

**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.
- 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.

NORTH POINT SOLID WASTE DISTRICT

TALKING TRASH – GARBAGE IN NORTHERN UTAH COUNTY



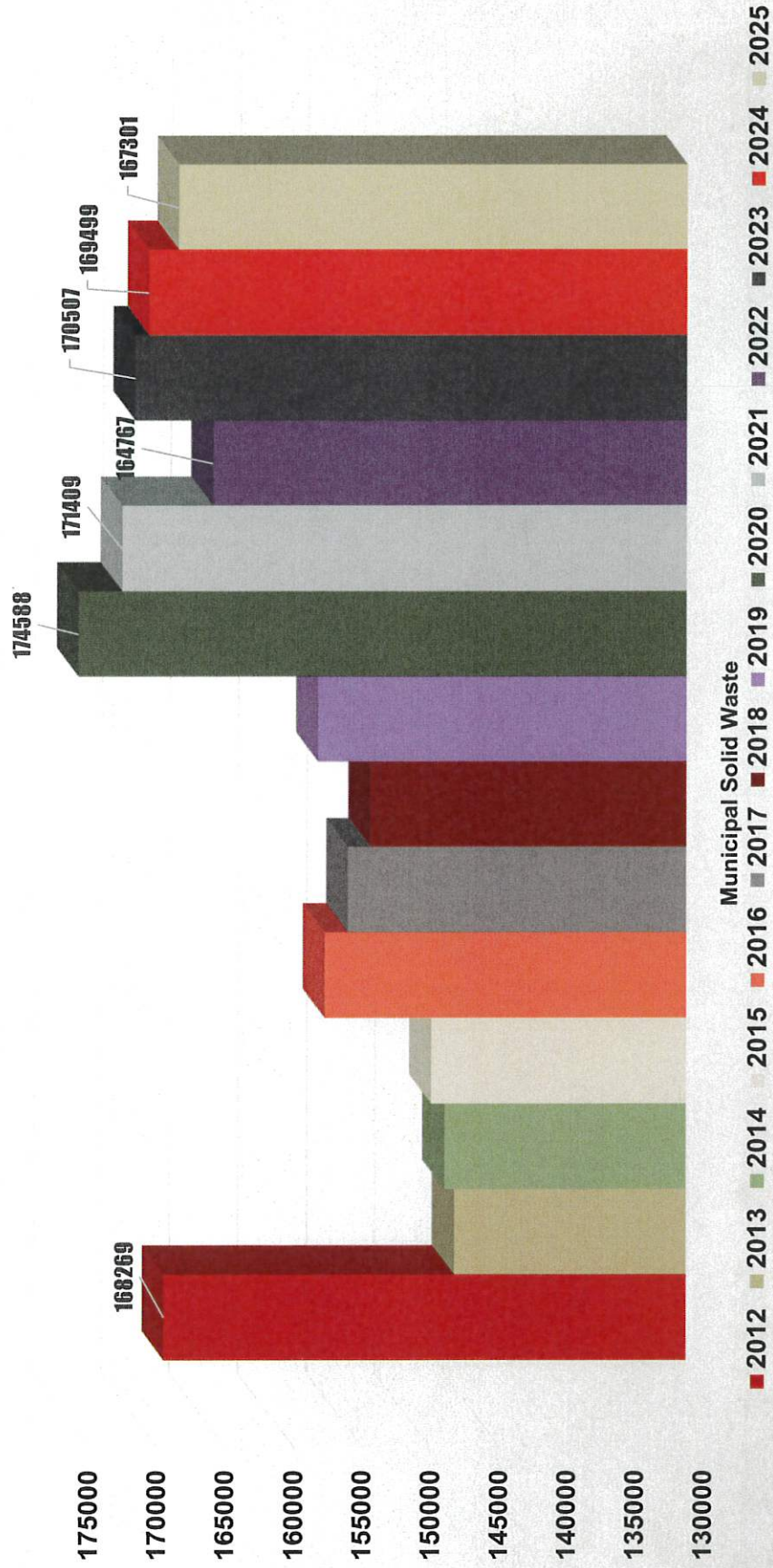
NORTH POINTE INFO

- 1993 – CURRENT TRANSFER STATION OPENED & LANDFILL CLOSED
- 2006 – SWITCHED FROM RAIL TRANSPORT TO TRUCK TRANSPORT – WASTE DELIVERED TO WASATCH REGIONAL LANDFILL IN TOOELE COUNTY
- 2012 – DISTRICT PURCHASED THE CEDAR VALLEY CONSTRUCTION AND DEMOLITION (C&D) LANDFILL IN FAIRFIELD
- 2014 – DISTRICT JOINED NUERA (NORTHERN UTAH ENVIRONMENTAL RESOURCE AGENCY)
 - NUERA PROVIDES:
 - DISTRICT THE RIGHTS TO DISPOSE OF WASTE IN THE BAYVIEW LANDFILL LOCATED IN ELBERTA
 - DISTRICT WITH THE ABILITY TO HELP CONTROL DISPOSAL RATES

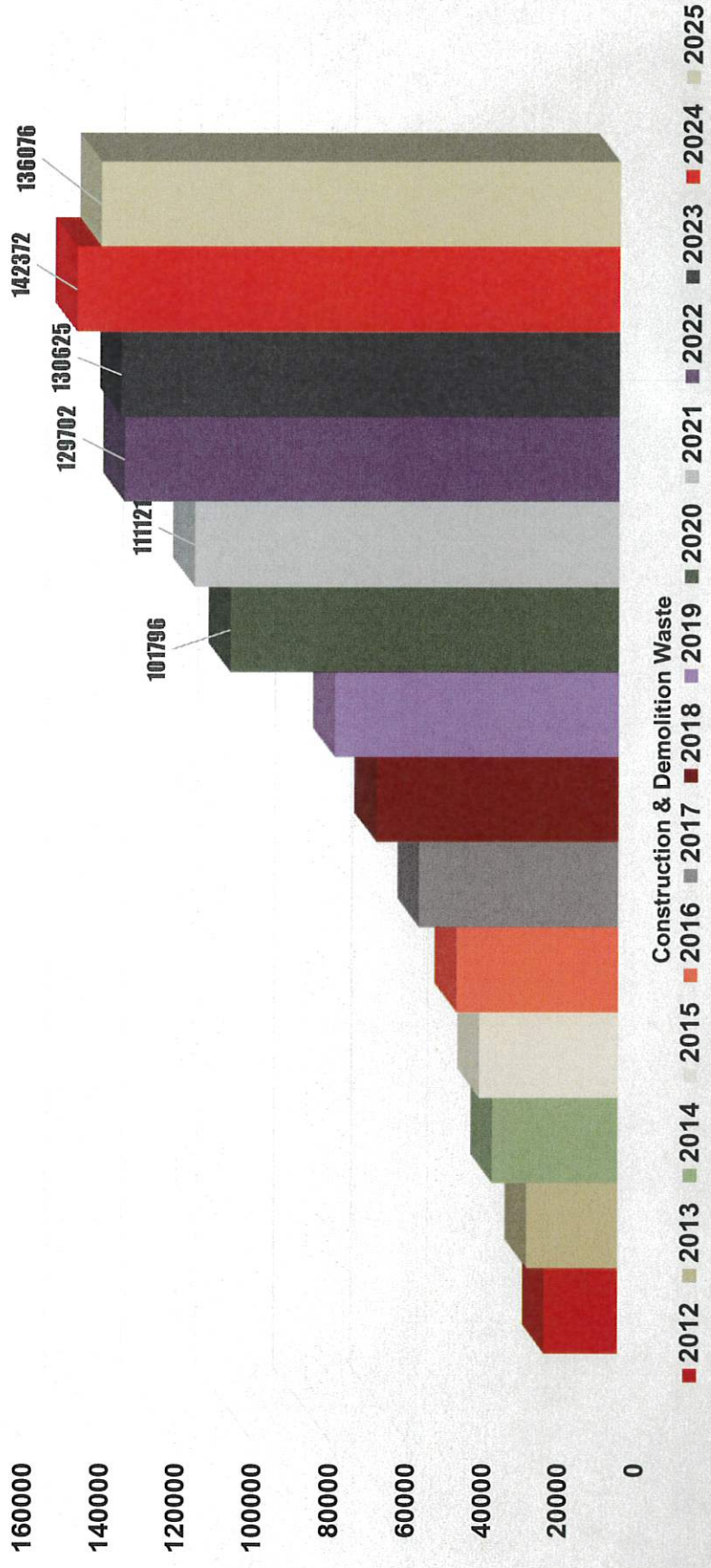
SERVICES/OPERATIONS

- **MUNICIPAL SOLID WASTE (MSW) – RESIDENTIAL CURBSIDE, COMMERCIAL FRONT LOAD, ROLL-OFF, SMALL COMMERCIAL & PUBLIC SELF HAUL**
- **CONSTRUCTION & DEMOLITION WASTE (C&D) – MOSTLY COMMERCIAL ROLL – OFF, SMALL COMMERCIAL & PUBLIC SELF HAUL**
- **GREEN WASTE – MOSTLY SMALL COMMERCIAL & PUBLIC SELF HAUL**
 - **AGREEMENT W/CONTRACTOR TO CHIP/GRIND GREENWASTE AND TURN IT INTO COMPOST**
- **CLEAN CONCRETE – AGREEMENT WITH CONTRACTOR TO CRUSH INTO ROAD BASE AND DRAIN ROCK**
- **HOUSEHOLD HAZARDOUS WASTE (HHW) – RESIDENTS ALLOWED TO DROP OFF HAZARDOUS WASTE SUCH AS PAINTS, CHEMICALS, CLEANERS, BATTERIES, ETC.**
- **RECYCLING – TIRES, METALS, ELECTRONICS ETC.**

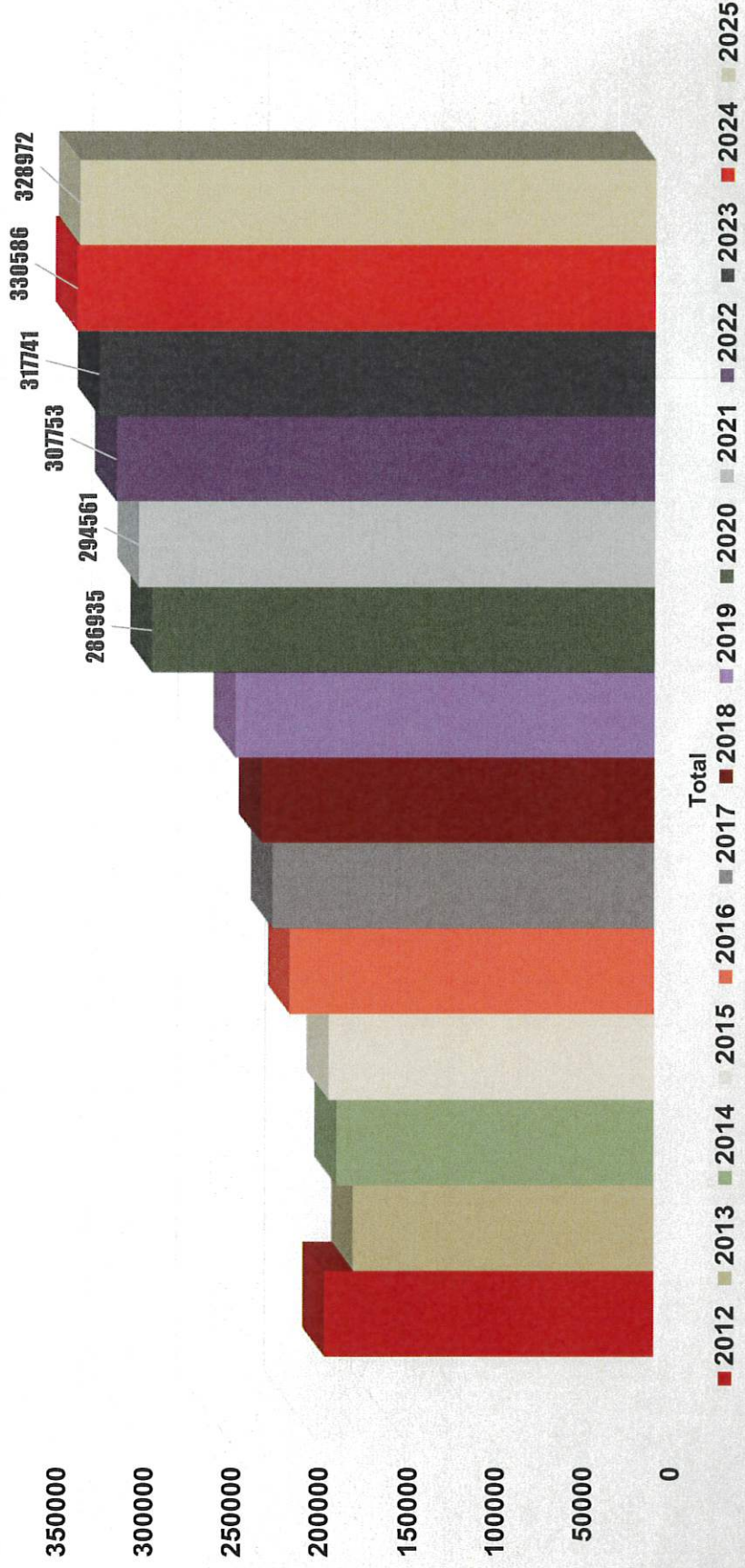
TRANSFER STATION TONS - MSW



TRANSFER STATION TONS – C&D

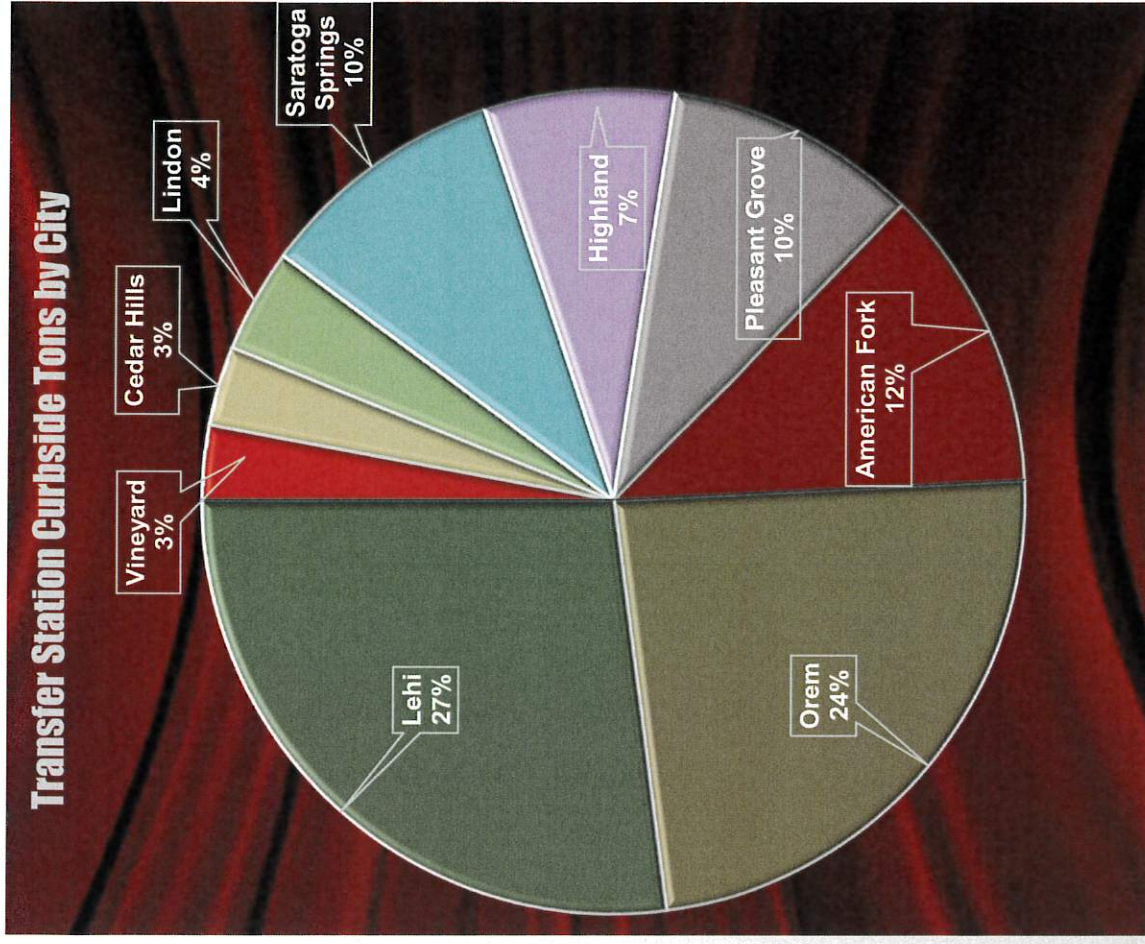


TRANSFER STATION TONS



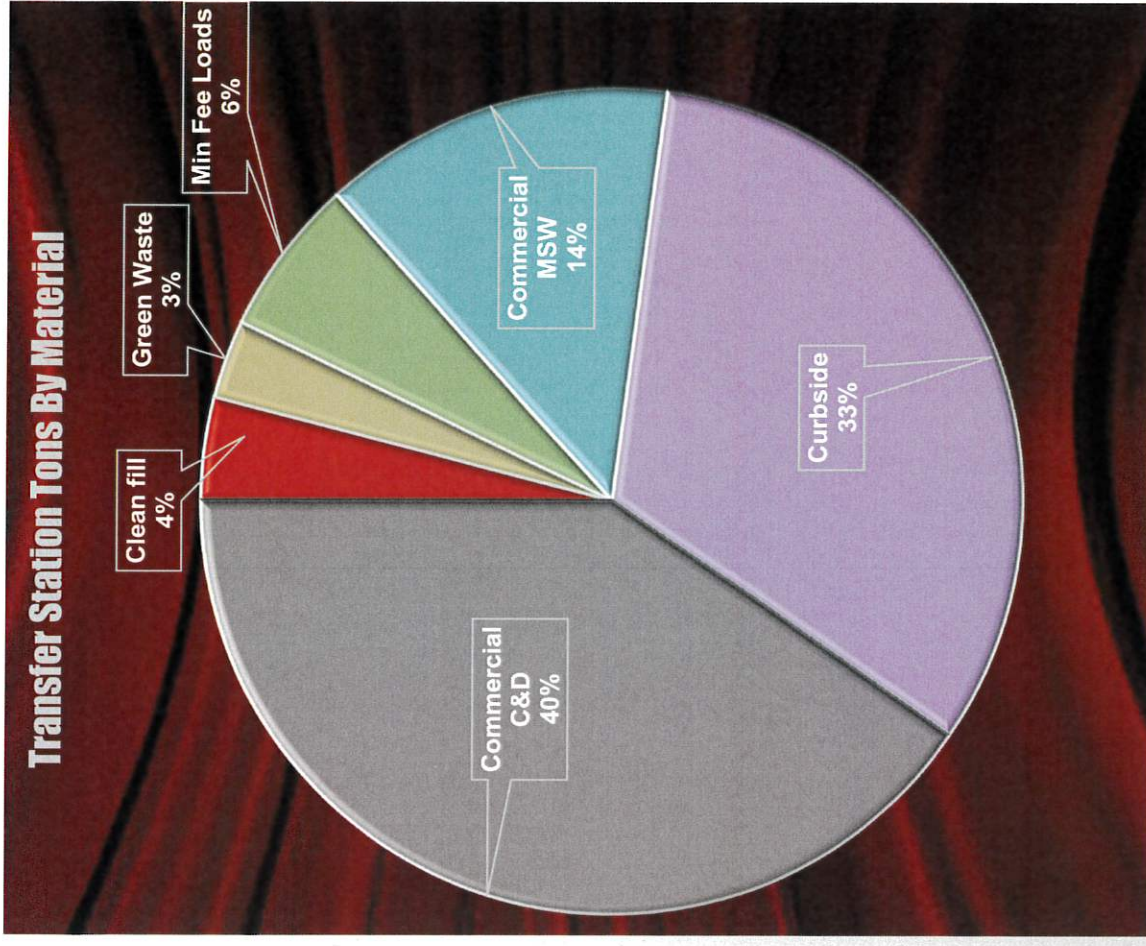
2025 CURBSIDE BY CITY

- AMERICAN FORK – 14,617
- CEDAR HILLS – 3,824
- HIGHLAND – 9,189
- LEHI – 33,268
- LINDON – 4,962
- OREM – 29,015
- PLEASANT GROVE – 12,211
- SARATOGA SPRINGS – 11,996
- VINEYARD – 3,570



