



HIGHLAND CITY

HIGHLAND CITY COUNCIL AGENDA

TUESDAY, JUNE 16, 2026

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

VIRTUAL PARTICIPATION



YouTube Live: <http://bit.ly/HC-youtube>



Email comments prior to meeting: council@highlandut.gov

6:00 PM REGULAR SESSION

Call to Order: Mayor Brittney P. Bills

Invocation: Council Member Doug Cortney

Pledge of Allegiance: Council Member Scott L. Smith

Respect Statement: Mayor Brittney P. Bills

1. UNSCHEDULED PUBLIC APPEARANCES

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

2. CONSENT ITEMS

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

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

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.
- 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.

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.

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.

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.

6. COMMUNICATION ITEMS

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

a. Trail Plans in Canterbury & Foxwood Subdivision

Ron Campbell, Council Member

Liz Rice, Council Member

Kim Rodela, Council Member

b. Mural at Highland Family Park

Kim Rodela, Council Member

Doug Cortney, Council Member

c. Fraud Risk Assessment

David Mortensen, Finance Director

d. Community Development Update (Current Projects)

Rob Patterson, City Attorney/Planning & Zoning Administrator

7. CLOSED MEETING

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

ADJOURNMENT

In accordance with Americans with Disabilities Act, Highland City will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by contacting the City Recorder at (801) 772-4505 at least three days in advance of the meeting.

ELECTRONIC PARTICIPATION

Members of the City Council may participate electronically during this meeting.

CERTIFICATE OF POSTING

I, Stephannie B. Cottle, the duly appointed City Recorder, certify that the foregoing agenda was posted at the principal office of the public body, on the Utah State website (<http://pmn.utah.gov>), and on Highland City's website (www.highlandut.gov).

Please note the order of agenda items are subject to change in order to accommodate the needs of the City Council, staff and the public.

Posted and dated this agenda on the 11th day of June, 2026

Stephannie B. Cottle, CMC|UCC, City Recorder

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



HIGHLAND CITY

HIGHLAND CITY COUNCIL MINUTES

Tuesday, May 19, 2026

Waiting Formal Approval

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

6:00 PM REGULAR SESSION

- Call to Order: Mayor Brittney P. Bills
- Invocation: Council Member Scott L. Smith
- Pledge of Allegiance: Council Member Ron Campbell
- Respect Statement: Mayor Brittney P. Bills

The meeting was called to order by Mayor Brittney P. Bills as a regular session at 6:05 pm. The meeting agenda was posted on the Utah State Public Meeting Website at least 24 hours prior to the meeting. The prayer was offered by Council Member Scott L. Smith and those in attendance were led in the Pledge of Allegiance by Council Member Ron Campbell. The Respect Statement was read by Mayor Brittney P. Bills.

PRESIDING: Mayor Brittney P. Bills

COUNCIL MEMBERS:

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

CITY STAFF PRESENT: City Administrator Erin Wells, Assistant City Administrator/Community Development Director Jay Baughman, City Attorney/Planning & Zoning Administrator Rob Patterson, City Recorder Stephannie Cottle, City Engineer/Public Works Director Chris Trusty, Police Chief Brian Gwilliam, Fire Chief Brian Patten, Assistant Public Works Director Jeff Murdoch, Civic Events Coordinator Brooke Boyd

OTHERS PRESENT: Jon Hart, Tavis Timothy, Paul Watterson, MaryAnn Watterson, Claudia Stillman, Kim Scriber, Kevin Ash, Wes Hinton, Angee Tanner, Wayne Stewart

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.

Claudia Sudweeks, representing the Friends of the Highland Library, offered testimonials illustrating the transformative value of libraries and expressed gratitude to the Council for considering a small tax increase to sustain library services. She noted the library is likely the only city department that has not received a revenue increase in the past 18 years.

Angee Tanner, speaking on behalf of the Cottages on the Green HOA, raised concerns about their property's proximity to the proposed town center development and the new park. She noted the HOA's private green space is appearing incorrectly on city maps as open space, with two former ponds—filled in approximately 20 years ago—still shown. She expressed concerns about increased trespassing, trail traffic converging near their property, and speeding on the adjacent highway, and asked that incoming businesses be requested to contribute to security with a fence.

Wayne Stewart addressed the Council regarding historical secondary water billing practices. He reported that residents in his neighborhood are searching storage units and records to document what they believe were understandings which would preclude metering. He asked the Council to consider that history when setting future pressurized irrigation (PI) rates and noted he would return with documentation once gathered. He also encouraged Council members to remember that each represents a constituency and to conduct themselves accordingly.

2. PRESENTATIONS

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

a. Twin Bridges Entrance Improvements

Resident Paul Watterson will present to City Council the planned entryway improvements to Twin Bridges and update the Council on the financing and donations.

Paul Watterson, a resident of the Twin Bridges neighborhood, presented on behalf of a neighborhood steering committee of approximately twelve volunteers. He explained that the Twin Bridges neighborhood—named for two culverts at its entrances—has no HOA, and that the city-owned entryway structures have deteriorated to the point of being structurally unsound, with leaning columns and rusted metal posts. After canvassing the neighborhood door-to-door, the committee raised approximately \$65,000–\$66,000 in donations toward a project bid of \$92,000. The preferred contractor was selected at \$92,000 versus a competing bid of \$160,000. Mr. Watterson requested the city contribute the remaining gap of approximately \$27,000.

Committee member Kevin Ash added that the new design has been deliberately planned for minimal long-term maintenance, incorporating a drip irrigation system and rock groundcover to eliminate the sprinkler overspray that contributed to the original corrosion.

City Administrator Erin Wells noted that a teenage driver had recently collided with the deteriorated entryway structure, and that the city is currently negotiating with the driver's insurance carrier for an estimated \$15,000 recovery, which would further reduce the funding gap. She indicated staff would bring a formal agenda item to a future meeting requesting the city contribute the remaining balance between donations, insurance proceeds, and the project total.

Ms. Wells also informed the neighborhood that the upcoming fiscal year budget includes funding for a pavilion at the neighborhood park, which has been a Council priority.

All five Council members expressed support for bringing the item back for formal action, with Council Member Campbell characterizing it as a strong leveraging of tax dollars and Council Member Rice praising the neighborhood's initiative given the visible deterioration of the structures.

b. New Employee Introduction

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

City Administrator Wells introduced Emma Van Dyke as the City's new Assistant Events Coordinator. Ms. Van Dyke was unable to attend due to a family graduation commitment. Ms. Wells noted that Ms. Van Dyke is a

BYU student studying experience management and has already demonstrated strong performance in her first week.

3. CONSENT ITEMS

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

Items on the consent agenda may be pulled for separate consideration.

a. Approval of Meeting Minutes *General City Management*

Stephannie Cottle, City Recorder

April 29, 2026

Council Member Doug Cortney MOVED to approve the consent agenda item 3a, approval of meeting minutes for April 29, 2026.

Council Member Liz Rice SECONDED the motion.

The vote was recorded as follows:

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

The motion carried 5:0

4. ACTION ITEMS

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

a. ACTION: 2026 Road Maintenance Package *General City Management*

Chris Trusty, City Engineer/Public Works Director

The City Council will consider a bid award for the City's 2026 Road Maintenance Package.

City Engineer/Public Works Director Trusty presented the 2026 Road Maintenance Package. The package includes full reconstruction work on several streets (5600 West, 10480 North, and Granite Circle), bonded matrix surface treatment on 9600 North and 6000 West, and high-density bonded matrix on 11003/350 North, 5830 West, and streets within the Ridgeview subdivision. Mr. Trusty explained that the Ridgeview work is funded through developer-posted bonds and represents a pass-through cost to the city. He clarified the distinction between bonded matrix (a thicker, aggregate-based surface treatment with structural value) and a standard seal coat. Mr. Trusty also noted that LTAP will be conducting road evaluations later in the month to support a more data-driven, planned approach to future annual road projects.

Council Member Cortney requested a brief follow-up discussion with staff regarding tracking of developer-contributed road maintenance funds. City Administrator Wells acknowledged Council Member Cortney's request.

Council Member Campbell commended the bid solicitation process, particularly staff's decision to split packages between contractors to optimize cost.

Council Member Scott L. Smith MOVED that City Council APPROVE awarding the 2026 Roads Project to the following contractors: Schedule A items 2-5, 11-16 to Geneva Rock in the amount of \$961,868.49. Schedules B and C items 6-9 to Holbrook Asphalt in an amount up to \$604,473.86.

Council Member Liz Rice *SECONDED* the motion.

The vote was recorded as follows:

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

The motion carried 5:0

b. ACTION: Project Award - Culinary Tank Lids *General City Management*
Chris Trusty, City Engineer/Public Works Director

The City Council will consider bid award to Baker Construction for the tank lid project in the amount of \$58,080 which include a 10% contingency.

City Engineer/Public Works Director Trusty presented a bid award for the culinary tank lid project, which was included in the city's capital improvement plan. The project involves placing approximately one foot of compacted fill material over the concrete lids of two culinary storage tanks. The purpose is to protect the tanks from the elements and vandalism, and to provide insulation—particularly for the Beacon Hills tank, which has experienced elevated water temperatures. The tanks would remain accessible through existing entry portals and air venting systems. Native vegetation would be established over the covered area.

Council Members asked clarifying questions about drainage, structural capacity, fill material composition, and maintenance access, all of which Mr. Trusty addressed. Council Member Rice inquired about vandalism and was informed both sites are fenced.

Council Member Ron Campbell *MOVED* that City Council award the bid for the Highland City Tank Lid Project to Baker Construction in an amount up to \$58,080.

Council Member Liz Rice *SECONDED* the motion.

The vote was recorded as follows:

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

The motion carried 5:0

c. ACTION: Central Utah Water Conservancy District and Yoppify Grant Partnership and Memorandum of Agreement *General City Management*

Erin Wells, City Administrator

The City Council will consider entering into a Memorandum of Agreement (MOA) with Central Utah Water Conservancy District (CUWCD) for grant funding for the City's Yoppify communications platform.

City Administrator Wells presented a proposed Memorandum of Agreement (MOA) with the Central Utah Water Conservancy District (CUWCD) to cost-share the City's Yoppify communications platform. Yoppify serves as the city's mass notification and two-way texting tool and had previously been provided at no cost through a state grant for three years in connection with the PI meter rollout. The cost-sharing arrangement is structured as a three-year pilot, with the city's annual contribution increasing each year as CUWCD's share decreases. The City's first-year cost is \$7,452, which has been included in the proposed FY2027 budget.

In response to Council questions about data privacy, Ms. Wells confirmed that the city retains control over messaging content, that Yoppify cannot share customer data with third parties, and that any data shared with CUWCD will be anonymized. Yoppify's role under the agreement would include using meter data for automated leak detection alerts and high-water usage notifications, with CUWCD providing conservation messaging and continuing to manage rebate programs.

Council Member Smith raised questions about monitoring usage by commercial, institutional, and city-owned properties—not just residential—and cited a specific example of a school's sprinkler system spraying into the roadway. Ms. Wells acknowledged this as an area for further exploration and noted that all metered connections, including parks, are in theory monitorable through the platform.

Council Member Kim Rodela MOVED that City Council approve the Memorandum of Agreement with Central Utah Water Conservancy District and authorize the City Administrator to execute the agreement.

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

5. EXPEDITED ITEMS

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

a. ACTION: 10400 North Sidewalk Project *General City Management*

Chris Trusty, City Engineer/Public Works Director

The City Council will consider a bid award for the 10400 North improvement project.

City Engineer/Public Works Director Trusty summarized the project, which adds curb, gutter, and sidewalk along 6000 West and 10400 North adjacent to Strasburg Park, on property previously deeded to the city by neighboring landowners. The project is partially funded through a Utah County memorandum of understanding previously approved by the Council. Nine bids were received. Council Member Smith inquired about the potential for a shoulder and flashing pedestrian crosswalk at the intersection, given its use as a safe route to school. Mr. Trusty noted that flashing LED signs are already in place and that rapid-flashing beacons could be considered with pedestrian count data. Council Member Cortney confirmed that the current design provides basic sidewalk only, with the expectation that parkway details would be added if the adjacent park is ever developed. Council Member Campbell thanked staff for their efforts particularly in receiving nine bids.

Council Member Liz Rice MOVED that City Council award the bid for the 10400 North Improvement project to

Black Forest Paving in the amount of \$389,122.25.

Council Member Scott L. Smith SECONDED the motion.

The vote was recorded as follows:

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

The motion carried 5:0

b. ACTION: Waste Management Contract Renewal *General City Management
Jay Baughman, Assistant City Administrator/Community Development Director*

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

Assistant City Administrator/Community Development Director Jay Baughman presented the one-year renewal of the Solid Waste Services Agreement with Waste Management, covering July 1, 2026 through June 30, 2027. The initial five-year contract has concluded, and the parties are now in annual extension mode.

Council Member Smith provided background on related cost pressures. As a member of the North Point Solid Waste Governing Board, he reported that a proposal to increase tipping fees by \$5 per ton (from \$37.50 to \$42.50) was before the board, which he and Vineyard's representative voted against, citing the timing mid-budget cycle and the lack of a finalized project plan. He noted that Pleasant Grove has since pushed back on the increase as well. Combined with Waste Management's 4.8% rate increase, he estimated total garbage-related costs could rise by approximately \$100,000 in the coming year, ultimately requiring a modest rate increase to residents. Mr. Baughman indicated the per-household impact would be less than one dollar per month.

Council Member Liz Rice MOVED that City Council renew the Solid Waste Service Agreement with Waste Management for a period of one year to begin services on July 1, 2026 through June 30, 2027.

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

c. ACTION: Wildfire Cooperative Agreement *General City Management
Rob Patterson, City Attorney/Planning & Zoning Administrator*

The City Council will consider entering into a Cooperative Agreement with the Utah Division of Forestry, Fire, and State Lands regarding the State's assumption of certain wildfire response costs.

City Attorney/Planning & Zoning Administrator Patterson presented the Cooperative Agreement with the Utah Division of Forestry, Fire, and State Lands. He clarified that this action does not constitute adoption of any WUI (Wildland Urban Interface) code amendments, which will be addressed separately on a future agenda. Rather, the agreement ensures Highland City remains eligible for state cost coverage in the event of a qualifying wildfire on state, federal, or other land. Fire Chief Brian Patten added that the agreement also formalizes Highland's role as a state cooperator, enabling the city's fire resources to be deployed through the state system. The city's annual fiscal obligation through its assessment to Lone Peak Fire is approximately \$35,000, which is largely offset by in-kind contributions such as the recent engine purchase and equipment grants.

Council Member Rice expressed concern that many residents are unaware of Highland's wildfire risk and encouraged broader public education on the topic.

Council Member Scott L. Smith MOVED that City Council approve and authorize the mayor to execute the cooperative agreement with the Utah Division of Forestry, Fire and State Lands.

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

6. COMMUNICATION ITEMS

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

a. E-bike Rules & State Law Change

Doug Cortney, Council Member
Brian Gwilliam, Police Chief

Council Member Cortney presented an overview of recent state law changes governing e-bikes and e-scooters, noting that the changes are now in effect. He reviewed the three classes of e-bikes (Class 1: pedal-assist only; Class 2: throttle-capable without pedaling; Class 3: higher-powered), along with new requirements including helmets, age restrictions (no riders under 8 on public roads; no riders under 16 on Class 3 and above), clarification that DUI laws apply, and operator licensing in certain circumstances.

Additional changes set to take effect in 2027 include an adult supervision requirement for riders ages 8–15 unless they have completed a safety certification. Police Chief Brian Gwilliam noted that the logistics of how certification will be verified are still being worked out by the legislature.

Council Member Campbell expressed concern about parental accountability, referencing a pending involuntary manslaughter case in another jurisdiction involving a parent whose child fatally struck a pedestrian while riding an e-bike. He urged effective communication to parents about their legal responsibility. Council Member Rice raised the separate issue of motorized scooters, noting they have a throttle but fall under a different classification. Chief Gwilliam confirmed that motor-assisted scooters are governed by distinct statutes.

The Council directed staff to continue monitoring this area of law and indicated a future discussion would address any local ordinance clarifications, particularly around Class 1 and Class 2 distinctions on city trails and

sidewalks.

b. Highland Fling Fireman's Spray and Vendor Fees

Kim Rodela, Council Member

Brooke Boyd, Civic Events Coordinator

Council Member Rodela led discussion on two operational questions for the upcoming Highland Fling:

- **Fireman's Spray:** Council Member Rodela presented the question of whether to conduct the traditional fireman's water spray activity, noting that while it draws from the culinary system (not the PI system being conserved), the optics during a drought year are problematic—particularly given that the Fire Department has denied similar requests from other organizations. Council Members Cortney, Campbell, and Rice expressed opposition based on public perception and consistency, while Council Member Smith indicated personal support for the activity. The Council reached consensus to forgo the fireman's spray for 2026, with Council Member Rodela suggesting foam as a possible alternative.
- **Vendor Fees:** The current fee schedule charges \$138 for non-food vendors, \$193 for food vendors, and \$28 for electrical hookups. Council Member Rodela noted that vendor recruitment has been a persistent challenge and raised the possibility of waiving or reducing fees to attract more participants. Council Member Cortney expressed concern about the difficulty of reinstating full fees after years when fees have been waived. A public comment was offered by resident Wayne Stewart, who drew on his family's experience founding the Salt Lake Home and Garden Show, emphasizing that vendor participation follows attendance and suggesting that investing in advertising—including inviting local media or podcasters to broadcast from the event—would be more impactful than fee reductions alone.

After discussion, the Council reached consensus to set vendor fees at \$25 for Highland City businesses and residents, and \$50 for non-Highland vendors, while retaining the electrical hookup fee. Staff confirmed this approach would require a fee schedule amendment. City Administrator Wells noted that Civic Events Coordinator Brooke Boyd retains discretion over vendor selection and that advertising efforts for 2026 have already been enhanced, including the production of a magazine.

c. Pressurized Irrigation Water & City Property Watering Update

Chris Trusty, City Engineer/Public Works Director

The Council requested a recess at 8:10 p.m. The meeting reconvened at 8:20 p.m.

City Engineer/Public Works Director Trusty provided the Council with a Pressurized Irrigation (PI) system status update. He reported that the Provo River Basin snowpack has declined to 8% of normal, though some higher-elevation areas have seen modest recent recovery. The city's PI system has begun its seasonal activation, with filters being cleaned and replaced. Inflows from the Provo River booster station have been reduced from 8 CFS to 4 CFS as the system stabilizes. Pond levels are currently sufficient, and cooler recent temperatures have reduced immediate demand. However, Mr. Trusty cautioned that the city's allocation from Jordanelle and the Provo River may be reduced to 50% for 2026, meaning the city will likely need to draw on its holdover reserves of approximately 112 acre-feet.

Council Member Smith emphasized the importance of promptly repairing any system breaks or leaks visible to the public, noting a recent multi-day geyser on Alpine Highway which reflected poorly on the city's conservation messaging. He also noted that some commercial and institutional water users—including a school observed spraying water into the roadway—should be contacted regarding adjustments. Council Member Rice similarly noted a stake center watering mid-day at peak temperature, which was corrected promptly after she contacted them.

Council Member Campbell asked about the capacity of Well No. 6 as a backup source. Mr. Trusty confirmed it provides approximately 3 CFS, representing a supplemental rather than backup capacity of roughly 30% of system demand.

d. Central Utah Rebate Program

Chris Trusty, City Engineer/Public Works Director

City Engineer/Public Works Director Trusty reported that Central Utah Water Conservancy District (CUWCD) has changed its turf conversion rebate program. Residents within the CUWCD service area are now eligible for a \$1.50 per square foot rebate for removing qualifying turf, regardless of whether their city has adopted a turf-restriction ordinance. If the city were to adopt such an ordinance, the rebate could be doubled to \$3.00 per square foot through a state partnership.

The proposed ordinance standard has been updated: front and side yards may now contain up to 50% turf (increased from 33%), with no turf permitted in park strips or areas less than 8 feet wide. Mr. Trusty noted the goal is to remove lower-utility turf while preserving usable lawn areas.

All five Council Members indicated interest in bringing this item back for further discussion and potential ordinance adoption. Council Member Smith cautioned that xeriscaping should be explained carefully to residents, emphasizing that it does not require a gravel aesthetic and that a balance of living plants and hardscape is encouraged. Mr. Trusty noted that CUWCD now promotes the term "localscaping," targeting a minimum of 50% living material. At the conclusion of the discussion, staff was directed to bring a formal proposal back to the Council for consideration.

e. 2026 Splash Pad Plans

Chris Trusty, City Engineer/Public Works Director

City Engineer/Public Works Director Trusty reported that recent vandalism by skateboarders has damaged a decorative rock at the splash pad, requiring a repair before the facility can open. The opening will be delayed at least one week past Memorial Day. He noted that the splash pad uses recirculated culinary water—not PI water—and that total seasonal water use has historically been less than 500,000 gallons. In comparison, Cedar Hills uses approximately 1,000,000 gallons per month from a non-recirculating system. Mr. Trusty surveyed comparable cities and found that Lehi, Eagle Mountain (for its recirculating pad), Cedar Hills, Ephraim, Salem, Provo, Nephi, and Vineyard all plan normal operations in 2026. He presented several options ranging from normal operations to reduced hours or a delayed opening and recommended against reducing operating days due to flushing and staffing inefficiencies.

Council Members Smith, Rodela, and Campbell supported proceeding with normal operations and reevaluating later in the summer based on water conditions. Council Members Rice expressed a preference for reduced hours given public perception concerns around visible water use. Council Member Cortney supported normal operations but requested that the city publish clear messaging—in the newsletter and via signage at the park—explaining that the splash pad uses recirculated culinary water, not the surface water supply at issue in conservation discussions.

The Council reached consensus to proceed with normal splash pad operations once the repair is complete, with a commitment to reevaluate mid-summer, and to communicate publicly about the recirculated water source. Staff was also directed to follow up on the status of exterior lighting at the splash pad complex, as Police Chief Gwilliam noted the existing lighting is rarely used, and improved lighting would serve as a low-cost security and vandalism deterrent.

f. Community Development Update ([Current Projects](#))

Rob Patterson, City Attorney/Planning & Zoning Administrator

City Attorney/Planning & Zoning Administrator Patterson provided an update on Highland Mains. He noted that under the existing development agreement, architectural approval for the Highland Mains project goes to the Planning Commission rather than the City Council. A developer has proposed replacing a planned large two-story office building at the northeast corner (south of the church parking lot) with an alternative design that Mr. Patterson described as better fitting the Highland Mains aesthetic. The same developer is also acquiring the northwest corner parcel, bringing both corners under unified development. The Planning Commission will review the deviation from the approved concept at its next meeting. Council members were advised to direct any comments or concerns to Planning Commission.

7. WORK SESSION

a. Detached Accessory Dwelling Units Development Code Update (Legislative)

Rob Patterson, City Attorney/Planning & Zoning Administrator

The City Council will hold a work session to discuss detached accessory dwelling units and related regulations.

City Administrator Wells recommended that the Council defer the detached ADU work session discussion to a future meeting, given the volume of content already addressed and the presence of residents specifically attending for the PI rates discussion. The Council concurred. Mayor Bills and Council Member Campbell encouraged all members to review the Planning Commission's prior ADU work session recording before the next discussion, noting that the Commission had produced thoughtful and detailed recommendations that should serve as the Council's starting point. Staff indicated a Planning Commission representative would be invited to summarize the Commission's recommendations at the future session.

This work session will be moved to a meeting date in July.

b. Pressurized Irrigation Rates General City Management

Chris Trusty, City Engineer/Public Works Director

The City Council will begin discussions about future pressurized irrigation rates due to metering.

City Engineer/Public Works Director Trusty and Contract Engineer Tavis Timothy led the Council through a detailed review and discussion of the history, structure, and proposed rate options for the PI system. For background information and context, Mr. Trusty reviewed the state legislative mandate passed in 2022–2023 requiring all secondary pressurized connections to be metered by January 1, 2030. He explained the distinction between water rights (state-permitted allocations for a defined purpose and location) and water shares (fractional ownership in an irrigation or canal company), noting that surface water shares fluctuate proportionally with available supply. He addressed the issue of residents who believe they were grandfathered out of metering, noting that while verbal statements may have been made in the early days of the PI system—and the City acknowledges some staff may have informally represented that metering would never occur—the written PI agreements the city has reviewed do not support an exemption from metering or restrict the city's ability to impose usage limits in times of scarcity.

Council Member Smith noted that population in Utah County has now reached 750,000 and that the city has grown approximately fourfold since the PI system was established, fundamentally changing the water availability picture. Council Member Campbell emphasized the need for staff to prepare clear, factual messaging for residents on this history before rates are adopted.

Regarding current usage vs. allotment, Mr. Timothy presented data showing that Highland City residents use approximately 5.1 to 6.2 acre-feet per irrigable acre, compared to a range of 2.0 to 2.6 acre-feet in other metered cities in the region. Mr. Trusty attributed this in part to the fact that Highland's system has not previously been metered, and that many residents rely on landscape maintenance companies that have little incentive to reduce

irrigation. Residential developments are dedicated 2.5 acre-feet per lot (with 0.5 acre-feet for system losses), and residents using more than their allotment are drawing water beyond what has been legally dedicated to their lot.

Mr. Trusty then presented four rate structure options, all incorporating a base rate and a six-tier rate based on usage. The tiers are designed so that residents using at or below their allotment fall within Tiers 1–3, while overuse into Tiers 4–6 carries increasingly punitive per-thousand-gallon charges. The key distinction among the four options is the balance between base rate revenue and tiered usage revenue:

- Option 1: Flat dollar base (\$15) plus per-square-foot component, with tiered usage covering remaining revenue. Staff's preferred option.
- Options 2, 3, and 4: Base rate structured solely on lot square footage, capturing 50%, 67%, and 75% of needed revenue in the base rate, respectively. Staff also expressed support for Option 3.

Mr. Trusty noted the goal is for a resident using exactly their allotment to pay approximately what they pay today on a full-year basis, with winter months lower and summer months higher than the current flat rate.

Council members expressed the following preferences and concerns: Council Member Cortney favored Option 2 (50% base recovery), with a caution against using 2026 data for modeling given the anticipated drought-driven conservation. He was concerned that residents might believe their future allotment will be set based on reduced 2026 usage. Council Member Campbell favored Option 1 for giving smaller-lot residents meaningful incentive to conserve. Council Members Smith and Rice deferred to staff preference for Options 1 or 3. Council Member Rodela expressed support for a 2027 implementation and highlighted Cedar Hills' successful rollout, noting that fewer than 30 households incurred excess charges after the city's communication campaign.

Council Member Rice requested that an equal-pay monthly billing option be explored to help residents manage seasonal billing spikes. Council Member Cortney requested that the next presentation include real-world usage examples showing impacts on 25th, 50th, 75th, and 90th percentile users under the various options.

Staff was directed to narrow the options to two or three, prepare illustrative spreadsheet examples showing the rate impact on a range of actual user profiles, and return the item to a future Council work session. A formal action item will follow once the Council has selected a preferred structure. Staff also indicated plans to hold public open houses once a preferred option is near finalization. Implementation target remains the 2027 irrigation season.

8. CLOSED MEETING

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

There was no closed meeting.

ADJOURNMENT

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

The meeting adjourned at 9:49 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 May 19, 2026. This document constitutes the official minutes for the Highland City Council Meeting.

Stephannie B. Cottle, CMC, UCC
City Recorder

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

Fiscal Year: 2025-2026

Month: May 2026

| Date | Vendor | Check # | GL Account | Amount | Description |
|-----------|-------------------------------------|---------|------------------------------|---------------|------------------------------------|
| 5/12/2026 | WM Corporate Services, Inc | 4180 | 10-73-50 | \$ 86,824.88 | Solid Waste Hauling Contract |
| 5/5/2026 | David Weekley Homes | 38594 | 70-2302 | \$ 28,000.00 | Sidewalk Bond Releases |
| 5/5/2026 | Tree Source | 38614 | 10-70-41, 10-70-42, 10-72-61 | \$ 32,373.61 | Trees for Tree Sale |
| 5/12/2026 | David Weekley Homes | 38637 | 70-2302 | \$ 40,000.00 | Sidewalk Bond Releases |
| 5/12/2026 | Lone Peak Public Safety District | 38646 | 10-54-31, 10-57-11, 10-57-31 | \$ 519,939.74 | May 2026 Public Safety Assessments |
| 5/12/2026 | North Pointe Solid Waste | 38651 | 10-73-49 | \$ 29,774.97 | Solid Waste Tipping Fees |
| 5/12/2026 | Timpanogos Special Service District | 38655 | 52-2132 | \$ 60,073.41 | April TSSD Impact Fees |



CITY COUNCIL AGENDA REPORT

ITEM #2c

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Jay Baughman, Assistant City Administrator/Community Development Director
SPONSORED BY: City Staff
SUBJECT: Baseball Field Use Policy Update
TYPE: General City Management

PURPOSE:

The City Council will consider an update to the Baseball Field Use Policy.

STAFF RECOMMENDATION:

Staff recommends approving the updated Baseball Field Use Policy. The revisions reflect City Council's recent directive to restrict adult teams from utilizing the baseball field at Highland Family Park.

PRIOR COUNCIL DIRECTION:

On June 2, 2026, the City Council heard concerns from a resident whose home borders the southeast end of Highland Family Park, near the baseball field. A recent game played by an adult baseball team resulted in multiple balls clearing the exterior park fence and entering the residents property. Following a detailed discussion of potential remedies, the Council concluded that structural solutions—such as installing taller fencing or netting—were costly and impractical. Consequently, the Council supported the decision to prohibit adult play on this field to ensure neighborhood safety.

BACKGROUND:

The outfield fence in left field—the direction of the homes in question—sits 315 feet from home plate, while the exterior park fence is roughly 360 feet away. Beyond the risk to these homes, safety is also a concern on the opposite side of the park; the soccer and multipurpose fields sit just past right field, leaving parkgoers vulnerable to stray baseballs. While erecting taller fencing or netting could mitigate these risks, the City Council discarded the option during discussions, finding it expensive, unsightly, and impractical. Consequently, to ensure safety, the City is considering limiting play to specific age groups, consistent with its policies at other municipal baseball fields.

Summary of Policy Amendments:

- **Location:** Page 1, Highland Family Park section (Community Field I)
- **Previous Language:** Practices and games for **all ages** allowed
- **Updated Language:** Practices and games for **18 year olds and younger** allowed

FISCAL IMPACT:

The City has contacted the adult baseball team informing them of the change in policy and refunded their money for any remaining reservations. Staff does not anticipate a sizable budget change from this decision.

MOTION:

To be adopted as part of the Consent Agenda.

ATTACHMENTS:

1. Highland Baseball Field Use Policy Revised 06.11.26



Highland City Baseball Field Use Policy

This policy outlines the guidelines and procedures for the use of baseball fields owned and maintained by the City of Highland. The goal of this policy is to ensure equitable access, preserve field quality, promote safety, and foster a positive experience for all users.

All applications for the use of a Field shall be approved or denied by the Rental Supervisor, who shall be a person designated by the City Administrator. The administration of this Use Policy shall be vested in the Rental Supervisor.

Any permissible use must be in compliance with this Policy, and all other local, state, and national laws.

The City shall not discriminate in the use of the park on the basis of race, color, age, ethnicity, religion, national origin, pregnancy, sexual orientation, gender identity, genetic information, sex, marital status, disability, or status as a U.S. veteran.

Baseball Fields:

Baseball Fields are designated based on available parking and field size.

Heritage Park Baseball Field (10400 Alpine Hwy, Highland, UT) - 60' bases, dirt infield

- Community Field II – Practices and games for 10 year olds and younger allowed

Mitchell Hollow Baseball Field (6400 W 10250 N, Highland, UT) - 70' bases, 90' dirt infield

- Community Field I – Practices and games for 12 year olds and younger allowed

Highland Family Park – *By Reservation Only*– (5691 W 10400 N, Highland, UT) - 60' bases, dirt infield with astroturf home plate area

- Community Field I – Practices and games for 18 year olds and younger allowed

I. Field Availability and Reservations

A. Eligible Reservation Days: Baseball fields are available for game reservations on **Monday, Tuesday, Wednesday, Thursday, Friday and Saturday**. No reservations will be made for Sundays, as these days are reserved for field rest and recovery.

B. Reservation Priority and Timeline:

- **Reservations:** Leagues and teams can begin reserving game times in **November** for the upcoming spring season. If multiple teams vie for the same time slot, priority will be given to the team with the highest percentage of Highland residents. Roster submissions with addresses will be required to verify residency, subject to a verification period.
- **Time Slots:** up to three-hour time slots are allotted for games, five hours for double-headers. For all-day tournaments, please contact the Rental Supervisor.
- **General Public:** Reservations for available slots are open to the public in **February**. A residency verification period is not required for these reservations.
- **Field Maintenance:** Maintenance by City staff shall have priority over scheduled uses. This includes mowing, sprinkler repair, etc. Mowing times shall be scheduled so no reservations conflict with the mowing. Mowing or general sprinkler repair may at times have to be conducted during a scheduled reservation due to holidays, weather, etc. Staff will do the best they can to avoid a field conflict, but if it occurs, reserving groups must accommodate staff conducting their needed maintenance.

C. Practice Reservations:

- **Limited Practice Time:** Individual teams are allotted a maximum of **two practice days per week, totaling four hours**.
- **Available Practice Slots:** Practices can be scheduled in any available slots that fall between scheduled games on other days but Sunday, which is not available for any kind of play.
- **League Eligibility:** Leagues are **not eligible** to reserve fields for practices; only individual teams may do so.

D. Reservation Procedures:

1. **Application:** Any authorized group wishing to reserve a field shall do so through the Highland City website's reservation portal.
2. **Confirmation:** If the Field is available on the date and times requested and the Rental Supervisor determines that the proposed use is compliant with the Use Policy, the Rental Supervisor shall notify the applicant that the event has been scheduled and make all the appropriate arrangements.
3. **Payment of Fees and Deposits:** Deposits and fees are required within five (5) business days following approval.

Alternate payment arrangements may be made on a month-by-month basis if the reservations last for more than one month. If reservation payment is not received, the approval is withdrawn, and the reserving party loses their confirmed reservation.

4. **Security Deposit:** The use of a Field will require a security deposit as stated in the Highland City Fee Schedule. If damage or mistreatments of the Field occurs, deductions will be made from the remaining deposit to reimburse the City for costs and/or repairs. If insufficient, a charge will be assessed for the individual and/or group.
 5. **Refunds for Cancellation:** A refund of one hundred percent (100%) will be made if the reservation is cancelled more than 5 business days prior to the event. No refund will be given if cancelled less than 5 business days prior to the scheduled event.
 6. **Posting of Reservations:** Once a reservation is finalized, the reservation shall be on the City's website.
-

II. Field Use Fees and Discounts

A. Reservation Fees:

- **Fees:** Fees will be charged for games, practices, and batting cage use. Fees will be established in the Highland City Fee Schedule.

B. In-Kind Services:

- For regular users who have been properly trained by City staff, the City may allow **in-kind services** to be provided in lieu of monetary payment for field use.
 - The monetary value of these services will be determined by the City and waived or deducted from the team's or user's bill. This arrangement must be pre-approved by the Highland City Parks Division.
-

III. Field Rules and Regulations:

1. **Hours of Operation:** Fields are generally open from dawn until dusk, unless otherwise specified or permitted.
2. **Field Preparation:**
 - Users are responsible for light field preparation (e.g., raking around bases, smoothing pitching mounds) before and after use to maintain playable conditions.
 - Heavy maintenance (e.g., dragging entire infields, lining fields, spraying for weeds, amending the dirt, etc.) is the responsibility of City staff or those explicitly authorized by the City.
 - No personal equipment may be used for field grooming that could damage the playing surface.
3. **Equipment:** Users must provide their own bats, balls, helmets, and other personal playing equipment. L-screens are provided in batting cages.
4. **Waste and Litter:**
 - All trash and litter, including discarded equipment, must be placed in designated receptacles or removed from the premises.

- Failure to dispose of waste properly may result in loss of field privileges.
5. **Prohibited Activities:**
 - **Motorized Vehicles:** No unauthorized motorized vehicles (e.g., cars, ATVs, dirt bikes) are permitted on the playing surfaces or designated turf areas.
 - **Glass Containers:** Glass containers are strictly prohibited on or near the fields.
 - **Tobacco and Alcohol:** Use of tobacco products, alcoholic beverages, and illegal substances is prohibited on all City park property, including baseball fields.
 - **Pets:** Pets are generally not allowed on the playing surfaces, with the exception of service animals. Pets in other park areas must be leashed and their waste properly disposed of.
 - **Open Flames/Grills:** Open flames, fires, and personal grilling equipment are not permitted on or near the fields.
 - **Fireworks:** Fireworks are strictly prohibited.
 - **Golfing:** Golfing is not permitted on baseball fields.
 6. **Damage to Fields:**
 - Users are responsible for any intentional damage or misuse of City property.
 - Any damage to fields, fences, dugouts, or other amenities should be reported immediately to the City of Highland Parks Division.
 - Groups causing damage may be held responsible for repair costs and may lose future field use privileges.
 7. **Noise:** Please be respectful of the surrounding residential areas. Excessive noise or amplified music is prohibited.
 8. **Supervision:** Supervise children at playgrounds, parking lots, restrooms, and near open water areas. Notify the Police Department if you witness damage or vandalism to the park (801) 756-9800.
-

IV. Enforcement:

1. **City Authority:** The City of Highland Parks Division reserves the right to deny or revoke reservations and to suspend field use privileges for violations of this policy.
 2. **Reporting Violations:** Violations of this policy should be reported to the City of Highland Parks Division during business hours. For immediate concerns regarding safety or illegal activity, contact the local police department.
 3. **Policy Updates:** This policy may be amended or updated by the City of Highland at any time. Users are responsible for familiarizing themselves with the most current version of this policy.
 4. **Hold Harmless:** Those who use any Fields agree to hold the City harmless from any and all harm, loss, damages or liability, and also agree to indemnify the City for harm incurred by third parties arising from their use of the Field.
-

Thank you for your cooperation in helping us maintain quality baseball fields for the enjoyment of all Highland City residents.



CITY COUNCIL AGENDA REPORT

ITEM #3a

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: David Mortensen, Finance Director
SPONSORED BY: City Staff
SUBJECT: Approval of FY2025-2026 Budget Adjustments
TYPE: General City Management

PURPOSE:

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.

STAFF RECOMMENDATION:

Staff recommends adoption of the ordinance amending the Highland City fiscal year 2025-2026 budget as shown in the attached exhibit and presented by staff.

PRIOR COUNCIL DIRECTION:

Council has given approval for many of these adjustments in previous Council meetings (Noted in the exhibit).

BACKGROUND:

State code allows municipalities to amend their fiscal year budget throughout the year as needed. With the help of administration and other staff, the Finance Department has prepared a list of requested amendments to the budget as shown in the attached exhibit.

In addition, this ordinance allows staff to make a transfer from the General Fund to a Capital Fund including Parks, Building, and Roads if needed to keep the General Fund balance below the 35% state statutory limit.

FISCAL IMPACT:

General Fund

Revenue - no change

Use of Fund Balance - increase of \$41,727

Expenditure - increase of \$55,500

Cemetery Fund

Revenue - no change

Use of Fund Balance - increase of \$8,500

Expenditure - increase of \$8,500

Library Fund

Revenue - increase of \$17,878
Use of Fund Balance - increase of \$12,500
Expenditure - increase of \$30,378

Building & Development Fund

Revenue - no change
Use of Fund Balance - increase of \$16,000
Expenditure - increase of \$16,000

Parks Capital Improvement Fund

Revenue - increase of \$183,579
Use of Fund Balance - increase of \$343,421
Expenditure - increase of \$527,000

Roads Capital Improvement Fund

Revenue - increase of \$506,000
Use of Fund Balance - no change
Expenditure - Increase of \$506,000

Buildings Capital Improvement Fund

Revenue - no change
Use of Fund Balance - increase of \$710,000
Expenditure - increase of \$710,000

Pressurized Irrigation Fund

Revenue - increase of \$330,355
Use of Fund Balance - increase of \$415,000
Expenditure - increase of \$745,355

Storm Sewer Fund

Revenue - no change
Use of Fund Balance - increase of \$480,000
Expenditure - increase of \$480,000

Culinary Water Fund

Revenue - increase of \$478,870
Use of Fund Balance - increase of \$263,000
Expenditure - increase of \$741,870

Internal Service IT Fund

Revenue - increase of \$10,000
Use of Fund Balance - no change
Expenditure - increase of \$10,000

MOTION:

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.

ATTACHMENTS:

1. Ordinance Amending the Highland City Fiscal Year 2025-2026 Budget (Year-End)
2. Highland City FY26 Year-End Budget Adjustments

ORDINANCE NO:

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

WHEREAS, Utah Law allows for the amendment of the budgets of municipalities to reflect changes in revenues and expenditures and to make transfers between departments to meet the best interests of the municipality; and

WHEREAS, Highland City has complied with the notice and public hearing requirements of the Utah Law in considering an amendment of its 2025-2026 fiscal year budgets; and

WHEREAS, the City Council of Highland City has determined that an amendment to its fiscal year 2025-2026 budget is in the best interest of Highland City and its residents and in order for the budget to match the actual revenues and expenditures of the City.

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

ARTICLE I

SECTION 1. The amendments to the Highland City Budget as attached hereto, for the 2025-2026 fiscal year are hereby adopted.

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

ARTICLE II

APPROVED AND ADOPTED, on the 16th day of June, 2026 and shall become effective 1 July, 2026.

