Minutes of a special work meeting held April 15, 2026 at Sunset City Hall, 200 West 1300 North, Sunset, Utah; Mayor Wiggill presiding.

REGULAR SESSION

Mayor and Council Present:

Scott Wiggill	Mayor
Ricky Carlson	Council Member
Katherine Hunter	Council Member
Nancy Smalling	Council Member
Hope Thompson	Council Member

City Employees Present:

Brett Jamison	Police Chief
Jason Monroe	Public Works Director
Nicole Supp	Recorder
Alyssa Rodriguez	Court Supervisor

Excused:

Nakisha Rigley	Council Member

The special work session was called to order at 7:06 p.m. by Mayor Wiggill.

Council Member Carlson made a motion to move into a special work session and Council Member Smalling seconded the motion. The motion passed unanimously with Council Members Carlson, Hunter, Smalling and Thompson voting yes.

SPECIAL SESSION:

1. **Discuss FY 2026 Budget and FY 2027 Budget:** Mayor Wiggill then invited Recorder Supp to discuss the FY 2026 budget.

   Recorder Supp explained that there had not been many changes to the budget but wanted to specifically address the general revenues page. She explained that after speaking with the City Auditor, it was determined that the prior presentation of the budget had unintentionally included a transfer from the fund balance on the general revenues page. Recorder Supp stated that the amount previously shown represented the amount budgeted from the fund balance to cover expenditures, and leaving it in had not accurately reflected the true budget situation. Recorder Supp stated that the correction reduced the projected total fund balance to 22.63% of the state statute requirement, leaving approximately $500,987 in fund balance going into the new fiscal year.

   Recorder Supp further explained that if the FY 2027 projected ending fund balance carried forward as shown, the balance would drop to approximately 6.9%. Recorder Supp informed the Council that significant budget decisions would need to be made during the meeting and requested that Council Members avoid side conversations so each member could speak individually and the discussion could proceed efficiently.

Recorder Supp then moved to the Mayor and Council budget section and explained that a previously requested 5% increase for the Mayor and Council compensation would increase the account by $1,015 and would also require an additional $80 increase to the FICA account. Recorder Supp asked whether the Council wished to keep or remove the request.

Council Member Smalling stated a preference to remove the increase.

Council Member Hunter clarified that her original concern specifically related to the Mayor's compensation and expressed the opinion that the Mayor should receive more compensation than Council Members due to the amount of work required of the position. Council Member Hunter stated that neighboring cities generally paid their mayors approximately double what Council Members received and suggested a compensation level around $12,000 annually. Council Member Hunter emphasized that the comment was not directed personally at Mayor Wiggill but was instead related to the position itself.

Council Member Thompson asked whether the compensation comparison included compensation the mayor received from serving on outside boards.

Council Member Carlson responded that outside board compensation was unrelated to the role of mayor and should not be included in the comparison.

Recorder Supp stated that the Mayor's current compensation was almost double the Council compensation.

Mayor Wiggill acknowledged the comments regarding the amount of work performed by the mayor but stated that, given the City's tight budget and shortfall, the increase should likely be eliminated entirely at this time.

Council Member Smalling agreed and stated that although the Mayor performed more duties than Council Members, the City needed to prioritize maintaining operations and covering expenses before considering compensation increases.

Mayor Wiggill summarized that the consensus appeared to be eliminating the increase request. Council Member Carlson agreed with eliminating the increase. Recorder Supp confirmed that the increase would not be added into the budget.

Recorder Supp then reminded the Council that all employee wage accounts currently included the previously discussed 5% employee increases and asked whether the Council still supported those adjustments.

Council Member Carlson questioned whether employee increases should also be reconsidered in light of the earlier discussion about eliminating elected official increases and the need to be good stewards of taxpayer money.

Council Member Smalling disagreed and stated that City employees relied on their wages as their primary livelihood, unlike Council Members. Council Member Smalling expressed the opinion that employees should remain the City's priority and stated support for employee raises.

Council Member Carlson reiterated the importance of fiscal responsibility to taxpayers.

