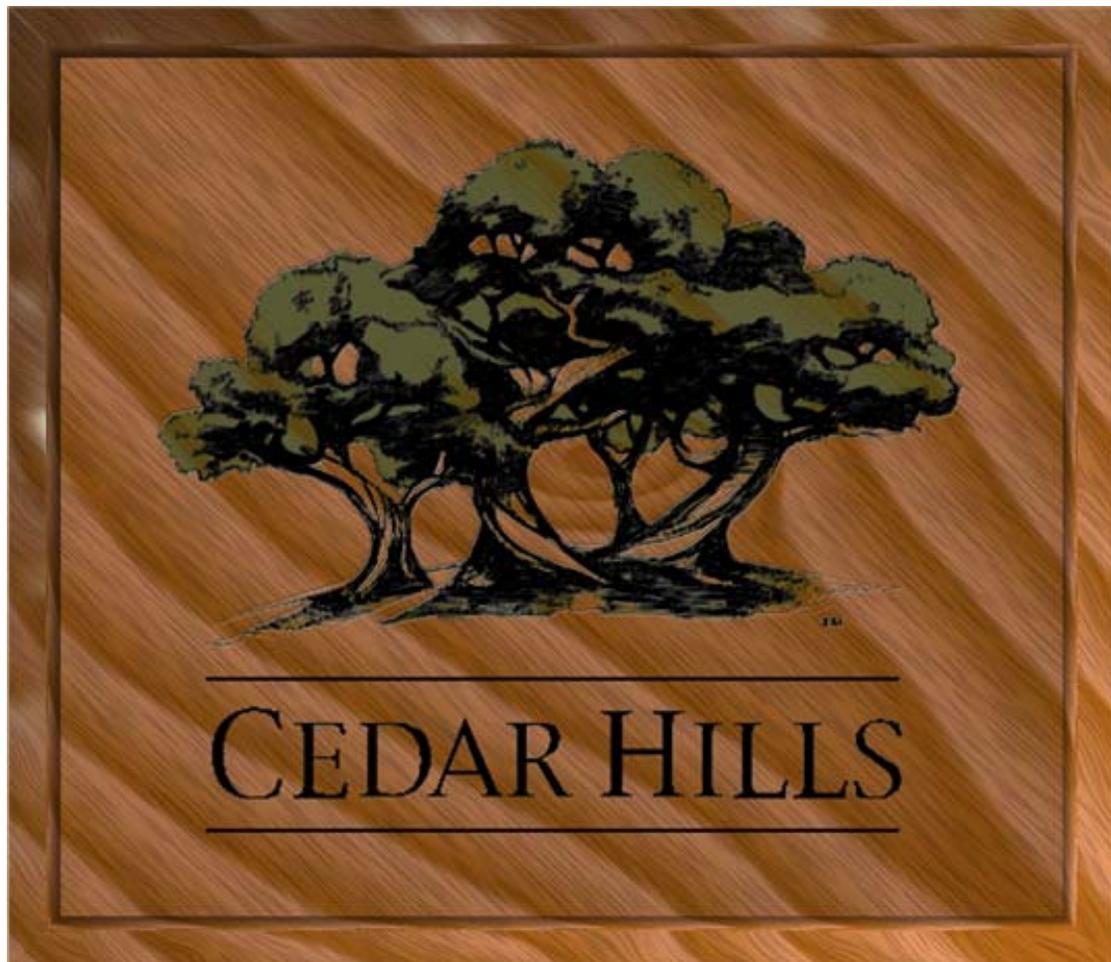


City of Cedar Hills



2005 Fiscal Year Budget

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Budget Message

2004-2005 FISCAL YEAR BUDGET

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City of Cedar Hills

City Manager Message

To Cedar Hill's Mayor, City Council and Residents:

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Pursuant to §10-6-109, Utah Code Annotated, the following budget for Fiscal Year 2004-2005 has been prepared for the City of Cedar Hills using budgetary practices and techniques recommended by the Governmental Accounting Standards Board (GASB). As required by State law, the

proposed budget is balanced.

Within the framework and policies established by the City Council, this budget has been prepared after analyzing and evaluating detailed requests from each of the City departments. The budget document provides a clear picture



of the financial condition of the City and the planning needed to properly manage our financial resources for the coming year. As part of that planning, please consider the following highlights and priorities of this year's budget:

Growth

One of the primary concerns in compiling this budget was the forecasted growth of the city. As an accurate estimation for growth is vital to proper revenue projections, the most precise methods must be



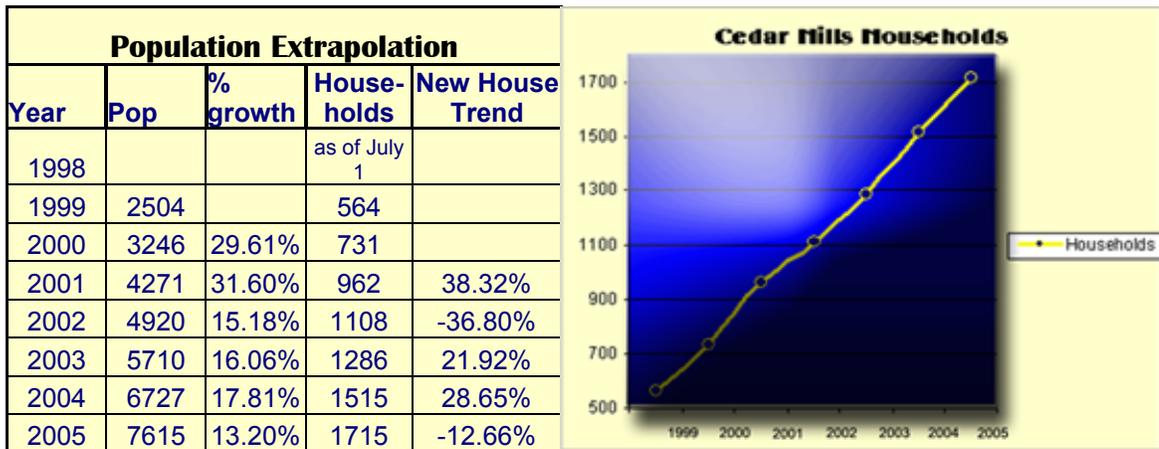


Figure O-1

employed.

Thus, using procedures outlined by the US Census Bureau, City staff has made efforts to track the growth of the City of Cedar Hills' population over the past seven years. Based on the number of building permits issued each month since the 2000 census, we extrapolate our population to be 6,727 residents or 1,515 households as of July 1, 2004, increasing to 1,715 households or 7,615 residents at the end of fiscal year 2004-2005. As seen in the Population Extrapolation table (Figure O-1), this represents a 13.2% increase in population from the year before. However, viewing the matter from a different angle, the expected growth will occur at a rate that's 12.66% slower than the previous year, fiscal year 2003-2004. All told, the growth of the City of Cedar Hills has been steady and rapid since 1998 (see Figure O-1).

