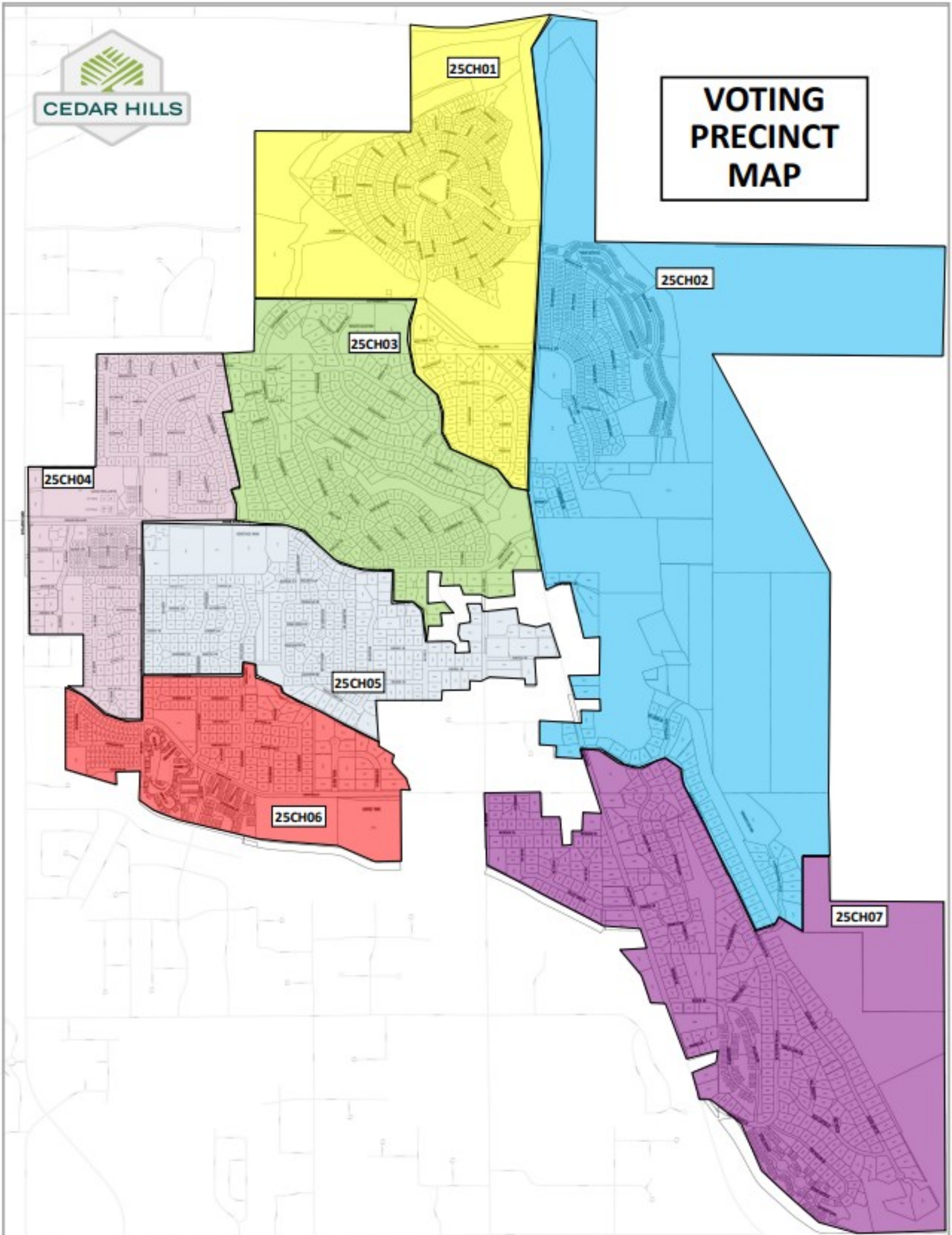
CITY OF CEDAR HILLS, UTAH

BUDGET

FISCAL YEAR

JULY 1, 2026-JUNE 30, 2027


CEDAR HILLS
VOTING PRECINCT MAP
25CH01
25CH02
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Mayor & City Council

