

City of Highland

Finance/Personnel Subcommittee

Agenda

SUBCOMMITTEE MEMBERS

LARRY McCALLON, MEMBER
JOHN TIMMER, MEMBER

March 30, 2023
3:00 p.m.
Upright Conference Room
Highland City Hall
27215 Base Line
Highland, California

STAFF

Joseph A. Hughes - City Manager
Chuck Dantuono - Director of Administrative Services/City Treasurer
Lawrence Mainez - Community Development Director
Carlos Zamano - Public Works Director/City Engineer
Alondra Muñoz – Deputy City Clerk



MISSION STATEMENT

Highland is dedicated to the betterment of the individual, the family, the neighborhood and the community. The City Council and the staff of Highland are dedicated to providing the quality of public facilities and services that its citizens are willing to fund and will do so as efficiently as possible.

Visit the City's Website at: www.cityofhighland.org

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Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the City of Highland to all or a majority of the Subcommittee less than 72 hours prior to that meeting are available for public inspection at Highland City Hall, 27215 Base Line, Highland, during normal business hours.

**FINANCE/PERSONNEL SUBCOMMITTEE
MARCH 30, 2023 – 3:00 p.m.**

CALL TO ORDER

PUBLIC COMMENT

Submission of Public Comments: For those wishing to make public comments by email, please submit your comments by email to be read aloud at the meeting. Email comments must be submitted by 2:00 p.m. on March 30, 2023, to publiccomment@cityofhighland.org. If you are submitting a public comment pertaining to an item on the March 30, 2023 agenda, please identify the agenda item number in the subject line. Members of the public will be permitted to make public comments in person.

BUSINESS ITEMS

1. Minutes – January 10, 2023 Meeting
RECOMMENDATION: Approve the Minutes as submitted.
2. 2023-2025 Budget Operating Expenditures and Revenues
RECOMMENDATION: That the Subcommittee review and recommend to City Council the approval of the 2023-2025 Proposed Operating Expenditures and Revenues.

CLOSED SESSION

CONFERENCE WITH LABOR NEGOTIATOR

Pursuant to Government Code Section 54957.6 regarding the following:

Agency Negotiator:	Joseph Hughes, City Manager
Employee Organization:	All unrepresented employees

ADJOURN

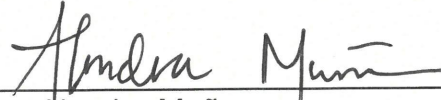
I, Alondra Muñoz, Deputy City Clerk, of the City of Highland, California, certify that I caused to be posted this Agenda on or before the 23rd day of March, 2023, by 5:30 p.m. on our website at www.cityofhighland.org and in the following designated areas:

Highland Branch Library
7863 Central Avenue

Fire Station No. 1
26974 Base Line

City Hall
27215 Base Line

Date: March 23, 2023



Alondra Muñoz
Deputy City Clerk

Business Item No. 1

**MINUTES
FINANCE/PERSONNEL SUBCOMMITTEE
JANUARY 10, 2023**

CALL TO ORDER

The Finance/Personnel Subcommittee meeting was called to order at 5:15 p.m. in the Upright Conference Room, 27215 Base Line, Highland, California.

ROLL CALL

Present: McCallon, Timmer
Absent: None

PUBLIC COMMENT

Received no public comment.

BUSINESS ITEMS

1. Minutes – November 15, 2022 Meeting
Approved the Minutes as submitted.
2. Development Impact Fee Protest (Dan Moore Electric, 27002 Meines Street) (DRA-19-008)
The Subcommittee reviewed the item and recommended it be brought forward to the City Council to:
 - 1) Direct the City Attorney to draft a development impact fee deferral agreement; and
 - 2) Authorize the City Manager to approve the agreement to provide Dan Moore Electric up to 90 days to pay the required development impact fee of \$288,604.45; and
 - 3) Building Official to issue a temporary Certificate of Occupancy.

ADJOURN

There being no further business, the meeting was adjourned at 5:20 p.m.

Submitted by:

Approved by:

Alondra Muñoz, Deputy City Clerk

Subcommittee Member

Business Item No. 2

2023-2025 Biennial Budget Proposed Operating Revenues

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

001 GENERAL
1450 GENERAL GOVERNMENT

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
7010 SECURED PROPERTY TAX	3,896,425	4,061,951	4,824,355	2,453,157	5,092,500	5,347,125
7020 UNSECURED PROPERTY TAX	146,765	143,133	0	150,633	0	0
7030 SUPP SECURED PROPERTY TAX	101,762	142,071	0	48,015	0	0
7040 SUPP UNSECURED PROPERTY TAX	8,468	13,622	0	19,842	0	0
7050 UTILITY UNITARY TAX	92,971	92,001	0	0	0	0
7060 HOMEOWNERS EXEMPTION	57,175	55,797	0	25,933	0	0
7070 INTEREST; PENALTY, DELINQ. TAX	27,760	26,374	0	14,531	0	0
7075 RESIDUAL BALANCE	721,057	799,867	926,845	520,495	918,750	964,690
7090 PROPERTY TAX-VLF	5,500,436	5,775,147	5,962,690	3,092,409	6,494,250	6,818,965
7100 SALES & USE TAX	3,699,878	3,999,363	3,694,950	2,124,594	4,494,400	4,764,065
7110 EXTRACTION TAX	300,630	228,710	360,000	175,036	345,000	345,000
7300 TRANSIENT OCCUPANCY TAX	46,603	43,259	48,000	20,905	48,000	48,000
7400 FRANCHISE FEES - GAS	102,065	122,723	105,000	0	140,000	150,000
7401 FRANCHISE FEES - ELECTRIC	363,612	404,040	320,000	0	420,000	430,000
7402 FRANCHISE FEES - CABLE	447,233	443,740	480,000	213,656	480,000	480,000
7403 FRANCHISE FEES - REFUSE	810,175	853,509	882,000	281,427	898,000	905,000
7404 FRANCHISE FEES - KIOSK SIGNS	900	0	0	0	0	0
7413 FRANCHISE FEES - REFUSE HHW	101,272	106,689	110,000	35,178	112,000	113,000
7450 BUSINESS LICENSE FEE	186,237	214,460	175,000	160,669	230,000	235,000
7451 MASSAGE PARLOR LICENSE FEE	930	930	0	620	0	0
7452 BUSINESS LICENSE-RESIDENTIAL RENTALS	4,070	2,710	0	2,760	0	0
7460 PROPERTY TRANSFER TAX	231,644	355,361	175,000	152,825	145,000	145,000
7510 ANIMAL LICENSE FEE	61,461	56,479	55,000	38,705	55,000	55,000
7600 BUILDING PERMITS-MISC FEES	338,869	796,140	375,530	490,150	544,690	431,665
7610 BUILDING PERMITS-PLAN CHK FEE	178,349	260,639	128,000	234,935	289,835	189,555
7620 S.M.I.P.	2,654	9,654	2,000	9,735	6,000	3,100
7630 BSAR FUND	1,993	3,767	1,000	2,630	4,000	2,000
7700 YARD SALE PERMITS	3,760	5,370	8,000	3,290	8,000	8,000
8150 PARKING CITATIONS	9,765	5,153	20,000	4,164	10,000	10,000
8200 GENERAL FINES	13,244	0	0	0	0	0
8201 CODE ENFORCEMENT FINES	32,494	62,558	10,000	2,294	10,000	10,000
8202 ADMIN CITATION PROGRAM	15,150	22,140	20,000	11,767	20,000	20,000
8252 BOOKING FEE REIMBURSEMENT	860	0	0	0	0	0
8600 INTEREST	25,784	147,801	85,000	187,261	240,500	238,495
8605 REFUSE PENALTIES & INTEREST	14,109	2,203	1,000	699	0	0
8710 LAND RENTAL	124,930	131,042	133,750	91,717	137,095	140,520
8900 MISCELLANEOUS	40,578	7,027	5,000	4,132	5,000	5,000
8910 VOLUNTEER DONATIONS	0	0	15,000	14,900	18,000	18,000

Revenue by Object Budget Flexsheet: Finance Sub Revenues

CITY OF HIGHLAND

001 GENERAL
1450 GENERAL GOVERNMENT

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
8911 STATE OF THE CITY DONATIONS	0	0	0	2,000	11,000	11,000
9010 MOTOR VEHICLE IN-LIEU TAX	40,576	63,608	25,000	0	25,000	25,000
9210 STATE - OTHER	16,962	13,927	14,500	0	0	0
9325 ARTICLE 19 WDA	71,564	71,071	64,000	13,860	55,000	55,000
9331 SAN MANUEL TOT IN-LIEU	225,000	225,000	225,000	225,000	225,000	225,000
9335 SB 90	28,498	26,090	30,000	0	30,000	30,000
9511 PLANNING FEES-TENT PARCEL MAP	5,300	522	0	963	0	0
9512 PLANNING FEES-MIN/MAJ VARIANCE	0	0	0	5,430	0	0
9513 PLANNING FEES-DESIGN REVIEW	31,073	99,744	0	53,094	0	0
9514 PLANNING FEES-COND USE PERMIT	32,007	45,654	0	22,497	0	0
9516 PLANNING FEES-LOT LINE ADJUST	5,505	2,455	0	0	0	0
9517 PLANNING FEES-OTHER	90,588	81,652	186,435	64,005	120,090	125,300
9518 PLANNING FEES-APPEALS/HEARINGS	398	0	0	0	0	0
9519 PLANNING FEES-TEMP OCC PERMIT	0	55	0	0	0	0
9520 ENGINEERING FEES-PLAN CHECK	79,825	155,820	0	100,969	0	0
9521 ENGINEERING FEES-INSPECTIONS	185,126	234,326	337,960	186,734	474,410	516,715
9523 ENGINEERING FEES-OTHER	2,452	25,566	0	5,664	0	0
9524 NPDES-INSPECTION FEES	3,225	1,080	1,000	0	1,000	1,000
9525 PARK FEES	400	26,802	1,500	8,538	1,500	1,500
9526 POLICE DEPARTMENT FEES	189,818	199,580	202,880	10,714	206,940	211,075
9528 CITATION SIGN OFF FEES	138	72	0	48	0	0
9529 REPOSSESSION RELEASE FEES	675	1,170	0	885	1,000	1,000
9531 WITNESS FEES	0	30	0	15	0	0
9532 SELF HAULER FEE	905	370	1,000	95	1,000	1,000
9534 DELINQUENT REFUSE ADMIN	7,109	1,501	1,000	0	0	0
9536 LIVESCAN SERVICE FEES	238	340	600	272	600	600
9538 FORECLOSURE REGISTRATION FEES	950	840	2,000	1,090	1,000	1,000
9540 RECORDATION OF DOCUMENT FEES	205	567	5,000	144	1,000	1,000
9541 BURRTEC-CODE ENFORCEMENT FEES	82,406	89,609	110,350	43,673	117,785	122,900
9544 EVWD-POLICE SERVICES FEES	0	153,260	0	290,764	303,850	317,525
9550 CANDIDATES STATEMENT DEPOSIT	10	0	0	25	0	0
9630 SALE OF MISCELLANEOUS COPIES	88	46	1,500	33	0	0
9631 POLICE STATION REPORTS	635	710	500	531	1,000	1,000
9632 VEHICLE STORAGE FEE	38,598	48,440	40,000	32,480	55,000	55,000
9633 NOTARY FEES	75	90	0	30	0	0
9634 PASSPORT FEE	1,925	5,530	0	2,310	5,000	5,000
9635 RETURNED CHECK CHARGE	120	120	0	160	0	0
9780 CITY ADMINISTRATION	0	0	0	0	163,305	163,655
9923 OPER TRANSF IN-GEN CAPITAL FIN	284,104	0	0	0	0	0
9927 OPER TRANSF IN-GRANTS FUND	0	10,674	0	0	0	0

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

001	GENERAL						
Total	GENERAL GOVERNMENT	19,138,566	20,981,751	20,173,345	11,661,087	22,966,500	23,748,450

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

002 TRAFFIC SAFETY
8200 TRAFFIC SAFETY

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
8100 VEHICLE CODE FINES - CVC	8,712	15,900	49,000	2,823	6,775	6,775
8200 GENERAL FINES	0	16,138	15,000	3,982	9,500	9,500
9901 OPER TRANSF IN-GENERAL FUND	0	17,611	0	0	53,725	53,725
Total TRAFFIC SAFETY	8,712	49,649	64,000	6,805	70,000	70,000

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

004 GAS TAX
 8310 GAS TAX

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
8600 INTEREST	3,201	3,440	10,000	15,617	49,200	50,400
8900 MISCELLANEOUS	19,757	7,868	15,000	9,203	30,000	30,000
9100 GAS TAX - 2106	177,289	197,603	206,730	141,997	231,025	242,575
9110 GAS TAX - 2107	381,393	366,405	429,025	298,385	448,745	471,180
9120 GAS TAX - 2107.5	7,500	7,500	7,500	7,500	7,500	7,500
9140 GAS TAX - 2105	281,852	306,329	337,125	220,790	373,600	392,280
9145 GAS TAX - 2103	369,100	436,147	517,370	336,380	564,180	592,390
9318 CITY OF SAN BERNARDINO	12,051	7,807	0	943	0	0
9320 ROAD MAINT REHAB ACCOUNT	1,025,608	1,118,844	1,144,675	630,765	1,407,420	1,477,790
9780 CITY ADMINISTRATION	0	0	0	0	11,500	11,520
9923 OPER TRANSF IN-GEN CAPITAL FIN	145,023	145,023	145,025	0	145,025	145,025
Total GAS TAX	2,422,774	2,596,966	2,812,450	1,661,580	3,268,195	3,420,660

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

006 COMMUNITY DEV BLOCK GRANT
8400 HCD

<u>Title/Object</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	<u>Actuals</u>	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Actuals</u>	<u>Finance Subcomm</u>	<u>Finance Subcomm</u>
9300 COMMUNITY DEVELOP. BLOCK GRANT	700,804	451,265	655,795	74,602	415,000	415,000
Total HCD	700,804	451,265	655,795	74,602	415,000	415,000

Revenue by Object Budget Flexsheet: Finance Sub Revenues

CITY OF HIGHLAND

007 DEVELOPMENT IMPACT FEES
8330 DEVELOPMENT IMPACT FEES

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
8600 INTEREST	39,029	26,920	60,000	80,168	60,000	60,000
9700 DEV IMPACT FEE-POLICE	3,260	6,694	0	20,708	0	0
9701 DEV IMPACT FEE-FIRE FACILITIES	15,422	23,774	0	73,548	0	0
9702 DEV IMPACT FEE-GENERAL FAC	37,420	29,677	0	91,807	0	0
9703 DEV IMPACT FEE-PARK/REC FAC	41,985	33,077	0	86,733	0	0
9710 DEV IMPACT FEE-UNALLOCATED	0	0	225,000	0	500,000	500,000
9711 DEV IMPACT FEE-LIBRARY	10,343	27,302	0	84,461	0	0
9712 DEV IMPACT FEE-LOCAL CIRCULATION	296,418	111,220	0	347,605	0	0
9713 DEV IMPACT FEE-REGIONAL FLOOD	33,617	25,926	0	81,029	0	0
9714 DEV IMPACT FEE-PUBLIC USE	12,892	34,030	0	105,273	0	0
9715 DEV IMPACT FEE-REGIONAL CIRC DEL ROSA	30,126	4,913	0	9,498	0	0
9716 DEV IMPACT FEE-REGIONAL CIRC BASE LINE	68,787	11,219	0	21,687	0	0
9717 DEV IMPACT FEE-REGIONAL CIRC 5TH ST.	67,615	11,028	0	21,318	0	0
9718 REGIONAL CIRCULATION-ARTERIALS	562,789	109,321	0	211,330	0	0
9845 PROCEEDS FROM SBCTA AGREEMENT	469,081	3,397,966	0	0	0	0
Total DEVELOPMENT IMPACT FEES	1,688,784	3,853,067	285,000	1,235,165	560,000	560,000

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

008 DEVELOPER IN-LIEU FEES
8340 DEVELOPER IN-LIEU FEES

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
8600 INTEREST	24,253	16,694	40,000	39,220	40,000	40,000
9543 MICROFILM FEE	9,598	17,629	10,000	10,256	10,000	10,000
9647 DEVELOPER FEE-STREET/TREES	35,886	10,746	0	8,882	0	0
9648 DEVELOPER FEE-SIGNALS	36,450	0	0	0	0	0
9654 DEVELOPER FEE-LANDSCAPING	16,973	0	0	0	0	0
9720 INCLUSIONARY HOUSING	18,750	78,750	0	281,250	0	0
Total DEVELOPER IN-LIEU FEES	141,910	123,819	50,000	339,608	50,000	50,000

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

010 CAPITAL IMPROVEMENTS
3830 FACILITIES CONSTRUCTION

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
8600 INTEREST	26,480	22,125	50,000	131,634	50,000	50,000
8900 MISCELLANEOUS	60,342	0	0	0	0	0
Total FACILITIES CONSTRUCTION	86,822	22,125	50,000	131,634	50,000	50,000

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

012 LANDSCAPE MAINTENANCE DISTRICT
8500 LANDSCAPE MAINTENANCE DISTRICT

<i>Title/Object</i>	2021	2022	2023	2023	2024	2025
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
7010 SECURED PROPERTY TAX	406,776	439,783	415,000	353,379	530,000	555,000
8900 MISCELLANEOUS	0	0	0	3,517	0	0
9780 CITY ADMINISTRATION	0	0	0	0	5,130	5,155
9901 OPER TRANSF IN-GENERAL FUND	0	213,513	0	0	0	0
Total LANDSCAPE MAINTENANCE DISTRICT	406,776	653,296	415,000	356,896	535,130	560,155

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

013 STREET LIGHT DISTRICT
8510 STREET LIGHT DISTRICT

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
7010 SECURED PROPERTY TAX	332,423	328,883	350,000	264,137	400,000	410,000
8600 INTEREST	0	0	0	0	5,000	5,000
8900 MISCELLANEOUS	217,239	13,544	25,000	52,530	25,000	30,000
Total STREET LIGHT DISTRICT	549,662	342,427	375,000	316,667	430,000	445,000

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

014 COMMUNITY FACILITIES DISTRICTS
8520 COMMUNITY FACILITIES DISTRICTS

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
8900 MISCELLANEOUS	9,025	10,080	10,350	0	10,600	10,850
Total COMMUNITY FACILITIES DISTRICTS	9,025	10,080	10,350	0	10,600	10,850

Revenue by Object Budget Flexsheet: Finance Sub Revenues

CITY OF HIGHLAND

015 COMMUNITY TRAILS DISTRICT
8530 COMMUNITY TRAILS DISTRICT

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
7010 SECURED PROPERTY TAX	12,322	13,314	12,750	10,698	15,000	16,000
Total COMMUNITY TRAILS DISTRICT	12,322	13,314	12,750	10,698	15,000	16,000

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

016 PARK MAINTENANCE DISTRICT
8540 PARK MAINTENANCE DISTRICT

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
7010 SECURED PROPERTY TAX	86,837	94,070	89,500	75,588	105,000	115,000
8600 INTEREST	583	403	900	1,343	2,500	3,000
9780 CITY ADMINISTRATION	0	0	0	0	5,130	5,155
9901 OPER TRANSF IN-GENERAL FUND	41,706	50,609	50,815	0	53,430	55,890
Total PARK MAINTENANCE DISTRICT	129,126	145,082	141,215	76,931	166,060	179,045

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

017 MEASURE I
8350 MEASURE I

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
8600 INTEREST	12,993	6,324	19,000	13,193	25,000	25,000
9131 MEASURE I 2010-2040	1,250,275	1,458,861	1,168,255	773,197	1,601,250	1,681,315
Total MEASURE I	1,263,268	1,465,185	1,187,255	786,390	1,626,250	1,706,315

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

019 CFD MAINTENANCE
8430 CFD 2022-01 MEDITERRA

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
7010 SECURED PROPERTY TAX	0	0	0	0	7,000	86,720
9780 CITY ADMINISTRATION	0	0	0	0	1,200	1,200
Total CFD 2022-01 MEDITERRA	0	0	0	0	8,200	87,920

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

020 AQMD
8440 AB 2766

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
8600 INTEREST	1,691	1,164	2,600	2,498	5,000	5,000
9317 AQMD AB2766	72,240	70,857	72,000	36,481	72,000	72,000
Total AB 2766	73,931	72,021	74,600	38,979	77,000	77,000

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

021 COPS
8450 AB 3229

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
9350 COPS GRANT	156,894	161,330	165,000	165,306	170,000	175,000
Total AB 3229	156,894	161,330	165,000	165,306	170,000	175,000

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

023 GENERAL CAPITAL FINANCING
3890 CAPITAL CONSTRUCTION

	2021	2022	2023	2023	2024	2025
<i>Title/Object</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
8600 INTEREST	223,181	16,557	146,870	54,316	125,520	102,995
8900 MISCELLANEOUS	0	0	5,000	0	5,000	5,000
9539 PAVEMENT IMPACT FEES	126,203	129,983	100,000	20,171	100,000	100,000
9901 OPER TRANSF IN-GENERAL FUND	295,000	1,500,000	0	0	0	0
Total CAPITAL CONSTRUCTION	644,384	1,646,540	251,870	74,487	230,520	207,995

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

024 STREET/STORM DRAIN MAINT DIST
8470 STREET/STORM DRAIN MAINT DIST

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
7010 SECURED PROPERTY TAX	40,435	40,699	40,400	25,321	40,300	40,400
8600 INTEREST	2,499	1,908	3,400	6,927	3,300	3,400
9780 CITY ADMINISTRATION	0	0	0	0	220	220
Total STREET/STORM DRAIN MAINT DIST	42,934	42,607	43,800	32,248	43,820	44,020

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

026	JUSTICE ASSISTANCE GRANT						
8480	JUSTICE ASSISTANCE GRANT						
		2021	2022	2023	2023	2024	2025
Title/Object		Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
9360	JUSTICE ASSISTANCE GRANT	0	15,759	20,000	0	20,000	20,000
	Total JUSTICE ASSISTANCE GRANT	0	15,759	20,000	0	20,000	20,000

Revenue by Object Budget Flexsheet: Finance Sub Revenues

CITY OF HIGHLAND

028 PARAMEDIC DEPARTMENT
2050 PARAMEDIC DEPARTMENT

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
7085 PROPERTY TAX-PARAMEDIC TAX	365,480	365,136	360,000	206,614	370,000	375,000
8900 MISCELLANEOUS	394	0	0	0	0	0
9929 OPER TRANSF IN-FIRE DEPARTMENT	1,099,090	519,304	1,868,825	0	2,097,760	2,209,325
Total PARAMEDIC DEPARTMENT	1,464,964	884,440	2,228,825	206,614	2,467,760	2,584,325

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

029 FIRE DEPARTMENT
2100 FIRE DEPARTMENT

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
7010 SECURED PROPERTY TAX	2,783,530	2,901,674	3,446,445	1,752,495	3,637,200	3,819,060
7020 UNSECURED PROPERTY TAX	104,847	102,252	0	107,609	0	0
7030 SUPP SECURED PROPERTY TAX	72,697	101,493	0	34,301	0	0
7040 SUPP UNSECURED PROPERTY TAX	6,049	9,731	0	14,175	0	0
7050 UTILITY UNITARY TAX	66,417	65,724	0	0	0	0
7070 INTEREST, PENALTY, DELINQ. TAX	19,831	18,841	0	10,381	0	0
7075 RESIDUAL BALANCE	515,111	571,412	661,880	371,833	656,250	689,065
7600 BUILDING PERMITS-MISC FEES	20,368	65,618	20,000	22,940	39,000	39,000
7610 BUILDING PERMITS-PLAN CHK FEE	11,004	19,763	17,500	14,973	25,000	25,000
8600 INTEREST	29,466	23,115	55,000	96,183	210,000	242,000
8900 MISCELLANEOUS	8,633	0	0	0	0	0
9225 FEDERAL GRANT	0	0	0	0	180,250	185,660
9410 RDA PASS THRU - FIRE DEPT	164,728	170,497	175,000	107,883	0	0
9527 FIRE DEPARTMENT FEES	513,214	521,631	527,485	0	538,035	548,795
9901 OPER TRANSF IN-GENERAL FUND	0	0	830,380	0	1,301,235	1,531,785
Total FIRE DEPARTMENT	4,315,895	4,571,751	5,733,690	2,532,773	6,586,970	7,080,365

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

030 MAJOR GRANTS FUND
8495 MAJOR GRANTS

<i>Title/Object</i>	2021	2022	2023	2023	2024	2025
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
9225 FEDERAL GRANT	2,837,469	6,842,749	22,251,000	2,466,575	2,912,500	2,635,055
9910 OPER TRANSF IN-CAPITAL IMP	0	0	0	90,049	0	0
9927 OPER TRANSF IN-GRANTS FUND	0	0	0	180,098	0	0
Total MAJOR GRANTS	2,837,469	6,842,749	22,251,000	2,736,722	2,912,500	2,635,055

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

041	INSURANCE						
9500	GENERAL LIABILITY						
		<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
<i>Title/Object</i>		<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
8600 INTEREST		20,498	14,110	26,000	30,298	75,000	85,000
8900 MISCELLANEOUS		167,418	383	25,500	5,993	25,500	25,500
8915 CLAIMS PAYABLE DECREASE		4,390	0	0	0	0	0
9599 INSURANCE DEPARTMENT CHG REV		446,165	603,730	629,675	314,838	652,005	673,590
9780 CITY ADMINISTRATION		0	0	0	0	2,280	2,340
9901 OPER TRANSF IN-GENERAL FUND		178,634	0	0	0	0	0
Total	GENERAL LIABILITY	817,105	618,223	681,175	351,129	754,785	786,430

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

042 GENERAL SERVICES
9510 BUILDING SERVICES

<i>Title/Object</i>	2021	2022	2023	2023	2024	2025
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
8600 INTEREST	4,843	3,082	7,000	9,416	17,500	20,000
8900 MISCELLANEOUS	125,752	0	0	0	0	0
9542 EVC STATIONS FEES	1,650	5,309	0	7,074	15,000	16,000
9598 BUILDING SVCS DEPT CHARGE REV	36,455	80,905	75,215	37,608	797,855	504,245
9780 CITY ADMINISTRATION	0	0	0	0	6,200	6,200
9901 OPER TRANSF IN-GENERAL FUND	215,000	675,000	0	0	0	0
9923 OPER TRANSF IN-GEN CAPITAL FIN	284,104	0	0	0	0	0
Total BUILDING SERVICES	667,804	764,296	82,215	54,098	836,555	546,445

Revenue by Object Budget Flexsheet: Finance Sub Revenues

CITY OF HIGHLAND

070 HOUSING AUTHORITY

7000 HOUSING AUTHORITY

	2021	2022	2023	2023	2024	2025
<i>Title/Object</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
8600 INTEREST	35,916	52,892	54,720	63,791	111,630	117,750
8650 PERCENTAGE RENTS	120,000	120,000	120,000	70,000	120,000	120,000
8900 MISCELLANEOUS	4,597	4,599	4,500	0	4,600	4,600
8905 PAYOFF DEMANDS	0	41,162	0	0	0	0
9780 CITY ADMINISTRATION	0	0	0	0	4,235	4,255
Total HOUSING AUTHORITY	160,513	218,653	179,220	133,791	240,465	246,605

Revenue by Object Budget Flexsheet: Finance Sub Revenues

CITY OF HIGHLAND

082 RPTTF
8020 SARDA RPTTF

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
7010 SECURED PROPERTY TAX	3,679,523	3,679,473	3,678,700	1,990,286	3,679,250	3,678,105
Total SARDA RPTTF	3,679,523	3,679,473	3,678,700	1,990,286	3,679,250	3,678,105

Revenue by Object Budget Flexsheet: Finance Sub Revenues
CITY OF HIGHLAND

089	RDA ORF DEBT SERVICE						
8090	SARDA DEBT SERVICE						
		2021	2022	2023	2023	2024	2025
<i>Title/Object</i>		<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
8600	INTEREST	125	439	0	13,028	0	0
9982	OPER TRANSF IN-SARDA RPTTF	3,672,008	3,671,899	3,678,700	1,684,139	3,679,250	3,678,105
Total	SARDA DEBT SERVICE	3,672,133	3,672,338	3,678,700	1,697,167	3,679,250	3,678,105

FY 2023-2025 Budget Proposed Operating Expenditures

Expenditure by Object Budget Flexsheet: Finance Sub Expenditures

03/10/2023

7:48AM

CITY OF HIGHLAND

001 GENERAL
1000 CITY COUNCIL

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
3010 SALARIES	47,962	47,962	48,000	32,238	48,000	48,000
3510 CAFETERIA PLAN	81,414	80,941	87,000	59,994	90,000	93,000
3530 M/C & S/S - EMPLOYER	8,909	9,080	10,330	6,488	10,560	10,790
3605 ANNUAL CREDIT MONITORING ALLOWANCE	400	500	500	500	500	500
4200 OFFICE SUPPLIES	88	193	1,845	167	235	1,845
4210 POSTAGE	86	34	200	0	200	200
4310 DUES & SUBSCRIPTIONS	32,288	33,571	35,300	37,310	37,850	38,450
4320 TRAVEL & CONFERENCE	0	0	10,000	0	5,000	5,000
4330 TRAINING	0	60	2,000	0	1,500	1,500
4332 MILEAGE REIMBURSEMENT	0	0	500	0	500	500
4336 COMMUNITY EVENTS	120	977	2,000	15,493	12,100	12,000
4346 LAFCO FEES	7,417	4,632	8,000	4,127	7,750	8,000
Total CITY COUNCIL	178,684	177,950	205,675	156,317	214,195	219,785

001 GENERAL
1200 CITY CLERK

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	140,355	126,821	160,190	113,788	235,560	247,380
3040 OVERTIME	0	0	500	1,890	0	0
3050 COMPENSATORY TIME	454	125	0	1,733	0	0
3100 SICK LEAVE	461	11,651	0	933	0	0
3110 HOLIDAY	4,600	6,240	0	8,451	0	0
3120 VACATION	8,073	9,064	0	10,751	0	0
3125 MANAGEMENT LEAVE	580	1,214	0	1,324	0	0
3510 CAFETERIA PLAN	31,751	30,758	33,060	29,178	45,000	46,500
3530 M/C & S/S - EMPLOYER	2,824	2,733	2,325	2,536	3,415	3,590
3560 PERS - RETIREMENT	45,694	45,583	48,275	42,347	62,640	73,775
3590 LIFE INSURANCE	511	502	530	336	780	815
3605 ANNUAL CREDIT MONITORING ALLOWANCE	195	190	190	250	250	250
3650 VACATION BUYBACK	0	0	0	1,961	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	3,483	0	0
3660 ADMIN LEAVE BUYBACK	0	0	0	2,942	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	0	0	0	65,405	37,145
4199 INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	4,188	8,670	8,960
4200 OFFICE SUPPLIES	2,176	1,247	2,520	616	2,000	2,500
4203 EQUIPMENT/FURNITURE	0	0	3,000	0	3,250	250
4210 POSTAGE	543	915	400	288	600	600
4245 EQUIPMENT MAINTENANCE	0	0	500	0	500	500
4255 SOFTWARE SUPPORT	8,057	8,282	9,260	7,417	200	200
4300 ADVERTISING	32,426	31,416	32,000	24,727	30,000	33,000
4310 DUES & SUBSCRIPTIONS	405	1,545	2,350	672	2,080	2,350
4320 TRAVEL & CONFERENCE	0	0	0	500	7,300	8,500
4330 TRAINING	30	60	450	1,500	450	450
4332 MILEAGE REIMBURSEMENT	0	23	200	0	200	200
4335 ELECTIONS	1,210	434	35,000	71	1,000	35,000
4506 CONTRACT SERVICES-SB CO RECORD	3,360	2,241	5,500	1,144	5,000	5,500
4554 CONTRACT SERVICES-CONSULTANT	0	12,500	0	0	0	0
4625 CONTRACT SERVICES-CODIFICATION	1,213	2,445	5,500	2,519	5,500	5,500
4626 CONTRACT SERVICES-RECORDS MGMT	14,518	16,664	19,000	12,087	20,600	22,750
Total CITY CLERK	305,371	320,683	369,125	277,632	500,400	535,715

001 GENERAL
1450 GENERAL GOVERNMENT

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	326,606	250,896	294,715	150,399	290,380	304,885
3040 OVERTIME	2,017	2,225	500	1,111	1,000	1,000
3050 COMPENSATORY TIME	427	1,056	0	410	0	0
3100 SICK LEAVE	19,559	3,232	0	1,588	0	0
3110 HOLIDAY	13,904	13,358	0	10,248	0	0
3120 VACATION	21,728	12,671	0	17,253	0	0
3125 MANAGEMENT LEAVE	7,542	1,327	0	2,742	0	0
3510 CAFETERIA PLAN	61,735	44,518	47,850	24,659	38,700	39,990
3511 PERS ADMIN	616	609	1,200	607	1,000	1,000
3530 M/C & S/S - EMPLOYER	6,716	5,078	4,725	3,199	4,210	4,420
3560 PERS - RETIREMENT	111,823	89,898	96,385	65,662	82,665	93,165
3580 DEFERRED COMPENSATION	6,318	6,761	6,250	4,699	7,510	7,510
3590 LIFE INSURANCE	934	745	975	515	960	1,005
3600 AUTO ALLOWANCE	6,687	6,904	6,900	4,666	6,900	6,900
3605 ANNUAL CREDIT MONITORING ALLOWANCE	375	275	275	215	215	215
3650 VACATION BUYBACK	24,396	21,923	25,000	4,243	25,000	25,000
3655 SICK LEAVE INCENTIVE PROGRAM	23,002	26,903	27,000	5,062	28,000	28,000
3660 ADMIN LEAVE BUYBACK	17,323	12,018	19,000	3,863	19,000	19,000
3665 COMP TIME BUYBACK	0	0	1,000	0	1,000	1,000
4080 BUILDING SERVICES DEPT CHARGE	0	0	0	0	56,240	31,950
4102 OPER TRANSF OUT-TRAFFIC SAFETY	0	17,611	0	0	53,725	53,725
4112 OPER TRANSF OUT-LMD	0	213,513	0	0	0	0
4123 OPER TRANSF OUT-GEN CAP FIN	295,000	1,500,000	0	0	0	0
4129 OPER TRANSF OUT-FIRE DEPARTMENT	0	0	830,380	0	1,301,235	1,531,785
4141 OPER TRANSF OUT-INSURANCE	178,634	0	0	0	0	0
4142 OPER TRANSF OUT-GENERAL SVCS	215,000	675,000	0	0	0	0
4199 INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	4,188	8,670	8,960
4200 OFFICE SUPPLIES	410	143	495	66	450	495
4203 EQUIPMENT/FURNITURE	0	0	250	0	250	250
4210 POSTAGE	333	318	350	250	400	400
4310 DUES & SUBSCRIPTIONS	2,220	2,383	2,400	2,616	2,570	2,640
4330 TRAINING	0	60	495	0	495	495
4332 MILEAGE REIMBURSEMENT	0	0	100	0	100	100
4505 CONTRACT SERVICES-SALES TAX	1,800	1,800	2,000	1,350	2,000	2,000
4520 CONTRACT SERVICES-ATTORNEY	99,761	107,548	115,000	70,787	135,000	135,000
4525 CONTRACT SERVICES-AFTERSCHOOL PROGRAM	0	0	45,000	0	45,000	45,000
4535 CONTRACT SERVICES-PERSONNEL	0	0	0	7,871	500	500
4558 CONTRACT SERVICES-APPRAISAL	2,000	0	0	0	0	0

Expenditure by Object Budget Flexsheet: Finance Sub Expenditures
CITY OF HIGHLAND

001	GENERAL						
	Total GENERAL GOVERNMENT	1,452,801	3,026,803	1,536,620	388,269	2,113,175	2,346,390

001 GENERAL
1600 PERSONNEL

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
3010 SALARIES	23,622	24,558	30,335	17,555	36,585	38,410
3040 OVERTIME	0	0	500	141	1,000	1,000
3050 COMPENSATORY TIME	22	65	0	38	0	0
3100 SICK LEAVE	1,110	219	0	176	0	0
3110 HOLIDAY	1,279	1,378	0	1,243	0	0
3120 VACATION	1,164	1,040	0	1,656	0	0
3125 MANAGEMENT LEAVE	101	399	0	0	0	0
3510 CAFETERIA PLAN	4,251	4,296	4,350	2,782	4,500	4,650
3530 M/C & S/S - EMPLOYER	509	519	440	382	530	555
3560 PERS - RETIREMENT	8,591	8,801	9,175	7,004	9,420	11,300
3590 LIFE INSURANCE	94	94	100	62	120	130
3600 AUTO ALLOWANCE	904	867	900	621	900	900
3605 ANNUAL CREDIT MONITORING ALLOWANCE	25	25	25	25	25	25
3650 VACATION BUYBACK	0	0	0	656	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	763	0	0
3660 ADMIN LEAVE BUYBACK	0	0	0	395	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	0	0	0	6,540	3,715
4199 INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	4,188	8,670	8,960
4200 OFFICE SUPPLIES	450	254	765	35	865	865
4210 POSTAGE	1	133	200	443	200	200
4235 PHYSICALS/TESTING	726	731	2,350	391	2,740	2,740
4236 LIVESCAN SERVICE FEE	96	64	245	96	245	245
4300 ADVERTISING	885	10	2,475	199	1,500	2,000
4310 DUES & SUBSCRIPTIONS	902	902	1,000	980	1,000	1,000
4330 TRAINING	0	0	500	0	2,015	2,015
4537 CONTRACT SERVICES-E A P	5,475	4,500	7,000	750	6,000	6,000
4622 CONTRACT SERVICES-NYL 125 PLAN	485	485	515	0	500	515
Total PERSONNEL	56,627	57,370	69,250	40,581	83,355	85,225

001 GENERAL
1700 FINANCE

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
3010 SALARIES	284,007	275,057	338,280	201,262	382,040	401,030
3040 OVERTIME	2,583	3,397	2,000	1,911	1,000	1,000
3050 COMPENSATORY TIME	2,946	3,683	0	1,963	0	0
3100 SICK LEAVE	6,948	3,677	0	1,482	0	0
3110 HOLIDAY	14,599	14,464	0	13,602	0	0
3120 VACATION	11,702	11,467	0	6,867	0	0
3125 MANAGEMENT LEAVE	336	1,331	0	0	0	0
3510 CAFETERIA PLAN	73,269	65,781	72,210	48,925	72,000	74,400
3530 M/C & S/S - EMPLOYER	5,978	5,701	4,905	4,142	5,540	5,815
3560 PERS - RETIREMENT	90,342	87,815	94,360	81,221	86,800	100,015
3590 LIFE INSURANCE	1,087	1,022	1,115	868	1,260	1,325
3600 AUTO ALLOWANCE	3,014	2,889	3,000	2,069	3,000	3,000
3605 ANNUAL CREDIT MONITORING ALLOWANCE	450	415	415	400	400	400
3650 VACATION BUYBACK	0	0	0	5,722	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	5,385	0	0
3660 ADMIN LEAVE BUYBACK	0	0	0	2,338	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	0	0	0	104,635	59,440
4199 INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	4,188	8,670	8,960
4200 OFFICE SUPPLIES	3,001	1,555	2,700	996	2,700	2,700
4203 EQUIPMENT/FURNITURE	2,093	474	750	127	575	575
4210 POSTAGE	4,850	5,219	5,500	3,315	5,500	5,500
4236 LIVESCAN SERVICE FEE	160	352	600	192	600	600
4250 SPECIAL DEPARTMENT SUPPLIES	0	0	650	906	0	1,000
4255 SOFTWARE SUPPORT	66,068	59,168	68,250	61,955	0	0
4310 DUES & SUBSCRIPTIONS	1,680	1,980	1,995	1,065	2,750	2,145
4320 TRAVEL & CONFERENCE	0	0	0	0	2,000	2,200
4330 TRAINING	395	470	1,400	535	1,595	1,630
4332 MILEAGE REIMBURSEMENT	0	0	175	0	100	100
4400 MISCELLANEOUS	2,029	199	2,085	168	1,200	1,205
4510 CONTRACT SERVICES-AUDITOR	43,945	45,895	53,300	31,195	47,500	50,200
4513 CONTRACT SERVICES-SB 90	2,200	2,400	2,400	0	2,600	2,800
4515 CONTRACT SERVICES-COLLECTIONS	800	1,250	3,300	191	1,400	1,450
4516 CONTRACT SERVICES-CITATIONS	418	452	3,000	264	2,000	2,000
4517 CONTRACT SERVICES-DMV	96	126	650	66	625	650
4621 CONTRACT SERVICES-COST ALLOCATION STUDY	5,318	0	16,950	0	19,000	0
Total FINANCE	636,249	604,269	688,365	483,320	755,490	730,140

