



HIGHLAND CITY COUNCIL AGENDA

TUESDAY, JUNE 18, 2024

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

VIRTUAL PARTICIPATION

 YouTube Live: <http://bit.ly/HC-youtube>

 Email comments prior to meeting: council@highlandcity.org

7:00 PM REGULAR SESSION

Call to Order: Mayor Kurt Ostler

Invocation: Council Member Doug Cortney

Pledge of Allegiance: Council Member Scott L. Smith

1. UNSCHEDULED PUBLIC APPEARANCES

Please limit comments to three minutes per person. Please state your name.

2. CONSENT ITEMS

Items on the consent agenda are of a routine nature. They are intended to be acted upon in one motion. Items on the consent agenda may be pulled for separate consideration.

a. Approval of Meeting Minutes *General City Management*

Stephannie Cottle, City Recorder

May 21, 2024

b. Appointment of Deputy Recorder *General City Management*

Kurt Ostler, Mayor

The City Council will consider appointing Heather White as Highland City Deputy Recorder.

3. ACTION ITEMS

a. PUBLIC HEARING/RESOLUTION: FY2023-2024 Final Budget Adjustments *General City Management*

David Mortensen, Finance Director

The City Council will consider amending the fiscal year 2023-2024 budget for various items as shown in the attached exhibit.

b. RESOLUTION: Fee Schedule *General City Management*

Candice Linford, Treasurer

The City Council will consider the new rates proposed in the FY2025 Fee Schedule.

c. RESOLUTION: Certified Tax Rate *General City Management*

David Mortensen, Finance Director

The City Council will consider adoption of the Fiscal Year 2024-2025 Certified Tax Rate.

- d. **PUBLIC HEARING/RESOLUTION: Pressurized Irrigation Fund Transfer** *General City Management*
David Mortensen, Finance Director
 The City Council will consider a transfer of funds from the Pressurized Irrigation Fund to the General Fund.
- e. **PUBLIC HEARING/RESOLUTION: Officer Compensation** *General City Management*
David Mortensen, Finance Director
 The City Council will consider adopting an ordinance enacting budgeted compensation increases for specific City officers for fiscal year 2024-2025.
- f. **PUBLIC HEARING/RESOLUTION: Adoption of the Fiscal Year 2024-25 Budget** *General City Management*
David Mortensen, Finance Director
 The City Council will consider adoption of the Highland City Fiscal Year 2024-25 Budget.
- g. **PUBLIC HEARING/ORDINANCE: Fence Regulations: Trail Corridors, Collector Roads, and Retaining Walls** *Development Code Update (Legislative)*
Rob Patterson, City Attorney/Planning & Zoning Administrator
 The City Council will hold a public hearing and consider potential amendments to the City's fencing and retaining wall regulations.

4. **EXPEDITED ITEMS**

Items in this section are to be acted upon by City Council. These items have been brought before Council previously. The report and presentation may be abbreviated.

- a. **EXPEDITED: Culinary Meter Reading Technology** *General City Management*
Andy Spencer, City Engineer/Public Works Director, Jeff Murdoch, Assistant Public Works Director
 The City Council will consider purchasing the proper amount of MXU radios for the Culinary Drinking water system to replace the older "R" radios that do not have the capability to communicate with the Sensus AMI tower system with new "M" radios that have the capability to communicate with the recently installed Sensus AMI tower system.

5. **DISCUSSION ITEMS**

Items in this section are for discussion and direction to staff only. No final action will be taken.

- a. **DISCUSSION: Campaign Finance Regulations** *Municipal Code Update (Legislative)*
Ron Campbell, Council Member, Rob Patterson, City Attorney/Planning & Zoning Administrator
 The Council will discuss the potential for additional regulations related to municipal candidate campaign financing.

6. **COMMUNICATION ITEMS**

Communication items will be informational only. No final action will be taken.

- a. **Community Development Update** *Jay Baughman, Assistant City Administrator/Community Development Director, Rob Patterson, City Attorney/Planning & Zoning Administrator*
- b. **Accessory Structures Restrictions and Ridgeview PD** *Rob Patterson, City Attorney/Planning & Zoning Administrator*

7. **CLOSED SESSION**

The City Council may recess to convene in a closed session to discuss items, as provided by Utah Code Annotated §52-4-205.

ADJOURNMENT

In accordance with 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 three days in advance of the meeting.

ELECTRONIC PARTICIPATION

Members of the City Council may participate electronically during this meeting.

CERTIFICATE OF POSTING

I, Stephannie Cottle, the duly appointed City Recorder, certify that the foregoing agenda was posted at the principal office of the public body, on the Utah State website (<http://pmn.utah.gov>), and on Highland City's website (www.highlandcity.org).

Please note the order of agenda items are subject to change in order to accommodate the needs of the City Council, staff and the public.

Posted and dated this agenda on the 13th day of June, 2024

Stephannie Cottle, CMC, City Recorder

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



HIGHLAND CITY

HIGHLAND CITY COUNCIL MINUTES

Tuesday, May 21, 2024

[Waiting Formal Approval](#)

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

7:00 PM REGULAR SESSION

Call to Order: Mayor Kurt Ostler

Invocation: Council Member Scott L. Smith

Pledge of Allegiance: Council Member Ron Campbell

The meeting was called to order by Mayor Kurt Ostler as a regular session at 7:03 pm. 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 Council Member Scott L. Smith and those in attendance were led in the Pledge of Allegiance by Council Member Ron Campbell.

PRESIDING: Mayor Kurt Ostler

COUNCIL MEMBERS:

Brittney P. Bills	Present
Ron Campbell	Present
Doug Cortney	Present
Kim Rodela	Present
Scott L. Smith	Present

CITY STAFF PRESENT: City Administrator Erin Wells, City Attorney/Planning & Zoning Administrator Rob Patterson, City Recorder Stephannie Cottle, Finance Director David Mortensen, City Engineer/Public Works Director Andy Spencer, Police Chief Brian Gwilliam, Fire Chief Brian Patten, Communications Specialist Brooklyn Wild

OTHERS PRESENT: Jon Hart, Steven Dowdle, Jennie Dingus, Nancy Zundel, Barry Zundel, Russell Lewis, Camille Lewis, Rhett Weller, Amy Jones, Travis Phelps, April Slade, Chace Jones, Joseph Adams, Marcia Peterson, Christopher Tay, Travis Stringham, Paul Adams, Daria & Liz Stevenson, Kevin & Leslie Farnsworth, Brandon & Rebecca Bates, Carley Tall, Cheree, Daley, Brad Weber, McKenzie Weber, Steve Hogan, Nate Woodbury, Brent Sanford, Ryan Rich, Vanessa Moody, Cody Campbell, Dustin & Jackie Eaton, Cody Dingus, Hillary Gardner, James Thomas, Brad Eldridge

1. UNSCHEDULED PUBLIC APPEARANCES

Please limit comments to three minutes per person. Please state your name.

Carly Tall stated that the new Mountain Ridge Park is amazing, and her family uses it frequently. She thanked the City for building it and hopes that the Mayor and Council know how grateful so many residents are for the

park. Her experience with the Mayor and Council has been that they are interested in and concerned about how residents feel; she has been able to share her thoughts and she hopes others will feel comfortable doing the same. She then noted that the latest plans and renderings for completion of the Park are different than what have been previously posted; she hopes someone on the Council can explain to her why the ninja course has been added to the park. She is concerned about safety, privacy, funding, parking, traffic, and ongoing maintenance, but she does not want to share all of those concerns until she has all pertinent information about the changes to the project.

Mayor Ostler stated that these issues could be discussed in greater detail under agenda item 3a, consideration of adjustments to park hours. Ms. Tall stated her only concern is that the opinions of some residents could change if they are able to hear the explanation she requested regarding the ninja course. Mayor Ostler then provided an overview of the history of the design of the park, dating back to 2008 when the property was initially purchased for the park. The early plans included pickleball courts, but plan evolved to include several different park elements and amenities. In 2021, a ninja course was first mentioned, and the Council carefully considered the type of playground equipment to be included in the park as well as the construction of a park maintenance facility. City Administrator Wells noted that in July of 2022 the Council expressed support for a ninja course assuming that funding could be secured for that element; however, the renderings of the park that had been publicly posted on the City's website were never updated to include that amenity. Mayor Ostler then discussed the City's exploration of funding options for all elements of the park, noting a purchase order was issued for the playground equipment in November of 2022. A ninja course was included on the park plans at that time, but the Council still determined to place that element of the park on hold until they were certain of the funding source. Council Member Smith added that one thing he feels the residents should appreciate is that the City has not gone into debt to build the park. Mayor Ostler agreed, and this led to continued discussion of the evolution of the plans for the park, as well as other park projects in the community. At this time, the ninja course is planned for phase two of the park, which also includes the baseball diamond, soccer field, trails, and landscaping. The ninja course will be similar to the Eagle Mountain project and children of all ages can use it. The Council voted two weeks ago to determine the location of the ninja course and directed Administration to proceed with identifying a funding source for the project; the most likely source of funding will be park impact fee revenue.

Council Member Smith discussed efforts of the Council to mitigate the impacts the ninja course could have on the residents living around the project; this includes increasing the distance between the ninja course and residential fences to provide more space for a landscaping buffer. Additionally, the ninja course has been shifted to another location to provide for additional buffering opportunities. Mayor Ostler stated that some elected officials have knocked on doors of residents living near the park to listen to their concerns and solicit feedback on the types of trees that could be planted to create a sufficient buffer. Council Member Smith noted that there is currently \$7,000 available for trees, which will cover 14 mature trees to be planted in the area.

Council Member Rodela stated that she has been involved in planning the park for the last three years and the ninja course was a suggestion from a resident who lives in the neighborhood surrounding the park; this resident was a member of the committee that was created to focus on the park project. The committee wanted the park to be accessible for all ages and abilities and one reason the ninja course was suggested is that it is something that can be enjoyed by young children, teenagers, and even adults. She stated that the ninja course has been broadly discussed and publicly advertised at many special events in the community, even though it may not have been advertised on the website. She stated that mental health issues have increased dramatically in recent years and if the City can do anything to get youth outside and away from electronic devices, she supports those efforts.

The Mayor and Council then discussed changes to the plans for a park maintenance facility at the park; residents have complained about that element of the project, so the facility was moved to another location. However, if the facility can serve as a buffer, it can be moved back to the park. Council Member Campbell stated that it is his perspective that if the ninja course is truly not wanted or supported by the neighbors, the City should revert back to the original plan, which includes the park maintenance facility. Council Member Smith stated they also

did not want the maintenance facility; in fact, the matter was litigated.

Council Member Rodela stated that the Council truly wants to take the steps necessary to ensure that the park is not a bother to residents; there is an item on the agenda regarding park hours. She would like to hear if there have been any recent instances of vandalism or other illegal activities. Police Chief Gwilliam stated that there have been no substantial vandalism events; he has learned of kids tossing rocks on the soft pad park surface, which could cause damage. Council Member Rodela stated that she has actually been pleased by the manner in which teenagers have used and respected the park; she is aware of significant damage and vandalism at parks in other cities and she has not seen that same activity here.

Council Member Bills also discussed the history of the design of the park; the committee that was created brainstormed many different design themes and elements, including an equestrian park, splash pad, or sports facility. The group started talking about the ninja course in July of 2021 and she has reviewed past City Council meeting minutes and found that it was discussed at least 10 times since then. The Council has not tried to hide this element of the project, but it is hard to notify every resident of everything that is happening in the City. The Council is not ignoring residents' concerns or trying to hide actions they are considering.

Mayor Ostler stated the Council has considered if the park may be overprogrammed and they have been very careful to consider including elements in the park that will cater to people of all ages, abilities, and needs. A significant investment has been made in the park and the City is very cognizant of the need to maintain it while also helping to address public concerns.

City Engineer/Public Works Director Spencer provided a report on the function of the security cameras/system at the park and the manner in which they communicate any unauthorized activity to City staff in order for enforcement of park rules and a curfew. Police Chief Gwilliam added that the blue light that has been at the park will be temporary in nature, but has been found to be very effective in deterring undesirable behavior.

Nate Woodbury stated that he is familiar with the ninja warrior world due to his children competing in the sport and participating in tournaments throughout the country; it is such a good sport, and the community is amazing. His heart was touched when he learned the City would be providing a ninja course because it is something that has positively impacted his family and something that can be used by youth and adults alike. He wants the sport to grow. He supports moving the course to another location in the park, but he is hopeful the course will proceed. He added that lighting is necessary during the evening hours, so if the City wants to keep people off the course after a certain time, turning off the lights will accomplish that. He then discussed the fencing along Alpine Highway; this issue has been discussed for nearly a year and the biggest worry he has is that there is not sufficient funding to maintain a theme wall along the roadway. One reason he moved to Highland is because of the beauty of the community; the theme wall along Alpine Highway, which is one of the main arteries of the City, is beautiful and he would like the City to consider adequate funding for beautification. If the theme wall is not maintained, the beauty of the City will be impacted. He looks forward to the Council's discussion of that matter later in tonight's meeting.

Vanessa Moody thanked the Mayor and Council for listening to residents; she does not believe the City has tried to hide anything in terms of the plans and designs for the park, but she is still concerned about liability associated with the park. When people visit private facilities that have things like a ninja course, they are required to sign a waiver. Many kids go to Mountain Ridge Park unsupervised, and she wondered what would happen if they were injured. The residents who live right next to the park will be placed in a stressful situation where they will feel responsible to watch out for the young kids playing at the park and potentially rescue them if they become injured. She added that the neighbors are also concerned about the amphitheater at the Park, and she hopes the Council will listen to those concerns as well.

Steve Hogan addressed the Aline Highway fencing matter; recently he learned that the fence is not owned by the City. He recently spoke with a friend who comes to play golf in Highland City, and he asked him when the City would be taking action to repair the fence. He stated this shows that not just the residents notice the disrepair of the fence, but also visitors who come to the City. He stated that the condition of the fence is worsening each day and safety continues to be a concern as traffic increase due to increased development of the City. He asked if there will still be a requirement for a theme wall along Alpine Highway; he also asked about an extended area for a bike path closer to the property line on the east side of the Highway and he asked if there may be a possibility of providing residents with matching funds to improve their fence along that pathway. He has appreciated the many discussions the Mayor and Council has had regarding this matter, and he implored them to consider all of the input from residents over the past two years, including concerns about safety and beautification of the area.

Brad Weber urged the Council to pause any action to add other amenities to Mountain Ridge Park; the City should 'take a minute and let the park breathe'. Over the past weekend, the park was getting close to creating a nuisance for neighbors as defined by Utah Law and Highland City Code due to the volume of noise emanating from the park and into the properties on its western boundary. He and his neighbors were tracking decibel levels at their property boundaries, and he has a document that includes that data. This is an issue the City has not been cognizant of. Over the past weekend, he and his neighbors called the police on both Friday and Saturday night because people were in the park past 11:00 p.m. and the volume exceeded approved levels per City Code 8.16.100; cities are supposed to abate nuisances and not create them. He and his neighbors will do their part to monitor and mitigate the nuisances, but the City needs to do its part and conduct studies before moving forward with more amenities that will only increase the noise. He urged the Council to take Council Member Cortney's recommendation made during the last discussion of this matter and 'allow the park to settle in after the baseball fields, soccer fields, and walking paths are installed'. This 'wait and see' approach will allow the City to collect data and explore options for mitigating issues like noise, parking, overcrowding, and vandalism. Now is the time to get a hold on these issues before the park is done. As a steward of public trust, it would be irresponsible to move forward with adding amenities when the City has no way of knowing how the addition of the soccer and baseball facilities will exacerbate the existing issues. Everyone expects park use to taper over time, but that is just an expectation that will only be realized with the passage of time. He asked the City to be prudent, take a 'wait and see' approach, and collect real data from citizens before approving funds for the ninja course. For example, there has not even been a summer season with the new park and residents may prefer a water feature or snack shack over a ninja course. If the project is finalized now, the City will lose its flexibility. He requested the City reconsider its decision about the location of the ninja course; the cities that have been used as examples of ninja courses do not have their parks located adjacent to residential neighborhoods. He then submitted documentation of the decibel readings at the property line between the park and the residential properties.

Amy Jones thanked the City for the efforts to improve security at the new park. She recently attended a soccer game at Art Dye Park on the south field; there were two kindergarten baseball and soccer games underway at the same time. Each team had seven to eight players. If the fields are installed at Mountain Ridge, they will accommodate full size games with 14 to 16 players per team. She conducted a ratio comparison with the activities at Art Dye; at Art Dye there were 96 cars, and if there were the same ratio of cars per player at Mountain Ridge, there would be approximately 144 cars. Her children play soccer for the SURF club, and they are required to be at the facility 45 minutes before their game time. If there are 144 cars already parked at the facility, this will make the parking and traffic issues worse; She then referenced amphitheaters in Sandy, Murray, Sundance, Draper, Lehi, and American Fork and in all of those locations, the sound is not directed towards homes. She asked the Council to look at what other cities are doing and how they are being considerate of their residents and then reevaluate whether this is truly the right location for the amenity and the right thing for the City in general. She loves the arts, but feels the location that has been selected is inappropriate. She then noted that the American Fork amphitheater is rented for 19 out of 31 days each July, and if the same becomes true of the Highland amphitheater, there will be even more parking issues. He reiterated the suggestion that has been made to 'pause' this project for some time; the park is being overprogrammed and the City should evaluate how things work over the course of the coming summer months before adding anything more.

Barry Zundel echoed Ms. Jones statement about over-programming the park. He stated that the amount of traffic that is already present is too high. He asked the Mayor and Council to consider the true purpose of the park; is it to serve the City of Highland or is it to be a destination that draws residents from all surrounding cities. He asked if the goal is to bring more people into the City, which will lead to parking and traffic issues. He hopes the Council will take some time to evaluate the park before packing more in. It is harder to remove amenities than it is to slowly add amenities as needed.

Cheree Daley stated she has only lived in Highland for three years and she does not think the Mayor and Council are trying to hide anything. She previously lived in Draper near a park where there was a small farmer's market. Eventually they added a 'thriller park' on two acres and it brought so many people from all cities and counties and the surrounding neighborhoods were inundated by vehicles and on-street parking and this led to theft and other undesirable activities. She echoed Mr. Zundel's question about the purpose of the park and asked the Council to carefully consider that. The neighbors that originally moved to the neighborhood near the park believed that the City property was slated for a park maintenance building; this was later replaced with plans for a park that included obstructions and amenities that will generate noise and if she were one of the original residents, she would be very frustrated. She understands that the ninja course project will cost \$350,000 and she asked why that money can't instead be used to add more trees and some sort of sound barrier to improve privacy for the neighbors. One of the reasons she loves Highland is her neighbors and she does not want them to leave. This could be something that could drive them out of the community.

Steven Dowdle stated that the blue light that was placed at the park to deter illegal activity was shining right in his home last night; it was as if squad cars were sitting in his backyard the entire night and he has asked the Public Works Director to see that it is shut off or relocated tonight as it felt like a form of harassment. He also agreed that the park is being overprogrammed and this will lead to parking and traffic issues. Parking at the property and on-street is already nearing capacity and the park is not even halfway finished. He also asked the Council to take a 'wait and see' approach before making these final decisions. He realizes that funding has been found for the ninja course, but he wondered why funding has not been found for the trees that will be used to buffer the use from residential properties. This feels unfair to him and other residents. The stage area could be used for a ninja course if the determination is made that an amphitheater is not right for this park or if there is really a need for a ninja course in the City, there may be parks that are better suited to house it in order to spread the impact of these types of projects throughout the City.

Cody Dingus stated that he would echo the comments that have been made regarding the problems with the park; he is a graduate of the University of Utah Architecture Program and one of the first things students learn is that trees do not block sound, even though they may help with the view. However, trees only have leaves for six months out of the year and it takes them years to grow and mature. He agreed the park is overprogrammed and there are other parks that are vacant on a daily basis that have plenty of space for the ninja course. There are also parks that are not surrounded by residential areas that would be better suited for an amenity that will increase parking and noise levels in the surrounding area. He added that he has appreciated the work that has been done to help remove people from the park when they are there after 10:00 p.m.; in the past seven days, he has called the Police Department five times after 10:00 p.m. He concluded the park has definitely become a nuisance for residents.

Hillary Gardner reiterated the concerns about overprogramming the park and the suggestion that other parks could be used for the ninja course or the amphitheater. It is important for the Council to listen to the concerns from residents as they are intimately familiar with traffic and parking issues in their own neighborhoods. There have been two near accidents involving children playing in their own front yard. She asked for temporary speed bumps or speed tables in her neighborhood. Mayor Ostler advised Ms. Gardner to complete an application online on the City's website through the traffic calming toolbox program.

James Thomas also asked that the park be left as is; he appreciates the work that has been done at the park and the baseball and soccer facilities are a perfect fit for Highland. His own boys have gone to the park, and they have reported vandalism. The newness of the park has created a great deal of interest and he does believe that will subside over time, but he asked that it be left alone because there is no need to do more. He addressed Ms. Gardner's comments about speed bumps; he noted that he would not support a speed bump on Canal Boulevard, but they may be appropriate in residential neighborhoods where small children are playing.

April Slade also implored the Council to take time and let the park settle down before adding more. This is a complex problem, and the Council should take time to carefully consider all issues and concerns that have been voiced. She stated that she heard the cameras are being used on a trial basis; she is curious as to what will be done instead if the problems with the cameras cannot be resolved. She wondered what other options there are to increase security of the park. She has been advised to call the Police Department and she will continue to do that, but she wondered if the Police force has the resources to spend time on these nuisance issues as opposed to the bigger issues happening in the City.

Chace Jones thanked the Mayor and Council for their efforts thus far. He also echoed Mr. Weber's and Ms. Jones' comments about gathering more data and taking time to consider the implications of the decisions that they are considering making. He stated the park is beautiful how it is right now, and no changes should be made until the current park is tested and data supports more amenities.

Brad Eldridge stated he has lived in Highland for 21 years and he lives about a half-mile from the Park. He does not hear the noise that others have spoken of, but he is sympathetic to what the other residents are going through. However, his concern is the parking issues that he has noticed at the park; people are parking everywhere because the park is a draw for people outside of Highland. That will only become a bigger issue when the soccer and baseball fields are completed. The parking lots are already 65 to 70 percent full and people are already parking on the street and that is just with phase one having been completed.

Brandon Bates voiced objection to the ninja warrior course – not to move it, but to scrap it entirely until he can see compelling evidence that unsupervised children that frequent the park will not find it irresistible. He stated he has reviewed statistics of injury rates for ninja course participants and found concussion rates 3.6 times of those participating in football. These stats are for adults, and he can only imagine that the rate of concussion will be much higher for unsupervised children. Private ninja gyms in the area have implemented best practices requiring adult supervision and limiting the number of participants on a course at a time. He also believes that case law suggests that when a city knows of a hazard that provides foreseeable injury, the city cannot claim sovereign immunity. The current cap for lawsuit amount per incident is \$827,000; given the likely rate of life changing injuries the City may see, that is a risk in liability that he does not believe residents are willing to accept. Finally, he echoed the recommendation that the Council 'let the park breathe'; the City does not need to pack in as much as it can into what is a limited space. Rather, residents should be allowed to enjoy the open space. The parking issues need to be addressed as does the vandalism that is occurring at the park; he does not want his children to find graffiti.

2. CONSENT ITEMS

Items on the consent agenda are of a routine nature. They are intended to be acted upon in one motion. Items on the consent agenda may be pulled for separate consideration.

- a. Approval of Meeting Minutes *General City Management***
Stephannie Cottle, City Recorder
April 29, 2024 and April 30, 2024

Council Member Doug Cortney pulled this item from the consent agenda. He provided his suggested edits to the minutes to Ms. Cottle and the City Council; when discussing salaries during the April 30 meeting, the second

paragraph reads that ‘increases are performance related and not all employees will receive a five percent increase’. He stated it was his understanding that the five percent increase was actually a market increase rather than a merit increase. He asked that the text be corrected to read ‘increases are related to median market salaries and not all employees will receive a five percent increase’.

Council Member Doug Cortney MOVED that the City Council amend the minutes from April 30, 2024, to strike the text "performance related" and replace it with the text "related to median market salaries" in the second text paragraph on page 9 of the agenda packet and that the Highland City Council adopt the amended minutes from April 30, 2024, and the minutes from April 29, 2024.

Council Member Scott L. Smith SECONDED the motion.

The vote was recorded as follows:

<i>Council Member Brittney P. Bills</i>	<i>Yes</i>
<i>Council Member Ron Campbell</i>	<i>Yes</i>
<i>Council Member Doug Cortney</i>	<i>Yes</i>
<i>Council Member Kim Rodela</i>	<i>Yes</i>
<i>Council Member Scott L. Smith</i>	<i>Yes</i>

The motion carried 5:0

3. EXPEDITED ITEMS

Items in this section are to be acted upon by City Council. These items have been brought before Council previously. The report and presentation may be abbreviated.

a. ORDINANCE: Adjustments to Park Hours *Municipal Code Update (Legislative)*

Rob Patterson, City Attorney

The Council will consider a proposed amendment to the municipal code related to park operating hours.

City Administrator Wells explained on May 7, 2024, the City Council discussed various methods to help protect park property (particularly Mountain Ridge Park), discourage vandalism and misuse of park property, and reduce the impact of noise and park activities on adjacent residents. Among other things, the Council directed staff to adjust the park hours of operation for all parks other than Highland Glen to 5:00 a.m. to 10:00 p.m., with sports activities not beginning earlier than 6:00 a.m. The Highland City Municipal Code Section 12.24.010 establishes park and cemetery hours of operation. Currently, for the cemetery and all parks except Highland Glen, those hours are 5:00 a.m. to 11:00 p.m., with Highland Glen operating from dawn to dusk. The proposed code amendment accomplishes the following:

- Establishes general cemetery and park operating hours to be from 5:00 a.m. to 10:00 p.m. (one hour earlier in the evening), with no sport practice, games, training, or play--such as pickleball or organized field usage--beginning earlier than 6:00 a.m. (one hour later in the morning).
- Leaves Highland Glen's operating hours from dawn to dusk.
- Clarifies that operating hours do not apply to city uses and maintenance
- Clarifies that parking vehicles at parks, trails, and the cemetery is not permitted after 10:30 p.m., to allow people time to leave after the parks close at 10:00 p.m.
- Relocates the penalty language regarding curfew violations to the curfew section of the City code

Council Member Rodela stated she would like to know what Cedar Hills does in terms of hours of operation for pickleball courts and lighting. Ms. Wells stated she can look into that issue and feels administration of the lighting of the park could be handled independent of this action.

Mayor Ostler stated the assumption is that there are issues with teenagers being in parks in the late evening hours, but he wondered if there is an issue with people being in the parks too early in the morning. Chief Gwilliam stated that the City was recently made aware of people using pickleball courts at 5:00 a.m. and they brought their own lights with them. He stated that he feels the way this ordinance has been crafted will help those enforcing it to delineate between activities that are creating a nuisance versus those that are not. There was brief discussion of recent enforcement activities of the Police Department relative to reported nuisances at parks throughout the City.

Council Member Cortney stated he would like to make a change to the ordinance; in Section 12.24.010.A.1.d, it says no parking shall be permitted in the parking lots for City parks, trails, and cemetery past 10:00 p.m. and he would like to change that to read ‘between 10:30 p.m. and 5:00 a.m.’. Council Members Smith and Rodela stated they support that change.

Mayor Ostler asked if this will be the first instance that a violation of this ordinance will be a Class C misdemeanor. Chief Gwilliam stated that repeat offenses will become a Class C misdemeanor; the first violation is an infraction. Mayor Ostler stated he feels this ordinance is timely given that school will be out soon, and children will be out in the community later in the evening.

Council Member Kim Rodela MOVED that the City Council ADOPT the ordinance amending curfew enforcement and park hours and operations, with operation for all parks, other than Highland Glen, from 5:00 am to 10:00 pm, with sports activities not beginning earlier than 6:00 am, and parking from 5:00 am to 10:30 pm.

Council Member Scott L. Smith SECONDED the motion.

The vote was recorded as follows:

<i>Council Member Brittney P. Bills</i>	<i>Yes</i>
<i>Council Member Ron Campbell</i>	<i>Yes</i>
<i>Council Member Doug Cortney</i>	<i>Yes</i>
<i>Council Member Kim Rodela</i>	<i>Yes</i>
<i>Council Member Scott L. Smith</i>	<i>Yes</i>

The motion carried 5:0

Ms. Wells stated that Administration’s intention was to have a more thorough discussion of Mountain Ridge Park and its amenities at the June 4 meeting. Mayor Ostler reported that when the City sold the spring creek property, the proceeds could only be used for park purposes. Park impact fees cannot be used for other infrastructure projects in the community. He stated that when impact fees are charged, they are connected to a new improvement project. This led to philosophical discussion of the purpose of impact fee revenues and other enterprise funds, with Council Member Smith noting that it is important for the City to carefully define funding sources and planned amenity terms when advertising future discussions of Mountain Ridge Park; it is his understanding that the park included a stage for Highland Fling performances, and that is very different than an amphitheater, so the City must clearly define and communicate its intentions to the public. Council Member Campbell agreed.

b. ORDINANCE: Campaign Finance Regulations *Municipal Code Update (Legislative)*

Rob Patterson, City Attorney

The City Council will consider a proposed amendment to the municipal code related to candidates for election and campaign finances.

City Administrator Wells explained on February 20, 2024, the City Council discussed options for additional regulations of campaign finances. After discussing different options and methods of potential regulations, the Council directed staff to prepare regulations that were focused on campaign contributions from persons or entities with active projects and pending applications with the City. Utah State law specifically authorizes cities to adopt regulations related to campaign finance disclosures and conflicts of interest. Utah State law also generally allows municipalities to adopt regulations that promote and protect the general welfare. In accordance with these authorizations, and based on Council's direction, staff have prepared a draft ordinance regulating candidates and campaign finances related to municipal elected office. These regulations accomplish the following:

- Require candidates for office to adhere to the same conflict of interest standards as elected city officials, though filing conflict of interest disclosures is currently optional.
- Prohibit any donations from any person or entity who has a land use or code amendment application that was filed or was pending approval within the same calendar year of the election.
- Allows candidates to correct prohibited donations by refunding them or paying them to the City after receiving notice.
- Imposes an infraction penalty and fine for candidates that fail to correct a prohibited donation, with a second infraction within a year also disqualifying the candidate from election.

By way of additional background, several Utah cities have adopted requirements related to increased financial disclosures or have imposed maximum contribution limits for anonymous contributions, cash donations, and non-cash donations, though staff did not find limits specific to on-going developments and similar activities. The Utah State Legislature also has laws prohibiting donations to legislators while they are convened in session.

There was discussion among the Mayor, Council, and Ms. Wells regarding the types of applications that would fall under the second bulleted item, with Mayor Ostler noting there is an item later on tonight's agenda that would change the conditional use permit process and cede approval authority to the Planning Commission or staff, and he wondered if a conditional use permit applicant would be barred from donating to a campaign. Ms. Wells indicated the intent of the proposed ordinance language was to prevent an individual, developer, or corporation that is pursuing a large project in the City from donating to any municipal political candidate. The Council participated in philosophical discussion and debate regarding the language, with Council Member Rodela noting that no other city includes this type of regulation in their campaign finance rules and she is always concerned when a proposed City ordinance has not been compared with ordinances in other cities. She feels the State's campaign finance regulations are adequate for Highland to rely upon. Council Member Campbell argued there is at least one other city that has a similar regulation, but it is located in California. He stated that he recommended the language in question and his intent was to prevent developers from donating to campaigns. Council Member Rodela stated that she is concerned when there is a small perceived problem and an entity attempts to address or prevent that problem by enacting new rules or regulations, but those new rules or regulations create more problems than they solve. Council Member Campbell agreed and noted that he would like to table action on the proposed ordinance tonight and he will conduct further research into similar regulations in other entities.

Council Member Ron Campbell MOVED that City Council CONTINUE consideration of the ordinance regulating municipal election candidates' standards of conduct and campaign finances.

Council Member Scott L. Smith SECONDED the motion.

Council Member Cortney stated that based upon the conversation that has happened this evening, he does not believe the proposed ordinance can withstand constitutional scrutiny. He agrees that increased or improved reporting would be helpful, but he is concerned about prohibiting a candidate from accepting donations from certain individuals.

Ms. Wells stated that staff has expressed concerns about requiring more campaign finance reports because the penalty for failing to file a report could be for a candidate to be disqualified from the election.

Mayor Ostler asked the Council what additional information they would like to have in order to make a decision on this issue. Council Members indicated they would like to compare with other cities in Utah. Council Member Campbell stated he would like to have additional information about State campaign finance regulations and the manner in which they are enforced.

The vote was recorded as follows:

<i>Council Member Brittney P. Bills</i>	<i>Yes</i>
<i>Council Member Ron Campbell</i>	<i>Yes</i>
<i>Council Member Doug Cortney</i>	<i>Yes</i>
<i>Council Member Kim Rodela</i>	<i>Yes</i>
<i>Council Member Scott L. Smith</i>	<i>Yes</i>

The motion carried 5:0

c. ACTION: School District Reorganization Interlocal Board Member Appointment *General City Management*
Kurt Ostler, Mayor

The City Council will consider appointing City Administrator Erin Wells as the City's representative to the board administering the interlocal agreement related to the creation of a new school district with Alpine, American Fork, Cedar Hills, Draper, and Lehi.

Mayor Ostler explained on April 29, 2024, the City Council approved the execution of an interlocal agreement with Alpine, American Fork, Cedar Hills, Draper, and Lehi to begin the process of allowing for the creation of a new school district within the respective cities. Section 2.4 of that agreement provides, "the Parties shall create a joint board with representation from each Party having equal voting power. All decisions regarding the acquiring, holding, and disposing of real and personal property in furtherance of this Agreement shall be made pursuant to a vote of the joint board." Accordingly, the Council needs to appoint a representative to serve on this board. The school district interlocal agreement requires that each city appoint a representative to serve on the board that will administer the interlocal agreement. The cities recently informally discussed the makeup of this board and agreed to have each city's manager/administrator be the representative. The goal was to form a board that can quickly communicate, collaborate, and make scheduling and implementation decisions while also being responsive to the cities' respective councils. Accordingly, staff recommends that the Council appoint City Administrator Erin Wells to serve as Highland City's representative on this board.

Council Member Cortney asked if the Council is appointing Ms. Wells as the City's representative or if the Mayor is appointing her and the Council is consenting to that appointment. Mayor Ostler stated that the Council is being asked to confirm his appointment of Ms. Wells.

Council Member Kim Rodela MOVED that City Council confirm the appointment of City Administrator Erin Wells as school district creation representative.

Council Member Doug Cortney *SECONDED* the motion.

The vote was recorded as follows:

Council Member Brittney P. Bills	Yes
Council Member Ron Campbell	Yes
Council Member Doug Cortney	Yes
Council Member Kim Rodela	Yes
Council Member Scott L. Smith	Yes

The motion carried 5:0

4. DISCUSSION ITEMS

Items in this section are for discussion and direction to staff only. No final action will be taken.

a. Alpine Highway Fence Replacement Program General City Management

Rob Patterson, City Attorney/Planning & Zoning Administrator

The Council will discuss options for a grant/reimbursement program for the Alpine Highway fence. City Administrator Wells explained the Council has discussed the Alpine Highway fence situation on numerous occasions. On March 19, 2024, the Council considered a bid from a contractor to repair the current fence, which was approximately \$250,000. The Council directed staff to not proceed with the bid and to present information on a potential grant/reimbursement program to help the homeowners with the fence. On April 16, 2024, the Council discussed options for the reimbursement program. Based on the Council's April 16, 2024, staff has prepared three fence replacement program options for the Council to consider. These terms are not set, and any term can be adjusted by the Council. The intent of providing these options is to give the Council a jumping-off point for discussion. Once Council tentatively agrees on an option (with any changes), staff will prepare the item for formal approval at a future Council meeting. She then summarized the three options as follows:

- Option 1:
 - \$120,000 over two years (\$60k each), \$25.80 per linear foot (LF), ~18 lots per year.
 - No clustering, allow current or council-approved fence.
- Option 2:
 - \$186,000 over two years (\$93k each), \$40 per LF, ~18 lots per year.
 - 3-lot clustering, allow only new council-approved fence.
- Option 3:
 - \$240,000 over three years (\$80k each), \$51.61 per LF, ~12 lots per year.
 - 3-lot clustering, allow only new council-approved fence.

Ms. Wells then noted an additional discussion point for the Council is a proposal from a resident to allow for a more affordable fence design that still gives a precast type of look; this would require a change to the City's theme wall code and the Council would need to decide if the change would apply to the Alpine Highway Fence only, or to all future theme walls.

Council Member Campbell stated that he learned late this afternoon that the type of fence recommended by the resident will not be as durable as previously believed and he can no longer support that option. Ms. Wells thanked Council Member Campbell for that information.

