



# HIGHLAND CITY COUNCIL AGENDA

TUESDAY, JUNE 17, 2025

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@highlandut.gov](mailto:council@highlandut.gov)

## 6:00 PM REGULAR SESSION

Call to Order: Mayor Kurt Ostler

Invocation: Council Member Brittney P. Bills

Pledge of Allegiance: Mayor Kurt Ostler

### 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 6, 2025

b. **Approval or Ratification of Large Purchases** *General City Management*

*David Mortensen, Finance Director*

The City Council will consider approval or ratification of large purchases.

c. **Library Board Appointments** *General City Management*

*Kurt Ostler, Mayor*

The City Council will consider the Mayor's recommendation to reappointing three members of the Library Board.

### 3. ACTION ITEMS

a. **PUBLIC HEARING/ORDINANCE: Approval of FY2024-2025 Budget Adjustments** *General City Management*

*David Mortensen, Finance Director*

The City Council will hold a public hearing and consider amending the fiscal year 2024-2025 budget for various items as shown in the attached exhibit.

b. **RESOLUTION: Consolidated Fee Schedule** *General City Management*

*Candice Linford, Treasurer*

The City Council will consider the new fees and rates proposed in the FY2026 Consolidated Fee Schedule.

- c. **RESOLUTION: Certified Tax Rate** *General City Management*  
*David Mortensen, Finance Director*  
The City Council will consider adoption of the Fiscal Year 2025-2026 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/ORDINANCE: 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 2025-2026.
- f. **PUBLIC HEARING/ORDINANCE: Adoption of the Fiscal Year 2025-2026 Budget** *General City Management*  
*David Mortensen, Finance Director*  
The City Council will consider adoption of the Highland City Fiscal Year 2025-2026 Budget.

#### **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. **ACTION: Sewer Slip Lining Project Phase 2 Bid Award** *General City Management*  
*Chris Trusty, City Engineer/Public Works Director*  
The City Council will consider a bid award to Insituform for the installation of 5,137 linear feet for an 8-inch sewer liner for the FY2026 Sewer Slip Lining Project.
- b. **ACTION: Purchase of MXU's for Culinary System** *General City Management*  
*Chris Trusty, City Engineer/Public Works Director*  
The City Council will consider the purchase of MXU "M" series radios with FY2026 monies for the culinary drinking water system.

#### **5. DISCUSSION ITEMS**

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

- a. **Fiscal Year 2024-2025 Fraud Risk Assessment** *General City Management*  
*David Mortensen, Finance Director*  
The City Council will receive and discuss the fiscal year 2024-2025 Fraud Risk Assessment

#### **6. COMMUNICATION ITEMS**

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

- a. **Utah County Sheriff's Office Evidence Memorandum of Understanding** *Brian Gwilliam, Police Chief*
- b. **Election Update** *Stephannie Cottle, City Recorder*
- c. **Community Development Update (Updated Projects List)** *Jay Baughman, Assistant City Administrator/Community Development Director, Rob Patterson, City Attorney/Planning & Zoning Administrator*
- d. **School District Update** *Kurt Ostler, Mayor*

## **7. CLOSED MEETING**

The City Council may recess to convene in a closed meeting 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.highlandut.gov](http://www.highlandut.gov)).

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 12th day of June 2025

Stephannie Cottle, CMC |UCC, City Recorder

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



# HIGHLAND CITY COUNCIL MINUTES

Tuesday, May 6, 2025

**Waiting Formal Approval**

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

## 6:00 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 6:01 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, Assistant City Administrator/Community Development Director Jay Baughman, City Attorney/Planning & Zoning Administrator Rob Patterson, City Recorder Stephannie Cottle, Finance Director David Mortensen, City Engineer/Public Works Director Chris Trusty, Police Chief Brian Gwilliam, Fire Chief Brian Patten

OTHERS PRESENT: Jon Hart, Liz Rice, Lynne Power, Owen Power, R. Albers, Aaron Gleave, Eileen Miller, Wesley Warren, Laurie Todd

## 1. UNSCHEDULED PUBLIC APPEARANCES

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

Lynne Power stated she has lived on Cypress Drive since 2009, and she discussed the greenspace and playground near her home. There have been problems recently with people riding dirt bikes on the playground; they ride dirt bikes across the playground and have placed ramps in the area, and it has posed a danger for children and trail users in the area. They cross the trail while people are walking and there have been a few close calls of people being struck by a dirt bike. She would like to know what the Council can do to protect residents and children using the trails and playground. She asked the Council to add this matter to a future meeting agenda to discuss any funds available for signage or enforcement by the Police Department. She suggested the Police should be able to issue fines and even impound vehicles that are being used dangerously.

She has spoken with several neighbors who are too afraid to be outside or to take their children to the playground because of the situation. She personally had a close call where she had to take a few steps back to allow dirt bikes to get out of her way before she could continue walking on the trail. She noted a Facebook group called Highland Hills Neighbors has been created and there are many stories from residents who have had an encounter with the dirt bikes; they have asked her to come to speak to the Council and represent their neighborhood about this issue.

Council Member Smith asked if the vehicles are e-bikes or dirt bikes. Ms. Power stated that they are both e-bikes and dirt bikes and the average age of the individuals operating them are 12 to 14 years of age. She discussed the topography of the area to illustrate how the dirt bikes are using the areas surrounding the trail and playground as a ramp so that they become airborne; they have also created trails in the open space and caused other damage. They have dug a hole to install a wooden ramp, and it will be costly to repair the damage.

Council Member Rodela asked if anyone had spoken with the parents of the juveniles operating the bikes. Ms. Power stated she does not have their identity and does not know exactly where they live. She has called the Police about the situation, but the Police have not been able to stop them and get their names because they use a trail that a police vehicle cannot drive on to get away. Mayor Ostler asked Chief Gwilliam if the police has been able to determine where the kids are coming from. Chief Gwilliam stated that the kids typically flee when the police arrive and the responding officers must ascertain whether it is worth putting the public at risk to try to apprehend kids on e-bikes. Recently, a Police Officer stopped an e-bike as the operator was trying to flee, and the officer was taken to the ground and injured. Additionally, the Police Department is being asked to pay for the damage caused to the bike. He noted that each city in the State is dealing with this issue. Mayor Ostler stated that he has observed conditions associated with e-bikes on trails and he asked who is best suited to address the issue. Public Works Director/City Engineer Trusty indicated there are signs on the City's trail system that communicate motorized vehicles are not allowed; additional signs could be installed closer to the playground where the activity mentioned by Ms. Power is occurring. Council Member Rodela stated she does not believe signage will deter the kids from riding their bikes in the area. This led to a brief brainstorming discussion among the Council and staff about optional solutions for addressing the issue. They concluded to use temporary construction fencing in the area to block access to the areas that have been used as ramps and trails, with Council Member Rodela noting she feels the best solution would be to find the parents of the kids to inform them that their kids should not be using their e-bikes in the park or on City trails.

Laurie Todd stated she has emailed the Council and some members of City staff, and she thanked those that have responded. She noted that motorized vehicles are not allowed on the mountain bike trails in the City and that is why they are likely going on the other trails and in parks. There is not really anywhere the bikes can be operated, because they are also not allowed on roads. Chief Gwilliam stated it depends on the classification of the e-bike, but Ms. Todd is accurate that most e-bikes are not allowed on roads or trails. Ms. Todd stated that the police have been called multiple times, and she does not believe the activity will stop until citations are issued or the bikes are impounded. Fencing may help to protect the kids that are playing on the playground, but the bike operators will find other ways to get into the green space and drive on the trails they have created. The bikes move at speeds up to 30 miles per hour and the conditions are very unsafe.

Council Member Smith asked if the City's ordinances clearly prohibit the operation of e-bikes on trails and in parks. Mayor Ostler answered yes. Council Member Smith asked why the Police Department is not enforcing that ordinance. City Attorney Patterson stated the police cannot issue a citation if they are not able to capture the violators. Chief Gwilliam added that the Police Department does not get a lot of cooperation from parents when they are found. Council Member Rodela stated that many people own e-bikes and wish to ride them in the community, and she feels it would be appropriate to find a way to cohabitatem and find a place for users to ride those bikes. She would like feedback from residents, particularly those who own e-bikes, on places they would like to operate the e-bikes in a safe manner. The Council discussed optional locations for safe e-bike

operation; they also discussed different classifications of e-bikes and the specifications, such as rates of speed and power for the different classifications. Mayor Ostler asked staff to include a discussion item on a future agenda; he asked Mr. Patterson to provide information regarding current ordinances in the City and be prepared to discuss options for addressing the issue.

Liz Rice stated that she has a motorcycle license and one of the first things she learned when training to obtain her license was to wear a helmet so that she could have an open casket funeral. This information was provided by an experienced Highway Patrolman who rode a motorcycle. She acknowledged that operation of e-bikes on the City's trails and in parks is a safety issue for other residents, as well as those operating the e-bikes. Until there is a death or broken neck or back, people will not take it seriously. She then commented about the golf cart issue, which is on tonight's agenda; she relayed an experience that happened in her neighborhood a few months ago. Seven children got on their grandparents' golf cart, and it nearly tipped over on them. Additionally, the owners of the golf cart use it to load their golf clubs and drive down 9600 North and cross a very busy highway to get to Fox Hollow Golf Course. She asked the Council to be very careful when considering this issue.

Aaron Gleave stated he is grateful the Council is considering the golf cart issue, which he raised several months ago. He is grateful for the thoughtful work that has been done by some and the consideration that has been given to this issue thus far. He sent an email to the Council this afternoon to communicate the foundational principles that he and other Highland residents are focusing on as they approach the issue of golf cart use in the City. There are zero incidents to date of any golf cart accidents or injuries, and he feels there is an opportunity to allow something very special for the community, an activity that can bring people together and offer families a chance to get out with their kids and connect to the community. He would love to be on his golf cart enough to know all the parents of the kids who are driving e-bikes in the City. In the two to three years that he has been driving his golf cart through the community, he has met many residents and expanded his connections unlike any other place he has ever lived. He is excited about the ordinance the Council will be considering tonight, and he encouraged them to avoid creating restrictions that defeat the purpose of the ordinance. Those that he has spoken with who own and operate golf carts are high quality people who are very community-minded and responsible. He expressed his strong support for approving an ordinance that will allow for golf cart use in the City.

## 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** *Stephannie Cottle, City Recorder*  
March 18, 2025

Council Member Cortney offered proposed amendments to the March 18 minutes; on page two of the minutes there's a brief discussion he started about the general fund balance versus the state maximum. What is included is accurate, but it omits Mr. Mortensen's observation that the City is spending down the balance. According to the video of the meeting, Mr. Mortensen said "we have proposed to use fund balance for additional items that have brought us below the 35 percent." Council Member Cortney proposed inserting the text "and that plans to spend fund balance have brought us below the 35 percent point" immediately after the text "has not been astronomical". Also, on page two of the minutes, the draft states that "Mr. Mortensen then explained the fund balances in other City funds are ..." According to the video, he said "use of fund balance" instead of "fund balances." Council Member Cortney proposed inserting the text "use of" immediately before the text "fund balances" in the fourth paragraph on page two. Finally, on page eight of the minutes, it states that Representative Chevrier said the data privacy act "was expounded on this year." According to the video, she said "so, HB444 is another data privacy bill that was passed this year, and it builds on that one from last year." Council Member Cortney proposed striking the word "expounded" and replacing it with the word "expanded."

*Council Member Doug Courtney MOVED that the City Council approve the meeting minutes from March 18, 2025, with proposed amendments discussed.*

*Council Member Ron Campbell 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 Courtney</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. ACTION ITEMS**

#### **a. ACTION: Lone Peak Public Safety District Fiscal Year 2025-2026 Tentative Budget General City Management**

*David Mortensen, Finance Director*

The City Council will consider approval of the Lone Peak Public Safety District Fiscal Year 2025-2026 Tentative Budget that was adopted by the Lone Peak Public Safety District Board on April 29, 2025.

Finance Director Mortensen explained in their April 29, 2025, Board Meeting, the Lone Peak Public Safety District (LPPSD) Board approved their Fiscal Year 2025-2026 Tentative Budget which includes assessments due from Highland City of \$245,916 for Administration, \$3,162,739 for Police, and \$2,689,539 for Fire/EMS. He reviewed highlights from each Department:

- Administration:
  - Each City is responsible for its assessment from Central Utah 911. Dispatch fees are increasing by approximately \$39,000 largely due to wage adjustments.
- Police:
  - The Board authorized a salary increase of 6% total to be allocated based on the Chief's direction within the department. The salary increases also increase overtime, call pay, retirement, and FICA/Medicare.
- Fire:
  - The fire department expects to see a \$77,000 increase in revenue between Utah County reimbursements and increased ambulance revenue.
  - The fire department plans to use \$23,000 of grant money for their mental health program.
  - Similar to police, the Board authorized a salary increase of 6% total to be allocated based on the Chief's direction within the department. Again, the salary increases also increases overtime, call pay, retirement, and FICA/Medicare.
  - Three engineer positions were added that will be promotional opportunities for firefighters to take on to oversee care of our heavy apparatus.
  - Our part-time firefighters will receive a \$1.00 per hour increase.

This Lone Peak Budget will have the following impact on the City Budget:

- \$3,162,739 in the General Fund, account 10-54-31 (Police - Lone Peak Public Safety Dist.).
- \$245,916 in the General Fund account 10-57-11 (Administration Expense).
- \$2,689,539 in the General Fund account 10-57-31 (Fire/EMS - Lone Peak Public Safety Dist.)

Council Member Campbell clarified that the tentative budget does not include the three new full-time

employees (FTEs) that were requested by the Fire Department. Mr. Mortensen stated that is correct.

Council Member Cortney referenced medical insurance increases both in Highland City and for the LPPSD and noted it is his understanding that the increases are a result of higher-than-normal usage. Mr. Mortensen stated that is correct; rates are based upon group size and usage, but because the number of enrollees in the medical insurance program is less than 100, the City does not receive detailed usage information. Council Member Cortney stated he was asking the question to gauge whether it makes sense to maintain the current employee group structures in terms of benefits programs, or to separate public safety from Highland City, but he believes it is best to maintain the current structure. Council Member Smith noted it is his understanding that there was an increased usage of emergency rooms rather than urgent care; emergency rooms visits are much more expensive, and he suggested that the City educate employees on other options that are available to them and to avoid using the emergency room unless absolutely necessary. The led to brief high level discussion regarding costs associated with utilization of different facilities, as well as the out-of-pocket costs employees pay for different types of visits.

Mr. Mortensen then presented a spreadsheet illustrating the increases in LPPSD assessments from FY 2025 to 2026; Highland's total assessment will increase \$408,341, but the final budget will also include an increase to animal shelter fees of approximately \$20,000. Additional adjustments related to wage adjustments will also impact the final budget. The LPPSD Board is planning to meet in a work session on May 13 to continue their budget discussions, with a business meeting scheduled for the following day to adopt a final budget. Mayor Ostler briefly explained the additional issues the LPPSD Board will be discussing during their work session, and he encouraged anyone interested in those issues to attend the meeting.

Council Member Smith referenced the LPPSD budget document and indicated that it has conflicting information in terms of the amount of revenue the District collects; one location cites over \$10 million and another cites \$9.1 million. Council Member Cortney stated that the \$10 million figure is total revenues and the \$9.1 million is the City assessments. City Administrator Wells stated the gap between the two numbers is the amount of revenue the District collects from other sources, such as ambulance billing, the Wildland Fire program, and aid to the County. Council Member Smith stated he deeply appreciates the Public Safety Departments that serve Highland City and believes they are very well managed, which has resulted in Highland being rated as one of the safest cities in the State. However, looking back to 2021, Highland's portion of the LPPSD budget was \$4.1 million and that has increased to \$6 million in less than five years. He understands the need to increase wages to recruit and retain quality employees, but he is concerned about a 50 percent increase in such a short time. He asked if the District would continue to increase wages at the pace of 10 percent each year. Police Chief Gwilliam stated he cannot predict the future, but he is still having a difficult time recruiting employees due to the wages paid by the District in comparison to wages paid by other entities. He has had two openings in the Department for over 45 days and has had a hard time filling those openings. Council Member Rodela asked if that means the Department is understaffed and how that impacts the safety of the community. Chief Gwilliam stated that he is forced to pay other officers overtime wages to cover the shifts that would have been covered by the two vacant positions. This led to a brief discussion among the Council and staff regarding staffing levels of the Department and the number of employees that are working each shift as well as increased costs related to providing officers for local schools. Fire Chief Patten also offered information about his recruitment efforts and staffing levels; since being appointed to his position four years ago, he has been 'playing catch-up' in terms of staffing and appropriate compensation of employees. His goal is to pay his employees at the median wage when compared to similar agencies, but he has not been able to achieve that goal to date. His latest budget proposal would move compensation to the median wage, but that could change easily when other agencies adjusted their wages this year.

Mayor Ostler noted the Chief's requested an eight percent increase for their employees and the Board approved six percent increases in the tentative budget; he checked with other Mayors and was told that they would be giving between four and seven percent increases for their public safety employees and he is hopeful six percent

for LPPSD employees this year will help the District be competitive.

Council Member Smith referenced his earlier comments about an average yearly increase of 10 percent in the LPPSD budget and asked 'where does it end'. He stated the City will pay nearly \$6 million to the LPPSD, \$1 million of which is funded by the public safety fee and the other \$5 million comes from sales tax, property tax, and franchise taxes. Mr. Mortensen stated that is correct. Mayor Ostler stated the Council has discussed funding sources for the LPPSD assessment in the past and there was some support for increasing the public safety fee when the assessment is increased. He asked if there is an appetite for a fee increase at this time. Council Member Smith stated that must be an ongoing discussion, but at this time he is not comfortable raising the public safety fee because many other fees paid by residents have already been increased. There is some concern about the State Legislature eventually prohibiting public safety fees. Council Member Campbell agreed with Council Member Smith's position but expressed concern that the public safety fee doesn't actually cover the public service; masking increases by absorbing them into different parts of the budget is problematic and not transparent. The City does not have much control over many different fees that are charged to residents, but absorbing increases will impact service levels in other areas of the City, and this will eventually be a serious problem. He is not ready to consider a public safety fee increase at this time but supports an ongoing discussion of the issue.

*Council Member Kim Rodela MOVED that City Council approve the Lone Peak Public Safety District Fiscal Year 2025-2026 Tentative Budget that was adopted by the Lone Peak Public Safety District Board on April 29, 2025.*

*Council Member Doug Courtney 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 Courtney</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*

**b. PUBLIC HEARING/ORDINANCE: Highland City FY 2025-2026 Tentative Budget General City Management**

*David Mortensen, Finance Director*

The City Council will consider adoption of the Highland City Fiscal Year 2025-2026 Tentative Budget.

Finance Director Mortensen presented a spreadsheet titled 'all funds summary' for the City's Fiscal Year (FY) 2025-2026 budget; he noted changes that have been made to the budget since the Council's last review on April 29 include:

- Increased Garbage Collection Fees - \$34,084
  - Due to expected increase in North Pointe fees of \$34,121
  - Includes increase of monthly can costs of \$1.21 for first garbage can, \$2.35 for second garbage can, and \$1.55 for recycling can
- Transfer of \$250,000 from General Fund to Roads Capital Project Fund for 10400 & 6000 W Sidewalk and Crosswalk project
- Small decrease (\$4,464) in General Fund interest due to transfer of funds to Roads Capital Fund

Council Member Campbell stated that this presentation brings him back to his previous concerns about fees; the

City is charged a fee for garbage collection, but the fees collected by the City from residents do not cover the City's costs. So, the difference is being made up by using the City's General Fund. At some point, the City must increase the rate to residents to pay for service. Mr. Mortensen stated that the garage rate scenario the Council supported was a 'break-even' option. Assistant City Administrator/Community Development Director Baughman stated that is correct; the General Fund is not subsidizing the garbage fund.

Mr. Mortensen then stated additional potential changes to the budget before final adoption include:

- Water Rates
  - Study underway – last study called for small additional increases each year that were not implemented
- Cemetery Fund Study
  - Project in process with Zions Bank Public Finance
  - Will impact Veteran's area project
- Increase to Lone Peak assessment due to animal shelter fee increase
- Certified Tax Rate – Provided by Utah County in early June
- Public Safety Fee (75% of taxes used rule)

There was a brief discussion among the Council and staff about the timing of the Cemetery Fund Study, with the Council expressing a desire to have the findings of the study available before adoption of the final budget.

Mr. Mortensen then further discussed the public safety fee, providing revenue options for the Council to consider funding the increase to the City's assessment. The Council can continue to fund 75 percent of the assessment with taxes or increase the public safety fee to cover the increase. Increasing the fee from \$15.25 per month to \$19.35 per month (27% increase) would raise approximately \$285,000 in revenue but could also spur political questions from the State Legislature.

Council Member Smith complimented Mr. Mortensen on the organization and formatting of the budget document. He discussed general fund revenues listed in the all funds summary and asked where the revenue generated by the road fee is contained in the budget. Mr. Mortensen stated that it is deposited into fund 56, the transportation utility fund; it is located on page 59 of the budget and has a budget of approximately \$1.2 million. Council Member Smith asked why the revenue generated by that fee is not deposited into the general fund and then transferred elsewhere, which is how the City handles other user fees, such as the public safety fee. It is somewhat confusing to have different funding sources deposited into the transportation utility fund. Mr. Mortensen stated that the road fee is collected through the utility fee and Administration felt it made sense to track the revenues of the fee in their own fund, rather than intermingle the revenue with taxes and other sources. However, that can be adjusted if the Council gives such direction. City Administrator Wells stated that the transportation utility fund was created specifically for transparency and to keep the revenues generated by that fee from mixing with other revenues in the General Fund; this is an attempt to address concerns among the State Legislature about the fee being a revenue raising mechanism rather than an actual utility fee. Council Member Smith then inquired as to the funding source of the \$6.9 million balance in the utility transportation fund. Mr. Mortensen stated the City has a \$5.4 million grant from Mountainland Association of Governments (MAG) for the 4800 West widening project.

Mayor Kurt Ostler opened the public hearing at 7:15 p.m.

Lize Rice stated that the budget is much clearer than in the past. She then asked why the Council didn't have a public hearing regarding the Lone Peak Public Safety District (LPPSD) Budget. Mayor Ostler stated the LPPSD Board held the required public hearing. Ms. Rice then referenced the recent creation of a new school district, which will cause some changes in current district boundaries; she is concerned about losing resource officers that have been located at schools and that is concerning to her. She will always support public safety and appropriate funding for public safety employees.

Mayor Kurt Ostler closed the public hearing at 7:17 p.m.

Council Member Smith cited the increase in the utility transportation fund from FY 2025 to 2026 and asked about the cause of that increase. Mr. Mortensen stated that the increase is based upon a projected increase in property tax revenue as well as population. This led to brief discussion about ongoing development projects in the community and current growth trends that can be relied upon to make budget projections.

*Council Member Ron Campbell MOVED that City Council approve the ordinance adopting the Highland City Fiscal Year 2025-2026 Tentative Budget and schedule a public hearing for Tuesday, June 17, 2025, at 6:00 pm in the Highland City Council Chambers to consider the adoption of the final budget.*

*Council Member Scott L. Smith SECONDED the motion.*

Council Member Cortney asked if the public hearing must commence at 6:00 p.m. City Attorney Patterson stated that is the time that will be advertised on the agenda, but the hearing will commence as close to that time as possible based upon other items on the meeting agenda.

*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. PUBLIC HEARING/ORDINANCE: Property Boundary Adjustment Regulations (SB104) *Land Use (Legislative)***

*Development Code Update (Legislative)*

*Rob Patterson, City Attorney/Planning & Zoning Administrator*

The City Council will consider proposed text amendments related to the procedures for adjusting property boundaries and combining properties.

City Attorney/Planning & Zoning Administrator Patterson explained in the 2025 state legislative session, the legislature adopted SB 104, which revises the state laws regarding boundary line adjustments, lot line adjustments, and lot combinations that were adopted in 2021. Staff believes that this bill may help resolve the conflict the City has had with the County regarding consolidating lots and combining lots with open space parcels. SB 104 removes the previous regulations and classification of property adjustments that were known as parcel boundary adjustments, lot line adjustments, and lot combinations. Now, per SB 104, adjustments to property boundaries are either "simple boundary adjustments" or "full boundary adjustments." There are also no longer any distinctions between boundary adjustments based on whether the property is a lot (subdivided property) or a parcel (property of record not part of a subdivision).

- Simple boundary adjustments: any adjustment of property boundaries that does not create new lots, affect public rights of way, municipal utility easements, public property, other existing easements, onsite wastewater systems, or internal lot restrictions. Simple boundary adjustments are "simple" adjustments to boundary lines that include exchanging property between property owners or combining properties. Simple boundary adjustments do not require a plat amendment and will be approved by staff so long as there is no violation of city zoning and land use regulations.
- Full boundary adjustment: everything that is not a simple boundary adjustment. All full boundary

adjustments require a subdivision plat amendment and survey of property. The process for a plat amendment has been modified somewhat to provide a longer objection period from adjacent property owners but otherwise remains the same process as currently in place.

SB 104 also establishes that a "boundary establishment" does not require municipal approval. A boundary establishment is a recorded document that clarifies and establishes a disputed or uncertain boundary line between property owners. The City did not typically review these types of documents prior to SB 104. Staff has proposed amendments to the City's development code to reflect the changes to state law imposed by SB 104. This will hopefully simplify the process for simple boundary adjustments and clarify that simple boundary adjustments--including lot combinations--are to be accepted by the county when approved by the city. As part of the proposed amendments, staff has retained language referring to previously approved lot and parcel combinations, so to ensure that Highland residents that opted for a lot or parcel combination under prior law are not required by the city to re-do their combination. However, those residents could, if they chose, proceed under the new "simple boundary adjustment" process to combine their properties in order to have the county recognize their combination. Staff has prepared the proposed text amendments in order to comply with SB 104. The Planning Commission held a duly noticed public hearing regarding these amendments on April 22, 2025. No written comments were received prior to the meeting. No comments were made during the hearing. The Planning Commission discussed the amendments and how they would apply to various scenarios and then moved to recommend approval of the amendments to the City Council. Staff recommends that the City Council consider the proposed amendments, hold a public hearing, and approve and adopt the proposed amendments, with the following findings:

1. The proposed amendments incorporate and reflect the boundary adjustment procedures set forth in SB 104.
2. The proposed amendments retain City zoning recognition of previously approved lot and parcel combinations, as previously adopted by the City Council.

Council Member Smith asked if staff has talked with the County to see if this change will address their concerns and satisfy their recording requirements. Mr. Patterson stated he has not reached out to them, but he will.

Mayor Ostler, Council Member Smith, and Council Member Cortney offered examples of different types of land use transactions/issues and asked which category they would fall under in terms of a boundary adjustment. Mr. Patterson answered each example offered based upon the language of the new law and the proposed ordinance amendments.

Mayor Kurt Ostler opened the public hearing at 7:34 p.m.

Eileen Miller, Utah Valley Home Builders Association, offered an additional scenario for Mr. Patterson to consider; there are two existing properties with a fence between them for seven years, but there is some contention between the property owners due to a boundary by acquiescence or adverse possession situation, and the City gets involved and issues a building permit for a property that is actually encroaching on the other property. With the building permit in hand, the permittee begins constructing a structure over the property line. This is a real situation that was litigated all the way to the Supreme Court and there were two points at issue: the fence being in place for seven years constituted the property line, but one owner was paying taxes on property that was on the other side of the fence, so the ownership issue was convoluted. She asked if this would be a full or simple boundary adjustment situation. Mr. Patterson stated it would potentially be neither and, instead, could be a boundary establishment issue. There are two doctrines that must be observed; the fence establishing the property line and adjusting the boundary of the property according to the placement of the fence. Ms. Miller stated she is wondering if the new law or ordinance will address the issue; if the example she cited becomes a legal issue and the City has issued a building permit for one of the property owner, the City could become a party to the litigation. Mr. Patterson stated that there have been similar situations in the City in the past and the City's advice to the property owners has always been for them to settle the

matter privately before submitting applications to the City. Ms. Miller stated the County's GIS data has been updated to make property boundaries very clear and she hopes there will be less property line disputes in the future. She is still interested in the City's interpretation of the State law, however, because there will likely still be issues in the future.

Liz Rice stated that if she were to sell off part of her property, her mortgager is not going to be happy about it because it was part of the collateral for her loan. She asked if this law or ordinance addresses those situations. Mr. Patterson stated that mortgages are typically based upon recorded deeds of trust and if a portion of a property is sold, the mortgage company could invoke an escalation clause and require her to pay her loan at that time. However, their interest will be superior to any boundary adjustment that is made, and they can foreclose and take all of property, even if a portion is part of a boundary adjustment. City Administrator Wells added that when she made a boundary line adjustment in the past, she was required to prove that her mortgage company agreed to the adjustment.

Ms. Miller stated that in the scenario she presented initially, one of the property owners still had a mortgage; the boundary adjustment depreciated the value of the property that still had a mortgage, and she anticipates that the previous property taxes for the strip of land as well as the depreciated value of the property should be paid by the person who built the structure. The construction of the structure basically resulted in a taking of a portion of the square footage of the property.

Mr. Patterson stated the City could require proof of clear title when considering a boundary adjustment.

Council Member Smith asked Mr. Patterson if he needs the Council to determine who will be the appeal authority for a boundary adjustment matter. Mr. Patterson answered yes; he asked that they include that direction in their motion, unless they are comfortable with the language included in the draft ordinance.

Mayor Kurt Ostler closed the public hearing at 7:47 p.m.

*Council Member Kim Rodela MOVED that the City Council ADOPT the ordinance amending City code related to boundary adjustments with the retention of the definition of "combination" for previously approved combinations.*

*Council Member Doug Cortney SECONDED the motion.*

*The vote was recorded as follows:*

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

*Yes  
Yes  
Yes  
Yes  
Yes*

*The motion carried 5:0*

**d. PUBLIC HEARING/ORDINANCE: Adoption of Fire Code Appendices (HB368) Land Use (Legislative)**

*Development Code Update (Legislative)*

*Municipal Code Update (Legislative)*

*Rob Patterson, City Attorney/Planning & Zoning Administrator*

The City Council will consider proposed text amendments to adopt all appendices of the state fire code.

City Attorney/Planning & Zoning Administrator Patterson explained in the 2025 state legislative session, the

legislature adopted HB 368, which changed state law regarding many aspects of land development that will be addressed in a separate agenda item, but this item deals with one specific provision of HB 368, found in lines 4323-4324: "A municipality may adopt and enforce any appendix of the International Fire Code, 2021 Edition." Staff had long treated all appendices of the state fire code as adopted and enforceable. This provision calls that into question as it may be interpreted that we must first adopt all appendix to be able to enforce them. Accordingly, at the recommendation of the building official, fire marshal, and fire chief, staff is proposing to adopt all appendices of the International Fire Code, 2021 Edition, and to adopt any appendix of a different fire code edition if adopted by the state. These appendices provide specific rules and regulations for a wide variety of fire code issues, or provide supplemental or explanatory regulations to provisions of the fire code, and currently include:

- Appendix A - Board of Appeals
- Appendix B - Fire-flow requirements for buildings
- Appendix C - Fire hydrant location and distribution
- Appendix D - Fire apparatus access roads
- Appendix E - Hazard categories
- Appendix F - Hazard ranking
- Appendix G - Cryogenic fluids - weight and volume equivalents
- Appendix H - Hazardous materials management plan (Hmmp) and hazardous material inventory statement (Hmis) instructions
- Appendix I - Fire Protection Systems - noncompliant conditions
- Appendix J - Building information sign
- Appendix K - Construction requirements for existing ambulatory care facilities
- Appendix L - Requirements for fire fighter air replenishment systems
- Appendix M - High-rise buildings - retroactive automatic sprinkler requirement
- Appendix N - Indoor trade shows and exhibitions

The proposed text amendments include an amendment to the municipal code to reflect the adoption of the appendices as part of the City's adoption of the state building and fire code as well as amendments to the development code to more specifically require all development and construction to comply with fire code, including all relevant appendices. The Planning Commission held a duly noticed public hearing regarding these amendments on April 22, 2025. No written comments were received prior to the meeting. No comments were made during the hearing. The Planning Commission discussed the amendments and whether they would be retroactive. Staff has been treating these appendices as effective already, so there would be no new enforcement, and to the extent something out of conformity with the fire code appendices was approved by the City prior to now, it would likely have grandfathered, non-conforming status. The Commission then moved to recommend approval of the amendments to the City Council. Staff recommends that the City Council consider the proposed amendments, hold a public hearing, and approve and adopt the proposed amendments, with the following proposed findings:

1. The proposed amendments address the allowance under HB 368 for cities to adopt the appendices of the 2021 fire code.
2. The proposed amendments ensure the City can apply and enforce relevant requirements of fire code found in the appendices to the 2021 international fire code, or future fire codes adopted by the state.

Mayor Kurt Ostler opened the public hearing at 7:52 p.m.

There were no persons appearing to be heard.

Mayor Kurt Ostler closed the public hearing at 7:52 p.m.

Council Member Smith asked if the Design Review Committee (DRC) enforces the Fire Code, to which Mr. Patterson answered yes and noted most enforcement is fairly routine. Council Member Smith asked if the Building Inspector participates in that process, to which Mr. Patterson answered yes.

*Council Member Scott L. Smith MOVED that the City Council ADOPT the two ordinances amending City municipal and development codes related to the adoption of fire code appendices as described in the agenda.*

*Council Member Brittney P. Bills 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 Courtney</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*

**e. PUBLIC HEARING/ORDINANCE: Procedures for Classification and Approval of New Business Uses (SB179) *Land Use (Legislative)***

*Development Code Update (Legislative)*

*Rob Patterson, City Attorney/Planning & Zoning Administrator*

The City Council will consider a proposed text amendment to create city-wide procedures to review new and unlisted business uses within non-residential zones.

City Attorney/Planning & Zoning Administrator Patterson explained in the 2025 state legislative session, the legislature adopted SB 179, which requires every City to amend its land use regulations as follows:

- Create a process to classify a proposed business use as either allowed as an existing use or as a new or unlisted use.
- Create a process to review a new or unlisted business use to determine whether it should be allowed for one or more zones.
- Amend all zones that have a list of approved business uses to refer to the processes above.

The proposed text amendment accomplishes these goals. The proposed amendments have staff (zoning administrator) be the land use authority for classification requests, meaning requests to determine whether a proposed use is permitted or not under the current list of allowed uses. This is how these types of requests have been practically handled prior to now. The amendments then propose--as required by SB 179--that the City Council is the land use authority to decide whether a new or unlisted use should be allowed within a particular zone. For reference, two of the City's zones (PO Professional Office zone and RP Residential Professional zone) already had procedures to review new or unlisted uses to determine whether such uses should be permitted within the zones because the proposed use is compatible with existing allowed uses. Staff has taken these existing procedures and expanded them to apply to all zones. In reviewing new or unlisted uses, staff proposes the following criteria to determine whether a use aligns with an existing use or should be approved as a new, compatible use for the zone:

1. Compatibility of the proposed business use with the plain language of zoning regulations related to existing land uses, including restrictions or limitations on existing uses and relevant definitions;
2. Compatibility of the proposed business use with the intent and purpose of the potential zones;
3. Compatibility of the proposed business use with the General Plan;
4. Compatibility of the proposed business use with the uses of adjacent properties within potential zones;
5. The nature, scope, and impact of the proposed business use compared to existing or allowed uses;
6. Whether the proposed business use is expressly permitted in another zone; and
7. Whether the proposed business use or a similar or aligned use is expressly prohibited by applicable land use regulations.

Staff recommends that the City Council consider the proposed amendments, hold a public hearing, and approve and

adopt the proposed amendments with the finding that they meet the requirements of SB179.

