



HIGHLAND CITY COUNCIL MINUTES

Tuesday, June 16, 2026

Approved July 7, 2026

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 Doug Cortney

Pledge of Allegiance: Council Member Scott L. Smith

Respect Statement: Mayor Brittney P. Bills

The meeting was called to order by Mayor Brittney P. Bills as a regular session at 6:06 pm. The meeting agenda was posted on the Utah State Public Meeting Website at least 24 hours prior to the meeting. The prayer was offered by Council Member Doug Cortney and those in attendance were led in the Pledge of Allegiance by Council Member Scott L. Smith. The Respect Statement was read by Mayor Brittney P. Bills.

PRESIDING: Mayor Brittney P. Bills

COUNCIL MEMBERS:

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

CITY STAFF PRESENT: City Administrator Erin Wells, Assistant City Administrator/Community Development Director Jay Baughman, City Attorney/Planning & Zoning Administrator Rob Patterson, City Recorder Stephannie Cottle, Finance Director David Mortensen, City Engineer/Public Works Director Chris Trusty, Fire Chief Brian Patten, Library Director Karen Liu, City Treasurer/Business License Official Candice Linfoord

OTHERS PRESENT: Jon Hart, Josh Winn, Jeff Farr, Kal Farr, Joseph Higbee, Scott Oldroyd, Roma Jean Ockler, Rachel Farnsworth, Patty Royster, Chistian Holbrook (via Zoom)

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.

Joseph Higbee addressed the Council regarding Action Item 3H (Highland Mains Development Agreement Amendment), raising three concerns. First, he noted that a liquor license had recently been approved for Highland Mains and that the area in question is directly adjacent to a church and park where children play, arguing that no commercial fence between these uses was inappropriate. Second, he characterized the request

not as a removal of burden from the developer, but as a transfer of burden to society through negative externalities. Third, he argued that the fence should have been installed four years prior at the start of construction, and that the Council should not repeat that oversight.

Rachel Farnsworth, a Highland resident and member of the Highland Library Board, spoke in support of the library and the proposed dedicated tax increase. She described the range of services the library provides—including physical and digital materials, software access, private room reservations, and programming for all ages—and argued that demand for the library has never been higher. She praised Library Director Karen Liu for her ability to deliver results on a limited budget.

Patty Royster, a member of the Friends of the Library Board, also spoke in support of the library tax increase. She spoke about her personal use of the Libby app, the rising costs associated with Libby, and the value libraries provide to communities across all demographics. She argued that the relatively small annual cost to households was well justified by the breadth of services provided.

Josh Winn, representing The Church of Jesus Christ of Latter-day Saints, addressed Item 3H. He expressed support for the Highland Mains development generally but stated that the Church would prefer the perimeter fence requirement to be maintained and not deferred. He explained that the Church imposes deed restrictions when selling property, and that certain uses anticipated in Highland Mains would not be compatible with adjacent church-owned property. He asked that the development agreement's fence requirement be upheld.

2. CONSENT ITEMS

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

- a. **Approval of Meeting Minutes** *General City Management*
Stephannie Cottle, City Recorder
May 19, 2026

- b. **Ratification of Large Purchases** *General City Management*
David Mortensen, Finance Director
The City Council will consider ratification of large purchases made during May 2026.

- c. **Baseball Field Use Policy Update** *General City Management*
Jay Baughman, Assistant City Administrator/Community Development Director
The City Council will consider an update to the Baseball Field Use Policy.

Council Member Kim Rodela pulled item 2c

Council Member Doug Cortney MOVED to adopt the consent agenda (items 2a and 2b), as amended with 3 amendments to minutes as distributed.

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

Regarding agenda item 2c, Council Member Rodela raised a question about the league eligibility provision in the updated policy, which states that leagues are not eligible to reserve fields for practices—only individual teams may do so. She asked how this interacted with the existing Memorandum of Understanding (MOU) with Lone Peak Baseball for use of Heritage Park. City Administrator Erin Wells confirmed that the City does have an MOU with Lone Peak Baseball and directed the Council to the "in-kind services" provision on Page 20 of the policy document, which provides a mechanism for entities that have been trained by staff and have entered into separate agreements. Ms. Wells acknowledged that the language did not explicitly address the practice reservation scenario and agreed it should be clarified. Council Member Rodela indicated she was satisfied with a staff clarification rather than pulling the item back.

Council Member Kim Rodela MOVED to approve consent item 2c Baseball Field Use Policy Update with the clarification on field use policy for practices for leagues.

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

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. PUBLIC HEARING/ORDINANCE: Approval of FY2025-2026 Budget Adjustments General City Management

David Mortensen, Finance Director

The City Council will hold a public hearing and consider amending the fiscal year 2025-2026 budget for various items as shown in the attached exhibit.

Finance Director David Mortensen presented the year-end budget adjustments for FY2025-2026. He explained that the purpose of these amendments is to prevent audit findings resulting from expenditures exceeding appropriated amounts, and to formally appropriate items previously approved by the Council during the year. Adjustments were presented across multiple funds. In the General Fund, notable items included a \$10,000 increase for an IT server upgrade and a \$27,000 appropriation for the Twin Bridges entryway project, the latter expected to be partially offset by insurance proceeds in FY2027. In the Cemetery Fund, adjustments were made for building utilities and maintenance. In the Library Fund, adjustments addressed employee benefits related to the director transition, a \$7,300 donation from the Friends of the Library, and grant expenditures. In the Parks Capital Improvement Fund, adjustments included \$200,000 for the Mitchell Hollow Trail project and \$330,000 to finish Phase 2 of Highland Family Park. In the Storm Sewer Fund, \$480,000 was added to fund the previously approved VAC truck purchase (bringing the total to \$620,000). In the Culinary Water Fund, adjustments included \$310,000 for a chlorination upgrade, \$53,000 for a backhoe, and \$478,870 for the well 5 rehab and chlorination grant project.

Mayor Brittney P. Bills opened the public hearing at 6:44 pm.

There were no public comments.

Mayor Brittney P. Bills closed the public hearing at 6:44 pm.

Council Member Cortney asked whether the \$27,000 in additional expenses for the Twin Bridges project would be offset by insurance revenue in the future. Mr. Mortensen confirmed that insurance revenue would come into the general fund in fiscal year 2027, though it's not expected by the end of the current month.

Council Member Campbell inquired about long-term budget implications related to purchasing a vac truck, questioning whether it would lead to cost savings by eliminating the need to contract that service out. Mr. Mortensen acknowledged that the vac truck purchase is designed to result in a long-term financial benefit for the city by reducing outsourcing costs.

Council Member Rice asked about her donation to the library from her discretionary fund and whether it was included in the library budget. Mr. Mortensen clarified that her donation went through a different fund and was not part of the library's budget. Ms. Wells noted that the library is aware of Council Member Rice's donation.

Council Member Smith sought clarification on the accounting specifics related to the \$27,000 budgeted for the Twin Bridges project, noting that the expense was listed twice in separate fund categories. Mr. Mortensen explained that the duplicate listings are due to an internal transfer that facilitates the general fund's contribution to the project costs. Council Member Smith then noted that the aggregate adjustments, totaling approximately \$3,830,000, appeared significant relative to the total budget, which, including all utility and enterprise funds, was approximately \$31,000,000. He observed that this represented a change of about 13% to 14%. While acknowledging the necessity of adjustments, given council approvals and multi-year project overlap, he inquired whether better foresight could have preempted some items from emerging as budget adjustments rather than being incorporated in the original budget projections. He suggested exploring estimates for overlapping fiscal year projects in future budgets. Mr. Mortensen responded by acknowledging that multi-year capital projects are the primary driver for the adjustments. He offered to attempt earlier estimates in future budget cycles, while noting the inherent difficulties in achieving precision due to timing uncertainties.

Council Member Scott L. Smith MOVED that City Council adopt the ordinance amending the Highland City fiscal year 2025-2026 budget as shown in the included exhibit and as presented by staff.

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>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: Consolidated Fee Schedule for FY2027 General City Management

Candice Linford, Treasurer

The City Council will consider updates to the fee schedule to take effect July 1, 2026.

Treasurer Linford presented the Fiscal Year (FY) 2027 Consolidated Fee Schedule. Highlights of changes included: new categories in the building department for clarity; increased meter fees for ¾-inch and 1-inch meters; increased cemetery fees reflecting the cemetery fund study; a new \$30 non-compliance fee for business licensing; removal of the \$125 group solicitor fee in favor of per-person application fees; a clarification of the retaining wall community development fee; formal inclusion of a traffic calming application fee of \$25 (which had been charged previously but was not in the schedule); and updates to events fees including a new half-mile kids' run entry fee. Ms. Linford also confirmed that the pickleball court rental fee of \$10 per court applies to special events only, not general public reservations.

Council Member Cortney noted for the public record that the fee schedule contains a notice indicating that fees approved during the year remain legitimate even if not listed in the schedule, and that the traffic calming application fee had therefore been a valid charge.

Council Member Liz Rice MOVED that City Council adopt the Resolution adopting the FY2027 Fee Schedule, as outlined.

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

c. PUBLIC HEARING/ORDINANCE: Pressurized Irrigation Fund Transfer General City Management

David Mortensen, Finance Director

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

Finance Director Mortensen presented the annual Pressurized Irrigation (PI) Fund transfer. He explained that for approximately six years, the City has transferred funds from the PI Fund back to the General Fund, representing reimbursement for the General Fund's payment of PI fees to water city parks and open space. The transfer for FY2026-2027 amounts to \$108,000, approximately 3.5% of the PI Fund's proposed expenditures. Mr. Mortensen confirmed that after consultation with the State Auditor's Office, the City's noticing practices have been deemed compliant.

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

There were no public comments.

Mayor Brittney P. Bills closed the public hearing at 7:06 pm.

Council Member Rice expressed a preference for retaining the \$108,000 in the PI Fund, citing anticipated investments in meters and potential rebate programs. Council Member Rodela stated she was comfortable with the transfer, noting that ARPA grants had substantially addressed meter needs. Council Member Cortney distributed a handout illustrating that the transfer is economically equivalent to a 4.167% surcharge on PI service fees and expressed concern that most residents are unaware of the practice. He emphasized that the transfer is legally permissible but characterized it as effectively a tax on PI users. He stated that despite his ongoing philosophical objection to the transfer, he would vote in favor of it this cycle because the budget had already been adopted with the transfer incorporated—drawing on an analogy to Council Member Smith's approach of supporting implementation of decisions already made by the Council.

Council Member Ron Campbell strongly disagreed with Council Member Doug Cortney's portrayal of the pressurized irrigation (PI) fund transfer as effectively a tax. He argued that unless it involves the schools or churches paying into the PI system, describing it as a tax is inaccurate. He stated that spreading the cost across the PI system is appropriate as the watering of city parks is a PI function, clarifying that the taxpayer would bear an unfair burden if the cost were only covered by the General Fund. Consequently, he views it as a transparent accounting measure to capture the full expense of PI activities, which justifies its allocation within the PI user fees.

Council Member Smith acknowledged both perspectives, noting the transfer originated as an accounting correction and that the General Fund's budget had been built around this recurring revenue. Mayor Bills suggested that any substantive policy change to eliminate the transfer would be better addressed in the January budget cycle planning.

Council Member Cortney expressed that he had always held some concerns regarding the transfer of funds from the Pressurized Irrigation (PI) system to the General Fund but noted he was grateful to Mr. Mortensen for confirming it was in compliance with statutory notification requirements, reinforcing his confidence in the City's procedures. Recognizing that the budget had already been approved with the transfer incorporated, Council Member Cortney stated he would vote in favor of the transfer action this fiscal year. He appreciated Council Member Smith's example of supporting such decisions that had been previously established by the Council, despite personal viewpoints, stressing the importance of consistency and follow-through in city governance.

Council Member Ron Campbell MOVED that City Council approve the resolution authorizing a transfer of \$108,000 from the Pressurized Irrigation Fund to the General Fund for fiscal year 2026-2027.

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>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: Officer Compensation General City Management

Erin Wells, City Administrator

The City Council will hold a public hearing and consider adopting an ordinance enacting budgeted

compensation increases for the Mayor and specific City officers for fiscal year 2026-2027.

City Administrator Wells presented the proposed compensation increases for City officers and elected officials for FY2026-2027. For appointed City officers (department heads and assistant department heads), the proposed increases range from 4% to 5.5% depending on applicable market adjustments and Tier 2 retirement reimbursements, consistent with the pay plan previously discussed by the Council. For the Mayor, a 50% increase was proposed, bringing the annual salary from \$12,600 to \$18,900—still well below the average of \$29,400 for comparable part-time mayors in the region, but closer to neighboring Cedar Hills at approximately \$18,900.

Mayor Brittney P. Bills opened the public hearing at 7:33 p.m.

There were no public comments.

Mayor Brittney P. Bills closed the public hearing at 7:33 p.m.

Council Member Rodela spoke passionately about the importance of also addressing City Council compensation, noting she currently holds four jobs and that the current Council stipend effectively limits service to the retired and independently wealthy. She argued that low Council compensation prevents working professionals, young families, and those with student debt or mortgages from running for office.

Council Member Smith expressed support for the Mayoral increase given the near-full-time demands of the position and noted that the Council salary had been cut in 2010 during the recession and had remained depressed for approximately 13 years. He expressed hesitation about raising council salaries in the same year as a library property tax increase, suggesting it be revisited in the next budget cycle.

Council Member Cortney expressed support for the staff increases and acknowledged the merits of the mayoral raise but stated discomfort with the timing given the concurrent property tax discussion, and further advocated that increases for elected officials ideally take effect after the next election to allow voters an opportunity to respond.

Council Member Campbell stated that the Mayor did not vote on her own compensation increase and saw no reason to delay correction of a known disparity. He echoed support for future council compensation

Council Member Rice stated that during her 33-year career as a teacher, she was a single mom working five jobs and also pursued her master's degree without taking a sabbatical. She appreciated the service aspect of her current role as a council member and emphasized her commitment to being accessible to residents. Despite recognizing the significant time demands of being the mayor and the full-time nature of her role, Council Member Rice conveyed concern about compensation increases that could eventually lead to a property tax increase. She articulated her ongoing commitment to opposing increases in property taxes as a principle.

Council Member Campbell clarified the property tax increase in question is tied solely to the library's dedicated levy tax and not to the City's general property tax. This dedicated tax is not a general property tax increase; instead, it is specifically for the library, which hasn't had an increase in approximately 17 or 18 years. Council Member Rice stated she understands that and simply felt that salary increases could eventually lead to a property tax increase.

Council Member Scott L. Smith MOVED that City Council adopt the ordinance enacting compensation increases for the Mayor as specified in the agenda and specific City officers for fiscal year 2026-2027 based on market survey.

Council Member Ron Campbell SECONDED the motion.

Council Member Doug Cortney *MOVED* to divide the question to vote on Mayor and City Officers separately.

Council Member Liz Rice *SECONDED* the motion.

The vote on the motion to divide the question was recorded as follows:

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

The motion failed 3:2

The vote on the original motion was recorded as follows:

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

The motion carried 4:1

Mayor Bills added a comment in support of future Council salary increases, noting the significant time demands placed on all Council Members.

e. ACTION: Truth in Taxation - Property Tax Impact Schedule *General City Management*

Jay Baughman, Assistant City Administrator/Community Development Director

Utah Code 59-2-924 requires that at any meeting where there is a public hearing about the City's budget, the Property Tax Impact Schedule must be presented. In addition, staff is seeking to have Council adopt an updated Impact Schedule that has changed with new numbers from Utah County and the finalization of the library staffing plans.

City Administrator Wells presented an overview of the library's funding structure, usage statistics, and the basis for the proposed dedicated tax increase, contextualizing it within the Truth in Taxation process. Key data points included: 60,500 library visitors in the past 12 months (a 37% year-over-year increase); above-median program attendance per capita compared to other Utah libraries; 12% growth in physical and digital circulation; and 9% growth in electronic circulation through Libby. Ms. Wells explained that the primary drivers of the proposed increase are: the workload added by the Timpanogos Library Consortium (TLC), which has added approximately 40 hours per week of staff demand; conversion of one part-time position to full-time; addition of one part-time library assistant for TLC; addition of a new part-time courier position (4 hours/week, approximately \$3,700/year) to manage TLC runs; continued senior programming (the Highland Senior Hub grant is expiring); and a \$10,000 increase in Libby costs due to changes in federal subsidy and vendor pricing.

The proposed increase would generate an additional \$171,600 in annual revenue. For the average Highland home valued at approximately \$1,036,000, the impact is \$27.36 per year, bringing the total annual library tax to \$82.66. The library dedicated tax rate would increase approximately 49%, but this represents only a 7.5% increase when viewed against the combined city and library tax rate. Ms. Wells noted that the final decision on the tax increase will not occur until the Truth in Taxation public hearing on August 11, 2026, and that public information meetings

are planned in the interim.