HIGHLAND CITY, UTAH

Brittney Bills,
Mayor

ATTEST:

Stephannie Cottle
City Recorder

Highland City
Mid-Year 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 | Description | Funding Source | Council Approval Date |
| 10-39-90 | PY Carryover Budgeted | General Fund | Revenue | One-time | 202,279 | 41,727 | 244,006 | Use of fund balance | Use of General Fund balance to cover expenditures | N/A | N/A |
| 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 | Additional equipment purchased from Internal Service IT Fund, which doesn't have the fund balance available to cover | Fund Balance | N/A |
| 10-48-12 | Overtime | General Fund | Expenditure | One-time | 250 | 1,000 | 1,250 | Treasurer overtime | Overtime projected to exceed current budget | Existing Surplus | |
| 10-58-12 | Overtime | General Fund | Expenditure | One-time | - | 1,500 | 1,500 | Bldg Dept. overtime | Overtime projected to exceed current budget | Existing Surplus | N/A |
| 10-58-13 | Employee Benefits | General Fund | Expenditure | Ongoing | 16,814 | 2,000 | 18,814 | Bldg Dept. benefits | Benefits projected to exceed current budget | Existing Surplus | N/A |
| 10-58-31 | Professional & Tech Services | General Fund | Expenditure | Ongoing | 9,000 | 1,000 | 10,000 | Bldg Dept. prof services | Professional and technical services projected to exceed current budget | Existing Surplus | N/A |
| 10-72-12 | Overtime | General Fund | Expenditure | One-time | 4,500 | 2,000 | 6,500 | Events overtime | Overtime projected to exceed current budget | Existing Surplus | N/A |
| 10-72-13 | Employee Benefits | General Fund | Expenditure | One-time | 6,842 | 3,000 | 9,842 | Events benefits | Benefits projected to exceed current budget | Existing Surplus | N/A |
| 10-72-35 | Community Center Utilities | General Fund | Expenditure | Ongoing | 5,000 | 2,000 | 7,000 | Events utilities | Community Center building utilities projected to exceed current budget | Existing Surplus | N/A |
| 10-72-63 | Community Enrichment | General Fund | Expenditure | Ongoing | 42,500 | 6,000 | 48,500 | Events community enrichment | Community enrichment projected to exceed current budget | Existing Surplus, Fund Balance | N/A |
| 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 | General Fund contribution toward Twin Bridges entryway monument | Fund Balance | 6/2/2026 |
| 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
Mid-Year 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 | Description | Funding Source | Council Approval Date |
| 21-39-90 | PY Carryover Budgeted | Cemetery Perpetual Fund | Revenue | One-time | 110,898 | 8,500 | 119,398 | Use of fund balance | Use of Cemetery Fund balance to cover expenditures | N/A | N/A |
| 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 | Utilities projected to exceed current budget | Fund Balance | N/A |
| 21-43-20 | Sprinkler Repair & Maintenance | Cemetery Perpetual Fund | Expenditure | Ongoing | 6,000 | 2,000 | 8,000 | Sprinkler repair and maintenance | Sprinkler repair and maintenance projected to exceed current budget | Fund Balance | N/A |
| 21-43-24 | Operations & Maintenance | Cemetery Perpetual Fund | Expenditure | Ongoing | 6,000 | 5,000 | 11,000 | Operations and maintenance | Operations and maintenance projected to exceed current budget | Fund Balance | N/A |
| 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
Mid-Year 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 | Description | Funding Source | Council Approval Date |
| 22-39-90 | PY Carryover Budgeted | Library Fund | Revenue | One-time | 13,550 | 12,500 | 26,050 | Use of fund balance | Use of Library Fund balance to cover expenditures | N/A | N/A |
| 22-36-11 | Donations | Library Fund | Revenue | One-time | 500 | 7,300 | 7,800 | Library donation | Friends of the Library donation | Donations | N/A |
| 22-36-12 | Grants | Library Fund | Revenue | One-time | 4,000 | 10,578 | 14,578 | Cleff Grant | For personnel and collection expenditures | Grants | N/A |
| Total Change in Revenue | | | | | | \$ 30,378 | | | | | |
| 22-43-13 | Employee Benefits | Library Fund | Expenditure | Ongoing | 56,895 | 12,500 | 69,395 | Employee benefits | Benefits projected to exceed current budget | Fund Balance | N/A |
| 22-43-23 | Books & Materials | Library Fund | Expenditure | One-time | 55,000 | 7,300 | 62,300 | Library books & materials | Use of Friends of Library donation | Donations | N/A |
| 22-43-50 | Grant Expenditures | Library Fund | Expenditure | One-time | 4,000 | 10,578 | 14,578 | Grant expenditures | Purchase of materials using grant funds | Grants | N/A |
| 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
Mid-Year 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 | Description | Funding Source | Council Approval Date |
| 24-39-90 | PY Carryover Budgeted | Building & Development Fund | Revenue | One-time | 190,360 | 16,000 | 206,360 | Use of fund balance | Use of Building and Development Fund balance to cover expenditures | N/A | N/A |
| 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 | Overtime allocated projected to exceed current budget | Fund Balance | N/A |
| 24-59-13 | Employee Benefits Allocated | Building & Development Fund | Expenditure | One-time | 71,822 | 14,000 | 85,822 | Benefits allocated from other departments | Benefits allocated projected to exceed current budget | Fund Balance | N/A |
| 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
Mid-Year 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 | Description | Funding Source | Council Approval Date |
| 40-39-90 | PY Carryover Budgeted | Parks Capital Improvement Fund | Revenue | One-time | 240,082 | 343,421 | 583,503 | Use of fund balance | Use of Parks Capital Improvement Fund balance to cover expenditures | N/A | N/A |
| 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 | General Fund contribution toward Twin Bridges entryway monument | General Fund Fund Balance | 6/2/2026 |
| 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 | Incorrect amount approved in original budget | Grants | 1/20/2026 |
| 40-36-18 | Park Donations | Parks Cap Imp Fund | Revenue | One-time | - | 2,660 | 2,660 | Park donations | Donation for Mitchell Hollow flag (\$100) and donation for Twin Bridges entryway (\$2,560) | Donations | N/A |
| 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 | MAG portion \$2,355,969, Highland portion \$171,081 | MAG Grant, Fund Balance | 1/20/2026 |
| 40-40-78 | Highland Family Park | Parks Cap Imp Fund | Expenditure | One-time | 30,000 | 300,000 | 330,000 | Highland Family Park | Completion of Highland Family Park phase 2 | Fund Balance | 12/5/2023 |
| 40-40-71 | Major Park Constr/Repair | Parks Cap Imp Fund | Expenditure | One-time | 195,000 | 27,000 | 222,000 | Twin Bridges entryway | New entryway monument for Twin Bridges neighborhood | Donations, Insurance Proceeds, General Fund Balance | 6/2/2026 |
| 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
Mid-Year 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 | Description | Funding Source | Council Approval Date |
| 41-39-90 | PY Carryover Budgeted | Roads Capital Improvement Fund | Revenue | One-time | 554,919 | - | 554,919 | Use of fund balance | Use of Roads Capital Improvement Fund balance to cover expenditures | N/A | N/A |
| 41-36-15 | Grants | Roads Capital Improvement Fund | Revenue | One-time | 140,000 | 506,000 | 646,000 | State grant for transportation | 10400 project and 11800 project | State Grant | N/A |
| 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 | Budgeted in Culinary Water but actually used in Road Capital Fund | Grant Revenue | 6/17/2025 |
| 41-40-71 | Major Road Maintenance | Roads Capital Improvement Fund | Expenditure | One-time | 475,000 | 406,000 | 881,000 | State grant expenditures | 10400 project and 11800 project | Grant Revenue | 2/6/2024 - 11800 Project ; 10/7/25 - 10400 Project |
| 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
Mid-Year 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 | Description | Funding Source | Council Approval Date |
| 42-39-90 | PY Carryover Budgeted | Buildings Capital Improvement Fund | Revenue | One-time | 470,473 | 710,000 | 1,180,473 | Use of fund balance | Use of Buildings Capital Improvement Fund balance to cover expenditures | N/A | N/A |
| 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 | Change order causing overage from original budget amount | Fund Balance | 4/21/2026 |
| 42-40-67 | New Parks Maintenance Bldg | Building Cap Imp Fund | Expenditure | One-time | - | 600,000 | 600,000 | Parks Maintenance Building | Completion of Parks Maintenance Building | Fund Balance | 6/4/2024 |
| 42-40-71 | Miscellaneous Costs | Building Cap Imp Fund | Expenditure | One-time | - | 24,000 | 24,000 | Canterbury sale reimbursements | Open space proceeds transferred to building capital for parks maintenance building | Fund Balance | N/A |
| 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
Mid-Year 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 assets) | | | | | | | | | | | |
|---|---------------------------|-----------------------------|-------------------------|---------------------|-----------------|---------------------|-----------------|------------------------|---|----------------|-----------------------|
| Account Number | Account Name | Fund | Revenue or Expenditure? | One-time or Ongoing | Approved Budget | Recommended Change | Proposed Budget | Item | Description | Funding Source | Council Approval Date |
| 53-38-95 | PY Carryover Budgeted | Pressurized Irrigation Fund | Revenue | One-time | - | 415,000 | 415,000 | Use of fund balance | Use of Pressurized Irrigation Fund balance to cover expenditures | N/A | N/A |
| 53-38-90 | Grant Revenue | Pressurized Irrigation Fund | Revenue | One-time | - | 330,355 | 330,355 | State PI grant revenue | Amount collected in FY26 from State PI grant | State Grant | N/A |
| Total Change in Revenue | | | | | | \$ 745,355 | | | | | |
| 53-40-50 | Grant Expenditures | Pressurized Irrigation Fund | Expenditure | One-time | - | 330,355 | 330,355 | PI grant expenditures | Amount spent on PI meter installation project from State PI grant | State Grant | 11/1/2022 |
| 53-40-60 | Capital Expenses/Projects | Pressurized Irrigation Fund | Expenditure | One-time | 500,000 | 415,000 | 915,000 | PI booster project | Carryover from FY25 | Fund Balance | 6/4/2024 |
| 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
Mid-Year 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 | Description | Funding Source | Council Approval Date |
| 54-38-95 | PY Carryover Budgeted | Storm Sewer Fund | Revenue | One-time | 316,225 | 480,000 | 796,225 | Use of fund balance | Use of Storm Sewer Fund balance to cover expenditures | N/A | N/A |
| 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 | Purchase of Vac Truck for storm drain maintenance | Fund Balance | 2/17/2026 |
| 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
Mid-Year 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 | Description | Funding Source | Council Approval Date |
| 55-38-95 | PY Carryover Budgeted | Culinary Water Fund | Revenue | One-time | - | 263,000 | 263,000 | Use of fund balance | Use of Culinary Water Fund balance to cover expenditures | N/A | N/A |
| | Grant Revenue | Culinary Water Fund | Revenue | One-time | - | 478,870 | 478,870 | State grant revenue | Grant revenue for | Grant Revenue | N/A |
| 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 | Budgeted in Culinary Water but actually used in Road Capital Fund | N/A | 6/17/2025 |
| 55-40-50 | Capital Expense Projects | Culinary Water Fund | Expenditure | One-time | 42,000 | 310,000 | 352,000 | Chlorination upgrade project | To cover grant shortfall | Fund balance | 1/20/2026 |
| 55-40-51 | Capital Outlay Equipment | Culinary Water Fund | Expenditure | One-time | 50,000 | 53,000 | 103,000 | Backhoe purchase | Purchase of backhoe that was previously leased | Fund balance | 1/20/2026 |
| 55-40-78 | Grants Capital Outlay | Culinary Water Fund | Expenditure | One-time | - | 478,870 | 478,870 | Well #5 Rehab and chlorination | Well #5 rehab and chlorination | Grant Revenue | 2/3/2026 |
| 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
Mid-Year 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 | Description | Funding Source | Council Approval Date |
| 57-37-10 | Internal Service Charges | Internal Service IT Fund | Revenue | One-time | 57,400 | 10,000 | 67,400 | Server Upgrade/Replacement | Server replacement not in original budget | Internal Service Charges | N/A |
| 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 | Server replacement not in original budget | Internal Service Charges | N/A |
| 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 | | | | | |



CITY COUNCIL AGENDA REPORT

ITEM #3b

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Candice Linford, Treasurer
SPONSORED BY: City Staff
SUBJECT: Consolidated Fee Schedule for FY2027
TYPE: General City Management

PURPOSE:

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

STAFF RECOMMENDATION:

Staff recommends adoption of the 2027 Fee Schedule.

PRIOR COUNCIL DIRECTION:

On May 5, 2026, Council approved updates related to the Fling and Cemetery. Fees are generally reviewed by each department annually for any cost increases to ensure we assess the most current rates, unless a more immediate need arises. This is an annual review of all proposed updates.

BACKGROUND:

The fee schedule is reviewed annually to ensure that the fees Highland City charge conforms to industry standards and regulations, covers foreseen costs for products and services the City provides, and meets the Council's policy expectations. Notes regarding the specific changes proposed to the fee schedule are included in the attached exhibit.

FISCAL IMPACT:

Multiple Departments

The summary of the updates is as follows:

- The Building Department added new deposit fee types for both residential and commercial to clarify fees and be more transparent. There were also some increases in deposit costs as well as meter costs to keep up with the costs the City is experiencing.
- The City Recorder's Office increased burial costs by 3.5%, rounding up to the nearest \$10. The new plot purchase fees previously approved by Council have already been implemented.
- Business Licensing added a fee to cover administrative costs related to businesses failing to renew by September 1st. We also eliminated the group solicitor permit fee.
- Planning & Zoning added clarifying language for retaining wall applications when more than a building permit is needed.
- Engineering & Public Works added the Traffic Calming Application Request that was approved previously, but we had missed adding it to the fee schedule until now.
- Special Events (non-city sponsored) added a fee for special events using the pickleball courts.

- Events updated vendor fees as previously discussed at the 5/19/26 council meeting. Events have also added additional types of runs and associated fees.

In general, the City only increases fees when necessary to reflect the actual cost of providing services or materials, ensuring fees remain cost-recovery based rather than revenue-generating.

MOTION:

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

ATTACHMENTS:

1. R-2026- Adopting the Fiscal Year 2026-2027 Consolidated Fee Schedule
2. FY2027 Fee Schedule - Final Version 6.11.26

RESOLUTION NO: R-2026-

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

FISCAL YEAR 2026-2027 CONSOLIDATED FEE SCHEDULE

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

NOW, THEREFORE, by Resolution of the Highland City Council, the Fiscal Year 2026-2027 Consolidated Fee Schedule is adopted as attached.

This resolution and fee schedule shall take effect on July 1, 2026.

PASSED by Highland City Council this 16th day of June, 2026.

HIGHLAND CITY, UTAH

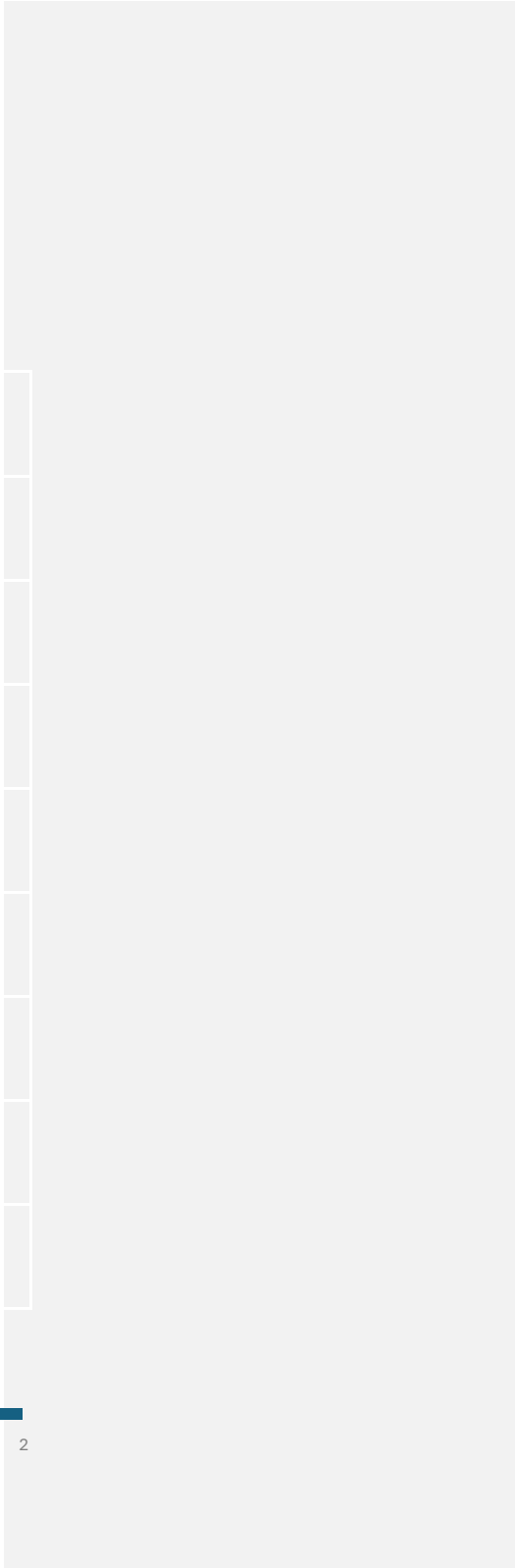
Brittney Bills, Mayor

Stephannie Cottle, City Recorder



DEPARTMENT

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



Administration



| Administrative Fees | | |
|---------------------|---|----------------------------------|
| Finance Fees | Collection Fee | 18% of the unpaid balance & fees |
| | Credit Card Processing Fee (all non-utility payments) | 3% per transaction |
| | Returned Payment Fee | \$20.00 per item |
| | Surplus Equipment | Cost Determined by Staff |

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

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

Administration



| Field Rentals | | | |
|--|-------------------------------------|---|------------------|
| Baseball Fields: (Heritage Park, Highland Family Park, and Mitchell Hollow) | Practice | \$20.00 per hour (limit 2 hours) | |
| | Game | \$35 per hour (limit 2 hours) | |
| | Field Reservation Deposit for Games | \$150.00 | |
| | *Optional: Field Preparation | \$50.00 per field | |
| | Batting Cages | \$15.00 per hour | |
| | Field Daylong Rental | \$300.00 | |
| Grass Fields: (Beacon Hills Upper & Lower, Canterbury PI, Heritage Park, Highland Family Park, Lone Peak East & West, Mitchell Hollow, Town Center, and Wimbleton South) | Cedar Hills City Recreation League | \$2.00 per Highland Resident per Sports Season | |
| | Other Governmental Agencies | \$5.00 per hour | |
| | For-Profit Entities | Competitions or Clinics | \$30.00 per hour |
| | | Day Rental | \$225.00 |
| | | Practices | \$15.00 per hour |
| | Non-Profit Entities | Competitions or Clinics | \$10.00 per hour |
| | | Day Rental | \$75.00 |
| | | Practices | \$5.00 per hour |
| Miscellaneous Field Fees | Portable Toilet Maintenance | Divided Equally Between the City and the Renting Organization | |
| | Refundable Deposit | \$150.00 | |

| Garden Box Rentals | | |
|------------------------------------|---------------------|---------|
| Community Garden Annual Box Rental | Full Growing Season | \$40.00 |
| | After June 15 | \$30.00 |
| | After August 1 | \$20.00 |

Commented [CL1]: Made more sense to create a Garden Box Rental category for clarity

Administration



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

Building



Building Permit Bonds

| | | |
|--------------------------|---|------------|
| Bond (refundable) | Lot Infrastructure: including but not limited to sidewalk, curb, pavement, meter boxes | \$4,000.00 |
| | Lots Accessed by Private Roads: the bond amount and type may be adjusted with the approval of the building official and public works director or designees, commensurate with the measure of risk to public infrastructure | TBD |
| | Residential Construction: e.g., swimming pool, garage, etc., built after the initial residency certificate of occupancy has been issued | \$2,500.00 |

Building Permit Deposits

| | | |
|--------------------|--|----------|
| Residential | Accessory Structure | \$100.00 |
| | Addition | \$100.00 |
| | Basement | \$45.00 |
| | Deck/Patio | \$100.00 |
| | Demo | \$45.00 |
| | Home (New Build) | \$500.00 |
| | Mechanical/Plumbing/Electrical/Re-Roof | \$45.00 |
| | Remodel | \$100.00 |
| | Retaining Wall | \$100.00 |
| | Solar/Green Energy | \$100.00 |
| Commercial | Swimming Pool | \$100.00 |
| | Commercial (New Build) | \$500.00 |
| | Commercial Addition | \$250.00 |
| | Commercial Remodel | \$250.00 |
| | Commercial Swimming Pool | \$500.00 |
| | Sign | \$45.00 |
| Tenant Improvement | \$500.00 | |

Commented [CL2]: Added new type descriptions to be more transparent and clear. Previously, we had just lumped some types together.

Commented [CL3]: \$45.00 increased to \$100.00

Commented [CL4]: \$45.00 increased to \$100.00

Commented [CL5]: New type

Commented [CL6]: New type

Commented [CL7]: New type

Commented [CL8]: \$45.00 increased to \$100.00

Commented [CL9]: New type

Commented [CL10]: More accurate description

Commented [CL11]: \$90.00 increased to \$100.00

Commented [CL12]: Clarifying description

Commented [CL13]: New type

Commented [CL14]: New type

Commented [CL15]: New type

Commented [CL16]: New type

Commented [CL17]: New type

Building Permit Fees

| | | |
|--------------------|---|--------------------------------------|
| Permit Fees | Permit Fee: As Set Forth by the International Code Council | TBD |
| | Plan Check Fee: As Set Forth by the International Code Council | TBD |
| | State Tax | 1 % of the Total Building Permit Fee |
| | Solar | \$2.76 per watt |
| | Reinspection Fee | \$100.00 |
| | Same-Day Inspection Cancellation Fee | \$65.00 |

Building



Commercial Impact Fees

| | | |
|-------------------|--|-----|
| Commercial | As Set Forth by the Current Impact Fee Study | TBD |
|-------------------|--|-----|

Residential Impact Fees

| Residential Impact Fees | | | |
|-------------------------------------|---|--|-------------------|
| Single Family | Culinary Water Impact Fee (southeast) | | \$603.00 |
| | Parks | | \$6,301.00 |
| | Pressurized Irrigation: based on the permeable surface of lot | | \$0.51 per sq ft |
| | Public Safety | Police | \$245.02 |
| | | Fire | \$515.67 |
| | Roads | | \$538.00 |
| | Sewer per ERC | Central | \$1,581.00 |
| | | Southeast | \$2,773.00 |
| Timpanogos Special Service District | | Equal to the current TSSD Board-approved fee | |
| Multi Family | Culinary Water Impact Fee (southeast) | | \$603.00 |
| | Parks | | \$4,904.00 |
| | Pressurized Irrigation: based on the permeable surface of lot | | \$0.51 per sq ft |
| | Public Safety | Police | \$138.05 |
| | | Fire | \$409.05 |
| | Roads | Attached 6-8 units per acre | \$328.00-\$376.00 |
| | | Senior Restricted Housing | \$194.00 |
| | Sewer per ERC | Central | \$1,581.00 |
| Southeast | | \$2,773.00 | |
| Timpanogos Special Service District | | Equal to the current TSSD Board-approved fee | |

Building



| Miscellaneous Building Fees | | | |
|------------------------------------|--|---------------|--------------------------------------|
| Culinary Water Meter | Residential | 3/4 inch | \$500.00 |
| | | 1 inch | \$562.00 |
| | Commercial | 1 1/2 inch | \$2,615.60 |
| | | 2 inches | \$2,904.72 |
| Flat Lid Meter Upgrade | | | \$186.49 |
| Infrastructure Reimbursement | Only applicable to the subdivisions listed | Skye Estates | \$390.00 |
| | | Highland Oaks | \$627.00 |
| Pressurized Irrigation Meter | 3/4 inch | | \$500.00 |
| | 1 inch | | \$562.00 |
| | 1 1/2 inch | | \$2,615.60 |
| | 2 inches | | \$2,904.91 |
| | 3 inches | | \$3,402.91 |
| Pressurized Irrigation Meter Boxes | 4 inches | | \$5,228.22 |
| | 1 inch service | | \$50.24 |
| | 1 1/2 inch service | | \$232.97 |
| Sewer | 2 inches service | | \$340.35 |
| | Connection Fee (for additional connection) | | \$500.00 |
| SWPP Inspection | Single Family | | \$1,500.00 |
| | Multi-Family (attached dwelling units) | | \$50.00 per unit, \$1,500.00 minimum |
| | Subdivisions & Other Developments | | \$2,500.00 |
| SWPP Fines | Working Without a Permit | | \$500.00 per occurrence |
| | Tracking Mud on a City Street | | \$300.00 per occurrence |
| | Failure to Clean Up or Report Spills | | \$250.00 per occurrence |
| | Failure to Conduct Inspections | | \$100.00 per occurrence |
| | Failure to Maintain Stormwater Records | | \$100.00 per occurrence |
| | Failure to Use General Best Management Practices | | \$500.00 per occurrence |

Commented [CL18]: Meter costs have increased slightly for the smaller sizes this year

City Recorder's Office



| Cemetery | | | |
|--|--|--------------------|------------------------------------|
| Burial Plot | Resident (per plot) | \$1,520.00 | |
| | Non-Resident (per plot) | \$2,130.00 | |
| Burials | Single Burials (upper grave) | Weekday | \$630.00 |
| | | Weekend or Holiday | \$990.00 |
| | Double Burials (lower grave) | Weekday | \$780.00 |
| | | Weekend or Holiday | \$1,200.00 |
| Burials for Cremains and Caskets 36" or less | Weekday | \$520.00 | |
| | Weekend or Holiday | \$880.00 | |
| Disinterment | Weekday | | \$680.00 |
| | Weekend or Holiday | | \$1,120.00 |
| | Cremains and Caskets of 36" or less | Weekday | \$460.00 |
| | | Weekend or Holiday | \$790.00 |
| Miscellaneous Fees | Headstone Setting Fee | | \$50.00 |
| | Temporary Grave Marker | | \$25.00 |
| | Transfer/Buy Back Fee | | \$100.00 |
| | Transfer from Resident to Non-Resident: In addition to the \$100 transfer fee, the difference between the resident and non-resident rate must be paid. *Beginning 5/5/26 and thereafter. | | Difference + \$100.00 transfer fee |

Commented [CL19]: 3.5% increase rounding to the nearest \$10
\$600 to \$630

Commented [CL20]: 3.5% increase rounding to the nearest \$10
\$950 to \$990

Commented [CL21]: 3.5% increase rounding to the nearest \$10
\$750 to \$780

Commented [CL22]: 3.5% increase rounding to the nearest \$10
\$1150 to \$1200

Commented [CL23]: 3.5% increase rounding to the nearest \$10
\$500 to \$520

Commented [CL24]: 3.5% increase rounding to the nearest \$10
\$850 to \$880

Commented [CL25]: 3.5% increase rounding to the nearest \$10
\$650 to \$680

Commented [CL26]: 3.5% increase rounding to the nearest \$10
\$1080 to \$1120

Commented [CL27]: 3.5% increase rounding to the nearest \$10
\$435 to \$460

Commented [CL28]: 3.5% increase rounding to the nearest \$10
\$755 to \$790

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

Community Development & Planning



| Business Licensing | | | |
|-------------------------------|---|-----------------------|------------------------|
| Commercial Business Licenses | Business License Filing Fee (unless specifically noted below) | | \$90.00 |
| | Business license Renewal Fee (unless specifically noted below) | | \$60.00 |
| | Auto Repair/Mechanical | | \$230.00 |
| | Auto Repair/Painting | | \$300.00 |
| | Dry Cleaners | | \$160.00 |
| | Fireworks - Indoor Sales/Outdoor Sales | | \$225.00 |
| | Gasoline/Propane Dispensing (gas stations) | | \$230.00 |
| | Hazardous Materials | Storage Only | \$230.00 |
| | | Mixing/Dispensing/Use | \$300.00 |
| | | Large | \$375.00 |
| | Hospitals | | \$300.00 |
| | Hotel/Motel/Rooming House | | \$375.00 |
| | Large Retail (grocery stores) | | \$300.00 |
| | Liquor License Class A | | \$300.00 |
| | Liquor License Class B | | \$300.00 |
| | Mineral Extraction | | \$400.00 |
| | Mobile Paint Service | | \$230.00 |
| | Private Clubs with Liquor License | | \$300.00 |
| | Secondhand Dealers | Pawnbrokers | \$325.00 |
| | | Used/Exchanges/Coin | \$175.00 |
| Short-term Rentals | | \$90.00 | |
| Tobacco-Smoke Shop | | \$275.00 | |
| Wholesale/Bulk Oil Dispensing | | \$300.00 | |
| Home Occupation Licenses | Business License Filing Fee (unless specifically noted below) | | \$60.00 |
| | Business License Renewal Fee (unless specifically noted below) | | \$25.00 |
| | Operations With No Off-site Impact | | \$0.00 |
| | Home Daycares, Preschools, and Dance Studios | Filing Fee | \$90.00 |
| | | Renewal Fee | \$60.00 |
| | Operations with or Storage of Hazardous Materials | Filing Fee | \$90.00 |
| Renewal Fee | | \$60.00 | |
| Miscellaneous | Business License Appeal/Hearing Fee | | \$50.00 |
| | Business License Fire Department Reinspection Fee | | \$100.00 |
| | Non-Compliance Fee for Businesses Failing to Renew by September 1 | | \$30.00 |
| | Penalty Late Fees | Monthly Rate | 10% of the renewal fee |

Commented [CL29]: New fee to cover extra costs associated with legal side of following up (certified mail, etc.)

Community Development & Planning



Business Permitting

| | | |
|---------------|---|---------------------|
| Solicitors | Single Permit Application Fee | \$50.00 |
| | Group of Two (2) or More Permit Application Fee (individual registration is required for each solicitor) | \$125.00 |
| Temporary Use | Application Fee (the business is also required to have a Highland City business license. The only exception is for mobile businesses, e.g., Food Trucks, per state code). | \$25.00 |

Commented [CL30]: Acting on feedback received from City Council last year, I analyzed the data, and it's rare for a full group to come in at the same time now that the applications are online. All are submitted at different times, and it makes more sense to go with one fee.

Planning & Zoning

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

Community Development & Planning



| Planning & Zoning | | |
|--------------------|--|----------------------------------|
| Miscellaneous Fees | Fence Permit | \$25.00 |
| | Maintenance Agreement Application | \$50.00 |
| | Open Space Purchase | To be Determined by City Council |
| | Open Space Purchase Survey Costs | To be Paid by the Resident |
| | Open Space Purchase Title Company Fees | To be Paid by the Resident |
| | Public Utility Easement Vacation | \$25.00 |
| | Retaining Wall Application (if not required to go through the building department) | \$25.00 |

Commented [CL31]: Clarifying the difference between just a building permit requirement and when it needs to go through Planning for review in addition to the building permit.

| Subdivision Reviews, Engineering & Inspections | | | |
|--|-------------------|--|-------------|
| Base Rates | Less than 10 Lots | Preliminary Plat Review - Engineer (2 reviews) | \$2,250.00 |
| | | Preliminary Plat Review - Staff (2 reviews) | \$795.00 |
| | | Civil Review Fee - Engineer (2 reviews) | \$2,938.00 |
| | | Civil Review Fee - Staff (2 reviews) | \$1,156.00 |
| | | Construction Inspection Fee (up to 185 hours) | \$6,753.00 |
| | | Final Plat Review & Recordation - Engineer (2 reviews) | \$450.00 |
| | | Final Plat Review & Recordation - Staff (2 reviews) | \$779.00 |
| | 11-50 Lots | Preliminary Plat Review - Engineer (2 reviews) | \$4,125.00 |
| | | Preliminary Plat Review - Staff (2 reviews) | \$795.00 |
| | | Civil Review Fee - Engineer (2 reviews) | \$4,750.00 |
| | | Civil Review Fee - Staff (2 reviews) | \$1,156.00 |
| | | Construction Inspection Fee (up to 185 hours) | \$6,753.00 |
| | | Final Plat Review & Recordation - Engineer (2 reviews) | \$450.00 |
| | | Final Plat Review & Recordation - Staff (2 reviews) | \$779.00 |
| | 51-100 Lots | Preliminary Plat Review - Engineer (2 reviews) | \$5,500.00 |
| | | Preliminary Plat Review - Staff (2 reviews) | \$795.00 |
| | | Civil Review Fee - Engineer (2 reviews) | \$8,000.00 |
| | | Civil Review Fee - Staff (2 reviews) | \$1,156.00 |
| | | Construction Inspection Fee (up to 185 hours) | \$6,753.00 |
| | | Final Plat Review & Recordation - Engineer (2 reviews) | \$450.00 |
| | | Final Plat Review & Recordation - Staff (2 reviews) | \$779.00 |
| | 101+ Lots | Preliminary Plat Review - Engineer (2 reviews) | \$7,250.00 |
| | | Preliminary Plat Review - Staff (2 reviews) | \$795.00 |
| | | Civil Review Fee - Engineer (2 reviews) | \$10,625.00 |
| | | Civil Review Fee - Staff (2 reviews) | \$1,156.00 |
| | | Construction Inspection Fee (up to 185 hours) | \$6,753.00 |
| | | Final Plat Review & Recordation - Engineer (2 reviews) | \$450.00 |
| | | Final Plat Review & Recordation - Staff (2 reviews) | \$779.00 |



Subdivision Reviews, Engineering & Inspections

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

Engineering & Public Works



| Rentals, Right-of-Ways, & Miscellaneous Fees | | | |
|---|--|---|---------------------|
| Hydrant Meter Rentals | Application | | \$25.00 |
| | Refundable Deposit | | \$2,500.00 |
| | Daily Rental Fee | | \$10.00/day |
| | Meter Wrench Fee (if not returned) | | \$50.00 |
| | Gate Valve Replacement Fee (assessed if damaged or missing) | | \$296.00 |
| | Water Usage Charges (current residential culinary water rates) | Monthly Base (0-5,999 gallons of water) | \$23.07 |
| Monthly Overage (6,000-15,999 gallons of water) | | \$1.47 per thousand gallons | |
| Monthly Overage (16,000+ gallons of water) | | \$3.85 per thousand gallons | |
| Right-of-Way Fees | Non-Excavation Right-of-Way Impact | Application Fee | \$50.00 |
| | | Inspection Fee | \$250.00 |
| | | Refundable Cash Bond* | \$2,500.00 |
| | *A greater amount may be required based on the anticipated impact on City infrastructure and property. | | |
| | Road Cuts | Application Fee | \$250.00 |
| | | Inspection Fee | \$250.00 |
| Refundable Cash Bond* | | \$2,500.00 | |
| *Road cuts in roads less than 3 years old are subject to restrictions | | | |
| Bond not required for public utility companies | | \$0.00 | |
| Miscellaneous Fees | Sandbags | | \$0.20 per bag |
| | Traffic Calming Application Request | | \$25.00 |
| | Tree Sale Trees | | Actual Cost to City |

Commented [CL32]: Missed in previous fee schedules, but has been approved, in place, and in current use.

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 LPPD 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) | \$10.00/hour | |

Commented [CL33]: Only reservable through the special events process, and must accompany a pavilion rental to help with crowd control and provide a landing pad for events.

Events



| 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 | \$10.00 |
| | | Late Registration & On-site Registration | \$15.00 |
| | 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 |
| | Baby Celebration | Registration | \$15.00 |
| | | Late Registration | \$17.00 |
| | Car Show | With Shirt | \$20.00 |
| | | Without Shirt | \$10.00 |
| | Disc Golf Tournament | Without Trilogy Set | \$15.00 |
| | | With Trilogy Set | \$40.00 |
| | | Youth Without Trilogy Set | \$10.00 |
| | | Youth With Trilogy Set | \$25.00 |
| | Kid's Zone | Pre-registration | \$20.00 |
| | | On-site Registration | \$22.00 |
| Per Ride | | \$1.00 - \$5.00 | |
| Parade | Highland Business | \$100.00 | |
| | Non-Highland Business | \$200.00 | |
| | Non-Parade - handing out flyers along parade route | \$25.00 | |
| | Non-resident | \$100.00 | |
| | Politicians | \$25.00 | |
| | Sports/Cheerleading Teams | \$25.00 | |
| | Sponsor/Church Group/School Group/Non-profit/Government/Highland Resident | \$0.00 | |

Commented [CL34]: Increasing from \$15 to \$17

Commented [CL35]: Increasing from \$25 to \$28

Commented [CL36]: Increasing from \$30 to \$33

Commented [CL37]: New type and fees

Events



| Highland Fling | | | |
|----------------|--|--|---------------------------------|
| Events | Pickleball | Registration for players under 17 years old | \$5.00 per player per division |
| | | Registration for players 17 or older | \$30.00 per player per division |
| | Strong Man Competition | Registration | \$38.00 |
| | Hammer Championship & Highland Games | Registration | \$43.00 |
| | Events Combination (for the above two) | Strong Man Competition & Utah State Hammer Championship & Highland Games | \$68.00 |

| 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 [CL38]: Fee changed from the \$138 as adopted 5.5.26 to \$25 as discussed 5.19.26

Commented [CL39]: Fee changed from the \$138 as adopted 5.5.26 to \$50 as discussed 5.19.26

Commented [CL40]: Fee changed from the \$28 as adopted 5.5.26 to \$10 as discussed 5.19.26

Justice Court

| Highland City Justice Court | | |
|-----------------------------|----------------------------------|-----|
| Court Fees | As Set by Utah State Legislature | TBD |

Library



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

Utilities



| Utility Charges (billed monthly) | | | |
|------------------------------------|-------------------------------|--|--|
| Solid Waste | Garbage Can | | \$12.54 |
| | Additional Garbage Can (each) | | \$10.40 |
| | Recycle Can (each) | | \$9.05 |
| Culinary Water | Residential | Base = 0-5,999 gallons of water | \$23.07 |
| | | Tier 1 Overage = 6,000-15,999 gallons of water | \$1.47 per thousand gallons |
| | | Tier 2 Overage = 16,000 + gallons of water | \$3.85 per thousand gallons |
| | Commercial | Base = 0-5,999 gallons of water | \$48.07 |
| | | Overage = 6,000 + gallons of water | \$1.92 per thousand gallons |
| | Churches & Schools | Base = 0-5,999 gallons of water | \$48.07 |
| | | Overage = 6,000 + gallons of water | \$1.92 per thousand gallons |
| | County Residents | Base = 0-5,999 gallons of water | \$23.07 |
| | | Tier 1 Overage = 6,000-15,999 gallons of water | \$1.47 per thousand gallons |
| | | Tier 2 Overage = 16,000 + gallons of water | \$3.85 per thousand gallons |
| | Industrial | Base = 0-5,999 gallons of water | \$72.00 |
| | | Overage = 6,000 + gallons of water | \$2.47 per thousand gallons |
| | Stock Watering | Base = 0-5,999 gallons of water | \$23.07 |
| | | Overage = 6,000 + gallons of water | \$1.47 per thousand gallons |
| | 10,000 Rate | Base = 0-5,999 gallons of water | \$48.07 |
| Overage = 6,000 + gallons of water | | \$1.47 per thousand gallons | |
| Pressurized Irrigation | Base | | \$24.14 |
| | Square Footage Rate | | \$0.000797 per square foot of lot |
| | Non-Residential PI Rate | | \$0.00797 per square foot of permeable surface |
| | Irrigation Water Purchase | | \$0.000814 per square foot of lot |

Utilities



Utility Charges (billed monthly)

| | | | | |
|-------|---------------------------|---|--|-------------------------|
| Sewer | Residential | <i>Gallon rate for sewer is calculated once a year based on an average of culinary water consumption from October - April.</i> | | |
| | | City Maintenance Base = 0-9,999 gallons of water | \$9.65 | |
| | | City Maintenance Overage = 10,000 + gallons of water | \$0.65 per thousand gallons | |
| | | Timpanogos Special Service District (TSSD) Base = 0-9,999 gallons of water | \$32.77 | |
| | | TSSD Overage = 10,000 + gallons of water | \$2.20 per thousand gallons | |
| | Businesses & Churches | <i>Gallon rate for general commercial is calculated once a year in May based on an average of culinary water consumption from October - April. Gallon rate for car washes is calculated once a year in May based on an average monthly consumption for the previous year.</i> | | |
| | | City Maintenance Base = 0-9,999 gallons of water | \$11.72 | |
| | | City Maintenance Overage = 10,000 + gallons of water | \$0.65 per thousand gallons | |
| | | Timpanogos Special Service District (TSSD) Base = 0-9,999 gallons of water | \$39.95 | |
| | | TSSD Overage = 10,000 + gallons of water | \$2.20 per thousand gallons | |
| | | Schools | <i>Rate is calculated once a year in September based on student enrollment</i> | |
| | | | City Maintenance | \$0.1570876 per student |
| | | | Timpanogos Special Service District (TSSD) | \$0.6593838 per student |
| | Storm Drain | Residential | \$9.76 | |
| | | Commercial | \$0.00190 per square foot of the non-permeable surface | |
| Other | Transportation (Road Fee) | \$18.50 | | |
| | Public Safety Fee | \$15.25 | | |

Utilities



Miscellaneous Utility Fees (*billed per occurrence*)

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

Notes

It is not intended by any fee schedule Resolution to repeal, abrogate, annul, or in any way impair or interfere with existing provisions of other resolutions, ordinances, or laws except to effect modification of the fees reflected above. The fees listed in the Consolidated Fee Schedule supersede present fees for services specified, but all fees not listed remain in effect. The most recent Resolution imposing a higher fee than is imposed or required by existing provisions, resolution, ordinance, or law, the provisions of that resolution shall control.



CITY COUNCIL AGENDA REPORT

ITEM #3c

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: David Mortensen, Finance Director
SPONSORED BY: City Staff
SUBJECT: Pressurized Irrigation Fund Transfer
TYPE: General City Management

PURPOSE:

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

STAFF RECOMMENDATION:

Staff recommends approval of the resolution authorizing a transfer of \$108,000 from the Pressurized Irrigation Fund to the General Fund.

PRIOR COUNCIL DIRECTION:

Council has approved this transfer each year since fiscal year 2019-2020.

BACKGROUND:

State code allows the City to transfer funds from an enterprise fund into another fund, such as the General Fund, only after required public noticing and a public hearing where the residents of the City can give their input. In the past, Highland City has transferred an amount from the Pressurized Irrigation Fund equal to the estimated amount that the General Fund pays to the Pressurized Irrigation Fund for the use of irrigation water on park space throughout the City. The proposed transfer in effect, reimburses the General Fund for the cost of the used irrigation water.