These population and growth estimates and their resultant rates serve as drivers for calculating many of the revenue projections in both the General Fund and the Water and Sewer Fund. Revenues that have the general population as their base are expected to increase along with the population at a rate of 13.2% from the previous year. On the other hand, revenues that have only *new* growth as their base, such as building permit revenues, would be expected to decrease from the previous year by 12.66%. Furthermore, various other revenue and expenditure items that required distinct and often more complex models for projection nevertheless hearken back to these population and growth estimates.

Personnel

During the 2004-2005 fiscal year, the City of Cedar Hills staff will increase by

two employees (1.75 FTE's), adding a much-needed part-time employee in the Administration Department and a maintenance worker in the Public Works Department. Also, the status of the Building and Zoning Secretary will change from 30-35 hours per week to 40 hours per week. Thus, the total personnel of the City of Cedar Hills will increase to seventeen from fifteen and a quarter the previous year. A detailed summary of the City staff is provided in Figure O-2 showing the breakdown of the City's personnel by department. The figure illustrates an increase in staffing requirements over the past few years.

The proposed Utility Billing Clerk would labor part time in the Administration Department providing service to residents who have questions or concerns regarding their utility services, usages, and monthly bills. The Utility Billing Clerk

would also perform data entry, new customer setup, cash receipting, collections on delinquent accounts, etc. As a vital member of the City Staff, the proposed Utility Billing Clerk would greatly enhance the ability of the staff to provide prompt, accurate, and helpful information and service to the residents of Cedar Hills.

Currently, the indispensable duties mentioned above have been divided amongst other employees in the Administration Department. By employing a part time Utility Billing Clerk, we hope also to remove the burden of the aforementioned responsibilities from administrative employees who would be more effectively utilized in other endeavors. Furthermore, one employee who specializes in utility billing and concentrates his/her time, ef-

forts, and study in that area could better serve our residents than various employees who dedicate small portions of their time to the matter.

The proposed Public Works employee would perform similar duties to those of the other Maintenance Workers in the Public Works Department. He/she would provide relief for the Public Works Maintenance employees who have been stretched thin by the rapid increase of households in the City of Cedar Hills during the 2003-2004 fiscal year. This increased demand for maintenance service promises to grow during 2004-2005 with a projected increase of 200 households, furthering the need for another maintenance worker.

General Services

Always critical to the budget are the general services that the City provides for its residents. The following details of changes in general services have resulted in notable impacts in the budget.

The City has added a Community Services Department. This department focuses on providing educational, recreational, and otherwise enriching services and events for the residents of Cedar Hills. This department has a budget of just under \$150,000 distributed amongst a variety of services that include recreation programs, cultural arts, library, the Family Festival, etc.

Public Safety is another area that shows changes. The City plans to hire a police ser-

Personnel Summary			
Department	02-03	03-04	04-05
Administration	4	4	4.5
Public Works	4	5	6
Building and Zoning	2.5	2.75	3
City Recorder	2.5	2.5	2.5
Community Services	0	1	1
Total:	13	15.25	17

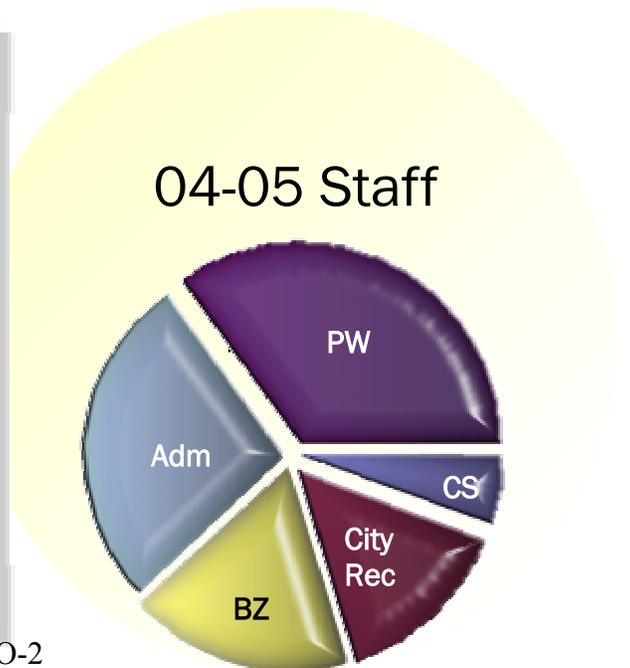


Figure O-2

geant, which, along with increases in general police costs, changes the police services budget to \$263,500, an increase of \$74,500 from the previous year's budget. Also included in the Public Safety section of the General Fund this year are crossing guard expenses. These expenses have been included in previous budgets as part of administrative services line items.

Debt Obligations

The City of Cedar Hills has no General Obligation Debt as of June 30, 2004. The City has two lease revenue bonds and an excise road tax bond.

One of the lease revenue bonds was obtained in 1999 in the amount of \$790,000 for the construction of the Public Safety Building which currently serves as the City's fire station. The current principal balance on this bond is \$665,000.

The other lease revenue bond was obtained in 2001 in the amount of \$6,427,000 for the construction of the City's golf course. This bond is secured through revenues from the golf course. It is anticipated that this bond will be refinanced before the final balloon payment in November 2007.

The excise tax road bond

was obtained in 2000 in the amount of \$360,000 for the widening of the West end of Cedar Hills Drive and the construction of a roundabout at 4600 West and Cedar Hills Drive. This bond is secured by Class B&C Road revenues that the City receives from the state on a quarterly basis. The current principal balance of this bond is \$261,000.

The City also obtained a line of credit in the amount of \$6,000,000 in 2003 for the construction of a city-wide pressurized irrigation system. This line of credit is secured by water fees paid by residents of the City. It is anticipated that the City will obtain a bond in order to refinance this line of credit in the next 2-3 years.

Vehicle Replacement

The City of Cedar Hills has a fleet of nine vehicles. The City staff recently per-

formed a detailed analysis of possible replacement schedules for that fleet. The study took into account various factors including replacement costs, selling costs, maintenance costs before and after the warranty, insurance, inflation, the decreasing marginal return on resale, etc.

After running the numbers, it was found that cost of replacing vehicles is lowest during the first three years, as seen in Figure O-3. According to the data collected, minimal cost to the city is achieved by following a two-year replacement for the City fleet in general, with the exclusion of the dump-bed truck which should follow a more extended replacement schedule. Such a replacement program should keep fleet-replacement costs down around \$100,000 over 6 years rather than, for example, \$160,000 for a 5-year replacement schedule.

