



**Utah**

**ANNUAL  
OPERATING AND CAPITAL  
BUDGET**

**Budget Amendment #4**

**FISCAL YEAR 2014 - 2015**



Cottonwood Heights  
Budget Amendment #4  
Fiscal Year 2014-15  
June, 2015

**Issue #1**

Grant reimbursements and private donations have been received. This amendment appropriates those funds and the associated expenditures.

Total net impact: \$1,172.00 increase to Police Department for a Justice Assistance Grant (JAG)  
Activity 806.

Total net impact: \$4,728.00 increase to Police Department for a Utah State Homeland Security Highway  
Safety Body Camera Grant.  
Activity 820.

Total net impact: \$1,000.00 increase to Police Department for a Utah State Homeland Security Teen  
Driving Safe Kids Fair Grant.  
Activity 819

Total budget in the Police Department will now be \$5,313,847.20

Total net impact: \$2,750.00 increase to Emergency Management Planning Grant (EMPG).  
Activity 212

Total budget in Administrative Services will now be \$29,130.52

Total net impact: \$3,000.00 increase to Arts Council for a Sorenson Legacy Orchestra Grant.  
Activity 220

Total net impact: \$3,200.00 increase to Arts Council for a ZAP Tier II Arts 2014 Grant.  
Activity 204

Total budget in Legislative Committees, Special Bodies, and Events will now be \$207,447.90

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3312-000	JAG Grant	\$6,741.00	\$1,172.00	
	11-4211-484	Police-BPV & Pers. Safety Equip	\$26,885.70	\$1,172.00	
	11-3340-002	State Homeland Sec.-Highway Safety	\$2,504.67	\$4,728.00	
	11-4211-610	Police-Supplies	\$42,996.09	\$4,728.00	
	11-3341-000	DUI-OT Grant	\$28,436.68	\$884.38	
	11-4211-131	Police-Grant Overtime Paid	\$30,009.95	\$884.38	
	11-3340-002	State Homeland Sec.-Safe Kids Fair	\$7,232.67	\$1,000.00	
	11-4211-480	Police-Special Supplies	\$24,960.00	\$1,000.00	
GF	11-3370-002	EMPG Grant	\$6,637.13	\$2,750.00	
	11-4134-300	Emerg.Mgmt.-Technical Services	\$7,297.52	\$2,750.00	
GF	11-3377-001	Local Cultural/Rec. Grant-Sorenson	\$-0-	\$3,000.00	
	11-4112-542	LegCom.-Events-Sponsored Orchestra	\$-0-	\$3,000.00	
GF	11-3377-000	Local Cultural/Recreation Grant-ZAP	\$9,800.00	\$3,200.00	
	11-4112-545	LegCom.-Events-Art Services	\$14,800.00	\$3,200.00	

**Issue #2**

A year end budget reconciliation occurred and produced the following budget adjustments necessary to balance the estimated expenditures by department.

There is a \$96,000 increase to the total budget for maintenance of grounds and road maintenance in Public Works. The funding source is General Fund balance. Remaining available fund balance is \$727,364.85.

