CITY COUNCIL MEETING
CITY OF CEDAR HILLS
Tuesday, August 11, 2026 6:00 p.m.
Civic Center
3925 W Drive, Cedar Hills, Utah

Present:	Mayor Denise Andersen, Presiding Council Member Laura Ellison Council Member Mike Geddes Council Member Bob Morgan Council Member Erika Price Council Member Kelly Smith
Staff:	Chandler Goodwin, City Manager Charl Louw, Finance Director Kevin Anderson, Public Works Director Greg Gordon, Recreation Director Hyrum Bosserman, City Attorney Colleen Mulvey, City Recorder

CITY COUNCIL MEETING

1. Call to Order

The City Council meeting of the City of Cedar Hills, having been properly noticed, was called to order at 6:00 p.m. by Mayor Andersen.

The Pledge of Allegiance was led by Council Member Morgan.

The Invocation was offered by Council Member Geddes.

SCHEDULED ITEMS & PUBLIC HEARINGS

2. Discussion/Action and Public Hearing on the City of Cedar Hills' intent to levy a tax that exceeds the certified tax rate.

Mayor Andersen explained the procedures for public participation in the meeting. Three methods of participation were available: in-person comments, written email comments read into the record, and comments via Zoom. All comments were limited to the property tax issue on the agenda. In-person commenters who had signed up would be given three minutes to speak with no back-and-forth discussion. For Zoom participants, the comment portion would remain open for five minutes after in-person comments concluded to allow time for those having difficulty accessing the system.

Chandler Goodwin, City Manager, presented information regarding the proposed property tax increase. He displayed the property tax impact schedule required by Utah State Code and asked attendees to hold questions until the public hearing portion, noting he would take notes and attempt to answer questions if the Council wished following the public hearing.

Mr. Goodwin stated that the approximate amount that exceeds the median property tax would be $150,000 in operating property tax for fiscal year 2027. The purpose of this tax revenue avenue is to help supplement sales tax revenue growth and offset general fund operational costs. He explained that public safety contracting annual increases has been more than double the historical sales tax growth, and without property tax increases, the city would need to increase the public safety fee $4 a month. He further noted that golf operations would transfer in $30,000 to help general fund operations instead of reducing annual golf debt by that amount, or 10%.

The approximate percentage increase in tax revenue based on the proposed property tax rate increase for general operations is 20%. The approximate percentage increase to the amount of property tax paid on an average basis per year as a result of the proposed tax increase is also 20%. According to Utah County, the residential market values Cedar Hills homes at an average of $781,824 with a taxable value of $75,003.20. At the proposed certified tax rate, the average resident would be levied $276 in current year general operations. The average resident is projected to pay $54 more annually, or $4.50 monthly, for general operations under the proposed increase.

Mr. Goodwin emphasized that the City Council would not be voting on this matter during the current meeting, but would vote on a resolution approving or denying the proposed tax rate and final budget at the scheduled City Council meeting on Tuesday, August 18, 2026, at 6:00 p.m.

Mr. Goodwin provided detailed background information on the circumstances leading to the proposed property tax increase. He stated the purpose for the property tax change is due to increasing public safety costs the city is experiencing. From 2023 to 2026, the city has seen large increases in public safety costs through the contract with American Fork Police and American Fork Fire. The city entered into a new agreement with American Fork in 2026 that calls for annual increases of Consumer Price Index (CPI) plus 2%, which is actually in line with what public safety costs have been for other communities. He noted that public safety costs have traditionally been higher than CPI.

Mr. Goodwin explained that the old agreement entered into in 2019 had a 2% annual increase, which he thought was a good deal for the city, but it had a renegotiated rate in 2024. During the period between 2019 and 2024, there was COVID, market adjustments for police and fire officers, changes in benefits and state pension, and increases in the cost to operate police and fire departments including vehicles and equipment. As a result, in the 2024 budget, the city experienced an increase in public safety costs between 60 and 70%.

Despite these large increases, Mr. Goodwin stated that the amount Cedar Hills pays for public safety is commensurate with the size of the community. He compared Cedar Hills to Alpine, which has a similar size and demographic. In 2023, Alpine's total police and fire cost was just under $2.6 million, while Cedar Hills was $1.3 million, approximately $1.2 million less. Alpine's 2026 budget shows just over $3 million for public safety, while Cedar Hills' 2026 public safety budget is just over $2.2 million, still $800,000 less than Alpine.

