

**CITY COUNCIL MEETING  
OF THE CITY OF CEDAR HILLS  
Tuesday, June 16, 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, June 16, 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. Smith and Invocation given by C. Price
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
5. North Pointe Solid Waste Special Services District Presentation
6. Waste Management Presentation

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)

7. Approval of the minutes from the May 5, 2026 City Council meeting the May 15, 2026 Special City Council meeting and the May 19, 2026 Town Hall meeting.

**CITY REPORTS AND BUSINESS**

8. Mayor and Council, City Manager and Staff

**SCHEDULED ITEMS & PUBLIC HEARINGS**

9. Review/Action and Public Hearing on a Resolution adopting Fiscal Year 2026 Budget Amendments - *Presenter -Charl Louw, Finance Director*
10. Review/Action and Public Hearing on an Ordinance enacting Compensation Increases for Executive Municipal Officers - *Presenter -Charl Louw, Finance Director*
11. Presentation of the Property Tax Impact Schedule - *Presenter -Charl Louw, Finance Director*
12. Review/Action and Public Hearing on a Resolution adopting the Fiscal Year 2027 Interim Budget beginning on July 1, 2026 until after the date on which the Final Budget is adopted in August 2026- *Presenter -Charl Louw, Finance Director*
13. Review/Action on a Resolution tentatively certifying the calculated 2026-2027 Real and Personal Property Tax Levy - *Presenter -Charl Louw, Finance Director*
14. 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 - *Presenter - Chandler Goodwin, City Manager*
15. Review/Action on acceptance of the Fiscal Year 2026 Fraud Risk Assessment Report - *Presenter -Chandler Goodwin, City Manager*

**ADJOURNMENT**

16. Adjourn

Posted this 12th day of June, 2026

/s/ Colleen A. Mulvey, City Recorder

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



## **PUBLIC MEETING AND PUBLIC HEARING ETIQUETTE**

**Please remember all public meetings and public hearings are recorded**

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

### **Public Hearing v. Public Meeting:**

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

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



# The City of Cedar Hills

|              |                                |
|--------------|--------------------------------|
| <b>TO:</b>   | Mayor and City Council         |
| <b>FROM:</b> | Chandler Goodwin, City Manager |
| <b>DATE:</b> | 6/16/2026                      |

|  |   |
|--|---|
| <b>SUBJECT:</b>  | Fiscal Year 2025-2026 (July 1, 2025 to June 30, 2026) Budget Amendments |
| <b>APPLICANT PRESENTATION:</b>   | n/a   |
| <b>STAFF PRESENTATION:</b>   | Charl Louw, Finance Director  |
| <b>BACKGROUND AND FINDINGS:</b><br>The City is required to keep expenditures within the fund budget to comply with State requirements. The proposed fiscal year 2025-2026 budget amendments propose changes to the revenues and expenditures based on trends and priorities.   |   |
| <b>PREVIOUS LEGISLATIVE ACTION:</b>  |   |
| <b>FISCAL IMPACT:</b><br>The supporting documentation of the proposed fiscal 2025-2026 budget amendments is attached showing changes to each line item proposed.   |   |
| <b>SUPPORTING DOCUMENTS:</b><br>See attached budget amendments.  |   |
| <b>RECOMMENDATION:</b><br>Staff recommends the City Council review the submitted resolution and supporting documentation with the intent of a motion.  |   |
| <b>MOTION:</b><br>To approve/no approve Resolution No. ____, a resolution adopting the July 1, 2025-June 30, 2026, fiscal year budget amendments for the City of Cedar Hills, Utah.  |   |
| <b>ACTION:</b><br>Motion:<br>Second:<br>Laura Ellison:        Yes__ No __ Abstain __ Absent __<br>Mike Geddes:        Yes__ No __ Abstain __ Absent __<br>Bob Morgan:         Yes__ No __ Abstain __ Absent __<br>Erika Price:         Yes__ No __ Abstain __ Absent __<br>Kelly Smith:         Yes__ No __ Abstain __ Absent __ |   |

**BUDGET AMENDMENTS - FY 2026**

June 16, 2026

|   |  | Current Budget | Adj. Budget    | Actual         |
|---|--|----------------|----------------|----------------|
| <b>General Fund</b>                                 |  |                |                |                |
| Tax Trends  |  |                |                |                |
| 10-31-100   | Property Taxes   | (749,995.00)   | (749,495.00)   | (749,558.26)   |
| 10-31-150   | Motor Vehicle Taxes                                    | (60,000.00)    | (54,000.00)    | (49,690.26)    |
| 10-31-200   | Delinquent Taxes                                       | (30,000.00)    | (40,651.45)    | (40,651.45)    |
| 10-31-250   | Penalty & Interest Taxes                               | (2,000.00)     | (3,000.00)     | (3,075.10)     |
| 10-31-300   | Sales & Use Taxes                                      | (2,108,000.00) | (2,168,000.00) | (1,816,797.02) |
| 10-31-400   | Franchise Taxes  | (495,000.00)   | (460,000.00)   | (398,219.54)   |
| Professional Services Revenue Trends                |  |                |                |                |
| 10-32-190   | Business License                                       | (15,000.00)    | (16,000.00)    | (15,135.00)    |
| 10-32-200   | Building Permits                                       | (75,000.00)    | (105,000.00)   | (82,272.25)    |
| 10-32-210   | Plan Check Fees  | (28,000.00)    | (58,000.00)    | (41,982.61)    |
| 10-34-110   | Garbage Fees   | (523,000.00)   | (533,000.00)   | (444,238.52)   |
| 10-34-120   | Recycling Fees   | (186,000.00)   | (203,000.00)   | (170,697.49)   |
| Recreation program trending                         |  |                |                |                |
| 10-35-110   | Recreation Programs                                    | (200,000.00)   | (195,000.00)   | (191,946.10)   |
| Public Safety Contract Difference/Dispatch trending |  |                |                |                |
| 10-55-300   | Fire Services  | 1,264,756.00   | 1,265,139.00   | 1,159,519.25   |
| 10-55-400   | Police Services  | 1,044,133.00   | 1,044,450.00   | 957,254.00     |
| 10-55-450   | Dispatch Fees  | 53,012.00      | 43,012.00      | 30,966.27      |
| Building Professional Services Expenditure Trends   |  |                |                |                |
| 10-60-215   | Contract Labor--Plan review and inspections            | 35,000.00      | 65,000.00      | 54,182.44      |
| 10-60-310   | Engineering Services--Construction mgt and plan review | 15,000.00      | 51,000.00      | 36,907.25      |
| Park maintenance repair of playground turf          |  |                |                |                |
| 10-64-240   | Park Supplies & Maintenance                            | 84,500.00      | 99,500.00      | 50,629.12      |
| Community Services                                  |  |                |                |                |
| 10-65-600   | Family Festival Celebration                            | 96,500.00      | 100,500.00     | 39,966.57      |
| <b>Golf Fund</b>                                    |  |                |                |                |
| Revenue trends                                      |  |                |                |                |
| 20-30-100   | Green Fees   | (1,283,000.00) | (1,413,000.00) | (1,170,573.41) |
| 20-30-300   | Short Course   | (93,000.00)    | (110,000.00)   | (81,286.61)    |
| 20-30-400   | Pro Shop Revenue                                       | (212,000.00)   | (182,000.00)   | (133,247.01)   |
| 20-30-450   | Golf Simulator Revenue                                 | (10,000.00)    | -              | -              |
| 20-30-600   | Season Passes--Trade for advertising                   | (170,000.00)   | (108,000.00)   | (80,009.29)    |
| 20-30-900   | Interest Income  | (5,000.00)     | (25,000.00)    | (21,470.17)    |
| 20-30-950   | Other financing source-proceeds from borrowing         | (4,600,000.00) | (4,628,000.00) | (4,628,000.00) |
| Expenditure trends                                  |  |                |                |                |
| 20-50-330   | Professional Technical--Bond closing costs             | 6,500.00       | 40,600.00      | 39,384.38      |
| 20-70-600   | Chase media trade for passes                           | 17,000.00      | 28,000.00      | 26,500.00      |
| 20-95-202   | Capital Outlay--irrigation supplies, fill, sand        | 3,570,000.00   | 4,570,000.00   | 1,748,363.68   |
| <b>Class C Roads Fund</b>                           |  |                |                |                |
| Revenue and expenditure trends                      |  |                |                |                |
| 21-30-100   | Class C Roads  | (398,000.00)   | (465,000.00)   | (465,932.28)   |
| 21-30-110   | Highway Sales Tax Distribution                         | (183,000.00)   | (190,000.00)   | (174,482.98)   |
| 21-30-120   | Public Transit Sales Tax                               | (72,000.00)    | (80,000.00)    | (80,669.18)    |
| 21-30-900   | Interest Income  | (16,000.00)    | (26,000.00)    | (21,935.10)    |
| 21-62-415   | Street Light Maintenance                               | 30,000.00      | 60,000.00      | 48,746.68      |
| 21-62-420   | Signs  | 15,000.00      | 30,000.00      | 18,773.20      |



**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH, ADOPTING THE AMENDED 2026 FISCAL YEAR BUDGET FOR THE CITY OF CEDAR HILLS, UTAH.**

**WHEREAS**, City of Cedar Hills (the “City”) adopted its Fiscal Year 2026 Budget on or about June 10, 2025; and

**WHEREAS**, the City Manager submitted to the City Council proposed amendments to the Fiscal Year 2026 General Fund, Golf Fund, and Class C Road Fund, Capital Projects Fund, Water and Sewer Fund; and

**WHEREAS**, the City Council of the City, pursuant to published notice, has conducted a public hearing during a regular meeting of the city council on or about June 16, 2026 to discuss the proposed amendments; and

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

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

Pursuant to §10-6-118, Utah Code, the Amended 2025-2026 Fiscal Year Budget for the General Fund, Golf Fund, and Class C Road Fund, Capital Projects Fund, Water and Sewer Fund for the City of Cedar Hills, Utah, is hereby adopted. A copy of said budget amendments is attached hereto (Attachment A), and by this reference made part of this Resolution.

**PASSED AND APPROVED** this 16th day of June, 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:**

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Colleen A. Mulvey, MMC, UCC  
City Recorder

**DEPOSITED** in the office of the City Recorder this 17th day of June, 2026.



# The City of Cedar Hills

|              |                                |
|--------------|--------------------------------|
| <b>TO:</b>   | Mayor and City Council         |
| <b>FROM:</b> | Chandler Goodwin, City Manager |
| <b>DATE:</b> | 6/16/2026                      |

|                                |                              |
|--------------------------------|------------------------------|
| <b>SUBJECT:</b>                | Compensation Update          |
| <b>APPLICANT PRESENTATION:</b> |                              |
| <b>STAFF PRESENTATION:</b>     | Charl Louw, Finance Director |

## BACKGROUND AND FINDINGS:

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

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

The mayor's position is currently paid approximately \$1,561 per month and the city council position is paid approximately \$842. The mayor attends and serves on multiple boards/committees that benefit the city require significant time besides meeting regularly with residents. The city council is usually asked to serve on at least one board or committee outside of city council meetings. The city is proposing a 2.6% cost of living increase, and 2% performance increase monthly for the mayor and the city council.

The city of Cedar Hills is proposing a 2.6% cost of living increase and 2% performance increase for most permanent employees, which matches the approved state budget. The city council proposed a 6% increase for the city manager. The city manager recommended an adjustment for also a building department and a public works employee of 5%.

Utah Retirement System is having Tier 2 employees contribute an additional 0.49% this year and employers' amount will decrease by 1%. Overall employer retirement contribution rates for the city went down 1% for Tier 1 and Tier 2 contributions.

**PREVIOUS LEGISLATIVE ACTION:**

**FISCAL IMPACT:**

The proposed 2.6% cost of living increase and 2% performance increase for employees, the mayor and the city council will cost an additional \$36,936 in the General fund for these salary adjustments and \$3,860 for 5% additional adjustments for building related staff person, and for public works admin assistant staff. A 6% increase proposed by the city council and mayor for the city manager costs an additional \$5,645 for the General fund. The increases are approximately 0.8% of the total general fund expenditure.

The cost of living and performance increases will cost the Golf fund \$30,206. The cost of living and performance increases will cost the Roads fund \$5,764. The cost of living and performance increases will cost the Water & Sewer fund \$45,488.

The city budgets seasonal gift card amounts for all permanent employees that is funded with purchasing card cash rebates. The city also budgets for holiday and year-end retention bonuses. The increases to next fiscal year's benefits were related to the city council and mayor's evaluation of the city manager. The city manager did not request any changes to his retention bonus, but the city council and mayor proposed his year-end retention bonus increase of \$1,000 from \$6,500 to \$7,500. Other permanent staff receive between \$1,000 to \$2,500 for a retention bonus.

The city manager is allocated a monthly vehicle allowance of \$350. \$150 a month increase to \$500 per month was proposed by the city council and mayor for the next fiscal year.

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

**SUPPORTING DOCUMENTS:**

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

**RECOMMENDATION:**

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

**MOTION:**

To approve/no approve the recommended compensation updates for the final budget FY 2026-2027.

**ACTION:**

Motion:

Second:

Mike Geddes: Yes\_\_ No \_\_\_ Abstain \_\_ Absent \_\_

Kelly Smith: Yes\_\_ No \_\_\_ Abstain \_\_ Absent \_\_

Laura Ellison: Yes\_\_ No \_\_\_ Abstain \_\_ Absent \_\_

Bob Morgan: Yes\_\_ No \_\_\_ Abstain \_\_ Absent \_\_

Erika Price: Yes\_\_ No \_\_\_ Abstain \_\_ Absent \_\_

| Full-time Positions Pay Scale             |                |                 |                |                |                 |                |                |                |                          |                                 |                                 |                        |
|---|----------------|-----------------|----------------|----------------|-----------------|----------------|----------------|----------------|--------------------------|---------------------------------|---------------------------------|------------------------|
| Position Title                            | Annual Minimum | Annual Midpoint | Annual Maximum | Hourly Minimum | Hourly Midpoint | Hourly Maximum | Current Salary | Current Hourly | Proposed Salary Increase | 4.60%                           |                                 | Vehicle Allowance Adj. |
|   |                |                 |                |                |                 |                |                |                |                          | Tier 1 Proposed Hourly Increase | Tier 2 Proposed Hourly Increase |                        |
| City Manager                              | \$ 134,849     | \$ 177,615      | \$ 220,382     | \$ 64.83       | \$ 85.39        | \$ 105.95      | \$ 147,576     | \$ 70.95       | \$ 8,854.56              | \$ 4.26                         | \$ -                            | \$ 1,000.00            |
| HR Risk Manager                           | \$ 87,845      | \$ 114,981      | \$ 142,116     | \$ 42.23       | \$ 55.28        | \$ 68.33       | \$ 97,448      | \$ 46.85       | \$ 4,482.61              | \$ 2.16                         | \$ -                            | \$ -                   |
| Recorder                                  | \$ 70,628      | \$ 93,459       | \$ 116,290     | \$ 33.96       | \$ 44.93        | \$ 55.91       | \$ 91,187      | \$ 43.84       | \$ 4,194.61              | \$ 2.02                         | \$ -                            | \$ -                   |
| Front Desk                                | \$ 39,866      | \$ 49,923       | \$ 59,979      | \$ 19.17       | \$ 24.00        | \$ 28.84       | \$ 49,816      | \$ 23.95       | \$ 2,291.54              | \$ -                            | \$ 1.10                         | \$ -                   |
| Building/Code Enforcement/Planner 35 hrs  | \$ 56,784      | \$ 72,381       | \$ 87,979      | \$ 30.29       | \$ 38.61        | \$ 46.93       | \$ 51,743      | \$ 28.43       | \$ 2,499.17              | \$ -                            | \$ 1.37                         | \$ -                   |
| Finance Director                          | \$ 112,007     | \$ 148,525      | \$ 185,042     | \$ 53.85       | \$ 71.41        | \$ 88.96       | \$ 137,904     | \$ 66.30       | \$ 6,343.58              | \$ 3.05                         | \$ -                            | \$ -                   |
| Payroll/AP/IT Administrator               | \$ 72,905      | \$ 92,654       | \$ 112,403     | \$ 35.05       | \$ 44.55        | \$ 54.04       | \$ 91,458      | \$ 43.97       | \$ 4,207.05              | \$ 2.02                         | \$ -                            | \$ -                   |
| Accounting Associate--AR/Utilities 30 hrs | \$ 52,564      | \$ 64,717       | \$ 76,870      | \$ 25.27       | \$ 31.11        | \$ 36.96       | \$ 56,753      | \$ 36.38       | \$ 2,610.63              | \$ 1.67                         | \$ -                            | \$ -                   |
| Public Works Director                     | \$ 109,531     | \$ 144,502      | \$ 179,473     | \$ 52.66       | \$ 69.47        | \$ 86.29       | \$ 117,582     | \$ 56.53       | \$ 5,408.79              | \$ -                            | \$ 2.60                         | \$ -                   |
| Public Works Operations Manager           | \$ 76,603      | \$ 102,072      | \$ 127,542     | \$ 36.83       | \$ 49.07        | \$ 61.32       | \$ 87,859      | \$ 42.24       | \$ 4,041.52              | \$ 1.94                         | \$ -                            | \$ -                   |
| Public Works Lead                         | \$ 60,206      | \$ 75,584       | \$ 90,963      | \$ 28.95       | \$ 36.34        | \$ 43.73       | \$ 65,707      | \$ 31.59       | \$ 3,022.53              | \$ -                            | \$ 1.45                         | \$ -                   |
| Public Works Assistant                    | \$ 47,139      | \$ 58,018       | \$ 68,896      | \$ 22.66       | \$ 27.89        | \$ 33.12       | \$ 64,688      | \$ 31.10       | \$ 3,124.43              | \$ -                            | \$ 1.50                         | \$ -                   |
| Public Works Technician                   | \$ 46,331      | \$ 59,687       | \$ 73,043      | \$ 22.27       | \$ 28.70        | \$ 35.12       | \$ 53,040      | \$ 25.50       | \$ 2,439.84              | \$ -                            | \$ 1.17                         | \$ -                   |
| Public Works Technician                   | \$ 46,331      | \$ 59,687       | \$ 73,043      | \$ 22.27       | \$ 28.70        | \$ 35.12       | \$ 58,989      | \$ 28.36       | \$ 2,713.48              | \$ -                            | \$ 1.30                         | \$ -                   |
| Parks Lead                                | \$ 71,198      | \$ 89,360       | \$ 107,523     | \$ 34.23       | \$ 42.96        | \$ 51.69       | \$ 73,050      | \$ 35.12       | \$ 3,360.28              | \$ -                            | \$ 1.62                         | \$ -                   |
| Parks Technician                          | \$ 55,191      | \$ 69,327       | \$ 83,463      | \$ 26.53       | \$ 33.33        | \$ 40.13       | \$ 58,989      | \$ 28.36       | \$ 2,713.48              | \$ -                            | \$ 1.30                         | \$ -                   |
| Community Services Director               | \$ 93,267      | \$ 122,303      | \$ 151,339     | \$ 44.84       | \$ 58.80        | \$ 72.76       | \$ 110,302     | \$ 53.03       | \$ 5,073.91              | \$ 2.44                         | \$ -                            | \$ -                   |
| Golf Course Director                      | \$ 79,060      | \$ 103,483      | \$ 127,905     | \$ 38.01       | \$ 49.75        | \$ 61.49       | \$ 98,987      | \$ 47.59       | \$ 4,553.41              | \$ -                            | \$ 2.19                         | \$ -                   |
| Golf Course Asst Director                 | \$ 39,752      | \$ 47,654       | \$ 55,557      | \$ 19.11       | \$ 22.91        | \$ 26.71       | \$ 48,880      | \$ 23.50       | \$ 2,248.48              | \$ -                            | \$ 1.08                         | \$ -                   |
| Golf Superintendent                       | \$ 71,198      | \$ 89,360       | \$ 107,523     | \$ 34.23       | \$ 42.96        | \$ 51.69       | \$ 89,170      | \$ 42.87       | \$ 4,101.80              | \$ 1.97                         | \$ -                            | \$ -                   |
| Golf Assistant Superintendent             | \$ 55,220      | \$ 68,028       | \$ 80,836      | \$ 26.55       | \$ 32.71        | \$ 38.86       | \$ 76,752      | \$ 36.90       | \$ 3,530.59              | \$ 1.70                         | \$ -                            | \$ -                   |

**ORDINANCE NO. \_\_\_\_\_**

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

**WHEREAS**, Section 10-3-702 *et seq.*, Utah Code Annotated, 1953, as amended, grants the authority to municipalities to enact ordinances for the general health, safety and welfare of its residents and citizens; and

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

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

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

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

**WHEREAS**, the City Council desires to pass the compensation increases set for in Exhibit A hereto, which will be included in the City's Fiscal Year 2027 budget.