Ms. Wells then noted that any funding for this project would need to come from General Fund Fund Balance; if the Council chooses to proceed, questions that must be answered include:

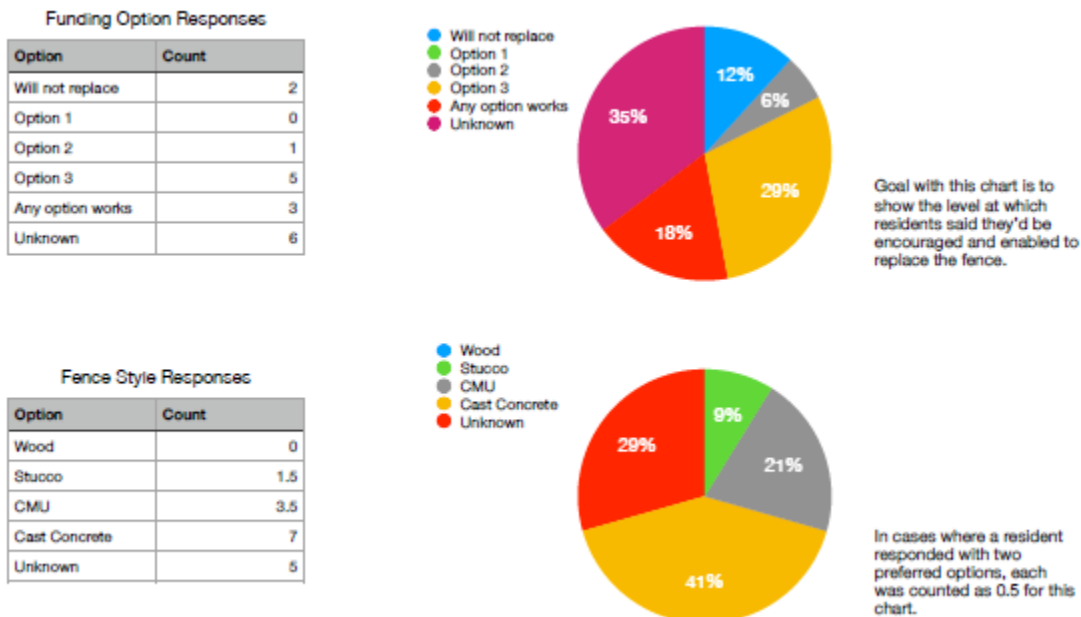
- Total grant amount
- Number of years for grant program

- Fence type required for grant/ update theme wall
- Require clustering/ groups of homes

Once these questions are answered, staff will prepare a final grant program for future consideration/action of the Council.

Ms. Wells and Mayor Ostler facilitated discussion among the Council in an attempt to gather feedback and answer the questions listed by Ms. Wells. The discussion focused on consistency of the wall design in an effort to preserve the theme wall; and the cost of the different design options.

Council Member Cortney stated that he canvassed the neighborhood to poll homeowners who will be impacted by this project; he created a graph to categorize the responses from the residents, which he reviewed as follows:



Council Member Campbell stated that he wants to avoid a patchwork look along Alpine Highway; if a property owner chooses a fence other than what the City approves, they should not be eligible to receive any grant money from the City. For that reason, he is leaning towards option three because he believes a higher grant amount will encourage more residents to participate in creating a theme wall.

Council Member Cortney asked if the Council could eliminate the option of replacing the fence with something similar to the current fence style. Ms. Wells stated she will ask for legal advice from City Attorney Patterson. Mayor Ostler stated his understanding is that any new fence must comply with the new ordinance with updated design criteria. Council Member Smith expressed his opinion that the City should participate in the fence replacement because the residents have been told for the past 20 years that the fence is City-owned. He supports option three for that reason. Council Member Bills stated she leans toward option two; she feels the City should contribute to the project, but must also leave funding available for other beautification projects in the City. Council Member Rodela agreed; the City needs to prioritize all needed beautification projects in the community. She likes the idea of clustering a minimum of five lots together.

Council Member Cortney stated it is his personal judgement that everyone has the opportunity to make their own moral judgements regarding these types of issues. He stated that it was an honest mistake on the part of the City to communicate over the years that the fence was owned by the City and not residents; however, that communication was still made, and it is wrong to wait until the fence is literally falling down and then communicate to the residents that they own it and are responsible to fix it. The right thing for the City to do is hand over the fence to the residents in good repair.

The City has examined the cost to do this and determined it would cost approximately \$250,000. He stated he does not think that anyone wants to keep the existing fence, however, so repairing the existing fence and then turning it over to the residents is not desired. He does support allocating \$250,000 to the grant program because that is the amount that would have been spent to repair the existing fence.

Council Member Campbell agreed and stated he supports option three, with an increase in the grant fund from \$240,000 to \$250,000. Mayor Ostler stated that he understands Council Member Cortney and Council Member Campbell's position, but from the perspective of the general taxpayer in the City, he asked why the City would be contributing more than 50 percent to the fence replacement costs. Council Member Campbell stated that doing so will increase the probability of achieving the desired outcome; there are some residents who cannot afford to replace the fence unless the City allocates a meaningful amount of funding to the program. He stated he would like to impose design and construction requirements in order to preserve the theme wall design. He added that it will be difficult to extend a program longer than two years because future elected officials cannot be committed by the current Council. Council Member Campbell stated he would be willing to agree to a two-year program to avoid binding future Councils. Council Member Rodela stated it will be difficult for her to support \$250,000 for a beautification project in the same year that the Council did not fully fund pay increases for public safety employees. She is willing to compromise, but she cannot prioritize this project over public safety of the community. Council Member Smith stated he also supports public safety, but this project is a 'drop in the bucket' when compared to the public safety budget. He stated this project will truly beautify the City and will not jeopardize the City's ability to adequately fund public safety. Mayor Ostler reiterated that he understands all viewpoints, but it will be necessary to vocalize why the Council supports allocating \$250,000 to this project, but likely will not consider funding other beautification projects that involve private property.

Discussion among the Council then centered on clustering fence replacement projects and the amount per linear foot they are willing to fund in the grant program. They settled on \$50 per linear foot with a program over a three-year term.

Council Member Bills stated that while she supports option two over option three, she commended the affected residents for their persistence; she will be happy to vote to support the decision of the Council so the residents can proceed with the fence replacement project.

Council Member Campbell stated he would like to get input from residents regarding the clustering concept.

Nate Woodbury stated he understands the idea behind clustering, but asked what will happen if some residents are able to proceed, but they cannot get a third property owner to join with them for clustering purposes. Steve Hogan agreed and stated he shares the same concern of Mr. Woodbury. Mayor Ostler stated that those residents could still proceed with the fence replacement without financial support from the City. Council Member Smith agreed and noted that would preserve the grant funding for others in the future.

Council Member Smith stated he supports a three-property clustering requirement. Council Members Campbell and Cortney stated they can reluctantly support the three-home cluster. Mayor Ostler stated that the Council can approve including a cluster requirement and adjust the program later if the determination is made that the clustering requirement is preventing residents from proceeding.

Discussion then shifted to the design criteria for the fence. City Engineer/Public Works Director Spencer noted that if the City Council wants to ensure that the entire length of the fence looks the same, it will be necessary to use the same manufacturer. If multiple manufacturers are used, the fence will look similar, but not identical.

Council Member Campbell stated he would like for staff to provide options and recommendations based upon cost. Mr. Spencer stated the residents have solicited some prices from different vendors, but it is important to

ensure that all contractors are bidding on the same specifications. Council Member Bills stated she would like for staff to present options to the Council at their next meeting for a final vote on the matter. Council Member Cortney agreed; he added that in his canvass of the neighborhood, he heard from one resident who wanted the ability to include a gate in their fence and another who wanted to sign a contract with the City to ensure the City will reimburse him for a portion of the cost of the fence. Mayor Ostler stated he feels an agreement would benefit both parties. Ms. Wells added that the City has typically not allowed gates on theme walls. Mayor Ostler stated he is not in favor of allowing gates; Council Members Smith and Campbell agreed.

Mayor Ostler asked Ms. Wells if she had enough information to formulate a final proposal for the Council to consider at their next meeting, to which Ms. Wells answered yes.

b. Personnel Policy FMLA Updates *General City Management*

Jess Andra

The City Council will consider and discuss proposed amendments to the City's personnel policies related to FMLA and similar federal laws.

City Administrator Wells indicated that in the first quarter of 2021, the City Council discussed amendments to the City's personnel policies related to maternity leave and Family Medical Leave Act (FMLA) leave. After discussing different options, the Council voted to approve allowing a more flexible option to use FMLA leave on a modified, part-time basis for maternity leave. FMLA generally requires covered employers to provide FMLA leave to eligible employees when the employee or close family members of the employee experience certain situations:

- Birth of a child or placement of a child with the employee for adoption or foster care
- Caring for a child, spouse, or parent with a serious health condition
- The employee's inability to work due to a serious health condition
- Reasons related to a family member's service in the military

Generally, FMLA requires employers to provide eligible employees with up to 12 weeks of unpaid leave during a 12-month period for a qualifying situation. FMLA requires the employer to continue to provide health care benefits and to protect the employee's job and position during that 12-week period. FMLA allows (but does not require) employers to require that employees use accrued leave time as part of FMLA leave and allows employees to elect to use any leave time not required to be used in order to be paid during the FMLA leave. FMLA leave for medical/military reasons (for the employee or employee's family member) can be used either in a 12-week block or on an intermittent basis, depending on the needs of the employee. However, FMLA leave for birth/placement of a child, where there is no medical necessity, does not need to be offered by an employer on an intermittent basis. In other words, an employer can require that employees use their FMLA leave for the birth/placement of a child in a single, continuous block, rather than spacing out the FMLA leave on a part-time basis. Highland City's current policies are as follows:

- Require employees using FMLA leave to use all accrued vacation and sick leave for the duration of the FMLA leave.
- Parental leave (called maternity leave in the current policy) allows the 12 weeks of FMLA leave to be taken in one of two forms:
 - 12-week block of continuous leave, or
 - 8-week block of continuous leave, with the remaining 4 weeks of FMLA leave spread out over 8 weeks, allowing a part-time use of FMLA.

Since the Council last considered FMLA leave, FMLA regulations have been updated to allow bonding with a newly born/placed child (separate from childbirth or placement of a child for fostering/adoption) as a basis for FMLA leave. In addition, staff have discussed whether to allow for more flexibility with the use of FMLA leave on a part-time/intermittent basis, subject to City and department needs, and whether it makes sense to require the exhaustion of all accrued leave, when an employee may have sick or other family needs after FMLA leave.

Finally, staff proposes updating the policies to reference the new Pregnant Workers Fairness Act, which requires ADA-like accommodations for pregnant employees. The proposed amendments to the policies are summarized as follows:

- Adds a specific statement regarding the City's compliance with all state and federal employment and anti-discrimination regulations
- Reduces the amount of accrued leave that is required to be used for FMLA leave; all admin and comp leave must be used, and all vacation and sick leave beyond 40 hours each must be used, though employees may choose to use that time
- Clarifies maternity is parental leave, as it applies to all parents
- Allows FMLA leave for parental leave to be used in any of the following methods:
 - As a continuous block of time (up to 12 weeks)
 - On any schedule as required by the medical needs of the parent/child
 - Where not medically required, on a part-time/intermittent basis on a schedule that is submitted by the employee and reviewed and approved by the employee's supervisor, the human resource generalist, and city administrator. This may include work-from-home options. Not all requested schedules may be accommodated, but are based on the employees' responsibilities and needs of the City and the employee's department.

Staff believes that these changes will provide for a more family friendly work environment for employees which will help the City attract and retain quality employees while still balancing the needs of the organization.

Council Member Smith stated that he supports the proposed changes as he feels that it will contribute to the retention of quality employees; he added that as a clinician that is frequently asked to complete FMLA paperwork, it would be helpful for the City to provide a clear explanation of the purpose of the paperwork to the employee and the care provider. Many patients are not familiar with the purpose of the form, so they are confused when discussing the matter with their care provider.

Council Member Bills stated she also supports the changes; she asked what would happen if the City Administrator needed to take FMLA leave. Ms. Wells stated approval of the leave would be considered by the Human Resources Division and the Mayor.

Council Member Campbell stated he also supports the changes. Council Member Cortney agreed and suggested that the proposed amendments be included on the consent agenda for the next meeting since it has already been discussed.

c. Conditional Use Permit Code Requirements *Development Code Update (Legislative)*

Ron Campbell, Council Member, Rob Patterson, City Attorney

The City Council will discuss current conditional use permit regulations and procedures and identify any desired changes.

Council Member Campbell stated he requested this item because he feels it is reasonable to assign approval authority of conditional use permit (CUP) applications to the Planning Commission. He stated he understands that the Planning Commission is appointed, not elected, but the Council should feel comfortable assigning CUP approval to them based upon the fact that the Council has selected individuals they trust to fulfill the role of a Planning Commissioner. He stated he served as a member of the Planning Commission for five years and felt as though the body could have handled several different types of applications without requiring an action by the City Council.

Council Member Smith stated that he understands Council Member Campbell's position, but noted there have been many CUP applications in the past that have been very controversial. He is nervous about taking authority over those types of applications away from the Council. He wondered if CUP applications can be broken into multiple categories and only those that may not be controversial could be assigned to the Planning Commission.

Council Member Campbell stated he feels CUP applications of a residential nature could easily be assigned to the Planning Commission.

City Administrator Wells used the aid of a PowerPoint presentation to identify the differences between conditional uses and permitted uses; she also identified current residential conditional uses and current commercial conditional uses:

Residential conditional uses:

- Public schools and school grounds
- Churches, church grounds, and accessory buildings associated with maintenance
- Libraries, museums, and art galleries
- Country clubs for golf with limits on sale of food and equipment
- Communications and other towers or masts
- Drilling wells
- Funeral homes

Commercial conditional uses:

- C-1:
 - Gas station and convenience stores
 - Drive-thru restaurants
 - Minor auto repair including lubrication, tires, washing, brakes, and other minor maintenance
- Town Center Commercial:
 - Hotel
 - Nail salon, pedicure, day spa
 - Therapeutic massage
 - Farmers markets
- Residential-Professional/Professional Office:
 - Professional offices (architects, engineers, CPAs, insurance, lawyers)
 - Medical offices (doctors, dentists, pharmacy, psychiatrist)
 - Banks and financial institutions
 - Daycares/preschools
 - Art and craft galleries and studios

The Council engaged in discussion and debate of the types of CUP applications that could be assigned to the Planning Commission for approval and whether public hearings should be held for CUP applications. They concluded all commercial CUPs should come to the City Council for approval and to develop a land use table in the City Code to identify the approval authority. Residential CUP applications can be referred to the Planning Commission for action.

Council Member Doug Cortney MOVED to extend the meeting to 10:30 pm. Council Member Kim Rodela SECONDED the motion. All voted in favor. The motion passed unanimously.

5. COMMUNICATION ITEMS

Communication items will be informational only. No final action will be taken.

a. Police Data Report Brian Gwilliam, Police Chief

Chief Gwilliam provided a report of monthly enforcement activities for 2024 to date; the report was broken down by criminal activity category. The top five criminal activities in Highland are fraud, sex offenses, driving under the influence (DUI), assaults, and child abuse. Over the first four months of 2024, the Police Department has responded to 3,134 calls, or 783 calls per month and 70 percent of the Department's time was spent in Highland. The Council thanked Chief Gwilliam for this information; they also participated in a brief high-level discussion of the citation statistics for both

Highland and Alpine cities and the trends in wages for other public safety agencies.

Mayor Ostler stated he feels it would be beneficial for the Council to receive a similar report from the Fire Department.

b. Update on Traffic Calming Toolbox Implementation *Andy Spencer, City Engineer/Public Works Director*

This item will be discussed at a future meeting.

c. School District Boundary Reorganization Update *Rob Patterson, City Attorney*

City Administrator Wells explained there is the potential for an interim legislative session to clarify many issues relating to the school boundary reorganization process. There is also an ongoing feasibility study being performed by Lewis Roberts Burningham (LRB) pertaining to the financial implications of a potential district realignment. She added there will be public hearings on July 2 and 16.

Mayor Ostler stated that LRB plans to present the findings of their feasibility study on June 18 at 5:00 p.m.; representatives of the City Councils of other participating cities will also attend.

Council Member Bills asked that the City Attorney provide the Council with some counsel regarding their role in the process and what they are allowed to do or not do in terms of advocating for the boundary adjustment. Ms. Wells stated she will ask City Attorney Patterson for that information. She added that the City Attorneys have been asked to develop proposed code language to address any outstanding or unclear items in the State legislation.

Other items to be addressed in the interim legislative session or via interpretation from the Lt. Governor's Office include:

- Can both the interlocal and Alpine School District proposals go on the ballot?
- What communications abilities do cities have?
- Who is the election official over the item?
- What election code is this running under?

d. Short Term Rental Owner Occupancy Code *Kim Rodela, Council Member, Rob Patterson, City Attorney*

City Administrator Wells stated there is a possible gap in the City Code regarding short term rentals; the Code states that 'all short-term rental properties must be owner occupied' and she asked if the intent was for the owner to be present during all rentals, or that they live in the home 50 percent of the time and can be gone at the time of a rental.

Council Member Rodela stated that the loophole must be closed to avoid a scenario where any residential property in the City could be rented as a vacation rental property for six months out of the year. She would prefer for owners to be present during a rental; they would live on a portion of the home and the other portion could be rented as a vacation rental. Council Member Smith agreed and relayed a situation in his own neighborhood where a family rented their home for half of the year using a property management company. The home became a nuisance to the neighborhood and many other homeowners were concerned.

Council Member Cortney showed support for Council Member Rodela's recommendation that the homeowner be present at the property during a rental.

e. Accessory Structures Restrictions and Ridgeview PD *Scott Smith, Council Member, Rob Patterson, City Attorney*

This item will be discussed at a future meeting.

- f. Right of Way Driveway Connections** *Andy Spencer, City Engineer/Public Works Director*
This item will be discussed at a future meeting.
- g. Council Policies and Procedures & Annual Conflict of Interest Statements** *Erin Wells, City Administrator*
This item will be discussed at a future meeting.

6. CLOSED SESSION

The City Council may recess to convene in a closed session to discuss items, as provided by Utah Code Annotated §52-4-205.

At 10:25 pm Council Member Ron Campbell MOVED that the City Council recess to convene in a closed session to discuss reasonably imminent litigation, as provided by Utah Code Annotated §52-4-205.

Council Member Doug Cortney SECONDED the motion.

The vote was recorded as follows:

<i>Council Member Brittney P. Bills</i>	<i>Yes</i>
<i>Council Member Ron Campbell</i>	<i>Yes</i>
<i>Council Member Doug Cortney</i>	<i>Yes</i>
<i>Council Member Kim Rodela</i>	<i>Yes</i>
<i>Council Member Scott L. Smith</i>	<i>Yes</i>

The motion carried 5:0

Council Member Scott L. Smith MOVED to adjourn the CLOSED SESSION and Council Member Doug Cortney SECONDED the motion. All voted in favor and the motion passed unanimously.

The CLOSED SESSION adjourned at 11:10 pm.

ADJOURNMENT

Council Member Scott L. Smith MOVED to adjourn the regular meeting and Council Member Doug Cortney SECONDED the motion. All voted in favor and the motion passed unanimously.

The meeting adjourned at 11:11 pm.

I, Stephannie Cottle, City Recorder of Highland City, hereby certify that the foregoing minutes represent a true, accurate and complete record of the meeting held on May 21, 2024. This document constitutes the official minutes for the Highland City Council Meeting.

Stephannie Cottle, CMC
City Recorder



CITY COUNCIL AGENDA REPORT

ITEM #2b

DATE: June 18, 2024
TO: Honorable Mayor and Members of the City Council
FROM: Kurt Ostler, Mayor
SUBJECT: Appointment of Deputy Recorder
TYPE: General City Management

PURPOSE:

The City Council will consider appointing Heather White as Highland City Deputy Recorder.

STAFF RECOMMENDATION:

Staff recommends approving the appointment of Heather White as Highland City Deputy Recorder.

PRIOR COUNCIL DIRECTION:

N/A

BACKGROUND:

Heather White has been working with Highland City from approximately April 2014 to present as the Planning Commission Secretary. On October 17, 2017, she was appointed as the Interim City Recorder to fill a vacancy in the position of City Recorder until the position was filled in November, 2017.

The duties of the Deputy Recorder are to attend Planning Commission meetings to record the meeting and take preliminary meeting minutes as well as the refinement and finalization of the minutes after the meeting. In the absence of the City Recorder, this position is asked to attend City Council meetings to record the meeting and take preliminary meeting minutes; post meeting agendas, approved minutes, and audio as needed to abide by state code; and attest timely documents for the City. This position is appointed by City Council and deputized by the City Recorder.

FISCAL IMPACT:

The cost of this position is budgeted out of the planning department.

MOTION:

I move that City Council approve the appointment of Heather White as Highland City Deputy Recorder.

ATTACHMENTS:



CITY COUNCIL AGENDA REPORT

ITEM #3a

DATE: June 18, 2024
TO: Honorable Mayor and Members of the City Council
FROM: David Mortensen, Finance Director
SUBJECT: FY2023-2024 Final Budget Adjustments
TYPE: General City Management

PURPOSE:

The City Council will consider amending the fiscal year 2023-2024 budget for various items as shown in the attached exhibit.

STAFF RECOMMENDATION:

Staff recommends adoption of the resolution amending the Highland City fiscal year 2023-2024 budget as shown in the attached exhibit and presented by staff.

PRIOR COUNCIL DIRECTION:

Council has given approval for some of these adjustments in previous Council meetings. (Noted in exhibit.)

BACKGROUND:

State code allows municipalities to amend their fiscal year budget throughout the year as needed. With the help of administration and other staff, the Finance Department has prepared a list of requested amendments to the budget as shown in the attached exhibit.

In addition, this resolution allows staff to make a transfer from the General Fund to a Capital Fund including Parks, Building, and Roads if needed to keep the fund balance below the 35% state statutory limit.

FISCAL IMPACT:

General Fund Revenue - \$647,000

General Fund Expenditure - \$311,743

Cemetery Fund Revenue - \$75,000

Cemetery Fund Expenditure - \$21,700

Parks Tax Fund Revenue - \$20,000

Parks Tax Fund Expenditure - \$20,000

Building & Development Fund Revenue - \$703,500

Building & Development Fund Expenditure - \$78,257

Parks Capital Improvement Fund Revenue - \$2,071,265
Parks Capital improvement Fund Expenditure - \$1,411,265

Roads Capital Improvement Fund Revenue - \$662,492
Roads Capital Improvement Fund Expenditure - \$316,395

Town Center Exaction Fund Revenue - \$103,278
Town Center Exaction Fund Expenditure - \$100,000

Sewer Fund Revenue - \$125,000
Sewer Fund Expenditure - \$350,000

Pressurized Irrigation Fund Revenue - \$30,000
Pressurized Irrigation Fund Expenditure - \$30,000

Culinary Water Fund Revenue - \$120,000
Culinary Water Fund Expenditure - \$120,000

Internal Service IT Fund Revenue - \$5,500
Internal Service IT Fund Expenditure - \$5,500

MOTION:

I move that City Council adopt the resolution amending the Highland City fiscal year 2023-2024 budget as shown in the included exhibit and as presented by staff.

ATTACHMENTS:

1. R-2024- Amending the Highland City Fiscal Year 2023-2024 Budget 6-18-24
2. Highland FY24 Year-End Budget Adjustments 6-18-24

RESOLUTION NO: R-2024-

**A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH, AMENDING THE FISCAL
YEAR 2023-2024 CITY BUDGET**

WHEREAS, Utah Law allows for the amendment of the budgets of municipalities to reflect changes in revenues and expenditures and to make transfers between departments to meet the best interests of the municipality; and

WHEREAS, Highland City has complied with the notice and public hearing requirements of the Utah Law in considering an amendment of its 2023-2024 fiscal year budgets; and

WHEREAS, the City Council of Highland City has determined that an amendment to its fiscal year 2023-2024 budget is in the best interest of Highland City and its residents and in order for the budget to match the actual revenues and expenditures of the City.

NOW THEREFORE, IT IS HEREBY RESOLVED that the amended Highland City Budget as attached hereto, for the 2023-2024 fiscal year of Highland City, Utah are hereby adopted. In addition, any amount in the General Fund previous year's Fund Balance in excess of thirty-five percent (35%) of the estimated revenues shall be transferred to the Highland City Capital Roads Fund, Capital Park Fund or Capital Building Fund as specified in Utah Code Annotated section 10-6-116.

ADOPTED AND RESOLVED by the City Council of Highland City, Utah, this 18th day of June, 2024.

HIGHLAND CITY, UTAH

Kurt Ostler
Mayor

ATTEST:

Stephannie Cottle
City Recorder

COUNCIL MEMBER	YES	NO
Brittney P. Bills	<input type="checkbox"/>	<input type="checkbox"/>
Ron Campbell	<input type="checkbox"/>	<input type="checkbox"/>
Kim Rodela	<input type="checkbox"/>	<input type="checkbox"/>
Doug Cortney	<input type="checkbox"/>	<input type="checkbox"/>
Scott L. Smith	<input type="checkbox"/>	<input type="checkbox"/>

Highland City
Year-End Budget Adjustments
Fiscal Year 2023-2024

General Fund - \$5,443,273 Beginning Fund Balance											
Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item	Description	Funding Source	Council Approval Date
10-31-30	Sales and Use Taxes	General Fund	Revenue	Ongoing	3,900,000	130,000	4,030,000	Sales Tax Income	Sales and use tax higher than expected	N/A	N/A
10-31-50	Fee In-Lieu of Personal Property Tax	General Fund	Revenue	Ongoing	165,000	(35,000)	130,000	Fee in-lieu of personal property tax	Fee in-lieu of personal property tax lower than expected	N/A	N/A
10-31-60	Utility Franchise Tax	General Fund	Revenue	Ongoing	1,000,000	250,000	1,250,000	Franchise Tax Income	Franchise taxes higher than expected	N/A	N/A
10-33-57	County Option Hwy/Transit Tax	General Fund	Revenue	Ongoing	450,000	(75,000)	375,000	New Transit Tax	Move new transit tax to separate account	N/A	N/A
10-33-59	County Public Transit Tax	General Fund	Revenue	Ongoing	-	75,000	75,000	New Transit Tax	Move new transit tax to separate account	N/A	N/A
10-35-10	Highland Fines	General Fund	Revenue	Ongoing	100,000	71,000	171,000	Highland court fines	Highland court fines higher than expected	N/A	N/A
10-35-14	Alpine Fines	General Fund	Revenue	Ongoing	40,000	31,000	71,000	Alpine court fines	Alpine court fines higher than expected	N/A	N/A
10-36-10	Interest Earnings	General Fund	Revenue	Ongoing	75,000	195,000	270,000	Interest Income	Interest higher than expected	N/A	N/A
10-38-40	Sale of Fixed Assets	General Fund	Revenue	Ongoing	100,000	(60,000)	40,000	Asset sale proceeds	Sale proceeds lower than expected	N/A	N/A
10-38-42	Credit Card Processing Fee	General Fund	Revenue	Ongoing	-	20,000	20,000	Card processing fees	Card processing fees for court and admin	N/A	N/A
10-39-10	Garbage Collection Fees	General Fund	Revenue	Ongoing	1,231,080	45,000	1,276,080	Garbage fees	Garbage fees higher due to growth	N/A	N/A
Total Change in Revenue						\$ 647,000					
10-42-30	Court - Alpine Fine Reimbursement	General Fund	Expenditure	Ongoing	50,000	21,000	71,000	Alpine court fines	Alpine court fines higher than expected	Service fees	N/A
10-42-31	Court - State Surcharges	General Fund	Expenditure	Ongoing	50,000	25,000	75,000	State surcharges	State surcharges higher due to increase in court fines	Service fees	N/A
10-43-34	Admin - Bldg Maint.	General Fund	Expenditure	One-time	75,000	25,000	100,000	Public Works heater repair	Public Works Heater Repair	Fund Balance	N/A
10-43-35	Admin - Bldg Utilities	General Fund	Expenditure	Ongoing	50,000	10,000	60,000	Bldg utilities	Bldg utilities higher than expected	Additional taxes and fees or savings in other areas	N/A
10-43-42	Admin - Credit Card Fees	General Fund	Expenditure	Ongoing	-	3,000	3,000	Credit card fees	Credit card fees for misc. admin	Service fees	N/A
10-46-24	Finance - Office Supplies	General Fund	Expenditure	One-time	50,500	(25,000)	25,500	Software	Software budgeted but not yet implemented	N/A	N/A
10-48-11	Treasurer - Salaries/Wages	General Fund	Expenditure	Ongoing	32,643	2,000	34,643	Wages costs	Wages higher than budgeted	Additional taxes and fees or savings in other areas	N/A
10-48-12	Treasurer - Overtime	General Fund	Expenditure	Ongoing	250	1,000	1,250	Overtime costs	Overtime higher than budgeted	Additional taxes and fees or savings in other areas	N/A
10-48-13	Treasurer - Employee Benefits	General Fund	Expenditure	Ongoing	22,681	1,600	24,281	Benefits costs	Benefits higher than budgeted	Additional taxes and fees or savings in other areas	N/A
10-49-11	Attorney - Salaries/Wages	General Fund	Expenditure	Ongoing	-	14,000	14,000	FT City Attorney/Planning Admin	Add budget for FT city attorney/planning director	Savings from elimination of contract attorney costs	2/20/2024
10-49-13	Attorney - Employee Benefits	General Fund	Expenditure	Ongoing	-	3,700	3,700	FT City Attorney/Planning Admin	Add budget for FT city attorney/planning director	Savings from elimination of contract attorney costs	2/20/2024
10-49-31	Attorney - Professional & Technical Services	General Fund	Expenditure	Ongoing	70,000	(17,700)	52,300	FT City Attorney/Planning Admin	Adjust due to FT city attorney/planning director	N/A	N/A
10-52-11	Planning - Salaries/Wages	General Fund	Expenditure	Ongoing	10,959	8,000	18,959	Wages costs	Wages higher than budgeted	Additional taxes and fees or savings in other areas	2/20/2024
10-52-28	Planning - Software Licenses	General Fund	Expenditure	Ongoing	625	1,225	1,850	Community Development software	Building, Planning, and Business License	Fund Balance	N/A
10-52-32	Planning - Professional and Tech. Services	General Fund	Expenditure	One-time	-	8,000	8,000	Third-party planning services	Third-party planning services	Fund Balance	N/A

10-53-22	Education and Promotion - Community Engagement	General Fund	Expenditure	Ongoing	-	2,000	2,000	General Communication	General Communication	Additional taxes and fees or savings in other areas	N/A
10-58-11	Building - Salaries/Wages	General Fund	Expenditure	Ongoing	-	51,443	51,443	Wages reallocation	25% of Building Salaries/Wages to General Fund	Additional taxes and fees or savings in other areas	N/A
10-58-13	Building - Employee Benefits	General Fund	Expenditure	Ongoing	-	28,975	28,975	Benefits reallocation	25% of Building Employee Benefits to General Fund	Additional taxes and fees or savings in other areas	N/A
10-60-12	Streets & Roads - Overtime	General Fund	Expenditure	Ongoing	5,000	2,000	7,000	Overtime costs	Overtime higher than budgeted	Additional taxes and fees or savings in other areas	N/A
10-60-15	Streets & Roads - Overtime Snow Removal	General Fund	Expenditure	Ongoing	10,000	1,500	11,500	Snow removal costs	Snow removal overtime higher than budgeted	Additional taxes and fees or savings in other areas	N/A
10-60-30	Streets & Roads - Bldg. Maintenance & Utilities	General Fund	Expenditure	Ongoing	3,500	3,500	7,000	Building maintenance & utilities costs	Building maintenance & utilities higher than expected	Additional taxes and fees or savings in other areas	N/A
10-60-47	Streets & Roads - Public Works Shop Tools & Supplies	General Fund	Expenditure	Ongoing	3,500	2,500	6,000	Tools & supplies costs	Tools & supplies higher than expected	Additional taxes and fees or savings in other areas	N/A
10-60-52	Streets & Roads - Snow Removal Salt	General Fund	Expenditure	Ongoing	55,000	7,000	62,000	Snow removal salt costs	Snow removal salt higher than expected	Additional taxes and fees or savings in other areas	N/A
10-60-61	Streets & Roads - Drug Testing	General Fund	Expenditure	Ongoing	700	1,500	2,200	Drug testing costs	Drug testing higher than expected	Additional taxes and fees or savings in other areas	N/A
10-60-75	Streets & Roads - Capital Outlay Special Projects	General Fund	Expenditure	One-time	-	35,000	35,000	Traffic Control - temporary speed tables	Implementation of traffic control toolbox	Fund balance	9/19/2023
10-66-11	Engineer - Salaries/Wages	General Fund	Expenditure	Ongoing	77,488	3,000	80,488	Wages costs	Wages higher than budgeted	Additional taxes and fees or savings in other areas	N/A
10-66-31	Engineer - Professional & Tech Services	General Fund	Expenditure	Ongoing	70,000	10,000	80,000	Third-party engineering services	Third-party engineering services	Additional taxes and fees or savings in other areas	N/A
10-70-12	Parks & Rec - Overtime	General Fund	Expenditure	Ongoing	15,000	13,000	28,000	Overtime costs	Overtime higher than budgeted	Additional taxes and fees or savings in other areas	N/A
10-70-45	Parks & Rec - UT Cnty Murdock Trail Maint	General Fund	Expenditure	Ongoing	8,500	13,000	21,500	Trail maintenance costs	Trail maintenance higher than expected	Additional taxes and fees or savings in other areas	N/A
10-72-35	Community Events - Community Center Utilities	General Fund	Expenditure	Ongoing	4,000	4,000	8,000	Utilities costs	Utilities higher than expected	Additional taxes and fees or savings in other areas	N/A
10-73-45	Garbage - Credit Card Fees	General Fund	Expenditure	Ongoing	7,500	2,500	10,000	Credit card fees	Credit card fees for garbage payments higher than expected	Service fees	N/A
10-73-50	Garbage - Hauling Contract	General Fund	Expenditure	Ongoing	850,000	50,000	900,000	Garbage hauling contract	Garbage hauling contract increase due to growth	Service fees	N/A
Total Change in Expenditure						\$ 311,743					
Surplus/Deficit						\$ 335,257					
Projected Ending Fund Balance						\$ 5,620,557					

Cemetery Perpetual Fund - \$29,021 Beginning Fund Balance											
Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item	Description	Funding Source	Council Approval Date
21-32-01	Cemetery Lot Sales	Cemetery Perpetual Fund	Revenue	Ongoing	350,000	75,000	425,000	Cemetery Lot Sales	Lot sales higher than expected	N/A	N/A
Total Change in Revenue						\$ 75,000					
21-43-11	Salaries/Wages	Cemetery Perpetual Fund	Expenditure	Ongoing	77,585	6,700	84,285	Wages costs	Wages higher than budgeted	Service fees	N/A
21-43-13	Employee Benefits	Cemetery Perpetual Fund	Expenditure	Ongoing	45,520	5,000	50,520	Benefits costs	Benefits higher than budgeted	Service fees	N/A
21-43-74	Capital Outlay	Cemetery Perpetual Fund	Expenditure	One-time	68,000	10,000	78,000	Cemetery Maintenance Building	Finish Cemetery Maintenance Building	Fund Balance	11/7/2023
Total Change in Expenditure						\$ 21,700					
Surplus/Deficit						\$ 53,300					
Projected Ending Fund Balance						\$ 153,238					

Parks Tax Fund - \$219,437 Beginning Fund Balance											
Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item	Description	Funding Source	Council Approval Date
23-36-10	Interest Earnings	Parks Tax Fund	Revenue	Ongoing	-	13,500	13,500	Interest Income	Interest on fund balance	N/A	N/A
23-39-90	PY Carryover Budgeted	Parks Tax Fund	Revenue	One-time	-	6,500	6,500	Use of fund balance	For transfer used for Mountain Ridge Park	N/A	N/A
Total Change in Revenue						\$ 20,000					
23-40-10	Park Expenditures	Parks Tax Fund	Expenditure	One-time	150,000	(150,000)	-	Move from park expenditure to transfer out to Parks Capital Improvement Fund	Budgeted as park expenditure, but will be used to transfer to Parks Capital Improvement instead.	N/A	N/A
23-90-90	Transfer to Parks Capital Improvement Fund	Parks Tax Fund	Expenditure	One-time	-	170,000	170,000	Mountain Ridge Park	Was budgeted to happen in FY23 but was never done	Current year parks tax and prior year fund balance	9/6/2022
Total Change in Expenditure						\$ 20,000					
Surplus/Deficit						\$ -					
Projected Ending Fund Balance						\$ 219,437					

Building & Development Fund - \$276,349 Beginning Fund Balance											
Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item	Description	Funding Source	Council Approval Date
24-32-21	Building Permits	Building & Development Fund	Revenue	Ongoing	500,000	510,000	1,010,000	Building permits income	Building permits higher than expected	N/A	N/A
24-32-22	Building Plan Check Fees	Building & Development Fund	Revenue	Ongoing	117,500	121,000	238,500	Plan check fees	Plan check fees higher than expected	N/A	N/A
24-36-10	Interest Earnings	Building & Development Fund	Revenue	Ongoing	-	21,500	21,500	Interest Income	Interest higher than expected	N/A	N/A
24-38-42	CC Processing Fee	Building & Development Fund	Revenue	Ongoing	-	51,000	51,000	Credit card processing fees	Credit card processing fees for building permits	N/A	N/A
Total Change in Revenue						\$ 703,500					
24-43-82	Credit Card Fees	Building & Development Fund	Expenditure	Ongoing	-	52,000	52,000	Credit card fees	Credit card fees for building permits	Service fees	N/A
24-52-28	Software Licenses	Building & Development Fund	Expenditure	Ongoing	1,875	3,675	5,550	Community Development software	Building, Planning, and Business License	Fund Balance	N/A
24-52-32	Planner & Professional Svc	Building & Development Fund	Expenditure	Ongoing	-	25,000	25,000	Third-party plan reviews	Adjust due to increased need for third-party services	Permit fees	N/A
24-58-11	Salaries/Wages	Building & Development Fund	Expenditure	Ongoing	205,772	(51,443)	154,329	Wage reallocation	25% of Building Salaries/Wages to General Fund	Permit fees	N/A
24-58-12	Overtime	Building & Development Fund	Expenditure	Ongoing	5,000	3,000	8,000	Overtime	Overtime higher than budgeted	Permit fees	N/A
24-58-13	Employee Benefits	Building & Development Fund	Expenditure	Ongoing	115,900	(28,975)	86,925	Benefits reallocation	25% of Building Employee Benefits to General Fund	Permit fees	N/A
24-58-31	Professional & Tech. Services	Building & Development Fund	Expenditure	Ongoing	40,000	75,000	115,000	Third-party inspections	Adjust due to increased need for third-party inspections - employee turnover	Permit fees	N/A
Total Change in Expenditure						\$ 78,257					
Surplus/Deficit						\$ 625,243					
Projected Ending Fund Balance						\$ 608,425					