Council Member Hunter stated support for providing employees with a cost-of-living adjustment but expressed concern that a 5% increase might be too high given the City's budget situation. Council Member Hunter noted that many professionals were currently receiving 2% to 3% cost-of-living adjustments and suggested that a 4% increase would still remain competitive and aligned with inflation while better fitting the City's financial situation.

Council Member Thompson suggested postponing the decision regarding employee increases until after reviewing the remainder of the budget. Council Member Thompson stated that the Council could revisit the issue later in the meeting after determining what the City could realistically afford and whether additional compensation adjustments for the mayor might also be possible.

Council Member Hunter noted that the proposed mayoral increase involved only a few thousand dollars, whereas employee cost-of-living increases represented a much larger overall budget impact.

Director Monroe asked for clarification regarding the FY 2027 recreation budget page and noted that the City appeared to be approximately $674,000 over budget. Director Monroe stated that even if all Public Works budget items were removed, the City would still remain approximately $100,000 over budget. Director Monroe asked what had caused the significant change and whether the City had been operating with similar deficits in prior years.

Recorder Supp explained that the issue primarily related to the beginning fund balance. Recorder Supp stated that the previous presentation had included approximately $600,000 from the fund balance in order to artificially balance the budget and acknowledged that it should not have been presented that way. Recorder Supp explained that the revised presentation now accurately reflected the amount the City needed to cover.

Director Monroe clarified that Public Works budgets had not increased substantially and asked whether the City had historically operated with a $600,000 General Fund deficit.

Recorder Supp stated uncertainty regarding prior years and noted that this was only the fourth budget she had prepared. Recorder Supp suggested that revenues may have decreased but stated she did not know for certain. Director Monroe clarified that the question was not intended as criticism of Recorder Supp's work but was simply an effort to understand how the budget had historically been balanced.

Council Member Hunter asked whether the figures included approximately $200,000 for an additional project previously discussed.

Recorder Supp explained that transfers from the General Fund into Public Works had occurred almost every year during her tenure. Recorder Supp further stated that the prior year had included a transfer of approximately $900,000 from the General Fund to the Public Works Capital Project Fund.

Recorder Supp explained that the Council essentially had three options moving forward: cut enough expenditures to reduce the deficit, raise taxes, or transfer funds back from Public Works Capital Project reserves into the General Fund. Recorder Supp noted that the Public

Works Fund currently held approximately $2,049,000 in reserves, making a transfer a possible option.

Director Monroe calculated that even after accounting for the current year budget needs and a transfer of approximately $623,000, the Public Works Capital Project reserve would still remain around $1.1 million.

Council Member Smalling noted that the budget also reflected increased dispatch costs. Recorder Supp confirmed that those dispatch costs were included within the Sub Fund accounts. Council Member Smalling noted that the increased dispatch costs represented a significant jump for the City budget. Director Monroe agreed.

Council Member Thompson asked a question regarding page seven of the General Fund expenditures and specifically referenced line item 10-61-60. Council Member Thompson asked why the City's insurance costs had increased by more than 4% compared to the prior year, noting that the FY 2025 actual amount had been approximately $375 while the FY 2026 approved amount was significantly higher.

Director Monroe explained that wages had also increased and stated that adjustments still needed to be reviewed with Treasurer Roth. Director Monroe further explained that recreation previously had full-time wages assigned within that department, but those wages had since been absorbed into the streets budget, which also shifted the associated insurance costs. Council Member Thompson questioned whether all of the insurance costs had been transferred. Director Monroe confirmed that both the wages and insurance costs had been moved and encouraged the Council to compare the wage line items.

Recorder Supp added that insurance costs varied depending on employee coverage selections. She explained that some employees may have selected different insurance plans, may not have taken the H&D waiver, or may have family coverage plans. Recorder Supp stated that family plans were substantially more expensive than single coverage plans and noted that the City previously had more employees with single coverage. Director Monroe agreed and confirmed that family plans cost considerably more than single coverage.

Recorder Supp then returned discussion to the Court budget and informed the Council that a letter had been received from the Administrative Office of the Courts indicating judges would receive a 2.5% increase that year. Recorder Supp explained that if the City approved employee increases above 2.5%, the judge would receive the same percentage increase approved for City employees. Council Member Smalling clarified that if City employees received a 5% increase, the judge would also receive a 5% increase. Recorder Supp confirmed that understanding and explained that the only other changes made to the budget involved vacation cash-out amounts. Recorder Supp stated that Treasurer Roth had reviewed the vacation cash-out numbers for employees eligible to cash out accrued hours and that those figures had been added into the budget. She noted that most employees could only cash out up to 20 hours and explained that the changes appeared in every wage account line item.

