HIGHLAND CITY

HIGHLAND CITY COUNCIL WORK SESSION MINUTES

Monday, April 24, 2023
Approved June 20, 2023

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

VIRTUAL PARTICIPATION
YouTube Live: http://bit.ly/HC-youtube
Email comments prior to meeting: council@highlandcity.org

7:00 PM WORK SESSION

Call to Order – Mayor Kurt Ostler

The meeting was called to order by Mayor Kurt Ostler as a work session at 7:13 pm. The meeting agenda was posted on the *Utah State Public Meeting Website* at least 24 hours prior to the meeting.

PRESIDING:	Mayor Kurt Ostler
COUNCIL MEMBERS PRESENT:	Timothy A. Ball, Brittney P. Bills, Kim Rodela, Scott L. Smith
CITY STAFF PRESENT:	City Administrator Erin Wells, City Recorder Stephannie Cottle, Finance Director Tyler Bahr, City Engineer/Public Works Director Andy Spencer, Assistant Public Works Director Jeff Murdoch, Fire Chief Brian Patten, Police Chief Brian Gwilliam, Library Director Donna Cardon
OTHERS PRESENT:	Cherie Anderson, Doug Cortney, David Stewart

1. DAVID STEWART

David Stewart will present an update on grant programs which may be available for Highland City. No formal action will be taken.

David Stewart reminded the Council of the grant he was able to secure for the City last year and noted there is a new water infrastructure grant program that he would like to help the City pursue. He discussed how the grant will be administered and eligible projects and indicated that the City could possibly secure up to $1 million with a dollar-for-dollar match. He noted he wanted to talk to the Council now so that they can start planning in advance of the program being finalized this fall; he suggested they consider the water infrastructure projects that are included in long range plans for the City.

Mayor Ostler invited input from City Engineer/Public Works Director Spencer about high priority water infrastructure projects. Mr. Spencer stated that it is his opinion that the projects with the two highest priorities are the View Point water tank and the Beacon Hills water tank; he would be inclined to submit for funding to provide redundancy in an emergency situation. This led to general discussion among the Mayor, Council, and staff regarding opportunities to increase the safety of the existing water tanks and pump stations as well as additional water related projects that could be completed with the grant funding in the next few years.

Council Member Rodela asked if the grant funds are part of the American Rescue Plan Act (ARPA) award, to which Mr. Stewart answered no and indicated the funding is from the State of Utah and there are not as many regulations on the State funding as there were for ARPA funding. He added that he feels that there will not be as much grant funding available from the State and Federal Government in the next few years as there was immediately following the COVID Pandemic.

Mayor Ostler then noted the purpose of this discussion was to inform the Council of the need to include some funding in the Fiscal Year (FY) 2023-2024 budget that could be used for matching funds for the program discussed by Mr. Stewart.

2. FISCAL YEAR 2024 BUDGET

The City Council will discuss the budget for fiscal year 2024. No formal action will be taken.

City Administrator Wells provided an overview of the proposed format of this agenda item; staff is prepared to provide an overview and answer previously asked questions. Staff will also provide the results of their research regarding elected officials salaries in other communities as well as a deep dive into staff wages. They will also provide a summary of Council direction from one-on-one meetings and entertain Council direction regarding the information to be included in the tentative budget that will be presented to the Council on May 2.

Finance Director Bahr presented a graph illustrating the increases in sales tax revenue dating back to FY22; in years FY22 and FY23, the actual revenues have exceeded projections and that has been taken into consideration with the FY24 budget projection of $4 million, which is a 7.5 percent increase over the projection included in the FY23 budget. In a previous discussion with the Council, there was a question about the amount of money the City receives in local sales tax versus the City's allocation from the State sales tax revenue pool; in FY22, the City received 75.4 percent of its sales tax revenue from the State pool and 24.6 percent from point-of-sale revenue; that changed to 74.4 percent and 25.6 percent, respectively, for FY23. Additional funding sources in the City's budget include property tax revenue and impact fee revenue; Administration has projected a $100,000 increase in property tax revenue based upon building permits pulled in calendar year 2022. Relative to impact fees, FY23 revenue is significantly lower than anticipated for most impact fees. For this reason, FY24 revenue is estimated at 50 percent of the 12 months ending December 2022. He noted an additional question asked by the Council relates to property tax history; he presented a graph illustrating the property tax revenue fluctuation year over year dating back to FY12. There have been a few years where the City experienced a slight decrease in property tax revenue, though most years the revenue increased and the FY24 budget includes a projection that is 7.4 percent greater than received in FY23.

