

COTTONWOOD HEIGHTS

FISCAL YEAR 2018-19 ADOPTED BUDGET

MICHAEL J. PETERSON, MAYOR
J. SCOTT BRACKEN, COUNCIL MEMBER
TALI C. BRUCE, COUNCIL MEMBER
CHRISTINE W. MIKELL, COUNCIL MEMBER
MICHAEL SHELTON, COUNCIL MEMBER



A Heritage to Celebrate





City of
Cottonwood Heights
Utah

2277 E Bengal Boulevard
Cottonwood Heights, Utah 84121

Annual Operating &
Capital Budget Report

Fiscal Year 2018-19



Prepared by:

Cottonwood Heights
Finance Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cottonwood Heights
Utah**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

City Manager’s Message..... 1
Elected Officials 5
Organizational Chart..... 6

CITY PROFILE

Community Profile..... 7
Budget Policies 13
Budget Priorities 16
Budget Estimates..... 19
General Financial Overview 21
Consolidated Budget 27
Budget Process and Calendar 28

FY 2018-19 OPERATING AND CAPITAL BUDGET

General Fund Revenues..... 31
General Fund Expenditures 33
Capital Projects Fund..... 35
Debt Service Fund 36
Community Development and Renewal Fund 37

DEPARTMENTS DESCRIPTIONS

Mayor and City Council 39
Administrative Services..... 42
Legislative Committees and Special Bodies 46
Administrative Overhead 49
City Manager 50
Finance..... 54
Information Technology 58
Police..... 60
Ordinance Enforcement..... 67
Planning and Zoning 70
Economic Development 75

TABLE OF CONTENTS (page 2)

Public Works 80
Contracted Services 85

CAPITAL PROJECT SCHEDULE

Plans and Project Lists 89

CITY DEBT

Legal Debt Margin 94
Debt Security and Funding 95
Debt Service Schedules 95

OTHER INFORMATION

Interfund Transfers 97
Fee Schedule 98
Staffing Document 112
Long-Range Financial Plan 115



BUDGET EXECUTIVE SUMMARY

(City Manager's Message)

2018-2019



Tim Tingey, City Manager

To the Honorable Mayor, City Council and Citizens of Cottonwood Heights,

I am writing to present the Fiscal Year 2019 (FY 2019), Budget that covers the operation and capital project budgets from July 1, 2018 to June 30, 2019. As you are aware, this budget is the culmination of many hours of work performed by both staff and elected officials and underwent great scrutiny which resulted in some significant changes compared to previous years. This summary attempts to highlight important aspects of the budget document. The entire document is attached and provides a more complete picture of the City's financial position and outlook. This summary provides several areas which are outlined by headings/topic with a narrative explaining the information.

BUDGET ASSUMPTIONS

REVENUE OVERVIEW

Revenue estimates are based upon current economic conditions as well as historical trends. Forecasting revenues is performed early in the budget process and must first be evaluated in order to determine funds available for expenditure. The City derives the bulk of its revenue from property tax, sales tax and energy sales and use tax. Property tax is the largest source of revenue with those sources accounting for just over 40% of the budget.

Due to tax law in the State, property tax revenue growth is limited to the amount of new construction. However, as this year's budget process progressed, it was evident that desired infrastructure needs could not be met with existing revenues. Thus, the decision was made to move forward with an increase to property taxes. The City carefully followed state law in this process which resulted in property tax growth of 14.7%, which was the first property tax increase since the city incorporated in 2005.

Sales tax revenue continues to grow and it should be noted that the 2018 revenue was 5.5% higher than 2017. Conversely, energy sales and use tax has flattened and actually diminished in recent quarters as has State grants of fuel tax funds. Cottonwood Heights' share of fuel tax will tend to decrease gradually over time as growth in population and roads occurs in other parts of the State. However, construction and growth is continuing which is increasing revenues from building permit and development fees and positively impacting the city's revenue projections due to development within the City.

EXPENDITURE OVERVIEW

Expenditures are budgeted by department according to the City Council's expectations and based on the goals and objectives established for FY2019. Priorities were closely evaluated this budget cycle with certain resources redirected to areas of greatest concern. Efficiencies were evaluated to make budget reductions in areas which would result in the smallest impact to residents. The following information outlines specific expenditure areas.

Salaries and Benefits

The ability of Cottonwood Heights to provide high-quality services to its residents depends upon maintaining an experienced and professional workforce. Salary, wages and benefit costs are the largest components of department budgets and are reviewed and examined annually as budget decisions are made. The City currently has a formal merit-based salary system. This merit step program is based on results of a salary survey assessing comparisons of local Utah jurisdictions.

City policy establishes all employees will receive a cost of living allowance equal to the national Consumer Price Index (CPI). The CPI for calendar year 2017 was 2.1% and all employees received this increase. The City's merit step consists of 32 steps. Each step is 1.2% and employees will receive between one and four steps based on the result of their performance evaluation.

The fastest rising cost related to employee benefits is typically health insurance. The City has transitioned all employees to a high deductible health plan in association with health savings accounts (HSA). The City makes contributions to employee HSA accounts each pay period. Despite an environment of rapidly increasing premiums, the City has kept increases for the upcoming year to a relatively modest 5%. Retirement contributions, which are based on market results and actuarial studies, are determined by Utah Retirement Services (URS). Due to positive results in both factors, there was no increase to contribution rates for the upcoming year. This is the third year in a row with no increase.

Contracted Services

Cottonwood Heights contracts out certain services provided to city residents. The largest contract is to Unified Fire Authority (UFA) which is the largest fire and emergency response provider in the State of Utah. UFA provides services to many cities within Salt Lake and Utah Counties as well as the unincorporated areas within Salt Lake County. Most of the areas are funded by a property tax levied to owners within an area known as the United Fire Service Area (UFSA), which then contracts with UFA to provide services. Cottonwood Heights is not within the UFSA. Rather, the City contracts directly with UFA to provide fire and emergency services

to Cottonwood Heights' residents, which is a significant savings to the residents of the City. UFA is the largest contract maintained by the City. The budget for this service is \$3,685,140, which is a 6.90% increase over the previous year.

The City also contracts its engineering, building inspection, and plan review services. The cost of these services is budgeted at \$588,000, which represents a 7.8% increase over the previous year. Although these services are delegated to private entities, these companies work closely with city staff and elected officials to provide the level of service expected by the city's residents.

Infrastructure Funding

Cottonwood Heights has extensive right-of-way and storm drain infrastructure. Funding maintenance and replacement for this infrastructure is a difficult task. Annual receipts from gas tax funds total just over \$1.3 million while a recently completed study indicates over \$3 million would need to be spent each year to adequately fund a proactive road maintenance program.

Cottonwood Heights City Council directed staff to work towards closing this gap beginning with the FY2019 budget. Infrastructure was the primary purpose of the property tax increase implemented this year. The additional property taxes along with strategic budget cuts allowed the City to fund an additional \$875,000 per year in road maintenance. Budget reductions were considered in every department with cuts made at all levels. Specifically, staffing in the police department was reduced by two FTE's. While this was a difficult decision, the City believes these cuts could be made with minimal reduction in service.

Debt Service

The City currently has three primary areas of outstanding debt: sales tax revenue bonds, one police and two public works vehicle leases. The sales tax bonds financed the construction of the new Municipal Center which opened September 2016. The police vehicle lease is combined with a guaranteed buyback from the dealer. This allows the City to finance the vehicles, return them and repurchase new vehicles every two years. This method allows the City to maintain quality equipment without delay. This is also done at a very reasonable cost due to the competitive prices that come from buying contracts negotiated by the State of Utah. The public works vehicle lease financed the purchase of approximately \$3 million in snow plows, dump trucks and other heavy duty equipment. This equipment was financed for a period of 7 to 10 years.

Capital Projects

In addition to gas tax funds and city tax revenues, the City also works to identify other sources for capital project and other infrastructure funding. Last budget year, the City received a grant from the Utah State Legislature, through Salt Lake County in the amount of \$2,000,000. The majority of these funds will be used in the upcoming budget year and will be used on a variety of street infrastructure projects. The City will continue to look for additional sources for infrastructure funding.

Other projects in the capital project fund include modest funding for sidewalk and hazard mitigation projects. FY 2019 will also be a year to purchase the police vehicles as described in the Debt Service section. Finally, two parks projects were funded with the majority of the funds coming from grants through Salt Lake County.

Economic Development

Cottonwood Heights has the second most Class A office space, behind Salt Lake City, of any community in the Salt Lake Valley. Recent office projects such as the Cottonwood Corporate Center and retail additions such as Trader Joe's and Sierra Post Trading Co. are adding to the City's tax base. Anticipated projects along Fort Union Boulevard, the Canyon Centre, and the gravel pit area will keep development opportunities alive for many years. Cottonwood Heights was one of four cities in Utah that was awarded the designation of Business Friendly by the Governor's office and recently was awarded Best of State for Economic Development Management.

The Canyon Centre redevelopment project occurring at the site of the old Canyon Racquet Club is proceeding after many years of planning. The site will eventually consist of high-quality housing, restaurants, a hotel, and a parking facility which will benefit not only that project but all those who take advantage of Big Cottonwood Canyon's amazing recreational opportunities.

Conclusion

Potential economic growth along with conservative budgeting principles will assure that Cottonwood Heights remains a well-managed City. The City is committed to doing this in a transparent manner and we always look forward to input and comments from interested parties. I encourage you to read this full document to gain a greater understanding of the opportunities and challenges facing Cottonwood Heights.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Tingey". The signature is fluid and cursive, with the first name "Tim" and last name "Tingey" clearly distinguishable.

Tim Tingey
Cottonwood Heights City Manager

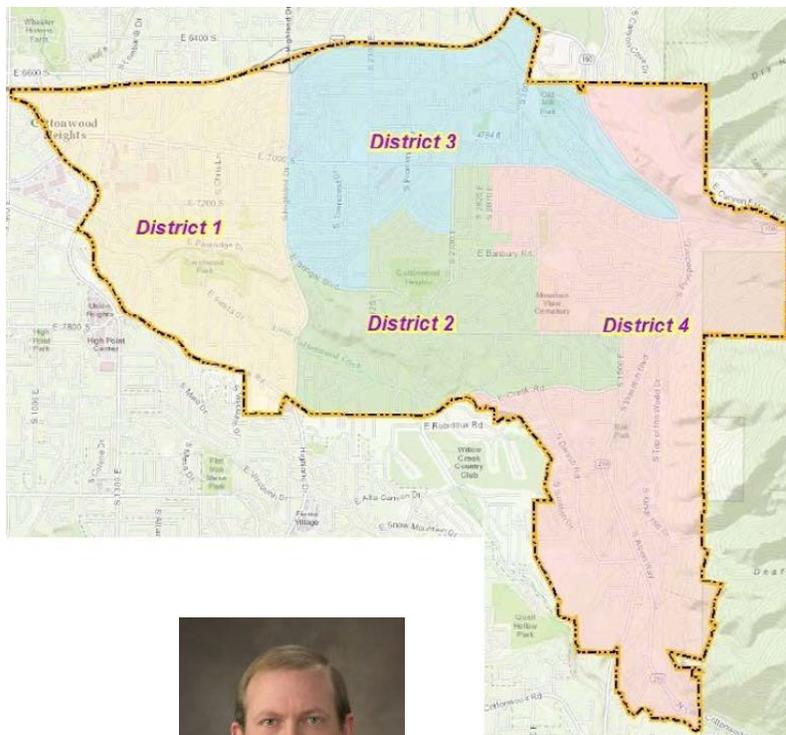
COTTONWOOD HEIGHTS, UTAH CITY COUNCIL: FISCAL YEAR 2018-19



Mayor
Michael J. Peterson



Council Member
District 3
Tali C. Bruce



Council Member
District 1
Michael Shelton



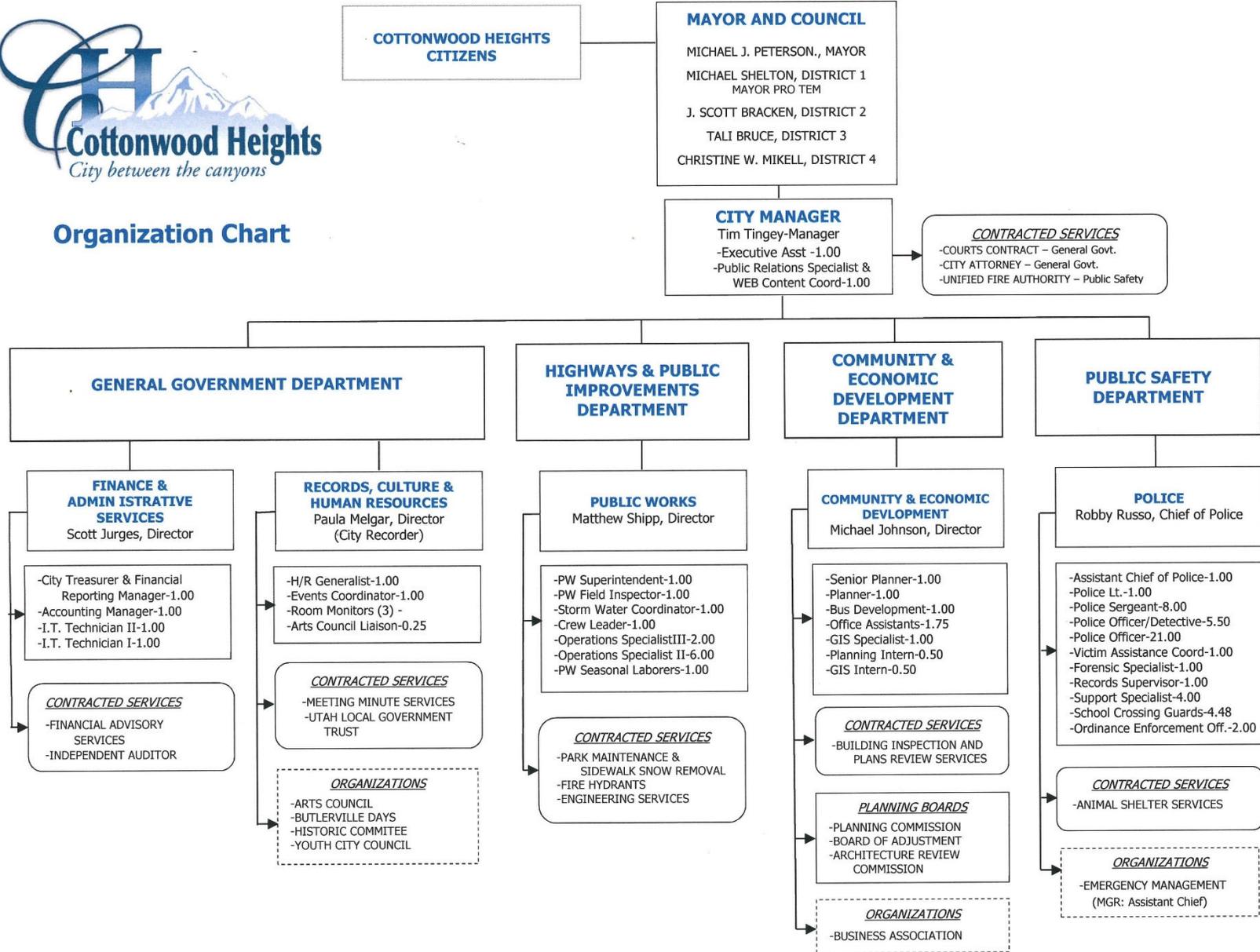
Council Member
District 4
Christine W. Mikell



Council Member
District 2
J. Scott Bracken



Organization Chart





COMMUNITY PROFILE

ABOUT COTTONWOOD HEIGHTS (*city between the canyons*)



Cottonwood Heights was incorporated on January 14, 2005, out of the southeastern area of unincorporated Salt Lake County. The 2010 census reported a population of 33,433 residents. Current estimates place the population at 34,285. The City encompasses 9.24 square miles. It is known as the *city between the canyons* because it is located at the foot of the Wasatch Mountain Range between Big Cottonwood and Little Cottonwood canyons. These two canyons are home to Salt Lake Valley's four major ski resorts: Alta, Brighton, Solitude and Snowbird. Each of these ski resorts has an international clientele and reputation.

The quality of life in Cottonwood Heights is very high with many cultural and recreational activities available within the city or in near proximity. Cottonwood Heights values highly its reputation as a well-maintained residential and business community. The preservation of quality of life is of utmost importance to residents and business owners. Cottonwood Heights views itself as a city where residents, businesses, and government come together to create an attractive, safe, well-groomed community and where people are proud to live, learn, work, recreate, and do business. The City presents with a stunning backdrop of the Wasatch Mountains and associated canyons and trails. Residents place a high value on the natural elements of hillsides, streams, natural open spaces and parks. The residents occupy a variety of residential dwellings in harmony with thriving commercial areas.



Cottonwood Heights is home to many corporate headquarters. At 2.5 million square feet of Class A office space, the City has one of the largest amounts of premium high rise office space in Salt Lake Valley. Office campuses include Union Park, Old Mill Corporate Center, and Cottonwood Corporate Center. These business parks provide important regional centers of employment providing jobs to many Cottonwood Heights residents. The City is home to the corporate offices of Extra Space Storage, JetBlue Airways, Instructure, MasterControl, and SanDisk.

As the gateway to the valley's largest ski resorts and with easy access to valley-wide transportation systems, Cottonwood Heights welcomes visitors. The City strives to attract businesses that will serve the needs of residents, promote the attractive image and appearance of the community, support and increase the general income and prosperity of the City, strengthen existing business centers, and complement the City's location as the gateway to the canyons.

Nearby Attractions and Recreation

Besides having a large number of high-rise office structures in the Salt Lake Valley, second only to Salt Lake City, Cottonwood Heights is also happy to host or be closely located to many great scenic and recreational attractions and opportunities. City parks and other properties maintained by our parks and recreation partner, the Cottonwood Heights Parks and Recreation Service Area, have received numerous awards from the Utah Recreation and Parks Association. The City is the gateway to four premium ski resorts and is only 30 miles away from Park City, host of the 2002 Winter Olympic Games.

Recreation Center

The award-winning Cottonwood Heights Parks and Recreation Center features indoor & outdoor swimming pools, an ice arena, sports fields, tennis courts, a skate park, fitness & cardio rooms & programs, playgrounds, & more!

7 Parks

Among them are the award winning Mountview Park and the Salt Lake County owned Crestwood Park and swimming pool

Ball Fields/Multiuse Fields

Located throughout the city

Tennis and Pickleball Courts

Located throughout the city including courts for public use and City tournaments

Auditoriums

The Cottonwood Heights Theater at Butler Middle School is a joint partnership project between Canyon's School District and Cottonwood Heights with partial funding from a Salt Lake County grant.

Cultural Events

The city hosts many cultural events including its premier annual heritage celebration, Butlerville Days, the annual "Beat the Mayor" Turkey Day 5K, and the Big Cottonwood Canyon Marathon

Trails

City trails include: Big Cottonwood Trail, Prospector Trail, and Boneville Shoreline Trail

Major Shopping

Park Centre Shopping Center, Cottonwood Corporate Center Shopping, Fort Union Blvd., Bengal Blvd., and more



A Little History about our City

Although Cottonwood Heights was not incorporated until January 14, 2005, this area has its roots dating back to the first pioneer settlers in the valley. The following narrative is taken from the *City General Plan*.

History and Neighborhoods

Near what is now Fort Union Blvd. and 2700 East, early settlers established a community center with a church and a school. Among the earliest settlers of the area were six colorful brothers. The 'Butler Brothers' were lumbermen – complete with wagons, teams, and sawmills.



The Butler Brothers: Alma, Alua, Leander, Neri, Phalander, and Eri

There were also four McGhie brothers and their families. Legend has it that they called a town meeting to organize their community and there was one more Butler than McGhie at the meeting, therefore the community received the name 'Butler' rather than McGhie. Natives differ on this name. Some say it was named 'Butlerville,' and others say the 'ville' was just a nickname.

This central area (Historic Butlerville) of what is now Cottonwood Heights is located on a large alluvial field, a remnant from ancient Lake Bonneville, that filled the Salt Lake Valley centuries ago. It is located between the two most majestic features along the Wasatch Front

– Big and Little Cottonwood Canyons. This sandbar rises hundreds of feet above the valley floor and above the historic community of Union. On the north, the Cottonwood Heights area tapers gently to the valley floor allowing a gradual, nearly nondescript, access from the lower to the higher ground.

Different parts of the west end of the city were known by other names. One area near 1500 East and 7200 South was known as 'Poverty Flats'. The southwest part of the current city was known as 'Little Cottonwood', or 'Union.'

Old Mill

One of the highlights of the area's history was the Deseret Paper Mill – the 'Old Mill' situated along Big Cottonwood Creek about a mile below the mouth of the Big Cottonwood Canyon.



It was built in 1861 to make newspaper for the "Deseret News". The paper was made with wood pulp taken from the canyons and rags gathered by families in the valley.

It was an immense pioneer undertaking. The finest paper making machinery was hauled across the country by team and wagon, and the mill was the pride of the community as well as the territory. It operated for many years, furnishing employment for the people of Butlerville and paper for the territory. But on the morning of April 1, 1893 (April Fools' Day), the cry echoed through the community that the

mill was on fire. Most people believed it to be a April Fool's Day joke and turned over in their beds and went back to sleep. The mill burned down and was never rebuilt as a paper mill. Since the mill's construction, the railroad had come through and it was cheaper to bring paper in by train than to manufacture it locally.



The Deseret Paper Mill is one of the highlights of Cottonwood Heights' history, and still stands today.

Industry and Development

Lumber wasn't the only natural resource taken from the canyons. Millions of dollars of gold, lead and silver were mined. Underground water, the high cost of production, and diminishing veins all contributed to the closure of the mines. Historically, the region has also been a fine area for growing fruit as well as dairy feed. Additionally, poultry and (later) mink farming contributed to the local industry.

Since water is always critical to the development of an area, the top flatland of the sandbar was too dry and desolate to attract settlers. While the Little Cottonwood Creek was the closest, it was also the least available because of the high bluff. It was apparently this problem that earned 'Poverty Flats' its nickname. Water had to be brought from Big Cottonwood Creek down from the mouth of the canyon to enable farms and orchards to be established where residents

now live. Early settlers established small farms producing hay, wheat, and a variety of vegetable crops. Yet, the area was most widely known for its fruit production, even marketing the fruit out-of-state.

The southwestern part of the area has historically been known as 'Little Cottonwood Creek Valley', 'Little Cottonwood', or 'Union.' The earliest settlements in the area were located along the Little Cottonwood Creek, which lay well below the south and west bluff sides. It was along this creek that the old Union Fort was built in what is now the eastern edge of Midvale City, another stopping place for workers bringing granite from Little Cottonwood Canyon to Salt Lake City for building the LDS. Temple.

The Little Cottonwood settlement was initially organized as a series of small farms in order to ensure sufficient space for growth and to intensify social contact among villagers. The first recorded plan of the settlement shows a series of odd-shaped lots strung together along the creek bottomlands.

The community later became known as 'Union' in conjunction with the construction of the Union Fort in 1854.

The names 'Butlerville', 'Poverty Flats', 'Little Cottonwood', and 'Union' are still recognized by the residents of the City, but the area is now joined and together make up Cottonwood Heights City.

The traditional agricultural economy of the area has almost entirely given way to neighborhood and business development as growth in the region has continued at a rapid pace. Cottonwood Heights has become well known as a corporate headquarters for the south part of the Salt Lake Valley offering three major office park developments.



POLICIES AND PROCESSES

BUDGET POLICIES

In association with the preparation of the annual budget, the City uses the guidelines shown below to adopt a budget that transparently shows the City takes seriously its responsibility to carefully manage and account for public funds.

Operating Budget Policies

- The budget for each governmental fund will be balanced, which means appropriations will not exceed estimated expendable revenue. Expendable revenue may include an allocation of previously accumulated fund balance.
- The City will pay for current expenditures with current revenues. The City will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures.
- The budget will provide for adequate maintenance of capital facilities and for the orderly replacement of equipment.
- The City will maintain checks and balances to verify budget balances prior to making spending commitments.
- The City will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible the city will integrate performance measurement and productivity indicators within the budget.

Capital Projects Budget Policies

- Each year, as part of the budget process, management will work with the City's contract engineers to identify projects needed to maintain or improve the City's infrastructure.
- The City acknowledges, based on current revenue sources, funding is inadequate to fully maintain existing infrastructure. Therefore, projects must be prioritized to use current, limited resources in the most effective way possible. Furthermore, the City will diligently search for other opportunities for funding through grants and redevelopment areas.
- With a long-term strategy, the City will look to identify ways to improve infrastructure funding strategies.
- The estimated cost and potential funding sources for each capital project proposal will be identified before it is submitted to the Mayor and City Council for approval.
- The city will identify the least costly financing method for all new capital projects.

Debt Management Policies

- The city will confine long-term borrowing to capital projects and purchases of equipment.
- When the city finances capital projects by issuing bonds, it will pay back the bonds within a period *not* to exceed the expected useful life of the asset acquired.
- The city will not use long-term debt for current operations.
- The city will meet all debt service obligations when due.
- The city will retire any tax and revenue anticipation debt annually.

Revenue Estimation Policies

- The city budget official will estimate annual revenues by an objective, analytical process. The City will *not* include revenue in the budget that cannot be verified with documentation of its source and amount.

Fund Balance Policy

- In order to maintain and protect the long term financial capacity of the City, the total fund balance in the General Fund will be maintained to achieve a balance of 6% of General Fund expenditures.

Accounting, Auditing, and Financial Reporting Policies

- The accounting system will report financial information on a basis consistent with Generally Accepted Accounting Principles.
- Regular monthly and annual financial reports will present a summary of financial activity to the city council and citizens.
- The City will contract with an independent Certified Public Accounting firm to perform an annual audit; and will publicly issue their opinion on the City's financial statements, after preliminary presentation to the City Audit Committee.

