



Fiscal Year 2017-2018 Annual Budget

Cottonwood Heights Elected Officials

Kelvyn H Cullimore Jr, Mayor
J Scott Bracken, Council Member
Michael J Peterson, Council Member
Michael Shelton, Council Member
Tee W Tyler, Council Member





City of
Cottonwood Heights
Utah

2277 E Bengal Boulevard
Cottonwood Heights, Utah 84121

Annual Operating & Capital
Budget Report

Fiscal Year 2017-18



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, 2016

Executive Director

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BUDGET EXECUTIVE SUMMARY

(City Manager's Message)

2017-2018



John Park, City Manager

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

I present to you the Annual Operating and Capital Budget for the fiscal year beginning July 1, 2017, and ending June 30, 2018. (FY2018)

This budget represents the culmination of many hours of work by city staff and elected officials. Unfortunately, there is never enough funding to fully implement all worthwhile projects. The process of putting the budget together each year requires everyone to balance available resources between operating and capital needs. Our goal is to execute this process in an honest and open manner, and I believe this has been accomplished.

BUDGET ASSUMPTIONS

REVENUE OVERVIEW

Revenue estimates are based upon current economic conditions as well as historical trends, where appropriate. The City derives 80 percent of its general fund revenues from three sources: property tax, sales tax, and energy sales and use tax. Each of these revenues are increasing at a different pace. Property tax, which is the largest source of revenue, does not increase based on inflation, only on growth. Property tax revenues are estimated to increase only 0.70% over the previous year.

With the addition of new businesses and a growing state economy, sales taxes are estimated to increase more rapidly. Based on the first eight months of fiscal year 2017, the City estimates FY 2017 revenues will increase by 3.4% over the previous year, which will result in actual receipts exceeding budget by approximately \$125,000. These amounts are in line with statewide trends in retail sales growth. This increase in revenues along with long-term trend growth in statewide retail sales results in a relatively conservative estimate for FY 2018 of 4.1%.

The City's energy sales and use tax was first implemented partway through the 2016 fiscal year. Current estimates show \$2.1 million in receipts from energy taxes. This revenue stream will vary year-to-year based on energy prices and consumer consumption patterns. The City has included a modest increase of 3.2% over this amount for the FY 2018 budget.

EXPENDITURE OVERVIEW

Expenditures by department were developed at levels necessary to meet the City Council's expectations based on the goals and objectives established for FY2018.

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 the department budgets and have to be examined when budget decisions are made. The City currently has a formal merit-based salary system. This merit step program was based on results of a salary survey assessing comparisons of local Utah jurisdictions done in FY2012. The initial results were indexed with the cost of living adjustment in FY2013. An updated review in FY2015 indicates that Cottonwood Heights remains substantially competitive with those entities.

City policy established all employees will receive a cost of living allowance equal to the national Consumer Price Index (CPI). The CPI for calendar year 2016 was 2.1%. 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 8%.

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 it provides. The largest contract is to Unified Fire Authority (UFA). UFA 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 property 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 \$3,578,759, which is a 3.90% 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 \$545,000, which represents no 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.

Public Works

Last year, the City made a significant change to operations by cancelling its contract for public works with a private contractor in favor of performing those services utilizing city employees. This

transition has required tremendous effort. Employees were hired, equipment was acquired, and training was completed. The result of these efforts was a significant increase of services to residents with little or no impact on costs. Training will continue during the upcoming year as the City seeks to continue to improve. Costs will continue to be managed and compared to potential benefits as the City strives to provide high service levels for reasonable costs.

Capital Projects

The City's largest capital needs are in areas related to infrastructure. Like most cities, Cottonwood Heights has significant capital needs in roads, facilities, and storm drain systems. Some of this is addressed in this year's budget. The City received a grant from the Utah State Legislature, through Salt Lake County in the amount of \$2,000,000. These funds will be used on a variety of street infrastructure projects. However, long-term needs related to infrastructure will need to continue to be a point of emphasis in future budgets and revenue/funding discussions.

Other projects in the capital project fund include modest funding for sidewalk and hazard mitigation projects. Also, the move to a new software system by the valley-wide E911 center results in the need to purchase new computers for all police vehicles. The cost of these computers is estimated at \$100,000.

Debt Service

The City currently has three primary areas of outstanding debt: sales tax revenue bonds, police vehicle lease, and public works vehicle lease. 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 from 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.

Economic Development

Cottonwood Heights has the second most Class A office space, behind Salt Lake City, of any City 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 taxbase. 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.

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 with prudence. 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,



John Park

Cottonwood Heights City Manager

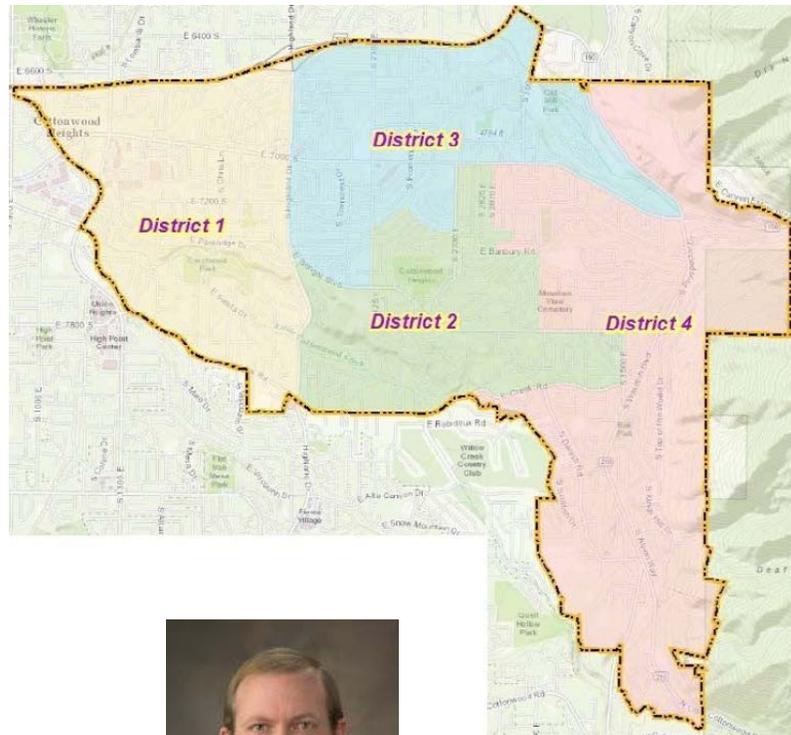


Mayor
Kelvyn H. Cullimore, Jr.

COTTONWOOD HEIGHTS, UTAH CITY COUNCIL: FISCAL YEAR 2017-18



Council Member
District 3
Michael J. Peterson



Council Member
District 1
Michael Shelton

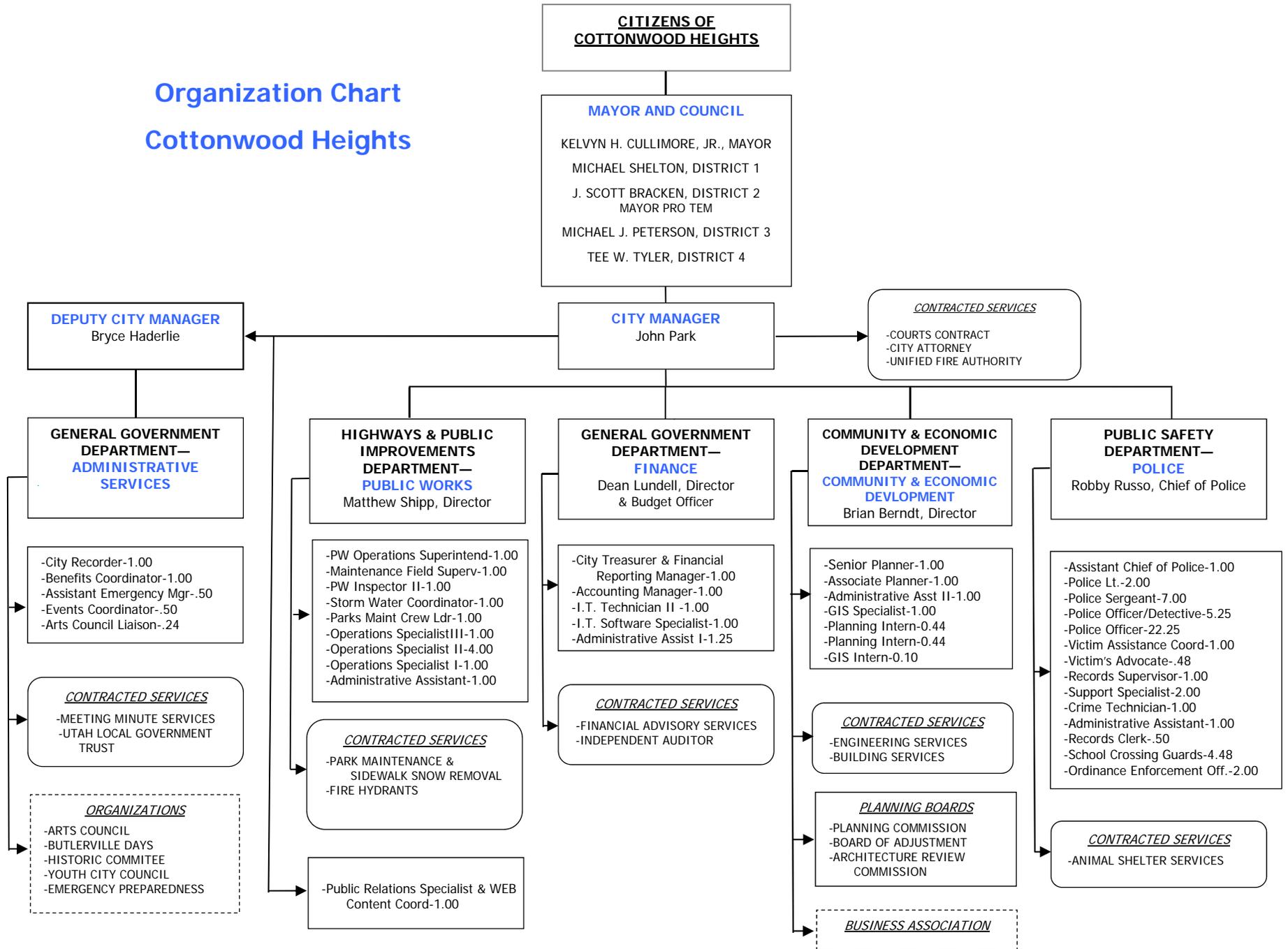


Council Member
District 4
Tee W. Tyler



Council Member
District 2
J. Scott Bracken

Organization Chart Cottonwood Heights





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 the largest 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

Among the many are 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-worth 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 allocation of previously accumulated fund balance.
- The City will cover 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 in cash 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 60 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, 2016, 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

During the Feb. 21, 2017 meeting, Cottonwood Heights City Council met with staff to discuss budget and other strategic priorities for this budget year and for future years. Several issues were addressed and prioritized. The following issues were identified to be the highest priorities.

- **Road Inventory and Funding** – Due to funding shortfalls, the City’s roads are in need of increased attention and funding. The City’s roads have previously been inventoried and graded. This process gives each road in the City a rating based on a standard pavement condition index (PCI). PCI measures the condition of the roads for distress and drivability on a scale from 0 to 100. In order to develop a comprehensive plan to preserve and maintain the City roads, this inventory needs to be updated. The City has allocated funds in the FY 2018 budget year to complete this study.
- **Competitive Employee Compensation** – Cottonwood Heights considers the City’s employees to be its most valuable resource. Hiring and retaining a qualified, motivated, and enthusiastic workforce is of utmost importance. The City has created a pay plan that gives supervisors the flexibility to move high-performing employees along the pay range more quickly than was previously possible.
- **Public Works Services** – During the previous fiscal year, the City took upon itself the task of providing snow-plowing and streets maintenance. These services had previously been provided by a private contractor. With a year’s experience, City officials and staff will evaluate current processes and look for ways to improve performance and efficiency.
- **Economic Development** – Cottonwood Heights recognizes the importance that high-quality economic development can have on the City’s future. The City has identified three areas where this type of development and redevelopment can likely occur in the near future: Canyon Centre, Gravel Pit, and the Ft. Union Corridor. City leaders will study these areas and seek quality development opportunities.
- **Evaluate budget saving opportunities** – Revenue growth in Cottonwood Heights is limited by both scarcity of available land and legislative restrictions on property tax revenue growth. Therefore, for the City’s long-term viability, the City’s budget must be continuously evaluated to find areas where spending can be reduced in a way that will have minimal impact on services. Considerations will be made for both level of service delivery and contracts used to provide services to Cottonwood Heights residents.
- **Five-Yr Financial Plan** – Cottonwood Heights is committed to establishing a long-term approach to finance and budgeting. It is crucial that decisions are evaluated both on their impact to the current year, as well as future years. By looking ahead, the City will be better able to prepare for future opportunities and difficulties. To assist in this effort, the City will prepare a budget for the current year and forecasts for five future years.

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	Percentage Increase	Description
Property Tax	0.73%	As a City close to build out, Cottonwood Heights is not experiencing rapid growth. Property tax regulations in the State of Utah tend to constrict growth in property taxes revenues without growth in taxable property.
Sales Tax	4.05%	Unlike property tax, sales tax revenue will grow with inflation. That growth along with natural economic growth causes sales tax revenue to increase at a more rapid rate. Sales tax revenues have averaged an annual increase of 4.65% over the last two years.
Municipal Energy Tax	10.15%	The City instituted a municipal energy tax that began during fiscal year 2016. Revenues were initially estimated rather conservatively. With a full year to create estimates, a more realistic estimate can now be made. The result is an estimated increase of 10.15% over the previous year's budget.
Road Tax	6.05%	The City receives a portion of the tax charged on motor vehicle fuel as a grant from the State of Utah. The Utah Legislature recently increased this tax effective July 1, 2017. A portion of that increase will come to Cottonwood Heights.

BUDGET ESTIMATES

Expenditures – Once revenues are established, the City looks at upcoming increases and decreases in expenditures. Most operating line items are unchanged from the previous year. Significant changes are described below:

Expenditure	Increase	Description
Wages	0.70% COLA 1.2% – 4.8% Merit	Employees are given a COLA annually based on the national CPI as determined by the Bureau of Labor Statistics. The City's merit system allows for employees to receive up to 4 steps per year based on their performance. Each step represents a 1.2% increase.
Health Insurance	8.00%	Through negotiations with our insurance carrier, the City was able to secure an increase of 8% over the previous year's rate. The estimated cost of this increase is \$62,000.
2016 Bond Payment	\$211,011	The City issued bonds in July 2016 to fund the completion of the City Municipal Center as well as the purchase of land and a structure for public works. The payments for this bond begin July 2017.
Insurance	\$70,000	With the acquisition of a new structure (City Municipal Center) as well as the purchase of a fleet of public works vehicles, property insurance costs will increase due to the addition of these assets. Additionally, the City has experienced an increase in its Workers Compensation rates.
Building Costs	\$50,000	The addition of a new building also increases the associated cost of cleaning, maintenance, and utilities. \$50,000 was added to the maintenance budget to cover these costs.

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.

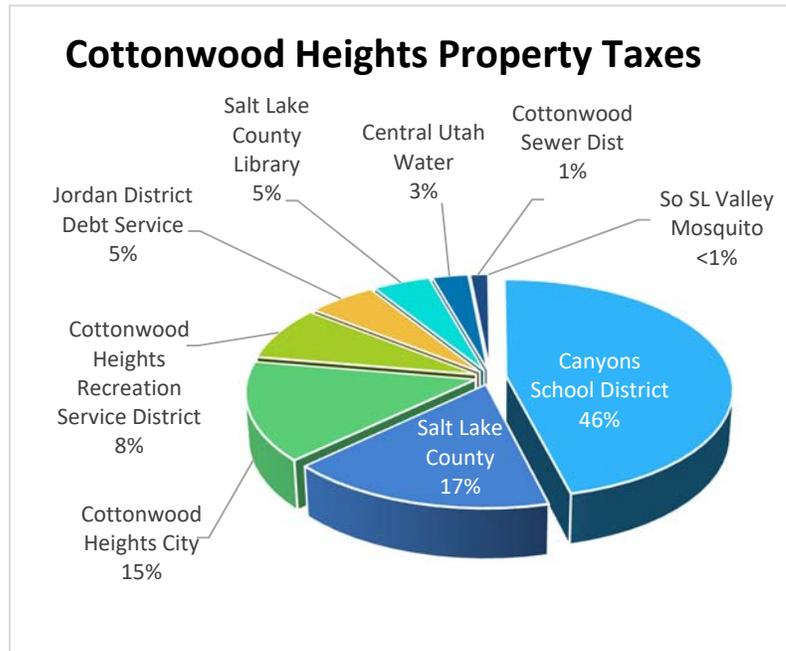
General Activities

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 36% 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 2017 fiscal year is .2064%. A primary residence in Cottonwood Heights with an assessed value of \$300,000 would pay \$340.56 in property taxes to Cottonwood Heights. The rate for the 2018 fiscal year decreased to .1981% due to the increase of property values in the city.

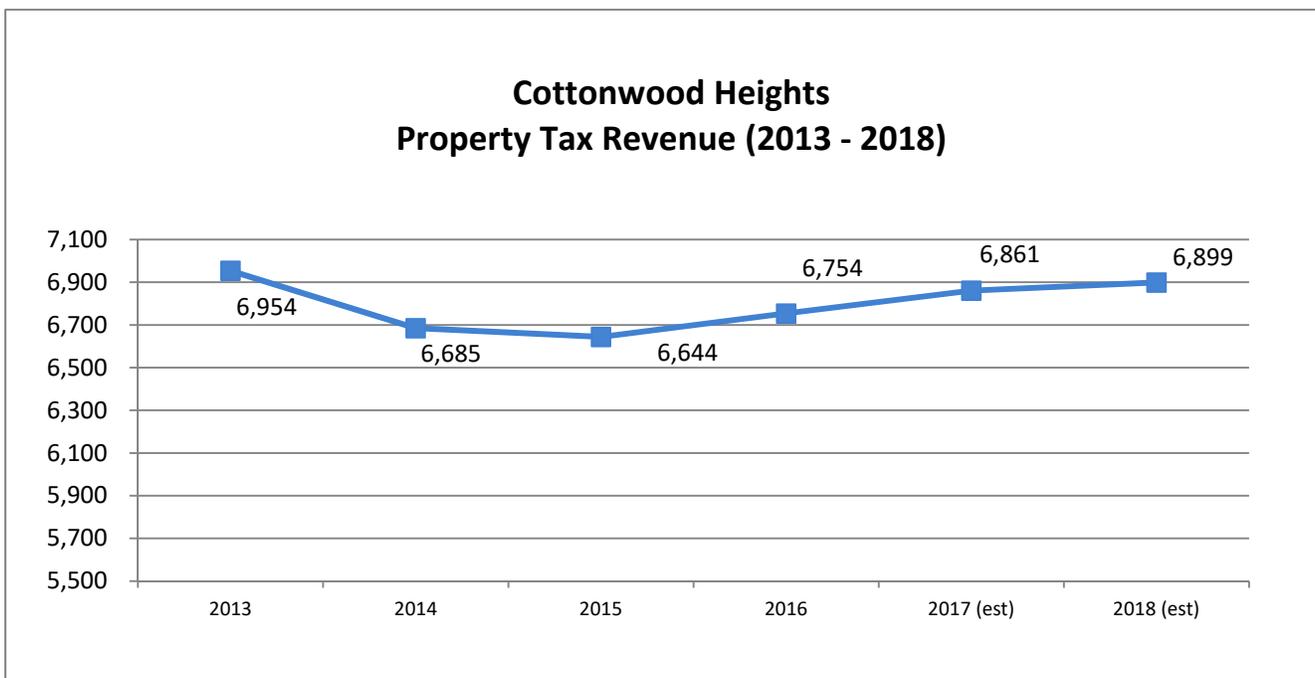


In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation.” The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite what are sometimes wide fluctuations in real estate values. The calculations 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.

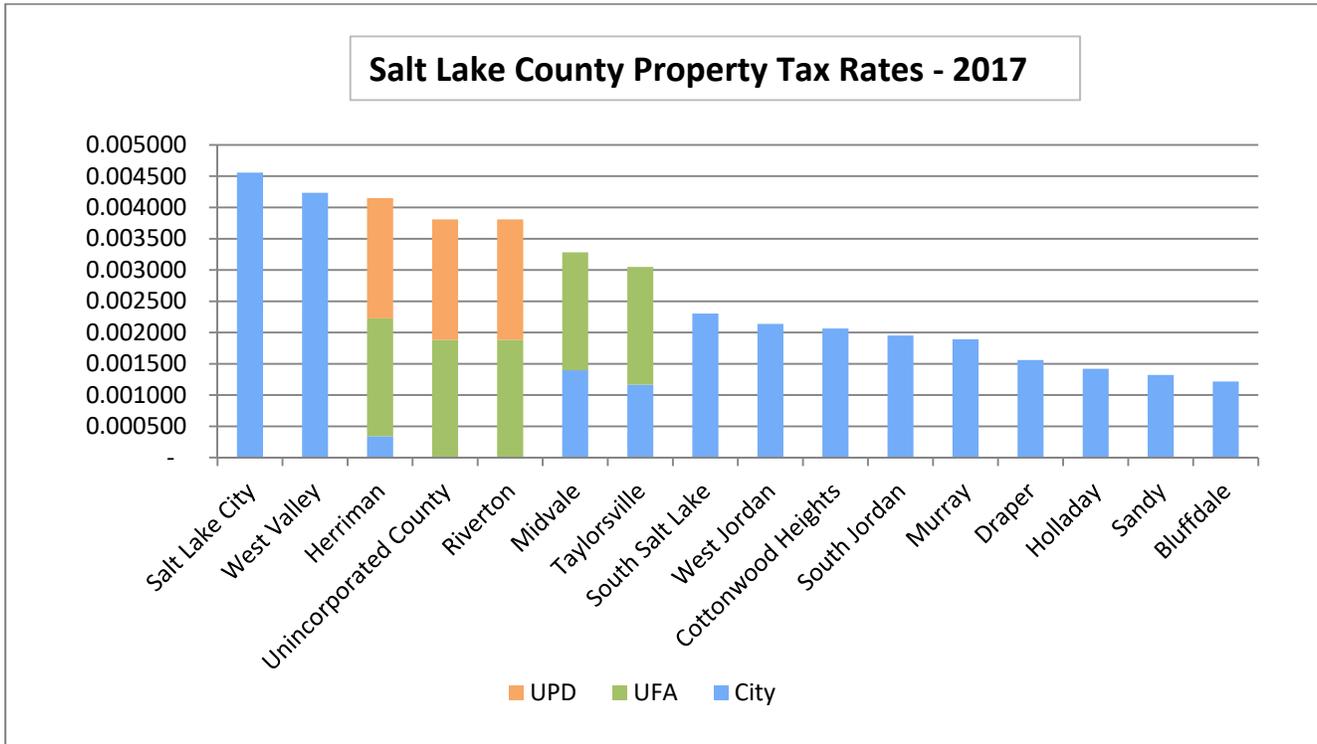
Property tax revenue tends to rise steadily, although at a generally low growth rate. The graph below shows a decrease from 2013 to 2014. This was due to significant collections in property taxes that were assessed during the recession that occurred during the latter part of the previous decade. The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



For the upcoming fiscal year, the City is budgeting \$6,899,089 in property taxes. This is a modest increase of less than 1 percent over the previous year’s budget. This estimate is based on forecasts of growth as well as historical trend.

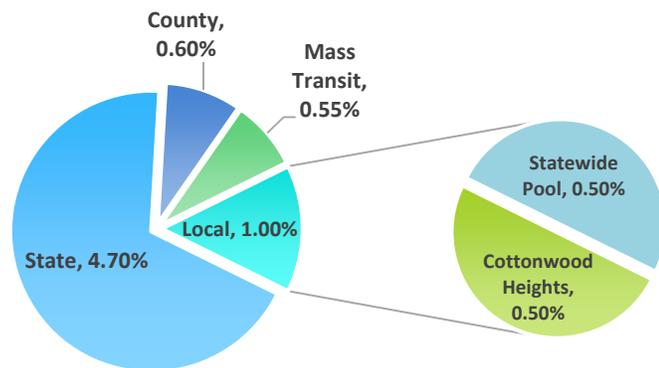
Relative Tax Rates

Below is a chart showing the tax rates for other cities in Salt Lake County for the 2017 tax year. For cities included in the Unified Fire Service Area and/or Salt Lake Valley Law Enforcement Service Area, representing the Unified Police Department, those rates are added to the city rate. The average property tax rate for the cities shown below is .002221 and the median rate is .002672. Cottonwood Heights' rate for the 2016-2017 fiscal year was .002064.



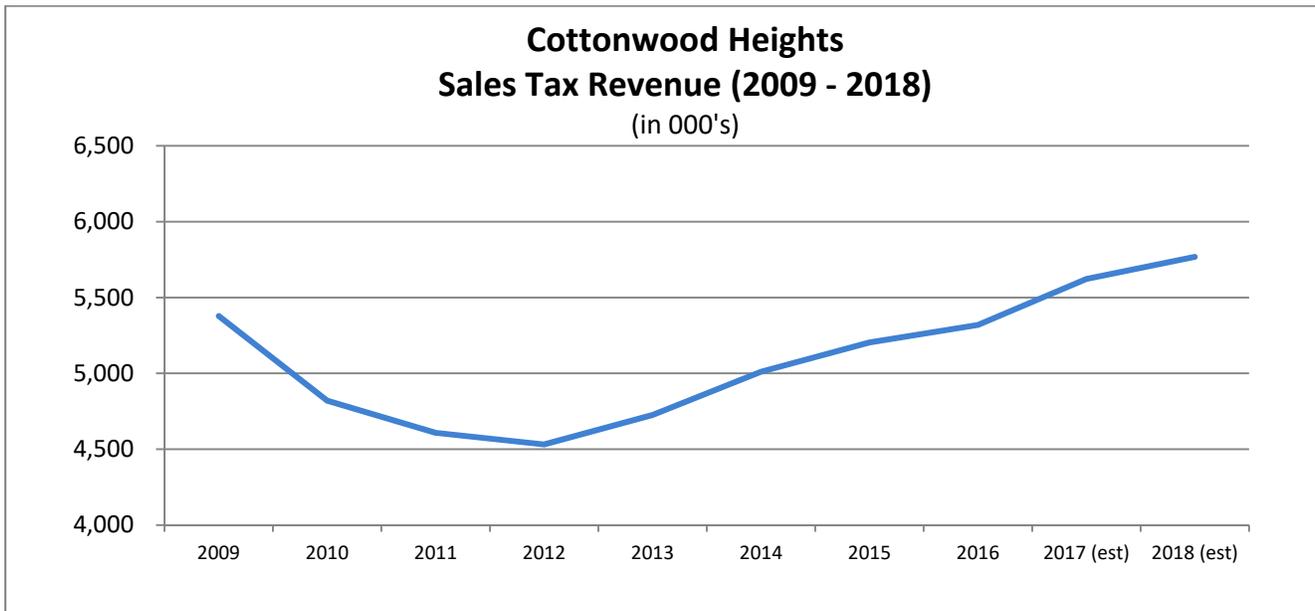
Sales Tax. Sales Tax is the second largest source of revenue for the City, representing 31% of total governmental revenue. Retail sales in Cottonwood Heights are assessed a tax at the rate of 6.85%. 1% of the 6.85% is assessed by the City. However, following state law, 50% of this revenue comes directly 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 2016 year, the City received \$1.10 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. It is anticipated the City will collect \$5,767,644 in sales tax revenue for FY 2017. The average percentage growth in sales tax revenue from 2012–2016 is 3.79%. Based on trends and experience, we are forecasting revenues of 4.05% over the previous year's budget and 2.39% higher than FY 2017 forecasts.

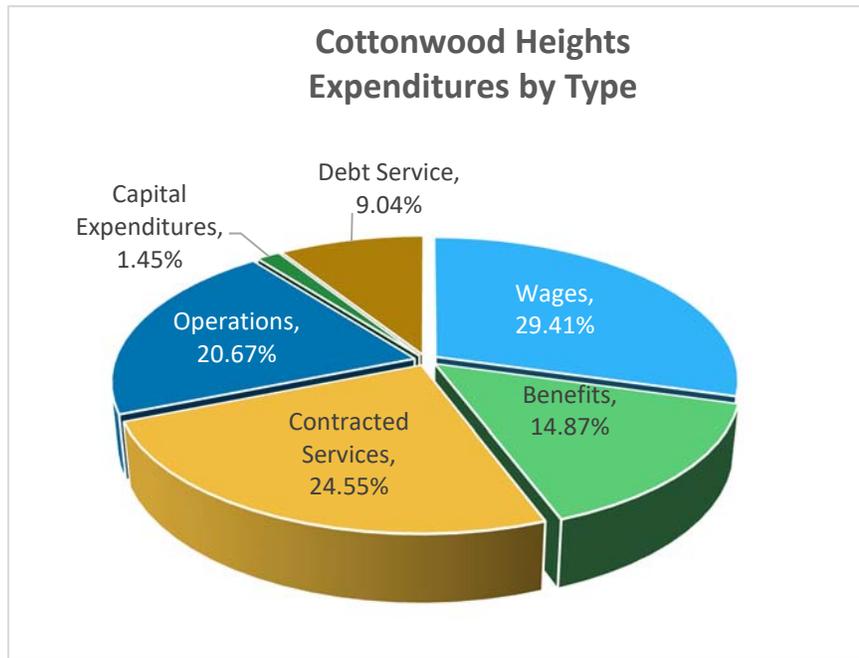


Other Revenues. Property and sales tax make up 69% of the City's general fund revenues. The remaining revenues come from a variety of sources. These sources are briefly described below:

- ❖ 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 operation 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 2015 and FY 2016, Cottonwood Heights received \$527,333 and \$530,137, respectively.
- ❖ E911 Fees – A fee is charged to all land and cell phone lines for emergency 911 service. The revenue received from the City for this service is paid to Valley Emergency Communications Center (VECC) to provide 911 service to City residents.

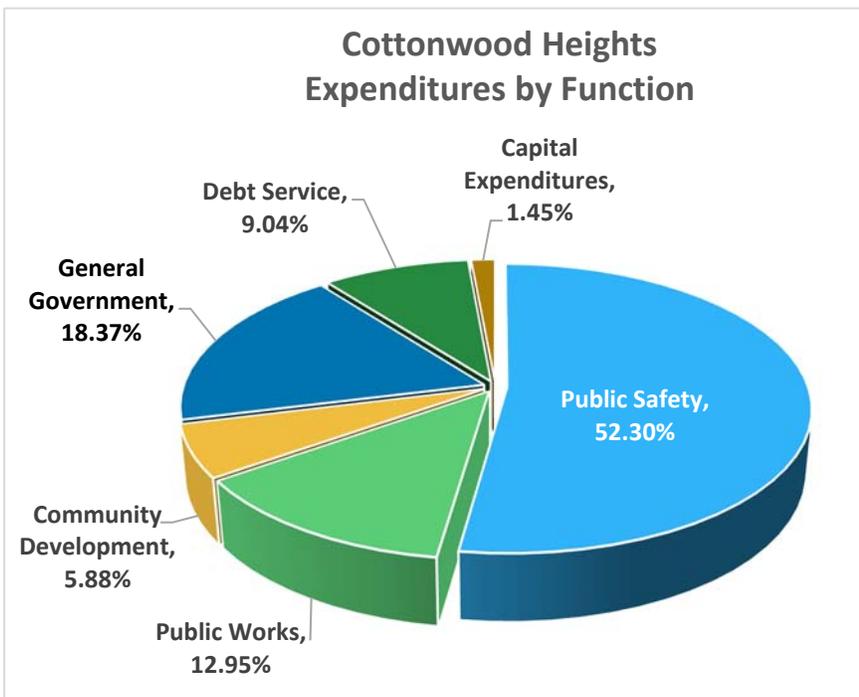
Expenditures by Type.

The City’s budget is assembled according to guidelines established by the City Council. When looking at the overall general fund budget, just under 30% 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 25% of the budget with operations, debt service, and capital expenditures making up the rest of the budget.



Expenditures by Function.

Not surprisingly, the largest portion of the general fund budget goes to public safety. The City spends 52% of its budget on these services. 18% 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. Further information on individual departments is available in the *Departments, Divisions & Programs* section of this document.



Other Funds

In addition to general fund activities, the City maintains two 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. Expenditures in the capital projects tend to vary year-to-year. Last year's capital project expenditures were significantly higher due to the completion of City Hall and the establishment of the City's Public Works Department, which required a significant amount of start-up capital.

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 *Canyon Centre*. It is anticipated that incentives in this area will allow this to be redeveloped in a way to provide public amenities such as a park and public parking for access to canyon recreation.

Debt Service Fund. This fund is used to accumulate resources for the purposes of paying principal and interest on any 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. This is a new fund for the City this year. Debt service expenditures were previously accounted for in the General Fund.

Consolidated Budget

All Governmental Funds
2017-2018 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2018 Budget Total	FY 2017 Final Budget	FY 2016 Actual
Revenues							
Property Taxes	6,899,089	-	-	-	6,899,089	6,849,085	6,810,924
Sales Taxes	5,906,000	-	-	-	5,906,000	5,741,000	5,622,651
Other Taxes	3,117,296	-	-	-	3,117,296	2,917,296	2,557,905
Licenses & Permits	690,600	-	-	-	690,600	690,600	993,122
Class C Road Funds	1,315,000	-	-	-	1,315,000	1,240,000	1,098,514
Intergovernmental Revenues	70,000	-	2,000,000	-	2,070,000	889,156	1,039,954
Charges for Services	65,500	-	-	-	65,500	65,500	102,109
Fines and Forfeitures	490,000	-	-	-	490,000	460,000	530,137
Other Revenues	79,254	-	-	-	79,254	961,634	176,076
Developer Payments	-	-	-	-	-	-	94,268
Proceeds from Debt Issuance	-	-	-	-	-	7,940,000	-
Use of/(Contr To) Fund Balance	546,350	25,000	142,375	-	713,725	4,509,398	9,662,690
Transfers	(2,012,343)	-	278,625	1,733,718	-	-	-
Total Budgeted Revenue	17,166,746	25,000	2,421,000	1,733,718	21,346,464	32,263,669	28,688,350
Expenditures							
Operations							
Salaries & Wages	5,640,053	-	-	-	5,640,053	5,659,322	4,634,011
Employee Benefits	2,852,881	-	-	-	2,852,881	2,663,144	2,196,358
Operating Expenditures	3,964,601	25,000	-	-	3,989,601	4,422,510	3,306,783
Contracted Services	4,709,211	-	-	-	4,709,211	4,548,781	6,159,562
Equipment and Capital Improvements	-	-	2,421,000	-	2,421,000	13,190,604	11,161,532
Debt Service Payments	-	-	-	1,733,718	1,733,718	1,779,308	1,230,104
Total Budgeted Expenditures	17,166,746	25,000	2,421,000	1,733,718	21,346,464	32,263,669	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 19-20.

The following are tasks that must be completed during the last half of the City's fiscal year to develop and approve the budget document. The City Council solicits public comment and input at the beginning of every business meeting, and when the budget is discussed it is an 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.

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.

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.

MAY



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 13.

JUNE



The tentative budget is on file at the city offices and on the city’s website for public inspection until the date of budget adoption (This year’s date was June 20, 2017), at which time the City Council adopts the final budget and sets the final property tax rate. State law requires the budget be adopted on or before June 22 each year.

The Mayor and City Council pass a resolution adopting the budgets and sets the property tax rate for the 2017 calendar year which provides the revenue for the 2017-2018 fiscal year budget.

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 unexpended funds available. Department Directors 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. 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	2015-16 Actual	2016-17 Adopted Budget	2016-17 Year-end Estimate	2017-18 Proposed Budget	2017 Budget to 2018 Budget % Change
BEGINNING FUND BALANCE	2,136,364	2,352,185	2,352,185	2,722,525 *	
REVENUES					
TAXES					
Real Property Taxes	6,792,308	6,849,089	6,860,625	6,899,089	0.73%
General Sales and Use Taxes	5,622,651	5,676,000	5,801,000	5,906,000	4.05%
E911 Telephone Fees	313,195	265,000	314,292	265,000	0.00%
Fee-In-Lieu of Property Taxes	359,521	350,000	429,030	350,000	0.00%
Franchise Taxes - Cable TV	320,220	306,700	338,203	306,700	0.00%
Energy Sales and Use Tax	1,530,067	1,970,596	2,106,846	2,170,596	10.15%
Telecom Fee	0	0	0	0	0.00%
Transient Room Tax	34,901	25,000	30,265	25,000	0.00%
Total Taxes	14,972,864	15,442,385	15,880,261	15,922,385	3.11%
LICENSES AND PERMITS					
Business Licenses and Permits	250,345	220,000	199,186	220,000	0.00%
Buildings, Structures and Equipment	631,320	425,600	432,248	425,600	0.00%
Road Cut Fees	101,301	35,000	98,812	35,000	0.00%
Animal Licenses	10,157	10,000	8,903	10,000	0.00%
Total Licenses and Permits	993,122	690,600	739,149	690,600	0.00%
INTERGOVERNMENTAL REVENUE					
Federal Grants	83,274	25,000	1,932	25,000	0.00%
State Grants	28,175	0	61,646	0	0.00%
Class C Roads	1,098,514	1,240,000	1,257,470	1,315,000	6.05%
Liquor Fund Allotment	42,168	45,000	39,532	45,000	0.00%
Local Grants	22,298	0	30,000	0	0.00%
Total Intergovernmental Revenues	1,274,430	1,310,000	1,390,580	1,385,000	5.73%
CHARGES FOR SERVICE					
Zoning and Subdivision Fees	102,109	60,000	39,111	60,000	0.00%
Pavilion Fees	4,125	5,500	5,000	5,500	0.00%
Other Charges for Services	2,598	0	0	0	0.00%
Total Charges for Services	108,832	65,500	44,111	65,500	0.00%
FINES AND FORFEITURES					
Courts Fines	530,137	460,000	475,208	490,000	6.52%
Total Fines and Forfeitures	530,137	460,000	475,208	490,000	6.52%

* estimated

General Fund
Revenue and Other Sources with Impact on Fund Balance

Description	2015-16 Actual	2016-17 Adopted Budget	2016-17 Year-end Estimate	2017-18 Proposed Budget	2017 Budget to 2018 Budget % Change
MISCELLANEOUS REVENUE					
Interest Revenues	16,050	20,000	43,770	20,000	0.00%
Miscellaneous Revenues	61,375	59,254	45,000	59,254	0.00%
Total Miscellaneous Revenue	77,426	79,254	88,770	79,254	0.00%
TOTAL REVENUES	17,956,811	18,047,739	18,618,079	18,632,739	3.24%
OTHER FINANCING SOURCES					
IMPACT FEES					
Storm Water Impact Fees	0	0		0	0.00%
Transportation Impact Fees	0	0		0	0.00%
Total Impact Fees	0	0	0	0	0.00%
OTHER SOURCES					
Transfer from Capital Projects Fund	0	0		0	0.00%
Sale of Capital Assets	8,500	863,308	863,308	0	-100.00%
Proceeds from Capital Leases	0	0	0	0	0.00%
Total Other Sources	8,500	863,308	863,308	0	-100.00%
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	8,500	863,308	863,308	0	-100.00%
GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES	17,965,311	18,911,047	19,481,387	18,632,739	-1.47%

General Fund
Expenditures and Other Uses with Impact on Fund Balance

Description	2015-16 Actual	2016-17 Adopted Budget	2016-17 Year-end Estimate	2017-18 Proposed Budget	2017 Budget to 2018 Budget % Change
EXPENDITURES					
GENERAL GOVERNMENT					
LEGISLATIVE					
Mayor & City Council	542,049	569,062	569,062	396,623	-30.30%
Planning Commission	5,184	6,000	6,000	6,000	0.00%
Contributions To:					
Canyons SD Foundation	0	0	0	2,000	#DIV/0!
CH Recreation District Foundation	0	0	0	2,000	#DIV/0!
Legislative Committees	130,581	143,000	143,000	143,000	0.00%
Total Legislative	677,814	718,062	718,062	549,623	-23.46%
JUDICIAL					
Court, Prosecutor & Defender	409,225	400,000	400,000	430,000	7.50%
Total Judicial	409,225	400,000	400,000	430,000	7.50%
EXECUTIVE & GENERAL GOVERNMENT					
City Manager & General Government	685,270	769,411	769,411	486,371	-36.79%
Administrative Overhead	0	0	0	488,322	#DIV/0!
Total Executive & General Government	685,270	769,411	769,411	974,693	26.68%
ADMINISTRATIVE OFFICES					
Finance	600,156	645,771	625,771	639,455	2.19%
Attorney	298,790	229,022	229,022	244,022	6.55%
Administrative Services	366,110	442,584	432,584	444,886	2.84%
Emergency Management	6,897	17,600	17,600	17,600	0.00%
Information Technology	129,351	137,100	137,100	137,100	0.00%
Elections	15,488	0	0	86,000	#DIV/0!
Total Administrative Offices	1,416,794	1,472,077	1,442,077	1,569,063	8.81%
TOTAL GENERAL GOVERNMENT	3,189,103	3,359,550	3,329,550	3,523,379	5.82%
PUBLIC SAFETY					
Police	5,374,631	5,746,822	5,851,822	5,936,448	1.45%
Fire	3,568,718	3,784,759	3,709,759	3,919,759	5.66%
Ordinance Enforcement	157,298	170,215	170,215	174,816	2.70%
Total Public Safety	9,100,648	9,701,796	9,731,796	10,031,023	3.07%

General Fund
Expenditures and Other Uses with Impact on Fund Balance

Description	2015-16 Actual	2016-17 Adopted Budget	2016-17 Year-end Estimate	2017-18 Proposed Budget	2017 Budget to 2018 Budget % Change
HIGHWAYS AND PUBLIC IMPROVEMENTS					
Public Works (non-Class C)	1,926,377	1,644,484	1,644,484	2,088,836	27.02%
Class C Road Program	942,558	1,190,000	1,190,000	395,726	-66.75%
Total Highways and Public Improvements	2,868,935	2,834,484	2,834,484	2,484,562	-12.35%
COMMUNITY AND ECONOMIC DEVELOPMENT					
Planning	504,333	541,103	541,103	486,448	-10.10%
Economic Development	40,358	71,180	71,180	96,334	35.34%
Engineering	537,385	545,000	545,000	545,000	0.00%
Total Community & Economic Development	1,082,076	1,157,283	1,157,283	1,127,782	-2.55%
DEBT SERVICE					
Principal Payments	375,545	1,202,734	1,202,734	0	-100.00%
Interest Payments	854,558	576,575	576,575	0	-100.00%
Total Debt Service	1,230,103	1,779,309	1,779,309	0	-100.00%
TOTAL EXPENDITURES	17,470,864	18,832,422	18,832,422	17,166,746	-8.84%
OTHER USES					
Transfers to Cap Improvement Fund	278,625	278,625	278,625	278,625	0.00%
Transfers to Debt Service Fund	0	0	0	1,733,717	#DIV/0!
Total Other Financing Uses	278,625	278,625	278,625	2,012,342	622.24%
TOTAL OTHER (USES)	278,625	278,625	278,625	2,012,342	622.24%
GRAND TOTAL BUDGETED EXPENDITURES AND OTHER USES	17,749,490	19,111,047	19,111,047	19,179,089	0.36%
TOTAL ENDING FUND BALANCE	2,352,185	2,152,185	2,722,525	2,176,175	-20.07%
NET CHANGE TO FUND BALANCE	215,821	(200,000)	370,340	(546,350)	

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

Description	2015-16 Actual	2016-17 Adopted Budget	2016-17 Year-end Estimate	2017-18 Proposed Budget	2017 Budget to 2018 Budget % Change
BEGINNING FUND BALANCE	13,757,744	3,902,903	3,902,903	188,031	
REVENUES					
CDBG Funds	97,792	0	0	0	0.00%
SL Co Grants	741,752	0	803,011	2,000,000	0.00%
Impact Fees	94,268	0	0	0	0.00%
Other Revenues	25,901	0	0	0	0.00%
Interest Revenue	68,354	0	0	0	0.00%
TOTAL REVENUES	1,028,067	0	803,011	2,000,000	0.00%
OTHER FINANCING SOURCES					
Debt Proceeds	0	7,940,000	7,940,000	0	-100.00%
Transfers In	278,625	278,625	278,625	278,625	0.00%
Use of Fund Balance	0	0	0	0	0.00%
TOTAL OTHER SOURCES AVAILABLE	278,625	8,218,625	8,218,625	278,625	-96.61%
TOTAL REVENUE/OTHER SOURCES	1,306,692	8,218,625	9,021,636	2,278,625	-72.27%
EXPENDITURES					
ADA Ramps	170,910	0	0	0	0.00%
Ft Union/Highland Intersection	18,275	0	954,986	0	0.00%
Sidewalk Replacement	54,746	0	50,000	50,000	0.00%
Public Works Site	84,533	1,000,000	3,045,470	0	-100.00%
Bengal Boulevard	1,389,135	0	151,769	0	0.00%
Mountview Park	24,093	30,000	30,000	0	-100.00%
Hazard Mitigation	15,000	0	15,000	15,000	0.00%
Prospector Street Lights	0	0	25,000	0	0.00%
Ft Union Park & Ride	22,200	0	0	0	0.00%
Traffic Adaptive Control	71,958	0	58,043	0	0.00%
Manhole Raising	0	0	0	140,000	0.00%
Road Striping	0	0	0	335,000	0.00%
Pavement Management	0	0	0	1,100,000	0.00%
Highland Access Ramp	20,028	0	0	0	0.00%
Wasatch Park & Ride	14,911	0	10,089	357,000	0.00%
Brown Sanford Inventory	7,845	0	22,155	0	0.00%
Road Study	0	0	0	50,000	0.00%
Hawk Crosswalk	7,721	0	29,279	0	0.00%
Creek Road Resurface	141,483	335,000	318,517	0	-100.00%
Ft Union/I215 Interchange	0	0	0	194,000	0.00%

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

Description	2015-16 Actual	2016-17 Adopted Budget	2016-17 Year-end Estimate	2017-18 Proposed Budget	2017 Budget to 2018 Budget % Change
Police Vehicles	0	1,340,000	1,340,000	0	-100.00%
Public Works Vehicles	189,395	3,100,000	3,100,000	0	-100.00%
Municipal Center Construction	8,870,535	2,500,000	3,586,200	0	-100.00%
Police Laptops	0	0	0	100,000	0.00%
Pothole Patcher	0	0	0	80,000	0.00%
Other Projects	58,765	0	0	0	0.00%
TOTAL EXPENDITURES	11,161,532	8,305,000	12,736,508	2,421,000	-70.85%
TOTAL EXP/OTHER USES	11,161,532	8,305,000	12,736,508	2,421,000	-70.85%
TOTAL ENDING FUND BALANCE	3,902,903	3,816,528	188,031	45,656	-98.80%
NET CHANGE TO FUND BALANCE	(9,854,841)	(86,375)	(3,714,872)	(142,375)	64.83%

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

Description	2015-16 Actual	2016-17 Adopted Budget	2016-17 Year-end Estimate	2017-18 Proposed Budget	2017 Budget to 2018 Budget % Change
BEGINNING FUND BALANCE	-	0	0	-	
OTHER FINANCING SOURCES					
Transfers In	0	0	0	1,733,717	0.00%
TOTAL OTHER SOURCES AVAILABLE	0	0	0	1,733,717	0.00%
TOTAL REVENUE/OTHER SOURCES	0	0	0	1,733,717	0.00%
EXPENDITURES					
Principal Payments	0	0	0	937,888	0.00%
Interest Payments	0	0	0	795,829	0.00%
TOTAL EXPENDITURES	0	0	0	1,733,717	0.00%
TOTAL EXP/OTHER USES	0	0	0	1,733,717	0.00%
TOTAL ENDING FUND BALANCE	-	-	-	-	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	2015-16 Actual	2016-17 Adopted Budget	2016-17 Year-end Estimate	2017-18 Proposed Budget	2017 Budget to 2018 Budget % Change
BEGINNING FUND BALANCE	1,845,843	1,822,173	1,822,173	1,822,173	
REVENUES					
Property Tax	18,616	0	0	0	0.00%
Intergovernmental	0	0	0	0	0.00%
Interest Revenue	13,666	0	0	0	0.00%
TOTAL REVENUES	32,282	0	0	0	0.00%
OTHER FINANCING SOURCES					
Bond Proceeds	0	0		0	0.00%
Transfers In	0	0	0	0	0.00%
Use of Fund Balance	0	0	0	25,000	0.00%
TOTAL OTHER SOURCES AVAILABLE	0	0	0	25,000	0.00%
TOTAL REVENUE/OTHER SOURCES	32,282	0	0	25,000	0.00%
EXPENDITURES					
Professional Services	55,952	0	0	25,000	0.00%
TOTAL EXPENDITURES	55,952	0	0	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	55,952	0	0	25,000	0.00%
TOTAL ENDING FUND BALANCE	1,822,173	1,822,173	1,822,173	1,822,173	0.00%
NET CHANGE TO FUND BALANCE	(23,670)	0	0	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: FY2017 Adopted	569,062
		FY2017 Amended	624,059
		FY2018 Budget	396,623
SUB-DIVISION	Mayor & City Council	Kelvyn H. Cullimore Jr.-Mayor Michael Shelton-Council Member-1 st District J. Scott Bracken-Council Member-2 nd District Mike Peterson-Council Member-3 rd District Tee W. Tyler-Council Member 4 th District	

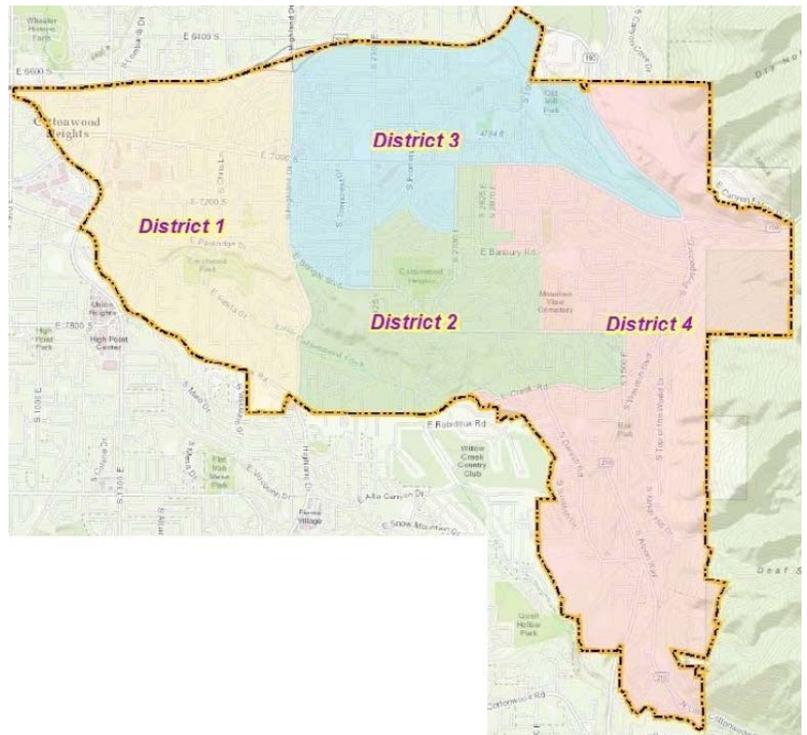
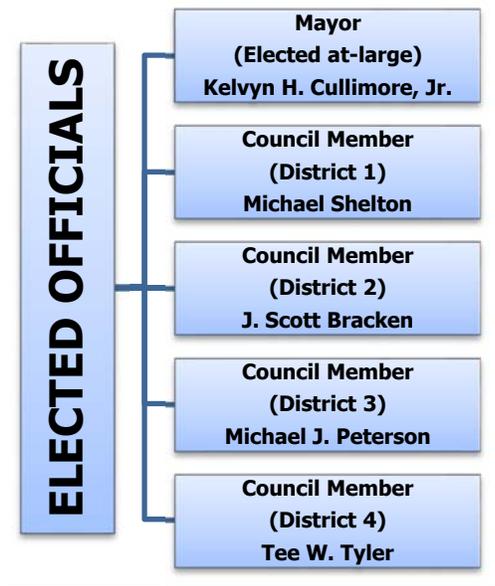
AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES: Chapter 2.10. Chapter 2.10.020—The city has adopted the council-manager form of government pursuant to UTAH CODE ANN. § 10-3-1201, *et seq.* The legislative branch of the city government is vested in a five (5) person city council, composed of four (4) 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 Cullimore. 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 Cullimore also serves as a board member of the Unified Fire Authority (UFA) serving as the chairman 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 Utah Substance Abuse Advisory Council Sober Living Homes Subcommittee; member of the Transportation Coordinating Committee (Trans Com) of the Wasatch Front Regional Council; chairman 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 Salt Lake County Boundary Committee; current member and former president of the SL County Conference of Mayors; and member and past president of the Salt Lake County Council of Governments.

Council Member Shelton. In addition to serving as the City Council member from District One, 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), a member of the City Emergency Planning Committee, 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 Mayor Pro Tem, 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 as a member of the City Information Systems Committee.

Council Member Peterson. In addition to serving as the City Council member from District Three, and representing the Council on the Historic Committee and Butlerville Days Committee, Council member Peterson serves as the City Courts liaison, and on the Long Range Planning Committee that focuses on needs of the homeless.

Council Member Tyler. In addition to serving as the City Council member from District Four, Council member Tyler serves as the City liaison with the Mosquito Abatement District, the Jordan River Commission, the Association of Municipal Councils, and the Utah League of Cities and Towns Legislative Policy Committee.

EXPENDITURE DETAIL BY MAJOR CATEGORY

FINANCE BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2015-16 Actual	FY2016-17 Budget	FY2017-18 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	22,151	23,807	24,190	COLA
City Council	58,661	63,243	64,062	COLA
Employer Paid Benefits (200)	24,216	25,942	26,728	
Other Purchased Services (500)	402,769	414,600	244,173	Property and Liability Insurance Moved to Admin Overhead Budget
General Expenses and Supplies (600)	34,251	41,470	41,470	
Total Budgeted Expenditures	<u>542,049</u>	<u>569,062</u>	<u>400,623</u>	

Administrative Services



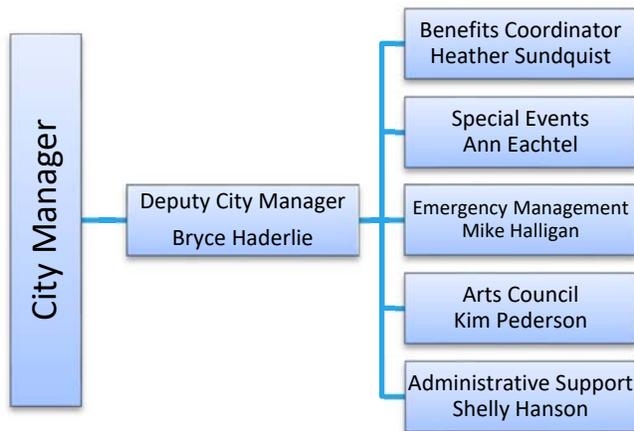
FUND:	General Fund	COST CENTER NUMBER	11-4144
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	3.75
SUB DEPARTMENT	Administrative Offices	BUDGET: FY2017 Adopted	442,584
		FY2017 Amended	432,584
		FY2018 Budget	444,886
DIVISION	Administrative Services	DIRECTOR: Bryce Haderlie	

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’s office, public relations, human resources, events, and customer and community services.

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.

ORGANIZATION PROFILE



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

Administrative Services Responsibilities

- **Assistant City Manager** – The Assistant City Manager oversees the Administrative Services Department including all functions listed below. The Assistant City Manager also is acting City Manager whenever the City Manager is unavailable.

- **Employee Benefits** – Administers benefits for all City employees. These benefits include: health and dental insurance, pensions, and supplemental insurance. The department also coordinates training to employees on a variety of topics including safety and City policies.

- **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
Update and clarify City policies to employees	Update employee policies and procedures.	The employee policy manual revision is nearing completion.
Improve preparation for City events	Complete emergency management plan for events.	The emergency management plan for events was completed.
Improve customer service	Update new employee training to build and maintain a service-oriented culture.	Bryce Haderlie, a certified instructor for the Arbinger Institute, a company that specializes in improving work environments, provided training to the City's police department. A call center was used during the winter to log and track customer calls.
Reduce accidents and associated costs	Reduce E mod rating through training and Executive Accident Review Committee.	Staff has been trained on Workers Compensation claim responses to reduce claims and improve E mod.

Current Year Goals and Objectives		
Goal	Objective	Status Update
Complete the creation of an accident review committee	Establish an accident review committee with a written policy and regular meetings.	<ul style="list-style-type: none"> • Create a written policy. • Establish a meeting schedule. • Evaluate outcomes of committee decisions and recommendations.
Reduce E mod over the previous year	Drive down workers compensation insurance rates by improving employee safety.	<ul style="list-style-type: none"> • Establish and educate staff on safety policies and procedures. • Explore new medical offices to use for employee injuries. • Consider bids from other providers.
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.	<ul style="list-style-type: none"> • Hold a coordination meeting with other departments and stakeholders to explore opportunities. • Develop a system to improve event planning and preparation. • Explore ways to enhance the use of City Hall and other City properties.
Enhance efficiencies through processes and programs	Find ways to conserve government resources (including budget), while maintaining high standards of customer service.	<ul style="list-style-type: none"> • Work with staff to define areas of waste or ways to improve efficiencies. • Develop processes and procedures to enhance efficiencies.

Accomplishments

FY2016-17 MAJOR ACCOMPLISHMENTS

ADMINISTRATION

- Assisted with the completion and occupancy of the City’s Municipal Center.
- Developed a plan for providing in-house public works services and implemented that plan along with other staff members.
- Conducted a community survey which provided input for Council policy and budget direction.
- Prepared purchasing proposals for several pieces of equipment for the public works department.

EMPLOYEE BENEFITS

- Negotiated transition from traditional health insurance to health savings accounts (HSA’s) to control the growth in insurance premiums for the City and staff members.
- Provided monthly training for staff members to enhance safety, encourage policy compliance, and provide education related to employee benefits.
- Made modifications to employee safety programs and coordinated with medical providers and insurance carriers to curb increases to workers comp rates.

EMERGENCY/RISK MANAGEMENT

- Developed the emergency response plan for Butlerville Days.
- Coordinated efforts with the Public Works department to construct sand bag-filling stations in response to potential flooding.
- Worked with the radio club to establish a radio base at the new City Hall and test for system reliability.
- Developed a weekly safety message in the *Council Update* memo.
- Created and taught an improved process in dealing with Workers Compensation injuries.

EXPENDITURE DETAIL BY MAJOR CATEGORY

ADMINISTRATIVE SERVICES BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2015-16 Actual	FY2016-17 Budget	FY2016-17 Budget	Explanation of Change
	<u>(3.75 FTE)</u>	<u>(3.75 FTE)</u>	<u>(3.75 FTE)</u>	
Salaries and Wages (100)	234,251	287,864	271,848	COLA and Merit
Employer Paid Benefits (200)	100,142	116,330	134,647	8% Increase Health Insurance
Other Purchased Services (500)	26,382	29,750	29,750	
General Expenses and Supplies (600)	5,336	8,640	8,640	
Total Budgeted Expenditures	<u>366,110</u>	<u>442,584</u>	<u>444,885</u>	

Legislative Committees & Special Bodies



FUND:	General Fund	COST CENTER NUMBER	11-4112
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
DIVISION	Legislative	BUDGET: FY2016 Adopted	143,000
		FY2016 Amended	211,430
		FY2017 Budget	143,000
SUB-DIVISION	Legislative Committees	DIRECTOR: Bryce Haderlie	

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.

FY2016-17 MAJOR ACCOMPLISHMENTS

EVENTS

- Hosted the ribbon-cutting ceremony for the new City Hall.
- Organized the first annual Christmas Tree Lighting Program.
- Developed and adopted a facility use policy.
- Started coordinating rental and use of the new City Hall.
- Expanded Butlerville Days events to include pickleball and chalk art.

ARTS COUNCIL

- Managed the chalk art event at Butlerville Days.
- Produced the play *Seven Brides for Seven Brothers*.
- Worked to expand the board's responsibilities and efforts to engage the community in Arts Council events.

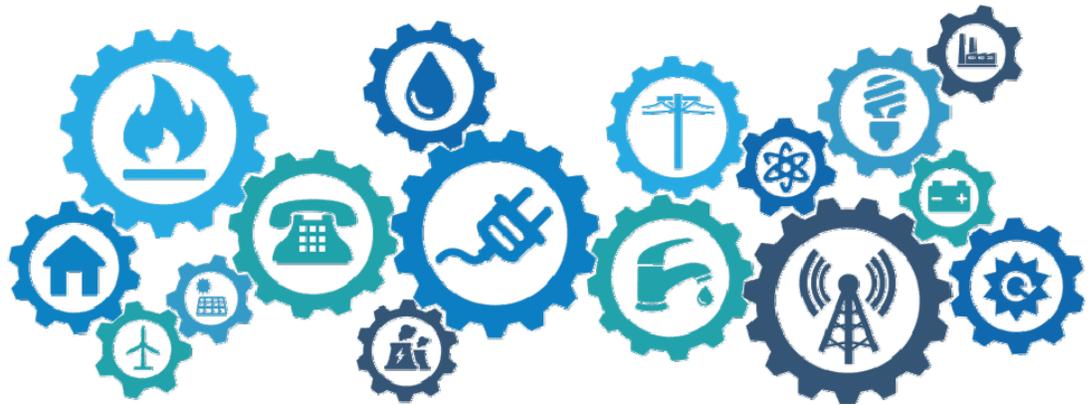
EXPENDITURE DETAIL BY MAJOR CATEGORY

LEGISLATIVE COMMITTEES BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2015-16 Actual	FY2016-17 Budget	FY2017-18 Budget	Explanation of Change
	<u>(0.0 FTE)</u>	<u>(0.0 FTE)</u>	<u>(0.00 FTE)</u>	
City Events	88,659	107,500	107,500	
Arts Council	17,476	10,000	10,000	
Community Theater	15,700	10,000	10,000	
Historical Committee	4,820	10,000	10,000	
Youth City Council	3,927	5,500	5,500	
Total Budgeted Expenditures	<u>130,581</u>	<u>143,000</u>	<u>143,000</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	0
		FY2017 Amended	0
		FY2018 Budget	488,322



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	FY2015-16 Actual	FY2016-17 Budget	FY2017-18 Budget	Explanation of Change
	(0.0 FTE)	(0.0 FTE)	(0.0 FTE)	
Insurance	-	-	225,000	Previously Budgeted in Mayor's Budget
Utilities	-	-	160,000	Previously Budgeted in City Manager's Budget
Building Maintenance	-	-	103,322	Previously Budgeted in City Manager's Budget
Total Budgeted Expenditures	-	-	488,322	

City Manager



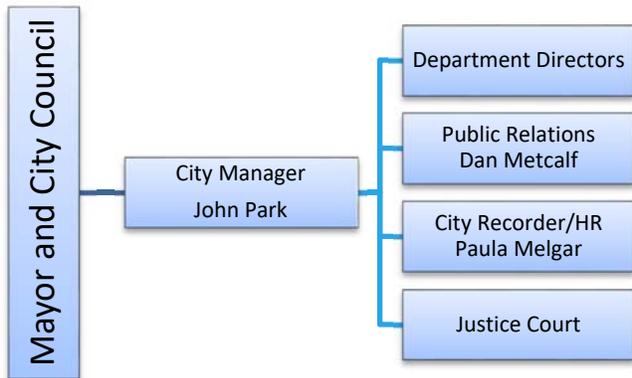
FUND:	General Fund	COST CENTER NUMBER	11-4131
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	3.00
SUB DEPARTMENT	Executive	BUDGET: FY2016 Adopted	700,125
		FY2016 Amended	658,602
		FY2016 Budget	769,411
DIVISION	City Manager	DIRECTOR: John Park	

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 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 and Occupational Safety and Health (OSHO) officer.

- **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
Completion of the new Municipal Center	Complete construction within budget and on schedule. Accomplish transition with minimal interruption of services to our public.	The building was completed on time and within budget.
Create a new Public Works Department	Establish high customer service standards, while instilling confidence with the Council and City residents. Then, producing results matching that high standard.	The City’s ability to provide timely and superior snow plow service has greatly improved. Road maintenance has also progressed. Overall, the switch to self-providing public works services has been a notable success.
Secure project and funding for Canyon Centre	Negotiate the appropriate agreements with the developer, Salt Lake County, and other governmental agencies.	The Canyon Centre project is still in progress. This goal will carry forward to the next year.
Continue to build a cohesive, hardworking, and creative staff to handle the issues facing the City	Concentrate on building trust with the Council and City residents with fun, innovative, and inexpensive programs that involve our citizens even more than they are involved today.	Despite continued turnover, especially in the Police Department due to retirement, the City continues to upgrade at every level. The City develops its qualities as a hard-working, creative and cohesive workforce.

Current Year Goals and Objectives		
Goal	Objective	Milestones
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 by a grant through 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.

FY2016-17 MAJOR ACCOMPLISHMENTS

- Public Works Department. During the year, the City hired employees, purchased equipment and developed plans to self-provide public works services. The stated objectives were achieved. Service was improved with no increase to the City budget.
- Municipal Center. The City’s Municipal Center was completed on time and under budget. The building has been a tremendous success and is a valuable asset to the community and its citizens.
- Staffing. The City’s employees are its greatest assets. Several long-tenured employees retired during the year. Great care went into hiring their replacements. This effort was rewarded with quality new employees.

EXPENDITURE DETAIL BY MAJOR CATEGORY

CITY MANAGER BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2015-16 Actual	FY2016-17 Budget	FY2017-18 Budget	Explanation of Change
	<u>(2.5 FTE)</u>	<u>(3.0 FTE)</u>	<u>(3.0 FTE)</u>	
Salaries and Wages (100)	229,035	300,982	280,109	COLA and Merit
Employer Paid Benefits (200)	81,968	107,480	115,256	8% Increase Health Insurance
Other Purchased Services (500)	331,249	301,998	32,055	Facility lease eliminated with the construction of new building. Utilities and Maintenance moved to Administrative Overhead
General Expenses and Supplies (600)	57,873	58,951	58,951	
Total Budgeted Expenditures	<u>700,125</u>	<u>769,411</u>	<u>486,371</u>	

Finance



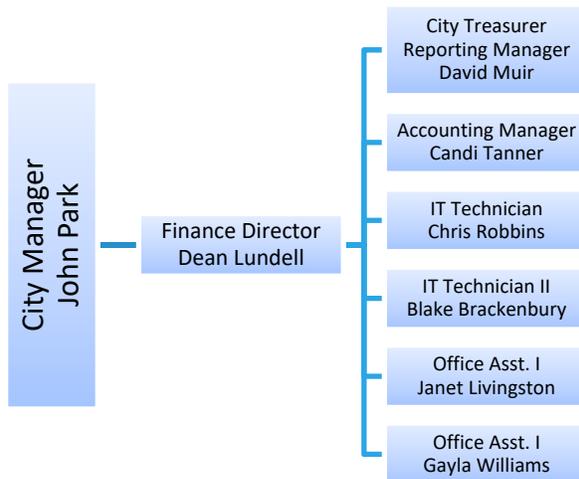
FUND:	General Fund	COST CENTER NUMBER	11-4141
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	6.25
DIVISION	Administrative Office	BUDGET: FY2017 Adopted	645,771
		FY2017 Amended	625,771
		FY2018 Budget	639,455
SUB-DIVISION	Finance	DIRECTOR: Dean Lundell	

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 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 cashing 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 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	Develop five- and 10-year budget plans.	Worked with Council and staff to prepare five-year financial projections.
Work with Community Development on Fort Union Improvements	Develop revenue model to evaluate land-use decisions.	Dave Muir developed a model that Community Development is currently using in discussions related to future development of the Fort Union corridor.
Improve financial management of capital projects	Create comprehensive summary report for each major capital project.	Worked with Public Works and Engineering to get increased detail and understanding of the costs and status of the City's capital projects.
Increase emphasis on funding for City infrastructure	Identify needs and shortfalls in infrastructure funding.	Funding of infrastructure is an ongoing process. Finance will continue to work with Public Works and Engineering to develop plans for the funding of roads. The City has funded a study in the upcoming year that will provide a current assessment of the city's roads.

Current Year Goals and Objectives		
Goal	Objective	Milestones
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 will be 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

FY2016-17 MAJOR ACCOMPLISHMENTS

- Recipient for 10 consecutive years of the Distinguished Budget Presentation Award from the Government Finance Officers Association for excellence in budgeting.
- External audit resulted in no findings for the 2015-16 fiscal year.
- Received the fourth consecutive Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report (CAFR).
- Received the fourth consecutive Award for Outstanding Achievement in Popular Annual Financial Reporting.

EXPENDITURE DETAIL BY MAJOR CATEGORY

FINANCE BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2015-16 Actual	FY2016-17 Budget	FY2017-18 Budget	Explanation of Change
	<u>(6.25 FTE)</u>	<u>(6.25 FTE)</u>	<u>(6.25 FTE)</u>	
Salaries and Wages (100)	415,967	461,629	438,598	2017 Budget was overstated, \$438,598 more accurately reflects staffing levels in this department.
Employer Paid Benefits (200)	174,171	169,895	186,610	8% Increase Health Insurance
Other Purchased Services (500)	6,799	11,100	11,275	
General Expenses and Supplies (600)	3,219	3,147	2,972	
Total Budgeted Expenditures	<u>600,156</u>	<u>645,771</u>	<u>639,455</u>	

Information Technology



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 Finance Budget beginning on page 53.

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

FY2016-17 MAJOR ACCOMPLISHMENTS

- Transitioned to the new City Hall facility. Upgraded systems include a fiber connection as well as a faster firewall.
- Replacement of the City’s servers and storage hardware with new, faster system.
- Deployed new desktops for all City Hall staff.
- Implemented a new building security system as well as hardware and software to transmit public works snowplowing operations data remotely.
- Implemented new I/T Help Desk procedures (including software) to better respond to employees I/T needs.
- 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

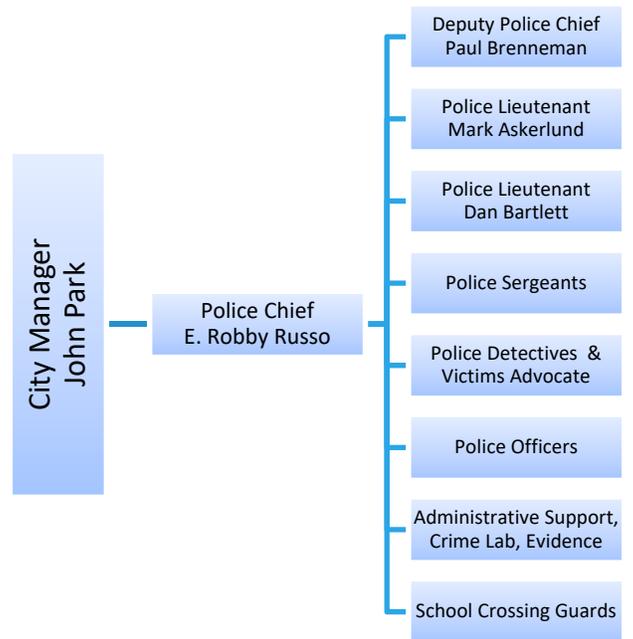
INFORMATION TECHNOLOGY BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2015-16 Actual	FY2016-17 Budget	FY2017-18 Budget	Explanation of Change
	<u>(0.0 FTE)</u>	<u>(0.0 FTE)</u>	<u>(0.0 FTE)</u>	
Salaries and Wages (100)	-	-	-	
Employer Paid Benefits (200)	-	-	-	
Other Purchased Services (500)	45,618	44,600	44,600	
General Expenses and Supplies (600)	83,733	92,500	92,500	
Total Budgeted Expenditures	<u>129,351</u>	<u>137,100</u>	<u>137,100</u>	

Police



ORGANIZATION PROFILE

- The Police Department functions with 46 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	50.98
DIVISION	Police	BUDGET: FY2017 Adopted	5,746,822
		FY2017 Amended	5,824,926
		FY2018 Budget	5,936,448
		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

The purpose of the Police Department is to serve the citizens of this community through the following methods:

- We believe in dedicated, skillful enforcement of the law and the delivery of humanitarian services which promote community peace through proactive, solution-oriented policing.
- We strive to maintain a level of professional competence that ensures member safety and the safety of the public. We take every complaint seriously and treat every citizen with appropriate respect and courtesy.
- We base our decisions and actions on ethical as well as practical perspectives, and accept responsibility for the consequences of those actions.
- We strive for innovation while remaining prudent in sustaining our fiscal health through wise use of resources. We consider contract services, shared services, and consolidation as methods of maximizing the community's tax dollars so long as quality of service is not negatively impacted.
- 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.
- We focus on the personal safety of our citizens. We view citations as a means to encourage appropriate behavior and not as a method for revenue generation.
- We are committed to training in the most up-to-date policing methods and will actively search out and be aware of such methods.
- We hold inviolable the constitutional rights of every person.
- Personal honor, dedication to professional ideals, and devotion to duty shall be the ideals of our commitment to public service.
- We accept the role of being ambassadors of local government to the community by interacting proactively with citizens and businesses in non-incident situations, being professional and courteous in dealing with all individuals involved with incidents of any kind, and rendering service to residents and businesses as needs are recognized.



Workload

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

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



PERCENT OF CRIMES CLEARED BY ARREST

Crime	National Average 2015	Cottonwood Heights 2015-2016	Cottonwood Heights 2016-2017
Criminal Homicide/Manslaughter	61.5%	100.0%	100.0%
Rape	37.8%	83.3%	100.0%
Robbery	29.3%	57.1%	62.5%
Aggravated Assault	54.0%	58.5%	67.0%
Burglary	12.9%	12.1%	7.0%
Larceny-Theft	21.9%	23.9%	22.3%

Accomplishments and Outlook

FY 2016-2017 MAJOR ACCOMPLISHMENTS

- Implemented a new Taser Body Worn Camera system with storage and redaction capability.
- CHPD was the first police departments in Utah to establish a Narcan opiate overdose program, which has been modeled by other agencies.
- Expanded the City's Neighborhood Watch Program.
- Through the use of grant funding, the Department acquired and constructed a new SWAT support vehicle.
- Currently sponsoring three new officers enrolled at Police Officers Standards and Training (POST).
- Completed the first citizens' academy.
- Transitioned to a new facility seamlessly, including the transfer of evidence.

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 an employee development and mentoring program for career survivability.
- Continue to promote relationships with federal agencies for mutually beneficial enforcement efforts. Assign a Task Force Officer to DEA or FBI.
- Promote quality performance through continuous improvement by maximizing the use of internal resources to enhance productivity. Develop an internal training cadre to facilitate training for newly assigned investigators. Use call-outs to increase development of supervisory leadership at crime scenes.
- 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



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 eighth consecutive year, the police department has kept spending under the allocated budget.
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. Officers attended training courses on Community Oriented Policing (COP), focusing on de-escalation technics.
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) were recruited to assist the original Area Coordinator (Ernie Cummings). This group of three are now co-coordinators, and their areas of responsibilities were identified and assigned. Additional Precinct Leaders were recruited, and two training/coordination meetings were held with all Precinct Leaders. The City also started the process of confirming and mapping active neighborhood watch groups.
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.	The Department will continue to track issues and methodologies that help determine how current practices impact response times and the solvability of crimes. Response times for Priority 1 calls are slightly up from the previous year but are still significantly lower than local and national averages. Priority 2 and 3 response times are down compared to previous years. This reduction in response time appears to be related to the move to the new Municipal Center.
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. Patrol sergeants will use their assigned officers to make quarterly contact with each identified business within their assigned COP areas. Last year, officers contacted 220 businesses.

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. Focus on engaging the community with the objective of making a connection with every contact. When connections are made, an opportunity is provided to change negative perceptions.
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 software (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. The Department will work with other groups to build the network and the program.
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"> Eliminate one lieutenant FTE. Add one entry-level FTE. Upgrade officer FTE to Detective Sergeant.



ORDINANCE ENFORCEMENT

ORGANIZATION PROFILE

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: FY2017 Adopted	170,215
		FY2017 Amended	170,215
		FY2018 Budget	174,816
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

- Enforces or assists in the enforcement of city zoning, business licensing, health and other ordinances, including coordination of all ordinance enforcement within the City.
- Abates nuisances and other unsightly or noxious objects or sounds.
- Enforces animal control ordinances and provides animal control pickup service
- Administers the City’s animal licensing program.
- Promulgates rules and regulations in conformity with state law and city ordinances dealing with animal licensing and regulation, tags, and collars; running at large and impounding; notice to owners and redemption; disposition of unclaimed or infected animals; confinement of certain animals and muzzling; rabies control and notices vaccinations, and enforcing the same; and other pertinent matters. Manages the impound, care, redemption, sale, and euthanasia of animals. Last year, with the City’s “No Kill Program” 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 2014-2015 Actual	FY 2015-2016 Actual	FY 2016-2017 Estimate	FY 2017-2018 Estimate
Animal Involved Calls for Service	1,003	932	733	850
Ordinance Violation Citations Issued	7	15	9	10
Impounded Cats and Dogs	124	118	82	85
Impounded Animals Euthanized	12	2	1	0
Code Enforcement Cases	916	833	654	700

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.
- Look at ways to lower the rate of euthanizations.
- Add third FTE to insure coverage after hours and on weekends.
- Expand City’s emergency response for animals program.

FY2016-17 MAJOR ACCOMPLISHMENTS

- Reduction in the number of vehicles parked on the roadway during snow removal to inhibit plows.
- Continue “No Kill” shelter program.
- Opened temporary kennel in the new building making citizen recovery of pets safer and more convenient.
- Replaced Animal Control vehicles.



BUDGET BY CATEGORY

POLICE AND ORDINANCE ENFORCEMENT BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Budget	FY2017-18 Budget	Explanation of Change
	<u>(48.50 FTE)</u>	<u>(48.50 FTE)</u>	
Salaries and Wages (100)	3,247,787	3,343,249	COLA and Merit
Employer Paid Benefits (200)	1,801,450	1,860,699	8% Increase Health Insurance
Other Purchased Services (500)	465,722	463,721	
General Expenses and Supplies (600)	507,078	443,595	Budget Higher Last Year Due to Body Cam Purchase
Total Budgeted Expenditures	<u>6,022,037</u>	<u>6,111,264</u>	

BUDGET BY FUNCTION

POLICE AND ORDINANCE ENFORCEMENT BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Budget	FY2017-18 Budget
	<u>(48.50 FTE)</u>	<u>(48.50 FTE)</u>
Patrol	4,007,752	4,067,394
Investigations	949,714	984,445
School Resource	200,313	206,427
Records/Evidence	249,278	247,960
Forensics	152,298	149,772
Victim Advocate	98,105	87,401
Animal/Ordinance Enforcement	216,581	220,957
Crossing Guards	147,996	146,908
Total Budgeted Expenditures	<u>6,022,037</u>	<u>6,111,264</u>

Planning and Zoning Department



FUND:	General Fund	COST CENTER NUMBER	11-4611
DEPARTMENT:	Community and Economic Development	FULL TIME EQUIVALENT	5.00
SUB DEPARTMENT	Planning	BUDGET: FY2017 Adopted	541,103
		FY2017 Amended	541,103
		FY2018 Budget	486,448
DIVISION	Planning	DIRECTOR: Brian Berndt	

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

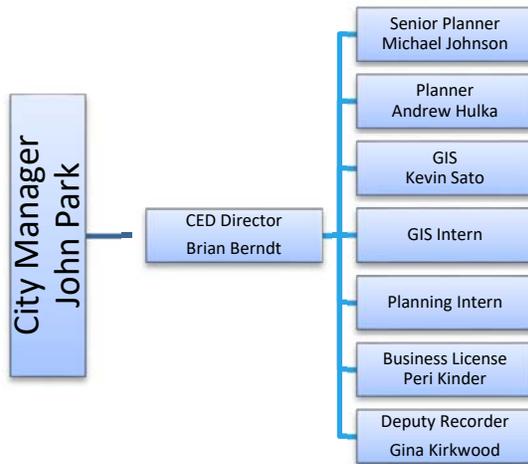
In all cases where the duty is not expressly charged to any other department or office, it is the duty of the director of the city’s community development department to:

- 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 and Zoning Department is to provide for the City’s long-range planning and current planning, oversight of city building inspection, and administration of the policies adopted by the City Council.

ORGANIZATION PROFILE



- The Community Development Department functions with six full-time employees, one part-time employee and two interns.
- The Department is divided into two divisions: Planning and Economic Development.
- Economic Development Division includes economic development and business licensing.
- The Planning Division works with the City Council and Planning Commission to promote quality development according to City code. The deputy recorder provides support to the planning commission.

Planning Department Functions

- **Planning** – The Planning Department guides the City's long-range and current planning in an orderly manner with the goal to maintain a balance between quality of life, environmental responsibility, and the economic stability. This goal is accomplished by applying the principles from the City's General Plan, which covers zoning regulations (including land use), housing, economic, and transportation plans. Planning also assists in the development of the Capital Facilities Plan and the adoption of any related impact fees and development standards.
- **Geographic Information Systems** – Geographic Information Systems (GIS) manages, shares and analyzes location data 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.
- **Engineering** – The City's Engineering Department is responsible for working with engineers, architects, developers, and contractors by providing engineering designs and inspecting all project infrastructure, including structures to be dedicated to the City. Engineering also reviews plans for all building and development projects occurring in the City. The Department has oversight responsibilities related to the City's flood plain issues and traffic control.
- **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

Workload Indicators	FY2014-2015 Actual	FY2015-2016 Actual	FY2016-2017 Budget	FY2017-2018 Estimate
# of Businesses (New)	195	227	225	250
Square Footage of New Commercial Space	75,000	21,000	0	25,000
Square Footage of New Office Space	325,000	0	21,000	85,000
Total Square Footage of Office Space	2,610,842	2,610,842	2,630,842	2,715,842

FY2016-17 MAJOR ACCOMPLISHMENTS

- Completed the revision of three chapters of City's Zoning Ordinance
- Completed Fort Union Area Master Plan
- Completed Cottonwood Heights Bike and Trails Master Plan
- Completed Wasatch Boulevard/Gravel Pit Study
- Completed 95% of Plan Reviews Within 15 working days
- Processed and Reviewed 58 Land Use Applications
- Issued 610 Building Permits
 - Total Valuation = \$52,216,037
 - Commercial Valuation = \$29,199,864
 - Completed 1,440 Inspections

Planning Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Plan and Prepare for Fort Union Area Plan.	Develop Area Plan that includes five- and 10-year Capital Improvement budget plans.	The plan has been completed. The Planning Commission and the City Council has approved the plan.
Work with Finance on Fort Union Improvements.	Develop revenue model to evaluate land-use decisions.	Work on this project has begun and various scenarios have been completed and tested. Still working on functionality and applicability.
Work on Wasatch Boulevard Master Plan including management of capital projects.	Create comprehensive Area Plan with goals, objectives and policies for transportation, land use, economics.	Staff has started working on plan goals, objectives, elements, and reviewing past studies.
Continue revising Cottonwood Heights Zoning Ordinance.	Categorize chapter needs and draft proposed changes for consideration by Planning Commission and City Council.	This is an ongoing process, which will continue for the next two – three years.
Encourage Development at the Canyon Centre and Gravel Pit.	Work with developers and community partners to facilitate the development of these two critical areas.	This project is still pending. However, progress has been made towards the completed or development agreements and financing. The project is anticipated to begin construction in 2018.

Current Year Goals and Objectives		
Goal	Objective	Milestones
Update Subdivision Ordinance	Gather specific engineering needs and requirements. Then draft proposed changes for consideration by the Planning Commission and City Council.	<ul style="list-style-type: none"> • Finish Engineering Standards and codify them. • Review the Standards with Public Works Director and Planning Commission • Present to City Council for Approval
Work on Wasatch Boulevard Master Plan (including management of capital projects)	Create a comprehensive Area Plan with goals, objectives, and policies for: transportation, land use, and economics.	<ul style="list-style-type: none"> • Seek Grant Funding for Plan Components • Create Plan Sections for Consideration • Prepare Research Work for Past Information and Studies • Review Plan with Public Works Director and Planning Commission • Present to City Council for Approval
Continue Revising Cottonwood Heights Zoning Ordinances	Categorize chapter needs and draft proposed changes for consideration by the Planning Commission and City Council.	<ul style="list-style-type: none"> • Work on Specific Chapters as assigned by the City Council
Implement Fort Union Area Plan	Start working on the strategies for development of the Area Plan that includes five- and 10-year capital improvement budgets.	<ul style="list-style-type: none"> • Granted Approval from City Council • Meet with Property Owners to Discuss the Plan and Potential Options • Work with Engineering to include projects on five- and 10-year capital improvement plans as well as a access management plan • Consider which areas will be eligible for redevelopment
Review Land Use applications	Look for improved ways to review applications.	<ul style="list-style-type: none"> • Meet with DRC to better ascertain scheduling needs
Update Cross-Training Desktop Procedures	Review each assignment in relation to priorities.	<ul style="list-style-type: none"> • Discuss at weekly staff meeting to ensure the department is showing improvement

Economic Development

FUND:	General Fund	COST CENTER NUMBER	11-4610
DEPARTMENT:	Community and Economic Development	FULL TIME EQUIVALENT	1.50
SUB DEPARTMENT		BUDGET: FY2017 Adopted	71,180
		FY2017 Amended	71,180
		FY2018 Budget	96,334
DIVISION	Planning	DIRECTOR: Brian Berndt	

AUTHORITY: Created by City Policy

PURPOSE

The purpose of the Economic Development division is to provide support, assistance, and promotion to local business through workshops and activities. The Department also licenses companies to conduct business within the City.

Economic Development Functions

- **Business Licensing** – The Business License Office collects all license fees and issues all licenses in the name of the City to qualified applicants. 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

ECONOMIC DEVELOPMENT

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2014-2015 Actual	FY2015-2016 Actual	FY2016-2017 Estimate	FY2017-2018 Estimate
# Business Licenses	1525	1539	1550	1600
#Commercial Businesses	779	779	825	875
# Residential Business Licenses	645	645	600	625
#Short-term rental Business Licenses	83	85	85	87
#Alcohol related Business Licenses	33	35	35	37

FY2016-17 MAJOR ACCOMPLISHMENTS

- One of only four cities awarded "Business-Friendly Community" designation by the Governor's office
- 12 Ribbon Cuttings
- 11 Bootcamp Workshops
- 7 New Business Luncheons
- 10 CHBA Luncheons/After Hours/Open Houses/Breakfasts
- Business-to-Business Expo
- Recreation Expo
- Bites in the Heights
- Brighton High Shark Tank
- Sub for Santa

ECONOMIC DEVELOPMENT GOALS AND OBJECTIVES

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Plan and continue to implement the Economic Development Program.	<p>Create Business Development Program and marketing campaign –</p> <p>Economic Development: Responsible for job creation, revenue enhancements, quality of life enhancements, and general economic research.</p> <p>Market Development: Responsible for the City’s Destination Development Program, including support of signature events, development of destination attractions, visitor marketing, and regional interest related research.</p> <p>Business Services: Responsible for the retention and expansion of existing businesses in the community, with particular focus on small businesses.</p>	<p>Cottonwood Heights’ economic development team continually works toward the achievement of its goals through a variety of methods.</p> <p>The Cottonwood Heights Business Association (CHBA) holds quarterly luncheons, which provide networking opportunities for local merchants.</p> <p>The city holds other events such as: business boot camps, business awards, and other events to spotlight local businesses.</p>
Establish and implement a business improvement program.	Create business retention program.	This is an ongoing process, on which we are still working.
Promote and emphasize an attitude of pleasantly assisting all customers with the goal of satisfactorily “resolving the issue” for the customer.	Complete business licensing application process in a timely manner.	This is an on-going process, on which we are still working.

Current Year Goals and Objectives		
Goal	Objective	Milestones
Increase promotional events for City and local business.	Advance the City’s marketability, visibility, and business support services	<ul style="list-style-type: none"> • One new expo each year • Two new business events each year
Increase educational opportunities for businesses and residents.	Expand Business Bootcamp program	<ul style="list-style-type: none"> • Create a comprehensive business and economic development training and education program
Seek grants to fund marketing and business improvement projects.	Increase funding to capitalize on growing programs and projects	<ul style="list-style-type: none"> • Secure grants to offset training and project/program costs
Prepare tourism, travel and branding strategic plan.	Create a forward-looking program for increased tourism and visitor opportunities	<ul style="list-style-type: none"> • Meet with regional partners to discuss information sharing and available technologies • Review City options for increased visibility
Update economic development strategic plan.	Review each section and evaluate additional information to be added	<ul style="list-style-type: none"> • Meet with CHBA for input • Review plan with Planning Commission and City Council
Publish relocation guide and community profile as well as inventories of office and retail space.	Create a publication portraying Cottonwood Heights’ assets with a uniform look	<ul style="list-style-type: none"> • Annual publication update
Create BID (Business Improvement District) in Ft Union area.	Meet with business leaders to discuss a BID and gauge interest	<ul style="list-style-type: none"> • Interviews will begin in early 2017

BUDGET BY CATEGORY

COMMUNITY & ECON DEVELOPMENT BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Budget	FY2017-18 Budget	Explanation of Changes
	(6.50 FTE)	(6.50 FTE)	
Salaries and Wages (100)	371,628	350,317	Staffing Changes Led to Cost Savings
Employer Paid Benefits (200)	159,305	149,115	8% Increase Health Insurance
Contracted Services	545,000	545,000	
Other Purchased Services (500)	68,800	70,800	Increase Economic Development Programs
General Expenses and Supplies (600)	12,550	12,550	
Total Budgeted Expenditures	<u>1,157,283</u>	<u>1,127,782</u>	

BUDGET BY FUNCTION

COMMUNITY & ECON DEVELOPMENT BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Budget	FY2017-18 Budget
Planning	214,543	192,417
Building	329,223	321,000
Engineering	303,907	301,567
Business Licensing	32,294	34,096
Economic Development	166,339	167,433
GIS	104,148	104,308
Other Departments	6,829	6,961
Total Budgeted Expenditures	<u>1,157,283</u>	<u>1,127,782</u>

Public Works



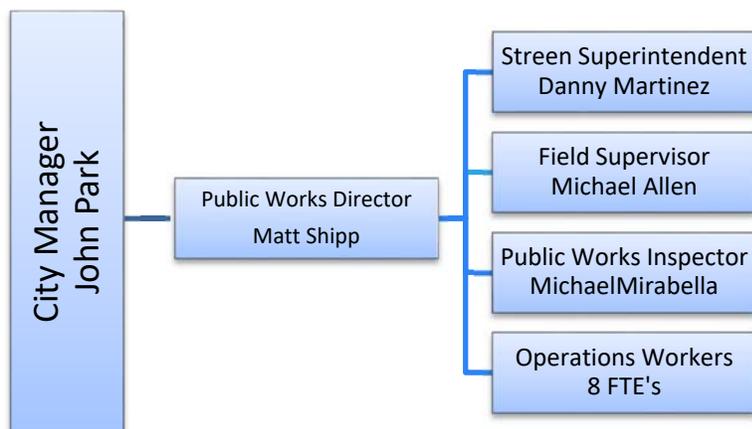
FUND:	General Fund	COST CENTER NUMBER	11-4410 11-4415
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	12.50
DIVISION	Public Works	BUDGET: FY2017 Adopted	2,834,484
		FY2017 Amended	2,834,484
		FY2018 Budget	2,484,562
		DIRECTOR: Matt Shipp	

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 (non-class C) 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

- **Street Maintenance** – Public Works is responsible for the maintenance of all City streets, sidewalks and right-of-ways. 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 works closely with the City Engineer to develop and oversee capital improvement projects within 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
Develop policies/procedures and Standard Operating Procedures for the new Public Works Department.	Provide guidelines for the safe and effective maintenance of City infrastructure and the safe operation of City equipment.	The manual is partially completed. We will continue to work on the manual until it is finished.
Hiring of Qualified Personnel.	Find and hire the most qualified and experienced employees.	Hired a public works staff. Currently have a crew of 13 staff including: rights-of-way inspectors, construction inspectors, a storm water manager, and a public works superintendent.
Create a training plan for all Public Works employees.	Train all employees in the safe operation and maintenance of City equipment and support the City's objective of National Incident Management System compliance.	Employees have been trained in the use of all public works equipment.
Successful completion of major CIP projects schedule for 2016-2017.	In support of Utah Department Of Transportation, see all scheduled CIP projects through to completion.	All projects have been completed, including the public works yard and salt storage shed.

Current 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"> • Develop policies for departmental operations. • Develop maintenance procedures.
Policy and Procedure Manual	Complete the <i>Public Works Policy and Procedure Manual</i> .	<ul style="list-style-type: none"> • Identify policies that need to be evaluated for change.
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"> • Create employee committee
Develop and Improve Operating Processes	Establish standardized process for each public works function.	<ul style="list-style-type: none"> • Identify each function. • Assign responsibility for each function to a staff member.
Develop Engineering Review processes	Streamline the process for these reviews, allowing for more thoroughness and efficiency.	<ul style="list-style-type: none"> • Identify current process and identify ways to improve.

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate
Number of Street Lights	460,095	640,800	550,447	500,000	500,000
Number of Lane Miles of Road	157	302	230	300	300
Miles of Storm Drain	373	191	282	250	250
Miles of Storm Drain Inspected	5	10	15	15	15
Linear Feet of Storm Drain Lines Cleaned	3,816	1,206	2,511	2,500	2,500
# Manholes Identified for Improvement	N/A	261	250	250	250

FY2016-17 MAJOR ACCOMPLISHMENTS

- Developed and implemented the City's public works department
- Implemented successful snow plow operations
- Acquired equipment such as: snow plows, trucks, and a pothole patch machine
- Developed a capital improvement plan for roads in the City
- Completed street sign inventory/condition evaluation
- Completed Bengal Boulevard road improvement project
- Completed overlay of Creek Road/Highland Drive intersection
- Completed chip seal project on Creek Road
- Participated in the statewide APWA sponsored mutual aid agreement
- Mapped and inspected the Brown and Sanford irrigation systems

BUDGET BY CATEGORY

PUBLIC WORKS BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Budget	FY2017-18 Budget	Explanation of Changes
	<u>(4.65 FTE)</u>	<u>(12.50 FTE)</u>	
Salaries and Wages (100)	266,550	963,629	
Employer Paid Benefits (200)	108,280	229,404	The opening budget for the 2017 fiscal year reflected 4.65 employees and most labor contracted out to a third-party provider. During the year, the City terminated the contract and hired its own employees. The 2018 budget reflects the current model for providing public works.
Contracted Services	1,463,885	-	
Other Purchased Services (500)	532,049	729,590	
General Expenses and Supplies (600)	463,720	561,939	
Total Budgeted Expenditures	<u>2,834,484</u>	<u>2,484,562</u>	

BUDGET BY FUNCTION

PUBLIC WORKS BUDGET ACCOUNT CATEGORY / DESCRIPTION	FY2016-17 Budget	FY2017-18 Budget
Street Maintenance	1,102,017	918,287
Inspections	251,046	224,013
Storm Water	299,140	174,546
Snow Plowing	906,602	784,191
Parks & Facilities	203,060	274,154
CIP Management	72,619	109,371
Total Budgeted Expenditures	<u>2,834,484</u>	<u>2,484,562</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	FY2015-16 Actual	FY2016-17 Budget	FY2017-18 Budget	Explanation of Change
Fire and Emergency Services	3,568,718	3,784,759	3,919,759	Increase to Unified Fire Authority Contract
Engineering Services	537,385	545,000	545,000	
City Attorney/Legal Services	298,790	229,022	244,022	
Justice Court	409,225	400,000	430,000	
Total Budgeted Expenditures	4,814,118	4,958,781	5,138,781	

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

City's Capital Projects Fund is used to account for expenditures that span multiple fiscal years or are one-time, large projects. The funding for these projects will come from a variety of areas including: operational transfers, intergovernmental revenues (grants), and debt proceeds. 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 FY2018 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. For the FY2018 budget, the city anticipates a grant from this fund in the amount amount of \$2,000,000.
- 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, \$278,625 has been transferred from the general fund to the capital projects fund. These funds in addition to using \$76,375 of accumulated fund balance will be used to pay for \$355,000 of the projects 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 Striping (\$110,000) – The city is working on restriping all city roads. The overall cost of this project is \$335,000 and will be done over a period of three years. \$110,000 is allocated towards this project for this year.
- Police Laptops (\$100,000) – The city, in cooperation with the other members of the Salt Lake valley wide emergency dispatch system, will be implementing a new software that manages dispatch calls as well as police operations. This new program, Hexagon, will require the city to upgrade all police laptops to be compatible with the new software. These new laptops will need to be replaced every 3-5 years.
- Pothole Patcher (\$80,000) – The city's public works department is purchasing a new piece of equipment that will allow improved process to pothole repair. This equipment will allow city employees to repair damaged streets more quickly and to a higher standard than is now possible.

Salt Lake County Grant

The following projects are funded from a grant approved by the Utah State Legislature through Salt Lake County.

- Manhole Raising (\$140,000) – Numerous manhole access points in the city need to be raised to meet the level of the roadway.
- Wasatch Boulevard Park & Ride Match (\$357,000) – This project will be primarily funded by Utah Department of Transportation (UDOT). It is common for these large, regional projects to require a match from the benefited community. This project will add a new Park & Ride in the city, which will benefit commuters as well as those accessing the nearby canyons.
- La Cresta/Highland Drive I-215 Project Match (\$194,000) – Access to I-215 from Highland Drive often suffers from extreme congestion. This UDOT project will redesign this access point and improve traffic flow through the area.
- Pavement Management Study (\$50,000) – Cottonwood Heights' road infrastructure is in need of greater attention. This study will identify those areas in greatest needs and assist the city in using future funding in the most effective way possible.
- Other Infrastructure Improvements (\$1,100,000) – Additionally, these grant funds will be used to improve the roadways listed below:
 - Fort Union Chip Seal
 - Fort Union Crack Seal
 - 2600 East/Butler Elementary 2-inch Mill
 - Highland Drive – Full Depth Reclamation
 - Bengal Boulevard Reclamite
 - Radar Traffic Control @ Forest Bend Lane

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 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)	\$ 5,174,635
Debt limit (4% of assessed value)	206,985
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	\$ 206,985

	Fiscal Year					
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Debt limit	\$ 164,046	\$ 161,340	\$ 168,046	\$ 171,491	\$ 184,967	\$ 206,985
Total net debt applicable to limit	-	-	-	-	-	-
Legal debt margin	\$ 164,046	\$ 161,340	\$ 168,046	\$ 171,491	\$ 184,967	\$ 206,985
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 2017-18**

Series Name	FY 2018 Payment	Balance as of 06/30/2017	Security	Funding Source	Use of Funds	Maturity Date
General Fund Debt						
2014 Sales Tax Revenue Bonds	917,100	13,355,000	Sales Tax Revenues	General Revenues	City Hall	7/1/2039
2016 Sales Tax Revenue Bonds	211,011	3,280,000	Sales Tax Revenues	General Revenues	City Hall, Public Works	7/1/2039
2016 Public Safety Vehicle Lease	295,390	1,452,754	Leased Equipment	General Revenues	Public Safety	7/13/2021
2016 Public Works Vehicle Lease	34,870	228,126	Leased Equipment	General Revenues	Public Works	8/10/2023
2016 Public Works Vehicle Lease	275,347	2,519,243	Leased Equipment	General Revenues	Public Works	9/14/2026
Total General Fund Debt	1,733,717	20,835,123				

**Bond Repayment Schedules
FY 2018-22**

	2014 Sales Tax Revenue Bonds		2016 Sales Tax Revenue Bonds	
	Interest	Principal	Interest	Principal
FY 2017-18	557,100	360,000	171,011	40,000
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



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 2018 budget.

<u>Purpose</u>	<u>Amount</u>	<u>Transfer To</u>	<u>Transfer From</u>
Annual Allocation for Capital Improvement Projects	\$278,625	Capital Projects Fund	General Fund
Transfer Funds for Annual Debt Service	\$1,733,717	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
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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.

Type of License	Base Fee	Base Fee
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)



FEE SCHEDULE

	Current Fee	Proposed Fee
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Bond Schedule

<i>Type of Bond</i>		
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	\$1,100 base fee plus the following: PUD - \$50 per dwelling unit Multi-family residential - \$25 per dwelling unit Commercial - \$35 per 1,000 square feet gross floor area Office - \$35 per 1,000 square feet gross floor area Base fee covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.	\$1,100 base fee plus the following: PUD - \$100 per dwelling unit Multi-family residential - \$25 per dwelling unit Commercial - \$35 per 1,000 square feet gross floor area Office - \$35 per 1,000 square feet gross floor area Base fee covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.
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



FEE SCHEDULE

	Current Fee	Proposed Fee
Minor Site Plan - Additions or enlargements (amended site plan)	50% of base fee plus the following: PUD - \$50 per dwelling unit Multi-family residential - \$25 per dwelling unit Commercial - \$35 per 1,000 square feet gross floor area Office - \$35 per 1,000 square feet gross floor area Base fee covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.	Remove
Sensitive Lands Overlay		As directed by 19.72.110.D
Architectural Review Committee - Design Review	\$550	No Change
PUD Subdivision	\$2,000 base fee plus \$110 per lot, which covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.	Remove
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



FEE SCHEDULE

	Current Fee	Proposed Fee
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	No Change
Planned Development District		\$5,000 plus \$95 per acre or portion thereof
Short Term Rentals - CUP	\$350 per unit per year	Remove
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
Design Review	\$550	Remove
Temporary Site Plan	\$200	No Change

Zoning Review - Signs & Building Permits

Wall Signs	\$75	\$150
OPEDS		\$150
Monument Signs	\$150	No Change
All Other Signs	\$100	\$150
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



FEE SCHEDULE

Current Fee	Proposed Fee
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Noticing *(in addition to application fee)*

	Current Fee	Proposed Fee
Conditional Use Permit	\$150	No Change
General Plan Amendment	\$500	\$250
Ordinance Amendment	\$150	No Change
Zone Change	\$250	No Change
Zoning Variance	\$150	Remove

Planning Retention

	Current Fee	Proposed Fee
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)

	Current Fee	Proposed Fee
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

Streets

	Current Fee	Proposed Fee
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

	Current Fee	Proposed Fee
Declaration of Candidacy	\$25	No Change

DEMOLITION PERMIT

	Current Fee	Proposed Fee
Demolition Permit	\$47.47	No Change

EXCAVATION PERMIT (See Public Works Fees)



FEE SCHEDULE

Current Fee	Proposed Fee
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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>		
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

<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



FEE SCHEDULE

	Current Fee	Proposed Fee
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
Right to Access	\$10 (Cottonwood Heights residents only)	No Change
Letter of Good Conduct	No charge	No Change

PUBLIC WORKS FEES

Fee Schedule for Excavation

Annual plan permittees - Paving cuts	\$.50 per square foot (\$150 minimum charge)	Remove
All other permittees - Paving cuts	\$1.00 per square foot (\$250 minimum charge)	Remove
All Permittees - Paving Cuts Asphalt		\$.50 per square foot (\$250 minimum charge)
All Permittees - Paving Cuts Concrete		\$1.00 per square foot (\$150 minimum charge)
All Permittees - Paving Cuts Soil		\$0.25 per square foot (\$125 minimum charge)
All permittees - No paving cuts	\$0.25 per square foot (\$100 minimum charge)	Remove
Road Closure	\$50 Per day per lane residential collector \$200 per day per lane - all others	\$50 per day per lane
Weekend Inspection Fee		\$200 minimum for first 2 hrs/\$50 per hr thereafter



FEE SCHEDULE

	Current Fee	Proposed Fee
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
Inspection Fee		\$100
Re-Inspection if needed		\$100
Right of Way Improvement for Resident (Resident applies for permit)		No Charges
Stop work order for no permit		200% of regular permit fees

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 (<i>48 hour notice require</i>)	\$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
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



FEE SCHEDULE

Current Fee	Proposed Fee
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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 (24" x 36" color)	\$15	Remove
Maps (24" x 36" black and white)	\$15	Remove
Maps (11" x 17" color)	\$10	Remove
Maps (11" x 17" black and white)	\$10	Remove
Maps (36" x 42" with aerial imagery)		\$25
Maps (36" x 42" color)		\$20
Maps (36" x 42" black and white)		\$15
Maps (24" x 36" with aerial imagery)		\$18
Maps (24" x 36" color)		\$13
Maps (36" x 42" black and white)		\$10
Maps (11" x 17" with aerial imagery)		\$5
Maps (11" x 17" color)		\$3
Maps (11" x 17" black and white)		\$1

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



FEE SCHEDULE

	Current Fee	Proposed Fee
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
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



FEE SCHEDULE

Current Fee	Proposed Fee
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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
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



FEE SCHEDULE

	Current Fee	Proposed Fee
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	2013-14	2014-15	2015-16	2016-17	2017-18	Changes from FY 2016-17 to FY 2017-18
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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	5.00	
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	No Changes
Information Systems Technician II	17	1.00	1.00	0.00	0.00	0.00	
Information Systems Technician	14	0.00	1.00	0.00	0.00	0.00	
City Recorder/Human Resources Mgr	19	0.00	0.00	0.00	1.00	1.00	
Public Relations Specialist	14	0.00	0.00	0.00	1.00	1.00	
Emergency Mgmt. Admin. Assistant	14	.50	0.00	0.00	0.00	0.00	
Administrative Intern	7	0.00	0.00	0.25	0.00	0.00	
City Manager Total		2.50	3.00	1.25	3.00	3.00	

Finance 4141

Finance Director and Budget Officer	24	1.00	1.00	1.00	1.00	1.00	No Changes
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	0.00	1.00	1.00	
Information Systems Technician	14	0.00	0.00	0.00	1.00	1.00	
Administrative Assistant II	7	0.00	1.25	1.25	1.25	1.25	
Finance Total		3.00	4.25	4.25	6.25	6.25	

Administrative Services 4144

Deputy City Manager/Director of Administrative Services	26	1.00	1.00	1.00	1.00	1.00	No Changes
City Recorder	19	1.00	1.00	1.00	0.00	0.00	
Information Systems Technician II	17	0.00	0.00	1.00	0.00	0.00	
Information Systems Technician	14	0.00	0.00	1.00	0.00	0.00	
Public Relations Specialist	14	1.00	1.00	1.00	0.00	0.00	
Emergency Mgmt. Admin. Assistant	14	0.00	0.50	0.50	0.50	0.50	
Benefits Coordinator	12	.60	1.00	1.00	1.00	1.00	
Events Coordinator	11	.50	.50	0.50	0.50	0.50	
Arts Council Liaison	7	0.00	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	0.50	
Office Assistant I	NA	1.25	0.00	0.00	0.00	0.00	
Office Technician	NA	.38	0.00	0.00	0.00	0.00	
Administrative Services Total		5.73	5.25	7.75	3.75	3.75	

TOTAL GENERAL GOVERNMENT DEPT

16.23	17.50	18.25	18.00	18.00
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Position Titles	Grade	2013-14	2014-15	2015-16	2016-17	2017-18	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	0.00	1.00	1.00	1.00	1.00	
Planner	16	2.00	1.00	1.00	1.00	1.00	
GIS Specialist	14	1.00	1.00	1.00	1.00	1.00	No Changes
Office Assistant II (Business License)	7	0.63	0.50	1.00	1.00	1.00	
Office Assistant II (Economic Develop)	7	0.00	0.50	0.50	0.50	0.50	
Planning Intern	NA	0.44	0.44	0.44	0.50	0.50	
GIS Intern	NA	.10	.10	.10	0.50	0.50	
Planning and Zoning Total		5.17	5.54	6.04	6.50	6.50	

TOTAL COMMUNITY & ECON DEV DEPT		5.17	5.54	6.04	6.50	6.50	
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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	0.00	1.00	
PW Field Supervisor	17	0.00	0.00	0.00	0.00	1.00	
PW Inspector	17	1.00	1.00	1.00	1.00	1.00	New positions were created within Public Works to staff the new department.
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	1.00	
PW Operations Specialist II	11	1.00	1.00	1.00	1.00	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	0.65	2.00	
Public Works Total		4.65	4.65	4.65	4.65	14.00	

TOTAL PUBLIC WORKS DEPARTMENT		4.65	4.65	4.65	4.65	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	0.00	1.00	1.00	1.00	2.00	
Sergeant	19P	8.00	8.00	8.00	8.00	7.00	
Police Officer/Detective	17P	5.25	5.25	5.25	5.25	5.50	
Police Officer	15P-17P	21.25	21.25	23.25	23.25	23.00	
Administrative Assistant	11	1.00	1.00	1.00	1.00	1.00	No Changes
Records Supervisor	13	0.00	1.00	1.00	1.00	1.00	
Support Specialist	9	3.00	2.00	2.00	2.00	2.00	
Forensic Specialist	19	1.00	1.00	1.00	1.00	1.00	
Victims Assistance Coordinator	16	1.00	1.00	1.00	1.00	1.00	
Victims Advocate	7	.48	.48	.48	.48	0.00	
Police Records Clerk	9	0.50	0.50	.50	.50	1.00	
School Crossing Guards	NA	4.48	4.48	4.48	4.48	4.48	
Police Total		47.96	48.96	50.96	50.96	50.98	

Position Titles	Grade	2013-14	2014-15	2015-16	2016-17	2017-18	Changes from FY 2016-17 to FY 2017-18
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		49.46	49.96	50.96	52.96	52.98	
TOTAL GENERAL GOVERNMENT DEPT		16.23	17.50	18.25	18.00	18.00	
TOTAL COMMUNITY & ECON DEV DEPT		5.17	5.54	6.04	6.50	6.50	
TOTAL PUBLIC WORKS DEPARTMENT		4.65	4.65	4.65	4.65	14.00	
TOTAL PUBLIC SAFETY DEPARTMENT		49.46	49.96	50.96	52.96	52.98	
TOTAL CITY EMPLOYEES		75.51	77.65	79.90	82.11	91.48	

LONG-RANGE FINANCIAL PLAN

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 City's street and storm drain systems are aging and maintenance and upgrade needs outpace available revenues. The City is working to come up with ways to address these needs for the City's residents.

Financial Projections

Cottonwood Heights management realizes the need to continue to be forward-looking as budgetary issues are considered. Decisions are made annually affecting both revenues and expenditures. As these options are evaluated, it is important to not only consider the current-year impact but also consider the long-term impact as well.

In an effort to provide information related to the long-term impact of current-year decisions, city management has made five-year projections based on various scenarios. These projections do not indicate a decision on how future councils will proceed to create budgets, but rather provide data showing the impact of potential actions. The following pages show four different scenarios as described below:

Base Projections

The first page shows projection if no changes are implemented. It is assumed the city will continue with staffing levels as well as standard pay increases and estimated increases to benefits.

Telecom Tax

Cottonwood Heights is the only city in Salt Lake valley that has not implemented a municipal telecom tax. Utah state law allows municipalities to charge a 3.5% tax to telephone services. Current estimates show the city would bring in approximately \$500,000 per year if this tax were implemented. The second set of projections show the addition of this tax.

Property Tax Increase

State regulations related to property taxes do not provide for an inflation factor for property tax revenues. Governmental entities receive additional funds from growth, but do not receive any additional funds for inflation. Therefore, the purchasing power of property tax revenues decreases over time. The only way to gain back the losses due to inflation are through property tax increases. The third scenario assumes an increase in property taxes in FY 2020-21 at a rate equal to the consumer price index with a base year of FY 2017-18.

Reduced staffing levels

As an entity that primarily provides services, the vast majority of the city's budget is for personnel. Therefore, as cost-cutting efforts are considered, staffing levels must be evaluated. The final scenario is the result of eliminated three positions. Specific positions are not listed. The positions are intended to be median-pay level employees for the city.

**General Fund
5-year Projections**

Description	2017-18 Projections	2018-19 Projections	2019-20 Projections	2020-21 Projections	2021-22 Projections
BEGINNING FUND BALANCE	2,722,525	2,469,752	2,005,558	1,401,556	649,126
REVENUES					
TAXES					
Real Property Taxes	6,899,089	6,959,089	7,019,089	7,079,089	7,139,089
General Sales and Use Taxes	5,906,000	6,066,000	6,226,000	6,386,000	6,546,000
Municipal Energy Tax	2,170,596	2,214,008	2,258,288	2,303,454	2,349,523
Municipal Telecom Tax	0	0	0	0	0
Other Taxes	946,700	946,700	946,700	946,700	946,700
Total Taxes	15,922,385	16,185,797	16,450,077	16,715,243	16,981,312
OTHER REVENUES					
Intergovernmental Revenue	1,385,000	1,412,700	1,440,954	1,469,773	1,499,169
Licenses and Permits	690,600	690,600	690,600	690,600	690,600
Charges for Services	65,500	65,500	65,500	65,500	65,500
Fines and Forfeitures	490,000	490,000	490,000	490,000	490,000
Miscellaneous Revenue	79,254	79,254	79,254	79,254	79,254
Total Other Revenues	2,710,354	2,738,054	2,766,308	2,795,127	2,824,523
TOTAL REVENUES	18,632,739	18,923,851	19,216,385	19,510,370	19,805,834
EXPENDITURES					
Wages	5,468,578	5,702,424	5,889,245	6,082,187	6,281,450
Benefits	2,795,823	2,925,414	3,031,756	3,141,965	3,256,179
Other Expenditures	6,120,860	6,120,860	6,120,860	6,120,860	6,120,860
Contracted Services					
UFA	3,507,184	3,642,184	3,777,184	3,912,184	4,047,184
Gilson Engineering	279,300	279,300	279,300	279,300	279,300
Sunrise Engineering	230,300	230,300	230,300	230,300	230,300
Jones Waldo Attorneys	204,842	208,938	213,117	217,380	221,727
Total Expenditures	18,606,887	19,109,420	19,541,762	19,984,175	20,437,000
OTHER SOURCES AND (USES)					
Transfers Out	(278,625)	(278,625)	(278,625)	(278,625)	(278,625)
Total Other Sources and (Uses)	(278,625)	(278,625)	(278,625)	(278,625)	(278,625)
TOTAL INCREASE/(DECREASE) IN FB	(252,773)	(464,194)	(604,002)	(752,430)	(909,790)

**General Fund
5-year Projections**

Description	2017-18 Projections	2018-19 Projections	2019-20 Projections	2020-21 Projections	2021-22 Projections
BEGINNING FUND BALANCE	2,722,525	2,469,752	2,505,558	2,401,556	2,149,126
REVENUES					
TAXES					
Real Property Taxes	6,899,089	6,959,089	7,019,089	7,079,089	7,139,089
General Sales and Use Taxes	5,906,000	6,066,000	6,226,000	6,386,000	6,546,000
Municipal Energy Tax	2,170,596	2,214,008	2,258,288	2,303,454	2,349,523
Municipal Telecom Tax	0	500,000	500,000	500,000	500,000
Other Taxes	946,700	946,700	946,700	946,700	946,700
Total Taxes	15,922,385	16,685,797	16,950,077	17,215,243	17,481,312
OTHER REVENUES					
Intergovernmental Revenue	1,385,000	1,412,700	1,440,954	1,469,773	1,499,169
Licenses and Permits	690,600	690,600	690,600	690,600	690,600
Charges for Services	65,500	65,500	65,500	65,500	65,500
Fines and Forfeitures	490,000	490,000	490,000	490,000	490,000
Miscellaneous Revenue	79,254	79,254	79,254	79,254	79,254
Total Other Revenues	2,710,354	2,738,054	2,766,308	2,795,127	2,824,523
TOTAL REVENUES	18,632,739	19,423,851	19,716,385	20,010,370	20,305,834
EXPENDITURES					
Wages	5,468,578	5,702,424	5,889,245	6,082,187	6,281,450
Benefits	2,795,823	2,925,414	3,031,756	3,141,965	3,256,179
Other Expenditures	6,120,860	6,120,860	6,120,860	6,120,860	6,120,860
Contracted Services					
UFA	3,507,184	3,642,184	3,777,184	3,912,184	4,047,184
Gilson Engineering	279,300	279,300	279,300	279,300	279,300
Sunrise Engineering	230,300	230,300	230,300	230,300	230,300
Jones Waldo Attorneys	204,842	208,938	213,117	217,380	221,727
Total Expenditures	18,606,887	19,109,420	19,541,762	19,984,175	20,437,000
OTHER SOURCES AND (USES)					
Transfers Out	(278,625)	(278,625)	(278,625)	(278,625)	(278,625)
Total Other Sources and (Uses)	(278,625)	(278,625)	(278,625)	(278,625)	(278,625)
TOTAL INCREASE/(DECREASE) IN FB	(252,773)	35,806	(104,002)	(252,430)	(409,790)

**General Fund
5-year Projections**

Description	2017-18 Projections	2018-19 Projections	2019-20 Projections	2020-21 Projections	2021-22 Projections
BEGINNING FUND BALANCE	2,722,525	2,469,752	2,505,558	2,401,556	2,469,746
REVENUES					
TAXES					
Real Property Taxes	6,899,089	6,959,089	7,019,089	7,399,710	7,459,710
General Sales and Use Taxes	5,906,000	6,066,000	6,226,000	6,386,000	6,546,000
Municipal Energy Tax	2,170,596	2,214,008	2,258,288	2,303,454	2,349,523
Municipal Telecom Tax	0	500,000	500,000	500,000	500,000
Other Taxes	946,700	946,700	946,700	946,700	946,700
Total Taxes	15,922,385	16,685,797	16,950,077	17,535,863	17,801,932
OTHER REVENUES					
Intergovernmental Revenue	1,385,000	1,412,700	1,440,954	1,469,773	1,499,169
Licenses and Permits	690,600	690,600	690,600	690,600	690,600
Charges for Services	65,500	65,500	65,500	65,500	65,500
Fines and Forfeitures	490,000	490,000	490,000	490,000	490,000
Miscellaneous Revenue	79,254	79,254	79,254	79,254	79,254
Total Other Revenues	2,710,354	2,738,054	2,766,308	2,795,127	2,824,523
TOTAL REVENUES	18,632,739	19,423,851	19,716,385	20,330,990	20,626,455
EXPENDITURES					
Wages	5,468,578	5,702,424	5,889,245	6,082,187	6,281,450
Benefits	2,795,823	2,925,414	3,031,756	3,141,965	3,256,179
Other Expenditures	6,120,860	6,120,860	6,120,860	6,120,860	6,120,860
Contracted Services					
UFA	3,507,184	3,642,184	3,777,184	3,912,184	4,047,184
Gilson Engineering	279,300	279,300	279,300	279,300	279,300
Sunrise Engineering	230,300	230,300	230,300	230,300	230,300
Jones Waldo Attorneys	204,842	208,938	213,117	217,380	221,727
Total Expenditures	18,606,887	19,109,420	19,541,762	19,984,175	20,437,000
OTHER SOURCES AND (USES)					
Transfers Out	(278,625)	(278,625)	(278,625)	(278,625)	(278,625)
Total Other Sources and (Uses)	(278,625)	(278,625)	(278,625)	(278,625)	(278,625)
TOTAL INCREASE/(DECREASE) IN FB	(252,773)	35,806	(104,002)	68,191	(89,170)

**General Fund
5-year Projections**

Description	2017-18 Projections	2018-19 Projections	2019-20 Projections	2020-21 Projections	2021-22 Projections
BEGINNING FUND BALANCE	2,722,525	2,469,752	2,505,558	2,401,556	2,469,746
REVENUES					
TAXES					
Real Property Taxes	6,899,089	6,959,089	7,019,089	7,399,710	7,459,710
General Sales and Use Taxes	5,906,000	6,066,000	6,226,000	6,386,000	6,546,000
Municipal Energy Tax	2,170,596	2,214,008	2,258,288	2,303,454	2,349,523
Municipal Telecom Tax	0	500,000	500,000	500,000	500,000
Other Taxes	946,700	946,700	946,700	946,700	946,700
Total Taxes	15,922,385	16,685,797	16,950,077	17,535,863	17,801,932
OTHER REVENUES					
Intergovernmental Revenue	1,385,000	1,412,700	1,440,954	1,469,773	1,499,169
Licenses and Permits	690,600	690,600	690,600	690,600	690,600
Charges for Services	65,500	65,500	65,500	65,500	65,500
Fines and Forfeitures	490,000	490,000	490,000	490,000	490,000
Miscellaneous Revenue	79,254	79,254	79,254	79,254	79,254
Total Other Revenues	2,710,354	2,738,054	2,766,308	2,795,127	2,824,523
TOTAL REVENUES	18,632,739	19,423,851	19,716,385	20,330,990	20,626,455
EXPENDITURES					
Wages	5,468,578	5,702,424	5,889,245	6,082,187	6,109,954
Benefits	2,795,823	2,925,414	3,031,756	3,141,965	3,169,136
Other Expenditures	6,120,860	6,120,860	6,120,860	6,120,860	6,120,860
Contracted Services					
UFA	3,507,184	3,642,184	3,777,184	3,912,184	4,047,184
Gilson Engineering	279,300	279,300	279,300	279,300	279,300
Sunrise Engineering	230,300	230,300	230,300	230,300	230,300
Jones Waldo Attorneys	204,842	208,938	213,117	217,380	221,727
Total Expenditures	18,606,887	19,109,420	19,541,762	19,984,175	20,178,460
OTHER SOURCES AND (USES)					
Transfers Out	(278,625)	(278,625)	(278,625)	(278,625)	(278,625)
Total Other Sources and (Uses)	(278,625)	(278,625)	(278,625)	(278,625)	(278,625)
TOTAL INCREASE/(DECREASE) IN FB	(252,773)	35,806	(104,002)	68,191	169,370