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

The attached Exhibit A contains compensation increases for executive municipal officers of the City proposed for inclusion in the City's Fiscal Year 2027 budget.

**EFFECTIVE DATE**

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

**PASSED AND APPROVED** this 16th day of June 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:**

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Colleen A. Mulvey, MMC, UCC  
City Recorder

**DEPOSITED** in the office of the City Recorder this 17th day of June, 2026.

## Property Tax Impact Schedule (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 2026 average residential market value per Utah County was \$681,824 with a taxable value of \$375,003.20. At the certified tax rate of 0.000736 the average resident value would have been levied \$276.00 in the current year for general operations. They are projected to pay \$54.00 more annually or \$4.50 monthly for general operations.
- Cedar Hills 2026 average commercial market value per Utah County was \$2,217,187. At the certified tax rate of 0.000736 the average commercial property value would be levied \$1,631.85 in the current year for general operations, and they are projected to pay \$319.27 more annually or \$26.61 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.



# The City of Cedar Hills

|              |                                |
|--------------|--------------------------------|
| <b>TO:</b>   | Mayor and City Council         |
| <b>FROM:</b> | Chandler Goodwin, City Manager |
| <b>DATE:</b> | June 16, 2026                  |

|                                |   |
|--------------------------------|---|
| <b>SUBJECT:</b>                | Review and approve Cedar Hills Interim Budget for FY 2026-2027 and review of the Property Tax Impact Schedule |
| <b>APPLICANT PRESENTATION:</b> | N/A   |
| <b>STAFF PRESENTATION:</b>     | Charl Louw, Finance Director  |

**BACKGROUND AND FINDINGS:**

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, April 14, 2026, and May 5, 2026. Items that will be discussed are as follows:

Interim budget will be presented based on prior tentative budget discussions and it includes the temporary impact of the property tax impact schedule beginning July 1, 2026, and ends after the date Cedar Hills adopts a final budget in August 2026. This interim budget sets aside in a restricted budget account 10-40-100, the amount of the taxing entity's general fund revenue \$150,000 that is no less the amount of additional ad valorem.

Cedar Hills may not expend or otherwise obligate the revenue that the taxing entity sets aside in a restricted budget account for the period beginning on July 1 and ending after the date on which the Cedar Hills, subject to the requirements of Section 59-2-919, adopts a budget.

Staff would like to ask that the City Council review the interim budget, so an interim budget can be approved from July through August. Staff will provide a budget overview and review.

**PREVIOUS LEGISLATIVE ACTION:**

N/A

**FISCAL IMPACT:**

Interim budget for fiscal year July 1, 2026-June 30, 2027, proposes increases to cover inflation and contractual costs anticipated in various 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. But for the interim budget a temporary \$4 increase to public safety fees per equivalent residential unit (ERU) will be required effective July 1, 2026, and that increase would be set aside in a restricted account until the final budget is approved in August. If the property tax general operations levy increase is approved in August, then the public safety fees will be reduced by \$4 per ERU, and \$4 will be credited per ERU in the following month on utility bills.

The city is also proposing a \$136k decrease from the property tax debt levy general obligation bond debt service schedule amount for the interim budget. The debt levy decrease is contingent on a transfer in from the golf fund of \$30k, and a general operations levy increase of \$150k. The debt levy decrease would reduce the overall property tax increase to the average value residential home from \$4.63 a month to \$2.31 a month, if the general operations property tax levy increase is passed, as proposed, August 11th.

Cedar Hills tentative budget for fiscal year July 1, 2026-June 30, 2027, was approved May 5, 2026, to provide a preliminary template for Cedar Hills final budget that will be discussed and approved August 2026.

Cedar Hills interim budget will be passed in June, which will temporarily set aside increased funding in a restricted budget account until Cedar Hills final budget for fiscal year July 1, 2026-June 30, 2027, is passed in August 2026.

**SUPPORTING DOCUMENTS:**

PDF of the interim budget for all funds.

**RECOMMENDATION:**

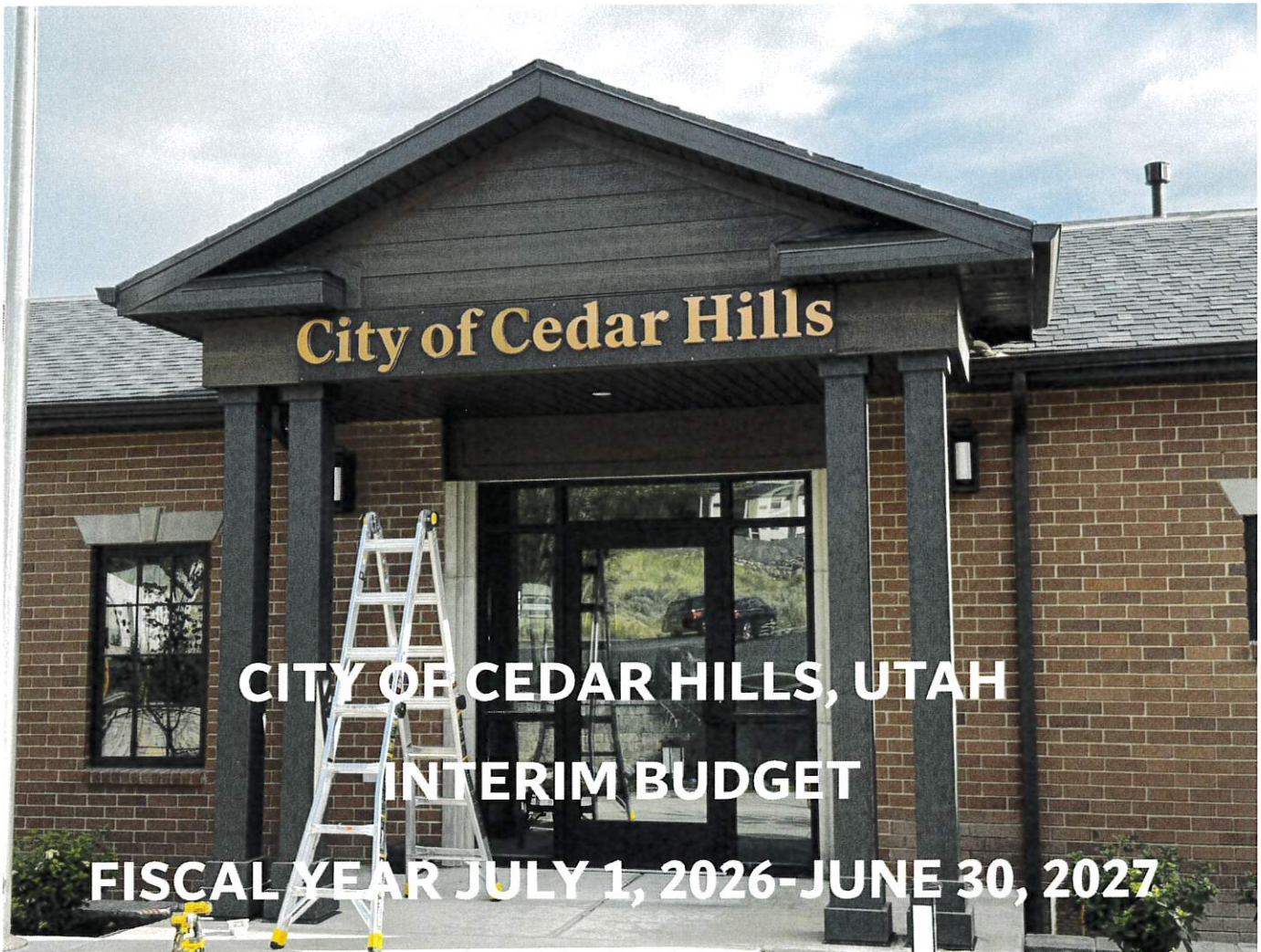
N/A

**MOTION:**

Review and approve 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 __ |

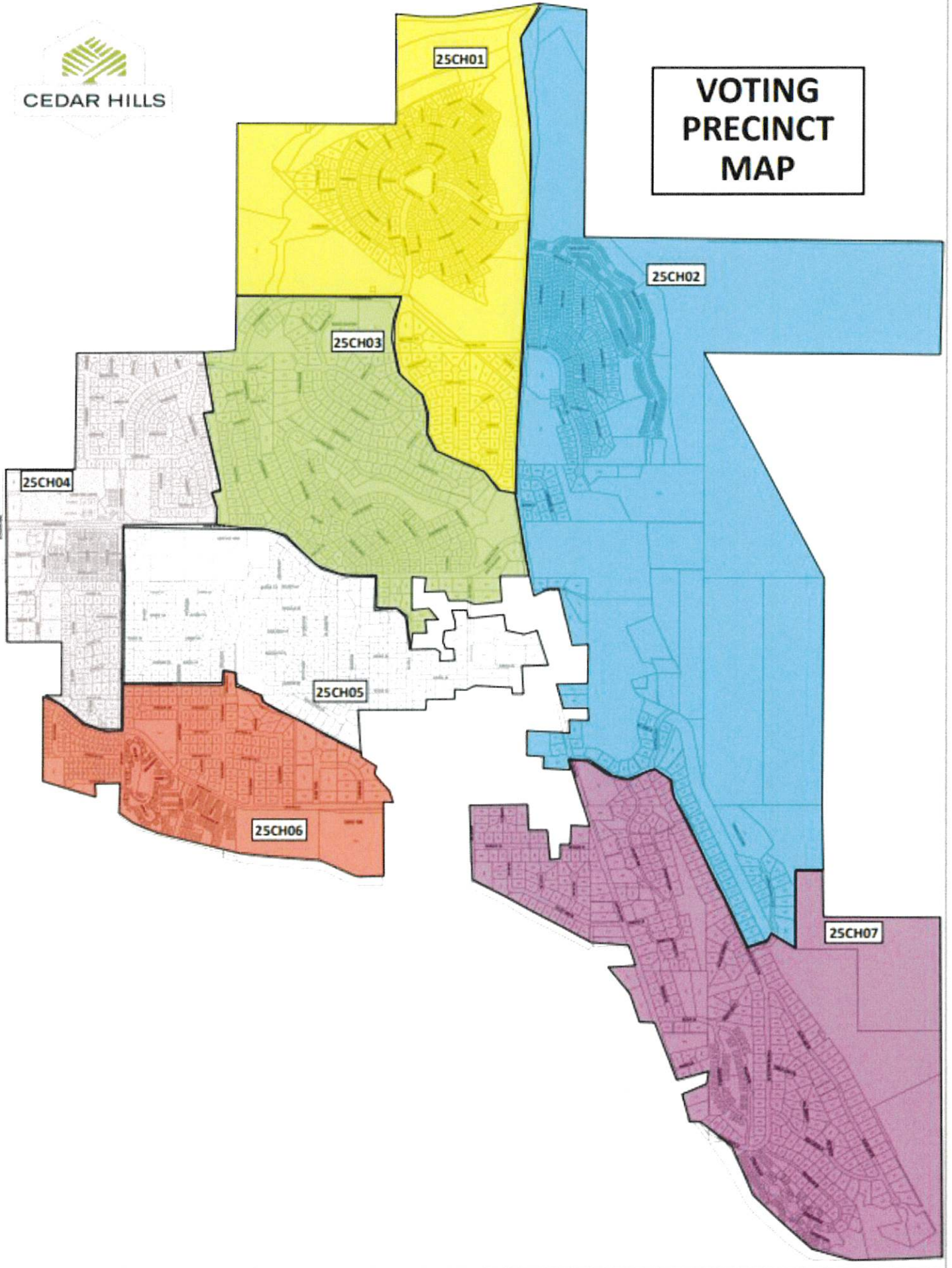


**CITY OF CEDAR HILLS, UTAH  
INTERIM BUDGET**

**FISCAL YEAR JULY 1, 2026-JUNE 30, 2027**



# VOTING PRECINCT MAP



# Mayor & City Council

## Mayor



## City Council Members



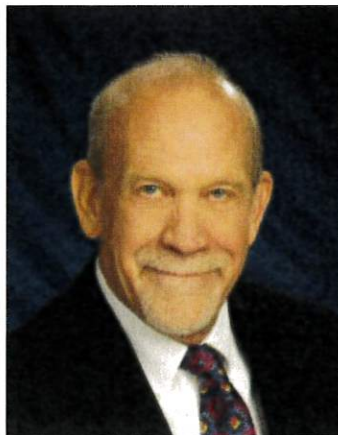
**Mike Geddes**



**Kelly Smith**



**Laura Ellison**



**Bob Morgan**

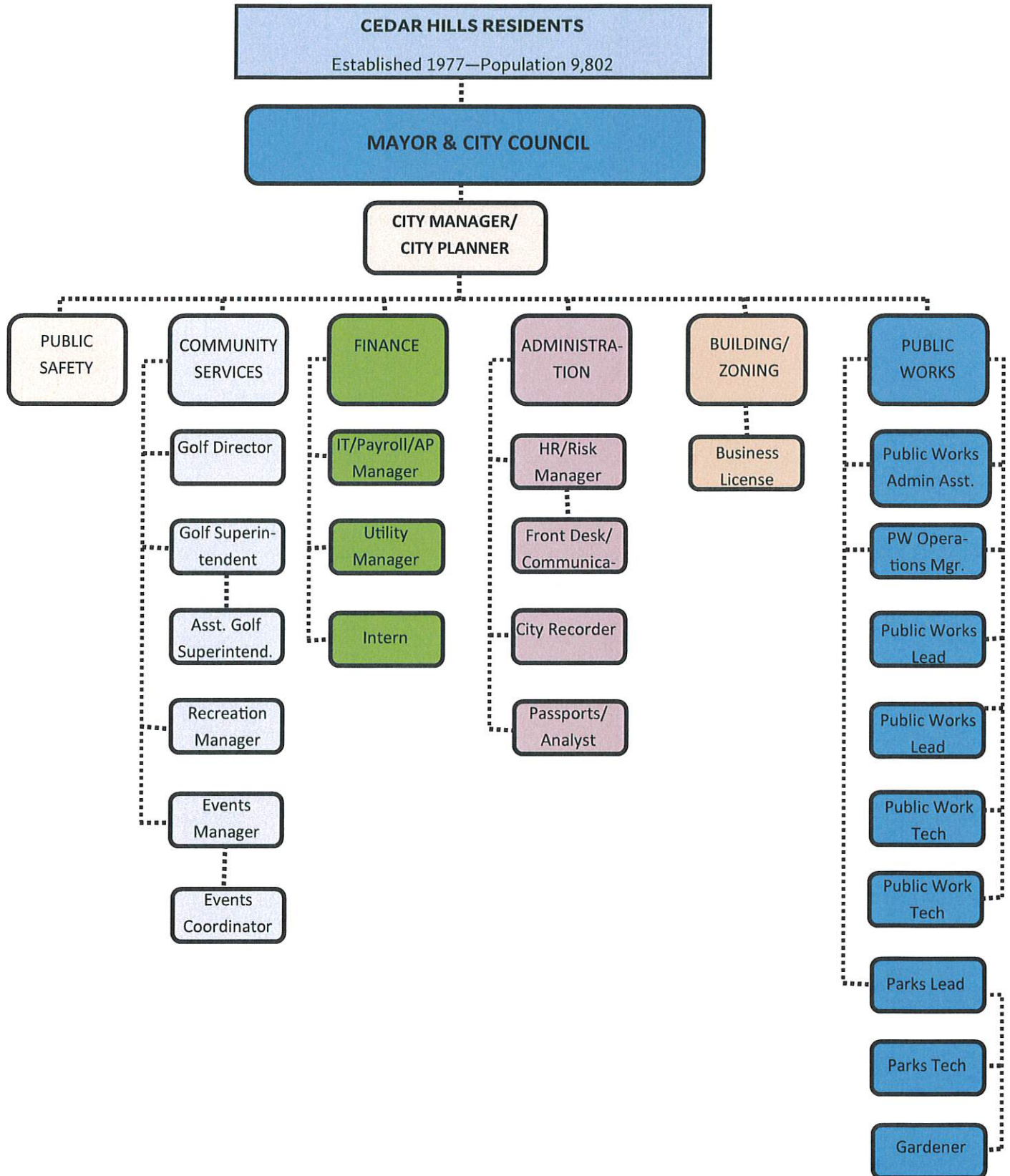


**Erika Price**

## **City Administration**

|                  |                             |
|------------------|-----------------------------|
| Chandler Goodwin | City Manager/Planning       |
| Colleen Mulvey   | City Recorder               |
| Sarah Sampson    | Building/Zoning Manager     |
| Greg Gordon      | Community Services Director |
| Charl Louw       | Finance Director            |
| Wade Doyle       | Golf Director               |
| Gretchen Gordon  | HR/Office Manager           |
| Dax Fossum       | IT/Payroll/AP Manager       |
| Kevin Anderson   | Public Works Director       |
| Natalie Proctor  | Recreation Manager          |

# Cedar Hills Organization Chart



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## FISCAL YEAR 2027 APPROVED BUDGET SUMMARY

### OVERVIEW

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Honorable Mayor, City Council Members, and Citizens,

City Administration is pleased to present the budget for the 2025-2026 fiscal year for the City of Cedar Hills. This budget has been designed to maintain the city's essential services while recognizing that Cedar Hills is unique in Utah County, in that it is not experiencing growth due to largely being built-out. The Cedar Hills budget process begins with department heads presenting priorities and issues to the City Council for discussion. These meetings serve to discuss ongoing and upcoming capital projects, city services, staffing levels, and other budgetary issues. Staff also presents an outlook on the economy to better plan for revenue and expenditure projections. Throughout the budget process, the City Council and staff members work together to create a budget that will serve the residents of Cedar Hills.

The fiscal year 2025-2026 budget does not anticipate a property tax increase. The forecast for General Fund revenues is \$5,312,495; this includes transfers of \$15,000 and \$40,000 from the Capital Projects Fund and the Golf Fund respectively. Additionally, projected revenues for other funds are as follows:

|                                  |             |
|----------------------------------|-------------|
| Golf Special Revenue Fund        | \$2,391,500 |
| Water and Sewer Proprietary Fund | \$4,525,235 |
| Motor Pool Proprietary Fund      | \$269,909   |
| Capital Projects Fund            | \$124,000   |

The City of Cedar Hills upholds the highest standards of accounting, and is committed to transparency in all financial transactions.

#### Revenues

Both sales tax and property tax are projected to remain flat due to limited growth in both the residential and commercial sectors. The City is projecting revenue growth in certain charges for service, specifically garbage, passport, and public safety fees. Additionally, the General Fund is expected to receive an intergovernmental transfer of \$40,000 from the Golf fund.

#### Expenditures

The biggest change in year-over-year expenditures is in the cost of public safety services. The contract with American Fork Fire and Rescue and American Fork Police calls for an annual adjustment of 2%. However, with recent changes in the cost of public safety services, including the costs associated with personnel, equipment, retirement, and vehicles, the annual cost increase for providing public safety services is expected to increase.

Maintaining a well-trained and professional staff is a top priority for the City of Cedar Hills. In order to retain employees, the City Council has budgeted a 3% wage increase for all permanent employees. Other increases in General Fund expenditures can be seen in insurance costs, election expenses, and other purchasing line items due to inflationary pressures. As a general principle, staff seeks to minimize expenses and tries to find ways to save money throughout the fiscal year, recognizing the responsibility to expend the public's money with transparency.