Council Member Smith expressed support, noting Highland's property tax rate is among the lowest in Utah County. He emphasized that even with this proposed increase, the library represents a small portion of the total property tax bill. Council Member Smith pointed out that his family's recent property tax bill indicated the library constituted merely 1.2% of their total property tax. With the proposed increase, that would rise to approximately 1.8%. He also considered comparisons to a charter school in Alpine that received significant funding from property taxes relative to the amount paid for Highland's library. While acknowledging that no one particularly enjoys increased taxes, he expressed belief that this increase is modest and well-justified given the substantial benefits provided by the library.

Mayor Bills noted an important consideration when discussing the budget and property taxes, emphasizing the distinction between wants and needs. She highlighted that many of the City's amenities, like parks (Highland Glen Park, Highland Family Park), trails, and replacing playground equipment, are in fact wants rather than needs. Mayor Bills underscored that although these enhancements are discretionary, they contribute significantly to creating a thriving community.

Council Member Cortney confirmed that the updated impact schedule reflected the recently received county valuation figures and was arithmetically consistent. He highlighted that the state statutes permit updating the property tax impact schedule (PTIS) at this point to ensure accuracy since, prior to now, the data from the county was not precise, leading to reliance on estimations. Mr. Mortensen clarified that the revised exhibit before the council included newly provided numbers from the county but only updated the residential valuation. He acknowledged that businesses were not yet fully updated by the county, making their data somewhat dated compared to residential figures.

Council Member Campbell expressed firm support for the library tax increase, emphasizing the significant role of the Timpanogos Library Consortium (TLC) in boosting library utilization far beyond initial expectations. He highlighted that the volume of activity at the library is exceptional given the limitation of only having one full-time employee. He conveyed that even with his own awareness of the potential impact on taxes, he believes wholeheartedly in the importance of the library's services to the community. He also noted that any concerns regarding the part-time employees' number and pay were discussed, observing that they are crucial for meeting the growing demands of library operations, particularly with the consortium partnership in place.

Council Member Rodela expressed strong support for the library and the proposed dedicated tax increase. She emphasized the importance of good communication and transparency in helping residents understand how property taxes work and the reasoning behind the increase. She suggested that when there is effective communication and transparency, residents can become more supportive of the changes.

Council Member Rice provided a written statement to staff and asked that it be included in the record of the meeting. She read the statement as follows: "I am the only member of City Council who has not been on the Library Board, and I consider that a strength. I need to make it clear as to why I'm voting against this budget for the library increase. I am not against the library. I am tired of people spreading that rumor and I don't really want to be chased out here on that either. But I spent part of my discretionary fund for the cover of a truck to tote books to Pleasant Grove, American Fork and back to Highland. But it is time to set the story straight. I wanted this to be on public record. We saw 25 to 30 people here at one council meeting not too long ago here to "save the library", which reminded me kind of "save the clock tower" from a familiar film—which showed the misinformation that was being spread in an echo chamber in this case. They did finally understand that the tax is for a full time person, one part time person and now tonight we have been yet informed that another part time person will be added for courier purposes. This is not for books nor am I suggesting the shutting down of a library. That is not correct. It is interesting to note that out of 200 people that I have spoken to only 40 or so are in favor of another tax increase property tax increase and that includes the 25 that were here that night. I too am

surprised about that one. The reason I am against this dedicated tax is for the following reasons. Number 1, the PI water bill which will likely increase for most Highlanders which should be coming by next April. It is not a tax as we have pointed out earlier tonight, but we've never been charged for PI water before. So this is an increase in what you're going to spend per household. Number 2, plus we have a for sure property tax increase coming with the new school district in Aspen Peaks. Lastly, there is money that can be used that is already in the general fund without requiring a dedicated tax. This I believe is a want not a need. I'm opposed to a dedicated tax because they do not have to exactly account for how it is used or for the outcome we seek. No adjustments are being made by the library. American Fork and Pleasant Grove did have to make cuts. They decreased their hours and they decreased some programming. That is the inherent flaw with taxes. I rarely appreciate what the state legislature does, but they got this one right with attempting some accountability through the truth in taxation law. The problem here is we just keep changing what it is used for as in this case. Highland, you will get your tax increase for the library. I use the library rarely. I read 5 books a month. I'm not patient enough to wait for it on Libby. But I am opposed to a property tax increase when I believe we have other money that can be used, but I'm honestly just opposed to property tax increases. Thank you."

In conclusion, Ms. Wells presented the updated impact schedule and amended resolution that has been presented to the Council for action on the matter

Council Member Doug Cortney MOVED that the Highland City Council adopt the resolution approving the revised property tax impact schedule.

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>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

The Council recessed the meeting at 8:35 p.m. and reconvened at 8:43 p.m.

f. RESOLUTION: Certified Tax Rate General City Management

Erin Wells, City Administrator

The City Council will consider adoption of the Fiscal Year 2026-2027 Certified Tax Rate. If Council continues to consider an increase to the Library Property tax, these rates will not become final until Council makes a decision at the Truth in Taxation hearing on August 11.

City Administrator Wells presented the FY2026-2027 certified tax rates as provided by Utah County. She explained that the general city rate decreases slightly due to rising property values (the certified rate mechanism prevents automatic revenue increases with assessment growth). The library dedicated rate reflects the proposed increase currently under consideration. Ms. Wells clarified that adoption of these rates is required to signal the City's intent to the county and does not finalize the library tax increase, which remains subject to the August 11 Truth in Taxation hearing.

Council members discussed the procedural requirement to formally adopt the rates now even though the library rate is not yet final and acknowledged the county's direction to proceed in this manner.

Council Member Ron Campbell *MOVED* that City Council approve the resolution adopting the Fiscal Year 2026-2027 Certified Tax Rate of 0.000775, which includes 0.000630 for City operations and 0.000145 for Library operations.

Council Member Kim Rodela *SECONDED* the motion.

The vote was recorded as follows:

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

The motion carried 4:1

- g. PUBLIC HEARING/ORDINANCE: Adoption of Interim Fiscal Year 2026-2027 Budget General City Management**
Erin Wells, City Administrator
The City Council will hold a public hearing and consider adoption of the Highland City Fiscal Year 2026-2027 Interim Budget.

City Administrator Wells presented the FY2026-2027 Interim Budget, summarizing the full budget across all funds. Total projected revenue is approximately \$32,600,000 and total projected expenditures are approximately \$31,900,000, resulting in a balanced budget. The General Fund reflects 3% projected growth in property and sales tax, a one-time \$264,000 reimbursement from Lone Peak, no fee increases for garbage (absorbed by the City), and the proposed library dedicated tax increase of \$171,600. Key expenditures across funds include: park improvements at Beacon Hills Park, Highland Glen Park, and two additional parks funded by the parks tax; an added position in the police department; final payment on the City's building bond; security improvements at city facilities (\$100,000 budgeted from fund balance); expanded traffic calming funds; conversion of the part-time code compliance officer to a full-time planner/code compliance position; conversion of the part-time events coordinator to a full-time position; and the library staffing additions described in Item 3E. The overall fund balance utilization would leave the City at approximately 29.5%, within the state-allowed maximum of 35%.

Changes since the tentative budget approval included: a new General Fund reserve line item for the potential library tax increase as required by state law; updated property tax revenue estimates from Utah County (slightly reduced); a \$100,000 fund balance allocation for city facility security updates; a \$2,100 interlocal agreement payment to Utah County for homeless services; a \$6,300 increase in the Mayor's compensation; a community center utility increase of \$2,500; a \$5,700 increase in the Lone Peak budget; and the new library courier position.

Mayor Brittney P. Bills opened the public hearing at 9:00 p.m.

Kurt Ostler, Highland City resident and former Mayor, provided a comparative analysis of the city budget from 2017 to 2026, noting that inflation over that period was approximately 34% while the city budget grew 37%. He observed that the library's proposed budget, at \$601,191, exceeds what an inflation-adjusted figure from 2017 would suggest. He posed questions about grant dependency, the viability of a full-time events position, and whether the library might benefit from being incorporated into the General Fund for broader revenue access.

Mayor Brittney P. Bills closed the public hearing at 9:03 p.m.

Council Member Campbell inquired about the Town Center Exaction fund balance, which remains unchanged at \$8,428. He questioned why this amount continues to be carried over each year and whether it can be resolved. City Administrator Erin Wells explained that the fund maintains a balance because Ten700, previously known as Apple Creek—the McKay Christensen project—continues to pay into this fund each time a building permit is issued. The exaction, an agreement established to reimburse infrastructure costs, will remain active until all building permits for the development are finalized, at which point it could potentially be closed.

Council Member Rice raised a question about the \$2,500 utility increase at the community center. Ms. Wells noted that Rocky Mountain Power rate increases account for at least a portion of it, and that a \$100/month Internet increase had also been identified; she indicated she would investigate whether the Internet costs should be split with the parks maintenance department and whether renter fees should be adjusted accordingly. Council Member Campbell suggested that if renters are the primary Internet users, the fee structure should reflect that. The Council directed staff to bring back more information.

Council Member Smith noted that the neighboring city to the south, with twice Highland's population, has expenditures more than four times Highland's, and credited consistent fiscal management for the City's position. He highlighted that the City is on track to be essentially debt-free within 15 months, with the building bond paying off this fiscal year and all remaining bonds concluding shortly thereafter.

Questions were raised by Council Member Rodela and Council Member Cortney regarding the use of one-time funds versus ongoing revenue sources in the budget. Council Member Rodela asked for clarification on how the \$100,000 in one-time money allocated for potential security updates at city facilities would be spent, inquiring whether the full amount would be utilized. Ms. Wells explained that \$100,000 was a placeholder amount, based on prior estimates for security improvements, and further evaluation and bidding would determine the actual expense. Council Member Cortney indicated support for including the \$100,000 allocation in the budget as contingent funds, advocating for spending only the necessary amount, without automatically utilizing the entire budgeted sum.

Council Member Cortney raised a question regarding a significant discrepancy in the culinary water fund between a small wage increase (~\$1,000) and a large benefits increase (~\$18,000). Ms. Wells explained this was due to budgeting for a recently vacated water operator position at the maximum family benefit level to ensure coverage regardless of who is hired.

Council Member Doug Cortney MOVED that City Council approve the ordinance adopting the Highland City Fiscal Year 2026-2027 Interim Budget.

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>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

h. ORDINANCE: Highland Mains Signage - Development Agreement Amendment Land Use

(Legislative)

Rob Patterson, City Attorney/Planning & Zoning Administrator

The City Council will consider a proposed amendment to the legislative development agreement for Highland Mains related to signage and the perimeter wall.

City Attorney and Planning & Zoning Administrator Patterson presented the proposed amendment to the 2007 development agreement (amended 2022) for Highland Mains, which is zoned CR. The item encompassed two distinct components: (1) proposed signage changes, and (2) a proposed modification to the timing of the required perimeter masonry wall. Regarding signage, the proposed changes—previously reviewed and approved by the Planning Commission—included: changing the monument entry sign to a black background with white lettering; retaining the existing wayfinding sign design; and replacing the single 25-foot commercial center freestanding sign with two 15-foot signs, each with a required 3-foot stone base.

The applicant, Midtown National Group (MNG), represented by Christian Holbrook, via Zoom, confirmed full agreement with all Planning Commission-recommended signage changes. Regarding the perimeter masonry wall, he explained that MNG had already ordered and begun installing the wall when Drew Parcell, a prospective purchaser of the northern lots (Lots 2 and 3), asked that installation be paused while he explored the possibility of also purchasing the adjacent church ball field—which would potentially require reconfiguring the wall's northern boundary. The proposed amendment would shift the wall completion obligation from being tied to occupancy anywhere in Highland Mains, to being tied specifically to occupancy in Lots 2 and 3.

Council members expressed near-unanimous consensus that the wall should be installed as currently required and that the signage and wall issues should be voted on separately.

Council Member Smith raised questions regarding the height of the proposed wall, noting that most masonry walls in the City are six feet high, but he believed that walls in commercial areas could be up to eight feet in height. He sought clarification on whether the wall adjacent to Highland Mains should be taller, as he recalled an existing wall being eight feet on the opposite side of a commercial development. Mr. Patterson checked the city's code and confirmed that the screen wall requirement is for a minimum height of six feet, with an increase to eight feet only applicable when there is a loading dock. The office lots in question did not include loading docks, meaning the wall should be consistent with a six-foot height. Mr. Holbrook stated he believes that a six-foot wall had been ordered, supporting the correspondence between the proposed height and City requirements.

Council Member Cortney inquired if there were any construction-related issues with erecting the masonry wall before constructing the office buildings. Mr. Holbrook stated there were no problems from their perspective and mentioned that the crew could install the wall along Lot 3's perimeter immediately. They could proceed or pause at Lot 2, depending on the City Council's decision. Mr. Patterson confirmed there were no known issues from a developer or contractor standpoint that would impede this plan.

Council Member Campbell asked for additional input from Josh Winn representing the LDS Church. Mr. Winn clarified that no negotiations or offers had been received from Mr. Parcell or any party regarding the church ball field, and that the Church does not support deferring the fence requirement.

Council members expressed near-unanimous consensus that the wall should be installed as currently required and that the signage and wall issues should be voted on separately.

Council Member Liz Rice MOVED to separate these two issues between the fence and the signage for vote.

There was additional discussion from Council members with clarification from Mr. Patterson directing the Council that the motion could just include the bullet point referencing the signs.

There was no SECOND.

Council Member Liz Rice MOVED that the City Council approve the proposed amendment to the 2007 Development Agreement for the Highland Mains project including all changes to the proposed signs as recommended by the Planning Commission.

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

i. ACTION: Approval of Business Use: Private Dog Park Land Use (Legislative)

Rob Patterson, City Attorney/Planning & Zoning Administrator

The City Council will consider a request from Kal Farr to allow private dog recreation and training as an allowed use within the R-1-40 zone.

City Attorney and Planning & Zoning Administrator Patterson presented a request to add private dog training and recreation as a permitted use in the R-1-40 zone, specifically initiated by applicant Jeff Farr and his father Kal Farr. The proposed business, "Wagon Wagon," would bus dogs to a private property, provide supervised outdoor recreation and training, and return them—with no overnight boarding.

Mayor Bills wondered if this item should have been advertised as a public hearing. Mr. Patterson noted that while this was listed on the agenda as an action item, it should have been noticed as a public hearing, and he recommended the item be continued to the next Council meeting. Mayor Bills stated she would like to hear from the applicant this evening and a public hearing can be advertised for the next meeting.

Jeff Farr addressed the Council, describing the business model, safety protocols (including required vaccinations, spay/neuter requirements, and comprehensive liability insurance), and the community need for an off-leash dog facility.

Council Member Rodela asked if the applicant has reached out to neighboring property owners to determine if there is support or opposition to the proposal.

Kal Farr clarified that the initial location had shifted from a UDOT-owned parcel (which declined to lease) to his private property near SR-92 and 6400 West, where the dogs would be below grade and screened from neighbors. The long-term plan is to prove the business model on the private lot, then seek to purchase the UDOT parcel when it is auctioned in the fall.

Council members expressed general enthusiasm for the concept. Council Member Cortney indicated support for a permitted use designation with conditions (rather than a conditional use), and suggested language clarifying that the business licensee be deemed the owner and keeper of all dogs during operating hours. Council Member Smith asked that conditions include neighbor notification similar to home occupation requirements, and Mr. Patterson confirmed that could be incorporated.

Council Member Doug Cortney *MOVED* to continue this item until the next council meeting.

Council Member Scott L. 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

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. ACTION: Bid for Storm Drain Project General City Management

Chris Trusty, City Engineer/Public Works Director

The City Council will consider a bid award for a storm drain replacement project on 5710 West.

City Engineer/Public Works Director Trusty presented a bid for the storm drain replacement project on 5710 West.

Council Member Rice inquired about the specific location of the storm drain project, asking for details regarding the project. Mr. Trusty explained that the storm drain project is situated north of 11200 North, approximately halfway up the street on 5710 West. This location is on the very west end of the vacated portion of 11200 North, roughly at 11250 North.

Council Member Kim Rodela MOVED that City Council award a bid to KW Robinson in the amount of up to \$53,975.81 for the 5710 West storm drain project.

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

5. **DISCUSSION ITEMS**

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

a. 10100 North Improvements *General City Management*

Chris Trusty, City Engineer/Public Works Director

The City Council will consider using surplus grant funds from the 10400 North Improvement project for roadway improvements along 10100 North near Lone Peak High School.

City Engineer/Public Works Director Trusty presented a proposal to use surplus grant funds from the 10400 North Improvement project for roadway improvements along 10100 North near Lone Peak High School. The City has \$273,886.95 remaining from a \$1,000,000 Utah County grant. The City's estimated share of the project—if completed in coordination with Ivory Homes during their current construction of the adjacent Ridgeview subdivision—would be approximately \$145,673 including a 10% contingency, leaving approximately \$128,000 in remaining grant funds for other eligible road projects. Mr. Trusty indicated he would like to bring a formal reimbursement agreement with Ivory Homes to the next Council meeting and requested preliminary Council direction to proceed.

All Council members indicated support. Council Member Smith noted that 10100 North is the entrance to Highland Glen Park and expressed hope for broader improvements to the area. Mr. Trusty noted that remaining grant funds might also support future improvements to the Highland Glen parking lot, which could be a subject for future discussion.