001 GENERAL
2000 POLICE DEPARTMENT

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
4010 ELECTRICITY	64,920	72,415	68,000	60,244	90,000	95,000
4020 GAS	14,348	23,319	14,000	24,533	30,000	31,000
4030 WATER/SEWER	20,912	21,221	22,000	12,743	23,000	24,000
4040 PEST CONTROL SUPPLIES	0	0	250	0	500	500
4045 LANDSCAPING SUPPLIES	543	0	250	343	500	500
4055 JANITORIAL SUPPLIES	5,649	3,445	4,500	3,292	6,000	6,500
4060 TELEPHONE	9,485	18,635	8,400	16,819	25,200	25,500
4061 CELL PHONES/SATELLITE PHONES	5,247	5,023	8,760	1,736	5,880	5,880
4062 AIR CARDS	14,140	13,106	16,020	7,843	16,020	16,020
4065 INTERNET/CABLE	13,950	15,528	14,710	12,114	15,970	15,970
4066 ALARM MONITORING	935	1,095	1,280	765	2,080	1,700
4070 BUILDING MAINTENANCE	3,875	5,196	2,500	2,627	8,500	2,500
4075 PUBLIC FACILITIES IMPROVEMENTS	4,577	3,212	5,000	0	5,000	5,000
4198 CITY ADMINISTRATION	5,945	4,283	5,500	2,937	5,500	5,500
4200 OFFICE SUPPLIES	1,242	1,364	900	490	1,500	1,500
4203 EQUIPMENT/FURNITURE	21,203	1,301	1,000	5,808	2,000	2,000
4205 PHOTOCOPIER	7,623	8,942	7,920	4,414	7,260	7,260
4206 MATERIALS	860	946	850	1,279	1,200	1,200
4210 POSTAGE	1,378	1,239	1,800	918	1,700	1,700
4220 FUEL	107,795	133,597	120,000	89,500	125,000	128,000
4221 FUEL TANK MAINTENANCE/INSPECTION	2,428	5,246	4,290	0	4,315	4,340
4222 GENERATOR PERMITS/MAINT/INSP	11,040	1,461	2,925	0	3,175	3,175
4224 OVERHEAD DOOR/GATE MAINTENANCE	2,172	1,890	2,600	7	3,350	3,350
4236 LIVESCAN SERVICE FEE	16	18	100	0	100	100
4240 VEHICLE MAINTENANCE	111,247	77,628	90,000	6,896	105,000	110,000
4245 EQUIPMENT MAINTENANCE	1,848	5,495	8,500	5,835	7,650	7,750
4250 SPECIAL DEPARTMENT SUPPLIES	1,781	4,365	7,700	4,862	13,250	13,250
4255 SOFTWARE SUPPORT	1,015	1,255	1,050	1,555	1,675	1,750
4504 CONTRACT SERVICES-JANITORIAL SERVICES	12,960	12,960	13,780	8,640	14,680	15,400
4560 CONTRACT SERVICES-SHERIFF	10,189,534	10,287,322	11,634,690	6,807,392	12,467,745	13,022,445
4561 CONTRACT SERVICES-SHERIFF RES	232	272	1,000	390	1,000	1,000
4563 CONTRACT SERVICES-WE TIP	0	3,296	3,500	3,296	3,500	3,500
4564 CONTRACT SERVICES-CAL ID	65,818	65,281	67,250	64,971	66,725	68,750
4566 CONTRACT SERVICES-CITIZEN PATR	300	49	1,000	190	1,000	1,000
4571 CONTRACT SERVICES-SHERIFF EXPL	0	0	1,000	0	1,000	1,000
4585 CONTRACT SERVICES-LANDSCAPE MAINTENANCE	6,000	6,000	6,750	4,000	6,600	6,930
4587 CONTRACT SERVICES-ELEVATOR MAINTENANCE	2,610	2,688	3,200	1,374	3,200	3,200
4588 CONTRACT SERVICES-HVAC MAINTENANCE	16,789	16,442	17,000	6,531	21,900	22,500
4589 CONTRACT SERVICES-PEST CONTROL	1,047	1,169	1,200	816	1,200	1,200

Expenditure by Object Budget Flexsheet: Finance Sub Expenditures

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CITY OF HIGHLAND

001 GENERAL
2000 POLICE DEPARTMENT

<u>Title/Object</u>	<u>2021 Actuals</u>	<u>2022 Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Actuals</u>	<u>2024 Finance Subcomm</u>	<u>2025 Finance Subcomm</u>
4680 CONTRACT SERVICES-TREE TRIM	1,984	1,954	2,000	2,026	2,200	2,300
6040 EQUIPMENT	32,174	0	0	0	0	0
Total POLICE DEPARTMENT	10,765,622	10,828,658	12,173,175	7,167,186	13,102,075	13,670,170

001 GENERAL
2200 ANIMAL CONTROL

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4200 OFFICE SUPPLIES	502	436	585	19	585	585
4210 POSTAGE	685	554	750	476	750	750
4255 SOFTWARE SUPPORT	3,731	3,805	4,100	3,977	0	0
4344 VOUCHER/REBATE PROGRAM	200	200	500	500	500	500
4565 CONTRACT SERVICES-ANIMAL CTRL	404,357	463,522	490,530	88,519	490,530	504,545
Total ANIMAL CONTROL	409,475	468,517	496,465	93,491	492,365	506,380

001 GENERAL
3200 ENGINEERING

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
3010 SALARIES	128,481	127,320	149,240	109,637	274,770	288,475
3040 OVERTIME	2,723	662	500	104	0	0
3050 COMPENSATORY TIME	639	171	0	303	0	0
3100 SICK LEAVE	0	0	0	340	0	0
3110 HOLIDAY	5,363	7,553	0	5,810	0	0
3120 VACATION	4,110	1,392	0	1,338	0	0
3125 MANAGEMENT LEAVE	0	2,187	0	802	0	0
3510 CAFETERIA PLAN	21,982	21,854	23,490	19,098	38,700	39,990
3530 M/C & S/S - EMPLOYER	2,200	2,142	2,165	1,977	3,985	4,185
3560 PERS - RETIREMENT	32,244	26,142	28,470	26,430	47,045	48,495
3590 LIFE INSURANCE	444	360	495	326	910	950
3600 AUTO ALLOWANCE	2,109	0	0	0	0	0
3605 ANNUAL CREDIT MONITORING ALLOWANCE	135	135	135	215	215	215
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	1,887	0	0
4061 CELL PHONES/SATELLITE PHONES	633	0	0	0	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	0	0	0	56,240	31,950
4199 INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	4,188	8,670	8,960
4200 OFFICE SUPPLIES	1,888	1,513	1,800	812	2,000	2,000
4203 EQUIPMENT/FURNITURE	1,300	0	0	0	350	1,250
4210 POSTAGE	513	182	600	257	600	600
4245 EQUIPMENT MAINTENANCE	2,022	2,114	2,800	1,710	2,800	2,800
4310 DUES & SUBSCRIPTIONS	0	180	500	0	930	750
4320 TRAVEL & CONFERENCE	0	0	0	0	1,450	1,250
4330 TRAINING	294	80	1,800	363	1,580	1,580
4450 RELEASE/USE OF FEE	9,030	4,515	5,000	0	0	0
4550 CONTRACT SERVICES-ENGINEERING	25,290	33,358	90,000	2,430	45,000	55,000
4551 CONTRACT SERVICES-ENG PROJECTS	248,317	374,840	300,000	98,075	380,000	418,000
4605 CONTRACT SERVICES-CONSERV PLAN	0	31,713	0	8,836	0	0
Total ENGINEERING	495,652	637,413	615,370	284,938	865,245	906,450

001 GENERAL
4100 PLANNING

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	369,805	359,207	462,775	250,498	526,935	553,035
3040 OVERTIME	3,695	1,954	4,000	1,933	0	0
3050 COMPENSATORY TIME	5,701	7,036	0	4,128	0	0
3100 SICK LEAVE	4,049	3,426	0	12,568	0	0
3110 HOLIDAY	20,982	17,296	0	15,996	0	0
3120 VACATION	16,237	23,698	0	14,356	0	0
3125 MANAGEMENT LEAVE	3,228	4,503	0	1,990	0	0
3510 CAFETERIA PLAN	83,393	80,309	87,000	59,994	94,500	97,650
3530 M/C & S/S - EMPLOYER	6,823	6,811	6,710	4,960	7,640	8,020
3560 PERS - RETIREMENT	125,430	119,163	136,715	105,413	144,310	159,035
3590 LIFE INSURANCE	1,369	1,339	1,530	1,094	1,740	1,825
3600 AUTO ALLOWANCE	3,281	3,456	3,300	2,227	4,800	4,800
3605 ANNUAL CREDIT MONITORING ALLOWANCE	505	500	500	500	525	525
3650 VACATION BUYBACK	0	0	0	1,318	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	5,156	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	0	0	0	137,340	78,015
4199 INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	4,188	8,670	8,960
4200 OFFICE SUPPLIES	1,489	1,360	1,350	1,162	1,350	1,350
4210 POSTAGE	2,655	4,283	2,000	2,166	4,000	4,000
4255 SOFTWARE SUPPORT	3,153	428	3,200	0	0	0
4310 DUES & SUBSCRIPTIONS	1,047	797	950	40	850	1,050
4320 TRAVEL & CONFERENCE	2,800	165	3,500	2,725	3,500	3,500
4330 TRAINING	0	60	1,500	60	2,700	1,500
4332 MILEAGE REIMBURSEMENT	138	36	300	70	300	300
4336 COMMUNITY EVENTS	0	454	1,200	0	1,200	1,200
4345 NOTICE OF DETERMINATION	950	600	2,700	550	2,700	2,700
4450 RELEASE/USE OF FEE	39,048	53	15,000	0	0	0
4520 CONTRACT SERVICES-ATTORNEY	3,972	0	0	0	0	0
4534 CONTRACT SERVICES-GIS	10,925	11,144	11,000	11,144	0	0
4547 CONTRACT SERVICES-ARCH LANDSCP	11,415	32,075	25,000	35,872	35,000	35,000
4554 CONTRACT SERVICES-CONSULTANT	2,523	24,885	40,000	0	10,000	10,000
4582 CONTRACT SERVICES-STUDIES	0	0	0	0	1,000	0
4662 CONTRACT SERVICES-HOUSE ELEM	0	2,720	0	20,490	0	0
Total PLANNING	730,548	715,788	818,605	560,598	989,060	972,465

001 GENERAL
4200 PUBLIC SERVICES

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	204,002	197,259	236,920	135,407	256,060	268,820
3040 OVERTIME	0	0	3,000	0	0	0
3050 COMPENSATORY TIME	1,088	3,550	0	3,466	0	0
3100 SICK LEAVE	1,395	1,210	0	517	0	0
3110 HOLIDAY	11,333	12,005	0	11,045	0	0
3120 VACATION	20,668	10,953	0	8,824	0	0
3125 MANAGEMENT LEAVE	4,384	3,321	0	3,170	0	0
3510 CAFETERIA PLAN	48,848	45,327	48,720	33,597	50,400	52,080
3530 M/C & S/S - EMPLOYER	4,163	3,919	3,435	2,837	3,715	3,900
3560 PERS - RETIREMENT	72,046	67,919	72,605	60,839	76,415	79,125
3590 LIFE INSURANCE	798	751	780	610	845	890
3605 ANNUAL CREDIT MONITORING ALLOWANCE	300	280	280	280	280	280
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	4,586	0	0
4061 CELL PHONES/SATELLITE PHONES	1,007	0	0	0	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	0	0	0	73,245	41,610
4199 INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	4,188	8,670	8,960
4200 OFFICE SUPPLIES	1,882	1,492	1,800	283	1,800	1,800
4202 CRV GRANT USE	14,081	15,643	16,000	15,050	0	0
4203 EQUIPMENT/FURNITURE	0	0	0	0	250	250
4206 MATERIALS	261	290	500	0	500	500
4210 POSTAGE	159	163	300	32	300	300
4220 FUEL	751	1,797	900	943	2,000	2,000
4240 VEHICLE MAINTENANCE	746	287	1,600	575	1,600	1,600
4249 UNIFORMS	1,025	1,038	1,175	0	1,250	1,425
4250 SPECIAL DEPARTMENT SUPPLIES	301	487	500	0	1,000	1,000
4310 DUES & SUBSCRIPTIONS	645	648	1,000	695	950	950
4320 TRAVEL & CONFERENCE	90	3,523	4,000	2,054	4,000	4,500
4330 TRAINING	175	723	1,350	759	3,650	2,400
4332 MILEAGE REIMBURSEMENT	0	0	300	0	300	300
4596 CONTRACT SERVICES-E H S	49,676	50,831	66,000	41,338	62,000	64,000
4665 CONTRACT SERVICES-STORM DRAIN	43,289	27,014	168,000	62,032	173,000	200,000
Total PUBLIC SERVICES	489,048	458,460	637,540	393,127	722,230	736,690

001 GENERAL
4500 BUILDING & SAFETY

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	140,392	150,965	184,975	101,185	199,825	209,760
3040 OVERTIME	0	0	500	0	0	0
3050 COMPENSATORY TIME	252	249	0	951	0	0
3100 SICK LEAVE	4,012	2,896	0	2,538	0	0
3110 HOLIDAY	5,873	9,794	0	5,305	0	0
3120 VACATION	3,872	2,187	0	6,041	0	0
3125 MANAGEMENT LEAVE	279	690	0	1,155	0	0
3510 CAFETERIA PLAN	33,380	33,186	35,670	23,147	36,900	38,130
3530 M/C & S/S - EMPLOYER	2,472	2,632	2,685	1,916	2,900	3,045
3560 PERS - RETIREMENT	35,460	37,286	40,995	35,248	41,080	42,270
3590 LIFE INSURANCE	426	545	610	411	660	695
3600 AUTO ALLOWANCE	290	301	300	203	300	300
3605 ANNUAL CREDIT MONITORING ALLOWANCE	205	205	205	205	205	205
3650 VACATION BUYBACK	0	0	0	120	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	752	0	0
3660 ADMIN LEAVE BUYBACK	0	0	0	3,186	0	0
4062 AIR CARDS	1,482	0	0	0	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	0	0	0	53,625	30,465
4199 INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	4,188	8,670	8,960
4200 OFFICE SUPPLIES	3,011	2,023	2,700	2,063	2,700	2,700
4203 EQUIPMENT/FURNITURE	0	0	0	0	3,000	0
4206 MATERIALS	2	0	1,800	1,403	700	700
4210 POSTAGE	2	13	150	1	150	150
4220 FUEL	341	140	800	120	500	500
4240 VEHICLE MAINTENANCE	1,186	66	1,500	91	1,500	1,500
4249 UNIFORMS	0	0	0	0	450	625
4250 SPECIAL DEPARTMENT SUPPLIES	0	0	200	0	200	200
4255 SOFTWARE SUPPORT	2,565	428	3,200	0	0	0
4310 DUES & SUBSCRIPTIONS	295	610	700	0	700	700
4330 TRAINING	610	645	1,500	840	1,500	1,500
4332 MILEAGE REIMBURSEMENT	0	0	150	0	150	150
4534 CONTRACT SERVICES-GIS	10,925	11,144	11,000	11,144	0	0
4540 CONTRACT SERVICES-BLDG INSP	254,580	311,973	402,305	228,830	552,875	389,410
4542 CONTRACT SERVICES-SMIP	2,654	9,654	3,100	0	6,000	3,100
4543 CONTRACT SERVICES-BSAR FUND	1,993	3,767	2,000	11,588	4,000	2,000
Total BUILDING & SAFETY	512,494	589,429	705,420	442,631	918,590	737,065