Ms. Wells then discussed the results of a benchmark study for elected officials; this included information on salaries and benefits offered in other communities in Utah County. There was a brief discussion among the Mayor, Council, and staff regarding the population and tax base of the benchmark communities. Ms. Wells then noted that the Council took a pay cut in 2012 during the recession. The cost of reverting to previous salaries would be $16,993 per year. This would increase the Mayor's salary to $484.62 (24 percent) and the Council to $310.15 (41 percent). Additionally, the cost to extend full employee benefits to elected officials would be $159,000. The Council engaged in philosophical discussion and debate regarding whether to adjust salaries for elected officials; Council Member Smith and Ostler stated they believe that the salaries should be increased to the 2010 salary rate given the recovery from the recession of that time. Council Member Rodela added that some sort of increase is appropriate and may attract additional people to run for office. She added that she would be supportive of increasing elected officials wages commensurate with staff market or cost of living adjustment (COLA) increases. Council Member Bills stated she could support increases that are in line with employee increases. The Council concluded to increase salaries to the 2010 amounts and to also consider increases that are in line with employee COLA adjustments. They also discussed the option of offering benefits to elected officials; they reached a consensus that it would be inappropriate to pay for elected officials medical and dental benefits. Ms. Wells concluded that direction will be included in the tentative budget document.

Ms. Wells then discussed the 'deep dive' regarding staff wages; the deep dive focused on the following considerations:

- Addressing market pressure and inflation to continue to help with recruitment and retention.
- Providing small increases to help avoid large "catch-up" increases.
- Use existing revenue streams without increases to taxes or fees.

Administration met one on one with Council members to discuss their desires regarding staff wage increases; the direction received was to budget three percent for merit increases and five percent for a market adjustment, but to hold the market adjustment funding until having the results of the market study.

Council Member Smith stated it would be helpful to him, and he assumes for other Council Members, to have a document that details the wages that employees are paid by the City and any other entity they serve, such as the Lone Peak Public Safety District (LPPSD), as well as the funding sources for the wages in the cases where employees are paid through enterprise funds. It would also be helpful to have a summary of total salary and benefits for employees. He knows that information is listed in the complete budget document, but it can be difficult to extrapolate that information out. Ms. Wells stated she can create that type of document. Council Member Bills agreed it would be helpful to have all of that information in one place.

Ms. Wells then summarized the study components, including an employee's 'job score' made up by their knowledge, responsibility, difficulty, and work environment; an employee's time in their position; outside years of experience; and a comparison of Utah County and other 'on the border' Salt Lake County entities.

Mayor Ostler stated that during the COVID pandemic, many cities received American Rescue Plan Act (ARPA) funding, or they received increased sales tax revenue due to adjustments in the sales tax calculation formula; it appears that many cities have started to separate themselves from the private sector, meaning that governmental employee incomes have increased more rapidly than the private sector. This is somewhat concerning to him and when cities benchmark with one another, the problem is only being compounded. He stated that the private job market is not as lucrative as the municipal market and perhaps the City should be considering private sector data and trying to recruit employees from the private sector. Ms. Wells stated she understands, but there is not adequate data for private sector employment to perform a comprehensive study. Mayor Ostler noted the Bureau of Labor Statistics provides data that could be used. Ms. Wells stated that information can be used for jobs that can be done in both the public and private sectors, but there are many municipal jobs that are 'specialized' and there is not a comparable job in the private sector. Mayor Ostler agreed but noted that Highland City cannot compete with some of the cities that its employees are being recruited by; being a Police Officer in Highland is much different than being a Police Officer in Salt Lake City and Highland should not be trying to match the wages of those types of cities. Ms. Wells agreed but noted that the City does need to ensure that it is being competitive enough to retain quality employees or recruit new employees when the need arises.

