NEXT

HIGHLAND CITY

HIGHLAND CITY COUNCIL AGENDA

Tuesday, June 15, 2021

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

VIRTUAL PARTICIPATION

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

Zoom: Call 1-346-248-7799 Meeting ID: 847 1026 1799

Email comments prior to meeting: council@highlandcity.org

5:30 PM WORK SESSION – OPEN SPACE

7:00 PM REGULAR SESSION

Call to Order – Mayor Rod Mann
Invocation – Council Member Scott L. Smith
Pledge of Allegiance – Council Member Kurt Ostler

1. UNSCHEDULED PUBLIC APPEARANCES

Please limit comments to three minutes per person. Please state your name.

2. RECOGNITION ITEMS

a. Certificates of Appreciation

Mayor Rod Mann will recognize Larry and Lori Mendenhall, Scott Sumner, and Rhonda Bromley for their many years of service to the community.

3. PRESENTATIONS

a. Highland City Youth Council

A Youth Council representative will present an update of events in which the Youth Council have been involved.

4. CONSENT ITEMS *(5 minutes)*

Items on the consent agenda are of a routine nature or have been previously studied by the City Council. They are intended to be acted upon in one motion. Council members may pull items from consent if they would like them considered separately.

a. CONSTRUCTION CONTRACT: Crack Sealing *Administrative*

The City Council will consider a request to approve a bid with Morgan Pavement to proceed with the application asphalt crack seal products to several roads throughout Highland. The City Council will also authorize the City Administrator and City Recorder to execute the necessary contract documents for the project.

b. **ACTION: North County Boulevard Right of Way Dedication** *Administrative*
The City Council will consider a request by the Utah Department of Transportation (UDOT) for the dedication of remnant parcels of right of way for North County Boulevard. The Council will take appropriate action.

5. PUBLIC HEARING & RESOLUTION: ADOPTING FINAL AMENDMENTS TO THE HIGHLAND CITY 2020-2021 FISCAL YEAR BUDGET *Legislative*
The City Council will hold a public hearing to consider the final amendments to the FY 2020-2021 Budget. The Council will take appropriate action.

6. PUBLIC HEARING & RESOLUTION: INTERFUND TRANSFER FROM THE PRESSURIZED IRRIGATION FUND TO THE GENERAL FUND *Legislative*
The City Council will hold a public hearing to consider the adoption of a resolution allowing a transfer of $108,000 from the Pressurized Irrigation Fund to the General Fund for Fiscal Year 2021-2022. The Council will take appropriate action.

7. PUBLIC HEARING & RESOLUTION: ADOPTING FY2022 FEE SCHEDULE *Legislative*
City Council will hold a public hearing and consider adopting the FY2022 Fee Schedule. The Council will take appropriate action.

8. RESOLUTION: ADOPTING THE CERTIFIED TAX RATE FOR FISCAL YEAR 2021-2022 *Legislative*
The City Council may adopt the Certified Tax Rate for the FY 2021-2022 budget. The proposed rate does not include a tax increase. The Council will take appropriate action.

9. PUBLIC HEARING & RESOLUTION: ADOPTION OF FINAL HIGHLAND CITY BUDGET FOR FISCAL YEAR 2021-2022 *Legislative*
The City Council will hold a public hearing to consider approval of the Fiscal Year 2021-2022 Highland City budget. The Council will take appropriate action.

10. RESOLUTION: ADOPTION OF THE ORPHAN PROPERTY DISPOSAL POLICY *Legislative*
The City Council will consider the adoption of the Orphan Property Disposal Policy. This policy outlines the process and procedures to designate parcels as orphan and the valuation of said parcels. The Council will take appropriate action.

11. RESOLUTION: ADOPTION OF THE DESIGNATION OF DISPOSABLE PROPERTIES *Legislative*
The City Council will consider the adoption of a resolution designating specific parcels of public real property as orphan parcels that may be disposed of. The Council will take appropriate action.

12. MAYOR/COUNCIL AND STAFF COMMUNICATION ITEMS
The City Council may discuss and receive updates on City events, projects, and issues from the Mayor, City Council members, and city staff. Topics discussed will be informational only. No final action will be taken on communication items.

a. Mitchell Hollow Baseball Field Use Policies

b. Future Meetings

- June 22, Planning Commission Meeting, 7:00 pm, City Hall
- July 6, City Council Meeting, 7:00 pm, City Hall
- July 14, Lone Peak Public Safety District Board Meeting, 7:30 am, City Hall
- July 20, City Council Meeting, 7:00 pm, City Hall
- July 27, Planning Commission Meeting, 7:00 pm, City Hall

13. CLOSED SESSION

The City Council may recess to convene in a closed session to discuss pending or reasonable imminent litigation, 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 via telephone, Skype, or other electronic means during this meeting.

CERTIFICATE OF POSTING
I, Stephannie Cottle, the duly appointed City Recorder, certify that the foregoing agenda was posted at the principal office of the public body, at the Lone Peak Fire Station and Lone Peak Police Station, on the Utah State website (http://pmn.utah.gov), and on Highland City's website (www.highlandcity.org).

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 10th day of June, 2021. **Stephannie Cottle, City Recorder**

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

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT ITEM #4a

DATE: June 15, 2021

TO: Honorable Mayor and Members of the City Council

FROM: Andy Spencer, PE
Public Works Director/City Engineer

SUBJECT: **CONSTRUCTION CONTRACT:** Crack Sealing *Administrative*

PURPOSE:

The City Council will consider a request to approve a bid with Morgan Pavement to proceed with the application asphalt crack seal products to several roads throughout Highland. The City Council will also authorize the City Administrator and City Recorder to execute the necessary contract documents for the project.

BACKGROUND:

Staff solicited bids for the 2021 Road Crack Sealing projects. The project is a preparatory treatment for the various roads that will receive the HA5 and Onyx surface treatments. Approximately 160,000 linear feet of road surface throughout the city will be crack sealed.

Three companies responded to the solicitation:

- Morgan Asphalt: $56,666.70.
- Eckles Paving: $117,000
- M&M Asphalt Services: $76,872.24

Based on the bid results and prior experience, staff is recommending that the Council approve the Morgan Asphalt bid. Morgan has done work for the City in past years. We have been satisfied with their performance.

The project will begin following completion of the road patching projects but prior to the surface treatments that will be applied later this summer and early fall.

FISCAL IMPACT:

The proposed budget for this year's road projects is $1.5 million. This is a mix of collected road fees ($1 million) and B & C road funds ($500,000). Previously awarded project for various components of the roadway maintenance plan total $1,222,630.38. If this project is awarded, there will be $220,702.92 available for contingencies and additional work areas as pricing and timing allow.

RECOMMENDATION:

Staff recommends that the City Council **APPROVE** the Morgan Pavement bid and

Authorize the City Administrator and City Recorder to execute the necessary contract documents for the project.

RECOMMENDATION AND PROPOSED MOTION:
I move that the City Council **APPROVE** and **AUTHORIZE** the City Administrator to sign a contract with Morgan Pavement for placement of crack seal products in the amount of $56,666.70.

ALTERNATIVE MOTION:
I move that the City Council **REJECT** the bid for the placement of asphalt crack seal services. (The Council should draft appropriate findings).

ATTACHMENTS:
1. 2021 Crack Seal Bids
2. 2021 HA5 Map – Indicating streets that will receive crack seal
3. 2021 Bonded Matrix Map – Indicating streets that will receive crack seal
4. 2021 Onyx Map - Indicating streets that will receive crack seal

Morgan Pavement
Remit to: PO Box 190
Clearfield, UT 84089
625 S. Main Street
Clearfield, UT 84015

Phone: (801) 544-5947
Fax: (801) 416-8061
MorganPavement.com

EFFICIENCY WITH INTEGRITY

Mastic Asphalt Treatment-Excavation & Grading-Asphalt Paving-Patching-Sealcoat-Slurry-Crackseal-Striping-Consulting

To:	HIGHLAND CITY	**Contact:**	Ty Christensen
Address:	5400 W. CIVIC CENTER DR.	**Phone:**	(801) 756-5751
	HIGHLAND, UT 84003	**Fax:**	
Project Name:	2021 Highland City Crack Seal	**Bid Number:**	
Project Location:	Highland, UT	**Bid Date:**	6/9/2021

Item Description	Estimated Quantity	Unit	Total Price
Crack Seal W/Perimeters · Blow Cracks Free Of Dirt And Debris Using Compressed Air · Fill Cracks With Hot Rubber Crack Sealant · Includes Perimeter Seams Against Concrete Curbs And Gutters. · Price Does Not Include The Spraying Of Weeds	1.00	LS	$56,666.70

Total Bid Price: $56,666.70

Notes:

- Any deviation from these specifications and/or terms shall be by written mutual agreement. Payment for extra work and allowances for omission shall be fixed in advance in writing on demand by either party. No verbal agreement or understanding shall be binding
- Temperature is a factor in the ability to apply certain asphalt products and obtain adhesion. In order for warranty to apply, temperatures must fall within certain parameters for that specific scope of work. Please call to verify the temperature parameters of the proposed work.
- Please turn off all sprinklers and remove obstructions(i.e. dumpsters or cars) from work site prior to performance of work. Morgan Pavement will not be held liable for areas that are wet or blocked on the day that the crews arrive. If it is necessary to return to touch up areas so affected, there will be additional charges.
- Morgan Pavement assumes no risk or liability of undisclosed or unforseen conditions of the project site, including but not limited to hazardous waste, unstable or saturated subgrade, underground utilities, water table issues.
- Exclusions unless noted on scope of work: Bonds, fees, permits, material or compaction testing, traffic control and/or barricades, prime coat, soil sterilant, subgrade stabilization, concrete, sawcutting, earthwork, engineering, survey, construction staking, third party billing fees
- Morgan Pavement will not guarantee drainage on grades with 1% or less slope or on overlays.
- Both Parties agree that Morgan Pavement is not liable for any damage of underground piping, wiring, conduit which are not visible to crews on the property that could not be located by utility locator service. (i.e. blue stakes)
- Price is valid for 30 days from date of proposal
- Due to the volatility of the oil industry, this bid may fluctuate with oil prices. Therefore this may adjust with any increase in oil/material prices.
- Morgan Pavement reserves the right to use a sub-contractor on any scope of work.

Payment Terms:

Payment is due at completion of project without any retention being withheld, Invoices are subject to 2% interest per month beginning 30 days following the due date. In the event it becomes necessary for Morgan Pavement to file suit to collect any money due, hereunder or for breach thereof, the owner agrees to pay in addition to the amount due, all costs of enforcement including reasonable attorney fees. In the event of dispute between Morgan Pavement and Buyer, the parties agree to arbitration through the American Arbitration Association.

ACCEPTED: The above prices, specifications and conditions are satisfactory and are hereby accepted. **Buyer:** ____________ **Signature:** ____________ **Date of Acceptance:** ____________	**CONFIRMED:** **Morgan Pavement** **Authorized Signature:** ____________ **Estimator:** Kasen Garrett kgarrett@morganpavement.com

PROPOSAL & CONTRACT

ASPHALT SERVICES

5464 West Leo Park Road, West Jordan, Utah 84081 • Phone(801) 280-9400 • Fax(801)280-3526

Seal Coating • Crack Sealing • Slurry Seal • Asphalt Repairs

SOLD TO		JOB SITE	
	Highland City 5400 W. Civic Center Dr. Highland, UT 84003 Ty Christensen 801-772-4510		Highland City Crackseal Various Locations Specified on Map

• Apply Crack Sealer to 163346 Linear Feet At $0.44 Per Foot.	$	71,872.24
• :	$	5,000.00
Details: Remove Weeds from cracks in asphalt		

Terms of Payment: UPON COMPLETION **Total Contract Price $ 76,872.24**

We hereby agree to furnish all labor, material and equipment for the completion, in a good and workmanlike manner, of the work described above.

Date__________________________________ By__________________________________

ACCEPTANCE

The above mentioned proposal is accepted. You are authorized to perform the work described herein. It is agreed that you shall be paid according to the terms set forth herein. All of the terms on the reverse side are incorporated herein and made a part hereof.

Date________________, 20______ Company__________________________________

By______________________________Title______________________________

1. Any deviation from these specifications and/or terms shall be by written mutual agreement. Payment for extra work and allowance for omissions shall be fixed in advance in writing on demand by either party. No verbal agreement or understanding shall be binding.
2. All payments received in accordance with the terms of this contract are accepted with the understanding that such payments shall be applied to the payment of material and labor furnished on the work subject to this agreement.
3. Both parties agree that the plans and specifications may be changed without impairing the validity of this contract, subject, however, to the condition that the sum allowed either party for such alterations shall have been agreed upon by the parties to the contract and a full statement of the same made in writing and signed by them before the work to be affected by the changes is commenced.
4. Both parties agree that M&M Asphalt Services is not responsible for breakage of underground pipes, wiring or other improvements which are not visible to workmen on the property.
5. The undersigned agrees that all defects in material or labor must be brought to the attention of M&M Asphalt Services within thirty (30) days of receipt of billing invoice for the work performed or else waives its right to claim any offers for these defects.
6. Unless specified otherwise, the party for whom this work is performed assumes responsibility for traffic control and any barricading necessary, as well as assuring traffic is not permitted on the new surface until the material is set and dry.
7. If payment is not received by M&M Asphalt Services according to the terms specified in this agreement, the purchaser of products and services from M&M Asphalt Services shall be liable for cost incurred by M&M Asphalt Services including a reasonable attorney's fee if the account is placed with an attorney for collection.
8. The undersigned agrees to pay all invoices from M&M Asphalt Services within the terms described herein. If payment is not received as set forth herein, the undersigned agress to pay on and one-half percent (1½%) compounded monthly on all outstanding amounts owing to M&M Asphalt Services.
9. This bid is based on the current price of labor and material and if not accepted within 15 days from date hereof, the right is reserved to submit a new bid.
10. All agreements contingent upon strikes, accidents or delays beyond control.
11. This contract shall be governed by the laws of the State of Utah both as to interpretation and performance. The place of this agreement and its exclusive forum for enforcement and interpretation shall be Salt Lake County, Utah.

COMPLETELY FILL IN ALL BLANK AREAS OF THIS CONTRACT BEFORE RETURNING FOR ACCEPTANCE

ECKLES PAVING
ASPHALT PAVING & MAINTENANCE

Sumsion Construction L.C.
DBA Eckles Paving
P.O. Box 68
Springville, Utah 84663
Kory's Cell Phone 801-420-3591
Phone 801-225-3715

Buyer/ Rep.	Highland City - Ty Christensen	**Bid Proposal Date:**	6/8/2021
Billing Address		**Project Address**	Multiple Addresses
Zip Code		**City, State, Zip**	Highland, UT
Phone Number	(801)420-3449	**Name Of Owner**	2021 Crackseal
E-MAIL	tyc@highlandcity.org	**Job #**	KL21118

Bid Proposal

Sumsion Construction L.C., a Utah limited liability company d/b/a Eckles Paving (the "***Company***"), will furnish the materials and services described herein (collectively, the "***Services***") to the person indicated above ("***Buyer***") at the job site designated above in a commercially reasonable manner, subject to the terms and conditions set forth below and under the heading "***Terms and Conditions***." The Company will use commercially reasonable efforts to meet reasonable performance dates specified herein, if any; provided that any such dates shall be estimates only and the Company shall have no liability for failing to meet any such dates.

THE COMPANY MAY WITHDRAW THIS BID PROPOSAL, UNLESS WRITTEN ACCEPTANCE IS RECEIVED FROM BUYER WITHIN 15 DAYS OF THE BID PROPOSAL DATE SET FORTH ABOVE. TO ASSURE THAT THE SERVICES ARE SCHEDULED IN A TIMELY MANNER, PLEASE REMIT THIS SIGNED BID PROPOSAL AS SOON AS POSSIBLE.

Description of Work	Quantity	Units		Unit Price		Estimated Totals
Mobilization (Includes killing weeds in areas where needed)	**1**	**LS**	@	**$ 4,200.00**	**$**	**4,200.00**
Traffic Control (as needed)	**1**	**LS**	@	**$ 3,000.00**	**$**	**3,000.00**
Blow out cracks / Apply crackseal all major cracks greater than 1/4" wide with hot pour crackfiller (Includes asphalt to concrete edges)	**26**	**Pallets**	@	**$ 3,300.00**	**$**	**85,800.00**
Wide Cracks: Blow out cracks / Apply GAP MASTIC crackseal to all major cracks greater than 1.5" wide with hot pour crackfiller	**6**	**Pallets**	@	**$ 4,000.00**	**$**	**24,000.00**
			TOTAL		**$**	**117,000.00**

NOTE: QUOTE INCLUDES 17 PAGES OF AREAS INCLUDED ON THE CRACKSEAL MAP PROVIDED BY HIGHLAND CITY

In consideration for the Services, Buyer agrees to pay all amounts set forth above, subject to adjustment as described herein, plus any additional costs and charges that arise in the course of performing the Company's obligations hereunder; provided that the Company will use commercially reasonable efforts to give Buyer notice of such costs and charges (to the extent material) prior to the incurrence thereof.

In addition, Buyer agrees as follows: (a) to the extent any amount herein is specified as a per-unit or square foot price, Buyer acknowledges and agrees that such amount is an approximation only that that Buyer will be responsible to pay for the actual completed amount thereof (as determined by field measurement); (b) if subgrade/roadbase preparation work is done by third parties and actual depth of asphalt is greater than the depth specified above, Buyer will be billed for all overrun of roadbase/asphalt materials on a per-ton basis in accordance with the Company's going rates; (c) the contract price is based on the estimated price of asphalt as of the date hereof; Buyer acknowledges and agrees that such amount is an estimate only that that Buyer will be responsible to pay for the actual cost of such asphalt; (d) the contract price assumes that all concrete is without rebar, and if any rebar is found, then the contract price will be increased accordingly; (e) the Services expressly exclude all dewatering and hard rock digging; provided that, if encountered, the Company may agree to perform such services on a time and materials basis; (f) no cost for bonds, permits, licenses, fees, engineering, survey, traffic control, saw cutting, sterilant, striping, or prime coat are included in this Bid Proposal unless specifically indicated; and (g) unless explicitly set forth above, the contract price set forth herein contemplates a single mobilization; Buyer will incur a $750 fee for each additional mobilization.

All invoiced amounts are due and payable, without retention or setoff, on the date of the applicable invoice (regardless of whether the Services have been completed). Payment shall be made at the Company's principal office in Mapleton, Utah in cash or check – CREDIT AND DEBIT CARDS ARE NOT ACCEPTED. Buyer is responsible for all sales, use and excise taxes, and any similar taxes, duties, and charges of any kind imposed by any governmental authority on amounts payable by Buyer hereunder. Any amounts that remain unpaid for more than fifteen (15) days shall be deemed past due and shall accrue interest at a rate of 1.5% per month (18% per annum) until paid in full. Buyer agrees to be fully responsible for all collection, attorneys' fees, lien fees, and court costs incurred by the Company in connection with the collection of any unpaid and past due amounts, including accrued interest, whether or not legal proceedings are instituted.

Respectfully submitted by ________________________________ Authorized Representative

Kory Longenecker, Estimator

Acceptance of Bid Proposal

The undersigned hereby (1) authorizes the Company and its representatives to perform the Services and acquire the materials described herein, (2) acknowledges and agrees that the undersigned has read, understood and agrees (on behalf of itself and Buyer) to be bound by the Terms and Conditions set forth below, and acknowledges that such Terms and Conditions are a part of this Bid Proposal and are incorporated herein, and (3) unconditionally and individually guarantees the performance of Buyer's obligations hereunder, including payment and performance of all amounts due to the Company in connection herewith, without regard to the financial status or solvency of Buyer. This signed Bid Proposal must be delivered to the Company at its principal office in Mapleton, Utah.

Buyer/Agent		Buyer/Agent	
Print Name	____________________	Signature	____________________
		Date	____________________

Terms and Conditions

This Bid Proposal, which includes these Terms and Conditions, supersedes and replaces any and all prior or contemporaneous understandings, promises, negotiations, communications, representations, or warranties that may have been provided to Buyer, express or implied, written or oral; provided that the express terms set forth above shall prevail to the extent inconsistent with these Terms and Conditions. The Company's provision of the Services does not constitute acceptance of any of Buyer's terms and conditions set forth in a separate document and such terms and conditions do not serve to modify or amend the terms of this Bid Proposal.

BUYER OBLIGATIONS. Buyer will cooperate with the Company in all matters related to the Services and respond promptly to any Company request to provide direction, information, approvals, authorizations, or decisions that are reasonably necessary for the Company to provide the Services, and the Company shall have no liability with respect to any such direction, information, approvals, authorizations, or decisions made or provided by Buyer or its apparent representatives, regardless of any written or oral advice or representation made by the Company or its representatives with respect to the subject matter thereof. In addition to the foregoing, to the extent the Company's performance hereunder is prevented or delayed by any act or omission by Buyer or its representatives, the Company will not be liable for any costs, charges, or losses sustained or incurred by Buyer, directly or indirectly, in connection with such prevention or delay.

PROJECT PLANS/SPECIFICATIONS. To the extent the project for which the Services are rendered is described in any plans and/or specifications, Buyer represents and warrants that Buyer has provided all such plans and/or specifications to the Company. Buyer acknowledges that any change to such plans and/or specifications (or the provision of plans/specifications not otherwise contemplated hereby) may result in an adjustment to the contract price set forth herein and Buyer agrees to promptly execute all change orders prepared by the Company reflecting such changes and/or price adjustments as a condition of the Company's continued provision of the Services. Notwithstanding anything to the contrary, Buyer acknowledges and agrees that the Company is not an engineering firm and is not responsible for engineering-related liabilities and that Buyer is responsible to acquiring qualified third-party engineering services in connection with the Services.

OPTION TO SUBCONTRACT. Company may, without Buyer's consent, utilize agents or subcontractors in connection with the performance of the work.

CHANGES. Except as otherwise set forth herein, any modification to the Services as described herein that increase the contract price or other costs must be approved by the Company in writing (which approval will not be unreasonably withheld) and such increased price and/or costs shall be invoiced to Buyer. Any change that may result in the reduction of Services, and any corresponding reduction to the contract price, will be negotiated in good faith by the parties; provided that Buyer will be responsible to pay for all materials acquired by the Company in connection with the Services.

DELAYS. The Company shall not be responsible for any delays in the performance of the Services or damage to materials due to labor disputes, weather, shortages in material, equipment or labor, acts of God or any other cause beyond the Company's reasonable control. In the event of any such delay, and to the extent reasonably possible, the Company shall complete the Services at the next available opportunity. In the event the Company elects not to perform any further Services as a result of such delay, Buyer shall pay the Company for that portion of the Services rendered prior to the occurrence of such delay, and the Company shall otherwise be fully relieved of all of its duties and responsibilities hereunder without liability to Buyer. Without limiting the foregoing, (a) if the Company is unable to begin performance of the Services on the scheduled date due to the action or inaction of Buyer or its representatives, the entire contract amount set forth herein shall be immediately due and payable, and (b) delays otherwise caused by Buyer or its representatives, directly or indirectly, shall result in all amounts accrued hereunder as of the date thereof to be immediately due and payable.

UTILITIES. Buyer is solely responsible for locating, disconnecting, and capping off all utilities prior to the Company's provision of the Services. The Company is not responsible for damage to any utilities.

PREMISES. Buyer represents and warrants that Buyer either is the owner of the premises where the Services will be rendered or has written authorization from the owner thereof and authority approve this Bid Proposal. Buyer shall be responsible to direct the Company's representatives as to proper ingress and egress of such premises. To the extent that such direction is followed or no direction is given, the Company shall not be responsible for any damage to such premises or adjacent property, including damage to curbs, gutters and sidewalks. The Company will charge Buyer an additional $75 per vehicle located on such premises that the Company is required to tow or relocate in order to perform the Services. BUYER WILL BE SOLELY LIABLE FOR ANY DAMAGE TO SUCH VEHICLES OR SURROUNDING PROPERTY.

TIME OF PERFORMANCE. Unless otherwise specified above, the Services shall be performed Monday through Friday, excluding holidays, during customary daytime hours.

PERMITS. The Company is not responsible to acquire any permits relating to the Services. Buyer is responsible for timely acquiring all such permits and all costs incurred by the Company in connection with Buyer's failure to properly obtain all such permits.

LIMITED WARRANTY. Written notice of any defect in the materials and/or workmanship of the Company or nonconformity with the terms of this Bid Proposal must be given to the Company at its address set forth above not later than five (5) days after the completion of the Services. Failure to provide such written notice within such 5-day period shall constitute an unconditional waiver of any such defect or nonconformity. Buyer's sole remedy in connection with the foregoing limited warranty shall be limited to either the repair or replacement of the defect or nonconformity or, by agreement of the parties, a credit to Buyer's account with respect thereto; provided that (a) such limited warranty shall not apply if (i) the defect or nonconformity resulted, directly or indirectly, from the actions or inactions of Buyer or any third party, (ii) proper testing is not completed on subgrade/roadbase placed by a third party, (iii) asphalt placing is done before April 15 or after October 15 of each year (or asphalt maintenance is done before May 1 or after October 1), (iv) seal coat delamination results from previous underlayment or puddling, (v) related to drainage on any overlays or (vi) spalling is caused from salting concrete surface, (vii) new concrete is driven on in less than 7 days from placement ; and (b) the Company shall be allotted a reasonable amount of time to evaluate and complete any such repair or replacement. The foregoing limited warranty shall also not apply to drainage if a minimum slope of 2% is not attainable based on existing site conditions. THE FOREGOING LIMITED WARRANTY REPRESENTS THE COMPLETE WARRANTY OFFERED BY THE COMPANY. EXCEPT AS SET FORTH ABOVE, THE COMPANY MAKES NO WARRANTY WHATSOEVER WITH RESPECT TO THE GOODS AND SERVICES OFFERED BY THE COMPANY, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY OR WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, WHETHER EXPRESS OR IMPLIED BY LAW, COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE, OR OTHERWISE.

CONCRETE WARRANTY. Limited warranty. Eckles Paving hereby warrants your concrete surface against any surface peeling or scaling that results from inferior materials or workmanship for a period of one year, from the date of installation, subject to the warranty limitations and warranty conditions set out herein. **Warranty Conditions.** The foregoing warranties are subject to the following conditions: 1. The concrete limited warranty excludes cracking. 2. This limited warranty does not cover any peeling or scaling that results from use of chemicals or deicers. 3. The concrete limited warranty excludes any variations of color in the finished surface. Extenders and additives that are incorporated into mixed concrete can cause some areas of the finished surface to be a darker shade than other areas. 4. The concrete limited warranty does not cover damage caused by impact or exposure or contact with any foreign substance or any other mistreatment of the surface. 5. The concrete limited warranty excludes cracking, raising, shifting or settling caused by sub surface ground conditions including underground root growth or any other subsurface issue. **Warranty Limitation.** The liability of Eckles Paving under this warranty will be limited to the repair or replacement of the defective area only. **PROPER CARE AND USE OF CONCRETE SURFACES**: It is important to care for the surface properly to ensure its longevity. The following should be observed: 1. Re-seal concrete every 2-3 years to prevent surface deterioration. Good quality sealer can be purchased at most home improvement supply stores. 2. Concrete should never be exposed to salt or other deicer chemicals. Use sand.

LIMITATION OF LIABILITY. WITHOUT LIMITING ANY OTHER PROVISION HEREOF, IN NO EVENT SHALL THE COMPANY BE LIABLE TO BUYER OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE OR PROFIT OR DIMINUTION IN VALUE, OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGES WERE FORESEEABLE AND WHETHER OR NOT THE COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE. SUBJECT TO APPLICABLE LAW, IN NO EVENT SHALL THE COMPANY'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS BID PROPOSAL, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, EXCEED THE CONTRACT AMOUNT SET FORTH HEREIN.

SITE CONDITIONS. The Company assumes no risk, and shall not be liable for, undisclosed and unforeseen conditions on the premises where the Services are rendered, including hazardous waste, soft subgrade, and/or water table problems. In addition, the Company is not responsible in any way for any (a) subgrade/roadbase placed by Buyer or any third party or the effect that unsuitable subgrade/roadbase might have on newly placed asphalt, or (b) damage to existing sprinkler lines resulting from the Services (and, in any case, the Company will not be responsible for moving such sprinkler lines prior to or in connection with the Services unless otherwise agreed in writing).

ADA COMPLIANCE. The Company will not be responsible, and will not assume any liability, for compliance with the Americans with Disabilities Act, as amended, unless this Bid Proposal reflects, and Buyer provides, an engineered plan that provides for a compliant layout. Except as otherwise set forth above, striping and sloping will match existing striping and sloping.

WATER. Buyer is responsible to provide an adequate water source at the premises. If a sufficient water source is not provided, Buyer shall be responsible for the cost of a fire hydrant meter and water used in connection therewith.

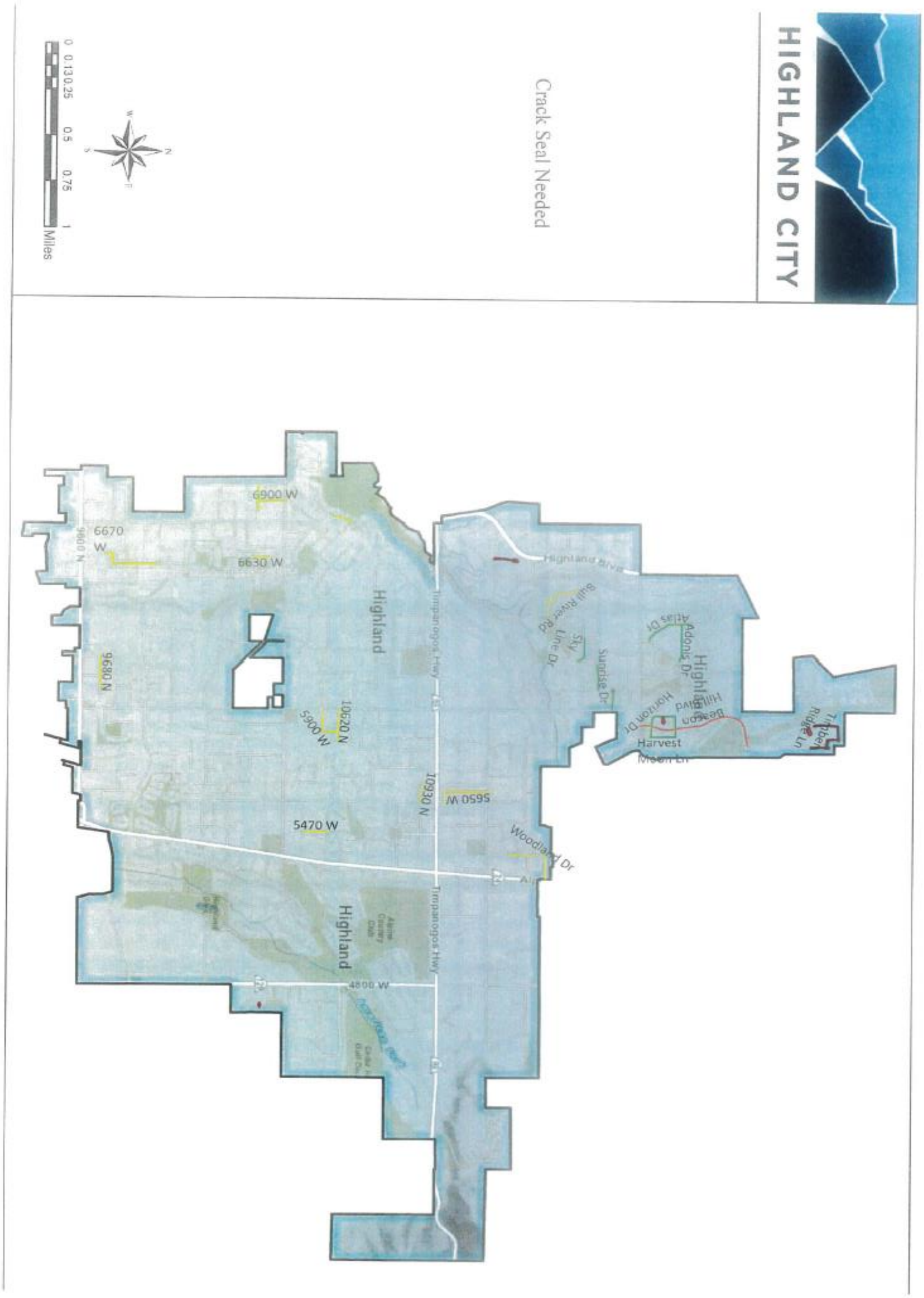
NONSOLICITATION. During the period commencing on the date hereof and ending one year following the completion of the Services, Buyer shall not, without the Company's prior written consent, directly or indirectly, (i) solicit or encourage any person to leave the employment or other service of the Company, or (ii) hire, on behalf of Buyer or any other person or entity, any person who has left the employment of the Company within the one year period following the completion of the Services. In the event of a breach of this provision, and recognizing that compensatory monetary damages resulting from such breach would be difficult to prove, Buyer will be liable to the Company for liquidated damages in an amount equal to such employee or service provider's compensation from the Company during the 12-month period ending on the termination of such employee's employment with or service provider's services to the Company.

PUBLICITY. The Company shall have the right to use Buyer's name and the Services in connection with any referral to potential customers or as examples of the Company's work product.

NO MODIFICATION. Except as explicitly set forth above, Buyer acknowledges and agree that (a) no agent, representative, employee or officer of the Company is authorized to waive or modify any of the terms of this Bid Proposal, and (b) no representation, promise, description of goods or services, or affirmation of fact made by an agent, representative, employee, or officer of the Company shall be effective to waive or modify any of the terms of this Bid Proposal.

