



HIGHLAND CITY

HIGHLAND CITY COUNCIL AGENDA

TUESDAY, JUNE 2, 2026

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

AMENDED

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 Liz Rice

Pledge of Allegiance: Council Member Kim Rodela

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. 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. Mountainland Association of Governments Overview

LaNiece Davenport, MPO Director, will give a brief presentation regarding Mountainland Association of Governments.

b. New Employee Introduction

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

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

May 5, 2026

b. Ratification of Large Purchases *General City Management*

David Mortensen, Finance Director

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

c. Close Out and Dissolve Open Space Special Service District *General City Management*

Rob Patterson, City Attorney/Planning & Zoning Administrator

The City Council will consider adopting a resolution dissolving the Highland City Open Space Special Service District.

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. **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.
- b. **PUBLIC HEARING/ORDINANCE: Highland Mains Signage - Development Agreement Amendment Land Use (Legislative)**
Rob Patterson, City Attorney/Planning & Zoning Administrator
The City Council will hold a public hearing to consider a proposed amendment to the legislative development agreement for Highland Mains related to signage.
- c. **PUBLIC HEARING/ORDINANCE: Amendments to Process for Approving New Business Use Development Code Update (Legislative)**
Rob Patterson, City Attorney/Planning & Zoning Administrator
The City Council will hold a public hearing to consider amendments to the process by which a new business use may be permitted within a zone.
- d. **PUBLIC HEARING/ORDINANCE: Planning Commission Requirements Amendments Development Code Update (Legislative)**
Rob Patterson, City Attorney/Planning & Zoning Administrator
The City Council will hold a public hearing to consider amendments to the regulations and requirements that govern the Planning Commission to conform to new state law.

5. 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. **ACTION: City Contribution for Twin Bridges Entrance General City Management**
Chris Trusty, City Engineer/Public Works Director
The City Council will consider approving a budget adjustment to fund up to \$27,000 to cover the shortfall in donations to reconstruct the bridge on Beacon Hills Drive at the entrance to the Twin Bridges subdivision.
- b. **RESOLUTION: Cemetery Perpetual Care Fund - Update to Governing Resolution General City Management**
Jay Baughman, Assistant City Administrator/Community Development Director
Stephannie Cottle, City Recorder
The City Council will consider revising resolution R-2017-32, which established the Cemetery Perpetual Care Fund.
- c. **RESOLUTION: Annual Firework Restrictions Map & Open Burn Ban General City Management**
Brian Patten, Fire Chief
Erin Wells, City Administrator
City Council will consider reaffirming the areas restricted from fireworks in the City and the associated resolution.

6. DISCUSSION ITEMS

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

a. Updates to the Draft Interim Budget for FY 2026-2027 General City Management

Erin Wells, City Administrator

Staff will report to the City Council on the changes made to the draft interim budget since the Council approved the Tentative Budget on May 5, 2026 and seek input from the Council.

7. COMMUNICATION ITEMS

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

a. Trail Plans in Canterbury & Foxwood Subdivision

Ron Campbell, Council Member

Liz Rice, Council Member

Kim Rodela, Council Member

b. Work Order Process

Gretchen Homer, Public Works Executive Assistant

c. Highland Family Park Baseball Field Discussion

Erin Wells, City Administrator

d. Community Development Update (Current Projects)

Jay Baughman, Assistant City Administrator/Community Development Director

Rob Patterson, City Attorney/Planning & Zoning Administrator

8. 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, Stephanie B. 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://pnm.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 June, 2026.

Stephanie B. Cottle, CMC|UCC, City Recorder

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



HIGHLAND CITY

HIGHLAND CITY COUNCIL MINUTES

Tuesday, May 5, 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 Kim Rodela

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 regular session at 6:00 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 Kim Rodela and those in attendance were led in the Pledge of Allegiance by Council Member Scott L. Smith. 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, Deputy City Recorder Heather White, City Engineer/Public Works Director Chris Trusty, Fire Chief Brian Patten, Library Director Karen Liu

OTHERS PRESENT: Jon Hart, Kathryn Schramm, Paul Burnside, Gordon Lonsdale, Lynn Lonsdale, Trent Thayn, Travis Kuck, Claudia Stillman, Jennifer Wadsworth, Nicolina Tanner, Cora Tanner, Lara Mills, Susan Remy, Amy Lucas, Kevin Tams, Wes Warren, Sharman Blood, Leanne Spencer, Adam Swerdlow, Wayne Stewart, A

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.

Kathryn Schramm addressed the Council regarding the issue of multiple mailboxes for properties with rental

units. Ms. Schramm explained that she has an attached accessory dwelling unit and has been unable to get mail delivered to a second mailbox. She noted that the postmaster from the American Fork Post Office had reviewed her situation and indicated that adding an "A" and "B" designation to mailboxes would constitute a directional designation, not an address change, and would be a safety measure. Ms. Schramm cited a recent incident in Alpine where an individual died because emergency services could not locate the correct address among two homes sharing an address. She urged the Council to allow two mailboxes for properties with rental units and noted the issue would be relevant to the accessory dwelling unit (ADU) discussion later in the meeting.

Council Member Smith stated that ADU's will be discussed during tonight's meeting, but he did not believe Ms. Schramm's property would specifically be discussed.

Paul Burnside commented on the City's newsletter notice that Class II e-bikes would be disallowed on City trails. Mr. Burnside stated that his Class II e-bike, which has a throttle and a top speed of 20 miles per hour identical to a Class I e-bike, is used due to its weight requiring throttle assistance. He argued the prohibition goes beyond what state statute allows and requested the City revise its ordinance or resolution to allow Class II e-bikes.

Wes Warren echoed Mr. Burnside's comments regarding Class II e-bikes. Mr. Warren noted that he had ridden his Class II pedal-assisted e-bike with a throttle to the meeting and stated it does not exceed 20 miles per hour. He expressed his intention to continue riding the bike regardless of outcome and offered to answer questions as a daily rider during the relevant discussion item.

Sharman Blood expressed support for the proposed library property tax increase, describing the library as "a gift we give ourselves and our community" and an investment in youth, adults, and seniors.

Nicolina Tanner read a personal statement and two letters submitted by neighbors in support of the Highland City Library, emphasizing the library's role in fostering a love of reading in families, including homeschooling households. Ms. Tanner submitted additional letters for the record and was invited to read the remaining letters during the public hearing on the budget.

Mayor Bills noted that an e-bike communication item was on the agenda and indicated the topic would likely be discussed further on future occasions.

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.

Council Member Doug Cortney MOVED that city council adopt the consent agenda.

Council Member Ron Campbell SECONDED the motion.

Council Member Cortney received unanimous consent to withdraw the motion after Council Member Smith indicated a desire to pull item 2c for an additional question.

Council Member Smith inquired why a City Budget Officer was being designated, specifically whether it was required by state statute. City Attorney & Planning & Zoning Administrator Patterson explained that state law requires the budget officer to fulfill specific duties in the Truth in Taxation process and that, with the Finance Director otherwise occupied, City Administrator Wells was being designated for this purpose on a temporary basis. Council Member Smith confirmed his understanding and indicated no long-term concern.

Council Member Doug Cortney MOVED to adopt the consent agenda with all three items as listed on the agenda.

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

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.

City Administrator Erin Wells provided a comprehensive presentation on the Truth in Taxation process and the proposed library property tax increase. Ms. Wells noted that Highland City has not undertaken Truth in Taxation proceedings in a number of years and that state law governing the process has been significantly revised, requiring strict procedural compliance. She emphasized that no final decision on a tax increase would be made until the August 11, 2026 public hearing, and that this evening's votes were procedural steps initiating the process. Ms. Wells outlined the following context for the proposed library tax increase:

- The library represents approximately 2% of the total City budget.
- The library's dedicated property tax represents approximately 1% of a typical Highland homeowner's total property tax bill.

- The average Highland home is valued at just over \$1,000,000. The current annual library tax on such a home is approximately \$53.88. The proposed increase of \$28.65 per year would bring the total to approximately \$82.53 annually.
- The proposed increase represents a 53.8% increase in the library's dedicated tax rate, but only a 7.6% increase of the total City property tax bill.
- A video produced by the Utah League of Cities and Towns was presented to explain how the certified tax rate system works and why rising property values do not automatically generate more revenue for local governments.
- The library property tax was established in 2007; the only rate changes since then have been reductions made during the recession in 2010 and 2013.
- Compared to other Utah communities with dedicated library taxes, Highland's current rate is near the bottom, and even with the proposed increase would remain well below the statewide average and statutory limit.

Ms. Wells identified three primary uses for the increased revenue:

- Converting one existing part-time staff position to full-time and adding one additional part-time position, primarily to manage workload generated by the Timpanogos Library Consortium (TLC) and programming demands.
- Funding \$10,000 for the Libby e-book and audiobook platform, from which state and federal subsidies have been withdrawn.
- Continuing the Senior Citizen Hub programming that has been grant-funded and is expected to lose that funding.

City Attorney Patterson noted that the recently adopted general plan specifically references strengthening the library as a community institution, citing Goal 2 and Implementation Strategy 2.1 of the Public Facilities and Services chapter.

Library Director Karen Liu then presented statistical data demonstrating the library's performance relative to peers:

- Highland City Library ranks 57th out of 60 Utah public library systems in revenue per capita, despite population growth of over 36% since 2008.
- The library circulates more physical items per capita than any other library in Utah or in comparable national peer groups.
- Children's material circulation per capita exceeds all Utah peers and national comparisons.
- Attendance at live programs for ages 0–5 per capita also leads all Utah peers.
- Local operating revenue per capita is \$17.24, compared to a Utah median of \$36.42.
- Libby costs have increased by 500% due to the shift in state and federal subsidy formulas, now calculated based on actual usage.
- The library has operated through staff personal sacrifice, unpaid hours, and deferred expenses; a small reserve of approximately \$67,000 remains after partial expenditure from a previous balance.
- Ms. Liu presented alternatives to consideration if the tax increase is not approved, including reducing hours, eliminating TLC participation, reducing story time, or limiting Libby access, and noted the tradeoffs and costs associated with each.
- Library is community space for people.

Council discussion was substantive, with all five Council Members expressing individual support for the library and the general direction of the tax increase, though Council Member Rice noted she was still gathering public input and was not yet fully committed.

Council Member Courtney did not have any comments.

Council Member Campbell described his initial skepticism about libraries upon joining the Council. When he first took on the role, he was not fully aware of the library's importance to the community, given his past experience on the Planning Commission, which did not deeply involve library matters. However, after engaging with the library and understanding its offerings beyond just books, he gained a newfound appreciation for it as a community hub. He emphasized that the library serves as a central point of engagement for residents of all ages, fostering a sense of community and providing valuable programs and services.

Council Member Rice asked questions about the motor vehicle tax from previous years for the library to which Ms. Wells clarified that those are not included in the budget as the Council decided to keep the funds in the General Fund. Ms. Rice also alluded to the funds available through the Library Foundation. Ms. Wells clarified that those funds are for capital projects. There was also a discussion about the minimum hours a public library is required to be open.

Council Member Rodela voiced her full support for the tax increase. Having served on the library board, she possessed direct insight into the library's financial situation and the need for increased funding to meet growing demands. She emphasized that the library is not only a repository of books but a place where families can gather, learn, and connect, reinforcing the community's values. Council Member Rodela highlighted the library as a vital asset supporting lifelong learning and cultural enrichment, making the proposed increase a prudent investment in Highland's future.

Council Member Smith related his experience serving on the American Fork Library Board and his contribution to designing the American Fork Library and is excited about the Timpanogos Library Consortium (TLC). He discussed when the library tax started and the history of the library tax, including the reductions in previous years. He compared the certified tax rate of Highland with other communities. Only 3 other communities have lower certified tax rates than Highland. Council Member Smith reviewed his own property tax and highlighted the low amount of taxes going to Highland City. Council Member Smith underscored that the increase, while modest, supports an institution that provides diverse resources and programs critical to community development. He drew parallels to the city's past investments, such as the Highland Family Park, which was funded without raising property taxes and has since become a valuable asset for the community. He expressed his intention to vote in favor of the tax increase, citing the library's significant value to lower-income families, children, and seniors, who benefit the most from the resources and programs the library offers. He elaborated on the library's role as a community hub, providing access to books, technology, and community programs that otherwise might not be available to all residents. He mentioned how it supports lifelong learning and cultural enrichment, reinforcing its importance within the community.

Ms. Wells read a statement regarding the proposed library property tax increase, outlining its inclusion in the tentative budget for fiscal year 2026–2027. The increase aims to fund library operations, with an approximate enhanced revenue of \$171,600. This proposal includes setting a public hearing for August 11, 2026, at Highland City Hall where residents can comment on the intended tax rate increase. Additionally, an error correction for the business tax impact was noted, with the annual increase revised to \$91.97, though the resolution itself accurately reflected this figure.

Council Member Liz Rice MOVED that the City Council adopt the resolution stating the City's intent to make a statement to increase property tax revenue and set a hearing date for the Truth in Taxation hearing of August 11, 2026, and also hold a Truth in Taxation open house in May 2026.

Council Member Scott L. Smith 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

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.

Ms. Wells read the required resolution verbatim into the record, as required by state statute. The resolution announced the proposed estimated library tax rate of 0.000149, up from the current library certified rate of 0.000097, generating an additional \$171,600, an increase of approximately 53% of the current library property tax revenue, which is a 7.56% increase of total city property tax. The combined new proposed total city tax rate would be 0.000792, up from 0.000740. The resolution also noted the public open house on May 13, 2026, and the Truth in Taxation hearing on August 11, 2026 at 6:00 pm.

Council Member Campbell suggested the Budget Officer designation be reflected in the resolution's language regarding notice to the county auditor, which was agreed upon. Council Member Rice also requested that the May 13 open house be included in the resolution text.

Council Member Scott L. Smith MOVED 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 as well as a public open house on Wednesday, May 13, 2026.

Council Member Liz Rice 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

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).

Ms. Wells presented and summarized the property tax impact schedule, which was included as Exhibit A to the

resolution. The schedule reflected:

- Proposed rate increase from 0.000097 to 0.000149.
- An additional \$171,600 in annual revenue, a 53.18% increase.
- An increase of \$28.65 per year for the average Highland residence and \$91.97 per year for the average business.
- The funds would be directed to staffing, Libby e-book services, and senior citizen programming.
- The budget would leave approximately \$12,000 revenue over expenses, intended to provide a modest inflationary buffer into Fiscal Year 2028.

Council Member Ron Campbell MOVED that the City Council adopt the Resolution: Property Tax Impact Schedule.

Council Member Liz Rice 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. 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.

Ms. Wells provided a broader overview of the Fiscal Year 2026–2027 tentative budget beyond the library tax increase. Key highlights included:

- Projected 3% growth in property and sales tax revenues.
- A one-time reimbursement of \$264,000 from Lone Peak Public Safety District from excess fund balance, to be directed to the general fund balance.
- No proposed increases to enterprise fund fees at this time.
- Capital expenditures for Beacon Hills Park pavilion, Highland Glen bike park, and two additional park playground improvements.
- Addition of a police lieutenant position through the Lone Peak assessment.
- Increased funding for traffic calming measures.
- Conversion of a part-time community events position to full-time, with additional programming funding.
- Conversion of the part-time code compliance officer to a full-time planner-tech position.
- A 4% staff wage adjustment, pending final wage study results.
- The budget includes the final payment on the City's building bond; the parks bond final payment is anticipated in the following fiscal year.
- Increased security measures at city facilities and infrastructure.

Ms. Wells also provided background on the pressurized irrigation (PI) fund transfer, which has been a recurring policy question. Since 2015, the general fund has shown the cost of watering city parks using PI water, with a corresponding transfer back from the PI fund to the general fund. This practice was instituted at the direction of the State Auditor for transparency purposes. From 2017–2018, the transfer back was suspended; it was reinstated

beginning in 2019. Ms. Wells confirmed the City is in compliance with state law but acknowledged that certain notification requirements related to enterprise fund transfers had not been fully met and would be remedied going forward. Council discussion was divided on the philosophical fairness of the arrangement — whether parks watering costs should be borne by PI users (including churches and schools that do not pay property taxes) or by the general fund — with the consensus being to continue the current practice while ensuring proper public notification.

Council Member Cortney views this as a quiet tax on PI users. He expressed his apologies for not catching the noticing requirements for the PI transfer; however, noted the large number of requirements which are constantly changing.

Council Member Smith and Rodela agreed with the transfer and noted the complexities of noticing requirements for these transfers.

Council Member Rice expressed concern about upcoming PI rates and encouraged residents to sign up to monitor their usage.

Mayor Brittney Bills opened the public hearing at 8:17 pm and called for public comment.

Kevin Tams, Vice Chair of the Highland City Library Board, expressed gratitude to the Council for working toward a solution for library funding. Mr. Tams emphasized that the library was built to last and that after 18 years without a tax increase request, the time had come. He encouraged the Council and public to view this as a long-term investment.

Cora Tanner stated she supports the library and the proposed tax and expressed appreciation for being informed about City matters.

Lara Mills read a portion of an email from neighbor Jen Ashcraft expressing support for the library tax and suggesting that funds freed up by bond repayment be considered for library support if the tax increase is not favored by the majority. Ms. Mills added her own personal testimony, recalling communities where she lived where the library served as the primary preschool resource and social outlet for young families. She also noted her family's heavy Libby usage and was unaware of the associated cost burden.

Nicolina Tanner returned to the podium to complete her presentation of community letters. She stated that her goal in collecting the letters was to bring positive community feedback about the library to the Council's attention in the context of the tax vote. She submitted the remaining letters for the record.

Wayne Stewart, a local business owner, offered ideas rather than criticism. Mr. Stewart suggested that the community could help offset library costs through donated surplus furniture and equipment from businesses transitioning to remote work. He also raised the library's potential value to small business owners through conference room access and business databases. Mr. Stewart additionally expressed concern about residents who had historically paid fees to be grandfathered into the PI system and felt those payments should be credited against future metered usage charges. He also raised concerns about trails being built through private spaces in drainage corridors and near mountain lion breeding grounds north of 9600 North.

Wesley Warren offered remarks on the broader topic of taxation. Mr. Warren argued that taxation has been unfairly characterized as inherently negative and cited the founding fathers' view that taxation without representation — not taxation itself — was the problem. He encouraged the Council and community to treat tax dollars as "sacred funds" to be spent for the benefit of as many people as possible and expressed his own personal support for the library tax increase.

Leanne Spencer expressed her appreciation for the strong support shown for the library within the community. Drawing from her experiences living in various inner-city areas throughout the United States and her background as an educator and volunteer, Ms. Spencer highlighted how essential the library is for students who rely on it for internet access to complete their homework when school facilities are unavailable due to holidays or other closures. Ms. Spencer also voiced concerns regarding the pressurized irrigation (PI) fee, specifically its allocation and the implications of transitioning unused funds to the general fund for City parks and common areas, given a new metering system that may alter anticipated rates. She advocated for increasing transparency in financial management, suggesting that maintaining PI funds within their designated pool could provide clearer insight into municipal financial operations and adherence to the principles of truth in taxation.

Kathryn Schramm will not cost city to do the right things and let A and B on mailboxes. It will help mail carriers. New carriers don't know houses. Highland City should stop fighting with her and would like to have separate delivery for renters.

Mayor Brittney Bills closed the public hearing at 8:39 p.m. and asked for additional discussion.

Council Member Rice confirmed she was tracking public input and noted that while many in the room expressed support for the library, her broader community contacts had run approximately 100 to 25 in opposition. She indicated she was not yet fully decided.

Council Member Rodela stated that she supports the library as well as the proposed tentative budget.

Council Member Smith noted Highland is ranked as the safest city in Utah as well as the highest median income in the state. He discussed the potential of a Highland-specific zip code to generate considerably more sales tax through internet sales. He expressed concerns about the annual increases to the public safety district and the city's ability to keep up with continued increases. Council Member Smith thanked staff for their work on the budget.

Council Member Cortney expressed satisfaction with the budget that staff had put together with input from the Council. He also highlighted the importance of the upcoming open house, scheduled for next Wednesday from 5:00 p.m. to 8:00 p.m. at Highland City Hall; this event is critical for those interested in understanding the budget in detail, as it offers a range of infographics, charts, and opportunities to converse with staff members individually to gain deeper insights into revenue sources and expenditure allocations.

Council Member Scott Smith MOVED that the 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, and to publicize the open house to be held May 13, 2026 from 5-8:00 PM.

Council Member Kim Rodela 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>Abstain</i>
<i>Council Member Kim Rodela</i>	<i>Yes</i>
<i>Council Member Scott L. Smith</i>	<i>Yes</i>

The motion carried 4:0

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.

Ms. Wells explained that this final resolution serves as an attestation that the City complied with state law requirements during the meeting: providing notice of intent to increase property taxes, making the required statement, presenting the property tax impact schedule, and announcing the August 11 Truth in Taxation hearing and the May 13 open house.

Council Member Liz Rice MOVED that the 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, presented a Property Tax Impact Schedule, and presented the open house on May 13, 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

Council Member Doug Cortney MOVED to extend meeting to 9:30 PM.

Council Member Liz Rice SECONDED the motion. All present were in favor. The motion carried unanimously.

The Council called for a brief break at 8:56 p.m.

The meeting was called to order by Mayor Brittney Bills at 9:02 p.m.

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.

City Attorney/Planning & Zoning Administrator Patterson provided a brief summary of the proposed Development Code amendment, which would allow attached covered patios and decks to be treated as accessory structures in limited circumstances, providing greater flexibility — particularly for residents in open space neighborhoods with smaller lots. The Planning Commission unanimously recommended adoption, with conditions limiting such structures to one story and requiring they remain at least 66% open on each side not attached to the house.

Mayor Brittney Bills opened the public hearing at 9:06 p.m.

Adam Swerdlow spoke regarding his own patio, which does not conform to current setback rules either as an attached or detached structure. Mr. Swerdlow asked for clarification on what constitutes "open" under the proposed 66% standard, noting his structure has one enclosed wall and could be argued to be 75% open. Mr. Patterson clarified that the proposed language requires each side not attached to the house to be 66% open.

Mayor Brittney Bills closed the public hearing at 9:08 p.m. and asked for additional discussion from the Council.

Several Council Members expressed a desire for additional time to review the proposal. Council Members Rodela and Campbell indicated they wanted to better understand the specifics before voting. Council Member Rice indicated she was ready to vote but deferred to the majority. The Council agreed to continue the item to the first June meeting to allow Mr. Patterson to prepare additional diagrams and examples to illustrate setback and openness standards.

Council Member Scott Smith MOVED to CONTINUE the item and bring it back in 4 weeks to be addressed during the June 2, 2026 City Council meeting.

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>No</i>
<i>Council Member Kim Rodela</i>	<i>Yes</i>
<i>Council Member Scott L. Smith</i>	<i>Yes</i>

The motion carried 4:1

- 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.

City Attorney/Planning & Zoning Administrator Patterson provided brief background, noting that the detached ADU ordinance has been under development for several years, was a focal point of the recently adopted general plan, is part of the City's moderate income housing plan, and is required to be adopted by state law by October 2026. The Planning Commission discussed the topic at nearly every meeting this year before arriving at a unanimous recommendation.

Mayor Brittney Bills opened the public hearing at 9:14 p.m.

A resident addressed the question of whether the item covered both internal ADUs and detached ADUs, including the mailbox issue; Council Member Cortney confirmed the ordinance addressed all ADU types and the mailbox matter.

Ms. Schramm, who had spoken during unscheduled public appearances, confirmed her earlier comments were directed at this item.

Mayor Bills closed the public hearing at 9:16 p.m. and called for additional discussion from staff and the Council.

The Council agreed that additional time was needed for a thorough discussion, citing the significant policy implications of the ordinance. Council Member Smith expressed concern that allowing detached ADUs on quarter-acre lots could effectively rezone much of the city and raised questions about separate utility billing, postal service, infrastructure capacity, and transportation impacts.

Mayor Bills allowed additional public input from Ms. Ruth Ostler.

Ms. Ostler addressed the Council regarding numerous homes in her neighborhood featuring basement rental units. She emphasized the importance of allowing separate mailboxes for these units to ensure efficient mail delivery and safety, especially during emergencies. Ostler shared concerns about current addressing challenges that could potentially delay emergency services. She strongly encouraged the Council to consider resolving these issues to improve mail delivery and safety for properties with basement rental units.

Mayor Bills acknowledged the importance of addressing the issue and emphasized the need to create general rules that could be applied consistently. Mayor Bills also expressed willingness to have a couple of Council Members meet with residents like Ms. Ostler and Ms. Schramm to discuss specific situations, ensuring that their concerns were understood and addressed.

Council Member Rice noted she had attended and reviewed the Planning Commission proceedings but still had questions regarding ADU size standards. Council Member Smith suggested the Council consider separating the attached ADU provisions — including the mailbox clarification — from the detached ADU provisions to allow the simpler issues to be resolved sooner. Mr. Patterson indicated this restructuring was feasible and agreed to return with a reorganized ordinance and supporting visuals.

- **Key decisions/direction:**
- Item continued without a specified return date, pending a Council workshop.
- Mr. Patterson directed to reorganize the ordinance into separate sections for attached/internal and detached ADUs.
- Mr. Patterson directed to prepare diagrams and examples for lot configurations, utility arrangements, and other implementation details.
- Staff directed to coordinate with Planning Commission given their extensive prior work on the item.

Council Member Kim Rodela MOVED to CONTINUE the discussion at a later time.

After continued discussion among the Council, key decisions/direction included:

- Item continued without a specified return date, pending a Council workshop.
- Mr. Patterson directed to reorganize the ordinance into separate sections for attached/internal and detached ADUs.
- Mr. Patterson directed to prepare diagrams and examples for lot configurations, utility arrangements, and other implementation details.
- Staff directed to coordinate with Planning Commission given their extensive prior work on the item.

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

Council Member Doug Cortney *MOVED* to extend meeting until business is complete. 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 No
Council Member Scott L. Smith No

The motion carried 3:2

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.

Assistant City Administrator/Community Development Director Jay Baughman presented the proposed cemetery fee changes, previously discussed at a prior Council meeting. The proposal includes raising cemetery plot fees, plot transfer fees, and plot buyback fees, informed by a study completed by Zions, with an annual 3.5% cost-of-living adjustment proposed beginning July 2028, and plot prices rounding up to the nearest \$10.

Council Member Liz Rice *MOVED* that the 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.

Council Member Ron Campbell *SECONDED* the motion.

Council Member Smith expressed discomfort with the magnitude of the increase in a single year — approximately 18% — while the Council was simultaneously debating a \$28 per year library tax increase. He indicated he would prefer a more incremental approach. Council Member Cortney expressed support but indicated a preference for formally adopting a long-term policy; Ms. Wells confirmed staff intended to return with an updated resolution following tonight's vote. Council Member Campbell expressed support for moving forward promptly, noting the goal of making the cemetery fund operationally self-sustaining and reducing general fund subsidies. Council Member Smith noted a broader concern about consulting firms consistently recommending maximum fee increases without considering incremental options.

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	No

The motion carried 4:1

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.

City Engineer/Public Works Director Chris Trusty reported that four bids were received for the annual trails maintenance package. The low bid was submitted by Morgan Paving. The total award amount including a 10% contingency is \$112,090.

Council Member Scott Smith MOVED that the City Council award the bid for the trails maintenance package to Morgan Paving in the amount of \$112,090 as described in agenda packet.

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

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).

City Engineer/Public Works Director Trusty reported that two proposals were received for an update to the City's Streets Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis (IFA). Avenue Consultants submitted a proposal of \$26,150 (without an IFA component). Hales Engineering submitted a proposal of \$28,100 inclusive of the IFA. Hales Engineering was recommended based on their prior work on the transportation element of the City's recent general plan update and their familiarity with Highland. Staff initially presented the contract with a 10% contingency totaling \$30,910.

Council Member Liz Rice MOVED that the City Council award the bid for the Streets IFFP/IFA to Hales Engineering in an amount up to \$30,910.

Council Member Smith questioned the necessity of a contingency on a professional services/study contract, as opposed to a construction contract. Mr. Trusty acknowledged that the contingency would only be expected if the scope were expanded and agreed the Council could approve the base amount, with any scope changes requiring separate Council approval.

Council Member Liz Rice withdrew the motion.

Council Member Rice inquired about the likelihood of the approved amount going up in the future. Chris Trusty responded by stating he didn't anticipate the cost going up beyond the approved amount unless there was a scope change. If such a change occurs, which would necessitate an increase beyond what has been approved by the Council, it would be brought back for further approval.

Council Member Ron Campbell *MOVED* that the City Council award the bid for the Streets IFFP/IFA to Hales Engineering in an amount up to \$28,100.

Council Member Scott Smith *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

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

City Administrator Wells reminded Council Members that each elected official has \$3,000 per fiscal year in council appropriation funds for community projects. Remaining balances were distributed. Unspent funds expire June 30, 2026. Council Member Rice noted she intended to use her allocation for a library book transfer shelf for the delivery truck.

b. E-bike Rules & State Law Change

Doug Cortney, Council Member

Brian Gwilliam, Police Chief

This item was referenced at the outset of the meeting during unscheduled public appearances, when residents Paul Burnside and Wesley Warren each commented in favor of allowing Class II e-bikes on city trails. Mayor Bills acknowledged the item would be discussed further at a future meeting.

c. Council Training & Compliance Requirements

Rob Patterson, City Attorney/Planning & Zoning Administrator

City Attorney/Planning & Zoning Administrator Patterson advised the Council of three upcoming compliance matters:

- An ethics pledge statement, separate from the annual conflict of interest form, will be circulated to all city officers and employees as part of a fraud risk assessment.
- Council Members with assignments involving youth organizations are subject to a state law requirement for background checks of volunteers; affected members will be contacted.

- A new state law requires a year-end campaign finance disclosure by approximately January 10 for any elected official maintaining a campaign account balance carrying over from year to year. City Recorder Stephanie Cottle will follow up with affected members.

d. Pressurized Irrigation Water & City Property Watering Update

Chris Trusty, City Engineer/Public Works Director

City Engineer/Public Works Director Trusty noted that Utah is currently experiencing drought conditions. Staff were directed at a prior meeting to limit ballfield irrigation until May; given the arrival of May, staff has begun assessing the most stressed park areas and will prioritize watering accordingly. Mr. Trusty also advised the Council that the Provo River allotment may be reduced to 50% of normal. Even with a 20% voluntary reduction by residents, the City may need to draw on banked stored water to maintain essential irrigation.

Council Member Campbell expressed concern about the appearance of North County Boulevard, where weeds have overtaken stressed grass areas due to restricted watering, and suggested the Council reflect on the decision-making that led to that outcome. He recommended exploring conversion of park turf to drought-tolerant grass varieties such as tall fescue over time.

Council Member Cortney suggested that areas that consistently struggle with inadequate water may be candidates for alternative landscaping rather than replanting grass.

Council Member Rice asked whether any budget had been set aside for landscaping conversions; Ms. Wells indicated it had not, but that one-time funding could be considered.

e. Community Development Update (Current Projects)

Jay Baughman, Assistant City Administrator/Community Development Director

Rob Patterson, City Attorney/Planning & Zoning Administrator

There was no update from the Community Development Department.

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.

At 10:00 pm Council Member Scott L. Smith MOVED that the City Council recess the regular meeting to convene in a closed meeting in the Executive Conference Room to discuss pending or reasonably imminent litigation, and the purchase, exchange, or lease of real property, as provided by Utah Code Annotated §52-4-205.

Council Member Doug Cortney SECONDED the motion.

The vote was recorded as follows:

<i>Council Member 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

Council Member Ron Campbell MOVED to adjourn the CLOSED MEETING and Council Member Scott L.

*Smith SECONDED the motion. All voted in favor and the motion passed unanimously.
The CLOSED MEETING adjourned at 10:44 pm.*

ADJOURNMENT

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

The meeting adjourned at 10:45 pm.

I, Heather White, Deputy City Recorder of Highland City, hereby certify that the foregoing minutes represent a true, accurate and complete record of the meeting held on May 5, 2026. This document constitutes the official minutes for the Highland City Council Meeting.

Heather White
Deputy City Recorder

DRAFT

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

Fiscal Year: 2025-2026

Month: April 2026

Date	Vendor	Check #	GL Account	Amount	Description
4/7/2026	Lone Peak Public Safety District	38456	10-54-31, 10-57-11, 10-57-31	\$ 519,939.74	April 2026 Public Safety Assessments
4/7/2026	Nelson Brothers Construction	38459	53-40-60	\$ 162,868.06	6000 W Pump Station Payment 15
4/7/2026	North Pointe Solid Waste	38461	10-73-49	\$ 25,548.98	Solid Waste Tipping Fees
4/14/2026	Timpanogos Special Service District	38473	52-40-42	\$ 152,390.12	Mar 2026 Sewer Treatment User Fees
4/14/2026	Patterson Development	38498	70-2304	\$ 47,391.87	Stoney Brook B Bond Release 2
4/14/2026	WM Corporate Services, Inc	38516	10-73-50	\$ 85,833.73	Solid Waste Hauling Contract
4/21/2026	Concrete Concrete	38549	42-40-65	\$ 228,992.36	Fire Station Parking Payment 2



CITY COUNCIL AGENDA REPORT

ITEM #3c

DATE: June 2, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Rob Patterson, City Attorney/Planning & Zoning Administrator
SPONSORED BY: City Staff
SUBJECT: Close Out and Dissolve Open Space Special Service District
TYPE: General City Management

PURPOSE:

The City Council will consider adopting a resolution dissolving the Highland City Open Space Special Service District.

STAFF RECOMMENDATION:

Staff recommends that the City Council adopt the proposed resolution dissolving the Highland City Open Space Special Service District.

PRIOR COUNCIL DIRECTION:

In February 2026, the Council voted to adopt a resolution dissolving the Open Space Special Service District. However, staff failed to file the resolution and notice with the Lt. Governor within 30 days of that resolution as required by state law, UCA 17D-1-603. Accordingly, staff is asking the Council to adopt the same resolution again, so that staff can properly file the notice with the state.

BACKGROUND:

There are no further revenues, expenditures, or any other obligation or liability of the district. There are also no outstanding contracts obligating the district. All revenues, expenditures, and operations previously undertaken by the district are now fully accepted and managed by Highland City. As such, the district no longer serves any purpose.

Pursuant to Utah Code 17D-1-601 and 17D-1-602, the city council may adopt a resolution approving the dissolution of the open space special service district if the council determines that the special service district is no longer needed for the purposes for which it was created and if there are no outstanding bonds, notes, debts, obligations, or contracts. A resolution to this effect has been prepared.

If the resolution is adopted, staff will then file the appropriate notices and paperwork with the lieutenant governor's office within 30 days to officially dissolve the open space special service district.

FISCAL IMPACT:

No anticipated fiscal impact. All fiscal impacts associated with the repeal of the open space fee, the cessation of services from the open space special service district, and Highland City's assumption of all the district's liabilities and service obligations have been previously accounted for in prior years' budgets.

MOTION:

I move that City Council adopt the resolution dissolving the Highland City Open Space Special Service District and closing the associated Open Space Fund.

ATTACHMENTS:

1. R-2026 Open Space Dissolution

**A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH
DISSOLVING THE HIGHLAND CITY OPEN SPACE SPECIAL SERVICE DISTRICT**

WHEREAS, Highland City created the Highland City Open Space Special Service District (“District”) in September 2000 to provide recreational services, including the operation and maintenance of parks, open space, and trails, within the service area of the District;

WHEREAS, Utah Code § 17D-1-601 authorizes the legislative body of the municipality that created a special service district to adopt a resolution approving the dissolution of the special service district if the legislative body determines that the special service district is no longer needed for the purposes for which it was created;

WHEREAS, all recreational services, including the operation and maintenance of parks, open space, and trails, are now being provided directly by and through Highland City;

WHEREAS, there is no bond, note, or other obligation of the District outstanding and unpaid;

WHEREAS, the District does not have any outstanding contractual obligations;

WHEREAS, the Highland City Council finds and determines that the District is no longer needed to provide recreational services and can be dissolved;

WHEREAS, the Highland City Council finds and determines that it is in the best interest of the City and the public welfare to approve the dissolution of the District.

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

1. The City Council hereby approves the dissolution of the Highland City Open Space Special Service District and the closing of the associated Open Space Fund.
2. The City Council directs the Mayor and City Administrator to take all actions and prepare and file all documents necessary to dissolve the District
3. 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.
4. This resolution shall take effect immediately upon adoption.

PASSED and ADOPTED by Highland City Council this 2nd day of June, 2026.

HIGHLAND CITY, UTAH

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder



CITY COUNCIL AGENDA REPORT

ITEM #4a

DATE: June 2, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Rob Patterson, City Attorney/Planning & Zoning Administrator
SPONSORED BY: City Staff
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.

On May 5, 2026, the City Council briefly discussed this item and a majority voted to continue this item to give the Council additional time to review the options and potential impact of the proposed code change.

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
3. Deck and Patio Setback Background and Examples

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, after which the Council continued the item for additional discussion and review;

WHEREAS, after additional discussion and review, 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 2nd day of June, 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, 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.

...

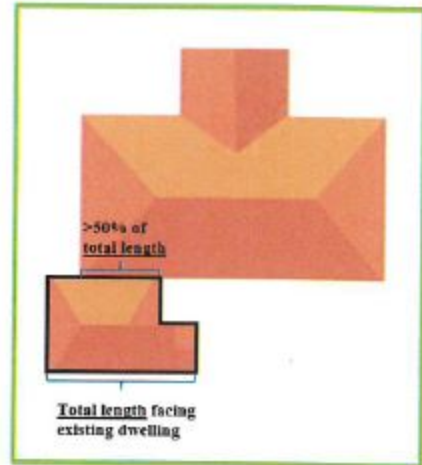
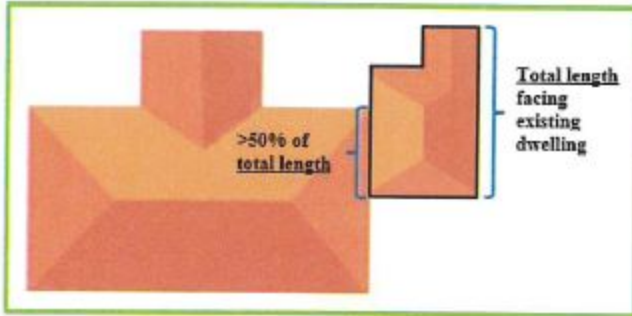
12. Building, Main. One or more of the principal buildings upon a lot and anything structurally attached thereto, except for structures expressly exempted from being considered part of the main building. ~~Garages, carports, and other buildings which are attached to a dwelling or other main building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

...

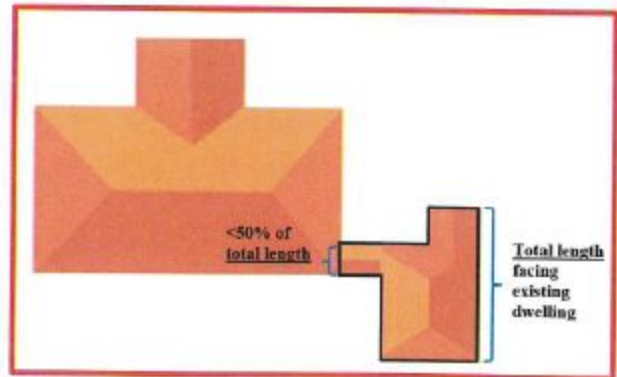
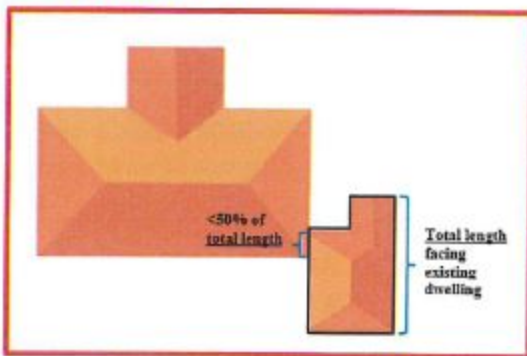
27. Dwelling, Main Dwelling. The main building on a residential property, which must contain the primary dwelling unit. ~~The main dwelling on a property~~ shall include a connecting roof line, connecting foundation, at least four (4) connecting walls, any required garage, and uninhibited interior access 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.

