



CEDAR HILLS

CITY COUNCIL MEETING OF THE CITY OF CEDAR HILLS Tuesday, June 10, 2025 6:00 p.m.

Notice is hereby given that the City Council of the City of Cedar Hills, Utah, will hold a **City Council Meeting on Tuesday, June 10, 2025, beginning at 6:00 p.m.** at the Community Recreation Center, 10640 N Clubhouse Drive, Cedar Hills, Utah. This is a public meeting, and anyone is invited to attend.

COUNCIL MEETING

1. Call to Order, Pledge led by C. Morgan and Invocation given by C. Ellison
2. Approval of Meeting's Agenda
3. Public Comment: Time has been set aside for the public to express their ideas, concerns, and comments (comments limited to 3 minutes per person with a total of 30 minutes for this item)

CONSENT AGENDA (Consent items are only those which require no further discussion or are routine in nature. All items on the Consent Agenda are adopted by a single motion)

4. Approval of the minutes from the May 6, 2025 and the May 20, 2025 City Council meetings

CITY REPORTS AND BUSINESS

5. Mayor and Council, City Manager and Staff

SCHEDULED ITEMS & PUBLIC HEARINGS

6. Review/Action and Public Hearing on Preliminary/Final Lot Split plan for Lot 2 Plat A CH Shiny Shell Subdivision, located in the SC-1 Commercial Zone
7. Review/Action and Public Hearing on an Ordinance amending City Code Title 10-4D-9 related to Building Height Requirements
8. Review/Action and Public Hearing on a Resolution adopting Fiscal Year 2025 Budget Amendments
9. Review/Action and Public Hearing on an Ordinance enacting Compensation Increases for Executive Municipal Officers
10. Review/Action and Public Hearing on a Resolution adopting the Fiscal Year 2026 Budget (July 1, 2025 to June 30, 2026)
11. Review/Action on a Resolution certifying the calculated 2025-2026 Real and Personal Property Tax Levy
12. Review/Action and Public Hearing on a Resolution Adding, Amending, or Deleting Certain Fees to the Official Fees, Bonds, and Fines Schedule for the City of Cedar Hills
13. Review/Action on acceptance of the Internal Audit Reports
14. Review/Action on acceptance of the Fiscal Year 2025 Fraud Risk Assessment Report

ADJOURNMENT

15. Adjourn

Posted this 6th day of June, 2025

/s/ Colleen A. Mulvey, City Recorder

- Supporting documentation for this agenda is posted on the city website at www.cedarhillsutah.gov.
- In accordance with the Americans with Disabilities Act, the City of Cedar Hills will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by contacting the City Recorder at 801-785-9668 at least 48 hours in advance of the meeting.
- A Closed Session may be called to order pursuant to Utah State Code 52-4-204 & 52-4-205.
- The order of agenda items may change to accommodate the needs of the City Council, the staff, and the public.
- This meeting may be held electronically to permit one or more of the council members or staff to participate.



PUBLIC MEETING AND PUBLIC HEARING ETIQUETTE

Please remember all public meetings and public hearings are recorded

- All comments **must** be recognized by the Chairperson and addressed through the microphone.
- Please do not approach the Council/Commission dais without permission from the Chairperson.
- When speaking to the Council / Planning Commission, please stand, speak slowly and clearly into the microphone, and state your name and address for the recorded record.
- Be respectful to others and refrain from disruptions during the meeting. Please refrain from conversation with others in the audience as the microphones are very sensitive and can pick up whispers in the back of the room.
- Keep comments constructive and not disruptive.
- Avoid verbal approval or dissatisfaction of the ongoing discussion (i.e., booing or applauding).
- Exhibits (photos, petitions, etc.) given to the City become the property of the City.
- Please silence all cellular phones, electronic devices or other noise making devices.
- Be considerate of others who wish to speak by limiting your comments to a reasonable length and avoiding repetition of what has already been said. Individuals may be limited to three minutes and group representatives may be limited to five minutes.
- Refrain from congregating near the doors or in the area outside the council room to talk as it can be very noisy and disruptive. If you must carry on conversation in this area, please be as quiet as possible. (The doors must remain open during a public meeting/hearing.)

Public Hearing v. Public Meeting:

If the agenda item is a **public hearing**, the public may participate during that time and may present opinions and evidence for the issue for which the hearing is being held. In a public hearing there may be some restrictions on participation such as time limits.

Anyone can observe a **public meeting**, but there is no right to speak or be heard there - the public participates in presenting opinions and evidence at the pleasure of the body conducting the meeting.



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Sarah Sampson
DATE:	June 10 2025

SUBJECT:	Review/Recommendation and Public Hearing on Preliminary/Final lot split for Lot 2 Plat A, CH Shiny Shell Subdivision located in the SC-1 Commercial Zone.
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	Chandler Goodwin, City Manager/Planner
BACKGROUND AND FINDINGS: Overall Project Summary: This is an amendment and vacation of Rhinehart Land Plat "B", Lot 2, granting two separate lots. Lot 1 will contain the current Shiny Shell Car Wash, with Lot 2 containing the current Valvoline Oil Change shop. An agreement has been proposed and will be in place for the shared access, parking, drainage and utilities easements.	
PREVIOUS LEGISLATIVE ACTION:	
FISCAL IMPACT:	
SUPPORTING DOCUMENTS: Site plan, Declaration of access, parking, drainage, and utilities easements.	
RECOMMENDATION: Planning Commission recommends council approve the final plans, subject to any changes required for final approval	
MOTION: To approve/not approve the preliminary/final plan for the lot split for Lot 2, Plat A, CH Shiny Shell Subdivision, located in the SC-1 Commercial Zone, subject to the following conditions: Final Engineering Approval {LIST ANY OTHER CONDITIONS NECESSARY FOR APPROVAL}	
ACTION: Motion: Second: Laura Ellison: Yes__ No__ Abstain__ Absent__ Mike Geddes: Yes__ No__ Abstain__ Absent__ Bob Morgan: Yes__ No__ Abstain__ Absent__ Erika Price: Yes__ No__ Abstain__ Absent__ Kelly Smith: Yes__ No__ Abstain__ Absent__	

WHEN RECORDED, MAIL TO:

Shiny Shell – Cedar Hills, LLC
7588 S. Union Park Avenue
Midvale, UT 84047

DECLARATION OF ACCESS, PARKING, DRAINAGE, AND UTILITIES EASEMENTS

This DECLARATION OF ACCESS, PARKING, DRAINAGE, AND UTILITIES EASEMENTS (this “**Declaration**”) is made and entered into as of the ____ day of _____ 2025 by Shiny Shell – Cedar Hills, LLC, a Utah limited liability company (“**Declarant**”).

RECITALS

A. Declarant is the owner of Lot 1 (“**Lot 1**”) and Lot 2 (“**Lot 2**”), [Plat “A”, CH Shiny Shell Subdivision], according to the official plat thereof on file and of record in the Utah County Recorder’s Office, Utah (the “**Plat**”), a copy of which is attached hereto as Exhibit A.

B. A tunnel car wash facility has been constructed on Lot 1, and an automotive oil and lube facility has been constructed on Lot 2. The footprints of such buildings (each a “**Building**” and collectively the “**Buildings**”) are shown on the Plat. The areas of the Lots that are located outside of the Buildings are referred to herein as the “**Exterior Areas**.”

C. Lot 1 and Lot 2 (each a “**Lot**” and collectively the “**Lots**”) resulted from the subdivision of Lot 2, Plat “B” Rhinehart Land Subdivision, which is benefited and burdened by that certain Access Road, Drainage and Utility Easement Agreement, dated July 15, 2021, and recorded in the Utah County Recorder’s Office on August 26, 2021, as Entry No. 149146:2021 (the “**Access Road Easement Agreement**”).

D. Declarant desires to establish easements over, under, and across the Exterior Areas for access, drainage, utilities, parking, and dumpster placement and use for the benefit of both Lots, as set forth below.

DECLARATION

1. Declaration of Access and Parking Easements. Declarant hereby creates and establishes for the benefit of the Lots, the owners of the respective Lots (together with Declarant, each an “**Owner**” and collectively the “**Owners**”), and the Owners’ respective employees, tenants, guests, customers, contractors, suppliers, licensees and other invitees (collectively “**Permittees**”) a perpetual nonexclusive easement and right of way of access, passage and use, both pedestrian and vehicular, on, over, upon and across those portions of the Exterior Areas that consist of curb cuts, driveways, and walkways (as to pedestrian use only) as of the date hereof and as modified from time to time in compliance with this Declaration (the “**Accessways**”) for

the purpose of obtaining ingress and egress to and from each Lot and the Access Road (as that term is defined in the Access Road Easement Agreement) and the public rights of way adjacent to the Lots, together with the right to use, for vehicular parking only, marked but non-designated parking spaces that are located upon the Lots from time to time; provided that (a) such easements and rights of way shall not extend or apply to any driveway used primarily for controlled access to a Building, and (b) areas on the Lots that are marked and used as bays for vacuuming and cleaning the interior of vehicles ("*Vacuum Bays*") shall not be deemed to be "parking spaces" for purposes of this Agreement and shall be reserved for the exclusive use of the Lot 1 Owner and its Permittees only. No Owner may modify the course or grade of any portion of the Accessways without the prior written consent of the other Owner, provided that consent for non-material changes shall not be unreasonably withheld, conditioned or delayed. Use of the Accessways shall be at the sole risk and hazard of the Owners and their Permittees, and no Owner shall have any liability for any liabilities, damages, judgments, costs, expenses, penalties, and/or injuries to persons or property caused by or arising out of (a) any entry by such person upon, the use of, or any work performed on the Accessways, or (b) the maintenance, repair and replacement of the Accessways, except to the extent caused by such Owner's gross negligence or willful misconduct. Each Owner, on behalf of itself and its Permittees, releases the other Owner and its Permittees from any and all claims relating to the condition or use of the Accessways other than the enforcement of this Declaration.

2. Declaration of Drainage Easement. Declarant has constructed a storm drainage system servicing the Lots for which surface water and storm water from each Lot drains, or may drain, into and through surface water drains, storm drain lines, pipes, catch basins and other facilities (collectively, "*Drainage Facilities*"). Declarant hereby creates and establishes for the benefit of the Lots a perpetual nonexclusive easement to drain and direct surface and storm water from each Lot into and through the Drainage Facilities. Each Owner shall have all other rights and benefits necessary or convenient for the full use and enjoyment of the easement established in this Section 2, including the right at all times to connect into and use the Drainage Facilities. No Owner may modify any Drainage Facilities without the prior written consent of the other Owner, which consent for changes shall not be unreasonably withheld, conditioned or delayed. No such modification, however, may in any event unreasonably interfere with the other Owner's use of the Drainage Facilities.

3. Declaration of Utilities Easement. Electrical, natural gas, water, sanitary sewer, and other utilities servicing the Lots have been constructed within the Exterior Areas and connected to the Buildings and other improvements on the Lots (the "*Utilities*"). Declarant hereby creates and establishes for the benefit of the Lots a perpetual nonexclusive easement to maintain, replace, connect to, and use the Utilities. Each Owner shall have all other rights and benefits necessary or convenient for the full use and enjoyment of the easement established in this Section 3. If any modification of any shared connection to the Utilities shall affect the other Owner, an Owner may not modify such shared connections to the Utilities without the prior written consent of the other Owner, which consent shall not be unreasonably withheld, conditioned or delayed. No such modification, however, may in any event unreasonably interfere with the other Owner's use of the Utilities.

4. Dumpster. Declarant hereby creates and establishes for the benefit of Lot 1 and its Owner and Permittees a perpetual nonexclusive easement upon and over the area in the

northeastern corner of Lot 2 upon which the dumpster enclosure serving both Lots is located, together with a right of way of access, passage and use, both pedestrian and vehicular, on, over, upon and across the Accessways for the purpose of maintaining, replacing, and using such dumpster enclosure and the dumpster from time to time placed therein (the "**Dumpster**"). Each Owner shall have all other rights and benefits necessary or convenient for the full use and enjoyment of the easement established in this Section 4. The use of the Dumpster shall be limited to disposal of refuse from the operations of the businesses on the respective Lots, and the Owners shall bear the costs of placing, replacing, servicing, and emptying the Dumpster in accordance with the Owners' Proportionate Shares (as defined below).

5. Reservation of Rights. Declarant, on behalf of itself and each subsequent Owner, reserves the right for itself and others to use such portions of the Lot owned by such Owner as it determines appropriate, consistent with the easements created herein; provided that no Owner or Permittee shall cause or allow any barrier, structure, or other impediment to the use of the easements created herein to be constructed or placed upon or within Exterior Areas in a manner that materially interferes with the use of the easements created herein. The easements created herein shall be used by the Owners and Permittees with due regard to the rights of others.

6. Maintenance; Payment of Maintenance Costs.

6.1 The Owners shall retain the responsibility of maintaining, repairing and replacing the portions of the Accessways, parking areas, and the Drainage Facilities situated on their respective Lots in a good and safe condition and repair, reasonably free and clear from obstruction, debris, hazard, and nuisance and in accordance with all applicable laws and regulations; provided, however, that any damage specifically caused by an Owner or a Permittee of an Owner, normal wear and tear excepted, shall be repaired by such Owner, at such Owner's cost. For purposes of clarity, the maintenance, repair and replacement obligations of the Accessways and parking areas shall include: (a) maintaining and repairing the surface of such areas; (b) removing all trash, debris and other refuse from and periodically sweeping such areas to the extent necessary to maintain the same in a clean, safe and orderly condition; (c) maintaining striping and signage as needed; (d) arranging for prompt removal of snow, ice, and other weather-related hazards; and (e) performing any and all such other duties, whether specifically listed herein or not, as are necessary to maintain the Accessways and parking areas in a clean, safe and orderly condition. Promptly after the maintenance, repair or replacement of the Accessways, parking areas, or Drainage Facilities as described herein, the Owner performing such work shall cause the Accessways, parking areas, and Drainage Facilities to be restored to a substantially similar or better condition than existed immediately prior to the performance of such work.

6.2 Each Owner shall retain the responsibility of maintaining, repairing and replacing any Utilities used to service such Owner's Lot; provided, however, that any damage specifically caused by an Owner or a Permittee of an Owner shall be repaired by such Owner, at such Owner's cost. Promptly after the maintenance, repair or replacement of any Utilities as described herein, the Owner performing such work shall cause the Utilities to be restored to a substantially similar or better condition than existed immediately prior to the performance of such work.

6.3 Except with respect to damage specifically caused by an Owner or a Permittee of an Owner as set forth above: (a) the costs incurred to maintain, repair, and replace the Accessways, the parking areas, the Drainage Facilities, the shared Utilities, and the Dumpster enclosure shall be borne seventy-five percent (75%) by the Owner of Lot 1 and twenty-five percent (25%) by the Owner of Lot 2 (the “***Owners’ Proportionate Shares***”); and (b) the costs to maintain, repair, and replace any of the Utilities that serve only one Lot shall be borne by the Owner of such Lot. Upon incurring an expense to be shared by the other Owner, the Owner incurring such expense shall submit an invoice to the other Owner for such Owner’s share of such expense, together with reasonable documentation explaining and supporting the work performed and the invoiced amount. The other Owner shall pay its share of such costs within thirty (30) days after receiving the invoice therefor and the supporting documentation. Any payment that is not received when due shall incur interest at the rate of twelve percent (12%) per annum until paid.

7. Access Road Easement Agreement. Each Owner, by acquiring ownership of or any interest in any Lot, acknowledges and agrees that such Owner is bound by and shall perform its obligations under the Access Road Easement Agreement. As between the Owners, if any amount is charged pursuant to the Access Road Easement Agreement to the Owners as the owners of “Lot 2,” as defined in the Access Road Easement Agreement, excluding any amount that is charged to a specific Owner as the result of damage caused by (or other action taken by) such Owner or such Owner’s Permittee, such amount shall be borne by the Owners in accordance with the Owners’ Proportionate Shares.

8. Compliance with Laws. The Owners agree to comply with all present or future laws, ordinances, orders, judgments, regulations, permits, licenses, authorizations, directions and requirements of and agreements with all governments, agency affecting their respective Lots, including any building, zoning and land use laws, to the extent related to the construction, use or maintenance of the Accessways, the Drainage Facilities, and the Utilities.

9. Indemnification. Each Owner agrees to indemnify, save, defend (with counsel reasonably acceptable to the Indemnified Party (as defined below)) and hold harmless each other Owner, and any affiliate of such other Owner, and its and their officers, directors, employees, managers, members, agents and servants (collectively, the “***Indemnified Party***”) from and against any and all liens, encumbrances, costs, demands, claims, judgments, and/or damage that may be incurred by the such Indemnified Party as a result of any action of the indemnifying Owner or its Permittees to the extent caused by or arising out of, either directly or indirectly, any action of the indemnifying Owner or its Permittees upon, the use of, or any work performed on the Accessways, the parking areas, the Drainage Facilities, the Utilities, and the Dumpster enclosure, except to the extent caused by the Indemnified Party’s negligence, willful misconduct, or breach of this Declaration. Notwithstanding the foregoing, each Owner, on behalf of itself and its Permittees, hereby releases any such claims to the extent covered by insurance of any Owner. Nothing in this section is intended to limit the release provided in Section 1.

10. Duration. The easements and each covenant and restriction set forth in this Declaration shall be perpetual.

11. Covenants Run with Land. Each right and obligation in this Declaration (whether affirmative or negative in nature) (a) shall constitute a covenant running with the land; (b) shall benefit and bind every person having any fee, leasehold or other interest in any portion of a Lot; and (c) shall benefit and be binding upon any person whose title is acquired by conveyance, judicial foreclosure, trustee's sale, deed in lieu of foreclosure or otherwise. Every person who owns, occupies or acquires any right, title, estate or interest in any portion of a Lot shall be conclusively deemed to have consented and agreed to the obligations and restrictions contained herein, whether or not any reference to this Declaration is contained in the instrument by which such person acquired an interest in such Lot.

12. Third-Party Beneficiaries. This Declaration is not intended, nor shall it be construed, to create any third-party beneficiary rights in or for the benefit of any person who is not an Owner, including any tenants of the Owners, except as otherwise expressly provided to the contrary in this Declaration.

13. Miscellaneous.

13.1 Should any Owner default in any of the covenants or restrictions herein contained, such defaulting Owner shall pay all costs and expenses, including reasonable attorney fees, which may arise or accrue from enforcing this Declaration or in pursuing any remedy provided hereunder or by applicable law, whether such remedy is pursued by filing suit or otherwise. This obligation of the defaulting Owner to pay costs and expenses includes all costs and expenses, including reasonable attorney fees, incurred on appeal and in bankruptcy proceedings.

13.2 Subject to Section 13.4, below, in the event of a default by an Owner hereunder, the non-defaulting Owner shall have the right to prosecute any proceedings at law or in equity against the defaulting Owner, and to recover damages for any such violation or default. Such proceeding shall include the right to restrain by injunction any violation or threatened violation of any of the terms, covenants, or conditions of this Declaration, or to obtain a decree to compel performance of any such terms, covenants, or conditions, it being agreed that the remedy at law for a breach of any such term, covenant, or condition (except those, if any, requiring the payment of a liquidated sum) is not adequate. Subject to Section 13.4, below, all of the remedies permitted or available to an Owner under this Declaration or at law or in equity shall be cumulative and not alternative, and invocation of any such right or remedy shall not constitute a waiver or election of remedies with respect to any other permitted or available right or remedy.

13.3 No waiver by any Owner of any default under this Declaration shall be effective or binding on such Owner unless made in writing by such Owner, and no such waiver shall be implied from any omission by an Owner to take action in respect to such default. No express written waiver of any default shall affect any other default or cover any other period of time other than any default and/or period of time specified in such express waiver. One or more written waivers or any default under any provision of this Declaration shall not be deemed to be a waiver of any subsequent default in the performance or the same provision or any other term or provision contained in this Declaration.

13.4 It is expressly agreed that no breach of or event of default under this Declaration shall: (a) entitle any Owner to cancel, rescind, or otherwise terminate this Declaration; or (b) defeat or render invalid the lien of any mortgage or deed of trust made in good faith and for value as to any part of a Lot. This limitation shall not affect in any manner any other rights or remedies that an Owner may have hereunder by reason of any such breach or default.

13.5 As used in this Declaration, words in any gender are deemed to include the other genders. The singular is deemed to include the plural and vice versa, as the context may require. The headings in this Declaration are included solely for convenience of reference and shall not be construed as limiting or in any other way modifying the text of the Declaration. Use of the word "including" and its derivatives shall mean "including but not limited to", "including without limitation", or words of similar import.

13.6 This Declaration shall apply to, inure to the benefit of and bind each Owner and all successors and assigns of each Owner's interest in such Owner's Lot or any portion thereof. The rights and obligations conferred or imposed upon an Owners pursuant to this Declaration shall not be transferred or assigned to any other person, including a tenant of any Owner, except together with the transfer or conveyance of such Owner's respective Lot subject to the easements and the terms and conditions of this Declaration. Any Owner transferring its interest in such Owner's Lot shall be released from all further obligations under this Declaration arising from and after the effective date of such transfer or conveyance. Nothing contained herein shall, however, be construed to release any Owner from obligations accruing prior to the date of such transfer or conveyance, including obligations relating to any maintenance or repairs performed prior to such transfer. Nothing contained in this Declaration shall be deemed a gift or dedication of any portion of the Lots to the general public or for the public, or for any public purpose.

13.7 Without limiting the Access Road Easement Agreement, this Declaration contains the entire agreement of the Owners with respect to the subject matter hereof.

13.8 Upon execution, this Declaration, and any amendment hereto, any Owner may cause the Declaration and/or amendment to be recorded in the Official Records of the Recorder's Office of Utah County, Utah. No amendment of this Declaration shall be effective unless such amendment has been executed and acknowledged by the Owners of both Lots, and further provided that any such amendment is recorded in the Official Records of the Recorder's Office of Utah County, Utah.

13.9 All notices, consents, approvals and other communications provided for herein or given in connection herewith shall be validly given, made, delivered or served, if in writing, addressed to the Owner of record of the applicable Lot or its registered agent, and (a) delivered by any means if actually received; (b) delivered personally; or (c) sent by registered, certified mail, or receipted overnight service (by a reputable overnight company), postage prepaid addressed to such Owner at the address of the Building located on the applicable Lot.

13.10 The easements shall be and remain at all times senior and superior in title and priority to any mortgage, deed of trust or similar lien at any time encumbering any of the Lots.

13.11 This Declaration may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which shall together constitute one and the same document, with the same effect as if all parties had signed the same signature page. Any signature page of this Declaration may be detached from any counterpart of this Declaration and reattached to any other counterpart hereof.

[Remainder of page intentionally left blank. Signature page follows immediately.]

IN WITNESS WHEREOF, the Declarant has executed this Declaration of Access, Parking, Drainage, and Utilities Easements the day and year first above written.

SHINY SHELL – CEDAR HILLS, LLC

By: _____
Jared Richards, Manager

By: NAJO Management, Inc., Manager

By: _____
Andrew Bybee, President

STATE OF UTAH)
 :SS.
COUNTY OF _____)

The foregoing instrument was acknowledged before me this _____ day of _____ 2025 by Jared Richards, a manager of Shiny Shell – Cedar Hills, LLC, who acknowledged to me that the foregoing instrument was executed on behalf of said limited liability company in the capacity indicated.