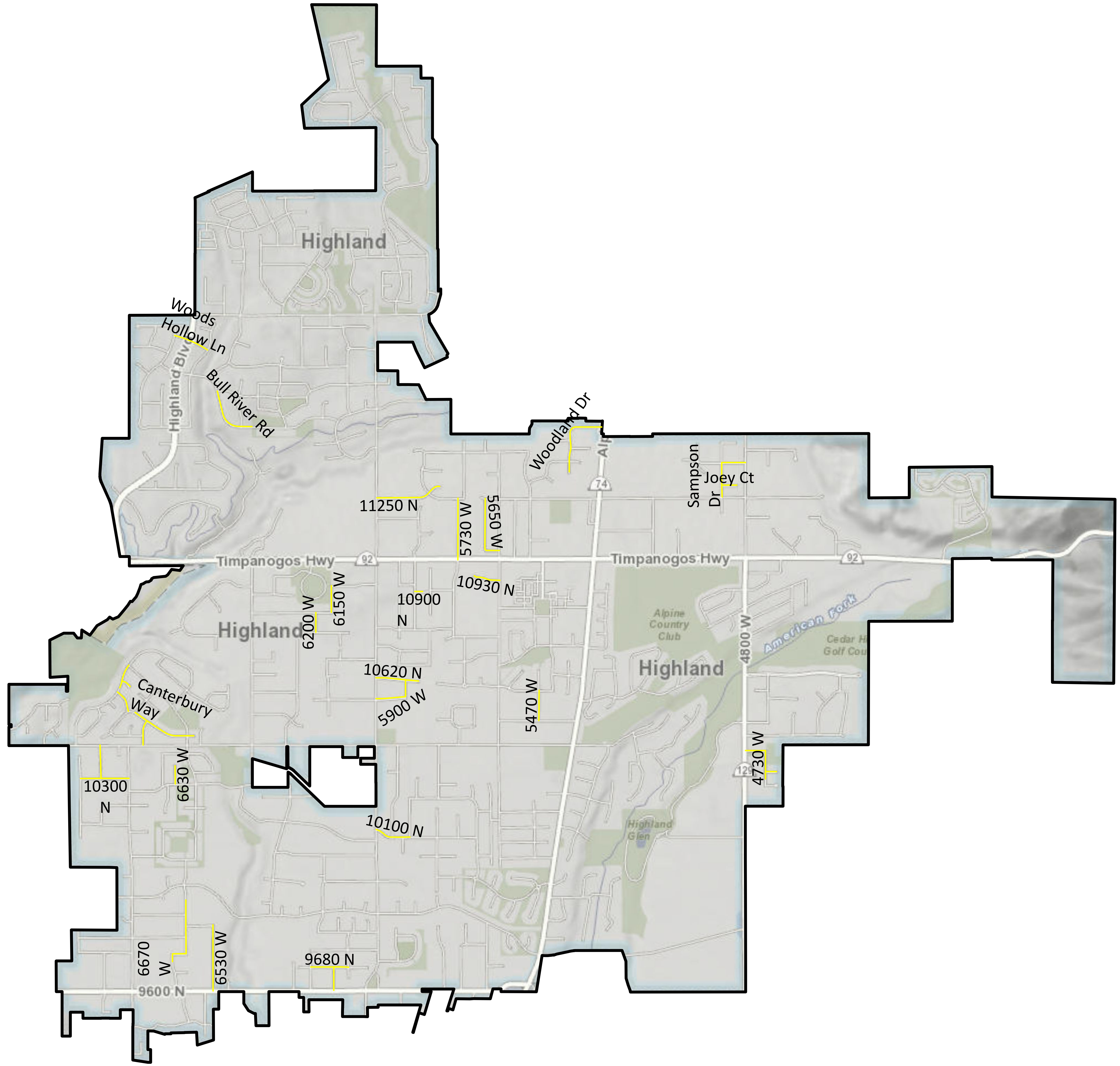
GENERAL PROVISIONS. All matters arising out of or relating to this Bid Proposal and any goods or services relating hereto are governed by and construed in accordance with the internal laws of the State of Utah without giving effect to any conflict of law provision. Any legal suit, action, or proceeding arising out of or relating to this proposal or the Services shall be instituted in the state or federal courts located in Utah County, Utah and each party irrevocably submits to the exclusive jurisdiction of such courts. If any term or provision of this Bid Proposal is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Bid Proposal. Any failure on the part of a party to exercise any right or to enforce any of the terms of this Bid Proposal shall not affect such party's rights nor act as a waiver with respect to other future occurrences. This Bid Proposal is for the sole benefit of the parties hereto and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Bid Proposal. In any action or proceeding to enforce rights under this Bid Proposal, the prevailing party will be entitled to recover costs and attorneys' fees. Buyer hereby irrevocably waives the right to trial by jury in any claim arising out of or releating to this bid proposal.

PROJECT PLAN



HIGHLAND CITY

HA5

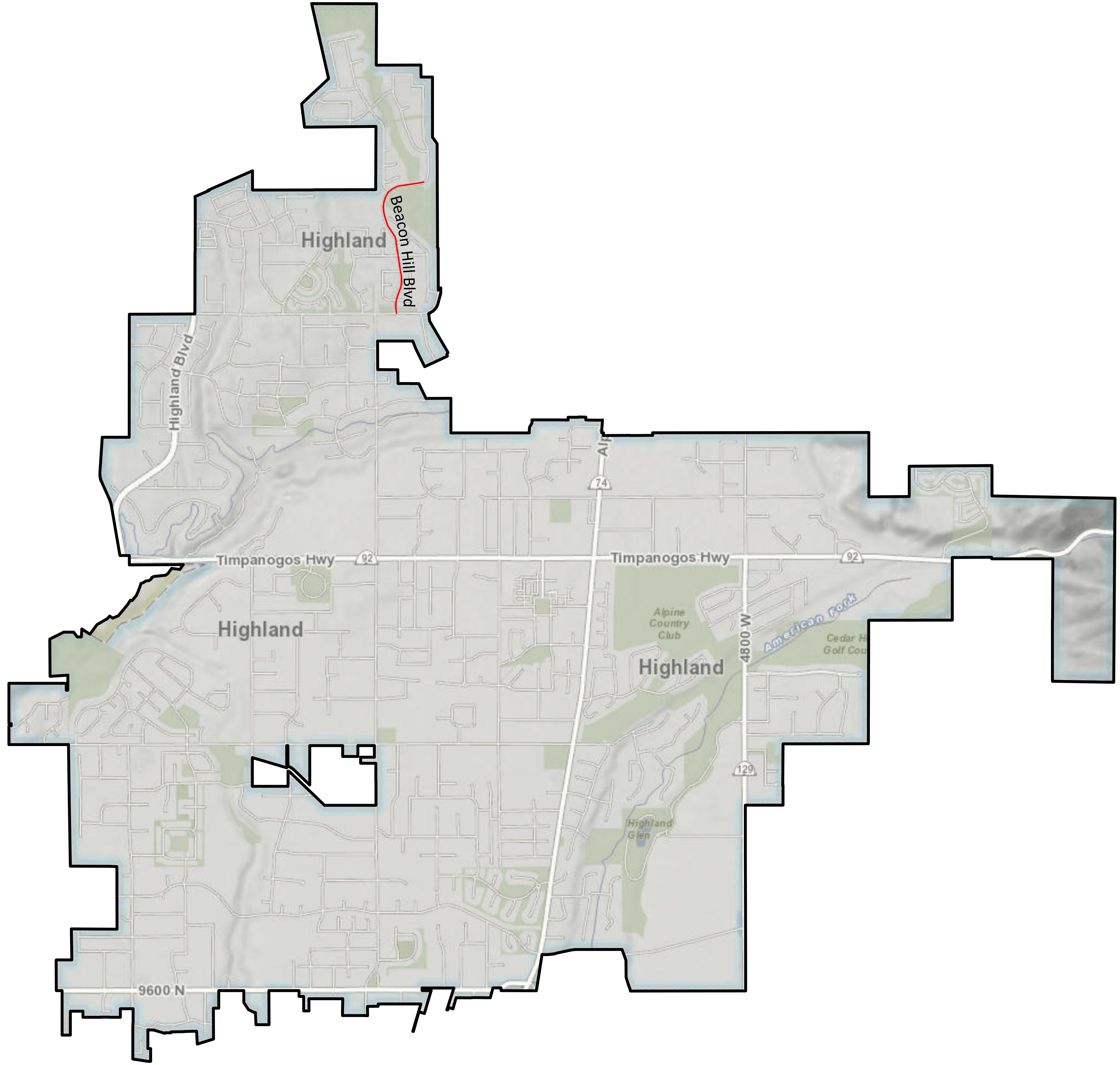


N
W
E
S

0 0.13 0.25 0.5 0.75 1
Miles

HIGHLAND CITY

Bonded Matrix



N
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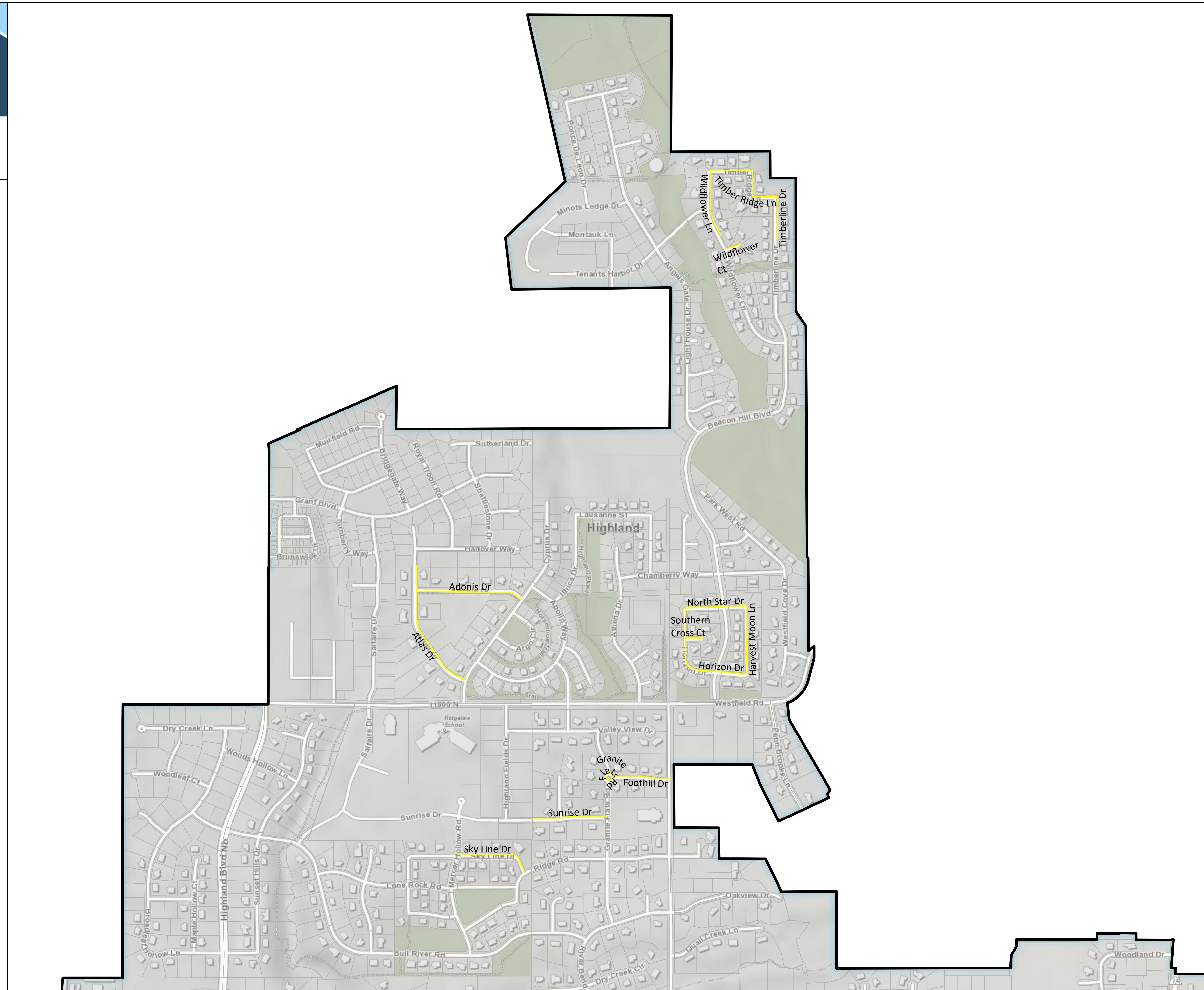
0 0.13 0.25 0.5 0.75 1 Miles

HIGHLAND CITY

ONYX



N
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S

0 0.05 0.1 0.2 0.3 0.4
Miles

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #4b

DATE: Tuesday, June 15, 2021

TO: Honorable Mayor and Members of the City Council

FROM: Nathan Crane, AICP
City Administrator/Community Development Director

SUBJECT: **ACTION -** North County Boulevard Right of Way Dedication
Administrative

PURPOSE:
The City Council will consider a request by the Utah Department of Transportation (UDOT) for the dedication of remnant parcels of right of way for North County Boulevard. The Council will take appropriate action.

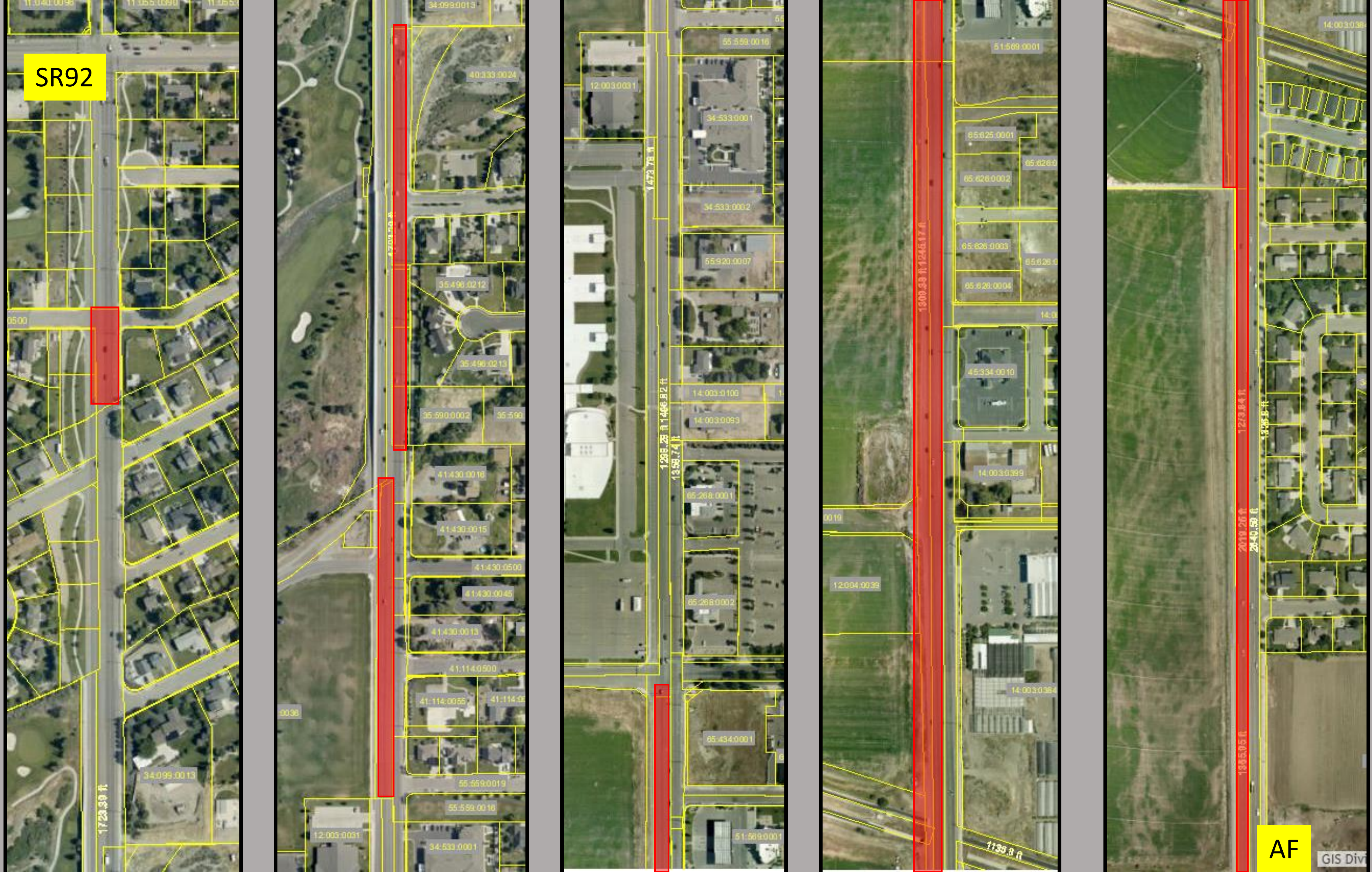
BACKGROUND:
About 10 years ago Utah County acquired property for SR-129 and the property went to either the cities or to Utah County. These properties were supposed to be deeded to UDOT after the project was completed. Quick claim deeds for the conveyance to UDOT have now been prepared. There is a total of 22.412 acres divided amongst four Quick Claim Deeds as follows:

Parcel 1: 8.837 acres
Parcel 2: 1.167 acres
Parcel 3: 7.277 acres
Parcel 4: 5.131 acres
Total: 22.412 acres

FISCAL IMPACT:
This action will have no impact of fiscal expenditures.

PROPOSED MOTION:
I move that the City Council approve the request by the Utah County Department of Transportation for the dedication of remnant parcels of right of way within North County Boulevard.

ATTACHMENTS:
1. North County Boulevard ROW Exhibit
2. Quick Claim Deeds
3. ROW Maps



North

ROW to be Conveyed

WHEN RECORDED, MAIL TO:
Utah Department of Transportation
Right of Way, Fourth Floor
Box 148420
Salt Lake City, Utah 84114-8420

Quit Claim Deed
(CITY)

Utah County

Tax ID No.	12:004:0010
	12:003:0021
	11:041:0054
Pin No.	17293
Project No.	NEWPROJ(17293)
Parcel No.	104B:1

Highland City, Grantor, a municipal corporation of the State of Utah hereby QUIT CLAIMS to the UTAH DEPARTMENT OF TRANSPORTATION, Grantee, at 4501 South 2700 West, Salt Lake City, Utah 84114, for the sum of TEN ($10.00) Dollars, and other good and valuable considerations, the following described parcel of land in Utah County, State of Utah, to-wit:

A parcel of land in fee, being part of an entire tract of property, situate in the SE1/4 SE1/4, NE1/4 SE1/4, SE1/4 NE1/4 and the NE1/4 NE1/4 of Section 1, T.5S., R.1E., S.L.B.&M. The boundaries of said parcel of land are described as follows:

Beginning at the Southeast Corner of said Section 1, which corner is 5.19 feet perpendicularly distant easterly from the SR-129 Control Line, at Engineer Station 393+99.16, which corner is on the boundary between Highland City and American Fork City as shown on the Corporate City Limits of Highland Local Entity Plat, recorded on July 13, 1977 as Entry No. 21911 and Map No. 1817 in the office of the Utah County Surveyor; and thence running S.89°55’32”W. 55.03 feet along the section line and said Local Entity Plat to a point on the westerly right of way line of SR-129 (North County Blvd.); thence the following nine (9) courses which are along said right of way line:

CONTINUED ON PAGE 2

Pin No. 17293
Project No. NEWPROJ(17293)
Parcel No. 104B:1

(1) N.00°00’11”W. 378.96 feet; (2) N.01°20’10”W. 976.27 feet; (3) North 1,309.39 feet; (4) N.00°20’49”E. 661.61 feet; (5) N.00°02’42”W. 33.02 feet; (6) N00°19’58”E 22.96 feet; (7) N.00°02’24”W. 1,473.77 feet; (8) N.00°02’42”W. 367.28 feet to a point of curvature; (9) northeasterly 106.40 feet along the arc of a 19,946-foot radius curve to the right, through a central angle of 00°18’21”, the chord of which bears N.00°05’53”E. 106.40 feet to a point on the north section line of said Section 1; thence N.89°58’40”E. 67.89 feet along said section line to the Northeast Corner of said Section 1; thence S.00°02’46”E. 2,665.21 feet along the section line to the East Quarter Corner of said Section 1; thence S.00°06’11”E. 2,664.13 feet along the section line to the point of beginning. The above described parcel of land contains 364,652 square feet or 8.371 acres in area, more or less.

(Note: All bearings in the above description are record and equal to highway bearings, unless otherwise noted.)

CONTINUED ON PAGE 3

Pin No. 17293
Project No. NEWPROJ(17293)
Parcel No. 104B:1

STATE OF)
) ss.
COUNTY OF)

Highland City
____

By ______________________________

On this _____ day of ____________________________, in the year 20_____, before me personally appeared ____, whose identity is personally known to me (or proven on the basis of satisfactory evidence) and who by me being duly sworn/affirmed, did say that he/she is the ____________________ of Highland City and that said document was signed by him/her on behalf of said Highland City by Authority of its ____________________________________.

____
Notary Public

WHEN RECORDED, MAIL TO:
Utah Department of Transportation
Right of Way, Fourth Floor
Box 148420
Salt Lake City, Utah 84114-8420

Quit Claim Deed

(CITY)

Utah County

Tax ID No.	55:559:0018
	55:559:0019
Pin No.	17293
Project No.	NEWPROJ(17293)
Parcel No.	104B:2

Highland City, Grantor, a municipal corporation of the State of Utah hereby QUIT CLAIMS to the UTAH DEPARTMENT OF TRANSPORTATION, Grantee, at 4501 South 2700 West, Salt Lake City, Utah 84114, for the sum of TEN ($10.00) Dollars, and other good and valuable considerations, the following described parcel of land in Utah County, State of Utah, to-wit:

A parcel of land in fee, being part of an entire tract of property, situate in the NW1/4 NW1/4 of Section 6, T.5S., R.2E., S.L.B.&M. The boundaries of said parcel of land are described as follows:

Beginning at the Northwest Corner of said Section 6, which corner is 14.37 feet perpendicularly distant easterly from the SR-129 Control Line, at Engineer Station 447+28.75; and thence running N.89°58’09”E. 37.80 feet along the section line to a point on the easterly right of way line of SR-129 (North County Blvd.); thence the following five (5) courses which are along said right of way line: (1) S.00°02’42”E. 90.55 feet to a point of curvature; (2) southeasterly 23.54 feet along the arc of a 15.00-foot radius curve to the left, through a central angle of 89°55’43”, the chord of which bears S.45°01’21”E. 21.20 feet to a point of non-tangency; (3) S.00°07’16”E. 56.01 feet to a point of non-tangent curvature; (4) southwesterly 23.57 feet along the arc

CONTINUED ON PAGE 2

Pin No. 17293
Project No. NEWPROJ(17293)
Parcel No. 104B:2

of a 15-foot radius curve to the left, through a central angle of 90°02’37”, the chord of which bears S.44°58’51”W. 21.22 feet; (5) S.00°02’42”E. 1,143.03 feet to a point on the boundary between Highland City and Cedar Hills City as shown on the 4800 West Annexation Local Entity Plat, recorded on January 16, 2007 as Entry No. 24275 and Map No. 12119 in the office of the Utah County Surveyor; thence West 37.81 feet along said local entity plat to a point on the west section line of said Section 6; thence N.00°02’46”W. 1,319.56 feet along said section line to the point of beginning. The above described parcel of land contains 50,848 square feet or 1.167 acres in area, more or less.

(Note: All bearings in the above description are record and equal to highway bearings, unless otherwise noted.)

CONTINUED ON PAGE 3

Pin No. 17293
Project No. NEWPROJ(17293)
Parcel No. 104B:2

STATE OF)
) ss.
COUNTY OF)

Highland City
____
By ___________________________

On this _____ day of ____________________________, in the year 20_____, before me personally appeared ____, whose identity is personally known to me (or proven on the basis of satisfactory evidence) and who by me being duly sworn/affirmed, did say that he/she is the ____________________ of Highland City and that said document was signed by him/her on behalf of said Highland City by Authority of its ____________________________________.

____
Notary Public

WHEN RECORDED, MAIL TO:
Utah Department of Transportation
Right of Way, Fourth Floor
Box 148420
Salt Lake City, Utah 84114-8420

Quit Claim Deed

(CITY)

Utah County

Tax ID No.	11:041:0054
	34:009:0501
	34:085:0500
	35:008:0029
	34:008:0043
Pin No.	17293
Project No.	NEWPROJ(17293)
Parcel No.	104B:3

Highland City, Grantor, a municipal corporation of the State of Utah hereby QUIT CLAIMS to the UTAH DEPARTMENT OF TRANSPORTATION, Grantee, at 4501 South 2700 West, Salt Lake City, Utah 84114, for the sum of TEN ($10.00) Dollars, and other good and valuable considerations, the following described parcel of land in Utah County, State of Utah, to-wit:

A parcel of land in fee, being part of an entire tract of property, situate in the SE1/4 SE1/4, NE1/4 SE1/4 and the SE1/4 NE1/4 of Section 36, T.4S., R.1E., S.L.B.&M. The boundaries of said parcel of land are described as follows:

Beginning at the Southeast Corner of said Section 36 which corner is 14.37 feet perpendicularly distant easterly from the SR-129 Control Line, at Engineer Station 447+28.75; and thence running S.89°58’40”W. 67.89 feet along the section line to a point on the westerly right of way line of SR-129 (North County Blvd.); thence the following twenty-seven (27) courses which are along said right of way line: (1) northerly 100.39 feet along the arc of a 19,946.00-foot radius curve to the right, through a central angle of 00°17’18”, the chord of which bears N.00°23’42”E. 100.39 feet;

CONTINUED ON PAGE 2

Pin No. 17293
Project No. NEWPROJ(17293)
Parcel No. 104B:3

(2) N.00°32'45"E. 596.79 feet; (3) S.59°30'00"W. 107.18 feet; (4) N.30°46'58"E. 152.36 feet; (6) N.00°46'58"E. 560.00 feet; (7) N.00°19'44"E. 191.92 feet; (8) N.89°44'55"W. 11.23 feet; (9) N.00°08'13"E. 79.69 feet; (10) S.89°58'40"E. 17.18 feet; (11) N.06°55'57"E. 73.57 feet; (12) N.00°04'12"W. 750.26 feet; (13) S.62°46'22"W. 47.79 feet; (14) S.67°43'22"W. 10.65 feet; (15) N.00°46'38"W. 244.00 feet; (16) N.11°52'42"W. 213.91 feet; (17) N.62°36'22"E. 80.00 feet; (18) N.00°46'38"W. 67.11 feet; (19) N.27°23'38"W. 45.76 feet; (20) N.00°03'39"W. 274.52 feet to a point of curvature; (21) northerly 47.59 feet along the arc of a 20,102.00-foot radius curve to the left, through a central angle of 0°08'08", the chord of which bears N.00°00'24"E. 47.59 feet to a point of non-tangency; (22) N.18°53'28"E. 52.96 feet to a point of non-tangent curvature; (23) northerly 44.66 feet along the arc of a 20,085.00-foot radius curve to the right, through a central angle of 00°07'39", the chord of which bears N.00°21'14"E. 44.66 feet; (24) N.00°20'41"E. 435.35 feet; (25) N.89°44'31"E. 27.46 feet; (26) N.00°20'41"E. 83.22 feet; (27) N.32°23'53"W. 43.45 feet; thence N.89°44'22"E. 83.52 feet to a point on the east section line of said Section 36; thence S.00°04'22"W. 1,308.25 feet along the section line to the East Quarter Corner of said Section 36; thence S.00°03'24"W. 2,664.82 feet along the section line to the point of beginning. The above described parcel of land contains 316,991 square feet or 7.277 acres in area, more or less.

(Note: All bearings in the above description are record and equal to highway bearings, unless otherwise noted.)

CONTINUED ON PAGE 3

Pin No. 17293
Project No. NEWPROJ(17293)
Parcel No. 104B:3

STATE OF	)	Highland City
	) ss.	
COUNTY OF	)	By ______________________

On this _____ day of ___________________________, in the year 20____, before me personally appeared ____, whose identity is personally known to me (or proven on the basis of satisfactory evidence) and who by me being duly sworn/affirmed, did say that he/she is the ___________________ of Highland City and that said document was signed by him/her on behalf of said Highland City by Authority of its ___________________________________.

____
Notary Public

WHEN RECORDED, MAIL TO:
Utah Department of Transportation
Right of Way, Fourth Floor
Box 148420
Salt Lake City, Utah 84114-8420

Quit Claim Deed

(CITY)

Utah County

Tax ID No.	41:430:0500
	11:055:0111
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	34:085:0500
	34:008:0055
	34:008:0500
Pin No.	17293
Project No.	NEWPROJ(17293)
Parcel No.	104B:4

Highland City, Grantor, a municipal corporation of the State of Utah hereby QUIT CLAIMS to the UTAH DEPARTMENT OF TRANSPORTATION, Grantee, at 4501 South 2700 West, Salt Lake City, Utah 84114, for the sum of TEN ($10.00) Dollars, and other good and valuable considerations, the following described parcel of land in Utah County, State of Utah, to-wit:

A parcel of land in fee, being part of an entire tract of property, situate in the SW1/4 SW1/4, NW1/4 SW1/4 and the SW1/4 NW1/4 of Section 31, T.4S., R.2E., S.L.B.&M. The boundaries of said parcel of land are described as follows:

Beginning at the Southwest Corner of said Section 31, which corner is 14.37 feet perpendicularly distant easterly from the SR-129 Control Line, at Engineer Station

CONTINUED ON PAGE 2

Pin No. 17293
Project No. NEWPROJ(17293)
Parcel No. 104B:4

447+28.75; and running thence N.00°03'24"E. 2,664.82 feet along the section line to the West Quarter Corner of said Section 31; thence N.00°04'22E. 1,308.25 feet along the section line; thence N.89°44'22"E. 79.49 feet to a point on the easterly right of way line of SR-129 (North County Blvd.); thence the following forty-one (41) courses which are along said right of way line: (1) S.00°20'41"W. 500.01 feet; (2) S.89°44'22"W. 32.81 feet to a point of non-tangent curvature; (3) southerly 6.40 feet along the arc of a 50.00-foot radius curve to the left, through a central angle of 07°20'20", the chord of which bears S.07°46'46"E. 6.40 feet; (4) S.11°27'03"E. 2.50 feet to a point of curvature; (5) southerly 36.18 feet along the arc of a 180.00-foot radius curve to the right, through a central angle of 11°31'00", the chord of which bears S.05°14'37"E. 36.12 feet; (6) S.00°30'53"W. 42.04 feet to a point of curvature; (7) southeasterly 20.60 feet along the arc of a 13.00-foot radius curve to the left, through a central angle of 90°47'00", the chord of which bears S.44°52'22"E. 18.51 feet to a point of non-tangency; (8) S.04°57'58"W. 50.17 feet; (9) S.39°44'51"W. 16.88 feet; (10) S.00°46'38"E. 473.45 feet; (11) S.00°47'36"E. 339.71 feet; (12) S.54°50'24"W. 10.48 feet; (13) S.00°47'36"E. 486.57 feet; (14) S.89°56'36"E. 0.76 feet; (15) S.00°04'38"E. 6.10 feet to a point of curvature; (16) southerly 83.06 feet along the arc of a 4,954.50-foot radius curve to the right, through a central angle of 00°57'38", the chord of which bears S.00°23'18"W. 83.06 feet; (17) S.00°52'07"W. 360.50 feet to a point of curvature; (18) southeasterly 23.79 feet along the arc of a 15.00-foot radius curve to the left, through a central angle of 90°51'59", the chord of which bears S.44°33'58"E. 21.37 feet; (19) N.89°59'26"E. 10.43 feet; (20) S.00°00'35"E. 74.00 feet to a point of non-tangent curvature; (21) southwesterly 23.33 feet along the arc of a 15.00-foot radius curve to the left, through a central angle of 89°07'18", the chord of which bears S.45°25'46"W. 21.05 feet; (22) S.00°52'07"W. 26.32 feet to a point of curvature; (23) southerly 92.16 feet along the arc of a 6,537.00-foot radius curve to the left, through a central angle of 00°48'28", the chord of which bears S.00°27'53"W. 92.16 feet to a point of non-tangency; (24) S.88°45'36"W. 12.19 feet to a point of non-tangent curvature; (25) southerly 85.29 feet along the arc of a 6,528.87-foot radius curve to the left, through a central angle of 00°44'55", the chord of which bears

CONTINUED ON PAGE 3

Pin No. 17293
Project No. NEWPROJ(17293)
Parcel No. 104B:4

S.00°19’05”E. 85.29 feet to a point of reverse curvature; (26) southerly 247.49 feet along the arc of a 6594.50-foot radius curve to the right, through a central angle of 02°09’01”, the chord of which bears S.00°22’57”W. 247.48 feet; (27) S.01°27’28”W. 176.19 feet; (28) N.89°59’26’E. 12.33 feet; (29) S.01°28’08”W. 298.40 feet to a point of curvature; (30) southeasterly 23.96 feet along the arc of a 15.00-foot radius curve to the left, through a central angle of 91°30’19”, the chord of which bears S.44°16’13”E. 21.49 feet to a point of non-tangency; (31) S.00°00’36”E. 56.00 feet; (32) S.89°59’26”W. 2.22 feet to a point of curvature; (33) southwesterly 23.18 feet along the arc of a 15.00-foot radius curve to the left, through a central angle of 88°32’01”, the chord of which bears S.45°43’47”W. 20.94 feet; (34) S.01°28’08”W. 184.80 feet to a point of curvature; (35) southeasterly 23.96 feet along the arc of a 15.00-foot radius curve to the left, through a central angle of 91°30’19”, the chord of which bears S.44°17’41”E. 21.49 feet to a point of non-tangency; (36) S.00°02’55”E. 66.03 feet; (37) N.89°57’05”E. 30.22 feet; (38) S.00°02’55”E. 4.68 feet; (39) S.85°52’50”W. 36.22 feet; (40) S.54°19’46”W. 16.14 feet; (41) S.00°32’45”W. 156.37 feet to a point on the south section line of said Section 31; thence S.89°58’09”W. 37.97 feet to the point of beginning. The above described parcel of land contains 223,510 square feet or 5.131 acres in area, more or less.

(Note: All bearings in the above description are record and equal to highway bearings, unless otherwise noted.)

