CEDAR HILLS

CITY COUNCIL MEETING
OF THE CITY OF CEDAR HILLS
Tuesday, August 18, 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, August 18, 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 Mayor Andersen and Invocation given by C. Smith
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. Community Action Services and Food Bank Presentation
5. UTOPIA Fiber Update 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)

6. Approval of the minutes from the July 7, 2026 and the August 11, 2026 City Council meetings

CITY REPORTS AND BUSINESS

7. Mayor and Council, City Manager and Staff

SCHEDULED ITEMS & PUBLIC HEARINGS

8. Review/Action on Resolution No. 08-18-2026A establishing the Final Fiscal Year 2027 Real and Personal Property Tax Levy - *Presenter – Charl Louw, Finance Director*
9. Review/Action and Public Hearing on Resolution No. 08-18-2026B adopting the Final Budget for Fiscal Year 2027- *Presenter – Charl Louw, Finance Director*
10. Review/Action on the Waste Management Hazardous Materials Recycling Program - *Presenter – Chandler Goodwin, City Manager*
11. Review/Action and Public Hearing on Resolution No. 08-18-2026C 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*
12. Review/Action on Ordinance No. 08-18-2026A amending City Code Title 1 Chapter 15 related to No Fault Golf Ball Claims - *Presenter – Chandler Goodwin, City Manager*

ADJOURNMENT

13. Adjourn

Posted this 14th day of August, 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.

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	8/18/2026

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

BACKGROUND AND FINDINGS:

Statutes require that each year a certified property tax rate be calculated. The certified property tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year excluding the revenue generated by new growth. The city is proposing an increase from the base rate of $150,000 and is asking approximately $131,000 less for the debt levy than the city is eligible to receive.

The County Auditor's certified tax rate for general operations in 2026 is 0.000736 and city is proposing that the general operations rate be adjusted to 0.000880 and overall certified rate adding the debt levy from 0.000957 to 0.001101.

General Operations rate 0.000880 will provide $918,237.

Interest and Sinking Fund/Bond rate 0.000221 will provide $231,000 towards the total debt service payment of $362,220. Other funding sources, like golf operations, are contributing to the general obligation bonds debt service.

The change of $154,242 for general operations from the prior year represents the adjusted residential and/or commercial growth calculated by Utah County Assessor for the city's general operations of $4,242 plus an additional $150,000 property tax general operations increase.

The final budget also proposes a $75,000 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 $382.71.

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:
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. 08-18-2026A, a resolution setting the total 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 __

Utah County
HEART of UTAH

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

RESOLUTION NO. 08-18-2026A

A RESOLUTION APPROVING A PROPERTY TAX INCREASE ABOVE THE CERTIFIED TAX RATE FOR FISCAL YEAR 2026-2027

WHEREAS, pursuant to Utah Code § 59-2-920, the City of Cedar Hills (the "City") is authorized to levy a property tax rate that exceeds the City's certified tax rate upon satisfaction of applicable notice and public hearing requirements; 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, the approximate dollar amount for the additional *ad valorum* tax revenue that would be generated by the proposed tax rate increase would be $150,000.00;

WHEREAS, the purpose for additional *ad valorem* tax revenue that would be generated by the proposed tax rate increase is to cover increasing public safety costs;

WHEREAS, the approximate percentage increase in ad valorem tax revenue for the City of Cedar Hills based on the proposed tax increase would be twenty percent (20%); and

WHEREAS, pursuant to Utah Code § 59-2-919, a public hearing on the proposed tax increase was held on August 11, 2026 at 6:00 pm at Cedar Hills Civic Center, 3925 W Cedar Hills Drive, Cedar Hills, UT 84062, at which the City Council provided all interested persons desiring to be heard a reasonable opportunity to present oral testimony, within reasonable time limits and without unreasonable restriction on the number of individuals permitted to comment, whether in person, by electronic means, or through written comments read into the record; and

WHEREAS, following the public hearing, the City Council has determined that it is necessary and in the best interest of the City to approve and levy a property tax rate above the certified tax rate for Fiscal Year 2026-2027.

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. The City finds that the City has satisfied all applicable notice and public hearing requirements as a condition of levying a property tax rate that exceeds the certified tax rate for Fiscal Year 2026-2027, including publication of notice, mailed notice to affected property owners, and the conduct of a public hearing on August 11, 2026, at which public comment and testimony was received and considered.

B. The City Council hereby approves and adopts a property tax rate of 0.001101 for Fiscal Year 2026-2027. This rate exceeds the certified tax rate of 0.000957 and will result in an increase in the City's ad valorem property tax budgeted revenue of approximately $75,000 or 7.01%, above the City's property tax budgeted revenue for the prior year, exclusive of new growth.

B. There is hereby levied upon all real and personal property within the City of Cedar Hills made taxable by law in the Fiscal Year 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 18th day of August, 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 19th day of August, 2026.

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	8/18/2026

SUBJECT:	Final Fiscal Year Budget 2026-2027 (July 1, 2026 to June 30, 2027)
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Charl Louw, Finance Director

BACKGROUND AND FINDINGS:

The final fiscal year 2026-2027 budget will have line by line-item details and below is a summary of the significant items in the budget.

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

The final general fund budget proposes increases for inflationary and contractual costs anticipated in departments. The city proposes a property tax increase of $150k or $4.63 a month for the average residential home value in Cedar Hills instead of raising public safety fees.

The city is also proposing a $75k decrease for property tax debt levy in the Golf debt service fund for the final budget with a transfer in from golf fund of $30k and a general operations levy increase of $150k. The $75k debt levy decrease would reduce property tax to the average value residential home by $2.31 a month.

Sales tax revenue growth is trending at approximately $65k and future expected growth has slowed down since higher gas prices started trending in March.

Garbage 4.6% increase and recycling 18.5% fee increase to offset Waste Management contractual increases.

Public safety contract a $123k general fund expenditure increase and the future increases are adjusted based on 2% above calendar year CPI (consumer price index) inflation.

Other anticipated contractual increases in the general fund include Waste Management, electrical utilities, arborist work, and family festival activities.

Personnel updates are a $50k general fund expenditure increase, which include a 2.6% cost of living increases and 2% performance increases for city permanent staff and the mayor/city council.

Golf fund revenues and expenditures are impacted by temporary closures due to irrigation/course repairs and the related $303k in annual debt service to pay for the repairs. The course is expected to be completely open spring of 2027.

$570k in various road maintenance was implemented summer of 2026, which included road prep and crack seal by staff and road treatments contracted out.

The capital project fund is funding the garage bay conversion to daylight offices and a multipurpose room for $900k during Fall of 2026. During the spring of 2027 there is also funding for park repairs at Mesquite park and 30 irrigation valve repairs in the Cedar Hills drive area. Harvey Boulevard widening is a joint project with Pleasant Grove and the County, which is also expected to start during the fiscal year.

The Water and Sewer fund has budget has no fee changes anticipated except for TSSD's proposed hike in January of 15%. It will also fund $50k in storm drain improvements at the City center out of reserves.

The motor pool fund has vehicles, which need to be replaced to maximize their resale value. We are also trading in two older bobtails that need repairs and are approximately 20 years old to help contribute to the cost of a new bobtail. Our normal fleet of cars are usually replaced every three years, but more specialized vehicles like dump trucks are held longer. Some full-size trucks may be replaced with smaller midsized trucks or SUVs, if necessary tasks can be performed.