The Council and staff engaged in high-level philosophical discussion about the intentions of the State when drafting and adopting this new legislation, after which Council Member Cortney asked why the senior care/assisted living overlay is not being updated as part of this ordinance. Mr. Patterson stated that for commercial zones of the City, there is a statement that indicates that if someone wants to pursue a use that is not listed as permitted, an applicant can refer to a process defined in the code. He did not include that statement in the senior care/assisted living overlay zone because it is not a true commercial zone in that it only allows two uses: assisted living and nursing facilities. It is intended as an overlay zone and a residential zone could be placed on top of it to allow an applicant to pursue residential or assisted living facility development. Council Member Campbell asked if that includes group homes, to which Mr. Patterson answered yes. Council Member Cortney stated he is comfortable with that position.

Mayor Kurt Ostler opened the public hearing at 8:07 p.m.

There were no persons appearing to be heard.

Mayor Kurt Ostler closed the public hearing at 8:07 p.m.

Council Member Cortney referenced the section of the ordinance that deals with timeframes for the Land Use Authority to make a decision on potential new business uses; he would like to change the proposed 30-day timeframe to 45-days because sometimes there are more than 30 days between a Council meeting and giving an additional 15 days would provide some flexibility.

*Council Member Doug Cortney MOVED that the City Council ADOPT the ordinance amending City code related to classification of business uses with changes to the timeframes to be 45 days for a hearing, 45 days for a continued meeting, and final decision within 14 days after last meeting.*

*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*

Council Member Cortney indicated he will reach out to State Legislators to encourage them to change a decision on this issue to be legislative rather than administrative; he believes that was an oversight on their part.

**f. PUBLIC HEARING/ORDINANCE: Land Use Regulation Updates per HB 368 *Land Use (Legislative)***

*Development Code Update (Legislative)*

*Rob Patterson, City Attorney/Planning & Zoning Administrator*

The City Council will consider proposed text amendments to reflect and incorporate changes to land use development procedures as required by HB 368.

City Attorney/Planning & Zoning Administrator Patterson explained in the 2025 state legislative session, the legislature adopted HB 368, which takes effect May 7. The bill changed state law regarding many aspects of land development. These changes include many changes to the building permit application, review, and

approval process, which do not need to be incorporated directly into the City's code. Other portions of HB 368 impose new state regulations that require updates to existing city codes, as set forth below:

- **NO APPEAL HEARINGS (Lines 4289-4290)** HB 368 prohibits any city from requiring a public hearing as part of a request for a variance or a land use appeal. The City was already operating this way: we hold appeal hearings that are open to the public but that are not public hearings at which the public can comment. To ensure that there is no question regarding this procedure, Staff proposes removing any reference to "hearing" within the City's appeal authority procedures.
- **NEW SUBDIVISION BONDING REQUIREMENTS (Lines 3473-3635, 4116-4255)** HB 368 modifies the long-standing bonding procedures for subdivisions. The changes imposed by HB 368 are summarized below:
  - Establishes hard deadlines (generally 15 days, with exceptions for inspections impacted by winter conditions or exceptional circumstances) for completion of inspections of subdivision improvements, determining whether to accept or reject improvements, and the release of assurances.
  - Warranty assurances are no longer able to be required with a performance/completion assurance, but only at the time the warranty period begins
  - Modifies what a performance or warranty assurance covers. Now it appears that completion assurances are tied to categories of improvements in terms of releasing the assurances (e.g., culinary systems, landscaping, transportation, etc.). It is unclear whether performance and warranty assurances are to be handled on an improvement category basis for warranty purposes, i.e., whether a subdivision may enter warranty for a specific category (water systems) while other work remains incomplete (e.g., roads). Staff's position is that there is only one warranty period for a subdivision, rather than multiple warranty periods for various improvement categories.
  - Modifies the release requirement for performance assurances to require 90% of the assurance be released once the improvements within an improvement category are completed, inspected, and accepted. The remaining 10% remains until the end of the warranty assurance.
  - The warranty assurance now appears to directly correspond with the performance assurance, so the City must allow the same forms of assurance for both types of assurances.
  - Cash assurances must be deposited in interest-bearing accounts, and the developer is entitled to the earned interest on the account.
  - Extension of the warranty period from 1 to 2 years now must be based on industry standards.

HB 368 is somewhat unclear or contradictory as to the assurance requirements, so the proposed amendments may need to be revisited as developers and municipalities begin to apply the new regulations. Staff is also evaluating whether to keep cash bonding as one of the approved forms of assurances, given the new requirement to track and return accrued interest. Staff may propose additional changes to the bonding process in a future amendment as we weigh the administrative burden of cash bonds/interest vs. the ease of access to the bond.

- **ADJUSTED ANNEXATION PROCEDURES (Lines 183-1908)**
  - HB 368 adjusts several procedures, definitions, conditions, and requirements related to annexation of property. Because the state annexation code is adjusted frequently and supersedes city code, staff proposes removing all city-specific annexation provision and simply referring to state code for annexation procedures. The only provisions that staff believe are important for the City to retain in its code regarding annexation address the broad discretion of the City to review annexations, to accept or reject an annexation, and to set terms, conditions, and restrictions on annexation.

The Planning Commission held a duly noticed public hearing regarding these amendments on April 22, 2025. No written comments were received prior to the meeting. One resident spoke during the hearing to raise concerns that the state legislature was further restricting local government authority with land use and whether a city could challenge these (or other) restrictions. The Planning Commission discussed the amendments and how they will affect the administration of developments, particularly with the new infrastructure categories and timing of warranty bonding and expressed support for staff's position to treat the warranty period as triggering for the entire subdivision, not for each improvement category. The Commission also discussed and asked questions regarding the changes to the building permit process from HB 368, which are not directly reflected in City code. The Commission then moved to recommend approval of the amendments to the City Council, and with that motion incorporated one additional change to the proposed amendments clarifying that the refund that is required to be provided if the City fails to meet deadlines is based upon the bond amount for a particular infrastructure category, as recommended by staff. This change has been incorporated into the proposed amendment included with this report.

Staff recommends that the City Council consider the proposed amendments, hold a public hearing, and APPROVE and ADOPT the proposed amendments, with the finding that the proposed amendments address and comply with the land use requirements and procedures amended or established by HB368.

Mr. Patterson facilitated high level discussion among the Council regarding the implications of some of the proposed ordinance amendments, including how the City establishes a bond amount; tracking interest on cash bonds for a development; and consideration of a single warranty bond rather than several different types of warranty for a development.

Mayor Kurt Ostler opened the public hearing at 8:29 p.m.

There were no persons appearing to be heard.

Mayor Kurt Ostler closed the public hearing at 8:29 p.m.

*Council Member Scott L. Smith MOVED that the City Council ADOPT the ordinance amending City development code to conform to HB 368 as recommended by the Planning Commission, and information from the City Attorney, Planning Commission, and the agenda.*

*Council Member Kim Rodela 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 Courtney</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 requested a break. Meeting recessed at 8:30 p.m. The meeting resumed at 8:43 pm.

**g. ORDINANCE: Golf Cart Ordinance Municipal Code Update (Legislative)**

*Rob Patterson, City Attorney/Planning & Zoning Administrator, Ron Campbell, Council Member*  
*The City Council will consider an ordinance to permit golf carts on at least some City streets and to*

provide rules and regulations for golf cart operations.

City Attorney/Planning & Zoning Administrator Patterson explained the Council has had several discussions during previous council meetings regarding golf carts. The Council asked staff to survey adjacent cities as to why or why not those cities permitted golf carts on their city streets. After receiving this information, discussing the advantages and disadvantages of allowing golf carts, and potential regulations, City council members directed staff to prepare an ordinance allowing and regulating golf carts for the Council's consideration. Mr. Patterson provided background information regarding the matter; by default, golf carts are not permitted to be driven on any street within the state of Utah, as they do not qualify as street-legal motor vehicles. Utah Code 41-6a-1510 gives municipalities the authority to allow golf carts on city streets, if the municipalities choose. If a municipality decides to allow golf carts on city streets, the municipality is required to adopt and provide sufficient parameters regarding the operation of golf carts, including on which streets golf carts are permitted, who can operate golf carts, and hours golf carts are allowed to be operated. However, regardless of the regulations adopted by a municipality, golf carts are not permitted on any non-city street, which for Highland means that golf carts are not permitted on SR-92, Alpine Highway, and North County Blvd. This means that a person driving a golf cart cannot cross these streets, so someone who lives north of Timpanogos Highway cannot drive a golf cart to the Highland Family Park or the City splash pad. Further, golf carts are exempted by state law from titling, odometer statement, vehicle identification, license plates, and registration under Title 41, Chapter 1a, Motor Vehicle Act; county motor vehicle emissions inspection and maintenance programs under Section 41-6a-1642; motor vehicle insurance under Title 41, Chapter 12a, Financial Responsibility of Motor Vehicle Owners and Operators Act; driver licensing under Title 53, Chapter 3, Uniform Driver License Act; and certain state fees. The proposed ordinance does not attempt to require any of these items. The proposed ordinance, which was modeled after ordinances in other communities, allows golf carts on city streets with certain rules (some of which are incorporated as reminders of existing law, rather than enacting new law):

- Drivers/passengers are subject to alcohol, DUI, and open container laws
- Golf carts cannot be driven on state highways or any city road with a posted speed limit greater than 25 MPH (the Council can choose whether to add or remove this restriction)
- Golf carts cannot be driven on City parks, trails, open space, cemetery, or sidewalks (except for parking or driveway access)
- Drivers must be 16 years old and have government-issued identification demonstrating their age - the Council can set a different age limit (e.g., 18 years old)
- Golf carts cannot have more riders than seats and each rider must be in their own seat
- Golf carts generally cannot be operated before sunrise or after sunset unless the cart has headlights, taillights, and safety reflectors
- Golf carts must stop at all stop signs (golf carts are treated like bicycles, which do not always need to stop at stop signs)
- Golf carts cannot be driven more than 25 MPH
- Golf carts must comply with City vehicle parking regulations
- Property owners (e.g., churches, schools, businesses, etc.) can prohibit golf carts on their property
- Violations of golf cart rules are infractions (like speeding tickets)

Mr. Patterson noted staff needs the Council to make a decision on the following matters:

1. Whether to adopt the ordinance allowing golf carts, and, if so:
2. What age should golf cart drivers be? (16, 18?)
3. Whether to restrict golf carts on City roads with speed limits over 25 MPH (e.g., Highland Blvd., Canal Blvd., 10400 N.). If the Council keeps the restriction prohibiting golf carts on streets with speeds over 25 MPH, then this will prevent residents from driving golf carts across 10400 N, for example, to reach the Highland Family Park or crossing Canal Blvd.
4. Any other changes to the ordinance the Council wishes to make.

Mr. Patterson concluded Police Chief Gwilliam has reviewed the proposed ordinance and if the Council chooses to allow golf carts, he is supportive of the restrictions outlined therein. He facilitated discussion among the Mayor, Council, and staff regarding the four questions to which staff needs answers from the Council. The discussion centered on insurance requirements for golf cart vehicles; the types of roads the City has the ability to allow golf carts on; and the manner in which golf cart regulations are enforced in cities where they are allowed.

Council Member Campbell stated he is comfortable allowing golf carts on roads with a speed limit of 25 miles per hour or less, and carving out other streets on which golf carts would be allowed.

Council Member Bills stated she is unsure that carving out certain streets will be helpful; she looked at feedback regarding the St. George golf court ordinance and some residents expressed confusion when trying to figure out which roads they could drive their golf cart on. She added she does not believe a school identification card should be considered valid identification for a golf cart driver because most school ID cards don't list a person's age.

*Council Member Doug Cortney MOVED to extend the meeting to 10:00 p.m.*

*Council Member Ron Campbell SECONDED the motion.*

*All voted in favor, except Council Member Scott L. Smith.*

Police Chief Gwilliam addressed the comments regarding the ability to enforce a golf cart ordinance; a law enforcement officer cannot stop a golf cart unless they have probable cause, and he listed some violations that would be clearly obvious that would warrant an officer stopping a golf cart. This led to continued philosophical discussion and debate about whether allowing golf cart operation in the City is appropriate, as well as reasonable restrictions to place on golf carts, such as age limit for the driver; restricting golf cart operating during certain weather conditions or after dark; making a parent responsible for illegal operation of a golf cart by a minor; and limiting golf carts to residential roads with a speed limit of 25 miles per hour or less.

Council Member Smith expressed his concerns about allowing golf carts because of the increased likelihood of a golf cart hitting a pedestrian; he cited statistics for automobile/pedestrian accidents and the percentages of deaths based upon the speed the vehicle was moving. The same statistics would be true for a golf cart accident, and, for that reason, he is opposed to allowing golf carts on streets with a speed limit greater than 25 miles per hour. Council Member Cambell noted it is important to understand that golf carts have a governor that restricts their speed to 20 miles per hour or less, regardless of the speed limit of the road.

Council Member Cortney referenced the discussion of limiting golf cart operation in certain weather conditions or after dark; he noted lights or reflectors are already required if there are unfavorable atmospheric conditions that prevents visibility at a distance of 1,000 feet. This is already required by the bicycle code, which golf carts must also follow. If this becomes a problem, the City would have the ability to enforce that regulation. Relative to penalties for violations, he would very much like for the penalty listed under 10.08.060(B)(a), driving under the influence of alcohol, to be a misdemeanor rather than an infraction.

Mr. Patterson asked the Council if they want a separate provision to be included in the ordinance to hold parents responsible for penalties associated with their child's operation of a golf cart. The Council answered yes.

Council Member Cortney stated that he would prefer to require seat belts and proof of insurance for golf cart use, but he believes those restrictions are too great that it would defeat the purpose of an ordinance permitting golf cart use. Council Member Rodela agreed.

Council Member Smith asked Council Member Campbell to provide a compelling argument for the Council to adopt an ordinance allowing golf carts. Council Member Campbell stated it is a desire of many residents to be permitted to operate golf carts in the City; he views this as a matter of providing and preserving liberty and freedom for residents. He stated that he could offer strong arguments for prohibiting bicycles on roadways based upon the number of deaths that occur each year, but he feels that would restrict someone's freedom. Everyone has a right to determine the risk level they would like to take, and many in the community, including a County Commissioner, have come forward and expressed a desire to allow golf cart operation in the City. Prohibiting golf carts based upon past accidents is not reasonable to him. He supports an ordinance that he views as a 'first step' regarding this issue, and that ordinance can be expanded in the future if the Council deems it is reasonable to do so.

Council Member Smith stated he views the proposed ordinance as 'opening Pandor's Box'; he does not feel he is unpatriotic or not in favor of liberty because he thinks this is an act of foolishness. He stated the City has never conducted a survey regarding this issue and it is hard to say that a majority of the residents are supportive of allowing golf carts simply because one Council Member has received some emails. In his neighborhood, a resident allowed his 9-year-old to drive their golf cart to church and that is concerning to him. He will support what the majority of the Council wants, but he does not believe he is a bad person or not supportive of liberty based on his position on this issue. Council Member Campbell stated he is not stating that liberty is not important to Council Member Smith; he noted the two of them simply have differing opinions on this matter.

Council Member Rodela stated that there was a golf cart accident in St. George recently involving a 9-year-old, and a week ago there was a 9-year-old who was killed by a senior citizen who was driving after having his keys repeatedly taken away from him by his children, yet he still had a license to drive. She stated that there is a higher number of accidents involving senior citizens, but she does not believe the City will enact an ordinance restricting senior citizens from driving. There is great reason to allow certain freedoms, but to consider restrictions that are aimed at preserving public safety.

Council Member Cortney addressed Council Member Smith's question, noting he does not believe there is a compelling argument to pass an ordinance; however, there are good arguments on both sides of the issue. There are many legitimate safety concerns that he shares, but there are also legitimate liberty concerns, and he shares those as well. He has gone back and forth on this issue, but based upon his own weighing of the issues, he is slightly in favor of adopting the ordinance allowing golf carts.

Mr. Patterson summarized his understanding of the feedback he has heard from the Council regarding the restrictions they would like to include in the ordinance.

*Council Member Ron Campbell MOVED that the City Council adopt the proposed ordinance allowing and regulating the use of golf carts on City highways, with the following criteria previously stated by City Attorney Rob Patterson:*

1. *Golf carts are restricted to roads 25 mph or less*
2. *Drivers must be at least 18 years old*
3. *Penalties for parents or persons who allow minors to drive*
4. *Violations related to alcohol will be a misdemeanor*
5. *Golf carts are not allowed after dark*

*Council Member Kim Rodela SECONDED the motion.*

*The vote was recorded as follows:*

<i>Council Member Brittney P. Bills</i>	Yes
<i>Council Member Ron Campbell</i>	Yes
<i>Council Member Doug Cortney</i>	Yes
<i>Council Member Kim Rodela</i>	Yes
<i>Council Member Scott L. Smith</i>	No

*The motion carried 4:1*

**h. ACTION: Playground Vendor Selection *General City Management***

*Jay Baughman, Assistant City Administrator/Community Development Director*

The City Council will consider giving staff authority to negotiate and execute an agreement with Big T Recreation as the City's preferred playground supplier for funds spent from the City's Parks Tax.

Assistant City Administrator/Community Development Director Baughman explained in 2022, Highland City implemented a city Parks Tax for the purpose of maintaining and revitalizing the city's 26 parks. To this point, the money collected has been spent on Highland Family Park. Moving forward, the intention has been to use the money to replace other playgrounds in the City. The City Council has budgeted \$175,000 for this purpose in FY 2024-2025 and now needs to select a qualified vendor to partner with. In February 2025, staff prepared and posted a Request for Proposal (RFP) document on the state of Utah Procurement website with the purpose of selecting a qualified firm/vendor to partner with on a playground equipment replacement and updating program. In addition to requesting all firms demonstrate several relevant qualifications, the RFP requested that each proposal show what type of playground equipment the firm would be able to provide for the budgeted \$175,000. The city received seven proposals. Council Members Bills and Rodela met with staff members as part of a selection committee to review the proposals and make a selection. The firm that was chosen is Big T Recreation. The city has worked with this firm in the past, including for the installation of the ninja course, and they have an excellent reputation for quality construction and excellent customer service. Staff anticipates, barring any work quality concerns, using Big T recreation for the next five years on playground installations. The first two playgrounds the city anticipates using Big T to replace are at Heritage Park and Mitchell Hollow Park. Funding for this item was allocated in the current year's budget in the amount of \$175,000, 23-40-10 Park Expenditures. There is also approximately \$220,000 in the Parks Tax Fund fund balance from last year's tax collection. With these funds, staff anticipates doing two playground replacements right away with Big T recreation. Staff recommends the City Council give staff authority to negotiate and execute an agreement with Big T Recreation to be signed by the Mayor. Mr. Baughman then presented renderings of the park and identified several different elements of the park; the City has the ability to choose the color scheme for the project, and Big-T has indicated they can have the project completed six to eight weeks after the order is placed.

Council Member Campbell referenced the color scheme options; he asked if there was any consideration given to those with color-blindness. Mr. Baughman stated he is not sure of the answer to that question, but he can reach out to Big-T.

Council Member Cortney stated that it is his understanding that it is necessary to replace the playground because it is not in good shape and the City cannot get replacement parts for it; however, the replacement playground is twice the size of what is already there and he asked if the cost of the project could be reduced if the size of the new playground were closer to that of the old playground. Council Member Rodela stated she understands the point of that question, but the existing playground is nearly 15 years old, and the population has increased dramatically in that time; as the population increases, playground sizes should also increase. This led to high level discussion among the Mayor, Council, and staff regarding the parks throughout the City in which larger playgrounds are appropriate, as well as the prioritization of playground replacement projects. Mr. Baughman noted that as park elements and playgrounds are updated, they must be compliant with the Americans with Disabilities Act (ADA). Council Member Cortney stated he is comfortable upgrading the

playground, but noted the same consideration should be paid to other playgrounds throughout the City when they are in need of replacement.

*Council Member Kim Rodela MOVED that the City Council give staff authority to negotiate and execute an agreement with Big T Recreation, to be signed by the Mayor.*

*Council Member Scott L. Smith SECONDED the motion.*

Council Member Campbell asked if there is a contingency built into the budget, to which Mr. Patterson stated the City does not have a strict bid, so there is no contingency, but those elements will be negotiated.

*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 Courtney</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*

City Administrator Wells noted the playground was actually built in 2003, so it is 22 years old.

#### **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. ACTION: 2025 Road Maintenance Package *General City Management***

*Chris Trusty, City Engineer/Public Works Director*

The City Council will consider awarding the bid for the 2025 Road Preservation Projects.

City Engineer/Public Works Director Trusty explained on June 18, 2024, Council approved the FY25 Final Budget which included \$1,490,000 for road projects in 41-40-71 Major Road Maintenance and 56-40-70 Road Fee Projects. The FY26 Tentative Budget has \$1,455,000 budgeted between the two accounts. On April 30, the City received bids on the 2025 Road Preservation Project. There were 5 bidders which provided bids for certain aspects of the project, which included Reconstruct and Overlay, High Density Mineral Bond, and Bonded Matrix Overlay. The low bids for the project were as follows:

- Crack Sealing- Kilgore Contracting- \$26,710.96
- Asphalt Reconstruction and Overlay- Black Forest- \$745,060.00
- High Density Mineral Bond and Bonded Matrix Overlay- Holbrook Asphalt- \$243,910.42

The collective total of these bids was \$1,015,681.38. The engineer's estimate for this project was \$1,098,053.50. The total bid award with contingency would be for \$1,117,249.52. The cost of this project is \$1,117,249.52 which includes a 10 percent contingency. As is typical with the City's road construction projects, work on, and subsequently payment of these projects will span over two fiscal years.

Mayor Ostler asked if it would be appropriate to change the specifications for road preservation projects in order to secure more competitive bids for these projects. Mr. Trusty stated that he has tried to track alternative methods of road preservation, but communities that use other methods have not been as effective.

Council Member Campbell referenced a project that was completed by Holbrook Asphalt on Country Club Drive and Highland Circle; during the preparation phase for the project, they did not blow the seeds out of the cracks

and just last week a neighbor pointed out plants growing up through the cracks that were sealed one year ago. Holbrook was approached and offered to extend the warranty for the project, but in the future, he would prefer that they blow the seeds out of the cracks before completing the project.

*Council Member Kim Rodela MOVED that City Council APPROVE awarding the 2025 Roads Project to the following contractors:*

- *Crack Seal- Kilgore Contracting in the amount up to \$29,382.06*
- *Reconstruction and Overlay- Black Forest in an amount up to \$819,566.00*
- *High Density Mineral bond and Bonded Matrix Overlay- Holbrook Asphalt in an amount up to \$268,301.46*

*and AUTHORIZE the City Administrator to sign the contract documents.*

*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 Courtney</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*

**b. ACTION: Waste Management Contract General City Management**

*Jay Baughman, Assistant City Administrator/Community Development Director*

The City Council will consider a one-year renewal of the Solid Waste Services Agreement with Waste Management. The Council will take appropriate action.

Assistant City Administrator/Community Development Director Baughman explained at the March 31, 2020 City Council Meeting, the City Council approved a five-year contract with Waste Management that would run from July 1, 2020 to June 30, 2025. In early 2020, the City sent a Request for Proposal (RFP) to the major garbage haulers in our area. Proposals were received from three haulers: ACE, Republic Services, and Waste Management. At the March 31 City Council Meeting, the Council accepted Waste Management's proposal to begin Solid Waste Services for a contract period of five years. The terms of the agreement with Waste Management allow for a 12-month extension at the end of those five years. Per the terms of the agreement, any extension will be on the same terms as the current agreement. Waste Management's increase to FY2026 hauling rates is 5% and has been included in the Tentative Budget. Overall, City staff have been pleased with Waste Management's performance for our residents and as a contract partner. Staff recommends continuing to utilize Waste Management as our hauling partner. The Waste Management portion of the garbage operation costs, identified as "hauling contract" (10-73-50), in the garbage fund budget for fiscal year 2025, was \$921,076. Staff recommends renewing the contract with Waste Management for one year, extending from July 1, 2025 through June 30, 2026.

Brief discussion among the Council and Mr. Baughman centered on rates offered in other communities in comparison to the rates offered to Highland City by Waste Management; Mr. Baughman concluded rates are very competitive and in a recent resident survey, residents rated the service they receive from the garbage hauler very high.

Council Member Courtney stated the agreement lists a number of collection locations and frequency times and he asked if Highland Family Park should be added to that list. Mr. Baughman answered yes, he will look into

who is currently collecting the garbage from the Park.

Council Member Campbell asked if the City could secure lower rates if the contract term were five years rather than one year. Ms. Wells stated the contract stipulates that Waste Management can increase their rates every year based upon the consumer price index, regardless of the contract term.

*Council Member Scott L. Smith MOVED that City Council renew the Solid Waste Service Agreement with Waste Management for a period of one year to begin services on July 1, 2025 through June 30, 2026.*

*Council Member Kim Rodela 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 Courtney</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*

## **5. DISCUSSION ITEMS**

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

There were no discussion items.

## **6. COMMUNICATION ITEMS**

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

### **a. Repeal of R-2025-07: Establishing Meeting Duration Limitation**

*Doug Courtney, Council Member*

Council Member Courtney stated the City currently has a resolution that establishes a Council meeting duration and requires a motion to extend beyond that time; there is some risk associated with the resolution in that if the Council takes an action after the specified meeting ending time without having voted to extend the meeting. The Council routinely ignores the time limit, and he would like to repeal the resolution, and he asked if there is support from the Council for including an action item on a future agenda.

The Council briefly debated the pros and cons of the resolution, concluding that the resolution makes the meetings more effective and they expressed a willingness to follow the rules and consider a motion when extending the meeting time. They also indicated that time limits should not apply to closed sessions. City Attorney Patterson stated he can work on an amendment to the resolution that would address concerns related to times associated with closed sessions.

### **b. Noise Ordinance Rob Patterson, City Attorney/Planning & Zoning Administrator**

City Attorney/Planning & Zoning Administrator Patterson stated that he received a complaint from a resident about Texas Instruments working on Sundays; he reviewed the City's current noise ordinance which identifies daytime hours as 7:00 a.m. to 10:00 p.m., regardless of the season/day. There is an exception for "temporary or short-term use of equipment or machinery for construction, maintenance, or cleaning, during daytime hours", but all construction is permitted between 7:00 a.m. to 10:00 p.m., every day of the week. The ordinance does not differentiate between noise sources/types, such as impulse, intermittent, continuous, or pure tone. He noted

he wanted to make the Council aware of the issue to see if they are comfortable with the current ordinance or if they would like to make any changes.

Council Member Rodela stated she is comfortable with the current ordinance.

Council Member Smith asked if the main issue is that Texas Instruments work on Sunday. Mr. Patterson answered yes.

Council Member Campbell stated that unless staff feels there is a need to update the ordinance, he is fine with it is in its current form.

**c. FY25 Q3 Financial Report** *David Mortensen, Finance Director*

Finance Director Mortensen stated he will email the FY25 Q3 report to the Council.

**d. East West Collector Road Data Follow-up** *Chris Trusty, City Engineer/Public Works Director*

City Engineer/Public Works Director Trusty will email this information to the City Council.

**e. Community Development Updates** *Jay Baughman, Assistant City Administrator/Community Development Director, Rob Patterson, City Attorney/Planning & Zoning Administrator*

There were no Community Development updates.

**f. School District Updates** *Kurt Ostler, Mayor*

There were no School District updates.

**7. CLOSED MEETING**

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

There was no closed meeting.

**ADJOURNMENT**

*Council Member Kim Rodela MOVED to adjourn the regular meeting and Council Member Ron Campbell SECONDED the motion.*

Prior to adjourning, Council Member Smith stated he received communication from a neighbor regarding a street project that will be occurring for the next three days during overnight hours; he asked what road project that is. City Engineer/Public Works Director Trusty stated it is a road project related to the installation of utilities for the new veterinarian clinic on North County Boulevard; their contractor was informed by the Utah Department of Transportation (UDOT) that they needed to install their utilities by May 15 and that work would only be permitted during nighttime hours. They are starting the project tonight. Council Member Smith stated he is already getting complaints, and this relates to the earlier discussion about the noise ordinance. Council Member Cortney stated that if the project is limited to a UDOT road, the City has no authority to regulate them based on the noise ordinance. Mr. Patterson agreed.

*All voted in favor of adjourning the meeting and the motion passed unanimously.*

*The meeting adjourned at 10:01 p.m.*

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 6, 2025. This document constitutes the official minutes for the Highland City Council Meeting.

Stephannie Cottle, CMC, UCC  
City Recorder

DRAFT

## Highland City Large Purchases Tracking (\$25,000+)

Fiscal Year: 2024-2025

Month: May 2025

Date	Vendor	Check #	GL Account	Amount	Description
5/6/2025	Lehi Irrigation Company	36562	53-40-74	\$ 41,722.50	Special Assessment Weir Project
5/6/2025	North Pointe Solid Waste District	36564	10-73-49	\$ 29,156.40	Solid Waste Tipping Fees
5/6/2025	WM Corporate Services, Inc	36574	10-73-50	\$ 83,311.56	Solid Waste Hauling Contract
5/13/2025	Complete Contracting	36583	42-40-67	\$ 109,409.92	Parks Maintenance Bldg
5/13/2025	Nelson Brothers Construction	36598	53-40-60	\$ 81,055.90	6000 W Irrigation Payment 7
5/20/2025	Lone Peak Public Safety District	36636	10-54-31, 10-57-11, 10-57-31	\$ 481,892.40	May 2025 Public Safety Assessments
5/20/2025	Noland and Son Construction Co Inc	36641	55-40-78	\$ 170,825.00	PRV Vaults Payment 1
5/20/2025	Rhino Pumps	36644	55-40-78	\$ 106,875.00	Well Rehab
5/20/2025	Timpanogos Special Service District	36652	52-40-42	\$ 139,384.17	April 2025 Sewer Treatment User Fees
5/20/2025	Tree Source	36653	10-70-41, 10-70-42, 10-72-61, 21-43-19, 21-43-24	\$ 41,853.85	Trees



## CITY COUNCIL AGENDA REPORT ITEM #2c

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**DATE:** June 17, 2025  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** Kurt Ostler, Mayor  
**SUBJECT:** Library Board Appointments  
**TYPE:** General City Management

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### **PURPOSE:**

The City Council will consider the Mayor's recommendation to reappointing three members of the Library Board.

### **STAFF RECOMMENDATION:**

Staff recommends that Council consent to the Mayor's reappointment of Kevin Tams, Wesley Warren, and Rachel Farnsworth to the Library Board.

### **PRIOR COUNCIL DIRECTION:**

On August 16, 2022, the City Council appointed Wesley Warren to the Library Board and appointed Kevin Tams to fill his first full term. On September 6, 2022, the Council appointed Rachel Farnsworth to the Library Board.

### **BACKGROUND:**

The Highland City Library Board is constituted in accordance with State Code 9-7-401-404 and Municipal Code 4.12.060. The Board consists of seven members who normally serve for two, three-year terms. Terms generally begin on July 1. If a member is appointed to fill a mid-term vacancy, they can complete the partial term and then serve two full terms.

This year, three Library Board seats are expiring: Seat 2 held by Rachel Farnsworth, Seat 3 held by Kevin Tams, and Seat 6 held by Wesley Warren. All three are eligible to be reappointed for a second term.

Kevin Tams was appointed in February 2022 to fill a seat vacated by Edgar Tooley and appointed in August 2022 for his first full term. In 2023-24, he served as the Board Chair and has been an enthusiastic advocate for the library. Wesley Warren was appointed in August 2022 and is completing his first full term. He has offered the Board valuable insight into how the Library fits into the larger political landscape of the city. Rachel Farnsworth was appointed in September 2022 and has served one complete term. She has served diligently and has willingly volunteered for several ad hoc committees to address specific topics related to the Board.

The Mayor is supportive of reappointing these individuals for a second term.

### **FISCAL IMPACT:**

No Fiscal Impact

**MOTION:**

I move that City Council consent to the Mayor's appointment of Kevin Tams, Wesley Warren, and Rachel Farnsworth to a second term serving on the Highland City Library Board.

**ATTACHMENTS:**

1. Highland Library Board\_June 2025 for Council
2. Kevin Tams application\_Redacted
3. Wesley Warren Application\_Redacted
4. Rachel Farnsworth Application\_Redacted

<i>Highland City Library Board Seats and Expiration Dates</i>				
<i>Seat</i>	<i>Current Board Member</i>	<i>Appointed</i>	<i>Term Expiration</i>	<i>Notes</i>
1 (City Council)	Ron Campbell	01/14/2024	06/30/2026	Appointed to fill the seat vacated by Kim Rodela
2	Rachel Farnsworth	9/6/2022	06/30/2025	First full term.
3	Kevin Tams	2/15/2022	06/30/2025	Filled the seat left by Edgar Tooley
4	Amy Brinton	11/01/2022	06/30/2027	Filled seat vacated by Claude Jones
5	Lynn Lonsdale	9/7/2021	06/30/2027	Serving second full term
6	Wesley Warren	08/06/2022	06/30/2025	Serving first full term
7	Jessica Anderson	09/18/2018	06/30/2026	Filled the expired seat of Claudia Stillman. Appointed to a 2-year term to even out the term lengths.



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

## Highland City Volunteer Statement of Interest

The residents of Highland have great pride in their City. The City utilizes many volunteers in numerous capacities to improve the overall quality of life in our town. In order to encourage this participation, the Mayor is requesting statement of interests from those who are willing to serve. As vacancies or needs arise within the City, the Mayor will review the statements, conduct interviews and make selections. If you are interested in serving as a volunteer within Highland City, please submit this statement of interest to the City Offices.

Name: KEVIN TAMS

Date: 1/31/2022

Residence address: [REDACTED]

Phone number: [REDACTED] Email: [REDACTED]

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

How long have you resided in Highland City? 12 YEARS

Occupation: DIRECTOR SOFTWARE ENGINEERING

Education: MASTERS DEGREE IN INFORMATION SYSTEMS MANAGEMENT BYU

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

List any background and experience you have that you think would be helpful to the Committee or Commission you would like to serve: BO

Please state why you would like to serve: I WANT TO HELP MY COMMUNITY IN A MEANINGFUL WAY & MY FAMILY LOVES THE LIBRARY.

If not selected for an immediate opening, do you wish to be considered for the next opening? \_\_\_\_\_

Additional comments: \_\_\_\_\_

Please select which committee(s) you are interested in serving on: *(submittal of this form does not guarantee an appointment)*

### Standing Committees

- Arts Council
- Friends of the Library
- Highland Fling
- Historical Society
- Library
- Library Board
- Parks, Trails & Tree Commission
- Planning Commission
- Youth Council

### Ad Hoc Committees

- Beautification Committee
- Inclusivity Committee



**HIGHLAND CITY**

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Name: Wesley Warren

Date: 7/13/2022

Residence address: [REDACTED]

Phone number: [REDACTED] Email: [REDACTED]

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

How long have you resided in Highland City? 10 years

Occupation: Advertising / stay at home dad

Education: BA degree in English from the University of Utah (double-minor in film and creative writing)

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

List any background and experience you have that you think would be helpful to the Committee or Commission you would like to serve: I already curate a growing library of books in our home, including a "to read" stack that gets cycled through but never shrinks.

My wife (who minored in English) and I share a love for the same diverse genres, with one exception: my equally growing collections of comic books graphic novels. My degree in English made a professional leap into marketing and advertising unexpectedly natural. Thinking analytically, finding creative solutions, and communicating efficiently are essential, practical skills that I've been lucky to employ and grow.

Please state why you would like to serve: I derive a great amount of satisfaction and pleasure from volunteering in Highland City. I attend most city council meetings, co-chair the Parks, Trails, Trees, and Open Space Committee with Brian Braithwaite, am the de facto resident liaison for the new Mountain Ridge Park, and probably wear the city council down with my near-constant meddling. I love Highland and want to help it flourish.

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

Additional comments: I tend to silently stay in my own lane, listening and absorbing when involved in something I'm not familiar with or qualified to act upon. But I believe I'm qualified (and eager) to participate in and serve on the Library Board.