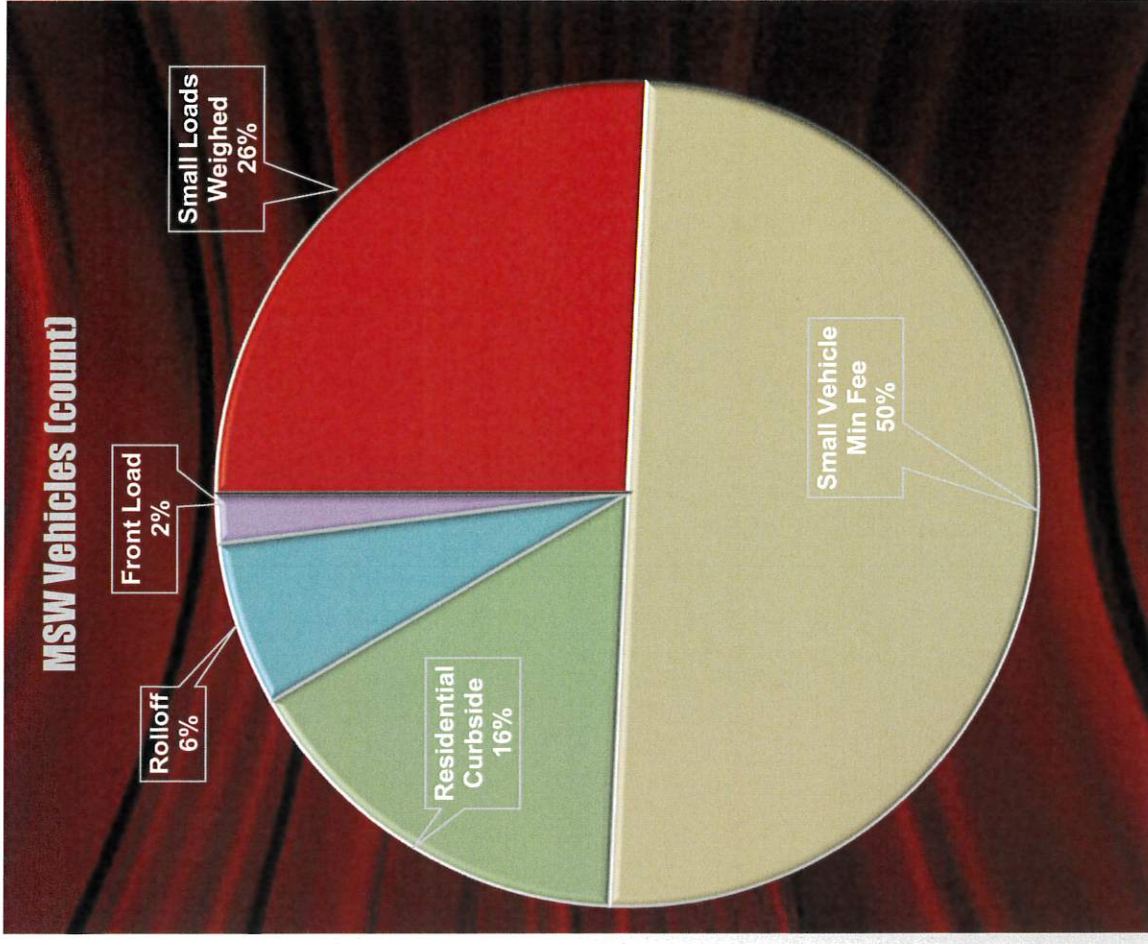
2025 TS TONS BY MATERIAL

- **CLEAN FILL – 14,510**
- **GREEN WASTE – 11,086**
- **MIN FEE LOADS (ALL MATERIAL)
– 22,254**
- **COMMERCIAL MSW – 50,021**
- **CURBSIDE – 117,280**
- **COMMERCIAL C&D – 146,076**



2025 TS VEHICLE TYPE (COUNT)

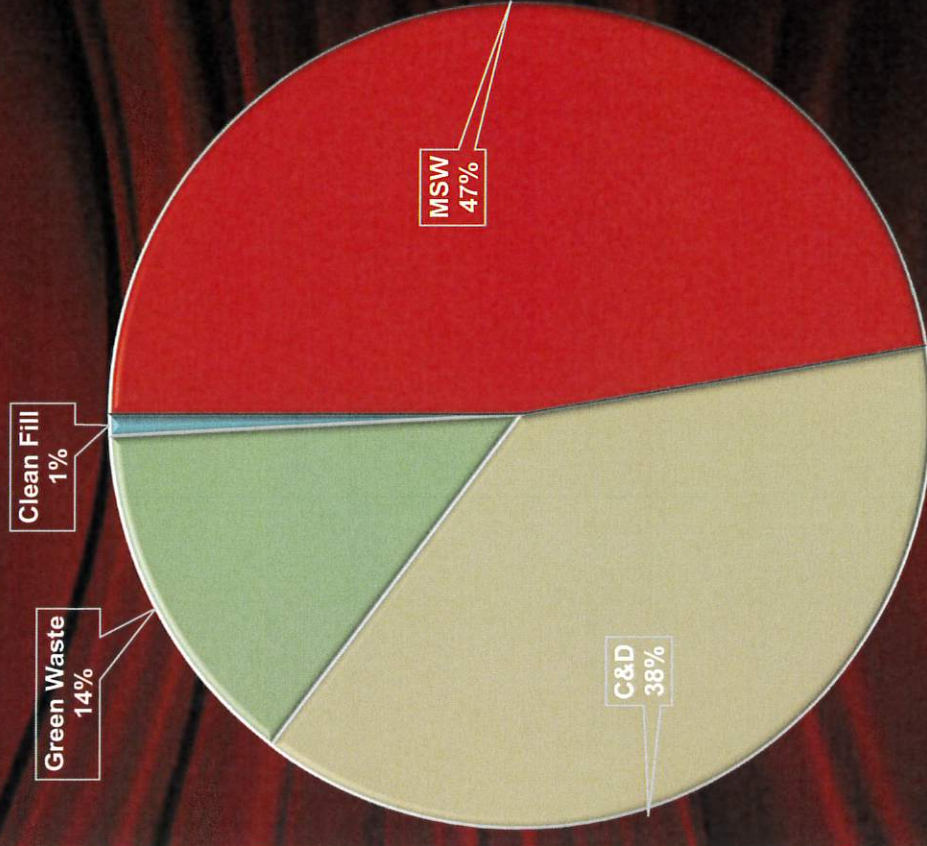
- **SMALL LOADS WEIGHED – 21,838**
- **SMALL VEHICLE MIN FEE – 42,506**
- **RESIDENTIAL CURBSIDE – 13,544**
- **ROLL OFF MSW – 5,487**
- **FRONT LOAD MSW – 1,648**



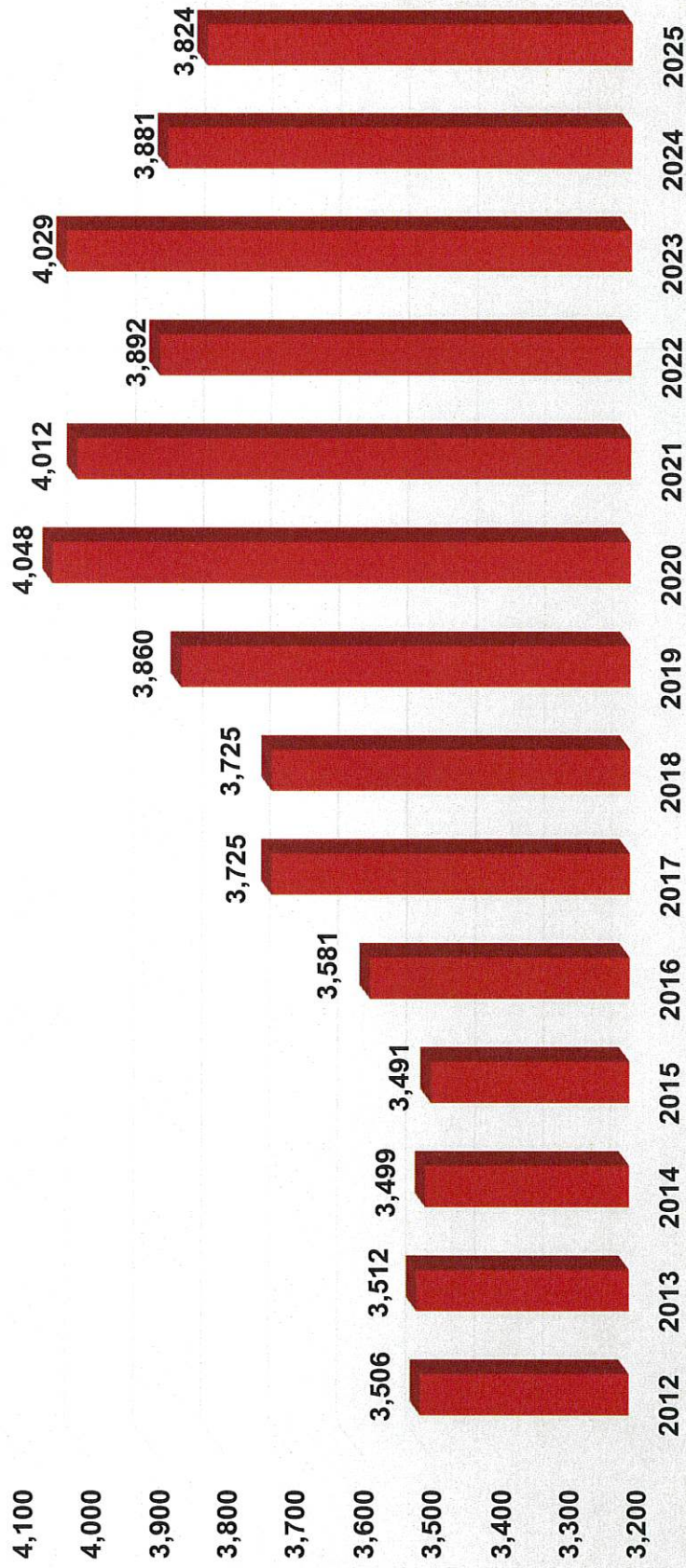
2025 MIN FEE LOADS (TONS)

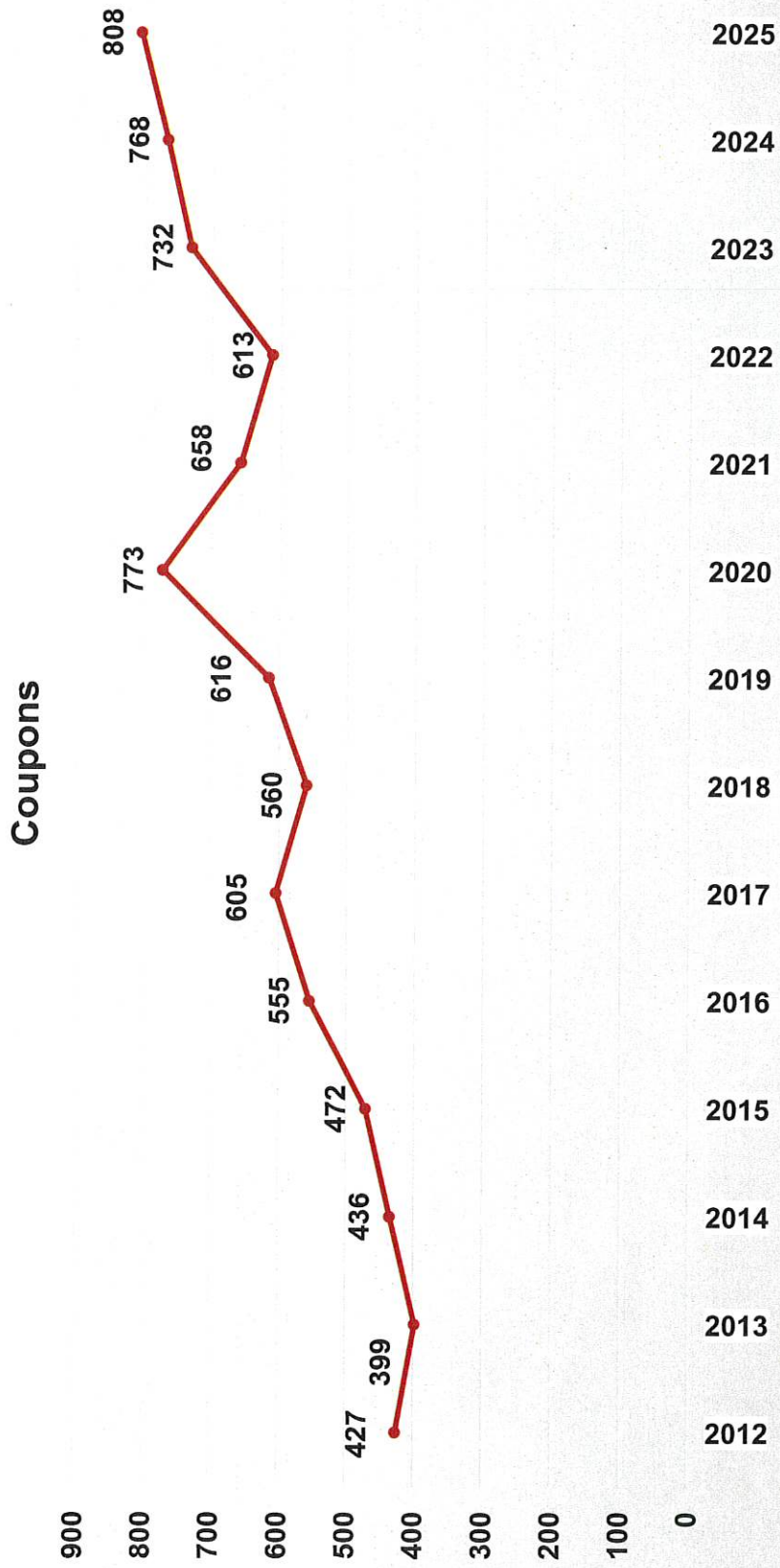
- **MSW – 10,627**
- **C&D – 8,513**
- **GREEN WASTE – 3,115**
- **CLEAN FILL - 184**