CONTINUED ON PAGE 4

Pin No. 17293
Project No. NEWPROJ(17293)
Parcel No. 104B:4

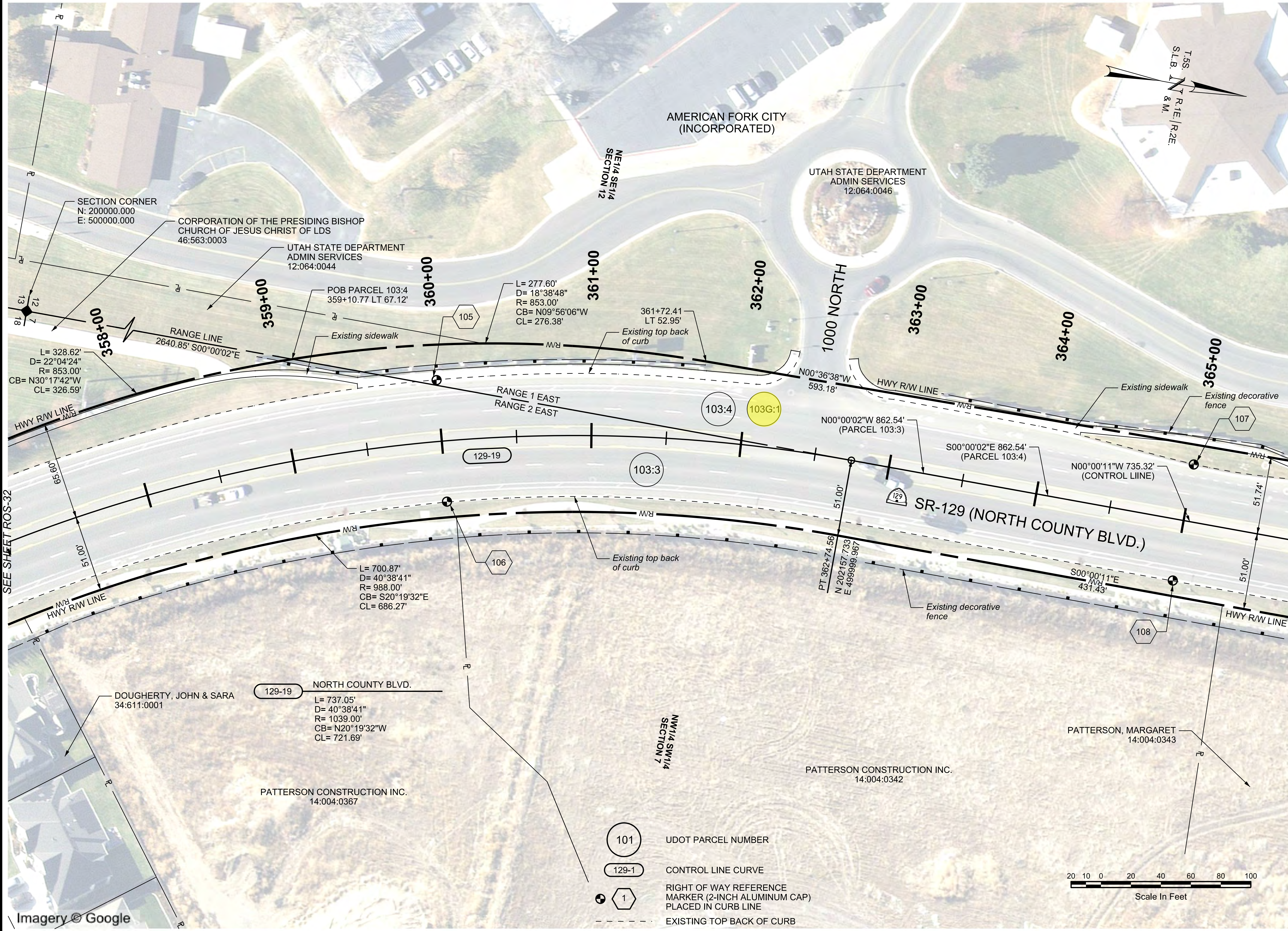
STATE OF)
) ss.
COUNTY OF)

Highland City
____

By ______________________________

On this _____ day of ____________________________, in the year 20_____, before me personally appeared ____, whose identity is personally known to me (or proven on the basis of satisfactory evidence) and who by me being duly sworn/affirmed, did say that he/she is the ____________________ of Highland City and that said document was signed by him/her on behalf of said Highland City by Authority of its ____________________________________.

____
Notary Public



DGN File: \\DREMFILES\Public\Projects\JUB\UDOT Region 3\50-18-017 Canyon Rd & N County Blvd ROW\16779.18\Right of Way\16779_ROS-33_Aerial.dgn

12-JAN-2021

REVISIONS

NO.	DATE	APPROVED BY	REMARKS

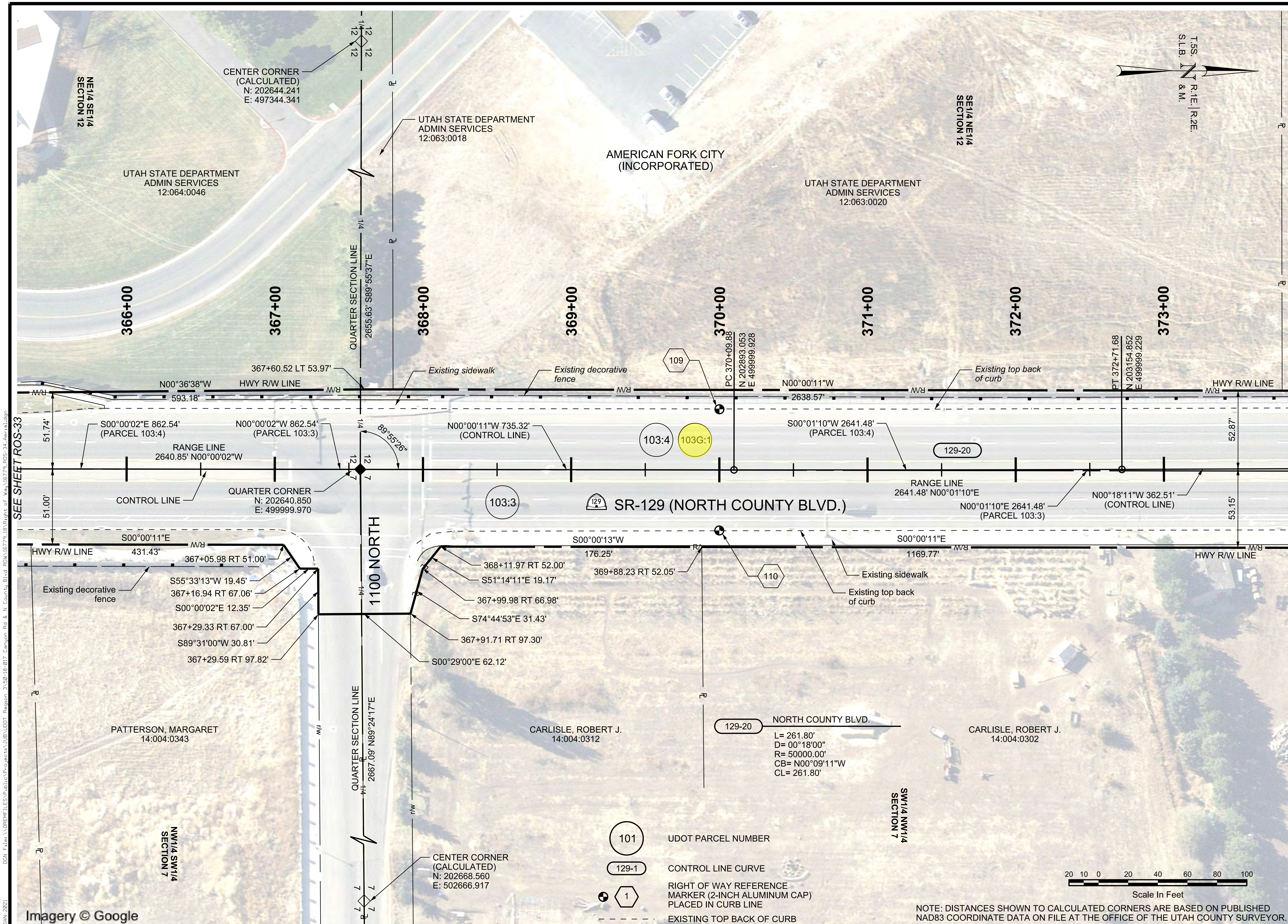
UTAH DEPARTMENT OF TRANSPORTATION
REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY: TMR
QC CHECKED BY: JDW
DATE
APPROVED
PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND
PROJECT NUMBER: NEWPROJ(17293)
PIN: 17293
RECORD OF SURVEY

UTAH
COUNTY

SHEET NO. ROS-33



REVISIONS

NO.	DATE	APPROVED BY	REMARKS

UTAH DEPARTMENT OF TRANSPORTATION
REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY	TMR
QC CHECKED BY	JDW
APPROVED	DATE
PROFESSIONAL LAND SURVEYOR	

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

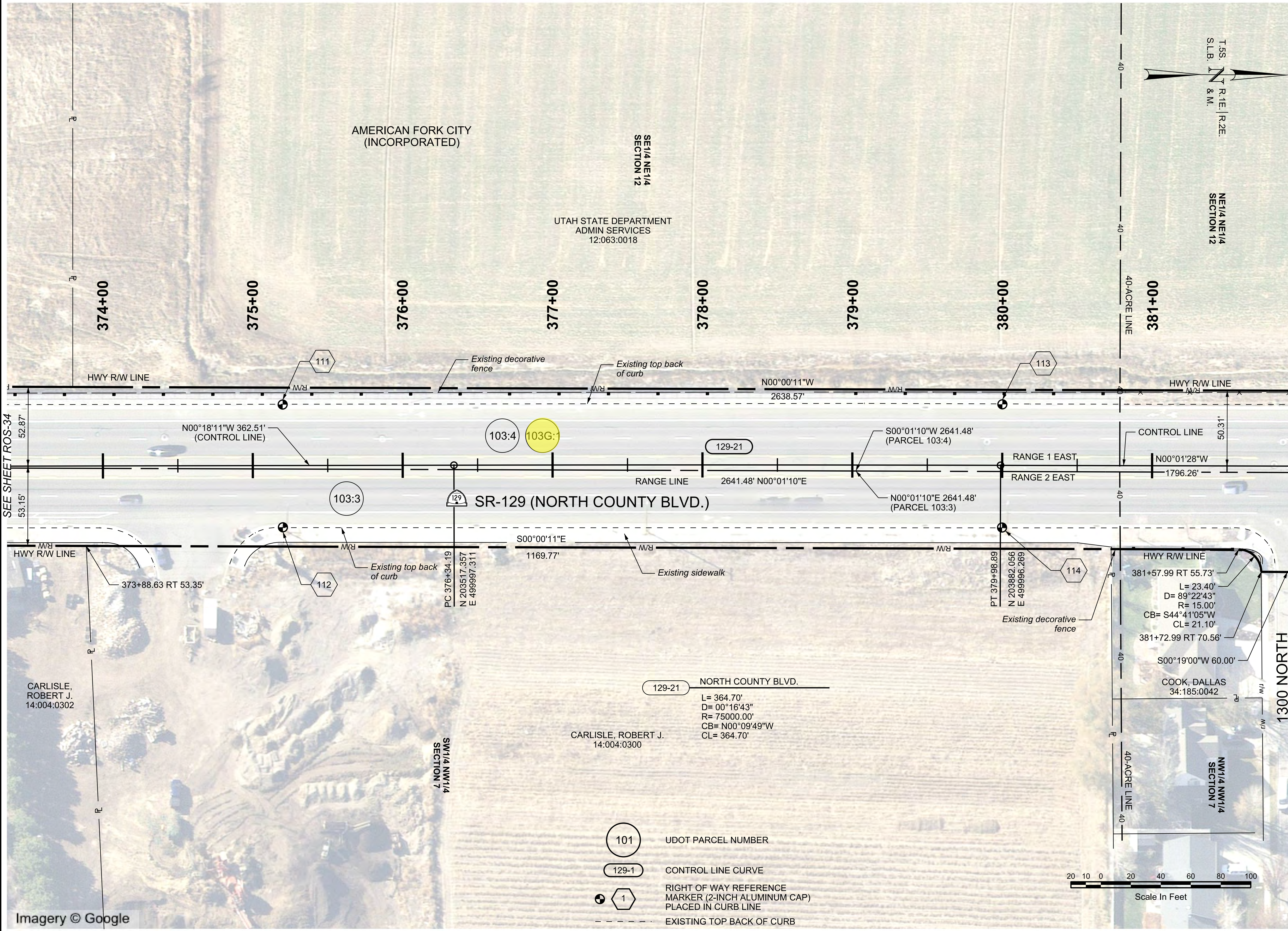
PROJECT NUMBER: NEWPROJ(17293)

PIN: 17293

RECORD OF SURVEY

UTAH
COUNTY

SHEET NO. ROS-34



REVISIONS

NO.	DATE	APPROVED BY	REMARKS

UTAH DEPARTMENT OF TRANSPORTATION

REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY	TMR	
QC CHECKED BY	JDW	
APPROVED		DATE
PROFESSIONAL LAND SURVEYOR		

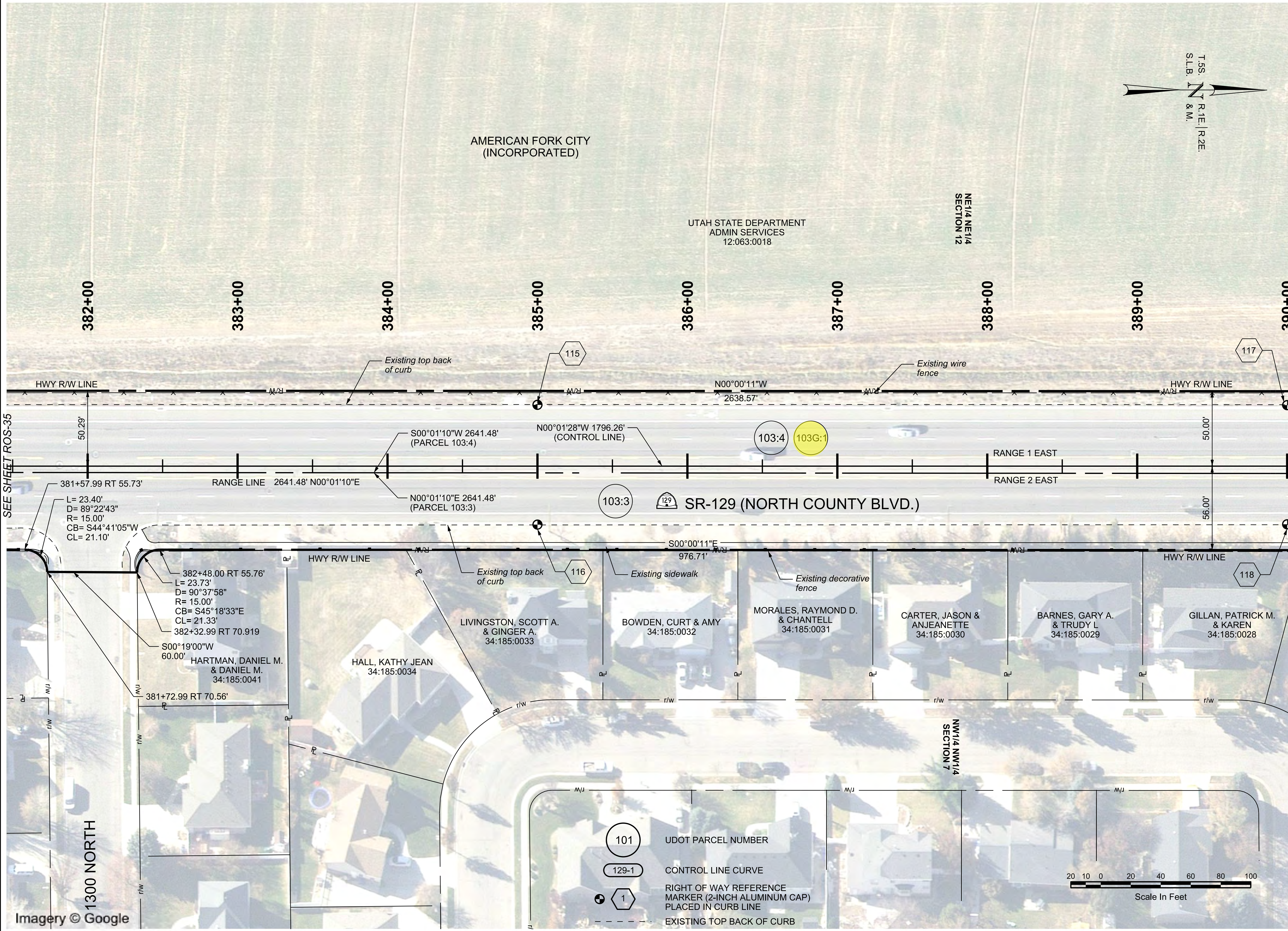
PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

PROJECT NUMBER: NEWPROJ(17293) PIN 17293

RECORD OF SURVEY

UTAH COUNTY

SHEET NO. ROS-35



REVISIONS

NO.	DATE	REMARKS	APPROVED BY

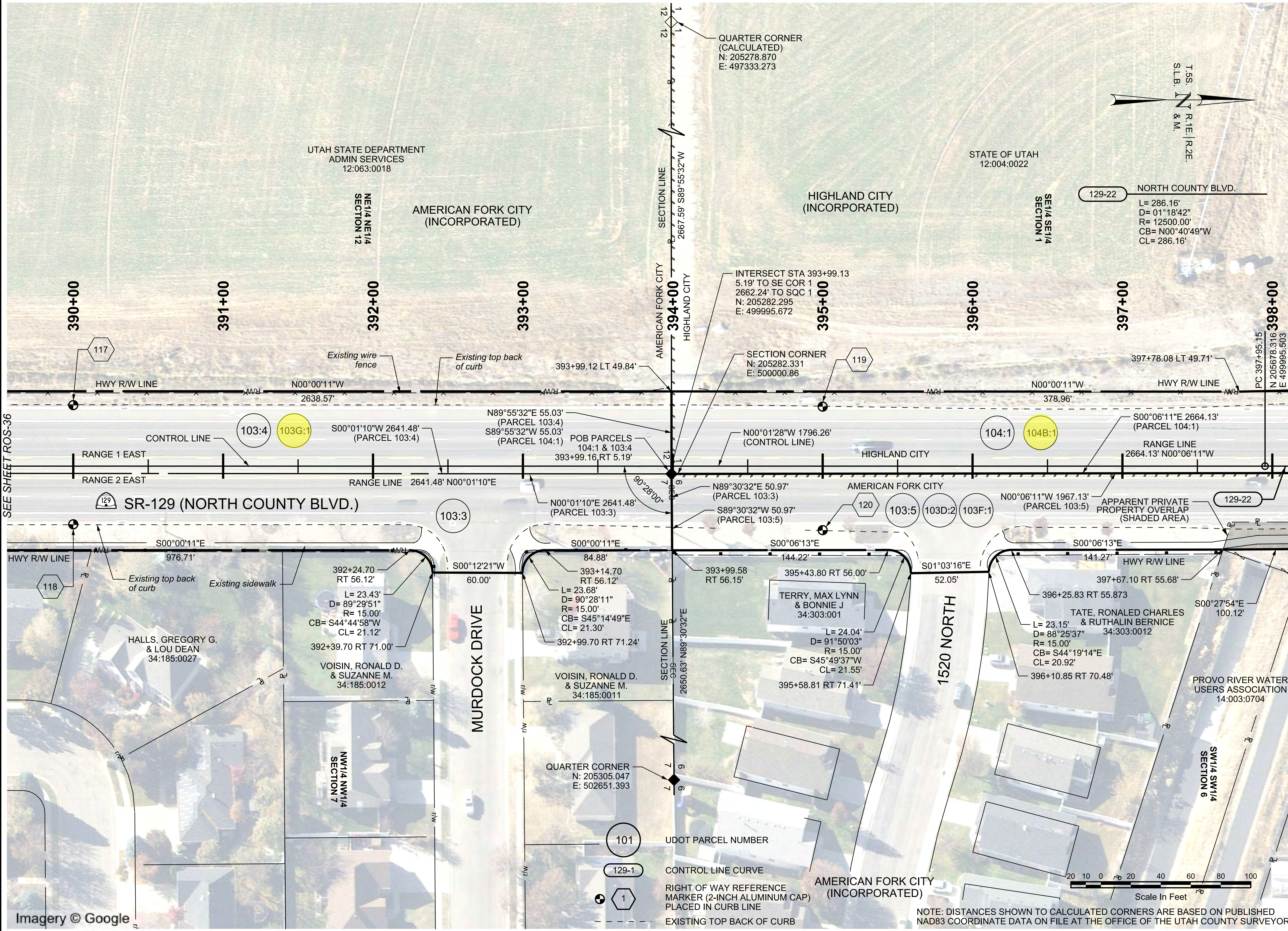
UTAH DEPARTMENT OF TRANSPORTATION
REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY: TMR
QC CHECKED BY: JDW
DATE
APPROVED
PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND
PROJECT NUMBER: NEWPROJ(17293)
PIN: 17293
RECORD OF SURVEY

UTAH
COUNTY

SHEET NO. ROS-36



UTAH DEPARTMENT OF TRANSPORTATION

REGION THREE - J-U-B ENGINEERS, INC.

REVISIONS | NO. | DATE | APPROVED BY | REMARKS

DRAWN BY: TMR
QC CHECKED BY: JDW
DATE
APPROVED
PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

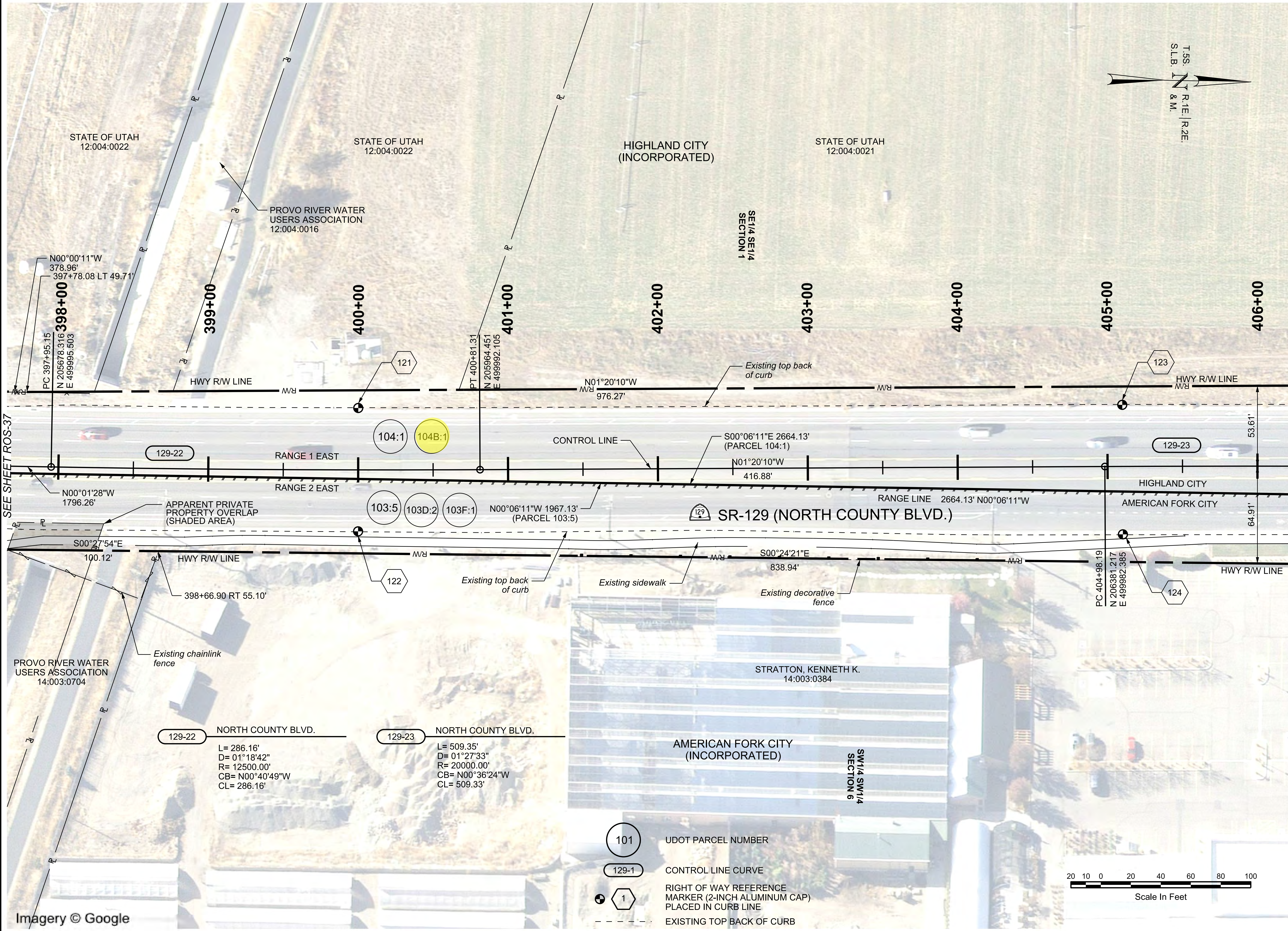
PROJECT NUMBER: NEWPROJ(17293) | PIN 17293

RECORD OF SURVEY

UTAH COUNTY

SHEET NO. ROS-37

12-JAN-2021



UTAH DEPARTMENT OF TRANSPORTATION
REGION THREE - J-U-B ENGINEERS, INC.

REVISIONS

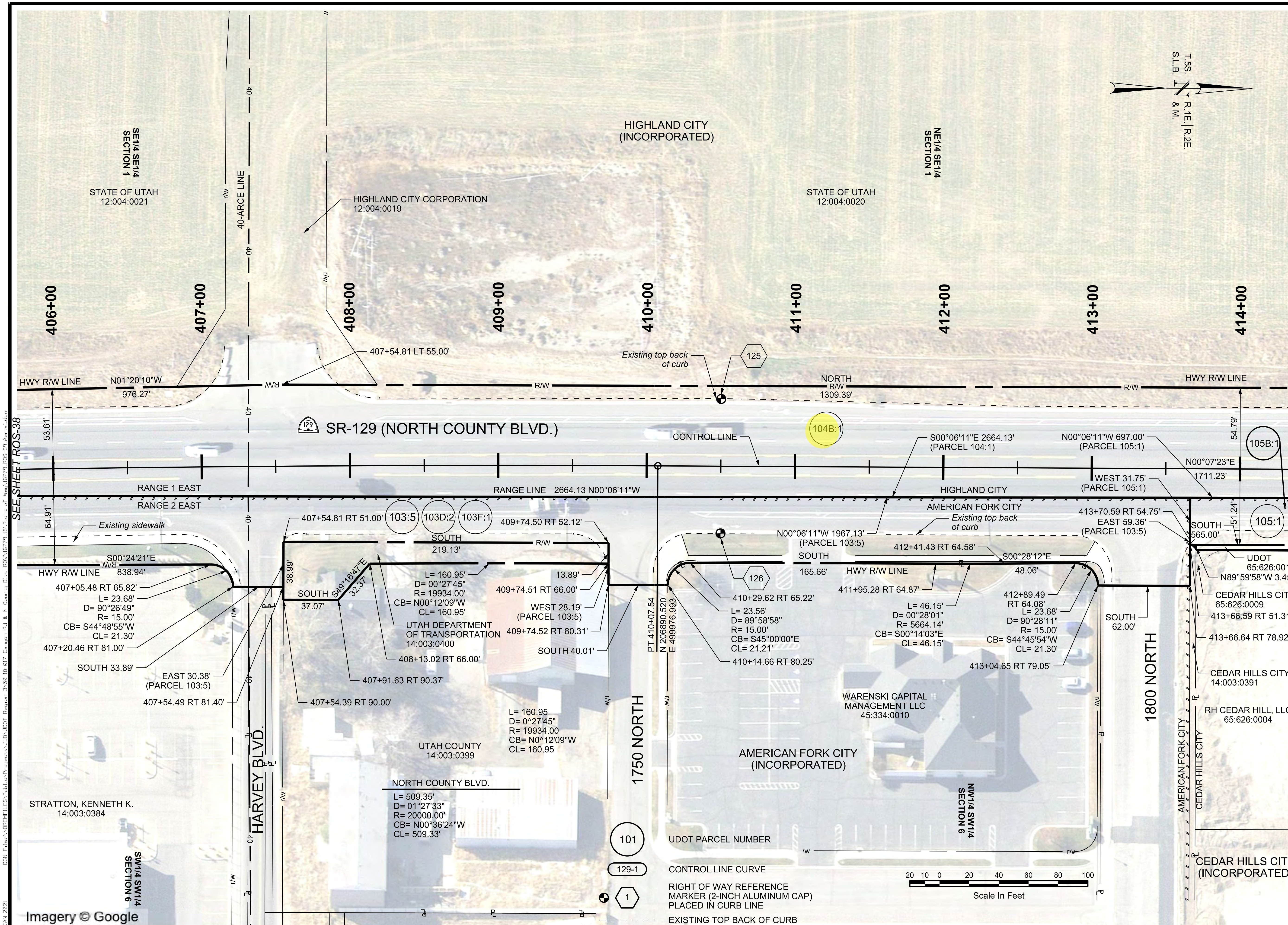
NO.	DATE	APPROVED BY	REMARKS

DRAWN BY: TMR
QC CHECKED BY: JDW
DATE
APPROVED
PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND
PIN: 17293
PROJECT NUMBER: NEWPROJ(17293)
RECORD OF SURVEY

UTAH
COUNTY

SHEET NO. ROS-38



REVISIONS

NO.	DATE	APPROVED BY	REMARKS

UTAH DEPARTMENT OF TRANSPORTATION

REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY	TMR	
QC CHECKED BY	JDW	
APPROVED		DATE
	PROFESSIONAL LAND SURVEYOR	

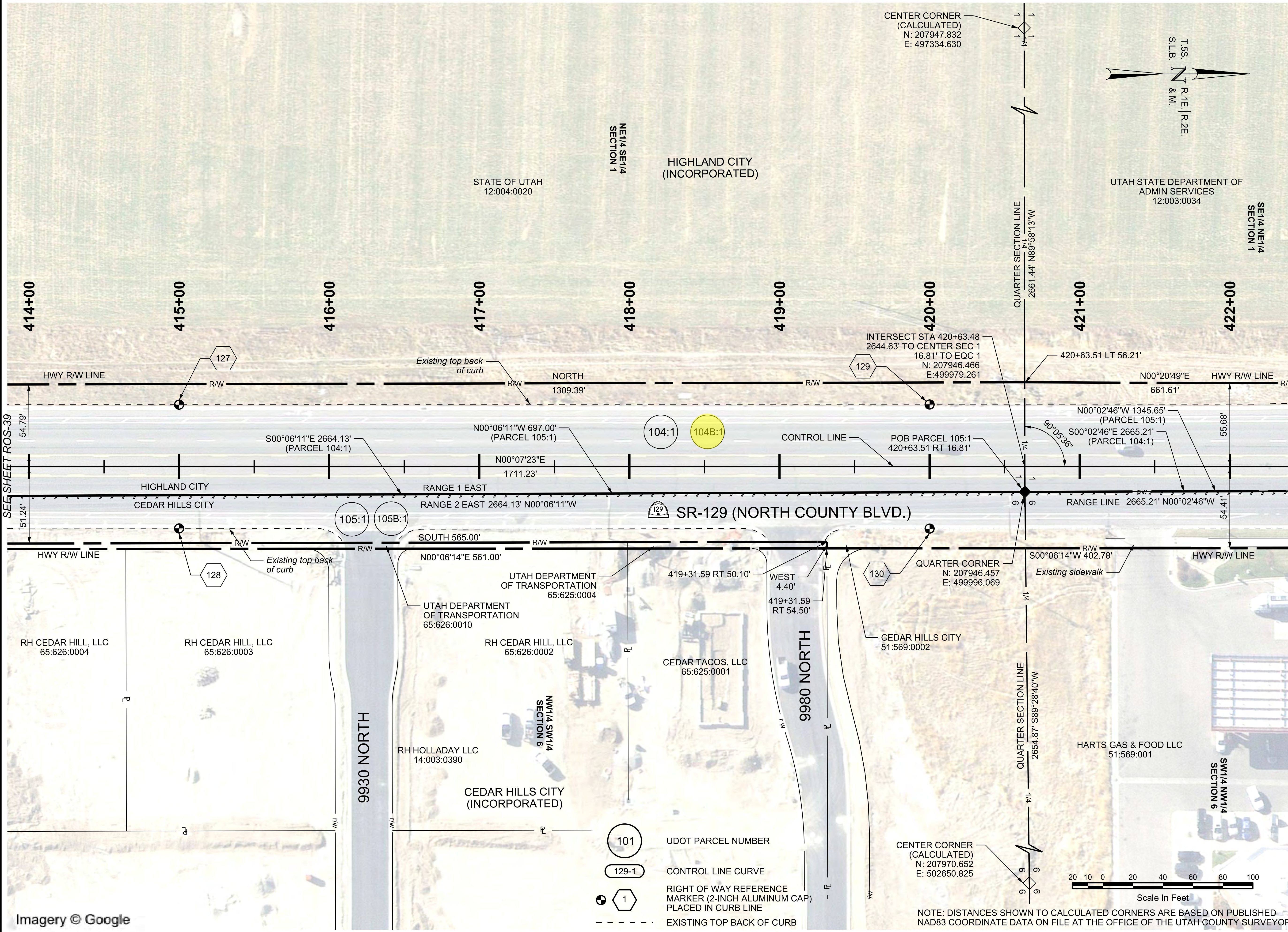
PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