PREVIOUS LEGISLATIVE ACTION:

FISCAL IMPACT:

The supporting documentation of the proposed fiscal year July 1, 2026-June 30, 2027 budget shows the details of the budget. Fund revenues equal or exceed ongoing expenditures, except for appropriations to drawdown reserves for one-time capital improvements, seasonal road maintenance, and general obligation bond debt service.

SUPPORTING DOCUMENTS:

See attached budget.

RECOMMENDATION:

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

MOTION:

To approve/not approve Resolution No. 08-18-2026B, a resolution adopting the final fiscal year 2026-2027 budget for the City of Cedar Hills, Utah.

ACTION:

Motion:

Second:

Laura Ellison:	Yes__ No ___ Abstain __ Absent __
Mike Geddes:	Yes__ No ___ Abstain __ Absent __
Bob Morgan:	Yes__ No ___ Abstain __ Absent __
Ericka Price:	Yes__ No ___ Abstain __ Absent __
Kelly Smith:	Yes__ No ___ Abstain __ Absent __

GENERAL FUND REVENUES

TAX REVENUE		FY2024 ACTUAL	FY2025 ACTUAL	FY2026 PROJECTED	FY 2027 BUDGET	CHANGE
10-31-100	Property Tax	$756,738	$766,207	$764,000	$918,237	$154,237
10-31-150	Motor Vehicle Tax	$62,350	$58,185	$56,000	$56,000	$0
10-31-200	Delinquent Tax	$34,881	$36,583	$30,000	$31,000	$1,000
10-31-250	Penalty & Interest	$3,491	$4,071	$2,000	$2,000	$0
10-31-275	Fees in Lieu of Taxes	$736	$670	$3,000	$3,000	$0
10-31-300	Sales & Use Tax	$2,110,675	$2,124,525	$2,168,000	$2,134,000	($34,000)
10-31-400	Franchise Tax	$478,684	$457,537	$459,000	$477,000	$18,000
10-31-500	Telecom Tax	$26,062	$24,478	$24,000	$24,000	$0
		$3,473,618	**$3,472,257**	**$3,506,000**	**$3,645,237**	**$139,237**

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

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

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

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

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

GRAND TOTALS		$5,260,118	$5,337,263	$5,389,500	$5,586,477	$196,977

GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
10-40-200	Materials & Supplies	$8,446	$6,784	$7,500	$8,500	$1,000
10-40-210	Membership Dues	$14,346	$17,608	$18,000	$19,000	$1,000
10-40-211	Continuing Education	$4,148	$2,916	$3,600	$4,000	$400
10-40-220	Newsletter/Utility Billing	$19,140	$20,821	$21,000	$21,000	$0
10-40-221	Legal Advertising	$0	$0	$1,200	$1,200	$0
10-40-240	Computer/IT Expenses	$13,708	$7,082	$7,500	$7,500	$0
10-40-250	Repairs & Maintenance	$32,718	$12,395	$9,000	$10,000	$1,000
10-40-260	Office Equipment	$6,766	$9,771	$8,500	$8,500	$0
10-40-275	Motor Pool Charges	$8,500	$9,782	$10,371	$10,371	$0
10-40-280	Utilities	$17,024	$16,220	$22,000	$32,000	$10,000
10-40-281	Postage	$13,167	$13,581	$13,500	$13,500	$0
10-40-290	Communications/Telephone	$6,641	$5,231	$7,000	$7,000	$0
10-40-305	Legal Services	$114,917	$126,755	$120,000	$125,000	$5,000
10-40-315	Auditing Services	$14,000	$14,000	$14,000	$14,000	$0
10-40-330	Professional/Technical	$45,867	$39,145	$47,000	$50,000	$3,000
10-40-350	Other Events	$4,495	$3,234	$5,000	$5,000	$0
10-40-510	Insurance	$32,654	$35,717	$41,100	$41,000	($100)
10-40-520	Welfare-Homeless	$0	$0	$1,000	$1,000	$0
10-40-975	Bad Debt	$14	$14	$750	$750	$0
		$356,550	**$341,056**	**$358,021**	**$379,321**	$21,300

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

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

ADMINISTRATIVE SERVICES - RECORDER		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
10-45-110	Salary & Wages (FT)	$60,056	$63,782	$66,906	$69,905	$2,999
10-45-111	Overtime	$599	$179	$1,116	$1,167	$51
10-45-150	Employee Benefits	$23,537	$24,425	$26,399	$25,504	($895)
10-45-200	Materials & Supplies	$390	$835	$6,000	$6,000	$0
10-45-210	Membership Dues	$775	$610	$900	$900	$0
10-45-211	Continuing Education	$2,560	$2,189	$3,000	$3,000	$0
10-45-212	Uniforms/Clothing/PPE	$0	$0	$200	$200	$0
10-45-213	Water & Food Supplies	$136	$107	$150	$150	$0
10-45-215	Contract Labor	$5,306	$4,803	$500	$500	$0
10-45-250	City Code	$2,458	$1,045	$2,500	$2,500	$0
10-45-400	Election Expenses	$14,013	$0	$0	$0	$0
		$109,831	**$97,974**	**$107,670**	**$109,825**	$2,155

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

PUBLIC SAFETY EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
10-55-280	Utilities	$6,398	$4,800	$7,000	$0	($7,000)
10-55-300	Fire Services	$788,636	$1,199,184	$1,265,139	$1,332,000	$66,861
10-55-400	Police Services	$577,865	$990,000	$1,044,450	$1,100,000	$55,550
10-55-450	Dispatch Fees	$44,862	$51,675	$63,012	$63,012	$0
10-55-500	Crossing Guard Expenses	$12,659	$13,532	$16,760	$17,376	$617
10-55-600	Animal Control	$7,848	$7,433	$7,600	$7,600	$0
10-55-700	Other Public Safety	$0	$252	$0	$0	$0
10-55-975	Bad Debt - Paramedic Fee	$0	$0	$0	$0	$0
		$1,438,267	**$2,266,877**	**$2,403,961**	**$2,519,988**	**$116,028**

COMMUNITY DEVELOPMENT/BUILDING & ZONING EXPEN		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
10-60-110	Salary & Wages (FT)	$0	$27,601	$33,156	$36,264	$3,108
10-60-120	Salary & Wages (PT)	$67,069	$13,004	$6,230	$6,502	$272
10-60-150	Employee Benefits	$6,207	$14,291	$13,244	$13,606	$361
10-60-200	Materials & Supplies	$605	$472	$500	$500	$0
10-60-210	Membership Dues	$50	$125	$250	$250	$0
10-60-211	Continuing Education	$1,728	$1,923	$3,000	$3,000	$0
10-60-212	Uniforms/Clothing/PPE	$106	$244	$300	$300	$0
10-60-213	Water & Food Supplies	$214	$107	$500	$500	$0
10-60-215	Contract Labor	$39,646	$33,178	$35,000	$35,000	$0
10-60-265	Tools & Equipment	$8	$22	$100	$100	$0
10-60-275	Motor Pool Charges	$8,047	$8,047	$7,747	$8,833	$1,086
10-60-290	Communications/Telephone	$650	$380	$1,000	$1,000	$0
10-60-310	Engineering	$40,860	$31,082	$50,000	$35,000	($15,000)
10-60-330	Professional & Technical	$4,606	$4,496	$4,400	$4,400	$0
		$169,795	**$134,971**	**$155,427**	**$145,254**	**($10,172)**