Parks Capital Improvement Fund - \$7,133,406 Beginning Fund Balance											
Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item	Description	Funding Source	Council Approval Date
40-30-91	Transfer from Other Funds	Parks Capital Improvement Fund	Revenue	One-time	-	720,852	720,852	Funds for Mountain Ridge Park	Exaction Fee, Road & Utility Allocation, Park Tax	N/A	9/6/2022
40-34-71	Park Impact Fees	Parks Capital Improvement Fund	Revenue	Ongoing	400,000	921,000	1,321,000	Impact Fee Income	Impact fees collected for parks	N/A	N/A
40-34-76	Sale of Property	Parks Capital Improvement Fund	Revenue	One-time	10,000	6,500	16,500	Property Sales Income	Property sales higher than expected	N/A	N/A
40-36-10	Interest Income	Parks Capital Improvement Fund	Revenue	Ongoing	15,000	321,850	336,850	Interest Income	Interest higher than expected	N/A	N/A
40-36-15	Grants	Parks Capital Improvement Fund	Revenue	One-time	-	51,063	51,063	CUWCD Grant	CUWCD Grant	N/A	N/A
40-36-18	Park Donations	Parks Capital Improvement Fund	Revenue	One-time	-	50,000	50,000	Highland Foundation Donations	Highland Foundation Donations	N/A	N/A
Total Change in Revenue						\$ 2,071,265					
40-40-78	Mountain Ridge Park	Parks Capital Improvement Fund	Expenditure	One-time	3,000,000	660,000	3,660,000	Mountain Ridge Park	Finish Phase I and start Phase II	Transfers In	5/7/2024
Total Change in Expenditure						\$ 660,000					
Surplus/Deficit						\$ 1,411,265					
Projected Ending Fund Balance						\$ 5,706,940					

Roads Capital Improvement Fund - \$382,076 Beginning Fund Balance											
Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item	Description	Funding Source	Council Approval Date
41-34-72	Road Impact Fees	Roads Capital Improvement Fund	Revenue	Ongoing	-	125,000	125,000	Impact Fee Income	Impact Fees Collected for Roads	N/A	N/A
41-33-60	MAG Grant	Roads Capital Improvement Fund	Revenue	One-time	-	537,492	537,492	MAG Grant Revenue - 6800 W	MAG Grant Revenue - 6800 W	N/A	N/A
Total Change in Revenue						\$ 662,492					
41-40-70	Capital Road Projects	Roads Capital Improvement Fund	Expenditure	One-time	-	159,980	159,980	Willams View 11200 North Participation	Willams View 11200 North Participation	Impact Fees	N/A
41-40-79	6800 West (Matching)	Roads Capital Improvement Fund	Expenditure	One-time	-	156,415	156,415	6800 West Project	6800 West Project	Grants	N/A
Total Change in Expenditure						\$ 316,395					
Surplus/Deficit						\$ 346,097					
Projected Ending Fund Balance						\$ 726,919					

Town Center Exaction Fee Fund - \$278,383 Beginning Fund Balance											
Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item	Description	Funding Source	Council Approval Date
44-36-10	Interest Income	Town Center Exaction Fee Fund	Revenue	Ongoing	1,000	10,370	11,370	Interest Income	Interest on remaining fund balance	N/A	N/A
44-36-13	Exaction Fee	Town Center Exaction Fee Fund	Revenue	Ongoing	-	16,390	16,390	Exaction Fees	Hillwood Homes, Troy Turner	N/A	N/A
44-39-90	PY Carryover Budgeted	Town Center Exaction Fee Fund	Revenue	One-time	200,000	76,518	276,518	Use of Fund Balance	Moving most of remaining balance to help pay for Mountian Ridge Park	N/A	9/6/2022
Total Change in Revenue						\$ 103,278					
44-90-90	Transfer to Parks Capital Improvement Fund	Town Center Exaction Fee Fund	Expenditure	One-time	200,000	100,000	300,000	Mountain Ridge Park	Transfer exaction balance to Mountain Ridge Park	Fund balance - exaction fees	9/6/2022
Total Change in Expenditure						\$ 100,000					
Surplus/Deficit						\$ 3,278					
Projected Ending Fund Balance						\$ 6,143					

Sewer Fund - \$2,308,718 Beginning Fund Balance											
Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item	Description	Funding Source	Council Approval Date
52-37-10	Sewer Services	Sewer Fund	Revenue	Ongoing	2,400,000	125,000	2,525,000	Income from Sewer Services	Increase due to growth	N/A	N/A
Total Change in Revenue						\$ 125,000					
52-40-42	TSSD Collection & Disposal Fee	Sewer Fund	Expenditure	Ongoing	1,150,000	350,000	1,500,000	TSSD Cost Increase	Due to growth and TSSD's rate increase	Service Revenue, Surplus	N/A
Total Change in Expenditure						\$ 350,000					
Surplus/Deficit						\$ (225,000)	Covered by prior budgeted surplus				
Projected Ending Fund Balance						\$ 2,657,557					

Pressurized Irrigation Fund - \$5,302,774 Beginning Fund Balance											
Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item	Description	Funding Source	Council Approval Date
53-38-95	PY Carryover Budgeted	Pressurized Irrigation Fund	Revenue	One-time	1,336,437	30,000	1,366,437	Increase to Water Assessment Costs	Current year water assessments higher than expected	N/A	5/7/2024
Total Change in Revenue						\$ 30,000					
53-40-74	Water Share Assessments	Pressurized Irrigation Fund	Expenditure	One-time	575,000	30,000	605,000	Increase to Water Assessment Costs	Current year water assessments higher than expected	Fund Balance	5/7/2024
Total Change in Expenditure						\$ 30,000					
Surplus/Deficit						\$ -					
Projected Ending Fund Balance						\$ 3,671,031					

Culinary Water Fund - \$1,425,092 Beginning Fund Balance											
Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item	Description	Funding Source	Council Approval Date
55-39-50	Municipal Contributions	Culinary Water Fund	Revenue	One-time	-	110,607	110,607	Williams View Ditch Piping	Contributions from Patterson and Lehi	N/A	5/7/2024
55-38-95	PY Carryover Budgeted	Culinary Water Fund	Revenue	One-time	1,546,678	9,393	1,556,071	Use of Fund Balance	To make up difference for Williams View	Fund Balance	5/7/2024
Total Change in Revenue						\$ 120,000					
55-40-50	Capital Expenses Projects	Culinary Water Fund	Expenditure	One-time	67,759	120,000	187,759	Williams View	Cost share of Lehi Irrigation related to Williams View	Fund balance	5/7/2024
Total Change in Expenditure						\$ 120,000					
Surplus/Deficit						\$ -					
Projected Ending Fund Balance						\$ 1,395,693					

Internal Service IT Fund - \$8,113 Beginning Fund Balance											
Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item	Description	Funding Source	Council Approval Date
57-38-95	PY Carryover Budgeted	Internal Service IT Fund	Revenue	One-time	-	5,500	5,500	Use of Fund Balance	To cover increased cost of IT equipument	N/A	N/A
Total Change in Revenue						\$ 5,500					
57-40-25	Internal Service Expenses	Internal Service IT Fund	Expenditure	One-time	48,750	5,500	54,250	IT equipment	IT equipment costs higher than expected	Fund balance	N/A
Total Change in Expenditure						\$ 5,500					
Surplus/Deficit						\$ -					
Projected Ending Fund Balance						\$ 2,613					



CITY COUNCIL AGENDA REPORT

ITEM #3b

DATE: June 18, 2024
TO: Honorable Mayor and Members of the City Council
FROM: Candice Linford, Treasurer
SUBJECT: Fee Schedule
TYPE: General City Management

PURPOSE:

The City Council will consider the new rates proposed in the FY2025 Fee Schedule.

STAFF RECOMMENDATION:

Staff recommends adopting the FY2025 Fee Schedule.

PRIOR COUNCIL DIRECTION:

Each year the Council approves the fee schedule for the coming fiscal year.

BACKGROUND:

Fees are reviewed annually to ensure that what we pass on to the public conforms to industry standards and regulations, and covers foreseen costs for products and services the city provides. A note regarding the needs for the various fee changes is included in the attached fee schedule with the proposed changes.

FISCAL IMPACT:

Varies depending on the fee.

MOTION:

I move that City Council adopts FY2025 Fee Schedule.

ATTACHMENTS:

1. FY2025 Highland City Fee Schedule

Highland City Comprehensive Fee Schedule Fiscal Year 2025



Building Permit, Impact Fees, Miscellaneous Fees

Building Permits

Lot Infrastructure Bond (including but not limited to sidewalk, curb, pavement, meter boxes)\$4,000.00

*For lots accessed by private roads, bond amount and type may be adjusted with approval of building official and public works director or designees commensurate with measure of risk to public infrastructure.

~~Permit FeeAs set forth in by the International Building Code Council~~

~~Plan Check Fee . As set forth by the International Code Council As set forth in the International Building Code~~

~~Reinspection Fee\$100.00~~

~~Reinspection Fee\$100.00~~

~~Residential Construction Refundable Cash Bond\$2,500.00~~

~~Residential Construction Refundable Cash Bond\$2,500.00
(e.g. swimming pool, garage, etc. built after the initial residency certificate of occupancy has been issued).~~

~~Same-day Inspection Cancellation Fee\$65.00~~

~~Solar Valuation\$2.76 per watt~~

~~State Tax1% of total building permit fee~~

~~Residential Construction Refundable Cash Bond\$2,500.00
(e.g. swimming pool, garage, etc. built after the initial residency certificate of occupancy has been issued).~~

Commented [CL1]: Removed "Building" as this is just ICC

Commented [RP2]: Similar to lot infrastructure bond, but for projects not associated with residence building permit

Commented [CL3]: See Rob's notes

Commented [RP4]: Similar to lot infrastructure bond, but for projects not associated with residence building permit

Commented [CL5]: See Rob's notes

Building Permit Deposits

Accessory Structure, Solar, Remodel, Addition, or Basement\$45.00

Commercial\$500.00

Home\$500.00

~~Solar\$90.00~~

Swimming Pool\$100.00

Commented [CL6]: New addition: solar deposits

Commercial Impact Fees

Fee schedule as set forth by current impact fee study

Residential Impact Fees

Single Family

Culinary Water Impact Fee (southeast)\$603.00

~~Parks (before August 14, 2023)\$5,854.00~~

~~Parks (after August 14, 2023)\$6,301.00~~

Pressurized Irrigation\$0.51 per square foot of permeable surface of lot

Public Safety

Police\$245.02

Fire\$515.67

Roads\$538.00

Sewer per ERC

Commented [CL7]: No longer needed

Commented [CL8]: No longer needed

Central	\$1,581.00
Southeast	\$2,773.00
Timpanogos Special Service District	\$4,981.00

Multi Family

Culinary Water Impact Fee (southeast)	\$603.00
Parks (before August 14, 2023)	\$4,804.00
Parks (after August 14, 2023)	\$4904.00
Pressurized Irrigation	\$0.51 per square foot of permeable surface of lot
Public Safety	
Police	\$138.05
Fire	\$409.05

Roads

Attached 6-8 units per acre	\$328.00-\$376.00
Senior Restricted Housing	\$194.00
Sewer per ERC	
Central	\$1,581.00
Southeast	\$2,773.00
Timpanogos Special Service District	\$4,981.00

Miscellaneous Building Fees

Culinary Water Meter

Residential 3/4 inch	\$433.65 \$567.71
Residential 1 inch	\$538.30 \$567.71
Commercial 1 1/2 inch	\$2615.60 \$938.12
Commercial 2 inch	\$2904.72 \$1,152.92
Flat Lid Meter Upgrade	\$186.49 \$47.20

Infrastructure Reimbursement (only applicable to the subdivisions listed below)

Skye Estates	\$390.00
Highland Oaks	\$627.00

Pressurized Irrigation Meter

3/4 inch	\$433.65 \$467.46
1 inch	\$538.30
\$532.85	

1 inch	\$532.85
1 1/2 inch	\$2,615.60 \$2,616.61
2 inch	\$2,904.72 \$2,905.73
3 inch	\$3,402.91 \$3,403.92
4 inch	\$5,228.22 \$5,229.23

Sewer Connection Fee

SWPP Inspection

Single Family	\$1,500.00
Multi Family (Attached Dwelling Units)	\$50.00 per unit, \$1,500.00 minimum
Subdivisions & Other Developments	\$2,500.00

Business Licensing & Solicitors Permitting

Commercial Business Licenses

Business License Filing Fee (unless specifically noted below)	\$90.00
Business Renewal Fee (unless specifically noted below).....	\$60.00
Auto Repair/Mechanical.....	\$230.00
Auto Repair/Painting	\$300.00
<u>Dry Cleaners</u>	<u>\$160.00</u>
<u>Fireworks - Indoor Sales/Outdoor Sales.....</u>	<u>\$225.00</u>
<u>Gasoline/Propane Dispensing (gas stations).....</u>	<u>\$230.00</u>
<u>Hazardous Materials</u>	
Storage Only	\$230.00
Mixing/Dispensing/Use	\$300.00
Large	\$375.00
Hospitals	\$300.00
Hotel/Motel/Rooming House	\$375.00
Large Retail (grocery stores).....	\$300.00
Liquor License Class A.....	\$300.00
Liquor License Class B.....	\$300.00
Mineral Extraction	\$400.00
Mobile Paint Services.....	\$230.00
Private Clubs w/Liquor License.....	\$300.00
Gasoline/Propane Dispensing (gas stations).....	\$230.00
Dry Cleaners.....	\$160.00
Large Retail (grocery stores).....	\$300.00
Tobacco-Smoke Shop	\$275.00
Secondhand Dealers	
Pawnbrokers	\$325.00
Used/Exchanges/Coin	\$175.00
Hotel/Motel/Rooming House	\$375.00
Short-term Rentals.....	\$90.00
Tobacco-Smoke Shop	\$275.00
Fireworks - Indoor Sales/Outdoor Sales.....	\$225.00
Hospitals	\$300.00
Private Clubs w/Liquor License.....	\$420.00
Wholesale/Bulk Oil Dispensing	\$300.00
Mineral Extraction	\$400.00
<u>Hazardous Materials</u>	
Storage Only	\$230.00
Mixing/Dispensing/Use	\$300.00
Large	\$375.00

Home Occupation Licenses

Filing Fees

Commented [CL9]: The code is Utah Code 11-10-3:
<https://le.utah.gov/xcode/Title11/Chapter10/11-10-S3.html>

it says that the business license fee is \$300 for any association, restaurant, bar, or similar business that allows possession and consumption of alcohol on the premises.

Home Occupation (<i>unless specifically noted below</i>).....	\$60.00
<u>Home Occupation Renewal Fee (<i>unless specifically noted below</i>).....</u>	<u>\$25.00</u>
Home Occupation with no off-site impact	\$0.00
<u>Administrative Fee (<i>printed license for exempt businesses</i>).....</u>	<u>\$10.00</u>
<u>Hobby Breeder</u>	<u>\$60.00</u>
Home Daycares, Preschools and Dance Studios	\$90.00
<u>Home Daycares, Preschools and Dance Studios Renewal Fee.....</u>	<u>\$60.00</u>
Home Occupation with Hazardous Materials.....	\$90.00
<u>Home Occupation with Hazardous Materials Renewal Fee</u>	<u>\$60.00</u>
<u>Hobby Breeder.....</u>	<u>\$60.00</u>
Home Occupation Business License Appeal Fee	\$50.00

Commented [CL10]: With our new portal, business owners are able to print their own licenses out.

Renewal Fees

Home Occupation (<i>unless specifically noted below</i>).....	\$25.00
Home Occupation with no off-site impact	\$0.00
Administrative Fee (<i>printed license for exempt businesses</i>).....	\$10.00
Home Daycares, Preschools and Dance Studios	\$60.00
Home Occupation with Hazardous Materials.....	\$60.00
Hobby Breeder	\$25.00

Commented [CL11]: Changed to be more consistent like Commercial above.

Business License Penalty Late Fees

Monthly rate	10.00% of renewal fee
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Solicitor Permittings

Solicitor Application Fees (single)	\$50.00
Solicitor Application Fees (group of 2 or more).....	\$125.00
<u>Solicitor Fees (single)</u>	<u>\$50.00</u>

Temporary Use Permit

Permit.....	\$25.00
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*The business is also required to have a Highland City business license.
The only exception is for mobile businesses, e.g. Food Trucks, per state code.-*

Solicitors

Solicitor Fees (group of 2 or more).....	\$125.00
Solicitor Fees (single)	\$50.00

Miscellaneous

Business License Fire Department Reinspection Fee	\$100.00
Replacement/additional copy of Business License	\$10.00

Commented [CL12]: Will no longer be needed.

Cemetery

Burial Plot

Resident	\$1,210.00
Non-Resident	\$1,690.00

Commented [CL13]: 3% increase

Commented [CL14]: 3% increase

Burials

Single Burials

Weekday	\$600.00
Weekend or Holiday	\$950.00

Double Burials

Weekday	\$750.00
Weekend or Holiday	\$1,150.00

Burials for Cremains and Caskets 36' or less

Weekday	\$500.00
Weekend or Holiday	\$850.00

Disinterment

Weekday	\$650.00
Weekend or Holiday	\$1,080.00

Disinterment of Cremains and Caskets 36' or less

Weekday	\$435.00
Weekend or Holiday	\$755.00

Burial Lot Transfers

Fee	\$25.00
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Temporary Grave Marker

Fee	\$25.00
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Headstone Setting Fee

Fee	\$50.00
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Civic Events (Non-Fling Related)

Movie in the Park Sponsorship	\$750.00
Youth Fishing Resident	\$30.00
Youth Fishing Non-Resident	\$35.00
Fishing Pole Rental	\$5.00

Movie in the Park Sponsorship.....	\$750.00
Other Events.....	TBD

Vendors (3 hours)

Food Vendor.....	\$25.00
Food Vendor Electricity Outlets	\$10.00/outlet
Non-Food Vendor.....	\$10.00
Non-Food Vendor Electricity Outlets	\$10.00/outlet

Facility Rentals

Building

Council Chambers, Community Center

Resident.....	\$1525.00 per hour
Non-resident.....	\$3050.00 per hour
Non-profit organization.....	\$510.00 per hour

This is the only fee non-profits are subject to.

Government organizations	\$510.00 per hour
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This is the only fee governments are subject to.

Food Fee.....	\$50100.00
Piano Use Fee	\$1020.00
Projector Fee.....	\$1020.00
Refundable Room Deposit	\$150.00

Commented [CL15]: Increased all fees to cover additional services (or increased vendor fees) e.g. internet, new carpet, extra carpet cleanings, and piano tuning.

Fields

Beacon Hills Lower, Beacon Hills Upper, Lone Peak East, Lone Peak West, Mitchell Hollow, Wimbleton South, Canterbury PI, Heritage Park, Town Center

Cedar Hills City Recreation League	\$2 per Highland resident per sports season
Other governmental agencies	\$5.00 per hour
Portable Toilet Maintenance	divided equally between the City and renting organization
Baseball Field Marking Fee.....	\$25.00
Refundable Deposit	\$150.00

Non-profit entities

Practices	\$5.00 per hour
Competition or Clinics	\$10.00 per hour
Day Rental	\$75.00

For-profit entities

Practices	\$15.00 per hour
Competition or Clinics	\$30.00 per hour
Day Rental	\$225.00

Pavilion

Highland Glen, Heritage, Town Center Meadows, Merlin B. Larson, and Mitchell Hollow

Resident	
Half-Day Rental.....	\$20.00
Full Day Rental	\$40.00
Non-resident	
Half-Day Rental.....	\$70.00
Full Day Rental	\$100.00
Government organizations-	\$0.00 per hour
Refundable Pavilion Key Deposit (Highland Glen)	\$50.00

Campground

Canyon Oaks

Resident	\$25.00 per 24 hours
Non-Profit or Government Organizations	\$25.00 per 24 hours
Non-resident	\$50.00 per 24 hours

Highland Fling

Magazine Ad (Non-sponsor)

Full page	\$600.00
One-half page.....	\$350.00
One-third page.....	\$225.00
One-quarter page.....	\$150.00
One-eighth page.....	\$100.00

Ad Design

Full page (simple)	\$80.00
Full page (complex)	\$120.00
One-half page (simple)	\$40.00
One-half page (complex)	\$80.00
One-third page (simple)	\$30.00
One-third page (complex)	\$60.00
One-fourth page (simple)	\$20.00
One-fourth page (complex)	\$40.00
One-eighth page (simple)	\$20.00
One-eighth page (complex)	\$40.00

Events

5K Early Registration	\$15.00
5K Late Registration	\$25.00
5K On Site Registration (no shirt guaranteed).....	\$30.00
1 Mile Fun Run Early Registration	\$10.00
1 Mile Fun Run Late Registration & On-Site On-Site Registration	\$15.00
Baby Celebration	\$12.00 \$15.00
Baby Celebration Late Registration	\$15.00 \$17.00
Car Show with shirt	\$20.00
Car Show without shirt.....	\$10.00
Disc Golf Tournament without Trilogy Set.....	\$40 \$15.00
Disc Golf Tournament with Trilogy Set	\$15 \$40.00
Disc Golf Tournament – Youth without Trilogy Set.....	\$25.00
Disc Golf Tournament – Youth with Trilogy Set	\$10.00
Family Adventure Race.....	\$25.00
<u>Hot Air Balloon Ride (tethered).....</u>	<u>\$5.00</u>
<u>Hot Air Balloon Ride (flight).....</u>	<u>\$50.00</u>
<u>Kid's Zone Pre-Registration.....</u>	<u>\$20.00</u>
<u>Kid's Zone Day Of.....</u>	<u>\$22.00</u>
<u>Kid's Zone Per Ride</u>	<u>\$1.00-\$5.00</u>

Commented [CL16]: These two numbers were backwards.
Corrected.

Strong Man Competition.....	\$38.00
Strong Man Competition & Utah State Hammer Championship & Highland Games	\$68.00
Utah State Hammer Championship & Highland Games.....	\$43.00
Strong Man Competition & Utah State Hammer Championship & Highland Games	\$68.00
Hot Air Balloon Ride (tethered).....	\$5.00
Hot Air Balloon Ride (flight).....	\$50.00
Kid's Zone Pre-Registration	\$20.00
Kid's Zone Day Of.....	\$22.00
Kid's Zone Per Ride	\$1.00 \$5.00

Parade Entry

<u>Highland Business</u>	<u>\$100.00</u>
Non-Highland Business	\$200.00
<u>Non-Parade – handing out flyers along parade route</u>	<u>\$25.00</u>
<u>Highland Business</u>	<u>\$100.00</u>
Non-Resident	\$100.00
Politicians	\$25.00
Sports/Cheerleading Teams	\$25.00
<u>Non-Parade – handing out flyers along parade route</u>	<u>\$25.00</u>
Sponsor/Church Group/School Group/Non-Profit/Government/Highland Resident	\$0.00

Sponsor

Title Sponsor	\$4,000.00
Diamond Sponsor	\$2,500.00
Platinum Sponsor	\$1,500.00
Gold Sponsor	\$1,000.00
Silver Sponsor	\$750.00
Bronze Sponsor	\$350.00
Friend of Highland Fling	In-kind donations

Vendor (All Day)

<u>Food Vendor Resident</u>	<u>\$100.00</u>
<u>Food Vendor Non-Resident</u>	<u>\$150.00</u>
<u>Food Vendor Electricity Outlets</u>	<u>\$50.00/outlet</u>
Non-Food Vendor Resident	\$50.00
Non-Food Vendor Non-Resident	\$100.00
Non-Food Vendor Electricity Outlets	\$25.00/outlet
Non-Food Vendor Non-profit	\$25.00
<u>Food Vendor Resident</u>	<u>\$100.00</u>
<u>Food Vendor Non-Resident</u>	<u>\$150.00</u>
<u>Food Vendor Electricity Outlets</u>	<u>\$50.00/outlet</u>

Vendor (Evening only)

Food Vendor	\$25.00
Food Vendor Electricity Outlets	\$10.00/outlet
Non-Food Vendor	\$10.00
Non-Food Vendor Electricity Outlets	\$10.00/outlet

Justice Court

Fee schedule set by Utah State Legislature.

Library

<u>Annual Non-Resident Library Fee</u>	<u>\$70.00</u>
<u>Black and White Copies/Printing (1 side).....</u>	<u>\$0.10 per page</u>
<u>Color Copies/Printing (1 side).....</u>	<u>\$0.50 per page</u>
<u>Interlibrary Loan Request</u>	<u>\$5.00</u>
<u>Item Replacement Processing Fee.....</u>	<u>\$5.00</u>
<u>Late Book Return</u>	<u>\$0.10 per day</u>
<u>Late Movie, Kit or E-reader Return</u>	<u>\$1.00 per day</u>
<u>Black and White Copies/Printing (1 side).....</u>	<u>\$0.10 per page</u>
<u>Color Copies/Printing (1 side).....</u>	<u>\$0.50 per page</u>
<u>Annual Non-Resident Library Fee</u>	<u>\$70.00</u>
<u>Item Replacement Processing Fee.....</u>	<u>\$5.00</u>
<u>Proctoring Service</u>	<u>\$10.00</u>
<u>Interlibrary Loan Request</u>	<u>\$5.00</u>

Miscellaneous

<u>Campaign Financial Disclosure Late Fee</u>	<u>\$50.00</u>
<u>Returned Payment Fee</u>	<u>\$20.00</u>
<u>Candidate Filing Fee</u>	<u>\$35.00</u>
<u>Campaign Financial Disclosure Late Fee</u>	<u>\$50.00</u>
<u>Collection Fee</u>	<u>18%</u>
<u>Surplus Equipment.....</u>	<u>Cost determined by Staff</u>
<u>Community Garden Annual Box Rental (full growing season).....</u>	<u>\$40.00</u>
<u>Community Garden Annual Box Rental (after June 15).....</u>	<u>\$30.00</u>
<u>Community Garden Annual Box Rental (after August 1).....</u>	<u>\$20.00</u>
<u>Collection Fee</u>	<u>18%</u>
<u>Credit Card Processing Fee (all non-utility payments).....</u>	<u>3.00%</u>
<u>Returned Payment Fee</u>	<u>\$20.00</u>
<u>Surplus Equipment.....</u>	<u>Cost determined by Staff</u>

Planning and Zoning

Development

<u>Accessory Dwelling Unit Application</u>	<u>\$25.00</u>
<u>Annexation Application.....</u>	<u>\$550.00</u>
<u>Appeal Authority Application.....</u>	<u>\$1,500.00</u>
<u>Architectural Approval.....</u>	<u>\$575.00</u>
<u>Co-locate Antenna Application</u>	<u>\$280.00</u>
<u>Conditional Use Permit.....</u>	<u>\$485.00</u>
<u>Conditional Use Permit (CUP) Amendment</u>	<u>\$250.00</u>
<u>Co-locate Antenna Application</u>	<u>\$280.00</u>
<u>Architectural Approval.....</u>	<u>\$575.00</u>
<u>Development Code Amendment Application</u>	<u>\$1,000.00</u>
<u>General Plan Amendment Application</u>	<u>\$1,000.00</u>

Group Home Review.....	\$485.00
Lot/Parcel Combination	\$200.00
Municipal Code Amendment Application	\$500.00
Non-conforming Use/Structure Application	\$100.00
General Plan Amendment Application	\$1,000.00
Group Home Review.....	\$485.00
Reasonable Accommodation Application.....	\$25.00
Planned Development District Application	\$1,000.00
Plat Amendment Fee.....	\$550.00
Lot/Parcel Combination	\$200.00
Parcel Boundary Adjustment.....	\$200.00
Re-zoning Application	\$1,000.00
Reasonable Accommodation Application.....	\$25.00
Right-of-way Vacation Application.....	\$200.00
Sign Permit.....	Based on Uniform Building Code
Re-zoning Application	\$1,000.00
Site Plan Application.....	\$725.00
Variance Application	\$500.00
Appeal Authority Application	\$1,500.00
Town Center Exaction Fee.....	\$1.50 per square foot
Subdivision Extension Application	\$62.50 per plat sheet plus \$12.50 per lot
Sign Permit.....	Based on Uniform Building Code
Temporary Sign Permit	\$25.00
Town Center Exaction Fee.....	\$1.50 per square foot
Variance Application	\$500.00
Zoning Letter.....	\$50.00
Non-conforming Use/Structure Application	\$100.00
Conditional Use Permit (CUP) Amendment	\$250.00

Subdivision Review and Engineering Base

Less than 10 Lots

Preliminary Plat Review – Engineer (2 reviews).....	\$2,250.00
Preliminary Plat Review – Staff (2 reviews).....	\$795.00
Civil Review Fee – Engineer (2 reviews).....	\$2,938.00
Civil Review Fee – Staff (2 reviews).....	\$1,156.00
Construction Inspection Fee (up to 185 hours).....	\$6,753.00
Final Plat Review & Recordation – Engineer (2 reviews)	\$450.00
Final Plat Review & Recordation – Staff (2 reviews).....	\$779.00
Civil Review Fee – Engineer (2 reviews).....	\$2,938.00
Civil Review Fee – Staff (2 reviews).....	\$1,156.00
Construction Inspection Fee (up to 185 hours).....	\$6,753.00

11-50 Lots

Preliminary Plat Review – Engineer (2 reviews).....	\$4,125.00
Preliminary Plat Review – Staff (2 reviews).....	\$795.00
Civil Review Fee – Engineer (2 reviews).....	\$4,750.00
Civil Review Fee – Staff (2 reviews).....	\$1,156.00
Construction Inspection Fee (up to 185 hours).....	\$6,753.00
Final Plat Review & Recordation – Engineer (2 reviews).....	\$450.00
Final Plat Review & Recordation – Staff (2 reviews).....	\$779.00
Civil Review Fee – Engineer (2 reviews).....	\$4,750.00
Civil Review Fee – Staff (2 reviews).....	\$1,156.00
Construction Inspection Fee (up to 185 hours).....	\$6,753.00

51-100 Lots

Preliminary Plat Review – Engineer (2 reviews).....	\$5,500.00
Preliminary Plat Review – Staff (2 reviews).....	\$795.00
Civil Review Fee – Engineer (2 reviews).....	\$8,000.00
Civil Review Fee – Staff (2 reviews).....	\$1,156.00
Construction Inspection Fee (up to 185 hours).....	\$6,753.00
Final Plat Review & Recordation – Engineer (2 reviews).....	\$450.00
Final Plat Review & Recordation – Staff (2 reviews).....	\$779.00
Civil Review Fee – Engineer (2 reviews).....	\$8,000.00
Civil Review Fee – Staff (2 reviews).....	\$1,156.00
Construction Inspection Fee (up to 185 hours).....	\$6,753.00

101+ Lots

Preliminary Plat Review – Engineer (2 reviews).....	\$7,250.00
Preliminary Plat Review – Staff (2 reviews).....	\$795.00
Civil Review Fee – Engineer (2 reviews).....	\$10,625.00
Civil Review Fee – Staff (2 reviews).....	\$1,156.00
Construction Inspection Fee (up to 185 hours).....	\$6,753.00
Final Plat Review & Recordation – Engineer (2 reviews).....	\$450.00
Final Plat Review & Recordation – Staff (2 reviews).....	\$779.00
Civil Review Fee – Engineer (2 reviews).....	\$10,625.00
Civil Review Fee – Staff (2 reviews).....	\$1,156.00
Construction Inspection Fee (up to 185 hours).....	\$6,753.00

Subdivision Additional Reviews and Inspections**Less than 10 Lots**

Preliminary Plat Review (2 reviews).....	\$3,045.00
Civil Review Fee (2 reviews).....	\$4,093.00
Construction Inspection Fee Hourly Rate.....	\$36.50
Final Plat and Engineering Review (2 reviews).....	\$1,229.00
Civil Review Fee (2 reviews).....	\$4,093.00

Construction Inspection Fee Hourly Rate.....\$36.50

11-50 Lots

Preliminary Plat Review (2 reviews).....\$4,920.00

Civil Review Fee (2 reviews).....\$5,906.00

Construction Inspection Fee Hourly Rate.....\$36.50

Final Plat and Engineering Review (2 reviews).....\$1,229.00

Civil Review Fee (2 reviews).....\$5,906.00

Construction Inspection Fee Hourly Rate.....\$36.50

51-100 Lots

Preliminary Plat Review (2 reviews).....\$6,295.00

Civil Review Fee (2 reviews).....\$9,156.00

Construction Inspection Fee Hourly Rate.....\$36.50

Final Plat and Engineering Review (2 reviews).....\$1,229.00

Civil Review Fee (2 reviews).....\$9,156.00

Construction Inspection Fee Hourly Rate.....\$36.50

101+ Lots

Preliminary Plat Review (2 reviews).....\$8,045.00

Civil Review Fee (2 reviews).....\$11,781.00

Construction Inspection Fee Hourly Rate.....\$36.50

Final Plat and Engineering Review (2 reviews).....\$1,229.00

Civil Review Fee (2 reviews).....\$11,781.00

Construction Inspection Fee Hourly Rate.....\$36.50

Miscellaneous

Fence Permit.....\$25.00

Maintenance Agreement Application.....\$25.00

Retaining Wall Application.....\$25.00

Public Utility Easement Vacation.....\$25.00

Open Space PurchaseTo be determined by City Council

Open Space Purchase Survey CostsTo be paid by resident

Open Space Purchase Title Company FeesTo be paid by resident

Public Utility Easement Vacation.....\$25.00

Retaining Wall Application.....\$25.00

Maintenance Agreement Application.....\$25.00

Public Works

Tree Sale TreesActual cost to City

Sandbags.....\$0.20 per bag

Hydrant Meter Rental Application\$25.00

Hydrant Meter Rental Refundable Deposit\$2,200.00

Hydrant Meter Water ChargeResidential Culinary Water Rates

Monthly Base (0-5,999 gallons of water)\$23.07

Monthly Overage (6,000-15,999 gallons of water)\$1.47 per thousand gallons

Monthly Overage (16,000+ gallons of water)\$3.85 per thousand gallons

Right-of-way Application

Non-Excavation Right-of-way Impact

Application Fee\$50.00

Inspection Fee\$250.00

Refundable Cash Bond*\$2,500.00

*Greater amount may be required based on anticipated impact to City infrastructure and property.

Road Cuts (roads <3 years old)Not Permitted

Road Cuts* (roads >3 years old)

Application Fee\$250.00

Inspection Fee\$250.00

Refundable Cash Bond (not required for public utility companies)\$2,500.00

*Road cuts in roads less than 3 years old subject to restrictions

Non-Excavation Right-of-way Impact

Application Fee\$50.00

Inspection Fee\$250.00

Refundable Cash Bond*\$2,500.00

*Greater amount may be required based on anticipated impact to City infrastructure and property.

~~Tree Sale Trees~~~~Actual cost to City~~

~~Sandbags~~~~\$0.20 per bag~~

~~Tree Sale Trees~~~~Actual cost to City~~

Commented [CL17]: Change from \$1 per thousand to match what a resident would be billed

Commented [RP18]: Curb cuts, driveways, etc.

Commented [RP19]: Updating road cut fees to include inspections and bonding when outside of subdivision process

Commented [RP20]: Curb cuts, driveways, etc.

Records Requests

Copy of record\$0.15/printed page

~~Postage~~~~Actual cost to City~~

~~Other costs allowed by law~~~~Actual cost to City~~

~~Miscellaneous copying~~~~\$0.15/printed page~~

Copy of reports\$0.15/printed page

Electronic Copies (Tapes) of Meetings\$30.00 per meeting

Interest charged on unpaid obligation due Highland City18% on unpaid balance

~~Postage~~~~Actual cost to City~~

~~Other costs allowed by law~~~~Actual cost to City~~

~~Miscellaneous copying~~~~\$0.15/printed page~~

~~Other costs allowed by law~~~~Actual cost to City~~

~~Postage~~~~Actual cost to City~~

Special Event Permits

Application Fee	\$25.00
<u>Fees based on event activities:</u>	
Police Officer Services	Refer to LPPD Fee Schedule
Firefighter/EMT Services	Refer to LPFD Fee Schedule
Parks Crew Services	\$50.00/hour
Street Crew Services	\$50.00/hour
10100 Refundable Deposit (if renting city room/field/pavilion)	\$500.00
Late Fee (if application submitted with less than 30 days)	\$25.00

Utility Charges

All fees are billed monthly except for Miscellaneous category

Garbage & Recycling

Garbage Can	\$11.33
Additional Garbage Can(s)	\$8.07
Recycle Can(s)	\$7.53

Commented [CL21]: Waste Management fee increase of 5.4%

Culinary Water

Residential

Base (0-5,999 gallons of water)	\$23.07
Overage (6,000-15,999 gallons of water)	\$1.47 per thousand gallons
Overage (16,000+ gallons of water)	\$3.85 per thousand gallons

Commercial

Base (0-5,999 gallons of water)	\$48.07
Overage (6,000+ gallons of water)	\$1.92 per thousand gallons

Churches and Schools

Base (0-5,999 gallons of water)	\$48.07
Overage (6,000+ gallons of water)	\$1.92 per thousand gallons

County Residents

Base (0-5,999 gallons of water)	\$23.07
Overage (6,000+ gallons of water)	\$1.45 per thousand gallons

Industrial

Base (0-5,999 gallons of water)	\$72.00
Overage (6,000+ gallons of water)	\$2.47 per thousand gallons

Stock Watering

Base (0-5,999 gallons of water)	\$23.07
Overage (6,000+ gallons of water)	\$1.47 per thousand gallons

10,000 rate

Base (0-5,999 gallons of water)	\$48.07
Overage (6,000+ gallons of water)	\$1.47 per thousand gallons

Pressurized Irrigation Water

Base	\$24.14
Square Footage Rate	\$0.000797 per square foot of lot
Non-Residential PI Rate	\$0.000797 per square foot of permeable surface
Irrigation Water Purchase	\$0.000814 per square foot of lot

Sewer

Residential

Gallon rate for sewer is calculated once a year based on an average of culinary water consumption from October - April.