Background on Setbacks

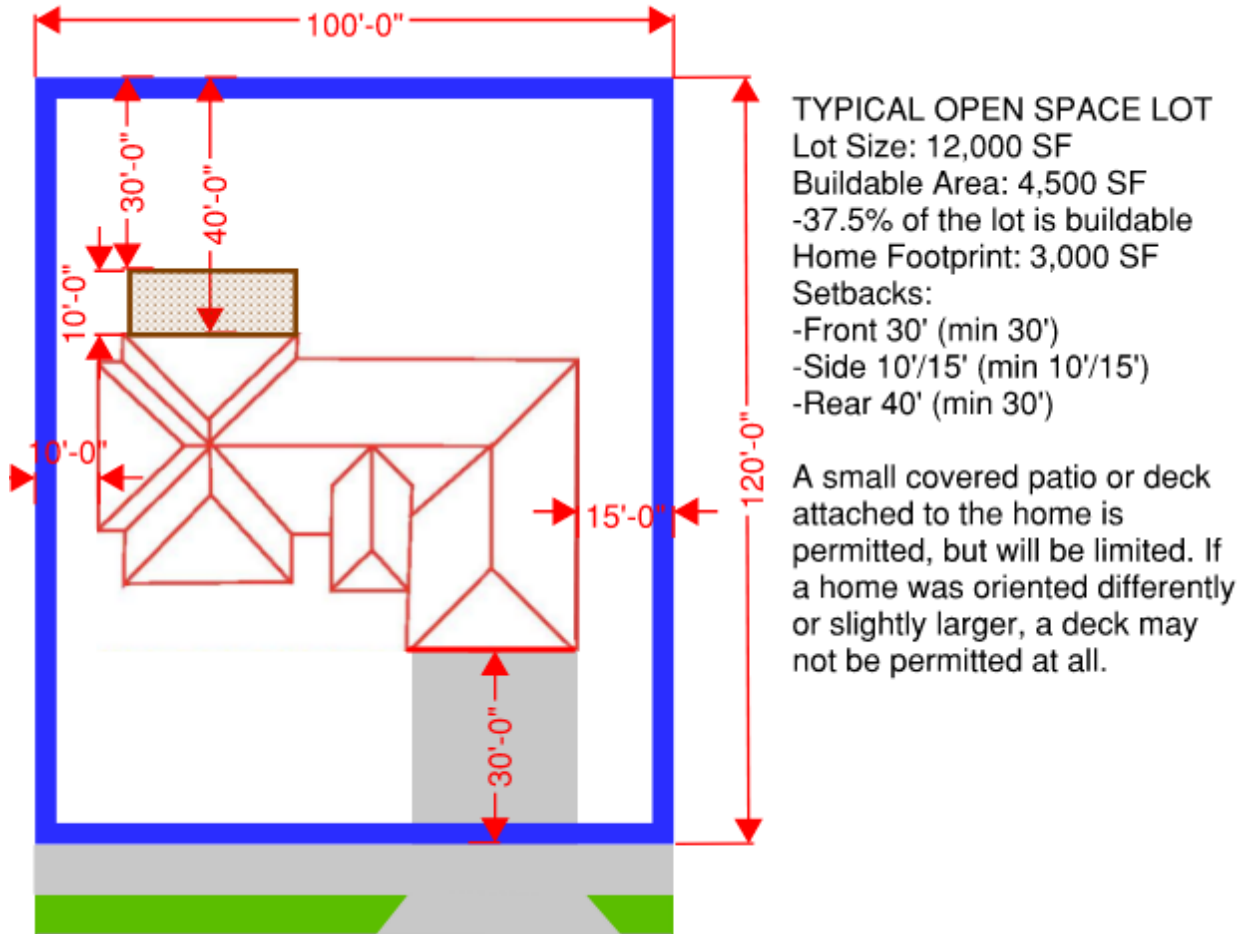
Generally, all decks and covered patios that are attached to the home are considered part of the home and must meet standard home setbacks. For R-1-40, this requires decks and covered patios to meet the following setbacks:

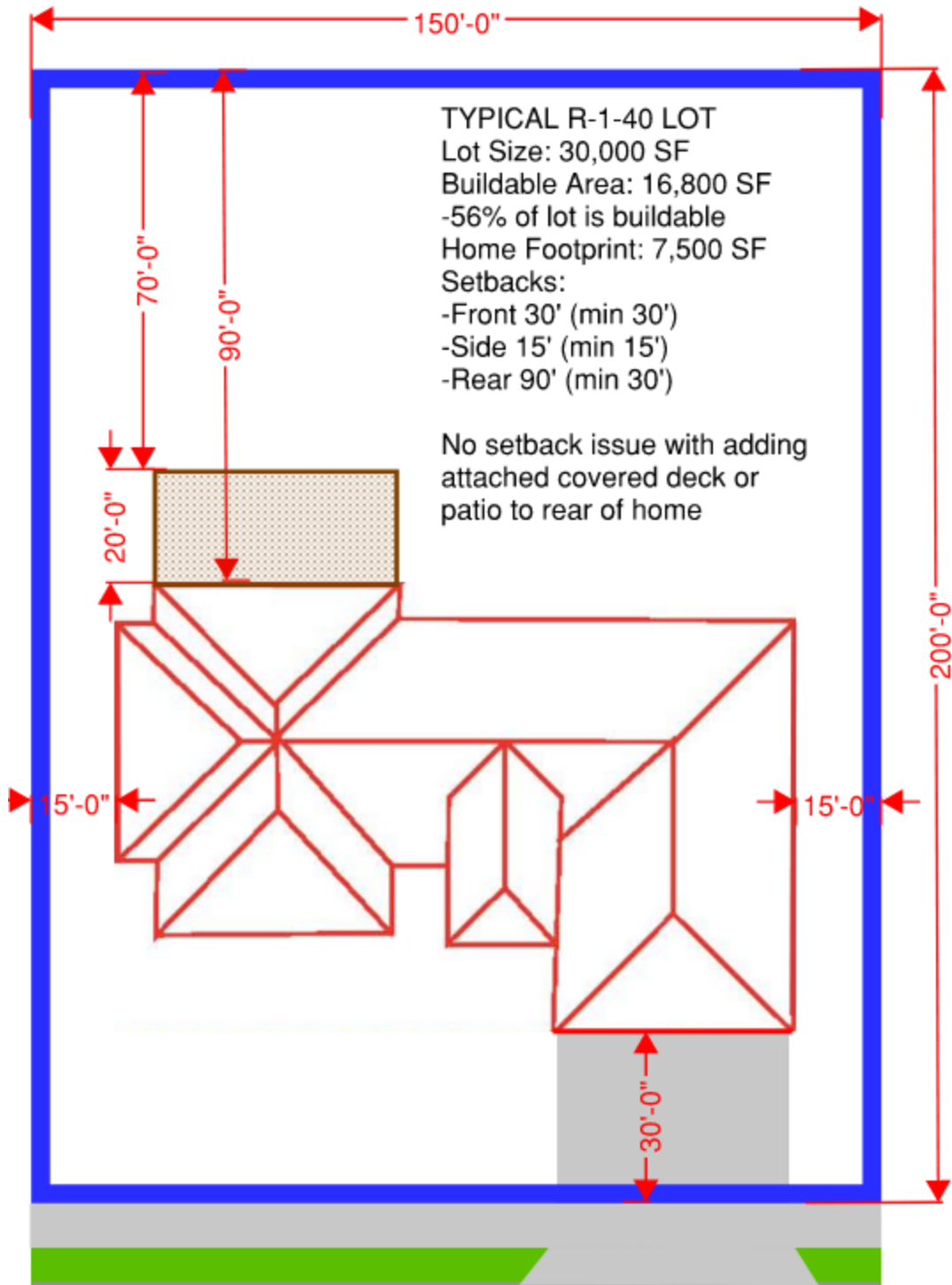
- 30 feet from front property line
- 15 feet from a side property line not near street (accessory structure is 10')
- 30 feet from the rear property line (accessory structure is 10')

Open space neighborhoods are nominally R-1-40, but their setbacks are different. An open space neighborhood will typically have the setbacks similar to these:

- 30 OR 25 feet from front property line
- Combined 25-foot side setbacks, minimum of 10' (accessory structure is 10')
- 30 OR 25 feet from the rear property line (accessory structure is 10')

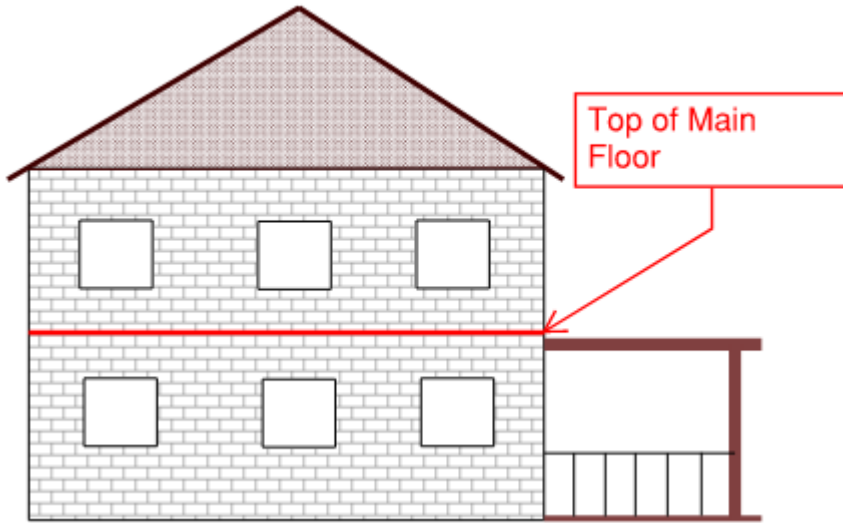
With smaller open space lots, there is a smaller percentage of the lot that is buildable, and a home will occupy the majority of that buildable area. The proposed amendment will reduce the setbacks for a deck or covered patio attached to a home by treating them as accessory structures, which generally have smaller side and rear setbacks (10') than apply to the home. Examples (to scale) of the difference in lot types below, with the brown rectangles showing currently allowed attached deck/patio areas:



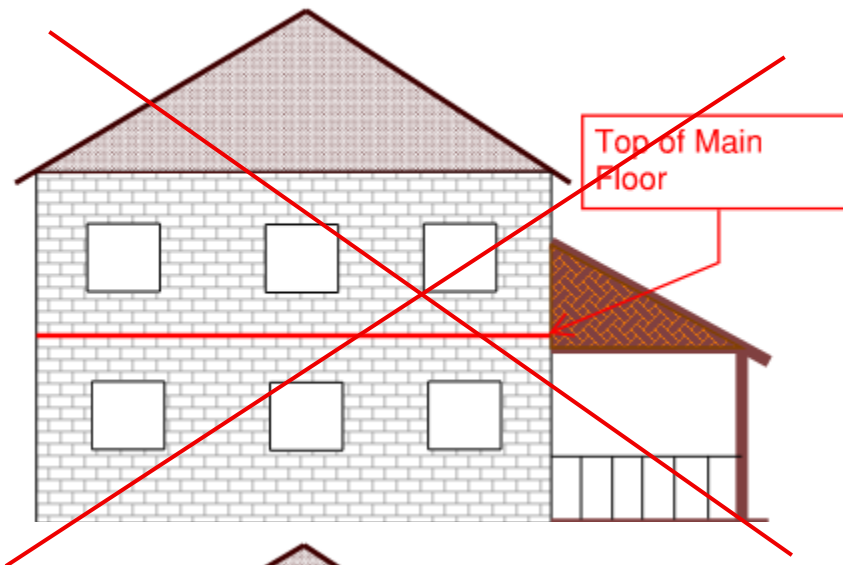


Height Limitation

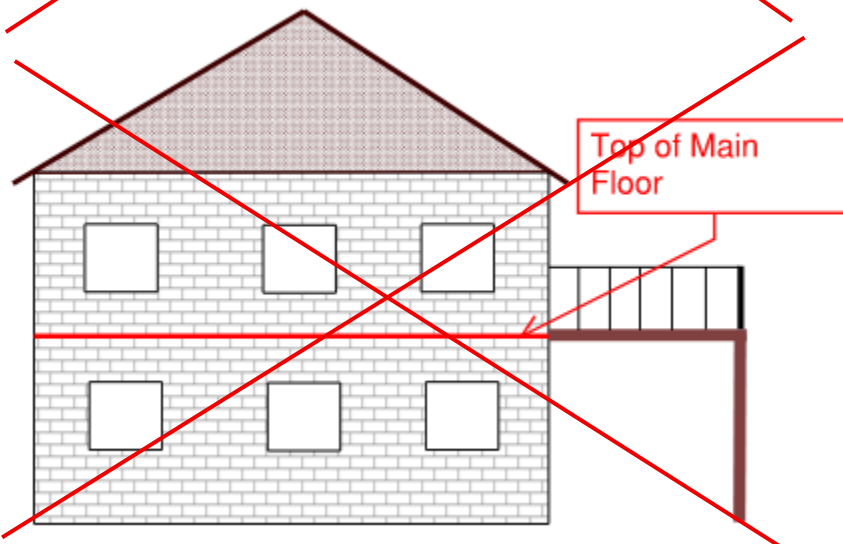
The Commission recommended adjusting setbacks applicable to attached decks and covered patios only if the deck/patio and all associated roof and structures were kept at or below the top of the main level. The Council can keep or change this limit.



This example would be allowed, as all portions of the deck/patio and roof/support structure are at or below the top of the main level.



This example would NOT be allowed, as a portion of the roof structure over the deck/patio extends above the top of the main level.



This example would NOT be allowed, as the deck is a second-story deck, with the deck surface and railing above the top of the main level.

Enclosure/Openness Requirements

The other point of discussion is how open these decks or covered patios should be. If they are fully enclosed, the deck/patio would simply be an addition to the home, so there should be some level of openness required for the sides of the deck or covered patio that are not abutting the home. Staff proposed three options for allowable enclosure (examples below), though there are numerous other possible variations:

- Option 1: Require fully open except against home – no walls, screens, etc. except open-style deck railing, support posts, and fences per city code
- Option 2 (Commission Recommendation): Require 66% open on all sides except against home. Allows lattices, open-style railing, and fences per code
- Option 3: Allow one enclosed wall in addition to sides against home, other sides open per option 1

Option 1 – Fully open except against home

Exception only for support posts, open railing, and fences per city code



Option 2 – All sides at least 66% open (Commission Recommendation)

Pictures show what a 66% open side could look like. This gives flexibility to residents to install fireplaces that cover a part of the wall, partial walls for TVs, or lattices or other limited or partial screening for privacy.



Option 3 – One Side May Be Fully Enclosed, Rest Fully Open per Option 1

This is the only option that could allow Mr. Swerdlow’s construction. It also would allow for fireplaces or TVs or similar on the one fully enclosed side.





CITY COUNCIL AGENDA REPORT

ITEM #4b

DATE: June 2, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Rob Patterson, City Attorney/Planning & Zoning Administrator
SPONSORED BY: Christian Holbrook, MNG Highland Development
SUBJECT: Highland Mains Signage - Development Agreement Amendment
TYPE: Land Use (Legislative)

PURPOSE:

The City Council will hold a public hearing to consider a proposed amendment to the legislative development agreement for Highland Mains related to signage.

STAFF RECOMMENDATION:

Staff recommends that the City hold a public hearing, consider the proposed amendments to the development agreement and the Planning Commission's recommendation, and decide whether to amend the development agreement and what terms to impose on any such amendment.

PRIOR COUNCIL DIRECTION:

In early 2022, the Council considered a request from MNG to amend the development code related to commercial center freestanding signs. The original request at the time was to allow these signs to extend up to 40 feet in height with some other adjustments to setbacks and design considerations. The Planning Commission had voted to deny the request, primarily due to the additional height being requested. After the Commission's recommendation, MNG revised its application to request a maximum height of 25 feet. The Council approved the text amendment adjusting allowed maximum height for commercial center freestanding signs to 25 feet, along with the other design changes.

One item not raised or discussed during this process was the number of commercial center freestanding signs allowed to be installed. MNG at the time anticipated there would be one CCF sign on SR-92 and one on Alpine Highway.

BACKGROUND:

Signage for the Highland Mains project is regulated by both the City's general sign regulations ([Development Code chapter 3, article 7](#)) and the 2007 development agreement, which was first amended in 2022. The First Amendment to the development agreement provides that Highland Mains can be developed with the signage set forth in Exhibit C to the First Amendment, which provides style, dimensions, and locations for various signs within the development. However, Exhibit C does not address commercial center freestanding signs (CCF signs). So the CCF signs are regulated by the development code, which requires these signs to meet the following requirements under sections 3-707 and 3-710 (which were amended in 2022 at MNG's request):

- 25 feet high, including a 3 ft min stone base

- 1 CCF sign per highway (1 on SR-92, 1 on Alpine Highway)
- 350 feet from another CCF sign
- 300 feet from highway intersection
- 50 feet from monument sign

As the Highland Mains project has developed, the developer desires to modify the signage. Christian Holbrook, on behalf of MNG Highland Development, LLC, has applied to amend the development agreement to update and replace the signage exhibit (exhibit C). The modifications to the monument and directional signage is primarily a change of style and material. However, the developer is also asking for a modification related to CCF signs, such that these signs would be governed by the development agreement, rather than the development code. The proposed amendments related to CCF signs would allow:

- 15 feet high, a reduction from 25 feet
- No stone base, but rather faux wood
- 3 CCF signs: 1 on Alpine Highway, 2 on SR-92, which is an increase of 1 sign.

If the proposed amendment is not adopted, Highland Mains will be required to comply with the requirements of the development code.

The applicant has been notified of the date and time of this meeting and has been requested to have a representative present.

PLANNING COMMISSION ACTION

The Planning Commission reviewed this item at a duly noticed public hearing on May 26, 2026. Two residents spoke regarding the change. One clarified that the sign materials did not include any wood/faux wood, but rather aluminum with a paint/coating with the appearance of wood. The other spoke in favor of reducing sign heights and keeping the stone base requirement. The applicant was notified of the date and time of the discussion, but was not present.

The Planning Commission discussed the proposal and indicated a preference to allow two CCF signs in exchange for the reduction in the CCF sign height to better align with other monument and CCF signs in the city. The Commission also preferred the original short and wide monument sign, and believed it better matched Highland Mains' design aesthetic. The Commission also discussed whether to require the applicant to allow all businesses in the CR zone to have a right to use the CCF signs, and ultimately agreed that the interior lots of Highland Mains need the visibility and signage more than the businesses that already front on and have signage on SR-92 and Alpine Highway. So the CCF signs will be reserved only for the use of Highland Mains.

The Commission voted 7-0 to recommend approval of the amendment to the Development Agreement with three stipulations:

1. No shared use requirement.
2. The short and wide monument signs keep the original design with dark backgrounds and light lettering
3. The CCF signs keep the 3-foot stone base requirement as part of, and not addition to, the 15-foot max height.

These stipulations have been incorporated into the draft development agreement presented with this item and reflected in red-line markups in the proposed new signage exhibit. The revised development

agreement and red-lined exhibit have been shared with the applicant for them to review prior to this meeting. The original exhibit and proposed signage as requested by the applicant are also included for Council to review.

STAFF REVIEW

The style, height, and number of signs is a policy question for the Commission and Council to consider. Staff does not believe the changes to the non-CCF signs are significant, so staff has no objection to those changes. As noted above, the Planning Commission preferred the light lettering/dark background of the original short/wide monument sign over the newly proposed light background/dark lettering. This requirement has been incorporated into the proposed development agreement and redline exhibit.

As to the proposed changes to the CCF signs, the primary question is whether the Council desires to continue to allow a single, 25-foot high sign on each highway, or allow an additional sign on SR-92, but with all signs reduced by 10 feet to a maximum height of 15 feet. Staff has no objection to either approach, as there are benefits and potential drawbacks either way. Adjacent buildings along SR-92 are 20-25 feet in height, so it seems like 15-foot high signs would blend better into the streetscape.

As proposed by the applicant, the CCF signs would also change from having a minimum 3-foot rock base to not being required to have a rock base. However, the Planning Commission recommended that the rock base requirement be kept. Staff supports maintaining the 3-foot rock base, as it is more harmonious with other CCF signs. This is also reflected in the development agreement and redline exhibit.

Ultimately, staff has no particular recommendation on whether to amend the development agreement. Staff has prepared a draft second amendment to the development agreement with a redline copy of MNG's updated exhibit based on the Planning Commission's recommendation for the Council to review and potentially approve. The second amendment may contain language regarding any term the Council deems necessary. The Council may also accept or reject the recommended changes to the signage from the Planning Commission and approve the amendment as requested by MNG. Because the amendment to the development agreement would be a deviation from current land use regulations for signs in the CR zone, the amendment is a legislative decision that follows the typical land use adoption process. The Council can approve, deny, or approve with conditions the amendment based on any relevant facts and policy factors.

Public notice of the hearing on this item was published on May 21. No comments have been received.

FISCAL IMPACT:

No anticipated fiscal impact.

MOTION:

I move that the City Council [APPROVE or DENY] the proposed amendment to the 2007 Development Agreement for the Highland Mains project.

[Council may specify additional or different terms or conditions to be adopted in the amendment].

ATTACHMENTS:

1. Narrative_Highland Signage
2. First Amendment to Development Agreement
3. Proposed Exhibit - As Proposed by MNG for Highland Mains

4. Highland Marketplace Development Agreement - Second Amendment (From PC)
5. Proposed Exhibit - Highland Mains with PC Redlines

This request seeks approval of a text amendment to the Development Agreement to replace the currently approved Signage Exhibit with an updated Signage Exhibit.

FIRST AMENDMENT TO DEVELOPMENT AGREEMENT

THIS FIRST AMENDMENT TO DEVELOPMENT AGREEMENT (“**Amendment**”) is entered into as of the 15 day of December, 2022 by and between HIGHLAND CITY, a municipal corporation, whose address is 5400 West Civic Center Drive, Suite 1, Highland, Utah 84003 (the “**City**”), MNG HIGHLAND DEVELOPMENT, LLC, a California limited liability company (“**MNG**”), whose address is 415 South Cedros Avenue, Suite 2400, Solana Beach, California 92075, and SBP HOLDINGS REVERSE, LLC, a Utah limited liability company (“**SBP**”), as successors in interest to THOMAS FOX PROPERTIES, LLC, (at times collectively “**Developer**”). The City, MNG, and SBP are at times referred to collectively in this Amendment as the “**Parties**”).

WHEREAS, Developer and the City are parties to that certain Development Agreement dated April 24, 2007 (the “**Agreement**”) pertaining to the development of the Property, as more particularly described in the Agreement; and

WHEREAS, since the execution of the Agreement, the development of Lots 3-11 of the original Property has been completed and all conditions as provided in the Agreement have been satisfied as such relate to Lots 3-11 of the original Property; and

WHEREAS, Developer and the City desire to amend the site plan, signage, lighting, and architecture for development of Lots 1 and 2 of the original Property or Lots 1-7 of the Mid-Town Highland Marketplace Subdivision – Amended.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. Capitalized Terms. Capitalized terms used but not defined herein shall have the meanings given them in the Agreement.
2. Effect of Amendment. This Amendment shall only apply to and affect the development of the Property as defined herein.
3. 1.6 “Property”. For purposes of this Amendment, the definition of the Property is amended to be:

Lots 1 through 7 of the MID-TOWN HIGHLAND MARKETPLACE SUBDIVISION – AMENDED, according to the official plat thereof as recorded in the office of the Utah County Recorder.

4. 2.1. Medians. The Parties acknowledge and agree that the medians described in Section 2.1 of the Agreement have been installed as provided in Section 2.1 of the Agreement. All such obligations of Section 2.1 have been satisfied.

5. 2.3 Masonry Walls. The parties acknowledge and agree that the masonry wall along the westerly boundary of the Property has been installed as provided in Section 2.3. of the Agreement. Prior to the issuance of the first Certificate of Occupancy for the Property, Developer shall construct and install a masonry wall along the northerly boundary of the Property consistent with the City's Development Code.

6. 2.4.1. Exhibit "A". The landscaping plan attached at Exhibit "A" to the Agreement is amended with the landscaping plan attached at Exhibit "A" hereto. The parkway landscape improvements as shown on Exhibit "B" to the Agreement have been satisfied in full.

7. 2.4.2 Parkway Landscape. The Parties acknowledge and agree that the landscaping within the parkway easement and the hardscape abutting that landscaped area as shown on the original Plat have been completed. No additional bond shall be required from Developer for the completed landscaping.

8. 2.4.3 State Road 92. The Parties acknowledge and agree that all obligations of Section 2.4.3 have been complied with and nothing remains for Developer to complete in relation thereto.

9. 2.5 Signage, Lighting and Architecture. The signage set forth on Exhibit "C", the lighting set forth on Exhibit "D", and the architectural themes set forth on Exhibit "E" attached to the Agreement are each amended with the signage set forth on Exhibit "C", the lighting set forth on Exhibit "D", and the architectural themes ("**Architectural Themes**") set forth on Exhibit "E" attached hereto. The Architectural Themes consist of general concepts to be used in the development of the final elevations for the improvements of the Property and are hereby approved by the City. The final details of the Architectural Themes shall be proposed by Developer and approved by City Staff. In the event that the Developer proposes a deviation from the Architectural Themes set forth in the Agreement as determined by staff, the general guidelines of the City's CR Zone shall govern, subject to review and approval by the Planning Commission..

10. 3.2 Action of Site Plan. The Parties acknowledge and agree that the findings for granting approval for the Site Plans, as defined in section 11 of this Amendment, have been satisfied and fulfilled in full. The Parties further agree that the items for Lots 1-7 of the Property set forth in Section 3-4374(2) of the Highland City Development Code shall be reviewed and approved by City Staff.

11. Site Plan. Copies of the authorized alternative site plans for the Property are attached hereto as Exhibit "B" ("**Site Plans**"). MNG may elect which of the two site plans to use in its sole discretion. The Site Plans are approved generally, provided that the details of those Site Plans, including all items required by Section 3-4374(2), shall be reviewed and approved by the

City Staff consistent with the Agreement, this Amendment, and the City's Development Code and engineering design and construction standards, as applicable.


12. Setbacks. The setback area for all buildings and structures shall be a minimum of twenty (20) feet from the northern and western property lines or one hundred (100) feet from any wall of a home or residence (excluding the garage or other ancillary buildings) on adjacent property. The setback area for parking lots and other hard surface improvements shall be a minimum of ten (10) feet from the northern and western property lines.

13. Refuse Collection. The setback for refuse collection may be reduced to ten (10) feet from the northern property line and no closer than one hundred (100) feet from any residence. All other refuse collection areas must meet the setbacks defined in Section 3-4363 of the Highland City Development Code.

14. Remaining Provisions. Except as otherwise expressly set forth herein, the Agreement is hereby ratified and confirmed and remains in full force and effect.

[Signatures and acknowledgments on the following pages]

MNG HIGHLAND DEVELOPMENT, LLC,
a California limited liability company


By: Daron Young
Its: Authorized Signer

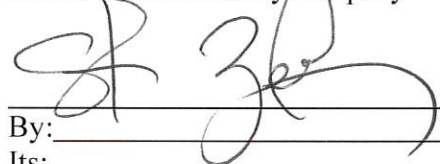
STATE OF _____)
: ss.
COUNTY OF _____)

On the _____ day of _____, 2022 personally appeared
before me _____ who duly acknowledged to me that they executed the
foregoing Amendment as _____ of MNG HIGHLAND DEVELOPMENT,
LLC.

Notary Public

*see attached California
Notary acknowledgment*

SBP HOLDINGS REVERSE, LLC,
a Utah limited liability company


By: _____
Its: _____

STATE OF Utah)
: ss.
COUNTY OF Utah)

On the 1 day of March, ~~2020~~ ²⁰²³ personally appeared
before me Steve Zolman who duly acknowledged to me that they executed the
foregoing Amendment as _____ of SBP HOLDINGS REVERSE, LLC.

Notary Public



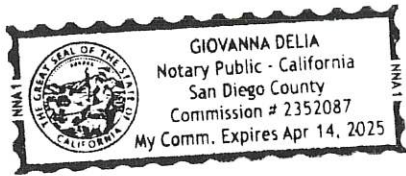
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

On January 18, 2023 before me, Giovanna Delia, Notary Public, personally appeared Daron Young, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument, the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under penalty of perjury under the laws of the State of California that the foregoing paragraph is true and correct.

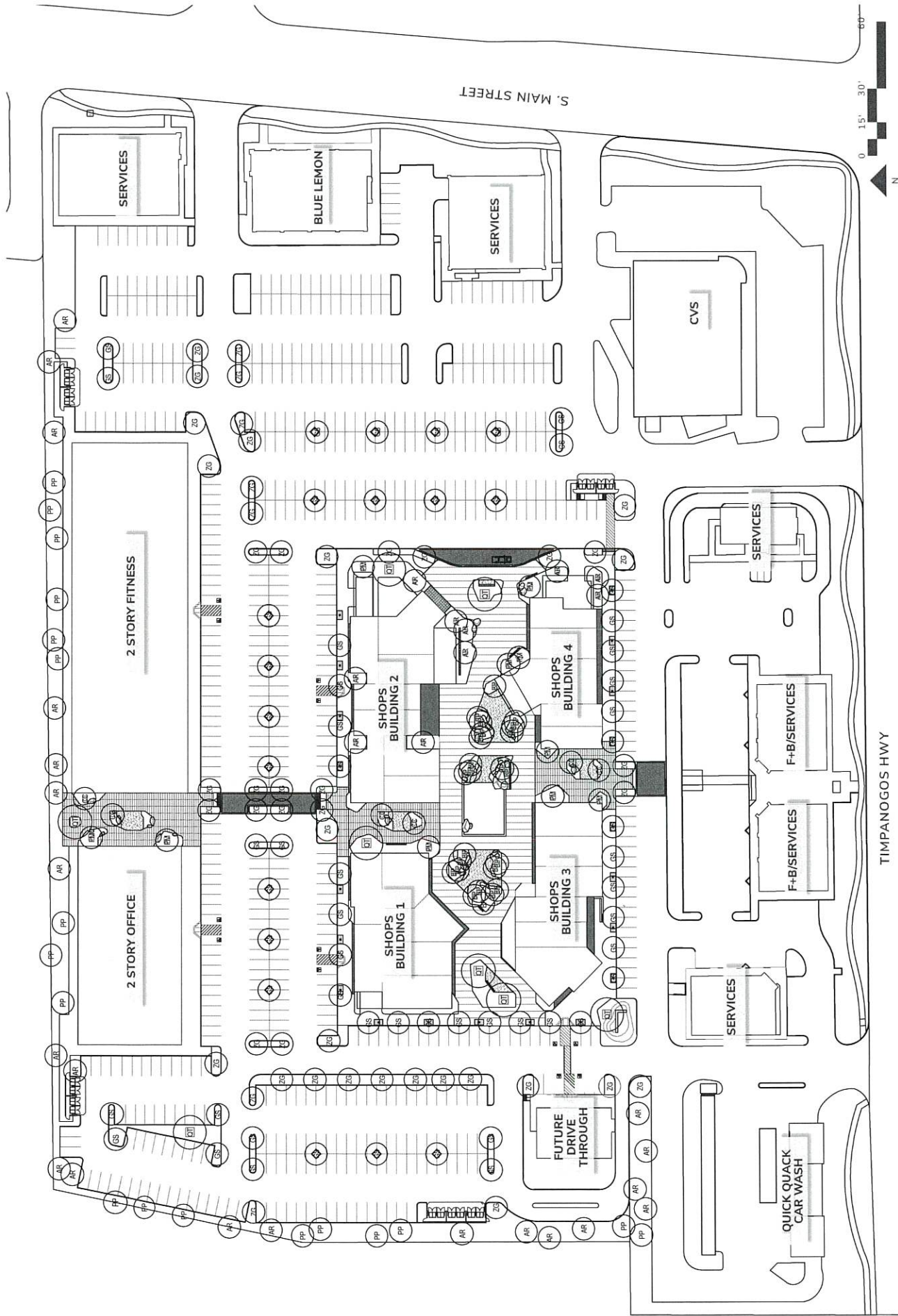
WITNESS my hand and official seal.



Giovanna Delia

Notary Public in and for
said County and State

EXHIBIT "A"
LANDSCAPING PLAN



SUBJECT
LANDSCAPE PLAN

PHASE
Schematic Design
Date: November 30, 2022

PROJECT
CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKETPLACE
No: 22084



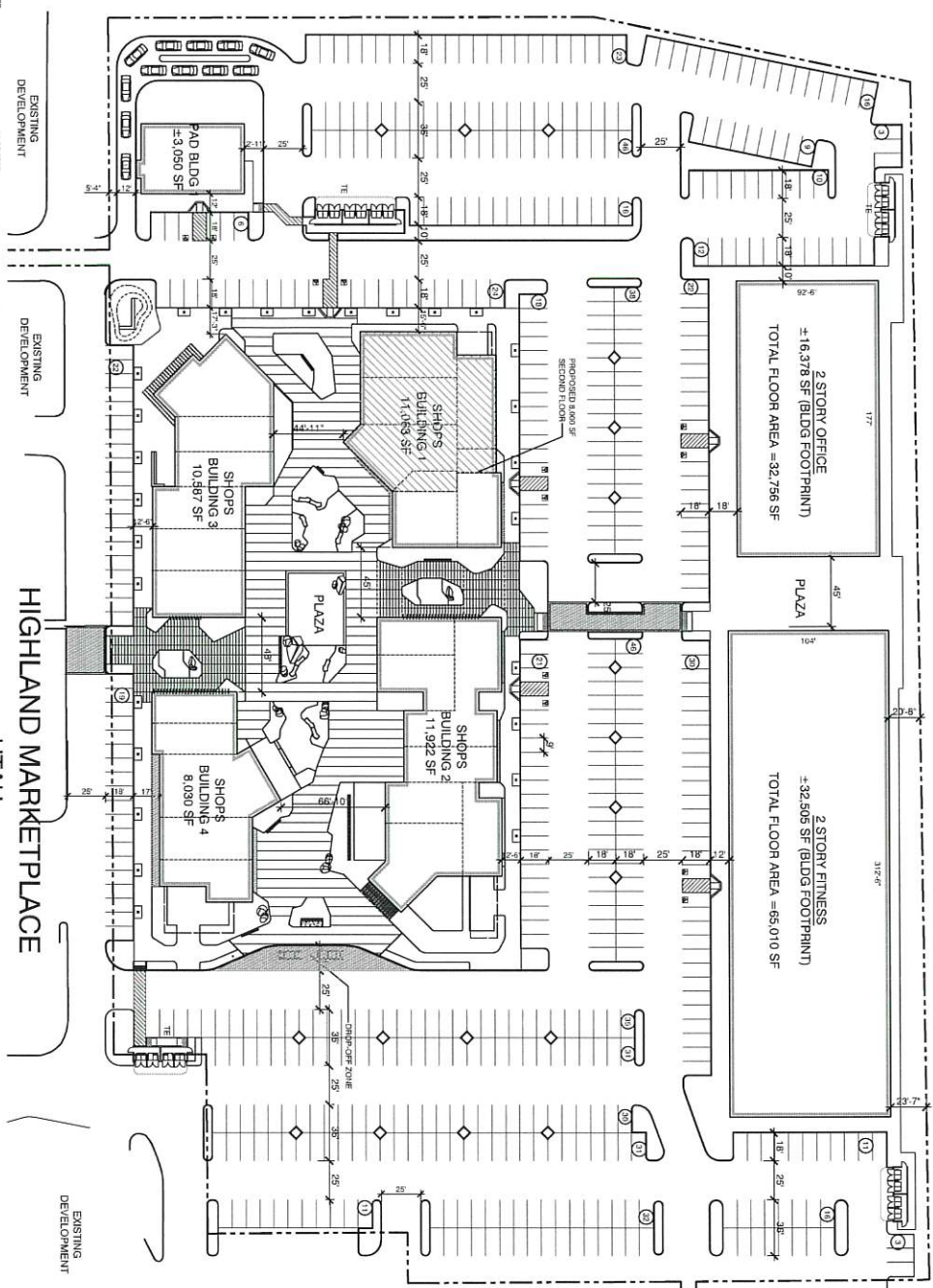
GROUNDLEVEL + **MNG** LANDSCAPE ARCHITECTURE

EXHIBIT "B"
APPROVED SITE PLANS

DATE: 11.28.2022
 DATE: 2.28.2021
 REVISIONS:
 DATE: 11.28.2022
 DATE: 2.28.2021
 REVISIONS:
 DATE: 11.28.2022
 DATE: 2.28.2021
 REVISIONS:



SITE PLAN SP-01



HIGHLAND MARKETPLACE
 UTAH

EXISTING DEVELOPMENT

EXISTING DEVELOPMENT

EXISTING DEVELOPMENT

PROJECT INFORMATION
 SITE SUMMARY:

SITE AREA	
SITE AREA	1.84 AC
LAND TO BUILDING RATIO	50.33% / 1
COVERAGE	22.25%
PARKING REQUIREMENT	
REGO STALLS	76 STALLS
REGO STALLS	290 STALLS
OFFICE BLDG @ 4.000	32,798 SF
OFFICE BLDG @ 4.000	131 STALLS
OFFICE BLDG @ 4.000	179 STALLS
OFFICE BLDG @ 4.000	152,418 SF
TOTAL BLDG AREA	152,418 SF
TOTAL PARKING REQUIRED:	576 STALLS
PARKING PROVIDED:	580 STALLS
PARKING RATIO:	4.07/1000

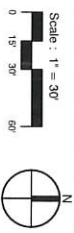
- CLEVELAND
- DENVER
- GLENORA
- IRVINE
- ORLANDO
- PHOENIX
- SAN FRANCISCO



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EXHIBIT "B" (continued)

DATE: 11.23.2022
 MDCG JOB #: 22.005.01
 REVISIONS:
 DATE:
 DATE:

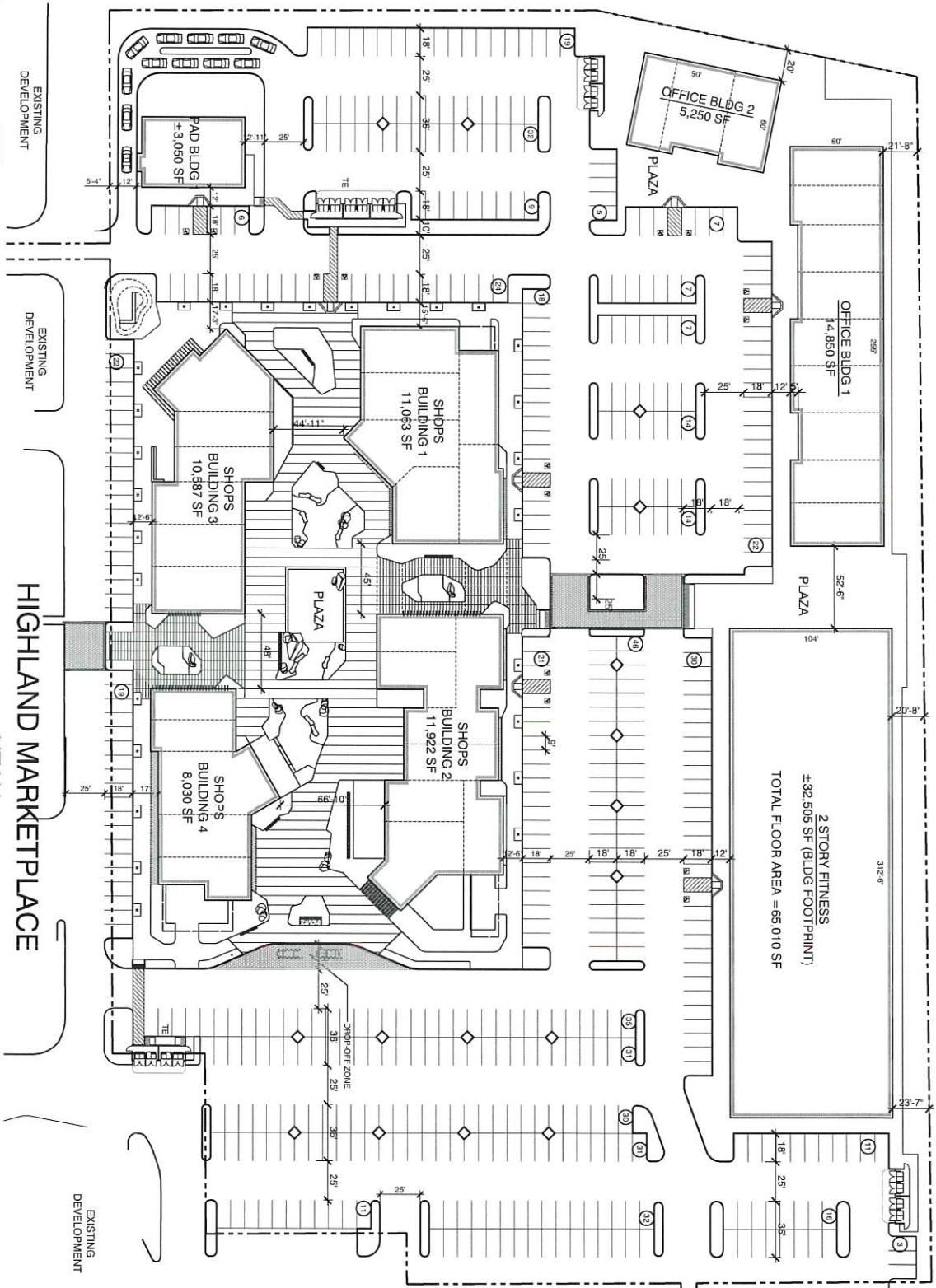


Scale: 1" = 30'
 0 15 30

CONTRACT INFORMATION: MDCG, ALL RIGHTS RESERVED.
 MDCG, THE INFORMATION IS CONSIDERED A TRADE SECRET AND IS NOT TO BE DISCLOSED TO ANY OTHER PARTY WITHOUT THE WRITTEN PERMISSION OF MDCG. ANY AND ALL RIGHTS ARE RESERVED BY THE ARCHITECT.