<i>Fund</i>	<i>Account #</i>	<i>Account Description</i>	<i>Current Budget</i>	<i>Budget Change</i>		
				<i>Increase</i>	<i>Decrease</i>	
GF	11-4144-130	Administrative Serv. -O.T.	\$3,787.00	\$1,057.00		
	11-4144-211	Administrative Serv. -Health Ins.	\$39,155.16	\$3,800.00		
	11-4144-234	Administrative Serv. -Soc.Sec.Sub.	\$17,999.22	\$5,200.00		
	11-4144-260	Administrative Serv. -Work.Comp.	\$2,059.72	\$2,859.72		
	11-4134-300	Emerg. Mgmt.-Technical Services	\$18,154.52		\$10,857.00	
GF	11-4256-200	Ordinance Enforce.-Benefits	\$40,031.27	\$1,927.00		
	11-4211-626	Police-Gasoline and Fuel	\$210,869.00		\$1,927.00	
GF	11-3890-000	General Fund Balance	\$706,447.68	\$96,000.00		
	11-4410-472	Non Class C Road Maintenance	\$-0-	\$81,717.00		
	11-4410-111	Public Works-Salaries	\$144,596.96	\$5,113.00		
	11-4410-211	Public Works-Health Insurance	\$38,966.80	\$9,644.00		
	11-4410-234	Public Works-Soc. Sec. Sub.	\$14,296.12	\$4,910.00		
	11-4410-422	Public Works-Maintenance of Grounds	\$174,560.00	\$27,783.00		
	Cap	11-4410-423	Public Works-Non Cap Park Maint/Rep	\$15,000.00	\$5,493.00	
	11-3810-000	Transfer from Capital Projects Fund	\$50,000.00	\$38,660.00		
	45-7001-731	Cap. Projects-Pavement Mgmt.	\$126,638.68		\$38,660.00	
	45-3890-000	Cap. Projects-Beg. Fund Balance	\$2,250,717.39		\$38,660.00	
GF	11-4610-100	Economic Development-Salaries	\$4,295.00	\$378.00		
	11-4610-200	Economic Development-Benefits	\$-0-	\$6,694.00		
	11-4611-100	Planning-Salary	\$152,620.14		\$7,072.00	
GF	11-3700-000	Vehicle lease proceeds	\$-0-	\$1,486,564.98		
	11-4840-762	Vehicle lease	\$-0-	\$1,486,564.98		

<b>Adopted Budget Form for:</b>  Cities, Towns & Counties	<b>Name</b>	<b>Cottonwood Heights</b>
	<b>Fiscal Year Ended</b>	<b>6/30/2015</b>

**Basic Form Instructions**

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. As required by Utah statutes, budget forms submitted must present a balanced budget, meaning budgeted expenditures must equal budgeted revenues.</li> <li>2. If prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.</li> <li>3. <b>A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.</b></li> <li>4. Please report amounts rounded to the nearest dollar.</li> <li>5. Some items may not apply to your entity.</li> </ol> | <ol style="list-style-type: none"> <li>6. If you have questions about the form, call Patricia Nelson at (801) 538-1334 or 1-800-622-1243, or send an email to <a href="mailto:patricianelson@utah.gov">patricianelson@utah.gov</a>.</li> <li>7. <b>Send completed budgets electronically to <a href="mailto:sao@utah.gov">sao@utah.gov</a> or mail a printed form to:</b><br/>                     Office of the Utah State Auditor<br/>                     Utah State Capitol Complex<br/>                     East Office Building Suite E310<br/>                     PO Box 142310<br/>                     Salt Lake City, UT 84114</li> </ol> |
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**Definitions:** *Current Budget Year:* The budget year in which a local government is currently operating. *Ensuuing Budget Year:* The next upcoming budget year, also known as the "incoming" budget year

**Part I General Fund Revenues**

Source of Revenue (a)	FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
<b>Taxes</b>			
General Property Taxes - Current	6,435,856		6,435,856
Prior Years' Taxes - Delinquent	150,000		150,000
General Sales and Use Taxes	5,300,000		5,300,000
Franchise Taxes	331,700		331,700
Transient Room Tax	25,000		25,000
Re-appraisals			
Assessing and Collecting - State-wide Levy			
Assessing and Collecting - County Levy			
Fee-in-Lieu of Property Taxes	390,000		390,000
Penalties and Interest on Delinquent Taxes	3,621		3,621
Other (specify): E911 emergency services telephone	265,000		265,000
<b>Licenses and Permits</b>			
Business Licenses and Permits	220,000		220,000
Non-business Licenses and Permits	35,000		35,000
Building, Structures, and Equipment	295,600		295,600
Marriage Licenses			
Motor Vehicle Operation			
Cemetery - Burial Permits			
Animal Licenses	10,000		10,000
Other (specify):			