City Maintenance Base (9,999 gallons of water)\$~~10.01~~7.15

City Maintenance Overage (10,000+ gallons of water)\$0.~~67~~48 per thousand gallons

Timpanogos Special Service District (TSSD) Base (9,999 gallons of water)\$~~32.77~~32.77

TSSD Overage (10,000+ gallons of water)
——\$~~2.20~~2.20 per thousand gallons

Businesses and Churches

Gallon rate for general commercial is calculated once a year in May based on an average of culinary water consumption from October - April. Gallon rate for car washes is calculated once a year in May based on an average monthly consumption for previous year.

City Maintenance Base (9,999 gallons of water)\$~~12.15~~8.68

City Maintenance Overage (10,000+ gallons of water)\$0.~~67~~48 per thousand gallons

Timpanogos Special Service District (TSSD) Base (9,999 gallons of water)\$39.95

TSSD Overage (10,000+ gallons of water)\$2.20 per thousand gallons

Schools

Rate is calculated once a year in September based on student enrollment.

City Maintenance Base\$0.~~16290568~~1163612 per student

Timpanogos Special Service District (TSSD)\$0.6593838 per student

Storm Drain

Residential\$9.76

Commercial\$0.00190 per square foot of the non-permeable surface

Other

Transportation (Road Fee)\$18.50

Public Safety Fee\$15.25

Miscellaneous Utility Fees

Utility Sign-up Processing Fee\$25.00

Late Fee3%

Shut-off Fee\$80.00

Risk Account Deposit Fee\$250.00

Lien Fee\$100.00

Garbage/Recycle Can Exchange Fee\$53.24

Garbage/Recycle Can Overage Fee (after 2 written warnings)\$29.59

Garbage/Recycle Can Retrieval Fee (terminating service earlier than 12 months) ..\$~~10.00~~10.32

Garbage/Recycle Container Re-Delivery Fee\$29.59

Garbage/Recycle Contamination Fee (can used inappropriately)\$29.59

Garbage/Recycle Replacement Container Fee\$88.75

Can Exchange Fee\$51.59

Commented [CL22]: 40% increase in city sewer fees

Can Overage Fee (after 2 written warnings)	\$28.67
Garbage/Recycle Service Reactivation Fee	\$28.67
Utility Late Fee	3%
Utility Lien Fee	\$100.00
Utility Risk Account Deposit Fee	\$250.00
Container Re-Delivery Fee	\$28.67
Replacement Container Fee	\$86.00
Contamination Fee (can used inappropriately)	\$28.67
Utility Sign-up Processing Fee	\$25.00
Utility Shut-off Fee.....	\$80.00

Commented [CL23]: All garbage fees went up 3.2%

Notes

It is not intended by any fee schedule Resolution to repeal, abrogate, annul, or in any way impair or interfere with existing provisions of other resolutions, ordinances, or laws except to effect modification of the fees reflected above. The fees listed in the Consolidated Fee Schedule supersede present fees for services specified, but all fees not listed remain in effect. The most recent Resolution imposing a higher fee than is imposed or required by existing provisions, resolution, ordinance, or law, the provisions of that resolution shall control.



CITY COUNCIL AGENDA REPORT

ITEM #3c

DATE: June 18, 2024
TO: Honorable Mayor and Members of the City Council
FROM: David Mortensen, Finance Director
SUBJECT: Certified Tax Rate
TYPE: General City Management

PURPOSE:

The City Council will consider adoption of the Fiscal Year 2024-2025 Certified Tax Rate.

STAFF RECOMMENDATION:

Staff recommends approval of the resolution adopting the Fiscal Year 2024-2025 Certified Tax Rate of 0.000793, which includes 0.000689 for City operations and 0.000104 for Library operations.

PRIOR COUNCIL DIRECTION:

Each year the City Council is required to approved the Certified Tax Rate in conjunction with the coming fiscal year budget.

BACKGROUND:

Each year, the City Council must choose to either adopt the certified tax rate for the new fiscal year as set by Utah County, or begin the process of Truth in Taxation if there is a desire to increase the property tax rate above the calculated certified rate. The certified tax rate for Highland City general operations was 0.000690 for Fiscal Year 2023-2024. The Library operations certified rate was 0.000104. Overall, property values in the City increased very slightly, which has the effect of decreasing the certified rate. For Fiscal Year 2024-2025, the calculated certified tax rate for Highland City is 0.000689 for general City operations, and 0.000104 (no change) for Library operations.

FISCAL IMPACT:

Property tax revenues remain relatively level when there is no growth within the City. Highland has had some residential and commercial growth since the last certified tax rate was calculated, resulting in an increase in certified rate revenue of \$67,374 for general operations, and and increase of \$10,611 for Library operations.

MOTION:

I move that City Council approve the resolution adopting the Fiscal Year 2024-2025 Certified Tax Rate of 0.000793, which includes 0.000689 for City operations and 0.000104 for Library operations.

ATTACHMENTS:

1. R-2024- Adopting the Fiscal Year 2024-2025 Certified Tax Rate

RESOLUTION NO: R-2024-

**A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH ADOPTING
THE FISCAL YEAR 2024-2025 CERTIFIED TAX RATE**

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

That a tax rate of 0.000793 (0.000689 General Operating; 0.000104 Library) is hereby levied on all taxable property lying within the corporate limits of the City of Highland for the fiscal year July 1, 2024 through June 30, 2025 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.

THIS RESOLUTION APPROVED AND ADOPTED, this 18th day of June, 2024 by the City Council of Highland, Utah.

HIGHLAND CITY, UTAH

Kurt Ostler
Mayor

ATTEST:

Stephannie Cottle
City Recorder

COUNCIL MEMBER	YES	NO
Brittney P. Bills	<input type="checkbox"/>	<input type="checkbox"/>
Ron Campbell	<input type="checkbox"/>	<input type="checkbox"/>
Doug Cortney	<input type="checkbox"/>	<input type="checkbox"/>
Kim Rodela	<input type="checkbox"/>	<input type="checkbox"/>
Scott L. Smith	<input type="checkbox"/>	<input type="checkbox"/>



CITY COUNCIL AGENDA REPORT

ITEM #3d

DATE: June 18, 2024
TO: Honorable Mayor and Members of the City Council
FROM: David Mortensen, Finance Director
SUBJECT: Pressurized Irrigation Fund Transfer
TYPE: General City Management

PURPOSE:

The City Council will consider a transfer of funds from the Pressurized Irrigation Fund to the General Fund.

STAFF RECOMMENDATION:

Staff recommends approval of the resolution authorizing a transfer of \$108,000 from the Pressurized Irrigation Fund to the General Fund

PRIOR COUNCIL DIRECTION:

Council has approved this transfer every year since fiscal year 2020.

BACKGROUND:

State code allows the City to transfer funds from an enterprise fund into another fund, such as the General Fund, only after required public noticing and a public hearing where the residents of the City can give their input. In the past, Highland City has transferred an amount from the Pressurized Irrigation Fund equal to the estimated amount that the General Fund pays to the Pressurized Irrigation Fund for the use of irrigation water on park space throughout the city. The proposed transfer in effect, reimburses the General Fund for the cost of the used irrigation water.

FISCAL IMPACT:

General Fund - \$108,000 Revenue - Included in the Fiscal Year 2024-25 Budget.

Pressurized Irrigation Fund - \$108,000 Expenditure - Included in the Fiscal Year 2024-25 Budget.

MOTION:

I move that City Council approve the resolution authorizing a transfer of \$108,000 from the Pressurized Irrigation Fund to the General Fund.

ATTACHMENTS:

1. R-2024- Approving the Interfund Transfer from the Pressurized Irrigation Fund to the General Fund for Budget Fiscal Year 2024-2025

RESOLUTION NO: R-2024-

**A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH
APPROVING THE INTERFUND TRANSFER FROM THE PRESSURIZED IRRIGATION
FUND TO THE GENERAL FUND FOR BUDGET FISCAL YEAR 2024-2025**

WHEREAS, the State Auditor allows for subsidy transfers from an Enterprise Fund to the General Fund when certain conditions are met; and

WHEREAS, the City has met the conditions outlined by the State Auditor for such an Interfund Transfer; and

WHEREAS, the General Fund currently pays the Pressurized Irrigation Fund to water the estimated 179 acres of park, open space, and park strip land owned by the City; and

WHEREAS, the Council believes that it is in the best interest of the City to have the Pressurized Irrigation Fund reimburse the General Fund for the cost of watering of park, open space, and park strip land owned by the City.

NOW, THEREFORE BE IT RESOLVED that by Resolution of the Highland City Council, the cost of watering the park, open space, and park strip land owned by the City shall be transferred from the Pressurized Irrigation Fund into the General Fund. This amount is budgeted to be \$108,000 for Fiscal Year 2024-2025.

This resolution shall take effect on July 1, 2024.

PASSED and ADOPTED by Highland City Council this 18th day of June, 2024.

HIGHLAND CITY, UTAH

Kurt Ostler, Mayor

Stephannie Cottle, City Recorder

COUNCIL MEMBER	YES	NO
Brittney P. Bills	<input type="checkbox"/>	<input type="checkbox"/>
Ron Campbell	<input type="checkbox"/>	<input type="checkbox"/>
Doug Cortney	<input type="checkbox"/>	<input type="checkbox"/>
Kim Rodela	<input type="checkbox"/>	<input type="checkbox"/>
Scott L. Smith	<input type="checkbox"/>	<input type="checkbox"/>



CITY COUNCIL AGENDA REPORT

ITEM #3e

DATE: June 18, 2024
TO: Honorable Mayor and Members of the City Council
FROM: David Mortensen, Finance Director
SUBJECT: Officer Compensation
TYPE: General City Management

PURPOSE:

The City Council will consider adopting an ordinance enacting budgeted compensation increases for specific City officers for fiscal year 2024-2025.

STAFF RECOMMENDATION:

Staff recommends approval of the ordinance enacting budgeted compensation increases for specific City officers for fiscal year 2024-2025.

PRIOR COUNCIL DIRECTION:

N/A

BACKGROUND:

During the 2024 legislative session, S.B. 91 was passed and signed into law. The bill amended Utah Code Section 10-3-818 regarding City employee salaries. The new requirement is that a public notice be sent out, and a public hearing be held to consider the approval of any budgeted increases in compensation for City officers. Included in this ordinance for Highland City are the City Administrator, Assistant City Administrator/Community Development Director, Public Works Director/City Engineer, City Attorney/Planning Administrator, Finance Director, Library Director, and Assistant Public Works Director. The proposed budgeted increases are all included in the proposed Highland City Fiscal Year 2024-2025 Budget and the Fiscal Year 2024-2025 Pay Plan. The budgeted increases proposed include those other city employees are eligible for, including a market/inflationary component, a merit component, and for any URS Tier II employees, a one-time bonus meant to offset the additional cost of URS retirement contributions for this fiscal year. For those employees eligible for a car allowance and use their vehicle frequently for city business, the amount has been increased by \$100 per month to account for inflationary adjustments. The total percentage increase of these items can be found in the exhibit attached to this ordinance.

For the market/ inflationary component, that increase will be given to employees at the beginning of the fiscal year. For the merit increase, while all employees are eligible for this increase, it will only be given to those who earn it based upon the results of their annual evaluation.

Based on the City Administrators employment contract, the inflationary portion of the budgeted increase will be awarded at the same time as other employees. Any market and merit adjustment the Elected Body may choose to grant to her will be determined at the time of her annual review.

FISCAL IMPACT:

The proposed increases to the compensation of specific City officers have been included in the proposed Highland City Fiscal Year 2024-2025 Budget.

MOTION:

I move that City Council adopt the ordinance enacting compensation increases for specific City officers for fiscal year 2024-2025.

ATTACHMENTS:

1. Ordinance Enacting Officer Compensation Increases for Fiscal Year 2024-2025
2. Officer Compensation Increase FY25

ORDINANCE NO:

AN ORDINANCE OF THE CITY COUNCIL OF HIGHLAND CITY ENACTING COMPENSATION INCREASES FOR SPECIFIC CITY OFFICERS

WHEREAS, the Utah State Legislature during the 2024 General Session passed S.B. 91; and

WHEREAS, S.B. 91 amended Utah Code Section 10-3-818 regarding City employee salaries; and

WHEREAS, Highland City must now publish public notice and hold a separate public hearing on proposed compensation increases for executive municipal officers before adopting those increases; and

WHEREAS, the Highland City Council finds that enacting the proposed compensation increases as set forth in this Ordinance will comply with Utah Code requirements and will promote the public health, safety, and welfare of the residents of Highland City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF HIGHLAND CITY, UTAH, THAT:

SECTION I – ENACTMENT

The attached Exhibit A contains compensation increases for executive municipal officers proposed for inclusion in the City's Fiscal Year 2024-2025 Budget.

SECTION II – AMENDMENT OF CONFLICTING ORDINANCES

If any ordinances, resolutions, policies, or zoning maps of Highland City heretofore adopted are inconsistent herewith they are hereby amended to comply with the provisions hereof. If they cannot be amended to comply with the provisions hereof, they are hereby repealed.

SECTION III – EFFECTIVE DATE

This ordinance shall take effect upon its passage by a majority vote of the Highland City Council and following notice and publication as required by the Utah Code.

SECTION IV – SEVERABILITY

If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent

provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION V – PUBLIC NOTICE

The Highland City Recorder is hereby ordered, in accordance with the requirements of Utah Code § 10-3-710–711, to do as follows:

- a. deposit a copy of this ordinance in the office of the City Recorder; and
- b. publish notice as follows:
 - i. publish a short summary of this ordinance on the Utah Public Notice Website created in Utah Code § 63F-1-701 and on the City’s official website; and
 - ii. publish a short summary of this ordinance in a public location within the City that is reasonably likely to be seen by residents of the City.

SECTION VI

APPROVED AND ADOPTED, on the 18th day of June, 2024 and shall become effective 1 July, 2024.

HIGHLAND CITY, UTAH

Kurt Ostler
Mayor

ATTEST:

Stephannie Cottle
City Recorder

COUNCIL MEMBER	YES	NO
Brittney P. Bills	<input type="checkbox"/>	<input type="checkbox"/>
Ron Campbell	<input type="checkbox"/>	<input type="checkbox"/>
Doug Cortney	<input type="checkbox"/>	<input type="checkbox"/>
Kim Rodela	<input type="checkbox"/>	<input type="checkbox"/>
Scott L. Smith	<input type="checkbox"/>	<input type="checkbox"/>

Exhibit A

Title	Total Proposed FY2024-2025 Increase
City Administrator	8.60%
Assistant City Administrator/Community Development Director	5.70%
Public Works Director/City Engineer	5.80%
City Attorney/Planning Administrator	5.70%
Finance Director	5.00%
Library Director	4.70%
Assistant Public Works Director	5.00%



CITY COUNCIL AGENDA REPORT

ITEM #3f

DATE: June 18, 2024
TO: Honorable Mayor and Members of the City Council
FROM: David Mortensen, Finance Director
SUBJECT: Adoption of the Fiscal Year 2024-25 Budget
TYPE: General City Management

PURPOSE:

The City Council will consider adoption of the Highland City Fiscal Year 2024-25 Budget.

STAFF RECOMMENDATION:

Staff recommends that the City Council approve the resolution adopting the Highland City Fiscal Year 2024-25 Budget.

PRIOR COUNCIL DIRECTION:

On May 07, 2024, Council approved the Highland City Fiscal Year 2024-25 Tentative Budget. Changes to the budget from that version are described below and shown on pages 62-72 of the final budget document. Many of these changes were discussed with Council in the work session on June 4, 2024.

BACKGROUND:

Changes to the budget since the tentative budget that was adopted on May 7th include revenues and expenditures in multiple funds.

In the General Fund, property tax revenue was increased by \$65,557 because the certified tax rate and certified revenue amount were obtained from Utah County. Garbage collection revenues were also increased by \$50,000 as a result of a proposed garbage can rate increase that is needed due to increased costs assessed by Waste Management for garbage collection services. The use of beginning General Fund balance reserves was increased by \$421,542 in order to transfer funds to the Building Capital Improvement Fund for the use of helping pay for a parks maintenance building and a maintenance building at Mountain Ridge Park.

Expenditures in the General Fund increased by \$374,655, primarily due to the already mentioned transfer to the Building Capital Projects Fund, and increase to the garbage contract with Waste Management. Another part of the increase is due to adjustments made to wages based on our recently completed market wage study. The tentative budget included a 5% market increase to each employee, but upon completion of the market study, it was determined that some employees needed a larger increase, while others needed a smaller increase. At a minimum, all employees are receiving an inflationary adjustment. Those adjustments have been made. A 1% merit increase was also added to each employee at the Council's direction from the work session on June 4th. This merit increase will only be available to employees based on their annual evaluations.

Increases and decreases to wages and benefits as a result of the wage market study also impacted multiple other funds of the City including Cemetery, Library, Building & Development, Sewer, Pressurized Irrigation, Storm Sewer, and Culinary Water.

In the Parks Capital Improvement Fund, the \$200,000 budget that was intended for the Mountain Ridge Park maintenance building was moved to the Building Capital Improvement Fund to be used for that same purpose. \$30,000 was also added in the Parks Capital Improvement Fund for the purpose of improving Wildrose Park.

FISCAL IMPACT:

The fiscal impact of the proposed budget on each individual fund can be found in the All Funds Summary table on page 4 of the budget document.

City wide, total revenues, including the use of prior year fund balance, total \$40,048,038. Total expenditures, excluding depreciation, total \$37,728,092. Net Revenue, including the use of prior year fund balance and excluding depreciation, totals \$2,319,946. The City-wide planned use of prior year fund balance to complete various projects totals \$6,614,010.

MOTION:

I move that City Council approve the resolution adopting the Highland City Fiscal Year 2024-25 Budget.

ATTACHMENTS:

1. Highland FY25 Final Budget Version 7.0 6-18-24
2. 2024 Pay Plan
3. R-2024- Adopting the Highland City Fiscal Year 2024-2025 Budget



HIGHLAND CITY

Fiscal Year 2024-2025 Budget

June 18, 2024

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ALL FUNDS SUMMARY						
Fund	Estimated Beginning Fund Balance	Budgeted Revenue (Including PY Fund Balance)	Budgeted Expenditure (Excluding Depreciation)	Net Revenue (Including PY Fund Balance & Excluding Depreciation)	Use of PY Fund Balance	Estimated Ending Fund Balance
General Fund	\$ 5,620,557	\$ 14,122,220	\$ 13,762,811	\$ 359,409	\$ 1,061,542	\$ 4,918,424
Open Space Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery Perpetual Fund	\$ 153,238	\$ 436,417	\$ 321,519	\$ 114,898	\$ 70,917	\$ 197,219
Library Fund	\$ 93,571	\$ 447,301	\$ 447,301	\$ -	\$ 25,000	\$ 68,571
Parks Tax Fund	\$ 219,437	\$ 184,000	\$ 175,000	\$ 9,000	\$ -	\$ 228,437
Building & Development Fund	\$ 208,425	\$ 1,139,000	\$ 1,112,694	\$ 26,306	\$ -	\$ 234,731
Debt Service Fund	\$ 447	\$ 951,257	\$ 951,257	\$ -	\$ -	\$ 447
Parks Capital Improvement Fund	\$ 5,706,940	\$ 2,694,876	\$ 2,694,876	\$ -	\$ 1,749,876	\$ 3,957,064
Roads Capital Improvement Fund	\$ 726,919	\$ 995,000	\$ 995,000	\$ -	\$ -	\$ 726,919
Buildings Capital Improvement Fund	\$ 2,102,938	\$ 2,443,642	\$ 2,443,642	\$ -	\$ 1,807,100	\$ 295,838
Town Center Exaction Fund	\$ 79,383	\$ -	\$ -	\$ -	\$ -	\$ 79,383
Sewer Fund	\$ 2,657,557	\$ 3,212,675	\$ 2,712,675	\$ 500,000	\$ 92,675	\$ 3,064,882
Pressurized Irrigation Fund	\$ 4,417,506	\$ 7,989,740	\$ 7,469,740	\$ 520,000	\$ 1,481,740	\$ 3,455,766
Storm Sewer Fund	\$ 1,777,974	\$ 1,255,160	\$ 995,160	\$ 260,000	\$ 325,160	\$ 1,712,814
Culinary Water Fund	\$ 1,089,344	\$ 2,973,000	\$ 2,443,898	\$ 529,102	\$ -	\$ 1,618,446
Utility Transportation Fund	\$ 139,596	\$ 1,155,000	\$ 1,153,769	\$ 1,231	\$ -	\$ 140,827
Internal Service IT Fund	\$ 2,613	\$ 48,750	\$ 48,750	\$ -	\$ -	\$ 2,613
TOTAL - ALL FUNDS	\$ 24,996,445	\$ 40,048,038	\$ 37,728,092	\$ 2,319,946	\$ 6,614,010	\$ 20,702,381

GENERAL FUND SUMMARY						
	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	
BEGINNING FUND BALANCE:				\$ 5,443,273	\$ 5,620,557	
REVENUES:						
Taxes	\$ 6,448,644	\$ 6,895,727	\$ 7,537,644	\$ 7,273,183	\$ 7,772,557	
Licenses and Permits	958,621	1,444,453	1,104,600	19,000	24,600	
Intergovernmental Revenue	1,705,849	2,417,808	3,577,247	1,481,000	1,525,000	
Fees and Services	818,686	781,810	1,110,026	900,600	975,000	
Court Fines	160,229	159,628	186,857	146,500	212,850	
Other	103,032	67,549	231,194	120,000	245,000	
Cemetery	-	-	60	-	-	
Miscellaneous	419,232	405,275	599,872	603,600	543,600	
Garbage and Other	1,199,686	1,288,952	1,530,946	1,534,451	1,583,154	
TOTAL REVENUE	\$ 11,813,980	\$ 13,461,201	\$ 15,878,447	\$ 12,078,334	\$ 12,881,761	
TRANSFERS IN:						
Transfers In From Other Financial Sources	\$ 108,000	\$ 767,234	\$ 360,044	\$ 949,000	\$ -	
Transfer from Cemetery Perpetual Fund	-	-	-	-	70,917	
Transfer from Pressurized Irrigation Fund	-	-	-	-	108,000	
TOTAL TRANSFERS IN	\$ 108,000	\$ 767,234	\$ 360,044	\$ 949,000	\$ 178,917	
TOTAL REVENUE & TRANSFERS IN	\$ 11,921,980	\$ 14,228,435	\$ 16,238,491	\$ 13,027,334	\$ 13,060,678	
USE OF PRIOR YEAR FUND BALANCE:	\$ -	\$ -	\$ -	\$ 217,973	\$ 1,061,542	

GENERAL FUND SUMMARY						
	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	
GENERAL FUND EXPENDITURES:						
Council	\$ 100,082	\$ 156,165	\$ 148,411	\$ 129,710	\$ 102,947	
Court	208,824	231,922	268,883	265,169	268,686	
Administrative	1,383,726	500,913	502,756	528,655	590,111	
Human Resources	-	-	-	-	94,118	
Auditor	17,342	12,500	13,500	26,000	20,000	
Finance	177,981	171,646	213,065	265,291	103,614	
Recorder	89,990	154,699	104,472	158,501	126,384	
Treasurer	51,106	54,519	58,637	60,424	94,144	
Attorney	63,812	67,566	62,250	70,000	81,373	
Appeal Authority	4,740	564	(454)	1,500	-	
Planning and Zoning	86,516	110,323	125,117	24,025	48,494	
Education and Promotion	-	1,866	780	24,227	41,815	
Police	2,228,836	2,266,969	2,735,870	2,873,225	3,035,195	
Emergency Services	1,969,607	2,001,129	2,251,705	2,524,354	2,588,336	
Building Inspection	183,170	377,942	362,777	4,833	58,893	
Streets and Roads	718,681	763,211	838,767	837,476	899,434	
Engineering	219,092	238,361	278,263	210,610	216,924	
Parks and Recreation	413,825	662,335	829,749	1,650,579	1,904,792	
Community Events	93,402	115,506	128,850	147,236	187,609	
Garbage	958,262	1,008,303	1,141,848	1,254,493	1,324,919	
TOTAL DEPT ALLOCATIONS	\$ 8,969,532	\$ 8,896,439	\$ 10,065,248	\$ 11,056,307	\$ 11,787,788	

GENERAL FUND SUMMARY						
	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	
TRANSFERS OUT:						
Transfer to Capital Improvement Fund	\$ 1,063,000	\$ 3,068,200	\$ 4,146,830	\$ 1,690,000	\$ -	
Transfer to Parks Capital Improvement Fund	-	-	-	-	170,000	
Transfer to Roads Capital Improvement Fund	-	-	-	-	920,000	
Transfer to Bldg Capital Improvement Fund	-	-	-	-	521,542	
Transfer to Debt Service Fund	1,256,698	869,433	347,813	499,000	363,481	
Transfer to Open Space Fund	170,000	238,336	270,941	-	-	
Transfer to Cemetery Perpetual Fund	12,000	6,474	-	-	-	
TOTAL TRANSFERS OUT:	<u>\$ 2,501,698</u>	<u>\$ 4,182,443</u>	<u>\$ 4,765,584</u>	<u>\$ 2,189,000</u>	<u>\$ 1,975,023</u>	
TOTAL EXP. & TRANS.OUT	<u>\$ 11,471,230</u>	<u>\$ 13,078,882</u>	<u>\$ 14,830,831</u>	<u>\$ 13,245,307</u>	<u>\$ 13,762,811</u>	
OPERATING SURPLUS(DEFICIT)	<u>\$ 450,751</u>	<u>\$ 1,149,554</u>	<u>\$ 1,407,660</u>	<u>\$ (0)</u>	<u>\$ 359,409</u>	

GENERAL FUND REVENUES								
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	MID-YEAR ACTUALS FEB 2024	PROJECTED FY2024	PROPOSED BUDGET FY2025
10-31-10	Property Tax - Current Year	\$ 1,852,334	\$ 1,848,404	\$ 2,004,319	\$ 2,018,183	\$ 1,958,659	\$ 2,018,183	\$ 2,085,557
10-31-20	Property Tax - Delinquent	142,507	132,057	126,617	125,000	63,758	125,000	125,000
10-31-30	General Sales and Use Taxes	3,245,412	3,662,461	3,937,400	3,900,000	1,685,293	4,030,000	4,030,000
10-31-50	Fee-In-Lieu of Pers Prop Tax	160,975	162,746	129,835	165,000	72,232	140,000	140,000
10-31-60	Utility Franchise Tax	988,477	1,021,542	1,276,138	1,000,000	499,379	1,300,000	1,325,000
10-31-61	Phone Tax	58,941	68,517	63,336	65,000	28,022	65,000	67,000
	Total Taxes	\$ 6,448,644	\$ 6,895,727	\$ 7,537,644	\$ 7,273,183		\$ 7,678,183	\$ 7,772,557
10-32-10	Business Licenses and Permits	\$ 13,521	\$ 14,601	\$ 17,434	\$ 14,000	\$ 5,149	\$ 16,000	\$ 16,000
10-32-21	Building Permits	756,788	1,150,134	861,323	-	(205)	-	-
10-32-22	Building Plan Check Fees	174,676	269,982	206,503	-	-	-	-
10-32-26	Road Cut Permits	7,750	6,000	4,750	5,000	7,000	10,000	7,000
10-32-27	Fence Permit	1,517	3,108	1,513	-	875	1,600	1,600
10-32-28	Building Reinspection Fee	65	-	-	-	-	-	-
10-32-29	Infrastructure Reimb. (Legal)	4,305	627	13,076	-	-	-	-
	Total Licenses and Permits	\$ 958,621	\$ 1,444,453	\$ 1,104,600	\$ 19,000		\$ 27,600	\$ 24,600
10-33-30	General Fund Surplus	\$ -	\$ 4,007	\$ -	\$ 36,000	\$ -	\$ -	\$ -
10-33-40	State Grants	-	-	-	-	-	-	-
10-33-56	Class "C" Road Fund Allotment	853,133	872,575	932,368	975,000	446,053	975,000	1,000,000
10-33-57	County Option Hwy/Transit Tax	294,211	390,448	354,835	375,000	154,614	371,000	375,000
10-33-58	State Liquor Fund Allotment	15,163	16,091	20,670	20,000	19,276	19,276	20,000
10-33-XX	County Public Transit Tax (5th 5th)	-	-	-	75,000	-	75,000	130,000
10-33-99	CARES Act and ARPA Funds	543,342	1,134,687	2,269,374	-	-	-	-
	Total Intergovernmental Revenue	\$ 1,705,849	\$ 2,417,808	\$ 3,577,247	\$ 1,481,000		\$ 1,440,276	\$ 1,525,000

GENERAL FUND REVENUES								
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	MID-YEAR ACTUALS FEB 2024	PROJECTED FY2024	PROPOSED BUDGET FY2025
10-34-10	Zoning	\$ 13,545	\$ 7,595	\$ 13,973	\$ -	\$ -	\$ -	\$ -
10-34-11	Planning Review	-	-	25	-	-	-	-
10-34-12	DRC Fee	280	-	-	-	-	-	-
10-34-14	Site Plan/Architectural Review	725	575	725	600	-	-	-
10-34-15	Preliminary Review	16,490	14,373	11,010	-	-	-	-
10-34-16	Final Review	16,384	8,603	11,192	-	-	-	-
10-34-18	Public Works Inspection Fee	81,536	27,512	90,692	-	-	-	-
10-34-20	Annexation Fees	975	-	550	-	-	-	-
10-34-21	Civil Review Fee	35,062	50,592	48,095	-	-	-	-
10-34-50	Public Safety Fee	653,689	672,560	933,764	900,000	564,560	967,817	975,000
	Total Fees and Services	\$ 818,686	\$ 781,810	\$ 1,110,026	\$ 900,600		\$ 967,817	\$ 975,000
10-35-10	Highland Fines	\$ 125,727	\$ 111,711	\$ 133,470	\$ 100,000	\$ 98,839	\$ 158,100	\$ 150,000
10-35-13	Highland Traffic School	5,002	3,870	2,560	5,000	5,595	8,950	7,000
10-35-14	Alpine Fines	28,076	42,280	50,199	40,000	37,159	59,450	55,000
10-35-33	Public Defender Reimbursement	1,424	1,766	628	1,500	526	850	850
	Total Court Fines	\$ 160,229	\$ 159,628	\$ 186,857	\$ 146,500		\$ 227,350	\$ 212,850
10-36-10	Interest Earnings	\$ 52,369	\$ 22,888	\$ 190,495	\$ 75,000	\$ 136,253	\$ 233,500	\$ 200,000
10-36-21	Cell Tower Revenue	50,663	44,661	40,699	45,000	36,580	44,733	45,000
	Total Other Revenue	\$ 103,032	\$ 67,549	\$ 231,194	\$ 120,000		\$ 278,233	\$ 245,000
10-37-10	Cemetery Lot Sales	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -
	Total Cemetery Revenue	\$ -	\$ -	\$ 60	\$ -		\$ -	\$ -

GENERAL FUND REVENUES								
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	MID-YEAR ACTUALS FEB 2024	PROJECTED FY2024	PROPOSED BUDGET FY2025
10-38-40	Sale of Fixed Assets	\$ -	\$ 1,723	\$ -	\$ 100,000	\$ 15,044	\$ 100,000	\$ -
10-38-42	CC Processing Fee	-	-	49,555	-	51,631	82,600	11,500
10-38-80	Grants	-	149	(40)	-	-	-	-
10-38-83	Facility Rentals	13,092	12,107	26,760	10,000	13,951	22,300	20,000
10-38-84	Youth Council Misc. Rev.	-	-	2,500	100	-	-	-
10-38-90	PSD Rent	221,299	221,125	221,074	220,000	110,511	221,065	221,000
10-38-91	Miscellaneous Revenue	49,031	30,944	68,575	30,000	(3,659)	30,000	30,000
10-38-92	City Events Revenue	1,890	1,813	2,765	1,000	2,000	3,000	2,000
10-38-93	Alpine Reimbursement	43,096	43,587	43,990	40,000	23,832	44,470	44,000
10-38-94	Lone Peak PSD Reimbursement	53,344	34,301	43,338	147,500	91,095	147,500	160,100
10-38-95	Highland Fling Revenue	13,460	39,727	29,378	40,000	35,368	35,368	40,000
10-38-99	Tree Sale Revenue	24,020	19,799	111,976	15,000	882	15,000	15,000
	Total Miscellaneous Revenue	\$ 419,232	\$ 405,275	\$ 599,872	\$ 603,600		\$ 701,303	\$ 543,600
10-39-00	Other Sources Of Funds	\$ -	\$ -	\$ -	\$ -	\$ 13,547	\$ 13,547	\$ -
10-39-10	Garbage Collection Fees	988,038	1,016,652	1,204,739	1,231,080	739,554	1,267,800	1,325,000
10-39-11	Indirect Charge Library	5,835	8,114	8,254	7,236	-	7,236	9,735
10-39-XX	Indirect Charge Garbage	-	-	-	-	-	-	28,331
10-39-15	Indirect Charge Open Space	8,119	12,795	16,130	12,582	-	12,582	-
10-39-20	Indirect Charge Sewer	81,451	103,167	108,276	41,357	-	41,357	58,039
10-39-25	Indirect Charge Cemetery	2,129	3,845	10,122	4,550	-	4,550	5,794
10-39-28	Indirect Charge Bldg/Dev	-	-	-	17,254	-	17,254	24,453
10-39-30	Indirect Charge PI	77,056	97,374	116,125	141,491	-	141,491	59,689
10-39-35	Indirect Charge Storm Water	10,985	15,021	20,282	18,670	-	18,670	27,001
10-39-40	Indirect Charge Culinary Water	26,073	31,984	47,019	60,231	-	60,231	45,112
	Total Garbage and Other Revenue	\$ 1,199,686	\$ 1,288,952	\$ 1,530,946	\$ 1,534,451		\$ 1,584,718	\$ 1,583,154

GENERAL FUND REVENUES								
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	MID-YEAR ACTUALS FEB 2024	PROJECTED FY2024	PROPOSED BUDGET FY2025
10-30-91	Transfer From Oth Fin Sources	\$ 108,000	\$ 767,234	\$ 360,044	\$ 949,000	\$ 841,000	\$ 949,000	\$ -
10-30-92	Transfer From Open Space Fund	-	-	-	-	-	-	-
10-30-XX	Transfer From Cemetery Perpetual Fund	-	-	-	-	-	-	70,917
10-30-XX	Transfer From Pressurized Irrigation Fund	-	-	-	-	-	-	108,000
	Total Transfers In	\$ 108,000	\$ 767,234	\$ 360,044	\$ 949,000		\$ 949,000	\$ 178,917
10-39-90	USE OF PRIOR YEAR FUND BALANCE	\$ -	\$ -	\$ -	\$ 217,973	\$ -	\$ 217,973	\$ 1,061,542
	TOTAL GENERAL FUND REVENUE	\$ 11,921,980	\$ 14,228,435	\$ 16,238,491	\$ 13,245,307		\$ 14,072,453	\$ 14,122,220
	TOTAL GENERAL FUND EXPENDITURES	\$ 11,471,230	\$ 13,078,882	\$ 14,830,831	\$ 13,245,307			\$ 13,762,811
	Surplus (Deficit)	\$ 450,751	\$ 1,149,554	\$ 1,407,660	\$ (0)			\$ 359,409

FUND 10 GENERAL FUND COUNCIL									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-41-11	Salaries/Wages Full-Time	25,586	26,344	24,801	10,060	34,398	-	(34,398)	Moved to salaries/wages part-time
10-41-13	Employee Benefits	4,998	5,074	5,190	3,351	6,312	4,027	(2,285)	Change in allocations
10-41-14	Salaries/Wages Part-Time	-	-	-	7,023	-	22,220	22,220	Change in allocations, moved from full-time
10-41-21	Professional Org Memberships	22,881	26,077	24,970	(764)	22,500	22,700	200	
10-41-22	Public Notices	2,833	2,159	2,553	-	1,000	1,000	-	
10-41-23	Mileage Reimbursement	-	-	-	-	400	400	-	
10-41-31	Professional Services	21,034	14,806	19,839	1,322	26,000	11,000	(15,000)	No intended special projects.
10-41-33	Continuing Education	357	1,755	4,229	2,040	2,500	4,500	2,000	
10-41-51	Insurance & Bonds	-	-	50	-	-	-	-	
10-41-60	Youth City Council	2,337	(250)	3,400	962	6,500	7,500	1,000	Council priority - Youth Council public safety dinner
10-41-61	Misc. Supplies & Expenses	3,549	27,801	60,411	3,612	8,500	8,000	(500)	
10-41-62	Council Appropriations	8,757	52,300	2,868	-	18,000	18,000	-	
10-41-XX	Council Special Projects	-	-	-	-	-	-	-	Council priority - Alpine Hwy fence
10-41-63	Economic Development	7,650	-	-	3,500	3,500	3,500	-	
10-41-64	Highland Historical Society	100	100	100	100	100	100	-	
	TOTAL EXPENDITURES	100,082	156,165	148,411	31,206	129,710	102,947	(26,763)	