HIGHLAND MARKETPLACE UTAH

SITE PLAN SP-02



PROJECT INFORMATION SITE SUMMARY:

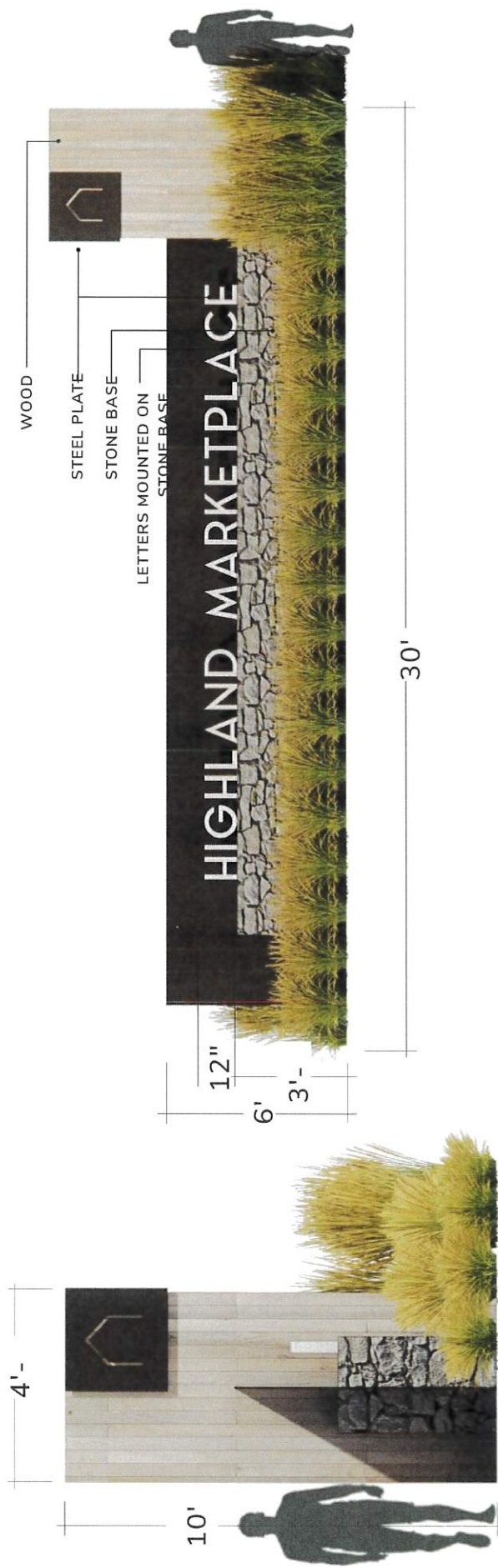
SITE AREA	± 9.44 AC	± 411,117
BUILDING AREA (BLDG FOOTPRINT)	97,257 SF	3,227.1
LAND TO BUILDING RATIO	3,227.1	23.65%
COVERAGE		
PARKING REQUIREMENT		
USE	BLDG AREA	REQD STALLS
OFFICE CENTER @ 411/1000	201,100 SF	80 STALLS
MARKET/RETAIL SHOPS @ 411/1000	44,852 SF	179 STALLS
TOTAL BLDG AREA	128,762 SF	
TOTAL PARKING REQUIRED		
		519 STALLS
PARKING PROVIDED		
		520 STALLS
		4,007/1000

- CLEVELAND
- DENVER
- GLENORA
- IRVINE
- ORLANDO
- PHOENIX
- SAN FRANCISCO



mgarchitecturc.com

EXHIBIT "C"
SIGNAGE PLANS



SCALE: NTS

SUBJECT
ENTRY MONUMENT
SIGNAGE

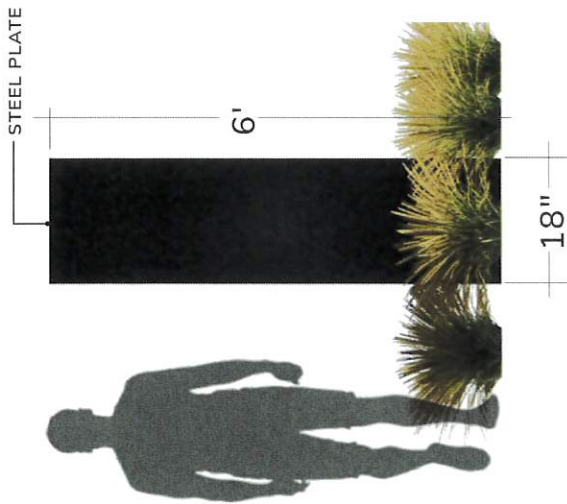
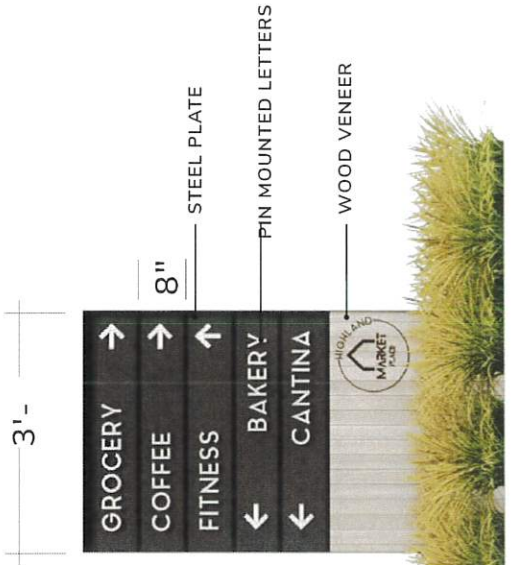
PHASE
Schematic Design
Date: November 30, 2022

PROJECT
HIGHLAND MARKETPLACE
CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKETPLACE
No: 22084



GROUNDLEVEL +
LANDSCAPE ARCHITECTURE



SCALE: NTS

SUBJECT
SECONDARY SIGNAGE

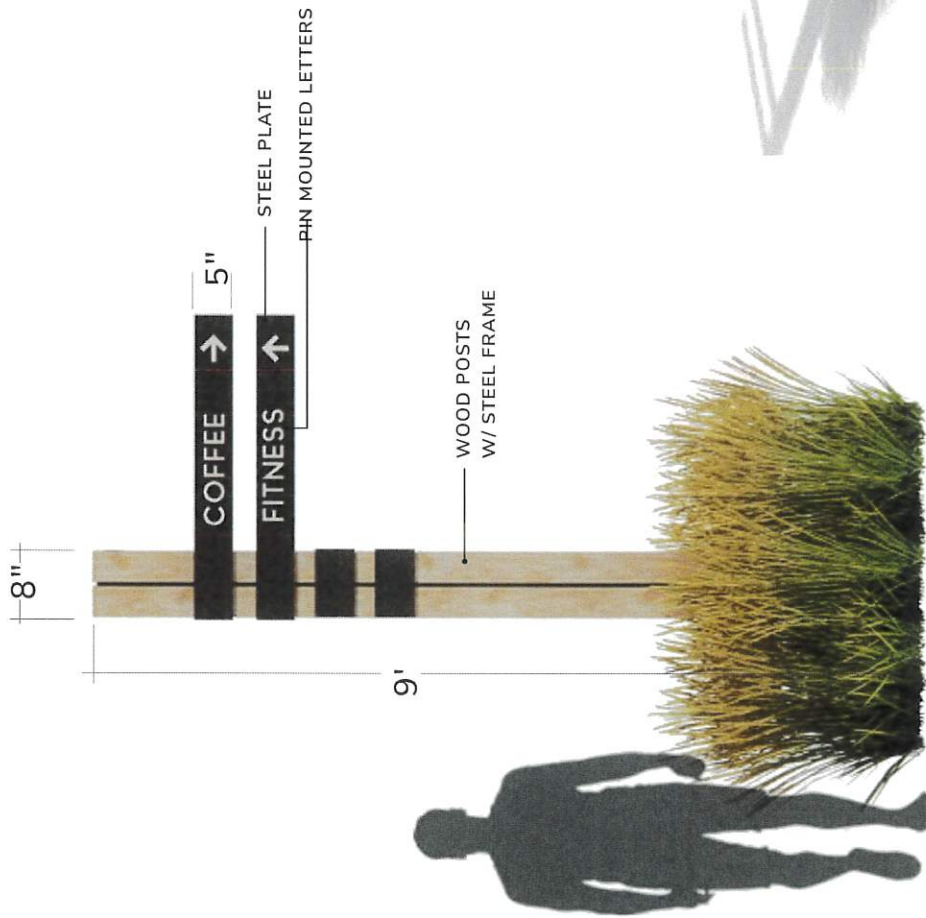
PHASE
Schematic Design
Date: November 30, 2022

CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKETPLACE
No: 22084



GROUNDLEVEL +
LANDSCAPE ARCHITECTURE



SCALE: NTS

PHASE
Schematic Design
Date: November 30, 2022

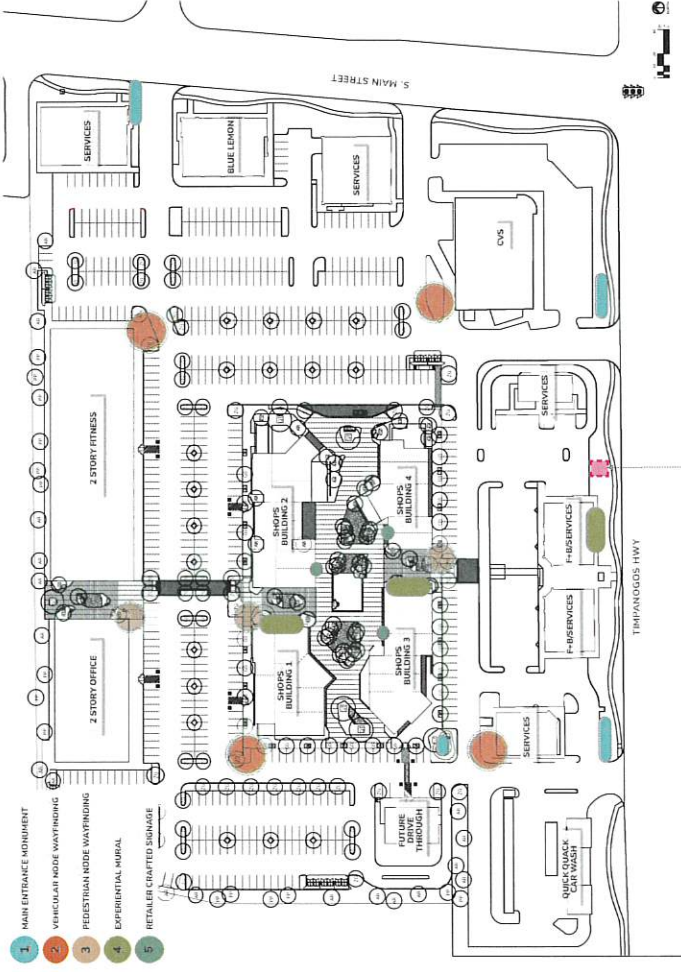
SUBJECT

PEDESTRIAN SIGNAGE

PROJECT
HIGHLAND MARKETPLACE
No: 22084
CITY OF HIGHLAND, UTAH



GROUNDLEVEL +
LANDSCAPE ARCHITECTURE



- 1 MAIN ENTRANCE MONUMENT
- 2 VEHICULAR NODE WAYFINDING
- 3 PEDESTRIAN NODE WAYFINDING
- 4 EXPERIENTIAL MURAL
- 5 RETAILER-CRAFTED SIGNAGE

SUBJECT
MONUMENTATION &
WAYFINDING

PHASE
Schematic Design
Date: November 30, 2022

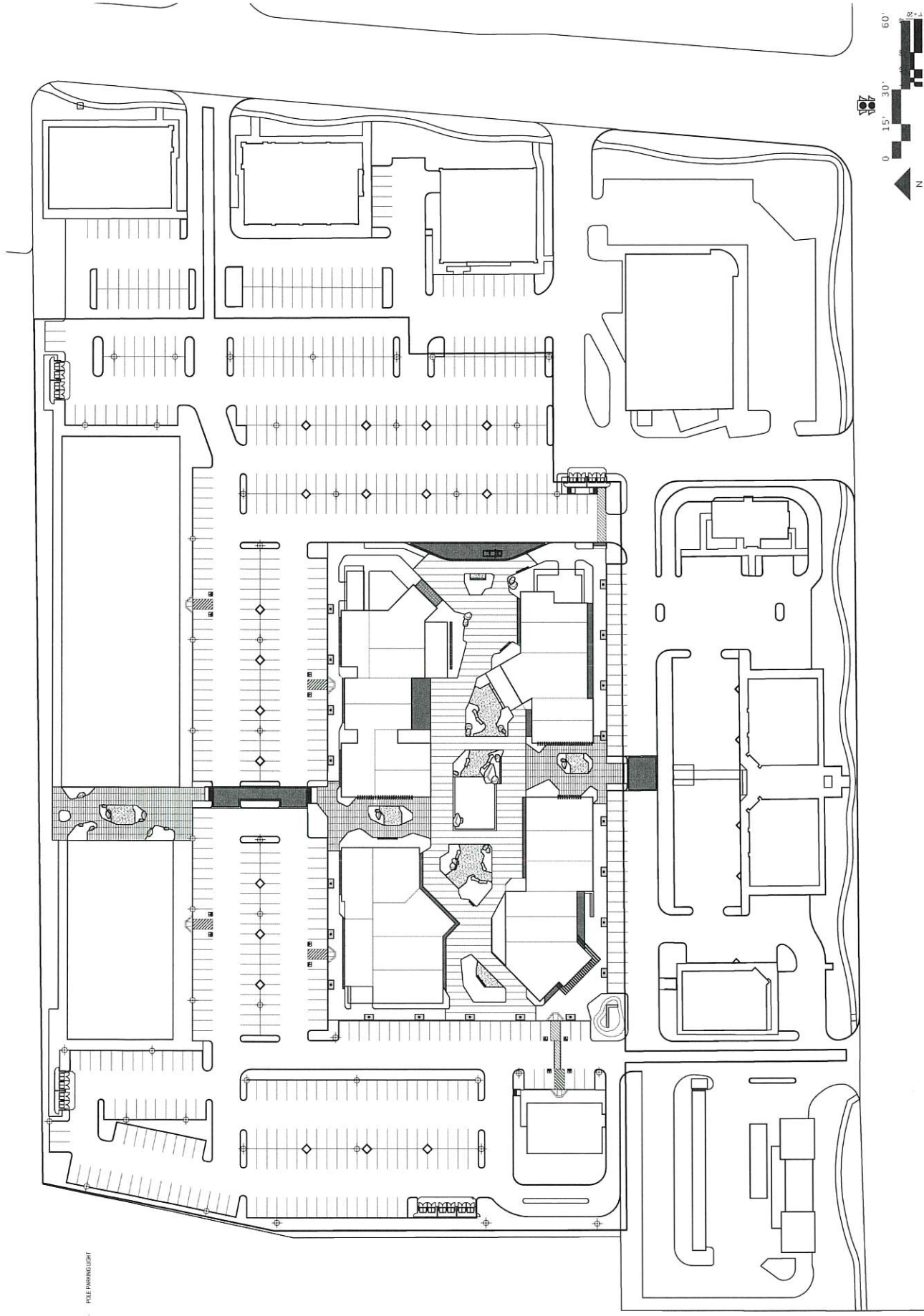
PROJECT
HIGHLAND MARKETPLACE
CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKETPLACE
NO: 22084

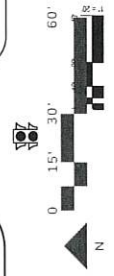


GROUNDLEVEL + LANDSCAPE ARCHITECTURE

EXHIBIT "D"
LIGHTING PLAN



POLE PARKING LIGHT



SUBJECT
PARKING LOT
LIGHTING PLAN

PHASE
Schematic Design
Date: November 30, 2022

CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKETPLACE
NO: 22084



GROUNDLEVEL +
LANDSCAPE ARCHITECTURE

FIXTURE TYPE: _____

PROJECT NAME: _____



Glulam solid wood shaft and aluminum base pole available in 8' – 24' heights

FEATURES:

- Available with straight, tapered, or square to round wood shaft
- Square extruded aluminum pole base with flush handhole cover held with countersunk stainless steel fasteners
- Tenon or drill mount fixture mounting

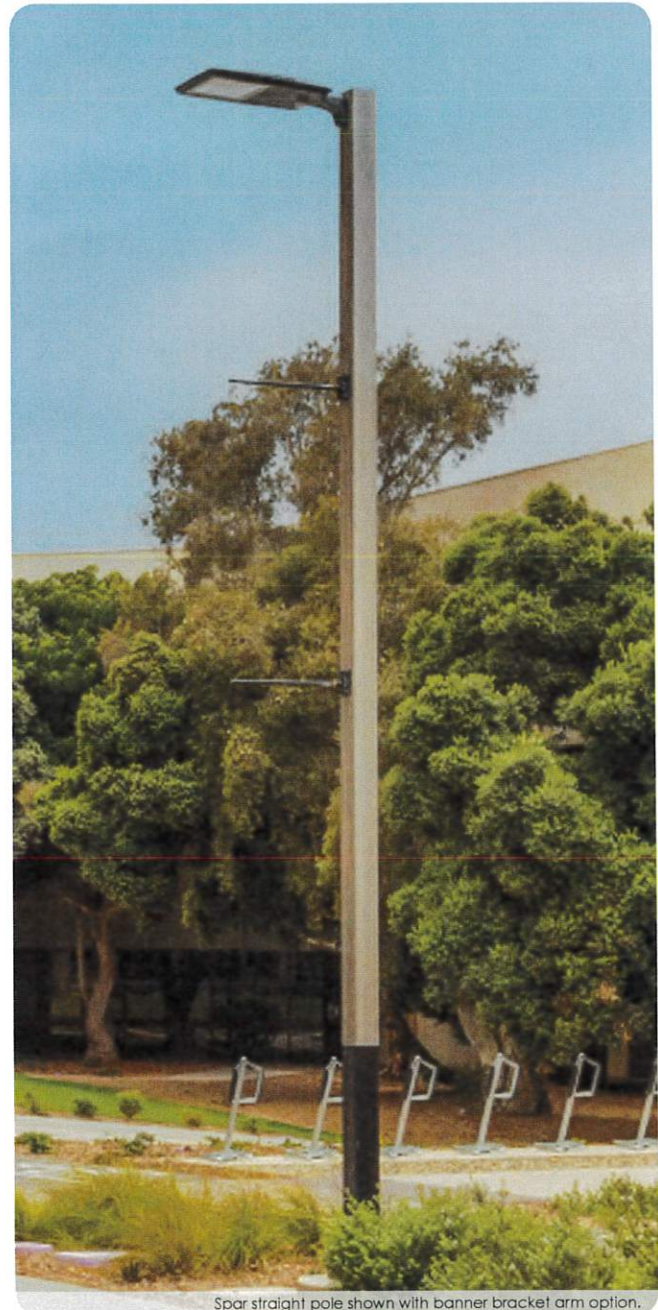
SPECIFICATIONS:

HOUSING: Solid wood pole is assembled through glulam construction and precision machined using CNC technology. An electrical raceway is provided in the pole's center for wiring. Laminations measure no more than 2" in thickness. Adhesive complies with ASTM D-2559 glulam construction specifications for extreme exposed weather conditions, is waterproof and rated for wet or dry use exposure.

Glulam wood shaft is fastened to aluminum pole base welded to a 3/4" thick aluminum anchor bolt base. Anchor bolt kit includes (4) 3/4" hot dip galvanized anchor bolts and fasteners and ridged concrete pour template.

ELECTRICAL: A 5/16" – 18 grounding point is provided on the aluminum pole base. Wireway access is provided through a NEC compliant handhole with a flush, gasketed cover plate.

FINISHES AND MATERIALS: Wood pieces are finished with a low VOC waterborne matte exterior finish containing UV and mildew inhibitors. All exterior aluminum parts are polyester powder coat painted to AAMA-2604 standards. [Care and Maintenance](#)

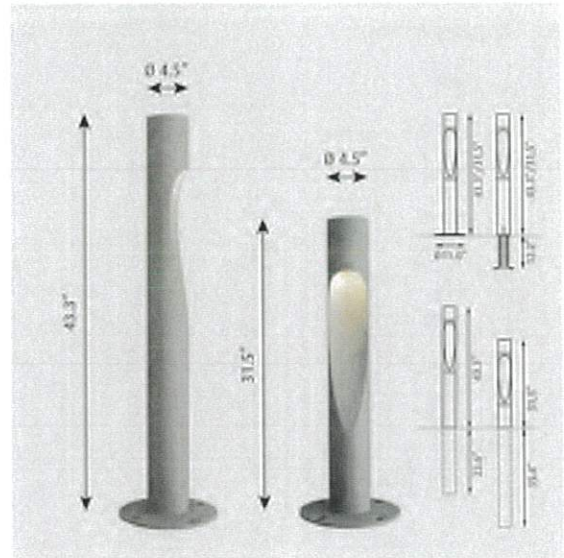


Spar straight pole shown with banner bracket arm option.

HARDWARE: All hand hole fasteners and luminaire bracket arm hardware are stainless steel. Anchor bolt kits are ASTM F1554 grade 55 steel with galvanized steel hex nuts and washers.

FIXTURE MOUNTING: Fixtures mount either by 2 3/8", 2 7/8", 3 1/2", or 4" diameter by 4" tall tenon or drill mount for arm brackets. Consult factory for other tenon sizes. Bolt mounted luminaires must use stainless steel hardware.

Flindt Bollard

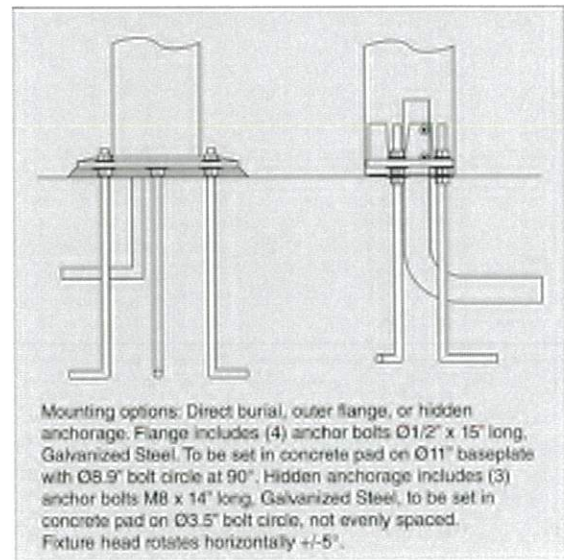


Design

Christian Flindt

Product description

Beautifully crafted slender post with a carved surface that is gently illuminated. Top section conceals downward facing LEDs that are positioned for wide distribution. Two horizontal connection lines underline the three parts of the bollard. A facet increases the visibility of the connection lines. Available in two heights, 43.3 IN and 31.5 IN. Available in three different mounting methods, with an 11 inch base plate and visible anchor bolts, with internally hidden anchor bolts, or direct burial in soil or gravel. Part of a family.



Variant options

Dimension	Color	Mounting	Light source	Lumen	Voltage frequency
31.5 IN	● Corten color	Post w/anchorage unit	15W LED/3000K	536	120-277V/60HZ
43.3 IN	● Natural paint aluminum	Post w/base plate	15W LED/4000K	548	
		Post w/direct burial		578	
				591	

Specification notes

a. Direct burial mounting only available with 43.3" size.

EXHIBIT "E"
ARCHITECTURAL THEMES



SUBJECT
SITE RENDERING

PHASE
Schematic Design
Date: November 30, 2022

PROJECT
HIGHLAND MARKET PLACE
CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKET PLACE
No: 22084



GROUNDLEVEL +
LANDSCAPE ARCHITECTURE



SUBJECT
SITE RENDERING

PHASE
Schematic Design
Date: November 30, 2022

PROJECT
HIGHLAND MARKETPLACE
CITY OF HIGHLAND, UTAH

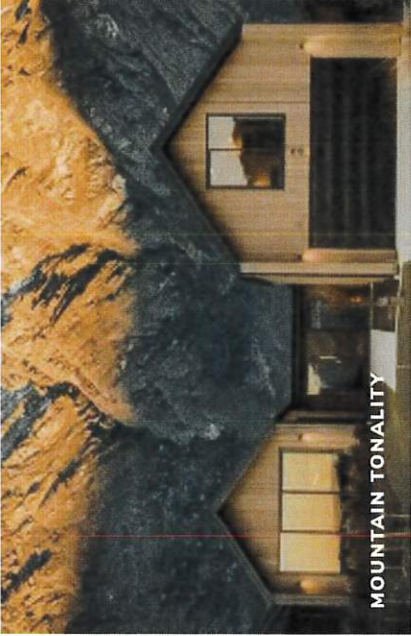
PROJECT
HIGHLAND MARKETPLACE
No: 2.2084



GROUNDLEVEL +
LANDSCAPE ARCHITECTURE



SIMPLICITY OF FORM



MOUNTAIN TONALITY



CAPTURING WARMTH



DETAILS IN AND OUT



GROUNDLEVEL + LANDSCAPE ARCHITECTURE

PROJECT
HIGHLAND MARKETPLACE
No: 22084

CITY OF HIGHLAND, UTAH

PHASE
Schematic Design
Date: November 30, 2022

SUBJECT
AUTHENTIC ARCHITECTURE

P. 12



SUBJECT
OFFICE BUILDING
RENDERING OPTION 1

PHASE
Schematic Design
Date: November 30, 2022

PROJECT
CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKETPLACE
No: 22084



GROUNDLEVEL +
LANDSCAPE ARCHITECTURE



SUBJECT
OFFICE BUILDING
RENDERING OPTION 2

PHASE
Schematic Design
Date: November 30, 2022

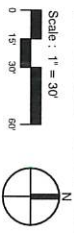
PROJECT
HIGHLAND MARKETPLACE
No: 22084

CITY OF HIGHLAND, UTAH



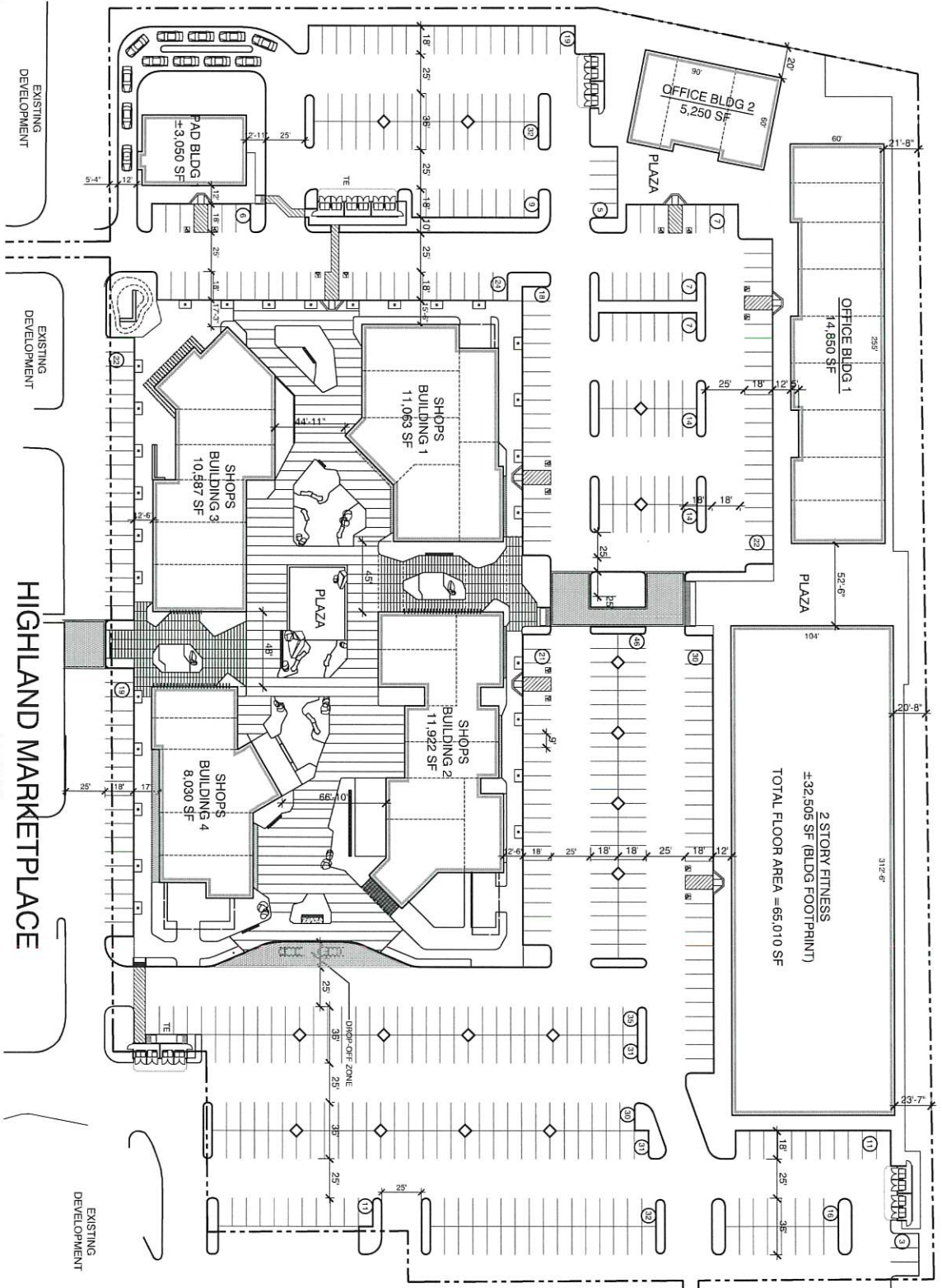
GROUNDLEVEL +
LANDSCAPE ARCHITECTURE

DATE: 11.29.2022
 MCG JOB #: 22-058-01
 REVISIONS:
 DATE:
 DATE:



SITE PLAN SP-02

HIGHLAND MARKETPLACE UTAH



PROJECT INFORMATION

SITE SUMMARY:

SITE AREA	±9.44 AC	±411,117
BUILDING AREA (BLDG FOOTPRINT)	97,257 SF	3,322.71
LAND TOTAL BUILDING RATIO	1.04%	28.95%

PARKING REQUIREMENT

USE	BUILDING AREA	REGD STALLS
FITNESS CENTER @ 4/1,000	65,010 SF	200 STALLS
OFFICE BLDG @ 4/1,000	20,100 SF	80 STALLS
MARKET/RETAIL SHOPS @ 4/1,000	44,952 SF	179 STALLS
TOTAL BLDG AREA	129,762 SF	

TOTAL PARKING REQUIRED: 519 STALLS
 PARKING PROVIDED: 520 STALLS
 PARKING RATIO: 4.00/1000

- CLEVELAND
- DENVER
- GLENORA
- IRVINE
- ORLANDO
- PHOENIX
- SAN FRANCISCO



**SIGNAGE EXHIBIT AS PROPOSED BY MNG
NO PLANNING COMMISSION REDLINES**

Highland Marketplace

Presented By



Salt Lake Region

Salt Lake Office
1605 South Gramercy Road
Salt Lake City, UT 84104
801-487-8481

Package Version

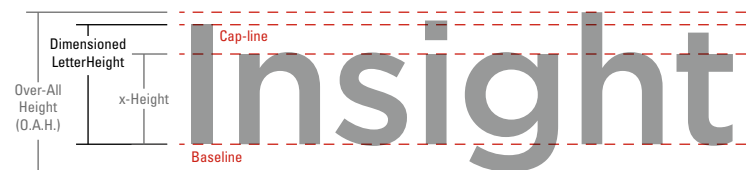
OPY-78968 R0
Date: 04.29.2026

Site Address

Highland Marketplace
5374 W 11000 N
Highland UT 84003

TYPOGRAPHY NOTE

All vertical typography dimensions specified in this package are based upon the measurement from the baseline to the cap-line of an uppercase letter 'i'. The height of descenders and ascenders, below and above the baseline and cap-line respectively, are not included in the measurements unless specifically noted.



COLOR MATCHING NOTE

Colors specified in this package are to match vendor supplied physical samples. Colors chosen based upon how they appear on a computer monitor or printed media are not guaranteed to match.

PRODUCTION NOTE

The PDF format of this package may contain graphics which have been down-sampled for proofing purposes and should not be used for production purposes. Source files for this package are available upon request for production purposes.



DESIGN

1605 South Gramercy Rd.
Salt Lake City, UT 84104
801.487.8481

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This sign is installed in accordance with the requirements of Article 600 of the National Electrical Code and / or other applicable local codes. This includes proper grounding and bonding of the sign.



Revisions

No.	Date / Description
Org.	2025.02.17
R1	07.22.2025 / add rfi note [LC
R2	08.07.2025 / remove sign 5 [LC
R3	08.21.2025 / no cxhg [LC]
R4	---
R5	---
R6	---
R7	---
R8	---
R9	---

J0 #

Approval

A/E Sign / Date

Client Sign / Date

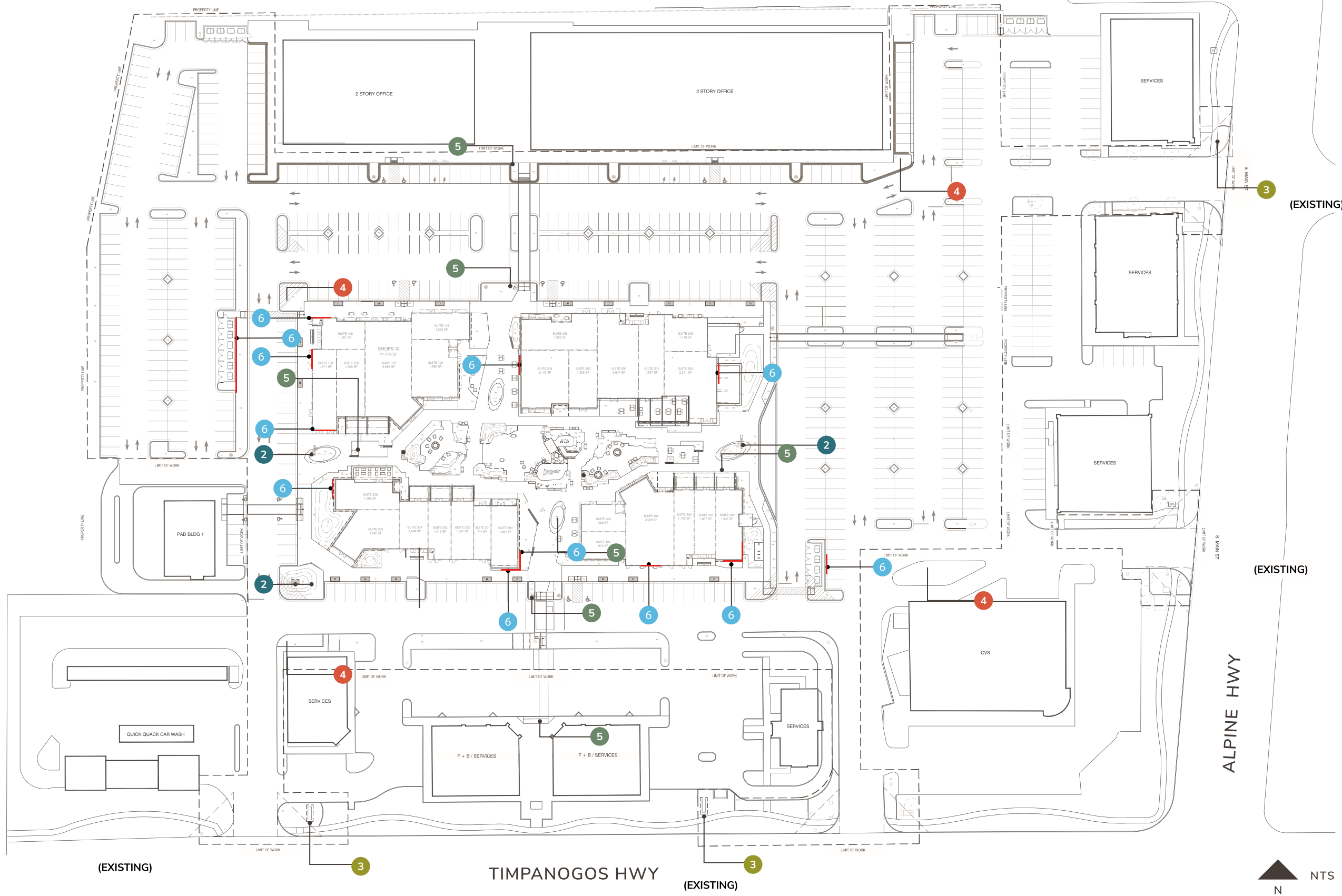
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

LOC 0.1



LEGEND:

TYPE	QTY	TYPE	QTY
2 Monument Sign Type 'B'	3	4 Vehicular Wayfinding Sign Type 'B'	4
3 Vehicular Wayfinding Sign Type 'A'	3	5 Pedestrian Wayfinding Sign	7
		6 Mural	13





3 BACK
SCALE: NTS

SCOPE OF WORK

MANUFACTURE & INSTALL **THREE (3)** D/F NON ILLUMINATED MONUMENT SIGNS.

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

PERMITTING INFO

AREA: 4.5 FT² (Rounded to the nearest 0.1 ft²)
METHOD: BOUNDING BOX

COLOR KEY

- P1** SW YESCO (Black)
Sherwin Williams Paint w/Satin Finish
- P2** SW YESCO (Faux Wood)
Sherwin Williams Paint w/Satin Finish

Note: Colors specified in this package are to match vendor supplied physical samples. Colors chosen based upon how they appear on a computer monitor or printed media are not guaranteed to match. Please consult your YESCO account executive for physical sample swatches.

MISSING REQUIRED INFO

VECTOR LOGO REQUIRED PRIOR TO FABRICATION, OR APPROVAL OF DESIGN.



DESIGN

1605 South Gramercy Rd.
Salt Lake City, UT 84104
801.487.8481

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This sign is installed in accordance with the requirements of Article 600 of the National Electrical Code and / or other applicable local codes. This includes proper grounding and bonding of the sign.



Revisions

No.	Date / Description
Org.	2025.02.17
R1	---
R2	---
R3	---
R4	---
R5	---
R6	---
R7	---
R8	---
R9	---

J0 #

Approval

A/E Sign / Date

Client Sign / Date

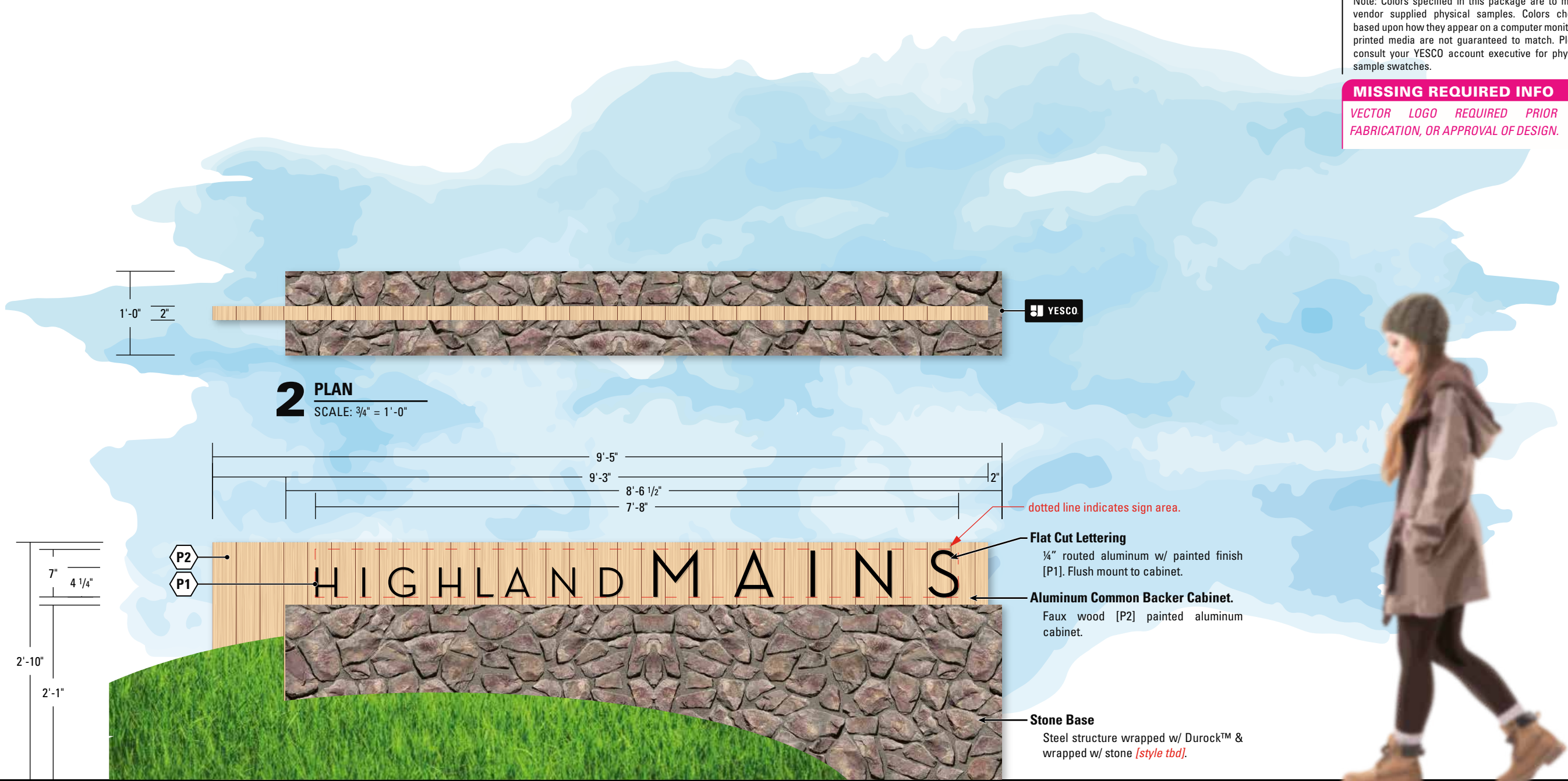
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

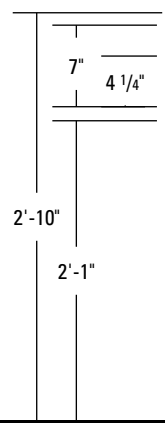
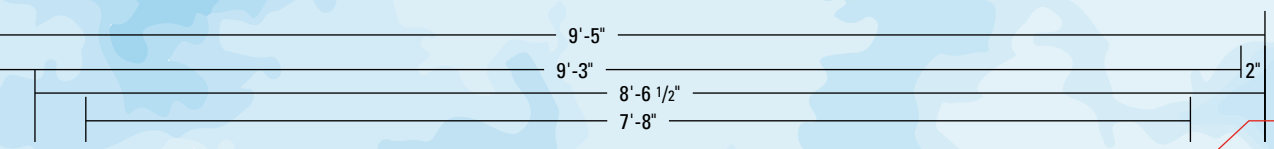
Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 1.0



2 PLAN
SCALE: 3/4" = 1'-0"



1 SIGN 2 - D/F MONUMENT "B" - FRONT
SCALE: 3/4" = 1'-0"



SCOPE OF WORK

MANUFACTURE & INSTALL **THREE [3]** D/F NON ILLUMINATED DIRECTIONAL.

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

PERMITTING INFO

AREA: 133.7 FT² (Rounded to the nearest 0.1 ft²)
METHOD: BOUNDING BOX

COLOR KEY

P1	SW YESCO (Black) Sherwin Williams Paint w/Satin Finish
P2	SW YESCO (Faux Wood) Sherwin Williams Paint w/Satin Finish
P3	SW YESCO (White) Sherwin Williams Paint w/Satin Finish

Note: Colors specified in this package are to match vendor supplied physical samples. Colors chosen based upon how they appear on a computer monitor or printed media are not guaranteed to match. Please consult your YESCO account executive for physical sample swatches.

MISSING REQUIRED INFO

MESSAGES REQUIRED PRIOR TO FABRICATION,

DESIGN

1605 South Gramercy Rd.
Salt Lake City, UT 84104
801.487.8481

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This sign is installed in accordance with the requirements of Article 600 of the National Electrical Code and / or other applicable local codes. This includes proper grounding and bonding of the sign.



Revisions

No.	Date / Description
Org.	2025.02.17
R1	---
R2	---
R3	---
R4	---
R5	---
R6	---
R7	---
R8	---
R9	---

JO #

Approval

A/E Sign / Date

Client Sign / Date

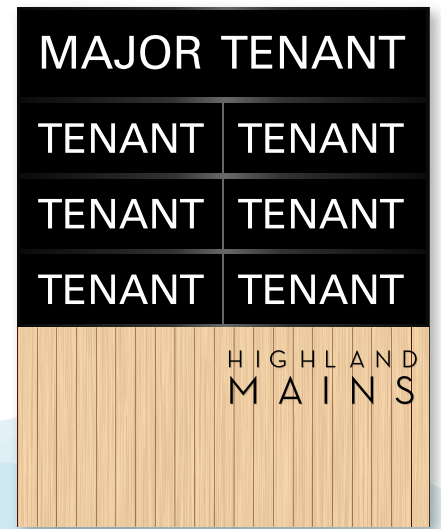
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

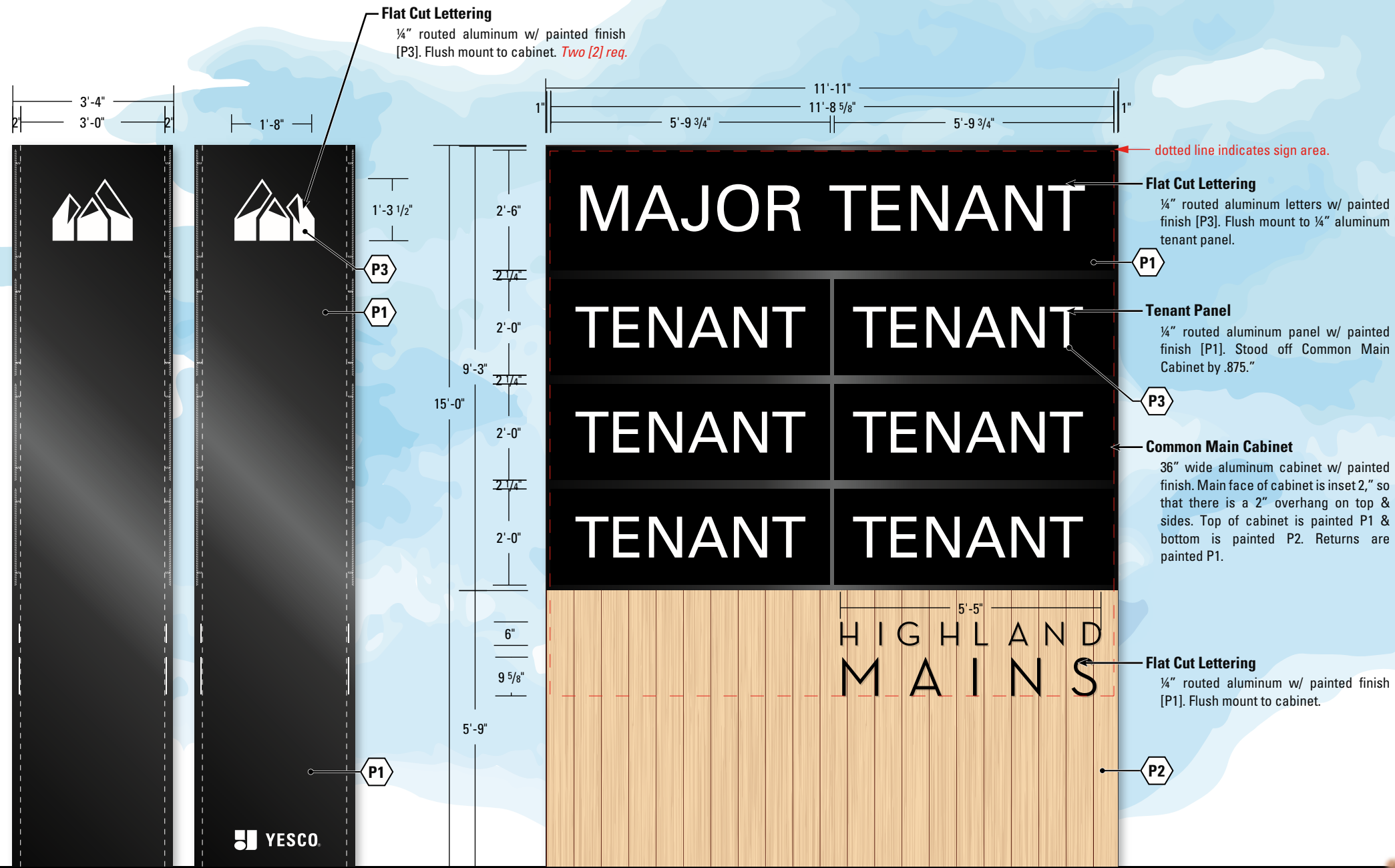
Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 2.0



3 BACK
SCALE: NTS



ROAD SIDE

1 SIGN 3 - D/F VEHICULAR WAYFINDING A - FRONT
SCALE: 3/8" = 1'-0"

SCOPE OF WORK

MANUFACTURE & INSTALL **SEVEN (7)** 4 SIDED PEDESTRIAN WAYFINDING SIGNS.

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

COLOR KEY

P1	SW YESCO (Black) Sherwin Williams Paint w/Satin Finish
P2	SW YESCO (Faux Wood) Sherwin Williams Paint w/Satin Finish
P3	SW YESCO (White) Sherwin Williams Paint w/Satin Finish

Note: Colors specified in this package are to match vendor supplied physical samples. Colors chosen based upon how they appear on a computer monitor or printed media are not guaranteed to match. Please consult your YESCO account executive for physical sample swatches.