Minimum Fee Loads

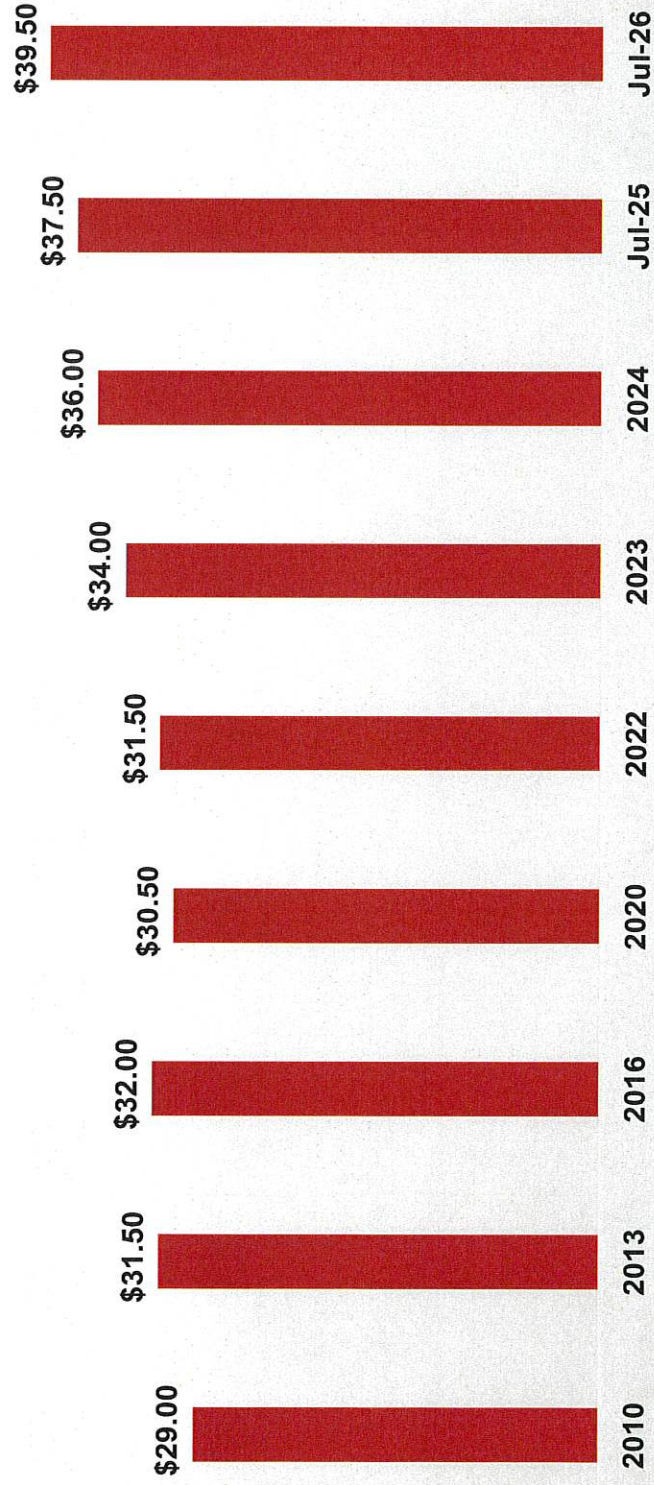


CURBSIDE TONS – CEDAR HILLS

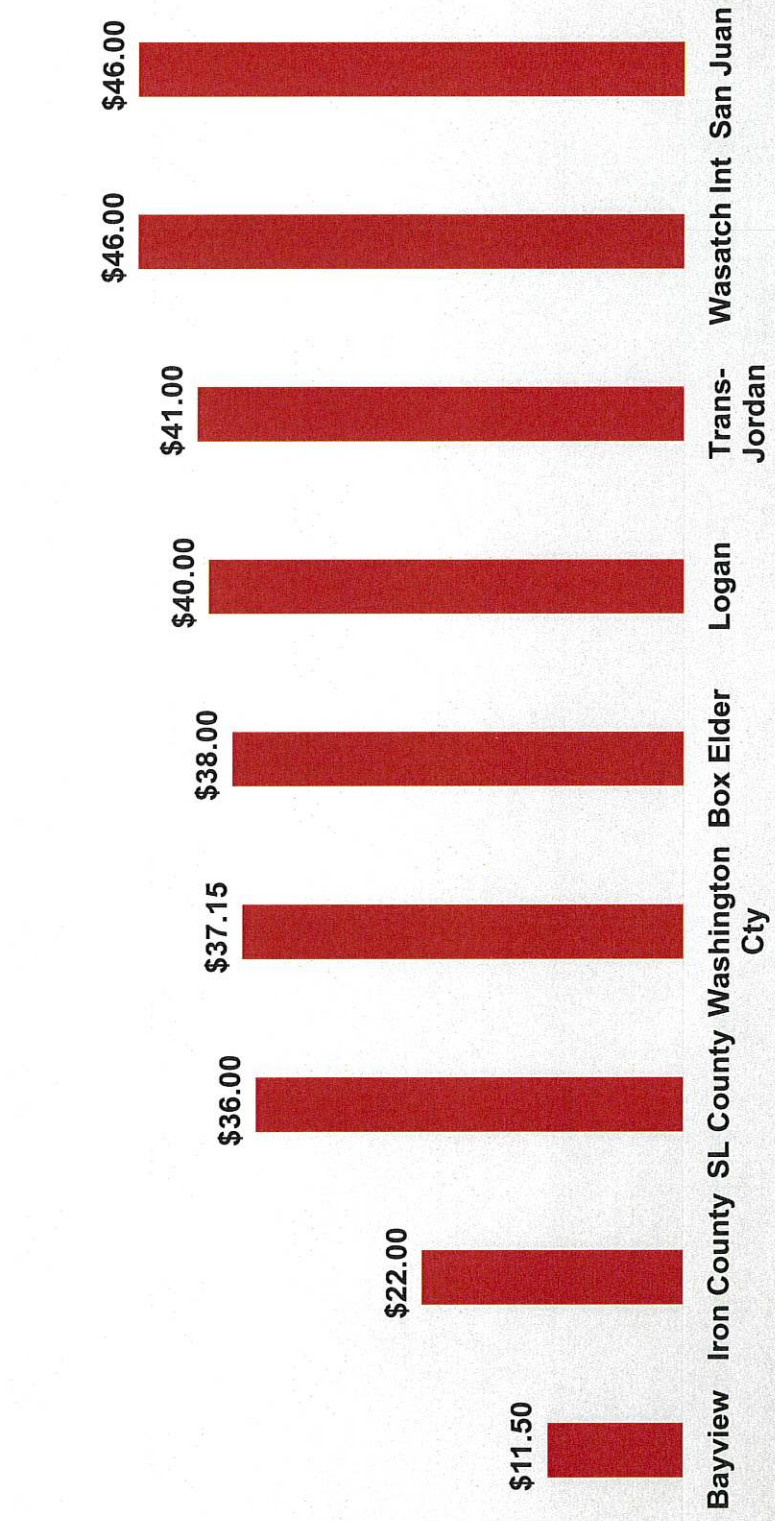




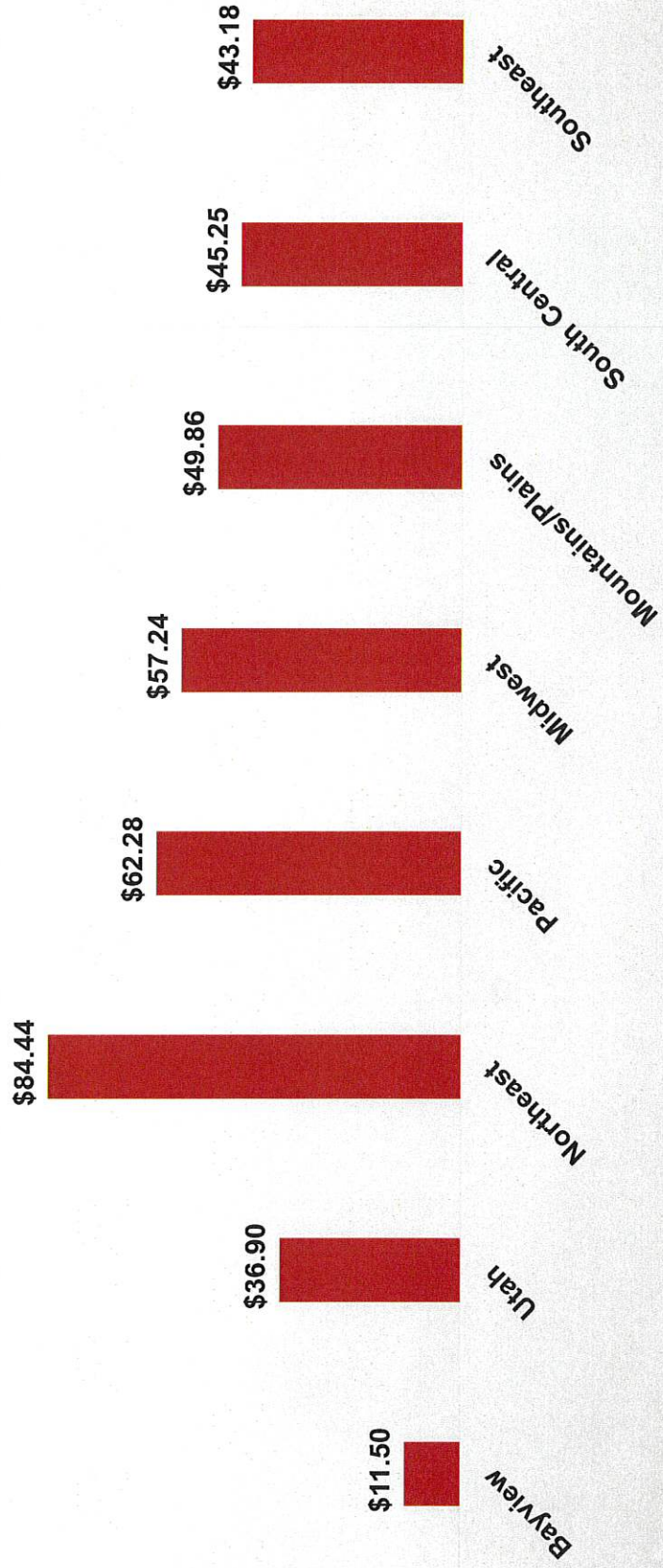
RESIDENTIAL CURBSIDE FEE HISTORY



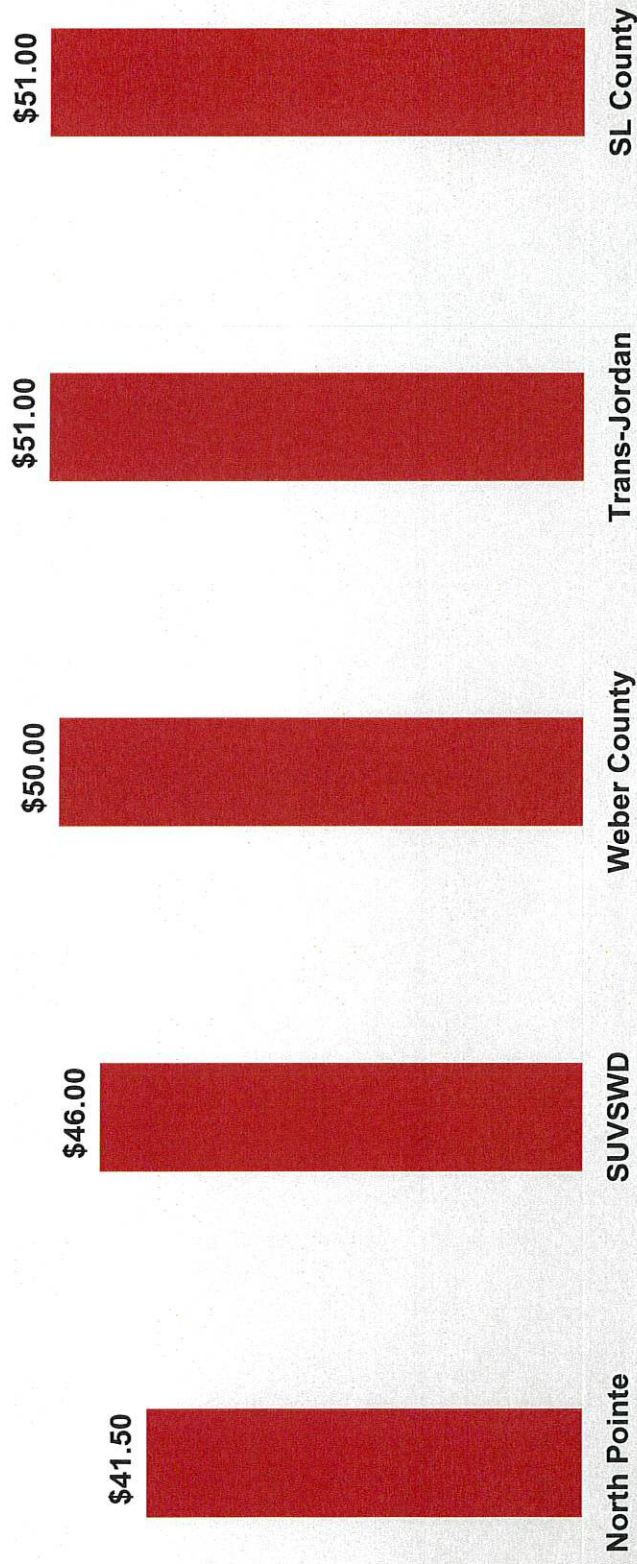
COMPARATIVE TIPPING FEES – UTAH LANDFILLS



COMPARATIVE TIPPING FEES – NATIONAL AVG LANDFILLS



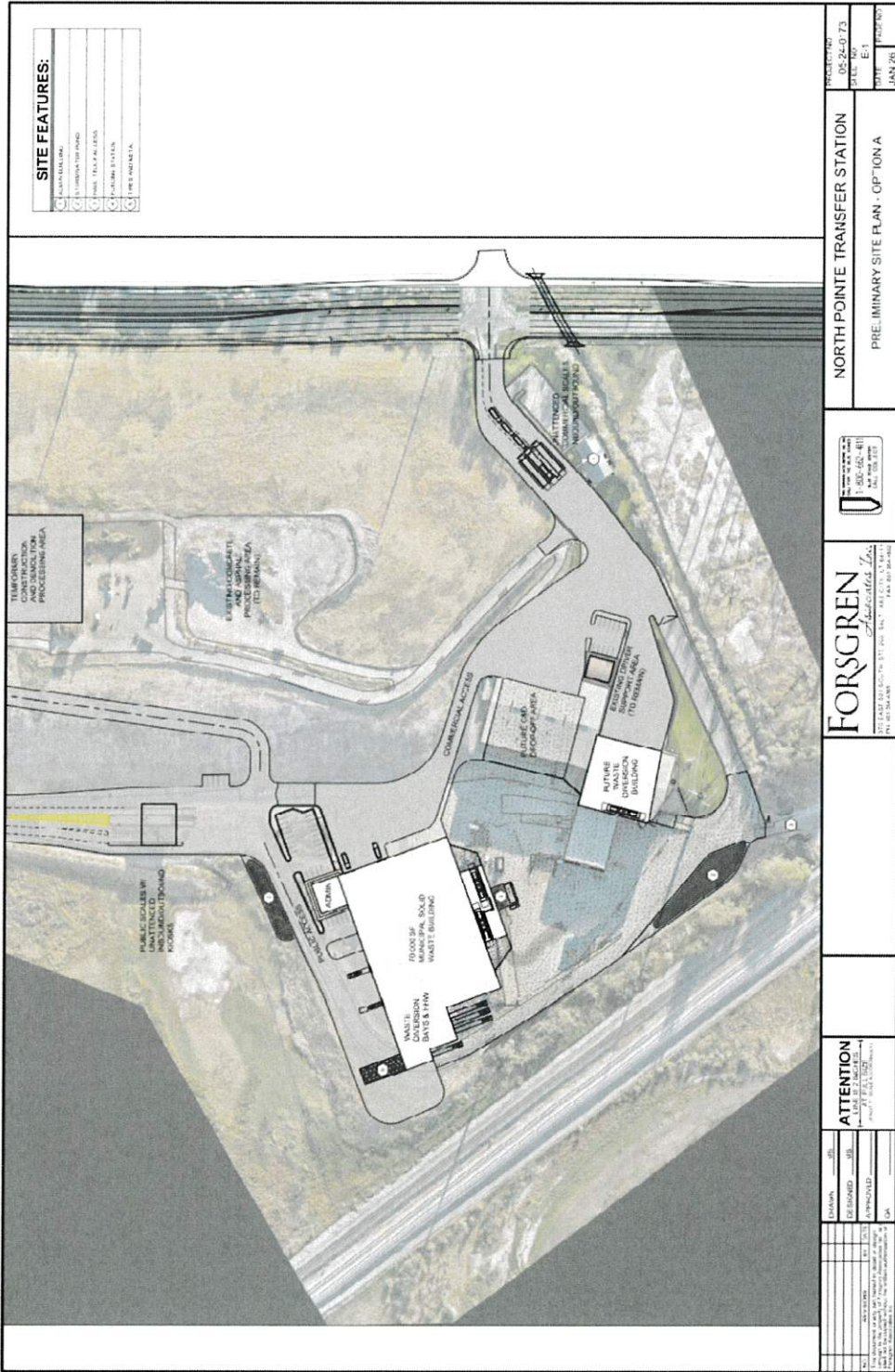
COMPARATIVE TIPPING FEES – UTAH TRANSFER STATIONS



WHAT IS OUR FUTURE?

- **SINCE 2021 – DISTRICT HAS BEEN LOOKING AT OPTIONS TO UPDATE/UPGRADE OUR TRANSFER STATION – OPTIONS INCLUDED**
 - **EXPANDING OUR CURRENT BUILDINGS**
 - **BUILDING NEW ON 40 ACRES OF DISTRICT OWNED PROPERTY JUST NORTH OF THE ANIMAL SHELTER**
 - **FINDING AN ADDITIONAL SITE ON WEST SIDE OF THE LAKE**
 - **BUILDING NEW ON CURRENT SITE**
- **DISTRICT IS MOVING FORWARD WITH BUILDING NEW BUILDING ON CURRENT SITE**

Proposed Site Plan



SITE FEATURES:

1	EXISTING ROAD
2	EXISTING SIDEWALK
3	EXISTING DRIVE
4	EXISTING UTILITY
5	EXISTING FENCE
6	EXISTING CURB
7	EXISTING PAVEMENT
8	EXISTING ASPHALT
9	EXISTING CONCRETE
10	EXISTING GRAVEL
11	EXISTING SAND
12	EXISTING DIRT
13	EXISTING VEGETATION
14	EXISTING TREES
15	EXISTING ROCKS
16	EXISTING Boulders
17	EXISTING SANDSTONE
18	EXISTING LIMESTONE
19	EXISTING SLATE
20	EXISTING SHALE
21	EXISTING GNEISS
22	EXISTING QUARTZITE
23	EXISTING MARBLE
24	EXISTING SOAPSTONE
25	EXISTING TALENTED SCALTS (WOLFGANGSPASS)

<p>ATTENTION</p> <p>FOR ALL CHANGES TO THIS PLAN, CONTACT THE ARCHITECT AT THE FOLLOWING PHONE NUMBER: (408) 434-4400</p>		<p>FORSGREN <i>architects, inc.</i></p> <p>377 EAST 30th AVENUE, SUITE 200, DENVER, COLORADO 80218 PH: (303) 733-4400</p>	<p>PROJECT: NORTH POINTE TRANSFER STATION DATE: 06/24/07 SCALE: 1/8" = 1'-0" DATE: JAN 26, 2007</p>
<p>PROJECT: NORTH POINTE TRANSFER STATION DATE: 06/24/07 SCALE: 1/8" = 1'-0" DATE: JAN 26, 2007</p>			

QUESTIONS?



The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/16/2026

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

BUDGET AMENDMENTS - FY 2026

June 16, 2026

		Current Budget	Adj. Budget	Actual
General Fund				
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)	(40,500.00)	(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	Contract Difference/Dispatch trending			
10-55-400	Fire Services	1,264,756.00	1,265,139.00	1,159,519.25
10-55-450	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
Golf Fund				
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
Class C Roads Fund				
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	(10,000.00)	(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:

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

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/16/2026

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

BACKGROUND AND FINDINGS:

Senate Bill 91 Local Government Officers Compensation Amendments from the 2024 legislative session 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	\$ -	\$ 1,800.00
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	\$ -
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:

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

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	June 16, 2026

SUBJECT:	Review and approve Cedar Hills Interim Budget for FY 2026-2027 and review of the Property Tax Impact Schedule
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	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 __



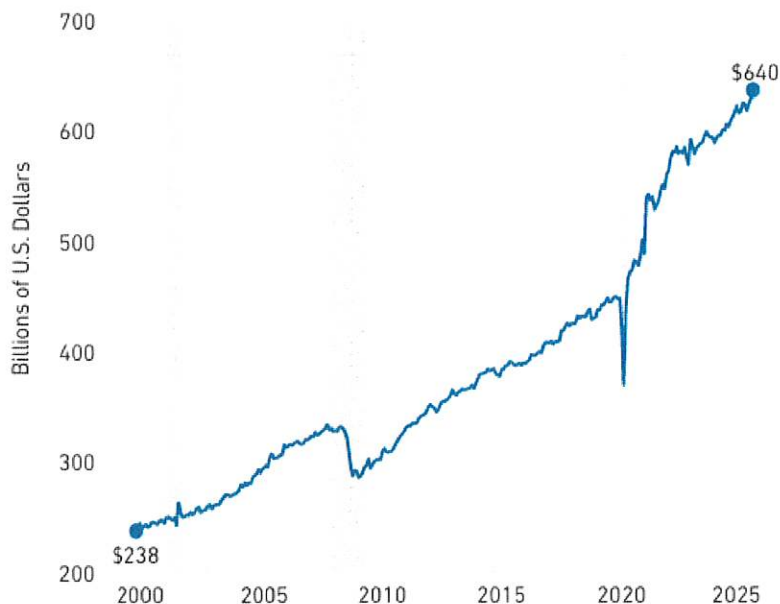
**INTERIM BUDGET
PRESENTATION
FISCAL YEAR
JULY 1, 2026 - JUNE 30, 2027**

Zions Bank June Economic Snapshot

U.S. Retail Sales: Retail Trade

Through February 2026

Retail trade continues to show growth in early 2026.

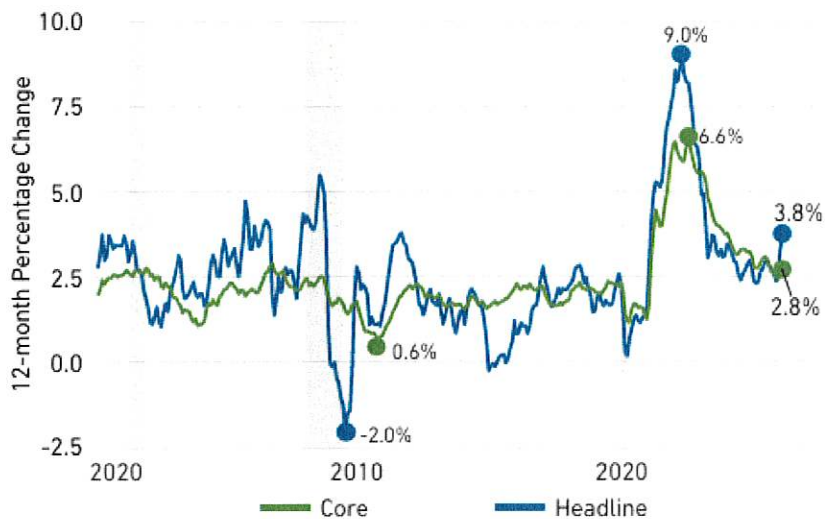


Source: U.S. Census Bureau

U.S. Inflation (Headline and Core CPI)

Through April 2026

Price pressures in April broaden beyond oil and gas increases.



Source: U.S. Bureau of Labor Statistics

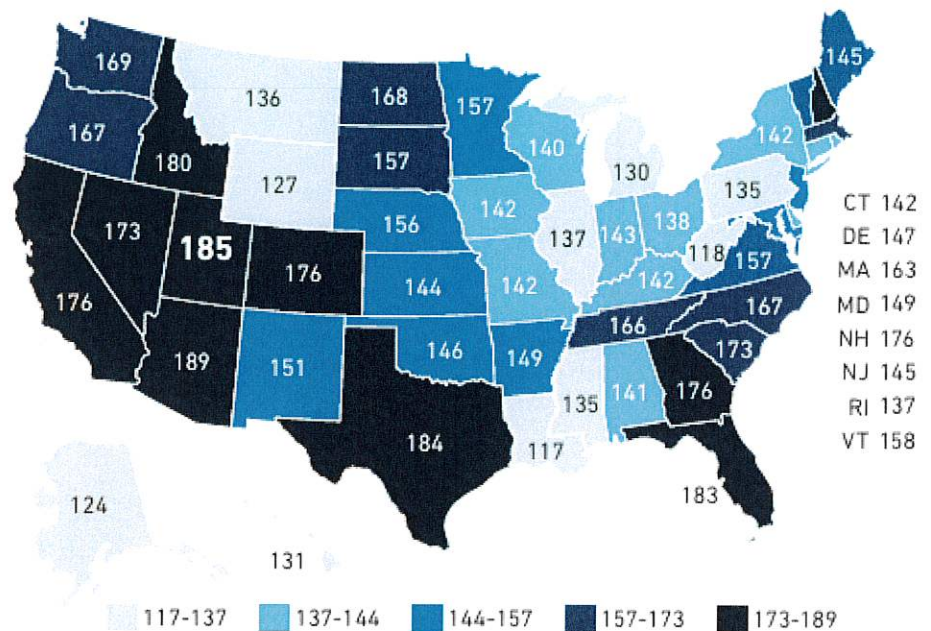
Zions Bank June Economic Snapshot

Current Economic Conditions

March 2026

Utah slips to ranking second in the nation.