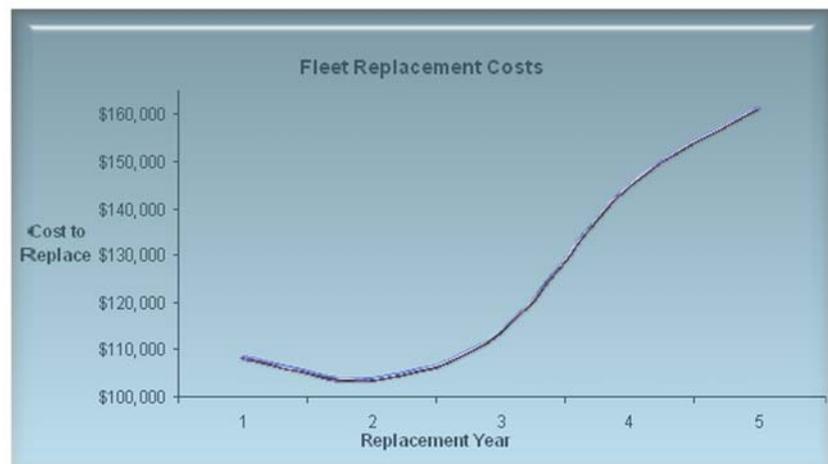


Figure O-3

General Fund Top Revenues			General Fund Top Expenditures		
Building Permits	\$378,844	18%	Police	\$263,500	12%
Property Tax	\$363,789	17%	Solid Waste	\$209,400	10%
Sales/Use Tax	\$284,566	13%	Administration Salaries	\$124,000	6%
Garbage Fees	\$225,797	11%	Building/Zoning Salaries	\$114,560	5%
Franchise Taxes	\$177,367	8%	Street Expenses	\$113,000	5%

Water & Sewer Top Revenues			Water & Sewer Top Expenditures		
Sewer Fees - Residents	\$368,916	18%	PI Expenses	\$500,000	24%
Water Fees - Residents	\$344,094	16%	Timp SSD Billing	\$132,819	6%
PI Fees Base Rate	\$192,831	9%	Storm Drain Expansion	\$111,000	5%
PI Fees Usage	\$140,505	7%	Reimburse LPL for Water Tank Culinary	\$105,000	5%
Water Meters	\$67,371	3%	Salary/Wages Water	\$99,979	5%

Capital Projects Top Revenues			Capital Projects Top Expenditures		
Transfer in from IF Reserve	\$1,339,729	39%	Harvey Land Purchase	\$912,000	26%
Financing Income	\$850,000	25%	Public Works Bldg	\$850,000	25%
IF - Recreation	\$328,000	9%	Harvey Park Phase 1 Improvement	\$720,000	21%
IF - Park Development	\$226,400	7%	Cottonwood Drive	\$375,000	11%
IF - Park Land	\$183,200	5%	MBA Bond Payment	\$70,070	2%

Figure O-4

Funds Overview

The data in the Funds portion of the budget provides a picture of the current financial standing of the City as well as estimates and plans for revenues and expenditures to occur during Fiscal Year 2004-2005. The budget is broken down into five major funds. Those funds are the General Fund, the Water & Sewer Fund, the Motor Pool Fund, and the Golf Fund. Also appended to this document is an overview of the Capital Improvement Plan.

The five most significant revenue and expense items for

each fund are shown in Figure O-4. This table illustrates some of the principle paths of money into and out of each fund. Building permits, property tax, sales tax, garbage fees, and franchise taxes make up the bulk of General Fund revenues, while the major expenses include police services, solid waste, salaries, and street expenses. In the Water & Sewer Fund, the most significant revenue sources are water and sewer service fees, pressurized irrigation (PI) fees, and new meter charges. The corresponding top five expenses in the fund are PI expenses, sewer and culinary

water expenses, storm drain expansion, and salaries. The Capital Projects Fund receives its financing largely from current impact fees, the impact fee reserve, and from financing. In 2004-2005, the five largest projects/expenses will be the Harvey land purchase, the new Public Works Building, Harvey Park phase 1 improvement, Cottonwood Drive improvement, and the MBA bond payment. The Golf Fund is not included in this analysis as it is explained in further detail in the Golf Fund portion of this Budget Document.



City Staff (from left to right): Paul Lorentzen, Bret Howser, Rich Knapp, Gina Higbee, Jeff Maag, Gretchen Gordon, Kody Wall, Scott Rackman, Andrew Gabbitas, Kim Holindrake, Mayor Brad Sears, Mike Carson, Janet Bond, David Bunker, Brad Kearn, Konrad Hildebrandt

Mayor & City Council



Melissa Willie
Mayor Pro Tempore



James Parker
City Council Member



Rob Fotheringham
City Council Member



Jim Perry
City Council Member



Darin Lowder
City Council Member

Budget Message

2004-2005 FISCAL YEAR BUDGET

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City of Cedar Hills

Priorities, Policies, and Goals

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The City of Cedar Hills has adopted a process, called "Decisions", for the purpose of creating citizen-based goals for the community. These goals and priorities are created by the citizenry and the City Council. The City Administration then takes these goals and develops action plans and measurable objectives for the attainment of the goals. This process allows the Council to focus on the "forest" by setting organization-driving policies and goals, yet allows the Administration to focus on the "trees", thus keeping the Council from getting bogged down in every administrative decision.

"Decisions" is divided into two distinct processes, the Policy Creation process and Administrative Implementation process, each with their own set of

distinct steps, as follows:

Policy Creation

Step I — Neighborhood Meetings and City-wide Survey

During step 1, the community is divided into distinct neighborhood areas for the purpose of discussing issues, concerns, ideas, etc. relevant to the citizens of that neighborhood. Each neighborhood is then scheduled for a neighborhood meeting with the Mayor, a Councilmember, and a member of the City staff. These two-hour meetings are an open-forum format whereby the floor is opened to anyone in attendance to express thoughts, concerns, and ideas relative to the community as a whole or particular to their neighborhood. A city-wide survey is

taken to remove bias and statistically find out overall resident perceptions and goals.

Step II — Identify Problems and Needs

During step 2, the City Council typically holds a two-hour work-session to identify specific problems and needs in the community, based on the input from the neighborhood meetings and survey, and to categorize them into major divisions (Public Safety, Economic Development, etc.).

Step III — Setting Goals to Resolve Problems and Meet Needs

Following the identification of issues and needs in step 2 and the creation of broad categories, the City Council takes the problems and needs identified in the earlier meetings, catego-



rizes them into broad categories with broad-reaching goals and then creates more specific goals that could be used to solve those problems. These more specific goals are set in a framework of “operational statements”, or action statements which specifically identify the objective the City would like to meet for the specific goals.

Step IV—Prioritizing Goals

Once the goals have been created, the City Council meets to prioritize the goals. This includes determining which priorities are considered immediate and need to be included in the upcoming budgets.

Implementation

Step V—Set Objectives

Once the goals have been created and prioritized by the City Council, objectives are set administratively to attain each of the prioritized goals. These objectives are then broken down into specific, measurable performance standards to be met by the appropriate City employees.

Step VI—Evaluate Goal Attainment

The Administration meets periodically with City staff to ensure that the goals are being attained in a desirable manner and in an appropriate time

frame. Every 6 months, the Administration reports to the Council on the progress of each of the goals, and the Council assesses how well the goals are being realized.

Priorities for Decisions 2004

The following goals are those which the Council identified as high priority issues for the City to address. The City has chosen to designate all of the top priorities as equal in ranking and have, therefore, eliminated any scores from the final prioritized goals for Cedar Hills.