001 GENERAL
4600 CODE ENFORCEMENT

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	156,694	171,891	193,235	94,799	299,125	313,960
3040 OVERTIME	0	19	2,000	0	0	0
3050 COMPENSATORY TIME	2,559	6,711	0	3,652	0	0
3100 SICK LEAVE	5,705	3,174	0	4,860	0	0
3110 HOLIDAY	6,540	8,952	0	6,715	0	0
3120 VACATION	4,046	5,094	0	1,667	0	0
3125 MANAGEMENT LEAVE	99	184	0	148	0	0
3510 CAFETERIA PLAN	49,307	53,878	50,460	31,135	72,900	75,330
3530 M/C & S/S - EMPLOYER	3,229	3,538	2,805	2,033	4,340	4,550
3560 PERS - RETIREMENT	58,722	64,333	60,325	51,364	83,525	86,035
3590 LIFE INSURANCE	568	709	640	452	990	1,035
3600 AUTO ALLOWANCE	535	672	300	203	300	300
3605 ANNUAL CREDIT MONITORING ALLOWANCE	265	290	290	265	405	405
3650 VACATION BUYBACK	0	0	0	120	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	192	0	0
4061 CELL PHONES/SATELLITE PHONES	1,393	0	0	0	0	0
4062 AIR CARDS	1,521	0	0	0	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	0	0	0	105,945	60,185
4199 INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	4,188	8,670	8,960
4200 OFFICE SUPPLIES	2,013	932	1,800	319	800	800
4210 POSTAGE	3,782	2,472	2,500	1,616	2,500	2,500
4220 FUEL	5,253	4,189	5,000	2,444	5,000	5,000
4240 VEHICLE MAINTENANCE	6,224	2,345	2,000	1,021	2,000	2,000
4249 UNIFORMS	1,492	823	2,100	0	1,350	1,875
4250 SPECIAL DEPARTMENT SUPPLIES	129	72	500	0	500	500
4255 SOFTWARE SUPPORT	2,565	428	3,000	0	0	0
4320 TRAVEL & CONFERENCE	94	0	0	0	0	0
4330 TRAINING	599	460	1,000	200	800	800
4520 CONTRACT SERVICES-ATTORNEY	23,692	49,486	30,000	19,426	35,000	35,000
4534 CONTRACT SERVICES-GIS	10,925	11,144	11,000	11,144	0	0
4538 CONTRACT SERVICES-CODE ENFORCE	31,996	59,183	0	75,108	0	0
4545 CONTRACT SERVICES-WEED ABATEMENT	4,265	5,100	8,000	0	7,000	7,000
4557 CONTRACT SERVICES-BOARD/SECURE	2,750	10,820	1,000	565	5,000	2,000
Total CODE ENFORCEMENT	392,897	474,929	386,330	313,636	636,150	608,235

001 GENERAL
6000 PARKS

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	39,925	43,104	61,300	31,344	73,735	77,435
3040 OVERTIME	1,257	2,047	5,000	1,449	0	0
3050 COMPENSATORY TIME	952	253	0	102	0	0
3100 SICK LEAVE	2,483	585	0	69	0	0
3110 HOLIDAY	2,871	2,510	0	2,475	0	0
3120 VACATION	2,954	2,953	0	1,531	0	0
3125 MANAGEMENT LEAVE	116	214	0	155	0	0
3510 CAFETERIA PLAN	18,725	18,617	20,010	13,799	20,700	21,390
3530 M/C & S/S - EMPLOYER	1,086	1,095	890	812	1,070	1,125
3560 PERS - RETIREMENT	18,272	18,880	20,445	18,649	20,940	21,510
3590 LIFE INSURANCE	191	199	205	161	245	255
3605 ANNUAL CREDIT MONITORING ALLOWANCE	115	115	115	115	115	115
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	631	0	0
4010 ELECTRICITY	4,056	16,971	35,000	4,997	25,000	30,000
4030 WATER/SEWER	139,044	207,479	175,000	121,788	225,000	225,000
4045 LANDSCAPING SUPPLIES	4,977	1,860	2,500	690	2,000	2,500
4055 JANITORIAL SUPPLIES	3,404	3,361	4,500	2,696	4,200	4,500
4060 TELEPHONE	4,558	9,882	1,000	8,136	10,000	10,000
4061 CELL PHONES/SATELLITE PHONES	969	790	600	448	1,000	1,000
4066 ALARM MONITORING	3,558	2,850	3,720	3,018	6,280	5,520
4070 BUILDING MAINTENANCE	30,846	24,041	35,000	8,068	20,100	39,000
4116 OPER TRANSF OUT-PARK DISTRICT	41,706	50,609	50,815	0	53,430	55,890
4198 CITY ADMINISTRATION	1,241	962	4,000	488	2,000	2,000
4199 INSURANCE DEPARTMENT CHARGE	5,935	8,030	8,375	4,188	8,670	8,960
4200 OFFICE SUPPLIES	160	1,520	360	77	360	360
4203 EQUIPMENT/FURNITURE	324	0	0	0	0	0
4206 MATERIALS	7,635	11,742	14,500	7,327	13,000	14,500
4220 FUEL	5,470	4,148	8,500	2,629	7,000	7,000
4224 OVERHEAD DOOR/GATE MAINTENANCE	0	750	500	0	775	775
4240 VEHICLE MAINTENANCE	1,076	2,695	1,600	1,071	1,600	1,600
4245 EQUIPMENT MAINTENANCE	109	0	1,000	0	1,000	66,000
4247 PARKS MAINTENANCE	61,380	0	0	35	0	0
4248 EQUIPMENT RENTAL/LEASE	0	416	700	0	600	700
4249 UNIFORMS	916	1,082	1,100	636	1,100	1,100
4330 TRAINING	0	0	400	0	400	400
4504 CONTRACT SERVICES-JANITORIAL SERVICES	40,848	40,848	44,520	27,232	44,525	47,000
4526 CONTRACT SERVICES-YMCA	431,181	457,302	497,500	288,750	513,750	526,250
4533 CONTRACT SERVICES-SOFTWARE SUBSCRIPTIONS	450	450	700	475	700	700
4585 CONTRACT SERVICES-LANDSCAPE MAINTENANCE	74,688	75,974	80,995	50,039	81,485	85,670

001 GENERAL
6000 PARKS

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4587 CONTRACT SERVICES-ELEVATOR MAINTENANCE	8,936	8,450	8,925	5,649	8,925	8,925
4588 CONTRACT SERVICES-HVAC MAINTENANCE	83,223	68,878	68,015	19,967	72,100	75,770
4589 CONTRACT SERVICES-PEST CONTROL	1,569	1,097	2,500	768	2,500	2,500
4680 CONTRACT SERVICES-TREE TRIM	9,842	10,801	13,000	9,787	13,000	14,300
6060 VEHICLES	0	0	0	103,640	0	0
6803 FACILITIES CONSTRUCTION	0	0	49,000	0	0	0
Total PARKS	1,057,048	1,103,560	1,222,290	743,891	1,237,305	1,359,750

001 GENERAL
6010 GRAFFITI

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	52,806	51,424	61,100	36,270	79,800	83,800
3040 OVERTIME	1,183	915	2,000	1,157	0	0
3050 COMPENSATORY TIME	254	821	0	786	0	0
3100 SICK LEAVE	706	1,008	0	1,330	0	0
3110 HOLIDAY	3,001	2,856	0	1,783	0	0
3120 VACATION	4,221	5,788	0	3,795	0	0
3510 CAFETERIA PLAN	16,283	16,188	17,400	11,999	18,000	18,600
3530 M/C & S/S - EMPLOYER	1,119	1,129	885	818	1,160	1,215
3560 PERS - RETIREMENT	22,743	23,408	24,705	21,022	28,960	30,025
3590 LIFE INSURANCE	191	195	205	157	265	280
3605 ANNUAL CREDIT MONITORING ALLOWANCE	100	100	100	100	100	100
4061 CELL PHONES/SATELLITE PHONES	433	398	540	217	540	540
4198 CITY ADMINISTRATION	401	631	1,000	84	1,000	1,000
4199 INSURANCE DEPARTMENT CHARGE	5,980	8,090	8,440	4,220	8,735	9,025
4200 OFFICE SUPPLIES	0	27	0	31	0	0
4206 MATERIALS	3,171	3,833	4,500	3,378	5,200	4,500
4220 FUEL	2,524	3,704	3,500	2,600	3,000	3,500
4240 VEHICLE MAINTENANCE	8,803	5,278	2,000	371	6,000	2,000
4245 EQUIPMENT MAINTENANCE	301	311	1,800	189	1,800	1,800
4249 UNIFORMS	443	333	550	363	625	625
4330 TRAINING	0	0	200	0	200	200
4347 GRAFFITI REWARD PROGRAM	0	0	250	0	250	250
4667 CONTRACT SERVICES-GRAFFITI	0	0	0	0	25,000	25,000
Total GRAFFITI	124,663	126,437	129,175	90,670	180,635	182,460

001 GENERAL
6020 COMMUNITY VOLUNTEER SERVICES

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	34,413	36,109	40,500	24,077	43,800	45,975
3040 OVERTIME	0	0	1,000	0	0	0
3050 COMPENSATORY TIME	225	496	0	2,114	0	0
3100 SICK LEAVE	225	33	0	942	0	0
3110 HOLIDAY	2,295	2,023	0	1,001	0	0
3120 VACATION	1,927	1,231	0	0	0	0
3510 CAFETERIA PLAN	12,212	12,141	13,050	8,999	13,500	13,950
3530 M/C & S/S - EMPLOYER	726	741	590	526	635	670
3560 PERS - RETIREMENT	16,005	16,510	17,470	15,029	18,240	18,850
3590 LIFE INSURANCE	129	131	135	105	145	155
3605 ANNUAL CREDIT MONITORING ALLOWANCE	75	75	75	75	75	75
4061 CELL PHONES/SATELLITE PHONES	313	0	0	0	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	0	0	0	19,620	11,145
4199 INSURANCE DEPARTMENT CHARGE	5,980	8,090	8,440	4,220	8,735	9,025
4200 OFFICE SUPPLIES	628	681	720	223	800	800
4206 MATERIALS	0	445	1,000	229	1,700	1,700
4210 POSTAGE	252	84	600	192	700	700
4300 ADVERTISING	0	0	1,000	0	1,000	1,000
4310 DUES & SUBSCRIPTIONS	140	0	180	150	180	240
4330 TRAINING	0	86	550	290	700	700
4332 MILEAGE REIMBURSEMENT	0	0	200	0	200	200
4336 COMMUNITY EVENTS	238	15,180	19,200	11,135	24,050	24,050
Total COMMUNITY VOLUNTEER SERVICES	75,783	94,056	104,710	69,307	134,080	129,235

Expenditure by Object Budget Flexsheet: Finance Sub Expenditures

03/10/2023

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CITY OF HIGHLAND

001 GENERAL
6100 TRAILS

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4198 CITY ADMINISTRATION	6,880	6,259	4,000	2,884	4,000	4,000
4206 MATERIALS	3,861	1,957	5,000	500	5,000	5,000
4248 EQUIPMENT RENTAL/LEASE	0	0	500	0	500	500
4592 CONTRACT SERVICES-TRAILS MAINTENANCE	1,205	4,050	5,000	3,000	5,000	5,000
Total TRAILS	11,946	12,266	14,500	6,384	14,500	14,500

002 TRAFFIC SAFETY
8200 TRAFFIC SAFETY

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4530 CONTRACT SERVICES-CROSS GUARD	4,091	54,270	59,000	37,744	70,000	70,000
Total TRAFFIC SAFETY	4,091	54,270	59,000	37,744	70,000	70,000

004 GAS TAX

8310 GAS TAX

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	312,061	366,877	450,780	252,868	493,325	517,940
3040 OVERTIME	5,709	9,287	10,000	5,958	0	0
3050 COMPENSATORY TIME	971	1,524	0	266	0	0
3100 SICK LEAVE	2,887	6,687	0	2,719	0	0
3110 HOLIDAY	15,528	21,905	0	13,416	0	0
3120 VACATION	16,742	21,033	0	16,571	0	0
3125 MANAGEMENT LEAVE	2,587	8,357	0	5,823	0	0
3510 CAFETERIA PLAN	71,155	80,132	86,130	56,313	88,200	91,140
3530 M/C & S/S - EMPLOYER	6,227	7,514	6,535	5,150	7,155	7,510
3560 PERS - RETIREMENT	98,247	119,746	129,000	106,374	141,795	147,145
3580 DEFERRED COMPENSATION	421	451	420	313	500	500
3590 LIFE INSURANCE	1,032	1,287	1,490	1,025	1,630	1,710
3600 AUTO ALLOWANCE	2,816	3,748	3,720	2,491	3,720	3,720
3605 ANNUAL CREDIT MONITORING ALLOWANCE	435	495	495	430	490	490
3650 VACATION BUYBACK	906	3,457	0	2,720	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	4,121	6,371	0	3,146	0	0
3660 ADMIN LEAVE BUYBACK	2,314	2,002	0	1,886	0	0
4010 ELECTRICITY	9,003	11,445	10,000	11,710	18,000	18,000
4030 WATER/SEWER	18,027	20,805	42,000	29,528	52,000	52,000
4045 LANDSCAPING SUPPLIES	0	236	550	173	550	550
4055 JANITORIAL SUPPLIES	885	1,190	1,200	228	1,200	1,200
4060 TELEPHONE	29,079	35,652	16,140	18,667	25,920	25,920
4061 CELL PHONES/SATELLITE PHONES	2,664	1,840	1,800	1,026	1,800	1,800
4062 AIR CARDS	988	912	480	417	960	960
4066 ALARM MONITORING	1,685	2,215	1,900	1,755	2,970	2,440
4070 BUILDING MAINTENANCE	5,113	12,212	3,000	2,310	3,000	5,500
4080 BUILDING SERVICES DEPT CHARGE	15,425	40,455	37,605	18,803	56,240	56,055
4198 CITY ADMINISTRATION	14,332	16,115	11,000	13,960	15,000	15,000
4199 INSURANCE DEPARTMENT CHARGE	356,915	482,980	503,725	251,863	521,630	538,865
4200 OFFICE SUPPLIES	964	2,235	2,200	450	2,500	2,500
4203 EQUIPMENT/FURNITURE	2,980	2,734	3,700	0	34,350	33,550
4206 MATERIALS	41,956	53,864	50,000	29,858	52,000	53,000
4210 POSTAGE	0	0	50	0	50	50
4220 FUEL	8,096	12,417	8,900	8,709	13,000	13,000
4224 OVERHEAD DOOR/GATE MAINTENANCE	1,824	2,432	2,500	0	2,500	2,500
4240 VEHICLE MAINTENANCE	17,948	7,406	8,000	1,680	7,500	8,000
4245 EQUIPMENT MAINTENANCE	4,297	4,997	5,000	3,019	8,000	8,500
4248 EQUIPMENT RENTAL/LEASE	0	0	1,000	0	1,000	1,000
4249 UNIFORMS	1,221	1,649	1,650	652	2,575	1,875

Expenditure by Object Budget Flexsheet: Finance Sub Expenditures

03/10/2023

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CITY OF HIGHLAND

004 GAS TAX

8310 GAS TAX

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
4255 SOFTWARE SUPPORT	9,817	5,715	5,300	0	1,000	0
4310 DUES & SUBSCRIPTIONS	0	0	105	0	520	0
4330 TRAINING	710	450	295	750	1,140	1,140
4332 MILEAGE REIMBURSEMENT	0	0	100	0	100	100
4534 CONTRACT SERVICES-GIS	0	0	3,000	0	3,000	3,000
4553 CONTRACT SERVICES-U S A	5,159	10,579	6,845	10,186	13,845	13,845
4570 CONTRACT SERVICES-STREET MAINT	18,608	58,329	60,000	18,677	80,000	85,000
4576 CONTRACT SERVICES-EMERG WORK	6,413	16,702	10,000	6,694	10,000	10,000
4578 CONTRACT SERVICES-STRIPING	20,502	30,400	25,000	24,363	29,800	32,800
4580 CONTRACT SERVICES-TRAFFIC SIG	239,221	247,702	185,000	167,923	250,000	250,000
4585 CONTRACT SERVICES-LANDSCAPE MAINTENANCE	4,800	4,800	17,500	9,390	35,080	38,400
4588 CONTRACT SERVICES-HVAC MAINTENANCE	2,275	2,725	3,400	1,100	5,700	5,700
4589 CONTRACT SERVICES-PEST CONTROL	240	124	960	560	960	960
4591 CONTRACT SERVICES-SIDEWALK REPAIR	38,550	52,406	30,000	37,739	40,000	45,000
4666 CONTRACT SERVICES-STRM DRN MNT	10,105	12,221	29,000	6,022	14,000	16,000
4680 CONTRACT SERVICES-TREE TRIM	47,247	66,079	70,000	52,092	70,000	70,000
6040 EQUIPMENT	53,576	0	108,200	0	85,000	0
6550 TRAFFIC IMPROVEMENTS	162,404	1,437,555	0	71,377	1,152,645	1,210,015
Total GAS TAX	1,697,188	3,320,451	1,955,675	1,279,150	3,352,350	3,394,380

006 COMMUNITY DEV BLOCK GRANT
8400 HCD

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	62,659	33,785	114,315	39,235	0	0
3040 OVERTIME	0	58	0	0	0	0
3050 COMPENSATORY TIME	761	725	0	39	0	0
3100 SICK LEAVE	2,861	2,155	0	847	0	0
3110 HOLIDAY	4,220	5,075	0	2,143	0	0
3120 VACATION	3,493	5,827	0	2,505	0	0
3125 MANAGEMENT LEAVE	494	919	0	739	0	0
3510 CAFETERIA PLAN	15,166	9,617	24,360	8,860	0	0
3530 M/C & S/S - EMPLOYER	1,272	781	1,660	765	0	0
3560 PERS - RETIREMENT	18,040	13,421	31,310	24,520	0	0
3590 LIFE INSURANCE	249	157	380	267	0	0
3600 AUTO ALLOWANCE	1,071	936	1,500	1,013	0	0
3605 ANNUAL CREDIT MONITORING ALLOWANCE	65	140	180	65	0	0
3650 VACATION BUYBACK	0	0	0	599	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	959	0	0
4198 CITY ADMINISTRATION	0	0	0	0	120,000	120,000
4348 CDBG PROGRAMS	48,365	50,400	65,000	34,544	65,000	65,000
4353 CDBG CV PROGRAMS	135,565	94,432	27,090	35,778	0	0
6550 TRAFFIC IMPROVEMENTS	641,029	0	390,000	0	230,000	230,000
Total HCD	935,310	218,428	655,795	152,878	415,000	415,000

007 DEVELOPMENT IMPACT FEES
8330 DEVELOPMENT IMPACT FEES

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4070 BUILDING MAINTENANCE	0	0	0	0	25,000	0
4450 RELEASE/USE OF FEE	78,362	0	0	0	0	0
6030 BUILDING	0	34,918	27,000	49,988	1,140,000	0
6040 EQUIPMENT	0	0	0	0	98,000	0
6060 VEHICLES	0	0	0	0	100,000	0
6530 STREET/SIDEWALK CONSTRUCTION	66,883	2,063	0	55	0	0
6545 SIDEWALK REPAIRS	6,699	0	0	0	0	0
6550 TRAFFIC IMPROVEMENTS	21,071	24,889	0	21,844	0	0
6600 STORM DRAIN PROJECTS	6,128	13,405	460,000	3,912	0	0
6803 FACILITIES CONSTRUCTION	0	0	0	0	100,000	0
6813 BRIDGE CONSTRUCTION	889,570	5,012,686	481,000	51,111	0	0
6816 TRAILS CONSTRUCTION	0	0	30,000	0	0	0
Total DEVELOPMENT IMPACT FEES	1,068,713	5,087,961	998,000	126,910	1,463,000	0

008 DEVELOPER IN-LIEU FEES
8340 DEVELOPER IN-LIEU FEES

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
3010 SALARIES	0	0	29,200	0	31,600	33,200
3530 M/C & S/S - EMPLOYER	0	0	2,235	0	2,420	2,540
4203 EQUIPMENT/FURNITURE	0	0	0	0	3,750	0
6040 EQUIPMENT	12,212	0	0	0	0	0
6530 STREET/SIDEWALK CONSTRUCTION	93,706	92,432	0	230	0	0
6550 TRAFFIC IMPROVEMENTS	2,843	165	0	0	0	0
Total DEVELOPER IN-LIEU FEES	108,761	92,597	31,435	230	37,770	35,740

010 CAPITAL IMPROVEMENTS
3830 FACILITIES CONSTRUCTION

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
3010 SALARIES	122,899	130,958	159,110	91,055	179,125	188,020
3040 OVERTIME	3,365	5,276	500	3,446	0	0
3050 COMPENSATORY TIME	10	48	0	19	0	0
3100 SICK LEAVE	10	0	0	292	0	0
3110 HOLIDAY	4,641	8,417	0	3,429	0	0
3120 VACATION	4,267	4,237	0	3,636	0	0
3125 MANAGEMENT LEAVE	410	3,421	0	1,710	0	0
3510 CAFETERIA PLAN	18,787	18,617	20,010	12,457	21,600	22,320
3530 M/C & S/S - EMPLOYER	2,150	2,413	2,310	1,661	2,600	2,725
3560 PERS - RETIREMENT	28,619	34,659	38,220	29,742	45,620	47,445
3590 LIFE INSURANCE	302	376	525	296	590	620
3600 AUTO ALLOWANCE	1,808	3,037	3,000	2,001	3,000	3,000
3605 ANNUAL CREDIT MONITORING ALLOWANCE	115	115	115	85	120	120
3650 VACATION BUYBACK	226	2,867	0	2,288	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	1,436	2,437	0	2,137	0	0
3660 ADMIN LEAVE BUYBACK	0	1,292	0	1,515	0	0
4080 BUILDING SERVICES DEPT CHARGE	11,495	21,145	19,660	9,830	31,390	31,285
4130 OPER TRANSF OUT-MAJOR GRANTS FUND	0	0	0	90,049	0	0
4198 CITY ADMINISTRATION	797	0	0	0	0	0
4199 INSURANCE DEPARTMENT CHARGE	5,980	8,090	8,440	4,220	8,735	9,025
4520 CONTRACT SERVICES-ATTORNEY	1,197	0	0	0	0	0
4554 CONTRACT SERVICES-CONSULTANT	6,620	0	0	0	0	0
6530 STREET/SIDEWALK CONSTRUCTION	96,257	0	0	0	0	0
6533 STREET WIDENING PROJECTS	6,489	0	0	0	0	0
6545 SIDEWALK REPAIRS	12,559	0	0	0	0	0
6550 TRAFFIC IMPROVEMENTS	115,399	106,993	226,000	31,615	0	0
6600 STORM DRAIN PROJECTS	15,778	41,382	0	44,453	0	0
6813 BRIDGE CONSTRUCTION	1,755,393	94,038	2,012,000	16,572	0	0
Total FACILITIES CONSTRUCTION	2,217,009	489,818	2,489,890	352,508	292,780	304,560

012 LANDSCAPE MAINTENANCE DISTRICT

8500 LANDSCAPE MAINTENANCE DISTRICT

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	19,333	21,133	30,205	15,261	36,650	38,490
3040 OVERTIME	663	1,102	1,000	806	0	0
3050 COMPENSATORY TIME	486	128	0	51	0	0
3100 SICK LEAVE	1,228	274	0	69	0	0
3110 HOLIDAY	1,375	1,210	0	1,278	0	0
3120 VACATION	1,543	1,438	0	734	0	0
3510 CAFETERIA PLAN	9,770	9,713	10,440	7,199	10,800	11,160
3530 M/C & S/S - EMPLOYER	543	549	440	408	530	560
3560 PERS - RETIREMENT	9,316	9,639	10,450	9,577	10,715	11,000
3590 LIFE INSURANCE	94	98	105	79	120	130
3605 ANNUAL CREDIT MONITORING ALLOWANCE	60	60	60	60	60	60
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	316	0	0
4010 ELECTRICITY	10,659	11,337	14,000	6,265	13,000	14,000
4030 WATER/SEWER	195,654	232,320	225,000	148,203	225,000	225,000
4198 CITY ADMINISTRATION	160	87	500	0	500	500
4206 MATERIALS	5,248	5,954	7,000	5,583	7,000	7,000
4220 FUEL	344	2,165	0	1,380	0	0
4550 CONTRACT SERVICES-ENGINEERING	6,500	9,142	6,900	0	7,000	7,700
4585 CONTRACT SERVICES-LANDSCAPE MAINTENANCE	229,748	260,121	262,725	145,509	292,475	319,125
4589 CONTRACT SERVICES-PEST CONTROL	880	0	1,400	0	0	0
Total LANDSCAPE MAINTENANCE DISTRICT	493,604	566,470	570,225	342,778	603,850	634,725

013 STREET LIGHT DISTRICT

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4011 ELECTRICITY - STREET LIGHTING	351,599	289,021	275,000	196,091	300,000	310,000
4198 CITY ADMINISTRATION	0	0	2,000	0	2,000	2,000
4206 MATERIALS	0	3,748	15,000	0	15,000	15,000
4310 DUES & SUBSCRIPTIONS	1,260	1,260	1,500	1,260	1,400	1,500
4550 CONTRACT SERVICES-ENGINEERING	7,904	0	7,100	0	7,000	7,700
4664 CONTRACT SERVICES-STREET LIGHT MAINT.	99,571	120,777	100,000	65,325	100,000	105,000
Total STREET LIGHT DISTRICT	460,334	414,806	400,600	262,676	425,400	441,200

014 COMMUNITY FACILITIES DISTRICTS

8520 COMMUNITY FACILITIES DISTRICTS

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4198 CITY ADMINISTRATION	9,025	9,480	9,750	6,550	10,300	10,550
4200 OFFICE SUPPLIES	0	0	500	0	250	250
4210 POSTAGE	0	0	100	0	50	50
4554 CONTRACT SERVICES-CONSULTANT	0	600	0	0	0	0
Total COMMUNITY FACILITIES DISTRICTS	9,025	10,080	10,350	6,550	10,600	10,850

015 COMMUNITY TRAILS DISTRICT
8530 COMMUNITY TRAILS DISTRICT

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4198 CITY ADMINISTRATION	1,786	1,986	4,000	458	4,000	4,000
4206 MATERIALS	285	2,472	7,000	0	7,000	7,000
4550 CONTRACT SERVICES-ENGINEERING	450	0	1,100	0	1,000	1,100
4592 CONTRACT SERVICES-TRAILS MAINTENANCE	897	780	15,000	0	15,000	15,000
Total COMMUNITY TRAILS DISTRICT	3,418	5,238	27,100	458	27,000	27,100

016 PARK MAINTENANCE DISTRICT

8540 PARK MAINTENANCE DISTRICT

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
3010 SALARIES	19,332	21,132	30,205	15,261	36,650	38,490
3040 OVERTIME	663	1,102	1,000	806	0	0
3050 COMPENSATORY TIME	486	128	0	51	0	0
3100 SICK LEAVE	1,228	274	0	69	0	0
3110 HOLIDAY	1,375	1,210	0	1,278	0	0
3120 VACATION	1,543	1,438	0	734	0	0
3510 CAFETERIA PLAN	9,770	9,713	10,440	7,199	10,800	11,160
3530 M/C & S/S - EMPLOYER	543	549	440	408	530	560
3560 PERS - RETIREMENT	9,315	9,638	10,450	9,577	10,715	11,000
3590 LIFE INSURANCE	94	98	100	79	120	130
3605 ANNUAL CREDIT MONITORING ALLOWANCE	60	60	60	60	60	60
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	316	0	0
4010 ELECTRICITY	750	739	1,000	406	1,000	1,000
4030 WATER/SEWER	28,092	47,155	32,500	29,946	32,500	32,500
4066 ALARM MONITORING	300	275	0	225	0	0
4198 CITY ADMINISTRATION	270	169	500	0	500	500
4203 EQUIPMENT/FURNITURE	0	1,350	2,400	0	2,400	2,400
4206 MATERIALS	4,208	3,787	7,000	2,029	6,500	7,000
4220 FUEL	344	2,165	0	1,380	2,500	2,500
4245 EQUIPMENT MAINTENANCE	0	0	550	0	550	550
4550 CONTRACT SERVICES-ENGINEERING	450	900	1,100	0	1,000	1,100
4585 CONTRACT SERVICES-LANDSCAPE MAINTENANCE	20,743	19,968	21,595	13,561	22,000	24,205
4680 CONTRACT SERVICES-TREE TRIM	4,700	4,870	7,700	4,690	8,250	9,075
Total PARK MAINTENANCE DISTRICT	104,266	126,720	127,040	88,075	136,075	142,230

017 MEASURE I

8350 MEASURE I

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4127 OPER TRANSF OUT-GRANTS FUND	0	0	0	149,230	0	0
4198 CITY ADMINISTRATION	0	0	0	4,485	0	0
6530 STREET/SIDEWALK CONSTRUCTION	459,294	516,439	83,000	47,438	0	0
6545 SIDEWALK REPAIRS	14,345	4,521	0	136	0	0
6550 TRAFFIC IMPROVEMENTS	237,127	1,919,733	91,000	107,779	0	0
6813 BRIDGE CONSTRUCTION	0	0	43,000	0	0	0
Total MEASURE I	710,766	2,440,693	217,000	309,068	0	0

019 CFD 2022-01 MEDITERRA

8430 CFD 2022-01 MEDITERRA

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4011 ELECTRICITY - STREET LIGHTING	0	0	0	0	0	985
4030 WATER/SEWER	0	0	0	0	0	950
4070 BUILDING MAINTENANCE	0	0	0	0	0	5,090
4198 CITY ADMINISTRATION	0	0	0	0	1,200	1,200
4206 MATERIALS	0	0	0	0	0	3,640
4245 EQUIPMENT MAINTENANCE	0	0	0	0	0	720
4310 DUES & SUBSCRIPTIONS	0	0	0	0	0	530
4550 CONTRACT SERVICES-ENGINEERING	0	0	0	0	7,000	7,000
4585 CONTRACT SERVICES-LANDSCAPE MAINTENANCE	0	0	0	0	0	60,730
4592 CONTRACT SERVICES-TRAILS MAINTENANCE	0	0	0	0	0	6,440
4664 CONTRACT SERVICES-STREET LIGHT MAINT.	0	0	0	0	0	635
Total CFD 2022-01 MEDITERRA	0	0	0	0	8,200	87,920

020 AQMD
8440 AB 2766

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4198 CITY ADMINISTRATION	0	0	5,000	0	5,000	5,000
4550 CONTRACT SERVICES-ENGINEERING	59,273	63,525	38,400	39,380	65,000	72,000
6040 EQUIPMENT	0	0	0	0	75,000	0
6550 TRAFFIC IMPROVEMENTS	191	0	45,000	0	0	0
Total AB 2766	59,464	63,525	88,400	39,380	145,000	77,000

021 COPS
8450 AB 3229

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4560 CONTRACT SERVICES-SHERIFF	156,894	161,330	165,000	165,306	170,000	175,000
Total AB 3229	156,894	161,330	165,000	165,306	170,000	175,000

023 GENERAL CAPITAL FINANCING
3890 CAPITAL CONSTRUCTION

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
3010 SALARIES	10,674	15,120	17,310	13,916	39,990	41,985
3040 OVERTIME	0	0	500	0	1,000	1,000
3050 COMPENSATORY TIME	75	216	0	777	0	0
3100 SICK LEAVE	75	219	0	428	0	0
3110 HOLIDAY	765	830	0	831	0	0
3120 VACATION	642	633	0	40	0	0
3510 CAFETERIA PLAN	4,071	4,857	5,220	4,143	8,100	8,370
3530 M/C & S/S - EMPLOYER	242	313	250	288	580	610
3560 PERS - RETIREMENT	5,335	6,362	6,745	6,152	10,440	10,780
3590 LIFE INSURANCE	43	56	60	50	130	140
3605 ANNUAL CREDIT MONITORING ALLOWANCE	25	30	30	45	45	45
4080 BUILDING SERVICES DEPT CHARGE	2,525	5,515	5,130	2,565	11,770	11,730
4101 OPER TRANSF OUT-GENERAL FUND	284,104	0	0	0	0	0
4104 OPER TRANSF OUT-GAS TAX	145,023	145,023	145,025	0	145,025	145,025
4142 OPER TRANSF OUT-GENERAL SVCS	284,104	0	0	0	0	0
4199 INSURANCE DEPARTMENT CHARGE	5,980	8,090	8,440	4,220	8,735	9,025
4203 EQUIPMENT/FURNITURE	10,490	3,257	0	0	0	0
4450 RELEASE/USE OF FEE	127,038	0	0	0	0	0
4533 CONTRACT SERVICES-SOFTWARE SUBSCRIPTIONS	15,950	9,075	0	9,350	9,350	9,350
4550 CONTRACT SERVICES-ENGINEERING	55,179	11,680	50,000	24,252	65,000	50,000
4554 CONTRACT SERVICES-CONSULTANT	41,235	33,421	39,000	24,960	39,000	39,000
4558 CONTRACT SERVICES-APPRAISAL	0	0	0	0	1,000	1,000
4582 CONTRACT SERVICES-STUDIES	3,683	42,401	25,000	8,150	67,500	50,000
4592 CONTRACT SERVICES-TRAILS MAINTENANCE	28,000	1,806	0	894	0	0
6040 EQUIPMENT	0	0	0	0	35,000	35,000
6530 STREET/SIDEWALK CONSTRUCTION	19,013	4,773	0	173	0	0
6545 SIDEWALK REPAIRS	2,608	1,208	0	2,184	0	0
6550 TRAFFIC IMPROVEMENTS	18,580	69,813	0	35	0	0
6816 TRAILS CONSTRUCTION	10,919	43,413	215,000	7,730	0	0
Total CAPITAL CONSTRUCTION	1,076,378	408,111	517,710	111,183	442,665	413,060

024 STREET/STORM DRAIN MAINT DIST

8470 STREET/STORM DRAIN MAINT DIST

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
3010 SALARIES	2,454	2,492	3,175	1,813	3,710	3,895
3040 OVERTIME	18	51	0	31	0	0
3050 COMPENSATORY TIME	34	41	0	5	0	0
3100 SICK LEAVE	42	84	0	33	0	0
3110 HOLIDAY	154	156	0	92	0	0
3120 VACATION	121	157	0	192	0	0
3125 MANAGEMENT LEAVE	23	43	0	31	0	0
3510 CAFETERIA PLAN	814	809	870	600	900	930
3530 M/C & S/S - EMPLOYER	57	59	50	42	55	55
3560 PERS - RETIREMENT	915	949	1,015	896	1,050	1,080
3590 LIFE INSURANCE	10	10	15	8	10	15
3605 ANNUAL CREDIT MONITORING ALLOWANCE	5	5	5	5	5	5
4198 CITY ADMINISTRATION	0	0	1,000	0	1,000	1,000
4206 MATERIALS	0	0	1,000	0	1,000	1,000
4220 FUEL	67	314	0	219	0	0
4534 CONTRACT SERVICES-GIS	0	0	4,000	0	0	4,000
4550 CONTRACT SERVICES-ENGINEERING	3,464	2,232	3,900	0	4,000	4,400
4570 CONTRACT SERVICES-STREET MAINT	0	0	7,000	0	7,000	7,000
4666 CONTRACT SERVICES-STRM DRN MNT	1,040	1,784	13,000	530	13,000	13,000
4680 CONTRACT SERVICES-TREE TRIM	1,020	0	1,000	0	1,000	1,000
Total STREET/STORM DRAIN MAINT DIST	10,238	9,186	36,030	4,497	32,730	37,380

026 JUSTICE ASSISTANCE GRANT

8480 JUSTICE ASSISTANCE GRANT

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4203 EQUIPMENT/FURNITURE	15,759	0	0	0	0	0
4560 CONTRACT SERVICES-SHERIFF	0	0	20,000	0	20,000	20,000
Total JUSTICE ASSISTANCE GRANT	15,759	0	20,000	0	20,000	20,000

028 PARAMEDIC DEPARTMENT
2050 PARAMEDIC DEPARTMENT

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
4010 ELECTRICITY	14,650	14,986	14,200	13,152	21,000	22,000
4020 GAS	1,774	1,792	1,330	1,754	2,500	2,750
4030 WATER/SEWER	4,945	5,046	6,535	4,420	7,500	8,000
4040 PEST CONTROL SUPPLIES	0	0	25	0	25	25
4045 LANDSCAPING SUPPLIES	24	21	150	32	150	150
4055 JANITORIAL SUPPLIES	1,933	2,083	2,750	1,594	2,750	2,750
4061 CELL PHONES/SATELLITE PHONES	2,112	1,984	1,740	1,141	2,100	2,100
4062 AIR CARDS	3,459	3,762	3,360	2,254	3,360	3,360
4065 INTERNET/CABLE	5,918	5,645	6,000	4,147	6,240	6,240
4066 ALARM MONITORING	375	275	510	225	510	510
4070 BUILDING MAINTENANCE	42,503	6,651	6,000	2,546	16,500	19,000
4198 CITY ADMINISTRATION	1,421	1,314	1,650	883	1,650	1,650
4200 OFFICE SUPPLIES	1,017	2,056	1,800	1,627	1,800	1,800
4203 EQUIPMENT/FURNITURE	20,984	3,537	5,450	3,120	1,000	1,000
4206 MATERIALS	0	644	1,500	293	1,500	1,500
4207 PARAMEDIC SUPPLIES	11,589	27,549	14,000	19,379	17,000	17,000
4209 RADIO ACCESS	7,287	7,504	5,500	3,887	7,920	7,920
4210 POSTAGE	7	0	100	55	100	100
4211 PARAMEDIC EQUIPMENT MAINTENANCE	3,954	3,048	5,500	2,707	7,500	7,500
4220 FUEL	17,007	26,500	21,475	16,887	21,475	21,475
4222 GENERATOR PERMITS/MAINT/INSP	279	609	3,890	310	3,940	3,940
4223 ICEMA PERMITS & INSP	3,200	3,200	3,200	3,200	3,200	3,200
4224 OVERHEAD DOOR/GATE MAINTENANCE	3,321	2,357	4,000	3,860	4,000	4,000
4240 VEHICLE MAINTENANCE	47,073	66,640	49,000	62,754	59,000	59,000
4243 SCBA FLOW TESTING/HYDRO TESTING	2,902	11,505	2,150	0	2,800	2,800
4244 FIRE EXTING/FIRE SPRINKLER TESTING	275	280	1,000	0	1,000	1,000
4245 EQUIPMENT MAINTENANCE	1,903	7,853	2,300	665	2,300	2,300
4250 SPECIAL DEPARTMENT SUPPLIES	0	0	50	0	50	50
4360 INSURANCE PREMIUMS	10,000	10,000	10,000	0	10,000	10,000
4520 CONTRACT SERVICES-ATTORNEY	16,849	221	0	0	0	0
4550 CONTRACT SERVICES-ENGINEERING	2,200	3,000	2,400	3,200	3,600	3,750
4567 CONTRACT SERVICES-PARAMEDIC	1,233,136	646,978	2,037,560	118,984	2,241,290	2,353,355
4574 CONTRACT SERVICES-MEDICAL DIRECTOR	0	14,500	10,000	0	10,000	10,000
4588 CONTRACT SERVICES-HVAC MAINTENANCE	2,059	1,685	2,000	1,900	2,000	2,000
4589 CONTRACT SERVICES-PEST CONTROL	396	423	800	319	1,000	1,000
4680 CONTRACT SERVICES-TREE TRIM	414	792	900	589	1,000	1,100
Total PARAMEDIC DEPARTMENT	1,464,966	884,440	2,228,825	37,916	2,467,760	2,584,325

029 FIRE DEPARTMENT

2100 FIRE DEPARTMENT

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
4010 ELECTRICITY	14,650	14,986	14,200	13,151	21,000	22,000
4020 GAS	1,774	1,792	1,330	1,754	2,500	2,750
4030 WATER/SEWER	4,885	5,241	6,535	4,675	7,500	8,000
4040 PEST CONTROL SUPPLIES	0	0	25	0	25	25
4045 LANDSCAPING SUPPLIES	24	21	150	32	150	150
4055 JANITORIAL SUPPLIES	1,933	2,083	2,750	1,594	2,750	2,750
4060 TELEPHONE	0	0	2,520	0	0	0
4061 CELL PHONES/SATELLITE PHONES	257	278	300	150	300	300
4065 INTERNET/CABLE	5,918	5,645	60	4,147	6,240	6,240
4066 ALARM MONITORING	375	275	510	225	510	510
4070 BUILDING MAINTENANCE	42,360	6,650	6,000	2,545	16,500	19,000
4128 OPER TRANSF OUT-PARAMEDIC DEPT	1,099,090	519,304	1,868,825	0	2,097,760	2,209,325
4198 CITY ADMINISTRATION	1,421	1,314	1,650	883	1,650	1,650
4200 OFFICE SUPPLIES	1,536	2,056	1,800	1,627	2,100	2,100
4203 EQUIPMENT/FURNITURE	21,051	3,516	5,450	3,120	9,000	7,500
4204 PERSONAL PROTECTIVE EQUIPMENT	11,470	1,832	13,000	0	18,000	18,000
4206 MATERIALS	0	666	1,500	293	1,500	1,500
4209 RADIO ACCESS	7,287	7,504	5,500	3,887	7,920	7,920
4210 POSTAGE	28	10	100	55	100	100
4219 FIRE DEPARTMENT EQUIPMENT/SUPPLIES	0	853	3,000	0	3,500	3,500
4220 FUEL	17,007	26,500	21,475	16,887	21,475	21,475
4222 GENERATOR PERMITS/MAINT/INSP	279	609	3,890	310	3,940	3,940
4224 OVERHEAD DOOR/GATE MAINTENANCE	3,321	2,357	4,000	3,860	4,000	4,000
4235 PHYSICALS/TESTING	0	0	3,000	0	3,000	3,000
4236 LIVESCAN SERVICE FEE	0	0	500	0	500	500
4240 VEHICLE MAINTENANCE	47,073	66,610	49,000	62,755	59,000	59,000
4242 ANNUAL LADDER TESTING	1,637	0	2,000	2,236	2,000	2,000
4243 SCBA FLOW TESTING/HYDRO TESTING	2,902	11,505	2,150	0	2,800	2,800
4244 FIRE EXTING/FIRE SPRINKLER TESTING	275	280	1,000	0	1,000	1,000
4245 EQUIPMENT MAINTENANCE	1,903	7,853	6,940	665	6,940	6,940
4249 UNIFORMS	0	0	150	0	150	150
4250 SPECIAL DEPARTMENT SUPPLIES	0	0	50	0	50	50
4255 SOFTWARE SUPPORT	0	0	4,180	0	0	0
4351 EMERGENCY INCIDENTS	480	0	500	0	500	500
4360 INSURANCE PREMIUMS	10,000	10,000	10,000	0	10,000	10,000
4540 CONTRACT SERVICES-BLDG INSP	52,233	54,757	60,000	38,680	64,000	64,000
4545 CONTRACT SERVICES-WEED ABATEMENT	25,008	25,079	42,765	0	40,000	42,000
4568 CONTRACT SERVICES-FIRE SERVICE	0	47,388	36,950	0	52,000	52,000
4569 CONTRACT SERVICES-FIRE DEPT	2,335,674	1,937,782	3,542,235	55,671-	4,110,610	4,487,590