“Due to rising oil and gas prices, Utah consumer sentiment pushes downward. The Utah labor market remains top of mind with job growth moderating. Unemployment currently remains at 3.8%— slightly lower than the national average.” - Robert Spendlove, Zions Bank Senior Economist

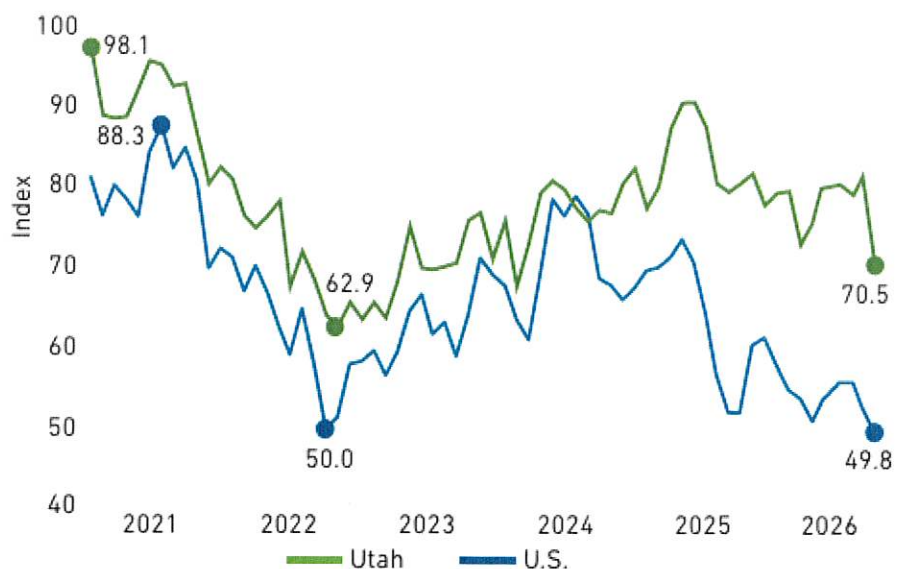


Source: Federal Reserve Bank of Philadelphia, State Coincident Indexes

Utah and U.S. Consumer Sentiment Index

Through April 2026

Utah consumer sentiment dropped 13.5% in April from March.



Source: University of Utah and University of Michigan

Cedar Hills QuickFacts, Demographics and Economic Indicators per Census.gov and Utah County

Land area: 2.73 miles

Population estimate 9,755

Median age: 28.2 years

Under 18: 33.2%

65+ years: 8.9%

Number of housing units: 2,543

Median value of housing units: \$681,824

In civilian labor force, total, percent of population age 16 years+, 2020-2024 65.1%

Cedar Hills Financial Condition and Economic Base Summarized Per Copilot/Fitch Ratings

Very strong financial health (AA+ rated)

Low debt and solid reserves

Consistently balanced budgets

Stable but modest long-term growth outlook

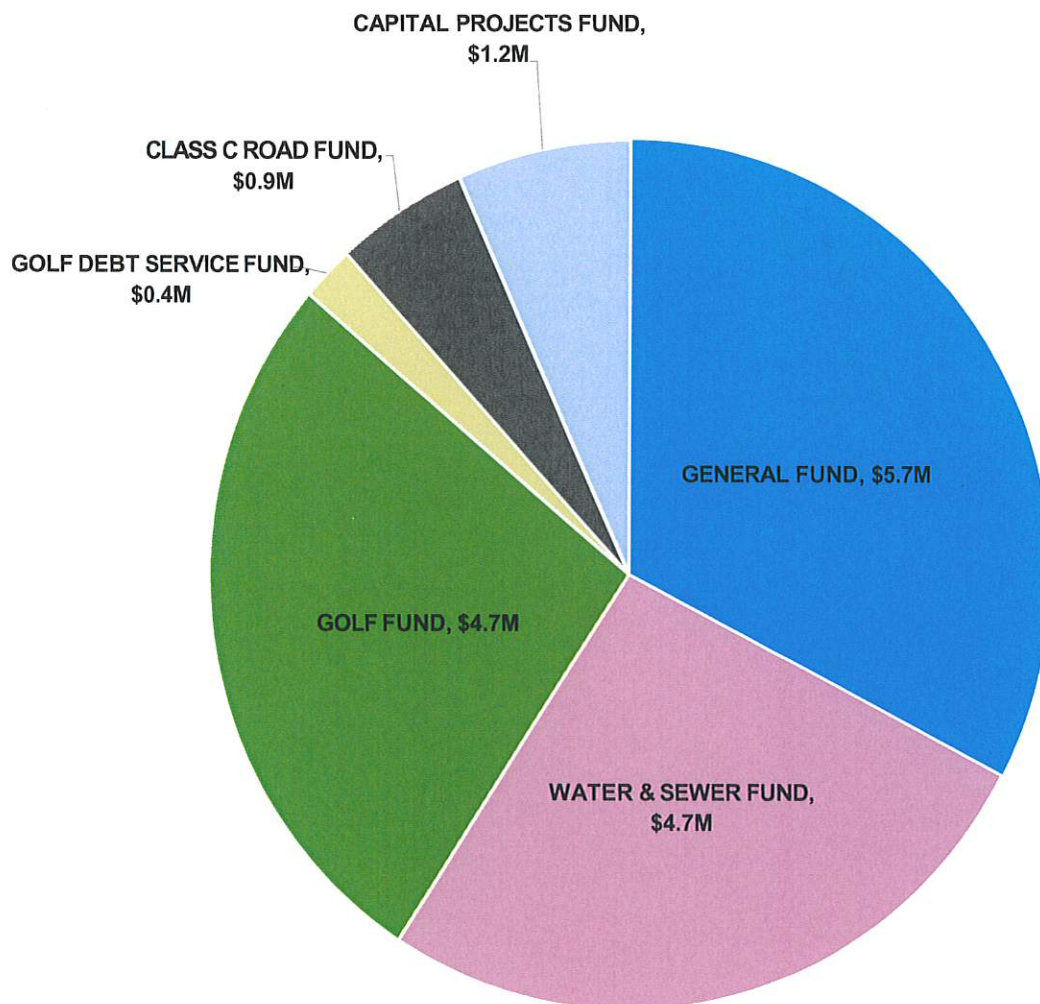
High median household income, roughly top 10% of all Utah cities below Highland, Alpine, and Park City, but slightly above Draper, Lehi, and South Jordan.

In practical terms: Cedar Hills is a well-managed, financially stable city with low risk and strong fiscal discipline, though like many small cities it must manage growth limits and rising costs carefully.