FUND BALANCE

Cottonwood Heights budget is divided into separate funds as required by Generally Accepted Accounting Principles, State Regulation, or city Policy. The City reports the difference between assets and liabilities in governmental funds as fund balance and further segregates fund balance as nonspendable, restricted, committed, assigned and unassigned. Unassigned fund balance in governmental funds is the City's measure of current available financial resources that are not budgeted for expenditure during the fiscal year.

BASIS OF MEASURING AVAILABLE REVENUE AND EXPENDITURES FOR BUDGETS

Governmental Funds

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting of a transaction in the fiscal year when a cash receipt or payment is made is called Cash Basis Accounting. Accounting for the transaction in the fiscal year when the event takes place, regardless of when cash is received or payment is made, is called accrual or accrual basis of accounting. The City recognizes revenue and expenditures for both budgeting and audited financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis, and when these exceptions are considered, the budgetary basis for the governmental fund is called the Modified Accrual Basis of Accounting. The exceptions to the accrual basis are as follows:

Revenue

The City includes in available revenue only revenue that will be collected within ninety days following the close of the fiscal year, if it was recognizable as of fiscal year end, and in the case of property tax revenue only revenue that will be collected within sixty days of the close of the fiscal year.

Expenditures

The City includes interest on long term debt as an expenditure in the year it is payable. Also, payments that will *not* be made within one year following the close of the fiscal year are *not* included in expenditures because of the current resources focus of these governmental funds.

The City does not include depreciation of its long term physical assets used in activities of the governmental funds as an expenditure of the funds. Purchases of long term physical assets are included as budgeted expenditures in the year purchased.

DEBT AND DEBT LIMITS

DEBT RESTRICTIONS AND COVENANTS

General Obligation Debt

No long-term general obligation debt shall be created by any city unless the proposition to create such debt shall have been submitted to a vote of qualified electors. Cities shall *not* contract for debt in an amount exceeding four percent of the fair market value of taxable property in their jurisdictions. For the period ended June 30, 2018, the City had no outstanding general obligation debt.

BUDGET CONTROL AND MANAGEMENT

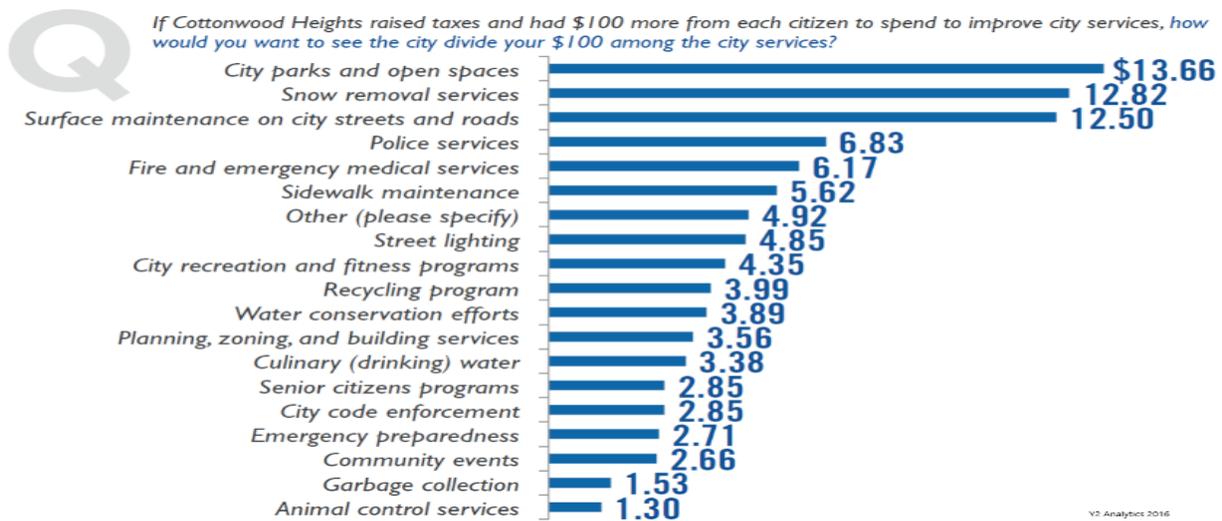
All appropriations in this budget are assigned to a staff member for control and management. The information system provides monthly reports used by each person assigned to an appropriation to know what has been charged to *their* budget and the balance available. Department heads may reallocate appropriations for their departments with the approval of the Budget Officer.

Appropriation changes between the various departments may be accomplished with the approval of the City Council. Any increase in total appropriations for each fund must be approved by the City Council after proper notice to the citizens and a public hearing.

BUDGET PRIORITIES

Through numerous budget meetings and discussions, the city council evaluates current and long-term financial needs of the city. Ultimately, the Council moved forward with a property tax increase to increase funding for ongoing road maintenance and parks trails and open space projects. The basis for these projects was gathered from two sources of citizen input.

The Council commissioned two citizen surveys in June 2016 and November 2017 to gather input on a variety of issues. Y2 Analytics, a professional survey company, collected data on what is important to Cottonwood Heights Citizens. Priorities were easy to see based on the question below:

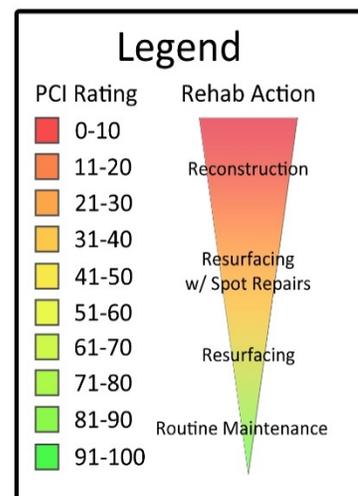


With citizen priorities on roads, parks and open space, the Council has focused its priorities on how we can deliver.

Roads

An independent study of the city roads was conducted during the spring of 2018 which resulted in a Pavement Management Plan. The assessment included the Pavement Condition Index (PCI) which identifies the general condition of the asphalt. The basis for determining the PCI of a road is shown in the chart to the right.

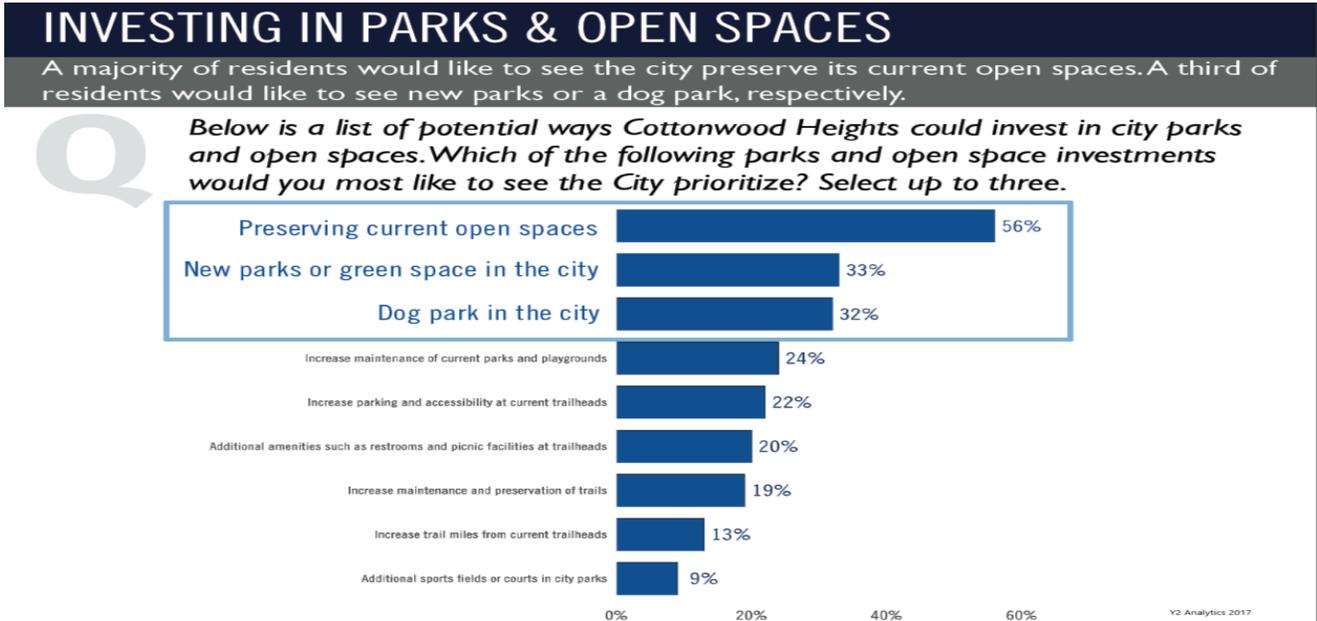
The budget reflects an initial outlay of \$875,000 specifically focused on projects to slow the decay of roads and prevent the PCI from falling further. The Council has committed to increase this amount year over year to meet the needs identified in the Pavement Management Plan, Results and Recommendations.



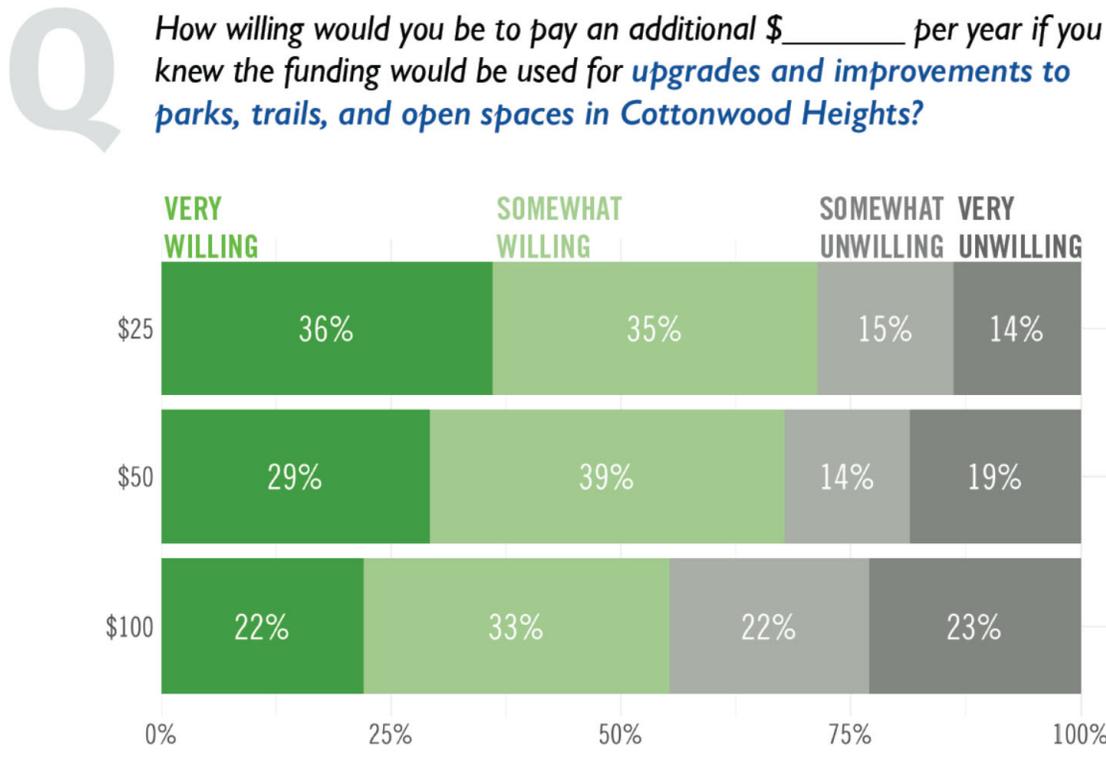
"The project team found that it would cost about \$4 million per year to manage the pavement on 115 centerline miles of roadway in Cottonwood Heights. Of this, about \$1.5 million per year would be on preventative maintenance activities, with the rest being spent on overlays and reconstruction." (Christensen, 2018)

Parks, Trails and Open Space

For recreational amenities, we asked what citizen priorities were:



We asked how much you were willing to pay for these improvements. Participants responded with:

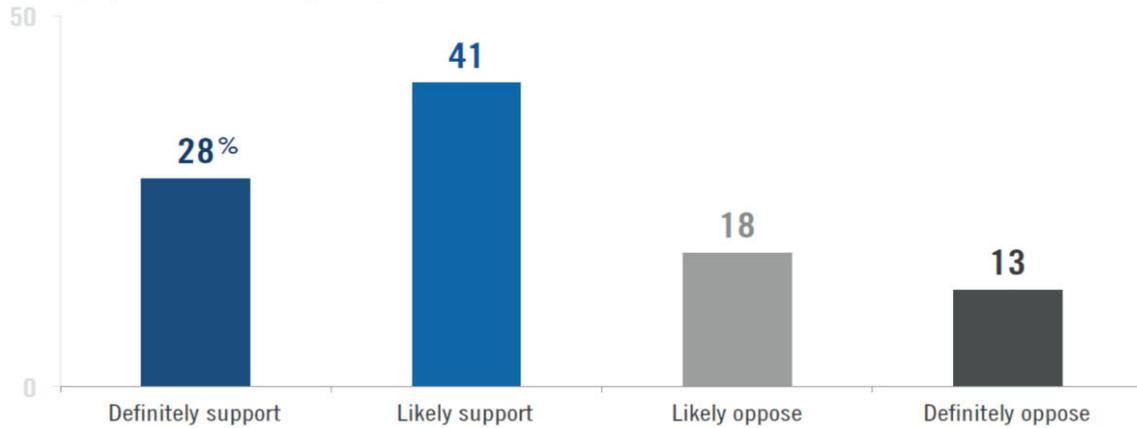


We asked if you were willing to pay more taxes to secure these improvements. The response was:

TAXES FOR PARKS AND OPEN SPACES

69% of respondents stated their willingness to support an increase in taxes if the funds were used to purchase land for parks and open spaces.

Q *Would you support or oppose an increase in taxes if Cottonwood Heights used the funds to purchase land that would be developed into parks or preserved as open spaces?*



How Will The Money Be Spent

As mentioned earlier, a property tax increase is needed to accomplish these goals and objectives. The anticipated spending of those tax dollars would support the following expenditures:

Capital Projects Road Repairs	\$875,000
Mountview and Butler Park TRCC Projects	\$140,000
Enhanced Snow Plowing	\$10,000
Total	\$1,025,000

Truth In Taxation

The Truth in Taxation process is specifically defined by State Law Sections 59-2-919, 59-2-919.1 & 59-2-919.2. Prior to June 22nd, the Council adopted a proposed budget and tax rate necessary to collect the necessary revenue.

A public hearing was scheduled on August 14th where citizens offered their opinion on the proposed increase. The City Council then set a new tax rate at another public meeting the day following the public hearing.

BUDGET ESTIMATES

Revenues – The first step in budget preparation each year is an evaluation and estimation of future revenues. These estimates are intended to be conservative and based on current economic conditions and historical trends. Major revenue estimations are described below:

Revenue Type	Increase/ (Decrease)	Description
Property Tax	1.30%	The City does not receive increased property tax based on increasing property values. Revenue growth can only come through new construction or a property tax increase. For the first time since its incorporation the city proposed an increase. The proposal resulted in an increase of \$4.91 per month increase in the average home in Cottonwood Heights, which is estimated at \$431,000. The new taxes would generate \$921,000 which are intended for road repairs as well as parks and open space projects.
Proposed Tax Increase \$921,000	21.90%	
Sales Tax	5.67%	The City receives sales taxes from businesses physically located in the city as well as online sales from out of state businesses. Unlike property tax, sales tax receipts to increase proportionally to inflation. Sales tax revenues have averaged an annual increase of 4.57% over the last two years.
Fire Service and Court Contracts	-\$245,048	Through a reallocation of the funding structure of Unified Fire Authority, the City will not receive a significant payment from Holladay City, which has historically funded a portion of Station 110. Additionally, the city's contract with the Holladay Justice Court eliminated a previously guaranteed \$80,000 payment from Holladay Court.

BUDGET ESTIMATES

Expenditures – Once revenues are established, the City looks at upcoming increases and decreases in expenditures. Most operating line items have not changed significantly from the previous year. Significant changes are described below:

Expenditure	Increase/ (Decrease)	Description
Wages	-\$135,873	Increases for COLA, merit, and benefits totaled \$301,000. In an effort to reduce expenditures, reductions in staffing are proposed. The savings from these staff reductions totaled \$436,873.
Health Insurance	5.00%	Through negotiations with our insurance carrier, the City was able to secure an increase of 5% over the previous year's rate. The estimated cost of this increase is \$61,611.
Information Technology	\$98,000	Additional funds were included in the budget to fund software licensing and hardware replacements, which have not been adequately funded in previous years. An additional \$60,000 will need to be added to the budget in the following year.
Road Improvements	\$875,000	The City is currently doing a rate study to determine a long-term road infrastructure maintenance plan. The city council has appropriated \$875,000 in this budget to fund road maintenance and improvements. A tax increase has been proposed to fund this increased allocation.
Operating Expenditures	-2.25%	Overall, the 2019 General Fund expenditures are 2.25% lower than 2018 expenditures. Including capital expenditures, spending increased 6.17%. The bulk of the increase will go toward road maintenance and improvements.

GENERAL FINANCIAL OVERVIEW

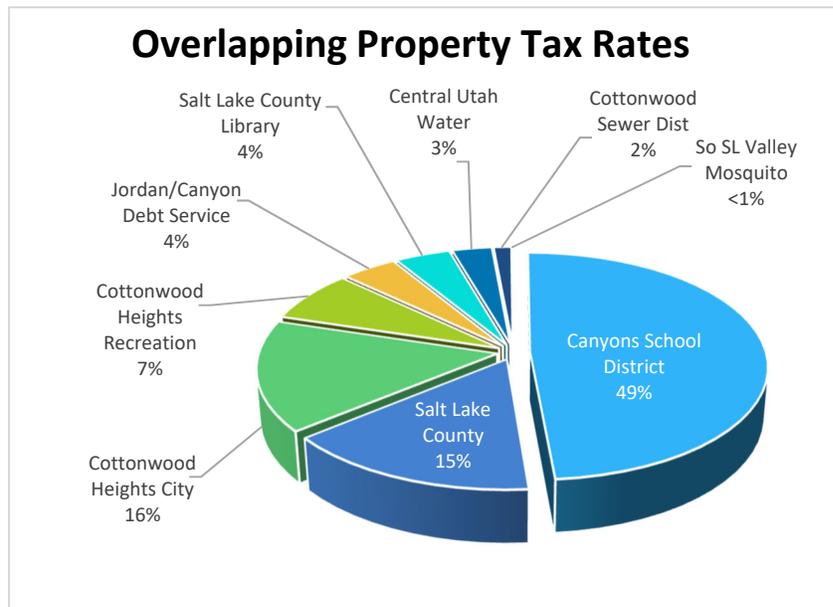
Funding for government services comes from a variety of sources. This narrative is offered to provide a more detailed analysis of how Cottonwood Heights receives the revenues it uses to provide services to its citizens. The intent of this section is to present the City’s financial structure in a straightforward and transparent manner.

General Activities

Most of the services provided by Cottonwood Heights are funded through general tax revenues. While some functions have fees associated with them, the vast majority do not. Rather they are funded through general tax revenues. The largest sources of tax revenue are property tax, sales tax, and municipal energy tax.

Property Tax. Cottonwood Heights’ largest source of revenue is property tax, which represents 40% of total general fund revenue. Salt Lake County is charged with assessing real and business personal property within the City and collecting the taxes for those properties. The County then distributes those funds to individual taxing entities.

Property tax is a stable revenue source, and thus year-to-year fluctuations in revenue are relatively small. Taxes paid by individual property owners are distributed to school districts, municipalities, counties, and special districts. The chart to the right illustrates the relative percentage of each resident’s property tax distributed to individual taxing entities.



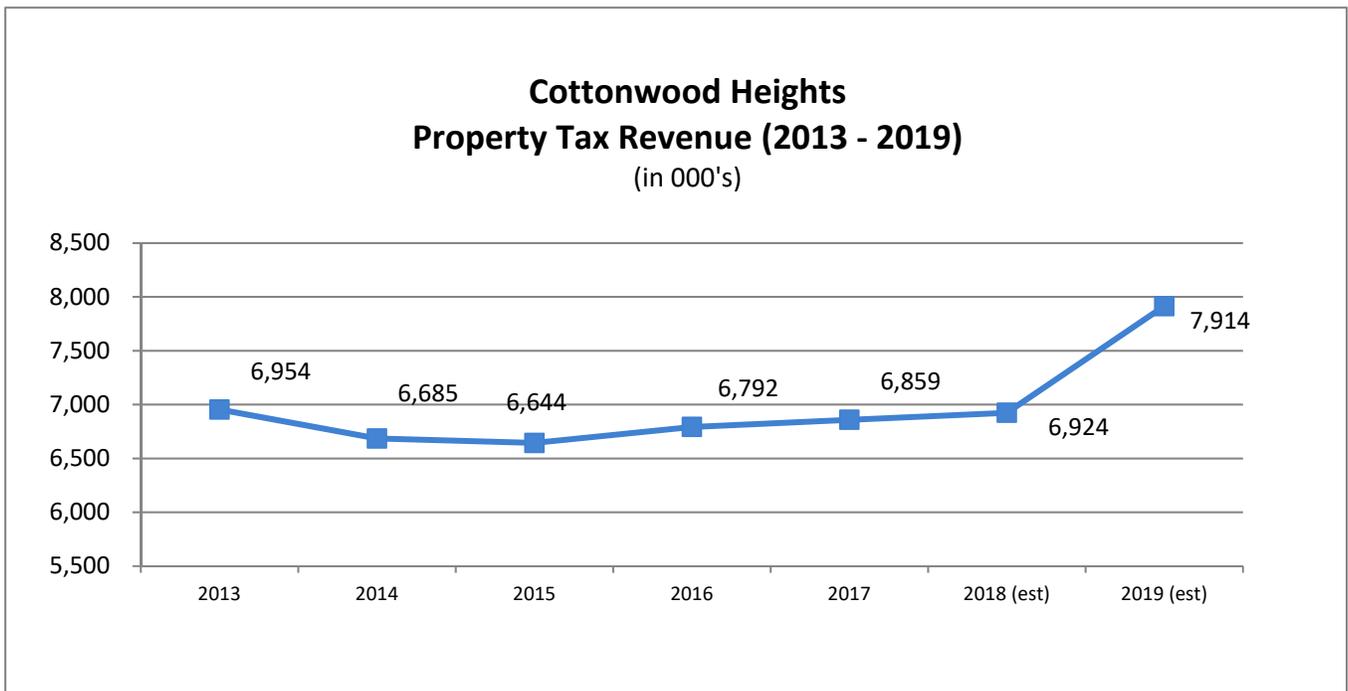
By state law, primary residences are taxed at 55% of their value as assessed by Salt Lake County. All other real and business personal property is taxed at 100% of assessed value. Cottonwood Heights’ property tax rate for the 2018 fiscal year is .2088%. So, a primary residence in Cottonwood Heights with an assessed value of \$431,000 would pay \$494.96 in property taxes to Cottonwood Heights.

In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation.” The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite fluctuating real estate values. The calculations involved can be extremely complex, but the primary focus is to avoid wide swings in property taxes regardless of changes in property values.

Salt Lake County is responsible for administering property taxes within the County. Every June, the County submits a “certified tax rate” to all taxing entities within its boundary. This is the rate that would provide the entity with the same amount of revenue as the previous year plus an additional amount for any new property development occurring within the entity’s boundaries during the previous year. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property or for inflation. If an entity chooses to adopt a tax rate higher than the “certified rate”, Utah law has very specific requirements for newspaper advertisements and public hearings, from which the name “Truth in Taxation” is derived.

These regulations tend to keep property tax revenues steady in times of appreciation or decline in property values. Absent any action from the taxing entity’s governing board, property tax levy rates will decrease during times of increasing property values and will increase in times of falling property values. These adjustments in levy rates compensate for rising and falling property values to keep tax levels steady. Therefore, entities must periodically evaluate and sometimes increase rates above the certified rate in order to add services or to keep pace with cost inflation.