FUND 10 GENERAL FUND COURT									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-42-11	Salaries/Wages Full-Time	67,011	69,783	74,871	29,419	82,381	-	(82,381)	
10-42-13	Employee Benefits	9,474	9,919	11,542	5,558	12,897	14,066	1,169	
10-42-14	Salaries/Wages Part-Time	-	-	-	8,126	-	83,330	83,330	
10-42-21	Professional Org Memberships	(111)	-	-	-	300	300	-	
10-42-22	Prosecutor	5,747	16,935	31,492	12,266	27,000	27,000	-	
10-42-23	Mileage Reimbursement	-	-	-	-	500	500	-	
10-42-24	Office Supplies & Postage	733	602	800	450	900	500	(400)	
10-42-25	Witness Fees	-	-	500	-	1,000	500	(500)	
10-42-26	Technical Manuals & Code Books	237	271	383	-	400	400	-	
10-42-27	Credit Card Fees	7,614	8,236	43,670	33,616	8,000	8,500	500	
10-42-28	Uniforms	-	-	-	-	100	100	-	
10-42-30	Alpine Fine Reimbursement	36,775	44,697	42,479	26,859	50,000	55,000	5,000	Pass-through
10-42-31	State Surcharges	50,049	47,037	53,455	22,346	50,000	60,000	10,000	Increase with court volume
10-42-33	Continuing Education	-	142	1,918	100	2,000	2,000	-	
10-42-34	Public Defender	28,545	18,250	10,472	3,475	20,000	12,000	(8,000)	Lowered hourly rate
10-42-35	Court Interpreter	800	372	1,017	114	1,200	1,000	(200)	
10-42-36	Court Bailiff/Security	-	-	630	-	6,000	1,000	(5,000)	Mostly virtual court
10-42-74	Capital Outlay-Equipment	-	15,677	(6,835)	-	-	-	-	
10-42-75	Internal Service IT Expense	1,950	-	2,490	-	2,490	2,490	-	
	TOTAL EXPENDITURES	208,824	231,922	268,883	142,328	265,169	268,686	3,518	

FUND 10 GENERAL FUND ADMINISTRATION									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-43-11	Salaries/Wages Full-Time	90,923	104,244	93,706	55,037	107,382	144,763	37,381	
10-43-12	Overtime	-	43	437	651	-	-	-	
10-43-13	Employee Benefits	50,602	54,190	44,270	25,386	50,153	64,667	14,514	
10-43-15	Salaries/Wages Part-Time	4,665	6,682	7,934	460	5,000	5,816	816	
10-43-21	Professional Org. Memberships	4,332	3,330	2,566	507	2,000	1,825	(175)	
10-43-22	Public Notices	-	2,351	-	-	-	-	-	
10-43-23	Mileage Reimbursement	-	-	73	88	200	100	(100)	
10-43-24	Office Supplies	17,165	14,251	14,805	9,607	18,000	20,000	2,000	
10-43-25	Equip.-Supplies & Maintenance	5,156	4,246	5,885	3,031	14,000	5,000	(9,000)	Plotter purchase in FY24
10-43-26	Personnel Recruitment	565	2,122	1,704	844	1,000	-	(1,000)	
10-43-27	Newsletter Printing	7,734	7,526	9,602	4,463	10,000	12,000	2,000	
10-43-28	Telephone	17,628	19,800	19,095	10,831	21,000	24,030	3,030	Mountain Ridge internet
10-43-29	Website	7,201	6,826	13,557	8,116	13,150	1,300	(11,850)	Moved to education and promotion
10-43-30	Car Allowance	4,901	4,914	2,180	2,400	4,800	6,000	1,200	
10-43-31	Professional & Technical/IT	34,850	38,120	34,962	15,073	37,000	37,000	-	
10-43-32	Postage	4,979	6,000	6,000	3,000	5,000	7,000	2,000	
10-43-33	Continuing Education	859	3,900	2,918	3,336	4,000	6,400	2,400	
10-43-34	Building Maintenance	55,966	90,050	67,013	40,807	75,000	85,000	10,000	Aging buildings
10-43-35	Building Utilities	48,277	43,511	54,093	25,137	50,000	60,000	10,000	Utility increases
10-43-37	Technical Manuals & Code Books	-	60	-	-	-	-	-	
10-43-38	Uniforms	199	250	227	-	300	100	(200)	
10-43-39	Safety Committee	5,669	8,137	7,852	3,686	7,000	7,800	800	
10-43-40	Mass Notification System	3,745	7,504	3,478	-	4,000	4,000	-	
10-43-41	Phone Reimbursement	2,206	2,235	1,487	540	2,160	-	(2,160)	

<div>FUND 10</div> <div>GENERAL FUND</div> <div>ADMINISTRATION</div>									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
10-43-42	Credit Card Fees (Convenience)	-	-	1,746	1,491	-	3,000	3,000	
10-43-49	Supplies & Expenses City Adm	3,541	311	5,638	136	10,000	1,000	(9,000)	Christmas party moved to HR
10-43-50	Covid-19 Expenses	950,621	-	-	-	-	-	-	
10-43-51	Insurance & Surety Bonds	56,335	57,869	64,038	68,222	67,000	79,000	12,000	Insurance increase
10-43-52	Bond Continuing Disclosure Fee	-	-	-	-	6,500	-	(6,500)	Not needed in FY25
10-43-54	Software	-	-	257	622	-	800	800	
10-43-61	Miscellaneous Supplies	100	413	99	55	500	-	(500)	
10-43-74	Capital Outlay-Equipment	-	-	-	-	-	-	-	
10-43-75	Capital Outlay-Special Proj	-	-	23,622	-	-	-	-	
10-43-82	Internal Service IT Expense	5,510	12,027	13,510	-	13,510	13,510	-	
TOTAL EXPENDITURES		1,383,726	500,913	502,756	283,523	528,655	590,111	61,456	

FUND 10 GENERAL FUND HUMAN RESOURCES									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-44-11	Salaries/Wages Full-Time	-	-	-	-	-	29,912	29,912	Moved budget from Finance Department
10-44-12	Overtime	-	-	-	-	-	-	-	
10-44-13	Employee Benefits	-	-	-	-	-	17,462	17,462	Moved budget from Finance Department
10-44-21	Professional Org. Memberships	-	-	-	-	-	664	664	
10-44-23	Mileage Reimbursement	-	-	-	-	-	550	550	
10-44-24	Office Supplies & Postage	-	-	-	-	-	500	500	
10-44-26	Technical Manuals & Code Books	-	-	-	-	-	-	-	
10-44-27	Software	-	-	-	-	-	16,030	16,030	Caselle, Applicant Pro, Express Evaluations, Training
10-44-28	Phone Reimbursement	-	-	-	-	-	600	600	
10-44-29	Uniforms	-	-	-	-	-	100	100	
10-44-30	Employee Engagement	-	-	-	-	-	13,000	13,000	Employee relations, Christmas party
10-44-31	Professional Services	-	-	-	-	-	5,600	5,600	Employer's Council, background checks, job postings
10-44-32	Wellness	-	-	-	-	-	5,000	5,000	Employee wellness programs
10-44-33	Continuing Education	-	-	-	-	-	4,700	4,700	PSHRA, Caselle trainings
	TOTAL EXPENDITURES	-	-	-	-	-	94,118	94,118	

FUND 10 GENERAL FUND AUDITOR									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
EXPENDITURES									
10-45-31	Professional & Technical Serv	17,342	12,500	13,500	4,634	26,000	20,000	(6,000)	
TOTAL EXPENDITURES		17,342	12,500	13,500		26,000	20,000	(6,000)	

FUND 10 GENERAL FUND FINANCE									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-46-11	Salaries/Wages Full-Time	126,127	135,701	168,205	88,386	137,117	55,785	(81,332)	Moved HR Gen. to HR and Treasurer to Treasurer
10-46-12	Overtime	107	113	16	244	250	-	(250)	
10-46-13	Employee Benefits	48,274	31,340	39,782	28,561	67,449	24,629	(42,820)	Moved HR Gen. to HR and Treasurer to Treasurer
10-46-14	Salaries/Wages Part-Time	-	-	-	528	-	-	-	
10-46-21	Professional Org. Memberships	265	190	290	125	1,000	500	(500)	HR moved to HR budget
10-46-23	Mileage Reimbursement	-	336	-	34	1,125	-	(1,125)	Added car allowance
10-46-24	Office Supplies & Postage	-	24	361	-	50,500	500	(50,000)	Payroll software fees moved to HR
10-46-26	Technical Manuals & Code Books	-	-	-	-	150	200	50	Increase in cost of GAAFR
10-46-27	Software	-	-	-	-	-	12,000	12,000	Caselle software license and maintenance
10-46-28	Phone Reimbursement	2,835	2,519	2,485	1,338	2,800	1,100	(1,700)	HR moved to HR budget
10-46-29	Uniforms	373	527	392	-	400	100	(300)	HR and Treasurer moved to corresponding budgets
10-46-30	Car Allowance	-	-	-	-	-	2,400	2,400	
10-46-33	Continuing Education	-	896	1,534	1,230	4,500	6,400	1,900	Caselle training, GAAP update
	TOTAL EXPENDITURES	177,981	171,646	213,065	120,446	265,291	103,614	(161,677)	

FUND 10 GENERAL FUND RECORDER									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-47-11	Salaries/Wages Full-Time	49,549	50,394	51,079	23,554	43,884	51,130	7,246	
10-47-12	Overtime	-	2,027	5,840	4,329	4,000	4,000	-	
10-47-13	Employee Benefits	29,221	30,151	30,550	11,702	26,688	24,549	(2,139)	
10-47-14	Salaries/Wages Part-Time	7,380	7,035	5,775	-	8,000	-	(8,000)	No PT position in Recorder
10-47-21	Professional Org. Memberships	357	60	455	185	450	525	75	
10-47-22	Election	120	59,351	(2,894)	4,202	65,000	35,000	(30,000)	Alcohol referendums
10-47-23	Mileage Reimbursement	42	86	114	-	300	300	-	
10-47-24	Office Supplies & Postage	-	-	14	-	-	-	-	
10-47-28	Software Licenses and Maint.	870	762	8,419	4,360	5,000	5,000	-	CivicClerk software license/maintenance
10-47-29	Phone	-	607	1,072	540	1,080	1,080	-	
10-47-30	Uniforms	77	115	94	-	100	100	-	
10-47-31	Codification	1,500	1,500	1,500	1,575	1,500	1,700	200	Civic Plus (Municode) 5% annual increase
10-47-33	Continuing Education	874	2,307	2,453	1,604	2,500	3,000	500	
10-47-74	Capital Outlay-Equipment	-	304	-	-	-	-	-	
	TOTAL EXPENDITURES	89,990	154,699	104,472	52,052	158,501	126,384	(32,118)	

FUND 10 GENERAL FUND TREASURER									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-48-11	Salaries/Wages Full-Time	28,991	29,402	31,148	17,201	32,643	47,959	15,316	Moved UB Clerk to Treasurer
10-48-12	Overtime	-	744	1,110	512	250	250	-	
10-48-13	Employee Benefits	20,020	20,816	21,295	11,504	22,681	30,828	8,147	Moved UB Clerk to Treasurer
10-48-14	Salaries/Wages Part-Time	-	-	-	-	-	7,832	7,832	Moved UB Clerk and Front Desk to Treasurer
10-48-21	Professional Org. Memberships	199	216	334	274	300	425	125	
10-48-23	Mileage Reimbursement	95	196	255	-	250	250	-	
10-48-XX	Software Licenses	-	-	-	-	-	1,350	1,350	25% of CivicReview license/maintenance
10-48-28	Telephone	1,103	730	596	300	600	600	-	
10-48-30	Uniforms	100	64	144	-	200	350	150	
10-48-33	Continuing Education	598	2,350	3,756	753	3,500	4,300	800	Caselle training
	TOTAL EXPENDITURES	51,106	54,519	58,637	30,544	60,424	94,144	33,720	

FUND 10 GENERAL FUND ATTORNEY									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-49-11	Salaries/Wages Full-Time	-	-	-	-	-	48,094	48,094	Added Full time Attorney/Planning Administrator
10-49-12	Overtime	-	-	-	-	-	-	-	
10-49-13	Employee Benefits	-	-	-	-	-	19,979	19,979	Added Full time Attorney/Planning Administrator
10-49-21	Professional Org. Memberships	-	-	-	-	-	800	800	Added Full time Attorney/Planning Administrator
10-49-23	Mileage Reimbursement	-	-	-	-	-	200	200	Added Full time Attorney/Planning Administrator
10-49-31	Professional & Technical Serv	63,812	67,566	62,250	26,634	70,000	5,000	(65,000)	Added Full time Attorney/Planning Administrator
10-49-33	Continuing Education	-	-	-	-	-	1,000	1,000	Added Full time Attorney/Planning Administrator
10-49-38	Uniforms	-	-	-	-	-	100	100	Added Full time Attorney/Planning Administrator
10-49-41	Telephone	-	-	-	-	-	1,600	1,600	Added Full time Attorney/Planning Administrator
10-49-54	Software	-	-	-	-	-	4,600	4,600	Added Full time Attorney/Planning Administrator
	TOTAL EXPENDITURES	63,812	67,566	62,250	26,634	70,000	81,373	11,373	

FUND 10 GENERAL FUND APPEAL AUTHORITY									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
EXPENDITURES									
10-51-31	Professional & Technical Serv	4,740	564	(454)	-	1,500	-	(1,500)	Moved to Building & Development Fund
TOTAL EXPENDITURES		4,740	564	(454)	-	1,500	-	(1,500)	

FUND 10 GENERAL FUND PLANNING & ZONING									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-52-11	Salaries/Wages Full-Time	48,129	64,781	78,767	2,513	10,959	5,715	(5,244)	
10-52-12	Overtime	7	962	1,533	25	1,000	1,000	-	
10-52-13	Employee Benefits	23,251	31,830	32,258	3,225	7,934	5,588	(2,346)	
10-52-14	Salaries/Wages Part-Time	-	-	-	41	-	31,395	31,395	Code Compliance reallocation to General Fund
10-52-15	Planning Commission Salaries	9,708	3,017	3,514	-	1,344	-	(1,344)	
10-52-21	Professional Org. Memberships	-	99	129	-	250	250	-	
10-52-22	Public Notices	825	530	-	2	250	250	-	
10-52-23	Mileage Reimbursement	-	50	311	170	125	125	-	
10-52-25	Special Projects	-	2,775	4,062	-	-	-	-	
10-52-27	Postage	-	-	-	-	63	-	(63)	
10-52-28	Software Licenses	2,379	2,376	1,002	2,475	625	1,350	725	25% of CivicReview software license/maintenance
10-52-30	Uniforms	98	224	97	-	50	100	50	
10-52-31	Plat Recording Fees	2,120	1,428	1,000	710	-	-	-	
10-52-32	Planner & Professional Services	-	-	-	3,419	-	1,296	1,296	Turned 1099: 9 PC members, 12 meetings x new rate
10-52-33	Continuing Education	-	2,253	1,572	285	1,125	1,125	-	
10-52-35	Phone Reimbursement	-	-	873	23	300	300	-	
10-52-74	Capital Outlay-Equipment	-	-	-	-	-	-	-	
	TOTAL EXPENDITURES	86,516	110,323	125,117	12,888	24,025	48,494	24,469	

FUND 10 GENERAL FUND EDUCATION & PROMOTION									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-53-11	Salaries/Wages Full-Time	-	1,682	710	3,446	9,937	-	(9,937)	
10-53-12	Overtime	-	-	-	-	500	500	-	
10-53-13	Employee Benefits	-	184	70	401	889	1,688	799	
10-53-14	Salaries/Wages Part-Time	-	-	-	189	-	17,607	17,607	Council Priority - Increased hours for Comm position
10-53-21	Professional Org. Memberships	-	-	-	-	-	400	400	
10-53-22	Community Engagement	-	-	-	103	-	5,000	5,000	
10-53-23	Travel & Training	-	-	-	-	-	200	200	
10-53-26	Website	-	-	-	-	5,100	12,720	7,620	Moved from Administration budget
10-53-27	Special Projects	-	-	-	7,358	7,500	-	(7,500)	FY24 was alcohol text amendment/survey
10-53-28	Telephone	-	-	-	70	300	1,600	1,300	
10-53-33	Training	-	-	-	-	-	2,000	2,000	
10-53-38	Uniforms	-	-	-	-	-	100	100	
	TOTAL EXPENDITURES	-	1,866	780	11,566	24,227	41,815	17,589	

FUND 10 GENERAL FUND POLICE									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
EXPENDITURES									
10-54-31	Lone Peak Public Safety Dist.	2,228,836	2,266,969	2,735,870	1,429,279	2,873,225	3,035,195	161,970	6% wage increase, 4.65% insurance increase
TOTAL EXPENDITURES		2,228,836	2,266,969	2,735,870	1,429,279	2,873,225	3,035,195	161,970	

FUND 10 GENERAL FUND EMERGENCY SERVICES									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
EXPENDITURES									
10-57-11	Administration Expense	156,070	169,144	193,290	141,891	302,572	248,840	(53,732)	Dispatch decrease, interest revenue increase
10-57-31	Lone Peak Public Safety Dist	1,813,536	1,831,985	2,058,415	1,086,923	2,221,782	2,339,496	117,714	6% wage increase, 4.65% insurance increase
TOTAL EXPENDITURES		1,969,607	2,001,129	2,251,705	1,228,814	2,524,354	2,588,336	63,982	

FUND 10 GENERAL FUND BUILDING INSPECTION									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-58-11	Salaries/Wages Full-Time	132,236	156,519	185,758	(0)	-	29,048	29,048	15% of Building wages
10-58-12	Overtime	111	2,014	9,198	-	-	-	-	
10-58-13	Employee Benefits	39,577	66,199	98,083	-	-	16,012	16,012	15% of Building benefits
10-58-14	Salaries/Wages Part-Time	-	-	-	-	-	-	-	
10-58-21	Professional Org. Memberships	175	766	605	64	175	175	-	
10-58-23	Mileage Reimbursement	-	-	34	-	25	25	-	
10-58-24	Tools, Supplies & Postage	172	163	104	-	50	50	-	
10-58-25	Fuel Expenditure Vehicles	1,324	1,984	3,086	916	875	875	-	
10-58-26	Technical Manuals & Code Books	-	1,347	60	517	50	50	-	
10-58-28	Software	2,500	1,523	2,588	628	875	875	-	
10-58-29	Cell Phone	810	1,112	2,197	711	750	750	-	
10-58-31	Professional & Tech. Services	3,384	59,431	54,121	855	-	9,000	9,000	Solar Inspections by WC3
10-58-33	Continuing Education	1,075	2,114	4,361	1,727	1,350	1,350	-	
10-58-38	Uniforms	560	919	351	-	125	125	-	
10-58-74	Capital Outlay-Equipment	285	82,297	-	-	-	-	-	
10-58-75	Internal Service IT Expense	960	1,555	2,230	-	558	558	-	
	TOTAL EXPENDITURES	183,170	377,942	362,777	5,416	4,833	58,893	54,060	

FUND 10 GENERAL FUND STREETS AND ROADS									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-60-11	Salaries/Wages Full-Time	199,916	183,683	195,183	63,534	116,615	121,502	4,887	
10-60-12	Overtime	1,081	2,145	12,492	2,314	5,000	8,000	3,000	Increased to reflect 2023 expenditures
10-60-13	Employee Benefits	87,393	95,034	121,324	34,388	63,780	64,521	741	
10-60-14	Salaries/Wages Part-Time	-	-	128	70	3,691	3,521	(170)	
10-60-15	Overtime Snow Removal	8,608	4,925	27,065	415	10,000	12,000	2,000	
10-60-16	Radio Maintenance	300	320	606	144	750	750	-	
10-60-17	Mobile Telephones	2,337	2,990	3,824	1,258	3,500	3,500	-	
10-60-27	Street Light Power	63,177	66,312	68,591	30,956	72,000	72,000	-	
10-60-28	Street Light Repair	6,770	10,798	12,273	104	17,000	25,000	8,000	Replace lights in stock
10-60-30	Bldg Maintenance & Utilities	2,602	2,681	4,373	1,715	3,500	4,500	1,000	Match up with 2023 actual
10-60-31	Rep.Potholes, Crack Seal, Etc.	36,055	59,794	93,390	51,748	100,000	100,000	-	
10-60-33	Continuing Education	1,641	1,874	1,749	494	2,500	2,500	-	
10-60-34	Prof and Tech Services	-	-	15,611	9,989	10,000	10,000	-	
10-60-35	Professional Org. Memberships	199	-	-	-	250	250	-	
10-60-36	Office Supplies	101	235	353	-	500	500	-	
10-60-37	Sidewalk Repair & Maint	49,797	68,254	36,157	12,118	174,000	100,000	(74,000)	Highland Elementary project in FY24 done
10-60-38	Uniforms & Safety Wear	2,137	2,717	3,117	899	2,500	2,500	-	
10-60-39	Street Striping	15,138	20,691	19,939	13,315	25,000	40,000	15,000	Street striping for 1/3 of city
10-60-40	School Crossing Maintenance	1,542	1,538	1,407	-	3,000	3,000	-	
10-60-41	Pedestrian Crossings	1,460	1,351	10,548	-	14,000	14,000	-	
10-60-42	Technical Manuals & Code Books	-	-	-	-	200	200	-	
10-60-47	Public Works Shop Tools & Sup	6,534	4,453	6,216	5,769	3,500	6,000	2,500	
10-60-48	Streets, Traffic, & Warn Signs	9,858	19,781	22,645	5,957	20,000	20,000	-	
10-60-49	Snow Removal	6,291	3,167	140	-	-	-	-	
10-60-50	Equipment Repair & Maintenance	626	301	68	558	-	1,000	1,000	See FY21-23 actuals and FY24 mid-year

FUND 10 GENERAL FUND STREETS AND ROADS									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
10-60-51	Fuel Expense Vehicles	5,594	12,125	14,246	6,356	13,100	13,100	-	
10-60-52	Snow Removal:Salt	29,621	43,864	77,247	16,282	55,000	55,000	-	
10-60-53	Snow Removal:Equipment Maint	16,430	10,166	13,191	7,892	25,000	25,000	-	
10-60-54	Snow Removal:Fuel & Oil	2,700	3,382	11,874	-	8,600	8,600	-	
10-60-56	Maintenance & Repair: Trucks	7,825	15,505	13,038	7,950	15,000	15,000	-	
10-60-57	Maintenance & Repair:Equipment	11,048	8,720	22,930	3,696	25,000	25,000	-	
10-60-58	Snow Removal Equipment	1,174	14,147	13,852	86	25,000	25,000	-	
10-60-59	Capital Equipment Purchases	138,450	-	-	-	-	-	-	
10-60-61	Drug Testing	607	543	1,017	400	700	700	-	
10-60-73	Capital Outlay-Improvements	-	2,450	2,972	-	7,000	7,000	-	
10-60-74	Capital Outlay-Equipment	-	97,814	9,410	193	10,000	33,000	23,000	3-F250 Trucks split with 5 departments
10-60-76	Internal Service IT Expense	1,670	1,450	1,790	-	1,790	1,790	-	
10-60-XX	Traffic Calming & Ped Safety	-	-	-	-	-	75,000	75,000	Council priority - Implement traffic calming toolbox
TOTAL EXPENDITURES		718,681	763,211	838,767	278,600	837,476	899,434	61,958	

FUND 10 GENERAL FUND ENGINEERING									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-66-11	Salaries/Wages Full-Time	79,927	107,546	117,324	40,396	77,488	82,886	5,398	
10-66-12	Overtime	-	118	68	52	500	500	-	
10-66-13	Employee Benefits	48,112	47,869	51,415	16,724	32,941	32,558	(383)	
10-66-14	Salaries/Wages Part-Time	-	-	-	-	-	-	-	
10-66-29	Highland City PE Tracking Cost	-	-	2,215	851	10,000	10,000	-	
10-66-30	Car Allowance	4,205	3,327	3,763	2,400	4,800	6,000	1,200	
10-66-31	Professional & Tech Services	83,833	73,651	94,906	8,767	70,000	70,000	-	
10-66-32	GIS Survey	575	2,925	2,842	4,888	10,000	10,000	-	
10-66-33	Equipment-Supplies & Maint	-	-	976	-	1,000	1,000	-	
10-66-34	Fuel and Oil	-	-	-	326	-	-	-	
10-66-35	Continuing Education	1,226	1,334	3,141	275	2,000	2,000	-	
10-66-37	Telephone Reimbursement	1,115	1,198	1,161	585	1,080	1,080	-	
10-66-38	Uniforms	100	200	186	-	300	400	100	
10-66-39	Books, Memberships, & Subscrip	-	193	267	-	300	300	-	
10-66-42	Technical Manuals & Code Books	-	-	-	-	200	200	-	
	TOTAL EXPENDITURES	219,092	238,361	278,263	75,264	210,610	216,924	6,315	

FUND 10 GENERAL FUND PARKS AND RECREATION									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
EXPENDITURES									
10-70-11	Salaries/Wages Full-Time	92,098	130,245	151,855	242,681	272,217	380,405	108,188	Council Priority - 2 new employees - Mountain Ridge & Sprinkler/Parks Facilities Lead
10-70-12	Overtime	3,333	7,288	9,490	20,897	15,000	15,000	-	
10-70-13	Employee Benefits	55,621	73,050	73,813	93,421	143,862	234,093	90,231	2 New positions, part-time benefits/taxes
10-70-14	Seasonal Employees	70,431	67,242	89,640	47,989	329,000	131,000	(198,000)	Separated out permanent part-time and seasonal
10-70-15	Salaries/Wages Part-Time	-	-	-	-	-	177,994	177,994	Separated out permanent part-time and seasonal
10-70-16	Mobile Telephones	3,904	4,445	3,912	1,999	5,000	5,000	-	
10-70-17	Public Works Bldg Utilities	1,241	2,308	4,008	2,043	7,000	7,000	-	
10-70-19	Flowers, Mulch, & Tree Replace	-	-	-	-	3,500	3,500	-	
10-70-21	Org. and Training Memberships	326	285	710	-	500	500	-	
10-70-22	Water Park Maintenance	1,548	13,239	2,164	215	7,000	7,000	-	
10-70-24	Playground Maintenance & Rep.	7,779	745	777	8,267	19,000	69,000	50,000	Council priority - Improve parks
10-70-25	Equipment-Supplies & Maint.	8,342	11,905	4,453	4,279	26,000	26,000	-	
10-70-26	Water Park Chemicals	1,814	3,662	4,252	285	5,000	5,000	-	
10-70-27	Power for Parks, Clocks, & Tim	4,363	4,885	7,047	5,426	13,000	13,000	-	
10-70-28	Recreation	(45)	(130)	30,000	-	30,000	30,000	-	
10-70-29	Sprinkler Parts & Replacement	9,496	10,019	12,594	14,906	30,000	30,000	-	
10-70-30	Vehicle Maintenance & Repair	7,318	6,412	7,899	133	9,000	9,000	-	
10-70-31	Park Maintenance Contract	-	889	-	1,628	12,000	12,000	-	
10-70-32	Water Park Utilities	2,257	3,797	4,888	3,284	5,000	5,000	-	
10-70-33	Lawn Equipment Maintenance	8,857	12,272	13,782	4,937	13,000	13,000	-	
10-70-34	Fuel and Oil	5,537	15,098	13,403	22,173	33,700	45,000	11,300	Double this year's mid-year expenses
10-70-35	Continuing Education	388	3,075	3,465	192	3,200	3,200	-	
10-70-36	Office Supplies	65	339	141	-	500	500	-	
10-70-37	Uniforms & Safety Wear	1,783	3,308	2,961	855	6,000	7,500	1,500	Ensure sufficient funds for seasonal shirts, etc.
10-70-38	Trail Maintenance	-	65,242	73,274	28,117	162,000	155,000	(7,000)	Council Priority - Draper Hogs Hollow Trail

FUND 10 GENERAL FUND PARKS AND RECREATION									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
10-70-39	Fertilizer & Weed Killer	26,917	21,303	38,736	36,764	129,000	129,000	-	
10-70-40	Public Works Shop Tools & Supp	1,298	2,110	1,844	743	4,000	4,000	-	
10-70-41	Arbor Day Tree Purchases	28,495	28,472	28,964	-	30,000	30,000	-	
10-70-42	Replacement Trees & Maint	8,754	8,216	10,225	-	10,000	10,000	-	
10-70-43	Tree Tools & Vehicle	-	-	39	770	-	-	-	
10-70-44	Highland Glen Park Improvement	7,110	15,074	55,328	9,831	43,500	43,500	-	
10-70-45	UT Cnty Murdock Trail Maint	8,433	4,289	8,689	3,407	8,500	8,500	-	
10-70-46	Mtn Ridge Park Maint	-	-	-	-	43,000	25,000	(18,000)	General park maint., Large items from Capital Fund
10-70-47	Charging for PI	-	108,000	108,000	-	108,000	108,000	-	Parks use of PI water
10-70-48	Restroom Maint. & Port-O-Potty	15,915	14,336	14,303	7,822	23,000	23,000	-	
10-70-49	Parks Equipment Move	-	-	13,187	8,214	16,800	16,800	-	
10-70-50	Field Rental Costs (POPotty)	1,400	3,169	2,833	1,384	3,000	3,000	-	
10-70-51	Disc Golf Expense	-	-	540	-	-	-	-	
10-70-69	Equipment Lease & Maintenance	3,507	3,000	3,508	-	3,500	3,500	-	
10-70-74	Small Equipment	25,000	7,157	17,999	9,280	67,000	30,000	(37,000)	
10-70-75	Capital Equipment Purchases	-	6,667	10,225	193	10,000	85,000	75,000	Ford Maverick (17-year old drivers) & sprinkler van
10-70-76	Internal Service IT Expense	540	920	800	-	800	800	-	
TOTAL EXPENDITURES		413,825	662,335	829,749	582,135	1,650,579	1,904,792	254,213	

FUND 10 GENERAL FUND COMMUNITY EVENTS									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-72-11	Salaries/Wages Full-Time	29,912	27,718	27,330	23,436	37,123	5,715	(31,408)	
10-72-12	Overtime	3,345	2,893	(48)	1,992	4,500	4,500	-	
10-72-13	Employee Benefits	8,765	8,513	5,824	3,539	5,382	6,701	1,319	
10-72-14	Salaries/Wages Part-Time	-	-	-	-	-	43,013	43,013	
10-72-23	Mileage Reimbursement	13	224	79	-	300	300	-	
10-72-28	Mobile Phone	680	733	579	-	800	800	-	
10-72-30	Uniforms	150	-	72	230	150	300	150	Additional shirts for Highland Fling
10-72-33	Continuing Education	315	8	-	-	250	1,550	1,300	
10-72-35	Community Center Utilities	2,779	3,177	5,216	2,592	4,000	5,000	1,000	
10-72-36	Community Center Bldg Maint.	4,474	5,738	5,779	2,190	7,000	7,000	-	
10-72-55	Highland Fling Expense	20,273	48,496	55,294	20,594	55,000	60,000	5,000	
10-72-59	Cultural Arts	3,000	3,000	3,000	3,000	3,000	3,000	-	
10-72-60	City Beautification	69	-	242	-	1,000	2,000	1,000	Additional yard-of-the-month banner
10-72-61	Tree Committee	1,817	3,500	3,500	45	3,500	3,500	-	
10-72-63	Community Enrichment	16,678	10,415	20,254	12,101	23,500	42,500	19,000	Christmas light replacement
10-72-70	Internal Service IT Expense	1,130	1,090	1,730	-	1,730	1,730	-	
	TOTAL EXPENDITURES	93,402	115,506	128,850	69,720	147,236	187,609	40,374	

FUND 10 GENERAL FUND GARBAGE									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-73-11	Salaries/Wages Full-Time	28,264	28,577	28,429	14,354	29,786	21,424	(8,362)	
10-73-12	Overtime	7	156	202	216	-	-	-	
10-73-13	Employee Benefits	11,592	9,507	11,851	6,755	14,325	12,246	(2,079)	
10-73-14	Salaries/Wages Part-Time	1,349	82	-	198	2,000	2,573	573	
10-73-26	Utility Billing	7,665	8,842	9,465	9,105	17,200	18,500	1,300	
10-73-45	Credit Card Fees	4,226	4,657	6,103	5,620	7,500	12,000	4,500	
10-73-49	North Pointe Tipping Fees	261,484	261,258	278,543	139,490	320,000	336,000	16,000	Estimated 5% increase due to growth
10-73-50	Hauling Contract	643,274	694,829	806,872	433,881	850,000	921,076	71,076	Estimated increase due to growth and WM fees increase
10-73-51	Bad Debt Expense	-	(10)	4	(4)	-	-	-	
10-73-70	Internal Service IT Expense	400	405	380	-	1,100	1,100	-	
10-73-80	Indirect Overhead	-	-	-	-	12,582	28,331	15,749	
	TOTAL EXPENDITURES	958,262	1,008,303	1,141,848	609,615	1,254,493	1,324,919	83,008	

FUND 10 GENERAL FUND TRANSFERS OUT									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
TRANSFERS OUT									
10-90-90	Transfer to Capital Imp Fund	1,063,000	3,068,200	4,146,830	-	1,690,000	-	(1,690,000)	FY24 Budget was for Parks maintenance building
10-90-XX	Transfer to Parks Capital Imp Fund	-	-	-	-	-	170,000	170,000	Parks capital equipment replacement/saving program
10-90-XX	Transfer to Roads Capital Imp Fund	-	-	-	-	-	920,000	920,000	Half of B&C road funds, Highland Blvd matching funds
10-90-XX	Transfer to Bldg Capital Imp Fund	-	-	-	-	-	521,542		
10-90-91	Transfer to Debt Service Fund	1,256,698	869,433	347,813	-	499,000	363,481	(135,519)	Building bond debt service
10-90-96	Transfer to Open Space Fund	170,000	238,336	270,941	-	-	-	-	
10-90-98	Transfer to Cem. Perpet. Fund	12,000	6,474	-	-	-	-	-	
TOTAL TRANSFERS OUT		2,501,698	4,182,443	4,765,584	-	2,189,000	1,975,023	(735,519)	

FUND 20									
OPEN SPACE FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
Beginning Fund Balance:						\$ 449,846	\$ -		
REVENUES									
20-30-91	Transfer from General Fund	170,000	238,336	270,941	-	-	-	-	
20-32-01	Open Space Fee	294,136	296,921	298,218	(1)	-	-	-	
20-34-10	Sale of Property	25,613	353,880	153,928	-	-	-	-	
20-36-10	Interest Earnings	2,230	2,277	17,922	10,781	20,154	-	(20,154)	
20-39-90	PY Carryover Budgeted	-	-	-	-	449,846	-	(449,846)	
TOTAL REVENUES		491,979	891,414	741,009	10,780	470,000	-	(470,000)	
EXPENDITURES & TRANSFERS									
20-43-11	Salaries/Wages Full-Time	90,116	119,942	141,765	-	-	-	-	
20-43-12	Overtime	531	2,892	9,279	-	-	-	-	
20-43-13	Employee Benefits	61,735	71,656	75,644	-	-	-	-	
20-43-14	Seasonal Employees	143,132	135,419	126,230	-	-	-	-	
20-43-17	Public Works Bldg Utilities	1,565	2,308	4,008	-	-	-	-	
20-43-18	PW Shop Tools & Supplies	1,290	699	789	-	-	-	-	
20-43-19	Flowers, Mulch, & Tree Replace	-	1,666	2,060	-	-	-	-	
20-43-20	Beacon Hills Blvd os Maint	-	10,056	-	-	-	-	-	
20-43-21	Fertilizer & Weed Killer	34,525	36,300	86,525	-	-	-	-	
20-43-22	Trail Maintenance	41,626	66,268	65,371	-	-	-	-	
20-43-23	Power to Clocks & Lights	6,938	7,406	8,474	-	-	-	-	
20-43-24	Uniforms & Safety Wear	2,000	1,995	645	-	-	-	-	
20-43-25	Office Supplies	-	78	56	-	-	-	-	
20-43-26	Playground Maintenance & Rep.	5,037	4,474	13,686	-	-	-	-	
20-43-31	Professional & Tech Services	-	6,325	8,860	-	-	-	-	
20-43-36	Utility Billing	8,517	8,842	9,465	-	-	-	-	
20-43-45	Credit Card Fees	4,226	4,657	6,103	-	-	-	-	
20-43-61	Fuel & Oil	13,090	23,279	20,515	-	-	-	-	

FUND 20									
OPEN SPACE FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
20-43-62	Property Maintenance	10,741	(59,182)	132,955	-	-	-	-	
20-43-63	Repair and Maintenance	15,708	16,359	14,973	-	-	-	-	
20-43-64	Sprinkler Repair	11,863	11,236	31,972	-	-	-	-	
20-43-73	Equipment Replacement	25,000	-	52,512	-	-	-	-	
20-43-74	Capital Outlay	2,066	-	27,624	-	-	-	-	
20-43-75	Internal Service IT Expense	660	845	720	-	-	-	-	
20-43-80	Indirect Overhead	8,119	12,795	16,130	-	-	-	-	
20-43-81	Insurance Expense	1,708	1,607	2,421	-	-	-	-	
20-43-XX	Transfer to Building Capital Imp Fund	-	-	-	-	470,000	-	(470,000)	
	TOTAL EXPENDITURES & TRANSFERS	490,193	487,921	858,781	-	470,000	-	(470,000)	
	Surplus (Deficit)	1,786	403,493	(117,772)	10,780	-	-		

