



HIGHLAND CITY

HIGHLAND CITY COUNCIL AGENDA

TUESDAY, MAY 5, 2026

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

6:00 PM REGULAR SESSION

Call to Order: Mayor Brittney P. Bills

Invocation: Council Member Kim Rodela

Pledge of Allegiance: Council Member Scott L. Smith

Respect Statement: Mayor Brittney P. Bills

1. UNSCHEDULED PUBLIC APPEARANCES

Anyone may share information with the City Council. If your comments require a response, staff or an Elected Official will contact you. Please limit your 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
April 14, 2026
- b. **Approval of Meeting Minutes** *General City Management*
Stephannie Cottle, City Recorder
April 21, 2026
- c. **Designating a City Budget Officer** *General City Management*
Erin Wells, City Administrator
The City Council will consider Mayor Bills appointment of City Administrator, Erin Wells, as the Budget Officer for Highland City.

3. ACTION ITEMS

Items in this section are to be acted upon individually by the City Council. A report will be given on these items.

- a. **RESOLUTION: Truth in Taxation - Budget Officer Intent to Make a Statement that Tentative Budget Includes Proposed Tax Rate Increase** *General City Management*
Jay Baughman, Assistant City Administrator/Community Development Director
The purpose of this action is to be transparent about the City's intent to increase property tax revenue and set a hearing date for the August Truth in Taxation hearing.

The following statements will be made during the meeting: The City is considering levying a tax rate for its dedicated library property tax that exceeds the dedicated tax's current certified tax rate, resulting in a property tax rate increase. The approximate dollar amount of the increase is \$171,600 and is intended to fund library operations. The approximate percentage increase in tax revenue is 53.18%. If the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing on August 11, 2026, at 6:00 PM at Highland City Hall, where members will have an opportunity to comment on the proposed tax rate increase.

b. RESOLUTION: Truth in Taxation - Budget Officer Statement that Tentative Budget Includes Proposed Tax Rate Increase and Intent to Adopt Tax Rate Higher than Certified Tax Rate *General City Management*

Jay Baughman, Assistant City Administrator/Community Development Director

The purpose of this action is to be transparent about the City's intent to consider increasing the property tax rate and revenue dedicated for the Library and set a hearing date for the August Truth in Taxation hearing.

c. RESOLUTION: Truth in Taxation - Presentation of Property Tax Impact Schedule *General City Management*

Jay Baughman, Assistant City Administrator/Community Development Director

The purpose of this resolution is to adopt a property tax impact schedule as required by Utah Code Section 59-2-924(8)(b).

d. PUBLIC HEARING/ORDINANCE: Highland City Fiscal Year 2026-2027 Tentative Budget *General City Management*

Erin Wells, City Administrator

The City Council will consider adoption of the Highland City Fiscal Year 2026-2027 Tentative Budget.

e. ACTION: Truth in Taxation - Acknowledgment of Statement of Property Tax Increase and Property Tax Impact Schedule *General City Management*

Jay Baughman, Assistant City Administrator/Community Development Director

The purpose of this action is to be transparent about the City's intent to consider increasing the property tax revenue dedicated for the Library and set a hearing date for the August Truth in Taxation hearing.

f. PUBLIC HEARING/ORDINANCE: Setbacks for Covered Patios and Decks *Development Code Update (Legislative)*

Rob Patterson, City Attorney/Planning & Zoning Administrator

The City Council will hold a public hearing to consider amending the Development Code to treat attached decks and covered patios as accessory structures in limited circumstances.

g. PUBLIC HEARING/ORDINANCE: Detached ADUs *Development Code Update (Legislative)*

Rob Patterson, City Attorney/Planning & Zoning Administrator

The City Council will hold a public hearing to consider amendments to the Development Code to allow detached accessory dwelling units.

4. EXPEDITED ITEMS

Items in this section are to be acted upon individually by the City Council. These items have previously been discussed by the Council. No report will be given.

- a. **RESOLUTION: Cemetery Fee Increases** *General City Management*
Jay Baughman, Assistant City Administrator/Community Development Director
Stephannie Cottle, City Recorder
 The City Council will consider raising cemetery plot fees as well as the fee for plot buybacks and plot transfers.
- b. **ACTION: 2026 Trails Maintenance Package** *General City Management*
Chris Trusty, City Engineer/Public Works Director
 The City Council will consider a bid award for the trails maintenance package.
- c. **ACTION: Streets Impact Fee Facility Plan & Impact Fee Analysis Contract Award** *General City Management*
Chris Trusty, City Engineer/Public Works Director
 The City Council will consider a bid award for an update of the City's Streets Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis (IFA).

5. COMMUNICATION ITEMS

Items in this section are for notification and update. No final action will be taken.

- a. **Council Appropriations Budget Reminder**
Erin Wells, City Administrator
- b. **E-bike Rules & State Law Change**
Doug Cortney, Council Member
Brian Gwilliam, Police Chief
- c. **Council Training & Compliance Requirements**
Rob Patterson, City Attorney/Planning & Zoning Administrator
- d. **Pressurized Irrigation Water & City Property Watering Update**
Chris Trusty, City Engineer/Public Works Director
- e. **Community Development Update ([Current Projects](#))**
Jay Baughman, Assistant City Administrator/Community Development Director
Rob Patterson, City Attorney/Planning & Zoning Administrator

6. 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).

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 1st day of May 2026.

Stephannie B. Cottle, CMC|UCC, City Recorder

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



HIGHLAND CITY

HIGHLAND CITY COUNCIL MINUTES

Tuesday, April 14, 2026

Waiting Formal Approval

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

6:00 PM WORK SESSION

Call to Order: Mayor Brittney P. Bills

Invocation: Council Member Doug Cortney

Pledge of Allegiance: Council Member Scott L. Smith

Respect Statement: Mayor Brittney P. Bills

The meeting was called to order by Mayor Brittney P. Bills as a work session at 6:16 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 Doug Cortney and those in attendance were led in the Pledge of Allegiance by Council Member Scott L. Smith. Mayor Brittney P. Bills read the respect statement.

PRESIDING: Mayor Brittney P. Bills

COUNCIL MEMBERS:

Ron Campbell	Present
Doug Cortney	Present
Liz Rice	Present
Kim Rodela	Present
Scott L. Smith	Present

CITY STAFF PRESENT: City Administrator Erin Wells, Assistant City Administrator/Community Development Director Jay Baughman, City Recorder Stephannie Cottle, City Engineer/Public Works Director Chris Trusty, Library Director Karen Liu, Fire Chief Brian Patten

OTHERS PRESENT: Jared Hart, Wesley Warren, Sherry Kramer

1. PRESENTATIONS

a. Highland City FY 2026-2027 Budget

Erin Wells, City Administrator

The City Council will discuss the FY2026-2027 Highland City budget.

City Administrator Erin Wells and Assistant City Administrator/Community Development Director Jay Baughman used the aid of a PowerPoint presentation to present the Highland City Fiscal Year (FY) 2026-2027 proposed budget to the City Council. Ms. Wells thanked the Council for their flexibility with the compressed timeline due to staffing circumstances and noted that an outside consultant, Christy Bayless, was hired to review the budget since Finance Director David was returning from leave on a part-time basis.

Ms. Wells outlined several legislative changes affecting the budget. The legislature finally acted on road fees, allowing cities to continue collecting them but with additional parameters. Highland's road fee appears compliant, but the City must update its study within a year. The legislature also addressed public safety fees; Highland can continue collecting it since it pays another entity (Lone Peak Public Safety District) and adopted the fee before the January deadline. The fee must be reaffirmed every three years. Staff is not recommending an increase this year.

Council Member Campbell asked about parameters on fee increases, and Ms. Wells explained the legislature was silent on increases but noted staff's recommendation to maintain current levels since public safety costs remain within the target of 75% of sales and property tax revenue.

Regarding property tax increases for the library, Ms. Wells noted that there are new legislative requirements mandating additional public information if pursuing truth in taxation. This includes the necessity to create separate budget documents that detail the potential impacts both with and without the proposed increase. Discussing further, Mayor Bills inquired about any forthcoming legislation that might address the amount to which property taxes could increase within a year. Ms. Wells responded that while there had been conversations facilitated by the Utah League of Cities and Towns about this issue, there hasn't been any specific legislation that passed yet. There was significant opposition to proposed changes, particularly concerning school districts, which seemed to have been unfairly lumped together with city taxes. Ms. Wells emphasized the importance of being thorough with the new requirements, drawing on recent experiences where other cities faced difficulties due to an oversight of these new requirements.

Ms. Wells presented the high-level fund summary showing approximately \$27 million in total fund balance, \$33 million in budgeted revenue, and \$31 million in expenditures across all funds, ending with \$25 million in fund balance. Yellow-highlighted items throughout the budget indicate areas still being analyzed or requiring Council direction. She then discussed two main uses that have been proposed for the use of the general fund balance:

- \$80,000 for the third and final year of the Alpine Highway fence program (50% reimbursement to residents)
- \$417,000 payback to the library fund for motor vehicle revenue that should have gone to the library over a 10-year period

Mr. Baughman confirmed only \$63,000 of the \$240,000 Alpine Highway fence allocation has been used over two years, with renewed interest from residents this year.

Additionally, Ms. Wells noted the library payback was identified as the top Council priority from the budget retreat. This would create an endowment-type fund where the library could use interest for ongoing expenses while preserving the principal. Ms. Wells noted that after the proposed use of funds, the general fund balance will remain at approximately \$4.2 million. This represents 29% of prior year revenues, which complies with state requirements to maintain a fund balance between 5% and 35% of previous revenues.

Mr. Baughman and Ms. Wells then reviewed the proposed use of other fund balances:

- Cemetery Fund: Still being analyzed with a presentation scheduled for the next council meeting regarding plot price increases, transfers, and sell-backs based on the Zions Bank study.
- Parks Tax Fund: Recommends using an extra year's worth of revenue to catch up on park improvements after missing a year due to focus on Highland Family Park.
- Building and Development Fund: Anticipates using \$260,000 in fund balance, which is expected as the fund slowly draws down the large balance accumulated during the Ridgeview development boom.
- Parks Capital: Plans to use \$560,000, primarily for bond payments (2 years remaining) and a new pavilion at Beacon Hills Park.

Council Member Smith inquired about the upcoming balloon payment; he asked whether the large final payment on the Parks Capital fund was due in fiscal year 2027, following the current year's payment. Mr. Baughman confirmed a \$530,000 payment this year and noted that a larger balloon payment was due the following fiscal year, approximately \$900,000. Council Member Smith requested further clarification on how the current and future payments would impact the use of fund balance for other projects, specifically Beacon Hills Park, ensuring there were sufficient funds for both priorities.

Ms. Wells discussed the proposed use of utility fund balances for various capital projects, while maintaining the target of 270 to 360 days of cash on hand:

- Sewer fund: CIPP lining projects and security upgrades at lift stations
- Storm drain fund: Drying beds for vac truck waste
- Culinary water fund: 4-inch line upgrades, fire hydrant replacements, and well security fencing

Ms. Wells mentioned that utility rate studies are necessary to ensure that the City is charging the proper amount for utility services to its residents. In reviewing the financial health of the City's utility funds, Ms. Wells noted that the funds currently maintain a healthy balance. However, it's important to regularly evaluate utility rates to confirm they are aligned with operational costs and future infrastructure needs. This process of conducting rate studies typically occurs every five years and allows the City to adjust the rates if necessary to align with any changes in expenses or capital project requirements.

Ms. Wells discussed the following revenue projections:

- Sales Tax: Budgeted for 3% growth, more aggressive than historical conservative estimates but supported by 15 years of consistent growth above 3% (except 2011). Council Member Smith noted this still seems conservative given historical performance.
- Property Tax: Also projected at 3% growth despite slowing building, as new construction takes time to appear on tax rolls.
- Utility and Garbage Fees: No increases proposed. Mr. Baughman's garbage fee model shows the city can maintain current rates while accounting for vendor increases.
- Impact Fees: Expected to slow as Ridgeview nears completion. New impact fee studies are planned for roads and other utilities.

Ms. Wells then shifted the focus of the discussion to expenses; the proposed budget includes personnel changes totaling approximately \$158,000:

Planning Department: The city plans to transition the part-time code compliance officer to a full-time planning technician. This role is crucial for managing routine tasks like fence permits, sign permits, and answering questions related to setbacks and zoning compliance. By shifting these responsibilities, City Attorney/Planning and Zoning Administrator Rob Patterson will be freed up to focus on higher-level initiatives and projects, facilitating more efficient operations within the department. The position is anticipated to be entry-level, targeting new graduates with some experience or education in urban planning or zoning.

Library: Administration proposes converting the collection development manager position to full-time status and adding an additional part-time library assistant. This change addresses the increased workload stemming from the Timpanogos Library Consortium (TLC), which expanded the library's catalog access significantly. Library Director Liu emphasized the program's success but noted the strain on current staffing, as it requires about 40 additional hours per week for tasks like book transfers and re-shelving. The shift aims to improve staffing stability, retain talented employees, and continue delivering high-quality services that meet the patrons' expectations.

Staff and the Council discussed the library fund in greater detail; Ms. Wells provided detailed analysis of the library fund, showing the \$417,000 payback as additional fund balance and a proposed \$30 per year per home

property tax increase (approximately \$2.50 per month). This would fund the personnel changes and absorb increased costs for Libby (nearly \$11,000 annually) and the Highland Senior Hub program after its grant expires.

Ms. Liu explained the consortium's success, noting Highland now has access to over 200,000 items versus their previous 43,000. The program generates over 2,000 transfers monthly and has increased annual checkouts from 98,000 to 111,000. However, the workload has grown beyond initial expectations.

Council Member Rice articulated her hesitation about increasing property taxes due to the commitments she made during her campaign for public office. She expressed concern about balancing the \$417,000 library payback with a tax increase, suggesting the possibility of waiting to utilize potential ZIP code revenue, which might come through in a couple of years, to support library funding instead. Despite acknowledging the library's importance, she conveyed unease about voting for a tax raise so soon after opposing them during her campaign, particularly given the uncertainties surrounding upcoming tax increases from the school district.

Intern Positions: The city intends to hire two seasonal intern positions. One will be a scanner responsible for digitizing records, assisting in preserving the city's documentation, and ensuring easy access to information. Previously used successfully with cemetery records, this initiative is a cost-effective way to manage historical documents. The second intern position is planned as a management intern in the city administrator's office. This role is designed to support city administration in various tasks and provide hands-on learning opportunities for those pursuing a career in public administration.

Wage adjustments: Staff budgeted a 4% wage increase pending completion of the salary study. Health insurance will increase 9% (negotiated down from 12%), which is considered low compared to other municipalities. The city covers 95% of premiums with employees paying 5%.

Ms. Wells then outlined the proposed changes to the Lone Peak Public Safety District (LPPSD) budget:

- New contract attorney position to avoid potential conflicts of interest
 - Council Member Campbell expressed his concerns about the new position, questioning the necessity of a separate attorney since the City previously managed without any issues and had implemented safeguards to avoid conflicts of interest. Mayor Bills clarified that the LPPSD Board favors this arrangement, and it allows the Highland City Attorney to concentrate on city-specific legal matters more efficiently. Ms. Wells mentioned budgeting about 10 hours per month for this role, adding that both the City staff and the LPPSD Board prioritize clear separation to handle increased legal needs effectively.
- 5% wage adjustment across police and fire departments
- New police lieutenant/supervisor position due to adequate officer levels but insufficient supervision
- Vehicle purchases using accumulated fund balance rather than leasing
- AI-powered report writing software to increase patrol efficiency
 - Council Member Cortney expressed strong support for such efficiency tools, emphasizing their importance in maximizing the effectiveness of high-cost personnel resources like patrol officers. He suggested that the city explore similar tools for other departments to enhance productivity city-wide.
- New fire formula based on market value rather than population

Ms. Wells noted the revised funding formula for LPPSD brings Highland's public safety costs back within the target 75% of property and sales tax revenue.

Ms. Wells and Mr. Baughman then highlighted several Council priorities from the budget retreat that have been included in the proposed budget:

- Library motor vehicle revenue payback
- Both intern positions

- Additional traffic calming funds (\$50,000)
- Increased event coordinator hours
- Additional Highland Fling funding (\$20,000, making total budget \$80,000)
- Bike park maintenance (\$20,000)
- Planning technician position

Ms. Wells identified four key areas requiring Council direction:

1. Library fund decisions - property tax increase, payback timing, and personnel: City Administrator Erin Wells raised critical issues for consideration regarding the library's financial planning. A key point of discussion is whether to proceed with a property tax increase as a means to support proposed personnel changes and absorb increased operational costs, particularly concerning popular programs such as Libby and the new Timpanogos Library Consortium. The timing and strategy of implementing the \$417,000 payback to the library fund, originally derived from motor vehicle revenue, was also highlighted. Council Members Rice and Smith both expressed careful consideration of their commitments regarding property tax increases. Council Member Smith recognized the library's value and questioned how to appropriately communicate the reasoning to the public. Council members expressed both support for library services and concern about public perception of a property tax increase combined with a large fund balance transfer. Council Member Smith noted Highland hasn't raised property taxes since 2008 - nearly 19 years - but worried about public messaging. Council Member Rodela emphasized that not raising taxes for 19 years represents a 33% decrease in buying power due to inflation, arguing it's fiscally irresponsible to avoid periodic adjustments.
2. Chlorination equipment for culinary water system: The inclusion of a budget for chlorination equipment serves as a proactive measure should the need arise. Ms. Wells assured the Council that the initiation of chlorination would require further Council approval despite the preparation. The decision reflects the city's readiness to meet potential public health regulations while maintaining transparency with constituents. Council Member Liz Rice highlighted the inevitability of such actions if advised by state directives while voicing personal concerns over chlorination's impact on water taste. Council Member Smith raised concerns about water supply planning given the potential Texas Instruments (TI) development, highlighting the need to be prepared if TI affects the City's wells. He emphasized the necessity of studying how the City should respond to these developments and whether it would be necessary to lower existing wells or even drill new ones. He pointed out that while he might never see TI fully operational, planning is essential. He speculated that it might be more cost-effective to drill a new well rather than deepen the existing ones.
3. Building security improvements (\$100,000 budgeted for further analysis): The budget sets aside \$100,000 for examining potential improvements in building security. This allocation responds to earlier discussions and evaluations, underscoring an ongoing commitment to ensure municipal safety. Mayor Bills has strongly advocated to keep this issue highlighted, inviting further dialogue and collaboration among Council members.
4. Traffic monitoring software with GPS data analysis: An opportunity to enhance the city's traffic management capabilities stands through the proposal to adopt advanced traffic monitoring software. This initiative uses GPS technology to assess vehicular activity accurately, augmenting the city's strategic efforts in infrastructure management. During the session, City Administrator Erin Wells indicated an upcoming presentation from a prospective vendor, aiming to furnish the Council with insights into the software's application and benefits. Council Member Ron Campbell emphasized the parallel need for pedestrian traffic considerations to ensure comprehensive, effective planning, and the necessity of multifaceted approaches to future traffic-related decisions.

Additional items under consideration include Information Technology (IT) equipment cost fluctuations, and employee and Council salary study updates.

Mayor Bills allowed for input from Sherry Kramer regarding Council salaries. Ms. Kramer mentioned that during her tenure on the American Fork City Council almost 20 years ago, she earned a little over \$400 every two weeks, amounting to slightly over \$800 a month, at a time when the City's population was approximately 28,000. She highlighted this information to illustrate the minimal compensation that current Council Members receive and to provide a historical perspective on the stipend relative to past Council duties and responsibilities.

Council Members expressed concern about preserving the City's trees and other landscaping improvements amid drought conditions. Council Member Smith highlighted that during dry years, it's crucial to allocate efforts towards keeping the trees alive and well-maintained. Council Member Rice suggested that switching to a drip irrigation system around trees could be a cost-effective measure, potentially conserving water while ensuring that tree roots receive adequate moisture.

Mr. Baughman outlined the budget timeline:

- Individual council meetings over the next week
- April 21: Lone Peak tentative budget approval
- April 29: Budget work session incorporating Council feedback
- May 5: Public hearing and tentative budget adoption
- May 13: Highland City open house for public education
- June 16: Final budget adoption
- August 18: Truth in taxation hearing if property tax increase proceeds

The session concluded with Council members expressing appreciation for the comprehensive presentation while noting the need for further individual discussions before making final decisions on specific items like a property tax increase related to the library.

ADJOURNMENT

Council Member Ron Campbell MOVED to adjourn the work session and Council Member Liz Rice SECONDED the motion. All voted in favor and the motion passed unanimously.

The meeting adjourned at 8:53 pm.

I, Stephannie B. Cottle, City Recorder of Highland City, hereby certify that the foregoing minutes represent a true, accurate and complete record of the meeting held on April 14, 2026. This document constitutes the official minutes for the Highland City Council Work Session.

Stephannie B. Cottle, CMC, UCC
City Recorder



HIGHLAND CITY

HIGHLAND CITY COUNCIL MINUTES

Tuesday, April 21, 2026

Waiting Formal Approval

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

6:00 PM REGULAR SESSION

Call to Order: Mayor Brittney P. Bills

Invocation: Council Member Ron Campbell

Pledge of Allegiance: Council Member Doug Cortney

Respect Statement: Mayor Brittney P. Bills

The meeting was called to order by Mayor Brittney P. Bills as a regular session at 6:02 p.m. The meeting agenda was posted on the Utah State Public Meeting Website at least 24 hours prior to the meeting. The prayer was offered by Council Member Ron Campbell and those in attendance were led in the Pledge of Allegiance by Council Member Doug Cortney. The Respect Statement was read by Mayor Brittney P. Bills.

PRESIDING: Mayor Brittney P. Bills

COUNCIL MEMBERS:

Ron Campbell	Present
Doug Cortney	Present
Liz Rice	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, City Engineer/Public Works Director Chris Trusty, Police Chief Brian Gwilliam, Fire Chief Brian Patten, Civic Events Coordinator Brooke Boyd

OTHERS PRESENT: Jon Hart, Isaac Paxman, Kirk Beecher, Bruce Ward, Alexandra Gruenewald, Angee Tanner, Deborah Larsen, Ty & Amy Ricks, Wesley Warren, Christian Moore, Maya Myres

1. UNSCHEDULED PUBLIC APPEARANCES

Anyone may share information with the City Council. If your comments require a response, staff or an Elected Official will contact you. Please limit your comments to three minutes per person. Please state your name.

Alexandra Gruenewald thanked the City Council and staff for voting to install the bollards and crosswalk on Canal Boulevard. She expressed appreciation for the safety improvements, especially with warmer months approaching and children riding bikes, and noted that attending meetings has given her greater insight into the challenges the Council faces.

Isaac Paxman introduced himself as a candidate running for County Commissioner, Seat B. He explained his background serving as Deputy Mayor of Provo for eight years and his current position at the Utah Attorney General's office. Mr. Paxman noted he was encouraged to run by Commissioner Brandon Gordon, who asked him to replace him and pledged full support. He emphasized his desire to make Utah County the most respected county organization in the state.

Angee Tanner spoke on behalf of three property owners on Alpine Highway, expressing concerns about how new development is impacting existing neighborhoods. She questioned why developers aren't being required to pay for protective measures like sound barriers for longtime residents, noting that Fox Hollow has soundproofing fences for golfers while highway residents lack similar protection. Ms. Tanner highlighted safety concerns about increased traffic from new restaurants drawing visitors from neighboring cities, and requested that developers contribute to protection costs for existing residents, many of whom are on fixed incomes and have lived there over 30 years.

2. PRESENTATIONS

Items in this section are formal presentations by invited organizations or individuals. If further discussion is needed, it will be brought to the City Council on a future agenda.

a. Youth Council Report - Easter Egg Hunt

Christian Moore and Maya Myres, members of the Youth Council along with Brooke Boyd, Civic Events Coordinator, will report to the City Council on the Easter Egg Hunt.

Maya Myres, Service/Events Chair for the Youth Council, reported on the Easter egg hunt planning process. She explained that the Youth Council incorporated ideas from all members through voting rather than executive decisions, which made the event planning collaborative and successful.

Christian Moore, Youth Council Member, discussed the event execution, noting there were some scheduling hiccups that resulted in two Easter egg hunts instead of one, but the turnout was good and people enjoyed the event overall.

Mayor Bills thanked the Youth Council for their service and planning/administration of the event; she agreed it was great to have two hunts.

b. Central Utah Water - Gravel Pit & Aquifer Recharge

Bruce Ward, Kirk Beecher, and Derek Bruton from Central Utah Water will provide an update to the City Council on the status of the Gravel Pit & Aquifer Recharge west of the public works facility along Timpanogos Highway.

Kirk Beecher, Lands Manager with Central Utah Water District, provided an update on the gravel pit and aquifer recharge project west of the public works facility. The district owns most of the gravel pit property except for three parcels, having purchased it for potential aquifer recharge and other uses. Mr. Beecher explained that three groundwater monitoring wells have been drilled to study recharge potential. During a six-week test period in late winter/spring, they successfully put water into a test area and recorded water movement in a well half a mile downstream. The wells are between 450-650 feet deep, and they observed minor but measurable increases in groundwater levels. The district has discussed a potential land trade with the City, where Central Utah Water would acquire the City's six-acre parcel in the middle of the pit in exchange for property along Highway 92 that could be better utilized by the City.

Council Member Smith raised concerns about the potential flooding impacts that might affect nearby neighborhoods as a result of the aquifer recharge project. He questioned how the recharge process could be conducted safely without compromising the integrity of residents' basements. In response, Mr. Beecher clarified that the recharge areas were strategically chosen to be at lower elevations than the surrounding neighborhoods.

This placement helps mitigate the risk of flooding residential basements. Additionally, Mr. Beecher explained that a comprehensive monitoring system is in place to continuously check for any issues that might arise from the project. The wells used for monitoring groundwater levels are situated between 450 to 650 feet deep, allowing for precise tracking of groundwater changes and ensuring minimal risk to nearby homes. The discussion further highlighted that only minor increases in groundwater levels were observed when water was introduced to the test recharge area during the six-week trial in late winter/spring. These findings suggest that the aquifer recharge was proceeding without significant issues.

Council Member Campbell asked about the monitoring well put on North County Boulevard just south of SR92. He praised the clean-up efforts at the site, asking if it was the City's or the district's responsibility to maintain it. Mr. Beecher affirmed it was the District's responsibility. Council Member Campbell also inquired about any increase recorded in the well. Beecher confirmed a small increase in groundwater was observed due to the trial. Council Member Campbell appreciated the report, considering it notable progress given recent challenges.

Council Member Rodela asked about next steps once Kilgore is done mining. Mr. Beecher explained the District would continue with engineering studies and hire experts to explore various uses for the site, such as groundwater recharge or a treatment plant for American Fork River water. This process, leading to potential new uses, would require years of engineering studies.

Council Member Smith inquired about beautification plans for the post-mining phase, expressing concerns about the future appearance of the gravel pit and how it would affect nearby neighborhoods. He mentioned constituents in the area are tired of looking at the gravel pit and asked how the area would be made presentable once mining was complete. Mr. Beecher responded that while the District does not have finalized plans at this moment, the intention is to collaborate with the City to ensure the rehabilitated area is aesthetically pleasing and suitable for community standards. Mayor Bills indicated the City would appreciate an update on that matter when more information is available.

Bruce Ward was also present to stress the importance of Highland City's involvement in the North County Water Supply Master Plan. He portrayed the plan as a pivotal long-term strategy designed to ensure water needs are met through the year 2100. The Plan involves a comprehensive review and futureproofing of water resources in the North County area, encompassing all aspects of water supply including surface water, groundwater, stormwater, and wastewater. Mr. Ward also extended an invitation to City officials to participate in the Plan's kickoff meeting scheduled for May 11, 2026 at 11:00 a.m. in the District's Orem office, emphasizing the critical role that strategic planning plays in securing future water resources.

c. New Employee Introduction

Erin Wells, City Administrator, will present new employees to the City Council.

City Administrator Erin Wells introduced two new employees: Brooklyn Fillin, the new afternoon front desk attendant who is engaged to a police officer and getting married next month, and McKay Harley, who transferred from Parks to become the new Irrigation Technician. Ms. Wells noted that Mr. Harley has institutional knowledge from previous seasonal work with the City's irrigation system.

3. 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
March 24, 2026
- b. Ratification of Large Purchases** *General City Management*
Erin Wells, City Administrator

The City Council will consider ratifying large purchases made in March 2026.

- c. **ACTION: Fire Station Driveway Change Order** *General City Management*
Chris Trusty, City Engineer/Public Works Director

The City Council will consider a change order for Concrete in the amount of \$12,106.50 for the fire station parking lot.

Council Member Smith requested to pull item 3c.

Council Member Kim Rodela MOVED that the City Council approve consent item 3a, the approval of meeting minutes from March 24, 2026; 3b, Ratification of Large Purchases.

Council Member Ron Campbell SECONDED the motion.

The vote was recorded as follows:

<i>Council Member Ron Campbell</i>	<i>Yes</i>
<i>Council Member Doug Cortney</i>	<i>Yes</i>
<i>Council Member Liz Rice</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

Regarding agenda item 3c, the change order for the Fire Station driveway project, Council Member Smith expressed frustration that the change order was necessary due to Rocky Mountain Power's delays in connecting utilities, which cost taxpayers an additional \$10,000. He questioned whether Rocky Mountain Power would reimburse the City for costs caused by their delays, noting similar issues occurred with the parks maintenance building.

City Engineer Chris Trusty explained that staff had contacted Rocky Mountain Power requesting reimbursement and received a commitment to submit a claim, though no response had been received yet. He noted they now have better communication channels with Rocky Mountain Power through a public relations liaison.

Council Member Scott L. Smith MOVED that the Highland City Council approve consent item 3c, Fire Station Driveway Change Order.

Council Member Doug Cortney SECONDED the motion.

Council Member Cortney noted he distributed a document to all Council Members regarding his thoughts on the proposed change order.

The vote was recorded as follows:

<i>Council Member Ron Campbell</i>	<i>Yes</i>
<i>Council Member Doug Cortney</i>	<i>Yes</i>
<i>Council Member Liz Rice</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

4. ACTION ITEMS

Items in this section are to be acted upon individually by the City Council. A report will be given on these items.

a. ORDINANCE: Business License and Home Occupation Standards Update - Allowing Daycares and In-Home Instruction in PDs Development Code Update (Legislative)

Municipal Code Update (Legislative)

City Staff

The City Council will hold a public hearing to consider proposed amendments regarding business license and home occupations standards, including daycares and in-home instruction.

City Attorney/ Planning & Zoning Administrator Rob Patterson provided an overview of the proposed comprehensive updates to business license and home occupation regulations. The amendments modernize 30-year-old City Code provisions and expand daycare and in-home instruction allowances from just R1-20, R1-30, and R1-40 zones to include planned developments with lots of at least 8,000 square feet and 80 feet of frontage. Key changes include:

- Updated business license processes and penalties
- Clearer home occupation definitions and traffic standards
- Enhanced parking and traffic plan requirements for daycares and in-home instruction
- Consolidation of regulations into one location
- Staff authority to approve/deny with Council appeal rights

Mr. Patterson noted the Planning Commission unanimously recommended the approach after extensive discussion.

Council Member Cortney introduced and distributed a series of proposed amendments concerning various facets of business license and home occupation regulations. The proposed amendments particularly focused on refining penalty structures, establishing clear appeal timeframes, and enhancing administrative procedures to align with current practices. In response, Mr. Patterson expressed his willingness to implement any or all of the suggested adjustments, stressing that these changes were mostly about updating outdated procedures.

The Council engaged in detailed discussions emphasizing the balance between facilitating reasonable home-based businesses and safeguarding neighborhood character. A significant part of the conversation revolved around ensuring that traffic impacts from home-based businesses were manageable and that clear enforcement mechanisms were in place. They discussed defining excessive traffic more clearly to prevent disputes, especially considering home occupations could generate additional traffic. The Council also deliberated on how to efficiently regulate and monitor these businesses, aiming to prevent any negative impacts on local residents while ensuring fair opportunities for small business owners operating from their homes.

Mayor Brittney P. Bills opened the public hearing at 7:06 p.m.

There were no public comments.

Mayor Brittney P. Bills closed the public hearing at 7:07 pm.

Council Member Rice inquired about the City's ability to revoke a license if issues arise with a home-based business. Mr. Patterson explained the process, stating that while enforcement would largely be complaint-driven, the City staff has the authority to revoke a license if the business does not comply with its conditions. He further clarified that such a decision can be appealed to the Council; if the business continues to operate without a license, the City could take further legal action, involving the Police or going to court to obtain a shutdown order or enforcement actions.

Council Member Doug Cortney *MOVED* that City Council adopt the ordinance amending the municipal code regarding business license and home occupation regulations along with amendments 4A-2 through 4A-10 as distributed and adopt the ordinance amending the development code regarding home occupations, daycares, and in-home instruction along with amendment 4A-1 as distributed.

Council Member Liz Rice *SECONDED* the motion.

The vote was recorded as follows:

Council Member Ron Campbell	Yes
Council Member Doug Cortney	Yes
Council Member Liz Rice	Yes
Council Member Kim Rodela	Yes
Council Member Scott L. Smith	Yes

The motion carried 5:0

b. PUBLIC HEARING/ORDINANCE: Text Amendment - Rounding of Density Calculations in R-1-40 Development Code Update (Legislative)

Rob Patterson, City Attorney/Planning & Zoning Administrator

The City Council will hold a public hearing to consider amendments to the R-1-40 zone density calculation proposed by Ty Ricks.

City Attorney/Planning & Zoning Administrator Patterson explained that this item is an application for a text amendment submitted by resident Ty Ricks, who is advocating for a change in the zoning code related to R1-40 density calculations. Specifically, the current procedure involves dividing the total square footage by 40,000 and rounding down any resulting fraction, which in Mr. Ricks's case, rounds down 5.45 to 5 lots, rather than allowing for a sixth lot. Mr. Ricks's proposal is to amend the code to round up instead of down. Historically, Highland has approached rounding by generally rounding to the nearest whole number, with practices varying over the years. Ultimately, density calculation policies are a council's decision, aligned with Highland City's general plan which focuses on safeguarding the area's large lot format. The proposal could enable additional lots if frontage and other requirements are met. Concerns were raised at the Planning Commission over possible phased developments exploiting this change, but legally this would be improbable due to underlying code stipulations. The Planning Commission deliberated extensively, recognizing historical R1-40 conventions and offered varied support, voting five to two against the amendment. The Council is tasked with considering public opinion and whether such policy aligns with municipal goals.

Mayor Brittney P. Bills opened the public hearing at 7:12 p.m.

Mr. Ricks explained his request to change the R1-40 density calculation from always rounding down to rounding to the nearest whole number. His property calculates to 5.45 lots, which rounds down to 5 under current code, but he could accommodate 6 lots if allowed to round up at 5.5. He provided background on his property's history and emphasized the financial impact, noting that not getting the 6th lot would cost approximately \$165,000 per lot for the other purchasers. He indicated plots were sold to family and friends at cost rather than for profit; however, there was also a possibility of making a senior housing development.

Wesley Warren stated he is one of the Planning Commissioners who voted in favor of the amendment, arguing that the change would help with housing affordability, add taxpaying residents, and that there was no compelling reason to maintain the status quo. He reiterated the Planning Commission voted five to two to recommend denial of the amendment, though he supported it.

Mayor Brittney P. Bills closed the public hearing at 7:23 p.m.

Council discussion revealed varying perspectives; Council Member Campbell expressed opposition to the proposed changes for R1-40 density calculations, emphasizing his reluctance to alter the existing rounding rules. However, he showed interest in considering the proposal if the applicant pursued a senior housing development instead. He indicated an openness to discussing reasonable plans for senior-restricted smaller lots, suggesting that such an approach could lead to positive outcomes.

Council Member Smith suggested that Mr. Ricks acquire an additional 0.05 acres from neighboring properties. This acquisition would naturally bring the property to the required 5.5 threshold under existing rounding rules, allowing for an extra lot without necessitating a broader change to City code. This approach would enable the applicant to achieve his goals within the framework of the current regulations.

Council Member Rodela expressed her perspective, reiterating her support for implementing standard mathematical rounding rules for density calculations. This approach, she argued, would align the City's practices with conventional standards, offering a straightforward and equitable solution.

After extensive discussion involving the possibilities of obtaining additional property from neighbors or potentially negotiating with the City, the council ultimately decided to modify the rounding rule. This decision was influenced by the various considerations and suggestions made during the council meeting, balancing the applicant's needs with City policy and residents' interests.

Council Member Rodela MOVED to make a change to the code to go with rounding measures that are used in our schoolrooms with 5.5 round up and 5.49 round down.

Council Member Cortney asked if the intent of the motion would be for rounding to the next whole number.

There was no SECOND. The motion failed.

Following the failed motion, there was an extensive discussion among the Council Members about the implications of rounding rules on City density calculations. Council Member Smith stated he would like to find a way to work with Mr. Ricks to help him get six lots in his project. There was discussion about possibly continuing the item until a future date to give Mr. Ricks time to explore the option of acquiring additional property.

Council Member Scott L. Smith MOVED to continue the item.

Council Member Doug Cortney SECONDED the motion.

Council Member Cortney asked Mr. Ricks if continuation of the item will cause problems for him. Mr. Ricks stated 'time is money'; he was comfortable with the idea of continuing the item so long as he has support from the City to proceed with his preliminary plat application to the Planning Commission. He stated he will approach neighboring property owners to determine if he can acquire additional property.