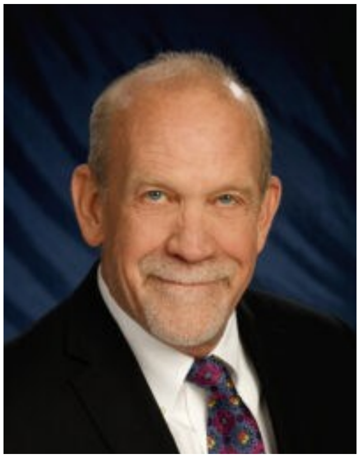
Mayor

City Council Members

Mike Geddes

Kelly Smith

Laura Ellison



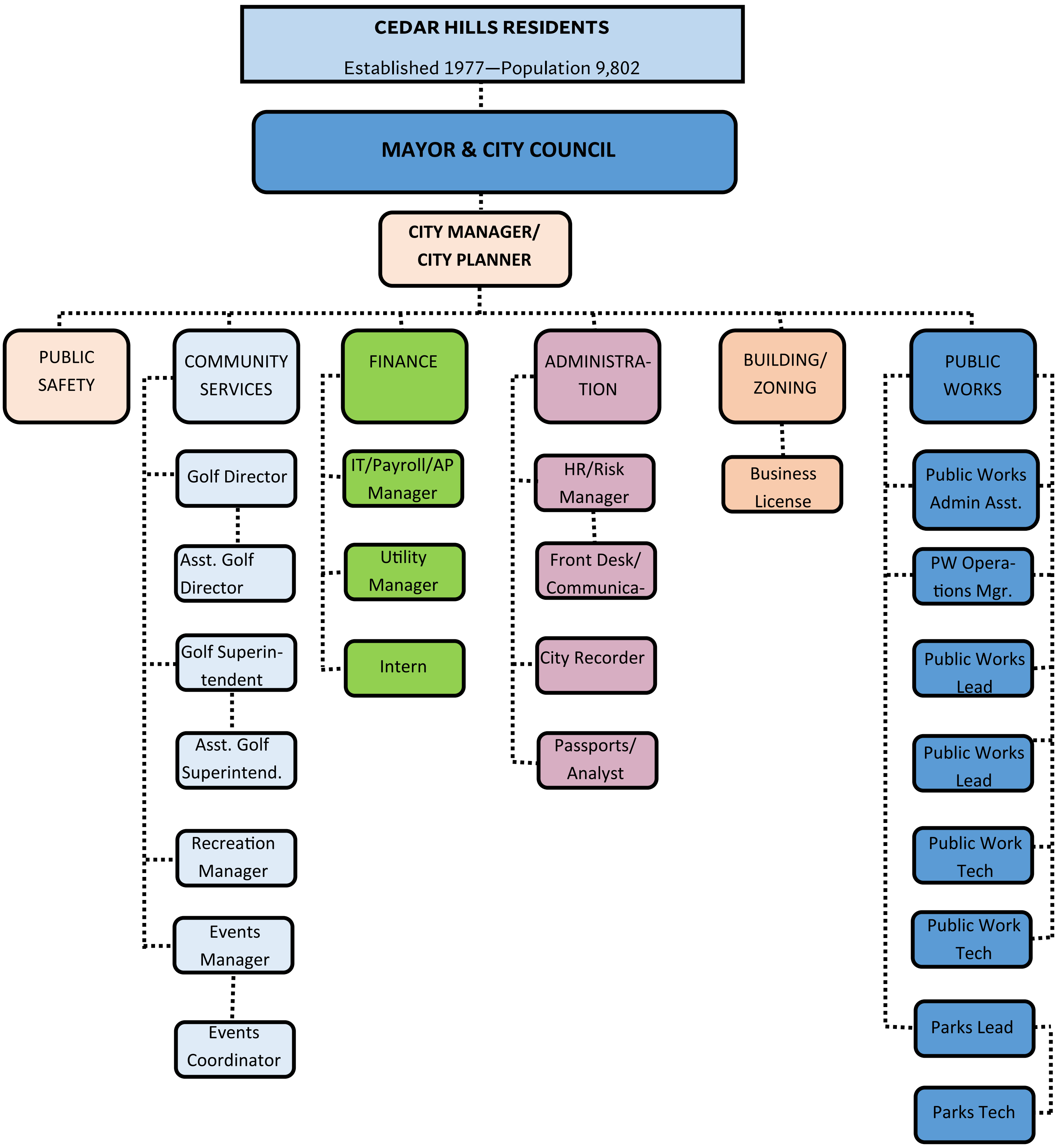
Bob Morgan

Erika Price

City Administration

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

Cedar Hills Organization Chart



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FISCAL YEAR 2027 APPROVED BUDGET SUMMARY

OVERVIEW

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.

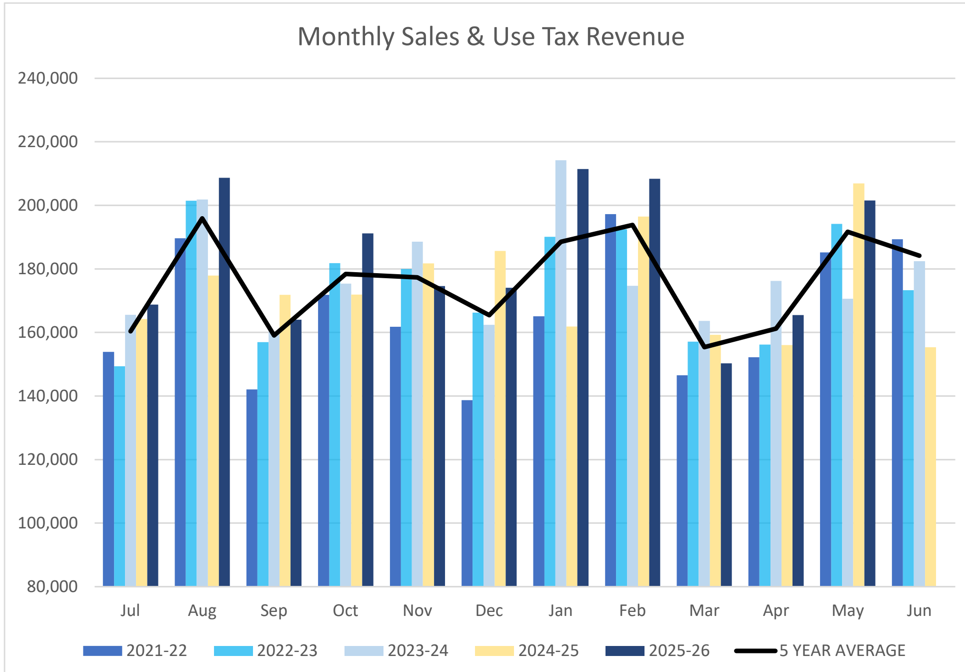
Regards,

Chandler Goodwin

City Manager

Approved Budget Highlights

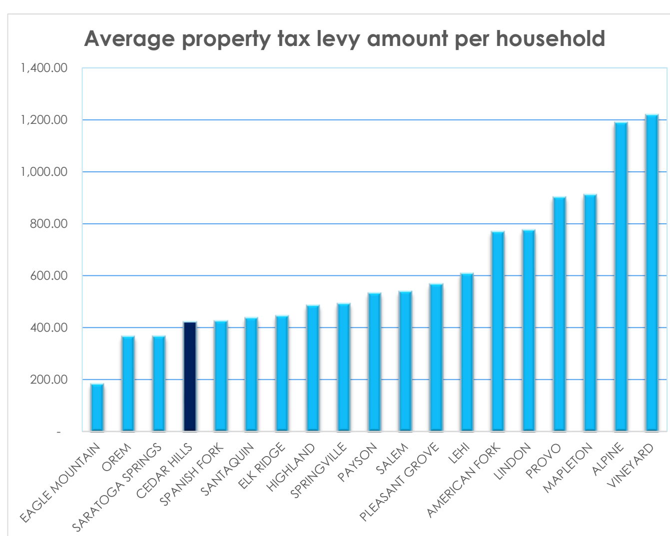
Finance is pleased to share highlights from the approved budget for the City of Cedar Hills, Utah for the fiscal year beginning July 1, 2026, and ending June 30, 2027.



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.

Final 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 Golf Debt Service fund to help reduce bond debt levy$75k from the prior year .
4) Fee increases to offset contractual increases related to garbage, and sewer.
5) Interim fee increase to public safety fee eliminated with property tax increase of $150k approved.



Capital improvements and equipment highlights

1) Golf course renovation $2.1 million
2) City center multipurpose room and offices $900k.

