.00	.00	.00	.00	.00
52-40-91	Transfer to Storm Water Fund	.00	.00	.00	.00	.00	.00	.00
52-40-92	Transfer to Pressurized Irr	.00	275,000.00	125,000.00	.00	.00	.00	.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
	Total EXPENDITURES-SEWER FUND:	1,684,638.03	1,806,941.08	1,779,726.48	1,358,993.26	1,562,732.00	1,529,669.00	-33,063.00
	SEWER FUND Revenue Total:	1,605,366.65	1,683,112.16	1,779,004.65	1,736,680.34	1,733,300.00	1,849,521.00	116,221.00
	SEWER FUND Expenditure Total:	1,684,638.03	1,806,941.08	1,779,726.48	1,358,993.26	1,562,732.00	1,529,669.00	-33,063.00
	Net Total SEWER FUND:	-79,271.38	-123,828.92	-721.83	377,687.08	170,568.00	319,852.00	149,284.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
PRESSURIZED IRRIGATION FUND								
REVENUE								
53-30-90	Transfer from General Fund	.00	.00	.00	.00	.00	.00	.00
53-30-91	Transfer From NW Capital	.00	.00	.00	.00	.00	.00	.00
53-30-92	Transfer from Sewer Fund	.00	275,000.00	125,000.00	.00	.00	.00	.00
Total REVENUE:		.00	275,000.00	125,000.00	.00	.00	.00	.00
REVENUE								
53-37-05	Transfer from Other Funds	.00	.00	.00	.00	.00	.00	.00
53-37-10	Service Charges	759,674.17	1,204,540.16	1,237,756.90	1,129,159.84	1,240,000.00	1,231,800.00	-8,200.00
53-37-15	PI Bond Tax Levy	.00	.00	.00	.00	.00	.00	.00
53-37-20	Impact Fees	19,950.66	29,908.00	51,776.32	92,117.72	35,000.00	60,000.00	25,000.00
53-37-30	Penalties	.00	.00	.00	.00	.00	.00	.00
Total REVENUE:		779,624.83	1,234,448.16	1,289,533.22	1,221,277.56	1,275,000.00	1,291,800.00	16,800.00
MISCELLANEOUS REVENUE								
53-38-10	Interest Earnings	1,535.11	1,581.24	1,370.62	179.47	1,000.00	100.00	-900.00
53-38-90	Water Share-Grant Revenue	.00	.00	.00	.00	.00	.00	.00
53-38-95	PY Carryover	.00	.00	.00	.00	170,000.00	.00	-170,000.00
Total MISCELLANEOUS REVENUE:		1,535.11	1,581.24	1,370.62	179.47	171,000.00	100.00	-170,900.00
REVENUE-OTHER								
53-39-50	Developer Contributions	3,196.44	.00	.00	.00	.00	.00	.00
53-39-90	Gravel Contract Revenue	137,908.00	133,312.00	.00	.00	.00	.00	.00
53-39-95	Other Non-Operating Revenue	.00	.00	148,426.00	.00	.00	.00	.00
Total REVENUE-OTHER:		141,104.44	133,312.00	148,426.00	.00	.00	.00	.00
EXPENDITURES-PI FUND								
53-40-11	Salaries/Wages	43,789.62	71,872.67	65,643.83	67,028.09	69,591.00	96,491.00	26,900.00
53-40-12	Overtime	1,960.70	2,945.77	2,141.28	2,683.28	1,970.00	2,000.00	30.00
53-40-13	Employee Benefits	36,264.46	42,293.93	39,387.98	38,321.99	39,862.00	54,682.00	14,820.00
53-40-15	Technical Manuals & Code Books	.00	.00	.00	.00	.00	.00	.00
53-40-16	Security System Maintenance	.00	2,117.50	1,750.00	874.98	2,500.00	2,500.00	.00
53-40-17	Radio Maintenance & Tower Rent	.00	456.00	728.62	137.00	965.00	.00	-965.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
	Total EXPENDITURES-PI FUND:	1,229,088.08	1,429,268.72	1,448,440.41	1,370,292.16	1,445,885.00	1,745,690.00	299,805.00
	PRESSURIZED IRRIGATION FUND Revenue Total:	922,264.38	1,644,341.40	1,564,329.84	1,221,457.03	1,446,000.00	1,291,900.00	-154,100.00
	PRESSURIZED IRRIGATION FUND Expenditure Total:	1,229,088.08	1,429,268.72	1,448,440.41	1,370,292.16	1,445,885.00	1,745,690.00	299,805.00
	Net Total PRESSURIZED IRRIGATION FUND:	-306,823.70	215,072.68	115,889.43	-148,835.13	115.00	-453,790.00	-453,905.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
STORM SEWER FUND								
REVENUE								
54-30-90	Transfer from General Fund	.00	.00	.00	.00	.00	.00	.00
54-30-91	Transfer From Sewer Fund	.00	.00	.00	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00	.00	.00	.00
LICENSES AND PERMITS								
54-32-10	Permits	.00	.00	.00	.00	.00	.00	.00
Total LICENSES AND PERMITS:		.00	.00	.00	.00	.00	.00	.00
REVENUE								
54-37-40	Storm Sewer Collection Fees	251,328.27	314,057.36	324,967.89	308,317.48	330,000.00	337,655.00	7,655.00
54-37-60	Storm Sewer NW Impact Fees	.00	.00	.00	.00	.00	.00	.00