Council Member Scott L. Smith AMENDED the motion to continue for 2 weeks.

Council Member Doug Cortney SECONDED the motion.

Council Member Liz Rice MOVED to AMEND that motion to continue for 2 weeks, with the understanding that Mr. Ricks is going to try to acquire an additional 2500 sq ft of property.

There was no SECOND. The motion failed.

The vote was recorded as follows:

<i>Council Member Ron Campbell</i>	<i>No</i>
<i>Council Member Doug Cortney</i>	<i>No</i>
<i>Council Member Liz Rice</i>	<i>Yes</i>
<i>Council Member Kim Rodela</i>	<i>No</i>
<i>Council Member Scott L. Smith</i>	<i>Yes</i>

The motion failed 3:2

Mayor Bills indicated the Council can entertain another motion because the motion to continue failed.

Following continued discussion of the matter, a consensus emerged to modify specific text in the Highland Development Code for greater clarity without fundamentally altering the zoning rule's rounding logic.

Council Member Doug Cortney MOVED that the Council adopt the ordinance amending exhibit A to add a change to Highland Development Code 3-613 to preface the existing text with “unless otherwise specified herein”, and to strike the existing word “down” and proposed word “up” in Highland Development Code 3-4103 exhibit A which would change it to “a fractional number shall be rounded to the nearest whole number”.

Council Member Kim Rodela SECONDED the motion.

Council Member Smith voiced concern regarding the proposed motion. He expressed hesitation to significantly change the City's zoning code in response to a single development issue and suggested that perhaps acquiring a small piece of land from neighboring properties could achieve the applicant's goals within the existing framework. Council Member Smith leaned toward maintaining the established standards while addressing the individual case differently. He emphasized the potential consequences of altering the code and preferred consideration of reasonable alternatives that do not entail a broader policy shift. Mr. Patterson stated that Mr. Ricks could explore acquiring additional land from neighboring properties to reach the necessary square footage to get 6 lots. Another option is the idea of the City selling land or offering an easement to facilitate Mr. Ricks in acquiring enough property to meet the square footage to get 6 lots. Such an approach could enable Mr. Ricks to add an extra lot without modifying the zoning code, beyond the change to round to the nearest whole number, thus retaining the current City regulations while enabling the applicant to meet his objectives.

Council Member Cortney restated his motion for the record. Mayor Bills called for a vote on the motion.

The vote was recorded as follows:

<i>Council Member Ron Campbell</i>	<i>Yes</i>
<i>Council Member Doug Cortney</i>	<i>Yes</i>
<i>Council Member Liz Rice</i>	<i>Yes</i>
<i>Council Member Kim Rodela</i>	<i>Yes</i>
<i>Council Member Scott L. Smith</i>	<i>Yes</i>

The motion carried 5:0

c. ACTION: Highland Alpine Chamber of Commerce Memorandum of Understanding General City Management

Erin Wells, City Administrator

The City Council will consider approving the proposed Memorandum of Understanding (MOU) between Highland City and the Highland Alpine Chamber of Commerce (Chamber).

City Administrator Erin Wells presented the proposed memorandum of understanding (MOU) between Highland City and the Highland Alpine Chamber of Commerce. The agreement outlines the City's \$2,500 annual membership and mutual commitments, including welcome materials for new residents, active participation in Chamber-sponsored events, and business regulation education. Ms. Wells mentioned that the chamber would provide "welcome wagon" materials, brochures that the City would hand out to new residents when they sign up for utilities. In addition, the Chamber would advertise sponsorship opportunities from the City to their members and educate the business community about local regulations, aiming to foster a cooperative relationship between the business community and City governance.

Council Member Rice, who serves on the Chamber board, discussed some difficulties surrounding the welcome wagon program due to privacy restrictions on sharing new resident addresses. These complications stem from state regulations that prohibit the City from distributing personal information like addresses to external organizations without explicit consent. In seeking solutions, various options were explored, including potential consulting agreements or implementing opt-in systems for new residents during the utility signup process, where they could voluntarily request information from the Chamber.

Council Member Smith expressed concerns about the perceived limitations of the MOU. Specifically, he questioned the clause stating the Chamber cannot allocate City resources, fearing it might unnecessarily restrict collaborative efforts. Ms. Wells clarified that this clause prevents unauthorized use of City resources but still allows for coordinated efforts with City approval.

Council Member Cortney considered potential ways to integrate the Chamber's work more closely with City operations, such as shared staffing arrangements, while allowing the Chamber to maintain its autonomy and effectiveness in promoting local businesses.

Council members expressed strong support for the Chamber while working through operational details about resource sharing and event coordination. They emphasized their commitment to fostering a vibrant business community through collaboration with the Chamber of Commerce, intending to generate new opportunities and grow the local economy.

Council Member Liz Rice MOVED that the City Council approve the Memorandum of Understanding between the Highland City and the Highland Alpine Chamber of Commerce.

Council Member Ron Campbell SECONDED the motion.

The vote was recorded as follows:

<i>Council Member Ron Campbell</i>	<i>Yes</i>
<i>Council Member Doug Cortney</i>	<i>Yes</i>
<i>Council Member Liz Rice</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

d. ACTION: Solicitor License Appeal - Ludwig General City Management
Rob Patterson, City Attorney/Planning & Zoning Administrator

The City Council, as the appeal body, will consider an appeal by Scott Ludwig of City staff's denial of his application for a solicitor's license.

The appellant did not appear for the scheduled hearing regarding the solicitation license appeal. Without the appellant present to provide any new information or argument to counter the denial, City Attorney/Planning & Zoning Administrator Patterson advised the Council to affirm the decision made by staff, noting that the Highland City Code requirements had not been satisfied, and thus the solicitation license should not be granted.

Council Member Scott L. Smith MOVED that the City Council affirm the decision of staff and uphold the denial of a solicitor's license to Mr. Ludwig, finding that Mr. Ludwig has a disqualifying status under Highland City Code, as outlined in the letter of denial.

Council Member Doug Cortney SECONDED the motion.

Council Member Cortney asked if the Council's decision will be provided to the appellant in writing. Mr. Patterson answered yes.

The vote was recorded as follows:

<i>Council Member Ron Campbell</i>	<i>Yes</i>
<i>Council Member Doug Cortney</i>	<i>Yes</i>
<i>Council Member Liz Rice</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. ACTION: Lone Peak Public Safety District Fiscal Year 2026-2027 Tentative Budget General City Management

Erin Wells, City Administrator

The City Council will consider approval of the Lone Peak Public Safety District Fiscal Year 2026-2027 Tentative Budget that was adopted by the Lone Peak Public Safety District Board on April 1, 2026 and Alpine City on April 15, 2026.

City Administrator Erin Wells presented the Lone Peak Public Safety District (LPPSD) Fiscal Year 2026-2027 tentative budget. The budget for the District, which was approved by the District Board on April 1, 2026, constitutes a significant portion of the City's financial commitments, representing approximately 76% of Highland's property and sales tax revenue. The proposal projects an increase in spending necessary to maintain service levels and ensure competitive compensation for public safety staff. Key elements of the budget include a 5% wage adjustment aimed at enhancing market competitiveness for both the Police and Fire departments. This adjustment is designed to help retain staff and combat regional recruitment pressures from neighboring cities. In recent times, the District has experienced staffing challenges, such as the loss of a captain to Saratoga Springs, emphasizing the critical need for competitive compensation to attract and maintain talent within Lone Peak's ranks. The budget also allocates funds for the addition of a new police sergeant position. This move is aimed at addressing supervisory gaps identified by Chief Gwilliam. Further, the budget proposes vehicle purchases using fund balances. This approach departs from the traditional vehicle leasing agreements, allowing the district to leverage existing resources for capital acquisition, reducing long-term leasing costs. The shift to purchasing is facilitated by current fund balances and has been approved to streamline the department's vehicular needs more efficiently. Moreover, the budget introduces funding for artificial intelligence (AI) software intended to augment report writing. This technology is expected to significantly save time in the report-writing process, allowing officers to focus more on patrol duties.

Council Member Rice asked questions about the AI software, particularly whether such software was truly necessary, given that some AI tools are available at no cost. Ms. Wells explained that the AI software in question is designed to download body cam footage and generate initial police reports from it, which significantly aids in report writing. Additionally, Council Member Cortney provided input, noting that it incorporates different information sources to create comprehensive reports and thus seeks to reduce the time spent writing a report by nearly half, allowing officers to spend more time in the field.

Ms. Wells then noted Fire Department adjustments include updates to revenue projections and formula changes. Through these adjustments, the Fire Department aims to optimize its budget allocations and ensure that it aligns accurately with assessed needs and revenue-generating activities.

Council Member Smith raised significant concerns regarding the sustainability of maintaining 11% annual increases in the budget. He pointed out that over four years, the budget has expanded by \$6 million, marking a 44% increase. He asked for information about the District's long-term funding capabilities in the context of slowing growth, emphasizing the gap between increasing expenses and more modest gains in sales and property tax revenues. City Administrator Wells recognized these financial pressures but reiterated the priority of staying competitive with neighborhood agencies to retain staff. She acknowledged the complexities of maintaining balanced budgets without compromising essential public safety services and stated she feels that it is appropriate for the City to strive to pay its public safety officials an 'average' wage when considering the other entities that have been used for benchmarking purposes. Staff will continue to propose budgets that allow for average pay rates and whether to fund those proposals will be a policy decision for the City Council. Council Member Smith stated he understands the position the City is in but reiterated he does not believe annual increases of 11 percent are sustainable.

Council Member Rice stated it is her opinion that Police Officers can never be paid enough; they consistently show up at the worst times in people's lives, and often, some officers do not go home at the end of the day. She emphasized that even though some might hesitate at the idea of a property tax increase, doing so is worthwhile as a means to ensure fair compensation for the officers who serve the community. She expressed her genuine appreciation for public safety personnel, highlighting their invaluable role in community welfare. Even with her typical resistance to property tax increases, she would consider it worth an increase if directed at ensuring adequate support and compensation for police officers and firefighters.

Through continued high-level discussion, Mayor Bills and the Council Members expressed general support for the budget, understanding the critical nature of public safety. They acknowledged the pressures of creating balanced budgets while simultaneously meeting the needs of public safety services. The Council reinforced the sentiment that ensuring competitive compensation and adequately staffing public safety departments remains a primary priority, preparing for potentially complex fiscal strategies ahead.

Council Member Liz Rice MOVED that City Council approve the Lone Peak Public Safety District Fiscal Year 2026-2027 Tentative Budget that was adopted by the Lone Peak Public Safety District Board on April 1, 2026.

Council Member Doug Cortney SECONDED the motion.

The vote was recorded as follows:

<i>Council Member Ron Campbell</i>	<i>Yes</i>
<i>Council Member Doug Cortney</i>	<i>Yes</i>
<i>Council Member Liz Rice</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

Chief Gwilliam expressed his appreciation for the Council's support and emphasized the challenging nature of funding decisions for public safety. He shared that both he and Chief Patten had lost close friends in the line of duty, highlighting the personal impact and risks associated with public safety work. He concluded by again thanking the Council and reinforcing the importance of community support, understanding the financial pressure points, and valuing the sacrifice and dedication of officers and their families.

Council Member Smith expressed a desire for more regular reports on call volume and other statistics from the public safety departments. He mentioned the utility of having comparative data with neighboring cities to better understand and justify public safety expenditures, suggesting it would be beneficial for Councils to receive detailed reports.

Council Member Campbell acknowledged the significant achievements that funding public safety has brought to the City, notably being recognized as one of the safest cities in the U.S. He argued that reaching this status is directly tied to prioritizing public safety in the City's financial plan and recognized that maintaining it would require continued commitment to public safety funding.

5. DISCUSSION ITEMS

Items in this section are for discussion, and include supplementary information in the packet. No final action will be taken.

- a. Cemetery Perpetual Care Fund** *General City Management*
Jay Baughman, Assistant City Administrator/Community Development Director
Stephannie Cottle, City Recorder

The City Council will discuss options for cemetery plot fees in order to ensure the long-term viability of the Cemetery Perpetual Care fund, as well as options for plot buybacks and plot transfers.

Assistant City Administrator Jay Baughman and City Recorder Stephannie Cottle presented options for cemetery fee adjustments based on Zions Public Finance study recommendations. The presentation focused on Scenario 2, which had council support from previous discussions. Key proposals included:

- Resident plot rate: \$1,520 (18.5% increase from current \$1,283)
- Non-resident rate: \$2,130 (from current \$1,793)
- Annual 3.5% increases thereafter
- Transfer fee increase from \$25 to \$100 per plot
- New transfer policies to prevent gaming the system
- Plot buy back rate

Ms. Cottle detailed current problems with residents purchasing multiple plots at resident rates then immediately transferring them to non-resident family members, creating excessive administrative work and revenue loss. Discussion revealed philosophical differences among Council Members:

- Council Member Smith preferred incremental increases over large jumps
- Council Member Campbell supported the increases to achieve self-sufficiency
- Council Member Rice suggested eliminating resident/non-resident distinctions for administrative simplicity
- Mayor Bills expressed discomfort treating the cemetery as a revenue generator.

The Council provided direction to implement Scenario 2 with an effective date of May 6, Option 2A for transfers (charging difference only for plots purchased after effective date), and Option 1 for buybacks (paying current market rate).

6. COMMUNICATION ITEMS

Items in this section are for notification and update. No final action will be taken.

a. Potential Text Amendment - Requiring Development to Bury Power Lines

Liz Rice, Council Member

Council Member Rice provided the Council with information about the benefits of underground power lines. She focused on aspects related to emergency preparedness, wildfire mitigation, and improving overall safety. She emphasized that this presentation was informative in nature and not tied to any immediate budgetary decisions. Instead, it was aimed at raising awareness about the potential benefits of such projects, especially if opportunities to partner with Rocky Mountain Power or receive funding arise in the future. Discussion of Council Member Rice's recommendation delved into various safety concerns and historical incidents. For example, Council Member Rice highlighted a tragic incident that occurred in Logan a few years ago when extreme weather caused lines to fall, resulting in fatalities when Utah State students accidentally came into contact with them.

Council Member Rodela questioned the practicality of discussing items that did not have immediate actionable outcomes, expressing concerns about the effectiveness of dedicating time to such topics without a clear path forward.

Council Member Smith underscored the aesthetic and safety advantages of buried power lines, noting that underground lines can significantly enhance the visual appeal of neighborhoods while also reducing the risk of outages and accidents during severe weather conditions.

The Council concluded that while the topic may not lead to immediate action, the discussion opened up various points of consideration that could be relevant for future planning and collaboration with utility providers such as Rocky Mountain Power, particularly if funding opportunities become available.

b. Central Utah 911 Update

Doug Cortney, Council Member

Council Member Cortney provided a comprehensive budget analysis for the Central Utah 911 District; this included insights into revenue sources, staffing challenges, and assessment calculations. He highlighted concerns about the current staffing situation, noting that the agency is budgeting based on full staffing levels, yet they are operating with 43 filled positions out of 51 authorized. Despite this, there is a proposal to expand to 55 full time employment (FTE) positions for the next Fiscal Year (FY). Council Member Cortney expressed skepticism about the necessity of increasing the workforce, considering the agency has not yet reached full staffing of the positions currently approved. He questioned the rationale behind the push for additional FTEs when the agency is already functioning below its authorized capacity. He noted he has questions about the strategic planning and resource allocation in the District's budgeting practices, as it indicates potential inefficiencies or misalignments in staffing strategies in relation to actual needs and operational realities.

c. Potential UDOT Construction of Timpanogos Highway Trail

Chris Trusty, City Engineer/Public Works Director

City Engineer Trusty reported that the Utah Department of Transportation (UDOT) approached the City about funding a trail along SR-92 as part of the Utah Trail Network master plan. The 10–12-foot asphalt trail would replace existing sidewalks and connect to existing trail systems.

Council members expressed interest while raising questions about property acquisition and coordinating the schedule for the trail project with City utility projects. A broader discussion emerged around the condition of UDOT-owned properties along the SR-92 corridor, which currently presents a blighted appearance along part of the City's entrance. Council members voiced concerns about improving this area to create a more welcoming and aesthetically pleasing gateway into Highland. They suggested exploring discussions with UDOT to address this longstanding issue, expressing a desire for these properties to reflect positively on the community.

d. Pressurized Irrigation Water & City Property Watering Update

Chris Trusty, City Engineer/Public Works Director

City Engineer/Public Works Director Trusty provided an update on water conditions, showing snowpack declined from 58% on March 1 to just 13% currently - the lowest on record. The state peak occurred three weeks early at 8.4 inches, about half of normal April levels. The City began irrigating ball fields only, with other areas remaining unwatered until May as previously directed. Educational outreach was implemented, and usage has remained relatively low due to cool temperatures.

Council discussion centered on balancing water conservation with protecting stressed vegetation from the dry winter. Council members agreed to continue the conservative approach while allowing targeted watering for critical areas and trees.

e. Community Development Update (Current Projects)

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

City Attorney/Planning & Zoning Administrator Patterson briefly noted that a daycare on Highland Boulevard received site plan approval, 10700 North Commercial is about to receive site plan approval for retail/office space, and neither requires Council review due to development agreement provisions.

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 Ron Campbell MOVED to adjourn the regular meeting and Council Member Liz Rice SECONDED the motion. All voted in favor and the motion passed unanimously.

The meeting adjourned at 10:18 p.m.

I, Stephannie B. Cottle, City Recorder of Highland City, hereby certify that the foregoing minutes represent a true, accurate and complete record of the meeting held on April 21, 2026. This document constitutes the official minutes for the Highland City Council Meeting.

Stephannie B. Cottle, CMC, UCC
City Recorder



CITY COUNCIL AGENDA REPORT

ITEM #2c

DATE: May 5, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Erin Wells, City Administrator
SPONSORED BY: Brittney Bills, Mayor
SUBJECT: Designating a City Budget Officer
TYPE: General City Management

PURPOSE:

The City Council will consider Mayor Bills appointment of City Administrator, Erin Wells, as the Budget Officer for Highland City.

STAFF RECOMMENDATION:

Staff recommends Council ratify Mayor Bills appointment of Erin Wells as the Budget Officer for the City.

PRIOR COUNCIL DIRECTION:

No previous action on this.

BACKGROUND:

Utah State Code regarding the Truth in Taxation process requires specific actions to be taken by the Budget Officer. [Highland City Municipal Code 2.12.070](#) and Utah Code 10-6-106(4) allow the Mayor to appoint an individual as the Budget Officer, otherwise the Mayor's Office maintains that role. In discussing this with Mayor Bills, she would like to appoint City Administrator, Erin Wells, as the Budget Officer at this time.

FISCAL IMPACT:

This appointment has no direct fiscal impact for the City.

MOTION:

I move that City Council ratify the Mayor's appointment of Erin Wells as the Budget Officer for Highland City.

ATTACHMENTS:



CITY COUNCIL AGENDA REPORT

ITEM #3a

DATE: May 5, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Jay Baughman, Assistant City Administrator/Community Development Director
SPONSORED BY: Erin Wells, City Administrator
SUBJECT: Truth in Taxation - Budget Officer Intent to Make a Statement that Tentative Budget Includes Proposed Tax Rate Increase
TYPE: General City Management

PURPOSE:

The purpose of this action is to be transparent about the City's intent to increase property tax revenue and set a hearing date for the August Truth in Taxation hearing.

The following statements will be made during the meeting: The City is considering levying a tax rate for its dedicated library property tax that exceeds the dedicated tax's current certified tax rate, resulting in a property tax rate increase. The approximate dollar amount of the increase is \$171,600 and is intended to fund library operations. The approximate percentage increase in tax revenue is 53.18%. If the City proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing on August 11, 2026, at 6:00 PM at Highland City Hall, where members will have an opportunity to comment on the proposed tax rate increase.

STAFF RECOMMENDATION:

Staff recommends passing the attached resolution in order for the City to comply with Utah Code Section 59-2. This resolution includes statements required by state statute, including that the City will provide notice and conduct a public hearing on August 11, 2026, and that members of the public will have an opportunity to comment. The resolution directs the City Administrator to send notice to the County Auditor and Tax Commission.

PRIOR COUNCIL DIRECTION:

On April 14, 2026, and April 29, 2026, Council held Budget Work Sessions and were presented with a draft tentative budget for fiscal year 2026-2027 which included a proposed property tax increase for the library dedicated tax. Because the Council is considering a tax rate that exceeds the current certified tax rate, the City must go through the Truth in Taxation process, which includes a number of noticing, outreach, and documentation requirements. This step will allow the City to comply with Utah Code Section 59-2-924(8)(b).

BACKGROUND:

The following is a summary of the planned uses for the new library tax revenue.

The Library intends to convert a part-time employee to a full-time position and hire another part-time position. Both staffing changes will help the Library to manage workload in the department with programming demands as well as time needed to participate in the Timpanogos Library Consortium.

The Library also intends to use \$10,000 of this new funding to pay for the Libby audio/e-book service for which state funding was removed in the prior fiscal year.

Finally, the Library intends to use this increase to continue the Senior Citizen programming activities that have previously been grant funded.

FISCAL IMPACT:

All values are estimates. The current property tax revenue amount, which all future calculations are based on, is taken from the estimated revenue in the Highland City Fiscal Year 2025-26 Adopted Budget. Actual revenue amounts are subject to change as property taxes continue to be remitted to the County.

Highland City will consider an increase to its library property tax rate from .000097 to .000149 (estimated) to generate an additional \$171,600. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

- Highland City's Current Library Property Tax Rate: 0.000097
- Highland City's Current Library Property Tax Revenue: \$322,705
- New Property Tax Revenue to Highland City Library: \$171,600
- Proposed Total Revenue to the Library with Tax Change: \$494,305
- Estimated Increase to Highland's Dedicated Library Property Tax Revenue: 53.18%

The average home price in Highland as determined by the Utah County Assessor's Office is \$1,000,932. The estimated increase in annual library property tax to an average home as a primary residence is \$28.65.

The average business price in Highland as determined by the Utah County Assessor's Office, is \$1,783,000. The estimated increase in annual library property tax to that average business is \$28.65.

MOTION:

I move that the Highland City Council adopt the resolution stating the City's intent make a statement to increase property tax revenue and set a hearing date for the Truth in Taxation hearing of August 11, 2026.

ATTACHMENTS:

1. Resolution - Statement of Intent

RESOLUTION 2026-XX

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH STATING THAT THE CITY'S BUDGET OFFICER, INTENDS TO STATE THAT THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027 INCLUDES A PROPOSED TAX RATE INCREASE

WHEREAS, Highland City currently collects property taxes for the Highland City Library to fund a majority of the cost of operations; and

WHEREAS, the Highland City Council desires to continue to provide excellent service and materials to the Highland community; and

WHEREAS, an increase in the property tax rate for the dedicated library property tax is proposed in the Highland City Tentative Budget for Fiscal Year 2026 - 2027; and

WHEREAS, the Council desires to comply with the requirements of Utah Code 59-2, known as the Property Tax Act.

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

- 1. City Administrator, Erin Wells, as the City's Budget Officer, intends to state in this public meeting to the public that the Highland City Tentative Budget for Fiscal Year 2026 – 2027 includes a proposed property tax increase for the dedicated library property tax only.***
2. The date for a Truth in Taxation public hearing regarding this proposed tax increase is set for August 11, 2026, at 6:00 PM at Highland City Hall. Members of the public will have an opportunity to comment at this meeting.
3. The approximate dollar amount of this property tax increase is \$171,600, which is an increase of approximately 53%.
4. These additional funds are intended to allow the Library department (the Library) to convert a part-time position to a full-time position and to hire a part-time position. Both staffing changes will help the Library to manage workload in the department with programming demands as well as time needed to participate in the Timpanogos Library Consortium. The Library also intends to use \$10,000 of this new funding to pay for the Libby audio/e-book service for which state funding was removed in the 2026 fiscal year. Finally, the Library intends to use this new funding to continue the Senior Citizen programming activities that have previously been grant funded.
5. The City Administrator will send notice to the County Auditor and Tax Commission by June 1 as required by statute.

6. The City Recorder, under the supervision of the City Administrator and City Attorney, may make non-substantive corrections to any portion of this resolution and to the City codes referenced herein for grammatical, typographical, numbering, and consistency purposes in accordance with the expressed intent of the City Council.

7. This resolution shall take effect immediately.

PASSED and ADOPTED by Highland City Council on this 5th day of May 2026.

HIGHLAND CITY, UTAH

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder



CITY COUNCIL AGENDA REPORT

ITEM #3b

DATE: May 5, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Jay Baughman, Assistant City Administrator/Community Development Director
SPONSORED BY: Erin Wells, City Administrator
SUBJECT: Truth in Taxation - Budget Officer Statement that Tentative Budget Includes Proposed Tax Rate Increase and Intent to Adopt Tax Rate Higher than Certified Tax Rate
TYPE: General City Management

PURPOSE:

The purpose of this action is to be transparent about the City's intent to consider increasing the property tax rate and revenue dedicated for the Library and set a hearing date for the August Truth in Taxation hearing.

STAFF RECOMMENDATION:

Staff recommends passing the attached resolution in order for the City to comply with Utah Code Section 59-2. This resolution includes statements required by state statute, including that the City will provide notice and conduct a public hearing on August 11, 2026, and that members of the public will have an opportunity to comment. The resolution directs the City Administrator to send notice to the County Auditor and Tax Commission.

PRIOR COUNCIL DIRECTION:

On April 14, 2026, and April 29, 2026, Council held Budget Work Sessions and were presented with a draft tentative budget for fiscal year 2026-2027 which included a proposed property tax increase for the library dedicated tax. Because the Council is considering a tax rate that exceeds the current certified tax rate, the City must go through the Truth in Taxation process, which includes a number of noticing, outreach, and documentation requirements. This step will allow the City to comply with Utah Code Section 59-2-924(8)(b).

BACKGROUND:

The following is a summary of the planned uses for the new library tax revenue.

The Library intends to convert a part-time employee to a full-time position and hire another part-time position. Both staffing changes will help the Library to manage workload in the department with

programming demands as well as time needed to participate in the Timpanogos Library Consortium.

The Library also intends to use \$10,000 of this new funding to pay for the Libby audio/e-book service for which state funding was removed in the prior fiscal year.

Finally, the Library intends to use this increase to continue the Senior Citizen programming activities that have previously been grant funded.

FISCAL IMPACT:

All values are estimates. The current property tax revenue amount, which all future calculations are based on, is taken from the estimated revenue in the Highland City Fiscal Year 2025-26 Adopted Budget. Actual revenue amounts are subject to change as property taxes continue to be remitted to the County.

Highland City will consider an increase to its library property tax rate from .000097 to .000149 (estimated) to generate an additional \$171,600. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

- Highland City's Current Library Property Tax Rate: 0.000097
- Highland City's Current Library Property Tax Revenue: \$322,705
- New Property Tax Revenue to Highland City Library: \$171,600
- Proposed Total Revenue to the Library with Tax Change: \$494,305
- Estimated Increase to Highland's Dedicated Library Property Tax Revenue: 53.18%

The average home price in Highland as determined by the Utah County Assessor's Office is \$1,000,932. The estimated increase in annual library property tax to an average home as a primary residence is \$28.65.

The average business price in Highland as determined by the Utah County Assessor's Office, is \$1,783,000. The estimated increase in annual library property tax to that average business is \$28.65.

MOTION:

I move that the Highland City Council adopt the resolution stating the City's intent to increase property tax revenue and set a hearing date for the Truth in Taxation hearing of August 11, 2026.

ATTACHMENTS:

1. Resolution - Truth in Taxation Statement

RESOLUTION 2026-XX

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH STATING THAT THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027 INCLUDES A PROPOSED TAX RATE INCREASE

WHEREAS, Highland City currently collects property taxes for the Highland City Library to fund a majority of the cost of operations; and

WHEREAS, the Highland City Council desires to continue to provide excellent service and materials to the Highland community; and

WHEREAS, an increase in the property tax rate for the dedicated library property tax is proposed in the Highland City Tentative Budget for Fiscal Year 2026 - 2027; and

WHEREAS, the Council desires to comply with the requirements of Utah Code 59-2, known as the Property Tax Act.

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

1. We announce to the public that the Highland City Tentative Budget for Fiscal Year 2026 – 2027 includes a proposed property tax increase for the dedicated library property tax only.
2. The proposed estimated tax rate of 0.000149 exceeds the dedicated library property tax's current fiscal year certified tax rate of 0.000097.
3. The date for a Truth in Taxation public hearing regarding this proposed tax increase is set for August 11, 2026, at 6:00 PM at Highland City Hall. Members of the public will have an opportunity to comment on the proposed tax rate at this meeting.
4. The approximate dollar amount of this property tax increase is \$171,600, which is an increase of approximately 53%.
5. These additional funds are intended to allow the Library department (the Library) to convert a part-time position to a full-time position and to hire a part-time position. Both staffing changes will help the Library to manage workload in the department with programming demands as well as time needed to participate in the Timpanogos Library Consortium. The Library also intends to use \$10,000 of this new funding to pay for the Libby audio/e-book service for which state funding was removed in the 2026 fiscal year. Finally, the Library intends to use this new funding to continue the Senior Citizen programming activities that have previously been grant funded.

6. The City Administrator will send notice to the County Auditor and Tax Commission by June 1 as required by statute.
7. The City Recorder, under the supervision of the City Administrator and City Attorney, may make non-substantive corrections to any portion of this resolution and to the City codes referenced herein for grammatical, typographical, numbering, and consistency purposes in accordance with the expressed intent of the City Council.
8. This resolution shall take effect immediately.

PASSED and ADOPTED by Highland City Council on this 5th day of May 2026.

HIGHLAND CITY, UTAH

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder



CITY COUNCIL AGENDA REPORT

ITEM #3c

DATE: May 5, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Jay Baughman, Assistant City Administrator/Community Development Director
SPONSORED BY: Erin Wells, City Administrator
SUBJECT: Truth in Taxation - Presentation of Property Tax Impact Schedule
TYPE: General City Management

PURPOSE:

The purpose of this resolution is to adopt a property tax impact schedule as required by Utah Code Section 59-2-924(8)(b).

STAFF RECOMMENDATION:

Staff recommends passing the attached resolution in order for the City to comply with Utah Code Section 59-2.

PRIOR COUNCIL DIRECTION:

On April 14, 2026, and April 29, 2026, Council held Budget Work Sessions and were presented with a draft tentative budget for fiscal year 2026-2027, which included a proposed property tax increase for the library dedicated tax. Because the Council is considering a tax rate that exceeds the current certified tax rate, the City must go through the Truth in Taxation process, which includes a number of noticing, outreach, and documentation requirements. This step will allow the City to comply with Utah Code Section 59-2-924(8)(b).

BACKGROUND:

“Property tax impact schedule” means a schedule of expenditures that, in accordance with Subsection (8)(b), is included in the interim budget for a fiscal year taxing entity that proposes a tax rate increase for the ensuing fiscal year period. This schedule shall outline expenditures supported by additional property tax revenue at the department level and should articulate the operational impact to the department if the taxing entity approves the increase – Utah Code Section 59-2-924(8)(b)

The following is a summary of the planned uses for the new library tax revenue.

The Library intends to convert a part-time employee to a full-time position and hire another part-time

position. Both staffing changes will help the Library to manage workload in the department with programming demands as well as time needed to participate in the Timpanogos Library Consortium.

The Library also intends to use \$10,000 of this new funding to pay for the Libby audio/e-book service for which state funding was removed in the prior fiscal year.

Finally, the Library intends to use this increase to continue the Senior Citizen programming activities that have previously been grant funded.

FISCAL IMPACT:

All values are estimates. The current property tax revenue amount, which all future calculations are based on, is taken from the estimated revenue in the Highland City Fiscal Year 2025-26 Adopted Budget. Actual revenue amounts are subject to change as property taxes continue to be remitted to the County.

Highland City will consider an increase to its library property tax rate from .000097 to .000149 (estimated) to generate an additional \$171,600. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

- Highland City's Current Library Property Tax Rate: 0.000097
- Highland City's Current Library Property Tax Revenue: \$322,705
- New Property Tax Revenue to Highland City Library: \$171,600
- Proposed Total Revenue to the Library with Tax Change: \$494,305
- Estimated Increase to Highland's Dedicated Library Property Tax Revenue: 53.18%

The average home price in Highland as determined by the Utah County Assessor's Office is \$1,000,932. The estimated increase in annual library property tax to an average home as a primary residence is \$28.65.

The average business price in Highland as determined by the Utah County Assessor's Office, is \$1,783,000. The estimated increase in annual library property tax to that average business is \$28.65.

MOTION:

I move that the Highland City Council adopt the resolution: Property Tax Impact Schedule.

ATTACHMENTS:

1. Resolution - Adopting Impact Schedule
2. Highland City Property Tax Impact Schedule

RESOLUTION 2026-XX

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH ADOPTING THE PROPERTY TAX IMPACT SCHEDULE FOR THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027 BECAUSE IT INCLUDES A PROPOSED TAX RATE INCREASE

WHEREAS, Highland City currently collects property taxes for the Highland City Library to fund a majority of the cost of operations; and

WHEREAS, the Highland City Council desires to continue to provide excellent service and materials to the Highland community; and

WHEREAS, an increase in the property tax rate for the dedicated library property tax is proposed in the Highland City Tentative Budget for Fiscal Year 2026 - 2027; and

WHEREAS, the Council desires to comply with the requirements of Utah Code 59-2, known as the Property Tax Act.

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

1. *The City Administrator, as the City's Budget Officer, has prepared a property tax impact schedule as defined in Utah State Code 59-2-924.*
2. Highland City will consider an increase to its Library property tax rate from 0.000097 to 0.000149 (estimated) to generate an additional \$171,600, which is an increase of approximately 53%.
3. Highland City's current library property tax rate is 0.000097, which is estimated to generate \$322,705 for the current 2026 fiscal year.
4. The proposed current and new revenues with the tax change are estimated to yield a *total* of \$494,305.
5. The estimated increase in annual library property tax to a primary residence with a value of \$1,000,932, which is the average home price in Highland as determined by the Utah County Assessor's Office, is \$28.65.
6. The estimated increase in annual library property tax to a business with a value of \$1,783,000, which is the average business price in Highland as determined by the Utah County Assessor's Office, is \$91.97.

7. These additional funds are intended to allow the Library department (the Library) to convert a part-time position to a full-time position and to hire a part-time position. Both staffing changes will help the Library to manage workload in the department with programming demands as well as time needed to participate in the Timpanogos Library Consortium. The Library also intends to use \$10,000 of this new funding to pay for the Libby audio/e-book service for which state funding was removed in the 2026 fiscal year. Finally, the Library intends to use this new funding to continue the Senior Citizen programming activities that have previously been grant funded.
8. The City Recorder, under the supervision of the City Administrator and City Attorney, may make non-substantive corrections to any portion of this resolution and to the City codes referenced herein for grammatical, typographical, numbering, and consistency purposes in accordance with the expressed intent of the City Council.
9. This resolution shall take effect immediately.

PASSED and ADOPTED by Highland City Council on this 5th day of May 2026.

HIGHLAND CITY, UTAH

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder

Proposed Property Tax Impact Schedule

Highland City will consider an increase to its Library property tax rate from .000097 to .000149 (estimated) to generate an additional \$171,600. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

Highland City's Current Library Property Tax Rate	0.000097
Highland City's Current Library Property Tax Revenue	\$322,705
Proposed Revenue for Library with Tax Change	\$494,305
New Property Tax Revenue to Highland City Library	\$171,600

Estimated Increase to Highland Library's Property Tax Revenue	53.18%
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Estimated Increase to a primary residence of \$1,000,932	\$28.65
Estimated Increase to a business valued at \$1,783,000	\$91.97

<u>Affected</u> <u>Department</u>	<u>Proposed</u> <u>Budget</u>	<u>Budget without Tax</u> <u>Change</u>	<u>Budget</u> <u>Change</u>
Library	\$591,868	\$420,268	\$171,600

Impact of Tax Increase - The Library intends to convert a part-time employee to a full-time position. The Library also plans to hire a part-time position. Both staffing changes will help the Library to manage workload in the department.

The Library also intends to use \$10,000 of this new funding to pay for the Libby audio/e-book service for which state funding was removed in the prior fiscal year.

Finally, the Library intends to use this new funding to continue the Senior Citizen programming activities that have previously been grant funded.

Total Library Fund Change: \$171,600



CITY COUNCIL AGENDA REPORT

ITEM #3d

DATE: May 5, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Erin Wells, City Administrator
SPONSORED BY: City Staff
SUBJECT: Highland City Fiscal Year 2026-2027 Tentative Budget
TYPE: General City Management

PURPOSE:

The City Council will consider adoption of the Highland City Fiscal Year 2026-2027 Tentative Budget.

STAFF RECOMMENDATION:

Staff recommends that the Council approve the ordinance adopting the Highland City Fiscal Year 2026-2027 Tentative Budget and set the time and place of a public hearing to consider adoption of the interim budget in accordance with State code.

PRIOR COUNCIL DIRECTION:

The Council held budget work sessions on April 14 and April 29, along with individual budget meetings with the City Administrator and Assistant City Administrator, in which Council directed staff to make various adjustments to the draft budget to align with their goals and vision and to establish the budget amounts that are being proposed at this time.