6. COMMUNICATION ITEMS

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

c. Fraud Risk Assessment

David Mortensen, Finance Director

Finance Director Mortensen reported that the City's annual fraud risk self-assessment resulted in a score of 350 out of 395, placing Highland in the "low" risk category—one tier below the best possible "very low" rating. The primary items that would elevate the score are implementation of either a formal internal audit function or an audit committee. Mr. Mortensen noted that implementing either would require meaningful staff time and/or external cost (approximately \$10,000/year based on comparable cities), and that no indicators of fraudulent activity have been observed. Council members generally agreed that the current risk level is acceptable relative to the cost of additional safeguards, though Council Member Courtney expressed ongoing philosophical support for internal audit functions. Council Member Rice asked whether a cybersecurity policy could benefit the City's insurance standing; Mr. Mortensen confirmed it could positively influence the underwriting assessment.

b. Mural at Highland Family Park

Kim Rodela, Council Member

Doug Cortney, Council Member

City Administrator Wells presented a proposal from Council Member Rodela to commission a mural on the exterior wall of the baseball shed at Highland Family Park. A Highland resident and professional muralist has provided a bid of \$4,500—significantly discounted from her standard rate—and expressed enthusiasm for contributing to the community. The project would be funded using Council Member Rodela's council appropriations funds, with Council Member Cortney contributing the balance. Council members expressed support for the idea and interest in reviewing design options. Mr. Trusty noted that staff is following up with the muralist regarding anti-graffiti protective coating recommendations.

a. Trail Plans in Canterbury & Foxwood Subdivision

Ron Campbell, Council Member

Liz Rice, Council Member

Kim Rodela, Council Member

This item will be discussed at a future meeting.

d. Community Development Update (Current Projects)

Rob Patterson, City Attorney/Planning & Zoning Administrator

This item will be discussed at a future meeting.

7. CLOSED MEETING

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

At 10:26 pm Council Member Liz Rice 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 Scott L. Smith MOVED to adjourn the CLOSED MEETING and Council Member Liz Rice SECONDED the motion. All voted in favor and the motion passed unanimously.

The CLOSED MEETING adjourned at 11:22 pm.

ADJOURNMENT

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

The meeting adjourned at 11:23 pm.

I, Stephannie B. Cottle, City Recorder of Highland City, hereby certify that the foregoing minutes represent a true, accurate and complete record of the meeting held on June 16, 2026. This document constitutes the official minutes for the Highland City Council Meeting.



Stephannie B. Cottle, CMC, UCC
City Recorder

Welcome to the Highland City Council Meeting

June 16, 2026

Please Sign the Attendance Sheet

Scan for Agenda





6:00 PM REGULAR SESSION

Call to Order – Mayor Brittney P. Bills

Invocation – Council Member Doug Cortney

Pledge of Allegiance – Council Member Scott L. Smith

Respect Statement – Mayor Brittney P. Bills



UNSCHEDULED PUBLIC APPEARANCES

**HIGHLAND CITY IS COMMITTED TO CIVILITY AND RESPECT.
ALL ARE ASKED TO ACT AND SPEAK ACCORDINGLY.**

Time set aside for the public to express their ideas and comments on non-agenda items.

- Please state your name clearly.
- Limit your comments to three (3) minutes.

CONSENT ITEMS

- 2a. Approval of Meeting Minutes: May 19, 2026
General City Management

- 2b. Ratification of Large Purchases
General City Management

- 2c. Baseball Field Use Policy Update
General City Management

Motion to Approve

I move that the City Council approve the consent agenda.



APPROVAL OF FY2025-2026 BUDGET ADJUSTMENTS

General City Management

Item 3a – Public Hearing/Ordinance

Presented by – David Mortensen, Finance Director

Highland City

Year-End Budget Adjustments

Fiscal Year 2025-2026

General Fund -----> \$4,575,382 Beginning Fund Balance -----> \$13,773 Current Adopted Budget Surplus/Deficit

Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item
10-39-90	PY Carryover Budgeted	General Fund	Revenue	One-time	202,279	41,727	244,006	Use of fund balance
Total Change in Revenue						\$ 41,727		
10-43-82	Internal Service IT Expense	General Fund	Expenditure	One-time	14,550	10,000	24,550	Additional IT equipment expense
10-48-12	Overtime	General Fund	Expenditure	One-time	250	1,000	1,250	Treasurer overtime
10-58-12	Overtime	General Fund	Expenditure	One-time	-	1,500	1,500	Bldg Dept. overtime
10-58-13	Employee Benefits	General Fund	Expenditure	Ongoing	16,814	2,000	18,814	Bldg Dept. benefits
10-58-31	Professional & Tech Services	General Fund	Expenditure	Ongoing	9,000	1,000	10,000	Bldg Dept. prof services
10-72-12	Overtime	General Fund	Expenditure	One-time	4,500	2,000	6,500	Events overtime
10-72-13	Employee Benefits	General Fund	Expenditure	One-time	6,842	3,000	9,842	Events benefits
10-72-35	Community Center Utilities	General Fund	Expenditure	Ongoing	5,000	2,000	7,000	Events utilities
10-72-63	Community Enrichment	General Fund	Expenditure	Ongoing	42,500	6,000	48,500	Events community enrichment
10-90-89	Transfer to Parks Capital improvement Fund	General Fund	Expenditure	One-time	70,000	27,000	97,000	Transfer for Twin Bridges entryway project

Total Change in Expenditure \$ 55,500

FY26 Beginning Fund Balance	\$ 4,575,382
Current Adopted Budget Surplus/Deficit	\$ 13,773
Proposed Additional Surplus/Deficit	\$ (13,773)
Current Adopted Budget Use of Fund Balance	\$ (202,279)
Proposed Additional Use of Fund Balance	\$ (41,727)
Projected Ending Fund Balance	\$ 4,331,376

Highland City

Year-End Budget Adjustments

Fiscal Year 2025-2026

Cemetery Perpetual Fund -----> \$162,476 Beginning Fund Balance -----> \$12,323 Current Adopted Budget Surplus/Deficit

Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item
21-39-90	PY Carryover Budgeted	Cemetery Perpetual Fund	Revenue	One-time	110,898	8,500	119,398	Use of fund balance
Total Change in Revenue						\$ 8,500		
21-43-17	Public Works Bldg Utilities	Cemetery Perpetual Fund	Expenditure	Ongoing	2,000	1,500	3,500	Building utilities
21-43-20	Sprinkler Repair & Maintenance	Cemetery Perpetual Fund	Expenditure	Ongoing	6,000	2,000	8,000	Sprinkler repair and maintenance
21-43-24	Operations & Maintenance	Cemetery Perpetual Fund	Expenditure	Ongoing	6,000	5,000	11,000	Operations and maintenance
Total Change in Expenditure						\$ 8,500		
FY26 Beginning Fund Balance						\$ 162,476		
Current Adopted Budget Surplus/Deficit						\$ 12,323		
Proposed Additional Surplus/Deficit						\$ -		
Current Adopted Budget Use of Fund Balance						\$ (110,898)		
Proposed Additional Use of Fund Balance						\$ (8,500)		
Projected Ending Fund Balance						\$ 55,401		

Highland City

Year-End Budget Adjustments

Fiscal Year 2025-2026

Library Fund -----> \$91,747 Beginning Fund Balance -----> \$0 Current Adopted Budget Surplus/Deficit

Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item
22-39-90	PY Carryover Budgeted	Library Fund	Revenue	One-time	13,550	12,500	26,050	Use of fund balance
22-36-11	Donations	Library Fund	Revenue	One-time	500	7,300	7,800	Library donation
22-36-12	Grants	Library Fund	Revenue	One-time	4,000	10,578	14,578	Cleff Grant
Total Change in Revenue						\$ 30,378		
22-43-13	Employee Benefits	Library Fund	Expenditure	Ongoing	56,895	12,500	69,395	Employee benefits
22-43-23	Books & Materials	Library Fund	Expenditure	One-time	55,000	7,300	62,300	Library books & materials
22-43-50	Grant Expenditures	Library Fund	Expenditure	One-time	4,000	10,578	14,578	Grant expenditures
Total Change in Expenditure						\$ 30,378		
FY26 Beginning Fund Balance						\$ 91,747		
Current Adopted Budget Surplus/Deficit						\$ -		
Proposed Additional Surplus/Deficit						\$ -		
Current Adopted Budget Use of Fund Balance						\$ (13,550)		
Proposed Additional Use of Fund Balance						\$ (12,500)		
Projected Ending Fund Balance						\$ 65,697		

Highland City

Year-End Budget Adjustments

Fiscal Year 2025-2026

Building & Development Fund -----> \$763,388 Beginning Fund Balance -----> \$0 Current Adopted Budget Surplus/Deficit

Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item
24-39-90	PY Carryover Budgeted	Building & Development Fund	Revenue	One-time	190,360	16,000	206,360	Use of fund balance
Total Change in Revenue						\$ 16,000		
24-59-12	OT Allocated	Building & Development Fund	Expenditure	One-time	2,000	2,000	4,000	Overtime allocated from other departments
24-59-13	Employee Benefits Allocated	Building & Development Fund	Expenditure	One-time	71,822	14,000	85,822	Benefits allocated from other departments
Total Change in Expenditure						\$ 16,000		
					FY26 Beginning Fund Balance	\$ 763,388		
					Current Adopted Budget Surplus/Deficit	\$ -		
					Proposed Additional Surplus/Deficit	\$ -		
					Current Adopted Budget Use of Fund Balance	\$ (190,360)		
					Proposed Additional Use of Fund Balance	\$ (16,000)		
					Projected Ending Fund Balance	\$ 557,028		

Highland City

Year-End Budget Adjustments

Fiscal Year 2025-2026

Parks Capital Improvement Fund -----> \$3,303,776 Beginning Fund Balance -----> \$0 Current Adopted Budget Surplus/Deficit

Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item
40-39-90	PY Carryover Budgeted	Parks Capital Improvement Fund	Revenue	One-time	240,082	343,421	583,503	Use of fund balance
40-30-90	Transfer from General Fund	Parks Capital Improvement Fund	Revenue	One-time	70,000	27,000	97,000	Transfer for Twin Bridges entryway project
40-36-15	Grants	Parks Cap Imp Fund	Revenue	One-time	2,202,050	153,919	2,355,969	MAG grant for Mitchell Hollow Trail
40-36-18	Park Donations	Parks Cap Imp Fund	Revenue	One-time	-	2,660	2,660	Park donations
Total Change in Revenue						\$ 527,000		
40-40-76	Trails	Parks Cap Imp Fund	Expenditure	One-time	2,327,050	200,000	2,527,050	Mitchell Hollow Trail project
40-40-78	Highland Family Park	Parks Cap Imp Fund	Expenditure	One-time	30,000	300,000	330,000	Highland Family Park
40-40-71	Major Park Constr/Repair	Parks Cap Imp Fund	Expenditure	One-time	195,000	27,000	222,000	Twin Bridges entryway
Total Change in Expenditure						\$ 527,000		
FY26 Beginning Fund Balance						\$ 3,303,776		
Current Adopted Budget Surplus/Deficit						\$ -		
Proposed Additional Surplus/Deficit						\$ -		
Current Adopted Budget Use of Fund Balance						\$ (240,082)		
Proposed Additional Use of Fund Balance						\$ (343,421)		
Projected Ending Fund Balance						\$ 2,720,273		

Highland City

Year-End Budget Adjustments

Fiscal Year 2025-2026

Roads Capital Improvement Fund -----> \$2,435,034 Beginning Fund Balance -----> \$0 Current Adopted Budget Surplus/Deficit

Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item
41-39-90	PY Carryover Budgeted	Roads Capital Improvement Fund	Revenue	One-time	554,919	-	554,919	Use of fund balance
41-36-15	Grants	Roads Capital Improvement Fund	Revenue	One-time	140,000	506,000	646,000	State grant for transportation
Total Change in Revenue						\$ 506,000		
41-40-33	Professional & Tech. Services	Roads Capital Improvement Fund	Expenditure	One-time	-	100,000	100,000	Consulting services
41-40-71	Major Road Maintenance	Roads Capital Improvement Fund	Expenditure	One-time	475,000	406,000	881,000	State grant expenditures
Total Change in Expenditure						\$ 506,000		
FY26 Beginning Fund Balance						\$ 2,435,034		
Current Adopted Budget Surplus/Deficit						\$ -		
Proposed Additional Surplus/Deficit						\$ -		
Current Adopted Budget Use of Fund Balance						\$ (554,919)		
Proposed Additional Use of Fund Balance						\$ -		
Projected Ending Fund Balance						\$ 1,880,115		

Highland City

Year-End Budget Adjustments

Fiscal Year 2025-2026

Buildings Capital Improvement Fund -----> \$2,106,051 Beginning Fund Balance -----> \$0 Current Adopted Budget Surplus/Deficit

Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item
42-39-90	PY Carryover Budgeted	Buildings Capital Improvement Fund	Revenue	One-time	470,473	710,000	1,180,473	Use of fund balance
Total Change in Revenue						\$ 710,000		
42-40-65	Building Improvements	Building Cap Imp Fund	Expenditure	One-time	144,621	86,000	230,621	Fire Station driveway
42-40-67	New Parks Maintenance Bldg	Building Cap Imp Fund	Expenditure	One-time	-	600,000	600,000	Parks Maintenance Building
42-40-71	Miscellaneous Costs	Building Cap Imp Fund	Expenditure	One-time	-	24,000	24,000	Canterbury sale reimbursements
Total Change in Expenditure						\$ 710,000		
FY26 Beginning Fund Balance						\$ 2,106,051		
Current Adopted Budget Surplus/Deficit						\$ -		
Proposed Additional Surplus/Deficit						\$ -		
Current Adopted Budget Use of Fund Balance						\$ (470,473)		
Proposed Additional Use of Fund Balance						\$ (710,000)		
Projected Ending Fund Balance						\$ 925,578		

Highland City

Year-End Budget Adjustments

Fiscal Year 2025-2026

Pressurized Irrigation Fund -----> \$5,023,956 Beginning Fund Balance -----> \$125,779 Current Adopted Budget Surplus/Deficit (saving for future asse

Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item
53-38-95	PY Carryover Budgeted	Pressurized Irrigation Fund	Revenue	One-time	-	415,000	415,000	Use of fund balance
53-38-90	Grant Revenue	Pressurized Irrigation Fund	Revenue	One-time	-	330,355	330,355	State PI grant revenue
Total Change in Revenue						\$ 745,355		
53-40-50	Grant Expenditures	Pressurized Irrigation Fund	Expenditure	One-time	-	330,355	330,355	PI grant expenditures
53-40-60	Capital Expenses/Projects	Pressurized Irrigation Fund	Expenditure	One-time	500,000	415,000	915,000	PI booster project
Total Change in Expenditure						\$ 745,355		
FY26 Beginning Fund Balance						\$ 5,023,956		
Current Adopted Budget Surplus/Deficit						\$ 125,779		
Proposed Additional Surplus/Deficit						\$ -		
Current Adopted Budget Use of Fund Balance						\$ -		
Proposed Additional Use of Fund Balance						\$ (415,000)		
Projected Ending Fund Balance						\$ 4,734,735		

Highland City

Year-End Budget Adjustments

Fiscal Year 2025-2026

Storm Sewer Fund -----> \$2,650,298 Beginning Fund Balance -----> \$0 Current Adopted Budget Surplus/Deficit

Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item
54-38-95	PY Carryover Budgeted	Storm Sewer Fund	Revenue	One-time	316,225	480,000	796,225	Use of fund balance
Total Change in Revenue						\$ 480,000		
54-40-59	Capital Equipment Purchase	Storm Sewer Fund	Expenditure	One-time	190,000	480,000	670,000	Vac truck purchase
Total Change in Expenditure						\$ 480,000		
FY26 Beginning Fund Balance						\$ 2,650,298		
Current Adopted Budget Surplus/Deficit						\$ -		
Proposed Additional Surplus/Deficit						\$ -		
Current Adopted Budget Use of Fund Balance						\$ (316,225)		
Proposed Additional Use of Fund Balance						\$ (480,000)		
Projected Ending Fund Balance						\$ 1,854,073		

Highland City

Year-End Budget Adjustments

Fiscal Year 2025-2026

Culinary Water Fund -----> \$2,113,889 Beginning Fund Balance -----> \$233,189 Current Adopted Budget Surplus/Deficit (saving for future assets)

Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item
55-38-95	PY Carryover Budgeted	Culinary Water Fund	Revenue	One-time	-	263,000	263,000	Use of fund balance
	Grant Revenue	Culinary Water Fund	Revenue	One-time	-	478,870	478,870	State grant revenue
Total Change in Revenue						\$ 741,870		
55-40-31	Engineering & Professional Services	Culinary Water Fund	Expenditure	One-time	140,000	(100,000)	40,000	Consulting services
55-40-50	Capital Expense Projects	Culinary Water Fund	Expenditure	One-time	42,000	310,000	352,000	Chlorination upgrade project
55-40-51	Capital Outlay Equipment	Culinary Water Fund	Expenditure	One-time	50,000	53,000	103,000	Backhoe purchase
55-40-78	Grants Capital Outlay	Culinary Water Fund	Expenditure	One-time	-	478,870	478,870	Well #5 Rehab and chlorination
Total Change in Expenditure						\$ 741,870		
					FY26 Beginning Fund Balance	\$ 2,113,889		
					Current Adopted Budget Surplus/Deficit	\$ 233,189		
					Proposed Additional Surplus/Deficit	\$ -		
					Current Adopted Budget Use of Fund Balance	\$ -		
					Proposed Additional Use of Fund Balance	\$ (263,000)		
					Projected Ending Fund Balance	\$ 2,084,078		

Highland City

Year-End Budget Adjustments

Fiscal Year 2025-2026

Internal Service IT Fund -----> \$1,676 Beginning Fund Balance -----> \$0 Current Adopted Budget Surplus/Deficit

Account Number	Account Name	Fund	Revenue or Expenditure?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Budget	Item
57-37-10	Internal Service Charges	Internal Service IT Fund	Revenue	One-time	57,400	10,000	67,400	Server Upgrade/Replacement
Total Change in Revenue						\$ 10,000		
57-40-25	Internal Service Expenses	Internal Service IT Fund	Expenditure	One-time	57,400	10,000	67,400	Server Upgrade/Replacement
Total Change in Expenditure						\$ 10,000		
FY26 Beginning Fund Balance						\$ 1,676		
Current Adopted Budget Surplus/Deficit						\$ -		
Proposed Additional Surplus/Deficit						\$ -		
Current Adopted Budget Use of Fund Balance						\$ -		
Proposed Additional Use of Fund Balance						\$ -		
Projected Ending Fund Balance						\$ 1,676		

Motion to Approve

I move that City Council adopt the ordinance amending the Highland City fiscal year 2025-2026 budget as shown in the included exhibit and as presented by staff.