Staff contacted the State Auditor's Office recently and verified that the noticing and reporting that has been done by the City in the past has met all State compliance requirements. The City is required to show the transfer clearly in the budget document, provide a notice to residents (in this case in the monthly newsletter that is sent to utility customers) that the transfer is being proposed and the date and time of the public hearing, and provide a second notice after the public hearing of the decision of the City Council (also given in the monthly newsletter the month after the meeting in which the public hearing was held). Staff has/will ensure those requirements are met.

FISCAL IMPACT:

General Fund - \$108,000 Revenue - Included in the fiscal year 2026-2027 Budget

Pressurized Irrigation Fund - \$108,000 Expenditure - Included in the fiscal year 2026-2027 Budget

The \$108,000 transfer from Pressurized Irrigation is 3.5% of the total budgeted expenditures for the

Pressurized Irrigation Fund in the fiscal year 2026-2027 budget.

MOTION:

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

ATTACHMENTS:

1. R-2026- Approving the Interfund Transfer from the Pressurized Irrigation Fund to the General Fund for Budget Fiscal Year 2026-2027

RESOLUTION NO: R-2026-

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH APPROVING THE INTERFUND TRANSFER FROM THE PRESSURIZED IRRIGATION FUND TO THE GENERAL FUND FOR BUDGET FISCAL YEAR 2026-2027

WHEREAS, the State Auditor allows for subsidy transfers from an Enterprise Fund to the General Fund when certain conditions are met; and

WHEREAS, the City has met the conditions outlined by the State Auditor for such an Interfund Transfer; and

WHEREAS, the General Fund currently pays the Pressurized Irrigation Fund to water the estimated 179 acres of park, open space, and park strip land owned by the City; and

WHEREAS, the Council believes that it is in the best interest of the City to have the Pressurized Irrigation Fund reimburse the General Fund for the cost of watering of park, open space, and park strip land owned by the City.

NOW, THEREFORE BE IT RESOLVED that by Resolution of the Highland City Council, the cost of watering the park, open space, and park strip land owned by the City shall be transferred from the Pressurized Irrigation Fund into the General Fund. This amount is budgeted to be \$108,000 for Fiscal Year 2026-2027.

This resolution shall take effect on July 1, 2026.

PASSED and ADOPTED by Highland City Council this 16th day of June, 2026.

HIGHLAND CITY, UTAH

Brittney Bills, Mayor

Stephannie Cottle, City Recorder



CITY COUNCIL AGENDA REPORT

ITEM #3d

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Erin Wells, City Administrator
SPONSORED BY: City Staff
SUBJECT: Officer Compensation
TYPE: General City Management

PURPOSE:

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.

STAFF RECOMMENDATION:

Staff recommends approval of the ordinance enacting budgeted compensation increases for the Mayor and specific City officers for fiscal year 2026-2027.

PRIOR COUNCIL DIRECTION:

On June 2, 2026, the City Council gave feedback to implement the pay plan as directed and gave direction to increase the Mayor's annual wage to \$18,900.

BACKGROUND:

Utah Code Section 10-3-818 requires that a public notice be sent out, and a public hearing be held to consider the approval of any budgeted increases in compensation for City elected officials and officers.

Included in this ordinance for Highland City are the Mayor, City Administrator, Assistant City Administrator/Community Development Director, Assistant Public Works Director, City Attorney/Planning Administrator, Finance Director, Library Director, and Public Works Director/City Engineer. The proposed budgeted increases are all included in the proposed Highland City Fiscal Year 2026-2027 Interim Budget and the Fiscal Year 2026-2027 Pay Plan. The budgeted increases proposed include those other city employees are eligible for, including an inflationary component, market adjustments, and, for any URS Tier II employees, a one-time bonus meant to offset the additional cost of URS retirement contributions for this fiscal year. The total percentage increase of these items can be found in the exhibit attached to this ordinance.

FISCAL IMPACT:

The proposed increases to the compensation of the Mayor and specific City officers have been included in the proposed Highland City Fiscal Year 2026-2027 Interim Budget.

MOTION:

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

ATTACHMENTS:

1. Ordinance
2. Exhibit A

**AN ORDINANCE OF THE CITY COUNCIL OF HIGHLAND CITY ENACTING
COMPENSATION INCREASES FOR THE MAYOR AND SPECIFIC CITY OFFICERS**

WHEREAS, Utah Code Sectio 10-3-818 requires Highland City to publish public notice and hold a separate public hearing on proposed compensation increases for elected officials and executive municipal officers before adopting those increases; and

WHEREAS, the Highland City Council finds that enacting the proposed compensation increases as set forth in this Ordinance will comply with Utah Code requirements and will promote the public health, safety, and welfare of the residents of Highland City.

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

SECTION 1. The attached Exhibit A contains compensation increases for executive municipal officers proposed for inclusion in the City’s Fiscal Year 2026-2027 Budget.

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

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

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

SECTION 5. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

ADOPTED AND PASSED BY THE CITY COUNCIL OF HIGHLAND CITY, UTAH, this 16th day of June, 2026.

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder

Exhibit A

| Title | Total Proposed FY2026-2027% Increase |
|--------------------------------------|---|
| Mayor | 50.0% |
| 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 COUNCIL AGENDA REPORT

ITEM #3e

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Jay Baughman, Assistant City Administrator/Community Development Director
SPONSORED BY: Erin Wells, City Administrator
SUBJECT: Truth in Taxation - Property Tax Impact Schedule
TYPE: General City Management

PURPOSE:

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.

STAFF RECOMMENDATION:

Staff recommends Council adopting the Resolution to comply with Utah Code Section 59-2-924(8)(a)(i)(A).

PRIOR COUNCIL DIRECTION:

On April 14, 2026, and April 29, 2026, Council held Budget Work Sessions and were presented with a draft tentative budget for fiscal year 2026-2027, which included a proposed property tax increase for the library dedicated tax. On May 5, 2026, the City Council approved the Tentative Budget and adopted a Property Tax Impact Schedule which outlined an increase for the dedicated library tax.

BACKGROUND:

Pursuant to Utah Code Section 59-2-924(8)(b), a "Property Tax Impact Schedule" is required for any taxing entity proposing a tax rate increase for the ensuing fiscal year. This schedule must outline department-level expenditures supported by the additional property tax revenue and articulate the operational impact on the department if the increase is approved.

In accordance with these requirements, the following summary details the planned uses and operational impacts of the proposed library tax revenue:

- **Personnel & Operations:** To manage increasing programming demands and support workload distribution, the Library intends to convert one existing part-time employee to a full-time position. Additionally, the Library will hire two new part-time employees: a seasonal Library Assistant and a Courier (working approximately four hours per week). The Courier position is

vital to maintaining operational capacity and shuttling materials for the Timpanogos Library Consortium (TLC), enabling the Library's continued participation in the consortium.

- **Digital Resources:** The Library will allocate \$10,000 of the new funding to sustain the Libby audio/e-book service, bridging the budget gap left when state funding for this service was eliminated in the prior fiscal year.
- **Community Programming:** The revenue will be used to maintain Senior Citizen programming activities, successfully transitioning them to a stable funding source once previous grant funding expired.

Note on Revisions: As permitted by Utah Code Section 59-2-924, this Impact Statement has been revised to reflect updated rates and intended uses of the funds:

- Updated the proposed property tax rate based on the Utah County Auditor's rate, from 0.000149 (which was an estimate) to 0.00145
- Updated the Proposed Revenue with Tax Change line from \$494,305 (which was an estimate) to \$501,600, based on the above rate and tax base growth, which staff were not able to capture.
- Updated percent increases as a result of the tax rate increase.
- Clarified the necessity of the part-time Courier position in managing the Library's current operational workload.

FISCAL IMPACT:

Budget Context and Tax Rate Adjustments

All revenue values utilized in the previous Impact Schedule were based on preliminary projections. Since that schedule was approved, the City has received updated tax rate information from the County Auditor.

Proposed Library Tax Rate Adjustment

To address ongoing operational needs, Highland City will consider adjusting its dedicated library property tax rate from **.000097** to **.000145** (as provided by the Utah County Auditor). This proposed rate adjustment is projected to generate an additional **\$171,600** annually.

The following detailed breakdown is intended to provide decision-makers and the public with a clear explanation of how this proposed revenue will impact the Library's operational capacity and department-level expenditures.

- Highland City's Current Library Property Tax Rate: 0.000097
- Highland City's Current Library Property Tax Revenue: \$330,000
- New Property Tax Revenue to Highland City Library: \$171,600
- Proposed Total Revenue to the Library with Tax Change: \$501,600
- Estimated Increase to Highland's Dedicated Library Property Tax Revenue: 52%

The average home price in Highland as determined by the Utah County Assessor's Office is \$1,000,932.

The estimated increase in annual library property tax to an average home as a primary residence is \$26.66.

The average business price in Highland as determined by the Utah County Assessor's Office, is \$1,783,000. The estimated increase in annual library property tax to that average business is \$85.58.

MOTION:

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

ATTACHMENTS:

1. Resolution TNT Adopting Impact Schedule - Revised 06.16.26
2. Highland City Property Tax Impact Schedule - Revised 06.16.26

RESOLUTION 2026-XX

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

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

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

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

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

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

1. *The Mayor, as the City's Budget Officer, has prepared a property tax impact schedule as defined in Utah State Code 59-2-924 which is attached as Exhibit A.*
2. Highland City will consider an increase to its Library property tax rate from .000097 to .000145 to generate an additional \$171,600, which is an increase of approximately 52% (which is a 7.56% increase of the total City property tax revenue).
3. Highland City's current library property tax rate is 0.000097, which is estimated to generate \$330,000 for the current 2026 fiscal year.
4. The proposed current and new revenues with the tax change are estimated to yield a *total* of \$501,600.
5. The estimated increase in annual library property tax to a primary residence with a value of \$1,000,932, which is the average home price in Highland as determined by the Utah County Assessor's Office, is \$26.66.
6. The estimated increase in annual library property tax to a business with a value of \$1,783,000, which is the average business price in Highland as determined by the Utah County Assessor's Office, is \$85.58.
7. These additional funds are intended to allow the Library department (the Library) to convert a part-time position to a full-time position and to hire two part-time positions. Both staffing changes will help the Library to manage workload in the department with programming demands as well as time needed to participate in the Timpanogos Library Consortium. The Library also intends to use \$10,000 of this

new funding to pay for the Libby audio/e-book service for which state funding was removed in the 2026 fiscal year. Finally, the Library intends to use this new funding to continue the Senior Citizen programming activities that have previously been grant funded.

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

PASSED and ADOPTED by Highland City Council on this 16th day of June 2026.

HIGHLAND CITY, UTAH

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder

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 \$1,000,932 | \$26.66 (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 | \$420,268 | \$171,600 |

Impact of Tax Increase - The Library intends to convert a part-time employee to a full-time position. The Library also plans to hire 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



CITY COUNCIL AGENDA REPORT

ITEM #3f

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Erin Wells, City Administrator
SPONSORED BY: City Staff
SUBJECT: Certified Tax Rate
TYPE: General City Management

PURPOSE:

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.

STAFF RECOMMENDATION:

Staff recommends approval of 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.

PRIOR COUNCIL DIRECTION:

Annually, the City Council approves the certified tax rate alongside the upcoming fiscal year's budget.

BACKGROUND:

Annually, the City Council must either adopt the certified tax rate set by Utah County for the upcoming fiscal year or initiate the Truth in Taxation process if a rate increase is proposed.

Because the City Council is currently contemplating a tax increase specifically for Library operations, the figures in the table below reflect the certified rates **with** the proposed increase. Per the state's Truth in Taxation requirements, any potential tax increase cannot be finalized until August following a public hearing.

Overall, property values within Highland City increased over the past year. Under Utah law, the property tax formula is structured to be revenue-neutral, meaning cities and other taxing entities do not receive a windfall or revenue increase simply due to rising home values. A taxing entity only receives additional property tax revenue through new real estate development or by explicitly choosing to increase the tax rate through the Truth in Taxation process. Consequently, the formula automatically lowers the calculated certified rates to ensure base tax revenue remains flat.

The City Council has indicated they plan to hold the General Operations portion of the property tax steady. For the Library Dedicated Tax, the Council is consider a rate increase intended to generate an additional \$171,600.

For fiscal year 2026–2027, the calculated certified rates have changed as follows:

| Fund / Operation | FY 2025–2026 Rate | FY 2026–2027 Rate | Change from Previous Year |
|------------------------------------|--------------------------|--------------------------|----------------------------------|
| General City Operations Tax | 0.000643 | 0.000630 | Decrease of 0.000013 |
| Library Dedicated Tax | 0.000097 | 0.000145 (with increase) | Increase of 0.000048 |
| Toal | 0.000740 | 0.000775 | Increase of 0.000035 |

FISCAL IMPACT:

While property tax revenues typically remain level in the absence of growth, development in Highland over the last year has expanded the city's tax base. For the upcoming fiscal year, this growth has generated a certified rate revenue of \$2,182,535 to support general operations. The combination of new development and the proposed rate increase for the Library Dedicated Tax will secure \$501,600 specifically for library services.

MOTION:

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.

ATTACHMENTS:

1. R-2026- Adopting the Fiscal Year 2026-2027 Certified Tax Rate

RESOLUTION NO: R-2026-

**A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH ADOPTING
THE FISCAL YEAR 2026-2027 CERTIFIED TAX RATE**

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

That a tax rate of 0.000775 (0.000630 General Operating; 0.000145 Library) is hereby levied on all taxable property lying within the corporate limits of the City of Highland for the fiscal year July 1, 2026 through June 30, 2027 for the purpose of providing for a General Fund for the City of Highland, Utah, a municipal corporation, in the State of Utah; and

BE IT FURTHER RESOLVED, that the City Recorder is hereby directed to send a copy of this resolution to the County Auditor of Utah County so that this levy can be placed on the tax rolls and collected according to law.

THIS RESOLUTION APPROVED AND ADOPTED, this 16th day of June, 2026 by the City Council of Highland, Utah.

HIGHLAND CITY, UTAH

Brittney P. Bills
Mayor

ATTEST:

Stephannie Cottle
City Recorder



CITY COUNCIL AGENDA REPORT

ITEM #3g

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Erin Wells, City Administrator
SPONSORED BY: City Staff
SUBJECT: Adoption of Interim Fiscal Year 2026-2027 Budget
TYPE: General City Management

PURPOSE:

The City Council will hold a public hearing and consider adoption of the Highland City Fiscal Year 2026-2027 Interim Budget.

STAFF RECOMMENDATION:

Staff recommends that the City Council hold a public hearing and approve the ordinance adopting the Interim Highland City Fiscal Year 2026-2027 Budget.

PRIOR COUNCIL DIRECTION:

The Council has met a number of times to discuss the budget including: the Council Budget Retreat on February 5, Budget Work Sessions on April 14 and April 29, individual budget meetings with the City Administrator and Assistant City Administrator, Tentative Budget Adoption on May 5, and the budget discussion on June 2. Input from each of those discussions has been incorporated into the attached budget document.

BACKGROUND:

The City is required by State law to adopt the Interim Budget no later than June 30 and the Final Budget on August 11 (assuming Council chooses to continue pursuing a potential property tax increase for the dedicated library tax).

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

- Revenue
 - Approximately 3% projected growth in property and sales tax
 - Reimbursement of approximately \$260,000 from Lone Peak Public Safety District tied to the Fire Department formula shift
 - No proposed utility increases
 - Property Tax Increase of \$171,600 to the dedicated library tax

- Expenses
 - Improvements to Beacon Hills Park, Highland Glen Bike Park, and two other parks
 - Added Lieutenant position in the Police Department

- City's final payment towards the Building Bond
- Increased security at city facilities
- Additional funds for traffic-calming
- Additional funds and personnel for community events
- Conversion of part-time code compliance officer to full-time planner tech

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

- A decrease to the property tax revenue numbers for both the Library and the General City rate based on updated numbers provided by Utah County.
- Use of fund balance to pay for potential security improvements to City facilities. Previously this was being pulled from net revenue. This is not a new project, just a different source of funds for the project.
- A \$2,100 increase to pay for homeless mitigation to Utah County per previously approved Interlocal Agreement.
- A pay increase to the Mayor's position of \$6,300 to bring the office more in line with similar surrounding cities.
- A small increase to the cost of utilities in the Community Center.
- Small changes to the adopted Final Lone Peak Budget, which in total, increased the total assessment to the City by \$5,744.
- The addition of a \$3,000 budget dedicated to the City Open House each year.
- The addition of an \$8,425 add-on to our website software to comply with new federal regulations on ADA accessibility for documents.
- An increase to North Pointe tipping fees as they are planning a \$2.00 per ton increase. This increase will be able to be absorbed and won't have to be passed along to the residents.
- Adjustments made as recommended by the Pay Plan update. The 4% originally budgeted is sufficient for a majority of our employees. However, the pay plan update recommends an additional 0.5% spread across some employees in the organization. The impact of this change is spread across a number of departments and funds according to the funds each employees is assigned to based on their work duties.
- Slight adjustments to wages based on new hires/turnover in existing positions.
- The finalization of the budget in the Cemetery Fund based on the newly adopted rates by Council, which includes a transfer of \$49,015 into the General Fund to continue the payback. Staff also added funds for uniforms for the now dedicated Cemetery employees.
- The addition of a courier position in the Library to deliver/pickup TLC.
- A \$2,000 increase to better account for tools and supplies for the Public Works shop.

FISCAL IMPACT:

The fiscal impact of the proposed budget on each individual fund can be found in the All Funds Summary table on page 4 of the budget document.

City wide, total revenues, including the use of prior year fund balance, total \$32,473,744. Total expenditures, excluding savings for future capital asset replacement, total \$31,724,669.

Net Revenue, including the use of prior year fund balance and excluding savings for future capital asset

replacement, totals \$749,106. The City-wide planned use of prior year fund balance to complete various projects totals \$2,666,500.

MOTION:

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

ATTACHMENTS:

1. Ordinance
2. FY27 Proposed Interim Budget 6-16-26

**AN ORDINANCE OF THE CITY COUNCIL OF HIGHLAND CITY ADOPTING THE
INTERIM FY2026-2027 BUDGET**

WHEREAS, it is deemed desirable and to the best interest of the Highland City, Utah, to adopt its Fiscal Year 2026-2027 Budget.

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

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

SECTION 2. FISCAL YEAR means that year which begins on the first day of July 2026 and ending on the last day of June 2027.

SECTION 3. From the effective date of the budget, as outlined in the attached budget Exhibit, the several amounts stated therein as proposed expenditures, shall be and become appropriated to the several objects and purposes therein named.

SECTION 4. Anticipated revenues shall include revenue from all sources, including grants and loans and shall be classified in accordance with the chart of accounts of the municipality.

SECTION 5. The fund balance shall be available for emergency appropriation by the City Council.

SECTION 6. The anticipated revenue and proposed expenditures of each utility or other public service enterprise owned or operated by the city is stated in a separate section of the budget (See attached budget exhibit); and as to each such utility, an anticipated surplus, if legally available for general purposes and to the extent such surplus is to be used to support budget operations, is stated as an item of revenue in the budget.

SECTION 7. The City Administrator shall have charge of the administration of the financial affairs of the City and to that end shall supervise and be responsible for the disbursement of all monies and have control over all expenditures to ensure that appropriations are not exceeded. He or she shall exercise financial budgetary control over each office, department, and agency and shall cause separate accounts to be kept for the items of appropriation contained in the budget.

SECTION 8. The City Administrator shall periodically report to the governing body on the status of the budget.

SECTION 9. The City Recorder, under the supervision of the City Administrator and City Attorney, may make non-substantive corrections to any portion of this ordinance and to the City codes referenced herein for grammatical, typographical, numbering, and consistency purposes in accordance with the expressed intent of the City Council.

SECTION 10. All ordinances and parts and provisions thereof in conflict with this ordinance are repealed to the extent of such conflict.

SECTION 11. This ordinance shall take effect immediately upon its adoption and publication, in accordance with law.

SECTION 12. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

ADOPTED AND PASSED BY THE CITY COUNCIL OF HIGHLAND CITY, UTAH,
this 16th day of June, 2026.

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder



HIGHLAND CITY

Fiscal Year 2026-2027 Proposed Interim Budget

June 16, 2026

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ALL FUNDS SUMMARY

| Fund | Estimated Beginning Fund Balance | Budgeted Revenue (Including PY Fund Balance) | Budgeted Expenditure (Excluding Saving for Cap Asset Replacement) | Net Revenue (Including PY Fund Balance & Excluding Saving for Cap Asset Replacement) | Use of PY Fund Balance | Estimated Ending Fund Balance |
|------------------------------------|----------------------------------|--|---|--|------------------------|-------------------------------|
| General Fund | \$ 4,378,972 | \$ 15,097,509 | \$ 14,764,651 | \$ 332,858 | \$ 180,000 | \$ 4,531,830 |
| 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 | \$ 32,473,774 | \$ 31,724,669 | \$ 749,106 | \$ 2,666,500 | \$ 25,041,653 |

| GENERAL FUND SUMMARY | | | | | | | |
|---|---------------------------|---------------------------|---------------------------|--------------------------------------|---------------------------------------|--|--|
| | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | | |
| BEGINNING FUND BALANCE: | | | | \$ 4,581,251 | \$ 4,378,972 | | |
| REVENUES: | | | | | | | |
| Taxes | \$ 7,537,644 | \$ 7,703,556 | \$ 8,110,485 | \$ 8,004,608 | \$ 8,693,488 | | |
| Licenses and Permits | 1,104,600 | 28,328 | 45,763 | 32,600 | 41,500 | | |
| Intergovernmental Revenue | 3,577,247 | 1,426,692 | 1,699,895 | 1,568,500 | 1,742,957 | | |
| Fees and Services | 1,110,026 | 974,625 | 1,008,576 | 1,029,000 | 1,061,971 | | |
| Court Fines | 186,857 | 285,873 | 268,472 | 303,000 | 224,000 | | |
| Other | 231,194 | 338,077 | 232,564 | 172,330 | 171,330 | | |
| Cemetery | 60 | - | - | - | - | | |
| Miscellaneous | 599,872 | 591,851 | 540,837 | 589,404 | 855,205 | | |
| Garbage and Other | 1,530,946 | 1,606,299 | 1,667,660 | 1,849,552 | 1,970,043 | | |
| TOTAL REVENUE | \$ 15,878,447 | \$ 12,955,300 | \$ 13,574,252 | \$ 13,548,994 | \$ 14,760,494 | | |
| TRANSFERS IN: | | | | | | | |
| Transfers In From Other Financial Sources | \$ 360,044 | \$ 949,000 | \$ 253,902 | \$ - | \$ - | | |
| Transfer from Cemetery Perpetual Fund | - | - | - | 100,898 | 49,015 | | |
| Transfer from Pressurized Irrigation Fund | - | - | - | 108,000 | 108,000 | | |
| TOTAL TRANSFERS IN | \$ 360,044 | \$ 949,000 | \$ 253,902 | \$ 208,898 | \$ 157,015 | | |
| TOTAL REVENUE & TRANSFERS IN | \$ 16,238,491 | \$ 13,904,300 | \$ 13,828,154 | \$ 13,757,892 | \$ 14,917,509 | | |
| USE OF PRIOR YEAR FUND BALANCE: | \$ - | \$ - | \$ - | \$ 202,279 | \$ 180,000 | | |

| GENERAL FUND SUMMARY | | | | | | | |
|-----------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------------|---------------------------------------|--|--|
| | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | | |
| GENERAL FUND EXPENDITURES: | | | | | | | |
| Council | \$ 148,411 | \$ 103,114 | \$ 135,461 | \$ 184,072 | \$ 98,381 | | |
| Court | 268,883 | 303,403 | 323,301 | 391,582 | 363,732 | | |
| Administrative | 502,756 | 568,478 | 632,974 | 668,748 | 764,225 | | |
| Human Resources | - | 233 | 79,903 | 113,934 | 139,236 | | |
| Auditor | 13,500 | 13,900 | 13,900 | 20,000 | 20,000 | | |
| Finance | 213,065 | 232,492 | 92,047 | 103,507 | 103,722 | | |
| Recorder | 104,472 | 131,262 | 110,950 | 177,320 | 132,046 | | |
| Treasurer | 58,637 | 64,900 | 88,798 | 103,364 | 122,610 | | |
| Attorney | 62,250 | 66,216 | 73,805 | 82,968 | 84,980 | | |
| Appeal Authority | (454) | (1,463) | - | - | - | | |
| Planning and Zoning | 125,117 | 43,180 | 31,286 | 68,092 | 203,225 | | |
| Education and Promotion | 780 | 17,125 | 26,010 | 43,042 | 77,256 | | |
| Police | 2,735,870 | 2,857,933 | 3,080,145 | 3,202,312 | 3,366,281 | | |
| Emergency Services | 2,251,705 | 2,458,504 | 2,656,045 | 3,064,225 | 2,980,871 | | |
| Building Inspection | 362,777 | 81,901 | 54,106 | 55,885 | 69,431 | | |
| Streets and Roads | 838,767 | 664,980 | 762,735 | 981,493 | 1,069,551 | | |
| Engineering | 278,263 | 211,287 | 167,743 | 221,736 | 216,163 | | |
| Parks and Recreation | 829,749 | 1,544,385 | 1,481,859 | 1,989,482 | 2,141,052 | | |
| Community Events | 128,850 | 145,518 | 189,078 | 195,872 | 274,975 | | |
| Garbage | 1,141,844 | 1,385,415 | 1,403,045 | 1,571,571 | 1,648,914 | | |
| TOTAL DEPT ALLOCATIONS | \$ 10,065,782 | \$ 10,892,763 | \$ 11,403,192 | \$ 13,239,205 | \$ 13,876,651 | | |

| GENERAL FUND SUMMARY | | | | | | | |
|--|---------------------------|---------------------------|---------------------------|--------------------------------------|---------------------------------------|--|---------|
| | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | | |
| TRANSFERS OUT: | | | | | | | |
| Transfer to Capital Improvement Fund | \$ 4,146,830 | \$ 1,690,000 | \$ - | \$ - | \$ - | | \$ - |
| Transfer to Parks Capital Improvement Fund | - | - | 70,000 | 70,000 | 133,000 | | 133,000 |
| Transfer to Roads Capital Improvement Fund | - | - | 1,430,000 | 630,000 | 655,000 | | 655,000 |
| Transfer to Bldg Capital Improvement Fund | - | - | 321,542 | - | 100,000 | | 100,000 |
| Transfer to Debt Service Fund | 347,813 | 499,000 | 363,481 | - | - | | - |
| Transfer to Open Space Fund | 270,941 | - | - | - | - | | - |
| Transfer to Cemetery Perpetual Fund | - | - | - | - | - | | - |
| Transfer to Library Fund | - | - | - | 20,966 | - | | - |
| TOTAL TRANSFERS OUT: | \$ 4,765,584 | \$ 2,189,000 | \$ 2,185,023 | \$ 720,966 | \$ 888,000 | | |
| TOTAL EXP. & TRANS.OUT | \$ 14,831,365 | \$ 13,081,763 | \$ 13,588,215 | \$ 13,960,171 | \$ 14,764,651 | | |
| OPERATING SURPLUS(DEFICIT) | \$ 1,407,126 | \$ 822,537 | \$ 239,939 | \$ 0 | \$ 332,858 | | |

| GENERAL FUND REVENUES | | | | | | | | |
|------------------------------|--|---------------------------|---------------------------|---------------------------|--------------------------------------|--|-----------------------------|---------------------------------------|
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | ADOPTED BUDGET FY2026 | MID-YEAR ACTUALS DEC 2025 | PROJECTED FY2026 | PROPOSED BUDGET FY2027 |
| 10-31-10 | Property Tax - Current Year | \$ 2,004,319 | \$ 2,017,538 | \$ 2,085,702 | \$ 2,139,168 | \$ 1,886,545 | \$ 2,139,168 | 2,182,535 |
| 10-31-20 | Property Tax - Delinquent | 126,617 | 133,207 | 172,704 | 125,000 | 20,770 | 125,000 | 130,000 |
| 10-31-30 | General Sales and Use Taxes | 3,937,400 | 4,039,906 | 4,280,627 | 4,140,000 | 2,306,350 | 4,599,724 | \$ 4,737,716 |
| 10-31-50 | Fee-In-Lieu of Pers Prop Tax | 129,835 | 156,085 | 139,338 | 150,000 | 70,211 | 150,000 | 150,000 |
| 10-31-60 | Utility Franchise Tax | 1,276,138 | 1,289,434 | 1,373,982 | 1,382,100 | 710,046 | 1,420,092 | \$ 1,434,293 |
| 10-31-61 | Phone Tax | 63,336 | 67,386 | 58,132 | 68,340 | 29,472 | 58,944 | 58,944 |
| | Total Taxes | \$ 7,537,644 | \$ 7,703,556 | \$ 8,110,485 | \$ 8,004,608 | | \$ 8,492,929 | \$ 8,693,488 |
| 10-32-10 | Business Licenses and Permits | \$ 17,434 | \$ 16,708 | \$ 14,913 | \$ 16,000 | \$ 5,159 | \$ 16,000 | \$ 15,000 |
| 10-32-21 | Building Permits | 861,323 | (205) | - | - | - | - | - |
| 10-32-22 | Building Plan Check Fees | 206,503 | - | - | - | - | - | - |
| 10-32-26 | Road Cut Permits | 4,750 | 10,500 | 29,300 | 15,000 | 12,950 | 25,000 | 25,000 |
| 10-32-27 | Fence Permit | 1,513 | 1,325 | 1,550 | 1,600 | 450 | 1,600 | 1,500 |
| 10-32-29 | Infrastructure Reimb. (Legal) | 13,076 | - | - | - | - | - | - |
| | Total Licenses and Permits | \$ 1,104,600 | \$ 28,328 | \$ 45,763 | \$ 32,600 | | \$ 42,600 | \$ 41,500 |
| 10-33-30 | General Fund Surplus | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10-33-40 | State Grants | - | - | - | - | - | - | - |
| 10-33-56 | Class "C" Road Fund Allotment | 932,368 | 966,868 | 1,137,142 | 1,000,000 | 368,287 | 1,150,000 | 1,150,000 |
| 10-33-57 | County Option Hwy/Transit Tax | 354,835 | 363,406 | 383,590 | 382,500 | 203,478 | 406,957 | 406,957 |
| 10-33-58 | State Liquor Fund Allotment | 20,670 | 19,276 | 25,673 | 26,000 | - | 26,000 | 26,000 |
| 10-33-59 | County Public Transit Tax (5th 5th) | - | 77,142 | 153,489 | 160,000 | 85,297 | 160,000 | 160,000 |
| 10-33-99 | CARES Act and ARPA Funds | 2,269,374 | - | - | - | - | - | - |
| | Total Intergovernmental Revenue | \$ 3,577,247 | \$ 1,426,692 | \$ 1,699,895 | \$ 1,568,500 | | \$ 1,742,957 | \$ 1,742,957 |

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

GENERAL FUND REVENUES

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | ADOPTED BUDGET FY2026 | MID-YEAR ACTUALS DEC 2025 | PROJECTED FY2026 | PROPOSED BUDGET FY2027 |
|----------|--|---------------------|---------------------|---------------------|-----------------------------|---------------------------------|---------------------|------------------------------|
| 10-38-40 | Sale of Fixed Assets | \$ - | \$ 47,352 | \$ 14,352 | \$ - | \$ - | \$ - | \$ - |
| 10-38-42 | CC Processing Fee | 49,555 | 19,647 | 5,613 | 6,000 | 3,594 | 7,100 | 7,500 |
| 10-38-80 | Grants | (40) | - | 7,890 | - | - | - | - |
| 10-38-83 | Facility Rentals | 26,760 | 21,134 | 20,993 | 20,000 | 9,587 | 20,000 | 20,000 |
| 10-38-84 | Youth Council Misc. Rev. | 2,500 | - | - | - | - | - | - |
| 10-38-90 | PSD Rent | 221,074 | 221,050 | 220,783 | 221,000 | 55,213 | 221,000 | 221,000 |
| 10-38-91 | Miscellaneous Revenue | 68,575 | 35,653 | 12,072 | 30,000 | 19,242 | 40,000 | 289,541 |
| 10-38-92 | City Events Revenue | 2,765 | 2,725 | 3,520 | 3,000 | 150 | 3,000 | 3,000 |
| 10-38-93 | Alpine Reimbursement | 43,990 | 45,309 | 55,838 | 87,604 | 37,101 | 74,203 | 93,064 |
| 10-38-94 | Lone Peak PSD Reimbursement | 43,338 | 160,804 | 161,318 | 171,800 | 43,321 | 171,800 | 191,100 |
| 10-38-95 | Highland Fling Revenue | 29,378 | 30,013 | 28,633 | 40,000 | 18,428 | 18,428 | 20,000 |
| 10-38-99 | Tree Sale Revenue | 111,976 | 8,162 | 9,825 | 10,000 | - | 10,000 | 10,000 |
| | Total Miscellaneous Revenue | \$ 599,872 | \$ 591,851 | \$ 540,837 | \$ 589,404 | | \$ 565,531 | \$ 855,205 |
| 10-39-00 | Other Sources Of Funds | \$ - | \$ 26,187 | \$ 34,700 | \$ - | \$ 19,377 | \$ 38,755 | \$ - |
| 10-39-10 | Garbage Collection Fees | 1,204,739 | 1,276,741 | 1,374,807 | 1,571,300 | 829,247 | 1,658,494 | \$ 1,669,531 |
| 10-39-11 | Indirect Charge Library | 8,254 | 7,236 | 9,735 | 9,325 | 9,325 | 9,325 | \$ 10,071 |
| 10-39-13 | Indirect Charge Garbage | - | 12,582 | 28,331 | 34,218 | 34,218 | 34,218 | \$ 36,955 |
| 10-39-15 | Indirect Charge Open Space | 16,130 | - | - | - | - | - | \$ - |
| 10-39-20 | Indirect Charge Sewer | 108,276 | 41,357 | 58,039 | 70,592 | 70,592 | 70,592 | \$ 76,239 |
| 10-39-25 | Indirect Charge Cemetery | 10,122 | 4,550 | 5,794 | 7,334 | 7,334 | 7,334 | \$ 7,921 |
| 10-39-28 | Indirect Charge Bldg/Dev | - | 17,254 | 24,453 | 24,876 | 24,876 | 24,876 | \$ 26,866 |
| 10-39-30 | Indirect Charge PI | 116,125 | 141,491 | 59,689 | 59,426 | 59,426 | 59,426 | \$ 64,180 |
| 10-39-35 | Indirect Charge Storm Water | 20,282 | 18,670 | 27,001 | 26,611 | 26,611 | 26,611 | \$ 28,740 |
| 10-39-40 | Indirect Charge Culinary Water | 47,019 | 60,231 | 45,112 | 45,870 | 45,870 | 45,870 | \$ 49,540 |
| | Total Garbage and Other Revenue | \$ 1,530,946 | \$ 1,606,299 | \$ 1,667,660 | \$ 1,849,552 | | \$ 1,975,501 | \$ 1,970,043 |

| GENERAL FUND REVENUES | | | | | | | | |
|------------------------------|---|---------------------------|---------------------------|---------------------------|--------------------------------------|--|-----------------------------|---------------------------------------|
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | ADOPTED BUDGET FY2026 | MID-YEAR ACTUALS DEC 2025 | PROJECTED FY2026 | PROPOSED BUDGET FY2027 |
| 10-30-91 | Transfer From Oth Fin Sources | \$ 360,044 | \$ 949,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10-30-92 | Transfer From Open Space Fund | - | - | - | - | - | - | - |
| 10-30-93 | Transfer From Cemetery Perpetual Fund | - | - | 145,902 | 100,898 | - | 100,898 | 49,015 |
| 10-30-94 | Transfer From Pressurized Irrigation Fund | - | - | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 |
| | Total Transfers In | \$ 360,044 | \$ 949,000 | \$ 253,902 | \$ 208,898 | | \$ 208,898 | \$ 157,015 |
| 10-39-90 | USE OF PRIOR YEAR FUND BALANCE | \$ - | \$ - | \$ - | \$ 202,279 | \$ - | \$ - | \$ 180,000 |
| | TOTAL GENERAL FUND REVENUE | \$ 16,238,491 | \$ 13,904,300 | \$ 13,828,154 | \$ 13,960,171 | | \$ 14,471,855 | \$ 15,097,509 |
| | TOTAL GENERAL FUND EXPENDITURES | \$ 14,831,365 | \$ 13,081,763 | \$ 13,588,215 | \$ 13,960,171 | | | \$ 14,764,651 |
| | Surplus (Deficit) | \$ 1,407,126 | \$ 822,537 | \$ 239,939 | \$ - | | | \$ 332,858 |

| FUND 10 | | | | | | | | | |
|---------------------|------------------------------|----------------|----------------|----------------|-----------------|----------------|-----------------|------------------|--|
| GENERAL FUND | | | | | | | | | |
| COUNCIL | | | | | | | | | |
| | | ACTUALS | ACTUALS | ACTUALS | MID-YEAR | ADOPTED | PROPOSED | CHANGE | |
| ACCT | DESCRIPTION | FY2023 | FY2024 | FY2025 | ACTUALS | BUDGET | BUDGET | FY2026 | NOTES |
| | | | | | DEC 2025 | FY2026 | FY2027 | TO FY2027 | |
| | EXPENDITURES | | | | | | | | |
| 10-41-11 | Salaries/Wages Full-Time | 24,801 | 9,420 | 3 | - | - | - | - | |
| 10-41-13 | Employee Benefits | 5,190 | 6,577 | 3,912 | 2,092 | 4,046 | 1,831 | (2,215) | |
| 10-41-14 | Salaries/Wages Part-Time | - | 25,530 | 21,389 | 10,583 | 22,226 | 18,950 | (3,276) | Allocations shifted to other funds. |
| 10-41-21 | Professional Org Memberships | 24,970 | 21,536 | 29,197 | 14,816 | 33,500 | 37,100 | 3,600 | |
| 10-41-22 | Public Notices | 2,553 | - | - | - | 500 | 500 | - | |
| 10-41-23 | Mileage Reimbursement | - | - | - | - | 400 | 400 | - | |
| 10-41-31 | Professional Services | 19,839 | 6,995 | 9,010 | 1,775 | 12,700 | 10,200 | (2,500) | |
| 10-41-33 | Continuing Education | 4,229 | 2,370 | 1,190 | 1,160 | 4,500 | 4,500 | - | |
| 10-41-51 | Insurance & Bonds | 50 | - | - | - | - | - | - | |
| 10-41-60 | Youth City Council | 3,400 | 2,551 | 1,418 | - | - | - | - | |
| 10-41-61 | Misc. Supplies & Expenses | 60,411 | 5,218 | 2,587 | 88 | 4,600 | 4,300 | (300) | |
| 10-41-62 | Council Appropriations | 2,868 | 19,318 | 63,156 | 702 | 98,000 | 18,000 | (80,000) | \$3,000 per Elected Official. Alpine Highway Fence shifted to Planning |
| 10-41-63 | Economic Development | - | 3,500 | 3,500 | - | 3,500 | 2,500 | (1,000) | |
| 10-41-64 | Highland Historical Society | 100 | 100 | 100 | 100 | 100 | 100 | - | |
| | TOTAL EXPENDITURES | 148,411 | 103,114 | 135,461 | 31,316 | 184,072 | 98,381 | (85,691) | |

**FUND 10
GENERAL FUND
COURT**

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|---------------------------|-----------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|------------------------------|
| EXPENDITURES | | | | | | | | | |
| 10-42-11 | Salaries/Wages Full-Time | 74,871 | 32,079 | - | - | - | 6,129 | 6,129 | Reallocation of employees. |
| 10-42-13 | Employee Benefits | 11,542 | 10,885 | 10,528 | 5,509 | 14,853 | 16,893 | 2,040 | |
| 10-42-14 | Salaries/Wages Part-Time | - | 44,336 | 80,810 | 41,439 | 88,499 | 88,920 | 421 | |
| 10-42-21 | Professional Org Memberships | - | - | - | - | 300 | 300 | - | |
| 10-42-22 | Prosecutor | 31,492 | 32,737 | 47,904 | 33,667 | 70,000 | 72,100 | 2,100 | |
| 10-42-23 | Mileage Reimbursement | - | - | - | - | 500 | 500 | - | |
| 10-42-24 | Office Supplies & Postage | 800 | 902 | 2,006 | 922 | 1,500 | 2,000 | 500 | |
| 10-42-25 | Witness Fees | 500 | 315 | 870 | 37 | 1,000 | 1,000 | - | |
| 10-42-26 | Technical Manuals & Code Books | 383 | - | - | - | 400 | 400 | - | |
| 10-42-27 | Credit Card Fees | 43,670 | 7,245 | 3,244 | 2,484 | 8,500 | 7,000 | (1,500) | |
| 10-42-28 | Uniforms | - | 32 | 32 | 30 | 100 | 100 | - | |
| 10-42-30 | Alpine Fine Reimbursement | 42,479 | 77,397 | 85,387 | 22,755 | 90,000 | 60,000 | (30,000) | Pass-through. Slowing trend. |
| 10-42-31 | State Surcharges | 53,455 | 79,942 | 71,346 | 25,427 | 90,000 | 80,000 | (10,000) | Slowing trend |
| 10-42-32 | Professional & Technical Services | - | - | 1,890 | 1,500 | 1,000 | 3,000 | 2,000 | |
| 10-42-33 | Continuing Education | 1,918 | 250 | 976 | 930 | 2,000 | 2,500 | 500 | |
| 10-42-34 | Public Defender | 10,472 | 11,375 | 11,850 | 4,725 | 14,000 | 14,000 | - | |
| 10-42-35 | Court Interpreter | 1,017 | 2,090 | 2,170 | 283 | 2,500 | 2,500 | - | |
| 10-42-36 | Court Bailiff/Security | 630 | 1,328 | 1,799 | 486 | 2,000 | 2,000 | - | |
| 10-42-74 | Capital Outlay-Equipment | (6,835) | - | - | - | - | - | - | |
| 10-42-75 | Internal Service IT Expense | 2,490 | 2,490 | 2,490 | 4,430 | 4,430 | 4,390 | (40) | |
| TOTAL EXPENDITURES | | 268,883 | 303,403 | 323,301 | 144,625 | 391,582 | 363,732 | (27,850) | |