Regarding budget cuts and efficiency measures, Mr. Goodwin detailed several changes the city has made. The golf course now operates without requiring a general fund transfer, whereas it previously required general fund support for operations and maintenance. This change has been in place for approximately three years. The event center was moved to operate with golf, and together they are budgeted to bring in $2.2 million in revenue for the city.

The city has consolidated numerous positions. Mr. Goodwin stated that comparing the city organizational chart from 2011 to the present shows significant differences. The city previously had an assistant city manager, city engineer, city building official, deputy city recorder, and assistant public works director. Currently, the city does not have an assistant public works director, deputy city recorder, or assistant city manager. The city contracts out the building official and city engineering services. Many city employees wear multiple hats. As City Manager, Mr. Goodwin also operates as city planner.

The city has trimmed training budgets, membership dues, and cut back on part-time staff and agency workers. Mr. Goodwin stated that we have tried to be efficient with a lean budget. We have gotten to the point where there is not much else to cut without changing and have a hard discussion on what city services would be affected.

Regarding the use of capital projects fund and unrestricted fund balance, Mr. Goodwin explained why these should not be used for ongoing expenses such as public safety. The capital projects fund pays for one-time projects like city buildings, not carrying forward new expenses each year. Police and fire represent a contractual obligation that carries forward annually.

Mr. Goodwin discussed the difference between taxes and fees. The public safety utility fee brings in approximately $400,000 annually. With 2026 public safety costs at $2.2 million, there is still $1.8 million that needs to be funded, which comes from sales tax or property tax. Taxes are paid as a percentage of value of property, and with few exceptions, every property in the state pays property tax. Commercial properties pay more than primary residential, which is commensurate with their higher use of public safety services. Mr. Goodwin noted that taxes are flexible in use, but the city has identified where these tax dollars will be used. The burden scales with property value. Conversely, fees are based on units or equivalent residential units, not property value, and capture a broader base including nonprofits and churches that are legally obligated to pay utility fees.

Mr. Goodwin expressed concerns about relying on fees rather than taxes. During legislative sessions, there are discussions about fees that cities charge. Bills have been drafted that would prohibit cities from issuing certain fees unless they meet specific circumstances. While Cedar Hills meets the circumstances in the bill that passed, allowing the city to collect fees as a small city under contract, there is uncertainty about future legislation. Mr. Goodwin stated that a tax is unpleasant, and he understands that, but thinks it is the safest way to ensure funding for some of these required services.

Mayor Andersen asked Mr. Goodwin when the city last raised property taxes. Mr. Goodwin responded that the city has not raised the general operations property tax since 2010. Because Cedar Hills is not growing significantly, the amount of money the city collected in property taxes in 2024 was less than in 2009, not adjusted for inflation, on a dollar-for-dollar basis.

Mr. Goodwin explained that the city has managed without sales tax increases over the years. Supreme Court decisions benefited the city financially in terms of how sales tax is collected, which have been fortuitous and valuable for the city. However, sales tax is not decreasing but has remained steadily flat, leading the city to look at other funding mechanisms it can control, which brings the discussion to fees versus taxes.

Mayor Andersen asked Mr. Goodwin to discuss how much the city brings in from property taxes annually. Mr. Goodwin stated that for the general fund, the general operations tax levy typically budgets around $780,000 per year. The proposed increase would bring it to approximately $930,000 to $940,000 out of a general fund budget of $5.7 million in revenues. This means property tax represents approximately 18% or 19% of general fund revenues.

Mayor Andersen clarified for residents that the city property tax portion has not increased since 2010. She stated that it is the school district, the county, and the other taxing entities who have been raising their property tax. Council Member Geddes pointed out that the school district operates on an assessed value basis, so as property is assessed higher, residents pay more to the school district. However, the city adopts its rate, so residents pay the same amount, meaning city property taxes have not increased.

Mayor Andersen asked Mr. Goodwin to explain the relationship between the property tax increase and the public safety fee. Mr. Goodwin explained that in June 2026, the city increased the public safety fee by $4. That $4 increase was a stopgap measure because the city needed to fund public safety between July 1 and whenever the property tax rate might be increased. If the property tax increase is approved on August 18, there is another item on that agenda proposing to reduce the public safety fee back down by $4. He emphasized that we are not doubling up and referenced the property tax impact schedule showing no net impact on city services either way. If the property tax increase is not approved, the public safety fee increase stays in place.