Council Member Thompson reviewed the Administration budget and noted that full-time salaries and wages had increased to approximately $8,200 due to the proposed cost-of-living adjustment. Recorder Supp confirmed that the increase reflected the proposed 5% adjustment. Council Member Hunter asked whether budget figures existed without including any cost-of-living adjustment. Council Member Thompson confirmed that the first request figures reflected amounts without the cost-of-living adjustment included. Council Member Hunter thanked Council Member Thompson for the clarification.

Recorder Supp then discussed the non-departmental budget and explained that the CivicPlus software quote included an implementation fee required to initiate the service. She stated that the implementation cost increased the amount by approximately $350. Recorder Supp also explained that the CivicPlus system would satisfy upcoming Department of Justice and accessibility compliance requirements, including forms compliance deadlines anticipated for July 1, 2027. Recorder Supp apologized for not having all supporting notes immediately available and explained that some reference materials had been left downstairs.

Recorder Supp further explained that transfers to the Youth Council and retirement accounts had not yet been added because retirement expenses for Chrissy, who was paid entirely from Utility funds, would be budgeted through the Utility Fund rather than the General Fund.

Recorder Supp then asked Council Member Thompson whether the Emergency Preparedness budget should be adjusted to $2,500 for FY 2027. Council Member Thompson confirmed that the amount should be changed to $2,500 and noted that approximately $1,900 would remain from the current fiscal year. Recorder Supp confirmed the adjustment and added the amount into the budget.

Recorder Supp also updated the Council regarding the server replacement quote. She stated that the revised quote had increased by approximately $300 since the original estimate because AI companies were purchasing large amounts of RAM. Recorder Supp explained that the vendor had attempted to keep the price down after learning the City had already been stressed about the earlier estimate, which had initially increased from approximately $17,000 to $25,000. Recorder Supp stated that the vendor had located a comparable server option at a lower cost and hoped the price would remain stable. Council Member Carlson jokingly asked whether the vendor had “found one in the back room” and questioned whether the replacement server would be lower quality. Recorder Supp clarified that the replacement was comparable to the City’s existing server and stated that the original quote had actually been for a higher-end model.

Recorder Supp then reviewed the Police budget and stated that the only changes involved vacation cash-out amounts, primarily for the Chief and Lieutenant, who were eligible to cash out the largest number of hours.

Recorder Supp stated that the Streets budget only reflected vacation cash-out changes and that no changes had been made to the Buildings and Grounds budget or the remaining City Shop budgets. She noted that parks wages included approximately $1,360 in vacation cash-out adjustments. Recorder Supp explained that most of the changes throughout the budgets were related to vacation cash-out figures, which totaled approximately $32,962 citywide.

Recorder Supp then asked whether Council Members had additional questions or concerns regarding the reviewed budgets.

Recorder Supp continued reviewing the Utility budgets. She stated that no changes had been made to Utility income accounts or the Mayor and Council budget. Recorder Supp noted that the Administrative budget changes only reflected vacation cash-out amounts, primarily related to the Utility Billing Clerk who could cash out the maximum amount of hours. Recorder Supp also reminded the Council that the Non-Departmental budget included approximately $700 in additional CivicPlus implementation fees, bringing the amount to approximately $6,750.

Council Member Thompson asked for clarification regarding the split between the two CivicPlus accounts and referenced amounts budgeted from separate funds. Recorder Supp explained that the amounts were not evenly split because some costs were based on taxes while others were allocated through Utility funds. She stated that small allocation differences existed even when processing routine payment requests.

Council Member Thompson asked whether the first-year for Civicplus total would be approximately $18,000 followed by approximately $13,500 in the second year. Recorder Supp clarified that the amount was actually closer to $9,000 total because other expenses were also paid from those accounts.