NOTARY PUBLIC

STATE OF UTAH)
 :SS.
COUNTY OF _____)

The foregoing instrument was acknowledged before me this _____ day of _____ 2025 by Andrew Bybee, the president of NAJO Management, Inc., which is a manager of Shiny Shell – Cedar Hills, LLC, who acknowledged to me that the foregoing instrument was executed on behalf of said limited liability company in the capacity indicated.

NOTARY PUBLIC

EXHIBIT A

THE PLAT



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Sarah Sampson
DATE:	June 10, 2025

SUBJECT:	Review/recommendation on amendments to City Code Title 10 Chapter 4 Article D-9 related to Height of Building
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	Chandler Goodwin, City Manager/Planner
BACKGROUND AND FINDINGS: Staff has been asked to amend the accessory building height restriction on lots in the H-1 Hillside zone that exceed the minimum sq. footage requirements by a factor of 2, allowing up to 25', should the proposed accessory building comply with building setback requirements. A similar code was passed in the R-1, 15,000 zone in 2018.	
PREVIOUS LEGISLATIVE ACTION:	
FISCAL IMPACT:	
SUPPORTING DOCUMENTS: Proposed code amendment to Title 10 Chapter Article D-9	
RECOMMENDATION: Planning Commission recommends Council approve the proposed code changes	
MOTION: To approve/not approve Ordinance No. _____, an ordinance adopting the proposed amendments to City Code Title 10-4D-9, related to building heights, subject to the following conditions: {LIST ANY CONDITIONS NECESSARY FOR ADOPTION}	
ACTION: Motion: Second: Laura Ellison: Yes__ No__ Abstain__ Absent__ Mike Geddes: Yes__ No__ Abstain__ Absent__ Bob Morgan: Yes__ No__ Abstain__ Absent__ Erika Price: Yes__ No__ Abstain__ Absent__ Kelly Smith: Yes__ No__ Abstain__ Absent__	

ARTICLE D. H-1 HILLSIDE DEVELOPMENT ZONE 1

10-4D-9: DWELLING AND STRUCTURAL REQUIREMENTS:

A. Area Of Dwelling: Each dwelling shall conform to the requirements for dwellings in the R-1-15,000 residential zone, subsections 10-4B-8A and B of this chapter. (Ord. 1-13-93A, 1-13-1993; amd. Ord. 2-17-98A, 2-17-1998)

B. Construction Standards: All dwellings and other structures intended for human occupancy shall be constructed in accordance with the applicable seismic requirements of the adopted building code.

C. Location On Fault Traces Prohibited; Minimum Setbacks To Be Determined: No portion of a dwelling or other structure intended for human occupancy shall be located over any identified fault trace or zone of deformation. The minimum setback distance from any fault trace or zone of deformation, or from the base or crest of any potentially unstable slope, shall be as established by the city engineer following the receipt of a recommendation on the subject from the geotechnical engineer as part of the technical report. (Ord. 1-13-93A, 1-13-1993; amd. 2004 Code)

D. Height Of Building:

1. The maximum height of any dwelling shall be thirty five feet (35') in height as measured to the ridgeline of the roof. The maximum height of any accessory building shall be twenty feet (20') to the ridgeline of the roof. An additional five feet (5') in building height may be granted by the Zoning Administrator for lots exceeding the minimum square footage requirement by a factor of two (2), should the proposed accessory building comply with the building setback requirements of a main dwelling in the underlying zone. At no time shall an accessory structure exceed twenty five feet (25') in height. Both the dwelling and the accessory building height shall be measured from the highest finished grade of the ground surface adjacent to the foundation of the structure from the front elevation to the ridgeline. (2004 Code)

2. Chimneys, television antennas, and similar ancillary structures not used for human occupancy shall be excluded in determining height; provided, that no such ancillary structure shall extend to a height in excess of ten feet (10') above the building. (Ord. 3-20-2012B, 3-20-2012)

3. The minimum height of a building used as a dwelling shall be not less than eight feet (8'). (2004 Code)

E. Off Street Parking:

1. Not less than two (2) off street parking spaces shall be required for each dwelling unit. Each off street parking space shall be not less than ten feet by twenty feet (10' x 20') per space.

2. Not less than two (2) off street parking spaces appurtenant to a dwelling shall be enclosed within a garage.

3. Parking of recreational vehicles, boats, trailers, etc., is permitted within the optional enclosure area, in a private driveway or directly adjacent to the garage/driveway on an approved surface. (Ord. 10-20-2009C, 10-20-2009)

F. Special Provisions: All dwellings shall conform to the special provisions relating to dwellings set forth under section 10-5-5 of this title. (2004 Code)



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/10/2025

SUBJECT:	Fiscal Year 2024-2025 (July 1, 2024 to June 30, 2025)
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Charl Louw, Finance Director
BACKGROUND AND FINDINGS: The City is required to keep expenditures within the fund budget to comply with State requirements. The proposed fiscal year 2024-2025 budget amendments propose changes to the revenues and expenditures based on trends and priorities.	
PREVIOUS LEGISLATIVE ACTION:	
FISCAL IMPACT: The supporting documentation of the proposed fiscal 2024-2025 budget amendments is attached showing changes to each line item proposed.	
SUPPORTING DOCUMENTS: See attached budget amendments.	
RECOMMENDATION: Staff recommends the City Council review the submitted resolution and supporting documentation with the intent of a motion.	
MOTION: To approve/no approve Resolution No.____, a resolution adopting the July 1, 2024-June 30, 2025, fiscal year budget amendments for the City of Cedar Hills, Utah.	
ACTION: Motion: Second: Laura Ellison: Yes___ No___ Abstain___ Absent___ Mike Geddes: Yes___ No___ Abstain___ Absent___ Bob Morgan: Yes___ No___ Abstain___ Absent___ Erika Price: Yes___ No___ Abstain___ Absent___ Kelly Smith: Yes___ No___ Abstain___ Absent___	

BUDGET AMENDMENTS - FY 2025
June 10, 2025

General Fund

			Current Budget	Adj. Budget	Actual
Professional Services Revenue Trends					
10-32-190 Business License	\$	(1,000.00)	(13,000.00)	(14,000.00)	(14,640.00)
10-32-200 Building Permits	\$	(42,000.00)	(50,000.00)	(92,000.00)	(92,504.57)
10-32-210 Plan Check Fees	\$	(8,000.00)	(30,000.00)	(38,000.00)	(38,684.61)
10-34-325 Passports	\$	(10,000.00)	(155,000.00)	(165,000.00)	(157,488.95)
10-36-100 Interest Income	\$	(5,000.00)	(45,000.00)	(50,000.00)	(53,895.09)
10-36-700 Sale of Capital Assets—Land	\$	(53,000.00)	(45,000.00)	(53,000.00)	(53,036.50)
Professional Services Expenditure Trends					
10-40-210 Membership Dues—MAG \$6.4k, ULCT \$6.9k, Chamber of Commerce \$3.5k	\$	3,300.00	14,700.00	18,000.00	17,512.87
10-40-250 Repairs & Maintenance—Generator maintenance \$8.4k	\$	1,700.00	11,300.00	13,000.00	12,308.48
10-40-305 Legal Services	\$	40,000.00	95,000.00	135,000.00	114,403.88
10-40-310 Engineering Services—Commercial, Ferguson, Mahogany	\$	5,000.00	15,000.00	20,000.00	17,601.50
10-61-200 Materials & Supplies—Public works	\$	2,500.00	3,000.00	5,500.00	5,018.41
Recreation Trends					
10-65-150 Employee Benefits—Permanent employees working more than planned	\$	4,000.00	17,541.00	23,541.00	20,849.73
10-65-400 Recreation Programs	\$	9,000.00	66,000.00	75,000.00	61,445.23
10-65-550 Credit Card Fees	\$	2,000.00	6,000.00	8,000.00	7,095.62
Golf Fund					
Revenue Trends					
20-30-100 Green Fees	\$	(300,000.00)	(1,178,000.00)	(1,478,000.00)	(1,302,146.56)
20-30-200 Short Course	\$	(10,000.00)	(70,000.00)	(80,000.00)	(77,173.24)
20-30-300 Pro Shop Revenue	\$	(20,000.00)	(174,000.00)	(194,000.00)	(176,195.35)
20-30-700 Event Rentals	\$	(25,000.00)	(300,000.00)	(325,000.00)	(293,804.25)
20-30-600 Season Passes—Trade for advertising	\$	(40,000.00)	(145,000.00)	(185,000.00)	(185,363.35)
Expenditure Trends					
20-42-120 Salary & Wages (PT)—Events	\$	3,000.00	84,441.00	87,441.00	77,154.52
20-42-150 Employee Benefits—Permanent employees working more than planned	\$	3,000.00	25,242.00	28,242.00	25,924.90
20-42-620 Building Maintenance—Events Camera Project, Elevator, HVAC	\$	24,000.00	41,000.00	65,000.00	61,464.40
20-50-700 Pro Shop costs	\$	18,000.00	136,000.00	154,000.00	124,604.58
20-50-800 Building Maintenance—Golf	\$	(10,000.00)	24,500.00	14,500.00	11,886.98
20-60-100 Repairs & Maintenance	\$	5,000.00	40,000.00	45,000.00	34,559.57
20-60-600 Equipment Repair & Replacement	\$	2,000.00	22,000.00	24,000.00	19,937.56
20-70-600 Advertising—Season Passes trade	\$	16,000.00	17,000.00	33,000.00	30,000.00
20-80-250 Golf Cart Rent—Carts & GPS Lease Principal adj.	\$	(48,000.00)	158,949.00	110,949.00	135,334.10
20-80-505 Golf Cart Rent—Carts & GPS Lease Interest adjustment	\$	48,000.00	48,000.00	48,000.00	-
20-80-912 Transfer to Capital Projects Fund	\$	(40,000.00)	40,000.00	-	-
Class C Roads Fund					
Revenue and expenditure trends					
21-30-100 Class C Road distribution	\$	(50,000.00)	(377,000.00)	(427,000.00)	(440,394.43)
21-30-900 Interest Income	\$	(10,000.00)	(10,000.00)	(22,000.00)	(21,935.10)
21-62-310 Engineering	\$	2,000.00	-	2,000.00	1,948.60
21-62-330 Professional fees—iwaq software	\$	1,000.00	25,000.00	26,000.00	25,504.04
21-62-420 Signs	\$	(15,000.00)	20,000.00	5,000.00	3,123.94
21-62-450 Snow removal	\$	40,000.00	(40,000.00)	-	-
Capital Projects Fund					
Cancelled addition					
40-30-803 Transfer in from Golf Fund	\$	40,000.00	(40,000.00)	-	-
Water & Sewer fund					
4.7% Rocky Mountain power increase, meter project \$637k still available April 1st for reimbursement of meters, restoration, valves and filter updates, Aquatraz grant					
51-37-195 Grants—Aquatraz reimbursement from State of Utah	\$	(12,800.00)	(780,000.00)	(792,300.00)	(151,958.88)
51-72-200 Storm Drain Supplies	\$	(2,800.00)	3,000.00	500.00	46.73
51-72-211 Continuing Education	\$	(4,000.00)	5,000.00	1,000.00	545.00
51-72-751 Storm Drain Maintenance—sweeping in June pending	\$	(3,000.00)	30,000.00	27,000.00	22,034.26
51-72-200 Water Supplies	\$	(7,000.00)	12,000.00	5,000.00	2,963.34
51-72-210 Membership Dues	\$	(2,500.00)	7,500.00	5,000.00	4,247.50
51-73-280 Utilities—Rocky Mountain approved 4.7% increase in May	\$	38,000.00	362,000.00	400,000.00	277,408.59
51-73-310 Engineering—Bowen, Collins & Hansen Allen & Luce contract work	\$	(6,000.00)	35,000.00	29,000.00	20,500.38
51-73-330 Professional & Technical—Mueller & Aquatraz software	\$	13,500.00	35,000.00	48,500.00	47,766.27
51-73-801 PI Expenses	\$	(6,000.00)	16,000.00	10,000.00	5,989.94
51-73-980 Resident Claims	\$	(5,000.00)	6,000.00	1,000.00	-
51-74-200 Sewer Supplies	\$	(1,500.00)	2,000.00	500.00	24.67
51-74-211 Continuing Education	\$	(700.00)	1,750.00	1,050.00	644.22
51-74-473 Sewer Fee-AF	\$	(1,000.00)	1,000.00	-	-

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH, ADOPTING
THE AMENDED 2025 FISCAL YEAR BUDGET FOR THE CITY OF CEDAR HILLS, UTAH.**

WHEREAS, City of Cedar Hills (the “City”) adopted its Fiscal Year 2025 Budget on or about June 11, 2024; and

WHEREAS, the City Manager submitted to the City Council proposed amendments to the Fiscal Year 2025 General Fund, Golf Fund, and Class C Road Fund, Capital Projects Fund, Water and Sewer Fund; and

WHEREAS, the City Council of the City, pursuant to published notice, has conducted a public hearing during a regular meeting of the city council on or about June 10, 2025 to discuss the proposed amendments; and

WHEREAS, residents and other members of the community were given an opportunity to present testimony regarding the proposed amendments.

NOW, THEREFORE, be it resolved by the City Council of the City of Cedar Hills, Utah:

Pursuant to §10-6-118, Utah Code, the Amended 2024-2025 Fiscal Year Budget for the General Fund, Golf Fund, and Class C Road Fund, Capital Projects Fund, Water and Sewer Fund for the City of Cedar Hills, Utah, is hereby adopted. A copy of said budget amendments is attached hereto (Attachment A), and by this reference made part of this Resolution.

PASSED AND APPROVED this 10th day of June, 2025.

CITY OF CEDAR HILLS COUNCIL

By: _____
Denise Andersen, Mayor

VOTING:

Laura Ellison	Yes	No	Absent
Mike Geddes	Yes	No	Absent
Bob Morgan	Yes	No	Absent
Erika Price	Yes	No	Absent
Kelly Smith	Yes	No	Absent

ATTEST:

Colleen A. Mulvey, MMC, UCC
City Recorder

DEPOSITED in the office of the City Recorder this 11th day of June, 2025.



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/10/2025

SUBJECT:	Compensation Update
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	Charl Louw, Finance Director

BACKGROUND AND FINDINGS:

Senate Bill 91 Local Government Officers Compensation Amendments from the 2024 legislative session went into effect May 1, 2024. The bill defines compensation as salary, a budgeted bonus, a vehicle allowance and deferred salary. It defines an executive municipal officer as a city manager, an assistant city manager or chief administrative officer, a city attorney, an individual who is the head of a city department or an individual who is an assistant department head. Before a governing body may adopt a final budget or final amended budget which includes a compensation increase for an executive municipal officer the governing body shall hold a public hearing on the compensation increase.

The city has approximately 20 permanent full-time employees and 9 permanent part-time employees and an average of five seasonal employees throughout the year. The city manager manages the administrative services, planning, zoning, the building department, theater, and is board member for the Timpanogos Special Service District. The finance director manages the budget, accounting services, IT, procurement, and capital project management. The public works director manages streets, water, storm drain, sewer, and parks. The community services director manages family festival, recreation programs, golf, park rentals, and events. The knowledge and skill sets required from Cedar Hills staffing are more diverse and comprehensive than a larger city that has many specializations, and additional support staff for each department.

The mayor's position is currently paid approximately \$1,516 per month and the city council position is paid approximately \$818. The mayor attends and serves on multiple boards/committees that benefit the city which require significant time besides meeting regularly with residents. The city council is usually asked to serve on at least one board or committee outside of city council meetings. The city is proposing a 3% increase monthly for the mayor and a 3% increase monthly for the city council.

The city of Cedar Hills is proposing a 3% increase for permanent employees.

Utah Retirement System has Tier 2 employees and will begin to contribute 0.11% this year, which has negative impact on employees that started after July 1, 2011. Overall employer retirement contribution rates for the city went down 1% for Tier 1 and Tier 2 contributions.

PREVIOUS LEGISLATIVE ACTION:

FISCAL IMPACT:

The proposed salary increase of 3% for employees, the mayor and the city council will cost an additional \$28,296 in the General fund. This is approximately 0.5% of the general fund expenditures. The increase will cost the Golf fund \$17,358. The increase will cost the Class C Roads fund \$3,400. The increase will cost the Water & Sewer fund \$25,496.

The city budgets seasonal gift card amounts for all permanent employees which is funded with purchasing card cash rebates. The city also budgets for holiday and year-end retention bonuses. No increases to next fiscal year's budget compared to the current year fiscal budget except the city manager was increased by \$500.

Only the city manager is allocated a monthly vehicle allowance. No increases are anticipated for the next fiscal year.

The city has no agreements for paying a deferred salary to any employees.

SUPPORTING DOCUMENTS:

See salary range spreadsheet, the proposed increase, the bonus spreadsheet to see breakdown.

RECOMMENDATION:

Staff recommends the City Council review the submitted proposal and supporting documentation with the intent of a motion.

MOTION:

To approve/no approve the recommended compensation updates for the final budget FY 2025-2026.

ACTION:

Motion:

Second:

Mike Geddes: Yes__ No __ Abstain __ Absent __

Kelly Smith: Yes__ No __ Abstain __ Absent __

Laura Ellison: Yes__ No __ Abstain __ Absent __

Bob Morgan: Yes__ No __ Abstain __ Absent __

Erika Price: Yes__ No __ Abstain __ Absent __

FISCAL YEAR 2025-2026 SALARY RANGES				
ADMINISTRATION DEPARTMENT	MONTHLY SALARY RANGE			HOURLY RATE
	MIN	MID	MAX	
1. City Manager/Planner (Chandler)				
Springville--City Administrator grade 30	\$ 118,586.73	\$ 166,739.65	\$ 214,892.57	\$ 68.88
Spanish Fork--City Manager grade CM	\$ 151,799.00	\$ 189,749.00	\$ 227,699.00	
Market Average	\$ 135,192.87	\$ 178,244.33	\$ 221,295.79	
Proposed Range	\$ 128,433.22	\$ 169,332.11	\$ 210,231.00	
Proposed Pay				\$ 70.95
				\$ 2.07
2. Assistant CM (vacant)				
3. Administrative Assistant (Rachel)				
Springville--Office Assistant I/II grade 7/9	\$ 35,784.50	\$ 44,909.87	\$ 54,035.23	\$ 23.25
Spanish Fork--Administrative Coordinator grade 5	\$ 43,948.00	\$ 54,935.50	\$ 65,923.00	
Market Average	\$ 39,866.25	\$ 49,922.68	\$ 59,979.12	
Proposed Range	\$ 39,866.25	\$ 49,922.68	\$ 59,979.12	
Proposed Pay				\$ 23.95
				\$ 0.70
4. Risk Management/HR(Gretchen)				
Springville--Assistant City Attorney grade 22	\$ 76,004.71	\$ 105,053.25	\$ 134,101.78	\$ 45.49
Spanish Fork--Human Resource Director grade 14	\$ 95,495.00	\$ 107,269.00	\$ 143,243.00	
Market Average	\$ 85,749.86	\$ 106,161.12	\$ 138,672.39	
Proposed Range	\$ 85,749.86	\$ 112,211.12	\$ 138,672.39	
Proposed Pay				\$ 46.85
				\$ 1.36
5a. Building/Code Enforcement/Planner (Sarah S.) 35 hrs				
Springville--Chief Building Official grade 21	\$ 34.76	\$ 44.95	\$ 55.13	\$ 27.60
Spanish Fork--Associate Planner grade 7	\$ 25.81	\$ 32.27	\$ 38.72	
Market Average	\$ 30.29	\$ 38.61	\$ 46.93	
Proposed Range	\$ 30.29	\$ 38.61	\$ 46.93	
Proposed Pay	\$ 28.43			\$ 28.43
				\$ 0.83
5b. Passports (Kim) 20 hrs				
Springville--Office Assistant I Grade 7	\$ 17.20	\$ 20.34	\$ 23.48	\$ 18.50
Spanish Fork--Customer Service Rep grade 4	\$ 19.80	\$ 24.75	\$ 29.70	
Market Average	\$ 18.50	\$ 22.55	\$ 26.59	
Proposed Range	\$ 16.65	\$ 20.29	\$ 23.93	
Proposed Pay	\$ 19.06			\$ 19.06
				\$ 0.56
6a. Crossing Guard (Joan Gage)				
Springville--Crossing Guard Grade 2	\$ 11.42	\$ 14.38	\$ 17.33	\$ 22.95
Spanish Fork--Crossing Guard grade PT3	\$ 11.48	\$ 12.48	\$ 17.21	
Market Average	\$ 11.45	\$ 13.43	\$ 17.27	
Proposed Range	\$ 17.18	\$ 21.54	\$ 25.91	
Proposed Pay	\$ 23.64			\$ 23.64
				\$ 0.69
RECORDER'S DEPARTMENT	MONTHLY SALARY RANGE			HOURLY RATE
	MIN	MID	MAX	
7. City Recorder (Colleen)				
Springville--Recorder Grade 22	\$ 76,004.71	\$ 105,053.25	\$ 134,101.78	\$ 42.56

Spanish Fork--Recorder grade 9	\$ 61,645.00	\$ 77,056.50	\$ 92,468.00	
Market Average	\$ 68,824.86	\$ 91,054.87	\$ 113,284.89	
Proposed Range	\$ 68,824.86	\$ 91,054.87	\$ 113,284.89	\$ 43.84
Proposed Pay				\$ 1.28
MONTHLY SALARY RANGE				HOURLY RATE
COMMUNITY SERVICES	MIN	MID	MAX	
8. Community Services Director (Greg)				
Springville--Parks & Recreation Director Grade 24	\$ 84,158.27	\$ 117,537.68	\$ 150,917.09	\$ 51.49
Spanish Fork--Parks & Recreation Director Grade 17	\$ 117,516.00	\$ 146,895.00	\$ 176,274.00	
Market Average	\$ 100,837.14	\$ 132,216.34	\$ 163,595.55	
Proposed Range	\$ 90,753.42	\$ 118,994.71	\$ 147,235.99	\$ 53.03
Proposed Pay				\$ 1.54
9A. Events (Becky) 28 hrs				
Springville--Event Coordinator Grade 8	\$ 18.10	\$ 21.40	\$ 24.70	\$ 29.13
Spanish Fork--Special Events Coordinator grade 9	\$ 29.64	\$ 37.05	\$ 44.46	
Market Average	\$ 23.87	\$ 29.23	\$ 34.58	
Proposed Range	\$ 23.87	\$ 29.23	\$ 34.58	
Proposed Pay	\$ 30.00			\$ 30.00
				\$ 0.87
9B. Events (Mary) 20 hrs				
Springville--Event Coordinator Grade 8	\$ 18.10	\$ 21.40	\$ 24.70	\$ 22.95
Spanish Fork--Event Producer PT6	\$ 16.81	\$ 21.02	\$ 25.22	
Market Average	\$ 17.46	\$ 21.21	\$ 24.96	
Proposed Range	\$ 17.46	\$ 21.21	\$ 24.96	
Proposed Pay	\$ 23.64			\$ 23.64
				\$ 0.69
10. Recreation Coordinator (Nicole) 5 hrs				
Springville--Public Arts Coordinator Grade 14	\$ 24.43	\$ 30.85	\$ 37.27	\$ 25.07
Spanish Fork--Office Assistant Recreation PT6	\$ 16.81	\$ 21.02	\$ 25.22	
Market Average	20.62	\$ 25.93	31.25	
Proposed Range	20.62	\$ 25.93	31.25	
Proposed Pay	25.82			\$ 25.82
				\$ 0.75
11. Recreation Manager (Natalie) 20 hrs				
Springville--Recreation Supervisor Grade 15	25.70	\$ 32.44	39.18	\$ 25.24
Spanish Fork--Recreation Program Supervisor Grade 9	29.64	\$ 37.05	44.46	
Market Average	27.67	\$ 34.75	41.82	
Proposed Range	22.14	\$ 27.80	33.46	
Proposed Pay	26.00			\$ 26.00
				\$ 0.76
MONTHLY SALARY RANGE				HOURLY RATE
PUBLIC WORKS	MIN	MID	MAX	
13. PW and Parks Director (Kevin)				
Springville--PW director Grade 28	\$ 105,530.55	\$ 148,285.14	\$ 191,039.73	\$ 54.88
Spanish Fork--PW director grade 18	\$ 129,112.00	\$ 161,397.50	\$ 193,683.00	
Market Average	\$ 117,321.28	\$ 154,841.32	\$ 192,361.37	
Proposed Range	\$ 105,589.15	\$ 139,357.19	\$ 173,125.23	
Proposed Pay				\$ 56.53
				\$ 1.65