**FUND 10
GENERAL FUND
ADMINISTRATION**

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|---------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|---|
| EXPENDITURES | | | | | | | | | |
| 10-43-11 | Salaries/Wages Full-Time | 93,706 | 110,855 | 146,565 | 79,030 | 166,524 | 208,203 | 41,679 | Shifting away from development fund allocations. |
| 10-43-12 | Overtime | 437 | 1,589 | 795 | 354 | - | - | - | |
| 10-43-13 | Employee Benefits | 44,270 | 50,806 | 64,478 | 33,637 | 76,587 | 89,387 | 12,800 | Shifting away from development fund allocations. |
| 10-43-14 | Salaries/Wages Part-Time | 7,934 | 1,656 | 3,099 | 1,144 | 5,987 | 33,215 | 27,228 | Council Priority - Managment Intern |
| 10-43-21 | Professional Org. Memberships | 2,566 | 2,531 | 1,167 | 1,012 | 2,300 | 2,430 | 130 | |
| 10-43-22 | Public Notices | - | - | - | - | - | - | - | |
| 10-43-23 | Mileage Reimbursement | 73 | 152 | 1,153 | 174 | 300 | 400 | 100 | |
| 10-43-24 | Office Supplies | 14,805 | 18,480 | 16,755 | 7,401 | 20,000 | 20,000 | - | |
| 10-43-25 | Equip.-Supplies & Maintenance | 5,885 | 13,429 | 27,049 | 6,135 | 23,000 | 23,000 | - | |
| 10-43-26 | Personnel Recruitment | 1,704 | 1,860 | - | - | - | - | - | |
| 10-43-27 | Newsletter Printing | 9,602 | 11,815 | 9,557 | 3,601 | 12,000 | 12,000 | - | |
| 10-43-28 | Telephone | 19,095 | 23,091 | 24,757 | 12,318 | 26,050 | 25,000 | (1,050) | |
| 10-43-29 | Website | 13,557 | 19,116 | 6,825 | - | 1,500 | 7,500 | 6,000 | Annual Payment for rental software missed in FY26 |
| 10-43-30 | Car Allowance | 2,180 | 4,787 | 5,106 | 3,000 | 6,000 | 6,000 | - | |
| 10-43-31 | Professional & Technical/IT | 34,962 | 28,093 | 43,776 | 18,130 | 36,600 | 45,600 | 9,000 | Increase in IT provider costs |
| 10-43-32 | Postage | 6,000 | 7,000 | 7,473 | 1,000 | 9,000 | 9,000 | - | |
| 10-43-33 | Continuing Education | 2,918 | 5,528 | 4,356 | 4,292 | 6,900 | 7,150 | 250 | |
| 10-43-34 | Building Maintenance | 67,013 | 98,118 | 112,908 | 36,801 | 90,000 | 100,000 | 10,000 | Cost increases with aging buildings |
| 10-43-35 | Building Utilities | 54,093 | 56,957 | 54,026 | 25,735 | 60,000 | 61,000 | 1,000 | |
| 10-43-37 | Technical Manuals & Code Books | - | - | - | - | - | - | - | |
| 10-43-38 | Uniforms | 227 | 166 | 100 | 30 | 100 | 100 | - | |
| 10-43-39 | Safety Committee | 7,852 | 8,277 | 8,531 | 3,286 | 8,500 | 9,000 | 500 | |
| 10-43-40 | Mass Notification System | 3,478 | 3,478 | - | 3,478 | 14,500 | - | (14,500) | Moved to Education and Promotion |
| 10-43-41 | Phone Reimbursement | 1,487 | 1,077 | 1,085 | 42 | - | - | - | |

**FUND 10
GENERAL FUND
ADMINISTRATION**

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|----------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|-------|
| 10-43-42 | Credit Card Fees (Convenience) | 1,746 | 2,686 | 1,706 | 826 | 2,000 | 2,000 | - | |
| 10-43-49 | Supplies & Expenses City Adm | 5,638 | 9,595 | 27 | 565 | 1,000 | 1,000 | - | |
| 10-43-50 | Covid-19 Expenses | - | - | - | - | - | - | - | |
| 10-43-51 | Insurance & Surety Bonds | 64,038 | 70,419 | 72,436 | 73,936 | 79,000 | 79,000 | - | |
| 10-43-52 | Bond Continuing Disclosure Fee | - | - | - | - | - | - | - | |
| 10-43-54 | Software | 257 | 2,758 | 129 | 2,784 | 6,350 | 8,500 | 2,150 | |
| 10-43-61 | Miscellaneous Supplies | 99 | 651 | 182 | 88 | - | - | - | |
| 10-43-75 | Capital Outlay-Special Proj | 23,622 | - | - | - | - | - | - | |
| 10-43-82 | Internal Service IT Expense | 13,510 | 13,510 | 18,935 | 14,550 | 14,550 | 14,740 | 190 | |
| | TOTAL EXPENDITURES | 502,756 | 568,478 | 632,974 | 333,349 | 668,748 | 764,225 | 95,477 | |

| FUND 10 | | | | | | | | | |
|------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--|
| GENERAL FUND | | | | | | | | | |
| HUMAN RESOURCES | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
| | EXPENDITURES | | | | | | | | |
| 10-44-11 | Salaries/Wages Full-Time | - | - | 29,979 | 18,016 | 35,701 | 50,897 | 15,196 | Shifting employee allocations. |
| 10-44-12 | Overtime | - | - | 98 | - | - | - | - | |
| 10-44-13 | Employee Benefits | - | - | 17,202 | 10,036 | 19,586 | 26,281 | 6,695 | Shifting employee allocations. |
| 10-44-21 | Professional Org. Memberships | - | - | 624 | 150 | 1,208 | 1,208 | - | |
| 10-44-23 | Mileage Reimbursement | - | - | - | - | 550 | 550 | - | |
| 10-44-24 | Office Supplies & Postage | - | - | 598 | - | - | - | - | |
| 10-44-27 | Software | - | - | 5,673 | 2,717 | 17,030 | 11,500 | (5,530) | Training software now available through insurance provider |
| 10-44-28 | Phone Reimbursement | - | - | 614 | 300 | 600 | 600 | - | |
| 10-44-29 | Uniforms | - | - | 100 | - | 100 | 100 | - | |
| 10-44-30 | Employee Engagement | - | - | 16,020 | 11,033 | 21,000 | 24,400 | 3,400 | Inflationary increases, quarterly staff meeting |
| 10-44-31 | Professional Services | - | 233 | 5,842 | 6,967 | 7,200 | 13,200 | 6,000 | Shifted CDL screenings here |
| 10-44-32 | Wellness | - | - | 998 | - | 5,000 | 5,000 | - | |
| 10-44-33 | Continuing Education | - | - | 2,154 | 3,461 | 5,959 | 5,500 | (459) | |
| | TOTAL EXPENDITURES | - | 233 | 79,903 | 52,680 | 113,934 | 139,236 | 25,302 | |

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

**FUND 10
GENERAL FUND
FINANCE**

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|---------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------------|
| EXPENDITURES | | | | | | | | | |
| 10-46-11 | Salaries/Wages Full-Time | 168,205 | 157,322 | 57,430 | 29,268 | 58,536 | 58,839 | 303 | Shifting employee allocations |
| 10-46-12 | Overtime | 16 | 253 | - | - | - | - | - | |
| 10-46-13 | Employee Benefits | 39,782 | 62,822 | 24,287 | 12,659 | 25,866 | 25,453 | (413) | |
| 10-46-14 | Salaries/Wages Part-Time | - | 1,724 | - | - | - | - | - | |
| 10-46-21 | Professional Org. Memberships | 290 | 864 | 300 | - | 775 | 800 | 25 | |
| 10-46-23 | Mileage Reimbursement | - | 1,330 | 12 | - | - | - | - | |
| 10-46-24 | Office Supplies & Postage | 361 | - | 139 | - | - | - | - | |
| 10-46-26 | Technical Manuals & Code Books | - | - | - | 199 | 200 | 200 | - | |
| 10-46-27 | Software | - | - | 165 | 3,813 | 8,850 | 8,850 | - | |
| 10-46-28 | Phone Reimbursement | 2,485 | 2,757 | 1,051 | 540 | 1,080 | 1,080 | - | |
| 10-46-29 | Uniforms | 392 | 263 | 100 | 79 | 100 | 100 | - | |
| 10-46-30 | Car Allowance | - | - | 2,400 | 1,200 | 2,400 | 2,400 | - | |
| 10-46-33 | Continuing Education | 1,534 | 5,156 | 6,164 | 957 | 5,700 | 6,000 | 300 | |
| TOTAL EXPENDITURES | | 213,065 | 232,492 | 92,047 | 48,716 | 103,507 | 103,722 | 215 | |

**FUND 10
GENERAL FUND
RECORDER**

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

| FUND 10 | | | | | | | | | |
|---------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--|
| GENERAL FUND | | | | | | | | | |
| TREASURER | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
| | EXPENDITURES | | | | | | | | |
| 10-48-11 | Salaries/Wages Full-Time | 31,148 | 35,046 | 48,733 | 26,901 | 51,031 | 60,145 | 9,114 | Shifting allocations away from building fund |
| 10-48-12 | Overtime | 1,110 | 1,341 | 722 | 850 | 250 | 250 | - | |
| 10-48-13 | Employee Benefits | 21,295 | 23,735 | 27,894 | 15,776 | 33,029 | 38,169 | 5,140 | |
| 10-48-14 | Salaries/Wages Part-Time | - | - | 4,353 | 1,870 | 8,069 | 13,061 | 4,992 | Shifting allocations away from building fund |
| 10-48-21 | Professional Org. Memberships | 334 | 349 | 274 | 249 | 485 | 485 | - | |
| 10-48-23 | Mileage Reimbursement | 255 | - | 49 | - | 250 | 250 | - | |
| 10-48-27 | Software Licenses | - | - | 1,350 | 1,350 | 2,700 | 2,700 | - | |
| 10-48-28 | Telephone | 596 | 598 | 1,217 | 600 | 1,200 | 1,200 | - | |
| 10-48-30 | Uniforms | 144 | 170 | 350 | 180 | 350 | 350 | - | |
| 10-48-33 | Continuing Education | 3,756 | 3,662 | 3,855 | 2,907 | 6,000 | 6,000 | - | |
| | TOTAL EXPENDITURES | 58,637 | 64,900 | 88,798 | 50,682 | 103,364 | 122,610 | 19,246 | |

**FUND 10
GENERAL FUND
ATTORNEY**

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

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

| FUND 10 | | | | | | | | | |
|---------------------------|---------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--|
| GENERAL FUND | | | | | | | | | |
| PLANNING & ZONING | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
| EXPENDITURES | | | | | | | | | |
| 10-52-11 | Salaries/Wages Full-Time | 78,767 | 19,637 | 3,758 | 9,482 | 20,113 | 78,592 | 58,479 | Reallocation of employees away from Development Fund, Council priority - planner tech position |
| 10-52-12 | Overtime | 1,533 | (20) | - | - | 1,000 | 1,000 | - | |
| 10-52-13 | Employee Benefits | 32,258 | 7,382 | 4,661 | 5,111 | 11,748 | 38,920 | 27,172 | Reallocation of employees away from Development Fund, Council priority - planner tech position |
| 10-52-14 | Salaries/Wages Part-Time | - | 41 | 19,268 | 13,248 | 32,206 | 1,688 | (30,518) | Council priority - planner tech position (PT becoming FT) |
| 10-52-15 | Planning Commission Salaries | 3,514 | 2,640 | - | - | - | - | - | |
| 10-52-21 | Professional Org. Memberships | 129 | - | - | - | - | - | - | |
| 10-52-22 | Public Notices | - | 2 | - | - | - | - | - | |
| 10-52-23 | Mileage Reimbursement | 311 | 612 | 262 | - | 125 | 125 | - | |
| 10-52-24 | Supplies | - | - | - | - | 100 | 100 | - | |
| 10-52-25 | Special Projects | 4,062 | - | - | - | - | 80,000 | 80,000 | Alpine Highway Fence moved from Council |
| 10-52-27 | Postage | - | - | - | - | - | - | - | |
| 10-52-28 | Software Licenses | 1,002 | 2,475 | 1,975 | 1,975 | 2,700 | 2,700 | - | |
| 10-52-30 | Uniforms | 97 | - | 100 | - | 100 | 100 | - | |
| 10-52-31 | Plat Recording Fees | 1,000 | 1,836 | 243 | - | - | - | - | |
| 10-52-32 | Planner & Professional Services | - | 7,744 | 734 | - | - | - | - | |
| 10-52-33 | Continuing Education | 1,572 | 823 | 287 | - | - | - | - | |
| 10-52-35 | Phone Reimbursement | 873 | 10 | - | - | - | - | - | |
| TOTAL EXPENDITURES | | 125,117 | 43,180 | 31,286 | 29,816 | 68,092 | 203,225 | 135,133 | |

| FUND 10 | | | | | | | | | |
|----------------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|---|
| GENERAL FUND | | | | | | | | | |
| EDUCATION & PROMOTION | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
| | EXPENDITURES | | | | | | | | |
| 10-53-11 | Salaries/Wages Full-Time | 710 | 3,498 | - | - | - | 6,129 | 6,129 | Reallocation of employees |
| 10-53-12 | Overtime | - | - | - | - | 500 | 500 | - | |
| 10-53-13 | Employee Benefits | 70 | 736 | 1,027 | 641 | 1,759 | 4,067 | 2,308 | |
| 10-53-14 | Salaries/Wages Part-Time | - | 3,351 | 10,401 | 5,865 | 18,203 | 19,390 | 1,187 | |
| 10-53-21 | Professional Org. Memberships | - | - | - | - | 400 | 400 | - | |
| 10-53-22 | Community Engagement | - | 2,007 | 1,599 | 878 | 5,000 | 5,000 | - | |
| 10-53-23 | Travel & Training | - | - | - | - | 500 | 500 | - | |
| 10-53-26 | Website | - | - | 12,722 | 9,421 | 13,500 | 27,090 | 13,590 | Annual Increase, Document Accessibility (Federal requirement) |
| 10-53-27 | Special Projects | - | 7,358 | - | - | - | - | - | |
| 10-53-28 | Telephone | - | 175 | 196 | 336 | 1,080 | 1,080 | - | |
| 10-53-33 | Training | - | - | - | - | 2,000 | 2,000 | - | |
| 10-53-38 | Uniforms | - | - | 65 | - | 100 | 100 | - | |
| 10-53-40 | Mass Notification System | - | - | - | - | - | 11,000 | 11,000 | Moved from Administration |
| | TOTAL EXPENDITURES | 780 | 17,125 | 26,010 | 17,141 | 43,042 | 77,256 | 34,214 | |

| FUND 10 | | | | | | | | | |
|---------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|------------------------------------|
| GENERAL FUND | | | | | | | | | |
| POLICE | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
| | EXPENDITURES | | | | | | | | |
| 10-54-31 | Lone Peak Public Safety Dist. | 2,735,870 | 2,857,933 | 3,035,196 | 1,588,156 | 3,176,312 | 3,340,281 | 163,969 | 1 new FT Position, wage adjustment |
| 10-54-54 | Contributions | - | - | 44,949 | - | 26,000 | 26,000 | - | Beer Tax pass through to LPPSD |
| | TOTAL EXPENDITURES | 2,735,870 | 2,857,933 | 3,080,145 | 1,588,156 | 3,202,312 | 3,366,281 | 163,969 | |

| FUND 10 | | | | | | | | | |
|---------------------------|------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|---|
| GENERAL FUND | | | | | | | | | |
| EMERGENCY SERVICES | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
| | EXPENDITURES | | | | | | | | |
| 10-57-11 | Administration Expense | 193,290 | 283,884 | 250,227 | 123,364 | 247,176 | 284,978 | 37,802 | New contract attorney, dispatch increases |
| 10-57-31 | Lone Peak Public Safety Dist | 2,058,415 | 2,174,621 | 2,405,818 | 1,408,524 | 2,817,049 | 2,695,893 | (121,156) | Wage market adjustment, new formula |
| | TOTAL EXPENDITURES | 2,251,705 | 2,458,504 | 2,656,045 | 1,531,888 | 3,064,225 | 2,980,871 | (83,354) | |

**FUND 10
GENERAL FUND
BUILDING INSPECTION**

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

**FUND 10
GENERAL FUND
STREETS AND ROADS**

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|---------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|---------------------------------------|
| EXPENDITURES | | | | | | | | | |
| 10-60-11 | Salaries/Wages Full-Time | 195,183 | 125,519 | 114,752 | 54,994 | 125,371 | 136,327 | 10,956 | Reallocation away from Building Fund. |
| 10-60-12 | Overtime | 12,492 | 6,704 | 4,275 | 1,512 | 8,000 | 8,000 | - | |
| 10-60-13 | Employee Benefits | 121,324 | 74,073 | 63,698 | 24,717 | 67,109 | 71,994 | 4,885 | |
| 10-60-14 | Salaries/Wages Part-Time | 128 | 1,245 | 2,090 | 1,173 | 3,641 | - | (3,641) | |
| 10-60-15 | Overtime Snow Removal | 27,065 | 11,469 | 4,913 | 112 | 12,000 | 12,000 | - | |
| 10-60-16 | Radio Maintenance | 606 | 360 | 432 | 72 | 750 | 750 | - | |
| 10-60-17 | Mobile Telephones | 3,824 | 2,710 | 2,379 | 987 | 3,500 | 3,500 | - | |
| 10-60-27 | Street Light Power | 68,591 | 68,972 | 82,065 | 44,824 | 82,000 | 82,000 | - | |
| 10-60-28 | Street Light Repair | 12,273 | 3,377 | 39,841 | (563) | 30,000 | 30,000 | - | |
| 10-60-30 | Bldg Maintenance & Utilities | 4,373 | 6,982 | 14,427 | 2,011 | 4,500 | 4,500 | - | |
| 10-60-31 | Rep.Potholes, Crack Seal, Etc. | 93,390 | 61,241 | 52,902 | 12,686 | 100,000 | 100,000 | - | |
| 10-60-33 | Continuing Education | 1,749 | 1,638 | 2,457 | - | 2,500 | 2,500 | - | |
| 10-60-34 | Prof and Tech Services | 15,611 | 10,265 | 3,079 | 2,061 | 10,000 | 10,000 | - | |
| 10-60-35 | Professional Org. Memberships | - | - | - | 198 | 250 | 250 | - | |
| 10-60-36 | Office Supplies | 353 | 214 | 192 | - | 500 | 500 | - | |
| 10-60-37 | Sidewalk Repair & Maint | 36,157 | 82,923 | 112,198 | 42,769 | 125,000 | 125,000 | - | LTAP study imminent |
| 10-60-38 | Uniforms & Safety Wear | 3,117 | 2,191 | 2,876 | 1,430 | 2,500 | 2,500 | - | |
| 10-60-39 | Street Striping | 19,939 | 13,315 | 21,285 | 24,678 | 40,000 | 40,000 | - | |
| 10-60-40 | School Crossing Maintenance | 1,407 | 4,623 | 1,400 | 1,004 | 3,000 | 3,000 | - | |
| 10-60-41 | Pedestrian Crossings | 10,548 | 6,414 | 4,592 | 174 | 14,000 | 14,000 | - | |
| 10-60-42 | Technical Manuals & Code Books | - | - | - | - | 200 | 200 | - | |
| 10-60-43 | Software | - | - | - | 150 | 19,200 | 49,200 | 30,000 | Traffic monitoring software |
| 10-60-47 | Public Works Shop Tools & Sup | 6,216 | 5,954 | 5,120 | 2,093 | 6,000 | 6,400 | 400 | |
| 10-60-48 | Streets, Traffic, & Warn Signs | 22,645 | 22,610 | 20,787 | 2,493 | 20,000 | 25,000 | 5,000 | Increased demand |
| 10-60-49 | Snow Removal | 140 | - | - | - | - | - | - | |
| 10-60-50 | Equipment Repair & Maintenance | 68 | 558 | 2,181 | 921 | 1,000 | 1,000 | - | |

**FUND 10
GENERAL FUND
STREETS AND ROADS**

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|----------|---------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------------------|
| 10-60-51 | Fuel Expense Vehicles | 14,246 | 15,255 | 13,572 | 3,983 | 13,100 | 13,100 | - | |
| 10-60-52 | Snow Removal:Salt | 77,247 | 61,982 | 7,574 | 14,341 | 60,000 | 60,000 | - | |
| 10-60-53 | Snow Removal:Equipment Maint | 13,191 | 22,761 | 12,179 | 1,840 | 25,000 | 25,000 | - | |
| 10-60-54 | Snow Removal:Fuel & Oil | 11,874 | 6,475 | 2,477 | - | 8,600 | 8,600 | - | |
| 10-60-56 | Maintenance & Repair: Trucks | 13,038 | 15,841 | 16,979 | 5,437 | 34,352 | 20,000 | (14,352) | Truck service bed purchased in FY26 |
| 10-60-57 | Maintenance & Repair:Equipment | 22,930 | 23,376 | 28,489 | 9,518 | 25,000 | 30,000 | 5,000 | |
| 10-60-58 | Snow Removal Equipment | 13,852 | 1,874 | 17,171 | 329 | 25,000 | 25,000 | - | |
| 10-60-59 | Capital Equipment Purchases | - | - | - | - | - | - | - | |
| 10-60-61 | Drug Testing | 1,017 | 2,076 | 1,406 | 150 | 700 | 700 | - | |
| 10-60-73 | Capital Outlay-Improvements | 2,972 | - | - | - | 7,000 | 7,000 | - | |
| 10-60-74 | Capital Outlay-Equipment | 9,410 | 193 | 33,000 | - | - | - | - | |
| 10-60-75 | Capital Outlay-Special Projects | - | - | - | - | - | - | - | |
| 10-60-76 | Internal Service IT Expense | 1,790 | 1,790 | 1,790 | 1,720 | 1,720 | 1,530 | (190) | |
| 10-60-77 | Traffic Calming & Ped Safety | - | - | 70,159 | 65,174 | 100,000 | 150,000 | 50,000 | Council priority - additional funds |
| | TOTAL EXPENDITURES | 838,767 | 664,980 | 762,735 | 322,988 | 981,493 | 1,069,551 | 88,058 | |

**FUND 10
GENERAL FUND
ENGINEERING**

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|---------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--------------------------|
| EXPENDITURES | | | | | | | | | |
| 10-66-11 | Salaries/Wages Full-Time | 117,324 | 80,176 | 67,861 | 35,390 | 85,130 | 80,788 | (4,342) | Updated time allocations |
| 10-66-12 | Overtime | 68 | 117 | 12 | - | 500 | 500 | - | |
| 10-66-13 | Employee Benefits | 51,415 | 31,801 | 25,658 | 14,177 | 35,126 | 33,895 | (1,231) | |
| 10-66-29 | Highland City PE Tracking Cost | 2,215 | 2,691 | 88 | - | 10,000 | 10,000 | - | |
| 10-66-30 | Car Allowance | 3,763 | 4,787 | 5,083 | 3,000 | 6,000 | 6,000 | - | |
| 10-66-31 | Professional & Tech Services | 94,906 | 77,600 | 61,094 | 9,825 | 70,000 | 70,000 | - | |
| 10-66-32 | GIS Survey | 2,842 | 11,342 | 3,537 | 1,616 | 10,000 | 10,000 | - | |
| 10-66-33 | Equipment-Supplies & Maint | 976 | - | 699 | 259 | 1,000 | 1,000 | - | |
| 10-66-34 | Fuel and Oil | - | 326 | - | - | - | - | - | |
| 10-66-35 | Continuing Education | 3,141 | 934 | 2,601 | 695 | 2,000 | 2,000 | - | |
| 10-66-37 | Telephone Reimbursement | 1,161 | 1,167 | 345 | 233 | 1,080 | 1,080 | - | |
| 10-66-38 | Uniforms | 186 | 344 | 400 | 240 | 400 | 400 | - | |
| 10-66-39 | Books, Memberships, & Subscrip | 267 | - | 365 | 296 | 300 | 300 | - | |
| 10-66-42 | Technical Manuals & Code Books | - | - | - | - | 200 | 200 | - | |
| TOTAL EXPENDITURES | | 278,263 | 211,287 | 167,743 | 65,732 | 221,736 | 216,163 | (5,573) | |

FUND 10

GENERAL FUND

PARKS AND RECREATION

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|---------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--------------------------------------|
| EXPENDITURES | | | | | | | | | |
| 10-70-11 | Salaries/Wages Full-Time | 151,855 | 279,532 | 303,271 | 186,160 | 410,202 | 449,644 | 39,442 | Reallocation away from Cemetery Fund |
| 10-70-12 | Overtime | 9,490 | 29,024 | 24,625 | 13,391 | 30,000 | 30,000 | - | |
| 10-70-13 | Employee Benefits | 73,813 | 174,870 | 173,979 | 107,933 | 231,769 | 291,615 | 59,846 | |
| 10-70-14 | Seasonal Employees | 89,640 | 265,662 | 115,299 | 147,309 | 149,000 | 163,900 | 14,900 | Reallocation away from Cemetery Fund |
| 10-70-15 | Salaries/Wages Part-Time | - | - | 109,663 | - | 180,421 | 196,263 | 15,842 | Reallocation away from Cemetery Fund |
| 10-70-16 | Mobile Telephones | 3,912 | 4,895 | 6,041 | 2,582 | 5,000 | 5,000 | - | |
| 10-70-17 | Public Works Bldg Utilities | 4,008 | 4,312 | 3,395 | 2,241 | 7,000 | 7,000 | - | |
| 10-70-19 | Flowers, Mulch, & Tree Replace | - | - | 2,542 | 817 | 3,500 | 3,500 | - | |
| 10-70-21 | Org. and Training Memberships | 710 | 350 | 565 | - | 500 | 500 | - | |
| 10-70-22 | Water Park Maintenance | 2,164 | 9,308 | 6,313 | 1,787 | 7,000 | 7,000 | - | |
| 10-70-24 | Playground Maintenance & Rep. | 777 | 14,105 | 29,879 | 13,395 | 69,000 | 69,000 | - | |
| 10-70-25 | Equipment-Supplies & Maint. | 4,453 | 20,439 | 24,389 | 8,134 | 26,000 | 26,000 | - | |
| 10-70-26 | Water Park Chemicals | 4,252 | 4,188 | 6,657 | 4,250 | 5,000 | 5,000 | - | |
| 10-70-27 | Power for Parks, Clocks, & Tim | 7,047 | 12,837 | 15,335 | 6,270 | 13,000 | 13,000 | - | |
| 10-70-28 | Recreation | 30,000 | - | 8,035 | - | - | - | - | |
| 10-70-29 | Sprinkler Parts & Replacement | 12,594 | 40,510 | 34,779 | 21,524 | 40,000 | 40,000 | - | |
| 10-70-30 | Vehicle Maintenance & Repair | 7,899 | 7,376 | 6,902 | 2,097 | 9,000 | 9,000 | - | |
| 10-70-31 | Park Maintenance Contract | - | 9,150 | 8,795 | 1,098 | 12,000 | 12,000 | - | |
| 10-70-32 | Water Park Utilities | 4,888 | 4,592 | 4,963 | 3,919 | 5,000 | 5,000 | - | |
| 10-70-33 | Lawn Equipment Maintenance | 13,782 | 11,723 | 12,005 | 5,818 | 13,000 | 13,000 | - | |
| 10-70-34 | Fuel and Oil | 13,403 | 40,300 | 34,174 | 26,737 | 45,000 | 45,000 | - | |
| 10-70-35 | Continuing Education | 3,465 | 3,200 | 3,031 | 695 | 3,200 | 3,200 | - | |
| 10-70-36 | Office Supplies | 141 | 102 | 153 | - | 500 | 500 | - | |
| 10-70-37 | Uniforms & Safety Wear | 2,961 | 6,405 | 7,838 | 1,824 | 7,500 | 7,500 | - | |
| 10-70-38 | Trail Maintenance | 73,274 | 146,805 | 41,122 | 38 | 260,000 | 260,000 | - | |

FUND 10

GENERAL FUND

PARKS AND RECREATION

| ACCT | DESCRIPTION | ACTUALS | ACTUALS | ACTUALS | MID-YEAR | ADOPTED | PROPOSED | CHANGE | NOTES |
|----------|--------------------------------|----------------|------------------|------------------|---------------------|------------------|------------------|---------------------|--|
| | | FY2023 | FY2024 | FY2025 | ACTUALS DEC 2025 | BUDGET FY2026 | BUDGET FY2027 | FY2026 TO FY2027 | |
| 10-70-39 | Fertilizer & Weed Killer | 38,736 | 107,887 | 126,770 | 49,073 | 135,000 | 135,000 | - | |
| 10-70-40 | Public Works Shop Tools & Supp | 1,844 | 8,367 | 3,322 | 922 | 4,000 | 4,400 | 400 | |
| 10-70-41 | Arbor Day Tree Purchases | 28,964 | 30,116 | 30,000 | 346 | 30,000 | 30,000 | - | |
| 10-70-42 | Replacement Trees & Maint | 10,225 | 81 | 10,123 | 3,898 | 20,000 | 20,000 | - | |
| 10-70-43 | Tree Tools & Vehicle | 39 | 770 | - | - | - | - | - | |
| 10-70-44 | Highland Glen Park Improvement | 55,328 | 18,176 | 12,027 | 1,790 | 20,000 | 40,000 | 20,000 | Council priority - Bike Park Maintenance |
| 10-70-45 | UT Cnty Murdock Trail Maint | 8,689 | 23,937 | 4,357 | 2,542 | 15,000 | 15,000 | - | |
| 10-70-46 | Highland Family Park Maint | - | 29,335 | 38,834 | 15,193 | 35,000 | 35,000 | - | |
| 10-70-47 | Charging for PI | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 | - | |
| 10-70-48 | Restroom Maint. & Port-O-Potty | 14,303 | 27,496 | 37,224 | 21,096 | 35,000 | 35,000 | - | |
| 10-70-49 | Parks Equipment Move | 13,187 | 16,428 | 16,428 | 8,214 | - | - | - | |
| 10-70-50 | Field Rental Costs (POPotty) | 2,833 | 3,098 | 3,428 | 1,416 | 3,000 | 3,000 | - | |
| 10-70-51 | Disc Golf Expense | 540 | - | - | - | - | - | - | |
| 10-70-52 | Software | - | - | - | - | 16,500 | 16,500 | - | |
| 10-70-69 | Equipment Lease & Maintenance | 3,508 | 3,488 | 3,220 | - | 3,500 | 3,500 | - | |
| 10-70-74 | Small Equipment | 17,999 | 76,446 | 17,287 | 1,141 | 30,000 | 30,000 | - | |
| 10-70-75 | Capital Equipment Purchases | 10,225 | 275 | 86,290 | - | - | - | - | |
| 10-70-76 | Internal Service IT Expense | 800 | 800 | 800 | 1,890 | 1,890 | 3,030 | 1,140 | |
| | TOTAL EXPENDITURES | 829,749 | 1,544,385 | 1,481,859 | 773,539 | 1,989,482 | 2,141,052 | 151,570 | |

**FUND 10
GENERAL FUND
COMMUNITY EVENTS**

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|---------------------|------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--|
| EXPENDITURES | | | | | | | | | |
| 10-72-11 | Salaries/Wages Full-Time | 27,330 | 38,858 | 3,324 | 3,042 | 5,867 | 68,247 | 62,380 | Council Priority - conversion to full time position |
| 10-72-12 | Overtime | (48) | 1,997 | 7,415 | 5,957 | 4,500 | 4,500 | - | |
| 10-72-13 | Employee Benefits | 5,824 | 6,223 | 9,987 | 7,377 | 6,842 | 29,989 | 23,147 | Council Priority - conversion to full time position |
| 10-72-14 | Salaries/Wages Part-Time | - | 461 | 39,799 | 13,445 | 43,013 | 23,679 | (19,334) | Council Priority - 1FT conversion, 1PT with more hours |
| 10-72-23 | Mileage Reimbursement | 79 | - | - | 29 | 300 | 300 | - | |
| 10-72-28 | Mobile Phone | 579 | - | 929 | 277 | 800 | 800 | - | |
| 10-72-30 | Uniforms | 72 | 230 | 78 | - | 300 | 300 | - | |
| 10-72-33 | Continuing Education | - | - | - | - | 1,550 | 1,550 | - | |
| 10-72-35 | Community Center Utilities | 5,216 | 7,580 | 5,435 | 3,115 | 5,000 | 7,500 | 2,500 | |
| 10-72-36 | Community Center Bldg Maint. | 5,779 | 4,380 | 6,392 | 2,375 | 7,000 | 7,000 | - | |
| 10-72-55 | Highland Fling Expense | 55,294 | 54,604 | 78,490 | 46,111 | 60,000 | 60,000 | - | |
| 10-72-59 | Cultural Arts | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | |
| 10-72-60 | City Beautification | 242 | - | - | - | 2,000 | 2,000 | - | |
| 10-72-61 | Tree Committee | 3,500 | 2,315 | 2,579 | - | 3,500 | 3,500 | - | |
| 10-72-63 | Community Enrichment | 20,254 | 24,139 | 29,919 | 43,625 | 42,500 | 53,000 | 10,500 | Council Priority - Christmas Lights |
| 10-72-65 | Youth Council | - | - | - | 4,317 | 7,500 | 7,500 | - | |
| 10-72-70 | Internal Service IT Expense | 1,730 | 1,730 | 1,730 | 2,200 | 2,200 | 2,110 | (90) | |
| | TOTAL EXPENDITURES | 128,850 | 145,518 | 189,078 | 134,869 | 195,872 | 274,975 | 79,103 | |

**FUND 10
GENERAL FUND
GARBAGE**

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|----------|-----------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|------------------------------|
| | EXPENDITURES | | | | | | | | |
| 10-73-11 | Salaries/Wages Full-Time | 28,429 | 29,704 | 23,032 | 12,408 | 23,558 | 10,744 | (12,814) | Employee reallocation |
| 10-73-12 | Overtime | 202 | 349 | 313 | 119 | - | - | - | |
| 10-73-13 | Employee Benefits | 11,851 | 14,461 | 11,410 | 6,262 | 13,241 | 7,493 | (5,748) | |
| 10-73-14 | Salaries/Wages Part-Time | - | 691 | 648 | 535 | 2,649 | 8,855 | 6,206 | |
| 10-73-26 | Utility Billing | 9,465 | 15,938 | 15,168 | 6,647 | 18,500 | 18,500 | - | |
| 10-73-45 | Credit Card Fees | 6,103 | 10,452 | 9,457 | 4,143 | 12,000 | 12,000 | - | |
| 10-73-49 | North Pointe Tipping Fees | 278,543 | 305,573 | 319,598 | 155,385 | 351,085 | 383,220 | 32,135 | North Pointe \$2.00 increase |
| 10-73-50 | Hauling Contract | 806,872 | 994,564 | 993,988 | 513,642 | 1,115,850 | 1,170,527 | 54,677 | Waste Management increases |
| 10-73-70 | Internal Service IT Expense | 380 | 1,100 | 1,100 | 470 | 470 | 620 | 150 | |
| 10-73-80 | Indirect Overhead | - | 12,582 | 28,331 | 34,218 | 34,218 | 36,955 | 2,737 | |
| | TOTAL EXPENDITURES | 1,141,844 | 1,385,415 | 1,403,045 | 733,830 | 1,571,571 | 1,648,914 | 77,343 | |

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

FUND 21

CEMETERY PERPETUAL FUND

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|-------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--|
| Beginning Fund Balance: | | | | | | \$ 137,590 | \$ 49,015 | | |
| REVENUES | | | | | | | | | |
| 21-30-90 | Transfer from General Fund | - | - | - | - | - | - | - | |
| 21-32-01 | Cemetery Plot Sales | 330,437 | 436,408 | 393,178 | 151,939 | 315,000 | 369,720 | 54,720 | Appears to be misallocated revenue |
| 21-32-04 | Opening/Closing | - | - | - | 7,250 | 60,000 | 26,100 | | Appears to be misallocated revenue |
| 21-32-03 | Other Income | - | - | - | 250 | 7,500 | 500 | (7,000) | |
| 21-36-10 | Interest Earnings | 9,656 | 5,146 | 8,084 | 2,535 | 2,963 | 5,000 | 2,037 | |
| 21-39-90 | PY Carryover Budgeted | - | - | - | - | 100,898 | - | (100,898) | TBD |
| TOTAL REVENUES | | 340,093 | 441,554 | 401,262 | 161,974 | 486,361 | 401,320 | (51,141) | |
| EXPENDITURES & TRANSFERS | | | | | | | | | |
| 21-43-11 | Salaries/Wages Full-Time | 74,501 | 83,672 | 108,109 | 66,861 | 152,875 | 111,867 | (41,008) | Shifting from multiple employees to sexton & 2 part-time |
| 21-43-12 | Overtime | 9,356 | 11,725 | 16,373 | 7,144 | 15,000 | 15,000 | - | |
| 21-43-13 | Employee Benefits | 43,390 | 50,259 | 60,950 | 37,156 | 85,843 | 53,222 | (32,621) | Shifting from multiple employees to sexton & 2 part-time |
| 21-43-14 | Seasonal Employees | 13,804 | 20,444 | 7,242 | 10,498 | 7,000 | 28,208 | 21,208 | Shifting from multiple employees to sexton & 2 part-time |
| 21-43-15 | Salaries/Wages Part-Time | - | - | 10,031 | - | 14,428 | 29,325 | 14,897 | Shifting from multiple employees to sexton & 2 part-time |
| 21-43-17 | Public Works Bldg Utilities | 2,305 | 1,816 | 2,150 | 1,162 | 2,000 | 2,000 | - | |
| 21-43-18 | Public Works Shop Tools & Supp | 1,890 | 1,761 | 1,810 | 191 | 1,800 | 1,800 | - | |
| 21-43-19 | Flowers, Mulch & Tree Replace | 2,303 | 3,741 | 4,000 | 1,073 | 4,000 | 4,000 | - | |
| 21-43-20 | Sprinkler Repair & Maintenance | 3,580 | 5,400 | 6,370 | 7,231 | 6,000 | 6,000 | - | |
| 21-43-21 | Fertilizer & Weed Killer | 14,191 | 8,480 | 9,847 | 3,291 | 15,000 | 15,000 | - | |
| 21-43-24 | Operations & Maintenance | 4,903 | 4,909 | 2,114 | 1,512 | 6,000 | 6,000 | - | |
| 21-43-25 | Fuel & Oil | 2,492 | 3,670 | 3,219 | 267 | 3,500 | 3,500 | - | |
| 21-43-26 | Equip. Repairs & Maint. | 3,432 | 2,913 | 2,583 | 255 | 3,500 | 3,500 | - | |
| 21-43-28 | Equipment Lease & Maintenance | 3,567 | 3,478 | 3,000 | 295 | 3,500 | 3,500 | - | |
| 21-43-31 | Engineering/Professional Svcs | 361 | - | 2,595 | 8,675 | 2,000 | 2,000 | - | |
| 21-43-36 | GIS Maint & Software | - | 6,661 | 800 | 20 | 7,000 | 7,000 | - | |
| 21-43-69 | Office Equipment/IT | 620 | 1,863 | 592 | - | 1,200 | 1,200 | - | |

| FUND 21 | | | | | | | | | | |
|--------------------------------|---|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|------------------------------------|--|
| CEMETERY PERPETUAL FUND | | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES | |
| 21-43-74 | Capital Outlay | 103,534 | 79,095 | 18,498 | - | 33,000 | 33,000 | - | | |
| 21-43-75 | Internal Service IT Expense | 640 | 640 | 640 | 960 | 960 | 970 | 10 | | |
| 21-43-80 | Indirect Overhead | 10,122 | 4,550 | 5,794 | 7,334 | 7,334 | 7,921 | 587 | | |
| 21-43-81 | Insurance Expense | 1,077 | 577 | 1,089 | 1,104 | 1,200 | 1,200 | - | | |
| 21-43-30 | Uniforms | | | | | | 1,500 | | Sexton and two part-time employees | |
| 21-90-90 | Transfer to General Fund | 252,044 | - | 145,902 | - | 100,898 | 49,015 | (51,883) | Prior Year Fund Balance | |
| | TOTAL EXPENDITURES & TRANSFERS | 548,111 | 295,653 | 413,709 | 155,028 | 474,038 | 386,728 | (88,810) | | |
| | Surplus (Deficit) | (208,018) | 145,901 | (12,447) | 6,946 | 12,323 | 14,592 | | | |

| FUND 22 | | | | | | | | | | |
|--------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--|--|
| LIBRARY FUND | | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES | |
| | Beginning Fund Balance: | | | | | \$ 91,746 | \$ 81,746 | | | |
| | REVENUES | | | | | | | | | |
| 22-30-90 | Transfer from General Fund | - | - | - | 20,966 | 20,966 | | (20,966) | Not needed. | |
| 22-31-10 | Property Taxes | 299,719 | 303,459 | 315,797 | 285,643 | 322,705 | 330,000 | 7,295 | Projected number updated from Utah County | |
| 22-31-XX | Proposed Property Tax Increase | - | - | - | - | - | 171,600 | 171,600 | Property tax increase (\$28.65 per year on average home.) | |
| 22-31-11 | Delinquent Property Taxes | 19,568 | 20,169 | 26,149 | 3,145 | 20,000 | 20,000 | - | | |
| 22-31-12 | Motor Vehicle Tax | 21,901 | 21,462 | 21,111 | 10,631 | 21,000 | 21,000 | - | | |
| 22-32-10 | Fees & Fines | 15,990 | 16,584 | 18,736 | 5,440 | 8,000 | 10,000 | 2,000 | | |
| 22-32-11 | Non-Resident Cards | 34,391 | 37,426 | 38,810 | 17,876 | 38,250 | 38,250 | - | | |
| 22-32-12 | Proctoring Services | 67 | 13 | - | - | - | - | - | | |
| 22-32-13 | Printing | 1,419 | 1,481 | 2,211 | 1,168 | 2,000 | 2,000 | - | | |
| 22-36-10 | Interest Income | 4,041 | 4,188 | 4,348 | 660 | 2,827 | 2,000 | (827) | | |
| 22-36-11 | Donations | 419 | 1,110 | 11,000 | 3 | 500 | 500 | - | | |
| 22-36-12 | Grants | 18,222 | 8,342 | 5,140 | - | 4,000 | 5,187 | 1,187 | | |
| 22-36-42 | Credit Card Fees | - | - | 927 | 469 | 1,500 | 1,000 | (500) | | |
| 22-39-90 | PY Carryover Budget | - | - | - | - | 10,000 | - | (10,000) | | |
| | TOTAL REVENUES | 415,736 | 414,234 | 444,230 | 346,000 | 451,748 | 601,537 | 149,789 | | |
| | EXPENDITURES | | | | | | | | | |
| 22-43-11 | Salaries/Wages Full-Time | 97,115 | 86,367 | 106,111 | 62,797 | 115,340 | 170,003 | 54,663 | Transition of PT to FTE to help with TLC demand, employee reallocation | |
| 22-43-12 | Overtime | - | - | 44 | - | - | - | - | | |
| 22-43-13 | Employee Benefits | 45,069 | 49,838 | 51,179 | 34,020 | 56,895 | 120,430 | 63,535 | Transition of PT to FTE to help with TLC demand, staff change, employee reallocation | |
| 22-43-14 | Seasonal Employees | | | | | | 4,800 | 4,800 | Employee reallocation | |
| 22-43-14 | Salaries/Wages Part-Time | 114,761 | 137,535 | 148,331 | 79,741 | 159,458 | 173,648 | 14,190 | Additional staff member and courier to help with TLC demand, employee reallocation | |
| 22-43-21 | Equipment | 3,224 | 1,124 | 9,964 | 2,402 | 2,000 | 3,200 | 1,200 | | |
| 22-43-22 | Library Board Expenses | 97 | 140 | 121 | 44 | 250 | 250 | - | | |
| 22-43-23 | Books & Materials | 31,778 | 44,125 | 51,733 | 17,502 | 55,000 | 65,712 | 10,712 | Higher demand for digital materials (Libby), book replacement | |
| 22-43-25 | Mileage Reimbursement | 145 | 142 | 114 | 167 | 200 | 880 | 680 | TLC Trips - Fuel for Vehicle | |
| 22-43-27 | Postage | 205 | 197 | 5 | - | 200 | 200 | - | | |

| FUND 22 LIBRARY FUND | | | | | | | | | |
|---------------------------------|-----------------------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|------------------|---------------------|
| | | ACTUALS | ACTUALS | ACTUALS | MID-YEAR | ADOPTED | PROPOSED | CHANGE | |
| ACCT | DESCRIPTION | FY2023 | FY2024 | FY2025 | ACTUALS | BUDGET | BUDGET | FY2026 | |
| | | | | | DEC 2025 | FY2026 | FY2027 | TO FY2027 | NOTES |
| 22-43-28 | IT Software | 25,482 | 13,097 | 13,333 | 8,754 | 14,500 | 14,500 | - | |
| 22-43-29 | Printing | 945 | 2,090 | 1,775 | 429 | 2,000 | 2,000 | - | |
| 22-43-30 | Programming | 9,589 | 13,011 | 10,365 | 2,619 | 10,000 | 12,000 | 2,000 | Highland Senior Hub |
| 22-43-31 | Phone Reimbursement | 2,116 | 2,287 | 2,291 | 1,182 | 2,160 | 2,360 | 200 | |
| 22-43-32 | Uniforms/Emp. Misc. | 768 | 1,679 | 1,030 | 74 | 500 | 500 | - | |
| 22-43-33 | Continuing Education | 2,069 | 1,153 | 1,383 | - | 1,200 | 1,200 | - | |
| 22-43-35 | Office Supplies | 4,205 | 6,558 | 5,716 | 2,154 | 6,000 | 6,000 | - | |
| 22-43-50 | Grant Expenditures | 18,869 | 9,246 | 5,136 | - | 4,000 | 5,187 | 1,187 | |
| 22-43-61 | Indirect Overhead | 8,254 | 7,236 | 9,735 | 9,325 | 9,325 | 10,071 | 746 | |
| 22-43-62 | Insurance Expense | 895 | 874 | 1,362 | 1,380 | 1,500 | 1,500 | - | |
| 22-43-63 | Credit Card Fees | - | - | 700 | 438 | 1,500 | 1,500 | - | |
| 22-43-70 | Capital Outlay | - | 25,059 | 23,321 | - | - | - | - | |
| 22-43-75 | Internal Service IT Expense | 16,590 | 16,590 | 16,590 | 9,720 | 9,720 | 5,250 | (4,470) | |
| | TOTAL EXPENDITURES | 382,175 | 418,349 | 460,339 | 232,748 | 451,748 | 601,191 | 149,443 | |
| | Surplus (Deficit) | 33,562 | (4,115) | (16,109) | 113,251 | - | 346 | | |