FUND 21									
CEMETERY PERPETUAL FUND									
		ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	
ACCT	DESCRIPTION	FY2021	FY2022	FY2023	ACTUALS DEC 2023	BUDGET FY2024	BUDGET FY2025	FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					\$ 29,021	\$ 153,238		
	REVENUES								
21-30-90	Transfer from General Fund	12,000	6,474	-	-	-	-	-	
21-32-01	Cemetery Lot Sales	393,076	427,319	330,437	185,799	350,000	360,500	10,500	
21-32-03	Other Income	-	8,600	-	-	-	-	-	
21-36-10	Interest Earnings	458	1,914	9,656	1,672	5,000	5,000	-	
21-39-90	PY Carryover Budgeted	-	-	-	-	-	70,917	70,917	
	TOTAL REVENUES	405,533	444,308	340,093	187,471	355,000	436,417	81,417	
	EXPENDITURES & TRANSFERS								
21-43-11	Salaries/Wages Full-Time	58,362	67,272	74,501	49,689	77,585	95,451	17,866	
21-43-12	Overtime	4,952	10,215	9,356	3,731	12,000	12,000	-	
21-43-13	Employee Benefits	36,726	42,719	43,390	24,848	45,520	51,017	5,497	
21-43-14	Seasonal Employees	13,168	12,897	13,804	3,060	21,000	6,561	(14,439)	Separated out permanent part-time employees
21-43-15	Salaries/Wages Part-Time	-	-	-	-	-	14,439	14,439	Separated out from seasonal employee budget line
21-43-17	Public Works Bldg Utilities	1,254	1,343	2,305	464	2,000	2,000	-	
21-43-18	Public Works Shop Tools & Supp	5,576	1,547	1,890	648	1,800	1,800	-	
21-43-19	Flowers, Mulch & Tree Replace	-	1,732	2,303	3,052	4,000	4,000	-	
21-43-20	Sprinkler Repair & Maintenance	5,121	10,355	3,580	5,400	6,000	6,000	-	
21-43-21	Fertilizer & Weed Killer	13,512	8,201	14,191	4,804	15,000	15,000	-	
21-43-24	Operations & Maintenance	4,420	1,626	4,903	428	5,500	5,500	-	
21-43-25	Fuel & Oil	1,885	1,864	2,492	1,399	3,500	3,500	-	
21-43-26	Equip. Repairs & Maint.	3,528	2,812	3,432	1,540	3,500	3,500	-	
21-43-28	Equipment Lease & Maintenance	3,482	3,157	3,567	258	3,500	3,500	-	
21-43-31	Engineering/Professional Svcs	-	2,125	361	-	-	11,000	11,000	Council Priority - Cemetery Perpetual Fund study
21-43-36	GIS Maint & Software	-	-	-	6,577	6,600	1,500	(5,100)	FY24 had a one-time software update cost
21-43-69	Office Equipment/IT	330	-	620	1,863	2,500	1,200	(1,300)	

FUND 21 CEMETERY PERPETUAL FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
21-43-74	Capital Outlay	-	57,737	103,534	-	68,000	5,000	(63,000)	Cemetery maintenance building
21-43-75	Internal Service IT Expense	460	805	640	-	640	640	-	
21-43-80	Indirect Overhead	2,129	3,845	10,122	-	4,550	5,794	1,244	
21-43-81	Insurance Expense	991	475	1,077	577	888	1,200	312	
21-90-90	Transfer to General Fund	-	242,234	252,044	-	-	70,917	70,917	
	TOTAL EXPENDITURES & TRANSFERS	155,895	472,960	548,111	108,338	284,083	321,519	37,436	
	Surplus (Deficit)	249,638	(28,652)	(208,018)	79,133	70,917	114,898		

FUND 22									
LIBRARY FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					\$ 111,971	\$ 93,571		
	REVENUES								
22-31-10	Property Taxes	280,462	279,868	299,719	286,179	309,836	314,801	4,965	
22-31-11	Delinquent Property Taxes	21,577	19,995	19,568	1,443	19,000	20,000	1,000	
22-31-12	Motor Vehicle Tax	24,373	24,641	21,901	11,367	24,000	24,000	-	
22-32-10	Fees & Fines	14,589	18,050	15,990	8,997	18,000	18,000	-	1/3 Replacement 2/3 Overdue Fines
22-32-11	Non-Resident Cards	27,309	32,415	34,391	17,396	32,000	34,000	2,000	
22-32-12	Proctoring Services	1	12	67	10	-	-	-	
22-32-13	Printing	1,529	1,855	1,419	630	1,800	1,500	(300)	
22-36-10	Interest Income	234	510	4,041	1,471	500	2,800	2,300	
22-36-11	Donations	307	680	419	131	200	200	-	
22-36-12	Grants	6,813	36,340	18,222	3,524	5,000	5,000	-	We get an annual CLEF grant from the state
22-36-XX	Credit Card Fees	-	-	-	-	-	2,000	2,000	
22-39-90	PY Carryover Budget	-	-	-	-	18,400	25,000	6,600	To help defray cost of new furniture.
	TOTAL REVENUES	377,194	414,365	415,736	331,146	428,736	447,301	18,565	
	EXPENDITURES								
22-43-11	Salaries/Wages Full-Time	79,002	88,385	97,115	43,424	86,414	97,104	10,690	
22-43-13	Employee Benefits	45,519	47,205	45,069	24,611	46,541	53,066	6,525	
22-43-14	Salaries/Wages Part-Time	137,793	137,931	114,761	69,199	144,133	154,909	10,776	
22-43-21	Equipment	14,653	4,558	3,224	316	5,000	2,000	(3,000)	No major equipment is reaching end of life
22-43-22	Library Board Expenses	72	354	97	14	250	250	-	
22-43-23	Books & Materials	29,194	20,262	31,778	22,870	42,000	45,337	3,337	Increase ebook spending to meet demand
22-43-25	Mileage Reimbursement	96	127	145	-	200	200	-	
22-43-27	Postage	-	327	205	197	500	250	(250)	More closely match 2023 actuals.
22-43-28	IT Software	13,979	14,085	25,482	9,402	15,000	13,000	(2,000)	Lower because of switch to Koha

FUND 22									
LIBRARY FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
22-43-29	Printing	587	671	945	596	800	1,000	200	Match 2023 actuals
22-43-30	Programming	10,368	12,468	9,589	5,703	12,000	10,000	(2,000)	
22-43-31	Phone Reimbursement	1,838	1,696	2,116	1,140	2,160	2,160	-	
22-43-32	Uniforms/Emp. Misc.	631	1,273	768	1,200	1,000	1,000	-	
22-43-33	Continuing Education	460	1,163	2,069	-	2,500	1,200	(1,300)	Not planning on attending a national conference
22-43-35	Office Supplies	3,860	5,059	4,205	4,149	5,000	6,000	1,000	Cost of materials going up
22-43-50	Grant Expenditures	8,843	34,319	18,869	3,643	5,000	5,000	-	CLEF Grant expected
22-43-61	Indirect Overhead	5,835	8,114	8,254	-	7,236	9,735	2,499	
22-43-62	Insurance Expense	1,344	899	895	855	1,412	1,500	88	
22-43-63	Credit Card Fees	-	-	-	-	-	2,000	2,000	
22-43-70	Capital Outlay	-	-	-	-	35,000	25,000	(10,000)	Council Priority - New upholstered furniture
22-43-75	Internal Service IT Expense	5,000	15,416	16,590	-	16,590	16,590	-	
	TOTAL EXPENDITURES	359,075	394,312	382,175	187,319	428,736	447,301	18,565	
	Surplus (Deficit)	18,119	20,053	33,562	143,828	(0)	-		

FUND 23									
PARKS TAX FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					\$ 219,437	\$ 219,437		
	REVENUES								
23-31-30	Parks Tax	-	17,017	172,475	55,408	150,000	175,000	25,000	
23-36-10	Interest Earnings	-	13	3,661	4,369	-	9,000	9,000	
	TOTAL REVENUES	-	17,029	176,135	59,777	150,000	184,000	34,000	
	EXPENDITURES								
23-40-10	Park Expenditures	-	-	-	-	150,000	175,000	25,000	
23-90-40	Transfer to Parks Capital Imp Fund	-	-	-	-	-	-	-	
	TOTAL EXPENDITURES	-	-	-	-	150,000	175,000	25,000	
	Surplus (Deficit)	-	17,029	176,135	59,777	-	9,000		

FUND 24									
BUILDING AND DEVELOPMENT FUND									
		ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	
ACCT	DESCRIPTION	FY2021	FY2022	FY2023	ACTUALS DEC 2023	BUDGET FY2024	BUDGET FY2025	FY2024 TO FY2025	NOTES
	Beginning Unassigned Fund Balance:					\$ 276,349	\$ 208,425		
	REVENUES								
24-30-91	Transfer from General Fund	-	-	279,433	-	-	-	-	
24-32-21	Building Permits	-	-	5,385	508,248	100,000	800,000	700,000	
24-32-22	Building Plan Check Fees	-	-	-	121,274	117,500	200,000	82,500	
24-32-29	Infrastructure Reimb. (Legal)	-	-	-	6,556	-	-	-	
24-34-10	Zoning	-	-	-	3,300	4,000	5,000	1,000	
24-34-15	Preliminary Review	-	-	-	4,920	10,000	8,000	(2,000)	
24-34-16	Final Review	-	-	-	1,229	8,000	2,000	(6,000)	
24-34-18	Public Works Inspection Fee	-	-	-	20,259	20,000	30,000	10,000	
24-34-21	Civil Review Fee	-	-	-	4,094	25,000	6,500	(18,500)	
24-34-22	Appeal Fee	-	-	-	-	-	3,500	3,500	Appeal authority moved from General Fund
24-36-10	Interest Earnings	-	-	-	4,143	-	9,000	9,000	
24-36-XX	Credit Card Fees	-	-	-	-	-	75,000	75,000	
24-39-90	PY Carryover	-	-	-	-	-	-	-	
	TOTAL REVENUES	-	-	284,818	674,023	284,500	1,139,000	854,500	
	ADMIN EXPENDITURES								
24-43-80	Indirect Overhead	-	-	-	-	17,254	24,453	7,199	
24-43-81	Insurance Expense	-	-	-	1,560	3,367	3,400	33	
24-43-82	Credit Card Fees	-	-	-	-	-	75,000	75,000	
	TOTAL ADMIN EXPENDITURES	-	-	-	1,560	20,621	102,853	82,232	
	PLANNING & ZONING EXPENDITURES								
24-52-11	Salaries/Wages Full-Time	-	-	3,166	52,398	132,115	170,310	38,195	
24-52-12	Overtime	-	-	54	195	1,000	1,000	-	
24-52-13	Employee Benefits	-	-	(442)	26,441	64,161	77,843	13,682	
24-52-14	Salaries/Wages Part-Time	-	-	-	6,207	-	11,110	11,110	
24-52-15	Planning Commission Salaries	-	-	-	-	4,032	-	(4,032)	
24-52-21	Professional Org. Memberships	-	-	-	-	750	750	-	
24-52-22	Public Notices	-	-	-	-	750	750	-	
24-52-23	Mileage Reimbursement	-	-	-	89	375	375	-	
24-52-25	Special Projects	-	-	-	-	120,000	30,000	(90,000)	Council Priority - General Plan carry over to FY2025
24-52-27	Postage	-	-	-	-	188	-	(188)	

FUND 24									NOTES
BUILDING AND DEVELOPMENT FUND							PROPOSED	CHANGE	
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	BUDGET FY2025	FY2024 TO FY2025	
24-52-28	Software Licenses	-	-	-	5,550	1,875	1,350	(525)	25% of CivicReview software license/maintenance
24-52-30	Uniforms	-	-	-	-	150	200	50	
24-52-31	Plat Recording Fees	-	-	-	256	1,500	1,500	-	
24-52-32	Planner & Professional Svc	-	-	-	10,256	-	7,344	7,344	85% of Planning Commission pay
24-52-33	Continuing Education	-	-	-	-	3,375	3,375	-	
24-52-35	Phone Reimbursement	-	-	-	254	900	2,160	1,260	
24-52-XX	Capital Outlay Equipment	-	-	-	-	-	29,000	29,000	Community Development truck
24-52-XX	Appeal Authority	-	-	-	-	-	3,500	3,500	Moved from General Fund
TOTAL PLANNING & ZONING EXPENDITURES		-	-	2,778	101,646	331,171	340,567	9,396	
BUILDING INSPECTION EXPENDITURES									
24-58-11	Salaries/Wages Full-Time	-	-	2,872	97,969	205,772	197,806	(7,966)	
24-58-12	Overtime	-	-	108	4,097	5,000	5,000	-	
24-58-13	Employee Benefits	-	-	193	54,682	115,900	108,287	(7,613)	
24-58-14	Salaries/Wages Part-Time	-	-	-	-	-	10,920	10,920	Fire Inspector Position
24-59-11	Allocated Salaries/Wages Full-Time	-	-	2,441	59,085	166,227	203,895	37,668	
24-59-12	Allocated Overtime	-	-	-	775	93,478	2,000	(91,478)	
24-59-13	Allocated Employee Benefits	-	-	77	28,595	-	69,316	69,316	
24-59-14	Allocated Wages/Salaries Part-Time	-	-	-	135	-	4,702	4,702	
24-58-21	Professional Org. Memberships	-	-	-	-	525	525	-	
24-58-23	Mileage Reimbursement	-	-	-	273	75	475	400	
24-58-24	Tools, Supplies & Postage	-	-	-	134	150	150	-	
24-58-25	Fuel Expenditure Vehicles	-	-	-	307	2,625	2,625	-	
24-58-26	Technical Manuals & Code Books	-	-	-	1,552	150	250	100	
24-58-28	Software	-	-	-	1,883	2,625	3,975	1,350	25% of CivicReview software license/maintenance
24-58-29	Cell Phone	-	-	-	449	2,250	2,250	-	
24-58-31	Professional & Tech. Services	-	-	-	33,216	40,000	51,000	11,000	
24-58-33	Continuing Education	-	-	-	191	4,050	4,050	-	
24-58-38	Uniforms	-	-	-	-	375	375	-	
24-58-75	Internal Service IT Expense	-	-	-	-	1,673	1,673	-	
TOTAL BUILDING INSPECTION EXPENDITURES		-	-	5,691	283,341	640,875	669,274	28,399	
TOTAL EXPENDITURES		-	-	8,469	386,547	992,667	1,112,694	120,027	
Surplus (Deficit)		-	-	276,349	287,476	(708,167)	26,306		

FUND 30									
DEBT SERVICE FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					\$ 841,447	\$ 447		
	REVENUES								
30-30-90	Transfer from Building Capital Imp Fund	22,314	57,052	83,483	-	60,000	70,000	10,000	From Building Capital Improvement impact fees
30-30-91	Transfer from General Fund	1,256,698	869,433	347,813	-	499,000	363,481	(135,519)	Remaining needed to cover building bond DS
30-30-92	Transfer from Cap Proj Park	88,060	439,050	517,273	-	400,000	517,776	117,776	From Parks impact fees
30-33-30	Debt Service Fund Surplus	-	-	-	-	841,000	-	(841,000)	
	TOTAL REVENUES	1,367,072	1,365,535	948,569	-	1,800,000	951,257	(848,743)	
	EXPENDITURES								
30-40-56	2016 Bond Principal (2007 Ref)	445,000	449,000	452,000	475,000	475,000	472,000	(3,000)	Parks bond principal
30-40-57	2016 Bond Interest (2007 Ref)	84,651	75,240	65,273	30,472	60,000	45,776	(14,224)	Parks bond interest
30-40-58	2020 Bond Principal (Ref)	395,000	814,000	411,000	404,000	404,000	422,000	18,000	Building bond principal
30-40-59	2020 Bond Interest (Ref)	26,338	27,295	20,296	9,268	20,000	11,481	(8,519)	Building bond interest
30-40-XX	Transfer to General Fund	-	-	-	841,000	841,000	-	(841,000)	General Fund overpaid in prior year
	TOTAL EXPENDITURES	950,990	1,365,535	948,569	1,759,740	1,800,000	951,257	(7,743)	
	Surplus (Deficit)	416,082	0	0	(1,759,740)	-	-		

FUND 40									
PARKS CAPITAL IMPROVEMENT FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					\$ 7,133,406	\$ 5,706,940		
	REVENUES								
40-30-90	Transfer from General Fund	625,000	2,351,278	3,455,387	-	-	170,000	170,000	Large equip purchase/savings program, Mtn. Ridge Park
40-30-91	Transfer from Other Funds	-	-	-	450,852	-	-	-	
40-34-71	Park Impact Fees	675,988	1,459,040	638,272	576,166	400,000	600,000	200,000	
40-34-75	Miscellaneous Fees	70,000	-	-	-	-	-	-	
40-34-76	Sale of Property	-	-	-	16,511	10,000	10,000	-	
40-36-10	Interest Income	17,370	24,034	292,582	140,956	15,000	165,000	150,000	
40-36-15	Grants	-	-	-	51,063	-	-	-	
40-36-18	Park Donations	-	-	757,558	-	-	-	-	
40-36-20	Park Donations Highland Glen	-	2,000	-	-	-	-	-	
40-39-90	PY Carryover Budgeted	-	-	-	-	3,027,100	1,749,876	(1,277,224)	
	TOTAL REVENUES	1,388,358	3,836,352	5,143,798	1,235,548	3,452,100	2,694,876	(757,224)	
	EXPENDITURES & TRANSFERS								
40-40-31	Professional & Tech Services	-	-	4,490	-	-	-	-	
40-40-71	Major Park Constr/Repair	-	-	-	-	-	30,000	30,000	Wildrose Park Improvements
40-40-73	Spring Creek Park Construction	42,588	19,587	-	-	-	-	-	
40-40-75	Park Equipment Purchase & Savings	-	5,779	291,816	13,993	15,000	85,000	70,000	Council Priority - Parks equipment replacement
40-40-76	Trails	-	71,591	123,178	18,000	25,000	260,000	235,000	Council Priority - Mitchell Hollow Trail, Foxwood Trail
40-40-78	Mountain Ridge Park	54,308	205,460	4,820,682	2,781,878	3,000,000	1,800,000	(1,200,000)	Mountain Ridge Park Phase 2
40-40-79	Cemetery Capital Project	-	-	-	-	-	-	-	
40-40-80	Highland Glen Park Imp	-	23,195	1,015	-	-	-	-	
40-40-86	Bond Trust Fees	2,100	2,100	2,100	-	2,100	2,100	-	
40-90-10	Transfer to Debt Service Fund	88,060	439,050	517,273	-	400,000	517,776	117,776	
	TOTAL EXPENDITURES & TRANSFERS	187,055	766,761	5,760,553	2,813,871	3,442,100	2,694,876	(747,224)	
	Surplus (Deficit)	1,201,303	3,069,590	(616,755)	(1,578,323)	10,000	-		

FUND 41									
ROADS CAPITAL IMPROVEMENT FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					\$ 382,076	\$ 726,919		
	REVENUES								
41-30-90	Transfer from General Fund	438,000	716,922	416,383	-	740,000	920,000	180,000	Half of B&C Roads & Highland Blvd matching
41-33-60	MAG Grant Corrdor Preservation	-	526,597	-	-	-	-	-	
41-34-72	Road Impact Fees	276,240	144,192	61,024	49,510	-	70,000	70,000	
41-34-74	Miscellaneous Revenue	-	-	(0)	35	-	-	-	
41-36-10	Interest Income	8,000	7,014	15,500	2,133	10,000	5,000	(5,000)	
41-39-90	PY Carryover Budgeted	-	-	-	-	-	-	-	
	TOTAL REVENUES	722,241	1,394,725	492,907	51,679	750,000	995,000	245,000	
	EXPENDITURES								
41-40-61	East/West Corridor	2,500	507,588	(29,200)	-	-	-	-	
41-40-70	Capital Road Projects	-	1,456,900	-	-	-	-	-	
41-40-71	Major Road Maintenance	35,343	637,538	652,419	467,231	470,000	475,000	5,000	
41-40-79	Road Project Matching	3,380	302,740	498,119	(381,877)	-	450,000	450,000	Highland Blvd
41-40-XX	Appropriation to Imp Fee Fund Balance	-	-	-	-	-	70,000	70,000	
41-40-81	Capital Outlay-Equipment	-	-	278,868	116,263	239,254	-	(239,254)	
	TOTAL EXPENDITURES	41,223	2,904,766	1,400,206	201,617	709,254	995,000	285,746	
	Surplus (Deficit)	681,017	(1,510,040)	(907,299)	(149,938)	40,746	-		

FUND 42									
BUILDINGS CAPITAL IMPROVEMENT FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
Beginning Fund Balance:						\$ 1,182,038	\$ 2,102,938		
REVENUES									
42-30-90	Transfer from General Fund	-	-	-	-	950,000	521,542	(428,458)	
42-30-XX	Transfer from Other Funds	-	-	-	-	470,000	-	(470,000)	
42-36-10	Interest Income	3,482	5,236	42,689	25,311	3,000	45,000	42,000	
42-36-12	PSD Impact Fee	152,264	194,430	83,483	69,983	60,000	70,000	10,000	
42-39-90	PY Carryover Budgeted	-	-	-	-	899,100	1,807,100	908,000	
TOTAL REVENUES		155,746	199,666	126,172	95,294	2,382,100	2,443,642	61,542	
EXPENDITURES & TRANSFERS									
42-40-67	New Parks Maintenance Bldg.	(359)	2,650	21,850	40,589	500,000	2,241,542	1,741,542	Additional revenue from open space sales in FY24
42-40-XX	Building Improvements	-	-	-	-	-	130,000	130,000	Flooring, heaters, Council priority - Fire driveway
42-40-86	Bond Fees	1,500	1,500	1,500	-	2,100	2,100	-	
42-90-00	Transfer To Debt Service	22,314	57,052	83,483	-	60,000	70,000	10,000	
TOTAL EXPENDITURES & TRANSFERS		23,455	61,202	106,833	40,589	562,100	2,443,642	1,881,542	
Surplus (Deficit)		132,291	138,464	19,339	54,706	1,820,000	-		

FUND 44									
TOWN CENTER EXACTION FUND									
		ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	
ACCT	DESCRIPTION	FY2021	FY2022	FY2023	ACTUALS	BUDGET	BUDGET	FY2024	NOTES
		FY2021	FY2022	FY2023	DEC 2023	FY2024	FY2025	TO FY2025	
	Beginning Fund Balance:					\$ 278,383	\$ 79,383		
	REVENUES								
44-36-10	Interest Income	(1,183)	(1,453)	10,731	6,516	1,000	-	(1,000)	
44-36-13	Town Center Exaction	(162,948)	-	-	-	-	-	-	
44-39-90	PY Carryover Budgeted	-	-	-	-	200,000	-	(200,000)	
	TOTAL REVENUES	(164,131)	(1,453)	10,731	6,516	201,000	-	(1,000)	
	EXPENDITURES & TRANSFERS								
44-40-70	Exaction Fee Reimbursed to Dev	-	62,141	-	-	-	-	-	
44-90-90	Transfer to Capital Improvement Fund	-	-	-	200,000	200,000	-	(200,000)	
	TOTAL EXPENDITURES & TRANSFERS	-	62,141	-	200,000	200,000	-	(200,000)	
	Surplus (Deficit)	(164,131)	(63,594)	10,731	(193,484)	1,000	-		

FUND 52									
SEWER FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
Beginning Fund Balance:						\$ 2,308,718	\$ 2,657,557		
REVENUES									
52-30-91	Transfer from Other Funds	-	-	29,587	-	-	-	-	
52-37-10	Sewer Services	2,127,978	2,186,173	2,409,834	1,249,391	2,400,000	2,770,000	370,000	Potential increase in city portion of the rate
52-37-20	Impact Fees	304,865	503,662	298,007	262,965	150,000	300,000	150,000	
52-37-50	Sewer Finance	(73)	(4)	-	-	-	-	-	
52-38-10	Interest Earnings	20,081	22,194	111,803	56,350	75,000	50,000	(25,000)	
52-38-11	Developer Contributions	1,337,191	-	806,169	-	-	-	-	
52-38-80	Miscellaneous	-	-	(0)	26,298	-	-	-	
52-38-90	Sewer Connections	-	-	500	-	-	-	-	
52-38-95	PY Carryover	-	-	-	-	81,258	92,675	11,417	
TOTAL REVENUES		3,790,043	2,712,025	3,655,899	1,595,003	2,706,258	3,212,675	506,417	
EXPENDITURES									
52-40-11	Salaries/Wages Full-Time	150,225	175,277	189,530	71,774	135,810	158,608	22,798	
52-40-12	Overtime	5,931	7,749	8,680	1,990	8,000	8,000	-	
52-40-13	Employee Benefits	78,781	91,707	90,201	36,641	70,658	83,201	12,543	
52-40-14	Salaries/Wages Part-Time	-	-	-	802	-	14,966	14,966	
52-40-17	Radio Maintenance & Tower Rent	86	86	87	63	100	100	-	
52-40-18	Mobile Telephones	3,376	2,959	2,708	1,211	3,400	3,400	-	
52-40-19	PW Building Utilities	1,448	2,491	4,354	2,081	3,500	3,500	-	
52-40-20	Insurance Expense	13,079	14,718	14,711	10,062	10,000	13,000	3,000	
52-40-21	Professional Org. Memberships	(45)	-	-	-	-	-	-	
52-40-23	Continuing Education	92	1,489	211	530	2,500	2,500	-	
52-40-24	Office Supplies/IT	18	88	69	-	1,500	1,500	-	
52-40-25	Equip-Repair & Maintenance	-	204	832	481	1,500	1,500	-	

FUND 52 SEWER FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
52-40-26	Depreciation Expense	401,552	482,261	488,998	-	401,553	500,000	98,447	
52-40-27	Power for Lift Stations	13,876	13,185	20,028	10,661	15,000	22,000	7,000	
52-40-28	Fuel and Oil	3,138	4,234	4,430	2,140	6,600	6,600	-	
52-40-29	Uniforms & Safety Wear	1,628	1,847	2,747	958	2,000	2,000	-	
52-40-30	Equipment Supplies	90	-	826	-	-	25,000	25,000	Council priority - Security cameras
52-40-32	Engineering/Prof Services	23,660	12,240	3,846	3,781	25,000	25,000	-	
52-40-33	Lift Stations, Maint & Repairs	18,711	2,526	10,968	9,028	60,000	60,000	-	
52-40-34	PW Shop Tools & Supplies	2,249	2,158	663	1,482	2,000	2,000	-	
52-40-35	Blue Stakes Expense	-	-	-	-	300	300	-	
52-40-36	Utility Billing	7,982	8,842	9,465	6,568	10,000	13,500	3,500	
52-40-37	Credit card fees	4,226	4,657	6,103	3,869	5,178	5,178	-	
52-40-41	System Repairs	1,226	3	115	2,582	20,000	20,000	-	
52-40-42	TSSD Collection & Disposal Fee	1,012,988	907,105	968,300	359,929	1,150,000	1,500,000	350,000	Increased by 40% mid FY24 - TSSD rate increase
52-40-43	American Fork Sewer Fees	29,158	29,168	29,158	2,430	15,000	-	(15,000)	Funding need gone with Pheasant Hollow upgrades
52-40-50	Scada Maint & Upgrade	-	314	13,494	797	5,000	5,000	-	
52-40-59	Capital Equipment Purchases	-	18,142	-	193	37,500	150,000	112,500	New truck, truck camera, emergency bypass pump
52-40-70	Capitay Outlay-Lift Station Ph	-	-	-	-	36,558	-	(36,558)	
52-40-71	Pump Maint	-	-	-	-	7,000	10,645	3,645	See rate study
52-40-72	Dry Creek Sewer Line/Lift St	-	-	-	-	116,986	-	(116,986)	
52-40-73	Capital Expenses/Projects	1,465,290	1,100,948	1,765,715	28,515	240,184	500,000	259,816	Shed, lining project, Dry Creek lift station generator
52-40-76	Bad Debt Expense	59	14	16	8	-	-	-	
52-40-78	Manholes, Root, Infiltration	-	-	-	3,122	14,600	15,208	608	See rate study
52-40-80	Indirect Overhead	81,451	103,167	108,276	-	41,357	58,039	16,682	
52-40-85	Internal Service IT Expense	1,110	1,570	1,930	-	1,930	1,930	-	
52-40-99	GASB 68 Benefits Expense	(14,822)	-	-	-	2,000	-	(2,000)	
TOTAL EXPENDITURES		3,306,564	2,989,147	3,746,460	561,698	2,452,714	3,212,675	759,961	
Surplus (Deficit)		483,479	(277,122)	(90,561)	1,033,305	253,544	-		

FUND 53									
PRESSURIZED IRRIGATION FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
Beginning Fund Balance:						\$ 5,302,774	\$ 4,417,506		
REVENUES									
53-30-90	Transfer from General Fund	-	108,000	108,000	-	-	108,000	108,000	
53-37-05	Transfer from Other Funds	-	-	81,263	655	-	-	-	
53-37-10	Service Charges	2,155,244	2,174,265	2,454,176	1,264,394	2,500,000	2,500,000	-	
53-37-11	Special Service Charges	40,600	217,500	1,000	-	-	-	-	
53-37-20	Impact Fees	401,015	660,608	474,679	194,605	320,000	375,000	55,000	
53-37-31	PI Water Meters	45,562	67,182	49,077	22,825	40,000	50,000	10,000	
53-38-10	Interest Earnings	22,395	26,218	163,903	104,920	100,000	175,000	75,000	
53-38-11	Developer Contributions	928,725	-	213,691	-	-	-	-	
53-38-90	Grant Revenue	-	-	2,443,114	252,044	1,300,000	3,300,000	2,000,000	
53-38-95	PY Carryover	-	-	-	-	1,336,437	1,481,740	145,303	
TOTAL REVENUES		3,593,541	3,253,774	5,988,904	1,839,443	5,596,437	7,989,740	2,393,303	
EXPENDITURES & TRANSFERS									
53-40-11	Salaries/Wages Full-Time	163,111	175,341	189,608	118,860	235,125	249,050	13,925	
53-40-12	Overtime	7,316	7,600	9,893	14,377	16,000	16,000	-	
53-40-13	Employee Benefits	89,112	84,982	92,860	61,613	125,249	124,045	(1,204)	
53-40-14	Seasonal Employees	7,376	6,419	13,095	5,418	15,000	15,000	-	
53-40-15	Salaries/Wages Part-Time	-	-	-	-	-	14,966	14,966	
53-40-17	Radio Maintenance & Tower Rent	-	-	-	-	26,925	26,925	-	Sensus meters - new tower reading system
53-40-18	Mobile Telephones	2,732	3,037	2,822	1,125	3,000	3,000	-	
53-40-19	PW Building Utilities	1,290	2,308	4,008	1,531	3,000	4,000	1,000	Match 2023 level
53-40-20	Insurance Expense	19,412	19,429	22,087	25,749	27,611	22,000	(5,611)	
53-40-21	Professional Org. Memberships	888	807	831	-	1,000	1,000	-	
53-40-22	Uniforms & Safety Wear	305	653	887	360	1,000	1,500	500	1 more employee in PI now
53-40-23	Continuing Education	259	2,381	934	720	2,000	2,000	-	
53-40-24	Office Supplies/IT	72	105	84	-	600	600	-	
53-40-25	Equip-Repairs & Maintenance	-	238	-	-	-	-	-	
53-40-26	Depreciation Expense	451,169	507,629	511,621	-	451,169	520,000	68,831	
53-40-27	Power For Lift Stations	200,707	176,215	169,506	116,278	240,000	245,000	5,000	Additional for 6000 West pump station

FUND 53									
PRESSURIZED IRRIGATION FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
53-40-28	Fuel & Oil	1,961	5,480	3,759	2,395	6,600	6,600	-	
53-40-29	Equipment Supplies	-	1,425	203	-	1,000	26,000	25,000	Council priority - Security cameras
53-40-30	PI Meter Purchases	48,633	135,204	219	-	80,000	50,000	(30,000)	
53-40-31	Professional & Tech. Services	38,301	36,011	(21,678)	7,482	30,000	30,000	-	
53-40-32	Engineering Expenses	4,190	-	-	-	-	-	-	
53-40-35	Blue Stakes Expenses	1,099	1,814	2,471	555	1,800	2,400	600	
53-40-36	Utility Billing	7,982	8,842	9,465	6,568	10,246	13,500	3,254	
53-40-37	P. W Shop Tools & Supplies	764	1,174	430	157	1,500	1,500	-	
53-40-38	Pump, Well, PRV Repair & Maint	3,652	58,499	3,847	569	80,427	100,000	19,573	Mainline meter replacements
53-40-40	SCADA Maintenance	280	950	13,730	4,034	5,000	15,000	10,000	Increased to reflect FY23 pricing and spend
53-40-41	System Repairs	(8,527)	46,708	9,177	18,640	35,000	35,000	-	
53-40-43	System Connection Costs	-	-	-	-	-	-	-	
53-40-45	Credit Card Fees	4,226	4,657	6,103	3,869	5,178	7,000	1,822	
53-40-50	Grant Expenditures	-	1,285	-	988,951	2,500,000	2,600,000	100,000	Balance of PI system
53-40-59	Capital Equipment Purchases	-	18,142	-	193	37,500	33,000	(4,500)	3-F250 trucks split between multiple funds
53-40-60	Capital Expenses/Projects	404,885	882,518	22,909	32,666	764,940	2,500,000	1,735,060	6000 West pump station, VFD replacement
53-40-74	Water Share Assessments	353,919	453,093	273,277	420,354	575,000	1,100,000	525,000	Irrigation co. assessment increases and Weir rebuild
53-40-75	Interest Expense Bonds	5,924	-	-	-	-	-	-	
53-40-76	Bad Debt Expense	29	15	18	10	-	-	-	
53-40-77	Interest Expense Saved Shares	25,418	-	22,471	-	30,000	25,000	(5,000)	
53-40-78	Valve Collar Replacements	-	-	-	-	11,249	11,699	450	See utility study
53-40-79	Pond Maintenance	-	-	-	32	10,967	11,406	439	See utility study
53-40-80	Indirect Overhead	77,056	97,374	116,125	-	141,491	59,689	(81,802)	
53-40-81	Equipment Lease & Maintenance	2,501	6,391	6,420	6,404	6,500	6,500	-	
53-40-85	Internal Service IT Expense	1,160	1,765	2,360	-	2,360	2,360	-	
53-40-99	GASB 68 Benefits Expense	(10,872)	-	-	-	4,000	-	(4,000)	
53-40-90	Transfer Out Oth Non Operating	108,000	525,000	108,000	-	108,000	-	(108,000)	
53-40-XX	Transfer to General Fund	-	-	-	-	-	108,000	108,000	
TOTAL EXPENDITURES & TRANSFERS		2,014,330	3,273,489	1,597,541	1,838,911	5,596,437	7,989,740	2,393,303	
Surplus (Deficit)		1,579,211	(19,715)	4,391,362	532	0	-		

FUND 54									
STORM SEWER FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					\$ 1,862,697	1,777,974		
	REVENUES								
54-30-91	Transfer from Sewer Fund	-	-	793	-	-	-	-	
54-37-40	Storm Sewer Collection Fees	495,776	503,469	732,302	376,843	700,000	750,000	50,000	
54-37-70	Permit Fee New Construction	82,500	277,750	179,500	57,000	100,000	120,000	20,000	
54-38-10	Interest Earnings	6,483	7,998	60,813	40,065	25,000	60,000	35,000	
54-38-11	Developer Contributions	-	-	521,925	-	-	-	-	
54-38-90	Miscellaneous	123,183	-	15,000	7,506	-	-	-	
54-38-95	PY Carryover Budgeted	-	-	-	-	272,863	325,160	52,297	
	TOTAL REVENUES	707,942	789,217	1,510,333	481,415	1,097,863	1,255,160	157,297	
	EXPENDITURES								
54-40-11	Salaries/Wages Full-Time	118,956	151,200	170,244	81,807	142,632	148,895	6,263	
54-40-12	Overtime	319	1,628	5,366	2,101	3,000	5,500	2,500	
54-40-13	Employee Benefits	53,455	69,983	79,781	41,218	68,014	75,729	7,715	
54-40-14	Salaries/Wages Part-Time	-	-	-	802	-	14,966	14,966	
54-40-15	Seasonal Employees	-	-	128	-	10,000	-	(10,000)	
54-40-18	Mobile Telephones	643	877	948	452	900	900	-	
54-40-19	PW Building Utilities	1,219	2,308	4,008	1,531	3,500	4,500	1,000	
54-40-20	Continuing Education	-	-	-	-	600	600	-	
54-40-21	Computer Programs & Software	(45)	-	-	-	-	-	-	
54-40-22	Uniforms & Safety Wear	-	146	-	-	200	200	-	
54-40-23	Professional Org. Memberships	-	-	91	-	50	50	-	
54-40-24	Office Supplies/IT	49	88	56	-	500	500	-	
54-40-25	System Reconstruction	66,347	205,526	1,088	2,922	73,116	73,116	-	Replacement of sumps and drain improvements
54-40-26	Depreciation Expense	188,140	253,346	256,068	-	188,140	260,000	71,860	