14. PW & Parks Assistant (Melanie)				
Springville--PW Executive Secretary Grade 11	\$ 43,762.65	\$ 52,943.47	\$ 62,124.29	\$ 28.76
Spanish Fork--Administrative Specialist grade 6	\$ 47,184.00	\$ 58,980.00	\$ 70,776.00	
Market Average	\$ 45,473.33	\$ 55,961.74	\$ 66,450.15	
Proposed Range	\$ 45,473.33	\$ 55,961.74	\$ 66,450.15	
Proposed Pay				\$ 29.62
				\$ 0.86
15. PW Maintenance Worker (Eduardo)				
Springville--Water Maintenance Tech I/II Grade 9/11	\$ 39,592.32	\$ 50,858.31	\$ 62,124.29	\$ 23.75
Spanish Fork--Water Operator I/II	\$ 41,179.00	\$ 53,551.00	\$ 65,923.00	
Market Average	\$ 40,385.66	\$ 52,204.65	\$ 64,023.65	
Proposed Range	\$ 44,424.23	\$ 57,425.12	\$ 70,426.01	
Proposed Pay				\$ 24.46
				\$ 0.71
12A. PW Lead (Kelly) 32 hrs				
Springville--Water Lead Grade 13	\$ 48,351.69	\$ 58,521.52	\$ 68,691.34	\$ 26.25
Spanish Fork--Water Crew Lead Grade 6	\$ 47,184.00	\$ 58,980.00	\$ 70,776.00	
Market Average	\$ 47,767.85	\$ 58,750.76	\$ 69,733.67	
Proposed Range	\$ 47,767.85	\$ 58,750.76	\$ 69,733.67	
Proposed Pay				\$ 27.04
				\$ 0.79
17. PW Maintenance Worker I (Kohler)				
Springville--Water Maintenance Tech I/II Grade 9/11	\$ 39,592.32	\$ 50,858.31	\$ 62,124.29	\$ 27.53
Spanish Fork--Water Operator I/II	\$ 41,179.00	\$ 53,551.00	\$ 65,923.00	
Market Average	\$ 40,385.66	\$ 52,204.65	\$ 64,023.65	
Proposed Range	\$ 44,424.23	\$ 57,425.12	\$ 70,426.01	
Proposed Pay				\$ 28.36
				\$ 0.83
18. PW Maintenance Worker (Derek)				
Springville--Water Maintenance Tech I/II Grade 9/11	\$ 39,592.32	\$ 50,858.31	\$ 62,124.29	\$ 27.53
Spanish Fork--Water Operator I/II	\$ 41,179.00	\$ 53,551.00	\$ 65,923.00	
Market Average	\$ 40,385.66	\$ 52,204.65	\$ 64,023.65	
Proposed Range	\$ 44,424.23	\$ 57,425.12	\$ 70,426.01	
Proposed Pay				\$ 28.36
				\$ 0.83
19. PW Operations Manager (TJ)				
Springville--Assistant Public Works Director/Operations 25	\$ 88,549.51	\$ 124,319.15	\$ 160,088.78	\$ 41.01
Spanish Fork--Water Division Manager grade 12	\$ 76,631.00	\$ 95,788.50	\$ 114,946.00	
Market Average	\$ 82,590.26	\$ 110,053.82	\$ 137,517.39	
Proposed Range	\$ 74,331.23	\$ 99,048.44	\$ 123,765.65	
Proposed Pay				\$ 42.24
				\$ 1.23
20. PW Lead (Tanner)				
Springville--Water Superintendent Grade 20	\$ 68,628.79	\$ 82,613.77	\$ 96,598.74	\$ 30.67
Spanish Fork--Water Foreman Grade 9	\$ 61,645.00	\$ 77,056.50	\$ 92,468.00	
Market Average	\$ 65,136.90	\$ 79,835.13	\$ 94,533.37	
Proposed Range	\$ 58,623.21	\$ 71,851.62	\$ 85,080.03	
Proposed Pay				\$ 31.59
				\$ 0.92
21. Parks Maintenance Worker I (David Pace)				
Springville--Parks Supervisor Grade 15	\$ 53,454.24	\$ 67,474.16	\$ 81,494.08	\$ 27.53
Spanish Fork--Leadworker Grade 7	\$ 53,694.00	\$ 67,117.50	\$ 80,541.00	
Market Average	\$ 53,574.12	\$ 67,295.83	\$ 81,017.54	
Proposed Range	\$ 53,574.12	\$ 67,295.83	\$ 81,017.54	
Proposed Pay				\$ 28.36

								\$	0.83
22a. Parks Lead (Tyler)									
Springville--Parks & Facilities Superintendent Grade 20	\$	68,628.79	\$	82,613.77	\$	96,598.74	\$	34.10	
Spanish Fork--Parks Maintenance Supervisor Grade 10	\$	69,315.00	\$	86,643.50	\$	103,972.00			
Market Average	\$	68,971.90	\$	84,628.63	\$	100,285.37			
Proposed Range	\$	68,971.90	\$	84,628.63	\$	100,285.37			
Proposed Pay							\$	35.12	
							\$	1.02	
22b. PW Maintenance Worker I/parks (Ted S) seasonal									
Springville--Park Maint Worker I/II Grade 8/10	\$	18.10	\$	22.71	\$	27.32	\$	27.53	
Spanish Fork--Maintenance Worker Grade 4	\$	19.80	\$	24.75	\$	29.70			
Market Average	\$	18.95	\$	23.73	\$	28.51			
Proposed Range	\$	18.95	\$	23.73	\$	28.51			
Proposed Pay							\$	28.36	
							\$	0.83	
MONTHLY SALARY RANGE									
BUILDING & ZONING		MIN		MID		MAX		HOURLY RATE	
21. Code Enforcement Officer (open)									
Springville--Building Inspector I Grade 14	\$	50,816.20	\$	64,168.51	\$	77,520.82	\$	-	
Spanish Fork--Building Inspector I Grade 8	\$	55,614.00	\$	69,517.50	\$	83,421.00			
Market Average	\$	53,215.10	\$	66,843.01	\$	80,470.91			
Proposed Range	\$	53,215.10	\$	66,843.01	\$	80,470.91			
Proposed Pay							\$	-	
							\$	-	
22. Passports/Business License Backup (Janeen/Jake) 20 hrs									
Springville--Financial Clerk II Grade 9	\$	19.03	\$	22.51	\$	25.98	\$	27.32	
Spanish Fork--Billing Technician Grade 5	\$	18.57	\$	23.22	\$	27.86			
Market Average	\$	18.80	\$	22.86	\$	26.92			
Proposed Range	\$	18.80	\$	22.86	\$	26.92			
Proposed Pay	\$	28.14					\$	28.14	
							\$	0.82	
MONTHLY SALARY RANGE									
FINANCE DEPARTMENT		MIN		MID		MAX		HOURLY RATE	
23. Finance Director (Charl)									
Springville--Finance Director Grade 29	\$	111,871.58	\$	157,245.18	\$	202,618.78	\$	64.37	
Spanish Fork--Finance Director Grade 17	\$	117,516.00	\$	146,895.00	\$	176,274.00			
Market Average	\$	114,693.79	\$	152,070.09	\$	189,446.39			
Proposed Range	\$	108,959.10	\$	144,466.59	\$	179,974.07	\$	66.30	
Proposed Pay							\$	1.93	
24. Accounting Manager/IT (Dax)									
Springville--City Treasurer Grade 21	\$	72,292.84	\$	93,478.06	\$	114,663.27	\$	42.69	
Spanish Fork--Senior Accountant Grade 12	\$	76,631.00	\$	95,788.50	\$	114,946.00			
Market Average	\$	74,461.92	\$	94,633.28	\$	114,804.64			
Proposed Range	\$	70,738.82	\$	89,901.61	\$	109,064.40	\$	43.97	
Proposed Pay							\$	1.28	
25. Accounting Associate (Tylyn) 30 hrs									
Springville--Accountant I Grade 13	\$	48,351.69	\$	58,521.52	\$	68,691.34	\$	35.32	
Spanish Fork--Utility Office Manager Grade 7	\$	53,694.00	\$	67,117.50	\$	80,541.00			
Market Average	\$	51,022.85	\$	62,819.51	\$	74,616.17			
Proposed Range	\$	51,022.85	\$	62,819.51	\$	74,616.17	\$	36.38	
Proposed Pay									

				\$	1.06
25.B Accounting Associate Intern() seasonal				\$	19.00
Springville--Financial Clerk Grade 7/9	\$ 17.20	\$ 21.59	\$ 25.98	\$	19.00
Spanish Fork--Intern Grade PT6	\$ 16.81	\$ 21.02	\$ 25.22	\$	-
MONTHLY SALARY RANGE					HOURLY RATE
GOLF DEPARTMENT	MIN	MID	MAX		
26. Golf Manager (Wade)					
Springville--Golf Pro Assistant Director Grade 22	\$ 76,004.71	\$ 105,053.25	\$ 134,101.78	\$	43.87
Spanish Fork--Golf Professional Grade 14	\$ 95,495.00	\$ 119,369.00	\$ 143,243.00		
Market Average	\$ 85,749.86	\$ 112,211.12	\$ 138,672.39		
Proposed Range	\$ 77,174.87	\$ 100,990.01	\$ 124,805.15		
Proposed Pay				\$	45.19
				\$	1.32
27. Golf Superintendent (Brian)					
Springville--Greens Superintendent Grade 20	\$ 68,757.73	\$ 86,652.17	\$ 104,546.61	\$	41.62
Spanish Fork--Golf Course Superintendent	\$ 69,315.00	\$ 86,643.50	\$ 103,972.00		
Market Average	\$ 69,036.37	\$ 86,647.84	\$ 104,259.31		
Proposed Range	\$ 69,036.37	\$ 86,647.84	\$ 104,259.31		
Proposed Pay				\$	42.87
				\$	1.25
28. Golf Asst Golf Superintendent (Austin)					
Springville--Assistant Greens keeper Grade 11	\$ 43,762.65	\$ 52,943.47	\$ 62,124.29	\$	35.83
Spanish Fork--Asst. Golf course Superintendent Grade 7	\$ 53,694.00	\$ 67,117.50	\$ 80,541.00		
Market Average	\$ 48,728.33	\$ 60,030.49	\$ 71,332.65		
Proposed Range	\$ 53,601.16	\$ 66,033.53	\$ 78,465.91		
Proposed Pay				\$	36.90
				\$	1.07

ORDINANCE No. _____

**AN ORDINANCE ENACTING COMPENSATION INCREASES FOR
EXECUTIVE MUNICIPAL OFFICERS**

WHEREAS, Section 10-9A-501 *et seq.*, Utah Code Annotated, 1953, as amended, grants the authority to municipalities to enact ordinances for the general health, safety and welfare of its residents and citizens; and

WHEREAS, the Utah Legislature recently amended Utah Code § 10-3-818 with respect to requirements for obtaining compensation increases of specific City employees; and

WHEREAS, the City is now required to publish public notice and hold a separate public hearing on proposed compensation increases for executive municipal officers before adopting those increases; and

WHEREAS, the City Council believes that the proposed compensation increases as set forth in Exhibit A are necessary in retaining these employees and will promote the public health, safety and welfare of the residents of the City; and

WHEREAS, the City Council held a separate public hearing on the proposed compensation increases; and

WHEREAS, the City Council desires to pass the compensation increases set for in Exhibit A hereto, which will be included in the City's Fiscal Year 2026 budget.

NOW, THEREFORE, BE IT ORDAINED by the Municipal Council of the City of Cedar Hills, Utah as follows:

The attached Exhibit A contains compensation increases for executive municipal officers of the City proposed for inclusion in the City's Fiscal Year 2026 budget.

EFFECTIVE DATE

This ordinance shall become effective upon signing and its first publication.

PASSED AND APPROVED this 10th day of June 2025.

CITY OF CEDAR HILLS COUNCIL

By: _____
Denise Andersen, Mayor

VOTING:

Laura Ellison	Yes	No	Absent
Mike Geddes	Yes	No	Absent
Bob Morgan	Yes	No	Absent
Erika Price	Yes	No	Absent
Kelly Smith	Yes	No	Absent

ATTEST:

Colleen A. Mulvey, MMC, UCC
City Recorder

DEPOSITED in the office of the City Recorder this 11th day of June, 2025.



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/10/2025

SUBJECT:	Fiscal Year 2025-2026 (July 1, 2025 to June 30, 2026)
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Charl Louw, Finance Director

BACKGROUND AND FINDINGS:

The proposed fiscal year 2025-2026 budget will have line by line-item details, and below is a summary of the significant items in the budget.

Approved city budget financial policies and priorities were the framework for the updated fiscal year budget.

Sales tax revenues and property taxes are flat. Almost all new building growth is coming from the commercial area and programs like passports and golf operations. The certified property tax rate is proposed, which means the city is asking for the same levy amount as the previous year plus new growth from housing or commercial additions. Revenues with potential economic volatility are budgeted conservatively using 3-year averages.

Funding from the golf operations, reductions in parks seasonal staffing, a staffing allocation move from recreation to golf helped offset some inflationary costs.

Fee increases were adjusted to fund contracted services--Waste Management increases to garbage and recycling costs, and American Fork public safety increases.

Secondary water rates were updated based on Hansen Allen Luce engineering firm recommended water allocations and related base & usage rates to cover fixed and variable costs.

Personnel updates include city staff compensation increases of 3% for current city permanent positions.

Significant funding for the following projects includes 1. Bonded matrix and HA5 road treatments for prioritized streets. 2. Harvey Boulevard widening partnering with Pleasant Grove & a regional MAG grant. 3. A city building renovation of the old public safety building to update the main floor and create a dedicated council chamber. 4. Mesquite Park playground in the spring of 2026. 5. Golf course irrigation plan. 6. Water and sewer reserves will purchase a vacuum truck for cleaning storm drain lines. 7. The motor pool fund vehicle replacement plan includes one truck for golf staff and two trucks for the public works department.

PREVIOUS LEGISLATIVE ACTION:

FISCAL IMPACT:

The supporting documentation of the proposed fiscal year July 1, 2025-June 30, 2026 budget shows the details of the budget. Fund revenues equal or exceed ongoing expenditures, except for appropriations to drawdown reserves for one-time capital improvements, seasonal road maintenance, and general obligation bond debt service.

SUPPORTING DOCUMENTS:

See attached budget.

RECOMMENDATION:

Staff recommends the City Council review the submitted resolution and supporting documentation with the intent of a motion.

MOTION:

To approve/no approve Resolution No. _____, a resolution adopting the July 1, 2025-June 30, 2026, fiscal year budget for the City of Cedar Hills, Utah.

ACTION:

Motion:

Second:

Laura Ellison: Yes__ No __ Abstain __ Absent __

Mike Geddes: Yes__ No __ Abstain __ Absent __

Bob Morgan: Yes__ No __ Abstain __ Absent __

Ericka Price: Yes__ No __ Abstain __ Absent __

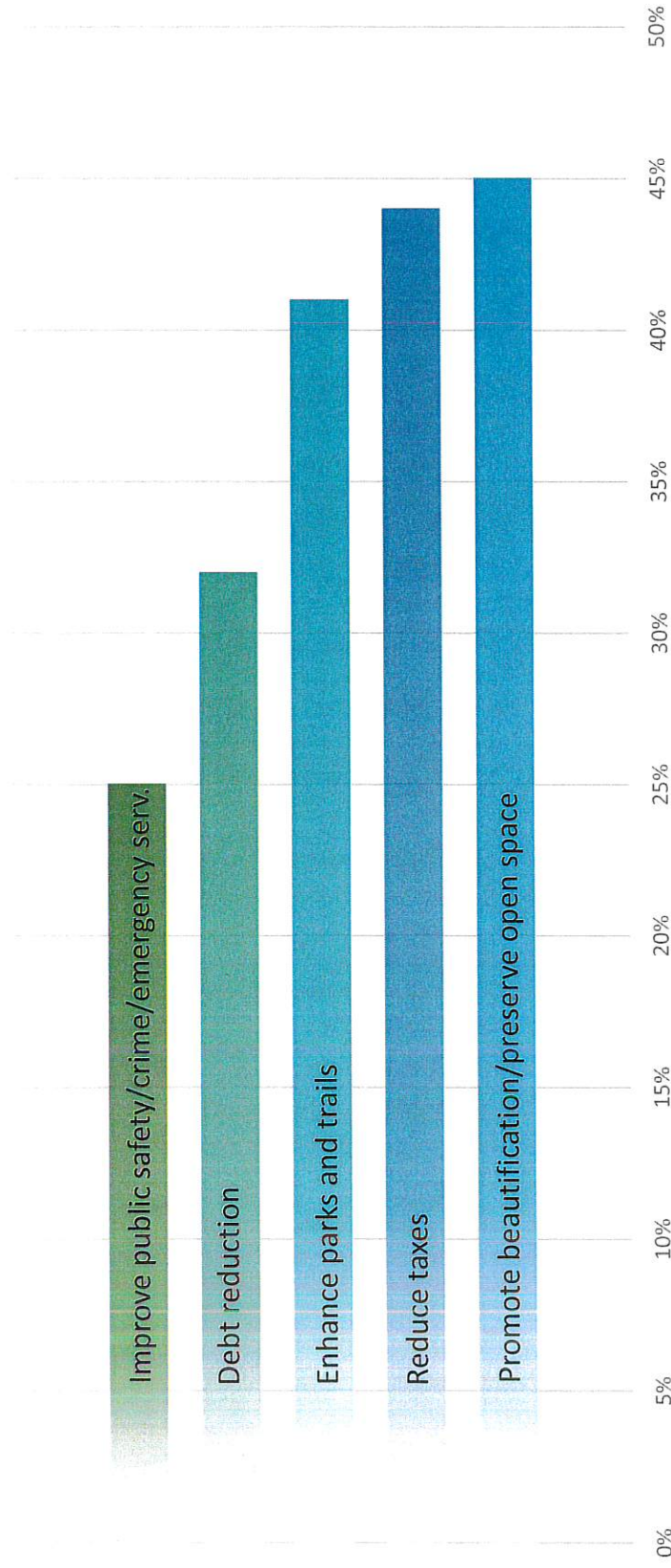
Kelly Smith: Yes__ No __ Abstain __ Absent __

Budget Fiscal Year July 1, 2025-June 30, 2026

SURVEY SUMMARY
FINANCIAL TRENDS
BUDGET HIGHLIGHTS



DECISION SURVEY TOP 3 PRIORITIES



NOTE: BASED ON A 333 SURVEY RESPONSES

Employment Update April 2025

Unemployment Rates

- State of Utah: 3.1%
- United States: 4.2%
- Current level unemployment rates still point to a healthy labor market. Utah county has averaged 284 new unemployment claims per week, which is 2% decline from the prior year.

Two-year Job Growth rates

- State of Utah: 2.1%
- United States: 1.2%
- Utah County lagged compared to the state by adding 3,651 jobs.
- Federal layoffs had a negative impact during February and March 2025.