PUBLIC WORKS EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
10-61-110	Salary & Wages (FT)	$76,353	$47,787	$55,251	$50,761	($4,490)
10-61-111	Overtime	$3,913	$1,309	$1,677	$1,438	($239)
10-61-120	Salary & Wages (PT)	$289	$17	$5,500	$5,500	$0
10-61-150	Employee Benefits	$43,826	$32,758	$40,349	$30,248	($10,101)
10-61-200	Materials & Supplies	$4,205	$5,058	$3,000	$3,000	$0
10-61-210	Membership Dues	$232	$330	$500	$500	$0
10-61-211	Continuing Education	$1,831	$805	$3,300	$3,300	$0
10-61-212	Uniforms/Clothing/PPE	$3,496	$1,741	$2,500	$2,500	$0
10-61-213	Water & Food Supplies	$975	$704	$750	$750	$0
10-61-265	Tools & Equipment	$4,193	$3,115	$3,000	$3,000	$0
10-61-275	Motor Pool Charges	$82,175	$0	$0	$0	$0
10-61-290	Communications/Telephone	$1,311	$1,283	$1,600	$1,600	$0
10-61-310	Engineering Services	$15,698	$14,865	$15,000	$15,000	$0
10-61-330	Professional Services	$0	$5,562	$5,500	$5,500	$0
		$238,495	**$115,301**	**$137,927**	**$123,097**	**($14,831)**

SOLID WASTE EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
10-63-300	Solid Waste Services	$429,776	$447,141	$460,000	$497,600	$37,600

10-63-400	Recycling	$154,792	$173,822	$162,000	$171,720	$9,720
10-63-975	Bad Debt	$522	$588	$1,000	$1,000	$0
		$585,091	**$621,551**	**$623,000**	**$670,320**	**$47,320**

PARKS EXPENDITURES		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**	**CHANGE**
10-64-110	Salary & Wages (FT)	$78,498	$140,068	$148,657	$155,881	$7,224
10-64-111	Overtime	$4,153	$6,438	$0	$0	$0
10-64-120	Salary & Wages (PT)	$77,292	$69,293	$65,000	$76,262	$11,262
10-64-150	Employee Benefits	$55,281	$84,113	$84,000	$94,374	$10,374
10-64-210	Membership Dues	$150	$70	$200	$200	$0
10-64-211	Continuing Education	$1,430	$495	$3,500	$3,500	$0
10-64-212	Uniforms/Clothing/PPE	$1,856	$1,784	$2,400	$2,400	$0
10-64-213	Water & Food Supplies	$284	$284	$600	$600	$0
10-64-230	Tree pruning, supplies, planning	$36,743	$36,132	$37,000	$40,000	$3,000
10-64-240	Park Supplies & Maintenance	$86,713	$99,877	$90,000	$95,000	$5,000
10-64-245	Beautification Committee	$4,100	$360	$1,000	$1,000	$0
10-64-250	Utilities	$20,238	$25,746	$80,000	$80,000	$0
10-64-265	Tools & Equipment	$5,107	$7,988	$5,500	$5,500	$0
10-64-275	Motor Pool	$5,387	$5,387	$28,800	$25,176	($3,624)
10-64-290	Communications & Telephone	$496	$1,323	$1,300	$1,300	$0
		$377,730	**$479,357**	**$547,957**	**$581,193**	**$33,236**

COMMUNITY SERVICES		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**	**CHANGE**
10-65-110	Salary & Wages (FT)	$85,981	$27,886	$11,592	$12,109	$516
10-65-120	Salary & Wages (PT)	$138,216	$63,795	$67,691	$69,258	$1,567
10-65-150	Employee Benefits	$52,464	$23,832	$15,678	$15,780	$101
10-65-200	Materials & Supplies	$30,561	$200	$300	$300	$0
10-65-210	Membership Dues	$270	$225	$400	$400	$0
10-65-211	Continuing Education	$0	$538	$500	$500	$0
10-65-212	Uniforms/Clothing/PPE	$556	$1,210	$1,250	$1,250	$0
10-65-213	Water & Food Supplies	$275	$371	$300	$300	$0
10-65-250	Utilities	$27,486	$0	$0	$0	$0
10-65-275	Motor Pool Charges	$10,167	$10,667	$10,246	$10,183	($63)
10-65-290	Communications/Telephone	$2,227	$855	$700	$700	$0
10-65-300	Recreation & Cultural Classes	$19,558	$25,005	$25,000	$25,000	$0
10-65-400	Recreation Programs	$82,993	$68,436	$76,000	$76,000	$0
10-65-401	Recreation Equipment	$1,238	$1,513	$2,000	$2,000	$0
10-65-500	Library Expenses	$23,400	$21,600	$24,000	$24,000	$0
10-65-550	Credit Card Fees	$15,348	$8,257	$13,000	$13,000	$0
10-65-600	Family Festival Celebration	$90,480	$88,128	$96,500	$100,000	$3,500
10-65-601	Cultural Events--Creekside Theater	$15,144	$15,219	$18,000	$18,000	$0
10-65-602	Holiday events	$2,562	$11,323	$10,000	$10,500	$500
10-65-605	Youth City Council	$1,173	$1,013	$3,000	$3,000	$0
10-65-606	Community Outreach	$0	$100	$2,000	$2,000	$0
10-65-610	Advertising	$2,660	$0	$0	$0	$0
10-65-615	Insurance	$1,829	$0	$0	$0	$0
10-65-620	Building Maintenance	$33,563	$139	$1,000	$1,000	$0
		$638,151	**$370,314**	**$379,158**	**$385,279**	**$6,122**

TRANSFERS OUT		**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**	**CHANGE**
10-69-910	Transfer to Capital Projects Fund	$600,000	$0	$650,000	$0	($650,000)
10-69-916	Transfer to Golf Debt Service fund	$0		$50,000	$0	($50,000)
		$600,000	**$0**	**$700,000**	**$0**	**($700,000)**
GRAND TOTALS		**$5,114,084**	**$5,023,302**	**$6,045,851**	**$5,562,265**	**$483,585**
NET TOTALS		**$146,034**	**$313,961**	**$656,351**	**$24,212**	

ESTIMATED FUND BALANCE	**FY 2027 BUDGET**
Estimated Beginning Fund Bal	$1,000,000
Projected Revenue over Expenditures	$24,212
Potential Drawdowns from One-Time Capital Project Expenditures	$0
Remaining Unrestricted Fund Balance	**$1,024,212**

GOLF FUND REVENUES

GOLF REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
20-30-100	Green Fees	$1,203,443	$1,530,065	$1,333,000	$1,400,000	$67,000
20-30-300	Short course	$91,529	$95,133	$101,000	$120,000	$19,000
20-30-400	Pro Shop Revenue	$240,793	$226,526	$192,000	$205,000	$13,000
20-30-450	Golf Simulator	$0	$0	$0	$0	$0
20-30-500	Snack Shack & Concessions	$30,734	$29,417	$33,626	$25,000	($8,626)
20-30-600	Season Passes	$213,888	$195,545	$100,000	$200,000	$100,000
20-30-700	Event Rentals	$0	$328,536	$304,000	$300,000	($4,000)
20-30-750	Event Center Concessions	$0	$4,000	$3,500	$3,500	$0
20-30-800	Other Income	$75,000	$4,727	$0	$0	$0
20-30-900	Interest Income	$13,840	$27,738	$20,000	$10,000	($10,000)
20-30-950	Other Financing Source	$0	$0	$4,628,000	$0	($4,628,000)
20-XX-XXX	Fund Balance Drawdown Appropriated	$0	$0	$400,000	$2,500,000	$2,100,000
GRAND TOTAL		**$1,869,227**	**$2,441,688**	**$7,115,126**	**$4,763,500**	**$2,351,626**