Please select which committee(s) you are interested in serving on: *(submittal of this form does not guarantee an appointment)*

**Standing Committees**

- Arts Council
- Friends of the Library
- Highland Fling
- Historical Society
- Library
- Library Board
- Parks, Trails & Tree Commission
- Planning Commission
- Youth Council

**Ad Hoc Committees**

- Beautification Committee
- Inclusivity Committee



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Name: Rachel Farnsworth

Date: 08/09/2022

Residence address: [REDACTED]

Phone number: [REDACTED]

Email: [REDACTED]

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

How long have you resided in Highland City? 4 years

Occupation: Self Employed Entrepeneur

Education: BS Marriage Family and Human Development, BYU

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

List any background and experience you have that you think would be helpful to the Committee or Commission you would like to serve: I'm a best selling author and have published two cookbooks. I built an online publication that is used by approximately 100 million people each year, has over 11 million followers across social media, and employs 7 people. Over the years I have consulted for numerous businesses, including Meta, Inc. I have experience managing budgets up to seven figures and have experience in public relations, event planning, and business management.

Please state why you would like to serve: I am actively looking for ways to volunteer in my community and the library board is a fit for me as an avid reader, author, and supporter of public libraries. Libraries are the keepers of knowledge and I am enthusiastic in my support of librarians and library services and the benefits they bring to our community.

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

Additional comments: \_\_\_\_\_

Please select which committee(s) you are interested in serving on: *(submittal of this form does not guarantee an appointment)*

### **Standing Committees**

- Arts Council
- Friends of the Library
- Highland Fling
- Historical Society
- Library
- Library Board
- Parks, Trails & Tree Commission
- Planning Commission
- Youth Council

### **Ad Hoc Committees**

- Beautification Committee
- Inclusivity Committee



# CITY COUNCIL AGENDA REPORT

## ITEM #3a

---

**DATE:** June 17, 2025  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** David Mortensen, Finance Director  
**SUBJECT:** Approval of FY2024-2025 Budget Adjustments  
**TYPE:** General City Management

---

### **PURPOSE:**

The City Council will hold a public hearing and consider amending the fiscal year 2024-2025 budget for various items as shown in the attached exhibit.

### **STAFF RECOMMENDATION:**

Staff recommends adoption of the ordinance amending the Highland City fiscal year 2024-2025 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 the 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 ordinance allows staff to make a transfer from the General Fund to a Capital Fund including Parks, Building, and Roads if needed to keep the General Fund balance below the 35% state statutory limit.

### **FISCAL IMPACT:**

#### **General Fund**

Revenue - increase of \$74,985  
Use of Fund Balance - decrease of \$386,575  
Expenditure - decrease of \$386,575

#### **Cemetery Fund**

Revenue - no change  
Use of Fund Balance - increase of \$74,985  
Expenditure - increase of \$74,985

#### **Library Fund**

Revenue - increase of \$6,000

Use of Fund Balance - increase of \$4,300  
Expenditure - increase of \$10,300

**Building & Development Fund**

Revenue - no change  
Use of Fund Balance - increase of \$116,820  
Expenditure - increase of \$116,820

**Parks Capital Improvement Fund**

Revenue - decrease of \$300,000  
Use of Fund Balance - increase of \$700,197  
Expenditure - increase of \$400,197

**Roads Capital Improvement Fund**

Revenue - no change  
Use of Fund Balance - no change  
Expenditure - Increase of \$20,000 in one area and corresponding decrease of \$20,000 in another area

**Sewer Fund**

Revenue - no change  
Use of Fund Balance - increase of \$300,000  
Expenditure - Increase of \$47,000

**Pressurized Irrigation Fund**

Revenue - no change  
Use of Fund Balance - decrease of \$500,000  
Expenditure - decrease of \$500,000

**Culinary Water Fund**

Revenue - increase of \$47,221  
Use of Fund Balance - increase of \$14,284  
Expenditure - increase of \$61,505

**Internal Service IT Fund**

Revenue - increase of \$5,425  
Use of Fund Balance - no change  
Expenditure - increase of \$5,425

**MOTION:**

I move that City Council adopt the ordinance amending the Highland City fiscal year 2024-2025 budget as shown in the included exhibit and as presented by staff.

**ATTACHMENTS:**

1. Ordinance Amending the Highland City Fiscal Year 2024-2025 Budget
2. FY25 Highland City Year-End Budget Adjustments

**ORDINANCE NO:**

**AN ORDINANCE AMENDING THE HIGHLAND CITY  
FISCAL YEAR 2024-2025 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 2024-2025 fiscal year budgets; and

WHEREAS, the City Council of Highland City has determined that an amendment to its fiscal year 2024-2025 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, THE MAYOR AND CITY COUNCIL OF HIGHLAND CITY DO ORDAIN AS FOLLOWS:

**ARTICLE I**

SECTION 1. The amendments to the Highland City Budget as attached hereto, for the 2024-2025 fiscal year are hereby adopted.

SECTION 2. Any amount in the General Fund's fund balance in excess of thirty-five percent (35%) of the estimated annual General Fund revenues shall be transferred to a Highland City capital fund such as the Roads Capital Fund, Parks Capital Fund or Buildings Capital Fund as specified in Utah Code annotated section 10-6-116.

**ARTICLE II**

APPROVED AND ADOPTED, on the 17<sup>th</sup> day of June, 2025 and shall become effective 1 July, 2025.

HIGHLAND CITY, UTAH

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Kurt Ostler  
Mayor

ATTEST:

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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"/>

## Highland City

### Year-End Budget Adjustments

Fiscal Year 2024-2025

General Fund -----> \$4,410,880 Beginning Fund Balance -----> \$361,821 Current Adopted Budget Surplus/Deficit											
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
10-30-93	Transfer from Cemetery Perpetual Fund	General Fund	Revenue	One-time	70,917	74,985	145,902	Transfer of Cemetery Surplus to GF	Cemetery surplus to reimburse GF for Cemetery infrastructure, based on audited financials	N/A	12/6/2017
10-39-90	PY Carryover Budgeted	General Fund	Revenue	One-time	1,172,819	(386,575)	786,244	Trail Maint, Highland Fam Park Trfr, Library Computers	Use of fund balance for Highland Family Park not needed, adding a portion of FY25 trail maintenance to fund balance to be used in FY26 budget, GF paying for replacement Library patron computers	N/A	N/A
<b>Total Change in Revenue \$ (311,590)</b>											
10-43-34	Building Maintenance	General Fund	Expenditure	One-time	97,000	13,000	110,000	Maintenance costs above budget	Fire station shower, AV equipment, additional mics	Fund Balance	N/A
10-43-82	Internal Service IT Expense	General Fund	Expenditure	One-time	13,510	5,425	18,935	Library Patron Computers	General Fund paying to replace library patron computers	Fund Balance	N/A
10-70-38	Trail Maintenance	General Fund	Expenditure	One-time	155,000	(105,000)	50,000	Trail Maintenance	Rolling over unused trail maint budget to FY26	Fund Balance	6/18/2024
10-90-89	Transfer to Parks Capital Improvement Fund	General Fund	Expenditure	One-time	370,000	(300,000)	70,000	Eliminate transfer for Highland Family Park	It has been determined that this transfer from General Fund balance will not be needed to cover park expenses	Fund Balance	6/18/2024
<b>Total Change in Expenditure \$ (386,575)</b>											
FY25 Beginning Fund Balance \$ 4,410,880 Current Adopted Budget Surplus/Deficit \$ 361,821 Proposed Additional Surplus/Deficit \$ 74,985 Current Adopted Budget Use of Fund Balance \$ (1,172,819) Proposed Additional Use of Fund Balance \$ 386,575 Projected Ending Fund Balance \$ 4,061,442											

Cemetery Perpetual Fund -----> \$174,921 Beginning Fund Balance -----> \$100,898 Current Adopted Budget Surplus/Deficit											
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
21-39-90	PY Carryover Budgeted	Cemetery Perpetual	Revenue	One-time	70,917	74,985	145,902	Transfer of Cemetery Surplus to GF	Cemetery surplus to reimburse GF for Cemetery	Fund Balance	12/6/2017
<b>Total Change in Revenue \$ 74,985</b>											
21-90-90	Transfer to General Fund	Cemetery Perpetual Fund	Expenditure	One-time	70,917	74,985	145,902	Transfer of Cemetery Surplus to GF	Cemetery surplus to reimburse GF for Cemetery infrastructure, based on audited financials	Fund Balance	12/6/2017
<b>Total Change in Expenditure \$ 74,985</b>											
FY25 Beginning Fund Balance \$ 174,921 Current Adopted Budget Surplus/Deficit \$ 100,898 Proposed Additional Surplus/Deficit \$ - Current Adopted Budget Use of Fund Balance \$ (70,917) Proposed Additional Use of Fund Balance \$ (74,985) Projected Ending Fund Balance \$ 129,917											

Library Fund -----> \$107,854 Beginning Fund Balance -----> \$0 Current Adopted Budget Surplus/Deficit											
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
22-36-11	Donations	Library Fund	Revenue	One-time	5,000	6,000	11,000	Library Foundation Donation	To replace aging discovery kits	N/A	N/A
22-39-90	PY Carryover Budgeted	Library Fund	Revenue	One-time	27,121	4,300	31,421	Director one-time bonus	Making up for prior merits that were refused	N/A	N/A
<b>Total Change in Revenue</b>					<b>\$ 10,300</b>						
22-43-11	Salaries/Wages Full-Time	Library Fund	Expenditure	One-time	97,104	4,300	101,404	Director one-time bonus	Making up for prior merits that were refused	Fund Balance	N/A
22-43-23	Books and Materials	Library Fund	Expenditure	One-time	-	6,000	6,000	Materials from Foundation Donation	Replace aging discovery kits	Donations	N/A
<b>Total Change in Expenditure</b>					<b>\$ 10,300</b>						
<b>FY25 Beginning Fund Balance</b> \$ 107,854 <b>Current Adopted Budget Surplus/Deficit</b> \$ - <b>Proposed Additional Surplus/Deficit</b> \$ - <b>Current Adopted Budget Use of Fund Balance</b> \$ (27,121) <b>Proposed Additional Use of Fund Balance</b> \$ (4,300) <b>Projected Ending Fund Balance</b> \$ 76,433											

Building & Development Fund -----> \$947,129 Beginning Fund Balance -----> \$20,566 Current Adopted Budget Surplus/Deficit											
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
24-39-90	PY Carryover Budgeted	Building & Development Fund	Revenue	One-time	-	116,820	116,820	General Plan Update, Third Party Inspections, Outreach Event	Use of fund balance to pay for General Plan update, third party inspections, and contractor outreach event	N/A	N/A
<b>Total Change in Revenue</b>					<b>\$ 116,820</b>						
24-52-25	Special Projects	Building & Development Fund	Expenditure	One-time	30,000	77,000	107,000	General Plan Update	Estimated \$107,000 completed in FY25 and \$30,000 in FY26 (\$120,000 original cost plus \$17,000 change order)	Fund Balance	2/18/2025
24-58-22	Community Engagement	Building & Development Fund	Expenditure	Ongoing	-	820	820	Contractor Outreach Event	Community engagement event hosted by Building Inspection Department	Fund Balance	N/A
24-58-31	Professional & Tech Services	Building & Development Fund	Expenditure	One-time	51,000	39,000	90,000	Third Party Inspections	Friday inspections - required by state law	Fund Balance	N/A
<b>Total Change in Expenditure</b>					<b>\$ 116,820</b>						
<b>FY25 Beginning Fund Balance</b> \$ 947,129 <b>Current Adopted Budget Surplus/Deficit</b> \$ 20,566 <b>Proposed Additional Surplus/Deficit</b> \$ - <b>Current Adopted Budget Use of Fund Balance</b> \$ - <b>Proposed Additional Use of Fund Balance</b> \$ (116,820) <b>Projected Ending Fund Balance</b> \$ 850,875											

Parks Capital Improvement Fund -----> \$6,161,585 Beginning Fund Balance -----> \$0 Current Adopted Budget Surplus/Deficit											
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
40-30-90	Transfer from General Fund	Parks Capital Improvement Fund	Revenue	One-time	370,000	(300,000)	70,000	Eliminate transfer for Highland Family Park	It has been determined that this transfer from General Fund balance will not be needed to cover park expenses	Fund Balance	6/18/2024
40-39-90	PY Carryover Budgeted	Parks Capital Improvement Fund	Revenue	One-time	3,009,154	700,197	3,709,351	Highland Family Park, Trails	Use of fund balance to pay for Highland Family Park Phase II and Millhaven Reimbursement	N/A	N/A
<b>Total Change in Revenue \$ 400,197</b>											
40-40-76	Trails	Parks Capital Improvement Fund	Expenditure	One-time	260,000	9,313	269,313	Millhaven Reimbursement Agreement	Increase to reimbursement for trail connection	Fund Balance	8/20/2024
40-40-78		Parks Capital Improvement Fund	Expenditure	One-time	3,109,116	390,884	3,500,000	Highland Family Park	Amount needed in FY25 for Phase II. The remaining amount for Phase II will be included in the FY26 budget	Fund Balance	7/2/2024
<b>Total Change in Expenditure \$ 400,197</b>											
FY25 Beginning Fund Balance \$ 6,161,585 Current Adopted Budget Surplus/Deficit \$ - Proposed Additional Surplus/Deficit \$ - Current Adopted Budget Use of Fund Balance \$ (3,009,154) Proposed Additional Use of Fund Balance \$ (700,197) Projected Ending Fund Balance \$ 2,452,234											

Roads Capital Improvement Fund -----> \$1,421,904 Beginning Fund Balance -----> \$0 Current Adopted Budget Surplus/Deficit											
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
41-39-90	PY Carryover Budgeted	Roads Capital Improvement Fund	Revenue	One-time	284,990	-	284,990	Use of fund balance	No change proposed	N/A	N/A
<b>Total Change in Revenue \$ -</b>											
41-40-70	Capital Road Projects	Roads Capital Improvement Fund	Expenditure	One-time	-	20,000	20,000	11200 Connection	Survey and design work for 11200 connection project	Impact Fees	4/8/2025
41-40-95	Appropriation to Impact Fee Fund Balance	Roads Capital Improvement Fund	Expenditure	One-time	70,000	(20,000)	50,000	11200 Connection	Survey and design work for 11200 connection project	Impact Fees	4/8/2025
<b>Total Change in Expenditure \$ -</b>											
FY25 Beginning Fund Balance \$ 1,421,904 Current Adopted Budget Surplus/Deficit \$ - Proposed Additional Surplus/Deficit \$ - Current Adopted Budget Use of Fund Balance \$ (284,990) Proposed Additional Use of Fund Balance \$ - Projected Ending Fund Balance \$ 1,136,914											

Sewer Fund -----> \$3,679,760 Beginning Fund Balance -----> \$500,000 Current Adopted Budget Surplus/Deficit (depreciation)											
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
52-38-95	PY Carryover	Sewer Fund	Revenue	One-time	125,726	300,000	425,726	TSSD Sewer Treatment	Increase in TSSD collection and disposal fees	N/A	N/A
Total Change in Revenue \$ 300,000											
52-40-42	TSSD Collection & Disposal Fee	Sewer Fund	Expenditure	Ongoing	1,500,000	300,000	1,800,000	TSSD Sewer Treatment	Increase in TSSD collection and disposal fees	Fund Balance/Sewer Rates updated January 2025	N/A
52-40-73	Capital Expense Projects	Sewer Fund	Expenditure	One-time	530,000	(253,000)	277,000	Dry Creek Lift Station	Lift station project not completed in FY25 - budget needs to be moved to FY26	FY25 Budgeted Revenues	5/20/2025
Total Change in Expenditure \$ 47,000											
FY25 Beginning Fund Balance \$ 3,679,760 Current Adopted Budget Surplus/Deficit \$ 500,000 Proposed Additional Surplus/Deficit \$ 253,000 Current Adopted Budget Use of Fund Balance \$ (125,726) Proposed Additional Use of Fund Balance \$ (300,000) Projected Ending Fund Balance \$ 4,007,034											

Pressurized Irrigation Fund -----> \$6,601,887 Beginning Fund Balance -----> \$520,000 Current Adopted Budget Surplus/Deficit (depreciation)											
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	1,634,954	(500,000)	1,134,954	PI Booster Station/Pump House	Use of fund balance in FY25 not needed. Will be used in FY26 budget	N/A	N/A
Total Change in Revenue \$ (500,000)											
53-40-60	Capital Expenses/Projects	Pressurized Irrigation Fund	Expenditure	One-time	2,650,163	(500,000)	2,150,163	PI Booster Station/Pump House	Portion that will be remaining to be paid during FY26	Fund Balance	6/4/2024
Total Change in Expenditure \$ (500,000)											
FY25 Beginning Fund Balance \$ 6,601,887 Current Adopted Budget Surplus/Deficit \$ 520,000 Proposed Additional Surplus/Deficit \$ - Current Adopted Budget Use of Fund Balance \$ (1,634,954) Proposed Additional Use of Fund Balance \$ 500,000 Projected Ending Fund Balance \$ 5,986,933											

Culinary Water Fund -----> \$1,533,846 Beginning Fund Balance -----> \$529,102 Current Adopted Budget Surplus/Deficit (\$520,000 depreciation)											
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	-	47,221	47,221	Contribution from Lehi	Contribution from Lehi City to be put toward Williams View Irrigation Project	N/A	N/A
55-38-95	PY Carryover Budgeted	Culinary Water Fund	Revenue	One-time	65,828	14,284	80,112	Millhaven Reimb Agreement	Increase to reimbursement for PRV and trail connection	N/A	N/A
<b>Total Change in Revenue</b>						<b>\$ 61,505</b>					
55-40-50	Capital Expenses Projects	Culinary Water Fund	Expenditure	One-time	50,000	14,284	64,284	Millhaven Reimb Agreement	Increase to reimbursement for PRV and trail connection	Fund Balance	8/20/2024
55-40-50	Capital Expenses Projects	Culinary Water Fund	Expenditure	One-time	127,061	47,221	174,282	Williams View Irrigation	Lehi amount paid by Highland & Reimbursed	Contribution from Lehi	8/1/2023
<b>Total Change in Expenditure</b>						<b>\$ 61,505</b>					
<b>FY25 Beginning Fund Balance</b>						<b>\$ 1,533,846</b>					
<b>Current Adopted Budget Surplus/Deficit</b>						<b>\$ 529,102</b>					
<b>Proposed Additional Surplus/Deficit</b>						<b>\$ -</b>					
<b>Current Adopted Budget Use of Fund Balance</b>						<b>\$ (65,828)</b>					
<b>Proposed Additional Use of Fund Balance</b>						<b>\$ (14,284)</b>					
<b>Projected Ending Fund Balance</b>						<b>\$ 1,982,836</b>					

Internal Service IT Fund -----> \$1,334 Beginning Fund Balance -----> \$0 Current Adopted Budget Surplus/Deficit											
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
57-37-10	Internal Service Charges	Internal Service IT Fund	Revenue	One-time	48,750	5,425	54,175	Library Patron Computers	Replacement of Library patron computers	N/A	N/A
<b>Total Change in Revenue</b>						<b>\$ 5,425</b>					
57-40-25	Internal Service Expenses	Internal Service IT Fund	Expenditure	One-time	48,750	5,425	54,175	Library Patron Computers	Replacement of Library patron computers	Internal Service Charges	N/A
<b>Total Change in Expenditure</b>						<b>\$ 5,425</b>					
<b>FY25 Beginning Fund Balance</b>						<b>\$ 1,334</b>					
<b>Current Adopted Budget Surplus/Deficit</b>						<b>\$ -</b>					
<b>Proposed Additional Surplus/Deficit</b>						<b>\$ -</b>					
<b>Current Adopted Budget Use of Fund Balance</b>						<b>\$ -</b>					
<b>Proposed Additional Use of Fund Balance</b>						<b>\$ -</b>					
<b>Projected Ending Fund Balance</b>						<b>\$ 1,334</b>					



# CITY COUNCIL AGENDA REPORT

## ITEM #3b

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**DATE:** June 17, 2025  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** Candice Linford, Treasurer  
**SUBJECT:** Consolidated Fee Schedule  
**TYPE:** General City Management

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### **PURPOSE:**

The City Council will consider the new fees and rates proposed in the FY2026 Consolidated Fee Schedule.

### **STAFF RECOMMENDATION:**

Staff recommends that the Council adopt the FY2026 Consolidated Fee Schedule

### **PRIOR COUNCIL DIRECTION:**

Each year the Council reviews and 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 cover foreseen costs for products and services the City provides. Notes regarding the specific changes proposed to the fee schedule are included in the attached exhibit.

### **FISCAL IMPACT:**

Varies depending on the fee. The intent of the fees that the City charges are to cover the cost of providing goods and services to the residents of Highland.

### **MOTION:**

I move that City Council adopt the FY2026 Consolidated Fee Schedule.

### **ATTACHMENTS:**

1. R-2025- Adopting the Fiscal Year 2025-2026 Consolidated Fee Schedule
2. FY2026 Fee Schedule Proposed

**RESOLUTION NO: R-2025-**

**A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH**

**FISCAL YEAR 2025-2026 CONSOLIDATED FEE SCHEDULE**

WHEREAS, the City finds it is in the best interest to have an up-to-date consolidated fee schedule.

NOW, THEREFORE, by Resolution of the Highland City Council, the Fiscal Year 2025-2026 Consolidated Fee Schedule is adopted as attached.

This resolution and fee schedule shall take effect on July 1, 2025.

PASSED by Highland City Council this 17th day of June, 2025.

**HIGHLAND CITY, UTAH**

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Kurt Ostler, Mayor

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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 Courtney	<input type="checkbox"/>	<input type="checkbox"/>
Kim Rodela	<input type="checkbox"/>	<input type="checkbox"/>
Scott L. Smith	<input type="checkbox"/>	<input type="checkbox"/>

## Consolidated Fee Schedule



FISCAL YEAR 2026

## DEPARTMENT

Administration	<u>Pgs. 3-5</u>
Building	<u>Pgs. 6-8</u>
City Recorder's Office	<u>Pg. 9</u>
Community Development & Planning	<u>Pgs. 10-13</u>
Engineering & Public Works	<u>Pg. 14</u>
Events	<u>Pgs. 15-17</u>
Justice Court	<u>Pg. 18</u>
Library	<u>Pg. 19</u>
Utilities	<u>Pgs. 20-22</u>



# Administration



## Administrative Fees

Finance Fees	Collection Fee	18% of the unpaid balance & fees
	Credit Card Processing Fee (all non-utility payments)	.00% per transaction
	Returned Payment Fee	\$20.00 per item
	Surplus Equipment	Cost Determined by Staff
Community Garden Annual Box Rental	Full Growing Season	\$40.00
	After June 15	\$30.00
	After August 1	\$20.00

**Commented [CL1]:** Clarification as to what 18% will be applied to.

**Commented [CL2]:** Removed .00 for consistency. Added per transaction for clarification.

**Commented [CL3]:** Added for clarification.

## Building & Room Rentals

Council Chambers	Resident	\$25.00 per hour
	Non-Resident	\$50.00 per hour
	Non-Profit Organization <i>(This is the only fee non-profits are subject to)</i>	\$10.00 per hour
	Government Organizations <i>(This is the only fee governments are subject to)</i>	\$10.00 per hour
	Projector Fee	\$20.00 per hour
	Refundable Room Deposit	\$150.00
Community Center	Resident	\$25.00 per hour
	Non-Resident	\$50.00 per hour
	Non-Profit Organization <i>(This is the only fee non-profits are subject to)</i>	\$10.00 per hour
	Government Organizations <i>(This is the only fee governments are subject to)</i>	\$10.00 per hour
	Food Fee	\$100.00
	Piano Use Fee	\$20.00
	Refundable Room Deposit	\$150.00

## Campground Rental

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

# Administration



## Field Rentals

Baseball Fields  Heritage Park, <b>Highland Family Park</b> , and Mitchell Hollow	Baseball Field Marking Fee	\$25.00
	Cedar Hills City Recreation League	\$2.00 per Highland Resident per Sports Season
	Other Governmental Agencies	\$5.00 per hour
	For-Profit Entities	Competitions or Clinics \$30.00 per hour
		Day Rental \$225.00
		Practices \$15.00 per hour
	Non-Profit Entities	Competitions or Clinics \$10.00 per hour
		Day Rental \$75.00
		Practices \$5.00 per hour
	Cedar Hills City Recreation League	\$2.00 per Highland Resident per Sports Season
Grass Fields  Beacon Hills Upper & Lower, Canterbury PI, Heritage Park, <b>Highland Family Park</b> , Lone Peak  East & West, Mitchell Hollow, Town Center, and Wimbleton South	Other Governmental Agencies	\$5.00 per hour
	For-Profit Entities	Competitions or Clinics \$30.00 per hour
		Day Rental \$225.00
		Practices \$15.00 per hour
	Non-Profit Entities	Competitions or Clinics \$10.00 per hour
		Day Rental \$75.00
		Practices \$5.00 per hour
	Portable Toilet Maintenance	Divided Equally Between the City and <b>the</b> Renting Organization
	Refundable Deposit	\$150.00

**Commented [CL4]:** Added Highland Family Park to the baseball field list.

**Commented [CL5]:** Added Highland Family Park to the grass field list.

**Commented [CL6]:** Grammar fix.

## Administration



### Pavilion Rentals

Heritage Park, Highland Family Park, Highland Glen Park, Merlin B. Larson, Mitchell Hollow Park, Town Center Meadows Park	Resident	Half-Day	\$20.00
		Full-Day	\$40.00
	Non-Resident	Half-Day	\$70.00
		Full-Day	\$100.00
	Government Organizations		\$0.00 per hour
	Highland Glen Miscellaneous Fee	Refundable Pavilion Gate Key Deposit	\$50.00

**Commented [CL7]:** Created Highland Glen's own misc. category and removed pavilion since it relates better to just the gate access.

## Building



### Building Permit Bonds, Deposits, and Permit Fees

<b>Bond (refundable)</b>	Lot Infrastructure <b>Bond</b> : including but not limited to sidewalk, curb, pavement, meter boxes	\$4,000.00	<b>Commented [CL8]:</b> Added for clarification. <b>Commented [CL9R8]:</b> Specified category.
	<b>*For Lots Accessed by Private Roads:</b> the bond amount and type may be adjusted with the approval of the building official and public works director or designees, commensurate with the measure of risk to public infrastructure	TBD	<b>Commented [CL10]:</b> Grammar fix.
	<b>Residential Construction Refundable Cash Bond:</b> e.g., swimming pool, garage, etc., built after the initial residency certificate of occupancy has been issued	\$2,500.00	<b>Commented [CL11]:</b> Redundant to say refundable cash bond when it falls in the bond section. <b>Commented [CL12]:</b> Specified category
<b>Deposit</b>	Accessory Structure	\$45.00	<b>Commented [CL13]:</b> Specified category.
	Addition	\$45.00	
	Basement	\$45.00	
	Commercial	\$500.00	
	Home	\$500.00	
	Remodel	\$45.00	
	Solar	\$90.00	
	Swimming Pool	\$100.00	
<b>Permit Fees</b>	<b>Permit Fee:</b> As Set Forth by the International Code Council	TBD	
	<b>Plan Check Fee:</b> As Set Forth by the International Code Council	TBD	
	State Tax	1 % of the Total Building Permit Fee	
	Solar Valuation	\$2.76 per watt	
	Reinspection Fee	\$100.00	
	Same-Day Inspection Cancellation Fee	\$65.00	

## Building



### Commercial Impact Fees

Commercial	<span style="color: red;">Fee Schedule</span> As Set Forth by the Current Impact Fee Study	TBD
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Commented [CL14]: Redundant to say “fee schedule” in a fee schedule.

### Residential Impact Fees

Single Family	Culinary Water Impact Fee (southeast)		\$603.00
	Parks		\$6,301.00
	<span style="color: red;">Pressurized Irrigation: based on the permeable surface of the lot</span>		\$0.51 per square foot
	Public Safety	Police	\$245.02
		Fire	\$515.67
	Roads		\$538.00
	Sewer per ERC	Central	\$1,581.00
		Southeast	\$2,773.00
	Timpanogos Special Service District		
	Equal to the current TSSD Board Approved Fee		
Multi-Family	Culinary Water Impact Fee (southeast)		\$603.00
	Parks		\$4,904.00
	<span style="color: red;">Pressurized Irrigation: based on the permeable surface of the lot</span>		\$0.51 per square foot
	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		
	Equal to the current TSSD Board Approved Fee		

Commented [CL15]: Added for clarification

Commented [CL16]: Grammar fix.

Commented [CL17]: Grammar fix.

## Building



### Miscellaneous Building Fees

<b>Culinary Water Meter</b>	Residential	3/4 inch	\$470.65
		1 inch	\$548.30
	Commercial	1 1/2 inch	\$2,615.60
		2 inches	\$2,904.72
Flat Lid Meter Upgrade			\$186.49
<b>Infrastructure Reimbursement</b>	Only applicable to the subdivisions listed	Skye Estates	\$390.00
		Highland Oaks	\$627.00
<b>Pressurized Irrigation Meter</b>	3/4 inch		\$470.65
	1 inch		\$548.30
	1 1/2 inch		\$2,615.60
	2 inches		\$2,904.91
	3 inches		\$3,402.91
	4 inches		\$5,228.22
<b>Pressurized Irrigation Meter Boxes</b>	1 inch service		\$50.24
	1 1/2 inch service		\$232.97
	2 inches service		\$340.35
<b>Sewer</b>	Connection Fee (for additional connection)		\$500.00
<b>SWPP Inspection</b>	Single Family		\$1,500.00
	Multi-Family (attached dwelling units)		\$50.00 per unit, \$1,500.00 minimum
	Subdivisions & Other Developments		\$2,500.00
<b>SWPP Fines</b>	Working Without a Permit		\$500.00 per occurrence
	Tracking Mud on a City Street		\$300.00 per occurrence
	Failure to Clean Up or Report Spills		\$250.00 per occurrence
	Failure to Conduct Inspections		\$100.00 per occurrence
	Failure to Maintain Stormwater Records		\$100.00 per occurrence
	Failure to Use General Best Management Practices		\$500.00 per occurrence

**Commented [CL18]:** Material cost increase from \$433.65.

**Commented [CL19]:** Material cost increase from \$538.30.

**Commented [CL20]:** Material cost increase from \$433.65.

**Commented [CL21]:** Material cost increase from \$538.30.

**Commented [CL22]:** Highland City branded PI boxes

**Commented [CL23]:** Clarification added

## City Recorder's Office



### Cemetery

Burial Plot	Resident	\$1,283.00
	Non-Resident	\$1,793.00
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
		Weekday \$650.00 Weekend or Holiday \$1,080.00
	Cremains and Caskets of 36" or less	Weekday \$435.00 Weekend or Holiday \$755.00
		Burial Lot Transfers \$25.00 Temporary Grave Marker \$25.00 Headstone Setting Fee \$50.00

**Commented [CL24]:** 3% increase for perpetual cemetery fund.

**Commented [CL25]:** 3% increase for perpetual cemetery fund.

**Commented [CL26]:** Punctuation correction

**Commented [CL27]:** Punctuation correction

Filing Fees & Records Requests		
Filing Fees	Campaign Financial Disclosure Late Fee	\$50.00
	Candidate Filing Fee	\$35.00
	Elected Officials' Failure to File Conflict of Interest Disclosure Statement Fine	\$100.00
Records Requests	Copy of Record	\$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 City	18% on the unpaid balance
	Miscellaneous Copying	\$0.15/printed page
	Other Costs Allowed by Law	Actual Cost to City
	Postage	Actual Cost to City

**Commented [CL28]:** Specified Section

**Commented [CL29]:** Specified category

**Commented [CL30]:** Eliminated line due to other resources offered online.

**Commented [CL31]:** Grammar fix.

## Community Development & Planning



### Business Licensing

Commercial Business Licenses	Business License Filing Fee (unless specifically noted below)	\$90.00
	Business license Renewal Fee (unless specifically noted below)	\$60.00
	Auto Repair/Mechanical	\$230.00
	Auto Repair/Painting	\$300.00
	Dry Cleaners	\$160.00
	Fireworks - Indoor Sales/Outdoor Sales	\$225.00
	Gasoline/Propane Dispensing (gas stations)	\$230.00
		Storage Only \$230.00
	Hazardous Materials	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 Service	\$230.00
	Private Clubs <span style="color:red">with</span> Liquor License	\$300.00
		Pawnbrokers \$325.00
	Secondhand Dealers	Used/Exchanges/Coin \$175.00
Home Occupation Licenses	Short-term Rentals	\$90.00
	Tobacco-Smoke Shop	\$275.00
	Wholesale/Bulk Oil Dispensing	\$300.00
	<span style="color:red">Business License Filing Fee</span> (unless specifically noted below)	\$60.00
	<span style="color:red">Business License Renewal Fee</span> (unless specifically noted below)	\$25.00
	<span style="color:red">Operations</span> With No Off-site Impact	\$0.00
	<span style="color:red">Hobby Breeder</span>	<span style="color:red">\$60.00</span>
Miscellaneous	<span style="color:red">Hobby Breeder Renewal Fee</span>	<span style="color:red">\$60.00</span>
	Home Daycares, Preschools, and Dance Studios	Filing Fee \$90.00
		Renewal Fee \$60.00
	<span style="color:red">Operations with or Storage of Hazardous Materials</span>	Filing Fee \$90.00
		Renewal Fee \$60.00
	Penalty Late Fees	Monthly Rate <span style="color:red">10.00% of the renewal fee</span>
	Business License Appeal/Hearing Fee	\$50.00
	Business License Fire Department Reinspection Fee	\$100.00

**Commented [CL32]:** Grammar

**Commented [CL33]:** Category is listed as home occupation, so this correction is for consistency to match commercial above.