PROJECT NUMBER: NEWPROJ(17293) PIN 17293

RECORD OF SURVEY

UTAH COUNTY

SHEET NO. ROS-39



REVISIONS

NO.	DATE	APPROVED BY	REMARKS

UTAH DEPARTMENT OF TRANSPORTATION

REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY: TMR

QC CHECKED BY: JDW

DATE

APPROVED

PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

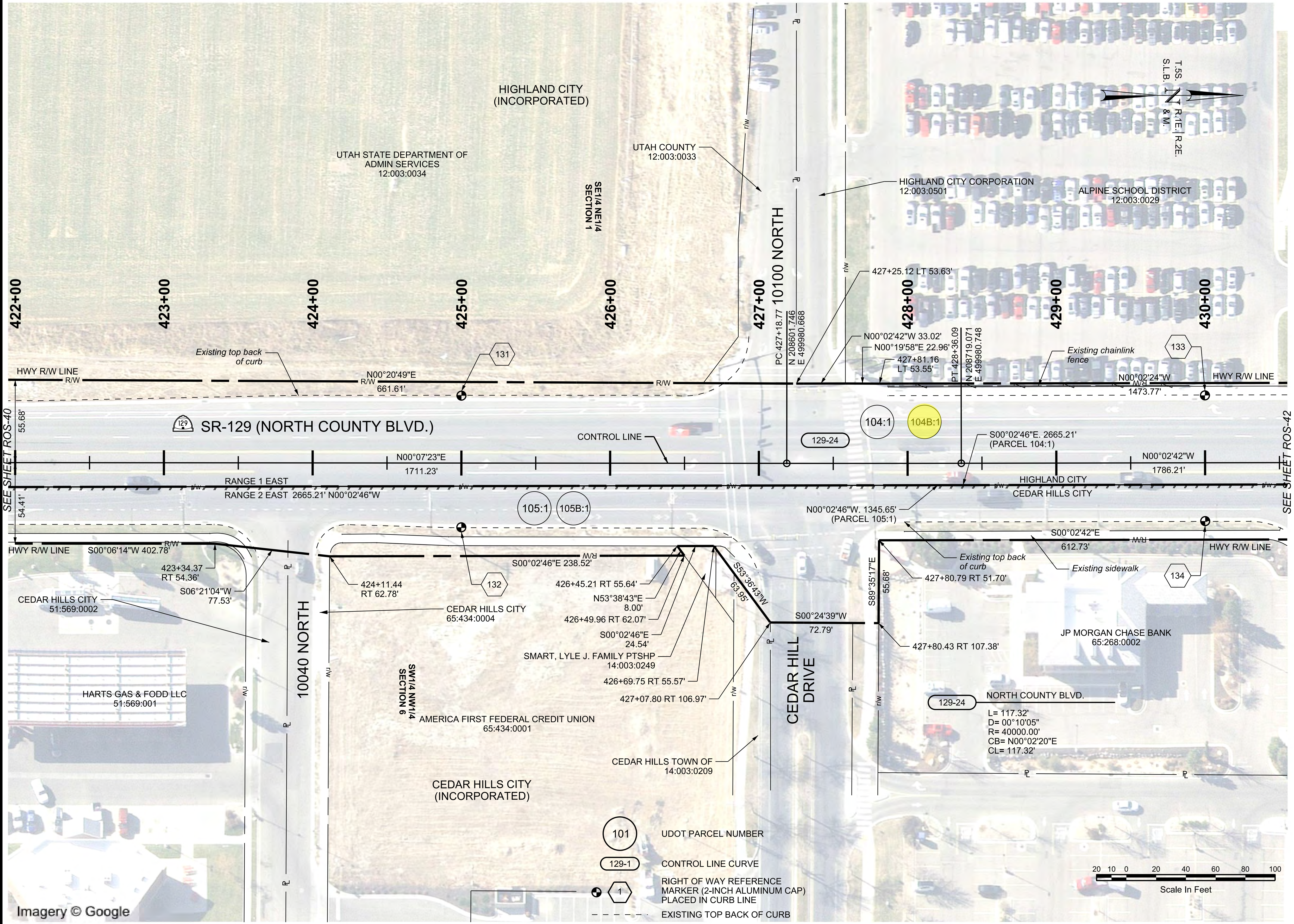
PROJECT NUMBER: NEWPROJ(17293)

PIN: 17293

RECORD OF SURVEY

UTAH COUNTY

SHEET NO. ROS-40



REVISIONS

NO.	DATE	APPROVED BY	REMARKS

UTAH DEPARTMENT OF TRANSPORTATION

REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY: TMR

QC CHECKED BY: JDW

APPROVED

DATE

PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

PROJECT NUMBER: NEWPROJ(17293)

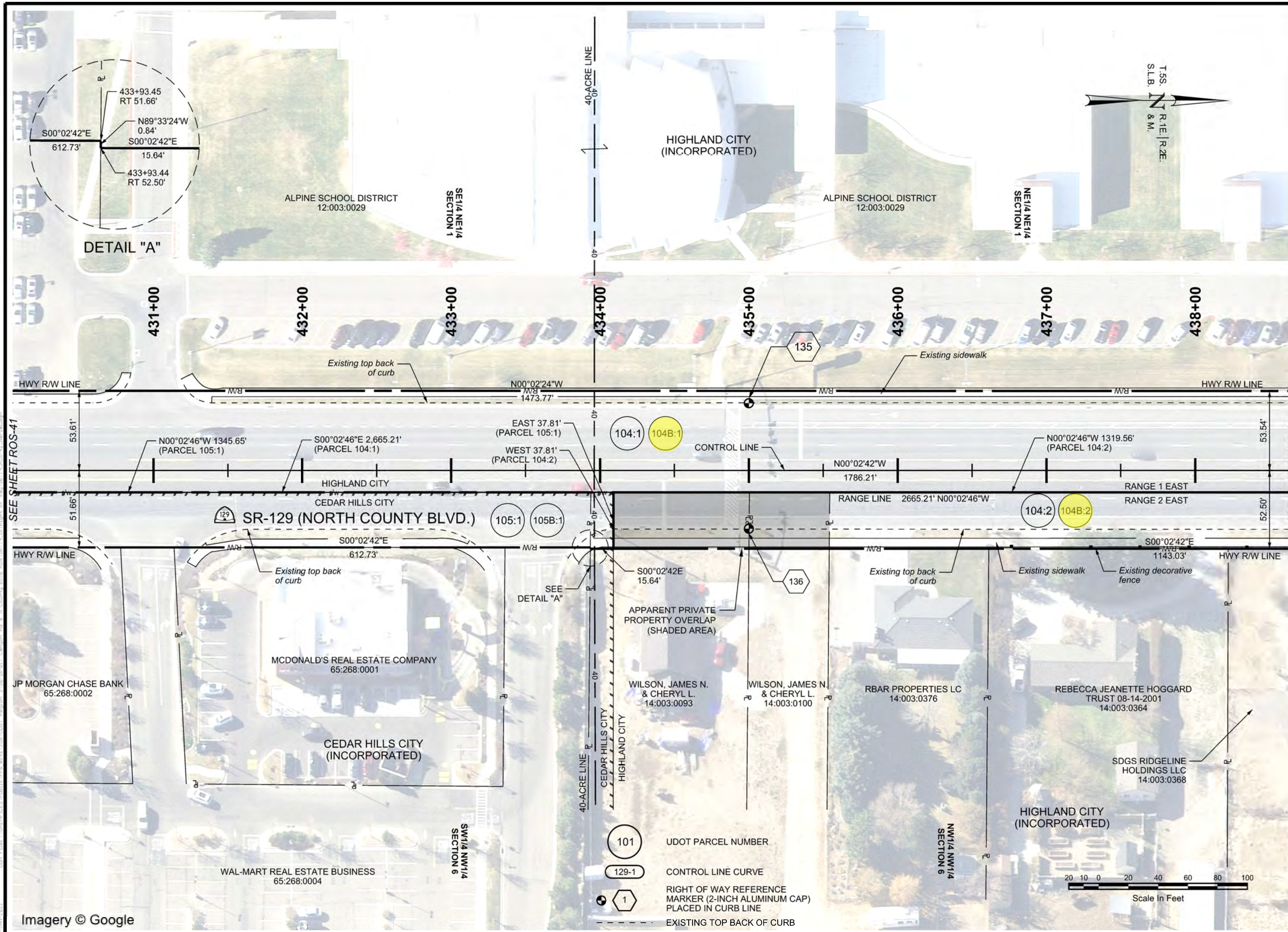
PIN: 17293

RECORD OF SURVEY

UTAH COUNTY

SHEET NO. ROS-41

12-JAN-2021



REVISIONS			
NO.	DATE	APPROVED BY	REMARKS

UTAH DEPARTMENT OF TRANSPORTATION

REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY: TMR

QC CHECKED BY: JDW

DATE

APPROVED

PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

PIN: 17293

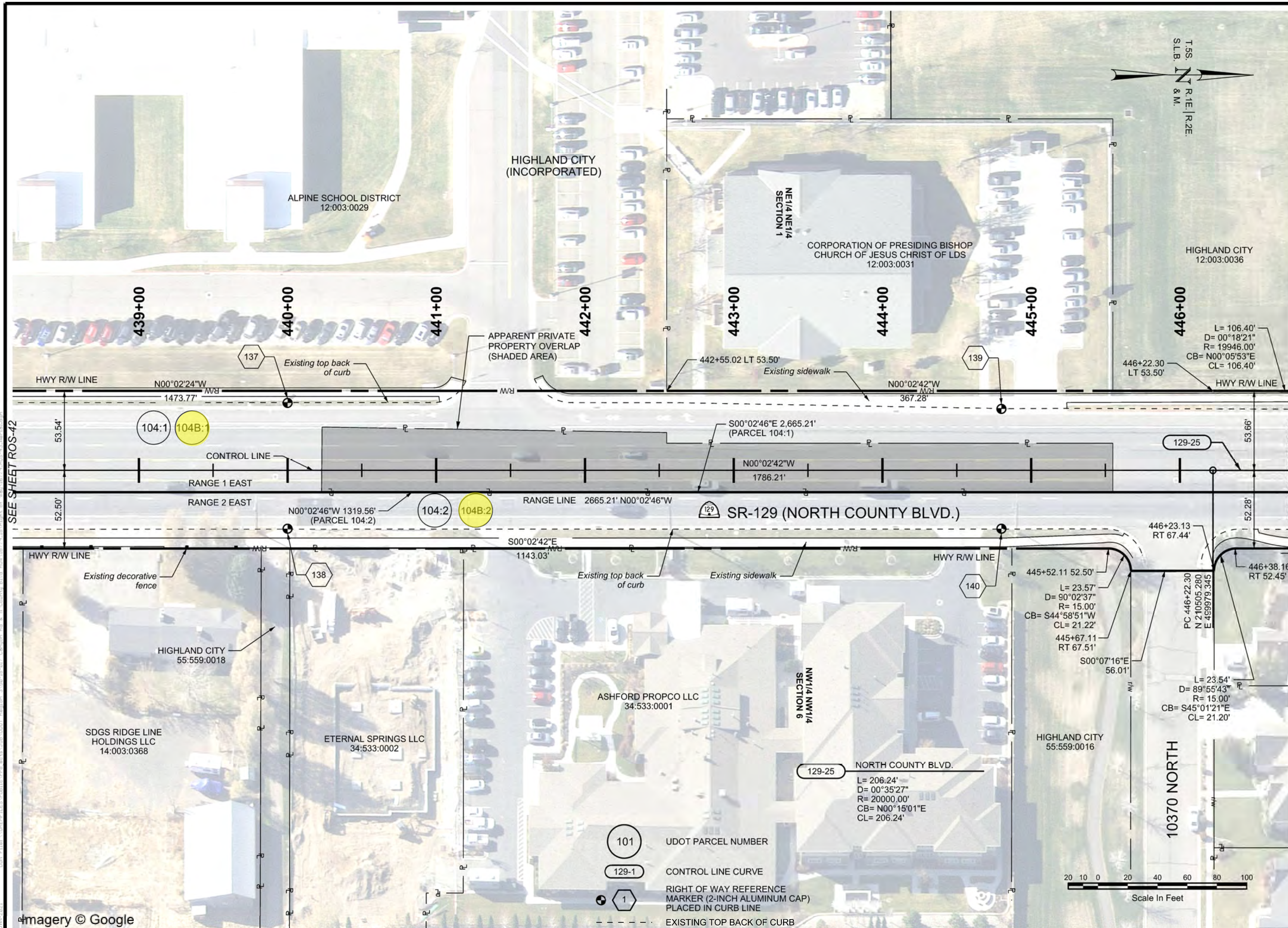
PROJECT NUMBER: NEWPROJ(17293)

RECORD OF SURVEY

UTAH

COUNTY

SHEET NO. ROS-42



REVISIONS

NO.	DATE	APPROVED BY	REMARKS

UTAH DEPARTMENT OF TRANSPORTATION

REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY: TMR

QC CHECKED BY: JDW

APPROVED

DATE

PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

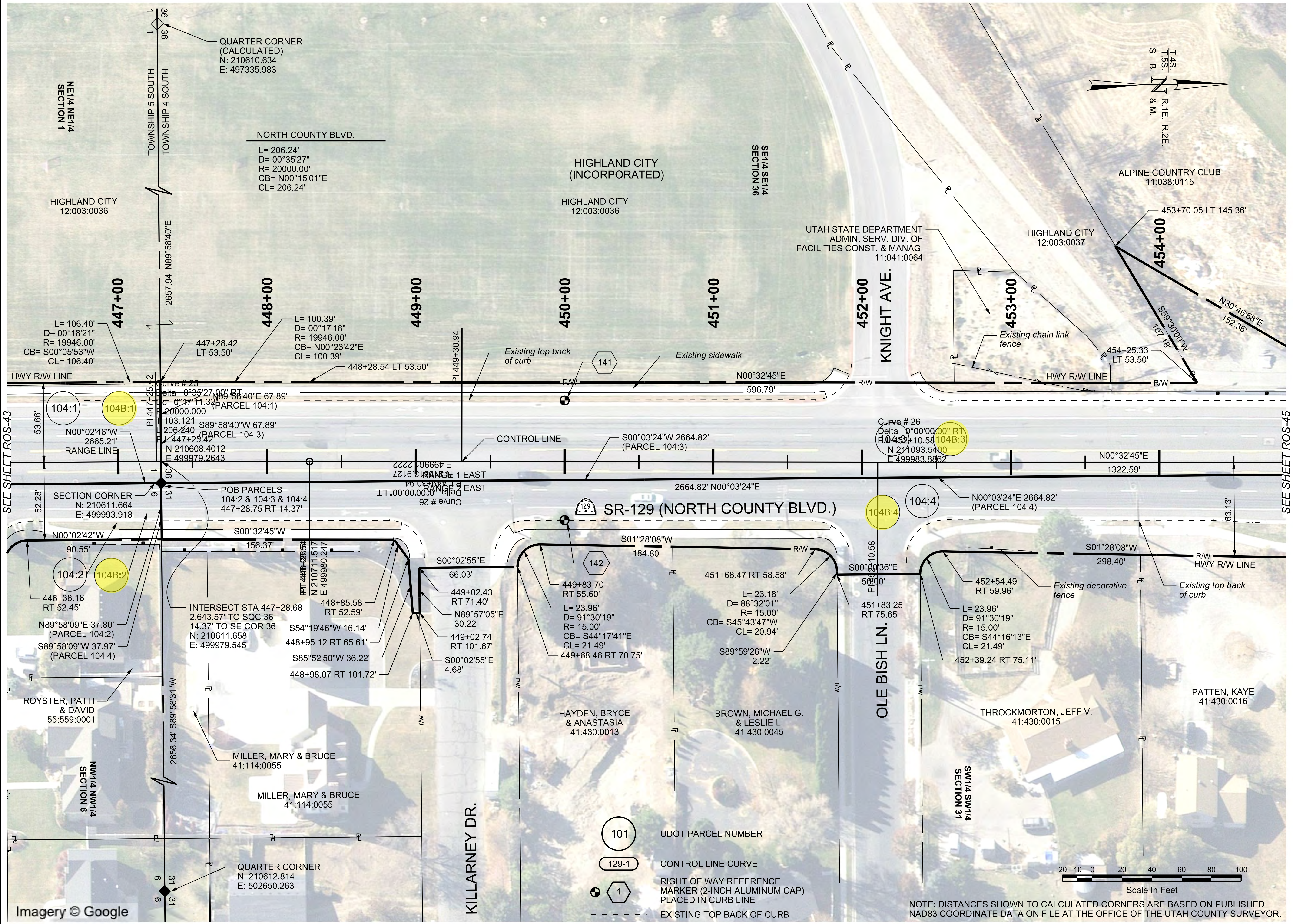
PIN: 17293

PROJECT NUMBER: NEWPROJ(17293)

RECORD OF SURVEY

UTAH COUNTY

SHEET NO. ROS-43



REVISIONS

NO.	DATE	APPROVED BY	REMARKS

UTAH DEPARTMENT OF TRANSPORTATION
REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY	TMR
QC CHECKED BY	JDW

APPROVED | DATE
PROFESSIONAL LAND SURVEYOR

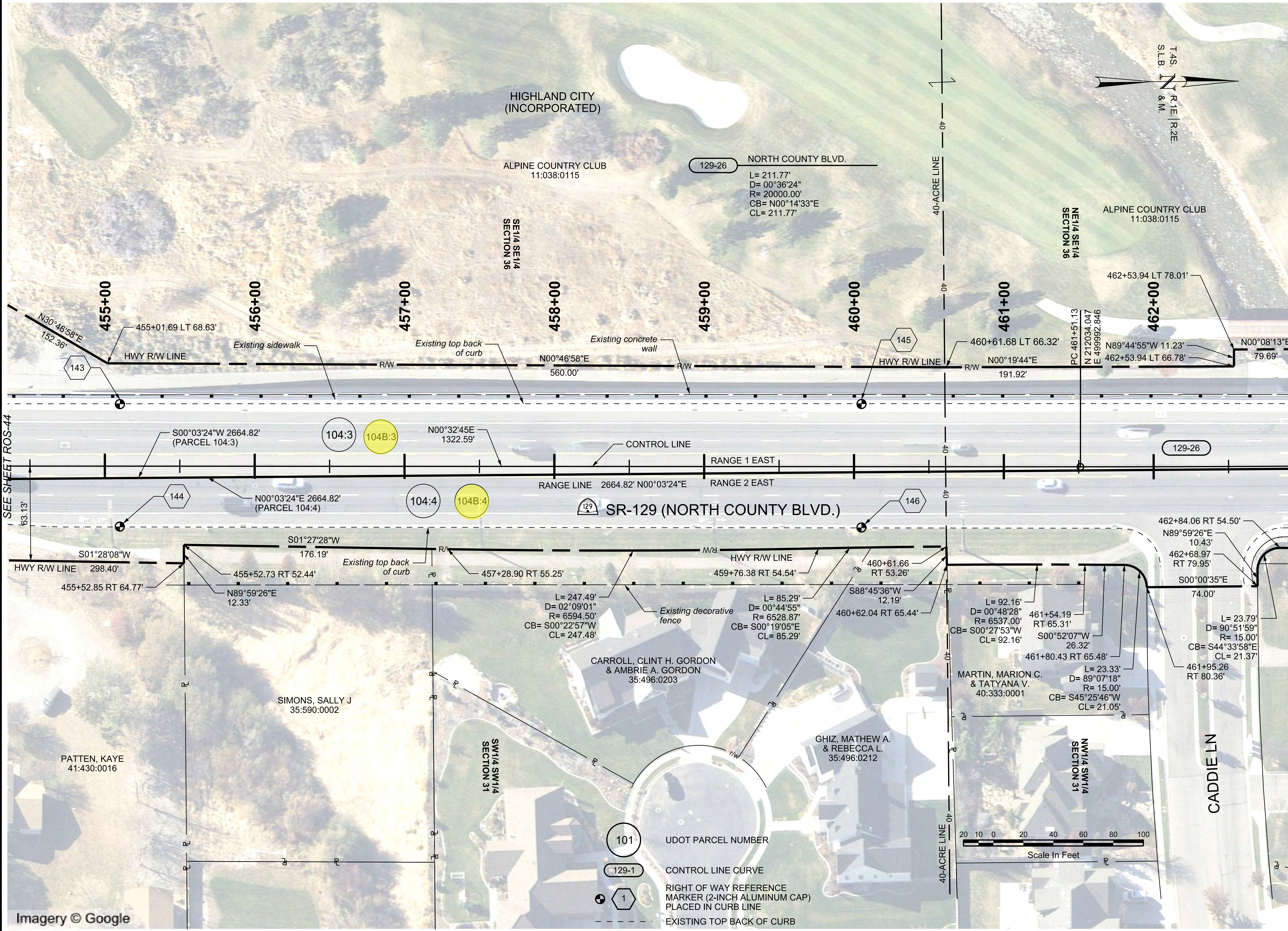
PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

PROJECT NUMBER: NEWPROJ(17293) PIN 17293

RECORD OF SURVEY

UTAH COUNTY

SHEET NO. ROS-44



REVISIONS

NO.	DATE	APPROVED BY	REMARKS

UTAH DEPARTMENT OF TRANSPORTATION

REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY TMR

QC CHECKED BY JDW

APPROVED

DATE

PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

PIN 17293

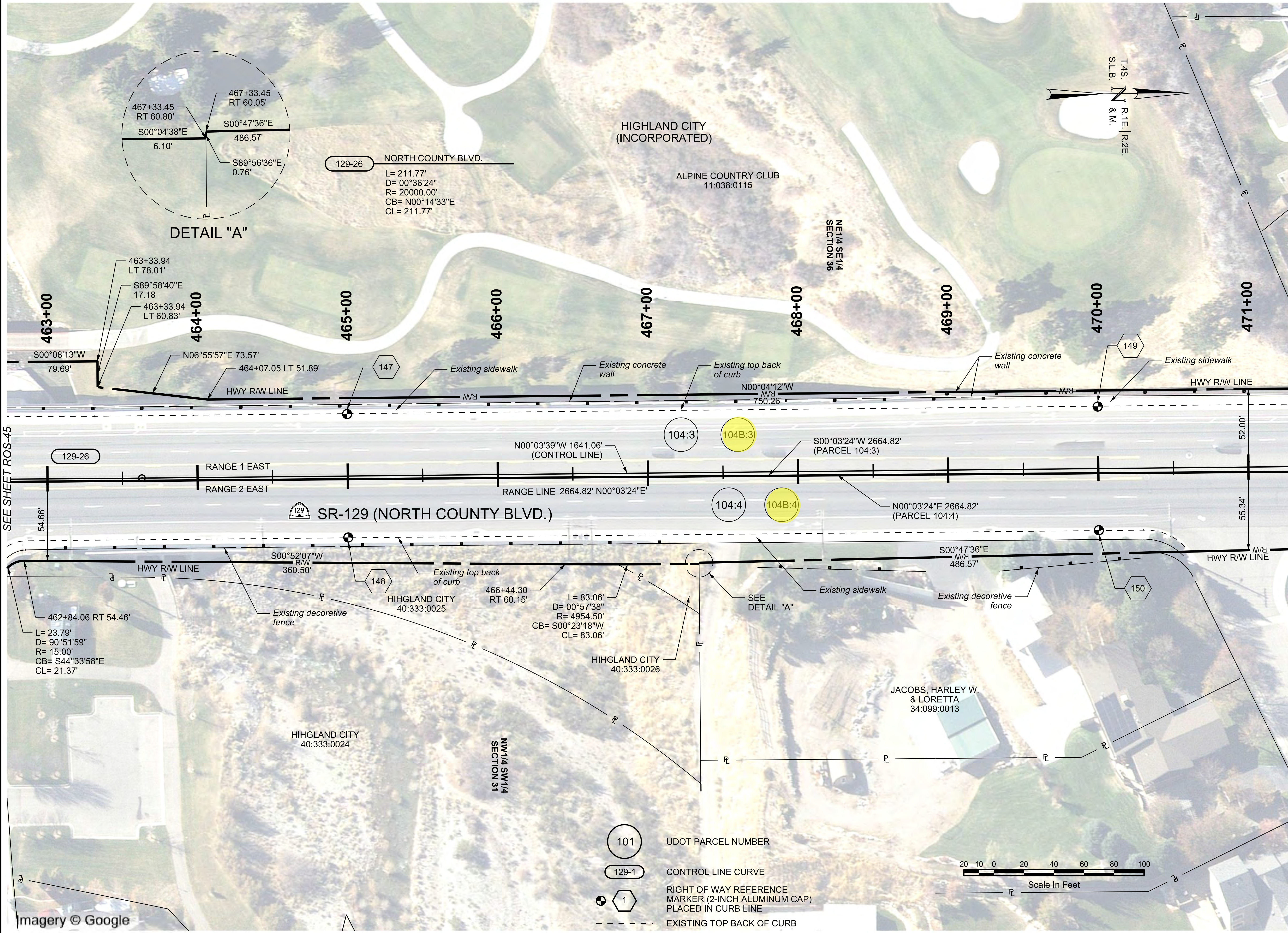
PROJECT NUMBER: NEWPROJ(17293)

RECORD OF SURVEY

UTAH COUNTY

SHEET NO. ROS-45

12-JAN-2021



DGN File: \\DREMFILES\Public\Projects\UJB\UDOT Region 3\58-18-817 Canyon Rd & N County Blvd ROW\16779.18\Right of Way\16779_ROS-46_Ann.sht.dgn

12-JAN-2021

REVISIONS				
NO.	DATE	APPROVED BY	REMARKS	

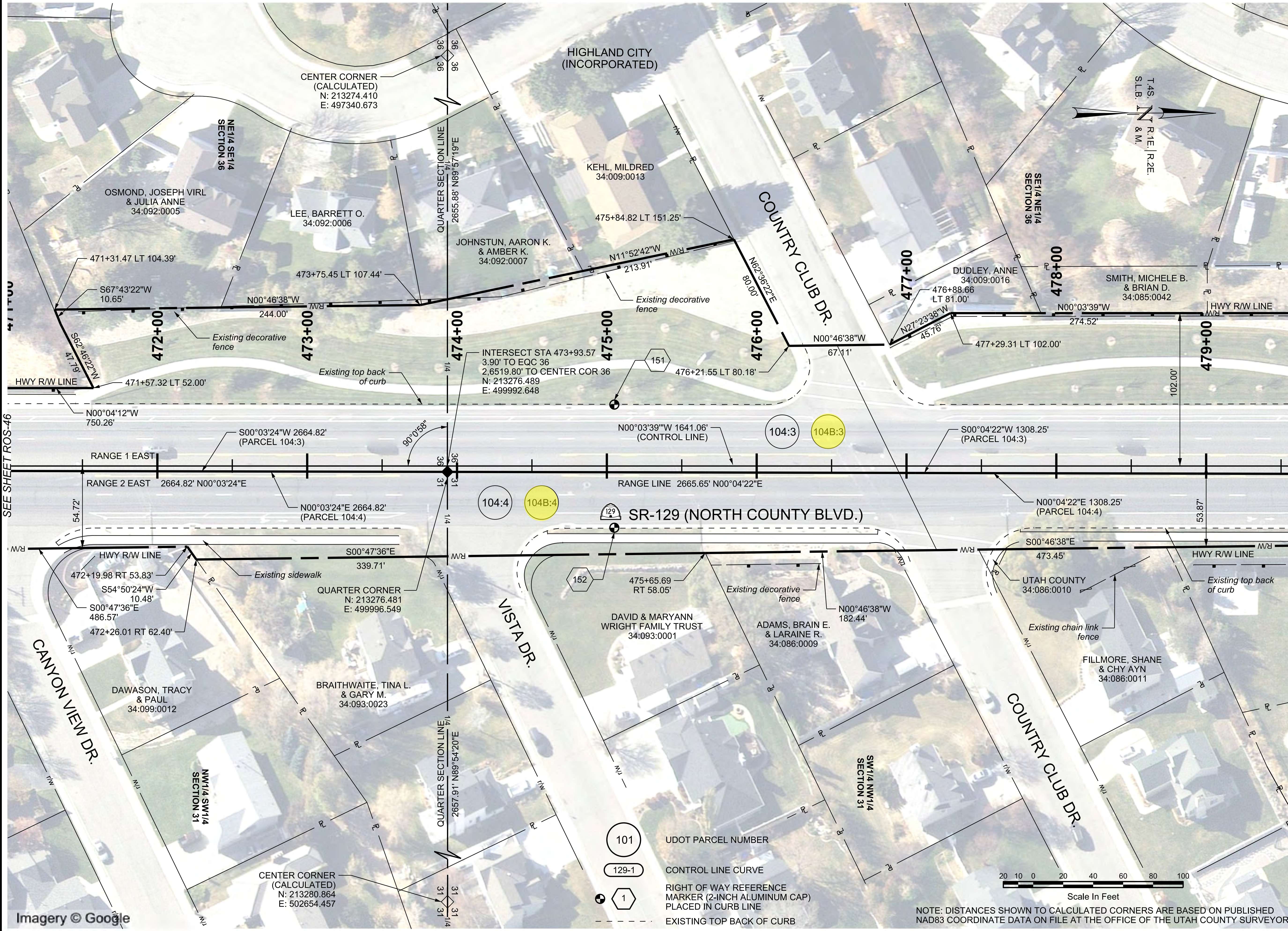
UTAH DEPARTMENT OF TRANSPORTATION
REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY: TMR
QC CHECKED BY: JDW
APPROVED
DATE
PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND
PROJECT NUMBER: NEWPROJ(17293)
PIN: 17293
RECORD OF SURVEY

UTAH
COUNTY

SHEET NO. ROS-46



REVISIONS

NO.	DATE	APPROVED BY	REMARKS

UTAH DEPARTMENT OF TRANSPORTATION

REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY: TMR

QC CHECKED BY: JDW

APPROVED

DATE

PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

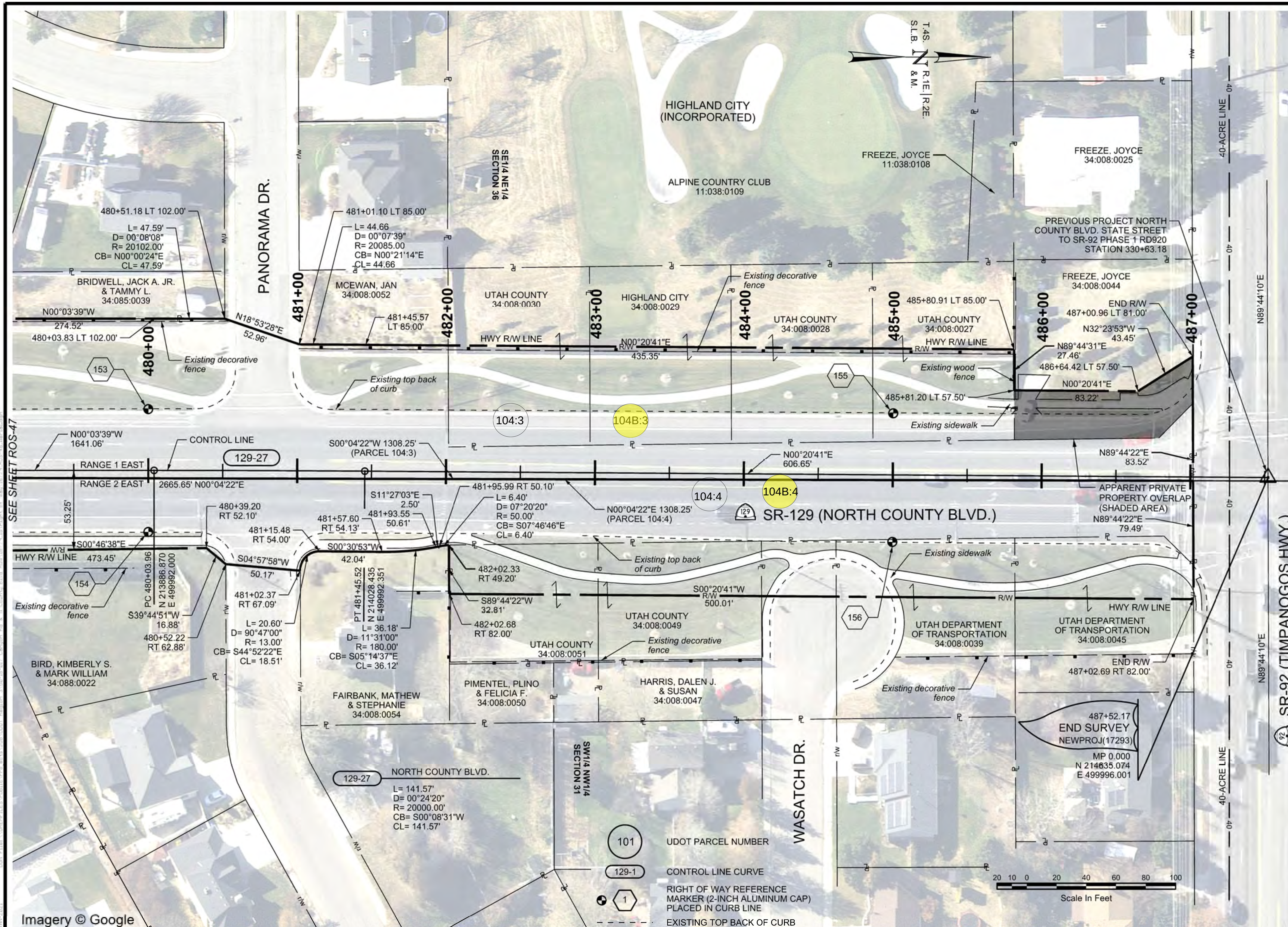
PIN: 17293

PROJECT NUMBER: NEWPROJ(17293)

RECORD OF SURVEY

UTAH
COUNTY

SHEET NO. ROS-47



REVISIONS

NO.	DATE	APPROVED BY	REMARKS

UTAH DEPARTMENT OF TRANSPORTATION

REGION THREE - J-U-B ENGINEERS, INC.

DRAWN BY TMR

QC CHECKED BY JDW

APPROVED

DATE

PROFESSIONAL LAND SURVEYOR

PROJECT: SR-129, US-89 IN LINDON TO SR-92 IN HIGHLAND

PIN 17293

PROJECT NUMBER NEWPROJ(17293)

RECORD OF SURVEY

UTAH

COUNTY

SHEET NO. ROS-48

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT ITEM #5

DATE: June 15, 2021

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **PUBLIC HEARING & RESOLUTION -** Adopting Final Amendments to the Highland City 2020-2021 Fiscal Year Budget *Legislative*

PURPOSE:
The City Council will hold a public hearing to consider the final amendments to the FY 2020-2021 Budget. The Council will take appropriate action.

BACKGROUND:
The City is required to keep expenditures within budget. As the Council is aware, accurately forecasting all revenue, expenditures and needs of the community is difficult; therefore, budget amendments are generally necessary to comply with State requirements.

<u>Mid-year Adjustments</u>
On January 19, 2021 the City Council approved midyear budget adjustments including:

General Fund

- Increased sales tax revenue to $2,938,000;
- Adjusted assessments for Lone Peak (Fire) due to allocation of CARES funding to public safety (note – further adjustments will be addressed below based on guidance from the City's external auditor);
- Various adjustments to city events, community enrichment, and Highland Fling due to COVID-19 (net impact was budget neutral);
- Capital equipment purchases of $137,750 for a front-end loader and backhoe;
- Leave payouts for two employees who retired and salaries for their replacements during training, totaling $60,289;
- Staff salary increases of 1% (approximately $42,000 annually), in addition to the 2% previously approved;
- Council appropriations for traffic counters at a cost of $6,000

Parks

- Seasonal employees in the Parks Department and Open Space by a combined $35,000 to improve park maintenance

Library

- Various one-time expenses including a book drop, public access computers, books and materials, increased e-book subscriptions, and grant funded expenditures; these expenses were offset by funds available from the prior year as well as additional grant revenue

Capital Funds

- Additional constructtion at Spring Creek Park at a cost of $65,000

Enterprise Funds

- Culinary water increased by $110,000 address urgent repairs at two wells; engineering & professional services increased by $15,000 for associated engineering expenses;
- Internal Services IT expenses increased by $2,000 for Microsoft subscription fees and increased cloud storage;
- Sewer engineering/professional services increased by $10,000 for design of Victor View Lift Station bypass & Sewer Master Plan update;
- Storm sewer system reconstruction increased by $120,000 for Broadleaf Hollow reconstruction; NRCS Viewpoint flood control increased by $42,000 due to increased material costs.