Recorder Supp continued through the Utility budgets and stated that the Water fund only reflected an $8,500 vacation cash-out adjustment. She stated that no changes had been made to the Sewer or Garbage accounts. Recorder Supp noted that Buildings and Grounds only reflected full contract vacation cash-out adjustments.

Council Member Carlson asked whether increasing fuel costs could result in a fuel surcharge from the City's garbage provider. Recorder Supp stated that the provider had not mentioned any potential surcharge.

Recorder Supp stated that City Shops and the Stormwater budgets only reflected vacation cash-out changes, including approximately $1,210 in the stormwater fund. Recorder Supp then explained that the Council needed to decide whether to increase the stormwater fee by approximately $2.75 or fund a full-time employee to oversee the Stormwater compliance program.

Council Member Thompson asked whether the City would be reassigning an existing full-time employee rather than hiring someone new. Recorder Supp stated she should clarify with Director Monroe what his decision would be. Council Member Smalling stated an understanding that the City planned to assign an existing employee to run the program initially and evaluate the arrangement afterward.

Council Member Thompson also questioned a budget variance related to a cellular fee for water meters and noted that the second request amount showed an additional $5,000. Recorder Supp explained that the issue was caused by a formula error in the spreadsheet. Council Member Thompson clarified the corrected amount and confirmed that the adjusted total was approximately $55,000, with an actual variance closer to $4,405.

Mayor Wiggill stated that the Council needed to determine how it wished to proceed with the Stormwater compliance issue because the decision would substantially affect the final budget numbers. Mayor Wiggill invited Director Monroe to explain the proposed plan and requested direction from the Council.

Director Monroe explained that hiring an engineering firm would cost even more than the previously discussed $65,000 estimate, despite Public Works still performing most of the work internally. He stated that after reviewing the numbers extensively, the preferred recommendation was to eliminate the engineering and instead have Operations Manager Beau Fullmer oversee the stormwater program along with the City's water and sewer administrative programs.

Director Monroe explained that Op's Manager Fullmer already possessed the necessary certifications and would focus more on administrative and compliance responsibilities due to physical limitations from back problems. Director Monroe proposed restructuring Public Works leadership by creating two foreman positions for Brandon Reed and JT Trujillo. Director Monroe explained that those employees would oversee separate divisions, such as streets, water, parks, and recreation crews, allowing operations to function more efficiently.

Director Monroe stated that the proposal would significantly reduce costs, potentially avoid the need for a stormwater fee increase or limit any increase to approximately $0.25, and would create advancement opportunities within the department. Director Monroe noted that most Public Works employees currently only held the title of maintenance worker and that creating additional leadership positions would establish career progression opportunities for long-term employees.

Council Member Thompson asked whether eliminating the new position would also eliminate the need for an additional vehicle purchase. Director Monroe confirmed that the vehicle purchase could instead be funded through the Local County Option Highway Transit Fund previously discussed and stated that removing both the vehicle and engineering costs would eliminate approximately $110,000 in projected expenses. Director Monroe noted that only minor wage increases would remain necessary to compensate employees for the additional responsibilities.

Mayor Wiggill asked for Council feedback regarding the proposal.

Council Member Carlson expressed support for Director Monroe's recommendation.

Council Member Smalling agreed and stated strong confidence in Director Monroe's judgment.

Director Monroe added that the engineering budget could likely be reduced to approximately $4,500 to cover any unforeseen EPA or DEQ requirements.

Mayor Wiggill summarized the proposal and stated that Director Monroe would prepare revised numbers reflecting the proposed title changes and compensation adjustments for the new position and the two foreman positions.

Recorder Supp then asked the Council what percentage increase would be considered reasonable given the additional responsibilities associated with the new roles.

Council Member Thompson noted that Op's Manager Fullmer's role would involve substantially more administrative paperwork.

Director Monroe explained that the City had previously maintained both a Public Works Director and Assistant Director position for many years until the assistant director position was eliminated under prior leadership.

Mayor Wiggill suggested that the City could initially provide a modest increase, such as 2%, and then reevaluate performance after a probationary period before considering additional compensation adjustments. He stated that employees would likely need to complete certifications and demonstrate success in their new roles before receiving larger raises. Council Member Smalling stated support for that approach. Council Member Hunter also expressed agreement.