FUND 23

PARKS TAX FUND

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

| FUND 24 | | | | | | | | | | |
|--------------------------------------|---|----------------|------------------|----------------|----------------|------------------|----------------|------------------|--|--|
| BUILDING AND DEVELOPMENT FUND | | | | | | | | | | |
| | | ACTUALS | ACTUALS | ACTUALS | MID-YEAR | ADOPTED | PROPOSED | CHANGE | | |
| ACCT | DESCRIPTION | FY2023 | FY2024 | FY2025 | ACTUALS | BUDGET | BUDGET | FY2026 | | |
| | | | | | DEC 2025 | FY2026 | FY2027 | TO FY2027 | NOTES | |
| | Beginning Unassigned Fund Balance: | | | | | \$ 763,388 | \$ 573,028 | | | |
| | REVENUES | | | | | | | | | |
| 24-30-91 | Transfer from General Fund | 279,433 | - | - | - | - | - | - | | |
| 24-32-21 | Building Permits | 5,385 | 1,098,117 | 642,967 | 290,944 | 650,000 | 500,000 | (150,000) | Building slowing | |
| 24-32-22 | Building Plan Check Fees | - | 260,618 | 144,929 | 65,831 | 146,000 | 100,000 | (46,000) | | |
| 24-32-28 | Building Reinspection Fee | - | 100 | 800 | - | 1,500 | 500 | (1,000) | | |
| 24-32-29 | Infrastructure Reimb. (Legal) | - | - | 85 | - | - | - | - | | |
| 24-34-10 | Zoning | - | 6,326 | 5,770 | 775 | 11,000 | 1,000 | (10,000) | | |
| 24-34-14 | Site Plan/Architectural Review | - | - | 7,250 | 9,500 | 7,000 | 7,000 | - | | |
| 24-34-15 | Preliminary Review | - | 4,920 | 6,090 | - | 6,000 | 5,000 | (1,000) | | |
| 24-34-16 | Final Review | - | 3,008 | 8,192 | 2,458 | 5,000 | 4,000 | (1,000) | | |
| 24-34-18 | Public Works Inspection Fee | - | 27,814 | 27,012 | 20,509 | 13,000 | 20,000 | 7,000 | | |
| 24-34-21 | Civil Review Fee | - | 15,906 | 27,047 | 8,188 | 26,000 | 15,000 | (11,000) | | |
| 24-34-22 | Appeal Fee | - | - | - | - | 3,500 | 3,500 | - | | |
| 24-36-10 | Interest Earnings | - | 22,164 | 35,971 | 7,736 | 30,563 | 10,000 | (20,563) | | |
| 24-36-42 | Credit Card Fees | - | 50,519 | 36,650 | 12,502 | 40,000 | 20,000 | (20,000) | | |
| 24-39-90 | PY Carryover | - | - | - | - | 190,360 | 272,500 | 82,140 | Building slowing | |
| | TOTAL REVENUES | 284,818 | 1,489,492 | 942,762 | 418,443 | 1,129,923 | 958,500 | (171,423) | | |
| | ADMIN EXPENDITURES | | | | | | | | | |
| 24-43-80 | Indirect Overhead | - | 17,254 | 24,453 | 24,876 | 24,876 | 26,866 | 1,990 | | |
| 24-43-81 | Insurance Expense | - | 1,560 | 3,086 | 3,128 | 3,400 | 3,400 | - | | |
| 24-43-82 | Credit Card Fees | - | 47,133 | 28,032 | 11,689 | 40,000 | 20,000 | (20,000) | | |
| | TOTAL ADMIN EXPENDITURES | - | 65,947 | 55,571 | 39,693 | 68,276 | 50,266 | (18,010) | | |
| | PLANNING & ZONING EXPENDITURES | | | | | | | | | |
| 24-52-11 | Salaries/Wages Full-Time | 3,166 | 87,488 | 172,745 | 84,435 | 167,070 | 211,459 | 44,389 | Council priority - Planner Tech Position converted from PT | |
| 24-52-12 | Overtime | 54 | 267 | 897 | 227 | 2,000 | 2,000 | - | | |
| 24-52-13 | Employee Benefits | (442) | 42,924 | 74,724 | 41,523 | 76,730 | 105,463 | 28,733 | Council priority - Planner Tech Position converted from PT | |
| 24-52-14 | Salaries/Wages Part-Time | - | 17,992 | 12,996 | 5,788 | 16,264 | 19,691 | 3,427 | | |

| FUND 24 | | | | | | | | | | |
|--------------------------------------|---|--------------|----------------|----------------|----------------|----------------|----------------|---------------|--|--|
| BUILDING AND DEVELOPMENT FUND | | | | | MID-YEAR | ADOPTED | PROPOSED | CHANGE | | |
| ACCT | DESCRIPTION | ACTUALS | ACTUALS | ACTUALS | ACTUALS | BUDGET | BUDGET | FY2026 | | |
| | | FY2023 | FY2024 | FY2025 | DEC 2025 | FY2026 | FY2027 | TO FY2027 | NOTES | |
| 24-52-21 | Professional Org. Memberships | - | - | 154 | - | 1,000 | 1,000 | - | | |
| 24-52-22 | Public Notices | - | 40 | - | - | 1,000 | 1,000 | - | | |
| 24-52-23 | Mileage Reimbursement | - | 210 | 94 | 73 | 375 | 375 | - | | |
| 24-52-25 | Special Projects | - | 8,435 | 104,389 | 25,426 | 30,000 | - | (30,000) | General Plan Complete | |
| 24-52-27 | Postage | - | - | - | - | - | - | - | | |
| 24-52-28 | Software Licenses | - | 5,550 | 1,350 | 1,350 | 2,700 | 2,700 | - | | |
| 24-52-30 | Uniforms | - | 87 | 200 | 82 | 100 | 500 | 400 | | |
| 24-52-31 | Plat Recording Fees | - | 256 | 1,004 | 294 | 2,200 | 1,000 | (1,200) | | |
| 24-52-32 | Planner & Professional Svc | - | 21,881 | 2,201 | 800 | 8,640 | 8,640 | - | | |
| 24-52-33 | Continuing Education | - | 722 | 2,905 | 614 | 7,125 | 7,125 | - | | |
| 24-52-35 | Phone Reimbursement | - | 254 | - | 498 | 1,380 | 1,380 | - | | |
| 24-52-74 | Capital Outlay Equipment | - | - | 31,290 | - | - | - | - | | |
| 24-52-75 | Internal Service IT Expense | - | - | - | - | - | 2,810 | - | | |
| 24-52-36 | Appeal Authority | - | 738 | - | - | 3,500 | 3,500 | - | | |
| | TOTAL PLANNING & ZONING EXP. | 2,778 | 186,844 | 404,950 | 161,112 | 320,084 | 368,643 | 45,749 | | |
| | BUILDING INSPECTION EXPENDITURES | | | | | | | | | |
| 24-58-11 | Salaries/Wages Full-Time | 2,872 | 161,636 | 158,581 | 79,930 | 205,663 | 198,006 | (7,657) | Building slowing - reallocation of employees | |
| 24-58-12 | Overtime | 108 | 7,561 | 8,727 | 3,877 | 8,000 | 8,000 | - | | |
| 24-58-13 | Employee Benefits | 193 | 83,132 | 86,877 | 45,690 | 114,657 | 115,448 | 791 | | |
| 24-58-14 | Salaries/Wages Part-Time | - | 220 | 3,764 | 1,852 | 10,819 | 11,251 | 432 | | |
| 24-59-11 | Allocated Salaries/Wages Full-Time | 2,441 | 117,876 | 209,239 | 104,156 | 204,525 | 85,284 | (119,241) | | |
| 24-59-12 | Allocated Overtime | - | 4,154 | 4,405 | 2,084 | 2,000 | 2,000 | - | | |
| 24-59-13 | Allocated Employee Benefits | 77 | 55,013 | 91,710 | 47,535 | 71,822 | 42,956 | (28,866) | | |
| 24-59-14 | Allocated Wages/Salaries Part-Time | - | 487 | 3,126 | 1,736 | 4,627 | 9,945 | 5,318 | | |
| 24-58-21 | Professional Org. Memberships | - | 156 | 550 | 64 | 700 | 700 | - | | |
| 24-58-22 | Community Engagement | - | - | - | - | 850 | 850 | - | | |
| 24-58-23 | Mileage Reimbursement | - | 273 | 12 | - | 500 | 500 | - | | |
| 24-58-24 | Tools, Supplies & Postage | - | 251 | 49 | 399 | 200 | 200 | - | | |
| 24-58-25 | Fuel Expenditure Vehicles | - | 2,392 | 2,104 | 1,148 | 3,500 | 3,500 | - | | |
| 24-58-26 | Technical Manuals & Code Books | - | 2,003 | 946 | 440 | 2,000 | 2,000 | - | | |

| FUND 24 | | | | | | | | | | |
|--------------------------------------|---------------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--|--|
| BUILDING AND DEVELOPMENT FUND | | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES | |
| 24-58-28 | Software | - | 4,899 | 1,350 | 3,850 | 4,850 | 4,850 | - | | |
| 24-58-29 | Cell Phone | - | 1,643 | 1,601 | 1,424 | 3,000 | 3,000 | - | | |
| 24-58-31 | Professional & Tech. Services | - | 118,129 | 84,279 | 12,780 | 88,000 | 40,000 | (48,000) | Building slowing. Less use of contract inspectors. | |
| 24-58-33 | Continuing Education | - | 4,046 | 6,620 | 5,099 | 5,400 | 5,400 | - | | |
| 24-58-38 | Uniforms | - | 375 | 375 | 162 | 900 | 900 | - | | |
| 24-58-75 | Internal Service IT Expense | - | 1,672 | 1,673 | 9,550 | 9,550 | 4,610 | (4,940) | | |
| | TOTAL BUILDING INSPECTION EXP. | 5,691 | 565,917 | 665,985 | 321,775 | 741,563 | 539,400 | (202,163) | | |
| | TOTAL EXPENDITURES | 8,469 | 818,708 | 1,126,507 | 522,580 | 1,129,923 | 958,309 | (174,424) | | |
| | Surplus (Deficit) | 276,349 | 670,784 | (183,745) | (104,137) | - | 191 | | | |

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

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

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

FUND 42

BUILDINGS CAPITAL IMPROVEMENT FUND

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

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

**FUND 52
SEWER FUND**

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|-------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--|
| Beginning Fund Balance: | | | | | | \$ 4,072,440 | \$ 4,166,027 | | |
| REVENUES | | | | | | | | | |
| 52-30-91 | Transfer from Other Funds | 29,587 | - | - | - | - | - | - | |
| 52-37-10 | Sewer Services | 2,409,834 | 2,525,039 | 2,696,561 | 1,424,043 | 2,976,000 | 2,976,000 | - | Per LRB rate study |
| 52-37-20 | Impact Fees | 298,007 | 723,310 | 187,791 | 65,830 | 250,000 | 100,000 | (150,000) | Slowing building |
| 52-37-50 | Sewer Finance | - | - | - | - | - | - | - | |
| 52-38-10 | Interest Earnings | 111,803 | 163,181 | 180,782 | 46,585 | 137,567 | 75,000 | (62,567) | |
| 52-38-11 | Developer Contributions | - | - | - | - | - | - | - | |
| 52-38-80 | Miscellaneous | (0) | 26,298 | - | - | - | - | - | |
| 52-38-90 | Sewer Connections | 500 | 2,296 | - | 2,296 | - | - | - | |
| 52-38-95 | PY Carryover | - | - | - | - | 253,000 | 586,000 | 333,000 | Capital projects |
| | TOTAL REVENUES | 2,849,730 | 3,440,124 | 3,065,134 | 1,538,754 | 3,616,567 | 3,737,000 | 120,433 | |
| EXPENDITURES | | | | | | | | | |
| 52-40-11 | Salaries/Wages Full-Time | 189,530 | 149,273 | 165,020 | 82,188 | 167,304 | 213,408 | 46,104 | Reallocation out of cemetery fund per sexton hiring. |
| 52-40-12 | Overtime | 8,680 | 5,304 | 7,525 | 3,901 | 8,000 | 8,000 | - | |
| 52-40-13 | Employee Benefits | 90,201 | 74,833 | 84,047 | 46,377 | 88,859 | 121,505 | 32,646 | |
| 52-40-14 | Salaries/Wages Part-Time | - | 3,858 | 6,863 | 6,174 | 15,817 | 15,378 | (439) | |
| 52-40-17 | Radio Maintenance & Tower Rent | 87 | 493 | 436 | 55 | 100 | 100 | - | |
| 52-40-18 | Mobile Telephones | 2,708 | 2,727 | 2,301 | 971 | 3,400 | 3,400 | - | |
| 52-40-19 | PW Building Utilities | 4,354 | 5,743 | 4,845 | 1,816 | 3,500 | 3,500 | - | |
| 52-40-20 | Insurance Expense | 14,711 | 10,186 | 11,800 | 12,910 | 13,000 | 13,000 | - | |
| 52-40-21 | Professional Org. Memberships | - | - | - | - | - | - | - | |
| 52-40-23 | Continuing Education | 211 | 2,028 | 2,166 | 492 | 2,500 | 2,500 | - | |
| 52-40-24 | Office Supplies/IT | 69 | 102 | 198 | - | 1,500 | 1,500 | - | |
| 52-40-25 | Equip-Repair & Maintenance | 832 | 1,499 | 106 | - | 1,500 | 1,500 | - | |

| FUND 52 SEWER FUND | | | | | MID-YEAR | ADOPTED | PROPOSED | CHANGE | |
|-------------------------------|----------------------------------|--------------------|-------------------|-------------------|---------------------|------------------|------------------|---------------------|---|
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | ACTUALS DEC 2025 | BUDGET FY2026 | BUDGET FY2027 | FY2026 TO FY2027 | NOTES |
| 52-40-87 | Saving for Cap Asset Replacement | - | - | - | - | 346,587 | - | (346,587) | |
| 52-40-27 | Power for Lift Stations | 20,028 | 19,405 | 29,725 | 10,350 | 22,000 | 22,000 | - | |
| 52-40-28 | Fuel and Oil | 4,430 | 5,813 | 3,353 | 1,236 | 6,600 | 6,600 | - | |
| 52-40-29 | Uniforms & Safety Wear | 2,747 | 2,291 | 3,083 | 1,437 | 2,250 | 2,250 | - | |
| 52-40-30 | Equipment Supplies | 826 | 1,400 | 9,593 | 256 | 5,000 | 5,000 | - | |
| 52-40-32 | Engineering/Prof Services | 3,846 | 16,703 | 24,220 | 7,138 | 25,000 | 25,000 | - | |
| 52-40-33 | Lift Stations, Maint & Repairs | 10,968 | 18,660 | 42,767 | 12,493 | 13,700 | 13,700 | - | |
| 52-40-34 | PW Shop Tools & Supplies | 663 | 2,000 | 896 | - | 2,000 | 2,400 | 400 | |
| 52-40-35 | Blue Stakes Expense | - | 285 | - | - | 300 | 300 | - | |
| 52-40-36 | Utility Billing | 9,465 | 13,400 | 15,168 | 6,647 | 14,000 | 14,000 | - | |
| 52-40-37 | Credit Card fees | 6,103 | 8,702 | 9,457 | 4,143 | 5,178 | 5,178 | - | |
| 52-40-41 | System Repairs | 115 | 5,094 | 4,164 | 681 | 20,000 | 20,000 | - | |
| 52-40-42 | TSSD Collection & Disposal Fee | 968,300 | 1,429,526 | 1,837,056 | 752,643 | 2,073,300 | 2,280,666 | 207,366 | TSSD Increases |
| 52-40-43 | American Fork Sewer Fees | 29,158 | 2,430 | - | - | - | - | - | |
| 52-40-50 | Scada Maint & Upgrade | 13,494 | 1,047 | 795 | - | 16,500 | 16,500 | - | |
| 52-40-51 | Software | - | - | - | 150 | 16,930 | 16,930 | - | |
| 52-40-59 | Capital Equipment Purchases | 37,725 | 193 | 117,610 | 40,391 | 125,000 | 75,000 | (50,000) | Vac truck purchase in FY26 |
| 52-40-70 | Capitay Outlay-Lift Station Ph | - | 15,679 | - | - | - | - | - | |
| 52-40-71 | Pump Maint | - | - | - | - | 11,000 | 11,000 | - | |
| 52-40-72 | Dry Creek Sewer Line/Lift St | - | - | - | - | - | - | - | |
| 52-40-73 | Capital Expenses/Projects | 2,734,482 | 219,082 | 192,630 | 272,337 | 516,000 | 741,000 | 225,000 | CIPP lining, Council priority - Security at infrastructure facilities |
| 52-40-76 | Bad Debt Expense | 16 | 13 | 4 | (1) | - | - | - | |
| 52-40-78 | Manholes, Root, Infiltration | - | 3,122 | 23,797 | - | 16,500 | 16,500 | - | |
| 52-40-80 | Indirect Overhead | 108,276 | 41,357 | 58,039 | 70,592 | 70,592 | 76,239 | 5,647 | |
| 52-40-85 | Internal Service IT Expense | 1,930 | 1,930 | 1,930 | 2,650 | 2,650 | 2,910 | 260 | |
| | TOTAL EXPENDITURES | 4,263,955 | 2,064,179 | 2,659,596 | 1,338,027 | 3,616,567 | 3,736,965 | 120,397 | |
| | Surplus (Deficit) | (1,414,224) | 1,375,945 | 405,538 | 200,727 | - | 35 | | |

FUND 53

PRESSURIZED IRRIGATION FUND

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|-------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|---|
| Beginning Fund Balance: | | | | | | \$ 5,023,956 | \$ 5,149,735 | | |
| REVENUES | | | | | | | | | |
| 53-30-90 | Transfer from General Fund | 108,000 | | - | - | - | - | - | |
| 53-37-05 | Transfer from Other Funds | 81,263 | (0) | - | - | - | - | - | |
| 53-37-10 | Service Charges | 2,454,176 | 2,560,868 | 2,587,655 | 1,379,869 | 2,608,000 | 2,658,000 | 50,000 | Growth |
| 53-37-11 | Special Service Charges | 1,000 | - | 17,000 | - | - | - | - | |
| 53-37-20 | Impact Fees | 474,679 | 444,370 | 415,555 | 179,849 | 314,000 | 300,000 | (14,000) | Slowing building |
| 53-37-31 | PI Water Meters | 49,077 | 58,162 | 52,175 | 21,706 | 50,000 | 40,000 | (10,000) | |
| 53-38-10 | Interest Earnings | 163,903 | 269,677 | 225,253 | 49,177 | 193,021 | 100,000 | (93,021) | |
| 53-38-11 | Developer Contributions | - | - | - | - | - | - | - | |
| 53-38-90 | Grant Revenue | 2,443,114 | 2,368,608 | 1,609,659 | - | - | - | - | |
| 53-38-95 | PY Carryover | - | - | - | - | - | - | - | |
| | TOTAL REVENUES | 5,775,213 | 5,701,684 | 4,907,298 | 1,630,601 | 3,165,021 | 3,098,000 | (67,021) | |
| EXPENDITURES & TRANSFERS | | | | | | | | | |
| 53-40-11 | Salaries/Wages Full-Time | 189,608 | 248,197 | 250,317 | 115,737 | 243,638 | 267,889 | 24,251 | Slowing building. Reallocated employee costs. |
| 53-40-12 | Overtime | 9,893 | 25,394 | 25,418 | 8,258 | 16,000 | 16,000 | - | |
| 53-40-13 | Employee Benefits | 92,860 | 122,977 | 116,647 | 58,669 | 129,266 | 134,653 | 5,387 | |
| 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 | (439) | |
| 53-40-17 | Radio Maintenance & Tower Rent | - | - | - | - | 26,925 | 26,925 | - | |
| 53-40-18 | Mobile Telephones | 2,822 | 3,374 | 3,886 | 1,670 | 3,000 | 3,000 | - | |
| 53-40-19 | PW Building Utilities | 4,008 | 3,800 | 3,370 | 1,402 | 4,000 | 4,000 | - | |
| 53-40-20 | Insurance Expense | 22,087 | 26,513 | 19,970 | 21,889 | 22,000 | 22,000 | - | |
| 53-40-21 | Professional Org. Memberships | 831 | 250 | - | - | 1,000 | 1,500 | 500 | |
| 53-40-22 | Uniforms & Safety Wear | 887 | 740 | 1,411 | 557 | 1,500 | 2,000 | 500 | |

| FUND 53 | | | | | | | | | | |
|------------------------------------|----------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--|--|
| PRESSURIZED IRRIGATION FUND | | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES | |
| 53-40-23 | Continuing Education | 934 | 2,341 | 2,034 | - | 2,000 | 2,000 | - | | |
| 53-40-24 | Office Supplies/IT | 84 | 272 | 143 | 117 | 600 | 600 | - | | |
| 53-40-25 | Equip-Repairs & Maintenance | - | - | - | 40 | 2,500 | 2,500 | - | | |
| 53-40-87 | Saving for Cap Asset Replacement | - | - | - | - | 125,779 | 391,000 | 265,221 | | |
| 53-40-27 | Power For Lift Stations | 169,506 | 136,019 | 253,535 | 268,949 | 245,000 | 340,000 | 95,000 | Predicting increased need for PI well use and RMP increases. | |
| 53-40-28 | Fuel & Oil | 3,759 | 6,565 | 5,396 | 1,479 | 6,600 | 6,600 | - | | |
| 53-40-29 | Equipment Supplies | 203 | 1,000 | - | 5,273 | 5,000 | 5,000 | - | | |
| 53-40-30 | PI Meter Purchases | 219 | 0 | 24,032 | - | 50,000 | 50,000 | - | | |
| 53-40-31 | Professional & Tech. Services | (21,678) | 14,992 | 23,233 | 6,785 | 45,000 | 45,000 | - | Council priority - water conservation education | |
| 53-40-32 | Engineering Expenses | - | - | - | - | - | - | - | | |
| 53-40-35 | Blue Stakes Expenses | 2,471 | 1,863 | 2,474 | - | 2,400 | 2,400 | - | | |
| 53-40-36 | Utility Billing | 9,465 | 13,400 | 15,168 | 6,647 | 14,000 | 14,000 | - | | |
| 53-40-37 | PW Shop Tools & Supplies | 430 | 1,786 | 2,281 | 573 | 1,500 | 1,900 | 400 | | |
| 53-40-38 | Pump, Well, PRV Repair & Maint | 3,847 | 11,893 | 61,429 | 389 | 105,200 | 105,200 | - | | |
| 53-40-40 | SCADA Maintenance | 13,730 | 6,471 | 1,170 | 2,744 | 15,000 | 15,000 | - | | |
| 53-40-41 | System Repairs | 9,177 | 11,220 | 11,031 | 8,470 | 35,000 | 35,000 | - | | |
| 53-40-43 | System Connection Costs | - | - | - | - | - | - | - | | |
| 53-40-45 | Credit Card Fees | 6,103 | 8,702 | 9,457 | 4,143 | 7,000 | 7,000 | - | | |
| 53-40-50 | Grant Expenditures | 3,303,478 | 2,623,407 | 2,207,468 | 217,220 | - | - | - | | |
| 53-40-51 | Software | - | - | - | 150 | 16,930 | 16,930 | - | | |
| 53-40-59 | Capital Equipment Purchases | 37,725 | 193 | 34,678 | 40,391 | 50,000 | 50,000 | - | | |
| 53-40-60 | Capital Expenses/Projects | 601,031 | 251,553 | 2,525,093 | 748,022 | 500,000 | 505,000 | 5,000 | Capital facilities plan | |
| 53-40-73 | Water Share Purchases | - | 10 | (1,203) | - | - | 100,000 | 100,000 | Council priority | |
| 53-40-74 | Water Share Assessments | 273,277 | 348,552 | 805,724 | 627,501 | 1,230,000 | 662,000 | (568,000) | Prepayment in prior fiscal year | |
| 53-40-75 | Interest Expense Bonds | - | - | - | - | - | - | - | | |
| 53-40-77 | Interest Expense Saved Shares | 22,471 | 33,384 | 16,225 | - | 25,000 | 25,000 | - | | |
| 53-40-78 | Valve Collar Replacements | - | - | 17,905 | - | 12,500 | 12,500 | - | | |
| 53-40-79 | Pond Maintenance | - | 32 | 3 | - | 12,500 | 12,500 | - | | |

| FUND 53 | | | | | | | | | | |
|------------------------------------|---|-------------------|-------------------|--------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|-------|--|
| PRESSURIZED IRRIGATION FUND | | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES | |
| 53-40-80 | Indirect Overhead | 116,125 | 141,491 | 59,689 | 59,426 | 59,426 | 64,180 | 4,754 | | |
| 53-40-81 | Equipment Lease & Maintenance | 6,420 | 6,404 | 8,007 | - | 6,500 | 6,500 | - | | |
| 53-40-85 | Internal Service IT Expense | 2,360 | 2,360 | 2,360 | 3,440 | 3,440 | 3,070 | (370) | | |
| 53-40-90 | Transfer Out Oth Non Operating | 108,000 | 108,000 | - | - | - | - | - | | |
| 53-40-91 | Transfer to General Fund | - | - | 108,000 | 108,000 | 108,000 | 108,000 | - | | |
| | TOTAL EXPENDITURES & TRANSFERS | 5,005,228 | 4,171,063 | 6,634,451 | 2,324,571 | 3,165,021 | 3,097,225 | (67,796) | | |
| | Surplus (Deficit) | 769,984 | 1,530,621 | (1,727,153) | (693,970) | - | 775 | | | |

FUND 54

STORM SEWER FUND

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|-------------------------|----------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|---|
| Beginning Fund Balance: | | | | | | \$ 2,650,298 | 2,455,490 | | |
| REVENUES | | | | | | | | | |
| 54-30-91 | Transfer from Sewer Fund | 793 | - | - | - | - | - | - | |
| 54-37-40 | Storm Sewer Collection Fees | 732,302 | 758,892 | 780,268 | 398,291 | 775,000 | 800,000 | 25,000 | Growth |
| 54-37-70 | Permit Fee New Construction | 179,500 | 175,500 | 123,000 | 49,500 | 100,000 | 100,000 | - | |
| 54-38-10 | Interest Earnings | 60,813 | 109,434 | 107,411 | 28,670 | 74,888 | 50,000 | (24,888) | |
| 54-38-11 | Developer Contributions | - | - | - | - | - | - | - | |
| 54-38-90 | Miscellaneous | 15,000 | 7,506 | 19,323 | 5,000 | - | - | - | |
| 54-38-95 | PY Carryover Budgeted | - | - | - | - | 194,808 | 274,000 | 79,192 | Planned capital projects |
| TOTAL REVENUES | | 988,408 | 1,051,332 | 1,030,002 | 481,461 | 1,144,696 | 1,224,000 | 79,304 | |
| EXPENDITURES | | | | | | | | | |
| 54-40-11 | Salaries/Wages Full-Time | 170,244 | 170,742 | 163,236 | 80,735 | 157,607 | 167,830 | 10,223 | Slowing building. Reallocated employee costs. |
| 54-40-12 | Overtime | 5,366 | 4,523 | 2,561 | 973 | 5,500 | 5,500 | - | |
| 54-40-13 | Employee Benefits | 79,781 | 85,884 | 79,315 | 39,178 | 84,921 | 93,126 | 8,205 | |
| 54-40-14 | Salaries/Wages Part-Time | - | 3,858 | 7,097 | 6,174 | 61,577 | 72,638 | 11,061 | |
| 54-40-15 | Seasonal Employees | 128 | - | - | - | - | - | - | |
| 54-40-18 | Mobile Telephones | 948 | 1,095 | 1,185 | 466 | 900 | 900 | - | |
| 54-40-19 | PW Building Utilities | 4,008 | 3,800 | 3,370 | 1,402 | 4,500 | 4,500 | - | |
| 54-40-20 | Continuing Education | - | 45 | 598 | - | 600 | 600 | - | |
| 54-40-21 | Computer Programs & Software | - | - | - | - | - | - | - | |
| 54-40-22 | Uniforms & Safety Wear | - | - | 200 | - | 200 | 1,200 | 1,000 | |
| 54-40-23 | Professional Org. Memberships | 91 | - | - | - | 50 | 50 | - | |
| 54-40-24 | Office Supplies/IT | 56 | 102 | 113 | - | 500 | 500 | - | |
| 54-40-25 | System Reconstruction | 1,088 | 2,922 | 11,767 | - | 74,000 | - | (74,000) | Shifted to System Repairs and Maintenance Line Item |
| 54-40-87 | Saving for Cap Asset Replacement | - | - | - | - | - | - | - | |

| FUND 54 | | | | | | | | | | | |
|-------------------------|---------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|--|--|--|
| STORM SEWER FUND | | | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES | | |
| 54-40-27 | Street Sweeping | 32,509 | 19,041 | 40,702 | - | 42,000 | 42,000 | - | | | |
| 54-40-29 | Equipment Supplies | - | (245) | 126 | - | 500 | 500 | - | | | |
| 54-40-30 | Cell Phone | 643 | - | 825 | - | 1,000 | 1,000 | - | | | |
| 54-40-31 | Fuel and Oil Expense | - | 186 | 501 | - | 2,500 | 2,500 | - | | | |
| 54-40-32 | Professional Services | 15,585 | 22,632 | 33,397 | 8,105 | 20,000 | 20,000 | - | | | |
| 54-40-35 | Public Information | - | - | - | - | - | - | - | | | |
| 54-40-36 | Utility Billing | 9,465 | 13,400 | 15,168 | 6,647 | 14,000 | 14,000 | - | | | |
| 54-40-37 | Utah County Coalition | 1,022 | 2,019 | 1,538 | 1,576 | 2,500 | 2,500 | - | | | |
| 54-40-38 | PW Shop Tools & Supplies | - | 1,150 | 859 | 49 | 1,200 | 1,200 | - | | | |
| 54-40-39 | Insurance Expense | 2,677 | 2,730 | 4,720 | 5,732 | 5,200 | 5,200 | - | | | |
| 54-40-40 | Debris Basin Annual Maintenance | 240,013 | 10,013 | 9,987 | 10,000 | 20,000 | 20,000 | - | | | |
| 54-40-41 | System Repairs & Maintenance | 2,917 | 89,269 | 111,876 | 149,173 | 310,000 | 310,000 | - | | | |
| 54-40-42 | Maintenance & Repairs:Vehicles | 43 | 349 | 1,016 | - | 3,500 | 3,500 | - | | | |
| 54-40-44 | VAC Truck: Maint. & Repair | 12 | 3,304 | 2,622 | - | 5,000 | 15,000 | 10,000 | New vac truck | | |
| 54-40-45 | VAC Truck: Fuel & Oil | 126 | - | - | - | 1,000 | 1,000 | - | | | |
| 54-40-46 | SWPPP | 81,415 | 57,130 | 60,789 | 26,871 | 85,000 | 85,000 | - | | | |
| 54-40-47 | Credit Card Fees | 6,103 | 8,702 | 9,457 | 4,143 | 5,300 | 5,300 | - | | | |
| 54-40-54 | Software | - | - | - | - | 16,930 | 16,930 | - | | | |
| 54-40-59 | Capital Equipment Purchase | 37,725 | 193 | 79,261 | 40,391 | 190,000 | - | (190,000) | Vac trailer purchased in FY26 | | |
| 54-40-74 | Capital Expenses/Projects | - | - | - | - | - | 300,000 | 300,000 | 6000 West project, drying beds for storm drain cleanouts | | |
| 54-40-80 | Indirect Overhead | 20,282 | 18,670 | 27,001 | 26,611 | 26,611 | 28,740 | 2,129 | | | |
| 54-40-81 | NCRS Viewpoint Flood Control | 34,446 | (15,764) | - | - | - | - | - | | | |
| 54-40-85 | Internal Service IT Expense | 1,210 | 1,210 | 1,210 | 2,100 | 2,100 | 2,180 | 80 | | | |
| | TOTAL EXPENDITURES | 747,905 | 506,960 | 670,497 | 410,325 | 1,144,696 | 1,223,394 | 78,698 | | | |
| | Surplus (Deficit) | 240,502 | 544,372 | 359,505 | 71,136 | - | 606 | | | | |