GOLF EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
20-42-110	Salary & Wages (FT) Events	$0	$28,549	$34,432	$35,966	$1,534
20-42-120	Salary & Wages (PT)Events	$0	$89,360	$98,281	$101,447	$3,166
20-42-150	Employee Benefits Events	$0	$29,787	$37,165	$37,025	($140)
20-42-200	Materials & Supplies Events	$0	$24,370	$26,000	$26,000	$0
20-42-211	Continuing Education	$0	$0	$1,000	$1,000	$0
20-42-212	Uniforms/Clothing/PPE	$0	$60	$500	$500	$0
20-42-213	Water & Food Supplies	$0	$209	$500	$500	$0
20-42-250	Utilities Events	$0	$27,193	$25,000	$25,000	$0
20-42-290	Communications/Telephone Events	$0	$600	$600	$600	$0
20-42-550	Credit Card Fees Events	$0	$10,032	$10,000	$10,000	$0
20-42-610	Advertising	$0	$1,024	$1,500	$1,500	$0
20-42-615	Insurance	$0	$2,000	$2,300	$2,500	$200
20-42-620	Building Maintenance	$0	$70,529	$40,000	$40,000	$0
20-43-110	Salary & Wages (FT) Golf	$290,120	$374,479	$400,000	$460,893	$60,893
20-43-111	Overtime	$767	$399	$500	$500	$0
20-43-120	Salary & Wages (PT)**	$184,293	$200,855	$230,000	$230,480	$480
20-43-150	Employee Benefits	$186,651	$221,085	$200,000	$260,606	$60,606
20-43-290	Communications/Telephone	$3,579	$4,271	$3,700	$3,700	$0
20-50-100	Practice Area & Pro Shop Supplies	$7,492	$7,501	$10,000	$10,000	$0
20-50-200	Utilities	$60,212	$59,394	$95,000	$95,000	$0
20-50-330	Professional/Technical	$10,708	$28,815	$41,000	$10,000	($31,000)
20-50-500	Snack Shack & Concessions	$23,365	$19,293	$20,000	$20,000	$0
20-50-600	Credit Card Expenses	$45,950	$75,241	$65,000	$70,000	$5,000
20-50-700	Pro Shop	$181,381	$164,492	$100,000	$145,000	$45,000
20-50-800	Building Maintenance	$14,526	$20,953	$16,000	$16,000	$0
20-60-100	Repairs & Maintenance - Course	$50,180	$48,362	$50,000	$50,000	$0
20-60-200	Fertilizer & Chemicals	$38,520	$40,044	$45,000	$45,000	$0
20-60-300	Water & Pumping Costs	$13,795	$19,939	$21,000	$21,000	$0
20-60-500	Petroleum & Oil	$12,495	$10,811	$12,000	$12,000	$0
20-60-600	Equipment Repair & Replacement	$14,893	$24,359	$16,000	$16,000	$0
20-60-700	Equipment Rental	$2,109	$1,607	$1,500	$1,500	$0
20-60-750	Insurance	$1,959	$2,143	$2,500	$37,000	$34,500
20-60-900	Cart Repair & Replacement	$11,488	$4,115	$8,000	$10,000	$2,000
20-60-980	Resident Claims	$7,599	$605	$2,000	$2,000	$0
20-70-100	Membership Dues	$1,082	$1,155	$1,200	$1,200	$0
20-70-212	Uniforms/Clothing/PPE	$2,940	$3,275	$3,000	$3,000	$0
20-70-213	Water & Food Supplies	$606	$365	$700	$700	$0
20-70-300	Continuing Education	$970	$790	$4,500	$4,500	$0
20-70-500	Computers/Phones	$4,981	$4,012	$5,000	$5,000	$0
20-70-600	Advertising	$24,000	$30,000	$17,000	$20,000	$3,000
20-80-250	Golf Cart Rental/Lease Principal	$107,380	$114,253	$122,000	$131,000	$9,000
20-80-275	Motor Pool Charges	$27,606	$27,306	$29,821	$20,746	($9,075)
20-80-500	Sales Tax Revenue Bond Debt Service Principal	$0	$0	$0	$90,000	$90,000
20-80-505	Interest Expense	$0	$42,584	$35,000	$239,045	$204,045
20-80-912	Transfer to Capital Projects Fund	$250,000	$0	$0	$0	$0
20-80-914	Transfer to General Fund	$0	$0	$40,000	$0	($40,000)
20-80-915	Transfer to Golf Debt Service	$0	$0	$0	$30,000	$30,000
20-95-202	Capital Outlay	$201,653	$48,177	$2,700,000	$2,100,000	($600,000)
GRAND TOTAL		**$1,783,301**	**$1,884,393**	**$4,574,699**	**$4,443,908**	**$130,790**

NET TOTAL		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
NET TOTAL		**$85,927**	**$557,295**	**$2,540,427**	**$319,592**	**$2,220,836**

ESTIMATED FUND BALANCE	FY 2027 BUDGET
Beginning Unrestricted Fund Bal	$3,410,000
Projected operations	$319,592
Capital Outlay Drawdown	$2,500,000
Remaining Unrestricted Fund Balance	$1,229,592

CLASS C ROADS FUND REVENUES

		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
21-30-100	Class C Roads	$399,659	$457,640	$477,000	$444,000	($33,000)
21-30-110	Highway Sales Tax Distribution	$183,377	$183,101	$183,000	$183,000	$0
21-30-120	Public Transit Sales tax	$38,471	$73,740	$72,000	$72,000	$0
21-30-900	Interest Income	$32,829	$28,878	$10,000	$10,000	$0
21-36-900	Other Income	$0	$2,300	$0	$0	$0
21-30-801	Transfers in from General Fund	$0	$0	$0	$0	$0
21-30-802	Transfers in from Capital Projects Fund	$0	$0	$0	$0	$0
		$654,337	**$745,660**	**$742,000**	**$709,000**	**$33,000**

CLASS C ROADS FUND EXPENDITURES

		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
21-62-110	Salary & Wages (FT)	$75,182	$106,661	$92,789	$101,204	$8,415
21-62-111	Overtime	$3,913	$3,292	$2,895	$3,101	$205
21-62-120	Salary & Wages (PT)	$1,806	$0	$0	$0	$0
21-62-150	Employee Benefits	$44,422	$63,125	$67,176	$63,906	($3,270)
21-62-275	Motor Pool Charges	$0	$44,703	$28,014	$26,970	($1,044)
21-62-310	Engineering	$3,343	$0	$10,000	$10,000	$0
21-62-330	Professional Fees	$1,565	$2,017	$1,800	$1,800	$0
21-62-410	Street Light Operation	$35,322	$38,937	$46,000	$46,000	$0
21-62-415	Street Light Maintenance	$23,338	$14,625	$30,000	$30,000	$0
21-62-420	Street Signs	$9,337	$28,270	$15,000	$15,000	$0
21-62-440	Street Maintenance	$755,259	$414,380	$400,000	$570,000	$170,000
21-62-450	Snow Removal	$20,358	$3,124	$20,000	$20,000	$0
21-62-470	Sidewalk Maintenance	$24,863	$5,941	$25,000	$25,000	$0
		$998,708	**$725,074**	**$738,674**	**$912,980**	**$174,306**

	FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
NET TOTALS	**$344,371**	**$20,586**	**$3,326**	**$203,980**	**$207,306**

ESTIMATED FUND BALANCE	FY 2027 BUDGET
Beginning Fund Bal	$680,000
Change in Fund Balance	$203,980
Remaining Fund Balance	**$476,020**

GOLF DEBT SERVICE FUND

DEBT SERVICE REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
30-31-102	2012 GO Bond - Property Tax	$306,585	$307,801	$306,000	$231,000	($75,000)
30-31-103	Motor Vehicle Tax	$25,261	$23,374	$22,000	$20,000	($2,000)
30-31-104	Delinquent Tax	$14,132	$14,696	$16,000	$15,000	($1,000)
30-31-105	Penalty & Interest	$1,415	$1,635	$1,800	$1,500	($300)
30-36-100	Interest Income	$3,424	$2,446	$0	$0	$0
30-35-300	Transfer In	$0	$0	$50,000	$30,000	($20,000)
GRAND TOTAL		**$350,816**	**$349,953**	**$395,800**	**$297,500**	**($98,300)**

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

	FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
NET TOTAL	**$13,329**	**$13,792**	**$32,555**	**$65,145**	**$97,700**

ESTIMATED FUND BALANCE	FY 2027 BUDGET
Beginning Fund Bal	$80,000
Change of Unrestricted Fund Balance	$65,145
Remaining Fund Balance	**$14,855**

CAPITAL PROJECTS FUND REVENUES

		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-30-100	Impact Fees - Park Development	$2,256	$4,512	$0	$0	$0
40-30-130	Impact Fees - Public Safety	$19,964	$990	$0	$0	$0
40-30-140	Impact Fees - Streets	$47,342	$1,250	$0	$0	$0
40-30-550	PARC Sales Tax Revenues	$96,869	$95,699	$104,000	$99,000	($5,000)
40-30-600	Interest Income	$112,483	$83,785	$50,000	$20,000	($30,000)
40-30-700	Grant Income	$21,984	$0	$5,000	$9,000	$4,000
40-30-801	Transfers in from General Fund	$600,000	$0	$650,000	$0	($650,000)
40-30-803	Transfers in from Golf Fund	$250,000	$0	$0	$0	$0
		$1,150,898	**$186,236**	**$809,000**	**$128,000**	**($681,000)**

CAPITAL PROJECTS FUND EXPENDITURES

STREET PROJECTS		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-78-781	Harvey Blvd Widening	$2,449	$74,155	$200,000	$200,000	$0
		$2,449	**$74,155**	**$200,000**	**$200,000**	**$0**

PARK PROJECTS		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-80-803	Harvey Park	$0	$11,943	$0	$0	$0
40-80-805	Forest Creek Trail	$214,342	$0	$0	$0	$0
40-80-824	Parks renewal	$1,340,559	$81,046	$260,000	$300,000	$40,000
		$1,554,900	**$92,989**	**$260,000**	**$300,000**	**$40,000**

MISCELLANEOUS PROJECTS		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-95-225	Building Improvements	$32,340	$25,187	$1,000,000	$900,000	($100,000)
40-95-128	Golf Improvements	$226,095	$0	$0	$0	$0
		$258,435	**$25,187**	**$1,000,000**	**$900,000**	**($100,000)**

OTHER USES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
40-96-100	Transfer to the Gen Fund	$15,000	$27,000	$18,000	$18,000	$0
		$15,000	**$27,000**	**$18,000**	**$18,000**	**$0**

	FY 2024	FY 2025	FY 2026	FY 2027	CHANGE
GRAND TOTALS	**$ 1,830,784**	**$ 219,331**	**$ 1,478,000**	**$ 1,418,000**	**$ (60,000)**
NET TOTALS	**$679,886**	**$33,095**	**$669,000**	**$1,290,000**	**$621,000**

ESTIMATED FUND BALANCE	FY 2027 BUDGET
Beginning Fund Bal	$1,800,000
Change in Restricted/Nonspendable Fund Bal	$1,290,000
Projected transfer from other funds	
Remaining Fund Balance	**$510,000**

WATER, SEWER, & STORM DRAIN REVENUES

WATER REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-37-110	Water Fees - Residents	$781,451	$839,381	$850,000	$850,000	$0
51-37-111	Water Fees - American Fork	$5,606	$0	$0	$0	$0
51-37-112	Water Fees - Contractor	$1,840	$1,395	$3,000	$3,000	$0
51-37-113	PI Fees - Usage	$404,426	$244,211	$500,000	$450,000	($50,000)
51-37-114	PI Fees - Base Rate	$776,709	$1,102,122	$1,265,719	$1,265,719	$0
51-37-115	CUP	$78,660	$0	$0	$0	$0
51-37-116	Water Fees from City departments	$37,750	$37,750	$37,750	$37,750	$0
51-37-160	Water Lateral Inspections	$37,750	$450	$500	$500	$0
51-37-190	Water Meters	$225	$2,300	$2,000	$2,000	$0
51-37-195	Grants	$755,610	$331,727	$100,000	$12,000	($88,000)
51-37-350	Water Impact Fees	$11,210	$2,162	$3,000	$3,000	$0
		$2,891,237	**$2,561,498**	**$2,761,969**	**$2,623,969**	**$138,000**

STORM DRAIN REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-35-110	Storm Drain - Residents	$499,278	$507,510	$500,000	$500,000	$0
51-35-150	Storm Water Violation/Land Disturbance Fe	$700	$0	$500	$500	$0
		$499,978	**$507,510**	**$500,500**	**$500,500**	**$0**

SEWER REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-38-110	Sewer Fees - Residents	$1,264,227	$1,449,995	$1,515,972	$1,584,191	$68,219
51-38-111	Sewer Fees from City departments	$1,750	$1,750	$1,750	$1,750	$0
51-38-115	Sewer Fees - Nonresidents	$8,674	$6,204	$6,204	$6,204	$0
51-38-160	Sewer Lateral Inspections	$225	$450	$150	$150	$0
51-38-665	Sewer Impact Fees	$36,409	$1,858	$2,000	$2,000	$0
		$1,311,285	**$1,460,256**	**$1,526,076**	**$1,594,295**	**$68,219**

MISCELLANEOUS REVENUE		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-39-100	Contribution from Developer	$58,219	$108,521	$0	$0	$0
51-39-200	Penalty Fees	$31,455	$34,420	$33,000	$33,000	$0
51-39-410	Interest Income	$114,978	$121,730	$35,000	$35,000	$0
51-39-600	Utility Setup Fees	$7,400	$7,600	$2,000	$2,000	$0
51-39-900	Other Income	$1,114	$5,669	$750	$750	$0
51-39-950	Contribution Income	$28,300	$2,700	$5,000	$5,000	$0
		$241,467	**$280,640**	**$75,750**	**$75,750**	**$0**

GRAND TOTALS	$4,943,966	$4,809,904	$4,864,295	$4,794,514	($69,781)