Director Monroe summarized the proposal as a 2% increase initially with another 2% increase following successful completion of a probationary period.

Mayor Wiggill asked whether there were any objections or additional comments.

Council Member Thompson stated that the proposed increase was lower than originally anticipated. Director Monroe expressed concern about maintaining fairness among employees and avoiding morale issues if some employees received significantly different raises than others.

Mayor Wiggill stated that the Council would revisit the issue once additional information was available and confirmed that the proposal would proceed with a 2% increase followed by another 2% increase after the probationary period. Director Monroe thanked the Council.

Council Member Hunter thanked Director Monroe for the proposal and then asked to return to a question regarding the General Fund expenditures under the Parks budget on page eight. Council Member Hunter asked why the full-time salary line item in the Parks budget had not increased. Recorder Supp explained that the increase had already been

Recorder Supp referenced the Class C budget for vacation cash out amount estimated at approximately $650 and stated that the amount was relatively minor, though the figure would be verified later. Recorder Supp confirmed that no other changes had been made to that budget.

Council Member Thompson then asked whether the Council should continue reviewing the budget first before asking additional questions. Recorder Supp informed the Council that if members had questions they did not want to forget, they should ask them as they arose during the budget review.

Council Member Thompson asked about the anticipated total cost for sweeper upkeep and maintenance.

Director Monroe asked the Council to scroll to the Class C road fund section of the budget. Director Monroe directed attention to the crack sealing expenditures and proposed reducing that line item to $72,000. Director Monroe explained that reducing the amount would help bring expenditures more in line with revenues so the City would not need to transfer money from another fund. Director Monroe acknowledged that the reduction would likely result in less crack sealing work being completed but stated it was an immediate area where cuts could be made to assist the budget.

Council Member Thompson returned to the sweeper upkeep question and asked what amount Director Monroe anticipated budgeting for maintenance.

Director Monroe explained that approximately $8,000 had recently been spent on the sweeper. He stated that the sweeper was highly specialized equipment and that repairs were extremely expensive, noting that even minor repairs could cost several thousand dollars. Director Monroe explained that the sweeper originally cost approximately $180,000 and stated that Public Works attempted to carefully maintain the equipment because replacement costs would likely be significantly higher in the future.

Council Member Thompson asked how much had been spent on sweeper upkeep during the current fiscal year. Director Monroe did not have a concrete number.

Director Monroe added that approximately another $4,000 had recently been spent on maintenance for the camera truck.

Recorder Supp then directed the Council's attention to the significant increase in dispatch fees and stated that the Council needed to decide how much to increase dispatch fees to cover the cost. Recorder Supp explained that after discussing the issue with the City Attorney, the Attorney recommended following Chief Jamison's recommendation to move to Layton Dispatch because there were very few alternatives available. Recorder Supp stated that the Attorney had also contacted Syracuse and Clinton officials to discuss possible options or collaborative efforts but ultimately concluded that there was little the cities could do to stop the transition.

Recorder Supp further explained that the Attorney expressed concerns regarding the proposed advisory board structure for the new dispatch arrangement and stated that the current proposal did not provide the cities with sufficient input or authority.

Council Member Smalling stated strong concern regarding the situation and expressed frustration over the lack of local control. Recorder Supp agreed and stated that the arrangement did not appear to provide cities with much influence over decisions.

Council Member Smalling questioned whether Davis County had truly been losing that much money on dispatch services.

Chief Jamison explained that the County had claimed it was subsidizing dispatch operations. Chief Jamison stated that discussions with the sheriff's office indicated that even if the County dispatch center remained operational, the cities would still face substantially increased fees because the County was using the same calculation model as Layton Dispatch.

Mayor Wiggill explained that the County had effectively been moving money between budgets to cover dispatch costs and that once those funding transfers were no longer possible, the current fee increases became unavoidable. He emphasized that the key issue for residents would be the increase from approximately $0.90 to $4.00 and stated that the City had already stretched out prior garbage fee increases over several years. Mayor Wiggill expressed the opinion that it was time to address the dispatch increase directly rather than continue delaying the issue. Council Member Carlson stated that the increase would have to occur eventually. Council Member Hunter agreed. Mayor Wiggill asked Council Member Smalling for input.