DISCUSSION:

Final Adjustments

Since January, the Council approved an additional Public Works Operator I (Arborist) and a temporary position to train a sprinkler repairman to replace the retiring incumbent. The total FY2021 cost of these positions was $32,000, allocated to various funds as noted in the attached detail.

Staff has identified the following adjustments for Council approval that will be necessary to close out the fiscal year:

- Readjusting Lone Peak assessments (Fire) based on guidance from the City's external auditor to simplify the allocation of CARES funding to public safety – $902,374;
- Mercer Corner improvements – $40,000;
- North Pointe tipping tees due to increased tonnage dumped – $30,000;
- Internal Service IT expenses due to email archiver renewal, network updates, server software, and additional hardware – $15,000;
- Professional services (General Fund) due to public meeting filming and additional work by Blu Line – $13,400;
- Road fee projects (Utility Transportation) due to FY2020 planned projects that were not completed and paid until FY2021 – $180,000;
- Debt service adjustment of $500 for bond payments;
- Vacation payouts to former employee totaling $23,000, allocated to various funds.

Detail of these adjustments along with a summary by fund are shown on the attached spreadsheet.

In addition, staff recommends that any amount in the General Fund Balance in excess of thirty-five percent (35%) of the estimated revenues be transferred to the Highland City Capital Roads Fund, Capital Park Fund or Capital Building Fund as specified in Utah Code Annotated section 10-6-116.

FISCAL IMPACT:

The final Fiscal Year 2020-2021 budget including these budget adjustments brings General Fund revenues to $10,546,054 and expenses to $10,508,623.

PROPOSED MOTION:

I move that the City Council adopt the Resolution approving the Fiscal Year 2020-2021 Budget.

ATTACHMENTS:

1. Resolution
2. Proposed Final Budget Adjustments Fiscal Year 2020-2021

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH, AMENDING THE FISCAL YEAR 2020-2021 CITY 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 2020-2021- fiscal year budgets; and

WHEREAS, the City Council of Highland City has determined that an amendment to its fiscal year 2020-2021 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, IT IS HEREBY RESOLVED that the amended Highland City Budget as attached hereto, for the 2020-2021 fiscal year of Highland City, Utah are hereby adopted. In addition, any amount in the General Fund previous year's Fund Balance in excess of thirty-five percent (35%) of the estimated revenues shall be transferred to the Highland City Capital Roads Fund, Capital Park Fund or Capital Building Fund as specified in Utah Code Annotated section 10-6-116.

ADOPTED AND RESOLVED by the City Council of Highland City, Utah, this 15th day of June, 2021.

HIGHLAND CITY, UTAH

____
Rodney W. Mann
Mayor

ATTEST:

____
Stephannie Cottle
City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	☐	☐
Brittney P. Bills	☐	☐
Kurt Ostler	☐	☐
Kim Rodela	☐	☐
Scott L. Smith	☐	☐

Highland City

Final Budget Adjustments
Fiscal Year 2020-2021

Account Number	Account Name	Fund	Revenue or Expense?	One-time or Ongoing	Approved Budget	Recommended Change	Proposed Adjusted Budget	Description
10-70-11	Salaries/Wages	GENERAL FUND	Expense	One time	$83,518	$14,400	$97,918	Training/onboarding sprinkler repairman, additional PW Operator I (arborist) - Council approved 2/16/21
20-43-11	Salaries/Wages	Highland Open Space SSD	Expense	One time	$87,087	$14,400	$101,487	Training/onboarding sprinkler repairman, additional PW Operator I (arborist) - Council approved 2/16/21
21-43-11	Salaries/Wages	Cemetery Perpetual Fund	Expense	One time	$54,233	$3,200	$57,433	Training/onboarding sprinkler repairman, additional PW Operator I (arborist) - Council approved 2/16/21
20-43-62	Property Maintenance	Highland Open Space SSD	Expense	One time	$0	$40,000	$40,000	Mercer Corner improvements - residents contributed $70k; remainder to City
10-57-31	Lone Peak	GENERAL FUND	Expense	One time	$908,209	$902,374	$1,810,583	Readjust assessment for Fire - accounting for CARES funding based on auditor guidance
10-43-50	Covid-19 Expenses	GENERAL FUND	Expense	One time	$1,000,000	$60,000	$1,060,000	Close out COVID expenses from Lone Peak
10-73-49	North Pointe Tipping Fees	GENERAL FUND	Expense	Ongoing	$250,000	$30,000	$280,000	2 months of dumpings still to be billed; have seen an increase in tonnage dumped
57-40-25	Internal Service Expenses	INTERNAL SERVICE IT FUND	Expense	Ongoing	$22,000	$15,000	$37,000	Email archiver renewal, network equipment updates, server software renewal, 2 additional laptops
10-41-31	Professional Services	GENERAL FUND	Expense	One time	$17,500	$13,400	$30,900	Cover remaining bill for Jon Hart filming and additional park amenity work by Blu Line
56-40-70	Road Fee Projects	UTILITY TRANSPORTATION	Expense	One time	$1,000,000	$180,000	$1,180,000	FY21 projects hit in FY22
30-30-92	Transfer from Cap Proj Park	Debt Service Fund	Revenue	One time	$87,560	$500	$88,060	Adjustment to bond payment
30-40-57	2016 Bond Interest (2007 Ref)	Debt Service Fund	Expense	One time	$84,209	$500	$84,709	Adjustment to bond payment
40-90-10	Transfer to Debt Service Fund	CAPITAL IMPROVEMENT FUND-PARKS	Expense	One time	$87,560	$500	$88,060	Adjustment to bond payment
10-60-11	Salaries/Wages	GENERAL FUND	Expense	One time	$173,309	$2,000	$175,309	Vacation payout to former Engineer
10-66-11	Salaries/Wages	GENERAL FUND	Expense	One time	$75,486	$7,000	$82,486	Vacation payout to former Engineer
10-70-11	Salaries/Wages	GENERAL FUND	Expense	One time	$83,518	$1,000	$84,518	Vacation payout to former Engineer
20-43-11	Salaries/Wages	Highland Open Space SSD	Expense	One time	$87,087	$1,000	$88,087	Vacation payout to former Engineer
52-40-11	Salaries/Wages	SEWER FUND	Expense	One time	$149,623	$2,000	$151,623	Vacation payout to former Engineer
53-40-11	Salaries/Wages	PRESSURIZED IRRIGATION FUND	Expense	One time	$161,116	$2,000	$163,116	Vacation payout to former Engineer
54-40-11	Salaries/Wages	STORM SEWER FUND	Expense	One time	$114,937	$2,000	$116,937	Vacation payout to former Engineer
55-40-11	Salaries/Wages	CULINARY WATER FUND	Expense	One time	$155,409	$2,000	$157,409	Vacation payout to former Engineer
56-40-11	Salaries/Wages	UTILITY TRANSPORTATION	Expense	One time	$48,234	$4,000	$52,234	Vacation payout to former Engineer

Net Change by Fund:

GENERAL FUND	$1,030,174
UTILITY TRANSPORTATION	$184,000
Highland Open Space SSD	$55,400
INTERNAL SERVICE IT FUND	$15,000
Cemetery Perpetual Fund	$3,200
CULINARY WATER FUND	$2,000
STORM SEWER FUND	$2,000

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #6

DATE: June 15, 2021

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **PUBLIC HEARING & RESOLUTION -** Interfund Transfer from the Pressurized Irrigation Fund to the General Fund *Legislative*

PURPOSE

The City Council will hold a public hearing to consider the adoption of a resolution allowing a transfer of $108,000 from the Pressurized Irrigation Fund to the General Fund for Fiscal Year 2021-2022. The Council will take appropriate action.

BACKGROUND:

Accounting principles and the State Auditor allow the General Fund to charge the Enterprise Funds for an overhead charge for services provided to manage the Funds. At the same time, Enterprise Funds are allowed to charge the General Fund for services provided to it. The State Auditor also allows for subsidy transfers from an Enterprise Fund to the General Fund. The Office of the State Auditor's State Compliance Audit Guide, dated May 1, 2020 outlines the procedures for doing an Interfund Transfer from an Enterprise Fund to the General Fund in what is called a subsidy transfer. The City Council must hold an Enterprise Fund hearing, explaining the intention of transferring the money to another fund, the amount of money transferred, and the percentage of the total Enterprise Fund expenditures represented by the transfer.

Currently the General Fund pays the Pressurized Irrigation Fund $108,000 a year to water the estimated 181 acres of park, open space, and park strip land owned by the City. This resolution would allow the Pressurized Irrigation Fund to transfer the $108,000 back into the General Fund.

FISCAL IMPACT:

Approval of this transfer would increase the budgeted expenses in the Fiscal Year 2021-2022 Pressurized Irrigation Fund from $3,319,174 to $3,427,174, The $108,000 transfer represents approximately 3.2% of the Pressurized Irrigation expenses. The number of customers being billed for pressurized irrigation water as of June 2021 is 4,500. The transfer back to the General Fund means that each customer is subsidizing the General Fund approximately $2.00 per month to water the City's parks, open space and park strips. By doing this transfer, it leaves additional money to pay for general government services out of the General Fund.

PROPOSED MOTION:
I move that the City Council adopt the Resolution authorizing the transfer of $108,000 from the Pressurized Irrigation Fund to the General Fund for the fiscal year 2021-2022 budget.

ATTACHMENTS:
1. Resolution

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 2021-2022

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 181 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 2021-2022.

This resolution and shall take effect on July 1, 2021.

PASSED and ADOPTED by Highland City Council this 15th day of June, 2021.

HIGHLAND CITY, UTAH

____
Rod Mann, Mayor

____
Stephannie Cottle, City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	◻	◻
Brittney P. Bills	◻	◻
Kurt Ostler	◻	◻
Kim Rodela	◻	◻
Scott L. Smith	◻	◻

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT ITEM #7

DATE: June 15, 2021

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **Public Hearing/Resolution –** Adopting FY2022 Fee Schedule *Legislative*

PURPOSE:
City Council will hold a public hearing and consider adopting the FY2022 Fee Schedule. The Council will take appropriate action.

BACKGROUND:
Each year as a part of the budget process, staff works to update the fee for the upcoming budget year. Attached you will find the proposed fee schedule. Fees that staff is recommending adjusting are in red text. Below is a brief overview of those changes:

- Building permit deposits – $500 deposit for commercial construction
- Impact fees – all City impact fees updated based on the impact fee study completed earlier this year; multi-family rates have been included for additional clarity
- Building permit, impact fees, miscellaneous fees – culinary water meter flat lid upgrade increased to $47.20
- Business licenses – $90 business license fee for short-term rentals
- Cemetery burial plot fees – resident rate increases to $1,141 and non-resident rate increases to $1,593; based on the Cemetery Perpetual Care Fund Study, these costs increase 3% every year in order to help build a perpetual care fund reserve that the City can use in the future for the maintenance costs of the cemetery when plots are no longer being purchased
- Highland Fling – various changes and additions related to events, parade entries, and sponsorships
- Library – late kit or Kindle return fees at $1.00 per day (same as movies)
- Planning & zoning – eliminates the $280 development review committee review fee; includes group home review at $485
- Utility charges – increased a number of miscellaneous fees passed on from service provider for incidental services (most significant increase is replacement container fee which goes from $75.00 to $77.40)

FISCAL IMPACT:

The fiscal impact of these proposed changes is dependent on the demand for the particular item. Staff does not anticipate a large impact to the City's budget with any of these changes.

RECOMMENDATION:

Staff recommends that the Council approve the Fiscal Year 2022 Fee Schedule.

PROPOSED MOTION:

I move that the City Council Approve the Resolution adopting the Fiscal Year 2022 Fee Schedule.

ATTACHMENTS:

1. Proposed Fee Schedule
2. Resolution

Highland City
Comprehensive Fee Schedule
Fiscal Year 2022

Building Permit, Impact Fees, Miscellaneous Fees

Building Permits

Permit Fee ....As set forth in the 2015 International Building Code
Plan Check Fee ....As set forth in the 2015 International Building Code
Refundable Bond $1,000.00
State Tax .... 1% of total building permit fee
Inspection Cancellation Fee $65.00

Building Permit Deposits

Home $500.00
Commercial.. $500.00
Swimming Pool... $100.00
Accessory Structure, Solar, Remodel, Addition, or Basement... $45.00

Impact Fees

Single Family

Parks .... ~~$4378.00~~$5854.00
Pressurized Irrigation ....~~$0.21~~$0.43 per square foot of permeable surface of lot
Public Safety (was combined total of ~~$1,115.67~~)
- Police $515.67
- Fire $245.02

Roads .... ~~$2,843.00~~$538.00
Sewer .... $~~2,125.98~~
- Central $1155.12
- Southeast $2108.00

Timpanogos Special Service District $1,785.55
Culinary Water Impact Fee (Southeast) $603.00

Multi Family

Parks $4804.00
Pressurized Irrigation ....$0.43 per square foot of permeable surface of lot
Public Safety
- Police $409.05
- Fire $138.05

Roads
- Attached 6-8 units per acre .... $328.00-$376.00
- Senior Restricted Housing.. $194.00

Sewer
- Central $1155.12
- Southeast $2108.00

Timpanogos Special Service District $1,785.55
Culinary Water Impact Fee (Southeast) $603.00

Miscellaneous Fees

Culinary Water Meter $536.00
Culinary Water Meter Flat Lid Upgrade .... ~~$40.00~~ $47.20
Infrastructure Reimbursement (only applicable to the subdivisions listed below)
 Skye Estates $390.00
 Highland Oaks $627.00
Pressurized Irrigation Meter $372.00
Storm Water $750.00

Business Licensing & Solicitors

Commercial Business Licenses

Business License Filing Fee (unless specifically noted below) $90.00
Business Renewal Fee (unless specifically noted below) $60.00
Auto Repair/Mechanical $230.00
Auto Repair/Painting $300.00
Mobile Paint Services $230.00
Gasoline/Propane Dispensing (Gas Stations) $230.00
Dry Cleaners $160.00
Large Retail (Grocery Stores) $300.00
Tobacco-Smoke Shop $275.00
Secondhand Dealers
 Pawnbrokers $325.00
 Used/Exchanges/Coin $175.00
Hotel/Motel/Rooming House $375.00
Short-term Rentals $90.00
Fireworks - Indoor Sales/Outdoor Sales $225.00
Hospitals $300.00
Private Clubs w/Liquor License $420.00
Wholesale/Bulk Oil Dispensing $300.00
Mineral Extraction $400.00
Hazardous Materials
 Storage Only $230.00
 Mixing/Dispensing/Use $300.00
 Large $375.00

Home Occupation Licenses

Filing Fees

Home Occupation *(unless specifically noted below)* $60.00
Home Occupation with no off-site impact $0.00
Administrative Fee *(printed license for exempt businesses)* $10.00
Home Daycares, Preschools and Dance Studios $90.00
Home Occupation with Hazardous Materials $90.00
Hobby Breeder $60.00

Renewal Fees
Home Occupation *(unless specifically noted below)* $25.00
Home Occupation with no off-site impact $0.00
Administrative Fee *(printed license for exempt businesses)* $10.00
Home Daycares, Preschools and Dance Studios $60.00
Home Occupation with Hazardous Materials $60.00
Hobby Breeder $25.00

Business License Penalty Late Fees
Monthly rate .... 10.00% of renewal fee

Temporary Use Permit
Permit $25.00

Business is also required to have a Highland City business license.

Solicitors
Solicitor Fees (group of 2 or more) $125.00
Solicitor Fees (single) $50.00

Miscellaneous
Replacement/additional copy of Business License $10.00

Cemetery

Burial Plot
Resident .... ~~$1108.00~~ $1,141.00
Non-Resident .... ~~$1547.00~~ $1,593.00

Single Burials
Weekday $600.00
Weekend or Holiday $850.00

Double Burials
Weekday $750.00
Weekend or Holiday $1050.00

Burials for Cremains and Caskets 36’ or less
Weekday $500.00
Weekend or Holiday $750.00

Disinterment
Weekday $650.00
Weekend or Holiday $980.00

Disinterment of Cremains and Caskets 36’ or less
Weekday $435.00
Weekend or Holiday $655.00

Burial Lot Transfers

Fee $25.00

Civic Events (Non-Fling Related)

Youth Fishing Resident $25.00
Youth Fishing Non-Resident $30.00
Fishing Pole Rental $5.00
Movie in the Park Sponsorship $750.00
Other Events............ TBD

Vendors (3 hours)

Food Vendor............ $25.00
Food Vendor Electricity Outlets............ $10.00/outlet
Non-Food Vendor............ $10.00
Non-Food Vendor Electricity Outlets............ $10.00/outlet

Facility Rentals

Building

Council Chambers, Community Center

Resident .... $15.00 per hour
Non-resident .... $30.00 per hour
Non-profit organization .... $5.00 per hour

This is the only fee non-profits are subject to.

Government organizations .... $5.00 per hour

This is the only fee governments are subject to.

Food Fee............ $50.00
Piano Use Fee $10.00
Projector Fee............ $10.00
Refundable Room Deposit $150.00

Fields

Beacon Hills Lower, Beacon Hills Upper, Lone Peak East, Lone Peak West, Mitchell Hollow, Wimbleton South, Canterbury PI, Heritage Park, Town Center

Cedar Hills City Recreation League .... $2 per Highland resident per sports season
Other governmental agencies .... $5.00 per hour
Portable Toilet Maintenance .... Divided equally among the City and renting organizations
Baseball Field Marking Fee $25.00
Refundable Deposit $150.00

Non-profit entities

Practices .... $5.00 per hour
Competition or Clinics............ $10.00 per hour
Day Rental............ $75.00

For-profit entities

Practices .... $15.00 per hour
Competition or Clinics .... $30.00 per hour
Day Rental $225.00

Pavilion

Highland Glen, Heritage, Town Center Meadows, Merlin B. Larson, and Mitchell Hollow

Resident $0.00
Non-resident $50.00
Government organizations .... $0.00 per hour
Refundable Pavilion Key Deposit (Highland Glen) $50.00

Campground

Canyon Oaks

Resident .... $25.00 per 24 hours
Non-Profit or Government Organizations .... $25.00 per 24 hours
Non-resident .... $50.00 per 24 hours

Highland Fling

Magazine Ad (Non-sponsor)

Full page $600.00
One-half page $350.00
One-third page $225.00
One-quarter page $150.00
One-eighth page $100.00

Ad Design

Full page (simple) $80.00
Full page (complex) $120.00
One-half page (simple) $40.00
One-half page (complex) $80.00
One-third page (simple) $30.00
One-third page (complex) $60.00
One-fourth page (simple) $20.00
One-fourth page (complex) $40.00
One-eighth page (simple) $20.00
One-eighth page (complex) $40.00

Events

5K Early Registration $15.00
5K Late Registration $25.00
5K On Site Registration (no shirt guaranteed) $30.00
1 Mile Fun Run Early Registration $10.00
1 Mile Fun Run Late Registration & On Site Registration $15.00
Baby Contest $10.00
Baby Contest Late Registration $15.00
Car Show with shirt $20.00

Car Show without shirt $10.00
Disc Golf Tournament without Trilogy Set .... ~~$30.00~~$35.00
Disc Golf Tournament with Trilogy Set .... ~~$15.00~~$10.00
Disc Golf Tournament – Youth without Trilogy Set $25.00
Disc Golf Tournament – Youth with Trilogy Set $10.00
Family Adventure Race $25.00
Strong Man Competition .... ~~$25.00~~$38.00
Utah State Hammer Championship & Highland Games .... ~~$35.00~~$43.00
Strong Man Competition & Utah State Hammer Championship & Highland Games ~~$50.00~~$61.00
Hot Air Balloon Ride (tethered) $5.00
Hot Air Balloon Ride (flight) $50.00
Kid's Zone Pre-Registration $15.00
Kid's Zone Day Of $20.00
Kid's Zone Per Ride .... $1.00-$5.00

Parade Entry

Non-Highland Business $200.00
Highland Business $100.00
Non-Resident $100.00
Politicians $25.00
Sports/Cheerleading Teams $25.00
Non-Parade – handing out flyers along parade route $25.00
Sponsor/Church Group/School Group/Non-Profit/Government/Highland Resident $0.00

Sponsor

Title Sponsor .... ~~$3500.00~~$4,000.00
Diamond Sponsor .... ~~$2000.00~~$2,500.00
Platinum ~~Emerald~~ Sponsor .... ~~$1000.00~~$1,500.00
Gold Sponsor .... ~~$750.00~~$1,000.00
Silver Sponsor .... ~~$500.00~~$750.00
Bronze Sponsor .... ~~$250.00~~$350.00
Friend of Highland Fling .... ~~$200.00~~In-kind donations

Vendor (All Day)

Non-Food Vendor Resident $50.00
Non-Food Vendor Non-Resident $100.00
Non-Food Vendor Electricity Outlets $25.00/outlet
Non-Food Vendor Non-profit $25.00
Food Vendor Resident $100.00
Food Vendor Non-Resident $150.00
Food Vendor Electricity Outlets $50.00/outlet

Vendor (Evening only)

Food Vendor $25.00
Food Vendor Electricity Outlets $10.00/outlet
Non-Food Vendor $10.00

Non-Food Vendor Electricity Outlets	$10.00/outlet

Justice Court

Fee schedule set by Utah State Legislature.

Library

Late Book Return	$0.10 per day
Late Movie, Kit or Kindle Return	$1.00 per day
Black and White Copies/Printing (1 side)	$0.10 per page
Color Copies/Printing (1 side)	$0.50 per page
Annual Non-Resident Library Fee	$70.00
Item Replacement Processing Fee	$5.00
Proctoring Service	$10.00
Interlibrary Loan Request	$3.00

Miscellaneous

Returned Payment Fee	$20.00
Candidate Filing Fee	$35.00
Surplus Equipment	Cost determined by Staff
Community Garden Annual Box Rental (full growing season)	$40.00
Community Garden Annual Box Rental (after June 15)	$30.00
Community Garden Annual Box Rental (after August 1)	$20.00
Collection Fee	18%

Planning and Zoning

Development

Accessory Dwelling Unit Application	$25.00
Annexation Application	$550.00
~~Development Review Committee Review~~	~~$280.00~~
Conditional Use Permit	$485.00
Co-locate Antenna Application	$280.00
Architectural Approval	$575.00
Development Code Amendment Application	$1,000.00
General Plan Amendment Application	$1,000.00
Group Home Review	$485.00
Planned Development District Application	$1,000.00
Plat Amendment Fee	$550.00
Parcel Boundary Adjustment	$200.00
Re-zoning Application	$1,000.00
Site Plan Application	$725.00
Variance Application	$500.00

Appeal Authority Application $1,500.00
Town Center Exaction Fee .... $1.50 per square foot
Subdivision Extension Application .... $62.50 per plat sheet plus $12.50 per lot
Sign Permit .... Based on Uniform Building Code

Subdivision Review and Engineering Base

Less than 10 Lots

Preliminary Plat Review – Engineer (2 reviews) $2,250.00
Preliminary Plat Review – Staff (2 reviews) $795.00
Final Plat Review & Recordation – Engineer (2 reviews) $450.00
Final Plat Review & Recordation – Staff (2 reviews) $779.00
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

11-50 Lots

Preliminary Plat Review – Engineer (2 reviews) $4,125.00
Preliminary Plat Review – Staff (2 reviews) $795.00
Final Plat Review & Recordation – Engineer (2 reviews) $450.00
Final Plat Review & Recordation – Staff (2 reviews) $779.00
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

51-100 Lots

Preliminary Plat Review – Engineer (2 reviews) $5,500.00
Preliminary Plat Review – Staff (2 reviews) $795.00
Final Plat Review & Recordation – Engineer (2 reviews) $450.00
Final Plat Review & Recordation – Staff (2 reviews) $779.00
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

101+ Lots

Preliminary Plat Review – Engineer (2 reviews) $7,250.00
Preliminary Plat Review – Staff (2 reviews) $795.00
Final Plat Review & Recordation – Engineer (2 reviews) $450.00
Final Plat Review & Recordation – Staff (2 reviews) $779.00
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

Subdivision Additional Reviews and Inspections

Less than 10 Lots

Preliminary Plat Review (2 reviews) $3,045.00
Final Plat and Engineering Review (2 reviews) $1,229.00
Civil Review Fee (2 reviews) $4,093.00
Construction Inspection Fee Hourly Rate $36.50

11-50 Lots

Preliminary Plat Review (2 reviews) $4,920.00
Final Plat and Engineering Review (2 reviews) $1,229.00
Civil Review Fee (2 reviews) $5,906.00
Construction Inspection Fee Hourly Rate $36.50

51-100 Lots

Preliminary Plat Review (2 reviews) $6,295.00
Final Plat and Engineering Review (2 reviews) $1,229.00
Civil Review Fee (2 reviews) $9,156.00
Construction Inspection Fee Hourly Rate $36.50

101+ Lots

Preliminary Plat Review (2 reviews) $8,045.00
Final Plat and Engineering Review (2 reviews) $1,229.00
Civil Review Fee (2 reviews) $11,781.00
Construction Inspection Fee Hourly Rate $36.50

Miscellaneous

Fence Permit........ $25.00
Retaining Wall Application $25.00
Open Space Purchase .... To be determined by City Council
Open Space Purchase Survey Costs .... Split with Highland City
Open Space Purchase Title Company Fees .... Split with Highland City

Public Works

Tree Sale Trees........ Actual cost to City
Sandbags........ $0.20 per bag
Hydrant Application $25.00
Hydrant Water Charge........ $1.00 per 1,000 gallons
Right-of-way Application $250.00

Records Requests

Copy of record .... $0.15/printed page
Postage........ Actual cost to City

Other costs allowed by law .... Actual cost to City
Miscellaneous copying .... $0.15/printed page
Copies of reports .... $0.15/printed page
Electronic Copies (Tapes) of Meetings .... $30.00 per meeting
Interest charged on unpaid obligation due Highland City .... 18% on unpaid balance

Utility Charges

All fees are billed monthly except for Miscellaneous category

Garbage & Recycling

Garbage Can $9.61
Additional Garbage Can(s) $6.76
Recycle Can(s) $6.27

Culinary Water

Residential

Base (0-5,999 gallons of water) $15.91
Overage (6,000-15,999 gallons of water) .... $1.01 per thousand gallons
Overage (16,000+ gallons of water) .... $2.65 per thousand gallons

Commercial

Base (0-5,999 gallons of water) $33.15
Overage (6,000+ gallons of water) .... $1.33 per thousand gallons

Churches and Schools

Base (0-5,999 gallons of water) $33.15
Overage (6,000+ gallons of water) .... $1.35 per thousand gallons

County Residents

Base (0-5,999 gallons of water) $15.91
Overage (6,000+ gallons of water) .... $1.00 per thousand gallons

Industrial

Base (0-5,999 gallons of water) $33.15
Overage (6,000+ gallons of water) .... $1.70 per thousand gallons

Stock Watering

Base (0-5,999 gallons of water) $15.91
Overage (6,000+ gallons of water) .... $1.01 per thousand gallons

10,000 rate

Base (0-5,999 gallons of water) $33.15
Overage (6,000+ gallons of water) .... $1.01 per thousand gallons

Pressurized Irrigation Water

Base $20.12
Square Footage Rate .... $0.000664 per square foot of lot
Non-Residential PI Rate........ $0.000664 per square foot of permeable surface
Irrigation Water Purchase .... $0.000814 per square foot of lot

Sewer

Residential

Gallon rate for sewer is calculated once a year based on an average of culinary water consumption from October - April.

City Maintenance Base (9,999 gallons of water) $5.11

City Maintenance Overage (10,000+ gallons of water) .... $0.34 per thousand gallons
Timpanogos Special Service District (TSSD) Base (9,999 gallons of water) $32.77
TSSD Overage (10,000+ gallons of water) .... $2.20 per thousand gallons
Sewer Finance Purchase $13.91

Businesses and Churches

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 previous year.

City Maintenance Base (9,999 gallons of water) $6.20
City Maintenance Overage (10,000+ gallons of water) .... $0.34 per thousand gallons
Timpanogos Special Service District (TSSD) Base (9,999 gallons of water) $39.95
TSSD Overage (10,000+ gallons of water) .... $2.20 per thousand gallons

Schools

Rate is calculated once a year in September based on student enrollment.

City Maintenance Base .... $0.1163612 per student
Timpanogos Special Service District (TSSD) .... $0.6593838 per student

Storm Drain

Residential $6.97
Commercial .... $0.00136 per square foot of the non-permeable surface

Other

Open Space (As applicable for each property) $20.00
Transportation (Road Fee) $18.50
Public Safety Fee $11.50

Miscellaneous

Utility Sign-up Processing Fee.. $25.00
Late Fee 3%
Shut-off Fee $80.00
Risk Account Deposit Fee $250.00
Lien Fee $100.00
Can Retrieval Fee (terminating service earlier than 12 months) $10.00
Can Exchange Fee .... ~~$45.00~~$46.44
Can Overage Fee (after 2 written warnings) .... ~~$25.00~~$25.80
Service Reactivation Fee .... ~~$25.00~~$25.80
Container Re-Delivery Fee .... ~~$25.00~~$25.80
Replacement Container Fee .... ~~$75.00~~$77.40
Contamination Fee (can used inappropriately) .... ~~$25.00~~$25.80

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.

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH FISCAL YEAR 2022 FEE SCHEDULE

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

NOW, THEREFORE, by Resolution of the Highland City Council, the Fiscal Year 2022 Fee Schedule is adopted as attached.

This resolution and shall take effect on July 1, 2021.

PASSED by Highland City Council this 15th day of June, 2021.

HIGHLAND CITY, UTAH

____

Rod Mann, Mayor

____

Stephannie Cottle, City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	□	□
Brittney P. Bills	□	□
Kurt Ostler	□	□
Kim Rodela	□	□
Scott L. Smith	□	□

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT ITEM #8

DATE: Tuesday, June 15, 2021

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **RESOLUTION –** Adopting the Certified Tax Rate for Fiscal Year 2021-2022 *Legislative*

PURPOSE:

The City Council may adopt the Certified Tax Rate for the FY 2021-2022 budget. The proposed rate does not include a tax increase. The Council will take appropriate action.

BACKGROUND:

According to State Code, local governments are supposed to receive their certified tax rate by June 8. Staff contacted Utah County Treasurer's Office on June 10, 2021 and reported that the Assessor's tax roll was delayed resulting in publication of the Certified tax rates. The County is hopeful to transmit their information to the State in time to provide the certified tax rate for the meeting on Tuesday night. This information was supposed to be provided to the State by June 1. State Law requires cities to adopt the certified tax rate by June 22 and the final budget on June 30.

Highland City has received the certified tax rate from Utah County that determines the portion of property tax collected by the County for Highland City. The Highland City Council needs to adopt the certified tax rate for the Fiscal Year 2021-2022.

This is the amount calculated by Utah County for Highland to receive the same amount of property tax revenue this year as last year with growth added.

Last year, the certified tax rate for Highland City was set to 0.001216 of the assessed value of property to bring in total revenue of $2,058,524. The rate that was assigned was as follows:

- 0.001057 for Highland City General Operations with anticipated collections of $1,789,358
- 0.000159 for the Highland City Library with anticipated collections of $269,166.

As the City is not requesting additional tax revenue, the Council can adopt the budget but not the certified tax rate.

FISCAL IMPACT:

To be determined.

PROPOSED MOTION:
I move the City Council adopt the Certified Tax Rate for Highland City as ___________ (rate as determined by State of Utah).

ATTACHMENTS:
1. Resolution

A RESOLUTION OF THE HIGHLAND CITY COUNCIL, HIGHLAND CITY, UTAH ADOPTING THE FISCAL YEAR 2021-2022 CERTIFIED TAX RATE

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

That a tax rate of ________ (______ General Operating; ________ Library) is hereby levied on all taxable property lying within the corporate limits of the City of Highland for the fiscal year July 1, 2021 through June 30, 2022 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 15th day of June, 2021 by the City Council of Highland, Utah.

HIGHLAND CITY, UTAH

____
Rodney W. Mann
Mayor

ATTEST:

____
Stephannie Cottle
City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	◻	◻
Brittney P. Bills	◻	◻
Kurt Ostler	◻	◻
Kim Rodela	◻	◻
Scott L. Smith	◻	◻

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #9

DATE: June 15, 2021

TO: Honorable Mayor and Members of the City Council

FROM: Tyler Bahr, Finance Director

SUBJECT: **PUBLIC HEARING AND RESOLUTION -** Adoption of Final Highland City Budget for Fiscal Year 2021-2022 *Legislative*

PURPOSE:

The City Council will hold a public hearing to consider approval of the Fiscal Year 2021-2022 Highland City budget. The Council will take appropriate action.

DISCUSSION:

A working budget for Fiscal Year 2021-2022 was presented and discussed with the Mayor and City Council at the March 30 City Council meeting. Highlights of the tentative budget were also reviewed at the April 13 City Council work session. Revenue estimates and expenses for the General and Enterprise Funds were presented at those meetings. The Council also discussed recent changes in State law which allows the City to maintain a General Fund (GF) balance of up to 35% of annual GF revenue, increased from 25%.