WATER, SEWER, & STORM DRAIN EXPENDITURES

STORM DRAIN EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-72-110	Salary & Wages (FT)	$211,083	$201,300	$212,380	$220,410	$8,030
51-72-111	Overtime	$8,577	$6,150	$5,392	$5,523	$130
51-72-120	Salary & Wages (PT)	$12,502	$5,931	$3,914	$4,173	$259
51-72-150	Employee Benefits	$124,169	$112,965	$115,000	$130,988	$15,988
51-72-160	GASB 68 Pension Expense	$6,465	$9,005	$0	$0	$0
51-72-200	Storm Drain Supplies	$437	$47	$500	$500	$0
51-72-210	Membership Dues	$2,429	$2,370	$5,000	$5,000	$0
51-72-211	Continuing Education	$2,361	$565	$3,200	$3,200	$0
51-72-212	Uniforms/Clothing/PPE	$596	$462	$500	$500	$0
51-72-213	Water & Food Supplies	$460	$368	$500	$500	$0
51-72-240	Computer Expenses	$0	$2,845	$3,000	$3,000	$0
51-72-265	Tools & Equipment	$3,834	$2,004	$2,500	$2,500	$0
51-72-290	Communications/Telephone	$1,448	$1,280	$1,500	$1,500	$0
51-72-310	Engineering Services	$9,051	$7,946	$5,000	$5,000	$0
51-72-330	Professional/Technical	$1,695	$4,572	$3,000	$3,000	$0
51-72-510	Insurance	$8,242	$9,015	$10,300	$12,000	$1,700
51-72-751	Storm Drain Maintenance	$19,134	$22,034	$30,000	$30,000	$0
51-72-960	Depreciation - Storm Drain	$116,527	$116,527	$120,000	$120,000	$0
51-72-975	Bad Debt	$405	$423	$750	$750	$0
		$516,482	**$505,808**	**$522,437**	**$548,544**	**$26,107**

WATER EXPENDITURES		FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
51-73-110	Salary & Wages (FT)	$276,746	$290,048	$393,070	$427,271	$34,201
51-73-111	Overtime	$8,537	$4,817	$8,651	$9,369	$718
51-73-120	Salary & Wages (PT)	$5,524	$7,574	$8,151	$8,151	$0
51-73-150	Employee Benefits	$157,941	$160,987	$255,726	$244,864	($10,863)
51-73-160	GASB 68 Pension Expense	$9,348	$16,362	$0	$0	$0
51-73-200	Water Supplies	$1,236	$4,067	$2,000	$2,000	$0
51-73-210	Membership Dues	$2,623	$4,248	$5,000	$5,000	$0
51-73-211	Continuing Education	$6,034	$3,954	$6,200	$6,200	$0
51-73-212	Uniforms/Clothing/PPE	$1,462	$1,376	$1,750	$1,750	$0
51-73-213	Water & Food Supplies	$360	$351	$500	$500	$0
51-73-240	Computer Expenses	$6,268	$7,067	$7,000	$7,000	$0
51-73-250	Repairs & Maintenance	$4,754	$14,992	$7,000	$7,000	$0
51-73-260	Office Equipment	$0	$2,447	$1,000	$1,000	$0
51-73-265	Tools & Equipment	$5,954	$9,167	$7,500	$7,500	$0
51-73-275	Motor Pool Charges	$93,562	$157,269	$114,910	$132,287	$17,377
51-73-280	Utilities	$226,112	$380,552	$420,000	$420,000	$0
51-73-282	Blue Stakes	$3,104	$1,016	$2,000	$2,000	$0
51-73-290	Communications/Telephone	$2,236	$1,994	$2,300	$2,300	$0
51-73-310	Engineering Services	$25,606	$16,460	$25,000	$25,000	$0
51-73-330	Professional/Technical	$85,974	$48,557	$50,000	$50,000	$0
51-73-360	Meter Installation & Maintenance	$0	$288	$15,000	$15,000	$0
51-73-470	Water Purchases - AF	$0	$0	$15,000	$15,000	$0
51-73-471	Water Purchases - PG	$57,861	$58,084	$59,000	$59,000	$0
51-73-472	Water Testing/Treatment	$13,710	$19,922	$21,000	$21,000	$0
51-73-510	Insurance	$20,598	$22,530	$25,800	$21,000	($4,800)
51-73-751	Water Construction Projects/Repair	$35,586	$56,881	$60,000	$60,000	$0
51-73-800	Supplementary Water	$163,301	$169,212	$177,000	$177,000	$0
51-73-801	PI Expenses	$20,190	$6,022	$16,000	$16,000	$0
51-73-900	Credit Card Fees	$42,064	$48,817	$50,000	$50,000	$0
51-73-950	Trustee Fees	$7,450	$6,700	$6,700	$6,700	$0
51-73-955	Bond Interest	$125,751	$193,185	$185,000	$176,000	($9,000)
51-73-960	Depreciation - Water	$605,784	$804,319	$870,000	$900,000	$30,000
51-73-965	Deferred Amortization Costs	$25,589	$12,213	$13,057	$13,057	$0
51-73-975	Bad Debt	$1,680	$1,849	$6,000	$6,000	$0
51-73-980	Resident Claims	$0	$0	$6,000	$6,000	$0
		$2,024,248	**$2,533,327**	**$2,843,315**	**$2,900,948**	**$57,634**

SEWER EXPENDITURES		FY 2024	FY 2025	FY 2026	FY 2027	CHANGE

SEWER EXPENDITURES		ACTUAL	ACTUAL	PROJECTED	BUDGET	CHANGE
51-74-110	Salary & Wages (FT)	$175,078	$173,651	$123,251	$127,120	$3,869
51-74-111	Overtime	$5,634	$3,190	$2,035	$2,018	($17)
51-74-120	Salary & Wages (PT)	$3,608	$1,499	$1,151	$1,151	$0
51-74-150	Employee Benefits	$98,493	$99,926	$71,506	$61,348	($10,158)
51-74-160	GASB 68 Pension Expense	($6,346)	$5,183	$0	$0	$0
51-74-200	Sewer Supplies	$44	$25	$2,000	$2,000	$0
51-74-210	Membership Dues	$100	$0	$100	$100	$0
51-74-211	Continuing Education	$1,341	$644	$1,750	$1,750	$0
51-74-212	Uniforms/Clothing/PPE	$778	$509	$750	$750	$0
51-74-213	Water & Food Supplies	$249	$188	$500	$500	$0
51-74-240	Computer Expenses	$0	$3,945	$3,000	$3,000	$0
51-74-265	Tools & Equipment	$596	$836	$1,000	$1,000	$0
51-74-280	Utilities	$121	$124	$200	$200	$0
51-74-281	Postage	$0	$0	$0	$0	$0
51-74-290	Communications/Telephone	$1,758	$1,705	$1,800	$1,800	$0
51-74-310	Engineering Services	$11,622	$3,772	$5,000	$5,000	$0
51-74-330	Professional/Technical	$2,324	$2,849	$4,000	$4,000	$0
51-74-470	TSSD Billiing	$657,121	$820,360	$891,840	$958,728	$66,888
51-74-472	Sewer Television Expenses	$0	$0	$2,000	$2,000	$0
51-74-473	Sewer Fee - AF	$0	$0	$1,000	$1,000	$0
51-74-510	Insurance	$12,408	$13,572	$15,500	$6,100	($9,400)
51-74-751	Sewer Maintenance	$875	$4,665	$2,000	$2,000	$0
51-74-752	Sewer Construction Projects	$0	$0	$2,000	$2,000	$0
51-74-960	Depreciation - Sewer	$154,761	$155,187	$155,000	$155,000	$0
51-74-975	Bad Debt	$1,025	$1,210	$2,500	$2,500	$0
		$1,121,590	**$1,293,042**	**$1,289,883**	**$1,341,066**	**$51,183**
GRAND TOTALS		**$3,662,321**	**$4,332,178**	**$4,655,635**	**$4,790,558**	**$134,923**
NET TOTALS		**$1,281,646**	**$477,727**	**$208,660**	**$3,955**	**$204,705**