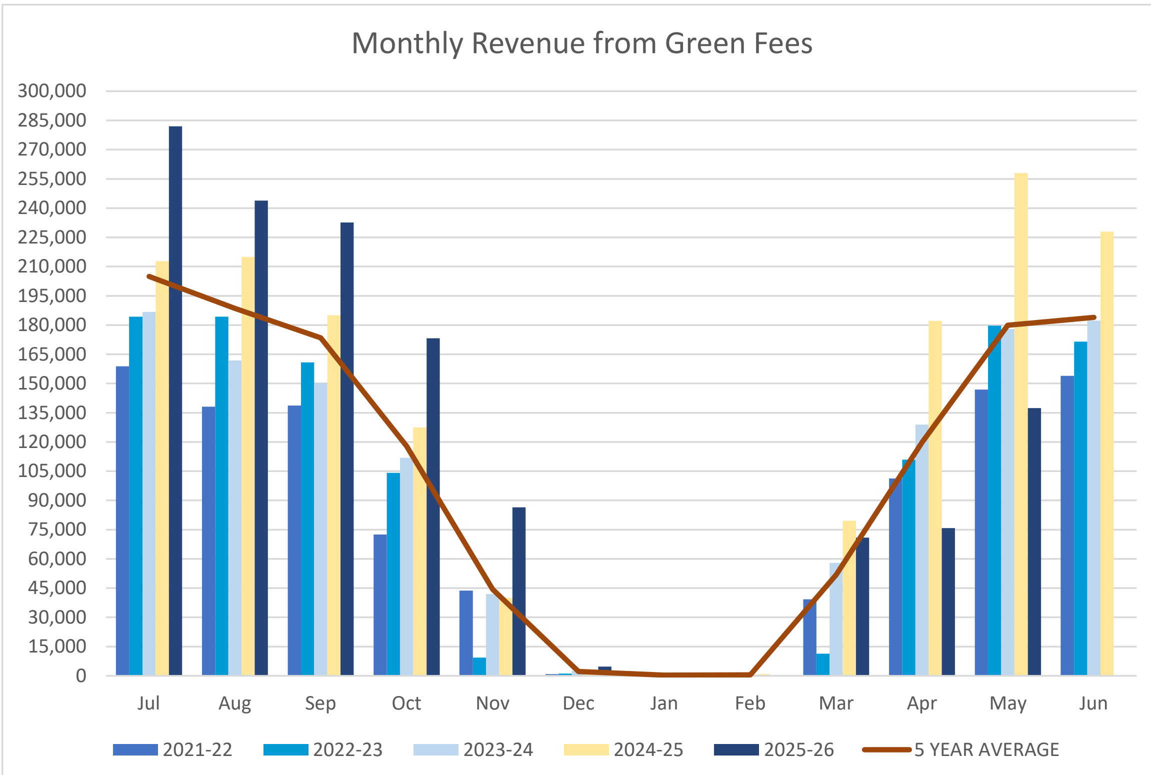
3) Road maintenance treatments $570k

4) Park playground and irrigation valve replacement $300k

5) Harvey Boulevard widening project with Pleasant Grove and Mountainland Association of Governments (MAG) contributions $200k

6) Vehicle replacement for fleet vehicles including replacing two twenty-year old bobtails with one new $229k bobtail with a dump truck, snow plow, and salter creates a $34k increase to overall motor pool internal service fund charges.