On May 6, the City Council approved the FY2021-2022 tentative budget which included the following:

- General Fund revenue increases are anticipated in –
  - Property tax ($1.8MM, 1% increase over FY21 revenues to date);
  - Sales tax ($3.025MM, 3% increase over FY21 budget);
  - One-time transfer of $242K from the Cemetery Perpetual Care Fund;
  - $420K in building permits ($120K over FY21 budget); and
  - Additional impact fee revenue that will save approximately $386K which would otherwise go towards bond payments.
- An Assistant Public Works Director and two Public Works Operator I positions (all full-time), totaling approximately $271,000 in annual salary and benefits costs; of this amount, approximately $41,000 is allocated to the General Fund and the remaining $230,000 to Enterprise Funds
- Market adjustment to staff salaries and salary-related benefits of 3% totaling approximately $79,000 (approximately $39,000 to the General Fund and $40,000 to Enterprise Funds); this adjustment is based on findings of a recent pay plan review conducted by an external consultant, is necessary to remain competitive as an employer, and is supplemental to a 3% merit increase

- Accrued balances in Enterprise Funds will be used for a number of capital projects previously planned

Based on Council direction, staff has made adjustments and the proposed budget for adoption includes the following:

- Employee benefits – rates remained the same as the current fiscal year, resulting in savings of $40,829 compared to the tentative budget ($1,134,156 down from $1,174,985)
- Council requests
  - $150,000 for playground equipment replacement
  - $150,000 for tree replacement
- Mitchell Hollow trail – $167,000
- Lone Peak Business Alliance – membership at a cost of $3,500
- Pressurized irrigation meters – increase to $70,000 to compensate for FY2021 shipment that will be delivered in FY2022
- Library – increased grant revenue and made various minor operational adjustments
- Public Works trucks (four at $40,000 each) for new positions allocated as follows:
  - Building Inspector – $40,000
  - Streets & Roads – $6,667 (Assistant PW Director)
  - Parks & Rec – $6,667 (Assistant PW Director)
  - Sewer – $16,667 (Assistant PW Director & Floater)
  - Pressurized Irrigation – $16,667 (Asst PWD & Floater)
  - Storm Sewer – $16,667 (Assistant PW Director & Floater)
  - Culinary – $56,667 (Assistant PW Director, Floater & Culinary)
- Fling expense – added an additional $5,000 (now $55,000) to compensate for reduced sponsorship revenue
- Court salaries – increased to approximately $77,000 after salaries recalculated
- Capital projects – reduced interest income to $500 (was $2,000) based on current trend
- Phone reimbursement (Finance) – increased to $2,800 to accommodate HR Generalist and Utility Billing Clerk
- Alpine Fine Reimbursement (Court) – revenue reduced from $55,000 to $30,000 based on current trend
- Engineer – reduced professional & tech services from $185,000 to $60,000
- Internal Service IT – increased by a total of $12,000 for Microsoft 365 subscriptions

Following the adjustments noted above, it is anticipated that General Fund revenues will exceed expenses by $248,284. The Council may choose to allocate these funds to expenses The Council may also choose to allocate these funds to the General Fund balance, which would increase the balance to approximately 27% of estimated annual revenues, within the 35% limitation allowed by state law.

A summary of capital projects in enterprise funds through FY2024 is also included with the budget.

In previous work sessions, the Council requested additional information regarding revenues received that are set aside for specific purposes such as building capital, parks improvement, and open space needs through allocation to funds other than the General Fund. Staff has begun researching the sources and intended uses of these revenues. A review of these funds will be conducted, with a report provided to Council on major sources of revenues previously received that contributed to the accrued balances, including capital improvement plans to document intended use of the funds.

FISCAL IMPACT:
The Fiscal Year 2021-2022 budget needs to be approved and adopted by June 30, 2021 pursuant to UCA 10-6-118 (Adoption of final budget—Certification and filing) in order to be able to spend money for this coming fiscal year.

PROPOSED MOTION:
I move that the City Council ADOPT the resolution approving the Final Budget for Fiscal Year 2021-2022.

ALTERNATIVE MOTION:
I move that the City Council DENY the resolution approving the Final Budget for Fiscal Year 2021-2022, but ADOPT the resolution with the following amendments to the budget (Council should state amendments).

ATTACHMENTS:
1. Resolution
2. Proposed Budget
3. Proposed Budget by Fund
4. FY 2021-2024 Capital Projects

A RESOLUTION ENACTING AND ADMINISTERING THE FINAL HIGHLAND CITY BUDGET FOR FISCAL YEAR 2021-2022

WHEREAS, it is deemed desirable and to the best interest of the City of Highland, Utah, to enact its annual budget for both operations and capital outlay.

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

ARTICLE I
DEFINITIONS

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

SECTION 2. FISCAL YEAR means that year which begins on the first day of July 2021 and ending on the last day of June 2022.

ARTICLE II
BUDGET ESTABLISHES APPROPRIATIONS

SECTION 1. APPROPRIATIONS.

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

SECTION 2. ANTICIPATED REVENUES.

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

SECTION 3. FUND BALANCE.

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

SECTION 4. ANTICIPATED SURPLUS FROM MUNICIPAL UTILITY OR ENTERPRISE FUNDS.

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

ARTICLE III
ADMINISTRATION OF BUDGET, FINANCIAL CONTROL

SECTION 1. APPROVAL OF EXPENDITURES.

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

SECTION 2. REPORTS

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

ARTICLE IV
SEVERABILITY

If any provision of this resolution or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or application of the resolution which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.

ARTICLE V

APPROVED AND ADOPTED, on the 15th day of June, 2021 and shall become effective July 1, 2021 for the Fiscal Year 2021-2022.

HIGHLAND CITY, UTAH

____

Rodney W. Mann
Mayor

ATTEST:

____

Stephannie Cottle, City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	☐	☐
Brittney P. Bills	☐	☐
Kurt Ostler	☐	☐
Kim Rodela	☐	☐
Scott L. Smith	☐	☐

Report Criteria:

- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Page and Total by Department
- All Segments Tested for Total Breaks

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
GENERAL FUND					
REVENUE-TRANSFERS					
10-30-90	Transfer From Capital Projects	.00	.00	.00	.00
10-30-91	Transfer From Oth Fin Sources	108,000	.00	545,713	767,234
10-30-92	Transfer From Open Space Fund	.00	.00	.00	.00
	Total REVENUE-TRANSFERS:	108,000	.00	545,713	767,234
TAXES					
10-31-10	Current Year Property Taxes	1,726,951	1,848,562	1,789,358	1,825,000
10-31-12	Library Property Taxes	.00	.00	.00	.00
10-31-20	Delinquent Prior Year's Taxes	146,314	136,944	115,000	125,000
10-31-30	General Sales and Use Taxes	2,742,113	1,587,594	2,938,000	3,025,000
10-31-40	LPPSD Fee or Tax	.00	.00	.00	.00
10-31-50	Fee-In Lieu of Pers Prop Tax	169,184	127,760	165,000	165,000
10-31-60	Utility Franchise Tax	930,349	898,377	905,000	925,000
10-31-61	Phone Tax	91,933	34,276	85,000	80,000
	Total TAXES:	5,806,843	4,633,513	5,997,358	6,145,000
LICENSES AND PERMITS					
10-32-10	Business Licenses and Permits	17,125	9,103	15,000	14,000
10-32-21	Building Permits	452,435	609,427	300,000	420,000
10-32-22	Building Plan Check Fees	98,539	139,769	78,497	95,000
10-32-26	Road Cut Permits	8,000	7,500	5,000	6,000
10-32-27	Fence Permit	1,220	1,317	500	500
10-32-28	Building Reinspection Fee	65	65	.00	.00
10-32-29	Infrastructure Reimb. (Legal)	2,169	3,678	2,500	2,000
	Total LICENSES AND PERMITS:	579,553	770,858	401,497	537,500
INTERGOVERNMENTAL REVENUE					
10-33-30	General Fund Surplus	.00	.00	105,000	.00
10-33-31	Library Surplus	.00	.00	.00	.00
10-33-40	State Grants	.00	.00	.00	.00
10-33-56	Class "C" Road Fund Allotment	786,338	383,701	750,000	750,000
10-33-57	County Option Hwy/Transit Tax	246,277	142,624	200,000	200,000
10-33-58	State Liquor Fund Allotment	16,103	15,163	16,000	12,000
10-33-99	CARES Act Funds	823,615	543,342	.00	.00
	Total INTERGOVERNMENTAL REVENUE:	1,872,333	1,084,831	1,071,000	962,000
FEES AND SERVICES					
10-34-10	Zoning	6,915	11,766	3,000	4,500
10-34-11	Planning Review	.00	.00	.00	.00
10-34-12	DRC Fee	1,400	280	1,000	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
10-34-13	Open Space Concept	.00	.00	.00	.00
10-34-14	Architectural Review	.00	725	.00	.00
10-34-15	Preliminary Review	29,235	16,490	5,000	5,000
10-34-16	Final Review	11,239	13,926	5,000	7,000
10-34-17	Open Space Inspection Fee	.00	.00	.00	.00
10-34-18	Public Works Inspection Fee	.00	74,783	25,000	25,000
10-34-19	Open Space Review Fee	.00	.00	.00	.00
10-34-20	Annexation Fees	1,100	975	.00	.00
10-34-21	Civil Review Fee	24,063	35,062	10,000	15,000
10-34-50	Public Safety Fee	648,941	573,150	658,363	650,000
10-34-72	Open Space Trees	.00	.00	.00	.00
	Total FEES AND SERVICES:	722,893	727,157	707,363	706,500
COURT FINES					
10-35-10	Highland Fines	149,709	113,270	130,000	100,000
10-35-13	Highland Traffic School	8,925	5,902	6,000	5,000
10-35-14	Alpine Fines	53,596	25,244	50,000	15,000
10-35-15	Highland Small Claims Ct Rev	.00	.00	.00	.00
10-35-16	Court Return Check Fees	.00	.00	.00	.00
10-35-32	Highland Restitution Revenue	.00	.00	.00	.00
10-35-33	Public Defender Reimbursement	2,201	800	1,500	1,500
	Total COURT FINES:	214,431	145,216	187,500	121,500
OTHER REVENUE					
10-36-10	Interest Earnings	40,147	47,919	42,000	40,000
10-36-20	Rents and Concessions	.00	.00	.00	.00
10-36-21	Cell Tower Revenue	34,250	50,663	34,000	34,000
	Total OTHER REVENUE:	74,397	98,582	76,000	74,000
CEMETERY REVENUE					
10-37-10	Cemetery Lot Sales	80	.00	.00	.00
10-37-20	Other Income	.00	.00	.00	.00
	Total CEMETERY REVENUE:	80	.00	.00	.00
MISCELLANEOUS REVENUE					
10-38-40	Sale of Fixed Assets	.00	.00	.00	.00
10-38-49	Alpine Court	.00	.00	.00	.00
10-38-79	Disc Golf Revenue	27	.00	150	.00
10-38-80	Grants	.00	.00	.00	.00
10-38-81	Library Grant Revenue	.00	.00	.00	.00
10-38-82	Highland Foundation	25,000	.00	.00	.00
10-38-83	Facility Rentals	9,674	10,962	15,000	10,000
10-38-84	Youth Council Misc. Rev.	297	.00	.00	600
10-38-87	Sidewalk Bond Revenue	5,000	.00	.00	.00
10-38-88	School Trauma Kits	.00	.00	.00	.00
10-38-89	Highland Fling Rodeo	.00	.00	.00	.00
10-38-90	PSD Rent	220,759	165,969	222,000	220,000
10-38-91	Miscellaneous Revenue	30,703	40,804	15,000	15,000
10-38-92	City Events Revenue	.00	1,890	500	1,000
10-38-93	Alpine Reimbursement	46,422	39,620	42,000	35,000
10-38-94	Lone Peak PSD Reimbursement	42,523	42,666	40,000	40,000
10-38-95	Highland Fling Revenue	51,648	13,460	13,000	32,100

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
10-38-96	Cultural ArtsClass Revenue	.00	.00	.00	.00
10-38-97	Library Donations	.00	.00	.00	.00
10-38-98	Library Miscellaneous Revenues	.00	.00	.00	.00
10-38-99	Tree Sale Revenue	.00	24,020	15,000	15,000
	Total MISCELLANEOUS REVENUE:	432,054	339,392	362,650	368,700
REVENUE-GARBAGE & OTHER					
10-39-00	Other Sources Of Funds	.00	.00	.00	.00
10-39-10	Garbage Collection Fees	900,098	854,570	985,000	990,000
10-39-11	Indirect Charge Library	8,838	.00	5,835	8,114
10-39-15	Indirect Charge Open Space	11,240	.00	8,119	12,795
10-39-20	Indirect Charge Sewer	59,230	.00	81,451	103,167
10-39-25	Indirect Charge Cemetery	4,201	.00	2,454	3,845
10-39-30	Indirect Charge PI	57,563	.00	77,056	97,374
10-39-35	Indirect Charge Storm Water	13,422	.00	10,985	15,021
10-39-40	Indirect Charge Culinary Water	30,583	.00	26,073	31,984
10-39-41	Rent Charge Library	.00	.00	.00	.00
	Total REVENUE-GARBAGE & OTHER:	1,085,176	854,570	1,196,974	1,262,300

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
COUNCIL					
10-41-11	Salaries/Wages	25,156	22,154	25,402	25,155
10-41-13	Employee Benefits	4,893	4,330	4,400	4,400
10-41-21	Professional Org. Memberships	35,252	22,881	25,000	25,000
10-41-22	Public Notices	5,185	2,535	3,500	3,500
10-41-23	Mileage Reimbursement	.00	.00	400	400
10-41-28	Telephone	.00	.00	.00	.00
10-41-31	Professional Services	15,014	24,382	17,500	22,300
10-41-33	Continuing Education	1,275	149	1,500	1,500
10-41-51	Insurance & Bonds	.00	.00	.00	.00
10-41-55	Overhead Allocation	.00	.00	.00	.00
10-41-56	Legal Settlements	.00	.00	.00	.00
10-41-60	Youth City Council	3,634	1,256	6,500	6,500
10-41-61	Misc. Supplies & Expenses	3,445	2,861	5,000	20,000
10-41-62	Council Appropriations	7,308	8,942	13,000	18,000
10-41-63	Economic Development	31,913	7,650	.00	3,500
10-41-64	Highland Historical Society	.00	100	100	100
	Total COUNCIL:	133,075	97,241	102,301	130,355

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
COURT					
10-42-11	Salaries/Wages	63,471	57,406	67,714	76,916
10-42-12	Overtime	.00	.00	.00	.00
10-42-13	Employee Benefits	8,853	8,194	9,652	11,114
10-42-15	Part-Time Employee	.00	.00	.00	.00
10-42-21	Professional Org. Memberships	25	111-	700	700
10-42-22	Prosecutor	15,752	11,156	18,000	18,000
10-42-23	Mileage Reimbursement	.00	.00	500	500
10-42-24	Office Supplies & Postage	657	733	1,200	1,200
10-42-25	Witness Fees	74	.00	1,000	1,000
10-42-26	Technical Manuals & Code Books	264	64	650	650
10-42-27	Credit Card Fees	5,420	6,096	5,200	7,000
10-42-28	Uniforms	40	.00	.00	.00
10-42-30	Alpine Fine Reimbursement	47,914	33,838	55,000	30,000
10-42-31	Victim Restitution Fund	58,976	46,589	50,000	50,000
10-42-33	Continuing Education	872	.00	2,000	2,000
10-42-34	Public Defender	32,158	24,797	30,000	30,000
10-42-35	Court Interpreter	882	.00	1,200	1,200
10-42-36	Court Bailiff/Security	5,362	.00	8,800	8,800
10-42-74	Capital Outlay-Equipment	.00	.00	.00	.00
10-42-75	Internal Service IT Expense	1,950	.00	1,950	1,220
Total COURT:		242,670	188,762	253,566	240,300

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
ADMINISTRATIVE					
10-43-11	Salaries/Wages	85,287	71,738	99,179	104,922
10-43-12	Overtime	.00	.00	.00	.00
10-43-13	Employee Benefits	40,117	39,964	50,524	52,386
10-43-14	Merit Pay Increase & Benefits	.00	.00	.00	.00
10-43-15	Part-Time Employee	3,456	1,460	.00	.00
10-43-20	Personnel Advertising	.00	.00	.00	.00
10-43-21	Professional Org. Memberships	3,966	1,799	2,000	2,000
10-43-22	Public Notices	.00	.00	.00	.00
10-43-23	Mileage Reimbursement	43	.00	100	100
10-43-24	Office Supplies	11,144	14,479	14,000	14,000
10-43-25	Equip.-Supplies & Maintenence	2,477	5,084	3,000	4,000
10-43-26	Personnel Recruitment	818	565	1,000	1,000
10-43-27	Newsletter Printing	6,179	7,418	6,000	6,000
10-43-28	Telephone	19,757	16,533	19,500	19,500
10-43-29	Website	6,096	7,111	6,750	7,000
10-43-30	Car Allowance	4,800	4,246	4,800	4,800
10-43-31	Professional & Technical/IT	35,693	32,050	36,000	36,000
10-43-32	Postage	6,000	2,979	5,000	5,000
10-43-33	Continuing Education	2,660	859	4,000	4,000
10-43-34	Building Maintenance	226,788	42,587	70,000	70,000
10-43-35	Building Utilities	53,991	36,055	45,000	45,000
10-43-37	Technical Manuals & Code Books	.00	.00	300	300
10-43-38	Uniforms	257	199	200	200
10-43-39	Safety Committee	4,914	4,214	5,600	5,600
10-43-40	Mass Notification System	3,555	3,745	3,745	3,745
10-43-41	Phone Reimbursement	2,160	1,911	2,160	2,160
10-43-47	Supplies & Expenses-Mayor	.00	.00	.00	.00
10-43-48	Supplies & Expenses Oper Mgr	.00	.00	.00	.00
10-43-49	Supplies & Expenses City Adm	832	710	2,000	2,000
10-43-50	Covid-19 Expenses	9,841	969,053	1,000,000	.00
10-43-51	Insurance & Surety Bonds	55,056	56,335	57,279	63,007
10-43-52	Bond Continuing Disclosure Fee	.00	.00	.00	.00
10-43-55	State Unemployment Payments	.00	.00	.00	.00
10-43-60	Overhead Allocation	.00	.00	.00	.00
10-43-61	Miscellaneous Supplies	438	100	500	500
10-43-62	Miscellaneous Services	.00	.00	.00	.00
10-43-74	Capital Outlay-Equipment	.00	.00	.00	.00
10-43-75	Capital Outlay-Special Proj	.00	.00	.00	.00
10-43-79	Capital Outlay-IT	.00	.00	.00	.00
10-43-82	Internal Service IT Expense	5,320	.00	5,510	9,090
Total ADMINISTRATIVE:		591,646	1,321,193	1,444,147	462,310

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
AUDITOR					
10-45-31	Professional & Technical Serv	16,500	14,817	16,500	20,000
10-45-32	Overhead Allocation	.00	.00	.00	.00
Total AUDITOR:		16,500	14,817	16,500	20,000

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
FINANCE DEPT					
10-46-11	Salaries/Wages	112,427	110,021	135,355	114,050
10-46-12	Overtime	255	107	250	250
10-46-13	Employee Benefits	51,394	43,994	51,044	41,996
10-46-21	Professional Org. Memberships	1,170	240	1,600	1,600
10-46-23	Mileage Reimbursement	128	.00	1,125	1,125
10-46-24	Office Supplies & Postage	.00	.00	500	500
10-46-25	Overhead Allocation	.00	.00	.00	.00
10-46-26	Technical Manuals & Code Books	.00	.00	150	150
10-46-28	Phone Reimbursement	1,962	2,442	1,680	2,800
10-46-29	Uniforms	177	319	400	400
10-46-33	Continuing Education	317	.00	2,500	3,500
10-46-74	Capital Outlay-Equipment	.00	.00	.00	.00
	Total FINANCE DEPT:	167,829	157,123	194,604	166,371

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
RECORDER					
10-47-11	Salaries/Wages	53,700	43,187	44,647	47,706
10-47-12	Overtime	2,310	.00	4,000	4,000
10-47-13	Employee Benefits	30,725	25,473	27,120	28,069
10-47-14	Part-time Transcriptionist	6,756	6,240	8,000	8,000
10-47-21	Professional Org. Memberships	370	82	425	450
10-47-22	Election	36,052	.00	1,000	70,000
10-47-23	Mileage Reimbursement	377	42	1,000	1,000
10-47-24	Office Supplies & Postage	.00	.00	.00	.00
10-47-28	Software Licenses and Maint.	.00	879	1,000	16,000
10-47-29	Phone	706	.00	1,080	1,080
10-47-30	Uniforms	103	77	100	100
10-47-31	Codification	1,500	1,500	1,500	1,500
10-47-33	Continuing Education	1,129	599	2,000	2,000
10-47-74	Capital Outlay-Equipment	.00	.00	.00	.00
	Total RECORDER:	133,729	78,079	91,872	179,905

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
TREASURER					
10-48-11	Salaries/Wages	27,019	25,089	26,480	29,595
10-48-12	Overtime	.00	.00	250	250
10-48-13	Employee Benefits	19,760	17,363	19,230	20,087
10-48-21	Professional Org. Memberships	185	299	300	300
10-48-23	Mileage Reimbursement	66	61	250	250
10-48-24	Office Supplies & Postage	.00	.00	.00	.00
10-48-25	Treasurer Bond	.00	.00	.00	.00
10-48-26	Overhead Allocation	.00	.00	.00	.00
10-48-28	Telephone	637	955	600	600
10-48-30	Uniforms	95	100	100	100
10-48-31	Legal Services	.00	.00	.00	.00
10-48-33	Continuing Education	783	598	2,300	2,300
10-48-74	Capital Outlay-Equipment	.00	.00	.00	.00
	Total TREASURER:	48,546	44,466	49,510	53,482

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
ATTORNEY					
10-49-31	Professional & Technical Ser	74,223	49,450	65,000	65,000
10-49-32	Legal Settlements	7,000	.00	.00	.00
	Total ATTORNEY:	81,223	49,450	65,000	65,000

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
LIBRARY					
10-50-11	Salaries/Wages	.00	.00	.00	.00
10-50-12	Overtime	.00	.00	.00	.00
10-50-13	Employee Benefits	.00	.00	.00	.00
10-50-14	Salaries/Wages Part-Time	.00	.00	.00	.00
10-50-21	Equipment	.00	.00	.00	.00
10-50-22	Friends of Library Expenses	.00	.00	.00	.00
10-50-23	Books & Materials	.00	.00	.00	.00
10-50-24	Library Card Refunds	.00	.00	.00	.00
10-50-25	Travel & Other Misc.	.00	.00	.00	.00
10-50-26	Insurance & Bonds	.00	.00	.00	.00
10-50-27	Postage	.00	.00	.00	.00
10-50-28	Information Technology	.00	.00	.00	.00
10-50-29	Printing	.00	.00	.00	.00
10-50-30	Special Programs	.00	.00	.00	.00
10-50-35	Supplies	.00	.00	.00	.00
10-50-50	Library Grant Expenditures	.00	.00	.00	.00
10-50-61	Cross Charge Telephone	.00	.00	.00	.00
10-50-62	Cross Charge Prof. & Tech.	.00	.00	.00	.00
10-50-63	Cross Charge Bldg. Maint.	.00	.00	.00	.00
10-50-64	Cross Charge Bldg. Utilities	.00	.00	.00	.00
10-50-65	Cross Charge Rent	.00	.00	.00	.00
10-50-66	Cross Charge Insurance	.00	.00	.00	.00
10-50-70	Capital Outlay/ OneTime Exp	.00	.00	.00	.00
10-50-71	Transfer to Lib. Reserve Fund	.00	.00	.00	.00
	Total LIBRARY:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
APPEAL AUTHORITY					
10-51-31	Professional & Tech. Services	825	4,740	1,000	2,500
	Total APPEAL AUTHORITY:	825	4,740	1,000	2,500

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
PLANNING & ZONING					
10-52-11	Salaries/Wages	46,879	41,444	46,851	71,603
10-52-12	Overtime	269	7	1,000	1,000
10-52-13	Employee Benefits	22,867	19,978	22,973	29,155
10-52-14	Other Benefits	.00	.00	.00	.00
10-52-15	Planning Commission Salaries	3,641	9,050	5,049	5,049
10-52-21	Professional Org. Memberships	99	.00	500	500
10-52-22	Public Notices	909	612	3,000	3,000
10-52-23	Mileage Reimbursement	25	.00	100	100
10-52-24	Office Supplies & Postage	.00	.00	.00	.00
10-52-25	Special Projects	8,150	.00	.00	75,000
10-52-26	Fuel For Vehicles	.00	.00	.00	.00
10-52-27	Postage	.00	.00	250	250
10-52-28	Software Licenses	1,002	2,379	1,000	2,500
10-52-29	Car Allowance	.00	.00	.00	.00
10-52-30	Uniforms	96	98	100	100
10-52-31	Plat Recording Fees	1,022	1,329	1,000	1,000
10-52-32	Planner	.00	.00	.00	.00
10-52-33	Continuing Education	242	.00	1,800	1,800
10-52-34	Engineer	.00	.00	.00	.00
10-52-35	Phone Reimbursement	.00	.00	.00	650
10-52-74	Capital Outlay-Equipment	500	.00	1,000	1,000
Total PLANNING & ZONING:		85,702	74,896	84,623	192,707

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
POLICE DEPARTMENT					
10-54-31	Lone Peak Public Safety Dist.	2,186,104	2,041,576	2,228,631	2,273,204
10-54-54	Contributions	.00	.00	.00	.00
	Total POLICE DEPARTMENT:	2,186,104	2,041,576	2,228,631	2,273,204

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
EMERGENCY SERVICES					
10-57-11	Administration Expense	148,665	142,889	155,648	170,000
10-57-31	Lone Peak Public Safety Dist	1,852,180	1,661,383	908,209	926,373
	Total EMERGENCY SERVICES:	2,000,846	1,804,272	1,063,857	1,096,373

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
BUILDING INSPECTION					
10-58-11	Salaries/Wages	98,002	109,238	141,454	170,958
10-58-12	Overtime	38	111	1,500	1,500
10-58-13	Employee Benefits	38,915	35,688	57,015	84,962
10-58-21	Professional Org. Memberships	230	175	300	300
10-58-23	Mileage Reimbursement	141	.00	600	600
10-58-24	Office Supplies & Postage	.00	172	.00	.00
10-58-25	Fuel Expenditure Vehicles	717	1,061	2,000	2,000
10-58-26	Technical Manuals & Code Books	227	.00	1,000	1,000
10-58-27	Vehicle Maintenance	.00	.00	.00	.00
10-58-28	Software	2,000	2,500	3,000	3,000
10-58-29	Cell Phone	938	677	1,200	1,200
10-58-31	Professional & Tech. Services	23,260	2,688	10,000	10,000
10-58-33	Continuing Education	619	1,075	1,000	1,000
10-58-38	Uniforms	254	260	600	600
10-58-74	Capital Outlay-Equipment	.00	285	600	40,600
10-58-75	Internal Service IT Expense	950	.00	960	1,030
	Total BUILDING INSPECTION:	166,291	153,929	221,230	318,750

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
STREETS AND ROADS					
10-60-11	Salaries/Wages	156,827	172,654	173,309	171,052
10-60-12	Overtime	864	815	2,000	2,000
10-60-13	Employee Benefits	90,691	75,248	85,179	97,828
10-60-14	Salaries/Wages Part-Time	.00	.00	7,000	.00
10-60-15	Overtime Snow Removal	11,245	8,608	7,500	10,000
10-60-16	Radio Maintenance	360	300	500	750
10-60-17	Mobile Telephones	2,399	2,012	2,200	2,200
10-60-27	Street Light Power	72,190	57,826	72,000	72,000
10-60-28	Street Light Repair	13,842	6,646	15,000	15,000
10-60-30	Bldg Maintenance & Utilities	1,284	2,380	2,500	2,500
10-60-31	Rep.Potholes, Crack Seal, Etc.	47,476	36,055	100,000	100,000
10-60-33	Continuing Education	1,355	1,641	2,500	2,500
10-60-34	Prof and Tech Services	.00	.00	.00	.00
10-60-35	Professional Org. Memberships	.00	199	.00	.00
10-60-36	Office Supplies	478	101	500	500
10-60-37	Sidewalk Repair & Maint	51,613	48,237	74,000	74,000
10-60-38	Uniforms & Safety Wear	2,114	1,702	2,000	2,000
10-60-39	Street Striping	8,387	15,138	16,000	16,000
10-60-40	School Crossing Maintenance	638	1,460	1,500	1,500
10-60-41	Pedestrian Crossings	1,158	1,460	1,500	1,500
10-60-42	Technical Manuals & Code Books	.00	.00	.00	.00
10-60-47	Public Works Shop Tools & Sup	3,411	5,777	3,000	3,500
10-60-48	Streets, Traffic, & Warn Signs	6,317	5,169	15,000	15,000
10-60-49	Snow Removal	709	6,291	.00	.00
10-60-50	Equipment Repair & Maintenance	87	457	.00	.00
10-60-51	Fuel Expense Vehicles	7,199	4,551	7,500	8,000
10-60-52	Snow Removal:Salt	62,401	29,621	55,000	55,000
10-60-53	Snow Removal:Equipment Maint	15,108	15,935	15,000	15,000
10-60-54	Snow Removal:Fuel & Oil	5,891	2,700	4,000	6,000
10-60-56	Maintenance & Repair: Trucks	12,100	7,269	15,000	15,000
10-60-57	Maintenance & Repair:Equipment	26,395	10,966	25,000	25,000
10-60-58	Snow Removal Equipment	23,104	1,174	25,000	25,000
10-60-59	Capital Equipment Purchases	.00	138,450	137,750	6,667
10-60-60	Snow Removal Equipment	.00	.00	.00	.00
10-60-61	Drug Testing	446	547	450	450
10-60-73	Capital Outlay-Improvements	.00	.00	.00	34,000
10-60-74	Capital Outlay-Equipment	.00	.00	.00	407,000
10-60-75	Capital Outlay-Special Proj	.00	.00	.00	.00
10-60-76	Internal Service IT Expense	1,500	.00	1,670	1,030
	Total STREETS AND ROADS:	627,588	661,389	869,558	1,187,977

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
ENGINEER					
10-66-11	Salaries/Wages	77,806	66,191	75,486	103,721
10-66-13	Employee Benefits	38,286	42,079	38,454	54,655
10-66-14	Other Benefits	.00	.00	.00	.00
10-66-29	Highland City PE Tracking Cost	.00	.00	.00	20,000
10-66-30	Car Allowance	4,800	3,761	4,800	4,800
10-66-31	Professiona & Tech Services	52,513	43,904	35,000	60,000
10-66-32	GIS Survey	919	492	8,000	8,000
10-66-33	Equipment-Supplies & Maint	.00	.00	.00	.00
10-66-34	Fuel and Oil	.00	.00	.00	.00
10-66-35	Continuing Education	827	1,226	1,500	1,500
10-66-36	Office Supplies	.00	.00	.00	.00
10-66-37	Telephone Reimbursement	1,080	955	1,080	1,080
10-66-38	Uniforms	84	100	100	200
10-66-39	Books, Memberships, & Subscrip	150	.00	300	300
10-66-40	Overhead Allocation	.00	.00	.00	.00
10-66-42	Technical Manuals & Code Books	.00	.00	.00	.00
10-66-74	Capital Outlay-Equipment	.00	.00	.00	.00
Total ENGINEER:		176,465	158,708	164,720	254,256

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
PARKS & RECREATION					
10-70-11	Salaries/Wages	85,802	76,820	83,518	141,747
10-70-12	Overtime	5,706	815	5,000	5,500
10-70-13	Employee Benefits	49,052	44,550	45,107	85,514
10-70-14	Seasonal Employees	66,170	53,628	70,000	80,000
10-70-15	Radio Maintenance & Tower Rent	.00	.00	.00	.00
10-70-16	Mobile Telephones	3,277	3,164	3,000	4,000
10-70-17	Public Works Bldg Utilities	1,565	1,072	2,500	2,500
10-70-21	Org. and Training Memberships	55	326	500	500
10-70-22	Water Park Maintenance	8,433	373	3,500	3,500
10-70-24	Playground Maintenance & Rep.	1,455	7,779	4,000	154,000
10-70-25	Equipment-Supplies & Maint.	4,013	5,294	5,000	5,000
10-70-26	Water Park Chemicals	3,947	918	5,000	5,000
10-70-27	Power for Parks, Clocks, & Tim	4,907	3,606	5,000	5,000
10-70-28	Recreation	.00	11-	.00	.00
10-70-29	Sprinkler Parts & Replacement	12,420	8,968	9,000	10,000
10-70-30	Vehicle Maintenance & Repair	8,987	6,405	9,000	9,000
10-70-31	Park Maintenance Contract	4,700	.00	4,500	4,500
10-70-32	Water Park Utilities	3,376	656	5,000	5,000
10-70-33	Lawn Equipment Maintenance	13,160	4,566	11,000	12,000
10-70-34	Fuel and Oil	7,173	4,394	8,000	8,000
10-70-35	Continuing Education	3,141	388	3,000	3,000
10-70-36	Office Supplies	349	65	500	500
10-70-37	Uniforms & Safety Wear	1,592	1,286	2,000	2,500
10-70-38	Trail Maintenance	4,101	.00	70,000	70,000
10-70-39	Fertilizer & Weed Killer	27,913	14,059	26,000	26,000
10-70-40	Public Works Shop Tools & Supp	1,425	1,298	2,000	2,000
10-70-41	Arbor Day Tree Purchases	.00	28,375	30,000	30,000
10-70-42	Tree Pruning Project	10,521	7,542	20,000	10,000
10-70-43	Tree Tools & Vehicle	.00	.00	.00	.00
10-70-44	Highland Glen Park Improvement	4,286	6,858	15,000	15,000
10-70-45	UT Cnty Murdock Trail Maint	4,373	3,586	8,500	8,500
10-70-46	Forestry Grant	.00	.00	.00	.00
10-70-47	Charging for PI	108,000	.00	108,000	108,000
10-70-48	Restroom Maint. & Port-O-Potty	14,435	14,553	15,000	20,000
10-70-49	Parks Equipment Move	.00	.00	7,000	.00
10-70-50	Field Rental Costs (POPotty)	1,404	1,271	3,800	3,000
10-70-51	Disc Golf Expense	.00	.00	.00	.00
10-70-69	Equipment Lease & Maintenance	3,402	3,000	3,500	3,500
10-70-71	Capital Outlay-Land	.00	.00	.00	.00
10-70-72	Capital Outlay-Buildings	.00	.00	.00	.00
10-70-73	Capital Outlay	.00	.00	.00	.00
10-70-74	Equipment Replacement Fund	4,940	25,000	25,000	25,000
10-70-75	Capital Equipment Purchases	35,611	.00	.00	86,667
10-70-76	Internal Service IT Expense	570	.00	540	710
	Total PARKS & RECREATION:	510,260	330,606	618,465	955,138