FUND 55

CULINARY WATER FUND

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|-------------------------|-----------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|---|
| Beginning Fund Balance: | | | | | | \$ 2,113,889 | \$ 2,347,078 | | |
| REVENUES | | | | | | | | | |
| 55-30-90 | Transfer from General Fund | 2,965 | (0) | - | - | - | - | - | |
| 55-37-10 | Service Charges | 1,667,874 | 1,737,957 | 1,807,318 | 972,463 | 1,800,000 | 1,900,000 | 100,000 | Growth |
| 55-37-20 | Connection Fees | (8,642) | - | 2,905 | 546 | - | - | - | |
| 55-37-21 | Impact Fees | 47,636 | 149,972 | 38,314 | 10,251 | 55,500 | 15,000 | (40,500) | Building slowing |
| 55-37-30 | Penalties | 320 | 80 | - | 80 | - | - | - | |
| 55-37-31 | Meter Fees | 76,837 | 150,992 | 44,468 | 17,957 | 60,000 | 35,000 | (25,000) | Building slowing |
| 55-37-32 | Acct Set-up/Close | 7,497 | 7,250 | 8,675 | 3,425 | 9,000 | 8,000 | (1,000) | |
| 55-38-10 | Interest Earnings | 58,239 | 124,356 | 84,401 | 23,293 | 78,348 | 50,000 | (28,348) | |
| 55-38-11 | Developer Contributions | - | - | - | - | - | - | - | |
| 55-38-90 | Grant Revenue | 139,213 | 767,575 | 614,342 | - | - | - | - | |
| 55-38-95 | PY Carryover | - | - | - | - | - | 171,000 | 171,000 | Capital projects & well study |
| 55-39-50 | Municipal Contributions | - | 63,385 | 47,222 | - | - | - | - | |
| 55-39-90 | Miscellaneous Revenues | 19,244 | - | - | 160 | - | - | - | |
| TOTAL REVENUES | | 2,011,184 | 3,001,567 | 2,647,643 | 1,028,175 | 2,002,848 | 2,179,000 | 176,152 | |
| EXPENDITURES | | | | | | | | | |
| 55-40-11 | Salaries/Wages Full-Time | 282,506 | 229,904 | 251,147 | 132,299 | 288,517 | 320,544 | 32,027 | Slowing building. Reallocated employee costs. |
| 55-40-12 | Overtime | 16,086 | 10,330 | 11,482 | 6,086 | 15,000 | 15,000 | - | |
| 55-40-13 | Employee Benefits | 135,635 | 99,484 | 117,313 | 62,598 | 144,621 | 166,781 | 22,160 | |
| 55-40-14 | Seasonal Employees | 3,205 | 5,196 | 4,393 | 6,174 | 10,000 | 10,000 | - | |
| 55-40-15 | Salaries/Wages Part-Time | - | - | 10,670 | - | 34,028 | 15,378 | (18,650) | |
| 55-40-17 | Radio Maint. & Tower Rental | 862 | 175 | - | 80 | 400 | 400 | - | |
| 55-40-18 | Mobile Telephones | - | 21 | - | - | - | - | - | |
| 55-40-19 | PW Building Utilities | 2,932 | 3,800 | 3,426 | 1,402 | 3,000 | 3,000 | - | |

| FUND 55 | | | | | | | | | |
|----------------------------|----------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|---|
| CULINARY WATER FUND | | | | | | | | | |
| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
| 55-40-21 | Professional Org. & Training | 1,371 | 2,264 | 1,945 | - | 2,000 | 2,500 | 500 | |
| 55-40-22 | Uniforms & Safety Wear | 957 | 930 | 990 | 885 | 1,250 | 1,750 | 500 | |
| 55-40-23 | Continuing Education | 5,993 | 802 | 5,828 | 198 | 4,500 | 4,500 | - | |
| 55-40-24 | Office Supplies/IT | 145 | 345 | 435 | 185 | 930 | 930 | - | |
| 55-40-25 | Equip.-Repairs & Maintenance | - | 6,120 | 7,926 | 6,002 | 6,643 | 6,643 | - | |
| 55-40-87 | Saving for Cap Asset Replacement | - | - | - | - | 233,189 | - | (233,189) | |
| 55-40-27 | Power For Wells & Lift Station | 132,466 | 197,704 | 198,361 | 145,770 | 215,000 | 215,000 | - | |
| 55-40-28 | Fuel Expense Vehicles | 11,624 | 12,758 | 12,091 | 4,281 | 11,600 | 11,600 | - | |
| 55-40-29 | Mobile Phones | 3,858 | 4,372 | 4,757 | 1,591 | 4,000 | 4,000 | - | |
| 55-40-30 | Water Testing & Notification | 16,242 | 16,191 | 17,553 | 11,451 | 16,000 | 18,500 | 2,500 | |
| 55-40-31 | Engineering & Professional Ser | 120,807 | 133,672 | 141,894 | 83,015 | 140,000 | 170,000 | 30,000 | Council priority - conservation education & aquifer/ well study |
| 55-40-32 | Credit Card Fees | 7,028 | 8,702 | 9,457 | 4,143 | 8,000 | 8,000 | - | |
| 55-40-33 | Insurance Expense | 11,124 | 14,788 | 15,340 | 16,497 | 16,900 | 16,900 | - | |
| 55-40-34 | Equipment Supplies | 606 | 2,356 | 3,572 | 603 | 3,500 | 3,500 | - | |
| 55-40-35 | Blue Stakes Expenses | 1,647 | 2,025 | 1,627 | 1,106 | 1,600 | 1,600 | - | |
| 55-40-36 | Utility Billing | 11,665 | 13,400 | 14,974 | 6,647 | 14,000 | 14,000 | - | |
| 55-40-37 | PW Shop Tools & Supplies | 1,684 | 1,726 | 1,025 | 372 | 1,800 | 2,200 | 400 | |
| 55-40-38 | Pump Station & Booster Repairs | 13,446 | 25,468 | 12,739 | 5,590 | 20,000 | 20,000 | - | |
| 55-40-39 | SCADA Maintenance | 3,202 | 5,541 | 4,708 | 1,694 | 7,500 | 7,500 | - | |
| 55-40-41 | System Repairs | 54,362 | 106,827 | 46,095 | 12,671 | 100,000 | 100,000 | - | |
| 55-40-50 | Capital Expenses Projects | - | 186,637 | 50,000 | (7,623) | 42,000 | 370,000 | 328,000 | Council priority - 4 inch lines upgrades and fencing at wells |
| 55-40-51 | Capital Outlay Equipment | 37,725 | 193 | 64,999 | 40,391 | 50,000 | - | (50,000) | Nothing planned in CIP |
| 55-40-52 | Well Maintenance | 13,494 | 380 | 11,961 | 1,363 | 20,000 | 20,000 | - | |
| 55-40-54 | Software | - | - | - | 150 | 16,930 | 16,930 | - | |
| 55-40-55 | Water Meter Purchases | 71,165 | 79,135 | 112,346 | 248,746 | 370,000 | 370,000 | - | |
| 55-40-74 | Water Share Assessments | - | - | - | - | 1,600 | 1,600 | - | |
| 55-40-76 | Bad Debt Expense | 11 | 19 | 2 | 7 | 50 | 50 | - | |
| 55-40-77 | Pressure Reducing Valves | - | 830 | 91 | 16 | 2,500 | 2,500 | - | |
| 55-40-78 | Grants Capital Outlay | 234,352 | 1,535,151 | 723,785 | 19,723 | - | - | - | |
| 55-40-79 | Cross Connection Control Program | 10,835 | - | 1,929 | 1,266 | 7,500 | 7,500 | - | |
| 55-40-80 | Indirect Overhead | 47,019 | 60,231 | 45,112 | 45,870 | 45,870 | 49,540 | 3,670 | |

| FUND 55 | | | | | | | | | | |
|----------------------------|--------------------------------|------------------|------------------|------------------|-----------------|------------------|------------------|------------------|--|--|
| CULINARY WATER FUND | | | | | | | | | | |
| | | ACTUALS | ACTUALS | ACTUALS | MID-YEAR | ADOPTED | PROPOSED | CHANGE | | |
| ACCT | DESCRIPTION | FY2023 | FY2024 | FY2025 | ACTUALS | BUDGET | BUDGET | FY2026 | | |
| | | | | | DEC 2025 | FY2026 | FY2027 | TO FY2027 | NOTES | |
| 55-40-81 | Valve Collar Maint | - | 2,629 | 12,167 | 1,425 | 13,000 | 13,000 | - | | |
| 55-40-82 | Hydrant Replacement | - | 92,283 | 57,550 | 48,945 | 60,000 | 85,000 | 25,000 | Council priority - replacement of old hydrants | |
| 55-40-83 | Galvanized Service Replacement | - | 21,053 | 23,074 | 7,616 | 33,000 | 33,000 | - | | |
| 55-40-84 | Meter Maint & Battery Replace | - | 4,003 | 10,344 | 9,276 | 22,000 | 22,000 | - | | |
| 55-40-85 | Equipment Rental & Maintenance | 6,592 | 6,879 | 10,030 | - | 9,500 | 9,500 | - | | |
| 55-40-86 | Internal Service IT Expense | 2,370 | 2,370 | 2,370 | 3,720 | 3,720 | 3,320 | (400) | | |
| 55-40-99 | GASB 68 Benefits Expense | - | (9,398) | 15,764 | - | 1,200 | 1,200 | - | | |
| 55-40-XX | Chemicals | - | - | - | - | - | 33,000 | 33,000 | Chlorination if required. | |
| | TOTAL EXPENDITURES | 1,263,013 | 2,887,298 | 2,041,272 | 932,229 | 2,002,848 | 2,178,366 | 142,518 | | |
| | Surplus (Deficit) | 748,171 | 114,269 | 606,371 | 95,946 | - | 634 | | | |

FUND 56

UTILITY TRANSPORTATION FUND

| ACCT | DESCRIPTION | ACTUALS FY2023 | ACTUALS FY2024 | ACTUALS FY2025 | MID-YEAR ACTUALS DEC 2025 | ADOPTED BUDGET FY2026 | PROPOSED BUDGET FY2027 | CHANGE FY2026 TO FY2027 | NOTES |
|---------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|------------------------------|-------------------------------|---------------------|
| Beginning Fund Balance: | | | | | | \$ 615,317 | \$ 602,602 | | |
| REVENUES | | | | | | | | | |
| 56-37-10 | Utility Transportation Fee | 1,133,066 | 1,181,807 | 1,222,281 | 625,784 | 1,224,000 | 1,350,000 | 126,000 | Study imminent |
| 56-38-10 | Interest Earnings | 39,781 | 59,934 | 56,141 | 17,759 | 12,389 | 20,000 | 7,611 | |
| 56-38-95 | PY Carryover Budgeted | - | - | - | - | 12,715 | - | (12,715) | |
| TOTAL REVENUES | | 1,172,847 | 1,241,741 | 1,278,422 | 643,542 | 1,249,104 | 1,370,000 | 133,611 | |
| EXPENDITURES | | | | | | | | | |
| 56-40-11 | Salaries/Wages Full-Time | 54,467 | 58,413 | 78,215 | 35,377 | 79,874 | 81,081 | 1,207 | |
| 56-40-12 | Overtime | 2,400 | 3,885 | 2,346 | 940 | - | - | - | |
| 56-40-13 | Employee Benefits | 24,503 | 29,575 | 41,033 | 14,064 | 41,800 | 42,430 | 630 | |
| 56-40-14 | Salaries/Wages Part-Time | - | - | - | - | - | - | - | |
| 56-40-36 | Utility Billing | 9,465 | 13,400 | 15,352 | 6,647 | 14,430 | 14,430 | - | |
| 56-40-38 | Professional & Tech. Services | - | - | - | - | 125,000 | 50,000 | (75,000) | Fee study |
| 56-40-45 | Credit Card Fees | 6,103 | 8,702 | 9,457 | 4,143 | 8,000 | 8,000 | - | |
| 56-40-70 | Road Fee Projects | 846,888 | 1,308,511 | 875,555 | 26,963 | 980,000 | 1,173,000 | 193,000 | LTAP study imminent |
| 56-40-86 | Internal Service IT Expense | | | | | | 610 | 610 | |
| TOTAL EXPENDITURES | | 943,825 | 1,422,486 | 1,021,957 | 88,133 | 1,249,104 | 1,369,551 | 120,447 | |
| Surplus (Deficit) | | 229,022 | (180,745) | 256,464 | 555,410 | - | 449 | | |

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

Changes from Adopted Tentative Budget to Proposed Interim Budget

General Fund:

| General Fund Revenues | | Previous Amount | Change | New Amount |
|---------------------------|---------------------------------------|-----------------|----------------|------------|
| 10-30-93 | Transfer from Cemetery Perpetual Care | - | 49,015 | 49,015 |
| 10-31-10 | Property Tax - Current Year | 2,203,343 | (20,808) | |
| 10-38-91 | Lone Peak Assessment Refund | 288,938 | 603 | 289,541 |
| 10-38-94 | Alpine Reimbursement | 93,017 | 47 | 93,064 |
| 10-39-90 | Use of Prior Year Fund Balance | 80,000 | 100,000 | 180,000 |
| Total Revenues | | | 128,857 | |
| General Fund Expenditures | | Previous Amount | Change | New Amount |
| 10-41-13 | Council Employee Benefits | 1,636 | 195 | 1,831 |
| 10-41-14 | Council PT Salares | 16,934 | 2,016 | 18,950 |
| 10-41-21 | Council Professional Services | 35,000 | 2,100 | 37,100 |
| 10-42-13 | Court Benefits | 16,883 | 10 | 16,893 |
| 10-42-14 | Court PT Wages | 88,814 | 106 | 88,920 |
| 10-43-11 | Admin Wages | 207,803 | 400 | 208,203 |
| 10-43-13 | Admin Benefits | 89,283 | 104 | 89,387 |
| 10-43-14 | Admin PT Wages | 33,109 | 106 | 33,215 |
| 10-44-11 | HR Wages | 50,303 | 594 | 50,897 |
| 10-44-13 | HR Benefits | 26,143 | 138 | 26,281 |
| 10-46-11 | Finance Wages | 58,135 | 704 | 58,839 |
| 10-46-13 | Finance Benefits | 25,286 | 167 | 25,453 |
| 10-48-11 | Treasurer Wages | 59,554 | 591 | 60,145 |
| 10-48-13 | Treasurer Benefits | 37,967 | 202 | 38,169 |
| 10-48-14 | Treasurer PT Wages | 12,394 | 667 | 13,061 |
| 10-52-11 | Planning Wages | 74,947 | 3,645 | 78,592 |
| 10-52-13 | Planning Benefits | 38,073 | 847 | 38,920 |
| 10-53-13 | Communications Benefits | 4,023 | 44 | 4,067 |
| 10-53-14 | Communications PT Wages | 18,931 | 459 | 19,390 |
| 10-53-26 | Website Add-in | 18,665 | 8,425 | 27,090 |
| 10-54-31 | Lone Peak Police Assessment | 3,342,158 | (1,877) | 3,340,281 |
| 10-57-11 | Lone Peak Admin Assessment | 283,635 | 1,343 | 284,978 |
| 10-57-31 | Lone Peak Fire Assessment | 2,689,615 | 6,278 | 2,695,893 |
| 10-60-11 | Streets Wages | 136,222 | 105 | 136,327 |
| 10-60-13 | Streets Benefits | 71,969 | 25 | 71,994 |
| 10-60-47 | Tools and Supplies | 6,000 | 400 | 6,400 |
| 10-66-11 | Engineer Wages | 80,369 | 419 | 80,788 |
| 10-66-13 | Engineer Benefits | 33,796 | 99 | 33,895 |
| 10-70-11 | Parks Salaries | 436,151 | 13,493 | 449,644 |
| 10-70-13 | Parks Benefits | 269,930 | 21,685 | 291,615 |
| 10-70-15 | Parks PT Wages | 196,213 | 50 | 196,263 |
| 10-70-40 | Tools and Supplies | 4,000 | 400 | 4,400 |
| 10-72-11 | Events Salaries | 66,339 | 1,908 | 68,247 |
| 10-72-13 | Events Benefits | 29,500 | 489 | 29,989 |
| 10-72-14 | Events PT Salaries | 23,202 | 477 | 23,679 |
| 10-72-35 | Community Center Utilities | 5,000 | 2,500 | 7,500 |
| 10-72-63 | Community Enrichment | 50,000 | 3,000 | 53,000 |
| 10-73-11 | Garbage Wages | 10,595 | 149 | 10,744 |
| 10-73-13 | Garbage Benefits | 7,397 | 96 | 7,493 |
| 10-73-14 | Garbage PT Wages | 8,216 | 639 | 8,855 |
| 10-73-49 | North Pointe Tipping Fees | 377,500 | 5,720 | 383,220 |
| Total Expenditures | | | 78,918 | |
| Total General Fund | | | 49,939 | |

Changes from Adopted Tentative Budget to Proposed Interim Budget

| Cemetery Fund: | | | | |
|--|--|-----------------|-----------------|------------|
| Cemetery Fund Revenues | | | | |
| | | Previous Amount | Change | New Amount |
| 21-32-01 | Cemetery Plot Sales | 331,800 | 37,920 | 369,720 |
| 21-32-04 | Opening/Closing | 15,000 | 11,100 | 26,100 |
| | Total Revenues | | <u>49,020</u> | |
| Cemetery Fund Expenditures | | | | |
| | | Previous Amount | Change | New Amount |
| 21-43-11 | Wages | 111,401 | 466 | 111,867 |
| 21-43-13 | Benefits | 53,383 | (161) | 53,222 |
| 21-43-14 | Seasonal Wages | 22,000 | 6,208 | 28,208 |
| 21-43-15 | PT Wages | 32,125 | (2,800) | 29,325 |
| 21-43-30 | Uniforms | - | 1,500 | 1,500 |
| 21-90-90 | Transfer to General Fund | - | 49,015 | 49,015 |
| | Total Expenditures | | <u>54,228</u> | |
| | Total Cemetery Fund | | <u>(5,208)</u> | |
| Library Fund: | | | | |
| Library Fund Revenues | | | | |
| | | Previous Amount | Change | New Amount |
| 22-31-10 | Property Taxes | 332,386 | (2,386) | 330,000 |
| | Total Revenues | | <u>(2,386)</u> | |
| Library Fund Expenditures | | | | |
| | | Previous Amount | Change | New Amount |
| 22-43-11 | Wages | 169,113 | 890 | 170,003 |
| 22-43-13 | Benefits | 119,480 | 950 | 120,430 |
| 22-43-XX | Seasonal Employees | 5,000 | (200) | 4,800 |
| 22-43-14 | PT Wages | 165,965 | 7,683 | 173,648 |
| | Total Expenditures | | <u>9,323</u> | |
| | Total Library Fund | | <u>(11,709)</u> | |
| Building and Development Fund: | | | | |
| Building and Development Fund Revenues | | | | |
| | | Previous Amount | Change | New Amount |
| 24-39-90 | PY Carryover | 265,000 | 7,500 | 272,500 |
| | Total Revenues | | <u>7,500</u> | |
| Building and Development Fund Expenditures | | | | |
| | | Previous Amount | Change | New Amount |
| 24-52-11 | Planning Wages | 207,658 | 3,801 | 211,459 |
| 24-52-13 | Planning Benefits | 104,453 | 1,010 | 105,463 |
| 24-52-14 | Planning PT Wages | 18,385 | 1,306 | 19,691 |
| 24-59-11 | Building Wages | 84,859 | 425 | 85,284 |
| 24-59-13 | Building Benefits | 42,791 | 165 | 42,956 |
| 24-59-14 | Building PT Wages | 9,272 | 673 | 9,945 |
| | Total Expenditures | | <u>7,380</u> | |
| | Total Building and Development Fund | | <u>120</u> | |

Changes from Adopted Tentative Budget to Proposed Interim Budget

| Sewer Fund: | | | | |
|---|---|------------------------|----------------|-------------------|
| Sewer Fund Revenues | | Previous Amount | Change | New Amount |
| 52-38-95 | PY Carryover | 585,000 | 1,000 | 586,000 |
| | Adjustment due to pay plan implementation | - | - | - |
| | Total Revenues | | 1,000 | |
| Sewer Fund Expenditures | | Previous Amount | Change | New Amount |
| 52-40-11 | Wages | 212,389 | 1,019 | 213,408 |
| 52-10-13 | Benefits | 121,170 | 335 | 121,505 |
| 52-40-14 | PT Wages | 14,382 | 996 | 15,378 |
| 52-40-34 | Tools and Supplies | 2,000 | 400 | 2,400 |
| | Proper accounting of costs | | | |
| | Total Expenditures | | 2,750 | |
| | Total Sewer Fund | | (1,750) | |
| Pressurized Irrigation Fund: | | | | |
| Pressurized Irrigation Fund Revenues | | Previous Amount | Change | New Amount |
| | | - | - | - |
| | Total Revenues | | - | |
| Pressurized Irrigation Fund Expenditures | | Previous Amount | Change | New Amount |
| 53-40-11 | Wages | 266,732 | 1,157 | 267,889 |
| 53-10-13 | Benefits | 133,358 | 1,295 | 134,653 |
| 53-40-14 | PT Wages | 14,382 | 996 | 15,378 |
| 53-40-87 | Capital Asset Savings | 395,000 | (4,000) | 391,000 |
| 54-40-37 | Tools and Supplies | 1,500 | 400 | 1,900 |
| | Proper accounting of costs | | | |
| | Total Expenditures | | (152) | |
| | Total Pressurized Irrigation Fund | | 152 | |
| Storm Sewer Fund: | | | | |
| Storm Sewer Fund Revenues | | Previous Amount | Change | New Amount |
| 54-38-95 | PY Carryover Budgeted | 261,000 | 13,000 | 274,000 |
| | Adjustment due to pay plan implementation | - | - | - |
| | Total Revenues | | 13,000 | |
| Storm Sewer Fund Expenditures | | Previous Amount | Change | New Amount |
| 54-40-11 | Wages | 166,811 | 1,019 | 167,830 |
| 54-10-13 | Benefits | 91,857 | 1,269 | 93,126 |
| 54-40-14 | PT Wages | 61,972 | 10,666 | 72,638 |
| | Proper accounting of costs | | | |
| | Total Expenditures | | 12,954 | |
| | Total Storm Sewer Fund | | 46 | |

Changes from Adopted Tentative Budget to Proposed Interim Budget

| Culinary Water Fund: | | | | |
|--|--|-----------------|-----------------------|------------|
| Culinary Water Fund Revenues | | Previous Amount | Change | New Amount |
| 55-38-95 | Prior Year Carryover | 150,000 | 21,000 | 171,000 |
| | Adjustement for employee turnover | - | - | - |
| | Total Revenues | | <u>21,000</u> | |
| Culinary Water Fund Expenditures | | Previous Amount | Change | New Amount |
| 55-40-11 | Wages | 316,883 | 3,661 | 320,544 |
| 55-10-13 | Benefits | 148,217 | 18,564 | 166,781 |
| 55-40-14 | PT Wages | 14,382 | 996 | 15,378 |
| 55-40-37 | Tools and Supplies | 1,800 | 400 | 2,200 |
| | Total Expenditures | | <u>23,621</u> | |
| | Total Culinary Water Fund | | <u>(2,621)</u> | |
| Utility Transportation Fund: | | | | |
| Utility Transportation Fund Revenues | | Previous Amount | Change | New Amount |
| | | - | - | - |
| | Total Revenues | | <u>-</u> | |
| Utility Transportation Fund Expenditures | | Previous Amount | Change | New Amount |
| 56-40-11 | Wages | 80,976 | 105 | 81,081 |
| 56-10-13 | Benefits | 42,405 | 25 | 42,430 |
| | Total Expenditures | | <u>130</u> | |
| | Total Utility Transportation Fund | | <u>(130)</u> | |



CITY COUNCIL AGENDA REPORT

ITEM #3h

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Rob Patterson, City Attorney/Planning & Zoning Administrator
SPONSORED BY: MNG Highland Development
SUBJECT: Highland Mains Signage - Development Agreement Amendment
TYPE: Land Use (Legislative)

PURPOSE:

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

STAFF RECOMMENDATION:

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

PRIOR COUNCIL DIRECTION:

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

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

On June 2, 2026, the Council discussed the proposed amendment to signage and held a public hearing. The Council generally indicated support for the amendments as recommended by the Planning Commission, but continued the item in order to be able to hear from the applicant prior to making a final decision.

BACKGROUND:

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

agreement, rather than the development code. The proposed amendments related to CCF signs would allow:

- 15 feet high, a reduction from 25 feet
- No stone base, but rather faux wood (the Commission and Council both desired to keep the stone base requirement)
- 3 CCF signs: 1 on Alpine Highway, 2 on SR-92, which is an increase of 1 sign. (the Commission and Council both indicated a preference to allow 2 signs in order to reduce the height of the sign)

If the proposed amendment is not adopted, Highland Mains will be required to comply with the requirements of the development code and could build a 25-foot tall sign.

NEW PROPOSED WALL AMENDMENT

While this item was pending, staff received an inquiry from the future developer of the northern lots of the project (lots 2 & 3). That developer, Drew Parcell, is in discussion with the Church of Jesus Christ of Latter-day Saints regarding potential acquisition of a portion of the adjacent ballfield. It is currently uncertain whether that deal will be completed, and even if it is, any redevelopment of the property for commercial purposes would require a rezone with a public notice and hearing process, which again means development of the ballfield is uncertain. This process will take some time to complete, if it occurs at all.

However, the current development agreement requires MNG/Mid-Town to build a masonry wall along the northern boundary line of the Highland Mains development prior to receiving a certificate of occupancy for any building within the development. They have no issues with this requirement and are willing to install this fence and in fact have begun work to do so. However, given the potential change to the scope of the development with the potential acquisition of the church property, the northern boundary of the development may change. If it does, the developer would have to tear out the newly installed wall and reinstall it along the new boundary.

To avoid this, Mr. Parcell has asked that the City consider amending the current requirement to build a wall before any certificates of occupancy are issued. He asks that the City allow MNG/Mid-Town to obtain certificates of occupancy for their current buildings under construction in lot 4 (center buildings), and in exchange, he would agree that he could not obtain any certificates of occupancy for his buildings on lots 2 and 3 until he completes the wall. This shifts the responsibility from the wall from MNG/Mid-Town to Mr. Parcell.

Staff is not concerned with this adjustment. It does delay completion of the wall, but that does not seem like an overriding concern since the soon to be completed buildings are not directly near the wall. The City will still require a wall be built, but this amendment would allow some flexibility on timing to allow for the completion of any changes regarding the adjacent church property. If that property ultimately is not acquired, then the original wall requirement will still apply. And if the church property is acquired and development approved, making the change now will avoid needing to amend the development agreement again and avoid forcing the developers to expend time and resources building, demolishing, and then rebuilding a wall.

PLANNING COMMISSION ACTION

The Planning Commission discussed the proposal and indicated a preference to allow two CCF signs in exchange for the reduction in the CCF sign height to better align with other monument and CCF signs in the city. The Commission also preferred the original short and wide monument sign, and believed it better matched Highland Mains' design aesthetic. The Commission voted 7-0 to recommend approval of

the amendment to the Development Agreement with three stipulations:

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

These stipulations have been incorporated into the draft development agreement presented with this item and reflected in red-line markups in the proposed new signage exhibit. The revised development agreement and red-lined exhibit have been shared with the applicant for them to review prior to this meeting. The original exhibit and proposed signage as requested by the applicant are also included for Council to review. The proposed changes regarding the perimeter masonry wall were not presented to the Commission, however, as this is a legislative item, the Council can generally amend any portion of a proposed legislative item it deems appropriate after receiving a general recommendation, even if the amendments were not specifically proposed to the Commission.

The Planning Commission did not review the wall amendment as that request came in after the Planning Commission meeting.

STAFF REVIEW

The style, height, and number of signs is a policy question for the Commission and Council to consider. Staff does not believe the changes to the non-CCF signs are significant, so staff has no objection to those changes. Staff supports the recommendation of the Commission on the signage changes and the indication from the Council to adopt those recommendations.

As to timing of the wall, staff believes allowing some flexibility in timing, but still mandating that the wall be built before development is complete, helps avoid wasting time and resources.

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

FISCAL IMPACT:

No anticipated fiscal impact.

MOTION:

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

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

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

ATTACHMENTS:

1. Narrative_Highland Signage
2. First Amendment to Development Agreement
3. Highland Marketplace Development Agreement - Second Amendment (From PC, w Fence)
4. Final Proposed Exhibit - Highland Mains 2026-04-29_Redline

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

FIRST AMENDMENT TO DEVELOPMENT AGREEMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

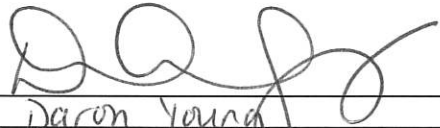
12. Setbacks. The setback area for all buildings and structures shall be a minimum of twenty (20) feet from the northern and western property lines or one hundred (100) feet from any wall of a home or residence (excluding the garage or other ancillary buildings) on adjacent property. The setback area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

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

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

[Signatures and acknowledgments on the following pages]

MNG HIGHLAND DEVELOPMENT, LLC,
a California limited liability company


By: Daron Young
Its: Authorized Signer


STATE OF _____)
: ss.
COUNTY OF _____)

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

Notary Public

*see attached California
Notary acknowledgment*

SBP HOLDINGS REVERSE, LLC,
a Utah limited liability company


By: _____
Its: _____

STATE OF Utah)
: ss.
COUNTY OF Utah)

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

Notary Public



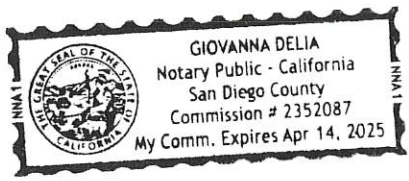
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

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

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

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

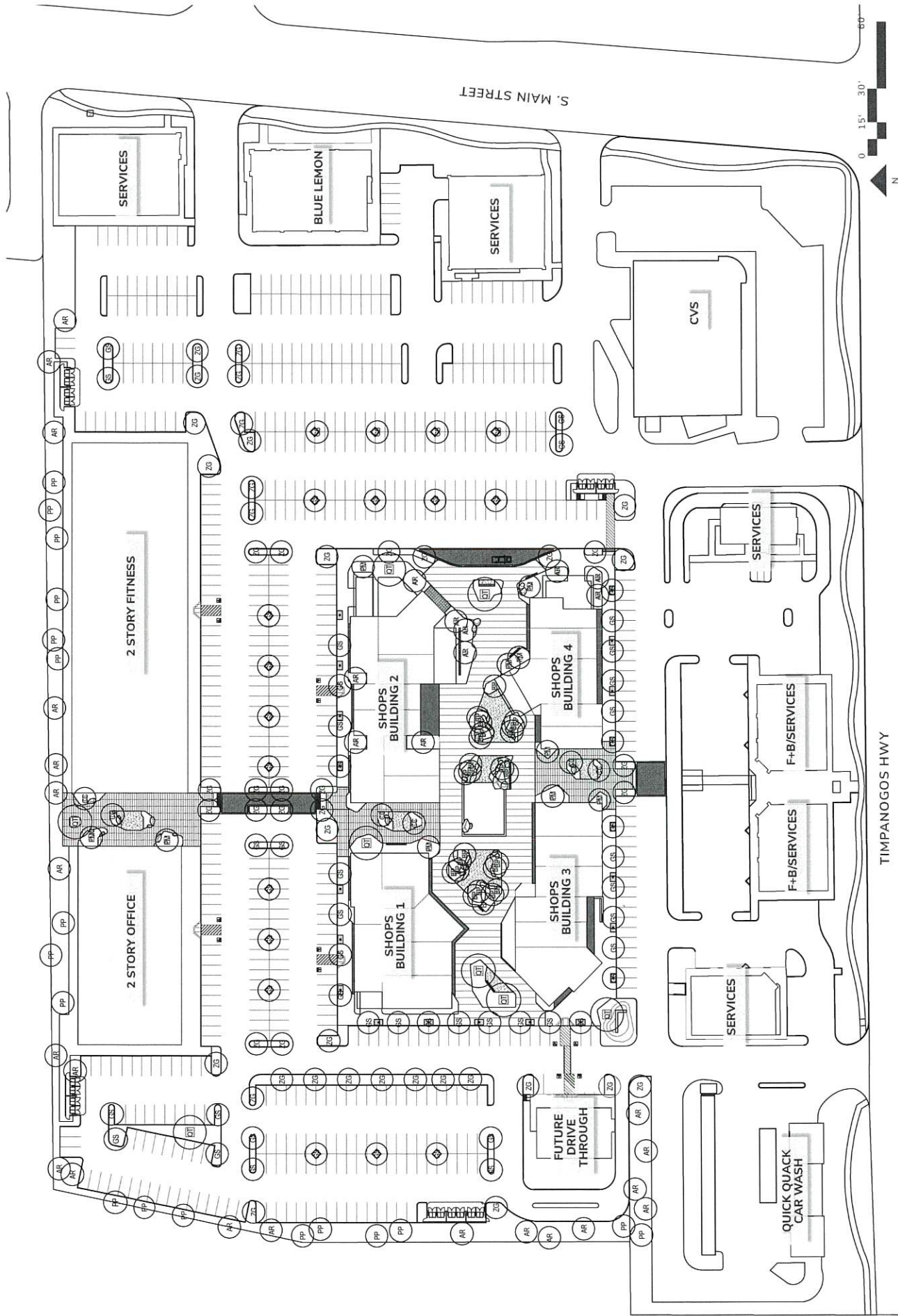
WITNESS my hand and official seal.



Giovanna Delia

Notary Public in and for
said County and State

EXHIBIT "A"
LANDSCAPING PLAN



SUBJECT
LANDSCAPE PLAN

PHASE
Schematic Design
Date: November 30, 2022

PROJECT
CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKETPLACE
No: 22084



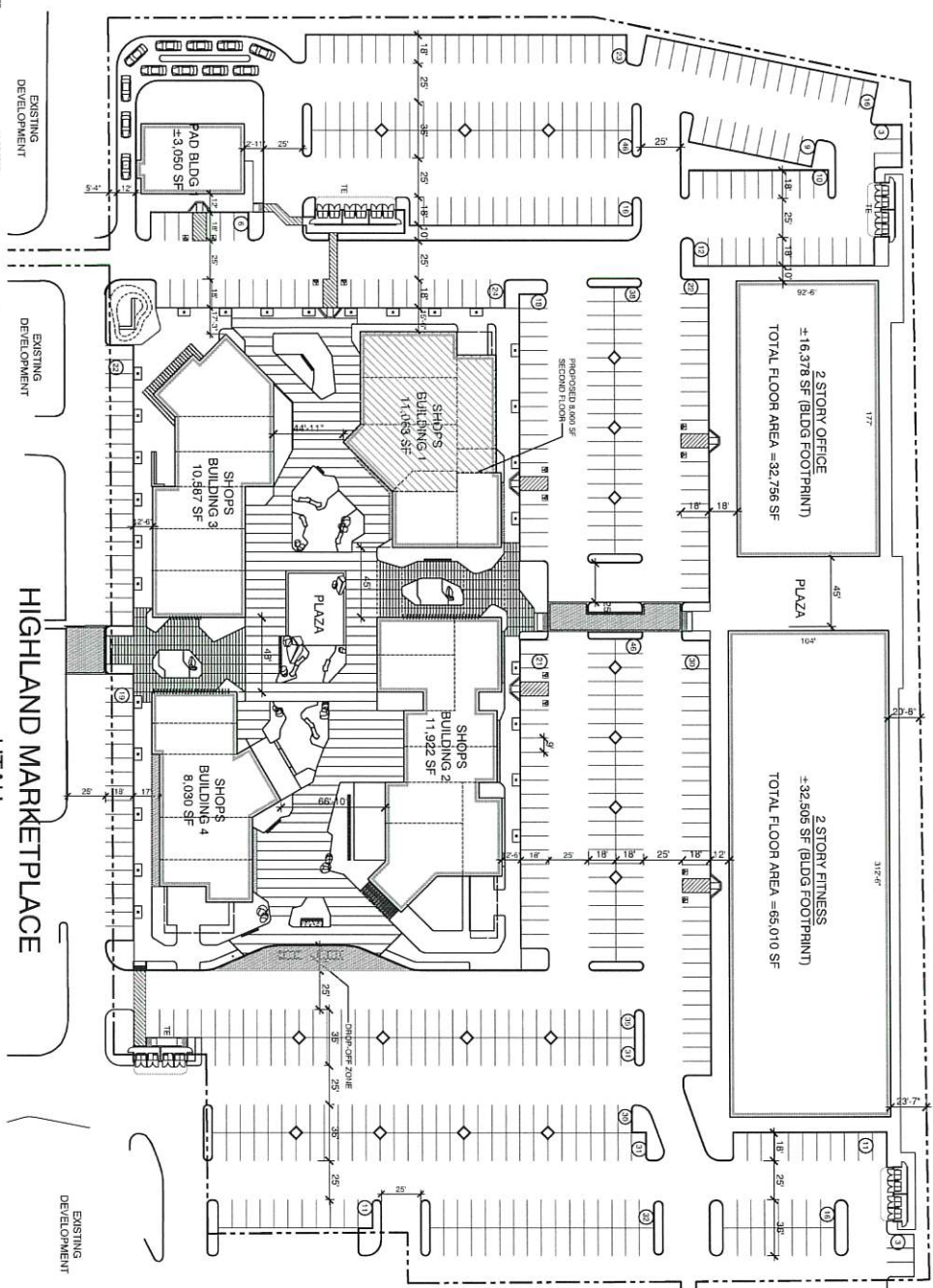
GROUNDLEVEL + **MNG** LANDSCAPE ARCHITECTURE

EXHIBIT "B"
APPROVED SITE PLANS

DATE: 11.28.2022
 DATE: 22.09.2021
 REVISIONS:



SITE PLAN SP-01



HIGHLAND MARKETPLACE
 UTAH

EXISTING DEVELOPMENT

EXISTING DEVELOPMENT

EXISTING DEVELOPMENT

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



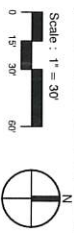
megarchitect.com

PROJECT INFORMATION
 SITE SUMMARY:

| SITE AREA | |
|------------------------|-------------------|
| SITE AREA | 1.84 AC 4,411,117 |
| LAND TO BUILDING RATIO | 50.33% / 1 |
| COVERAGE | 22.75% |
| PARKING REQUIREMENT | |
| OFFICE BLDG @ 41,000 | 76 STALLS |
| OFFICE BLDG @ 41,000 | 32,798 SF |
| OFFICE BLDG @ 41,000 | 131 STALLS |
| OFFICE BLDG @ 41,000 | 179 STALLS |
| TOTAL REQUIRED | 142,618 SF |
| TOTAL PROVIDED | 576 STALLS |
| PARKING RATIO | 4.07/1000 |

EXHIBIT "B" (continued)

DATE: 11.23.2022
 MDCG JOB #: 22-065-01
 REVISIONS:
 DATE:
 DATE:

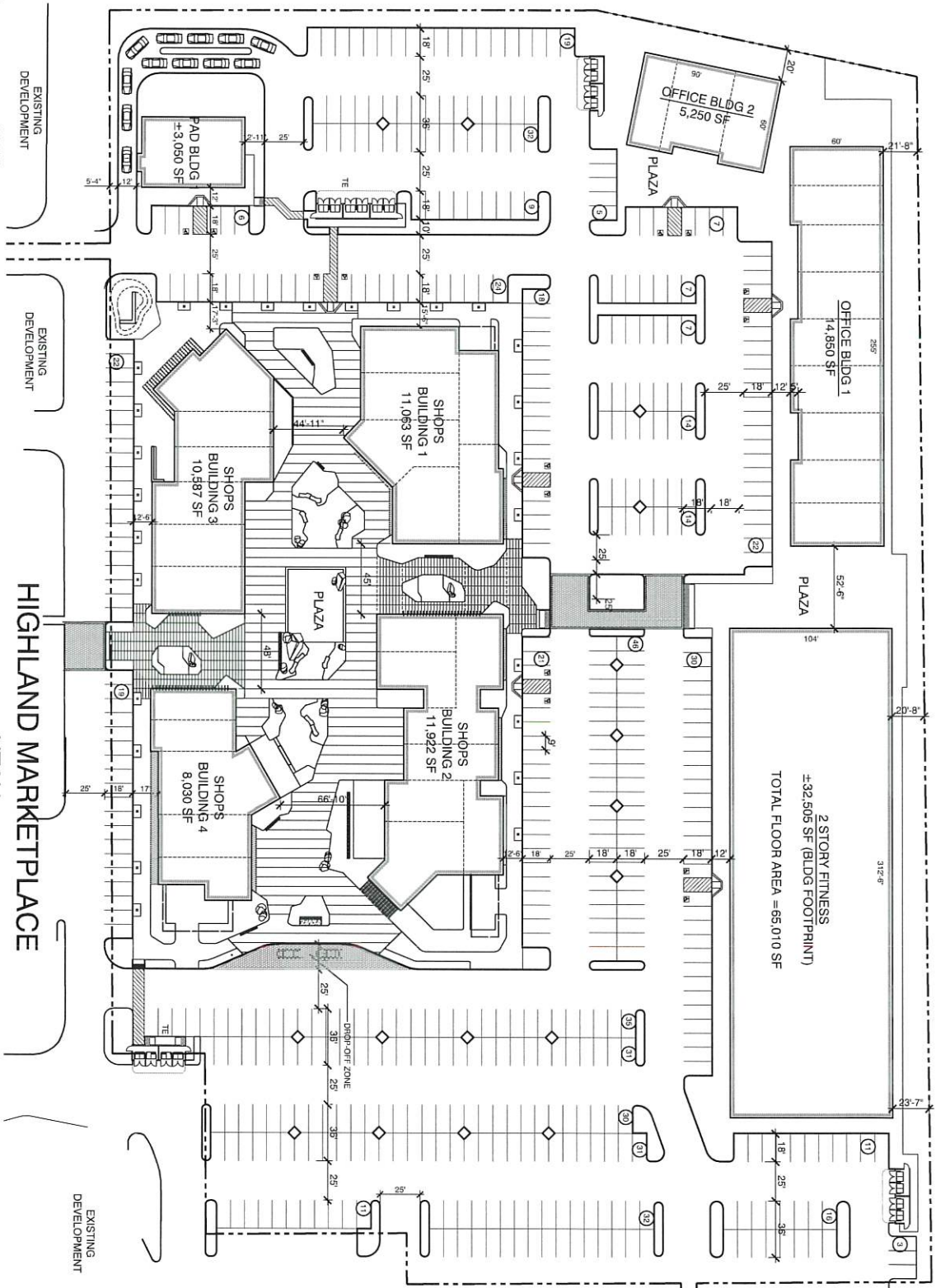


Scale: 1" = 30'
 0 15 30

CONTRACT INFORMATION: MDCG ALL RIGHTS RESERVED.
 NOTE: This information is considered a review and is subject to change without notice. The information is provided for informational purposes only and is not intended to be used for any other purpose. Any and all errors are permitted by the architect.