Ms. Wells then noted that preliminary results of the study indicate the City would need to provide approximately four percent average adjustment to meet the current market. The study is not yet finalized for department heads, and it is still necessary to evaluate the proposal for internal equity. An average four percent increase would get the City to the current FY23 market. She presented a chart that included information regarding the wage increases being provided in benchmark cities; the average COLA or market increase planned in these cities is 4.4 percent and the average merit is 3.1 percent; the total average increase being provided in the benchmark cities is 5.1 percent. She noted that some cities have not determined the wage increases they will be offering this year and that is why there are blank spaces in the chart. When those cities do finalize their compensation budget, that information can be included in the study report. She then asked if the Council would still like to include a three percent merit increase in the budget, as well as funding for a five percent market adjustment, but delay implementation of the five percent market adjustment until the study results are final.

Council Member Smith asked if Administration has a total fiscal impact for proceeding with the three percent merit increase and five percent market adjustment. Ms. Wells explained the five percent market adjustment would cost the City $153,000, which would be in addition to the funding already included in the budget for the merit increase. She noted that $50,000 of that funding would come from the General Fund. Council Member Smith stated that the City and LPPSD provided significant wage increase last year and it was his understanding that there would not be pressure for a significant increase this year. It seems that this may be a pattern and the City will continue to ask for significant wage increases year after year; he is somewhat uncomfortable with an eight percent increase, though he is not unappreciative of City staff. Mayor Ostler clarified that the funding for the five percent market increase will not be spent until Council authorization. Ms. Wells stated that is correct; the funding would be allocated in the budget, but she would not move forward with any market increases without Council approval. Mayor Ostler stated that the final determination/recommendation will be based upon final results of the market study. Ms. Wells agreed; staff is recommending that the funding be budgeted, but Council approval will be sought before increases are finalized. Mayor Ostler facilitated discussion among the Council regarding whether they are willing to include the funding needed for a five percent market increase in the budget.

Council Member Smith inquired as to the number of employees that receive the full three percent merit increase, to which Ms. Wells answered 95 percent. Council Member Smith stated that means that it is not truly a merit increase and is more like a COLA. Ms. Wells agreed and stated she is not a proponent of automatic wage increases and she is working to adjust the culture of the City to ensure that merit increases are truly based upon an employee's performance. Council Member Smith suggested that the increases be rebranded; if a certain percentage is going to be given to all employees, they should be called something different, and the Council should decide what percentage they are comfortable with. He stated that market studies can also provide skewed data that is not entirely reliable. This led to philosophical discussion among the Mayor, Council, and staff regarding appropriate policies for the City relative to merit wage increases; this included the concept of tying wage increases to national inflation rates or the data from the Bureau of Labor Statistics. The Council concluded they are comfortable leaving the funding for the three percent merit increase in the budget, but they are hesitant to include funding in the budget for a five percent market adjustment. The Mayor and Council also expressed concern that they are viewed negatively in years where they do not fully support recommendations to increase wages, even though they have offered support in the past and, in some years, have provided significant increases for some or all employees. Ms. Wells stated the Council has always been very supportive and she apologized for instances where they may have received negative feedback or some other indication that employees were upset with a decision or comments they have made.

Council Member Bills stated she has questions about wage increases in the LPPSD. Ms. Wells moved to that point in her presentation; she noted that the LPPSD Board will make the final decision on wages for District employees, but due to the interlocal agreement between the City and the District, the Council does get the opportunity to vote on the budget request. LPPSD staff has requested a 5.3 percent step in grade increase and one percent market adjustment for fire employees and a six percent increase (partially merit and partially market) for police employees. The Board approved a 5.3 percent step and grade for the Fire Department and a 4 percent merit for the Police Department. Council discussion of the LPPSD wage recommendations centered on the District's ability to retain employees given current wage rates and the job market; the ongoing fiscal impacts of approving the current proposals; the length of time it can take for an employee to 'top out' in their range; requirements for an employee to move between steps in their grade; population and call volume comparisons of the LPPSD and other Districts and the 'industry standard' for the employee/population ration; the service area of the District; and current staffing levels of the Police Department and changes to the market that have improved the applicant pool for Police positions. Chief Gwilliam stated that the Department has not added a new Police Officer position since 2014, though there has been quite an increase in population and calls for service in that time. Any recommendation to add positions is usually based upon workload.