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
CEMETERY					
10-71-11	Salaries/Wages	.00	.00	.00	.00
10-71-12	Overtime	.00	.00	.00	.00
10-71-13	Employee Benefits	13	52	.00	.00
10-71-14	Seasonal Employees	112	464	.00	.00
10-71-15	Radio Maintenance & Tower Rent	.00	.00	.00	.00
10-71-16	Mobile Telephones	.00	.00	.00	.00
10-71-17	Public Works Bldg Utilities	.00	.00	.00	.00
10-71-18	Public Works Shop Tools & Supp	.00	.00	.00	.00
10-71-19	Flowers, Mulch, & Tree Replace	.00	.00	.00	.00
10-71-20	Sprinkler Repair & Maintenance	.00	.00	.00	.00
10-71-21	Fertilizer & Weed Killer	.00	.00	.00	.00
10-71-24	Operation & Maintenance	.00	.00	.00	.00
10-71-25	Fuel and Oil	.00	.00	.00	.00
10-71-26	Equip Repairs & Maint	.00	.00	.00	.00
10-71-27	Equip Supplies	.00	.00	.00	.00
10-71-28	Equipment Lease & Maintenance	.00	.00	.00	.00
10-71-31	Engineering	.00	.00	.00	.00
10-71-69	Capital Equipment Purchases	.00	.00	.00	.00
10-71-73	Land Purchase	.00	.00	.00	.00
10-71-74	Capital Outlay	.00	.00	.00	.00
10-71-75	Cemetery Project Reserve Fund	.00	.00	.00	.00
10-71-76	Bad Debt Expense	.00	.00	.00	.00
	Total CEMETERY:	125	517	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
COMMUNITY EVENTS					
10-72-11	Salaries/Wages	31,733	24,881	35,126	39,851
10-72-12	Overtime	4,384	3,345	4,500	5,000
10-72-13	Employee Benefits	10,352	7,707	6,090	8,368
10-72-23	Mileage Reimbursement	249	13	300	300
10-72-24	Office Supplies & Postage	.00	.00	.00	.00
10-72-28	Mobile Phone	819	524	810	810
10-72-30	Uniforms	113	88	150	150
10-72-31	Port-O-Potty Rental	.00	.00	.00	.00
10-72-33	Continuing Education	.00	.00	250	250
10-72-35	Community Center Utilities	3,114	2,108	4,000	4,000
10-72-36	Community Center Bldg Maint.	4,504	4,474	7,000	7,000
10-72-53	Miss North Utah County Pagent	.00	.00	.00	.00
10-72-54	Community Enrichment Grant	.00	.00	.00	.00
10-72-55	Highland Fling Expense	69,267	26,063	17,500	55,000
10-72-56	Distinguished YW of Highland	.00	.00	.00	.00
10-72-57	Rodeo	.00	.00	.00	.00
10-72-59	Cultural Arts	3,000	3,000	3,000	3,000
10-72-60	City Beautification	482	.00	500	500
10-72-61	Tree Committee	.00	1,817	3,500	3,500
10-72-62	Highland Marketing Campaign	.00	.00	.00	.00
10-72-63	Community Enrichment	4,203	5,141	16,300	10,500
10-72-64	Farmers Market	.00	.00	.00	.00
10-72-70	Internal Service IT Expense	1,130	.00	1,130	670
	Total COMMUNITY EVENTS:	133,350	79,161	100,157	138,899

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
GARBAGE					
10-73-11	Salaries/Wages	26,496	24,086	29,766	27,402
10-73-12	Overtime	15	7	.00	.00
10-73-13	Employee Benefits	13,836	9,630	10,218	12,036
10-73-14	Spring Clean-up Overtime	1,635	.00	.00	2,000
10-73-24	Office Supplies & Postage	.00	.00	.00	.00
10-73-25	Equipment-Repairs & Maint	.00	.00	.00	.00
10-73-26	Utility Billing	8,678	6,836	9,500	9,800
10-73-31	Dump Passes	.00	.00	.00	.00
10-73-45	Credit Card Fees	3,768	3,477	3,500	3,500
10-73-49	North Pointe Tipping Fees	.00	230,190	250,000	282,000
10-73-50	Hauling Contract	740,840	474,928	631,000	660,000
10-73-51	Bad Debt Expense	5-	.00	.00	.00
10-73-70	Internal Service IT Expense	400	.00	400	300
10-73-80	Indirect Overhead	.00	.00	.00	.00
	Total GARBAGE:	795,664	749,154	934,384	997,038

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
TRANSFERS					
10-90-90	Transfer to Capital Imp Fund	874,000	.00	438,000	605,000
10-90-91	Transfer to Debt Service Fund	618,000	.00	1,256,698	883,098
10-90-92	Transfer From Utility Fund	.00	.00	.00	.00
10-90-93	Transfer to Library Fund	.00	.00	.00	.00
10-90-95	Appropriated Increase Fund Bal	.00	.00	.00	.00
10-90-96	Transfer to Open Space Fund	150,000	.00	170,000	467,313
10-90-97	Transfer to Enterprise Fund	.00	.00	.00	.00
10-90-98	Transfer to Cem. Perpet. Fund	.00	.00	12,000	6,474
Total TRANSFERS:		1,642,000	.00	1,876,698	1,961,885
GENERAL FUND Revenue Total:		10,895,758	8,654,120	10,546,054	10,944,734
GENERAL FUND Expenditure Total:		9,740,436	8,010,079	10,380,823	10,696,450
Net Total GENERAL FUND:		1,155,323	644,040	165,231	248,284

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Highland Open Space SSD					
REVENUE					
20-30-90	Transfer from Cap Project Fund	.00	.00	.00	.00
20-30-91	Transfer from General Fund	150,000	.00	170,000	467,313
	Total REVENUE:	150,000	.00	170,000	467,313
Fees					
20-32-01	Open Space Fee	291,918	259,403	291,600	291,600
	Total Fees:	291,918	259,403	291,600	291,600
Property Sales					
20-34-10	Sale of Property	49,266	25,613	21,000	.00
	Total Property Sales:	49,266	25,613	21,000	.00
OTHER REVENUE					
20-36-10	Interest Earnings	8,579	1,615	11,651	8,500
	Total OTHER REVENUE:	8,579	1,615	11,651	8,500
PY Carryover					
20-39-90	PY Carryover Budgeted	.00	.00	.00	.00
	Total PY Carryover:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Department: 40					
20-40-80	Indirect Overhead	.00	.00	.00	.00
	Total Department: 40:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
EXPENDITURE-OPEN SPACE					
20-43-11	Salaries/Wages	97,296	74,736	87,087	132,039
20-43-12	Overtime	2,523	523	3,500	3,500
20-43-13	Employee Benefits	55,683	50,196	40,721	79,152
20-43-14	Seasonal Employees	134,473	108,985	130,000	140,000
20-43-15	Radio Maintenance & Tower Rent	.00	.00	.00	.00
20-43-16	Mobile Telephones	.00	.00	.00	.00
20-43-17	Public Works Bldg Utilities	2,028	1,395	2,500	2,500
20-43-18	PW Shop Tools & Supplies	311	1,290	2,000	2,000
20-43-19	Flowers, Mulch, & Tree Replace	.00	.00	3,500	153,500
20-43-20	Beacon Hills Blvd os Maint	.00	.00	.00	.00
20-43-21	Fertilizer & Weed Killer	69,377	29,880	60,000	60,000
20-43-22	Trail Maintenance	130,459	28,016	65,000	65,000
20-43-23	Power to Clocks & Lights	7,581	5,802	6,500	6,500
20-43-24	Uniforms & Safety Wear	2,004	.00	2,000	2,500
20-43-25	Office Supplies	144	.00	.00	.00
20-43-26	Playground Maintenance & Rep.	17,119	2,137	15,000	15,000
20-43-36	Utility Billing	7,502	7,688	8,000	8,000
20-43-45	Credit Card Fees	3,768	3,477	3,500	3,500
20-43-61	Fuel & Oil	11,505	10,187	16,000	16,000
20-43-62	Property Maintenance	.00	10,741	.00	.00
20-43-63	Repair and Maintenance	14,422	7,397	15,000	15,000
20-43-64	Sprinkler Repair	10,566	9,615	10,000	10,000
20-43-65	View Point Hillside Trees	.00	.00	.00	.00
20-43-73	Equipment Replacement	10,000	25,000	25,000	25,000
20-43-74	Capital Outlay	119,651	2,066	.00	.00
20-43-75	Internal Service IT Expense	660	.00	660	740
20-43-80	Indirect Overhead	11,240	.00	8,311	12,795
20-43-81	Insurance Expense	1,290	1,708	1,305	1,878
	Total EXPENDITURE-OPEN SPACE:	709,600	380,837	505,584	754,604

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Transfers					
20-90-90	Transfer to General Fund	.00	.00	.00	.00
20-90-91	Transfer to Other Funds	.00	.00	.00	.00
	Total Transfers:	.00	.00	.00	.00
	Highland Open Space SSD Revenue Total:	499,763	286,631	494,251	767,413
	Highland Open Space SSD Expenditure Total:	709,600	380,837	505,584	754,604
	Net Total Highland Open Space SSD:	209,837-	94,207-	11,333-	12,809

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Cemetery Perpetual Fund					
Revenue					
21-30-90	Transfer from General Fund	.00	.00	12,000	6,474
	Total Revenue:	.00	.00	12,000	6,474
Revenue					
21-32-01	Cemetery Lot Sales	220,330	373,189	180,000	300,000
21-32-02	Perpetual Care Cemetery	.00	.00	.00	.00
21-32-03	Other Income	.00	.00	.00	.00
	Total Revenue:	220,330	373,189	180,000	300,000
Other Income					
21-36-10	Interest Earnings	329	140	300	500
	Total Other Income:	329	140	300	500
PY Carryover					
21-39-90	PY Carryover Budgeted	.00	.00	.00	.00
	Total PY Carryover:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Expense					
21-43-11	Salaries/Wages	57,293	49,376	54,233	67,066
21-43-12	Overtime	6,541	4,426	5,000	6,000
21-43-13	Employee Benefits	34,912	31,048	30,419	39,167
21-43-14	Seasonal Employees	12,695	9,916	10,000	20,000
21-43-15	Radiio Maint. & Tower Rent	.00	.00	.00	.00
21-43-16	Mobile Telephones	.00	.00	.00	.00
21-43-17	Public Works Bldg Utilities	1,469	1,084	2,000	2,000
21-43-18	Public Works Shop Tools & Supp	635	5,318	1,800	1,800
21-43-19	Flowers, Mulch & Tree Replace	816	.00	2,000	2,000
21-43-20	Sprinkler Repair & Maintenance	8,144	3,481	3,500	3,500
21-43-21	Fertilizer & Weed Killer	13,213	4,935	12,500	13,000
21-43-24	Operations & Maintenance	7,045	1,465	5,500	5,500
21-43-25	Fuel & Oil	2,232	1,034	2,500	2,500
21-43-26	Equip. Repairs & Maint.	3,120	2,714	3,500	3,500
21-43-27	Equipment Supplies	175	.00	.00	.00
21-43-28	Equipment Lease & Maintenance	3,446	2,998	3,500	3,500
21-43-31	Engineering	.00	.00	.00	.00
21-43-36	Utility Billing	.00	.00	.00	.00
21-43-69	Office Equipment/IT	.00	330	1,000	1,000
21-43-74	Capital Outlay	49,512	.00	.00	75,000
21-43-75	Internal Service IT Expense	460	.00	460	700
21-43-76	Bad Debt Expense	.00	.00	.00	.00
21-43-80	Indirect Overhead	4,201	.00	2,129	3,845
21-43-81	Insurance Expense	743	991	334	817
	Total Expense:	206,652	119,113	140,375	250,895

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
TRANSFERS					
21-90-90	Transfer to General Fund	.00	.00	.00	242,234
	Total TRANSFERS:	.00	.00	.00	242,234
	Cemetery Perpetual Fund Revenue Total:	220,659	373,328	192,300	306,974
	Cemetery Perpetual Fund Expenditure Total:	206,652	119,113	140,375	493,129
	Net Total Cemetery Perpetual Fund:	14,007	254,215	51,925	186,155-

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Library Fund					
Transfer In					
22-30-90	Transfer from General Fund	.00	.00	.00	.00
	Total Transfer In:	.00	.00	.00	.00
Tax Revenue					
22-31-10	Property Taxes	263,139	279,892	269,166	276,740
22-31-11	Delinquent Property Taxes	22,153	20,735	13,000	15,000
22-31-12	Motor Vehicle Tax	25,616	19,344	22,000	22,000
	Total Tax Revenue:	310,908	319,971	304,166	313,740
Fees & Fines					
22-32-10	Fees & Fines	12,375	13,308	10,000	13,000
22-32-11	Non-Resident Cards	24,294	24,220	20,000	20,000
22-32-12	Proctoring Services	10	1	160	.00
22-32-13	Printing	856	1,370	350	1,200
	Total Fees & Fines:	37,535	38,900	30,510	34,200
Other Income					
22-36-10	Interest Income	976	68	400	.00
22-36-11	Donations	205	250	300	200
22-36-12	Grants	10,628	6,813	4,800	15,000
22-36-13	Surplus	.00	.00	.00	.00
	Total Other Income:	11,809	7,131	5,500	15,200
PY Carryover					
22-39-90	PY Carryover Budget	.00	.00	36,743	25,000
	Total PY Carryover:	.00	.00	36,743	25,000

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Operating Expenses					
22-43-11	Salaries/Wages	87,857	74,090	76,389	80,982
22-43-12	Overtime	.00	.00	.00	.00
22-43-13	Employee Benefits	49,038	45,147	44,939	45,710
22-43-14	Salaries/Wages Part-Time	126,085	128,729	132,391	139,199
22-43-21	Equipment	7,816	14,634	20,000	5,000
22-43-22	Library Board Expenses	917	72	1,000	250
22-43-23	Books & Materials	23,864	26,115	30,000	20,000
22-43-25	Mileage Reimbursement	302	96	300	300
22-43-26	Insurance & Bonds	.00	.00	.00	.00
22-43-27	Postage	10	.00	250	200
22-43-28	IT Software	17,054	13,973	17,700	17,000
22-43-29	Printing	.00	587	1,500	1,500
22-43-30	Programming	5,681	7,288	10,500	10,500
22-43-31	Phone Reimbursement	1,800	1,593	1,800	1,800
22-43-32	Uniforms/Emp. Misc.	1,737	595	1,500	1,500
22-43-33	Continuing Education	2,294	325	1,000	1,000
22-43-35	Office Supplies	13,688	3,317	6,000	5,000
22-43-50	Grant Expenditures	10,784	8,675	6,400	15,000
22-43-61	Indirect Overhead	8,838	.00	8,000	8,114
22-43-62	Insurance Expense	1,213	1,344	839	1,334
22-43-63	Cross Charge Bldg. Maint.	.00	.00	.00	.00
22-43-64	Cross Charge Bldg. Utilities	.00	.00	.00	.00
22-43-65	Cross Charge Rent	.00	.00	.00	.00
22-43-66	Cross Charge Insurance	.00	.00	.00	.00
22-43-70	Capital Outlay	.00	.00	.00	.00
22-43-75	Internal Service IT Expense	2,530	.00	5,000	11,850
	Total Operating Expenses:	361,509	326,580	365,508	366,239

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Transfers					
22-90-90	Transfer to General Fund	.00	.00	.00	.00
	Total Transfers:	.00	.00	.00	.00
	Library Fund Revenue Total:	360,252	366,002	376,919	388,140
	Library Fund Expenditure Total:	361,509	326,580	365,508	366,239
	Net Total Library Fund:	1,257-	39,422	11,411	21,901

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Debt Service Fund					
REVENUE					
30-30-90	Transfer from Capital Proj Bld	60,000	.00	22,314	57,052
30-30-91	Transfer from General Fund	618,000	.00	1,256,698	883,098
30-30-92	Transfer from Cap Proj Park	300,000	.00	87,560	439,050
30-30-99	Other Sources-Bond Proceeds	2,886,000	.00	.00	.00
	Total REVENUE:	3,864,000	.00	1,366,572	1,379,200
OTHER REVENUE					
30-33-30	Debt Service Fund Surplus	.00	.00	.00	.00
	Total OTHER REVENUE:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Expenditures					
30-40-50	2006 Building Bond Principal	.00	.00	.00	.00
30-40-51	2006 Building Bond Interest	.00	.00	.00	.00
30-40-52	2007 Park Bond Principal	.00	.00	.00	.00
30-40-53	2007 Park Bond Interest	.00	.00	.00	.00
30-40-54	2015 Bond Principal (2006 Ref)	364,000	.00	.00	.00
30-40-55	2015 Bond Interest (2006 Ref)	79,473	.00	.00	.00
30-40-56	2016 Bond Principal (2007 Ref)	435,000	445,000	445,000	449,000
30-40-57	2016 Bond Interest (2007 Ref)	93,035	84,651	84,209	75,100
30-40-58	2020 Bond Principal (Ref)	.00	805,000	805,000	808,000
30-40-59	2020 Bond Interest (Ref)	.00	32,262	32,362	47,100
30-40-90	Bond Financing Costs	28,584	.00	.00	.00
30-40-99	Other Uses-Refunding of Debt	2,857,416	.00	.00	.00
	Total Expenditures:	3,857,508	1,366,914	1,366,571	1,379,200
	Debt Service Fund Revenue Total:	3,864,000	.00	1,366,572	1,379,200
	Debt Service Fund Expenditure Total:	3,857,508	1,366,914	1,366,571	1,379,200
	Net Total Debt Service Fund:	6,492	1,366,914-	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
CAPITAL IMPROVEMENT FUND-PARKS					
REVENUE					
40-30-90	Transfer from General Fund	400,000	400,000-	.00	167,000
40-30-91	Transfer from Other Funds	.00	.00	.00	.00
	Total REVENUE:	400,000	400,000-	.00	167,000
FEES AND SERVICES					
40-34-71	Park Impact Fees	372,886	436,996	175,120	878,100
40-34-72	Service Fees	.00	.00	.00	.00
40-34-75	Miscellaneous Fees	.00	70,000	.00	.00
40-34-76	Sale of Property	1,535,494	400,000	.00	.00
	Total FEES AND SERVICES:	1,908,380	906,996	175,120	878,100
OTHER REVENUE					
40-36-10	Interest Income	57,164	11,156	76,270	15,000
40-36-15	Grants	.00	.00	.00	.00
40-36-18	Park Donations Spring Creek	.00	.00	.00	.00
40-36-19	Park Donations Beacon Hills	.00	.00	.00	.00
40-36-20	Park Donations Highland Glen	.00	.00	.00	.00
40-36-21	Bond Proceeds	.00	.00	.00	.00
	Total OTHER REVENUE:	57,164	11,156	76,270	15,000
REVENUE-OTHER					
40-39-90	PY Carryover Budgeted	.00	.00	.00	.00
	Total REVENUE-OTHER:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
EXPENDITURES-PARK CAPITAL					
40-40-29	Reserve for Beacon Hills	.00	.00	.00	.00
40-40-31	Professional & Tech. Services	.00	.00	.00	.00
40-40-50	2007 Sales & Franchise Bond Pm	.00	.00	.00	.00
40-40-68	Town Center Park/Fence	.00	.00	.00	.00
40-40-69	Canterbury Park	.00	.00	.00	.00
40-40-70	Hillside Land Purchase	.00	.00	.00	.00
40-40-71	Major Park Constr/Repair	.00	.00	.00	.00
40-40-72	4800 W Soccer Fields/Park Road	.00	.00	.00	.00
40-40-73	Spring Creek Park Construction	70,652	42,588	65,000	.00
40-40-74	Asset and Land Purchase	.00	.00	.00	.00
40-40-75	Park Equipment	.00	.00	.00	.00
40-40-76	Trails	.00	.00	130,000	167,000
40-40-77	Highland Hills Open Space	.00	.00	.00	.00
40-40-78	Mountain Ridge Park	3,076	8,780	.00	2,500,000
40-40-79	Cemetery Capital Project	.00	.00	.00	.00
40-40-80	Highland Glen Park Imp	.00	.00	.00	.00
40-40-81	Highland Wter Bldg & El Park	.00	.00	.00	.00
40-40-82	Beacon Hills Park	.00	.00	.00	.00
40-40-83	Beacon Hills Trail	.00	.00	.00	.00
40-40-84	View Point Hillside Replanting	.00	.00	.00	.00
40-40-85	Interest Expense Bonds	.00	.00	.00	.00
40-40-86	Bond Trust Fees	2,100	2,100	2,100	2,100
40-40-90	Transfer to Capital Imp. Fund	.00	.00	.00	.00
	Total EXPENDITURES-PARK CAPITAL:	75,828	53,468	197,100	2,669,100

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
TRANSFERS					
40-90-00	Transfer to General Fund	.00	.00	.00	.00
40-90-10	Transfer to Debt Service Fund	300,000	.00	87,560	439,050
40-90-20	Transfer to Utility Fund	.00	.00	.00	.00
40-90-91	Transfer to Open Space Fund	.00	.00	.00	.00
	Total TRANSFERS:	300,000	.00	87,560	439,050
	CAPITAL IMPROVEMENT FUND-PARKS Revenue Total:	2,365,544	518,152	251,390	1,060,100
	CAPITAL IMPROVEMENT FUND-PARKS Expenditure Total:	375,828	53,468	284,660	3,108,150
	Net Total CAPITAL IMPROVEMENT FUND-PARKS:	1,989,716	464,684	33,270-	2,048,050-

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
CAP IMP FUND ROAD PROJECTS					
REVENUE					
41-30-90	Transfer from General Fund	600,000	.00	438,000	438,000
41-30-91	Transfer from Storm Water Fund	.00	.00	.00	.00
41-30-92	Transfer from Culinary Water	.00	.00	.00	.00
	Total REVENUE:	600,000	.00	438,000	438,000
INTERGOVERNMENTAL REVENUE					
41-33-56	Class "C" Road Fund Allotment	.00	.00	.00	.00
41-33-58	Sidewalk Grant	.00	.00	.00	.00
41-33-59	Knight Ave Reimbursement	.00	.00	.00	.00
41-33-60	MAG Grant Corrdor Preservation	.00	.00	.00	.00
	Total INTERGOVERNMENTAL REVENUE:	.00	.00	.00	.00
FEES AND SERVICES					
41-34-72	Road Impact Fees	224,245	258,336	113,720	80,700
41-34-74	Miscellaneous Revenue from Dev	.00	.00	.00	.00
41-34-76	Rental Income	.00	.00	.00	.00
	Total FEES AND SERVICES:	224,245	258,336	113,720	80,700
OTHER REVENUE					
41-36-10	Interest Income	30,594	5,200	41,630	10,000
41-36-12	Curb & Gutter Install	.00	.00	.00	.00
	Total OTHER REVENUE:	30,594	5,200	41,630	10,000
REVENUE-OTHER					
41-39-90	PY Carryover Budgeted	.00	.00	.00	.00
	Total REVENUE-OTHER:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
EXPENDITURES-ROAD CAPITAL					
41-40-31	Engineering 6000 West Project	.00	.00	.00	.00
41-40-32	Engineering	.00	.00	.00	.00
41-40-60	Murdock Canal	.00	.00	.00	.00
41-40-61	East/West Corridor	.00	.00	.00	.00
41-40-62	Highland Blvd Repairs & Over	.00	.00	.00	.00
41-40-63	Corridor Preservation Land Pur	.00	.00	.00	.00
41-40-64	Murdock Connector	.00	.00	.00	.00
41-40-65	Loss/Sale 4800 West Homes	.00	.00	.00	.00
41-40-70	Capital Road Projects	.00	.00	.00	.00
41-40-71	Major Road Maintenance	694,559	7,278	600,000	600,000
41-40-72	Retainage on Prior Projects	.00	.00	.00	.00
41-40-73	UDOT/4800 West	.00	.00	.00	.00
41-40-74	Southwest Subdivision Improv	.00	.00	.00	.00
41-40-75	SR74 Road Project	.00	.00	.00	.00
41-40-76	4800 West MAG 2018	.00	.00	.00	.00
41-40-77	10250 N Reconstruction	.00	.00	.00	.00
41-40-78	Town Center Roads	.00	.00	.00	.00
41-40-79	6800 West (Matching)	170,055	141,540	.00	.00
41-40-80	5600 West Project	.00	.00	.00	.00
41-40-81	Capital Outlay-Equipment	.00	.00	.00	.00
41-40-82	Knight Avenue Rebuild	.00	.00	.00	.00
	Total EXPENDITURES-ROAD CAPITAL:	864,615	148,818	600,000	600,000
	CAP IMP FUND ROAD PROJECTS Revenue Total:	854,839	263,537	593,350	528,700
	CAP IMP FUND ROAD PROJECTS Expenditure Total:	864,615	148,818	600,000	600,000
	Net Total CAP IMP FUND ROAD PROJECTS:	9,775-	114,719	6,650-	71,300-

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
CAP IMP FUND BUILDING					
REVENUE					
42-30-90	Transfer from General Fund	274,000	.00	.00	.00
42-30-91	Transfer from Sewer Fund	.00	.00	.00	.00
42-30-92	Transfer from PI Fund	.00	.00	.00	.00
42-30-93	Transfer from Cap Proj Park	.00	.00	.00	.00
42-30-94	Transfer from Other Funds	300,000	.00	.00	.00
	Total REVENUE:	574,000	.00	.00	.00
OTHER REVENUE					
42-36-10	Interest Income	6,582	1,925	8,653	2,000
42-36-12	PSD Impact Fee	75,883	118,025	44,627	114,104
	Total OTHER REVENUE:	82,465	119,950	53,280	116,104
REVENUE-OTHER					
42-39-40	Miscellaneous Income	.00	.00	.00	.00
42-39-90	PY Carryover Budgeted	.00	.00	.00	.00
	Total REVENUE-OTHER:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
EXPENDITURES-BUILDING CAPITAL					
42-40-66	Salt Storage Bldg.	188,805	.00	.00	.00
42-40-67	New Parks Maintenance Bldg.	42,243	359-	.00	300,000
42-40-68	New City Hall	.00	.00	.00	.00
42-40-69	Old City Hall Remodel	.00	.00	.00	.00
42-40-70	Fire Station	.00	.00	.00	.00
42-40-71	Miscellaneous Costs	.00	.00	.00	.00
42-40-72	Police & Court Building	.00	.00	.00	.00
42-40-75	Interest Expense Bonds	.00	.00	.00	.00
42-40-86	Bond Fees	3,025	1,500	2,100	2,100
	Total EXPENDITURES-BUILDING CAPITAL:	234,073	1,141	2,100	302,100

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
TRANSFERS OUT					
42-90-00	Transfer To Debt Service	60,000	.00	22,314	57,052
42-90-01	Transfer to General Fund	.00	.00	.00	.00
	Total TRANSFERS OUT:	60,000	.00	22,314	57,052
	CAP IMP FUND BUILDING Revenue Total:	656,465	119,950	53,280	116,104
	CAP IMP FUND BUILDING Expenditure Total:	294,073	1,141	24,414	359,152
	Net Total CAP IMP FUND BUILDING:	362,391	118,809	28,867	243,048-

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
NW Annexation Cap Project					
43-1111	Cash in Checking	.00	.00	.00	.00
REVENUE					
43-30-80	Transfer from Capital Project	.00	.00	.00	.00
43-30-90	Transfer from General Fund	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00
OTHER REVENUE					
43-36-10	Interest Income	2,173	345	2,000	500
Total OTHER REVENUE:		2,173	345	2,000	500
REVENUE-OTHER					
43-39-10	NW Impact Fee Water	.00	.00	.00	.00
43-39-20	NW Impact Fee-Press Irr	.00	.00	.00	.00
43-39-30	NW Impact Fee- Sewer	.00	.00	.00	.00
43-39-40	NW Impact Fees-Road	.00	.00	.00	.00
43-39-50	NW Storm Sewer	.00	.00	.00	.00
43-39-51	Well Water Surcharge	.00	.00	.00	.00
43-39-90	PY Carryover Budgeted	.00	.00	.00	.00
43-39-91	NW PI Ivory	.00	.00	.00	.00
43-39-92	NW Road	.00	.00	.00	.00
43-39-93	NW Road Ivory	.00	.00	.00	.00
Total REVENUE-OTHER:		.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Expenditures-NW Capital					
43-40-70	Impact Fee Study	.00	.00	.00	.00
	Total Expenditures-NW Capital:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
TRANSFERS					
43-90-90	Transfer to Capital Imp Fund	.00	.00	.00	.00
	Total TRANSFERS:	.00	.00	.00	.00
	NW Annexation Cap Project Revenue Total:	2,173	345	2,000	500
	NW Annexation Cap Project Expenditure Total:	.00	.00	.00	.00
	Net Total NW Annexation Cap Project:	2,173	345	2,000	500

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Town Center Exaction fee Cap					
REVENUE					
44-30-80	Transfer from Capital Project	.00	.00	.00	.00
44-30-90	Transfer from General Fund	.00	.00	.00	.00
	Total REVENUE:	.00	.00	.00	.00
OTHER REVENUE					
44-36-10	Interest Income	8,927	662	15,000	10,000
44-36-13	Town Center Exaction	.00	162,948	.00	50,000
	Total OTHER REVENUE:	8,927	163,610	15,000	60,000
REVENUE-OTHER					
44-39-90	PY Carryover Budgeted	.00	.00	.00	.00
	Total REVENUE-OTHER:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Expenditures-Town Center Exact					
44-40-70	Exaction Fee Reimbursed to Dev	.00	.00	.00	.00
	Total Expenditures-Town Center Exact:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
TRANSFERS					
44-90-90	Transfer to Capital Imp Fund	300,000	.00	.00	.00
	Total TRANSFERS:	300,000	.00	.00	.00
	Town Center Exaction fee Cap Revenue Total:	8,927	163,610	15,000	60,000
	Town Center Exaction fee Cap Expenditure Total:	300,000	.00	.00	.00
	Net Total Town Center Exaction fee Cap:	291,073-	163,610	15,000	60,000

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
SEWER FUND					
REVENUE					
52-30-90	Transfer from General Fund	.00	.00	.00	.00
Total REVENUE:		.00	.00	.00	.00
REVENUE					
52-37-10	Sewer Services	2,084,675	1,854,217	2,108,324	2,138,324
52-37-20	Impact Fees	211,179	222,536	85,039	150,000
52-37-30	Penalties	.00	.00	.00	.00
52-37-50	Sewer Finance	29	73-	100	100
Total REVENUE:		2,295,882	2,076,680	2,193,463	2,288,424
MISCELLANEOUS REVENUE					
52-38-10	Interest Earnings	86,330	13,532	117,113	30,000
52-38-11	Developer Contributions	314,567	.00	.00	.00
52-38-80	Miscellaneous	.00	.00	.00	.00
52-38-90	Miscellaneous	.00	.00	.00	.00
52-38-95	PY Carryover	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		400,897	13,532	117,113	30,000
Contributions					
52-39-50	Developer Contributions	.00	.00	.00	.00
Total Contributions:		.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
EXPENDITURES-SEWER FUND					
52-40-11	Salaries/Wages	142,421	129,844	149,623	181,415
52-40-12	Overtime	5,109	5,349	4,000	5,000
52-40-13	Employee Benefits	77,070	68,530	73,207	98,017
52-40-17	Radio Maintenance & Tower Rent	79	79	100	100
52-40-18	Mobile Telephones	2,763	2,960	2,500	3,000
52-40-19	PW Building Utilities	1,399	1,264	2,500	2,500
52-40-20	Insurance Expense	11,921	13,079	14,598	16,058
52-40-21	Professional Org. Memberships	.00	45-	.00	.00
52-40-22	Public Notices	.00	.00	.00	.00
52-40-23	Continuing Education	323	92	2,500	2,500
52-40-24	Office Supplies/IT	1,582	18	1,500	1,500
52-40-25	Equip-Repair & Maintenance	1,500	.00	.00	1,500
52-40-26	Depreciation Expense	396,132	31,440	377,281	400,000
52-40-27	Power for Lift Stations	15,414	13,031	15,000	15,000
52-40-28	Fuel and Oil	3,267	2,774	5,000	4,000
52-40-29	Uniforms & Safety Wear	1,839	1,501	1,500	1,500
52-40-30	Equipment Supplies	12	90	.00	.00
52-40-32	Engineering/Prof Services	10,609	23,660	30,000	25,000
52-40-33	Lift Stations Maint. & Repairs	6,979	11,856	12,000	12,000
52-40-34	PW Shop Tools & Supplies	2,101	1,546	2,000	2,000
52-40-35	Blue Stakes Expense	.00	.00	300	300
52-40-36	Utility Billing	7,491	7,153	10,008	10,000
52-40-37	Credit card fees	3,768	3,477	5,178	5,178
52-40-40	Inspections	.00	.00	.00	.00
52-40-41	System Repairs	5,506	334	17,500	17,500
52-40-42	TSSD Collection & Disposal Fee	1,100,448	850,805	1,400,000	1,200,000
52-40-43	American Fork Sewer Fees	29,158	24,299	35,000	30,000
52-40-50	Scada Upgrade	.00	.00	1,000	1,000
52-40-59	Capital Equipment Purchases	.00	.00	.00	16,667
52-40-70	Capitay Outlay-LIft Station Ph	.00	.00	.00	.00
52-40-71	10400 N Project (Imp Fee)	.00	.00	.00	.00
52-40-72	Dry Creek Sewer Line/Lift St	.00	.00	.00	.00
52-40-73	Capital Expenses/Projects	118,463	1,458,303	2,273,700	1,400,000
52-40-74	Capital Outlay-Equipment	.00	.00	.00	.00
52-40-75	Interest Expense	.00	.00	.00	.00
52-40-76	Bad Debt Expense	6-	59	.00	.00
52-40-78	Murdock Canal Piping Utilities	322	.00	.00	.00
52-40-80	Indirect Overhead	59,230	.00	81,451	103,167
52-40-85	Internal Service IT Expense	1,130	.00	1,110	1,150
52-40-90	Transfer to Capital Imp Fund	.00	.00	.00	.00
52-40-91	Transfer to Storm Water Fund	.00	.00	.00	.00
52-40-92	Transfer to Pressurized Irr	.00	.00	.00	.00
52-40-99	GASB 68 Benefits Expense	128	.00	.00	2,000
	Total EXPENDITURES-SEWER FUND:	2,006,160	2,651,498	4,518,556	3,558,052
	SEWER FUND Revenue Total:	2,696,779	2,090,213	2,310,575	2,318,424
	SEWER FUND Expenditure Total:	2,006,160	2,651,498	4,518,556	3,558,052
	Net Total SEWER FUND:	690,619	561,285-	2,207,981-	1,239,628-