**Commented [CL34]:** Added for clarification

**Commented [CL35]:** Per Code Compliance, this has been eliminated from the code.

**Commented [CL36]:** Clarified

**Commented [CL37]:** Removed 00 for consistency

**Commented [CL38]:** Grammar

## Community Development & Planning



Business Permitting		
Solicitors	Single Permit Application Fee	\$50.00
	Group of Two (2) or More Permit Application Fee	\$125.00
Temporary Use		
Temporary Use	Application Fee (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.)	\$25.00
Planning & Zoning		
Development	Accessory Dwelling Unit Application	\$25.00
	Annexation Application	\$550.00
	Appeal Authority Application	\$1,500.00
	Architectural Approval	\$575.00
	Co-locate Antenna Application	\$280.00
	Conditional Use Permit	\$485.00
	Conditional Use Permit (CUP) Amendment	\$250.00
	Development Code Amendment Application	\$1,000.00
	General Plan Amendment Application	\$1,000.00
	Group Home Review	\$485.00
	Lot/Parcel Combination	\$200.00
	Municipal Code Amendment Application	\$500.00
	Non-conforming Use/Structure Application	\$100.00
	Planned Development District Application	\$1,000.00
	Plat Amendment Fee/Full Boundary Adjustment	\$550.00
	Parcel Boundary Adjustment	\$200.00
	Re-zoning Application	\$1,000.00
	Reasonable Accommodation Application	\$25.00
	Right-of-Way Vacation Application	\$200.00
Planning	Sign Permit	Based on the Uniform Building Code
	Simple Boundary Adjustment	\$200.00
	Site Plan Application	\$725.00
	Site Plan Engineering & Civil Plan Review	\$2,250.00
	Subdivision Extension Application	\$62.50/plat sheet + \$12.50/lot
	Temporary Sign Permit	\$25.00
	Town Center Exaction Fee	\$1.50 per square foot
	Classification Request	\$50.00
	Use Determination	Approval of New/Unlisted Business Use
	Variance Application	\$500.00
Zoning	Zoning Letter	\$50.00

## Community Development & Planning



### Planning & Zoning

<b>Miscellaneous Fees</b>	Fence Permit	\$25.00
	Maintenance Agreement Application	\$25.00
	Open Space Purchase	To Be Paid by City Council
	Open Space Purchase Survey Costs	To Be Paid by the Resident
	Open Space Purchase Title Company Fees	To Be Paid by the Resident
	Public Utility Easement Vacation	\$25.00
	Retaining Wall Application	\$25.00

**Commented [CL47]:** Specified category

**Commented [CL48]:** Grammar for consistency

**Commented [CL49]:** Grammar for consistency

### Subdivision Reviews, Engineering & Inspections

<b>Base Rates</b>	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
	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
	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
	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

**Commented [CL50]:** Added to clarified section

**Community Development & Planning****Subdivision Reviews, Engineering & Inspections**

Additional Reviews & Inspections	Less than 10 Lots	Preliminary Plat Reviews (2 reviews)	\$3,045.00
		Civil Review Fee (2 reviews)	\$4,093.00
		Construction Inspection Fee Hourly Rate	\$36.50
		Final Plat & Engineering Review (2 reviews)	\$1,229.00
	11-50 Lots	Preliminary Plat Reviews (2 reviews)	\$4,920.00
		Civil Review Fee (2 reviews)	\$5,906.00
		Construction Inspection Fee Hourly Rate	\$36.50
		Final Plat & Engineering Review (2 reviews)	\$1,229.00
	51-100 Lots	Preliminary Plat Reviews (2 reviews)	\$6,295.00
		Civil Review Fee (2 reviews)	\$9,156.00
		Construction Inspection Fee Hourly Rate	\$36.50
		Final Plat & Engineering Review (2 reviews)	\$1,229.00
	101+ Lots	Preliminary Plat Reviews (2 reviews)	\$8,045.00
		Civil Review Fee (2 reviews)	\$11,781.00
		Construction Inspection Fee Hourly Rate	\$36.50
		Final Plat & Engineering Review (2 reviews)	\$1,229.00

## Engineering & Public Works



### Rentals, Right-of-Ways, & Miscellaneous Fees

Hydrant Meter Rentals	Application	\$25.00	
	Refundable Deposit	\$2,500.00	<b>Commented [CL51]:</b> Fee upped from \$2,200.00 to ensure the hydrant meter can be replaced if fully damaged.
	Daily Rental Fee	\$10.00/day	
	Meter Wrench Fee (if not returned)	\$50.00	
	Gate Valve Replacement Fee (assessed if damaged or missing)	\$296.00	<b>Commented [CL52]:</b> Requested to be added for two reasons: 1. To encourage the hydrant meters to be returned promptly. 2. Our hydrant meters are aging and breaking down, so we need to add a revenue component to hopefully help cover costs for rotating out older meters.
	Water Usage Charges (current residential culinary water rates)	Monthly Base (0-5,999 gallons of water) Monthly <b>Tier 1</b> Overage (6,000-15,999 gallons of water) Monthly <b>Tier 2</b> Overage (16,000+ gallons of water)	\$23.07 \$1.47 per thousand gallons \$3.85 per thousand gallons
Right-of-Way Fees	Non-Excavation Right-of-Way Impact	Application Fee	\$50.00
		Inspection Fee	\$250.00
		Refundable Cash Bond*	\$2,500.00
		*A greater amount may be required based on the anticipated impact on City infrastructure and property.	
	Road Cuts	Application Fee	\$250.00
		Inspection Fee	\$250.00
		Refundable Cash Bond*	\$2,500.00
		*Road cuts in roads less than 3 years old are subject to restrictions	
Miscellaneous Fees	Bond is not required for public utility companies		\$0.00
	Sandbags	\$0.20 per bag	
	Tree Sale Trees	Actual Cost to City	

## Events



### Civic Events (Non-Fling Related)

Movie in the Park	Sponsorship	\$750.00
Youth Fishing	Resident	\$30.00
	Non-Resident	\$35.00
	Fishing Pole Rental	\$5.00
Other Events	-	TBD
Vendors	Food Vendor	\$25.00
	Food Vendor Using Electrical Outlets	\$10.00/outlet
	Non-Food Vendor	\$10.00
	Non-Food Vendor Using Electrical Outlets	\$10.00/outlet

**Commented [CL61]:** Eliminated as it was just a perpetual placeholder.

**Commented [CL62]:** Added clarification.

**Commented [CL63]:** Added clarification.

### Special Events (not city-sponsored)

Permit Fees	Application (non-refundable)	\$25.00
	Refundable Deposit (if renting city room/field/pavilion)	\$500.00
	Late Rush Fee (if the application is submitted with less than 30 days' notice)	\$25.00
Services & Contracts	Police Officer Services (contract required)	Refer to the LPPD Fee Schedule
	Firefighter/EMT Services (contract required)	Refer to LPFD Fee Schedule
	Parks Crew Services	[Parks Staff]
		\$50.00/hour
		Contracted Cleaning Before Event (minimum 2 hours)
		\$50.00/hour
		\$250.00 minimum or \$35.00/hour if longer than 7 hours
	Streets Crew Services	\$50.00/hour

**Commented [CL64]:** Clarification

**Commented [CL65]:** Added clarification.

**Commented [CL66]:** Changed from late to rush to add clarification.

**Commented [CL67]:** Grammar

**Commented [CL68]:** Added for clarification.

**Commented [CL69]:** Added for clarification.

**Commented [CL70]:** Clarification as to which group is used.

**Commented [CL71]:** We frequently receive requests for additional cleanings before events or even at times for pavilion rentals. This provides a workable option through our contracted cleaners.

**Commented [CL72]:** Same as above. The difference is that this allows a dedicated cleaning crew member to stay on-site during the event to restock and assist where needed within their scope of cleaning and maintaining.

## Events



### Highland Fling

		Highland Fling	
Events	5K	Early Registration	\$15.00
		Late Registration	\$25.00
		On-site Registration (no shirt guaranteed)	\$30.00
	1 Mile Fun Run	Early Registration	\$10.00
		Late Registration & On-site Registration	\$15.00
	Baby Celebration	Registration	\$15.00
		Late Registration	\$17.00
	Car Show	With Shirt	\$20.00
		Without Shirt	\$10.00
	Disc Golf Tournament	Without Trilogy Set	\$15.00
		With Trilogy Set	\$40.00
		Youth Without Trilogy Set	\$10.00
		Youth With Trilogy Set	\$25.00
	Family Adventure Race	Registration	\$25.00
		Tethered	\$5.00
		Flight	\$50.00
	Kid's Zone	Pre-registration	\$20.00
		Day of On-site Registration	\$22.00
		Per Ride	\$1.00 - \$5.00
	Parade	Highland Business	\$100.00
		Non-Highland Business	\$200.00
		Non-Parade - handing out flyers along <del>the</del> parade route	\$25.00
		Non-resident	\$100.00
		Politicians	\$25.00
		Sports/Cheerleading Teams	\$25.00
		Sponsor, Church Group, School Group, Non-profit, Government, Highland Resident	\$0.00
	Pickleball	Registration for players under 17	\$5.00/player/division
		Registration for players 17 or older	\$30.00/ player/ division
	Strong Man Competition	Registration	\$38.00
		Registration	\$43.00
	Events Combination (for the above two)	Strong Man Competition & Utah State Hammer Championship & Highland Games	\$68.00

**Commented [CL73]:** Changed from Baby Celebration, which moved to its category. Defined what the fee was for.

**Commented [CL74]:** Not a current event

**Commented [CL75]:** Not a current event

**Commented [CL76]:** Clarified for consistency.

**Commented [CL77]:** Grammar fix.

**Commented [CL78]:** Event was new last year. The fees are the same as last year, it's just made it's way into the fee schedule this year.

**Commented [CL79]:** Clarifying fee

**Commented [CL80]:** Clarifying fee

**Commented [CL81]:** Clarification

## Events



### Highland Fling

		Highland Fling	
		Full-page (simple)	\$80.00
		Full-page (complex)	\$120.00
		One-half page (simple)	\$40.00
		On-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 (complex)	\$20.00
		One-eighth page (complex)	\$40.00
		Full-page	\$600.00
		One-half page	\$350.00
		One-third page	\$225.00
		One-quarter page	\$150.00
		One-eighth page	\$100.00
		Title Sponsor	\$4,000.00
		Diamond Sponsor	\$4,000.00
		Platinum Sponsor	\$1,500.00
		Gold Sponsor	\$2,500.00
		Silver Sponsor	\$1,500.00
		Bronze Sponsor	\$750.00
		Friend of Highland Fling	In-kind Donations
		Highland City Resident	Food Vendor Non-Food Vendor Electrical Access
		Non-Resident	Food Vendor Non-Food Vendor Electrical Access

**Commented [CL82]:** The magazine is being scaled down to a simpler mailer that does not include add-on offerings.

**Commented [CL83]:** Title Sponsor no longer an option

**Commented [CL84]:** Fee increased from \$2,500.00 to \$4,000.00

**Commented [CL85]:** Platinum Sponsor is no longer an option

**Commented [CL86]:** Fee increased from \$1,000.00 to \$2,500.00

**Commented [CL87]:** Fee increased from \$750.00 to \$1,500.00

**Commented [CL88]:** Fee increased from \$350.00 to \$750.00

**Commented [CL89]:** Fees simplified to Resident vs Non-Resident. Residents get free access to power.

## Justice Court



### Highland City Justice Court

Court Fees

~~Fee Schedule As~~ Set by Utah State Legislature

~~TBD~~

**Commented [CL90]:** Eliminated due to redundant language.

## Library



Library		
Services & Fees	Annual Non-resident Library Fee	\$90.00
	Black and White Copies/Printing (1 side)	\$0.10 per page
	Color Copies/Printing (1 side)	\$0.50 per page
	Interlibrary Loan Request	\$5.00
	Item Replacement Processing Fee	\$5.00
	Proctoring Service	\$10.00

## Utilities



### Utility Charges (All fees are billed monthly except for Miscellaneous category)

Solid Waste	Garbage Can	\$12.54	Commented [CL91]: Removed for clarity
	Additional Garbage Can (each)	\$10.40	Commented [CL93]: Fee increased from \$11.33 to \$12.54
	Recycle Can (each)	\$9.05	Commented [CL92]: Specified category
Culinary Water	Residential	Base = 0-5,999 gallons of water	\$23.07
		Tier 1 Overage = 6,000-15,999 gallons of water	\$1.47 per thousand gallons
		Tier 2 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 & 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
		Tier 1 Overage = 6,000-15,999 gallons of water	\$1.47 per thousand gallons
		Tier 2 Overage = 16,000 + gallons of water	\$3.85 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	Base	\$24.14	Commented [CL98]: Added for clarification
	Square Footage Rate	\$0.000797 per square foot of lot	Commented [CL99]: Added for clarification
	Non-Residential PI Rate	\$0.00797 per square foot of permeable surface	
	Irrigation Water Purchase	\$0.000814 per square foot of lot	

## Utilities



### Utility Charges (~~All fees are billed monthly except for Miscellaneous category~~)

		<i>Gallon rate for sewer is calculated once a year based on an average of culinary water consumption from October - April.</i>
Residential	City Maintenance Base = 0-9,999 gallons of water	\$9.65
	City Maintenance Overage = 10,000 + gallons of water	\$0.65 per thousand gallons
	Timpanogos Special Service District (TSSD) Base = 0-9,999 gallons of water	\$32.77
	TSSD Overage = 10,000 + gallons of water	\$2.20 per thousand gallons
Sewer	<i>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 <del>the</del> previous year.</i>	
	City Maintenance Base = 0-9,999 gallons of water	\$11.72
	City Maintenance Overage = 10,000 + gallons of water	\$0.65 per thousand gallons
	Timpanogos Special Service District (TSSD) Base = 0-9,999 gallons of water	\$39.95
	TSSD Overage = 10,000 + gallons of water	\$2.20 per thousand gallons
Businesses & Churches	<i>Rate is calculated once a year in September based on student enrollment</i>	
	City Maintenance <del>Base</del>	\$0.1570876 per student
	Timpanogos Special Service District (TSSD)	\$0.6593838 per student
Schools	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

**Commented [CL100]:** Clarifying statement as above

**Commented [CL101]:** grammar

**Commented [CL102]:** Not necessary as there is only rate

## Utilities



### Miscellaneous Utility Fees (billed per occurrence)

Solid Waste	Garbage/Recycle Can Exchange Fee	\$59.67
	Garbage/Recycle Can Overage Fee (after 2 written warnings)	\$33.16
	Garbage/Recycle Can Retrieval Fee (terminating service earlier than 12 months)	\$11.56
	Garbage/Recycle Container Re-Delivery Fee	\$33.16
	Garbage/Recycle Contamination Fee (can used inappropriately)	\$33.16
	Garbage/Recycle Replacement Container Fee	\$99.48
	Garbage/Recycle Service Reactivation Fee	\$33.16
Finance Fees	Utility Late Fee	3% of the utility balance
	Utility Lien Fee	\$100.00
	Utility Risk Account Deposit Fee	\$250.00
	Utility Sign-up Processing Fee	\$25.00
	Utility Shut-off Fee	\$80.00

**Commented [CL103]:** Clarifying statement

**Commented [CL105]:** Fee increased from \$53.24 to \$59.67

**Commented [CL104]:** Added category for clarification

**Commented [CL106]:** Fee increased from \$29.59 to \$33.16

**Commented [CL107]:** Fee increased from \$10.32 to 11.56

**Commented [CL108]:** Fee increased from \$29.59 to \$33.16

**Commented [CL109]:** Fee increased from \$29.59 to \$33.16

**Commented [CL110]:** Fee increased from \$88.75 to \$99.48

**Commented [CL111]:** Fee increased from \$29.59 to \$33.16

**Commented [CL112]:** Clarifying statement

## 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

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**DATE:** June 17, 2025  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** David Mortensen, Finance Director  
**SUBJECT:** Certified Tax Rate  
**TYPE:** General City Management

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**PURPOSE:**

The City Council will consider adoption of the Fiscal Year 2025-2026 Certified Tax Rate.

**STAFF RECOMMENDATION:**

Staff recommends approval of the resolution adopting the Fiscal Year 2025-2026 certified tax rate of 0.000740, which includes 0.000643 for City operations and 0.000097 for Library operations.

**PRIOR COUNCIL DIRECTION:**

Each year the City Council is required to approve the certified tax rate in conjunction with the coming fiscal year's budget. Through the budget process, Council has indicated they do not plan to consider a property tax increase.

**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 0.000689 for fiscal year 2024-2025. The Library operations certified tax rate was 0.000104. Overall, property values in the City increased from the prior year's values, which has the effect of decreasing the certified rate. For fiscal year 2025-2026, the calculated tax rate for Highland City is 0.000643 for general City operations, and 0.000097 for Library operations.

**FISCAL IMPACT:**

Property tax revenues remain relatively level when there is no growth within the City. Highland has had some growth since the last certified tax rate was calculated, resulting in an increase in certified rate revenue of \$53,611 for general operations, and an increase of \$7,904 for Library operations.

**MOTION:**

I move that City Council approve the resolution adopting the Fiscal Year 2025-2026 Certified Tax Rate of 0.000740, which includes 0.000643 for City operations and 0.000097 for Library operations.

**ATTACHMENTS:**

1. R-2025- Adopting the Fiscal Year 2025-2026 Certified Tax Rate

**RESOLUTION NO: R-2025-**

**A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH ADOPTING  
THE FISCAL YEAR 2025-2026 CERTIFIED TAX RATE**

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

That a tax rate of 0.000740 (0.000643 General Operating; 0.000097 Library) is hereby levied on all taxable property lying within the corporate limits of the City of Highland for the fiscal year July 1, 2025 through June 30, 2026 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 17<sup>th</sup> day of June, 2025 by the City Council of Highland, Utah.

HIGHLAND CITY, UTAH

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Kurt Ostler  
Mayor

ATTEST:

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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 Courtney	<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

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**DATE:** June 17, 2025  
**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 2019-2020.

### **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 2025-2026 Budget

Pressurized Irrigation Fund - \$108,000 Expenditure - Included in the fiscal year 2025-2026 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 for fiscal year 2025-2026.

### **ATTACHMENTS:**

1. R-2025- Approving the Interfund Transfer from the Pressurized Irrigation Fund to the General Fund for Budget Fiscal Year 2025-2026

**RESOLUTION NO: R-2025-**

**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 2025-2026**

**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 2025-2026.

This resolution shall take effect on July 1, 2025.

**PASSED and ADOPTED** by Highland City Council this 17<sup>th</sup> day of June, 2025.

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 Courtney	<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 17, 2025  
**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 2025-2026.

### **STAFF RECOMMENDATION:**

Staff recommends approval of the ordinance enacting budgeted compensation increases for specific City officers for fiscal year 2025-2026.

### **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 2025-2026 Budget and the Fiscal Year 2025-2026 Pay Plan. The budgeted increases proposed include those other city employees are eligible for, including an inflationary 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. Some officers are also recommended for a market adjustment based on the results of the City's annual pay plan analysis. The total percentage increase of these items can be found in the exhibit attached to this ordinance.

### **FISCAL IMPACT:**

The proposed increases to the compensation of specific City officers have been included in the proposed Highland City Fiscal Year 2025-2026 Budget.

### **MOTION:**

I move that City Council adopt the ordinance enacting compensation increases for specific City officers

for fiscal year 2025-2026.

**ATTACHMENTS:**

1. Ordinance Enacting Officer Compensation Increases for Fiscal Year 2025-2026
2. Officer Compensation Increase FY26

**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 2025-2026 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 17<sup>th</sup> day of June, 2025 and shall become effective 1 July, 2025.

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

<b>Title</b>	<b>Total Proposed FY2025-2026 Increase</b>
City Administrator	7.82%
Assistant City Administrator/Community Development Director	3.81%
Public Works Director/City Engineer	3.00%
City Attorney/Planning Administrator	3.81%
Finance Director	4.89%
Library Director	10.71%
Assistant Public Works Director	3.00%



# CITY COUNCIL AGENDA REPORT

## ITEM #3f

---

**DATE:** June 17, 2025  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** David Mortensen, Finance Director  
**SUBJECT:** Adoption of the Fiscal Year 2025-2026 Budget  
**TYPE:** General City Management

---

**PURPOSE:**

The City Council will consider adoption of the Highland City Fiscal Year 2025-2026 Budget.

**STAFF RECOMMENDATION:**

Staff recommends that the City Council hold a public hearing and approving the ordinance adopting the Highland City Fiscal Year 2025-2026 Budget.

**PRIOR COUNCIL DIRECTION:**

On May 6, 2025, Council approved the Highland City Fiscal Year 2025-26 Tentative Budget. Changes to the budget from that version are described below and shown on pages 61-72 of the final budget document. Many of these changes were discussed with Council in the work session on May 29, 2025 and in subsequent Council meetings.

**BACKGROUND:**

Changes to the budget since the tentative budget that was adopted on May 6th include revenues and expenditures in multiple funds.

In the General Fund, property tax revenue was increased by \$11,900 because the certified tax rate and certified revenue amount were obtained from Utah County. The use of beginning General Fund balance reserves was increased by \$105,000 for a carryover of FY25 budget for trail maintenance.

Expenditures in the General Fund saw a net increase of \$144,941, primarily due to an increase in the public safety assessments paid to Lone Peak Public Safety District to cover the cost of increased animal shelter fees and adding 2 full-time and 1 part-time fire personnel. Another part of the General Fund expenditure increase is from the carryover of FY25 budget for trail maintenance mentioned above. Also in the General Fund, there is a decrease in the transfer to the Roads Capital Improvement Fund meant to help fund the 10400 & 6000 W pedestrian improvements. This transfer decrease was done to help make room in the General Fund budget for the public safety increase already mentioned. The tentative budget included a 3% inflationary increase for employees, but upon completion of the market study, it was determined that a few employees needed a larger increase. At a minimum, all employees are budgeted to receive an inflationary adjustment of 3%.

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, Culinary Water, and Utility Transportation.

In the Library Fund, a \$10,000 use of fund balance was added for the purpose of purchasing replacement of old books and other materials.

In the Building Capital Improvement Fund, a \$144,621 use of fund balance was added for the purpose of completing the fire station driveway project. This is a budget carryover from the FY25 budget.

In the Sewer Fund, a \$253,000 use of fund balance was added for the purpose of completing the Dry Creek lift station project. This is a budget carryover from the FY25 budget.

In the Pressurized Irrigation Fund, there was an error in the list of positions in the tentative budget that was doubling up the budget for a PI Operator. This has been corrected in the final budget, reducing the total expenditure in the fund by approximately \$70,000. This position was also partially allocated to the Culinary Water fund, so that fund expenditure was also reduced by about \$10,000 due to the correction.

Also in the Culinary Water Fund, the tentative budget included a \$1,000,000 state grant that is no longer anticipated for FY26, so it has been removed, along with the grant expenditure, in the final budget. (In talking with the City's lobbyist and grant consultant, they feel like there is more opportunity for the City for grants in roads than water at this time.) The first phase of the MXU replacement project for \$260,000 was also added. The planned savings for future capital asset replacement was reduced by approximately \$250,000 as a result.

### **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 \$38,951,589. Total expenditures, excluding savings for future capital asset replacement, total \$38,210,938. Net Revenue, including the use of prior year fund balance and excluding savings for future capital asset replacement, totals \$740,651. The City-wide planned use of prior year fund balance to complete various projects totals \$2,212,255.

### **MOTION:**

I move that City Council approve the ordinance adopting the Highland City Fiscal Year 2025-2026 Budget.

### **ATTACHMENTS:**

1. Highland City FY26 Budget Version 4.0 6-17-25
2. Ordinance Adopting the Highland City Fiscal Year 2025-2026 Budget



# **HIGHLAND CITY**

**Fiscal Year 2025-2026 Budget**

**June 17, 2025**

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## ALL FUNDS SUMMARY

Fund	Estimated Beginning Fund Balance	Fund Balance (Including PY)	Budgeted Revenue	Budgeted Expenditure (Excluding Saving for Cap Asset Replacement)	Fund Balance & Excluding Saving for Cap Asset Replacement)	Net Revenue (Including PY)	Use of PY Fund Balance	Estimated Ending Fund Balance
			(Including PY)	for Cap Asset Replacement)	for Cap Asset Replacement)	(Including PY)		
General Fund	\$ 3,704,882	\$ 13,942,892	\$ 13,929,119	\$ 13,773	\$ 185,000	\$ 3,533,655		
Cemetery Perpetual Fund	\$ 129,917	\$ 486,361	\$ 474,038	\$ 12,323	\$ 100,898	\$ 41,342		
Library Fund	\$ 80,733	\$ 451,748	\$ 451,748	\$ -	\$ 10,000	\$ 70,733		
Parks Tax Fund	\$ 254,874	\$ 189,000	\$ 180,000	\$ 9,000	\$ -	\$ 263,874		
Building & Development Fund	\$ 967,695	\$ 1,129,923	\$ 1,129,923	\$ -	\$ 190,360	\$ 777,335		
Debt Service Fund	\$ 12,715	\$ 954,679	\$ 954,679	\$ -	\$ -	\$ 12,715		
Parks Capital Improvement Fund	\$ 3,152,431	\$ 3,173,965	\$ 3,173,965	\$ -	\$ 240,082	\$ 2,912,349		
Roads Capital Improvement Fund	\$ 1,136,914	\$ 6,801,400	\$ 6,801,400	\$ -	\$ 554,919	\$ 581,995		
Buildings Capital Improvement Fund	\$ 1,680,714	\$ 585,985	\$ 585,985	\$ -	\$ 470,473	\$ 1,210,241		
Town Center Exaction Fund	\$ 6,194	\$ -	\$ -	\$ -	\$ -	\$ 6,194		
Sewer Fund	\$ 3,754,034	\$ 3,616,567	\$ 3,269,980	\$ 346,587	\$ 253,000	\$ 3,847,621		
Pressurized Irrigation Fund	\$ 5,486,933	\$ 3,165,021	\$ 3,039,242	\$ 125,779	\$ -	\$ 5,612,712		
Storm Sewer Fund	\$ 2,235,919	\$ 1,144,696	\$ 1,144,696	\$ -	\$ 194,808	\$ 2,041,111		
Culinary Water Fund	\$ 1,997,120	\$ 2,002,848	\$ 1,769,659	\$ 233,189	\$ -	\$ 2,230,309		
Utility Transportation Fund	\$ 360,096	\$ 1,249,104	\$ 1,249,104	\$ -	\$ 12,715	\$ 347,381		
Internal Service IT Fund	\$ 1,334	\$ 57,400	\$ 57,400	\$ -	\$ -	\$ 1,334		
<b>TOTAL - ALL FUNDS</b>	<b>\$ 24,962,505</b>	<b>\$ 38,951,589</b>	<b>\$ 38,210,938</b>	<b>\$ 740,651</b>	<b>\$ 2,212,255</b>	<b>\$ 23,490,901</b>		

**GENERAL FUND SUMMARY**

	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	ADOPTED BUDGET FY2025	PROPOSED BUDGET FY2026
<b>BEGINNING FUND BALANCE:</b>				<b>\$ 4,410,880</b>	<b>\$ 3,704,882</b>
<b>REVENUES:</b>					
Taxes	\$ 6,895,727	\$ 7,537,644	\$ 7,703,556	\$ 7,897,557	\$ 8,004,608
Licenses and Permits	1,444,453	1,104,600	28,328	24,600	32,600
Intergovernmental Revenue	2,417,808	3,577,247	1,426,692	1,525,000	1,568,500
Fees and Services	781,810	1,110,026	974,625	990,000	1,029,000
Court Fines	159,628	186,857	285,873	266,850	303,000
Other	67,549	231,194	338,077	245,000	172,330
Cemetery	-	60	-	-	-
Miscellaneous	405,275	599,872	591,851	543,600	589,404
Garbage and Other	1,288,952	1,530,946	1,606,299	1,583,154	1,849,552
<b>TOTAL REVENUE</b>	<b>\$ 13,461,201</b>	<b>\$ 15,878,447</b>	<b>\$ 12,955,300</b>	<b>\$ 13,075,761</b>	<b>\$ 13,548,994</b>
<b>TRANSFERS IN:</b>					
Transfers In From Other Financial Sources	\$ 767,234	\$ 360,044	\$ 949,000	\$ -	\$ -
Transfer from Cemetery Perpetual Fund	-	-	-	70,917	100,898
Transfer from Pressurized Irrigation Fund	-	-	-	108,000	108,000
<b>TOTAL TRANSFERS IN</b>	<b>\$ 767,234</b>	<b>\$ 360,044</b>	<b>\$ 949,000</b>	<b>\$ 178,917</b>	<b>\$ 208,898</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$ 14,228,435</b>	<b>\$ 16,238,491</b>	<b>\$ 13,904,300</b>	<b>\$ 13,254,678</b>	<b>\$ 13,757,892</b>
<b>USE OF PRIOR YEAR FUND BALANCE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,172,819</b>	<b>\$ 185,000</b>

## GENERAL FUND SUMMARY

	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	ADOPTED BUDGET FY2025	PROPOSED BUDGET FY2026
<b>GENERAL FUND EXPENDITURES:</b>					
<b>Council</b>	\$ 156,165	\$ 148,411	\$ 103,114	\$ 183,147	\$ 191,572
<b>Court</b>	231,922	268,883	303,403	299,686	391,582
<b>Administrative</b>	500,913	502,756	568,478	620,111	654,248
<b>Human Resources</b>	-	-	233	94,118	112,334
<b>Auditor</b>	12,500	13,500	13,900	20,000	20,000
<b>Finance</b>	171,646	213,065	232,492	103,614	103,507
<b>Recorder</b>	154,699	104,472	131,262	133,204	177,320
<b>Treasurer</b>	54,519	58,637	64,900	94,144	102,764
<b>Attorney</b>	67,566	62,250	66,216	81,373	82,968
<b>Appeal Authority</b>	564	(454)	(1,463)	-	-
<b>Planning and Zoning</b>	110,323	125,117	43,180	50,134	68,092
<b>Education and Promotion</b>	1,866	780	17,125	41,815	43,042
<b>Police</b>	2,266,969	2,735,870	2,857,933	3,080,145	3,202,312
<b>Emergency Services</b>	2,001,129	2,251,705	2,458,504	2,654,658	3,064,225
<b>Building Inspection</b>	377,942	362,777	81,901	58,893	55,885
<b>Streets and Roads</b>	763,211	838,767	664,980	902,485	967,141
<b>Engineering</b>	238,361	278,263	211,287	216,924	221,736
<b>Parks and Recreation</b>	662,335	829,749	1,544,385	1,907,843	1,989,482
<b>Community Events</b>	115,506	128,850	145,518	195,109	188,372
<b>Garbage</b>	1,008,303	1,141,848	1,385,414	1,353,250	1,571,571
<b>TOTAL DEPT ALLOCATIONS</b>	<b>\$ 8,896,977</b>	<b>\$ 10,065,248</b>	<b>\$ 10,892,762</b>	<b>\$ 12,090,653</b>	<b>\$ 13,208,153</b>

					ADOPTED	PROPOSED
	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	
	FY2022	FY2023	FY2024	FY2025	FY2026	
<b>TRANSFERS OUT:</b>						
Transfer to Capital Improvement Fund	\$ 3,068,200	\$ 4,146,830	\$ 1,690,000	\$ -	\$ -	
Transfer to Parks Capital Improvement Fund	-	-	-	370,000	70,000	
Transfer to Roads Capital Improvement Fund	-	-	660,000	920,000	630,000	
Transfer to Bldg Capital Improvement Fund	-	-	1,140,000	321,542	-	
Transfer to Debt Service Fund	869,433	347,813	499,000	363,481	-	
Transfer to Open Space Fund	238,336	270,941	-	-	-	
Transfer to Cemetery Perpetual Fund	6,474	-	-	-	-	
Transfer to Library Fund	-	-	-	-	20,966	
<b>TOTAL TRANSFERS OUT:</b>	<b>\$ 4,182,443</b>	<b>\$ 4,765,584</b>	<b>\$ 3,989,000</b>	<b>\$ 1,975,023</b>	<b>\$ 720,966</b>	
<b>TOTAL EXP. &amp; TRANS.OUT</b>	<b>\$ 13,079,420</b>	<b>\$ 14,830,831</b>	<b>\$ 14,881,762</b>	<b>\$ 14,065,676</b>	<b>\$ 13,929,119</b>	
<b>OPERATING SURPLUS(DEFICIT)</b>	<b>\$ 1,149,016</b>	<b>\$ 1,407,660</b>	<b>\$ (977,462)</b>	<b>\$ 361,821</b>	<b>\$ 13,773</b>	

GENERAL FUND REVENUES										
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ADOPTED	MID-YEAR		PROPOSED		
		FY2022	FY2023	FY2024	BUDGET	ACTUALS DEC	PROJECTED	BUDGET		
10-31-10	Property Tax - Current Year	\$ 1,848,404	\$ 2,004,319	\$ 2,017,538	\$ 2,085,557	\$ 1,797,154	\$ 2,085,557	\$ 2,139,168		
10-31-20	Property Tax - Delinquent	132,057	126,617	133,207	125,000	9,122	125,000	125,000		
10-31-30	General Sales and Use Taxes	3,662,461	3,937,400	4,039,906	4,140,000	2,114,301	4,202,000	4,140,000		
10-31-50	Fee-In-Lieu of Pers Prop Tax	162,746	129,835	156,085	140,000	73,683	145,225	150,000		
10-31-60	Utility Franchise Tax	1,021,542	1,276,138	1,289,434	1,340,000	601,228	1,355,000	1,382,100		
10-31-61	Phone Tax	68,517	63,336	67,386	67,000	29,262	67,000	68,340		
Total Taxes		\$ 6,895,727	\$ 7,537,644	\$ 7,703,556	\$ 7,897,557		\$ 7,979,782	\$ 8,004,608		
10-32-10	Business Licenses and Permits	\$ 14,601	\$ 17,434	\$ 16,708	\$ 16,000	\$ 3,828	\$ 16,000	\$ 16,000		
10-32-21	Building Permits	1,150,134	861,323	(205)	-	-	-	-		
10-32-22	Building Plan Check Fees	269,982	206,503	-	-	-	-	-		
10-32-26	Road Cut Permits	6,000	4,750	10,500	7,000	18,850	30,000	15,000		
10-32-27	Fence Permit	3,108	1,513	1,325	1,600	700	1,600	1,600		
10-32-29	Infrastructure Reimb. (Legal)	627	13,076	-	-	-	-	-		
Total Licenses and Permits		\$ 1,444,453	\$ 1,104,600	\$ 28,328	\$ 24,600		\$ 47,600	\$ 32,600		
10-33-30	General Fund Surplus	\$ 4,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10-33-40	State Grants	-	-	-	-	-	-	-		
10-33-56	Class "C" Road Fund Allotment	872,575	932,368	966,868	1,000,000	322,479	1,000,000	1,000,000		
10-33-57	County Option Hwy/Transit Tax	390,448	354,835	363,406	375,000	186,417	375,000	382,500		
10-33-58	State Liquor Fund Allotment	16,091	20,670	19,276	20,000	25,673	25,673	26,000		
10-33-59	County Public Transit Tax (5th 5th)	-	-	77,142	130,000	80,427	158,000	160,000		
10-33-99	CARES Act and ARPA Funds	1,134,687	2,269,374	-	-	-	-	-		
Total Intergovernmental Revenue		\$ 2,417,808	\$ 3,577,247	\$ 1,426,692	\$ 1,525,000		\$ 1,558,673	\$ 1,568,500		

GENERAL FUND REVENUES											
ACCT	DESCRIPTION	ACTUALS		ACTUALS		ACTUALS		ADOPTED	MID-YEAR		PROPOSED
		FY2022	FY2023	FY2024	FY2025	BUDGET	ACTUALS DEC	PROJECTED	BUDGET	FY2026	
10-34-10	Zoning	\$ 7,595	\$ 13,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-34-11	Planning Review	-	25	-	-	-	-	-	-	9,000	
10-34-12	DRC Fee	-	-	-	-	-	-	-	-	-	
10-34-14	Site Plan/Architectural Review	575	725	-	-	-	-	-	-	-	
10-34-15	Preliminary Review	14,373	11,010	-	-	-	-	-	-	-	
10-34-16	Final Review	8,603	11,192	-	-	-	-	-	-	-	
10-34-18	Public Works Inspection Fee	27,512	90,692	-	-	-	-	-	-	-	
10-34-20	Annexation Fees	-	550	-	-	-	550	550	-	-	
10-34-21	Civil Review Fee	50,592	48,095	-	-	-	-	-	-	-	
10-34-50	Public Safety Fee	672,560	933,764	974,625	990,000	499,873	1,000,000	1,000,000	1,020,000		
	Total Fees and Services	\$ 781,810	\$ 1,110,026	\$ 974,625	\$ 990,000		\$ 1,000,550	\$ 1,029,000			
10-35-10	Highland Fines	\$ 111,711	\$ 133,470	\$ 195,150	\$ 200,000	\$ 95,250	\$ 200,000	\$ 200,000	\$ 200,000		
10-35-13	Highland Traffic School	3,870	2,560	11,157	11,000	6,797	13,000	13,000	12,000		
10-35-14	Alpine Fines	42,280	50,199	77,527	55,000	42,862	90,000	90,000	90,000		
10-35-33	Public Defender Reimbursement	1,766	628	2,040	850	465	1,000	1,000	1,000		
	Total Court Fines	\$ 159,628	\$ 186,857	\$ 285,873	\$ 266,850		\$ 304,000	\$ 303,000			
10-36-10	Interest Earnings	\$ 22,888	\$ 190,495	\$ 297,473	\$ 200,000	\$ 99,593	\$ 173,000	\$ 173,000	\$ 125,330		
10-36-21	Cell Tower Revenue	44,661	40,699	40,604	45,000	38,252	46,675	46,675	47,000		
	Total Other Revenue	\$ 67,549	\$ 231,194	\$ 338,077	\$ 245,000		\$ 219,675	\$ 172,330			
10-37-10	Cemetery Lot Sales	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Cemetery Revenue	\$ -	\$ 60	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	