54-37-70	Permit Fee New Construction	.00	64,036.00	84,750.00	93,247.00	70,000.00	90,000.00	20,000.00
Total REVENUE:		251,328.27	378,093.36	409,717.89	401,564.48	400,000.00	427,655.00	27,655.00
MISCELLANEOUS REVENUE								
54-38-10	Interest Earnings	287.12	1,331.33	1,543.41	816.29	1,000.00	800.00	-200.00
54-38-90	Miscellaneous	.00	10,000.00	5,000.00	.00	.00	.00	.00
54-38-95	PY Carryover Budgeted	.00	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		287.12	11,331.33	6,543.41	816.29	1,000.00	800.00	-200.00
REVENUE-OTHER								
54-39-50	Developer Contributions	.00	.00	.00	.00	.00	.00	.00
Total REVENUE-OTHER:		.00	.00	.00	.00	.00	.00	.00
EXPENDITURES-STORM SEWER								
54-40-11	Salaries/Wages	85,581.70	110,047.48	110,365.48	81,245.74	101,072.00	107,304.00	6,232.00
54-40-12	Overtime	40.59	2,211.89	758.86	654.09	2,896.00	1,000.00	-1,896.00
54-40-13	Employee Benefits	47,207.63	44,247.91	52,583.00	43,468.53	45,855.00	63,127.00	17,272.00
54-40-15	Seasonal Employees	.00	.00	11,532.55	4,380.00	10,500.00	12,500.00	2,000.00
54-40-16	Technical Manuals & Code Books	.00	100.00	.00	.00	.00	.00	.00
54-40-17	Radio Maintenance & Tower Rent	.00	456.00	1,268.44	137.00	965.00	.00	-965.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
	Total EXPENDITURES-STORM SEWER:	367,342.86	337,936.31	400,046.80	310,693.76	393,512.00	409,249.00	15,737.00
Transfers								
54-90-92	Transfer to Capital Proj Road	.00	.00	.00	.00	.00	.00	.00
	Total Transfers:	.00	.00	.00	.00	.00	.00	.00
	STORM SEWER FUND Revenue Total:	251,615.39	389,424.69	416,261.30	402,380.77	401,000.00	428,455.00	27,455.00
	STORM SEWER FUND Expenditure Total:	367,342.86	337,936.31	400,046.80	310,693.76	393,512.00	409,249.00	15,737.00
	Net Total STORM SEWER FUND:	-115,727.47	51,488.38	16,214.50	91,687.01	7,488.00	19,206.00	11,718.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
CULINARY WATER FUND								
REVENUE								
55-30-90	Transfer from General Fund	.00	.00	.00	.00	.00	.00	.00
55-30-91	Transfer from NW Capital Fund	.00	.00	.00	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00	.00	.00	.00
REVENUE								
55-37-10	Service Charges	687,960.66	723,931.40	723,642.27	638,897.57	720,000.00	735,391.00	15,391.00
55-37-15	PI Bond Tax Levy	.00	.00	.00	.00	.00	.00	.00
55-37-20	Connection Fees	71,025.00	67,295.00	114,740.45	152,670.00	70,000.00	130,000.00	60,000.00
55-37-30	Penalties	.00	.00	.00	.00	.00	.00	.00
55-37-31	Meter Fees	28,131.39	26,420.00	32,505.00	37,669.00	30,000.00	36,000.00	6,000.00
55-37-32	Acct Set-up/Close	6,950.00	5,275.00	5,550.00	4,800.00	7,500.00	5,000.00	-2,500.00
Total REVENUE:		794,067.05	822,921.40	876,437.72	834,036.57	827,500.00	906,391.00	78,891.00
MISCELLANEOUS REVENUE								
55-38-10	Interest Earnings	1,173.21	3,412.03	5,003.58	4,759.59	4,000.00	3,500.00	-500.00
55-38-51	Contribution Highland Water Co	.00	.00	.00	.00	.00	.00	.00
55-38-90	Water Share-Grant revenue	.00	.00	.00	.00	.00	.00	.00
55-38-95	PY Carryover	.00	.00	.00	.00	36,000.00	.00	-36,000.00
Total MISCELLANEOUS REVENUE:		1,173.21	3,412.03	5,003.58	4,759.59	40,000.00	3,500.00	-36,500.00
REVENUE-OTHER								
55-39-05	Tranfer from Other funds	.00	.00	.00	.00	.00	.00	.00
55-39-50	Municipal Contributions	.00	.00	.00	.00	.00	.00	.00
55-39-90	Sundry Revenues	.00	.00	.00	.00	.00	.00	.00
Total REVENUE-OTHER:		.00	.00	.00	.00	.00	.00	.00
EXPENDITURES-CULINARY WATER								
55-40-11	Salaries/Wages	83,980.21	87,233.31	87,751.16	87,565.75	86,970.00	125,007.00	38,037.00
55-40-12	Overtime	1,806.71	2,213.91	3,476.51	2,651.65	2,494.00	3,000.00	506.00
55-40-13	Employee Benefits	35,606.34	55,418.81	39,339.89	39,939.51	42,979.00	62,541.00	19,562.00
55-40-15	Technical Manuals & Code Books	.00	.00	.00	.00	.00	.00	.00
55-40-17	Radio Maint. & Tower Rental	.00	696.00	788.52	138.00	965.00	.00	-965.00