May 2025 Economic and Housing Outlook

Gross domestic product growth outlook for 2025 and 2026 at 0.7 percent, up from 0.5 percent prior forecast

Core consumer price index is expected to rise 3.8 percent in 2025 and 2.6 percent in 2026

Mortgage rates to end in 2025 at 6.1 percent and 2026 at 5.8 percent

Housing sales revised up from 4.86 million to 4.92 million for 2025

Mortgage originations \$1.99 trillion for 2025 and \$2.38 trillion for 2026, which is higher from prior forecasts of \$1.98 trillion and \$2.33 trillion respectively

GDP Growth Expected 2nd Quarter, but Pessimism Among Audit Partners per CFODive.com

Federal Reserve Bank of Atlanta projects gross domestic product of 3.8% during the second quarter after shrinking 0.2% in the 1st quarter

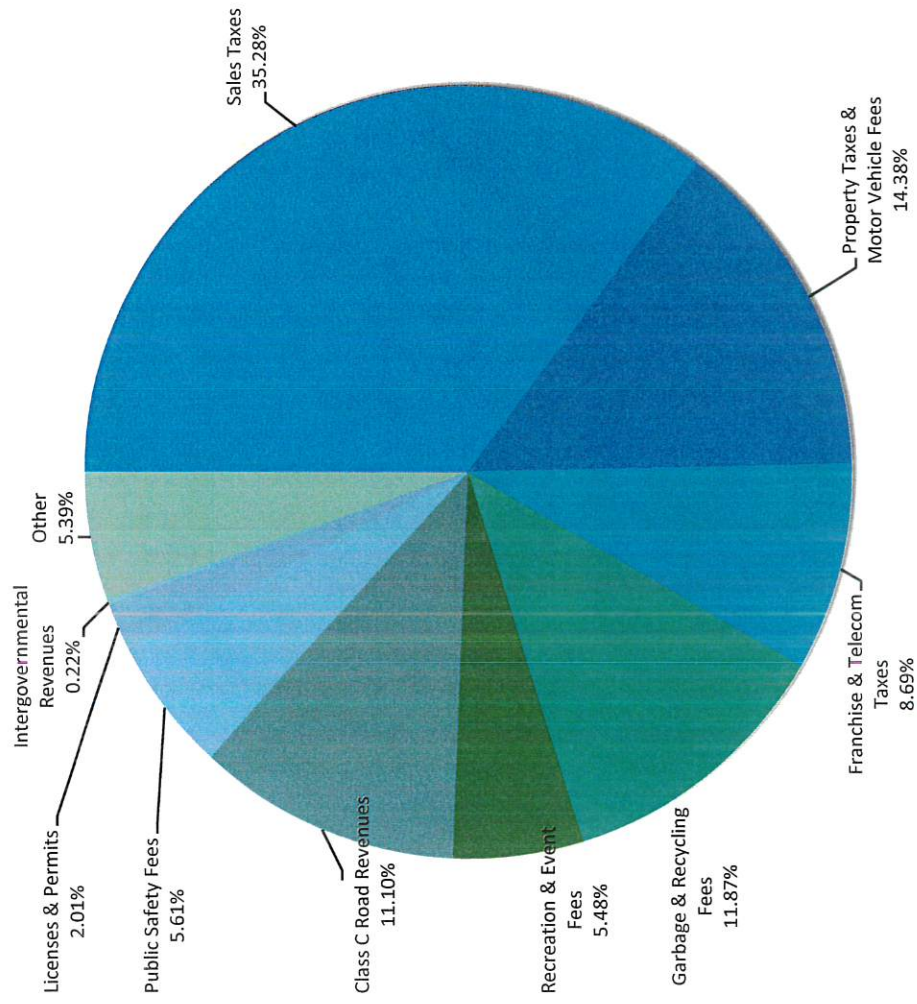
44% of top audit professionals hold a gloomy view with concerns that the U.S. economy will fall into recession compared with 10% last fall

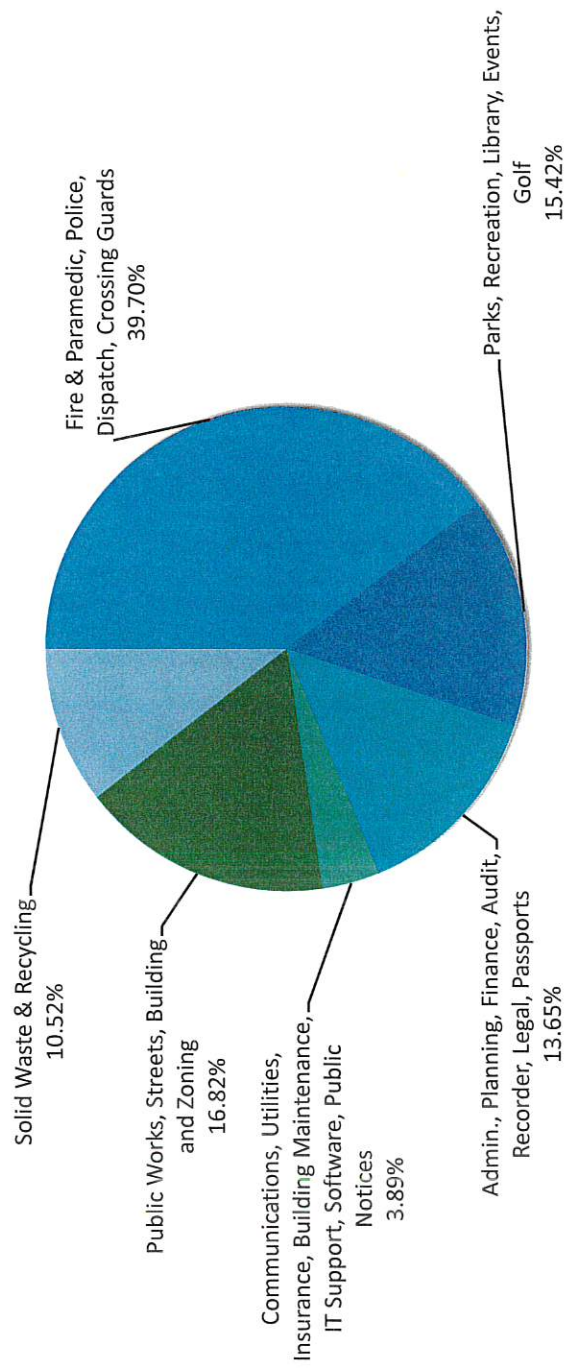
15% of audit partners were optimistic, which was a shift from 38% during the period

63% identified “trade issues” as a large risk

Companies have been reacting to a fear of a potential recession, ongoing geopolitical instability, and trade uncertainties by doubling down on risk mitigation, cost management strategies, and financial performance.

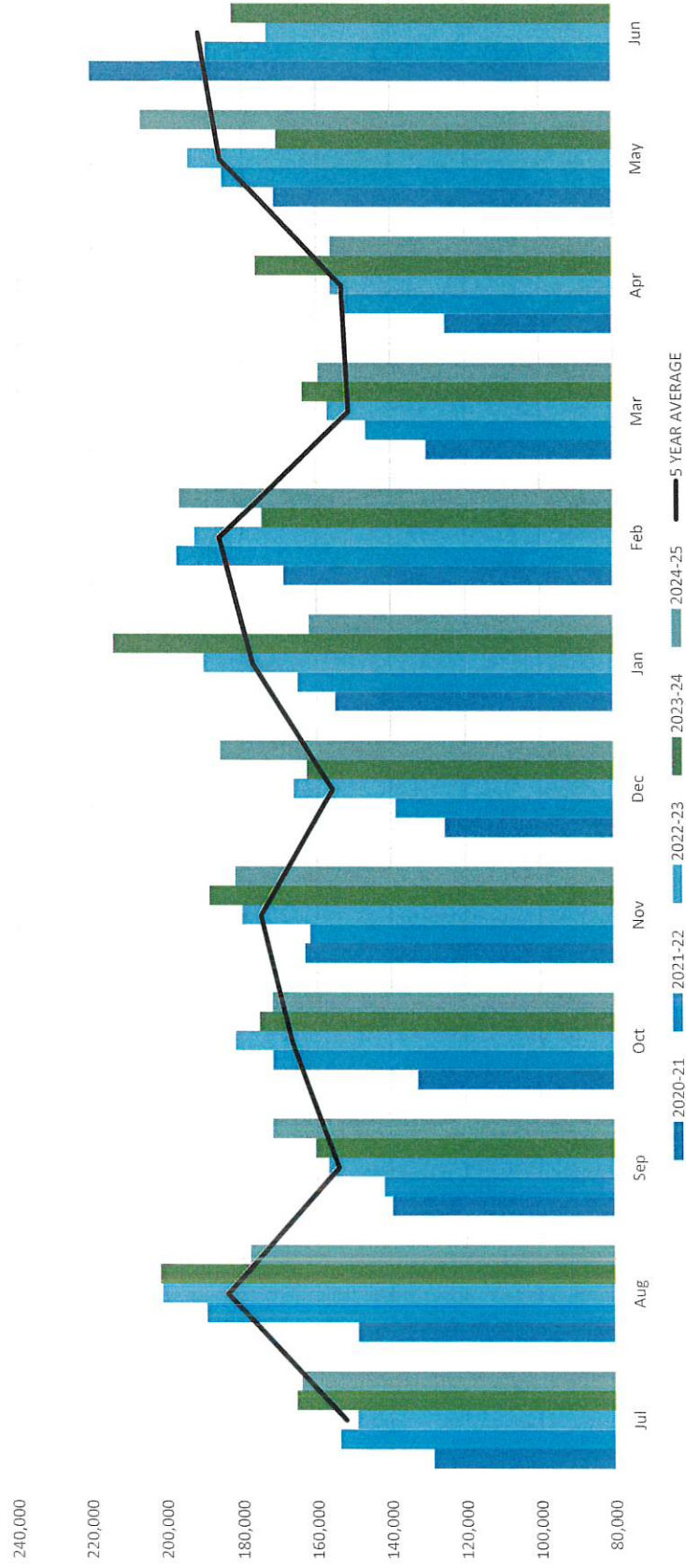
Budgeted General Fund and Class C Roads Fund Revenues





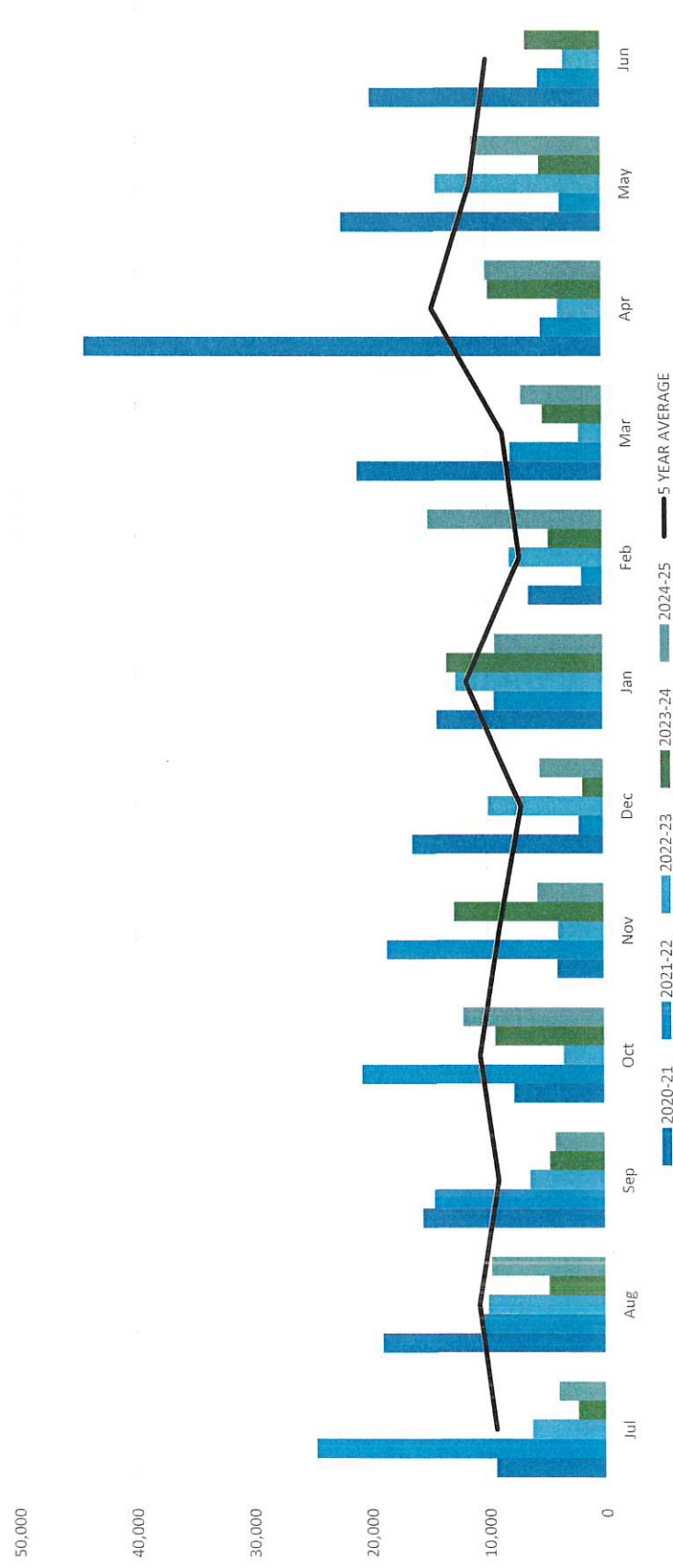
Budgeted General Fund and Class C Roads Fund Expenditures

Monthly Sales & Use Tax Revenue



AVERAGE IS CALCULATED FROM THE LAST 5 YEARS

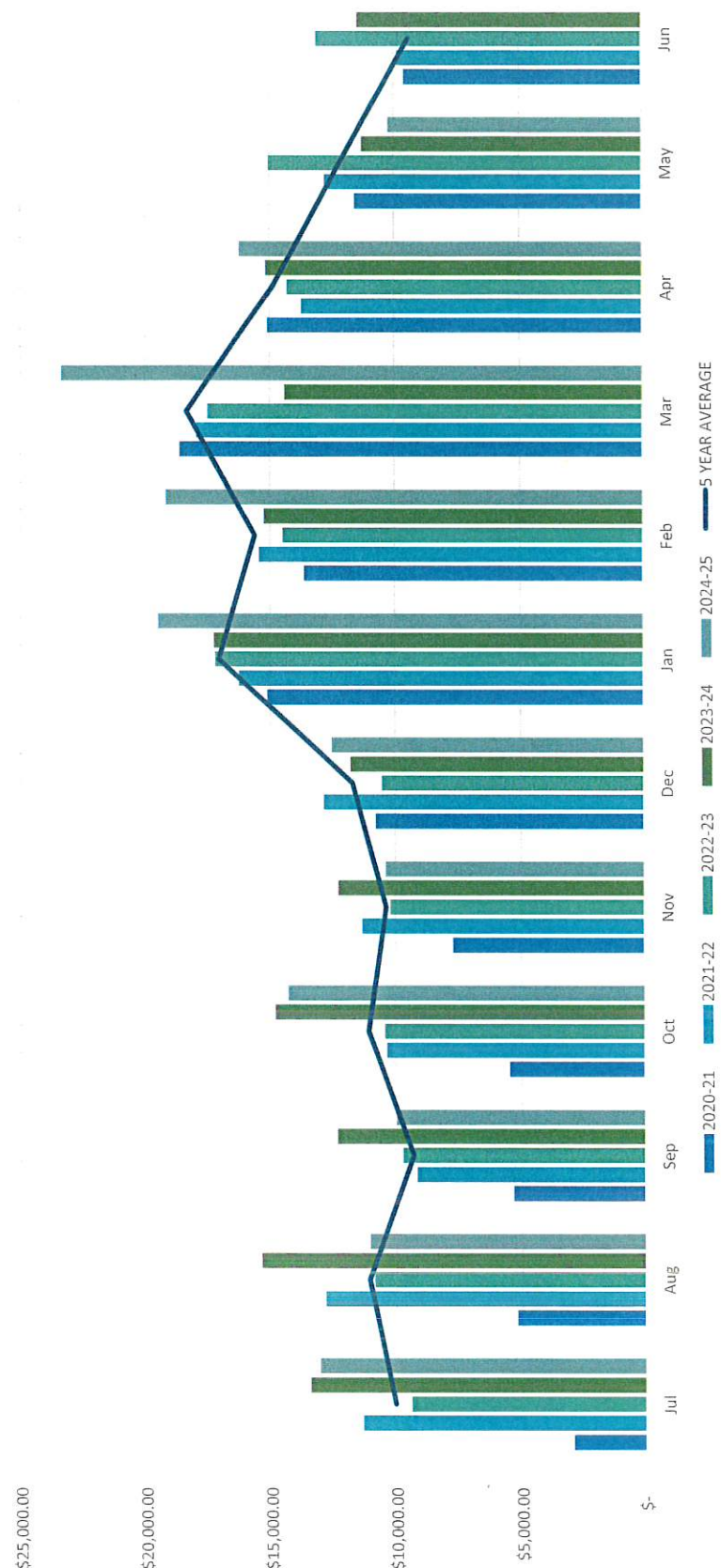
Monthly Building Permit Revenue



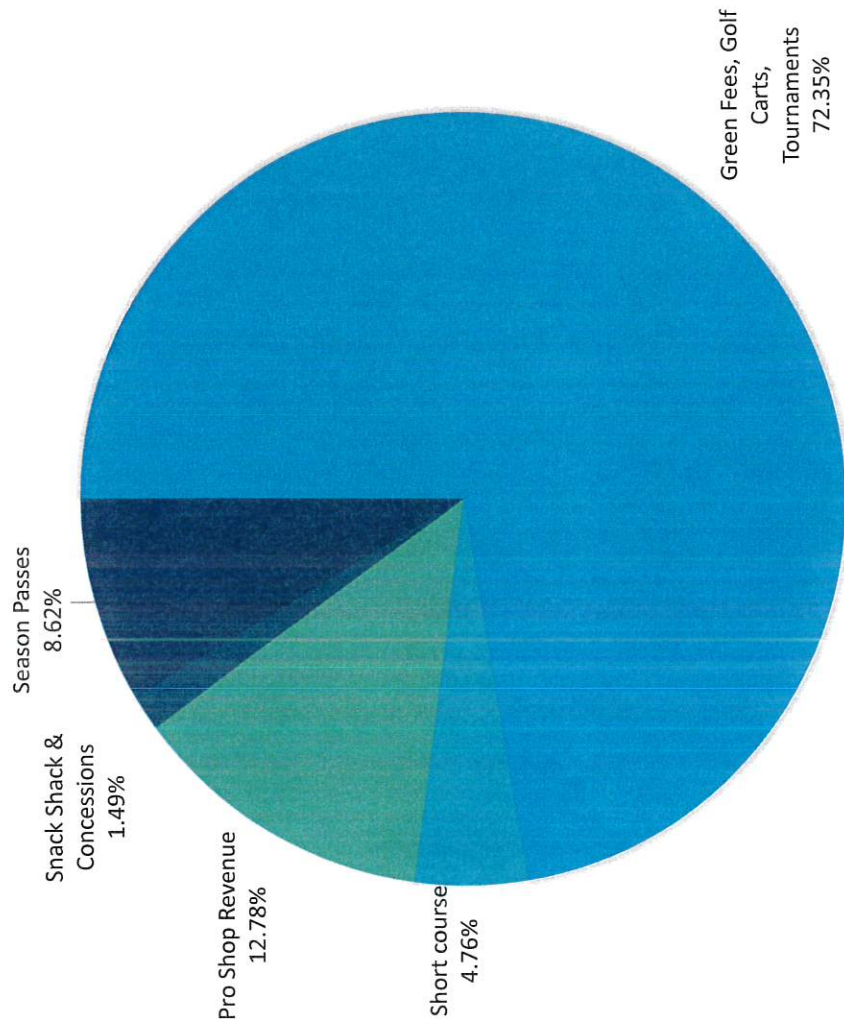
NOTE: AVERAGE IS CALCULATED FROM THE LAST 5 YEARS

The chart displays monthly revenue data for five academic years. The y-axis represents revenue in dollars, ranging from \$0 to \$25,000.00. The x-axis lists the months from July to June. The legend indicates that the bars represent the following years: 2020-21 (dark blue), 2021-22 (medium blue), 2022-23 (teal), 2023-24 (green), and 2024-25 (light green). The dark blue line represents the 5-year average.

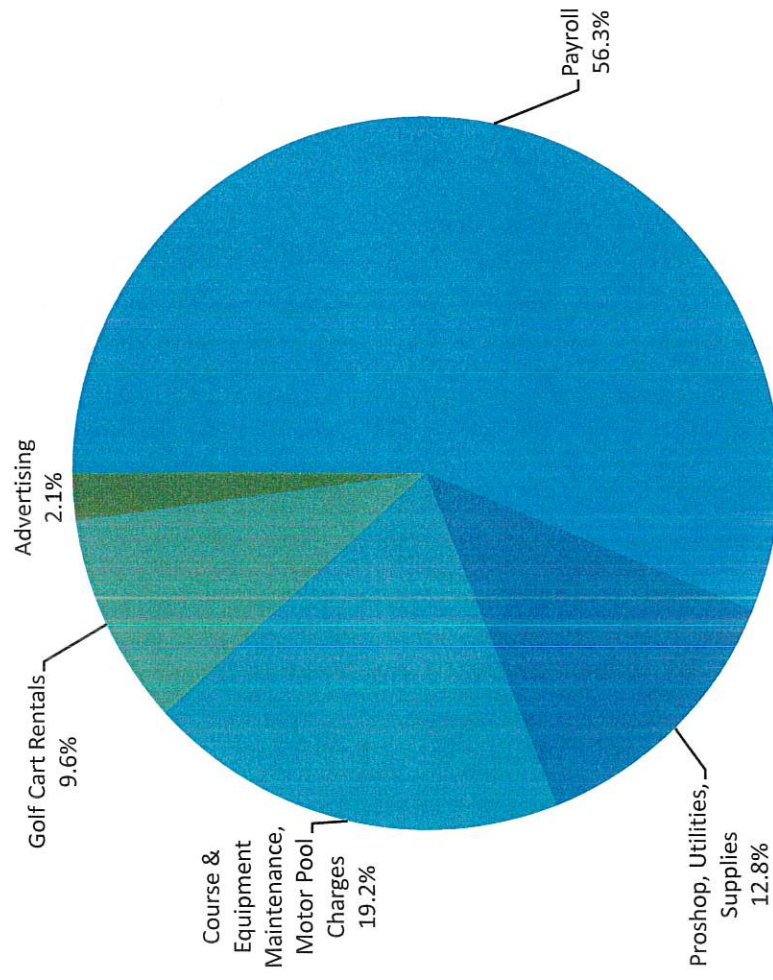
Month	2020-21	2021-22	2022-23	2023-24	2024-25	5 YEAR AVERAGE
Jul	\$1,000.00	\$14,000.00	\$12,000.00	\$16,000.00	\$16,000.00	\$11,000.00
Aug	\$4,000.00	\$13,000.00	\$13,000.00	\$16,000.00	\$16,000.00	\$11,000.00
Sep	\$5,000.00	\$12,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$11,000.00
Oct	\$4,000.00	\$12,000.00	\$12,000.00	\$13,000.00	\$13,000.00	\$11,000.00
Nov	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$11,000.00
Dec	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$11,000.00
Jan	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$11,000.00
Feb	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$11,000.00
Mar	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$11,000.00
Apr	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$11,000.00
May	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$11,000.00
Jun	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$11,000.00