Council Member Smalling stated that the City had little choice because increased costs from service providers ultimately had to be passed on to customers, similar to a store increasing prices after vendor costs increased.

Council Member Thompson responded undesirably but explained that further thought was needed regarding alternatives.

Council Member Carlson stated that the money had to come from somewhere.

Council Member Thompson stated that the issue required additional consideration.

Council Member Hunter stated an intention to prepare a document containing contact information for residents who called to complain so they could be directed to the appropriate agencies responsible for the increase.

Council Member Thompson expressed concern that residents would react similarly to prior complaints regarding recycling fees and mandates.

Mayor Wiggill stated that the City could not afford to offer financial hardship assistance programs related to the increase.

Council Member Smalling referenced previous grant opportunities that had helped offset costs associated with other utility changes.

Council Member Hunter remarked that the situation was unfortunate but unavoidable.

Mayor Wiggill asked the Council whether members were comfortable moving forward with the fee increase despite recognizing it as an unpopular but necessary decision.

Council Member Smalling described the increase as a “necessary evil” and stated that if no other alternatives existed, the City would need to proceed.

Recorder Supp explained that both she and Chief Jamison had attempted to explore alternative solutions, including independent dispatching options, but none had proven feasible.

Mayor Wiggill stated that all mayors involved in the process were upset about the changes but agreed that there was no practical way around the increased costs. He stated that while creative payment solutions might exist, the City ultimately needed to find the funds immediately.

Recorder Supp noted that while no current opportunities existed to reduce the cost, the City would remain open to future opportunities if they arose.

Council Member Thompson stated that the way state law was currently written left little room for alternative solutions. Mayor Wiggill stated that such changes would likely require legislative action during a future session.

Council Member Smalling reiterated the opinion that the dispatch system should operate under a true governing board rather than merely an advisory board.

Mayor Wiggill acknowledged that the City’s legal teams and other cities, including Clinton, were exploring ways to potentially change the governance structure in the future. The Council felt there was no other options provided that did not require raising the bill for Dispatch Fees to $4.

Recorder Supp then moved discussion to Emergency Preparedness funding and recommended deleting or changing certain amounts within the budget.

Discussion then shifted to the Youth Council budget. Recorder Supp explained that the Youth Council fund had largely been absorbed into the FY 2026 budget and stated that communication had been sent to Council Member Rigley regarding future Youth Council plans, though no response had yet been received.

Council Member Smalling suggested reducing the Youth Council travel and training budget because there were currently no active members serving on the Youth Council and the participation requirements for travel and training would likely not be met for some time.

Mayor Wiggill stated that the Youth Council travel and training budget had historically been approximately $1,000 and explained that members previously participated in fundraisers and conferences.

Recorder Supp asked whether the Council wished to reduce the amount to $500. Council Member Thompson stated a preference for maintaining the amount at $1,000 so the Youth Council would not be completely limited if participation resumed. Council Member Thompson suggested reducing supply expenses instead. Recorder Supp thanked the Council for the clarification.

Recorder Supp then discussed Retirement budget items and explained that insurance premiums were not currently being paid from that account, though approximately $2,300 would still be budgeted to build a healthy fund.

In the Local County Option Highway Fund Director Monroe explained that the current year's budget had included approximately $113,000, of which only about $11,000 to $12,000 had been spent. Director Monroe suggested moving the truck purchase requested in fiscal year 2027 into the current fiscal year budget, where sufficient funds remained available, and then removing the $40,000 truck expense from the upcoming budget year.

Recorder Supp clarified that Director Monroe proposed removing the future truck purchase from the next fiscal year budget and using remaining current-year funds instead.

Council Member Thompson confirmed that doing so would reduce the next year's budget by approximately $40,000.

Council Member Carlson asked whether the City was replacing an existing truck or adding another vehicle.

Director Monroe explained that the City needed an additional vehicle and stated that the proposed purchase would likely be a smaller administrative vehicle, such as a Ford Maverick. Recorder Supp indicated agreement from the Council with the proposal.

Recorder Supp confirmed that no additional changes had been made in the CDBG budget and asked whether the Council wanted to revisit that section.