#### Capital Projects

During Fiscal Year 2026, Cedar Hills plans on continuing renovations on the public safety building. With public safety services housed and responding from other locations, this building has remained empty for the last two years. The renovation will include a new city council chamber with an adjacent conference room for closed sessions, as well as an office for the mayor to conduct meetings in.

The second major capital project is the renovation of the Mesquite Park play area. Many of the play structures within Cedar Hills have reached their useful life, and are in need of replacement. City staff will work to create a play area that fits within the current footprint, while being mindful of the need to create a play area that caters to children of a wide age range.

Conclusion

While the Cedar Hills financial position remains strong, staff and the City Council need to remain aware of how inflationary pressures, contractual obligations, and legislative mandates will affect future budgets. With major revenues remaining flat, the City will need to evaluate services, fees, and taxes to ensure that all financial responsibilities are met.

Thank you to the Mayor, City Council, and residents for their support and the City staff for their dedication to Cedar Hills.

Regards,

Chandler Goodwin

City Manager

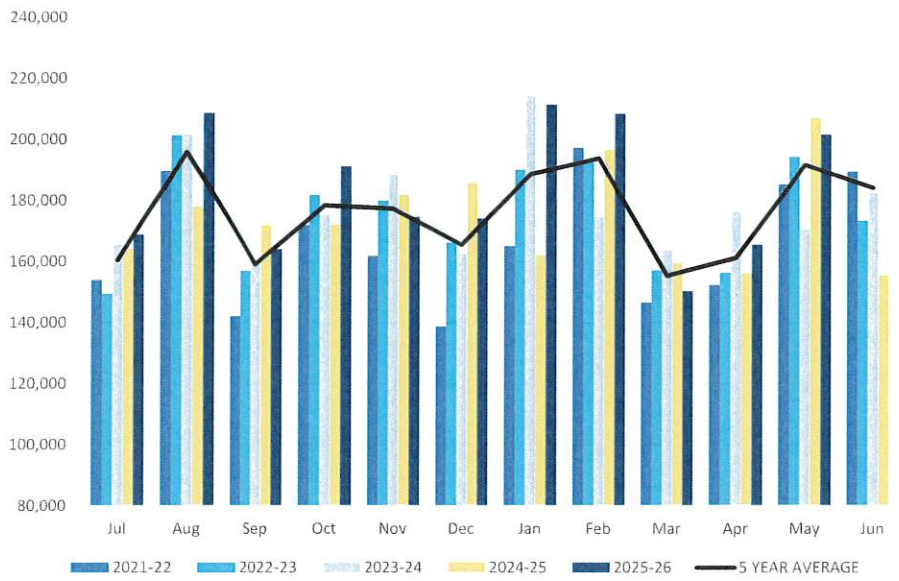
**Approved Budget Highlights**

Finance is pleased to share highlights from the approved budget for the City of Cedar Hills, Utah for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

This budget is the result of many contributions from the mayor, city council members, the public, and city staff. This Budget document will provide an overview of the budget. Preparation for the budget began after concluding the financial audit in December. In January 2026, the staff and city council discussed potential budget priorities for the upcoming fiscal year. Between February and May finance staff provided

key revenue and expenditure updates and projections to the mayor, city council and departments for their review. The economy showed mixed signs with less job openings, but low unemployment, slightly higher sales tax revenues, while key contracts and other costs were increasing. Departments, the mayor, and city council made an effort to offset and minimize costs of continuing operations. We understand every dollar the residents contribute to the city’s budget is a sacrifice for them and we are expected to maximize those dollars and use them wisely. The city staff costs represent less than 30% of the approved budget. Most expense increases are related to the public safety contract, waste management contract, the sewer contract, and golf renovations.

Monthly Sales & Use Tax Revenue



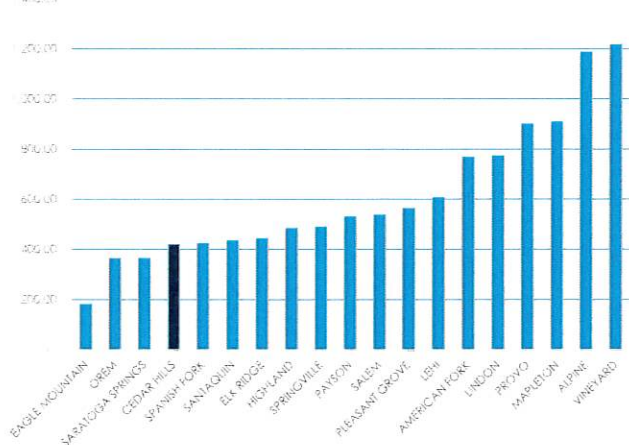
**Interim budget highlights**

- 1) Compensation for staff and city council COLA 2.6% and performance increase 2%.
- 2) \$150,000 increase above the certified property tax levy amount to offset American Fork public safety contract increases.
- 3) Golf fund operating transfer of \$30k to support General fund operations.
- 4) Fee increases to offset contractual increases related to garbage, and sewer.
- 5) Fee increase to public safety of \$4 effective July 1 will be credited back, if property tax increase of \$150k is approved.

**Capital improvements and equipment highlights**

- 1) Golf course renovation \$2.3 million
- 2) City center multipurpose room and offices \$800k.

Average property tax levy amount per household



- 3) Road maintenance treatments \$570k
- 4) Pond irrigation liner repair \$350k
- 5) Golf simulator \$300k
- 6) Park playground replacement \$250k
- 7) Harvey Boulevard widening project with Pleasant Grove and Mountainland Association of Governments (MAG) contributions \$200k
- 8) Vehicle replacement for fleet vehicles \$90k

**Summary**

Cedar Hills budget strives to provide a high level of service and maintenance in an efficient manner. Sales tax revenues are not expected to keep with inflation and contractual increases. Contractual increases are offset by related fee increases and property taxes to maintain those services like sewer, garbage, and public safe-

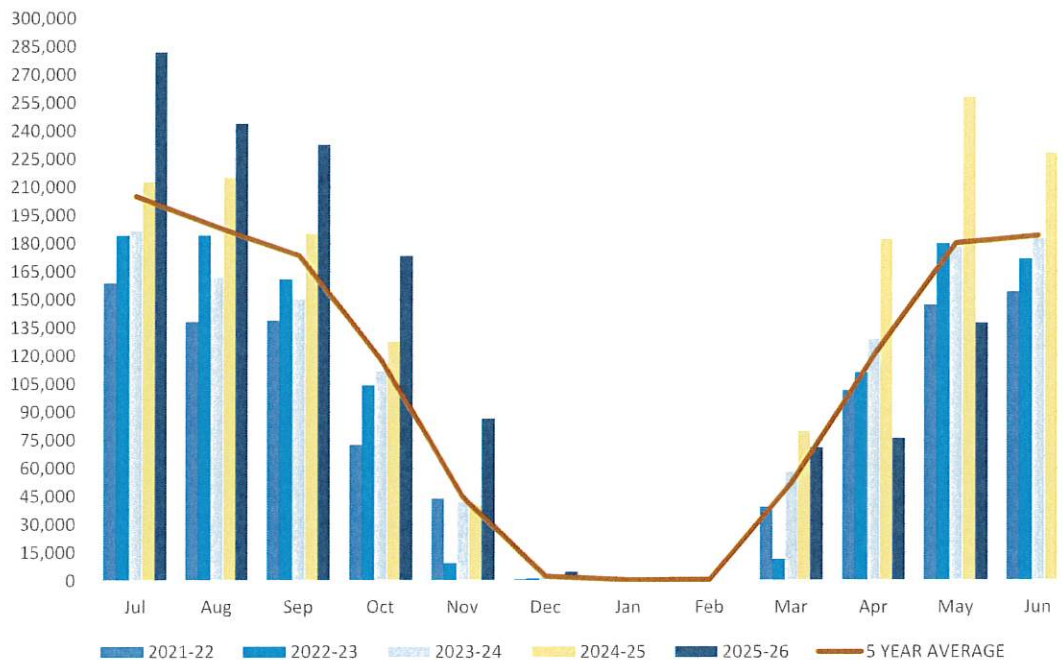
ty. Golf demand in recent years has continued to grow despite economy uncertainty. Golf operations are expected to help reduce the golf debt levy in future years. Golf is having significant investments related to irrigation and maintenance to help it continue to be desirable for golfers.

We appreciate the feedback residents provided during the budget process. We are happy to answer any questions you may have related to the approved budget. We believe this budget tried to balance the concerns and needs of the residents, staff and city council.