CONSOLIDATED FEE SCHEDULE FOR FY2027

General City Management

Item 3b – Resolution

Presented by – Candice Linford, City Treasurer/Business License Official

Fee Schedule Updates

Department	Category	Item	FY26 Fee	FY27 Proposal
Building (Residential)	Building Permit Deposits	Accessory Structure	\$ 45.00	\$ 100.00
		Addition	\$ 45.00	\$ 100.00
		Deck/Patio		\$ 100.00
		Demo		\$ 45.00
		Mechanical/Plumbing/Electrical/Re-Roof		\$ 45.00
		Remodel	\$ 45.00	\$ 100.00
		Retaining Wall		\$ 100.00
		Solar/Green Energy	\$ 90.00	\$ 100.00
Building (Commercial)	Building Permit Deposits	Commercial Addition		\$ 250.00
		Commercial Remodel		\$ 250.00
		Commercial Swimming Pool		\$ 500.00
		Sign		\$ 45.00
		Tenant Improvement		\$ 500.00

Fee Schedule Updates

Miscellaneous Building Fees	Culinary Water Meter	Residential 3/4"	\$ 470.65	\$ 500.00
		Residential 1"	\$ 548.30	\$ 562.00
	PI Water Meter	Residential 3/4"	\$ 470.65	\$ 500.00
		Residential 1"	\$ 548.30	\$ 562.00
Cemetery (Burials)	Single Burial (upper grave)	Weekday	\$ 600.00	\$ 630.00
		Weekend or Holiday	\$ 950.00	\$ 990.00
	Double Burials (lower grave)	Weekday	\$ 750.00	\$ 780.00
		Weekend or Holiday	\$ 1,150.00	\$ 1,200.00
	Burials for Cremains and Caskets 36" or less	Weekday	\$ 500.00	\$ 520.00
		Weekend or Holiday	\$ 850.00	\$ 880.00

Fee Schedule Updates

Cemetery (Disinterment)		Weekday	\$ 650.00	\$ 680.00
		Weekend or Holiday	\$ 1,080.00	\$ 1,120.00
	Cremains and Caskets of 36" or less	Weekday	\$ 435.00	\$ 460.00
		Weekend or Holiday	\$ 755.00	\$ 790.00
Business Licensing	Miscellaneous	Non-Compliance Fee		\$ 30.00
	Solicitors	Group of Two (2) or More	\$ 125.00	Elimination of Fee
Community Dev & Planning	Miscellaneous	Retaining Wall Application (if not required to go through the building department)	\$ 25.00	\$ 25.00
		Engineering & Public Works	Miscellaneous	Traffic Calming Application Request

Fee Schedule Updates

Events (Non-City Sponsored)	Miscellaneous	Pickleball Court Rentals (maximum of 4 courts)			\$10.00 per court per hour
Highland Fling	5K	Early Registration	\$	15.00	\$ 17.00
		Late Registration	\$	25.00	\$ 28.00
		On-site Registration (no shirt guaranteed)	\$	30.00	\$ 33.00
	Kids Half Mile Fun Run	Early Registration			\$ 8.00
		Late Registration			\$ 10.00
		On-site Registration (no shirt guaranteed)			\$ 12.00
	Family Run (unlimited immediate household)	Early Registration			\$ 75.00
		Late Registration			\$ 100.00
		On-site Registration (no shirt guaranteed)			\$ 100.00

Fee Schedule Updates

Highland Fling
Vendors

Highland City
Resident
Non-Resident

Non-Food Vendor
Non-Food Vendor
Electrical Access

\$	138.00	\$	25.00
\$	138.00	\$	50.00
\$	28.00	\$	10.00

Fee Schedule Q&A:

1. There is a difference of 19 cents between the 2" culinary meter and 2" PI meter. Should they match?

Yes. I will correct the culinary 2" to say \$2,904.72.

2. Is the \$10/hour fee for Pickleball Court Rentals a flat fee for up to four courts, or is it a per-court fee with a maximum of four that can be simultaneously rented?

Thank you for asking! It is a per-court fee with a maximum of four courts that can be simultaneously rented. I will clarify this in the fee schedule.

3. The parade entry fees have been increased according to the registration page, as well as the pickleball fees for the over-17 age group. Why isn't this reflected in the new fee schedule?

The fee schedule approved by Council on March 24th did not get copied over to this draft correctly. All fees, as approved at that time, with the exception of the changes made on May 19th, which are in the attached fee schedule, will be corrected in the final FY 2027.

Motion to Approve

I move that City Council adopt the Resolution adopting the FY2027 Fee Schedule.



PRESSURIZED IRRIGATION FUND TRANSFER

General City Management

Item 3c – Public Hearing/Ordinance

Presented by – David Mortensen, Finance Director

Pressurized Irrigation Transfer to General Fund

- General Fund pays Pressurized Irrigation Fund \$108,000 for the irrigation of approximately 135 acres of parks and open space owned by the City.
- It is proposed that the Pressurized Irrigation Fund transfer \$108,000 to the General Fund to make the General Fund whole for this cost.
- The \$108,000 transfer is equal to 3.5% of the Pressurized Irrigation Fund's total fiscal year 2027 proposed budgeted expenditures.

FUND 53**PRESSURIZED IRRIGATION FUND**

ACCT	DESCRIPTION	ACTUALS FY2023	ACTUALS FY2024	ACTUALS FY2025	MID-YEAR ACTUALS DEC 2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027
	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
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
53-37-31	PI Water Meters	49,077	58,162	52,175	21,706	50,000	40,000
53-38-10	Interest Earnings	163,903	269,677	225,253	49,177	193,021	100,000
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

EXPENDITURES & TRANSFERS							
53-40-11	Salaries/Wages Full-Time	189,608	248,197	250,317	115,737	243,638	267,889
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	134,653
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	15,378
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
53-40-22	Uniforms & Safety Wear	887	740	1,411	557	1,500	2,000
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	391,000
53-40-27	Power For Lift Stations	169,506	136,019	253,535	268,949	245,000	340,000
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
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

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
53-40-73	Water Share Purchases	-	10	(1,203)	-	-	100,000
53-40-74	Water Share Assessments	273,277	348,552	805,724	627,501	1,230,000	662,000
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
53-40-80	Indirect Overhead	116,125	141,491	59,689	59,426	59,426	64,180
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
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	3,097,225
	Surplus (Deficit)	769,984	1,530,621	(1,727,153)	(693,970)	-	775

Motion to Approve

I move that City Council approve the resolution authorizing a transfer of \$108,000 from the Pressurized Irrigation Fund to the General Fund for fiscal year 2026-2027.



OFFICER COMPENSATION

General City Management

Item 3d – Public Hearing/Ordinance
Presented by – Erin Wells, City Administrator

Background

- State Law requires a public hearing for any budgeted increases for City elected officials and City officers
 - Department heads and assistant department heads

Background

- City Officer Increases
 - 4% inflationary adjustment
 - Market adjustment as applicable
 - URS Tier II retirement reimbursement bonus as applicable
- Mayor's Increase
 - Budgeted as directed by Council
 - Makes the Mayors wage more in line with similar cities

Staff Increases

Title	Total Proposed FY2026-2027% Increase
City Administrator	4.5%
Assistant City Administrator	4.5%
Assistant Public Works Director	4.0%
City Attorney/Planning Administrator	4.5%
Finance Director	5.5%
Library Director	4.0%
Public Works Director/City Engineer	5.4%

City	Mayor Salary
Alpine	\$9,600
American Fork	\$29,250
Bluffdale	\$18,000
Cedar Hills	\$18,732
Draper	\$35,000
Eagle Mountain*	\$119,800
Heber	\$31,200
Herriman	\$35,000
Lehi	\$60,000
Lindon	\$19,589
Mapleton	\$18,000
Orem	\$48,406
Payson	\$30,973
Pleasant Grove	\$20,891
Provo*	\$160,959
Riverton	\$49,599
Sandy*	\$179,907
Santaquin	\$14,500
Saratoga Springs	\$41,190
Spanish Fork	\$31,365
Springville	\$17,898
Average (Excluding Full-time Mayors*)	\$29,400
Highland Current	\$12,600
Highland Proposed	\$18,900 (50% increase)

Motion to Approve

I move that City Council adopt the ordinance enacting compensation increases for the Mayor and specific City officers for fiscal year 2026-2027.

Alternative Motions

I move that City Council adopt the ordinance enacting compensation increases for the specific City officers for fiscal year 2026-2027 excluding the Mayor's compensation.

I move that City Council adopt the ordinance enacting compensation increases for the Mayor for fiscal year 2026-2027.



TRUTH IN TAXATION – PROPERTY TAX IMPACT SCHEDULE

General City Management

Item 3e – Action

Presented by – Erin Wells, City Administrator

Background

- State law now requires a Property Tax Impact Schedule presented anytime there is a public hearing regarding the budget and the Council is considering a property tax increase.

Library Funding 101

- Primary source – dedicated tax
 - Good: Funds that only can be used for the library
 - Bad: Property tax DOES NOT increase with inflation

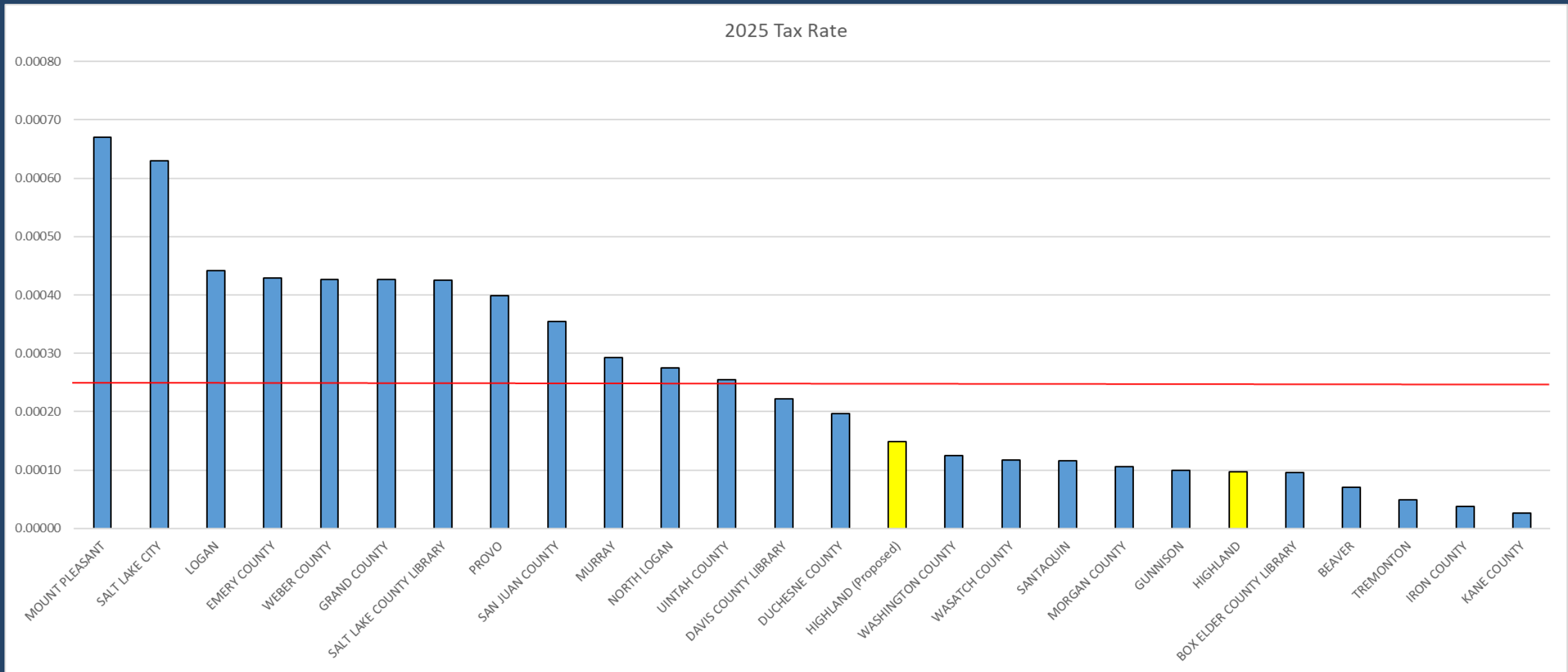
Property Taxes and Inflation



Library Property Tax History

- Tax rate established in 2007
- Library opened in 2008
- Reduced tax burden in 2010 by 4%
- Reduced budget and tax rate went down by 6% in 2013

Library Property Tax Rate Comparison

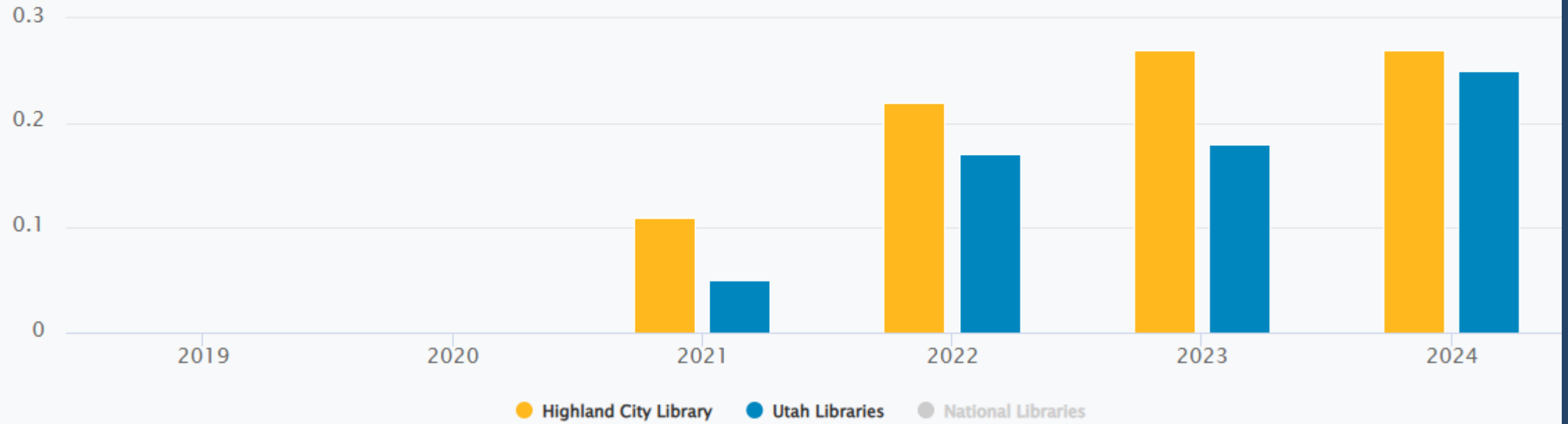


Library Visitors – Last 12 Months

- 44,151 – June 2024 thru May 2025
- 60,591 – June 2025 thru May 2026
 - 37% increase
 - 60,591 – Annually
 - 5,049 – Average per Month
 - ~200 – Average per Day