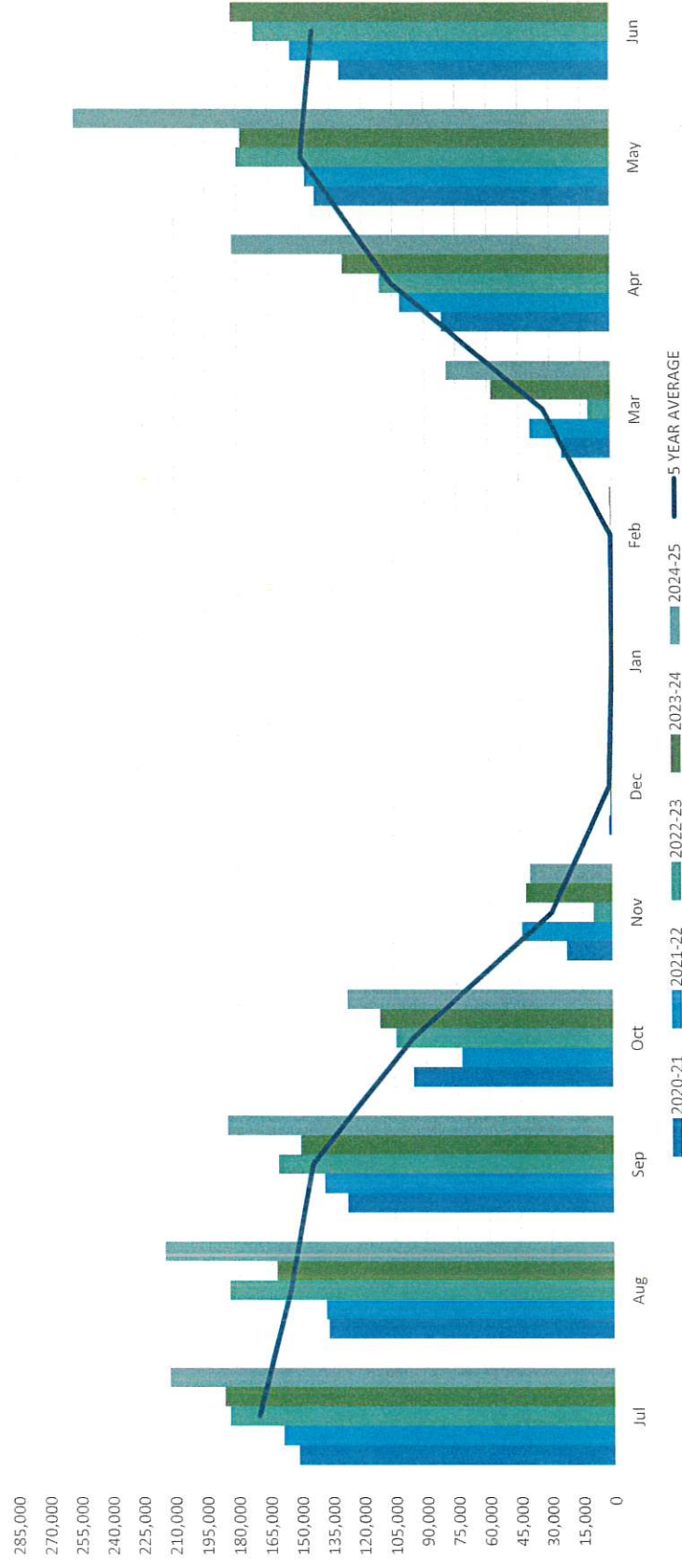
Golf Fund Revenues Budget



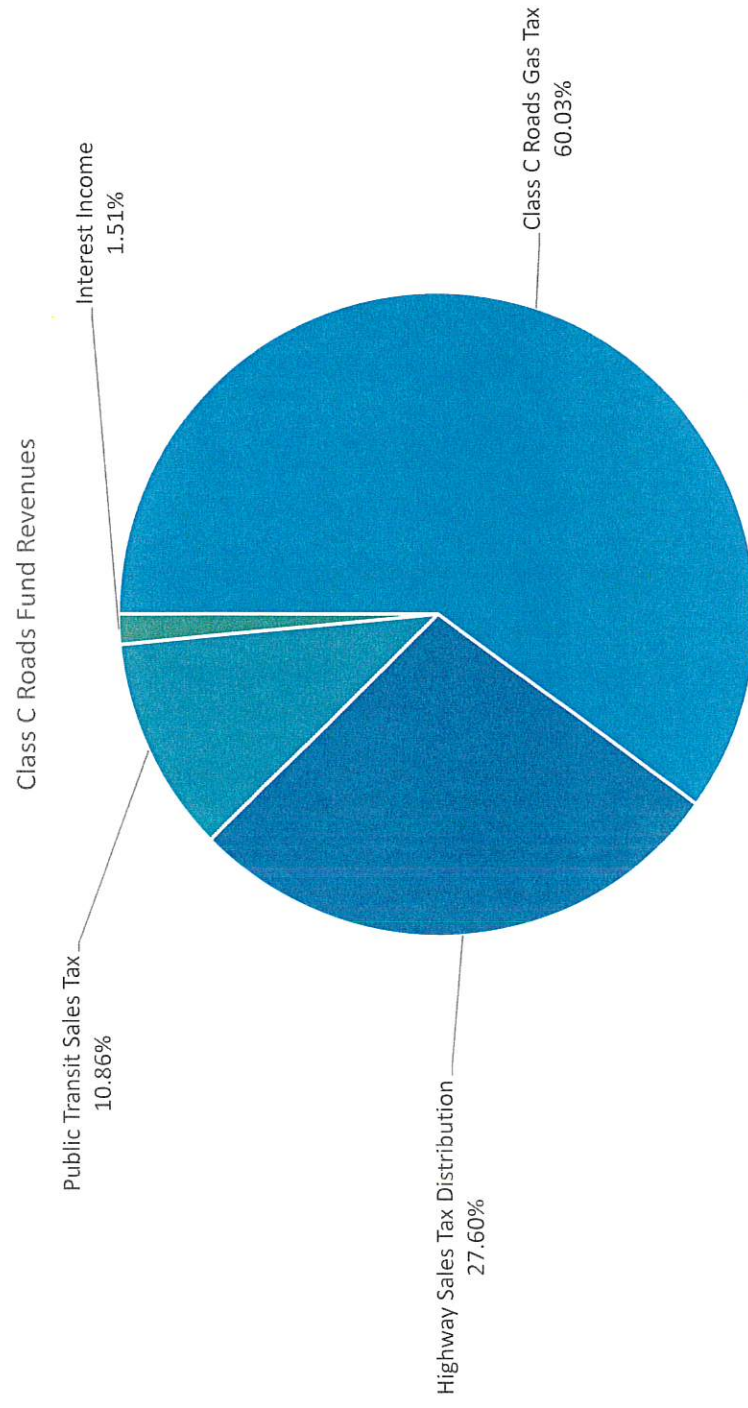
Golf Fund Expenditures Budget

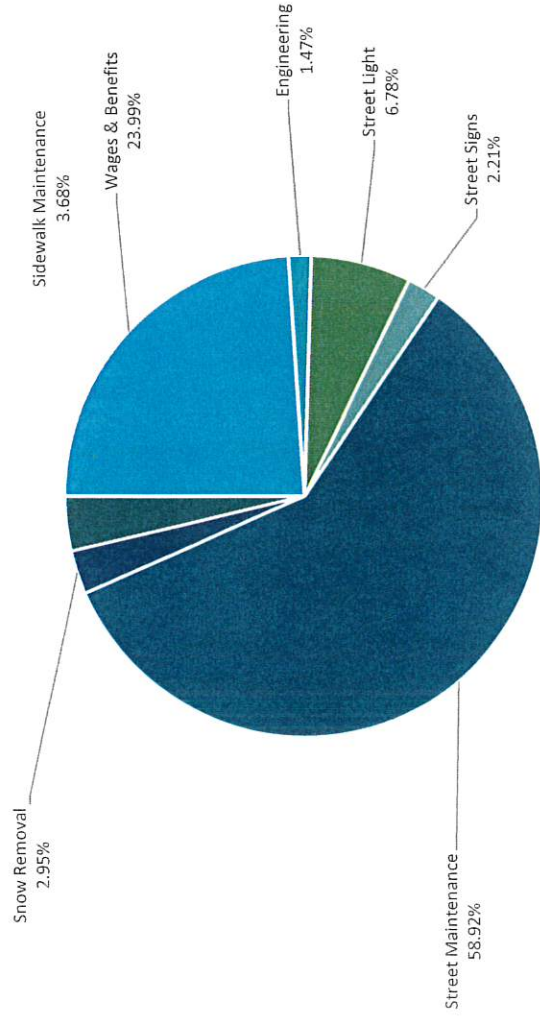


Monthly Revenue from Green Fees



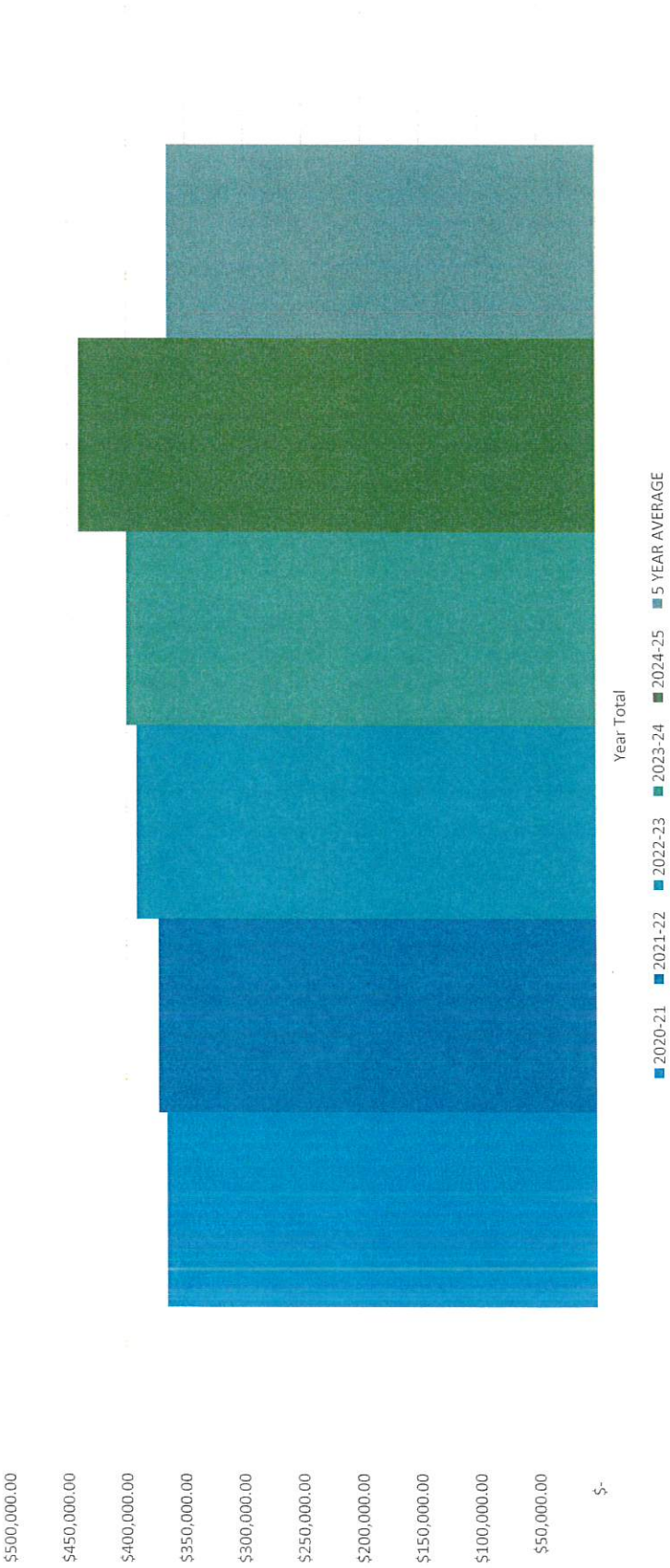
NOTE: AVERAGE IS CALCULATED FROM THE LAST 5 YEARS

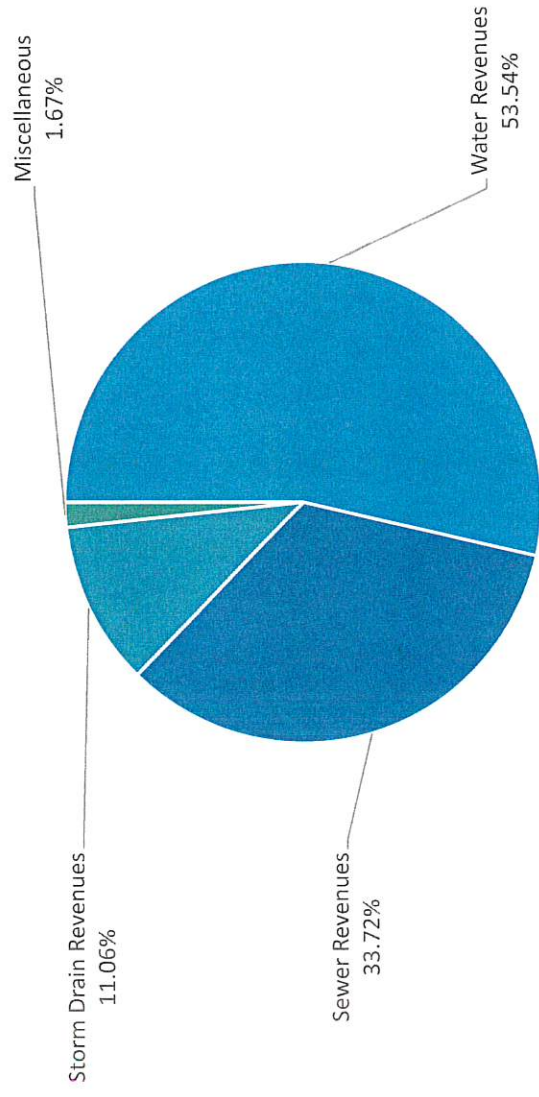




Class C Road Fund Expenditures

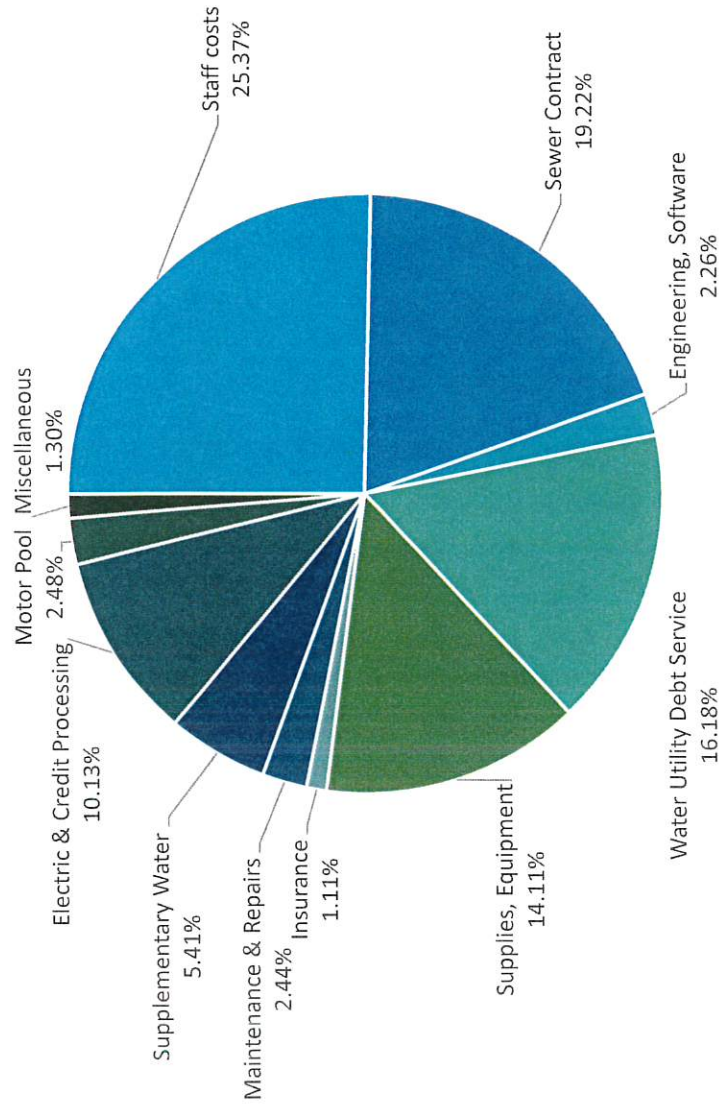
Class C Roads Gas Tax Distribution





Water & Sewer Fund Revenues





Water & Sewer Fund Budgeted Expenses

Budgeted Revenue Highlights

City staff recommend three-year average for revenues that subject to volatility

Property tax revenue operating amount is flat

Local sales tax revenues fund 35% of the General fund and Class C Road budgets combined and are expected to be flat

Approximate distribution 70% population based and point-of-sale distribution 30%

Golf transfer of \$40k, passport \$25k, cell tower leasing \$26k contributing to General fund

Fee increases to offset higher contractual amounts for garbage, public safety, and electric.

Golf demand continues to trend revenues higher

Gas tax revenues continue to trend higher

Golf Debt Levy \$57k less than allowed property tax levy

- \$50k+ Public safety contractual increases for fire, police, and dispatch
- \$25k set aside to study public safety preferences and funding methodology
- Community services director 90% allocation move to Golf fund from 75%
- 30k+ in cuts to seasonal park staff funding and other city council and staff line items like training
- Waste management 4.9% contractual increase and North Pointe Solid Waste 6% \$20k
- Compensation staff and city council increase 3%
- Library reimbursement remains at \$60 with sales tax revenue bump from May distributions
- Golf improvements—irrigation replacement plans finalized, nursery green, and potential golf simulator after analysis presented
- Road maintenance for various roads—crack seal, bond matrix and HA5 preventative treatments \$400k
- Capital projects fund—council chambers this summer and fall \$400k, Harvey Boulevard widening project \$270k, and Mesquite park playground spring 2026 \$250k
- Water and Sewer fund—vacuum truck \$616k and trailer 16k, secondary water meter
- Motor pool fund—two pickups and one dump truck replacements \$140k

Budgeted Expenditure Highlights

GENERAL FUND REVENUES

TAX REVENUE		FY2023	FY2024	FY2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-31-100	Property Tax	\$751,805	\$756,738	\$761,465	\$763,995	\$2,530
10-31-150	Motor Vehicle Tax	\$61,478	\$62,350	\$60,000	\$60,000	\$0
10-31-200	Delinquent Tax	\$27,620	\$34,881	\$30,000	\$30,000	\$0
10-31-250	Penalty & Interest	\$1,747	\$3,491	\$2,000	\$2,000	\$0
10-31-275	Fees in Lieu of Taxes	\$3,138	\$736	\$3,000	\$3,000	\$0
10-31-300	Sales & Use Tax	\$2,099,237	\$2,110,675	\$2,115,000	\$2,108,000	(\$7,000)
10-31-400	Franchise Tax	\$486,463	\$478,684	\$495,000	\$495,000	\$0
10-31-500	Telecom Tax	\$25,431	\$26,062	\$25,000	\$24,000	(\$1,000)
		\$3,456,918	\$3,473,618	\$3,491,465	\$3,485,995	(\$5,470)

LICENSES & PERMITS		FY2023	FY2024	FY2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-32-190	Business License	\$13,350	\$14,941	\$15,000	\$15,000	\$0
10-32-200	Building Permits	\$84,925	\$81,110	\$84,000	\$75,000	(\$9,000)
10-32-210	Plan Check Fees	\$53,271	\$44,036	\$30,000	\$28,000	(\$2,000)
10-32-260	Miscellaneous Inspection Fees	\$9,147	\$3,771	\$2,000	\$2,000	\$0
		\$160,693	\$143,858	\$131,000	\$120,000	(\$11,000)

INTERGOVERNMENTAL REVENUE		FY2023	FY2024	FY2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-33-401	District/County/State Court Split	\$11,402	\$15,788	\$13,000	\$13,000	\$0
10-33-475	Forestry Grant	\$10,388	\$0	\$0	\$0	\$0
		\$21,789	\$15,788	\$13,000	\$13,000	\$0

CHARGES FOR SERVICES		FY2023	FY2024	FY2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-34-110	Garbage Fees	\$458,065	\$469,106	\$495,500	\$523,000	\$27,500
10-34-120	Recycling Fees	\$174,467	\$175,257	\$208,000	\$186,000	(\$22,000)
10-34-200	Penalty Fees-Non-Utility	\$18,818	\$0	\$0	\$0	\$0
10-34-300	Processing, Printing & Postage Fees	\$190	\$19,063	\$19,000	\$19,000	\$0
10-34-310	Land-Use Application Fees	\$0	\$160	\$0	\$0	\$0
10-34-325	Passport Fees	\$152,767	\$164,817	\$150,000	\$175,000	\$25,000
10-34-350	Zoning Violation Fees	\$3,363	\$522	\$0	\$0	\$0
10-34-450	AF Public Safety Contract Fees	\$0	\$0	\$302,000	\$335,000	\$33,000
		\$807,670	\$828,924	\$1,174,500	\$1,238,000	\$63,500

RECREATION & CULTURE REVENUE		FY2023	FY2024	FY2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-35-100	Family Festival Income	\$45,020	\$53,667	\$50,000	\$50,000	\$0
10-35-105	Youth City Council Fundraisers	\$113	\$207	\$0	\$0	\$0
10-35-110	Recreation Programs	\$209,442	\$208,661	\$195,000	\$200,000	\$5,000
10-35-111	Recreation & Cultural Classes	\$7,435	\$16,252	\$26,000	\$21,000	(\$5,000)
10-35-112	Event Center Rentals	\$300,474	\$328,158	\$0	\$0	\$0
10-35-120	Park Concessions	\$9,718	\$12,185	\$5,000	\$5,500	\$500
10-35-121	Cell Tower Leasing	\$0	\$0	\$2,000	\$26,000	\$24,000
10-35-130	Park Reservations	\$10,167	\$23,499	\$20,000	\$25,000	\$5,000
		\$582,369	\$642,628	\$298,000	\$327,500	\$29,500

MISCELLANEOUS REVENUE		FY2023	FY2024	FY2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-36-100	Interest Income	\$58,754	\$64,526	\$45,000	\$40,000	(\$5,000)
10-36-500	Construction Bond Forfeiture	\$0	\$8,000	\$0	\$0	\$0
10-36-700	Sale of Capital Assets	\$0	\$35,000	\$0	\$0	\$0
10-36-900	Other Income	\$33,344	\$32,776	\$50,000	\$33,000	(\$17,000)
10-XX-XXX	Drawdown of reserves	\$0	\$0	\$0	\$0	\$0
10-36-902	Transfer in from Water & Sewer	\$0	\$0	\$0	\$0	\$0
10-36-903	Transfer in from Capital Projects	\$15,000	\$15,000	\$27,000	\$15,000	(\$12,000)
10-36-903	Transfer in from Golf	\$0	\$0	\$0	\$40,000	\$40,000
		\$107,098	\$155,302	\$122,000	\$128,000	\$6,000

GRAND TOTALS		\$5,136,536	\$5,260,118	\$5,229,965	\$5,312,495	\$82,530
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GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT EXPENDITURES		FY 2023	FY 2024	FY 2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-40-200	Materials & Supplies	\$9,205	\$8,446	\$9,000	\$9,000	\$0
10-40-210	Membership Dues	\$14,448	\$14,346	\$17,000	\$18,000	\$1,000
10-40-211	Continuing Education	\$4,929	\$4,148	\$3,000	\$3,500	\$500
10-40-220	Newsletter/Utility Billing	\$19,384	\$19,140	\$18,000	\$18,500	\$500
10-40-221	Legal Advertising	\$0	\$0	\$0	\$1,200	\$1,200
10-40-240	Computer/IT Expenses	\$14,231	\$13,708	\$7,500	\$7,500	\$0
10-40-250	Repairs & Maintenance	\$9,847	\$32,718	\$13,000	\$13,500	\$500
10-40-260	Office Equipment	\$7,882	\$6,766	\$8,500	\$8,500	\$0
10-40-275	Motor Pool Charges	\$7,800	\$8,500	\$9,782	\$10,371	\$589
10-40-280	Utilities	\$17,092	\$17,024	\$20,000	\$22,000	\$2,000
10-40-281	Postage	\$12,438	\$13,167	\$13,200	\$13,500	\$300
10-40-290	Communications/Telephone	\$5,780	\$6,641	\$7,000	\$7,000	\$0
10-40-305	Legal Services	\$83,751	\$114,917	\$115,000	\$120,000	\$5,000
10-40-315	Auditing Services	\$14,000	\$14,000	\$14,000	\$14,000	\$0
10-40-330	Professional/Technical	\$32,944	\$45,867	\$50,000	\$50,000	\$0
10-40-350	Other Events	\$4,275	\$4,495	\$5,000	\$5,000	\$0
10-40-510	Insurance	\$31,126	\$32,654	\$36,000	\$41,100	\$5,100
10-40-XXX	Welfare-Homeless	\$0	\$0	\$0	\$1,000	\$1,000
10-40-975	Bad Debt	\$60	\$14	\$750	\$750	\$0
		\$289,193	\$356,550	\$346,732	\$364,421	\$17,689