Public Safety Goals

“The City of Cedar Hills, in partnership with our residents and our public safety providers, desires to provide for a high level of public safety for our residents in an economical and efficient fashion. We will achieve this through the following goals:”

- Increase Citizen Participation in Public Safety (Neighborhood Watch, educational programs, etc.)
- Increased Enforcement of Animal Control Ordinances
- Design 4600 West Traffic-Calming Improvements
- Increased Traffic Enforcement
- Complete Public Safety Needs Analysis

- Analysis of and Implementation of Appropriate Traffic Signage

Economic Development Goals

“The City of Cedar Hills desires to promote and plan for economic development opportunities within the Community in order to maintain and expand current services to residents and to promote a walkable/livable community for all. We will achieve this through the following goals:”

- Adopt Regulations for Commercial Development (Signage, Liquor, Operating Hours, S.O. Business)
- Adopt Commercial District Master Plan
- Attract High Speed Internet Services to the Community

Parks & Recreation Goals

“The City of Cedar Hills desires to provide for the recreational needs of the Community through proper planning and development of recreational facilities and programs. We will achieve this through the following goals:”

- Development of Municipal Golf Course
- Complete Pool/Recreation Center Feasibility Study
- Acquire Harvey Park Land
- Construct Sunset Park & Trail

- Create Trail Development Analysis
- Develop Overall Park Signage Plan
- Develop Community Entry Statements

Public Infrastructure Goals

“The City of Cedar Hills desires to plan for, construct, and maintain all components of the public infrastructure in an efficient and economical manner. We will achieve this through the following goals:”

- Design/Construct Harvey Boulevard to 4800 West
- Implement Sidewalk Repair & Construction Program
- Review/Resolve Street Lighting Needs
- Fence City Properties Abutting Murdock Canal
- Design/Construct Harvey Boulevard to 4000 West
- Eliminate Old City Trailer
- Coordinate with Highland, Alpine, and School District to Install Traffic Light at 4800 West
- Construct 4600 West Traffic-Calming Improvements

- Design Stormwater Facility Master Plan
- Creation of Phasing Plan for Pressurized Irrigation
- Design Final Pressurized Irrigation Plan
- Completion of Sewer System Model

Planning & Zoning Goals

“The City of Cedar Hills desires to plan for the sustainable, managed growth of the community through the General Plan, Zoning and Subdivision Ordinances, and other complementary plans and ordinances. We will achieve this through the following goals:”

- Develop Public Facilities Master Plan (Cemetery, Civic Center, Public Works Facility, etc.)
- Create Water Rights & Sources Plan
- Increased Enforcement of Zoning Regulations
- Review/Update General Plan
- Completion of Water System Model

- Review and Update the Zoning and Subdivision Regulations
- Vacate Stub road at Approximately 4270 West Cedar Hills Drive
- Review/Update Transportation Plan

Administrative Goals

“The City of Cedar Hills desires to promote an organization that is well-managed and efficiently run, as well as well-suited to meet the needs of the Citizens of Cedar Hills. We will achieve this through the following goals:”

- Facilitate Dissolution of Manila Water Company
- Improve Skill-set of Employees through Ongoing Training and Education
- Update All Impact Fees
- Complete User Fee Analysis for Services
- Codify Municipal Ordinances

Goal List	
Score	Goals
83.5%	Install Traffic Light @ 4800 West
70.9%	Increased Traffic Enforcement
59.4%	Analysis of and implementation of appropriate Traffic Signage
67.5%	Complete Public Safety Needs Analysis
78.0%	Decrease in Stray/Unleashed Pets
85.6%	Fence City Properties abutting Murdock Canal
84.3%	Increase Citizen Activity in Public Safety (Neighborhood watch, educational programs, etc.)
68.4%	Review/Update General Plan
54.8%	Review/Update Transportation Plan
63.9%	Review/Update Zoning/Subdivision Regulations
72.5%	Create Water Rights & Sources Plan
71.3%	Increased Enforcement of Zoning Regulations
85.9%	Complete Pool/Recreation Center Feasibility Study
79.6%	Develop Sunset Park
73.5%	Create Park Development Timing Analysis
71.6%	Create Trail Development Analysis
81.0%	Acquire Harvey Park Land
67.0%	Develop Overall Park Signage Scheme
65.2%	Develop Community Entry Statements
65.8%	Design Final Pressurized Irrigation Plan
67.8%	Creation of Phasing Plan for Pressurized Irrigation
79.9%	Facilitate Dissolution of Manila Culinary Water Company
67.0%	Completion of Water System Model
72.9%	Design Stormwater Facility Master Plan
63.5%	Completion of Sewer System Model
94.9%	Implement Sidewalk Repair & Construction Program
85.7%	Review/Resolve Street Lighting Needs
77.2%	Design/Construct 4600 West Traffic Calming Improvements
59.3%	Vacate Stub Road at approximately 4270 West Cedar Hills Drive
100.0%	Design/Construct Harvey Boulevard to 4800 West
85.0%	Design/Construct Harvey Boulevard to 4000 West
77.4%	Attract High Speed Internet Services to the community.
72.2%	Update all Impact Fees
83.8%	Eliminate old City Trailer
83.0%	Develop Public Facilities Master Plan (Cemetery, Civic Center, Public Works, etc.)
92.3%	Golf Course Development
70.2%	Create Economic Development Committee
90.3%	Adopt Commercial District Master Plan
90.4%	Adopt Signage, Liquor, Operating House, S.O.B. regulations
78.2%	Attract Anchor to the Development
75.1%	Attract "Seed" to the Development
79.9%	Increase Employee Job Satisfaction
75.8%	Improve Skill-set of Employees through ongoing training & education
66.0%	Implement Youth Council
77.9%	Implement Volunteer Program
92.2%	Boundary Resolution with Pleasant Grove City
67.6%	Codify Municipal Ordinances
70.6%	Complete User-fee analysis for services

Budget Message

2004-2005 FISCAL YEAR BUDGET

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City of Cedar Hills

Administration Department

Activities

The Administration Department provides a variety of general services to the City of Cedar Hills. The City Manager is appointed by the Mayor and Council and serves as the head of this department.

The City Manager is the City's chief administrator and is responsible for overseeing the city government organization to ensure it is managed efficiently and effectively. The City Manager serves and advises the Mayor and City Council, appoints all department directors, and prepares assorted reports for Council consideration, including an annual proposed budget. The City Manager also enforces municipal laws and ordinances and coordinates city operations and programs.

Human Resources falls under the jurisdiction of the City Manager's office as well. It is his responsibility to ensure the City has qualified, well-trained employees to deliver high-level services to Cedar Hills residents. All hiring, firing, promotions, and other personnel activities of the City are overseen by the City Manager.

In years past, finance and accounting duties have also been included with those of the Administration Department. However, those responsibilities are now delegated to the newly formed Finance Department, which functions under the supervision of the Administration Department. Public Safety, although not its own department, is another division that functions somewhat independently while under the



Administration Department umbrella. The Public Safety division includes police services, fire and EMT services, and crossing guard services. The organizational chart on page 33 of this Budget Document gives a clearer picture of the relationship between the Administration Department and other City departments.