Highland City Library Compared to State and National Library Medians ⁽ⁱ⁾

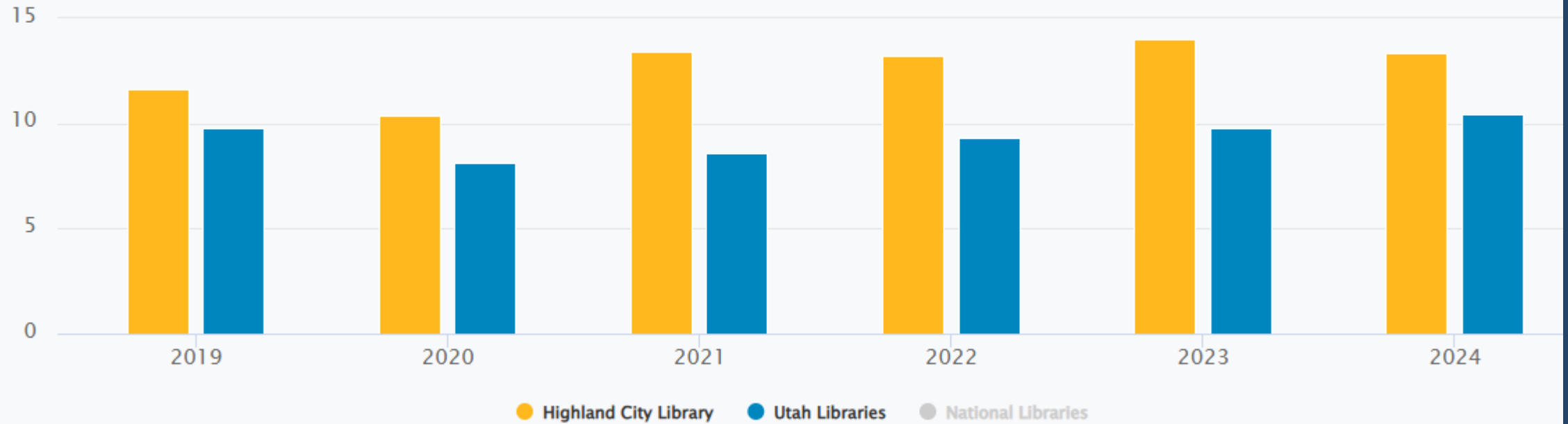
Attendance at Live Programs (Ages 0-5) Per Capita



- 7,901 – June 2024 thru May 2025
- 8,327 – June 2025 thru May 2026
 - 5% increase

Highland City Library Compared to State and National Library Medians ⓘ

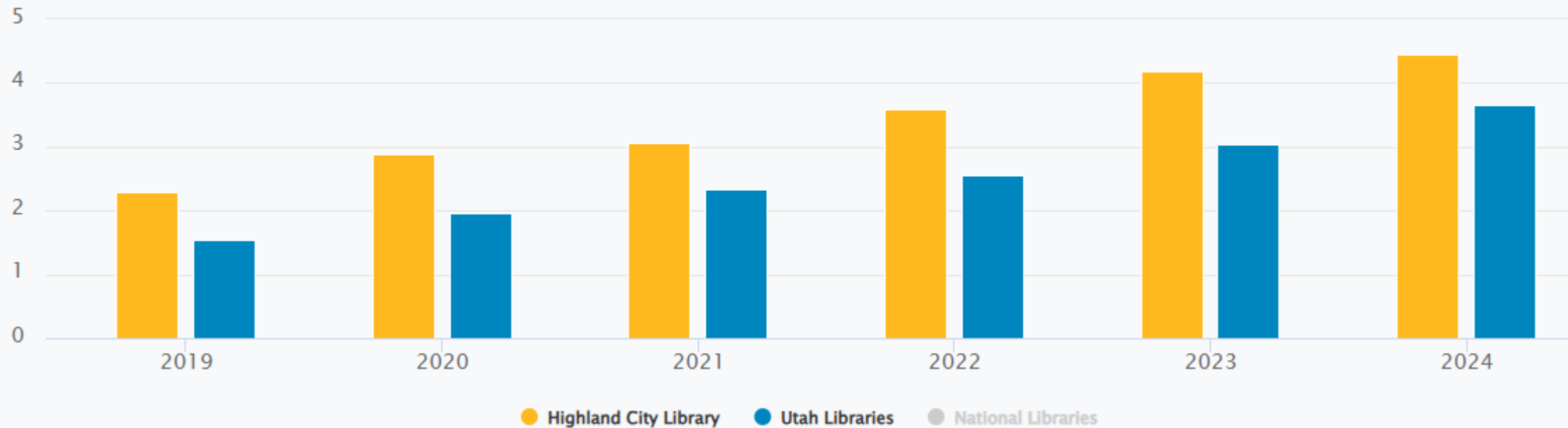
Total Circulation of Material Per Capita



- 208,235 – June 2024 thru May 2025
- 232,719 – June 2025 thru May 2026
 - 12% increase

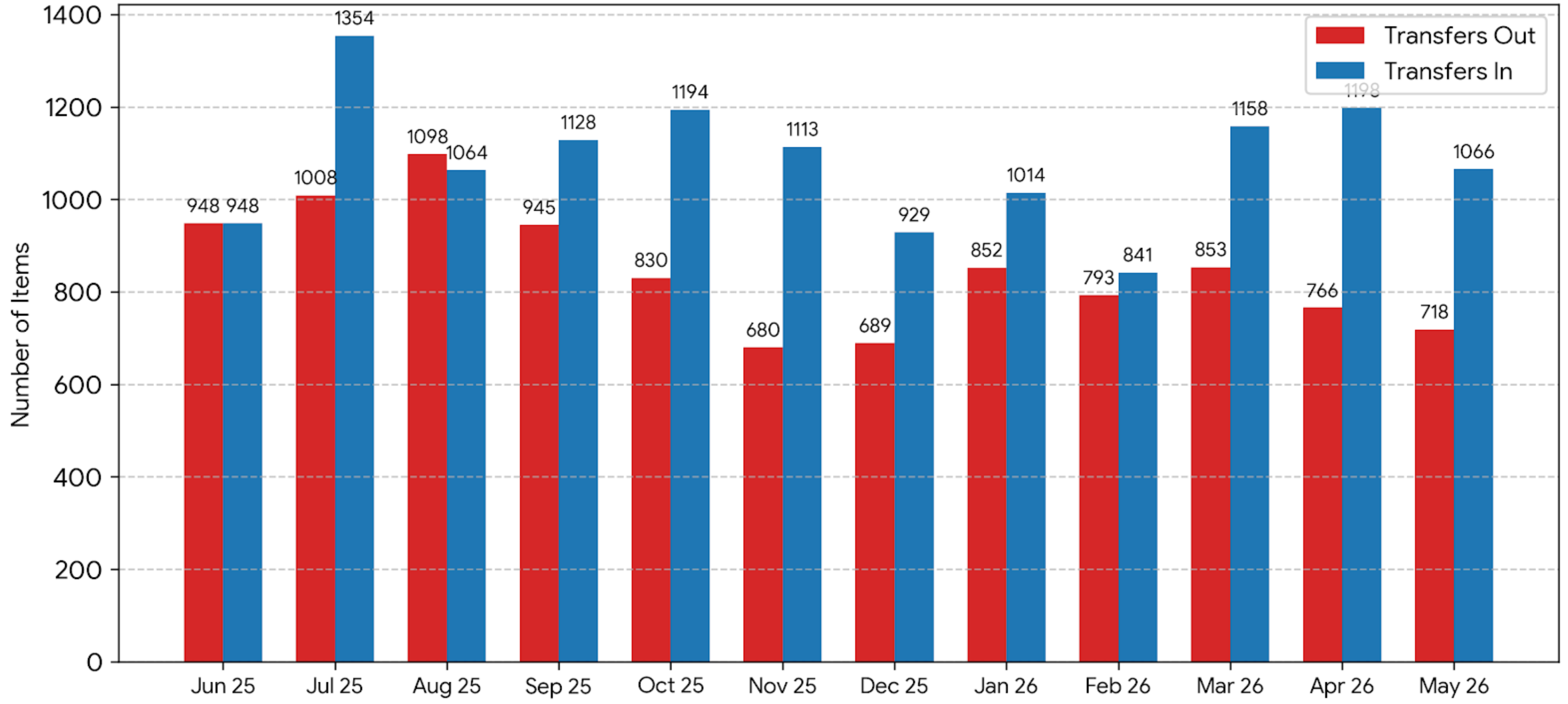
Highland City Library Compared to State and National Library Medians ⓘ

Circulation of Electronic Material Per Capita



- 105,162 – June 2024 thru May 2025
- 114,281 – June 2025 thru May 2026
 - 9% increase

TLC Transfers In vs Out (June 2025 - May 2026)



Other Library Resources & Benefits

- Computer access
- Printing services
- Electronic databases
- Small business development
- Reduced crime

Other Revenue Options Considered

- Increased Fees
 - Limited based on state requirements to stay a public library and receive state certification and funding
- Savings/ Reserves/ Fund Balance
 - Best to save for unexpected emergencies or expenses
 - One-time funds when problem is ongoing
- Donations from outside entities
 - Not controlled by the City
 - Fluctuates year-to-year

Plans for Increased Funds - Staffing

- Goal: Keep up with increased work hours resulting from Timpanogos Library Consortium (TLC)
- Request:
 - Convert one part-time staff to full-time (12 hours)
 - Currently only one full-time staff member
 - Hire TWO additional part-time staff
 - One Library Assistant (25 hours)
 - One Courier for TLC materials (NEW CHANGE)
 - 4 hours per week year-round
 - \$3,718 total impact

Other Plans for Increased Funds

- Programming
 - Keep pace with current programming demands
 - Fairytale Ball already needed to be delayed
 - Continue Highland Senior Hub after grant has elapsed
- Electronic Resources (Libby)
 - Replaces lost state and federal funding due to budget cuts

Alternatives to a Tax Increase

- Exit TLC
 - Longer wait times or increased budget to purchase more books
- Restrict Electronic (Libby) Access
 - Longer wait times or increased budget to purchase more books

Alternatives to a Tax Increase

- Reduce Hours
 - Impacts to patrons
 - More pressure on staff to do same work in less time
- Reduce Programs
 - Reduction in Storytime
 - Possible elimination of large quarterly events (Fairytale Ball)
 - Discontinuation of Highland Senior Hub

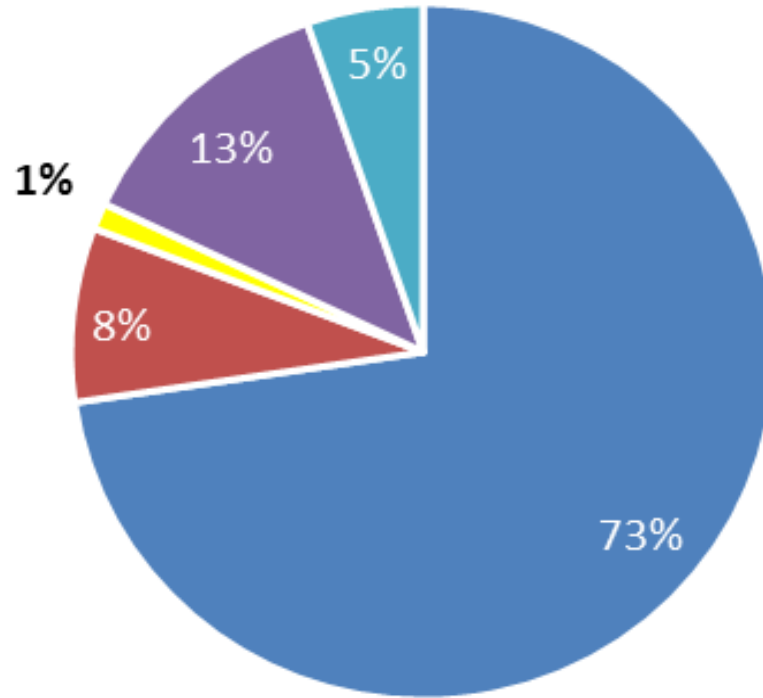
Property Tax Impact

TOTAL \$2,500
MUNICIPAL \$325



and \$325 goes to
your town,

Library Tax as a Percent of Total Tax Bill



■ Schools ■ Highland City General ■ **Highland City Library** ■ County ■ Special Districts

Property Tax Summary for Library

- Average Highland Home Value - \$1,036,469

Annual Property Tax Assessment	
Current	\$55.30
Proposed Increase	\$27.36
Proposed Total	\$82.66

- 49% increase for Library rate
- 7.56% increase of the City's total property tax rate

Calendar Review

- Council Budget Retreat – February 5
- Budget Work Session – April 14
- Individual Council Meetings – Week of April 13 & 20
- Budget Work Session – April 29
- Public Hearing & Tentative Budget Consideration – May 5
- City Open House – May 13
- Council Budget Discussion – June 2
- **Public Hearing & Interim Budget Consideration – June 16**
- Public Information Meetings - TBD
- Public Hearing & Final Budget Consideration - August 11

Questions?

Exhibit A

Proposed Property Tax Impact Schedule

Highland City will consider an increase to its Library property tax rate from .000097 to .000145 (estimated) to generate an additional \$171,600. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

Highland City's Current Library Property Tax Rate	0.000097
Highland City's Current Property Tax Revenue	\$330,000
Proposed Revenue with Tax Change	\$501,600
New Property Tax Revenue to Highland City	\$171,600

Estimated Increase to Highland Library's Property Tax Revenue 52%

Estimated Increase to a primary residence of \$1,036,469 \$27.36 (a 49% increase)

Estimated Increase to a business valued at \$1,783,000 \$85.58 (a 49% increase)

<u>Affected</u> <u>Department</u>	<u>Proposed</u> <u>Budget</u>	<u>Budget without Tax</u> <u>Change</u>	<u>Budget</u> <u>Change</u>
Library	\$601,191	\$429,591	\$171,600

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

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

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

Total Library Fund Change: \$171,600



CERTIFIED TAX RATE

General City Management

Item 3f – Resolution

Presented by – Erin Wells, City Administrator

Summary

- Annual requirement with budget process
- Decrease in general rate as property value have increased
- Figures INCLUDE proposed increase to dedicated Library tax
 - Final decision made at Truth in Taxation – August 11

Rate Changes

Fund/Operation	FY 2025-2026 Rate	FY 2026- 2027 Rate	Change from Previous Year
General City Operations Tax	0.000642	0.000630	Decrease of 0.000013
Dedicated Library Tax	0.000097	0.000145	Increase of 0.000048
Total	0.000740	0.000775	Increase of 0.000035

Motion to Approve

I move that City Council approve the resolution adopting the Fiscal Year 2026-2027 Certified Tax Rate of 0.000775, which includes 0.000630 for City operations and 0.000145 for Library operations.



ADOPTION OF INTERIM FISCAL YEAR 2026-2027 BUDGET

General City Management

Item 3g – Public Hearing/Ordinance
Presented by – Erin Wells, City Administrator

Revenue Highlights

- 3% projected growth in property and sales tax
- Reimbursement of approximately \$264,000 from Lone Peak Public Safety District
- No proposed fee or utility increases
- Property Tax Increase of \$171,600 to the dedicated library tax

Expense Highlights

- 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 since Tentative Budget Approval

- ****Changed today**** Potential tax increase shown in General Fund
 - Prior Year Use of Fund Balance 10-39-90 (p 11) and Restricted Potential Property Tax Increase 10-43-83 (p 15) in General Fund
- Decrease of property tax numbers based on updated Utah County estimates
 - \$20,000 for City and \$2,000 for Library
- Use of \$100,000 fund balance to pay for potential security updates to City facilities
 - Leaves estimated fund balance at 29.5%
- Payment to Utah County for homeless services - \$2,100
- Pay increase of \$6,300 to the Mayor's position to bring mor in line with similar surrounding cities
- \$2,500 increase to utilities expenses at Community Center

Changes since Tentative Budget Approval

- Lone Peak Budget Increase - \$5,744
- \$3,000 increase for annual Open House event
- ADA document accessibility software for website - \$8,425
- Increase to North Pointe tipping fees as they are planning a \$2.00 per ton increase.
 - Absorbed and not passed along to the residents
- Pay Plan Update – 4% for majority of staff with 0.5% additional spread amongst some staff based on market changes
- Wage adjustment for new hires/ turnover
- Cemetery Fund Transfer to General Fund - \$49,015
- Added 4-hour per week Library courier position
- Public Works Tools & Supplies - \$2,000

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	\$ 15,269,109	\$ 14,936,251	\$ 332,858	\$ 351,600	\$ 4,360,230
Cemetery Perpetual Fund	\$ 49,015	\$ 401,320	\$ 386,728	\$ 14,592	\$ -	\$ 63,607
Library Fund	\$ 81,746	\$ 601,537	\$ 601,191	\$ 346	\$ -	\$ 82,092
Parks Tax Fund	\$ 467,741	\$ 410,000	\$ 405,000	\$ 5,000	\$ 200,000	\$ 272,741
Building & Development Fund	\$ 573,028	\$ 958,500	\$ 958,309	\$ 191	\$ 272,500	\$ 300,719
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	\$ 3,736,965	\$ 35	\$ 586,000	\$ 3,580,062
Pressurized Irrigation Fund	\$ 5,149,735	\$ 3,098,000	\$ 2,706,225	\$ 391,775	\$ -	\$ 5,541,510
Storm Sewer Fund	\$ 2,455,490	\$ 1,224,000	\$ 1,223,394	\$ 606	\$ 274,000	\$ 2,182,096
Culinary Water Fund	\$ 2,347,078	\$ 2,179,000	\$ 2,178,366	\$ 634	\$ 171,000	\$ 2,176,712
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	\$ 32,645,374	\$ 31,896,269	\$ 749,106	\$ 2,838,100	\$ 24,870,053

Motion to Approve

I move that City Council approve the ordinance adopting the Highland City Fiscal Year 2026-2027 Interim Budget.