GENERAL FUND REVENUES											PROPOSED BUDGET FY2026	
ACCT	DESCRIPTION	ACTUALS		ACTUALS		ACTUALS		ADOPTED	MID-YEAR			
		FY2022	FY2023	FY2024	FY2025	BUDGET	ACTUALS DEC 2024	PROJECTED FY2025				
10-38-40	Sale of Fixed Assets	\$ 1,723	\$ -	\$ 47,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10-38-42	CC Processing Fee	-	49,555	19,647	11,500	2,481	6,000	6,000				
10-38-80	Grants	149	(40)	-	-	-	-	-				
10-38-83	Facility Rentals	12,107	26,760	21,134	20,000	9,880	20,000	20,000				
10-38-84	Youth Council Misc. Rev.	-	2,500	-	-	-	-	-				
10-38-90	PSD Rent	221,125	221,074	221,050	221,000	55,270	221,000	221,000				
10-38-91	Miscellaneous Revenue	30,944	68,575	35,653	30,000	13,839	30,000	30,000				
10-38-92	City Events Revenue	1,813	2,765	2,725	2,000	1,875	2,500	3,000				
10-38-93	Alpine Reimbursement	43,587	43,990	45,309	44,000	15,018	45,000	87,604				
10-38-94	Lone Peak PSD Reimbursement	34,301	43,338	160,804	160,100	34,855	160,100	171,800				
10-38-95	Highland Fling Revenue	39,727	29,378	30,013	40,000	28,633	28,633	40,000				
10-38-99	Tree Sale Revenue	19,799	111,976	8,162	15,000	-	-	10,000				
Total Miscellaneous Revenue		\$ 405,275	\$ 599,872	\$ 591,851	\$ 543,600	\$ 513,233	\$ 589,404					
10-39-00	Other Sources Of Funds	\$ -	\$ -	\$ 26,187	\$ -	\$ 17,032	\$ -	\$ -	\$ -	\$ -	\$ -	
10-39-10	Garbage Collection Fees	1,016,652	1,204,739	1,276,741	1,325,000	680,962	1,370,000	1,571,300				
10-39-11	Indirect Charge Library	8,114	8,254	7,236	9,735	-	9,735	9,325				
10-39-13	Indirect Charge Garbage	-	-	12,582	28,331	-	28,331	34,218				
10-39-15	Indirect Charge Open Space	12,795	16,130	-	-	-	-	-				
10-39-20	Indirect Charge Sewer	103,167	108,276	41,357	58,039	-	58,039	70,592				
10-39-25	Indirect Charge Cemetery	3,845	10,122	4,550	5,794	-	5,794	7,334				
10-39-28	Indirect Charge Bldg/Dev	-	-	17,254	24,453	-	24,453	24,876				
10-39-30	Indirect Charge PI	97,374	116,125	141,491	59,689	-	59,689	59,426				
10-39-35	Indirect Charge Storm Water	15,021	20,282	18,670	27,001	-	27,001	26,611				
10-39-40	Indirect Charge Culinary Water	31,984	47,019	60,231	45,112	-	45,112	45,870				
Total Garbage and Other Revenue		\$ 1,288,952	\$ 1,530,946	\$ 1,606,299	\$ 1,583,154	\$ 1,628,154	\$ 1,849,552					

GENERAL FUND REVENUES		ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	ADOPTED BUDGET FY2025	MID-YEAR ACTUALS DEC 2024	PROJECTED FY2025	PROPOSED BUDGET FY2026
ACCT	DESCRIPTION							
10-30-91	Transfer From Oth Fin Sources	\$ 767,234	\$ 360,044	\$ 949,000	\$ -	\$ -	\$ -	\$ -
10-30-92	Transfer From Open Space Fund	-	-	-	-	-	-	-
10-30-93	Transfer From Cemetery Perpetual Fund	-	-	-	70,917	-	145,902	100,898
10-30-94	Transfer From Pressurized Irrigation Fund	-	-	-	108,000	-	108,000	108,000
Total Transfers In		\$ 767,234	\$ 360,044	\$ 949,000	\$ 178,917	\$ -	\$ 253,902	\$ 208,898
10-39-90	USE OF PRIOR YEAR FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,172,819	\$ -	\$ -	\$ 185,000
TOTAL GENERAL FUND REVENUE		\$ 14,228,435	\$ 16,238,491	\$ 13,904,300	\$ 14,427,497	\$ -	\$ 13,505,569	\$ 13,942,892
TOTAL GENERAL FUND EXPENDITURES		\$ 13,079,420	\$ 14,830,831	\$ 14,881,762	\$ 14,065,676	\$ -	\$ -	\$ 13,929,119
Surplus (Deficit)		\$ 1,149,016	\$ 1,407,660	\$ (977,462)	\$ 361,821	\$ -	\$ -	\$ 13,773

**FUND 10****GENERAL FUND****COUNCIL**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES
		FY2022	FY2023	FY2024	ACTUALS DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	
<b>EXPENDITURES</b>									
10-41-11	Salaries/Wages Full-Time	26,344	24,801	9,420	-	-	-	-	
10-41-13	Employee Benefits	5,074	5,190	6,577	2,051	4,027	<b>4,046</b>	19	
10-41-14	Salaries/Wages Part-Time	-	-	25,530	11,108	22,220	<b>22,226</b>	6	
10-41-21	Professional Org Memberships	26,077	24,970	21,536	13,213	28,300	<b>33,500</b>	5,200	ULCT, MAG, MAG homelessness
10-41-22	Public Notices	2,159	2,553	-	-	1,000	<b>500</b>	(500)	
10-41-23	Mileage Reimbursement	-	-	-	-	400	<b>400</b>	-	
10-41-31	Professional Services	14,806	19,839	6,995	3,410	13,100	<b>12,700</b>	(400)	
10-41-33	Continuing Education	1,755	4,229	2,370	1,010	4,500	<b>4,500</b>	-	
10-41-51	Insurance & Bonds	-	50	-	-	-	-	-	
10-41-60	Youth City Council	(250)	3,400	2,551	372	7,500	<b>7,500</b>	-	
10-41-61	Misc. Supplies & Expenses	27,801	60,411	5,218	1,159	8,000	<b>4,600</b>	(3,400)	Moved staff life events to HR
10-41-62	Council Appropriations	52,300	2,868	19,318	6,931	90,500	<b>98,000</b>	7,500	\$3,000 per Councilmember, \$80,000 Alpine Hwy fence
10-41-63	Economic Development	-	-	3,500	3,500	3,500	<b>3,500</b>	-	Council priority - business event
10-41-64	Highland Historical Society	100	100	100	100	100	<b>100</b>	-	
<b>TOTAL EXPENDITURES</b>		<b>156,165</b>	<b>148,411</b>	<b>103,114</b>	<b>42,854</b>	<b>183,147</b>	<b>191,572</b>	<b>8,425</b>	

**FUND 10****GENERAL FUND****COURT**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	ADOPTED	CHANGE	NOTES
		FY2022	FY2023	FY2024	DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	
<b>EXPENDITURES</b>									
10-42-11	Salaries/Wages Full-Time	69,783	74,871	32,079	-	-	-	-	
10-42-13	Employee Benefits	9,919	11,542	10,885	5,670	14,066	14,853	787	
10-42-14	Salaries/Wages Part-Time	-	-	44,336	40,862	83,330	88,499	5,169	
10-42-21	Professional Org Memberships	-	-	-	-	300	300	-	
10-42-22	Prosecutor	16,935	31,492	32,737	13,348	27,000	70,000	43,000	Billing all to Highland and 40% reimbursed by Alpine
10-42-23	Mileage Reimbursement	-	-	-	-	500	500	-	
10-42-24	Office Supplies & Postage	602	800	902	1,211	500	1,500	1,000	
10-42-25	Witness Fees	-	500	315	851	500	1,000	500	
10-42-26	Technical Manuals & Code Books	271	383	-	-	400	400	-	
10-42-27	Credit Card Fees	8,236	43,670	7,245	1,794	8,500	8,500	-	
10-42-28	Uniforms	-	-	32	32	100	100	-	
10-42-30	Alpine Fine Reimbursement	44,697	42,479	77,397	38,152	55,000	90,000	35,000	Pass-through
10-42-31	State Surcharges	47,037	53,455	79,942	35,886	90,000	90,000	-	
10-42-32	Professional & Technical Services	-	-	-	990	1,000	1,000		Fill-In Judge services
10-42-33	Continuing Education	142	1,918	250	826	2,000	2,000	-	
10-42-34	Public Defender	18,250	10,472	11,375	4,400	12,000	14,000	2,000	
10-42-35	Court Interpreter	372	1,017	2,090	436	1,000	2,500	1,500	
10-42-36	Court Bailiff/Security	-	630	1,328	1,089	1,000	2,000	1,000	
10-42-74	Capital Outlay-Equipment	15,677	(6,835)	-	-	-	-	-	
10-42-75	Internal Service IT Expense	-	2,490	2,490	2,490	2,490	4,430	1,940	
<b>TOTAL EXPENDITURES</b>		<b>231,922</b>	<b>268,883</b>	<b>303,403</b>	<b>148,039</b>	<b>299,686</b>	<b>391,582</b>	<b>91,896</b>	

FUND 10									
GENERAL FUND									
ADMINISTRATION							CHANGE		
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR DEC 2024	ADOPTED ACTUALS FY2025	PROPOSED BUDGET FY2026	FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-43-11	Salaries/Wages Full-Time	104,244	93,706	110,855	71,069	144,763	166,524	21,761	Council priority - Cemetery Sexton/building maint.
10-43-12	Overtime	43	437	1,589	502	-	-	-	
10-43-13	Employee Benefits	54,190	44,270	50,806	32,664	64,667	76,587	11,920	
10-43-14	Salaries/Wages Part-Time	6,682	7,934	1,656	2,484	5,816	5,987	171	
10-43-21	Professional Org. Memberships	3,330	2,566	2,531	892	1,825	2,300	475	
10-43-22	Public Notices	2,351	-	-	-	-	-	-	
10-43-23	Mileage Reimbursement	-	73	152	145	100	300	200	
10-43-24	Office Supplies	14,251	14,805	18,480	7,407	20,000	20,000	-	
10-43-25	Equip.-Supplies & Maintenence	4,246	5,885	13,429	2,802	23,000	23,000	-	
10-43-26	Personnel Recruitment	2,122	1,704	1,860	-	-	-	-	
10-43-27	Newsletter Printing	7,526	9,602	11,815	2,661	12,000	12,000	-	
10-43-28	Telephone	19,800	19,095	23,091	11,642	24,030	26,050	2,020	
10-43-29	Website	6,826	13,557	19,116	-	1,300	1,500	200	
10-43-30	Car Allowance	4,914	2,180	4,787	2,954	6,000	6,000	-	
10-43-31	Professional & Technical/IT	38,120	34,962	28,093	25,918	37,000	36,600	(400)	
10-43-32	Postage	6,000	6,000	7,000	4,318	7,000	9,000	2,000	
10-43-33	Continuing Education	3,900	2,918	5,528	3,921	6,400	6,900	500	
10-43-34	Building Maintenance	90,050	67,013	98,118	64,295	97,000	90,000	(7,000)	Council Chambers AV upgrade completed in FY25
10-43-35	Building Utilities	43,511	54,093	56,957	23,966	60,000	60,000	-	
10-43-37	Technical Manuals & Code Books	60	-	-	-	-	-	-	
10-43-38	Uniforms	250	227	166	48	100	100	-	
10-43-39	Safety Committee	8,137	7,852	8,277	3,286	7,800	8,500	700	
10-43-40	Mass Notification System	7,504	3,478	3,478	-	4,000	-	(4,000)	Switch to Yoppify (funded by grant through 2027)
10-43-41	Phone Reimbursement	2,235	1,487	1,077	540	-	-	-	

FUND 10								
GENERAL FUND								
ADMINISTRATION								
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR DEC 2024	ADOPTED BUDGET FY2025	PROPOSED BUDGET FY2026	
							CHANGE FY2025 TO FY2026	
10-43-42	Credit Card Fees (Convenience)	-	1,746	2,686	755	3,000	2,000	(1,000)
10-43-49	Supplies & Expenses City Adm	311	5,638	9,595	27	1,000	1,000	-
10-43-50	Covid-19 Expenses	-	-	-	-	-	-	-
10-43-51	Insurance & Surety Bonds	57,869	64,038	70,419	72,436	79,000	79,000	-
10-43-52	Bond Continuing Disclosure Fee	-	-	-	-	-	-	-
10-43-54	Software	-	257	2,758	-	800	6,350	5,550 Work order/asset management software
10-43-61	Miscellaneous Supplies	413	99	651	52	-	-	-
10-43-75	Capital Outlay-Special Proj	-	23,622	-	-	-	-	-
10-43-82	Internal Service IT Expense	12,027	13,510	13,510	13,510	13,510	14,550	1,040
<b>TOTAL EXPENDITURES</b>		<b>500,913</b>	<b>502,756</b>	<b>568,478</b>	<b>348,291</b>	<b>620,111</b>	<b>654,248</b>	<b>34,137</b>

FUND 10									
GENERAL FUND									
HUMAN RESOURCES									
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR DEC 2024	ADOPTED ACTUALS FY2025	PROPOSED BUDGET FY2025	CHANGE FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-44-11	Salaries/Wages Full-Time	-	-	-	13,804	29,912	<b>35,701</b>	5,789	
10-44-12	Overtime	-	-	-	5	-	-	-	
10-44-13	Employee Benefits	-	-	-	8,323	17,462	<b>19,586</b>	2,124	
10-44-21	Professional Org. Memberships	-	-	-	150	664	<b>1,208</b>	544	
10-44-23	Mileage Reimbursement	-	-	-	-	550	<b>550</b>	-	
10-44-24	Office Supplies & Postage	-	-	-	-	500	-	(500)	
10-44-27	Software	-	-	-	5,508	16,030	<b>17,030</b>	1,000	Caselle, Applicant Pro, Express Evaluations, Training
10-44-28	Phone Reimbursement	-	-	-	300	600	<b>600</b>	-	
10-44-29	Uniforms	-	-	-	82	100	<b>100</b>	-	
10-44-30	Employee Engagement	-	-	-	10,898	13,000	<b>21,000</b>	8,000	Life events from Council, consolidated anniversaries
10-44-31	Professional Services	-	-	233	5,141	5,600	<b>5,600</b>	-	
10-44-32	Wellness	-	-	-	-	5,000	<b>5,000</b>	-	
10-44-33	Continuing Education	-	-	-	2,154	4,700	<b>5,959</b>	1,259	
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>233</b>	<b>46,366</b>	<b>94,118</b>	<b>112,334</b>	<b>18,216</b>	

FUND 10									
GENERAL FUND									
AUDITOR									
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR DEC 2024	ADOPTED BUDGET FY2025	PROPOSED BUDGET FY2026	CHANGE FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-45-31	Professional & Technical Serv	12,500	13,500	13,900	-	20,000	20,000	-	
	<b>TOTAL EXPENDITURES</b>	<b>12,500</b>	<b>13,500</b>	<b>13,900</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	

FUND 10									
GENERAL FUND									
FINANCE									
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR DEC 2024	ADOPTED ACTUALS FY2025	PROPOSED BUDGET FY2026	CHANGE FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-46-11	Salaries/Wages Full-Time	135,701	168,205	157,322	31,050	55,785	<b>58,536</b>	2,751	
10-46-12	Overtime	113	16	253	-	-	-	-	
10-46-13	Employee Benefits	31,340	39,782	62,822	13,682	24,629	<b>25,866</b>	1,237	
10-46-14	Salaries/Wages Part-Time	-	-	1,724	-	-	-	-	
10-46-21	Professional Org. Memberships	190	290	864	-	500	<b>775</b>	275	GFOA increase/model change
10-46-23	Mileage Reimbursement	336	-	1,330	-	-	-	-	
10-46-24	Office Supplies & Postage	24	361	-	-	500	-	(500)	
10-46-26	Technical Manuals & Code Books	-	-	-	-	200	<b>200</b>	-	
10-46-27	Software	-	-	-	-	12,000	<b>8,850</b>	(3,150)	Council priority - document management software
10-46-28	Phone Reimbursement	2,519	2,485	2,757	540	1,100	<b>1,080</b>	(20)	
10-46-29	Uniforms	527	392	263	90	100	<b>100</b>	-	
10-46-30	Car Allowance	-	-	-	1,200	2,400	<b>2,400</b>	-	
10-46-33	Continuing Education	896	1,534	5,156	635	6,400	<b>5,700</b>	(700)	CPFO application in FY25 not needed in FY26
<b>TOTAL EXPENDITURES</b>		<b>171,646</b>	<b>213,065</b>	<b>232,492</b>	<b>47,196</b>	<b>103,614</b>	<b>103,507</b>	<b>(107)</b>	

FUND 10									
GENERAL FUND									
RECODER					MID-YEAR	ADOPTED	PROPOSED	CHANGE	
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	ACTUALS DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-47-11	Salaries/Wages Full-Time	50,394	51,079	48,340	25,569	51,130	<b>53,357</b>	2,227	
10-47-12	Overtime	2,027	5,840	7,414	1,486	4,000	<b>4,000</b>	-	
10-47-13	Employee Benefits	30,151	30,550	23,638	12,493	24,549	<b>25,822</b>	1,273	
10-47-14	Salaries/Wages Part-Time	7,035	5,775	5,600	198	820	<b>811</b>	(9)	
10-47-21	Professional Org. Memberships	60	455	570	-	525	<b>525</b>	-	
10-47-22	Election	59,351	(2,894)	35,557	15,783	35,000	<b>75,000</b>	40,000	Primary and General elections
10-47-23	Mileage Reimbursement	86	114	48	29	300	<b>300</b>	-	
10-47-24	Office Supplies & Postage	-	14	-	-	-	<b>-</b>	-	
10-47-28	Software Licenses and Maint.	762	8,419	4,360	-	5,000	<b>5,425</b>	425	CivicClerk software license/maintenance
10-47-29	Phone	607	1,072	1,077	540	1,080	<b>1,080</b>	-	
10-47-30	Uniforms	115	94	88	47	100	<b>100</b>	-	
10-47-31	Codification	1,500	1,500	1,575	1,777	1,700	<b>1,900</b>	200	
10-47-32	Professional & Tech Services	-	-	-	1,350	6,000	<b>6,000</b>		Recorder Transcriptionist
10-47-33	Continuing Education	2,307	2,453	2,996	1,505	3,000	<b>3,000</b>	-	
10-47-74	Capital Outlay-Equipment	304	-	-	-	-	<b>-</b>	-	
<b>TOTAL EXPENDITURES</b>		<b>154,699</b>	<b>104,472</b>	<b>131,262</b>	<b>60,777</b>	<b>133,204</b>	<b>177,320</b>	<b>44,116</b>	

FUND 10									
GENERAL FUND									
TREASURER					MID-YEAR	ADOPTED	PROPOSED	CHANGE	
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	ACTUALS DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-48-11	Salaries/Wages Full-Time	29,402	31,148	35,046	22,577	47,959	51,031	3,072	
10-48-12	Overtime	744	1,110	1,341	1,668	250	250	-	
10-48-13	Employee Benefits	20,816	21,295	23,735	14,753	30,828	33,029	2,201	
10-48-14	Salaries/Wages Part-Time	-	-	-	2,989	7,832	8,069	237	
10-48-21	Professional Org. Memberships	216	334	349	199	425	485	60	
10-48-23	Mileage Reimbursement	196	255	-	49	250	250	-	
10-48-27	Software Licenses	-	-	-	1,350	1,350	2,700	1,350	
10-48-28	Telephone	730	596	598	600	600	600	-	
10-48-30	Uniforms	64	144	170	196	350	350	-	
10-48-33	Continuing Education	2,350	3,756	3,662	2,237	4,300	6,000	1,700	
<b>TOTAL EXPENDITURES</b>		<b>54,519</b>	<b>58,637</b>	<b>64,900</b>	<b>46,617</b>	<b>94,144</b>	<b>102,764</b>	<b>8,620</b>	

FUND 10 GENERAL FUND ATTORNEY								
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE
		FY2022	FY2023	FY2024	DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026
<b>EXPENDITURES</b>								
10-49-11	Salaries/Wages Full-Time	-	-	15,232	23,991	48,094	49,864	1,770
10-49-12	Overtime	-	-	-	-	-	-	-
10-49-13	Employee Benefits	-	-	3,833	8,931	19,979	20,824	845
10-49-21	Professional Org. Memberships	-	-	-	-	800	800	-
10-49-23	Mileage Reimbursement	-	-	-	-	200	200	-
10-49-31	Professional & Technical Serv	67,566	62,250	47,151	1,560	5,000	5,000	-
10-49-33	Continuing Education	-	-	-	310	1,000	1,500	500
10-49-38	Uniforms	-	-	-	81	100	100	-
10-49-41	Telephone	-	-	-	-	1,600	1,080	(520)
10-49-54	Software	-	-	-	1,260	4,600	3,600	(1,000)
<b>TOTAL EXPENDITURES</b>		<b>67,566</b>	<b>62,250</b>	<b>66,216</b>	<b>36,133</b>	<b>81,373</b>	<b>82,968</b>	<b>1,595</b>

FUND 10 GENERAL FUND APPEAL AUTHORITY							PROPOSED	CHANGE	
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR ACTUALS DEC 2024	ADOPTED BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-51-31	Professional & Technical Serv	564	(454)	(1,463)	-	-	-	-	Moved to Building & Development Fund
	<b>TOTAL EXPENDITURES</b>	<b>564</b>	<b>(454)</b>	<b>(1,463)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

FUND 10 GENERAL FUND PLANNING & ZONING							ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	
ACCT	DESCRIPTION	FY2022	FY2023	FY2024	DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	NOTES					
<b>EXPENDITURES</b>														
10-52-11	Salaries/Wages Full-Time	64,781	78,767	19,637	1,915	5,715	20,113	14,398	Reallocation of employees					
10-52-12	Overtime	962	1,533	(20)	-	1,000	1,000	-						
10-52-13	Employee Benefits	31,830	32,258	7,382	3,122	5,588	11,748	6,160						
10-52-14	Salaries/Wages Part-Time	-	-	41	12,759	33,035	32,206	(829)						
10-52-15	Planning Commission Salaries	3,017	3,514	2,640	-	-	-	-						
10-52-21	Professional Org. Memberships	99	129	-	-	250	-	(250)	Moved to Fund 24					
10-52-22	Public Notices	530	-	2	-	250	-	(250)	Moved to Fund 24					
10-52-23	Mileage Reimbursement	50	311	612	17	125	125	-						
10-52-24	Supplies	-	-	-	-	-	100	100	Code enforcement supplies					
10-52-25	Special Projects	2,775	4,062	-	-	-	-	-						
10-52-27	Postage	-	-	-	-	-	-	-						
10-52-28	Software Licenses	2,376	1,002	2,475	1,350	1,350	2,700	1,350	CivicReview software license/maintenance					
10-52-30	Uniforms	224	97	-	-	100	100	-						
10-52-31	Plat Recording Fees	1,428	1,000	1,836	-	-	-	-						
10-52-32	Planner & Professional Services	-	-	7,744	320	1,296	-	(1,296)	Moved to Fund 24					
10-52-33	Continuing Education	2,253	1,572	823	287	1,125	-	(1,125)	Moved to Fund 24					
10-52-35	Phone Reimbursement	-	873	10	-	300	-	(300)	Moved to Fund 24					
<b>TOTAL EXPENDITURES</b>		<b>110,323</b>	<b>125,117</b>	<b>43,180</b>	<b>19,770</b>	<b>50,134</b>	<b>68,092</b>	<b>17,958</b>						

FUND 10									
GENERAL FUND									
EDUCATION & PROMOTION							CHANGE		
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR DEC 2024	ADOPTED ACTUALS FY2025	PROPOSED BUDGET FY2026	FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-53-11	Salaries/Wages Full-Time	1,682	710	3,498	-	-	-	-	
10-53-12	Overtime	-	-	-	-	500	500	-	
10-53-13	Employee Benefits	184	70	736	596	1,688	1,759	71	
10-53-14	Salaries/Wages Part-Time	-	-	3,351	5,456	17,607	18,203	596	
10-53-21	Professional Org. Memberships	-	-	-	-	400	400	-	
10-53-22	Community Engagement	-	-	2,007	-	5,000	5,000	-	
10-53-23	Travel & Training	-	-	-	-	200	500	300	
10-53-26	Website	-	-	-	8,522	12,720	13,500	780	
10-53-27	Special Projects	-	-	7,358	-	-	-	-	
10-53-28	Telephone	-	-	175	82	1,600	1,080	(520)	
10-53-33	Training	-	-	-	-	2,000	2,000	-	
10-53-38	Uniforms	-	-	-	-	100	100	-	
<b>TOTAL EXPENDITURES</b>		<b>1,866</b>	<b>780</b>	<b>17,125</b>	<b>14,655</b>	<b>41,815</b>	<b>43,042</b>	<b>1,227</b>	

FUND 10 GENERAL FUND POLICE							PROPOSED	CHANGE	
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR DEC 2024	ADOPTED FY2025	BUDGET FY2026	FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-54-31	Lone Peak Public Safety Dist.	2,266,969	2,735,870	2,857,933	1,517,598	3,035,195	3,176,312	141,117	Market wage adjustment to average
10-54-54	Contributions	-	-	-	19,276	44,950	26,000	(18,950)	Beer Tax pass through to LPPSD
<b>TOTAL EXPENDITURES</b>		<b>2,266,969</b>	<b>2,735,870</b>	<b>2,857,933</b>	<b>1,536,874</b>	<b>3,080,145</b>	<b>3,202,312</b>	<b>122,167</b>	

FUND 10 GENERAL FUND EMERGENCY SERVICES							PROPOSED	CHANGE	
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR DEC 2024	ADOPTED BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-57-11	Administration Expense	169,144	193,290	283,884	124,930	248,840	247,176	(1,664)	Central Utah 911 dispatch increase
10-57-31	Lone Peak Public Safety Dist	1,831,985	2,058,415	2,174,621	1,169,748	2,405,818	2,817,049	411,231	Wage adjust to average, promote 3 engineers
<b>TOTAL EXPENDITURES</b>		<b>2,001,129</b>	<b>2,251,705</b>	<b>2,458,504</b>	<b>1,294,678</b>	<b>2,654,658</b>	<b>3,064,225</b>	<b>409,567</b>	

**FUND 10****GENERAL FUND****BUILDING INSPECTION**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES
		FY2022	FY2023	FY2024	DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	
<b>EXPENDITURES</b>									
10-58-11	Salaries/Wages Full-Time	156,519	185,758	50,641	13,603	29,048	30,071	1,023	15% of Building wages
10-58-12	Overtime	2,014	9,198	(250)	787	-	-	-	
10-58-13	Employee Benefits	66,199	98,083	26,676	7,598	16,012	16,814	802	15% of Building benefits
10-58-21	Professional Org. Memberships	766	605	516	-	175	-	(175)	Moved to Fund 24
10-58-23	Mileage Reimbursement	-	34	-	-	25	-	(25)	Moved to Fund 24
10-58-24	Tools, Supplies & Postage	163	104	96	10	50	-	(50)	Moved to Fund 24
10-58-25	Fuel Expenditure Vehicles	1,984	3,086	306	-	875	-	(875)	Moved to Fund 24
10-58-26	Technical Manuals & Code Books	1,347	60	517	-	50	-	(50)	Moved to Fund 24
10-58-28	Software	1,523	2,588	628	-	875	-	(875)	Moved to Fund 24
10-58-29	Cell Phone	1,112	2,197	1,023	258	750	-	(750)	Moved to Fund 24
10-58-31	Professional & Tech. Services	59,431	54,121	-	4,300	9,000	9,000	-	Solar inspections by WC3
10-58-33	Continuing Education	2,114	4,361	902	86	1,350	-	(1,350)	Moved to Fund 24
10-58-38	Uniforms	919	351	289	297	125	-	(125)	Moved to Fund 24
10-58-74	Capital Outlay-Equipment	82,297	-	-	-	-	-	-	
10-58-75	Internal Service IT Expense	1,555	2,230	558	557	558	-	(558)	Moved to Fund 24
<b>TOTAL EXPENDITURES</b>		<b>377,942</b>	<b>362,777</b>	<b>81,901</b>	<b>27,497</b>	<b>58,893</b>	<b>55,885</b>	<b>(3,008)</b>	

**FUND 10****GENERAL FUND****STREETS AND ROADS**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES
		FY2022	FY2023	FY2024	ACTUALS DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	
<b>EXPENDITURES</b>									
10-60-11	Salaries/Wages Full-Time	183,683	195,183	125,519	58,037	121,502	125,371	3,869	
10-60-12	Overtime	2,145	12,492	6,704	2,386	8,000	8,000	-	
10-60-13	Employee Benefits	95,034	121,324	74,073	31,793	64,521	67,109	2,588	
10-60-14	Salaries/Wages Part-Time	-	128	1,245	1,150	3,521	3,641	120	
10-60-15	Overtime Snow Removal	4,925	27,065	11,469	123	12,000	12,000	-	
10-60-16	Radio Maintenance	320	606	360	144	750	750	-	
10-60-17	Mobile Telephones	2,990	3,824	2,710	1,041	3,500	3,500	-	
10-60-27	Street Light Power	66,312	68,591	68,972	42,641	72,000	82,000	10,000	
10-60-28	Street Light Repair	10,798	12,273	3,377	7,202	25,000	30,000	5,000	
10-60-30	Bldg Maintenance & Utilities	2,681	4,373	6,982	11,480	7,551	4,500	(3,051)	
10-60-31	Rep.Potholes, Crack Seal, Etc.	59,794	93,390	61,241	4,310	100,000	100,000	-	
10-60-33	Continuing Education	1,874	1,749	1,638	486	2,500	2,500	-	
10-60-34	Prof and Tech Services	-	15,611	10,265	213	10,000	10,000	-	
10-60-35	Professional Org. Memberships	-	-	-	-	250	250	-	
10-60-36	Office Supplies	235	353	214	51	500	500	-	
10-60-37	Sidewalk Repair & Maint	68,254	36,157	82,923	95,814	100,000	125,000	25,000	Concrete prices increased 10%
10-60-38	Uniforms & Safety Wear	2,717	3,117	2,191	1,099	2,500	2,500	-	
10-60-39	Street Striping	20,691	19,939	13,315	103	40,000	40,000	-	Street striping for 1/3 of city
10-60-40	School Crossing Maintenance	1,538	1,407	4,623	-	3,000	3,000	-	
10-60-41	Pedestrian Crossings	1,351	10,548	6,414	4,457	14,000	14,000	-	
10-60-42	Technical Manuals & Code Books	-	-	-	-	200	200	-	
10-60-43	Software	-	-	-	-	-	19,200	19,200	Civic Review, work order/asset management
10-60-47	Public Works Shop Tools & Sup	4,453	6,216	5,954	3,066	6,000	6,000	-	
10-60-48	Streets, Traffic, & Warn Signs	19,781	22,645	22,610	6,544	20,000	20,000	-	
10-60-49	Snow Removal	3,167	140	-	-	-	-	-	
10-60-50	Equipment Repair & Maintenance	301	68	558	245	1,000	1,000	-	

**FUND 10****GENERAL FUND****STREETS AND ROADS**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES
		FY2022	FY2023	FY2024	ACTUALS DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	
10-60-51	Fuel Expense Vehicles	12,125	14,246	15,255	8,869	13,100	<b>13,100</b>	-	
10-60-52	Snow Removal:Salt	43,864	77,247	61,982	-	55,000	<b>60,000</b>	5,000	
10-60-53	Snow Removal:Equipment Maint	10,166	13,191	22,761	3,274	25,000	<b>25,000</b>	-	
10-60-54	Snow Removal:Fuel & Oil	3,382	11,874	6,475	186	8,600	<b>8,600</b>	-	
10-60-56	Maintenance & Repair: Trucks	15,505	13,038	15,841	14,426	15,000	<b>20,000</b>	5,000	
10-60-57	Maintenance & Repair:Equipment	8,720	22,930	23,376	5,122	25,000	<b>25,000</b>	-	
10-60-58	Snow Removal Equipment	14,147	13,852	1,874	15,032	25,000	<b>25,000</b>	-	
10-60-59	Capital Equipment Purchases	-	-	-	-	-	<b>-</b>	-	
10-60-61	Drug Testing	543	1,017	2,076	568	700	<b>700</b>	-	
10-60-73	Capital Outlay-Improvements	2,450	2,972	-	-	7,000	<b>7,000</b>	-	
10-60-74	Capital Outlay-Equipment	97,814	9,410	193	33,000	33,000	<b>-</b>	(33,000)	Vehicle purchase in FY25
10-60-75	Capital Outlay-Special Projects	-	-	-	-	-	<b>-</b>	-	
10-60-76	Internal Service IT Expense	1,450	1,790	1,790	1,790	1,790	<b>1,720</b>	(70)	
10-60-77	Traffic Calming & Ped Safety	-	-	-	2,162	75,000	<b>100,000</b>	25,000	Council priority
<b>TOTAL EXPENDITURES</b>		<b>763,211</b>	<b>838,767</b>	<b>664,980</b>	<b>356,814</b>	<b>902,485</b>	<b>967,141</b>	<b>64,656</b>	

FUND 10									
GENERAL FUND									
ENGINEERING									
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR DEC 2024	ADOPTED ACTUALS FY2025	PROPOSED BUDGET FY2026	CHANGE FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-66-11	Salaries/Wages Full-Time	107,546	117,324	80,176	33,416	82,886	<b>85,130</b>	2,244	
10-66-12	Overtime	118	68	117	5	500	<b>500</b>	-	
10-66-13	Employee Benefits	47,869	51,415	31,801	12,359	32,558	<b>35,126</b>	2,568	
10-66-29	Highland City PE Tracking Cost	-	2,215	2,691	88	10,000	<b>10,000</b>	-	
10-66-30	Car Allowance	3,327	3,763	4,787	2,031	6,000	<b>6,000</b>	-	
10-66-31	Professional & Tech Services	73,651	94,906	77,600	23,217	70,000	<b>70,000</b>	-	
10-66-32	GIS Survey	2,925	2,842	11,342	3,395	10,000	<b>10,000</b>	-	
10-66-33	Equipment-Supplies & Maint	-	976	-	-	1,000	<b>1,000</b>	-	
10-66-34	Fuel and Oil	-	-	326	-	-	<b>-</b>	-	
10-66-35	Continuing Education	1,334	3,141	934	275	2,000	<b>2,000</b>	-	
10-66-37	Telephone Reimbursement	1,198	1,161	1,167	135	1,080	<b>1,080</b>	-	
10-66-38	Uniforms	200	186	344	93	400	<b>400</b>	-	
10-66-39	Books, Memberships, & Subscrip	193	267	-	-	300	<b>300</b>	-	
10-66-42	Technical Manuals & Code Books	-	-	-	-	200	<b>200</b>	-	
<b>TOTAL EXPENDITURES</b>		<b>238,361</b>	<b>278,263</b>	<b>211,287</b>	<b>75,013</b>	<b>216,924</b>	<b>221,736</b>	<b>4,812</b>	