MAYOR/COUNCIL EXPENDITURES		FY 2023	FY 2024	FY 2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-41-110	Salary & Wages (FT)	\$57,102	\$58,845	\$67,245	\$69,262	\$2,017
10-41-115	Planning Commission	\$2,850	\$3,825	\$4,000	\$4,600	\$600
10-41-150	Employee Benefits	\$4,873	\$5,722	\$6,917	\$7,120	\$203
10-41-200	Materials & Supplies	\$259	\$439	\$200	\$200	\$0
10-41-211	Continuing Education	\$5,566	\$6,010	\$6,000	\$6,500	\$500
10-41-212	Uniforms/Clothing/PPE	\$20	\$22	\$750	\$750	\$0
10-41-213	Water & Food Supplies	\$518	\$1,113	\$1,000	\$1,100	\$100
10-41-290	Communications/Telephone	\$6,213	\$6,300	\$6,300	\$6,300	\$0
		\$77,401	\$82,277	\$92,412	\$95,832	\$3,420

ADMINISTRATIVE SERVICES EXPENDITURES		FY 2023	FY 2024	FY 2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-44-110	Salary & Wages (FT)	\$145,266	\$162,838	\$181,072	\$186,378	\$5,306
10-44-111	Overtime	\$41	\$612	\$827	\$852	\$25
10-44-120	Salary & Wages (PT)	\$39,186	\$47,003	\$43,305	\$44,524	\$1,220
10-44-150	Employee Benefits	\$70,048	\$75,694	\$80,152	\$80,234	\$83
10-44-210	Membership Dues	\$981	\$937	\$1,000	\$150	(\$850)
10-44-211	Continuing Education	\$1,558	\$2,483	\$3,600	\$3,600	\$0
10-44-212	Uniforms/Clothing/PPE	\$237	\$151	\$800	\$800	\$0
10-44-213	Water & Food Supplies	\$847	\$942	\$1,200	\$1,100	(\$100)
10-44-290	Communications/Telephone	\$480	\$480	\$800	\$800	\$0
		\$258,644	\$291,139	\$312,755	\$318,438	\$5,683

ADMINISTRATIVE SERVICES - RECORDER		FY 2023	FY 2024	FY 2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-45-110	Salary & Wages (FT)	\$55,452	\$60,056	\$65,005	\$66,906	\$1,901
10-45-111	Overtime	\$0	\$599	\$1,083	\$1,116	\$33
10-45-150	Employee Benefits	\$21,125	\$23,537	\$26,291	\$26,399	\$108
10-45-200	Materials & Supplies	\$322	\$390	\$500	\$6,000	\$5,500
10-45-210	Membership Dues	\$585	\$775	\$800	\$900	\$100
10-45-211	Continuing Education	\$2,186	\$2,560	\$2,500	\$3,000	\$500
10-45-212	Uniforms/Clothing/PPE	\$0	\$0	\$200	\$200	\$0
10-45-213	Water & Food Supplies	\$138	\$136	\$100	\$100	\$0
10-45-215	Contract Labor	\$6,066	\$5,306	\$6,000	\$500	(\$5,500)
10-45-250	City Code	\$3,082	\$2,458	\$2,500	\$2,500	\$0
10-45-400	Election Expenses	\$0	\$14,013	\$0	\$30,000	\$30,000
		\$88,955	\$109,831	\$104,979	\$137,620	\$32,641

FINANCE DEPARTMENT EXPENDITURES	FY 2023	FY 2024	FY 2025	FY 2026	CHANGE
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FINANCE DEPARTMENT EXPENDITURES

	ACTUAL	ACTUAL	PROJECTED	BUDGET	CHANGE
10-50-110 Salary & Wages (FT)	\$134,384	\$145,255	\$131,150	\$134,981	\$3,830
10-50-111 Overtime	\$0	\$0	\$996	\$1,031	\$35
10-50-120 Salary & Wages (PT)	\$1,346	\$635	\$1,300	\$912	(\$388)
10-50-150 Employee Benefits	\$67,580	\$76,044	\$73,918	\$75,012	\$1,095
10-50-200 Materials & Supplies	\$865	\$826	\$1,500	\$1,500	\$0
10-50-210 Membership Dues	\$233	\$195	\$300	\$300	\$0
10-50-211 Continuing Education	\$2,681	\$2,084	\$4,000	\$3,000	(\$1,000)
10-50-212 Uniforms/Clothing/PPE	\$554	\$530	\$300	\$300	\$0
10-50-213 Water & Food Supplies	\$181	\$136	\$400	\$400	\$0
10-50-290 Communications/Telephone	\$790	\$1,051	\$1,000	\$1,000	\$0
	\$208,612	\$226,756	\$214,864	\$218,436	\$3,572

PUBLIC SAFETY EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
10-55-280 Utilities	\$13,956	\$6,398	\$7,000	\$7,000	\$0
10-55-300 Fire Services	\$731,915	\$788,636	\$1,200,000	\$1,223,168	\$23,168
10-55-400 Police Services	\$566,534	\$577,865	\$990,000	\$1,009,800	\$19,800
10-55-450 Dispatch Fees	\$33,960	\$44,862	\$58,290	\$63,012	\$4,722
10-55-500 Crossing Guard Expenses	\$11,006	\$12,659	\$14,000	\$16,760	\$2,760
10-55-600 Animal Control	\$4,748	\$7,848	\$7,500	\$7,600	\$100
10-55-700 Other Public Safety	\$0	\$0	\$0	\$25,000	\$25,000
10-55-975 Bad Debt - Paramedic Fee	\$0	\$0	\$0	\$0	\$0
	\$1,362,119	\$1,438,267	\$2,276,790	\$2,352,339	\$75,549

COMMUNITY DEVELOPMENT/BUILDING & ZONING EXPEN

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
10-60-110 Salary & Wages (FT)	\$40,152	\$0	\$31,931	\$32,853	\$922
10-60-120 Salary & Wages (PT)	\$92,376	\$67,069	\$12,307	\$6,230	(\$6,077)
10-60-150 Employee Benefits	\$18,106	\$6,207	\$14,853	\$13,177	(\$1,675)
10-60-200 Materials & Supplies	\$685	\$605	\$1,000	\$500	(\$500)
10-60-210 Membership Dues	\$225	\$50	\$300	\$250	(\$50)
10-60-211 Continuing Education	\$1,702	\$1,728	\$3,000	\$3,000	\$0
10-60-212 Uniforms/Clothing/PPE	\$338	\$106	\$600	\$300	(\$300)
10-60-213 Water & Food Supplies	\$467	\$214	\$500	\$500	\$0
10-60-215 Contract Labor	\$34,087	\$39,646	\$26,000	\$35,000	\$9,000
10-60-265 Tools & Equipment	\$0	\$8	\$200	\$100	(\$100)
10-60-275 Motor Pool Charges	\$7,800	\$8,047	\$8,047	\$7,747	(\$300)
10-60-290 Communications/Telephone	\$441	\$650	\$1,000	\$1,000	\$0
10-60-310 Engineering	\$55,290	\$40,860	\$20,000	\$15,000	(\$5,000)
10-60-330 Professional & Technical	\$4,398	\$4,606	\$4,400	\$4,400	\$0
	\$256,066	\$169,795	\$124,137	\$120,057	(\$4,080)

PUBLIC WORKS EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
10-61-110 Salary & Wages (FT)	\$82,683	\$76,353	\$45,266	\$55,251	\$9,985
10-61-111 Overtime	\$2,653	\$3,913	\$1,247	\$1,677	\$430
10-61-120 Salary & Wages (PT)	\$3,410	\$289	\$7,682	\$5,500	(\$2,182)
10-61-150 Employee Benefits	\$48,949	\$43,826	\$31,778	\$40,349	\$8,571
10-61-200 Materials & Supplies	\$3,101	\$4,205	\$3,000	\$3,000	\$0
10-61-210 Membership Dues	\$30	\$232	\$500	\$500	\$0
10-61-211 Continuing Education	\$2,285	\$1,831	\$3,300	\$3,300	\$0
10-61-212 Uniforms/Clothing/PPE	\$2,305	\$3,496	\$2,500	\$2,500	\$0
10-61-213 Water & Food Supplies	\$978	\$975	\$750	\$750	\$0
10-61-265 Tools & Equipment	\$4,961	\$4,193	\$3,000	\$3,000	\$0
10-61-275 Motor Pool Charges	\$61,174	\$82,175	\$0	\$0	\$0
10-61-290 Communications/Telephone	\$1,436	\$1,311	\$1,600	\$1,600	\$0
10-61-310 Engineering Services	\$23,194	\$15,698	\$15,000	\$15,000	\$0
10-61-330 Professional Services	\$0	\$0	\$5,500	\$5,500	\$0
	\$237,159	\$238,495	\$121,123	\$137,927	\$16,805

SOLID WASTE EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
10-63-300 Solid Waste Services	\$399,016	\$429,776	\$440,000	\$460,000	\$20,000
10-63-400 Recycling	\$123,000	\$154,792	\$175,000	\$162,000	(\$13,000)
10-63-975 Bad Debt	\$2,001	\$522	\$1,000	\$1,000	\$0
	\$524,017	\$585,091	\$616,000	\$623,000	\$7,000

PARKS EXPENDITURES		FY 2023	FY 2024	FY 2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-64-110	Salary & Wages (FT)	\$61,294	\$78,498	\$144,506	\$148,657	\$4,151
10-64-111	Overtime	\$998	\$4,153	\$0	\$0	\$0
10-64-120	Salary & Wages (PT)	\$69,676	\$77,292	\$80,000	\$82,538	\$2,538
10-64-150	Employee Benefits	\$34,124	\$55,281	\$95,000	\$100,067	\$5,067
10-64-210	Membership Dues	\$113	\$150	\$200	\$200	\$0
10-64-211	Continuing Education	\$3,215	\$1,430	\$3,500	\$3,500	\$0
10-64-212	Uniforms/Clothing/PPE	\$2,206	\$1,856	\$2,300	\$2,400	\$100
10-64-213	Water & Food Supplies	\$263	\$284	\$600	\$600	\$0
10-64-230	Tree pruning, supplies, planning	\$45,343	\$36,743	\$37,000	\$37,000	\$0
10-64-240	Park Supplies & Maintenance	\$79,092	\$86,713	\$140,000	\$95,000	(\$45,000)
10-64-245	Beautification Committee	\$4,761	\$4,100	\$1,000	\$1,000	\$0
10-64-250	Utilities	\$18,750	\$20,238	\$24,000	\$27,000	\$3,000
10-64-265	Tools & Equipment	\$6,357	\$5,107	\$5,500	\$5,500	\$0
10-64-275	Motor Pool	\$5,387	\$5,387	\$5,387	\$28,800	\$23,413
10-64-290	Communications & Telephone	\$464	\$496	\$1,200	\$1,300	\$100
		\$332,044	\$377,730	\$540,193	\$533,562	(\$6,631)

COMMUNITY SERVICES		FY 2023	FY 2024	FY 2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-65-110	Salary & Wages (FT)	\$80,766	\$85,981	\$28,162	\$11,592	(\$16,570)
10-65-120	Salary & Wages (PT)	\$129,332	\$138,216	\$65,000	\$67,691	\$2,691
10-65-150	Employee Benefits	\$50,042	\$52,464	\$17,492	\$15,678	(\$1,814)
10-65-200	Materials & Supplies	\$26,366	\$30,561	\$300	\$300	\$0
10-65-210	Membership Dues	\$388	\$270	\$400	\$400	\$0
10-65-211	Continuing Education	\$135	\$0	\$1,000	\$500	(\$500)
10-65-212	Uniforms/Clothing/PPE	\$1,163	\$556	\$1,250	\$1,250	\$0
10-65-213	Water & Food Supplies	\$286	\$275	\$300	\$300	\$0
10-65-250	Utilities	\$26,681	\$27,486	\$0	\$0	\$0
10-65-275	Motor Pool Charges	\$10,000	\$10,167	\$10,667	\$10,246	(\$421)
10-65-290	Communications/Telephone	\$1,816	\$2,227	\$700	\$700	\$0
10-65-300	Recreation & Cultural Classes	\$13,317	\$19,558	\$28,000	\$25,000	(\$3,000)
10-65-400	Recreation Programs	\$66,624	\$82,993	\$75,000	\$76,000	\$1,000
10-65-401	Recreation Equipment	\$2,628	\$1,238	\$2,500	\$2,000	(\$500)
10-65-500	Library Expenses	\$17,070	\$23,400	\$24,000	\$24,000	\$0
10-65-550	Credit Card Fees	\$12,409	\$15,348	\$13,000	\$13,000	\$0
10-65-600	Family Festival Celebration	\$82,359	\$90,480	\$96,000	\$96,500	\$500
10-65-601	Cultural Events--Creekside Theater	\$15,248	\$15,144	\$15,000	\$15,000	\$0
10-65-602	Holiday events	\$1,246	\$2,562	\$15,000	\$10,000	(\$5,000)
10-65-605	Youth City Council	\$4,280	\$1,173	\$3,000	\$3,000	\$0
10-65-606	Community Outreach	\$0	\$0	\$2,000	\$2,000	\$0
10-65-610	Advertising	\$1,347	\$2,660	\$0	\$0	\$0
10-65-615	Insurance	\$1,743	\$1,829	\$0	\$0	\$0
10-65-620	Building Maintenance	\$29,929	\$33,563	\$0	\$5,000	\$5,000
		\$575,174	\$638,151	\$398,772	\$380,158	(\$18,614)

TRANSFERS OUT		FY 2023	FY 2024	FY 2025	FY 2026	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-69-910	Transfer to Capital Projects Fund	\$1,100,000	\$600,000	\$0	\$0	\$0
10-69-917	Transfer to Class C Roads fund	\$0	\$0	\$0	\$0	\$0
		\$1,100,000	\$600,000	\$0	\$0	\$0

GRAND TOTALS	\$5,309,383	\$5,114,084	\$5,148,757	\$5,281,790	\$133,034
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NET TOTALS	\$172,847	\$146,034	\$81,208	\$30,705	
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ESTIMATED FUND BALANCE		FY 2026
		BUDGET
Estimated Beginning Fund Bal		\$1,000,000
Projected Revenue over Expenditures		\$30,705
Potential Drawdowns from One-Time Capital Project Expenditures		\$0
Remaining Unrestricted Fund Balance		\$1,030,705

GOLF FUND REVENUES

GOLF REVENUE		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
20-30-100	Green Fees	\$1,117,833	\$1,203,443	\$1,478,000	\$1,266,000	(\$212,000)
20-30-300	Short course	\$606	\$91,529	\$80,000	\$80,000	\$0
20-30-400	Pro Shop Revenue	\$175,998	\$240,793	\$194,000	\$205,000	\$11,000
20-30-450	Golf Simulator	\$0	\$0	\$0	\$0	\$0
20-30-500	Snack Shack & Concessions	\$22,172	\$30,734	\$25,000	\$25,000	\$0
20-30-600	Season Passes	\$151,676	\$213,888	\$145,000	\$145,000	\$0
20-30-700	Event Rentals	\$0	\$0	\$325,000	\$322,000	(\$3,000)
20-30-750	Event Center Concessions	\$0	\$0	\$3,500	\$3,500	\$0
20-30-800	Other Income	\$280	\$75,000	\$0	\$0	\$0
20-30-900	Interest Income	\$16,704	\$13,840	\$5,000	\$5,000	\$0
20-XX-XXX	Fund Balance Drawdown Appropriated	\$0	\$0	\$0	\$340,000	\$340,000
20-35-300	Transfer from Other Funds	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL		\$1,485,269	\$1,869,227	\$2,255,500	\$2,391,500	\$136,000

GOLF EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
20-42-110	Salary & Wages (FT) Events	\$0	\$0	\$27,112	\$34,432	\$7,320
20-42-120	Salary & Wages (PT) Events	\$0	\$0	\$93,000	\$98,281	\$5,281
20-42-150	Employee Benefits Events	\$0	\$0	\$25,172	\$37,165	\$11,992
20-42-200	Materials & Supplies Events	\$0	\$0	\$26,000	\$26,000	\$0
20-42-211	Continuing Education	\$0	\$0	\$1,000	\$1,000	\$0
20-42-212	Uniforms/Clothing/PPE	\$0	\$0	\$500	\$500	\$0
20-42-213	Water & Food Supplies	\$0	\$0	\$500	\$500	\$0
20-42-250	Utilities Events	\$0	\$0	\$32,000	\$34,000	\$2,000
20-42-290	Communications/Telephone Events	\$0	\$0	\$600	\$600	\$0
20-42-550	Credit Card Fees Events	\$0	\$0	\$10,000	\$10,000	\$0
20-42-610	Advertising	\$0	\$0	\$1,500	\$1,500	\$0
20-42-615	Insurance	\$0	\$0	\$2,000	\$2,300	\$300
20-42-620	Building Maintenance	\$0	\$0	\$55,000	\$40,000	(\$15,000)
20-43-110	Salary & Wages (FT) Golf	\$266,658	\$290,120	\$364,128	\$385,389	\$21,261
20-43-111	Overtime	\$1,817	\$767	\$500	\$500	\$0
20-43-120	Salary & Wages (PT)**	\$149,515	\$184,293	\$250,480	\$250,480	\$0
20-43-150	Employee Benefits	\$167,829	\$186,651	\$258,068	\$247,810	(\$10,259)
20-43-290	Communications/Telephone	\$3,019	\$3,579	\$3,500	\$3,700	\$200
20-50-100	Practice Area & Pro Shop Supplies	\$8,405	\$7,492	\$10,000	\$10,000	\$0
20-50-200	Utilities	\$59,325	\$60,212	\$66,000	\$72,000	\$6,000
20-50-330	Professional/Technical	\$1,556	\$10,708	\$11,000	\$66,500	\$55,500
20-50-500	Snack Shack & Concessions	\$26,907	\$23,365	\$18,000	\$20,000	\$2,000
20-50-600	Credit Card Expenses	\$41,035	\$45,950	\$42,000	\$42,000	\$0
20-50-700	Pro Shop	\$150,392	\$181,381	\$160,000	\$165,000	\$5,000
20-50-800	Building Maintenance	\$4,562	\$14,526	\$20,000	\$16,000	(\$4,000)
20-60-100	Repairs & Maintenance - Course	\$32,316	\$50,180	\$42,000	\$50,000	\$8,000
20-60-200	Fertilizer & Chemicals	\$40,731	\$38,520	\$45,000	\$45,000	\$0
20-60-300	Water & Pumping Costs	\$16,993	\$13,795	\$19,000	\$21,000	\$2,000
20-60-500	Petroleum & Oil	\$9,930	\$12,495	\$11,000	\$12,000	\$1,000
20-60-600	Equipment Repair & Replacement	\$15,306	\$14,893	\$16,000	\$16,000	\$0
20-60-700	Equipment Rental	\$750	\$2,109	\$1,700	\$1,500	(\$200)
20-60-750	Insurance	\$1,868	\$1,959	\$2,200	\$2,500	\$300
20-60-900	Cart Repair & Replacement	\$10,286	\$11,488	\$4,000	\$8,000	\$4,000
20-60-980	Resident Claims	\$1,577	\$7,599	\$2,000	\$2,000	\$0
20-70-100	Membership Dues	\$822	\$1,082	\$1,200	\$1,200	\$0
20-70-212	Uniforms/Clothing/PPE	\$2,067	\$2,940	\$3,000	\$3,000	\$0
20-70-213	Water & Food Supplies	\$472	\$606	\$700	\$700	\$0
20-70-300	Continuing Education	\$1,035	\$970	\$4,500	\$4,500	\$0
20-70-500	Computers/Phones	\$3,186	\$4,981	\$5,000	\$5,000	\$0
20-70-600	Advertising	\$32,500	\$24,000	\$17,000	\$17,000	\$0
20-80-250	Golf Cart Rental	\$107,380	\$107,380	\$111,000	\$122,000	\$11,000
20-80-275	Motor Pool Charges	\$25,912	\$27,606	\$27,306	\$29,821	\$2,515
20-80-505	Interest Expense--Golf Cart & GPS	\$0	\$0	\$46,000	\$35,000	(\$11,000)
20-80-912	Transfer to Capital Projects Fund	\$300,000	\$250,000	\$0	\$0	\$0
20-80-914	Transfer to General Fund	\$0	\$0	\$0	\$40,000	\$40,000
20-95-202	Capital Outlay	\$204,344	\$201,653	\$50,000	\$400,000	\$350,000
GRAND TOTAL		\$1,688,490	\$1,783,301	\$1,886,667	\$2,381,878	\$495,211

NET TOTAL	\$203,221	\$85,927	\$368,833	\$9,622	\$359,211
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ESTIMATED FUND BALANCE

	FY 2026 BUDGET
Beginning Unrestricted Fund Bal	\$1,000,000
Projected operations	\$9,622
Capital Outlay Drawdown	\$340,000
Remaining Unrestricted Fund Balance	\$669,622

CLASS C ROADS FUND REVENUES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
21-30-100 Class C Roads	\$391,100	\$399,659	\$406,000	\$398,000	(\$8,000)
21-30-110 Highway Sales Tax Distribution	\$182,859	\$183,377	\$184,000	\$183,000	(\$1,000)
21-30-120 Public Transit Sales tax	\$0	\$38,471	\$72,000	\$72,000	\$0
21-30-900 Interest Income	\$32,010	\$32,829	\$10,000	\$10,000	\$0
21-36-900 Other Income	\$51,828	\$0	\$0	\$0	\$0
21-30-801 Transfers in from General Fund	\$0	\$0	\$0	\$0	\$0
21-30-802 Transfers in from Capital Projects Fund	\$0	\$0	\$0	\$0	\$0
	\$657,797	\$654,337	\$672,000	\$663,000	\$9,000

CLASS C ROADS FUND EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
21-62-110 Salary & Wages (FT)	\$83,437	\$75,182	\$113,464	\$92,789	(\$20,676)
21-62-111 Overtime	\$1,855	\$3,913	\$3,542	\$2,895	(\$647)
21-62-120 Salary & Wages (PT)	\$0	\$1,806	\$2,160	\$0	(\$2,160)
21-62-150 Employee Benefits	\$44,245	\$44,422	\$83,048	\$67,176	(\$15,873)
21-62-275 Motor Pool Charges	\$0	\$0	\$40,291	\$28,014	(\$12,277)
21-62-310 Engineering	\$4,582	\$3,343	\$10,000	\$10,000	\$0
21-62-330 Professional Fees	\$211	\$1,565	\$1,600	\$1,800	\$200
21-62-410 Street Light Operation	\$35,194	\$35,322	\$42,000	\$46,000	\$4,000
21-62-415 Street Light Maintenance	\$52,618	\$23,338	\$25,000	\$30,000	\$5,000
21-62-420 Street Signs	\$22,904	\$9,337	\$10,000	\$15,000	\$5,000
21-62-440 Street Maintenance	\$16,099	\$755,259	\$400,000	\$400,000	\$0
21-62-450 Snow Removal	\$15,780	\$20,358	\$15,000	\$20,000	\$5,000
21-62-470 Sidewalk Maintenance	\$11,150	\$24,863	\$11,000	\$25,000	\$14,000
	\$288,076	\$998,708	\$757,106	\$738,674	(\$18,432)
NET TOTALS	\$369,722	\$344,371	\$85,106	\$75,674	\$9,432