MISSING REQUIRED INFO

MESSAGES REQUIRED PRIOR TO FABRICATION,

DESIGN

1605 South Gramercy Rd.
Salt Lake City, UT 84104
801.487.8481

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Revisions

No.	Date / Description
Org.	2025.02.17
R1	---
R2	---
R3	---
R4	---
R5	---
R6	---
R7	---
R8	---
R9	---

J0 #

Approval

A/E Sign / Date

Client Sign / Date

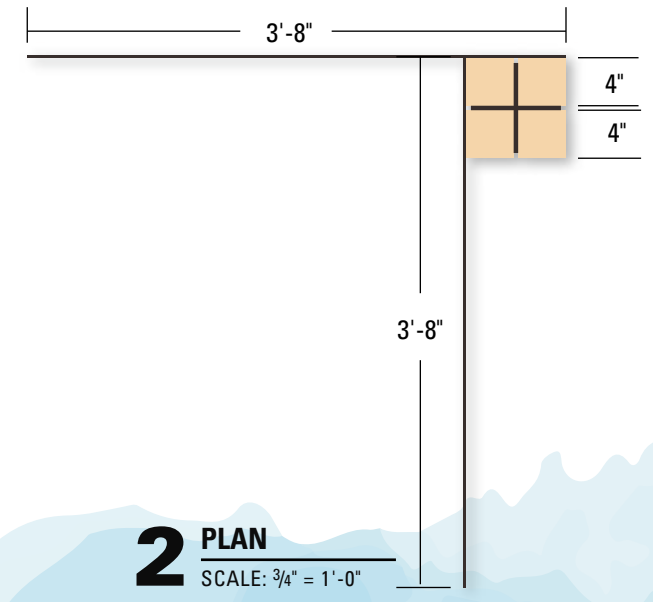
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

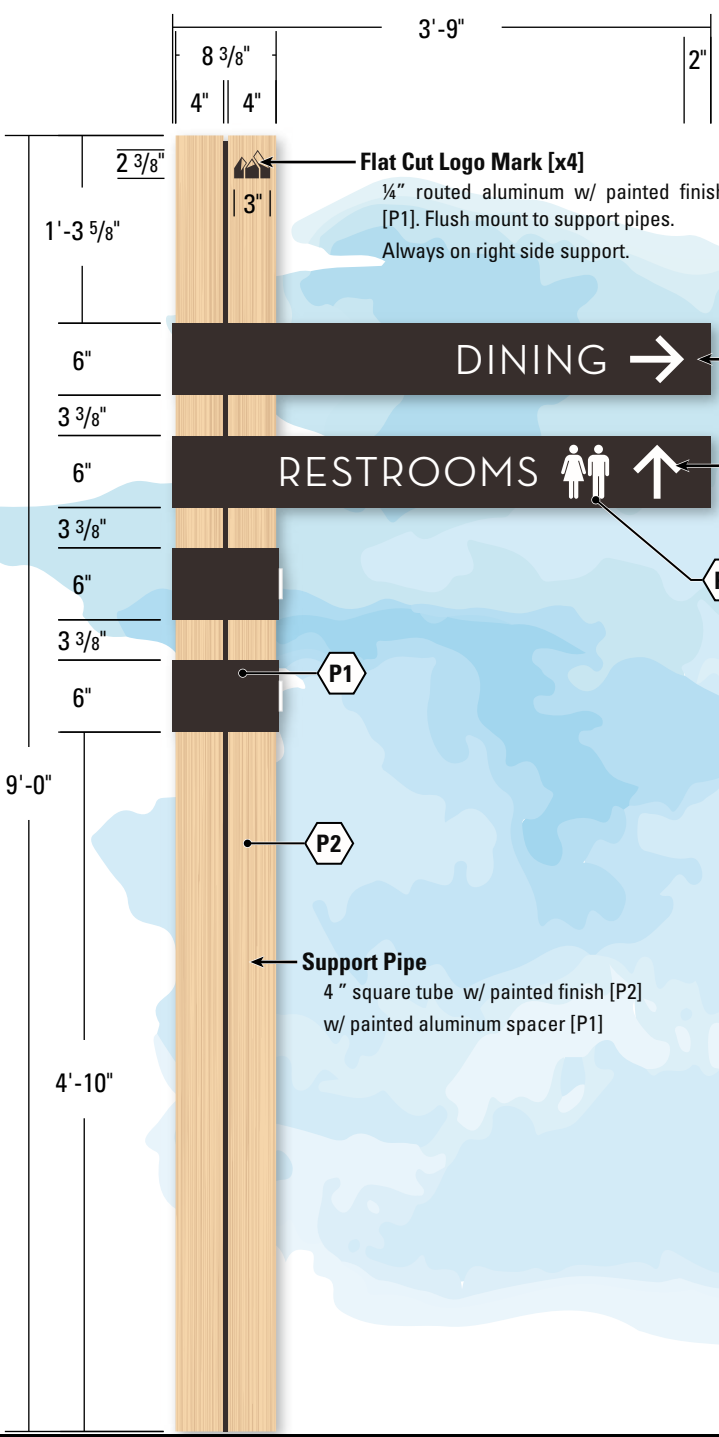
Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 3.0



2 PLAN
SCALE: 3/4" = 1'-0"



1 SIGN 5 - 4/S PEDESTRIAN WAYFINDING - FRONT
SCALE: 3/4" = 1'-0"



3 RIGHT
SCALE: 3/4" = 1'-0"

Flat Cut Logo Mark [x4]
1/4" routed aluminum w/ painted finish [P1]. Flush mount to support pipes. Always on right side support.

"L" Shaped Tenant Panel
1/4" routed aluminum panel w/ painted finish [P1]. Flush mount to support pipe.

Flat Cut Lettering
1/4" routed aluminum letters w/ painted finish [P3]. Flush mount to 1/4" aluminum tenant panel.

P1

P2

Support Pipe
4" square tube w/ painted finish [P2] w/ painted aluminum spacer [P1]

P3



SCOPE OF WORK

MANUFACTURE & INSTALL **FOUR [4]** D/F NON ILLUMINATED DIRECTIONAL.

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

PERMITTING INFO

AREA: 20.0 FT² (Rounded to the nearest 0.1 ft²)
METHOD: BOUNDING BOX

COLOR KEY

P1	SW YESCO (Black) Sherwin Williams Paint w/Satin Finish
P2	SW YESCO (Faux Wood) Sherwin Williams Paint w/Satin Finish
P3	SW YESCO (White) Sherwin Williams Paint w/Satin Finish

Note: Colors specified in this package are to match vendor supplied physical samples. Colors chosen based upon how they appear on a computer monitor or printed media are not guaranteed to match. Please consult your YESCO account executive for physical sample swatches.

MISSING REQUIRED INFO

MESSAGES REQUIRED PRIOR TO FABRICATION,

DESIGN

1605 South Gramercy Rd.
Salt Lake City, UT 84104
801.487.8481

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Revisions

No.	Date / Description
Org.	2025.02.17
R1	---
R2	---
R3	---
R4	---
R5	---
R6	---
R7	---
R8	---
R9	---
JO #	

Approval

A/E Sign / Date

Client Sign / Date

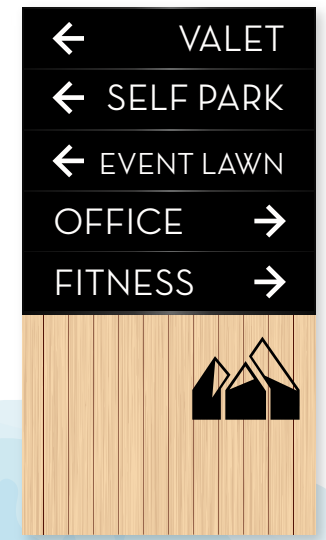
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

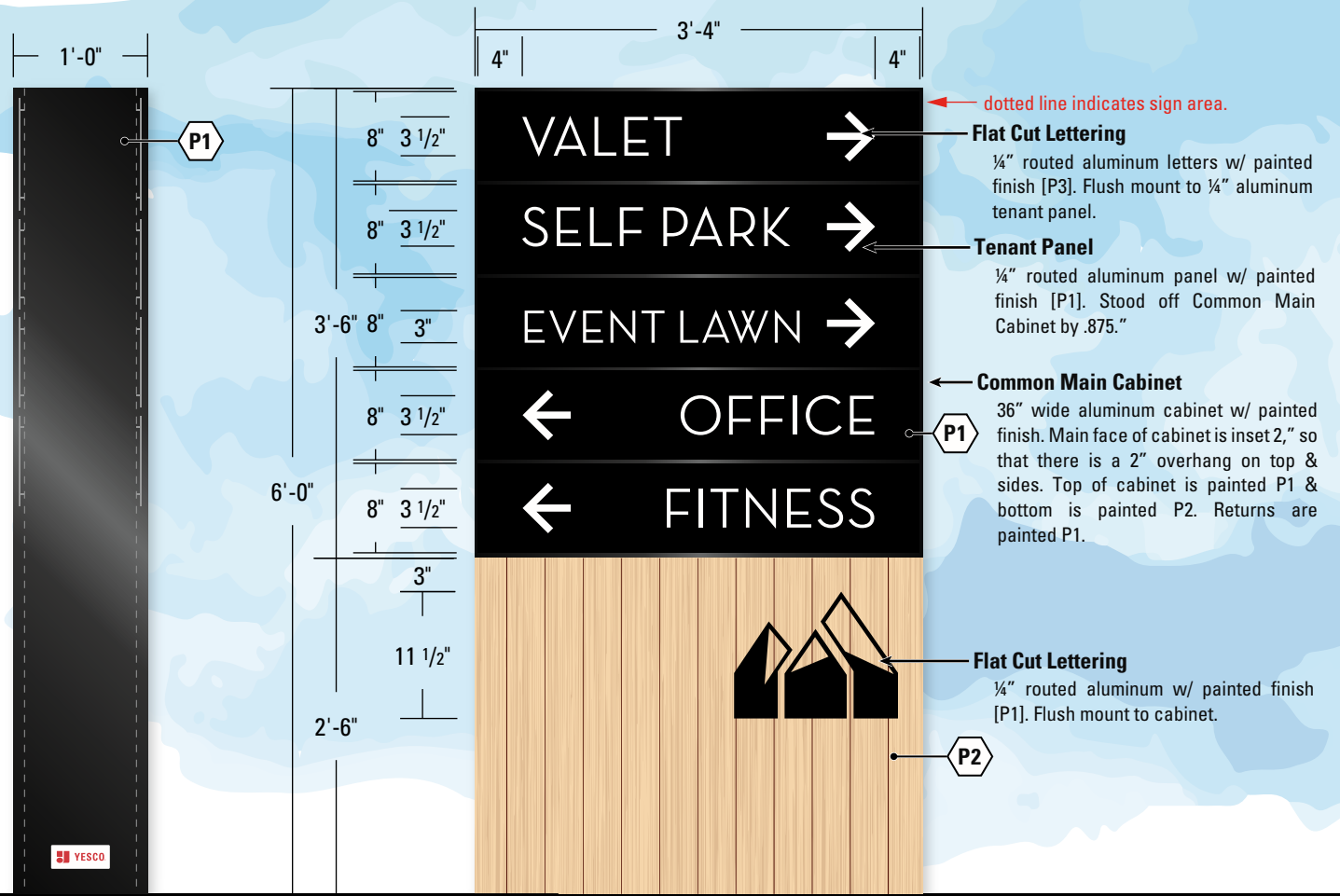
Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 4.0



3 BACK
SCALE: NTS





SCOPE OF WORK

MANUFACTURE & INSTALL **THIRTEEN [13]**
MURALS

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO
ELECTRICAL.

PERMITTING INFO

AREA: 00.0 FT² (Rounded to the nearest 0.1 ft²)
METHOD: BOUNDING BOX

MISSING REQUIRED INFO

DESIGNS REQ. PRIOR TO FABRICATION

DESIGN

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Revisions

No.	Date / Description
Org.	2025.02.17
R1	---
R2	---
R3	---
R4	---
R5	---
R6	---
R7	---
R8	---
R9	---

J0 #

Approval

A/E Sign / Date

Client Sign / Date

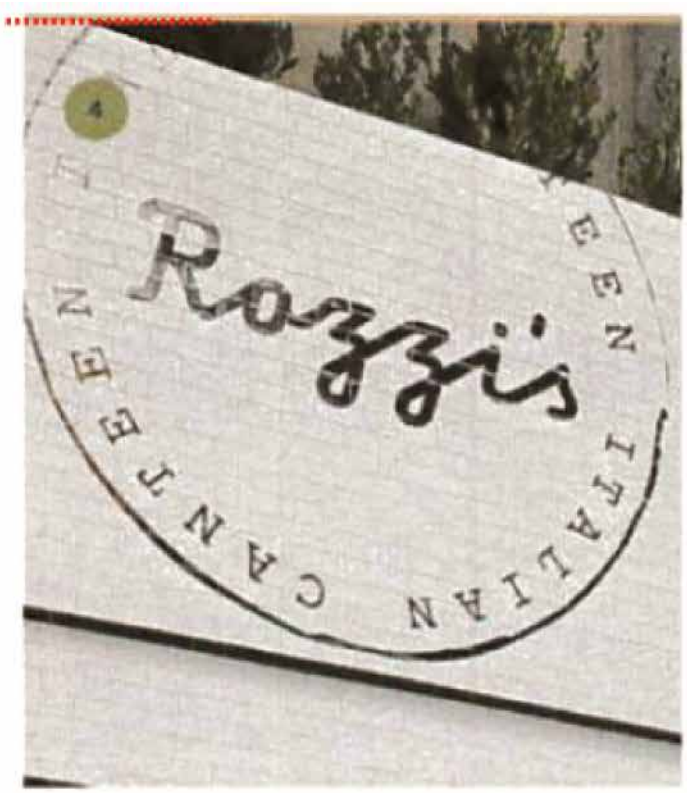
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

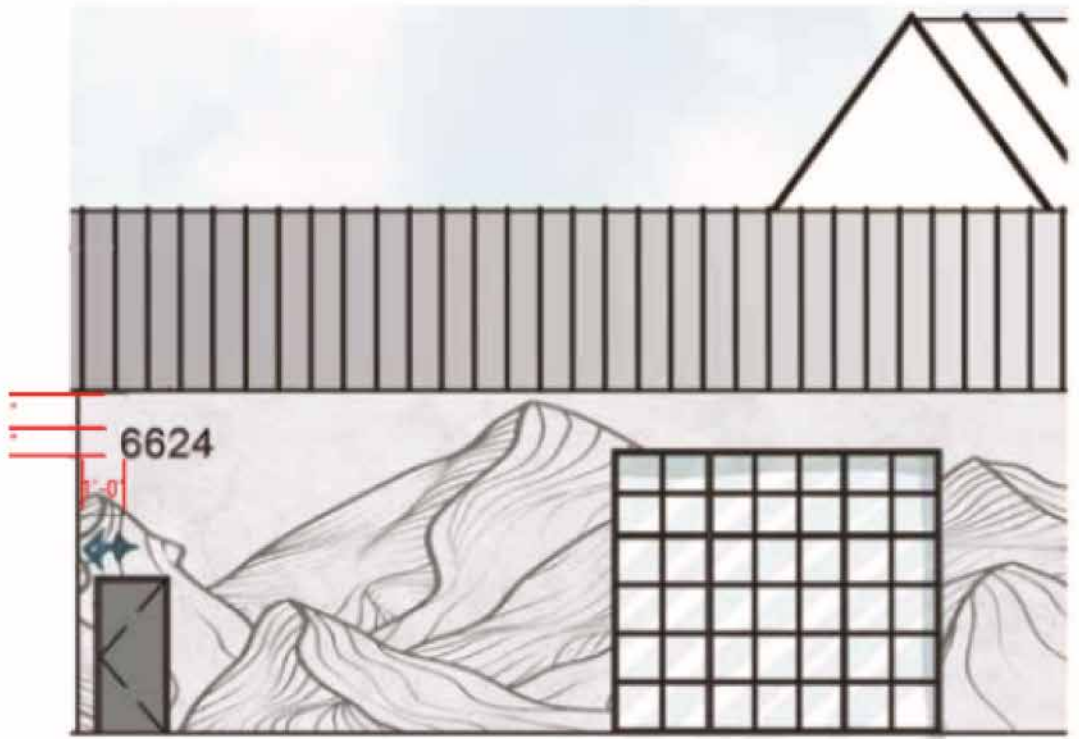
Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 5.0



Hand Painted Murals



1 SIGN 6 - MURAL
SCALE: NTS

When Recorded, Return To:
Highland City
5400 W Civic Center Dr.
Highland, UT 84003

SECOND AMENDMENT TO DEVELOPMENT AGREEMENT

THIS SECOND AMENDMENT TO DEVELOPMENT AGREEMENT (“**Second Amendment**”) is entered into and effective as of the ____ day of June, 2026 by and between HIGHLAND CITY, a municipal corporation (the “**City**”), and [DEVELOPER/OWNERS], as successors in interest to THOMAS FOX PROPERTIES, LLC, (collectively “**Developer**”). The City, [DEVELOPER/OWNERS] are at times referred to collectively in this Second Amendment as the “**Parties**”).

RECITALS

- A. Developer owns or otherwise has the right to develop certain property located within the City and seeks to develop the same (“**Development**”), which property is more particularly described as:

LOTS 1 THROUGH 4, INCLUSIVE, MID-TOWN HIGHLAND
MARKETPLACE SUBDIVISION – AMENDED 2

- B. Developer and the City are parties to or successors in interest to that certain Development Agreement dated April 24, 2007 (the “**Agreement**”) pertaining to the development of certain property, as such property is more particularly described in the Agreement (“**Original Property**”), which Original Property includes the Development.
- C. The Original Property and Development is zoned under applicable City land use regulations as CR Zone and subject to general development requirements and regulations set forth in the City’s Development Code (collectively, “**Zoning**”), which Zoning is supplemented, amended, and/or superseded by the terms of the Agreement.
- D. Since the execution of the Agreement, the development of Lots 3-11 of the Original Property, has been completed pursuant to the Agreement.
- E. Thereafter, the Parties or their predecessors-in-interest executed that certain First Amendment to Development Agreement (“**First Amendment**”) dated December 15, 2022.
- F. The Parties desire to amend the signage requirements and allowances for the Development in a manner not currently permitted under the Agreement, First Amendment, and Zoning.
- G. City has, pursuant to Highland Development Code 5-1-106(7) and Utah Code § 10-20-508, and other applicable ordinances, determined that the approval of this Second Amendment with Developer, and the establishment thereby of specific requirements, elements, and aspects of the Development, some or all of which are not currently allowed under the Zoning, Agreement, or First Amendment, will result in benefits to the City and its residents that are not provided by the Zoning, Agreement, or First Amendment.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

TERMS

1. **Effect of Amendment.** Except as provided otherwise herein, this Amendment shall only apply to and affect the development of the Lots 1 through 4 of the MID-TOWN HIGHLAND MARKETPLACE SUBDIVISION – AMENDED 2, according to the official plat thereof as recorded in the office of the Utah County Recorder.
2. **Signage.** The signage set forth in Exhibit “C” of the Agreement and First Amendment is hereby amended and superseded with the signage set forth in Exhibit “C” attached hereto (the “**Signage**”), except as follows:
 - a. Sign 2 – “Monument ‘B’” shall incorporate the dark/black backer with light/white lettering style of the “Sign 1 - Entry Signage” as depicted in Exhibit “C” to the First Amendment instead of the light/faux wood backer with dark/black lettering, as generally shown in the redlines in Exhibit “C”.
 - b. Sign 3 – “Vehicular Wayfinding Sign Type ‘A’”, which are commercial center freestanding signs under the Zoning, shall comply with the 3-foot minimum stone base requirement for commercial center freestanding signs in the CR Zone under section 3-707, Table 3-707A, as generally shown in the redlines in Exhibit “C”. This 3-foot minimum stone base requirement shall be included as part of, and not in addition to, the 15-foot maximum height for such signs.
3. **Compliance with Regulations.**
 - a. The Development remains subject to all terms, conditions, and requirements of the Agreement, First Amendment, Zoning, and all other applicable federal, state, county, and City laws, ordinances, codes, standards, and land use regulations applicable to the Development and to any building, improvement, landscaping, excavation, or other work required or related to the Development, including but not limited to application requirements, payment of fees, provision of assurances and guarantees, and compliance with design and construction standards. This Second Amendment does not constitute a land use decision, permit, or approval except as expressly set forth herein.
 - b. To the extent that the terms, conditions, and requirements of this Second Amendment expressly modify or are in direct conflict with the Agreement, First Amendment, Zoning, or another City-adopted ordinance, standard, or land use regulation applicable to the Development, this Second Amendment shall control and take precedence, but only to the extent of the express modification or direct conflict.
4. **Recording.** This Agreement shall be recorded, and its benefits and obligations shall run with the land to successors-in-interest to the Development.

5. **Other Provisions.** Except as otherwise expressly set forth herein, all provisions of the Agreement and First Amendment are hereby ratified, confirmed, and remain in full force and effect.
6. **Representations.** The persons signing this Agreement on behalf of the parties represent and warrant that they have the authority and authorization to execute the Agreement on behalf of the respective party such that the party will be bound by all rights, obligations, terms, and conditions herein, and that all steps, requirements, and processes necessary for a party to approve and execute the Agreement have each been completed.

-- SIGNATURE PAGE AND ACKNOWLEDGEMENT TO FOLLOW --

For Highland City:

Attested by:

By: _____
Mayor

City Recorder

Date: _____

For Developer: _____

By: _____

Date: _____

Name: _____

Title: _____

STATE OF UTAH)
 : ss
County of _____)

On the ____ day of _____, 20____, personally appeared before me,
_____, the _____ of Developer, the
signer of the foregoing instrument, who duly acknowledged to me that they executed the same.

NOTARY PUBLIC

EXHIBIT C

Signage

Highland Marketplace

Presented By



Salt Lake Region

Salt Lake Office
1605 South Gramercy Road
Salt Lake City, UT 84104
801-487-8481

Package Version

OPY-78968 R0
Date: 04.29.2026

Site Address

Highland Marketplace
5374 W 11000 N
Highland UT 84003

Redlines added by and at direction of Highland City, not YESCO or client

TYPOGRAPHY NOTE

All vertical typography dimensions specified in this package are based upon the measurement from the baseline to the cap-line of an uppercase letter 'i'. The height of descenders and ascenders, below and above the baseline and cap-line respectively, are not included in the measurements unless specifically noted.



COLOR MATCHING NOTE

Colors specified in this package are to match vendor supplied physical samples. Colors chosen based upon how they appear on a computer monitor or printed media are not guaranteed to match.

PRODUCTION NOTE

The PDF format of this package may contain graphics which have been down-sampled for proofing purposes and should not be used for production purposes. Source files for this package are available upon request for production purposes.



DESIGN

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Salt Lake City, UT 84104
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Revisions

No.	Date / Description
Org.	2025.02.17
R1	07.22.2025 / add rfi note [LC
R2	08.07.2025 / remove sign 5 [LC
R3	08.21.2025 / no cxhg [LC]
R4	---
R5	---
R6	---
R7	---
R8	---
R9	---

J0 #

Approval

A/E Sign / Date

Client Sign / Date

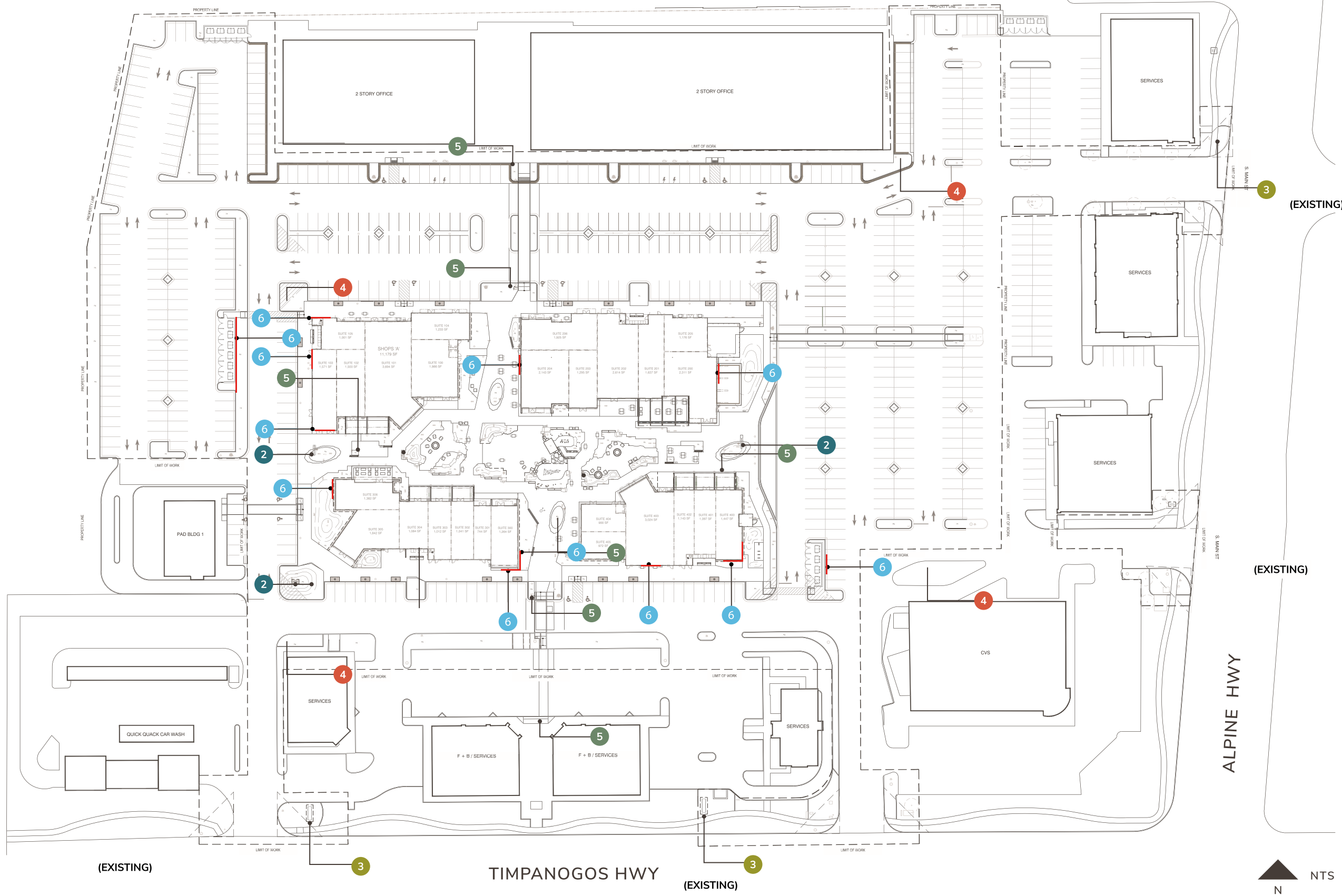
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

LOC 0.1



LEGEND:

TYPE	QTY	TYPE	QTY
2 Monument Sign Type 'B'	3	4 Vehicular Wayfinding Sign Type 'B'	4
3 Vehicular Wayfinding Sign Type 'A'	3	5 Pedestrian Wayfinding Sign	7
		6 Mural	13





3 BACK
SCALE: NTS

SCOPE OF WORK

MANUFACTURE & INSTALL **THREE (3)** D/F NON ILLUMINATED MONUMENT SIGNS.

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

PERMITTING INFO

AREA: 4.5 FT² (Rounded to the nearest 0.1 ft²)
METHOD: BOUNDING BOX

COLOR KEY

- P1** SW YESCO (Black)
Sherwin Williams Paint w/Satin Finish
- P2** SW YESCO (White)
Sherwin Williams Paint w/Satin Finish

- ~~**P1** SW YESCO (Black)
Sherwin Williams Paint w/Satin Finish~~
- ~~**P2** SW YESCO (Faux Wood)
Sherwin Williams Paint w/Satin Finish~~

Note: Colors specified in this package are to match vendor supplied physical samples. Colors chosen based upon how they appear on a computer monitor or printed media are not guaranteed to match. Please consult your YESCO account executive for physical sample swatches.

MISSING REQUIRED INFO

VECTOR LOGO REQUIRED PRIOR TO FABRICATION, OR APPROVAL OF DESIGN.



DESIGN

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R4	---
R5	---
R6	---
R7	---
R8	---
R9	---

J0 #

Approval

A/E Sign / Date

Client Sign / Date

Highland Marketplace

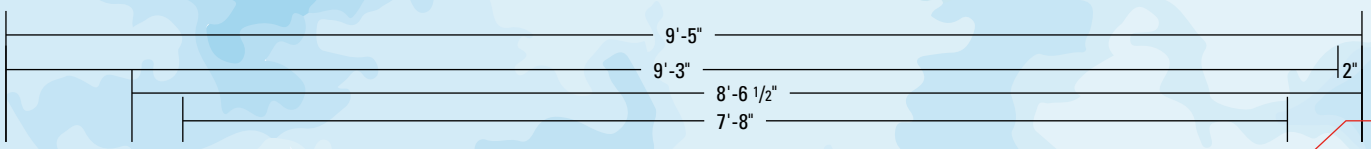
5374 W 11000 N
Highland UT 84003-8946

Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 1.0

2 PLAN
SCALE: 3/4" = 1'-0"



1 SIGN 2 - D/F MONUMENT "B" - FRONT
SCALE: 3/4" = 1'-0"

-Backer cabinet to be dark/black
-Lettering to be light/white
-No faux wood paint/coating

Flat Cut Lettering
1/4" routed aluminum w/ painted finish
[P2] [P1]. Flush mount to cabinet.

Aluminum Common Backer Cabinet.
Faux wood [P2] painted aluminum cabinet. [P1]

Stone Base
Steel structure wrapped w/ Durock™ & wrapped w/ stone *[style tbd]*.





DESIGN

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Revisions

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Org.	2025.02.17
R1	---
R2	---
R3	---
R4	---
R5	---
R6	---
R7	---
R8	---
R9	---

JO #

Approval

A/E Sign / Date

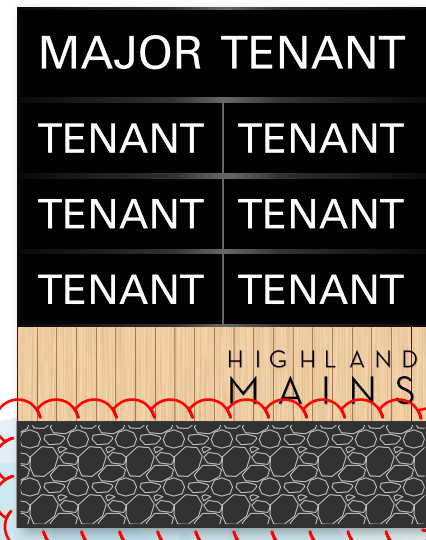
Client Sign / Date

Highland Marketplace
5374 W 11000 N
Highland UT 84003-8946

Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 2.0



SCOPE OF WORK

MANUFACTURE & INSTALL **THREE [3]** D/F NON ILLUMINATED DIRECTIONAL.

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

PERMITTING INFO

AREA: 133.7 FT² (Rounded to the nearest 0.1 ft²)
METHOD: BOUNDING BOX

COLOR KEY

P1	P1 SW YESCO (Black) Sherwin Williams Paint w/Satin Finish
P2	P2 SW YESCO (Faux Wood) Sherwin Williams Paint w/Satin Finish
P3	P3 SW YESCO (White) Sherwin Williams Paint w/Satin Finish

Note: Colors specified in this package are to match vendor supplied physical samples. Colors chosen based upon how they appear on a computer monitor or printed media are not guaranteed to match. Please consult your YESCO account executive for physical sample swatches.

MISSING REQUIRED INFO

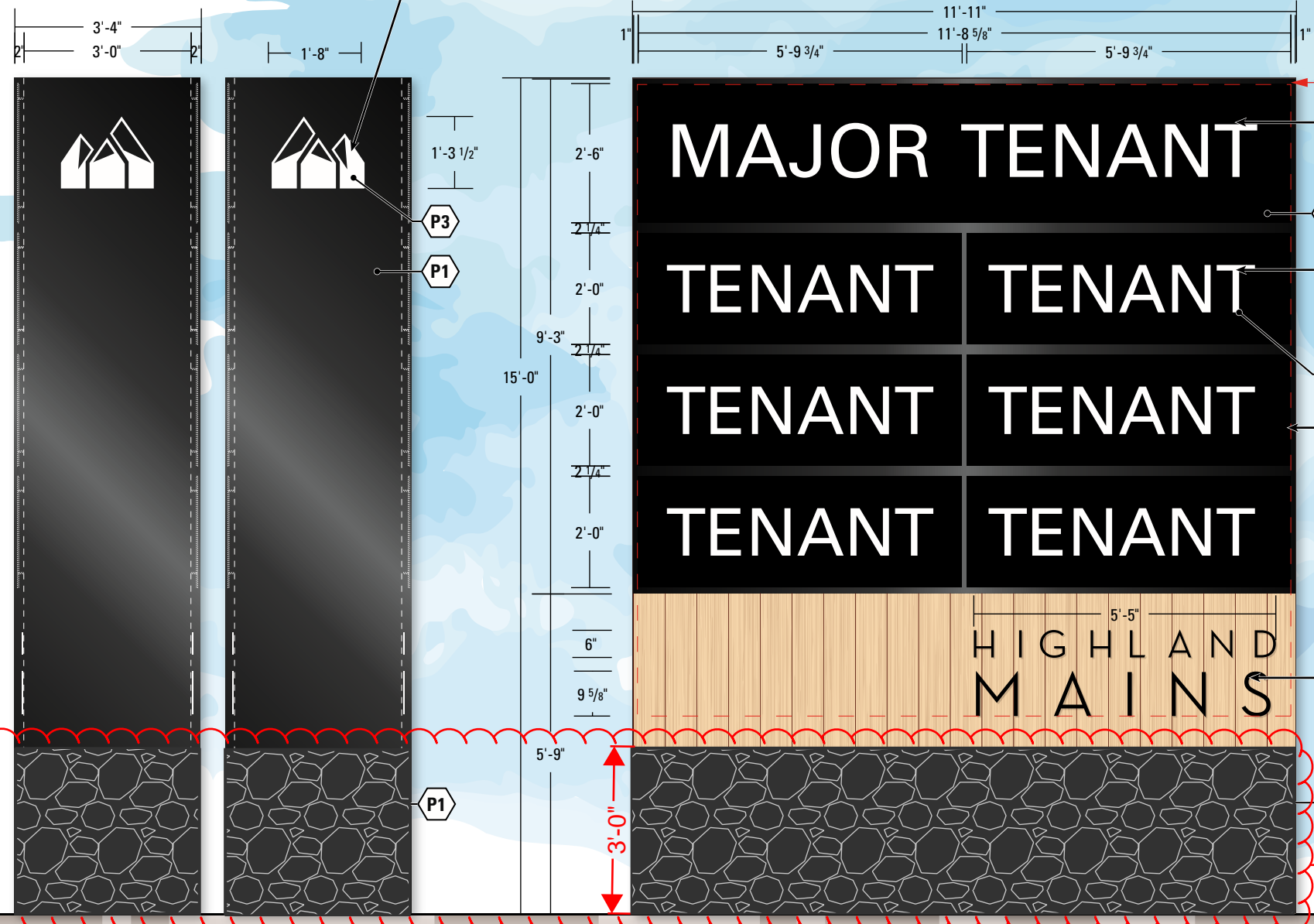
MESSAGES REQUIRED PRIOR TO FABRICATION,

Corrected Color Key

3' stone base

3 BACK
SCALE: NTS

Flat Cut Lettering
¼" routed aluminum w/ painted finish [P3]. Flush mount to cabinet. *Two [2] req.*



dotted line indicates sign area.

Flat Cut Lettering
¼" routed aluminum letters w/ painted finish [P3]. Flush mount to ¼" aluminum tenant panel.

Tenant Panel
¼" routed aluminum panel w/ painted finish [P1]. Stood off Common Main Cabinet by .875."

Common Main Cabinet
36" wide aluminum cabinet w/ painted finish. Main face of cabinet is inset 2," so that there is a 2" overhang on top & sides. Top of cabinet is painted P1 & bottom is painted P2. Returns are painted P1.

Flat Cut Lettering
¼" routed aluminum w/ painted finish [P1]. Flush mount to cabinet.

3' stone base

ROAD SIDE

1 SIGN 3 - D/F VEHICULAR WAYFINDING A - FRONT
SCALE: 3/8" = 1'-0"

SCOPE OF WORK

MANUFACTURE & INSTALL **SEVEN (7)** 4 SIDED PEDESTRIAN WAYFINDING SIGNS.

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

COLOR KEY

P1	SW YESCO (Black) Sherwin Williams Paint w/Satin Finish
P2	SW YESCO (Faux Wood) Sherwin Williams Paint w/Satin Finish
P3	SW YESCO (White) Sherwin Williams Paint w/Satin Finish

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MISSING REQUIRED INFO

MESSAGES REQUIRED PRIOR TO FABRICATION,

DESIGN

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Org.	2025.02.17
R1	---
R2	---
R3	---
R4	---
R5	---
R6	---
R7	---
R8	---
R9	---

J0 #

Approval

A/E Sign / Date

Client Sign / Date

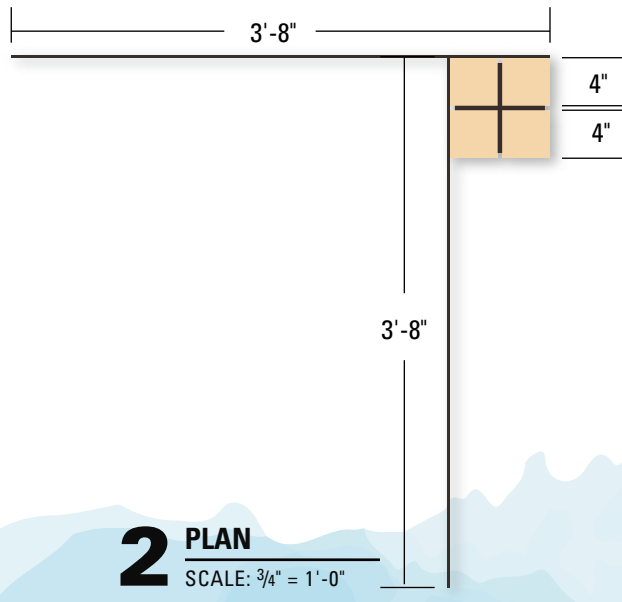
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

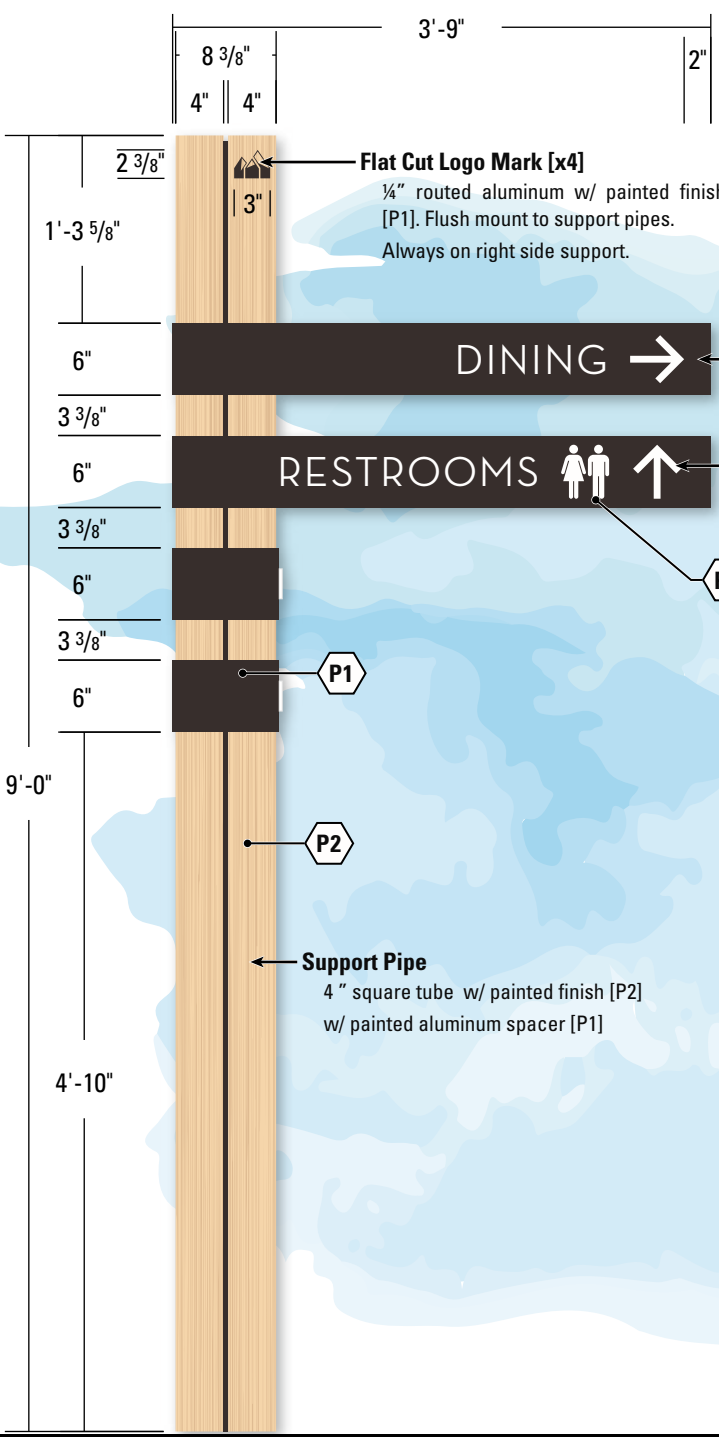
Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 3.0



2 PLAN
SCALE: 3/4" = 1'-0"



1 SIGN 5 - 4/S PEDESTRIAN WAYFINDING - FRONT
SCALE: 3/4" = 1'-0"



3 RIGHT
SCALE: 3/4" = 1'-0"



DESIGN

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R1	---
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R3	---
R4	---
R5	---
R6	---
R7	---
R8	---
R9	---

JO #

Approval

A/E Sign / Date

Client Sign / Date

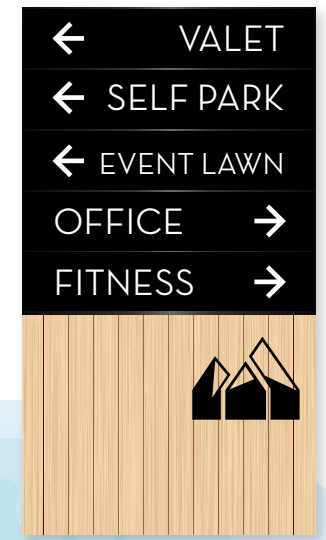
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 4.0



3 BACK
SCALE: NTS

SCOPE OF WORK

MANUFACTURE & INSTALL **FOUR [4]** D/F NON ILLUMINATED DIRECTIONAL.