Council Member Smith noted the City contributes general fund monies and public safety impact fee monies to the LPPSD; he inquired as to the revenue generation of the impact fee and how much general fund money is allocated to the District. Mr. Bahr stated the LPPSD is projected to generate $900,000 in FY24 and 45 to 50 percent of the general fund budget is allocated to funding the District.

Continued discussion centered on the importance of the timing of the action on wage increase for LPPSD employees in order to ensure the costs are appropriately shared between Highland City and Alpine City.

Mr. Bahr then discussed staff's analysis of employee benefits; he presented a chart illustrating the benefits provided by peer cities, including Cedar Hills, Eagle Mountain, Orem, Sandy, Saratoga Springs, Spanish Fork, and Riverton. Benefits that were analyzed include medical and dental premiums, health savings account (HSA) contributions, life insurance, accidental death and dismemberment, long term disability, workers compensation, short term disability, 401K/457 matching, and flexible schedules offered. In addition to the cities listed in the chart, Highland also heard from other agencies throughout the State and the conclusion is that benefit plan designs vary widely. Preliminary results indicate that standard benefits that are offered by Highland and other agencies include bonuses, social security exemptions, contributions to the Utah Retirement System (URS), and FICA coverage. Other employers cover 94 to 100 percent of medical and dental premiums, offer HSA contributions averaging $2,833, provide supplemental insurances, a three to seven percent 401K/457 match, and flexible schedules. Ms. Wells concluded that Highland City's benefits are competitive, but she would not classify the City's benefits package as 'rich', which was a claim that has been made in the past.

Council Member Smith then referenced the City's general fund budget; the budget no longer includes the open space fee and there is a note in the budget referring to a transfer from the general fund to cover the lost revenue associated with the discontinued fee. The transfer is $468,000, though the open space fee was only supposed to generate between $295,000 and $300,000. He asked what the extra $180,000 is for. Mr. Bahr stated that the total transfer is actually more; since the open space program was created, the general fund has subsidized it and the $468,000 represents the difference between last year's budget and this year's budget, including the loss of the open space fee revenue. This led to broad discussion of the cost of maintaining open space subdivisions in the City; the budget includes a $739,000 allocation for that service. Council Member Bills asked if the proceeds of any sale of open space property will be used to help cover these costs. Ms. Wells stated that there will be a fund balance account for open space property sales, and it has not been determined how those funds will be used. She is hopeful the Council will be able to make policy decisions regarding the use of those funds in the future. Mayor Ostler stated that he feels that all open spaces should eventually be included in the list of public spaces maintained by the City rather than being accounted for separately in the budget document. Council Member Ball agreed; if the open space is eliminated, the open space fund should also be eliminated, and funding should be moved to the general fund to be used for general public space maintenance or improvements.

Council Member Smith then offered suggestions for formatting the budget document so that the average reader can review the document and have a clear understanding of expenses and revenue sources; the way the document is currently formatted, it looks as if the budget does not balance. Mr. Bahr assured the Mayor and Council that the budget is balanced, and he will utilize the feedback provided to adjust the document to provide clear messaging. This led to a review of the general fund surplus and carryover from the current FY to the next FY. Ms. Wells referred to a document including Council budget priorities and facilitated discussion among the Council regarding any additional budget changes they would like to see. The Council indicated they would like to eliminate the funding for membership in the American Fork Chamber of Commerce. The Mayor suggested that the $3,500 be used for other business development purposes/relationship building between local businesses and the Council supported that recommendation. Relative to the funding for the legislative consultant, the Council asked for additional time to make a decision on whether to leave the funding for the current consultant in the budget. Council Member Rodela indicated she will do additional research before next week's budget meeting in preparation for making a final decision on whether to fund the current consultant. Relative to wage increases, the Mayor and Council debated whether to provide the same increases to City employees as will be offered to LPPSD employees; they concluded to offer four percent total increase for City employees, two percent COLA and up to two percent merit. They also concluded to support the LPPSD Board's direction on wages for LPPSD employees. Ms. Wells stated that she would rather call the COLA adjustment a market adjustment and she would allocate money based upon the results of the market study. Ms. Wells indicated staff will develop a fiscal impact statement for that direction and present it to the Council at their next budget meeting.