Additional activities and responsibilities that fall under the jurisdiction of the Administration Department include, but are not limited to, City election supervision, record

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maintenance, preparation of agendas for Council meetings, proposals to City Council, and provision of public information.

Goals

The following goals reflect the current priorities and needs of the Administration Department.

- Golf Course development – 2001- present
- Golf Course operations and maintenance – profitability – Summer 2003 – present
- Public Safety – provide increased police/fire/EMS accountability and programs – increased city presence and activity
- Public Safety – contract review and policy statements
- Public Infrastructure - C i v i c C e n t e r/Recreation/Aquatics Center feasibility study – 2003 – present
- Development, analysis and organization of the City Planner and City Attorney positions – contract to full – time
- Economic Development – Commercial Design Guidelines developed
- Economic Development – provide forum and informational packet to potential commercial developers
- Economic Development – work closely with and actively solicit commercial development
- Human Resources – update and develop policy and procedures manual – city-wide and departmental
- Human Resources – Develop annual training programs and scheduling
- Human Resources – Organize and develop comprehensive personnel filing system
- Human Resources – participate in ongoing HR training and development courses
- Human Resources – develop policy for ongoing compensation programs
- Grant-writing – identify and write 3-5 grants per fiscal year
- City-wide develop and review performance and goals – department heads
- City Council – policy statement and duties – orientation and work packets
- City Council – develop procedure for ongoing high level communication process
- Interlocal – develop ongoing relationships with neighboring cities and agencies
- Impact Fee analysis and review – jointly with Public Works and Finance
- Annual city-wide budget process, development and production
- Public Relations – development and implementation of increased resident communication resources

Performance Measures

The Administration Department makes a substantial effort to sculpt their performance measures in such a way as to encourage achievement of high-level goals. Figure O-5 provides a summary of the department's performance measurements for the '04-'05 fiscal year.

GOALS:	WEIGHT	PERFORMANCE				
		1	2	3	4	5
Implement Sidewalk Construction/Maintenance Program	6%	30-Jun	15-Jun	31-May	15-May	30-Apr
Complete Aquatics/Recreation/ Library/Cemetery Feasibility Studies	4%	31-May	15-May	30-Apr	15-Apr	31-Mar
Review city-wide impact fees	4%	30-Jun	15-Jun	31-May	15-May	30-Apr
Completion of Harvey Blvd	4%					30-Jun
Develop Stormwater Facility Management Plan	4%	31-May	30-Apr	15-Mar	1-Mar	15-Feb
Update city-wide signage master plan development	4%	31-May	30-Apr	15-Mar	1-Mar	15-Feb
Attract Commercial and Economic Development - Anchor Store	4%					30-Jun
Set goals with all Department Heads	4%	15-Nov	31-Oct	15-Oct	30-Sep	15-Sep
Professional Training and Development	4%	1	2	3	4	5
Review/update all City Revenue Sources	4%	15-Jun	31-May	15-May	30-Apr	15-Apr
Update city-wide budgeting/purchasing procedures	4%	15-Dec	30-Nov	15-Nov	31-Oct	15-Oct
Community Relations - meet with all School Principals/identify joint plans	6%	31-Jan	31-Dec	30-Nov	31-Oct	30-Sep
Complete review and analysis Public Safety needs/objectives	4%	30-Jun	15-Jun	31-May	15-May	30-Apr
Better way of doing things/innovative ideas implemented	6%	2	3	4	5	6
Update and Organize City Personnel Policy Manual	4%	30-Jun	31-May	30-Apr	31-Mar	28-Feb
Implement Credit Card Payment for Utility Bills/Business License/etc	4%	31-Dec	15-Dec	30-Nov	15-Nov	31-Oct
Organize Personnel File system/new employee packets	4%	30-Apr	31-Mar	28-Feb	31-Jan	31-Dec
Development of city-wide Mission Statement/Motto/Values	4%	30-Jun	15-Jun	31-May	15-May	30-Apr
Develop grant-writing strategy	6%	1-Mar	15-Feb	31-Jan	15-Jan	31-Dec
Research and write Grants	4%			1	2	3
Monthly Financials complete by the 20th	4%	6	7	8	9	10
Quarterly Budget Reviews	4%	0	1	2	3	4
Preliminary Budget to Council	4%	1-May		15-Apr		1-Apr

Figure O-5

Budget Message

2004-2005 FISCAL YEAR BUDGET

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City of Cedar Hills

Finance Department

Activities

The Finance Department bears the fiduciary responsibility to properly manage and safeguard public monies and the City's financial assets. In accordance with the goals and priorities of the City Council, and in line with generally accepted financial and accounting procedures, the Finance Department labors to provide a clear and accurate picture to administration as well as City residents of the financial condition and position of the City of Cedar Hills. Financial responsibilities include budget oversight, utility billing, accounts payable and receivable, payroll, debt management, policy enforcement, etc. In addition to these duties, the finance department provides pertinent analyses and forecasting to administration to assist in the decision-making process.

The Finance Department produces various significant financial documents including the City's Comprehensive Annual Financial Report (CAFR). CAFR is intended to provide a thorough examination of the City's financial performance and condition at the close of a fiscal year. The City of Cedar Hills' CAFR is available to the public online at www.cedarhills.org. A copy may also be obtained at City Hall.

In addition to the CAFR, the Finance Department annually produces the City of Cedar Hills Budget Document. The budget gives a clear and detailed report of the City's financial position as well as a specific and explicit plan for future financial activity. A copy of the latest Budget Document is available online at www.cedarhills.org, or



RICH KNAPP
CHIEF FINANCIAL OFFICER

at City Hall.

Beyond CAFR and the City Budget Document, the Finance Department is responsible for assorted financial reports and documents intended for use by the Mayor and Council and/or the City staff to assist them in their duties.

Goals

The following goals reflect the current priorities and needs of the Finance Department.

- A firm and current understanding of public finance

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- Commitment to providing functional and material analyses for use by City Administration
- Meticulous and detailed documentation of activities and policies
- Commitment to constant improvement in policies and procedures
- Provision of informative, accurate, and up-to-date financial information
- Prompt cash collection

Performance Measures

The Finance Department makes a substantial effort to sculpt their performance measures in such a way as to encourage achievement of high-level goals. Figure O-6 provides a summary of the Finance Department's past performance measurements as

well as goals for the '04-'05 fiscal year.

At the beginning of each fiscal year, the Finance Department evaluates their goals and devises measurements related to said goals. Each measurement consists of five performance levels with a corresponding score on a scale of one to five. Each measurement also receives a weight determined by the department head based on the perceived importance of the goal it is measuring. At the mid-year point, the performance of the department is evaluated against these performance measurements and adjustments are made as necessary. At the year's end, the department is re-evaluated against these performance measures and given a final score. The

final score is assessed by multiplying each individual measurement's score by the weight, summing those products, and dividing the total by five (the highest possible score). The result is a percentage that represents a performance similar to a grade on a report card.