FUND 54									
STORM SEWER FUND									
		ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	
ACCT	DESCRIPTION	FY2021	FY2022	FY2023	ACTUALS	BUDGET	BUDGET	FY2024	NOTES
					DEC 2023	FY2024	FY2025	TO FY2025	
54-40-27	Street Sweeping	24,950	30,288	32,509	2,741	40,945	42,000	1,055	
54-40-29	Equipment Supplies	783	179	-	-	500	25,500	25,000	Council priority - Security cameras
54-40-30	Cell Phone	132	373	643	-	-	1,000	1,000	
54-40-31	Fuel and Oil Expense	-	419	-	-	2,500	2,500	-	
54-40-32	Professional Services	20,390	27,354	15,585	8,703	20,000	20,000	-	
54-40-35	Public Information	-	198	-	-	-	-	-	
54-40-36	Utility Billing	7,982	8,842	9,465	6,568	10,008	13,500	3,492	
54-40-37	Utah County Coalition	2,101	2,044	1,022	2,019	2,500	2,500	-	
54-40-38	PW Shop Tools & Supplies	1,399	167	-	-	1,200	1,200	-	
54-40-39	Insurance Expense	2,691	2,002	2,677	2,730	3,643	5,200	1,557	
54-40-40	Debris Basin Annual Maintenance	4,000	-	240,013	-	15,000	15,000	-	
54-40-41	System Repairs & Maintenance	900	101,758	2,917	308	358,156	305,293	(52,863)	Wimbleton, ditch crossing, etc.
54-40-42	Maintenance & Repairs:Vehicles	-	982	43	150	1,000	1,000	-	
54-40-44	VAC Truck: Maint. & Repair	-	2,750	12	3,304	3,000	3,000	-	
54-40-45	VAC Truck: Fuel & Oil	-	-	126	-	1,000	1,000	-	
54-40-46	Accena Group	84,365	83,445	81,415	25,265	85,000	85,000	-	
54-40-47	Credit Card Fees	4,226	4,657	6,103	3,869	5,178	5,300	122	
54-40-59	Capital Equipment Purchase	-	18,142	-	193	37,500	113,000	75,500	Split of three trucks, truck camera (split with Sewer)
54-40-74	Capital Expenses/Projects	-	141	-	-	-	-	-	
54-40-77	Bad Debt Expense	31	4	5	3	-	-	-	
54-40-80	Indirect Overhead	10,985	15,021	20,282	-	18,670	27,001	8,331	
54-40-81	NCRS Viewpoint Flood Control	158,824	-	34,446	(15,764)	-	-	-	
54-40-85	Internal Service IT Expense	920	1,020	1,210	-	1,210	1,210	-	
54-40-99	GASB 68 Benefits Expense	(13,941)	-	-	-	200	-	(200)	
TOTAL EXPENDITURES		739,822	984,888	966,253	170,921	1,097,863	1,255,160	157,298	
Surplus (Deficit)		(31,880)	(195,671)	544,080	310,494	0	-		

FUND 55		CULINARY WATER FUND							
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
Beginning Fund Balance:						\$ 1,425,092	\$ 1,089,344		
REVENUES									
55-30-90	Transfer from General Fund	-	-	2,965	24	-	-	-	
55-37-10	Service Charges	878,780	1,133,304	1,667,874	886,665	1,700,000	1,755,000	55,000	
55-37-20	Connection Fees	46,395	-	(8,642)	-	-	-	-	
55-37-21	Impact Fees	27,738	122,408	47,636	52,814	30,000	55,000	25,000	
55-37-30	Penalties	80	400	320	-	-	-	-	
55-37-31	Meter Fees	34,629	145,080	76,837	57,831	100,000	90,000	(10,000)	
55-37-32	Acct Set-up/Close	8,110	7,395	7,497	3,875	5,000	8,000	3,000	
55-38-10	Interest Earnings	10,782	9,165	58,239	49,312	7,000	65,000	58,000	
55-38-11	Developer Contributions	1,656,623	-	1,446,751	-	-	-	-	
55-38-90	Grant Revenue	-	-	139,213	-	860,787	1,000,000	139,213	State grant, FY24 Budget amount pending year end adj
55-38-95	PY Carryover	-	-	-	-	572,506	-	(572,506)	FY24 Budget amount pending year end adj
55-39-50	Municipal Contributions	-	-	-	63,385	113,385	-	(113,385)	FY24 Budget amount pending year end adj
55-39-90	Miscellaneous Revenues	-	-	19,244	-	-	-	-	
TOTAL REVENUES		2,663,137	1,417,751	3,457,935	1,113,906	3,388,678	2,973,000	(415,678)	
EXPENDITURES									
55-40-11	Salaries/Wages Full-Time	157,441	255,737	282,506	103,686	237,908	259,750	21,842	
55-40-12	Overtime	8,784	10,203	16,086	4,146	10,000	10,000	-	
55-40-13	Employee Benefits	87,302	118,704	135,635	45,837	118,293	124,653	6,360	
55-40-14	Seasonal Employees	5,870	5,826	3,205	802	8,000	10,000	2,000	Additional for lead service line inventory
55-40-15	Salaries/Wages Part-Time	-	-	-	-	-	50,871	50,871	
55-40-17	Radio Maint. & Tower Rental	391	374	862	103	400	400	-	
55-40-18	Mobile Telephones	37	33	-	21	-	-	-	
55-40-19	PW Building Utilities	1,254	2,308	2,932	1,531	3,000	3,000	-	

FUND 55		CULINARY WATER FUND							
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
55-40-21	Professional Org. & Training	922	1,011	1,371	420	2,000	2,000	-	
55-40-22	Uniforms & Safety Wear	597	943	957	136	1,000	1,000	-	
55-40-23	Continuing Education	3,052	3,267	5,993	-	3,000	3,000	-	
55-40-24	Office Supplies/IT	18	203	145	-	500	500	-	
55-40-25	Equip.-Repairs & Maintenance	-	-	-	-	6,084	6,643	559	
55-40-26	Depreciation Expense	401,750	505,647	517,231	-	401,758	520,000	118,242	
55-40-27	Power For Wells & Lift Station	159,773	119,269	132,466	100,338	170,000	215,000	45,000	Power rate increase
55-40-28	Fuel Expense Vehicles	6,092	11,604	11,624	5,264	11,600	11,600	-	
55-40-29	Mobile Phones	2,785	4,910	3,858	1,672	4,000	4,000	-	
55-40-30	Water Testing & Notification	10,857	15,258	16,242	8,511	13,000	16,000	3,000	See FY22 & FY23 actuals
55-40-31	Engineering & Professional Ser	53,586	20,208	120,807	65,091	140,000	140,000	-	
55-40-32	Credit Card Fees	4,226	4,657	7,028	3,869	5,178	8,000	2,822	
55-40-33	Insurance Expense	12,344	9,965	11,124	14,166	14,000	16,900	2,900	Adjusted to reflect FY23 actuals
55-40-34	Equipment Supplies	2,010	3,797	606	555	3,500	3,500	-	Council priority - Security cameras
55-40-35	Blue Stakes Expenses	1,644	1,538	1,647	860	1,600	1,600	-	
55-40-36	Utility Billing	7,982	11,042	11,665	6,568	12,000	13,500	1,500	
55-40-37	PW Shop Tools & Supplies	3,318	2,694	1,684	991	1,800	1,800	-	
55-40-38	Pump Station & Booster Repairs	2,830	13,154	13,446	14,846	15,000	30,000	15,000	See FY23 expenditures and rate study
55-40-39	SCADA Maintenance	1,330	5,389	3,202	4,092	3,042	7,500	4,458	We are seeing increasing SCADA maintenance costs
55-40-41	System Repairs	60,491	87,557	54,362	93,033	100,000	100,000	-	
55-40-50	Capital Expenses Projects	682,199	1,678,543	-	17,759	232,759	50,000	(182,759)	FY24 Budget amount pending year end adj
55-40-51	Capital Outlay Equipment	-	58,142	-	193	37,500	63,000	25,500	Split of 3 trucks, leak trailer & sup., blue stake locator
55-40-52	Well Maintenance	-	380	13,494	-	380	25,000	24,620	See utility rate study
55-40-55	Water Meter Purchases	71,693	79,916	71,165	38,797	90,000	90,000	-	
55-40-74	Water Share Assessments	1,016	501	-	-	1,600	1,600	-	
55-40-76	Bad Debt Expense	42	32	11	7	-	50	50	
55-40-77	Pressure Reducing Valves	-	-	-	-	1,977	2,056	79	See utility rate study
55-40-78	Grants Capital Outlay	-	-	0	523,400	1,700,000	1,000,000	(700,000)	Not done w/o grant, PRV's, well 5, chlorination, well 4
55-40-79	Cross Connection Control Program	9,900	3,245	10,835	-	-	7,500	7,500	
55-40-80	Indirect Overhead	26,073	31,984	47,019	-	60,231	45,112	(15,119)	

FUND 55									
CULINARY WATER FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
55-40-81	Valve Collar Maint	-	-	-	209	11,699	12,167	468	See utility rate study
55-40-82	Hydrant Replacement	-	-	-	18,529	83,645	57,500	(26,145)	See utility rate study
55-40-83	Galvanized Service Replacement	-	-	-	-	30,416	31,633	1,217	See utility rate study
55-40-84	Meter Maint & Battery Replace	-	-	-	387	6,387	6,643	256	
55-40-85	Equipment Rental & Maintenance	8,628	6,845	6,592	6,404	6,850	6,850	-	
55-40-86	Internal Service IT Expense	1,160	1,985	2,370	-	2,370	2,370	-	
55-40-99	GASB 68 Benefits Expense	(22,281)	-	-	-	1,200	1,200	-	
	TOTAL EXPENDITURES	1,775,115	3,076,870	1,508,167	1,082,222	3,553,678	2,963,898	(589,779)	
	Surplus (Deficit)	888,023	(1,659,118)	1,949,768	31,684	(165,000)	9,102		

FUND 56									
UTILITY TRANSPORTATION FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					\$ 539,596	\$ 139,596		
	REVENUES								
56-37-10	Utility Transportation Fee	1,061,990	1,081,493	1,133,066	586,007	1,111,212	1,150,000	38,788	
56-38-10	Interest Earnings	5,516	5,155	39,781	24,413	20,000	5,000	(15,000)	
56-38-95	PY Carryover Budgeted	-	-	-	-	500,000	-	(500,000)	
	TOTAL REVENUES	1,067,505	1,086,648	1,172,847	610,420	1,631,212	1,155,000	23,788	
	EXPENDITURES								
56-40-11	Salaries/Wages Full-Time	52,450	53,371	54,467	32,269	76,935	77,138	203	
56-40-12	Overtime	-	309	2,400	1,100	-	-	-	
56-40-13	Employee Benefits	20,235	20,770	24,503	16,671	40,775	40,131	(644)	
56-40-14	Salaries/Wages Part-Time	-	-	-	-	-	-	-	
56-40-36	Utility Billing	7,982	8,734	9,465	6,568	10,002	13,500	3,498	
56-40-XX	Professional Services	-	-	-	-	-	-	-	
56-40-45	Credit Card Fees	4,226	4,657	6,103	3,869	3,500	8,000	4,500	
56-40-70	Road Fee Projects	1,178,817	1,673,578	846,888	332,718	1,500,000	1,015,000	(485,000)	
56-40-76	Bad Debt Expense	19	6	7	4	-	-	-	
	TOTAL EXPENDITURES	1,263,729	1,761,425	943,833	393,199	1,631,212	1,153,769	(477,443)	
	Surplus (Deficit)	(196,224)	(674,777)	229,014	217,221	(0)	1,231		

FUND 57									
INTERNAL SERVICE IT FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					\$ 8,113	\$ 2,613		
	REVENUES								
57-37-10	Internal Service Charges	22,638	42,598	49,945	155	48,750	48,750	-	
	TOTAL REVENUES	22,638	42,598	49,945	155	48,750	48,750	-	
	EXPENDITURES								
57-40-25	Internal Service Expenses	38,690	42,867	40,366	22,530	48,750	48,750	-	
	TOTAL EXPENDITURES	38,690	42,867	40,366	22,530	48,750	48,750	-	
	Surplus (Deficit)	(16,053)	(269)	9,579	(22,375)	-	-		

FUND 91									
GENERAL FIXED ASSETS FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	PROPOSED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
91-40-20	Gen. FA Depr. Expense	25,887	41,811	71,456	-	25,405	80,000	54,595	
91-40-21	Cemetery FA Depr. Expense	2,682	2,476	12,661	-	2,476	15,000	12,524	
91-40-22	Parks FA Depr. Expense	18,390	43,803	87,114	-	17,500	90,000	72,500	
91-40-23	Pub. Service FA Depr. Expense	-	-	-	-	70,941	-	(70,941)	
91-40-24	Street FA Depr. Expense	75,992	281,417	407,810	-	70,941	430,000	359,059	
	TOTAL EXPENDITURES	122,952	369,507	579,041	-	187,263	615,000	427,737	

Changes from 5/7/24 Tentative Version to 6/18/24 Final Version

General Fund:

General Fund Revenues

			Previous Amount	Change	New Amount
10-31-10	Property Tax - Current Year	Increase due to certified tax rate	2,020,000	65,557	2,085,557
10-39-10	Garbage Collection Fees	Increase due to contract cost increase	1,275,000	50,000	1,325,000
10-39-90	Use of Prior Year Fund Balance	Increase for Park Maint Bldg. & Mtn Ridge	640,000	421,542	1,061,542
Total Revenues				537,099	

General Fund Expenditures

			Previous Amount	Change	New Amount
10-42-13	Court - Employee Benefits	Increase due to market wage study & merit	11,533	2,533	14,066
10-42-14	Court - Salaries/Wages Part-Time	Increase due to market wage study & merit	72,998	10,332	83,330
10-43-11	Administration - Salaries/Wages Full-Time	Increase due to market wage study & merit	143,022	1,741	144,763
10-43-13	Administration - Employee Benefits	Increase due to market wage study & merit	64,238	429	64,667
10-43-15	Administration - Salaries/Wages Part-Time	Increase due to market wage study & merit	5,682	134	5,816
10-44-11	HR - Salaries/Wages Full-Time	Increase due to market wage study & merit	28,041	1,871	29,912
10-44-13	HR - Employee Benefits	Increase due to market wage study & merit	17,015	447	17,462
10-48-11	Treasurer - Salaries/Wages Full-Time	Increase due to market wage study & merit	47,586	373	47,959
10-48-13	Treasurer - Employee Benefits	Increase due to market wage study & merit	30,725	103	30,828
10-48-14	Treasurer - Salaries/Wages Part-Time	Increase due to market wage study & merit	7,685	147	7,832
10-49-11	Attorney - Salaries/Wages Full-Time	Decrease due to market wage study & merit	48,109	(15)	48,094
10-49-13	Attorney - Employee Benefits	Decrease due to market wage study & merit	19,983	(4)	19,979
10-52-11	Planning & Zoning - Salaries/Wages Full-Time	Decrease due to market wage study & merit	5,717	(2)	5,715
10-53-13	Education & Promotion - Employee Benefits	Increase due to market wage study & merit	1,507	181	1,688
10-53-14	Education & Promotion - Salaries/Wages Part-Time	Increase due to market wage study & merit	15,725	1,882	17,607
10-58-11	Building Inspection - Salaries/Wages Full-Time	Decrease due to market wage study & merit	29,337	(289)	29,048
10-58-13	Building Inspection - Employee Benefits	Decrease due to market wage study & merit	16,077	(65)	16,012

Changes from 5/7/24 Tentative Version to 6/18/24 Final Version

10-60-11	Streets & Roads - Salaries/Wages Full-Time	Decrease due to market wage study & merit	121,506	(4)	121,502
10-60-13	Streets & Roads - Employee Benefits	Increase due to market wage study & merit	64,486	35	64,521
10-60-14	Streets & Roads - Salaries/Wages Part-Time	Increase due to market wage study & merit	3,145	376	3,521
10-66-11	Engineering - Salaries/Wages Full-Time	Decrease due to market wage study & merit	82,893	(7)	82,886
10-66-13	Engineering - Employee Benefits	Decrease due to market wage study & merit	32,559	(1)	32,558
10-70-11	Parks & Recreation - Salaries/Wages Full-Time	Increase due to market wage study & merit	378,172	2,233	380,405
10-70-13	Parks & Recreation - Employee Benefits	Increase due to market wage study & merit	233,516	577	234,093
10-70-15	Parks & Recreation - Salaries/Wages Part-Time	Increase due to market wage study & merit	177,923	71	177,994
10-72-11	Community Events - Salaries/Wages Full-Time	Decrease due to market wage study & merit	5,717	(2)	5,715
10-72-13	Community Events - Employee Benefits	Increase due to market wage study & merit	6,628	73	6,701
10-72-14	Community Events - Salaries/Wages Part-Time	Increase due to market wage study & merit	42,240	773	43,013
10-73-11	Garbage - Salaries/Wages Full-Time	Increase due to market wage study & merit	20,978	446	21,424
10-73-13	Garbage - Employee Benefits	Increase due to market wage study & merit	12,134	112	12,246
10-73-14	Garbage - Salaries/Wages Part-Time	Increase due to market wage study & merit	2,516	57	2,573
10-73-50	Garbage - Hauling Contract	Increase due to contract cost increase	892,500	28,576	921,076
10-90-XX	Transfer to Building Capital Improvement Fund	Increase for Parks Maintenance Building	-	521,542	521,542
10-90-XX	Transfer to Parks Capital Improvement Fund	Move Mtn Ridge Park maint bldg to Bldg Cap	370,000	(200,000)	170,000
Total Expenditures				374,655	
Total General Fund				162,444	

Changes from 5/7/24 Tentative Version to 6/18/24 Final Version					
Cemetery Perpetual Fund:					
Cemetery Perpetual Fund Revenues			Previous Amount	Change	New Amount
					-
Total Revenues				-	
Cemetery Perpetual Fund Expenditures			Previous Amount	Change	New Amount
21-43-11	Salaries/Wages Full-Time	Increase due to market wage study & merit	94,992	459	95,451
21-43-14	Employee Benefits	Increase due to market wage study & merit	50,904	113	51,017
Total Expenditures				572	
Total Parks Cemetery Perpetual Fund				(572)	

Changes from 5/7/24 Tentative Version to 6/18/24 Final Version

Library Fund:

Library Fund Revenues			Previous Amount	Change	New Amount
22-31-10	Property Taxes	Decreased due to certified tax rate	320,000	(5,199)	314,801
Total Revenues				(5,199)	
Library Fund Expenditures			Previous Amount	Change	New Amount
22-43-11	Salaries/Wages Full-Time	Decrease due to market wage study & merit	97,850	(746)	97,104
22-43-13	Employee Benefits	Decrease due to market wage study & merit	53,104	(38)	53,066
22-43-14	Salaries/Wages Part-Time	Increase due to market wage study & merit	153,450	1,459	154,909
22-43-23	Books & Materials	Decreased to bring budget in balance	47,500	(2,163)	45,337
22-43-30	Programming	Decreased to bring budget in balance	12,000	(2,000)	10,000
Total Expenditures				(3,488)	
Total Library Fund				(1,711)	

Changes from 5/7/24 Tentative Version to 6/18/24 Final Version					
Building & Development Fund:					
Building & Development Fund Revenues			Previous Amount	Change	New Amount
Total Revenues				-	-
Building & Development Fund Expenditures			Previous Amount	Change	New Amount
24-52-11	Planning & Zoning - Salaries/Wages Full-Time	Increase due to market wage study & merit	168,532	1,778	170,310
24-52-13	Planning & Zoning - Employee Benefits	Increase due to market wage study & merit	77,393	450	77,843
24-58-11	Bldg Inspection - Salaries/Wages Full-Time	Decrease due to market wage study & merit	200,704	(2,898)	197,806
24-58-13	Bldg Inspection - Employee Benefits	Decrease due to market wage study & merit	108,978	(691)	108,287
24-59-11	Bldg Inspection - Allocated Salaries/Wages Full-Time	Increase due to market wage study & merit	203,351	544	203,895
24-59-13	Bldg Inspection - Allocated Employee Benefits	Decrease due to market wage study & merit	69,317	(1)	69,316
24-59-14	Bldg Inspection - Allocated Wages/Salaries Part-Time	Increase due to market wage study & merit	4,661	41	4,702
Total Expenditures				(777)	
Total Building & Development Fund				777	

Changes from 5/7/24 Tentative Version to 6/18/24 Final Version					
Parks Capital Improvement Fund:					
Parks Capital Improvement Fund Revenues			Previous Amount	Change	New Amount
40-30-90	Transfer from General Fund	Mtn Ridge Park maint bldg to Bldg Cap Fund	370,000	(200,000)	170,000
40-39-90	PY Carryover Budgeted	Wildrose Park Improvements	1,719,876	30,000	1,749,876
Total Revenues				(170,000)	
Parks Capital Improvement Fund Expenditures			Previous Amount	Change	New Amount
40-40-71	Major Park Constr/Repair	Wildrose Park Improvements	-	30,000	30,000
40-40-78	Mountain Ridge Park	Mtn Ridge Park maint bldg to Bldg Cap Fund	2,000,000	(200,000)	1,800,000
Total Expenditures				(170,000)	
Total Parks Capital Improvement Fund				-	

Changes from 5/7/24 Tentative Version to 6/18/24 Final Version					
Building Capital Improvement Fund:					
Building Capital Improvement Fund Revenues			Previous Amount	Change	New Amount
42-30-90	Transfer from General Fund	Increased for parks maint building	-	521,542	521,542
Total Revenues				521,542	
Parks Capital Improvement Fund Expenditures			Previous Amount	Change	New Amount
42-40-67	New Parks Maintenance Bldg.	Increase for parks maint buildings	1,720,000	521,542	2,241,542
Total Expenditures				521,542	
Total Building Capital Improvement Fund				-	

Changes from 5/7/24 Tentative Version to 6/18/24 Final Version					
Sewer Fund:					
Sewer Fund Revenues			Previous Amount	Change	New Amount
52-38-95	PY Carryover Budgeted	Decrease due to wage and GASB 68 changes	92,948	(273)	92,675
Total Revenues				(273)	
Sewer Fund Expenditures			Previous Amount	Change	New Amount
52-40-11	Salaries/Wages Full-Time	Increase due to market wage study & merit	157,597	1,011	158,608
52-40-13	Employee Benefits	Increase due to market wage study & merit	82,917	284	83,201
52-40-14	Salaries/Wages Part-Time	Increase due to market wage study & merit	14,534	432	14,966
52-40-99	GASB 68 Benefits Expense	Removed from budget	2,000	(2,000)	-
Total Expenditures				(273)	
Total Sewer Fund				-	

Changes from 5/7/24 Tentative Version to 6/18/24 Final Version

Pressurized Irrigation Fund:

Pressurized Irrigation Fund Revenues

			Previous Amount	Change	New Amount
53-38-95	PY Carryover Budgeted	Decrease due to wage and GASB 68 changes	1,483,477	(1,737)	1,481,740
	Total Revenues			(1,737)	

Pressurized Irrigation Fund Expenditures


			Previous Amount	Change	New Amount
53-40-11	Salaries/Wages Full-Time	Increase due to market wage study & merit	247,607	1,443	249,050
53-40-13	Employee Benefits	Increase due to market wage study & merit	123,657	388	124,045
53-40-15	Salaries/Wages Part-Time	Increase due to market wage study & merit	14,534	432	14,966
53-40-99	GASB 68 Benefits Expense	Removed from budget	4,000	(4,000)	-
	Total Expenditures			(1,737)	
	Total Pressurized Irrigation Fund			-	

Changes from 5/7/24 Tentative Version to 6/18/24 Final Version					
Storm Sewer Fund:					
Storm Sewer Fund Revenues			Previous Amount	Change	New Amount
54-38-95	PY Carryover Budgeted	Decrease due to wage and GASB 68 changes	325,305	(145)	325,160
Total Revenues				(145)	
Storm Sewer Fund Expenditures			Previous Amount	Change	New Amount
54-40-11	Salaries/Wages Full-Time	Increase due to market wage study & merit	147,880	1,015	148,895
54-40-13	Employee Benefits	Increase due to market wage study & merit	75,443	286	75,729
54-40-14	Salaries/Wages Part-Time	Increase due to market wage study & merit	14,534	432	14,966
54-40-41	System Reparis & Maintenance	Decreased to bring budget in balance	306,971	(1,678)	305,293
54-40-99	GASB 68 Benefits Expense	Removed from budget	200	(200)	-
Total Expenditures				(145)	
Total Storm Sewer Fund				-	

Changes from 5/7/24 Tentative Version to 6/18/24 Final Version					
Culinary Water Fund:					
Culinary Water Fund Revenues			Previous Amount	Change	New Amount
Total Revenues				-	-
Culinary Water Fund Expenditures			Previous Amount	Change	New Amount
55-40-11	Salaries/Wages Full-Time	Increase due to market wage study & merit	258,743	1,007	259,750
55-40-13	Employee Benefits	Increase due to market wage study & merit	124,369	284	124,653
55-40-15	Salaries/Wages Part-Time	Increase due to market wage study & merit	50,438	433	50,871
Total Expenditures				1,724	
Total Culinary Water Fund				(1,724)	



Highland 2024 Pay Plan



JOB TITLE	Hourly Pay Rates			Annual Pay Rates		
	Pay Range			Pay Range		
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum
CITY ADMINISTRATOR	\$63.07	\$78.83	\$94.60	\$131,176	\$163,970	\$196,764
CITY ENGINEER/ PUBLIC WORKS DIRECTOR	\$60.04	\$75.04	\$90.05	\$124,873	\$156,091	\$187,310
FINANCE DIRECTOR	\$55.52	\$69.40	\$83.28	\$115,486	\$144,357	\$173,228
CITY ATTORNEY/PLANNING & ZONING ADMINISTRATOR	\$52.01	\$65.01	\$78.01	\$108,177	\$135,222	\$162,266
ASSISTANT CITY ADMINISTRATOR/ COMMUNITY DEVELOPMENT DIRECTOR	\$38.88	\$48.60	\$58.32	\$80,876	\$101,095	\$121,314
JUSTICE COURT JUDGE	\$38.19	\$47.74	\$57.29	\$79,437	\$99,296	\$119,155
LIBRARY DIRECTOR	\$34.90	\$43.63	\$52.36	\$72,600	\$90,750	\$108,900
BUILDING OFFICIAL	\$34.27	\$42.83	\$51.40	\$71,274	\$89,093	\$106,911
PUBLIC WORKS ASSISTANT DIRECTOR	\$32.00	\$40.00	\$48.00	\$66,564	\$83,205	\$99,846
HUMAN RESOURCE GENERALIST	\$29.92	\$37.40	\$44.88	\$62,236	\$77,795	\$93,354
SEWER / CEMETERY SUPERINTENDENT	\$29.88	\$37.35	\$44.82	\$62,145	\$77,681	\$93,217
WATER SUPERINTENDENT	\$29.88	\$37.35	\$44.82	\$62,145	\$77,681	\$93,217
PRESSURIZED IRRIGATION SUPERINTENDENT	\$29.69	\$37.12	\$44.54	\$61,763	\$77,204	\$92,644
PARK SUPERINTENDENT	\$29.69	\$37.12	\$44.54	\$61,763	\$77,204	\$92,644
STREET/STORM WATER SUPERINTENDENT	\$29.69	\$37.12	\$44.54	\$61,763	\$77,204	\$92,644
ENGINEER IN TRAINING	\$28.05	\$35.06	\$42.07	\$58,341	\$72,926	\$87,512
CITY RECORDER	\$27.51	\$34.38	\$41.26	\$57,210	\$71,513	\$85,816
FLEET & FACILITIES MAINTENANCE	\$26.79	\$32.14	\$37.50	\$55,716	\$66,859	\$78,002
BUILDING INSPECTOR III	\$26.41	\$31.69	\$36.98	\$54,937	\$65,925	\$76,912
COURT CLERK SENIOR	\$26.03	\$31.24	\$36.45	\$54,147	\$64,977	\$75,806
CITY TREASURER	\$25.17	\$30.20	\$35.23	\$52,346	\$62,816	\$73,285
FIRE INSPECTOR	\$24.94	\$29.93	\$34.92	\$51,879	\$62,255	\$72,631
SEWER/CEMETERY OPERATOR III	\$24.78	\$29.74	\$34.70	\$51,552	\$61,862	\$72,172
PI OPERATOR III	\$24.78	\$29.74	\$34.70	\$51,552	\$61,862	\$72,172
WATER OPERATOR III	\$24.78	\$29.74	\$34.70	\$51,552	\$61,862	\$72,172
BUILDING INSPECTOR II	\$24.62	\$29.54	\$34.46	\$51,202	\$61,443	\$71,683
PARKS OPERATOR III	\$24.43	\$29.32	\$34.20	\$50,818	\$60,982	\$71,145
STREETS/STORMWATER OPERATOR III	\$24.43	\$29.32	\$34.20	\$50,818	\$60,982	\$71,145
EXECUTIVE ASSISTANT	\$24.24	\$27.88	\$31.52	\$50,428	\$57,993	\$65,557
PUBLIC WORKS OPERATOR II	\$24.20	\$27.83	\$31.46	\$50,330	\$57,880	\$65,429
BUILDING INSPECTOR I	\$23.28	\$26.77	\$30.26	\$48,412	\$55,674	\$62,936
WATER OPERATOR II	\$23.16	\$26.63	\$30.10	\$48,163	\$55,388	\$62,613
COMMUNICATIONS COORDINATOR	\$23.14	\$26.61	\$30.08	\$48,132	\$55,352	\$62,571
PI OPERATOR II	\$23.09	\$26.56	\$30.02	\$48,033	\$55,238	\$62,443
SEWER/CEMETERY OPERATOR II	\$22.95	\$26.40	\$29.84	\$47,741	\$54,902	\$62,064
CIVIC EVENTS COORDINATOR	\$22.86	\$26.29	\$29.72	\$47,558	\$54,692	\$61,826
STREETS/STORMDRAIN OPERATOR II	\$22.71	\$26.12	\$29.53	\$47,241	\$54,327	\$61,413
COLLECTION DEVELOPMENT MANAGER	\$21.01	\$24.16	\$27.31	\$43,692	\$50,246	\$56,799
PARKS OPERATOR II	\$22.34	\$25.69	\$29.04	\$46,462	\$53,431	\$60,401
COURT CLERK III	\$22.33	\$25.68	\$29.03	\$46,453	\$53,420	\$60,388
CODE ENFORCEMENT OFFICER	\$21.89	\$24.62	\$27.36	\$45,523	\$51,213	\$56,903
PUBLIC WORKS OPERATOR I	\$21.84	\$24.57	\$27.31	\$45,436	\$51,115	\$56,795
SEWER/CEMETERY OPERATOR I	\$21.34	\$24.01	\$26.68	\$44,396	\$49,945	\$55,495
PI OPERATOR I	\$21.34	\$24.01	\$26.68	\$44,396	\$49,945	\$55,495
WATER OPERATOR I	\$21.34	\$24.01	\$26.68	\$44,396	\$49,945	\$55,495
UTILITY BILLING CLERK	\$20.38	\$22.92	\$25.47	\$42,384	\$47,682	\$52,979
STREETS/STORMDRAIN OPERATOR I	\$21.19	\$23.84	\$26.49	\$44,073	\$49,582	\$55,091
PARKS OPERATOR I	\$21.19	\$23.84	\$26.49	\$44,073	\$49,582	\$55,091
BUILDING PERMIT TECHNICIAN	\$21.00	\$23.62	\$26.25	\$43,672	\$49,131	\$54,590
LIBRARY PROGRAM MANAGER	\$20.71	\$23.30	\$25.89	\$43,074	\$48,459	\$53,843
COURT CLERK II	\$20.71	\$23.30	\$25.88	\$43,072	\$48,456	\$53,839
ASSISTANT CIVIC EVENTS COORDINATOR	\$20.51	\$23.08	\$25.64	\$42,669	\$48,002	\$53,336
PARKS MAINTENANCE PT	\$19.59	\$22.03	\$24.48	\$40,739	\$45,831	\$50,923
COURT CLERK I	\$19.57	\$22.01	\$24.46	\$40,698	\$45,786	\$50,873
FRONT DESK ATTENDANT	\$19.01	\$21.39	\$23.77	\$39,547	\$44,491	\$49,434
ASSISTANT LIBRARIAN	\$15.78	\$17.76	\$19.73	\$32,827	\$36,931	\$41,034
SEASONAL/LABOROR	\$12.35	\$13.90	\$15.44	\$25,696	\$28,908	\$32,120
PAGE	\$9.86	\$11.09	\$12.32	\$20,499	\$23,061	\$25,624

RESOLUTION NO: R-2024-

**A RESOLUTION ADOPTING THE HIGHLAND CITY
FISCAL YEAR 2024-2025 BUDGET**

WHEREAS, it is deemed desirable and to the best interest of the Highland City, Utah, to adopt its Fiscal Year 2024-2025 Budget.

NOW, THEREFORE, THE MAYOR AND CITY COUNCIL OF THE CITY OF HIGHLAND, DOES RESOLVE 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 2024 and ending on the last day of June 2025.

**ARTICLE II
BUDGET ESTABLISHES APPROPRIATIONS**

SECTION 1. APPROPRIATIONS.

From the effective date of the budget, as outlined in the attached budget Exhibit, 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 budget exhibit); 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 including the implementation of the attached pay plan and to that end shall supervise and be responsible for the disbursement of all monies and have control over all expenditures to ensure that appropriations are not exceeded. He or she 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

APPROVED AND ADOPTED, on the 18th day of June, 2024 and shall become effective 1 July, 2024.

HIGHLAND CITY, UTAH

Kurt Ostler
Mayor

ATTEST:

Stephannie Cottle
City Recorder

COUNCIL MEMBER	YES	NO
Brittney P. Bills	<input type="checkbox"/>	<input type="checkbox"/>
Ron Campbell	<input type="checkbox"/>	<input type="checkbox"/>
Doug Cortney	<input type="checkbox"/>	<input type="checkbox"/>
Kim Rodela	<input type="checkbox"/>	<input type="checkbox"/>
Scott L. Smith	<input type="checkbox"/>	<input type="checkbox"/>



CITY COUNCIL AGENDA REPORT

ITEM #3g

DATE: June 18, 2024
TO: Honorable Mayor and Members of the City Council
FROM: Rob Patterson, City Attorney/Planning & Zoning Administrator
SUBJECT: Fence Regulations: Trail Corridors, Collector Roads, and Retaining Walls
TYPE: Development Code Update (Legislative)

PURPOSE:

The City Council will hold a public hearing and consider potential amendments to the City's fencing and retaining wall regulations.

STAFF RECOMMENDATION:

Staff recommends that the City Council hold a public hearing and adopt and APPROVE the proposed amendments to Section 3-612 of the Development Code.

PRIOR COUNCIL DIRECTION:

On May 7, 2024, the City Council discussed whether to make additional changes to fencing and retaining wall regulations, based on issues that have arisen with enforcing fencing regulations and directed staff to prepare a proposed code amendment for consideration.

On June 11, 2024, the Council took a site tour of various fences and trail areas within the City and discussed options to allow privacy fencing in different trail corridor situations.

BACKGROUND:

The proposed code amendment proposes several changes to the City's fencing regulations, found at [HDC 3-612](#). Many of the changes are clarifications to existing regulations, rather than substantive changes. These clarifications include the following:

- Consolidating definitions
- Removing redundant regulations
- Clarifying the approval process and the ability of the City to approve fence permits with conditions
- Clarifying that theme walls and screen walls remain subject to all standard fence regulations and are generally privacy fences except along trails and open space.
- Using more consistent language for privacy fencing and open-style fencing
- Clarifies that fences and walls are to be located on the applicant's property unless they have the neighbor's written permission. This also applies to construction near City property.
- Clarifies that the distance requirement between retaining walls is measured from back of the lower wall to the front of the higher.
- Clarifies fence height for fences on retaining walls:
 - Privacy fences are limited to a combined wall/fence height of 8 feet from the lower

- property, with the fence portion still limited to 6 feet from the higher property
- Open style fences have no combined wall/fence height restriction, but are still limited to 6 feet from the higher property.

The following are more substantive changes:

1. Allows fence posts and monuments to exceed normal fence height by six inches.
2. Modifies the definition of finished grade to exclude improvements that raise the grade only immediately next to a fence/wall (e.g., planters, garden areas)
3. Adds a definition for retaining walls that require the retaining wall to be designed in accordance with engineering practices, building code requirements, or manufacturer specifications, and that portions of a retaining wall not used to retain material are subject to fence regulations (e.g., height). This would address situations where a two-foot retaining wall was constructed with a six-foot fence on top, but there was only one foot of difference in grade.
4. Revises when building permits are required for retaining walls to align with current building code.
5. Allows public entities and public utilities to also use chain link fencing and have some greater flexibility in fencing requirements, as with Highland. However, there is a new proposed requirement that public entities and utilities may be required to use open style fencing adjacent to trail corridors that are less than 30 feet wide. School districts are exempt from City fencing regulations.
6. Changes when fences are allowed to be full six feet of privacy fencing along certain trail corridors (discussed further below).

PLANNING COMMISSION ACTION:

The Planning Commission held a public hearing to consider the proposed amendments on May 28, 2024. Three residents/property owners attended the hearing. Two of them asked the Planning Commission to consider changing fence regulations to allow fences along side property lines to be privacy fencing, rather than requiring that the fence either be setback 14 feet from curb or be an open-style fence. The other participant requested the ability to install 8-foot fences along busy roads. A majority of the Commission was supportive of the first resident-proposed change, but not the second.

The Planning Commission voted 6 to 1 to recommend approval of the proposed changes, with three additional changes.