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

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

Sincerely,

Charl Louw

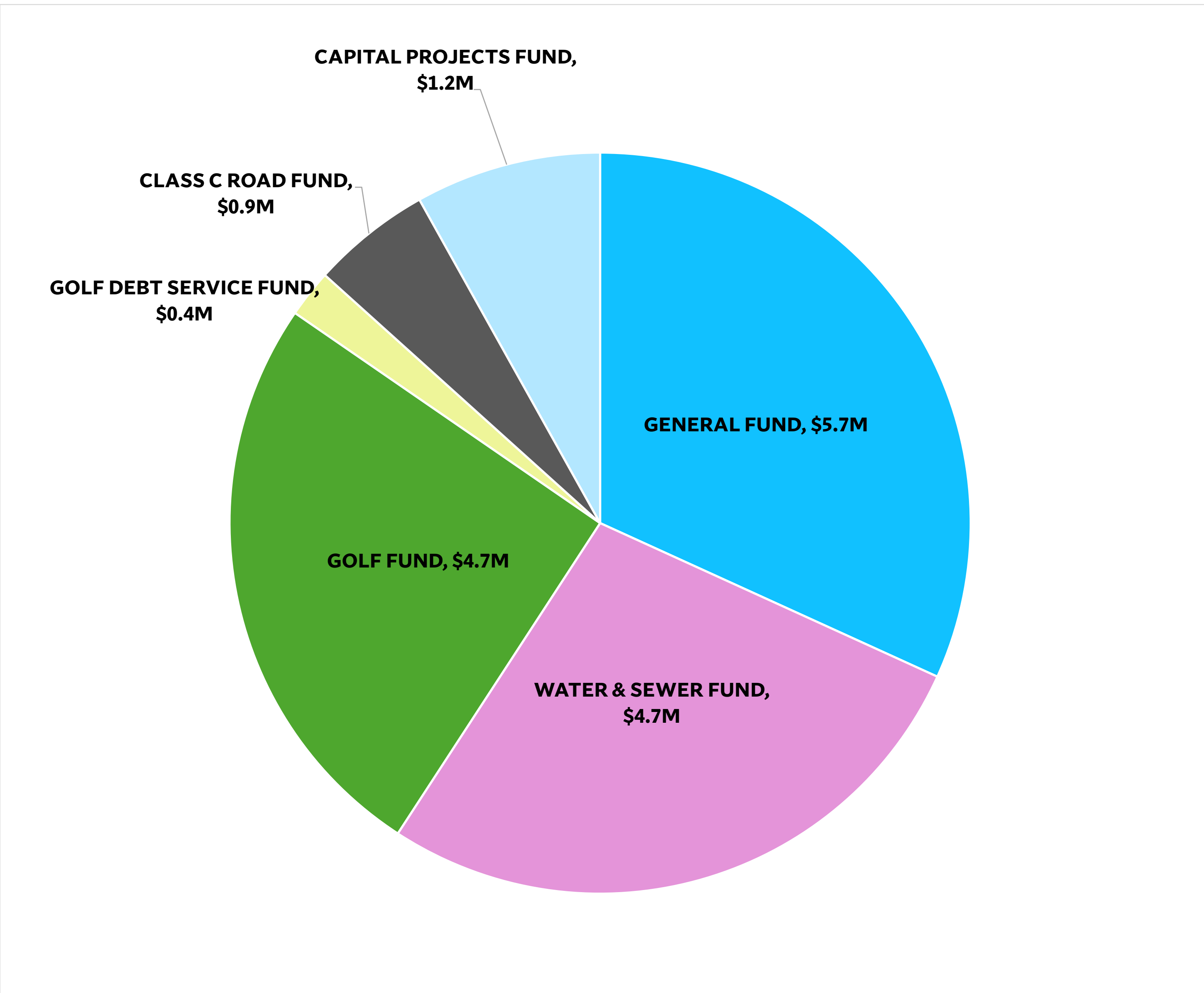
Finance Director

FINANCE SUMMARY

TOTAL CITY BUDGET

$17.5M

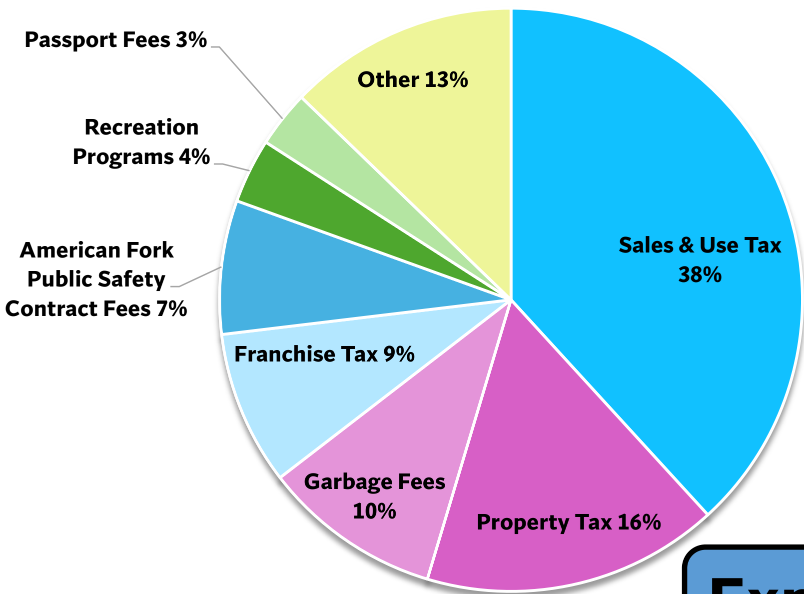
Expenditures FY 2027



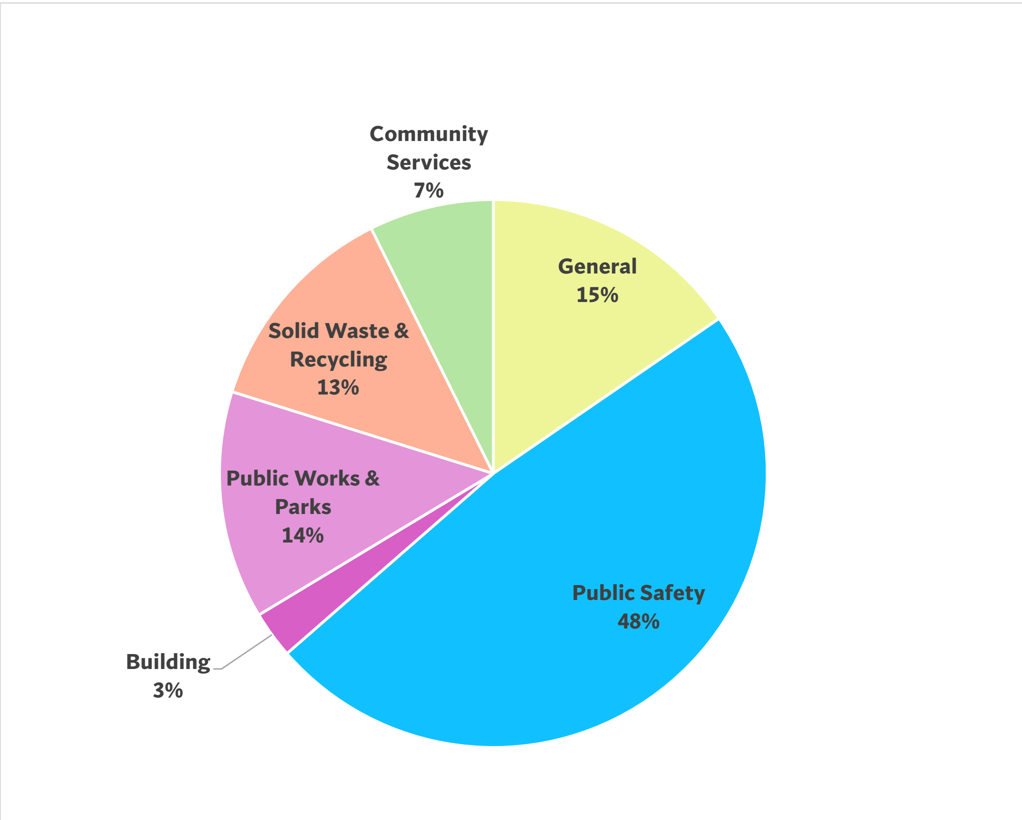
BUDGET SUMMARY

GENERAL FUND $5.6M BUDGET

Revenues FY 2027



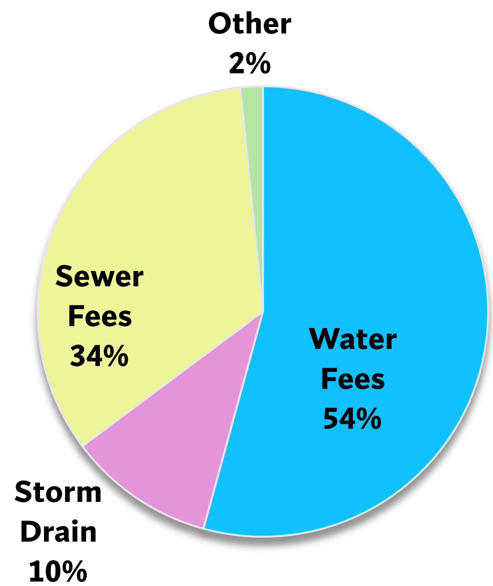
Expenditures FY 2027



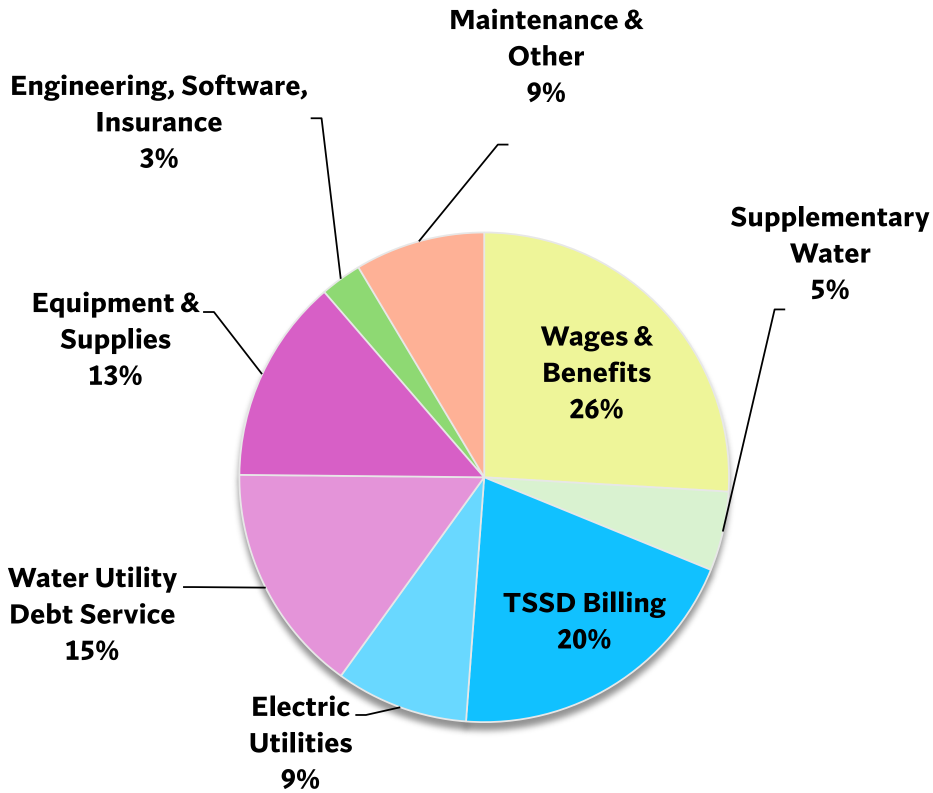
BUDGET SUMMARY

WATER & SEWER FUND $4.8M EXPENSES

Revenues FY 2027

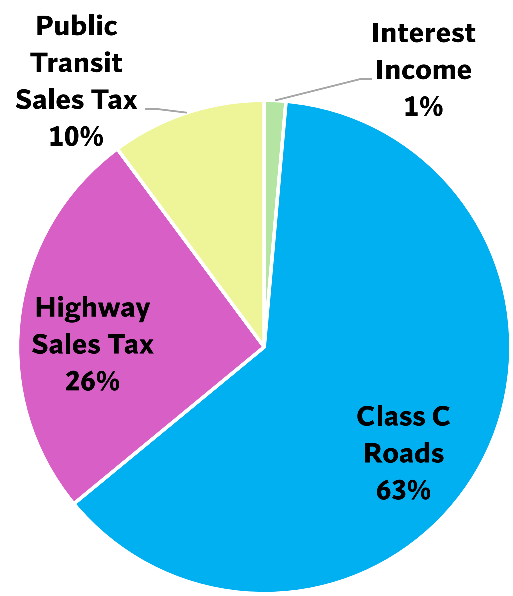


Cash Outflows FY 2027

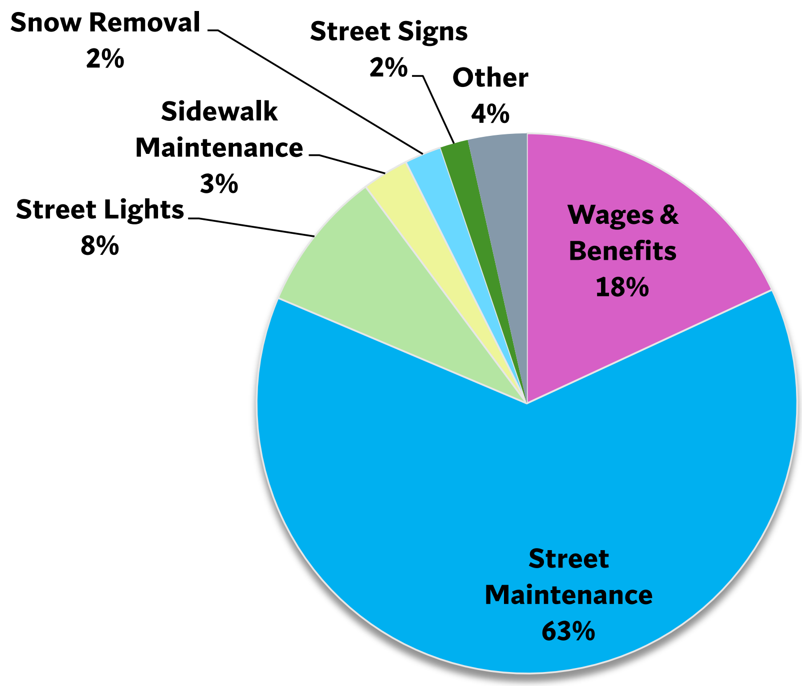


CLASS C ROADS FUND $913K BUDGET

Revenues FY 2027

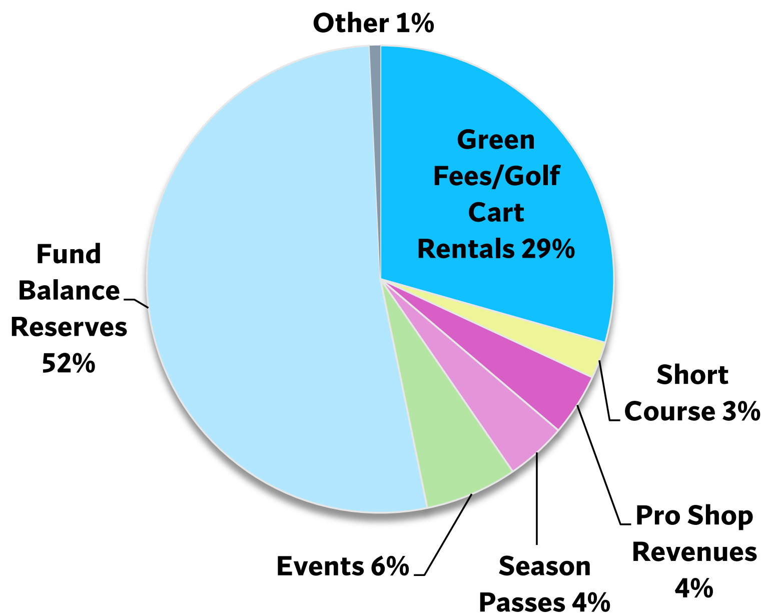


Expenditures FY 2027

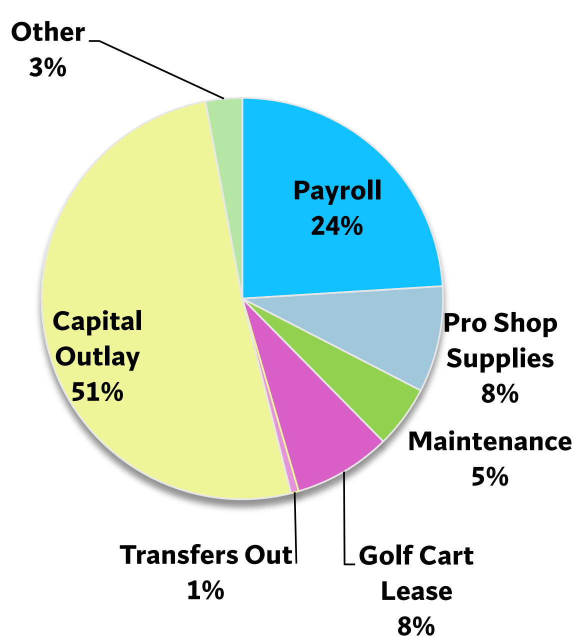


GOLF FUND BUDGET $4.7M

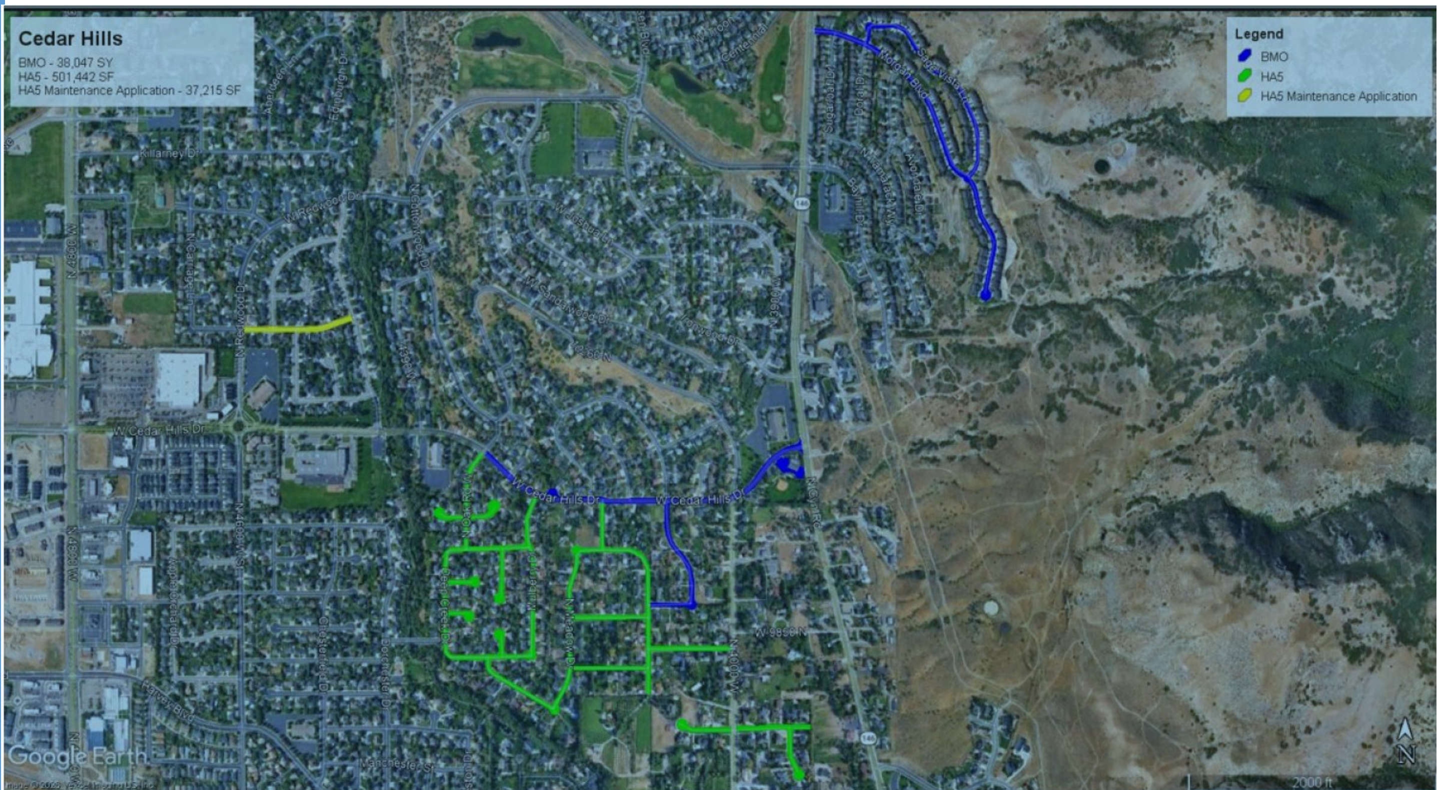
Revenues FY 2027



Expenditures FY 2027



STREET MAINTENANCE SUMMARY



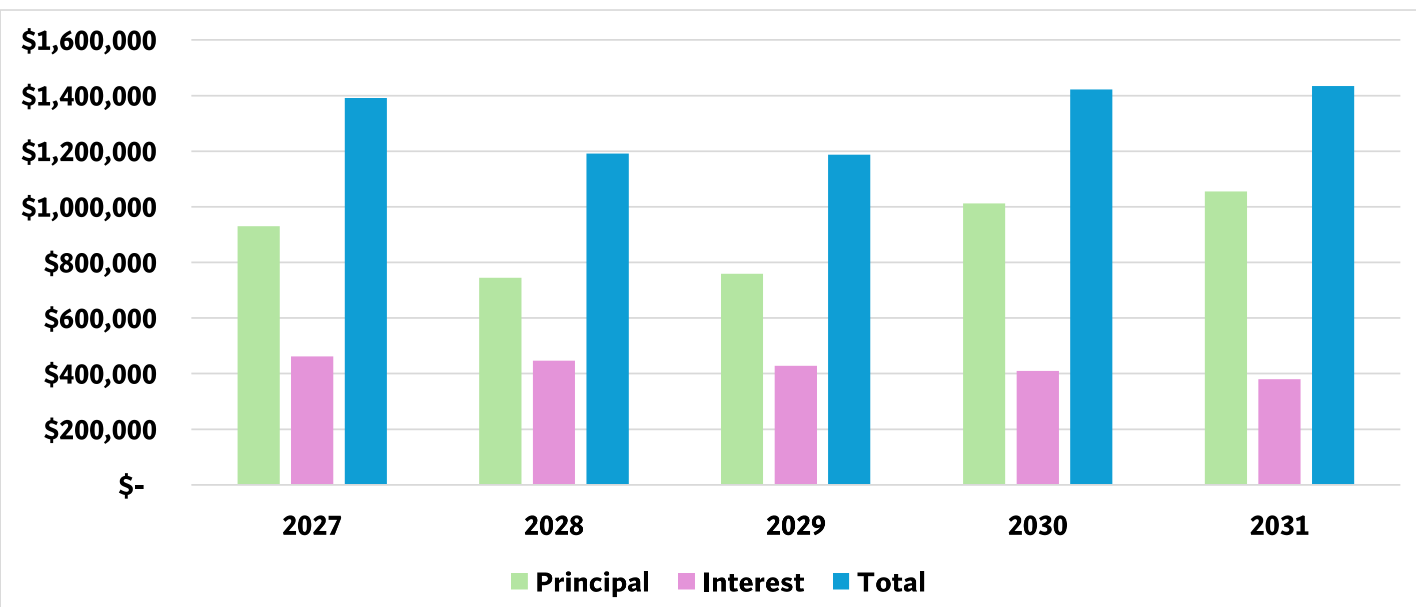
PLANNED STREET MAINTENANCE ▪ 2027

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	$ 900,000	$0	$0	$900,000
Mesquite Park Playground Renewal	Capital Projects Fund Reserves & County TRCC grant	$300,000	$0	$0	$300,000
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	$2,100,000

BUDGET FISCAL YEAR FY 2026-2027

GENERAL FUND REVENUES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Tax Revenue			