HIGHLAND MAINS SIGNAGE - DEVELOPMENT AGREEMENT AMENDMENT

Land Use (Legislative)

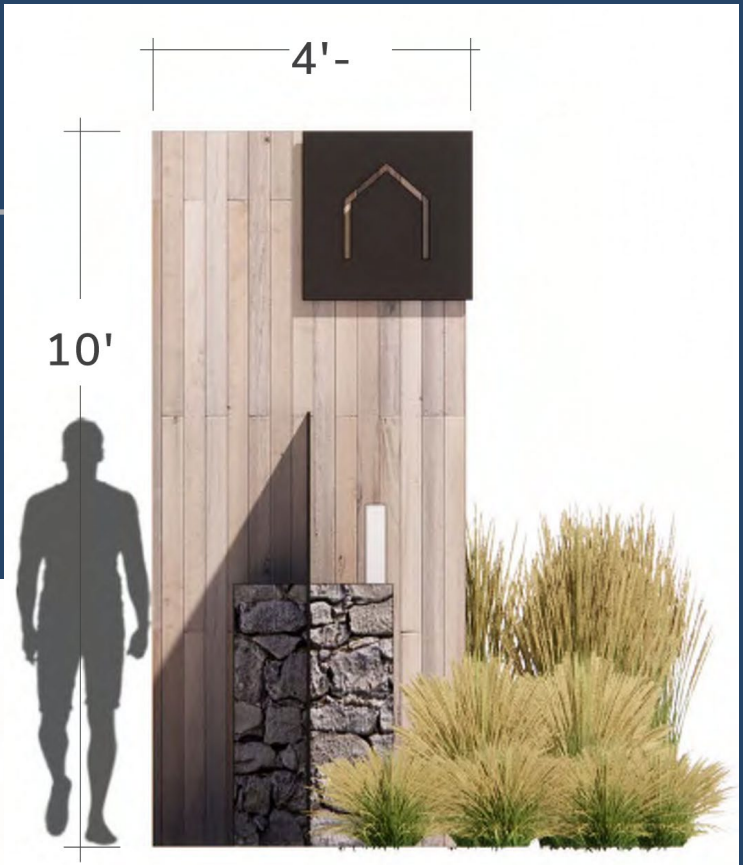
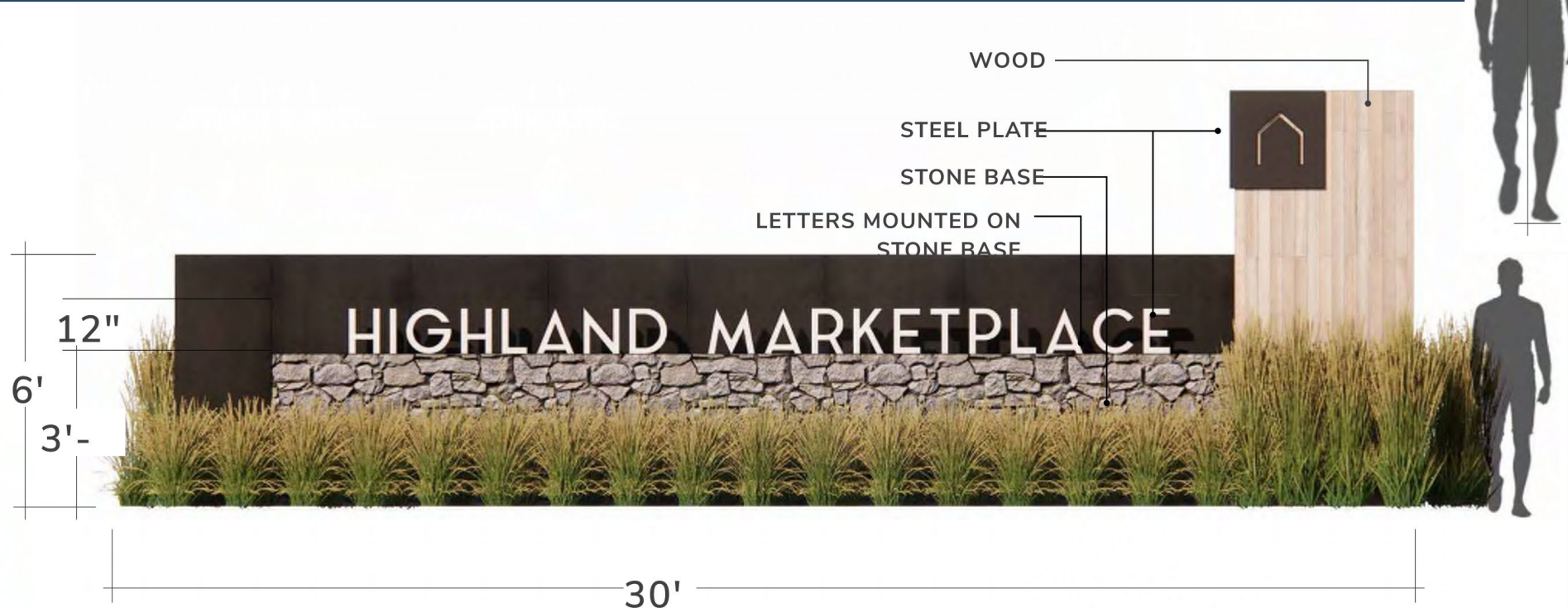
Item 3h - Ordinance

Presented by - Rob Patterson, City Attorney/Planning & Zoning Administrator

Background

- Highland Mains project (NW corner of SR-92 and Alpine Hwy) is subject to a development agreement (original 2007, amended 2022) and CR zoning
- Development agreement established pre-approved signage types, dimensions, and locations
- Deviation from the signage is allowed but must conform to City zoning regulations for signs
- Developer desires to amend allowed signage in development agreement

Current: Monument short/wide



Proposed: Monument short/wide



Recommended: Monument short/wide

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



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

7"
4 1/4"
2'-10"
2'-1"

dotted line indicates sign area.

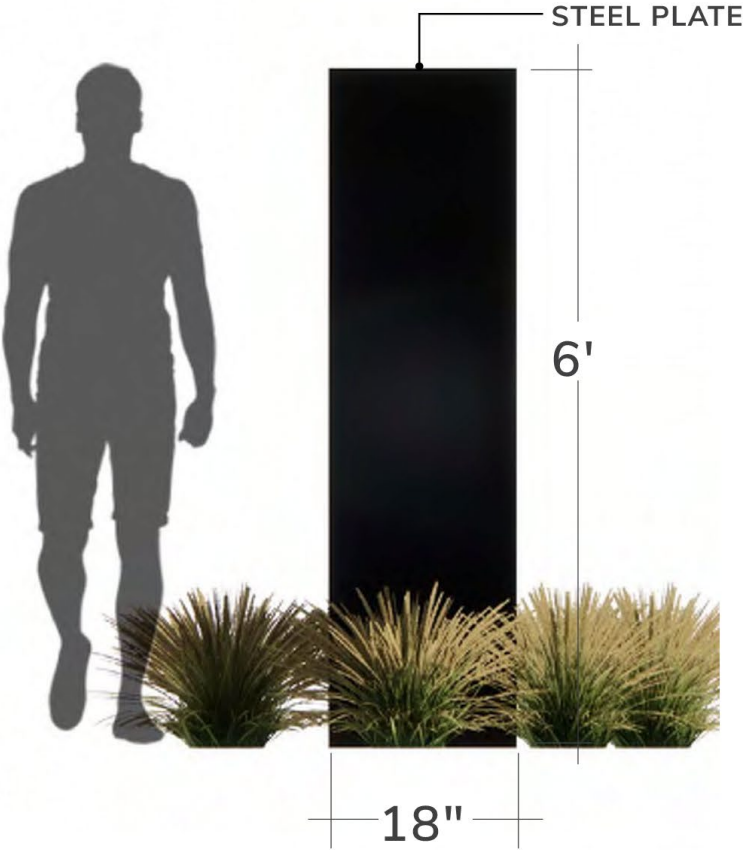
Flat Cut Lettering
1/4" routed aluminum w/ painted finish
[P2] [P1] Flush mount to cabinet.

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

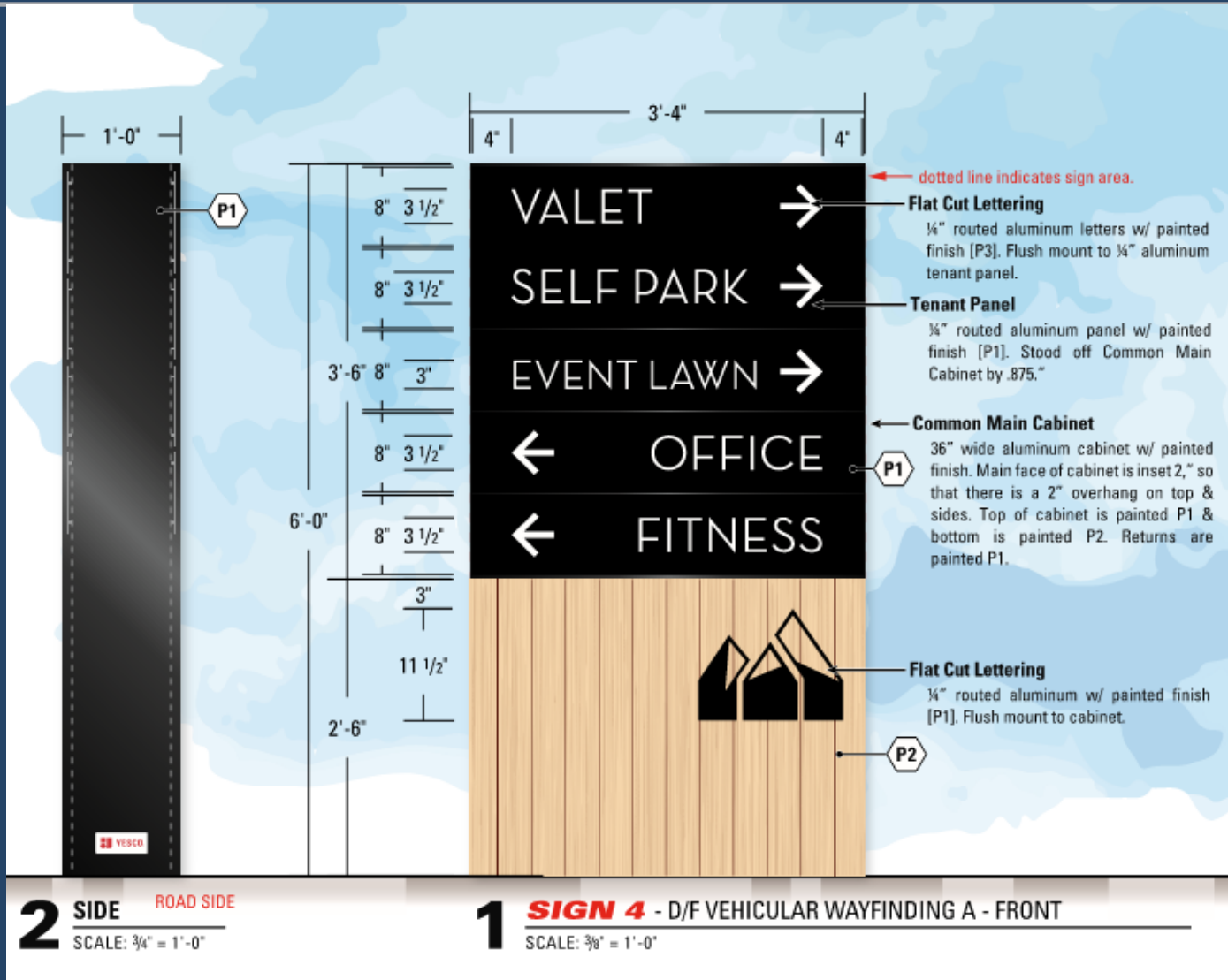
Stone Base
Steel structure wrapped w/ Durock™ & wrapped w/ stone [style tbd].

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

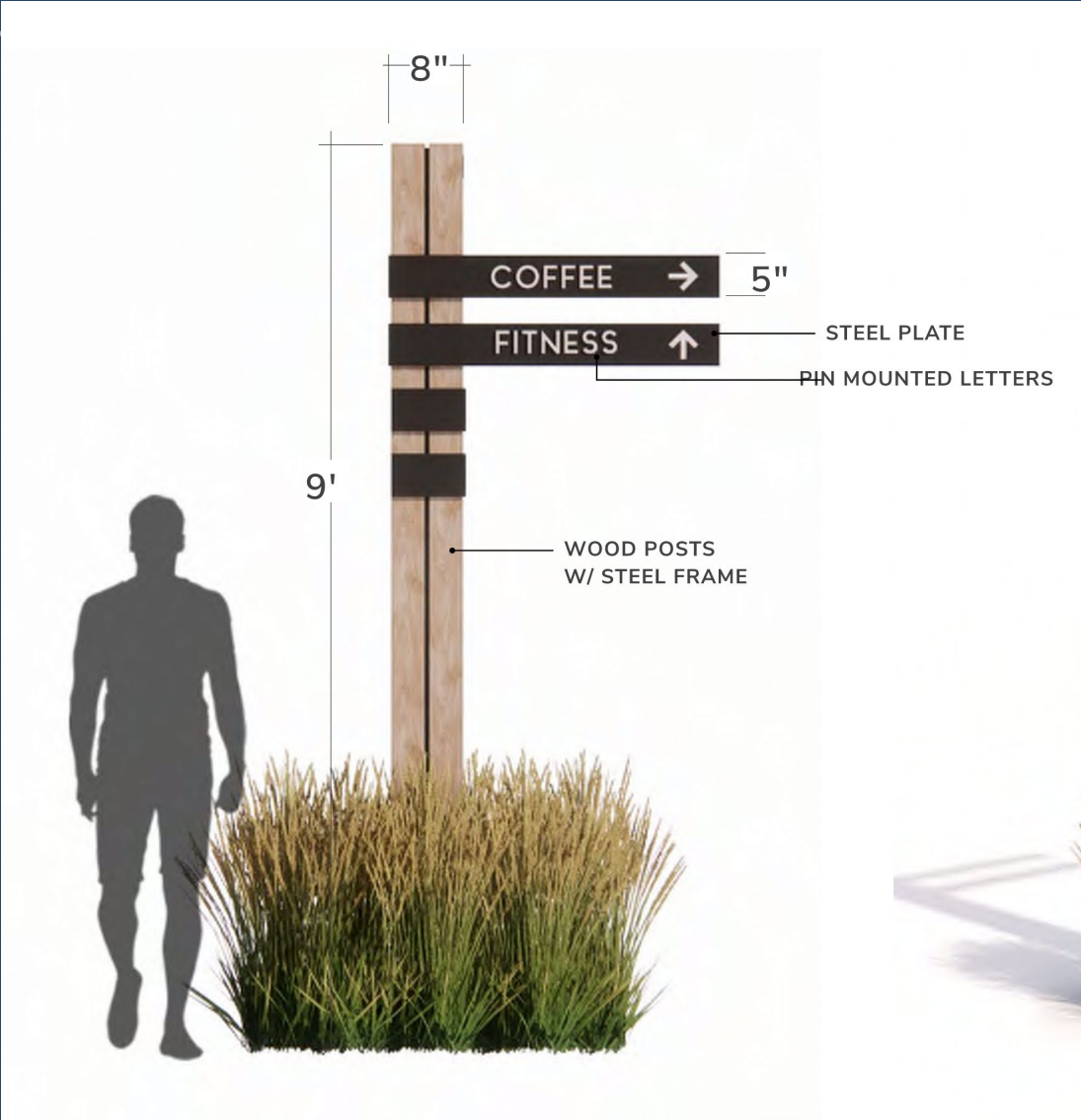
Current: Monument (wayfinding)