029 FIRE DEPARTMENT

2100 FIRE DEPARTMENT

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4572 CONTRACT SERVICES-VOLUNTEER FIREFIGHTERS	0	0	3,000	0	1,000	1,000
4573 CONTRACT SERVICES-FIRE EXPLORE	0	0	500	0	500	500
4576 CONTRACT SERVICES-EMERG WORK	0	0	500	0	500	500
4588 CONTRACT SERVICES-HVAC MAINTENANCE	2,059	1,685	2,000	1,900	2,000	2,000
4589 CONTRACT SERVICES-PEST CONTROL	539	423	800	319	1,000	1,000
4680 CONTRACT SERVICES-TREE TRIM	414	792	900	589	1,000	1,100
6040 EQUIPMENT	0	171,899	47,650	54,800	0	0
6060 VEHICLES	0	0	650,000	0	0	0
Total FIRE DEPARTMENT	3,714,863	2,939,545	6,431,340	165,468	6,586,970	7,080,365

030 MAJOR GRANTS FUND

8495 MAJOR GRANTS

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4127 OPER TRANSF OUT-GRANTS FUND	0	0	0	180,098	0	0
4203 EQUIPMENT/FURNITURE	13,607	0	0	0	0	0
4349 GRANT PROGRAMS	224,653	1,334,012	0	196,744	5,000	5,000
4520 CONTRACT SERVICES-ATTORNEY	7,394	2,048	0	68	1,000	1,000
4554 CONTRACT SERVICES-CONSULTANT	0	18,745	0	0	0	0
4560 CONTRACT SERVICES-SHERIFF	408,106	950,000	0	895,833	487,500	487,500
4567 CONTRACT SERVICES-PARAMEDIC	357,959	950,000	0	475,286	337,500	337,500
4569 CONTRACT SERVICES-FIRE DEPT	372,041	950,000	0	879,630	337,500	337,500
6530 STREET/SIDEWALK CONSTRUCTION	629,237	573,934	817,000	0	0	0
6550 TRAFFIC IMPROVEMENTS	263,487	81,946	1,128,000	273,988	1,744,000	1,466,555
6813 BRIDGE CONSTRUCTION	545,368	1,982,742	17,419,000	98,268	0	0
6816 TRAILS CONSTRUCTION	14,091	59,724	2,887,000	10,674	0	0
Total MAJOR GRANTS	2,835,943	6,903,151	22,251,000	3,010,589	2,912,500	2,635,055

041 INSURANCE
9500 GENERAL LIABILITY

<i>Title/Object</i>	2021 <i>Actuals</i>	2022 <i>Actuals</i>	2023 <i>Adopted Budget</i>	2023 <i>Actuals</i>	2024 <i>Finance Subcomm</i>	2025 <i>Finance Subcomm</i>
3010 SALARIES	54,133	54,759	64,365	37,838	69,565	73,045
3040 OVERTIME	0	0	500	0	1,000	1,000
3110 HOLIDAY	2,488	2,773	0	2,262	0	0
3120 VACATION	2,796	2,984	0	2,481	0	0
3125 MANAGEMENT LEAVE	739	679	0	622	0	0
3510 CAFETERIA PLAN	5,699	5,666	6,090	4,200	6,300	6,510
3515 PERS-HEALTH INSURANCE-RETIRED	28,800	26,200	33,600	19,800	31,200	33,600
3530 M/C & S/S - EMPLOYER	1,042	1,079	935	765	1,010	1,060
3560 PERS - RETIREMENT	16,269	16,618	19,075	13,302	20,435	21,880
3580 DEFERRED COMPENSATION	1,264	1,352	1,250	940	1,500	1,500
3590 LIFE INSURANCE	166	166	215	129	230	240
3600 AUTO ALLOWANCE	2,121	2,132	2,160	1,471	2,160	2,160
3605 ANNUAL CREDIT MONITORING ALLOWANCE	35	35	35	35	35	35
3650 VACATION BUYBACK	2,060	1,772	0	1,406	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	1,705	1,994	0	1,529	0	0
3660 ADMIN LEAVE BUYBACK	1,767	2,130	0	1,279	0	0
4200 OFFICE SUPPLIES	0	28	50	0	50	50
4203 EQUIPMENT/FURNITURE	0	0	500	0	500	500
4210 POSTAGE	2	0	200	0	200	200
4320 TRAVEL & CONFERENCE	0	1,087	3,000	458	3,000	3,000
4330 TRAINING	0	0	700	0	700	700
4349 GRANT PROGRAMS	0	5,535	22,500	0	22,500	22,500
4355 CLAIMS PAYABLE INCREASE	0	5,951	5,000	0	5,000	5,000
4360 INSURANCE PREMIUMS	405,704	385,849	431,000	480,171	494,400	518,450
4370 INSURANCE CLAIMS	0	0	30,000	0	35,000	35,000
4390 INSURANCE LEGAL	73,234	52,735	60,000	0	60,000	60,000
4550 CONTRACT SERVICES-ENGINEERING	0	0	0	0	40,000	0
4554 CONTRACT SERVICES-CONSULTANT	217,083	0	0	0	0	0
4591 CONTRACT SERVICES-SIDEWALK REPAIR	0	0	0	0	20,000	520,000
Total GENERAL LIABILITY	817,107	571,524	681,175	568,688	814,785	1,306,430

042 GENERAL SERVICES
9510 BUILDING SERVICES

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
3010 SALARIES	36,200	104,674	158,795	76,609	144,465	151,585
3040 OVERTIME	285	523	5,000	497	1,000	1,000
3050 COMPENSATORY TIME	843	977	0	118	0	0
3100 SICK LEAVE	298	7,092	0	976	0	0
3110 HOLIDAY	2,400	5,605	0	7,074	0	0
3120 VACATION	2,561	7,211	0	6,911	0	0
3125 MANAGEMENT LEAVE	231	427	0	8,417	0	0
3510 CAFETERIA PLAN	13,840	29,139	31,320	17,647	18,000	18,600
3530 M/C & S/S - EMPLOYER	926	2,348	2,305	1,770	2,095	2,200
3560 PERS - RETIREMENT	15,789	33,467	37,715	31,295	38,530	39,620
3590 LIFE INSURANCE	161	337	525	189	275	285
3605 ANNUAL CREDIT MONITORING ALLOWANCE	85	180	180	195	200	200
3650 VACATION BUYBACK	0	0	0	514	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	722	804	0	394	0	0
3660 ADMIN LEAVE BUYBACK	211	0	0	180	0	0
4010 ELECTRICITY	19,905	30,941	24,000	24,674	43,000	44,000
4012 ELECTRICITY - EVC STATIONS	7,023	5,655	3,000	9,755	15,000	16,000
4020 GAS	1,650	1,520	1,100	4,081	5,000	6,000
4030 WATER/SEWER	6,068	4,544	5,000	1,784	4,500	5,000
4040 PEST CONTROL SUPPLIES	0	0	250	0	250	250
4045 LANDSCAPING SUPPLIES	248	249	250	216	250	250
4055 JANITORIAL SUPPLIES	2,735	2,191	2,500	1,711	3,000	3,200
4060 TELEPHONE	12,816	20,768	17,640	26,966	28,800	28,800
4061 CELL PHONES/SATELLITE PHONES	5,252	9,543	12,600	5,415	12,600	12,600
4062 AIR CARDS	0	2,837	3,360	2,357	4,320	4,320
4065 INTERNET/CABLE	17,707	19,791	15,000	13,241	19,800	19,800
4066 ALARM MONITORING	1,878	2,085	2,820	2,654	3,950	3,420
4070 BUILDING MAINTENANCE	5,325	20,986	12,500	9,688	5,000	5,000
4075 PUBLIC FACILITIES IMPROVEMENTS	4,975	0	5,000	0	5,000	5,000
4198 CITY ADMINISTRATION	1,553	1,058	2,100	965	2,000	2,100
4200 OFFICE SUPPLIES	14,708	17,581	18,000	15,423	23,940	26,340
4203 EQUIPMENT/FURNITURE	76,371	3,453	5,900	122	50,100	19,350
4205 PHOTOCOPIER	21,883	25,227	20,760	13,420	20,400	20,400
4208 NETWORK SUPPLIES/MATERIALS	9,759	16,493	18,000	7,937	6,250	6,250
4220 FUEL	1,118	4,593	1,000	3,050	3,000	3,000
4240 VEHICLE MAINTENANCE	1,100	916	500	384	1,500	1,500
4245 EQUIPMENT MAINTENANCE	100	0	500	0	500	500
4248 EQUIPMENT RENTAL/LEASE	1,631	1,631	2,140	1,740	2,900	2,900
4251 ADA COMPLIANCE	0	46	2,000	0	2,000	2,000

042 GENERAL SERVICES
9510 BUILDING SERVICES

Title/Object	2021	2022	2023	2023	2024	2025
	Actuals	Actuals	Adopted Budget	Actuals	Finance Subcomm	Finance Subcomm
4255 SOFTWARE SUPPORT	0	0	0	0	150,400	147,350
4260 DISASTER SUPPLIES	0	0	2,000	0	2,000	2,000
4310 DUES & SUBSCRIPTIONS	1,365	2,023	1,970	1,137	500	500
4504 CONTRACT SERVICES-JANITORIAL SERVICES	22,476	22,476	24,500	14,984	22,500	24,500
4533 CONTRACT SERVICES-SOFTWARE SUBSCRIPTIONS	3,883	17,700	19,990	9,015	113,710	129,885
4585 CONTRACT SERVICES-LANDSCAPE MAINTENANCE	6,000	6,000	6,750	4,000	6,600	7,600
4588 CONTRACT SERVICES-HVAC MAINTENANCE	1,425	2,050	4,500	1,730	4,500	4,500
4589 CONTRACT SERVICES-PEST CONTROL	724	624	720	528	720	720
4623 CONTRACT SERVICES-WEBSITE	10,733	10,735	4,570	4,568	4,800	5,040
4627 CONTRACT SERVICES-NETWORK	126,251	2,975	5,000	4,904	61,200	61,800
4680 CONTRACT SERVICES-TREE TRIM	1,999	1,997	2,000	1,927	2,000	2,000
Total BUILDING SERVICES	463,213	451,472	483,760	341,162	836,555	837,365

070 HOUSING AUTHORITY

7000 HOUSING AUTHORITY

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
3010 SALARIES	93,056	103,390	111,475	66,153	120,505	126,485
3100 SICK LEAVE	292	0	0	0	0	0
3110 HOLIDAY	4,200	5,684	0	3,791	0	0
3120 VACATION	3,122	4,833	0	6,068	0	0
3125 MANAGEMENT LEAVE	2,574	3,120	0	917	0	0
3510 CAFETERIA PLAN	11,869	13,288	13,050	8,999	13,500	13,950
3530 M/C & S/S - EMPLOYER	1,740	2,221	1,615	1,300	1,750	1,835
3560 PERS - RETIREMENT	29,048	31,858	32,220	24,845	35,290	36,965
3580 DEFERRED COMPENSATION	421	451	420	313	500	500
3590 LIFE INSURANCE	325	364	370	274	400	420
3600 AUTO ALLOWANCE	1,324	1,370	1,320	895	1,320	1,320
3605 ANNUAL CREDIT MONITORING ALLOWANCE	170	175	75	175	75	75
3650 VACATION BUYBACK	4,209	3,158	0	781	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	886	2,701	0	2,647	0	0
3660 ADMIN LEAVE BUYBACK	986	862	0	535	0	0
4080 BUILDING SERVICES DEPT CHARGE	7,010	13,790	12,820	6,410	19,620	19,555
4199 INSURANCE DEPARTMENT CHARGE	5,980	8,090	8,440	4,220	8,735	9,025
4210 POSTAGE	0	56	0	0	0	0
4520 CONTRACT SERVICES-ATTORNEY	9,281	27,913	30,000	6,426	40,000	20,000
4556 CONTRACT SERVICES-DEMOLITION	0	0	0	50,181	0	0
4611 CONTRACT SERVICES-LMI HOUSING	6,105	26,463	25,000	9,253	45,000	30,000
Total HOUSING AUTHORITY	182,598	249,787	236,805	194,183	286,695	260,130

082 RPTTF
8020 SARDA RPTTF

<i>Title/Object</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted Budget</i>	<i>Actuals</i>	<i>Finance Subcomm</i>	<i>Finance Subcomm</i>
4189 OPER TRANSF OUT-RDA ORF DEBT SERVICE	3,672,008	3,671,899	3,678,700	1,684,139	3,679,250	3,678,105
Total SARDA RPTTF	3,672,008	3,671,899	3,678,700	1,684,139	3,679,250	3,678,105

Expenditure by Object Budget Flexsheet: Finance Sub Expenditures

03/10/2023

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CITY OF HIGHLAND

089 RDA ORF DEBT SERVICE

8090 SARDA DEBT SERVICE

<i>Title/Object</i>	<i>2021 Actuals</i>	<i>2022 Actuals</i>	<i>2023 Adopted Budget</i>	<i>2023 Actuals</i>	<i>2024 Finance Subcomm</i>	<i>2025 Finance Subcomm</i>
4198 CITY ADMINISTRATION	4,063	5,249	4,755	3,504	4,900	5,050
4520 CONTRACT SERVICES-ATTORNEY	277	68	225	0	235	240
4554 CONTRACT SERVICES-CONSULTANT	12,253	10,576	14,210	2,420	16,890	17,075
5100 PRINCIPAL	2,071,264	2,010,427	2,091,435	821,434	2,181,875	2,281,280
5200 INTEREST	1,586,089	1,645,664	1,568,075	864,486	1,475,350	1,374,460
Total SARDA DEBT SERVICE	3,673,946	3,671,984	3,678,700	1,691,844	3,679,250	3,678,105