ESTIMATED FUND BALANCE

	FY 2026 BUDGET
Beginning Fund Bal	\$500,000
Change in Fund Balance	<u>\$75,674</u>
Remaining Fund Balance	\$424,326

GOLF DEBT SERVICE FUND

DEBT SERVICE REVENUE		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
30-31-102	2012 GO Bond - Property Tax	\$307,514	\$306,585	\$306,000	\$306,000	\$0
30-31-103	Motor Vehicle Tax	\$25,147	\$25,261	\$24,000	\$23,000	(\$1,000)
30-31-104	Delinquent Tax	\$11,298	\$14,132	\$12,000	\$12,000	\$0
30-31-105	Penalty & Interest	\$715	\$1,415	\$500	\$500	\$0
30-36-100	Interest Income	\$2,977	\$3,424	\$0	\$0	\$0
30-35-300	Transfer In	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL		\$347,649	\$350,816	\$342,500	\$341,500	(\$1,000)

DEBT SERVICE EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
30-98-102	2012 GO Bond Principal	\$260,000	\$270,000	\$275,000	\$280,000	\$5,000
30-98-202	2012 GO Bond Interest	\$98,920	\$93,720	\$88,320	\$82,820	(\$5,500)
30-98-795	Trustee Fees	\$350	\$425	\$425	\$425	\$0
GRAND TOTAL		\$359,270	\$364,145	\$363,745	\$363,245	\$500

NET TOTAL	\$11,621	\$13,329	\$21,245	\$21,745	\$500
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ESTIMATED FUND BALANCE		FY 2026 BUDGET
Beginning Fund Bal		\$38,000
Change of Unrestricted Fund Balance		\$21,745
Remaining Fund Balance		\$16,255

CAPITAL PROJECTS FUND REVENUES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
40-30-100 Impact Fees - Park Development	\$6,768	\$2,256	\$4,512	\$0	(\$4,512)
40-30-130 Impact Fees - Public Safety	\$4,046	\$19,964	\$2,413	\$0	(\$2,413)
40-30-140 Impact Fees - Streets	\$38,579	\$47,342	\$2,500	\$0	(\$2,500)
40-30-550 PARC Sales Tax Revenues	\$92,929	\$96,869	\$96,000	\$95,000	(\$1,000)
40-30-600 Interest Income	\$100,450	\$112,483	\$50,000	\$20,000	(\$30,000)
40-30-700 Grant Income	\$19,441	\$21,984	\$0	\$9,000	\$9,000
40-30-750 ARPA Grant	\$596,665	\$0	\$0	\$0	\$0
40-30-801 Transfers in from General Fund	\$1,100,000	\$600,000	\$0	\$0	\$0
40-30-803 Transfers in from Golf Fund	\$300,000	\$250,000	\$30,000	\$0	(\$30,000)
	\$2,258,877	\$1,150,898	\$185,424	\$124,000	(\$61,424)

CAPITAL PROJECTS FUND EXPENDITURES

STREET PROJECTS	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
40-78-781 Harvey Blvd Widening	\$0	\$2,449	\$10,000	\$270,000	\$260,000
40-78-784 Median and Roundabout Improvements	\$57,959	\$0	\$0	\$0	\$0
	\$57,959	\$2,449	\$10,000	\$270,000	\$260,000

PARK PROJECTS	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
40-80-805 Forest Creek Trail	\$0	\$214,342	\$0	\$0	\$0
40-80-824 Park renewal--Mesquite Park	\$1,757,401	\$1,340,559	\$0	\$250,000	\$250,000
	\$1,757,401	\$1,554,900	\$0	\$250,000	\$250,000

MISCELLANEOUS PROJECTS	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
40-95-150 Impact Fee Analysis	\$3,872	\$0	\$0	\$0	\$0
40-95-225 Building Improvements	\$97,404	\$32,340	\$50,000	\$400,000	\$350,000
40-95-128 Golf Improvements	\$93,403	\$226,095	\$0	\$0	\$0
	\$194,679	\$258,435	\$50,000	\$400,000	\$350,000

OTHER USES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
40-96-100 Transfer to the Gen Fund	\$15,000	\$15,000	\$27,000	\$15,000	(\$12,000)
	\$15,000	\$15,000	\$27,000	\$15,000	(\$12,000)

GRAND TOTALS	\$ 2,025,038	\$ 1,830,784	\$ 87,000	\$ 935,000	\$ 848,000
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NET TOTALS	\$233,839	\$679,886	\$98,424	\$811,000	\$909,424
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ESTIMATED FUND BALANCE

Beginning Fund Bal	FY 2026 BUDGET
Change in Restricted/Nonspendable Fund Bal	\$1,800,000
Projected transfer from other funds	(\$811,000)
Remaining Fund Balance	\$989,000

WATER, SEWER, & STORM DRAIN REVENUES

WATER REVENUE		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
51-37-110	Water Fees - Residents	\$739,775	\$781,451	\$808,000	\$850,000	\$42,000
51-37-111	Water Fees - American Fork	\$0	\$5,606	\$0	\$0	\$0
51-37-112	Water Fees - Contractor	\$5,554	\$1,840	\$3,000	\$3,000	\$0
51-37-113	PI Fees - Usage	\$532,475	\$404,426	\$244,091	\$260,659	\$16,568
51-37-114	PI Fees - Base Rate	\$508,872	\$776,709	\$1,101,350	\$1,166,000	\$64,650
51-37-115	CUP	\$156,698	\$78,660	\$0	\$0	\$0
51-37-116	Water Fees from City departments	\$37,750	\$37,750	\$37,750	\$37,750	\$0
51-37-160	Water Lateral Inspections	\$1,229	\$37,750	\$500	\$500	\$0
51-37-190	Water Meters	\$5,420	\$225	\$2,000	\$2,000	\$0
51-37-195	Grants	\$721,469	\$755,610	\$500,000	\$100,000	(\$400,000)
51-37-350	Water Impact Fees	\$10,380	\$11,210	\$3,000	\$3,000	\$0
		\$2,719,621	\$2,891,237	\$2,699,691	\$2,422,909	\$276,782

STORM DRAIN REVENUE		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
51-35-110	Storm Drain - Residents	\$465,849	\$499,278	\$500,000	\$500,000	\$0
51-35-150	Storm Water Violation/Land Disturbance Fe	\$0	\$700	\$500	\$500	\$0
		\$465,849	\$499,978	\$500,500	\$500,500	\$0

SEWER REVENUE		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
51-38-110	Sewer Fees - Residents	\$1,127,616	\$1,264,227	\$1,454,111	\$1,515,972	\$61,861
51-38-111	Sewer Fees from City departments	\$1,750	\$1,750	\$1,750	\$1,750	\$0
51-38-115	Sewer Fees - Nonresidents	\$35,844	\$8,674	\$6,204	\$6,204	\$0
51-38-160	Sewer Lateral Inspections	\$335	\$225	\$150	\$150	\$0
51-38-665	Sewer Impact Fees	\$37,178	\$36,409	\$2,000	\$2,000	\$0
		\$1,202,723	\$1,311,285	\$1,464,215	\$1,526,076	\$61,861

MISCELLANEOUS REVENUE		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
51-39-100	Contribution from Developer	\$245,349	\$58,219	\$0	\$0	\$0
51-39-200	Penalty Fees	\$33,600	\$31,455	\$33,000	\$33,000	\$0
51-39-410	Interest Income	\$62,790	\$114,978	\$35,000	\$35,000	\$0
51-39-600	Utility Setup Fees	\$9,500	\$7,400	\$2,000	\$2,000	\$0
51-39-900	Other Income	\$76,014	\$1,114	\$750	\$750	\$0
51-39-950	Contribution Income	\$99,756	\$28,300	\$5,000	\$5,000	\$0
		\$527,009	\$241,467	\$75,750	\$75,750	\$0

GRAND TOTALS		\$4,915,202	\$4,943,966	\$4,740,156	\$4,525,235	(\$214,921)
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WATER, SEWER, & STORM DRAIN EXPENDITURES

STORM DRAIN EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
51-72-110	Salary & Wages (FT)	\$207,826	\$211,083	\$214,579	\$212,355	(\$2,224)
51-72-111	Overtime	\$5,306	\$8,577	\$5,229	\$5,392	\$164
51-72-120	Salary & Wages (PT)	\$10,385	\$12,502	\$8,115	\$3,889	(\$4,226)
51-72-150	Employee Benefits	\$110,785	\$124,169	\$117,009	\$71,500	(\$45,508)
51-72-160	GASB 68 Pension Expense	\$14,446	\$6,465	\$0	\$0	\$0
51-72-200	Storm Drain Supplies	\$1,673	\$437	\$500	\$500	\$0
51-72-210	Membership Dues	\$2,446	\$2,429	\$2,500	\$5,000	\$2,500
51-72-211	Continuing Education	\$3,166	\$2,361	\$2,000	\$3,200	\$1,200
51-72-212	Uniforms/Clothing/PPE	\$505	\$596	\$500	\$500	\$0
51-72-213	Water & Food Supplies	\$551	\$460	\$300	\$500	\$200
51-72-240	Computer Expenses	\$2,000	\$0	\$2,000	\$3,000	\$1,000
51-72-265	Tools & Equipment	\$741	\$3,834	\$2,500	\$2,500	\$0
51-72-290	Communications/Telephone	\$1,454	\$1,448	\$1,500	\$1,500	\$0
51-72-310	Engineering Services	\$2,428	\$9,051	\$15,000	\$5,000	(\$10,000)
51-72-330	Professional/Technical	\$3,978	\$1,695	\$3,000	\$3,000	\$0
51-72-510	Insurance	\$7,856	\$8,242	\$9,015	\$10,300	\$1,285
51-72-751	Storm Drain Maintenance	\$246,654	\$19,134	\$30,000	\$30,000	\$0
51-72-960	Depreciation - Storm Drain	\$115,418	\$116,527	\$115,000	\$115,000	\$0
51-72-975	Bad Debt	\$1,474	\$405	\$750	\$750	\$0
		\$710,200	\$516,482	\$529,497	\$473,887	(\$55,610)

WATER EXPENDITURES		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
51-73-110	Salary & Wages (FT)	\$265,278	\$276,746	\$305,481	\$393,019	\$87,538
51-73-111	Overtime	\$5,691	\$8,537	\$6,245	\$8,651	\$2,405
51-73-120	Salary & Wages (PT)	\$6,248	\$5,524	\$10,726	\$3,151	(\$7,575)
51-73-150	Employee Benefits	\$139,688	\$157,941	\$193,150	\$255,715	\$62,566
51-73-160	GASB 68 Pension Expense	\$19,308	\$9,348	\$0	\$0	\$0
51-73-200	Water Supplies	\$2,290	\$1,236	\$2,000	\$2,000	\$0
51-73-210	Membership Dues	\$2,601	\$2,623	\$4,500	\$5,000	\$500
51-73-211	Continuing Education	\$3,258	\$6,034	\$3,500	\$6,200	\$2,700
51-73-212	Uniforms/Clothing/PPE	\$1,284	\$1,462	\$2,000	\$1,750	(\$250)
51-73-213	Water & Food Supplies	\$401	\$360	\$500	\$500	\$0
51-73-240	Computer Expenses	\$3,000	\$6,268	\$7,000	\$7,000	\$0
51-73-250	Repairs & Maintenance	\$5,714	\$4,754	\$15,000	\$7,000	(\$8,000)
51-73-260	Office Equipment	\$0	\$0	\$1,000	\$1,000	\$0
51-73-265	Tools & Equipment	\$10,201	\$5,954	\$7,000	\$7,500	\$500
51-73-275	Motor Pool Charges	\$72,561	\$93,562	\$115,915	\$114,910	(\$1,005)
51-73-280	Utilities	\$297,199	\$226,112	\$400,000	\$420,000	\$20,000
51-73-282	Blue Stakes	\$4,025	\$3,104	\$2,500	\$2,000	(\$500)
51-73-290	Communications/Telephone	\$2,321	\$2,236	\$2,200	\$2,300	\$100
51-73-310	Engineering Services	\$22,212	\$25,606	\$25,000	\$25,000	\$0
51-73-330	Professional/Technical	\$41,356	\$85,974	\$48,500	\$50,000	\$1,500
51-73-360	Meter Installation & Maintenance	\$0	\$0	\$1,000	\$15,000	\$14,000
51-73-470	Water Purchases - AF	\$4,277	\$0	\$5,000	\$15,000	\$10,000
51-73-471	Water Purchases - PG	\$33,510	\$57,861	\$58,100	\$59,000	\$900
51-73-472	Water Testing/Treatment	\$10,270	\$13,710	\$20,000	\$21,000	\$1,000
51-73-510	Insurance	\$19,634	\$20,598	\$22,600	\$25,800	\$3,200
51-73-751	Water Construction Projects/Repair	\$35,573	\$35,586	\$80,000	\$60,000	(\$20,000)
51-73-800	Supplementary Water	\$159,413	\$163,301	\$170,000	\$177,000	\$7,000
51-73-801	PI Expenses	\$11,671	\$20,190	\$16,000	\$16,000	\$0
51-73-900	Credit Card Fees	\$34,410	\$42,064	\$44,000	\$50,000	\$6,000
51-73-950	Trustee Fees	\$5,800	\$7,450	\$6,700	\$6,700	\$0
51-73-955	Bond Interest	\$99,353	\$125,751	\$193,550	\$185,000	(\$8,550)
51-73-960	Depreciation - Water	\$567,408	\$605,784	\$625,000	\$650,000	\$25,000
51-73-965	Deferred Amortization Costs	\$24,745	\$25,589	\$16,953	\$13,057	(\$3,896)
51-73-975	Bad Debt	\$6,229	\$1,680	\$6,000	\$6,000	\$0
51-73-980	Resident Claims	\$0	\$0	\$6,000	\$6,000	\$0
		\$1,878,312	\$2,024,248	\$2,423,120	\$2,618,253	\$195,133

SEWER EXPENDITURES	FY 2023	FY 2024	FY 2025	FY 2026	CHANGE
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SEWER EXPENDITURES		ACTUAL	ACTUAL	PROJECTED	BUDGET	CHANGE
51-74-110	Salary & Wages (FT)	\$173,357	\$175,078	\$180,000	\$123,226	(\$56,774)
51-74-111	Overtime	\$3,796	\$5,634	\$3,879	\$2,035	(\$1,844)
51-74-120	Salary & Wages (PT)	\$6,160	\$3,608	\$2,182	\$1,151	(\$1,030)
51-74-150	Employee Benefits	\$90,739	\$98,493	\$117,009	\$71,500	(\$45,508)
51-74-160	GASB 68 Pension Expense	(\$13,035)	(\$6,346)	\$0	\$0	\$0
51-74-200	Sewer Supplies	\$388	\$44	\$2,000	\$2,000	\$0
51-74-210	Membership Dues	\$50	\$100	\$100	\$100	\$0
51-74-211	Continuing Education	\$1,901	\$1,341	\$1,750	\$1,750	\$0
51-74-212	Uniforms/Clothing/PPE	\$519	\$778	\$700	\$750	\$50
51-74-213	Water & Food Supplies	\$190	\$249	\$500	\$500	\$0
51-74-240	Computer Expenses	\$2,419	\$0	\$3,000	\$3,000	\$0
51-74-265	Tools & Equipment	\$1,175	\$596	\$1,000	\$1,000	\$0
51-74-280	Utilities	\$127	\$121	\$200	\$200	\$0
51-74-281	Postage	\$745	\$0	\$0	\$0	\$0
51-74-290	Communications/Telephone	\$1,802	\$1,758	\$1,700	\$1,800	\$100
51-74-310	Engineering Services	\$5,333	\$11,622	\$1,000	\$5,000	\$4,000
51-74-330	Professional/Technical	\$2,200	\$2,324	\$3,500	\$4,000	\$500
51-74-470	TSSD Billing	\$573,994	\$657,121	\$825,600	\$891,840	\$66,240
51-74-472	Sewer Television Expenses	\$0	\$0	\$2,000	\$2,000	\$0
51-74-473	Sewer Fee - AF	\$0	\$0	\$1,000	\$1,000	\$0
51-74-510	Insurance	\$11,828	\$12,408	\$13,600	\$15,500	\$1,900
51-74-751	Sewer Maintenance	\$286	\$875	\$1,000	\$2,000	\$1,000
51-74-752	Sewer Construction Projects	\$0	\$0	\$2,000	\$2,000	\$0
51-74-960	Depreciation - Sewer	\$152,818	\$154,761	\$153,000	\$153,000	\$0
51-74-975	Bad Debt	\$3,568	\$1,025	\$2,500	\$2,500	\$0
		\$1,020,359	\$1,121,590	\$1,319,219	\$1,287,853	\$31,367
GRAND TOTALS		\$3,608,871	\$3,662,321	\$4,271,836	\$4,379,993	\$108,157
NET TOTALS		\$1,306,331	\$1,281,646	\$468,320	\$145,242	\$323,078

Water, Sewer, & Storm Drain Fund Cash Flow Analysis

NET TOTALS BEFORE CASH ADJUSTMENTS		\$145,242
Less Debt Service		
2014 PI Bond Principal		(\$321,000)
2022 Public Works Building Utility Revenue Bonds		(\$191,000)
2023 Meter bonds		(\$34,000)
2024 Water main and well house bonds		\$0
	principal 3/2030	
Less Capital Improvements		
Vac truck		(\$616,000)
Trailer		(\$16,500)
Storm drain camera		\$0
Sewer repair oak road		(\$10,000)
Water Main replacement		\$0
Junction wells 4100 to Meadow		\$0
Pipe thickness evaluation		\$0
Transmission line from Pond 10 to Pond 12		\$0
Storage tank with new culinary between zones		\$0
Water lines and hydrants on 4000		\$0
Monson place storm drain, gutter, hydrants		\$0
Storm drain Mesquite park and Heiselt's park		\$0
Water Stock		(\$5,000)
Plus Non-Cash Items		
Depreciation - Storm Drain		\$115,000
Depreciation - Water		\$650,000
Depreciation - Sewer		\$153,000
Amortization - Bond Costs		\$13,057
Accrued Interest Adjustment		(\$4,000)
TOTAL CASH INFLOW		(\$121,201)
ESTIMATED NET POSITION		FY 2025 BUDGET

Estimated Beginning Unrestricted Net Position
Change of Unrestricted Position
Remaining Unrestricted Net Position

\$3,200,000

\$121,201

\$3,078,799

MOTOR POOL REVENUES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
60-30-100 Charges to General Fund	\$92,161	\$114,276	\$50,649	\$57,164	\$6,515
60-30-200 Charges to Water & Sewer Fund	\$72,561	\$93,562	\$115,915	\$114,910	(\$1,005)
60-30-300 Charges to Golf Fund	\$25,912	\$27,606	\$27,306	\$29,821	\$2,515
60-30-400 Charges to Roads Fund	\$0	\$0	\$40,291	\$28,014	(\$12,277)
60-70-205 Gain on Sale of Assets	\$153,180	\$15,951	\$10,000	\$40,000	\$30,000
	\$343,814	\$251,395	\$244,161	\$269,909	\$25,748

MOTOR POOL EXPENDITURES

VEHICLE EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
60-40-100 Gas & Oil - General	\$3,798	\$815	\$3,000	\$1,500	(\$1,500)
60-40-101 Gas & Oil - Recreation	\$0	\$0	\$0	\$1,500	\$1,500
60-40-102 Gas & Oil - Parks	\$0	\$0	\$0	\$12,000	\$12,000
60-40-200 Vehicle Maintenance - General	\$290	\$81	\$500	\$250	(\$250)
60-40-201 Vehicle Maintenance - Recreation	\$0	\$0	\$0	\$250	\$250
60-40-202 Vehicle Maintenance - Parks	\$0	\$0	\$0	\$10,000	\$10,000
60-40-300 Insurance - General	\$2,973	\$3,052	\$3,500	\$1,100	(\$2,400)
60-40-301 Insurance - Recreation	\$0	\$0	\$0	\$1,100	\$1,100
60-40-302 Insurance - Parks	\$0	\$0	\$0	\$3,300	\$3,300
60-40-400 Gas & Oil - Bldg/Zoning	\$459	\$193	\$400	\$400	\$0
60-40-500 Vehicle Maintenance - Bldg/Zoning	\$290	\$57	\$100	\$100	\$0
60-40-600 Insurance - Bldg/Zoning	\$991	\$1,017	\$1,300	\$1,000	(\$300)
60-40-700 Gas & Oil - PW/Roads	\$31,018	\$28,958	\$30,000	\$18,000	(\$12,000)
60-40-800 Vehicle Maintenance - PW/Roads	\$24,861	\$33,915	\$25,000	\$20,000	(\$5,000)
60-40-900 Insurance - PW/Roads	\$14,867	\$15,260	\$18,000	\$20,000	\$2,000
60-40-930 Gas & Oil - Golf	\$4,161	\$2,703	\$3,500	\$3,500	\$0
60-40-940 Vehicle Maintenance - Golf	\$725	\$308	\$500	\$500	\$0
60-40-950 Insurance - Golf	\$991	\$1,017	\$1,300	\$1,100	(\$200)
	\$85,426	\$87,376	\$87,100	\$95,600	\$8,500

EQUIPMENT EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 PROJECTED	FY 2026 BUDGET	CHANGE
60-60-100 Capital Outlay	\$0	\$0	\$0	\$0	\$0
60-60-400 Rent Expense	\$19,412	\$19,852	\$21,000	\$21,000	\$0
60-70-200 Depreciation	\$98,587	\$116,873	\$136,061	\$153,309	\$17,248
	\$117,999	\$136,725	\$157,061	\$174,309	\$17,248

GRAND TOTAL	\$203,426	\$224,101	\$244,161	\$269,909	\$25,748
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NET TOTALS	\$140,388	\$27,294	\$0	\$0	\$0
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ESTIMATED NET POSITION	FY 2023 BUDGET
Beginning Unrestricted Net Position	\$520,000
Change of Unrestricted Position	\$120,000
Remaining Unrestricted Net Position	\$400,000

CAPITAL OUTLAY

2026 Pickup Crewcab \$45k
2026 Pickup Crewcab \$45k

RESOLUTION NO. _____

**A RESOLUTION ADOPTING A FINAL BUDGET FOR THE GENERAL FUND; MAKING
APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CEDAR HILLS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, the City Manager of City of Cedar Hills, as required by law, submitted to the City of Cedar Hills Council a tentative budget including all supporting schedules and data (herein the "*Tentative Budget*") on May 6, 2025 for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026; and

WHEREAS, the Tentative Budget was adopted by the City Council on May 6, 2025; and

WHEREAS, pursuant to law, a copy of the Tentative Budget was placed on record in the City Recorder's Office for inspection by the general public during normal office hours, at least ten days prior to its final adoption; and

WHEREAS, pursuant to law, a public hearing to receive public comment and consider adoption of a final budget which includes the general fund, capital improvements, and debt service (herein the "*Budget*") was held on June 10, 2025 at 6:00 p.m. in the City Council Chambers located at 10640 N Clubhouse Drive, Cedar Hills, Utah; and

WHEREAS, pursuant to law, the date, time, and place of the public hearing, the right of citizens to be heard, the location of the City Recorder's Office where the Tentative Budget was available for public inspection; and

WHEREAS, all interested persons in attendance at the public hearing were given an opportunity to be heard, for or against, the estimate of revenues and expenditures or any item thereof in the Tentative Budget; and

WHEREAS, pursuant to law, the City of Cedar Hills Council, at a regularly scheduled meeting of the City Council, must adopt a final budget and set the property tax levy before the 30th day of June of each year if there is no increase in the certified tax rate; and

WHEREAS, pursuant to law, the City has published the necessary notice and held the public hearings required prior to adopting the proposed property tax rate and setting the property tax levy; and

WHEREAS, it is the intent and desire of the City of Cedar Hills to comply with all applicable State and local laws regarding the adoption of the Budget; and

WHEREAS, the City of Cedar Hills Council finds that it is in the best interests of the citizens of the city to adopt a final budget for the City; and

WHEREAS, the City has received its proposed certified tax rate from Utah County.