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

PERMITTING INFO

AREA: 20.0 FT² (Rounded to the nearest 0.1 ft²)
METHOD: BOUNDING BOX

COLOR KEY

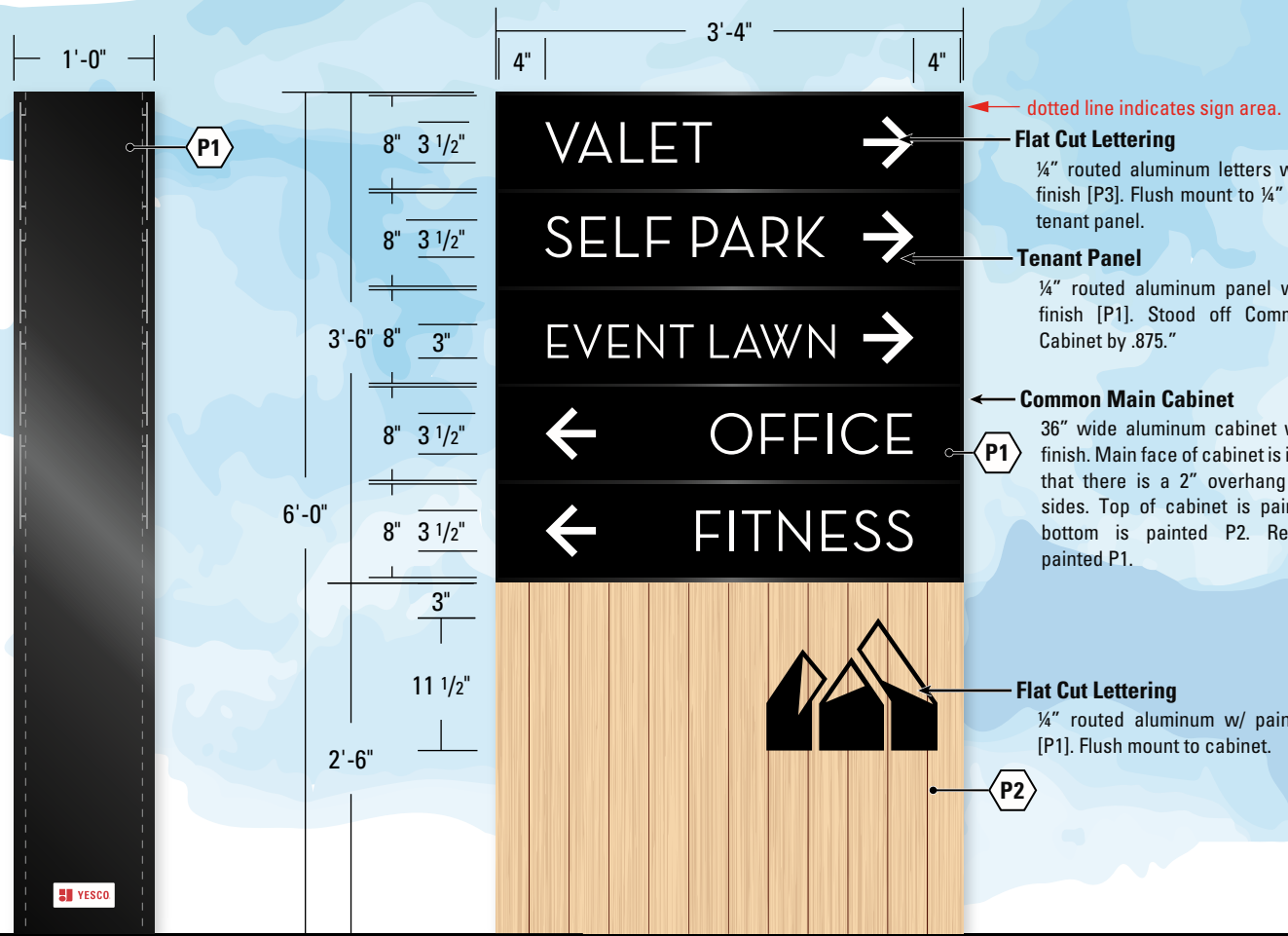
P1	P1 SW YESCO (Black) Sherwin Williams Paint w/Satin Finish
P2	P2 SW YESCO (Faux Wood) Sherwin Williams Faux Wood
P3	P3 SW YESCO (White) Sherwin Williams Paint w/Satin Finish

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Corrected Color Key

MISSING REQUIRED INFO

MESSAGES REQUIRED PRIOR TO FABRICATION,



1 SIGN 4 - D/F VEHICULAR WAYFINDING A - FRONT
SCALE: 3/8" = 1'-0"

2 SIDE ROAD SIDE
SCALE: 3/4" = 1'-0"

Vehicular Wayfinding B



SCOPE OF WORK

MANUFACTURE & INSTALL **THIRTEEN [13]**
MURALS

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO
ELECTRICAL.

PERMITTING INFO

AREA: 00.0 FT² (Rounded to the nearest 0.1 ft²)
METHOD: BOUNDING BOX

MISSING REQUIRED INFO

DESIGNS REQ. PRIOR TO FABRICATION

DESIGN

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Salt Lake City, UT 84104
801.487.8481

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R1	---
R2	---
R3	---
R4	---
R5	---
R6	---
R7	---
R8	---
R9	---

J0 #

Approval

A/E Sign / Date

Client Sign / Date

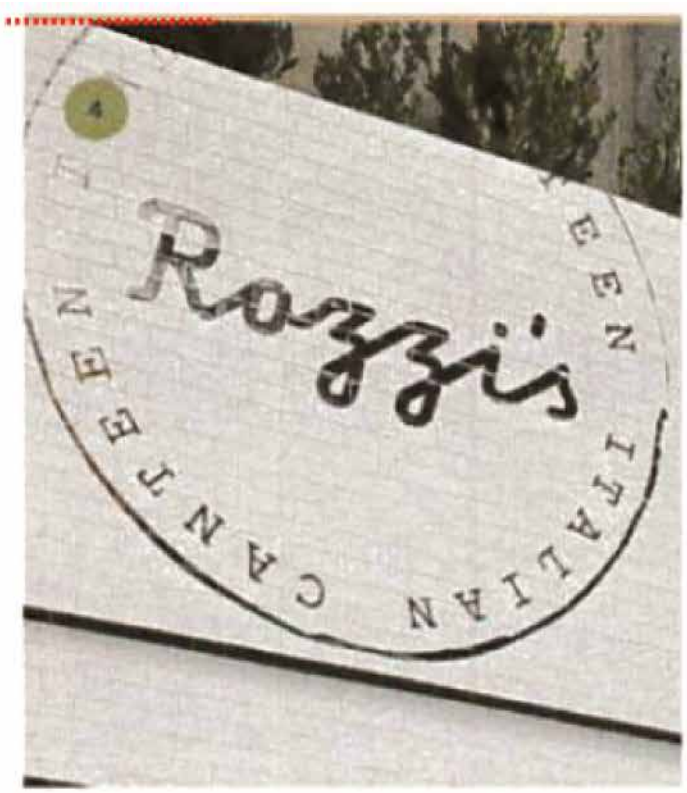
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

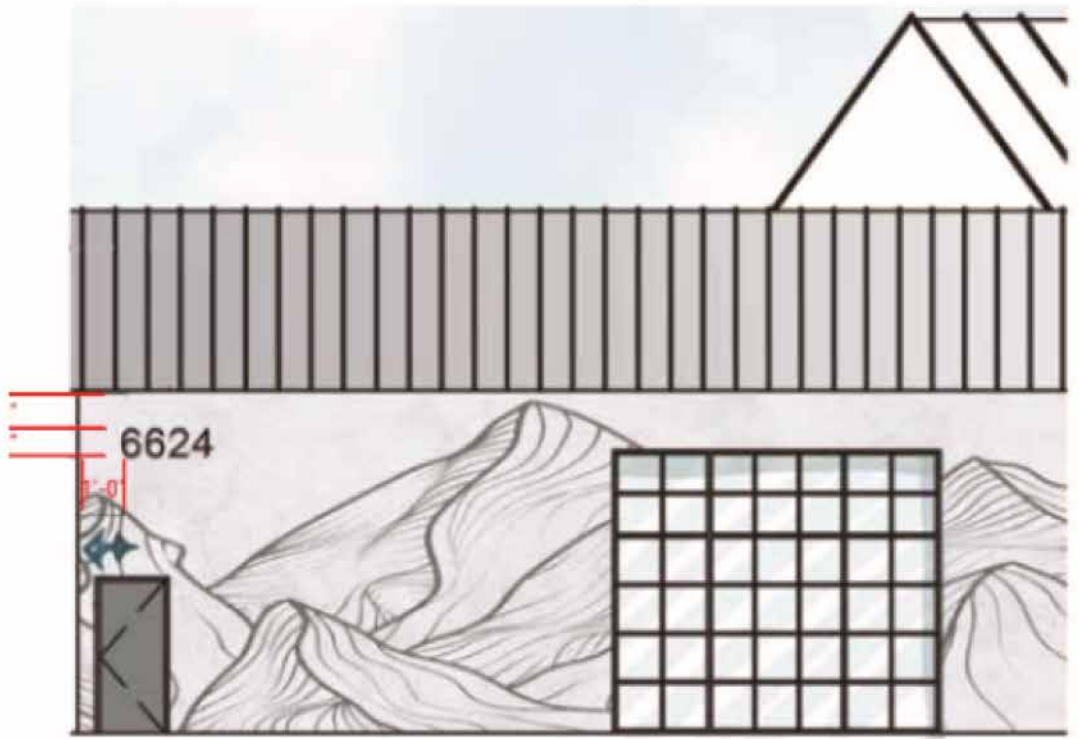
Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 5.0



Hand Painted Murals



1 SIGN 6 - MURAL
SCALE: NTS



CITY COUNCIL AGENDA REPORT

ITEM #4c

DATE: June 2, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Rob Patterson, City Attorney/Planning & Zoning Administrator
SPONSORED BY: City Staff
SUBJECT: Amendments to Process for Approving New Business Use
TYPE: Development Code Update (Legislative)

PURPOSE:

The City Council will hold a public hearing to consider amendments to the process by which a new business use may be permitted within a zone.

STAFF RECOMMENDATION:

Staff recommends that the City Council hold a public hearing, consider the proposed amendments and the Planning Commission's recommendation, and approve the proposed amendments.

PRIOR COUNCIL DIRECTION:

In the 2025 general legislative session, the state legislature imposed a new requirement for cities to create a process for new or unlisted business uses to be evaluated and potentially added as allowed uses within a zone. In May 2025, Council adopted an ordinance to create this process for Highland City. In 2025, the law seemed to require the city to treat these requests to add new allowed uses to a zone as an administrative act, rather than a legislative act. While this was seemingly contrary to the usual legislative/administrative procedures under the state Land Use, Development, and Management Act, the City complied with the state law as it was in effect at that time.

BACKGROUND:

In the 2026 general legislative session, the state legislature adopted SB 284, which amended the requirements for the process for new or unlisted business uses to be evaluated and potentially added as allowed uses within a zone. SB 284 addressed the concern raised by city staff, the Commission, and the Council, in that authorizing new business uses within a zone is truly a legislative action akin to a rezone or zoning amendment, not an administrative action akin to a building permit or subdivision under existing zoning.

Under SB 284, evaluating whether a particular business use aligns with previously established permitted or conditional uses is an **administrative** act performed by staff, but adding a new type of business use into a zone that was not previously authorized is a **legislative** act performed by Council. This corrects the previous incongruity. Accordingly, the proposed amendment changes the process of allowing a new business use within a zone to be a legislative process:

- Requires the Council to adopt an ordinance to allow the new use (per state law, the Planning Commission does not review these requests - it goes straight to Council)

- Allows the Council to designate the new use as a permitted use or a conditional use within the zone
- Allows the Council to consider any fact, law, or policy relevant to the adoption of the ordinance, as a legislative matter
- Provides that an appeal of the Council's decision is treated as an appeal of an ordinance/land use regulation that is handled by the state district court, rather than an appeal of a land use decision that is handled by the City's administrative appeal authority.

PLANNING COMMISSION ACTION

The Planning Commission reviewed this item at a duly noticed public hearing on May 26, 2026. There were no public comments. The Commission reviewed the changes and unanimously voted 7-0 to recommend approval.

STAFF REVIEW

This amendment has been prepared to ensure the City's processes align with state law and properly treat the addition of new business uses to a zone as a legislative matter, rather than an administrative matter. Staff therefore recommends the City Council approve the amendments.

Notice of the hearing on this item was published May 21. No comments were received.

FISCAL IMPACT:

No anticipated fiscal impact.

MOTION:

I move that the City Council adopt the ordinance amending the Highland City Development Code related to the process for approving new business uses.

[The Council may specify different or additional amendments]

ATTACHMENTS:

1. Ordinance - Amending New Use Procedures

AN ORDINANCE AMENDING HIGHLAND CITY DEVELOPMENT CODE RELATED TO THE APPROVAL PROCESS FOR NEW BUSINESS USES

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 previously adopted regulations providing a process by which applicants could petition the Council to approve a new business use within a particular zone or zones;

WHEREAS, in SB 284 (2026), the Utah State Legislature clarified that the process for approving new uses is a legislative process and therefore requires approval by ordinance and appeals according to appeals of land use regulations;

WHEREAS, Highland City desires to amend its previously established processes to comply with SB 284 (2026) and ensure the approval of new business uses is a legislative process;

WHEREAS, a duly noticed public hearing was held by the Planning Commission regarding the proposed amendments on May 26, 2026, after which hearing the Commission recommended adoption of certain amendments;

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 June 2, 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 2nd day of June, 2026.

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder

Exhibit A

Amendments to Development Code

Table 2-704A

Use Determination - Approval of New or Unlisted Business Use	DRC	ZA	CC	<u>AADC</u>
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3-101 Uses Prohibited Unless Expressly Permitted, Classification And Approval Of Uses

1. Uses of land which are not expressly permitted within a zone are hereby declared to be expressly prohibited therein, except as may be approved as set forth herein.
2. Any person who may obtain state or federal properties by purchase, lease, or other arrangement must utilize such properties in accordance with the provisions of this Code. The Planning Commission, City Council, Appeal Authority, and the Zoning Administrator shall not permit a use within a zone which is not expressly permitted by the terms of this Code.
3. Use Determination – Classification Request.
 - a. An applicant may request the Land Use Authority determine whether a proposed business use aligns with an existing land use specified in a zone.
 - b. The applicant shall submit an application that includes an application form, a fee (if required), and at least the following information:
 - i. A description of the proposed business use;
 - ii. Identification of the zone or zones in which the proposed business use may be located; and
 - iii. A narrative explaining how the proposed business use is similar to or aligns with one or more existing, specified land uses and addressing the criteria set forth below.
 - c. The Land Use Authority shall determine whether a proposed business use aligns with an existing land use using the following criteria:
 - i. Compatibility of the proposed business use with the plain language of zoning regulations related to existing land uses, including restrictions or limitations on existing uses and relevant definitions;
 - ii. Compatibility of the proposed business use with the intent and purpose of the potential zones;
 - iii. Compatibility of the proposed business use with the General Plan;
 - iv. Compatibility of the proposed business use with the uses of adjacent properties within potential zones;

- v. The nature, scope, and impact of the proposed business use compared to existing or allowed uses;
 - vi. Whether the proposed business use is expressly permitted in another zone; and
 - vii. Whether the proposed business use or a similar or aligned use is expressly prohibited by applicable land use regulations.
- d. If the Land Use Authority finds that a proposed business use aligns with an existing land use, the applicant may proceed to develop or use property in accordance with the regulations applicable to the existing use.
 - e. If the Land Use Authority finds that a proposed business use does not align with an existing land use and is a new or unlisted use, the applicant may file a petition to approve the proposed business use as a new or unlisted use, as set forth herein. The applicant shall not develop or use property for the proposed business use until and unless such petition is approved by ordinance as a land use regulation.
 - f. The Zoning Administrator shall notify the applicant, in writing, of the Land Use Authority's decision, the basis for any rejection or disapproval, and the opportunity to appeal the decision.

4. Use Determination – Petition for Approval of New or Unlisted Use.

- a. An applicant may petition the Land Use Authority to adopt a land use ordinance to permit ~~approve~~ a new or unlisted proposed business use, which means a use that is not an existing land use and does not align with an existing land use specified in a zone, as a permitted or conditional use.
- b. The applicant shall submit a petition that includes an application form, a fee (if required), and at least the following information:
 - i. A description of the proposed business use;
 - ii. Identification of the zone or zones in which the proposed business use are desired to be located, if any;
 - iii. A narrative explaining how the proposed business use is compatible with the desired zone or zones and addressing the criteria set forth below

- c. The Land Use Authority shall review ~~approve, approve with conditions, or deny~~ a petition using the following criteria:
- i. Compatibility of the proposed business use with the plain language of zoning regulations related to existing land uses, including restrictions or limitations on existing uses and relevant definitions;
 - ii. Compatibility of the proposed business use with the intent and purpose of the potential zones;
 - iii. Compatibility of the proposed business use with the General Plan;
 - iv. Compatibility of the proposed business use with the uses of adjacent properties within potential zones;
 - v. The nature, scope, and impact of the proposed business use compared to existing or allowed uses;
 - vi. Whether the proposed business use is expressly permitted in another zone; ~~and~~
 - vii. Whether the proposed business use or a similar or aligned use is expressly prohibited by applicable land use regulations; and
 - viii. Any other fact, law, or policy consideration the Land Use Authority determines is relevant to the adoption of a land use regulation to permit the proposed business use as a permitted or conditional use.
- d. The Land Use Authority shall review and make a decision on a petition according to the following process:
- i. The Land Use Authority shall conduct a public hearing within forty-five (45) days after a complete petition application is submitted.
 - ii. The Land Use Authority may continue the petition to another meeting within forty-five (45) days of the public hearing to request the applicant provide additional information.
 - iii. The Land Use Authority shall make a decision ~~approving, approving with conditions, or denying the petition on a petition~~ within the later of fourteen (14) days after the public hearing or the public meeting to which the petition was continued.

- iv. The timelines set forth herein do not apply if the applicant fails to timely provide requested information or appear at the public hearing.
- v. The Land Use Authority and applicant may mutually agree to adjust the timelines set forth herein.

e. If the Land Use Authority approves a petition to permit a new or unlisted use, the Land Use Authority shall adopt an ordinance that:

i. permits the proposed business use as a permitted or conditional use, subject to any terms or conditions the Land Use Authority determines are necessary or appropriate; and

~~vi.ii.~~ designates the appropriate zone or zones for the ~~approved~~-use.

e.f. The Zoning Administrator shall notify the applicant, in writing, of the Land Use Authority's decision ~~, any conditions or limitations of approval, the basis for any rejection or disapproval,~~ and the opportunity to appeal the decision to adopt or decline to adopt a land use regulation permitting the proposed business use. Any appeal shall be subject to the appeal procedures and requirements applicable to land use regulations and shall not be subject to the appeal procedures and requirements applicable to land use decisions.



CITY COUNCIL AGENDA REPORT

ITEM #4d

DATE: June 2, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Rob Patterson, City Attorney/Planning & Zoning Administrator
SPONSORED BY: City Staff
SUBJECT: Planning Commission Requirements Amendments
TYPE: Development Code Update (Legislative)

PURPOSE:

The City Council will hold a public hearing to consider amendments to the regulations and requirements that govern the Planning Commission to conform to new state law.

STAFF RECOMMENDATION:

Staff recommends that the City Council hold a public hearing, consider the proposed amendments and the recommendation of the Planning Commission, and approve the proposed amendments.

PRIOR COUNCIL DIRECTION:

No specific prior review related to these changes.

BACKGROUND:

SB 284, adopted by the state legislature in the 2026 general legislative session, amended state law requirements for all city planning commissions. These changes are now effective and are found in [Utah Code Ann. 10-20-301](#). With SB 284, it seems the state legislature was concerned with ensuring that planning commissions understand their role in performing administrative and quasi-judicial functions as opposed to legislative functions, and ensuring that administrative and quasi-judicial functions are carried out in a manner that honors the due process rights of land use applicants. This includes having commissioners be trained on conflict of interest and ex parte communication standards and requiring recusal for conflicts and bias.

Many of the state law changes were already part of the City's code, so no amendments are necessary. There are some new requirements, however, that the City must address, which are:

- "Describe the causes for which a planning commission member may be removed" and include certain causes.
 - Required causes for removal are:
 - Using public funds for political purposes in violation of the Utah Political Activities of Public Entities Act
 - Violating the Municipal Officers' and Employees' Ethics Act
 - Acting with intent to influence a land use decision or appeal in a manner that creates "impermissible bias or an unacceptable risk of impermissible bias"
 - Staff has also proposed two additional causes for removal, and the Commission and

Council can designate additional or different reasons if desired:

- Failing to recuse oneself from a matter in which the member has a conflict of interest or has impermissible bias
- Repeatedly missing Commission meetings
- "Provide that a planning commission member deliberating about a specific pending land use application in a planning commission meeting with municipal staff, an elected official, or the land use applicant is not cause for removing a planning commission member"
- "Provide requirements for when a planning commission member shall recuse oneself from deliberating or voting on certain land use applications"
 - Previously, state law has only required disclosure of conflict of interests. There was not a requirement to recuse (though failing to recuse could cause problems for the city or the city official). This is a new requirement to require recusal in certain situations defined by the city. Staff has proposed two scenarios for mandatory recusal, and the Commission and Council can designate additional or different reasons if desired:
 - The member has a conflict of interest, including an ownership interest in, financial investment or interest in, or association with the land use applicant or property at issue
 - The member's participation inserts impermissible bias or an unacceptable risk of impermissible bias into the deliberation and voting process
- Planning Commissions are required to complete 4 hours of training per year, 1 of which (about general duties) is mandatory prior to voting, and 1 of which is accomplished by attending 12 commission meetings. This requirement is now directly added to the City Code. This is not a new requirement, though SB 284 clarified the added new areas for training:
 - The mandatory general duties training should include the role of the commission "in administrative, legislative, and quasi-judicial functions"
 - The other trainings should be a "combination of land use and ethics training" and may also include "ex parte communications" and "conflict of interest"

Throughout these changes, the key new addition is the requirement for commissioners to understand their role in adjudicative proceedings and ensure those proceedings are overseen by commissioners that are neutral decision-makers, without conflicts of interest and impermissible bias. "Impermissible bias" is the concept that a decision-maker at an agency performing administrative duties cannot predetermine an issue, base a decision on people rather than issues, or have an economic or financial interest in the decision. The Utah Supreme Court has described what is and is not "impermissible bias" thusly:

- (1) A prejudgment or **point of view about a question of law or policy**, even if so tenaciously held as to suggest a closed mind, **is not, without more, a disqualification**.
- (2) Similarly, a **prejudgment about legislative facts** that help answer a question of law or policy **is not, without more, a disqualification**.
- (3) **Advance knowledge of adjudicative facts** that are in issue **is not alone a disqualification** for finding those facts, **but a prior commitment may be**.
- (4) A personal bias or personal prejudice, that is **an attitude toward a person, as distinguished from an attitude about an issue, is a disqualification** when it is strong enough and when the bias has an unofficial source; **such partiality may be either animosity or favoritism**.
- (5) One who stands to **gain or lose by a decision** either way has an interest that may disqualify if the gain or loss to the decisionmaker flows fairly directly from her decision.

V-1 Oil Co. v. Dep't of Environmental Quality, 939 P.2d 1192, 1197 n.6 (Utah 1997) (emphases added).

PLANNING COMMISSION ACTION

The Planning Commission reviewed this item at a duly noticed public hearing on May 26, 2026. There were no public comments. The Commission reviewed the changes, discussed different scenarios and issues regarding conflicts of interest, ex parte communication, and "impermissible bias," and unanimously voted 7-0 to recommend approval of the proposed amendments.

STAFF REVIEW

Staff does not believe there are any issues with conflicts or bias in the Highland Planning Commission. In staff's experience, commissioners have debated issues, not people, based decisions on the adjudicative facts before them, and recused themselves when they have had a conflict of interest. This amendment has been prepared not to correct an issue but rather to comply with state law and ensure the City and commission remain compliant with these requirements. Staff therefore recommends the City Council approve the amendments.

Notice of the hearing on this item was published May 21. No comments were received.

FISCAL IMPACT:

No anticipated fiscal impact.

MOTION:

I move that the City Council adopt the proposed amendments.

[The Council may specify different or additional amendments, particularly as to causes for removal or requirements for recusal]

ATTACHMENTS:

1. Ordinance - Amending Planning Commission Requirements

**AN ORDINANCE AMENDING HIGHLAND CITY DEVELOPMENT CODE RELATED TO
PLANNING COMMISSION DUTIES AND REQUIREMENTS**

WHEREAS, Highland City is authorized to enact land use regulations that govern the use and development of property in accordance with State law and is required to adopt an ordinance creating and regulating a planning commission;

WHEREAS, Highland City previously adopted regulations establishing a planning commission and providing for its membership, appointment, duties, and responsibilities;

WHEREAS, in SB 284 (2026), the Utah State Legislature added new requirements regarding the removal, recusal, duties, and training of planning commissioners;

WHEREAS, Highland City desires to amend its previously established regulations to comply with SB 284 (2026) regarding the Highland City Planning Commission;

WHEREAS, a duly noticed public hearing was held by the Planning Commission regarding the proposed amendments on May 26, 2026, after which hearing the Commission recommended adoption of certain amendments;

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 June 2, 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 2nd day of June, 2026.

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder

Exhibit A

Amendments to Development Code

2-202 Term Of Office

1. Each regular member of the Planning Commission shall serve for a term of four years and until their successor is appointed; provided, that the first appointments shall be for such terms that the term of at least one member shall expire annually.
2. Alternate members shall serve for a term of one year, subject to reappointment as an alternate member for additional one-year terms or appointment as a regular member, at the discretion of the Mayor in accordance with this Article.
3. The term of office for each member shall commence on the first day of February in the year in which such member is appointed.
4. The City Council may remove any member of the Planning Commission for cause, and after public hearing, if a hearing is requested by the member. **The causes for which a Planning Commission member may be removed include:**
 - a. Using public funds for political purposes in violation of the Utah Political Activities of Public Entities Act, Title 20A, Chapter 11, Part 12, Utah Code Ann., as amended;
 - b. Violating the Municipal Officers' and Employees' Ethics Act, Title 10, Chapter 3, Part 13 of the Utah Code Ann., as amended;
 - c. Acting with intent to influence a land use decision or appeal of a pending land use application in a manner that creates actual impermissible bias or an unacceptable risk of impermissible bias in the Planning Commission member's administrative or quasi-judicial duties;
 - d. Failing to recuse themselves from deliberating or voting on a land use application when required by this Article; and
 - e. Repeatedly failing to attend meetings of the Planning Commission.
5. A Planning Commission member's deliberation about a specific pending land use application in a Planning Commission meeting with municipal staff, an elected official, or the land use applicant is not cause for removal.

4.6. Any vacancy occurring on ~~said~~ the Planning Commission by reason of death, resignation, removal or disqualification shall be filled in the same manner as an original appointment for the unexpired term.

2-203 Organization

1. At its first meeting in February of each year, the Planning Commission shall elect one of its members as Chair and a second member as Vice-Chair. The Chair shall serve for a term of one year and until a successor is chosen in the same manner. A vacancy in the position of Chair shall be filled for the unexpired term by election at the next meeting of the Planning Commission. A person may be elected to serve consecutive terms as Chair and Vice-Chair.
2. The Chair shall preside at all meetings of the Planning Commission. In the absence of the Chair, the Vice-Chair shall preside. If both the Chair and Vice-Chair are absent, the Commission may select one of its members as Chair Pro-Tem to preside at any meeting.
3. The Planning Commission shall adopt rules consistent with this Code for its own organization and for the transaction of business. Meetings of the Planning Commission shall be held monthly or more frequently as the Commission deems advisable. Reports of official acts and recommendations of the Planning Commission shall be made by the Planning Administrator in writing to the City Council and shall indicate how each member of the Commission voted with respect to such act or recommendation. Any member of the Commission may also make a concurring or dissenting report or recommendation to the City Council whenever he or she so desires.
- ~~3.4.~~ Each Planning Commission member shall complete four hours of annual land use training as required by Utah Code Ann. § 10-20-302, as amended. A newly appointed Planning Commission member shall not participate in Planning Commission meeting as a member until the member completes the required training on general powers and duties of the Planning Commission.

2-204 Duties And Powers

1. The minimum number of affirmative votes required to make a recommendation to the City Council, or any other approval as outlined in this Code, shall be a majority of the members present but shall never be less than four (4) affirmative votes.
2. The Planning Commission shall have the following powers and duties
 - a. The Planning Commission, as provided by Sections 2-101 to 2-103, shall prepare and recommend to the City Council, a General Plan and amendments to the General Plan.
 - b. The Planning Commission may make reports and recommendations relating to the planning and development of the City to public officials and agencies, and other organizations and citizens.
 - c. The Planning Commission shall prepare or recommend regulations governing the subdivision of land within the City or amendments to such regulations and to submit said regulations or amendments to the City Council for adoption.
 - d. The Planning Commission may, or by order of the City Council shall, make and recommend to the City Council a zoning plan, including both the full text of the zoning regulations and maps and amendments thereto.
 - e. The Planning Commission shall review, hear and decide such land use applications and matters for which the Planning Commission is authorized by this Code to act upon.
 - f. The Planning Commission, by order of the City Council, shall make and recommend to the City Council a multi year improvement program which shall set forth an orderly program for the acquisition of land, buildings and other facilities that are needed for City purposes.
 - g. The Planning Commission may conduct hearings and meetings with interested property owners, land use applicants, officials, and citizens in the process of carrying out its functions.
3. A Planning Commission member shall recuse themselves from deliberating or voting on a land use application if:
 - a. The member has a conflict of interest as defined by the Municipal Officers' and Employees' Ethics Act, Title 10, Chapter 3, Part 13 of the Utah Code Ann., as amended, including but not limited to such

member's ownership interest in, financial investment or interest in, or association with the land use applicant or property at issue; or

- b. The member's participation would insert impermissible bias or an unacceptable risk of impermissible bias in the deliberation and voting process.

3.4. If a Planning Commission member recuses themselves from deliberation and voting on a land use application, a duly appointed alternate member that is present may participate in the recused member's place.



CITY COUNCIL AGENDA REPORT

ITEM #5a

DATE: June 2, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Chris Trusty, City Engineer/Public Works Director
SPONSORED BY: City Staff
SUBJECT: City Contribution for Twin Bridges Entrance
TYPE: General City Management

PURPOSE:

The City Council will consider approving a budget adjustment to fund up to \$27,000 to cover the shortfall in donations to reconstruct the bridge on Beacon Hills Drive at the entrance to the Twin Bridges subdivision.

STAFF RECOMMENDATION:

Staff recommends a budget adjustment to fund a portion of the restoration improvements to the entry feature for the Twin Bridges subdivision.

PRIOR COUNCIL DIRECTION:

On May 19, 2026, residents of the Twin Bridges subdivision presented to the City Council a plan to remove an existing entry feature into their subdivision and replace it with a new feature that would be more durable and sustainable and provide an upgrade to a deteriorating feature. Residents were asking the city to fund the shortfall in funding that had been donated and what the project costs would be. Council seemed to support this request and asked that it be brought back as an action item.

BACKGROUND:

The original construction of the twin bridges subdivision included an entry feature intended to give the appearance of a bridge across a wash. This amenity provided a unique feature that the residents in the subdivision seemed to appreciate. The bridge consisted of several brick columns on each side of the road, each with a light on top and with wrought iron fencing in between.

However, lights were removed from all but the tallest of the column due to vandalism. With no HOA in the area, it was the city's responsibility to maintain it, but with this structure being atypical of normal subdivision entry monuments, city staff found it difficult to maintain. Last winter during a storm, a portion of the fence was struck by a motorist and damaged.

Residents in the area came to the city to suggest a collaboration to restore the bridge to something more sustainable and more pleasing to the local residents. A plan was presented to city staff which staff felt would be acceptable. Residents solicited donations from homeowners in the area and were able to raise about \$65,000. Bids were obtained for the new construction, which came to \$92,000, approximately \$27,000 more than what had been raised. A claim for the damage has been submitted to the insurance company. It is anticipated that the insurance will pay out somewhere between \$9,000 and \$18,000 on the

claim. Residents are asking that the city fund whatever remaining balance after the insurance payout.

FISCAL IMPACT:

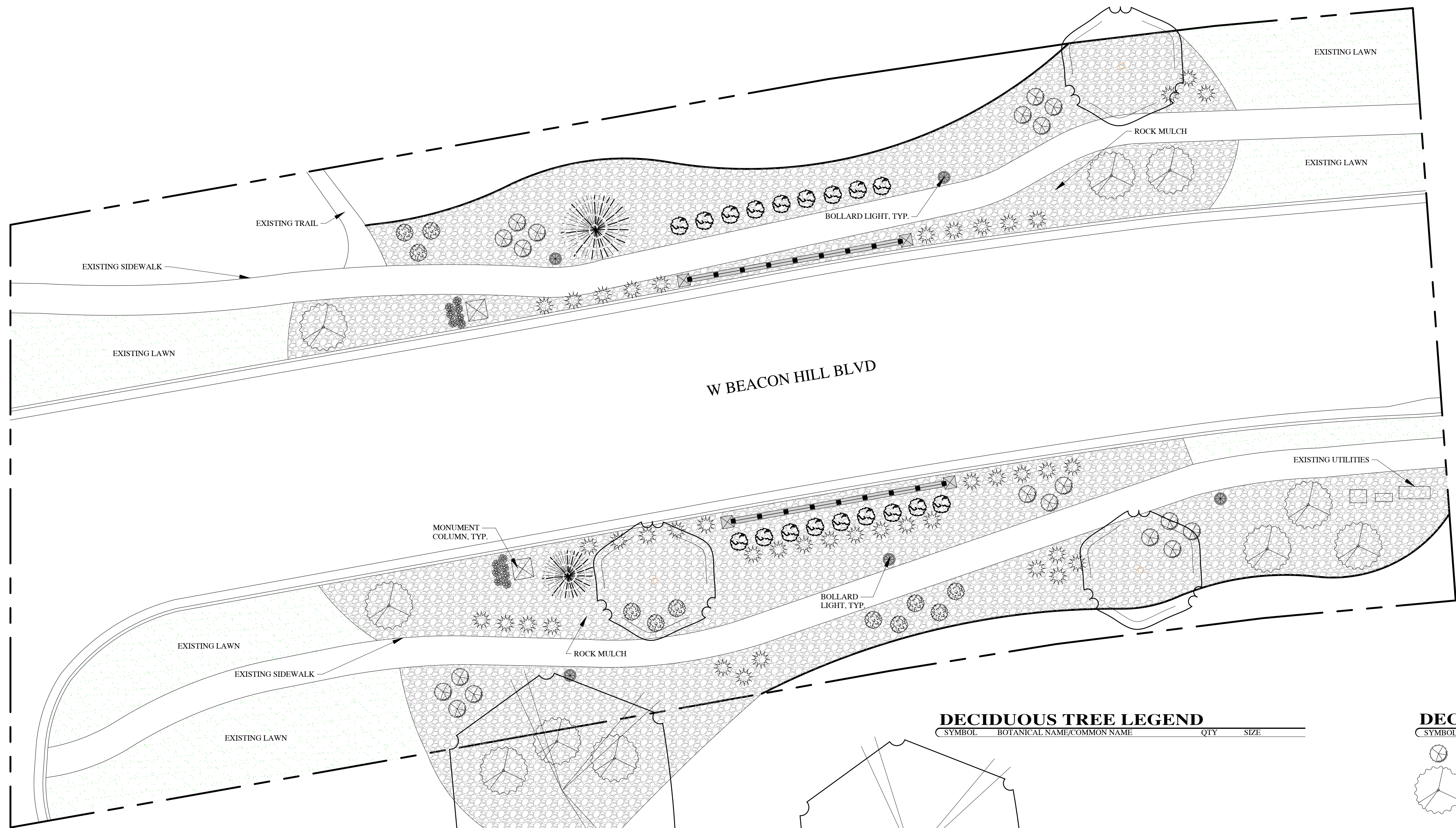
Funding for the project will come from a fund balance transfer from the general fund to GL 10-70-73 Parks Capital Outlay. If approved, staff will prepare the item formally for a end of year budget adjustment for FY26.

MOTION:

I move that City Council approve a budget adjustment to fund a portion of the restoration improvements to the entry feature for the Twin Bridges subdivision.

ATTACHMENTS:

1. Twin Bridges Entry 10-27-25



LANDSCAPE NOTES

- LANDSCAPE CONTRACTOR IS RESPONSIBLE FOR VERIFYING QUANTITIES OF ALL MATERIALS FOR BIDDING AND INSTALLATION PURPOSES. IF DISCREPANCIES EXIST, THE PLAN SHALL DICTATE.
- PLANT MATERIAL TO BE INSTALLED PER PLANT LEGEND. ANY SUBSTITUTIONS TO BE APPROVED BY HIGHLAND CITY AND/OR LANDSCAPE ARCHITECT.
- NEW AUTOMATIC UNDERGROUND IRRIGATION SYSTEM TO BE INSTALLED PRIOR TO LANDSCAPE INSTALLATION TO ENSURE PROPER WATERING OF ALL LANDSCAPE AREAS. REFER TO IRRIGATION PLANS FOR SPECIFICS.
- SANDY LOAM TOPSOIL TO BE INSTALLED FOR ALL NEW PLANTINGS. ALL TREES AND PLANTS SHALL HAVE A HOLE THAT IS 3X THE DIAMETER OF THE PLANTING POT/CONTAINER. PLANTING HOLES SHALL BE EXCAVATED AND THEN BE BACKFILLED WITH 75% EXISTING SOIL AND 25% IMPORTED SOIL PER AMENDMENT. THE EXISTING SOIL AND SOIL PER AMENDMENT SHALL BE THOROUGHLY MIXED TO PREVENT SOIL INTERFACING.
- PLANTER BEDS TO BE EXCAVATED AS NECESSARY IN ORDER TO ALLOW FOR TOPSOIL, AMENDMENTS AND MULCH. FINISHED GRADE OF PLANTER AREAS SHALL BE APPROX. 1" BELOW TOP OF CURB, SIDEWALK, OR OTHER PAVED AREA.
- DEWITT 5 OZ. WEED BARRIER FABRIC TO BE INSTALLED IN ALL ROCK MULCH AREAS. INSTALL PRE-EMERGENT HERBICIDE TO THE TOP OF THE FABRIC AFTER INSTALLING PLANTS AND PRIOR TO INSTALLING MULCH. AFTER INSTALLATION OF THE MULCH THE CONTRACTOR SHALL EVENLY BROADCAST A SECOND APPLICATION OF SLOW-RELEASE PRE-EMERGENT HERBICIDE. APPLY PRE-EMERGENT HERBICIDE PER MANUFACTURERS RECOMMENDATIONS.
- IF HIGH WINDS ARE FREQUENT ON SITE, ALL TREES TO BE STAKED AT TIME OF PLANTING. SEE DETAILS FOR SPECIFICS. REMOVE STAKING WITHIN FIRST YEAR OR WHEN TREE IS ESTABLISHED.
- PROVIDE WEEPS OR PERFORATED PIPE DRAINAGE BEHIND ALL WALLS AND FOOTING STRUCTURES AS NEEDED.

DECIDUOUS TREE LEGEND

SYMBOL	BOTANICAL NAME/COMMON NAME	QTY	SIZE
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	ACER PLATANOIDES 'EMERALD QUEEN'	1	2 1/2" CAL.
	NORWAY MAPLE		

	AMELANCHIER X GRANDIFLORA 'AUTUMN BRILLIANCE'	3	2" CAL.
	SERVICEBERRY TREE		

DECIDUOUS SHRUB LEGEND

SYMBOL	BOTANICAL NAME/COMMON NAME	QTY	SIZE
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	BERBERIS THUNBERGII ATRO NANA 'CRIMSON PYGMY'	19	5 GAL.
	DWARF RED BARBERRY		
	RHUS AROMATICA 'GRO-LOW'	10	5 GAL.
	GRO-LOW SUMAC		

EVERGREEN SHRUB LEGEND

SYMBOL	BOTANICAL NAME/COMMON NAME	QTY	SIZE
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	PINUS MUGO 'SLOWMOUND'	11	5 GAL.
	MUGO PINE		

ORNAMENTAL GRASS LEGEND

SYMBOL	BOTANICAL NAME/COMMON NAME	QTY	SIZE
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	CALAMAGROSTIS ACUTIFLORA 'KARL FOERSTER'	42	5 GAL.
	FEATHER REED GRASS		

PERENNIAL LEGEND

SYMBOL	BOTANICAL NAME/COMMON NAME	QTY	SIZE
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	ECHINACEA 'DELICIOUS CANDY'	14	1 GAL.
	CONEFLOWER		

INERT MATERIALS LEGEND

SYMBOL	BOTANICAL NAME/COMMON NAME	QTY	SIZE
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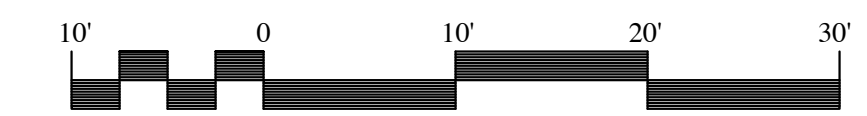
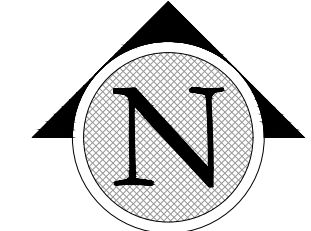
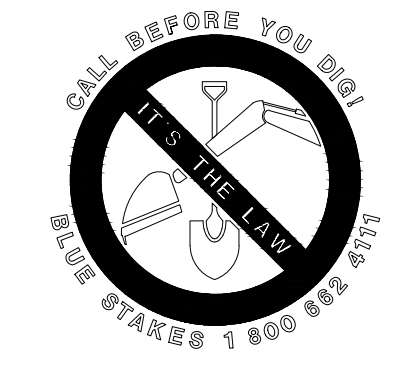
	ROCK MULCH: 3" DEPTH OF CRUSHED ROCK TO MATCH EXISTING ROCK MULCH IN COLOR, TYPE, AND SIZE. ROCK TO BE DOUBLE WASHED PRIOR TO PLACING ROCK ON TOP OF WEED BARRIER FABRIC. SEE DETAILS FOR ADDITIONAL INSTALLATION NOTES.	PER PLAN	1"
--	--	----------	----

	EXISTING LAWN	EXISTING	EXISTING
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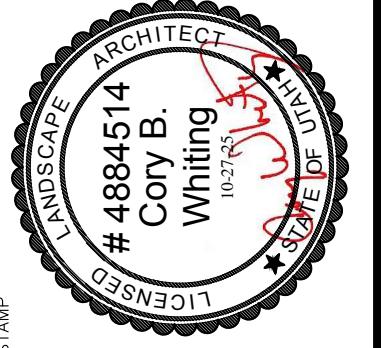
EVERGREEN TREE LEGEND

SYMBOL	BOTANICAL NAME/COMMON NAME	QTY	SIZE
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	EXISTING EVERGREEN	EX.	EX.
	JUNIPERUS VIRGINIANA 'TAYLOR'	18	6' HT.
	EASTERN RED CEDAR UPRIGHT JUNIPER		



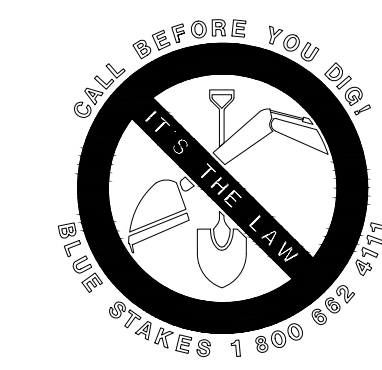
SCALE: 1"=10'-0" ON 24X36 SHEET



TWIN BRIDGES ENTRY
HIGHLAND, UTAH

PLANTING PLAN

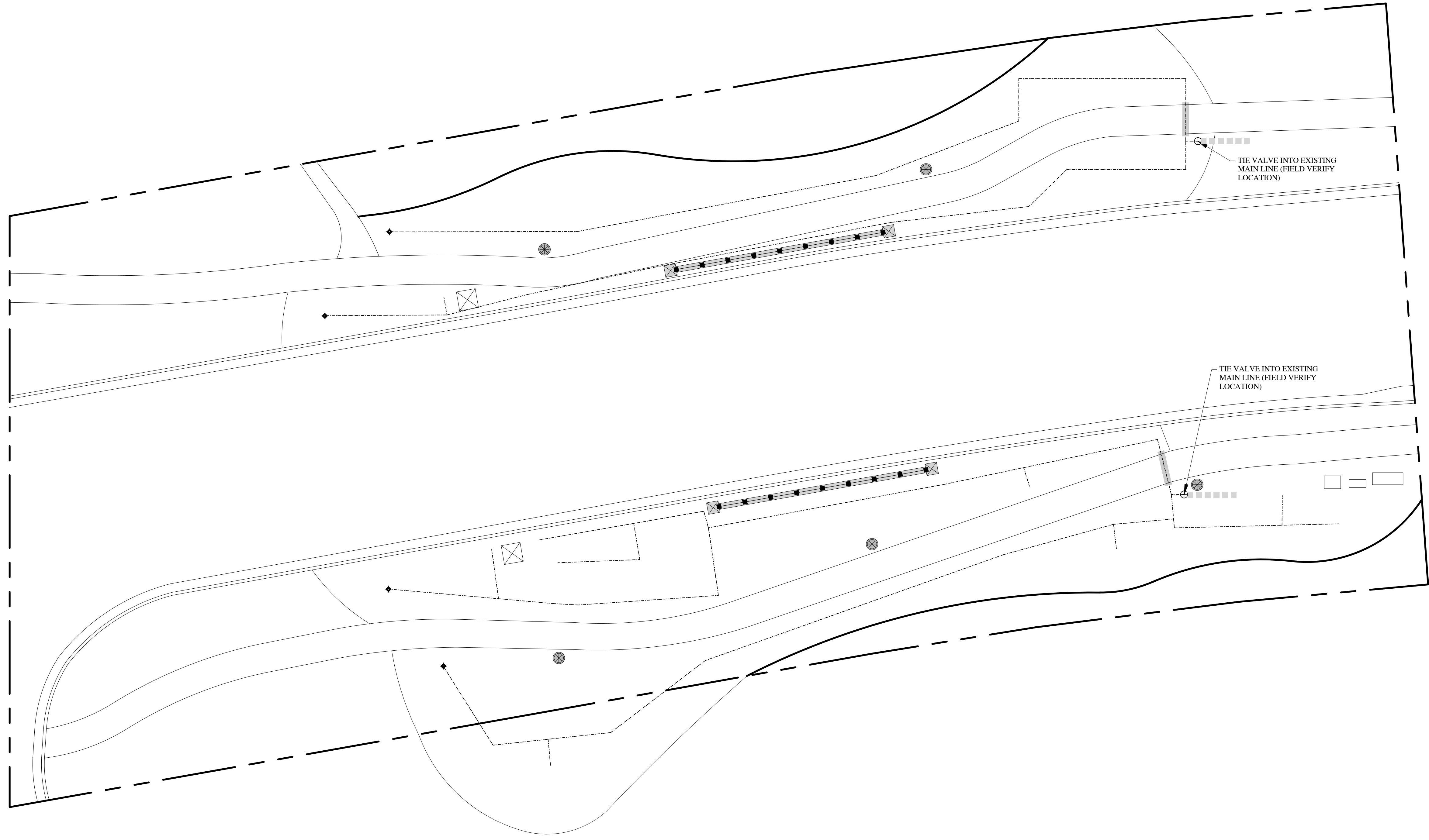
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CHECKED: CBW
DATE: 10-27-2025
REVISIONS:
JOB NO. 25-128
SHEET: LS101