The Council continued to review the Council priorities document and concluded to include money to give each Councilmember $3,000 for special projects. They also discussed the garden boxes and reduced the allocation from $1,000 to $500. The beautification committee previously received $1,000, but asked for an additional $500; the Council decided to maintain the previous funding amount of $1,000. Relative to the City's fleet of snowplows, there are some maintenance issues that need to be addressed and staff is considering whether repairs are optional or if replacement of a plow is needed.

Ms. Wells concluded she will utilize the feedback provided by the Council to adjust the budget document in preparation for review and acceptance of the tentative budget at the next meeting. Council Member Smith stated that in order for him to support the tentative budget, he needs to see some of the suggestions he made tonight included in the budget. He wants to be able to take the budget document to residents and easily explain it to them.

The budget discussion concluded with a review of upcoming budget meetings and the main subject matter of each of the additional work sessions and public open house events. The Mayor thanked staff for their efforts relating to the budget.

The meeting concluded with a brief discussion of the recent positive press the City has received regarding fundraising and large donations for the Mountain Ridge Park; there is a lot of excitement in the community about the park moving forward and this may help the City in raising additional funding. Additionally, there are good things happening in other parks as well and the Mayor and Council thanked the Public Works department for their efforts.

ADJOURNMENT

Council Member Scott L. Smith MOVED to adjourn the work session and Council Member Timothy A. Ball SECONDED the motion. All voted in favor and the motion passed unanimously.

The meeting adjourned at 10:20 pm.

I, Stephannie Cottle, City Recorder of Highland City, hereby certify that the foregoing minutes represent a true, accurate and complete record of the meeting held on April 24, 2023. This document constitutes the official minutes for the Highland City Council Meeting.

Stephannie Cottle, CMC
City Recorder

Welcome to the Highland City Council Budget Work Session

April 24, 2023

1

Please sign the attendance sheet

2

7:00 PM CITY COUNCIL WORK SESSION

Call to Order – Mayor Kurt Ostler

3

GRANT DISCUSSION UPDATE

David Stewart, Legislative Grant Consultant

4

BUDGET WORK SESSION

5

Agenda & Next Steps

- Revenue overview reminder & answer previously asked questions
- Elected Official salary research
- Deep dive on staff wages
- Summary of Council direction from one-on-one meetings
- Council direction – May 2 Tentative Budget

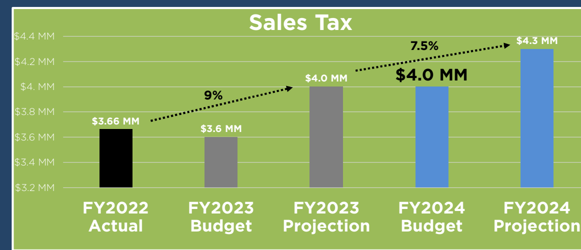
6

HIGHLAND CITY

REVENUE OVERVIEW & PREVIOUS QUESTIONS

7

Revenue Overview – Sales Tax



8

Previously Asked Questions

- Sales Tax Breakdown (local vs. pool)

	Pool	Point of Sale
FY22	75.4%	24.6%
FY23YTD	74.4%	25.6%
FY22-FY23YTD	75.0%	25.0%

9

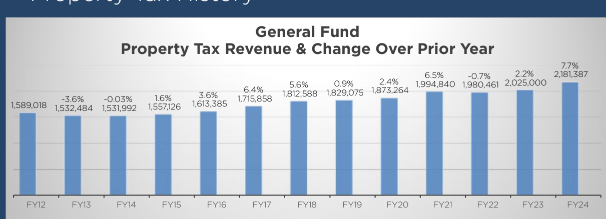
Overview of Revenue

- Property Tax (see p. 1, budget – account 10-31-10)
  - Anticipating $100K more in FY2024 based on building permits pulled in CY2022 ($2,056,387)
- Impact Fees
  - FY2023 revenue is significantly lower than anticipated for most impact fees
  - FY2024 estimated at 50% of 12 months ending Dec 2022