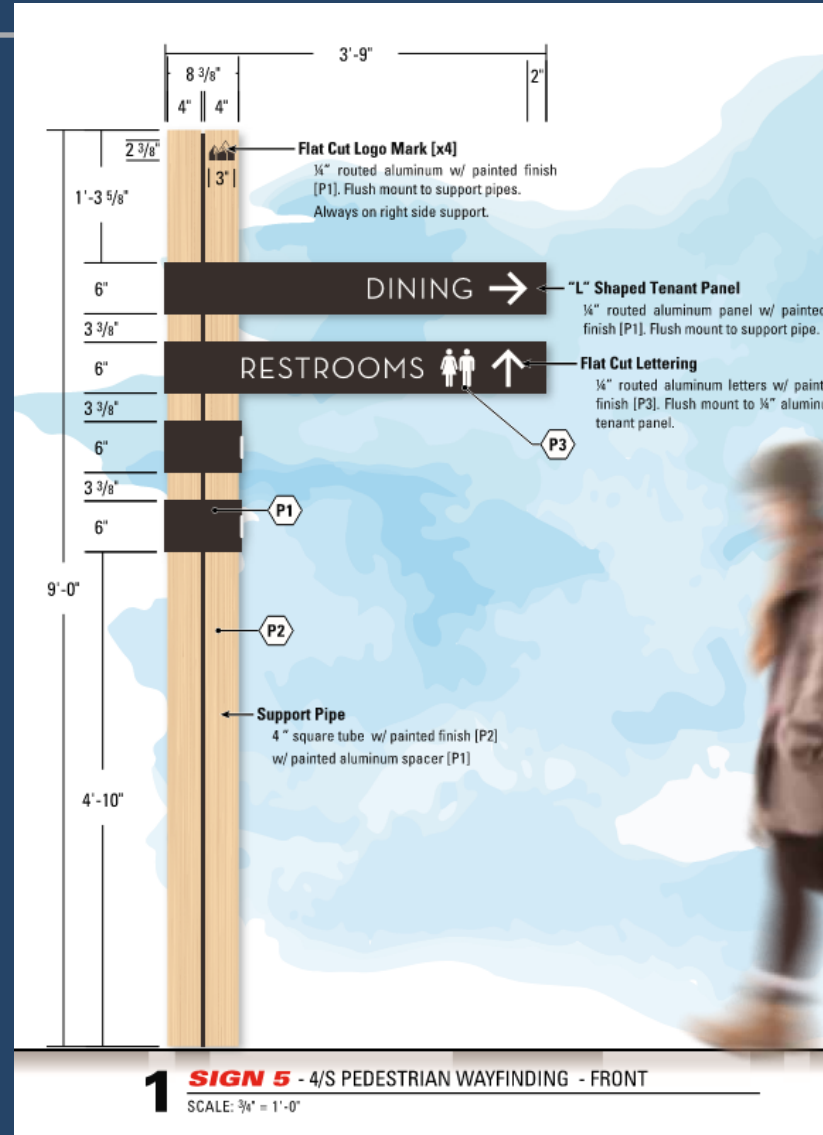
Proposed/Recommended: Monument (wayfinding)



Current: Pedestrian wayfinding



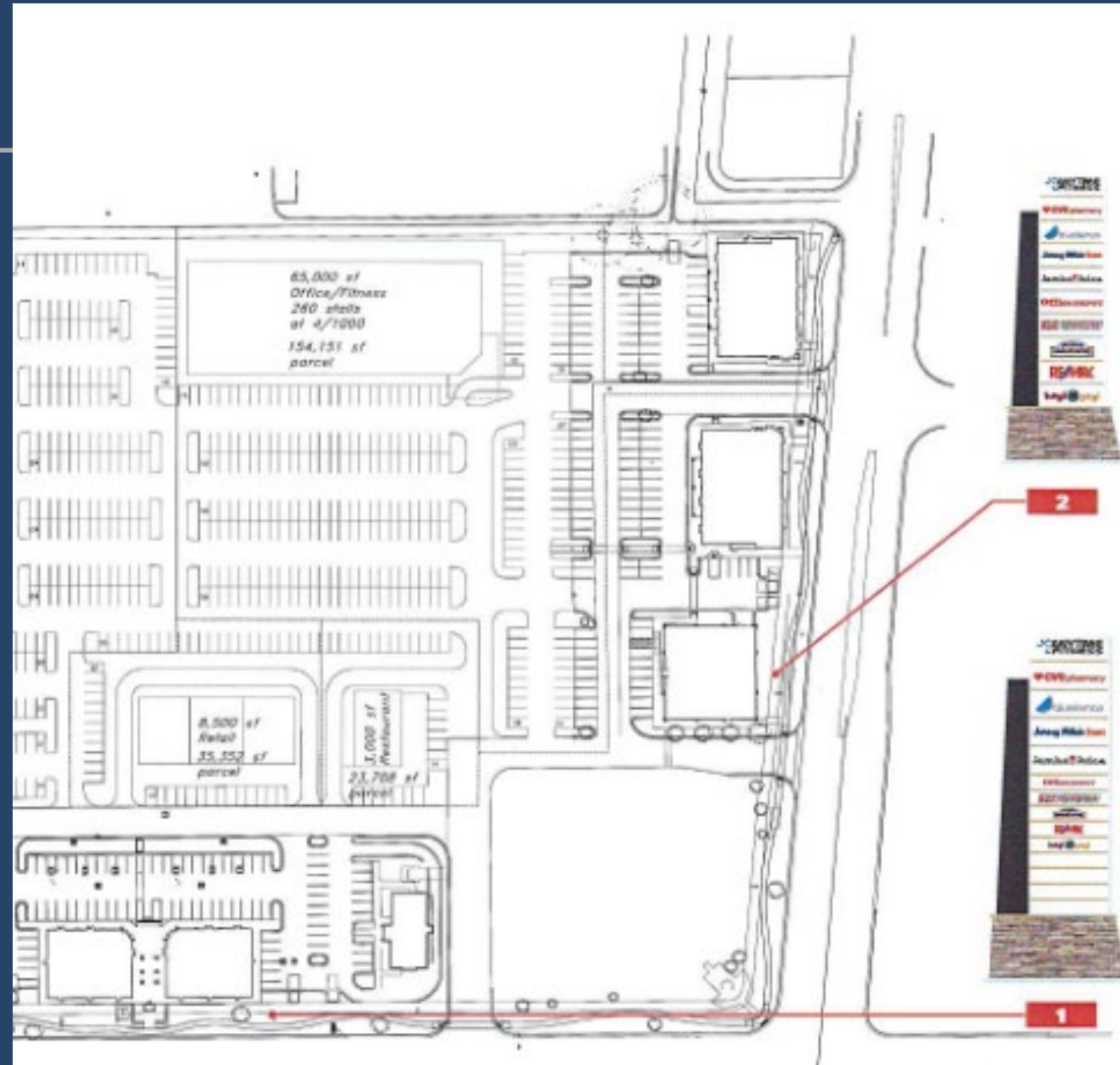
Proposed/Recommended: Pedestrian wayfinding



Current: CCF Signs

- CCF signs are not in current DA but are regulated by code
- Allowed 1 per highway (1 SR-92, 1 Alpine Hwy)
- 2022 – MNG proposed amendment to code to increase allowed height
 - As approved by Council, CCF signs can be 25 feet height (increased from 15 feet), including 3-foot stone base
 - Still limited to 1 per highway

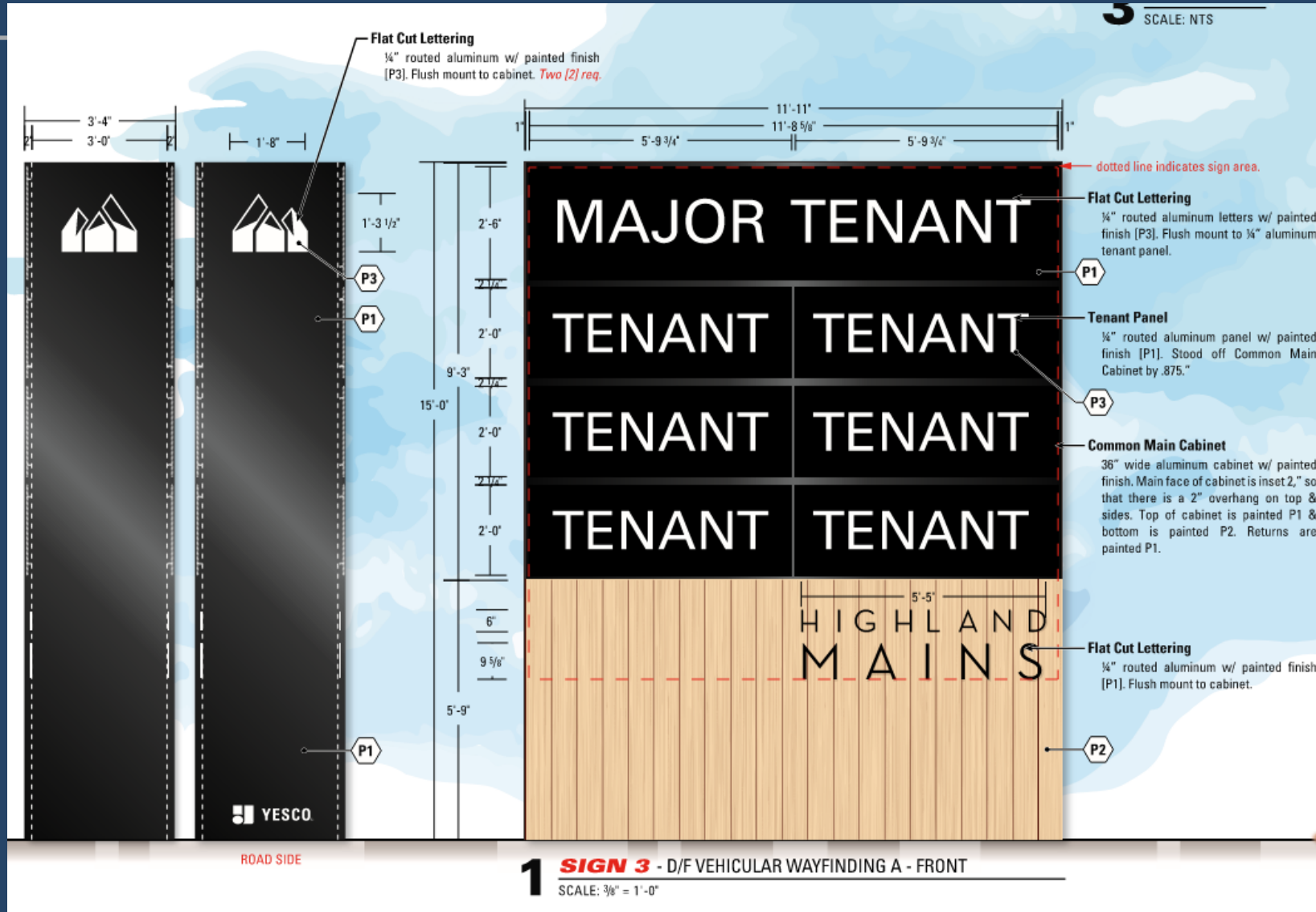
Current: CCF Signs Illustrative (not DA)



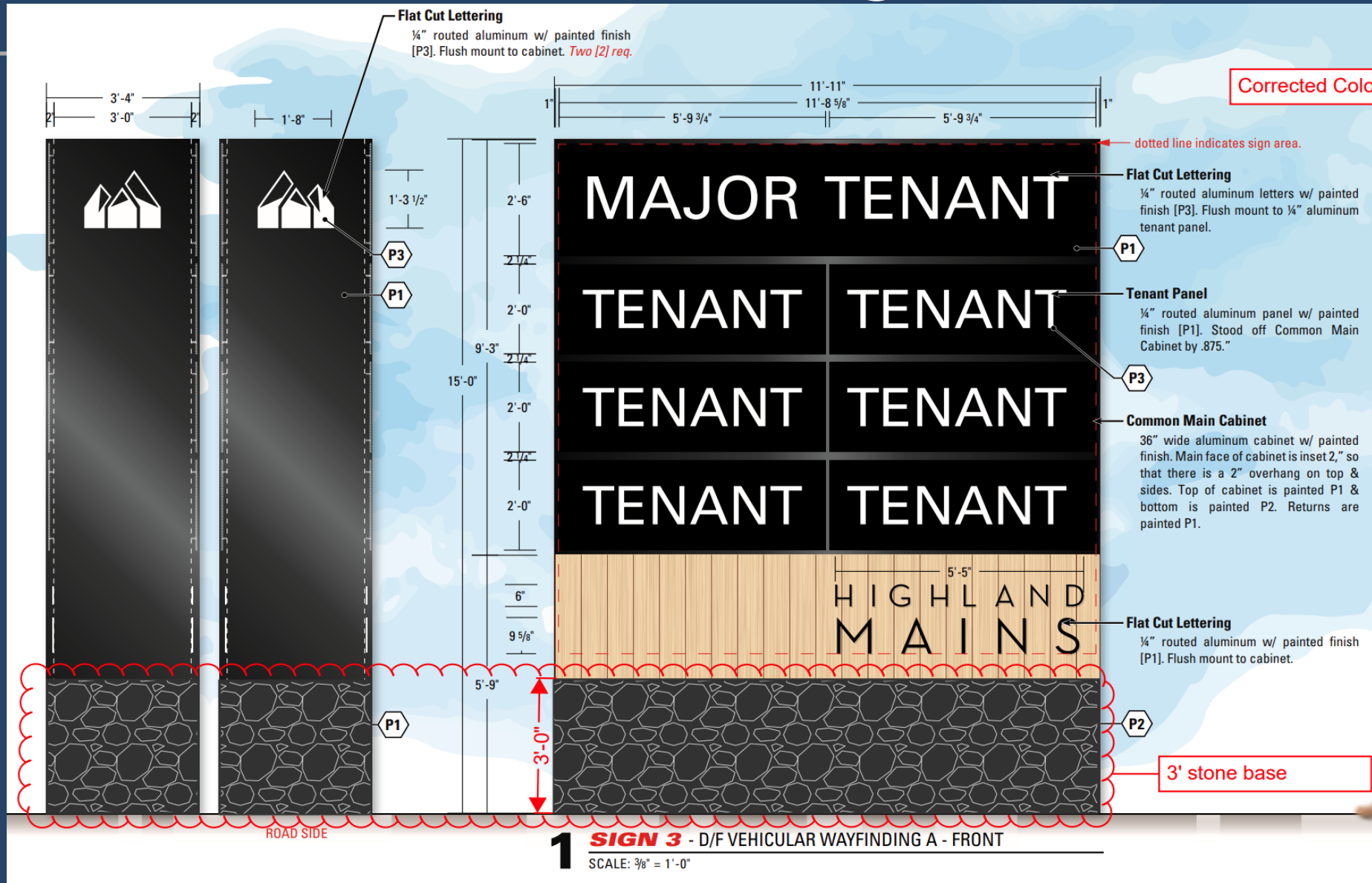
Proposed: CCF Signs

- 15 feet high, a reduction from 25 feet
- PC recommended keeping 3' stone base
 - MNG has confirmed they are amenable to 3' stone base
- 3 CCF signs (increasing by 1)
 - 1 on Alpine Highway, 2 on SR-92
- Location of CCF signs per exhibit (disregard monument sign and intersection setbacks in code)

Proposed: CCF Signs



Recommended: CCF Signs



New Proposed Change - Fence

- Development agreements requires fence along north property line near church property to be installed prior to any certificate of occupancy for the Highland Mains building
- MNG is ready to install this fence
- Staff was contacted by potential future developer of lots 2 and 3 (northern-most lots), Drew Parcell, who indicated they may purchase a portion of the church ballfield for additional office development

New Proposed Change - Fence

- Parcell has asked that the City and MNG hold off on installation of fence, because if church property is purchased (and rezoned), the fence would need to be demolished and reinstalled around perimeter of property
- MNG is amenable to this request, but wants the fence installed by end of September if Parcell does not purchase lot 2 (northwestern lot)

New Proposed Change - Fence

- Proposed additional language regarding fence, and MNG requested additional language to impose September 30 deadline
 - If lot 2 IS NOT sold to Parcell, fence is installed by MNG by September 30
 - If lot 2 IS sold to Parcell, fence will not be installed now, but will be required to be installed before certificate of occupancy for any building in lots 2 or 3
- Parcell obtained architecture approval and is currently in process of submitting building permit for lot 3, so building is in progress

Motion to Approve

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

- including all changes to the proposed signs as recommended by the Planning Commission
- including the change to the timing of the perimeter masonry wall as presented by city staff tonight

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



APPROVAL OF BUSINESS USE: PRIVATE DOG PARK

Land Use (Legislative)

Item 3i - Action

Presented by - Rob Patterson, City Attorney/Planning & Zoning Administrator

Background

- New proposed business use for R-1-40 zone
 - Private dog training and recreation
- Current proposal is for landlocked parcel near SR-92 and 6400 West



Process

- Council may, without recommendation of the Planning Commission, consider requests to add new business uses to zones
- Legislative process – no entitlement to approval or denial
- Code change would apply to all R-1-40 zone

Process

- Council may, without recommendation of the Planning Commission, consider requests to add new business uses to zones
- Legislative process – no entitlement to approval or denial
- Code change would apply to all R-1-40 zone
- Can make use permitted or conditional

Staff Review

- Factors do not point strongly to approval or denial
- Staff recommends not making use conditional use.
If allowed, staff recommends conditions in code:
 - Business License
 - Comply with dog regulations (licensing, vaccinations, etc.)
 - Fence property
 - No nuisances or water runoff
 - Hours of operation 8-6, Mon-Sat
 - Dogs limited to allowed number of small animals (24 here)
 - No dog boarding/kenneling - no overnight stay

Other Considerations

- Public hearing
- Applicant should be given chance to be heard
- Additional conditions may be imposed on use
 - Parking (all on-site)
 - Traffic (no more than X trips per day)
 - Other?