TWIN BRIDGES ENTRY
HIGHLAND, UTAH

IRRIGATION PLAN

DRAWN BY: HAH
CHECKED: CBW
DATE: 10-27-2025
REVISIONS:
JOB NO. 25-128
SHEET: LS2.1



IRRIGATION LEGEND

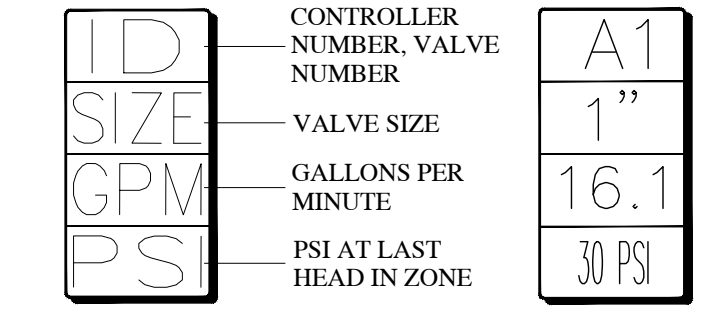
SYMBOL	MANUFACTURER-MODEL NUMBER	PAT.	RD.	PSI	GPM						DRIP GPH	DETAILS	REMARKS
					Q	T	H	TT	TQ	F			
NOT SHOWN	GPH INC. GPSCV2M DRIP EMITTER	F	--	40	--	--	--	--	--	--	2.0	7.9	SEE IRRIGATION DETAILS
NOT SHOWN	RAINBIRD PC-05 EMITTER WITH DIFFUSER CAP	F	--	40	--	--	--	--	--	--	5.0	7.9	SEE IRRIGATION DETAILS
NOT SHOWN	DRIFLINE: NETAFIM TLCV26-18	F	--	40	--	--	--	--	--	--	26/18"	7.9	SEE IRRIGATION DETAILS
⊕	DRIP CONTROL ZONE KIT: RAINBIRD XCZ-100-PRB COM											4	JUMBO VALVE BOX
---	DRIP LATERAL: PVC SCH 40, OR STICKY-STRIP PVC HOSE BY GPH. CONTRACTOR SHALL SIZE PIPE PER DETAILS AND SPECS.											7.9	SEE IRRIGATION DETAILS
NOT SHOWN	14 GAUGE SINGLE STRAND SOLID COPPER CONTROL WIRE											1-2	SEE IRRIGATION DETAILS
---	SLEEVE: SIZE TO BE A MIN. OF TWICE THE DIAMETER OF THE MAIN, LATERAL.											3	SEE IRRIGATION DETAILS
NOT SHOWN	WIRE CHASE, SIZE TO BE TWICE THE DIAMETER OF THE WIRE BUNDLE WITHIN, 1" DIA. WC IS THE MINIMUM SIZED ALLOWED.											1-2	SEE IRRIGATION DETAILS
◆	FLUSH VALVE: 1/2" PVC BALL VALVE. INSTALL AT END OF ALL DRIP LINES IN 10" ROUND VALVE BOX											10	SEE IRRIGATION DETAILS
	EXISTING MAINLINE (FIELD VERIFY LOCATION)											1-2	EXISTING

DRIP EMITTER LEGEND

PLANT TYPE	EMITTER QTY	EMITTER TYPE
PERENNIALS/GRASSES	1	GPSTCV2M (2GPH)
ALL SHRUBS	2	GPSTCV2M (2GPH)
NEW DECIDUOUS TREES	2	PC-05 (5GPH)
IN PLANTERS	2	PC-05 (5GPH)
EXISTING EVERGREEN TREES	2	PC-05 (5GPH)
NEW TAYLOR JUNIPERS	3	GPSTCV2M (2GPH)

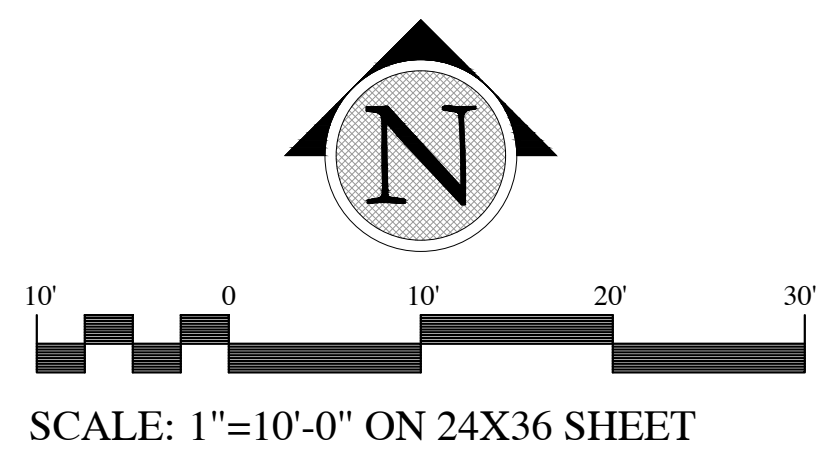
NOTE:
1. EMITTERS LISTED ARE AVAILABLE FROM GPH AND RAINBIRD.
2. INSTALL NETAFIM TLCV IN ADDITION TO PC-05 EMITTERS PER DETAILS ON SHEET LS4.1

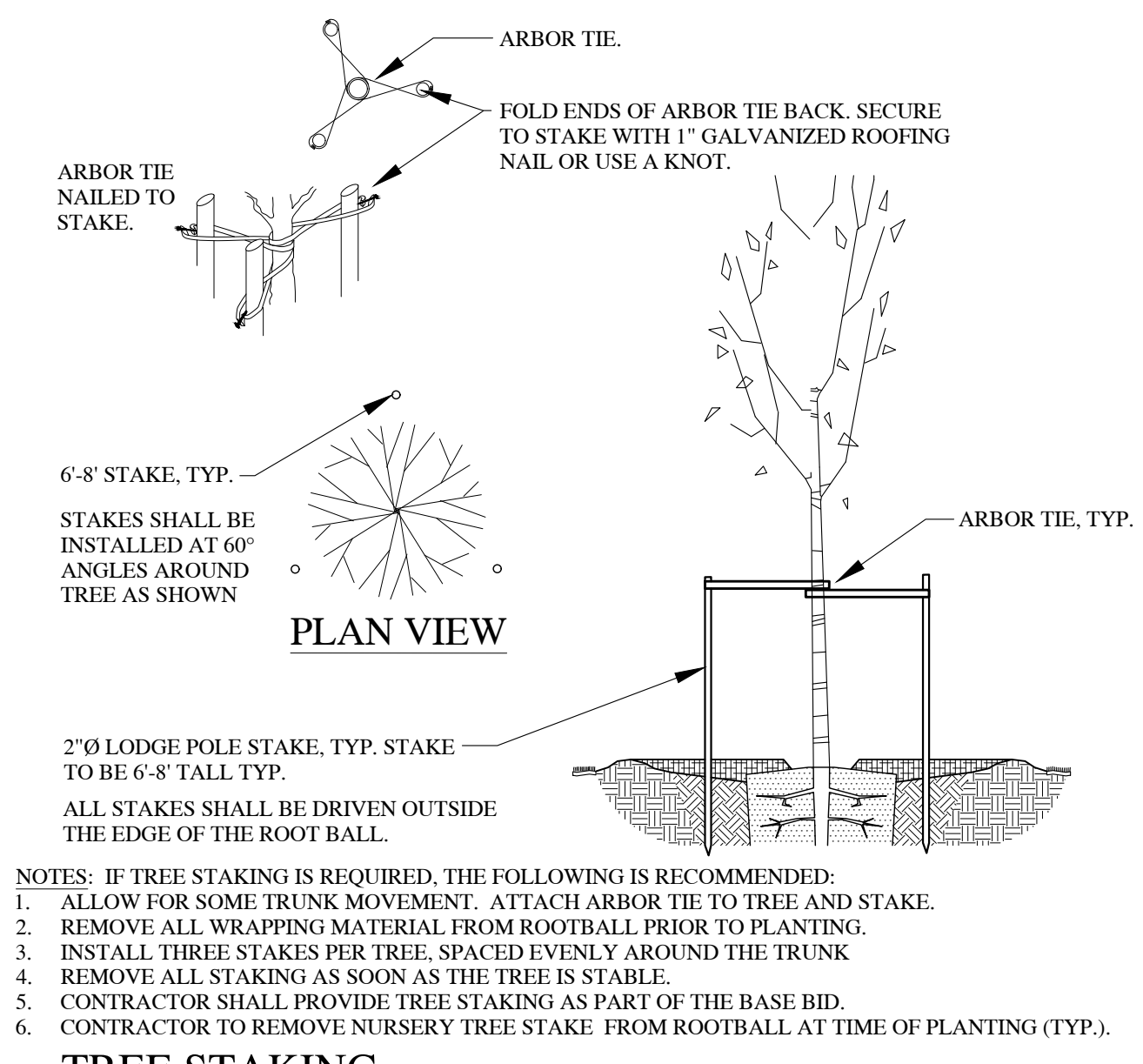
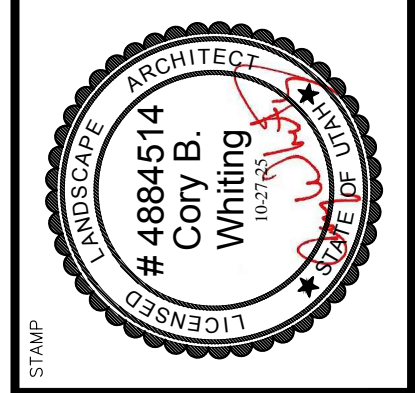
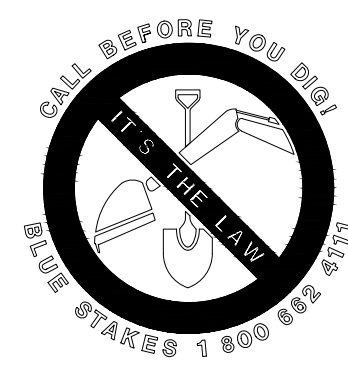
VALVE ID TAG



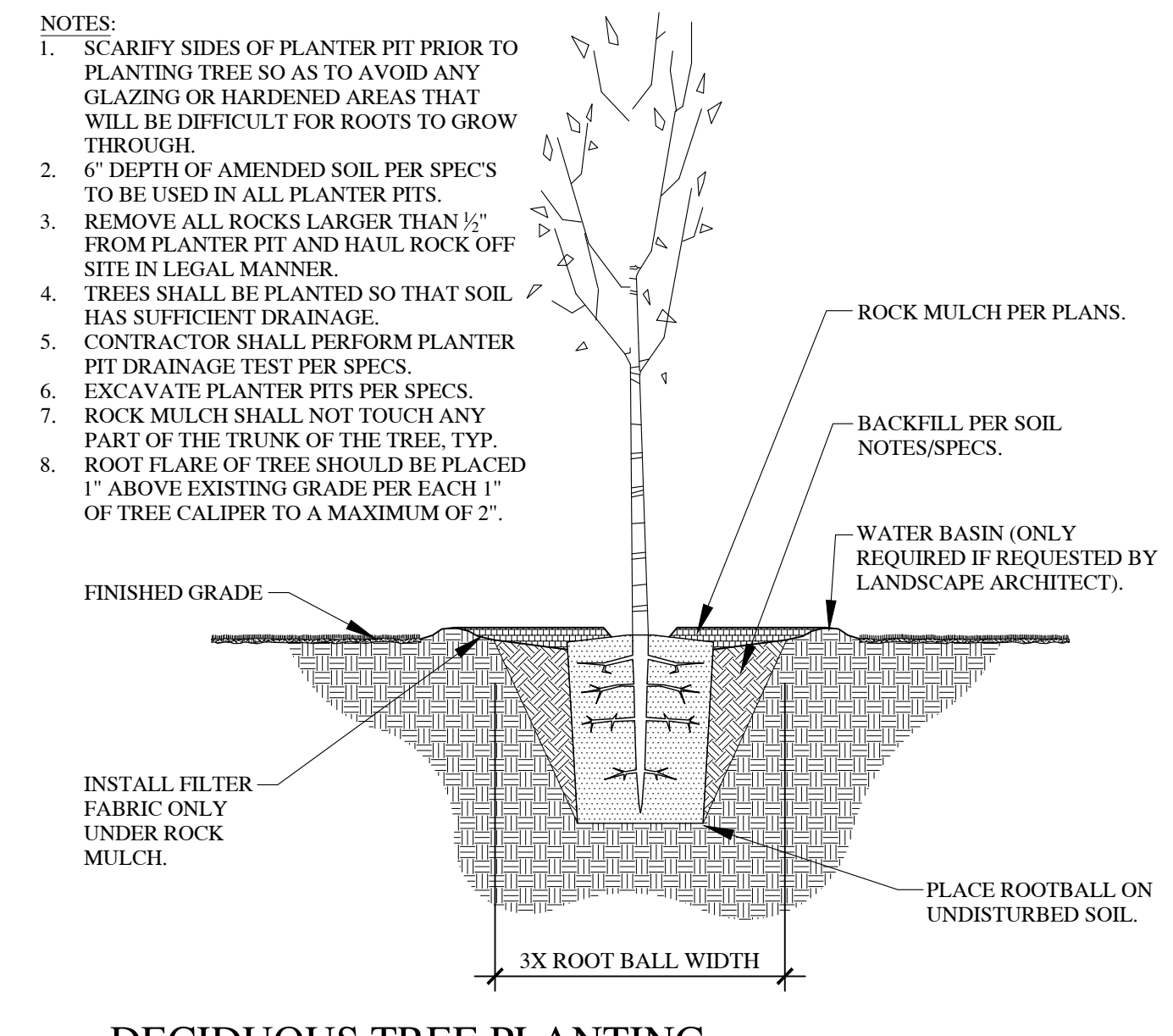
IRRIGATION NOTES

- ALL WORK SHALL BE IN ACCORDANCE WITH APPLICABLE CITY CODES. THE CONTRACTOR SHALL APPLY AND PAY FOR ALL NECESSARY PERMITS.
- CONTRACTOR SHALL HAVE ALL UTILITIES BLUE STAKED BEFORE DIGGING. ANY DAMAGE TO THE UTILITIES SHALL BE REPAIRED AT THE EXPENSE OF CONTRACTOR WITH NO EXTRA COST TO THE OWNER.
- PROVIDE AN AS-BUILT, REPRODUCIBLE DRAWING TO OWNER SHOWING ALL DRAINS, VALVES, AND PIPES. PROVIDE INSTRUCTIONS TO MAINTENANCE PERSONNEL FOR WINTERIZATION. SPRINKLER SYSTEM TO BE BLOWN OUT WITH AN AIR COMPRESSOR EACH FALL.
- CONTRACTOR SHALL ONLY USE COMMERCIAL GRADE PRODUCTS AND IS RESPONSIBLE FOR ENSURING ACCURATE COUNTS AND QUANTITIES OF ALL IRRIGATION MATERIALS FOR BIDDING AND INSTALLATION PURPOSES.
- LANDSCAPE CONTRACTOR (L.C.) SHALL PROVIDE AND INSTALL SLEEVES FOR ALL PIPES AND WIRES UNDER PAVEMENT AND SIDEWALKS. SLEEVES SHALL BE 2 SIZES LARGER THAN PIPE INSIDE. ALL WIRE SHALL BE IN SEPARATE SLEEVES (NOT SHOWN). ALL CONTROL WIRE SHALL BE INSTALLED IN SCH. 40 GRAY PVC PIPE. PLACE JUNCTION BOXES WHERE NECESSARY TO MINIMIZE LONG RUNS OR AT DIRECTIONAL CHANGES AS NECESSARY.
- ALL SLEEVES INSTALLED SHALL BE DUCT TAPED TO PREVENT DIRT OR OTHER DEBRIS ENTERING PIPE. ALL SLEEVES SHALL BE IDENTIFIED BY WOOD OR PVC STAKES AND BE SPRAY PAINTED WITH MARKING PAINT. REMOVE STAKES ONCE IRRIGATION SYSTEM IS COMPLETE.
- LATERAL LINES SHALL BE NO SMALLER THAN 3/4" UNLESS NOTED ON PLAN. PIPES SHALL CARRY NO MORE THAN THE FOLLOWING: 1/2" MAX. 4 GPM, 3/4" PIPE MAX. 8GPM, 1" PIPE MAX. 13GPM. ADJUST LOCATION OF LATERAL LINES AS NECESSARY IN ORDER TO AVOID PLACING TREES AND SHRUBS DIRECTLY OVER MAINLINE AND LATERAL LINES.
- LATERAL LINES SHALL BE 12" DEEP MIN. NO ROCK GREATER THAN 3/4" DIAMETER SHALL BE ALLOWED IN TRENCHES.
- PLACE PIPES, VALVE BOXES AND ALL OTHER SPRINKLER CONSTRUCTION IN LANDSCAPE AREAS. ALL PIPES SHALL BE ON PROPERTY OF OWNER. MODIFY LOCATION OF VALVE BOXES AS NECESSARY IN ORDER TO AVOID TREES AND SHRUBS PER PLANTING PLAN.
- AT OWNERS REQUEST AND FOR AN ADDITIONAL FEE, LANDSCAPE ARCHITECT SHALL VISUALLY INSPECT ALL TRENCHES PRIOR TO BACKFILLING. CONTRACTOR SHALL GIVE LANDSCAPE ARCHITECT MIN. 72 HR. NOTICE BEFORE INSPECTION IS TO BE MADE. CONTRACTOR SHALL PRESSURE TEST MAINLINE FOR LEAKS PRIOR TO BACKFILLING.
- ACTUAL INSTALLATION OF IRRIGATION SYSTEM MAY VARY SOMEWHAT FROM PLANS. CONTRACTOR IS RESPONSIBLE TO MAKE NECESSARY ADJUSTMENTS TO ENSURE PROPER COVERAGE OF ALL LANDSCAPED AREAS. AS NO AS-BUILT WAS AVAILABLE AT TIME OF DESIGN, THE INSTALLING CONTRACTOR SHALL FIELD VERIFY ALL EXISTING IRRIGATION EQUIPMENT, MAINLINE, CONTROLLER AND WIRING ETC. AND MAKE NECESSARY ADJUSTMENTS TO ENSURE THE NEW DRIP VALVES, ETC. AND BE TIED INTO THE EXISTING IRRIGATION SYSTEM PER CITY STANDARDS.
- VALVE BOXES SHALL BE INSTALLED SQUARED TO AND 6" MIN. AWAY FROM WALKS AND WALLS.
- DRIP LINES SHALL BE FLEXIBLE AR PVC TUBING BY GPH. FOR DRIP AREAS REQUIRING 0-4 GPM USE 1/2" TUBING. FOR DRIP AREAS REQUIRING 4-8GPM USE 3/4" TUBING AND FOR DRIP AREAS REQUIRING 8-13 GPM USE 1" TUBING. CONTRACTOR TO VERIFY PLANT QUANTITIES ON EACH DRIP LINE AND SIZE PIPE ACCORDINGLY.

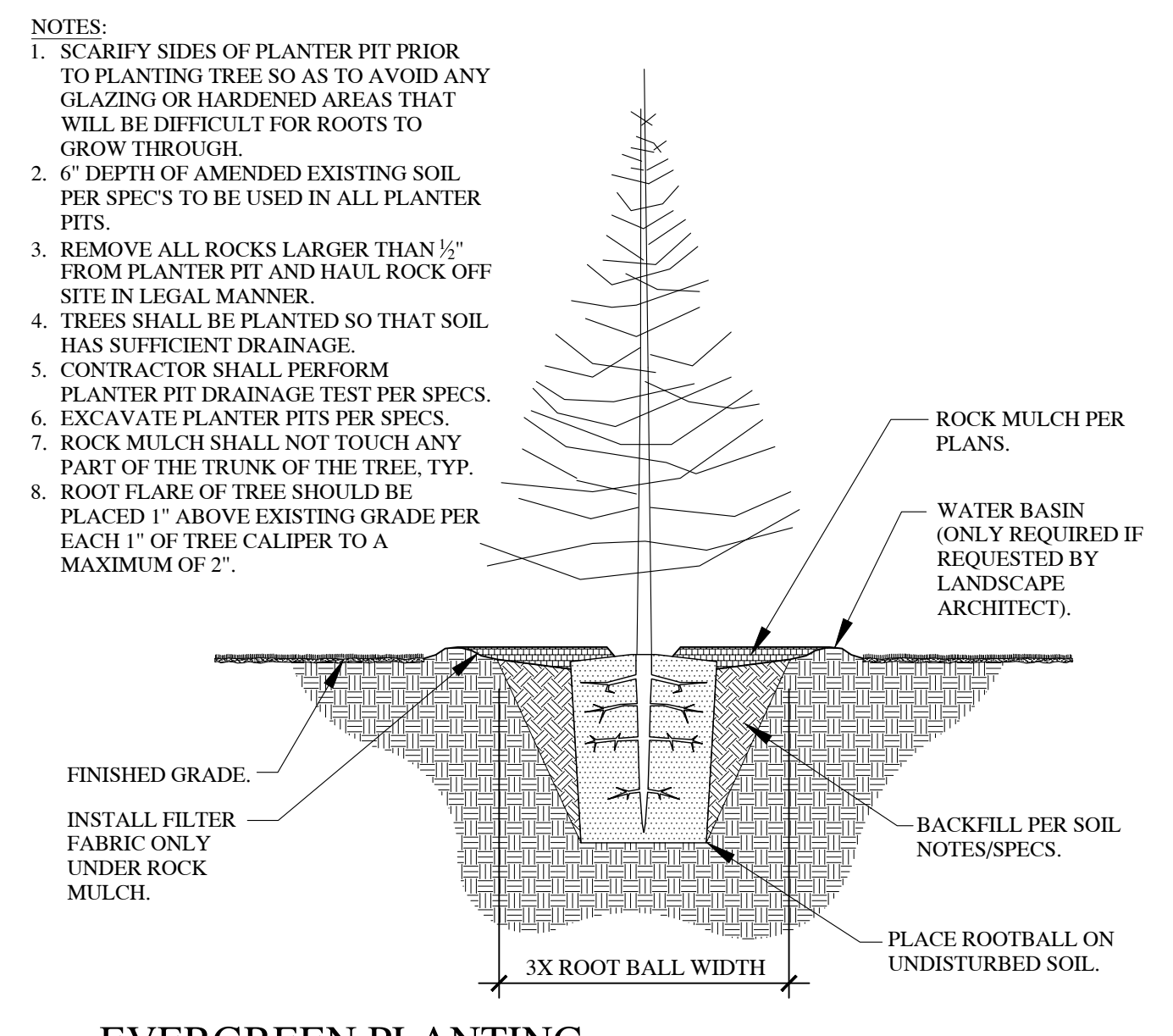




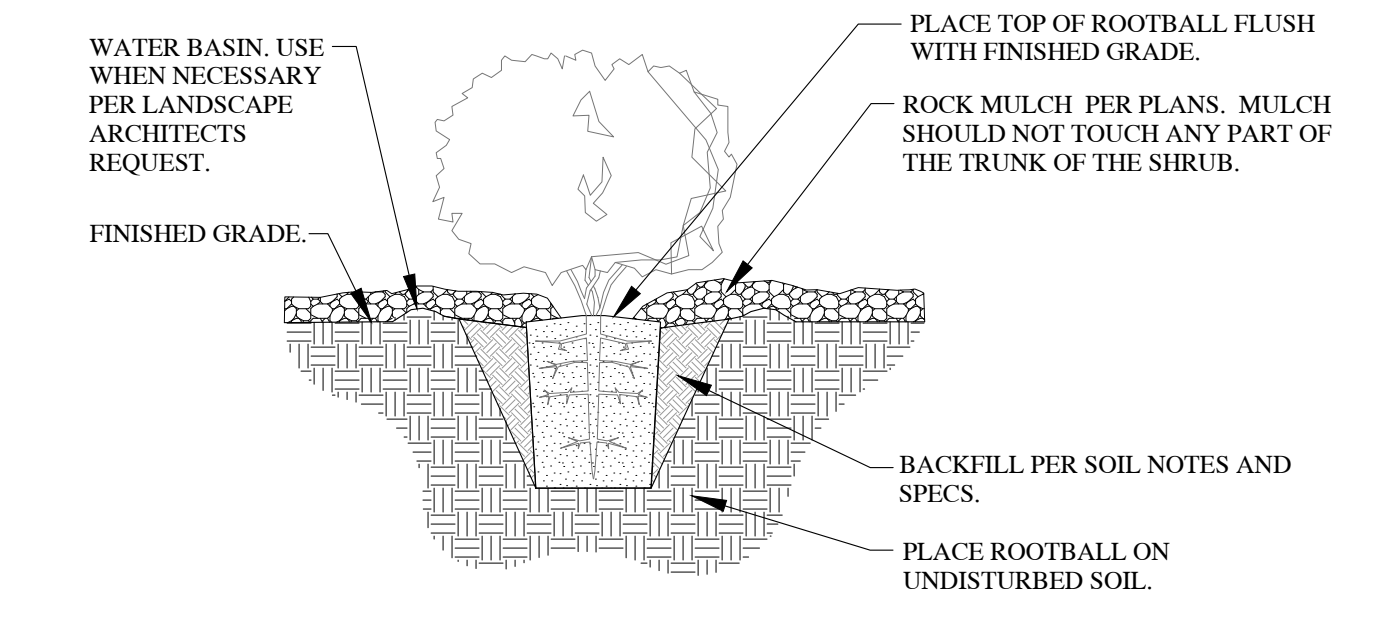
1 TREE STAKING SCALE: NTS



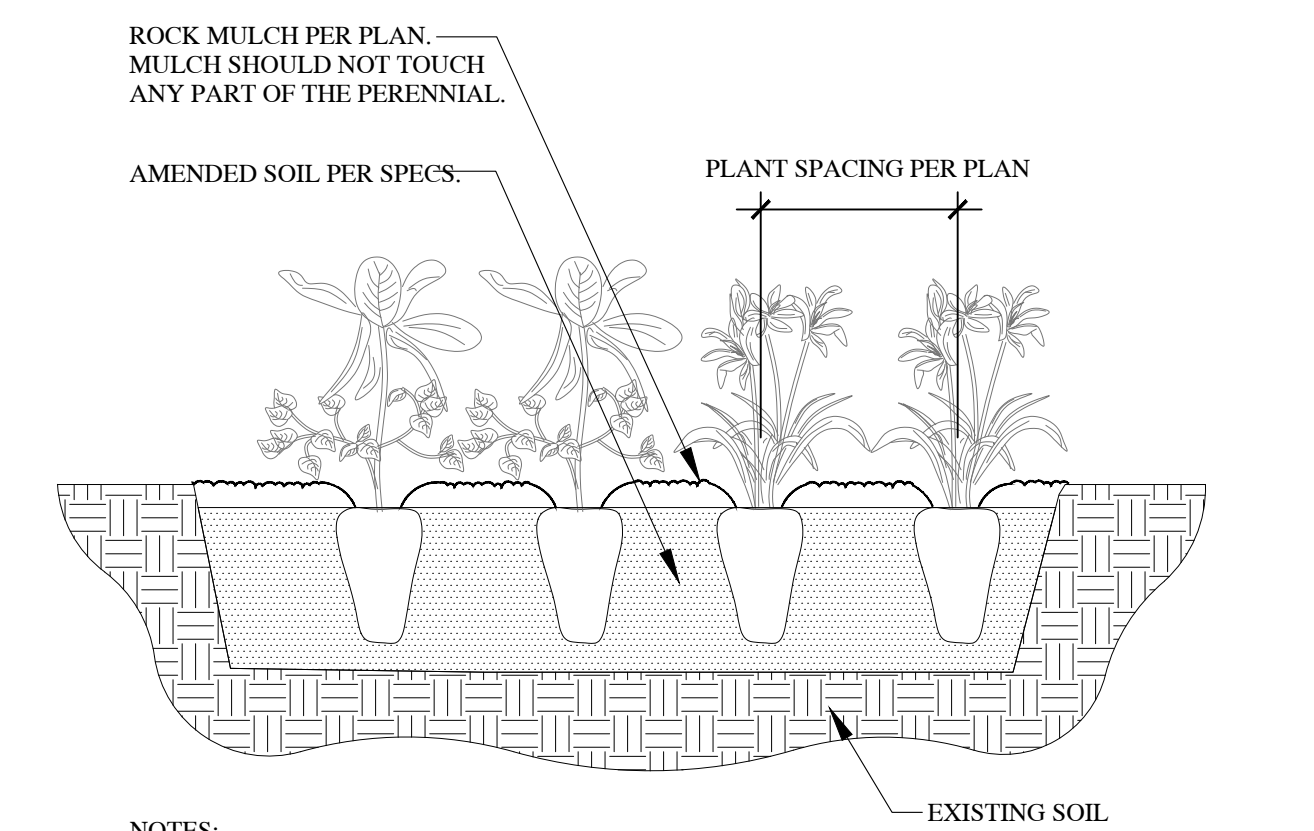
2 DECIDUOUS TREE PLANTING SCALE: NTS



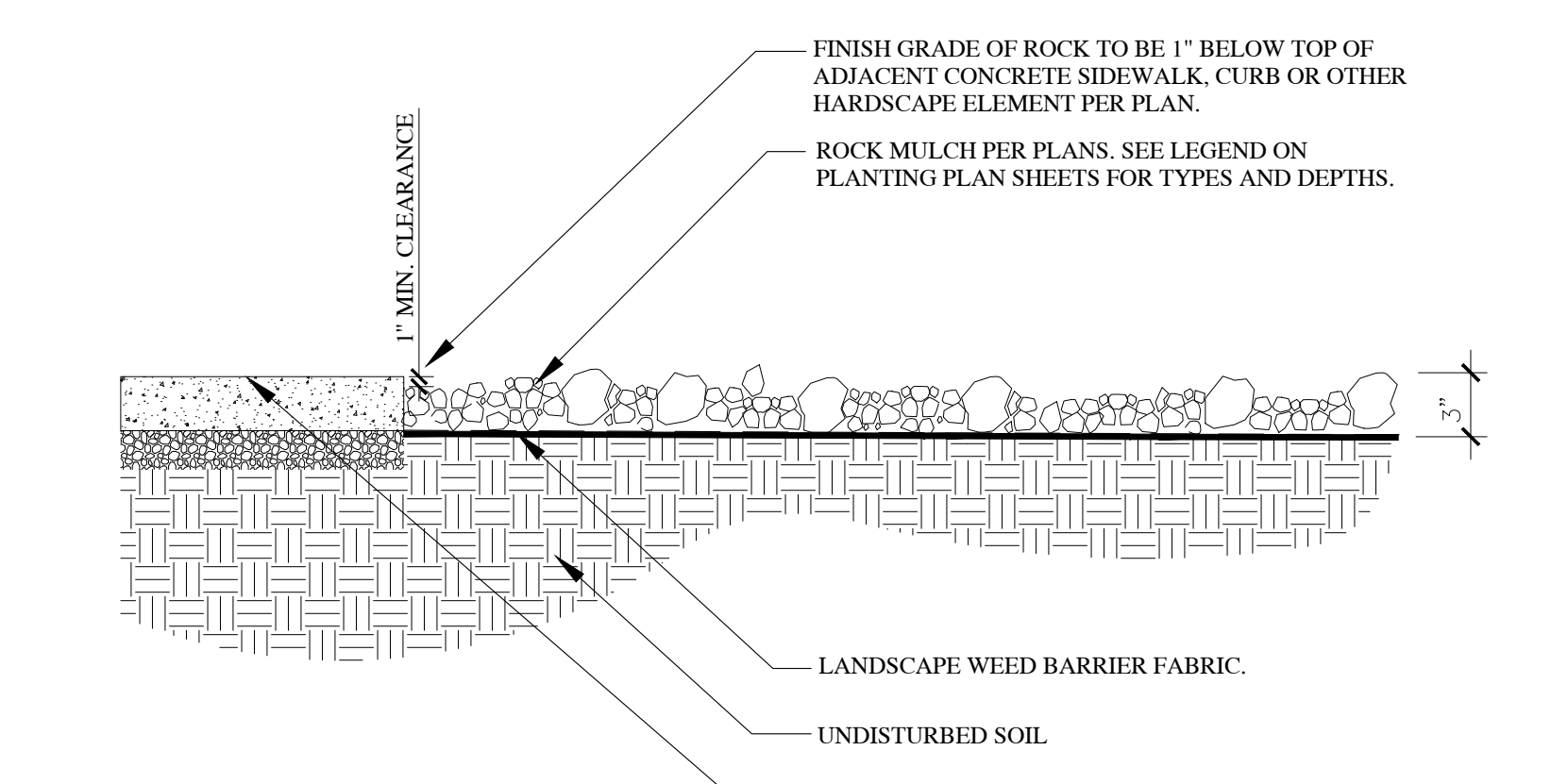
3 EVERGREEN PLANTING SCALE: NTS



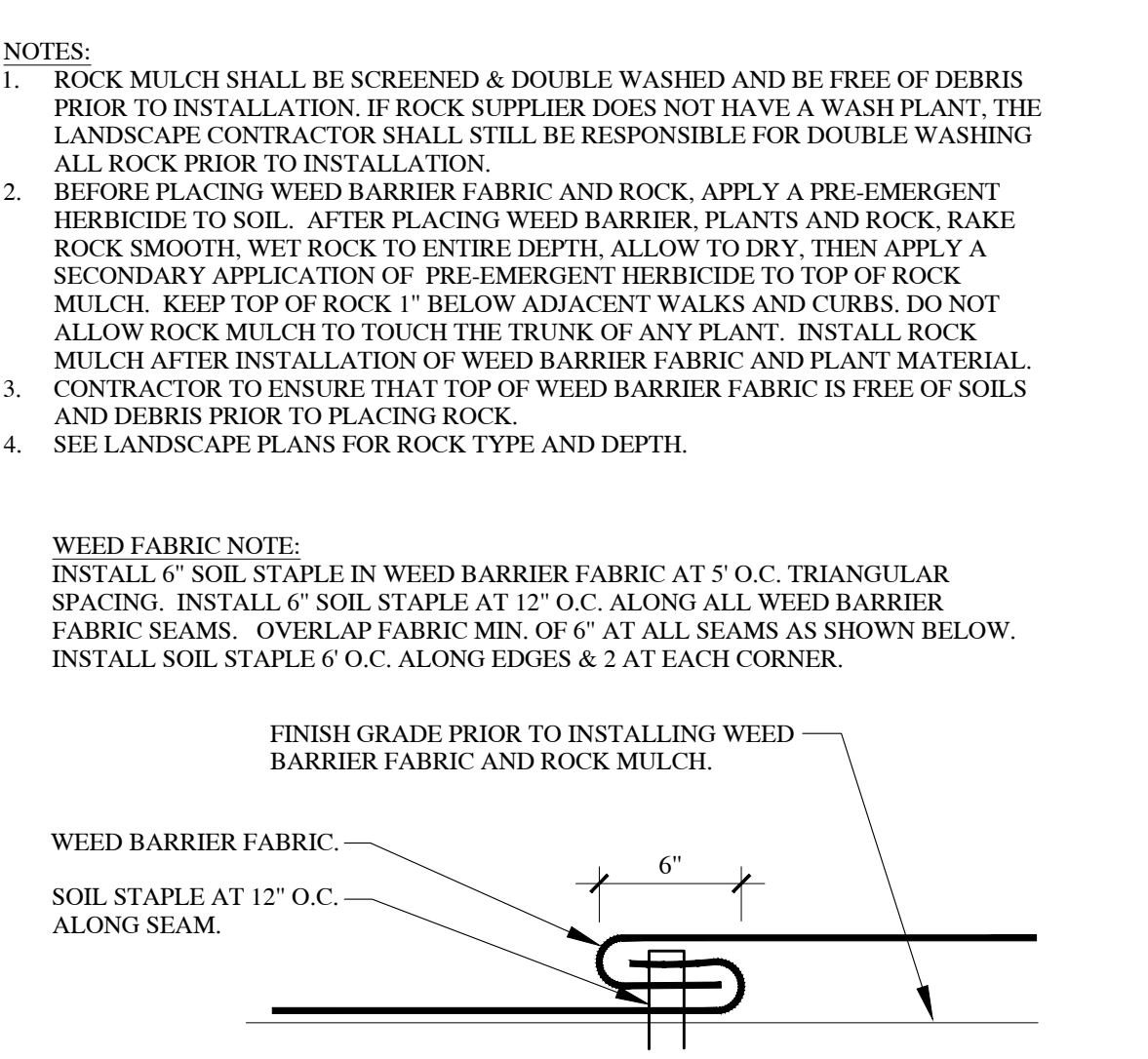
4 SHRUB & ORNAMENTAL GRASS PLANTING SCALE: NTS



5 PERENNIAL PLANTING SCALE: NTS



6 ROCK MULCH AND WEED BARRIER FABRIC SCALE: NTS

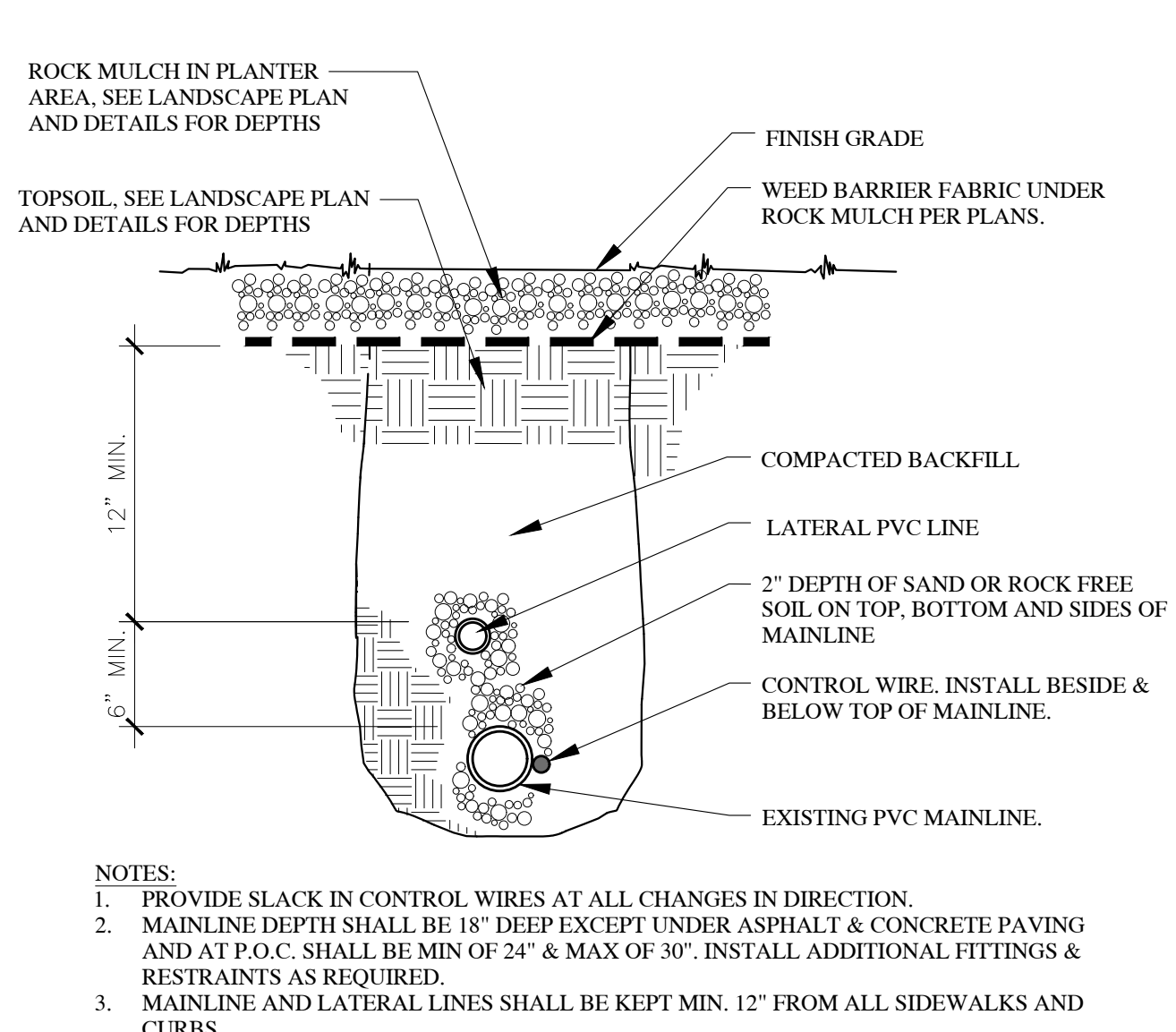
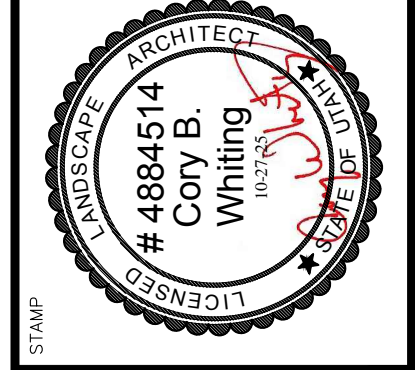
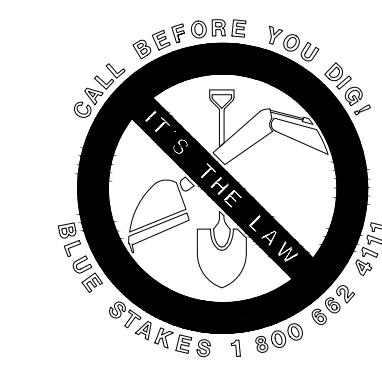


NOTES:
1. SCARIFY SIDES OF PLANTER PIT PRIOR TO PLANTING PERENNIALS SO AS TO AVOID ANY GLAZING OR HARDENED AREAS THAT WILL BE DIFFICULT FOR ROOTS TO GROW THROUGH.
2. REMOVE ALL COMPACTED, CLAY OR ROCKY SOILS FROM PIT AND HAUL OFF SITE IN LEGAL MANNER.
3. CONTRACTOR SHALL PERFORM PLANTER PIT DRAINAGE TEST TO ENSURE PLANT PITS DRAIN AT A MIN. RATE OF 1" PER HOUR.
4. EXCAVATE PLANTER PITS PER SPECS.