Sincerely,

Charl Louw  
Finance Director

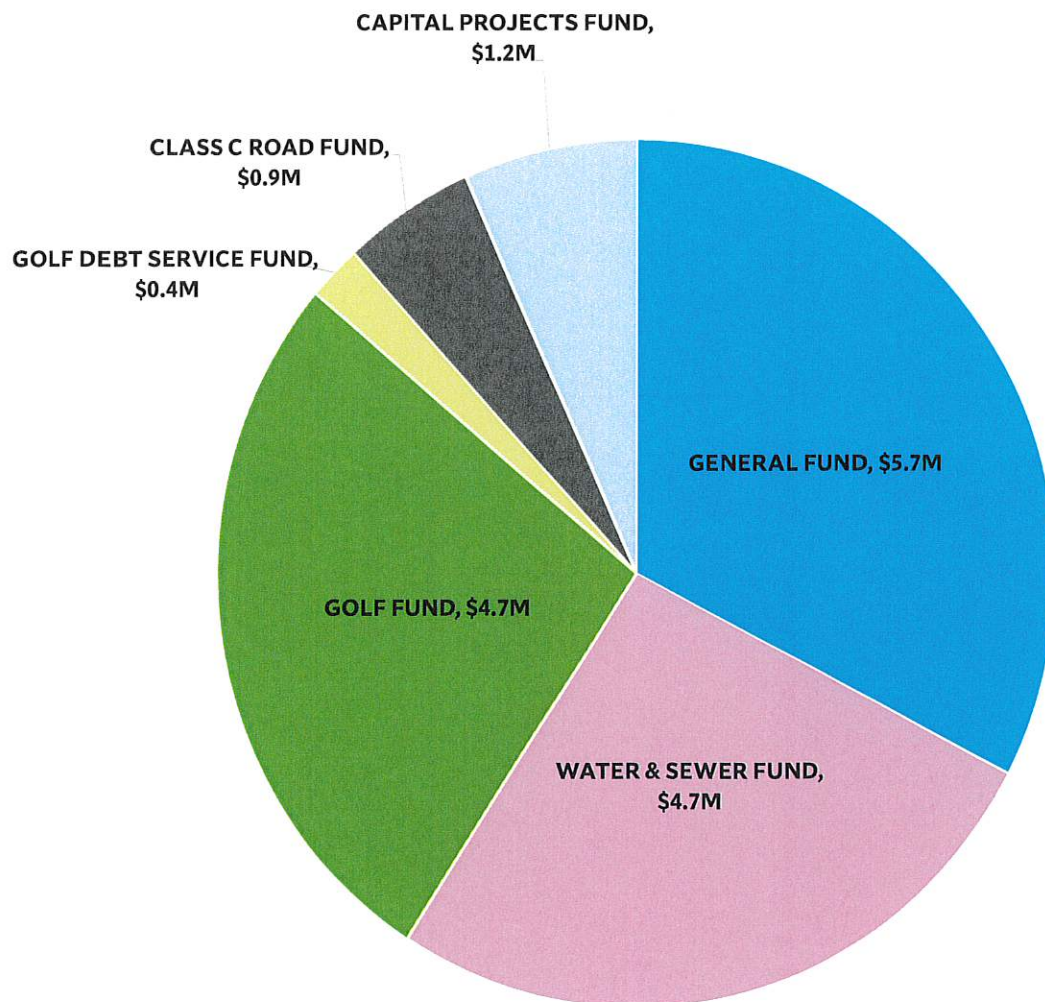
Monthly Revenue from Green Fees



# TOTAL CITY BUDGET

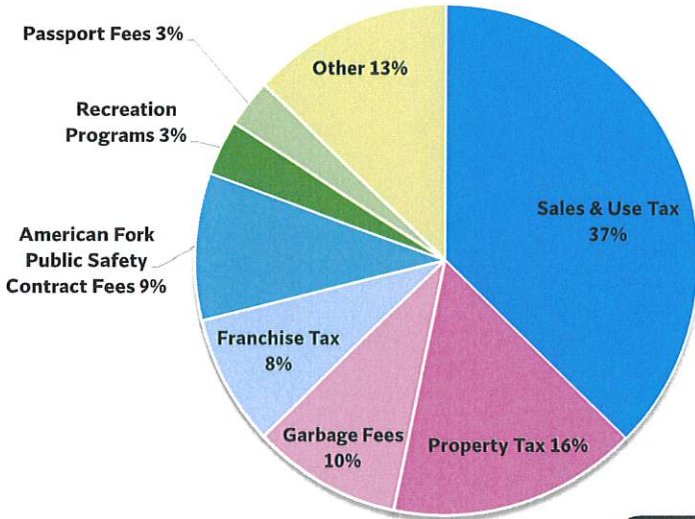
**\$17.6M**

**Expenditures FY 2027**

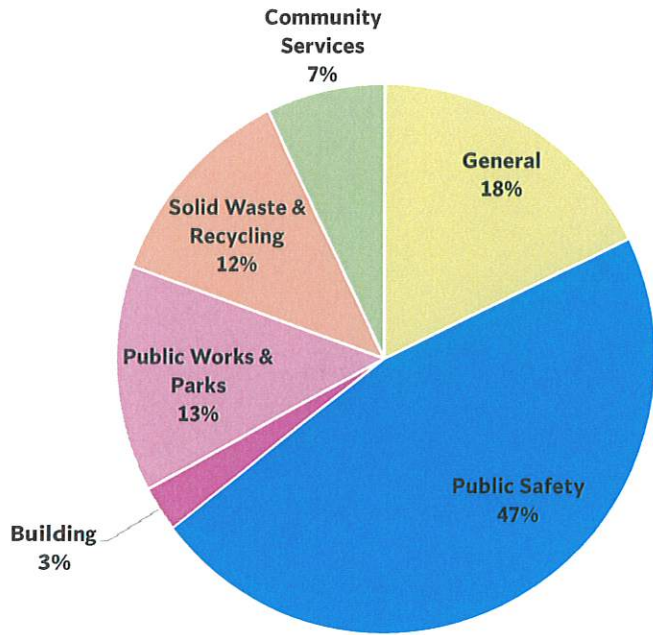


# GENERAL FUND \$5.7M BUDGET

## Revenues FY 2027

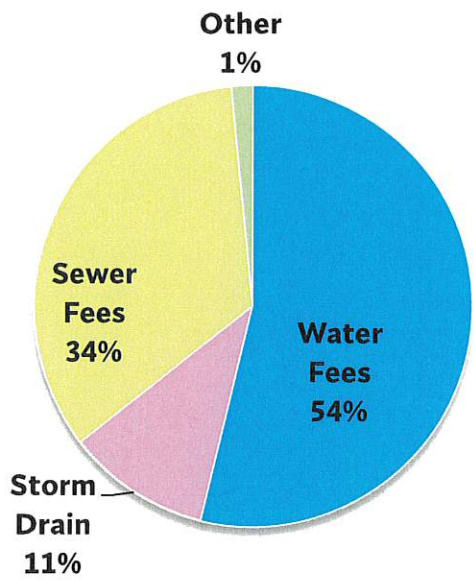


## Expenditures FY 2027

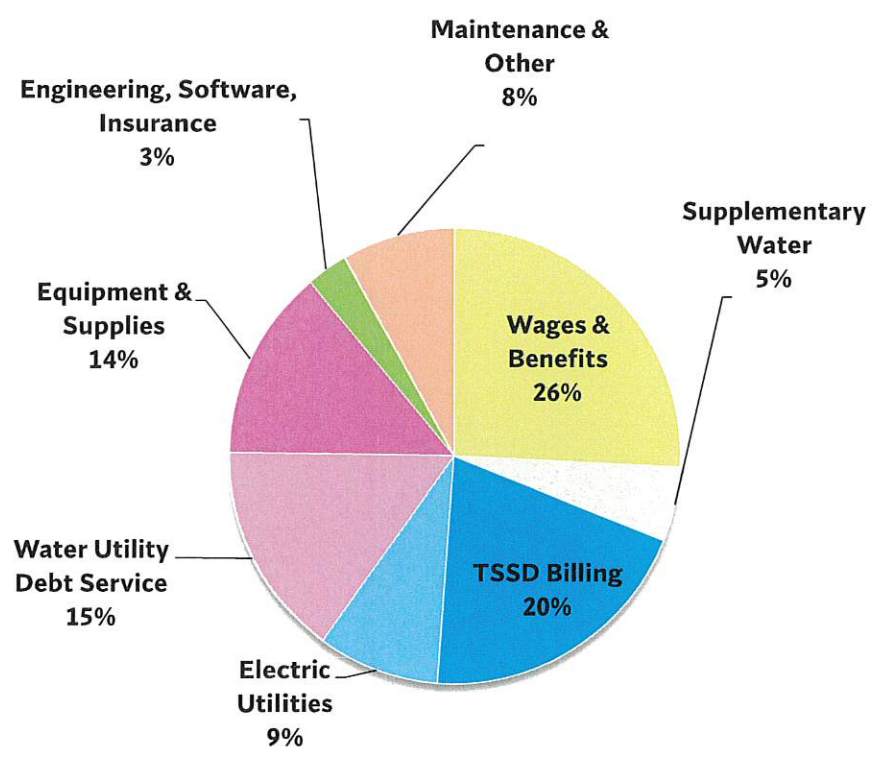


# WATER & SEWER FUND \$4.7M OUTFLOWS

## Revenues FY 2027

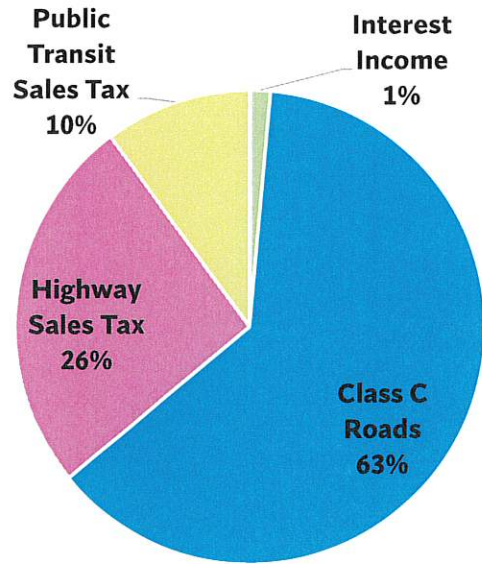


## Cash Outflows FY 2027

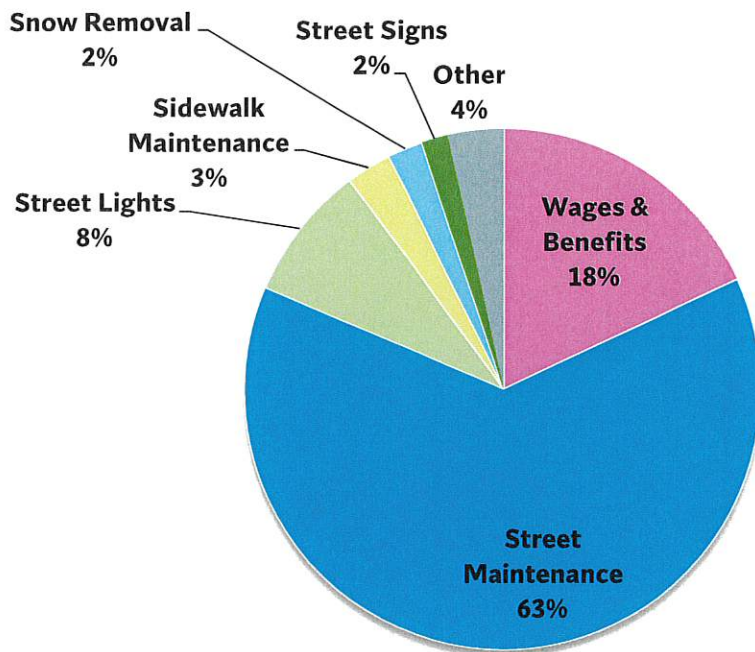


# CLASS C ROADS FUND \$901K BUDGET

## Revenues FY 2027

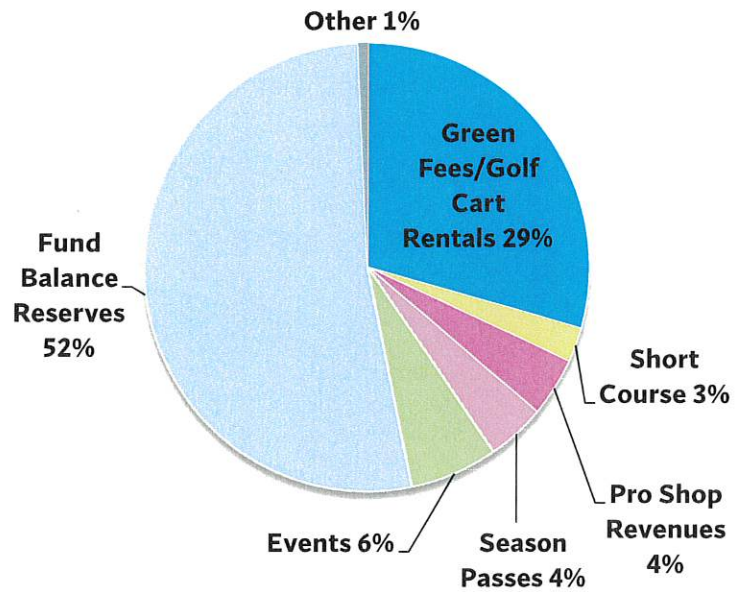


## Expenditures FY 2027

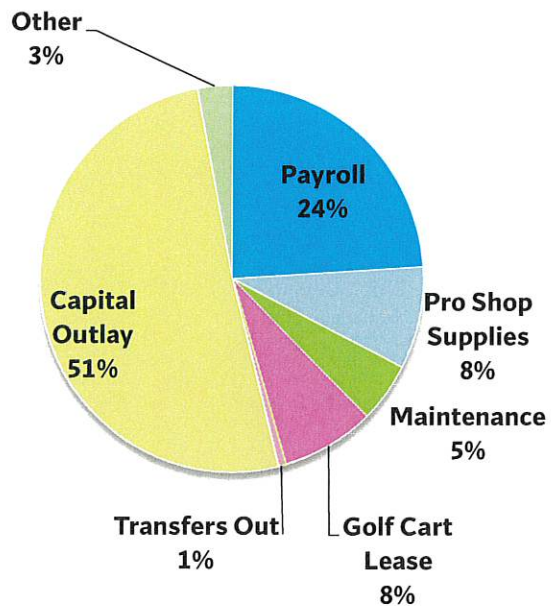


# GOLF FUND BUDGET \$4.7M

## Revenues FY 2027



## Expenditures FY 2027



# STREET MAINTENANCE SUMMARY



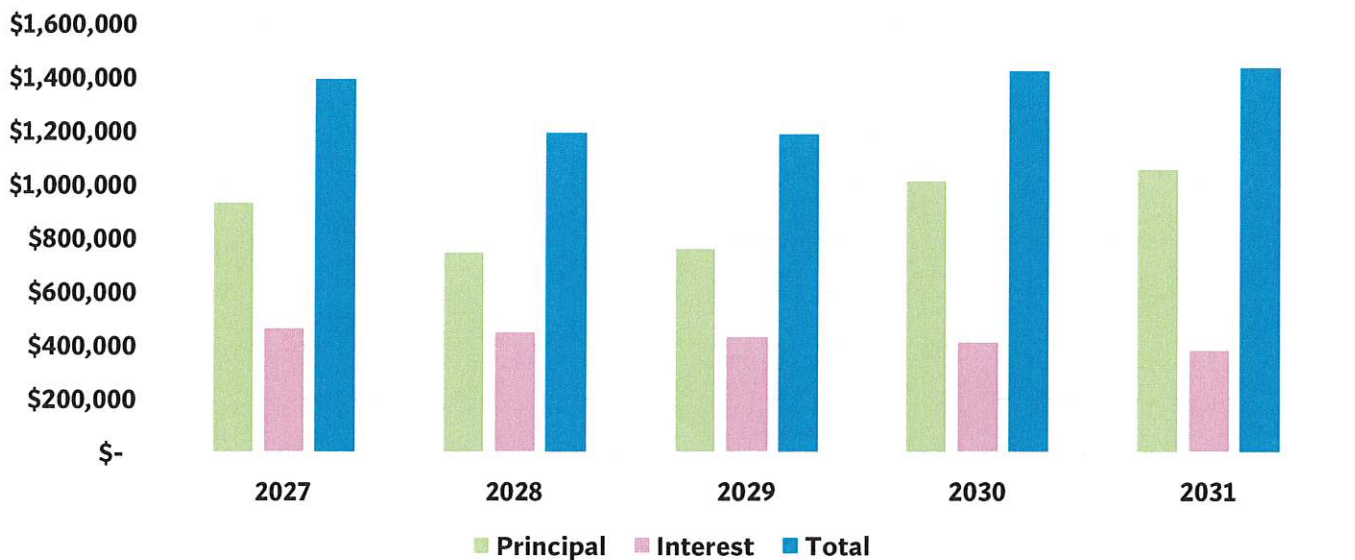
## PLANNED STREET MAINTENANCE - 2027

|                    |               |                      |               |
|--------------------|---------------|----------------------|---------------|
| Cedar Hills Drive  | Bonded matrix | Mountain View Circle | HA5 treatment |
| Morgan Blvd        | Bonded matrix | Lakeview Dr          | HA5 treatment |
| Sage Vista Lane    | Bonded matrix | Manila Circle        | HA5 treatment |
| Wedgewood Drive    | Bonded matrix | Mulberry Dr          | HA5 treatment |
| 9880 N St          | Bonded matrix | Manila Creek Drive   | HA5 treatment |
| Oak Rd             | HA5 treatment | Meadow Drive         | HA5 treatment |
| Aspen Cove         | HA5 treatment | 9800 N St            | HA5 treatment |
| 9985 N             | HA5 treatment | 4100 W               | HA5 treatment |
| Pinnacle Dr        | HA5 treatment | 9820 N St            | HA5 treatment |
| Deep Creek Dr      | HA5 treatment | 9860 N               | HA5 treatment |
| Wildflower Circle  | HA5 treatment | 4230 N               | HA5 treatment |
| Cedar Creek Circle | HA5 treatment | 810 W                | HA5 treatment |
|                    |               | Carriage Lane        | HA5 treatment |

# DEBT SUMMARY

|                                 | DATE OF ISSUANCE | TOTAL AMOUNT         | BALANCE AS OF 7/1/2026 | CURRENT YEAR PAYMENTS | PAYOFF DATE |
|---------------------------------|------------------|----------------------|------------------------|-----------------------|-------------|
| <b>General Obligation Bonds</b> |                  |                      |                        |                       |             |
| Golf Course                     | 12/20/2012       | \$ 5,570,000         | \$ 3,105,000           | \$ 280,000            | 2/1/2035    |
| <b>Sales Tax Revenue Bonds</b>  |                  |                      |                        |                       |             |
| Golf Course                     | 3/12/2026        | 4,628,000            | 4,628,000              | 90,000                | 3/1/2056    |
| <b>Utility Revenue Bonds</b>    |                  |                      |                        |                       |             |
| Pressurized Irrigation          | 10/29/2014       | 4,633,000            | 2,039,000              | 321,000               | 3/1/2031    |
| Public Works Building           | 3/8/2022         | 936,000              | 386,000                | 191,000               | 7/1/2027    |
| Meters                          | 3/2/2023         | 655,000              | 621,000                | 34,000                | 3/1/2039    |
| Water Main and Well House       | 3/13/2024        | 2,725,000            | 2,725,000              | -                     | 3/1/2039    |
| <b>TOTAL</b>                    |                  | <b>\$ 19,147,000</b> | <b>\$ 13,504,000</b>   | <b>\$ 916,000</b>     |             |

|              | 2027                | 2028                | 2029                | 2030                | 2031                |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Principal    | \$ 930,000          | \$ 745,000          | \$ 759,000          | \$ 1,012,000        | \$ 1,055,000        |
| Interest     | 461,645             | 446,627             | 428,327             | 409,607             | 379,828             |
| <b>Total</b> | <b>\$ 1,391,645</b> | <b>\$ 1,191,627</b> | <b>\$ 1,187,327</b> | <b>\$ 1,421,607</b> | <b>\$ 1,434,828</b> |



## CAPITAL EXPENSES BUDGET SUMMARY

| PROJECT TITLE                             | FUNDING SOURCE                                     | FY 2027     | FY 2028   | FY2029 | TOTAL       |
|---|--|-------------|-----------|--------|-------------|
| City Center Offices and Multipurpose room | Capital Projects Fund Reserves                     | \$ 700,000  | \$0       | \$0    | \$700,000   |
| Mesquite Park Playground Renewal          | Capital Projects Fund Reserves & County TRCC grant | \$250,000   | \$0       | \$0    | \$250,000   |
| Harvey Boulevard Widening                 | Capital Projects Fund Impact Fees and Reserves     | \$200,000   | \$200,000 | \$0    | \$400,000   |
| Golf Course Irrigation Replacement        | Golf Fund Reserves and Financing                   | \$2,100,000 | \$0       | \$0    | \$2,400,000 |
| Golf Simulator                            | Golf Fund Reserves                                 | \$300,000   | \$0       | \$     | \$300,000   |
|   |  |             |           |        |             |

# INTERIM BUDGET FISCAL YEAR FY 2026-2027

| GENERAL FUND REVENUES                              | 2025 ACTUAL         | 2026 PROJECTED      | 2027 BUDGET         |
|--|---------------------|---------------------|---------------------|
| <b>Tax Revenue</b>                                 |                     |                     |                     |
| Property Tax                                       | \$ 766,207          | \$ 764,000          | \$ 914,000          |
| Motor Vehicle Tax                                  | 58,185              | 56,000              | 56,000              |
| Delinquent Taxes                                   | 36,583              | 30,000              | 31,000              |
| Penalty & Interest                                 | 4,071               | 2,000               | 2,000               |
| Fee in Lieu of Taxes                               | 670                 | 3,000               | 3,000               |
| Sales & Use Tax                                    | 2,124,525           | 2,180,000           | 2,138,000           |
| Franchise Tax                                      | 457,537             | 459,000             | 477,000             |
| Telecom Tax  | 24,478              | 24,000              | 24,000              |
|  | <b>3,472,257</b>    | <b>3,518,000</b>    | <b>3,645,000</b>    |
| <b>Licenses &amp; Permits Revenue</b>              |                     |                     |                     |
| Business Licenses                                  | 15,965              | 16,000              | 16,000              |
| Building Permits                                   | 103,272             | 100,000             | 94,000              |
| Plan Check Fees                                    | 44,314              | 52,000              | 47,000              |
| Miscellaneous Inspection Fees                      | 2,186               | 2,000               | 2,000               |
|  | <b>165,737</b>      | <b>170,000</b>      | <b>159,000</b>      |
| <b>Intergovernmental Revenue</b>                   |                     |                     |                     |
| District/County/State Court Split                  | 13,584              | 13,000              | 13,000              |
|  | <b>13,584</b>       | <b>13,000</b>       | <b>13,000</b>       |
| <b>Charges for Services Revenue</b>                |                     |                     |                     |
| Garbage Fees                                       | 494,994             | 523,000             | 554,380             |
| Recycling Fees                                     | 209,504             | 186,000             | 197,160             |
| Application & Processing Fees                      | 20,382              | 19,000              | 19,000              |
| Land-use Application Fees                          | 650                 | -                   | -                   |
| Passport Fees                                      | 171,443             | 175,000             | 175,000             |
| Zoning Violation Fees                              | 925                 | -                   | -                   |
| American Fork Public Safety Contract Fees          | 302,248             | 354,000             | 534,000             |
|  | <b>1,200,147</b>    | <b>1,257,000</b>    | <b>1,479,540</b>    |
| <b>Recreation &amp; Culture Revenue</b>            |                     |                     |                     |
| Family Festival Income                             | 45,437              | 50,000              | 50,000              |
| Youth City Council Fundraisers                     | 59                  | -                   | -                   |
| Recreation Programs                                | 199,729             | 196,000             | 200,000             |
| Recreation & Cultural Classes                      | 25,778              | 20,000              | 20,000              |
| Event Center Rentals                               | -                   | -                   | -                   |
| Event Center Concessions                           | 5,659               | 5,500               | 5,500               |
| Cell Tower Leasing                                 | -                   | 26,000              | 31,200              |
| Park Reservations                                  | 19,940              | 15,000              | 17,000              |
|  | <b>296,603</b>      | <b>312,500</b>      | <b>323,700</b>      |
| <b>Miscellaneous Revenues</b>                      |                     |                     |                     |
| Interest Income                                    | 46,942              | 40,000              | 35,000              |
| Other Income                                       | 61,958              | 33,000              | 33,000              |
|  | <b>161,936</b>      | <b>73,000</b>       | <b>68,000</b>       |
| <b>Transfers &amp; Use of Fund Balance</b>         |                     |                     |                     |
| Transfer in from Capital Projects Fund             | 27,000              | 18,000              | 18,000              |
| Transfer in from Golf Fund                         | -                   | 40,000              | 30,000              |
|  | <b>27,000</b>       | <b>58,000</b>       | <b>48,000</b>       |
| <b>TOTAL GENERAL FUND REVENUES &amp; TRANSFERS</b> | <b>\$ 5,337,263</b> | <b>\$ 5,401,500</b> | <b>\$ 5,736,240</b> |

# INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

| GENERAL FUND EXPENDITURES                   | 2025 ACTUAL    | 2026 PROJECTED | 2027 BUDGET    |
|---|----------------|----------------|----------------|
| <b>General Government Expenditures</b>      |                |                |                |
| Restricted budget account                   | \$ -           | \$ -           | \$ 150,000     |
| Materials & Supplies                        | 6,784          | 7,500          | 8,500          |
| Dues & Subscriptions                        | 17,608         | 18,000         | 19,000         |
| Education & Training                        | 2,916          | 3,600          | 4,000          |
| Newsletter & Utility Bills                  | 20,821         | 21,000         | 21,000         |
| Legal Advertising                           | -              | 1,200          | 1,200          |
| Computer Expenses                           | 7,082          | 7,500          | 7,500          |
| Repairs & Maintenance                       | 12,395         | 9,000          | 10,000         |
| Office Equipment                            | 9,771          | 8,500          | 8,500          |
| Motor Pool Charges                          | 9,782          | 10,371         | 10,371         |
| Utilities                                   | 16,220         | 22,000         | 32,000         |
| Postage                                     | 13,581         | 13,500         | 13,500         |
| Communications & Telephone                  | 5,231          | 7,000          | 7,000          |
| Legal Services                              | 126,755        | 120,000        | 125,000        |
| Auditing Services                           | 14,000         | 14,000         | 14,000         |
| Professional & Technical                    | 39,145         | 47,000         | 50,000         |
| Other Events                                | 3,234          | 5,000          | 5,000          |
| Insurance                                   | 35,717         | 41,100         | 45,000         |
| Welfare-Homeless                            | -              | 1,000          | 1,000          |
| Bad Debt                                    | 14             | 750            | 750            |
|   | <b>341,056</b> | <b>358,021</b> | <b>533,321</b> |
| <b>Mayor &amp; Council Expenditures</b>     |                |                |                |
| Salary & Wages                              | 67,245         | 69,262         | 72,448         |
| Planning Commission                         | 4,350          | 4,600          | 4,600          |
| Employee Benefits                           | 6,161          | 7,120          | 7,441          |
| Materials & Supplies                        | 1,376          | 200            | 200            |
| Education & Training                        | 1,240          | 6,500          | 7,000          |
| Uniforms/Clothing/PPE                       | 366            | 750            | 750            |
| Water & Food Supplies                       | 662            | 1,100          | 1,100          |
| Communications & Telephone                  | 6,300          | 6,300          | 6,300          |
|   | <b>87,699</b>  | <b>95,832</b>  | <b>99,839</b>  |
| <b>Administrative Services Expenditures</b> |                |                |                |
| Salary & Wages (Full-Time)                  | 172,086        | 186,479        | 196,070        |
| Overtime                                    | 67             | 852            | 891            |
| Salary & Wages (Part-Time)                  | 45,664         | 44,524         | 46,453         |
| Employee Benefits                           | 84,619         | 80,257         | 79,947         |
| Dues & Subscriptions                        | 988            | 150            | 150            |
| Education & Training                        | 1,619          | 3,600          | 3,600          |
| Uniforms/Clothing/PPE                       | 352            | 800            | 800            |
| Water & Food Supplies                       | 852            | 1,100          | 1,100          |
| Communications & Telephone                  | 727            | 800            | 800            |
|   | <b>306,976</b> | <b>318,562</b> | <b>329,811</b> |
| <b>Recorder Expenditures</b>                |                |                |                |
| Salary & Wages (Full-Time)                  | 63,782         | 66,906         | 69,905         |
| Overtime                                    | 179            | 1,116          | 1,167          |
| Employee Benefits                           | 24,425         | 26,399         | 25,504         |
| Materials & Supplies                        | 835            | 6,000          | 6,000          |
| Dues & Subscriptions                        | 610            | 900            | 900            |
| Education & Training                        | 2,189          | 3,000          | 3,000          |
| Uniforms/Clothing/PPE                       | -              | 200            | 200            |
| Water & Food Supplies                       | 107            | 150            | 150            |
| Contract Labor                              | 4,803          | 500            | 500            |
| City Code                                   | 1,045          | 2,500          | 2,500          |
| Election Expenses                           | -              | -              | -              |
|   | <b>97,974</b>  | <b>107,671</b> | <b>109,826</b> |

# INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

| GENERAL FUND EXPENDITURES                 | 2025 ACTUAL      | 2026 PROJECTED   | 2027 BUDGET      |
|---|------------------|------------------|------------------|
| <b>Finance Expenditures</b>               |                  |                  |                  |
| Salary & Wages (Full-Time)                | \$ 129,843       | \$ 134,981       | \$ 141,026       |
| Overtime                                  | -                | 1,031            | 1,087            |
| Salary & Wages (Part-Time)                | 1,275            | 912              | 912              |
| Employee Benefits                         | 65,935           | 75,012           | 68,912           |
| Materials & Supplies                      | 646              | 1,500            | 1,500            |
| Dues & Subscriptions                      | 233              | 300              | 300              |
| Education & Training                      | 2,509            | 3,000            | 3,000            |
| Uniforms/Clothing/PPE                     | -                | 300              | 300              |
| Water & Food Supplies                     | 107              | 300              | 300              |
| Communications & Telephone                | 679              | 1,000            | 1,000            |
|   | <b>201,226</b>   | <b>218,336</b>   | <b>218,337</b>   |
| <b>Public Safety Expenditures</b>         |                  |                  |                  |
| Utilities                                 | 4,800            | 7,000            | -                |
| Fire Services                             | 1,199,184        | 1,265,139        | 1,332,000        |
| Police Services                           | 990,000          | 1,044,450        | 1,100,000        |
| Dispatch Fees                             | 51,675           | 63,012           | 63,012           |
| Crossing Guard Services                   | 13,532           | 16,760           | 17,376           |
| Animal Control                            | 7,433            | 7,600            | 7,600            |
|   | <b>2,266,877</b> | <b>2,403,961</b> | <b>2,519,988</b> |
| <b>Building &amp; Zoning Expenditures</b> |                  |                  |                  |
| Salary & Wages (Full-Time)                | 27,601           | 33,156           | 36,264           |
| Salary & Wages (Part-Time)                | 13,004           | 6,230            | 6,502            |
| Employee Benefits                         | 14,291           | 13,244           | 13,606           |
| Materials & Supplies                      | 472              | 500              | 500              |
| Dues & Subscriptions                      | 125              | 250              | 250              |
| Education & Training                      | 1,923            | 3,000            | 3,000            |
| Uniforms/Clothing/PPE                     | 244              | 300              | 300              |
| Water & Food Supplies                     | 107              | 500              | 500              |
| Contract Labor                            | 33,178           | 35,000           | 35,000           |
| Tools & Equipment                         | 22               | 100              | 100              |
| Motor Pool Charges                        | 8,047            | 7,747            | 8,833            |
| Communications & Telephone                | 380              | 1,000            | 1,000            |
| Engineering                               | 31,082           | 50,000           | 35,000           |
| Professional/Technical                    | 4,496            | 4,400            | 4,400            |
|   | <b>134,971</b>   | <b>155,427</b>   | <b>145,255</b>   |
| <b>Public Works Expenditures</b>          |                  |                  |                  |
| Salary & Wages (Full-Time)                | 47,787           | 55,251           | 59,161           |
| Overtime                                  | 1,309            | 1,677            | 1,712            |
| Salary & Wages (Part-Time)                | (17)             | 5,500            | 5,500            |
| Employee Benefits                         | 32,758           | 40,349           | 37,593           |
| Materials & Supplies                      | 5,058            | 3,000            | 3,000            |
| Dues & Subscriptions                      | 330              | 500              | 500              |
| Education & Training                      | 805              | 3,300            | 3,300            |
| Uniforms/Clothing/PPE                     | 1,741            | 2,500            | 2,500            |
| Water & Food Supplies                     | 704              | 750              | 750              |
| Tools & Equipment                         | 3,115            | 3,000            | 3,000            |
| Communications & Telephone                | 1,283            | 1,600            | 1,600            |
| Engineering Services                      | 14,865           | 15,000           | 15,000           |
| Professional Services                     | 5,562            | 5,500            | 5,500            |
|   | <b>115,301</b>   | <b>137,927</b>   | <b>139,116</b>   |

# INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

| GENERAL FUND EXPENDITURES              | 2025 ACTUAL         | 2026 PROJECTED      | 2027 BUDGET         |
|--|---------------------|---------------------|---------------------|
| <b>Solid Waste Expenditures</b>        |                     |                     |                     |
| Garbage                                | \$ 447,141          | \$ 460,000          | \$ 497,600          |
| Recycling                              | 173,822             | 162,000             | 171,720             |
| Bad Debt                               | 588                 | 1,000               | 1,000               |
|  | <b>621,551</b>      | <b>623,000</b>      | <b>670,320</b>      |
| <b>Parks Expenditures</b>              |                     |                     |                     |
| Salary & Wages (FT)                    | 140,068             | 148,657             | 155,881             |
| Overtime                               | 6,438               | -                   | -                   |
| Salary & Wages (PT)                    | 69,293              | 65,000              | 76,262              |
| Employee Benefits                      | 84,113              | 84,000              | 94,374              |
| Dues & Subscriptions                   | 70                  | 200                 | 200                 |
| Education and training                 | 495                 | 3,500               | 3,500               |
| Uniforms/Clothing/PPE                  | 1,784               | 2,400               | 2,400               |
| Water & Food Supplies                  | 284                 | 600                 | 600                 |
| Tree Pruning, Supplies, Planning       | 36,132              | 37,000              | 40,000              |
| Park Supplies & Maintenance            | 99,877              | 90,000              | 95,000              |
| Parks & Trails, Beautification Com     | 360                 | 1,000               | 1,000               |
| Utilities                              | 25,746              | 80,000              | 80,000              |
| Tools & Equipment                      | 7,988               | 5,500               | 5,500               |
| Motor Pool                             | 5,387               | 28,800              | 25,130              |
| Communications & Telephone             | 1,323               | 1,300               | 1,300               |
|  | <b>479,357</b>      | <b>547,957</b>      | <b>581,147</b>      |
| <b>Community Services</b>              |                     |                     |                     |
| Salary & Wages (Full-Time)             | 27,886              | 11,592              | 12,109              |
| Salary & Wages (Part-Time)             | 63,795              | 67,691              | 69,258              |
| Employee Benefits                      | 23,832              | 15,678              | 15,780              |
| Materials & Supplies                   | 200                 | 300                 | 300                 |
| Dues & Subscriptions                   | 225                 | 400                 | 400                 |
| Education & Training                   | 538                 | 500                 | 500                 |
| Uniforms/Clothing/PPE                  | 1,210               | 1,250               | 1,250               |
| Water & Food Supplies                  | 371                 | 300                 | 300                 |
| Motor Pool Charges                     | 10,667              | 10,246              | 10,183              |
| Communications & Telephone             | 855                 | 700                 | 700                 |
| Recreation & Cultural Classes          | 25,005              | 25,000              | 25,000              |
| Recreation Programs                    | 68,436              | 76,000              | 76,000              |
| Recreation Equipment                   | 1,513               | 2,000               | 2,000               |
| Library Expenses                       | 21,600              | 24,000              | 24,000              |
| Credit Card Fees                       | 8,257               | 13,000              | 13,000              |
| Family Festival Celebration            | 88,128              | 96,500              | 100,000             |
| Cultural Events                        | 15,219              | 18,000              | 18,000              |
| Easter Egg Hunt                        | 11,323              | 10,000              | 10,500              |
| Youth City Council                     | 1,013               | 3,000               | 3,000               |
| Community Outreach                     | 100                 | 2,000               | 2,000               |
| Building Maintenance                   | 139                 | 1,000               | 1,000               |
|  | <b>370,314</b>      | <b>379,157</b>      | <b>385,280</b>      |
| <b>Other Uses of Funds</b>             |                     |                     |                     |
| Transfer to Capital Projects Fund      | -                   | 650,000             | -                   |
| Transfer to Golf Debt Service Fund     | -                   | 50,000              | -                   |
|  | <b>-</b>            | <b>700,000</b>      | <b>-</b>            |
| <b>TOTAL GENERAL FUND EXPENDITURES</b> | <b>\$ 5,023,302</b> | <b>\$ 6,045,851</b> | <b>\$ 5,732,240</b> |

## INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

| GOLF FUND REVENUES/SOURCES                     | 2025 ACTUAL      | 2026 PROJECTED   | 2027 BUDGET      |
|--|------------------|------------------|------------------|
| <b>Golf Fund Revenues/Sources</b>              |                  |                  |                  |
| Green Fees/Golf Cart Rentals                   | \$ 1,530,065     | \$ 1,333,000     | \$ 1,400,000     |
| Short Course                                   | 95,113           | 101,000          | 120,000          |
| Pro Shop Revenues                              | 226,526          | 192,000          | 205,000          |
| Snack Shop Concessions                         | 29,417           | 33,626           | 25,000           |
| Season Passes                                  | 195,545          | 100,000          | 200,000          |
| Event Rentals                                  | 328,536          | 304,000          | 300,000          |
| Event Center Concessions                       | 4,000            | 3,500            | 3,500            |
| Other Income                                   | 4,727            | -                | -                |
| Interest Income                                | 27,738           | 20,000           | 10,000           |
| Other Financing Source—Proceeds from Borrowing | -                | 4,628,000        | -                |
| Fund Balance Drawdown                          | -                | 400,000          | 2,500,000        |
| <b>TOTAL GOLF FUND REVENUES/SOURCES</b>        | <b>2,441,668</b> | <b>7,115,126</b> | <b>4,763,500</b> |

# INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

| GOLF FUND EXPENDITURES                        | 2025 ACTUAL         | 2026 PROJECTED      | 2027 BUDGET         |
|---|---------------------|---------------------|---------------------|
| <b>Golf Expenses</b>                          |                     |                     |                     |
| Salary & Wages (FT) Events                    | \$ 28,549           | \$ 34,432           | \$ 35,966           |
| Salary & Wages (PT)Events                     | 89,360              | 98,281              | 101,447             |
| Employee Benefits Events                      | 29,787              | 37,165              | 37,025              |
| Materials & Supplies Events                   | 24,370              | 26,000              | 26,000              |
| Continuing Education                          | -                   | 1,000               | 1,000               |
| Uniforms/Clothing/PPE                         | 60                  | 500                 | 500                 |
| Water & Food Supplies                         | 209                 | 500                 | 500                 |
| Utilities Events                              | 27,193              | 25,000              | 25,000              |
| Communications/Telephone Events               | 600                 | 600                 | 600                 |
| Credit Card Fees Events                       | 10,032              | 10,000              | 10,000              |
| Advertising                                   | 1,024               | 1,500               | 1,500               |
| Insurance                                     | 2,000               | 2,300               | 2,500               |
| Building Maintenance                          | 70,529              | 40,000              | 40,000              |
| Salary & Wages (Full-Time)                    | 374,479             | 400,000             | 460,893             |
| Overtime                                      | 399                 | 500                 | 500                 |
| Salary & Wages (Part-Time)                    | 200,855             | 230,000             | 230,480             |
| Employee Benefits                             | 221,085             | 200,000             | 260,606             |
| Communications/Telephone                      | 4,271               | 3,700               | 3,700               |
| Supplies                                      | 7,501               | 10,000              | 10,000              |
| Utilities                                     | 59,394              | 95,000              | 95,000              |
| Professional/Technical                        | 28,815              | 41,000              | 10,000              |
| Concessions                                   | 19,293              | 20,000              | 20,000              |
| Credit Card Expenses                          | 75,241              | 65,000              | 70,000              |
| Pro Shop                                      | 164,492             | 100,000             | 145,000             |
| Building Maintenance                          | 20,953              | 16,000              | 16,000              |
| Repairs & Maintenance - Course                | 48,362              | 50,000              | 50,000              |
| Fertilizer & Chemicals                        | 40,044              | 45,000              | 45,000              |
| Water Pumping Costs                           | 19,939              | 21,000              | 21,000              |
| Petroleum & Oil                               | 10,811              | 12,000              | 12,000              |
| Equipment Repairs & Maintenance               | 24,359              | 16,000              | 16,000              |
| Equipment Rental                              | 1,607               | 1,500               | 1,500               |
| Insurance                                     | 2,143               | 2,500               | 37,000              |
| Cart Repairs & Maintenance                    | 4,115               | 8,000               | 10,000              |
| Resident Claims                               | 605                 | 2,000               | 2,000               |
| Dues & Subscriptions                          | 1,155               | 1,200               | 1,200               |
| Uniforms/Clothing/PPE                         | 3,275               | 3,000               | 3,000               |
| Water & Food Supplies                         | 365                 | 700                 | 700                 |
| Education & Training                          | 790                 | 4,500               | 4,500               |
| Branding                                      | -                   | -                   | -                   |
| Licenses & Fees                               | -                   | -                   | -                   |
| Computers & Phones                            | 4,012               | 5,000               | 5,000               |
| Advertising                                   | 30,000              | 17,000              | 20,000              |
| Golf Cart Rental/Lease Principal              | 114,253             | 122,000             | 122,000             |
| Motor Pool Charges                            | 27,306              | 29,821              | 20,864              |
| Sales Tax Revenue Bond Debt Service Principal | -                   | -                   | 90,000              |
| Interest Expense                              | 42,584              | 35,000              | 248,045             |
| Transfer to Motor Pool                        | -                   | -                   | -                   |
| Transfer to Capital Projects Fund             | -                   | -                   | -                   |
| Transfer to General Fund                      | -                   | 40,000              | 30,000              |
| Capital Outlay                                | 48,177              | 2,700,000           | 2,400,000           |
| <b>TOTAL GOLF FUND EXPENDITURES</b>           | <b>\$ 1,884,393</b> | <b>\$ 4,574,699</b> | <b>\$ 4,744,026</b> |

# INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

| CLASS C ROADS FUND REVENUES & TRANSFERS | 2025 ACTUAL | 2025 PROJECTED | 2027 BUDGET |
|---|-------------|----------------|-------------|
|---|-------------|----------------|-------------|

|                                |            |            |            |
|--------------------------------|------------|------------|------------|
| Class C Roads                  | \$ 457,640 | \$ 477,000 | \$ 444,000 |
| Highway Sales Tax Distribution | 183,101    | 183,000    | 183,000    |
| Public Transit Sales Tax       | 73,740     | 72,000     | 72,000     |
| Interest Income                | 28,878     | 10,000     | 10,000     |
| Other Income                   | 2,300      | -          | -          |

|                            |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|
| <b>Total Fund Revenues</b> | <b>\$ 745,660</b> | <b>\$ 742,000</b> | <b>\$ 709,000</b> |
|----------------------------|-------------------|-------------------|-------------------|

| CLASS C ROADS FUND EXPENDITURES | 2025 ACTUAL | 2026 PROJECTED | 2027 BUDGET |
|---------------------------------|-------------|----------------|-------------|
|---------------------------------|-------------|----------------|-------------|

|                          |            |           |           |
|--------------------------|------------|-----------|-----------|
| Salary & Wages (FT)      | \$ 106,661 | \$ 92,789 | \$ 98,431 |
| Overtime                 | 3,292      | 2,895     | 3,010     |
| Employee Benefits        | 63,125     | 67,176    | 61,481    |
| Motor Pool Changes       | 44,703     | 28,014    | 19,818    |
| Engineering              | -          | 10,000    | 10,000    |
| Professional Fees        | 2,017      | 1,800     | 1,800     |
| Street Light Operation   | 38,937     | 46,000    | 46,000    |
| Street Light Maintenance | 14,625     | 30,000    | 30,000    |
| Street Signs             | 28,270     | 15,000    | 15,000    |
| Street Maintenance       | 414,380    | 400,000   | 570,000   |
| Snow Removal             | 3,124      | 20,000    | 20,000    |
| Sidewalk Maintenance     | 5,941      | 25,000    | 25,000    |

|                                |                   |                   |                   |
|--------------------------------|-------------------|-------------------|-------------------|
| <b>TOTAL FUND EXPENDITURES</b> | <b>\$ 725,074</b> | <b>\$ 738,674</b> | <b>\$ 900,540</b> |
|--------------------------------|-------------------|-------------------|-------------------|

# INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

| GOLF DEBT SERVICE FUND REVENUES              | 2025 ACTUAL       | 2026 PROJECTED    | 2027 BUDGET       |
|--|-------------------|-------------------|-------------------|
| <b>Debt Service Revenues</b>                 |                   |                   |                   |
| 2012 GO Bond - Property Tax                  | \$ 307,801        | \$ 306,000        | \$ 256,000        |
| Motor Vehicle Tax                            | 23,374            | 22,000            | 20,000            |
| Delinquent Tax                               | 14,696            | 16,000            | 15,000            |
| Penalty & Interest                           | 1,635             | 1,800             | 1,500             |
| Interest Income                              | 2,446             | -                 | -                 |
| <b>TOTAL GOLF DEBT SERVICE FUND REVENUES</b> | <b>\$ 349,953</b> | <b>\$ 395,800</b> | <b>\$ 292,500</b> |

| GOLF DEBT SERVICE FUND EXPENDITURES              | 2025 ACTUAL       | 2026 PROJECTED    | 2027 BUDGET       |
|--|-------------------|-------------------|-------------------|
| <b>Debt Service Expenses</b>                     |                   |                   |                   |
| 2012 GO Bond Principal                           | \$ 275,000.00     | \$ 280,000.00     | \$ 285,000.00     |
| 2012 GO Bond Interest                            | 88,320            | 82,820            | 77,220            |
| Trustee Fees                                     | 425               | 425               | 425               |
| <b>TOTAL GOLF DEBT SERVICE FUND EXPENDITURES</b> | <b>\$ 363,745</b> | <b>\$ 363,245</b> | <b>\$ 362,645</b> |

# INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

| CAPITAL PROJECTS FUND REVENUES                                       | 2025 ACTUAL       | 2026 PROJECTED    | 2027 BUDGET       |
|--|-------------------|-------------------|-------------------|
| <b>Capital Project's Fund Revenues &amp; Other Financing Sources</b> |                   |                   |                   |
| Impact Fees - Park Development                                       | \$ 4,512          | \$ -              | \$ -              |
| Impact Fees - Public Safety  | 990               | -                 | -                 |
| Impact Fees - Streets  | 1,250             | -                 | -                 |
| PARC Sales Tax Revenue   | 95,699            | 104,000           | 99,000            |
| Interest Income  | 83,785            | 50,000            | 20,000            |
| Grant Income   | -                 | 5,000             | 9,000             |
|  | <u>186,236</u>    | <u>159,000</u>    | <u>128,000</u>    |
| <b>Capital Project's Fund Transfers</b>                              |                   |                   |                   |
| Transfers in from General Fund                                       | -                 | 650,000           | -                 |
|  | <u>-</u>          | <u>650,000</u>    | <u>-</u>          |
| <b>TOTAL CAPITAL PROJECTS FUND REVENUES &amp; TRANSFERS</b>          | <b>\$ 186,236</b> | <b>\$ 809,000</b> | <b>\$ 128,000</b> |

| CAPITAL PROJECTS FUND EXPENDITURES              | 2025 ACTUAL       | 2026 PROJECTED      | 2027 BUDGET         |
|---|-------------------|---------------------|---------------------|
| <b>Street Projects</b>                          |                   |                     |                     |
| Harvey Blvd Widening                            | 74,155            | 200,000             | 200,000             |
|   | <u>74,155</u>     | <u>200,000</u>      | <u>200,000</u>      |
| <b>Park Projects</b>                            |                   |                     |                     |
| Harvey Park - Development                       | 11,943            | -                   | -                   |
| Park Renewal                                    | 81,046            | 260,000             | 250,000             |
|   | <u>92,989</u>     | <u>260,000</u>      | <u>250,000</u>      |
| <b>Miscellaneous Projects</b>                   |                   |                     |                     |
| Building Renewal                                | 25,187            | 1,200,000           | 700,000             |
|   | <u>25,187</u>     | <u>1,200,000</u>    | <u>700,000</u>      |
| <b>Transfers Out</b>                            |                   |                     |                     |
| To the General Fund                             | 27,000            | 18,000              | 18,000              |
|   | <u>27,000</u>     | <u>18,000</u>       | <u>18,000</u>       |
| <b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b> | <b>\$ 219,331</b> | <b>\$ 1,678,000</b> | <b>\$ 1,168,000</b> |

# INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

| WATER & SEWER FUND REVENUES                  | 2025 ACTUAL         | 2026 PROJECTED      | 2027 BUDGET         |
|--|---------------------|---------------------|---------------------|
| <b>Storm Drain Revenues</b>                  |                     |                     |                     |
| Storm Drain - Residents                      | \$ 507,510          | \$ 500,000          | \$ 500,000          |
| Land Disturbance Fees                        | -                   | 500                 | 500                 |
|  | <b>507,510</b>      | <b>500,500</b>      | <b>500,500</b>      |
| <b>Water Revenues</b>                        |                     |                     |                     |
| Water Fees - Residents                       | 839,381             | 850,000             | 850,000             |
| Water Fees - American Fork                   | 1,395               | -                   | -                   |
| Water Fees - Contractors                     | 244,211             | 3,000               | 3,000               |
| PI Fees - Usage                              | 1,102,122           | 500,000             | 350,000             |
| PI Fees - Base Rate                          | -                   | 1,265,719           | 1,265,719           |
| Central Utah Project Fees                    | -                   | -                   | -                   |
| Water Fees from City departments             | 37,750              | 37,750              | 37,750              |
| Water Lateral Inspections                    | 450                 | 500                 | 500                 |
| Water Meters                                 | 2,300               | 2,000               | 2,000               |
| Grants                                       | 331,727             | 100,000             | 12,000              |
| Water Impact Fees                            | 2,162               | 3,000               | 3,000               |
|  | <b>2,561,498</b>    | <b>2,761,969</b>    | <b>2,523,969</b>    |
| <b>Sewer Revenues</b>                        |                     |                     |                     |
| Sewer Fees - Residents                       | 1,449,995           | 1,515,972           | 1,584,191           |
| Sewer Fees from City departments             | 1,750               | 1,750               | 1,750               |
| Sewer Fees - Nonresidents                    | 6,204               | 6,204               | 6,204               |
| Sewer Lateral Inspections                    | 450                 | 150                 | 150                 |
| Sewer Impact Fees                            | 1,858               | 2,000               | 2,000               |
|  | <b>1,460,256</b>    | <b>1,526,076</b>    | <b>1,594,295</b>    |
| <b>Miscellaneous Revenues</b>                |                     |                     |                     |
| Contribution from Developer                  | 108,521             | -                   | -                   |
| Penalty Fees                                 | 34,420              | 33,000              | 33,000              |
| Interest Income                              | 121,730             | 35,000              | 35,000              |
| Utility Setup Fees                           | 7,600               | 2,000               | 2,000               |
| Other Income                                 | 5,669               | 750                 | 750                 |
| Contribution Income                          | 2,700               | 5,000               | 5,000               |
|  | <b>280,640</b>      | <b>75,750</b>       | <b>75,750</b>       |
| <b>TOTAL WATER &amp; SEWER FUND REVENUES</b> | <b>\$ 4,809,904</b> | <b>\$ 4,864,295</b> | <b>\$ 4,694,514</b> |

# INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

| WATER & SEWER FUND EXPENDITURES             | 2025 ACTUAL         | 2026 PROJECTED      | 2027 BUDGET         |
|---|---------------------|---------------------|---------------------|
| <b>Storm Drain Expenditures</b>             |                     |                     |                     |
| Salary & Wages (Full-Time)                  | \$ 201,300          | \$ 212,380          | \$ 223,210          |
| Overtime                                    | 6,150               | 5,392               | 5,614               |
| Salary & Wages (Part-Time)                  | 5,931               | 3,914               | 4,173               |
| Employee Benefits                           | 112,965             | 115,000             | 131,588             |
| GASB 68 Pension Expense Adjustment          | 9,005               | -                   | -                   |
| Storm Drain Supplies                        | 47                  | 500                 | 500                 |
| Membership dues                             | 2,370               | 5,000               | 5,000               |
| Continuing Education                        | 565                 | 3,200               | 3,200               |
| Uniforms/Clothing/PPE                       | 462                 | 500                 | 500                 |
| Water & Food Supplies                       | 368                 | 500                 | 500                 |
| Computer Expenses                           | 2,845               | 3,000               | 3,000               |
| Tools & Equipment                           | 2,004               | 2,500               | 2,500               |
| Communication & Telephone                   | 1,280               | 1,500               | 1,500               |
| Engineering Services                        | 7,946               | 5,000               | 5,000               |
| Professional & Technical                    | 4,572               | 3,000               | 3,000               |
| Insurance                                   | 9,015               | 10,300              | 10,300              |
| Storm Drain Maintenance                     | 22,034              | 30,000              | 30,000              |
| Depreciation                                | 116,527             | 115,000             | 115,000             |
| Bad Debt                                    | 423                 | 750                 | 750                 |
|   | <b>\$ 505,808</b>   | <b>\$ 517,436</b>   | <b>\$ 545,336</b>   |
| <b>Water Expenditures</b>                   |                     |                     |                     |
| Salary & Wages (Full-Time)                  | \$ 290,048          | \$ 393,070          | \$ 416,071          |
| Overtime                                    | 4,817               | 8,651               | 9,004               |
| Salary & Wages (Part-Time)                  | 7,574               | 8,151               | 8,151               |
| Employee Benefits                           | 160,987             | 255,726             | 235,069             |
| GASB 68 Pension Expense Adjustment          | 16,362              | -                   | -                   |
| Water Supplies                              | 4,067               | 2,000               | 2,000               |
| Dues & Subscriptions                        | 4,248               | 5,000               | 5,000               |
| Continuing Education                        | 3,954               | 6,200               | 6,200               |
| Uniforms/Clothing/PPE                       | 1,376               | 1,750               | 1,750               |
| Water & Food Supplies                       | 351                 | 500                 | 500                 |
| Computer Expenses                           | 7,067               | 7,000               | 7,000               |
| Repairs and Maintenance                     | 14,992              | 7,000               | 7,000               |
| Office Equipment                            | 2,447               | 1,000               | 1,000               |
| Tools & Equipment                           | 9,167               | 7,500               | 7,500               |
| Motor Pool Charges                          | 157,269             | 114,910             | 110,831             |
| Utilities                                   | 380,552             | 420,000             | 420,000             |
| Blue Stakes                                 | 1,016               | 2,000               | 2,000               |
| Communications & Telephone                  | 1,994               | 2,300               | 2,300               |
| Engineering Services                        | 16,460              | 25,000              | 25,000              |
| Professional & Technical                    | 48,557              | 50,000              | 50,000              |
| Meter Installation & Maintenance            | 288                 | 15,000              | 15,000              |
| Water Purchases - American Fork             | -                   | 15,000              | 15,000              |
| Water Purchases - Pleasant Grove Irrigation | 58,084              | 59,000              | 59,000              |
| Water Testing                               | 19,922              | 21,000              | 21,000              |
| Insurance                                   | 22,530              | 25,800              | 25,800              |
| Water Construction Projects                 | 56,881              | 60,000              | 60,000              |
| Supplementary Water                         | 169,212             | 177,000             | 177,000             |
| Pressurized Irrigation Projects             | 6,022               | 16,000              | 16,000              |
| Credit Card Fees                            | 48,817              | 50,000              | 50,000              |
| Trustee Fees                                | 6,700               | 6,700               | 6,700               |
| Bond Interest                               | 193,185             | 185,000             | 176,000             |
| Depreciation                                | 804,319             | 805,000             | 810,000             |
| Amortization                                | 12,213              | 13,057              | 13,057              |
| Bad Debt                                    | 1,849               | 6,000               | 6,000               |
| Resident Claims                             | -                   | 6,000               | 6,000               |
|   | <b>\$ 2,533,327</b> | <b>\$ 2,778,315</b> | <b>\$ 2,772,933</b> |

# INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

| WATER & SEWER FUND EXPENDITURES                  | 2024 ACTUAL         | 2025 PROJECTED      | 2026 BUDGET         |
|--|---------------------|---------------------|---------------------|
| <b>Sewer Expenditures</b>                        |                     |                     |                     |
| Salary & Wages (Full-Time)                       | \$ 173,651          | \$ 123,251          | \$ 129,892          |
| Overtime   | 3,190               | 2,035               | 2,110               |
| Salary & Wages (Part-Time)                       | 1,499               | 1,151               | 1,151               |
| Employee Benefits                                | 99,926              | 71,506              | 63,797              |
| GASB 68 Pension Expense Adjustment               | 5,183               | -                   | -                   |
| Sewer Supplies                                   | 25                  | 2,000               | 2,000               |
| Dues & Subscriptions                             | -                   | 100                 | 100                 |
| Continuing Education                             | 644                 | 1,750               | 1,750               |
| Uniforms/Clothing/PPE                            | 509                 | 750                 | 750                 |
| Water & Food Supplies                            | 188                 | 500                 | 500                 |
| Computer Expenses                                | 3,945               | 3,000               | 3,000               |
| Tools & Equipment                                | 836                 | 1,000               | 1,000               |
| Utilities  | 124                 | 200                 | 200                 |
| Postage  | -                   | -                   | -                   |
| Communications & Telephone                       | 1,705               | 1,800               | 1,800               |
| Engineering Services                             | 3,772               | 5,000               | 5,000               |
| Professional & Technical                         | 2,849               | 4,000               | 4,000               |
| TSSD Fees  | 820,360             | 891,840             | 958,728             |
| Sewer Television Expenses                        | -                   | 2,000               | 2,000               |
| Sewer Fee - AF                                   | -                   | 1,000               | 1,000               |
| Insurance  | 13,572              | 15,500              | 15,500              |
| Sewer Maintenance                                | 4,665               | 2,000               | 2,000               |
| Sewer Construction Projects                      | -                   | 2,000               | 2,000               |
| Depreciation                                     | 155,187             | 153,000             | 153,000             |
| Bad Debt   | 1,210               | 2,500               | 2,500               |
|  | <b>\$ 1,293,042</b> | <b>\$ 1,287,883</b> | <b>\$ 1,353,778</b> |
| <b>TOTAL WATER &amp; SEWER FUND EXPENDITURES</b> | <b>\$ 4,332,177</b> | <b>\$ 4,583,633</b> | <b>\$ 4,672,046</b> |

# APPROVED BUDGET FISCAL YEAR FY 2026-2027 continued

| MOTOR POOL FUND REVENUES                  | 2025 ACTUAL       | 2026 PROJECTED    | 2027 BUDGET       |
|---|-------------------|-------------------|-------------------|
| <b>Transfers</b>                          |                   |                   |                   |
| Charges to General Fund                   | \$ 33,883         | \$ 57,164         | \$ 54,517         |
| Charges to Water and Sewer                | 157,269           | 114,910           | 110,831           |
| Charges to Golf Fund                      | 27,306            | 29,821            | 20,864            |
| Charges to Road Funds                     | 44,703            | 28,014            | 19,818            |
| Gain on Sale of Assests                   | 20,388            | 40,000            | 69,300            |
| <b>TOTAL MOTOR POOL FUND REVENUES</b>     | <b>\$ 283,549</b> | <b>\$ 269,909</b> | <b>\$ 275,330</b> |
| <b>MOTOR POOL FUND EXPENDITURES</b>       |                   |                   |                   |
| MOTOR POOL FUND EXPENDITURES              | 2025 ACTUAL       | 2026 PROJECTED    | 2027 BUDGET       |
| <b>Vehicle Expenses</b>                   |                   |                   |                   |
| Gas & Oil - General                       | \$ 819            | \$ 1,500          | \$ 1,500          |
| Gas & Oil - Recreation                    | -                 | 1,500             | 1,500             |
| Gas & Oil - Parks                         | -                 | 12,000            | 12,000            |
| Vehicle Maintenance - General             | 481               | 250               | 250               |
| Vehicle Maintenance - Recreation          | -                 | 250               | 250               |
| Vehicle Maintenance - Parks               | -                 | 10,000            | 10,000            |
| Insurance - Administration                | 3,555             | 1,100             | 1,100             |
| Insurance - Recreation                    | -                 | 1,100             | 1,100             |
| Insurance - Parks                         | -                 | 3,300             | 3,300             |
| Gas & Oil - Building & Zoning             | 184               | 400               | 400               |
| Vehicle Maintenance - Building & Zoning   | -                 | 100               | 100               |
| Insurance - Building & Zoning             | 1,185             | 1,000             | 1,000             |
| Gas & Oil - Public Works                  | 23,670            | 18,000            | 18,000            |
| Vehicle Maintenance - Public Works        | 48,070            | 20,000            | 20,000            |
| Insurance - Public Works                  | 17,777            | 20,000            | 20,000            |
| Gas & Oil - Golf                          | 2,303             | 3,500             | 3,500             |
| Vehicle Maintenance - Golf                | 114               | 500               | 500               |
| Insurance - Golf                          | 1,185             | 1,100             | 1,100             |
|   | <b>99,344</b>     | <b>95,600</b>     | <b>95,600</b>     |
| <b>Equipment Expenses</b>                 |                   |                   |                   |
| Rent Expense                              | 20,223            | 21,000            | 21,000            |
| Depreciation Expense                      | 134,876           | 153,309           | 158,730           |
|   | <b>155,099</b>    | <b>174,309</b>    | <b>179,730</b>    |
| <b>TOTAL MOTOR POOL FUND EXPENDITURES</b> | <b>\$ 254,442</b> | <b>\$ 269,909</b> | <b>\$ 275,330</b> |

## Property Tax Impact Schedule (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 ADOPTING AN INTERIM BUDGET FOR THE GENERAL FUND; MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CEDAR HILLS FOR THE INTERIM FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING AFTER THE DATE THE CITY COUNCIL ADOPTS A FINAL BUDGET IN AUGUST 2026**

**WHEREAS**, the City Manager of City of Cedar Hills, as required by law, submitted to the City of Cedar Hills Council a tentative budget including all supporting schedules and data (herein the "*Tentative Budget*") on May 5, 2026 for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027; and

**WHEREAS**, the Tentative Budget was adopted by the City Council on May 5, 2026; and

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

**WHEREAS**, pursuant to Utah Code § 59-2-924(8)(a)(ii), the Budget Officer presented to the City and the public the property tax impact schedule as a separate document from all other budget documents; and

**WHEREAS**, the City proposes an increase to the certified tax rate for the 2026-2027 fiscal year; and

**WHEREAS**, pursuant to Utah Code § 59-2-924(8), the City has prepared an interim budget to be in effect beginning on July 1, 2026 and ending after the date on which the City adopts a final budget in August 2026;

**WHEREAS**, pursuant to Utah Code § 59-2-924(8), the proposed interim budget is based on the City's proposed tax rate increase and includes a property tax impact schedule; and

**WHEREAS**, pursuant to law, a public hearing to receive public comment and consider adoption of an interim budget which includes the general fund, capital improvements, and debt service (herein the "*Budget*") was held on June 16, 2026 at 6:00 p.m. in the City Council Chambers located at 3925 W Cedar Hills Drive, Cedar Hills, Utah; and

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

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

**WHEREAS**, pursuant to Utah Code § 59-2-924(8), the City of Cedar Hills Council, at a regularly scheduled meeting of the City Council, must adopt an interim budget that proposes an increase to the certified tax rate for the ensuing fiscal year period; and

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

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

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

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

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

#### **SECTION I BUDGET ADOPTION**

A. The budgeted amounts shown in *Exhibit A*, City of Cedar Hills 2026/2027 Interim Budget, for the General Fund attached hereto and by this reference incorporated herein, are hereby appropriated for the corporate purposes and objects of the City of Cedar Hills, Utah for the Fiscal Year commencing July 1, 2026, and ending after the date on which the City adopts a final budget for the 2026/2027 fiscal year in August 2026, and are hereby adopted as the interim budget of City of Cedar Hills, Utah for the Fiscal Year 2026/2027.

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

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

#### **SECTION II FURTHER ACTION**

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

EXHIBIT A



# The City of Cedar Hills

|              |                                |
|--------------|--------------------------------|
| <b>TO:</b>   | Mayor and City Council         |
| <b>FROM:</b> | Chandler Goodwin, City Manager |
| <b>DATE:</b> | 6/16/2026                      |

|                                |   |
|--------------------------------|---|
| <b>SUBJECT:</b>                | Fiscal Year 2026-2027 Tentative Certified Property Tax Rate |
| <b>APPLICANT PRESENTATION:</b> | n/a   |
| <b>STAFF PRESENTATION:</b>     | Charl Louw, Finance Director                                |

**BACKGROUND AND FINDINGS:**

Statutes require that each year a certified property tax rate be calculated. The certified property tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year excluding the revenue generated by new growth. The city is proposing an increase from the base rate of \$150,000 and is asking approximately \$106,000 less for the debt levy than the city is eligible to receive.

The County Auditor's certified tax rate for 2026 is 0.000981 and the city is proposing increasing the certified tax rate to 0.001125.

General Operations: 0.000736 (\$768,237)

Interest and Sinking Fund/Bond: 0.000245 (\$256,000) actual debt service payment \$362,220

The change of \$154,242 represents adjusted residential and/or commercial growth calculated by the Utah County Assessor for the city's general operations of \$4,242 plus an additional \$150,000 property tax general operations increase. The interim budget also proposes a \$50,000 reduction to the debt service levy vs. \$306,000 levied in the prior year.

For example, if a home is assessed at the 2026 median home value of \$632,000, its taxable value is 55% of the market value, or \$347,600 if it is the primary residence. The property tax amount due related to the city for the home is \$391.05.

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

General Operations: 0.000745 (\$763,995)

Interest and Sinking Fund/Bond: 0.000298 (\$306,000)

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

General Operations: 0.000814 (\$761,465)

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

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

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

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

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

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

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

The County Auditor's certified tax rate for 2021 was .001495  
General Operations: .001058 (\$740,798)  
Interest and Sinking Fund/Bond: .000437 (\$306,000)

The County Auditor's certified tax rate for 2020 was .001646  
General Operations: .001160 (\$730,621)  
Interest and Sinking Fund/Bond: .000486 (\$306,000)

The County Auditor's certified tax rate for 2019 was .001737  
General Operations: .001219 (\$720,255)  
Interest and Sinking Fund/Bond: .000486 (\$306,000)

The County Auditor's certified tax rate for 2018 was .001923  
General Operations: .001340 (\$711,924)  
Interest and Sinking Fund/Bond: .000583 (\$309,770)

**PREVIOUS LEGISLATIVE ACTION:**

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

**SUPPORTING DOCUMENTS:**

2027 Tax Rate Summary Page and 2026 Median Property Tax Amount Per Household Utah County

**RECOMMENDATION:**

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

**MOTION:**

To approve/no approve Resolution No. \_\_\_\_, a resolution setting the tentative Property Tax Levy assessed upon the real and personal property for general governmental purposes for the 2026-2027 tax year for the City of Cedar Hills, Utah.

**ACTION:**

Motion:

Second:

Laura Ellison: Yes\_\_ No \_\_ Abstain \_\_ Absent \_\_

Mike Geddes: Yes\_\_ No \_\_ Abstain \_\_ Absent \_\_

Bob Morgan: Yes\_\_ No \_\_ Abstain \_\_ Absent \_\_

Erika Price: Yes\_\_ No \_\_ Abstain \_\_ Absent \_\_

Kelly Smith: Yes\_\_ No \_\_ Abstain \_\_ Absent \_\_

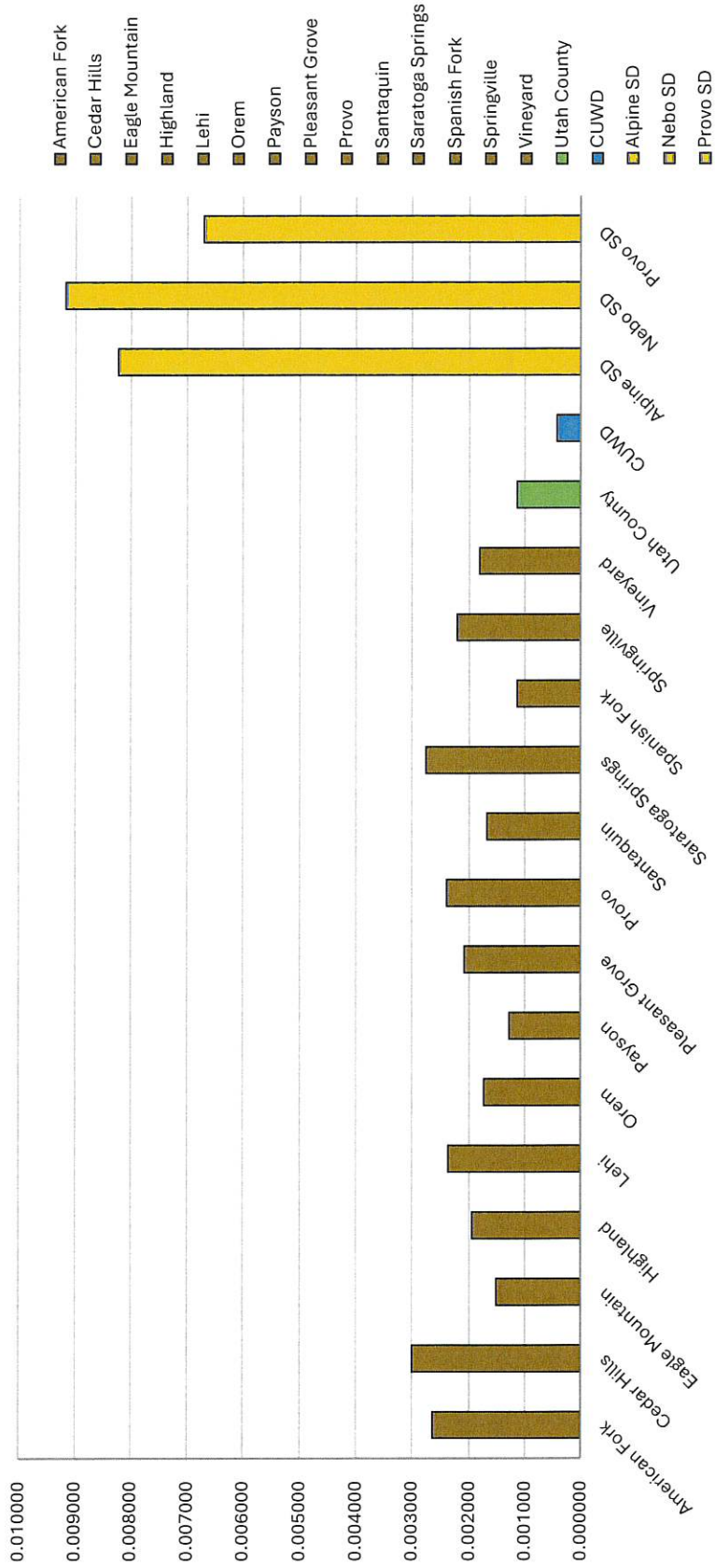


Property Tax History  
Utah County

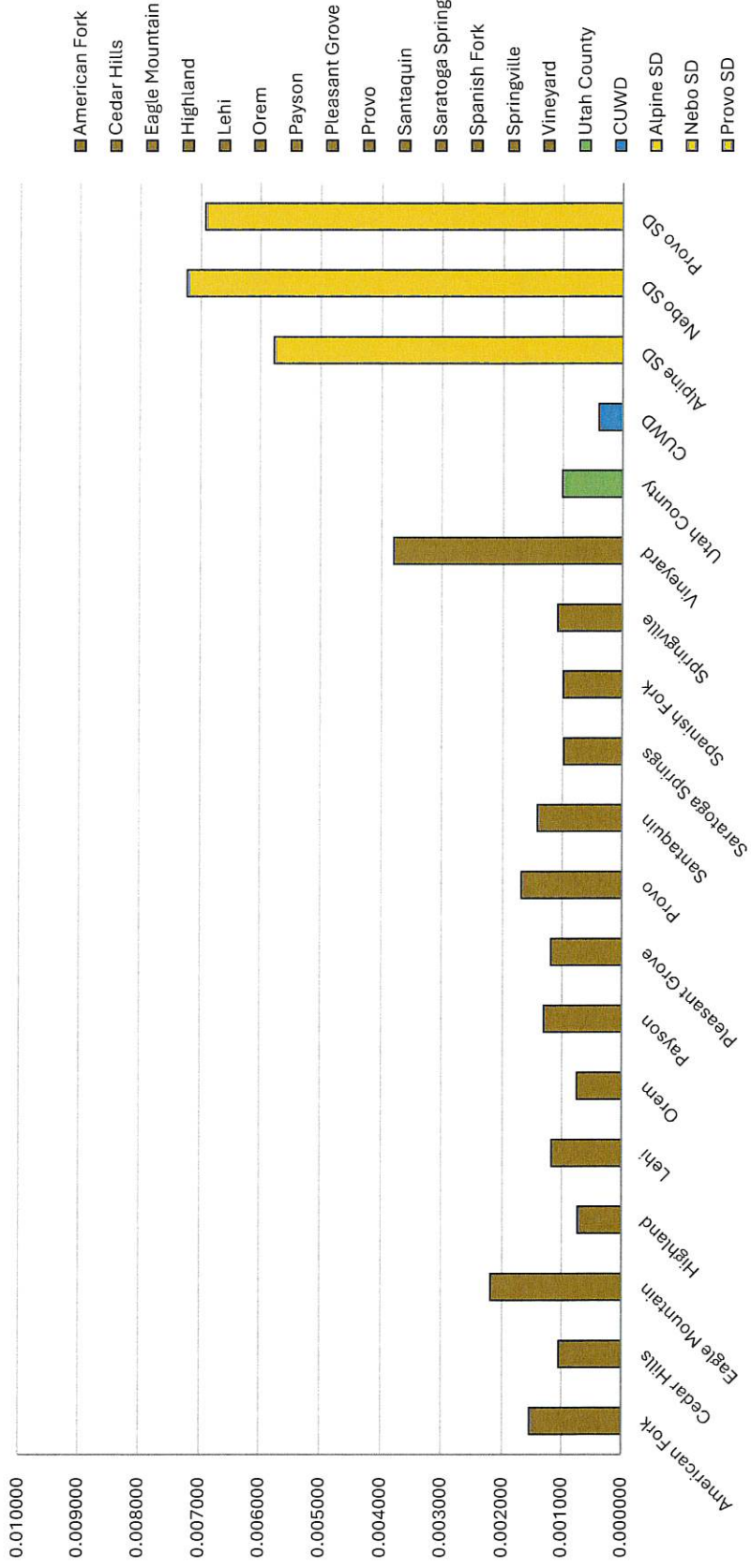
Charts created by Rod Mann--Utah County Auditor



## 2010 Comparative Property Tax Rates

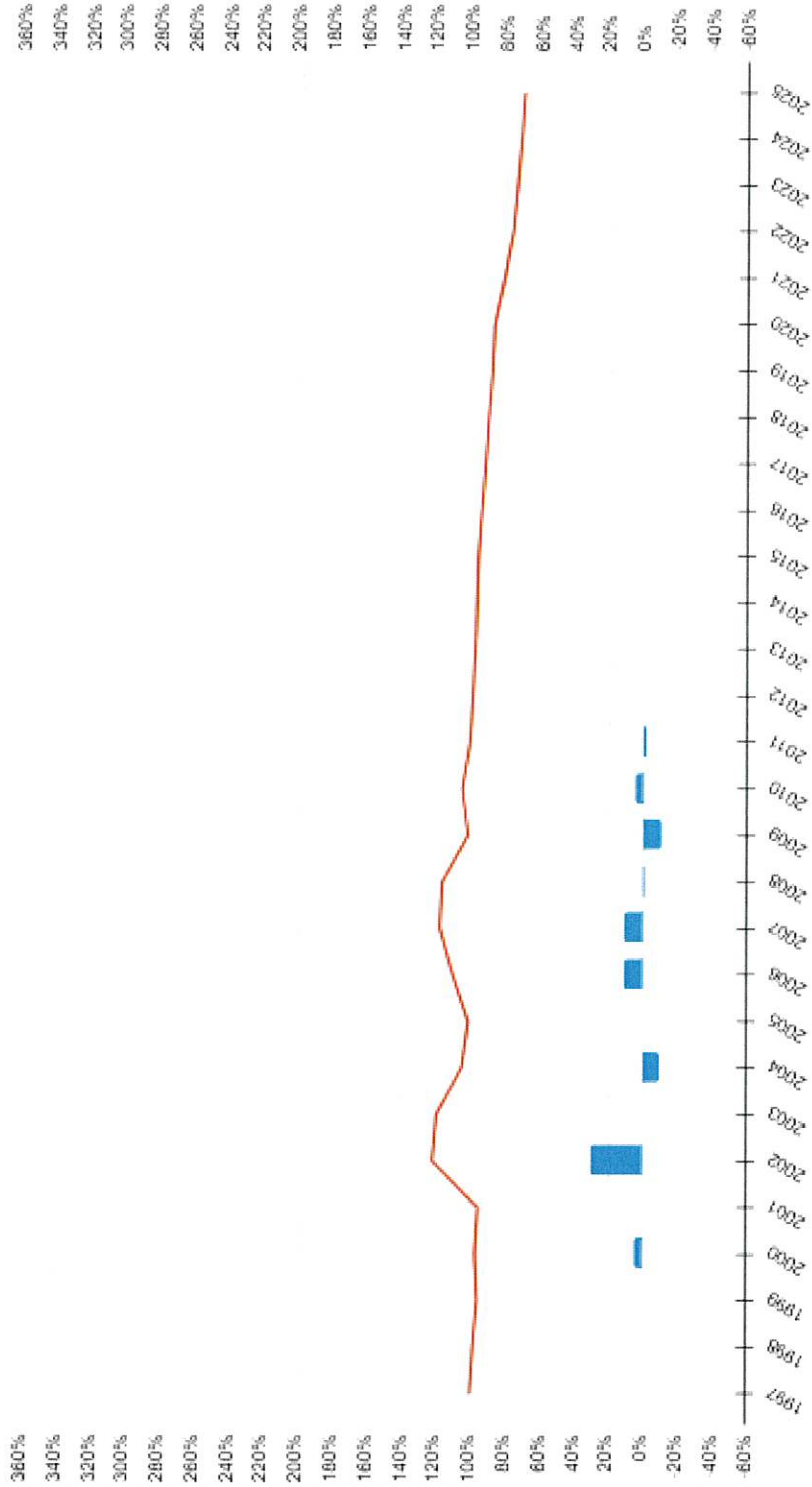


## 2025 Comparative Property Tax Rates

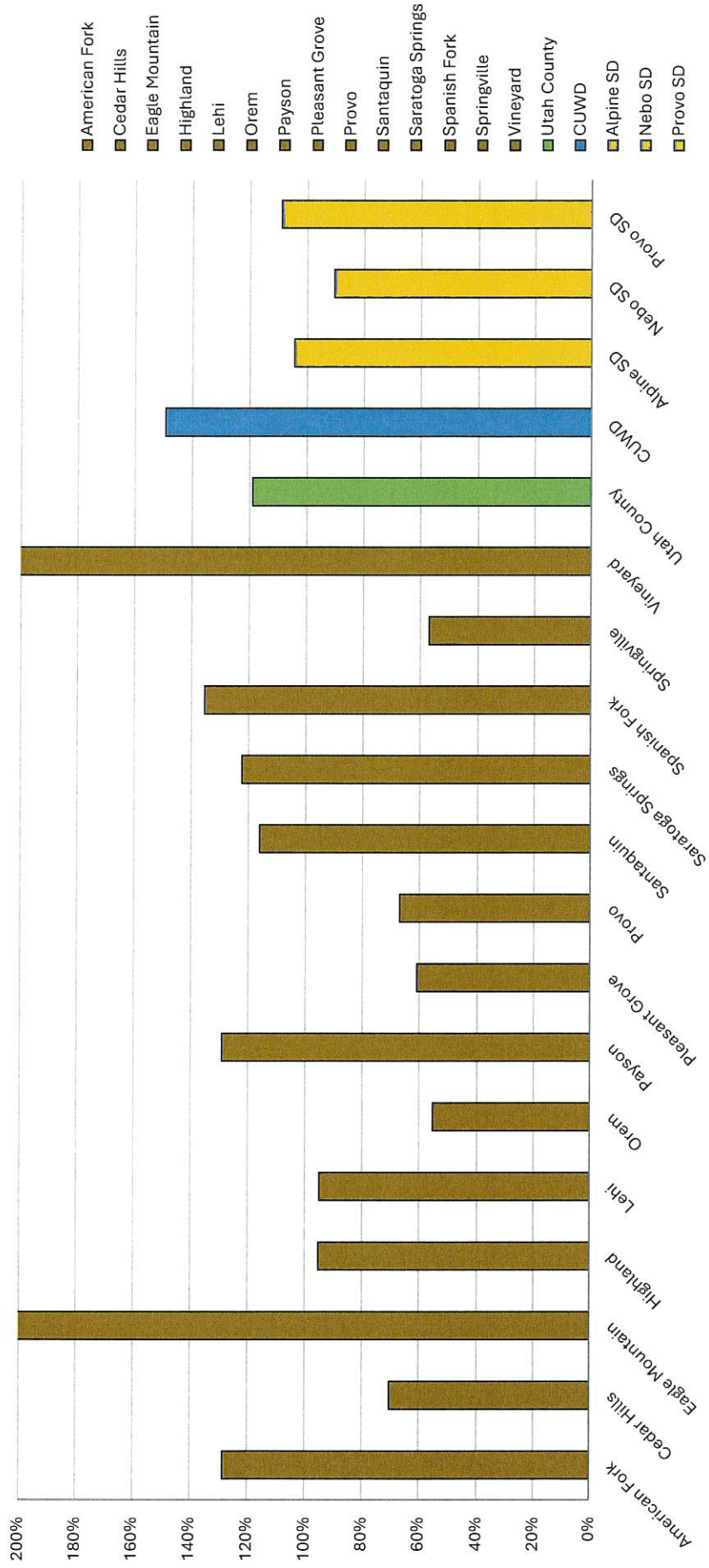


## Cumulative % Change in Property Tax Adjusted for Inflation plus Tax Changes

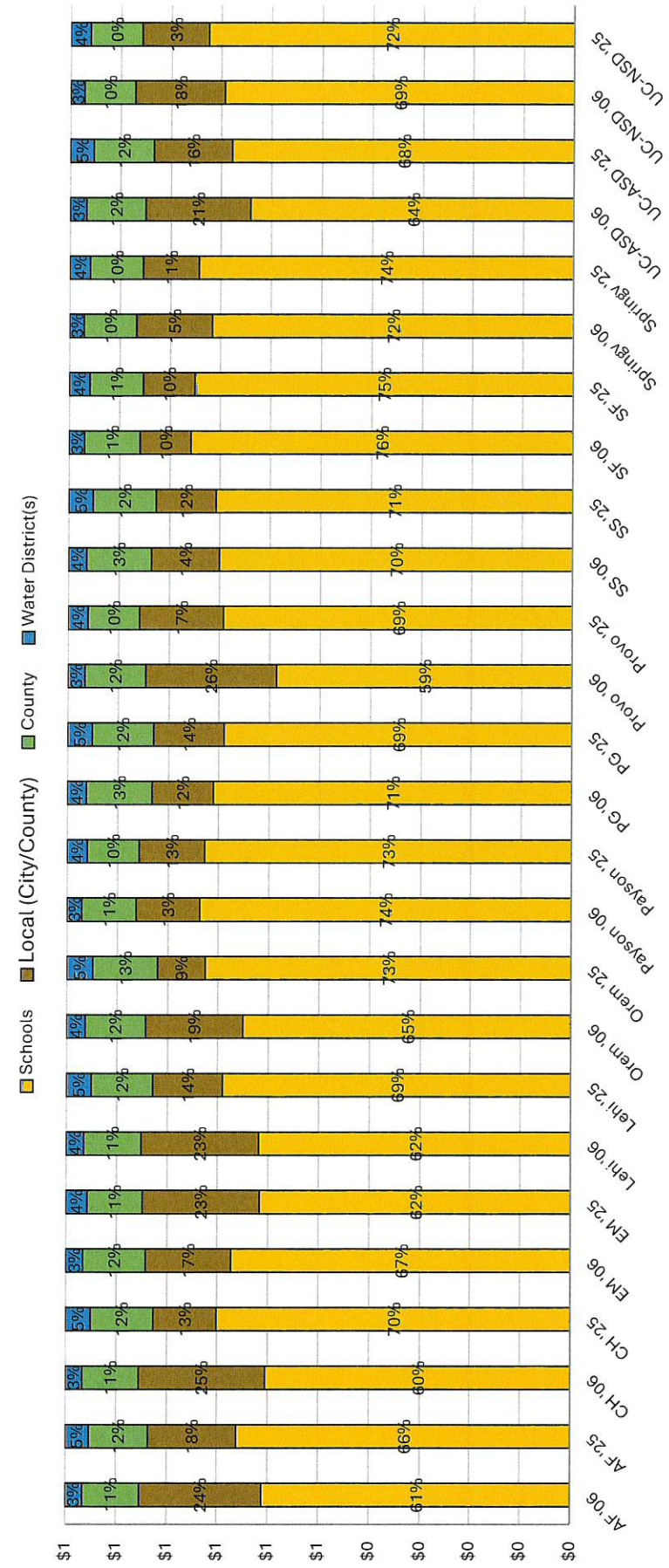
■ % Change from CTR    — Inflation Adj Cum Increase



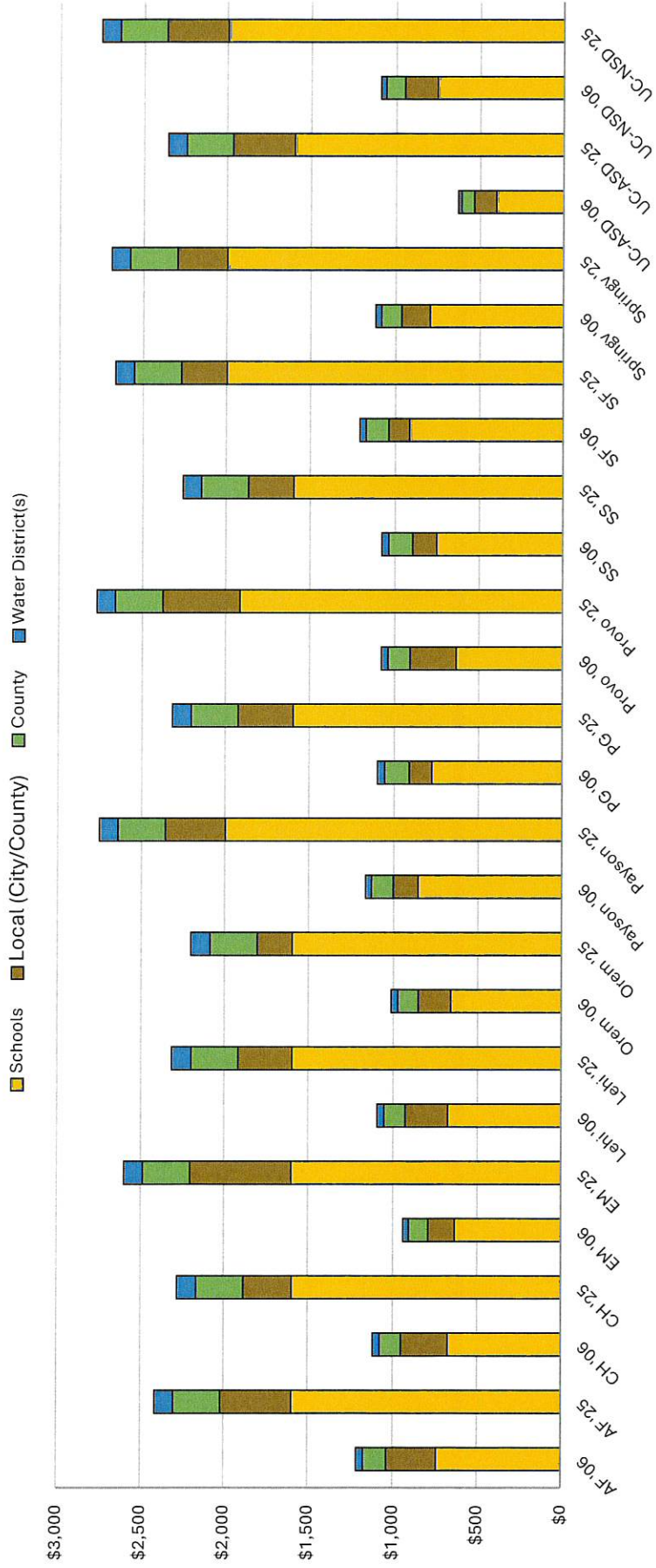
2025 Comparative Inflation Adjusted Property Tax Rates