10

Previously Asked Questions

- Property Tax History



11

HIGHLAND CITY

ELECTED OFFICIALS SALARY RESEARCH

12

Elected Official Salary Research

Entity	Mayor	Council	Benefits
Eagle Mountain	$70,000	$15,600	No
Lehi	$50,000	$14,615	M, D, L
Orem	$46,101	$15,367	M, D, L, 401K
Spanish Fork	$30,972	$17,796	M, D, L, 401K
Saratoga Springs	$28,200	$17,292	
Pleasant Grove	$28,095	$14,155	M,D,L,401K
Lindon	$19,589	$10,367	SS & WC
Springville	$19,000	$15,000	No
Cedar Hills	$14,564	$7,944	No
Highland (former)	$12,600	$8,063	401K
Highland (current)	$10,200	$5,700	401K
Alpine	$9,600	$4,800	No

13

Elected Official Salary Research

- Cost to revert to previous salaries - $16,993
  - Mayor from $392.31 to $484.62 (24%)
  - Council from $219.23 to $310.15 (41%)
- Cost to add Elected Officials to City benefits - $159,000
  - Medical and dental assuming highest potential cost

14

DEEP DIVE ON STAFF WAGES

15

Staff Wage Considerations

- Address market pressure & inflation to continue to help with recruitment and retention
- Small increases to help avoid large "catch-up" increases
- Fit in existing revenue streams without increases to taxes or fees

16

One-on-one Council Direction

- Budgeted 3% merit and 5% market adjustment, but hold market adjustment for results of study

17

Wage Study Update – Summary

- Study Components
  - Job Score
    - Knowledge, Responsibility, Difficulty, and Work Environment
  - Time in Position
  - Outside Years of Experience
- Comparing Utah County & "on the border" Salt Lake County Entities

18

Wage Study Update – Preliminary Results

- ~4% average adjustment needed to meet current market
  - Not yet finalized with department heads or checked for internal equity
  - Would get us to current (FY23 market)

19

Entity	FY24 Planned COLA/Market	FY24 Planned Merit	Total
American Fork			5.5%
Bluffdale	5.0%	0.0%	5.0%
Cedar Hills	7.3%	2.8%	10.1%
Lehi	1.0%	3.0%	4.0%
Herriman	6.0%		6.0%
Lindon		2.6%	2.6%
Orem		3.0%	3.0%
Payson City	6.0%	4.0%	10.0%
Pleasant Grove City	3.0%	3.0%	6.0%
Sandy		3.0%	3.0%
Springville		3.5%	3.5%
Utah County	2.4%		2.4%
Average	4.4%	3.1%	5.1%

20

Benefit Study

- Refer to summary handout
- Surveyed peer cities through IPMA-HR network
- Received responses from agencies on the comparison table as well as Bountiful, Davis County, Farr West, Grand County, Logan, Riverdale, Salt Lake City, Syracuse, Tooele, Trans Jordan Cities, Unified Fire Authority, Weber Fire, West Haven
- Plan designs vary

21

Benefit Study

- Preliminary results
  - Standard benefits (same as Highland) include:
    - Bonuses
    - Social Security exempt (all comparisons shown in the table)
    - Utah Retirement Systems
    - FICA
  - Pending confirmation of leave structures (holiday, vacation, sick, other paid time off)

22

Benefit Study

- Preliminary results
  - Medical & dental: employers cover 94-100% of premiums
  - HSA contributions by employer: $1,950 – $5,544 (average = $2,833)
  - Supplemental insurances are comparable to Highland
  - 401K/457: 3-7% & most do not require EE match
  - Flexible schedules offered: 4x10s, 9/80s, remote work

23

Lone Peak Salary Summary

- Staff Request
  - Fire: 5.3% Step and Grade + 1% Market Adjustment
  - Police: 6% Partially Merit and Partially Market
- Board Approval
  - Fire: 5.3% Step and Grade
  - Police: 4% Merit

24

DIRECTION FROM COUNCIL ONE-ON-ONE MEETINGS

25

One-on-one Council Direction

- Refer to Handout
- Reduce
  - Reduce Beautification Committee Garden Boxes by $500
- Exclude
  - American Fork Chamber Membership ($3,500)
  - 2nd Snowplow ($240,000)
  - Legislative Consultant ($75,000)
- Include
  - 5% budgeted adjustment for staff held pending compensation study ($153,554)
  - Board approved Lone Peak wages ($45,756)
  - Mayor and Council Appropriations ($18,000)

26

General Fund Balance Summary

- $109,201 – Include/Exclude Items as Noted
- $227,750 – Net Revenue Project in Draft Budget
- $118,549 – Net Revenue Remaining

27

COUNCIL DIRECTION & NEXT STEPS

28

Budget Calendar

- Tuesday, May 2 – Tentative Budget Adoption & Lone Peak Budget Adoption
- Wednesday, May 10 – City Open House
- Wednesday, May 17 – Community Budget Presentation
- Tuesday, June 20 – Final Budget Adoption

29

Council Direction

- Any changes from what is outlined from one-on-one Council direction?
- Undetermined items:
  - Elected Official salaries & benefits?
    - Salaries ($16,993)
    - Benefits ($159,000)
  - Lone Peak Additional Wage Increases ($48,669)

30

FY2024 City Council Budget Priorities
Highland City

Item	Rank	Amount	Account #	Fund	Account Name
Eliminate Open Space Fee	1	300,000	10-90-96	GENERAL FUND	Transfer to Open Space Fund
Additional funding for Parks Maintenance Building	1	950,000	10-90-90	GENERAL FUND	Transfer to Capital Imp Fund
General Plan update	1	120,000	24-52-25	BUILDING & DEVELOPMENT FUND	Special Projects
Mountain Ridge Park Maintenance	1	43,000	10-70-46	GENERAL FUND	Mtn Ridge Park Maint
Payroll processing software *$50K total budgeted cost less $10K allocated to Alpine thru LPPSD*	5	40,000	10-46-24	GENERAL FUND	Office Supplies & Postage
Staff COLA's separate from merit increases **5% COLA + all salary-related increases (retirement, etc.)* ***Budgeted but held pending compensation study***	6	49,445 104,109 6,000	Various Various 10-41-31	General Fund Various (non-General Fund) GENERAL FUND	Various Various Professional Services (Wage Study)
Dog park by Town Center	7	Not Funded			
Cemetery connexes / lean-to for equipment storage	8	48,000	21-43-74	Cemetery Perpetual Fund	Capital Outlay
Increased funding for trail maintenance & expansion	8	Not Funded			
Phase 1 on fence repair along Alpine Highway *Pending future Council direction*	8	Not Funded			
Additional funding for park improvements: playgrounds, added amenities, other improvements	11	Not Funded			
Capital facilities plan creation	11	Not Funded			
Contract Fire Marshall for Building Department	11	20,000	24-58-31	BUILDING & DEVELOPMENT FUND	Professional & Tech. Services
Contracted tree replacement	11	Not Funded			
General Fund study update	11	Not Funded			
Update to 2016 Transportation Utility Fee Study	16	Not Funded			
TOTAL		**1,680,554**			

24 April 2023

FY2024 Significant Budget Items

Ongoing Projects	Amount	Account	Fund	Notes	Council Direction
Mountain Ridge Park Construction	1,000,000	40-40-78	CAPITAL IMPROVEMENT FUND-PARKS	Mountain Ridge Park	Include
Enterprise Fund Capital Projects Identified in Master Plans	4,343,555	Various	Various Enterprise Funds		Include
Two-Way Texting System	5,000	10-43-40	GENERAL FUND	Mass Notification	Include