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
PRESSURIZED IRRIGATION FUND					
REVENUE					
53-30-90	Transfer from General Fund	.00	.00	.00	.00
53-30-91	Transfer From NW Capital	.00	.00	.00	.00
53-30-92	Transfer from Sewer Fund	.00	.00	.00	.00
	Total REVENUE:	.00	.00	.00	.00
REVENUE					
53-37-05	Transfer from Other Funds	.00	.00	.00	.00
53-37-10	Service Charges	2,201,393	1,843,227	2,204,819	2,204,819
53-37-11	Special Service Charges	91,773	40,600	.00	.00
53-37-20	Impact Fees	242,483	316,073	111,712	150,000
53-37-30	Penalties	.00	.00	.00	.00
53-37-31	PI Water Meters	21,264	38,313	18,000	21,000
	Total REVENUE:	2,556,913	2,238,213	2,334,531	2,375,819
MISCELLANEOUS REVENUE					
53-38-10	Interest Earnings	77,764	14,291	105,601	30,000
53-38-11	Developer Contributions	229,798	.00	.00	.00
53-38-90	Water Share-Grant Revenue	.00	.00	.00	.00
53-38-95	PY Carryover	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	307,562	14,291	105,601	30,000
REVENUE-OTHER					
53-39-50	Developer Contributions	.00	.00	.00	.00
53-39-90	Gravel Contract Revenue	.00	.00	.00	.00
53-39-95	Other Non-Operating Revenue	.00	.00	.00	.00
	Total REVENUE-OTHER:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
EXPENDITURES-PI FUND					
53-40-11	Salaries/Wages	160,911	142,832	161,116	193,746
53-40-12	Overtime	7,012	6,702	5,000	7,000
53-40-13	Employee Benefits	84,078	77,200	78,456	105,813
53-40-14	Seasonal Employees	2,041	6,141	5,000	5,000
53-40-15	Technical Manuals & Code Books	.00	.00	.00	.00
53-40-16	Security System Maintenance	.00	.00	.00	.00
53-40-17	Radio Maintenance & Tower Rent	.00	.00	.00	.00
53-40-18	Mobile Telephones	3,476	2,286	2,500	2,500
53-40-19	PW Building Utilities	1,498	1,120	2,000	2,000
53-40-20	Insurance Expense	17,824	19,412	20,254	22,279
53-40-21	Professional Org. Memberships	808	888	1,000	1,000
53-40-22	Uniforms & Safety Wear	501	181	600	600
53-40-23	Continuing Education	880	192	1,000	1,000
53-40-24	Office Supplies/IT	1,381	18	600	600
53-40-25	Equip-Repairs & Maintenance	.00	.00	.00	.00
53-40-26	Depreciation Expense	443,884	34,668	423,470	450,000
53-40-27	Power For Lift Stations	181,899	154,609	190,000	190,000
53-40-28	Fuel & Oil	2,340	1,554	2,200	2,200
53-40-29	Equipment Supplies	1,250	.00	1,000	1,000
53-40-30	PI Meter Purchases	25,318	30,418	25,000	70,000
53-40-31	Professional & Tech. Services	29,706	34,038	22,000	25,000
53-40-32	Engineering Expenses	.00	4,190	.00	.00
53-40-33	PI Master Plan	1,520	.00	.00	.00
53-40-35	Blue Stakes Expenses	1,099	972	1,000	1,000
53-40-36	Utility Billing	7,600	7,153	10,246	10,246
53-40-37	P. W Shop Tools & Supplies	1,566	714	1,500	1,500
53-40-38	Pump Station & Booster Repairs	9,083	3,652	13,000	13,000
53-40-40	SCADA Maintenance	1,750	280	1,200	1,200
53-40-41	System Repairs	9,859	4,855	13,000	13,000
53-40-43	System Connection Costs	.00	.00	.00	.00
53-40-45	Credit Card Fees	3,768	3,477	5,178	5,178
53-40-52	Scada Upgrade	.00	.00	.00	.00
53-40-59	Capital Equipment Purchases	1	.00	.00	16,667
53-40-60	Capital Expenses/Projects	1	438,571	2,188,725	1,200,000
53-40-71	Bond Principal Payment	.00	.00	.00	.00
53-40-72	Bond Disclosure Etc. Fees	1,500	.00	.00	.00
53-40-73	Water Share Purchases	.00	.00	.00	.00
53-40-74	Water Share Assessments	309,722	466,493	395,000	395,000
53-40-75	Interest Expense Bonds	20,155	.00	.00	.00
53-40-76	Bad Debt Expense	12	29	.00	.00
53-40-77	Interest Expense Saved Shares	28,414	.00	60,000	60,000
53-40-78	Murdock Canal Piping Utilities	.00	.00	.00	.00
53-40-79	Loss On Disposition of Assets	.00	.00	.00	.00
53-40-80	Indirect Overhead	57,563	.00	77,056	97,374
53-40-81	Equipment Lease & Maintenance	3,250	8,628	3,500	3,500
53-40-85	Internal Service IT Expense	1,180	.00	1,160	1,240
53-40-90	Transfer Out Oth Non Operating	108,000	.00	535,713	525,000
53-40-99	GASB 68 Benefits Expense	136	.00	.00	4,000
	Total EXPENDITURES-PI FUND:	1,530,986	1,451,272	4,247,473	3,427,643
	PRESSURIZED IRRIGATION FUND Revenue Total:	2,864,476	2,252,504	2,440,132	2,405,819
	PRESSURIZED IRRIGATION FUND Expenditure Total:	1,530,986	1,451,272	4,247,473	3,427,643

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Net Total PRESSURIZED IRRIGATION FUND:		1,333,489	801,232	1,807,341-	1,021,824-

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
STORM SEWER FUND					
REVENUE					
54-30-90	Transfer from General Fund	.00	.00	.00	.00
54-30-91	Transfer From Sewer Fund	.00	.00	.00	.00
	Total REVENUE:	.00	.00	.00	.00
LICENSES AND PERMITS					
54-32-10	Permits	.00	.00	.00	.00
	Total LICENSES AND PERMITS:	.00	.00	.00	.00
REVENUE					
54-37-40	Storm Sewer Collection Fees	491,261	427,705	492,866	493,000
54-37-60	Storm Sewer NW Impact Fees	.00	.00	.00	.00
54-37-70	Permit Fee New Construction	71,250	77,250	30,000	30,000
	Total REVENUE:	562,511	504,955	522,866	523,000
MISCELLANEOUS REVENUE					
54-38-10	Interest Earnings	26,199	4,183	35,742	20,000
54-38-11	Developer Contributions	342,161	.00	.00	.00
54-38-90	Miscellaneous	10,754	5,955	.00	.00
54-38-95	PY Carryover Budgeted	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	379,114	10,138	35,742	20,000
REVENUE-OTHER					
54-39-50	Developer Contributions	.00	.00	.00	.00
	Total REVENUE-OTHER:	.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
EXPENDITURES-STORM SEWER					
54-40-11	Salaries/Wages	109,814	102,848	114,937	142,019
54-40-12	Overtime	1,212	319	1,400	1,400
54-40-13	Employee Benefits	53,996	45,856	53,526	76,118
54-40-15	Seasonal Employees	39	.00	10,000	10,000
54-40-16	Technical Manuals & Code Books	.00	.00	.00	.00
54-40-17	Radio Maintenance & Tower Rent	.00	.00	.00	.00
54-40-18	Mobile Telephones	378	330	700	700
54-40-19	PW Building Utilities	1,222	1,048	2,500	2,500
54-40-20	Continuing Education	.00	.00	600	600
54-40-21	Computer Programs & Software	.00	45-	.00	.00
54-40-22	Uniforms & Safety Wear	.00	.00	200	200
54-40-23	Professional Org. Memberships	.00	.00	.00	.00
54-40-24	Office Supplies/IT	328	49	500	500
54-40-25	System Reconstruction	1-	.00	220,000	220,000
54-40-26	Depreciation Expense	187,595	13,109	157,313	200,000
54-40-27	Street Sweeping	23,766	12,867	15,000	20,000
54-40-29	Equipment Supplies	.00	612	500	500
54-40-30	Cell Phone	.00	90	.00	.00
54-40-31	Fuel and Oil Expense	.00	.00	.00	.00
54-40-32	Professional Services	4,023	19,324	15,000	15,000
54-40-33	School Education Programs	.00	.00	.00	.00
54-40-34	Contractor Education Programs	.00	.00	.00	.00
54-40-35	Public Information	.00	.00	.00	.00
54-40-36	Utility Billing	7,441	7,153	10,008	10,008
54-40-37	Utah County Coalition	2,101	2,101	2,500	2,500
54-40-38	PW Shop Tools & Supplies	240	1,379	1,200	1,200
54-40-39	Insurance Expense	2,648	2,691	1,804	2,960
54-40-40	Debris Basin Annual Maintenanc	.00	4,000	5,000	5,000
54-40-41	System Repairs & Maintenance	6,245	900	55,000	110,000
54-40-42	Maintenance & Repairs:Vehicles	1,000	.00	1,000	1,000
54-40-43	Sweeper Truck:Brooms & Parts	.00	.00	.00	.00
54-40-44	VAC Truck: Maint. & Repair	875	.00	3,000	3,000
54-40-45	VAC Truck: Fuel & Oil	.00	.00	500	500
54-40-46	Accena Group	74,980	76,715	65,000	75,000
54-40-47	Credit Card Fees	3,768	3,477	5,178	5,178
54-40-50	Storm Sewer Construction	.00	.00	.00	.00
54-40-51	6150 W Storm Drain Pipe	.00	.00	.00	.00
54-40-52	Beacon Hills Sports Park	.00	.00	.00	.00
54-40-53	Highland Sub Pl #1 Det Basin	.00	.00	.00	.00
54-40-59	Capital Equipment Purchase	.00	.00	.00	16,667
54-40-60	Salt Bin Storage	.00	.00	.00	.00
54-40-74	Capital Expenses/Projects	.00	.00	.00	.00
54-40-76	Interest Expense	.00	.00	.00	.00
54-40-77	Bad Debt Expense	2	31	.00	.00
54-40-80	Indirect Overhead	13,422	.00	10,985	15,021
54-40-81	NCRS Viewpoint Flood Control	18,510	158,824	42,000	.00
54-40-85	Internal Service IT Expense	1,040	.00	920	810
54-40-90	Transfer to Debris Basin Fund	.00	.00	.00	.00
54-40-91	Transfer to Capital Proj Build	.00	.00	.00	.00
54-40-99	GASB 68 Benefits Expense	95	.00	.00	200
	Total EXPENDITURES-STORM SEWER:	514,739	453,679	796,270	938,581

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Transfers					
54-90-92	Transfer to Capital Proj Road	.00	.00	.00	.00
	Total Transfers:	.00	.00	.00	.00
	STORM SEWER FUND Revenue Total:	941,625	515,093	558,608	543,000
	STORM SEWER FUND Expenditure Total:	514,739	453,679	796,270	938,581
	Net Total STORM SEWER FUND:	426,886	61,415	237,663-	395,581-

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
CULINARY WATER FUND					
REVENUE					
55-30-90	Transfer from General Fund	.00	.00	.00	.00
55-30-91	Transfer from NW Capital Fund	.00	.00	.00	.00
	Total REVENUE:	.00	.00	.00	.00
REVENUE					
55-37-10	Service Charges	845,934	770,997	850,397	850,397
55-37-20	Connection Fees	50,080	45,859	21,440	90,450
55-37-21	Impact Fees	.00	9,648	.00	.00
55-37-30	Penalties	.00	80	.00	.00
55-37-31	Meter Fees	536	8,901	.00	.00
55-37-32	Acct Set-up/Close	6,825	7,360	5,000	5,000
	Total REVENUE:	903,375	842,845	876,837	945,847
MISCELLANEOUS REVENUE					
55-38-10	Interest Earnings	55,165	7,128	75,641	20,000
55-38-11	Developer Contributions	438,144	.00	.00	.00
55-38-51	Contribution Highland Water Co	.00	.00	.00	.00
55-38-90	Water Share-Grant revenue	.00	.00	.00	.00
55-38-95	PY Carryover	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	493,309	7,128	75,641	20,000
REVENUE-OTHER					
55-39-05	Tranfer from Other funds	.00	.00	.00	.00
55-39-50	Municipal Contributions	.00	.00	.00	.00
55-39-90	Sundry Revenues	40	.00	.00	.00
	Total REVENUE-OTHER:	40	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
EXPENDITURES-CULINARY WATER					
55-40-11	Salaries/Wages	152,077	136,027	155,409	227,159
55-40-12	Overtime	6,692	8,196	6,000	8,000
55-40-13	Employee Benefits	87,037	75,178	78,349	134,597
55-40-14	Seasonal Employees	2,041	4,635	5,000	5,000
55-40-15	Technical Manuals & Code Books	.00	.00	.00	.00
55-40-17	Radio Maint. & Tower Rental	341	383	300	300
55-40-18	Mobile Telephones	.00	37	.00	.00
55-40-19	PW Building Utilities	1,190	1,083	2,500	2,000
55-40-20	Security System Maintenance	135	.00	.00	.00
55-40-21	Professional Org. & Training	848	855	1,000	1,000
55-40-22	Uniforms & Safety Wear	515	454	800	800
55-40-23	Continuing Education	383	3,052	2,500	2,500
55-40-24	Office Supplies/IT	392	18	500	500
55-40-25	Equip.-Repairs & Maintenance	.00	.00	.00	.00
55-40-26	Depreciation Expense	367,464	28,299	342,453	375,000
55-40-27	Power For Wells & Lift Station	148,150	117,306	170,000	170,000
55-40-28	Fuel Expense Vehicles	6,726	4,949	6,000	6,000
55-40-29	Mobile Phones	3,064	2,319	3,300	3,300
55-40-30	Water Testing & Notification	22,499	9,400	13,000	13,000
55-40-31	Engineering & Professional Ser	21,209	52,324	47,000	40,000
55-40-32	Credit Card Fees	3,768	3,477	5,178	5,178
55-40-33	Insurance Expense	11,689	12,344	10,476	13,579
55-40-34	Equipment Supplies	3,483	1,265	3,500	3,500
55-40-35	Blue Stakes Expenses	1,266	1,517	1,200	1,200
55-40-36	Utility Billing	7,441	7,153	10,008	10,008
55-40-37	PW Shop Tools & Supplies	1,860	1,243	1,800	1,800
55-40-38	Pump Station & Booster Repairs	10,181	2,830	2,800	5,000
55-40-39	SCADA Maintenance	890	1,045	2,200	2,200
55-40-41	System Repairs	81,559	46,627	55,000	80,000
55-40-50	Capital Expenses Projects	.00	452,337	479,000	1,650,000
55-40-51	Capital Outlay Equipment	.00	.00	.00	56,667
55-40-52	SCADA Upgrade	.00	.00	.00	.00
55-40-55	Water Meter Purchases	56,792	58,274	55,000	55,000
55-40-73	Water Share Purchases	.00	.00	.00	.00
55-40-74	Water Share Assessments	.00	1,016	1,600	1,600
55-40-75	Interest Expense	.00	.00	.00	.00
55-40-76	Bad Debt Expense	13	42	.00	.00
55-40-77	Pressure Reducing Valves	.00	.00	.00	.00
55-40-78	Capital Outlay	.00	.00	.00	.00
55-40-79	Cross Conn. Control Upgrades	3,715	730	5,000	5,000
55-40-80	Indirect Overhead	30,583	.00	26,073	31,984
55-40-81	Well Rebuilds	.00	.00	.00	.00
55-40-82	Water Tank Demolition	.00	.00	.00	.00
55-40-83	Water Line 4800 West	.00	.00	.00	.00
55-40-84	Murdock Canal Piping Utilities	.00	.00	.00	.00
55-40-85	Equipment Rental & Maintenance	3,250	8,628	3,500	3,500
55-40-86	Internal Service IT Expense	1,180	.00	1,160	1,460
55-40-90	Transfer to Capital Projects	.00	.00	.00	.00
55-40-99	GASB 68 Benefits Expense	131	.00	.00	1,200
	Total EXPENDITURES-CULINARY WATER:	1,038,565	1,043,041	1,497,605	2,918,032
	CULINARY WATER FUND Revenue Total:	1,396,725	849,973	952,477	965,847
	CULINARY WATER FUND Expenditure Total:	1,038,565	1,043,041	1,497,605	2,918,032

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
	Net Total CULINARY WATER FUND:	358,160	193,068-	545,127-	1,952,185-

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
UTILITY TRANSPORTATION					
REVENUE					
56-30-90	Transfer from Gen. Fund	.00	.00	.00	.00
	Total REVENUE:	.00	.00	.00	.00
Revenue					
56-37-10	Utility Transportation Fee	1,046,335	921,851	1,052,522	1,085,822
	Total Revenue:	1,046,335	921,851	1,052,522	1,085,822
MISCELLANEOUS REVENUE					
56-38-10	Interest Earnings	21,381	4,123	29,016	5,000
	Total MISCELLANEOUS REVENUE:	21,381	4,123	29,016	5,000

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
EXPENDITURES-ROAD FEE					
56-40-11	Salaries/Wages	36,563	45,126	48,234	49,533
56-40-13	Employee Benefits	16,217	17,317	17,278	25,013
56-40-36	Utility Billing	7,489	7,153	10,002	10,002
56-40-45	Credit Card Fees	3,768	3,477	3,500	3,500
56-40-70	Road Fee Projects	166,088	1,178,817	1,000,000	1,000,000
56-40-76	Bad Debt Expense	4-	19	.00	.00
	Total EXPENDITURES-ROAD FEE:	230,122	1,251,909	1,079,014	1,088,048
	UTILITY TRANSPORTATION Revenue Total:	1,067,716	925,974	1,081,538	1,090,822
	UTILITY TRANSPORTATION Expenditure Total:	230,122	1,251,909	1,079,014	1,088,048
	Net Total UTILITY TRANSPORTATION:	837,595	325,935-	2,524	2,774

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
INTERNAL SERVICE IT FUND					
Revenue					
57-37-10	Internal Service Charges	20,000	8	20,000	32,000
Total Revenue:		20,000	8	20,000	32,000

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
EXPENDITURES-INTERNAL SVC IT					
57-40-25	Internal Service Expenses	5,144	29,245	22,000	32,000
	Total EXPENDITURES-INTERNAL SVC IT:	5,144	29,245	22,000	32,000
	INTERNAL SERVICE IT FUND Revenue Total:	20,000	8	20,000	32,000
	INTERNAL SERVICE IT FUND Expenditure Total:	5,144	29,245	22,000	32,000
	Net Total INTERNAL SERVICE IT FUND:	14,856	29,238-	2,000-	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
GENERAL FIXED ASSETS					
Source: 30					
91-30-10	Disposition Fixed Assets	.00	.00	.00	.00
Total Source: 30:		.00	.00	.00	.00

Account Number	Account Title	2019-20 Pri Year Actual	06/21 Cur YTD Actual	2020-21 Cur Year Budget	2021-22 Fut Year Proposed Budget
Department: 40					
91-40-20	Gen. FA Depr. Expense	3,557	.00	.00	.00
91-40-21	Cemetery FA Depr. Expense	1,185	.00	.00	.00
91-40-22	Parks FA Depr. Expense	3,724	.00	.00	.00
91-40-23	Pub. Service FA Depr. Expense	.00	.00	.00	.00
91-40-24	Street FA Depr. Expense	787	.00	.00	.00
	Total Department: 40:	9,252	.00	.00	.00
	GENERAL FIXED ASSETS Revenue Total:	.00	.00	.00	.00
	GENERAL FIXED ASSETS Expenditure Total:	9,252	.00	.00	.00
	Net Total GENERAL FIXED ASSETS:	9,252-	.00	.00	.00
	Net Grand Totals:	6,670,513	91,844	4,574,406-	6,811,503-

Report Criteria:

- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Page and Total by Department
- All Segments Tested for Total Breaks

Highland City
FY2021-2022 Budget by Fund (Proposed for Adoption)

	Revenue					Expenditure					Rev less Exp
FUND NAME	**Actual FY2018**	**Actual FY2019**	**Actual FY2020**	**Budget FY2021**	**Budget FY2022**	**Actual FY2018**	**Actual FY2019**	**Actual FY2020**	**Budget FY2021**	**Budget FY2022**	**Budget FY2022**
GENERAL FUND	(9,065,145)	(9,064,179)	(10,895,758)	(10,546,054)	(10,944,734)	9,113,022	9,249,759	9,740,436	10,380,823	10,696,449	248,284
SEWER FUND	(3,053,018)	(2,740,366)	(2,696,779)	(2,310,575)	(2,318,424)	2,094,290	2,096,932	2,006,160	4,518,556	3,558,052	(1,239,628)
PRESSURIZED IRRIGATION FUND	(3,031,688)	(3,239,306)	(2,864,476)	(2,440,132)	(2,405,819)	1,358,592	1,394,697	1,530,986	4,247,473	3,427,644	(1,021,825)
CAPITAL IMPROVEMENT FUND-PARKS	(405,956)	(642,736)	(2,365,544)	(251,390)	(1,060,100)	279,570	204,057	375,828	284,660	3,108,150	(2,048,050)
CULINARY WATER FUND	(1,624,996)	(1,471,702)	(1,396,725)	(952,477)	(965,847)	996,060	1,013,826	1,038,565	1,497,605	2,918,032	(1,952,185)
Debt Service Fund	(887,000)	(834,981)	(3,864,000)	(1,366,572)	(1,379,200)	886,856	834,337	3,857,508	1,366,571	1,379,200	-
UTILITY TRANSPORTATION	(936,095)	(1,055,234)	(1,067,716)	(1,081,538)	(1,090,822)	376,860	1,265,914	230,122	1,079,014	1,088,047	2,774
STORM SEWER FUND	(1,374,331)	(1,195,681)	(941,625)	(558,608)	(543,000)	421,446	418,396	514,739	796,270	938,580	(395,580)
Highland Open Space SSD	(522,707)	(519,834)	(499,763)	(494,251)	(767,413)	425,830	377,890	709,600	505,584	754,605	12,808
CAP IMP FUND ROAD PROJECTS	(871,017)	(695,567)	(854,839)	(593,350)	(528,700)	417,303	249,096	864,615	600,000	600,000	(71,300)
CAP IMP FUND BUILDING	(261,800)	(375,157)	(656,465)	(53,280)	(116,104)	52,100	83,789	294,073	24,414	359,152	(243,048)
Cemetery Perpetual Fund	(210,984)	(200,188)	(220,659)	(192,300)	(306,974)	211,010	200,177	206,652	140,375	493,129	(186,155)
Library Fund	-	(414,820)	(360,252)	(376,919)	(388,140)	-	375,828	361,509	365,508	366,239	21,901
INTERNAL SERVICE IT FUND	-	-	(20,000)	(20,000)	(32,000)	-	-	5,144	22,000	32,000	-
Town Center Exaction fee Cap	(7,581)	(11,846)	(8,927)	(15,000)	(60,000)	-	-	300,000	-	-	60,000
NW Annexation Cap Project	(1,807)	(2,824)	(2,173)	(2,000)	(500)	-	-	-	-	-	500

Note: Many of the funds included above are enterprise funds and managed on a cash basis; therefore, balances accrued in any given year are often used in subsequent years

Prepared by Highland City Finance Department *9 June 2021*

Capital Projects - Enterprise Funds (FY2021-FY2024)

Project	Fund/System	Estimated Cost	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
PRV Placement in Lower Zone	Culinary	257,369				257,369
Well House #3 Replacement	Culinary	416,000	416,000			
Well #5 Modification for Cascading	Culinary	162,240		162,240		
Well & Well House #4 Replacement	Culinary	1,622,400		1,622,400		
Chlorination	Culinary	179,978			179,978	
Lift Station VFD's/Soft Starts	Sewer	54,080			54,080	
AF River Lift Station Replacement	Sewer	1,026,480		1,026,480		
Victor's View Lift Station Replacement	Sewer	650,000	650,000			
Dry Creek Lift Station Generator Replacement	Sewer	89,989				89,989
Greens on Highlands Lift Station Gen Replacement	Sewer	20,922				20,922
Pheasant Hollow & Hidden Oaks Concrete Pipe Rehab	Sewer	100,000	100,000			
Pheasant Hollow & Hidden Oaks Concrete Pipe Rehab	Sewer	104,000		104,000		
Pheasant Hollow & Hidden Oaks Concrete Pipe Rehab	Sewer	108,160			108,160	
Pheasant Hollow & Hidden Oaks Concrete Pipe Rehab	Sewer	112,486				112,486
12" Pipe Replacement in County Club Drive (MP#2)	Sewer	1,092,000		1,092,000		
12" Pipe Replacement in Dry Creek Circle (MP#3)	Sewer	413,920		413,920		
Flow Meters in Upper Station	Pressurized Irrigation	4,160		4,160		
Provo Well	Pressurized Irrigation	72,800		72,800		
11800 Well (#6)	Pressurized Irrigation	54,000	54,000			
Concrete Pond Spillway Improvements	Pressurized Irrigation	130,000	130,000			
Lower PS Improvements	Pressurized Irrigation	67,000	67,000			
MP #2 Source (11800 Well Pump Replacement)	Pressurized Irrigation	56,160	56,160			
MP#3 Pumping (11800 Booster Station)	Pressurized Irrigation	125,798	125,798			
Rev MP #12 Storage (Upper Poind Expansion)	Pressurized Irrigation	1,921,268			1,921,268	
MP #14 Source	Pressurized Irrigation	1,206,676		1,206,676		
MP #15 Source	Pressurized Irrigation	2,132,699				2,132,699
New Meters	Pressurized Irrigation	936,000		936,000		
New Meters	Pressurized Irrigation	973,440			973,440	
New Meters	Pressurized Irrigation	1,012,378				1,012,378
Channel Restoration	Storm Sewer	228,800		228,800		
Channel Restoration	Storm Sewer	56,243				56,243

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT ITEM #10

DATE: June 15, 2021

TO: Honorable Mayor and Members of the City Council

FROM: Rob Patterson
City Attorney
Nathan Crane, AICP
City Administrator/Community Development Director

SUBJECT: **RESOLUTION -** Adoption of the Orphan Property Disposal Policy
Legislative

PURPOSE:

The City Council will consider the adoption of the Orphan Property Disposal Policy. This policy outlines the process and procedures to designate parcels as orphan and the valuation of said parcels. The Council will take appropriate action.

PRIOR REVIEW:

The Council considered this item at the June 1, 2021 Council meeting and voted to continue the item to the June 15, 2021 Council meeting so that the Council could discuss possible changes to the policy during a work session.

BACKGROUND:

Over the last several months the City Council has been discussing the process and procedures for the disposal of orphan property. On June 1, the Council adopted an amendment to the Municipal Code and a policy regarding the purchase price.

In addition to this item, there is one final additional resolution for the Council to consider at tonight's Council meeting that will complete this effort which is identifying the properties for disposal for this year.

DISCUSSION:

Under the direction of the City Council, staff has prepared policy to address the disposal of public property and a method for determining the value of the property. The intent of this policy to establish such terms and conditions as the Council deems desirable, fair and appropriate for any sale or other disposal of orphan property and not significant real estate.

The Policy establishes:

- Criteria for which to review property for potential designation as orphan property.
- Determining the valuation of the property.
- How and when the Council will consider the disposal of orphan property

RECCOMENDATION AND PROPOSED MOTION:
Staff recommends that the Council approve the policy.

I move the Council **ADOPT** the Orphan Property Disposal Policy

ATTACHMENTS:
1. Resolution

ATTACHMENT 1

A RESOLUTION ADOPTING A POLICY REGARDING THE DESIGNATION AND VALUATION OF ORPHAN PARCELS OF PUBLIC REAL PROPERTY

WHEREAS, the Highland City Council is authorized under State law and Highland City Code 2.44.030 to designate real public property as surplus property that is eligible to be sold, leased, conveyed, and/or otherwise disposed of;

WHEREAS, the Highland City Council is authorized under State law and Highland City Code 2.44.030(C) to establish such terms and conditions as the Council deems desirable, fair and appropriate for any sale or other disposal of such surplus property, considering intended use, property tax value, and the interests of the city in such property;

WHEREAS, the City Council finds that there are parcels of real property owned by the City, called "orphan parcels," that have issues of access, connectivity, usability, and location that render the parcels unsuitable for City purposes

WHEREAS, the City Council finds that these parcels are of a condition and location that normal auction or appraisal efforts difficult or unsuitable for disposing of the property, because such efforts inordinately and disproportionately increase the cost of disposing of the parcels, and there are limited numbers of potential buyers;

WHEREAS, the City Council desires to establish a uniform method for handling the valuation and disposal of such property that protects the interests of the City and its residents and produces a fair return

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

1. The City Council declares that is the policy of Highland City to review and potentially surplus and dispose of real public property owned by the City without the procedures required for significant parcels of real estate, when the property meets the following non-exclusive criteria:
    a. Property should not be disposed of if it is part of a trail corridor, meaning the normal width of the trail and any required buffer areas, unless the Council determines the trail is not used and does not have infrastructure in the ground below;
    b. Property should not be disposed of if it adds to the open space feel of an open space neighborhood;
    c. Property should not be disposed of if there are potential future City needs for the property;
    d. Property should not be disposed of if the transfer of property would result in an increase of irrigable acreage that would unduly strain or burden the City's pressurized irrigation system;
    e. Property should not be disposed of if the transfer of property would result in the creation of orphan parcels;
    f. If property adjacent to a trail is disposed of, the City must be able to maintain ownership of the trail with a five foot buffer on both sides of the trail;
    g. Property to be disposed of should otherwise have issues regarding access, connectivity, usability, and/or location that render the parcels unsuitable for City purposes.
    h. The City Council shall designate by separate resolution those specific properties that are surplus orphan parcels that may be sold in accordance with this resolution and policy.
2. The City Council declares that is the policy of Highland City to determine the valuation of surplus orphan parcels as follows:

   a. The City Council shall review the county assessed value of different lots from different areas of the City;
   b. The lots will be chosen based on location, open space subdivision status, diversity, and size in order to obtain a reasonable, average, per square foot valuation;
   c. The City Council shall calculate the average price per square foot for the sample lots and apply a multiplier to the average in order to account for the fact that the property being designated as surplus are not buildable lots, have issues that impede development or access, and/or have a limited number of potential buyers.
   d. The City Council shall then adopt by separate resolution the current valuation for orphan parcels. The resulting square foot value shall be used as the basis for the sale of surplus orphan parcels. The potential buyer may, at their own cost and expense, conduct an appraisal to challenge such valuation, which the City Council shall consider in deciding whether and on what terms to sell the parcel
3. The City Council shall review the orphan parcel properties and valuation annually at a council meeting after the first of the year, and then make any desired additions, removals, or other changes within 30 days after such meeting, after allowing submittals, requests, or comments from the public and other interested persons. The City Council may as part of such review do any of the following:
   a. Designate additional property as surplus;
   b. Cancel or remove the designation of property as surplus;
   c. Update the valuation to reflect more recent or more accurate data; and
   d. Designate different valuation methods for surplus property.
4. Nothing in this resolution and policy, or those resolutions adopted in furtherance of this resolution, shall be construed as an offer of sale by the City of any real property. The disposal of any property designated herein as surplus shall require final approval by the City Council prior to such disposal.
5. Nothing in this resolution and policy shall be construed as establishing a right to have other or additional City-owned property be declared as surplus and disposed of. The City Council reserves the right to review, approve, or deny any request for disposal of other or additional public property as the City Council deems appropriate.
6. Nothing in this resolution and policy shall affect or supersede any existing agreement regarding the sale, lease, exchange, or other disposal of City-owned property.

PASSED AND ADOPTED by the Highland City Council, June 15, 2021

HIGHLAND CITY, UTAH

____

Rodney W. Mann
Highland City Mayor

ATTEST:

____

Stephannie Cottle
Highland City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	☐	☐
Brittney P. Bills	☐	☐
Kurt Ostler	☐	☐
Kim Rodela	☐	☐
Scott L. Smith	☐	☐

AGENDA

HIGHLAND CITY

CITY COUNCIL AGENDA REPORT
ITEM #11

DATE: June 15, 2021

TO: Honorable Mayor and Members of the City Council

FROM: Rob Patterson
City Attorney
Nathan Crane, AICP
City Administrator/Community Development Director

SUBJECT: **RESOLUTION**: Adoption of the Designation of Disposable Properties
Legislative

PURPOSE:
The City Council will consider the adoption of a resolution designating specific parcels of public real property as orphan parcels that may be disposed of. The Council will take appropriate action.

DISCUSSION:
Over the last several months the City Council has been discussing the process and procedures for the disposal of orphan property.

The intent of this resolution is to designate real public property as surplus orphan parcel property that is eligible to be sold, leased, conveyed, and/or otherwise disposed of without the procedures required for significant parcels of real public property.

The specific properties will be identified during a Council Work Session to be held prior to the regular Council meeting.

RECCOMENDATION AND PROPOSED MOTION:
Staff recommends that the Council organize a list of disposable orphan parcels for staff to include in the proposed resolution and **ADOPT** the resolution.

I move the Council **ADOPT** the resolution to designate this specified list of parcels as disposable.

ATTACHMENTS:
1. Resolution

ATTACHMENT 1

A RESOLUTION DESIGNATING THE FOLLOWING PARCELS OF PUBLIC REAL PROPERTY AS ORPHAN PARCELS THAT MAY BE DISPOSED OF

WHEREAS, the Highland City Council is authorized under State law, Highland City Code 2.44.030, and Highland City resolutions and policies to designate real public property as surplus orphan parcel property that is eligible to be sold, leased, conveyed, and/or otherwise disposed of without the procedures required for significant parcels of real public property;

WHEREAS, the Highland City Council has previously adopted a resolution and policy regarding the designation of property as surplus orphan parcels and now desires to designate certain property as surplus orphan parcels.

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

1. The City Council hereby designates the following parcels of property as orphan parcels that may be disposed of in accordance with Highland City code, resolution, and policy:
    a. Property
    b. Property
    c. Property

PASSED AND ORDERED PUBLISHED by the Highland City Council, June 15, 2021

HIGHLAND CITY, UTAH

____

Rodney W. Mann
Highland City Mayor

ATTEST:

____

Stephannie Cottle
Highland City Recorder

COUNCILMEMBER	YES	NO
Timothy A. Ball	☐	☐
Brittney P. Bills	☐	☐
Kurt Ostler	☐	☐
Kim Rodela	☐	☐
Scott L. Smith	☐	☐