BACKGROUND:

The City is required by State law to consider a tentative budget no later than the first regularly scheduled Council meeting in May ahead of adopting the interim budget no later than June 30 and the final budget on August 11 (assuming Council chooses to continue pursuing a potential property tax increase for the dedicated library tax). Approval of the tentative budget does not preclude the Council from making changes to the budget prior to interim adoption in June, nor the final budget adoption in August.

Notable items in the budget include:

- Revenue
 - 3% projected growth in property and sales tax
 - Reimbursement of approximately \$264,000 from Lone Peak Public Safety District tied to the Fire Department formula shift
 - No proposed fee or utility increases
 - Property Tax Increase of \$171,600 to the dedicated library tax
- Expenses
 - Improvements to Beacon Hills Park, Highland Glen Bike Park, and two other parks
 - Added Lieutenant position in the Police Department
 - City's final payment towards the Building Bond

- Increased security at city facilities
- Additional funds for traffic-calming
- Additional funds and personnel for community events
- Conversion of part-time code compliance officer to full-time planner tech

The only change made to the proposed draft budget from the prior version that was presented on April 29 is a split of the property tax revenue in the library into two line items: 22-31-10 for the base property tax including anticipated growth from new residents, and a new line item 22-31-XX for the proposed increase to the dedicated library property tax.

Additional items that staff anticipates could change prior to the final budget adoption are:

- Recommended pay adjustments for staff and Council based on the final results of the pay plan update and wage study. 4% is currently budgeted in as a tentative amount for an increase.
- Adjustments to the Cemetery Fund are dependent on Council's final decision on cemetery fees and a final audit of revenue staff is conducting.
- Adjustments to the IT Fund are dependent on an ongoing device audit, creation of a new replacement schedule, and increased hardware costs.
- Certified tax rate which will be provided by Utah County in mid-June.

FISCAL IMPACT:

The proposed tentative budget makes use of various ongoing and one-time revenues, as well as fund balances derived from prior year revenues. Projected revenues and fund balances are sufficient to fund the proposed expenses, with some funds projected to realize net revenue after expenses. Details are provided in the attached tentative budget document.

MOTION:

I move that City Council approve the ordinance adopting the Highland City Fiscal Year 2026-2027 Tentative Budget and schedule the following public hearings to be held in the Highland City Council Chambers at 6:00pm: (1) Tuesday, June 16, 2026, to consider the adoption of the interim budget and (2) Tuesday, August 11, 2026, to consider the adoption of the final budget.

ATTACHMENTS:

1. O-2026-xx Adopting the Highland City Fiscal Year 2026-2027 Tentative Budget
2. FY27 Proposed Tentative Budget 5-5-26

ORDINANCE NO: 0-2026-xx

**AN ORDINANCE ADOPTING THE HIGHLAND CITY
FISCAL YEAR 2026-2027 TENTATIVE BUDGET**

WHEREAS, it is deemed desirable and to the best interest of the Highland City, Utah, to adopt its Fiscal Year 2026-2027 Tentative 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 2026 and ending on the last day of June 2027.

**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 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 5th day of May, 2026 and shall become effective immediately upon adoption.

HIGHLAND CITY, UTAH

Brittney P. Bills
Mayor

ATTEST:

Stephannie Cottle
City Recorder



HIGHLAND CITY

Fiscal Year 2026-2027 Proposed Tentative Budget

May 5, 2026

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ALL FUNDS SUMMARY						
Fund	Estimated Beginning Fund Balance	Budgeted Revenue (Including PY Fund Balance)	Budgeted Expenditure (Excluding Saving for Cap Asset Replacement)	Net Revenue (Including PY Fund Balance & Excluding Saving for Cap Asset Replacement)	Use of PY Fund Balance	Estimated Ending Fund Balance
General Fund	\$ 4,378,972	\$ 14,968,652	\$ 14,685,733	\$ 282,919	\$ 80,000	\$ 4,581,891
Cemetery Perpetual Fund	\$ 49,015	\$ 352,300	\$ 332,500	\$ 19,800	\$ -	\$ 68,815
Library Fund	\$ 81,746	\$ 603,923	\$ 591,868	\$ 12,055	\$ -	\$ 93,801
Parks Tax Fund	\$ 467,741	\$ 410,000	\$ 405,000	\$ 5,000	\$ 200,000	\$ 272,741
Building & Development Fund	\$ 573,028	\$ 951,000	\$ 950,929	\$ 71	\$ 265,000	\$ 308,099
Debt Service Fund	\$ 17,448	\$ 951,770	\$ 951,769	\$ 1	\$ -	\$ 17,449
Parks Capital Improvement Fund	\$ 3,063,694	\$ 1,123,000	\$ 1,122,607	\$ 393	\$ 560,000	\$ 2,504,087
Roads Capital Improvement Fund	\$ 1,880,115	\$ 745,000	\$ 745,000	\$ -	\$ 50,000	\$ 1,830,115
Buildings Capital Improvement Fund	\$ 1,716,252	\$ 523,312	\$ 522,763	\$ 549	\$ 373,000	\$ 1,343,801
Town Center Exaction Fund	\$ 8,428	\$ -	\$ -	\$ -	\$ -	\$ 8,428
Sewer Fund	\$ 4,166,027	\$ 3,736,000	\$ 3,734,215	\$ 1,785	\$ 585,000	\$ 3,582,812
Pressurized Irrigation Fund	\$ 5,149,735	\$ 3,098,000	\$ 2,702,377	\$ 395,623	\$ -	\$ 5,545,358
Storm Sewer Fund	\$ 2,455,490	\$ 1,211,000	\$ 1,210,440	\$ 560	\$ 261,000	\$ 2,195,050
Culinary Water Fund	\$ 2,347,078	\$ 2,158,000	\$ 2,154,745	\$ 3,255	\$ 150,000	\$ 2,200,333
Utility Transportation Fund	\$ 602,602	\$ 1,370,000	\$ 1,369,421	\$ 579	\$ -	\$ 603,181
Internal Service IT Fund	\$ 1,676	\$ 53,826	\$ 52,150	\$ 1,676	\$ -	\$ 3,352
TOTAL - ALL FUNDS	\$ 26,959,047	\$ 32,255,784	\$ 31,531,517	\$ 724,267	\$ 2,524,000	\$ 25,159,314

GENERAL FUND SUMMARY							
	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027		
BEGINNING FUND BALANCE:				\$ 4,581,251	\$ 4,378,972		
REVENUES:							
Taxes	\$ 7,537,644	\$ 7,703,556	\$ 8,110,485	\$ 8,004,608	\$ 8,714,297		
Licenses and Permits	1,104,600	28,328	45,763	32,600	41,500		
Intergovernmental Revenue	3,577,247	1,426,692	1,699,895	1,568,500	1,742,957		
Fees and Services	1,110,026	974,625	1,008,576	1,029,000	1,061,971		
Court Fines	186,857	285,873	268,472	303,000	224,000		
Other	231,194	338,077	232,564	172,330	171,330		
Cemetery	60	-	-	-	-		
Miscellaneous	599,872	591,851	540,837	589,404	854,555		
Garbage and Other	1,530,946	1,606,299	1,667,660	1,849,552	1,970,043		
TOTAL REVENUE	\$ 15,878,447	\$ 12,955,300	\$ 13,574,252	\$ 13,548,994	\$ 14,780,652		
TRANSFERS IN:							
Transfers In From Other Financial Sources	\$ 360,044	\$ 949,000	\$ 253,902	\$ -	\$ -		
Transfer from Cemetery Perpetual Fund	-	-	-	100,898	-		
Transfer from Pressurized Irrigation Fund	-	-	-	108,000	108,000		
TOTAL TRANSFERS IN	\$ 360,044	\$ 949,000	\$ 253,902	\$ 208,898	\$ 108,000		
TOTAL REVENUE & TRANSFERS IN	\$ 16,238,491	\$ 13,904,300	\$ 13,828,154	\$ 13,757,892	\$ 14,888,652		
USE OF PRIOR YEAR FUND BALANCE:	\$ -	\$ -	\$ -	\$ 202,279	\$ 80,000		

GENERAL FUND SUMMARY						
	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	
GENERAL FUND EXPENDITURES:						
Council	\$ 148,411	\$ 103,114	\$ 135,461	\$ 184,072	\$ 94,070	
Court	268,883	303,403	323,301	391,582	363,616	
Administrative	502,756	568,478	632,974	668,748	763,615	
Human Resources	-	233	79,903	113,934	138,504	
Auditor	13,500	13,900	13,900	20,000	20,000	
Finance	213,065	232,492	92,047	103,507	102,851	
Recorder	104,472	131,262	110,950	177,320	132,046	
Treasurer	58,637	64,900	88,798	103,364	121,150	
Attorney	62,250	66,216	73,805	82,968	84,980	
Appeal Authority	(454)	(1,463)	-	-	-	
Planning and Zoning	125,117	43,180	31,286	68,092	198,733	
Education and Promotion	780	17,125	26,010	43,042	68,328	
Police	2,735,870	2,857,933	3,080,145	3,202,312	3,368,158	
Emergency Services	2,251,705	2,458,504	2,656,045	3,064,225	2,973,250	
Building Inspection	362,777	81,901	54,106	55,885	69,431	
Streets and Roads	838,767	664,980	762,735	981,493	1,069,021	
Engineering	278,263	211,287	167,743	221,736	215,645	
Parks and Recreation	829,749	1,544,385	1,481,859	1,989,482	2,105,424	
Community Events	128,850	145,518	189,078	195,872	266,601	
Garbage	1,141,844	1,385,415	1,403,045	1,571,571	1,642,310	
TOTAL DEPT ALLOCATIONS	\$ 10,065,782	\$ 10,892,763	\$ 11,403,192	\$ 13,239,205	\$ 13,797,733	

GENERAL FUND SUMMARY							
	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027		
TRANSFERS OUT:							
Transfer to Capital Improvement Fund	\$ 4,146,830	\$ 1,690,000	\$ -	\$ -	\$ -		
Transfer to Parks Capital Improvement Fund	-	-	70,000	70,000	133,000		
Transfer to Roads Capital Improvement Fund	-	-	1,430,000	630,000	655,000		
Transfer to Bldg Capital Improvement Fund	-	-	321,542	-	100,000		
Transfer to Debt Service Fund	347,813	499,000	363,481	-	-		
Transfer to Open Space Fund	270,941	-	-	-	-		
Transfer to Cemetery Perpetual Fund	-	-	-	-	-		
Transfer to Library Fund	-	-	-	20,966	-		
TOTAL TRANSFERS OUT:	\$ 4,765,584	\$ 2,189,000	\$ 2,185,023	\$ 720,966	\$ 888,000		
TOTAL EXP. & TRANS.OUT	\$ 14,831,365	\$ 13,081,763	\$ 13,588,215	\$ 13,960,171	\$ 14,685,733		
OPERATING SURPLUS(DEFICIT)	\$ 1,407,126	\$ 822,537	\$ 239,939	\$ 0	\$ 282,919		

GENERAL FUND REVENUES								
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	MID-YEAR ACTUALS DEC 2025	PROJECTED FY2026	PROPOSED BUDGET FY2027
10-31-10	Property Tax - Current Year	\$ 2,004,319	\$ 2,017,538	\$ 2,085,702	\$ 2,139,168	\$ 1,886,545	\$ 2,139,168	\$ 2,203,343
10-31-20	Property Tax - Delinquent	126,617	133,207	172,704	125,000	20,770	125,000	130,000
10-31-30	General Sales and Use Taxes	3,937,400	4,039,906	4,280,627	4,140,000	2,306,350	4,599,724	\$ 4,737,716
10-31-50	Fee-In-Lieu of Pers Prop Tax	129,835	156,085	139,338	150,000	70,211	150,000	150,000
10-31-60	Utility Franchise Tax	1,276,138	1,289,434	1,373,982	1,382,100	710,046	1,420,092	\$ 1,434,293
10-31-61	Phone Tax	63,336	67,386	58,132	68,340	29,472	58,944	58,944
	Total Taxes	\$ 7,537,644	\$ 7,703,556	\$ 8,110,485	\$ 8,004,608		\$ 8,492,929	\$ 8,714,297
10-32-10	Business Licenses and Permits	\$ 17,434	\$ 16,708	\$ 14,913	\$ 16,000	\$ 5,159	\$ 16,000	\$ 15,000
10-32-21	Building Permits	861,323	(205)	-	-	-	-	-
10-32-22	Building Plan Check Fees	206,503	-	-	-	-	-	-
10-32-26	Road Cut Permits	4,750	10,500	29,300	15,000	12,950	25,000	25,000
10-32-27	Fence Permit	1,513	1,325	1,550	1,600	450	1,600	1,500
10-32-29	Infrastructure Reimb. (Legal)	13,076	-	-	-	-	-	-
	Total Licenses and Permits	\$ 1,104,600	\$ 28,328	\$ 45,763	\$ 32,600		\$ 42,600	\$ 41,500
10-33-30	General Fund Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-33-40	State Grants	-	-	-	-	-	-	-
10-33-56	Class "C" Road Fund Allotment	932,368	966,868	1,137,142	1,000,000	368,287	1,150,000	1,150,000
10-33-57	County Option Hwy/Transit Tax	354,835	363,406	383,590	382,500	203,478	406,957	406,957
10-33-58	State Liquor Fund Allotment	20,670	19,276	25,673	26,000	-	26,000	26,000
10-33-59	County Public Transit Tax (5th 5th)	-	77,142	153,489	160,000	85,297	160,000	160,000
10-33-99	CARES Act and ARPA Funds	2,269,374	-	-	-	-	-	-
	Total Intergovernmental Revenue	\$ 3,577,247	\$ 1,426,692	\$ 1,699,895	\$ 1,568,500		\$ 1,742,957	\$ 1,742,957

GENERAL FUND REVENUES								
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	MID-YEAR ACTUALS DEC 2025	PROJECTED FY2026	PROPOSED BUDGET FY2027
10-34-10	Zoning	\$ 13,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-34-11	Planning Review	25	-	-	9,000	-	9,000	9,000
10-34-12	DRC Fee	-	-	-	-	-	-	-
10-34-14	Site Plan/Architectural Review	725	-	-	-	-	-	-
10-34-15	Preliminary Review	11,010	-	-	-	-	-	-
10-34-16	Final Review	11,192	-	-	-	-	-	-
10-34-18	Public Works Inspection Fee	90,692	-	-	-	-	-	-
10-34-20	Annexation Fees	550	-	550	-	-	-	-
10-34-21	Civil Review Fee	48,095	-	-	-	-	-	-
10-34-50	Public Safety Fee	933,764	974,625	1,008,026	1,020,000	516,162	1,032,324	1,052,971
	Total Fees and Services	\$ 1,110,026	\$ 974,625	\$ 1,008,576	\$ 1,029,000		\$ 1,041,324	\$ 1,061,971
10-35-10	Highland Fines	\$ 133,470	\$ 195,150	\$ 174,710	\$ 200,000	\$ 74,263	\$ 148,527	\$ 150,000
10-35-13	Highland Traffic School	2,560	11,157	7,054	12,000	5,960	11,921	12,000
10-35-14	Alpine Fines	50,199	77,527	84,792	90,000	28,444	56,889	60,000
10-35-33	Public Defender Reimbursement	628	2,040	1,916	1,000	1,133	2,267	2,000
	Total Court Fines	\$ 186,857	\$ 285,873	\$ 268,472	\$ 303,000		\$ 219,603	\$ 224,000
10-36-10	Interest Earnings	\$ 190,495	\$ 297,473	\$ 188,444	\$ 125,330	\$ 68,258	\$ 136,515	\$ 125,330
10-36-21	Cell Tower Revenue	40,699	40,604	44,120	47,000	37,236	45,996	46,000
	Total Other Revenue	\$ 231,194	\$ 338,077	\$ 232,564	\$ 172,330		\$ 182,512	\$ 171,330
10-37-10	Cemetery Lot Sales	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Cemetery Revenue	\$ 60	\$ -	\$ -	\$ -		\$ -	\$ -

GENERAL FUND REVENUES								
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	MID-YEAR ACTUALS DEC 2025	PROJECTED FY2026	PROPOSED BUDGET FY2027
10-38-40	Sale of Fixed Assets	\$ -	\$ 47,352	\$ 14,352	\$ -	\$ -	\$ -	\$ -
10-38-42	CC Processing Fee	49,555	19,647	5,613	6,000	3,594	7,100	7,500
10-38-80	Grants	(40)	-	7,890	-	-	-	-
10-38-83	Facility Rentals	26,760	21,134	20,993	20,000	9,587	20,000	20,000
10-38-84	Youth Council Misc. Rev.	2,500	-	-	-	-	-	-
10-38-90	PSD Rent	221,074	221,050	220,783	221,000	55,213	221,000	221,000
10-38-91	Miscellaneous Revenue	68,575	35,653	12,072	30,000	19,242	40,000	288,938
10-38-92	City Events Revenue	2,765	2,725	3,520	3,000	150	3,000	3,000
10-38-93	Alpine Reimbursement	43,990	45,309	55,838	87,604	37,101	74,203	93,017
10-38-94	Lone Peak PSD Reimbursement	43,338	160,804	161,318	171,800	43,321	171,800	191,100
10-38-95	Highland Fling Revenue	29,378	30,013	28,633	40,000	18,428	18,428	20,000
10-38-99	Tree Sale Revenue	111,976	8,162	9,825	10,000	-	10,000	10,000
	Total Miscellaneous Revenue	\$ 599,872	\$ 591,851	\$ 540,837	\$ 589,404		\$ 565,531	\$ 854,555
10-39-00	Other Sources Of Funds	\$ -	\$ 26,187	\$ 34,700	\$ -	\$ 19,377	\$ 38,755	\$ -
10-39-10	Garbage Collection Fees	1,204,739	1,276,741	1,374,807	1,571,300	829,247	1,658,494	\$ 1,669,531
10-39-11	Indirect Charge Library	8,254	7,236	9,735	9,325	9,325	9,325	\$ 10,071
10-39-13	Indirect Charge Garbage	-	12,582	28,331	34,218	34,218	34,218	\$ 36,955
10-39-15	Indirect Charge Open Space	16,130	-	-	-	-	-	\$ -
10-39-20	Indirect Charge Sewer	108,276	41,357	58,039	70,592	70,592	70,592	\$ 76,239
10-39-25	Indirect Charge Cemetery	10,122	4,550	5,794	7,334	7,334	7,334	\$ 7,921
10-39-28	Indirect Charge Bldg/Dev	-	17,254	24,453	24,876	24,876	24,876	\$ 26,866
10-39-30	Indirect Charge PI	116,125	141,491	59,689	59,426	59,426	59,426	\$ 64,180
10-39-35	Indirect Charge Storm Water	20,282	18,670	27,001	26,611	26,611	26,611	\$ 28,740
10-39-40	Indirect Charge Culinary Water	47,019	60,231	45,112	45,870	45,870	45,870	\$ 49,540
	Total Garbage and Other Revenue	\$ 1,530,946	\$ 1,606,299	\$ 1,667,660	\$ 1,849,552		\$ 1,975,501	\$ 1,970,043

GENERAL FUND REVENUES								
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ADOPTED BUDGET FY2026	MID-YEAR ACTUALS DEC 2025	PROJECTED FY2026	PROPOSED BUDGET FY2027
10-30-91	Transfer From Oth Fin Sources	\$ 360,044	\$ 949,000	\$ -	\$ -	\$ -	\$ -	\$ -
10-30-92	Transfer From Open Space Fund	-	-	-	-	-	-	-
10-30-93	Transfer From Cemetery Perpetual Fund	-	-	145,902	100,898	-	100,898	-
10-30-94	Transfer From Pressurized Irrigation Fund	-	-	108,000	108,000	108,000	108,000	108,000
	Total Transfers In	\$ 360,044	\$ 949,000	\$ 253,902	\$ 208,898		\$ 208,898	\$ 108,000
10-39-90	USE OF PRIOR YEAR FUND BALANCE	\$ -	\$ -	\$ -	\$ 202,279	\$ -	\$ -	\$ 80,000
	TOTAL GENERAL FUND REVENUE	\$ 16,238,491	\$ 13,904,300	\$ 13,828,154	\$ 13,960,171		\$ 14,471,855	\$ 14,968,652
	TOTAL GENERAL FUND EXPENDITURES	\$ 14,831,365	\$ 13,081,763	\$ 13,588,215	\$ 13,960,171			\$ 14,685,733
	Surplus (Deficit)	\$ 1,407,126	\$ 822,537	\$ 239,939	\$ -			\$ 282,919

FUND 10									
GENERAL FUND									
COUNCIL									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-41-11	Salaries/Wages Full-Time	24,801	9,420	3	-	-	-	-	
10-41-13	Employee Benefits	5,190	6,577	3,912	2,092	4,046	1,636	(2,410)	
10-41-14	Salaries/Wages Part-Time	-	25,530	21,389	10,583	22,226	16,934	(5,292)	Council wage study in progress. Allocations shifted to other funds.
10-41-21	Professional Org Memberships	24,970	21,536	29,197	14,816	33,500	35,000	1,500	
10-41-22	Public Notices	2,553	-	-	-	500	500	-	
10-41-23	Mileage Reimbursement	-	-	-	-	400	400	-	
10-41-31	Professional Services	19,839	6,995	9,010	1,775	12,700	10,200	(2,500)	
10-41-33	Continuing Education	4,229	2,370	1,190	1,160	4,500	4,500	-	
10-41-51	Insurance & Bonds	50	-	-	-	-	-	-	
10-41-60	Youth City Council	3,400	2,551	1,418	-	-	-	-	
10-41-61	Misc. Supplies & Expenses	60,411	5,218	2,587	88	4,600	4,300	(300)	
10-41-62	Council Appropriations	2,868	19,318	63,156	702	98,000	18,000	(80,000)	\$3,000 per Elected Official. Alpine Highway Fence shifted to Planning
10-41-63	Economic Development	-	3,500	3,500	-	3,500	2,500	(1,000)	
10-41-64	Highland Historical Society	100	100	100	100	100	100	-	
	TOTAL EXPENDITURES	148,411	103,114	135,461	31,316	184,072	94,070	(90,002)	

**FUND 10
GENERAL FUND
COURT**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-42-11	Salaries/Wages Full-Time	74,871	32,079	-	-	-	6,129	6,129	Reallocation of employees.
10-42-13	Employee Benefits	11,542	10,885	10,528	5,509	14,853	16,883	2,030	
10-42-14	Salaries/Wages Part-Time	-	44,336	80,810	41,439	88,499	88,814	315	
10-42-21	Professional Org Memberships	-	-	-	-	300	300	-	
10-42-22	Prosecutor	31,492	32,737	47,904	33,667	70,000	72,100	2,100	
10-42-23	Mileage Reimbursement	-	-	-	-	500	500	-	
10-42-24	Office Supplies & Postage	800	902	2,006	922	1,500	2,000	500	
10-42-25	Witness Fees	500	315	870	37	1,000	1,000	-	
10-42-26	Technical Manuals & Code Books	383	-	-	-	400	400	-	
10-42-27	Credit Card Fees	43,670	7,245	3,244	2,484	8,500	7,000	(1,500)	
10-42-28	Uniforms	-	32	32	30	100	100	-	
10-42-30	Alpine Fine Reimbursement	42,479	77,397	85,387	22,755	90,000	60,000	(30,000)	Pass-through. Slowing trend.
10-42-31	State Surcharges	53,455	79,942	71,346	25,427	90,000	80,000	(10,000)	Slowing trend
10-42-32	Professional & Technical Services	-	-	1,890	1,500	1,000	3,000	2,000	
10-42-33	Continuing Education	1,918	250	976	930	2,000	2,500	500	
10-42-34	Public Defender	10,472	11,375	11,850	4,725	14,000	14,000	-	
10-42-35	Court Interpreter	1,017	2,090	2,170	283	2,500	2,500	-	
10-42-36	Court Bailiff/Security	630	1,328	1,799	486	2,000	2,000	-	
10-42-74	Capital Outlay-Equipment	(6,835)	-	-	-	-	-	-	
10-42-75	Internal Service IT Expense	2,490	2,490	2,490	4,430	4,430	4,390	(40)	
TOTAL EXPENDITURES		268,883	303,403	323,301	144,625	391,582	363,616	(27,966)	

**FUND 10
GENERAL FUND
ADMINISTRATION**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-43-11	Salaries/Wages Full-Time	93,706	110,855	146,565	79,030	166,524	207,803	41,279	Shifting away from development fund allocations.
10-43-12	Overtime	437	1,589	795	354	-	-	-	
10-43-13	Employee Benefits	44,270	50,806	64,478	33,637	76,587	89,283	12,696	Shifting away from development fund allocations.
10-43-14	Salaries/Wages Part-Time	7,934	1,656	3,099	1,144	5,987	33,109	27,122	Council Priority - Managment Intern
10-43-21	Professional Org. Memberships	2,566	2,531	1,167	1,012	2,300	2,430	130	
10-43-22	Public Notices	-	-	-	-	-	-	-	
10-43-23	Mileage Reimbursement	73	152	1,153	174	300	400	100	
10-43-24	Office Supplies	14,805	18,480	16,755	7,401	20,000	20,000	-	
10-43-25	Equip.-Supplies & Maintenance	5,885	13,429	27,049	6,135	23,000	23,000	-	
10-43-26	Personnel Recruitment	1,704	1,860	-	-	-	-	-	
10-43-27	Newsletter Printing	9,602	11,815	9,557	3,601	12,000	12,000	-	
10-43-28	Telephone	19,095	23,091	24,757	12,318	26,050	25,000	(1,050)	
10-43-29	Website	13,557	19,116	6,825	-	1,500	7,500	6,000	Annual Payment for rental software missed in FY26
10-43-30	Car Allowance	2,180	4,787	5,106	3,000	6,000	6,000	-	
10-43-31	Professional & Technical/IT	34,962	28,093	43,776	18,130	36,600	45,600	9,000	Increase in IT provider costs
10-43-32	Postage	6,000	7,000	7,473	1,000	9,000	9,000	-	
10-43-33	Continuing Education	2,918	5,528	4,356	4,292	6,900	7,150	250	
10-43-34	Building Maintenance	67,013	98,118	112,908	36,801	90,000	100,000	10,000	Cost increases with aging buildings
10-43-35	Building Utilities	54,093	56,957	54,026	25,735	60,000	61,000	1,000	
10-43-37	Technical Manuals & Code Books	-	-	-	-	-	-	-	
10-43-38	Uniforms	227	166	100	30	100	100	-	
10-43-39	Safety Committee	7,852	8,277	8,531	3,286	8,500	9,000	500	
10-43-40	Mass Notification System	3,478	3,478	-	3,478	14,500	-	(14,500)	Moved to Education and Promotion
10-43-41	Phone Reimbursement	1,487	1,077	1,085	42	-	-	-	

**FUND 10
GENERAL FUND
ADMINISTRATION**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
10-43-42	Credit Card Fees (Convenience)	1,746	2,686	1,706	826	2,000	2,000	-	
10-43-49	Supplies & Expenses City Adm	5,638	9,595	27	565	1,000	1,000	-	
10-43-50	Covid-19 Expenses	-	-	-	-	-	-	-	
10-43-51	Insurance & Surety Bonds	64,038	70,419	72,436	73,936	79,000	79,000	-	
10-43-52	Bond Continuing Disclosure Fee	-	-	-	-	-	-	-	
10-43-54	Software	257	2,758	129	2,784	6,350	8,500	2,150	
10-43-61	Miscellaneous Supplies	99	651	182	88	-	-	-	
10-43-75	Capital Outlay-Special Proj	23,622	-	-	-	-	-	-	
10-43-82	Internal Service IT Expense	13,510	13,510	18,935	14,550	14,550	14,740	190	
	TOTAL EXPENDITURES	502,756	568,478	632,974	333,349	668,748	763,615	94,867	

**FUND 10
GENERAL FUND
HUMAN RESOURCES**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-44-11	Salaries/Wages Full-Time	-	-	29,979	18,016	35,701	50,303	14,602	Shifting employee allocations.
10-44-12	Overtime	-	-	98	-	-	-	-	
10-44-13	Employee Benefits	-	-	17,202	10,036	19,586	26,143	6,557	Shifting employee allocations.
10-44-21	Professional Org. Memberships	-	-	624	150	1,208	1,208	-	
10-44-23	Mileage Reimbursement	-	-	-	-	550	550	-	
10-44-24	Office Supplies & Postage	-	-	598	-	-	-	-	
10-44-27	Software	-	-	5,673	2,717	17,030	11,500	(5,530)	Training software now available through insurance provider
10-44-28	Phone Reimbursement	-	-	614	300	600	600	-	
10-44-29	Uniforms	-	-	100	-	100	100	-	
10-44-30	Employee Engagement	-	-	16,020	11,033	21,000	24,400	3,400	Inflationary increases, quarterly staff meeting
10-44-31	Professional Services	-	233	5,842	6,967	7,200	13,200	6,000	Shifted CDL screenings here
10-44-32	Wellness	-	-	998	-	5,000	5,000	-	
10-44-33	Continuing Education	-	-	2,154	3,461	5,959	5,500	(459)	
TOTAL EXPENDITURES		-	233	79,903	52,680	113,934	138,504	24,570	

FUND 10										
GENERAL FUND										
AUDITOR										
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES	
	EXPENDITURES									
10-45-31	Professional & Technical Serv	13,500	13,900	13,900	-	20,000	20,000	-		
	TOTAL EXPENDITURES	13,500	13,900	13,900	-	20,000	20,000	-		

**FUND 10
GENERAL FUND
FINANCE**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-46-11	Salaries/Wages Full-Time	168,205	157,322	57,430	29,268	58,536	58,135	(401)	Shifting employee allocations
10-46-12	Overtime	16	253	-	-	-	-	-	
10-46-13	Employee Benefits	39,782	62,822	24,287	12,659	25,866	25,286	(580)	
10-46-14	Salaries/Wages Part-Time	-	1,724	-	-	-	-	-	
10-46-21	Professional Org. Memberships	290	864	300	-	775	800	25	
10-46-23	Mileage Reimbursement	-	1,330	12	-	-	-	-	
10-46-24	Office Supplies & Postage	361	-	139	-	-	-	-	
10-46-26	Technical Manuals & Code Books	-	-	-	199	200	200	-	
10-46-27	Software	-	-	165	3,813	8,850	8,850	-	
10-46-28	Phone Reimbursement	2,485	2,757	1,051	540	1,080	1,080	-	
10-46-29	Uniforms	392	263	100	79	100	100	-	
10-46-30	Car Allowance	-	-	2,400	1,200	2,400	2,400	-	
10-46-33	Continuing Education	1,534	5,156	6,164	957	5,700	6,000	300	
	TOTAL EXPENDITURES	213,065	232,492	92,047	48,716	103,507	102,851	(656)	

**FUND 10
GENERAL FUND
RECORDER**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-47-11	Salaries/Wages Full-Time	51,079	48,340	51,678	26,669	53,357	65,496	12,139	Shifting employee allocations
10-47-12	Overtime	5,840	7,414	4,569	2,819	4,000	4,000	-	
10-47-13	Employee Benefits	30,550	23,638	24,763	12,830	25,822	30,576	4,754	
10-47-14	Salaries/Wages Part-Time	5,775	5,600	280	71	811	8,644	7,833	Council priority - scanning intern
10-47-21	Professional Org. Memberships	455	570	395	25	525	525	-	
10-47-22	Election	(2,894)	35,557	16,129	35,668	75,000	5,000	(70,000)	Bulk of election costs will be in FY28
10-47-23	Mileage Reimbursement	114	48	29	-	300	300	-	
10-47-24	Office Supplies & Postage	14	-	-	-	-	-	-	
10-47-28	Software Licenses and Maint.	8,419	4,360	2,329	-	5,425	5,425	-	
10-47-29	Phone	1,072	1,077	1,085	540	1,080	1,080	-	
10-47-30	Uniforms	94	88	91	48	100	100	-	
10-47-31	Codification	1,500	1,575	1,777	-	1,900	1,900	-	
10-47-32	Professional & Tech Services	-	-	4,750	3,400	6,000	6,000	-	
10-47-33	Continuing Education	2,453	2,996	3,074	1,214	3,000	3,000	-	
10-47-74	Capital Outlay-Equipment	-	-	-	-	-	-	-	
	TOTAL EXPENDITURES	104,472	131,262	110,950	83,284	177,320	132,046	(45,274)	

**FUND 10
GENERAL FUND
TREASURER**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-48-11	Salaries/Wages Full-Time	31,148	35,046	48,733	26,901	51,031	59,554	8,523	Shifting allocations away from building fund
10-48-12	Overtime	1,110	1,341	722	850	250	250	-	
10-48-13	Employee Benefits	21,295	23,735	27,894	15,776	33,029	37,967	4,938	
10-48-14	Salaries/Wages Part-Time	-	-	4,353	1,870	8,069	12,394	4,325	Shifting allocations away from building fund
10-48-21	Professional Org. Memberships	334	349	274	249	485	485	-	
10-48-23	Mileage Reimbursement	255	-	49	-	250	250	-	
10-48-27	Software Licenses	-	-	1,350	1,350	2,700	2,700	-	
10-48-28	Telephone	596	598	1,217	600	1,200	1,200	-	
10-48-30	Uniforms	144	170	350	180	350	350	-	
10-48-33	Continuing Education	3,756	3,662	3,855	2,907	6,000	6,000	-	
TOTAL EXPENDITURES		58,637	64,900	88,798	50,682	103,364	121,150	17,786	

**FUND 10
GENERAL FUND
ATTORNEY**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-49-11	Salaries/Wages Full-Time	-	15,232	48,484	25,138	49,864	52,655	2,791	Shifting employee allocations
10-49-12	Overtime	-	-	-	-	-	-	-	
10-49-13	Employee Benefits	-	3,833	18,448	9,191	20,824	20,045	(779)	
10-49-21	Professional Org. Memberships	-	-	665	-	800	800	-	
10-49-23	Mileage Reimbursement	-	-	-	-	200	200	-	
10-49-31	Professional & Technical Serv	62,250	47,151	1,560	-	5,000	5,000	-	
10-49-33	Continuing Education	-	-	1,125	150	1,500	1,500	-	
10-49-38	Uniforms	-	-	100	82	100	100	-	
10-49-41	Telephone	-	-	400	540	1,080	1,080	-	
10-49-54	Software	-	-	3,024	1,298	3,600	3,600	-	
	TOTAL EXPENDITURES	62,250	66,216	73,805	36,399	82,968	84,980	2,012	

FUND 10									
GENERAL FUND									
APPEAL AUTHORITY									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-51-31	Professional & Technical Serv	(454)	(1,463)	-	-	-	-	-	Moved to Building & Development Fund
	TOTAL EXPENDITURES	(454)	(1,463)	-	-	-	-	-	

FUND 10 GENERAL FUND PLANNING & ZONING					MID-YEAR	ADOPTED	PROPOSED	CHANGE	
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ACTUALS DEC 2025	BUDGET FY2026	BUDGET FY2027	FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-52-11	Salaries/Wages Full-Time	78,767	19,637	3,758	9,482	20,113	74,947	54,834	Reallocation of employees away from Development Fund, Council priority - planner tech position
10-52-12	Overtime	1,533	(20)	-	-	1,000	1,000	-	
10-52-13	Employee Benefits	32,258	7,382	4,661	5,111	11,748	38,073	26,325	Reallocation of employees away from Development Fund, Council priority - planner tech position
10-52-14	Salaries/Wages Part-Time	-	41	19,268	13,248	32,206	1,688	(30,518)	Council priority - planner tech position (PT becoming FT)
10-52-15	Planning Commission Salaries	3,514	2,640	-	-	-	-	-	
10-52-21	Professional Org. Memberships	129	-	-	-	-	-	-	
10-52-22	Public Notices	-	2	-	-	-	-	-	
10-52-23	Mileage Reimbursement	311	612	262	-	125	125	-	
10-52-24	Supplies	-	-	-	-	100	100	-	
10-52-25	Special Projects	4,062	-	-	-	-	80,000	80,000	Alpine Highway Fence moved from Council
10-52-27	Postage	-	-	-	-	-	-	-	
10-52-28	Software Licenses	1,002	2,475	1,975	1,975	2,700	2,700	-	
10-52-30	Uniforms	97	-	100	-	100	100	-	
10-52-31	Plat Recording Fees	1,000	1,836	243	-	-	-	-	
10-52-32	Planner & Professional Services	-	7,744	734	-	-	-	-	
10-52-33	Continuing Education	1,572	823	287	-	-	-	-	
10-52-35	Phone Reimbursement	873	10	-	-	-	-	-	
	TOTAL EXPENDITURES	125,117	43,180	31,286	29,816	68,092	198,733	130,641	

FUND 10									
GENERAL FUND									
EDUCATION & PROMOTION									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-53-11	Salaries/Wages Full-Time	710	3,498	-	-	-	6,129	6,129	Reallocation of employees
10-53-12	Overtime	-	-	-	-	500	500	-	
10-53-13	Employee Benefits	70	736	1,027	641	1,759	4,023	2,264	
10-53-14	Salaries/Wages Part-Time	-	3,351	10,401	5,865	18,203	18,931	728	
10-53-21	Professional Org. Memberships	-	-	-	-	400	400	-	
10-53-22	Community Engagement	-	2,007	1,599	878	5,000	5,000	-	
10-53-23	Travel & Training	-	-	-	-	500	500	-	
10-53-26	Website	-	-	12,722	9,421	13,500	18,665	5,165	Annual Increase, Accessibility, & AI Software
10-53-27	Special Projects	-	7,358	-	-	-	-	-	
10-53-28	Telephone	-	175	196	336	1,080	1,080	-	
10-53-33	Training	-	-	-	-	2,000	2,000	-	
10-53-38	Uniforms	-	-	65	-	100	100	-	
10-53-40	Mass Notification System	-	-	-	-	-	11,000	11,000	Moved from Administration
TOTAL EXPENDITURES		780	17,125	26,010	17,141	43,042	68,328	25,286	