FUND 10									
GENERAL FUND									
PARKS AND RECREATION							CHANGE		
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR DEC 2024	ADOPTED ACTUALS FY2025	PROPOSED BUDGET FY2026	FY2025 TO FY2026	NOTES
<b>EXPENDITURES</b>									
10-70-11	Salaries/Wages Full-Time	130,245	151,855	279,532	144,977	380,405	<b>410,202</b>	29,797	
10-70-12	Overtime	7,288	9,490	29,024	17,187	15,000	<b>30,000</b>	15,000	
10-70-13	Employee Benefits	73,050	73,813	174,870	91,403	234,093	<b>231,769</b>	(2,324)	
10-70-14	Seasonal Employees	67,242	89,640	265,662	61,693	131,000	<b>149,000</b>	18,000	Wage increase, additional maintenance for Bike Park
10-70-15	Salaries/Wages Part-Time	-	-	-	86,113	177,994	<b>180,421</b>	2,427	
10-70-16	Mobile Telephones	4,445	3,912	4,895	2,153	5,000	<b>5,000</b>	-	
10-70-17	Public Works Bldg Utilities	2,308	4,008	4,312	1,476	7,000	<b>7,000</b>	-	
10-70-19	Flowers, Mulch, & Tree Replace	-	-	-	753	3,500	<b>3,500</b>	-	
10-70-21	Org. and Training Memberships	285	710	350	-	500	<b>500</b>	-	
10-70-22	Water Park Maintenance	13,239	2,164	9,308	1,728	7,000	<b>7,000</b>	-	
10-70-24	Playground Maintenance & Rep.	745	777	14,105	859	69,000	<b>69,000</b>	-	
10-70-25	Equipment-Supplies & Maint.	11,905	4,453	20,439	7,469	29,051	<b>26,000</b>	(3,051)	
10-70-26	Water Park Chemicals	3,662	4,252	4,188	3,449	5,000	<b>5,000</b>	-	
10-70-27	Power for Parks, Clocks, & Tim	4,885	7,047	12,837	7,064	13,000	<b>13,000</b>	-	
10-70-28	Recreation	(130)	30,000	-	-	30,000	-	(30,000)	Equestrian facility remaining with County
10-70-29	Sprinkler Parts & Replacement	10,019	12,594	40,510	25,594	30,000	<b>40,000</b>	10,000	Addition of Highland Family Park
10-70-30	Vehicle Maintenance & Repair	6,412	7,899	7,376	3,105	9,000	<b>9,000</b>	-	
10-70-31	Park Maintenance Contract	889	-	9,150	-	12,000	<b>12,000</b>	-	
10-70-32	Water Park Utilities	3,797	4,888	4,592	3,833	5,000	<b>5,000</b>	-	
10-70-33	Lawn Equipment Maintenance	12,272	13,782	11,723	4,455	13,000	<b>13,000</b>	-	
10-70-34	Fuel and Oil	15,098	13,403	40,300	19,598	45,000	<b>45,000</b>	-	
10-70-35	Continuing Education	3,075	3,465	3,200	-	3,200	<b>3,200</b>	-	
10-70-36	Office Supplies	339	141	102	-	500	<b>500</b>	-	
10-70-37	Uniforms & Safety Wear	3,308	2,961	6,405	1,158	7,500	<b>7,500</b>	-	
10-70-38	Trail Maintenance	65,242	73,274	146,805	33,272	155,000	<b>260,000</b>	105,000	Council priority - trail maintenance plan

**FUND 10****GENERAL FUND****PARKS AND RECREATION**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE		NOTES
		FY2022	FY2023	FY2024	DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025	TO FY2026	
10-70-39	Fertilizer & Weed Killer	21,303	38,736	107,887	43,292	129,000	135,000	6,000		Increase for Highland Family Park
10-70-40	Public Works Shop Tools & Supp	2,110	1,844	8,367	1,423	4,000	4,000			-
10-70-41	Arbor Day Tree Purchases	28,472	28,964	30,116	-	30,000	30,000			-
10-70-42	Replacement Trees & Maint	8,216	10,225	81	-	10,000	20,000	10,000		Council priority
10-70-43	Tree Tools & Vehicle	-	39	770	-	-	-			-
10-70-44	Highland Glen Park Improvement	15,074	55,328	18,176	4,945	43,500	20,000	(23,500)		Sand pile/ replacement amenity completed
10-70-45	UT Cnty Murdock Trail Maint	4,289	8,689	23,937	-	8,500	15,000	6,500		Increase from County
10-70-46	Highland Family Park Maint	-	-	29,335	17,447	25,000	35,000	10,000		Cameras
10-70-47	Charging for PI	108,000	108,000	108,000	-	108,000	108,000			Parks use of PI water
10-70-48	Restroom Maint. & Port-O-Potty	14,336	14,303	27,496	20,324	23,000	35,000	12,000		Inflationary increase
10-70-49	Parks Equipment Move	-	13,187	16,428	8,214	16,800	-	(16,800)		Storage unit not needed with new bldg
10-70-50	Field Rental Costs (POPotty)	3,169	2,833	3,098	1,501	3,000	3,000			-
10-70-51	Disc Golf Expense	-	540	-	-	-	-			-
10-70-52	Software	-	-	-	-	-	16,500	16,500		Work order/asset management software
10-70-69	Equipment Lease & Maintenance	3,000	3,508	3,488	-	3,500	3,500			Split with cemetary
10-70-74	Small Equipment	7,157	17,999	76,446	(801)	30,000	30,000			-
10-70-75	Capital Equipment Purchases	6,667	10,225	275	86,290	85,000	-	(85,000)		Vehicles purchased in FY25
10-70-76	Internal Service IT Expense	920	800	800	800	800	1,890	1,090		
<b>TOTAL EXPENDITURES</b>		<b>662,335</b>	<b>829,749</b>	<b>1,544,385</b>	<b>700,774</b>	<b>1,907,843</b>	<b>1,989,482</b>	<b>81,639</b>		

FUND 10 GENERAL FUND COMMUNITY EVENTS									
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES
		FY2022	FY2023	FY2024	DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	
<b>EXPENDITURES</b>									
10-72-11	Salaries/Wages Full-Time	27,718	27,330	38,858	2,851	5,715	5,867	152	
10-72-12	Overtime	2,893	(48)	1,997	7,011	4,500	4,500	-	
10-72-13	Employee Benefits	8,513	5,824	6,223	6,530	6,701	6,842	141	
10-72-14	Salaries/Wages Part-Time	-	-	461	19,984	43,013	43,013	-	
10-72-23	Mileage Reimbursement	224	79	-	-	300	300	-	
10-72-28	Mobile Phone	733	579	-	323	800	800	-	
10-72-30	Uniforms	-	72	230	78	300	300	-	
10-72-33	Continuing Education	8	-	-	-	1,550	1,550	-	
10-72-35	Community Center Utilities	3,177	5,216	7,580	2,496	5,000	5,000	-	
10-72-36	Community Center Bldg Maint.	5,738	5,779	4,380	4,017	7,000	7,000	-	
10-72-55	Highland Fling Expense	48,496	55,294	54,604	78,490	67,500	60,000	(7,500)	
10-72-59	Cultural Arts	3,000	3,000	3,000	3,000	3,000	3,000	-	
10-72-60	City Beautification	-	242	-	-	2,000	2,000	-	
10-72-61	Tree Committee	3,500	3,500	2,315	-	3,500	3,500	-	
10-72-63	Community Enrichment	10,415	20,254	24,139	15,076	42,500	42,500	-	
10-72-70	Internal Service IT Expense	1,090	1,730	1,730	1,730	1,730	2,200	470	
<b>TOTAL EXPENDITURES</b>		<b>115,506</b>	<b>128,850</b>	<b>145,518</b>	<b>141,587</b>	<b>195,109</b>	<b>188,372</b>	<b>(6,737)</b>	

**FUND 10****GENERAL FUND****GARBAGE**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES
		FY2022	FY2023	FY2024	DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	
<b>EXPENDITURES</b>									
10-73-11	Salaries/Wages Full-Time	28,577	28,429	29,704	11,642	21,424	<b>23,558</b>	2,134	
10-73-12	Overtime	156	202	349	227	-	-	-	
10-73-13	Employee Benefits	9,507	11,851	14,461	6,052	12,246	<b>13,241</b>	995	
10-73-14	Salaries/Wages Part-Time	82	-	691	339	2,573	<b>2,649</b>	76	
10-73-26	Utility Billing	8,842	9,465	15,938	7,433	18,500	<b>18,500</b>	-	
10-73-45	Credit Card Fees	4,657	6,103	10,452	4,575	12,000	<b>12,000</b>	-	
10-73-49	North Pointe Tipping Fees	261,258	278,543	305,573	138,955	336,000	<b>351,085</b>	15,085	North Pointe increases
10-73-50	Hauling Contract	694,829	806,872	994,564	489,439	921,076	<b>1,115,850</b>	194,774	Waste Management increases
10-73-51	Bad Debt Expense	(10)	4	(1)	3	-	-	-	
10-73-70	Internal Service IT Expense	405	380	1,100	1,100	1,100	<b>470</b>	(630)	
10-73-80	Indirect Overhead	-	-	12,582	-	28,331	<b>34,218</b>	5,887	
<b>TOTAL EXPENDITURES</b>		<b>1,008,303</b>	<b>1,141,848</b>	<b>1,385,414</b>	<b>659,765</b>	<b>1,353,250</b>	<b>1,571,571</b>	<b>218,321</b>	

FUND 10							GENERAL FUND			
TRANSFERS OUT							MID-YEAR	ADOPTED	PROPOSED	CHANGE
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	ACTUALS DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	NOTES	
<b>TRANSFERS OUT</b>										
10-90-90	Transfer to Capital Imp Fund	3,068,200	4,146,830	1,690,000	-	-	-	-		
10-90-89	Transfer to Parks Capital Imp Fund	-	-		370,000	370,000	70,000	(300,000)	Parks capital equipment replacement/saving program	
10-90-88	Transfer to Roads Capital Imp Fund	-	-	660,000	920,000	920,000	630,000	(290,000)	Half of B&C road funds, 10400 sidewalk & crosswalk	
10-90-87	Transfer to Bldg Capital Imp Fund	-	-	1,140,000	321,542	321,542	-			
10-90-91	Transfer to Debt Service Fund	869,433	347,813	499,000	363,481	363,481	-	(363,481)	Paid by Building Capital Fund in FY26	
10-90-96	Transfer to Open Space Fund	238,336	270,941		-	-	-	-		
10-90-86	Transfer to Library Fund	-	-	-	-	-	20,966	20,966		
10-90-98	Transfer to Cem. Perpet. Fund	6,474	-	-	-	-	-	-		
<b>TOTAL TRANSFERS OUT</b>		<b>4,182,443</b>	<b>4,765,584</b>	<b>3,989,000</b>	<b>1,975,023</b>	<b>1,975,023</b>	<b>720,966</b>	<b>(932,515)</b>		

**FUND 21****CEMETERY PERPETUAL FUND**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES		
		FY2023	FY2024	DEC 2024	BUDGET	FY2026	FY2025			
<b>Beginning Fund Balance:</b>										
<b>REVENUES</b>										
21-30-90	Transfer from General Fund	-	-	-	-	-	-			
21-32-01	Cemetery Lot Sales	330,437	436,408	143,855	360,500	<b>315,000</b>	(45,500)	Assumes 2% growth		
21-32-04	Opening/Closing					<b>60,000</b>		Split from lot sales line		
21-32-03	Other Income	-	-	-	-	<b>7,500</b>	7,500	Split from lot sales line		
21-36-10	Interest Earnings	9,656	5,146	4,642	5,000	<b>2,963</b>	(2,037)			
21-39-90	PY Carryover Budgeted	-	-	-	145,902	<b>100,898</b>	(45,004)			
<b>TOTAL REVENUES</b>		<b>340,093</b>	<b>441,554</b>	<b>148,497</b>	<b>511,402</b>	<b>486,361</b>	<b>(85,041)</b>			
<b>EXPENDITURES &amp; TRANSFERS</b>										
21-43-11	Salaries/Wages Full-Time	74,501	83,672	51,210	95,451	<b>152,875</b>	57,424	Council priority - Cemetery Sexton		
21-43-12	Overtime	9,356	11,725	7,050	12,000	<b>15,000</b>	3,000	More funerals recently		
21-43-13	Employee Benefits	43,390	50,259	29,952	51,017	<b>85,843</b>	34,826			
21-43-14	Seasonal Employees	13,804	20,444	3,587	6,561	<b>7,000</b>	439			
21-43-15	Salaries/Wages Part-Time	-	-	6,984	14,439	<b>14,428</b>	(11)			
21-43-17	Public Works Bldg Utilities	2,305	1,816	983	2,000	<b>2,000</b>	-			
21-43-18	Public Works Shop Tools & Supp	1,890	1,761	1,810	1,800	<b>1,800</b>	-			
21-43-19	Flowers, Mulch & Tree Replace	2,303	3,741	361	4,000	<b>4,000</b>	-			
21-43-20	Sprinkler Repair & Maintenance	3,580	5,400	1,112	6,000	<b>6,000</b>	-			
21-43-21	Fertilizer & Weed Killer	14,191	8,480	6,109	15,000	<b>15,000</b>	-			
21-43-24	Operations & Maintenance	4,903	4,909	43	5,500	<b>6,000</b>	500	Flag; power		
21-43-25	Fuel & Oil	2,492	3,670	-	3,500	<b>3,500</b>	-			
21-43-26	Equip. Repairs & Maint.	3,432	2,913	680	3,500	<b>3,500</b>	-			
21-43-28	Equipment Lease & Maintenance	3,567	3,478	-	3,500	<b>3,500</b>	-			
21-43-31	Engineering/Professional Svcs	361	-	-	11,000	<b>2,000</b>	(9,000)	Cemetery fund study completed		
21-43-36	GIS Maint & Software	-	6,661	800	1,500	<b>7,000</b>	5,500	Work order/asset management software		
21-43-69	Office Equipment/IT	620	1,863	-	1,200	<b>1,200</b>	-			

FUND 21		CEMETERY PERPETUAL FUND							
ACCT	DESCRIPTION	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES	
		FY2023	FY2024	DEC 2024	BUDGET	FY2026	FY2025		
21-43-74	Capital Outlay	103,534	79,095	8,542	19,000	33,000	14,000	Council priority - concrete pad, veterans area	
21-43-75	Internal Service IT Expense	640	640	640	640	960	320		
21-43-80	Indirect Overhead	10,122	4,550	-	5,794	7,334	1,540		
21-43-81	Insurance Expense	1,077	577	1,089	1,200	1,200	-		
21-90-90	Transfer to General Fund	252,044	-	145,902	100,898	(45,004)			
TOTAL EXPENDITURES & TRANSFERS		<u>548,111</u>	<u>295,653</u>	<u>120,952</u>	<u>410,504</u>	<u>474,038</u>	<u>63,534</u>		
Surplus (Deficit)		(208,018)	145,901	27,546	100,898	12,323			

LIBRARY FUND		ACTUALS			MID-YEAR	ADOPTED	PROPOSED	CHANGE		NOTES
ACCT	DESCRIPTION	FY2022	FY2023	FY2024	ACTUALS DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025	TO FY2026	
Beginning Fund Balance:					\$ 107,854	\$ 80,733				
<b>REVENUES</b>										
22-30-90	Transfer from General Fund	-	-	-	-	20,966	20,966			
22-31-10	Property Taxes	279,868	299,719	303,459	272,108	314,801	322,705	7,904		
22-31-11	Delinquent Property Taxes	19,995	19,568	20,169	1,381	20,000	20,000	-		
22-31-12	Motor Vehicle Tax	24,641	21,901	21,462	11,156	24,000	21,000	(3,000)		
22-32-10	Fees & Fines	18,050	15,990	16,584	9,767	16,000	8,000	(8,000)	Library consortium impact	
22-32-11	Non-Resident Cards	32,415	34,391	37,426	16,870	35,000	38,250	3,250	Library consortium impact	
22-32-12	Proctoring Services	12	67	13	-	-	-	-		
22-32-13	Printing	1,855	1,419	1,481	1,059	2,500	2,000	(500)		
22-36-10	Interest Income	510	4,041	4,188	1,150	2,800	2,827	27		
22-36-11	Donations	680	419	1,110	1,383	5,000	500	(4,500)		
22-36-12	Grants	36,340	18,222	8,342	-	5,000	4,000	(1,000)		
22-36-42	Credit Card Fees	-	-	-	199	2,000	1,500	(500)		
22-39-90	PY Carryover Budget	-	-	-	-	27,121	10,000	(17,121)	Requested by Library Board to cover expenses	
<b>TOTAL REVENUES</b>		<b>414,365</b>	<b>415,736</b>	<b>414,234</b>	<b>315,073</b>	<b>454,222</b>	<b>451,748</b>	<b>(23,440)</b>		
<b>EXPENDITURES</b>										
22-43-11	Salaries/Wages Full-Time	88,385	97,115	86,367	48,690	97,104	115,340	18,236		
22-43-13	Employee Benefits	47,205	45,069	49,838	25,964	53,066	56,895	3,829		
22-43-14	Salaries/Wages Part-Time	137,931	114,761	137,535	72,165	154,909	159,458	4,549		
22-43-21	Equipment	4,558	3,224	1,124	5,409	9,600	2,000	(7,600)	Security cameras purchased in FY25	
22-43-22	Library Board Expenses	354	97	140	-	250	250	-		
22-43-23	Books & Materials	20,262	31,778	44,125	22,710	45,337	55,000	9,663	Higher demand for digital materials, book replacement	
22-43-25	Mileage Reimbursement	127	145	142	-	200	200	-		
22-43-27	Postage	327	205	197	5	250	200	(50)		
22-43-28	IT Software	14,085	25,482	13,097	9,498	13,000	14,500	1,500		

LIBRARY FUND		MID-YEAR				ADOPTED	PROPOSED	CHANGE		NOTES
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	FY2025	TO FY2026	
		FY2022	FY2023	FY2024	DEC 2024	FY2025	FY2026			
22-43-29	Printing	671	945	2,090	982	2,000	2,000	-	-	
22-43-30	Programming	12,468	9,589	13,011	2,260	10,000	10,000	-	-	
22-43-31	Phone Reimbursement	1,696	2,116	2,287	1,140	2,160	2,160	-	-	
22-43-32	Uniforms/Emp. Misc.	1,273	768	1,679	184	1,000	500	(500)		
22-43-33	Continuing Education	1,163	2,069	1,153	60	1,200	1,200	-	-	
22-43-35	Office Supplies	5,059	4,205	6,558	2,091	6,000	6,000	-	-	
22-43-50	Grant Expenditures	34,319	18,869	9,246	-	5,000	4,000	(1,000)		
22-43-61	Indirect Overhead	8,114	8,254	7,236	-	9,735	9,325	(410)		
22-43-62	Insurance Expense	899	895	874	1,362	1,500	1,500	-		
22-43-63	Credit Card Fees	-	-	-	177	2,000	1,500	(500)		
22-43-70	Capital Outlay	-	-	25,059	-	23,321	-	(23,321)	Carpet purchased in FY25	
22-43-75	Internal Service IT Expense	15,416	16,590	16,590	16,590	16,590	9,720	(6,870)		
TOTAL EXPENDITURES		<b>394,312</b>	<b>382,175</b>	<b>418,349</b>	<b>209,287</b>	<b>454,222</b>	<b>451,748</b>	<b>(2,474)</b>		
Surplus (Deficit)		20,053	33,562	(4,115)	105,786	-	-			

FUND 23							PROPOSED BUDGET FY2026	CHANGE FY2025 TO FY2026	NOTES			
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR ACTUALS DEC 2024	ADOPTED BUDGET FY2025						
<b>Beginning Fund Balance:</b>												
<b>REVENUES</b>												
23-31-30	Parks Tax	17,017	172,475	182,831	94,572	175,000	<b>180,000</b>	5,000				
23-36-10	Interest Earnings	13	3,661	13,606	7,050	9,000	<b>9,000</b>	-				
23-39-90	PY Carryover Budgeted	-	-	-	-	-	-	-				
<b>TOTAL REVENUES</b>		<b>17,029</b>	<b>176,135</b>	<b>196,438</b>	<b>101,623</b>	<b>184,000</b>	<b>189,000</b>	<b>5,000</b>				
<b>EXPENDITURES</b>												
23-40-10	Park Expenditures	-	-	-	-	175,000	<b>180,000</b>	5,000				
23-90-90	Transfer to Parks Capital Imp Fund	-	-	170,000	-	-	-	-				
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>170,000</b>	<b>-</b>	<b>175,000</b>	<b>180,000</b>	<b>5,000</b>				
<b>Surplus (Deficit)</b>		<b>17,029</b>	<b>176,135</b>	<b>26,438</b>	<b>101,623</b>	<b>9,000</b>	<b>9,000</b>					

FUND 24 BUILDING AND DEVELOPMENT FUND		ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE		
ACCT	DESCRIPTION	FY2022	FY2023	FY2024	ACTUALS	BUDGET	BUDGET	FY2025	TO FY2026	NOTES
Beginning Unassigned Fund Balance:					\$ 947,129	\$ 967,695				
<b>REVENUES</b>										
24-30-91	Transfer from General Fund	-	279,433	-	-	-	-			
24-32-21	Building Permits	-	5,385	1,098,117	256,119	800,000	650,000	(150,000)	Building slowing	
24-32-22	Building Plan Check Fees	-	-	260,618	54,207	200,000	146,000	(54,000)		
24-32-28	Building Reinspection Fee	-	-	100	700	-	1,500	1,500		
24-32-29	Infrastructure Reimb. (Legal)	-	-	-	65	-	-	-		
24-34-10	Zoning	-	-	6,326	5,185	5,000	11,000	6,000		
24-34-14	Site Plan/Architectural Review	-	-	-	3,700	-	7,000	7,000		
24-34-15	Preliminary Review	-	-	4,920	3,045	8,000	6,000	(2,000)		
24-34-16	Final Review	-	-	3,008	2,458	2,000	5,000	3,000		
24-34-18	Public Works Inspection Fee	-	-	27,814	6,753	30,000	13,000	(17,000)		
24-34-21	Civil Review Fee	-	-	15,906	12,953	6,500	26,000	19,500		
24-34-22	Appeal Fee	-	-	-	-	3,500	3,500	-		
24-36-10	Interest Earnings	-	-	22,164	20,197	9,000	30,563	21,563		
24-36-42	Credit Card Fees	-	-	50,519	8,437	75,000	40,000	(35,000)		
24-39-90	PY Carryover	-	-	-	-	-	190,360	190,360		
<b>TOTAL REVENUES</b>		-	<b>284,818</b>	<b>1,489,492</b>	<b>373,818</b>	<b>1,139,000</b>	<b>1,129,923</b>	<b>(9,077)</b>		
<b>ADMIN EXPENDITURES</b>										
24-43-80	Indirect Overhead	-	-	17,254	-	24,453	24,876	423		
24-43-81	Insurance Expense	-	-	1,560	3,086	3,400	3,400	-		
24-43-82	Credit Card Fees	-	-	47,133	7,527	75,000	40,000	(35,000)		
<b>TOTAL ADMIN EXPENDITURES</b>		-	<b>-</b>	<b>65,947</b>	<b>10,613</b>	<b>102,853</b>	<b>68,276</b>	<b>(34,577)</b>		
<b>PLANNING &amp; ZONING EXPENDITURES</b>										
24-52-11	Salaries/Wages Full-Time	-	3,166	87,488	83,276	170,310	167,070	(3,240)		
24-52-12	Overtime	-	54	267	436	1,000	2,000	1,000		
24-52-13	Employee Benefits	-	(442)	42,924	35,194	77,843	76,730	(1,113)		
24-52-14	Salaries/Wages Part-Time	-	-	17,992	7,475	11,110	16,264	5,154		

FUND 24								CHANGE		
BUILDING AND DEVELOPMENT FUND		ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	FY2025	TO FY2026	NOTES
ACCT	DESCRIPTION	FY2022	FY2023	FY2024	ACTUALS	BUDGET	BUDGET			
24-52-21	Professional Org. Memberships	-	-	-	-	750	1,000	250	Portion moved from General Fund	
24-52-22	Public Notices	-	-	40	-	750	1,000	250	Portion moved from General Fund	
24-52-23	Mileage Reimbursement	-	-	210	-	375	375	-		
24-52-25	Special Projects	-	-	8,435	38,471	30,000	30,000	-		
24-52-27	Postage	-	-	-	-	-	-	-		
24-52-28	Software Licenses	-	-	5,550	1,350	1,350	2,700	1,350	CivicReview software license/maintenance	
24-52-30	Uniforms	-	-	87	155	200	100	(100)		
24-52-31	Plat Recording Fees	-	-	256	869	1,500	2,200	700	Portion moved from General Fund	
24-52-32	Planner & Professional Svc	-	-	21,881	960	7,344	8,640	1,296	Planning Commission pay - portion moved from GF	
24-52-33	Continuing Education	-	-	722	2,301	3,375	7,125	3,750	Portion moved from General Fund	
24-52-35	Phone Reimbursement	-	-	254	-	2,160	1,380	(780)		
24-52-74	Capital Outlay Equipment	-	-	-	31,290	29,000	-	(29,000)	Vehicle purchased in FY25	
24-52-36	Appeal Authority	-	-	738	-	3,500	3,500	-		
TOTAL PLANNING & ZONING EXP.		-	2,778	186,844	201,776	340,567	320,084	(20,483)		
<b>BUILDING INSPECTION EXPENDITURES</b>										
24-58-11	Salaries/Wages Full-Time	-	2,872	161,636	80,367	197,806	205,663	7,857		
24-58-12	Overtime	-	108	7,561	4,180	5,000	8,000	3,000		
24-58-13	Employee Benefits	-	193	83,132	45,423	108,287	114,657	6,370		
24-58-14	Salaries/Wages Part-Time	-	-	220	2,580	10,920	10,819	(101)		
24-59-11	Allocated Salaries/Wages Full-Time	-	2,441	117,876	99,824	203,895	204,525	630		
24-59-12	Allocated Overtime	-	-	4,154	2,419	2,000	2,000	-		
24-59-13	Allocated Employee Benefits	-	77	55,013	45,975	69,316	71,822	2,506		
24-59-14	Allocated Wages/Salaries Part-Time	-	-	487	1,491	10,442	4,627	(5,815)		
24-58-21	Professional Org. Memberships	-	-	156	159	525	700	175	Portion moved from General Fund	
24-58-22	Community Engagement	-	-	-	-	-	850	850	Builder education events	
24-58-23	Mileage Reimbursement	-	-	273	12	475	500	25	Portion moved from General Fund	
24-58-24	Tools, Supplies & Postage	-	-	251	-	150	200	50	Portion moved from General Fund	
24-58-25	Fuel Expenditure Vehicles	-	-	2,392	988	2,625	3,500	875	Portion moved from General Fund	
24-58-26	Technical Manuals & Code Books	-	-	2,003	207	250	2,000	1,750	Portion moved from General Fund and increase	

FUND 24		BUILDING AND DEVELOPMENT FUND							CHANGE	
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	FY2025	NOTES	
		FY2022	FY2023	FY2024	ACTUALS	BUDGET	FY2026	TO FY2026		
24-58-28	Software	-	-	4,899	1,350	3,975	4,850	875	Portion moved from General Fund	
24-58-29	Cell Phone	-	-	1,643	1,073	2,250	3,000	750	Portion moved from General Fund	
24-58-31	Professional & Tech. Services	-	-	118,129	43,798	51,000	88,000	37,000	Increase in third-party inspections	
24-58-33	Continuing Education	-	-	4,046	2,728	4,050	5,400	1,350	Portion moved from General Fund	
24-58-38	Uniforms	-	-	375	282	375	900	525	Portion moved from General Fund and increase	
24-58-75	Internal Service IT Expense	-	-	1,672	1,673	1,673	9,550	7,877	Portion moved from General Fund	
<b>TOTAL BUILDING INSPECTION EXP.</b>		<b>-</b>	<b>5,691</b>	<b>565,917</b>	<b>334,528</b>	<b>675,014</b>	<b>741,563</b>	<b>66,549</b>		
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>8,469</b>	<b>818,708</b>	<b>546,918</b>	<b>1,118,434</b>	<b>1,129,923</b>	<b>11,489</b>		
<b>Surplus (Deficit)</b>		<b>-</b>	<b>276,349</b>	<b>670,784</b>	<b>(173,099)</b>	<b>20,566</b>	<b>-</b>			

FUND 30										
DEBT SERVICE FUND		ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE			
ACCT	DESCRIPTION	FY2022	FY2023	FY2024	DEC 2024	BUDGET	BUDGET	FY2025	TO FY2026	NOTES
Beginning Fund Balance:					\$ 12,715	\$ 12,715				
	<b>REVENUES</b>									
30-30-90	Transfer from Building Capital Imp Fund	57,052	83,483	60,000	70,000	70,000	439,864	369,864	From building capital improvement impact fees	
30-30-91	Transfer from General Fund	869,433	347,813	499,000	363,481	363,481	-	(363,481)		
30-30-92	Transfer from Cap Proj Park	439,050	517,273	400,000	517,776	517,776	514,815	(2,961)	From parks impact fees	
30-33-30	Debt Service Fund Surplus	-	-	-	-	-	-	-		
<b>TOTAL REVENUES</b>		<b>1,365,535</b>	<b>948,569</b>	<b>959,000</b>	<b>951,257</b>	<b>951,257</b>	<b>954,679</b>	<b>3,422</b>		
	<b>EXPENDITURES</b>									
30-40-56	2016 Bond Principal (2007 Ref)	449,000	452,000	475,000	472,000	472,000	479,000	7,000	Parks bond principal	
30-40-57	2016 Bond Interest (2007 Ref)	75,240	65,273	53,470	25,505	45,776	35,815	(9,961)	Parks bond interest	
30-40-58	2020 Bond Principal (Ref)	814,000	411,000	404,000	422,000	422,000	433,000	11,000	Building bond principal	
30-40-59	2020 Bond Interest (Ref)	27,295	20,296	14,262	7,092	11,481	6,864	(4,617)	Building bond interest	
30-90-90	Transfer to General Fund	-	-	841,000	-	-	-	-		
<b>TOTAL EXPENDITURES</b>		<b>1,365,535</b>	<b>948,569</b>	<b>1,787,732</b>	<b>926,597</b>	<b>951,257</b>	<b>954,679</b>	<b>3,422</b>		
<b>Surplus (Deficit)</b>		<b>0</b>	<b>0</b>	<b>(828,732)</b>	<b>24,660</b>	<b>-</b>	<b>-</b>			

FUND 40										
PARKS CAPITAL IMPROVEMENT FUND								CHANGE		
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	FY2025	NOTES	
		FY2022	FY2023	FY2024	DEC 2024	BUDGET	FY2026	TO FY2026		
<b>Beginning Fund Balance:</b>								<b>\$ 6,161,585</b>	<b>\$ 3,152,431</b>	
<b>REVENUES</b>										
40-30-90	Transfer from General Fund	2,351,278	3,455,387	-	170,000	370,000	<b>70,000</b>	(300,000)	Highland Family Park completed in FY25	
40-30-91	Transfer from Other Funds	-	-	470,000	-	-	-	-		
40-34-71	Park Impact Fees	1,459,040	638,272	1,473,395	227,549	600,000	<b>545,700</b>	(54,300)	Building slowing	
40-34-75	Miscellaneous Fees	-	-	-	-	-	-	-		
40-34-76	Sale of Property	-	-	16,511	9,532	10,000	<b>10,000</b>	-		
40-36-10	Interest Income	24,034	292,582	339,142	138,323	165,000	<b>106,133</b>	(58,867)		
40-36-15	Grants	-	-	51,063	-	-	<b>2,202,050</b>	2,202,050	MAG grant for Mitchell Hollow Trail	
40-36-18	Park Donations	-	757,558	49,719	261,000	-	-	-		
40-36-20	Park Donations Highland Glen	2,000	-	-	-	-	-	-		
40-39-90	PY Carryover Budgeted	-	-	-	-	3,009,154	<b>240,082</b>	(2,769,072)		
<b>TOTAL REVENUES</b>		<b>3,836,352</b>	<b>5,143,798</b>	<b>2,399,830</b>	<b>806,404</b>	<b>4,154,154</b>	<b>3,173,965</b>	<b>(980,189)</b>		
<b>EXPENDITURES &amp; TRANSFERS</b>										
40-40-31	Professional & Tech Services	-	4,490	-	-	-	-	-		
40-40-71	Major Park Constr/Repair	-	-	-	75,081	105,081	<b>195,000</b>	89,919	Council priority - power conduit, playground replacement, bike park phase 2, splash pad cameras	
40-40-73	Spring Creek Park Construction	19,587	-	-	-	-	-	-		
40-40-75	Park Equipment Purchase & Savings	5,779	291,816	13,993	-	85,000	<b>70,000</b>	(15,000)	Match transfer from General Fund	
40-40-76	Trails	71,591	123,178	18,000	134,761	335,081	<b>2,347,050</b>	2,011,969	Mitchell Hollow Trail	
40-40-78	Highland Family Park	205,460	4,820,682	2,937,558	2,300,113	3,109,116	<b>30,000</b>	(3,079,116)	Council priority - trail lighting	
40-40-79	Cemetery Capital Project	-	-	-	-	-	-	-		
40-40-80	Highland Glen Park Imp	23,195	1,015	-	-	-	<b>15,000</b>	15,000	Council priority - entry sign	
40-40-86	Bond Trust Fees	2,100	2,100	2,100	-	2,100	<b>2,100</b>	-		
40-90-10	Transfer to Debt Service Fund	439,050	517,273	400,000	517,776	517,776	<b>514,815</b>	(2,961)		
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>		<b>766,761</b>	<b>5,760,553</b>	<b>3,371,651</b>	<b>3,027,731</b>	<b>4,154,154</b>	<b>3,173,965</b>	<b>(980,189)</b>		
<b>Surplus (Deficit)</b>										
		<b>3,069,590</b>	<b>(616,755)</b>	<b>(971,821)</b>	<b>(2,221,327)</b>	-	-			

FUND 41 ROADS CAPITAL IMPROVEMENT FUND		ACTUALS	ACTUALS	ACTUALS	MID-YEAR ACTUALS	ADOPTED BUDGET	PROPOSED BUDGET	CHANGE FY2025 TO FY2026	NOTES
ACCT	DESCRIPTION	FY2022	FY2023	FY2024	DEC 2024	FY2025	FY2026		
<b>Beginning Fund Balance:</b>									
<b>REVENUES</b>									
41-30-90	Transfer from General Fund	716,922	416,383	1,400,000	920,000	920,000	<b>630,000</b>	(290,000)	Half of B&C Roads, Highland Blvd funding in FY25
41-33-60	MAG Grant Corridor Preservation	526,597	-	332,838	-	-	<b>5,400,000</b>	5,400,000	MAG grant for 4800 W widening
41-34-72	Road Impact Fees	144,192	61,024	125,252	19,258	70,000	<b>46,400</b>	(23,600)	
41-34-74	Miscellaneous Revenue	-	(0)	35	14,919	-	-	-	
41-36-10	Interest Income	7,014	15,500	4,001	26,958	5,000	<b>30,081</b>	25,081	
41-36-15	Grants	-	-	-	-	-	<b>140,000</b>	140,000	Alpine portion of 4800 W widening
41-39-90	PY Carryover Budgeted	-	-	-	-	284,990	<b>554,919</b>	269,929	
<b>TOTAL REVENUES</b>		<b>1,394,725</b>	<b>492,907</b>	<b>1,862,125</b>	<b>981,134</b>	<b>1,279,990</b>	<b>6,801,400</b>	<b>5,521,410</b>	
<b>EXPENDITURES</b>									
41-40-61	East/West Corridor	507,588	(29,200)	-	-	-	-	-	
41-40-70	Capital Road Projects	1,456,900	-	160,385	-	-	<b>430,000</b>	430,000	11200 N connection
41-40-71	Major Road Maintenance	637,538	652,419	501,875	4,782	475,000	<b>475,000</b>	-	
41-40-79	Road Project Matching	302,740	498,119	43,775	7	622,000	<b>5,850,000</b>	5,228,000	Council priority - Highland Blvd median landscape
41-40-95	Appropriation to Imp Fee Fund Balance	-	-	-	19,258	70,000	<b>46,400</b>	(23,600)	
41-40-81	Capital Outlay-Equipment	-	278,868	116,263	112,990	112,990	-	(112,990)	Snow plow purchase in FY25
<b>TOTAL EXPENDITURES</b>		<b>2,904,766</b>	<b>1,400,206</b>	<b>822,297</b>	<b>137,037</b>	<b>1,279,990</b>	<b>6,801,400</b>	<b>5,521,410</b>	
<b>Surplus (Deficit)</b>		<b>(1,510,040)</b>	<b>(907,299)</b>	<b>1,039,828</b>	<b>844,098</b>	-	-		