HIGHLAND MARKETPLACE UTAH

SITE PLAN SP-02



PROJECT INFORMATION SITE SUMMARY:

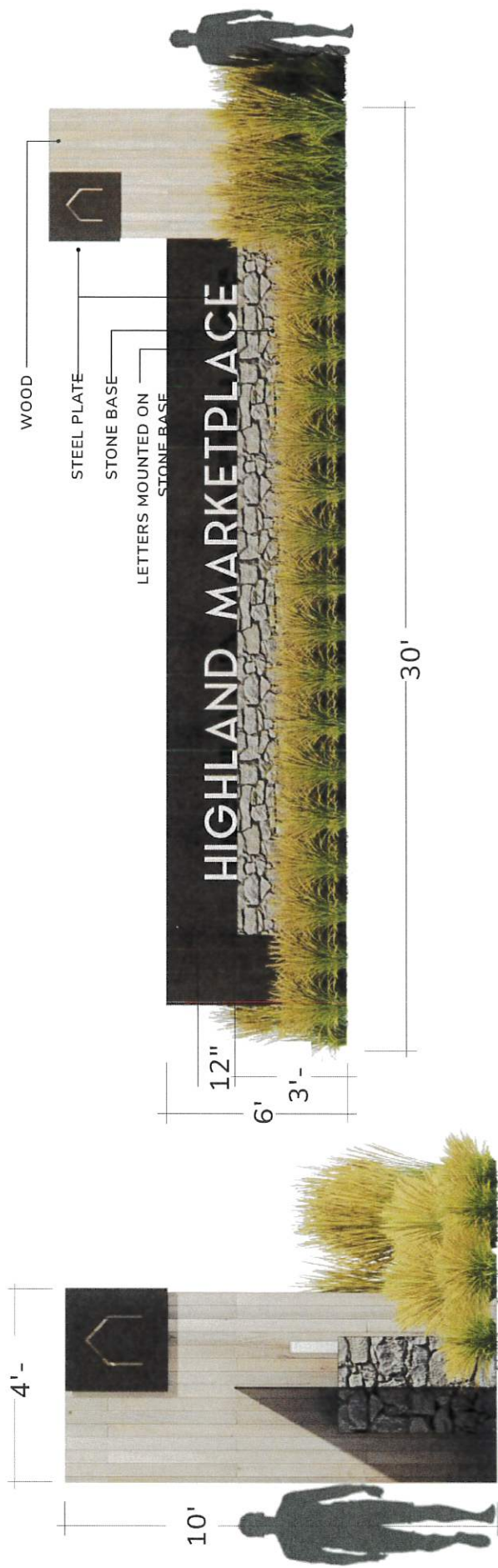
| | | |
|--------------------------------|------------|-------------|
| SITE AREA | ± 9.44 AC | ± 411,117 |
| BUILDING AREA (BLDG FOOTPRINT) | 97,257 SF | 3,227.1 |
| LAND TO BUILDING RATIO | 3,227.1 | 23.65% |
| COVERAGE | | |
| PARKING REQUIREMENT | | |
| USE | BLDG AREA | REQD STALLS |
| OFFICE CENTER @ 411/1000 | 20,100 SF | 80 STALLS |
| MARKET/RETAIL SHOPS @ 411/1000 | 44,852 SF | 179 STALLS |
| TOTAL BLDG AREA | 129,762 SF | |
| TOTAL PARKING REQUIRED | | |
| PARKING PROVIDED | 570 STALLS | |
| PARKING RATIO: | 4,007/1000 | |

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



mgarchitecturc.com

EXHIBIT "C"
SIGNAGE PLANS



SCALE: NTS

SUBJECT
ENTRY MONUMENT
SIGNAGE

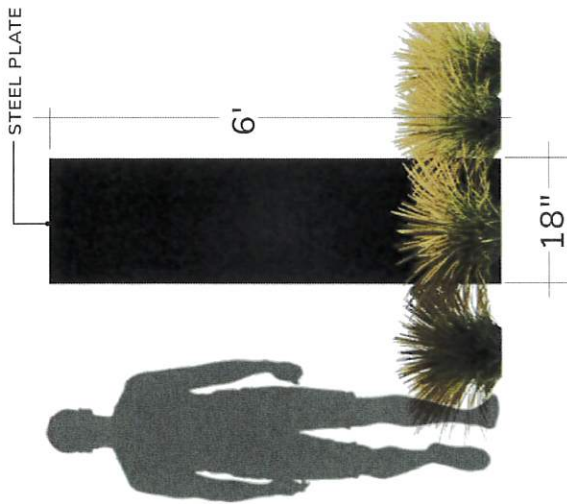
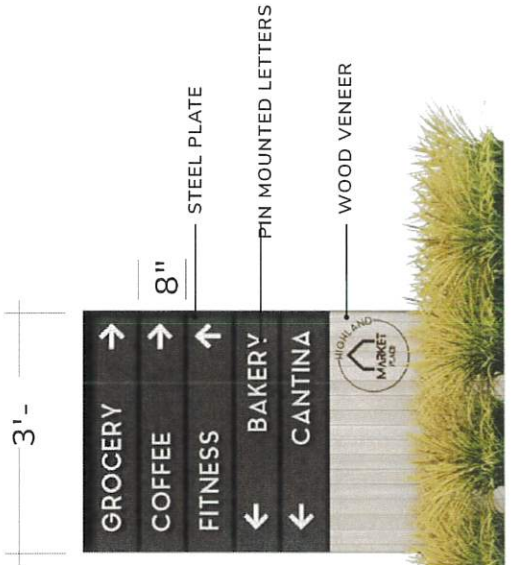
PHASE
Schematic Design
Date: November 30, 2022

PROJECT
HIGHLAND MARKETPLACE
No: 22084

CITY OF HIGHLAND, UTAH



GROUNDLEVEL + **MNG** LANDSCAPE ARCHITECTURE



SCALE: NTS

PROJECT
HIGHLAND MARKETPLACE
 No: 22084

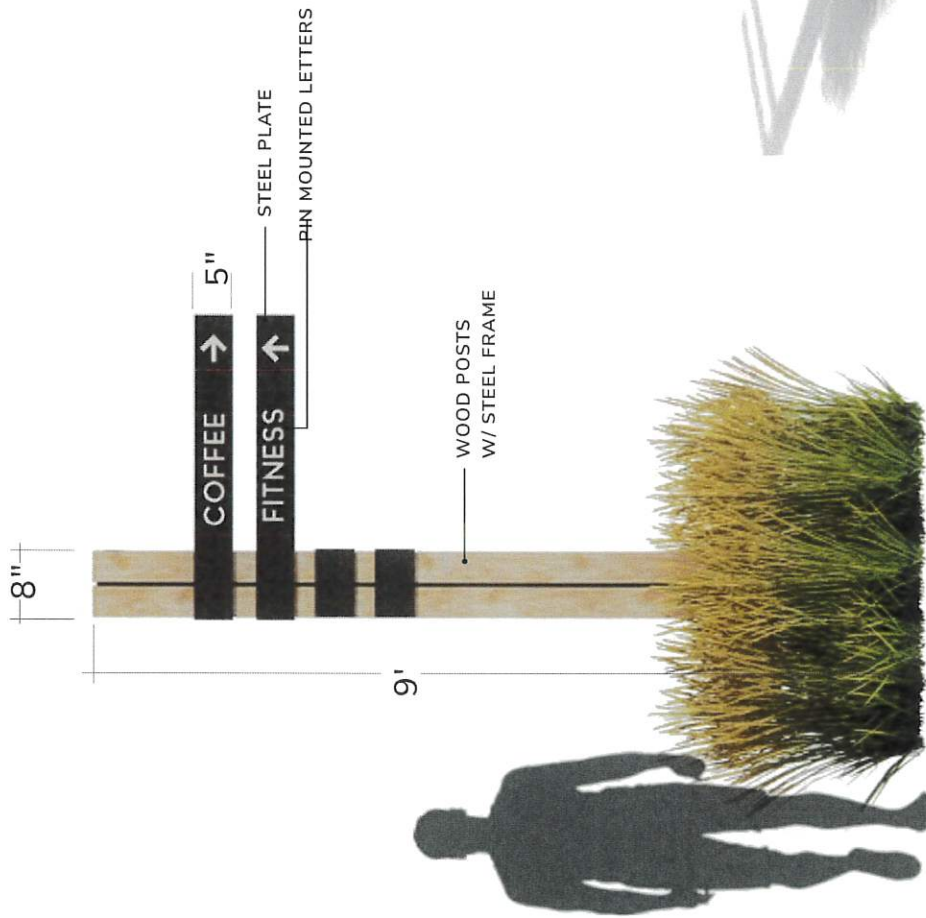
CITY OF HIGHLAND, UTAH

PHASE
 Schematic Design
 Date: November 30, 2022

SUBJECT
SECONDARY SIGNAGE



GROUNDLEVEL +
 LANDSCAPE ARCHITECTURE



SCALE: NTS

PHASE
Schematic Design
Date: November 30, 2022

SUBJECT

PEDESTRIAN SIGNAGE

PROJECT

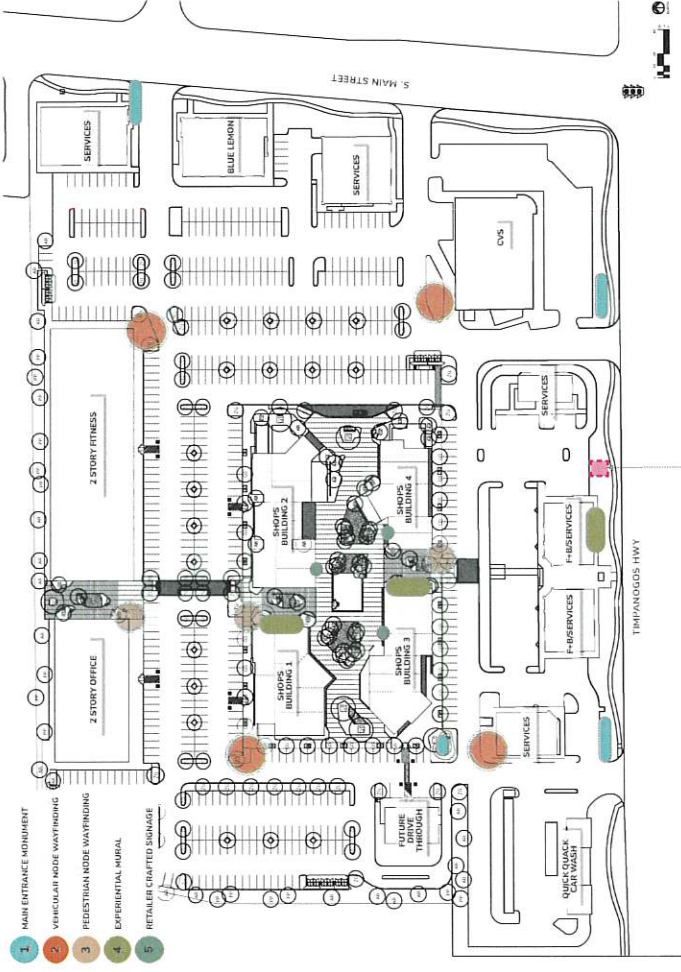
HIGHLAND MARKETPLACE
CITY OF HIGHLAND, UTAH

NO: 22084

GROUNDLEVEL + MKG REGIONAL GROUP



GROUNDLEVEL +
LANDSCAPE ARCHITECTURE



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



SUBJECT
MONUMENTATION &
WAYFINDING

PHASE
Schematic Design
Date: November 30, 2022

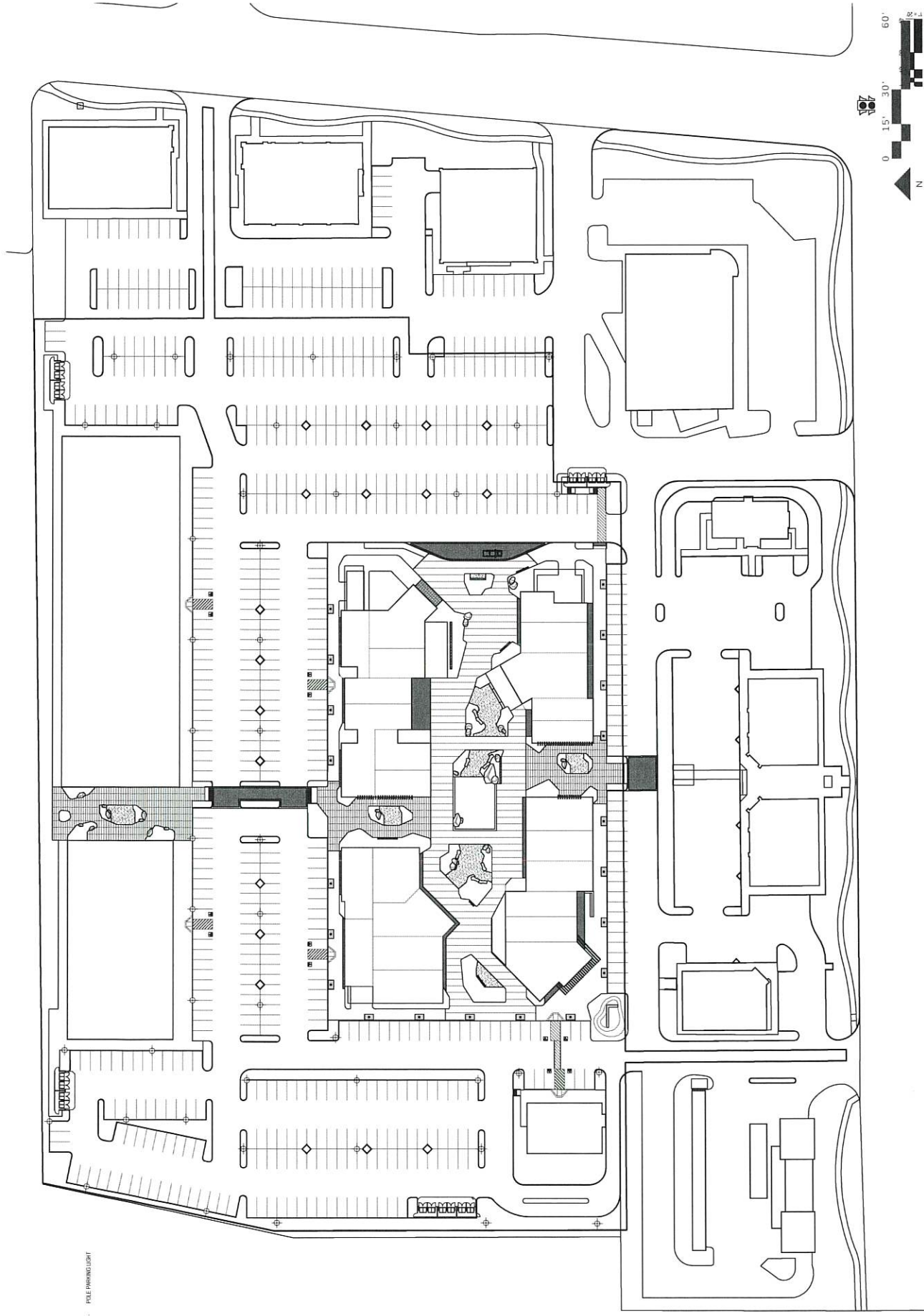
CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKETPLACE
NO: 22084



GROUNDLEVEL + LANDSCAPE ARCHITECTURE

EXHIBIT "D"
LIGHTING PLAN



SUBJECT
PARKING LOT LIGHTING PLAN

PHASE
 Schematic Design
 Date: November 30, 2022

CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKETPLACE
 No: 22084



GROUNDLEVEL + **LANDSCAPE ARCHITECTURE**

FIXTURE TYPE: _____

PROJECT NAME: _____



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

FEATURES:

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

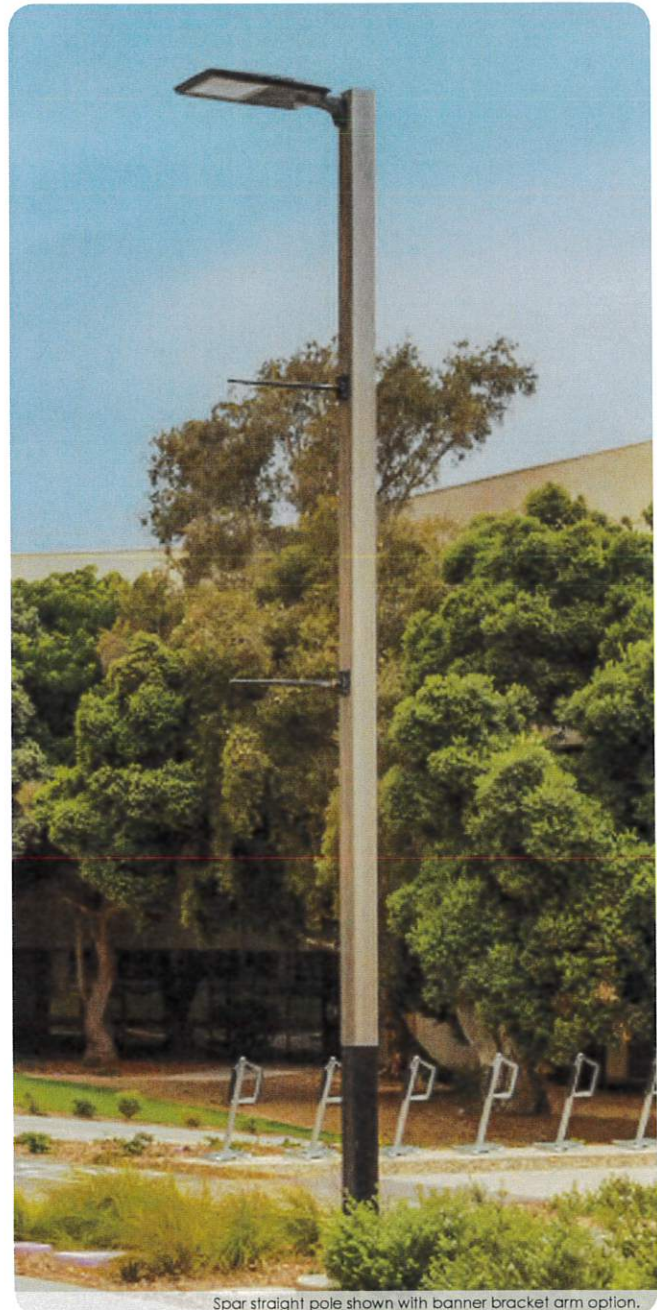
SPECIFICATIONS:

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

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

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

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

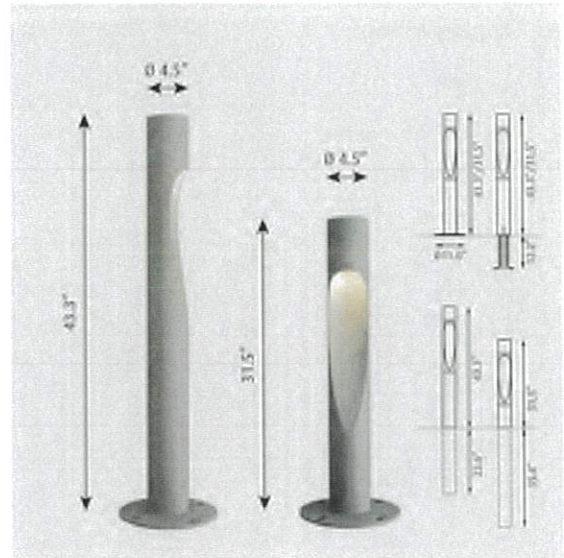


Spar straight pole shown with banner bracket arm option.

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

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

Flindt Bollard

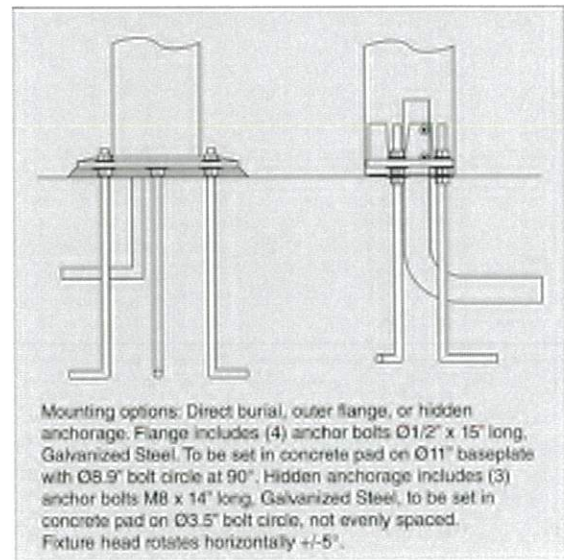


Design

Christian Flindt

Product description

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



Variant options

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

Specification notes

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

EXHIBIT "E"
ARCHITECTURAL THEMES



SUBJECT
SITE RENDERING

PHASE
Schematic Design
Date: November 30, 2022

PROJECT
HIGHLAND MARKETPLACE
CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKETPLACE
No: 22084



www.mingarchitecture.com



GROUNDLEVEL +
LANDSCAPE ARCHITECTURE



SUBJECT
SITE RENDERING

PHASE
Schematic Design
Date: November 30, 2022

PROJECT
HIGHLAND MARKETPLACE
CITY OF HIGHLAND, UTAH

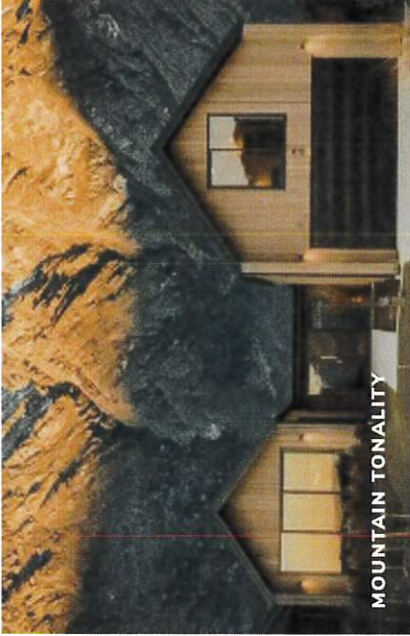
PROJECT
HIGHLAND MARKETPLACE
No: 2.2084



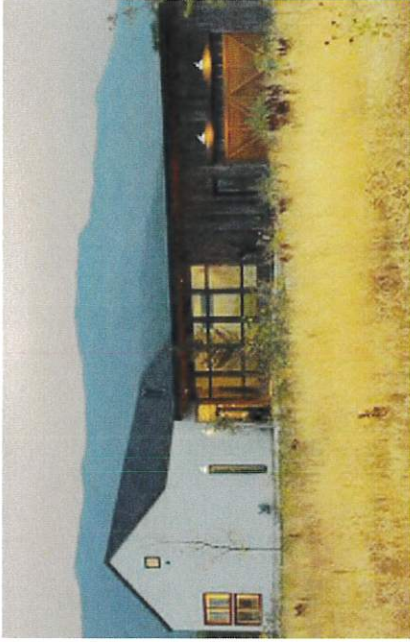
GROUNDLEVEL +
LANDSCAPE ARCHITECTURE



SIMPLICITY OF FORM



MOUNTAIN TONALITY



CAPTURING WARMTH



DETAILS IN AND OUT



GROUNDLEVEL + LANDSCAPE ARCHITECTURE

PROJECT
HIGHLAND MARKETPLACE
No: 22084

CITY OF HIGHLAND, UTAH

SUBJECT
AUTHENTIC ARCHITECTURE

PHASE
Schematic Design
Date: November 30, 2022



SUBJECT
OFFICE BUILDING
RENDERING OPTION 1

PHASE
Schematic Design
Date: November 30, 2022

PROJECT
CITY OF HIGHLAND, UTAH

PROJECT
HIGHLAND MARKETPLACE
No: 22084



GROUNDLEVEL +
LANDSCAPE ARCHITECTURE



SUBJECT
OFFICE BUILDING
RENDERING OPTION 2

PHASE
Schematic Design
Date: November 30, 2022

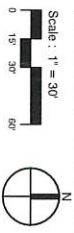
PROJECT
HIGHLAND MARKETPLACE
No: 22084

CITY OF HIGHLAND, UTAH



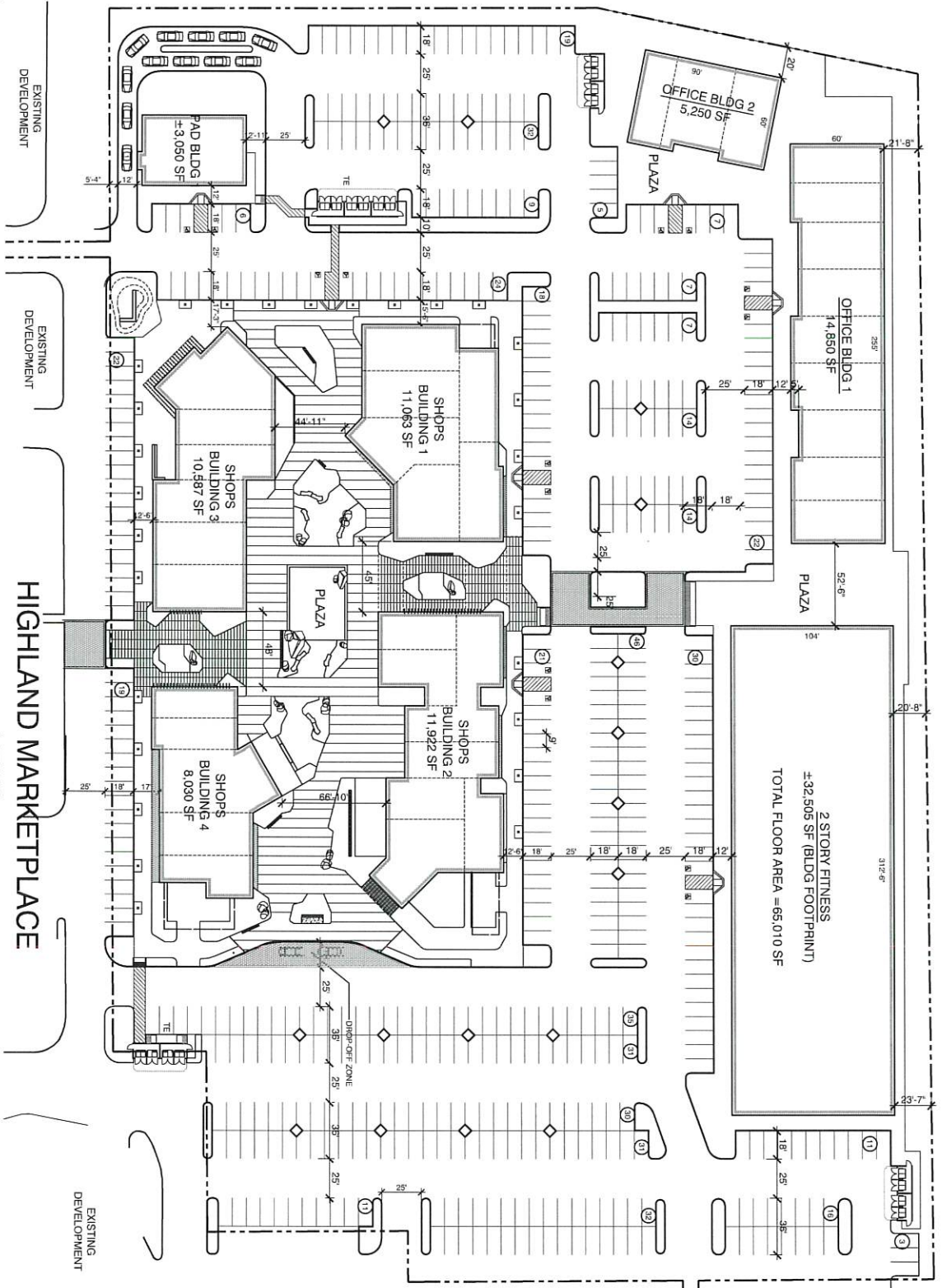
GROUNDLEVEL +
LANDSCAPE ARCHITECTURE

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



SITE PLAN SP-02

HIGHLAND MARKETPLACE UTAH



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



mgarchitecture.com

PROJECT INFORMATION

SITE SUMMARY:

| | | |
|----------------------------------|------------------|-----------|
| SITE AREA | ±9.44 AC | ±411,117 |
| BUILDING AREA | (BLDG FOOTPRINT) | 97,257 SF |
| LAND TOTAL BUILDING RATIO | | 3.22 / 1 |
| COVERS | | 28.95% |

PARKING REQUIREMENT

| | | |
|-------------------------------------|------------------|--------------------|
| FITNESS CENTER @ 41,000 | BLDG AREA | REGD STALLS |
| 20,100 SF | 65,010 SF | 200 STALLS |
| OFFICE BLDG @ 41,000 | 20,100 SF | 80 STALLS |
| MARKET/RETAIL SHOPS @ 41,000 | 44,952 SF | 179 STALLS |
| TOTAL BLDG AREA | 129,762 SF | |

TOTAL PARKING REQUIRED: 519 STALLS
PARKING PROVIDED: 550 STALLS
PARKING RATIO: 4.00/1000

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

SECOND AMENDMENT TO DEVELOPMENT AGREEMENT

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

RECITALS

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

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

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

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

TERMS

1. **Effect of Amendment.** Except as provided otherwise herein, this Amendment shall only apply to and affect the development of the Lots 1 through 4 of the MID-TOWN HIGHLAND MARKETPLACE SUBDIVISION – AMENDED 2, according to the official plat thereof as recorded in the office of the Utah County Recorder.
2. **Wall.** Paragraph 5 of the First Amendment related to Section 2.3 of the Agreement is hereby amended and superseded with the following language:

The parties acknowledge and agree that the masonry wall along the westerly boundary of the Original Property has been installed as provided in Section 2.3. of the Agreement.

Prior to issuance of a Certificate of Occupancy for Lots 2 or 3 of the Development, Developer shall construct and install a masonry wall consistent with the City’s Development Code along the northerly boundary of the Development, which shall include any additional property acquired by Developer adjacent to the Development and made part of the CR Zone.

The intent of this section is that the entirety of the property now or in the future made part of the Development or CR Zone be enclosed within a perimeter masonry wall separating and buffering such property from adjacent zones and uses.

3. **Signage.** The signage set forth in Exhibit “C” of the Agreement and First Amendment is hereby amended and superseded with the signage set forth in Exhibit “C” attached hereto (the “**Signage**”), except as follows:
 - a. Sign 2 – “Monument ‘B’” shall incorporate the dark/black backer with light/white lettering style of the “Sign 1 - Entry Signage” as depicted in Exhibit “C” to the First Amendment instead of the light/faux wood backer with dark/black lettering, as generally shown in the redlines in Exhibit “C”.
 - b. Sign 3 – “Vehicular Wayfinding Sign Type ‘A’”, which are commercial center freestanding signs under the Zoning, shall comply with the 3-foot minimum stone base requirement for commercial center freestanding signs in the CR Zone under section 3-707, Table 3-707A, as generally shown in the redlines in Exhibit “C”. This 3-foot minimum stone base requirement shall be included as part of, and not in addition to, the 15-foot maximum height for such signs.

4. **Compliance with Regulations.**

- a. The Development remains subject to all terms, conditions, and requirements of the Agreement, First Amendment, Zoning, and all other applicable federal, state,

county, and City laws, ordinances, codes, standards, and land use regulations applicable to the Development and to any building, improvement, landscaping, excavation, or other work required or related to the Development, including but not limited to application requirements, payment of fees, provision of assurances and guarantees, and compliance with design and construction standards. This Second Amendment does not constitute a land use decision, permit, or approval except as expressly set forth herein.

- b. To the extent that the terms, conditions, and requirements of this Second Amendment expressly modify or are in direct conflict with the Agreement, First Amendment, Zoning, or another City-adopted ordinance, standard, or land use regulation applicable to the Development, this Second Amendment shall control and take precedence, but only to the extent of the express modification or direct conflict.
5. **Recording.** This Agreement shall be recorded, and its benefits and obligations shall run with the land to successors-in-interest to the Development.
6. **Other Provisions.** Except as otherwise expressly set forth herein, all provisions of the Agreement and First Amendment are hereby ratified, confirmed, and remain in full force and effect.
7. **Representations.** The persons signing this Agreement on behalf of the parties represent and warrant that they have the authority and authorization to execute the Agreement on behalf of the respective party such that the party will be bound by all rights, obligations, terms, and conditions herein, and that all steps, requirements, and processes necessary for a party to approve and execute the Agreement have each been completed.

-- SIGNATURE PAGE AND ACKNOWLEDGEMENT TO FOLLOW --

EXHIBIT C

Signage

Highland Marketplace

Presented By



Salt Lake Region

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

Package Version

OPY-78968 R0
Date: 04.29.2026

Site Address

Highland Marketplace
5374 W 11000 N
Highland UT 84003

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

TYPOGRAPHY NOTE

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



COLOR MATCHING NOTE

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

PRODUCTION NOTE

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



DESIGN

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

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



Revisions

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

J0 #

Approval

A/E Sign / Date

Client Sign / Date

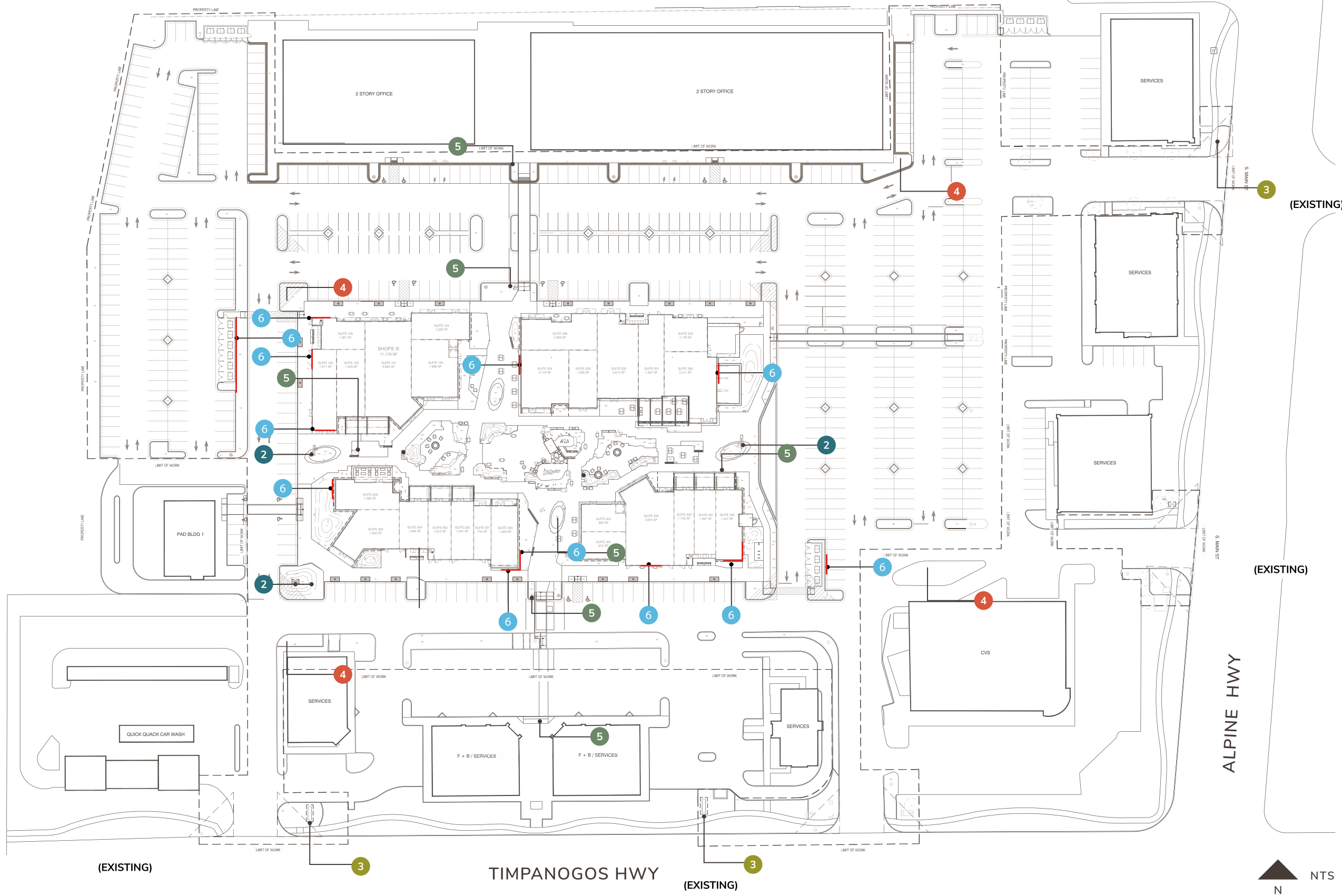
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

LOC 0.1



LEGEND:

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





3 BACK
SCALE: NTS

SCOPE OF WORK

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

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

PERMITTING INFO

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

COLOR KEY

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

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

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

MISSING REQUIRED INFO

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



DESIGN

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Revisions

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

J0 #

Approval

A/E Sign / Date

Client Sign / Date

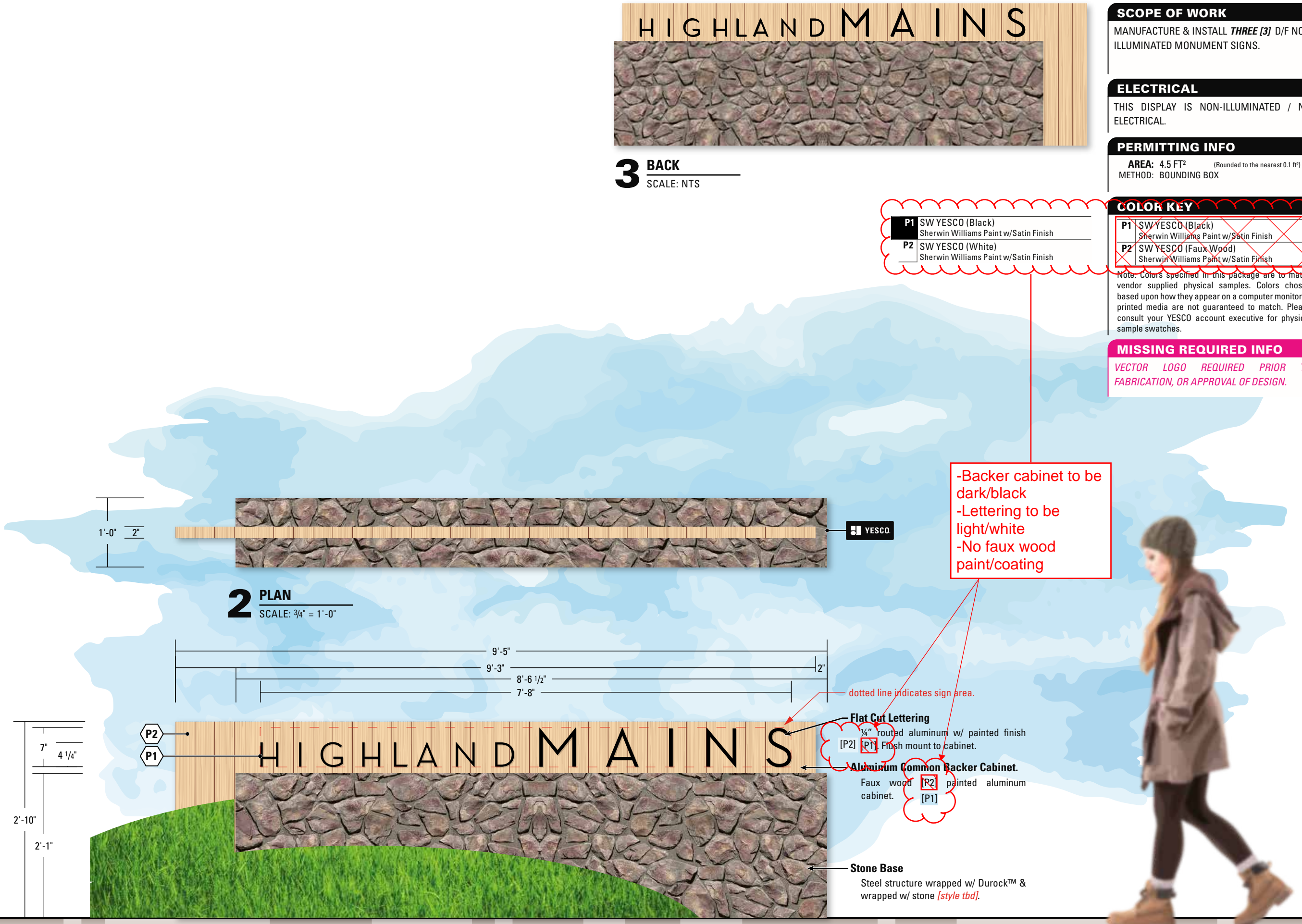
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

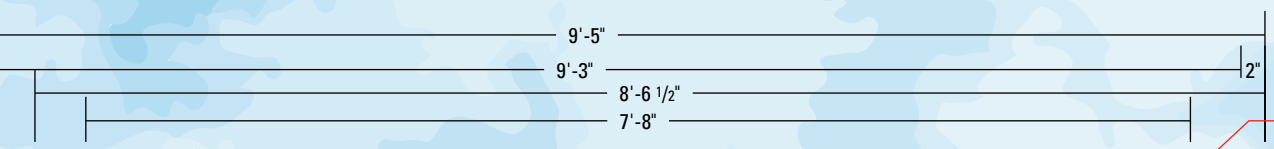
Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 1.0



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



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

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

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

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

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



DESIGN

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Revisions

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

J0 #

Approval

A/E Sign / Date

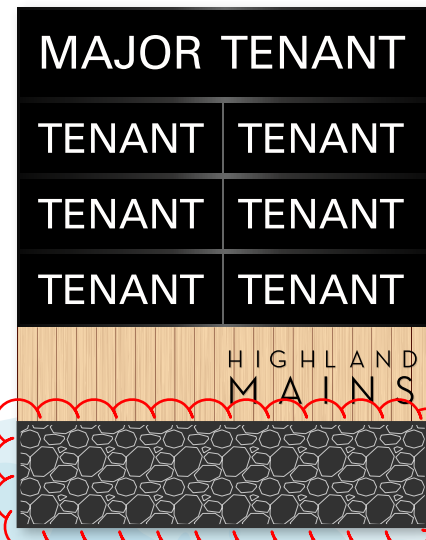
Client Sign / Date

Highland Marketplace
5374 W 11000 N
Highland UT 84003-8946

Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 2.0



SCOPE OF WORK

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

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

PERMITTING INFO

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

COLOR KEY

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

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

MISSING REQUIRED INFO

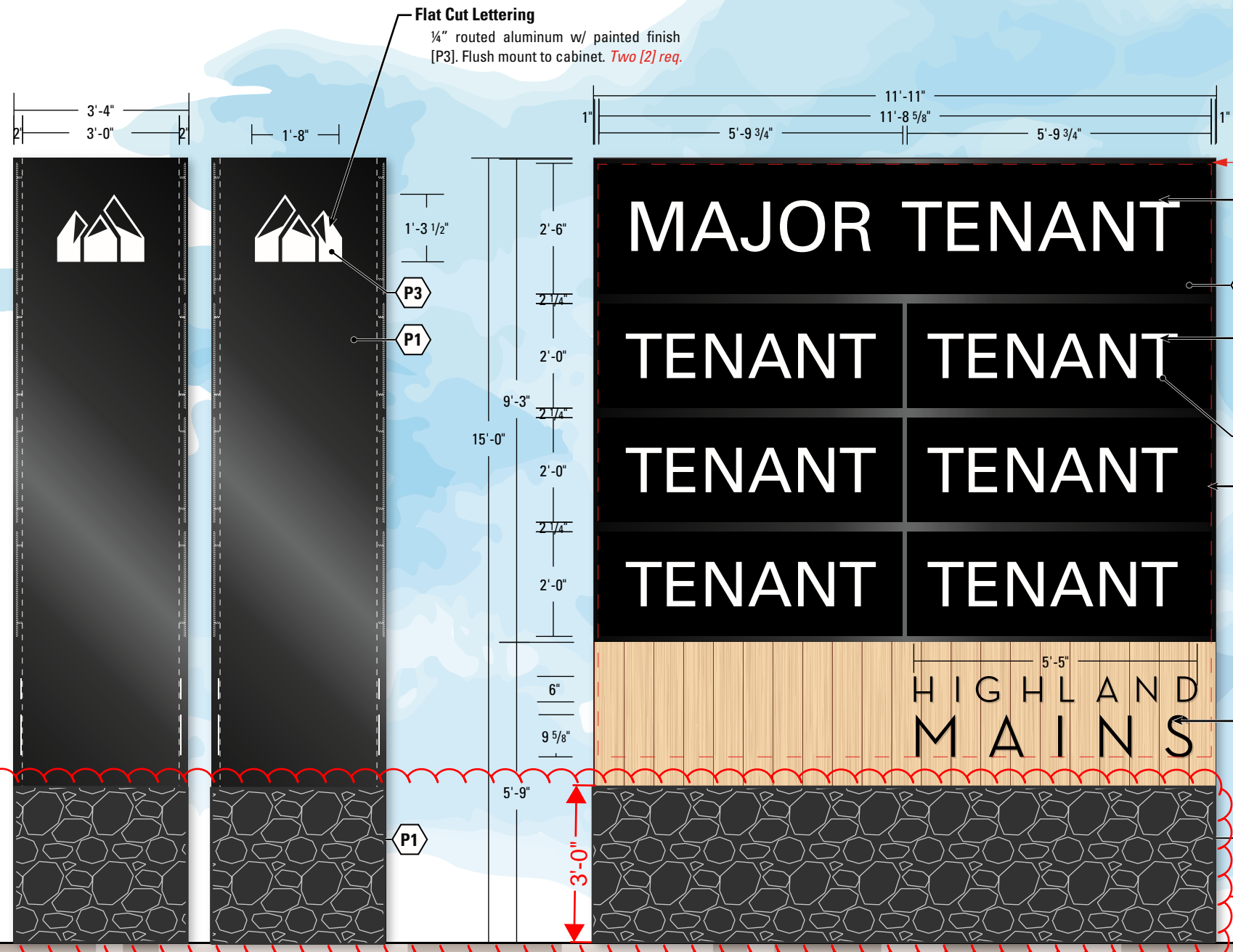
MESSAGES REQUIRED PRIOR TO FABRICATION,

3' stone base

3 BACK
SCALE: NTS

Corrected Color Key

dotted line indicates sign area.