Account Number	Account Title	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15	2014-2015 Budg.
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current year Actual	Current year Budget	Future year Budget	minus 2013-2014 Budg.
55-40-18	Mobile Telephones	.00	-503.98	.00	.00	.00	.00	.00
55-40-19	PW Building Utilities	.00	1,491.43	1,692.28	1,757.10	2,500.00	2,500.00	.00
55-40-20	Security System Maintenance	.00	2,122.50	1,750.00	1,749.96	2,500.00	2,500.00	.00
55-40-21	Professional Org. & Training	1,251.00	450.00	150.00	1,010.00	675.00	675.00	.00
55-40-22	Uniforms & Safety Wear	.00	1,499.91	587.24	839.00	1,000.00	1,000.00	.00
55-40-23	Continuing Education	2,230.00	1,571.00	1,905.90	1,670.92	2,500.00	2,500.00	.00
55-40-24	Office Supplies & Postage	5,935.74	.00	.00	874.98	.00	.00	.00
55-40-25	Equip.-Repairs & Maintenance	16,301.37	10,270.67	.00	.00	.00	.00	.00
55-40-26	Depreciation Expense	307,189.08	312,049.56	303,764.08	278,450.37	312,050.00	312,050.00	.00
55-40-27	Power For Wells & Lift Station	109,793.59	139,288.15	151,740.16	108,121.30	122,500.00	150,000.00	27,500.00
55-40-28	Fuel Expense Vehicles	4,861.55	5,715.11	7,489.89	4,408.13	6,750.00	7,000.00	250.00
55-40-29	Mobile Phones	1,754.22	2,514.79	2,345.97	1,969.79	2,760.00	2,700.00	-60.00
55-40-30	Water Testing & Notification	8,922.48	5,985.00	9,410.99	9,095.46	18,000.00	14,000.00	-4,000.00
55-40-31	Engineering & Professional Ser	15,332.20	15,798.03	15,885.32	10,065.05	10,000.00	10,000.00	.00
55-40-32	Credit Card Fees	1,911.58	5,930.22	.00	.00	.00	.00	.00
55-40-33	Insurance Exp. Liability	.00	4,431.49	11,291.89	20,446.09	16,000.00	12,653.00	-3,347.00
55-40-34	Equipment Supplies	7,143.44	2,664.30	4,785.06	1,172.75	3,500.00	3,500.00	.00
55-40-35	Blue Stakes Expenses	1,364.66	2,008.41	612.09	542.60	2,000.00	2,000.00	.00
55-40-36	Utility Billing	352.88	9,052.52	15,241.38	13,449.80	7,500.00	7,500.00	.00
55-40-37	PW Shop Tools & Supplies	287.24	2,474.67	2,470.24	2,461.09	2,500.00	2,000.00	-500.00
55-40-38	Pump Station & Booster Repairs	.00	20,837.39	77,272.53	13,422.16	20,000.00	20,000.00	.00
55-40-39	SCADA Maintenance	.00	1,459.00	1,200.00	85.00	1,500.00	1,000.00	-500.00
55-40-41	System Repairs	259.65	17,286.70	28,564.28	41,363.18	15,500.00	15,500.00	.00
55-40-50	Capital Outlay	.00	.00	.00	.00	.00	.00	.00
55-40-51	Capital Outlay Equipment	.00	.00	.00	.00	.00	.00	.00
55-40-52	SCADA Upgrade	.00	.00	.00	.00	.00	.00	.00
55-40-55	Water Meter Purchases	.00	.00	49,619.35	39,030.49	40,000.00	50,000.00	10,000.00