NOW, THEREFORE, BE IT RESOLVED by the Municipal Council of City of Cedar Hills, Utah as follows:

**SECTION I
BUDGET ADOPTION**

A. The budgeted amounts shown in *Exhibit A*, City of Cedar Hills 2025/2026 Budget, for the General Fund attached hereto and by this reference incorporated herein, are hereby appropriated for the corporate purposes and objects of the City of Cedar Hills, Utah for the Fiscal Year commencing July 1, 2025, and ending June 30, 2026, and are hereby adopted as the Budget of City of Cedar Hills, Utah for the Fiscal Year 2025/2026.

B. Pursuant to law, a copy of the Budget for each fund within the Budget shall be certified by the City Manager as the "Budget Officer" and shall be filed with the State Auditor within 30 days after adoption of the Budget.

C. Pursuant to law, a certified copy of the Budget shall be filed in the office of the City Recorder and shall be available for public inspection during regular business hours.

**SECTION II
FURTHER ACTION**

A. In addition to the foregoing, the Mayor and city staff is hereby directed to implement any other necessary actions pertinent to the adoption of the Budget, the establishment of a tax rate, and the levy of property taxes with approval from the City Council. Such actions may include, but are not necessarily limited to, notification, reporting, and publishing as required by and consistent with applicable law.

B. Budget surpluses in excess of the 25% maximum fund balance in the General Fund allowed by State law will be distributed to the Capital Projects Fund.

**SECTION III
SEVERABILITY**

If a court of competent jurisdiction declares any provision of this Resolution invalid, the remainder shall not be affected thereby.

**SECTION IV
EFFECTIVE DATE**

This Resolution shall take effect immediately upon posting, as required by law, deposited, and recorded in the office of the City Recorder, and accepted as required herein.

PASSED AND APPROVED this 10th day of June 2025.

CITY OF CEDAR HILLS COUNCIL

By: _____
Denise Andersen, Mayor

VOTING:

Laura Ellison	Yes	No	Absent
Mike Geddes	Yes	No	Absent
Bob Morgan	Yes	No	Absent
Erika Price	Yes	No	Absent
Kelly Smith	Yes	No	Absent

ATTEST:

Colleen A. Mulvey, MMC, UCC
City Recorder

DEPOSITED in the office of the City Recorder this 11th day of June, 2025.



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/10/2025

SUBJECT:	Fiscal Year 2025-2026 Certified Property Tax
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Charl Louw, Finance Director

BACKGROUND AND FINDINGS:

Statutes require that each year a certified property tax rate be calculated. The certified property tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year excluding the revenue generated by new growth. The city is not proposing an increase from the base rate and is asking approximately \$57,000 less for the debt levy than it is eligible to receive.

The County Auditor's certified tax rate for 2025 is 0.001043

General Operations: 0.000745 (\$763,995)

Interest and Sinking Fund/Bond: 0.000298 (\$306,000) actual debt service \$362,820

The change of \$ 2,530 represents adjusted residential and/or commercial growth calculated by Utah County Assessor for the city.

For example, if a home is assessed at the median home value of \$623,500 this year, its taxable value is 55% of the market value, or \$342,925 if it is the primary residence. The property tax amount due related to the city for the home is \$357.67.

The County Auditor's certified tax rate for 2024 was 0.001141

General Operations: 0.000814 (\$761,465)

Interest and Sinking Fund/Bond: 0.000327 (\$306,000)

The County Auditor's certified tax rate for 2023 was 0.001148

General Operations: .000817 (\$756,348)

Interest and Sinking Fund/Bond: .000331 (\$306,000)

The County Auditor's certified tax rate for 2022 was 0.001123

General Operations: .000797 (\$747,703)

Interest and Sinking Fund/Bond: .000326 (\$306,000)

The County Auditor's certified tax rate for 2021 was .001495

General Operations: .001058 (\$740,798)

Interest and Sinking Fund/Bond: .000437 (\$306,000)

The County Auditor's certified tax rate for 2020 was .001646

General Operations: .001160 (\$730,621)

Interest and Sinking Fund/Bond: .000486 (\$306,000)

The County Auditor's certified tax rate for 2019 was .001737

General Operations: .001219 (\$720,255)

Interest and Sinking Fund/Bond: .000486 (\$306,000)

The County Auditor's certified tax rate for 2018 was .001923

General Operations: .001340 (\$711,924)

Interest and Sinking Fund/Bond: .000583 (\$309,770)

PREVIOUS LEGISLATIVE ACTION:

FISCAL IMPACT: Stable revenue used to pay for part of operations and part of the general obligation debt.

SUPPORTING DOCUMENTS:

2025 Tax Rate Summary Page and 2024 Median Property Tax Amount Per Household Utah County

RECOMMENDATION:

Staff recommends the City Council review the submitted resolution with the intent of a motion.

MOTION:

To approve/no approve Resolution No. ___, a resolution setting the total Property Tax Levy assessed upon the real and personal property for general governmental purposes for the 2025-2026 tax year for the City of Cedar Hills, Utah.

ACTION:

Motion:

Second:

Laura Ellison: Yes__ No__ Abstain__ Absent__

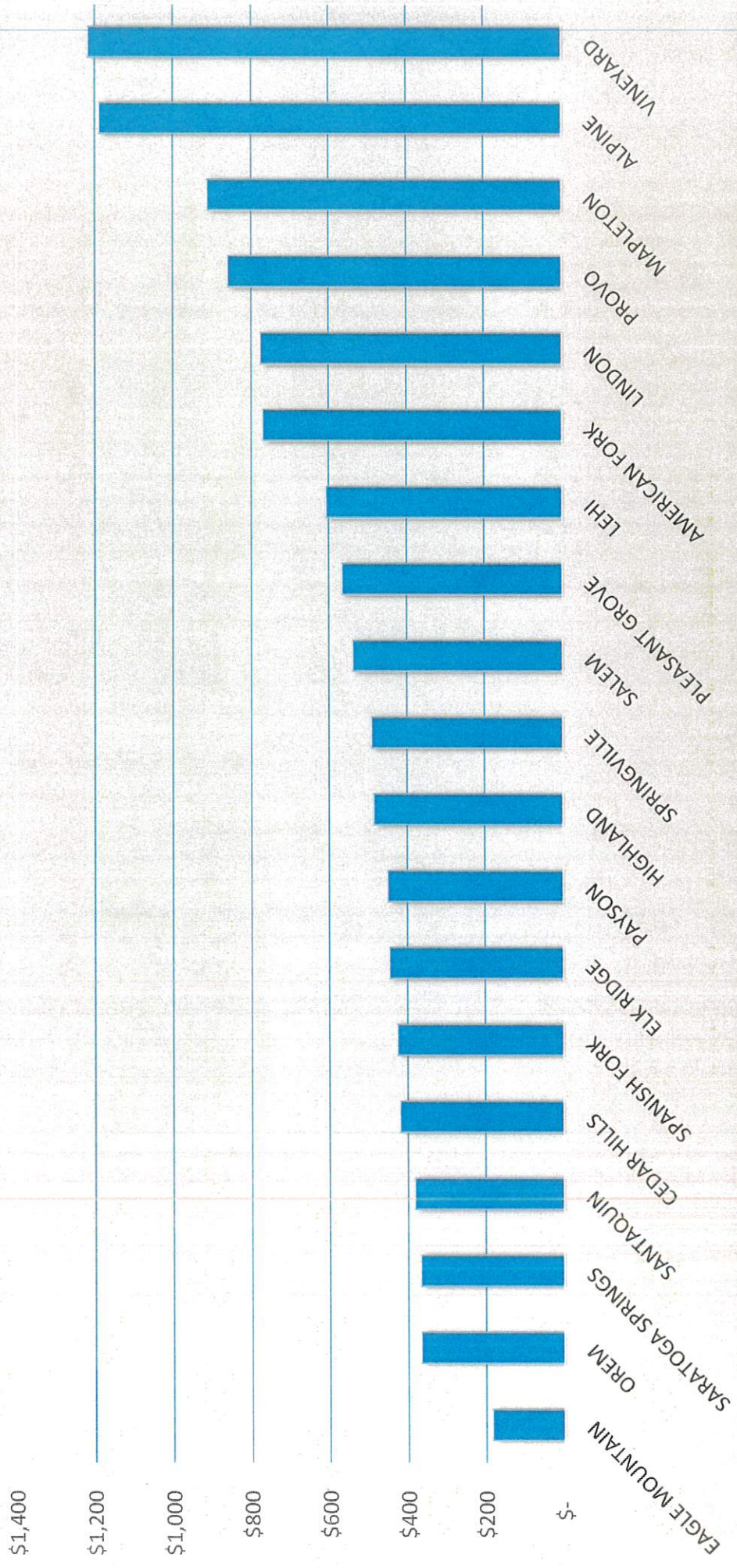
Mike Geddes: Yes__ No__ Abstain__ Absent__

Bob Morgan: Yes__ No__ Abstain__ Absent__

Erika Price: Yes__ No__ Abstain__ Absent__

Kelly Smith: Yes__ No__ Abstain__ Absent__

Median Property Tax Amount Per Household



RESOLUTION No. _____

**A RESOLUTION DETERMINING THE RATE OF TAX FOR 2025/2026 TAX YEAR AND LEVYING
TAXES UPON ALL REAL AND PERSONAL PROPERTY WITHIN THE
CITY OF CEDAR HILLS, UTAH.**

WHEREAS, the Municipal Council of the City of Cedar Hills must adopt the certified tax rate in conjunction with the adoption of the fiscal budget on an annual basis; and

WHEREAS, the requisite public notices and hearings have been published and conducted; and

WHEREAS, the certified tax rate must be established on or before the 30th day of June of each year.

NOW, THEREFORE, BE IT RESOLVED by the Municipal Council of the City of Cedar Hills, Utah as follows:

**SECTION I
TAX RATE AND LEVY**

A. For the purpose of defraying the necessary and proper expenses of the City of Cedar Hills and for maintaining the government thereof, it is hereby determined that the rate of the general property tax to be levied against all real and personal property within the City of Cedar Hills made taxable by law for the Fiscal Year 2025/2026 is hereby set at 0.000745 for the General Fund and the General Obligation Bond levy set 0.000298 for a total levy of 0.001043 at which does not exceed the certified rate determined by the Utah County Auditor's Office.

B. There is hereby levied upon all real and personal property within the City of Cedar Hills made taxable by law in the Fiscal Year 2025/2026, for the fiscal year of the City of Cedar Hills ending June 30, 2026, the tax rate set forth above, on the taxable value of said property, to provide revenue for the City of Cedar Hills General Fund and General Obligation Bond for general City purposes.

C. As required by law, the rate hereinabove determined and levied, along with all statements and information required by law, shall be reported to the Utah County Auditor, State of Utah, and the Utah State Tax Commission.

D. It is understood that the Utah County Auditor may re-submit a reissued certified tax rate because of administrative error which may require the re-adoption of the certified tax rate. Such is the intent of the Council.

**SECTION II
SEVERABILITY**

If any provision of this Resolution is declared invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

**SECTION III
EFFECTIVE DATE**

This Resolution shall take effect immediately upon posting, as required by law, deposited and recorded in the office of the City Recorder, and accepted as required herein.

PASSED AND APPROVED this 10th day of June, 2025.

By: _____
Denise Andersen, Mayor

VOTING:

Laura Ellison	Yes	No	Absent
Mike Geddes	Yes	No	Absent
Bob Morgan	Yes	No	Absent
Erika Price	Yes	No	Absent
Kelly Smith	Yes	No	Absent

ATTEST:

Colleen Mulvey, MMC, UCC
City Recorder

DEPOSITED in the office of the City Recorder this 11th day of June, 2025.



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/10/2025

SUBJECT:	Review/Action on a Resolution adopting changes to the Cedar Hills Fee Schedule.
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

The following modifications are proposed to the Cedar Hills Fee Schedule effective July 1 unless otherwise stated:

Secondary Water rates and fees are changing from fixed base rates and fixed usage rates to the following rates.

Residential

Base rate \$38.58 + (\$5.00*lot size acre)

Nonresidential

Base rate \$38.58 + (\$10.00*lot size acre)

No base rate for HOAs shared open space, since each household will be charged a separate base rate.

Residential and Nonresidential Usage rate

Water allotment per Irrigation calculator on city website www.cedarhillsutah.gov

Tier 1 (0-75% of water allotment) \$.70 per 1,000 gallons

Tier 2 (75%-100% of water allotment) \$1.00 per 1,000 gallons

Tier 3(100% and more of water allotment) \$1.50 per 1,000 gallons

Tier 3 (100%-150% of water allotment) \$1.50 per 1,000 gallons effective September 1, 2025

Tier 4 (150%-200% of water allotment) \$2.50 per 1,000 gallons effective September 1, 2025

Tier 5 (200%-250% of water allotment) \$3.10 per 1,000 gallons effective September 1, 2025

Tier 6 (250% and more of water allotment) \$3.95 per 1,000 gallons effective September 1, 2025

Waste Management 4.9% CPI Contractual increase and North Pointe Solid Waste 6.0% increase and recycling market adjustment. City staff proposing 15% coverage for overhead

-Garbage 1 Toter \$12.08 increase to \$12.83

-Garbage Each Additional Toter \$9.45 increase to \$10.05

-Recycling 1 Toter \$11.59 decrease to \$11.50

-Recycling Each Additional Toter \$9.35 decrease to \$8.98

Public safety contractual costs are scheduled to increase by approximately \$48k or 2%. American Fork Public Safety contract fee is increasing \$1.00 to \$10 per ERU, which will fund approximately \$33k.

PREVIOUS LEGISLATIVE ACTION:

Fee Schedule was last modified on January 7. 2025

FISCAL IMPACT:

See supporting documents, and proposed budget.

SUPPORTING DOCUMENTS:

Proposed Fee Schedule and Resolution.

RECOMMENDATION:

Staff recommends the City Council review the submitted fee schedule and resolution with the intent of a motion.

MOTION:

To approve/not approve Resolution No. _____, a resolution adding, amending, or deleting certain fees to the official, fees, bonds and fines schedule of the City of Cedar Hills, Utah.

ACTION:

Motion:

Second:

Laura Ellison: Yes__ No__ Abstain__ Absent__

Mike Geddes: Yes__ No__ Abstain__ Absent__

Bob Morgan: Yes__ No__ Abstain__ Absent__

Erika Price: Yes__ No__ Abstain__ Absent__

Kelly Smith: Yes__ No__ Abstain__ Absent__

Secondary Water - Pressurized Irrigation (Add to base rate)	Base Rate	38.58 + (\$5.00*lot size acre)	Per Month
	Lot Size 1/4 acre or less	1.04 \$.70	Per 1,000 gallons
	1/4 acre to 1/3 acre	5.88 \$ 1.00	Per 1,000 gallons
	1/3 acre to 1/2 acre	15.57 \$ 1.50	Per 1,000 gallons
Secondary Water - Nonresident	allotment)		
	Base Rate	\$38.58 + (\$10.00*lot size acre)	Per Month
	Large Water Users determined by City		Per Month
Garbage	1 Toter	12.08 \$ 12.83	Per Month
	Each Additional Toter	9.45 \$ 10.05	Per Month/min. 6 mths
	1 Toter	11.59 \$ 11.50	Per Month/min. 6 mths
	Each Additional Toter	9.35 \$ 8.98	Per Month/min. 6 mths
Public Safety Fee		9.00 \$ 10.00	Per Month

Vista Room Rental Fee	Monday - Wednesday	\$2,200.00
	Thursday - Sunday	\$2,600.00
	Outside Ceremony	\$300.00 - \$400.00

RESOLUTION NO. _____

A RESOLUTION ADDING, AMENDING, OR DELETING CERTAIN FEES TO THE OFFICIAL FEES, BONDS, AND FINES SCHEDULE OF THE CITY OF CEDAR HILLS, UTAH.

WHEREAS, the City has enacted various ordinances and fee resolutions setting certain fees for the City; and

WHEREAS, the City Council desires to provide an updated schedule of all City fees; and

WHEREAS, the purpose of this resolution is to add, amend or delete certain fees on the fee schedule.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH, as follows:

**Section 1
Adoption**

Pursuant to the provisions of Section 10-3-717 UCA, 1953, as amended, the City Council hereby adopts the schedule of fees for certain municipal services provided by the City as set forth below:

Specific fees to be added and/or amended are as follows:

Utility Fees	
Secondary Water – Pressurized Irrigation	
Base Rate	\$38.58 + (\$5.00*lot size acre)
Tier 1 (0-75% of water allotment)	\$.70 per 1,000 gallons
Tier 2 (75%-100% of water allotment)	\$1.00 per 1,000 gallons
Tier 3 (100% and more of water allotment)	\$1.50 per 1,000 gallons
Secondary Water – Nonresident – Base Rate	\$38.58 + (\$10.00*lot size acre)
Garbage	
1 st Toter	\$12.83 Per Month
Each Additional Toter	\$10.05 Per Month
Recycling – 1 st Toter	\$11.50 Per Month
Each Additional Toter	\$8.98 Per Month
Public Safety Fee	\$10.00 Per Month
Miscellaneous Fees	
Vista Room Resident Rental Rates	
Outside Ceremony	\$400

Section 2
Update/Adjustment of Fees

1. Any subsequent fee resolutions for any or all of the fees contained within this fee schedule shall have the effect of updating and/or adjusting the fee schedule accordingly.
2. Any adjustment that is needed for those fees not created by a separate fee resolution shall be accomplished only by amending or repealing this resolution and adoption of a new fee resolution.

Section 3
Severability

If any section, sentence, clause, or phrase of this resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this resolution.

All resolutions or policies in conflict herewith are hereby repealed.

PASSED AND APPROVED THIS 10TH DAY OF JUNE, 2025.

CITY OF CEDAR HILLS COUNCIL

By: _____
Denise Andersen, Mayor

VOTING:

Laura Ellison	Yes	No	Absent
Mike Geddes	Yes	No	Absent
Bob Morgan	Yes	No	Absent
Erika Price	Yes	No	Absent
Kelly Smith	Yes	No	Absent

ATTEST:

Colleen A. Mulvey, MMC, UCC
City Recorder

DEPOSITED in the office of the City Recorder this 12th day of June, 2025.



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	06/10/2025

SUBJECT:	Review/Action on acceptance of the Internal Audit Reports, and Fraud Risk Assessment Update
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

In compliance with the requirements from the Utah State Auditor's Office, Cedar Hills has a Fraud Risk Committee, consisting of the elected officials. Additionally, the City has been performing internal audits over various functions in order to meet the requirements of the fraud risk assessment. The internal audits which were completed this year were to review the gas card usage and bank reconciliation. This year, the selected internal audit concerned the accounts payable process. This audit checked on the City's invoice and payment processes, when invoices are received, when they are paid, if they are being coded appropriately, etc. The intent of the audit was to find ways to improve the efficiency of the accounts payable process by implementing procedures that ensured that invoices were being paid on time, according to the procurement code, and were being assigned to the correct ledger code.

From this audit, staff has implemented new procedures. Staff has now begun to track the date that invoices are received by stamping the received date on each invoice. This allows the City to show that in many cases, the invoice is received by the City when the due date has already expired. The City has also instituted an "invoice box" dedicated to turning invoices into the Finance Dept for payment. This reduces the likelihood that an invoice could be misplaced. Staff will continue to monitor invoices to ensure that they are paid following the receipt of goods or services, and that they are coded correctly.

PREVIOUS LEGISLATIVE ACTION:

City Council last discussed the Fraud Risk Assessment as part of the June 2024 City Council meeting

FISCAL IMPACT:

N/A

SUPPORTING DOCUMENTS:

RECOMMENDATION:

N/A

MOTION:

To accept/not accept the Internal Audit Reports

ACTION:

Motion:

Second:

Laura Ellison: Yes__ No__ Abstain__ Absent__

Mike Geddes: Yes__ No__ Abstain__ Absent__

Erika Price: Yes__ No__ Abstain__ Absent__

Bob Morgan: Yes__ No__ Abstain__ Absent__

Kelly Smith: Yes__ No__ Abstain__ Absent__



The City of Cedar Hills

PTO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	June 10, 2025

City Council Agenda Item

SUBJECT:	Review/Action on acceptance of the Fiscal Year 2025 Fraud Risk Assessment Report
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager
BACKGROUND AND FINDINGS: In compliance with the requirements from the Utah State Auditor's Office, Cedar Hills City has performed internal audits over various functions to meet the requirements of the fraud risk assessment. Each year the City is required by the State Auditor's Office to complete a questionnaire on measures that the City has in place to prevent fraud. These measures range from establishing clear policies on the separation of duties to who has control and access to City funds, also policies and procedures to dissuade/prevent fraud. According to the 2025 Fraud Risk Assessment Scale, the City received 390 out of 395 points, giving the City a "Low" risk level for fraud.	
PREVIOUS LEGISLATIVE ACTION: N/A	
FISCAL IMPACT: N/A	
SUPPORTING DOCUMENTS: 2025 Fraud Risk Questionnaire	
RECOMMENDATION: To review the Fraud Risk Assessment Questionnaire and make any recommendations for changes that need to be made.	
MOTION: To accept/not accept the Fraud Risk Assessment for the Fiscal Year 2025 for the City of Cedar Hills, subject to the following conditions or changes: {LIST ANY CONDITIONS OR CHANGES NECESSARY FOR ADOPTION}.	
ACTION: Motion: Second: Laura Ellison: Yes__ No__ Abstain__ Absent__ Mike Geddes: Yes__ No__ Abstain__ Absent__ Bob Morgan: Yes__ No__ Abstain__ Absent__ Erika Price: Yes__ No__ Abstain__ Absent__ Kelly Smith: Yes__ No__ Abstain__ Absent__	

Fraud Risk Assessment

Continued

*Total Points Earned: 390 /395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

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

*Entity Name: City of Cedar Hills

*Completed for Fiscal Year Ending: 2025 *Completion Date: 6/4/2025

*CAO Name: Chandler Goodwin *CFO Name: Charl Louw

*CAO Signature: [Signature] *CFO Signature: [Signature]

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	✓			
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☐ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☐ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.