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

ROAD SIDE

SCOPE OF WORK

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

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

COLOR KEY

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

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MISSING REQUIRED INFO

MESSAGES REQUIRED PRIOR TO FABRICATION,

DESIGN

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Salt Lake City, UT 84104
801.487.8481

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Revisions

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

J0 #

Approval

A/E Sign / Date

Client Sign / Date

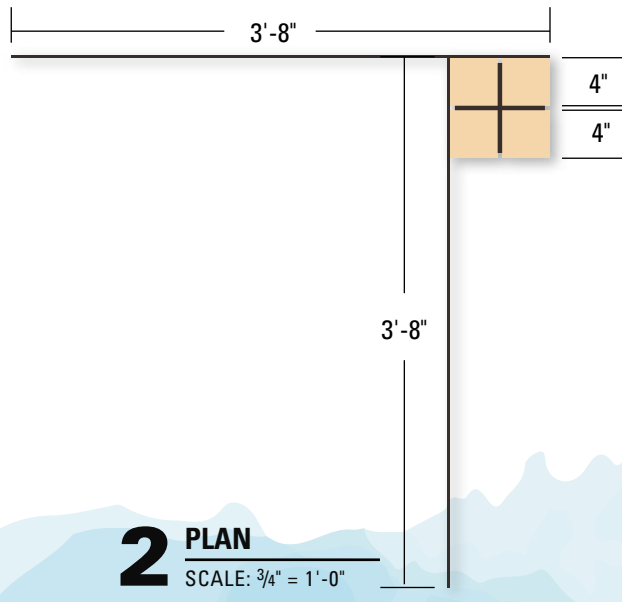
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

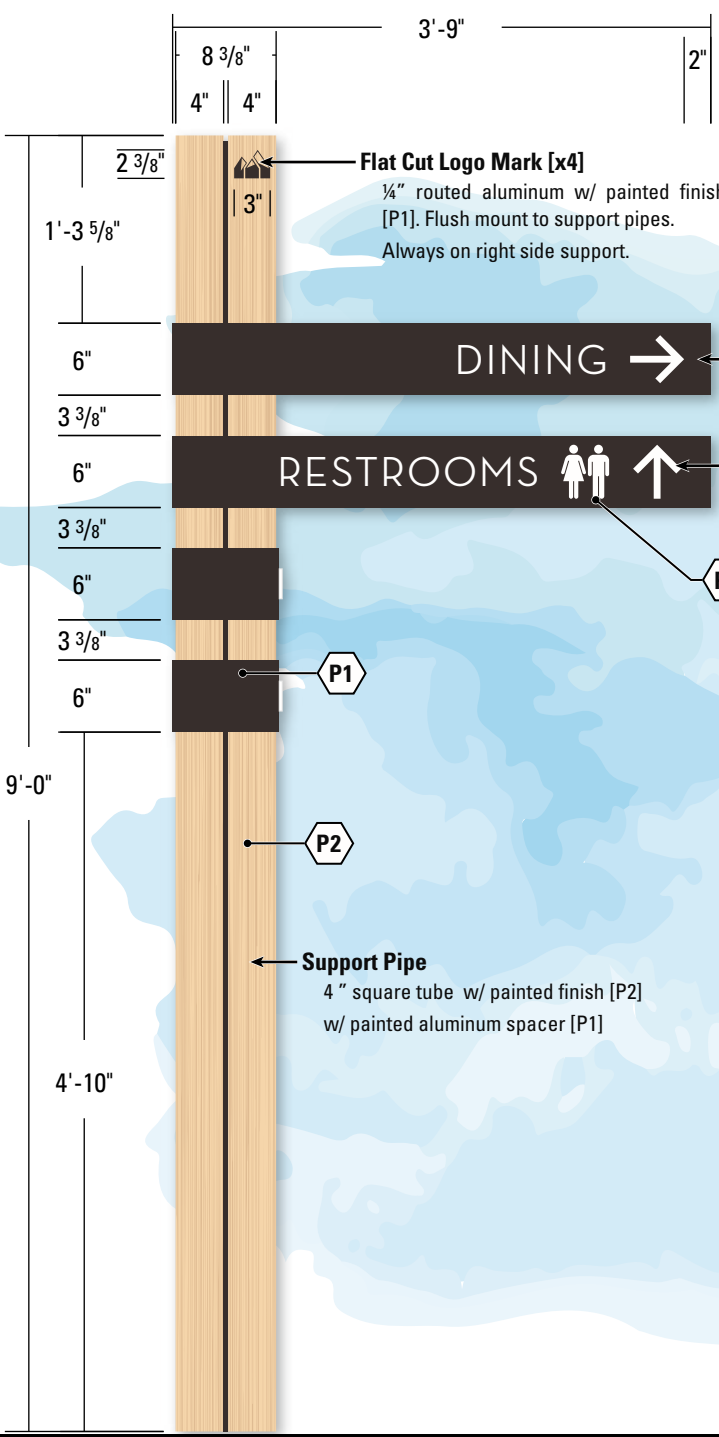
Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 3.0



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



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

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

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

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

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





DESIGN

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Revisions

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

JO #

Approval

A/E Sign / Date

Client Sign / Date

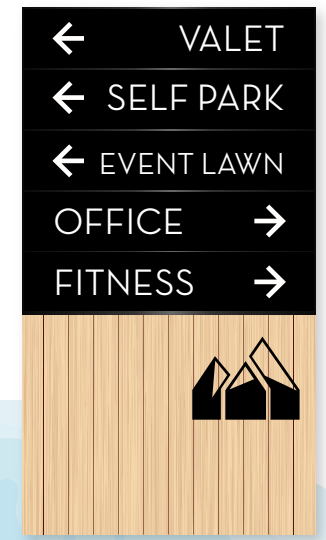
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 4.0



3 BACK
SCALE: NTS

SCOPE OF WORK

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

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO ELECTRICAL.

PERMITTING INFO

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

COLOR KEY

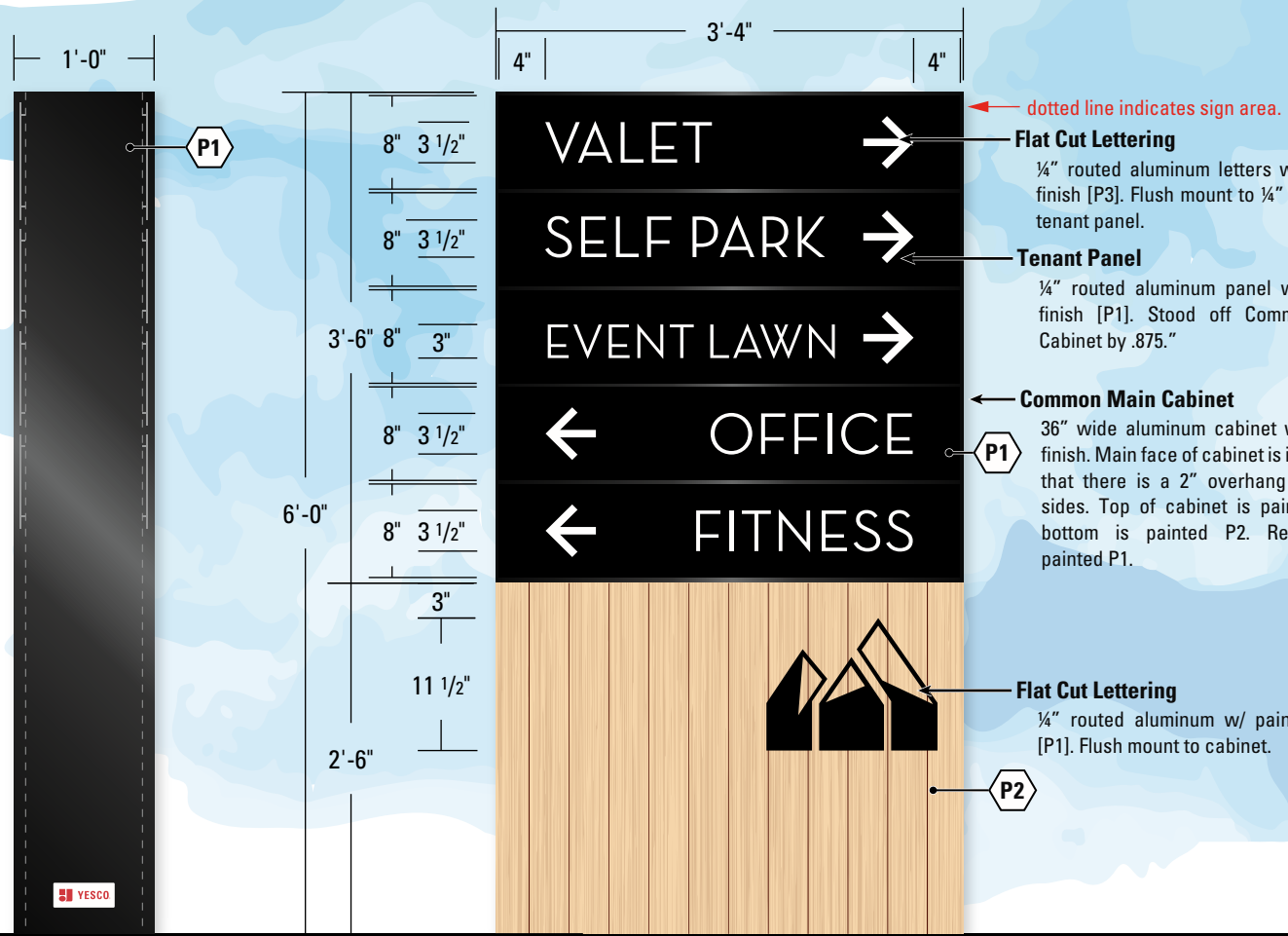
| | |
|----|---|
| P1 | P1 SW YESCO (Black) Sherwin Williams Paint w/Satin Finish |
| P2 | P2 SW YESCO (Faux Wood) Sherwin Williams Faux Wood |
| P3 | P3 SW YESCO (White) Sherwin Williams Paint w/Satin Finish |

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Corrected Color Key

MISSING REQUIRED INFO

MESSAGES REQUIRED PRIOR TO FABRICATION,



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

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

Vehicular Wayfinding B

dotted line indicates sign area.

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

Tenant Panel
1/4" routed aluminum panel w/ painted finish [P1]. Stood off Common Main Cabinet by .875."

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

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



SCOPE OF WORK

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

ELECTRICAL

THIS DISPLAY IS NON-ILLUMINATED / NO
ELECTRICAL.

PERMITTING INFO

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

MISSING REQUIRED INFO

DESIGNS REQ. PRIOR TO FABRICATION

DESIGN

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Revisions

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

J0 #

Approval

A/E Sign / Date

Client Sign / Date

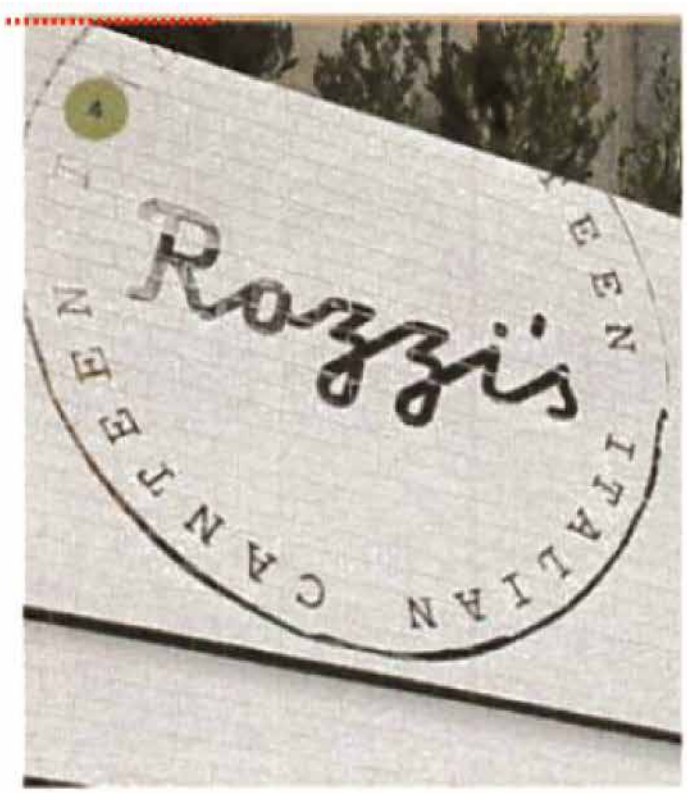
Highland Marketplace

5374 W 11000 N
Highland UT 84003-8946

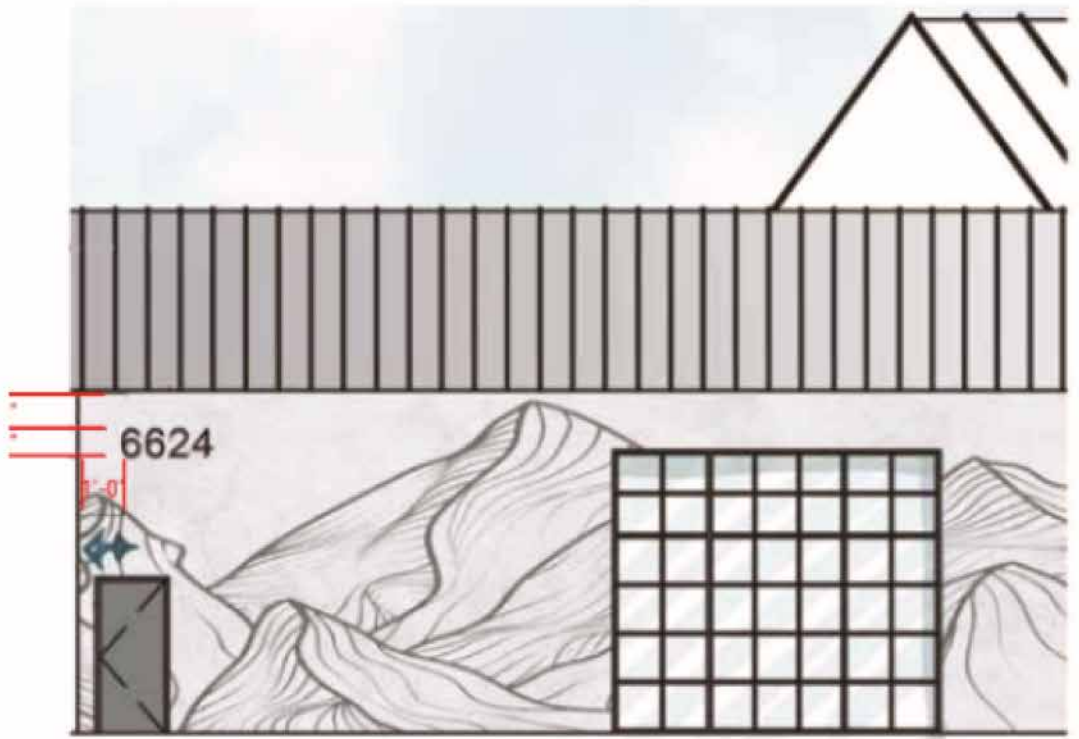
Acct. Exec: Dan Pace
Designer: Larry Cohen

OPY-78968 R0

ART 5.0



Hand Painted Murals



1 SIGN 6 - MURAL
SCALE: NTS



CITY COUNCIL AGENDA REPORT

ITEM #3i

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Rob Patterson, City Attorney/Planning & Zoning Administrator
SPONSORED BY: Kal Farr
SUBJECT: Approval of Business Use: Private Dog Park
TYPE: Land Use (Legislative)

PURPOSE:

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.

STAFF RECOMMENDATION:

Staff recommends that the Council hold a public hearing, consider the request and any comments from the public and the applicant, and determine whether to allow the use, and if allowed, whether to make the use permitted or conditional.

PRIOR COUNCIL DIRECTION:

No prior direction.

BACKGROUND:

Kal Farr seeks to add dog recreation/training as a permitted business use within the R-1-40 zone. The current proposal is to operate essentially a private dog park where a business will bring in dogs for exercise and play and then return them to their owners. The proposed location is an unbuildable UDOT-owned property located one lot west of the intersection of SR-92 and 6400 west (county parcel 11:036:0040), zoned R-1-40. Currently, the R-1-40 zone does not permit most business uses except for home occupations. This business would not qualify as a home occupation for several reasons, the primary one being that the property to be used does not and cannot have a home built on it, so no one can reside there. And while household pets are permitted, again, there is no house, and City animal regulations limit the number of dogs per residence to 3 (with a limited exception for litters).

Mr. Farr described the proposal as follows:

This business will use my property to exercise local dogs. There will be at least one employee supervising the activity and a small school bus that brings the dogs twice a day for four hours, M-F, 8-5 pm. No human customers. The service will be land use for exercising local dogs.

This application is for a business to operate on my property. The business is picking up dogs from residences in the area using a small, school-type mini bus and bringing them to my place, where they will be allowed to exercise and play for a couple hours, then returned to their homes.

My property extends from my back yard down a wooded hill and flattens out at the bottom up against

SR92. The land I'm speaking of isn't being utilized and is very secluded. In my 26-years of living and working on the property, I have found that neighbors do not see or hear anything I do down there. Therefore, when I let the dogs out to play, they wont be heard or seen by anyone. It's fully fenced and will be further fortified to ensure the dogs are contained in their designated area. There is a small stream that runs year around available for the dogs and plenty of room to run.

I just want this business to be legally justified by the City. I will insure the business is insured and complies with all the necessary permits, etc.

This request, seems to me, to be an exception to the current allowance for number of animals allowed on the property. Many people have had more than one dog on their property. There will be no more than 14 dogs at a time on the property. I have a dog that had puppies which meant we had 11 dogs on this property. I don't know if this use is expressly permitted on residential property in this City but it is allowed in others. I see very little impact on anyone. No traffic issues, no noise issues, no smell issues and no visual impact.

Under the new process for reviewing proposed business uses, the Council may adopt an ordinance allowing the use either as a permitted or as a conditional use. This a legislative decision, so the Council may also decline to adopt an ordinance to allow the use. In evaluating whether to allow the proposed use, the Council may consider any law, fact, or policy relevant to deciding legislative zoning matters, including the following:

1. Compatibility of the proposed business use with the plain language of zoning regulations related to existing land uses, including restrictions or limitations on existing uses and relevant definitions;

The R-1-40 zone (and most residential zones) specifically allow keeping of animals, including up to 24 small animals for properties over 40,000 square feet, though dogs are generally limited to 3 per residence. However, the zone generally prohibits business activities not fully enclosed within a residence. This could go either way.

2. Compatibility of the proposed business use with the intent and purpose of the potential zones; The purpose of the R-1-40 zone "is to support a very low density residential environment ... with the nature of the environment substantially undisturbed, a minimum of vehicular traffic, and quiet residential conditions," and representative uses within the R-1-40 zone are "single-family dwellings, schools, churches, parks, playgrounds, and other community facilities." If read as a goal of ensuring minimal disturbance, the use does not fit, though it arguably fits within the community facilities uses expected to be located in the R-1-40 zone.

3. Compatibility of the proposed business use with the General Plan; The general plan describes the low-density development pattern as, "The community's pattern of low-density, large-lot single-family homes is reflective of the semi-rural, family-oriented character Highland is known for. Residential neighborhoods are closely connected by open spaces, trails, and greenways that weave through the City. This factor could go either way.

4. Compatibility of the proposed business use with the uses of adjacent properties within potential zones; All adjacent properties are residential except to the north, which is SR-92.

5. The nature, scope, and impact of the proposed business use compared to existing or allowed uses; Animals are already permitted in R-1-40, including animals that generate sounds, smells, and sights

(e.g., chickens, goats, etc.). While the number of dogs per household are generally limited to 3, this is a regulation for animals that are always on site. The proposed use would bring dogs to the property and then remove them, so the adjacent properties do not live with 10-14 dogs near their home on a continual basis. However, this number of dogs is more than typically allowed, and dog recreation can include barking, trainers calling to dogs, and other visual and audible impacts. If the Council supports this use in the R-1-40 zone, staff has recommended some conditions to regulate the use to mitigate these potential impacts.

6. Whether the proposed business use is expressly permitted in another zone; and
No other zone specifically addresses this use, either as permitted or prohibited. The City has generally discussed improving and operating a public dog park that would be near residences. This private dog recreation use could be viewed as similar to a public dog park, with less impact because members of the public are not generally permitted to use the property.

7. Whether the proposed business use or a similar or aligned use is expressly prohibited by applicable land use regulations.
This is similar to the analysis under #5 & #6.

As a whole, staff has no recommendation either way. The factors could be read in favor or in opposition to the proposed use. Accordingly, this is a decision for the Council to weigh the policy considerations and impacts and determine if it is appropriate. Staff has prepared a draft ordinance to potentially allow this use within the R-1-40 zone. In order to mitigate some of the concerns discussed above, staff would propose making the use permitted subject to certain conditions:

1. Business license required
2. Compliance with title 6 of the municipal code, which provides regulations on dog keeping and control, including vaccination, control/leashing, vicious animal regulations, nuisance control for barking, and liability for damage caused by dogs
3. Requirement to fence the property to keep dogs on site
4. Requirement to maintain the property to not be a nuisance, particularly ensuring that waste is collected and disposed of and does not run off into adjacent properties, waterways, or city storm and sewer systems.
5. Limited hours of operation from 8 to 6, Monday through Saturday (this is more than they requested, but staff thought allowing the use on Saturdays would be in keeping with their request and give some flexibility in operations)
6. Limit the total number of dogs to the number of small animals allowed on the property (12 for 20,000 SF, 24 for 40,000 SF)
7. Prohibit boarding animals overnight, so the property does not become a commercial kenneling operation

The Council could also make the use a conditional use, but if Council is amenable to the use and the issues needing mitigation are clear enough and the limitations desired to be imposed understood, staff recommends instead making the use permitted with a list of conditions that apply, so that the parties do not need to go through an additional review process.

FISCAL IMPACT:

No significant fiscal impact. If the use is allowed, there may be some minor additional licensing and permit fees.

MOTION:

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]

ATTACHMENTS:

1. Ordinance - Private Dog Park

**AN ORDINANCE AMENDING HIGHLAND CITY DEVELOPMENT CODE RELATED TO
A NEW BUSINESS USE FOR PRIVATE DOG TRAINING AND RECREATION IN R-1-
40 ZONE**

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

WHEREAS, Highland City has adopted regulations in accordance with state law to review petitions seeking to add new permitted business uses to a zone;

WHEREAS, in accordance with City Code and state law, the Highland City Council may adopt an ordinance to permit a new business use as a permitted or conditional use without the prior review or recommendation by the Planning Commission;

WHEREAS, the Highland City Council provided notice of and conducted a public hearing regarding the proposed new business use;

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

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

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

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

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

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

ADOPTED AND PASSED BY THE CITY COUNCIL OF HIGHLAND CITY, UTAH,
this 16th day of June, 2026.

Brittney P. Bills
Mayor

ATTESTED:

Stephannie B. Cottle
City Recorder

Exhibit A

Amendments to Development Code

3-4102 Permitted Uses

The following buildings, structures, and uses of land shall be permitted in the R-1-40 Zone upon compliance with requirements set forth in this code:

...

18. Private dog training and recreation subject to the following requirements.

- a. The operator shall obtain a business license.
- b. All requirements of Title 6 of the Highland Municipal Code shall apply.
- c. The area used for training and recreation property shall be enclosed with a fence sufficient to restrain all dogs.
- d. The property shall be maintained, landscaped, and cleaned so as to not be a nuisance. Waste shall be regularly collected and properly disposed of. Irrigation of the property shall not cause any waste or contaminated water to drain or run off to any body of water, ditch, waterway, adjacent property, or sanitary sewer or storm sewer system.
- e. Hours of operation shall be limited to 8 a.m. to 6 p.m., Monday through Saturday.
- f. The total number of dogs at any time shall not exceed the number of small animals allowed for the property.
- g. No boarding of dogs is permitted, and no dogs may be kept on the property overnight except for household pets within a residence as allowed by City regulations.



CITY COUNCIL AGENDA REPORT

ITEM #4a

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Chris Trusty, City Engineer/Public Works Director
SPONSORED BY: City Staff
SUBJECT: Bid for Storm Drain Project
TYPE: General City Management

PURPOSE:

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

STAFF RECOMMENDATION:

Staff recommends to award the bid to the low bidder KW Robinson in the amount of \$53,975.81, which includes a 10% contingency.

PRIOR COUNCIL DIRECTION:

On May 19, 2026, City Council approved a bid award to Geneva for the 2026 Roads Maintenance Package, which included a road reconstruction on 5170 West. On June 16, 2026, City Council is contemplating the Interim Fiscal Year 2026-2027 Budget.

BACKGROUND:

With the bid award for the 2026 street preservation project to Geneva, city staff have solicited proposals for bids related to needed storm drain improvements on 5710 West storm drain so that the work can be completed at the same time. This project will add a sump to the storm drain system which does not currently have a sump and drainage is percolated through the existing inlets. The city received bids from Baker X in the amount of \$52,696.50 and from KW Robinson for \$49,068.92. Staff's recommendation is to award the bid to the low bidder, KW Robinson in the amount of \$53,975.81 which includes a 10% contingency.

FISCAL IMPACT:

The cost of this project is \$53,975.81. Funding for this expense is included in GL 54-40-41 System repairs and maintenance FY27 Interim Budget.

MOTION:

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.

ATTACHMENTS:

1. KW Robinson Bid



K.W. Robinson Construction, Inc.

PO BOX 920
Duchesne, UT 84021

Estimate

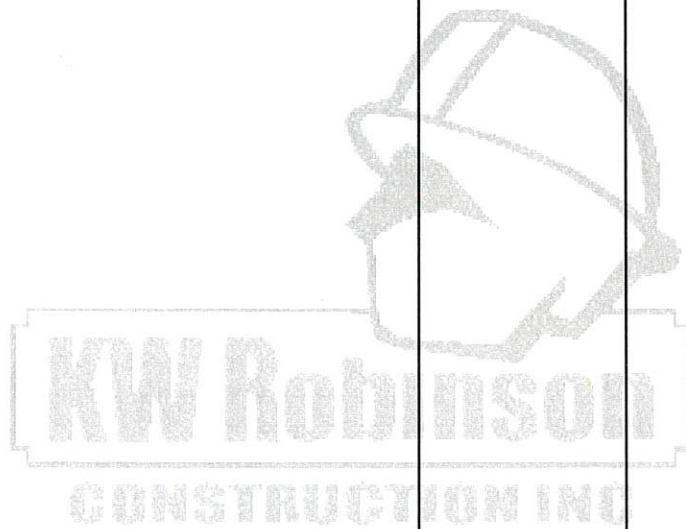
| Date | Estimate # |
|-----------|------------|
| 5/29/2026 | 2026.06 |

| Name / Address |
|---|
| 2026 Highland City ATTN: Ty 5400 Civic Center Dr. Highland, UT 84003 |

| Project |
|-------------------------------------|
| Sump and Boxes Highland City, UT |

Disclaimers

| ITEM NO. | Item Description | BID QUANTITY | UNITS | Total |
|--------------|------------------|--------------|-------|-------------|
| 1 | Mobilization | 1 | LS | 4,046.66 |
| 2 | Sump | 1 | EA | 21,795.44 |
| 3 | 3x3 Box w/Snout | 2 | EA | 16,253.14 |
| 4 | 15" RCP | 42 | LF | 6,973.68 |
| Total | | | | \$49,068.92 |



Signature _____

Phone # 435-738-0200

Fax # 435-738-0199

KWROBCONST@XMISSION.COM



CITY COUNCIL AGENDA REPORT

ITEM #5a

DATE: June 16, 2026
TO: Honorable Mayor and Members of the City Council
PREPARED BY: Chris Trusty, City Engineer/Public Works Director
SPONSORED BY: City Staff
SUBJECT: 10100 North Improvements
TYPE: General City Management

PURPOSE:

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.

STAFF RECOMMENDATION:

Staff recommends using a portion of the unused funding provided by Utah County for the 10400 project towards improvements along 10100 North near Lone Peak High School in coordination with work being performed by Ivory Homes on Ridge View Plat O.

PRIOR COUNCIL DIRECTION:

In 2023, the City discussed the idea of partnering with the Ridgview developers to complete improvements for the City's portion of 10100 North while they were also making improvements to that road.

On July 15, 2025, City Council approved an Interlocal Agreement with Utah County for a \$1,000,000 grant for the street improvement portions of the 10400 project.

On October 7, 2025, Council approved a design award to Cross Engineering Services for the design of the 10400 project.

On May 18, 2026, Council approved a bid award with Black Forest Paving for the 10400 project.

BACKGROUND:

In conjunction with the Ridge View subdivision, Ivory Homes will be making improvements along the south side of 10100 North Street, across from Lone Peak High School. Highland City had previously been working with the developers to make improvements to this section of roadway, but when the improvements could not be completed prior to the school year, the project was placed on hold and development focused on areas not along this corridor. With the latest phase of Ridge View now resuming improvements in this area, staff have been concerned about the proposed improvements and how the existing road crown and grading will be affected. Staff is suggesting that the city participate in these improvements to ensure that, when completed, the roadway functions properly as it relates to drainage and drivability and use the excess road improvement funds for the city portion of improvements.

Attached is a detail showing in blue the portion that Highland would be funding and the portions being funded by Ivory Homes in red. Ideally, the city could partner with Ivory Homes, so the construction is done through one contractor this summer while school is out for summer break.

The suggestion from staff is that a portion of the remaining funding for road improvements provided by Utah County through Dave Stewart be used to fund this project. Below is a breakdown of how that funding has been allowed to date.

\$28,100.00 - 10400 West design costs
\$360,113.05 - 10400 North with sidewalk costs removed
\$337,900.00 - 6800 West FY26 budget
\$726,113.05 - TOTAL
\$273,886.95 - Unused portion of funding

\$145,673.30- 10100 North improvements with 10% contingency
\$128,213.65 Unused portion

As a reminder to council, Highland has another grant through MAG for the Highland Blvd roundabout. It is anticipated that there will be a surplus of funding on that project as well, which Council has already suggested an inclination to use a portion of towards rehabilitation of roadways affected by the road closure and detour.

If the council is so inclined, the intent of staff would be to bring back a reimbursement agreement between Highland City and Ivory Homes that would outline a reimbursement to Ivory Homes from Highland City for our portion of the project.

FISCAL IMPACT:

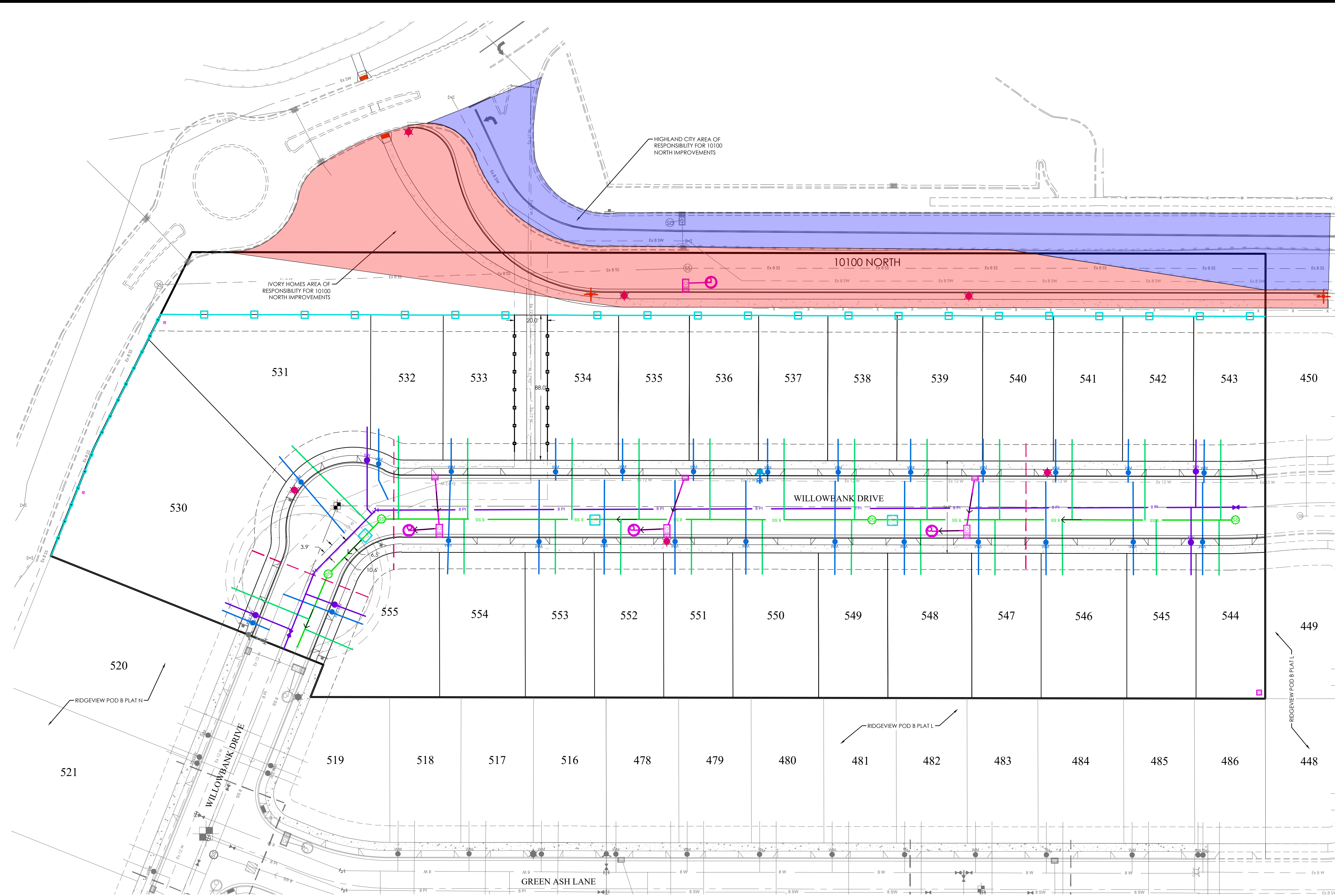
Funding for this project would come from grant money and would not need to be funded through City funds.

MOTION:

Not applicable. This item is for discussion purposes only.

ATTACHMENTS:

1. 10100 city responsibility exhibit (042726)



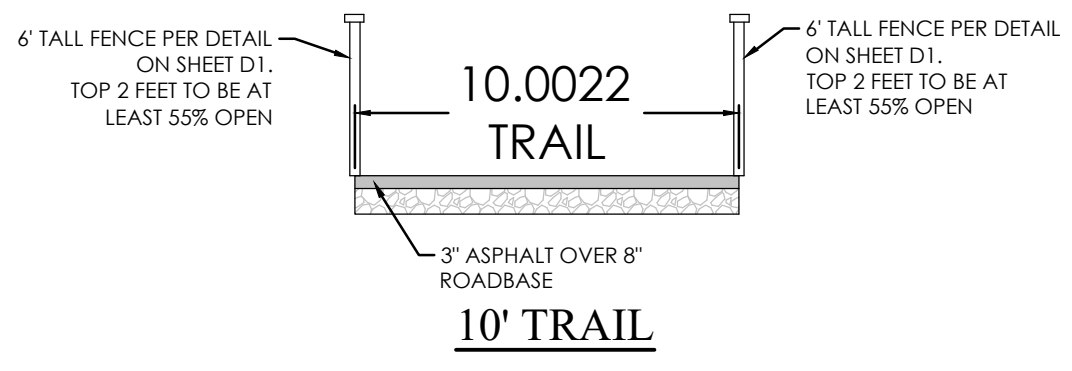
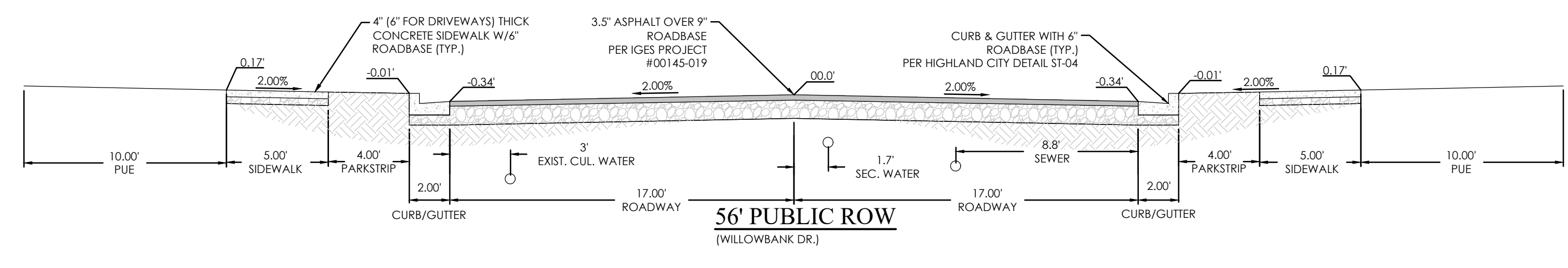
LEGEND

| | |
|-----|-----------------------------|
| --- | BOUNDARY |
| --- | ROW |
| --- | CENTERLINE |
| --- | LOT LINE |
| --- | EASEMENT |
| --- | 15" STORM DRAIN |
| --- | 8" SANITARY SEWER |
| --- | 8" CULINARY WATER |
| --- | 8" SECONDARY WATER |
| --- | SWALE |
| --- | CONTOUR MAJOR |
| --- | CONTOUR MINOR |
| --- | EXIST. STORM DRAIN |
| --- | EXIST. SANITARY SEWER |
| --- | EXIST. CULINARY WATER |
| --- | EXIST. FENCE |
| --- | EXIST. CONTOUR MAJOR |
| --- | EXIST. CONTOUR MINOR |
| + | SIGN |
| + | STREET LIGHT |
| + | SD MH, INLET, COMBO & SUMP |
| + | SEWER MANHOLE |
| + | CULINARY VALVE, TEE & BEND |
| + | SECONDARY VALVE, TEE & BEND |
| + | SEC. AND CUL. WATER METER |
| + | WATER BLOW-OFF |
| + | FIRE HYDRANT |
| + | STREET MONUMENT (TO BE SET) |
| + | EXIST. STREET MONUMENT |
| + | EXIST. SD INLET & MH |
| + | EXIST. SEWER MH |
| + | EXIST. VALVE, TEE, & BEND |
| + | EXIST. FIRE HYDRANT |
| + | SPOT ELEVATION |
| + | HIGHLAND CITY CONDUIT |
| + | 6.0' SOLID CONCRETE WALL |
| + | 6.0' TREX FENCE |

- NOTE:**
1. FUTURE FENCING ALONG THE BACK OF THE LOTS TO BE INSTALLED CONSISTENT WITH THE EXISTING FENCING AND RIDGEVIEW PUD REQUIREMENTS. SEE SHEET D1 FOR FENCE DETAILS
 2. ALL WALLS AND FENCES TO BE PROVIDED WHOLLY ON LOT AND NOT CITY PROPERTY

FOR REVIEW ONLY

RIDGEVIEW POD B PLAT O
 HIGHLAND CITY, UT
SITE PLAN



GRAPHIC SCALE
 (IN FEET)
 1 inch = 30 ft.

811
 Know what's below.
 Call 811 before you dig.

| REVISION BLOCK | DATE | DESCRIPTION |
|----------------|------|-------------|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |

SITE PLAN

Scale: 1"=30'
 Date: 02/25/26
 Sheet: C3

Drawn: KV
 Job #: 24-0391

Engineer's Estimate of Probable Costs for

Project: Ridgeview Pod B Plat O
Location: Highland, UT
Date: 4/27/2026
By: Kolya Vashchenko



| Line # | Item Description | Estimated Quantity | Unit | Unit Price | Total Price |
|--------------------|------------------------------|--------------------|------|---|---------------------|
| Earthworks | | | | | |
| | Clear & Grub Roadway | 597 | cy | \$0.06 | \$35.82 |
| | Curb Inlet Box Protection | 2 | EACH | \$345.00 | \$690.00 |
| | Import to Fill | 597 | CY | \$17.40 | \$10,387.80 |
| | Erosion Control Silt Fencing | 0 | LF | \$2.65 | \$0.00 |
| | Remove Existing Asphalt | 13135 | SF | \$2.01 | \$26,401.35 |
| | | | | Total Price for above Earthworks Items: | \$37,514.97 |
| Asphalt | | | | | |
| | 3.5" Asphalt Paving | 16134 | SF | \$2.05 | \$33,074.70 |
| | 9" Roadbase | 16134 | SF | \$1.40 | \$22,587.60 |
| | | | | Total Price for above Asphalt Items: | \$55,662.30 |
| Concrete | | | | | |
| | 30" Highback Curb & Gutter | 550 | LF | \$36.50 | \$20,075.00 |
| | Curb Tie-ins | 1 | EACH | \$388.00 | \$388.00 |
| Storm Drain | | | | | |
| | 5' Manhole Precast w/ Collar | 1.00 | EACH | \$11,000.00 | \$11,000.00 |
| | Combination Inlet Box | 1.00 | EACH | \$7,100.00 | \$7,100.00 |
| | | | | Total Price for above Storm Drain Items: | \$18,100.00 |
| Total: | | | | | \$132,430.27 |