55-40-72	Bond Election Costs	.00	.00	.00	.00	.00	.00	.00
55-40-73	Water Share Purchases	-48	.00	.00	.00	.00	.00	.00
55-40-74	Water Share Assessments	24,189.00	936.00	50.00	2,086.00	.00	.00	.00
55-40-75	Interest Expense	.00	.00	.00	.00	.00	.00	.00
55-40-76	Bad Debt Expense	.00	86.00	-38.26	330.85	350.00	350.00	.00
55-40-77	Pressure Reducing Valves	.00	.00	.00	.00	.00	.00	.00
55-40-78	Capital Outlay	-12	.00	.00	.00	.00	.00	.00
55-40-79	Cross Conn. Control Upgrades	1,568.40	4,938.75	.00	1,932.29	2,500.00	10,000.00	7,500.00
55-40-80	Indirect Overhead	91,115.63	49,782.00	49,983.00	43,296.00	47,232.00	18,923.00	-28,309.00
55-40-81	Well Rebuilds	.00	.00	.00	.00	70,000.00	70,000.00	.00
55-40-82	Water Tank Demolition	.00	.00	.00	.00	.00	.00	.00
55-40-83	Water Line 4800 West	.25	.00	3,999.56	.00	.00	.00	.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
55-40-84	Murdock Canal Piping Utilities	.00	67,298.00	32,510.00	.00	.00	.00	.00
55-40-85	Equipment Rental & Maintenance	.00	.00	.00	3,250.00	4,500.00	4,500.00	.00
55-40-90	Transfer to Capital Projects	.00	.00	.00	.00	.00	.00	.00
Total EXPENDITURES-CULINARY WATER:		723,156.62	832,999.65	905,639.03	733,175.27	847,725.00	913,399.00	65,674.00
CONSTRUCTION								
55-44-13	Employee Benefits	.00	.00	.00	.00	.00	.00	.00
55-44-24	Office Supplies & Postage	.00	.00	.00	.00	.00	.00	.00
55-44-28	Fuel Expense Vehicles	.00	.00	.00	.00	.00	.00	.00
55-44-29	Mobile Phones	.00	.00	.00	.00	.00	.00	.00
55-44-31	Engineering & Professional Ser	.00	.00	.00	.00	.00	.00	.00
55-44-32	Engineering Expense	.00	.00	.00	.00	.00	.00	.00
55-44-40	Inspections	.00	.00	.00	.00	.00	.00	.00
55-44-41	Repairs	.00	.00	.00	.00	.00	.00	.00
55-44-43	New Service Installation	.00	.00	.00	.00	.00	.00	.00
55-44-44	New Meter Installation	.00	.00	.00	.00	.00	.00	.00
55-44-45	Well House Preliminary Assessm	.00	.00	.00	.00	.00	.00	.00
55-44-78	Capital Outlay	.00	.00	.00	.00	.00	.00	.00
55-44-79	Loss On Disposition of Assets	.00	.00	.00	.00	.00	.00	.00
55-44-90	Transfer to Capital Imp Fund	.00	.00	.00	.00	.00	.00	.00
Total CONSTRUCTION:		.00	.00	.00	.00	.00	.00	.00
CULINARY WATER FUND Revenue Total:		795,240.26	826,333.43	881,441.30	838,796.16	867,500.00	909,891.00	42,391.00
CULINARY WATER FUND Expenditure Total:		723,156.62	832,999.65	905,639.03	733,175.27	847,725.00	913,399.00	65,674.00
Net Total CULINARY WATER FUND:		72,083.64	-6,666.22	-24,197.73	105,620.89	19,775.00	-3,508.00	-23,283.00
Net Grand Totals:		477,673.01	1,039,776.39	10,053.64	459,979.06	1,021,482.00	206,931.00	-814,551.00

Account Number	Account Title	2010-11 Prior year 3 Actual	2011-12 Prior year 2 Actual	2012-13 Prior year Actual	2013-14 Current year Actual	2013-14 Current year Budget	2014-15 Future year Budget	2014-2015 Budg. minus 2013-2014 Budg.
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Report Criteria:

- Print Fund Titles
 - Page and Total by Fund
 - Print Source Titles
 - Total by Source
 - Print Department Titles
 - Total by Department
 - All Segments Tested for Total Breaks
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CITY COUNCIL AGENDA REPORT

Item # 5

DATE: Tuesday, June 17, 2014

TO: Honorable Mayor and Members of the City Council

FROM: Kasey Wright & Tim Merrill
City Attorney

SUBJECT: ELIMINATING THE DEDICATED LIBRARY TAX LEVY

BACKGROUND:

In 2007, Highland City Council established a special tax rate pursuant to UCA §59-2-911 in which a dedicated library fund was created and a library tax was assessed as a certified tax rate separate from the certified tax rate relating to the General Operating Fund.

Highland City Council desires to now eliminate the separate certified tax rate for the Library Fund and combine the Library Fund certified tax rate with the General Operating Fund certified tax rate into a single General Operating Fund at the current aggregate certified tax rate, thereby eliminating the special Library Fund assessment. This action will not increase the combined aggregate certified tax rate of the two current separate certified tax rates.

Highland City will continue to fund the library services from the General Fund rather than from the dedicated library tax levy.

Highland City Council intends to conduct Truth in Taxation notice and hearings relating to the intended increase in the General Operating Fund certified tax rate.

FISCAL IMPACT:

Possible loss of approximately \$200,000. a year and funding for the Library.

ATTACHMENTS:

- Proposed Resolution

RESOLUTION NO. 2014.**

A RESOLUTION OF HIGHLAND CITY, UTAH ELIMINATING THE DEDICATED LIBRARY TAX LEVY CONTINGENT UPON THE GENERAL FUND TAX LEVY BEING INCREASED BY AN EQUAL AMOUNT.

WHEREAS, in tax year 2007, Highland City established a special tax rate pursuant to UCA §59-2-911 in which a dedicated Library Fund was created and a library tax was assessed as a certified tax rate separate from the certified tax rate relating to the General Operating Fund for the City of Highland, Utah;

WHEREAS, the current General Operating Fund certified tax rate is .001460 for fiscal year July 1, 2014 through June 30, 2015 and the Library certified tax rate is .000221 for the same fiscal year and the aggregate certified tax rate for the combined General Operating Fund and the Library Fund is .001681;

WHEREAS, Highland City desires to now eliminate the separate dedicated tax for the Library Fund, thereby eliminating the special Library Fund assessment under UCA §59-2-911;

WHEREAS, Highland desires to increase the General Operating fund tax by the amount of the dedicated Library Tax that it is eliminating;

WHEREAS, eliminating the dedicated Library Fund tax levy and correspondingly increasing the General Operating Fund tax levy, as described above, will not increase the combined aggregate levy and certified tax rate of the two current separate certified tax rates. In other words, the impact of eliminating the dedicated library tax and correspondingly increasing the general tax is a net zero on the tax burden to Highland City residents;

WHEREAS, Highland City desires to fund the library services from the General Operating Fund for the City of Highland, Utah rather than from the dedicated library tax levy;

WHEREAS, Highland City intends to conduct Truth in Taxation notice and hearings relating to the intended increase in the General Operating Fund tax levy;

WHEREAS, because the increase in the General Operating Fund tax levy is subject to vote which may or may not result in the presently proposed increase in the General Operating Fund tax levy following the Truth in Taxation process, Highland City desires to make the elimination of the dedicated Library Fund tax levy contingent upon the future approval of the increase in the General Operating Fund tax levy and corresponding certified tax rate in order to preserve funding for the library; and

NOW, THEREFORE, BE IT HEREBY RESOLVED by the City Council of Highland City:

1. That the Highland City Library Fund dedicated tax levy be eliminated, contingent upon the further resolution and approval, following notice and hearing required by Truth in Taxation legislation, of an increase in the General Operating Fund tax

levy such that the new General Operating Fund levy and certified tax rate is equal to the current combined aggregate levy and certified tax rate;

- 2. That in the event the General Operating Fund tax levy is not increased to an amount equal to the current aggregate levy and certified tax rate of the combined General Operating Fund tax levy and certified tax rate and the Library Fund levy and certified tax rate, that the action taken by this resolution shall be null and void and the Library Fund levy and certified tax rate shall remain at the current certified tax rate, as may be adjusted for the new fiscal year by Utah County under Utah State law.
- 3. That the City Recorder is hereby directed to send a copy of this resolution to the County Auditor of Utah County.

PASSED by the City Council this 17th day of June, 2014.