CONTINUE PART I ON PAGE 2

Name Cottonwood Heights		Fiscal Year Ended	6/30/2015
Part I General Fund Revenue - Continued			
Source of Revenue (a)	FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
<b>Charges for Services</b>			
General Government			
Court Costs, Fees, and Charges (Clerk)			
Recording of Legal Documents (Recorder)			
Zoning and Subdivision Fees	60,000		60,000
Sale of Maps and Publications			
Auditor's Fees			
Surveyor's Fees			
Treasurer's Fees			
Public Safety			
Special Police Services	15,000		15,000
Special Protective Services			
Corrective Fees (Jail)			
Streets and Public Improvements			
Street, Sidewalk, and Curb Repairs			
Parking Meter Revenue			
Street Lighting Charges			
Sanitation			
Sewer Charges			
Street Sanitation Charges			
Refuse Collection Charges			
Sale of Waste and Sludge			
Weed Removal and Cleaning Charges			
Health			
Parks and Public Property	5,500		5,500
Cemeteries			
Miscellaneous Services			
Other (specify): Plan Check Fees	110,000		110,000
<b>Fines and Forfeitures</b>			
Fines	535,000		535,000
Forfeitures			
Other (specify):			

CONTINUE PART I ON PAGE 3

Name Cottonwood Heights		Fiscal Year Ended	6/30/2015
Part I General Fund Revenue - Continued			
Source of Revenue (a)	FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
<b>Intergovernmental Revenue</b>			
Federal Grants	20,000		20,000
General Government			
Public Safety		49,796	49,796
Highways and Streets			
Health		1,426	1,426
Cultural - Recreation		16,000	16,000
Federal Payments in Lieu of Taxes			
State Grants		9,387	9,387
State Shared Revenue			
Class "C" Road Fund Allotment	1,090,000		1,090,000
Liquor Fund Allotment Restricted Use Beer Tax	45,000		45,000
Grants from Local Units			
Other (specify): Private		1,500	1,500
EDCU		2,567	2,567
<b>Miscellaneous Revenue</b>			
Interest Earnings	14,000		14,000
Rents and Concessions	14,401	14,142	28,543
Sale of Fixed Assets - Compensation for Loss		19,838	19,838
Sale of Materials and Supplies			
Sales of Bonds			
Other Financing - Capital Lease Obligations		1,486,565	1,486,565
Other (specify): Sundry	35,853		35,853
<b>Contributions and Transfers</b>			
Contribution from Private Sources			
Transfer From: Capital Projects Fund		88,660	88,660
Transfer From:			
Transfer From:			
Transfer From:			
Loan From:			
Loan From:			
Contribution from Private Sources			
Beg. Class "C" Road Fund Bal. to be Appropri.			
<b>Beg. General Fund Bal. to be Appropriated</b>	471,063	331,385	802,448
<b>TOTAL REVENUES</b>	15,877,594	2,021,266	17,898,859
CONTINUE ON PAGE 4 WITH PART II			

Name Cottonwood Heights		Fiscal Year Ended	6/30/2015
Part II General Fund Expenditures			
Expenditure (a)	FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
<b>General Government</b>			
Administrative/Legislative	540,108	30,000	570,108
Commission or Council			
Legislative Committees and Special Bodies	144,000	63,448	207,448
Ordinances and Proceedings			
Judicial			
City and Precinct Courts	365,000		365,000
Juvenile Court			
District and Circuit Courts			
Law Library			
Executive and Central Staff Agencies			
Executive	716,590		716,590
Boards and Commissions	6,000		6,000
Central Purchasing			
Personnel			
Budgeting			
Data Processing	137,100	35,000	172,100
Microfilming			
Administrative Agencies			
Auditor/Finance	377,381	-8,737	368,644
Clerk			
Treasurer			
Recorder/Administrative Services	462,367	24,594	486,961
Attorney	227,482		227,482
Surveyor			
Assessor			
Non-Departmental			
General Governmental Buildings			
Elections			
Planning and Zoning			
Education and Community Promotion			
Other Professional Services			
Other (specify): Emergency Management	30,600	-1,470	29,131

CONTINUE PART II ON PAGE 5



Name <b>Cottonwood Heights</b>		Fiscal Year Ended	6/30/2015
<b>Part II General Fund Expenditures - Continued</b>			
Expenditure (a)	FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
<b>Public Safety</b>			
Police Department	5,249,542	69,033	5,318,575
Fire Department	3,466,008		3,466,008
Corrections (Jail)			
Protective Inspections			
Other Protective			
Agricultural Inspection			
Animal Control and Regulation	153,882	1,927	155,809
Flood Control			
Emergency Services (Civil Defense)			
Other (specify): Restricted Beer Tax	35,000		35,000
<b>Public Health</b>			
Health Services			
Infirmaries			
Other (specify):			
<b>Highway and Public Improvements</b>			
Highways	1,444,425	220,839	1,665,264
Class "C" Road Program	1,090,000		1,090,000
Sanitation			
Sewage Collections and Disposal			
Shop and Garage			
Construction			
Repair and Maintenance			
Other (specify):			
<b>Parks, Rec., and Public Property</b>			
Park and Park Areas			
Park Lighting			
Recreation and Culture			
Libraries			
Cemeteries			
Other (specify):			
CONTINUE PART II ON PAGE 6			

Name <b>Cottonwood Heights</b>		Fiscal Year Ended	6/30/2015
<b>Part II General Fund Expenditures - Continued</b>			
Expenditure (a)	FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
<b>Community and Economic Development</b>			
Community Planning	445,632	-7,072	438,560
Community Development			
Urban Redevelopment and Housing			
Economic Development and Assistance	70,000	22,139	92,139
Economic Opportunity			
Other (specify): City Engineering	560,000		560,000
<b>Debt Service</b>			
Principal and Interest	356,476		356,476
Other (specify):			
<b>Transfers and Other Uses</b>			
Transfer To: Capital Improvements Fund			
Transfer To: CDRA Fund		85,000	85,000
Transfer To:			
Loan To:			
Loan To:			
Loan To:			
Use of Restricted/Reserved Fund Balance			
Class "C" Road Funds			
<b>Miscellaneous</b>			
Judgments and Losses			
FEMA Reimbursement of Flood Costs			
Other Flood Costs			
Other (specify): Police Vehicle Lease		1,486,565	1,486,565
<b>Budgeted Increase in Fund Balance</b>			
<b>TOTAL EXPENDITURES</b>	15,877,594	2,021,266	17,898,859
CONTINUE ON PAGE 7 FOR PART III			

Name	Cottonwood Heights	Fiscal Year Ended	6/30/2015
Part V	Capital Projects Fund		
Nature of the Fund:			
Description (a)	FY2014-15 Budget (b)	Amendment (c)	Amended FY2014-15 Budget (d)
<b>Revenues</b>			
Transfers from General Fund	0	0	0
Interest Income	30,000		30,000
Other Additions: Impact Fees	50,000		50,000
State Grant			0
Federal Grant	121,051		121,051
Private contribution	0	90,000	90,000
			0
			0
			0
			0
			0
Bond Proceeds		14,496,000	14,496,000
<b>TOTAL REVENUE</b>	201,051	14,586,000	14,787,051
<b>Beginning Fund Balance</b>	15,635,855	-13,295,325	2,340,529.80
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	15,836,906	1,290,675	17,127,581
<b>Expenditures</b>			
Capital Outlay	15,836,906	1,290,675	17,127,581
			0
			0
			0
			0
			0
			0
			0
			0
			0
<b>TOTAL EXPENDITURES</b>	15,836,906	1,290,675	17,127,580.80
<b>Ending Fund Balance</b>	0	0.00	0

<b>Name</b>	<b>Cottonwood Heights</b>	<b>Fiscal Year Ended</b>	<b>6/30/2015</b>
<b>Part VI</b>	<b>Other Fund</b>		
<b>Nature of the Fund: CDRA</b>			
	<b>Description (a)</b>	<b>FY2014-15 Budget (b)</b>	<b>Amended FY2014-15 Budget (d)</b>
	<b>Revenues</b>		
	Transfers from General Fund		85,000
	Interest Income		
	Other Additions		
	<b>Beginning Fund Balance to be Appropriated</b>		
	<b>TOTAL REVENUE</b>	0	85,000
	<b>Expenditures</b>		
	City Attorney		30,000
	Other Legal		35,000
	Other Consulting Fees		20,000
	<b>Appropriated Increase in fund Balance</b>		
	<b>TOTAL EXPENDITURES</b>	0	85,000