Motion to Approve

I move that City Council [ADOPT | REJECT] the proposed ordinance creating a new business use for private dog training and recreation in the R-1-40 zone.

[Council may specify changes to the proposed ordinance if desired. Council should specify any reasons for denial]



BID FOR STORM DRAIN PROJECT

General City Management

Item 5a – Expedited

Presented by – Chris Trusty, City Engineer/Public Works Director

Motion to Approve

I move that City Council award a bid to KW Robinson in the amount of up to \$53,975.81 for the 5710 West storm drain project.



10100 NORTH IMPROVEMENTS

General City Management

Item 5a – Discussion

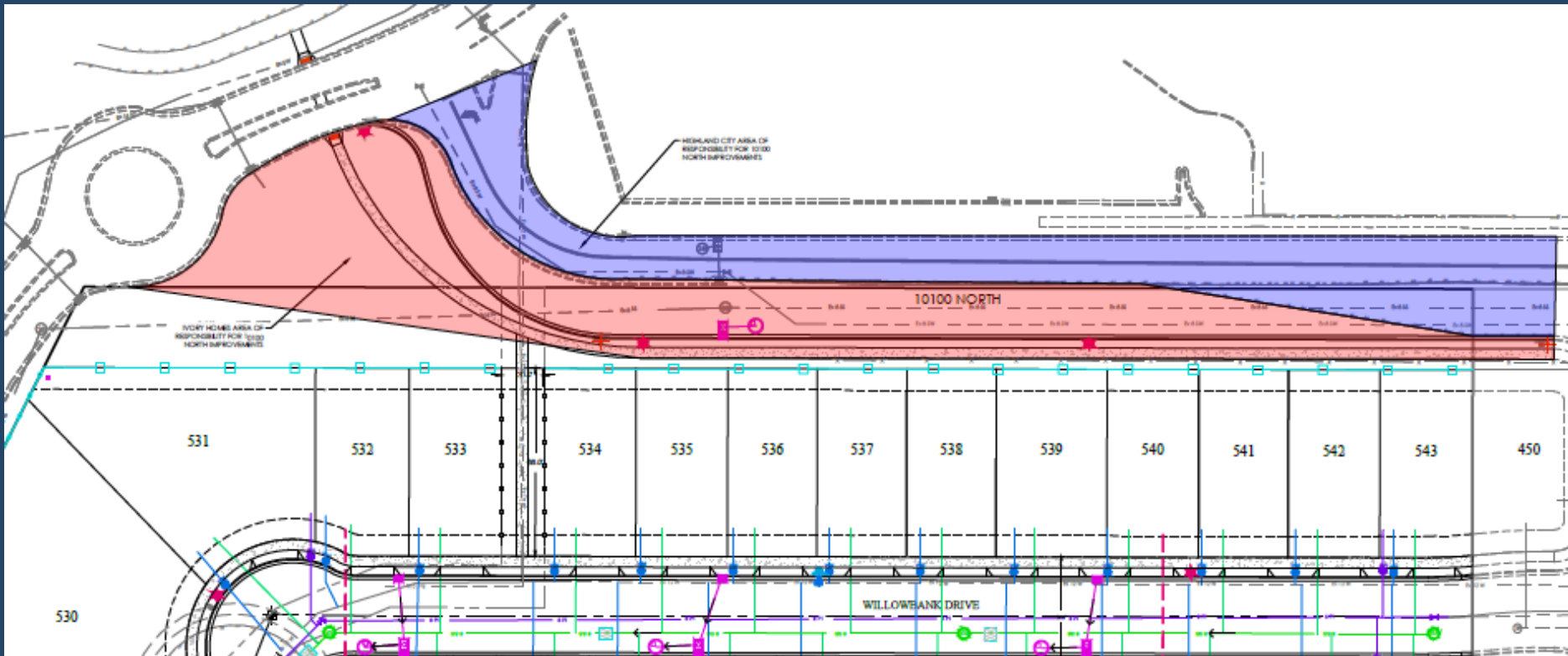
Presented by – Chris Trusty, City Engineer/Public Works Director

10100 North Improvements

Remaining
Funds from
Utah County:
\$273,886.95

City Costs:
\$145,673.30

Balance at
completion:
\$128,213.65





MURAL AT HIGHLAND FAMILY PARK

Item 6b – Communication

Presented by – Kim Rodela, City Council Member
Doug Cortney, City Council Member



Potential Options

1. Highland in Bloom. The word “HIGHLAND” set within a vibrant field of poppies and wildflowers, with birds and butterflies and a stylized mountain backdrop. Civic pride rendered as a joyful, blooming meadow.
2. The Canyon Mouth. A stylized landscape of mountains converging into American Fork Canyon, with the river flowing toward the viewer and poppies framing the foreground. A sense of place that draws the eye into the canyon.
3. Highland Grown. An interactive photo moment that lets a child become part of the garden, surrounded by flowers local to Highland, with warm hand-lettering that plays on the idea of being homegrown. Designed for a memorable family photo.
4. Bee-utah-ful. A playful celebration of Utah as the Beehive State, built on bees, honeycomb, and Utah’s own symbols, with a framed spot for a child’s photo and a pun-driven phrase. Bright, community-minded, and interactive.

Responsibilities

- Artist
 - Custom design concept tailored to Highland
 - Up to 2 rounds of design revisions
 - All exterior-grade artist materials & paint
 - On-site painting & installation of the full 275 sq ft
 - Final walkthrough & touch-ups
- City
 - Wall cleaning & priming before painting
 - Anti-graffiti / UV protective sealant after completion
 - Site access & power during the painting window

Finances

- \$4,500
 - Council Appropriations
 - Councilmember Rodela
 - Councilmember Cortney (remainder from remaining funds)



FRAUD RISK ASSESSMENT

Item 6c – Communication

Presented by – David Mortensen, Finance Director

FY26 Fraud Risk Score
= 350/395

- Top End of "Low" Risk Level
- No Change from Last Fiscal Year

Areas That Could Be Improved:

- IT and Computer Security Policy
- Internal Audit Function
- Formal Audit Committee

Fraud Risk Assessment

Continued

*Total Points Earned: 350 /395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

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

*Entity Name: Highland City

*Completed for Fiscal Year Ending: 2026

*Completion Date: 4/9/2026

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

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

*Required



COMMUNITY DEVELOPMENT UPDATE

Item 6d – Communication

Presented by – Rob Patterson, City Attorney/Planning & Zoning Administrator



FUTURE MEETINGS

- June 23, Primary Election – Vote Center at City Hall 7:00 am – 8:00 pm
- June 30, Planning Commission Meeting, 7:00 pm, City Hall
- July 7, City Council Meeting, 6:00 pm, City Hall
- July 21, City Council Meeting, 7:00 pm, City Hall
- July 28, Planning Commission Meeting, 7:00 pm, City Hall
- August 4, City Council Meeting, 6:00 pm, City Hall
- August 11, Truth in Taxation Hearing/Meeting, 6:00 pm, City Hall
- August 18, City Council Meeting, 6:00 pm, City Hall
- August 25, Planning Commission Meeting, 7:00 pm, City Hall

Motion to Adjourn to Closed Meeting

I move that City Council recess the regular City Council 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.



CLOSED MEETING

The Highland City Council has recessed the regular City Council meeting to convene in a closed meeting 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.

The regular City Council meeting will adjourn immediately following the end of the closed meeting.

Events



Civic Events (Non-Fling Related)

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

Special Events (not city sponsored)

Permit Fees	Application (non-refundable)		\$25.00
	Refundable Deposit (if renting city room/field/pavilion)		\$500.00
	Rush Fee (if the application is submitted with less than 30 days' notice)		\$25.00
Services & Contracts	Police Officer Services (contract required)		Refer to LPPD Fee Schedule
	Firefighter/EMT Services (contract required)		Refer to LPFD Fee Schedule
	Parks Services	Parks Staff	\$50.00/hour
		Contracted Cleaning Before Event	\$50.00/hour
		Contracted Day Porter	\$250.00
Streets Services		\$50.00/hour	
Miscellaneous Fees	Pickleball Court Rentals (maximum of 4 courts simultaneously rented)		\$10.00/hour per court

Events



Highland Fling

Highland Fling			
Events	5K	Early Registration	\$17.00
		Late Registration	\$28.00
		On-site Registration (no shirt guaranteed)	\$33.00
	1 Mile Fun Run	Early Registration	\$11.00
		Late Registration & On-site Registration	\$17.00
	Half Mile Fun Run (Kids)	Early Registration	\$8.00
		Late Registration	\$10.00
		On-site Registration (no shirt guaranteed)	\$12.00
	Family Run (unlimited immediate household)	Early Registration	\$75.00
		Late Registration	\$100.00
		On-site Registration (no shirt guaranteed)	\$100.00
	Car Show	With Shirt	\$22.00
		Without Shirt	\$11.00
	Disc Golf Tournament	Without Trilogy Set	\$17.00
		With Trilogy Set	\$39.00
		Youth Without Trilogy Set	\$35.00
		Youth With Trilogy Set	\$15.00
	Kid's Zone	Pre-registration	Price as determined by vendor
		On-site Registration	
		Per Ride	
Parade	Highland Business	\$110.00	
	Non-Highland Business	\$220.00	
	Non-Parade - handing out flyers along parade route	\$28.00	
	Non-resident	\$110.00	
	Politicians	\$28.00	
	Sports/Cheerleading Teams	\$28.00	
	Sponsor/Church Group/School Group/Non-profit/Government/Highland Resident	\$0.00	

Events



Highland Fling			
Events	Pickleball	Registration for players under 17 years old	\$5.00 per player per division
		Registration for players 17 or older	\$33.00 per player per division
	Strong Man Competition	Registration	\$47.00
	Hammer Championship & Highland Games	Registration	\$53.00
	Events Combination (for the above two)	Strong Man Competition & Utah State Hammer Championship & Highland Games	\$84.00

Highland Fling			
Sponsorships	Diamond Sponsor		\$4,000.00
	Gold Sponsor		\$2,500.00
	Silver Sponsor		\$1,500.00
	Bronze Sponsor		\$750.00
	Friend of Highland Fling		In-kind Donations
Vendors	Highland City Resident	Food Vendor	\$193.00
		Non-Food Vendor	\$25.00
		Electrical Access	\$0.00
	Non-Resident	Food Vendor	\$193.00
		Non-Food Vendor	\$50.00
		Electrical Access	\$10.00

Commented [CL34]: Fee changed from the \$138 as adopted 5.5.26 to \$25 as discussed 5.19.26

Commented [CL35]: Fee changed from the \$138 as adopted 5.5.26 to \$50 as discussed 5.19.26

Commented [CL36]: Fee changed from the \$28 as adopted 5.5.26 to \$10 as discussed 5.19.26

Highland City Council

June 16, 2026

Doug Cortney

Proposed Amendments to Agenda Item #2a: May 19 Minutes

Action Item 4a: 2026 Road Maintenance Package

City Engineer/Public Works Directory Trusty is reported as listing one of the streets for high-density bonded matrix as being "11003/350 North." According to the video (00:29:51), this should read "11350 North."

I propose amending the minutes by striking the text "11003/350 North" in the first paragraph under item 4a and replacing it with the text "11350 North."

Communication Item 6b: Highland Fling Fireman's Spray and Vendor Fees

Council Member Rodela spoke about the fireman spray beginning at 1:34:17 of the video. She spoke of particular concern this year (implicitly wrt the PI system) but didn't specifically say the PI system was the one being conserved. Not wanting to give the impression that we do not support conservation in the Culinary system, as well.

I propose amending the minutes by striking out the text "not the PI system being conserved" under agenda item 6b and replacing it with the text "not the PI system where we have particular concern this year."

Communication Item 6c: PI Water & City Property Watering Update

City Engineer/Public Works Directory Trusty is noted as reporting "the city will likely need to draw on its holdover resources of approximately 112 acre feet." This portion of his comments begins at 2:06:53 in the video. He says, "We may need to eat into some of our holdover -- probably about half of it." He did not verbally specify the amount of our holdover (although it was shown as 2,212 AF on the side), and he did not specify any specific amount we might need to use beyond "probably about half of it."

I propose amending the minutes by striking out the text "of approximately 112 acre-feet" under item 6c.

RE: Agenda item #2a: May 19 minutes



Stephanie Cottle

To: Doug Cortney; Cc: Erin Wells

Thank you, Doug.
I agree with these changes.

Stephanie Cottle, CMC | UCC
City Recorder/Executive Assistant
(801) 772-4505
scottle@highlandut.gov
Office hours M-TH 7:30 am – 6:00 pm

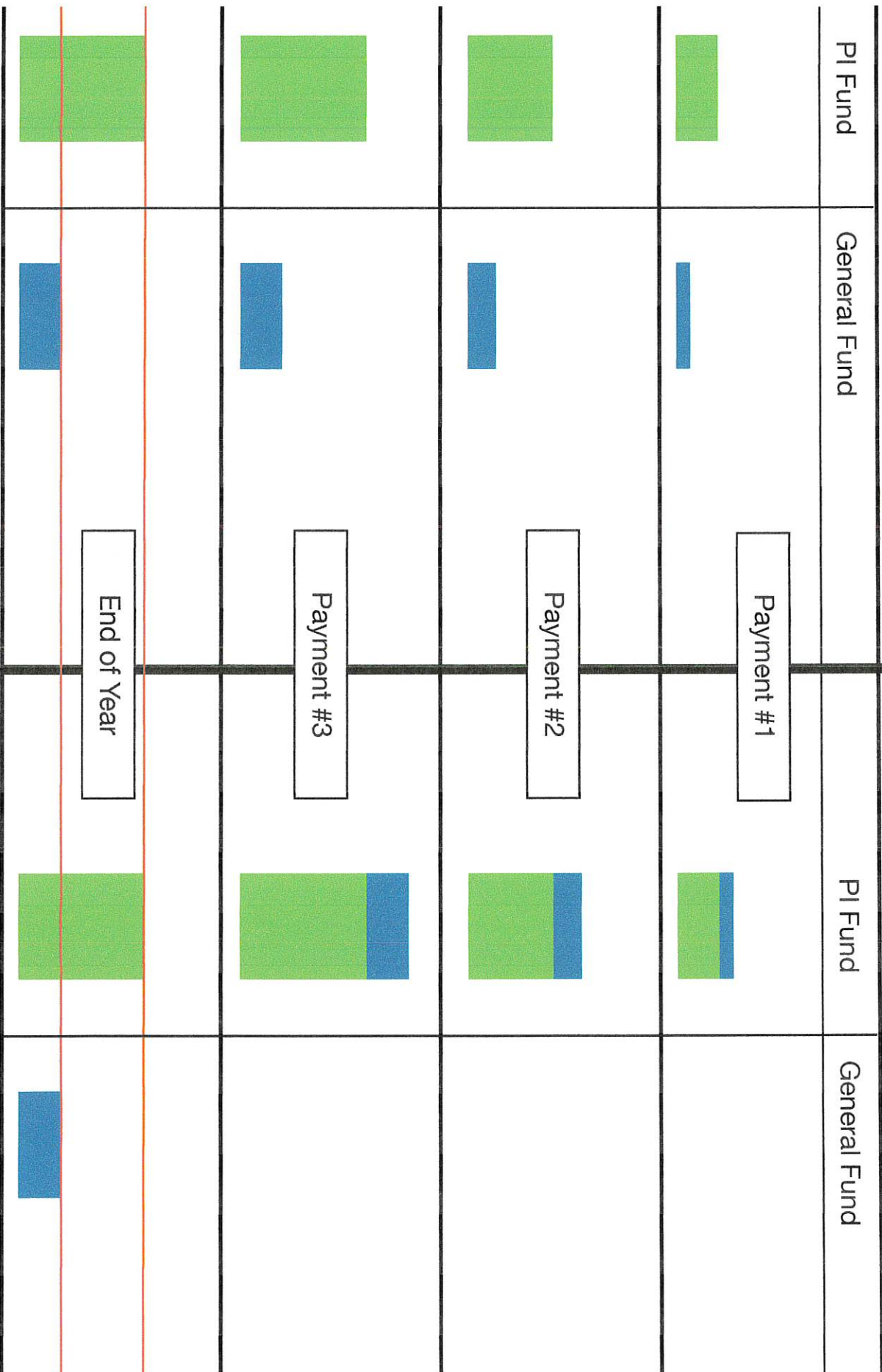


Actual PI Tax

Decrease PI fees (green) by 4% to remove the GF transfer and add a 4.167% tax on PI fees (blue)

Current Approach

Earmark 4% of PI fees for transfer to the general fund at the end of the fiscal year



To keep it simple, I've displayed just three annual payments. In reality, there's a payment each month.

The actual amount is slightly more than 4%, but I've used 4% for simplicity. Blue and green are not drawn to scale.