Mayor Andersen stated she was grateful residents attended the meeting and noted that information about the proposed tax rate has been distributed to the public through various means such as the city website, public hearing notices, and printed copies at each meeting that this item is being discussed. She expressed appreciation that attendees were educated about the issue.

Mayor Andersen opened the public hearing.

Joyce Mitchell addressed the Council, stating there is a principle at issue regarding inflation and the printing of dollars that devalues the dollar for everyone in the country. She stated that it is not going to stop. They are printing a trillion every few months. She expressed belief that serious cutbacks are needed and provided an example of the flowers and bushes as she came into this building. She said they are too big for the space and suggested getting people in the community to donate pots of their plants.

Dorothy Collet stated she voted for many of the Council members and trusts they are on her side. She suggested changes could be made, referencing programs, stating that we have a lot of programs, dance and the others, a whole lot of them, which is nice, except that if it is more than we can pay for, then we should not be doing that. She noted her house is worth over $700,000 but she paid less than half that amount. She referred to a neighbor who cannot sell his house, which has been on the market for a long time at over $700,000, while the owners are in a nursing home and need the money. She stated if Cedar Hills was a cheaper place to live, more people would come, suggesting that could help the city. She questioned why Council members received a salary increase the previous month when residents keep getting cut back. She also questioned why the city pays for cars for employees.

Stuart Eastman stated he moved to Cedar Hills five years ago and bought a $400,000 house that is now valued at approximately $707,000. He stated it is not realistic. You do not have that kind of money in that kind of situation. He noted there has been a tremendous amount of new housing in Cedar Hills, including developments and businesses. He suggested that new residents who are able to afford current prices should pay a certain rate, while long-time residents should get a lower tax rate. He stated that overall he does not feel like you are getting an excessive amount of money for public safety, and suggested the city needs to think about an appropriate way to use the funds.

Marlo Springer stated he had reviewed the documents before the meeting, and someone had mentioned salary increases for city executives. He stated he understands the 2.6% COLA increase, noting we have all had ours we may get it for some reason, but getting 50% up on top of that is what he had a problem with. He questioned performance based raises, stating that if you are doing your jobs, you get to keep your job. Most of us don't get 4 or 4.5%.

The Mayor asked if anyone had received an email from any resident requesting their comment be read. No one indicated they had received such emails.

Mayor Andersen opened the public hearing to virtual participants (via ZOOM).

Tyler Dahl stated he has attended city council and planning commission meetings. He noted that one of the top concerns of citizens, both on social media and in meetings, is public safety, including vandalism and people knocking down trees. He stated that $50 a year to continue to provide excellent services and expand those services if possible, to him is a great use of $50.

Marie Kastleman asked the Council to reconsider the proposed property tax increase. She stated that she understands public safety is expensive and important. She does not question the importance of police and fire services. But before asking residents for a permanent increase in their property taxes, she believes the city needs to better demonstrate that it has truly exhausted all other reasonable options. Ms. Kastleman expressed concern about the city's overall fiscal picture. She stated that we are being told that Cedar Hills needs approximately $150,000 in additional recurring property tax revenue because public, public safety costs have increased, and sales tax have not kept up. But at the same time, the city is undertaking a major reinvestment in the municipal golf course, including millions of dollars in infrastructure improvements and up to $5 million in debt. She acknowledged understanding that the city intends for the golf fund, not the general fund, to repay the debt, and stated she is not claiming the $150,000 tax increase is secretly paying for golf. However, she stated she thinks that residents deserve to look at the bigger picture. She said she knows that the golf course can be operationally profitable in a given year, but if maintaining that specific asset requires periodic multimillion dollar investments and millions of dollars in borrowing, then we need to ask whether it is truly financially self-sufficient over its entire lifecycle. Ms. Kastleman stated that if Cedar Hills is telling residents that recurring revenue is currently insufficient to maintain essential city services like public safety she thinks it is reasonable to ask whether maintaining an 18-hole municipal golf course should remain a permanent priority. She clarified she is not asking the city to sell the golf course overnight but is asking the city to study alternatives honestly before increasing taxes. She requested that the city show residents the complete 10-year financial picture of the golf operation and provide more specific information about what other spending reductions, service changes, contract negotiations, or capital project deferrals were considered before deciding to raise property taxes. She stated residents should be shown a more complete picture, including projections down the road. Ms. Kastleman questioned whether the tax increase is necessary and whether the city has made every reasonable effort to live within existing resources. She stated she does not think the citizens have been given enough information yet to reach that conclusion. She requested that the Council delay or reject the tax increase until residents have been given a more complete picture of the city's long-term finances, especially with a closer look at the golf course and the debt the city continues incurring on that asset to keep it afloat.