Mark S. Thompson, Mayor

ATTEST:

JoD'Ann Bates, City Recorder

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



CITY COUNCIL AGENDA REPORT

Item # 6

DATE: Tuesday, June 17, 2014

TO: Honorable Mayor and Members of the City Council

FROM: Aaron Palmer
City Administrator

SUBJECT:

- RESOLUTION ADOPTING THE CERTIFIED TAX RATE FOR FISCAL YEAR 2014-2015
- RESOLUTION ADOPTING THE CERTIFIED TAX RATE FOR FISCAL YEAR 2014-2015 SUBJECT TO TRUTH IN TAXATION HEARING

STAFF RECOMMENDATION:

City Council adopt Resolution No. 2014- ** Adopting the FY 2014-2015 Certified Tax Rate for Highland City as 0.001681.

City Council adopt Resolution No. 2014-** Adopting the FY 2015-2015 Certified Tax Rate for Highland City

BACKGROUND:

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

The certified tax rate for Highland City has been set at 0.001681 of the assessed value of property. The rate is assigned as follows:

- 0.001460 for Highland City General operations with anticipated collections of \$1,416,775.
- 0.000221 for the Highland City Library with anticipated collections of \$214,457.
- 0.001681 is the total certified tax rate with anticipated collections of \$1,631,232.

By way of reference the rate adopted last year was as follows:
0.001886 (0.001638 general operating, collecting \$1,369,519. and 0.000248 Library, collecting \$207,351. Making the total 0.001886, collecting \$1,576,870.).

The assessed valuation of homes increased over the last year forcing the tax rate to be reduced. The increase in funds over last year is due to an increase in the number of homes in Highland.

FISCAL IMPACT:

- Advertising costs for Truth in Taxation Hearing

ATTACHMENTS:

- Proposed Resolution to adopt the Certified Tax Rate as presented by Utah County
- Proposed Resolution to adopt the Certified Tax Rate Eliminating the Dedicated Library Tax Levy and setting a Truth and Taxation Hearing.
- Certified Tax Rate from Utah County

RESOLUTION NO. 2014.**

**A RESOLUTION OF HIGHLAND CITY, UTAH
ADOPTING THE FY 2013-2014 CERTIFIED TAX RATE**

BE IT HEREBY RESOLVED by the City Council of Highland:

That a tax rate of .001681 (.001460 general operating; .000221 Library) is hereby levied on all taxable property lying within the corporate limits of the City of Highland for the fiscal year July 1, 2014 through June 30, 2015 for the purpose of providing for a General Fund for the City of Highland, Utah, a municipal corporation, in the State of Utah.

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

PASSED by the City Council this 17th day of June, 2014.

Mark S. Thompson, Mayor

ATTEST:

JoD'Ann Bates, City Recorder

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

RESOLUTION NO. 2014-**

**A RESOLUTION OF HIGHLAND CITY, UTAH
ADOPTING THE FY 2014-2015 CERTIFIED TAX RATE SUBJECT TO
RATIFICATION AT A TRUTH IN TAXATION HEARING AND SETTING A
PUBLIC HEARING ON AUGUST 5, 2014 TO HOLD A
TRUTH IN TAXATION HEARING**

WHEREAS, by Resolution 2014-**, the City Council of Highland City eliminated the dedicated Library Fund tax levy contingent upon the corresponding increase in the General Operating Fund tax levy such that the new General Operating Fund tax levy is equal to the current aggregate tax levy and certified tax rate;

WHEREAS, by the same Resolution the City Council of Highland City resolved that if, following Truth in Taxation hearings, the General Operating Fund tax levy is not increased, upon resolution and approval of the City Council, to the current aggregate tax levy and certified tax rate of the combined General Operating fund tax levy and the Library Fund tax levy, then the action to eliminate the dedicated Library Fund levy would be null and void and the certified tax rate of the Library Fund, the General Operating Fund and the aggregate certified tax rate would each remain at the rate set by Utah County; and

NOW THEREFORE, BE IT HEREBY RESOLVED by the City Council of Highland:

That a tax rate of .001681 is hereby levied on all taxable property lying within the corporate limits of the City of Highland for the fiscal year July 1, 2014 through June 30, 2015 for the purpose of providing for a General Operating Fund for the City of Highland, Utah, a municipal corporation, in the State of Utah, subject to ratification at a Truth in Taxation hearing.

The City Council hereby sets a Public Hearing on August 5, 2014 to hold a Truth in Taxation Hearing for the Purpose of Adopting a Property Tax Rate in Excess of the Certified Tax Rate for the General Operating Fund, which rate when combined with the elimination of the Dedicated Library Fund will not increase the aggregate Certified Tax Rate for the previously separated Library Tax and the General Operating Tax.