As seen in Figure O-6, the Finance Department has displayed improved performance through the recent past. For Fiscal Year '04-'05, the Finance Department has nearly doubled the number of performance measures it will employ and has ratcheted up the level of difficulty on one of the previously existing performance measures. All told, '04-'05 promises to be a year of considerable progress in the Finance Department.

GOALS:	'02-'03 Actuals			'03-'04 Estimates			'04-'05 Goal	
	PERFORMANCE	SCORE	WEIGHT	PERFORMANCE	SCORE	WEIGHT	GOAL	WEIGHT
CFO Professional Training	4 Trainings	5	15%	4 Trainings	5	15%	5 Trainings	10%
Tentative Budget Completed	15-Apr	2	15%	1-Apr	3	15%	1-Mar	10%
Final Budget Approved	N/A			N/A			15-May	5%
Close out of year end books	31-Aug	5	10%	31-Aug	5	10%	N/A	
Audited Financials to Council Management Analyst Professional Training	15-Dec	3	10%	15-Nov	4	10%	N/A	
Procedure/ Process Improvement	N/A			N/A			4 Trainings	5%
Financial Statements by 15th	5 Improvements	3	20%	7 Improvements	5	20%	7 Improvements	15%
Utility Dunning	11 Months	5	20%	10 Months	4	20%	11 Months	10%
Document Job Duties and Actions	N/A			N/A			11 Months	10%
Written Financial Policies	N/A			N/A			4 Evaluations	5%
Department Training	N/A			N/A			4 Evaluations	5%
Update Webpage-Finance	N/A			N/A			11 Months	5%
Financial Analysis Projects	N/A			N/A			11 Months	5%
Revenue Analysis	30-Jun	1	10%	30-Jun	1	10%	7 Projects	15%
			'02-'03 SCORE : 71%			'03-'04 SCORE : 80%		

Figure O-6

Budget Message

2004-2005 FISCAL YEAR BUDGET

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City of Cedar Hills

Public Works Department

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Contents :

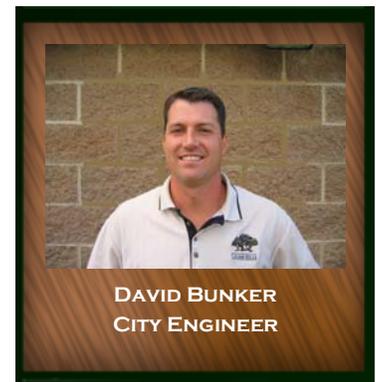
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Activities

The Public Works Department is responsible for overseeing the city's infrastructure such as the culinary water system, pressurized irrigation system, sanitary sewer system, public streets system, storm water, and park systems. In an effort to maintain the City's parks, trails, walkways, storm water basins, and other maintained areas, on-going inspections occur regularly. These inspections relate to general improvements to public right-of-ways, earthwork, surfacing, surface restoration, water and sewer lines, manholes, storm drains, curb, gutter, waterways, sidewalks, signs, parks, etc.

The Public Works Department labors to install, maintain, and repair the city water supply and transmission and

distribution systems; it also monitors pump stations, water tanks, and telemeter equipment. Reports are completed on a daily, monthly or yearly basis for a sanitary survey, culinary water inspections and testing, pressurized irrigation inspections and testing, and storm water inspections and testing. Currently the City owns and operates a water utility system, serving around 1,500 residential connections. This water is provided through City wells and connections with American Fork's water system. Cedar Hills has recently constructed a secondary irrigation system throughout the City. Over the next ten years, the City will construct additional storage space, develop new sources of water, provide for additional water rights, and make various improvements to the existing



DAVID BUNKER
CITY ENGINEER

water and pressurized irrigation distribution network.

Cedar Hills provides and maintains all of the existing sewer lines within the City. Currently, sewer services are provided to almost all portions of Cedar Hills, with the exception of a few individual properties located in the South-central portion of the City. Storm sewer improvements will be completed in the next ten years and will include the installation of retention/detention basins, installation of storm sewer lines, main-



tenance and improvement of existing storm sewer sumps, and possible treatment of storm water.

The Public Works Department is home to the City maps, plans, plats, drawings, project estimates, specifications and contracts which relate to public improvements and engineering affairs. Cedar Hills maintains approximately 22 miles of roads. The Public Works Department had a big hand in the recently completed East Harvey Boulevard connection to Canyon Road. This connection created a second East/West corridor through the City in addition to Cedar Hills Drive.

Short Range Goals

- Develop “Tickler” file for redundant duties in Public Works Department
- Develop Sign Maintenance

Master Plan

- Develop Street Maintenance Master Plan
- Implement the Sidewalk Maintenance Program
- Implement the Storm Water Management Program
- Construct City Entry Statements
- Define a better process to inventory maps in office
- Construct Forest Creek Pedestrian Trail

Long Range Goals

- Develop Canyon Heights Park
- Develop North East Bench Park
- Sewer Development along 4000 West
- Storm Drain Development on Cedar Hills Drive
- Harvey Park Development
- Develop additional Culinary Well
- Develop Public Works

Master Plan including Shop Facility and Storage

- Develop Cemetery Master Plan
- Have each Public Works Department Personnel trained in Backflow/Cross Connection Control, Wastewater Collection, and Water Distribution
- Help ALL Residents connect to Pressurized Irrigation System within the next two years

Performance Measures

The Public Works Department makes a substantial effort to sculpt their performance measures in such a way as to encourage achievement of high-level goals. Figure O-7 provides a summary of the Public Works Department’s performance measurements for the ’04-’05 fiscal year.

GOALS:	WEIGHT	PERFORMANCE				
		1	2	3	4	5
Sewer Maintenance Program	8%	0 times	1 time	2 times	3 times	4 times
Sidewalk Repair Program	8%	June 1 2005	May 10 2005	May 1 2005	April 15 2005	April 1, 2005
Street Signage	8%	June 1 2005	May 10 2005	May 1 2005	April 15 2005	April 1, 2005
Safety Training	8%	0 times	0 times	1 times	2 times	3 times
Procedure/Process Improvement	8%	0	1	1	2	3
Completion of CIP Projects	10%	June 15 2005	June 1 2005	May 15 2005	May 1, 2005	April 25, 2005
Street Repair	8%	5 Weeks	4 Weeks	3 Weeks	2 Weeks	1 Week
Interoffice Communication	8%	0	1 Evaluat	2 Evaluat	3 Evaluat	4 Evaluat
Storm Drain Management	8%	0	1 Evaluat	2 Evaluat	3 Evaluat	4 Evaluat
On Call Status	8%	0	1 Evaluat	2 Evaluat	3 Evaluat	4 Evaluat
Electronic Meter Reading System	10%	May 15 2005	May 1 2005	April 15 2005	March 1, 2005	Feb. 15, 2005
Parks & Trails Inspection	8%	0	0	1	2	3

Figure O-7

Budget Message

2004-2005 FISCAL YEAR BUDGET

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City of Cedar Hills

Building and Zoning Department

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Activities

The Building Department is responsible for all building, residential and commercial within the City. This responsibility includes but is not limited to: plan checking each building plan that is submitted to make sure they meet the statutes of the International Building Codes (IBC), the International Residential Code (IRC), International Plumbing Code (IPC), the International Mechanical Code (IMC), the International Energy Conservation Code (IECC), the National Electrical Code (NEC) the International Fuel Gas Code (IFGC) International Fire Code (IFC) etc. Also, each home and structure must be checked for proper set backs and zoning requirements. After the plan check is completed fees are calculated for each permit. When the

permit is issued the Building Inspector is then responsible for an on-site inspection of each phase of the building process making sure that the codes listed above are adhered to. The on-site inspections the Building Department completes are: footings, foundations, walls, underground plumbing, stucco lath, framing, rough electrical, rough heating, rough plumbing, shear nailing, insulation, dry-wall, and a final occupancy inspection. A written report is filled out for each of these inspections and is kept in a file created for each building permit.