Mary Given expressed concern with the increase going toward police and fire. She stated she would support the tax increase if the city could ensure an increased police presence. She stated a 2% cost of living increase for police and fire seems reasonable but questioned an additional 2% increase. She stated that you have heard from many residents in the city that we rarely see Ameriican Fork police unless it is the end of the month and it is on Cedar Hills Drive. She suggested that an increased presence may decrease costs for public playgrounds due to vandalism and may decrease upkeep costs for the city. Ms. Given stated that if we could ensure that that tax rate increase could go towards a better presence from American Fork or change to a different police force, then she thinks it is worth it. If not, then maybe we need to reconsider that.

Mayor Andersen noted those were all the comments from the virtual participants and stated the Council would wait for five minutes (from 6:37 p.m. to 6:42 p.m.) to allow anyone else to log on and make a comment.

Mayor Andersen asked again if anybody would like to speak before closing the public hearing.

Ken Hazelbaker came forward and stated he wanted to make a point about taxation being unique. He stated that rather than capital gains, we sell our homes and we pay tax on it, and we pay for those capital gains. Right now we are being taxed as American people on the value of our homes increasing, yet we do not get to enjoy the appreciation of that value. Mr. Hazelbaker stated this would require a tremendous overhaul of public thinking and public spending, but suggested it merits consideration, particularly for older people with no other source of income. He said he knows we have to have a base, but this is different for us over time. But he thought it was an outside the box thought and that it needed to be considered. He stated the approach could be more equitable to those at a time in life when they do not have access to money. He expressed appreciation for Mr. Goodwin and the Council, stating he has enjoyed working with them over the years

There were no further comments. The public hearing was closed.

Mr. Goodwin stated that Cedar Hills is not the only entity having a Truth in Taxation hearing that evening, and attendees might hear feedback from other entities going through the taxation process. He then addressed the questions and comments raised during the public hearing.

Regarding inflation, Mr. Goodwin agreed it is a major concern for the city. He referenced external events including ideological turmoil in the Middle East and stated that we are subject to a lot of inflationary pressures and there is a lot of uncertainty that comes with inflation. He acknowledged the US dollar is a fiat currency that can be printed and devalued through monetary policy but noted this is not something the City Council has any purview over. He stated the city does control its budget within the means available, but over time must make certain adjustments.

Mr. Goodwin referenced the last property tax increase by the City Council in 2010 and stated he feels the City Council has been very conservative and fiscally restrained when it comes to spending over the years. He extended an open invitation to any resident who wants to sit down and go through budgets and go through what we have done over the years.

Regarding programs and spending cuts, Mr. Goodwin stated he agrees there are times changes need to be made and the city is always evaluating programs that are not working. However, he clarified that recreation programs are designed to pay for themselves and are not subsidized by the city. He stated that Greg Gordon, Recreation Director, tracks participants and expenses for each program. If programs do not financially make sense, the city tries new programs or cuts programs.

Regarding salary increases, Mr. Goodwin stated Cedar Hills is a great place not only to live but also to work, which is why employees have worked there for a long time. He has worked for the city for 16 years starting in 2010. Gretchen Gordon has approximately 30 years, Greg Gordon has been with the city for 18 years, Charl Louw for 14 years, Kevin Anderson for 5 years, and Colleen Mulvey for 14 years. He stated that we have people that are committed to Cedar Hills.

Mr. Goodwin stated that he thinks that that is something which is reflected in the environment, when you come to work and you enjoy the people that you work with, that you enjoy what you do and enjoy the community you are working for, that says something. He said that he will stand by the fact that we need to give them raises because they are good employees and it makes Cedar Hills a great place to work and a great place to live. He explained that raises are given to ensure the city is competitive with other cities that may pay more. Regarding vehicles, the city budget includes a rotation of vehicles. The city purchases trucks on state contract at a cheaper price than is normally available to private individuals, keeps them for three years in good condition, sells them while still under warranty with low mileage, and ends up paying about $100 to $130 per month when all is said and done for the use of the truck. In some instances, the city has sold trucks for more than the purchase price. This approach ensures fiscal responsibility and keeps vehicle costs low.