In the event that the above stated tax rate is not approved and ratified by the City Council after the Truth in Taxation Hearing, then the City Council resolves that an aggregate tax rate of .001681 (.00146 General Operating Fund, and .000221 dedicated Library Fund) is hereby levied on all taxable property lying within the corporate limits of the City of Highland for the fiscal year July 1, 2014, through June 30, 2015 for the purpose of providing for a General Operating Fund for the City of Highland, Utah, a municipal corporation, in the State of Utah.

The City Recorder is hereby directed to send a copy of this resolution to the County Auditor of Utah County.

PASSED by the City Council on this 17th day of June, 2014.

Mark S. Thompson, Mayor

ATTEST:

JoD' Ann Bates, City Recorder

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

View Data Entry Reports Forms Administration

Tax Year 2014

Entity 3080 HIGHLAND CITY

County 25_UTAH

Tax Rate Summary (993) CITY Preliminary Data

	Current	Prior Year End	CY - PYE	% Change	Certified Tax Rate	Value Adjustments	Value Adj
Real	1,028,775,596	896,346,518	132,429,078	14.77%		4,372,296	94,974,823
Personal*	9,292,552	8,844,757	447,795	5.06%	CY Value Adj by BOE	1,056,268,191	0
Central	22,572,339	23,293,955	-721,616	-3.10%	5 Year Avg Coll Rate CY/PYE	91.87 / 90.88	0
Total Value	1,060,640,487	928,485,230	132,155,257	14.23%		970,393,587	94,974,823
CDRA R/CA	0	0	0	0.00%			Annex Adj
CDRA Personal*	0	0	0	0.00%	New Growth: Calculated	37,180,434	0
Total CDRA	0	0	0	0.00%	5 Year Avg Coll Rate CY	91.87	0
Semiconductor*	0	0	0	0.00%	New Growth: CTR Calculation	34,157,665	0
Total Value-CDRA-SCIME	1,060,640,487	928,485,230	132,155,257	14.23%	Certified Tax Rate Value	936,235,922	
* "Personal" and "CDRA Pers" show Year-End values only and are one year earlier than Real and Centrally Assessed values.							

NOTES

Budget Code	Budget Name	Date of Election	Rate Limit	Code from Utah Annotated	Maximum By Law	Calculated Certified Tax Rate	Auditor's Certified Tax Rate	Proposed Tax Rate	Auditor's Certified Rate Revenue	Requested Revenue
10	General Operations			\$11-6-133	.007	0.001460	0.001460		1,416,775	
30	Library			\$9-7-501	0.001	0.000221	0.000221		214,457	
Total Tax Rate C						0.001681	0.001681		1,631,232	



CITY COUNCIL AGENDA REPORT

Item # 7

DATE: June 17, 2014

TO: Honorable Mayor and Members of the City Council

FROM: Nathan Crane, AICP
Community Development Director

SUBJECT: BOUNDARY ADJUSTMENT WITH AMERICAN FORK

STAFF RECOMMENDATION:

The City Council review a request by Stephanie Anderson to adjust the city limit boundary between American Fork and Highland to accommodate a two lot subdivision for property located at 5901 West 9600 North.

BACKGROUND:

In 1992 the Council approved a boundary agreement with American Fork City outlining the boundary between the two cities along 9600 North. It is unclear whether or not this agreement was approved by American Fork City. The current boundary reflects the agreement.

Stephanie Anderson approached staff with a request to subdivide her property. The property is located at 5901 West 9600 North. The property is one acre in size and is zoned R-1-20 (Single Family Residential) and is designated as Low Density Residential on the General Plan Land Use Map. The current proposal is to subdivide the property into two approximately 20,000 square foot lots.

Highland utilities are currently located in 9600 North and would need to be extended south along 70 West to service the new lot. American Fork utilities are located 70 West. The length of the extension of utilities is roughly the same for both cities. There may be an issue with being able to provide sanitary sewer service to the new lot in the Highland system.

The applicant is also pursuing other options that would not require a boundary adjustment.

The applicant and American Fork City is requesting that Highland indicate whether or not we are willing to adjust the boundary.

FISCAL IMPACT:

Unknown

ATTACHMENTS:

- Vicinity Map
- Letter from Stephanie Anderson dated June 9, 2014

Stephanie G. Anderson
5901 West 9600 North
Highland, Utah 84003

9 June 2014

Nathan Crane, Community Development Director
Highland City
5400 Town Center
Highland, Utah 84003

Dear Nathan,

I am writing to request that you please take to the Highland City Council on 17 June 2014 the following proposal: I desire to have a boundary adjustment on a portion of my property located at 5901 West 9600 North, Highland, Utah. My property is on the border of Highland and American Fork and in order to facilitate the sale and development of the southern portion of the property this section needs to be moved from Highland to American Fork. This will enable water, sewer, and pressurized irrigation to be connected to the property at a substantially lower cost. American Fork has expressed its complete willingness to accept the boundary change.