FUND 10									
GENERAL FUND									
POLICE									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-54-31	Lone Peak Public Safety Dist.	2,735,870	2,857,933	3,035,196	1,588,156	3,176,312	3,342,158	165,846	1 new FT Position, wage adjustment
10-54-54	Contributions	-	-	44,949	-	26,000	26,000	-	Beer Tax pass through to LPPSD
	TOTAL EXPENDITURES	2,735,870	2,857,933	3,080,145	1,588,156	3,202,312	3,368,158	165,846	

FUND 10									
GENERAL FUND									
EMERGENCY SERVICES									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-57-11	Administration Expense	193,290	283,884	250,227	123,364	247,176	283,635	36,459	New contract attorney, dispatch increases
10-57-31	Lone Peak Public Safety Dist	2,058,415	2,174,621	2,405,818	1,408,524	2,817,049	2,689,615	(127,434)	Wage market adjustment, new formula
	TOTAL EXPENDITURES	2,251,705	2,458,504	2,656,045	1,531,888	3,064,225	2,973,250	(90,975)	

**FUND 10
GENERAL FUND
BUILDING INSPECTION**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-58-11	Salaries/Wages Full-Time	185,758	50,641	28,772	15,180	30,071	38,954	8,883	Reallocation away from Building Fund
10-58-12	Overtime	9,198	(250)	1,617	684	-	-	-	
10-58-13	Employee Benefits	98,083	26,676	16,165	9,468	16,814	21,477	4,663	
10-58-21	Professional Org. Memberships	605	516	-	-	-	-	-	
10-58-23	Mileage Reimbursement	34	-	-	-	-	-	-	
10-58-24	Tools, Supplies & Postage	104	96	137	-	-	-	-	
10-58-25	Fuel Expenditure Vehicles	3,086	306	-	-	-	-	-	
10-58-26	Technical Manuals & Code Books	60	517	-	-	-	-	-	
10-58-28	Software	2,588	628	-	-	-	-	-	
10-58-29	Cell Phone	2,197	1,023	1,605	-	-	-	-	
10-58-31	Professional & Tech. Services	54,121	-	4,870	4,465	9,000	9,000	-	
10-58-33	Continuing Education	4,361	902	86	-	-	-	-	
10-58-38	Uniforms	351	289	297	-	-	-	-	
10-58-74	Capital Outlay-Equipment	-	-	-	-	-	-	-	
10-58-75	Internal Service IT Expense	2,230	558	557	-	-	-	-	
TOTAL EXPENDITURES		362,777	81,901	54,106	29,798	55,885	69,431	13,546	

FUND 10

GENERAL FUND

STREETS AND ROADS

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-60-11	Salaries/Wages Full-Time	195,183	125,519	114,752	54,994	125,371	136,222	10,851	Reallocation away from Building Fund.
10-60-12	Overtime	12,492	6,704	4,275	1,512	8,000	8,000	-	
10-60-13	Employee Benefits	121,324	74,073	63,698	24,717	67,109	71,969	4,860	
10-60-14	Salaries/Wages Part-Time	128	1,245	2,090	1,173	3,641	-	(3,641)	
10-60-15	Overtime Snow Removal	27,065	11,469	4,913	112	12,000	12,000	-	
10-60-16	Radio Maintenance	606	360	432	72	750	750	-	
10-60-17	Mobile Telephones	3,824	2,710	2,379	987	3,500	3,500	-	
10-60-27	Street Light Power	68,591	68,972	82,065	44,824	82,000	82,000	-	
10-60-28	Street Light Repair	12,273	3,377	39,841	(563)	30,000	30,000	-	
10-60-30	Bldg Maintenance & Utilities	4,373	6,982	14,427	2,011	4,500	4,500	-	
10-60-31	Rep.Potholes, Crack Seal, Etc.	93,390	61,241	52,902	12,686	100,000	100,000	-	
10-60-33	Continuing Education	1,749	1,638	2,457	-	2,500	2,500	-	
10-60-34	Prof and Tech Services	15,611	10,265	3,079	2,061	10,000	10,000	-	
10-60-35	Professional Org. Memberships	-	-	-	198	250	250	-	
10-60-36	Office Supplies	353	214	192	-	500	500	-	
10-60-37	Sidewalk Repair & Maint	36,157	82,923	112,198	42,769	125,000	125,000	-	LTAP study imminent
10-60-38	Uniforms & Safety Wear	3,117	2,191	2,876	1,430	2,500	2,500	-	
10-60-39	Street Striping	19,939	13,315	21,285	24,678	40,000	40,000	-	
10-60-40	School Crossing Maintenance	1,407	4,623	1,400	1,004	3,000	3,000	-	
10-60-41	Pedestrian Crossings	10,548	6,414	4,592	174	14,000	14,000	-	
10-60-42	Technical Manuals & Code Books	-	-	-	-	200	200	-	
10-60-43	Software	-	-	-	150	19,200	49,200	30,000	Traffic monitoring software
10-60-47	Public Works Shop Tools & Sup	6,216	5,954	5,120	2,093	6,000	6,000	-	
10-60-48	Streets, Traffic, & Warn Signs	22,645	22,610	20,787	2,493	20,000	25,000	5,000	Increased demand
10-60-49	Snow Removal	140	-	-	-	-	-	-	
10-60-50	Equipment Repair & Maintenance	68	558	2,181	921	1,000	1,000	-	

**FUND 10
GENERAL FUND
STREETS AND ROADS**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
10-60-51	Fuel Expense Vehicles	14,246	15,255	13,572	3,983	13,100	13,100	-	
10-60-52	Snow Removal:Salt	77,247	61,982	7,574	14,341	60,000	60,000	-	
10-60-53	Snow Removal:Equipment Maint	13,191	22,761	12,179	1,840	25,000	25,000	-	
10-60-54	Snow Removal:Fuel & Oil	11,874	6,475	2,477	-	8,600	8,600	-	
10-60-56	Maintenance & Repair: Trucks	13,038	15,841	16,979	5,437	34,352	20,000	(14,352)	Truck service bed purchased in FY26
10-60-57	Maintenance & Repair:Equipment	22,930	23,376	28,489	9,518	25,000	30,000	5,000	Tentative number for GPS in snowplows
10-60-58	Snow Removal Equipment	13,852	1,874	17,171	329	25,000	25,000	-	
10-60-59	Capital Equipment Purchases	-	-	-	-	-	-	-	
10-60-61	Drug Testing	1,017	2,076	1,406	150	700	700	-	
10-60-73	Capital Outlay-Improvements	2,972	-	-	-	7,000	7,000	-	
10-60-74	Capital Outlay-Equipment	9,410	193	33,000	-	-	-	-	
10-60-75	Capital Outlay-Special Projects	-	-	-	-	-	-	-	
10-60-76	Internal Service IT Expense	1,790	1,790	1,790	1,720	1,720	1,530	(190)	
10-60-77	Traffic Calming & Ped Safety	-	-	70,159	65,174	100,000	150,000	50,000	Council priority - additional funds
	TOTAL EXPENDITURES	838,767	664,980	762,735	322,988	981,493	1,069,021	87,528	

FUND 10									
GENERAL FUND									
ENGINEERING									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-66-11	Salaries/Wages Full-Time	117,324	80,176	67,861	35,390	85,130	80,369	(4,761)	Updated time allocations
10-66-12	Overtime	68	117	12	-	500	500	-	
10-66-13	Employee Benefits	51,415	31,801	25,658	14,177	35,126	33,796	(1,330)	
10-66-29	Highland City PE Tracking Cost	2,215	2,691	88	-	10,000	10,000	-	
10-66-30	Car Allowance	3,763	4,787	5,083	3,000	6,000	6,000	-	
10-66-31	Professional & Tech Services	94,906	77,600	61,094	9,825	70,000	70,000	-	
10-66-32	GIS Survey	2,842	11,342	3,537	1,616	10,000	10,000	-	
10-66-33	Equipment-Supplies & Maint	976	-	699	259	1,000	1,000	-	
10-66-34	Fuel and Oil	-	326	-	-	-	-	-	
10-66-35	Continuing Education	3,141	934	2,601	695	2,000	2,000	-	
10-66-37	Telephone Reimbursement	1,161	1,167	345	233	1,080	1,080	-	
10-66-38	Uniforms	186	344	400	240	400	400	-	
10-66-39	Books, Memberships, & Subscrip	267	-	365	296	300	300	-	
10-66-42	Technical Manuals & Code Books	-	-	-	-	200	200	-	
TOTAL EXPENDITURES		278,263	211,287	167,743	65,732	221,736	215,645	(6,091)	

FUND 10

GENERAL FUND

PARKS AND RECREATION

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-70-11	Salaries/Wages Full-Time	151,855	279,532	303,271	186,160	410,202	436,151	25,949	Reallocation away from Cemetery Fund
10-70-12	Overtime	9,490	29,024	24,625	13,391	30,000	30,000	-	
10-70-13	Employee Benefits	73,813	174,870	173,979	107,933	231,769	269,930	38,161	
10-70-14	Seasonal Employees	89,640	265,662	115,299	147,309	149,000	163,900	14,900	Reallocation away from Cemetery Fund
10-70-15	Salaries/Wages Part-Time	-	-	109,663	-	180,421	196,213	15,792	Reallocation away from Cemetery Fund
10-70-16	Mobile Telephones	3,912	4,895	6,041	2,582	5,000	5,000	-	
10-70-17	Public Works Bldg Utilities	4,008	4,312	3,395	2,241	7,000	7,000	-	
10-70-19	Flowers, Mulch, & Tree Replace	-	-	2,542	817	3,500	3,500	-	
10-70-21	Org. and Training Memberships	710	350	565	-	500	500	-	
10-70-22	Water Park Maintenance	2,164	9,308	6,313	1,787	7,000	7,000	-	
10-70-24	Playground Maintenance & Rep.	777	14,105	29,879	13,395	69,000	69,000	-	
10-70-25	Equipment-Supplies & Maint.	4,453	20,439	24,389	8,134	26,000	26,000	-	
10-70-26	Water Park Chemicals	4,252	4,188	6,657	4,250	5,000	5,000	-	
10-70-27	Power for Parks, Clocks, & Tim	7,047	12,837	15,335	6,270	13,000	13,000	-	
10-70-28	Recreation	30,000	-	8,035	-	-	-	-	
10-70-29	Sprinkler Parts & Replacement	12,594	40,510	34,779	21,524	40,000	40,000	-	
10-70-30	Vehicle Maintenance & Repair	7,899	7,376	6,902	2,097	9,000	9,000	-	
10-70-31	Park Maintenance Contract	-	9,150	8,795	1,098	12,000	12,000	-	
10-70-32	Water Park Utilities	4,888	4,592	4,963	3,919	5,000	5,000	-	
10-70-33	Lawn Equipment Maintenance	13,782	11,723	12,005	5,818	13,000	13,000	-	
10-70-34	Fuel and Oil	13,403	40,300	34,174	26,737	45,000	45,000	-	
10-70-35	Continuing Education	3,465	3,200	3,031	695	3,200	3,200	-	
10-70-36	Office Supplies	141	102	153	-	500	500	-	
10-70-37	Uniforms & Safety Wear	2,961	6,405	7,838	1,824	7,500	7,500	-	
10-70-38	Trail Maintenance	73,274	146,805	41,122	38	260,000	260,000	-	

FUND 10

GENERAL FUND

PARKS AND RECREATION

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES
		FY2023	FY2024	FY2025	ACTUALS DEC 2025	BUDGET FY2026	BUDGET FY2027	FY2026 TO FY2027	
10-70-39	Fertilizer & Weed Killer	38,736	107,887	126,770	49,073	135,000	135,000	-	
10-70-40	Public Works Shop Tools & Supp	1,844	8,367	3,322	922	4,000	4,000	-	
10-70-41	Arbor Day Tree Purchases	28,964	30,116	30,000	346	30,000	30,000	-	
10-70-42	Replacement Trees & Maint	10,225	81	10,123	3,898	20,000	20,000	-	
10-70-43	Tree Tools & Vehicle	39	770	-	-	-	-	-	
10-70-44	Highland Glen Park Improvement	55,328	18,176	12,027	1,790	20,000	40,000	20,000	Council priority - Bike Park Maintenance
10-70-45	UT Cnty Murdock Trail Maint	8,689	23,937	4,357	2,542	15,000	15,000	-	
10-70-46	Highland Family Park Maint	-	29,335	38,834	15,193	35,000	35,000	-	
10-70-47	Charging for PI	108,000	108,000	108,000	108,000	108,000	108,000	-	
10-70-48	Restroom Maint. & Port-O-Potty	14,303	27,496	37,224	21,096	35,000	35,000	-	
10-70-49	Parks Equipment Move	13,187	16,428	16,428	8,214	-	-	-	
10-70-50	Field Rental Costs (POPotty)	2,833	3,098	3,428	1,416	3,000	3,000	-	
10-70-51	Disc Golf Expense	540	-	-	-	-	-	-	
10-70-52	Software	-	-	-	-	16,500	16,500	-	
10-70-69	Equipment Lease & Maintenance	3,508	3,488	3,220	-	3,500	3,500	-	
10-70-74	Small Equipment	17,999	76,446	17,287	1,141	30,000	30,000	-	
10-70-75	Capital Equipment Purchases	10,225	275	86,290	-	-	-	-	
10-70-76	Internal Service IT Expense	800	800	800	1,890	1,890	3,030	1,140	
	TOTAL EXPENDITURES	829,749	1,544,385	1,481,859	773,539	1,989,482	2,105,424	115,942	

**FUND 10
GENERAL FUND
COMMUNITY EVENTS**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
EXPENDITURES									
10-72-11	Salaries/Wages Full-Time	27,330	38,858	3,324	3,042	5,867	66,339	60,472	Council Priority - converstion to full time position
10-72-12	Overtime	(48)	1,997	7,415	5,957	4,500	4,500	-	
10-72-13	Employee Benefits	5,824	6,223	9,987	7,377	6,842	29,500	22,658	Council Priority - converstion to full time position
10-72-14	Salaries/Wages Part-Time	-	461	39,799	13,445	43,013	23,202	(19,811)	Council Priority - 1FT conversion, 1PT with more hours
10-72-23	Mileage Reimbursement	79	-	-	29	300	300	-	
10-72-28	Mobile Phone	579	-	929	277	800	800	-	
10-72-30	Uniforms	72	230	78	-	300	300	-	
10-72-33	Continuing Education	-	-	-	-	1,550	1,550	-	
10-72-35	Community Center Utilities	5,216	7,580	5,435	3,115	5,000	5,000	-	
10-72-36	Community Center Bldg Maint.	5,779	4,380	6,392	2,375	7,000	7,000	-	
10-72-55	Highland Fling Expense	55,294	54,604	78,490	46,111	60,000	60,000	-	Council Priority - increased Fling spending
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	2,315	2,579	-	3,500	3,500	-	
10-72-63	Community Enrichment	20,254	24,139	29,919	43,625	42,500	50,000	7,500	Council Priority - Christmas Lights
10-72-65	Youth Council	-	-	-	4,317	7,500	7,500	-	
10-72-70	Internal Service IT Expense	1,730	1,730	1,730	2,200	2,200	2,110	(90)	
	TOTAL EXPENDITURES	128,850	145,518	189,078	134,869	195,872	266,601	70,729	

FUND 10									
GENERAL FUND									
GARBAGE									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	EXPENDITURES								
10-73-11	Salaries/Wages Full-Time	28,429	29,704	23,032	12,408	23,558	10,595	(12,963)	Employee reallocation
10-73-12	Overtime	202	349	313	119	-	-	-	
10-73-13	Employee Benefits	11,851	14,461	11,410	6,262	13,241	7,397	(5,844)	
10-73-14	Salaries/Wages Part-Time	-	691	648	535	2,649	8,216	5,567	
10-73-26	Utility Billing	9,465	15,938	15,168	6,647	18,500	18,500	-	
10-73-45	Credit Card Fees	6,103	10,452	9,457	4,143	12,000	12,000	-	
10-73-49	North Pointe Tipping Fees	278,543	305,573	319,598	155,385	351,085	377,500	26,415	North Pointe increases
10-73-50	Hauling Contract	806,872	994,564	993,988	513,642	1,115,850	1,170,527	54,677	Waste Management increases
10-73-70	Internal Service IT Expense	380	1,100	1,100	470	470	620	150	
10-73-80	Indirect Overhead	-	12,582	28,331	34,218	34,218	36,955	2,737	
	TOTAL EXPENDITURES	1,141,844	1,385,415	1,403,045	733,830	1,571,571	1,642,310	70,739	

**FUND 10
GENERAL FUND
TRANSFERS OUT**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
TRANSFERS OUT									
10-90-90	Transfer to Capital Imp Fund	4,146,830	1,690,000	-	-	-	-	-	
10-90-89	Transfer to Parks Capital Imp Fund	-	-	70,000	70,000	70,000	133,000	63,000	Parks capital equipment replacement/saving program
10-90-88	Transfer to Roads Capital Imp Fund	-	660,000	1,430,000	630,000	630,000	655,000	25,000	Half of B&C road funds & 5th 5th funds
10-90-87	Transfer to Bldg Capital Imp Fund	-	1,140,000	321,542	-	-	100,000		Building safety improvements
10-90-91	Transfer to Debt Service Fund	347,813	499,000	363,481	-	-	-	-	
10-90-96	Transfer to Open Space Fund	270,941	-	-	-	-	-	-	
10-90-93	Transfer to Library Fund	-	-	-	20,966	20,966	-	(20,966)	No transfer needed
10-90-98	Transfer to Cem. Perpet. Fund	-	-	-	-	-	-	-	
TOTAL TRANSFERS OUT		4,765,584	3,989,000	2,185,023	720,966	720,966	888,000	67,034	

FUND 21

CEMETERY PERPETUAL FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					\$ 137,590	\$ 49,015		
	REVENUES								
21-30-90	Transfer from General Fund	-	-	-	-	-	-	-	
21-32-01	Cemetery Plot Sales	330,437	436,408	393,178	151,939	315,000	331,800	16,800 Appears to be misallocated revenue	
21-32-04	Opening/Closing	-	-	-	7,250	60,000	15,000	Appears to be misallocated revenue	
21-32-03	Other Income	-	-	-	250	7,500	500	(7,000)	
21-36-10	Interest Earnings	9,656	5,146	8,084	2,535	2,963	5,000	2,037	
21-39-90	PY Carryover Budgeted	-	-	-	-	100,898	-	(100,898) TBD	
	TOTAL REVENUES	340,093	441,554	401,262	161,974	486,361	352,300	(89,061)	
	EXPENDITURES & TRANSFERS								
21-43-11	Salaries/Wages Full-Time	74,501	83,672	108,109	66,861	152,875	111,401	(41,474) Shifting from multiple employees to sexton & part-time	
21-43-12	Overtime	9,356	11,725	16,373	7,144	15,000	15,000	-	
21-43-13	Employee Benefits	43,390	50,259	60,950	37,156	85,843	53,383	(32,460) Shifting from multiple employees to sexton & part-time	
21-43-14	Seasonal Employees	13,804	20,444	7,242	10,498	7,000	22,000	15,000 Shifting from multiple employees to sexton & part-time	
21-43-15	Salaries/Wages Part-Time	-	-	10,031	-	14,428	32,125	17,697 Shifting from multiple employees to sexton & part-time	
21-43-17	Public Works Bldg Utilities	2,305	1,816	2,150	1,162	2,000	2,000	-	
21-43-18	Public Works Shop Tools & Supp	1,890	1,761	1,810	191	1,800	1,800	-	
21-43-19	Flowers, Mulch & Tree Replace	2,303	3,741	4,000	1,073	4,000	4,000	-	
21-43-20	Sprinkler Repair & Maintenance	3,580	5,400	6,370	7,231	6,000	6,000	-	
21-43-21	Fertilizer & Weed Killer	14,191	8,480	9,847	3,291	15,000	15,000	-	
21-43-24	Operations & Maintenance	4,903	4,909	2,114	1,512	6,000	6,000	-	
21-43-25	Fuel & Oil	2,492	3,670	3,219	267	3,500	3,500	-	
21-43-26	Equip. Repairs & Maint.	3,432	2,913	2,583	255	3,500	3,500	-	
21-43-28	Equipment Lease & Maintenance	3,567	3,478	3,000	295	3,500	3,500	-	
21-43-31	Engineering/Professional Svcs	361	-	2,595	8,675	2,000	2,000	-	
21-43-36	GIS Maint & Software	-	6,661	800	20	7,000	7,000	-	
21-43-69	Office Equipment/IT	620	1,863	592	-	1,200	1,200	-	

FUND 21										
CEMETERY PERPETUAL FUND										
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES	
21-43-74	Capital Outlay	103,534	79,095	18,498	-	33,000	33,000	-		
21-43-75	Internal Service IT Expense	640	640	640	960	960	970	10		
21-43-80	Indirect Overhead	10,122	4,550	5,794	7,334	7,334	7,921	587		
21-43-81	Insurance Expense	1,077	577	1,089	1,104	1,200	1,200	-		
21-90-90	Transfer to General Fund	252,044	-	145,902	-	100,898	-	(100,898)	TBD	
	TOTAL EXPENDITURES & TRANSFERS	548,111	295,653	413,709	155,028	474,038	332,500	(141,538)		
	Surplus (Deficit)	(208,018)	145,901	(12,447)	6,946	12,323	19,800			

**FUND 22
LIBRARY FUND**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
Beginning Fund Balance:						\$ 91,746	\$ 81,746		
REVENUES									
22-30-90	Transfer from General Fund	-	-	-	20,966	20,966		(20,966)	Not needed.
22-31-10	Property Taxes	299,719	303,459	315,797	285,643	322,705	332,386	9,681	3% growth from new residents
22-31-XX	Proposed Property Tax Increase	-	-	-	-	-	171,600	171,600	Property tax increase (\$28.65 per year on average home.)
22-31-11	Delinquent Property Taxes	19,568	20,169	26,149	3,145	20,000	20,000	-	
22-31-12	Motor Vehicle Tax	21,901	21,462	21,111	10,631	21,000	21,000	-	
22-32-10	Fees & Fines	15,990	16,584	18,736	5,440	8,000	10,000	2,000	
22-32-11	Non-Resident Cards	34,391	37,426	38,810	17,876	38,250	38,250	-	
22-32-12	Proctoring Services	67	13	-	-	-	-	-	
22-32-13	Printing	1,419	1,481	2,211	1,168	2,000	2,000	-	
22-36-10	Interest Income	4,041	4,188	4,348	660	2,827	2,000	(827)	
22-36-11	Donations	419	1,110	11,000	3	500	500	-	
22-36-12	Grants	18,222	8,342	5,140	-	4,000	5,187	1,187	
22-36-42	Credit Card Fees	-	-	927	469	1,500	1,000	(500)	
22-39-90	PY Carryover Budget	-	-	-	-	10,000	-	(10,000)	
TOTAL REVENUES		415,736	414,234	444,230	346,000	451,748	603,923	152,175	
EXPENDITURES									
22-43-11	Salaries/Wages Full-Time	97,115	86,367	106,111	62,797	115,340	169,113	53,773	Transition of PT to FTE
22-43-12	Overtime	-	-	44	-	-	-	-	
22-43-13	Employee Benefits	45,069	49,838	51,179	34,020	56,895	119,480	62,585	Transition of PT to FTE, staff change
22-43-14	Seasonal Employees						5,000		
22-43-14	Salaries/Wages Part-Time	114,761	137,535	148,331	79,741	159,458	165,965	6,507	Additional staff member to help with TLC demand
22-43-21	Equipment	3,224	1,124	9,964	2,402	2,000	3,200	1,200	
22-43-22	Library Board Expenses	97	140	121	44	250	250	-	
22-43-23	Books & Materials	31,778	44,125	51,733	17,502	55,000	65,712	10,712	Higher demand for digital materials (Libby), book replacement
22-43-25	Mileage Reimbursement	145	142	114	167	200	880	680	TLC Trips
22-43-27	Postage	205	197	5	-	200	200	-	

FUND 22										
LIBRARY FUND					MID-YEAR	ADOPTED	PROPOSED	CHANGE		
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	FY2026		
		FY2023	FY2024	FY2025	DEC 2025	FY2026	FY2027	TO FY2027	NOTES	
22-43-28	IT Software	25,482	13,097	13,333	8,754	14,500	14,500	-		
22-43-29	Printing	945	2,090	1,775	429	2,000	2,000	-		
22-43-30	Programming	9,589	13,011	10,365	2,619	10,000	12,000	2,000	Highland Senior Hub	
22-43-31	Phone Reimbursement	2,116	2,287	2,291	1,182	2,160	2,360	200		
22-43-32	Uniforms/Emp. Misc.	768	1,679	1,030	74	500	500	-		
22-43-33	Continuing Education	2,069	1,153	1,383	-	1,200	1,200	-		
22-43-35	Office Supplies	4,205	6,558	5,716	2,154	6,000	6,000	-		
22-43-50	Grant Expenditures	18,869	9,246	5,136	-	4,000	5,187	1,187		
22-43-61	Indirect Overhead	8,254	7,236	9,735	9,325	9,325	10,071	746		
22-43-62	Insurance Expense	895	874	1,362	1,380	1,500	1,500	-		
22-43-63	Credit Card Fees	-	-	700	438	1,500	1,500	-		
22-43-70	Capital Outlay	-	25,059	23,321	-	-	-	-		
22-43-75	Internal Service IT Expense	16,590	16,590	16,590	9,720	9,720	5,250	(4,470)		
	TOTAL EXPENDITURES	382,175	418,349	460,339	232,748	451,748	591,868	135,120		
	Surplus (Deficit)	33,562	(4,115)	(16,109)	113,251	-	12,055			

FUND 23									
PARKS TAX FUND									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					\$ 458,741	\$ 467,741		
	REVENUES								
23-31-30	Parks Tax	172,475	182,831	197,928	103,743	180,000	205,000	25,000	
23-36-10	Interest Earnings	3,661	13,606	14,939	4,762	9,000	5,000	(4,000)	
23-39-90	PY Carryover Budgeted	-	-	-	-	-	200,000	200,000	Two parks to make up for missed year.
	TOTAL REVENUES	176,135	196,438	212,867	108,505	189,000	410,000	221,000	
	EXPENDITURES								
23-40-10	Park Expenditures	-	-	-	174,315	180,000	405,000	225,000	Two parks to make up for missed year.
23-90-90	Transfer to Parks Capital Imp Fund	-	170,000	-	-	-	-	-	
	TOTAL EXPENDITURES	-	170,000	-	174,315	180,000	405,000	225,000	
	Surplus (Deficit)	176,135	26,438	212,867	(65,810)	9,000	5,000		

FUND 24									
BUILDING AND DEVELOPMENT FUND									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Unassigned Fund Balance:					\$ 763,388	\$ 573,028		
	REVENUES								
24-30-91	Transfer from General Fund	279,433	-	-	-	-	-	-	
24-32-21	Building Permits	5,385	1,098,117	642,967	290,944	650,000	500,000	(150,000)	Building slowing
24-32-22	Building Plan Check Fees	-	260,618	144,929	65,831	146,000	100,000	(46,000)	
24-32-28	Building Reinspection Fee	-	100	800	-	1,500	500	(1,000)	
24-32-29	Infrastructure Reimb. (Legal)	-	-	85	-	-	-	-	
24-34-10	Zoning	-	6,326	5,770	775	11,000	1,000	(10,000)	
24-34-14	Site Plan/Architectural Review	-	-	7,250	9,500	7,000	7,000	-	
24-34-15	Preliminary Review	-	4,920	6,090	-	6,000	5,000	(1,000)	
24-34-16	Final Review	-	3,008	8,192	2,458	5,000	4,000	(1,000)	
24-34-18	Public Works Inspection Fee	-	27,814	27,012	20,509	13,000	20,000	7,000	
24-34-21	Civil Review Fee	-	15,906	27,047	8,188	26,000	15,000	(11,000)	
24-34-22	Appeal Fee	-	-	-	-	3,500	3,500	-	
24-36-10	Interest Earnings	-	22,164	35,971	7,736	30,563	10,000	(20,563)	
24-36-42	Credit Card Fees	-	50,519	36,650	12,502	40,000	20,000	(20,000)	
24-39-90	PY Carryover	-	-	-	-	190,360	265,000	74,640	
	TOTAL REVENUES	284,818	1,489,492	942,762	418,443	1,129,923	951,000	(178,923)	
	ADMIN EXPENDITURES								
24-43-80	Indirect Overhead	-	17,254	24,453	24,876	24,876	26,866	1,990	
24-43-81	Insurance Expense	-	1,560	3,086	3,128	3,400	3,400	-	
24-43-82	Credit Card Fees	-	47,133	28,032	11,689	40,000	20,000	(20,000)	
	TOTAL ADMIN EXPENDITURES	-	65,947	55,571	39,693	68,276	50,266	(18,010)	
	PLANNING & ZONING EXPENDITURES								
24-52-11	Salaries/Wages Full-Time	3,166	87,488	172,745	84,435	167,070	207,658	40,588	Council priority - Planner Tech Position converted from PT
24-52-12	Overtime	54	267	897	227	2,000	2,000	-	
24-52-13	Employee Benefits	(442)	42,924	74,724	41,523	76,730	104,453	27,723	Council priority - Planner Tech Position converted from PT
24-52-14	Salaries/Wages Part-Time	-	17,992	12,996	5,788	16,264	18,385	2,121	

FUND 24										
BUILDING AND DEVELOPMENT FUND						MID-YEAR	ADOPTED	PROPOSED	CHANGE	
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	FY2026	NOTES
		FY2023	FY2024	FY2025	DEC 2025	FY2026	FY2027	FY2027	TO FY2027	
24-52-21	Professional Org. Memberships	-	-	154	-	1,000	1,000	1,000	-	
24-52-22	Public Notices	-	40	-	-	1,000	1,000	1,000	-	
24-52-23	Mileage Reimbursement	-	210	94	73	375	375	375	-	
24-52-25	Special Projects	-	8,435	104,389	25,426	30,000	-	-	(30,000)	General Plan Complete
24-52-27	Postage	-	-	-	-	-	-	-	-	
24-52-28	Software Licenses	-	5,550	1,350	1,350	2,700	2,700	2,700	-	
24-52-30	Uniforms	-	87	200	82	100	500	500	400	
24-52-31	Plat Recording Fees	-	256	1,004	294	2,200	1,000	1,000	(1,200)	
24-52-32	Planner & Professional Svc	-	21,881	2,201	800	8,640	8,640	8,640	-	
24-52-33	Continuing Education	-	722	2,905	614	7,125	7,125	7,125	-	
24-52-35	Phone Reimbursement	-	254	-	498	1,380	1,380	1,380	-	
24-52-74	Capital Outlay Equipment	-	-	31,290	-	-	-	-	-	
24-52-75	Internal Service IT Expense	-	-	-	-	-	2,810	2,810	-	New Line for this year
24-52-36	Appeal Authority	-	738	-	-	3,500	3,500	3,500	-	
	TOTAL PLANNING & ZONING EXP.	2,778	186,844	404,950	161,112	320,084	362,526	362,526	39,632	
	BUILDING INSPECTION EXPENDITURES									
24-58-11	Salaries/Wages Full-Time	2,872	161,636	158,581	79,930	205,663	198,006	198,006	(7,657)	Building slowing - reallocation of employees
24-58-12	Overtime	108	7,561	8,727	3,877	8,000	8,000	8,000	-	
24-58-13	Employee Benefits	193	83,132	86,877	45,690	114,657	115,448	115,448	791	
24-58-14	Salaries/Wages Part-Time	-	220	3,764	1,852	10,819	11,251	11,251	432	
24-59-11	Allocated Salaries/Wages Full-Time	2,441	117,876	209,239	104,156	204,525	84,859	84,859	(119,666)	
24-59-12	Allocated Overtime	-	4,154	4,405	2,084	2,000	2,000	2,000	-	
24-59-13	Allocated Employee Benefits	77	55,013	91,710	47,535	71,822	42,791	42,791	(29,031)	
24-59-14	Allocated Wages/Salaries Part-Time	-	487	3,126	1,736	4,627	9,272	9,272	4,645	
24-58-21	Professional Org. Memberships	-	156	550	64	700	700	700	-	
24-58-22	Community Engagement	-	-	-	-	850	850	850	-	
24-58-23	Mileage Reimbursement	-	273	12	-	500	500	500	-	
24-58-24	Tools, Supplies & Postage	-	251	49	399	200	200	200	-	
24-58-25	Fuel Expenditure Vehicles	-	2,392	2,104	1,148	3,500	3,500	3,500	-	
24-58-26	Technical Manuals & Code Books	-	2,003	946	440	2,000	2,000	2,000	-	

FUND 24

BUILDING AND DEVELOPMENT FUND

ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE	NOTES
		FY2023	FY2024	FY2025	ACTUALS DEC 2025	BUDGET FY2026	BUDGET FY2027	FY2026 TO FY2027	
24-58-28	Software	-	4,899	1,350	3,850	4,850	4,850	-	
24-58-29	Cell Phone	-	1,643	1,601	1,424	3,000	3,000	-	
24-58-31	Professional & Tech. Services	-	118,129	84,279	12,780	88,000	40,000	(48,000)	Building slowing. Less use of contract inspectors.
24-58-33	Continuing Education	-	4,046	6,620	5,099	5,400	5,400	-	
24-58-38	Uniforms	-	375	375	162	900	900	-	
24-58-75	Internal Service IT Expense	-	1,672	1,673	9,550	9,550	4,610	(4,940)	
	TOTAL BUILDING INSPECTION EXP.	5,691	565,917	665,985	321,775	741,563	538,137	(203,426)	
	TOTAL EXPENDITURES	8,469	818,708	1,126,507	522,580	1,129,923	950,929	(181,804)	
	Surplus (Deficit)	276,349	670,784	(183,745)	(104,137)	-	71		

FUND 30										
DEBT SERVICE FUND										
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	ADOPTED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES	
	Beginning Fund Balance:					\$ 17,448	\$ 17,448			
	REVENUES									
30-30-90	Transfer from Building Capital Imp Fund	83,483	60,000	70,000	439,864	439,864	421,263	(18,601)	From building capital improvement impact fees	
30-30-91	Transfer from General Fund	347,813	499,000	363,481	-	-	-	-		
30-30-92	Transfer from Cap Proj Park	517,273	400,000	517,776	514,815	514,815	530,507	15,692	From parks impact fees	
30-33-30	Debt Service Fund Surplus	-	-	-	-	-	-	-		
	TOTAL REVENUES	948,569	959,000	951,257	954,679	954,679	951,770	(2,909)		
	EXPENDITURES									
30-40-56	2016 Bond Principal (2007 Ref)	452,000	475,000	472,000	479,000	479,000	505,000	26,000	Parks bond principal	
30-40-57	2016 Bond Interest (2007 Ref)	65,273	53,470	43,169	20,598	35,815	25,507	(10,308)	Parks bond interest	
30-40-58	2020 Bond Principal (Ref)	411,000	404,000	422,000	433,000	433,000	419,000	(14,000)	Building bond principal	
30-40-59	2020 Bond Interest (Ref)	20,296	14,262	9,355	4,826	6,864	2,263	(4,601)	Building bond interest	
30-90-90	Transfer to General Fund	-	841,000	-	-	-	-	-		
	TOTAL EXPENDITURES	948,569	1,787,732	946,524	937,424	954,679	951,769	(2,909)		
	Surplus (Deficit)	0	(828,732)	4,733	17,255	-	1			

FUND 40 PARKS CAPITAL IMPROVEMENT FUND		ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
Beginning Fund Balance:						\$ 3,303,776	\$ 3,063,694		
REVENUES									
40-30-90	Transfer from General Fund	3,455,387	-	70,000	70,000	70,000	133,000	63,000	Playground surface plus capital savings
40-30-91	Transfer from Other Funds	-	470,000	-	-	-	-	-	
40-34-71	Park Impact Fees	638,272	1,473,395	504,793	201,632	545,700	350,000	(195,700)	Building slowing
40-34-75	Miscellaneous Fees	-	-	-	-	-	-	-	
40-34-76	Sale of Property	-	16,511	9,032	-	10,000	5,000	(5,000)	
40-36-10	Interest Income	292,582	339,142	222,308	38,297	106,133	75,000	(31,133)	
40-36-15	Grants	-	51,063	37,699	-	2,202,050	-	(2,202,050)	MAG grant for Mitchell Hollow Trail. Will need to carry into FY27
40-36-18	Park Donations	757,558	49,719	261,000	100	-	-	-	
40-36-20	Park Donations Highland Glen	-	-	-	-	-	-	-	
40-39-90	PY Carryover Budgeted	-	-	-	-	240,082	560,000	319,918	Capital projects, debt payment
TOTAL REVENUES		5,143,798	2,399,830	1,104,832	310,029	3,173,965	1,123,000	(2,050,965)	
EXPENDITURES & TRANSFERS									
40-40-31	Professional & Tech Services	4,490	-	-	-	-	-	-	
40-40-71	Major Park Constr/Repair	-	-	84,751	-	195,000	250,000	55,000	Council Priority - Beacon Hills
40-40-73	Spring Creek Park Construction	-	-	-	-	-	-	-	
40-40-75	Park Equipment Purchase & Savings	291,816	13,993	69,622	-	70,000	70,000	-	
40-40-76	Trails	123,178	18,000	238,513	104,551	2,347,050	50,000	(2,297,050)	Mitchell Hollow Trail. Will need to carryover into FY27. + Angels Gate Trailhead reroute
40-40-78	Highland Family Park	4,820,682	2,937,558	3,049,879	-	30,000	155,000	125,000	Trail lights + Playground resurfacing
40-40-79	Cemetery Capital Project	-	-	-	-	-	-	-	
40-40-80	Highland Glen Park Imp	1,015	-	-	878	15,000	65,000	50,000	Council Priority - Bike Park
40-40-86	Bond Trust Fees	2,100	2,100	2,100	-	2,100	2,100	-	
40-90-10	Transfer to Debt Service Fund	517,273	400,000	517,776	514,815	514,815	530,507	15,692	
TOTAL EXPENDITURES & TRANSFERS		5,760,553	3,371,651	3,962,641	620,244	3,173,965	1,122,607	(2,051,358)	
Surplus (Deficit)		(616,755)	(971,821)	(2,857,809)	(310,216)	-	393		