Director Monroe stated that Todd the City Engineer was continuing to work on grant applications related to sidewalks and bus stop improvements and that the mayor would review those applications soon.

Mayor Wiggill explained that the City was pursuing grants to improve sidewalks, including extending sidewalks along the canal between 1300 and 1800 where no sidewalks currently existed. Mayor Wiggill also explained that the City hoped to improve bus stops on the east side of the road by adding shelters for residents waiting during poor weather conditions. Mayor Wiggill stated that additional grant opportunities for student transportation and connectivity were also being explored.

Council Member Carlson asked whether the Utah Department of Transportation should be responsible for funding the improvements. Mayor Wiggill responded that UDOT had declined responsibility for those particular projects.

Council Member Carlson questioned whether the roadway currently met highway standards. Director Monroe stated that several moving parts involving UDOT and UTA were still being worked through.

Mayor Wiggill stated that UTA would likely participate in some portions of the project and expressed hope that at least portions of the sidewalk improvements could eventually be completed.

Recorder Supp then reviewed the Economic Development budget and stated that no changes had been made.

Recorder Supp moved to the General Fund summary and stated that the City remained approximately $677,027 over budget.

Council Member Thompson asked whether that figure included the updated vacation cash-out amounts. Mayor Wiggill confirmed that the total included approximately $32,962 in vacation cash-out costs.

Mayor Wiggill then discussed the City's vacation cash-out policy and stated that the current policy language did not properly benefit employees and likely needed revision. Mayor Wiggill noted that the budget impact exceeded $33,000 and suggested reconsidering whether the City should continue budgeting for the buyout under the current policy structure.

Council Member Smalling clarified that the City could potentially leave the current budget intact for now while reviewing and revising the policy before the next budget cycle. Mayor Wiggill agreed and explained that although the issue arose every year, the City rarely fully budgeted for vacation cash-outs. He stated that the current policy only allowed limited employees to cash out meaningful amounts of leave and expressed the opinion that the policy should be rewritten in a way that better benefited employees in the future.

Council Member Hunter pointed out that revising the policy could potentially increase future budget obligations even further.

Council Member Carlson noted that the current cap allowed employees to cash out up to 50% and questioned whether the policy had always operated that way. Chief Jamison explained that the previous policy allowed employees to cash out 50% of up to 300 hours, or approximately 150 hours. Chief Jamison stated that only a few employees, including himself, Utility Billing Clerk Weatherston, and Lieutenant Arbogast, were currently eligible to cash out up to 100 hours. Director Monroe stated that personally only approximately 40 hours could currently be cashed out.

Council Member Carlson asked how Director Monroe had accumulated over 500 hours if the cap was 480 hours. Director Monroe explained that the balance would be reduced before the end of December and stated that salaried employees accumulated comp time through after-hours emergencies such as water leaks and snowplowing. Director Monroe stated that the time still needed to be used because balances ultimately needed to remain below the policy limits.

Mayor Wiggill stated that the City had recently established limits on how much comp time employees could carry in order to avoid accumulating excessive liabilities. Council Member Carlson pointed out that the City still carried a large financial liability due to accumulated vacation leave.

Recorder Supp explained that the City would eventually have to pay out the accrued balances. Mayor Wiggill agreed and noted that the liability would only continue to grow over time.

Recorder Supp then reviewed projected year-end balances and stated the City would carry over approximately $512,987 unless taxes were increased, funds were transferred, or expenditures were reduced.

Director Monroe suggested transferring funds from the Public Works capital project fund, where approximately $900,000 had been placed the previous year. Director Monroe stated that even after a transfer, the fund would still retain approximately $1.1 million for future capital needs.

Mayor Wiggill proposed transferring approximately $700,000 from the Public Works capital project fund to balance the General Fund budget. Recorder Supp confirmed that the City would still maintain strong reserve balances after the transfer.

Council Member Hunter asked whether any of the Parks capital outlay funding was designated specifically for the 1800 North Park project. Director Monroe explained that the funding for the 1800 North project was being held within the Public Works capital project fund and had been accumulated over several years to prepare for infrastructure improvements including water lines and tree replacements.