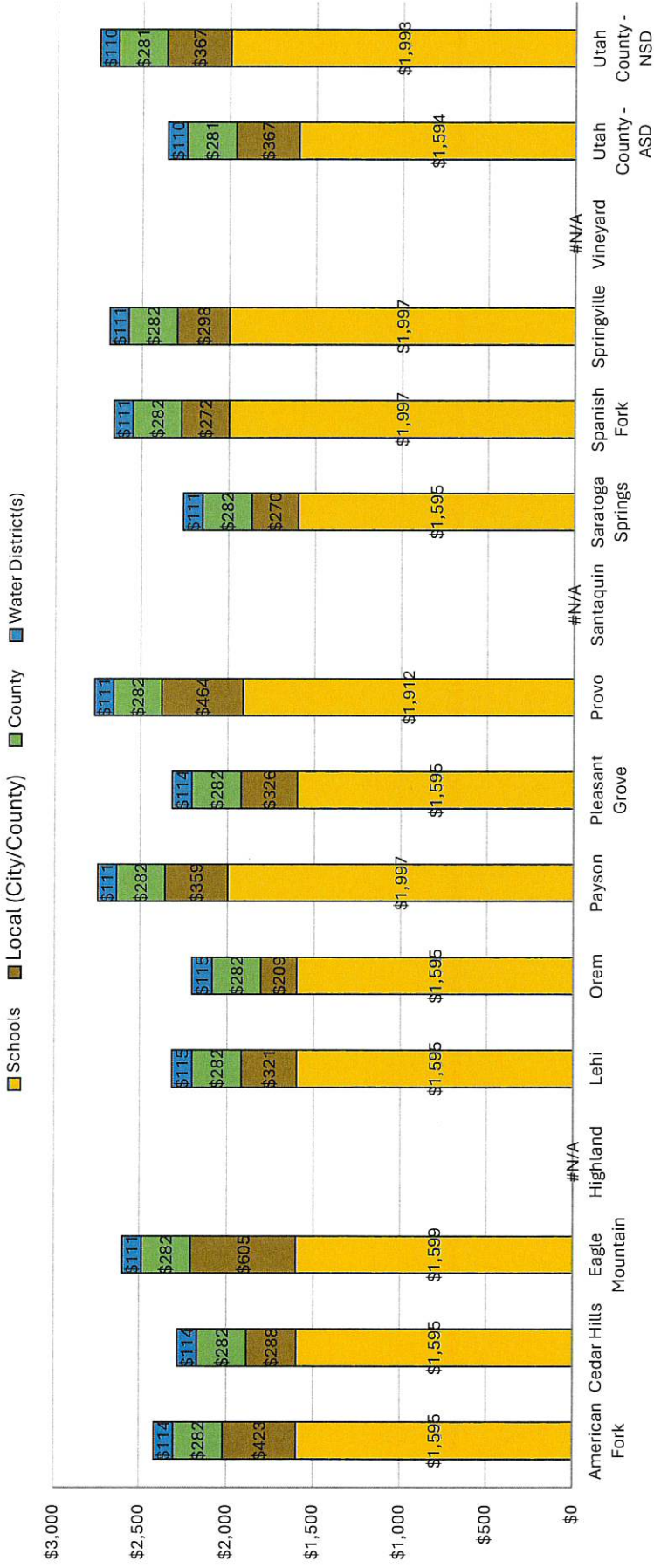
# Percentage of Property Tax Allocated to Taxing Entities in 2006 and 2025



## 2006 & 2025 Total Property Tax for Homes with a Value of \$502K in 2025



## 2025 Total Property Tax for Median Value Homes Based on Location





## 2026 Average Residential Values

|                   | COUNT   | MEAN    | MEDIAN  |
|-------------------|---------|---------|---------|
| Utah County (All) | 182,011 | 575,857 | 504,900 |

| CITY                                | COUNT  | MEAN      | MEDIAN    |
|-------------------------------------|--------|-----------|-----------|
| Alpine (040)                        | 2,290  | 1,250,789 | 1,032,250 |
| American Fork (060)                 | 10,671 | 549,417   | 501,600   |
| Cedar Fort (050)                    | 77     | 454,970   | 437,300   |
| Cedar Hills (021)                   | 2,543  | 681,824   | 632,000   |
| Draper (013,014,017,018,019)        | 1,114  | 838,328   | 778,050   |
| Eagle Mtn (038,053,506)             | 16,467 | 488,409   | 471,100   |
| Elkridge (181)                      | 1,256  | 690,227   | 643,000   |
| Fairfield (055,056)                 | 11     | 309,900   | 316,500   |
| Genola (200)                        | 36     | 489,628   | 462,800   |
| Goshen (210)                        | 203    | 417,919   | 411,100   |
| Highland (045)                      | 5,161  | 1,036,469 | 894,800   |
| Lehi (010,011)                      | 24,593 | 613,597   | 549,900   |
| Lindon (080,085)                    | 3,056  | 768,458   | 685,600   |
| Mapleton (140)                      | 4,227  | 741,375   | 658,700   |
| Orem (090,091)                      | 21,802 | 520,305   | 481,300   |
| Payson (170,171,172,174)            | 6,037  | 446,482   | 437,900   |
| Pleasant Grove (070,071)            | 8,982  | 601,623   | 532,200   |
| Provo (108,110,112,113)             | 20,791 | 525,609   | 452,800   |
| Salem (177,178,179,180,507,508,509) | 3,702  | 610,714   | 568,650   |
| Santaquin (190)                     | 5,203  | 465,239   | 454,900   |
| Saratoga Springs (039,042)          | 16,940 | 541,873   | 523,500   |
| Spanish Fork (150,151)              | 12,875 | 501,650   | 466,100   |
| Springville (130,131)               | 9,224  | 497,500   | 478,600   |
| Unincorporated                      | 875    | 805,610   | 532,600   |
| Vineyard (095,096)                  | 3,655  | 602,289   | 558,300   |
| Woodland Hills (182)                | 220    | 1,180,856 | 993,650   |

| SCHOOL DISTRICT        | COUNT   | MEAN    | MEDIAN  |
|------------------------|---------|---------|---------|
| Alpine School District | 117,664 | 601,478 | 523,700 |
| Nebo School District   | 43,556  | 530,630 | 482,700 |
| Provo School District  | 20,791  | 525,609 | 452,800 |

| TAX DISTRICT                         | COUNT  | MEAN      | MEDIAN    |
|--------------------------------------|--------|-----------|-----------|
| 010 - LEHI CITY                      | 18,734 | 655,946   | 588,000   |
| 011 - LEHI CITY W/O NUCW             | 5,859  | 478,189   | 436,800   |
| 014 - DRAPER CITY W/SVSD             | 9      | 997,967   | 992,500   |
| 019 - DRAPER W/TR RIDGE, JVWC        | 1,105  | 837,028   | 775,100   |
| 020 - NORTH UT CO WT CONS S/A 6-7-8  | 71     | 1,723,721 | 1,818,300 |
| 021 - CEDAR HILLS CITY               | 2,543  | 681,824   | 632,000   |
| 023 - LAKE MOUNTIAN 6-7-8 NUCWCD     | 1      | 557,700   | 557,700   |
| 030 - ALPINE SCHOOL DIST SA 6-7-8    | 68     | 818,051   | 709,750   |
| 033 - TIMPANOGOS SA 6-8-9            | 3      | 492,400   | 307,900   |
| 038 - EAGLE MOUNTAIN                 | 16,274 | 488,699   | 471,100   |
| 039 - SARATOGA SPRINGS               | 15,010 | 554,848   | 542,950   |
| 040 - ALPINE CITY                    | 2,290  | 1,250,789 | 1,032,250 |
| 042 - SARATOGA SPRINGS W/NUCWCD      | 1,930  | 440,964   | 422,000   |
| 045 - HIGHLAND CITY                  | 5,161  | 1,036,469 | 894,800   |
| 050 - CEDAR FORT CITY                | 77     | 454,970   | 437,300   |
| 055 - FAIRFIELD TOWN                 | 11     | 309,900   | 316,500   |
| 060 - AMERICAN FORK CITY             | 10,671 | 549,417   | 501,600   |
| 070 - PLEASANT GROVE CITY            | 8,973  | 601,675   | 532,200   |
| 071 - PLEASANT GROVE CITY W/O NUCWCD | 9      | 550,244   | 555,500   |
| 080 - LINDON CITY                    | 2,419  | 815,992   | 731,700   |
| 085 - LINDON CITY W/WATER CONS       | 637    | 587,947   | 591,200   |
| 090 - OREM CITY                      | 21,802 | 520,305   | 481,300   |
| 095 - VINEYARD CITY                  | 3,655  | 602,289   | 558,300   |
| 107 - PROVO CYN F SA 6-8-9           | 66     | 2,354,489 | 2,234,450 |
| 110 - PROVO CITY                     | 20,791 | 525,609   | 452,800   |
| 120 - NEBO SCHOOL DIST S/A 6-7-8     | 304    | 633,691   | 565,150   |
| 125 - NEBO SCHOOL DIST S/A 6-8-9     | 26     | 686,358   | 522,000   |
| 130 - SPRINGVILLE CITY               | 6,251  | 515,729   | 475,600   |
| 131 - SPRINGVILLE W/SPRV DRAIN DIST  | 2,973  | 459,173   | 482,200   |
| 140 - MAPLETON CITY                  | 4,227  | 741,375   | 658,700   |
| 150 - SPANISH FORK CITY              | 12,875 | 501,650   | 466,100   |
| 160 - BENJAMIN CEMETERY S/A 6-7-8    | 60     | 506,872   | 486,950   |
| 170 - PAYSON CITY                    | 6,037  | 446,482   | 437,900   |
| 180 - SALEM CITY                     | 3,416  | 623,459   | 582,750   |
| 181 - ELKRIDGE CITY                  | 1,256  | 690,227   | 643,000   |
| 182 - WOODLAND HILLS                 | 220    | 1,180,856 | 993,650   |
| 190 - SANTAQUIN CITY                 | 5,203  | 465,239   | 454,900   |
| 200 - GENOLA CITY                    | 36     | 489,628   | 462,800   |
| 210 - GOSHEN CITY                    | 203    | 417,919   | 411,100   |
| 504 - SALEM W/ARROWHEAD SPRINGS      | 43     | 444,777   | 479,300   |
| 505 - SALEM W/MOONLIGHT VILLAGE 1    | 41     | 499,015   | 416,300   |

|                                     |     |        |        |
|-------------------------------------|-----|--------|--------|
| 506 - EAGLE MTN W/POLE CYN & FF PID | 193 | 463980 | 477900 |
| 507 - SALEM W/NS PID 2              | 28  | 343218 | 361150 |
| 509 - SALEM W/VIRIDIAN FARM PID 1   | 258 | 470993 | 420800 |
| 511 - SALEM W/FIELD ESTATES PID     | 99  | 445102 | 408400 |
| 531 - EAGLE MTN W/PARKWAY FIELDS IF | 86  | 467105 | 465350 |
| 533 - SARATOGA SPGS W/BRIXTON IFD   | 7   | 677829 | 695700 |



# Certified Property Tax Rates

View ▾ Data Entry ▾ Reports ▾ Forms ▾

Tax Year 2026 ▾ County 25\_UTAH ▾ Entity 3040\_CEDAR HILLS CITY ▾ Accounting Cycle: Fiscal Year ▾

## Tax Rate Summary (693) CTY

Preliminary Data

Data Entry (Auditor) | Auditors' Certified Rate Approved | Data Entry (Entity) | Proposed Rates Entity Approved | Proposed Rates County Approved | Proposed Rates "OK to Print" | Final Tax Rates USTC Approved | Rates Finalized

Save

Truth in Taxation

Proposed Tax Rate Value: \$ 1,043,799,789  
 Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

| (1) Budget Code       | (2) Budget Name                | (3) Election Date | (4) Voted Rate Limit | (5) Utah Annotated Code | (6) Maximum By Law | (7) Calculated Certified Tax Rate | (8) Auditor's Certified Tax Rate | (9) Auditor's Certified Rate Revenue | (10) Proposed Tax Rate | (11) Budgeted Revenue | (12) Final Tax Rate | (13) Final Budgeted Revenue |
|-----------------------|--------------------------------|-------------------|----------------------|-------------------------|--------------------|-----------------------------------|----------------------------------|--------------------------------------|------------------------|-----------------------|---------------------|-----------------------------|
| 10                    | General Operations             |                   |                      | \$10-6-133              | .007               | 0.000736                          | 0.000736                         | 768,237                              | 0.000880               | 918,237               | 0.000880            | 918,237                     |
| 20                    | Interest and Sinking Fund/Bond |                   |                      | \$11-1-4                | Sufficient         |                                   | 0.000245                         | 256,000                              | 0.000245               | 256,000               | 0.000245            | 256,000                     |
| 190                   | Discharge of Judgement         |                   |                      | \$59-2-1328 & 1330      | Sufficient         |                                   |                                  | 0                                    |                        |                       |                     |                             |
| <b>Total Tax Rate</b> |                                |                   |                      |                         |                    |                                   | 0.000736                         | 1,024,237                            | 0.001125               | 1,174,237             | 0.001125            | 1,174,237                   |

NOTES:

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION TENTATIVELY DETERMINING THE RATE OF TAX FOR 2026/2027 TAX YEAR  
AND LEVYING TAXES UPON ALL REAL AND PERSONAL PROPERTY WITHIN THE  
CITY OF CEDAR HILLS, UTAH.**

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

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

**WHEREAS**, the City proposed an increase to the certified tax rate for the 2026-2027 fiscal year; and

**WHEREAS**, the City complied with the requirements in Utah Code § 59-2-919, including, among other things, by:

- A. placing 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; and
- B. having the Budget Officer make 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. having the Budget Officer present 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; and
- D. ordering 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.

**WHEREAS**, pursuant to Utah Code § 59-2-924(8)(a)(ii), the Budget Officer presented to the City and the public the property tax impact schedule as a separate document from all other budget documents; and

**WHEREAS**, Utah Code § 59-2-920 allows a municipality to adopt a resolution to levy a tax rate that exceeds the taxing entity's certified tax rate; and

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

**WHEREAS**, the approximate dollar amount for the additional *ad valorum* tax revenue that would be generated by the proposed tax rate increase would be \$150,000.00;

**WHEREAS**, 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;

**WHEREAS**, 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

**WHEREAS**, 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 where a final determination on the proposed tax increase will be made by the City Council.

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

#### **SECTION I TAX RATE AND LEVY**

A. For the purpose of defraying the necessary and proper expenses of the City of Cedar Hills and for maintaining the government thereof, it is hereby determined that the rate of the general property tax to be tentatively levied against all real and personal property within the City of Cedar Hills made taxable by law for the Fiscal Year 2026/2027 is hereby set at 0.000736 for the General Fund and the General Obligation Bond levy set 0.000245 for a total levy of 0.000981 at which does not exceed the certified rate determined by the Utah County Auditor's Office.

B. There is hereby tentatively levied upon all real and personal property within the City of Cedar Hills made taxable by law in the Fiscal Year 2026/2027, for the fiscal year of the City of Cedar Hills ending June 30, 2027, the tax rate set forth above, on the taxable value of said property, to provide revenue for the City of Cedar Hills General Fund and General Obligation Bond for general City purposes.

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

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

**SECTION II  
SEVERABILITY**

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

**SECTION III  
EFFECTIVE DATE**

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

**PASSED AND APPROVED** this 16th day of June, 2026.

By: \_\_\_\_\_  
Denise Andersen, Mayor

**VOTING:**

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

**ATTEST:**

\_\_\_\_\_  
Colleen Mulvey, MMC, UCC  
City Recorder

**DEPOSITED** in the office of the City Recorder this 17th day of June, 2026.



# The City of Cedar Hills

|              |                                |
|--------------|--------------------------------|
| <b>TO:</b>   | Mayor and City Council         |
| <b>FROM:</b> | Chandler Goodwin, City Manager |
| <b>DATE:</b> | 6/16/2026                      |

|  |   |
|--|---|
| <b>SUBJECT:</b>  | Review/Action on a Resolution adopting changes to the Cedar Hills Fee Schedule. |
| <b>APPLICANT PRESENTATION:</b>   | N/A   |
| <b>STAFF PRESENTATION:</b>   | Chandler Goodwin, City Manager  |
| <b>BACKGROUND AND FINDINGS:</b>  |   |
| <p>The following modifications are proposed to the Cedar Hills Fee Schedule effective July 1 unless otherwise stated:</p> <p>Public safety contractual costs are scheduled to increase by approximately \$123k or 5.3% more next fiscal year than the current fiscal year. American Fork Public Safety contract fee is increasing from \$12.30 per ERU to \$16.30, which will fund approximately \$120k annually. The fee increase will be credited back on September 2026 utility bills, if the operating property tax increase for \$150k is passed in August.</p> |   |
| <b>PREVIOUS LEGISLATIVE ACTION:</b>  |   |
| Fee Schedule was last modified on May 5, 2026  |   |
| <b>FISCAL IMPACT:</b>  |   |
| See supporting documents, and proposed budget.   |   |
| <b>SUPPORTING DOCUMENTS:</b>   |   |
| Proposed Fee Schedule and Resolution.  |   |
| <b>RECOMMENDATION:</b>   |   |
| Staff recommends the City Council review the submitted fee schedule and resolution with the intent of a motion.  |   |
| <b>MOTION:</b>   |   |
| To approve/not approve Resolution No. _____, a resolution adding, amending, or deleting certain fees to the official, fees, bonds and fines schedule of the City of Cedar Hills, Utah.   |   |
| <b>ACTION:</b>   |   |
| 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 effective April 1, 2026 are as follows:

| <b>Utility Fees</b> |                   |
|---------------------|-------------------|
| Public Safety Fee   | \$16.30 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 16th DAY OF JUNE, 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 17th day of June, 2026.



# The City of Cedar Hills

|              |                               |
|--------------|-------------------------------|
| <b>TO:</b>   | Mayor and City Council        |
| <b>FROM:</b> | Chandler Goodwin, City Manger |
| <b>DATE:</b> | June 16, 2026                 |

|   |  |
|---|--|
| <b>SUBJECT:</b>   | Review/Action on acceptance of the Fiscal Year 2026 Fraud Risk Assessment Report |
| <b>APPLICANT PRESENTATION:</b>  | N/A  |
| <b>STAFF PRESENTATION:</b>  | Chandler Goodwin, City Manager   |
| <b>BACKGROUND AND FINDINGS:</b><br>In compliance with the requirements from the Utah State Auditor’s Office, Cedar Hills City has performed internal audits over various functions to meet the requirements of the fraud risk assessment. Each year the City is required by the State Auditor’s Office to complete a questionnaire on measures that the City has in place to prevent fraud. These measures range from establishing clear policies on the separation of duties to who has control and access to City funds, also policies and procedures to dissuade/prevent fraud. According to the 2026 Fraud Risk Assessment Scale, the City received 370 out of 395 points, giving the City a “Low” risk level for fraud. This score reflects a 20 point reduction from previous year’s score. The reason for this is that Cedar Hills does not have an internal audit function that complies with the intent of the Utah State Auditors direction. From the Fraud Risk Assessment Implementation Guide, “Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. Cedar Hills has not budgeted to hire an individual to perform these internal audit functions. In past years, a staff member has been assigned to review a department, a function, or a process, in this manner performing the function of the internal audit. Because we have not hired out with an outside agency staff has not marked this item as complete, as we don’t feel that our efforts in the past are in line with the vision of the Utah State Auditor’s intent. Additionally, staff has set a goal to review internal policies and procedures to ensure ongoing compliance with the various policies listed on the scoring sheet. |  |
| <b>PREVIOUS LEGISLATIVE ACTION:</b><br>N/A  |  |
| <b>FISCAL IMPACT:</b><br>N/A  |  |
| <b>SUPPORTING DOCUMENTS:</b><br>2026 Fraud Risk Questionnaire   |  |
| <b>RECOMMENDATION:</b><br>To review the Fraud Risk Assessment Questionnaire and make any recommendations for changes that need to be made.  |  |
| <b>MOTION:</b><br>To accept/not accept the Fraud Risk Assessment for the Fiscal Year 2026 for the City of Cedar Hills, subject to the following conditions or changes: {LIST ANY CONDITIONS OR CHANGES NECESSARY FOR ADOPTION}.   |  |
| <b>ACTION:</b>  |  |

Motion:

Second:

Laura Ellison: Yes\_\_ No \_\_\_ Abstain \_\_ Absent \_\_

Mike Geddes: Yes\_\_ No \_\_\_ Abstain \_\_ Absent \_\_

Bob Morgan: Yes\_\_ No \_\_\_ Abstain \_\_ Absent \_\_

Erika Price: Yes\_\_ No \_\_\_ Abstain \_\_ Absent \_\_

Kelly Smith: Yes\_\_ No \_\_\_ Abstain \_\_ Absent \_\_

# Fraud Risk Assessment

Continued

\*Total Points Earned: 370 /395 \*Risk Level: Very Low Low Moderate High Very High  
 > 355      316-355      276-315      200-275      < 200

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

\*Entity Name: City of Cedar Hills

\*Completed for Fiscal Year Ending: 2026 \*Completion Date: June 10, 2026

\*CAO Name: Chandler Goodwin \*CFO Name: Chad Law

\*CAO Signature:  \*CFO Signature: 

\*Required