FUND 41									
ROADS CAPITAL IMPROVEMENT FUND									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					\$ 2,435,034	\$ 1,880,115		
	REVENUES								
41-30-90	Transfer from General Fund	416,383	1,400,000	1,430,000	630,000	630,000	655,000	25,000	Half of B&C Roads & 5th 5th
41-33-60	MAG Grant Corridor Preservation	-	332,838	-	-	5,400,000	-	(5,400,000)	4800 West Project. Will need to carryover into FY27.
41-34-72	Road Impact Fees	61,024	125,252	89,066	17,544	46,400	-	(46,400)	Impact fee study coming
41-34-74	Miscellaneous Revenue	(0)	35	47,184	-	-	-	-	
41-36-10	Interest Income	15,500	4,001	73,942	19,605	30,081	40,000	9,919	
41-36-15	Grants	-	-	-	-	140,000	-	(140,000)	4800 West Project. Will need to carryover into FY27.
41-39-90	PY Carryover Budgeted	-	-	-	-	554,919	50,000	(504,919)	Impact fee study
	TOTAL REVENUES	492,907	1,862,125	1,640,192	667,149	6,801,400	745,000	(6,056,400)	
	EXPENDITURES								
41-40-31	Professional & Tech Services	-	-	-	-	-	50,000	50,000	Impact fee study
41-40-61	East/West Corridor	(29,200)	-	-	-	-	-	-	
41-40-70	Capital Road Projects	-	160,385	1,800	14,240	430,000	-	(430,000)	Impact fee study coming
41-40-71	Major Road Maintenance	652,419	501,875	342,265	244,019	475,000	695,000	220,000	Increased maintenance
41-40-79	Road Project Matching	498,119	43,775	170,007	-	5,850,000	-	(5,850,000)	4800 West Project. Will need to carryover into FY27.
41-40-95	Appropriation to Imp Fee Fund Balance	-	-	-	-	46,400	-	(46,400)	Impact fee study coming
41-40-81	Capital Outlay-Equipment	278,868	116,263	112,990	-	-	-	-	
	TOTAL EXPENDITURES	1,400,206	822,297	627,062	258,259	6,801,400	745,000	(6,056,400)	
	Surplus (Deficit)	(907,299)	1,039,828	1,013,131	408,890	-	-		

FUND 42									
BUILDINGS CAPITAL IMPROVEMENT FUND									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					\$ 2,106,725	\$ 1,716,252		
	REVENUES								
42-30-90	Transfer from General Fund	-	2,090,000	321,542	-	-	100,000	100,000	Building safety improvement
42-30-91	Transfer from Other Funds	-	470,000	-	-	-	-	-	
42-36-10	Interest Income	42,689	65,625	137,252	28,028	50,312	50,312	-	
42-36-12	PSD Impact Fee	83,483	176,158	87,780	25,650	65,200	-	(65,200)	Impact fee study imminent
42-39-90	PY Carryover Budgeted	-	-	-	-	470,473	373,000	(97,473)	Building projects complete
	TOTAL REVENUES	126,172	2,801,783	546,574	53,678	585,985	523,312	(62,673)	
	EXPENDITURES & TRANSFERS								
42-40-67	New Parks Maintenance Bldg.	21,850	94,507	2,163,287	434,236	-	-	-	
42-40-65	Building Improvements	-	-	32,876	-	144,621	100,000	(44,621)	Building safety improvements
42-40-71	Miscellaneous Costs	-	-	-	19,249	-	-	-	
42-40-86	Bond Fees	1,500	1,500	1,500	-	1,500	1,500	-	
42-90-00	Transfer To Debt Service	83,483	60,000	70,000	439,864	439,864	421,263	(18,601)	Bond payment
	TOTAL EXPENDITURES & TRANSFERS	106,833	156,007	2,267,663	893,349	585,985	522,763	(63,222)	
	Surplus (Deficit)	19,339	2,645,776	(1,721,089)	(839,671)	-	549		

FUND 44										
TOWN CENTER EXACTION FUND					MID-YEAR	ADOPTED	PROPOSED	CHANGE		
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	FY2026	NOTES	
		FY2023	FY2024	FY2025	DEC 2025	FY2026	FY2027	TO FY2027		
	Beginning Fund Balance:					\$ 8,428	\$ 8,428			
	REVENUES									
44-36-10	Interest Income	10,731	11,422	2,233	451	-	-	-		
44-36-13	Town Center Exaction	-	16,389	-	-	-	-	-		
44-39-90	PY Carryover Budgeted	-	-	-	-	-	-	-		
	TOTAL REVENUES	10,731	27,812	2,233	451	-	-	-		
	EXPENDITURES & TRANSFERS									
44-40-70	Exaction Fee Reimbursed to Dev	-	-	-	-	-	-	-		
44-90-90	Transfer to Capital Improvement Fund	-	300,000	-	-	-	-	-		
	TOTAL EXPENDITURES & TRANSFERS	-	300,000	-	-	-	-	-		
	Surplus (Deficit)	10,731	(272,188)	2,233	451	-	-			

FUND 52										
SEWER FUND										
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES	
	Beginning Fund Balance:					\$ 4,072,440	\$ 4,166,027			
	REVENUES									
52-30-91	Transfer from Other Funds	29,587	-	-	-	-	-	-		
52-37-10	Sewer Services	2,409,834	2,525,039	2,696,561	1,424,043	2,976,000	2,976,000	-	Per LRB rate study	
52-37-20	Impact Fees	298,007	723,310	187,791	65,830	250,000	100,000	(150,000)	Slowing building	
52-37-50	Sewer Finance	-	-	-	-	-	-	-		
52-38-10	Interest Earnings	111,803	163,181	180,782	46,585	137,567	75,000	(62,567)		
52-38-11	Developer Contributions	-	-	-	-	-	-	-		
52-38-80	Miscellaneous	(0)	26,298	-	-	-	-	-		
52-38-90	Sewer Connections	500	2,296	-	2,296	-	-	-		
52-38-95	PY Carryover	-	-	-	-	253,000	585,000	332,000	Capital projects	
	TOTAL REVENUES	2,849,730	3,440,124	3,065,134	1,538,754	3,616,567	3,736,000	119,433		
	EXPENDITURES									
52-40-11	Salaries/Wages Full-Time	189,530	149,273	165,020	82,188	167,304	212,389	45,085	Reallocation out of cemetery fund per sexton hiring.	
52-40-12	Overtime	8,680	5,304	7,525	3,901	8,000	8,000	-		
52-40-13	Employee Benefits	90,201	74,833	84,047	46,377	88,859	121,170	32,311		
52-40-14	Salaries/Wages Part-Time	-	3,858	6,863	6,174	15,817	14,382	(1,435)		
52-40-17	Radio Maintenance & Tower Rent	87	493	436	55	100	100	-		
52-40-18	Mobile Telephones	2,708	2,727	2,301	971	3,400	3,400	-		
52-40-19	PW Building Utilities	4,354	5,743	4,845	1,816	3,500	3,500	-		
52-40-20	Insurance Expense	14,711	10,186	11,800	12,910	13,000	13,000	-		
52-40-21	Professional Org. Memberships	-	-	-	-	-	-	-		
52-40-23	Continuing Education	211	2,028	2,166	492	2,500	2,500	-		
52-40-24	Office Supplies/IT	69	102	198	-	1,500	1,500	-		
52-40-25	Equip-Repair & Maintenance	832	1,499	106	-	1,500	1,500	-		

FUND 52										
SEWER FUND										
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES	
52-40-87	Saving for Cap Asset Replacement	-	-	-	-	346,587	-	(346,587)		
52-40-27	Power for Lift Stations	20,028	19,405	29,725	10,350	22,000	22,000	-		
52-40-28	Fuel and Oil	4,430	5,813	3,353	1,236	6,600	6,600	-		
52-40-29	Uniforms & Safety Wear	2,747	2,291	3,083	1,437	2,250	2,250	-		
52-40-30	Equipment Supplies	826	1,400	9,593	256	5,000	5,000	-		
52-40-32	Engineering/Prof Services	3,846	16,703	24,220	7,138	25,000	25,000	-		
52-40-33	Lift Stations, Maint & Repairs	10,968	18,660	42,767	12,493	13,700	13,700	-		
52-40-34	PW Shop Tools & Supplies	663	2,000	896	-	2,000	2,000	-		
52-40-35	Blue Stakes Expense	-	285	-	-	300	300	-		
52-40-36	Utility Billing	9,465	13,400	15,168	6,647	14,000	14,000	-		
52-40-37	Credit Card fees	6,103	8,702	9,457	4,143	5,178	5,178	-		
52-40-41	System Repairs	115	5,094	4,164	681	20,000	20,000	-		
52-40-42	TSSD Collection & Disposal Fee	968,300	1,429,526	1,837,056	752,643	2,073,300	2,280,666	207,366	TSSD Increases	
52-40-43	American Fork Sewer Fees	29,158	2,430	-	-	-	-	-		
52-40-50	Scada Maint & Upgrade	13,494	1,047	795	-	16,500	16,500	-		
52-40-51	Software	-	-	-	150	16,930	16,930	-		
52-40-59	Capital Equipment Purchases	37,725	193	117,610	40,391	125,000	75,000	(50,000)	Vac truck purchase in FY26	
52-40-70	Capitay Outlay-Lift Station Ph	-	15,679	-	-	-	-	-		
52-40-71	Pump Maint	-	-	-	-	11,000	11,000	-		
52-40-72	Dry Creek Sewer Line/Lift St	-	-	-	-	-	-	-		
52-40-73	Capital Expenses/Projects	2,734,482	219,082	192,630	272,337	516,000	741,000	225,000	CIPP lining, Council priority - Security at infrastructure facilities	
52-40-76	Bad Debt Expense	16	13	4	(1)	-	-	-		
52-40-78	Manholes, Root, Infiltration	-	3,122	23,797	-	16,500	16,500	-		
52-40-80	Indirect Overhead	108,276	41,357	58,039	70,592	70,592	76,239	5,647		
52-40-85	Internal Service IT Expense	1,930	1,930	1,930	2,650	2,650	2,910	260		
	TOTAL EXPENDITURES	4,263,955	2,064,179	2,659,596	1,338,027	3,616,567	3,734,215	117,647		
	Surplus (Deficit)	(1,414,224)	1,375,945	405,538	200,727	-	1,785			

FUND 53

PRESSURIZED IRRIGATION FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
Beginning Fund Balance:						\$ 5,023,956	\$ 5,149,735		
REVENUES									
53-30-90	Transfer from General Fund	108,000		-	-	-	-	-	
53-37-05	Transfer from Other Funds	81,263	(0)	-	-	-	-	-	
53-37-10	Service Charges	2,454,176	2,560,868	2,587,655	1,379,869	2,608,000	2,658,000	50,000	Growth
53-37-11	Special Service Charges	1,000	-	17,000	-	-	-	-	
53-37-20	Impact Fees	474,679	444,370	415,555	179,849	314,000	300,000	(14,000)	Slowing building
53-37-31	PI Water Meters	49,077	58,162	52,175	21,706	50,000	40,000	(10,000)	
53-38-10	Interest Earnings	163,903	269,677	225,253	49,177	193,021	100,000	(93,021)	
53-38-11	Developer Contributions	-	-	-	-	-	-	-	
53-38-90	Grant Revenue	2,443,114	2,368,608	1,609,659	-	-	-	-	
53-38-95	PY Carryover	-	-	-	-	-	-	-	
	TOTAL REVENUES	5,775,213	5,701,684	4,907,298	1,630,601	3,165,021	3,098,000	(67,021)	
EXPENDITURES & TRANSFERS									
53-40-11	Salaries/Wages Full-Time	189,608	248,197	250,317	115,737	243,638	266,732	23,094	Slowing building. Reallocated employee costs.
53-40-12	Overtime	9,893	25,394	25,418	8,258	16,000	16,000	-	
53-40-13	Employee Benefits	92,860	122,977	116,647	58,669	129,266	133,358	4,092	
53-40-14	Seasonal Employees	13,095	7,908	10,399	6,629	15,000	15,000	-	
53-40-15	Salaries/Wages Part-Time	-	-	7,702	-	15,817	14,382	(1,435)	
53-40-17	Radio Maintenance & Tower Rent	-	-	-	-	26,925	26,925	-	
53-40-18	Mobile Telephones	2,822	3,374	3,886	1,670	3,000	3,000	-	
53-40-19	PW Building Utilities	4,008	3,800	3,370	1,402	4,000	4,000	-	
53-40-20	Insurance Expense	22,087	26,513	19,970	21,889	22,000	22,000	-	
53-40-21	Professional Org. Memberships	831	250	-	-	1,000	1,500	500	
53-40-22	Uniforms & Safety Wear	887	740	1,411	557	1,500	2,000	500	

FUND 53										
PRESSURIZED IRRIGATION FUND										
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES	
53-40-23	Continuing Education	934	2,341	2,034	-	2,000	2,000	-		
53-40-24	Office Supplies/IT	84	272	143	117	600	600	-		
53-40-25	Equip-Repairs & Maintenance	-	-	-	40	2,500	2,500	-		
53-40-87	Saving for Cap Asset Replacement	-	-	-	-	125,779	395,000	269,221		
53-40-27	Power For Lift Stations	169,506	136,019	253,535	268,949	245,000	340,000	95,000	Predicting increased need for PI well use and RMP increases.	
53-40-28	Fuel & Oil	3,759	6,565	5,396	1,479	6,600	6,600	-		
53-40-29	Equipment Supplies	203	1,000	-	5,273	5,000	5,000	-		
53-40-30	PI Meter Purchases	219	0	24,032	-	50,000	50,000	-		
53-40-31	Professional & Tech. Services	(21,678)	14,992	23,233	6,785	45,000	45,000	-	Council priority - water conservation education	
53-40-32	Engineering Expenses	-	-	-	-	-	-	-		
53-40-35	Blue Stakes Expenses	2,471	1,863	2,474	-	2,400	2,400	-		
53-40-36	Utility Billing	9,465	13,400	15,168	6,647	14,000	14,000	-		
53-40-37	PW Shop Tools & Supplies	430	1,786	2,281	573	1,500	1,500	-		
53-40-38	Pump, Well, PRV Repair & Maint	3,847	11,893	61,429	389	105,200	105,200	-		
53-40-40	SCADA Maintenance	13,730	6,471	1,170	2,744	15,000	15,000	-		
53-40-41	System Repairs	9,177	11,220	11,031	8,470	35,000	35,000	-		
53-40-43	System Connection Costs	-	-	-	-	-	-	-		
53-40-45	Credit Card Fees	6,103	8,702	9,457	4,143	7,000	7,000	-		
53-40-50	Grant Expenditures	3,303,478	2,623,407	2,207,468	217,220	-	-	-		
53-40-51	Software	-	-	-	150	16,930	16,930	-		
53-40-59	Capital Equipment Purchases	37,725	193	34,678	40,391	50,000	50,000	-		
53-40-60	Capital Expenses/Projects	601,031	251,553	2,525,093	748,022	500,000	505,000	5,000	Capital facilities plan	
53-40-73	Water Share Purchases	-	10	(1,203)	-	-	100,000	100,000	Council priority	
53-40-74	Water Share Assessments	273,277	348,552	805,724	627,501	1,230,000	662,000	(568,000)	Prepayment in prior fiscal year	
53-40-75	Interest Expense Bonds	-	-	-	-	-	-	-		
53-40-77	Interest Expense Saved Shares	22,471	33,384	16,225	-	25,000	25,000	-		
53-40-78	Valve Collar Replacements	-	-	17,905	-	12,500	12,500	-		
53-40-79	Pond Maintenance	-	32	3	-	12,500	12,500	-		

FUND 53										
PRESSURIZED IRRIGATION FUND										
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES	
53-40-80	Indirect Overhead	116,125	141,491	59,689	59,426	59,426	64,180	4,754		
53-40-81	Equipment Lease & Maintenance	6,420	6,404	8,007	-	6,500	6,500	-		
53-40-85	Internal Service IT Expense	2,360	2,360	2,360	3,440	3,440	3,070	(370)		
53-40-90	Transfer Out Oth Non Operating	108,000	108,000	-	-	-	-	-		
53-40-91	Transfer to General Fund	-	-	108,000	108,000	108,000	108,000	-		
	TOTAL EXPENDITURES & TRANSFERS	5,005,228	4,171,063	6,634,451	2,324,571	3,165,021	3,097,377	(67,644)		
	Surplus (Deficit)	769,984	1,530,621	(1,727,153)	(693,970)	-	623			

FUND 54									
STORM SEWER FUND									
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					\$ 2,650,298	2,455,490		
	REVENUES								
54-30-91	Transfer from Sewer Fund	793	-	-	-	-	-	-	
54-37-40	Storm Sewer Collection Fees	732,302	758,892	780,268	398,291	775,000	800,000	25,000	Growth
54-37-70	Permit Fee New Construction	179,500	175,500	123,000	49,500	100,000	100,000	-	
54-38-10	Interest Earnings	60,813	109,434	107,411	28,670	74,888	50,000	(24,888)	
54-38-11	Developer Contributions	-	-	-	-	-	-	-	
54-38-90	Miscellaneous	15,000	7,506	19,323	5,000	-	-	-	
54-38-95	PY Carryover Budgeted	-	-	-	-	194,808	261,000	66,192	Planned capital projects
	TOTAL REVENUES	988,408	1,051,332	1,030,002	481,461	1,144,696	1,211,000	66,304	
	EXPENDITURES								
54-40-11	Salaries/Wages Full-Time	170,244	170,742	163,236	80,735	157,607	166,811	9,204	Slowing building. Reallocated employee costs.
54-40-12	Overtime	5,366	4,523	2,561	973	5,500	5,500	-	
54-40-13	Employee Benefits	79,781	85,884	79,315	39,178	84,921	91,857	6,936	
54-40-14	Salaries/Wages Part-Time	-	3,858	7,097	6,174	61,577	61,972	395	
54-40-15	Seasonal Employees	128	-	-	-	-	-	-	
54-40-18	Mobile Telephones	948	1,095	1,185	466	900	900	-	
54-40-19	PW Building Utilities	4,008	3,800	3,370	1,402	4,500	4,500	-	
54-40-20	Continuing Education	-	45	598	-	600	600	-	
54-40-21	Computer Programs & Software	-	-	-	-	-	-	-	
54-40-22	Uniforms & Safety Wear	-	-	200	-	200	1,200	1,000	
54-40-23	Professional Org. Memberships	91	-	-	-	50	50	-	
54-40-24	Office Supplies/IT	56	102	113	-	500	500	-	
54-40-25	System Reconstruction	1,088	2,922	11,767	-	74,000	-	(74,000)	Shifted to System Repairs and Maintenance Line Item
54-40-87	Saving for Cap Asset Replacement	-	-	-	-	-	-	-	

FUND 54										
STORM SEWER FUND										
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES	
54-40-27	Street Sweeping	32,509	19,041	40,702	-	42,000	42,000	-		
54-40-29	Equipment Supplies	-	(245)	126	-	500	500	-		
54-40-30	Cell Phone	643	-	825	-	1,000	1,000	-		
54-40-31	Fuel and Oil Expense	-	186	501	-	2,500	2,500	-		
54-40-32	Professional Services	15,585	22,632	33,397	8,105	20,000	20,000	-		
54-40-35	Public Information	-	-	-	-	-	-	-		
54-40-36	Utility Billing	9,465	13,400	15,168	6,647	14,000	14,000	-		
54-40-37	Utah County Coalition	1,022	2,019	1,538	1,576	2,500	2,500	-		
54-40-38	PW Shop Tools & Supplies	-	1,150	859	49	1,200	1,200	-		
54-40-39	Insurance Expense	2,677	2,730	4,720	5,732	5,200	5,200	-		
54-40-40	Debris Basin Annual Maintenance	240,013	10,013	9,987	10,000	20,000	20,000	-		
54-40-41	System Repairs & Maintenance	2,917	89,269	111,876	149,173	310,000	310,000	-		
54-40-42	Maintenance & Repairs:Vehicles	43	349	1,016	-	3,500	3,500	-		
54-40-44	VAC Truck: Maint. & Repair	12	3,304	2,622	-	5,000	15,000	10,000	New vac truck	
54-40-45	VAC Truck: Fuel & Oil	126	-	-	-	1,000	1,000	-		
54-40-46	SWPPP	81,415	57,130	60,789	26,871	85,000	85,000	-		
54-40-47	Credit Card Fees	6,103	8,702	9,457	4,143	5,300	5,300	-		
54-40-54	Software	-	-	-	-	16,930	16,930	-		
54-40-59	Capital Equipment Purchase	37,725	193	79,261	40,391	190,000	-	(190,000)	Vac trailer purchased in FY26	
54-40-74	Capital Expenses/Projects	-	-	-	-	-	300,000	300,000	6000 West project, drying beds for storm drain cleanouts	
54-40-80	Indirect Overhead	20,282	18,670	27,001	26,611	26,611	28,740	2,129		
54-40-81	NCRS Viewpoint Flood Control	34,446	(15,764)	-	-	-	-	-		
54-40-85	Internal Service IT Expense	1,210	1,210	1,210	2,100	2,100	2,180	80		
	TOTAL EXPENDITURES	747,905	506,960	670,497	410,325	1,144,696	1,210,440	65,744		
	Surplus (Deficit)	240,502	544,372	359,505	71,136	-	560			

FUND 55

CULINARY WATER FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
Beginning Fund Balance:						\$ 2,113,889	\$ 2,347,078		
REVENUES									
55-30-90	Transfer from General Fund	2,965	(0)	-	-	-	-	-	
55-37-10	Service Charges	1,667,874	1,737,957	1,807,318	972,463	1,800,000	1,900,000	100,000	Growth
55-37-20	Connection Fees	(8,642)	-	2,905	546	-	-	-	
55-37-21	Impact Fees	47,636	149,972	38,314	10,251	55,500	15,000	(40,500)	Building slowing
55-37-30	Penalties	320	80	-	80	-	-	-	
55-37-31	Meter Fees	76,837	150,992	44,468	17,957	60,000	35,000	(25,000)	Building slowing
55-37-32	Acct Set-up/Close	7,497	7,250	8,675	3,425	9,000	8,000	(1,000)	
55-38-10	Interest Earnings	58,239	124,356	84,401	23,293	78,348	50,000	(28,348)	
55-38-11	Developer Contributions	-	-	-	-	-	-	-	
55-38-90	Grant Revenue	139,213	767,575	614,342	-	-	-	-	
55-38-95	PY Carryover	-	-	-	-	-	150,000	150,000	Capital projects & well study
55-39-50	Municipal Contributions	-	63,385	47,222	-	-	-	-	
55-39-90	Miscellaneous Revenues	19,244	-	-	160	-	-	-	
	TOTAL REVENUES	2,011,184	3,001,567	2,647,643	1,028,175	2,002,848	2,158,000	155,152	
EXPENDITURES									
55-40-11	Salaries/Wages Full-Time	282,506	229,904	251,147	132,299	288,517	316,883	28,366	Slowing building. Reallocated employee costs.
55-40-12	Overtime	16,086	10,330	11,482	6,086	15,000	15,000	-	
55-40-13	Employee Benefits	135,635	99,484	117,313	62,598	144,621	148,217	3,596	
55-40-14	Seasonal Employees	3,205	5,196	4,393	6,174	10,000	10,000	-	
55-40-15	Salaries/Wages Part-Time	-	-	10,670	-	34,028	14,382	(19,646)	
55-40-17	Radio Maint. & Tower Rental	862	175	-	80	400	400	-	
55-40-18	Mobile Telephones	-	21	-	-	-	-	-	
55-40-19	PW Building Utilities	2,932	3,800	3,426	1,402	3,000	3,000	-	

FUND 55

CULINARY WATER FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
55-40-21	Professional Org. & Training	1,371	2,264	1,945	-	2,000	2,500	500	
55-40-22	Uniforms & Safety Wear	957	930	990	885	1,250	1,750	500	
55-40-23	Continuing Education	5,993	802	5,828	198	4,500	4,500	-	
55-40-24	Office Supplies/IT	145	345	435	185	930	930	-	
55-40-25	Equip.-Repairs & Maintenance	-	6,120	7,926	6,002	6,643	6,643	-	
55-40-87	Saving for Cap Asset Replacement	-	-	-	-	233,189	-	(233,189)	
55-40-27	Power For Wells & Lift Station	132,466	197,704	198,361	145,770	215,000	215,000	-	
55-40-28	Fuel Expense Vehicles	11,624	12,758	12,091	4,281	11,600	11,600	-	
55-40-29	Mobile Phones	3,858	4,372	4,757	1,591	4,000	4,000	-	
55-40-30	Water Testing & Notification	16,242	16,191	17,553	11,451	16,000	18,500	2,500	
55-40-31	Engineering & Professional Ser	120,807	133,672	141,894	83,015	140,000	170,000	30,000	Council priority - conservation education & aquifer/ well study
55-40-32	Credit Card Fees	7,028	8,702	9,457	4,143	8,000	8,000	-	
55-40-33	Insurance Expense	11,124	14,788	15,340	16,497	16,900	16,900	-	
55-40-34	Equipment Supplies	606	2,356	3,572	603	3,500	3,500	-	
55-40-35	Blue Stakes Expenses	1,647	2,025	1,627	1,106	1,600	1,600	-	
55-40-36	Utility Billing	11,665	13,400	14,974	6,647	14,000	14,000	-	
55-40-37	PW Shop Tools & Supplies	1,684	1,726	1,025	372	1,800	1,800	-	
55-40-38	Pump Station & Booster Repairs	13,446	25,468	12,739	5,590	20,000	20,000	-	
55-40-39	SCADA Maintenance	3,202	5,541	4,708	1,694	7,500	7,500	-	
55-40-41	System Repairs	54,362	106,827	46,095	12,671	100,000	100,000	-	
55-40-50	Capital Expenses Projects	-	186,637	50,000	(7,623)	42,000	370,000	328,000	Council priority - 4 inch lines upgrades and fencing at wells
55-40-51	Capital Outlay Equipment	37,725	193	64,999	40,391	50,000	-	(50,000)	Nothing planned in CIP
55-40-52	Well Maintenance	13,494	380	11,961	1,363	20,000	20,000	-	
55-40-54	Software	-	-	-	150	16,930	16,930	-	
55-40-55	Water Meter Purchases	71,165	79,135	112,346	248,746	370,000	370,000	-	
55-40-74	Water Share Assessments	-	-	-	-	1,600	1,600	-	
55-40-76	Bad Debt Expense	11	19	2	7	50	50	-	
55-40-77	Pressure Reducing Valves	-	830	91	16	2,500	2,500	-	
55-40-78	Grants Capital Outlay	234,352	1,535,151	723,785	19,723	-	-	-	
55-40-79	Cross Connection Control Program	10,835	-	1,929	1,266	7,500	7,500	-	
55-40-80	Indirect Overhead	47,019	60,231	45,112	45,870	45,870	49,540	3,670	

FUND 55										
CULINARY WATER FUND										
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES	
55-40-81	Valve Collar Maint	-	2,629	12,167	1,425	13,000	13,000	-		
55-40-82	Hydrant Replacement	-	92,283	57,550	48,945	60,000	85,000	25,000	Council priority - replacement of old hydrants	
55-40-83	Galvanized Service Replacement	-	21,053	23,074	7,616	33,000	33,000	-		
55-40-84	Meter Maint & Battery Replace	-	4,003	10,344	9,276	22,000	22,000	-		
55-40-85	Equipment Rental & Maintenance	6,592	6,879	10,030	-	9,500	9,500	-		
55-40-86	Internal Service IT Expense	2,370	2,370	2,370	3,720	3,720	3,320	(400)		
55-40-99	GASB 68 Benefits Expense	-	(9,398)	15,764	-	1,200	1,200	-		
55-40-XX	Chemicals	-	-	-	-	-	33,000	33,000	Chlorination if required.	
	TOTAL EXPENDITURES	1,263,013	2,887,298	2,041,272	932,229	2,002,848	2,154,745	118,897		
	Surplus (Deficit)	748,171	114,269	606,371	95,946	-	3,255			

FUND 56

UTILITY TRANSPORTATION FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
Beginning Fund Balance:						\$ 615,317	\$ 602,602		
REVENUES									
56-37-10	Utility Transportation Fee	1,133,066	1,181,807	1,222,281	625,784	1,224,000	1,350,000	126,000	Study imminent
56-38-10	Interest Earnings	39,781	59,934	56,141	17,759	12,389	20,000	7,611	
56-38-95	PY Carryover Budgeted	-	-	-	-	12,715	-	(12,715)	
	TOTAL REVENUES	1,172,847	1,241,741	1,278,422	643,542	1,249,104	1,370,000	133,611	
EXPENDITURES									
56-40-11	Salaries/Wages Full-Time	54,467	58,413	78,215	35,377	79,874	80,976	1,102	
56-40-12	Overtime	2,400	3,885	2,346	940	-	-	-	
56-40-13	Employee Benefits	24,503	29,575	41,033	14,064	41,800	42,405	605	
56-40-14	Salaries/Wages Part-Time	-	-	-	-	-	-	-	
56-40-36	Utility Billing	9,465	13,400	15,352	6,647	14,430	14,430	-	
56-40-38	Professional & Tech. Services	-	-	-	-	125,000	50,000	(75,000)	Fee study
56-40-45	Credit Card Fees	6,103	8,702	9,457	4,143	8,000	8,000	-	
56-40-70	Road Fee Projects	846,888	1,308,511	875,555	26,963	980,000	1,173,000	193,000	LTAP study imminent
56-40-86	Internal Service IT Expense	-	-	-	-	-	610	610	New line item
	TOTAL EXPENDITURES	943,825	1,422,486	1,021,957	88,133	1,249,104	1,369,421	120,317	
	Surplus (Deficit)	229,022	(180,745)	256,464	555,410	-	579		

FUND 57

INTERNAL SERVICE IT FUND

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
	Beginning Fund Balance:					\$ 1,676	\$ 1,676		
	REVENUES								
57-37-10	Internal Service Charges	49,945	49,142	54,853	57,465	57,400	52,150	(5,250)	Updated pricing coming from IT
57-38-95	PY Carryover Budgeted	-	-	-	-	-	1,676	1,676	
	TOTAL REVENUES	49,945	49,142	54,853	57,465	57,400	53,826	(3,574)	
	EXPENDITURES								
57-40-25	Internal Service Expenses	40,366	55,921	54,511	41,914	57,400	52,150	(5,250)	Server replacement last year (every 5 years)
	TOTAL EXPENDITURES	40,366	55,921	54,511	41,914	57,400	52,150	(5,250)	
	Surplus (Deficit)	9,579	(6,779)	342	15,551	-	1,676		

Changes from 4/29/26 Tentative Version to 5/5/26 Proposed Tentative Version

Library Fund:

Library Fund Revenues		Previous Amount	Change	New Amount
22-31-10	Seperated proposed property tax increase	503,986	(171,600)	332,386
22-31-XX	Created separate line item for proposed property tax increase	-	171,600	171,600
Total Revenues			<u>-</u>	<u>-</u>
Library Fund Expenditures		Previous Amount	Change	New Amount
				-
				-
				-
Total Expenditures			<u>-</u>	<u>-</u>
Total Library Fund			<u>-</u>	<u>-</u>



CITY COUNCIL AGENDA REPORT

ITEM #3e

DATE: May 5, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Jay Baughman, Assistant City Administrator/Community Development Director
SPONSORED BY: Erin Wells, City Administrator
SUBJECT: Truth in Taxation - Acknowledgment of Statement of Property Tax Increase and Property Tax Impact Schedule
TYPE: General City Management

PURPOSE:

The purpose of this action is to be transparent about the City's intent to consider increasing the property tax revenue dedicated for the Library and set a hearing date for the August Truth in Taxation hearing.

STAFF RECOMMENDATION:

Staff recommends passing the attached resolution in order for the City to comply with Utah Code Section 59-2. This resolution acknowledges that the City Budget Officer made statements required by state statute, including that the City will provide notice and conduct a public hearing on August 11, 2026, and that members of the public will have an opportunity to comment.

PRIOR COUNCIL DIRECTION:

On April 14, 2026, and April 29, 2026, Council held Budget Work Sessions and were presented with a draft tentative budget for fiscal year 2026-2027 which included a proposed property tax increase for the library dedicated tax. Because the Council is considering a tax rate that exceeds the current certified tax rate, the City must go through the Truth in Taxation process, which includes a number of noticing, outreach, and documentation requirements. This step will allow the City to comply with Utah Code Section 59-2-924(8)(b).

BACKGROUND:

The following is a summary of the planned uses for the new library tax revenue.

The Library intends to convert a part-time employee to a full-time position and hire another part-time position. Both staffing changes will help the Library to manage workload in the department with programming demands as well as time needed to participate in the Timpanogos Library Consortium.

The Library also intends to use \$10,000 of this new funding to pay for the Libby audio/e-book service

for which state funding was removed in the prior fiscal year.

Finally, the Library intends to use this increase to continue the Senior Citizen programming activities that have previously been grant funded.

FISCAL IMPACT:

All values are estimates. The current property tax revenue amount, which all future calculations are based on, is taken from the estimated revenue in the Highland City Fiscal Year 2025-26 Adopted Budget. Actual revenue amounts are subject to change as property taxes continue to be remitted to the County.

Highland City will consider an increase to its library property tax rate from .000097 to .000149 (estimated) to generate an additional \$171,600. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

- Highland City's Current Library Property Tax Rate: 0.000097
- Highland City's Current Library Property Tax Revenue: \$322,705
- New Property Tax Revenue to Highland City Library: \$171,600
- Proposed Total Revenue to the Library with Tax Change: \$494,305
- Estimated Increase to Highland's Dedicated Library Property Tax Revenue: 53.18%

The average home price in Highland as determined by the Utah County Assessor's Office is \$1,000,932. The estimated increase in annual library property tax to an average home as a primary residence is \$28.65.

The average business price in Highland as determined by the Utah County Assessor's Office, is \$1,783,000. The estimated increase in annual library property tax to that average business is \$28.65.

MOTION:

I move that the Highland City Council adopt the resolution stating the City's Budget Officer stated the City's intent to increase property tax revenue and set a hearing date for the Truth in Taxation hearing of August 11, 2026, and presented a Property Tax Impact Schedule.

ATTACHMENTS:

1. Resolution - Acknowledgement Statement

RESOLUTION 2026-XX

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH ACKNOWLEDGING THAT THE CITY'S BUDGET OFFICER, STATED IN THIS PUBLIC MEETING THAT THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027 INCLUDES A PROPOSED TAX RATE INCREASE

WHEREAS, Highland City currently collects property taxes for the Highland City Library to fund a majority of the cost of operations; and

WHEREAS, the Highland City Council desires to continue to provide excellent service and materials to the Highland community; and

WHEREAS, an increase in the property tax rate for the dedicated library property tax is proposed in the Highland City Tentative Budget for Fiscal Year 2026 - 2027; and

WHEREAS, the Council desires to comply with the requirements of Utah Code 59-2, known as the Property Tax Act.

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

- 1. City Administrator, Erin Wells, as the City's Budget Officer, stated in this public meeting to the public that the Highland City Tentative Budget for Fiscal Year 2026 – 2027 includes a proposed property tax increase for the dedicated library property tax only.*
- 2. The Budget Officer also presented a property tax impact schedule as defined in Utah State Code 59-2-924.*
3. The date for a Truth in Taxation public hearing regarding this proposed tax increase is set for August 11, 2026, at 6:00 PM at Highland City Hall. Members of the public will have an opportunity to comment at this meeting.
4. The approximate dollar amount of this property tax increase is \$171,600, which is an increase of approximately 53%.
5. These additional funds are intended to allow the Library department (the Library) to convert a part-time position to a full-time position and to hire a part-time position. Both staffing changes will help the Library to manage workload in the department with programming demands as well as time needed to participate in the Timpanogos Library Consortium. The Library also intends to use \$10,000 of this new funding to pay for the Libby audio/e-book service for which state funding was removed in the 2026 fiscal year. Finally, the Library intends to use this new funding to continue the Senior Citizen programming activities that have previously been grant funded.
6. The City Administrator will send notice to the County Auditor and Tax Commission by June 1 as required by statute.