Regarding new housing and growth, Mr. Goodwin stated there is not significant new growth funding property tax. When there is growth in commercial or residential zones, property tax captures that and it shows in the new amount collected.

Mr. Goodwin reiterated that he sees public safety as one of the key things that must be funded at the very beginning of the budget, along with certain things the city must do to stay compliant with state code.

Regarding the golf course, Mr. Goodwin stated that golf has not been subsidized by the general fund for a number of years and it is the city's intent not to go back to funding golf through the general fund. The new project on the golf course will replace the irrigation system and update bunkers and tees to make it more desirable to play. He characterized it as comparable to a roof project, stating that when your roof leaks, you do not walk away from the house, you get a new roof.

The PVC piping that was the irrigation system was over 20 years old, carrying very dirty water, and was leaking extensively, requiring replacement. The new piping being installed is HDPE (high-density polyurethane) with a lifespan of at least 30 to 40 years.. Mr. Goodwin emphasized that the golf course is in a separate fund. It does not collect or spend any property taxes.

Regarding deferrals on capital projects, Mr. Goodwin referenced the earlier discussion about one-time money paying for ongoing costs. He used the landscaping as an example, stating it was a one-time capital expenditure for water-conserving landscaping that needed to be redone because it was sloped toward the building and above the basin, causing slow deterioration of the building.

Addressing concerns about police presence in the community, Mr. Goodwin stated the city has talked to the police about expectations and where the city wants to see them. However, he noted, it is actually a good thing too that we do not have such a big police presence because we do not have much crime. While acknowledging the city does have some crime, he stated that we live in a very safe community. He thinks that is because of the quality of individuals that live here, but also because of the police presence that we have.

Regarding fire services, Mr. Goodwin stated they are a phone call away and always present when called. He noted that anyone who has had them at their house can attest to the care given to residents when they show up, and he has had many positive interactions with the American Fork Fire Department and is grateful for them. They are very responsive to requests from the city.

Mr. Goodwin stated that to increase police presence in the city would be a substantial cost increase to Cedar Hills. The Council has discussed this topic, and residents can review the March or April meetings to see those discussions and understand what that section would look like.

Regarding concerns from older individuals on fixed incomes, Mr. Goodwin acknowledged that unfortunately, Utah as a state does not have many programs that take fixed incomes into consideration for property tax adjustments. The property tax rate goes across the board. However, there are programs available, particularly through the county, to help residents with some of these costs and inflationary pressures. He offered to put information on the city website and direct residents to where they can access that information and other assistance programs for utilities.

Mr. Goodwin stated his telephone number is available, he will answer phone calls or respond to emails and will even hold impromptu meetings if residents want to come see him at the City Office to have a conversation about these issues.

He reminded attendees that the Council is not voting on anything that evening. A resolution will be presented to the Council for a decision at the August 18th meeting. In the meantime, he encouraged residents to reach out with questions and stated he would be happy to answer them.

Mayor Andersen stated she wants people to understand how deliberate the process has been, noting that people may have only seen discussion in the last few months, but what we have been doing since every single one of us has been on council is trying to prevent having to raise taxes.

Mayor Andersen expressed appreciation for questions from residents and stated the Council wants residents to understand how their tax dollars are being used. She stated that she hopes residents also recognize that we have done the deep dive, and we have been working on it constantly, this is not a new thing for us. This is every single council member back to 2010 trying to prevent us from having to do this.

Council Member Smith added that the Council has constantly been working on cuts and how to keep things going the way they are maintained. She stated that when we bring this to you, just know that it is not a last-minute type of decision. It is a slow working process. She also hopes you appreciate that we have been doing the work, doing the deep dive, and trying to get the best solutions

Mayor Andersen thanked attendees for caring and being involved in the community, stating she really appreciates it. She recognized many faces from previous meetings and expressed appreciation that residents have their finger on the pulse of what is going on, encouraging them to share information with neighbors and keep them informed.

ADJOURNMENT

11. Adjourn.

MOTION: Council Member Geddes moved to ADJOURN the City Council Meeting. Council Member Price seconded the motion. Vote on Motion: Council Member Ellison-Yes, Council Member Geddes-Yes, Council Member Morgan-Yes, Council Member Price-Yes, Council Member Smith-Yes. The motion passed unanimously.

The City Council Meeting adjourned at 7:03 p.m.

Approved:
August 18, 2026

/s/ Colleen A. Mulvey, MMC, UCC
City Recorder