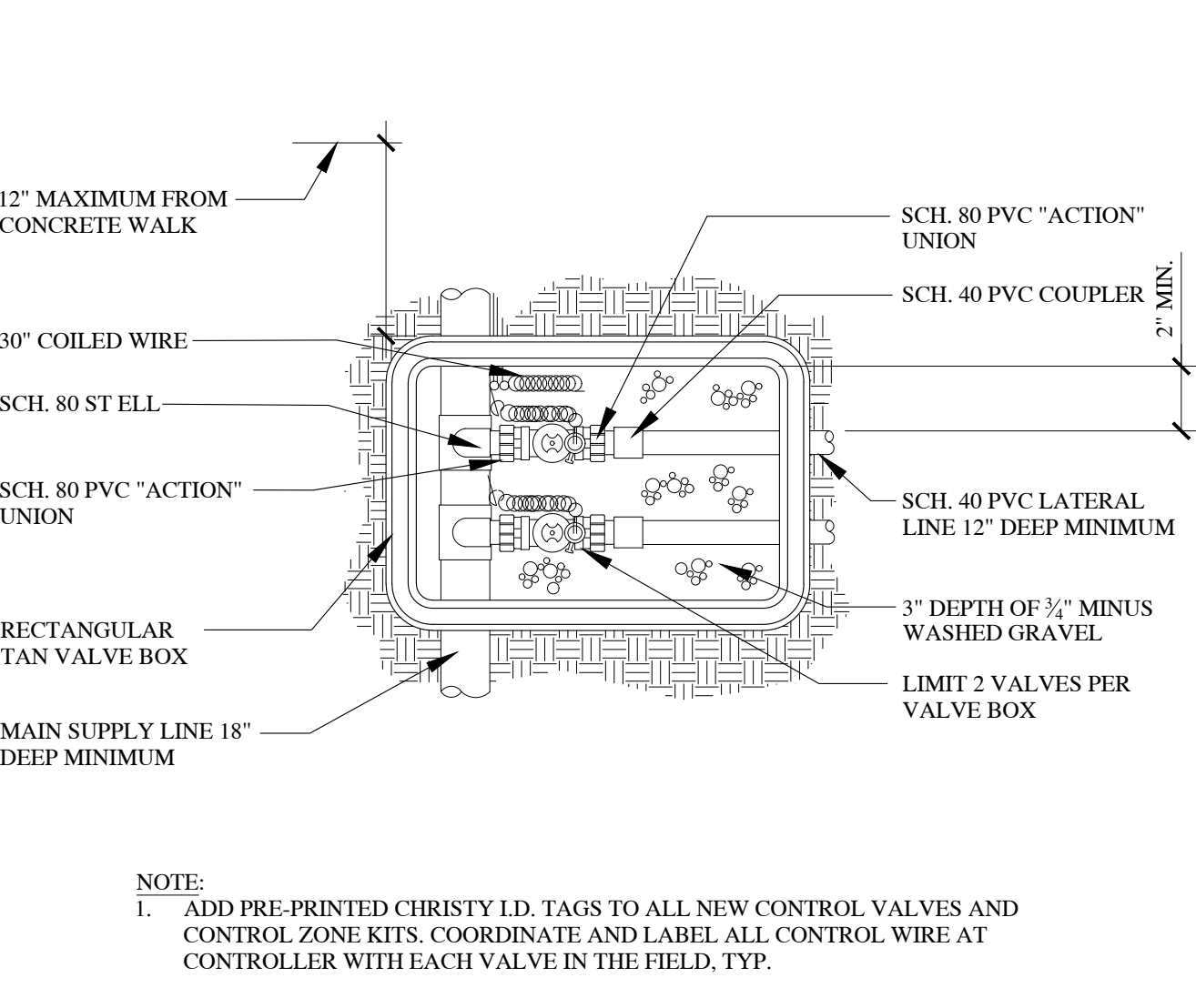
NOTES:
1. SCARIFY SIDES OF PLANTER PIT PRIOR TO PLANTING TREE SO AS TO AVOID ANY GLAZING OR HARDENED AREAS THAT WILL BE DIFFICULT FOR ROOTS TO GROW THROUGH.
2. 6" DEPTH OF AMENDED SOIL PER SPECS TO BE USED IN ALL PLANTER PITS.
3. REMOVE ALL ROCKS LARGER THAN 1/2" FROM PLANTER PIT AND HAUL ROCK OFF SITE IN LEGAL MANNER.
4. TREES SHALL BE PLANTED SO THAT SOIL HAS SUFFICIENT DRAINAGE.
5. CONTRACTOR SHALL PERFORM PLANTER PIT DRAINAGE TEST PER SPECS.
6. EXCAVATE PLANTER PITS PER SPECS.
7. ROCK MULCH SHALL NOT TOUCH ANY PART OF THE TRUNK OF THE TREE. TYP. ROOT FLARE OF TREE SHOULD BE PLACED 1" ABOVE EXISTING GRADE PER EACH 1" OF TREE CALIPER TO A MAXIMUM OF 2".

NOTES:
1. SCARIFY SIDES OF PLANTER PIT PRIOR TO PLANTING TREE SO AS TO AVOID ANY GLAZING OR HARDENED AREAS THAT WILL BE DIFFICULT FOR ROOTS TO GROW THROUGH.
2. 6" DEPTH OF AMENDED EXISTING SOIL PER SPECS TO BE USED IN ALL PLANTER PITS.
3. REMOVE ALL ROCKS LARGER THAN 1/2" FROM PLANTER PIT AND HAUL ROCK OFF SITE IN LEGAL MANNER.
4. TREES SHALL BE PLANTED SO THAT SOIL HAS SUFFICIENT DRAINAGE.
5. CONTRACTOR SHALL PERFORM PLANTER PIT DRAINAGE TEST PER SPECS.
6. EXCAVATE PLANTER PITS PER SPECS.
7. ROCK MULCH SHALL NOT TOUCH ANY PART OF THE TRUNK OF THE TREE. TYP.
8. ROOT FLARE OF TREE SHOULD BE PLACED 1" ABOVE EXISTING GRADE PER EACH 1" OF TREE CALIPER TO A MAXIMUM OF 2".

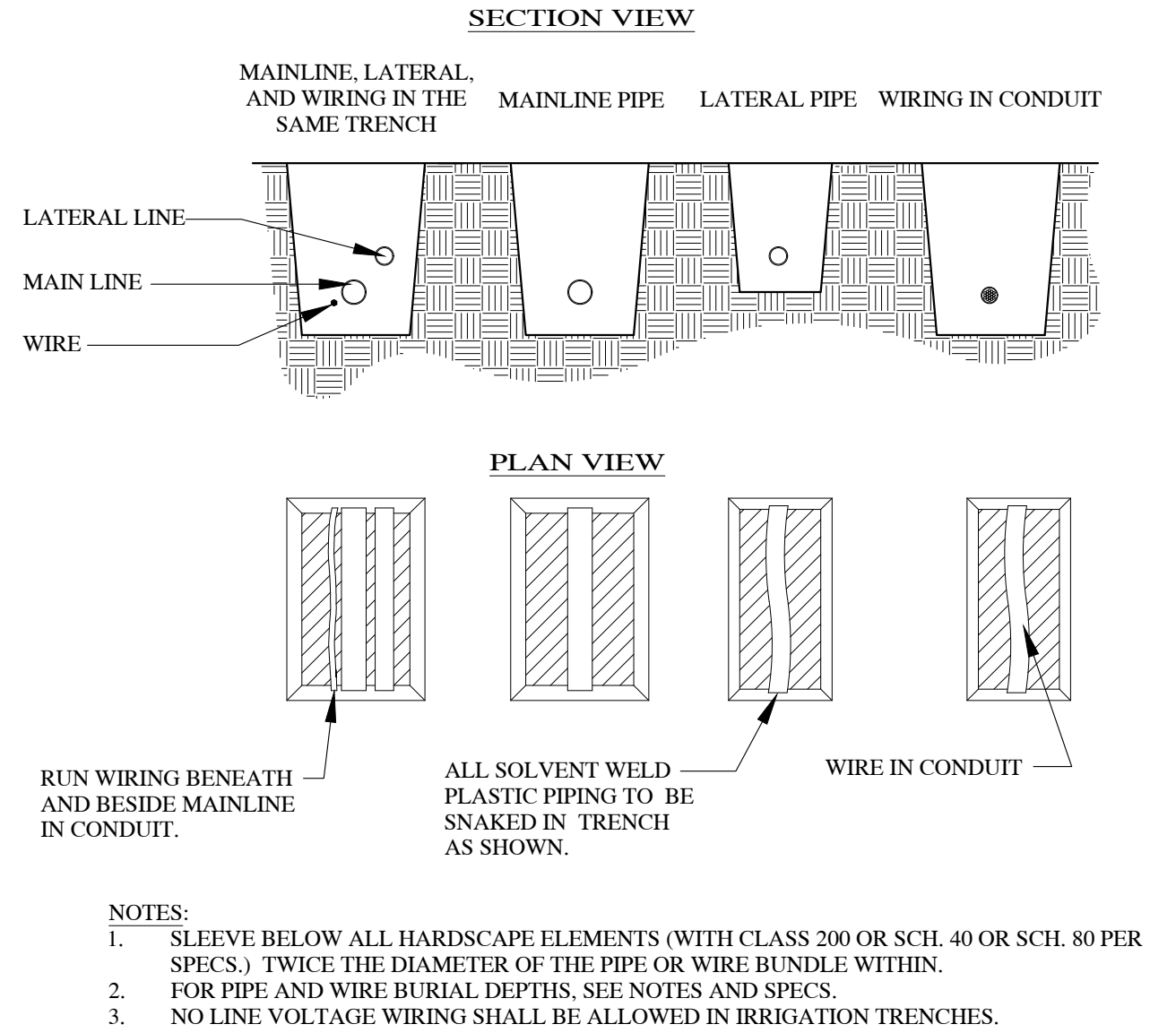
NOTES:
1. SCARIFY SIDES OF PLANTER PIT PRIOR TO PLANTING SHRUB/GRASS SO AS TO AVOID ANY GLAZING OR HARDENED AREAS THAT WILL BE DIFFICULT FOR ROOTS TO GROW THROUGH.
2. ON-SITE TOPSOIL AND AMENDMENTS TO BE USED IN ALL PLANTER PITS.
3. REMOVE ALL COMPACTED, CLAY OR ROCKY SOILS FROM PIT AND HAUL OFF SITE IN A LEGAL MANNER.
4. CONTRACTOR SHALL PERFORM PLANTER PIT DRAINAGE TEST TO ENSURE PLANT PITS DRAIN AT A MIN. RATE OF 1" PER HOUR.
5. EXCAVATE PLANTER PITS PER SPECS.



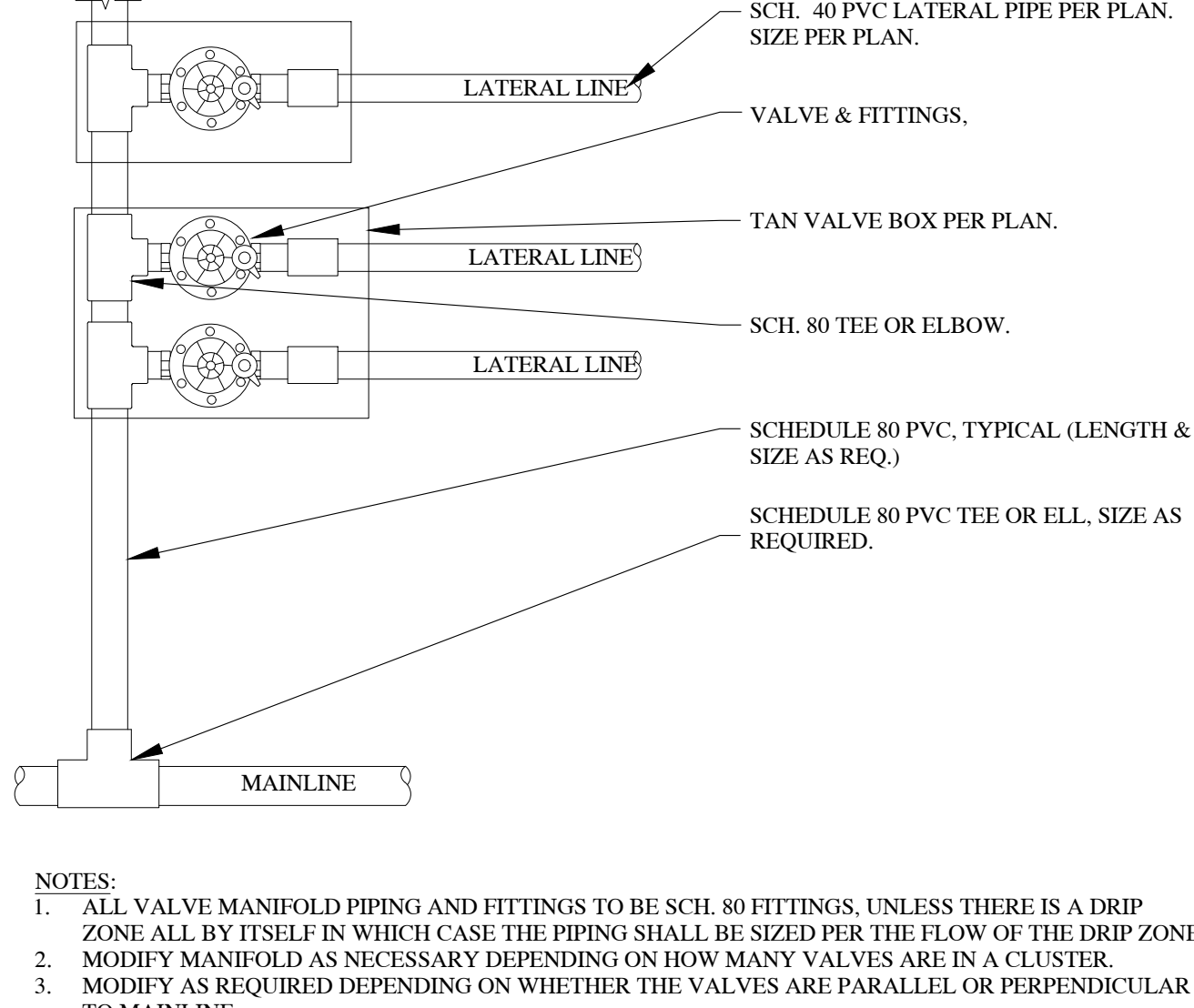
1 TRENCH SECTION SCALE: NTS



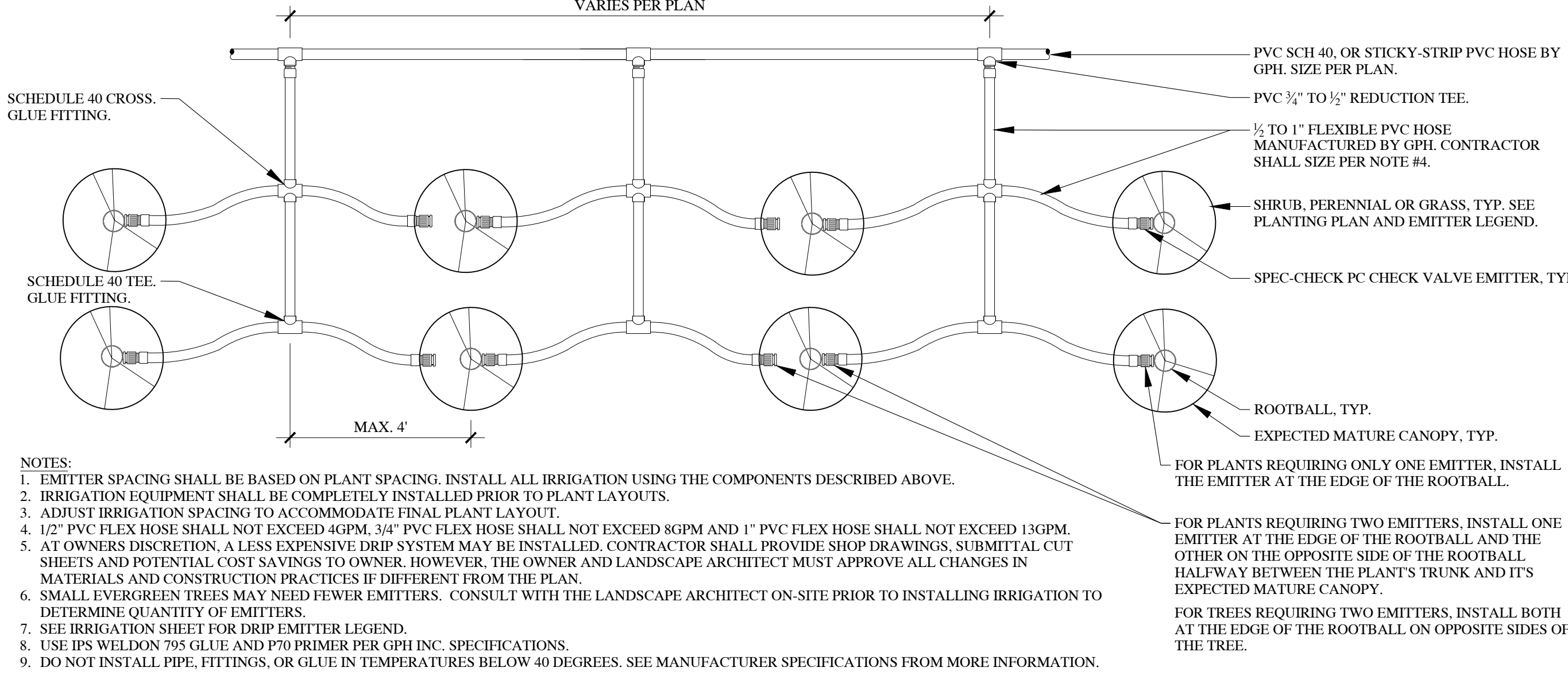
5 VALVE ASSEMBLY SCALE: NTS



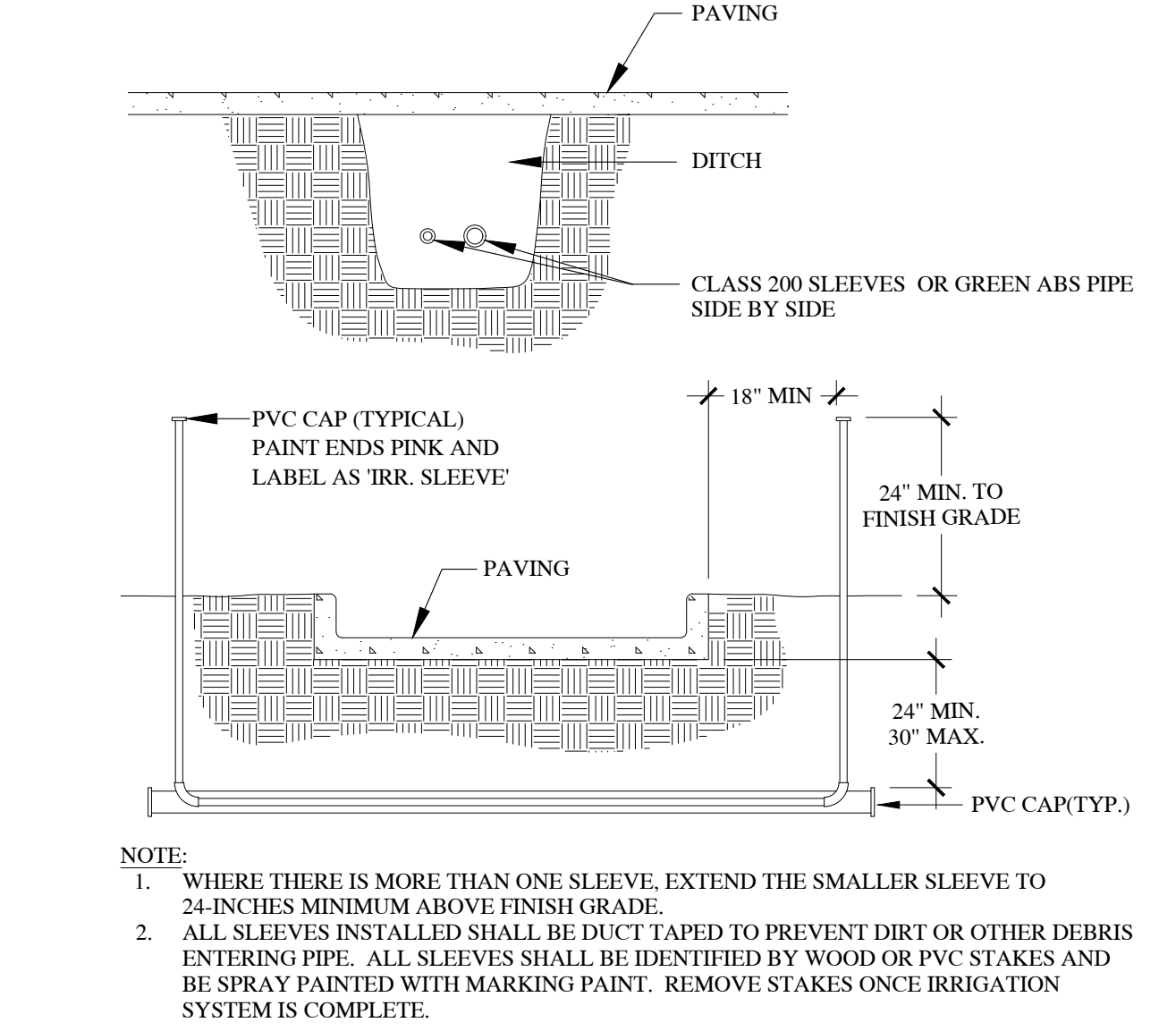
2 PIPE, WIRE, AND TRENCH SCALE: NTS



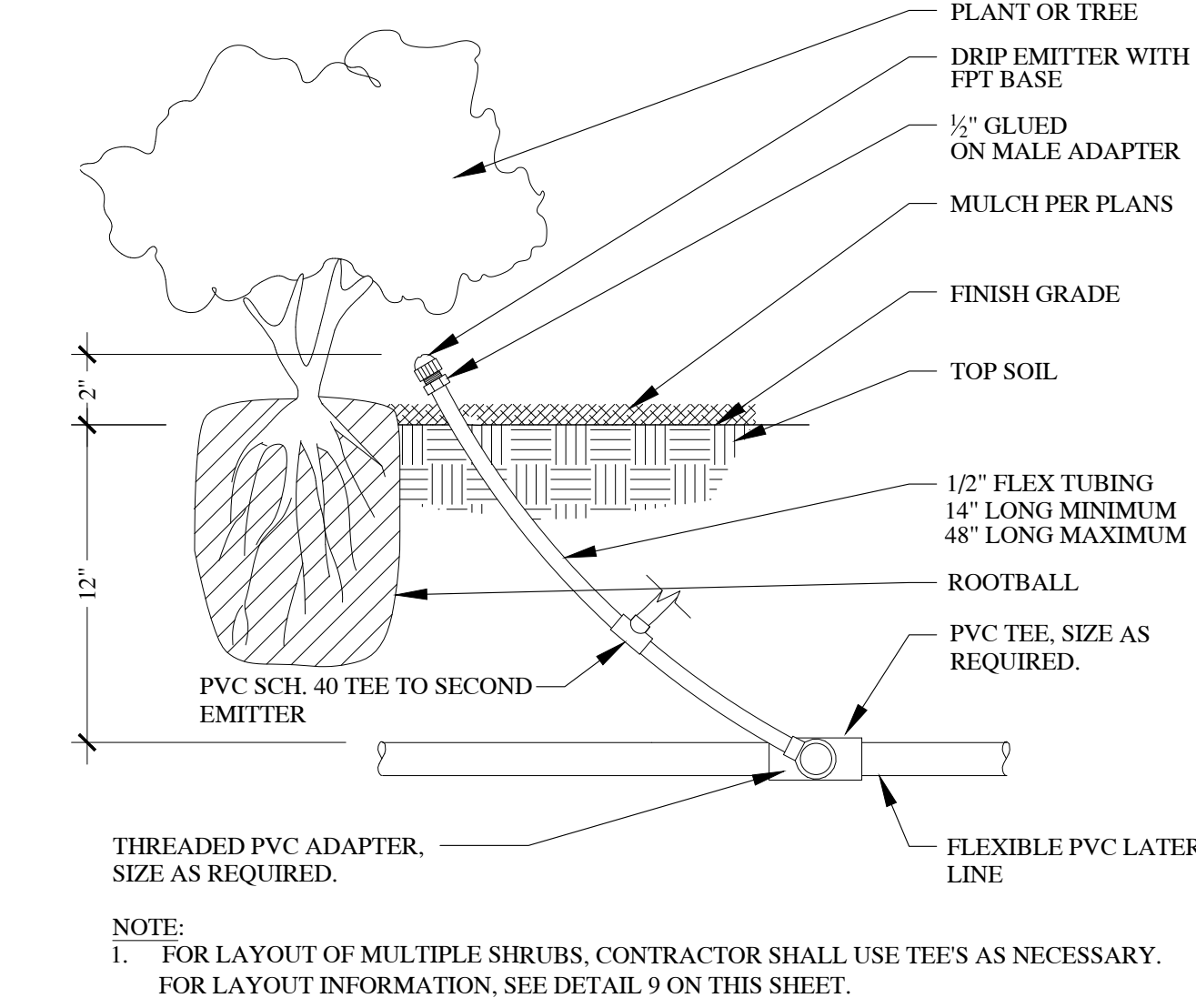
6 VALVE MANIFOLD SCALE: NTS



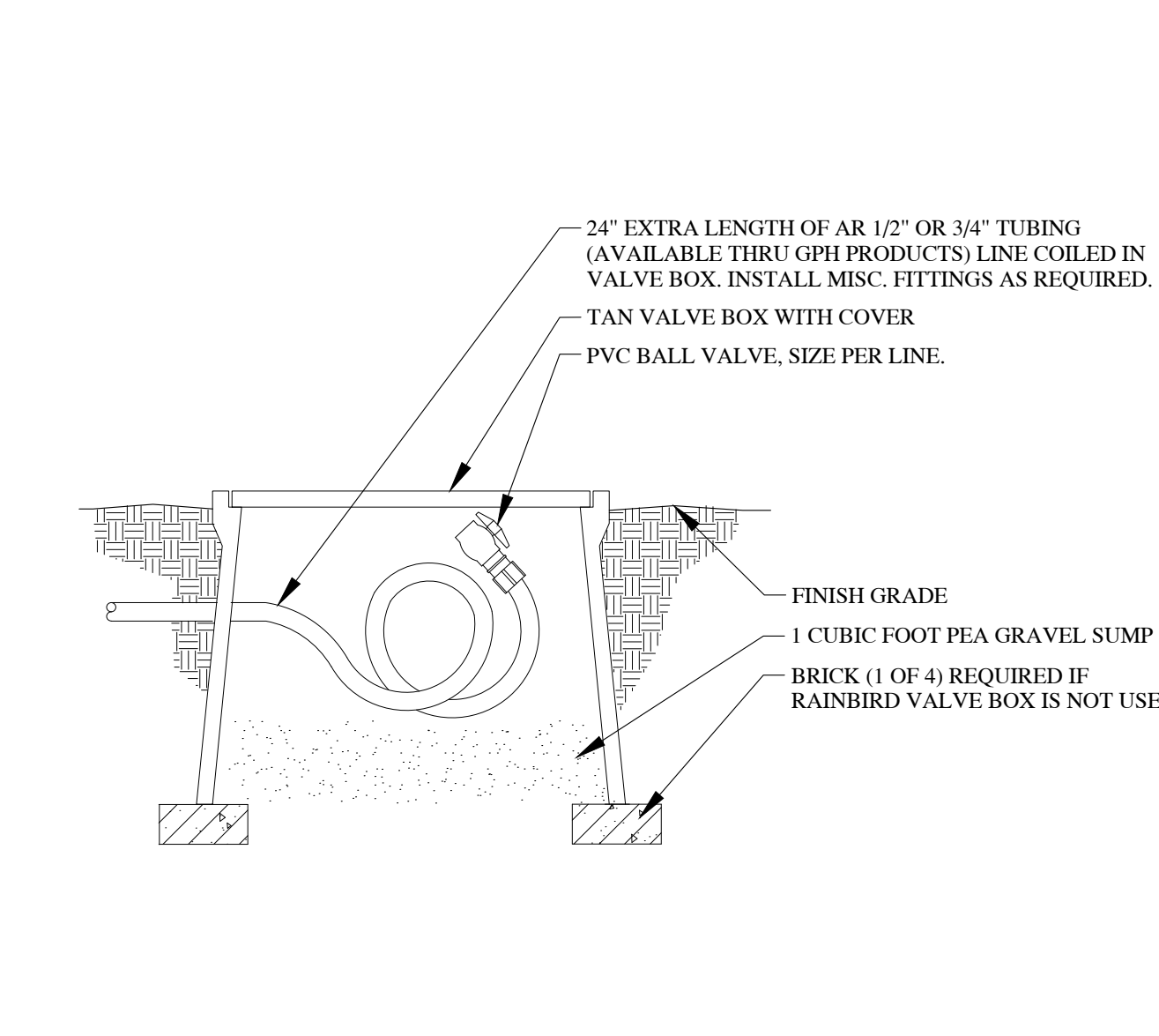
9 GPH DRIP EMITTER PLAN VIEW SCALE: NTS



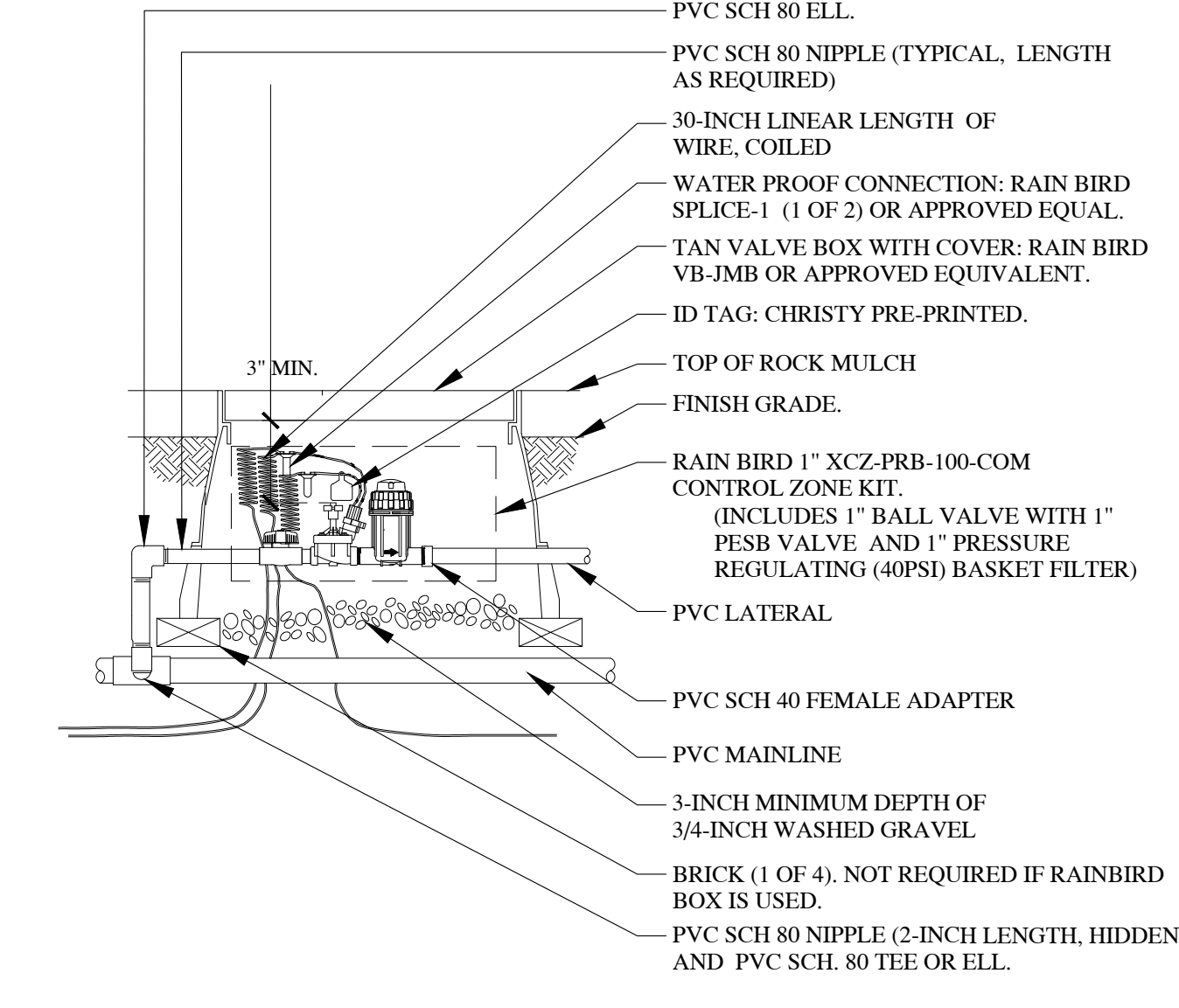
3 SLEEVING SCALE: NTS



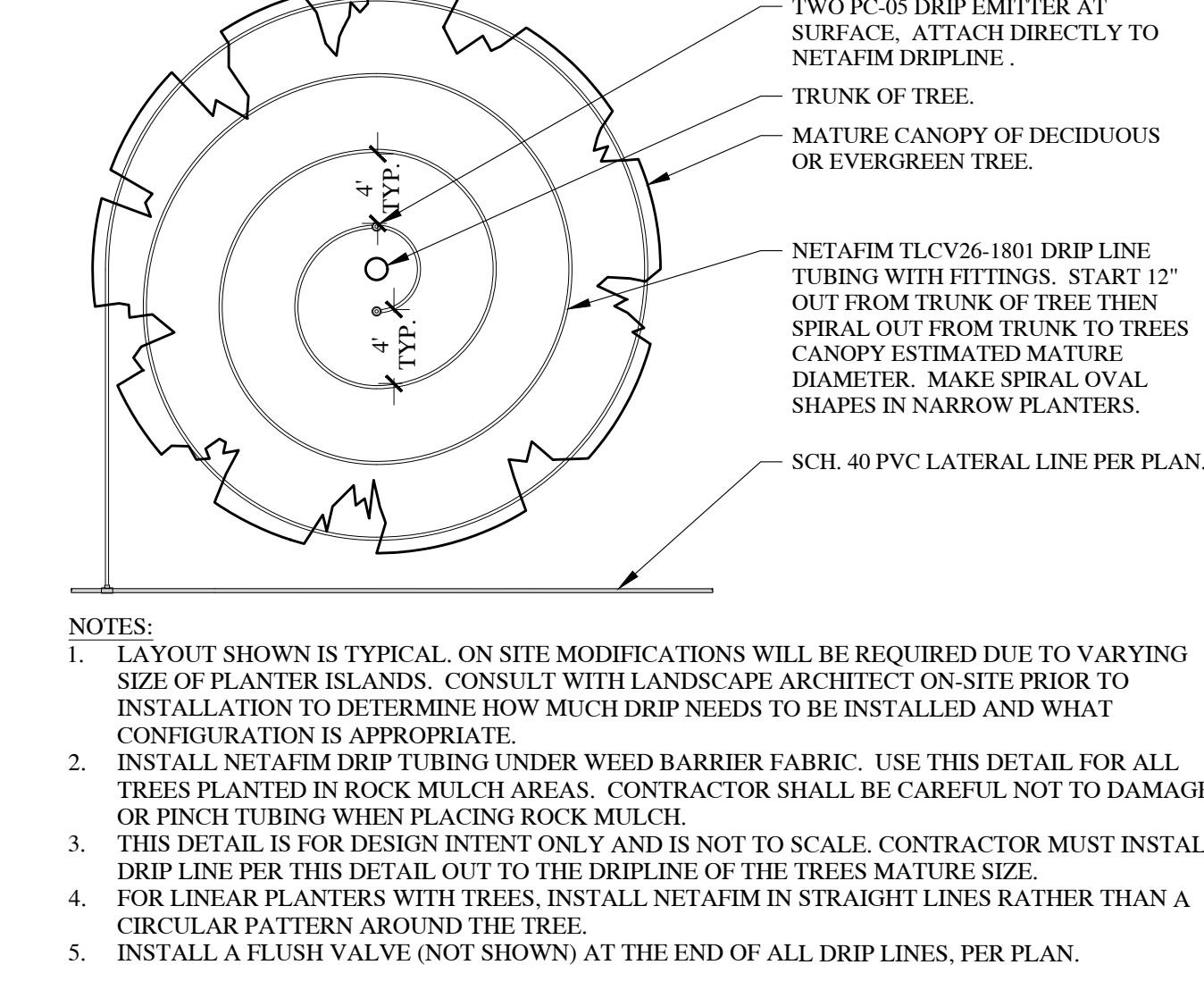
7 DRIP EMITTER SCALE: NTS



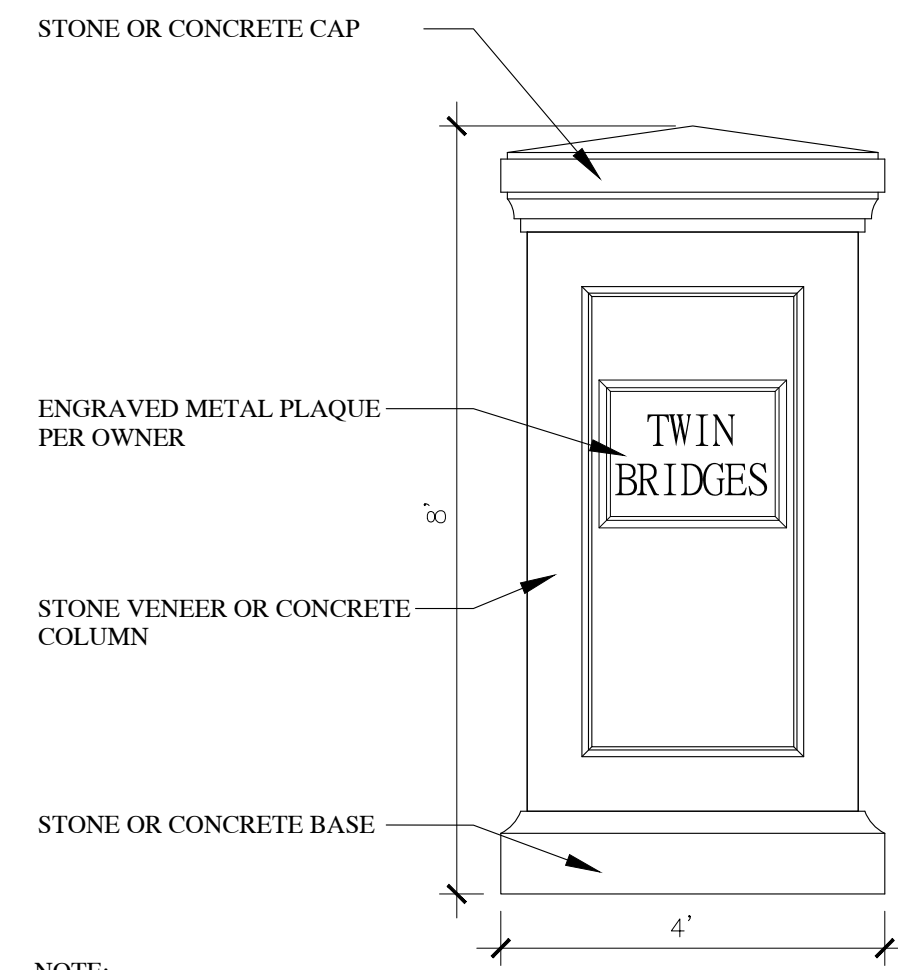
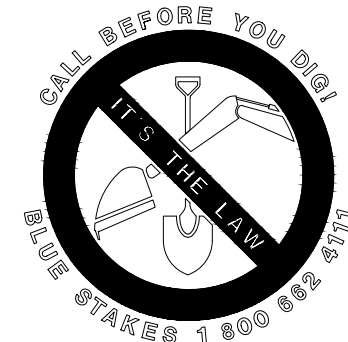
10 DRIP LINE FLUSH CAP SCALE: NTS



4 1" DRIP CONTROL ZONE KIT SCALE: NTS



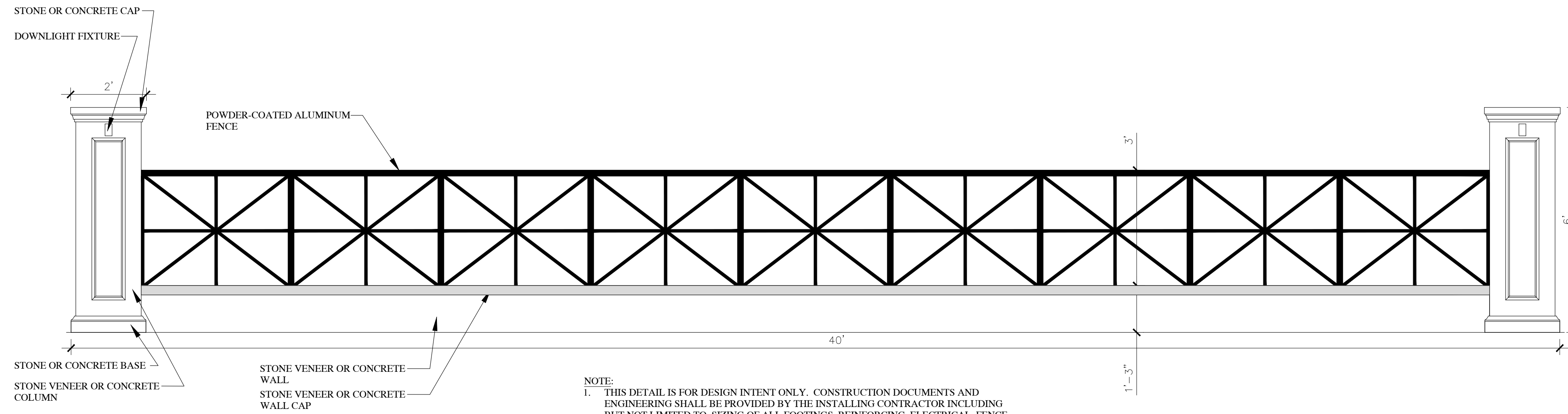
8 TREE DRIP WITHOUT PLANTS UNDER FULL CANOPY SCALE: NTS



NOTE:
 1. THIS DETAIL IS FOR DESIGN INTENT ONLY. CONSTRUCTION DOCUMENTS AND ENGINEERING SHALL BE PROVIDED BY THE INSTALLING CONTRACTOR INCLUDING BUT NOT LIMITED TO SIZING OF ALL FOOTINGS, REINFORCING, ELECTRICAL, ETC. SHOP DRAWINGS SHALL BE APPROVED BY HIGHLAND CITY PRIOR TO CONSTRUCTION.
 2. LIGHTING PLANS TO BE PROVIDED BY OTHERS.

1 MONUMENT COLUMN DESIGN INTENT

SCALE: NTS

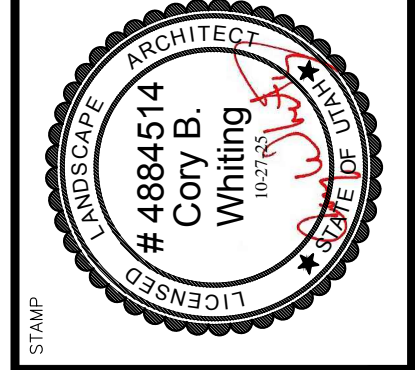


NOTE:
 1. THIS DETAIL IS FOR DESIGN INTENT ONLY. CONSTRUCTION DOCUMENTS AND ENGINEERING SHALL BE PROVIDED BY THE INSTALLING CONTRACTOR INCLUDING BUT NOT LIMITED TO SIZING OF ALL FOOTINGS, REINFORCING, ELECTRICAL, FENCE COMPONENTS, ETC. SHOP DRAWINGS SHALL BE APPROVED BY HIGHLAND CITY PRIOR TO CONSTRUCTION.
 2. LIGHTING PLANS TO BE PROVIDED BY OTHERS.