**FUND 42****BUILDINGS CAPITAL IMPROVEMENT FUND**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES		
		FY2022	FY2023	FY2024	ACTUALS DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026			
<b>Beginning Fund Balance:</b>											
<b>REVENUES</b>											
42-30-90	Transfer from General Fund	-	-	2,090,000	521,542	321,542	-	(321,542)	Parks maintenance building complete in FY25		
42-30-91	Transfer from Other Funds	-	-	470,000	-	-	-	-			
42-36-10	Interest Income	5,236	42,689	65,625	77,314	45,000	50,312	5,312			
42-36-12	PSD Impact Fee	194,430	83,483	176,158	27,291	70,000	65,200	(4,800)			
42-39-90	PY Carryover Budgeted	-	-	-	-	2,227,100	470,473	(1,756,627)			
<b>TOTAL REVENUES</b>		<b>199,666</b>	<b>126,172</b>	<b>2,801,783</b>	<b>626,147</b>	<b>2,663,642</b>	<b>585,985</b>	<b>(2,077,657)</b>			
<b>EXPENDITURES &amp; TRANSFERS</b>											
42-40-67	New Parks Maintenance Bldg.	2,650	21,850	94,507	706,365	2,461,542	-	(2,461,542)			
42-40-65	Building Improvements	-	-	-	17,468	130,000	144,621	14,621	Fire station driveway not completed in FY25		
42-40-86	Bond Fees	1,500	1,500	1,500	-	2,100	1,500	(600)			
42-90-00	Transfer To Debt Service	57,052	83,483	60,000	70,000	70,000	439,864	369,864			
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>		<b>61,202</b>	<b>106,833</b>	<b>156,007</b>	<b>793,832</b>	<b>2,663,642</b>	<b>585,985</b>	<b>(2,077,657)</b>			
<b>Surplus (Deficit)</b>											
		<b>138,464</b>	<b>19,339</b>	<b>2,645,776</b>	<b>(167,685)</b>	-	-	-			

FUND 44								CHANGE		NOTES	
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	FY2025	TO FY2026		
		FY2022	FY2023	FY2024	DEC 2024	BUDGET	FY2026				
<b>TOWN CENTER EXACTION FUND</b>											
<b>Beginning Fund Balance:</b>											
<b>REVENUES</b>											
44-36-10	Interest Income	(1,453)	10,731	11,422	1,385	-	-	-	-		
44-36-13	Town Center Exaction	-	-	16,389	-	-	-	-	-		
44-39-90	PY Carryover Budgeted	-	-	-	-	-	-	-	-		
<b>TOTAL REVENUES</b>		<b>(1,453)</b>	<b>10,731</b>	<b>27,812</b>	<b>1,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>EXPENDITURES &amp; TRANSFERS</b>											
44-40-70	Exaction Fee Reimbursed to Dev	62,141	-	-	-	-	-	-	-		
44-90-90	Transfer to Capital Improvement Fund	-	-	300,000	-	-	-	-	-		
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>		<b>62,141</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Surplus (Deficit)</b>											
		(63,594)	10,731	(272,188)	1,385	-	-	-	-		

FUND 52							SEWER FUND			
ACCT	DESCRIPTION	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE		NOTES	
		FY2022	FY2023	FY2024	DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025		
Beginning Fund Balance:					\$ 3,679,760	\$ 3,754,034				
<b>REVENUES</b>										
52-30-91	Transfer from Other Funds	-	29,587	-	-	-	-	-		
52-37-10	Sewer Services	2,186,173	2,409,834	2,525,039	1,296,695	2,770,000	2,976,000	206,000	From 2025 rate increase per LRB rate study	
52-37-20	Impact Fees	503,662	298,007	723,310	84,721	300,000	250,000	(50,000)		
52-37-50	Sewer Finance	(4)	-	-	-	-	-	-		
52-38-10	Interest Earnings	22,194	111,803	163,181	93,201	50,000	137,567	87,567		
52-38-11	Developer Contributions	-	-	-	-	-	-	-		
52-38-80	Miscellaneous	-	(0)	26,298	-	-	-	-		
52-38-90	Sewer Connections	-	500	2,296	-	-	-	-		
52-38-95	PY Carryover	-	-	-	-	125,726	253,000	127,274		
<b>TOTAL REVENUES</b>		<b>2,712,025</b>	<b>2,849,730</b>	<b>3,440,124</b>	<b>1,474,618</b>	<b>3,245,726</b>	<b>3,616,567</b>	<b>370,841</b>		
<b>EXPENDITURES</b>										
52-40-11	Salaries/Wages Full-Time	175,277	189,530	149,273	80,684	158,608	167,304	8,696		
52-40-12	Overtime	7,749	8,680	5,304	3,677	8,000	8,000	-		
52-40-13	Employee Benefits	91,707	90,201	74,833	42,780	83,201	88,859	5,658		
52-40-14	Salaries/Wages Part-Time	-	-	3,858	3,057	14,966	15,817	851		
52-40-17	Radio Maintenance & Tower Rent	86	87	493	144	100	100	-		
52-40-18	Mobile Telephones	2,959	2,708	2,727	1,008	3,400	3,400	-		
52-40-19	PW Building Utilities	2,491	4,354	5,743	1,929	3,500	3,500	-		
52-40-20	Insurance Expense	14,718	14,711	10,186	11,800	13,000	13,000	-		
52-40-21	Professional Org. Memberships	-	-	-	-	-	-	-		
52-40-23	Continuing Education	1,489	211	2,028	280	2,500	2,500	-		
52-40-24	Office Supplies/IT	88	69	102	-	1,500	1,500	-		
52-40-25	Equip-Repair & Maintenance	204	832	1,499	-	1,500	1,500	-		
52-40-26	Depreciation	-	-	-	-	500,000	-	(500,000)	Replaced by Saving for Cap Asset Replacement line	

FUND 52							SEWER FUND			
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE		NOTES
		FY2022	FY2023	FY2024	DEC 2024	BUDGET	BUDGET	FY2025	TO FY2026	
52-40-87	Saving for Cap Asset Replacement	-	-	-	-	-	346,587	346,587		Replacement for Depreciation line
52-40-27	Power for Lift Stations	13,185	20,028	19,405	16,066	22,000	22,000			-
52-40-28	Fuel and Oil	4,234	4,430	5,813	1,478	6,600	6,600			-
52-40-29	Uniforms & Safety Wear	1,847	2,747	2,291	2,128	2,000	2,250		250	
52-40-30	Equipment Supplies	-	826	1,400	1,115	25,000	5,000	(20,000)		
52-40-32	Engineering/Prof Services	12,240	3,846	16,703	4,013	25,000	25,000			-
52-40-33	Lift Stations, Maint & Repairs	2,526	10,968	18,660	22,902	63,051	13,700	(49,351)		
52-40-34	PW Shop Tools & Supplies	2,158	663	2,000	6	2,000	2,000			-
52-40-35	Blue Stakes Expense	-	-	285	-	300	300			-
52-40-36	Utility Billing	8,842	9,465	13,400	7,433	13,500	14,000		500	
52-40-37	Credit Card fees	4,657	6,103	8,702	4,575	5,178	5,178			-
52-40-41	System Repairs	3	115	5,094	94	20,000	20,000			-
52-40-42	TSSD Collection & Disposal Fee	907,105	968,300	1,429,526	692,812	1,500,000	2,073,300		573,300	
52-40-43	American Fork Sewer Fees	29,168	29,158	2,430	-	-	-			-
52-40-50	Scada Maint & Upgrade	314	13,494	1,047	-	5,000	16,500		11,500	
52-40-51	Software	-	-	-	-	-	16,930	16,930	Work order/asset management, document management	
52-40-59	Capital Equipment Purchases	18,142	37,725	193	112,999	150,000	125,000	(25,000)	Lift station VFD, 3 trucks split with other utilities	
52-40-70	Capitay Outlay-Lift Station Ph	-	-	15,679	-	-	-			-
52-40-71	Pump Maint	-	-	-	-	10,645	11,000		355	
52-40-72	Dry Creek Sewer Line/Lift St	-	-	-	-	-	-			-
52-40-73	Capital Expenses/Projects	1,779,301	2,734,482	219,082	29,443	530,000	516,000	(14,000)		
52-40-76	Bad Debt Expense	14	16	13	4	-	-			-
52-40-78	Manholes, Root, Infiltration	-	-	3,122	-	15,208	16,500		1,292	See rate study
52-40-80	Indirect Overhead	103,167	108,276	41,357	-	58,039	70,592		12,553	
52-40-85	Internal Service IT Expense	1,570	1,930	1,930	1,930	1,930	2,650		720	
52-40-99	GASB 68 Benefits Expense	-	-	(7,667)	-	-	-			-
TOTAL EXPENDITURES		<b>3,185,239</b>	<b>4,263,955</b>	<b>2,056,512</b>	<b>1,042,359</b>	<b>3,245,726</b>	<b>3,616,567</b>	<b>370,841</b>		
Surplus (Deficit)		(473,214)	(1,414,224)	1,383,612	432,259	-	-			

**FUND 53****PRESSURIZED IRRIGATION FUND**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES		
		FY2022	FY2023	FY2024	ACTUALS DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026			
<b>Beginning Fund Balance:</b>											
<b>REVENUES</b>											
53-30-90	Transfer from General Fund	108,000	108,000		-	-	-	-			
53-37-05	Transfer from Other Funds	-	81,263	(0)	-	-	-	-			
53-37-10	Service Charges	2,174,265	2,454,176	2,560,868	1,255,651	2,608,000	<b>2,608,000</b>	-			
53-37-11	Special Service Charges	217,500	1,000	-	-	-	-	-			
53-37-20	Impact Fees	660,608	474,679	444,370	157,188	375,000	<b>314,000</b>	(61,000)			
53-37-31	PI Water Meters	67,182	49,077	58,162	19,118	50,000	<b>50,000</b>	-			
53-38-10	Interest Earnings	26,218	163,903	269,677	137,185	175,000	<b>193,021</b>	18,021			
53-38-11	Developer Contributions	-	-	-	500	-	-	-			
53-38-90	Grant Revenue	-	2,443,114	2,368,608	1,057,362	3,300,000	-	(3,300,000)	PI grant conclusion		
53-38-95	PY Carryover	-	-	-	-	1,634,954	-	(1,634,954)			
<b>TOTAL REVENUES</b>		<b>3,253,774</b>	<b>5,775,213</b>	<b>5,701,684</b>	<b>2,627,004</b>	<b>8,142,954</b>	<b>3,165,021</b>	<b>(4,977,933)</b>			
<b>EXPENDITURES &amp; TRANSFERS</b>											
53-40-11	Salaries/Wages Full-Time	175,341	189,608	248,197	128,348	249,050	<b>243,638</b>	(5,412)	Council priority - Meter Tech split with Culinary Water		
53-40-12	Overtime	7,600	9,893	25,394	7,459	16,000	<b>16,000</b>	-			
53-40-13	Employee Benefits	84,982	92,860	122,977	60,272	124,045	<b>129,266</b>	5,221	Council priority - Meter Tech split with Culinary Water		
53-40-14	Seasonal Employees	6,419	13,095	7,908	-	15,000	<b>15,000</b>	-			
53-40-15	Salaries/Wages Part-Time	-	-	-	7,702	14,966	<b>15,817</b>	851			
53-40-17	Radio Maintenance & Tower Rent	-	-	-	-	26,925	<b>26,925</b>	-			
53-40-18	Mobile Telephones	3,037	2,822	3,374	1,672	3,000	<b>3,000</b>	-			
53-40-19	PW Building Utilities	2,308	4,008	3,800	1,476	4,000	<b>4,000</b>	-			
53-40-20	Insurance Expense	19,429	22,087	26,513	19,970	22,000	<b>22,000</b>	-			
53-40-21	Professional Org. Memberships	807	831	250	-	1,000	<b>1,000</b>	-			
53-40-22	Uniforms & Safety Wear	653	887	740	551	1,500	<b>1,500</b>	-			

**FUND 53**
**PRESSURIZED IRRIGATION FUND**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE		NOTES
		FY2022	FY2023	FY2024	ACTUALS DEC 2024	BUDGET FY2025	BUDGET FY2026	TO FY2026		
53-40-23	Continuing Education	2,381	934	2,341	931	2,000	2,000	-		
53-40-24	Office Supplies/IT	105	84	272	17	600	600	-		
53-40-25	Equip-Repairs & Maintenance	238	-	-	-	-	2,500	2,500	Jet truck maintenance (split with other PW)	
53-40-26	Depreciation	-	-	-	-	520,000	-	(520,000)	Replaced by Saving for Cap Asset Replacement line	
53-40-87	Saving for Cap Asset Replacement	-	-	-	-	-	125,779	125,779	Replacement for Depreciation line	
53-40-27	Power For Lift Stations	176,215	169,506	136,019	203,368	245,000	245,000	-		
53-40-28	Fuel & Oil	5,480	3,759	6,565	3,338	6,600	6,600	-		
53-40-29	Equipment Supplies	1,425	203	1,000	-	26,000	5,000	(21,000)		
53-40-30	PI Meter Purchases	135,204	219	0	24,032	50,000	50,000	-	2 inline main meters	
53-40-31	Professional & Tech. Services	36,011	(21,678)	14,992	4,375	30,000	45,000	15,000	PI Rate study	
53-40-32	Engineering Expenses	-	-	-	-	-	-	-		
53-40-35	Blue Stakes Expenses	1,814	2,471	1,863	-	2,400	2,400	-		
53-40-36	Utility Billing	8,842	9,465	13,400	7,433	13,500	14,000	500		
53-40-37	PW Shop Tools & Supplies	1,174	430	1,786	96	1,500	1,500	-		
53-40-38	Pump, Well, PRV Repair & Maint	58,499	3,847	11,893	8,330	103,051	105,200	2,149		
53-40-40	SCADA Maintenance	950	13,730	6,471	375	15,000	15,000	-		
53-40-41	System Repairs	46,708	9,177	11,220	4,108	35,000	35,000	-		
53-40-43	System Connection Costs	-	-	-	-	-	-	-		
53-40-45	Credit Card Fees	4,657	6,103	8,702	4,575	7,000	7,000	-		
53-40-50	Grant Expenditures	1,285	3,303,478	2,623,407	1,084,784	2,600,000	-	(2,600,000)		
53-40-51	Software	-	-	-	-	-	16,930	16,930	Work order/asset management, document management	
53-40-59	Capital Equipment Purchases	18,142	37,725	193	34,678	33,000	50,000	17,000		
53-40-60	Capital Expenses/Projects	882,618	601,031	251,553	875,087	2,650,163	500,000	(2,150,163)	Pump house	
53-40-73	Water Share Purchases	-	-	10	-	-	-	-		
53-40-74	Water Share Assessments	453,093	273,277	348,552	698,829	1,100,000	1,230,000	130,000	Increase per irrigation company	
53-40-75	Interest Expense Bonds	-	-	-	-	-	-	-		
53-40-76	Bad Debt Expense	15	18	10	6	-	-	-		
53-40-77	Interest Expense Saved Shares	-	22,471	33,384	-	25,000	25,000	-		
53-40-78	Valve Collar Replacements	-	-	-	-	11,699	12,500	801		
53-40-79	Pond Maintenance	-	-	32	3	11,406	12,500	1,094	Utility rate study	

FUND 53		PRESSURIZED IRRIGATION FUND							NOTES
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	
		FY2022	FY2023	FY2024	ACTUALS DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	
53-40-80	Indirect Overhead	97,374	116,125	141,491	-	59,689	59,426	(263)	
53-40-81	Equipment Lease & Maintenance	6,391	6,420	6,404	279	6,500	6,500	-	
53-40-85	Internal Service IT Expense	1,765	2,360	2,360	2,360	2,360	3,440	1,080	
53-40-99	GASB 68 Benefits Expense	-	-	(8,458)	-	-	-	-	
53-40-90	Transfer Out Oth Non Operating	525,000	108,000	108,000	-	-	-	-	
53-40-91	Transfer to General Fund	-	-	-	-	108,000	108,000	-	
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>		<b>2,765,960</b>	<b>5,005,246</b>	<b>4,162,615</b>	<b>3,184,453</b>	<b>8,142,954</b>	<b>3,165,021</b>	<b>(4,977,933)</b>	
<b>Surplus (Deficit)</b>		<b>487,814</b>	<b>769,967</b>	<b>1,539,069</b>	<b>(557,449)</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**FUND 54****STORM SEWER FUND**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES		
		FY2022	FY2023	FY2024	DEC 2024	BUDGET	BUDGET	FY2025			
<b>Beginning Fund Balance:</b>											
<b>REVENUES</b>											
54-30-91	Transfer from Sewer Fund	-	793	-	-	-	-	-			
54-37-40	Storm Sewer Collection Fees	503,469	732,302	758,892	387,452	750,000	775,000	25,000			
54-37-70	Permit Fee New Construction	277,750	179,500	175,500	48,000	120,000	100,000	(20,000)			
54-38-10	Interest Earnings	7,998	60,813	109,434	55,568	60,000	74,888	14,888			
54-38-11	Developer Contributions	-	-	-	-	-	-	-			
54-38-90	Miscellaneous	-	15,000	7,506	11,823	-	-	-			
54-38-95	PY Carryover Budgeted	-	-	-	-	325,160	194,808	(130,352)			
<b>TOTAL REVENUES</b>		<b>789,217</b>	<b>988,408</b>	<b>1,051,332</b>	<b>502,844</b>	<b>1,255,160</b>	<b>1,144,696</b>	<b>(110,464)</b>			
<b>EXPENDITURES</b>											
54-40-11	Salaries/Wages Full-Time	151,200	170,244	170,742	81,353	148,895	157,607	8,712			
54-40-12	Overtime	1,628	5,366	4,523	1,727	5,500	5,500	-			
54-40-13	Employee Benefits	69,983	79,781	85,884	40,710	75,729	84,921	9,192			
54-40-14	Salaries/Wages Part-Time	-	-	3,858	3,057	14,966	61,577	46,611	Council priority - two new part-time positions (may be filled by contract instead)		
54-40-15	Seasonal Employees	-	128	-	-	-	-	-			
54-40-18	Mobile Telephones	877	948	1,095	541	900	900	-			
54-40-19	PW Building Utilities	2,308	4,008	3,800	1,476	4,500	4,500	-			
54-40-20	Continuing Education	-	-	45	-	600	600	-			
54-40-21	Computer Programs & Software	-	-	-	-	-	-	-			
54-40-22	Uniforms & Safety Wear	146	-	-	-	200	200	-			
54-40-23	Professional Org. Memberships	-	91	-	-	50	50	-			
54-40-24	Office Supplies/IT	88	56	102	14	500	500	-			
54-40-25	System Reconstruction	205,526	1,088	2,922	11,767	73,116	74,000	884			
54-40-26	Depreciation	-	-	-	-	260,000	-	(260,000)	Replaced by Saving for Cap Asset Replacement line		
54-40-87	Saving for Cap Asset Replacement	-	-	-	-	-	-	-	Replacement for Depreciation line		

**FUND 54****STORM SEWER FUND**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE		NOTES
		FY2022	FY2023	FY2024	DEC 2024	BUDGET	FY2025	FY2026	TO FY2026	
54-40-27	Street Sweeping	30,288	32,509	19,041	202	42,000	42,000	-		
54-40-29	Equipment Supplies	179	-	(245)	126	25,500	500	(25,000)	Line camera purchased in FY25	
54-40-30	Cell Phone	373	643	-	-	1,000	1,000	-		
54-40-31	Fuel and Oil Expense	419	-	186	501	2,500	2,500	-		
54-40-32	Professional Services	27,354	15,585	22,632	40,661	20,000	20,000	-		
54-40-35	Public Information	198	-	-	-	-	-	-		
54-40-36	Utility Billing	8,842	9,465	13,400	7,433	13,500	14,000	500		
54-40-37	Utah County Coalition	2,044	1,022	2,019	1,538	2,500	2,500	-		
54-40-38	PW Shop Tools & Supplies	167	-	1,150	96	1,200	1,200	-		
54-40-39	Insurance Expense	2,002	2,677	2,730	4,720	5,200	5,200	-		
54-40-40	Debris Basin Annual Maintenance	-	240,013	10,013	9,987	15,000	20,000	5,000		
54-40-41	System Repairs & Maintenance	101,758	2,917	89,269	62,354	305,293	310,000	4,707	New sumps, drainage project, 10050 flooding	
54-40-42	Maintenance & Repairs:Vehicles	982	43	349	-	1,000	3,500	2,500	Jet truck maintenance (split with other PW)	
54-40-44	VAC Truck: Maint. & Repair	2,750	12	3,304	-	3,000	5,000	2,000		
54-40-45	VAC Truck: Fuel & Oil	-	126	-	-	1,000	1,000	-		
54-40-46	SWPPP	83,445	81,415	57,130	26,245	85,000	85,000	-		
54-40-47	Credit Card Fees	4,657	6,103	8,702	4,575	5,300	5,300	-		
54-40-54	Software	-	-	-	-	-	16,930	16,930	Work order/asset management, document management	
54-40-59	Capital Equipment Purchase	18,142	37,725	193	79,261	113,000	190,000	77,000	Vac trailer w/boom, 3 trucks split with other utilities	
54-40-74	Capital Expenses/Projects	141	-	-	-	-	-	-		
54-40-77	Bad Debt Expense	4	5	7	1	-	-	-		
54-40-80	Indirect Overhead	15,021	20,282	18,670	-	27,001	26,611	(390)		
54-40-81	NCRS Viewpoint Flood Control	-	34,446	(15,764)	-	-	-	-		
54-40-85	Internal Service IT Expense	1,020	1,210	1,210	1,210	1,210	2,100	890		
54-40-99	GASB 68 Benefits Expense	-	-	(6,133)	-	-	-	-		
<b>TOTAL EXPENDITURES</b>		<b>731,542</b>	<b>747,910</b>	<b>500,834</b>	<b>379,554</b>	<b>1,255,160</b>	<b>1,144,696</b>	<b>(110,464)</b>		
<b>Surplus (Deficit)</b>		<b>57,674</b>	<b>240,498</b>	<b>550,498</b>	<b>123,290</b>	-	-	-		

**FUND 55****CULINARY WATER FUND**

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES		
		FY2022	FY2023	FY2024	DEC 2024	BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026			
<b>Beginning Fund Balance:</b>											
<b>REVENUES</b>											
55-30-90	Transfer from General Fund	-	2,965	(0)	-	-	-	-			
55-37-10	Service Charges	1,133,304	1,667,874	1,737,957	924,984	1,755,000	1,800,000	45,000			
55-37-20	Connection Fees	-	(8,642)	-	-	-	-	-			
55-37-21	Impact Fees	122,408	47,636	149,972	20,502	55,000	55,500	500			
55-37-30	Penalties	400	320	80	-	-	-	-			
55-37-31	Meter Fees	145,080	76,837	150,992	19,116	90,000	60,000	(30,000)			
55-37-32	Acct Set-up/Close	7,395	7,497	7,250	5,050	8,000	9,000	1,000			
55-38-10	Interest Earnings	9,165	58,239	124,356	45,102	65,000	78,348	13,348			
55-38-11	Developer Contributions	-	-	-	-	-	-	-			
55-38-90	Grant Revenue	-	139,213	767,575	-	1,000,000	-	(1,000,000)			
55-38-95	PY Carryover	-	-	-	-	65,828	-	(65,828)			
55-39-50	Municipal Contributions	-	-	63,385	47,222	-	-	-			
55-39-90	Miscellaneous Revenues	-	19,244	-	-	7,400	-	(7,400)			
<b>TOTAL REVENUES</b>		<b>1,417,751</b>	<b>2,011,184</b>	<b>3,001,567</b>	<b>1,061,977</b>	<b>3,046,228</b>	<b>2,002,848</b>	<b>(1,043,380)</b>			
<b>EXPENDITURES</b>											
55-40-11	Salaries/Wages Full-Time	255,737	282,506	229,904	122,082	259,750	288,517	28,767	Council priority - Meter Tech split with PI		
55-40-12	Overtime	10,203	16,086	10,330	6,948	10,000	15,000	5,000			
55-40-13	Employee Benefits	118,704	135,635	99,484	62,911	128,653	144,621	15,968	Council priority - Meter Tech split with PI		
55-40-14	Seasonal Employees	5,826	3,205	5,196	-	10,000	10,000	-			
55-40-15	Salaries/Wages Part-Time	-	-	-	10,670	50,871	34,028	(16,843)			
55-40-17	Radio Maint. & Tower Rental	374	862	175	-	400	400	-			
55-40-18	Mobile Telephones	33	-	21	-	-	-	-			
55-40-19	PW Building Utilities	2,308	2,932	3,800	1,476	3,000	3,000	-			

CULINARY WATER FUND		MID-YEAR				ADOPTED BUDGET	PROPOSED BUDGET	CHANGE		NOTES
		ACTUALS	ACTUALS	ACTUALS	ACTUALS			FY2025	TO FY2026	
ACCT	DESCRIPTION	FY2022	FY2023	FY2024	DEC 2024	FY2025	FY2026			
55-40-21	Professional Org. & Training	1,011	1,371	2,264	1,496	2,000	2,000	-		
55-40-22	Uniforms & Safety Wear	943	957	930	663	1,000	1,250	250	Add for safety equip	
55-40-23	Continuing Education	3,267	5,993	802	1,234	3,000	4,500	1,500		
55-40-24	Office Supplies/IT	203	145	345	33	500	930	430		
55-40-25	Equip.-Repairs & Maintenance	-	-	6,120	2,212	6,643	6,643	-		
55-40-26	Depreciation	-	-	-	-	520,000	-	(520,000)	Replaced by Saving for Cap Asset Replacement line	
55-40-87	Saving for Cap Asset Replacement	-	-	-	-	-	233,189	233,189	Replacement for Depreciation line	
55-40-27	Power For Wells & Lift Station	119,269	132,466	197,704	104,909	215,000	215,000	-		
55-40-28	Fuel Expense Vehicles	11,604	11,624	12,758	6,634	11,600	11,600	-		
55-40-29	Mobile Phones	4,910	3,858	4,372	1,900	4,000	4,000	-		
55-40-30	Water Testing & Notification	15,258	16,242	16,191	7,386	16,000	16,000	-		
55-40-31	Engineering & Professional Ser	20,208	120,807	133,672	55,045	140,000	140,000	-		
55-40-32	Credit Card Fees	4,657	7,028	8,702	4,575	8,000	8,000	-		
55-40-33	Insurance Expense	9,965	11,124	14,788	15,340	16,900	16,900	-		
55-40-34	Equipment Supplies	3,797	606	2,356	407	3,500	3,500	-		
55-40-35	Blue Stakes Expenses	1,538	1,647	2,025	482	1,600	1,600	-		
55-40-36	Utility Billing	11,042	11,665	13,400	7,239	13,500	14,000	500		
55-40-37	PW Shop Tools & Supplies	2,694	1,684	1,726	509	1,800	1,800	-		
55-40-38	Pump Station & Booster Repairs	13,154	13,446	25,468	3,471	30,000	20,000	(10,000)	Moved to meter maint	
55-40-39	SCADA Maintenance	5,389	3,202	5,541	1,978	7,500	7,500	-		
55-40-41	System Repairs	87,557	54,362	106,827	30,761	100,000	100,000	-		
55-40-50	Capital Expenses Projects	1,678,543	-	186,637	50,000	112,777	42,000	(70,777)	Tank roof project	
55-40-51	Capital Outlay Equipment	58,142	37,725	193	56,199	66,400	50,000	(16,400)		
55-40-52	Well Maintenance	380	13,494	380	5,740	25,000	20,000	(5,000)	Move to meter maint	
55-40-54	Software	-	-	-	-	-	16,930	16,930	Work order/asset management, document management	
55-40-55	Water Meter Purchases	79,916	71,165	79,135	87,405	90,000	370,000	280,000	Increased cost, MXU replacement project	
55-40-74	Water Share Assessments	501	-	-	-	1,600	1,600	-		
55-40-76	Bad Debt Expense	32	11	19	2	50	50	-		
55-40-77	Pressure Reducing Valves	-	-	830	(20)	2,056	2,500	444		
55-40-78	Grants Capital Outlay	-	234,352	1,535,151	161,426	1,000,000	-	(1,000,000)		
55-40-79	Cross Connection Control Program	3,245	10,835	-	340	7,500	7,500	-		
55-40-80	Indirect Overhead	31,984	47,019	60,231	-	45,112	45,870	758		

FUND 55										
CULINARY WATER FUND		ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE		
ACCT	DESCRIPTION	FY2022	FY2023	FY2024	ACTUALS	BUDGET	BUDGET	FY2025	TO FY2026	NOTES
55-40-81	Valve Collar Maint	-	-	2,629	4,115	12,167	13,000	833		
55-40-82	Hydrant Replacement	-	-	92,283	24,990	57,500	60,000	2,500		
55-40-83	Galvanized Service Replacement	-	-	21,053	9,146	31,633	33,000	1,367		
55-40-84	Meter Maint & Battery Replace	-	-	4,003	1,825	6,643	22,000	15,357	\$15,000 added from other funds	
55-40-85	Equipment Rental & Maintenance	6,845	6,592	6,879	3,902	9,901	9,500	(401)		
55-40-86	Internal Service IT Expense	1,985	2,370	2,370	2,370	2,370	3,720	1,350		
55-40-99	GASB 68 Benefits Expense	-	-	(9,398)	-	1,200	1,200	-		
TOTAL EXPENDITURES		<u>2,571,223</u>	<u>1,263,013</u>	<u>2,887,298</u>	<u>857,799</u>	<u>3,037,126</u>	<u>2,002,848</u>	<u>(1,034,278)</u>		
Surplus (Deficit)		(1,153,472)	748,171	114,269	204,178	9,102	-			

FUND 56									
UTILITY TRANSPORTATION FUND							PROPOSED	CHANGE	
ACCT	DESCRIPTION	ACTUALS FY2022	ACTUALS FY2023	ACTUALS FY2024	MID-YEAR DEC 2024	ADOPTED BUDGET FY2025	BUDGET FY2026	FY2025 TO FY2026	NOTES
<b>Beginning Fund Balance:</b>									
<b>REVENUES</b>									
56-37-10	Utility Transportation Fee	1,081,493	1,133,066	1,181,807	606,127	1,150,000	1,224,000	74,000	
56-38-10	Interest Earnings	5,155	39,781	59,934	29,894	5,000	12,389	7,389	
56-38-95	PY Carryover Budgeted	-	-	-	-	-	12,715	12,715	
<b>TOTAL REVENUES</b>		<b>1,086,648</b>	<b>1,172,847</b>	<b>1,241,741</b>	<b>636,022</b>	<b>1,155,000</b>	<b>1,249,104</b>	<b>81,389</b>	
<b>EXPENDITURES</b>									
56-40-11	Salaries/Wages Full-Time	53,371	54,467	58,413	37,249	77,138	79,874	2,736	
56-40-12	Overtime	309	2,400	3,885	1,348	-	-	-	
56-40-13	Employee Benefits	20,770	24,503	29,575	20,330	40,131	41,800	1,669	
56-40-14	Salaries/Wages Part-Time	-	-	-	-	-	-	-	
56-40-36	Utility Billing	8,734	9,465	13,400	7,626	13,500	14,430	930	
56-40-38	Professional & Tech. Services	-	-	-	-	-	125,000	125,000	Road Fee study
56-40-45	Credit Card Fees	4,657	6,103	8,702	4,575	8,000	8,000	-	
56-40-70	Road Fee Projects	1,673,578	846,888	1,308,511	540,307	1,015,000	980,000	(35,000)	
56-40-76	Bad Debt Expense	6	7	(14)	2	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>1,761,425</b>	<b>943,833</b>	<b>1,422,472</b>	<b>611,437</b>	<b>1,153,769</b>	<b>1,249,104</b>	<b>95,335</b>	
<b>Surplus (Deficit)</b>									
		(674,777)	229,014	(180,731)	24,585	1,231	-		

FUND 57							CHANGE		NOTES	
INTERNAL SERVICE IT FUND		ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	FY2025	TO FY2026		
ACCT	DESCRIPTION	FY2022	FY2023	FY2024	DEC 2024	BUDGET	FY2026		NOTES	
Beginning Fund Balance:										
					\$ 1,334	\$ 1,334				
REVENUES										
57-37-10	Internal Service Charges	42,598	49,945	49,142	49,120	48,750	57,400	8,650		
57-38-95	PY Carryover Budgeted	-	-	-	-	-	-	-		
	<b>TOTAL REVENUES</b>	<b>42,598</b>	<b>49,945</b>	<b>49,142</b>	<b>49,120</b>	<b>48,750</b>	<b>57,400</b>	<b>8,650</b>		
EXPENDITURES										
57-40-25	Internal Service Expenses	42,867	40,366	55,921	28,566	48,750	57,400	8,650		
	<b>TOTAL EXPENDITURES</b>	<b>42,867</b>	<b>40,366</b>	<b>55,921</b>	<b>28,566</b>	<b>48,750</b>	<b>57,400</b>	<b>8,650</b>		
	<b>Surplus (Deficit)</b>	<b>(269)</b>	<b>9,579</b>	<b>(6,779)</b>	<b>20,554</b>	-	-	-		

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### General Fund:

<b>General Fund Revenues</b>		<b>Previous Amount</b>	<b>Change</b>	<b>New Amount</b>
10-31-10	Property Tax - Current Year	2,127,268	11,900	2,139,168
10-38-93	Alpine Reimbursement	87,740	(136)	87,604
10-39-90	Use of Prior Year Fund Balance	80,000	105,000	185,000
<b>Total Revenues</b>			<b>116,764</b>	
<b>General Fund Expenditures</b>		<b>Previous Amount</b>	<b>Change</b>	<b>New Amount</b>
10-41-13	Council - Employee Benefits	4,127	(81)	4,046
10-41-14	Council - Salaries/Wages Part-Time	22,671	(445)	22,226
10-42-13	Court - Employee Benefits	14,880	(27)	14,853
10-42-14	Court - Salaries/Wages Part-Time	88,813	(314)	88,499
10-43-11	Administration - Salaries/Wages Full-Time	164,875	1,649	166,524
10-43-13	Administration - Employee Benefits	76,209	378	76,587
10-43-14	Administration - Salaries/Wages Part-Time	5,992	(5)	5,987
10-44-11	Human Resources - Salaries/Wages Full-Time	31,807	3,894	35,701
10-44-13	Human Resources - Employee Benefits	18,692	894	19,586
10-46-11	Finance - Salaries/Wages Full-Time	57,472	1,064	58,536
10-46-13	Finance - Employee Benefits	25,603	263	25,866
10-47-11	Recorder - Salaries/Wages Full-Time	53,344	13	53,357
10-47-13	Recorder - Employee Benefits	25,819	3	25,822
10-48-11	Treasurer - Salaries/Wages Full-Time	49,805	1,226	51,031
10-48-13	Treasurer - Employee Benefits	32,747	282	33,029
10-49-11	Attorney - Salaries/Wages Full-Time	49,614	250	49,864
10-49-13	Attorney - Employee Benefits	20,767	57	20,824
10-52-11	Planning & Zoning - Salaries/Wages Full-Time	20,071	42	20,113
10-52-13	Planning & Zoning - Employee Benefits	11,723	25	11,748
10-52-14	Planning & Zoning - Salaries/Wages Part-Time	32,045	161	32,206