The Building Department is also responsible to make sure all other types of building and construction in the City meet the needed standards and codes. Some examples of this con-



struction include: home additions, basement finishes, accessory buildings (ie: sheds, detached garages, shops, pool houses), pools, and pergolas. These structures are also subject to the same plan check and inspections as new construction.

In addition to the above-listed duties the Building Department is in charge of all zoning and nuisance violations within the City. This may include: property usages, shed location, fencing, and animal rights issues. Also, we deal with accumulation



of junk and debris, abandoned vehicles, beehives, etc. After issuing a resident or contractor with a zoning or nuisance violation we track the status of the violations and pursue the proper course to get the violation corrected.

Record keeping is also a big part of the Building Department's responsibilities. We keep copies of all building inspections, and plans submitted to the City. We also track all building permits issued and fees collected.

The Building Department deals extensively with builders and residents, answering questions or concerns regarding all aspects of the building process.

Goals

The following goals reflect the needs and priorities of the Building Department:

- Commitment to constant improvement in policies and procedures.
- Hold monthly in-house training meetings.
- Create an informative and comprehensive Monthly Management Report to show the various activities of the Building Department.
- Provide superior service and knowledge to all residents and contractors.

Performance Measures

At the beginning of July the Building Department establishes specific goals for the fiscal year and ways to measure the achievement of these goals. Each goal is given a specific weight with five performance levels and scores corresponding with these levels.

Mid-year we conduct performance evaluations to measure our performance and progress towards our goals.

Despite the huge growth within the City the Building Department will rise to the challenges and Fiscal Year 2004 - 2005 looks to be a year of success for our Department.

GOALS:	'02-'03 Actuals			'03-'04 Estimates			'04-'05 Goal	
	PERFORMANCE	SCORE	WEIGHT	PERFORMANCE	SCORE	WEIGHT	GOAL	WEIGHT
Dept - In-House Training	10 Trainings	3	15%	11 Trainings	4	15%	12	15%
Better Ideas for Procedures	5 Ideas	5	15%	5 Ideas	5	15%	5 Ideas	15%
Same Day Return on Messages	80%	3	15%	90%	4	15%	100%	15%
Monthly Management Report On Time	90%	4	15%	90%	4	15%	100%	15%
Complete Plan Reviews When Promised	90%	4	15%	90%	4	15%	100%	15%
Weed Abatement Notices	1-Sep	4	15%	1-Aug	5	15%	1-Aug	15%
Say Something Positive Every-day to each Employee	90%	4	10%	90%	4	10%	90%	10%
'02-'03 SCORE : 77%			'03-'04 SCORE : 86%					

Figure O-8

Budget Message

2004-2005 FISCAL YEAR BUDGET

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City of Cedar Hills

City Recorder

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Activities

The Recorder's Department engages in the responsibility of managing and maintaining the records of the City as well as conducting City elections and overseeing general administrative functions of the City office. Responsibilities include the following:

- City Elections.
- Ex officio City Auditor.
- Keep record of all official meetings along with preparing information and agenda packets and attending meetings. (City Council, Planning Commission, Board of Adjustment, Site Plan Review Committee, Parks and Trails Committee, Golf Course Advisory Committee and Municipal Building Au-

thority.)

- City-Wide Records Management - Care, maintenance, designation, classification, disposal and preservation of City records.
- City web page maintenance and development.
- Compile and maintain City History.
- Annexations and Boundary Adjustments.
- Code Codification.
- Business Licensing.
- Monthly Newsletter.
- Census.
- Recruitment of Board and Commission Members.
- Staff Development/ Team Building - Organize monthly staff activities and training.
- Publish and/or post Notices, Agendas, Ordinances, etc. according to State Code requirements.
- Attest to Ordi-



nances, Resolutions, Contracts, etc.

- Administer oaths.
- Receive appeals from terminated employees and refer to appeal board.
- Staff representative to Golf Course Advisory Committee.
- Track/Update Fee Schedule.
- GRAMA Requests.
- Update/Maintain building permit index, track addressing and oversee address changes.
- Track and Update terms of City Officials, Commissions, Committees and Boards.



- Assist new residents with utility applications.
 - Issue library reimbursements, dump passes, animal licenses, burn permits and make park reservations.
 - Answer telephones and citizen questions/concerns, assist customers providing general information.
 - Perform a variety of general administrative duties.
 - Receive and compile utility billing payments and miscellaneous payments.
- Goals**
- The following goals reflect the current priorities and needs of the Recorder's Department.
- Codification of city ordinances
 - Council meeting procedure policy
 - Track and organize all city agreements
 - Research and copy newspaper articles at the library for the City history beginning 1977
 - Research and draft a contract for the city planner
 - Draft and update departmental policies and procedures manual
 - Records Management - Inventory, classification and retention
 - Cleanup information and files on department computers
 - Update Mayor Fox and Mayor Memmott pictures
 - Organize and print city photos
 - Park signage installation
 - Organize monthly staff activities
 - Complete eight better ways of doing things
- Performance Measures**
- The Recorder's Department makes a substantial effort to sculpt their performance measures in such a way to encourage achievement of high-level goals. Figure O-9 provides a summary of the department's past performance measurements as well as goals for the '04-'05 fiscal year.