7. The City Recorder, under the supervision of the City Administrator and City Attorney, may make non-substantive corrections to any portion of this resolution and to the City codes referenced herein for grammatical, typographical, numbering, and consistency purposes in accordance with the expressed intent of the City Council.
8. This resolution shall take effect immediately.

PASSED and ADOPTED by Highland City Council on this 5th day of May 2026.

HIGHLAND CITY, UTAH

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder



CITY COUNCIL AGENDA REPORT

ITEM #3f

DATE: May 5, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Rob Patterson, City Attorney/Planning & Zoning Administrator
SPONSORED BY: Rob Patterson, City Attorney/Planning & Zoning Administrator
SUBJECT: Setbacks for Covered Patios and Decks
TYPE: Development Code Update (Legislative)

PURPOSE:

The City Council will hold a public hearing to consider amending the Development Code to treat attached decks and covered patios as accessory structures in limited circumstances.

STAFF RECOMMENDATION:

Staff recommends that the City Council hold a public hearing, consider the ordinance amending setbacks for certain decks and covered patio and the recommendation of the Planning Commission, and adopt the ordinance with any changes desired by the Council.

PRIOR COUNCIL DIRECTION:

On March 24, 2026, the City Council discussed the potential to allow additional setback flexibility to residents building decks and covered patios that are attached to the home. After discussing various options, the Council indicated support for treating decks and covered patios as accessory buildings, so long as they conform to accessory building regulations.

BACKGROUND:

Generally, decks and covered patios that are attached to a home are considered part of the home and subject to all setback requirements for the home. (There is a minor exception for cantilevered covered patios, but that has only been used in a handful of cases to staff's knowledge). For traditional R-1-40 lots, this does not appear to be a significant issue for many people, as the home does not occupy the entire buildable area of a lot. But the open space neighborhoods in Highland City have smaller lots, and for many of those lots, the home does occupy most of the buildable area of the lot. This restricts many homeowners in these neighborhoods from constructing decks or covered patios attached to their home. And because accessory buildings are required to be at least 6 feet away from the home, including pergolas or other shade structures to cover a patio, many homeowners are not able to build a deck or covered patio in their backyard.

Due to some concerns with how this regulation has been applied, the Council directed staff to prepare options to consider changing the setbacks for decks and covered patios from the home setback (25-30 foot rear setback) to the accessory building setback (10 foot rear setback). Staff proposed amendments to the R-1-40, -20, and -30 zones to create an exception to setback regulations for attached decks and covered patios to treat them as accessory structures if they comply with accessory structure regulations (height, lot coverage, setbacks), and were unenclosed. Staff proposed three different options for defining

"unenclosed" (options discussed below under Planning Commission action). Staff also proposed amending some of the related definitions in the development code: "accessory building," "main building," and "main dwelling" and updating the general setback regulations to better align with these definitions. The definitions that were updated are:

- "Accessory building" - clarified that accessory buildings cannot be built without a main building first existing (no garage before a home) - this is current practice, but it is nice to make this clearer so there is no question
- "Main Building" - clarified that anything attached to the main building is considered part of it, unless exempted. Removed the statement that anything within 10 feet of a main building is considered part of the building, because accessory structures are only required to be a minimum of 6 feet away from a home.
- "Main Dwelling" - coordinated this definition with the new definitions related to accessory dwelling units (in particular, "primary dwelling unit), and made the code a bit clearer.

The proposed amendments and enclosure/openness options were reviewed and recommended, with some changes, by the Planning Commission.

PLANNING COMMISSION ACTION

The Planning Commission held a duly noticed public hearing on April 28, 2026. No written comments were received. One resident spoke during the hearing to inquire as to grandfathering in decks that may not have been built to code originally. The Planning Commission reviewed the proposed amendments and indicated that they would prefer to limit the exception for decks and covered patios to just the main floor, so as to not allow second/third story decks to be located within 10 feet of a property line for privacy purposes. The Commission also reviewed the proposed options for defining an "unenclosed" deck or covered patio. The options were:

1. Deck and patio must be entirely unenclosed except for open-style deck railing, support posts, or fencing as allowed by city code
2. Deck and patio must be 66% open like fences along corner lot side street property lines. This would allow lattices or partial screening, but maintain a mostly open feel
3. Deck and patio may be enclosed on one side of the deck or patio, at the owner's choice. All other sides would need to be open except for open-style deck railing or fencing as allowed by city code

Staff did not propose an option to allow a fully enclosed deck or patio, as that seems to simply be an addition to the home that should be subject to typical home setback requirements. The language for all of these options is included with this report for the Council to review, but because the Planning Commission preferred and recommended option 2--allowing some screening and flexibility, but still requiring all sides to be open--option 2 is the language in the proposed ordinance.

The Commission unanimously voted to recommend adoption of the proposed amendments, with option 2 for enclosure, and limiting the exception to decks and covered patios on and not exceeding the main level.

STAFF REVIEW

Staff prepared the amendments at the Council's direction to provide flexibility to residents regarding decks and covered patios and to update and clean-up definitions. With the options for enclosed vs. open, only option three allows Mr. Swerdlow, the resident who has been advocating for this change, to potentially keep his covered patio as constructed, because he has a wall on one side of the patio. Option 2, as recommended by Planning Commission, would require him to modify his structure. This option

seems to provide the most flexibility for most residents, as it provides for some level of screening on all sides of the structure without a strict requirement as to how that screening is accomplished. As to the Planning Commission's recommendation to limit the setback exception to just decks and patios on the main level, staff has no concerns. It is straightforward and should not be difficult to implement. Staff therefore recommends that the Council adopt the amendments as proposed by the Planning Commission.

Notice of the public hearing on the amendments was published April 23. No comments were received.

FISCAL IMPACT:

No anticipated fiscal impact.

MOTION:

I move that City Council adopt the ordinance amending regulations related to setbacks for decks and covered patios.

[Council may specify different or additional amendments to be adopted, such as different enclosure rules (Options 1 or 3) or allowing the setback exception to apply to higher decks and patios]

ATTACHMENTS:

1. Ordinance - Deck and Patio Setback Exception - As Rec by PC
2. Options for Enclosure

AN ORDINANCE AMENDING HIGHLAND CITY DEVELOPMENT CODE RELATED TO SETBACKS FOR DECKS AND COVERED PATIOS

WHEREAS, Highland City is authorized to enact land use regulations that govern the use and development of property in accordance with State law;

WHEREAS, Highland City has previously adopted regulations regarding when decks and covered patios attached to a main dwelling are considered part of the main dwelling and subject to the setbacks and other regulations applicable to main dwellings;

WHEREAS, Highland City desires to amend its regulations to provide for a limited exception for decks and covered patios attached to a main dwelling to be treated as accessory structures and to update and clarify related definitions;

WHEREAS, a duly noticed public hearing was held by the Planning Commission regarding the proposed amendments on April 28, 2026, after which hearing the Commission recommended the adoption of amendments to treat certain decks and covered patios as accessory structures;

WHEREAS, the Highland City Council provided notice of and conducted a public hearing regarding the proposed amendments and to review the recommendation of the Planning Commission on May 5, 2026;

WHEREAS, the Highland City Council finds that the proposed amendments further the public welfare and are in the interest of the public.

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

SECTION 1. The Highland Development Code is amended as shown in Exhibit A, attached hereto.

SECTION 2. The City Recorder, under the supervision of the City Administrator and City Attorney, may make non-substantive corrections to any portion of this ordinance and to the City codes referenced herein for grammatical, typographical, numbering, and consistency purposes in accordance with the expressed intent of the City Council.

SECTION 3. All ordinances and parts and provisions thereof in conflict with this ordinance are repealed to the extent of such conflict.

SECTION 4. This ordinance shall take effect immediately upon its adoption and publication, in accordance with law.

ADOPTED AND PASSED BY THE CITY COUNCIL OF HIGHLAND CITY, UTAH,
this 5th day of May, 2026.

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder

Exhibit A

Amendments to Development Code

3-4104 Location Requirements

Buildings and structures on lots within the R 1 40 Zone shall be located as follows:

1. All main dwellings and other main buildings ~~and structures~~ shall be set back not less than thirty (30) feet from the front lot line, except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required front setback area, provided that the width of the projecting portion shall not exceed thirty (30) percent of the length of the portion of the structure facing the front setback.
2. All main dwellings and other main buildings ~~and structures~~ shall be set back not less than fifteen (15) feet from either side lot line; provided, however, on nonconforming lots of record all main dwellings and ~~main buildings~~ shall be set back not less than ten (10) feet from either side lot line and the combined total distance of the two side setbacks shall not be less than twenty four (24) feet, except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required side setback area, provided that the width of the projecting portion shall not exceed thirty (30) percent of the length of the portion of the structure facing the side setback. Stairwells descending below grade may project up to seven (7) feet into the side yard setback but in no event shall any part of the stairwell be less than five (5) feet from the property line or located within an easement.
3. All main dwellings and other main buildings ~~and structures~~ shall be set back not less than thirty (30) feet from the rear lot line, except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required rear setback area, provided that the width of the projecting portion shall not exceed fifty (50) percent of the length of the portion of the structure facing the rear setback.
4. Notwithstanding any provision of this Section to the contrary, the following additional requirements shall apply to corner lots:
 - a. All main dwellings and other main buildings shall be set back not less than thirty (30) feet from the side lot line which abuts on a street, except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required front setback area, provided that the width of the projecting portion shall not exceed thirty (30) percent of the width of the dwelling.
 - b. The side setback required for the interior side of such lots shall be that required by paragraph (2) of this Section.

5. ~~Except as set forth herein, A~~anything structurally attached to the main dwelling or other main building~~home, including such as a~~ foundation walls, support posts, cantilevers, bay, bow, or box windows, a deck requiring a building permit (covered or uncovered), or a covered patio (~~unless cantilevered~~) shall be considered part of the main main-dwelling or building.

6. Decks (covered or uncovered) and covered patios that are attached to the main dwelling or other main building and that do not extend above the top of the first story above grade may be considered accessory buildings not subject to the setbacks applicable to main dwellings and buildings if each of the following requirements are met:

a. All portions of the deck or covered patio comply with all regulations for accessory buildings, including setback and lot coverage requirements, except for any requirement for an accessory building to be set back a certain distance from the main dwelling or building.

b. Except for the side(s) of the deck or covered patio attached to the main dwelling or building, each side of the deck or covered patio shall be a minimum of 66% open and unenclosed. This shall not prevent the installation of privacy fencing as permitted by Section 3-612.

c. A building permit is obtained for the construction, reconstruction, or expansion of the deck or covered patio.

~~5-7.~~ _____ No part of the ~~structure-main dwelling or other main building~~ shall project into or be constructed upon an easement of any kind.

~~6-8.~~ _____ Stairways shall not encroach into a front setback.

3-4204 Location Requirements

Buildings and structures on lots within the R 1 20 Zone shall be located as follows:

1. All main dwellings and other main buildings ~~and structures~~ shall be set back not less than thirty (30) feet from the front lot line, except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required front setback area, provided that the width of the projecting portion shall not exceed thirty (30) percent of the length of the portion of the structure facing the front setback.
2. All main dwellings and other main buildings ~~and structures~~ shall have a combined side yard of not less than twenty-five (25) feet, with no structure closer than ten (10) feet from either side lot line-; provided, however, on nonconforming lots of record all main dwellings and ~~main~~ buildings shall be set back not less than ten (10) feet from either side lot line and the combined total distance of the two side setbacks shall not be less than twenty-four (24) feet, , except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required side setback area, provided that the width of the projecting portion shall not exceed thirty (30) percent of the length of the portion of the structure facing the side setback. Stairwells descending below grade may project up to seven (7) feet into the side yard setback but in no event shall any part of the stairwell be less than five (5) feet from the property line or located within an easement.
3. All main dwellings and other main buildings ~~and structures~~ shall be set back not less than thirty (30) feet from the rear lot line, except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required rear setback area, provided that the width of the projecting portion shall not exceed fifty (50) percent of the length of the portion of the structure facing the rear setback.
4. Notwithstanding any provision of this Section to the contrary, the following additional requirements shall apply to corner lots:
 - a. All main dwellings and other main buildings shall be set back not less than thirty (30) feet from the side lot line which abuts on a street, except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required front setback area, provided that the width of the projecting portion shall not exceed thirty (30) percent of the width of the dwelling.
 - b. The side setback required for the interior side of such lots shall be that required by paragraph (2) of this Section.
5. Except as set forth herein, Aanything structurally attached to the main dwelling or other main building, home such as a ~~including~~ foundation walls, support posts, cantilevers, bay, bow, or box windows, a deck requiring a

building permit (covered or uncovered), or a covered patio (~~unless cantilevered~~) shall be considered part of the ~~main-main~~ dwelling or building.

6. Decks (covered or uncovered) and covered patios that are attached to the main dwelling or other main building and that do not extend above the top of the first story above grade may be considered accessory buildings not subject to the setbacks applicable to main dwellings and buildings if each of the following requirements are met:

- a. All portions of the deck or covered patio comply with all regulations for accessory buildings, including setback and lot coverage requirements, except for any requirement for an accessory building to be set back a certain distance from the main dwelling or building.
- b. Except for the side(s) of the deck or covered patio attached to the main dwelling or building, each side of the deck or covered patio shall be a minimum of 66% open and unenclosed. This shall not prevent the installation of privacy fencing as permitted by Section 3-612.
- c. A building permit is obtained for the construction, reconstruction, or expansion of the deck or covered patio.

~~6-7.~~ No part of the main dwelling or other main building, or anything attached thereto, ~~structure~~ shall project into or be constructed upon an easement of any kind.

~~7-8.~~ Stairways shall not encroach into a front setback.

3-4254 Location Requirements

Buildings and structures on lots within the R-1-30 Zone shall be located as follows:

1. All main dwellings and other main buildings ~~and structures~~ shall be set back not less than thirty (30) feet from the front lot line, except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required front setback area, provided that the width of the projecting portion shall not exceed thirty (30) percent of the length of the portion of the structure facing the front setback.
2. All main dwellings and other main buildings ~~and structures~~ shall have a combined side yard of not less than twenty five (25) feet, with no structure closer than fifteen (15) feet from either side lot line, except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required side setback area, provided that the width of the projecting portion shall not exceed thirty (30) percent of the length of the portion of the structure facing the side setback. Stairwells descending below grade may project up to seven (7) feet into the side yard setback but in no event shall any part of the stairwell be less than five (5) feet from the property line or located within an easement.
3. All main dwellings and other main buildings ~~and structures~~ shall be set back not less than thirty (30) feet from the rear lot line, except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required rear setback area, provided that the width of the projecting portion shall not exceed fifty (50) percent of the length of the portion of the structure facing the rear setback.
4. Notwithstanding any provision of this Section to the contrary, the following additional requirements shall apply to corner lots:
 - a. All main dwellings and other main buildings shall be set back not less than thirty (30) feet from the side lot line which abuts on a street, except that a ~~portion of a dwelling~~portion of a main dwelling or building may project up to five (5) feet into the required front setback area, provided that the width of the projecting portion shall not exceed thirty (30) percent of the width of the dwelling.
 - b. The side setback required for the interior side of such lots shall be that required by paragraph (2) of this Section.
5. Except as set forth herein, Aanything structurally attached to the main dwelling or other main building,~~home such as a~~ including foundation walls, support posts, cantilevers, bay, bow, or box windows, a deck requiring a building permit (covered or uncovered), or a covered patio (~~unless cantilevered~~) shall be considered part of the main-main dwelling or building.

6. Decks (covered or uncovered) and covered patios that are attached to the main dwelling or other main building and that do not extend above the top of the first story above grade may be considered accessory buildings not subject to the setbacks applicable to main dwellings and buildings if each of the following requirements are met:

- a. All portions of the deck or covered patio comply with all regulations for accessory buildings, including setback and lot coverage requirements, except for any requirement for an accessory building to be set back a certain distance from the main dwelling or building.
- b. Except for the side(s) of the deck or covered patio attached to the main dwelling or building, each side of the deck or covered patio shall be a minimum of 66% open and unenclosed. This shall not prevent the installation of privacy fencing as permitted by Section 3-612.
- c. A building permit is obtained for the construction, reconstruction, or expansion of the deck or covered patio.

5.7. No part of the main dwelling or other main building, or anything attached thereto, structure shall project into or be constructed upon an easement of any kind.

6.8. Stairways shall not encroach into a front setback.

10-102 Definitions

2. Accessory Building/Structure. A subordinate building or structure, the use of which is incidental to that of the main building. An accessory building or structure cannot be constructed without the existence of a main building on the property.

...

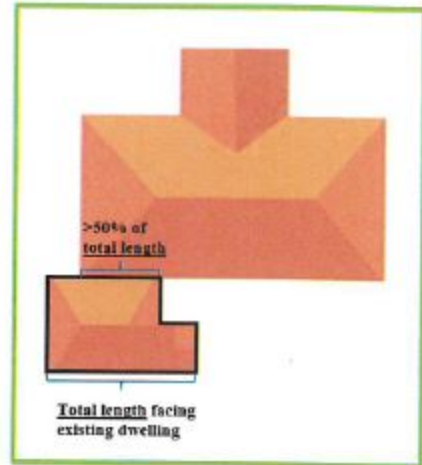
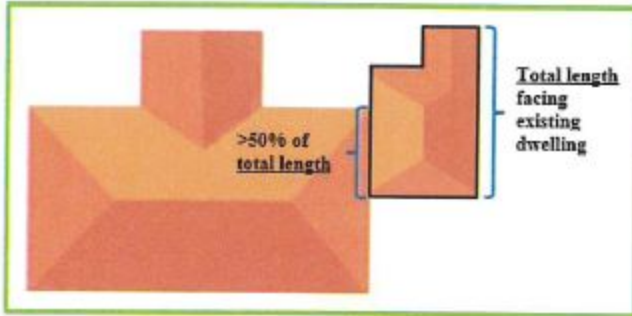
12. Building, Main. One or more of the principal buildings upon a lot and anything structurally attached thereto, except for structures expressly exempted from being considered part of the main building. ~~Garages, carports, and other buildings which are attached to a dwelling or other main building or which are situated within 10 feet of a main building shall be considered as a part of the main building.~~

...

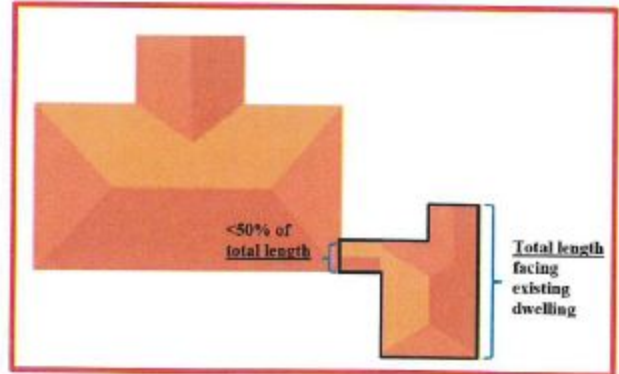
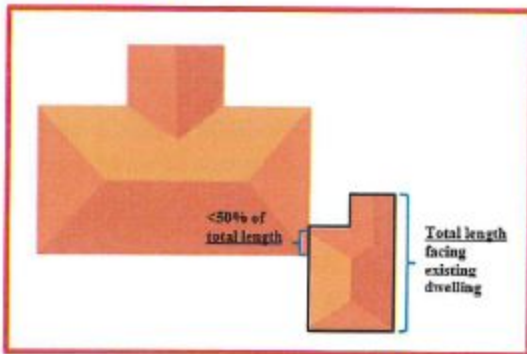
27. Dwelling, Main Dwelling. The main building on a residential property, which must contain the primary dwelling unit. ~~The main dwelling on a property~~ shall include a connecting roof line, connecting foundation, at least four (4) connecting walls, any required garage, and uninhibited interior access within the primary dwelling unit and any required garage structure. ~~An underground connection is excluded in counting as a connection to the main dwelling unit between unattached structures.~~

- a. To be considered part of the main dwelling, any addition to the original main dwelling shall include the previous requirements described above and shall include a majority or more to be attached and in common with the original dwelling. The connection shall be a majority of the length of the portion of the addition that faces the main dwelling. See the figures below for examples of what is permitted.
- b. Structures connected by a breezeway or underground connection shall not be considered part of the main dwelling and shall be considered accessory buildings.
- c. Covered decks and patios shall be considered part of the main dwelling unless expressly provided otherwise.
- d. Residential construction that does not meet the criteria above for a main dwelling or addition thereto shall meet all requirements for an accessory ~~structure~~building.

PERMITTED



NOT PERMITTED



Options for Enclosure for Deck/Covered Patio

Replaces Subsection 6(b) in proposed ordinance in each zone location requirements

Option 1 – open with exceptions:

Except for the side(s) of the deck or covered patio attached to the main dwelling or building, all sides of the deck or covered patio shall be open and without walls, opaque or privacy deck railing, or similar permanent structures that enclose, in whole or part, the deck or patio. This shall not prevent the installation of privacy fencing as permitted by Section 3-612, vertical support posts, or open-style deck railing that has a majority of the vertical surface open.

Option 2 – 66% open standard – Recommended by Planning Commission

Except for the side(s) of the deck or covered patio attached to the main dwelling or building, each side of the deck or covered patio shall be a minimum of 66% open and unenclosed. This shall not prevent the installation of privacy fencing as permitted by Section 3-612.

Option 3 – allow one wall:

Not including the side(s) of the deck or covered patio attached to the main dwelling or building, the deck or covered patio may have one side that is walled or enclosed such that there is no visibility into the deck or covered patio when viewed perpendicular to the walled or enclosed side. All other sides must be unenclosed except for vertical support posts or open-style deck railing that has a majority of the vertical surface open. This shall not prevent the installation of privacy fencing as permitted by Section 3-612.



CITY COUNCIL AGENDA REPORT

ITEM #3g

DATE: May 5, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Rob Patterson, City Attorney/Planning & Zoning Administrator
SPONSORED BY: Planning Commission
SUBJECT: Detached ADUs
TYPE: Development Code Update (Legislative)

PURPOSE:

The City Council will hold a public hearing to consider amendments to the Development Code to allow detached accessory dwelling units.

STAFF RECOMMENDATION:

Staff recommends that the City Council hold a public hearing, consider the proposed ordinance allowing detached ADUs and the recommendation of the Planning Commission, and adopt the ordinance with any changes desired by the Council.

PRIOR COUNCIL DIRECTION:

In 2023, the City Council amended the General Plan to update its moderate income housing plan. As part of that plan, the Council specified that the City would gauge support for detached ADUs in 2023, and, if significantly supported, work with the Planning Commission in 2025 to update the Development Code to allow for detached ADUs.

In January 2026, the City Council adopted a comprehensive update and amendment to the General Plan. This included updates to the City's moderate income housing plan. The updated plan included new directions related to detached ADUs, directing, "Begin the process of drafting an ADU ordinance that aligns with Highland's community goals, housing needs, neighborhood character, and alignment with city infrastructure (consider owner-occupied requirements, rental license requirements, consistent enforcement, etc). Adopt the ordinance by the end of 2026." The plan also directs the city to monitor the development of detached ADUs in 2027-2028 and revise the ordinance as necessary to encourage ADUs or mitigate impacts.

BACKGROUND:

The City's moderate income housing plan directs the City to adopt an ordinance in 2026 to allow detached ADUs. In addition, [SB 284](#), adopted in the 2026 general legislative session, requires cities to adopt an ordinance allowing detached ADUs by October 1, 2026. In compliance with both the City's General Plan and SB 284, the Planning Commission has been working on detached ADU regulations since 2023 and has now recommended an ordinance to be considered by the City Council.

The proposed ordinance integrates detached ADUs into the City's existing code related to internal/attached ADUs. The proposed ordinance is summarized below, with the areas mandated or

limited by state law noted:

- General ADU regulations - apply to both internal and detached ADUs
 - ADU must be registered and recorded
 - Short-term rentals must have business license and comply with business regulations
 - Only one ADU, internal or detached, allowed per lot
 - Property must be owner-occupied
 - ADU conforms to building, fire, health, and safety codes. Constructing ADU requires building permit and is subject to building official and fire marshal inspection (state law)
 - ADU requires certificate of occupancy (historically, COOs are not issued for internal ADUs, but staff is proposing this to make the ADU creation clearer, especially as accessory buildings with dwelling units will be a different use classification than non-habitable buildings).
 - No separate utilities - all connected to home utilities
 - ADU cannot be constructed unless property is served by adequate utilities and facilities and city has capacity in utility systems. Allows septic tanks to continue, and new ADUs to connect to an existing septic tank, with County Health Department approval
 - ADU and primary dwelling unit have separate addresses (or A/B type designations). This is a recommendation from police and fire, as they prefer to have some marker that identifies that there are two separate units on the property that may have occupants. Building department also supports this.
 - Any required parking lost due to ADU must be replaced.
 - ADU cannot be subdivided or sold separate from the property.
- Internal ADU regulations
 - Removed duplicative regulations from general regulations
 - Keep limiting IADUs to single-family lots with at least 6,000 square feet (state law)
 - Keep requiring 1 off-street parking space for the IADU (state law)
 - Keep requiring home to appear as single-family home, not duplex
 - Keep requiring entrance to IADU to be from back or side of home
- Detached ADU regulations
 - Allow DADUs on single-family lots with at least 11,000 square feet (state law)
 - DADUs must be in accessory buildings that meet current accessory building regulations (lot coverage)
 - DADUs must be in accessory building that meet the setbacks applicable to the home (not the setbacks for accessory buildings), though the rear setback can be reduced to 20' if the accessory building is limited to 1 story/15 feet height.
 - DADUs can be built to the same maximum height as the home, but cannot exceed the existing home's height.
 - Allow accessory building to be converted to DADU, if building conforms or made to conform with DADU regulations, accessory building regulations, and building codes
 - DADU living area is limited to 1,250 square feet on lots less than 1 acre, and 1,500 square feet on lots of 1 acre or more. This is further limited by the lot coverage limitation for accessory buildings.
 - Accessory building can have other areas/rooms that are not part of DADU, subject to accessory building regulations
 - Accessory building with DADU cannot exceed footprint of main dwelling
 - 1 parking space required for DADU less than 650 square feet, 2 parking spaces for DADUs 650+ square feet (state law)
 - Accessory building with DADU must be complimentary to main dwelling

Staff has also proposed amendments to the land use authority table to allow staff to be the land use authority for all ADUs and has proposed amending the prohibition on accessory building used as living quarters to allow detached ADUs. Staff also proposes amendments to the general definition section to create or update definitions for:

- Accessory Dwelling Unit - clarified existing definition to allow detached or internal, made more consistent with other defined terms, and require to be on same property as primary dwelling unit
- Detached ADU - added new definition for detached ADU
- Internal ADU - added new definition for internal ADU
- Dwelling Unit - clarified existing definition to require interior access within dwelling unit, made requirements more consistent with building code.
- Primary Dwelling Unit - added new definition for the dwelling unit on the property that is not the ADU
- Living Area - clarified existing definition for what counts toward living areas for dwelling units. This is particularly relevant to the DADU size limit regulation, as it defines what is and is not included in that size calculation. Excludes parking areas, decks/porches, and rooms that do not have internal access to the DADU (shop or storage room that is accessed from outside the building, not the DADU)
- Residential Property - added new general definition for properties considered residential for ADU regulations

PLANNING COMMISSION ACTION

The Planning Commission held a duly noticed public hearing on the proposed amendments on April 28. No written comments were received. Two residents spoke during the public hearing. One resident wanted to ensure that detached ADUs would not be allowed in the form of prefab/mobile homes or on other wheeled structures, and that there could not be more than 1 ADU on a property. They also expressed concern with allowing 1,500 square feet for DADUs, the limited parking requirements, and the potential privacy impacts of DADUs, supporting increased setbacks. The other resident expressed support for the Planning Commission's direction on regulations, supported more variable setbacks for DADUs based on lot size/impact, and expressed concern with regulating DADUs to the point that nobody can build them.

The main focus of the Planning Commission's discussion regarded what setbacks and building height standards to use for DADUs and what size to limit DADUs to. The initial proposal was to allow DADUs in accessory buildings using current accessory building setback (30' front, 10' side and rear) and height (25') regulations. After discussion, the Commission decided it was better to treat DADUs similarly to the home, as they were habitable structures that would be occupied more frequently and for longer periods than a typical accessory building, which could impact the privacy and open feel of adjacent properties. As to size, the initial proposal was to limit DADUs to 1,250 square feet, but the Commission felt that allowing a larger DADU may be appropriate on a larger lot. So the Commission recommended using the applicable main building setbacks and height limitations, rather than the accessory building regulations, and limiting DADUs to 1,250 square feet on lots under 1 acre and allowing up to 1,500 square feet on lots of 1 acre or more. The Commission also wanted to allow for a reduction in the rear setback, going from 30'/25' to 20', if the building was kept to one story above grade. The Planning Commission voted unanimously to recommend adoption of these changes and the other proposed amendments, all of which have been incorporated into the draft ordinance included with this report.

STAFF REVIEW

Notice of the public hearing on the amendments was published April 23. No comments were received.

Staff has prepared the detached ADU ordinance to integrate with existing City development code and to reflect the Planning Commission's recommendation. Staff believes the proposed ordinance aligns with the City's moderate income housing plan and state law. Staff does have a concern that the use of home setbacks rather than accessory building setbacks for DADUs will prevent most residents from taking advantage of a DADU, either because the existing home occupies most of the buildable area of the lot or because the resident already built an accessory structure according to typical accessory structure setbacks, which could not be converted to DADUs if home setbacks are applied. This will likely require residents to demolish the existing accessory building and reconstruct it in a new location (assuming there is a location available), which adds significantly to the cost of constructing a DADU and seems wasteful. Staff has heard from other cities that allow DADUs that they are still relatively uncommon. If the goal is to facilitate additional housing, particularly for seniors or young families, strict regulations will inhibit it.

However, setback questions are policy decisions left to the Council's discretion. In addition, as directed by the moderate income housing plan, staff will monitor the construction of detached ADUs and keep the Commission and Council informed as to the effectiveness of the ordinance. Detached ADU regulations can always be modified in the future, so staff can support taking a cautious approach at the outset and evaluating its effectiveness over the next two years.

Staff recognizes that this is a significant shift within the City's historically low-density residential development pattern. Staff would also support continuing this item so as to ensure the Council has sufficient time to fully review and understand the proposal and consider other options that could be implemented. Continuing this item for a meeting or two will not cause any issues under the City's moderate income housing plan or the new state law.

FISCAL IMPACT:

The fiscal impact of detached ADUs is difficult to gauge. More housing typically means increased use of City utilities, increasing both user fees and operational costs. However, additional buildings typically reduce the amount of secondary water used, decreasing user fees and operational costs with that system. There will be additional building and development revenues from permits and ADU registration, but increased staff time reviewing these plans. Overall, the impact is similar to increased density in that it generates more revenues and costs, though specific numbers are difficult to pinpoint.

MOTION:

Motion to Approve

I move that City Council adopt the ordinance amending regulations related to accessory dwelling units. [Council may specify different or additional amendments to be adopted]

Motion to Continue

I move that the City Council continue this item until [date/meeting].

ATTACHMENTS:

1. Ordinance - DADU Amendments - As Rec by PC

**AN ORDINANCE AMENDING HIGHLAND CITY DEVELOPMENT CODE RELATED TO
ACCESSORY DWELLING UNITS**

WHEREAS, Highland City is authorized to enact land use regulations that govern the use and development of property and the development and occupancy of accessory dwelling units in accordance with State law;

WHEREAS, Highland City has previously adopted regulations regarding internal accessory dwelling units;

WHEREAS, Highland City has previously adopted a general plan and moderate income housing plan that directs the City to also adopt regulations to allow for detached accessory dwelling units;

WHEREAS, Highland City desires to implement its moderate income housing plan and comply with newly enacted state law by adopting an ordinance to allow detached accessory dwelling units, subject to certain regulations and requirements, and integrate such regulations and requirements with the City's existing regulations and requirements for internal accessory dwelling units;

WHEREAS, a duly noticed public hearing was held by the Planning Commission regarding the proposed amendments on April 28, 2026, after which hearing the Commission recommended the adoption of certain amendments to allow and regulate detached accessory dwelling units;

WHEREAS, the Highland City Council provided notice of and conducted a public hearing regarding the proposed amendments and to review the recommendation of the Planning Commission on May 5, 2026;

WHEREAS, the Highland City Council finds that the proposed amendments further the public welfare and are in the interest of the public.

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

SECTION 1. The Highland Development Code is amended as shown in Exhibit A, attached hereto.

SECTION 2. The City Recorder, under the supervision of the City Administrator and City Attorney, may make non-substantive corrections to any portion of this ordinance and to the City codes referenced herein for grammatical, typographical, numbering, and consistency purposes in accordance with the expressed intent of the City Council.

SECTION 3. All ordinances and parts and provisions thereof in conflict with this ordinance are repealed to the extent of such conflict.

SECTION 4. This ordinance shall take effect immediately upon its adoption and publication, in accordance with law.

ADOPTED AND PASSED BY THE CITY COUNCIL OF HIGHLAND CITY, UTAH,
this 5th day of May, 2026.

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder

Exhibit A

Amendments to Development Code

Table 2-704A

LAND USE APPLICATION OR MATTER	1. REVIEWING BODY	2. RECOMMENDING BODY‡‡	3. LAND USE AUTHORITY	4. APPEAL BODY‡
Accessory Dwelling Unit—Internal*	DRC	—	ZA	AA

* Application may require separate building permit approval

3-606 Accessory Buildings Prohibited As Living Quarters

Except as permitted by Section 3-624, Living and sleeping quarters-dwelling units shall not be permitted in any accessory building or structure, and no person shall live or sleep in an accessory building or structure.

3-624 Accessory Dwelling Units

~~An accessory dwelling unit is a room or set of rooms in a single-family home in a single-family zone that has been designed or configured to be used as a separate dwelling unit, which has a separate kitchen, living/sleeping area, and sanitation facilities, and has been established by permit.~~

1. General Requirements. All accessory dwelling units (ADUs), whether detached or internal, shall comply with the following requirements:

- a. Each ADU shall be registered with the city, subject to the review and approval of the Land Use Authority for compliance with this Section and other applicable law. To register an ADU, the owner of the property shall:
 - i. Complete an application and pay applicable fees;
 - ii. Execute and cause to be recorded against title to the property a notice of approval that designates the addresses for the primary and accessory dwelling unit, requires the property to be owner-occupied, and provides notice of the City's right to enforce these requirements.
- b. Any rental, lease, or sublease of an ADU ~~If the renting/subleasing of the unit is~~ for a period of less than thirty (30) consecutive days, ~~it is~~ considered a short term rental, ~~and~~ requires a business license, ~~and~~ shall comply with all regulations applicable to businesses and short-term rentals. ~~See Chapter 5.24 in the Municipal Code for the regulating of short term rentals. Renting, leasing, or subleasing an ADU for a period of thirty (30) consecutive days or longer shall not require a business license.~~
- c. No more than one (1) ADU, whether detached or internal, shall be permitted for each residential property. No more than two total dwelling units, one primary and one accessory, may be created within a single-family residential lot or parcel.
- d. The residential property shall be owner-occupied. The owner may reside in the primary dwelling unit or the ADU.
- e. Each ADU shall conform to building, fire, health and other safety codes. Construction of an ADU, including remodeling, reconstruction, or conversion of use of existing buildings or structures, shall require a building permit and be subject to inspection and approval by the building official and fire marshal prior to occupancy.

- f. Each ADU shall receive a certificate of occupancy prior to occupancy.
 - g. Separate utility accounts, meters, or laterals for the primary and accessory dwelling units are not permitted. All ADUs shall connect to and use the utilities serving the primary dwelling unit.
 - h. An ADU shall not be constructed or occupied unless the residential property is served by adequate utilities and public facilities, and the city determines there is sufficient capacity in the city utility systems and public facilities to serve the ADU.

 - i. If the property is served by a private septic system, the owner shall obtain the approval of the Utah County health department to connect the ADU to the septic system prior to connection. The owner shall comply with all requirements and regulations of the Utah County health department regarding the septic system.
 - ii. If the owner cannot or fails to comply with all requirements and regulations of the Utah County health department regarding the septic system, the owner shall be required to connect the ADU and primary dwelling unit to the City's sewer system at the owner's expense.
 - i. An ADU shall be designated with an address separate from the primary dwelling unit. The address shall be set by the city. The owner of the property shall affix address markers to the structure(s) and residential property to mark the separate dwelling units. The owner of the property shall coordinate with the United States Post Office regarding mailboxes and mail delivery.
 - j. Any parking spaces required for the primary dwelling unit or ADU contained within a carport or garage that are lost due to the creation of an ADU shall be replaced or otherwise provided for on the residential property.
 - k. An ADU may not be subdivided from or transferred separately from the residential property or main dwelling. Each ADU shall remain under common ownership with the residential property and main dwelling.
- 1-2. Internal Accessory Dwelling Units (IADUs) shall meet the following requirements in addition to the general requirements set forth herein:
- a. Accessory dwelling units IADUs shall only be permitted in single family homes that are owner occupied, on single-family residential property within lots or parcels with at least 6,000 square feet, and

~~served by adequate public facilities.~~

~~Accessory~~

~~dwelling units shall not be permitted in detached accessory buildings.~~

- b. A minimum of one (1) off-street parking space shall be provided for the IADU accessory dwelling unit in addition to any other required parking spaces for the homeprimary dwelling unit. ~~Any required parking spaces contained within a carport or garage that are lost due to the creation of the accessory dwelling unit shall be replaced or otherwise provided for through off-street parking.~~

~~The minimum 70% front yard landscaping as defined in Section 3-4107 and 3-621, Highland City Development Code shall be provided.~~

~~No more than one (1) accessory dwelling units shall be permitted for each single family home.~~

~~The unit and home shall be modified to meet all fire, safety, health and building codes as required by the Building Official and Fire Marshall.~~

- c. The front of the home-main dwelling shall not be modified in any form that will give the appearance that separate dwelling units are incorporated within the main dwelling home including, except separate addresses and mailboxes.
- d. The primary entrance for the ~~accessory dwelling units~~ IADU shall be provided for from the rear of the main dwellinghome; a side entrance is allowable in the event that the entrance is camouflaged by property fencing or landscaping and is not visible from the street fronting on the front property line.