Water, Sewer, & Storm Drain Fund Cash Flow Analysis

NET TOTALS BEFORE CASH ADJUSTMENTS	**$3,955**	
Less Debt Service		
2014 PI Bond Principal	($325,000)	
2022 Public Works Building Utility Revenue Bonds	($195,000)	
2023 Meter bonds	($34,000)	
2024 Water main and well house bonds	$0	principal 3/2030
Less Capital Improvements		
Storm drain improvements at the City Center	($50,000)	
Pond 10 renovation	TBD	
Storm drain camera	$0	
Junction wells 4100 to Meadow	$0	
Pipe thickness evaluation	$0	
Transmission line from Pond 10 to Pond 12	$0	
Storage tank with new culinary between zones	$0	
Water lines and hydrants on 4000	$0	
Monson place storm drain, gutter, hydrants	$0	
Storm drain Mesquite park and Heiselt's park	$0	
Water Stock	($5,000)	
Plus Non-Cash Items		
Depreciation - Storm Drain	$120,000	
Depreciation - Water	$900,000	
Depreciation - Sewer	$155,000	
Amortization - Bond Costs	$13,057	
Accrued Interest Adjustment	($4,000)	
TOTAL CASH INFLOW	**$579,012**	

ESTIMATED NET POSITION	**FY 2026 BUDGET**
Estimated Beginning Unrestricted Net Position	$1,000,000

Change of Unrestricted Position	$579,012
Remaining Unrestricted Net Position	**$1,579,012**

MOTOR POOL REVENUES

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
60-30-100	Charges to General Fund	$84,968	$75,599	$92,161	$114,276	$33,883	$57,164	$54,563	($2,601)
60-30-200	Charges to Water & Sewer Fund	$68,315	$56,849	$72,561	$93,562	$157,269	$114,910	$132,287	$17,377
60-30-300	Charges to Golf Fund	$24,967	$24,967	$25,912	$27,606	$27,306	$29,821	$20,746	($9,075)
60-30-400	Charges to Roads Fund	$0	$0	$0	$0	$44,703	$28,014	$26,970	($1,044)
60-70-205	Gain on Sale of Assets	$63,024	$47,000	$153,180	$15,951	$20,388	$40,000	$69,300	$29,300
		$241,274	**$204,415**	**$343,814**	**$251,395**	**$283,549**	**$269,909**	**$303,866**	**$33,957**

MOTOR POOL EXPENDITURES

VEHICLE EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
60-40-100	Gas & Oil - General	$1,472	$4,205	$3,798	$815	$819	$1,500	$1,500	$0
60-40-101	Gas & Oil - Recreation	$0	$0	$0	$0	$0	$1,500	$1,500	$0
60-40-102	Gas & Oil - Parks	$0	$0	$0	$0	$0	$12,000	$12,000	$0
60-40-200	Vehicle Maintenance - General	$8	$35	$290	$81	$481	$250	$250	$0
60-40-201	Vehicle Maintenance - Recreation	$0	$0	$0	$0	$0	$250	$250	$0
60-40-202	Vehicle Maintenance - Parks	$0	$0	$0	$0	$0	$10,000	$10,000	$0
60-40-300	Insurance - General	$2,305	$2,824	$2,973	$3,052	$3,555	$1,100	$1,100	$0
60-40-301	Insurance - Recreation	$0	$0	$0	$0	$0	$1,100	$1,100	$0
60-40-302	Insurance - Parks	$0	$0	$0	$0	$0	$3,300	$3,300	$0
60-40-400	Gas & Oil - Bldg/Zoning	$197	$284	$459	$193	$184	$400	$400	$0
60-40-500	Vehicle Maintenance - Bldg/Zoning	$53	$109	$290	$57	$0	$100	$100	$0
60-40-600	Insurance - Bldg/Zoning	$768	$941	$991	$1,017	$1,185	$1,000	$1,000	$0
60-40-700	Gas & Oil - PW/Roads	$21,392	$28,163	$31,018	$28,958	$23,670	$18,000	$18,000	$0
60-40-800	Vehicle Maintenance - PW/Roads	$14,286	$26,528	$24,861	$33,915	$48,070	$20,000	$20,000	$0
60-40-900	Insurance - PW/Roads	$11,523	$14,120	$14,867	$15,260	$17,777	$20,000	$20,000	$0
60-40-930	Gas & Oil - Golf	$3,228	$4,561	$4,161	$2,703	$2,303	$3,500	$3,500	$0
60-40-940	Vehicle Maintenance - Golf	$147	$169	$725	$308	$114	$500	$500	$0
60-40-950	Insurance - Golf	$768	$941	$991	$1,017	$1,185	$1,100	$1,100	$0
		$56,146	**$82,881**	**$85,426**	**$87,376**	**$99,344**	**$95,600**	**$95,600**	**$0**

EQUIPMENT EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET	CHANGE
60-60-100	Capital Outlay	$8,389	$0	$0	$0	$0	$0	$0	$0
60-60-400	Rent Expense	$6,000	$12,444	$19,412	$19,852	$20,223	$21,000	$21,000	$0
60-70-200	Depreciation	$93,756	$91,106	$98,587	$116,873	$134,876	$153,309	$187,266	$33,957
		$108,145	**$103,550**	**$117,999**	**$136,725**	**$155,099**	**$174,309**	**$208,266**	**$33,957**
GRAND TOTAL		**$164,291**	**$186,431**	**$203,426**	**$224,101**	**$254,442**	**$269,909**	**$303,866**	**$33,957**
NET TOTALS		**$76,983**	**$17,984**	**$140,388**	**$27,294**	**$29,107**	**$0**	**$0**	**$0**

ESTIMATED NET POSITION	FY 2026 BUDGET
Beginning Unrestricted Net Position	$520,000
Change of Unrestricted Position	$120,000
Remaining Unrestricted Net Position	**$400,000**

CAPITAL OUTLAY

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

RESOLUTION NO. 08-18-2026B

A RESOLUTION ADOPTING A FINAL BUDGET FOR THE GENERAL FUND; MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CEDAR HILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

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 proposed 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 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 was 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 was held on June 16, 2026; and

WHEREAS, pursuant to Utah Code § 59-2-924(8), the City Council adopted the interim budget on June 16, 2026; 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 and interim budget was available for public inspection; and

WHEREAS, pursuant to Utah Code § 59-2-919, a public hearing on the proposed tax increase was held on August 11, 2026 at 6:00 pm at Cedar Hills Civic Center, 3925 W Cedar Hills Drive, Cedar Hills, UT 84062, at which the City Council provided all interested persons desiring to be heard a reasonable opportunity to present oral testimony, within reasonable time limits and without unreasonable restriction on the number of individuals permitted to comment, whether in person, by electronic means, or through written comments read into the record; and

WHEREAS, following the public hearing, the City Council approved and levied a property tax rate above the certified tax rate for Fiscal Year 2026-2027; and

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

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

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

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 Final 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 June 30, 2026, and are hereby adopted as the final budget of City of Cedar Hills, Utah for the Fiscal Year 2026/2027.