TOTAL CITY BUDGET

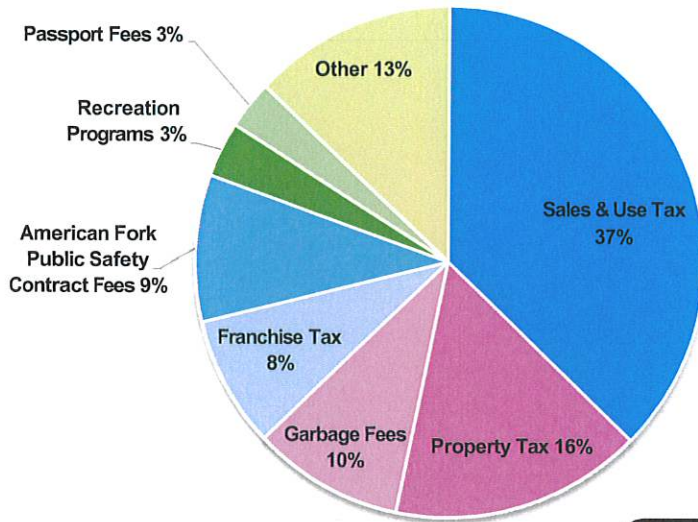
\$17.6M

Expenditures FY 2027

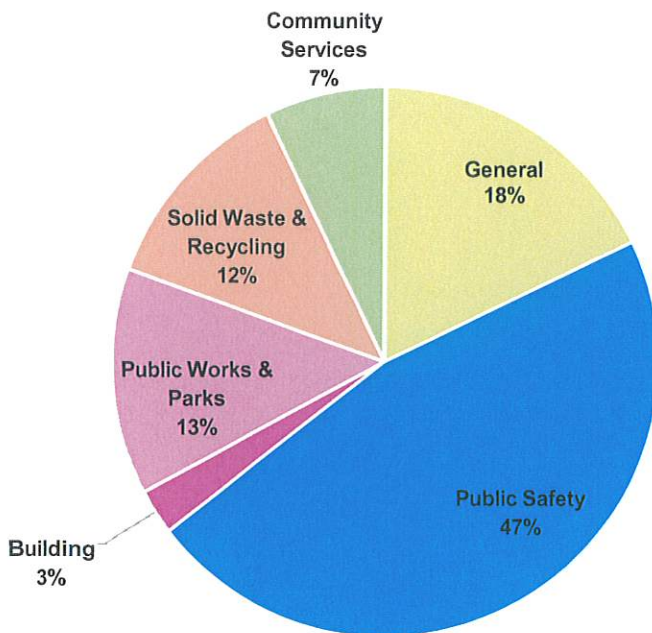


GENERAL FUND \$5.7M BUDGET

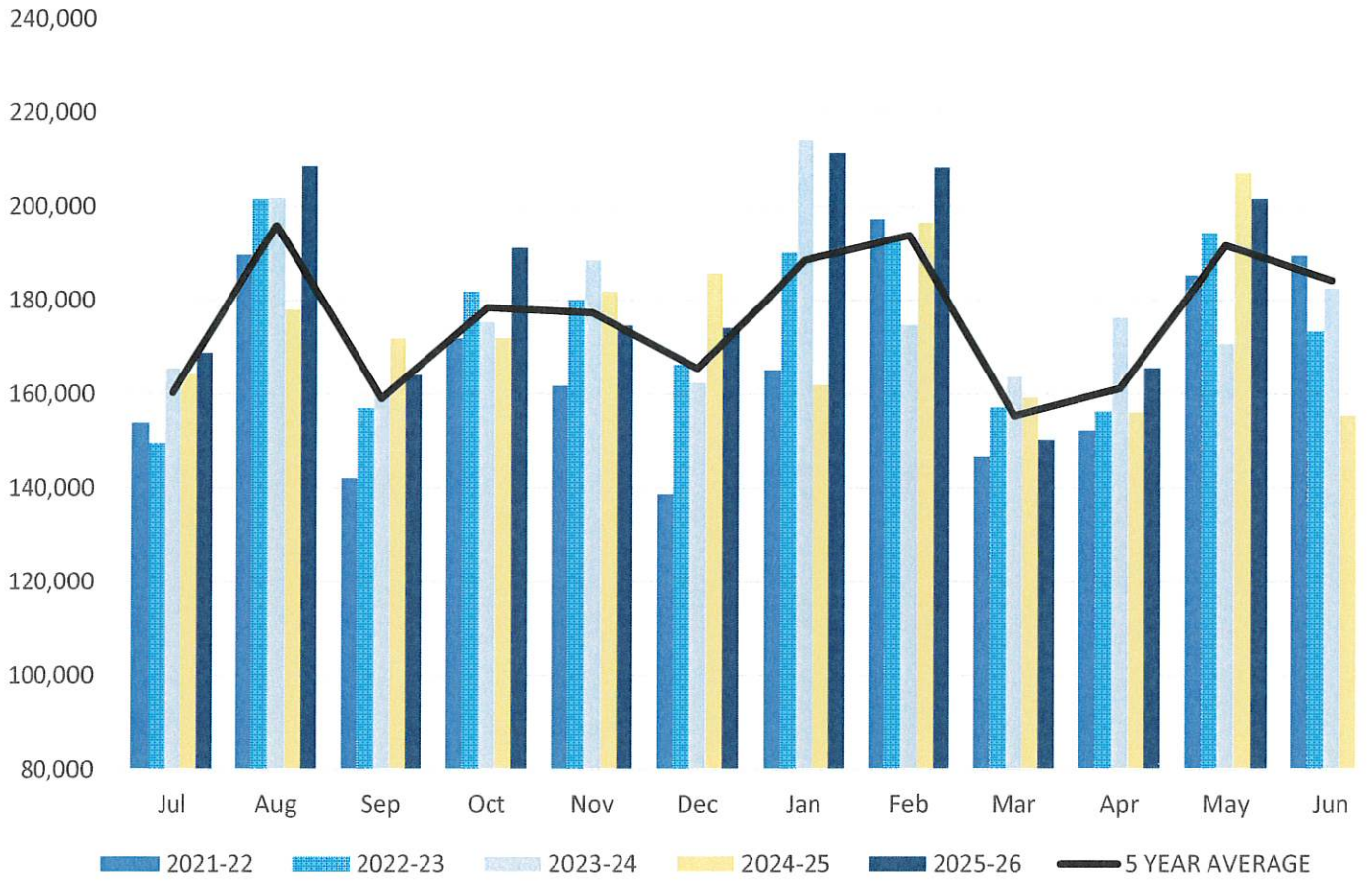
Revenues FY 2027



Expenditures FY 2027

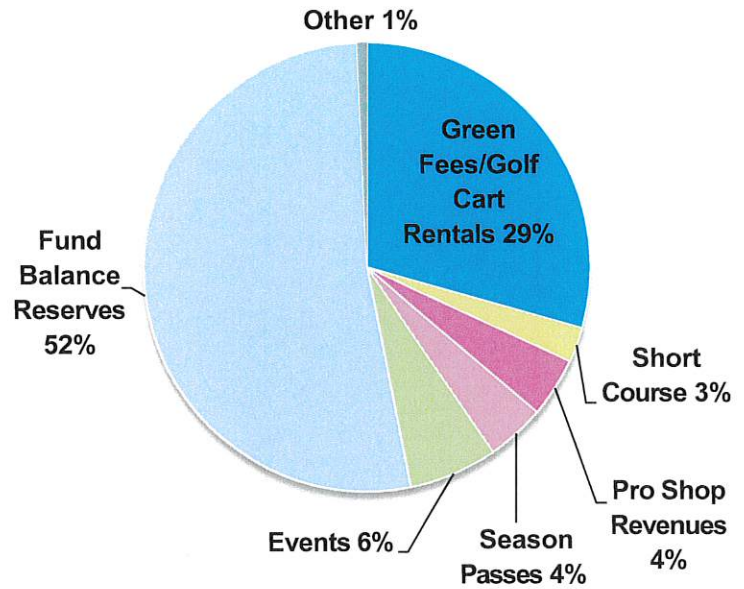


Monthly Sales & Use Tax Revenue

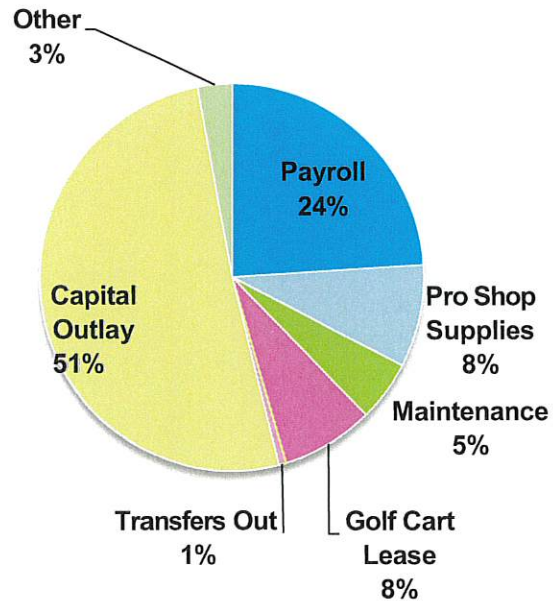


GOLF FUND BUDGET \$4.7M

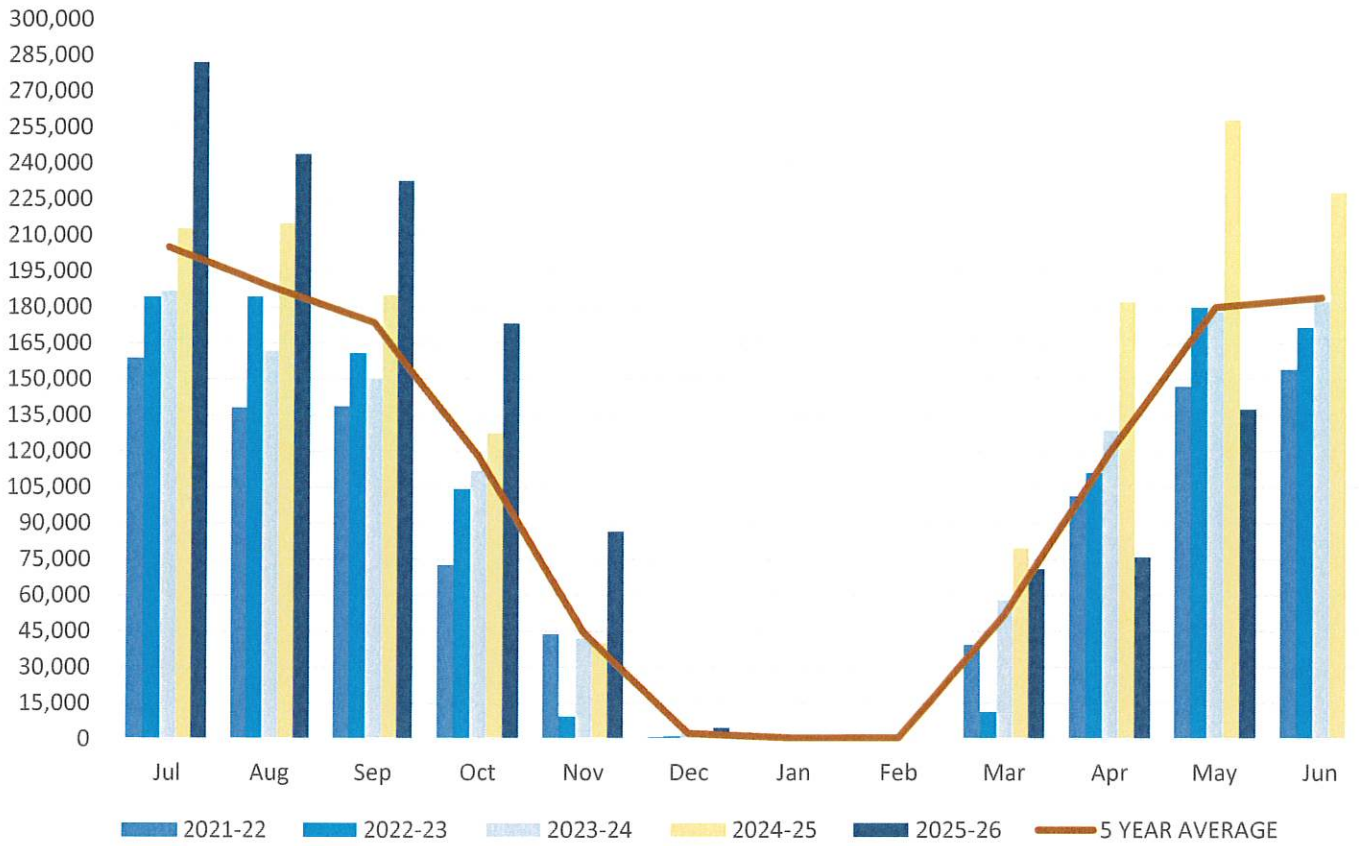
Revenues FY 2027



Expenditures FY 2027

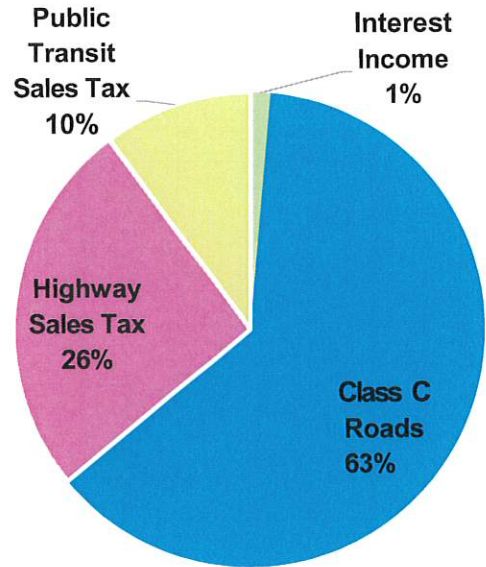


Monthly Revenue from Green Fees

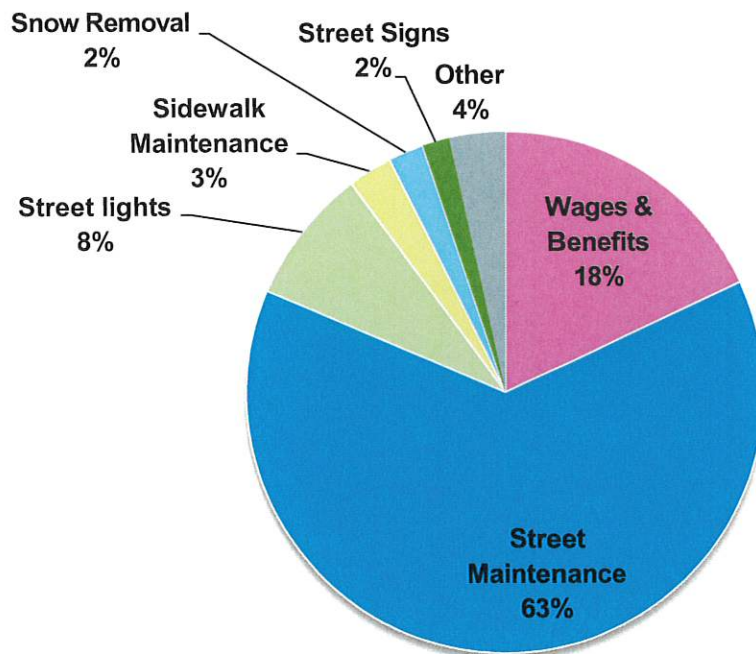


CLASS C ROADS FUND \$901K BUDGET

Revenues FY 2027



Expenditures FY 2027



STREET MAINTENANCE SUMMARY

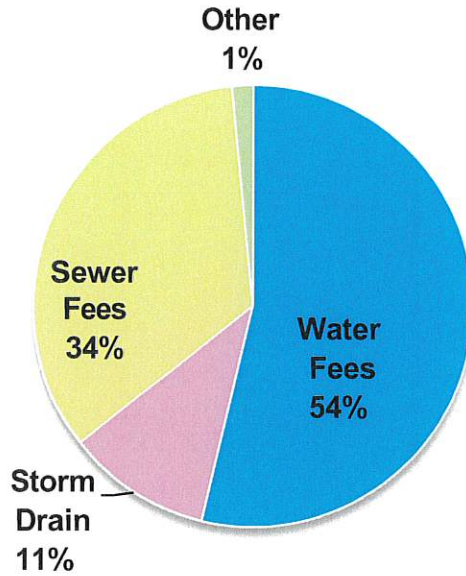


PLANNED STREET MAINTENANCE - 2027

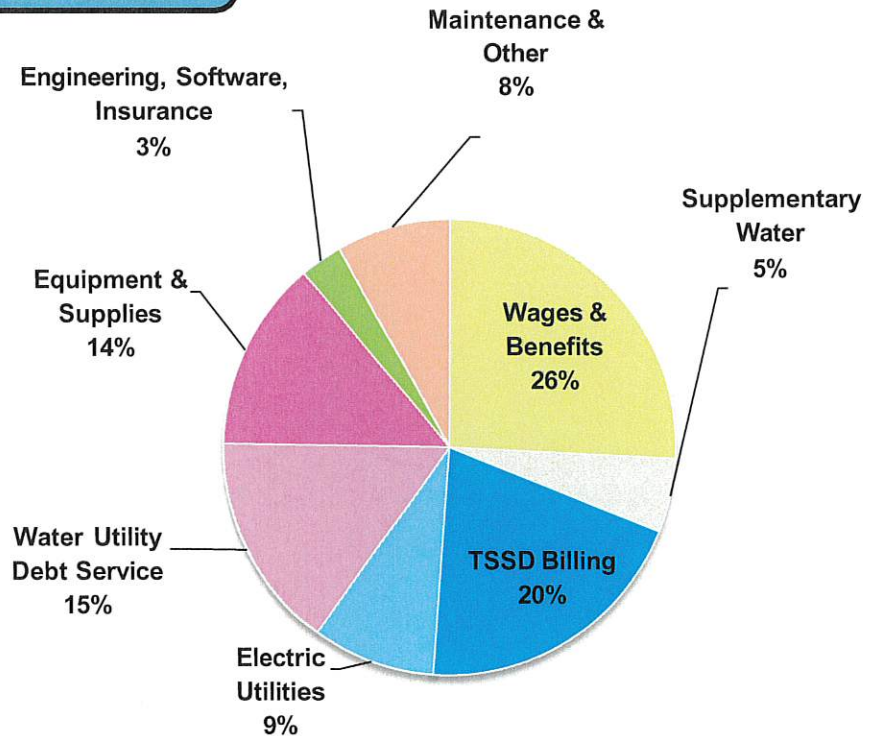
Cedar Hills Drive	Bonded matrix	Mountain View Circle	HA5 treatment
Morgan Blvd	Bonded matrix	Lakeview Dr	HA5 treatment
Sage Vista Lane	Bonded matrix	Manila Circle	HA5 treatment
Wedgewood Drive	Bonded matrix	Mulberry Dr	HA5 treatment
9880 N St	Bonded matrix	Manila Creek Drive	HA5 treatment
Oak Rd	HA5 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

WATER & SEWER FUND \$4.7M OUTFLOWS

Revenues FY 2027



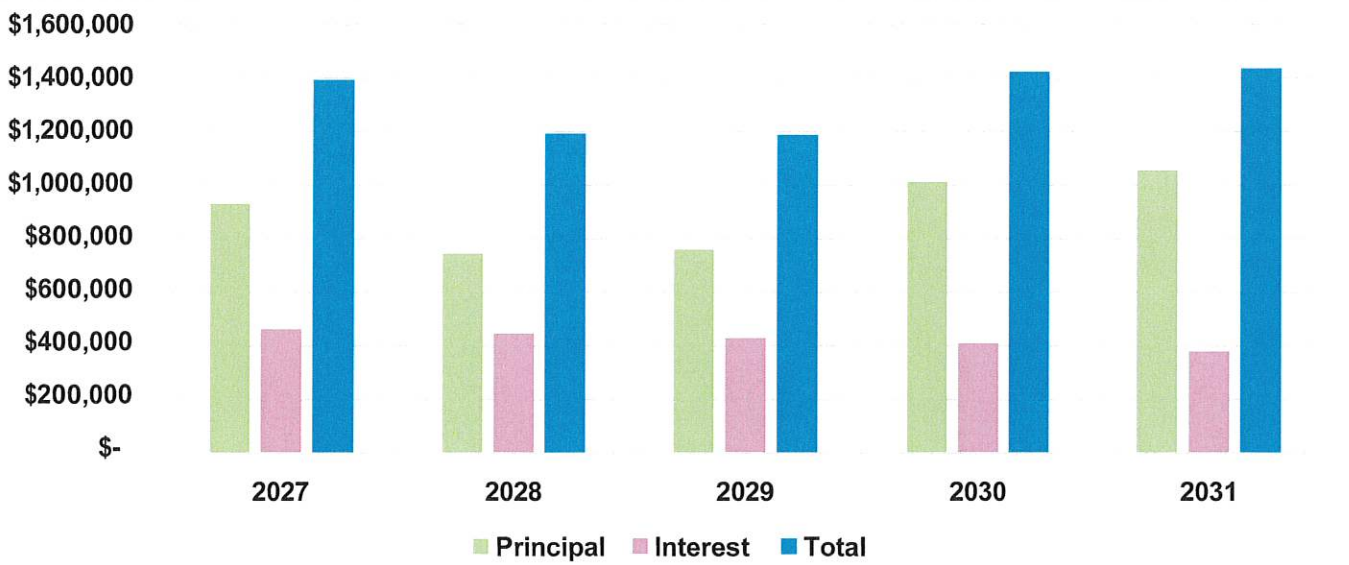
Cash Outflows FY 2027



DEBT SUMMARY

	DATE OF ISSUANCE	TOTAL AMOUNT	BALANCE AS OF 7/1/2026	CURRENT YEAR PAYMENTS	PAYOFF DATE
General Obligation Bonds					
Golf Course	12/20/2012	\$ 5,570,000	\$ 3,105,000	\$ 280,000	2/1/2035
Sales Tax Revenue Bonds					
Golf Course	3/12/2026	4,628,000	4,628,000	90,000	3/1/2056
Utility Revenue Bonds					
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
TOTAL		\$ 19,147,000	\$ 13,504,000	\$ 916,000	

	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
Total	\$ 1,391,645	\$ 1,191,627	\$ 1,187,327	\$ 1,421,607	\$ 1,434,828



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
Tax Revenue			
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
	3,472,257	3,518,000	3,645,000
Licenses & Permits Revenue			
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
	165,737	170,000	159,000
Intergovernmental Revenue			
District/County/State Court Split	13,584	13,000	13,000
	13,584	13,000	13,000
Charges for Services Revenue			
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
	1,200,147	1,257,000	1,479,540
Recreation & Culture Revenue			
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
	296,603	312,500	323,700
Miscellaneous Revenues			
Interest Income	46,942	40,000	35,000
Other Income	61,958	33,000	33,000
	161,936	73,000	68,000
Transfers & Use of Fund Balance			
Transfer in from Capital Projects Fund	27,000	18,000	18,000
Transfer in from Golf Fund	-	40,000	30,000
	27,000	58,000	48,000
TOTAL GENERAL FUND REVENUES & TRANSFERS	\$ 5,337,263	\$ 5,401,500	\$ 5,736,240

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GENERAL FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
General Government Expenditures			
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
	341,056	358,021	533,321
Mayor & Council Expenditures			
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
	87,699	95,832	99,839
Administrative Services Expenditures			
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
	306,976	318,562	329,811
Recorder Expenditures			
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	-	-	-
	97,974	107,671	109,826

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GENERAL FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Finance Expenditures			
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
	201,226	218,336	218,337
Public Safety Expenditures			
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
	2,266,877	2,403,961	2,519,988
Building & Zoning Expenditures			
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
	134,971	155,427	145,255
Public Works Expenditures			
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
	115,301	137,927	139,116

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GENERAL FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Solid Waste Expenditures			
Garbage	\$ 447,141	\$ 460,000	\$ 497,600
Recycling	173,822	162,000	171,720
Bad Debt	588	1,000	1,000
	621,551	623,000	670,320
Parks Expenditures			
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
	479,357	547,957	581,147
Community Services			
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
	370,314	379,157	385,280
Other Uses of Funds			
Transfer to Capital Projects Fund	-	650,000	-
Transfer to Golf Debt Service Fund	-	50,000	-
	-	700,000	-
TOTAL GENERAL FUND EXPENDITURES	\$ 5,023,302	\$ 6,045,851	\$ 5,732,240

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GOLF FUND REVENUES/SOURCES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Golf Fund Revenues/Sources			
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
TOTAL GOLF FUND REVENUES/SOURCES	2,441,668	7,115,126	4,763,500

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GOLF FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Golf Expenses			
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
TOTAL GOLF FUND EXPENDITURES	\$ 1,884,393	\$ 4,574,699	\$ 4,744,026

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	
Highway Sales	183,101	183,000	
Tax Distribution			
Public Transit	73,740	72,000	
Sales Tax			
Interest Income	28,878	10,000	
Other Income	2,300	-	
Total Fund Revenues	\$ 745,660	\$ 742,000	\$ 709,000

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
TOTAL FUND EXPENDITURES	\$ 725,074	\$ 738,674	\$ 900,540

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GOLF DEBT SERVICE FUND REVENUES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Debt Service Revenues			
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	-	-
TOTAL GOLF DEBT SERVICE FUND REVENUES	\$ 349,953	\$ 395,800	\$ 292,500

GOLF DEBT SERVICE FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Debt Service Expenses			
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
TOTAL GOLF DEBT SERVICE FUND EXPENDITURES	\$ 363,745	\$ 363,245	\$ 362,645

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

CAPITAL PROJECTS FUND REVENUES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Capital Project's Fund Revenues & Other Financing Sources			
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>
Capital Project's Fund Transfers			
Transfers in from General Fund	-	650,000	-
	<u>-</u>	<u>650,000</u>	<u>-</u>
TOTAL CAPITAL PROJECTS FUND REVENUES & TRANSFERS	\$ 186,236	\$ 809,000	\$ 128,000

CAPITAL PROJECTS FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Street Projects			
Harvey Blvd Widening	74,155	200,000	200,000
	<u>74,155</u>	<u>200,000</u>	<u>200,000</u>
Park Projects			
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>
Miscellaneous Projects			
Building Renewal	25,187	1,200,000	700,000
	<u>25,187</u>	<u>1,200,000</u>	<u>700,000</u>
Transfers Out			
To the General Fund	27,000	18,000	18,000
	<u>27,000</u>	<u>18,000</u>	<u>18,000</u>
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	\$ 219,331	\$ 1,678,000	\$ 1,168,000

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

WATER & SEWER FUND REVENUES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Storm Drain Revenues			
Storm Drain - Residents	\$ 507,510	\$ 500,000	\$ 500,000
Land Disturbance Fees	-	500	500
	507,510	500,500	500,500
Water Revenues			
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
	2,561,498	2,761,969	2,523,969
Sewer Revenues			
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
	1,460,256	1,526,076	1,594,295
Miscellaneous Revenues			
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
	280,640	75,750	75,750
TOTAL WATER & SEWER FUND REVENUES	\$ 4,809,904	\$ 4,864,295	\$ 4,694,514

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

WATER & SEWER FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Storm Drain Expenditures			
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
	\$ 505,808	\$ 517,436	\$ 545,336
Water Expenditures			
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
	\$ 2,533,327	\$ 2,778,315	\$ 2,772,933

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

WATER & SEWER FUND EXPENDITURES	2024 ACTUAL	2025 PROJECTED	2026 BUDGET
Sewer Expenditures			
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
	\$ 1,293,042	\$ 1,287,883	\$ 1,353,778
TOTAL WATER & SEWER FUND EXPENDITURES	\$ 4,332,177	\$ 4,583,633	\$ 4,672,046

APPROVED BUDGET FISCAL YEAR FY 2026-2027 continued

MOTOR POOL FUND REVENUES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Transfers			
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
TOTAL MOTOR POOL FUND REVENUES	\$ 283,549	\$ 269,909	\$ 275,330

MOTOR POOL FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Vehicle Expenses			
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
	99,344	95,600	95,600
Equipment Expenses			
Rent Expense	20,223	21,000	21,000
Depreciation Expense	134,876	153,309	158,730
	155,099	174,309	179,730
TOTAL MOTOR POOL FUND EXPENDITURES	\$ 254,442	\$ 269,909	\$ 275,330

Budget FY2026-2027 Highlights

Interim operational 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 \$700k.
- 3) Road maintenance treatments \$570k
- 4) Golf simulator improvements \$300k
- 5) Park playground replacement \$250k
- 6) Harvey Boulevard widening project with Pleasant Grove and Mountainland Association of Governments (MAG) contributions \$200k
- 7) Vehicle replacement for fleet vehicles \$90k

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.



CITY OF CEDAR HILLS, UTAH

INTERIM BUDGET

FISCAL YEAR JULY 1, 2026-JUNE 30, 2027



City of Cedar Hills





VOTING PRECINCT MAP

25CH01

25CH02

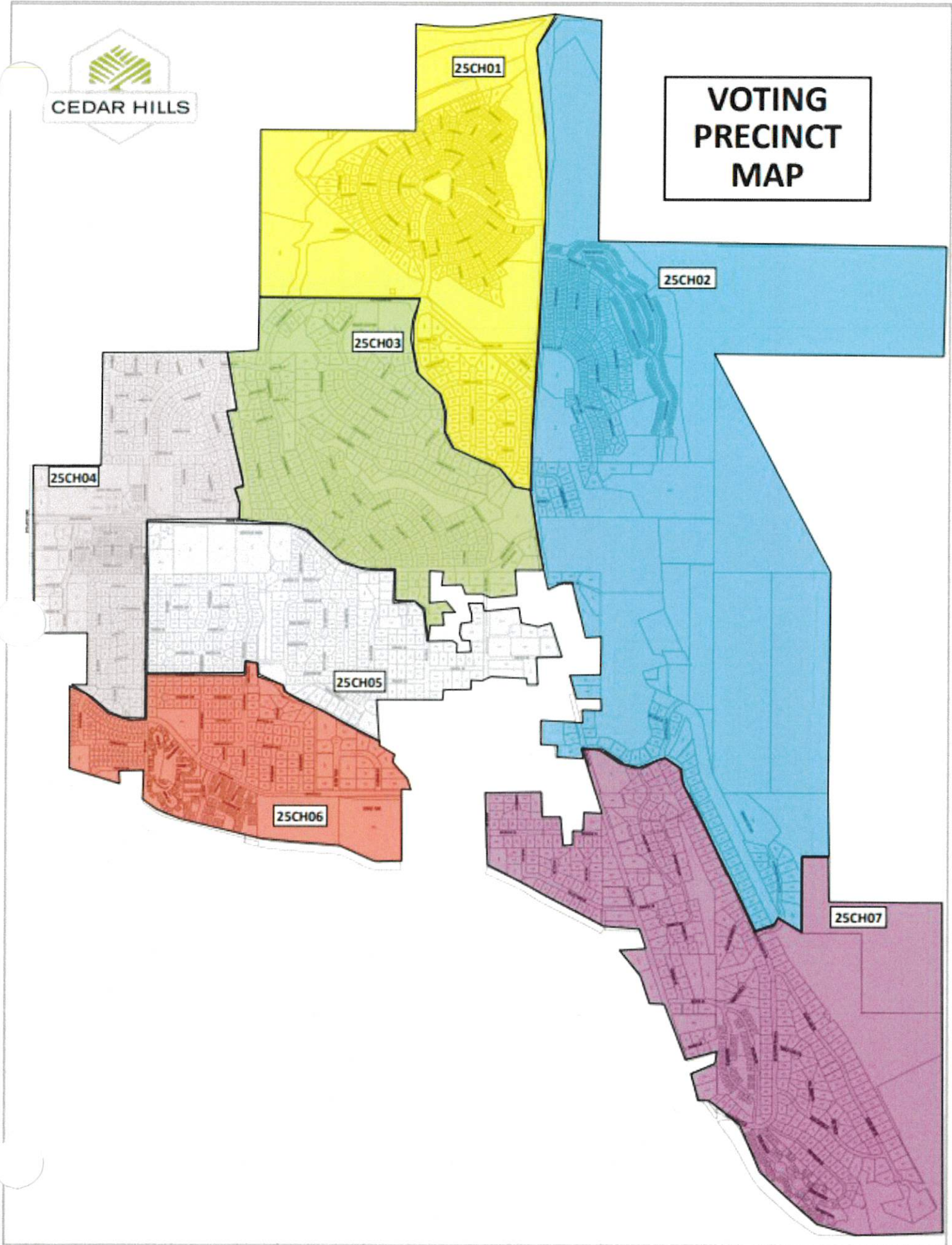
25CH03

25CH04

25CH05

25CH06

25CH07



Mayor & City Council

Mayor



City Council Members



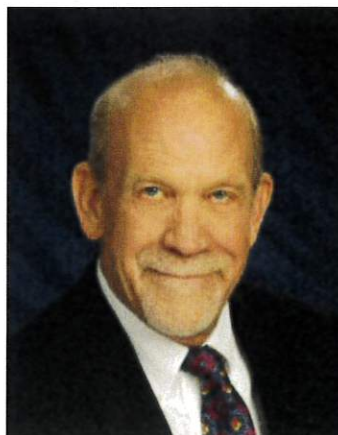
Mike Geddes



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

FISCAL YEAR 2027 APPROVED BUDGET SUMMARY

OVERVIEW

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CONTENTS

Honorable Mayor, City Council Members, and Citizens,

City Administration is pleased to present the interim budget for the 2026–2027 fiscal year for the City of Cedar Hills. This budget has been designed to maintain the city’s essential services while addressing a significant fiscal challenge: the continued and accelerating cost of providing public safety services to our residents. Cedar Hills remains unique in Utah County in that it is largely built-out, which limits traditional revenue growth and requires careful stewardship of both existing revenues and reserves. As in prior years, the budget process began with department heads presenting priorities to the City Council, followed by discussion of capital projects, staffing levels, and long-range financial projections.

The fiscal year 2026–2027 budget proposes a property tax increase of \$150,000 above the certified levy amount. This increase is directly and specifically tied to the rising cost of public safety services provided under contract with American Fork Fire and Rescue and American Fork Police. Fire and police services combined are budgeted at \$2,432,000 in FY2027; an increase of \$122,411 over the prior year and a near-doubling of costs over the past three years. These costs reflect the real increases in personnel, training, compliance, equipment, and vehicles that American Fork incurs in providing these services. The City has budgeted to pay a portion of these costs through the American Fork Public Safety Contract Fee, projected at \$534,000 in FY2027, but that mechanism alone cannot close the gap. Without the proposed property tax adjustment, the city would face a material drawdown of fund reserves or a reduction in service levels.