~~Separate utility meters of the home and accessory dwelling unit are not permitted.~~

3. Detached Accessory Dwelling Units (DADUs) shall meet the following requirements in addition to the general requirements set forth herein:

- a. DADUs shall only be permitted on single-family residential property within lots or parcels with at least 11,000 square feet.
- b. A DADU shall be constructed within a detached accessory building that meets the following requirements:
 - i. Except as otherwise provided herein, the accessory building shall comply with all accessory building regulations of the

applicable zone.

- ii. Except as otherwise provided herein, the accessory building shall not exceed the lesser of the maximum height of building allowed for the main dwelling or the actual height of the main dwelling.
 - iii. The accessory building shall comply with the setback regulations applicable to the main dwelling, provided that the rear setback may be reduced to a minimum of twenty feet (20') from the rear property line if the accessory building is limited to a single story above grade with a maximum height of building of fifteen feet (15').
 - iv. The accessory building shall not be located between the main dwelling and the front property line.
 - v. The accessory building footprint shall not exceed the main dwelling building footprint.
 - vi. The architecture of the accessory building shall be complimentary to the main dwelling.
- c. An existing accessory building may be remodeled, reconstructed, or otherwise converted to contain a DADU if the accessory building conforms or is made to conform to all requirements of this section and all applicable building, fire, and other safety codes.
- d. A DADU on a lot or parcel less than one (1) acre shall not exceed 1250 square feet of living area. A DADU on a lot or parcel of one (1) acre or more shall not exceed 1500 square feet of living area.
- e. An accessory building may contain a DADU and other areas or rooms that are not part of the DADU, subject to applicable accessory building and DADU size regulations.
- f. A minimum of one (1) off-street parking space shall be provided for a DADU that is smaller than 650 square feet, and a minimum of two (2) off-street parking spaces shall be provided for a DADU that is 650 square feet or larger, in addition to any other required parking spaces for the primary dwelling unit.

~~Applications for Accessory Dwelling Units shall be made in the Community Development Department on an application form with required documentation and accompanied with appropriate fees as required. All Accessory Dwelling Units shall be subject to review and approval by the Land~~

~~Use Authority. The Land Use Authority may record a notice of approval for the accessory dwelling unit with the county recorder as provided by state law.~~

2.4. The City may enforce these requirements through any means available to the City, including by recordation of a lien in accordance with state law.

10-102 Definitions

3. Accessory Dwelling Unit (ADU). ~~An Accessory Dwelling Unit (ADU) is a room or set of rooms in a single-family home in a single-family zone that has been~~ A dwelling unit added to, created within, or detached from an existing detached single-family main dwelling on a residential property. An accessory dwelling unit shall be designed and constructed or configured to be used occupied as a separate complete dwelling unit separate from the primary dwelling unit, which has a separate kitchen, living/sleeping area, and sanitation facilities, and has been ~~An accessory dwelling unit shall be established by permit registration. An ADU accessory dwelling unit shall be constructed and contained on the same lot or parcel as the primary dwelling unit shall be attached to the single-family home.~~

4. Accessory Dwelling Unit, Detached (DADU). An accessory dwelling unit that is not attached to or within the main dwelling, is located on the same lot or parcel as the main dwelling, and is constructed within an accessory building.

5. Accessory Dwelling Unit, Internal (IADU). An accessory dwelling unit created within or attached to a main dwelling.

...

26-28. Dwelling Unit. One or more rooms with uninhibited interior access in a building designed for living purposes, with living areas that include permanent facilities and areas for (sleeping, eating, cooking, and sanitation that are separate from and independent of any other dwelling unit’s living areas and facilities bathing, eating, and sleeping), except as permitted by law. A dwelling unit shall be and occupied by no more than one family.

29. Dwelling Unit, Primary. A dwelling unit created within the main dwelling that meets all minimum living area, garage, and other requirements to permit the property to be used for residential uses under the applicable zone.

...

45-48. Living Area. Those portions of a dwelling unit having a headroom height of six feet eight inches or greater and which are used for customary living activities, including sleeping, eating, cooking, sanitation, and storage. For purposes of this Code, Living area shall not include portions of the structure used for parking of vehicles, unenclosed decks and porches, storage rooms that cannot be accessed internally from the dwelling unit having only outside access, and rooms devoted exclusively to the housing of heating or ventilating or similar mechanical equipment.

...

74. Residential Property. A property zoned under applicable land use regulations to be used primarily for residential uses.

...

[Renumber subsections accordingly]



CITY COUNCIL AGENDA REPORT

ITEM #4a

DATE: May 5, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Jay Baughman, Assistant City Administrator/Community Development Director
Stephannie Cottle, City Recorder
SPONSORED BY: City Staff
SUBJECT: Cemetery Fee Increases
TYPE: General City Management

PURPOSE:

The City Council will consider raising cemetery plot fees as well as the fee for plot buybacks and plot transfers.

STAFF RECOMMENDATION:

Staff recommendations are based on previous Council direction.

Plot Sales: Staff recommends raising the price of resident plot sales to \$1,520 and non-resident plot sales to \$2,130, with a 3.5% increase annually*. This price aligns with other cities' cemetery plot prices and is expected to allow the fund to accumulate the needed fund balance to make it self-sustaining, minus a planned portion the General will contribute, by the time all plots are sold. Once all plots are sold, the cemetery's ability to generate operating revenue is severely curtailed. Staff also recommends rounding up to the nearest \$10 when calculating the plot price each year for simplicity. *If plot prices are raised in May 2026, there will be no additional plot price increase until July 2027. These new rates were recommended by Zions Public Finance Inc. (ZPFI) as outlined in their cemetery perpetual care fund study. Raising the fees to the recommended level will allow the cemetery fund to accumulate enough of a balance (corpus or endowment) for future operating needs and ensure the long-term viability of the Cemetery Perpetual Care fund.

Transfer Fee: Staff recommends raising the transfer fee from \$25 to \$100 to more accurately cover the costs of staff time and materials associated with completing a plot transfer.

Transfer Process/Transfer to Non-resident fee: Staff recommends allowing transfers to anyone, but charge the difference between the resident and non-resident rate if transferring to a non-resident. (The difference will be calculated based on current rates). The transfer to non-resident fee will only apply to plots purchased after May 5, 2026. The transfer fee of \$100 per plot applies to all transfers regardless of resident or non-resident status and would be in effect for all transfers after May 5, 2026.

Buybacks: Staff recommends keeping the current practice to buy back plots at the going rate, with the addition of charging the \$100/plot transfer fee.

PRIOR COUNCIL DIRECTION:

On February 3, 2026, ZPFI discussed options of the cemetery rate study with Council and Council

provided initial feedback on their preferred option.

On April 21, 2026, the City Council and staff continued discussing options for cemetery burial pricing based on the ZPFI study and data collected from other nearby cities. In addition, increases in the amount charged for transfer fees, plot transfers, and plot buybacks were discussed. Staff has prepared a resolution with the anticipated fee increases based on the preferences indicated by a majority of the council members at the April 21st meeting.

BACKGROUND:

The City commissioned a study from ZPFI to look at the long-term viability of the Cemetery Perpetual Care Fund and determine what steps need to be taken to realize the goal of creating a self-sustaining perpetual care fund (minus a portion planned for the General Fund to contribute) to maintain the cemetery once revenue from plot sales has ceased. On February 3, 2026, Aaron Sandborn of ZPFI presented the results of their study on the Cemetery Perpetual Care fund. The study presented three scenarios, all of which recommended raising plot sale fees at the cemetery in order to build the fund to the recommended \$26,200,000 needed to make the fund self-sustaining by 2075. Most of the Council favored Scenario #2, which is for the cemetery fund to pay back both land and capital to the general fund.

Staff's recommendations in this report are based on a plan to carry out that desire. The following is a recap of Scenario 2, which was the majority of Council's preference.

Repayment to GF	All Land and Capital
2027 Rate Increase	18.5%
Annual Increase Thereafter	3.5%
2027 Resident Rate	\$1,520*
2027 Non-resident Rate	\$2,130*

*Plot prices have been rounded up to the nearest \$10.

Transfers

Current Highland City practice allows for transfers to occur only between family members. However, residents will purchase large numbers of plots at the resident rate and transfer them to non-resident family members in order to take advantage of the resident rate. It takes approximately one hour of staff time to meet with the family, complete the paperwork, update the records/software system, and issue a new certificate. The current transfer fee of \$25/plot does not sufficiently cover staff time, or the cost of preparing and mailing new certificate(s). Twenty-four (24) transfers have been completed so far in this fiscal year.

Buybacks

Current practice for Highland City is to purchase plots back from residents at the going rate. This allows for an individual to potentially make a financial gain on their cemetery plots. However, the city will turn around and sell that plot for at least that same amount, if not more, in the future. Typically, families sell their plots back to the City because they are moving out of the area. Plot buybacks are relatively rare, with only a few families who have sold their plots back to the City.

FISCAL IMPACT:

Increasing plot sale rates 18.5% this year and 3.5% annually thereafter, starting in July 1, 2027, will allow the perpetual care account to reach its goal of \$26,200,000 by 2075.

MOTION:

I move that City Council adopt Resolution Approving Fee Schedule Changes for Fiscal Year 2025-2026 which changes the fees charged for cemetery plot sales and plot transfers and buybacks.

ATTACHMENTS:

1. Cemetery Fee Update - Resolution 2026-xx
2. FY2026 Cemetery Fee Schedule Update - Proposed 5.5.26

**A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH
APPROVING FEE SCHEDULE CHANGES FOR FISCAL YEAR 2025-2026**

WHEREAS, Highland City currently collects fees for the Highland City Cemetery to help cover a portion of the cost of operations; and

WHEREAS, the Highland City commissioned a study to assess and advise on the future welfare of the cemetery perpetual care fund; and

WHEREAS, it was recommended that the City raise fees in order to build a sufficient monetary endowment for the fund to pay for the operations of the cemetery once all plots are sold; and

WHEREAS, the Council believes that it is in the best interest of the City to amend the fiscal year 2025-2026 Highland City Comprehensive Fee Schedule to meet the requirements of the cemetery perpetual care fund study.

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

1. The City Council hereby adopts the following changes to the fiscal year 2025-2026 Highland City Comprehensive Fee Schedule:
 - a. Burial Plot Sales:
 - i. Resident: \$1,520/plot
 - ii. Non-resident: \$2,130/plot
 - b. Transfer/Buyback Fee: \$100/plot
 - c. Plot Transfers:
 - i. Resident: \$100 Transfer Fee/plot
 - ii. Non-resident: \$100 Transfer Fee, plus the difference between the current resident and non-resident Plot Sale Price, if being transferred to a non-resident from a resident.
(Difference is only charged on plots sold after May 5, 2026)
 - d. Plot Buyback: Current Rate, minus \$100 Buyback fee/plot
2. The City Recorder, under the supervision of the City Administrator and City Attorney, may make non-substantive corrections to any portion of this resolution and to the City codes referenced herein for grammatical, typographical, numbering, and consistency purposes in accordance with the expressed intent of the City Council.
3. This resolution shall take effect on May 6, 2026.

PASSED and ADOPTED by Highland City Council this 5th day of May 2026.

HIGHLAND CITY, UTAH

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder

City Recorder's Office



Cemetery			Update	
Burial Plot	Resident (per plot)		\$1,283.00	\$1,520.00
	Non-Resident (per plot)		\$1,793.00	\$2,130.00
Burials	Single Burials (upper grave)	Weekday	\$600.00	
		Weekend or Holiday	\$950.00	
	Double Burials (lower grave)	Weekday	\$750.00	
		Weekend or Holiday	\$1,150.00	
	Burials for Cremains and Caskets 36" or less	Weekday	\$500.00	
		Weekend or Holiday	\$850.00	
Disinterment	Weekday		\$650.00	
	Weekend or Holiday		\$1,080.00	
	Cremains and Caskets of 36" or less	Weekday	\$435.00	
		Weekend or Holiday	\$755.00	
Miscellaneous Fees	Headstone Setting Fee		\$50.00	
	Temporary Grave Marker		\$25.00	
	Burial Lot Transfers Transfer/Buy Back Fee		\$25.00	\$100.00
	Transfer from Resident to Non-Resident: In addition to the \$100 transfer fee, the difference between the resident and non-resident rate must be paid (per plot). *Beginning 5/5/26 and thereafter.			Difference + \$100.00 transfer fee

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
	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



CITY COUNCIL AGENDA REPORT

ITEM #4b

DATE: May 5, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Chris Trusty, City Engineer/Public Works Director
SPONSORED BY: City Staff
SUBJECT: 2026 Trails Maintenance Package
TYPE: General City Management

PURPOSE:

The City Council will consider a bid award for the trails maintenance package.

STAFF RECOMMENDATION:

Staff recommends awarding the trails maintenance package to Morgan Paving in the amount of \$112,090 which includes a 10% contingency.

PRIOR COUNCIL DIRECTION:

On June 17, 2026, Council approved the city budget, including allocating funding for trails maintenance.

BACKGROUND:

Highland City requested bids from contractors related to maintenance of city trails. The apparent low bidder for the project was Morgan Paving with a bid of \$101,900.00. The bid tabulation and project design including map of planned areas are included in the attachments to this report.

FISCAL IMPACT:

The cost of this project is \$112,090. Funding for this expense is included in GL 10-70-38 Trails Maintenance within the FY26 budget.

MOTION:

I move that City Council award the bid for the trails maintenance package to Morgan Paving in the amount of \$112,090.

ATTACHMENTS:

1. Bid Tabulation 2026 Trail Preservation
2. 202605-006_2026 Trails Maintenance Project

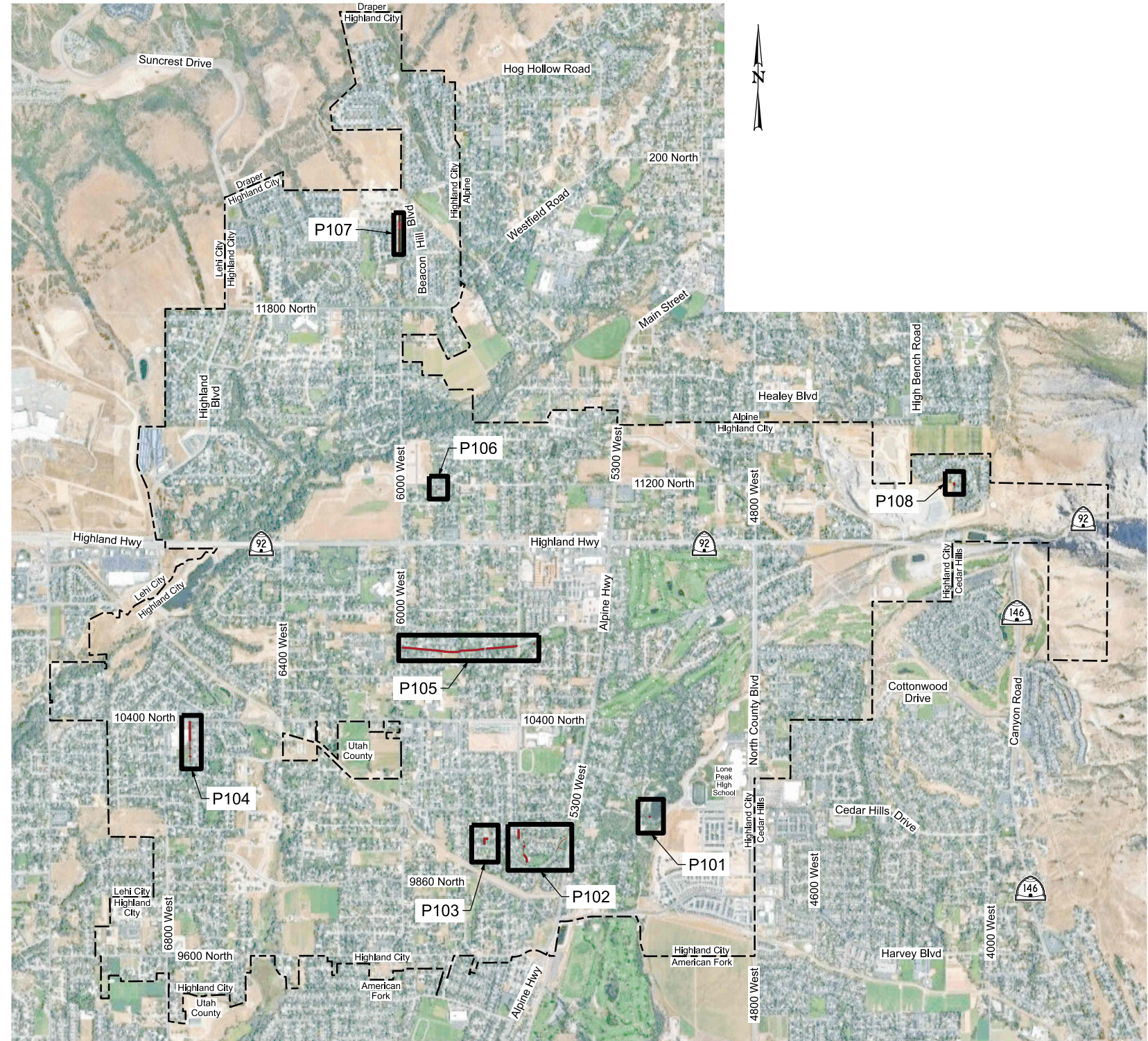
**Highland City - 2026 Trail Preservation
 Bid Tabulation
 Printed: 4.21.2026**

UNIT PRICE SCHEDULE - BASE BID				ASPHALT PRESERVATION		BONNEVILLE		Morgan Paving		TOP JOB	
Item #	Description	Unit	Quantity	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
	SCHEDULE A Bid										
1	Windsor Meadows Trails (10030 North to Windsor Meadows Trail)	LS	1	\$22,572.00	\$ 22,572.00	\$14,800.00	\$ 14,800.00	\$25,000.00	\$ 25,000.00	\$24,110.00	\$ 24,110.00
2	HIGHLAND GLEN TRAIL (Highland Gen Park Pond)	LS	1	\$2,532.50	\$ 2,532.50	\$2,700.00	\$ 2,700.00	\$1,000.00	\$ 1,000.00	\$2,811.00	\$ 2,811.00
3	VIEW POINTE TRAIL (West Park Circle to View Pointe Drive)	LS	1	\$4,248.00	\$ 4,248.00	\$4,250.00	\$ 4,250.00	\$2,400.00	\$ 2,400.00	\$4,595.00	\$ 4,595.00
4	WINDSOR MEADOWS TRAILS (Windsor Meadows Trail to Windsor Park Drive, and Kensington Circ. To 5300 West)	LS	1	\$32,361.60	\$ 32,361.60	\$9,980.00	\$ 9,980.00	\$15,000.00	\$ 15,000.00	\$21,938.00	\$ 21,938.00
5	WINDSOR MEADOWS TRAIL (Windsor Park Drive to Yorkshire Court)	LS	1	\$8,039.10	\$ 8,039.10	\$24,912.00	\$ 24,912.00	\$6,000.00	\$ 6,000.00	\$8,119.00	\$ 8,119.00
6	FREEDOM ELEMENTARY TRAIL (10250 North to 10400 North)	LS	1	\$24,729.65	\$ 24,729.65	\$26,980.00	\$ 26,980.00	\$20,000.00	\$ 20,000.00	\$25,715.00	\$ 25,715.00
7	AMERICAN FORK CANYON DITCH TRAIL (5600 West to 6000 West & at 5560 West)	LS	1	\$20,250.30	\$ 20,250.30	\$34,687.00	\$ 34,687.00	\$10,000.00	\$ 10,000.00	\$24,885.00	\$ 24,885.00
8	CHAMBERRY FIELDS TRAIL (Highland View Drive to 12120 North)	LS	1	\$10,192.25	\$ 10,192.25	\$13,950.00	\$ 13,950.00	\$10,000.00	\$ 10,000.00	\$11,667.00	\$ 11,667.00
9	AVONMORE COURT TRAIL (Avonmore Court to 11200 North)	LS	1	\$6,479.00	\$ 6,479.00	\$5,800.00	\$ 5,800.00	\$7,000.00	\$ 7,000.00	\$6,354.00	\$ 6,354.00
10	DIRECTED ADDITIONAL ASPHALT PATCHING	SQ FT	1,500	\$6.04	\$ 9,060.00	\$9,000.00	\$ 9,000.00	\$5,500.00	\$ 5,500.00	\$5.92	\$ 8,880.00
	SCHEDULE A TOTAL				\$ 140,464.40		\$ 147,059.00		\$ 101,900.00		\$ 139,074.00

2026 TRAILS MAINTENANCE PROJECT



INDEX OF SHEETS	
SHEET NO.	DESCRIPTION
GENERAL SHEETS	
G100	TITLE AND INDEX OF SHEETS
PROJECT SHEETS	
DT101	DETAILS
P101	HIGHLAND GLEN TRAIL
P102	WINDSOR MEADOWS TRAILS
P103	WINDSOR MEADOWS TRAIL
P104	FREEDOM ELEMENTARY TRAIL
P105	AMERICAN FORK CANYON DITCH TRAIL
P106	AVONMORE COURT TRAIL
P107	CHAMBERRY FIELDS TRAIL
P108	VIEW POINTE TRAIL



DESIGNED BY: M.K. SMITH
 DRAWN BY: J. BUSBY
 CHECKED BY: S.A. HENDRICKS
 PROJECT NO.: 2006-006
 DATE: 2/18/2026



1435 WEST 820 NORTH
 PROVO, UTAH 84601
 801 374-5771 PROVO



2026 TRAILS MAINTENANCE PROJECT
TITLE AND INDEX OF SHEETS



DRAWING NO. **G100**

2:APR-2026 DGN File: L:\2026\006_Highland 2026 Trails Preservation\City\Sheet_Files\202606-006_G100-Tile.dgn

DESIGNED BY M.K. SMITH
 DRAWN BY J. BUSBY
 CHECKED BY S.A. HENDRICKS
 PROJECT NO. 2006-006
 DATE 2/18/2026



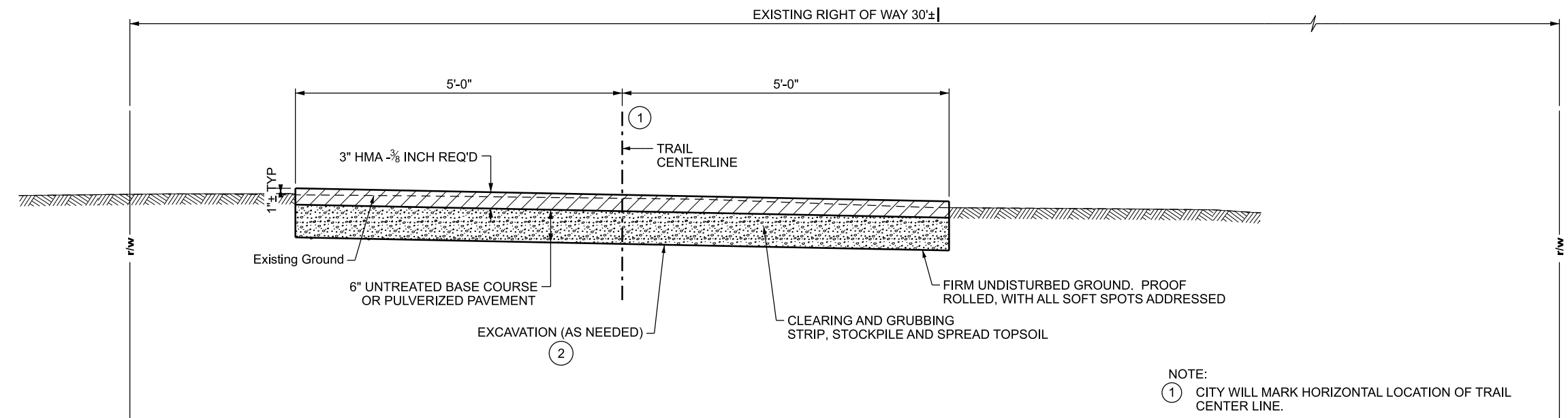
1435 WEST 820 NORTH
 PROVO, UTAH 84601
 801 374-5771 PROVO



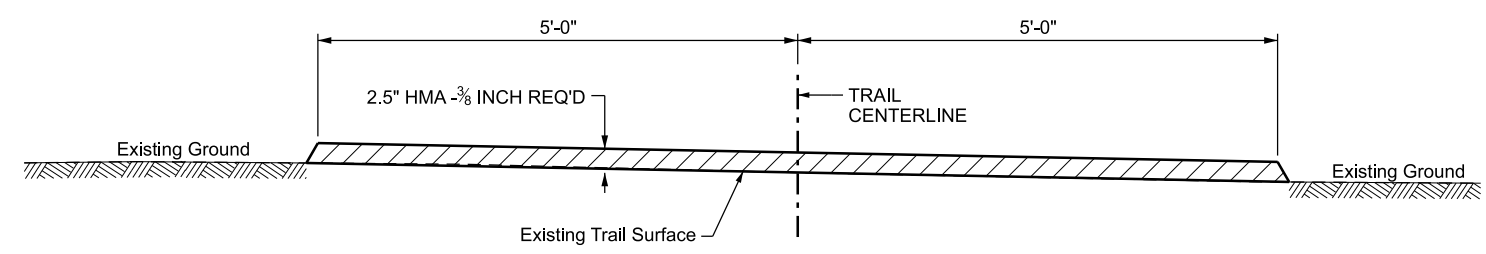
2026 TRAILS MAINTENANCE PROJECT
DETAILS



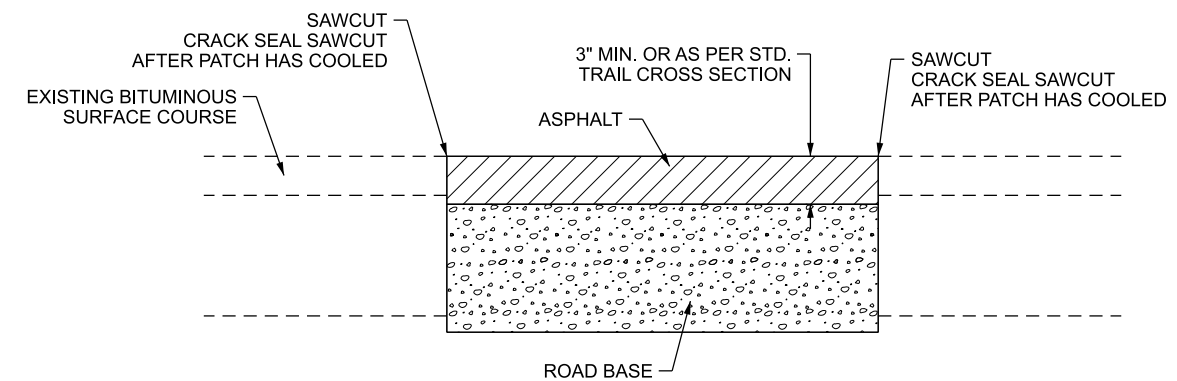
DRAWING NO.
DT101



TYPICAL TRAIL SECTION



OVERLAY TRAIL SECTION



ASPHALT TRAIL PATCHING

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 DGN File: L:\2026\006 - Highland 2026 Trails Preservation CivilSheet_Files\202606-006_P101.dgn



DESIGNED BY	M. K. SMITH
DRAWN BY	J. ROSEBY
CHECKED BY	S.A. HENDRICKS
PROJECT NO.	202606-006
DATE	2-APR-2026



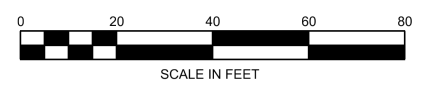
1435 WEST 820 NORTH
 PROVO, UTAH 84601
 801 374-5771 PROVO



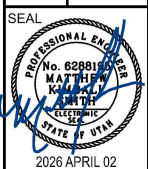
2026 TRAILS MAINTENANCE PROJECT
HIGHLAND GLEN TRAIL

LEGEND

- ASPHALT OVERLAY
- ASPHALT PATCHING
- CRACK SEAL AND TREATMENT
- PROPOSED NEW TRAIL

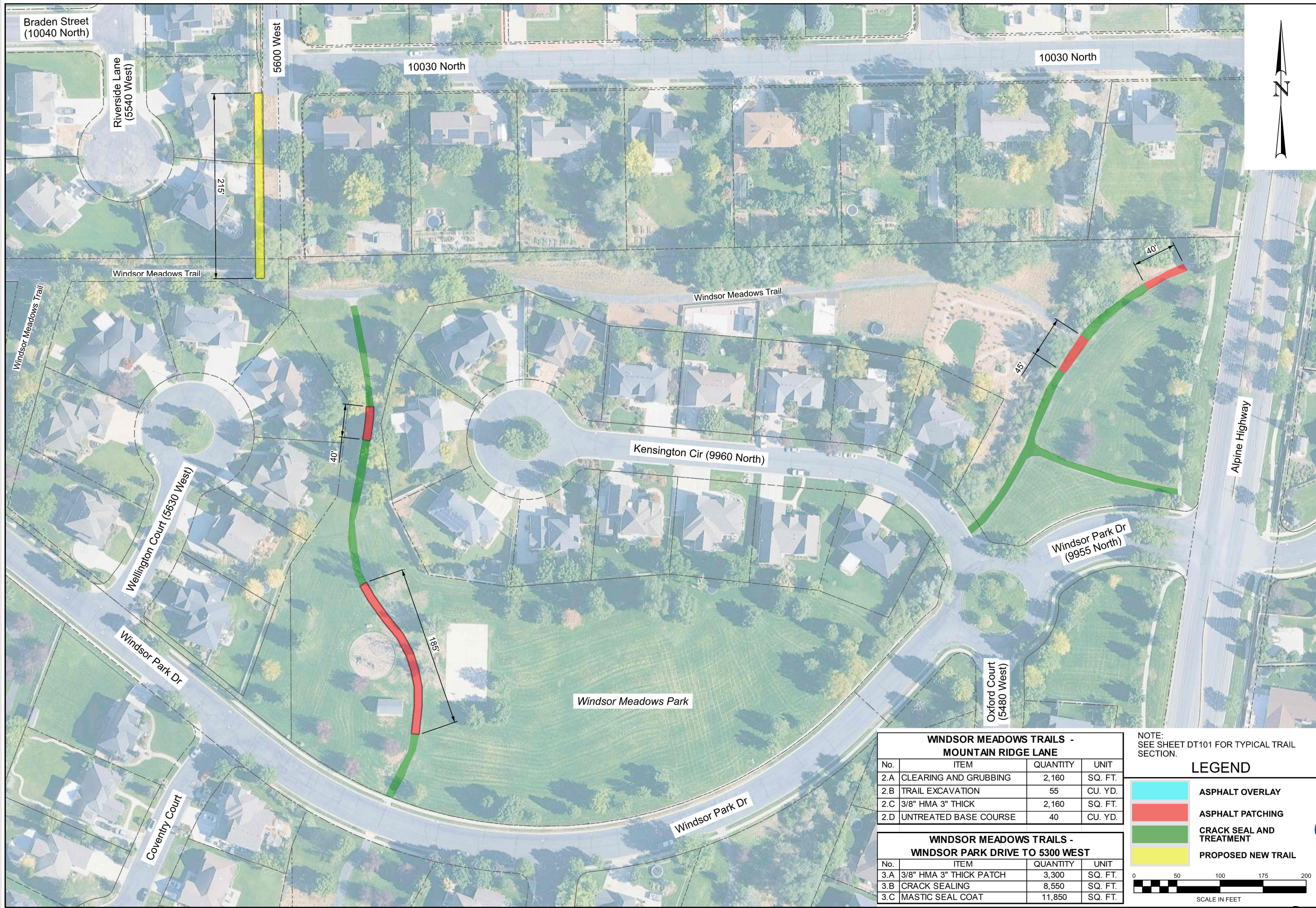


HIGHLAND GLEN TRAIL			
No.	ITEM	QUANTITY	UNIT
1.A	3/8" HMA 3" THICK PATCH	250	SQ. FT.
1.B	CRACK SEALING	20	SQ. FT.



2026 APRIL 02
P101

2-APR-2026
 DGN File: L:\2026\006 - Highland 2026 Trails Preservation\CivilSheet_Files\202606-006_P102.dgn



DESIGNED BY: M. K. SMITH
 DRAWN BY: J. ROSEBY
 CHECKED BY: S.A. HENDRICKS
 PROJECT NO: 202606-006
 DATE: 2-APR-2026



1435 WEST 820 NORTH
 PROVO, UTAH 84601
 801 374-5771 PROVO



2026 TRAILS MAINTENANCE PROJECT

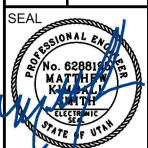
WINDSOR MEADOWS TRAILS

WINDSOR MEADOWS TRAILS - MOUNTAIN RIDGE LANE			
No.	ITEM	QUANTITY	UNIT
2.A	CLEARING AND GRUBBING	2,160	SQ. FT.
2.B	TRAIL EXCAVATION	55	CU. YD.
2.C	3/8" HMA 3" THICK	2,160	SQ. FT.
2.D	UNTREATED BASE COURSE	40	CU. YD.

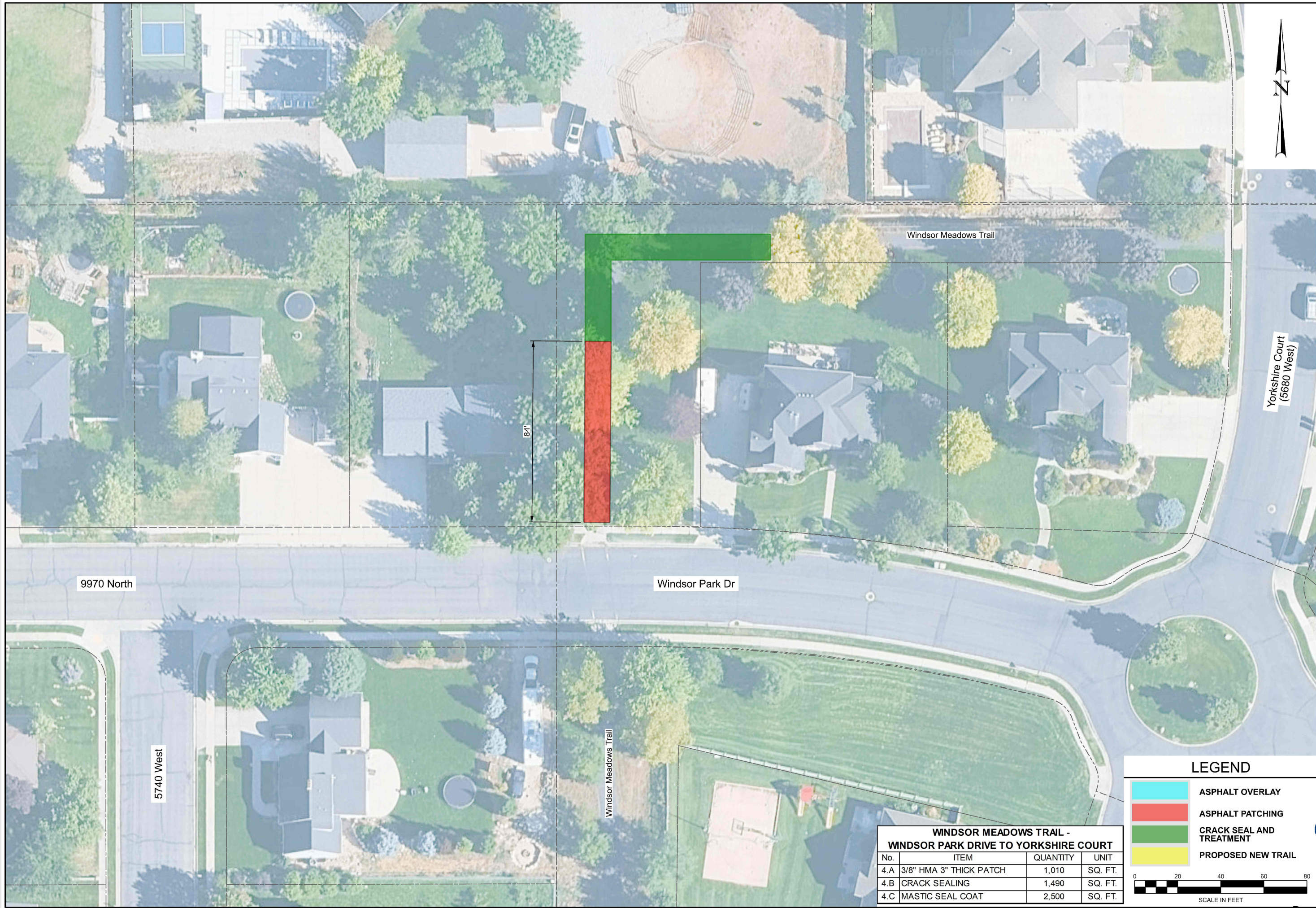
WINDSOR MEADOWS TRAILS - WINDSOR PARK DRIVE TO 5300 WEST			
No.	ITEM	QUANTITY	UNIT
3.A	3/8" HMA 3" THICK PATCH	3,300	SQ. FT.
3.B	CRACK SEALING	8,550	SQ. FT.
3.C	MASTIC SEAL COAT	11,850	SQ. FT.