Property Tax	$ 766,207	$ 764,000	$ 918,237
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	2,168,000	2,134,000
Franchise Tax	457,537	459,000	477,000
Telecom Tax	24,478	24,000	24,000
	3,472,257	**3,506,000**	**3,645,237**
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	414,000
	1,200,147	**1,257,000**	**1,359,540**
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
Park 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	-
	27,000	**58,000**	**18,000**
TOTAL GENERAL FUND REVENUES & TRANSFERS	**$ 5,337,263**	**$ 5,389,500**	**$ 5,586,477**

BUDGET FISCAL YEAR FY 2026-2027 continued

GENERAL FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
General Government Expenditures			
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	41,000
Welfare--Homeless	-	1,000	1,000
Bad Debt	14	750	750
	341,056	**358,021**	**379,321**
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**

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	50,761
Overtime	1,309	1,677	1,438
Salary & Wages (Part-Time)	(17)	5,500	5,500
Employee Benefits	32,758	40,349	30,248
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**	**123,097**

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	25,176
Communications & Telephone	1,323	1,300	1,300
	479,357	**547,957**	**581,193**
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**	**$ 5,562,267**

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**

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
Computers & Phones	4,012	5,000	5,000
Advertising	30,000	17,000	20,000
Golf Cart Rental/Lease Principal	114,253	122,000	131,000
Motor Pool Charges	27,306	29,821	20,746
Sales Tax Revenue Bond Debt Service Principal	-	-	90,000
Interest Expense	42,584	35,000	239,045
Transfer to General Fund	-	40,000	-
Capital Outlay	48,177	2,700,000	2,100,000
TOTAL GOLF FUND EXPENDITURES	**$ 1,884,393**	**$ 4,574,699**	**$ 4,413,908**

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	$ 101,204
Overtime	3,292	2,895	3,101
Employee Benefits	63,125	67,176	63,906
Motor Pool Changes	44,703	28,014	26,970
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**	**$ 912,981**

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	$ 231,000
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	-	-
Golf Debt Service Fund Transfers			
Transfer from Other Funds	-	50,000	30,000
TOTAL GOLF DEBT SERVICE FUND REVENUES	**$ 349,953**	**$ 395,800**	**$ 297,500**

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**

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
	186,236	159,000	128,000
Capital Project's Fund Transfers			
Transfers in from General Fund	-	650,000	-
	-	650,000	-
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
	74,155	**200,000**	**200,000**
Park Projects			
Harvey Park - Development	11,943	-	-
Park Renewal	81,046	260,000	300,000
	92,989	**260,000**	**300,000**
Miscellaneous Projects			