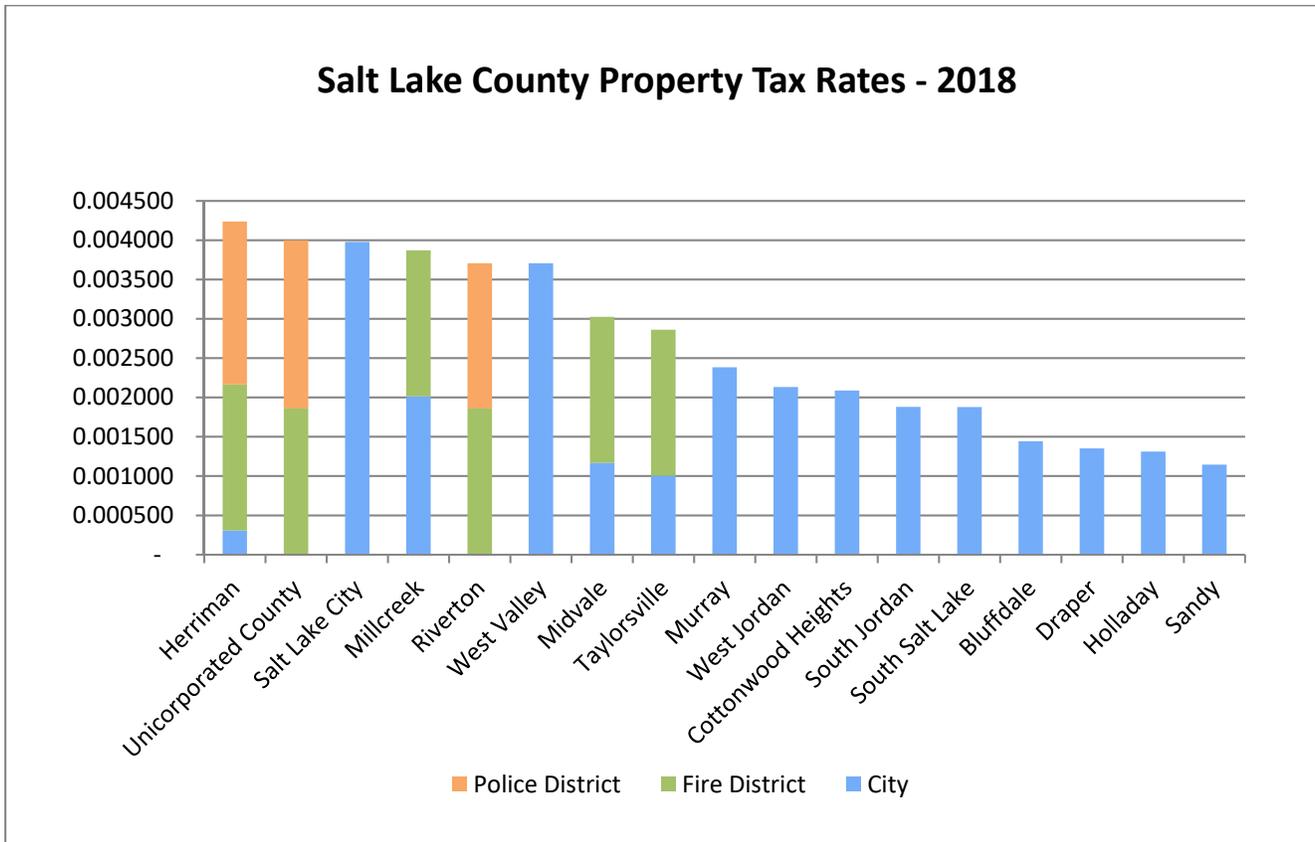
Property tax revenue tends to rise steadily, although at a generally low growth rate. The graph below shows a decrease from 2013 to 2014. This was due to significant collections in property taxes that were assessed during the recession that occurred during the latter part of the previous decade. The payment of those taxes was delayed by a number of taxpayers and finally paid in the 2013 and 2014 year. The increase in the 2019 budget is related to the aforementioned tax increase.



For the upcoming fiscal year, the City is budgeting \$7,914,192 in property taxes. This is an increase of 14.71% over the previous year’s budget. The increased property taxes will provide increased funding for road maintenance and improvement expenditures.

Relative Tax Rates

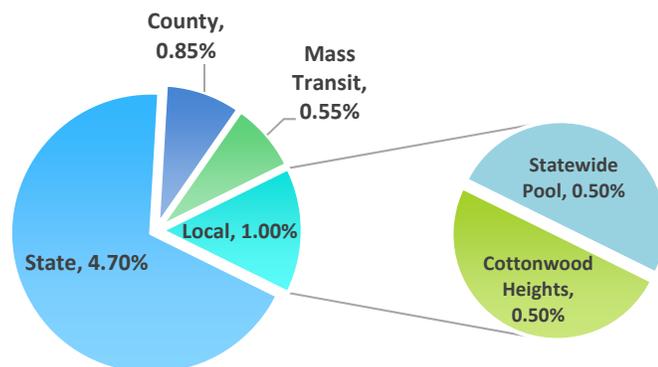
Below is a chart showing tax rates for other cities in Salt Lake County for the 2018 tax year. For cities included in the Unified Fire Service Area and/or a Law Enforcement Service Area, those rates are added to the city rate. The average property tax rate for the cities shown below is .002383 and the median rate is .002646. Cottonwood Heights' rate for the 2018-2019 fiscal year is .002088.



Sales Tax. Sales Tax is the second largest source of revenue for the City, representing 32% of total governmental revenue. Retail sales in Cottonwood Heights are assessed a tax at a rate of 7.10%.

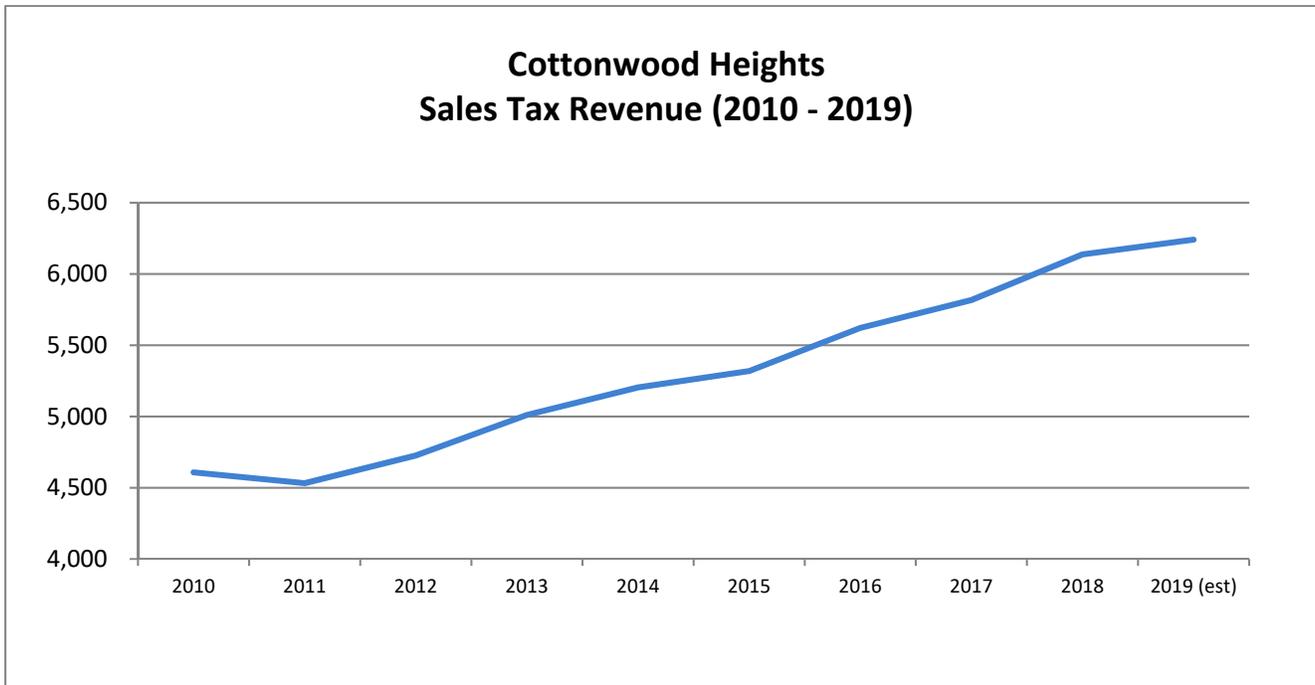
1% of the 7.10% is assessed by the City. However, following state law, 50% of this revenue comes directly to Cottonwood Heights, while the other 50% is distributed statewide based on population. Cottonwood Heights receives slightly more from the population distribution than it does from sales located in Cottonwood Heights. For the fiscal 2018 year, the City received \$1.13 for every \$1.00 of local option sales tax collected. How this tax is distributed is shown by the chart to the right.

Sales Tax Distribution



Sales Tax Trends

Sales tax revenue fluctuates with factors such as inflation and the economy, and is thus more volatile than property tax. The City has seen fluctuations in its sales tax revenues. The City collected \$6,138,449 in sales tax revenue during FY 2018. The average percentage growth in sales tax revenue from 2013–2017 is 3.22%. Based on trends and experience, we are forecasting revenues of 5.67% over the previous year's budget but only 1.68% higher than FY 2018 actual revenues. The State of Utah projects statewide retail sales growth of 5.4%.

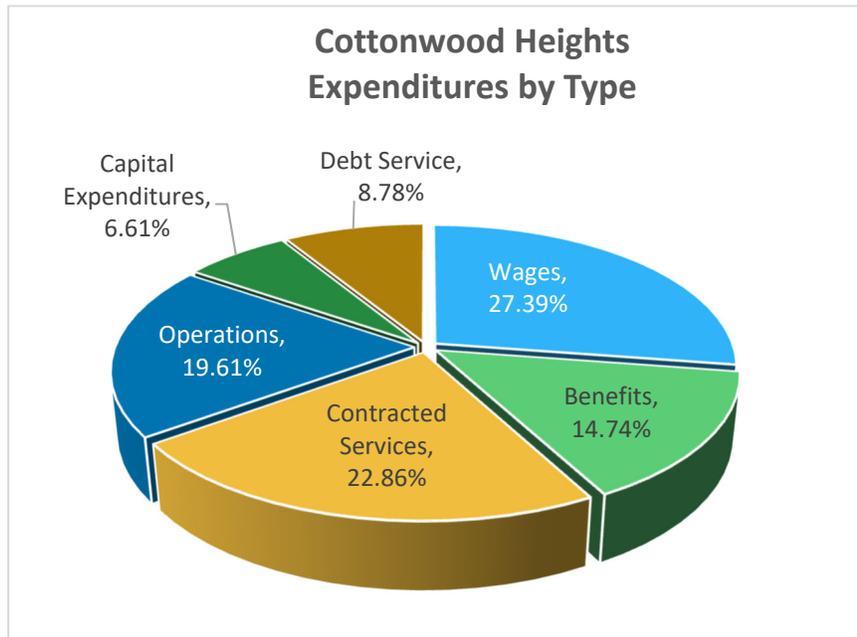


Other Revenues. Property and sales tax make up 72% of the City's general fund revenues. The remaining revenues come from a variety of sources. These sources are briefly described below:

- ❖ Municipal Energy Sales and Use Tax – The City assesses a 6% tax to electricity and natural gas bills for Cottonwood Heights' residents and businesses.
- ❖ Cable Franchise Fees – There is a 5% tax charged to all cable television bills.
- ❖ State and Federal Grants – The largest state grant is the City's allocable portion of the state gas tax charges on all fuel purchases. The City also seeks grants, when beneficial, for capital and operating items. These grants primarily concern public safety, and the arts.
- ❖ Charges for Services – The City charges fees for such items as building permits, plan reviews, business licenses, and road cut permits.
- ❖ Court Fines – The City contracts with the City of Holladay for court services. Revenues from Cottonwood Heights' cases come back to the City. For FY 2017 and FY 2018, Cottonwood Heights received \$388,461 and \$391,549, respectively.

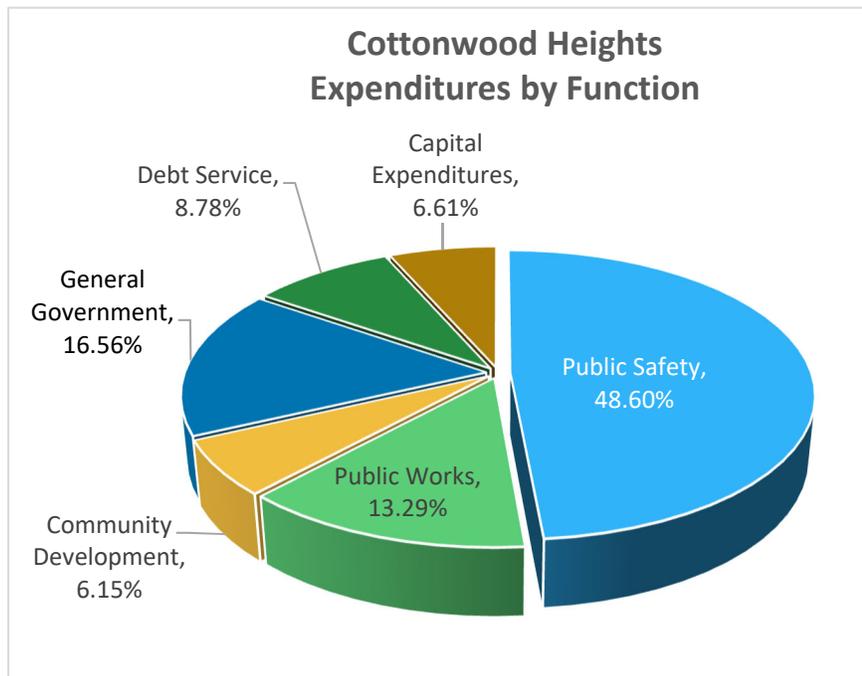
Expenditures by Type.

The City’s budget is assembled according to guidelines established by the City Council. When looking at the overall general fund budget, 28% of total expenditures are made for employee wages, with another 15% to cover the cost of retirement, health insurance and other employee benefits. Contracted services take up just under 23% of the budget with operations. The rest of the budget is allocated to capital projects and debt service.



Expenditures by Function.

Not surprisingly, the largest portion of the general fund budget goes to public safety. The City spends 49% of its budget on these services. 17% of the budget goes for general expenditures such as: administration, finance, legal services, and information technology. Public works, which includes streets and storm drain consumes 13%. Community Development, which covers planning, business licensing, and engineering makes up 6% of the overall budget.



Other Funds

In addition to general fund activities, the City maintains three other funds. Their descriptions are shown below.

Capital Projects Fund. This is the fund used to track revenues and expenditures for large capital projects. Often these projects overlap two or more fiscal periods. The revenues in this fund come primarily from state and federal grants as well as transfers from the general fund.

Community Development and Renewal Area Fund. This is the fund used to track activity in the City's redevelopment areas. These areas are created under the authority of state law and in cooperation with other taxing entities. The "Community Development" designation allows a portion of the tax revenue generated in those areas to be used to incentivize economic development. The City currently has one such area known as *The Canyons*. It is anticipated that incentives in this area will allow this to be redeveloped for commercial, retail, and residential purposes.

Debt Service Fund. This fund is used to accumulate resources for the purposes of paying principal and interest on city debt. Debt includes bonds issued for the purpose of the construction of the City's municipal center and acquisition of the public works yard. It also includes equipment leases for the acquisition of police and public works vehicles. The City only borrows funds for the acquisition of capital assets and at a term not to exceed the useful life of those assets.



Consolidated Budget

All Governmental Funds

2018-2019 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2019 Budget Total	FY 2018 Final Budget	FY 2017 Actual	FY 2016 Actual
Revenues								
Property Taxes	7,914,192	-	-	-	7,914,192	6,899,089	6,843,782	6,810,924
Sales Taxes	6,241,000	-	-	-	6,241,000	5,906,000	5,816,802	5,622,651
Other Taxes	2,818,942	-	-	-	2,818,942	3,117,296	3,156,583	2,557,905
Licenses & Permits	846,322	-	-	-	846,322	690,600	855,343	993,122
Class C Road Funds	1,315,000	-	-	-	1,315,000	1,315,000	1,259,158	1,098,514
Intergovernmental Revenues	70,000	-	-	-	70,000	2,102,000	1,086,268	1,039,954
Charges for Services	70,000	-	-	-	70,000	65,500	71,094	102,109
Fines and Forfeitures	420,000	-	-	-	420,000	490,000	388,461	530,137
Other Revenues	87,887	-	-	-	87,887	89,778	506,789	176,076
Developer Payments	-	-	-	-	-	-	52,691	94,268
Sale of Capital Assets	-	-	-	902,250	902,250	-	871,368	-
Proceeds from Debt Issuance	-	-	1,859,827	-	1,859,827	-	7,793,981	-
Use of/(Contr To) Fund Balance	-	25,000	-	-	25,000	1,543,672	987,865	9,662,690
Transfers	(3,045,757)	-	1,307,800	1,737,957	-	-	-	-
Total Budgeted Revenue	16,737,586	25,000	3,167,627	2,640,207	22,570,420	22,218,935	29,690,186	28,688,350
Expenditures								
Operations								
Salaries & Wages	5,418,866	-	-	-	5,418,866	5,561,681	5,419,716	4,634,011
Employee Benefits	2,915,115	-	-	-	2,915,115	2,876,781	2,580,560	2,196,358
Operating Expenditures	3,880,465	25,000	-	-	3,905,465	4,153,230	4,024,269	3,306,783
Contracted Services	4,523,140	-	-	-	4,523,140	4,708,781	4,453,053	6,159,562
Equipment and Capital Improvements	-	-	3,167,627	-	3,167,627	3,184,745	11,467,887	11,161,532
Debt Service Payments	-	-	-	2,640,207	2,640,207	1,733,717	1,744,702	1,230,104
Total Budgeted Expenditures	16,737,586	25,000	3,167,627	2,640,207	22,570,420	22,218,935	29,690,186	28,688,350

BUDGET PROCESS

The budget setting process begins midway through the current fiscal year. The Mayor and City Council first identify needs and issues and alternative strategies to address the identified issues and needs. Simultaneously, the City Manager and Department Directors conduct the same analysis.

The objective is for the elected officials, with input from City Staff, to establish priorities and guidelines, which will be used to determine how the City's limited resources will be allocated. The guidelines established in these meetings are listed as Budget Priorities shown on pages 16-18.

The following are tasks that must be completed during the last half of the City's fiscal year to develop and approve the budget. The City Council solicits public comment and input at the beginning of every business meeting, and when the budget is discussed it is an additional opportunity for citizens to comment regarding the budget. Agendas notifying the public of such meetings are published throughout the community and on the City's website where citizens may request agendas be sent to them automatically, by electronic means, before each meeting. Since the city proposed a property tax increase, additional steps were included this year to adhere to the State of Utah's Truth-In-Taxation laws.

JANUARY/FEBRUARY



Goal setting and budget planning retreat held in late January or early February with the Mayor, City Council, City Manager, and Department Directors.

MARCH / APRIL



During March and April, the elected officials meet with the City Manager and Budget Officer regarding the current fiscal year budget, department goals, and budget estimates for the upcoming budget year. This also begins the final planning process for the capital expenditures portion of the new budget.

Department Directors and the City Manager meet weekly and refine the budget proposal.

MAY



In the first regularly scheduled business meeting in May the proposed budget is presented to the Mayor and City Council. The budget is adopted during that meeting as the tentative budget. They are asked to establish the time and place (Cottonwood Heights Council Chambers, 2277 East Bengal Boulevard) for a public hearing prior to considering its adoption.

JUNE

A meeting notice must be published at least seven days prior to the hearing date in a daily newspaper, the notice of a public hearing to consider revising the current year budget and adopting the upcoming year's budget. The public hearing date for this year's budget was June 12.

JULY

The tentative budget remains on file at the city offices and on the city's website for public inspection until the date of budget adoption. State law requires the budget be adopted on or before June 22 each year, unless a property tax increase is proposed. In which case a special public hearing is scheduled and the city has until August 17 to adopt a budget. This hearing was held on August 14 and the final budget was adopted on August 15. The resolution passed by the city council adopts the budget as well as establishes a property tax rate for the 2018-2019 fiscal year.

BUDGET CONTROL AND MANAGEMENT

All appropriations in this budget are assigned to a staff member for control and management. The information system provides monthly reports used by each person assigned to an appropriation to know what has been charged to each department's respective budgets and the amount of unexpended funds available. Department Directors may reallocate appropriations within their departments with the approval of the Budget Officer.

Appropriation changes between the various departments may be accomplished with the approval of the City Council. The City updates and makes amendments to the budget on a quarterly basis. Each quarter, revenues and expenditures are carefully evaluated to identify areas where the budget may need to be amended.

The process to amend the City budget is similar to adoption of the original budget. The budget is made available to the general public, and the public is invited to a public hearing to provide comment. Only after the public process can the City Council approve an amendment to the budget.



FY 2017-18
OPERATING & CAPITAL
BUDGET

**General Fund
Revenue and Other Sources with Impact on Fund Balance**

Description	2016-17 Actual	2017-18 Adopted Budget	2017-18 Year-end Estimate	2018-19 Proposed Budget	2018 Budget to 2019 Budget % Change
BEGINNING FUND BALANCE	2,352,184	3,603,811	3,603,811	3,661,954 *	
REVENUES					
TAXES					
Real Property Taxes	6,843,782	6,899,089	6,927,479	7,914,192	14.71%
General Sales and Use Taxes	5,816,802	5,906,000	5,994,897	6,241,000	5.67%
E911 Telephone Fees	320,122	265,000	0	0	-100.00%
Fee-In-Lieu of Property Taxes	354,472	350,000	387,839	365,000	4.29%
Franchise Taxes - Cable TV	338,833	306,700	346,070	348,346	13.58%
Energy Sales and Use Tax	2,104,686	2,170,596	2,019,587	2,070,596	-4.61%
Telecom Fee	0	0	0	0	0.00%
Transient Room Tax	38,471	25,000	36,381	35,000	40.00%
Total Taxes	15,817,167	15,922,385	15,712,254	16,974,134	6.61%
LICENSES AND PERMITS					
Business Licenses and Permits	241,573	220,000	236,390	183,000	-16.82%
Buildings, Structures and Equipment	511,081	425,600	612,314	600,000	40.98%
Road Cut Fees	92,985	35,000	90,346	53,322	52.35%
Animal Licenses	9,704	10,000	9,384	10,000	0.00%
Total Licenses and Permits	855,343	690,600	948,435	846,322	22.55%
INTERGOVERNMENTAL REVENUE					
Federal Grants	31,932	25,000	28,878	25,000	0.00%
State Grants	64,633	0	0	0	0.00%
Class C Roads	1,259,158	1,315,000	1,316,862	1,315,000	0.00%
Liquor Fund Allotment	39,532	45,000	37,787	45,000	0.00%
Local Grants	40,928	0	26,072	0	0.00%
Total Intergovernmental Revenues	1,436,183	1,385,000	1,409,600	1,385,000	0.00%
CHARGES FOR SERVICE					
Zoning and Subdivision Fees	67,444	60,000	39,499	70,000	16.67%
Pavilion Fees	3,650	5,500	0	0	-100.00%
Other Charges for Services	1,306	0	20	0	0.00%
Total Charges for Services	72,400	65,500	39,519	70,000	6.87%
FINES AND FORFEITURES					
Courts Fines	388,461	490,000	325,632	420,000	-14.29%
Total Fines and Forfeitures	388,461	490,000	325,632	420,000	-14.29%

* estimated

General Fund
Revenue and Other Sources with Impact on Fund Balance

Description	2016-17 Actual	2017-18 Adopted Budget	2017-18 Year-end Estimate	2018-19 Proposed Budget	2018 Budget to 2019 Budget % Change
MISCELLANEOUS REVENUE					
Interest Revenues	49,256	20,000	61,547	20,000	0.00%
Miscellaneous Revenues	419,913	59,254	95,774	67,887	14.57%
Total Miscellaneous Revenue	469,169	79,254	157,321	87,887	10.89%
TOTAL REVENUES	19,038,723	18,632,739	18,592,761	19,783,343	6.18%
OTHER FINANCING SOURCES					
IMPACT FEES					
Storm Water Impact Fees	0	0	0	0	0.00%
Transportation Impact Fees	0	0	0	0	0.00%
Total Impact Fees	0	0	0	0	0.00%
OTHER SOURCES					
Transfer from Capital Projects Fund	0	0	0	0	0.00%
Sale of Capital Assets	871,368	0	0	0	0.00%
Proceeds from Capital Leases	0	0	0	0	0.00%
Total Other Sources	871,368	0	0	0	0.00%
FUND BALANCE					
General Fund	0	0	0	0	0.00%
Total Use of Fund Balance	0	0	0	0	0.00%
TOTAL OTHER FINANCING SOURCES	871,368	0	0	0	0.00%
GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES	19,910,091	18,632,739	18,592,761	19,783,343	6.18%

**General Fund
Expenditures and Other Uses with Impact on Fund Balance**

Description	2016-17 Actual	2017-18 Adopted Budget	2017-18 Year-end Estimate	2018-19 Proposed Budget	2018 Budget to 2019 Budget % Change
EXPENDITURES					
GENERAL GOVERNMENT					
<i>LEGISLATIVE</i>					
Mayor & City Council	554,200	396,623	396,623	380,087	-4.17%
Planning Commission	2,775	6,000	2,325	8,000	33.33%
Contributions To:			0		
Canyons SD Foundation	0	2,000	2,000	2,000	0.00%
CH Recreation District Foundation	0	2,000	2,000	2,000	0.00%
Legislative Committees	216,287	143,000	175,000	138,107	-3.42%
Total Legislative	773,261	549,623	577,948	530,194	-3.53%
<i>JUDICIAL</i>					
Court, Prosecutor & Defender	395,726	430,000	380,896	420,000	-2.33%
Total Judicial	395,726	430,000	380,896	420,000	-2.33%
<i>EXECUTIVE & GENERAL GOVERNMENT</i>					
City Manager & General Government	788,287	486,371	462,668	507,940	4.43%
City Hall - Administrative Overhead	171	488,322	385,530	423,500	-13.27%
Total Executive & General Government	788,458	974,693	848,198	931,440	-4.44%
<i>ADMINISTRATIVE OFFICES</i>					
Finance	602,261	639,455	371,878	255,299	-60.08%
Attorney	225,188	244,022	189,446	220,000	-9.84%
Administrative Services	431,042	444,886	432,901	658,454	48.01%
Emergency Management	5,946	17,600	7,000	11,000	-37.50%
Information Technology	138,240	137,100	137,100	250,128	82.44%
Elections	0	86,000	86,000	0	-100.00%
Total Administrative Offices	1,402,677	1,569,063	1,224,325	1,394,881	-11.10%
TOTAL GENERAL GOVERNMENT	3,360,123	3,523,379	3,031,367	3,276,515	-7.01%
PUBLIC SAFETY					
Police	5,621,703	5,936,448	5,841,149	5,723,622	-3.59%
Fire	3,723,204	3,919,759	3,826,325	3,715,140 *	-5.22%
Ordinance Enforcement	158,497	174,816	166,079	175,631	0.47%
Total Public Safety	9,503,404	10,031,023	9,833,553	9,614,393	-4.15%

* Fire proposed budget eliminates the E911 Services.