Council Member Hunter also asked whether funding for the Rachel Runyon Park project was included in the current budget. Mayor Wiggill explained that approximately $30,000 had been set aside for Parks and Recreation projects generally and was not tied to a specific park.

Council Member Carlson noted that separate donated funds had been received for pickleball improvements. Council Member Hunter expressed excitement about that project moving forward.

Council Member Hunter then asked for clarification regarding the Mayor and City Council salary figures listed in the General Fund expenditures. Mayor Wiggill explained that the listed figure represented annual salaries. Director Monroe clarified that salaries were split between the General Fund and Utility Fund because elected officials and staff spent portions of their time dealing with utility-related matters.

Recorder Supp explained that utility revenues could only be used for utility-related purposes, while tax revenues funded General Fund operations. Director Monroe stated that splitting salaries between funds had been standard practice for many years.

Recorder Supp then asked for the Council's thoughts regarding balancing the General Fund through either a tax increase or a transfer. Council Member Carlson stated he preferred making the transfer and fully funding the budget, including the vacation cash-out obligations.

Council Member Hunter stated she believed the City should consider Truth in Taxation during the next budget cycle but supported using transferred funds for the current year. Council Member Smalling agreed and stated that imposing both a tax increase and the $4 dispatch fee increase simultaneously would be too burdensome for residents. Council Member Smalling stated the dispatch fee increase was unavoidable but believed transferring funds was the better option for the current year.

Mayor Wiggill confirmed that the Council consensus supported making the transfer to balance the budget. Recorder Supp asked whether Council Members had any remaining questions regarding the FY2026 budget and stated staff would continue refining the budget before the next budget meeting, where the tentative budget would need to be finalized for approval at the May 5 meeting.

Recorder Supp then asked for any additional comments or questions regarding the budget. Council Member Hunter revisited the COLA discussion and asked where the previously discussed inflation figures had originated. Council Member Hunter stated she had researched current inflation data and found figures closer to 3.3%, while Social Security increases were projected around 2.5% to 2.6%.

Council Member Carlson noted that the City had implemented a 5% COLA the previous year. Director Monroe stated that some prior years had seen state-level inflation rates as high as 7.5% while City employees only received 4% increases. Council Member Hunter clarified they simply wanted to ensure the Council remained comfortable with the proposed 5% COLA.

Council Member Smalling stated that the Council had already approved a 5% increase the previous year and that was why the same percentage was currently being proposed again. Council Member Carlson recalled that the original proposal the previous year had been 7%, but the Council ultimately compromised at 5%.

Council Member Hunter noted the City was still operating approximately $600,000 over budget, even though transfers would resolve the issue.

Director Monroe added that year-end fund balances had not yet been fully finalized and noted that Public Works frequently returned unused funds at the end of the fiscal year.

Mayor Wiggill asked if there were any final questions or concerns.

Council Member Smalling asked whether information regarding the dispatch fee increase would be distributed to residents in a manner similar to the garbage fee notices. Chief Jamison and Mayor Wiggill stated they had discussed the matter with the Mayor of Layton and hoped

Layton Dispatch would assist with public education efforts and informational mailers explaining the changes and reasons behind the increase.

Mayor Wiggill acknowledged that resident frustration would likely still be directed toward the City but stated it would help residents understand the reasons behind the increase if the information came directly from Layton Dispatch. Mayor Wiggill stated that regardless of who distributed the information, the City needed to ensure residents were notified and given opportunities to ask questions.

Mayor Wiggill stated that conversations with Layton officials had been difficult because the issue had already become highly contentious. He explained that the City continued hearing that any meaningful changes would likely need to wait until the next legislative session.

Mayor Wiggill then stated there was no further business for the special session and requested a motion to move into closed session.

Council Member Carlson made a motion to move into a closed session Council Member Smalling seconded the motion. The motion passed unanimously with Council Members Carlson, Hunter, Smalling and Thompson voting yes.

Council Member Hunter made a motion to move out of a closed session and adjourn and Council Member Smalling seconded the motion. The motion passed unanimously with Council Members Carlson, Hunter, Smalling and Thompson voting yes.

The Regular meeting adjourned at 9:03 p.m.

Approved – May 19, 2026

Scott Wiggill, Mayor	Nicole Supp, Recorder