Staff compensation has been budgeted at a combined COLA of 2.6% and performance increase of 2%, reflecting the city’s commitment to retaining a skilled and professional workforce. Both sales and use tax revenues are projected at \$2,138,000, reflecting modest softening consistent with limited growth in Cedar Hills’ residential and commercial base. Franchise tax increases slightly to \$477,000. Garbage and recycling fees increase by approximately \$32,000 to offset pass-through costs from the solid waste contract, and the Golf Fund will contribute a \$30,000 operating transfer to help support General Fund operations.

The biggest expenditure changes beyond public safety are in the General Government category, where a \$10,000 increase in utilities and modest increases in insurance and professional services reflect inflationary pressures. Parks expenditures increase from \$547,957 to \$581,147, driven by part-time wages, benefits, tree pruning, and park maintenance as the city maintains its commitment to preserving parks, trails, and open space. Solid waste expenditures increase \$623,000 to \$670,320, consistent with contract obligations. As a general principle, staff has worked to minimize costs in every discretionary area, recognizing the responsibility to spend public funds with care and transparency. City staff costs continue to represent less than 30% of the total city budget.

During Fiscal Year 2027, Cedar Hills will undertake two significant capital investments. The first is the continued renovation of the public safety building, with \$700,000 budgeted from Capital Projects Fund reserves for a new city office building. This building has been unoccupied for two years since the transition of public safety operations to the new American Fork fire station. This renovation will return it to active civic use, even including a multi-purpose room that can be used for community meetings, classes, recreation, youth groups, and other activities. The second major project is the renovation of the Mesquite Park play area, with \$250,000 budgeted through a combination of Capital Projects Fund reserves and a County TRCC grant. Many play structures across the city have reached the end of their useful life, and staff will design a replacement that fits within the current footprint while serving a broad age range of children. Additionally, the Harvey Boulevard widening project continues with \$200,000 in FY2027 funding in partnership with Pleasant Grove and the Mountainland Association of Governments (MAG).

The Golf Fund continues to make substantial investments in the course. The FY2027 budget appropriates \$2,400,000 for golf course renovation, primarily irrigation system replacement, funded through bonding and a drawdown of fund balance. A \$300,000 golf simulator project is also planned. These investments are expected to sustain and grow the course’s competitive position and help reduce the Golf General Obligation Bond levy in future years. The Class C Roads Fund appropriates \$570,000 for street maintenance treatments across a significant number of city streets, addressing a critical infrastructure maintenance backlog. The Water, Sewer, and Storm Drain Fund needs to rebuild cash reserves after purchasing a new vacuum truck, deepening Harvey Well, meter improvements, and replacing the water main on Cedar Hills drive the last couple of years.

Conclusion

Cedar Hills enters FY2027 from a position of financial stability, but with clear pressures that require honest and direct action. The proposed property tax increase is a necessary response to public safety costs that are growing faster than the city's revenue base. In every other area of the budget, staff and the City Council have worked to hold the line, and the overall budget reflects that discipline. Looking ahead, the city will continue to evaluate the long-term sustainability of public safety service arrangements, the trajectory of the Golf Fund's capital investment program, and the need for ongoing reinvestment in aging infrastructure. As sustained inflation continues to be a concern for future financial sustainability, staff will diligently work to manage the public's money in a transparent and fiscally responsible fashion.

The City of Cedar Hills upholds the highest standards of financial management and is committed to transparency in all budget decisions. Thank you to the Mayor, City Council, and residents for their engagement throughout this process, and to 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.

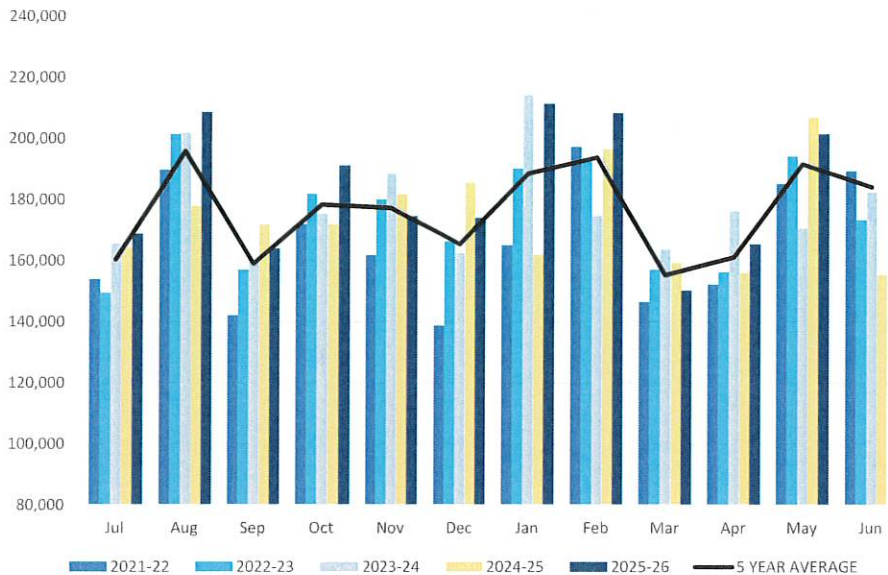
Interim budget highlights

- 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.

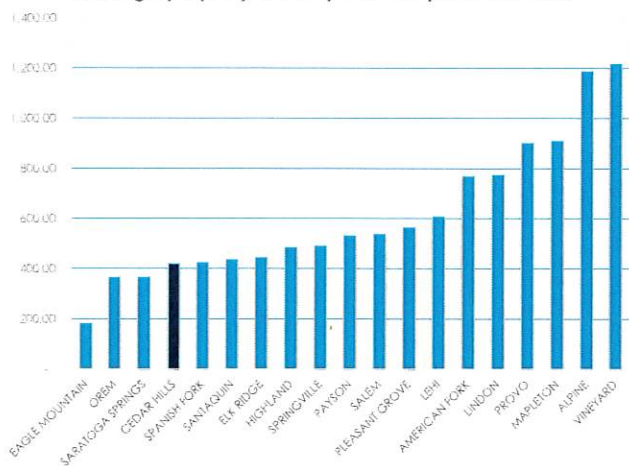
Capital improvements and equipment highlights

- 1) Golf course renovation \$2.3 million
- 2) City center multipurpose room and offices \$700k.

Monthly Sales & Use Tax Revenue



Average property tax levy amount per household

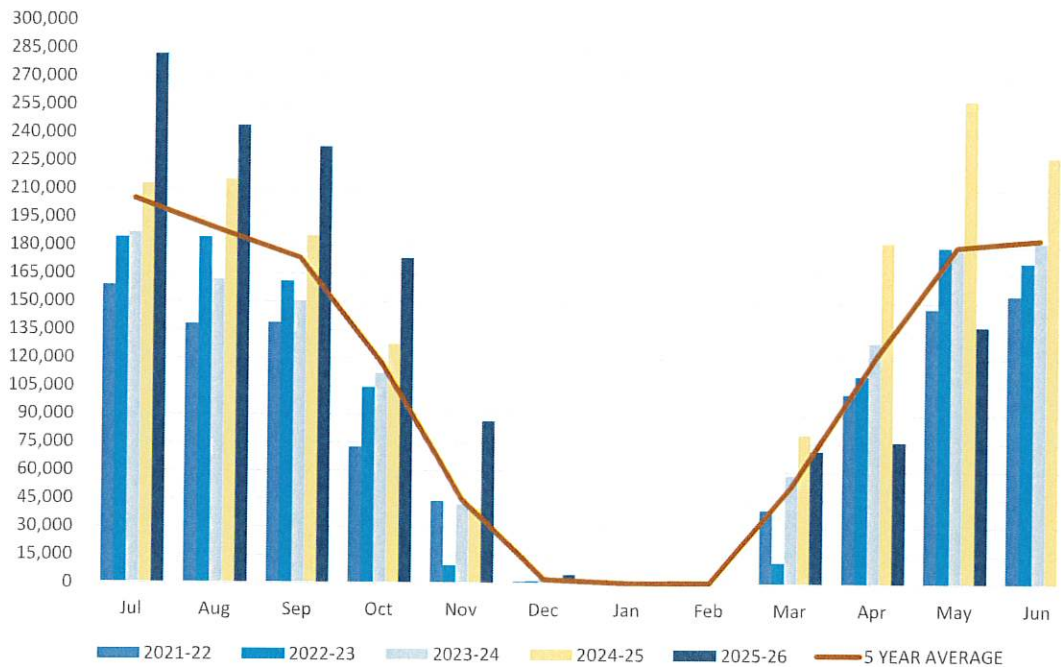


- 3) Road maintenance treatments \$570k
- 4) Golf simulator \$300k
- 5) Park playground replacement \$250k
- 6) Harvey Boulevard widening project with Pleasant Grove and Mountainland Association of Governments (MAG) contributions \$200k
- 7) Vehicle replacement for fleet vehicles \$90k

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 safety. Golf demand in recent years has continued to grow de-

Monthly Revenue from Green Fees



spite 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.