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

10-53-13	Education & Promotion - Employee Benefits	Change due to pay plan updates	1,752	7	1,759
10-53-14	Education & Promotion - Salaries/Wages Part-Time	Change due to pay plan updates	18,136	67	18,203
10-54-31	Police - Lone Peak Public Safety Dist.	Increased due to Animal Shelter fee increase	3,162,739	13,573	3,176,312
10-57-31	Emergency Services - Lone Peak Public Safety Dist	Increased due to 2 FT & 1 PT position add	2,689,539	127,510	2,817,049
10-58-11	Building Inspection - Salaries/Wages Full-Time	Change due to pay plan updates	29,824	247	30,071
10-58-13	Building Inspection - Employee Benefits	Change due to pay plan updates	16,758	56	16,814
10-60-11	Streets & Roads - Salaries/Wages Full-Time	Change due to pay plan updates	125,325	46	125,371
10-60-13	Streets & Roads - Employee Benefits	Change due to pay plan updates	67,089	20	67,109
10-60-14	Streets & Roads - Salaries/Wages Part-Time	Change due to pay plan updates	3,627	14	3,641
10-66-11	Engineering - Salaries/Wages Full-Time	Change due to pay plan updates	85,661	(531)	85,130
10-66-13	Engineering - Employee Benefits	Change due to pay plan updates	35,248	(122)	35,126
10-70-11	Parks & Recreation - Salaries/Wages Full-Time	Change due to pay plan updates	410,265	(63)	410,202
10-70-13	Parks & Recreation - Employee Benefits	Change due to pay plan updates	231,957	(188)	231,769
10-70-15	Parks & Recreation - Salaries/Wages Part-Time	Change due to pay plan updates	182,172	(1,751)	180,421
10-70-38	Parks & Recreation - Trail Maintenance	Increase for carryover of FY25 trail maint budget	155,000	105,000	260,000
10-72-11	Community Events - Salaries/Wages Full-Time	Change due to pay plan updates	5,896	(29)	5,867
10-72-13	Community Events - Employee Benefits	Change due to pay plan updates	6,849	(7)	6,842
10-72-14	Community Events - Salaries/Wages Part-Time	Change due to pay plan updates	43,008	5	43,013
10-73-11	Garbage - Salaries/Wages Full-Time	Change due to pay plan updates	22,250	1,308	23,558
10-73-13	Garbage - Employee Benefits	Change due to pay plan updates	12,939	302	13,241
10-73-14	Garbage - Salaries/Wages Part-Time	Change due to pay plan updates	2,651	(2)	2,649
10-90-88	Transfer to Roads Capital Imp Fund	Decrease to 10400 & 6000 W ped improvements	750,000	(120,000)	630,000
10-90-86	Transfer to Library Fund	Increase for Director wage and benefits	10,816	10,150	20,966
<b>Total Expenditures</b>				<b>144,941</b>	
<b>Total General Fund</b>				<b>(28,177)</b>	

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### Cemetery Fund:

Cemetery Fund Revenues		Previous Amount	Change	New Amount
<b>Total Revenues</b>		-	-	-
Cemetery Fund Expenditures		Previous Amount	Change	New Amount
21-43-11	Salaries/Wages Full-Time	154,303	(1,428)	152,875
21-43-13	Employee Benefits	86,193	(350)	85,843
21-43-15	Salaries/Wages Part-Time	14,603	(175)	14,428
<b>Total Expenditures</b>		<b>(1,953)</b>		
<b>Total Cemetery Fund</b>		<b>1,953</b>		

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### Library Fund:

<b>Library Fund Revenues</b>		<b>Previous Amount</b>	<b>Change</b>	<b>New Amount</b>
22-30-90	Transfer from General Fund	10,816	10,150	20,966
22-31-10	Property Taxes	321,097	1,608	322,705
22-39-90	PY Carryover Budget	-	10,000	10,000
<b>Total Revenues</b>			<b>21,758</b>	
<b>Library Fund Expenditures</b>		<b>Previous Amount</b>	<b>Change</b>	<b>New Amount</b>
22-43-11	Salaries/Wages Full-Time	104,881	10,459	115,340
22-43-13	Employee Benefits	54,594	2,301	56,895
22-43-14	Salaries/Wages Part-Time	160,460	(1,002)	159,458
22-43-23	Books & Materials	45,000	10,000	55,000
<b>Total Expenditures</b>			<b>21,758</b>	
<b>Total Library Fund</b>			<b>-</b>	

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### Building & Development Fund:

			Previous Amount	Change	New Amount
	<b>Building &amp; Development Fund Revenues</b>				
24-39-90	PY Carryover Budgeted	Change due to pay plan updates	188,838	1,522	190,360
		<b>Total Revenues</b>		<b>1,522</b>	
	<b>Building &amp; Development Fund Expenditures</b>				
24-52-11	Planning & Zoning - Salaries/Wages Full-Time	Change due to pay plan updates	164,811	2,259	167,070
24-52-13	Planning & Zoning - Employee Benefits	Change due to pay plan updates	76,248	482	76,730
24-52-14	Planning & Zoning - Salaries/Wages Part-Time	Change due to pay plan updates	16,476	(212)	16,264
24-58-11	Building Inspection - Salaries/Wages Full-Time	Change due to pay plan updates	207,388	(1,725)	205,663
24-58-13	Building Inspection - Employee Benefits	Change due to pay plan updates	115,052	(395)	114,657
24-59-11	Allocated Salaries/Wages Full-Time	Change due to pay plan updates	203,354	1,171	204,525
24-59-13	Allocated Employee Benefits	Change due to pay plan updates	71,826	(4)	71,822
24-59-14	Allocated Wages/Salaries Part-Time	Change due to pay plan updates	4,681	(54)	4,627
		<b>Total Expenditures</b>		<b>1,522</b>	
		<b>Total Building &amp; Development Fund</b>		<b>-</b>	

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### Roads Capital Improvement Fund:

			Previous Amount	Change	New Amount
	<b>Roads Capital Improvement Fund Revenues</b>				
41-30-90	Transfer from General Fund	Decrease to 10400 & 6000 W ped improvements	750,000	(120,000)	630,000
		<b>Total Revenues</b>			<b>(120,000)</b>
	<b>Roads Capital Improvement Fund Expenditures</b>				
41-40-70	Capital Road Projects	Decrease to 10400 & 6000 W ped improvements	550,000	(120,000)	430,000
		<b>Total Expenditures</b>			<b>(120,000)</b>
		<b>Total Roads Capital Improvement Fund</b>			<b>-</b>

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### Building Capital Improvement Fund:

			Previous Amount	Change	New Amount
		<b>Building Capital Improvement Fund Revenues</b>			
42-39-90	PY Carryover Budgeted	Increase for fire station driveway	325,852	144,621	470,473
		<b>Total Revenues</b>		<b>144,621</b>	
		<b>Parks Capital Improvement Fund Expenditures</b>			
42-40-65	Building Improvements	Increase for fire station driveway	-	144,621	144,621
		<b>Total Expenditures</b>		<b>144,621</b>	
		<b>Total Building Capital Improvement Fund</b>			<b>-</b>

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### Sewer Fund:

			Previous Amount	Change	New Amount
<b>Sewer Fund Revenues</b>					
52-38-10	Interest Earnings	Decreased from updated expected fund balance	148,255	(10,688)	137,567
52-38-95	PY Carryover Budgeted	Added Dry Creek lift station from FY25 budget	-	253,000	253,000
	<b>Total Revenues</b>			<b>242,312</b>	

### Sewer Fund Expenditures

			Previous Amount	Change	New Amount
52-40-11	Salaries/Wages Full-Time	Change due to pay plan updates	165,112	2,192	167,304
52-40-13	Employee Benefits	Change due to pay plan updates	88,300	559	88,859
52-40-14	Salaries/Wages Part-Time	Change due to pay plan updates	15,223	594	15,817
52-40-87	Saving for Cap Asset Replacement	Decreased to balance current year budget	363,620	(17,033)	346,587
52-40-73	Capital Expenses/Projects	Added Dry Creek lift station from FY25 budget	260,000	256,000	516,000
	<b>Total Expenditures</b>			<b>242,312</b>	

**Total Sewer Fund**

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### Pressurized Irrigation Fund:

#### Pressurized Irrigation Fund Revenues

	Previous Amount	Change	New Amount
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#### Total Revenues

-
-

#### Pressurized Irrigation Fund Expenditures

53-40-11	Salaries/Wages Full-Time
53-40-13	Employee Benefits
53-40-15	Salaries/Wages Part-Time
53-40-87	Saving for Cap Asset Replacement

Corrected PI positions, pay plan updates
Corrected PI positions, pay plan updates
Change due to pay plan updates
Corrected PI positions, pay plan updates

Previous Amount	Change	New Amount
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282,460	(38,822)	243,638
160,907	(31,641)	129,266
15,223	594	15,817
55,910	69,869	125,779

#### Total Expenditures

-
-

#### Total Pressurized Irrigation Fund

-
-

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### Storm Sewer Fund:

			Previous Amount	Change	New Amount
	<b>Storm Sewer Fund Revenues</b>				
54-38-95	PY Carryover Budgeted	Change due to pay plan updates	192,549	2,259	194,808
		<b>Total Revenues</b>		<b>2,259</b>	
	<b>Storm Sewer Fund Expenditures</b>				
54-40-11	Salaries/Wages Full-Time	Change due to pay plan updates	155,079	2,528	157,607
54-40-13	Employee Benefits	Change due to pay plan updates	84,411	510	84,921
54-40-14	Salaries/Wages Part-Time	Change due to pay plan updates	62,356	(779)	61,577
		<b>Total Expenditures</b>		<b>2,259</b>	
		<b>Total Storm Sewer Fund</b>		<b>-</b>	

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### Culinary Water Fund:

Culinary Water Fund Revenues		Previous Amount	Change	New Amount
55-38-90	Grant Revenue	Removed state grant	1,000,000	(1,000,000)
<b>Total Revenues</b>			<b>(1,000,000)</b>	

### Culinary Water Fund Expenditures

Culinary Water Fund Expenditures		Previous Amount	Change	New Amount
55-40-11	Salaries/Wages Full-Time	294,092	(5,575)	288,517
55-40-13	Employee Benefits	149,882	(5,261)	144,621
55-40-15	Salaries/Wages Part-Time	33,616	412	34,028
55-40-87	Saving for Cap Asset Replacement	482,765	(249,576)	233,189
55-40-55	Water Meter Purchases	110,000	260,000	370,000
55-40-78	Grants Capital Outlay	Removed state grant	1,000,000	(1,000,000)
<b>Total Expenditures</b>			<b>(1,000,000)</b>	

**Total Culinary Water Fund**

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### Utility Transportation Fund:

			Previous Amount	Change	New Amount
	<b>Utility Transportation Fund Revenues</b>				
56-38-95	PY Carryover Budgeted	Change due to pay plan updates	12,217	498	12,715
		<b>Total Revenues</b>		<b>498</b>	
	<b>Utility Transportation Fund Expenditures</b>				
56-40-11	Salaries/Wages Full-Time	Change due to pay plan updates	79,476	398	79,874
56-40-13	Employee Benefits	Change due to pay plan updates	41,700	100	41,800
		<b>Total Expenditures</b>		<b>498</b>	
	<b>Total Utility Transportation Fund</b>			<b>-</b>	

**ORDINANCE NO:**

**AN ORDINANCE ADOPTING THE HIGHLAND CITY  
FISCAL YEAR 2025-2026 BUDGET**

WHEREAS, it is deemed desirable and to the best interest of the Highland City, Utah, to adopt its Fiscal Year 2025-2026 Budget.

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

**ARTICLE I  
DEFINITIONS**

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

SECTION 2. FISCAL YEAR means that year which begins on the first day of July 2025 and ending on the last day of June 2026.

**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 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 ordinance or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of the ordinance 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 17<sup>th</sup> day of June, 2025 and shall become effective 1 July, 2025.

HIGHLAND CITY, UTAH

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Kurt Ostler  
Mayor

ATTEST:

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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 #4a

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**DATE:** June 17, 2025  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** Chris Trusty, City Engineer/Public Works Director  
**SUBJECT:** Sewer Slip Lining Project Phase 2 Bid Award  
**TYPE:** General City Management

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**PURPOSE:**

The City Council will consider a bid award to Insituform for the installation of 5,137 linear feet for an 8-inch sewer liner for the FY2026 Sewer Slip Lining Project.

**STAFF RECOMMENDATION:**

Staff recommends to award Insituform the FY26 Sewer Slip Lining Project Phase 2 in an amount of up to \$262,897.80.

**PRIOR COUNCIL DIRECTION:**

In conjunction with the approval of the FY26 city budget, the City Council approved funding for Sanitary Sewer Capital Expenses as they relate to the operations and maintenance of city infrastructure. This budget line item included the slip lining project, which is a part of the city's overall capital improvement plan to extend the service life of the sewer main lines throughout the city and reduce groundwater infiltration.

**BACKGROUND:**

As part of the City's ongoing maintenance plan to extend the service life of the city's infrastructure, the city has initiated a program to combat pipe degradation, root intrusion, and groundwater infiltration into our sewer system. As part of this program, Highland has been phasing upgrades to the city system with the annual slip lining program for the last several years. This year, staff has identified 5,137 linear feet of sewer main line for this next phase. While the project does represent a capital cost, the project also creates savings for the City. When the pipes are sealed and infiltration is reduced, the fees from Timpanogos Special Service District (TSSD) are reduced as we are not paying to treat groundwater infiltrating our pipes.

The recommended method is CIPP (Cured in Place Pipe). It is a 4.5mm liner with a resin that is cured and hardened with steam or ultraviolet (UV) light. A portion of this liner will need to be UV-cured due to existing pipe conditions. When hardened, it becomes a new pipe within the existing pipe without any joints. It is a trenchless repair installed through the manholes. It has a 100-year design life with a 1-year installation warranty. This is the same product we have used in past successful projects. After the liner has cured, the contractor will open the lateral connections from homes adjacent to lining project. The curing and connection process all occurs on the same day, so there is not significant impact on adjacent residents.

This total includes the base bid and 16 of the alternate bid top-hat lateral seals. Top-hat seals are seals that are placed inside the main sewer pipe after the sewer lateral connection to the pipe has been restored. The seal is between the sewer main and the lateral. It extends approximately 6-inches into the sewer lateral and seals the lateral-to-main connection. They are called "Top Hat" because the assembly has the appearance of a top hat.

Earlier this year city staff elected to bid the remaining portions of the sewer line over the course of the next four years. This was done to check current pricing in the hopes of potentially bundling some projects and/or obtaining pricing now for future phases. Phase 1 was awarded on March 3, 2025 and was recently completed. If awarded, this phase, Phase 2, is expected to begin July 1 to fall in the appropriate fiscal year and will be completed this summer.

For the current phase to be installed this next fiscal year (Phase 2), the low bid for the project was \$238,998.00 from Insituform. Typically, a 10% contingency is added to the bid award so the total value of the bid award is up to \$262,897.80. Staff has been pleased with the work that Insituform has done in the past and recommends working with them again.

**FISCAL IMPACT:**

The cost of this project is \$262,897.80. Funding for this expense is included in 52-40-73 Capital Expenses/ Projects within the FY26 budget.

**MOTION:**

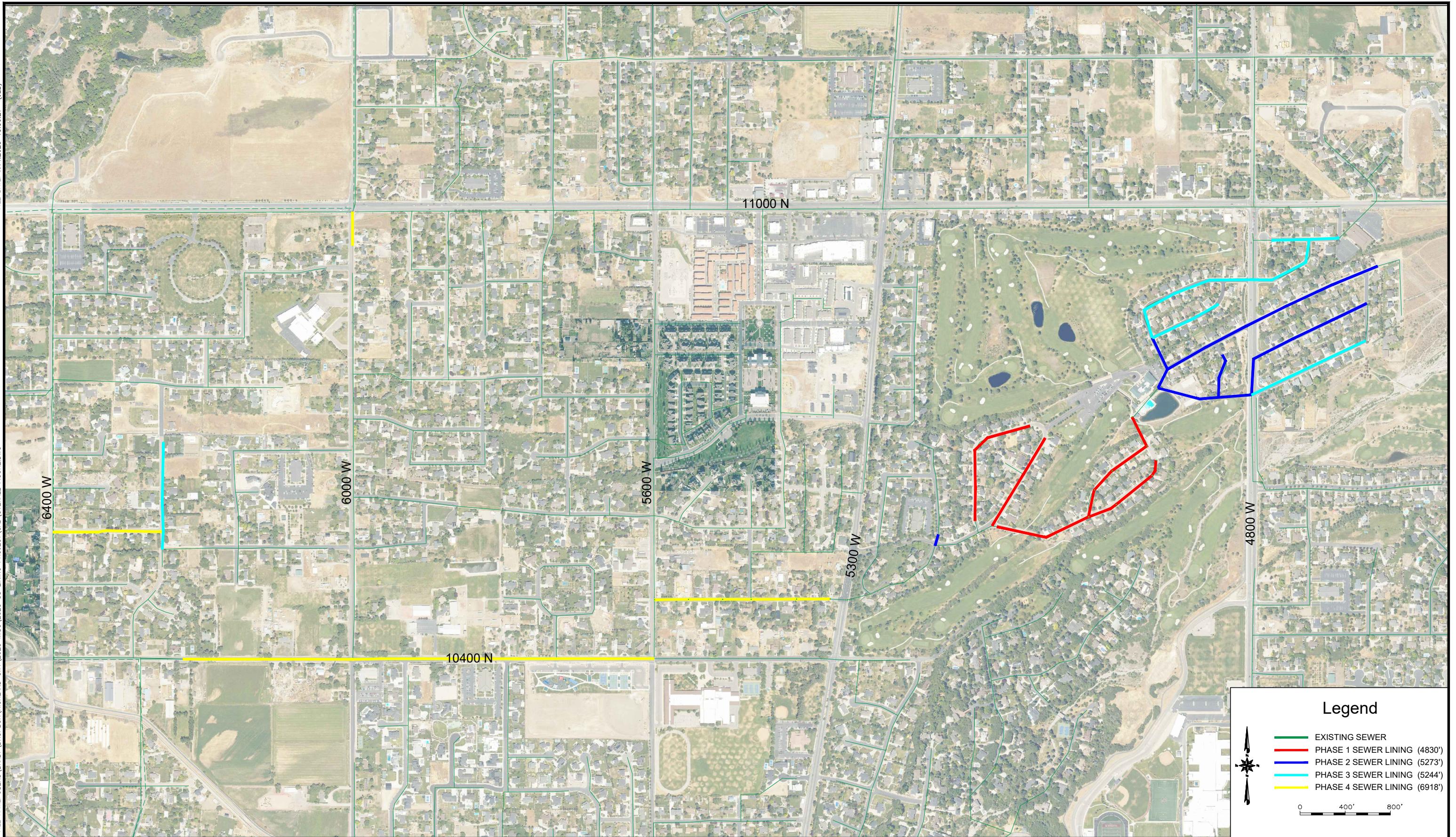
I move that City Council award the bid for the FY26 Sewer lining project to Insituform in an amount up to \$262,897.80.

**ATTACHMENTS:**

1. Bid Tabulation
2. 2025 Sewer Lining - Overall Figure 1-14-25
3. 2025-2027 SS Lining Rec of Award

Highland City - Sewer Lining Project  
 Bid Tabulation  
 Printed: 2/25/2025

UNIT PRICE SCHEDULE - BASE BID				Inliner Solution LLC		Vortex Infrastructure Service		Instituform Technologies LLC	
Item #	Description	Unit	Quantity	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
<b>Phase 1 Bid</b>									
1.1	Mobilization	L.S.	1		\$44,750.00	\$ 44,750.00	\$33,500.00	\$ 33,500.00	\$6,244.00
1.2	Traffic Control	L.S.	1		\$2,850.00	\$ 2,850.00	\$8,000.00	\$ 8,000.00	\$2,714.00
1.3	Bypass Pumping	L.S.	1		\$1,000.00	\$ 1,000.00	\$5,000.00	\$ 5,000.00	\$434.00
1.4	Install 8" CIPP Liner (Water, Steam or UV Curing Allowed)	L.F.	4,955		\$50.00	\$ 247,750.00	\$40.00	\$ 198,200.00	\$32.00
1.5	Re-connection of Sewer Lateral	Each	72		\$50.00	\$ 3,600.00	\$50.00	\$ 3,600.00	\$62.00
1.6	Additional Cost to Install Top Hat Lateral Sealing Liner	Each	18		\$3,100.00	\$ 55,800.00	\$2,250.00	\$ 40,500.00	\$3,040.00
<b>PHASE 1 TOTAL</b>					<b>\$ 355,750.00</b>		<b>\$ 288,800.00</b>		<b>\$ 227,136.00</b>
<b>Phase 2 Bid</b>									
2.1	Mobilization	L.S.	1		\$44,750.00	\$ 44,750.00	\$33,500.00	\$ 33,500.00	\$5,701.00
2.2	Traffic Control	L.S.	1		\$9,500.00	\$ 9,500.00	\$8,000.00	\$ 8,000.00	\$10,859.00
2.3	Bypass Pumping	L.S.	1		\$1,000.00	\$ 1,000.00	\$5,000.00	\$ 5,000.00	\$434.00
2.4	Install 8" CIPP Liner (Water, Steam or UV Curing Allowed)	L.F.	5,137		\$50.00	\$ 256,850.00	\$40.00	\$ 205,480.00	\$33.00
2.5	RE-Connection of Sewer Lateral	Each	63		\$50.00	\$ 3,150.00	\$50.00	\$ 3,150.00	\$61.00
2.6	Additional Cost to Install Top Hat Lateral Sealing Liner	Each	16		\$3,500.00	\$ 56,000.00	\$2,250.00	\$ 36,000.00	\$3,040.00
<b>PHASE 2 TOTAL</b>					<b>\$ 371,250.00</b>	<b>\$ -</b>	<b>\$ 291,130.00</b>	<b>\$ -</b>	<b>\$ 238,998.00</b>
<b>Phase 3 Bid</b>									
3.1	Mobilization		1		\$44,750.00	\$ 44,750.00	\$33,500.00	\$ 33,500.00	\$6,787.00
3.2	Traffic Control		1		\$9,000.00	\$ 9,000.00	\$8,000.00	\$ 8,000.00	\$5,429.00
3.3	Bypass Pumping		1		\$1,000.00	\$ 1,000.00	\$5,000.00	\$ 5,000.00	\$434.00
3.4	Install 8" CIPP Liner (water, Stam or UV Curing Allowed)		5,224		\$50.00	\$ 261,200.00	\$40.00	\$ 208,960.00	\$32.00
3.5	Re-Connection of Sewer Lateral		78		\$50.00	\$ 3,900.00	\$50.00	\$ 3,900.00	\$63.00
3.6	Additional Cost to Install Top Hat Lateral Sealing Liner		20		\$3,800.00	\$ 76,000.00	\$2,250.00	\$ 45,000.00	\$3,040.00
<b>PHASE 3 TOTAL</b>					<b>\$ 395,850.00</b>	<b>\$ -</b>	<b>\$ 304,360.00</b>	<b>\$ -</b>	<b>\$ 245,532.00</b>
<b>Phase 4 Bid</b>									
4.1	Mobilization		1		\$48,000.00	\$ 48,000.00	\$33,500.00	\$ 33,500.00	\$5,701.00
4.2	Traffic Control		1		\$25,000.00	\$ 25,000.00	\$12,500.00	\$ 12,500.00	\$19,004.00
4.3	Bypass Pumping		1		\$1,000.00	\$ 1,000.00	\$5,000.00	\$ 5,000.00	\$434.00
4.4	Install 8" CIPP Liner (water, Stam or UV Curing Allowed)		1,500		\$52.00	\$ 78,000.00	\$40.00	\$ 60,000.00	\$31.00
4.5	Install 10" CIPP Liner (Water, Steam or UV Curing Allowed)		5,651		\$61.00	\$ 344,711.00	\$47.00	\$ 265,597.00	\$42.00
4.6	Re-Connection of Sewer Lateral		61		\$50.00	\$ 3,050.00	\$50.00	\$ 3,050.00	\$73.00
4.7	Additional Cost to Install Top Hat Lateral Sealing Liner		15		\$4,100.00	\$ 61,500.00	\$2,250.00	\$ 33,750.00	\$3,040.00
<b>PHASE 4 TOTAL</b>					<b>\$ 561,261.00</b>	<b>\$ -</b>	<b>\$ 413,397.00</b>	<b>\$ -</b>	<b>\$ 359,034.00</b>
<b>TOTAL SCHEDULE 1,2,3,4</b>					<b>\$ 1,684,111.00</b>		<b>\$ 1,297,687.00</b>		<b>\$ 1,070,700.00</b>



# BT Engineering

---

Highland City  
Attn: Chris Trusty, City Engineer  
5400 W. Civic Center Drive, Suite 1  
Highland, UT 84003

February 26, 2025

RE: 2025-2027 Sewer Lining Project  
Recommendation for Contract Award

Dear Chris:

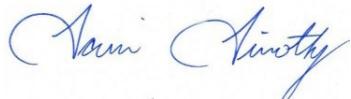
We have reviewed the three bids for the 2025-2027 Sewer Lining Project. Insituform Technologies, LLC is the lowest responsible bidder. Their total bid cost is \$227,136.00 for Phase 1 and \$238,998.00 for Phase 2. We recommend that Insituform Technologies, LLC be awarded the project.

Insituform Technologies, LLC possess the required Utah Contractors License to perform this type of work. Insituform has provided miles of sewer rehabilitation within the City to date and has provided a quality project. They have decades of experience with this type of project and the City Staff has a good working relationship with the company.

The City received a total of 3 bids. For your reference we have attached a copy of the Bid Results.

Please call if we can answer any questions or be of further assistance.

Respectfully,



Tavis Timothy, PE  
Project Manager

Highland City - Sewer Lining Project  
 Bid Tabulation  
 Printed: 2/25/2025

UNIT PRICE SCHEDULE - BASE BID				Inliner Solution LLC		Vortex Infrastructure Service		Instituform Technologies LLC	
Item #	Description	Unit	Quantity	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
<b>Phase 1 Bid</b>									
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1.4	Install 8" CIPP Liner (Water, Steam or UV Curing Allowed)	L.F.	4,955		\$50.00	\$ 247,750.00	\$40.00	\$ 198,200.00	\$32.00
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<b>PHASE 1 TOTAL</b>					<b>\$ 355,750.00</b>		<b>\$ 288,800.00</b>		<b>\$ 227,136.00</b>
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<b>PHASE 2 TOTAL</b>					<b>\$ 371,250.00</b>	<b>\$ -</b>	<b>\$ 291,130.00</b>	<b>\$ -</b>	<b>\$ 238,998.00</b>
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4.7	Additional Cost to Install Top Hat Lateral Sealing Liner		15		\$4,100.00	\$ 61,500.00	\$2,250.00	\$ 33,750.00	\$3,040.00
<b>PHASE 4 TOTAL</b>					<b>\$ 561,261.00</b>	<b>\$ -</b>	<b>\$ 413,397.00</b>	<b>\$ -</b>	<b>\$ 359,034.00</b>
<b>TOTAL SCHEDULE 1,2,3,4</b>					<b>\$ 1,684,111.00</b>		<b>\$ 1,297,687.00</b>		<b>\$ 1,070,700.00</b>



# CITY COUNCIL AGENDA REPORT

## ITEM #4b

---

**DATE:** June 17, 2025  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** Chris Trusty, City Engineer/Public Works Director  
**SUBJECT:** Purchase of MXU's for Culinary System  
**TYPE:** General City Management

---

### **PURPOSE:**

The City Council will consider the purchase of MXU "M" series radios with FY2026 monies for the culinary drinking water system.

### **STAFF RECOMMENDATION:**

Staff recommends the purchase of \$260,000 worth of MXU type "M" radios for installation in the City's Culinary Water System. This upgrade is proposed as part of the FY26 budget.

### **PRIOR COUNCIL DIRECTION:**

On June 18, 2024, the City Council approved the pre-order of 4,300 MXU's "M" series radios for the Culinary Water System at a cost of up to \$776,000 in order to ensure availability and timely installation.

### **BACKGROUND:**

These MXU type "M" radios are intended to replace the older "R" series radios, which are not compatible with the recently installed Sensus Advanced Metering Infrastructure (AMI) tower system. The "M" series radios have the capability to communicate directly with the Sensus AMI tower, enabling more efficient and accurate remote meter reading and system monitoring, which is a benefit to both residents, as well as, the city organization..

The prior Council approval allowed City staff to pre-order the new radios to account for significant fulfillment delays that were occurring at the time. The City worked with Mountainland Supply Company to order the units and they are currently storing them with the anticipation that the City will take delivery with the start of the new fiscal year on July 1. At the time of approval, staff was encouraged to seek a grant for the funding. Unfortunately, staff has not been able to obtain any grants for this project.

However, staff has worked to lower the impact of the project on the water fund and rates by 1) spreading the purchase over three years to lessen the high upfront costs of the purchase, and 2) planning to use the new meter tech position to complete the installations rather than hiring an outside contractor. In working with the City's financial advisor to update the rate study with these considerations, it does not appear that a rate change needs to be considered until FY27.

Fortunately, the significant fulfillment delays that existed a year ago, no longer exist. As such, staff is not concerned about only taking about one-third of the total number of meters we will need at this time. Once we are able to hire the new meter tech position and they start working on this project, we will get a feel for how quickly we'll be able to do the project and have an idea about when we need to submit our

next order. Staff will strategically start with the oldest homes first to prevent the battery failure issue discussed below. As home's MXU's are replaced, they will then be able to monitor their culinary usage like they now can their P. I. Those homes will also then be read by the radio towers and won't need to be read through the drive-by system.

Breaking up the project over three years will lessen the immediate impact on the fund, but will mean we will likely be paying more in increased costs for MXU's. The financial analysis did assume the cost of the MXU's would increase year over year.

Below is the background information provided to council at the June 18, 2004 City Council meeting for additional details on the MXU radios.

*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.*

*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.*

*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.*

*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 cost of this purchase is \$260,000. Funding for this expense is included in GL 55-40-78 Grants capital Outlay within the FY26 budget.

## **MOTION:**

I move that City Council APPROVE the purchase of 1,365 MXU's from Mountainland Supply

Company for our Culinary Water meter reading system and AUTHORIZE the City Administrator to sign the necessary purchase agreement.

**ATTACHMENTS:**

1. MXU Quote
2. MXUs three year price
3. MXU updated pricing



**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	
	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
TYSON ALLSOP			05/29/2024
ORDER QTY	DESCRIPTION	UNIT PRICE	EXT PRICE
4300ea	<b>SHIPPING INSTRUCTIONS</b> *NO FRIDAY DELIVERIES*		
4300ea	SENSUS 520M SINGLE PORT SMPT RADIO PIT-SET WITH TRPL TOUCHCOUPLER INTERVAL DATA	180.446/ea	775916.57
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. *** NOTE- All Special Order Material is Non-Returnable ***		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.\*

**Bid**

S107063794.

**\$658,770.45**

BILL TO:

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

SHIP TO:

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

Customer #	Salesman	Release #	Job Name
7625			3 Year Radio Deployment

Ship Via	Terms	Expiration Date	Order Date	Ordered By	Writer
	NET 30TH	07/30/2025	06/10/2025		

Part #	Qty	Description	UoM	Price	Ext.
2025 Radios					
224321	1365	SENSUS 520M SINGLE PORT SMPT RADIO PIT-SET WITH TRPL TOUCHCOUPLER INTERVAL DATA	ea	\$153.090	\$208,967.85
					Subtotal ----- \$208,967.85
2026 Radios (Trade-In Pricing subject to change)					
224321	1365	SENSUS 520M SINGLE PORT SMPT RADIO PIT-SET WITH TRPL TOUCHCOUPLER INTERVAL DATA	ea	\$160.744	\$219,415.95
					Subtotal ----- \$219,415.95
2027 Radios (Trade-In Pricing Subject to change)					
224321	1365	SENSUS 520M SINGLE PORT SMPT RADIO PIT-SET WITH TRPL TOUCHCOUPLER INTERVAL DATA	ea	\$168.781	\$230,386.65
					Subtotal ----- \$230,386.65
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. *** NOTE- All Special Order Material is Non-Returnable ***					
					Subtotal \$658,770.45
					Est. S&H \$0.00
					Est. Tax \$0.00
					Due \$658,770.45

\*Quoted prices subject to increases as provided in Tariffs and Additional Fees Clause Section of the Terms and Conditions:  
<https://www.mountainland.com/privacy-legal-terms/>\*

**Bid**

S106915867.

**\$626,903.55****BILL TO:**

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

**SHIP TO:**

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

Customer #	Salesman	Release #	Job Name
7625			4095 Trade-In Pricing

Ship Via	Terms	Expiration Date	Order Date	Ordered By	Writer
	NET 30TH	07/30/2025	04/14/2025		

Part #	Qty	Description	UoM	Price	Ext.
4095 Radio Bulk Order - 2025					
224321	4095	SENSUS 520M SINGLE PORT SMPT RADIO PIT-SET WITH TRPL TOUCHCOUPLER INTERVAL DATA	ea	\$153.090	\$626,903.55
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. *** NOTE- All Special Order Material is Non-Returnable ***					
				Subtotal	\$626,903.55
				Est. S&H	\$0.00
				Est. Tax	\$0.00
				Due	\$626,903.55

\*Quoted prices subject to increases as provided in Tariffs and Additional Fees Clause Section of the Terms and Conditions:  
[https://www.mountainland.com/privacy-legal-terms/\\*](https://www.mountainland.com/privacy-legal-terms/*)



# CITY COUNCIL AGENDA REPORT

## ITEM #5a

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**DATE:** June 17, 2025  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** David Mortensen, Finance Director  
**SUBJECT:** Fiscal Year 2024-2025 Fraud Risk Assessment  
**TYPE:** General City Management

---

### **PURPOSE:**

The City Council will receive and discuss the fiscal year 2024-2025 Fraud Risk Assessment

### **STAFF RECOMMENDATION:**

N/A

### **PRIOR COUNCIL DIRECTION:**

N/A

### **BACKGROUND:**

A few years ago, the State Auditor's Office created the fraud risk assessment. Each governmental entity is required to complete the self-assessed fraud risk questionnaire annually. The purpose of this assessment is to determine an entity's ability to prevent fraud from occurring and the entity's ability to detect fraud that is occurring. Categories that are assessed include separation of duties, internal financial, ethical, and security policies, professional and ethical education and training of staff and elected officials, use of an audit committee and internal audit function, and the use of a fraud hotline. For fiscal year 2024-2025, Highland City scored 350 points, which puts the City in the "Low" fraud risk category. Items that the City could implement in order to score higher and obtain the highest level of "Very Low" include adopting a written policy regarding IT and computer security, implementing an audit committee, and implementing an internal audit function.

### **FISCAL IMPACT:**

N/A

### **MOTION:**

N/A

### **ATTACHMENTS:**

1. Highland City FY2025 Fraud Risk Assessment (Signed) 6-3-25



OFFICE OF THE  
STATE AUDITOR

# Questionnaire

Revised December 2020

## Fraud Risk Assessment

### INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

# Fraud Risk Assessment

Continued

\*Total Points Earned: 350 /395 \*Risk Level: 

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	✓	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	✓	5
b. Procurement?	✓	5
c. Ethical behavior?	✓	5
d. Reporting fraud and abuse?	✓	5
e. Travel?	✓	5
f. Credit/Purchasing cards (where applicable)?	✓	5
g. Personal use of entity assets?	✓	5
h. IT and computer security?		5
i. Cash receipting and deposits?	✓	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	✓	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	✓	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	✓	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	✓	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	✓	20
7. Does the entity have or promote a fraud hotline?	✓	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

\*Entity Name: Highland City

\*Completed for Fiscal Year Ending: June 30, 2025 \*Completion Date: June 3, 2025

\*CAO Name: Erin Wells \*CFO Name: David Mortensen

\*CAO Signature: Erin Wells \*CFO Signature: David

\*Required

# Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	✓			
4. Are all the people who have access to blank checks different from those who are authorized signers?			✓	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

\* MC = Mitigating Control

# Basic Separation of Duties

Continued

**Instructions:** Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

Ⓐ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

⊖ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

## Definitions:

**Board Chair** is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

**Clerk** is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

**Chief Administrative Officer (CAO)** is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

**General Ledger** is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

**Mitigating Controls** are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

**Original Bank Statement** means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

**Treasurer** is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.