Building Renewal	25,187	1,000,000	900,000
	25,187	**1,000,000**	**900,000**
Transfers Out			
To the General Fund	27,000	18,000	18,000
	27,000	**18,000**	**18,000**
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	**$ 219,331**	**$ 1,478,000**	**$ 1,418,000**

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	460,000	400,000
PI Fees - Base Rate	-	1,265,719	1,265,719
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	**2,721,969**	**2,573,969**
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**	**$ 4,824,295**	**$ 4,744,514**

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	$ 220,410
Overtime	6,150	5392	5,523
Salary & Wages (Part-Time)	5,931	3,914	4,173
Employee Benefits	112,965	115,000	130,988
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	12,000
Storm Drain Maintenance	22,034	30,000	30,000
Depreciation	116,527	120,000	120,000
Bad Debt	423	750	750
	$ 505,808	**$ 522,436**	**$ 548,545**
Water Expenditures			
Salary & Wages (Full-Time)	$ 290,048	$ 393,070	$ 427,271
Overtime	4,817	8,651	9,369
Salary & Wages (Part-Time)	7,574	8,151	8,151
Employee Benefits	160,987	255,726	244,864
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	132,287
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	21,000
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	870,000	900,000
Amortization	12,213	13,057	13,057
Bad Debt	1,849	6,000	6,000
Resident Claims	-	6,000	6,000
	$ 2,533,327	**$ 2,843,315**	**$ 2,900,949**