1. The Commission recommended modifying the definition of "fence" to remove vegetation. The Commission expressed that they did not feel that the concerns behind fence height and privacy regulations were not as applicable to vegetation, especially because the City has not had a practice of requiring property owners to cut down or remove fence-like vegetation along property lines that grew above permitted fence heights, though the Commission wanted the City to be more proactive about clearing vegetation that overhang or grow onto trail areas. As recommended by the Commission, subsection 2(a)(ii) would be amended as follows: "Fences, walls, hedges, and any other combination of plants, shrubs, trees, barriers, structures, or objects that act as a visual or physical screen or barrier."
2. The Commission recommended allowing privacy fencing to be installed along side/rear lot lines, even when adjacent to a public street, if the street is classified as a major collector. As recommended by the Commission, subsection 3(a)(ii) would be amended as follows: "A fence shall be set back a minimum of fourteen (14) feet from the back of curb on all sides that abut a street. This setback may be reduced to be on the property line if the fence is 66% open and is at

least six (6) feet from the back of the curb, or if the abutting street is classified as a major collector."

3. Commission supported allowing privacy fences along trail corridors where the property on the other side was publicly owned (Freedom Elementary example), but the Commission also recommended requiring school districts to install vinyl-dipped chain-link fencing along those corridors. However, upon review after the Commission meeting, staff confirmed that the City cannot regulate school district fencing on school property; accordingly, no language is proposed for consideration.

The vote against the recommendation was due to the Commissioner's objection to the change allowing privacy fences to be on side property lines along collector roads. The Commissioner preferred the current standard (open-style fencing along side property lines and privacy fencing being setback at least 14 feet from back of curb). The Commissioner was agreeable to all other proposed changes.

After the Planning Commission Review, staff suggests some minor modifications in order to clean up the revisions based on staff's re-review of the proposed changes:

- 2(a)(vi): Add "or primarily" in phrase, "A fence that is constructed to be fully or primarily opaque throughout the vertical surface area of the fence," to help avoid arguments regarding whether a partially open fence is a privacy fence.
- 3(a)(ii): Remove addition of "side" in phrase, "This side setback may be reduced to be on property line" because the setback may also be a rear lot line setback.
- 3(c)(iii): Add "up to the maximum allowed fence height" in phrase: "Privacy fences higher than four (4) feet in height along the side or rear lot lines that are adjacent to a trail or open space are permitted, up to the maximum allowed fence height," to avoid confusion on whether this avoids maximum fence height regulations.
- 5(a)-(b): Re-add "minimum" in phrase: "provide a screen wall with a minimum height of six (6) feet," because certain commercial zones require 8 foot screen walls to buffer residential zones from commercial uses.
- 6(d)(i): Re-add "vertical" in phrase, "Privacy fences are permitted to be on the same vertical plane as a retaining wall" The removal of "vertical" was unintentional in relocating this phrase.

COUNCIL SITE TOUR:

On June 11, 2024, the City Council toured several areas of the City with trail corridors and fencing to discuss regulations for fences along trail corridors. As part of the Council's discussion during that site tour, the Council indicated that it would like to consider the following changes to the proposed amendments:

1. Establish a maximum width for post/columns and caps in addition to allowing the 6-inch height increase and establish a minimum distance between posts/columns (to avoid allowing 6.5-foot-high fences). Staff proposes a maximum width of 2 feet, with minimum spacing of 4 feet (to allow for gates) with the following proposed language: "Fence posts, columns, and monuments and caps thereon may exceed the otherwise required fence height limit by no more than six (6) inches if the width of the post, column, monument, or cap does not exceed two (2) feet with a minimum spacing between posts, columns, and monuments of four (4) feet."
2. Potentially allow more ability to install privacy fences along shorter trail corridors and connections (discussed below).

DISCUSSION TOPICS:

The ordinance included with this staff report is the version presented to Planning Commission with the clean-up changes from staff and proposed language incorporating the two changes from the Council's site tour (fence posts and greater allowance for privacy fencing in narrow trail corridors). It does NOT yet include the two recommended changes from Planning Commission that would remove vegetation from the definition of fencing and that would allow privacy fencing adjacent to streets on property line, rather than being setback 14' from curb. To ensure that the ordinance reflects the Council's goals, staff requests that the Council address and give direction on each of the following topics:

1. Staff-Proposed Technical and Substantive Changes: Does the Council have any concerns with the general clean-up of the fence regulations proposed by staff (definitions, retaining wall clarifications, building code conformity, etc.) or the fence post/cap size regulations?
2. Definition of Fence (Vegetation):
 - a. Current: Definition of fence includes structures and vegetation that create a screen or barrier
 - b. Planning Commission Recommendation: Do not regulate vegetation (trees, shrubs, hedges, etc.) as a fence
3. Privacy Fences Along Major Roads:
 - a. Current: Side/rear fences along any road must be open-style or be privacy and setback 14 feet from curb. All fences along arterial roads are always required to be set back at least 30 feet or the parkway detail.
 - b. Planning Commission Recommendation: Allow privacy fences to be on property line (back of sidewalk) along major collector roads. Could be expanded to include arterial roads as well.
4. Trail Corridor Fencing - Short Trail Corridors:
 - a. Current: If a trail corridor is less than 30 feet wide, the top 2 feet of a fence must be open
 - b. Original Staff Proposal: If a trail corridor is less than 30 feet wide but shorter than the lesser of 200 feet or one lot, privacy fencing is allowed
 - c. Council Site Tour Discussion: If a trail corridor is less than 30 feet wide but visible from public areas within 300 feet, privacy fencing is allowed (allows privacy fencing in Canterbury trail connection area and similar areas).
5. Trail Corridor Fencing - Adjacent to Public Property:
 - a. Current: If a trail corridor is less than 30 feet wide, the top 2 feet of a fence must be open
 - b. Original Staff Proposal: If a trail corridor is less than 30 feet but adjacent to public/utility property that is not fenced or has open fencing, privacy fencing for the resident is allowed (public entitles/utilities except schools must have open-style fencing along trails)

FISCAL IMPACT:

No anticipated fiscal impact.

MOTION:

I move that the City Council adopt and APPROVE the ordinance amending Section 3-612 of the Highland Development code, incorporating the amendments and changes approved by the Council during discussion.

ATTACHMENTS:

1. Ordinance Amending HDC 3-612

2. Transportation Master Plan

Highland City, Utah

ORDINANCE NO. 2024-_____

**AN ORDINANCE AMENDING HIGHLAND CITY DEVELOPMENT CODE 3-612
RELATED TO FENCE AND RETAINING WALL REGULATIONS**

WHEREAS, Highland City is authorized to enact land use regulations that govern the use and development of property;

WHEREAS, Highland City has previously adopted regulations regarding fences and retaining walls;

WHEREAS, the Highland City Council desires to amend its fencing and retaining wall regulations to clarify who may be considered an owner and the owner's responsibility for the short-term rental and to require that owners occupy and reside in a home at all times the home is used for short-term rental purposes;

WHEREAS, the Highland City Council finds that the proposed amendments further the public welfare and conform to the vision of Highland City, which includes scrutinizing and adjusting requirements related to the "interface between residential neighborhoods, open space, roads and other features" to meet the requirements of the community.

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

SECTION 1. Section 3-612 of the Highland Development Code is amended as shown in Exhibit A, attached hereto.

SECTION 2. All ordinances and parts and provisions thereof in conflict with this ordinance are repealed to the extent of such conflict.

SECTION 3. This ordinance shall take effect immediately upon its adoption and publication, in accordance with law.

ADOPTED AND PASSED BY THE CITY COUNCIL OF HIGHLAND CITY, UTAH, this _____ day of _____, 2024.

Mayor

ATTESTED:

City Recorder

COUNCILMEMBER	YES	NO
Brittney P. Bills		
Ron Campbell		
Doug Cortney		
Kim Rodela		
Scott L. Smith		

EXHIBIT A

Amendments to HDC 3-612

3-612 Fences, Theme Walls, Screen Walls, And Retaining Walls

1. Permit Required.

- a.** All fences, theme walls, screen walls, and retaining walls shall be subject to review and approval by the Zoning Administrator ~~and shall not be constructed without first obtaining the approval of the Zoning Administrator.~~
- b.** ~~All fences, theme walls, screen walls, and retaining walls shall comply with the conditions set forth herein, unless a more specific standard applies. An application shall contain an application form, any information specifically required by this ordinance, such additional information specified by the Zoning administrator, and when required, a fee established by the City Council. See Section 3-4112(4) for fencing around athletic courts.~~
- a.** ~~The Zoning Administrator shall approve, approve with conditions, or deny an application within a reasonable time after a complete application is received. The applicant shall comply with all conditions of approval of the application. Appeals of the Zoning Administrator's final decision may be brought to the Appeal Authority per the requirements of Chapter 2, Article 3 of this Code.~~
- c.**

2. General.

- a.** Definitions: As used in this section, the listed terms are defined as follows:
 - i. Athletic Court Fencing.** Fencing surrounding or enclosing an athletic court, which is a solid playing surface constructed for recreational purposes such as a basketball, tennis, or pickleball court. Athletic court fencing is subject to the fence regulations of this Section and applicable zoning regulations (See Section 3-4112(4), Section 3-4212(4), and Section 3-4262(4)).
 - ii. Fence.** Fences, walls, hedges, and any other combination of plants, shrubs, trees, barriers, structures, or objects that act as a visual or physical screen or barrier. A fence does not include a retaining wall.
 - iii. Fence Height.** The highest point of the finished grade to the highest point of the main fence structure. Fence posts, columns, and monuments and caps thereon may exceed the otherwise required fence height limit by no more than six (6) inches if the width of the post, column, monument, or cap does not exceed two (2) feet with a minimum spacing between posts, columns, and monuments of four (4) feet.

iv. **Finished Grade.** The final surface elevation of a property after completion of grading and other surface improvements. Surface improvements that do not extend more than five (5) feet perpendicularly from the fence or wall line, including planter boxes and raised garden or patio areas, are not considered surface improvements that establish the finished grade.

v. **Open or Open Style.** A fence that is constructed so a majority of the vertical surface is open, with no bars, supports, lines, or other fence structures. Where no more specific requirement is established, an open-style fence shall be a minimum of 55% open.

vi. **Privacy Fencing.** A fence that is constructed to be fully or primarily opaque throughout the vertical surface area of the fence.

vii. **Retaining Wall.**

(1) Any structure designed to resist the lateral displacement of soil or other materials to a slope that would not naturally be sustained (typically a steep, near vertical, or vertical slope) in accordance with accepted engineering practices, building code requirements, and/or manufacturer specifications. Examples include block walls, rock walls, concrete walls, and segmented walls.

(2) Walls that are parts of buildings or underground structures, such as foundation walls, basement walls, vault walls, tunnels, and swimming pool structures are not considered retaining walls. Walls that are not foundation or basement walls, but provide access to basement or below-grade entrances (e.g., daylight basements and window wells) are considered retaining walls and shall be subject to all applicable retaining wall regulations.

(3) Retaining walls are not considered fences, provided that any portion of a retaining wall that extends above the retained material and is not required to resist the lateral forces or lateral displacement of the retained material is considered a fence and shall be subject to all applicable fence regulations, including height regulations.

viii. **Screen Wall.** A fence that is installed by a developer or subdivider of a non-residential development between different land uses or to screen trash enclosures, loading docks, utility connections and equipment, outdoor storage areas, or other similar features as determined during the development review process.

ix. **Theme Wall.** A fence installed by a developer or subdivider of a residential subdivision or a planned development with residential uses

along state highways, arterial and collector streets, and trails and open space areas as determined during the development review process.

- b. All fences, retaining walls, screen walls, and theme walls shall comply with the following general regulations and all other specific regulations set forth in this Section, unless a more specific standard applies:

- i. ~~Fences shall be set back not less than the front setback approved for the subdivision.~~ Fences, screen walls, and theme walls shall not exceed six (6) feet in height.

- ii. Fence height shall be measured from the highest point of the finished grade to the highest point of the fence. Where there is a difference in finished grade within five (5) feet of either side of a fence, the fence height shall instead be measured from “Finished grade” ~~means~~ the average finished grade of the property within five (5) feet of either side provided that the fence shall not exceed eight (8) feet in total height as measured from the lowest point within five (5) feet of either side of the fence.

- iii. Fences subject to the parkway detail shall follow location height, and setback requirements as specified therein. All other fences shall follow the requirements set forth in this Chapter.

- iv. Fences on or adjacent to retaining walls are subject to Subsection 6 Retaining Walls.

- iv.v. Fences, retaining walls, screen walls, and theme walls, including all posts, footings, and other support structures, shall be located entirely on the applicant’s property, unless the applicant obtains the written approval of the adjacent property owner.

2.3. ~~Residential Fences. For the purposes of this section, fences shall include walls and hedges, and any other combination of plants, shrubs, trees, barriers, structures, or objects that act as a visual or physical screen or barrier within or on any residential lot or parcel. All such fences shall comply with the following regulations in addition to all other applicable regulations set forth in this Chapter:~~

- a. Location

- i. Fences may be installed on the side and rear lot lines behind the front setback of the applicable zone. ~~The fence shall not exceed six (6) feet in height.~~ A fence along the side lot lines may extend into the front set back up to fourteen (14) feet from the back of curb if the fence is with ~~a~~ maximum height of three (3) feet.

- ii. A fence shall be set back a minimum of fourteen (14) feet from the back of curb on all sides that abut a street. This setback may be reduced to

be on the property line if the fence is 66% open and is at least six (6) feet from the back of the curb.

iii. All fences shall not exceed three (3) feet in height in the clear vision area and shall comply with the clear view area requirements as defined in Section 3-610 Clear View of Intersecting Streets.

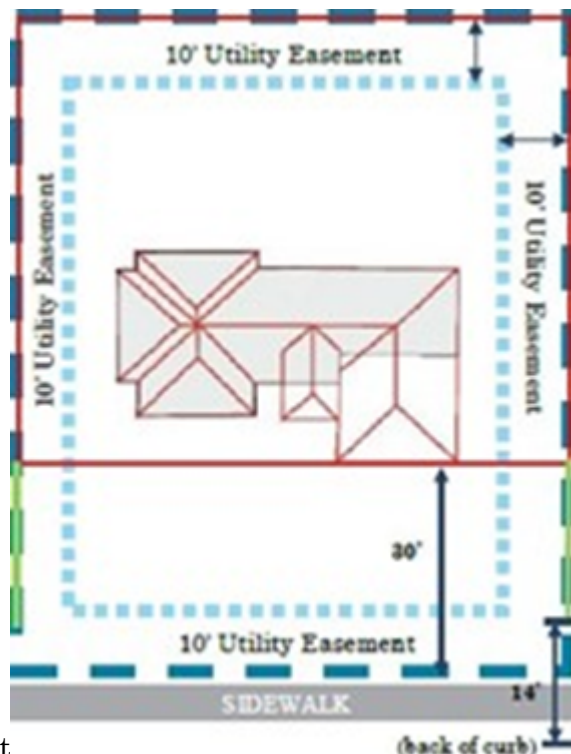
iv. In no event shall a fence be installed within the front setback of the applicable zone parallel to a street.

b. Materials

i. Permitted: Vinyl, wood, open style metal fencing with the appearance of wrought iron, precast concrete, concrete, steel cable, gabion, stone, masonry, and hog/horse wire within wooden or metal beams and posts. Hog/horse wire without beams are permitted for animal enclosures required for large animals.

ii. Prohibited: Chain link and all other materials not listed above are prohibited.

c. Specific lot considerations

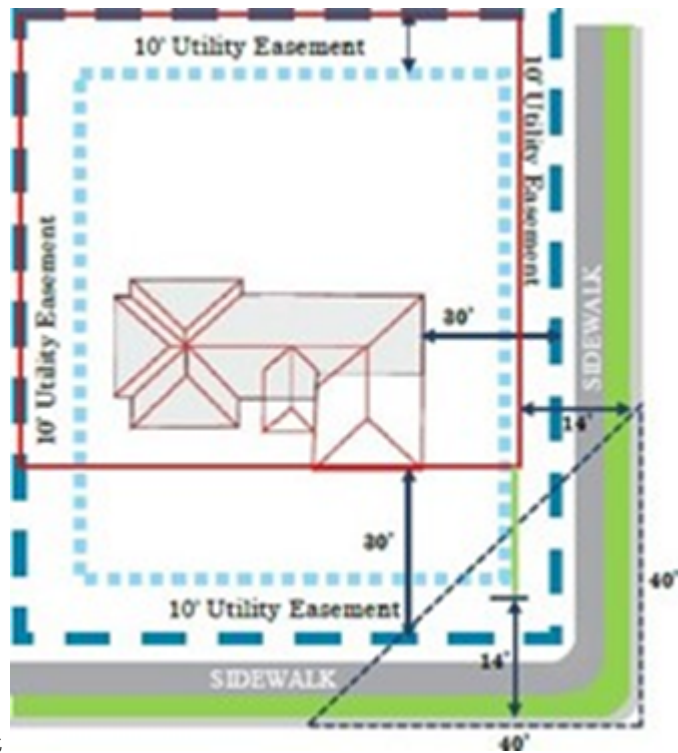


i. Typical Lot

KEY

- 6-foot fence
- 3-foot fence
- Sight Triangle (nothing taller than 3' can be in this triangle, including landscaping.)

- (1) The side setback along the street may be reduced to be on the property line if the fence is 66% open and is at least six (6) feet from the back of the curb.



ii. Corner Lot

KEY

- 6-foot fence
- 3-foot fence
- Sight Triangle (nothing taller than 3' can be in this triangle, including landscaping.)

- (1) The side setback along the street may be reduced to be on the property line if the fence is 66% open and is at least six (6) feet from the back of the curb.

iii. Lots adjacent to trails or open space

- (1) Open style fences and privacy fences less than four (4) feet in height along the side or rear lot lines that are adjacent to a trail or open space are permitted. ~~Solid or closed style fences~~

- (1)(2) Privacy fences higher than four (4) feet in height along the side or rear lot lines that are adjacent to a trail or open space are permitted, up to the maximum allowed fence height, except that privacy fencing along the side or rear lot lines adjacent to a trail or open space ~~must be~~ is limited to a maximum of four (4) feet ~~solid of privacy fencing,~~ with at least the top two (2) remaining feet ~~at least 55%~~ open in either of the following circumstances:

- (A) The trail or open space area is less than thirty (30) feet in width, ~~and~~ is not immediately adjacent to a public street or to other property owned by a public entity or utility with open style or no fencing, and the entire area is not visible from a public area such as a street or park within 300 feet.

- (B) The trail or open space ~~corridor area~~ is wider than thirty (30) feet but cannot be seen from two public areas such as a street or park.

- (2)(3) The Zoning Administrator may approve an alternative fence design for fencing adjacent to trails or open space ~~for either circumstance described above based on the following factors:~~

- (A) The proposed alternative meets the intent of this section; and,
- (B) There are special circumstances attached to the property that do not generally apply to other properties in the same subdivision; and,
- (C) The natural visibility or observation of the trail or open space is not diminished if the proposed alternative is constructed on all the lots adjacent to the trail or open space.

iv. Highways/arterial lot

- (1) On all state highways or arterial streets, fences shall be set back a minimum of thirty (30) feet from the back of curb or as required by the parkway detail. This 30-foot restriction is applicable to fences along the front, side, and rear property lines that abut the highway or arterial street, no matter the height.

v. Lots with side or rear property lines adjacent to a golf course facility

- (1) The fence may be a maximum of fifteen (15) feet in height. The materials of this fence are limited to open style netting with black support posts or beams no closer than five (5) feet apart.

3.4. Theme Walls. Theme walls shall comply with all regulations applicable to fences, except to the extent such regulations conflict with the requirements of this Subsection, in which case the requirements of this Subsection shall control. A theme wall is a wall that is installed along state highways, arterial, and collector streets, and open space areas as determined during the development review process.

a. Any developer of a residential subdivision shall provide a six (6) foot theme wall adjacent to all arterial and collector streets, open space areas, and trails except as provided herein.

b. Gates connecting to open space areas may be allowed in theme walls if approved as part of the development review process.

a-c. All theme walls shall be located on private property and owned by the owner of such private property or by a homeowners' association, unless the City agrees otherwise by way of a condition of approval during the development review process or recorded agreement.

b-d. Materials and Design

i. Permitted Materials: Precast concrete, concrete, masonry block, brick, stone, or a similar solid, durable material of equal or better quality. Accent landscaping and design elements such as stone veneer, brick, planters, marble, rock, decorative pilasters, decorative caps, stone or tile insets, or other significant design features are also permitted.

ii. Prohibited: Vinyl, wood, chain link.

iii. All theme walls between different uses shall provide columns every fifty (50) feet to provide variety and visual interest. Said columns shall extend a minimum of six (6) inches from the face of the theme wall and be architecturally enhanced as required above.

iii-iv. Theme walls and gates shall be privacy fencing, provided that theme walls and gates adjacent to open space and trails shall meet the requirements of Subsection 3(c)(iii).

e-e. Maintenance and Reconstruction

- i. The Owner of the theme wall shall maintain the theme wall in reasonably good and safe condition.
- ii. Any reconstruction of the theme wall shall conform to the theme wall design approved as part of the development review process, unless a different design is approved by the City Council.

4.5. Screen Walls. Screen walls shall comply with all regulations applicable to fences, except to the extent such regulations conflict with the requirements of this Subsection, in which case the requirements of this Subsection shall control. ~~A screen wall is a wall that is installed between different land uses as required in this section or used to screen trash enclosures, loading docks, outdoor storage areas, etc., or as determined during the development review process.~~

- a. The developer of any residential development with a density greater than six (6) units per acre which abut any R-1-40, R-1-30, R-1-20, or A-1 district must provide a screen wall with a minimum height of six (6) feet along the abutting property line.
- b. The developer of any nonresidential use that abuts any residential district must provide a screen wall with a minimum height of six (6) feet along the abutting property line. Any loading docks within one hundred (100) feet of a residential district must have a separate eight (8) foot high screen wall of similar materials compatible with the building design to screen the dock areas.
- c. All outdoor storage areas shall have a six (6) foot screen wall as required in this section.
- d. Materials and Design
 - i. Permitted: Precast concrete, concrete, masonry block, brick, stone, or a similar solid, durable material of equal or better-quality. Accent landscaping and design elements such as stone veneer, brick, planters, marble, rock, decorative pilasters, decorative caps, stone or tile insets, or other significant design features.
 - ii. Prohibited: Vinyl, wood, chain link.
 - iii. If a screen wall is erected as an enclosure, a gate of equal height shall be required in order to secure the enclosure. The gate shall be ~~opaque~~ privacy fencing and shall be compatible with the design of the building(s).

~~iii.~~ iv. Screen walls and gates shall be privacy fencing, provided that screen walls adjacent to open space and trails shall meet the requirements of Subsection 3(c)(iii).

5.6. Retaining Walls



- a. A retaining wall within the front setback shall be a minimum of ten (10) feet from the front property line and shall not exceed four (4) feet in exposed height. The maximum height of a retaining wall in any other location is six (6) feet exposed height. A retaining wall shall be set back a minimum of fourteen (14) feet from the back of curb on all sides that abut a street.
- b. Retaining walls for daylight basements or window wells have a maximum exposed height of eleven (11) feet.
- c. Retaining walls shall not be placed any closer to another retaining wall than at a ratio of one foot horizontal to one foot vertical height of the wall, measured from the back side of the lower wall to the front side of the higher wall.
- d. Fences and Retaining Walls: Fences on or adjacent to retaining walls are subject to the following regulations:
 - i. Privacy fences are permitted to be on the same vertical plane as a retaining wall, provided that the Under no condition shall height of the combined aprivacy fence and retaining wall may not exceed eight (8) feet in height on the same vertical plane measured from the finished grade of the lower property. If a privacy fence and retaining wall or other opaque, non-open style fencing that is on top of a retaining wall would exceed eight (8) feet in height, measured from the finished grade of the lower property, the privacy fence shall be set back at least four (4) feet from the back side of the retaining wall. Under no event may the height of a privacy fence exceed six (6) feet measured from the finished grade of the higher property.
 - ii. Open style fences are permitted to be on the same plane as a retaining wall. The height of an open style fence may not exceed six (6) feet measured from the finished grade of the higher property.
- d.e. Retaining walls shall not be permitted within public utility easements without city approval, and no approval will be granted where a storm drain, culinary water line, pressurized irrigation line, or sewer line is installed or may be installed in the near future.
- f. Retaining walls require a building permit if there is a four (4) foot difference between the grades on either side of the retaining wall or the retaining wall supports a surcharge, per building code. it exceeds four (4) feet in height measured from the bottom of the footing to the top of the retaining wall.
- e.g. The application submittal for the a building permit for a retaining wall must include:
 - i. a stamped engineered plan from a licensed engineer.
 - ii. a drainage plan which provides for containment of run-off water on site or discharged to a City approved location.

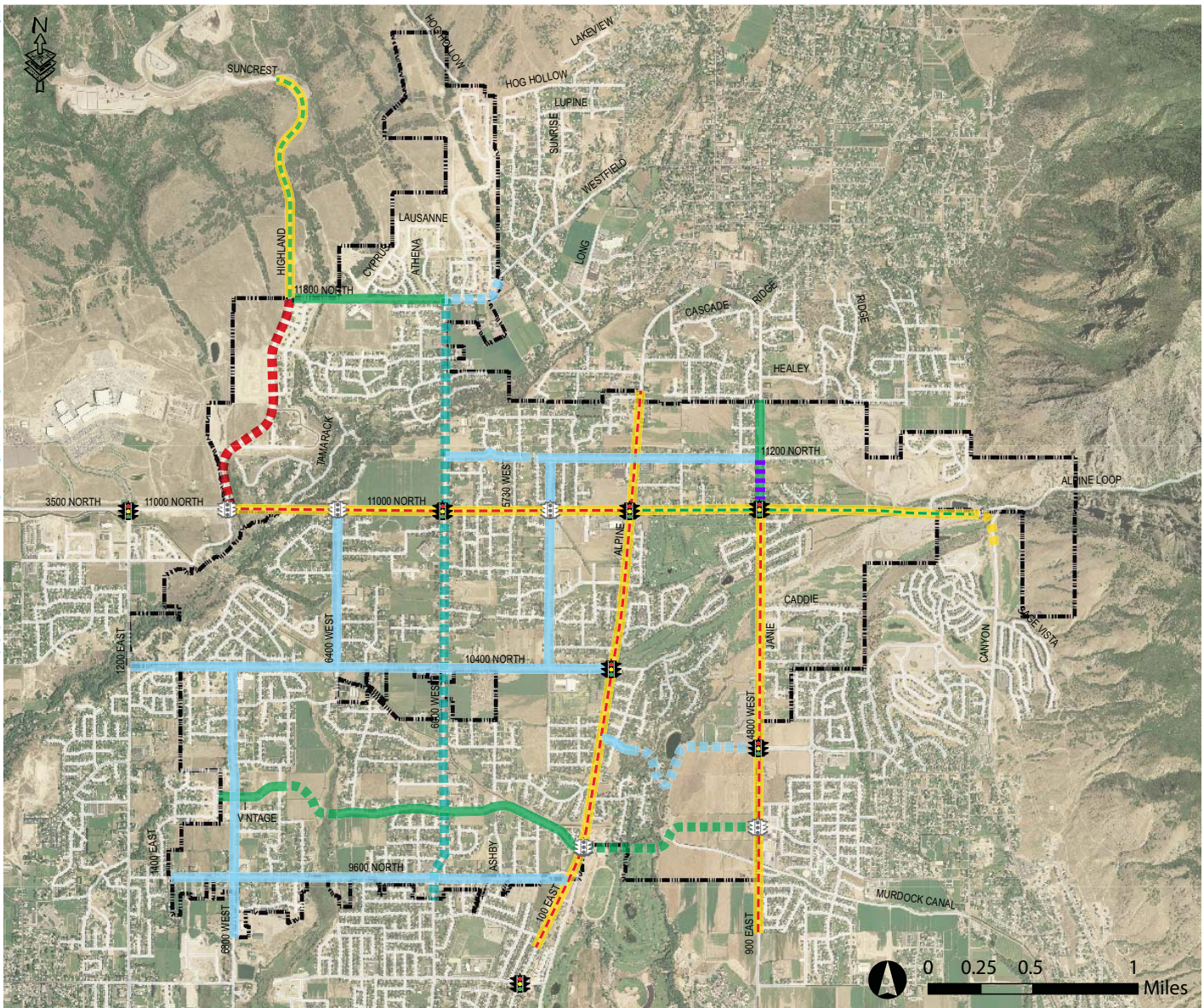
- iii. plans for a conduit as required by the City Engineer if the retaining wall is to be constructed within the public utility easement where utilities do not exist. The property owner shall be financially responsible for the removal or reconstruction of a retaining wall in a public utility easement if the easement is needed per Utah State Law (UCA 54-3-27).

7. ~~Municipal~~ Public and Utility

- a. Fencing and Retaining Walls. Fences for Highland City, ~~other public entities, and public utilities~~ may be chain link.
- b. Fences and retaining walls for Highland City, ~~other public entities, and public utilities~~ may deviate from the standards set forth in this Chapter for the benefit of the public and public resources ~~with the approval of the Zoning Administrator~~.
- c. Fences for non-Highland City public entities and utilities are required to be open style fencing along trail corridors that are less than thirty (30) feet wide.
- ~~f.d.~~ Nothing herein shall exempt non-Highland City entities from applying for and obtaining City approval of fences and retaining walls prior to construction.

MAP 3-2 RECOMMENDED TRANSPORTATION NETWORK

- 5-Lane Arterial - Constructed
- - - 5-Lane Arterial - Proposed
- 3-Lane Major Collector - Constructed
- - - 3-Lane Major Collector - Proposed
- · - · - 3-Lane Minor Collector - Proposed
- 2-Lane Residential Collector - Constructed
- - - 2-Lane Residential Collector - Proposed
- Other Jurisdiction (State, County, Municipal)
- Highland City
-  Existing Signals
-  Planned Signals
- - - 4-Lane Arterial - Proposed
(Amendment Adopted March 12, 2024)



Highland City
General Plan Update



InterPlan Co.
Transportation Planning

Adopted February 19, 2008
With Amendments Adopted March 12, 2024



CITY COUNCIL AGENDA REPORT

ITEM #4a

DATE: June 18, 2024
TO: Honorable Mayor and Members of the City Council
FROM: Andy Spencer, City Engineer/Public Works Director, Jeff Murdoch, Assistant Public Works Director
SUBJECT: Culinary Meter Reading Technology
TYPE: General City Management

PURPOSE:

The City Council will consider purchasing the proper amount of MXU radios for the Culinary Drinking water system to replace the older "R" radios that do not have the capability to communicate with the Sensus AMI tower system with new "M" radios that have the capability to communicate with the recently installed Sensus AMI tower system.

STAFF RECOMMENDATION:

Staff recommends the purchase of 4,300 MXU type "M" radios to be installed in our Culinary Water System.

PRIOR COUNCIL DIRECTION:

This Item was presented to the City Council as a discussion item on April 16, 2024. Council recommended staff look into grant funding to assist with the cost of the replacements.

BACKGROUND:

Highland City made the decision to convert the entire Culinary water meter system to the Sensus Metering system around 2007-2009. At that time, the MXU "R" radios were installed to provide the ability to read the water meters via a drive by radio read system. This requires an employee to spend a day once per month driving a truck around Highland with the meter reading equipment to get within radio range to read the meters. Prior to this improvement, the water staff would spend 3-4 weeks individually reading the meters which only happened yearly.

With new technological advances, Sensus has created an "M" radio which has the ability to communicate via a tower system directly to City Hall. With the current PI meter project, we have now installed the 2 radio towers needed to read all the PI and Culinary meters in the City as long as they have the proper "M" radio in the meter pit to transmit the signal and information to the towers and directly to City Hall. The MXU "M" radios also provide residents with the opportunity to create a user profile and see their real-time water usage. Because of the live read capability, this could also help with early leak detection to avoid water waste.

If we continue with the MXU "R" radios for culinary, residents will not be able to see their culinary readings in real-time, an employee would still need to spend a day driving around the City one day per month to do meter reads, and we would still need to address the impending battery failure of the MXU

"R" radios.

Since approximately 2017, the City has been installing MXU "M" radios in newly built homes. There are approximately 4,300 radios that still need to be updated to an "M" radio. The original "R" radios have an anticipated battery life span of 20 years which they will meet in approximately 2027-2029. The battery and unit is an all-in-one system, and as such the full radio unit would need to be replaced. As technology has shifted to the MXU "M" radios, the only MXU "R" radios staff is aware of that are available for purchase are used ones from other cities that have been replaced with new MXU "M" radios.

As supplies are currently in short supply, the City does not anticipate receiving a bulk order of these radios until after July 2025. In order for the culinary meter data to be available at the same time as the pressurized irrigation data is available, the City needs to place the order now.

FISCAL IMPACT:

The estimated cost of these radios is approximately \$776,000 for the parts only, not including the labor to install them. This purchase will impact the FY2026 budget. As these radios are not contemplated in the current utility rate studies, it is anticipated that an adjustment in utility rates would be needed to complete this project. If Council approves moving forward with the new radios, staff will undertake a water rate study analysis once the sewer rate study is complete. Staff will also continue to pursue possible grant funding options to help offset the cost of these radios to our residents.

If Council approves switching over to the MXU "M" radios, the City will also receive a prorated credit for any that still have time before the batteries expire as Mountainland would send these radios back to Sensus to determine the prorated values.

MOTION:

I move that City Council APPROVE the purchase of 4,300 MXU's for our Culinary Water meter reading system in the amount up to \$776,000 and AUTHORIZE the City Administrator to sign the necessary purchase agreements.

ATTACHMENTS:

1. Purchase Quote



MOUNTAINLAND

SUPPLY COMPANY

MLOR MOUNTAINLAND SUPPLY COMPANY
1505 West 130 South
Orem, UT 84058
801-224-6050
Fax 801-224-6058



Quotation

EXPIRATION DATE	QUOTE NUMBER
06/28/2024	S106196724
REMIT TO: MLSC MOUNTAINLAND SUPPLY COMPANY PO Box 127 OREM, UT 84059-0127	
PAGE NO. 1 of 1	

QUOTE TO:

SHIP TO:

HIGHLAND CITY
5400 W CIVIC CENTER DR, STE 1
HIGHLAND, UT 84003

MISC HIGHLAND CITY SHOP
4066 W 11000 N
HIGHLAND, UT 84003-9599

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON		
10748	Culinary Radios		COLLIN RASMUSSEN		
WRITER		SHIP VIA	TERMS	SHIP DATE	FREIGHT ALLOWED
TYSON ALLSOP				05/29/2024	No
ORDER QTY	DESCRIPTION			UNIT PRICE	EXT PRICE
4300ea	<div>SHIPPING INSTRUCTIONS</div> <div>*NO FRIDAY DELIVERIES*</div>			180.446/ea	775916.57
	SENSUS 520M SINGLE PORT SMPT RADIO PIT-SET WITH TRPL TOUCHCOUPLER INTERVAL DATA				
Bid Total does not include tax or freight. All prices herein supercede all prior quotes and are subject to change without prior notice. No guarantee is made as to the accuracy of the quantities listed.				Bid Total	775916.57

Due to the impact of COVID-19 supply chain interruptions, trucking shortages, and resulting price increases, this pricing is based on material in stock at time of quotation. Please verify all quantities and part numbers prior to placing your order.



CITY COUNCIL AGENDA REPORT

ITEM #5a

DATE: June 18, 2024
TO: Honorable Mayor and Members of the City Council
FROM: Ron Campbell, Council Member, Rob Patterson, City Attorney/Planning & Zoning Administrator
SUBJECT: Campaign Finance Regulations
TYPE: Municipal Code Update (Legislative)

PURPOSE:

The Council will discuss the potential for additional regulations related to municipal candidate campaign financing.

STAFF RECOMMENDATION:

Staff recommends that the City Council discuss the options related to campaign finance donation restrictions and disclosure requirements and direct staff on what regulations, if any, the Council would like to consider for adoption.

PRIOR COUNCIL DIRECTION:

On February 20, 2024, the City Council discussed options for additional regulations of campaign finances. After discussing different options and methods of potential regulations, the Council directed staff to prepare regulations that were focused on campaign contributions from persons or entities with active projects and pending applications with the City.

On May 21, 2024, the City Council discussed a draft amendment to the City's municipal code that would restrict campaign donations from certain entities and individuals with current or recent land use applications before the City. After discussing the draft amendment and related issues, the Council voted to table the item for further discussion and to consider additional options.

BACKGROUND:

Utah State law specifically authorizes cities to adopt regulations related to campaign finance disclosures and conflicts of interest. [Utah State law 10-3-208](#) specifically authorizes municipalities to adopt ordinances that restrict anonymous contributions beyond that required by state law, require greater disclosures of campaign contributions or expenditures (such as additional reporting and filing of campaign finance statements), and that impose additional penalties on candidates for failure to comply with City ordinances related to campaign finance and disclosure requirements.

Utah State law also generally allows municipalities to adopt regulations that promote and protect the general welfare, and the Utah Supreme Court has upheld the right of municipalities to impose campaign finance regulations beyond those specifically authorized by state law. Ordinances that enhance campaign and election transparency and protect against conflicts of interest are regulations within the City's authority to adopt. Several Utah cities have adopted requirements related to increased financial

disclosures or have imposed maximum contribution limits for anonymous contributions, cash donations, and non-cash donations, though staff did not find any Utah cities with limits on donations specific to on-going developments and similar activities. There are examples from other states of such limits and restrictions, however. The Utah State Legislature also has laws prohibiting donations to legislators while they are convened in session.

Based on early council discussion, staff prepared proposed amendments to address campaign donations from persons and entities who have or had a recent land use application pending before the City. Staff is looking for direction on what changes or additions the Council would like to see related to those proposed amendments or whether the Council is still interested in any campaign finance regulations beyond those required by the state.

FISCAL IMPACT:

No anticipated fiscal impact.

MOTION:

No proposed motion - item is presented for discussion only.

ATTACHMENTS: