

**CITY COUNCIL MEETING
OF THE CITY OF CEDAR HILLS
Tuesday, May 5, 2026 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, May 5, 2026, beginning at 6:00 p.m.** at the Civic Center, 3925 W Cedar Hills Drive, Cedar Hills, Utah. This is a public meeting, and anyone is invited to attend. Proceedings may be observed live on YouTube <https://www.youtube.com/@cedarhillsutah>

COUNCIL MEETING

1. Call to Order, Pledge led by C. Geddes and Invocation given by Mayor Andersen
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)

REPORTS/PRESENTATIONS/RECOGNITIONS

4. Presentation of awards to outstanding seniors from Lone Peak High School

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)

5. Approval of the minutes from the April 14, 2026 City Council meeting.

CITY REPORTS AND BUSINESS

6. Mayor and Council, City Manager and Staff

SCHEDULED ITEMS & PUBLIC HEARINGS

7. The Budget Officer intends to state that the Tentative Fiscal Year 2027 Budget includes a proposed property tax rate increase
8. Statement of the Budget Officer that the Tentative Fiscal Year 2027 Budget includes a proposed tax rate increase
9. The Budget Officer presents and makes available to the public a Property Tax Impact Schedule
10. Review/Action on a Resolution acknowledging that, pursuant to Utah Code § 59-2-919(4)(a), the Budget Officer (i) stated as a separate item from the budget and in a public meeting that the tentative budget includes a proposed property tax increase and (ii) presented a property tax impact schedule separate from other budget documents, and further directing that the property tax impact schedule shall be made available for public inspection
11. Review/Action and Public Hearing on a Resolution adopting the Tentative Fiscal Year 2027 Budget (July 1, 2026 to June 30, 2027)
12. The City of Cedar Hills intends to make a statement, pursuant to Utah Code § 59-2-919(4)(b), that
 - a. the City of Cedar Hills is considering levying a tax rate that exceeds its certified tax rate;
 - b. the approximate dollar amount for the additional *ad valorem* tax revenue that would be generated by the proposed tax rate increase would be \$150,000.00;
 - c. the purpose for additional *ad valorem* tax revenue that would be generated by the proposed tax rate increase is to cover increasing public safety costs;
 - d. the approximate percentage increase in ad valorem tax revenue for the City of Cedar Hills based on the proposed tax increase would be twenty percent (20%); and
 - e. if the City of Cedar Hills proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing at which members of the public will have an opportunity to provide comments on the proposed tax rate increase.

- 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.

13. Statement of the City of Cedar Hills, pursuant to Utah Code § 59-2-919(4)(b), of the sub-items listed in Item 12 above.
14. Review/Action on a Resolution acknowledging that, pursuant to Utah Code § 59-2-919(4)(b), the City of Cedar Hills made a statement that it is considering levying a tax rate to that exceeds its certified tax rate, directing and setting the date, time, and place of the public hearing date on the proposed property tax increase, and directing the Budget Officer to send notice to the Utah State Tax Commissioner and Utah County Auditor that the city is considering a property tax increase and informing them of the date, time, and place of the public hearing.
15. Discussion on Water Usage
16. 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
17. Review/Action on a Resolution governing the use of Electronic Meetings
18. Discussion on City Park Hours
19. Discussion on HB 381, Electric Mobility Device Amendments
20. Motion to go into Closed Session Pursuant to Utah State Code 52-4-205(1)(c) to discuss pending or reasonably imminent litigation.
* * * CLOSED SESSION * * *
21. Motion to Adjourn Closed Session and Reconvene Council Meeting

ADJOURNMENT

22. Adjourn

Posted the 1st day of May, 2026

/s/ Colleen A. Mulvey, City Recorder

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- 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.
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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:	Chandler Goodwin, City Manager
DATE:	May 5, 2026

SUBJECT:	<p>Item 7: A Resolution acknowledging that the Budget Officer indicates the intent of the City of Cedar Hills to levy a tax rate that exceeds the calendar year certified tax rate, and that the Tentative Fiscal Year 2027 Budget includes a proposed tax rate increase.</p> <p>Item 8: Statement of the intent of the Budget Officer that the Tentative Fiscal Year 2027 Budget includes a proposed tax rate increase.</p> <p>Item 9: The Budget Officer presents and makes available to the public a property tax impact schedule as a separate document from other budget documents.</p> <p>Item 11: Resolution of intent to increase property tax revenue and setting a hearing date for the August truth in taxation hearing.</p>
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Charl Louw, Finance Director; Budget Officer

BACKGROUND AND FINDINGS:

Pursuant to Utah State Code 59-2-919, the intent of these items is that the budget officer or Mayor state as a separate item from the budget and in a public meeting that the tentative budget includes a property tax increase and presented a property tax impact schedule as defined in 59-2-924.

Additionally, a resolution of the City's intent to increase property tax revenue and setting a hearing date for the August truth in taxation hearing. The resolution includes an approximate dollar amount of the increase, percentage of the increase, and purpose of the increase. The resolution also states that the City will provide notice and conduct a public hearing in August, and the the members of the public will have an opportunity to comment.

Items needing to be noticed:

- A resolution of the Council acknowledging the filing of the tentative budget for fiscal year 2027, establishing the date and time of the public hearing for the tentative budget prior to adoption of the final budget for fiscal year 2027, ordering the publication of notices as required by law, ordering that the tentative budget be available for public inspection in the office and on the website for at least 10 days prior to adoption of the final budget.
- The budget officer intends to state the the tentative budget includes a proposed property tax increase
- Statement of the budget officer that the tentative budget includes a proposed property tax increase.
- The budget officer presents and makes available to the public a property tax impact schedule as a separate document from other budget documents.

PREVIOUS LEGISLATIVE ACTION:

n/a

FISCAL IMPACT:

Will be presented by budget officer

SUPPORTING DOCUMENTS:

Resolution acknowledging tentative budget includes property tax increase, Resolution of intent to increase property taxes and setting a hearing date for August truth in taxation hearing.

RECOMMENDATION:

Adopt proposed resolutions

MOTION:

Item #7: To adopt/not adopt Resolution _____, acknowledging that the Budget Officer indicates the intent of the City of Cedar Hills to levy a tax rate that exceeds the calendar year certified tax rate, and that the Tentative Fiscal Year 2027 Budget includes a proposed tax rate increase.

Item #8: No motion necessary, statement from budget officer only

Item #9: No motion necessary, budget officer makes property tax impact schedule available

Item #11: To adopt/not adopt on Resolution _____, Resolution of intent to increase property tax revenue and setting a hearing date for the August truth in taxation hearing.

ACTION:

Item 7

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 __

Item 11

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 __

Property Tax Impact Statement (59-2-919(4)(b)(i))

- Cedar Hills is considering an operating property tax rate that exceeds the certified tax rate. The certified tax rate is the adjusted rate based on the latest assessed property values, which provides the city with the same levy amount as the previous year plus new growth.
- The approximate dollar amount of the operating property tax increase is \$150,000.
- The purpose of the ad valorem tax revenue is to help supplement sales tax revenue growth and offset general fund operational costs. Public safety contract annual increase is more than double the historical sales tax growth. Without a property tax increase the city would need to increase the public safety fee \$4 a month per ERU and golf operations would also transfer in \$30,000 to help fund general operations instead of reducing the annual golf debt levy amount by \$30,000 or 10%.
- The approximate percentage increase in tax revenue that is based on the proposed property tax rate increase to property tax general operations is 20%. The approximate percentage increase to the amount of property taxes paid on an average residence per year as a result of the proposed tax rate increase is 20%. The approximate percentage increase to the amount of property taxes paid on an average commercial property per year as a result of the proposed tax rate increase is 20%.
- Cedar Hills 2025 average residential market value per Utah County was \$678,342 with a taxable value of \$373,088. This average resident value would have been levied \$277.95 in the current year for general operations. They are projected to pay \$55.59 more annually or \$4.63 monthly for general operations.
- Cedar Hills 2025 average commercial market value per Utah County was \$2,437,875. This average commercial property value was levied \$1,816.22 in the current year for general operations, and they are projected to pay \$363.24 more annually or \$30.27 monthly for general operations.
- Proposed budget impact to each General fund departments
 - General government department will have \$150,000 set aside for the restricted budget account. This department provides general liability insurance, legal services and litigation costs, financial audit services, IT support, utilities for buildings, maintenance on buildings, membership fees, communication tools like the city website and weekly email updates. Operational impact maintains current service levels with or without property tax increase.
 - Mayor/Council department (community outreach, family festival board, MAG board, ULCT board) Operational impact maintains current service levels with or without property tax increase.

- Admin services department (city manager/planning, risk management/human resources, communication/public relations, legal & contract, mayor/city council communications, internal audit, cash receipting, 911 board, animal shelter board, TSSD board, and passport services) Operational impact maintains current service levels with or without property tax increase.
- Recorder department (records, public notice, city council minutes, elections, notary, and wellness committee) Operational impact maintains current service levels with or without property tax increase.
- Finance department (accounting, budgeting, procurement, treasury, IT, financial audit/compliance, billing/collections, capital improvement planning and management, North pointe board, AF debris basin board, beautification and wellness committees) Operational impact maintains current service levels with or without property tax increase.
- Public safety department (Police, Fire/Paramedic, Dispatch and Crossing Guard). Operational impact maintains current service levels with or without property tax increase.
- Community Development (planning, building, business license, zoning) Operational impact maintains current service levels with or without property tax increase.
- Public works department (street, sidewalk and building maintenance, snow removal, AF debris basin board, water, storm drain, and sewer) Operational impact maintains current service levels with or without property tax increase.
- Solid waste department (garbage, recycling, dump passes) Operational impact maintains current service levels with or without property tax increase.
- Parks department (maintenance of pavilions, trees, open space, playgrounds, irrigation, restrooms, and community outreach/holiday lighting) Operational impact maintains current service levels with or without property tax increase.
- Community Services department (recreation, family festival, library, community outreach, youth city council) Operational impact maintains current service levels with or without property tax increase.

The city has a lean staff, and positions have been consolidated in prior years to minimize costs. Total general fund compensation for staff and elected officials is projected at \$1,293,358, which is approximately 23% of general fund operational costs.

Service contracts increase each year with inflation, like public safety and waste management, are significant cost portion of general operations. Modifying these contracts would not guarantee cost savings or service level improvements.

RESOLUTION NO. _____

A RESOLUTION ACKNOWLEDGING THAT THE BUDGET OFFICER (I) PROVIDED A STATEMENT THAT THE TENTATIVE BUDGET INCLUDES A PROPOSED TAX RATE INCREASE AND (II) PRESENTED A PROPERTY TAX IMPACT SCHEDULE

WHEREAS, the City of Cedar Hills is considering levying a tax rate that exceeds its certified tax rate; and

WHEREAS, Utah Code § 59-2-919(4)(a) requires that, before the fiscal year taxing entity conducts the public meeting at which the fiscal year taxing entity's budget is adopted, and in the public meeting at which the taxing entity's tentative budget is first presented to the governing body of the taxing entity, an executive officer or budget officer of the taxing entity states that the tentative budget includes a proposed tax rate increase and presents a property tax impact schedule as defined in Section 59-2-924; and

WHEREAS, Utah Code § 59-2-919(4)(a) also requires that the fiscal year taxing entity includes, on the agenda for the public meeting, a separate item notifying the public that an executive officer or budget officer of the taxing entity intends to state in the public meeting that the tentative budget includes a proposed tax rate increase; and

WHEREAS, a separate item is on the agenda for the public meeting on May 5, 2026 notifying the public that the Budget Officer intends to state to the City of Cedar Hills and the public that the tentative budget for fiscal year 2026-27 includes a proposed property tax increase; and

WHEREAS, the Budget Officer made a statement to the City Council and the public in the May 5, 2026 public meeting that the tentative budget includes a proposed tax rate increase; and

WHEREAS, the Budget Officer presented to the City Council and the public, as a separate item on the agenda and in the same public meeting, a property tax impact schedule separate from other budget documents, as defined in Utah Code § 59-2-924.

WHEREAS, the City Council wishes to acknowledge that these requirements have been met and further direct that the property tax impact schedule be made available for public inspection and included as a separate agenda item at each public hearing prior to June 30 at which the City Council discusses or votes on the proposed general fund budget for fiscal year 2026-27

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

The City Council hereby acknowledges that, in compliance with Utah Code § 59-2-919(4)(a):

- A. a separate item is on the agenda for the public meeting on May 5, 2026 notifying the public that the Budget Officer intends to state to in a public meeting that the tentative budget for fiscal year 2026-27 includes a proposed property tax increase;
- B. the Budget Officer made a statement to the City Council and the public in the May 5, 2026 public meeting that the tentative budget includes a proposed tax rate increase; and
- C. the Budget Officer presented to the City Council and the public, as a separate item on the agenda and in the same public meeting, a property tax impact schedule separate from other budget documents, as defined in Utah Code § 59-2-924.

The City Council hereby orders that the property tax impact schedule shall be available for public inspection and will be included as a separate agenda item at each public hearing prior to June 30 at which the City Council discusses or votes on the proposed general fund budget for fiscal year 2026-27.

PASSED AND APPROVED this ___ day of May, 2026.

CITY OF CEDAR HILLS COUNCIL

By: _____
Denise Andersen, Mayor

[SEAL]

VOTING:

Laura Ellison	Yea	___	Nay	___
Erika Price	Yea	___	Nay	___
Mike Geddes	Yea	___	Nay	___
Bob Morgan	Yea	___	Nay	___
Kelly Smith	Yea	___	Nay	___



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	May 5, 2026

SUBJECT:	Review and approve Cedar Hills Tentative Budget for FY 2026-2027
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Charl Louw, Finance Director
BACKGROUND AND FINDINGS:	
<p>Staff will continue the FY2027 budget discussion that was part of the City Council Meetings on January 20, 2026, February 3, 2026, March 10, 2026, and April 14, 2026. Items that will be discussed are as follows:</p> <p>Tentative budget will be presented based on prior discussions.</p> <p>Staff would ask that the City Council review the tentative budget, so it can be approved. Staff will prepare a presentation that will be shared with the City Council prior to the scheduled meeting.</p>	
PREVIOUS LEGISLATIVE ACTION:	
N/A	
FISCAL IMPACT:	
<p>Tentative budget proposes increases for inflationary and contractual costs anticipated in departments. The city proposes a property tax increase of \$150k or \$4.63 a month for the average residential home value in Cedar Hills instead of raising public safety fees.</p> <p>The city is also proposing a \$75k decrease for property tax debt levy for the tentative budget contingent on a transfer in from golf fund of \$30k and a general operations levy increase of \$150k. The \$75k debt levy decrease would reduce property tax to the average value residential home by \$2.31 a month, if the general operations property tax levy is passed August 11th.</p> <p>The tentative budget is approved to provide a preliminary template for the final budget.</p> <p>The interim budget will be passed in June, which will temporarily set aside increased funding in a restricted budget account until the final budget is passed in August.</p>	
SUPPORTING DOCUMENTS:	
PDF of the tentative budget for all funds.	
RECOMMENDATION:	
N/A	
MOTION:	
Review and approve tentative budget and interim budget.	
ACTION:	
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

Tentative Budget

Property tax impact statement

Economic and Financial update

Utility update

Property tax impact statement effective July 1, 2026, until the final budget is adopted in August

- The entity is considering a tax rate that exceeds the certified tax rate for general operations by 20%
- The approximate dollar amount is \$150k and purpose of the ad valorem tax revenue increase is to absorb the public safety contractual increase.
- The approximate percentage increase in ad valorem tax revenue based on the tax rate increase is 20%
- That the entity shall provide notice of and conduct a public hearing as required where members of the public have an opportunity to comment on the proposed increase on August 11, 2026

For each department of the taxing entity whose budget would be affected

- The city is using a public safety fee increase of \$4 a month per ERU and a \$30k transfer in from the Golf fund as a placeholder in the interim budget, until the property tax budget is passed. Those inflows will be set aside in a restricted budget account. If a property tax increase is approved, then the July 2026 public safety fee increase of \$4 would be credited back to utility statements the following month. The \$30k transfer from golf would be updated to the golf debt service fund to reduce the property tax debt levy by \$30k. No other departments would be impacted by the interim budget.
- Operations for all departments would remain the same with or without the property tax increase. The funding would either come from public safety fees or property taxes.

Economic growth national update

per [Orion Advisor Solutions](#).

- National GDP growth for 1st quarter rebounded to 2% after government shutdowns hurt the 4th quarter
- **S&P 500 overall**
 - **Earnings growth:** 13.3% YoY vs. 7.2% expected
 - **Sector leaders:** Health Care (+43% vs. +36% expected), Communication Services (+29% vs. +4% expected), Tech (+16% vs. +16% expected)
- 6 of 7 of the Magnificent 7 posted another strong earnings season with diversified revenue sources across the globe, but analysts expect growth to decelerate to levels more in line with the rest of the index in the future
- Challenges ahead include tariffs and trade policy

Utah Department of Workforce Services

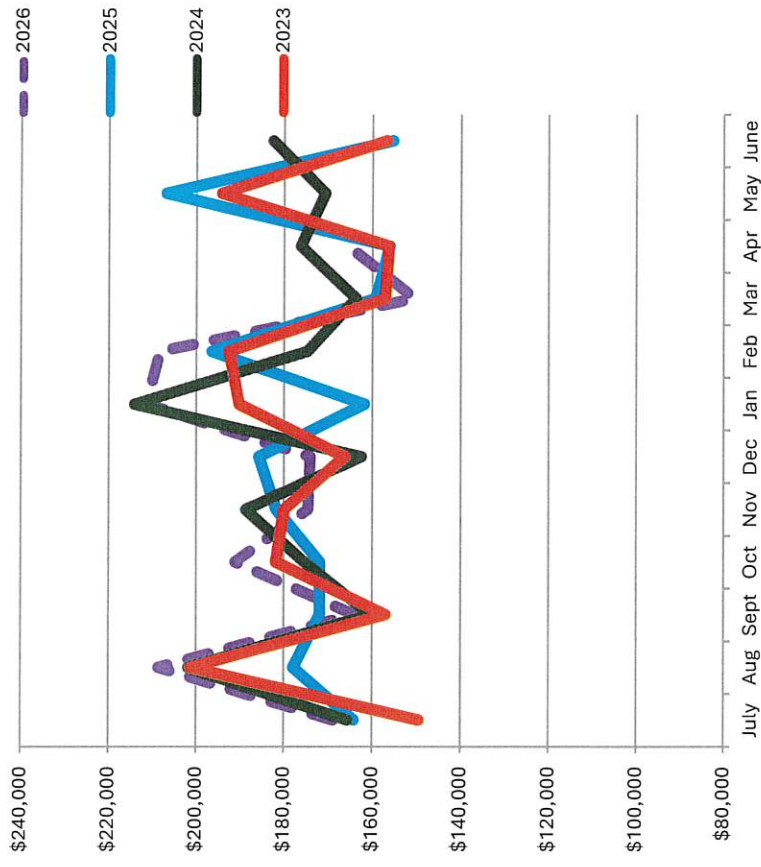
update April 22, 2026 (Amelia Hobson ABC4 report)

- Utah added 11,600 new jobs in the last 12 months
- Overall economy and job growth remains strong
- Utah nonfarm payroll employment has increase 0.7% since last February
- Current growth rate a normalization of the labor market after higher stimulated growth rates (per Maddy Oritt with the Kem C Garner Policy Institute)
- Utah unemployment is currently around 3.8% vs 4.4% nationally
 - Professional and business services increased 8,600 jobs
 - Education and health services increased 5,100 jobs
 - Financial activities 2,200 jobs
 - Trade, transportation, and utilities had year over year losses

Cedar Hills revenues mix of program and normalized sales tax growth

- Golf programming continues to lead year over year growth with green fees approximately \$1.17 million vs \$1.04 million last April
 - Construction will be a drag the next six months
- Sales tax growth moving towards historical average growth

Monthly Sales Tax Revenue



Utility Fee update

- Waste management annual contractual increase for garbage and recycling containers effective June 1 is 4.9%
- Recycling \$1.36 market increase above 4.9%
- TSSD 15% increase January 2027
- Culinary water no changes
- Secondary water temporary changes for tiers above 150% of property allocation during severe drought
- Storm drain rates no changes
- Public safety fee \$4 rate per ERU increase to \$16.30 effective July 1, 2026 to offset \$120k public safety contractual increase. \$4 per ERU would be credited back on the August utility statement, and the fee would be reduced to \$12.30 if the property tax increase of \$150k is approved for general operations

Water and Sewer fund highlights

- No planned fee increases for water and storm drain, except secondary water use over 150% of allocation during severe drought
- 15% passthrough increase from TSSD scheduled January 1, 2027
- \$5,223,793 in fund expenses and principal debt payments
- Sewer processing contract \$66,888 increase with Timpanogos Special Service District (TSSD) total \$958,728
- Staff compensation \$27,348 increase for a total of \$1,209,777.18 or 23% of fund expenses and debt principal
- Utility revenue bond payments \$736,700 in principal and interest
- Supplementary water contracted \$236,000 for Central Utah Water, and PG Irrigation
- Pond 10 renovation cost to be determined, working with Bowen Collins on plan
- Electric pumping costs similar to prior year through March 2026, and no increase passed yet from Rocky Mountain power despite a request in December for 4.5%

Recent Water Issues/Improvements

- Culinary and secondary water high demand in prior years caused wells and pump wear down prematurely
- Harvey well rehabilitation April 2015-February 2016
- Cottonwood well motor replacement February 2016
- American Fork booster repair summer 2016
- Cottonwood motor and shaft issues 2017-2018
- Utah state legislative mandates secondary water meters with financial incentives
- Cedar Hills is awarded approximately \$2 million in two meter-grant reimbursements for meters installed between 2022 through 2026
- Aquifer levels too low, so Harvey well deepening project is required March 2023-December 2023
- SCADA system project started summer 2025, and a work in process due to delayed availability of parts
- Secondary meter tiered usage pricing begins July 1, 2025
- Severe drought Winter 2025-2026, city staff and residents are encouraged to minimize water use
- Pond 10 plan to renovate the pond and prevent leaks in liner FY 2026-2027

TENTATIVE BUDGET DOCUMENT

GENERAL FUND REVENUES

TAX REVENUE		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-31-100	Property Tax	\$756,738	\$766,207	\$764,000	\$914,000	\$150,000
10-31-150	Motor Vehicle Tax	\$62,350	\$58,185	\$56,000	\$56,000	\$0
10-31-200	Delinquent Tax	\$34,881	\$36,583	\$30,000	\$31,000	\$1,000
10-31-250	Penalty & Interest	\$3,491	\$4,071	\$2,000	\$2,000	\$0
10-31-275	Fees in Lieu of Taxes	\$736	\$670	\$3,000	\$3,000	\$0
10-31-300	Sales & Use Tax	\$2,110,675	\$2,124,525	\$2,180,000	\$2,138,000	(\$42,000)
10-31-400	Franchise Tax	\$478,684	\$457,537	\$459,000	\$477,000	\$18,000
10-31-500	Telecom Tax	\$26,062	\$24,478	\$24,000	\$24,000	\$0
		\$3,473,618	\$3,472,257	\$3,518,000	\$3,645,000	\$127,000

LICENSES & PERMITS		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-32-190	Business License	\$14,941	\$15,965	\$16,000	\$16,000	\$0
10-32-200	Building Permits	\$81,110	\$103,272	\$100,000	\$94,000	(\$6,000)
10-32-210	Plan Check Fees	\$44,036	\$44,314	\$52,000	\$47,000	(\$5,000)
10-32-260	Miscellaneous Inspection Fees	\$3,771	\$2,186	\$2,000	\$2,000	\$0
		\$143,858	\$165,737	\$170,000	\$159,000	(\$11,000)

INTERGOVERNMENTAL REVENUE		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-33-401	District/County/State Court Split	\$15,788	\$13,584	\$13,000	\$13,000	\$0
		\$15,788	\$13,584	\$13,000	\$13,000	\$0

CHARGES FOR SERVICES		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-34-110	Garbage Fees	\$469,106	\$494,994	\$523,000	\$554,380	\$31,380
10-34-120	Recycling Fees	\$175,257	\$209,504	\$186,000	\$197,160	\$11,160
10-34-300	Processing, Printing & Postage Fees	\$19,063	\$20,382	\$19,000	\$19,000	\$0
10-34-310	Land-Use Application Fees	\$160	\$650	\$0	\$0	\$0
10-34-325	Passport Fees	\$164,817	\$171,443	\$175,000	\$175,000	\$0
10-34-350	Zoning Violation Fees	\$522	\$925	\$0	\$0	\$0
10-34-450	AF Public Safety Contract Fees	\$0	\$302,248	\$354,000	\$414,000	\$60,000
		\$828,924	\$1,200,147	\$1,257,000	\$1,359,540	\$102,540

RECREATION & CULTURE REVENUE		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-35-100	Family Festival Income	\$53,667	\$45,437	\$50,000	\$50,000	\$0
10-35-105	Youth City Council Fundraisers	\$207	\$59	\$0	\$0	\$0
10-35-110	Recreation Programs	\$208,661	\$199,729	\$196,000	\$200,000	\$4,000
10-35-111	Recreation & Cultural Classes	\$16,252	\$25,778	\$20,000	\$20,000	\$0
10-35-112	Event Center Rentals	\$328,158	\$0	\$0	\$0	\$0
10-35-120	Park Concessions	\$12,185	\$5,659	\$5,500	\$5,500	\$0
10-35-121	Cell Tower Leasing	\$0	\$0	\$26,000	\$31,200	\$5,200
10-35-130	Park Reservations	\$23,499	\$19,940	\$15,000	\$17,000	\$2,000
		\$642,628	\$296,603	\$312,500	\$323,700	\$11,200

MISCELLANEOUS REVENUE		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-36-100	Interest Income	\$64,526	\$46,942	\$40,000	\$35,000	(\$5,000)
10-36-500	Construction Bond Forfeiture	\$8,000	\$0	\$0	\$0	\$0
10-36-700	Sale of Capital Assets	\$35,000	\$53,037	\$0	\$0	\$0
10-36-900	Other Income	\$32,776	\$61,958	\$33,000	\$33,000	\$0
10-36-902	Transfer in from Water & Sewer	\$0	\$0	\$0	\$0	\$0
10-36-903	Transfer in from Capital Projects	\$15,000	\$27,000	\$18,000	\$18,000	\$0
10-36-904	Transfer in from Golf	\$0	\$0	\$40,000	\$0	(\$40,000)
		\$155,302	\$188,936	\$131,000	\$86,000	(\$45,000)

GRAND TOTALS		\$5,260,118	\$5,337,263	\$5,401,500	\$5,586,240	\$184,740
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GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-40-200	Materials & Supplies	\$8,446	\$6,784	\$7,500	\$8,500	\$1,000
10-40-210	Membership Dues	\$14,346	\$17,608	\$18,000	\$19,000	\$1,000
10-40-211	Continuing Education	\$4,148	\$2,916	\$3,600	\$4,000	\$400
10-40-220	Newsletter/Utility Billing	\$19,140	\$20,821	\$21,000	\$21,000	\$0
10-40-221	Legal Advertising	\$0	\$0	\$1,200	\$1,200	\$0
10-40-240	Computer/IT Expenses	\$13,708	\$7,082	\$7,500	\$7,500	\$0
10-40-250	Repairs & Maintenance	\$32,718	\$12,395	\$9,000	\$10,000	\$1,000
10-40-260	Office Equipment	\$6,766	\$9,771	\$8,500	\$8,500	\$0
10-40-275	Motor Pool Charges	\$8,500	\$9,782	\$10,371	\$10,371	\$0
10-40-280	Utilities	\$17,024	\$16,220	\$22,000	\$32,000	\$10,000
10-40-281	Postage	\$13,167	\$13,581	\$13,500	\$13,500	\$0
10-40-290	Communications/Telephone	\$6,641	\$5,231	\$7,000	\$7,000	\$0
10-40-305	Legal Services	\$114,917	\$126,755	\$120,000	\$125,000	\$5,000
10-40-315	Auditing Services	\$14,000	\$14,000	\$14,000	\$14,000	\$0
10-40-330	Professional/Technical	\$45,867	\$39,145	\$47,000	\$50,000	\$3,000
10-40-350	Other Events	\$4,495	\$3,234	\$5,000	\$5,000	\$0
10-40-510	Insurance	\$32,654	\$35,717	\$41,100	\$45,000	\$3,900
10-40-520	Welfare-Homeless	\$0	\$0	\$1,000	\$1,000	\$0
10-40-975	Bad Debt	\$14	\$14	\$750	\$750	\$0
		\$356,550	\$341,056	\$358,021	\$383,321	\$25,300

MAYOR/COUNCIL EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-41-110	Salary & Wages (FT)	\$58,845	\$67,245	\$69,262	\$72,448	\$3,186
10-41-115	Planning Commission	\$3,825	\$4,350	\$4,600	\$4,600	\$0
10-41-150	Employee Benefits	\$5,722	\$6,161	\$7,120	\$7,441	\$321
10-41-200	Materials & Supplies	\$439	\$1,376	\$200	\$200	\$0
10-41-211	Continuing Education	\$6,010	\$1,240	\$6,500	\$7,000	\$500
10-41-212	Uniforms/Clothing/PPE	\$22	\$366	\$750	\$750	\$0
10-41-213	Water & Food Supplies	\$1,113	\$662	\$1,100	\$1,100	\$0
10-41-290	Communications/Telephone	\$6,300	\$6,300	\$6,300	\$6,300	\$0
		\$82,277	\$87,699	\$95,832	\$99,839	\$4,007

ADMINISTRATIVE SERVICES EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-44-110	Salary & Wages (FT)	\$162,838	\$172,086	\$186,479	\$196,070	\$9,592
10-44-111	Overtime	\$612	\$67	\$852	\$891	\$39
10-44-120	Salary & Wages (PT)	\$47,003	\$45,664	\$44,524	\$46,453	\$1,929
10-44-150	Employee Benefits	\$75,694	\$84,619	\$80,257	\$79,947	(\$310)
10-44-210	Membership Dues	\$937	\$988	\$150	\$150	\$0
10-44-211	Continuing Education	\$2,483	\$1,619	\$3,600	\$3,600	\$0
10-44-212	Uniforms/Clothing/PPE	\$151	\$352	\$800	\$800	\$0
10-44-213	Water & Food Supplies	\$942	\$852	\$1,100	\$1,100	\$0
10-44-290	Communications/Telephone	\$480	\$727	\$800	\$800	\$0
		\$291,139	\$306,976	\$318,561	\$329,812	\$11,250

ADMINISTRATIVE SERVICES - RECORDER		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-45-110	Salary & Wages (FT)	\$60,056	\$63,782	\$66,906	\$69,905	\$2,999
10-45-111	Overtime	\$599	\$179	\$1,116	\$1,167	\$51
10-45-150	Employee Benefits	\$23,537	\$24,425	\$26,399	\$25,504	(\$895)
10-45-200	Materials & Supplies	\$390	\$835	\$6,000	\$6,000	\$0
10-45-210	Membership Dues	\$775	\$610	\$900	\$900	\$0
10-45-211	Continuing Education	\$2,560	\$2,189	\$3,000	\$3,000	\$0
10-45-212	Uniforms/Clothing/PPE	\$0	\$0	\$200	\$200	\$0
10-45-213	Water & Food Supplies	\$136	\$107	\$150	\$150	\$0
10-45-215	Contract Labor	\$5,306	\$4,803	\$500	\$500	\$0
10-45-250	City Code	\$2,458	\$1,045	\$2,500	\$2,500	\$0
10-45-400	Election Expenses	\$14,013	\$0	\$30,000	\$0	(\$30,000)
		\$109,831	\$97,974	\$137,670	\$109,825	(\$27,845)

FINANCE DEPARTMENT EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-50-110	Salary & Wages (FT)	\$145,255	\$129,843	\$134,981	\$141,026	\$6,045
10-50-111	Overtime	\$0	\$0	\$1,031	\$1,087	\$56
10-50-120	Salary & Wages (PT)	\$635	\$1,275	\$912	\$912	\$0
10-50-150	Employee Benefits	\$76,044	\$65,935	\$75,012	\$68,912	(\$6,100)
10-50-200	Materials & Supplies	\$826	\$646	\$1,500	\$1,500	\$0
10-50-210	Membership Dues	\$195	\$233	\$300	\$300	\$0
10-50-211	Continuing Education	\$2,084	\$2,509	\$3,000	\$3,000	\$0
10-50-212	Uniforms/Clothing/PPE	\$530	\$0	\$300	\$300	\$0
10-50-213	Water & Food Supplies	\$136	\$107	\$300	\$300	\$0
10-50-290	Communications/Telephone	\$1,051	\$679	\$1,000	\$1,000	\$0
		\$226,756	\$201,226	\$218,336	\$218,336	\$1

PUBLIC SAFETY EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-55-280	Utilities	\$6,398	\$4,800	\$7,000	\$0	(\$7,000)
10-55-300	Fire Services	\$788,636	\$1,199,184	\$1,265,139	\$1,332,000	\$66,861
10-55-400	Police Services	\$577,865	\$990,000	\$1,044,450	\$1,100,000	\$55,550
10-55-450	Dispatch Fees	\$44,862	\$51,675	\$63,012	\$63,012	\$0
10-55-500	Crossing Guard Expenses	\$12,659	\$13,532	\$16,760	\$17,376	\$617
10-55-600	Animal Control	\$7,848	\$7,433	\$7,600	\$7,600	\$0
10-55-700	Other Public Safety	\$0	\$252	\$25,000	\$0	(\$25,000)
10-55-975	Bad Debt - Paramedic Fee	\$0	\$0	\$0	\$0	\$0
		\$1,438,267	\$2,266,877	\$2,428,961	\$2,519,988	\$91,028

COMMUNITY DEVELOPMENT/BUILDING & ZONING EXPEN		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-60-110	Salary & Wages (FT)	\$0	\$27,601	\$33,156	\$36,264	\$3,108
10-60-120	Salary & Wages (PT)	\$67,069	\$13,004	\$6,230	\$6,502	\$272
10-60-150	Employee Benefits	\$6,207	\$14,291	\$13,244	\$15,817	\$2,572
10-60-200	Materials & Supplies	\$605	\$472	\$500	\$500	\$0
10-60-210	Membership Dues	\$50	\$125	\$250	\$250	\$0
10-60-211	Continuing Education	\$1,728	\$1,923	\$3,000	\$3,000	\$0
10-60-212	Uniforms/Clothing/PPE	\$106	\$244	\$300	\$300	\$0
10-60-213	Water & Food Supplies	\$214	\$107	\$500	\$500	\$0
10-60-215	Contract Labor	\$39,646	\$33,178	\$35,000	\$35,000	\$0
10-60-265	Tools & Equipment	\$8	\$22	\$100	\$100	\$0
10-60-275	Motor Pool Charges	\$8,047	\$8,047	\$7,747	\$8,833	\$1,086
10-60-290	Communications/Telephone	\$650	\$380	\$1,000	\$1,000	\$0
10-60-310	Engineering	\$40,860	\$31,082	\$50,000	\$35,000	(\$15,000)
10-60-330	Professional & Technical	\$4,606	\$4,496	\$4,400	\$4,400	\$0
		\$169,795	\$134,971	\$155,427	\$147,465	(\$7,961)

PUBLIC WORKS EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-61-110	Salary & Wages (FT)	\$76,353	\$47,787	\$55,251	\$59,045	\$3,794
10-61-111	Overtime	\$3,913	\$1,309	\$1,677	\$1,708	\$31
10-61-120	Salary & Wages (PT)	\$289	\$17	\$5,500	\$5,500	\$0
10-61-150	Employee Benefits	\$43,826	\$32,758	\$40,349	\$37,562	(\$2,787)
10-61-200	Materials & Supplies	\$4,205	\$5,058	\$3,000	\$3,000	\$0
10-61-210	Membership Dues	\$232	\$330	\$500	\$500	\$0
10-61-211	Continuing Education	\$1,831	\$805	\$3,300	\$3,300	\$0
10-61-212	Uniforms/Clothing/PPE	\$3,496	\$1,741	\$2,500	\$2,500	\$0
10-61-213	Water & Food Supplies	\$975	\$704	\$750	\$750	\$0
10-61-265	Tools & Equipment	\$4,193	\$3,115	\$3,000	\$3,000	\$0
10-61-275	Motor Pool Charges	\$82,175	\$0	\$0	\$0	\$0
10-61-290	Communications/Telephone	\$1,311	\$1,283	\$1,600	\$1,600	\$0
10-61-310	Engineering Services	\$15,698	\$14,865	\$15,000	\$15,000	\$0
10-61-330	Professional Services	\$0	\$5,562	\$5,500	\$5,500	\$0
		\$238,495	\$115,301	\$137,927	\$138,966	\$1,039

SOLID WASTE EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-63-300	Solid Waste Services	\$429,776	\$447,141	\$460,000	\$487,600	\$27,600

10-63-400	Recycling	\$154,792	\$173,822	\$162,000	\$171,720	\$9,720
10-63-975	Bad Debt	\$522	\$588	\$1,000	\$1,000	\$0
		\$585,091	\$621,551	\$623,000	\$660,320	\$37,320

PARKS EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-64-110	Salary & Wages (FT)	\$78,498	\$140,068	\$148,657	\$155,881	\$7,224
10-64-111	Overtime	\$4,153	\$6,438	\$0	\$0	\$0
10-64-120	Salary & Wages (PT)	\$77,292	\$69,293	\$65,000	\$76,262	\$11,262
10-64-150	Employee Benefits	\$55,281	\$84,113	\$84,000	\$94,374	\$10,374
10-64-210	Membership Dues	\$150	\$70	\$200	\$200	\$0
10-64-211	Continuing Education	\$1,430	\$495	\$3,500	\$3,500	\$0
10-64-212	Uniforms/Clothing/PPE	\$1,856	\$1,784	\$2,400	\$2,400	\$0
10-64-213	Water & Food Supplies	\$284	\$284	\$600	\$600	\$0
10-64-230	Tree pruning, supplies, planning	\$36,743	\$36,132	\$37,000	\$40,000	\$3,000
10-64-240	Park Supplies & Maintenance	\$86,713	\$99,877	\$90,000	\$95,000	\$5,000
10-64-245	Beautification Committee	\$4,100	\$360	\$1,000	\$1,000	\$0
10-64-250	Utilities	\$20,238	\$25,746	\$80,000	\$80,000	\$0
10-64-265	Tools & Equipment	\$5,107	\$7,988	\$5,500	\$5,500	\$0
10-64-275	Motor Pool	\$5,387	\$5,387	\$28,800	\$25,130	(\$3,670)
10-64-290	Communications & Telephone	\$496	\$1,323	\$1,300	\$1,300	\$0
		\$377,730	\$479,357	\$547,957	\$581,147	\$33,190

COMMUNITY SERVICES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-65-110	Salary & Wages (FT)	\$85,981	\$27,886	\$11,592	\$12,109	\$516
10-65-120	Salary & Wages (PT)	\$138,216	\$63,795	\$67,691	\$69,258	\$1,567
10-65-150	Employee Benefits	\$52,464	\$23,832	\$15,678	\$15,780	\$101
10-65-200	Materials & Supplies	\$30,561	\$200	\$300	\$300	\$0
10-65-210	Membership Dues	\$270	\$225	\$400	\$400	\$0
10-65-211	Continuing Education	\$0	\$538	\$500	\$500	\$0
10-65-212	Uniforms/Clothing/PPE	\$556	\$1,210	\$1,250	\$1,250	\$0
10-65-213	Water & Food Supplies	\$275	\$371	\$300	\$300	\$0
10-65-250	Utilities	\$27,486	\$0	\$0	\$0	\$0
10-65-275	Motor Pool Charges	\$10,167	\$10,667	\$10,246	\$10,183	(\$63)
10-65-290	Communications/Telephone	\$2,227	\$855	\$700	\$700	\$0
10-65-300	Recreation & Cultural Classes	\$19,558	\$25,005	\$25,000	\$25,000	\$0
10-65-400	Recreation Programs	\$82,993	\$68,436	\$76,000	\$76,000	\$0
10-65-401	Recreation Equipment	\$1,238	\$1,513	\$2,000	\$2,000	\$0
10-65-500	Library Expenses	\$23,400	\$21,600	\$24,000	\$24,000	\$0
10-65-550	Credit Card Fees	\$15,348	\$8,257	\$13,000	\$13,000	\$0
10-65-600	Family Festival Celebration	\$90,480	\$88,128	\$96,500	\$100,000	\$3,500
10-65-601	Cultural Events--Creekside Theater	\$15,144	\$15,219	\$18,000	\$18,000	\$0
10-65-602	Holiday events	\$2,562	\$11,323	\$10,000	\$10,500	\$500
10-65-605	Youth City Council	\$1,173	\$1,013	\$3,000	\$3,000	\$0
10-65-606	Community Outreach	\$0	\$100	\$2,000	\$2,000	\$0
10-65-610	Advertising	\$2,660	\$0	\$0	\$0	\$0
10-65-615	Insurance	\$1,829	\$0	\$0	\$0	\$0
10-65-620	Building Maintenance	\$33,563	\$139	\$5,000	\$5,000	\$0
		\$638,151	\$370,314	\$383,158	\$389,279	\$6,122

TRANSFERS OUT		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-69-910	Transfer to Capital Projects Fund	\$600,000	\$0	\$650,000	\$0	(\$650,000)
10-69-916	Transfer to Golf Debt Service fund	\$0	\$0	\$50,000	\$0	(\$50,000)
		\$600,000	\$0	\$700,000	\$0	(\$700,000)

GRAND TOTALS		\$5,114,084	\$5,023,302	\$6,104,851	\$5,578,299	\$526,551
NET TOTALS		\$146,034	\$313,961	\$703,351	\$7,941	

ESTIMATED FUND BALANCE		FY 2027
		BUDGET
	Estimated Beginning Fund Bal	\$1,000,000
	Projected Revenue over Expenditures	\$7,941
	Potential Drawdowns from One-Time Capital Project Expenditures	\$0
	Remaining Unrestricted Fund Balance	\$1,007,941

GOLF FUND REVENUES

GOLF REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
20-30-100	Green Fees	\$1,203,443	\$1,530,065	\$1,372,867	\$1,400,000	\$27,134
20-30-300	Short course	\$91,529	\$95,133	\$112,000	\$120,000	\$8,000
20-30-400	Pro Shop Revenue	\$240,793	\$226,526	\$158,067	\$205,000	\$46,933
20-30-450	Golf Simulator	\$0	\$0	\$0	\$0	\$0
20-30-500	Snack Shack & Concessions	\$30,734	\$29,417	\$33,626	\$25,000	(\$8,626)
20-30-600	Season Passes	\$213,888	\$195,545	\$40,000	\$200,000	\$160,000
20-30-700	Event Rentals	\$0	\$328,536	\$300,000	\$300,000	\$0
20-30-750	Event Center Concessions	\$0	\$4,000	\$3,500	\$3,500	\$0
20-30-800	Other Income	\$75,000	\$4,727	\$0	\$0	\$0
20-30-900	Interest Income	\$13,840	\$27,738	\$20,000	\$10,000	(\$10,000)
20-XX-XXX	Other Financing Source	\$0	\$0	\$4,600,000	\$0	(\$4,600,000)
20-XX-XXX	Fund Balance Drawdown Appropriated	\$0	\$0	\$0	\$2,500,000	\$2,100,000
GRAND TOTAL		\$1,869,227	\$2,441,688	\$7,040,060	\$4,763,500	\$2,276,560

GOLF EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
20-42-110	Salary & Wages (FT) Events	\$0	\$28,549	\$34,432	\$35,966	\$1,534
20-42-120	Salary & Wages (PT) Events	\$0	\$89,360	\$98,281	\$101,447	\$3,166
20-42-150	Employee Benefits Events	\$0	\$29,787	\$37,165	\$37,025	(\$140)
20-42-200	Materials & Supplies Events	\$0	\$24,370	\$26,000	\$26,000	\$0
20-42-211	Continuing Education	\$0	\$0	\$1,000	\$1,000	\$0
20-42-212	Uniforms/Clothing/PPE	\$0	\$60	\$500	\$500	\$0
20-42-213	Water & Food Supplies	\$0	\$209	\$500	\$500	\$0
20-42-250	Utilities Events	\$0	\$27,193	\$25,000	\$25,000	\$0
20-42-290	Communications/Telephone Events	\$0	\$600	\$600	\$600	\$0
20-42-550	Credit Card Fees Events	\$0	\$10,032	\$10,000	\$10,000	\$0
20-42-610	Advertising	\$0	\$1,024	\$1,500	\$1,500	\$0
20-42-615	Insurance	\$0	\$2,000	\$2,300	\$2,500	\$200
20-42-620	Building Maintenance	\$0	\$70,529	\$40,000	\$40,000	\$0
20-43-110	Salary & Wages (FT) Golf	\$290,120	\$374,479	\$400,000	\$461,991	\$61,991
20-43-111	Overtime	\$767	\$399	\$500	\$500	\$0
20-43-120	Salary & Wages (PT)**	\$184,293	\$200,855	\$230,000	\$230,480	\$480
20-43-150	Employee Benefits	\$186,651	\$221,085	\$200,000	\$260,850	\$60,850
20-43-290	Communications/Telephone	\$3,579	\$4,271	\$3,700	\$3,700	\$0
20-50-100	Practice Area & Pro Shop Supplies	\$7,492	\$7,501	\$10,000	\$10,000	\$0
20-50-200	Utilities	\$60,212	\$59,394	\$95,000	\$95,000	\$0
20-50-330	Professional/Technical	\$10,708	\$28,815	\$66,500	\$66,500	\$0
20-50-500	Snack Shack & Concessions	\$23,365	\$19,293	\$20,000	\$20,000	\$0
20-50-600	Credit Card Expenses	\$45,950	\$75,241	\$65,000	\$70,000	\$5,000
20-50-700	Pro Shop	\$181,381	\$164,492	\$100,000	\$145,000	\$45,000
20-50-800	Building Maintenance	\$14,526	\$20,953	\$16,000	\$16,000	\$0
20-60-100	Repairs & Maintenance - Course	\$50,180	\$48,362	\$50,000	\$50,000	\$0
20-60-200	Fertilizer & Chemicals	\$38,520	\$40,044	\$45,000	\$45,000	\$0
20-60-300	Water & Pumping Costs	\$13,795	\$19,939	\$21,000	\$21,000	\$0
20-60-500	Petroleum & Oil	\$12,495	\$10,811	\$12,000	\$12,000	\$0
20-60-600	Equipment Repair & Replacement	\$14,893	\$24,359	\$16,000	\$16,000	\$0
20-60-700	Equipment Rental	\$2,109	\$1,607	\$1,500	\$1,500	\$0
20-60-750	Insurance	\$1,959	\$2,143	\$2,500	\$3,000	\$500
20-60-900	Carl Repair & Replacement	\$11,488	\$4,115	\$8,000	\$8,000	\$0
20-60-980	Resident Claims	\$7,599	\$605	\$2,000	\$2,000	\$0
20-70-100	Membership Dues	\$1,082	\$1,155	\$1,200	\$1,200	\$0
20-70-212	Uniforms/Clothing/PPE	\$2,940	\$3,275	\$3,000	\$3,000	\$0
20-70-213	Water & Food Supplies	\$606	\$365	\$700	\$700	\$0
20-70-300	Continuing Education	\$970	\$790	\$4,500	\$4,500	\$0
20-70-500	Computers/Phones	\$4,981	\$4,012	\$5,000	\$5,000	\$0
20-70-600	Advertising	\$24,000	\$30,000	\$17,000	\$20,000	\$3,000
20-80-250	Golf Cart Rental	\$107,380	\$114,253	\$122,000	\$122,000	\$0
20-80-275	Motor Pool Charges	\$27,606	\$27,306	\$29,821	\$20,864	(\$8,957)
20-80-500	Debt Service Principal	\$0	\$0	\$0	\$300,000	\$300,000
20-80-505	Debt Service Interest Expense	\$0	\$42,584	\$35,000	\$35,000	\$0
20-80-912	Transfer to Capital Projects Fund	\$250,000	\$0	\$0	\$0	\$0
20-80-914	Transfer to General Fund	\$0	\$0	\$40,000	\$0	(\$40,000)
20-80-915	Transfer to Golf Debt Service	\$0	\$0	\$0	\$30,000	\$30,000
20-95-202	Capital Outlay	\$201,653	\$48,177	\$2,700,000	\$2,400,000	(\$300,000)
GRAND TOTAL		\$1,783,301	\$1,884,393	\$4,600,199	\$4,762,823	\$162,625

NET TOTAL	\$85,927	\$557,295	\$2,439,861	\$677	\$2,439,184
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ESTIMATED FUND BALANCE		FY 2027 BUDGET
Beginning Unrestricted Fund Bal		\$1,000,000
Projected operations		\$677
Capital Outlay Drawdown		<u>\$2,500,000</u>
Remaining Unrestricted Fund Balance		\$1,499,323

CLASS C ROADS FUND REVENUES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
21-30-100 Class C Roads	\$399,659	\$457,640	\$477,000	\$444,000	(\$33,000)
21-30-110 Highway Sales Tax Distribution	\$183,377	\$183,101	\$183,000	\$183,000	\$0
21-30-120 Public Transit Sales tax	\$38,471	\$73,740	\$72,000	\$72,000	\$0
21-30-900 Interest Income	\$32,829	\$28,878	\$10,000	\$10,000	\$0
21-36-900 Other Income	\$0	\$2,300	\$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
	\$654,337	\$745,660	\$742,000	\$709,000	\$33,000

CLASS C ROADS FUND EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
21-62-110 Salary & Wages (FT)	\$75,182	\$106,661	\$92,789	\$97,975	\$5,186
21-62-111 Overtime	\$3,913	\$3,292	\$2,895	\$2,994	\$99
21-62-120 Salary & Wages (PT)	\$1,806	\$0	\$0	\$0	\$0
21-62-150 Employee Benefits	\$44,422	\$63,125	\$67,176	\$61,359	(\$5,817)
21-62-275 Motor Pool Charges	\$0	\$44,703	\$28,014	\$19,818	(\$8,196)
21-62-310 Engineering	\$3,343	\$0	\$10,000	\$10,000	\$0
21-62-330 Professional Fees	\$1,565	\$2,017	\$1,800	\$1,800	\$0
21-62-410 Street Light Operation	\$35,322	\$38,937	\$46,000	\$46,000	\$0
21-62-415 Street Light Maintenance	\$23,338	\$14,625	\$30,000	\$30,000	\$0
21-62-420 Street Signs	\$9,337	\$28,270	\$15,000	\$15,000	\$0
21-62-440 Street Maintenance	\$755,259	\$414,380	\$400,000	\$570,000	\$170,000
21-62-450 Snow Removal	\$20,358	\$3,124	\$20,000	\$20,000	\$0
21-62-470 Sidewalk Maintenance	\$24,863	\$5,941	\$25,000	\$25,000	\$0
	\$998,708	\$725,074	\$738,674	\$899,946	\$161,272

NET TOTALS	\$344,371	\$20,586	\$3,326	\$190,946	\$194,272
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ESTIMATED FUND BALANCE

	FY 2027 BUDGET
Beginning Fund Bal	\$680,000
Change in Fund Balance	\$190,946
Remaining Fund Balance	\$489,054

GOLF DEBT SERVICE FUND

DEBT SERVICE REVENUE	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
30-31-102 2012 GO Bond - Property Tax	\$306,585	\$307,801	\$306,000	\$226,000	(\$80,000)
30-31-103 Motor Vehicle Tax	\$25,261	\$23,374	\$22,000	\$20,000	(\$2,000)
30-31-104 Delinquent Tax	\$14,132	\$14,696	\$16,000	\$15,000	(\$1,000)
30-31-105 Penalty & Interest	\$1,415	\$1,635	\$1,800	\$1,500	(\$300)
30-36-100 Interest Income	\$3,424	\$2,446	\$0	\$0	\$0
30-35-300 Transfer In	\$0	\$0	\$50,000	\$30,000	(\$20,000)
GRAND TOTAL	\$350,816	\$349,953	\$395,800	\$292,500	(\$103,300)

DEBT SERVICE EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
30-98-102 2012 GO Bond Principal	\$270,000	\$275,000	\$280,000	\$285,000	\$5,000
30-98-202 2012 GO Bond Interest	\$93,720	\$88,320	\$82,820	\$77,220	(\$5,600)
30-98-795 Trustee Fees	\$425	\$425	\$425	\$425	\$0
30-98-800 Transfer Out unrestricted	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$364,145	\$363,745	\$363,245	\$362,645	\$600

NET TOTAL	\$13,329	\$13,792	\$32,555	\$70,145	\$102,700
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ESTIMATED FUND BALANCE	FY 2027 BUDGET
Beginning Fund Bal	\$80,000
Change of Unrestricted Fund Balance	\$70,145
Remaining Fund Balance	<u>\$9,855</u>

CAPITAL PROJECTS FUND REVENUES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-30-100 Impact Fees - Park Development	\$2,256	\$4,512	\$0	\$0	\$0
40-30-130 Impact Fees - Public Safety	\$19,964	\$990	\$0	\$0	\$0
40-30-140 Impact Fees - Streets	\$47,342	\$1,250	\$0	\$0	\$0
40-30-550 PARC Sales Tax Revenues	\$96,869	\$95,699	\$104,000	\$99,000	(\$5,000)
40-30-600 Interest Income	\$112,483	\$83,785	\$50,000	\$20,000	(\$30,000)
40-30-700 Grant Income	\$21,984	\$0	\$9,000	\$9,000	\$0
40-30-801 Transfers in from General Fund	\$600,000	\$0	\$0	\$0	\$0
40-30-803 Transfers in from Golf Fund	\$250,000	\$0	\$0	\$0	\$0
	\$1,150,898	\$186,236	\$163,000	\$128,000	(\$35,000)

CAPITAL PROJECTS FUND EXPENDITURES

STREET PROJECTS					
	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-78-781 Harvey Blvd Widening	\$2,449	\$74,155	\$200,000	\$200,000	\$0
	\$2,449	\$74,155	\$200,000	\$200,000	\$0
PARK PROJECTS					
	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-80-803 Harvey Park	\$0	\$11,943	\$0	\$0	\$0
40-80-805 Forest Creek Trail	\$214,342	\$0	\$0	\$0	\$0
40-80-824 Parks renewal	\$1,340,559	\$81,046	\$260,000	\$250,000	(\$10,000)
	\$1,554,900	\$92,989	\$260,000	\$250,000	(\$10,000)
MISCELLANEOUS PROJECTS					
	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-95-225 Building Improvements	\$32,340	\$25,187	\$1,200,000	\$400,000	(\$800,000)
40-95-128 Golf Improvements	\$226,095	\$0	\$0	\$0	\$0
	\$258,435	\$25,187	\$1,200,000	\$400,000	(\$800,000)
OTHER USES					
	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-96-100 Transfer to the Gen Fund	\$15,000	\$27,000	\$18,000	\$18,000	\$0
	\$15,000	\$27,000	\$18,000	\$18,000	\$0
GRAND TOTALS	\$ 1,830,784	\$ 219,331	\$ 1,678,000	\$ 868,000	\$ (810,000)
NET TOTALS	\$679,886	\$33,095	\$1,515,000	\$740,000	\$775,000

ESTIMATED FUND BALANCE		FY 2027 BUDGET
Beginning Fund Bal		\$1,800,000
Change in Restricted/Nonspendable Fund Bal		-\$740,000
Projected transfer from other funds		
Remaining Fund Balance		\$1,060,000

WATER, SEWER, & STORM DRAIN REVENUES

WATER REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-37-110	Water Fees - Residents	\$781,451	\$839,381	\$850,000	\$850,000	\$0
51-37-111	Water Fees - American Fork	\$5,606	\$0	\$0	\$0	\$0
51-37-112	Water Fees - Contractor	\$1,840	\$1,395	\$3,000	\$3,000	\$0
51-37-113	PI Fees - Usage	\$404,426	\$244,211	\$500,000	\$350,000	(\$150,000)
51-37-114	PI Fees - Base Rate	\$776,709	\$1,102,122	\$1,265,719	\$1,265,719	\$0
51-37-115	CUP	\$78,660	\$0	\$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	\$37,750	\$450	\$500	\$500	\$0
51-37-190	Water Meters	\$225	\$2,300	\$2,000	\$2,000	\$0
51-37-195	Grants	\$755,610	\$331,727	\$100,000	\$12,000	(\$88,000)
51-37-350	Water Impact Fees	\$11,210	\$2,162	\$3,000	\$3,000	\$0
		\$2,891,237	\$2,561,498	\$2,761,969	\$2,523,969	\$238,000
STORM DRAIN REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-35-110	Storm Drain - Residents	\$499,278	\$507,510	\$500,000	\$500,000	\$0
51-35-150	Storm Water Violation/Land Disturbance Fe	\$700	\$0	\$500	\$500	\$0
		\$499,978	\$507,510	\$500,500	\$500,500	\$0
SEWER REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-38-110	Sewer Fees - Residents	\$1,264,227	\$1,449,995	\$1,515,972	\$1,584,191	\$68,219
51-38-111	Sewer Fees from City departments	\$1,750	\$1,750	\$1,750	\$1,750	\$0
51-38-115	Sewer Fees - Nonresidents	\$8,674	\$6,204	\$6,204	\$6,204	\$0
51-38-160	Sewer Lateral Inspections	\$225	\$450	\$150	\$150	\$0
51-38-665	Sewer Impact Fees	\$36,409	\$1,858	\$2,000	\$2,000	\$0
		\$1,311,285	\$1,460,256	\$1,526,076	\$1,594,295	\$68,219
MISCELLANEOUS REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-39-100	Contribution from Developer	\$58,219	\$108,521	\$0	\$0	\$0
51-39-200	Penalty Fees	\$31,455	\$34,420	\$33,000	\$33,000	\$0
51-39-410	Interest Income	\$114,978	\$121,730	\$35,000	\$35,000	\$0
51-39-600	Utility Setup Fees	\$7,400	\$7,600	\$2,000	\$2,000	\$0
51-39-900	Other Income	\$1,114	\$5,669	\$750	\$750	\$0
51-39-950	Contribution Income	\$28,300	\$2,700	\$5,000	\$5,000	\$0
		\$241,467	\$280,640	\$75,750	\$75,750	\$0
GRAND TOTALS		\$4,943,966	\$4,809,904	\$4,864,295	\$4,694,514	(\$169,781)

WATER, SEWER, & STORM DRAIN EXPENDITURES

STORM DRAIN EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-72-110	Salary & Wages (FT)	\$211,083	\$201,300	\$212,380	\$222,979	\$10,599
51-72-111	Overtime	\$8,577	\$6,150	\$5,392	\$5,606	\$214
51-72-120	Salary & Wages (PT)	\$12,502	\$5,931	\$3,914	\$4,173	\$259
51-72-150	Employee Benefits	\$124,169	\$112,965	\$115,000	\$131,526	\$16,526
51-72-160	GASB 68 Pension Expense	\$6,465	\$9,005	\$0	\$0	\$0
51-72-200	Storm Drain Supplies	\$437	\$47	\$500	\$500	\$0
51-72-210	Membership Dues	\$2,429	\$2,370	\$5,000	\$5,000	\$0
51-72-211	Continuing Education	\$2,361	\$565	\$3,200	\$3,200	\$0
51-72-212	Uniforms/Clothing/PPE	\$596	\$462	\$500	\$500	\$0
51-72-213	Water & Food Supplies	\$460	\$368	\$500	\$500	\$0
51-72-240	Computer Expenses	\$0	\$2,845	\$3,000	\$3,000	\$0
51-72-265	Tools & Equipment	\$3,834	\$2,004	\$2,500	\$2,500	\$0
51-72-290	Communications/Telephone	\$1,448	\$1,280	\$1,500	\$1,500	\$0
51-72-310	Engineering Services	\$9,051	\$7,946	\$5,000	\$5,000	\$0
51-72-330	Professional/Technical	\$1,695	\$4,572	\$3,000	\$3,000	\$0
51-72-510	Insurance	\$8,242	\$9,015	\$10,300	\$10,300	\$0
51-72-751	Storm Drain Maintenance	\$19,134	\$22,034	\$30,000	\$30,000	\$0
51-72-960	Depreciation - Storm Drain	\$116,527	\$116,527	\$115,000	\$115,000	\$0
51-72-975	Bad Debt	\$405	\$423	\$750	\$750	\$0
		\$516,482	\$505,808	\$517,437	\$545,034	\$27,597

WATER EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-73-110	Salary & Wages (FT)	\$276,746	\$290,048	\$393,070	\$414,686	\$21,616
51-73-111	Overtime	\$8,537	\$4,817	\$8,651	\$8,956	\$306
51-73-120	Salary & Wages (PT)	\$5,524	\$7,574	\$8,151	\$8,151	\$0
51-73-150	Employee Benefits	\$157,941	\$160,987	\$255,726	\$234,698	(\$21,029)
51-73-160	GASB 68 Pension Expense	\$9,348	\$16,362	\$0	\$0	\$0
51-73-200	Water Supplies	\$1,236	\$4,067	\$2,000	\$2,000	\$0
51-73-210	Membership Dues	\$2,623	\$4,248	\$5,000	\$5,000	\$0
51-73-211	Continuing Education	\$6,034	\$3,954	\$6,200	\$6,200	\$0
51-73-212	Uniforms/Clothing/PPE	\$1,462	\$1,376	\$1,750	\$1,750	\$0
51-73-213	Water & Food Supplies	\$360	\$351	\$500	\$500	\$0
51-73-240	Computer Expenses	\$6,268	\$7,067	\$7,000	\$7,000	\$0
51-73-250	Repairs & Maintenance	\$4,754	\$14,992	\$7,000	\$7,000	\$0
51-73-260	Office Equipment	\$0	\$2,447	\$1,000	\$1,000	\$0
51-73-265	Tools & Equipment	\$5,954	\$9,167	\$7,500	\$7,500	\$0
51-73-275	Motor Pool Charges	\$93,562	\$157,269	\$114,910	\$110,831	(\$4,079)
51-73-280	Utilities	\$226,112	\$380,552	\$420,000	\$420,000	\$0
51-73-282	Blue Stakes	\$3,104	\$1,016	\$2,000	\$2,000	\$0
51-73-290	Communications/Telephone	\$2,236	\$1,994	\$2,300	\$2,300	\$0
51-73-310	Engineering Services	\$25,606	\$16,460	\$25,000	\$25,000	\$0
51-73-330	Professional/Technical	\$85,974	\$48,557	\$50,000	\$50,000	\$0
51-73-360	Meter Installation & Maintenance	\$0	\$288	\$15,000	\$15,000	\$0
51-73-470	Water Purchases - AF	\$0	\$0	\$15,000	\$15,000	\$0
51-73-471	Water Purchases - PG	\$57,861	\$58,084	\$59,000	\$59,000	\$0
51-73-472	Water Testing/Treatment	\$13,710	\$19,922	\$21,000	\$21,000	\$0
51-73-510	Insurance	\$20,598	\$22,530	\$25,800	\$25,800	\$0
51-73-751	Water Construction Projects/Repair	\$35,586	\$56,881	\$60,000	\$60,000	\$0
51-73-800	Supplementary Water	\$163,301	\$169,212	\$177,000	\$177,000	\$0
51-73-801	PI Expenses	\$20,190	\$6,022	\$16,000	\$16,000	\$0
51-73-900	Credit Card Fees	\$42,064	\$48,817	\$50,000	\$50,000	\$0
51-73-950	Trustee Fees	\$7,450	\$6,700	\$6,700	\$6,700	\$0
51-73-955	Bond Interest	\$125,751	\$193,185	\$185,000	\$176,000	(\$9,000)
51-73-960	Depreciation - Water	\$605,784	\$804,319	\$805,000	\$810,000	\$5,000
51-73-965	Deferred Amortization Costs	\$25,589	\$12,213	\$13,057	\$13,057	\$0
51-73-975	Bad Debt	\$1,680	\$1,849	\$6,000	\$6,000	\$0
51-73-980	Resident Claims	\$0	\$0	\$6,000	\$6,000	\$0
		\$2,024,248	\$2,533,327	\$2,778,315	\$2,771,129	(\$7,185)

SEWER EXPENDITURES	FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
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SEWER EXPENDITURES		ACTUAL	ACTUAL	PROJECTED	BUDGET	CHANGE
51-74-110	Salary & Wages (FT)	\$175,078	\$173,651	\$123,251	\$129,778	\$6,527
51-74-111	Overtime	\$5,634	\$3,190	\$2,035	\$2,106	\$71
51-74-120	Salary & Wages (PT)	\$3,608	\$1,499	\$1,151	\$1,151	\$0
51-74-150	Employee Benefits	\$98,493	\$99,926	\$71,506	\$63,766	(\$7,740)
51-74-160	GASB 68 Pension Expense	(\$6,346)	\$5,183	\$0	\$0	\$0
51-74-200	Sewer Supplies	\$44	\$25	\$2,000	\$2,000	\$0
51-74-210	Membership Dues	\$100	\$0	\$100	\$100	\$0
51-74-211	Continuing Education	\$1,341	\$644	\$1,750	\$1,750	\$0
51-74-212	Uniforms/Clothing/PPE	\$778	\$509	\$750	\$750	\$0
51-74-213	Water & Food Supplies	\$249	\$188	\$500	\$500	\$0
51-74-240	Computer Expenses	\$0	\$3,945	\$3,000	\$3,000	\$0
51-74-265	Tools & Equipment	\$596	\$836	\$1,000	\$1,000	\$0
51-74-280	Utilities	\$121	\$124	\$200	\$200	\$0
51-74-281	Postage	\$0	\$0	\$0	\$0	\$0
51-74-290	Communications/Telephone	\$1,758	\$1,705	\$1,800	\$1,800	\$0
51-74-310	Engineering Services	\$11,622	\$3,772	\$5,000	\$5,000	\$0
51-74-330	Professional/Technical	\$2,324	\$2,849	\$4,000	\$4,000	\$0
51-74-470	TSSD Billing	\$657,121	\$820,360	\$891,840	\$958,728	\$66,888
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	\$12,408	\$13,572	\$15,500	\$15,500	\$0
51-74-751	Sewer Maintenance	\$875	\$4,665	\$2,000	\$2,000	\$0
51-74-752	Sewer Construction Projects	\$0	\$0	\$2,000	\$2,000	\$0
51-74-960	Depreciation - Sewer	\$154,761	\$155,187	\$153,000	\$153,000	\$0
51-74-975	Bad Debt	\$1,025	\$1,210	\$2,500	\$2,500	\$0
		\$1,121,590	\$1,293,042	\$1,287,883	\$1,353,629	\$65,746
GRAND TOTALS		\$3,662,321	\$4,332,178	\$4,583,635	\$4,669,793	\$86,158
NET TOTALS		\$1,281,646	\$477,727	\$280,660	\$24,720	\$255,939

Water, Sewer, & Storm Drain Fund Cash Flow Analysis

NET TOTALS BEFORE CASH ADJUSTMENTS	\$24,720
Less Debt Service	
2014 PI Bond Principal	(\$325,000)
2022 Public Works Building Utility Revenue Bonds	(\$195,000)
2023 Meter bonds	(\$34,000)
2024 Water main and well house bonds	\$0
	principal 3/2030
Less Capital Improvements	
Pond 10 renovation	TBD
Storm drain camera	\$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 Heisel's park	\$0
Water Stock	(\$5,000)
Plus Non-Cash Items	
Depreciation - Storm Drain	\$115,000
Depreciation - Water	\$810,000
Depreciation - Sewer	\$153,000
Amortization - Bond Costs	\$13,057
Accrued Interest Adjustment	(\$4,000)
TOTAL CASH INFLOW	\$552,778

ESTIMATED NET POSITION	FY 2026 BUDGET
Estimated Beginning Unrestricted Net Position	\$3,200,000
Change of Unrestricted Position	\$552,778

Remaining Unrestricted Net Position

\$3,752,778

MOTOR POOL REVENUES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
60-30-100 Charges to General Fund	\$84,968	\$75,599	\$92,161	\$114,276	\$33,883	\$57,164	\$54,517	(\$2,647)
60-30-200 Charges to Water & Sewer Fund	\$68,315	\$56,849	\$72,561	\$93,562	\$157,269	\$114,910	\$110,831	(\$4,079)
60-30-300 Charges to Golf Fund	\$24,967	\$24,967	\$25,912	\$27,606	\$27,306	\$29,821	\$20,864	(\$8,957)
60-30-400 Charges to Roads Fund	\$0	\$0	\$0	\$0	\$44,703	\$28,014	\$19,818	(\$8,196)
60-70-205 Gain on Sale of Assets	\$63,024	\$47,000	\$153,180	\$15,951	\$20,388	\$40,000	\$69,300	\$29,300
	\$241,274	\$204,415	\$343,814	\$251,395	\$283,549	\$269,909	\$275,330	\$5,421

MOTOR POOL EXPENDITURES

VEHICLE EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
60-40-100 Gas & Oil - General		\$1,472	\$4,205	\$3,798	\$815	\$819	\$1,500	\$1,500	\$0
60-40-101 Gas & Oil - Recreation		\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$0
60-40-102 Gas & Oil - Parks		\$0	\$0	\$0	\$0	\$0	\$12,000	\$12,000	\$0
60-40-200 Vehicle Maintenance - General		\$8	\$35	\$290	\$81	\$481	\$250	\$250	\$0
60-40-201 Vehicle Maintenance - Recreation		\$0	\$0	\$0	\$0	\$0	\$250	\$250	\$0
60-40-202 Vehicle Maintenance - Parks		\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$0
60-40-300 Insurance - General		\$2,305	\$2,824	\$2,973	\$3,052	\$3,555	\$1,100	\$1,100	\$0
60-40-301 Insurance - Recreation		\$0	\$0	\$0	\$0	\$0	\$1,100	\$1,100	\$0
60-40-302 Insurance - Parks		\$0	\$0	\$0	\$0	\$0	\$3,300	\$3,300	\$0
60-40-400 Gas & Oil - Bldg/Zoning		\$197	\$284	\$459	\$193	\$184	\$400	\$400	\$0
60-40-500 Vehicle Maintenance - Bldg/Zoning		\$53	\$109	\$290	\$57	\$0	\$100	\$100	\$0
60-40-600 Insurance - Bldg/Zoning		\$768	\$941	\$991	\$1,017	\$1,185	\$1,000	\$1,000	\$0
60-40-700 Gas & Oil - PW/Roads		\$21,392	\$28,163	\$31,018	\$28,958	\$23,670	\$18,000	\$18,000	\$0
60-40-800 Vehicle Maintenance - PW/Roads		\$14,286	\$26,528	\$24,861	\$33,915	\$48,070	\$20,000	\$20,000	\$0
60-40-900 Insurance - PW/Roads		\$11,523	\$14,120	\$14,867	\$15,260	\$17,777	\$20,000	\$20,000	\$0
60-40-930 Gas & Oil - Golf		\$3,228	\$4,561	\$4,161	\$2,703	\$2,303	\$3,500	\$3,500	\$0
60-40-940 Vehicle Maintenance - Golf		\$147	\$169	\$725	\$308	\$114	\$500	\$500	\$0
60-40-950 Insurance - Golf		\$768	\$941	\$991	\$1,017	\$1,185	\$1,100	\$1,100	\$0
		\$56,146	\$82,881	\$85,426	\$87,376	\$99,344	\$95,600	\$95,600	\$0
EQUIPMENT EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
60-60-100 Capital Outlay		\$8,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-60-400 Rent Expense		\$6,000	\$12,444	\$19,412	\$19,852	\$20,223	\$21,000	\$21,000	\$0
60-70-200 Depreciation		\$93,756	\$91,106	\$98,587	\$116,873	\$134,876	\$153,309	\$158,730	\$5,421
		\$108,145	\$103,550	\$117,999	\$136,725	\$155,099	\$174,309	\$179,730	\$5,421
GRAND TOTAL		\$164,291	\$186,431	\$203,426	\$224,101	\$254,442	\$269,909	\$275,330	\$5,421
NET TOTALS		\$76,983	\$17,984	\$140,388	\$27,294	\$29,107	\$0	\$0	\$0

ESTIMATED NET POSITION

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

INTERIM BUDGET DOCUMENT

GENERAL FUND REVENUES

TAX REVENUE		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-31-100	Property Tax	\$756,738	\$766,207	\$764,000	\$914,000	\$150,000
10-31-150	Motor Vehicle Tax	\$62,350	\$58,185	\$56,000	\$56,000	\$0
10-31-200	Delinquent Tax	\$34,881	\$36,583	\$30,000	\$31,000	\$1,000
10-31-250	Penalty & Interest	\$3,491	\$4,071	\$2,000	\$2,000	\$0
10-31-275	Fees in Lieu of Taxes	\$736	\$670	\$3,000	\$3,000	\$0
10-31-300	Sales & Use Tax	\$2,110,675	\$2,124,525	\$2,180,000	\$2,138,000	(\$42,000)
10-31-400	Franchise Tax	\$478,684	\$457,537	\$459,000	\$477,000	\$18,000
10-31-500	Telecom Tax	\$26,062	\$24,478	\$24,000	\$24,000	\$0
		\$3,473,618	\$3,472,257	\$3,518,000	\$3,645,000	\$127,000

LICENSES & PERMITS		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-32-190	Business License	\$14,941	\$15,965	\$16,000	\$16,000	\$0
10-32-200	Building Permits	\$81,110	\$103,272	\$100,000	\$94,000	(\$6,000)
10-32-210	Plan Check Fees	\$44,036	\$44,314	\$52,000	\$47,000	(\$5,000)
10-32-260	Miscellaneous Inspection Fees	\$3,771	\$2,186	\$2,000	\$2,000	\$0
		\$143,858	\$165,737	\$170,000	\$159,000	(\$11,000)

INTERGOVERNMENTAL REVENUE		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-33-401	District/County/State Court Split	\$15,788	\$13,584	\$13,000	\$13,000	\$0
		\$15,788	\$13,584	\$13,000	\$13,000	\$0

CHARGES FOR SERVICES		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-34-110	Garbage Fees	\$469,106	\$494,994	\$523,000	\$554,380	\$31,380
10-34-120	Recycling Fees	\$175,257	\$209,504	\$186,000	\$197,160	\$11,160
10-34-300	Processing, Printing & Postage Fees	\$19,063	\$20,382	\$19,000	\$19,000	\$0
10-34-310	Land-Use Application Fees	\$160	\$650	\$0	\$0	\$0
10-34-325	Passport Fees	\$164,817	\$171,443	\$175,000	\$175,000	\$0
10-34-350	Zoning Violation Fees	\$522	\$925	\$0	\$0	\$0
10-34-450	AF Public Safety Contract Fees	\$0	\$302,248	\$354,000	\$534,000	\$180,000
		\$828,924	\$1,200,147	\$1,257,000	\$1,479,540	\$222,540

RECREATION & CULTURE REVENUE		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-35-100	Family Festival Income	\$53,667	\$45,437	\$50,000	\$50,000	\$0
10-35-105	Youth City Council Fundraisers	\$207	\$59	\$0	\$0	\$0
10-35-110	Recreation Programs	\$208,661	\$199,729	\$196,000	\$200,000	\$4,000
10-35-111	Recreation & Cultural Classes	\$16,252	\$25,778	\$20,000	\$20,000	\$0
10-35-112	Event Center Rentals	\$328,158	\$0	\$0	\$0	\$0
10-35-120	Park Concessions	\$12,185	\$5,659	\$5,500	\$5,500	\$0
10-35-121	Cell Tower Leasing	\$0	\$0	\$26,000	\$31,200	\$5,200
10-35-130	Park Reservations	\$23,499	\$19,940	\$15,000	\$17,000	\$2,000
		\$642,628	\$296,603	\$312,500	\$323,700	\$11,200

MISCELLANEOUS REVENUE		FY2024	FY2025	FY2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-36-100	Interest Income	\$64,526	\$46,942	\$40,000	\$35,000	(\$5,000)
10-36-500	Construction Bond Forfeiture	\$8,000	\$0	\$0	\$0	\$0
10-36-700	Sale of Capital Assets	\$35,000	\$53,037	\$0	\$0	\$0
10-36-900	Other Income	\$32,776	\$61,958	\$33,000	\$33,000	\$0
10-36-902	Transfer in from Water & Sewer	\$0	\$0	\$0	\$0	\$0
10-36-903	Transfer in from Capital Projects	\$15,000	\$27,000	\$18,000	\$18,000	\$0
10-36-904	Transfer in from Golf	\$0	\$0	\$40,000	\$30,000	(\$10,000)
		\$155,302	\$188,936	\$131,000	\$116,000	(\$15,000)

GRAND TOTALS		\$5,260,118	\$5,337,263	\$5,401,500	\$5,736,240	\$334,740
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GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-40-100	Restricted budget account	\$0	\$0	\$0	\$150,000	\$150,000
10-40-200	Materials & Supplies	\$8,446	\$6,784	\$7,500	\$8,500	\$1,000
10-40-210	Membership Dues	\$14,346	\$17,608	\$18,000	\$19,000	\$1,000
10-40-211	Continuing Education	\$4,148	\$2,916	\$3,600	\$4,000	\$400
10-40-220	Newsletter/Utility Billing	\$19,140	\$20,821	\$21,000	\$21,000	\$0
10-40-221	Legal Advertising	\$0	\$0	\$1,200	\$1,200	\$0
10-40-240	Computer/IT Expenses	\$13,708	\$7,082	\$7,500	\$7,500	\$0
10-40-250	Repairs & Maintenance	\$32,718	\$12,395	\$9,000	\$10,000	\$1,000
10-40-260	Office Equipment	\$6,766	\$9,771	\$8,500	\$8,500	\$0
10-40-275	Motor Pool Charges	\$8,500	\$9,782	\$10,371	\$10,371	\$0
10-40-280	Utilities	\$17,024	\$16,220	\$22,000	\$32,000	\$10,000
10-40-281	Postage	\$13,167	\$13,581	\$13,500	\$13,500	\$0
10-40-290	Communications/Telephone	\$6,641	\$5,231	\$7,000	\$7,000	\$0
10-40-305	Legal Services	\$114,917	\$126,755	\$120,000	\$125,000	\$5,000
10-40-315	Auditing Services	\$14,000	\$14,000	\$14,000	\$14,000	\$0
10-40-330	Professional/Technical	\$45,867	\$39,145	\$47,000	\$50,000	\$3,000
10-40-350	Other Events	\$4,495	\$3,234	\$5,000	\$5,000	\$0
10-40-510	Insurance	\$32,654	\$35,717	\$41,100	\$45,000	\$3,900
10-40-520	Welfare-Homeless	\$0	\$0	\$1,000	\$1,000	\$0
10-40-975	Bad Debt	\$14	\$14	\$750	\$750	\$0
		\$356,550	\$341,056	\$358,021	\$533,321	\$175,300

MAYOR/COUNCIL EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-41-110	Salary & Wages (FT)	\$58,845	\$67,245	\$69,262	\$72,448	\$3,186
10-41-115	Planning Commission	\$3,825	\$4,350	\$4,600	\$4,600	\$0
10-41-150	Employee Benefits	\$5,722	\$6,161	\$7,120	\$7,441	\$321
10-41-200	Materials & Supplies	\$439	\$1,376	\$200	\$200	\$0
10-41-211	Continuing Education	\$6,010	\$1,240	\$6,500	\$7,000	\$500
10-41-212	Uniforms/Clothing/PPE	\$22	\$366	\$750	\$750	\$0
10-41-213	Water & Food Supplies	\$1,113	\$662	\$1,100	\$1,100	\$0
10-41-290	Communications/Telephone	\$6,300	\$6,300	\$6,300	\$6,300	\$0
		\$82,277	\$87,699	\$95,832	\$99,839	\$4,007

ADMINISTRATIVE SERVICES EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-44-110	Salary & Wages (FT)	\$162,838	\$172,086	\$186,479	\$196,070	\$9,592
10-44-111	Overtime	\$612	\$67	\$852	\$891	\$39
10-44-120	Salary & Wages (PT)	\$47,003	\$45,664	\$44,524	\$46,453	\$1,929
10-44-150	Employee Benefits	\$75,694	\$84,619	\$80,257	\$79,947	(\$310)
10-44-210	Membership Dues	\$937	\$988	\$150	\$150	\$0
10-44-211	Continuing Education	\$2,483	\$1,619	\$3,600	\$3,600	\$0
10-44-212	Uniforms/Clothing/PPE	\$151	\$352	\$800	\$800	\$0
10-44-213	Water & Food Supplies	\$942	\$852	\$1,100	\$1,100	\$0
10-44-290	Communications/Telephone	\$480	\$727	\$800	\$800	\$0
		\$291,139	\$306,976	\$318,561	\$329,812	\$11,250

ADMINISTRATIVE SERVICES - RECORDER		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-45-110	Salary & Wages (FT)	\$60,056	\$63,782	\$66,906	\$69,905	\$2,999
10-45-111	Overtime	\$599	\$179	\$1,116	\$1,167	\$51
10-45-150	Employee Benefits	\$23,537	\$24,425	\$26,399	\$25,504	(\$895)
10-45-200	Materials & Supplies	\$390	\$835	\$6,000	\$6,000	\$0
10-45-210	Membership Dues	\$775	\$610	\$900	\$900	\$0
10-45-211	Continuing Education	\$2,560	\$2,189	\$3,000	\$3,000	\$0
10-45-212	Uniforms/Clothing/PPE	\$0	\$0	\$200	\$200	\$0
10-45-213	Water & Food Supplies	\$136	\$107	\$150	\$150	\$0
10-45-215	Contract Labor	\$5,306	\$4,803	\$500	\$500	\$0
10-45-250	City Code	\$2,458	\$1,045	\$2,500	\$2,500	\$0
10-45-400	Election Expenses	\$14,013	\$0	\$30,000	\$0	(\$30,000)
		\$109,831	\$97,974	\$137,670	\$109,825	(\$27,845)

FINANCE DEPARTMENT EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-50-110	Salary & Wages (FT)	\$145,255	\$129,843	\$134,981	\$141,026	\$6,045
10-50-111	Overtime	\$0	\$0	\$1,031	\$1,087	\$56
10-50-120	Salary & Wages (PT)	\$635	\$1,275	\$912	\$912	\$0
10-50-150	Employee Benefits	\$76,044	\$65,935	\$75,012	\$68,912	(\$6,100)
10-50-200	Materials & Supplies	\$826	\$646	\$1,500	\$1,500	\$0
10-50-210	Membership Dues	\$195	\$233	\$300	\$300	\$0
10-50-211	Continuing Education	\$2,084	\$2,509	\$3,000	\$3,000	\$0
10-50-212	Uniforms/Clothing/PPE	\$530	\$0	\$300	\$300	\$0
10-50-213	Water & Food Supplies	\$136	\$107	\$300	\$300	\$0
10-50-290	Communications/Telephone	\$1,051	\$679	\$1,000	\$1,000	\$0
		\$226,756	\$201,226	\$218,336	\$218,336	\$1

PUBLIC SAFETY EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-55-280	Utilities	\$6,398	\$4,800	\$7,000	\$0	(\$7,000)
10-55-300	Fire Services	\$788,636	\$1,199,184	\$1,265,139	\$1,332,000	\$66,861
10-55-400	Police Services	\$577,865	\$990,000	\$1,044,450	\$1,100,000	\$55,550
10-55-450	Dispatch Fees	\$44,862	\$51,675	\$63,012	\$63,012	\$0
10-55-500	Crossing Guard Expenses	\$12,659	\$13,532	\$16,760	\$17,376	\$617
10-55-600	Animal Control	\$7,848	\$7,433	\$7,600	\$7,600	\$0
10-55-700	Other Public Safety	\$0	\$252	\$25,000	\$0	(\$25,000)
10-55-975	Bad Debt - Paramedic Fee	\$0	\$0	\$0	\$0	\$0
		\$1,438,267	\$2,266,877	\$2,428,961	\$2,519,988	\$91,028

COMMUNITY DEVELOPMENT/BUILDING & ZONING EXPEN		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-60-110	Salary & Wages (FT)	\$0	\$27,601	\$33,156	\$36,264	\$3,108
10-60-120	Salary & Wages (PT)	\$67,069	\$13,004	\$6,230	\$6,502	\$272
10-60-150	Employee Benefits	\$6,207	\$14,291	\$13,244	\$15,817	\$2,572
10-60-200	Materials & Supplies	\$605	\$472	\$500	\$500	\$0
10-60-210	Membership Dues	\$50	\$125	\$250	\$250	\$0
10-60-211	Continuing Education	\$1,728	\$1,923	\$3,000	\$3,000	\$0
10-60-212	Uniforms/Clothing/PPE	\$106	\$244	\$300	\$300	\$0
10-60-213	Water & Food Supplies	\$214	\$107	\$500	\$500	\$0
10-60-215	Contract Labor	\$39,646	\$33,178	\$35,000	\$35,000	\$0
10-60-265	Tools & Equipment	\$8	\$22	\$100	\$100	\$0
10-60-275	Motor Pool Charges	\$8,047	\$8,047	\$7,747	\$8,833	\$1,086
10-60-290	Communications/Telephone	\$650	\$380	\$1,000	\$1,000	\$0
10-60-310	Engineering	\$40,860	\$31,082	\$50,000	\$35,000	(\$15,000)
10-60-330	Professional & Technical	\$4,606	\$4,496	\$4,400	\$4,400	\$0
		\$169,795	\$134,971	\$155,427	\$147,465	(\$7,961)

PUBLIC WORKS EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-61-110	Salary & Wages (FT)	\$76,353	\$47,787	\$55,251	\$59,045	\$3,794
10-61-111	Overtime	\$3,913	\$1,309	\$1,677	\$1,708	\$31
10-61-120	Salary & Wages (PT)	\$289	\$17	\$5,500	\$5,500	\$0
10-61-150	Employee Benefits	\$43,826	\$32,758	\$40,349	\$37,562	(\$2,787)
10-61-200	Materials & Supplies	\$4,205	\$5,058	\$3,000	\$3,000	\$0
10-61-210	Membership Dues	\$232	\$330	\$500	\$500	\$0
10-61-211	Continuing Education	\$1,831	\$805	\$3,300	\$3,300	\$0
10-61-212	Uniforms/Clothing/PPE	\$3,496	\$1,741	\$2,500	\$2,500	\$0
10-61-213	Water & Food Supplies	\$975	\$704	\$750	\$750	\$0
10-61-265	Tools & Equipment	\$4,193	\$3,115	\$3,000	\$3,000	\$0
10-61-275	Motor Pool Charges	\$82,175	\$0	\$0	\$0	\$0
10-61-290	Communications/Telephone	\$1,311	\$1,283	\$1,600	\$1,600	\$0
10-61-310	Engineering Services	\$15,698	\$14,865	\$15,000	\$15,000	\$0
10-61-330	Professional Services	\$0	\$5,562	\$5,500	\$5,500	\$0
		\$238,495	\$115,301	\$137,927	\$138,966	\$1,039

SOLID WASTE EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	

10-63-300	Solid Waste Services	\$429,776	\$447,141	\$460,000	\$487,600	\$27,600
10-63-400	Recycling	\$154,792	\$173,822	\$162,000	\$171,720	\$9,720
10-63-975	Bad Debt	\$522	\$588	\$1,000	\$1,000	\$0
		\$585,091	\$621,551	\$623,000	\$660,320	\$37,320

PARKS EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-64-110	Salary & Wages (FT)	\$78,498	\$140,068	\$148,657	\$155,881	\$7,224
10-64-111	Overtime	\$4,153	\$6,438	\$0	\$0	\$0
10-64-120	Salary & Wages (PT)	\$77,292	\$69,293	\$65,000	\$76,262	\$11,262
10-64-150	Employee Benefits	\$55,281	\$84,113	\$84,000	\$94,374	\$10,374
10-64-210	Membership Dues	\$150	\$70	\$200	\$200	\$0
10-64-211	Continuing Education	\$1,430	\$495	\$3,500	\$3,500	\$0
10-64-212	Uniforms/Clothing/PPE	\$1,856	\$1,784	\$2,400	\$2,400	\$0
10-64-213	Water & Food Supplies	\$284	\$284	\$600	\$600	\$0
10-64-230	Tree pruning, supplies, planning	\$36,743	\$36,132	\$37,000	\$40,000	\$3,000
10-64-240	Park Supplies & Maintenance	\$86,713	\$99,877	\$90,000	\$95,000	\$5,000
10-64-245	Beautification Committee	\$4,100	\$360	\$1,000	\$1,000	\$0
10-64-250	Utilities	\$20,238	\$25,746	\$80,000	\$80,000	\$0
10-64-265	Tools & Equipment	\$5,107	\$7,988	\$5,500	\$5,500	\$0
10-64-275	Motor Pool	\$5,387	\$5,387	\$28,800	\$25,130	(\$3,670)
10-64-290	Communications & Telephone	\$496	\$1,323	\$1,300	\$1,300	\$0
		\$377,730	\$479,357	\$547,957	\$581,147	\$33,190

COMMUNITY SERVICES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-65-110	Salary & Wages (FT)	\$85,981	\$27,886	\$11,592	\$12,109	\$516
10-65-120	Salary & Wages (PT)	\$138,216	\$63,795	\$67,691	\$69,258	\$1,567
10-65-150	Employee Benefits	\$52,464	\$23,832	\$15,678	\$15,780	\$101
10-65-200	Materials & Supplies	\$30,561	\$200	\$300	\$300	\$0
10-65-210	Membership Dues	\$270	\$225	\$400	\$400	\$0
10-65-211	Continuing Education	\$0	\$538	\$500	\$500	\$0
10-65-212	Uniforms/Clothing/PPE	\$556	\$1,210	\$1,250	\$1,250	\$0
10-65-213	Water & Food Supplies	\$275	\$371	\$300	\$300	\$0
10-65-250	Utilities	\$27,486	\$0	\$0	\$0	\$0
10-65-275	Motor Pool Charges	\$10,167	\$10,667	\$10,246	\$10,183	(\$63)
10-65-290	Communications/Telephone	\$2,227	\$855	\$700	\$700	\$0
10-65-300	Recreation & Cultural Classes	\$19,558	\$25,005	\$25,000	\$25,000	\$0
10-65-400	Recreation Programs	\$82,993	\$68,436	\$76,000	\$76,000	\$0
10-65-401	Recreation Equipment	\$1,238	\$1,513	\$2,000	\$2,000	\$0
10-65-500	Library Expenses	\$23,400	\$21,600	\$24,000	\$24,000	\$0
10-65-550	Credit Card Fees	\$15,348	\$8,257	\$13,000	\$13,000	\$0
10-65-600	Family Festival Celebration	\$90,480	\$88,128	\$96,500	\$100,000	\$3,500
10-65-601	Cultural Events--Creekside Theater	\$15,144	\$15,219	\$18,000	\$18,000	\$0
10-65-602	Holiday events	\$2,562	\$11,323	\$10,000	\$10,500	\$500
10-65-605	Youth City Council	\$1,173	\$1,013	\$3,000	\$3,000	\$0
10-65-606	Community Outreach	\$0	\$100	\$2,000	\$2,000	\$0
10-65-610	Advertising	\$2,660	\$0	\$0	\$0	\$0
10-65-615	Insurance	\$1,829	\$0	\$0	\$0	\$0
10-65-620	Building Maintenance	\$33,563	\$139	\$5,000	\$5,000	\$0
		\$638,151	\$370,314	\$383,158	\$389,279	\$6,122

TRANSFERS OUT		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
		ACTUAL	ACTUAL	PROJECTED	BUDGET	
10-69-910	Transfer to Capital Projects Fund	\$600,000	\$0	\$650,000	\$0	(\$650,000)
10-69-916	Transfer to Golf Debt Service fund	\$0	\$0	\$50,000	\$0	(\$50,000)
		\$600,000	\$0	\$700,000	\$0	(\$700,000)

GRAND TOTALS **\$5,114,084** **\$5,023,302** **\$6,104,851** **\$5,728,299** **\$376,551**

NET TOTALS **\$146,034** **\$313,961** **\$703,351** **\$7,941**

ESTIMATED FUND BALANCE		FY 2027
		BUDGET
	Estimated Beginning Fund Bal	\$1,000,000
	Projected Revenue over Expenditures	\$7,941
	Potential Drawdowns from One-Time Capital Project Expenditures	\$0

Remaining Unrestricted Fund Balance

\$1,007,941

GOLF FUND REVENUES

GOLF REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
20-30-100	Green Fees	\$1,203,443	\$1,530,065	\$1,372,867	\$1,400,000	\$27,134
20-30-300	Short course	\$91,529	\$95,133	\$112,000	\$120,000	\$8,000
20-30-400	Pro Shop Revenue	\$240,793	\$226,526	\$158,067	\$205,000	\$46,933
20-30-450	Golf Simulator	\$0	\$0	\$0	\$0	\$0
20-30-500	Snack Shack & Concessions	\$30,734	\$29,417	\$33,626	\$25,000	(\$8,626)
20-30-600	Season Passes	\$213,888	\$195,545	\$40,000	\$200,000	\$160,000
20-30-700	Event Rentals	\$0	\$328,536	\$300,000	\$300,000	\$0
20-30-750	Event Center Concessions	\$0	\$4,000	\$3,500	\$3,500	\$0
20-30-800	Other Income	\$75,000	\$4,727	\$0	\$0	\$0
20-30-900	Interest Income	\$13,840	\$27,738	\$20,000	\$10,000	(\$10,000)
20-XX-XXX	Other Financing Source	\$0	\$0	\$4,600,000	\$0	(\$4,600,000)
20-XX-XXX	Fund Balance Drawdown Appropriated	\$0	\$0	\$0	\$2,500,000	\$2,100,000
GRAND TOTAL		\$1,869,227	\$2,441,688	\$7,040,060	\$4,763,500	\$2,276,560

GOLF EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
20-42-110	Salary & Wages (FT) Events	\$0	\$28,549	\$34,432	\$35,966	\$1,534
20-42-120	Salary & Wages (PT) Events	\$0	\$89,360	\$98,281	\$101,447	\$3,166
20-42-150	Employee Benefits Events	\$0	\$29,787	\$37,165	\$37,025	(\$140)
20-42-200	Materials & Supplies Events	\$0	\$24,370	\$26,000	\$26,000	\$0
20-42-211	Continuing Education	\$0	\$0	\$1,000	\$1,000	\$0
20-42-212	Uniforms/Clothing/PPE	\$0	\$60	\$500	\$500	\$0
20-42-213	Water & Food Supplies	\$0	\$209	\$500	\$500	\$0
20-42-250	Utilities Events	\$0	\$27,193	\$25,000	\$25,000	\$0
20-42-290	Communications/Telephone Events	\$0	\$600	\$600	\$600	\$0
20-42-550	Credit Card Fees Events	\$0	\$10,032	\$10,000	\$10,000	\$0
20-42-610	Advertising	\$0	\$1,024	\$1,500	\$1,500	\$0
20-42-615	Insurance	\$0	\$2,000	\$2,300	\$2,500	\$200
20-42-620	Building Maintenance	\$0	\$70,529	\$40,000	\$40,000	\$0
20-43-110	Salary & Wages (FT) Golf	\$290,120	\$374,479	\$400,000	\$461,991	\$61,991
20-43-111	Overtime	\$767	\$399	\$500	\$500	\$0
20-43-120	Salary & Wages (PT)**	\$184,293	\$200,855	\$230,000	\$230,480	\$480
20-43-150	Employee Benefits	\$186,651	\$221,085	\$200,000	\$260,850	\$60,850
20-43-290	Communications/Telephone	\$3,579	\$4,271	\$3,700	\$3,700	\$0
20-50-100	Practice Area & Pro Shop Supplies	\$7,492	\$7,501	\$10,000	\$10,000	\$0
20-50-200	Utilities	\$60,212	\$59,394	\$95,000	\$95,000	\$0
20-50-330	Professional/Technical	\$10,708	\$28,815	\$66,500	\$66,500	\$0
20-50-500	Snack Shack & Concessions	\$23,365	\$19,293	\$20,000	\$20,000	\$0
20-50-600	Credit Card Expenses	\$45,950	\$75,241	\$65,000	\$70,000	\$5,000
20-50-700	Pro Shop	\$181,381	\$164,492	\$100,000	\$145,000	\$45,000
20-50-800	Building Maintenance	\$14,526	\$20,953	\$16,000	\$16,000	\$0
20-60-100	Repairs & Maintenance - Course	\$50,180	\$48,362	\$50,000	\$50,000	\$0
20-60-200	Fertilizer & Chemicals	\$38,520	\$40,044	\$45,000	\$45,000	\$0
20-60-300	Water & Pumping Costs	\$13,795	\$19,939	\$21,000	\$21,000	\$0
20-60-500	Petroleum & Oil	\$12,495	\$10,811	\$12,000	\$12,000	\$0
20-60-600	Equipment Repair & Replacement	\$14,893	\$24,359	\$16,000	\$16,000	\$0
20-60-700	Equipment Rental	\$2,109	\$1,607	\$1,500	\$1,500	\$0
20-60-750	Insurance	\$1,959	\$2,143	\$2,500	\$3,000	\$500
20-60-900	Carl Repair & Replacement	\$11,488	\$4,115	\$8,000	\$8,000	\$0
20-60-980	Resident Claims	\$7,599	\$605	\$2,000	\$2,000	\$0
20-70-100	Membership Dues	\$1,082	\$1,155	\$1,200	\$1,200	\$0
20-70-212	Uniforms/Clothing/PPE	\$2,940	\$3,275	\$3,000	\$3,000	\$0
20-70-213	Water & Food Supplies	\$606	\$365	\$700	\$700	\$0
20-70-300	Continuing Education	\$970	\$790	\$4,500	\$4,500	\$0
20-70-500	Computers/Phones	\$4,981	\$4,012	\$5,000	\$5,000	\$0
20-70-600	Advertising	\$24,000	\$30,000	\$17,000	\$20,000	\$3,000
20-80-250	Golf Cart Rental	\$107,380	\$114,253	\$122,000	\$122,000	\$0
20-80-275	Motor Pool Charges	\$27,606	\$27,306	\$29,821	\$20,864	(\$8,957)
20-80-500	Debt Service Principal	\$0	\$0	\$0	\$300,000	\$300,000
20-80-505	Debt Service Interest Expense	\$0	\$42,584	\$35,000	\$35,000	\$0
20-80-912	Transfer to Capital Projects Fund	\$250,000	\$0	\$0	\$0	\$0
20-80-914	Transfer to General Fund	\$0	\$0	\$40,000	\$30,000	(\$10,000)
20-80-915	Transfer to Golf Debt Service	\$0	\$0	\$0	\$0	\$0
20-95-202	Capital Outlay	\$201,653	\$48,177	\$2,700,000	\$2,400,000	(\$300,000)
GRAND TOTAL		\$1,783,301	\$1,884,393	\$4,600,199	\$4,762,823	\$162,625

NET TOTAL	\$85,927	\$557,295	\$2,439,861	\$677	\$2,439,184
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ESTIMATED FUND BALANCE		FY 2027 BUDGET
Beginning Unrestricted Fund Bal		\$1,000,000
Projected operations		\$677
Capital Outlay Drawdown		<u>\$2,500,000</u>
Remaining Unrestricted Fund Balance		\$1,499,323

CLASS C ROADS FUND REVENUES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
21-30-100 Class C Roads	\$399,659	\$457,640	\$477,000	\$444,000	(\$33,000)
21-30-110 Highway Sales Tax Distribution	\$183,377	\$183,101	\$183,000	\$183,000	\$0
21-30-120 Public Transit Sales tax	\$38,471	\$73,740	\$72,000	\$72,000	\$0
21-30-900 Interest Income	\$32,829	\$28,878	\$10,000	\$10,000	\$0
21-36-900 Other Income	\$0	\$2,300	\$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
	\$654,337	\$745,660	\$742,000	\$709,000	\$33,000

CLASS C ROADS FUND EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
21-62-110 Salary & Wages (FT)	\$75,182	\$106,661	\$92,789	\$97,975	\$5,186
21-62-111 Overtime	\$3,913	\$3,292	\$2,895	\$2,994	\$99
21-62-120 Salary & Wages (PT)	\$1,806	\$0	\$0	\$0	\$0
21-62-150 Employee Benefits	\$44,422	\$63,125	\$67,176	\$61,359	(\$5,817)
21-62-275 Motor Pool Charges	\$0	\$44,703	\$28,014	\$19,818	(\$8,196)
21-62-310 Engineering	\$3,343	\$0	\$10,000	\$10,000	\$0
21-62-330 Professional Fees	\$1,565	\$2,017	\$1,800	\$1,800	\$0
21-62-410 Street Light Operation	\$35,322	\$38,937	\$46,000	\$46,000	\$0
21-62-415 Street Light Maintenance	\$23,338	\$14,625	\$30,000	\$30,000	\$0
21-62-420 Street Signs	\$9,337	\$28,270	\$15,000	\$15,000	\$0
21-62-440 Street Maintenance	\$755,259	\$414,380	\$400,000	\$570,000	\$170,000
21-62-450 Snow Removal	\$20,358	\$3,124	\$20,000	\$20,000	\$0
21-62-470 Sidewalk Maintenance	\$24,863	\$5,941	\$25,000	\$25,000	\$0
	\$998,708	\$725,074	\$738,674	\$899,946	\$161,272

NET TOTALS	\$344,371	\$20,586	\$3,326	\$190,946	\$194,272
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ESTIMATED FUND BALANCE	FY 2027 BUDGET
Beginning Fund Bal	\$680,000
Change in Fund Balance	\$190,946
Remaining Fund Balance	\$489,054

GOLF DEBT SERVICE FUND

DEBT SERVICE REVENUE	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
30-31-102 2012 GO Bond - Property Tax	\$306,585	\$307,801	\$306,000	\$256,000	(\$50,000)
30-31-103 Motor Vehicle Tax	\$25,261	\$23,374	\$22,000	\$20,000	(\$2,000)
30-31-104 Delinquent Tax	\$14,132	\$14,696	\$16,000	\$15,000	(\$1,000)
30-31-105 Penalty & Interest	\$1,415	\$1,635	\$1,800	\$1,500	(\$300)
30-36-100 Interest Income	\$3,424	\$2,446	\$0	\$0	\$0
30-35-300 Transfer In	\$0	\$0	\$50,000	\$0	(\$50,000)
GRAND TOTAL	\$350,816	\$349,953	\$395,800	\$292,500	(\$103,300)

DEBT SERVICE EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
30-98-102 2012 GO Bond Principal	\$270,000	\$275,000	\$280,000	\$285,000	\$5,000
30-98-202 2012 GO Bond Interest	\$93,720	\$88,320	\$82,820	\$77,220	(\$5,600)
30-98-795 Trustee Fees	\$425	\$425	\$425	\$425	\$0
30-98-800 Transfer Out unrestricted	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$364,145	\$363,745	\$363,245	\$362,645	\$600

NET TOTAL	\$13,329	\$13,792	\$32,555	\$70,145	\$102,700
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ESTIMATED FUND BALANCE	FY 2027 BUDGET
Beginning Fund Bal	\$80,000
Change of Unrestricted Fund Balance	<u>\$70,145</u>
Remaining Fund Balance	\$9,855

CAPITAL PROJECTS FUND REVENUES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-30-100 Impact Fees - Park Development	\$2,256	\$4,512	\$0	\$0	\$0
40-30-130 Impact Fees - Public Safety	\$19,964	\$990	\$0	\$0	\$0
40-30-140 Impact Fees - Streets	\$47,342	\$1,250	\$0	\$0	\$0
40-30-550 PARC Sales Tax Revenues	\$96,869	\$95,699	\$104,000	\$99,000	(\$5,000)
40-30-600 Interest Income	\$112,483	\$83,785	\$50,000	\$20,000	(\$30,000)
40-30-700 Grant Income	\$21,984	\$0	\$9,000	\$9,000	\$0
40-30-801 Transfers in from General Fund	\$600,000	\$0	\$0	\$0	\$0
40-30-803 Transfers in from Golf Fund	\$250,000	\$0	\$0	\$0	\$0
	\$1,150,898	\$186,236	\$163,000	\$128,000	(\$35,000)

CAPITAL PROJECTS FUND EXPENDITURES

STREET PROJECTS		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-78-781 Harvey Blvd Widening		\$2,449	\$74,155	\$200,000	\$200,000	\$0
		\$2,449	\$74,155	\$200,000	\$200,000	\$0
PARK PROJECTS		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-80-803 Harvey Park		\$0	\$11,943	\$0	\$0	\$0
40-80-805 Forest Creek Trail		\$214,342	\$0	\$0	\$0	\$0
40-80-824 Parks renewal		\$1,340,559	\$81,046	\$260,000	\$250,000	(\$10,000)
		\$1,554,900	\$92,989	\$260,000	\$250,000	(\$10,000)
MISCELLANEOUS PROJECTS		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-95-225 Building Improvements		\$32,340	\$25,187	\$1,200,000	\$400,000	(\$800,000)
40-95-128 Golf Improvements		\$226,095	\$0	\$0	\$0	\$0
		\$258,435	\$25,187	\$1,200,000	\$400,000	(\$800,000)
OTHER USES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-96-100 Transfer to the Gen Fund		\$15,000	\$27,000	\$18,000	\$18,000	\$0
		\$15,000	\$27,000	\$18,000	\$18,000	\$0
GRAND TOTALS		\$ 1,830,784	\$ 219,331	\$ 1,678,000	\$ 868,000	\$ (810,000)
NET TOTALS		\$679,886	\$33,095	\$1,515,000	\$740,000	\$775,000

ESTIMATED FUND BALANCE		FY 2027 BUDGET
Beginning Fund Bal		\$1,800,000
Change in Restricted/Nonspendable Fund Bal		\$740,000
Projected transfer from other funds		
Remaining Fund Balance		\$1,060,000

WATER, SEWER, & STORM DRAIN REVENUES

WATER REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-37-110	Water Fees - Residents	\$781,451	\$839,381	\$850,000	\$850,000	\$0
51-37-111	Water Fees - American Fork	\$5,606	\$0	\$0	\$0	\$0
51-37-112	Water Fees - Contractor	\$1,840	\$1,395	\$3,000	\$3,000	\$0
51-37-113	PI Fees - Usage	\$404,426	\$244,211	\$500,000	\$350,000	(\$150,000)
51-37-114	PI Fees - Base Rate	\$776,709	\$1,102,122	\$1,265,719	\$1,265,719	\$0
51-37-115	CUP	\$78,660	\$0	\$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	\$37,750	\$450	\$500	\$500	\$0
51-37-190	Water Meters	\$225	\$2,300	\$2,000	\$2,000	\$0
51-37-195	Grants	\$755,610	\$331,727	\$100,000	\$12,000	(\$88,000)
51-37-350	Water Impact Fees	\$11,210	\$2,162	\$3,000	\$3,000	\$0
		\$2,891,237	\$2,561,498	\$2,761,969	\$2,523,969	\$238,000
STORM DRAIN REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-35-110	Storm Drain - Residents	\$499,278	\$507,510	\$500,000	\$500,000	\$0
51-35-150	Storm Water Violation/Land Disturbance Fe	\$700	\$0	\$500	\$500	\$0
		\$499,978	\$507,510	\$500,500	\$500,500	\$0
SEWER REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-38-110	Sewer Fees - Residents	\$1,264,227	\$1,449,995	\$1,515,972	\$1,584,191	\$68,219
51-38-111	Sewer Fees from City departments	\$1,750	\$1,750	\$1,750	\$1,750	\$0
51-38-115	Sewer Fees - Nonresidents	\$8,674	\$6,204	\$6,204	\$6,204	\$0
51-38-160	Sewer Lateral Inspections	\$225	\$450	\$150	\$150	\$0
51-38-665	Sewer Impact Fees	\$36,409	\$1,858	\$2,000	\$2,000	\$0
		\$1,311,285	\$1,460,256	\$1,526,076	\$1,594,295	\$68,219
MISCELLANEOUS REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-39-100	Contribution from Developer	\$58,219	\$108,521	\$0	\$0	\$0
51-39-200	Penalty Fees	\$31,455	\$34,420	\$33,000	\$33,000	\$0
51-39-410	Interest Income	\$114,978	\$121,730	\$35,000	\$35,000	\$0
51-39-600	Utility Setup Fees	\$7,400	\$7,600	\$2,000	\$2,000	\$0
51-39-900	Other Income	\$1,114	\$5,669	\$750	\$750	\$0
51-39-950	Contribution Income	\$28,300	\$2,700	\$5,000	\$5,000	\$0
		\$241,467	\$280,640	\$75,750	\$75,750	\$0
GRAND TOTALS		\$4,943,966	\$4,809,904	\$4,864,295	\$4,694,514	(\$169,781)

WATER, SEWER, & STORM DRAIN EXPENDITURES

STORM DRAIN EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-72-110	Salary & Wages (FT)	\$211,083	\$201,300	\$212,380	\$222,979	\$10,599
51-72-111	Overtime	\$8,577	\$6,150	\$5,392	\$5,606	\$214
51-72-120	Salary & Wages (PT)	\$12,502	\$5,931	\$3,914	\$4,173	\$259
51-72-150	Employee Benefits	\$124,169	\$112,965	\$115,000	\$131,526	\$16,526
51-72-160	GASB 68 Pension Expense	\$6,465	\$9,005	\$0	\$0	\$0
51-72-200	Storm Drain Supplies	\$437	\$47	\$500	\$500	\$0
51-72-210	Membership Dues	\$2,429	\$2,370	\$5,000	\$5,000	\$0
51-72-211	Continuing Education	\$2,361	\$565	\$3,200	\$3,200	\$0
51-72-212	Uniforms/Clothing/PPE	\$596	\$462	\$500	\$500	\$0
51-72-213	Water & Food Supplies	\$460	\$368	\$500	\$500	\$0
51-72-240	Computer Expenses	\$0	\$2,845	\$3,000	\$3,000	\$0
51-72-265	Tools & Equipment	\$3,834	\$2,004	\$2,500	\$2,500	\$0
51-72-290	Communications/Telephone	\$1,448	\$1,280	\$1,500	\$1,500	\$0
51-72-310	Engineering Services	\$9,051	\$7,946	\$5,000	\$5,000	\$0
51-72-330	Professional/Technical	\$1,695	\$4,572	\$3,000	\$3,000	\$0
51-72-510	Insurance	\$8,242	\$9,015	\$10,300	\$10,300	\$0
51-72-751	Storm Drain Maintenance	\$19,134	\$22,034	\$30,000	\$30,000	\$0
51-72-960	Depreciation - Storm Drain	\$116,527	\$116,527	\$115,000	\$115,000	\$0
51-72-975	Bad Debt	\$405	\$423	\$750	\$750	\$0
		\$516,482	\$505,808	\$517,437	\$545,034	\$27,597

WATER EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-73-110	Salary & Wages (FT)	\$276,746	\$290,048	\$393,070	\$414,686	\$21,616
51-73-111	Overtime	\$8,537	\$4,817	\$8,651	\$8,956	\$306
51-73-120	Salary & Wages (PT)	\$5,524	\$7,574	\$8,151	\$8,151	\$0
51-73-150	Employee Benefits	\$157,941	\$160,987	\$255,726	\$234,698	(\$21,029)
51-73-160	GASB 68 Pension Expense	\$9,348	\$16,362	\$0	\$0	\$0
51-73-200	Water Supplies	\$1,236	\$4,067	\$2,000	\$2,000	\$0
51-73-210	Membership Dues	\$2,623	\$4,248	\$5,000	\$5,000	\$0
51-73-211	Continuing Education	\$6,034	\$3,954	\$6,200	\$6,200	\$0
51-73-212	Uniforms/Clothing/PPE	\$1,462	\$1,376	\$1,750	\$1,750	\$0
51-73-213	Water & Food Supplies	\$360	\$351	\$500	\$500	\$0
51-73-240	Computer Expenses	\$6,268	\$7,067	\$7,000	\$7,000	\$0
51-73-250	Repairs & Maintenance	\$4,754	\$14,992	\$7,000	\$7,000	\$0
51-73-260	Office Equipment	\$0	\$2,447	\$1,000	\$1,000	\$0
51-73-265	Tools & Equipment	\$5,954	\$9,167	\$7,500	\$7,500	\$0
51-73-275	Motor Pool Charges	\$93,562	\$157,269	\$114,910	\$110,831	(\$4,079)
51-73-280	Utilities	\$226,112	\$380,552	\$420,000	\$420,000	\$0
51-73-282	Blue Stakes	\$3,104	\$1,016	\$2,000	\$2,000	\$0
51-73-290	Communications/Telephone	\$2,236	\$1,994	\$2,300	\$2,300	\$0
51-73-310	Engineering Services	\$25,606	\$16,460	\$25,000	\$25,000	\$0
51-73-330	Professional/Technical	\$85,974	\$48,557	\$50,000	\$50,000	\$0
51-73-360	Meter Installation & Maintenance	\$0	\$288	\$15,000	\$15,000	\$0
51-73-470	Water Purchases - AF	\$0	\$0	\$15,000	\$15,000	\$0
51-73-471	Water Purchases - PG	\$57,861	\$58,084	\$59,000	\$59,000	\$0
51-73-472	Water Testing/Treatment	\$13,710	\$19,922	\$21,000	\$21,000	\$0
51-73-510	Insurance	\$20,598	\$22,530	\$25,800	\$25,800	\$0
51-73-751	Water Construction Projects/Repair	\$35,586	\$56,881	\$60,000	\$60,000	\$0
51-73-800	Supplementary Water	\$163,301	\$169,212	\$177,000	\$177,000	\$0
51-73-801	PI Expenses	\$20,190	\$6,022	\$16,000	\$16,000	\$0
51-73-900	Credit Card Fees	\$42,064	\$48,817	\$50,000	\$50,000	\$0
51-73-950	Trustee Fees	\$7,450	\$6,700	\$6,700	\$6,700	\$0
51-73-955	Bond Interest	\$125,751	\$193,185	\$185,000	\$176,000	(\$9,000)
51-73-960	Depreciation - Water	\$605,784	\$804,319	\$805,000	\$810,000	\$5,000
51-73-965	Deferred Amortization Costs	\$25,589	\$12,213	\$13,057	\$13,057	\$0
51-73-975	Bad Debt	\$1,680	\$1,849	\$6,000	\$6,000	\$0
51-73-980	Resident Claims	\$0	\$0	\$6,000	\$6,000	\$0
		\$2,024,248	\$2,533,327	\$2,778,315	\$2,771,129	(\$7,185)

SEWER EXPENDITURES	FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
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SEWER EXPENDITURES		ACTUAL	ACTUAL	PROJECTED	BUDGET	CHANGE
51-74-110	Salary & Wages (FT)	\$175,078	\$173,651	\$123,251	\$129,778	\$6,527
51-74-111	Overtime	\$5,634	\$3,190	\$2,035	\$2,106	\$71
51-74-120	Salary & Wages (PT)	\$3,608	\$1,499	\$1,151	\$1,151	\$0
51-74-150	Employee Benefits	\$98,493	\$99,926	\$71,506	\$63,766	(\$7,740)
51-74-160	GASB 68 Pension Expense	(\$6,346)	\$5,183	\$0	\$0	\$0
51-74-200	Sewer Supplies	\$44	\$25	\$2,000	\$2,000	\$0
51-74-210	Membership Dues	\$100	\$0	\$100	\$100	\$0
51-74-211	Continuing Education	\$1,341	\$644	\$1,750	\$1,750	\$0
51-74-212	Uniforms/Clothing/PPE	\$778	\$509	\$750	\$750	\$0
51-74-213	Water & Food Supplies	\$249	\$188	\$500	\$500	\$0
51-74-240	Computer Expenses	\$0	\$3,945	\$3,000	\$3,000	\$0
51-74-265	Tools & Equipment	\$596	\$836	\$1,000	\$1,000	\$0
51-74-280	Utilities	\$121	\$124	\$200	\$200	\$0
51-74-281	Postage	\$0	\$0	\$0	\$0	\$0
51-74-290	Communications/Telephone	\$1,758	\$1,705	\$1,800	\$1,800	\$0
51-74-310	Engineering Services	\$11,622	\$3,772	\$5,000	\$5,000	\$0
51-74-330	Professional/Technical	\$2,324	\$2,849	\$4,000	\$4,000	\$0
51-74-470	TSSD Billing	\$657,121	\$820,360	\$891,840	\$958,728	\$66,888
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	\$12,408	\$13,572	\$15,500	\$15,500	\$0
51-74-751	Sewer Maintenance	\$875	\$4,665	\$2,000	\$2,000	\$0
51-74-752	Sewer Construction Projects	\$0	\$0	\$2,000	\$2,000	\$0
51-74-960	Depreciation - Sewer	\$154,761	\$155,187	\$153,000	\$153,000	\$0
51-74-975	Bad Debt	\$1,025	\$1,210	\$2,500	\$2,500	\$0
		\$1,121,590	\$1,293,042	\$1,287,883	\$1,353,629	\$65,746
GRAND TOTALS		\$3,662,321	\$4,332,178	\$4,583,635	\$4,669,793	\$86,158
NET TOTALS		\$1,281,646	\$477,727	\$280,660	\$24,720	\$255,939

Water, Sewer, & Storm Drain Fund Cash Flow Analysis

NET TOTALS BEFORE CASH ADJUSTMENTS	\$24,720
Less Debt Service	
2014 PI Bond Principal	(\$325,000)
2022 Public Works Building Utility Revenue Bonds	(\$195,000)
2023 Meter bonds	(\$34,000)
2024 Water main and well house bonds	\$0
	principal 3/2030
Less Capital Improvements	
Pond 10 renovation	TBD
Storm drain camera	\$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	\$810,000
Depreciation - Sewer	\$153,000
Amortization - Bond Costs	\$13,057
Accrued Interest Adjustment	(\$4,000)
TOTAL CASH INFLOW	\$552,778

ESTIMATED NET POSITION	FY 2026 BUDGET
Estimated Beginning Unrestricted Net Position	\$3,200,000
Change of Unrestricted Position	\$552,778

Remaining Unrestricted Net Position

\$3,752,778

MOTOR POOL REVENUES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
60-30-100 Charges to General Fund	\$84,968	\$75,599	\$92,161	\$114,276	\$33,883	\$57,164	\$54,517	(\$2,647)
60-30-200 Charges to Water & Sewer Fund	\$68,315	\$56,849	\$72,561	\$93,562	\$157,269	\$114,910	\$110,831	(\$4,079)
60-30-300 Charges to Golf Fund	\$24,967	\$24,967	\$25,912	\$27,606	\$27,306	\$29,821	\$20,864	(\$8,957)
60-30-400 Charges to Roads Fund	\$0	\$0	\$0	\$0	\$44,703	\$28,014	\$19,818	(\$8,196)
60-70-205 Gain on Sale of Assets	\$63,024	\$47,000	\$153,180	\$15,951	\$20,388	\$40,000	\$69,300	\$29,300
	\$241,274	\$204,415	\$343,814	\$251,395	\$283,549	\$269,909	\$275,330	\$5,421

MOTOR POOL EXPENDITURES

VEHICLE EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
60-40-100 Gas & Oil - General	\$1,472	\$4,205	\$3,798	\$815	\$819	\$1,500	\$1,500	\$0
60-40-101 Gas & Oil - Recreation	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$0
60-40-102 Gas & Oil - Parks	\$0	\$0	\$0	\$0	\$0	\$12,000	\$12,000	\$0
60-40-200 Vehicle Maintenance - General	\$8	\$35	\$290	\$81	\$481	\$250	\$250	\$0
60-40-201 Vehicle Maintenance - Recreation	\$0	\$0	\$0	\$0	\$0	\$250	\$250	\$0
60-40-202 Vehicle Maintenance - Parks	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$0
60-40-300 Insurance - General	\$2,305	\$2,824	\$2,973	\$3,052	\$3,555	\$1,100	\$1,100	\$0
60-40-301 Insurance - Recreation	\$0	\$0	\$0	\$0	\$0	\$1,100	\$1,100	\$0
60-40-302 Insurance - Parks	\$0	\$0	\$0	\$0	\$0	\$3,300	\$3,300	\$0
60-40-400 Gas & Oil - Bldg/Zoning	\$197	\$284	\$459	\$193	\$184	\$400	\$400	\$0
60-40-500 Vehicle Maintenance - Bldg/Zoning	\$53	\$109	\$290	\$57	\$0	\$100	\$100	\$0
60-40-600 Insurance - Bldg/Zoning	\$768	\$941	\$991	\$1,017	\$1,185	\$1,000	\$1,000	\$0
60-40-700 Gas & Oil - PW/Roads	\$21,392	\$28,163	\$31,018	\$28,958	\$23,670	\$18,000	\$18,000	\$0
60-40-800 Vehicle Maintenance - PW/Roads	\$14,286	\$26,528	\$24,861	\$33,915	\$48,070	\$20,000	\$20,000	\$0
60-40-900 Insurance - PW/Roads	\$11,523	\$14,120	\$14,867	\$15,260	\$17,777	\$20,000	\$20,000	\$0
60-40-930 Gas & Oil - Golf	\$3,228	\$4,561	\$4,161	\$2,703	\$2,303	\$3,500	\$3,500	\$0
60-40-940 Vehicle Maintenance - Golf	\$147	\$169	\$725	\$308	\$114	\$500	\$500	\$0
60-40-950 Insurance - Golf	\$768	\$941	\$991	\$1,017	\$1,185	\$1,100	\$1,100	\$0
	\$56,146	\$82,881	\$85,426	\$87,376	\$99,344	\$95,600	\$95,600	\$0
EQUIPMENT EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
60-60-100 Capital Outlay	\$8,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60-60-400 Rent Expense	\$6,000	\$12,444	\$19,412	\$19,852	\$20,223	\$21,000	\$21,000	\$0
60-70-200 Depreciation	\$93,756	\$91,106	\$98,587	\$116,873	\$134,876	\$153,309	\$158,730	\$5,421
	\$108,145	\$103,550	\$117,999	\$136,725	\$155,099	\$174,309	\$179,730	\$5,421
GRAND TOTAL	\$164,291	\$186,431	\$203,426	\$224,101	\$254,442	\$269,909	\$275,330	\$5,421
NET TOTALS	\$76,983	\$17,984	\$140,388	\$27,294	\$29,107	\$0	\$0	\$0

ESTIMATED NET POSITION

Beginning Unrestricted Net Position	\$520,000
Change of Unrestricted Position	\$120,000
Remaining Unrestricted Net Position	<u>\$400,000</u>

CAPITAL OUTLAY

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

RESOLUTION NO. _____

**A RESOLUTION OF THE MUNICIPAL COUNCIL OF
CEDAR HILLS, UTAH ACKNOWLEDGING RECEIPT OF AND ADOPTION OF THE
2026-2027 FISCAL YEAR TENTATIVE BUDGET FOR THE CITY OF CEDAR HILLS.**

WHEREAS, Section 10-6-111, Utah Code requires the city manager to submit a tentative budget for each upcoming fiscal year on or before the first regularly scheduled Municipal Council meeting in May; and

WHEREAS, the City Manager has submitted the required budget in a timely fashion to the Municipal Council; and

WHEREAS, the Municipal Council has proposed to schedule a public hearing for June 16, 2026 at 6:00 p.m. to receive citizen comments regarding the proposed budget; and

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

(1) That the FY 2026-2027 Tentative Budget for the City of Cedar Hills submitted by the city manager is adopted.

(2) That a public hearing to consider the proposed FY 2026-2027 Budget be set for June 16, 2026 at 6:00 p.m. or as soon thereafter as possible at the Civic Center, 3925 W Cedar Hills Drive, Cedar Hills, UT 84062.

(3) That the Tentative Budget, and all supporting schedules and data, shall be made available for inspection by the general public for a minimum of 10 days prior to the scheduled public hearing and the adoption of the final budget.

(4) That the publications of all required notices related to the proposed FY 2026-2027 be made in accordance with Utah law.

ADOPTED by the Municipal Council of the City of Cedar Hills, Utah this 5th day of May, 2026.

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 the 6th day of May, 2026.

RESOLUTION NO. _____

A RESOLUTION ACKNOWLEDGING THAT THE CITY OF CEDAR HILLS PROVIDED A STATEMENT THAT IT IS CONSIDERING LEVYING A TAX RATE THAT EXCEEDS ITS CERTIFIED TAX RATE, AND SETTING PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASE

WHEREAS, the City of Cedar Hills is considering levying a tax rate that exceeds its certified tax rate; and

WHEREAS, Utah Code § 59-2-919(4)(b) requires that, on or after May 1 but on or before June 13, the fiscal year taxing entity states at a public meeting: (A) that the fiscal year taxing entity is considering levying a tax rate that exceeds the fiscal year taxing entity's certified tax rate; (B) the approximate dollar amount of and purpose for additional ad valorem tax revenue that would be generated by the proposed tax rate increase; (C) the approximate percentage increase in ad valorem tax revenue for the fiscal year taxing entity based on the proposed tax rate increase; and (D) that if the fiscal year taxing entity proceeds with the proposed tax rate increase, the fiscal year taxing entity will provide notice of and conduct a public hearing, at which members of the public will have an opportunity to provide comments on the proposed tax rate increase; and

WHEREAS, Utah Code § 59-2-919(4)(b) also requires that the fiscal year taxing entity includes, on the agenda for the public meeting, a separate item notifying the public that that the fiscal year taxing entity intends to make the statement described in Subsection (4)(b)(i), as set forth above; and

WHEREAS, a separate item is on the agenda for the public meeting on May 5, 2026 notifying the public that the City of Cedar Hills intends to make the statement required under Utah Code § 59-2-919(4)(b)(i), including that the City is considering levying a tax rate that exceeds the City's certified tax rate; and

WHEREAS, the City, pursuant to Utah Code § 59-2-919(4)(b)(i), made this statement to the City Council and the public in the May 5, 2026 public meeting, including that the City is considering levying a tax rate that exceeds the City's certified tax rate; and

WHEREAS, the City Council desires to acknowledge that these requirements have been met and further direct the Budget Officer or designee to send a notice before June 1, 2026 to the Utah State Tax Commission and the Utah County Auditor stating that the City is considering a property tax increase, and the date, time, and place of the public hearing required by Section 59-2-919 of the Utah Code; and

WHEREAS, the City Council also desires to set a date, time, and place for the public hearing on the proposed property tax increase, pursuant to Utah Code § 59-2-919.

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

The City Council hereby acknowledges that, in compliance with Utah Code § 59-2-919(4)(b):

- A. a separate item is on the agenda for the public meeting on May 5, 2026 notifying the public that the City of Cedar Hills intends to make the statement required under Utah Code § 59-2-919(4)(b)(i), including that the City is considering levying a tax rate that exceeds the City's certified tax rate;
- B. the City, pursuant to Utah Code § 59-2-919(4)(b)(i), made this statement to the City Council and the public in the May 5, 2026 public meeting, which included the following:
 - i. the City of Cedar Hills is considering levying a tax rate that exceeds its certified tax rate;
 - ii. the approximate dollar amount for the additional *ad valorem* tax revenue that would be generated by the proposed tax rate increase would be \$150,000.00;
 - iii. the purpose for additional *ad valorem* tax revenue that would be generated by the proposed tax rate increase is to cover increasing public safety costs;
 - iv. the approximate percentage increase in ad valorem tax revenue for the City of Cedar Hills based on the proposed tax increase would be twenty percent (20%); and
 - v. if the City of Cedar Hills proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing at which members of the public will have an opportunity to provide comments on the proposed tax rate increase.

Pursuant to Utah Code § 59-2-919, a public hearing on the proposed tax increase will be held on August 11, 2026 at 6:00 pm at Cedar Hills Civic Center, 3925 W Cedar Hills Drive, Cedar Hills, UT 84062.

The City Council hereby directs the Budget Officer or designee to send notice before June 1, 2026 to the Utah State Tax Commission and Utah County Auditor that the City of Cedar Hills is considering a property tax increase and informing the Tax Commission and County Auditor of the date, time, and place of scheduled public hearing.

PASSED AND APPROVED this ___ day of May, 2026.

CITY OF CEDAR HILLS COUNCIL

By: _____
Denise Andersen, Mayor

[SEAL]

VOTING:

Laura Ellison	Yea	___	Nay	___
Erika Price	Yea	___	Nay	___
Mike Geddes	Yea	___	Nay	___
Bob Morgan	Yea	___	Nay	___
Kelly Smith	Yea	___	Nay	___

Colleen Mulvey, MMC
City Recorder

DEPOSITED in the office of the City Recorder this ___ day of May, 2026.

RECORDED this ___ day of May, 2026.



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	May 5, 2026

SUBJECT:	Discussion on 2026 watering season
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

With the completion of the secondary meter installation project, it is now possible to track end user water usage on the PI system. With an allotment of water based on 140.12 kgal per acre, we can now see where high water users are, where leaks are occurring, and in turn alert the necessary parties. Staff will prepare an analysis of the watering season, the usage, and come with some key findings and recommendations for conservation in the next year. Additionally, staff will be prepared to speak to the expectations for the upcoming watering year and the issues that are arising from the below average snow pack.

UPDATE: Staff is planning on activating the PI season the week of April 15. However, it is imperative that all water users, City facilities included, reduce water use by 25%. It is expected that the City will receive a substantially reduced amount of irrigation water from the Pleasant Grove Irrigation Company. During normal years Cedar Hills receives about 800 acre feet of water; this year it is expected that we will receive about 400 af. This water is sourced from winter run-off, and as the snow pack was non-existent this year, the run-off will be early and quick. The City will then have to rely on groundwater rights to supply the system until the end of June when the City can begin to use the Central Utah Project shares. The City was informed that a 20% addition to our annual shares will be available for use, but if the next water season is like the last, then that added use will be reduced from next years water availability. The goal of the City is to not use more than the annual allotment.

Additionally, staff would like the City Council to consider adopting a drought pricing structure for users who exceed 150% of their monthly allotment. Staff's recommendation is that this water should cost two times per thousand gallons from the currently billed rate. Staff proposes that these rates will be effective May 1, and will be adopted during the May City Council meeting. As part of the information campaign, staff recommends creating a one page mailer to send to each residence informing them about the need to conserve, the request to cut back to 25% of the allotment, and the proposed drought pricing.

Tier:	Current Pricing	Proposed Drought Pricing
0%-75%	\$0.70 per 1,000 gallons	No Change
75%-100%	\$1.00 per 1,000 gallons	No Change
100%-150%	\$1.50 per 1,000 gallons	No Change
150%-200%	\$2.50 per 1,000 gallons	\$5.00 per 1,000 gallons
200%-250%	\$3.10 per 1,000 gallons	\$6.20 per 1,000 gallons
250% +	\$3.95 per 1,000 gallons	\$7.90 per 1,000 gallons

PREVIOUS LEGISLATIVE ACTION:

Current rates were adopted in 2026.

FISCAL IMPACT:

TBD

SUPPORTING DOCUMENTS:

Staff will prepare a presentation to be given at the meeting

RECOMMENDATION:

Provide direction to staff on conservation measures for the 2026 watering year

MOTION:

No motion necessary, discussion item only.

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

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	May 5, 2026

SUBJECT:	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.
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

The fees that are proposed to be changed by this resolution are as follows:

Garbage	Old Fee	Proposed Fee
-First Toter	\$12.83	\$13.42
-Each Additional Toter	\$10.05	\$10.51
Recycling		
-First Toter	\$11.50	\$13.63
-Each Additional Toter	\$8.98	\$10.98

Each year in May, our Waste Management contract calls for CPI adjustment to the rate. This year the total adjustment on municipal solid waste (garbage) was 4.9%, and on recycling there is an adjustment of \$1.36 per home for this year. From Waste Management:

WM has invested in automation, advanced sorting technologies, and AI-enabled systems to improve efficiency and control costs. However, rising labor costs, higher transportation expenses, such as fuel, increased maintenance requirements, and expanding regulatory compliance obligations have outpaced efficiency gains. The cost of processing recyclables now exceeds the revenue generated from their sales. A negotiated rate adjustment is appropriate and justified to realign the agreement with current conditions, preserve reliable recycling services, and support long-term program stability

Secondary Water – Pressurized Irrigation

	Old Fee	Proposed Fee
Tier 1 (0-75% of allotment)	\$.70/k gallons	No change
Tier 2 (75-100% of allotment)	\$1.00/k gallons	No change
Tier 3 (100-150% of allotment)	\$1.50/k gallons	No change
Tier 4 (150-200% of allotment)	\$2.50/k gallons	\$5.00/k gallons
Tier 5 (200-250% of allotment)	\$3.10/k gallons	\$6.20/k gallons
Tier 6 (250% + of allotment)	\$3.95/k gallons	\$7.90/k gallons

Due to extreme drought conditions in the State of Utah, and due to limited supply of water, staff is proposing that during the 2026 outdoor watering season, from May 1- October 15, the fee for use of PI water in tiers 4-6 be doubled to encourage residents that have overwatered in the past, to conserve water by cutting back on their usage. Staff is proposing that this doubled rate only be in place when there is a severe, extreme, or exceptional drought conditions in the area, as defined by the State of Utah Division of Water Resources.

PREVIOUS LEGISLATIVE ACTION:

n/a

FISCAL IMPACT:

TBD

SUPPORTING DOCUMENTS:

n/a

RECOMMENDATION:

Staff recommends that the City Council adopt the proposed rate changes.

MOTION:

To approve/not approve Resolution _____, a resolution adding, amending, or deleting certain fees to the Official Fees, Bonds, and Fines Schedule for the City of Cedar Hills, subject to the following changes to the proposal: {LIST ANY NECESSARY CHANGES}

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 ___

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	
Tier 4 (150-200% of water allotment)	\$5.00 per 1,000 gallons
Tier 5 (200%-250% of water allotment)	\$6.20 per 1,000 gallons
Tier 6 (250% and more of water allotment)	\$7.90 per 1,000 gallons
Garbage	
1 st Toter	\$13.42 Per Month
Each Additional Toter	\$10.51 Per Month
Recycling – 1 st Toter	\$13.63 Per Month
Each Additional Toter	\$10.98 Per Month

**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 5TH DAY OF MAY, 2026.

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 6th day of May, 2026.



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	May 5, 2026

SUBJECT:	Review/Action on a Resolution governing the use of electronic meetings.
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Chandler Goodwin, City Manager
BACKGROUND AND FINDINGS:	
Subject to Utah State Code 52-4-207, Cedar Hills must have adopted resolution, rule, or ordinance governing the use of electronic meetings. The resolution should establish the conditions under which a remote member is included in calculating a quorum. Additionally, the resolution can provide details as to the actual presence of members of the public body to constitute a quorum, voting, requests for electronic meetings, proxy voting, and public noticing.	
PREVIOUS LEGISLATIVE ACTION:	
Cedar Hills last adopted a rule governing electronic meetings in 2020.	
FISCAL IMPACT:	
n/a	
SUPPORTING DOCUMENTS:	
Proposed resolution	
RECOMMENDATION:	
To adopt the proposed resolution, with any necessary provisions to govern public meetings.	
MOTION:	
To approve/not approve Resolution _____, a resolution governing the use of electronic meetings, subject to the following additions: {LIST ANY NECESSARY ADDITIONS TO THE RESOLUTION TO BE MADE}	
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__

Effective 5/1/2024

52-4-207 Electronic meetings -- Authorization -- Requirements.

- (1) Except as otherwise provided for a charter school in Section 52-4-209, a public body may conduct a meeting that some or all members of the public body attend through an electronic video, audio, or both video and audio connection, in accordance with this section.
- (2)
 - (a) A public body may not hold an electronic meeting unless the public body has adopted a resolution, rule, or ordinance governing the use of electronic meetings.
 - (b) A resolution, rule, or ordinance described in Subsection (2)(a) that governs an electronic meeting shall establish the conditions under which a remote member is included in calculating a quorum.
 - (c) A resolution, rule, or ordinance described in Subsection (2)(a) may:
 - (i) prohibit or limit electronic meetings based on budget, public policy, or logistical considerations;
 - (ii) require a quorum of the public body to:
 - (A) be present at a single anchor location for the meeting; and
 - (B) vote to approve establishment of an electronic meeting in order to include other members of the public body through an electronic video, audio, or both video and audio connection;
 - (iii) require a request for an electronic meeting to be made by a member of a public body up to three days prior to the meeting to allow for arrangements to be made for the electronic meeting;
 - (iv) restrict the number of separate connections for members of the public body that are allowed for an electronic meeting based on available equipment capability;
 - (v) if the public body is statutorily authorized to allow a member of the public body to act by proxy, establish the conditions under which a member may vote or take other action by proxy;
 - (vi) provide a procedure for recording votes of members, including defining circumstances under which a roll call vote is required; or
 - (vii) establish other procedures, limitations, or conditions governing electronic meetings not in conflict with this section.
- (3) A public body that conducts an electronic meeting shall:
 - (a) give public notice of the electronic meeting in accordance with Section 52-4-202; and
 - (b) except as otherwise provided in a rule of the Legislature applicable to the public body, at least 24 hours before the electronic meeting is scheduled to begin, provide each member of the public body a description of how to connect to the meeting.
- (4)
 - (a) Except as provided in Subsection (5), a public body that conducts an electronic meeting shall provide space and facilities at an anchor location for members of the public to attend the open portions of the meeting.
 - (b) A public body that conducts an electronic meeting may provide means by which members of the public may participate remotely by electronic means.
- (5) Subsection (4)(a) does not apply to an electronic meeting if:
 - (a)
 - (i) the chair of the public body determines that:
 - (A) conducting the meeting as provided in Subsection (4)(a) presents a substantial risk to the health or safety of those present or who would otherwise be present at the anchor location; or

- (B) the location where the public body would normally meet has been ordered closed to the public for health or safety reasons; and
- (ii) the public notice for the meeting includes:
 - (A) a statement describing the chair's determination under Subsection (5)(a)(i);
 - (B) a summary of the facts upon which the chair's determination is based; and
 - (C) information on how a member of the public may participate in the meeting remotely by electronic means;
- (b)
 - (i) during the course of the electronic meeting, the chair:
 - (A) determines that continuing to conduct the electronic meeting as provided in Subsection (4)(a) presents a substantial risk to the health or safety of those present at the anchor location; and
 - (B) announces during the electronic meeting the chair's determination under Subsection (5)(b)(i)(A) and states a summary of the facts upon which the determination is made; and
 - (ii) in conducting the electronic meeting, the public body has provided means by which members of the public who are not physically present at the anchor location may participate in the electronic meeting remotely by electronic means;
- (c)
 - (i) the public body is a special district board of trustees established under Title 17B, Chapter 1, Part 3, Board of Trustees;
 - (ii) the board of trustees' membership consists of:
 - (A) at least two members who are elected or appointed to the board as owners of land, or as an agent or officer of the owners of land, under the criteria described in Subsection 17B-1-302(2)(b); or
 - (B) at least one member who is elected or appointed to the board as an owner of land, or as an agent or officer of the owner of land, under the criteria described in Subsection 17B-1-302(3)(b)(ii);
 - (iii) the public notice required under Subsection 52-4-202(3)(a) for the electronic meeting includes information on how a member of the public may participate in the meeting remotely by electronic means; and
 - (iv) the board of trustees allows members of the public to participate in the meeting remotely by electronic means;
- (d)
 - (i) the public body is a special service district administrative control board established under Title 17D, Chapter 1, Part 3, Administrative Control Board;
 - (ii) the administrative control board's membership consists of:
 - (A) at least one member who is elected or appointed to the board as an owner of land, or as an agent or officer of the owner of land, under the criteria described in Subsection 17D-1-304(1)(a)(iii)(A) or (B), as applicable; or
 - (B) members that qualify for election or appointment to the board because the owners of real property in the special service district meet or exceed the threshold percentage described in Subsection 17D-1-304(1)(b)(i);
 - (iii) the public notice required under Subsection 52-4-202(3)(a) for the electronic meeting includes information on how a member of the public may participate in the meeting remotely by electronic means; and
 - (iv) the administrative control board allows members of the public to participate in the meeting remotely by electronic means; or

- (e) all public body members attend the meeting remotely through an electronic video, audio, or both video and audio connection, unless the public body receives a written request, at least 12 hours before the scheduled meeting time, to provide for an anchor location for members of the public to attend in person the open portions of the meeting.
- (6) A determination under Subsection (5)(a)(i) expires 30 days after the day on which the chair of the public body makes the determination.
- (7) Compliance with the provisions of this section by a public body constitutes full and complete compliance by the public body with the corresponding provisions of Sections 52-4-201 and 52-4-202.
- (8) Unless a public body adopts a resolution, rule, or ordinance described in Subsection (2)(c)(v), a public body that is conducting an electronic meeting may not allow a member to vote or otherwise act by proxy.

Amended by Chapter 381, 2024 General Session

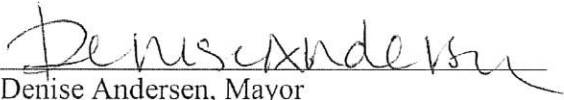
Amended by Chapter 388, 2024 General Session

Amended by Chapter 392, 2024 General Session



**WRITTEN DETERMINATION REGARDING THE NEED FOR ELECTRONIC
MEETINGS WITHOUT ANCHOR LOCATIONS**

Due to the seriousness of the current worldwide Covid-19 pandemic, the rapid spread of the infection throughout Utah, and it's potentially deadly and life-altering effects, I, as the Mayor of the City of Cedar Hills, having determined that conducting an electronic meeting with an anchor location presents a substantial risk to the health and safety of those who may be present at the anchor location. Accordingly, pursuant to Utah Code section 52-4-207(4), electronic meetings will not be required to have an anchor location at this time. This written determination will expire thirty days from the date it is signed.


Denise Andersen, Mayor
City of Cedar Hills

11/22/2021
Date



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	May 5, 2026

SUBJECT:	Discussion on City Park Hours
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager
BACKGROUND AND FINDINGS:	
<p>The City is evaluating park hours to ensure they align with community needs, and public safety considerations. Park hours impact neighborhood livability, maintenance operations, and enforcement of noise and nuisance regulations. As part of this review, staff analyzed park hours in nearby communities to provide context for policy direction.</p> <p>Park curfew hours in neighboring cities: American Fork: 11 pm. to 5 am Highland: 10 pm to 5 am Alpine: 10 pm to 5 am Pleasant Grove : Dusk to Dawn (baseball diamonds and sports courts close at 10:30 pm)</p> <p>Current Noise Ordinance (5-2-2) restricts noise between 10:00 pm and 7 am for sports or other entertainment activities adjacent to residential zones.</p>	
PREVIOUS LEGISLATIVE ACTION:	
<p>2020: Amended City code 6-8-6 to establish park curfew hours of being closed from 10 pm to 5 am. 2022: Amended 6-8-6 Park Curfew to allow for contractors and employees to perform work during park curfew hours.</p>	
FISCAL IMPACT:	
N/A	
SUPPORTING DOCUMENTS:	
N/A	
RECOMMENDATION:	
Provide direction to staff on park curfew hours.	
MOTION:	
No motion necessary, discussion item only	
ACTION:	
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 __



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	May 5, 2026

SUBJECT:	Discussion on HB 381, Electric Mobility Device Amendments
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager
<p>BACKGROUND AND FINDINGS:</p> <p>During the 2026 General Session, the Utah Legislature adopted House Bill 381 (HB 381), which clarifies classifications for electric mobility devices, including:</p> <ul style="list-style-type: none"> • Electric-assisted bicycles (e-bikes) • High-powered electric devices • Electric motorcycles <p>The legislation primarily addresses operation on public roadways, while affirming that municipalities retain authority to regulate these devices on:</p> <ul style="list-style-type: none"> • Parks • Trails • Sidewalks • Other non-road public property • <p>Current City code will need to be amended to clarify definitions and any other recommendations from City Council.</p>	
<p>PREVIOUS LEGISLATIVE ACTION:</p> <p>Sept 13, 2022: City Code 6-5: Motor vehicles Trespass on Private and Public Lands amended to add e-bike regulations.</p>	
<p>FISCAL IMPACT:</p> <p>N/A</p>	
<p>SUPPORTING DOCUMENTS:</p> <p>HB 381 Presentation (from House of Representatives)</p>	
<p>RECOMMENDATION:</p> <p>Provide direction to staff on e-bike and parks and trails regulations.</p>	
<p>MOTION:</p> <p>No motion necessary, discussion item only</p>	
<p>ACTION:</p> <p>Laura Ellison: Yes__ No ___ Abstain ___ Absent ___</p> <p>Mike Geddes: Yes__ No ___ Abstain ___ Absent ___</p> <p>Bob Morgan: Yes__ No ___ Abstain ___ Absent ___</p> <p>Erika Price: Yes__ No ___ Abstain ___ Absent ___</p> <p>Kelly Smith: Yes__ No ___ Abstain ___ Absent ___</p>	

H.B 381:

E-Mobility Amendments

Sponsor: Representative Cutler



Goals

- **More kids riding bikes**
- More kids riding bikes safely & independently
- Improve safety & reduce injuries/death
- Help parents & riders make better decisions on electric mobility devices
- Ensure consistent, fair application of the law

What is an E-Bike?

- **Current Confusion**
 - High-powered electric motorcycles are being marketed as "e-bikes" to bypass registration
- **Safety Concern**
 - These vehicles often exceed 30-40 mph and are being used on roads
- **Consumer Fraud**
 - Parents may purchase these for thinking they are legal bicycles



Promote Youth Independence

- 740 [(4) An individual under 16 years old may not operate a class 3 electric assisted bicycle.]
- 741 [(5) An individual under 14 years old may not operate an electric assisted bicycle with the
- 742 electric motor engaged on any public property, highway, path, or sidewalk unless the
- 743 individual is under the direct supervision of the individual's parent or guardian.]



High Powered Electric Device

- (32)(a) "High power electric device" means a self-propelled vehicle powered by an electric motor that is capable of traveling more than 20 miles per hour on the power of the electric motor alone.
- (1) An individual operating a high power electric device, including an electric motorcycle, has all rights and is subject to all provisions of this chapter applicable to an operator of a motorcycle.
- (2)(a) A local authority may adopt an ordinance or a state agency may adopt a rule to regulate or restrict the use of a high power electric device on a sidewalk, path, or trail within the jurisdiction of the local authority or state agency.

Local Control

Local's can adopt their own ordinances for electric mobility devices on sidewalks, path's trails, or parks

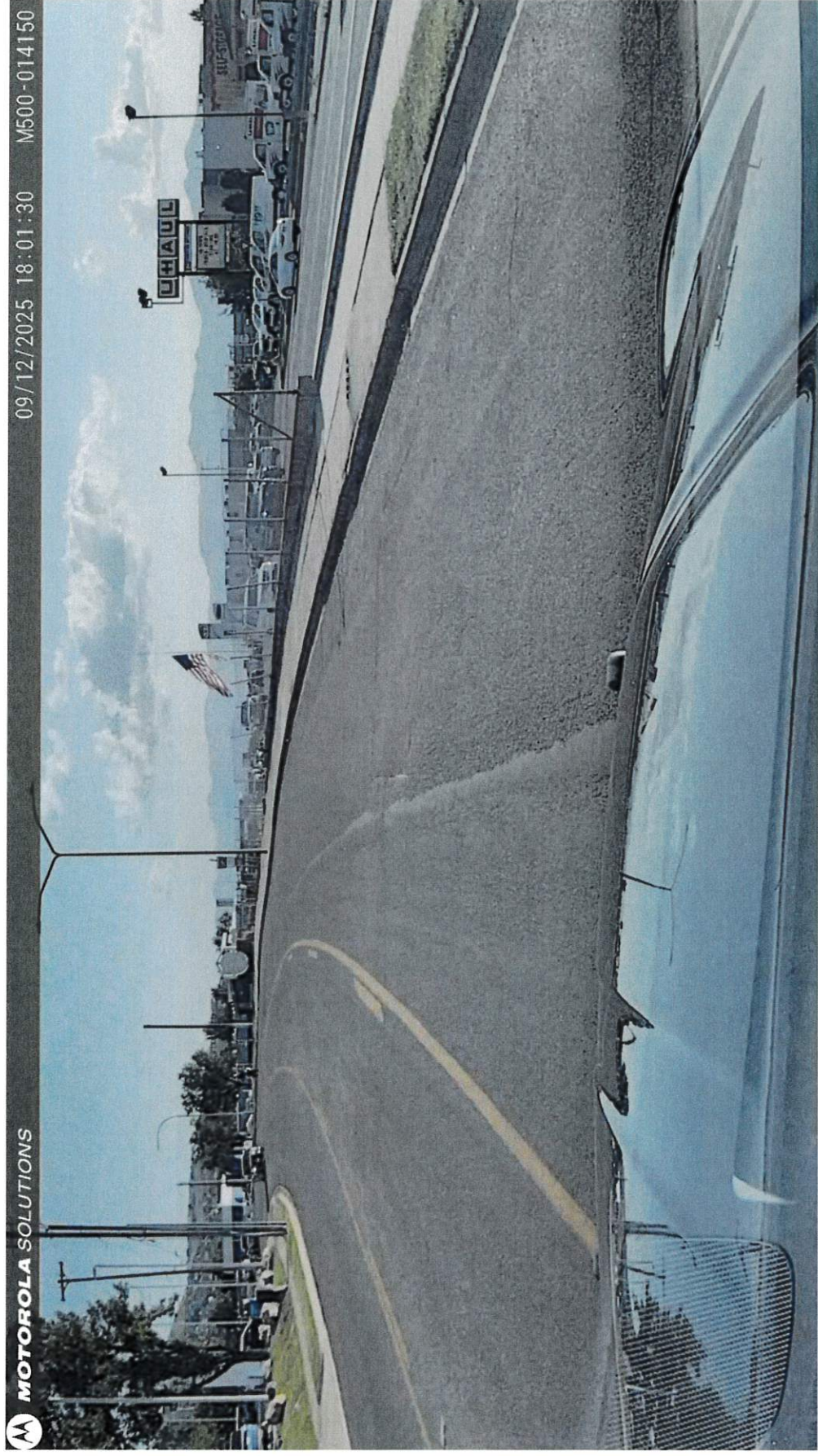
(3)(a) A local authority or state agency may adopt an ordinance or rule to regulate or restrict the use of an electric assisted bicycle, or a specific classification of an electric assisted bicycle, on a sidewalk, path, or trail within the jurisdiction of the local authority or state agency.



Law Enforcement Challenges

- Riders and parents unaware of the different classifications
- Distinguishing the difference between classifications
- Numerous occurrences of evading
- Damage to trails and parks
- Modifications to e-bikes and e-motorcycle
- Ability to disable the “Pedal Assist System”
- Serious accidents and fatalities

Numerous Occurrences of Evading



E-Motorcycle & E-Bike Modifications



How to
Remove E-Bike
Speed Limiter



Mobility Devices On a Highway

Device	Capable Max Speed	Supervised Use (Parent or Responsible Adult)	Independent Use With Safety Certificate	Independent Use	Helmet Use
Pedal Assist Bikes: Class 1 Class 3	20 mph 28 mph	8-15 years	8-15 years	16 & Up	Under 21+
Throttle Devices: Class 2 e-bikes Most e-scooters micro-mobility devices	20 MPH	8-15 years	8-15 years	16 & Up	Under 21+
Electric Motorcycle	More than 20 MPH	N/A	N/A	16 & Up Driver License + Motorcycle Endorsement	Under 21#
High-Powered Electric Device High power e-scooter Modified e-bike Other high powered micro-mobility devices	More than 20 MPH	N/A	N/A	16 & Up: Driver License*	Under 21#

No policy changes to current insurance law or to off-highway use

*Thurston Amendment

+ \$25 max fine
#Infraction (\$110+)

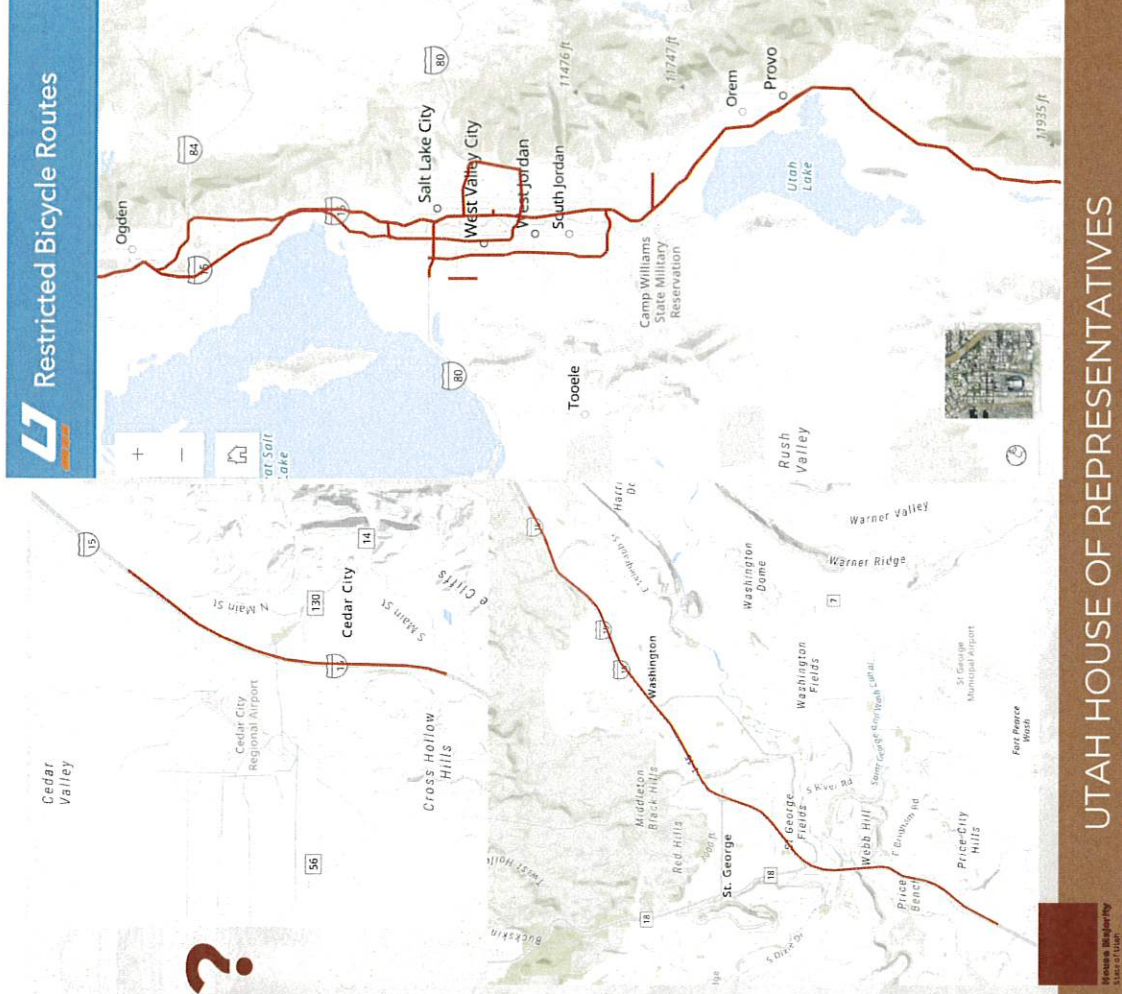


Does UDOT limit Bikes on Freeways?

Currently UDOT regulates bikes on freeways by rule (not statute) →

Amendment 1

- Clarifies that e-scooters, high powered electric devices are NOT allowed on freeways
- (5) An individual younger than 16 years old may not operate a personal electric vehicle on a freeway.



Utah Laws Applicable to E-Bikes and E-Motorcycle

Motor Assisted Scooter

- self-propelled device
- at least two wheels + brakes
- (A) handlebars and a deck, or
- (B) handlebars and a seat
- No more than 20 MPH



Utah Laws Applicable to E-Bikes and E-Motorcycle

Class 1 E-Bike

- Pedal assist only
- No more than 20 MPH
- No throttle
- Restricted under 8y



Utah Laws Applicable to E-Bikes and E-Motorcycle

Class 2 E-Bike

- Throttle assisted
- No need to pedal
- No more than 20 MPH
- Restricted under 8y



Utah Laws Applicable to E-Bikes and E-Motorcycle

Class 3 E-Bike

- Pedal assist only
- No more than 28 MPH
- 16+ to operate today



Utah Laws Applicable to E-Bikes and E-Motorcycle

E-Motorcycle

- Not an e-bike
- Power 750W+
- Often Not street legal
- Sur-Ron most common





H.B 381: E-Mobility Amendments

ADDRESSES HIGHWAY USE ONLY



Goal: More kids riding independently and safely

- Simplifies Regulations—easier for parents & riders to understand
- Promotes Youth Independence: parental supervision no longer required after safety training (*Safety Training available online, local law enforcement, non-profits*)
- Local Control: locals set rules for sidewalks, trails, paths, parks, etc
- Clarifies the definition of an e-motorcycle vs e-bike or e-scooter:

"Electric motorcycle" means a motorcycle:
 (a) powered by an electric motor of more than 750 watts; or
 (b) capable of exceeding a speed of 20 miles per hour using the power of the electric motor alone.

- Creates “High Power Electric Device” category to handle devices that are capable of **20+ MPH via throttle only** and fall outside the definition of class 1,2,3 e-bikes, motor assisted scooter, and e-motorcycle
- Technical clean-up requested by the Dept. of Outdoor Rec



Mobility Devices On a Highway

Device	Capable Max Speed	Supervised Use (Parent or Responsible Adult)	Independent Use With Safety Certificate	Independent Use	Helmet Use
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Electric Motorcycle	More than 20 MPH	N/A	N/A	16 & Up Driver License + Motorcycle Endorsement	Under 21 [#]
High-Powered Electric Device High power e-scooter Modified e-bike Other high powered micro-mobility devices	More than 20 MPH	N/A	N/A	16 & Up: Driver License*	Under 21 [#]

No policy changes to current insurance law or to off-highway use

*Thurston Amendment

+ \$25 max fine
#Infraction (\$110+)

Current State Regulations (Before HB381)

Class 1 E-Bike

- Pedal assist only
- No more than 20 MPH
- No throttle
- Restricted under 8y



Class 2 E-Bike

- Throttle assisted
- No need to pedal
- No more than 20 MPH
- Restricted under 8y



Class 3 E-Bike

- Pedal assist only
- No more than 28 MPH
- 16+ to operate today



Motor Assisted Scooter

- self-propelled device
- at least two wheels + brakes
- (A) handlebars and a deck, or
- (B) handlebars and a seat
- No more than 20 MPH



E-Motorcycle

- Not an e-bike
- Power 750W+
- Often Not street legal
- Sur-Ron most common



• Current Confusion

- High-powered electric motorcycles are being marketed as "e-bikes" to bypass registration

• Safety Concern

- These vehicles often exceed 30-40 mph and are being used on roads

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- Parents may purchase these for thinking they are legal bicycles

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- Ability to disable the "Pedal Assist System"
- Serious accidents and fatalities

Currently Undefined / Unclear