General Fund
Expenditures and Other Uses with Impact on Fund Balance

Description	2016-17 Actual	2017-18 Adopted Budget	2017-18 Year-end Estimate	2018-19 Proposed Budget	2018 Budget to 2019 Budget % Change
HIGHWAYS AND PUBLIC IMPROVEMENTS					
Public Works (non-Class C)	1,938,138	2,088,836	1,884,600	1,939,290	-7.16%
PW Contracts	0	0	0	589,792	0.00%
SLCo Traffic Signal St Lights	73,140	0	85,422	0	0.00%
Storm Drain	44,542	0	3,282	100,500	0.00%
Class C Road Program	422,241	395,726	254,310	0	-100.00%
Total Highways and Public Improvements	2,478,062	2,484,562	2,227,614	2,629,582	5.84%
COMMUNITY AND ECONOMIC DEVELOPMENT					
Planning	519,160	486,448	426,405	520,204	6.94%
Economic Development	69,728	96,334	26,685	108,891	13.03%
Engineering	504,661	545,000	376,653	588,000	7.89%
Total Community & Economic Development	1,093,549	1,127,782	829,743	1,217,095	7.92%
DEBT SERVICE					
Principal Payments	1,168,552	0	0	0	0.00%
Interest Payments	576,150	0	0	0	0.00%
Total Debt Service	1,744,702	0	0	0	0.00%
TOTAL EXPENDITURES	18,179,838	17,166,746	15,922,277	16,737,585	-2.50%
OTHER USES					
Transfers to Cap Improvement Fund	478,625	278,625	878,625	1,307,800	369.38%
Transfers to Debt Service Fund	0	1,733,717	1,733,717	1,737,957	0.24%
Total Other Financing Uses	478,625	2,012,342	2,612,342	3,045,757	51.35%
TOTAL OTHER (USES)	478,625	2,012,342	2,612,342	3,045,757	51.35%
GRAND TOTAL BUDGETED EXPENDITURES AND OTHER USES	18,658,464	19,179,088	18,534,618	19,783,343	3.15%
TOTAL ENDING FUND BALANCE	3,603,811	3,057,462	3,661,954	3,661,954	19.77%
NET CHANGE TO FUND BALANCE	1,251,627	(546,349)	58,142	0	-100.00%

**Capital Projects Fund
Expenditures and Other Uses with Impact on Fund Balance**

Description	2016-17 Actual	2017-18 Adopted Budget	2017-18 Year-end Estimate	2018-19 Proposed Budget	2018 Budget to 2019 Budget % Change
BEGINNING FUND BALANCE	3,902,904	1,682,784	1,682,784	1,978,062	
REVENUES					
CDBG Funds	28,249	0	0	0	0.00%
SL Co Grants	880,995	2,000,000	1,311,900	0	-100.00%
Impact Fees	52,691	0	103,431	0	0.00%
Other Revenues	0	0	48,857	0	0.00%
Interest Revenue	13,227	0	(2,180)	0	0.00%
TOTAL REVENUES	975,162	2,000,000	1,462,007	0	-100.00%
OTHER FINANCING SOURCES					
Debt Proceeds	7,793,981	0	0	1,859,827	0.00%
Transfers In	478,625	278,625	878,625	1,307,800	369.38%
Use of Fund Balance	0	0	0	0	0.00%
TOTAL OTHER SOURCES AVAILABLE	8,272,606	278,625	878,625	3,167,627	1036.88%
TOTAL REVENUE/OTHER SOURCES	9,247,768	2,278,625	2,340,632	3,167,627	39.01%
EXPENDITURES					
Pavement Management	0	0	177,015	0	0.00%
Road Improvement	0	0	0	875,000	100.00%
Road Maintenance	0	0	0	0	100.00%
ADA Ramps	36,091	0	0	0	0.00%
Ft Union Level Course / Sidewalk		0	96,875	0	0.00%
Ft Union/Highland Intersection	550,413	0	121,734	0	0.00%
2300-Roundabout	0	0	371,190	0	0.00%
Sidewalk Replacement	45,215	50,000	13,345	50,000	0.00%
Street Sign Upgrades	0	0	2,707	0	0.00%
Public Works Site	2,734,253	0	482,727	0	0.00%
Bengal Boulevard	153,869	0	0	0	0.00%
Mountview Park	2,700	0	0	110,000	0.00%
Hazard Mitigation	15,000	15,000	16,114	15,000	0.00%
Traffic Adaptive Control	25,900	0	0	0	0.00%
Manhole Raising	0	140,000	0	0	-100.00%
Road Striping	0	335,000	0	0	-100.00%
Pavement Management	0	1,100,000	0	0	-100.00%
Highland Access Ramp	2,794	0	0	0	0.00%
Wasatch Park & Ride	0	357,000	0	0	-100.00%
Highland Dr - Bengal - CRRD	0	0	623,377	0	0.00%
Brown Sanford Inventory	10,740	0	0	0	0.00%
Road Study	0	50,000	0	0	-100.00%
Hawk Crosswalk	13,881	0	0	0	0.00%
Creek Road Resurface	105,683	0	0	0	0.00%
Ferguson Canyon Outfall Line	0	0	13,467	200,000	100.00%
Ft Union/I215 Interchange	0	194,000	0	0	0.00%

**Capital Projects Fund
Expenditures and Other Uses with Impact on Fund Balance**

Description	2016-17 Actual	2017-18 Adopted Budget	2017-18 Year-end Estimate	2018-19 Proposed Budget	2018 Budget to 2019 Budget % Change
Police Equipment/Vehicles	1,450,624	0	0	1,859,827	0.00%
Public Works Vehicles	2,719,314	0	0	0	0.00%
Municipal Center Construction	3,571,724	0	0	0	0.00%
Police Laptops	0	100,000	97,671	0	-100.00%
Pothole Patcher	0	80,000	0	0	0.00%
TRCC Lighting Match	0	0	0	30,000	0.00%
Pickleball Courts	0	0	0	27,800	0.00%
Other Projects	29,686	0	29,133	0	0.00%
TOTAL EXPENDITURES	11,467,887	2,421,000	2,045,355	3,167,627	30.84%
TOTAL EXP/OTHER USES	11,467,887	2,421,000	2,045,355	3,167,627	30.84%
TOTAL ENDING FUND BALANCE	1,682,785	1,540,409	1,978,062	1,978,062	28.41%
NET CHANGE TO FUND BALANCE	(2,220,119)	(142,375)	295,278	0	-100.00%

**Debt Service Fund
Expenditures and Other Uses with Impact on Fund Balance**

Description	2016-17 Actual	2017-18 Adopted Budget	2017-18 Year-end Estimate	2018-19 Proposed Budget	2018 Budget to 2019 Budget % Change
BEGINNING FUND BALANCE	-	-	0	(0)	
OTHER FINANCING SOURCES					
Transfers In	0	1,733,717	1,733,717	1,737,958	0.24%
Proceeds from Lease Return	0	0	0	902,250	0.00%
TOTAL OTHER SOURCES AVAILABLE	0	1,733,717	1,733,717	2,640,208	52.29%
TOTAL REVENUE/OTHER SOURCES	0	1,733,717	1,733,717	2,640,208	52.29%
EXPENDITURES					
Principal Pmts		937,888	937,888	1,016,458	8.38%
Interest Payments		795,829	795,829	721,500	-9.34%
Payoff '16 Vehicle Lease		0	0	902,250	0.00%
TOTAL EXPENDITURES	0	1,733,717	1,733,717	2,640,208	52.29%
TOTAL EXP/OTHER USES	0	1,733,717	1,733,717	2,640,208	52.29%
TOTAL ENDING FUND BALANCE	-	-	(0)	(0)	0.00%
NET CHANGE TO FUND BALANCE	0	0	(0)	0	0.00%

**Community Development and Renewal Fund
Expenditures and Other Uses with Impact on Fund Balance**

Description	2016-17 Actual	2017-18 Adopted Budget	2017-18 Year-end Estimate	2018-19 Proposed Budget	2018 Budget to 2019 Budget % Change
BEGINNING FUND BALANCE	1,822,173	1,802,799	1,802,799	1,802,828	
REVENUES					
Property Tax	0	0	41,364	0	0.00%
Intergovernmental	0	0	0	0	0.00%
Interest Revenue	23,087	0	32,763	0	0.00%
TOTAL REVENUES	23,087	0	74,127	0	0.00%
OTHER FINANCING SOURCES					
Bond Proceeds	0	0	0	0	0.00%
Transfers In	0	0	0	0	0.00%
Use of Fund Balance	0	25,000	0	25,000	0.00%
TOTAL OTHER SOURCES AVAILABLE	0	25,000	0	25,000	0.00%
TOTAL REVENUE/OTHER SOURCES	23,087	25,000	74,127	25,000	0.00%
EXPENDITURES					
Professional Services	42,461	25,000	74,098	25,000	0.00%
TOTAL EXPENDITURES	42,461	25,000	74,098	25,000	0.00%
OTHER USES					
Transfers Out	0	0	0	0	0.00%
Contribution to Fund Balance	0	0	0	0	0.00%
TOTAL OTHER USES	0	0	0	0	0.00%
TOTAL EXP/OTHER USES	42,461	25,000	74,098	25,000	0.00%
TOTAL ENDING FUND BALANCE	1,802,799	1,802,799	1,802,828	1,802,828	0.00%
NET CHANGE TO FUND BALANCE	(19,374)	0	29	0	0.00%



***DEPARTMENTS,
DIVISIONS & PROGRAMS***

Mayor and City Council



FUND:	General Fund	COST CENTER NUMBER	11-4111
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	5.00
DIVISION	Legislative	BUDGET: FY2018 Adopted	400,623
		FY2018 Amended	400,623
		FY2019 Budget	384,087
SUB-DIVISION	Mayor & City Council	Michael J. Peterson.-Mayor Michael Shelton-Council Member-1 st District J. Scott Bracken-Council Member-2 nd District Tali C. Bruce-Council Member-3 rd District Christine W. Mikell-Council Member 4 th District	

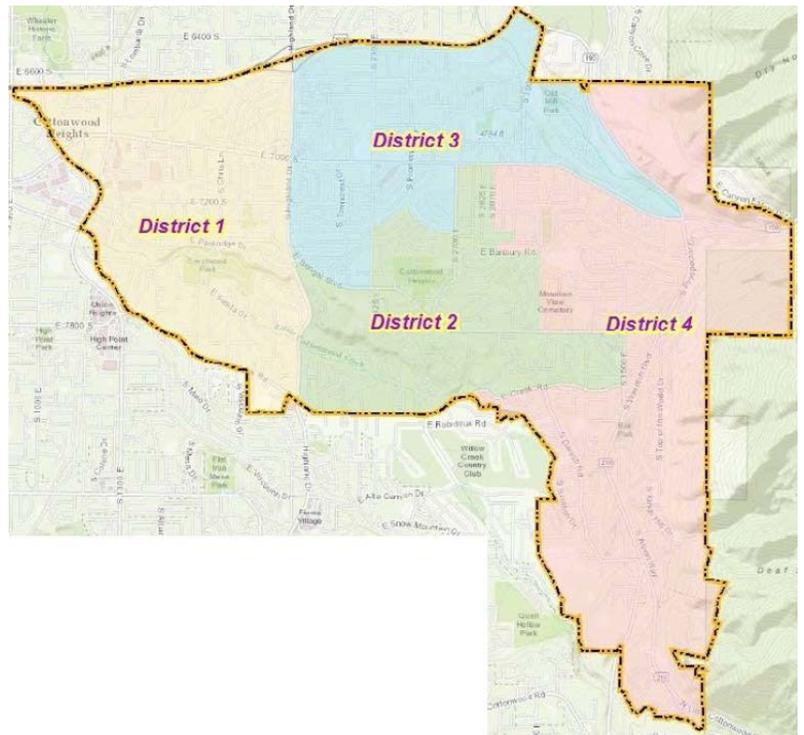
AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES: Chapter 2.10. Chapter 2.10.020—The city has adopted the council-manager form of government pursuant to UTAH CODE ANN. § 10-3-1201, *et seq.* The legislative branch of the city government is vested in a five (5) person city council, composed of four (4) council members and the mayor. See also COTTONWOOD HEIGHTS CODE OF ORDINANCE: Chapter 2.20 Elected Officers.

PURPOSE

The purpose of the Mayor and City Council is to act on behalf of the electorate as the legislative body of the City, who pass laws and regulations and determine overall policy direction on behalf of the City. The Mayor signs all contracts on behalf of the City. As a body they oversee the special events and committees.

ORGANIZATION PROFILE

The Mayor and City Council organization consists of the Mayor, who is elected at-large, and four City Council members, who are elected from their respective council districts within the City.



Council Assignments

Mayor Peterson. In addition to serving as Mayor, representing the Council at city events and on the Audit Committee (which oversees the annual financial audit of the City), Mayor Peterson also serves as a board member of the Unified Fire Authority (UFA) serving as a member of its finance committee; member of the Salt Lake County Tourist, Recreational, Cultural and Convention Advisory Board (TRCC); member of the Wasatch Front Regional Council; commissioner of the Central Wasatch Commission; member of the Council of Governments Public Works Subcommittee; member of the Legislative Policy Committee of the Utah League of Cities and Towns; member of the SL County Conference of Mayors; member of the Salt Lake County Council of Governments; member of the Salt Lake County Transportation Advisory Committee; member of the Salt Lake County Cultural Facilities Support Program Advisory Board; Salt Lake County Caucus; Canyons School District Liason; and member of the Salt Lake County Parks and Recreation Advisory Board.

Council Member Shelton. In addition to serving as the City Council member from District One, Mayor Pro Tem and representing the City on the Arts Council and City Audit Committee, Council Member Shelton serves as a board member of the Valley Emergency Communications Center (VECC), (the organization that provides dispatch services for both UFA and Cottonwood Heights Police), and on the City Information Systems Committee.

Council Member Bracken. In addition to serving as the City Council member from District Two, Council member Bracken serves as the advisor for the Youth City Council, City liaison with the Cottonwood Heights Parks and Recreation Special Service Area, board member of the Wasatch Front Waste and Recycling District, and the council liaison for the Butlerville Days/Community Events Committee.

Council Member Bruce. In addition to serving as the City Council member from District Three, and representing the Council on the Historic Committee, Council member Bruce serves as a member of the South Salt Lake Valley Mosquito Abatement District board, the liaison to the Cottonwood Heights Business Association and on the Emergency Planning Committee.

Council Member Mikell. In addition to serving as the City Council member from District Four, Council member Mikell serves on the Jordan River Commission, the Association of Municipal Councils, as the liaison of the Parks and Open Space Committee, and on the Utah League of Cities and Towns Legislative Policy Committee.

EXPENDITURE DETAIL BY MAJOR CATEGORY

FINANCE BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Actual	FY2017-18 Budget	FY2018-19 Budget	Explanation of Significant Changes
	<u>(5.0 FTE)</u>	<u>(5.0 FTE)</u>	<u>(5.0 FTE)</u>	
Salaries and Wages (100)				
Mayor	22,256	24,138	24,645	
City Council	62,252	64,114	64,789	COLA and Merit Increases
Employer Paid Benefits (200)	25,966	26,728	28,853	
Other Purchased Services (500)	404,434	243,016	227,300	Contract for Utah Legislature Coordination Reduced
General Expenses and Supplies (600)	39,292	42,627	38,500	
Total Budgeted Expenditures	<u>554,200</u>	<u>400,623</u>	<u>384,087</u>	

Administrative Services



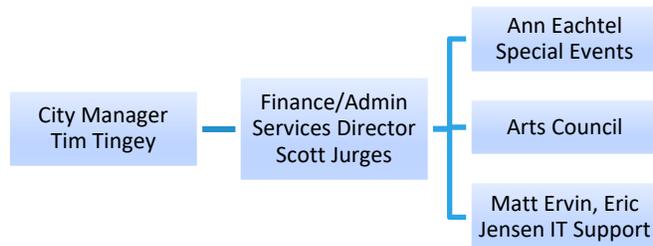
FUND:	General Fund	COST CENTER NUMBER	11-4144
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	4.75
SUB DEPARTMENT	Administrative Offices	BUDGET: FY2018 Adopted	444,886
		FY2018 Amended	550,385
		FY2019 Budget	658,454
DIVISION	Administrative Services	DIRECTOR: Scott Jurges	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.100.010. The administrative services department is supervised by a director appointed by the manager. The administrative services department is divided into the city recorder office, the business licensing division, the human resources division, and the customer and community service division.

PURPOSE

The purpose of the Administrative Services Department is to provide support to the City in a variety of areas. Administrative Services includes the City Arts Council, Events, as well as Risk and Emergency Management. The Department also assists all city employees in the management of their benefits. The IT department staff is also included in the Administrative Service department although the budget expenditures are still included in a separate account.

ORGANIZATION PROFILE



The Administrative Services Department functions with four full time employees and three part time employees.

Administrative Services Responsibilities

- **Finance and Administrative Services Manager** – The department was reorganized in late 2018. The Finance and Administrative Services Manager supervises the Administrative Services Department including all functions listed below.
- **Special Events** – Coordinates, oversees and serves as a resource for the City’s internal and external events. Also acts as a liaison with volunteer committees to the City, Recreation District and School District in using City resources. The Arts Council budget is included with Legislative Committees, but the staff liaison with the Arts Council is in this budget.
- **Risk and Emergency Management** – Risk Management program manages the City’s purchase of insurance to cover potential liabilities including general liability, automobile and other vehicles, unemployment, workers’ compensation and property. The Risk Manager is responsible for handling all claims.

Administrative Services Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
The creation of an accident review committee	Establish an accident review committee with a written policy and regular meeting	Accidents are reviewed by the city manager and department head to determine what action is appropriate to mitigate future accidents of this type.
Reduce E mod over the previous year	Drive down workers compensation rates by improving employee safety.	Employee training focused on safety. The City switched to Workers Comp Fund (WCF) which has provided additional training. Site visits were conducted by WCF and city officials to identify and correct safety concerns.
Increase the quality and quantity of public and private events in the City	Work with all staff to enhance the number of events in the community and increase public participation.	Policies and procedures have been updated to enhance public use of city hall for private events. Butlerville Days has had improvements and service changes to keep the event fresh and inviting.
Enhance efficiencies through processes and programs	Find ways to conserve government resources (including budget), while maintaining high standards of customer care.	Staff has reduced copies and paper use through technology. Several new software systems were implemented in HR to improve customer service, reduce paper waste, and ensure compliance standards.

Current Year Goals and Objectives		
Goal	Objective	Status Update
Update and clarify city policies to employees	Update employee policies and procedures.	Staff is working to evaluate current employee policies to determine their objectivity and effectiveness. Recommendations will be brought to the City Council.
Improve preparation for City events	Complete emergency management plan for events.	Emergency Management Coordinator is working with City staff as well as community partners to evaluate the effectiveness of the current plan.
Improve customer service	Update new employee training to build and maintain a service oriented culture.	Training plans will be developed for all new employees for the purpose of providing information and resources to assist them in their successful transition.
Reduce accidents and associated costs	Reduce EMOD rating through training and Executive Accident Review Committee	The City is working to reduce costs related to insurance loss and workers compensation claims.

FIVE YEAR LOOK AHEAD

1. Continue to reduce EMOD and improve employee safety through training and culture changes.
2. Improve employee hiring process through new software systems, advanced advertising methods, job descriptions, interviewing and on-boarding process.
3. Strengthen the arts committee with diversity on the Board and produce a wide range of community shows and exhibits.
4. Promote and enlarge community events such as Butlerville Days, Bark in the Park and other activities that promote the strengths and individuality of Cottonwood Heights.

FY2017-18 MAJOR ACCOMPLISHMENTS

- The City has modified policies, improved training, and created new methods to reduce work related injuries, reduce workers compensation incidents and "lost time" claims"
- The court contract was renewed with Holladay City which has improved communication, cooperation and levels of service.
- Over \$488,000 in new park projects have been approved through the Tourism, Recreation, Cultural & Convention Advisory Board (TRCC) grant process. These will include 3 new pickleball courts at Butler Park, a restroom expansion at Mountview Park and new shade structures at both facilities.

EXPENDITURE DETAIL BY MAJOR CATEGORY

ADMINISTRATIVE SERVICES BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Actual	FY2017-18 Budget	FY2018-19 Budget	Explanation of Change
	<u>(3.75 FTE)</u>	<u>(3.75 FTE)</u>	<u>(4.75 FTE)</u>	
Salaries and Wages (100)	269,649	271,849	420,411	COLA and Merit Increases Events Coordinator Moved to F/T I/T Employees Moved from Finance
Employer Paid Benefits (200)	116,344	134,647	201,943	
Other Purchased Services (500)	39,342	29,750	29,500	
General Expenses and Supplies (600)	5,707	8,640	6,600	Budget Reduction
Total Budgeted Expenditures	<u>431,042</u>	<u>444,886</u>	<u>658,454</u>	

Legislative Committees & Special Bodies



FUND:	General Fund	COST CENTER NUMBER	11-4112
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
DIVISION	Legislative	BUDGET: FY2018 Adopted	143,000
		FY2018 Amended	166,107
		FY2019 Budget	138,107
SUB-DIVISION	Legislative Committees	DIRECTOR: Tim Tingey	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES: Chapter 2.140 "Standing and Advisory Committees; Volunteers" The intent of this chapter is to encourage citizen involvement and obtain citizen advice and input through the formation of the various advisory committees described in this chapter and providing for volunteerism in the city. The committees and councils authorized by this chapter are in addition to the legislative advisory committees and the administrative advisory committees authorized in sections 2.30.180 and 2.40.070, respectively, of this title.

PURPOSE

The purpose of the Legislative and Special Bodies program is to account for City sponsored special events held each year within the City, as well as special groups, such as Youth City Council, Historical Committee, and the Cottonwood Heights Arts Council.

Legislative Committees Responsibilities

- **Arts Council** - In an effort to further the arts in Cottonwood Heights, the Arts Council has a board of up to 13 volunteers who work with a staff member to host productions, musicals, art and photography shows and other engagements that allow citizens to produce and enjoy a wide variety of experiences in the arts.
- **Events** – Coordinates, oversees and serves as a resource for the City's internal and external events. Also acts as a liaison with volunteer committees to the City, Recreation District and School District in using City resources. Manages the rental and use of City Hall for private and public use, ensures that staff are present during private functions and ensures that the property is maintained by those using it.
- **Historic Committee** – This committee preserves data, photos and written histories of the City and the area before and after incorporation. The committee has five to nine regular members and meets monthly. Members serve staggered three-year terms and must have a demonstrated interest, competence or knowledge in history or historic preservation.
- **Youth Council** – Cottonwood Heights sponsors its Youth City Council in order to provide the youth of our community an opportunity to get involved with the city government and to provide opportunities for service and education.

FY2017-18 MAJOR ACCOMPLISHMENTS

EVENTS

- Enhanced the annual Christmas Tree Lighting Program with a 26' tall tree and switch to light it.
- Won numerous awards with the parade float including the Governor Award at the Days of '47 parade.



ARTS COUNCIL

- Produced the play *Big*.
- Worked to expand the board's responsibilities and efforts to engage the community in Arts Council events.

Historic Committee

- Researched, wrote and printed a history of Cottonwood Heights.

EXPENDITURE DETAIL BY MAJOR CATEGORY

LEGISLATIVE COMMITTEES BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Actual	FY2017-18 Budget	FY2018-19 Budget	Explanation of Change
	<u>(0.0 FTE)</u>	<u>(0.0 FTE)</u>	<u>(0.00 FTE)</u>	
City Events	153,955	107,500	102,300	Budget Reduction
Arts Council	10,160	10,000	13,307	
Community Theater	25,912	10,000	10,000	
Historical Committee	20,767	10,000	7,000	Budget Reduction
Youth City Council	5,493	5,500	5,500	
Total Budgeted Expenditures	<u>216,287</u>	<u>143,000</u>	<u>138,107</u>	



ADMINISTRATIVE OVERHEAD

FUND:	General Fund	COST CENTER NUMBER	11-4161
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
DIVISION	Administrative Overhead	BUDGET: FY2017 Adopted	488,322
		FY2017 Amended	488,322
		FY2018 Budget	423,500



AUTHORITY: Created by City Policy

PURPOSE

The Administrative Overhead department is established for the purpose of monitoring expenditures not related to any specific department but rather are necessary for overall city operations. These expenditures are related to items such as: utilities, insurance, and building maintenance as shown below.

ADMINISTRATIVE OVERHEAD BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Actual	FY2017-18 Budget	FY2018-19 Budget	Explanation of Change
	(0.0 FTE)	(0.0 FTE)	(0.0 FTE)	
Insurance	-	225,000	225,000	
Utilities	-	160,000	120,000	Budgets Reduced Based on Historical Usage
Building Maintenance	-	103,322	78,500	
Total Budgeted Expenditures	-	488,322	423,500	

City Manager



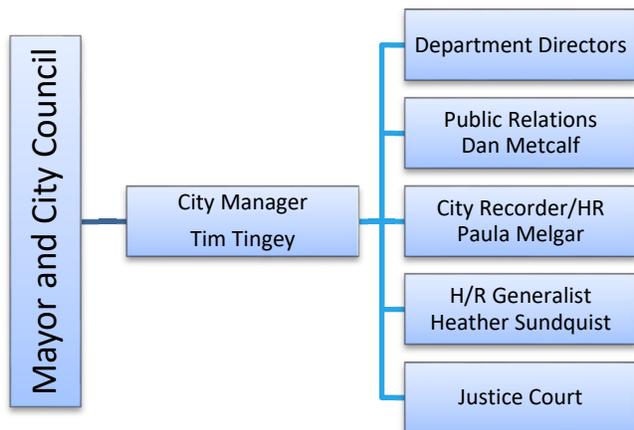
FUND:	General Fund	COST CENTER NUMBER	11-4131
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	4.00
DIVISION	City Manager	BUDGET: FY2018 Adopted	486,371
		FY2018 Amended	497,671
		FY2019 Budget	507,940
		DIRECTOR: Tim Tingey	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES Chapter 2.40. Chapter 2.40.010--The City Manager is the chief executive officer of the city in accordance with UTAH CODE ANN. §10-3-1223, et seq. The administrative powers of the city government are vested in and exercised by the city manager and their subordinates.