The section that I am requesting to become part of American Fork is a southern portion of my property. I propose that they approve one of two possible options, option #1 being preferred, but option #2 being acceptable:

Option #1: A section 150' wide east to west by 140' deep north to south, with an additional adjacent rectangle section by the street that is 46'' wide east to west and 55' deep north to south connecting to the first section (23,530 sq ft).

Option #2: A section 150' wide east to west by 140' deep north to south (21,000 sq ft).

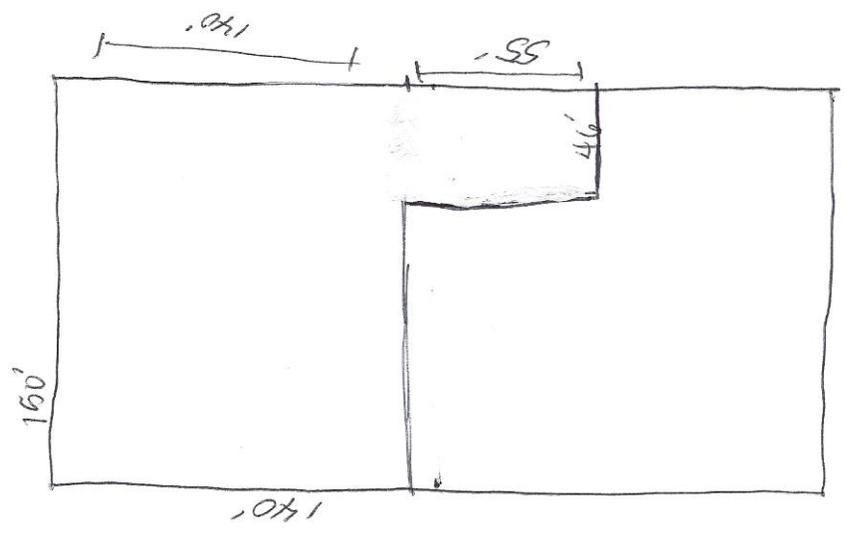
Both options allow the remaining Highland property to the north to completely front 9600 North and maintain the required square footage, 20,000, per it's current Highland zoning. This is in keeping with the historical desire that Highland's boundary remain one lot deep on 9600 North. My request is specifically in conjunction with the urgent need to pay off my mortgage. Health concerns are making it increasingly difficult for me to work and I am a single mother supporting three children. My children and I cannot imagine living anywhere but in our home of the last 20 years. I would hope that Highland City will do all that is possible to make this a reality. Thank you for your significant efforts on my behalf.

Sincerely,
Stephanie G. Anderson

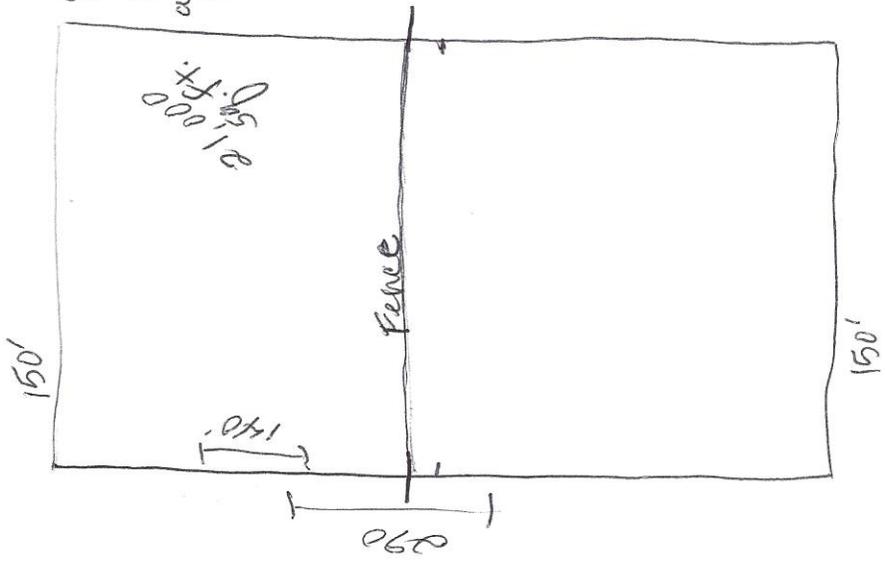
cc: Brian and Lisa Garrett, prospective buyers
Richard Holborn, American Fork City Recorder

This would give us 2,350 sq ft. (approx) leaving new lot over 20,000' required by city

Option #1



Option #2
150x140
along fence
wind



9600 N.