Increases over $10,000	Amount	Account	Fund	Notes	
3 Public Works Vehicles	170,000	Various	General Fund ($20K) & Enterprise funds ($150K)		Include
Seasonal employee increases	88,000	10-70-14 20-43-14 21-43-14	General Fund, Open Space & Cemetery	$38K over previous year's spending	Include
Legislative Consultant Hiring	25,000	55-40-31	CULINARY WATER FUND		Include
New Plotter Printer	10,000	10-43-25	GENERAL FUND		Include
City's Portion of Safe Routes to School Grant	100,000	10-60-37	GENERAL FUND		Include
Snow plow blades	10,000	10-60-53	GENERAL FUND		Include
Library carpet replacement	35,000	22-43-70	Library Fund		Include
New playground	150,000	23-40-10	Tax		Include
Water Share assessment increases	73,000	53-40-74	PRESSURIZED IRRIGATION FUND		Include
General culinary water projects	50,000	55-40-50	CULINARY WATER FUND		Include
Snowplow purchase	239,254	41-40-81	CAP IMP FUND ROAD PROJECTS	(1) snowplow & sander	Include

Discretionary Requests	Amount	Account	Fund	Notes	
Additional community garden boxes	1,000	10-72-60	GENERAL FUND		Include - reduce to $500
AF Chamber Membership	3,500	10-41-61	GENERAL FUND		Exclude - remove from budget
Heritage Park Christmas lights	10,000	10-72-63	GENERAL FUND		Include

For Consideration (NOT included in budget)	Amount	Account	Fund	Notes	
Staff COLA's separate from merit increases *5% COLA + all salary-related increases (retirement, etc.)	49,445 (GF) +104,109 (Other) 153,554	Various	Various	3% merit + other position-specific adjustments based on salary study	Include - 5% budgeted but held pending compensation study
Board approved Public Safety Wage Increases	45,756	Various	GENERAL FUND	Draft budget included 3% (both PD & FD) Board approved tentative 4% PD, 5.3% FD	Include
Additional Public Safety Wage Increases	48,669	Various	GENERAL FUND	Allows for 6% PD, 6.3% FD	Undetermined
2nd snowplow	240,000	10-90-90	GENERAL FUND	Transfer to Road Capital - expense 41-40-81	Exclude
Mayor & Council Appropriations	18,000	10-41-62	GENERAL FUND	$3K each	Include
Legislative Consultant Hiring	75,000	55-40-31	CULINARY WATER FUND	If contract renewed	Exclude
Increase Mayor & Council wages to prior levels	11,895 (GF) +5,098 (Other) 16,993	Various	Various	70% GF, 30% to other funds Increase bi-weekly wages to 2011 level: Mayor from $392.31 to $484.62 Council from $219.23 to $310.15	Undetermined
Add Mayor & Council to Medical & Dental Benefits	111,300 (GF) +47,700 (Other) 159,000	Various	Various	70% GF, 30% to other funds 6 estimated @ family rate totaling $26,500/year	Undetermined

General Fund Summary:

109,201	***General fund - include/exclude items as noted above***
(227,750)	***Net revenue - not yet appropriated***
(118,549)	***Remaining FY2024 projected net revenue***

Peer Cities Benefits Comparison

	HIGHLAND (2023)	HIGHLAND (2024)	CEDAR HILLS (2023)	EAGLE MTN (2023)	OREM (2023)	SANDY (2024)	SARATOGA SPGS (2023)	SPANISH FORK (2023)	RIVERTON (2024)
Medical & Dental Premiums	$20,326 (95% employer paid)	$22,359 (95% employer paid	100% employer paid	$34,520	Medical-94% employer paid Dental-100% employer paid	$22,611	$18,457	100% employer paid	$23,590 (95% employer paid)
HSA Contribution	$3,000	$3,000	$5,544	$2,541	$4,000	$1,950	$2,316	$2,200	$2,000
Life Insurance									
Accidental Death & Dismemberment									
Long-term Disability	$509	$615	Comparable to Highland	Comparable to Highland	Comparable to Highland	Comparable to Highland	Comparable to Highland	Comparable to Highland	Comparable to Highland
Workers Compensation									
Short Term Disability									
401K/457 Matching Contribution	$4023 (up to 6.2% - requires EE match)	$4124 (up to 6.2% - requires EE match)	4.8% not a match	6.2% not a match	Up to 4% match	3% not a match	6.2% not a match	Information not provided	7% not a match
Flexible Schedules Offered?	4x10's	4x10's	Remote work 4x10's	Remote work 4x10's	Remove work 4x10s, 9-80s	Yes	Remove work 4x10s, 9/80s	4x10s, 9/80s	9/80s

Updated 24 April 2023