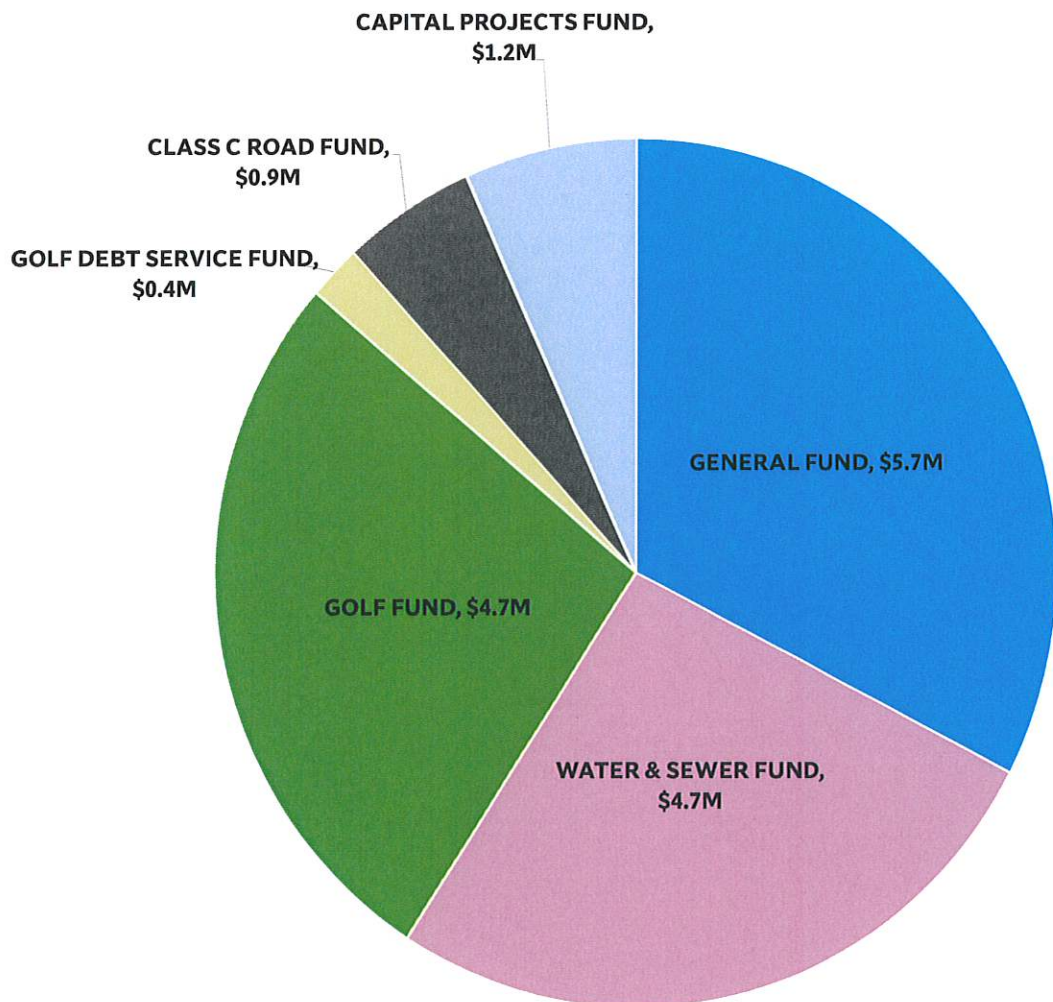
Sincerely,

Charl Louw
Finance Director

TOTAL CITY BUDGET

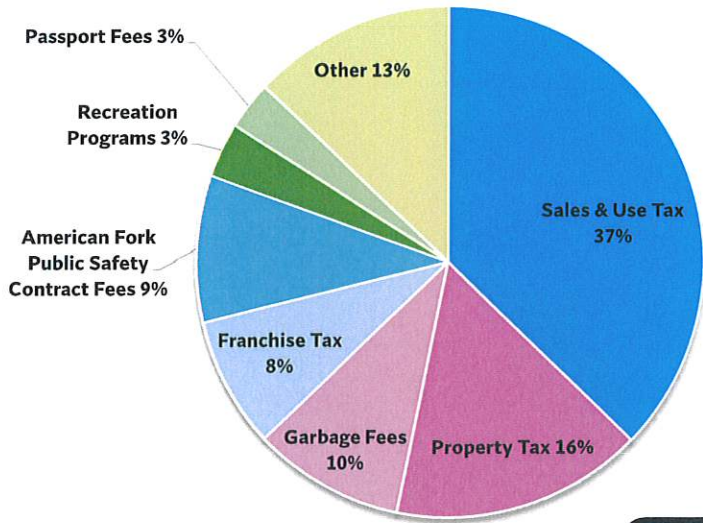
\$17.6M

Expenditures FY 2027

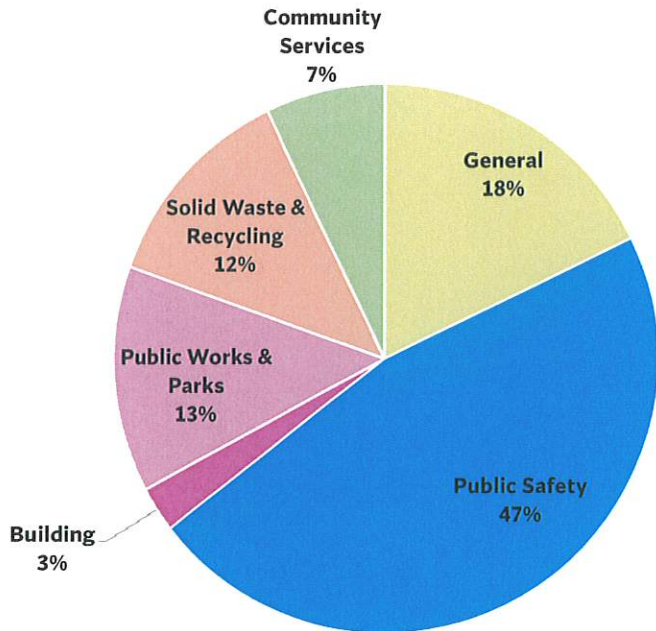


GENERAL FUND \$5.7M BUDGET

Revenues FY 2027

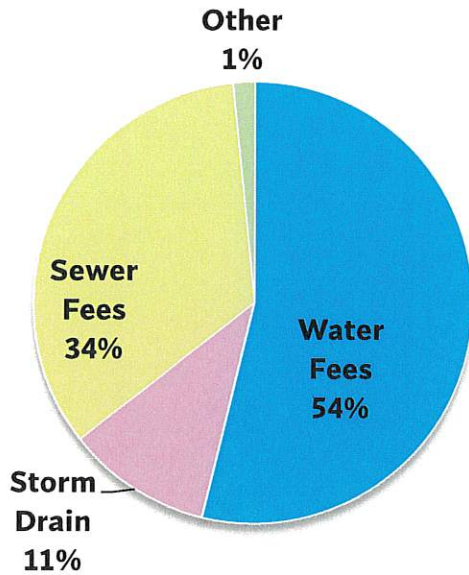


Expenditures FY 2027

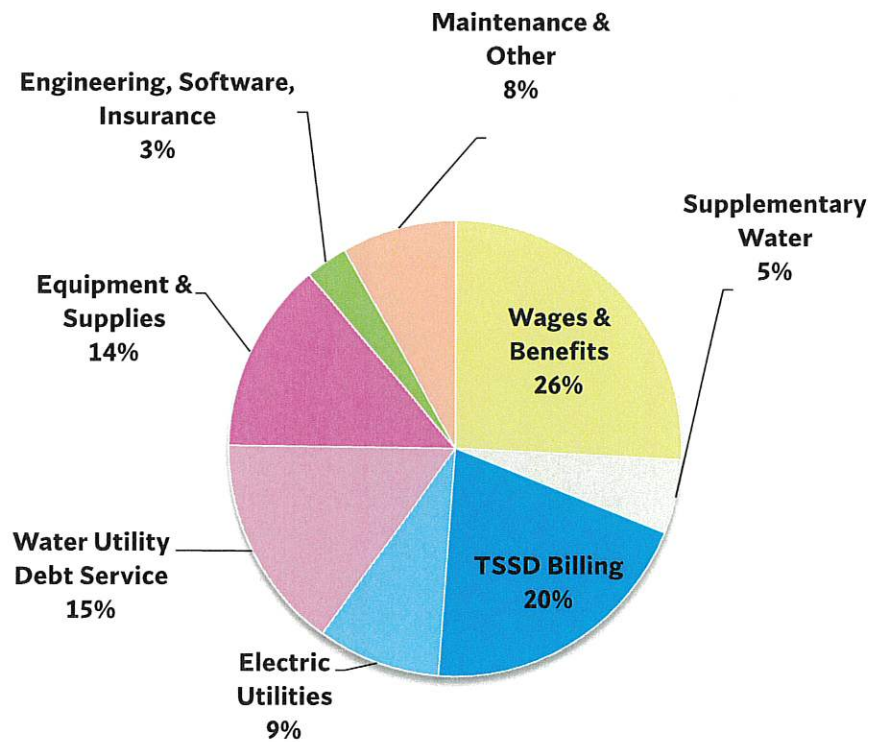


WATER & SEWER FUND \$4.7M OUTFLOWS

Revenues FY 2027

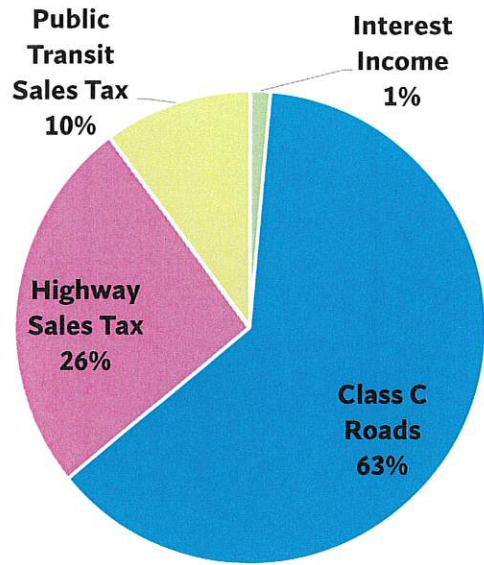


Cash Outflows FY 2027

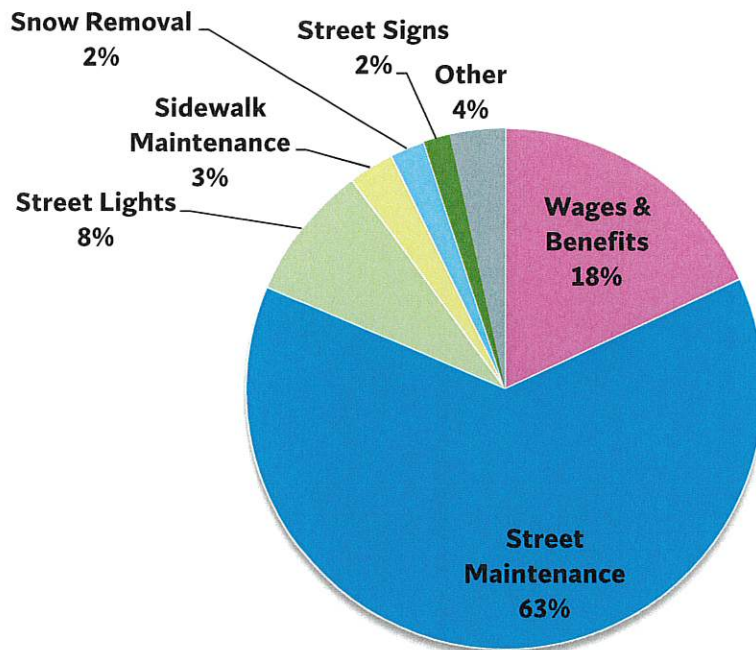


CLASS C ROADS FUND \$901K BUDGET

Revenues FY 2027

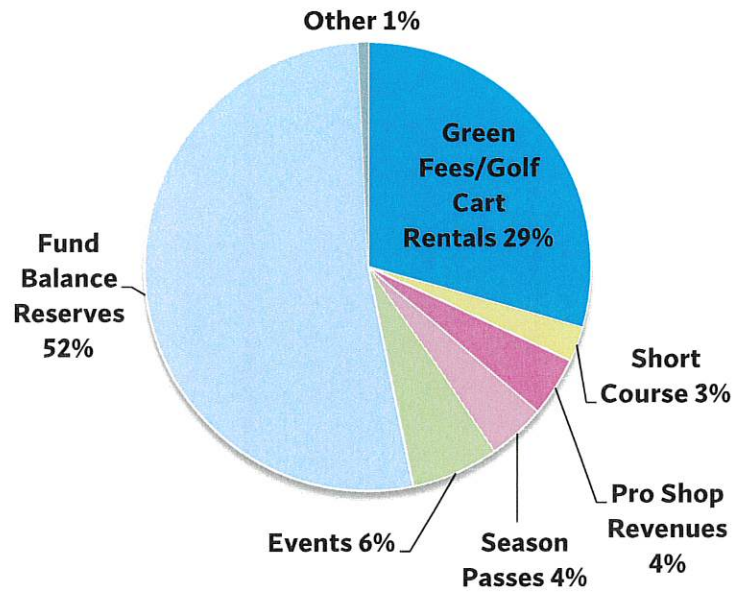


Expenditures FY 2027

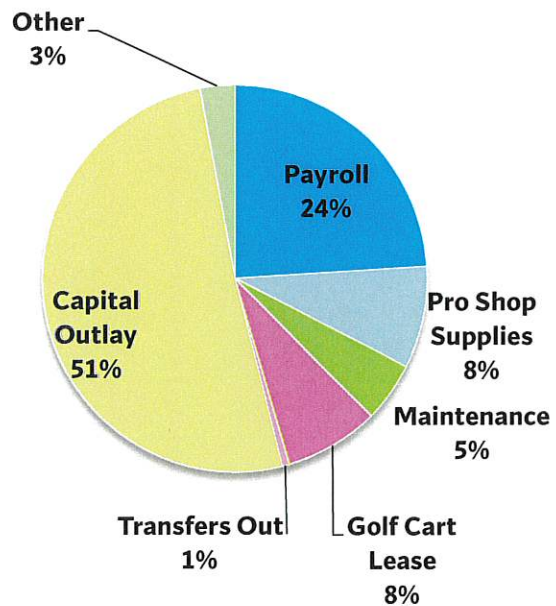


GOLF FUND BUDGET \$4.7M

Revenues FY 2027



Expenditures FY 2027



STREET MAINTENANCE SUMMARY



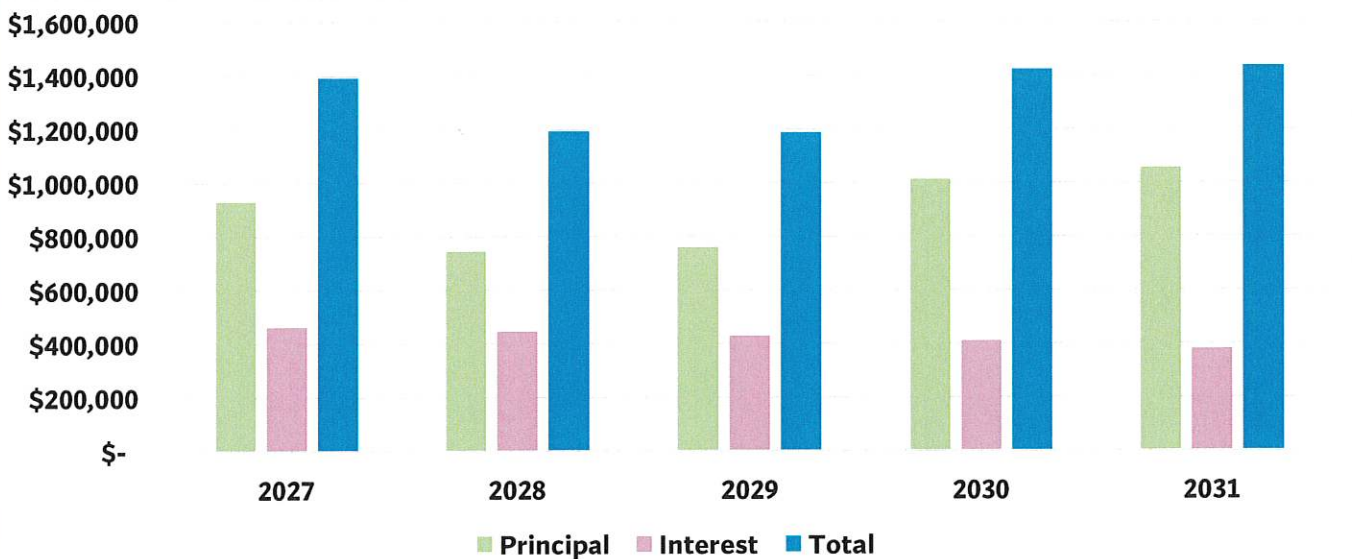
PLANNED STREET MAINTENANCE - 2027

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
General Obligation Bonds					
Golf Course	12/20/2012	\$ 5,570,000	\$ 3,105,000	\$ 280,000	2/1/2035
Sales Tax Revenue Bonds					
Golf Course	3/12/2026	4,628,000	4,628,000	90,000	3/1/2056
Utility Revenue Bonds					
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
TOTAL		\$ 19,147,000	\$ 13,504,000	\$ 916,000	

	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
Total	\$ 1,391,645	\$ 1,191,627	\$ 1,187,327	\$ 1,421,607	\$ 1,434,828



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
Tax Revenue			
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
	3,472,257	3,518,000	3,645,000
Licenses & Permits Revenue			
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
	165,737	170,000	159,000
Intergovernmental Revenue			
District/County/State Court Split	13,584	13,000	13,000
	13,584	13,000	13,000
Charges for Services Revenue			
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
	1,200,147	1,257,000	1,479,540
Recreation & Culture Revenue			
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
	296,603	312,500	323,700
Miscellaneous Revenues			
Interest Income	46,942	40,000	35,000
Other Income	61,958	33,000	33,000
	161,936	73,000	68,000
Transfers & Use of Fund Balance			
Transfer in from Capital Projects Fund	27,000	18,000	18,000
Transfer in from Golf Fund	-	40,000	30,000
	27,000	58,000	48,000
TOTAL GENERAL FUND REVENUES & TRANSFERS	\$ 5,337,263	\$ 5,401,500	\$ 5,736,240

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GENERAL FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
General Government Expenditures			
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
	341,056	358,021	533,321
Mayor & Council Expenditures			
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
	87,699	95,832	99,839
Administrative Services Expenditures			
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
	306,976	318,562	329,811
Recorder Expenditures			
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	-	-	-
	97,974	107,671	109,826

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GENERAL FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Finance Expenditures			
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
	201,226	218,336	218,337
Public Safety Expenditures			
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
	2,266,877	2,403,961	2,519,988
Building & Zoning Expenditures			
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
	134,971	155,427	145,255
Public Works Expenditures			
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
	115,301	137,927	139,116

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GENERAL FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Solid Waste Expenditures			
Garbage	\$ 447,141	\$ 460,000	\$ 497,600
Recycling	173,822	162,000	171,720
Bad Debt	588	1,000	1,000
	621,551	623,000	670,320
Parks Expenditures			
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
	479,357	547,957	581,147
Community Services			
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
	370,314	379,157	385,280
Other Uses of Funds			
Transfer to Capital Projects Fund	-	650,000	-
Transfer to Golf Debt Service Fund	-	50,000	-
	-	700,000	-
TOTAL GENERAL FUND EXPENDITURES	\$ 5,023,302	\$ 6,045,851	\$ 5,732,240

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GOLF FUND REVENUES/SOURCES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Golf Fund Revenues/Sources			
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
TOTAL GOLF FUND REVENUES/SOURCES	2,441,668	7,115,126	4,763,500

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GOLF FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Golf Expenses			
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
TOTAL GOLF FUND EXPENDITURES	\$ 1,884,393	\$ 4,574,699	\$ 4,744,026

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	-	-
Total Fund Revenues	\$ 745,660	\$ 742,000	\$ 709,000

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
TOTAL FUND EXPENDITURES	\$ 725,074	\$ 738,674	\$ 900,540

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

GOLF DEBT SERVICE FUND REVENUES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Debt Service Revenues			
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	-	-
TOTAL GOLF DEBT SERVICE FUND REVENUES	\$ 349,953	\$ 395,800	\$ 292,500

GOLF DEBT SERVICE FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Debt Service Expenses			
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
TOTAL GOLF DEBT SERVICE FUND EXPENDITURES	\$ 363,745	\$ 363,245	\$ 362,645

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

CAPITAL PROJECTS FUND REVENUES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Capital Project's Fund Revenues & Other Financing Sources			
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>
Capital Project's Fund Transfers			
Transfers in from General Fund	-	650,000	-
	<u>-</u>	<u>650,000</u>	<u>-</u>
TOTAL CAPITAL PROJECTS FUND REVENUES & TRANSFERS	\$ 186,236	\$ 809,000	\$ 128,000

CAPITAL PROJECTS FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Street Projects			
Harvey Blvd Widening	74,155	200,000	200,000
	<u>74,155</u>	<u>200,000</u>	<u>200,000</u>
Park Projects			
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>
Miscellaneous Projects			
Building Renewal	25,187	1,200,000	700,000
	<u>25,187</u>	<u>1,200,000</u>	<u>700,000</u>
Transfers Out			
To the General Fund	27,000	18,000	18,000
	<u>27,000</u>	<u>18,000</u>	<u>18,000</u>
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	\$ 219,331	\$ 1,678,000	\$ 1,168,000

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

WATER & SEWER FUND REVENUES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Storm Drain Revenues			
Storm Drain - Residents	\$ 507,510	\$ 500,000	\$ 500,000
Land Disturbance Fees	-	500	500
	507,510	500,500	500,500
Water Revenues			
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
	2,561,498	2,761,969	2,523,969
Sewer Revenues			
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
	1,460,256	1,526,076	1,594,295
Miscellaneous Revenues			
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
	280,640	75,750	75,750
TOTAL WATER & SEWER FUND REVENUES	\$ 4,809,904	\$ 4,864,295	\$ 4,694,514

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

WATER & SEWER FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Storm Drain Expenditures			
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
	\$ 505,808	\$ 517,436	\$ 545,336
Water Expenditures			
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
	\$ 2,533,327	\$ 2,778,315	\$ 2,772,933

INTERIM BUDGET FISCAL YEAR FY 2026-2027 continued

WATER & SEWER FUND EXPENDITURES	2024 ACTUAL	2025 PROJECTED	2026 BUDGET
Sewer Expenditures			
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
	\$ 1,293,042	\$ 1,287,883	\$ 1,353,778
TOTAL WATER & SEWER FUND EXPENDITURES	\$ 4,332,177	\$ 4,583,633	\$ 4,672,046

APPROVED BUDGET FISCAL YEAR FY 2026-2027 continued

MOTOR POOL FUND REVENUES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Transfers			
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 Assets	20,388	40,000	69,300
TOTAL MOTOR POOL FUND REVENUES	\$ 283,549	\$ 269,909	\$ 275,330

MOTOR POOL FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Vehicle Expenses			
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
	99,344	95,600	95,600
Equipment Expenses			
Rent Expense	20,223	21,000	21,000
Depreciation Expense	134,876	153,309	158,730
	155,099	174,309	179,730
TOTAL MOTOR POOL FUND EXPENDITURES	\$ 254,442	\$ 269,909	\$ 275,330

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.

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.

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

**SECTION III
SEVERABILITY**

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

**SECTION IV
EFFECTIVE DATE**

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

PASSED AND APPROVED this 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.

EXHIBIT A

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

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/16/2026

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

BACKGROUND AND FINDINGS:

Statutes require that each year a certified property tax rate be calculated. The certified property tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year excluding the revenue generated by new growth. The city is 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 __

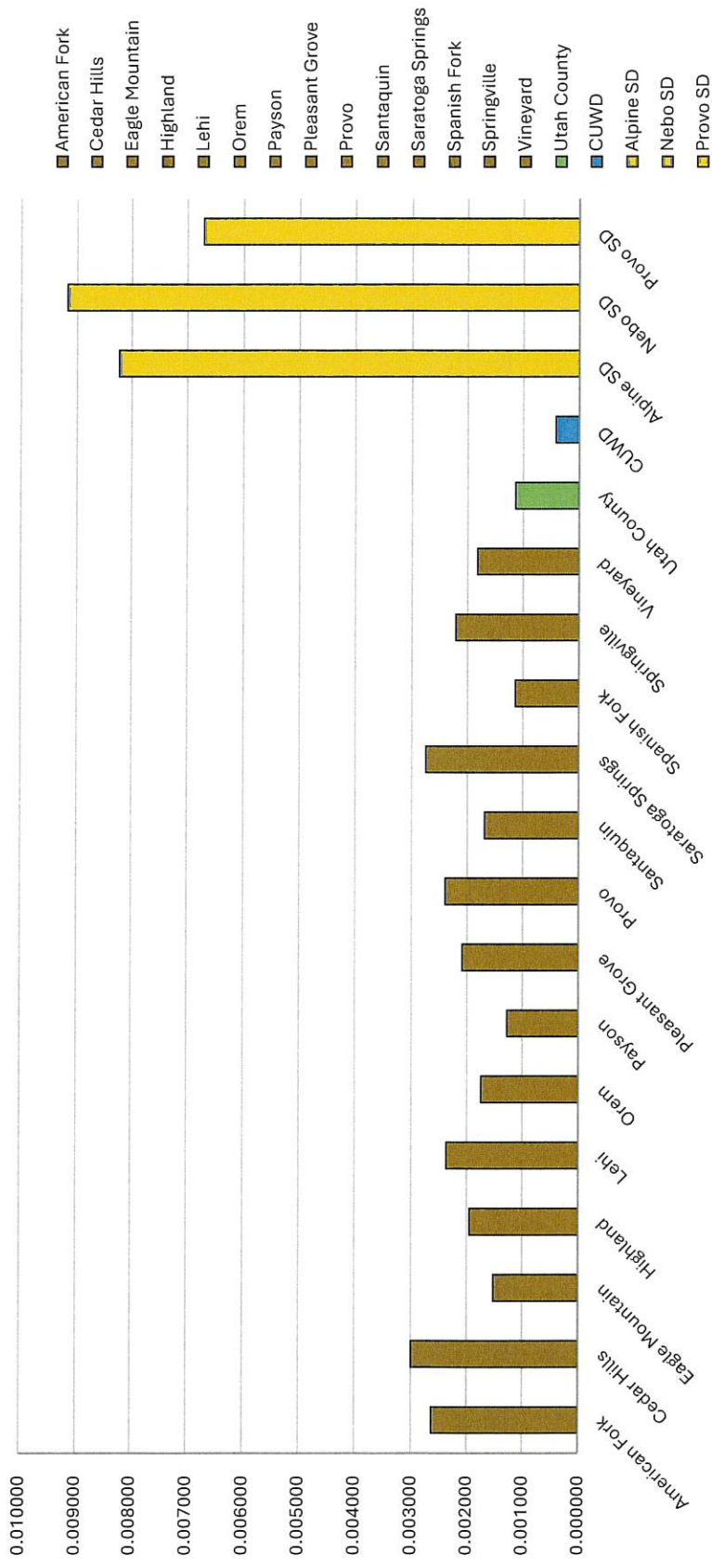
Erika Price: Yes__ No __ Abstain __ Absent __