2 DECORATIVE FENCE WALL DESIGN INTENT

SCALE: NTS

CONSULTANTS:



STAMP

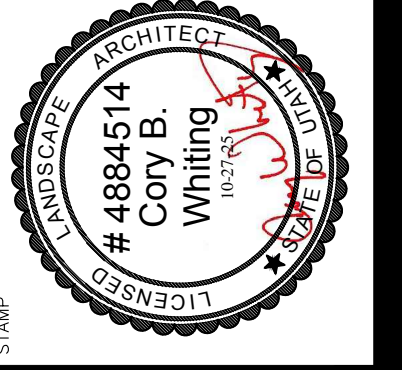
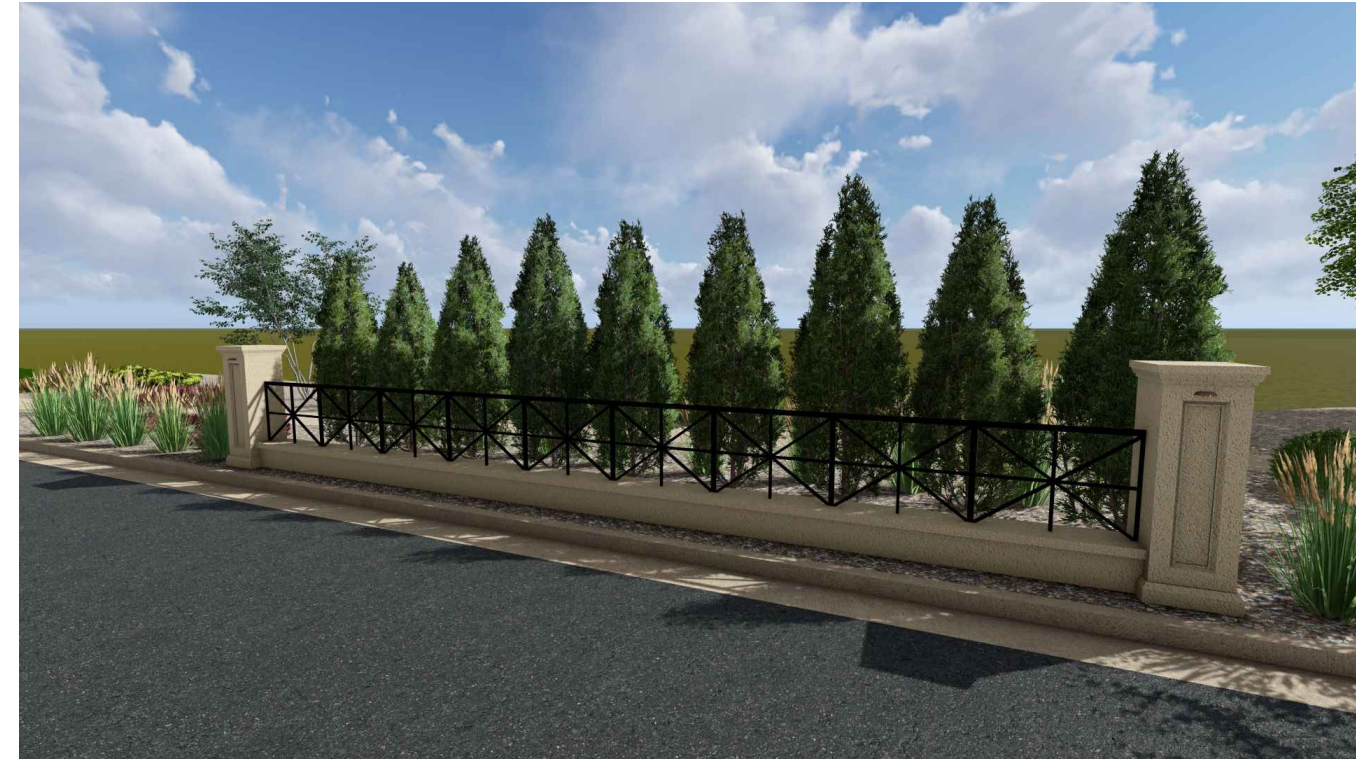
PROJECT: TWIN BRIDGES ENTRY
 HIGHLAND, UTAH

SHEET TITLE: HARDSCAPE DETAILS

DRAWN BY: HAH
 CHECKED: CBW
 DATE: 10-27-2025
 REVISIONS:
 JOB NO. 25-128

SHEET: LS5.1

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TWIN BRIDGES ENTRY
HIGHLAND, UTAH

3D IMAGES

DRAWN BY: HAH
CHECKED: CBW
DATE: 10-27-2025
REVISIONS:
JOB NO. 25-128

SHEET: LS6.1



CITY COUNCIL AGENDA REPORT

ITEM #5b

DATE: June 2, 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 Perpetual Care Fund - Update to Governing Resolution
TYPE: General City Management

PURPOSE:

The City Council will consider revising resolution R-2017-32, which established the Cemetery Perpetual Care Fund.

STAFF RECOMMENDATION:

Staff recommends revising resolution R-2017-32, which established the Cemetery Perpetual Care Fund to update it according to current practices and rates based on changes driven chiefly by the recent study performed to assess the continued viability of the Fund.

PRIOR COUNCIL DIRECTION:

On February 3, 2026, Zions Public Finance (ZPFI) discussed their cemetery rate study with Council and the Council provided initial feedback on their preferred option. The study's intent was to determine what changes in rates needed to be made in order for the Cemetery Perpetual Fund to be self-sustaining once all plot sales have been exhausted and openings and closings are at a minimum.

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.

A resolution authorizing fee increases based on the preferred scenario from the study (option 2) was adopted at the May 5, 2026, meeting.

The resolution presented with this report is intended to revise the Perpetual Care Fund Governing Resolution pertaining to the Cemetery Perpetual Care Fund to conform with updates in practice and procedure since 2017.

BACKGROUND:

Resolution R-2017-32 created the Cemetery Perpetual Care Fund (the Fund) in 2017 and provided for the following:

- The Fund should provide for all costs and revenues for the Cemetery. The General Fund is responsible for any deficits resulting from expenditures exceeding revenues in the Fund.

- 75% of expenses incurred for the land purchase and capital outlay of the Cemetery will be repaid by the Fund. Repayments will only occur in years where the Fund has a surplus that allows for such a payment.
- The General Fund will subsidize 25% of capital outlay and 10% of ongoing maintenance costs of the Cemetery.
- The Fund balance should be invested with the Utah Public Treasurers' Investment Fund or other fund type allowed by the Money Management Act.
- Once plot sales conclude, the Cemetery will subsist on the interest from the Fund's endowment only. Any difference between revenues and expenses will be made up by the General Fund.
- Cemetery plot fees shall raise 3% every year. To ensure sufficient funds are accumulated for the endowment, ZPFI's study changes this amount to 3.5% and should apply to all Cemetery fees, not just plot sales. This change is reflected in the proposed resolution.
- Cemetery burial fees will be raised to cover the costs of services performed.
- An evaluation or study of the fund will occur every five years. The most recent study was commissioned in 2025 and the next evaluation will occur in 2030. We recommend the language read "at least every five years."
 - Due to the large increase in plot prices, the recent change to a full-time sexton position, and some final adjustments to the model, staff would recommend doing more frequent check-in of the cemetery fund, at least for the next few years while the impact of these changes becomes fully understood. This will also allow the opportunity for continued dialogue regarding the General Fund subsidy which some council members indicated they would like to revisit in the future.

In keeping with the intent of this resolution, 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 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. The following is a recap of Scenario 2, which was the majority of Council's preference and which was adopted on May 5, 2026.

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.

FISCAL IMPACT:

This resolution provides for an increase of 3.5% every year instead of 3.0%. This change will help the endowment to accumulate the necessary funds sooner and for the endowment to progress towards its goal of \$26.2 million and make the Fund self-sustaining by 2075.

MOTION:

I move that City Council adopt the Resolution updating the terms and requirements for the Cemetery Perpetual Care Fund.

ATTACHMENTS:

1. R-2026-XX Cemetery Perpetual Care Fund Revised

**A RESOLUTION OF HIGHLAND CITY, UTAH REQUIREMENTS OF THE CEMETERY
PERPETUAL CARE FUND**

WHEREAS, the Highland City Council finds that it is in the best interest of Highland City to create a Perpetual Care Fund ("Fund") for the Cemetery, and

WHEREAS, the Fund will create an endowment to provide for the long-term care and maintenance of the cemetery through the selling of burial plots, and

WHEREAS, there is a need to update regulations associated with operation and budgeting of the Fund.

NOW THEREFORE BE IT RESOLVED by the Council that a Perpetual Care Fund for the Cemetery is hereby revised as follows:

SECTION 1. The Cemetery Perpetual Care Fund Regulations are as follows:

- 1) All costs and revenues for the Cemetery will be managed in the Cemetery Perpetual Care Fund. In the event that expenses exceed revenues, the General Fund will be responsible for the deficit amount.
- 2) 75% of the costs that the General Fund has previously incurred from the land purchase and capital outlay of the Cemetery will be repaid from Cemetery Perpetual Care Fund revenues in excess of expenses to the General Fund. Repayment will only occur in years when revenues exceed expenses in the Perpetual Care Fund.
- 3) 25% of the costs any future capital outlay for the Cemetery will be subsidized by the General Fund.
- 4) 10% of the ongoing maintenance costs will be subsidized by the General Fund.
- 5) Once the Cemetery Perpetual Care Fund begins to have a cash balance, it will be set up as a Utah Public Treasurers' Investment Fund or other type of fund allowed by the Money Management Act.
- 6) Once plot sales conclude, only the interest from the endowment of the Cemetery Perpetual Care Fund will be spent on the Perpetual Care Fund's portion of the ongoing Cemetery maintenance and capital costs. Any difference between the interest revenue and costs will be subsidized by the General Fund.
- 7) All Cemetery fees shall raise approximately 3.5% at the beginning of every fiscal year to account for inflationary costs, and will be adopted with the fee schedule . Once the 3.5% increase is applied, fees will be rounded up to the nearest \$10 so that they stay at even dollar amount
- 8) As begun in 2025 and at least 5 years thereafter, this Fund and the Requirements with it will be evaluated to see if any changes should be made.

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 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.

SECTION 3. This resolution shall take effect on June 2, 2026.

PASSED and ADOPTED by Highland City Council this 2nd day of June 2026.

HIGHLAND CITY, UTAH

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder



CITY COUNCIL AGENDA REPORT

ITEM #5c

DATE: June 2, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Brian Patten, Fire Chief
 Erin Wells, City Administrator
SPONSORED BY: City Staff
SUBJECT: Annual Firework Restrictions Map & Open Burn Ban
TYPE: General City Management

PURPOSE:

City Council will consider reaffirming the areas restricted from fireworks in the City and the associated resolution.

STAFF RECOMMENDATION:

Staff recommends that the Council approve the annual Firework Restriction Map.

PRIOR COUNCIL DIRECTION:

On June 4, 2024, the Firework Restriction Map was affirmed by City Council.

BACKGROUND:

According to Utah Code Section 53-7-225, the following table summarizes the state code related to the sale and discharge of fireworks.

Holiday	Sale Dates	Discharge Dates/ Times
Independence Day	June 24 – July 25	July 2 – 5 from 11:00AM-11:00PM (extended to midnight on July 4)
Pioneer Day	June 24 – July 25	July 22 – 25 from 11:00AM-11:00PM (extended to midnight on July 24)
New Year’s Eve	December 29 – 31	December 31 from 11:00AM – January 1 at 1:00AM
Chinese New Year	February 4 – 6	February 6 from 11:00AM – February 7 at 1:00AM

Utah Code 15A-5-202.5 allows cities to ban fireworks or other ignition sources in areas due to existing or historical hazardous environmental conditions in mountainous or dry grass, within 200 feet of waterways, and in the wildland urban interface area.

The map proposed this year includes the same residential properties previously banned. It also adds all City-owned properties including buildings, utility structures, parks, etc. In addition, for clarity in communication to the public, staff has added all schools and properties owned by the Church of Jesus Christ of Latter-day Saints to the map in a different color. The City does not have the authority to ban

fireworks on these properties, but the property owners do and our understanding is that they historically have banned them and plan to continue to do so. An [electronic version of the map](#) is available on the City's website. In addition, a pdf version of the map is attached to this item. (The electronic map also includes Alpine City as it is useful for Lone Peak Fire who covers both cities.)

Staff will work with Chief Patten to distribute a map of the final restrictions to the State Fire Marshall for publication and distribution. State law requires firework retailers to display a sign at their register with the allowed dates and a map. Staff plans on publishing the map on our communication tools such as text/email alerts, social media, website, the newsletter, etc. and sending the information to the firework retailers in our City.

This resolution also reaffirms the City's ban on open fires except in landscaped yards in private residences with a hose or fire extinguisher nearby or in designated campfire pits in designated City Campgrounds. This restriction has been in place since 2017.

FISCAL IMPACT:

This item has no direct fiscal impact to the City.

MOTION:

I move that the City Council Approve Resolution Restricting Fireworks and Open Fires in Highland City.

ATTACHMENTS:

1. Resolution
2. Firework Restriction Map

**A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH
RESTRICTING FIREWORKS AND OPEN FIRES IN HIGHLAND CITY**

WHEREAS, the City Council finds that it is in the public interest to address fireworks due to environmental issues (weather conditions and dry fuel loads), topographical considerations (mountainous terrain, wildland interface, brush covered areas throughout the city), public safety concerns (people, structures, waterways, washes, and property), etc. in Highland City, Highland Utah; and

WHEREAS, the City Councils finds that historical hazardous environmental conditions have existed in areas outlined on the attached map in at least two of the preceding five years.

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

1. The ignition and discharge of ALL fireworks is prohibited within the City of Highland in the areas outlined on the attached map.
2. Open fire, campfires, and igniting and burning in fire pits are prohibited except in landscaped yards in private residence with a hose or fire extinguisher nearby or in designated campfire pits in designated City Campgrounds. Small portable screened fire enclosures and gas barbecues are permitted at private residences; and
3. 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.
4. This resolution shall take effect on June 2, 2026

PASSED and ADOPTED by Highland City Council this 2nd day of June, 2026.




HIGHLAND CITY, UTAH

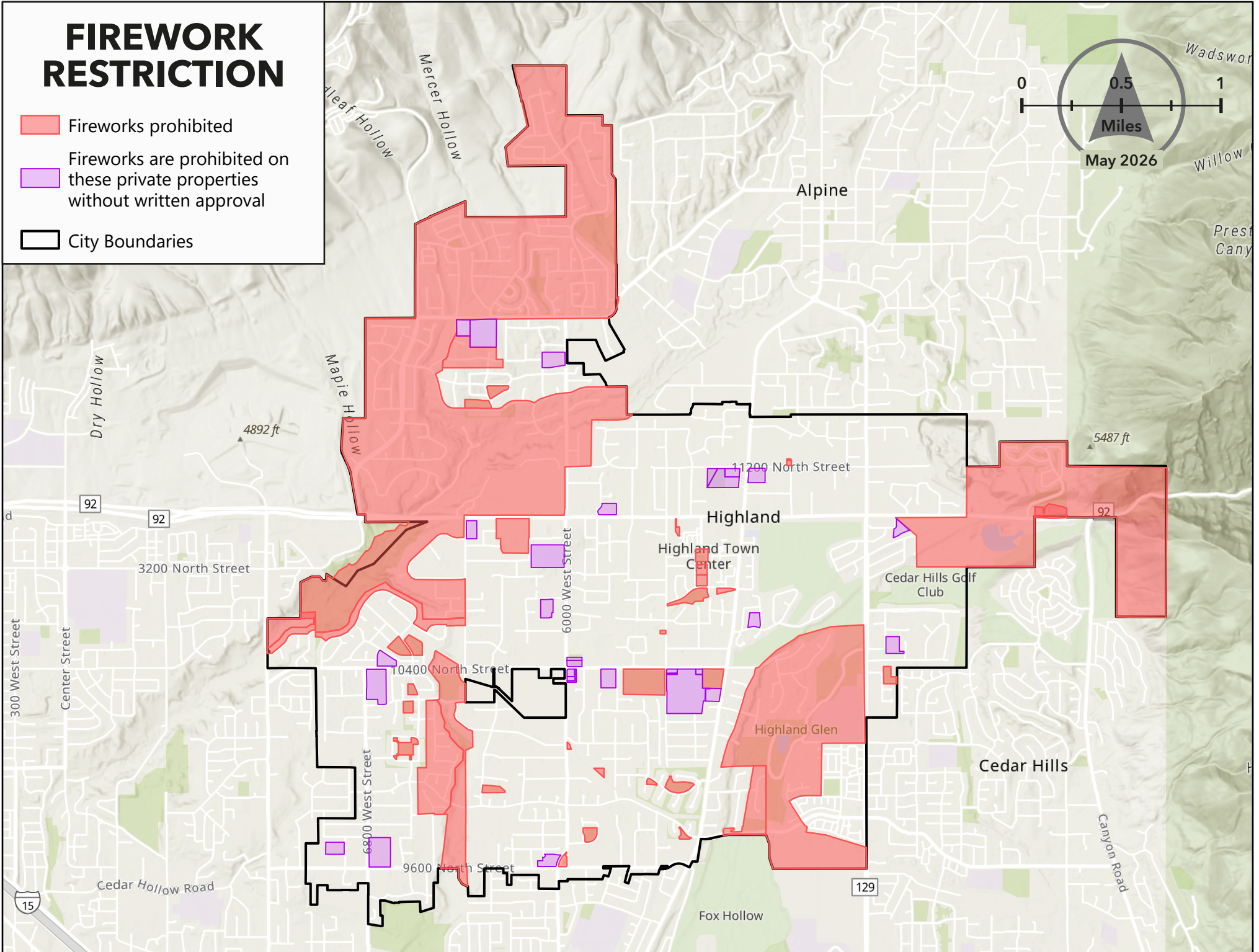
Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder

FIREWORK RESTRICTION

-  Fireworks prohibited
-  Fireworks are prohibited on these private properties without written approval
-  City Boundaries





CITY COUNCIL AGENDA REPORT

ITEM #6a

DATE: June 2, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Erin Wells, City Administrator
SPONSORED BY: City Staff
SUBJECT: Updates to the Draft Interim Budget for FY 2026-2027
TYPE: General City Management

PURPOSE:

Staff will report to the City Council on the changes made to the draft interim budget since the Council approved the Tentative Budget on May 5, 2026 and seek input from the Council.

STAFF RECOMMENDATION:

Staff requests Council provide any feedback on the changes proposed by staff as well as any other aspect of the budget ahead of the Interim Budget adoption on June 16, 2026.

PRIOR COUNCIL DIRECTION:

The Council has met a number of times to discuss the budget including: the Council Budget Retreat on February 5, Budget Work Sessions on April 14 and April 29, individual budget meetings with the City Administrator and Assistant City Administrator, and the Tentative Budget Adoption on May 5. Input from each of those discussions has been incorporated into the attached budget document.

BACKGROUND:

The City is required by State law to adopt 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).

As has been previously discussed, notable items in the budget include:

- Revenue
 - 3% projected growth in property and sales tax
 - Reimbursement of approximately \$260,000 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

Changes made to the latest draft of the budget since the Tentative Budget adoption by Council are detailed in the attached budget document. A summary of the changes is as follows:

- The finalization of the budget in the Cemetery Fund based on the newly adopted rates by Council, which includes a transfer of \$49,015 into the General Fund to continue the payback. Staff also added funds for uniforms for the now dedicated Cemetery employees.
- Small changes to the adopted Final Lone Peak Budget, which in total, increased the total assessment to the City by \$5,744.
- Adjustments made as recommended by the Pay Plan update. The 4% originally budgeted is sufficient for a majority of our employees. However, the pay plan update recommends an additional 0.5% spread across some employees in the organization. The impact of this change is spread across a number of departments and funds according to the funds each employees is assigned to based on their work duties.
- Slight adjustments to wages based on new hires in existing positions.
- The addition of an \$8,425 add-on to our website software to comply with new federal regulations on ADA accessibility for documents.
- A \$2,000 increase to better account for tools and supplies for the Public Works shop.
- The addition of a \$3,000 budget dedicated to the City Open House each year.

Other changes staff thought might happen include:

- Adjustments to the IT budget. Staff believes the IT fund and charges currently budgeted are sufficient for the upcoming year and anticipates no additional changes.
- Changes to the garbage rates based on North Pointe's rate increases. Staff has recently been contacted by North Pointe who has indicated they are rethinking their fee increases. Staff is recommending to wait and see what the North Pointe Board decides in late June and then making any adjustments to rates and the budget that may be needed then.

Additional items that staff anticipates could still change prior to the Interim Budget adoption are:

- Recommended pay adjustments for Elected Officials. Staff is looking for direction on this item tonight.
- Costs for Library Seasonal employees. In final review of the budget, staff realized that this number may have been underestimated. Staff is working to finalize that.
- Certified tax rate which will be provided by Utah County in mid-June.

FISCAL IMPACT:

The draft interim 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 draft budget document.

MOTION:

Not applicable. This item is for discussion purposes only.

ATTACHMENTS:

1. FY27 Draft Interim Budget 6-2-26



HIGHLAND CITY

Fiscal Year 2026-2027 Draft Interim Budget

June 2, 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	\$ 15,018,317	\$ 14,717,550	\$ 300,767	\$ 80,000	\$ 4,599,739
Cemetery Perpetual Fund	\$ 49,015	\$ 401,320	\$ 383,311	\$ 18,009	\$ -	\$ 67,024
Library Fund	\$ 81,746	\$ 603,923	\$ 596,452	\$ 7,471	\$ -	\$ 89,217
Parks Tax Fund	\$ 467,741	\$ 410,000	\$ 405,000	\$ 5,000	\$ 200,000	\$ 272,741
Building & Development Fund	\$ 573,028	\$ 953,000	\$ 952,088	\$ 912	\$ 267,000	\$ 306,940
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	\$ 3,737,000	\$ 3,736,482	\$ 518	\$ 586,000	\$ 3,580,545
Pressurized Irrigation Fund	\$ 5,149,735	\$ 3,098,000	\$ 2,704,643	\$ 393,357	\$ -	\$ 5,543,092
Storm Sewer Fund	\$ 2,455,490	\$ 1,223,000	\$ 1,222,911	\$ 89	\$ 273,000	\$ 2,182,579
Culinary Water Fund	\$ 2,347,078	\$ 2,158,000	\$ 2,157,011	\$ 989	\$ 150,000	\$ 2,198,067
Utility Transportation Fund	\$ 602,602	\$ 1,370,000	\$ 1,369,551	\$ 449	\$ -	\$ 603,051
Internal Service IT Fund	\$ 1,676	\$ 53,826	\$ 52,150	\$ 1,676	\$ -	\$ 3,352
TOTAL - ALL FUNDS	\$ 26,959,047	\$ 32,369,469	\$ 31,639,288	\$ 730,181	\$ 2,539,000	\$ 25,150,228

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	855,205		
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	\$ 14,781,302		
TRANSFERS IN:							
Transfers In From Other Financial Sources	\$ 360,044	\$ 949,000	\$ 253,902	\$ -	\$ -		
Transfer from Cemetery Perpetual Fund	-	-	-	100,898	49,015		
Transfer from Pressurized Irrigation Fund	-	-	-	108,000	108,000		
TOTAL TRANSFERS IN	\$ 360,044	\$ 949,000	\$ 253,902	\$ 208,898	\$ 157,015		
TOTAL REVENUE & TRANSFERS IN	\$ 16,238,491	\$ 13,904,300	\$ 13,828,154	\$ 13,757,892	\$ 14,938,317		
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	363,732		
Administrative	502,756	568,478	632,974	668,748	764,225		
Human Resources	-	233	79,903	113,934	139,236		
Auditor	13,500	13,900	13,900	20,000	20,000		
Finance	213,065	232,492	92,047	103,507	103,722		
Recorder	104,472	131,262	110,950	177,320	132,046		
Treasurer	58,637	64,900	88,798	103,364	122,610		
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	77,256		
Police	2,735,870	2,857,933	3,080,145	3,202,312	3,366,281		
Emergency Services	2,251,705	2,458,504	2,656,045	3,064,225	2,980,871		
Building Inspection	362,777	81,901	54,106	55,885	69,431		
Streets and Roads	838,767	664,980	762,735	981,493	1,069,551		
Engineering	278,263	211,287	167,743	221,736	216,163		
Parks and Recreation	829,749	1,544,385	1,481,859	1,989,482	2,112,153		
Community Events	128,850	145,518	189,078	195,872	271,642		
Garbage	1,141,844	1,385,415	1,403,045	1,571,571	1,642,848		
TOTAL DEPT ALLOCATIONS	\$ 10,065,782	\$ 10,892,763	\$ 11,403,192	\$ 13,239,205	\$ 13,829,550		

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	\$ 14,717,550		
OPERATING SURPLUS(DEFICIT)	\$ 1,407,126	\$ 822,537	\$ 239,939	\$ 0	\$ 300,767		

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	289,541
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	93,064
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	\$ 855,205
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	49,015
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	\$ 157,015
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	\$ 15,018,317
	TOTAL GENERAL FUND EXPENDITURES	\$ 14,831,365	\$ 13,081,763	\$ 13,588,215	\$ 13,960,171			\$ 14,717,550
	Surplus (Deficit)	\$ 1,407,126	\$ 822,537	\$ 239,939	\$ -			\$ 300,767

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	16,893	2,040	
10-42-14	Salaries/Wages Part-Time	-	44,336	80,810	41,439	88,499	88,920	421	
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	363,732	(27,850)	

**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	208,203	41,679	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	89,387	12,800	Shifting away from development fund allocations.
10-43-14	Salaries/Wages Part-Time	7,934	1,656	3,099	1,144	5,987	33,215	27,228	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	764,225	95,477	

**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	50,897	15,196	Shifting employee allocations.
10-44-12	Overtime	-	-	98	-	-	-	-	
10-44-13	Employee Benefits	-	-	17,202	10,036	19,586	26,281	6,695	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	139,236	25,302	

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	58,839	303	Shifting employee allocations
10-46-12	Overtime	16	253	-	-	-	-	-	
10-46-13	Employee Benefits	39,782	62,822	24,287	12,659	25,866	25,453	(413)	
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	103,722	215	

**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	60,145	9,114	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	38,169	5,140	
10-48-14	Salaries/Wages Part-Time	-	-	4,353	1,870	8,069	13,061	4,992	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	122,610	19,246	

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									
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									
10-52-11	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	4,067	2,308	
10-53-14	Salaries/Wages Part-Time	-	3,351	10,401	5,865	18,203	19,390	1,187	
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	27,090	13,590	Annual Increase, Document Accessibility (Federal requirement)
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	77,256	34,214	

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	3,340,281	163,969	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	3,366,281	163,969	

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	284,978	37,802	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	2,695,893	(121,156)	Wage market adjustment, new formula
	TOTAL EXPENDITURES	2,251,705	2,458,504	2,656,045	1,531,888	3,064,225	2,980,871	(83,354)	

**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	136,327	10,956	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	71,994	4,885	
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	6,400	400	
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	1,069,551	88,058	

**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	80,788	(4,342)	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	33,895	(1,231)	
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	216,163	(5,573)	

**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	441,241	31,039	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	271,119	39,350	
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	196,263	15,842	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 FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 TO FY2027	NOTES
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	4,400	400	
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	2,112,153	122,671	

**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	67,571	61,704	Council Priority - conversion 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	29,832	22,990	Council Priority - conversion to full time position
10-72-14	Salaries/Wages Part-Time	-	461	39,799	13,445	43,013	23,679	(19,334)	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	53,000	10,500	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	271,642	75,770	

**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	10,744	(12,814)	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	7,462	(5,779)	
10-73-14	Salaries/Wages Part-Time	-	691	648	535	2,649	8,540	5,891	
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	1,642,848	71,277	

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	369,720	54,720	Appears to be misallocated revenue
21-32-04	Opening/Closing	-	-	-	7,250	60,000	26,100		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	401,320	(51,141)	
EXPENDITURES & TRANSFERS									
21-43-11	Salaries/Wages Full-Time	74,501	83,672	108,109	66,861	152,875	111,641	(41,234)	Shifting from multiple employees to sexton & 2 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	53,439	(32,404)	Shifting from multiple employees to sexton & 2 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 & 2 part-time
21-43-15	Salaries/Wages Part-Time	-	-	10,031	-	14,428	32,125	17,697	Shifting from multiple employees to sexton & 2 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	-		
21-43-30	Uniforms						1,500		Sexton and two part-time employees	
21-90-90	Transfer to General Fund	252,044	-	145,902	-	100,898	49,015	(51,883)	Prior Year Fund Balance	
	TOTAL EXPENDITURES & TRANSFERS	548,111	295,653	413,709	155,028	474,038	383,311	(92,227)		
	Surplus (Deficit)	(208,018)	145,901	(12,447)	6,946	12,323	18,009			

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	170,831	55,491	Transition of PT to FTE, employee reallocation
22-43-12	Overtime	-	-	44	-	-	-	-	
22-43-13	Employee Benefits	45,069	49,838	51,179	34,020	56,895	120,101	63,206	Transition of PT to FTE, staff change, employee reallocation
22-43-14	Seasonal Employees						5,000		Correct amount?
22-43-14	Salaries/Wages Part-Time	114,761	137,535	148,331	79,741	159,458	168,210	8,752	Additional staff member to help with TLC demand, employee reallocation
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										
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027	CHANGE FY2026 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	596,452	139,704		
	Surplus (Deficit)	33,562	(4,115)	(16,109)	113,251	-	7,471			

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						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 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	267,000	76,640		
TOTAL REVENUES		284,818	1,489,492	942,762	418,443	1,129,923	953,000	(176,923)		
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	207,813	40,743	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	104,494	27,764	Council priority - Planner Tech Position converted from PT	
24-52-14	Salaries/Wages Part-Time	-	17,992	12,996	5,788	16,264	18,431	2,167		

FUND 24										
BUILDING AND DEVELOPMENT FUND										
		ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE		
ACCT	DESCRIPTION	FY2023	FY2024	FY2025	ACTUALS	BUDGET	BUDGET	FY2026		
					DEC 2025	FY2026	FY2027	TO FY2027	NOTES	
24-52-21	Professional Org. Memberships	-	-	154	-	1,000	1,000	-		
24-52-22	Public Notices	-	40	-	-	1,000	1,000	-		
24-52-23	Mileage Reimbursement	-	210	94	73	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	-		
24-52-30	Uniforms	-	87	200	82	100	500	400		
24-52-31	Plat Recording Fees	-	256	1,004	294	2,200	1,000	(1,200)		
24-52-32	Planner & Professional Svc	-	21,881	2,201	800	8,640	8,640	-		
24-52-33	Continuing Education	-	722	2,905	614	7,125	7,125	-		
24-52-35	Phone Reimbursement	-	254	-	498	1,380	1,380	-		
24-52-74	Capital Outlay Equipment	-	-	31,290	-	-	-	-		
24-52-75	Internal Service IT Expense	-	-	-	-	-	2,810	-		
24-52-36	Appeal Authority	-	738	-	-	3,500	3,500	-		
	TOTAL PLANNING & ZONING EXP.	2,778	186,844	404,950	161,112	320,084	362,768	39,874		
	BUILDING INSPECTION EXPENDITURES									
24-58-11	Salaries/Wages Full-Time	2,872	161,636	158,581	79,930	205,663	198,006	(7,657)	Building slowing - reallocation of employees	
24-58-12	Overtime	108	7,561	8,727	3,877	8,000	8,000	-		
24-58-13	Employee Benefits	193	83,132	86,877	45,690	114,657	115,448	791		
24-58-14	Salaries/Wages Part-Time	-	220	3,764	1,852	10,819	11,251	432		
24-59-11	Allocated Salaries/Wages Full-Time	2,441	117,876	209,239	104,156	204,525	85,284	(119,241)		
24-59-12	Allocated Overtime	-	4,154	4,405	2,084	2,000	2,000	-		
24-59-13	Allocated Employee Benefits	77	55,013	91,710	47,535	71,822	42,925	(28,897)		
24-59-14	Allocated Wages/Salaries Part-Time	-	487	3,126	1,736	4,627	9,630	5,003		
24-58-21	Professional Org. Memberships	-	156	550	64	700	700	-		
24-58-22	Community Engagement	-	-	-	-	850	850	-		
24-58-23	Mileage Reimbursement	-	273	12	-	500	500	-		
24-58-24	Tools, Supplies & Postage	-	251	49	399	200	200	-		
24-58-25	Fuel Expenditure Vehicles	-	2,392	2,104	1,148	3,500	3,500	-		
24-58-26	Technical Manuals & Code Books	-	2,003	946	440	2,000	2,000	-		

FUND 24										
BUILDING AND DEVELOPMENT FUND						MID-YEAR	ADOPTED	PROPOSED	CHANGE	
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	FY2026	
		FY2023	FY2024	FY2025	DEC 2025	FY2026	FY2027		TO FY2027	NOTES
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	539,054	(202,509)		
	TOTAL EXPENDITURES	8,469	818,708	1,126,507	522,580	1,129,923	952,088	(180,645)		
	Surplus (Deficit)	276,349	670,784	(183,745)	(104,137)	-	912			

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					MID-YEAR	ADOPTED	PROPOSED	CHANGE		
ACCT	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	FY2026		
		FY2023	FY2024	FY2025	DEC 2025	FY2026	FY2027	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 FY2023	ACTUALS FY2024	ACTUALS FY2025	ACTUALS DEC 2025	BUDGET FY2026	BUDGET FY2027	FY2026 TO FY2027	NOTES	
	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	586,000	333,000	Capital projects
	TOTAL REVENUES	2,849,730	3,440,124	3,065,134	1,538,754	3,616,567	3,737,000	120,433	
EXPENDITURES									
52-40-11	Salaries/Wages Full-Time	189,530	149,273	165,020	82,188	167,304	213,408	46,104	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	121,463	32,604	
52-40-14	Salaries/Wages Part-Time	-	3,858	6,863	6,174	15,817	14,937	(880)	
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					MID-YEAR	ADOPTED	PROPOSED	CHANGE	
ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	ACTUALS DEC 2025	BUDGET FY2026	BUDGET FY2027	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	2,400	400	
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	3,736,482	119,914	
	Surplus (Deficit)	(1,414,224)	1,375,945	405,538	200,727	-	518		

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	267,750	24,112	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	133,651	4,385	
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	14,937	(880)	
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	393,000	267,221		
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	1,900	400		
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										
		ACTUALS	ACTUALS	ACTUALS	MID-YEAR	ADOPTED	PROPOSED	CHANGE		
ACCT	DESCRIPTION	FY2023	FY2024	FY2025	ACTUALS	BUDGET	BUDGET	FY2026	NOTES	
					DEC 2025	FY2026	FY2027	TO FY2027		
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	3,097,643	(67,378)		
	Surplus (Deficit)	769,984	1,530,621	(1,727,153)	(693,970)	-	357			

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	273,000	78,192	Planned capital projects
TOTAL REVENUES		988,408	1,051,332	1,030,002	481,461	1,144,696	1,223,000	78,304	
EXPENDITURES									
54-40-11	Salaries/Wages Full-Time	170,244	170,742	163,236	80,735	157,607	167,830	10,223	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	93,084	8,163	
54-40-14	Salaries/Wages Part-Time	-	3,858	7,097	6,174	61,577	72,197	10,620	
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	1,222,911	78,215			
	Surplus (Deficit)	240,502	544,372	359,505	71,136	-	89				

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	317,902	29,385	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	148,509	3,888	
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	14,937	(19,091)	
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	2,200	400	
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	2,157,011	121,163		
	Surplus (Deficit)	748,171	114,269	606,371	95,946	-	989			

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	81,081	1,207	
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	42,430	630	
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	
TOTAL EXPENDITURES		943,825	1,422,486	1,021,957	88,133	1,249,104	1,369,551	120,447	
Surplus (Deficit)		229,022	(180,745)	256,464	555,410	-	449		

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)	
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)	
	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 Adopted Tentative Budget to Draft Interim Budget

General Fund:

General Fund Revenues			Previous Amount	Change	New Amount
10-30-93	Transfer from Cemetery Perpetual Care	Fund Study finalized	-	49,015	49,015
10-38-91	Lone Peak Assessment Refund	Increase in fire budget	288,938	603	289,541
10-38-94	Alpine Reimbursement	Pay plan adjustment	93,017	47	93,064
Total Revenues			49,665		
General Fund Expenditures			Previous Amount	Change	New Amount
10-42-13	Court Benefits	Recently hired employee to fill an existing position	16,883	10	16,893
10-42-14	Court PT Wages	Recently hired employee to fill an existing position	88,814	106	88,920
10-43-11	Admin Wages	Pay plan adjustment	207,803	400	208,203
10-43-13	Admin Benefits	Pay plan adjustment	89,283	104	89,387
10-43-14	Admin PT Wages	Pay plan adjustment	33,109	106	33,215
10-44-11	HR Wages	Pay plan adjustment	50,303	594	50,897
10-44-13	HR Benefits	Pay plan adjustment	26,143	138	26,281
10-46-11	Finance Wages	Pay plan adjustment	58,135	704	58,839
10-46-13	Finance Benefits	Pay plan adjustment	25,286	167	25,453
10-48-11	Treasurer Wages	Pay plan adjustment	59,554	591	60,145
10-48-13	Treasurer Benefits	Pay plan adjustment	37,967	202	38,169
10-48-14	Treasurer PT Wages	Pay plan adjustment	12,394	667	13,061
10-53-13	Communications Benefits	Pay plan adjustment	4,023	44	4,067
10-53-14	Communications PT Wages	Pay plan adjustment	18,931	459	19,390
10-53-26	Website Add-in	Document accessibility add-in (federal requirement)	18,665	8,425	27,090
10-54-31	Lone Peak Police Assessment	Shift in retirement numbers	3,342,158	(1,877)	3,340,281
10-57-11	Lone Peak Admin Assessment	Dispatch increase	283,635	1,343	284,978
10-57-31	Lone Peak Fire Assessment	Increased billing costs	2,689,615	6,278	2,695,893
10-60-11	Streets Wages	Pay plan adjustment	136,222	105	136,327
10-60-13	Streets Benefits	Pay plan adjustment	71,969	25	71,994
10-60-47	Tools and Supplies	Proper accounting of costs	6,000	400	6,400
10-66-11	Engineer Wages	Pay plan adjustment	80,369	419	80,788
10-66-13	Engineer Benefits	Pay plan adjustment	33,796	99	33,895
10-70-11	Parks Salaries	Pay plan adjustment	436,151	5,090	441,241
10-70-13	Parks Benefits	Pay plan adjustment	269,930	1,189	271,119
10-70-15	Parks PT Wages	Pay plan adjustment	196,213	50	196,263
10-70-40	Tools and Supplies	Proper accounting of costs	4,000	400	4,400
10-72-11	Events Salaries	Pay plan adjustment	66,339	1,232	67,571
10-72-13	Events Benefits	Pay plan adjustment	29,500	332	29,832
10-72-14	Events PT Salaries	Pay plan adjustment	23,202	477	23,679
10-72-63	Community Enrichment	Open House Costs	50,000	3,000	53,000
10-73-11	Garbage Wages	Pay plan adjustment	10,595	149	10,744
10-73-13	Garbage Benefits	Pay plan adjustment	7,397	65	7,462
10-73-14	Garbage PT Wages	Pay plan adjustment	8,216	324	8,540
Total Expenditures			31,817		
Total General Fund			17,848		

Changes from Adopted Tentative Budget to Draft Interim Budget

Cemetery Fund:					
Cemetery Fund Revenues			Previous Amount	Change	New Amount
21-32-01	Cemetery Plot Sales	Revised revenues based on YTD actuals and new rates	331,800	37,920	369,720
21-32-04	Opening/Closing	Revised revenues based on YTD actuals and new rates	15,000	11,100	26,100
Total Revenues			49,020		
Cemetery Fund Expenditures			Previous Amount	Change	New Amount
21-43-11	Wages	Pay plan adjustment	111,401	240	111,641
21-43-15	PT Wages	Pay plan adjustment	53,383	56	53,439
21-43-30	Uniforms	Sexton and part-time positions	-	1,500	1,500
21-90-90	Transfer to General Fund	Fund Study finalized	-	49,015	49,015
Total Expenditures			50,811		
Total Cemetery Fund			(1,791)		
Library Fund:					
Library Fund Revenues			Previous Amount	Change	New Amount
			-		-
Total Revenues			-		
Library Fund Expenditures			Previous Amount	Change	New Amount
22-43-11	Wages	Pay plan adjustment	169,113	1,718	170,831
22-43-13	Benefits	Pay plan adjustment	119,480	621	120,101
22-43-14	PT Wages	Pay plan adjustment	165,965	2,245	168,210
Total Expenditures			4,584		
Total Library Fund			(4,584)		
Building and Development Fund:					
Building and Development Fund Revenues			Previous Amount	Change	New Amount
24-39-90	PY Carryover	Adjustment due to pay plan implementation	265,000	2,000	267,000
Total Revenues			2,000		
Building and Development Fund Expenditures			Previous Amount	Change	New Amount
24-52-11	Planning Wages	Pay plan adjustment	207,658	155	207,813
24-52-13	Planning Benefits	Pay plan adjustment	104,453	41	104,494
24-52-14	Planning PT Wages	Pay plan adjustment	18,385	46	18,431
24-59-11	Building Wages	Pay plan adjustment	84,859	425	85,284
24-59-13	Building Benefits	Pay plan adjustment	42,791	134	42,925
24-59-14	Building PT Wages	Pay plan adjustment	9,272	358	9,630
Total Expenditures			1,159		
Total Building and Development Fund			841		

Changes from Adopted Tentative Budget to Draft Interim Budget

Sewer Fund:					
Sewer Fund Revenues			Previous Amount	Change	New Amount
52-38-95	PY Carryover	Adjustment due to pay plan implementation	585,000	1,000	586,000
			-	-	-
		Total Revenues		1,000	
Sewer Fund Expenditures			Previous Amount	Change	New Amount
52-40-11	Wages	Pay plan adjustment	212,389	1,019	213,408
52-10-13	Benefits	Pay plan adjustment	121,170	293	121,463
52-40-14	PT Wages	Pay plan adjustment	14,382	555	14,937
52-40-34	Tools and Supplies	Proper accounting of costs	2,000	400	2,400
				-	
		Total Expenditures		2,267	
		Total Sewer Fund		(1,267)	
Pressurized Irrigation Fund:					
Pressurized Irrigation Fund Revenues			Previous Amount	Change	New Amount
			-	-	-
		Total Revenues		-	
Pressurized Irrigation Fund Expenditures			Previous Amount	Change	New Amount
53-40-11	Wages	Pay plan adjustment	266,732	1,018	267,750
53-10-13	Benefits	Pay plan adjustment	133,358	293	133,651
53-40-14	PT Wages	Pay plan adjustment	14,382	555	14,937
53-40-37	Tools and supplies	Proper accounting of costs	1,500	400	1,900
53-40-87	Capital Asset Savings	Adjustment due to pay plan implementation	395,000	(2,000)	393,000
				-	
		Total Expenditures		266	
		Total Pressurized Irrigation Fund		(266)	
Storm Sewer Fund:					
Storm Sewer Fund Revenues			Previous Amount	Change	New Amount
54-38-95	PY Carryover Budgeted	Adjustment due to pay plan implementation	261,000	12,000	273,000
			-	-	-
		Total Revenues		12,000	
Storm Sewer Fund Expenditures			Previous Amount	Change	New Amount
54-40-11	Wages	Pay plan adjustment	166,811	1,019	167,830
54-10-13	Benefits	Pay plan adjustment	91,857	1,227	93,084
54-40-14	PT Wages	Pay plan adjustment	61,972	10,225	72,197
				-	
		Total Expenditures		12,471	
		Total Storm Sewer Fund		(471)	

Changes from Adopted Tentative Budget to Draft Interim Budget

Culinary Water Fund:

Culinary Water Fund Revenues		Previous Amount	Change	New Amount
		-		-
Total Revenues			<u>-</u>	
Culinary Water Fund Expenditures		Previous Amount	Change	New Amount
55-40-11	Wages	316,883	1,019	317,902
55-10-13	Benefits	148,217	292	148,509
55-40-14	PT Wages	14,382	555	14,937
55-40-37	Tools and Supplies	1,800	400	2,200
Total Expenditures			<u>2,266</u>	
Total Culinary Water Fund			<u><u>(2,266)</u></u>	

Utility Transportation Fund:

Utility Transportation Fund Revenues		Previous Amount	Change	New Amount
		-		-
Total Revenues			<u>-</u>	
Utility Transportation Fund Expenditures		Previous Amount	Change	New Amount
56-40-11	Wages	80,976	105	81,081
56-10-13	Benefits	42,405	25	42,430
Total Expenditures			<u>130</u>	
Total Utility Transportation Fund			<u><u>(130)</u></u>	