NOTE: SEE SHEET DT101 FOR TYPICAL TRAIL SECTION.

LEGEND	
	ASPHALT OVERLAY
	ASPHALT PATCHING
	CRACK SEAL AND TREATMENT
	PROPOSED NEW TRAIL



2026 APRIL 02
 DRAWING NO. **P102**



DESIGNED BY: M. K. SMITH
 DRAWN BY: J. ROSEBY
 CHECKED BY: S.A. HENDRICKS
 PROJECT NO: 202606-006
 DATE: 2:APR-2026



1435 WEST 820 NORTH
 PROVO, UTAH 84601
 801 374-5771 PROVO



2026 TRAILS MAINTENANCE PROJECT

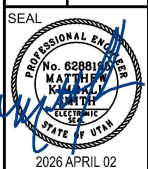
WINDSOR MEADOWS TRAIL

LEGEND

- ASPHALT OVERLAY
- ASPHALT PATCHING
- CRACK SEAL AND TREATMENT
- PROPOSED NEW TRAIL

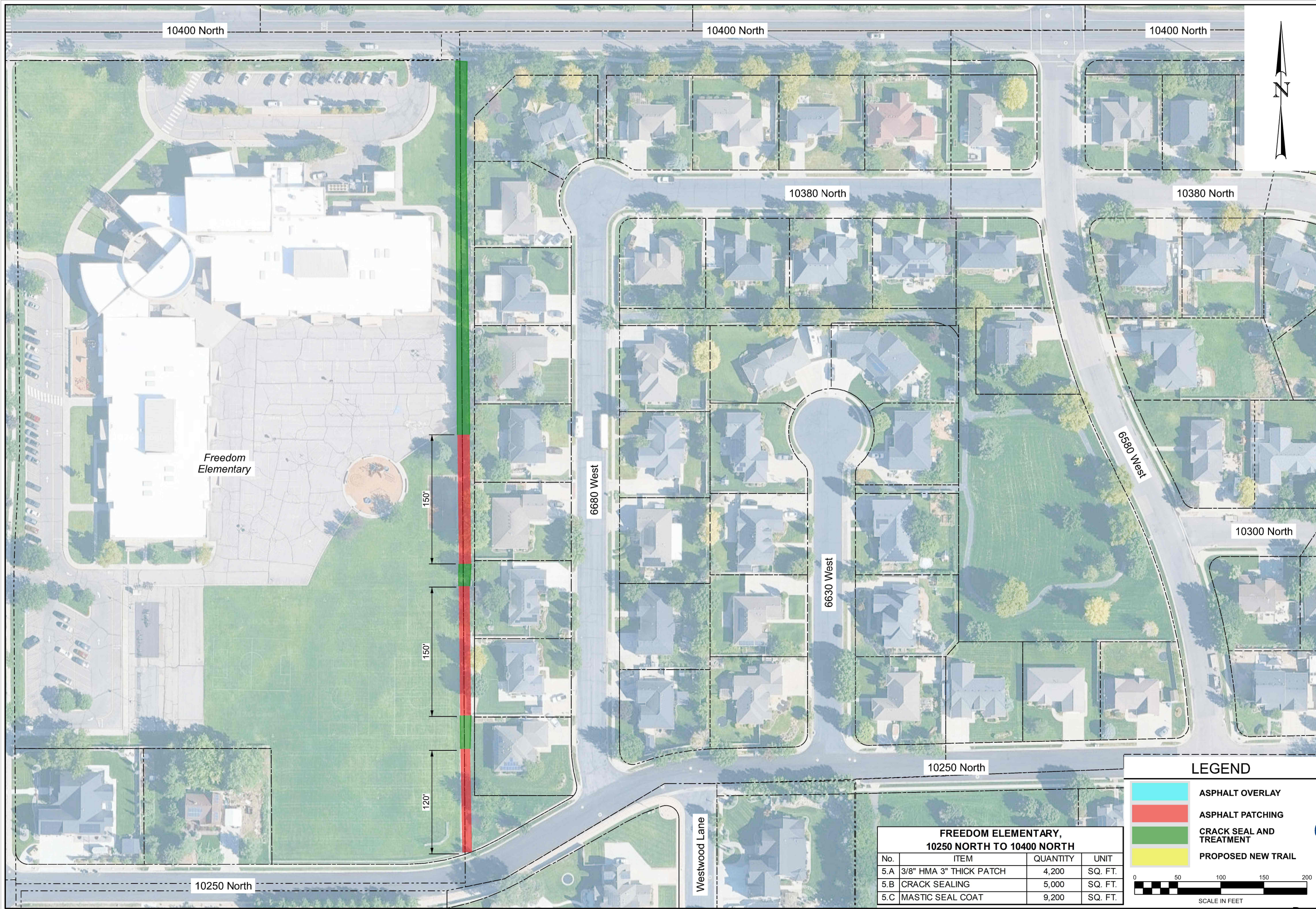
**WINDSOR MEADOWS TRAIL -
 WINDSOR PARK DRIVE TO YORKSHIRE COURT**

No.	ITEM	QUANTITY	UNIT
4.A	3/8" HMA 3" THICK PATCH	1,010	SQ. FT.
4.B	CRACK SEALING	1,490	SQ. FT.
4.C	MASTIC SEAL COAT	2,500	SQ. FT.



2026 APRIL 02
 DRAWING NO. **P103**

2-APR-2026
 DGN File: L:\2026\006_Highland 2026 Trails Preservation\CivilSheet_Files\202606-006_P104.dgn



DESIGNED BY: M. K. SMITH
 DRAWN BY: J. JOSEY
 CHECKED BY: S. A. HENDRICKS
 PROJECT NO: 202606-006
 DATE: 2-APR-2026



1435 WEST 820 NORTH
 PROVO, UTAH 84601
 801 374-5771 PROVO

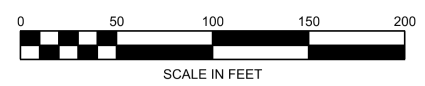


2026 TRAILS MAINTENANCE PROJECT

FREEDOM ELEMENTARY TRAIL

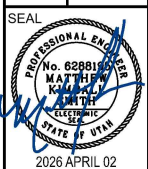
LEGEND

- ASPHALT OVERLAY
- ASPHALT PATCHING
- CRACK SEAL AND TREATMENT
- PROPOSED NEW TRAIL



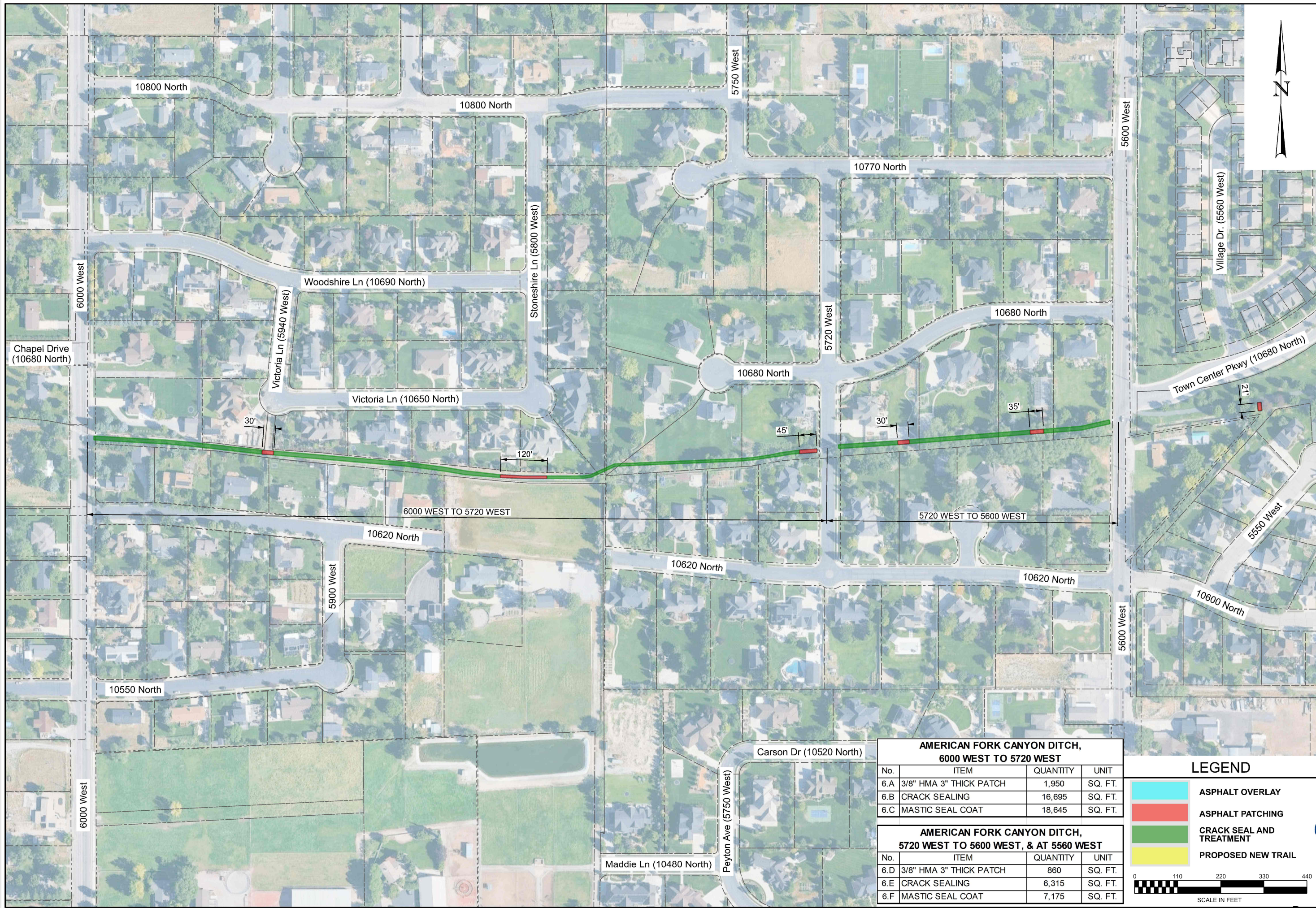
**FREEDOM ELEMENTARY,
 10250 NORTH TO 10400 NORTH**

No.	ITEM	QUANTITY	UNIT
5.A	3/8" HMA 3" THICK PATCH	4,200	SQ. FT.
5.B	CRACK SEALING	5,000	SQ. FT.
5.C	MASTIC SEAL COAT	9,200	SQ. FT.



2026 APRIL 02
 DRAWING NO. **P104**

2-APR-2026
 DGN File: L:\2026\006_Highland 2026 Trails Preservation\CivilSheet_Files\2026006-006_P1105.dgn



DESIGNED BY: M. K. SMITH
 DRAWN BY: J. JOSEBY
 CHECKED BY: S. A. HENDRICKS
 PROJECT NO: 2026006-006
 DATE: 2-APR-2026



1435 WEST 820 NORTH
 PROVO, UTAH 84601
 801 374-5771 PROVO



2026 TRAILS MAINTENANCE PROJECT

AMERICAN FORK CANYON DITCH TRAIL





**AMERICAN FORK CANYON DITCH,
 6000 WEST TO 5720 WEST**

No.	ITEM	QUANTITY	UNIT
6.A	3/8" HMA 3" THICK PATCH	1,950	SQ. FT.
6.B	CRACK SEALING	16,695	SQ. FT.
6.C	MASTIC SEAL COAT	18,645	SQ. FT.

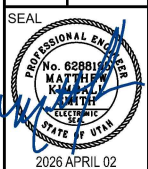
**AMERICAN FORK CANYON DITCH,
 5720 WEST TO 5600 WEST, & AT 5560 WEST**

No.	ITEM	QUANTITY	UNIT
6.D	3/8" HMA 3" THICK PATCH	860	SQ. FT.
6.E	CRACK SEALING	6,315	SQ. FT.
6.F	MASTIC SEAL COAT	7,175	SQ. FT.

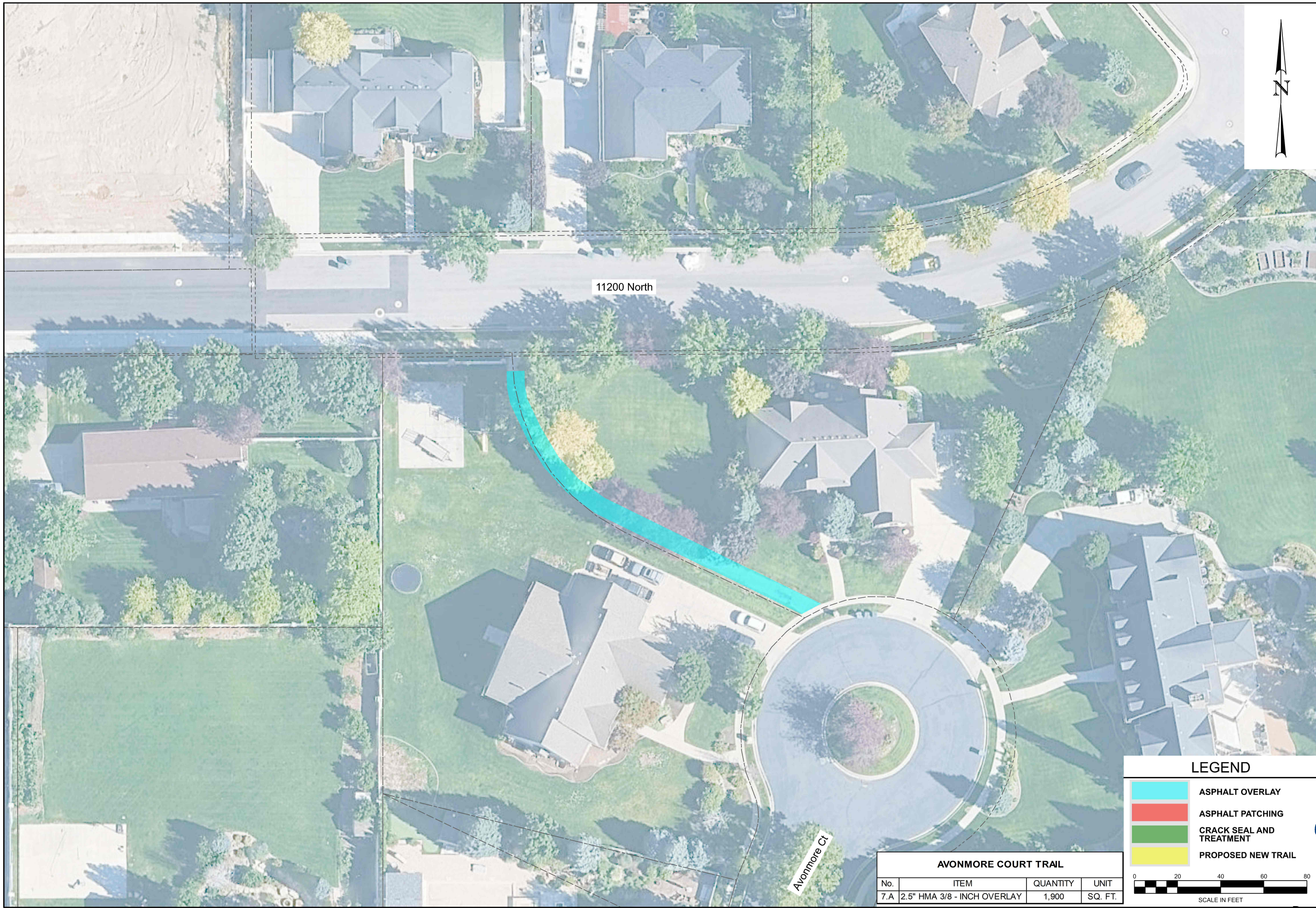
LEGEND

-  ASPHALT OVERLAY
-  ASPHALT PATCHING
-  CRACK SEAL AND TREATMENT
-  PROPOSED NEW TRAIL

0 110 220 330 440
 SCALE IN FEET



2026 APRIL 02
 DRAWING NO. **P105**



DESIGNED BY: M. K. SMITH
 DRAWN BY: J. JOSEBY
 CHECKED BY: S.A. HENDRICKS
 PROJECT NO: 202606-006
 DATE: 2 APR 2026



1435 WEST 820 NORTH
 PROVO, UTAH 84601
 801 374-5771 PROVO

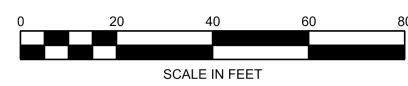
RB&G
 ENGINEERING, INC.

2026 TRAILS MAINTENANCE PROJECT

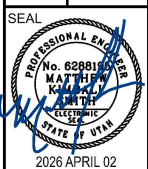
AVONMORE COURT TRAIL

LEGEND

- ASPHALT OVERLAY
- ASPHALT PATCHING
- CRACK SEAL AND TREATMENT
- PROPOSED NEW TRAIL

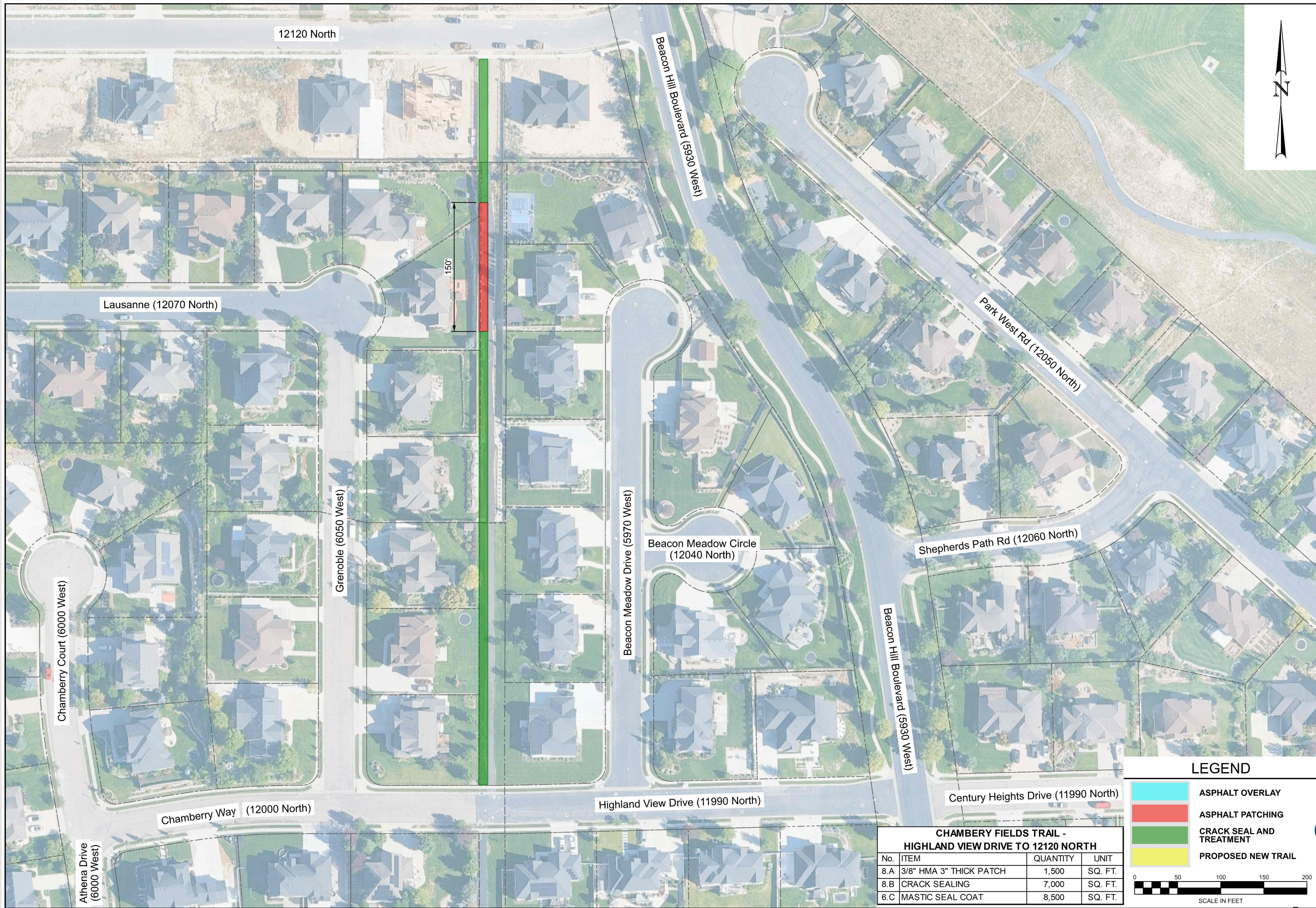


AVONMORE COURT TRAIL			
No.	ITEM	QUANTITY	UNIT
7.A	2.5" HMA 3/8 - INCH OVERLAY	1,900	SQ. FT.



DRAWING NO. **P106**

2-APR-2026
 DGN File: L:\2026\006 - Highland 2026 Trails Preservation\CivilSheet_Files\202606-006_P107.dgn



1435 WEST 820 NORTH
 PROVO, UTAH 84601
 801 374-5771 PROVO

RB&G
 ENGINEERING, INC.

2026 TRAILS MAINTENANCE PROJECT
CHAMBERRY FIELDS TRAIL

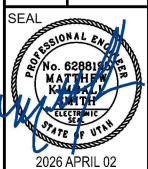
LEGEND

- ASPHALT OVERLAY
- ASPHALT PATCHING
- CRACK SEAL AND TREATMENT
- PROPOSED NEW TRAIL



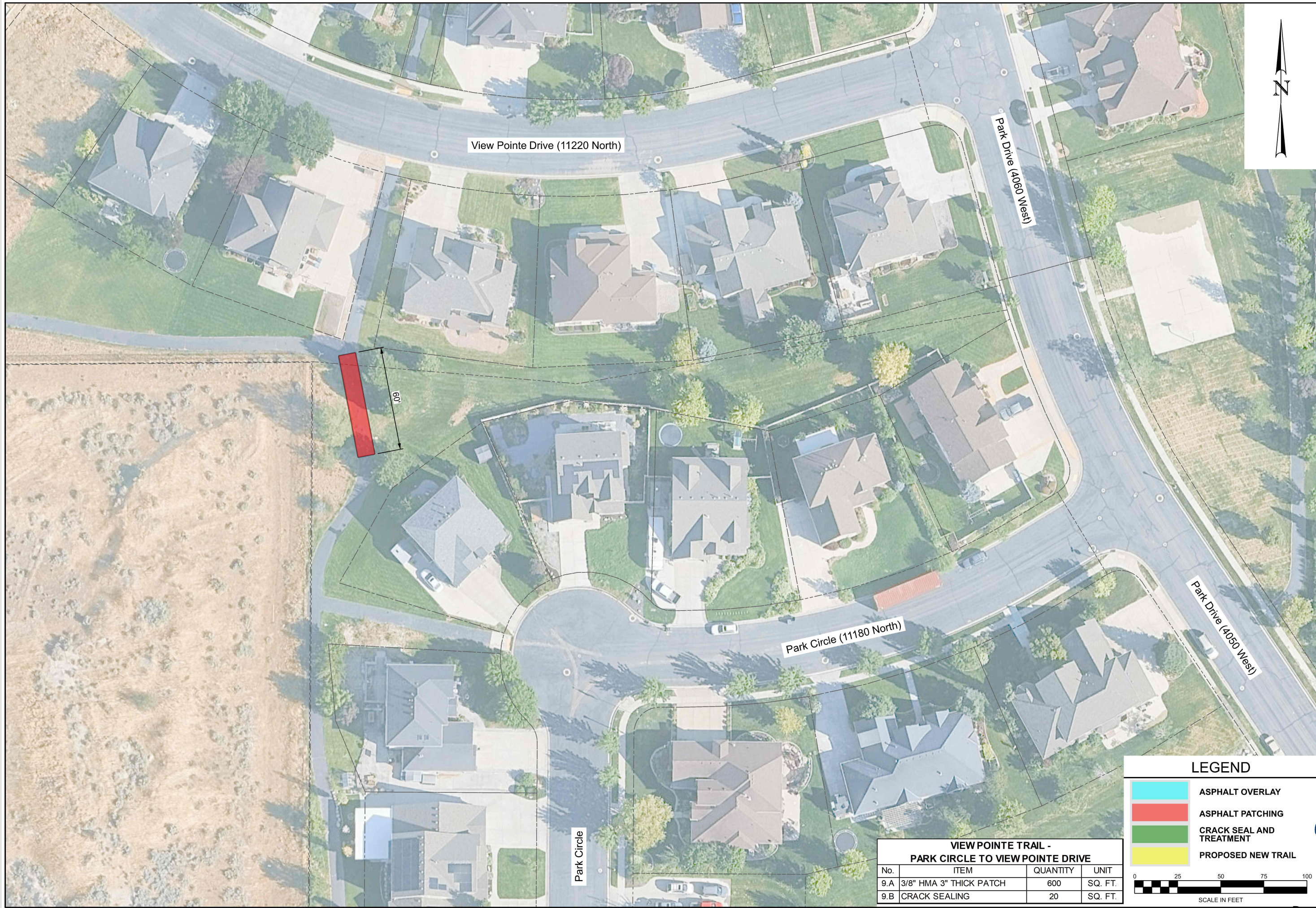
**CHAMBERRY FIELDS TRAIL -
 HIGHLAND VIEW DRIVE TO 12120 NORTH**

No.	ITEM	QUANTITY	UNIT
8.A	3/8" HMA 3" THICK PATCH	1,500	SQ. FT.
8.B	CRACK SEALING	7,000	SQ. FT.
6.C	MASTIC SEAL COAT	8,500	SQ. FT.



DRAWING NO.
P107

2-APR-2026 Highland 2026 Trails Preservation CivilSheet_Files\202606-006_P108.dgn



DESIGNED BY: M. K. SMITH
 DRAWN BY: J. JOSEBY
 CHECKED BY: S. A. HENDRICKS
 PROJECT NO: 202606-006
 DATE: 2-APR-2026



1435 WEST 820 NORTH
 PROVO, UTAH 84601
 801-374-5771 PROVO



2026 TRAILS MAINTENANCE PROJECT

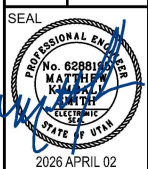
VIEW POINTE TRAIL

LEGEND

- ASPHALT OVERLAY
- ASPHALT PATCHING
- CRACK SEAL AND TREATMENT
- PROPOSED NEW TRAIL



VIEW POINTE TRAIL - PARK CIRCLE TO VIEW POINTE DRIVE			
No.	ITEM	QUANTITY	UNIT
9.A	3/8" HMA 3" THICK PATCH	600	SQ. FT.
9.B	CRACK SEALING	20	SQ. FT.



DRAWING NO. **P108**



CITY COUNCIL AGENDA REPORT

ITEM #4c

DATE: May 5, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Chris Trusty, City Engineer/Public Works Director
SPONSORED BY: City Staff
SUBJECT: Streets Impact Fee Facility Plan & Impact Fee Analysis Contract Award
TYPE: General City Management

PURPOSE:

The City Council will consider a bid award for an update of the City's Streets Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis (IFA).

STAFF RECOMMENDATION:

Staff recommends awarding the bid for the Streets IFFP/ IFA update to Hales Engineering in the amount of \$30,910, which includes a 10% contingency.

PRIOR COUNCIL DIRECTION:

In a number of recent City Council meetings, Council and staff have discussed a need for an update to the City's Streets IFFP and IFA based on the City's recently updated Transportation Master Plan in the newly adopted General Plan.

BACKGROUND:

After the recent update to the city's General Plan and changes to plans within the city's current IFFP, staff solicited proposals for an update to the Impact Fee Facilities Plan and Impact Fee Analysis. Two bids were submitted in response to the request for proposals.

Hales: \$28,100 with IFA included
Avenue: \$26,150 IFA not included

As Hales bid included both needed updates and is only \$2,000 more expensive than the other bid that did not include both updates, staff is recommending selecting Hales for the project. Hales performed work on the transportation element of the General Plan recently adopted by the City Council. Staff was pleased with their work on that project and feel like they understand the City and its transportation goals well.

FISCAL IMPACT:

The cost of this project is \$30,910. Funding for this expense of \$70,000 is included in GL 10-66-31 Engineering Professional and Technical Services within the FY26 budget.

MOTION:

I move that City Council award the bid for the Streets IFFP/ IFA to Hales Engineering in an amount up

to \$30,910.

ATTACHMENTS:

1. P4543 - UT Highland IFFP, IFA (1)

February 18, 2026

P4543

Highland City
Chris Trusty
5400 Civic Center Dr
Highland, UT 84003

801.772.4508
cTrusty@highlandut.gov

Subject: Highland City Impact Fee Facilities Plan and Impact Fee Analysis

Chris,

Thank you for inviting Hales Engineering to submit this proposal to complete a transportation impact fee facilities plan (IFFP) and impact fee analysis (IFA) for Highland, Utah. The following is an outline of our proposed scope of work and cost estimate to complete this plan according to our conversation with you and standard IFFP guidelines and State requirements. We plan to partner with LRB Public Finance and Insight Analytics to develop the plan and analysis.

Scope of Work

Task 1: Project Kick-off Meeting

Hales Engineering will attend one kick-off meeting with you and City staff, as well as LRB Public Finance staff. We will discuss the recently adopted transportation master plan, the list of projects that are planned to be constructed by 2032, the methodology for completing the IFFP, and the schedule.

Task 2: Review Highland City Transportation Master Plan Update

Hales Engineering will gather key information from the Highland Transportation Master Plan (TMP) that is needed for impact fee calculations. This will include needed projects in the City that need to be constructed by 2032 and volume/trip data from the MAG travel demand model

Task 3: Cost Estimates

Hales Engineering will work closely with Highland City Staff to develop cost estimates for the projects identified to be completed by 2032. These cost estimates will be utilized for the impact fee calculations.

February 18, 2026

P4543

Task 4: Travel Demand Modelling Information

Hales Engineering will identify needed information for the impact fee calculations from the travel demand model. This information includes:

- Total number of new trips to the system between now and the 2032 year horizon from MAG.
- Pass-through information for each of the proposed projects that are planned to by 2032.

Hales Engineering will work with Insight Analytics to estimate new trip and pass-through data from the travel demand model. Hales Engineering will use this information to complete the impact fee calculations.

Task 5: Determine Impact Fee Eligible Costs

Hales Engineering will use the data collected through the previous tasks to calculate the impact fee eligible costs for the planned projects by 2032. These calculations will take into account any MAG funding or other grants, pass-through percentages, existing capacity and demand, and City level of service standards.

LRB Public Finance will calculate any buy-in component of the impact fees that is determined to be eligible for inclusion. This will be done as part of their work on the Impact Fee Analysis (IFA).

Task 6: Results Meeting

Hales Engineering will attend one results meeting with you and City staff, as well as LRB Public Finance staff in addition to a final city council meeting. We will discuss the transportation projects, the impact fee eligible costs, and the results of the analysis. Comments will be collected and addressed.

Task 7: IFFP Report

Hales Engineering will summarize results of our calculations and study in a final report including the necessary text, tables, and figures. Following completion of the report we will submit one (1) electronic version for your use and distribution. The final report will include key findings and recommendations, as well as the impact fee eligible costs for use in the IFA.

Task 8: Impact Fee Analysis (IFA)

LRB Public Finance will prepare an Impact Fee Analysis (IFA) by collecting Highland's key financial data (bond obligations, impact fee balances, schedules). Using the IFFP and TDM pass through trip analysis, they will determine project eligibility for impact fee funding and

February 18, 2026

P4543

identify cash vs. debt financing. This analysis will inform the required impact fee calculation to fund infrastructure for growth. The IFA will comply with Utah Code.

Cost Estimate

We anticipate that the cost to complete the eight (8) tasks identified in the scope of work will be approximately \$28,100. Invoices for work completed will be submitted monthly for payment.

Meeting Attendance/Out of Scope Work

Predicting the number of meetings and time commitments required to move an impact fee facilities plan through the approval process varies from project to project. Therefore, in the best interest of our clients, we have not included any meetings beyond those identified in the scope of work. If additional meetings are necessary, they will be billed separately on a time and materials basis and will be attended by representatives of Hales Engineering only upon prior written or electronic approval given by you or a designated representative.

Schedule

We will begin work after we have received the written authorization to proceed. We will complete the study based on our discussions with you and LRB Public Finance regarding the overall schedule. We are able to begin work on this immediately and will complete the project in a timely manner. This letter will serve as our contract along with the attached Standard Terms and Conditions.


February 18, 2026

P4543

Agreement

This letter will serve as our contract along with the attached Standard Terms and Conditions. If you agree to the terms and conditions of this letter, please countersign below. Please also fill in the appropriate billing contact for invoicing. Invoices for work completed will be submitted monthly for payment. Again, thank you for asking Hales Engineering to prepare this proposal. We look forward to working with you on this project. If you have any questions, please feel free to call.

Sincerely,



Josh Gibbons, PE, PTOE, RSP1
General Manager

Hales Engineering Group, LLC

Signature:

Signature: _____

Accepted by: _____

Company: _____

Date: _____

Billing Contact (where invoices will be sent):

Company Name: _____

Person Name: _____

Billing Address: _____

Phone Number: _____

Email: _____

February 18, 2026

P4543

STANDARD TERMS AND CONDITIONS

These STANDARD TERMS AND CONDITIONS apply to, and are made part of, the attached letter agreement ("Agreement") by and between HALES ENGINEERING GROUP, LLC, a Delaware limited liability company, ("Consultant"), and the "Client" referenced in the signature block on the Agreement.

WITNESSETH THAT, in consideration of the premises and covenants hereinafter set forth, the parties agree as follows:

1. **Data to Be Furnished.** All information, data, reports, records and maps with respect to the Project which are available to Client and which Client deems reasonably necessary for the performance of work set forth in the Agreement, shall be furnished to Consultant without charge by Client.

2. **Personnel.** Consultant agrees that it will employ, at its own expense, all personnel necessary to perform the services required by this Agreement and in no event, shall such personnel be the employees of Client. All the services required hereunder shall be performed by Consultant and all personnel engaged therein shall be fully qualified under applicable federal, state and local law to undertake the work performed by them. Consultant assumes full and sole responsibility for the payment of all compensation and expenses of such personnel and for all state and federal income tax, unemployment insurance, Social Security, disability insurance and other applicable withholdings.

3. **Compensation.** Client shall pay Consultant an amount not to exceed the sum noted in the Agreement as consideration for the services described. Consultant shall submit invoices to the Client monthly. Client agrees to pay the invoices within 30 days of receipt. If payment is not received within 60 days, Consultant may, at its sole discretion, elect to stop work until payments are received. In that case, Consultant will notify Client that work has ceased. Client also agrees to pay all costs, including attorney's fees and court costs, incurred by Consultant to collect on past due invoices. If Client fails to make any payment due Consultant for services and expenses within thirty (30) days after receipt of Consultant's statement, the amounts due Consultant will be increased at the rate of 1.5% per month from due date identified on invoice.

4. **Ownership of Documents.** The work papers, drawings, photographs and any other written or graphic material, hereinafter materials, prepared by Consultant for this Project are instruments of the Consultant's service for use solely with respect to this Project and, unless otherwise provided, the Consultant shall be deemed the author of these documents and shall retain all common law, statutory and other reserved rights, including the copyright. The Client shall be permitted to retain copies, including reproducible copies of Consultant's materials for information and reference in connection with the Client's use on the Project. The Client or others shall not use the Consultant's materials on other projects, or for changes to this Project without the express written consent of the Consultant. Submission or distribution of documents to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication or violation of copyright.

5. **Attorneys' Fees/Arbitration.** If either party brings an action or claim arising out of or in connection with this Agreement, the prevailing party shall be entitled to reasonable and actual attorneys' fees incurred, as well as costs incurred, as well as expert witness fees. All disputes shall be resolved by way of binding Arbitration, which shall take place in Salt Lake City, Utah utilizing a single Arbitrator. Arbitration shall take place under the auspices of either the American Arbitration Association or JAMS, at the election of the party commencing Arbitration. The prevailing party shall also be entitled to be reimbursed for any and all Arbitration expenses incurred.

6. **Limitation of Liability.** Unless Client and Consultant otherwise agree in writing in consideration for an increase in Consultant's fee, Client agrees to limit Consultant's liability to Client to the sum of the Consultant's fee for any loss or damage, including but not limited to special and consequential damages arising out of or in connection with the performance of services or any other cause, including Consultant's professional negligent acts, errors, or omissions, and Client hereby releases and holds harmless Consultant from any liability above such amount.

7. **Modification/Termination.** No waiver, alteration, modification or termination of this Agreement shall be valid unless made in writing. This agreement may be terminated for convenience and without cause by either party upon seven days' written notice.

8. **Governing Law.** This Agreement shall be governed by and constructed in accordance with the laws of the State of Utah.

9. **Entire Agreement.** This Agreement sets forth the entire understanding between the parties as to the subject matter of this Agreement and merges all prior discussions, negotiations, letters of understanding or other promises, whether oral or in writing.