B. Pursuant to law, a copy of the final budget for each fund within the final 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 final 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 final 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 18th day of August 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 19th day of August, 2026.

EXHIBIT A

CEDAR HILLS

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	August 18, 2026

SUBJECT:	Review/Action on the Waste Mangement Hazardous Materials Recycling Program
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

Waste Management is proposing a new program to Cedar Hills residents, it is the, "At Your Door Special Collection" program proposing to pick up household hazardous waste that otherwise requires special disposal.

What the program is:
Residents call or go online to request pickup of home-generated special materials — paints, household chemicals, batteries, electronics, automotive fluids, garden/pool chemicals, mercury items, and sharps. WM vets the request, mails a collection kit (poly bag, instructions, labels, zip tie) 2–4 weeks later, and the resident sets materials out for pickup. Most collected material is recycled.

What's Excluded:
Biological/infectious waste, asbestos, liquid mercury, shock-sensitive/reactive materials, construction debris, tires, large appliances, containers over 5 gallons, ammunition/explosives, and any commercial (business-generated) material.

The cost to residents for this program is $1/month per household. There is no limit to the number of times that the program can be used by residents, and would allow for these hazardous materials to be picked up from the residents doorstep

PREVIOUS LEGISLATIVE ACTION:
None

FISCAL IMPACT:
$12 per year per household. The program can be managed under a one year contract

SUPPORTING DOCUMENTS:
Waste Management Hazardous Material Recycling Program

RECOMMENDATION:
Review the proposed program, the household financial impact compared to the benefit received by the household, and the programs overall usefulness and need in Cedar Hills.

MOTION:
To approve/not approve the Mayor and Staff to work on entering into an agreement with Waste Management for the hazardous household materials recycling program, subject to the following conditions: {LIST ANY CONDITIONS NECESSARY FOR APPROVAL OF AN AGREEMENT}

ACTION:
Motion:
Second:

Laura Ellison:	Yes__ No ___ Abstain __ Absent __
Mike Geddes:	Yes__ No ___ Abstain __ Absent __
Erika Price:	Yes__ No ___ Abstain __ Absent __
Bob Morgan:	Yes__ No ___ Abstain __ Absent __
Kelly Smith:	Yes__ No ___ Abstain __ Absent __

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	August 18, 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:

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

Pending the City Council approval of Resolution No. 08-18-2026A, establishing the fiscal year 2027 real and personal property tax levy, the City Council has planned to reduce the public safety fee in the Cedar Hills Fee Schedule by a reciprocal amount of $4.00. The proposed fee changes in the schedule reflect this adjustment.

Pending the City Council decision on the Waste Management Hazardous Household Materials Recycling Program, the City Council may choose to adopt a $1.00/month per household fee to participate in this program. If the City Council chooses not to participate in the program, then this fee will not be added to the fee schedule.

Staff is proposing a fee for Plat Amendment Review of $350. This occurs when a resident requests changes to their underlying plat map (such as amending the property line between two private lots). The process requires multiple reviews by City staff to determine that the newly adopted lot lines do not create non-conforming lots of record or run afoul of adopted codes for the relevant zone. This fee is in line with what similar communities charge for this service.

PREVIOUS LEGISLATIVE ACTION:

Fee Schedule was last modified on June 16, 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. 08-18-2026C a resolution adding, amending, or deleting certain fees to the official, fees, bonds and fines schedule of the City of Cedar Hills, Utah; subject to the following changes: {LIST ALL NECESSARY CHANGES}

ACTION:

Motion:

Second:

Laura Ellison: Yes__ No ___ Abstain __ Absent __
Mike Geddes: Yes__ No ___ Abstain __ Absent __
Erika Price: Yes__ No ___ Abstain __ Absent __
Bob Morgan: Yes__ No ___ Abstain __ Absent __
Kelly Smith: Yes__ No ___ Abstain __ Absent __

RESOLUTION NO. 08-18-2026C

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

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

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

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

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

Section 1
Adoption

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

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

Utility Fees	
Public Safety Fee	$12.30 Per Month
Garbage	
Hazardous Waste Recycling Fee	$1.00 Per Month
Planning/Building/Zoning	
Development Fees	
Plat Amendment Review	$350.00 At Application

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 18TH DAY OF AUGUST, 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 19th day of August, 2026.

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	August 18, 2026

SUBJECT:	Review/Action on Ordinance No. 08-18-2026A amending City Code Title 1 Chapter 15 related to No Fault Golf Ball Claims
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Chandler Goodwin, City Manager/Planner

BACKGROUND AND FINDINGS:

Cedar Hills received an application for reimbursement for damage to a windshield from a golf ball strike. The applicant lives immediately adjacent to the golf course and as such, is not eligible for payment under the provisions of this section of code. Staff is seeking direction from City Council on whether to separate property damage from vehicle damage. Should an applicant that lives adjacent to the course be eligible for payment under City Code 1-15 when the damage occurs to a vehicle? What if the vehicle is parked versus what if the vehicle is on a highway? These are questions staff is asking the City Council to weigh in on.

PREVIOUS LEGISLATIVE ACTION:

This section of code was last amended 4-9-2024

FISCAL IMPACT:

This does not change the allocated amount found in this budget line item.

SUPPORTING DOCUMENTS:

Proposed code change

RECOMMENDATION:

City Council should weigh in on if the vehicle should be considered separately from property damage to a home. Then, they should provide guidance on if it matters if the vehicle was parked at the home or at another location.

MOTION:

To approve/not approve Ordinance No. 08-18-2026A, amending City Code Title 1 Chapter 15 related to No Fault Golf Ball Claims, subject to the following changes {LIST ANY CHANGES NECESSARY}

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 __

1-15-6: CRITERIA FOR REIMBURSEMENT:

A. The determination as to whether to make payment for loss under this chapter will be based upon the following criteria:

1. Whether an eligible applicant incurred an otherwise uninsured or uncovered vehicle damage loss caused by a golf ball hit from the golf course onto a public highway or road or into an area adjacent to the golf course affecting private property under circumstances where the applicant acted responsibly to avoid the loss; and

2. If so, whether the extent of the loss has been adequately substantiated; and

3. If there is an unencumbered balance in the fund from which to pay.

4. Any payment shall not exceed the value of the damaged property or exceed applicant's insurance deductible.

B. The following will result in the denial of an application:

1. Application not timely submitted;

2. Loss fully covered by private insurance or the party responsible for hitting the golf ball;

3. Applicant otherwise ineligible under the terms of this chapter;

4. Loss caused by an irresponsible act of the applicant, applicant's agent, or member of applicant's business or household;

5. Loss or eligibility unsubstantiated;

6. Loss caused by intentional acts of vandalism or malicious intent; or

7. Loss caused by an individual who was not a paying patron of the golf course.

C. The following will result in reduction or elimination of payment:

1. Loss partially covered by private insurance or the party responsible for hitting the golf ball;

2. Loss exceeds funding limits of this chapter;

3. Verification of loss inadequate or incomplete; and/or

4. Applicant did not cause the problem but failed to act responsibly to mitigate the loss.

5. Applicant lives immediately adjacent to golf course and is eligible to place private protective netting and has not done so. This provision shall not apply to vehicle damage low caused by a golf ball hit from the golf course. (Ord. 07-21-2020A, 7-21-2020; amd. Ord. 04-09-2024A, 4-9-2024)