WATER & SEWER FUND EXPENDITURES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Sewer Expenditures			
Salary & Wages (Full-Time)	$ 173,651	$ 123,251	$ 127,120
Overtime	3,190	2,035	2,018
Salary & Wages (Part-Time)	1,499	1,151	1,151
Employee Benefits	99,926	71,506	61,348
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	6,100
Sewer Maintenance	4,665	2,000	2,000
Sewer Construction Projects	-	2,000	2,000
Depreciation	155,187	155,000	155,000
Bad Debt	1,210	2,500	2,500
	$ 1,293,042	**$ 1,289,883**	**$ 1,341,065**
TOTAL WATER & SEWER FUND EXPENDITURES	**$ 4,332,177**	**$ 4,655,633**	**$ 4,790,558**

MOTOR POOL FUND REVENUES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET
Transfers			
Charges to General Fund	$ 33,883	$ 57,164	$ 54,563
Charges to Water and Sewer	157,269	114,910	132,287
Charges to Golf Fund	27,306	29,821	20,746
Charges to Road Funds	44,703	28,014	26,970
Gain on Sale of Assests	20,388	40,000	69,300
TOTAL MOTOR POOL FUND REVENUES	**$ 283,549**	**$ 269,909**	**$ 303,866**

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	187,266
	155,099	**174,309**	**208,266**
TOTAL MOTOR POOL FUND EXPENDITURES	**$ 254,442**	**$ 269,909**	**$ 303,866**

REVENUES	2025 ACTUAL	2026 PROJECTED	2027 BUDGET	EXPENDITURES	2025 ACTUAL	2026 BUDGET	2027 BUDGET
General Fund							
Taxes	$ 3,472,257	$ 3,506,000	$ 3,645,237	General Government	$ 1,169,902	$ 1,253,849	$ 1,282,389
Licenses/Permits	165,737	170,000	159,000	Streets & Public Works	115,301	137,927	123,097
Charges for Services	1,200,147	1,257,000	1,359,540	Public Safety	2,266,877	2,403,961	2,519,988
Intergovernmental	13,584	13,000	13,000	Parks and Recreation	849,671	927,114	966,473
Recreation & Culture	296,603	312,500	323,700	Solid Waste Services	621,551	623,000	670,320
Miscellaneous	161,936	73,000	68,000	Transfers Out	-	700,000	-
Tranfers In	27,000	58,000	18,000				
	$ 5,337,263	**$ 5,389,500**	**$ 5,586,477**		**$ 5,023,302**	**$ 6,045,852**	**$ 5,562,268**
Golf Fund							
Golf Revenue/Sources/Drawdown	$ 2,441,668	7,115,126	$ 4,763,500	Salaries, Wages, & Benefits	$ 1,080,531	$ 1,107,778	$ 1,234,517
Transfers In	-	-	-	Materials, Supplies, and Services	598,849	569,921	619,346
				Debt Service	156,837	157,000	460,045
				Capital Outlay	48,177	2,700,000	2,100,000
				Transfers Out	-	40,000	-
	$ 2,441,668	**$ 7,115,126**	**$ 4,763,500**		**$ 1,884,393**	**$ 4,574,699**	**$ 4,413,908**
Class C Roads Fund							
Class C Roads	$ 457,640	$ 477,000	$ 444,000	Salary, Wages, & Benefits	$ 173,078	$ 162,860	$ 168,211
Highway Sales Tax Distribution	183,101	183,000	183,000	Street Maintenance	496,212	491,000	661,000
Public Transit Sales Tax	73,740	72,000	72,000	Motor Pool Fund	44,703	28,014	26,970
Interest Income	28,878	10,000	10,000	Sidewalk Maintenance	5,941	25,000	25,000
Other Income	2,300	-	-	Snow Removal	3,124	20,000	20,000
Transfers In	-	-	-	Engineering/Professional Fees	2,017	11,800	11,800
	$ 745,660	**$ 742,000**	**$ 709,000**		**$ 725,074**	**$ 738,674**	**$ 912,981**
Golf Debt Service Fund							
Property Tax	$ 307,801	$ 306,000	$ 231,000	Bond Principal	$ 275,000	$ 280,000	$ 285,000
Motor Vehicle Tax	23,374	22,000.0	20,000	Bond Interest	88,320	82,820	77,220
Other Fees	18,778	17,800	16,500	Trustee Fees	425	425	425
Transfers in from GF	-	50,000	30,000				
	$ 349,953	**$ 395,800**	**$ 297,500**		**$ 363,745**	**$ 363,245**	**$ 362,645**
Capital Projects Fund							
Transfers In	$ -	$ 650,000	$ -	Park Projects	$ 92,989	$ 260,000	$ 300,000
Impact Fees	6,752	-	-	Street Projects	74,155	200,000	200,000
Other Sources	179,484	159,000	128,000	Misc Projects	25,187	1,000,000	900,000
				Transfers Out	27,000	18,000	18,000
	$ 186,236	**$ 809,000**	**$ 128,000**		**$ 219,331**	**$ 1,478,000**	**$ 1,418,000**
Water, Sewer, & Storm Drain Fund							
Water	$ 2,561,498	$ 2,721,969	$ 2,573,969	Water	$ 2,533,327	$ 2,843,315	$ 2,900,949
Sewer	1,460,256	1,526,076	1,594,295	Sewer	1,293,042	1,289,883	1,341,065
Storm Drain	507,510	500,500	500,500	Storm Drain	505,808	522,436	548,545
Miscellaneous	280,640	75,750	75,750				
	$ 4,809,904	**$ 4,824,294**	**$ 4,744,513**		**$ 4,332,178**	**$ 4,655,634**	**$ 4,790,558**
Motor Pool Fund							
Charges from General Fund	$ 33,883	$ 57,164	$ 54,563	Gas & Maintenance	$ 75,642	$ 68,000	$ 68,000
Charges from Water & Sewer	157,269	114,910	132,287	Insurance	23,702	27,600	27,600
Charges from Golf	27,306	29,821	20,746	Rent Expense	20,223	21,000	21,000
Charges to Road Fund	44,703	28,014	26,970	Depreciation	134,876	153,309	187,266
Gain on Sale of Assets	20,388	40,000	69,300				
	$ 283,549	**$ 269,909**	**$ 303,866**		**$ 254,442**	**$ 269,909**	**$ 303,866**