PURPOSE

The purpose of the City Manager is to administer the policies adopted by the City Council. The City Manager sets and administers administrative policies and procedures.

ORGANIZATION PROFILE



The City Manager's Office functions with three full-time employees.

- The City Manager manages the Department Directors (Executive Staff) which consists of the Administrative Services Director, Police Chief, Community & Economic Development Director, Finance Director, and the Public Works Director.
- The City Manager's Office includes the City Manager, and the Public Relations Specialist, HR And Benefits Generalists, and the City Recorder/HR Officer.
- The City Manager coordinates operations of the Justice Court with the City of Holladay.

City Manager Responsibilities

- **City Manager** – As a City organized under the Council/Manager form of government, the City Manager is the Chief Executive Officer of the City. The City Manager, under the direction of the City Council, manages all day-to-day operations of the City.
- **City Recorder/HR** – The City Recorder serves as the clerk of the City Council, attends all Council meetings, and keeps records of those meetings. The City Recorder is also responsible for the recording, filing, and safekeeping of all City records and responds to requests made under the "Government Records Access Management Act" (GRAMA).

This position also acts as the Human Resources Officer for the City. These duties include: recruiting, certification, hiring, and maintenance of all City personnel records. The Human Resource Officer also acts as the Equal Employment Opportunity (EEO) officer.

HR and Benefits Generalist – This individual is responsible for all benefits, risk management claims, workers comp claims. This position also ensures that vehicles and city property are correctly insured, and maintains Occupational Safety and Health (OSHA) reporting logs.

- **Public Relations** – The Public Relations Officer is responsible to monitor information coming from the City or reported about the City. Public Relations provides accurate and timely information to the public and news organizations through a monthly newsletter and social media. This position works with news agencies to provide information and access to City communications. The Public Relations Officer also acts as the City's Public Information Officer (PIO).

City Manager Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Continue to upgrade our transportation infrastructure	The City's transportation infrastructure is in need of improvement and attention. The City will look for opportunities to make improvements to the infrastructure utilizing grants, which minimizes the impact on our General Fund.	Complete the Fort Union Boulevard/Highland Drive intersection project on time and within budget. The City will also undergo a pavement condition analysis with the goal of developing a long-term pavement preservation plan. These projects are assisted through grants from Salt Lake County.
Complete final phase of the Canyon Centre project	Move forward with all necessary development agreements in order to begin the project.	Commence construction on the project beginning with public parking. This project will move forward with very limited short and long term financial risk to the City and the CDRA.

Current Year Goals and Objectives		
Goal	Objective	Milestones
Website Modifications	Establish an internal committee to update and enhance the City's website;	Consultant selected in January with finalized product and changes completed in June
Budget Process	Implement a collaborative and committee based budget process with input from Mayor Peterson and the City Council;	Establish Committee by the first of the year with regular meetings occurring until the budget is adopted
Capital Improvement Plan	Provide a more formal capital improvement plan to assist in budget processes;	Begin working with the Executive Staff in January with a five-year capital project list prioritized by March, 2019
Establish Code Enforcement Collaboration Committee	Implement a collaborative process to assess code enforcement efforts of the City;	Organize and conduct the first meeting in January 2019 with regular monthly meetings occurring throughout the year.
Committee Formulation	Establish internal committees with members of the City Council participating. The committees will be based around the following topics: <ul style="list-style-type: none"> • Benefits and Compensation • Budget and Capital Improvement • Sustainability 	Establish the committees in January, 2019 and hold regular meetings with defined goals and objectives within the first three months.

Current Year Goals and Objectives		
Personnel Committee	Establish and internal committee to review any requests for grade, compensation or job description modifications.	Organize the committee in January, 2019 and hold meetings as needed when requests move forward.
Management Training	Provide training on customer service, personnel management, sexual harassment, diversity and other applicable topics.	Provide six trainings beginning in January, 2019

FY2017-18 MAJOR ACCOMPLISHMENTS

- The Canyon Centre broke ground and is underway with the underground parking structure. The office, hotel, restaurant and retail space construction will begin in 2019.
- Software upgrades were made to the HR and job application process to improve customer satisfaction and staff efficiency.

EXPENDITURE DETAIL BY MAJOR CATEGORY

CITY MANAGER BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Actual	FY2017-18 Budget	FY2018-19 Budget	Explanation of Change
	<u>(3.0 FTE)</u>	<u>(3.0 FTE)</u>	<u>(4.0 FTE)</u>	
Salaries and Wages (100)	297,859	280,109	303,900	COLA and Merit
Employer Paid Benefits (200)	106,852	115,256	124,075	
Other Purchased Services (500)	320,538	32,055	34,500	
General Expenses and Supplies (600)	63,038	58,951	45,465	Budget Reductions
Total Budgeted Expenditures	<u>788,287</u>	<u>486,371</u>	<u>507,940</u>	

Finance



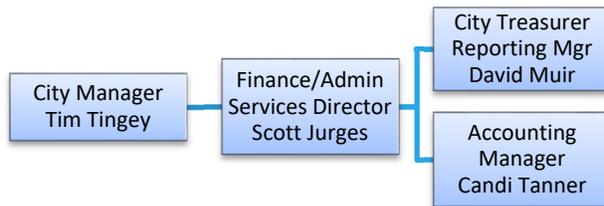
FUND:	General Fund	COST CENTER NUMBER	11-4141
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	2.00
DIVISION	Finance	BUDGET: FY2018 Adopted	639,455
		FY2018 Amended	476,155
		FY2019 Budget	255,299
		DIRECTOR: Scott Jurges	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES Chapter 2.80.010 Finance Department. In all cases where the duty is not expressly charged to any other department or office, it is the duty of the finance department to act to promote, secure, and preserve the financial and property interests of the city; to supervise financial activities; to advise the City Manager on fiscal policy; and to make interim and annual financial reports as requested by the City Manager.

PURPOSE

The purpose of the Finance Department is to promote, secure, and preserve the financial and property interests of the City; to supervise financial activities; to advise the City Manager on fiscal policy; and to make interim and annual financial reports as requested by the City Manager, and to prepare the annual budget.

ORGANIZATION PROFILE



The Finance Office functions with five-full time employees and two part-time employees.

Finance Department Responsibilities

- **Accounting** – The Finance department is responsible to maintain the general ledger for each fund of the City and all related subsidiary records. The department also prepares payroll and administer the City’s accounts payable in accordance with the Uniform Fiscal Procedures Act for Utah Cities, UTAH CODE ANN. §10-6-101, et seq as well as City policies.
- **Financial Reporting** – Financial reporting includes preparing the City’s Comprehensive Annual Financial Report (CAFR) according to Generally Accepted Accounting Principles (GAAP) and Utah State Law. This function is also responsible to post all of the City’s financial transactions to the State’s transparent.utah.gov website.
- **Purchasing** – The Administrative Services and Finance Director acts as the Procurement Officer to encourage uniform bidding, maintain full and open competition, and establish procedures aimed to procure the highest quality goods and services at the least expense to the City.
- **Treasury Management** – The City Treasurer is a statutory position appointed by the City Manager with the advice and consent of the City Council. The Treasurer’s responsibilities include: monitoring cashiering functions, custodial supervision of all City funds, acting as signatory on cash disbursements to vendors and employees, and overseeing the billing and collections for services provided on accounts receivable.
- **Budgeting** – The Administrative Services and Finance Director is also appointed by the City Manager with the advice and consent of the City Council and functions as the City’s Budget Officer. These duties primarily consist of preparing the City’s annual budget consistent with State law, City budget guidelines, and specific parameters established by the City Council.

Finance Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Plan and Prepare for Cottonwood Height's financial future	Use the five-year projections to develop longer-term financial goals and objectives.	As part of next year's budget process, engage the Council in a discussion related to the establishment of long-term financial goals and parameters related to revenue and expenditures. Working towards a more complete, written five-year plan.
Improve Efficiencies Through Technology	Evaluate software to determine if its acquisition will improve accuracy or save time and resources.	The City is currently evaluating an upgrade in financial software. In the first half of fiscal 2018, a decision can be made on whether the enhancements of the new version are worth the increased cost.
Improve Financial Reporting	Financial information is more valuable when it is received on a timely basis.	Substantially complete the City's CAFR by the Thanksgiving holiday.
Improve Department Budget Participation	Provide timely budget information to assist departments in managing their budgets.	Beginning early FY2018, departments have been given more frequent and more detailed reports to assist them in the management of their budgets.
Improve financial management of capital projects	Create comprehensive summary report for each major capital project.	Accounting for capital projects has improved. The next step is to produce a report

Current Year Goals and Objectives		
Goal	Objective	Milestones
Improve Caselle budget reporting software with system upgrade	Implement the new system software and service to the staff.	The new Caselle software system will be downloaded and used by finance and other staff including timekeeping system.
Enhance budget process with committees and greater transparency	To make substantial improvements to the budget preparation process and establish a benefits and compensation committee.	The benefits and compensation committees will recommend budget improvements to the city manager for consideration. The budget layout and time to prepare it will be improved and be lengthened.

FY2017-18 MAJOR ACCOMPLISHMENTS

- Recipient for 11 consecutive years of the Distinguished Budget Presentation Award from the Government Finance Officers Association for excellence in budgeting.
- Prepared and completed the first Truth In Taxation process in the history of Cottonwood Heights since incorporation.
- Refined several areas of the budget to improve transparency and discover new efficiencies and savings of over \$400,000.

EXPENDITURE DETAIL BY MAJOR CATEGORY

FINANCE BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Actual	FY2017-18 Budget	FY2018-19 Budget	Explanation of Change
	<u>(6.25 FTE)</u>	<u>(6.25 FTE)</u>	<u>(2.00 FTE)</u>	
Salaries and Wages (100)	403,938	438,598	173,995	COLA and Merit I/T Employees Moved to Admin Services
Employer Paid Benefits (200)	182,821	186,610	66,929	Cashier Employees Moved to Community Development
Other Purchased Services (500)	12,282	11,275	12,000	
General Expenses and Supplies (600)	3,220	2,972	2,375	
Total Budgeted Expenditures	<u>602,261</u>	<u>639,455</u>	<u>255,299</u>	

**Information
Technology**



FUND:	General Fund	COST CENTER NUMBER	11-4151
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
DIVISION	Administrative Services and Finance	BUDGET: FY2018 Adopted	137,100
		FY2018 Amended	137,100
		FY2019 Budget	250,128
SUBDIVISION	Information Technology	DIRECTOR: Scott Jurges	

AUTHORITY: Information Technology is authorized by annual appropriation of resources adopted by the City Council.

PURPOSE

The purpose of Information Technology is to account for the software, hardware and associated non-personnel costs relating to the purchase, usability and support of:

- Data storage
- Servers
- Desktops/laptops
- Software licensing
- VECC Co-location/Disaster recovery

Personnel costs associated with delivering IT services are found in the Administrative Services Budget beginning on page 42.

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY2014-2015 Actual	FY2015-2016 Actual	FY2016-2017 Actual	FY2017-2018 Estimate	FY2018-2019 Estimate
Computer Workstations/laptops supported	36	37	56	55	60
Public Safety In-vehicle laptops supported	61	63	107	105	110
Servers supported, including virtual servers	28	28	30	30	30

FY2017-18 MAJOR ACCOMPLISHMENTS

- Upgraded all police laptops to new Toughbook computers for greater reliability.
- Implemented new I/T Help Desk procedures (including software) to better respond to employees I/T needs.
- Secured new Casselle cloud based software system that will handle finance and time keeping.
- Installed Office 365 software that is cloud based and permits access from computer, phones and other devices. This upgrade has enhanced service reliability and access to staff.
- Transitioning from our current police management software to a new system. This project involves not only software but hardware as well. This project is coordinated throughout Salt Lake Valley and will be ongoing for the next year or two.

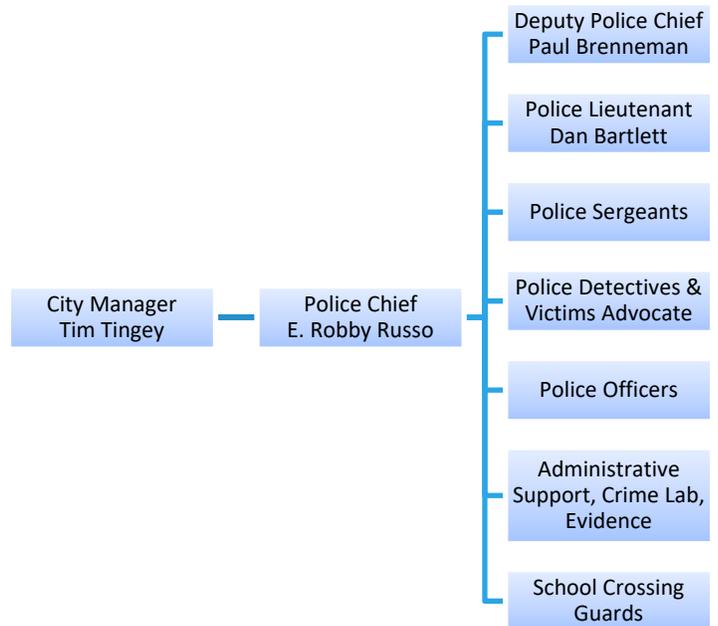
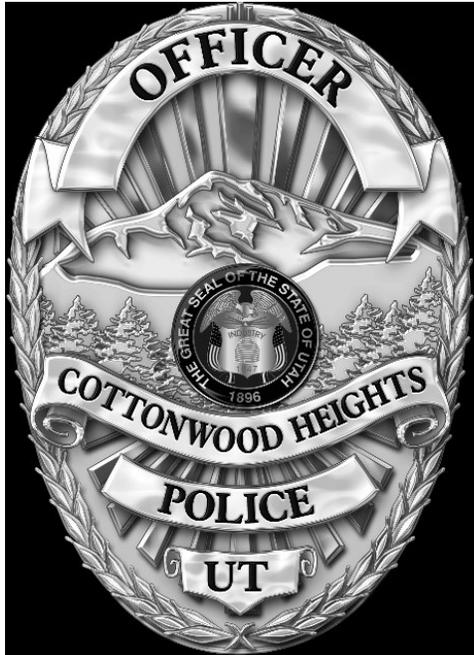
EXPENDITURE DETAIL BY MAJOR CATEGORY

INFORMATION TECHNOLOGY BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Actual	FY2017-18 Budget	FY2018-19 Budget	Explanation of Change
	<u>(0.0 FTE)</u>	<u>(0.0 FTE)</u>	<u>(0.0 FTE)</u>	
Salaries and Wages (100)	-	-	-	
Employer Paid Benefits (200)	-	-	-	
Other Purchased Services (500)	43,621	44,600	44,000	Additional Funding for Licensing Requirements and Hardware Replacement
General Expenses and Supplies (600)	94,619	92,500	206,128	
Total Budgeted Expenditures	<u>138,240</u>	<u>137,100</u>	<u>250,128</u>	

Police

ORGANIZATION PROFILE

- The Police Department functions with 44 full-time employees, one part-time officer, unpaid volunteers, in addition to 16 part time school crossing guards.



FUND:	General Fund	COST CENTER NUMBER	11-4211
DEPARTMENT:	Public Safety	FULL TIME EQUIVALENT	48.98
DIVISION	Police	BUDGET: FY2018 Adopted	5,936,448
		FY2018 Amended	5,726,792
		FY2019 Budget	5,723,622
		DIRECTOR: Robby Russo	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES Chapter 2.130.010: there is established the Cottonwood Heights Police Department, and the position of chief of police, who shall serve as the Department Director, be the appointing power and be responsible for the administration of the department. The Chief of Police shall have command over all of the officers, members and employees of the Police Department. The Chief of Police shall report to and be subject to supervision by the City Manager.

Police Department Functions

- **Administration** – Oversees all department functions including: budgeting, personnel management, resource management, and facilities management. Interacts with city, local, county, state, and federal agencies on a continuing basis. Directly supervises divisions or units within the department.
- **Patrol** – Provides 24-hour emergency response to critical incidents in order to establish and maintain the safety of the public. Responsible for first response to calls for service from members of the community. Conducts follow-up investigations for misdemeanor crimes. Engages in proactive investigations and traffic enforcement. Responds to frequent requests to provide or attend community-oriented policing activities.
- **Investigations** – Responsible for the investigation and case management of felony level crimes. Supports patrol investigations by providing advanced and specialized investigative techniques, equipment and other resources. Supports patrol activities by providing additional personnel resources. Participates and coordinates multijurisdictional investigations with local, county, state and federal law enforcement agencies.
- **School Resource** – Provides for two full-time, specially trained police officers to be assigned to public schools within the boundaries of the City. One officer is assigned full time to the local high school, provides police services and teaches an “Intro to Law Enforcement” class. The second officer splits time, among one middle school and five elementary schools. The officer provides police services and teaches DARE-based curriculum to fifth through eighth graders.
- **Records and Evidence** – Processes, maintains and distributes departmental records. Responsible for the receipt, storage and disposal of items of evidence. Provides monthly statistical reports to the City Council. Provides scheduling support of Community Oriented Policing (COP)-related assignments.
- **Forensics** – The City’s forensics team provides resources and support to the patrol as well as the investigations divisions. They perform as a crime lab by responding to crime scenes and processing items of evidence. The lab analyzes items collected as part of ongoing investigations and provides expert testimony in court.
- **Victim Advocate** – Provides service to victims of violent crime, primarily domestic violence. Assists victims in their navigation of the criminal justice system. Provides assistance and speaks on behalf of victims in court. Provides safety planning and assists victims in obtaining protective orders. Provides needed emergency housing as well as assists victims with accessing funds through Crime Victims Reparation program.
- **Animal Control/Code Enforcement** – Responds to calls for service regarding complaints and issues with domestic animals and wildlife. Conducts proactive enforcement of animal related statutes. Responds to complaints regarding City code violations and concerns. Assists patrol in reactionary and proactive parking enforcement issues.
- **Crossing Guards** – Provides daily oversight and assistance for middle school and elementary-aged students as they cross identified roadways.

Purpose and Mission

Our Highest Priority is the Protection of Human Life. There is no more important priority to the Cottonwood Heights Police Department than protection of human life. This belief is reflected in every aspect of police conduct. Our highest priority will always be the protection of human life. In violent situations, we are committed in using all reasonable means to prevent injury to the public.

We Believe that while Crime Prevention is our Principal Goal, we should Vigorously Pursue those who Commit Serious Crimes. The Department's primary focus must be crime prevention. However, when crimes do occur, the Department must react with vigorous law enforcement, moving aggressively toward arrest and prosecution of the perpetrator. Vigorous law enforcement is an important deterrent to serious crime.

We Treat Members of the Public with Respect and Dignity. We Maintain the Highest Levels of Integrity and Professionalism in all Actions. We will treat all those we serve in a compassionate, sensitive, courteous and professional manner, regardless of sex, race, lifestyle or reason for police contact. The integrity of the Department must not be compromised. There can be no question or suspicion among the citizenry regarding Department ethics. Professionalism requires impeccable conduct, careful protection of all citizens' rights and the maintenance of high levels of accountability from all members of the Department.

Mission, Values, & Law Enforcement Code of Ethics. Our responsibility to our community is to protect life and property, prevent crime, and resolve problems. Each member of the organization is responsible for establishing the direction of the department and communicating the vision at every level of the organization.



The purpose of the police service is to uphold the law fairly and firmly; to prevent crime; to pursue and bring to justice those who break the law; to keep the peace; to protect, help and reassure the community; and to be seen to do this with integrity, common sense and sound judgement.

Police Department Values

- **Honesty.** We will be reputable, adhering to truthfulness and being free from deceit.
- **Integrity.** We will lead by example, being incorruptible and doing the right thing regardless of the pressures or personal risk we face.
- **Problem Solving.** We are committed to the PROBLEM-SOLVING process and let FACTS, not emotions, drive decisions. When making decisions, we are receptive to the input of members of the community.
- **Respect.** We hold inviolable the constitutional rights of every person.

Workload

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2014-2015 Actual	FY 2015-2016 Actual	FY 2016-2017 Actual	FY 2017-2018 Actual
Part I Person Crimes	187	185	144	189
Property Crimes	860	953	894	868
Calls for Services	18,107	18,210	18,000	19,041
Adult Arrests	1,228	1,238	1,200	1318
Juvenile Arrests	159	151	150	140
DUI Arrests	166	152	150	168
Accidents w/injuries	133	115	100	111
Accidents w/o injuries	472	614	509	585
Dollar Value of Property Recovered	\$3,314	\$1,637	\$1,500	\$1,522



PERCENT OF CRIMES CLEARED BY ARREST

Crime	National Average 2016	Cottonwood Heights 2016-2017	Cottonwood Heights 2017-2018
Criminal Homicide/Manslaughter	59.4%	100.0%	100.0%
Rape	36.5%	100.0%	63%
Robbery	29.6%	62.5%	33%
Aggravated Assault	53.3%	67.0%	67%
Burglary	13.1%	7%	14%
Larceny-Theft	20.4%	22.3%	23%

Public Safety Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Enhance Fiscal Responsibility	Evaluate cost structures to determine where money could be saved from each department.	For the ninth consecutive year, the police department has kept spending under the allocated budget. Last FY the Police Department was 9.2% under budget. The Police Department cut \$350,000.00 in efficiencies for FY 2018-19.
Improve Officers' Training and Ability to Respond to Citizens' Needs	Improve service to the community through training officers to handle difficult issues related to mental illness and community relations.	The police department held quarterly training on using Crisis Intervention Teams (CIT) to assist those suffering from mental illness as well as the use of Mobile Crisis Outreach Teams (MCOT) for psychiatric patients and comprehension judgment training. We have instituted new monthly trainings on policy and procedure two tests a month to train and keep officers skilled in law and policy. We are instituting a new procedure for dealing with suicidal subjects to better train our guys and limit liability for officers' response or lack thereof
Promote Public Safety	Expand <i>Neighborhood Watch Program</i> to include civilian area commanders and recruit new block captains to expand the program.	Two additional Neighborhood Watch Coordinators (Ted Boyer and Jim Jones) have expanded and recruited new members to the Neighborhood Watch Program. The City also started the process of confirming and mapping active neighborhood watch groups and using Social Media to disperse information. The Department attends neighborhood watch meetings, hosts crime prevention BBQ's, special events throughout the city.
Develop Good Community Relations	Partner with other City departments to improve and deliver City services and improve response times through the use of available technology.	Chief Russo is the Chair of the Valley Chief's association and served on the Salt Lake County Criminal Justice Advisory Committee. Response times for Priority 1 calls are significantly lower than local and national averages at around 4 minutes. Priority 2 and 3 response times are down compared to previous years. The Police Department partners with our Code Officers, Planners and Public Works to resolve neighborhood quality of life issues. We have five trained members of the Valley Major Collision Reconstruction Task Force within the department. The Police Department Partners with NCMEC, the FBI and Utah AG's in the missing or abducted child response team.
Improve Service to the Community	Establish Officer Involved Critical Incident Response Teams to investigate police officer use of force in a transparent manner.	Cottonwood Heights signed an inter-local agreement to be involved in a valley-wide officer involved critical incident protocol and investigative unit. CHPD has two investigators assigned to the task force. Our body camera system is fully implemented and has reduced the number of complaints against officers and swayed public opinion in serious community events.

Public Safety Goals and Objectives

Current Year Goals and Objectives		
Goal	Objective	Milestones
Continue to Improve Community Relations	Work closely with the Cottonwood Heights community to strengthen relationships and foster trust.	<ul style="list-style-type: none"> Expand Neighborhood Watch Program to the entire City. Increase diversity within the Department. The Department is actively recruiting and retaining racial and cultural minority employees as well as female employees. The Police Department produced a Lip Sync video to join a national trend to humanize officers. Cottonwood Heights Police Department strives for diversity and has successfully recruited skilled qualified minority officers. We have strengthened our relationship with local media and social media providers.
Migrate current Spillman technologies to new Hexagon RMS and CAD platform	The City's emergency (911) response is done in association with other agencies in Salt Lake Valley through an interlocal agency known as Valley Emergency Communications Center (VECC). VECC is in the process of replacing its current policing software (Spillman) with a new program (Hexagon). This migration is a significant process and will take a great deal of time and effort during the upcoming fiscal year.	<ul style="list-style-type: none"> The City is coordinating with VECC in the implementation of this platform with a target date of April 2018. CHPD will be responsible to configure ports and servers to integrate with both VECC and Salt Lake City. Chief Russo is part of the implementation team to integrate the existing Spillman system to a Valley wide platform.
Improve Service to the Community	Become more involved in alternative use of force training. Continue de-escalation training and lethal force alternatives, including ground tactics.	<ul style="list-style-type: none"> CIT Training for Officers Ground Tactics Verbal Judo Training
Reorganize Police Command Structure	Evaluate cost structures to determine where money could be saved in Police Administration.	<ul style="list-style-type: none"> Eliminated one lieutenant FTE. Decreased one entry-level FTE. Upgrade sergeant to Master Sergeant



Accomplishments and Outlook

FY2017-18 MAJOR ACCOMPLISHMENTS

- Currently sponsoring three new officers enrolled at Police Officers Standards and Training (POST).
- Improved emergency management plans and broadened our relationship with local religious and civic leaders. Expanded our Taser Body Worn Camera system to include members assigned to detectives. CHPD was the first police departments in Utah to establish a Narcan opiate overdose program, which has evolved into youth suicide prevention and anti-gun violence partnerships.
- Continue outreach using the Citizens Academy model. Completed testing of all Sexual Assault kits uploading data in CODAS a national database.
- Training with UFA which provides greater safety for any active shooter incident we encounter.

FIVE-YEAR LOOK AHEAD

- Establish alliances with Behavioral Science Professionals to provide resources to officers and their families. Make the Employee's Assistance Program more accessible to improve employee wellness.
- Establish career paths for civilian and sworn professionals. Continue to promote relationships with federal agencies for mutually beneficial enforcement efforts. Assign a Task Force Officer to DEA or FBI.
- Revitalize our Zero Fatalities Program. Cottonwood Heights has one of the lowest injury/death rates from impaired driving in the nation. We will continue to educate and enforce law related to impaired driving.



Focus on bicycle safety to include education and enforcement of bicycle safety laws related to pedestrian and bicycle rider safety. Understanding policies and procedures are the parameters by which law enforcement operates, the Department continually reviews, updates, and implements these documents to not only comply with mandates and laws, but to better serve the needs of our community

- Develop a redundant Crime Scene Unit Specialist and implement safer evidence storage and testing.
- Prevent and control widely recognized theft issues in retail big-box store area.
- Continue training to protect constitutional guarantees.
- Facilitate the efficient movement of people and vehicles within the City.
- Create and maintain a feeling of security in the community, develop and implement strategies and programs which enhance delivery of police service in the community.
- Evaluate the need and benefits of an additional victim advocate.

ORDINANCE ENFORCEMENT

ORGANIZATION PROFILE

The Ordinance Officer investigates ordinance violation complaints on a wide range of land use and operation ordinances as well as property maintenance matters. Code violations are brought to the property owner or tenant’s attention and a reasonable time for correction is established. As a last resort, or for repeated code violations, violations for fines and appearance in the local housing/ordinance hearings are issued. The Ordinance Officer coordinates with the Health Department inspectors and makes initial investigation of health violation complaints. Ordinance Enforcement functions with two full-time employees.



FUND:	General Fund	COST CENTER NUMBER	11-4256
DEPARTMENT:	Public Safety	FULL TIME EQUIVALENT	2.00
DIVISION	Police	BUDGET: FY2018 Adopted	174,816
		FY2018 Amended	170,215
		FY2019 Budget	175,631
SUB-DIVISION	Ordinance Enforcement	DIRECTOR: Robby Russo	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES Chapter 2.130.050. The Ordinance Enforcement Division is supervised by the Police Chief.

Purpose and Mission

- Code Enforcement is the primary contact for land use complaints. The department enforces city health, safety codes and ordinances. Code Enforcement helps the public understand their rights and obligations and work closely with other government agencies to promote community goals; and acts as a liaison with community members on programs and policies to ensure stable improvement to quality of life and neighborhoods.
- Enforces animal control ordinances and provides animal control pickup service.
- Administers the City’s animal licensing program.
- Promotes responsible ownership of domestic animals through adherence to city ordinances. These duties include: animal impounding; owner noticing and redemption; disposition of unclaimed or infected animals; confinement and muzzling of certain animals; and rabies control and notices vaccinations. The department values its “No Kill” program. Last year, every healthy pet was placed in a home.
- Conducts publicity programs to acquaint the public with the laws and regulations dealing with animal ownership and control.

WORKLOAD INDICATORS

Service	FY 2015-2016 Actual	FY 2016-2017 Actual	FY 2017-2018 Actual	FY 2018-2019 Estimate
Animal Involved Calls for Service	932	850	860	850
Ordinance Violation Citations Issued	15	10	17	20
Impounded Cats and Dogs	118	85	96	90
Impounded Animals Euthanized	2	0	3	2
Code Enforcement Cases	833	700	700	700

FY2017-18 MAJOR ACCOMPLISHMENTS

- Reduction in the number of vehicles parked on the roadway during snow removal which inhibit plows.
- Continue “No Kill” shelter program.
- Recovery of pets safer and more convenient by using CHPD temporary kennel.
- Replaced Animal Control vehicles.
- Zero tolerance program towards unlawful fireworks discharge resulted in no property damage or personal injury within the City.



FIVE-YEAR LOOK AHEAD

- Improve licensing by allowing owners to register pets online.
- Develop database to be able to quickly text owners when their pet is found.
- Improve city website to better receive and track complaints received by citizens.
- Only euthanize sick or severely injured animals. Add third FTE to insure coverage after hours and on weekends.
- Expand City’s emergency response for animals program.

BUDGET BY CATEGORY

POLICE AND ORDINANCE ENFORCEMENT BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Actual	FY2017-18 Budget	FY2018-19 Budget	Explanation of Changes
	<u>(52.98 FTE)</u>	<u>(52.98 FTE)</u>	<u>(50.98 FTE)</u>	
Salaries and Wages (100)	3,251,885	3,343,249	3,176,121	COLA and Merit Increases Eliminate 2 Positions
Employer Paid Benefits (200)	1,691,366	1,860,699	1,857,622	
Other Purchased Services (500)	420,489	463,721	426,915	Budget Reductions
General Expenses and Supplies (600)	416,460	443,595	438,595	
Total Budgeted Expenditures	<u>5,780,200</u>	<u>6,111,264</u>	<u>5,899,253</u>	

BUDGET BY FUNCTION

POLICE AND ORDINANCE ENFORCEMENT BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2017-18 Budget	FY2018-19 Budget
Patrol	4,067,394	3,918,072
Investigations	984,445	1,001,658
School Resource	206,427	177,939
Records/Evidence	247,960	234,442
Forensics	149,772	141,795
Victim Advocate	87,401	85,721
Animal/Ordinance Enforcement	220,957	209,028
Crossing Guards	146,908	130,598
Total Budgeted Expenditures	<u>6,111,264</u>	<u>5,899,253</u>

Planning and Zoning Department



FUND:	General Fund	COST CENTER NUMBER	11-4611
DEPARTMENT:	Community and Economic Development	FULL TIME EQUIVALENT	6.25
DIVISION	Planning	BUDGET: FY2018 Adopted	486,448
		FY2018 Amended	544,948
		FY2019 Budget	520,204
		DIRECTOR: Mike Johnson	

AUTHORITY

COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.60.010: Duties of community development director/planning director.

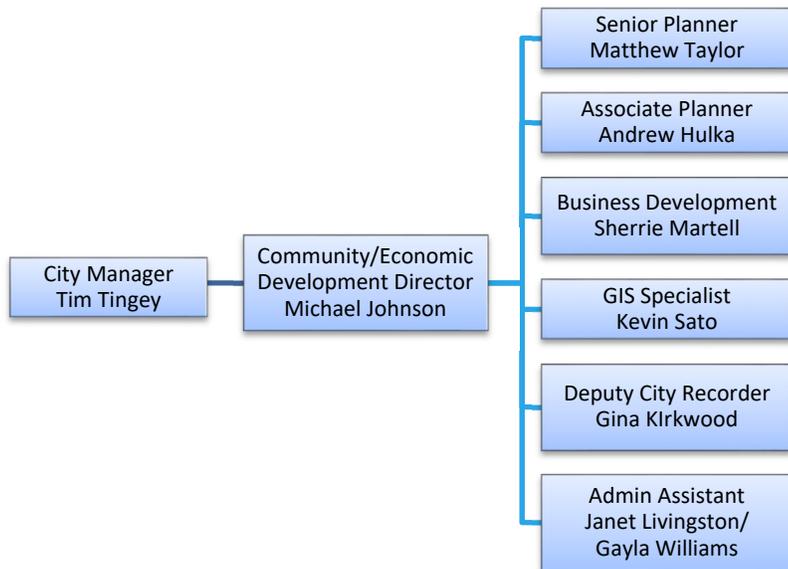
In all cases where the duty is not expressly charged to any other department or office, it is the duty of the director of the city’s community development department to:

- A. Plan, promote, and coordinate all activities affecting community development;
- B. Speak on behalf of the department concerning the public issues in the community over which the department has jurisdiction or advisory responsibility;
- C. Establish overall work priorities and allocate work among the staff and divisions within the department;
- D. Review the work of all divisions and make the final decisions for the department;
- E. Coordinate departmental activities with other departments; and
- F. Perform all such related duties and such others as may be imposed by statute, by ordinance, or by the city manager.

PURPOSE

The purpose of the planning division is to provide for the City long range planning, current planning, overseeing city building inspection, and administer the policies adopted by the City Council.

ORGANIZATION PROFILE



Community and Economic Development functions with five full-time employees, three part-time employees and two interns. The department is divided into two divisions: Planning and Economic Development. The Planning divisions manages city building codes an ordinances and assists the development community to follow those guidelines. The Economic Development division includes business licensing as well as a deputy recorder who assists the Planning Commission. Plan review and building inspection is contracted to a third party, but is managed by the Community and Economic Development Department

Community Development Functions

- **Planning** — The Planning division provides services which guide the City's long-range and current planning, as well as development in an orderly manner to maintain a balance between quality of life, environment and the economic stability of the City. This is accomplished by applying the city's general plan and zoning regulations to city growth. The Department also assists in the development of the Capital Facilities Plan and the adoption of any related impact fees and standards.
- **Geographic Information Systems** – Geographic Information Systems (GIS) manages, shares and analyzes information about locations through Specialized Mapping Technology. This information increases transparency, improves many City technology applications and provides critical data to decision makers and the public. Providing city departments and citizens with GIS support and technology.
- **Building** — The responsibility of the Building Department is to review all construction documents for compliance with the current Building Code, and to issue necessary permits. It is also the responsibility of the Building Department to monitor all projects while under construction, perform a final inspection, and issue a Certificate of Occupancy.

Workload and Accomplishments

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

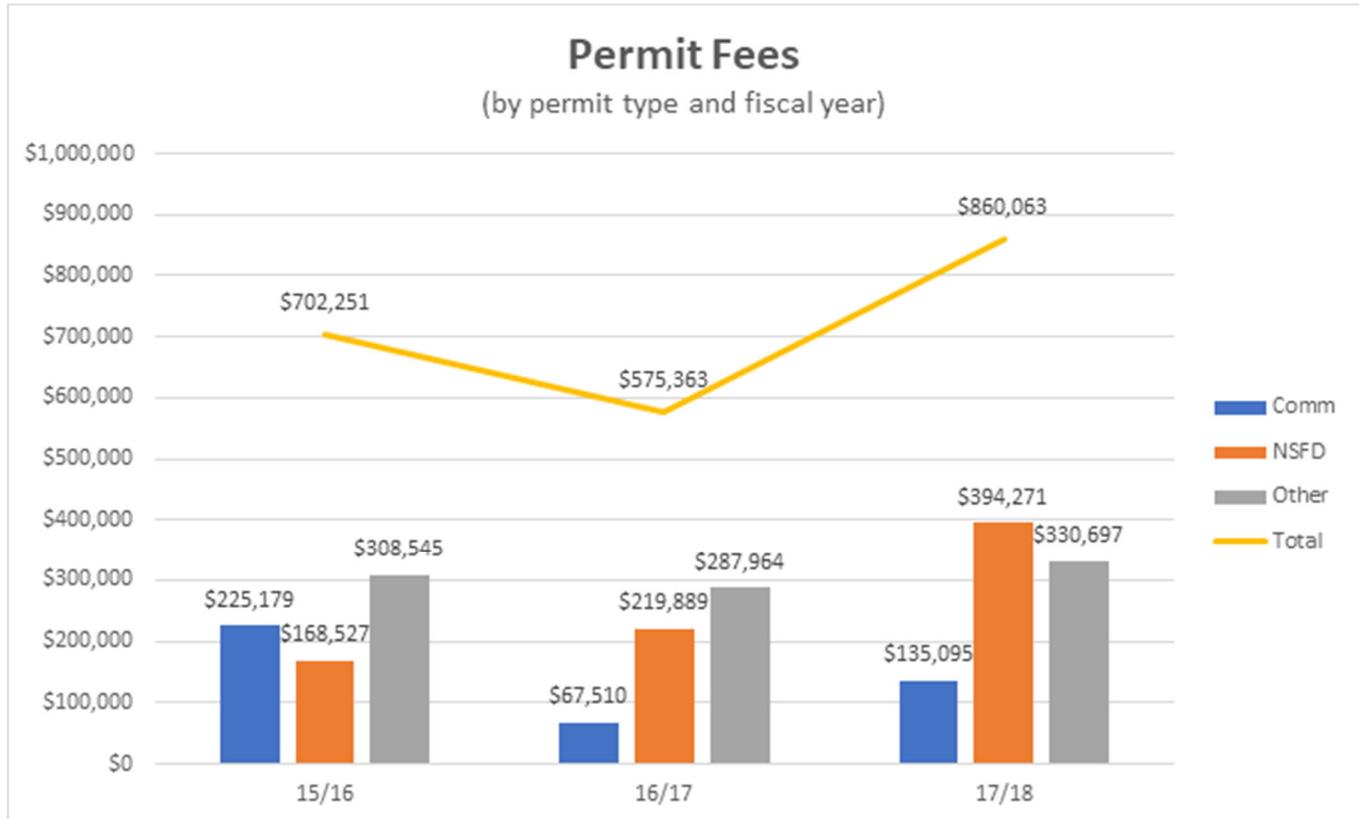
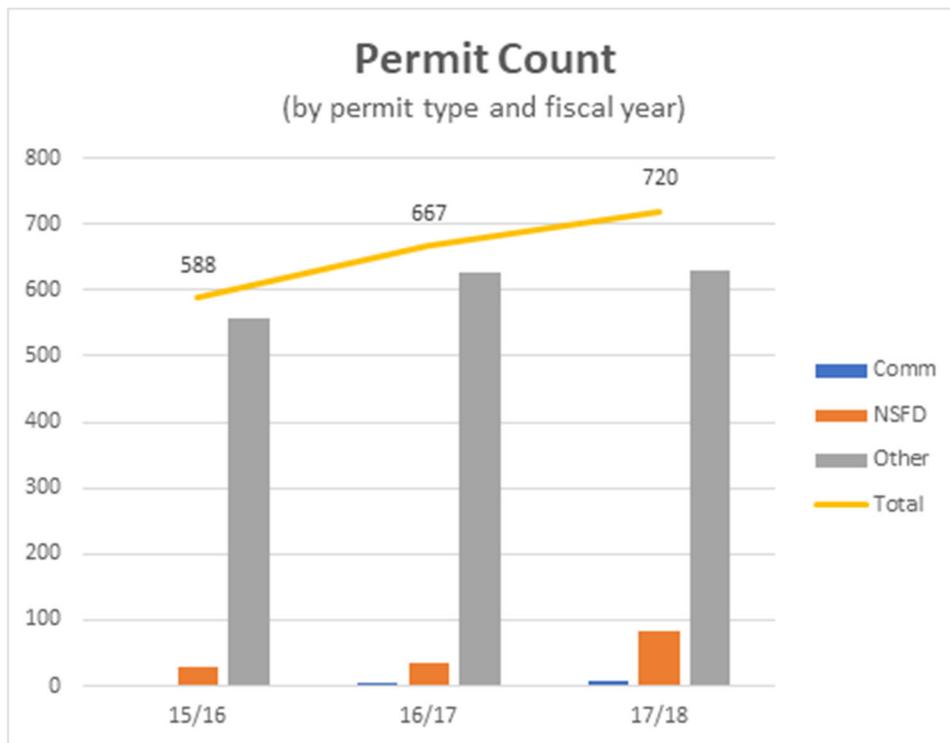
Land Use Applications

FY 2017-2018 Land Use Applications & Status				
Type	Approving Body	Approved	Pending	Denied
Expansion of Non-complying structure	Board of Adjustment	3		
Variance	Board of Adjustment	2		
Variance	Appeals Hearing Officer	2		
Appeal	Appeals Hearing Officer	1		
Conditional Use Permit	Planning Commission	4		1
Minor Conditional Use	Admin. Hearing Officer	13		
General Plan Amendment	Mayor & Council	1	1	
Lot Line Adjustments	Staff	6		
Lot Consolidation	Planning Commission	4		
PDD	Mayor & Council		1	
Site Plan Approval	ARC	2		
Subdivisions	Planning Commission	4		
Minor Subdivisions	Staff		1	
Wireless Facilities	Staff	5		
Zone Map Amendment	Mayor & Council	2	1	
Zone Text Amendment	Mayor & Council	5	2	
Zone Verification Letters	Staff	6		

Notable Land Use Projects / Accomplishments

- Wasatch Boulevard Master Plan: Received WFRC Grant and completed study. The master plan document is pending approval;
- Began work on a Parks, Trails, & Open Space Master Plan. Two public open houses were held. A draft plan is in progress;
- Department staff was appointed to support the Parks, Trails, & Open Space Committee;
- City-initiated ordinances:
 - Revised Subdivision Ordinance
 - Small-Cell Wireless Facilities
 - Accessory Dwelling Units
 - Public Facilities Electronic Display Signs
- Appointed an Appeals Hearing Officer to replace the Board of Adjustment;

Building Permits



Notable Building Department Accomplishments

- Permit Summary
 - Total Permits to date: 720
 - New residential: 82
 - New commercial: 9
 - Other: 629
- Notable Projects
 - Giverny Subdivision construction underway
 - Issuance of building permit for Canyon Centre parking structure
 - Other notable commercial permits: Children’s Academy, Cottonwood Dental, Felt Dental, Saola Restaurant, Farmer’s Insurance, The Gear Room
- Permitting Statistics
 - 11% permit volume increase over previous fiscal year
 - Total permit valuation: \$74.1 million (29% rate of increase over past three years)
 - 16% increase in permit fees collected over previous year (\$860,063)
 - Permits issued for new residences has tripled since FY 15-16

Community Dev. Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Plan and Prepare the Wasatch Boulevard Master Plan	Develop Area Plan that creates a future vision for the Wasatch Boulevard corridor which the City can use to develop future plans and policies, allocate budget, and seek funding opportunities	The plan was funded by a grant of \$85,000 awarded by the Wasatch Front Regional Council, and the study is well underway, with formal adoption projected to take place in Fall 2018.
Continue revising Cottonwood Heights City Code.	Categorize needs and draft proposed changes for consideration by Planning Commission and City Council.	<ul style="list-style-type: none"> • ADUs – draft plan prepared, ready for Council vote • Title 12 revisions adopted. • Title 14 revisions are being drafted.
Encourage Development at the Canyon Centre and Gravel Pit.	Work with developers and community partners to facilitate the development of these 2 critical areas in a transparent, public manner.	This is an on-going process, on which we are still working. A single-family development and restaurant have been constructed at Canyon Centre, and work is underway on the parking structure. The city has held discussions with a potential developer of the north portion of the Gravel Pit.
Encourage application for a PDD rezone, utilizing the city’s new ordinance	Promote the PDD as an option for land owners and developers; and assess the effectiveness of the ordinance as it is applied.	<ul style="list-style-type: none"> • Received PDD application for 6784 S 1300 E • Planning Commission hearings began in June 2018. • Estimated final decision – Fall 2018.

Current Year Goals and Objectives		
Goal	Objective	Milestones
Implement the Wasatch Boulevard Master Plan	Use the Wasatch Plan and develop a strong working partnership with UDOT to actively seek ways to implement the Plan's recommendations	<ul style="list-style-type: none"> Formal City Council approval Ensure that relevant goals are incorporated into UDOT's EIS where possible Complete a corridor agreement with UDOT for Wasatch Boulevard Seek funding & prepare budgets for future improvements
Prepare a comprehensive General Plan update	Review and revise the General Plan. The existing General Plan hasn't been updated since city incorporation.	<ul style="list-style-type: none"> Seek grant funding to cover the cost of a General Plan update Begin a thorough and public planning process Draft plan framework by July 1, 2019
Adopt a Parks, Trails, and Open Space Master Plan	Adopt a plan that can be utilized to seek funding to improve and acquire amenities, to prepare related budgets, and to work with the PTOS Committee for public support and implementation.	<ul style="list-style-type: none"> Prepare a draft plan Present the plan to the PTOS Committee for initial review & revisions Begin the formal adoption process (Planning Commission and City Council consideration)
Seek redevelopment opportunities in identified areas of the city	Target redevelopment areas (gravel pit, Fort Union Boulevard) and use existing tools (PDD) and create new tools (e.g. RDAs) to incentivize and catalyze redevelopment of these areas	<ul style="list-style-type: none"> Receive a formal application for development on the North gravel pit property Promote and support the rezoning of specific areas along Fort Union Boulevard (i.e. between 1300 E and 2300 E) Implement aspects of the Fort Union Master Plan in the CIP and as properties are redeveloped

Economic Development

FUND:	General Fund	COST CENTER NUMBER	11-4610
DEPARTMENT:	Community and Economic Development	FULL TIME EQUIVALENT	1.50
DIVISION	Economic Development	BUDGET: FY2018 Adopted	96,334
		FY2018 Amended	84,334
		FY2019 Budget	108,891
		DIRECTOR: Mike Johnson	

AUTHORITY: Created by City Policy

PURPOSE

The purpose of the economic development division is to enhance the economic vitality of the City through creating attractive city amenities, supporting existing city businesses, and promoting the City as an attractive location for new businesses in target areas in accordance with a unified economic development vision.

Economic Development Functions

- **Business Licensing** – The Business License Office collects all license fees and issues all licenses in the name of the City to all qualified persons. This office also promulgates, enforces, and supervises the enforcement of all reasonable rules and regulations necessary to the operation of the business licensing functions.
- **Economic Development** – The Economic Development Department promotes Cottonwood Heights as an attractive location for new businesses, retaining and expanding our valued existing businesses, and increasing our tax base. We provide planning support, technical assistance, coordination, and advisory services to City officials, boards, and committees on issues involving business licenses, economic development, Cottonwood Heights Business Association (CHBA) affiliation, and demographics. Economic and business development, including business outreach, retention, networking, and growth.

Workload and Accomplishments

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

- Total Active Businesses: 1,439
- New Commercial Licenses Issued: 68
- New Home Licenses Issued: 100
- Business Closed: 2
- Alcohol and Solicitor's Licenses Issued: 38

FY 2018 Office Space Inventory

	Class A	Class B	Class C
Total SF	1,591,228	1,295,775	115,318
% Total SF	55%	43%	4%
Average Building SF	132,602	75,222	28,830
Number of Properties	12	17	4
Average Vacancy	8.54%	11.92%	1.19%
Average Lease (\$/SF)	\$32.67	\$23.81	\$13.00
Source: Department research / CBRE SLC Economic Development Research			

Notable Economic Development Accomplishments

- Organized various city-wide events:
 - Death By Chocolate
 - Community Bike Ride & Ride Cottonwood Heights Branding Effort
 - Trunk or Treat
 - Bites in the Heights (food trucks at Mountview Park)
 - Women’s Leadership Conference
 - New Business Luncheons
 - Ribbon Cutting Ceremonies for New Businesses
 - Cottonwood Connect Business Networking Events
 - Business Boot Camps at City Hall

ECONOMIC DEVELOPMENT GOALS AND OBJECTIVES

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Increase promotional events for City and local business	Advance the City’s marketability, visibility, and business support services	City events, sponsored by the CHBA, continue to be successful and grow. Bites in the Heights was re-implemented successfully, and we continue to work with the CHBA to improve events.
Increase educational opportunities for businesses and residents	Expand <i>Business Bootcamp</i> program	We have coordinated with city and local business experts and provided regular boot camps covering a wide array of topics (taxes, licensing, social media, etc.)
Seek grants to fund marketing and business improvement programs	Increase funding to capitalize on growing programs and projects	Ticket sales and sponsorships have been used to offset event costs, allowing the events to grow. Grants have been received for promotional/branding materials and for continuing education.
Prepare tourism, travel and branding strategic plan	Create a forward-looking program for increased tourism and visitor opportunities	The city is seeking to prepare a General Plan update, which will include an Economic Development strategic vision.
Update Economic Development Strategic Plan	Review each section and evaluate additional information to be added	The City intends for this effort to be incorporated into a General Plan update.

Current Year Goals and Objectives		
Goal	Objective	Milestones
Educate the public and city leadership on each facet of Economic Development, and its role in a municipality	Prepare educational materials to thoroughly explain all aspects of local economic development and its benefits to the City	<ul style="list-style-type: none"> • Prepare educational materials (packets, webpages, etc.) for distribution • Make a formal presentation to the Mayor and City Council
Refine and improve the CHBA, including its operations, organization, vision, goals, etc.	Assist the CHBA in its evolution and growing independence as a board	<ul style="list-style-type: none"> • Serve as support staff to the CHBA with the intent to help it become a self-sufficient, working board • Partner with the CHBA to assist in the development of a vision statement, goals, objectives, etc.
Develop branding for city events	Develop a unique, identifiable brand for all city / CHBA events that is unique and individual	<ul style="list-style-type: none"> • Similar to the Ride Cottonwood Heights and Bites in the Heights events, develop logos, themes, and strong branding materials for each city / CHBA event
Review options to promote targeted redevelopment / economic growth opportunities	Explore the creation of a Fort Union Boulevard RDA as a catalyst for redevelopment and economic growth along the corridor and its nodes	<ul style="list-style-type: none"> • Develop a preliminary RDA proposal for the Fort Union Boulevard corridor, assess the pros and cons, and present findings to the CDRA

Community & Economic Development Department – Future Outlook

FY2017-18 DEPARTMENT SERVICE LEVEL ADJUSTMENTS

- Two existing administrative assistant positions have been added to the Community & Economic Development department. These positions were previously in the Finance department.

FIVE YEAR LOOK AHEAD

- Evaluate the adequacy of staffing based on increasing volume of building departments, a growing economic development department, and the necessity to provide adequate long-range planning and implementation of plans
- Update General Plan
- Refine and update the zoning ordinance, design guidelines, and business license ordinance
- Improve utilization of RDA and the CDRA to promote active redevelopment of targeted areas

BUDGET BY CATEGORY

COMMUNITY AND ECONOMIC DEVELOPMENT				
BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Actual	FY2017-18 Budget	FY2018-19 Budget	Explanation of Changes
	<u>(6.50 FTE)</u>	<u>(6.50 FTE)</u>	<u>(7.75 FTE)</u>	
Salaries and Wages (100)	349,105	350,317	385,230	COLA and Merit Casier Employees Moved from Finance
Employer Paid Benefits (200)	148,578	149,115	177,415	
Other Purchased Services (500)	65,607	70,800	50,400	Budget Reductions
General Expenses and Supplies (600)	25,598	12,550	16,050	
Total Budgeted Expenditures	<u>588,888</u>	<u>582,782</u>	<u>629,095</u>	

BUDGET BY FUNCTION

COMMUNITY AND ECONOMIC DEVELOPMENT	FY2017-18 Budget	FY2018-19 Budget
BUDGET ACCOUNT CATEGORY / DESCRIPTION		
Planning	177,614	191,729
Business Licensing	47,213	50,965
Economic Development	140,386	151,542
Building	71,756	77,459
GIS	90,997	98,228
Engineering	18,128	19,569
Other Departments	36,688	39,603
Total Budgeted Expenditures	<u>582,782</u>	<u>629,095</u>

Public Works



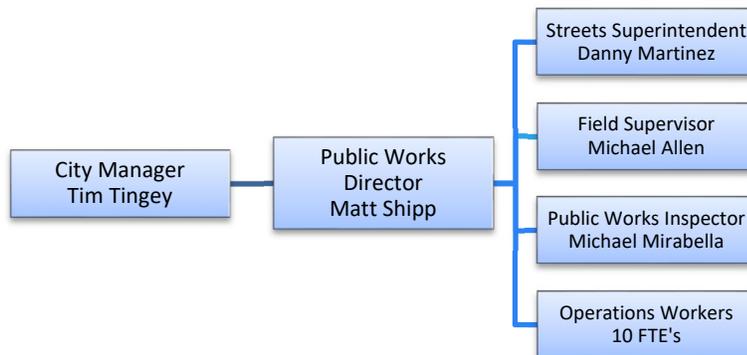
FUND:	General Fund	COST CENTER NUMBER	11-4410 11-4415 11-4411 11-4414
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	14.00
DIVISION	Public Works	BUDGET: FY2018 Adopted	2,484,562
		FY2018 Amended	2,484,562
		FY2019 Budget	2,629,582
		DIRECTOR: Matt Shipp	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.70.010 Duties of the Public Works Director. The Public Works Director is responsible for all matters relating to engineering review, construction, management, maintenance, and operation of the physical properties of the city. 2.70.020 Organization of the Public Works Department. The Public Works Department is divided into the engineering, street maintenance, storm drain maintenance, and public facilities maintenance.

PURPOSE

The purpose of the Highways and Public Improvements Department, functioning as the Public Works Department, is to maintain and improve the City’s infrastructure. There are three distinct programs within this department: 1. The Public Works program which provides design, coordination and inspection services for public works projects as well as supervision and inspection service for private projects that affect and impact the City and its infrastructure. 2. The Impact Fee Program which uses transportation and storm water impact fees for improvements related to growth. 3. The Class C Road Program which uses the City’s share of State Motor Fuels Taxes to improve roads, bridges, sidewalks, and street lights. Public works manages maintenance of all City infrastructure systems including: storm drains, snow removal, street signs, and asphalt maintenance.

ORGANIZATION PROFILE



The Public Works Department functions with twelve full-time employees and one seasonal worker. The department is responsible for maintenance of the City's infrastructure, primarily streets and storm drain. Public Works is in charge of removal of snow from City roadways.

Public Works Responsibilities

- **Operations and Maintenance** - Public Works is responsible for the maintenance of all City streets, sidewalks and rights-of-way. Included in these services are the following items:
 - Removal of snow from public streets.
 - Maintenance of signage and traffic control striping.
 - Asphalt maintenance, including pothole repair and hazard mitigation.
 - Inspection of permit work in City rights-of-way.
 - Traffic signals, school flashers and streetlights maintained by Salt Lake County.
- **Storm Drain Maintenance** – The Public Works Department also oversees the maintenance and improvements of the City's 72 miles of storm water conveyance pipes. Additionally, storm water is channeled through other open channels, ditches, and drains.
- **Fleet and Facilities Management** – Public Works manages the maintenance, replacement, licensing and disposal of all City vehicles. The department also takes care of all City facilities. These services include: placing banners for City events, maintaining City buildings, and other properties.
- **Capital Improvement Projects** – The department is responsible for the development and design of Capital Improvement Projects throughout the City. The department is also in charge of ensuring quality through regular inspections.

Public Works Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
American Public Works Association (APWA) Accreditation	Begin the accreditation process through APWA. Achieving the accreditation will likely take five years.	<ul style="list-style-type: none"> Process has begun. This is close to a five (5) year process
Policy and Procedure Manual	Complete the Public Works Policy and Procedure Manual.	<ul style="list-style-type: none"> This project is ongoing. Executive staff is reviewing and making changes and suggestions.
Form Employee Committees to Develop Department Policies	Give employees a chance to buy into the department and its procedures giving them a chance to participate and grow professionally.	<ul style="list-style-type: none"> Completed. The public works has an executive staff committee, safety committee, and an employee committee
Develop and Improve Operating Processes	Establish standardized process for each public works function.	<ul style="list-style-type: none"> Substantially completed. However, processes are continually evaluated based on evolving conditions.
Develop Engineering Review processes	Streamline the process for these reviews, allowing for more thoroughness and efficiency.	<ul style="list-style-type: none"> Completed

Current year Goals and Objectives		
Goal	Objective	Status Update
Develop a 5-year road maintenance plan	Give the public a working document to understand where the money is being spent. Give Council a working document to allow for annual discussion on budgeting for road maintenance	<ul style="list-style-type: none"> In Progress
Update the Storm Drain Capital Facility Plan	Have a working document that will allow for improvement of our storm water system.	<ul style="list-style-type: none"> In Progress
Introduce through studies a user storm water fee	Have a budget mechanism for managing the storm water program in the city and also for storm drain projects	<ul style="list-style-type: none"> In Progress
Improve our snow plowing operations by introducing new tools and training to make our operations more efficient	To improve our snow plowing operations and to improve the safety to the traveling public during poor weather conditions.	<ul style="list-style-type: none"> In Progress
Continue to develop our processes for review of projects in the City	Streamline the process for these reviews, allowing for more thoroughness and efficiency.	<ul style="list-style-type: none"> In Progress

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate
Number of Street Lights	1,100	1,100	1,100	1,150
Number of Lane Miles of Road	302	230	265	270
Miles of Storm Drain	90	90	90	92
Miles of Storm Drain Inspected	10	15	10	15
Linear Feet of Storm Drain Lines Cleaned	1,206	2,511	1,500	6,500
# Manholes Identified for Improvement	261	250	250	150



BUDGET BY CATEGORY

PUBLIC WORKS				
BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Actual	FY2017-18 Budget	FY2018-19 Budget	Explanation of Changes
	(14.00 FTE)	(14.00 FTE)	(14.00 FTE)	
Salaries and Wages (100)	762,772	807,809	869,774	
Employer Paid Benefits (200)	308,632	385,224	458,278	
Contracted Services	-	-	-	
Other Purchased Services (500)	820,554	729,590	687,090	
General Expenses and Supplies (600)	586,104	561,939	614,440	
Total Budgeted Expenditures	<u>2,478,062</u>	<u>2,484,562</u>	<u>2,629,582</u>	

BUDGET BY FUNCTION

PUBLIC WORKS BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Budget	FY2017-18 Budget
Street Maintenance	918,287	840,887
Inspections	224,013	192,447
Storm Water	174,546	318,623
Snow Plowing	784,191	1,019,684
Parks & Facilities	274,154	175,000
CIP Management	109,371	82,941
Total Budgeted Expenditures	<u>2,484,562</u>	<u>2,629,582</u>

Other City Services

Not all services to Cottonwood Heights residents are provided by Cottonwood Heights employees. The City contracts with other governmental agencies to perform these services. These services are paid for from general revenues of Cottonwood Heights and are included in the City's Annual Budget. Other services are provided directly to Cottonwood Heights residents by governmental agencies acting as special districts. Payment for those services is made directly from customers to the districts. Therefore, Cottonwood Heights does not include a budget for those services. These services are listed under Special Districts below.

Contracted Services

Unified Fire Authority (UFA) – The City contracts with UFA to provide fire protection, emergency management, hazardous materials response, bomb disposal, emergency medical response, urban search and rescue operations, fire prevention, public education, community relations, and fire and explosives investigations.



UFA is its own political subdivision in the State of Utah and is directed by a 17-member Board of Directors, made up of elected officials from both Salt Lake and Utah counties. The Chief of the Department functions as the Chief Executive Officer for UFA and answers to the Board of Directors.

UFA maintains TWO stations in the City employing 25.5 FTE's. The City is serviced by SIX emergency service vehicles.

Gilson Engineering – The City contracts with the engineering firm of Gilson Engineering, Inc. for engineering services in connection with building and other real property development and public works. Brad Gilson serves as the City Engineer.

Gilson Engineering provides the following services to Cottonwood Heights:

- Plan Reviews and Inspections
- Bond Calculations
- Site Inspections
- Administrative Functions
- Roadway Planning and Design
- Drainage Planning and Design
- Storm Water Quality Management
- Emergency Preparedness
- Material Testing
- Surveying
- Reporting
- Public Meetings

Sunrise Engineering – The City contracts with the engineering firm of Sunrise Engineering, Inc. to provide building services in connection with building and other real property development.

Engineering and Building are responsible for the following functions:

- Supervise the inspection of all work done under the provisions of the Uniform Codes adopted by the City.
- Supervise the inspection of all premises, including structures and appurtenances thereon, for safety.
- Perform such zoning ordinance compliance as directed by the Community Development Director.
- Examine or supervise the examination of all construction plans to assure their compliance with the building codes and other appropriate laws and ordinances.
- Issue building permits when plans comply with the building codes and all other appropriate laws and ordinances.
- Assist and advise the public with respect to construction and code requirements.
- Investigate complaints or information regarding the probability of the presence of hazardous or illegal conditions or uses in premises.
- Perform, when requested or directed, inspections for compliance with the requirements of the Community Development Department, the Public Works Department, and the Fire Department pursuant to the City's subdivision ordinance.
- Perform any other inspections or services directed by the City Manager or the Director of the Community Development Department.

Jones Waldo – The City contracts with the law firm of Jones Waldo for legal services. W. Shane Topham, attorney from the firm, functions as the City's sworn attorney. Mr. Topham acts in the capacity as City Attorney attends all City Council Business and Work Session meetings and attends all Planning and Zoning Commission meetings.

The City Attorney's responsibilities include:

- Advising the City Council, the city manager and other city officers and employees, including members of boards and commissions, on matters of law affecting the City or their actions.
- Preparing and reviewing contracts, ordinances, resolutions and other legal documents concerning the city.
- Approving as to form all contracts, legal instruments and bonds affecting the city.
- Represent the city in litigation in which the city is a party and/or cooperate with outside counsel hired for such litigation.
- Defending all city officials and employees in any civil action when authorized to do so by State law, City Ordinance, or Resolution of the City Council.

- Having the power to adjust, settle, compromise, or submit to arbitration or mediation any action, cause of action, account, debt, claim, demand, dispute or other matters in favor of or against the city or in which the city is concerned as a party, now existing or which may hereafter arise, when it is not covered by any city insurance policy and upon approval of the City Manager.
- Advising the City manager concerning legal issues involved in employee hiring, firing and discipline, as requested by the City Manager, and handle other personnel matters as directed by the City Manager, including city representation before any board, commission or body with oversight over such matters.

Holladay Court - The City of Holladay, our neighbors to the north of Cottonwood Heights, operates a justice court.

The City contracts with Holladay to provide traffic and misdemeanor justice court services, prosecutorial services, and indigent defense services as required by law, as well a Small Claims Court. Justice courts in Utah are not considered courts of record, so as is necessary, the State District Court System will also provide services on behalf of the City.

EXPENDITURE DETAIL BY MAJOR CATEGORY

CONTRACTED SERVICES BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Actual	FY2017-18 Budget	FY2018-19 Budget	Explanation of Change
Fire and Emergency Services	3,723,204	3,919,759	3,715,140	Emergency services previously included funds paid for E911 services. Those funds are now directly paid to the dispatch center rather than passed through the City.
Engineering Services	504,661	545,000	588,000	Increased Inspections
City Attorney/Legal Services	225,188	244,022	220,000	Budgeted Reduction
Justice Court	395,726	430,000	420,000	Increased Costs
Total Budgeted Expenditures	<u>4,848,779</u>	<u>5,138,781</u>	<u>4,943,140</u>	

Special Districts

Cottonwood Heights Parks and Recreation Service Area was created in June 1967, and is legally separate and distinct from the City. The service area operates a recreation center, recreation programs, and several parks within the city, including such amenities as swimming pools, an ice skating rink, a skate park, baseball diamonds, tennis courts, soccer fields, playgrounds, trails and social gathering places. Revenues come in the form of user fees and a property tax assessed to residents living within the service district.

Salt Lake City Public Utilities Department provides water treatment and distribution to the majority of Cottonwood Heights residents. In areas not serviced by Salt Lake City, water is provided by **Jordan Valley Water Conservancy District**. The district charges end-users directly for their services.

Cottonwood Improvement District provides wastewater collection services to an area that includes the entire city boundary. Fees are paid directly by users of the service.

Solid Waste and recycling is provided by **Wasatch Front Waste & Recycling District**. This district also collects fees directly from end users.

Valley Emergency Communications Center (VECC) – VECC provides dispatch services for both the City Police Department and Unified Fire Authority. VECC receives funding through a tax on phone services and allocations made to member cities.



CAPITAL PROJECT SCHEDULES

CAPITAL PROJECTS

Capital Improvement Plans

Capital expenditures are those which are used in the operations of the City and have a life in excess of one year. Capital expenditures are primarily for the construction or improvement of infrastructure such as roads, sidewalks, and storm drain waterways. However, these expenditures can also include vehicles and equipment used in the performance of City functions. By accounting for these transactions in a separate fund, the City is able to delineate between annual, operational expenditures and one-time capital expenditures.

The city is working to identify improvements needed to city infrastructure for short-term and long-term needs. The city maintains a GIS database used to identify and track improvements that have been made. As projects are identified, the city looks at funding sources and then prioritizes which projects can proceed. This process takes place each year during the annual budget process.

The biggest challenge to the city's infrastructure is funding regular road maintenance. Funding for roads come from three sources: Class C funds granted from the State of Utah, grants from Salt Lake County as directed by the Utah State Legislature, and internal city funds. These sources are briefly described below:

- **Class C Funds** – A tax is levied by the State of Utah on all fuel purchases. This tax is paid by the consumer at the time of purchase. The state retains 70 percent of these funds and grants the remaining 30 percent to city and county governments. The funds must be used for construction, repair, and maintenance of roads. The city's budget from class C road funds for FY2019 is \$1,315,000. By Utah State Law, Class C funds are accounted for in the General Fund, whether they are used for capital or maintenance purposes.
- **Salt Lake County Grant** – Salt Lake County assesses a .25 percent sales tax that is assigned for road funding. By law, a portion of these funds are retained and periodically assigned to Salt Lake County cities by the Utah State legislature. The process results in a grant of significant funds to Cottonwood Heights every 3 to 4 years. The City was allocated \$2,000,000 from this fund during the previous year. So, no new funding is included in this year's budget. However, these projects are ongoing and some of the projects will occur during the upcoming year.
- **Internal City Funds** – Each year, the city allocates a portion of general fund revenues to be spent towards road maintenance and other capital improvement projects. In this year's budget, \$1,307,800 has been transferred from the general fund to the capital projects fund. These funds in addition to a vehicles lease will be used to pay for the \$3,167,627 of the capital expenditures identified in this year's budget.

Based on needs and available funding, an annual list of projects is assembled and presented to the City Council for approval. The approved projects are included in the annual budget. These projects are identified on the following pages segregated by funding source.

Internally Funded Projects

The following projects are funded from city general funds.

- Sidewalk Replacement (\$50,000) – The city has a program to assist property owners in replacing deteriorating sidewalks. Upon a request from a property owner, the city will inspect the condition of the sidewalk. If it is determined to qualify for the program, the city will match the property owners' costs for the repair of the sidewalk up to a maximum amount of \$1,000 per property. The \$50,000 is an annual allocation.
- Hazard Mitigation (\$15,000) – The city is working to reduce trip and other hazards related to public sidewalks. \$15,000 is budgeted each year for this purpose.
- Road Improvement (\$875,000) – Last year the City performed a study and condition index of the City's roads. The study identified significant deficiencies. As a result of this study, and additional \$875,000 has been allocated to road maintenance and improvements.
- Mountview Park (\$110,000) – The City has committed \$110,000 toward improvements at Mountview Park. These improvements include shade structures surrounding playground facilities and improvements and expansion of the existing restrooms. City funds will be matched dollar-for-dollar by a grant from Salt Lake County.
- Police Vehicles (\$1,859,827) – The City's police fleet is managed through a rotating two year vehicle lease. Every two years, a lease is entered into for the purchase of police vehicles. In addition to the lease, the vehicle dealer agrees to a predetermined buy back price. During FY 2019 the City will lease new vehicles and return the used ones. This program allows the City's police department to keep vehicles in service, since the City has no fleet maintenance department.
- Auditorium Lights (\$30,000) – The \$30,000 from Cottonwood Heights will be combined with funds from Salt Lake County to install improvements to lighting at the Butler Middle School auditorium. The City's arts council utilizes this facility in a partnership with Canyons School District for the annual musical and other performances.
- Pickleball Courts (\$27,800) – The City also received a grant from Salt Lake County to be used for the installation of three new pickleball courts at Butler Park. Great demand exists for new courts. Ninety percent of the cost of the courts will be paid by the County grant.

Salt Lake County Grant

The following projects are funded from a grant approved by the Utah State Legislature through Salt Lake County. These projects were funded in the previous year, but will continue into the FY 2018-19 year.

- Fort Union Boulevard Paving (\$540,000) – Paving and restriping of Fort Union Boulevard between Union Park Avenue and 300 East. The project will include providing bike lanes between 2300 East and 3000 East.
- 2700 East Paving (\$450,000) – Paving on 2700 East between Fort Union Boulevard and Bengal Boulevard. This project also includes bike lanes.
- La Cresta/Highland Drive I-215 Project Match (\$100,204) – This is the City’s portion of a UDOT project to add a dedicated right turn lane onto La Cresta Drive, restriping the I-215 West bound on ramp, and construct a new access from Highland Drive onto the West bound I-215 onramp.
- Bengal Boulevard Round-A-Bout (\$192,796) – The round-a-bout will eliminate two signalized offset intersections at Bengal Boulevard at approximately 2300/2325 East.
- Bengal Improvements (\$67,000) – Slurry seal Bengal Boulevard at approximately 6200 South.

Other Projects

In addition to the aforementioned projects, other infrastructure projects will be occurring in the city, which will be funded through Utah Department of Transportation (UDOT) or other sources. These projects are not part of the City’s budget, but the projects will occur in the City. listed below:

The following projects are funded from UDOT.

- Wasatch Drive Storm Drain (\$380,000)
- Big Cottonwood Gap Trail (\$350,000)
- Wasatch Boulevard Park & Ride (\$1,593,907)
- Fort Union/Highland Drive Intersection (\$4,539,311)
- La Cresta/Highland Drive I-215 Project (\$1,781,615)



MUNICIPAL DEBT

COTTONWOOD HEIGHTS
 Legal Debt Margin Information
 (amounts expressed in thousands)

Legal Debt Margin Calculation for Fiscal Year

Assessed value (in thousands)	\$ 5,472,000
Debt limit (4% of assessed value)	218,880
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	\$ 218,880

	Fiscal Year					
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016</u>
Debt limit	\$ 161,340	\$ 168,046	\$ 171,491	\$ 184,967	\$ 206,065	\$ 218,880
Total net debt applicable to limit	-	-	-	-	-	-
Legal debt margin	\$ 161,340	\$ 168,046	\$ 171,491	\$ 184,967	\$ 206,065	\$ 218,880
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Utah cities are limited by Utah State law in the amount of debt allowed to be outstanding. The limit is applied to general obligation debt only and is 4% of the City's assessed valuation. An additional 8% of assessed valuation may be issued for public utility projects. The City has no general obligation debt.

Debt Security and Funding FY 2018-19

Series Name	FY 2019 Payment	Balance as of 06/30/2018	Security	Funding Source	Use of Funds	Maturity Date
General Fund Debt						
2014 Sales Tax Revenue Bonds	918,000	12,995,000	Sales Tax Revenues	General Revenues	City Hall	7/1/2039
2016 Sales Tax Revenue Bonds	214,350	3,240,000	Sales Tax Revenues	General Revenues	City Hall, Public Works	7/1/2039
2016 Public Safety Vehicle Lease	1,197,640	1,179,592	Leased Equipment	General Revenues	Public Safety	7/13/2018
2016 Public Works Vehicle Lease	34,870	197,180	Leased Equipment	General Revenues	Public Works	8/10/2023
2016 Public Works Vehicle Lease	275,349	2,285,463	Leased Equipment	General Revenues	Public Works	9/14/2026
Total General Fund Debt	2,640,208	19,897,235				

Bond Repayment Schedules FY 2019-23

	2014 Sales Tax Revenue Bonds		2016 Sales Tax Revenue Bonds	
	Interest	Principal	Interest	Principal
FY 2018-19	548,000	370,000	114,350	100,000
FY 2019-20	540,550	375,000	111,350	100,000
FY 2020-21	532,950	385,000	108,275	105,000
FY 2021-22	521,200	395,000	105,050	110,000
FY 2022-23	505,000	415,000	101,750	110,000



OTHER INFORMATION

Inter-fund Transfers

At times, resources are transferred from one fund to another in order to account for certain transaction in a way that is understandable for all users. The table below shows all transfers in the opening FY 2019 budget.

Purpose	Amount	Transfer To	Transfer From
Annual Allocation for Capital Improvement Projects	\$1,307,800	Capital Projects Fund	General Fund
Transfer Funds for Annual Debt Service	\$1,737,957	Debt Service Fund	General Fund





FEE SCHEDULE

Current Fee	Proposed Fee
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ALARM SERVICES

Alarm User Permit

Alarm User Permit	No Charge	No Change
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False Alarm Fees/Fines

Responding to up to two false alarms within a 12-month period	No Charge	No Change
Third false alarm within a 12-month period	\$50	No Change
Four or more false alarms within a 12-month period	\$100	No Change
Late fees	All fees and fines are due and payable within 30 days after notice. Thereafter, a penalty of 10% of the original fee or fine is assessed each 30 day period the fee or fine remains unpaid. After 90 days, the city's claim will be sent to collection for all amounts due, plus costs and attorney's fees	No Change

AMBULANCE SERVICES

Pursuant to UTAH CODE ANN. 26-8-4(18) and UTAH ADMINISTRATIVE RULES R426-1-8-2-4, the Utah Department of Health establishes and orders the maximum allowable base ambulance service rate for each fiscal year.

ANIMAL LICENSING AND PET SERVICE FEES

Pet License Fees

Sterilized	\$5	No Change
Unsterilized	\$25	No Change
Unsterilized Pet for Senior Citizen (age 60 and older) one time fee	\$20	No Change
Sterilized Pet for Senior (age 60 and older) one time fee	\$15	No Change
Replacement tag	\$3	No Change
Late fee (in addition to regular fee)	\$25	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Pet Permit Fees		
Commercial Operations up to 30 animals	\$75	No Change
Commercial Operations over 30 animals	\$150	No Change
Cattery or Kennel Permit	\$25 <i>In addition, all pets must be individually licensed</i>	No Change
Pet Shops selling only tropical or freshwater	\$50	No Change
Stables	\$40	No Change
Animal Exhibitions for a single event	\$25	No Change
Animal Exhibitions for multiple events	\$250	No Change
Guard Dog permit (pet site)	\$25	No Change
Fancier's permit	\$25	No Change
Hobby permit	\$25	No Change
Exotic animal permit	\$5	No Change
Dangerous animal permit	\$25	No Change
Additional Domestic Fowl or Livestock Permit	\$25 plus any fees charged to the applicant or to the city or the Salt Lake Valley Health Department	No Change
Late fee (in addition to regular fee)	\$25	No Change

Pet Service Fees

<i>Impound Fees (per animal):</i>		No Change
First impound	\$25	No Change
Second impound (within 24 months)	\$50	No Change
Third impound (within 24 months)	\$100	No Change
Subsequent Impounds (within 24 months)	\$200	No Change
Board fee (per day)	\$8	No Change
Adoption fee (includes microchip and adoption packet)	\$25	No Change
<i>Sterilization Deposits:</i>		No Change
Dog impoundment	\$50	No Change
Cat impoundment	\$25	No Change
Rabies Deposit	\$25	No Change
Turnover or disposal fee	\$25	No Change
Transportation fee (per animal)	\$25	No Change
Stray animal from another jurisdiction	\$10	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Livestock Service Fees		
Impound Fees (per animal):		
Large livestock	\$60	No Change
Small livestock	\$30	No Change
Board fees per day (per animal):		
Large livestock	\$10	No Change
Small livestock	\$8	No Change

BICYCLES (CH Code Sec. 11.32.020)

License Fee (per bicycle)	\$1	No Change
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BOARD OF ADJUSTMENT (See Community Development Fees)

BONDS

Bonds

Business Licensing Bonds	See "Business Licensing"	No Change
Land Use Improvement Bonds	See "Community Development Fees"	No Change
Performance Bonds	See "Public Works Fees"	No Change

BUILDING FEES (CH Code Title 15)

Building Fees

Building Permit Fee	100% of IBC Schedule	No Change
Plan Review Fee (Residential)	65% of base building permit	No Change
Plan Review Fee (Non-Residential)	65% of base building permit	No Change
Electrical, Mechanical and Plumbing Fees	Each is 5% of base building permit fee if applied for together with the building permit. If applied for separately, then fee is as per IBC fee schedule.	No Change

***NOTE: In cases where this fee schedule cannot practically be applied, the fees shall be determined by the building official.**



FEE SCHEDULE

Current Fee	Proposed Fee
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BUSINESS LICENSE FEES (CH Code Title 5)

Business License Fee Schedule

All business licensees in the city are subject to the following business license fee schedule. Each business licensee must pay the appropriate general administration fee plus any applicable disproportionate fees for special regulations/inspections and any applicable disproportionate fees based on disproportionate calls for service, all as specified below. This schedule is based on data and analysis provided by the "Analysis of Business License Fees" dated October 2006 prepared by Lewis, Young, Robertson & Burningham, Inc., which is incorporated herein by reference and which specifies, among other things, (a) the basic level of municipal services in the city; (b) what amounts are reasonably related to the costs of the municipal services provided by the city; (c) what constitutes disproportionate costs (whether due to special regulations/inspections, or due to disproportionate calls for service) and what amounts are reasonably necessary to recover such costs; and (d) what constitutes and enhanced level of municipal services in the city and what amounts are reasonably related to recover such costs.

General Administration Fees

All Business licensees are subject to the following general administration fees, which are levied and imposed to cover the city's administrative costs associated with its business licensing activities.

<i>Type of License</i>	<i>Base Fee</i>	<i>Base Fee</i>
New Business Fee - Commercial	\$170	No Change
Renewal Fee - Commercial	\$120	No Change
New & Renewal Fee - Home Occupation	\$100	No Change
New & Renewal Fee - Home Occupation Fee (Grossing less than \$1,500 per year)	\$50	No Change
Temporary License Fee	\$80	No Change
Special Event License Fee	\$100	No Change
Short-Term Rentals	\$350 (19.89.180)	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
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Bond Schedule

Type of Bond		
Auctioneers License	\$5,000	No Change
Auction House License	\$10,000	No Change
Employment Office	\$1,000	No Change
Fireworks (Temporary Stant)	\$350	No Change
House Movers	\$1,000	No Change
Private Detectives	\$1,000	No Change

COMMUNITY DEVELOPMENT FEES (CH Code chapter 3.16)

Application

Pre-application meeting	\$150 (applied to future application fee)	No Change
Site Plan for Permitted and Conditional Uses	<p>\$1,100 base fee plus the following:</p> <p>PUD - \$100 per dwelling unit</p> <p>Multi-family residential - \$25 per dwelling unit</p> <p>Commercial - \$35 per 1,000 square feet gross floor area</p> <p>Office - \$35 per 1,000 square feet gross floor area</p> <p>Base fee covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.</p>	No Change
Conditional Uses Not Requiring Site Plan Approval	\$350 base fee (covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.)	No Change
Sensitive Lands Overlay		As directed by 19.72.110.D
Architectural Review Committee - Design Review	\$550	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Major Subdivision (more than ten lots)	\$2,000 base fee plus \$100 per lot, which covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.	No Change
Minor Subdivision (ten or fewer lots)	\$1,000 base fee plus \$100 per lot, which covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.	No Change
Condominium plan, subject to UCA 57-8-101 et seq.	\$250 plus the subdivision fee.	No Change
Lot Line Adjustment - (<i>No public hearing require</i>	\$300	No Change
Vacating or Changing a Recorded Plat, Lot Consolidation	\$500 base fee plus \$100 per lot. Base fee covers two staff and engineering reviews. Applicant is responsible for actual review costs after the first two reviews.	No Change
Planned Development District	\$5,000 plus \$95 per acre or portion thereof	No Change
General Plan Land Use Map Amendment	\$1,000 plus \$95 per acre or portion thereof	No Change
General Plan Text Amendment	\$1,000	No Change
Zoning Map Amendment	\$1,000 plus \$95 per acre or portion thereof	No Change
Zoning Text Amendment	\$1,000	No Change
Home Occupation review fee	\$150 - Up to six clients daily \$300 - Up to 12 clients daily	No Change
Home Daycare - Preschool Application Fee	\$150 - Up to six students daily \$350 - up to 12 students daily	No Change
Administrative Determination Fee	\$350	No Change
Temporary Site Plan	\$200	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Zoning Review - Signs & Building Permits		
Wall Signs	\$150	No Change
OPEDS	\$150	No Change
Monument Signs	\$150	No Change
All Other Signs	\$150	No Change
Building permit review fee - Residential	\$75	No Change
Building Permit Review Fee - Commercial	\$150	No Change
Time Extension Application Fee	50% of base fee of previously approved	No Change
Zoning Verification Letter	\$150	No Change
Wall height extension - conditional use fee	\$250	No Change

Board of Adjustment

Appeals	\$600	No Change
Variance applications	\$900	No Change
Nonconforming building or use application	\$900	No Change

Noticing (in addition to application fee)

Conditional Use Permit	\$150	No Change
General Plan Amendment	\$250	No Change
Ordinance Amendment	\$150	No Change
Zone Change	\$250	No Change

Planning Retention

Item is withdrawn prior to Planning Commission meeting	80%	No Change
Item is withdrawn prior to distribution of	50%	No Change
Item is withdrawn within ten (10) days of application	10%	No Change

Land Use Improvement Bonds

(Cash, Letter of Credit or Escrow Only)

Standard Bond Agreement	No Charge	No Change
Negotiated Bond Agreement (nonstandard)	Actual cost of city attorney fees	No Change
Bond administration fee	\$100	No Change
Bond release inspection fee	\$100	No Change
Bond release re-inspection fee	\$100	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Streets		
Street vacation	\$300	No Change
Street dedication	Preliminary - \$500 Final - 6% of the improvement costs	No Change

CONDITIONAL USE FEES (See Community Development Fees)

ELECTION FEES

Declaration of Candidacy	\$25	No Change
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DEMOLITION PERMIT

Demolition Permit	\$47.47	No Change
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EXCAVATION PERMIT (See Public Works Fees)

FIRE DEPARTMENT (As per Unified Fire Authority fee schedule)

GENERAL PLAN AMENDMENT (See Community Development Fees)

GRADING PERMIT

Grading Permit	100% of IBC Schedue	No Change
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HAZARDOUS MATERIALS (See CH Code Sec 9.65.040)

INTEREST ON DELINQUENT PAYMENTS DUE TO CITY

Interest on Delinquent Payments	18% per annum	No Change
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ORDINANCE ENFORCEMENT VIOLATIONS (ZONING/ANIMAL CONTROL)

Civil Fines for Violation of Zoning Regulations

<i>Residential Zones</i>		No Change
Conditional use without a permit, other violations	\$25 per day (after warning period)	No Change
Non-permitted use, violation of permit or approval	\$50 per day (after warning period)	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
<i>Mixed Zones</i>		
Conditional use without a permit, other violations	\$50 per day (after warning period)	No Change
Non-permitted use, violation of permit or approval	\$50 per day (after warning period)	No Change
<i>Commercial and Other Zones</i>		
Conditional use without a permit, other violations	\$100 per day (after warning period)	No Change
Non-permitted use, violation of permit or approval	\$200 per day (after warning period)	No Change

PARK RESERVATIONS (Per Cottonwood Heights Parks and Recreation Service Area)

PARKING PERMITS (CH Code Sec 11.22.090)

Regular Fee For Two Permits	\$5	No Change
Guest Permit	\$5	No Change
Replacement Permit	\$5	No Change

POLICE DEPARTMENT

Fingerprinting	\$10 per card for Cottonwood Heights residents and business	No Change
Police Incident Reports	\$10 each (no charge for victims)	No Change
DI-9(traffic accident)	\$10 for all persons involved	No Change
Photographs	\$25 per disc - up to 50 photos	No Change
Recordings (audio and video)	25 per DVD	No Change
Body Cam	\$25 per DVD and \$25 per hour redaction billable in quarter hour increments	No Change
Right to Access	\$10 (Cottonwood Heights residents only)	No Change
Letter of Good Conduct	No charge	No Change



FEE SCHEDULE

Current Fee	Proposed Fee
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PUBLIC WORKS FEES

Fee Schedule for Excavation

All Permittees - Paving Cuts Asphalt	\$.50 per square foot (\$250 minimum charge)	No Change
All Permittees - Paving Cuts Concrete	\$1.00 per square foot (\$150 minimum charge)	No Change
All Permittees - Paving Cuts Soil	\$0.25 per square foot (\$125 minimum charge)	No Change
Road Closure	\$50 per day per lane	No Change
Weekend Inspection Fee	\$200 minimum for first 2 hrs/\$50 per hr thereafter	No Change
Failure to notify inspector 24 hours prior to commencement of work	\$200 per incident and future permits will not be issued until fee is paid	No Change
Inspection Fee	\$100	No Change
Re-Inspection if needed	\$100	No Change
Right of Way Improvement for Resident (Resident applies for permit)	No Charges	No Change
Stop work order for no permit	200% of regular permit fees	No Change

Excavation Bond Amounts (Cash, letter of credit or excrow only)

0 - 100 square feet	\$1,000	No Change
101 - 300 square feet	\$2,000	No Change
301 - 450 square feet	\$3,000	No Change
451 - 600 square feet	\$4,000	No Change
601 square feet or more	As determined by the public works department	No Change

Fee Schedule for Penalties

Extension Fee	\$50	No Change
Stop Work Order For No Permit	200% of Regular Permit Fee	No Change
Other Stop Work Orders	\$100	No Change
Weekend Inspection Fee (48 hour notice require	\$100 minimum for two hours and \$50 per hour	No Change
Failure to Notify Inspector 48 Hours Prior to Commencing Work	\$200 per incident and no additional permits until the penalty is paid	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Failure to Comply or Complete	\$200 per day plus city-directed expenses for traffic control, securing the excavation, repairs, etc.	No Change
Performance bond (City Code Sec 3.20.060)	Cash, letter of credit or excrow agreement only	No Change
Inspection Fee (City code Sec 3.20.070)	\$100	No Change
Reinspection Fee (City code Sec 3.20.080)	\$100	No Change
Right of Way Improvement Permit (Curb, Gutter, Sidewalk)	No Charge	No Change
Right of Way Closure (No Excavation)	\$50 per day per lane - residential collector \$200 per day per lane - all others	No Change

RECORDS

General Fees

	Based on Staff Time and Cost of Materials	
Maps/GIS Digital Data		No Change
General Plan (Printed)	\$50	No Change
General Plan (CD)	\$5	No Change
Zoning Ordinance	\$15	No Change
Maps (36" x 42" with aerial imagery)	\$25	No Change
Maps (36" x 42" color)	\$20	No Change
Maps (36" x 42" black and white)	\$15	No Change
Maps (24" x 36" with aerial imagery)	\$18	No Change
Maps (24" x 36" color)	\$13	No Change
Maps (36" x 42" black and white)	\$10	No Change
Maps (11" x 17" with aerial imagery)	\$5	No Change
Maps (11" x 17" color)	\$3	No Change
Maps (11" x 17" black and white)	\$1	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
GRAMA Fee Schedule		
Reviewing a record	There is no charge to review a record to determine whether it is subject to disclosure unless the quantity of the requested	No Change
Inspecting a record	There is no charge for inspection of a record unless it must be produced from a proprietary and/or secured electronic database.	No Change
8.5" x 11" black and white page of copy or image	\$.25 per page	No Change
8.5" x 11" color copy or image	\$.40 per page	No Change
11" x 14" black and white page of copy or image	\$.25 per page	No Change
11" x 14" color copy or image	\$.40 per page	No Change
Faxing documents within U.S., including telephone charges	\$1.00 per page	No Change
If research or preparation of information is required (such as redaction) exceeding 15 minutes of time, an hourly charge is assessed to recoup the actual cost, not to exceed the salary of the lowest paid employee who, in the city's discretion, has the necessary skill, training and security clearance to perform the request. Staff time for photocopying, printing or duplicating, faxing and scanning is included in	Staff hourly rate	No Change
Per CD or DVD, plus staff time to run copy and or scan the records to electronic format.	\$10.00	No Change
Oversized copy and or graphics	Actual cost of reproduction plus staff time to produce	No Change
Mailing costs; Supplies	\$2.00 for staff mail preparation time, plus actual mailing costs based on standard U.S. postage rates. Other media/supplies will be billed at actual cost.	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Archived records retrieval, for retrieval of record(s) from a Records Retention Center or other storage location removed from the place of business of the department or division which maintains the record(s).	\$25	No Change
Per each certification of a record.	\$2	No Change
Other services (e.g., fees for third party services)	Actual cost.	No Change

RETURNED CHECKS

Returned Checks	\$20 per check or such greater amount as may be available under UCA Sec. 7-	No Change
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SIGNS (See Community Development Fees)

SITE PLAN REVIEW (See Community Development Fees)

SPECIAL EVENT PERMIT (CH Code Sec. 14.56.050)

Special Event Permit	\$268	No Change
Police Services	\$43 per hour (5-hr)	No Change

STORM WATER FACILITIES IMPACT FEE

Residential (Single Family)

Rural Density (Lot 1/2 acre or larger)	\$1,489.88 per dwelling unit	No Change
Low Density (Lot 1/4 acre - under 1/2 acre)	\$1,053.19 per dwelling unit	No Change
Medium Density (Lot 1/8 acre - under 1/4 acre)	\$642.19 per dwelling unit	No Change

Residential (Multi Family)

High Density (24 units/acre)	\$642.19 per acre of impervious surface	No Change
Mixed Use (8 units/acre)	\$642.19 per acre of impervious surface	No Change

Commercial

Civic	\$642.19 per acre of impervious surface	No Change
Commercial	\$642.19 per acre of impervious surface	No Change
Neighborhood Commercial	\$642.19 per acre of impervious surface	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
O-R-D	\$642.19 per acre of impervious surface	No Change
Open Space	\$642.19 per acre of impervious surface	No Change
Open Space - Reserved	\$642.19 per acre of impervious surface	No Change
Religious	\$642.19 per acre of impervious surface	No Change
Street ROW	\$642.19 per acre of impervious surface	No Change
Utility	\$642.19 per acre of impervious surface	No Change

STORM WATER POLLUTION PREVENTION PLAN (SWPPP)

SWPPP	\$1,500	No Change
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SUBDIVISION (See Community Development Fees)

TRANSPORTATION FACILITIES IMPACT FEE

Residential (Single Family)	\$242.84 per dwelling unit	No Change
Residential (Multi Family)	\$158.36 per dwelling unit	No Change
Office	\$572.50 per 1,000 square feet (prorated)	No Change
Commercial	\$1,029.12 per 1,000 square feet (prorated)	No Change
Big Box Retail	\$723.22 per 1,000 square feet (prorated)	No Change
Institutional	\$334.94 per 1,000 square feet (prorated)	No Change

ZONING (See Community Development Fees)

POSITIONS BY DEPARTMENT AND EXPLANATION OF CHANGES

Position Titles	Grade	2014-15	2015-16	2016-17	2017-18	2018-19	Changes from FY 2017-18 to FY 2018-19	
GENERAL GOVERNMENT DEPARTMENT								
Mayor and City Council 4111								
Mayor	NA	1.00	1.00	1.00	1.00	1.00	No Changes	
City Council Member	NA	4.00	4.00	4.00	4.00	4.00		
Mayor and City Council Total		5.00	5.00	5.00	5.00	5.00		
City Manager 4131								
City Manager	NA	1.00	1.00	1.00	1.00	1.00	H/R Generalist Position Moved from Admin Services	
Information Systems Technician II	17	1.00	0.00	0.00	0.00	0.00		
Information Systems Technician	14	1.00	0.00	0.00	0.00	0.00		
City Recorder/Human Resources Mgr	19	0.00	0.00	1.00	1.00	1.00		
Public Relations Specialist	14	0.00	0.00	1.00	1.00	1.00		
H/R Generalist	12	0.00	0.00	0.00	0.00	1.00		
Administrative Intern	7	0.00	0.25	0.00	0.00	0.00		
City Manager Total		3.00	1.25	3.00	3.00	4.00		
Finance 4141								
Finance Director and Budget Officer	24	1.00	1.00	1.00	1.00	0.00	Finance Director Position Eliminated I/T and Admin Positions Moved to Other Departments	
Treasurer & Financial Reporting Mgr.	19	1.00	1.00	1.00	1.00	1.00		
Accounting Manager	12	1.00	1.00	1.00	1.00	1.00		
Information Systems Technician II	17	0.00	0.00	1.00	1.00	0.00		
Information Systems Technician	14	0.00	0.00	1.00	1.00	0.00		
Administrative Assistant II	7	1.25	1.25	1.25	1.25	0.00		
Finance Total		4.25	4.25	6.25	6.25	2.00		
Administrative Services 4144								
Deputy City Manager/Director of Administrative Services	26	1.00	1.00	1.00	1.00	0.00	Deputy City Manager Position Eliminated Admin Services Director Position Created I/T Positions Moved from Finance H/R Generalist Moved to City Manager	
Administrative and Fiscal Services Director	24	0.00	0.00	0.00	0.00	1.00		
City Recorder	19	1.00	1.00	0.00	0.00	0.00		
Information Systems Technician II	17	0.00	1.00	0.00	0.00	1.00		
Information Systems Technician	14	0.00	1.00	0.00	0.00	1.00		
Public Relations Specialist	14	1.00	1.00	0.00	0.00	0.00		
Emergency Mgmt. Admin. Assistant	14	0.50	0.50	0.50	0.50	0.50		
Benefits Coordinator	12	1.00	1.00	1.00	1.00	0.00		
Events Coordinator	11	.50	.50	0.50	0.50	1.00		
Arts Council Liaison	7	0.25	0.25	0.00	0.00	0.00		
Arts Council Production Manager	7	0.00	0.00	0.25	0.25	0.25		
Office Assistant II	NA	0.00	0.00	0.00	0.50	0.00		
Office Assistant I	NA	0.00	0.00	0.00	0.00	0.00		
Office Technician	NA	0.00	0.00	0.00	0.00	0.00		
Administrative Services Total		5.25	7.25	3.75	3.75	4.75		
TOTAL GENERAL GOVERNMENT DEPT		17.50	17.75	18.00	18.00	15.75		

Position Titles	Grade	2014-15	2015-16	2016-17	2017-18	2018-19	Changes from FY 2016-17 to FY 2017-18
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COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT

Planning & Economic Devel. 4611

Director of Community & Economic Development & Planning Director	24	1.00	1.00	1.00	1.00	1.00	
Senior Planner	18	1.00	1.00	1.00	1.00	1.00	
Planner	16	1.00	1.00	1.00	1.00	1.00	
GIS Specialist	14	1.00	1.00	1.00	1.00	1.00	Cash Receiving Positions Moved from Finance
Business Development Specialist	7	0.50	1.00	1.00	1.00	1.00	
Office Assistant II (Economic Develop)	7	0.50	0.50	0.50	0.50	0.50	
Office Assistant II (Cash Receiving)	7	0.00	0.00	0.00	0.00	1.25	
Planning Intern	NA	0.44	0.44	0.44	0.50	0.50	
GIS Intern	NA	.10	.10	.50	0.50	0.50	
Planning and Zoning Total		5.54	6.04	6.50	6.50	7.75	

TOTAL COMMUNITY & ECON DEV DEPT		5.54	6.04	6.50	6.50	7.75	
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HIGHWAYS & PUBLIC IMPROVEMENTS DEPARTMENT

Public Works 4410

Public Works Director	22	1.00	1.00	1.00	1.00	1.00	
PW Superintendent	19	0.00	0.00	0.00	1.00	1.00	
PW Field Supervisor	17	0.00	0.00	0.00	1.00	1.00	
PW Inspector	17	1.00	1.00	1.00	1.00	1.00	Full-Time Position Created
Crew Leader	14	0.00	1.00	1.00	1.00	1.00	
PW Operations Specialist III	12	1.00	1.00	1.00	1.00	2.00	Reduction in Part Time Staffing
PW Operations Specialist II	11	1.00	1.00	1.00	6.00	6.00	
PW Operations Specialist I	NA	.00	0.00	0.00	0.00	0.00	
PW Seasonal Laborer	NA	0.65	0.65	0.65	2.00	1.00	
Public Works Total		4.65	4.65	4.65	14.00	14.00	

TOTAL PUBLIC WORKS DEPARTMENT		4.65	4.65	4.65	14.00	14.00	
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PUBLIC SAFETY DEPARTMENT

Police 4211

Police Chief	24P	1.00	1.00	1.00	1.00	1.00	
Assistant Police Chief	22P	1.00	1.00	1.00	1.00	1.00	
Lieutenant	21P	1.00	1.00	1.00	2.00	1.00	
Sergeant	19P	8.00	8.00	8.00	8.00	8.00	
Police Officer/Detective	17P	5.25	5.25	5.25	5.50	5.50	
Police Officer	15P-17P	21.25	23.25	23.25	22.00	21.00	
Administrative Assistant	11	1.00	1.00	1.00	0.00	0.00	2 Positions Eliminated
Records Supervisor	13	0.00	1.00	1.00	1.00	1.00	
Support Specialist	9	3.00	2.00	2.00	4.00	4.00	
Forensic Specialist	19	1.00	1.00	1.00	1.00	1.00	
Victims Assistance Coordinator	16	1.00	1.00	1.00	0.00	1.00	
Victims Advocate	7	.48	.48	.48	1.00	0.00	
Police Records Clerk	9	0.50	0.50	.50	0.00	0.00	
School Crossing Guards	NA	4.48	4.48	4.48	4.48	4.48	
Police Total		48.96	50.96	50.96	50.98	48.98	

Position Titles	Grade	2014-15	2015-16	2016-17	2017-18	2018-19	Changes from FY 2017-18 to FY 2018-19
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Ordinance Enforcement 4256							
Ordinance Enforcement Officer	13	2.00	2.00	2.00	2.00	2.00	No Changes
Ordinance Enforcement Total		2.00	2.00	2.00	2.00	2.00	

TOTAL PUBLIC SAFETY DEPARTMENT		50.96	52.96	52.96	52.98	50.98	
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TOTAL GENERAL GOVERNMENT DEPT		17.50	17.75	18.00	18.00	15.75	
TOTAL COMMUNITY & ECON DEV DEPT		5.54	6.04	6.50	6.50	7.75	
TOTAL PUBLIC WORKS DEPARTMENT		4.65	4.65	4.65	14.00	14.00	
TOTAL PUBLIC SAFETY DEPARTMENT		50.96	52.96	52.96	52.98	50.98	

TOTAL CITY EMPLOYEES		78.65	81.40	82.11	91.48	88.48	
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LONG-TERM OUTLOOK

Cottonwood Heights has a range of unique opportunities and challenges that will impact future budgets. As a city close to full build out, Cottonwood Heights' budget will not experience large, future revenue streams based on growth. The City's long-term future is dependent upon redevelopment and managing resources in a way that will build a long-term sustainable future.

Redevelopment Opportunities – The City will look for ways to encourage redevelopment in the City in a way that will both increase the City's tax base and retain the local charm of the community. The City currently has three areas that hold opportunity for future growth.

- **Fort Union Boulevard.** Fort Union Boulevard is the main East-West corridor through the City. This road was developed decades ago. The high traffic counts on this thoroughfare have the potential to lead to new and varied economic development. The City is currently studying ways to redevelop this corridor in a manner that will benefit current and future residents.
- **Canyons Centre.** This area contains the City's only active Community Redevelopment Area (CDRA). The City is currently working with a developer on a project containing retail, commercial, and residential properties. This development will provide economic and housing opportunities to the City.
- **Gravel Pit.** The City's largest future development area lies at the mouth of Big Cottonwood Canyon. This property has been operated as a gravel pit for many years. As the mining opportunities dwindle, the property has enormous economic potential for retail, hospitality, commercial office, and housing developments. This project is still several years from realization. However, the City is already working with the property owner to assist in the development in a way that can be a source of pride for the City.

Challenges – Current trends show growth in expenditures is outpacing growth in revenues. Care will need to be exercised to keep growth in expenditures in check. Since the majority of the City's general fund budget is related to personnel, the City must look for ways keep personnel costs sustainable. The long-term challenge is to do this while maintaining a qualified, professional, and experienced workforce. Each year as the budget is assembled, City leaders will progressively look at the following options with the City's long-term goals in mind.

- **Look for opportunities for cost savings.** City operations will be assessed to find ways to reduce operational costs while at the same time not reducing levels of service. This is done each year as part of the budget process.
- **Potential new revenue sources.** Cottonwood Heights currently provides two services without a fee. This fee is charged by most municipalities.
 - **Telecommunications Tax.** A City is allowed to charge a 3.5% tax on all telecommunications bills. This tax is estimated to bring in approximately \$450,000 annually and is already assessed by every other City within Salt Lake County but has not been implemented in the Cottonwood Heights.
 - **Storm Water Fee.** Most cities charge a fee ranging from \$5.00 to \$12.00 per month to residents for the maintenance of storm water systems. This could be a significant source of revenue in the future.
- **Personnel Costs.** Our employees are our most valuable resource. The City has a very competitive pay plan that has allowed the City to provide professional and quality services to Cottonwood Heights residents. However, this pay and benefits plan will be evaluated each year in order to keep it sustainable for future years.
- **Infrastructure.** Like all Utah cities, Cottonwood Heights is struggling with the ability to keep up with regular maintenance of infrastructure. The FY2019 budget includes a large infusion of funding to help address this issue. The source of this additional funding was a property tax increase as well as cuts to general fund spending. However, additional funding is still needed for infrastructure. The City recently completed a study which identified critical needs in road repair and maintenance. Future city budgets will need to address these issues through a combination of additional revenue and careful management of city budget funds.