Kelly Smith: Yes__ No __ Abstain __ Absent __

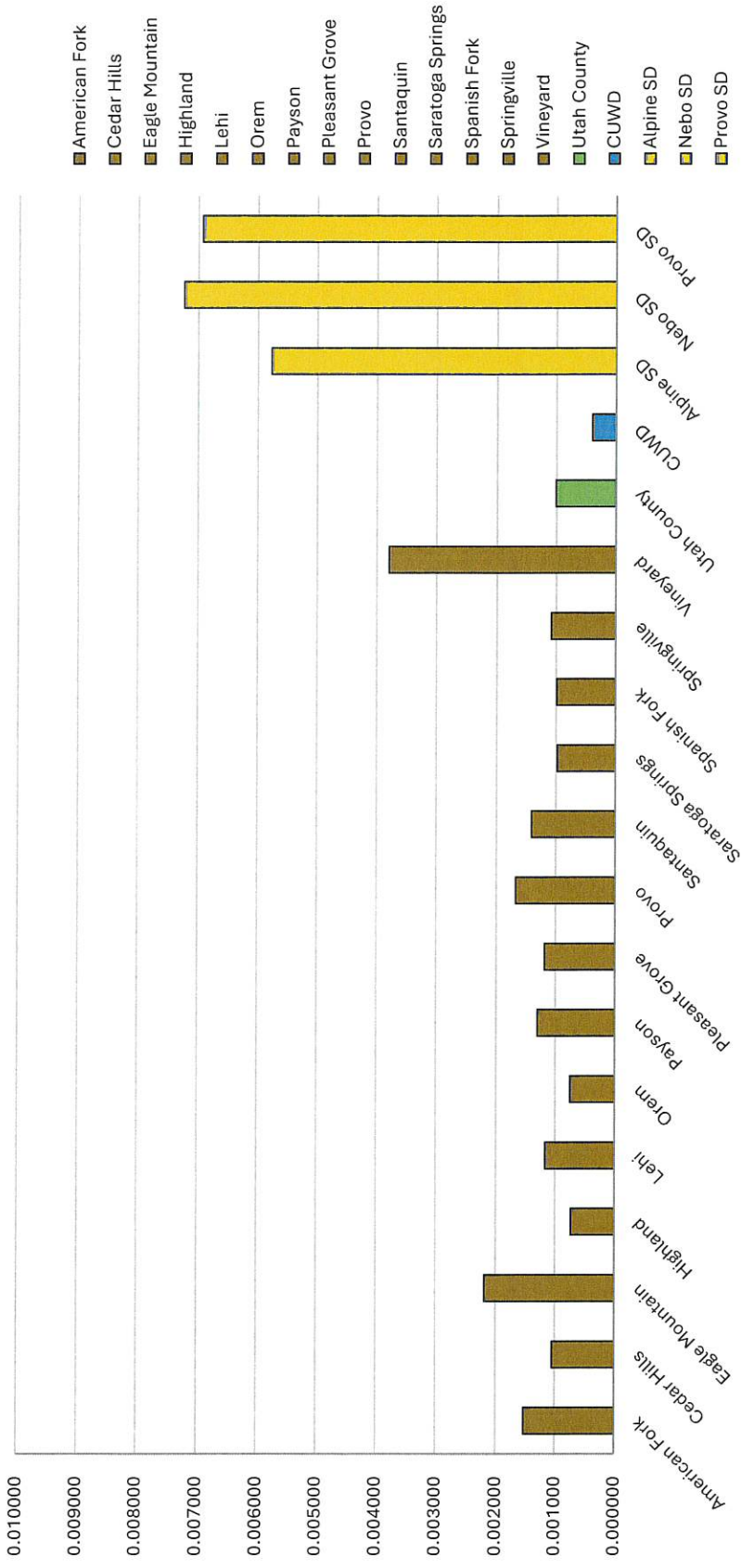
**Property Tax History
Utah County**

Charts created by Rod Mann--Utah County Auditor

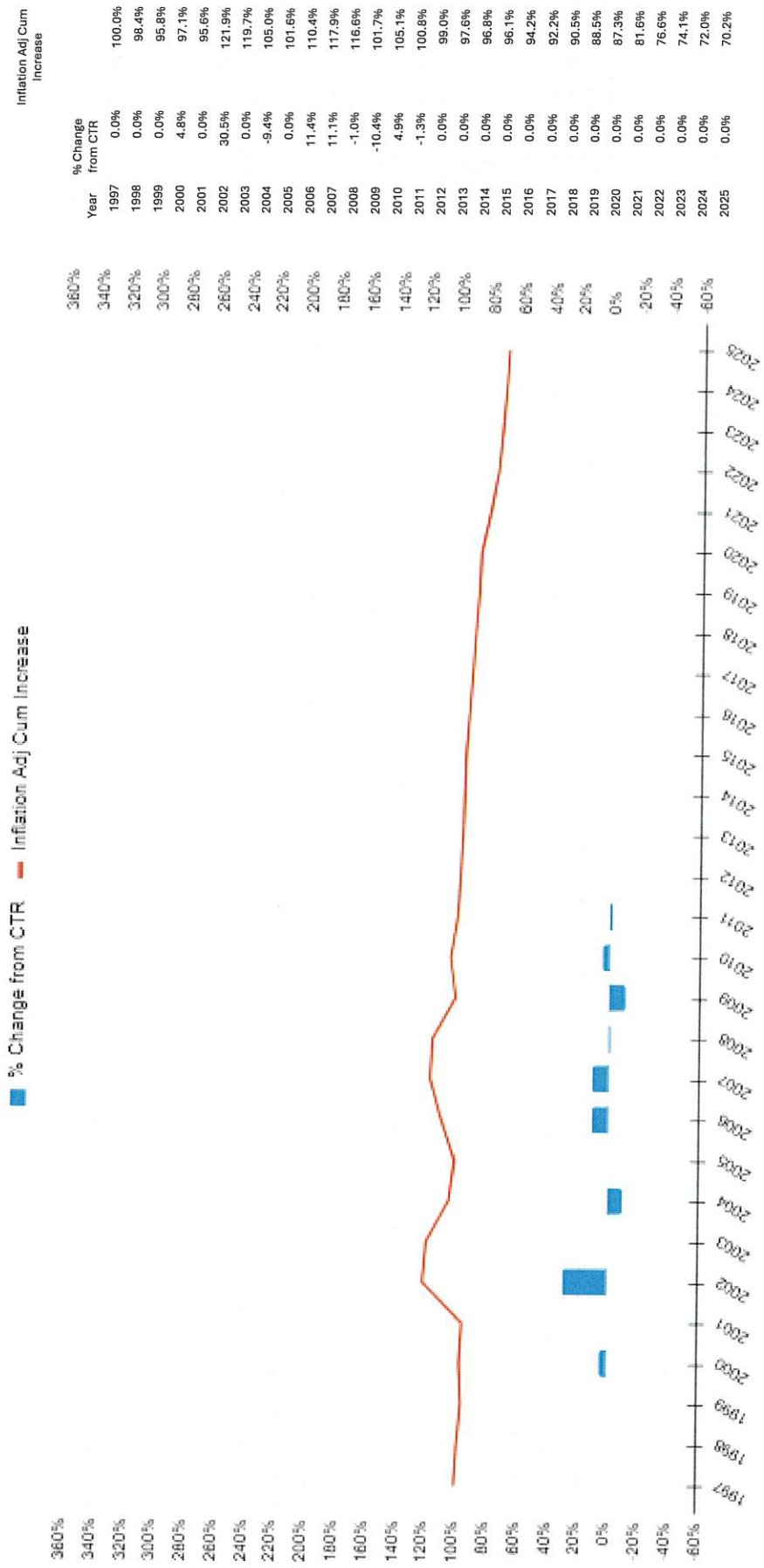
2010 Comparative Property Tax Rates



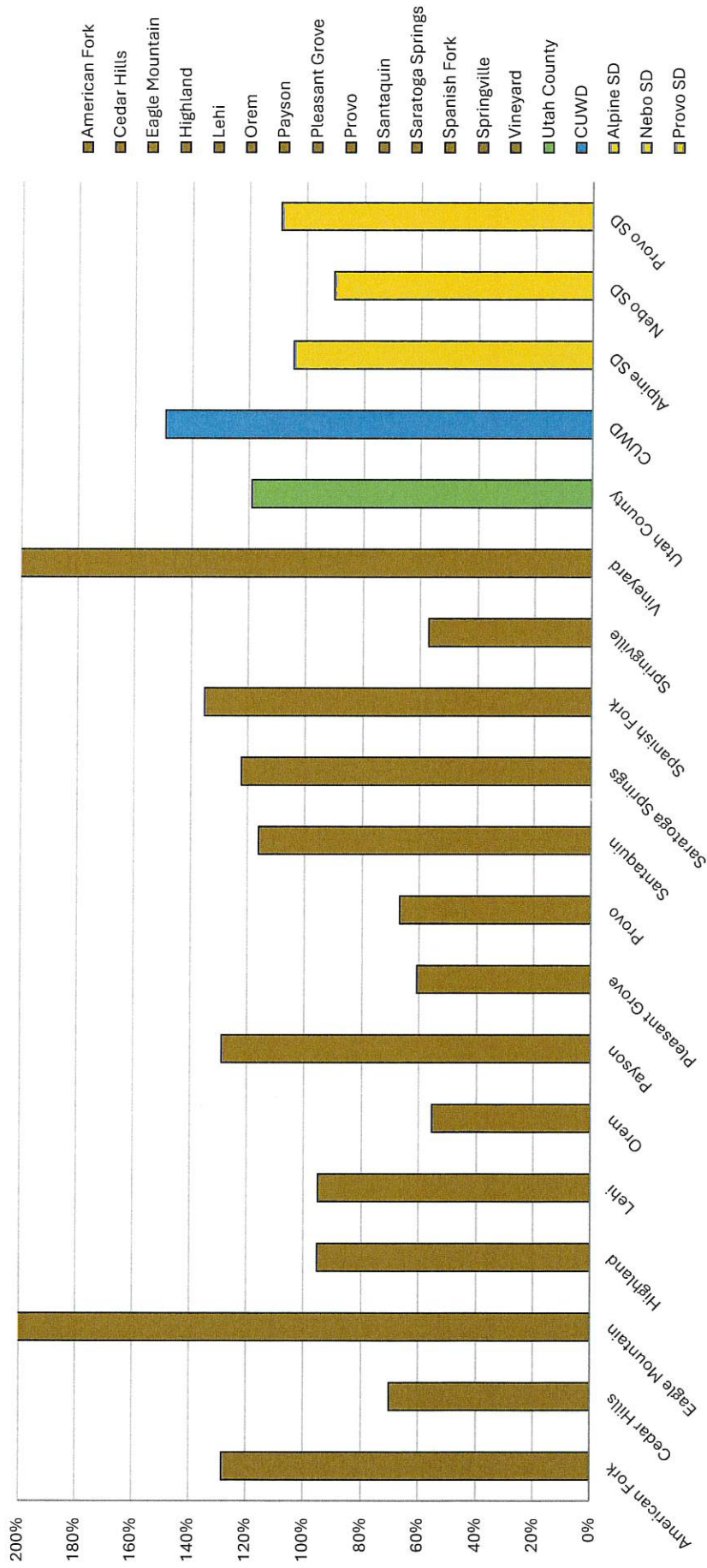
2025 Comparative Property Tax Rates



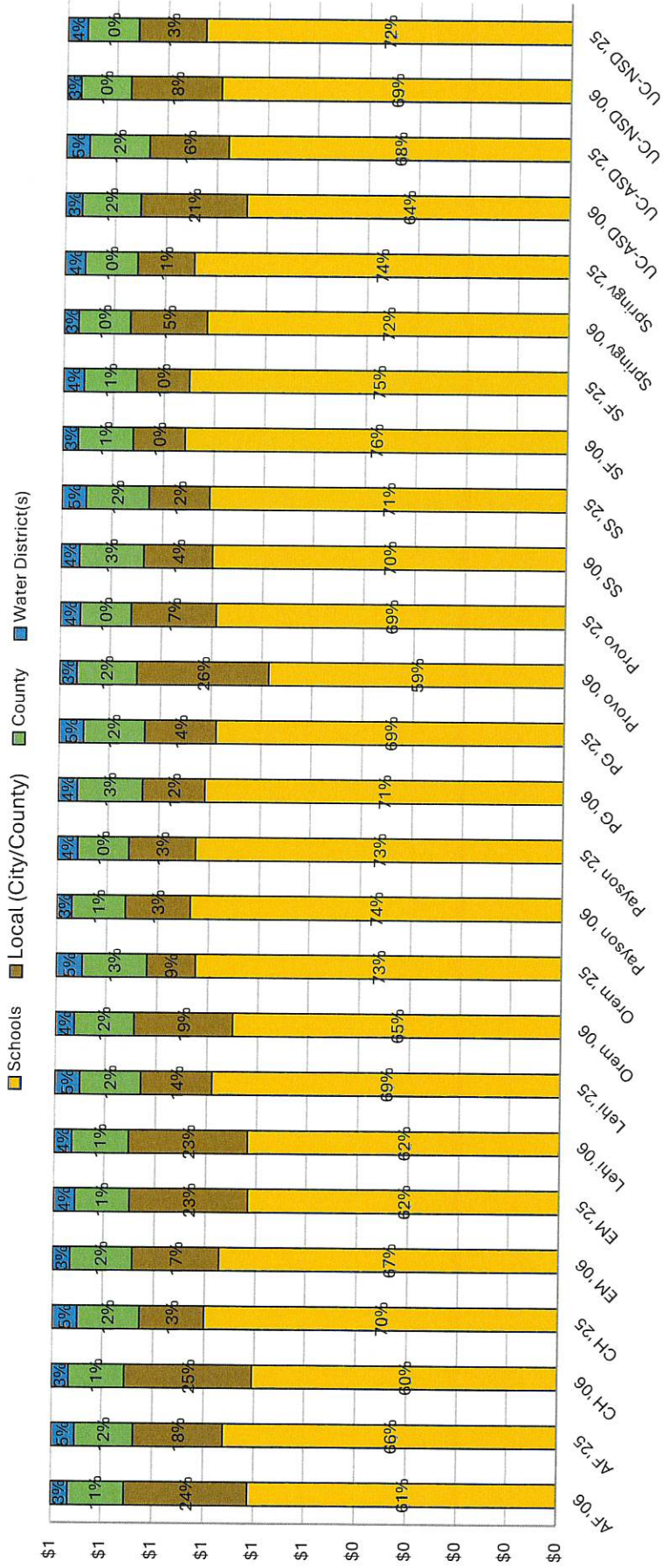
Cumulative % Change in Property Tax Adjusted for Inflation plus Tax Changes



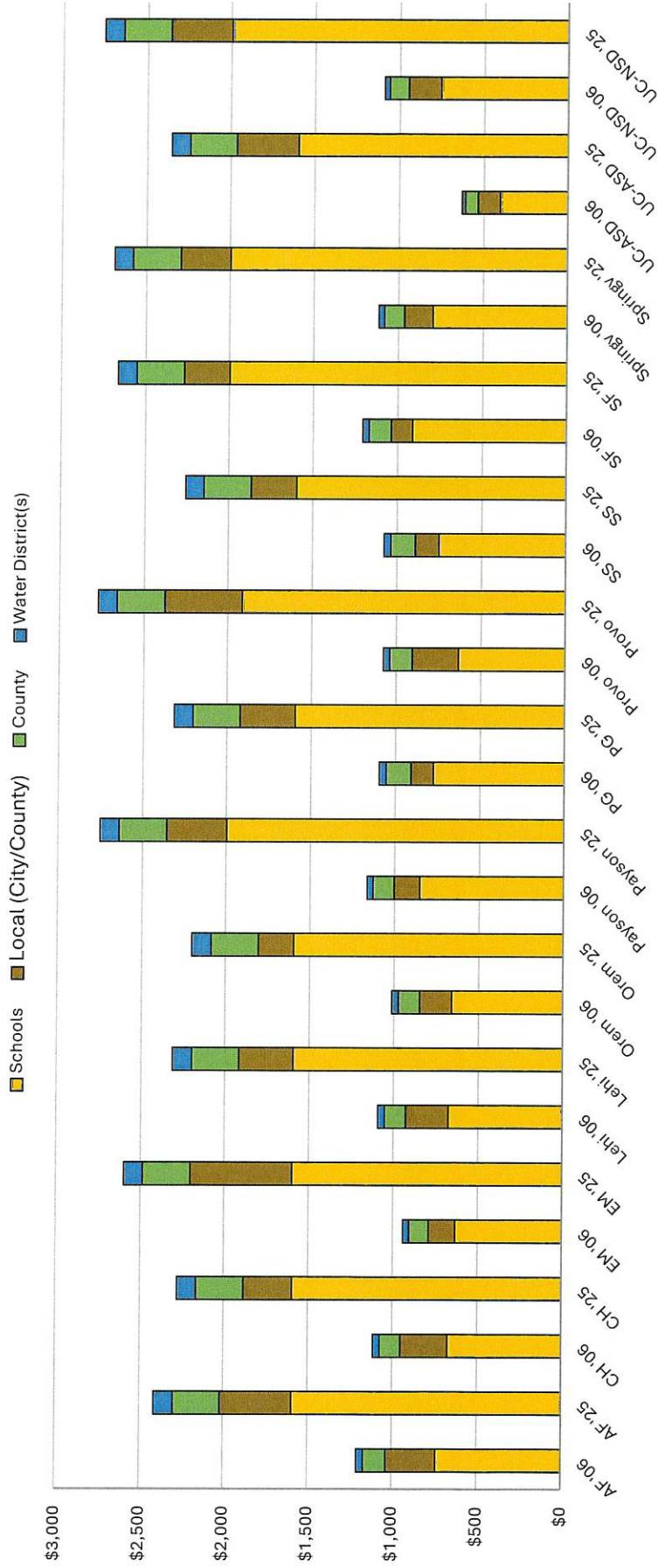
2025 Comparative Inflation Adjusted Property Tax Rates



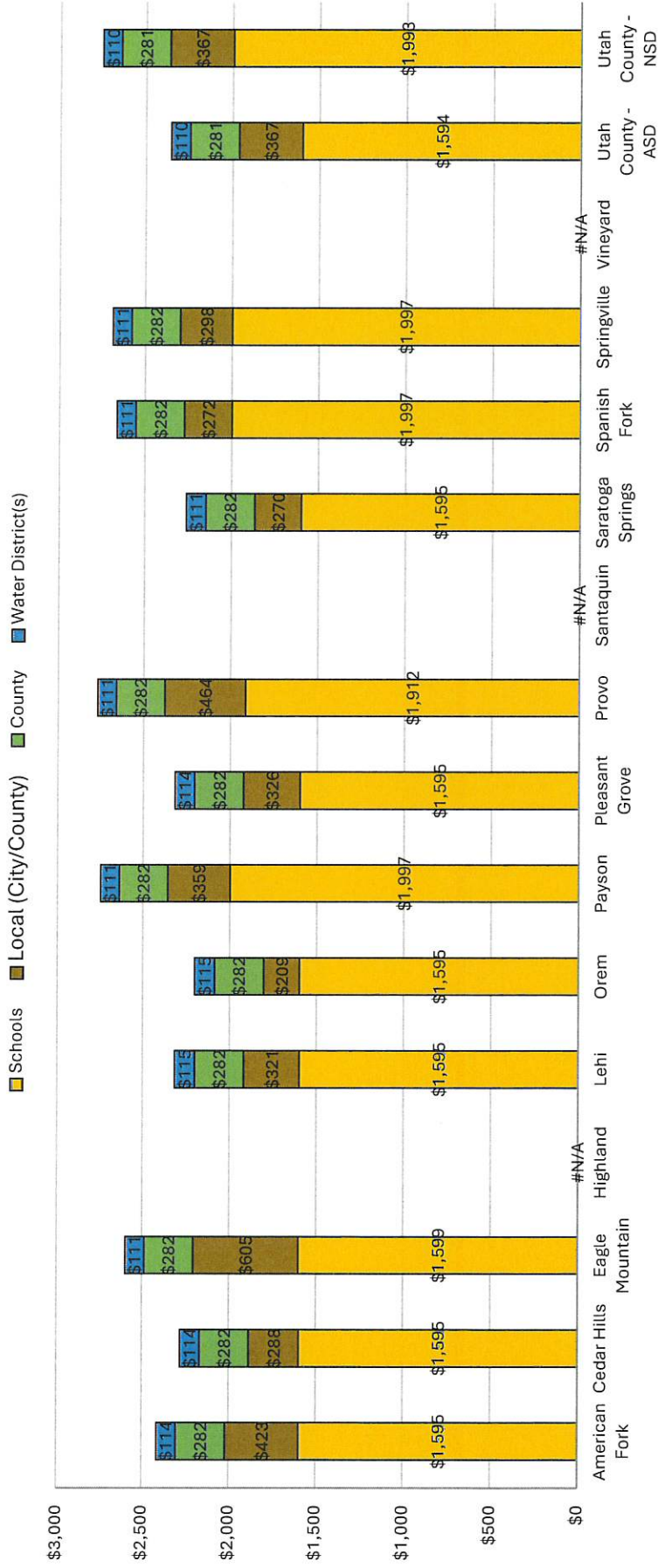
Percentage of Property Tax Allocated to Taxing Entities in 2006 and 2025



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

Utah Tax Commission

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) Approved	Data Entry (Entity) Approved	Proposed Rates County Approved	Proposed Rates USTC Approved -OK to Print*	Final Tax Rates USTC Approved	Rates Finalized
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Save

Approve

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	0				
Total Tax Rate									0.001125	1,024,237	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 30th day of June of each year.

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

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 0.000880 for the General Fund and the General Obligation Bond levy set 0.000245 for a total levy of 0.001125 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

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/16/2026

SUBJECT:	Review/Action on a Resolution adopting changes to the Cedar Hills Fee Schedule.
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager
BACKGROUND AND FINDINGS:	
<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>	
PREVIOUS LEGISLATIVE ACTION:	
Fee Schedule was last modified on May 5, 2026	
FISCAL IMPACT:	
See supporting documents, and proposed budget.	
SUPPORTING DOCUMENTS:	
Proposed Fee Schedule and Resolution.	
RECOMMENDATION:	
Staff recommends the City Council review the submitted fee schedule and resolution with the intent of a motion.	
MOTION:	
To approve/not approve Resolution No. _____, a resolution adding, amending, or deleting certain fees to the official, fees, bonds and fines schedule of the City of Cedar Hills, Utah.	
ACTION:	
Motion:	
Second:	
Laura Ellison:	Yes__ No__ Abstain__ Absent__
Mike Geddes:	Yes__ No__ Abstain__ Absent__
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:

Utility Fees	
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

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manger
DATE:	June 16, 2026

SUBJECT:	Review/Action on acceptance of the Fiscal Year 2026 Fraud Risk Assessment Report
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager
BACKGROUND AND FINDINGS: In compliance with the requirements from the Utah State Auditor's Office, Cedar Hills City has performed internal audits over various functions to meet the requirements of the fraud risk assessment. Each year the City is required by the State Auditor's Office to complete a questionnaire on measures that the City has in place to prevent fraud. These measures range from establishing clear policies on the separation of duties to who has control and access to City funds, also policies and procedures to dissuade/prevent fraud. According to the 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.	
PREVIOUS LEGISLATIVE ACTION: N/A	
FISCAL IMPACT: N/A	
SUPPORTING DOCUMENTS: 2026 Fraud Risk Questionnaire	
RECOMMENDATION: To review the Fraud Risk Assessment Questionnaire and make any recommendations for changes that need to be made.	
MOTION: To accept/not accept the Fraud Risk Assessment for the Fiscal Year 2026 for the City of Cedar Hills, subject to the following conditions or changes: {LIST ANY CONDITIONS OR CHANGES NECESSARY FOR ADOPTION}.	
ACTION:	

Motion:

Second:

Laura Ellison: Yes__ No ___ Abstain __ Absent __

Mike Geddes: Yes__ No ___ Abstain __ Absent __

Bob Morgan: Yes__ No ___ Abstain __ Absent __

Erika Price: Yes__ No ___ Abstain __ Absent __

Kelly Smith: Yes__ No ___ Abstain __ Absent __

Fraud Risk Assessment

Continued

*Total Points Earned: 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 (training.auditor.utah.gov) within four years of term appointment/election date?	✓	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	✓	20
7. Does the entity have or promote a fraud hotline?	✓	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?	✓	20

*Entity Name: City of Cedar Hills

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

*CAO Name: Chandler Goodwin *CFO Name: Chad Lovew

*CAO Signature:  *CFO Signature: 

*Required