GOALS:	'02-'03 Actuals			'03-'04 Estimates			'04-'05 Goal	
	PERFORMANCE	SCORE	WEIGHT	PERFORMANCE	SCORE	WEIGHT	GOAL	WEIGHT
	Revenue increasing/Cost reducing ideas	6 Ideas	3	12.5%	8 Ideas	5	10%	8
Update Fees/Charges schedule	Jan '03	5	12.5%	-	-	-	-	-
Research need and complete cost analysis of Municipal Court/Traffic School	Jan '03	4	12.5%	-	-	-	-	-
Codify all municipal ordinances	In Progress	3	12.5%	Jan '04	5	10%	Jan '05	15%
Park Signage	Dec '02	5	12.5%	May '04	5	10%	Aug '04	10%
City History	Dec '02	5	12.5%	In Progress	2	5%	Oct '04	10%
Professional Training	4	3	12.5%	4	3	5%	-	-
Staff Activities/Training	6	5	12.5%	6	5	5%	6	10%
Policies/Procedures Manual	-	-	-	Jan '04	5	10%	Jun '05	15%
Records Management (Inventory, Classification, and Retention)	-	-	-	In Progress	3	10%	Jun '05	10%
Agreements - Track and Organize	-	-	-	In Progress	2	10%	Aug '04	10%
Elections	-	-	-	Nov '03	5	10%	-	-
Council Orientation	-	-	-	Dec '03	5	5%	-	-
Transcribe Minutes Within 3 days	-	-	-	20	5	10%	-	-
Planner's Contract	-	-	-	-	-	-	Jul '04	10%
			'02-'03 SCORE : 83%	'03-'04 SCORE : 85%				

Figure O-9

Budget Message

2004-2005 FISCAL YEAR BUDGET

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City of Cedar Hills

Community Services Department

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Activities

The Community Services Department Director position carries a broad range of duties that can be somewhat technical to those that are primarily labor-related. Initially, it is the Director's responsibility to develop, organize and produce a variety of community and neighborhood services. The Community Services Department is responsible for completion of short and long range community and neighborhood plans and activities including parks/trails, recreation, community events, library and cemetery services. The department works under the direction of the City Manager in the completion of city-wide community services goals and procedures. The Director develops and administers overall department

budget and policies, assures budget compliance, and oversees expenditures. It is the responsibility of the Community Services Department to plan and organize special events, especially the Family Festival, as well as summer programs and youth sports. The department continually evaluates its services and develops programs to meet changing community needs and interests. As the department grows and expands, it will need to coordinate with contract professionals on different projects.

Goals

The following goals reflect the current priorities and needs of the Community Services Department.

- A firm and current understanding of community wants



and needs

- Commitment to providing quality services that continually evolve with changing needs
- Meticulous and detailed documentation of programs and policies
- Commitment to constant improvement in this field
- Provide informative, accurate, and up-to date reports for the staff, mayor and council, and residents



Performance Measures

As a new department within the city offices, the Community Services Department is making a substantial effort to sculpt their performance measures in such a way that it encourages a high-level of achievement. At the beginning of each fiscal year, the Community Services Department evaluates their goals and devises measures related to said goals. Each measurement consists of five performance levels with a corresponding score of one to five (one being poor, five being distinguished). Each measurement also receives a

weight determined by the department head and city manager based on the perceived importance of the goal it is measuring. At the mid-year point, the performance of the department is evaluated against these performance measurements and adjustments are made as necessary. At the year's end, the department is re-evaluated against these performance measures and given a final score. The final score is assessed by multiplying each individual measurement's score by the weight, summing those products, and dividing the total by five (the highest possible

score). The result is a percentage that represents a performance similar to a grade on a report card with a 5 point scale.

The Community Services Department has displayed excellent performance through the recent past receiving a 3.7 in its first year. For the '04-'05 Fiscal Year, the Community Services Department will focus primarily on communication and continual growth and improvement of services. The Community Services Department expects '04-05 to be a year of continued progress and innovation.

Organizational Chart

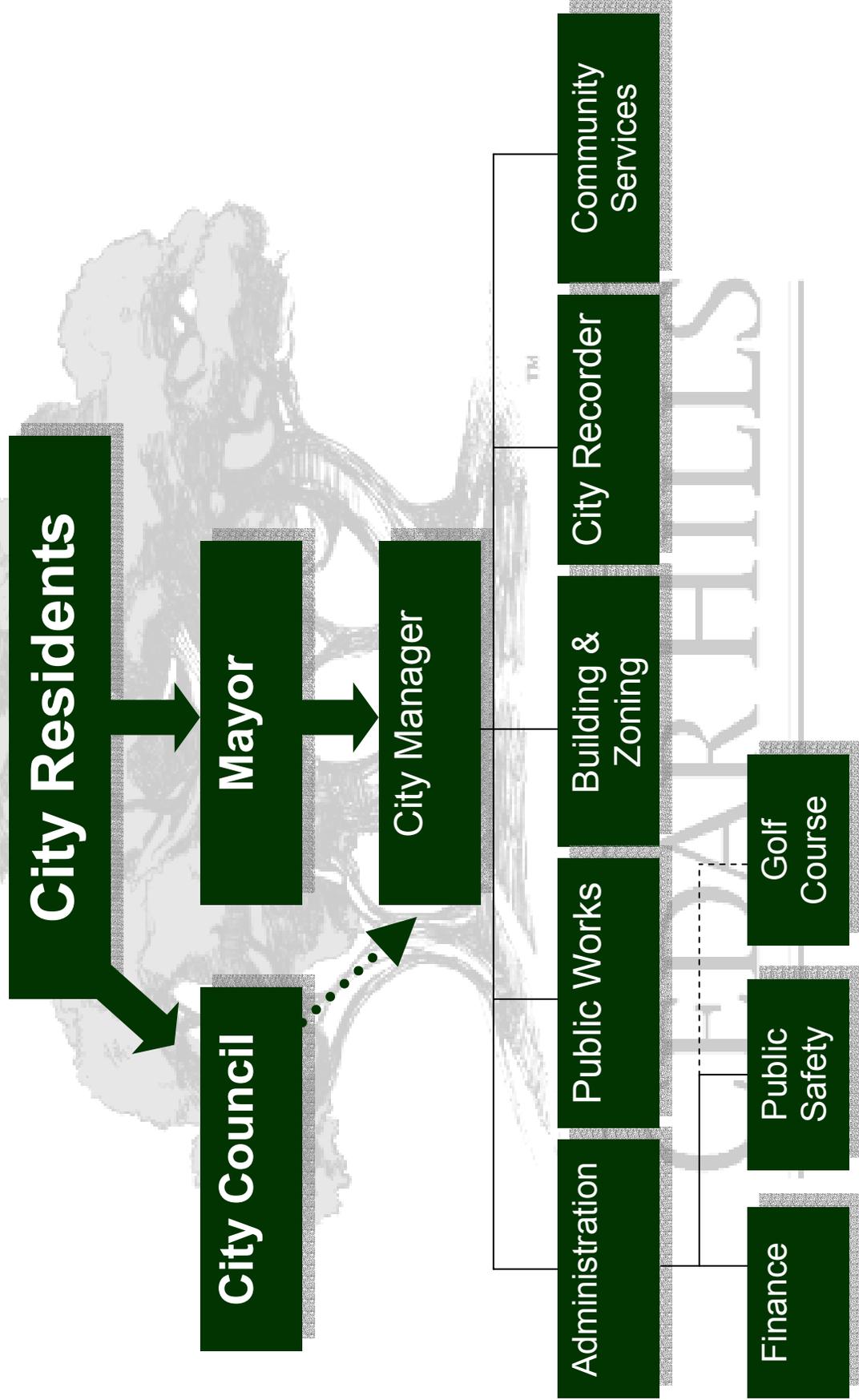


Figure O-10

Funds/Department Relationship

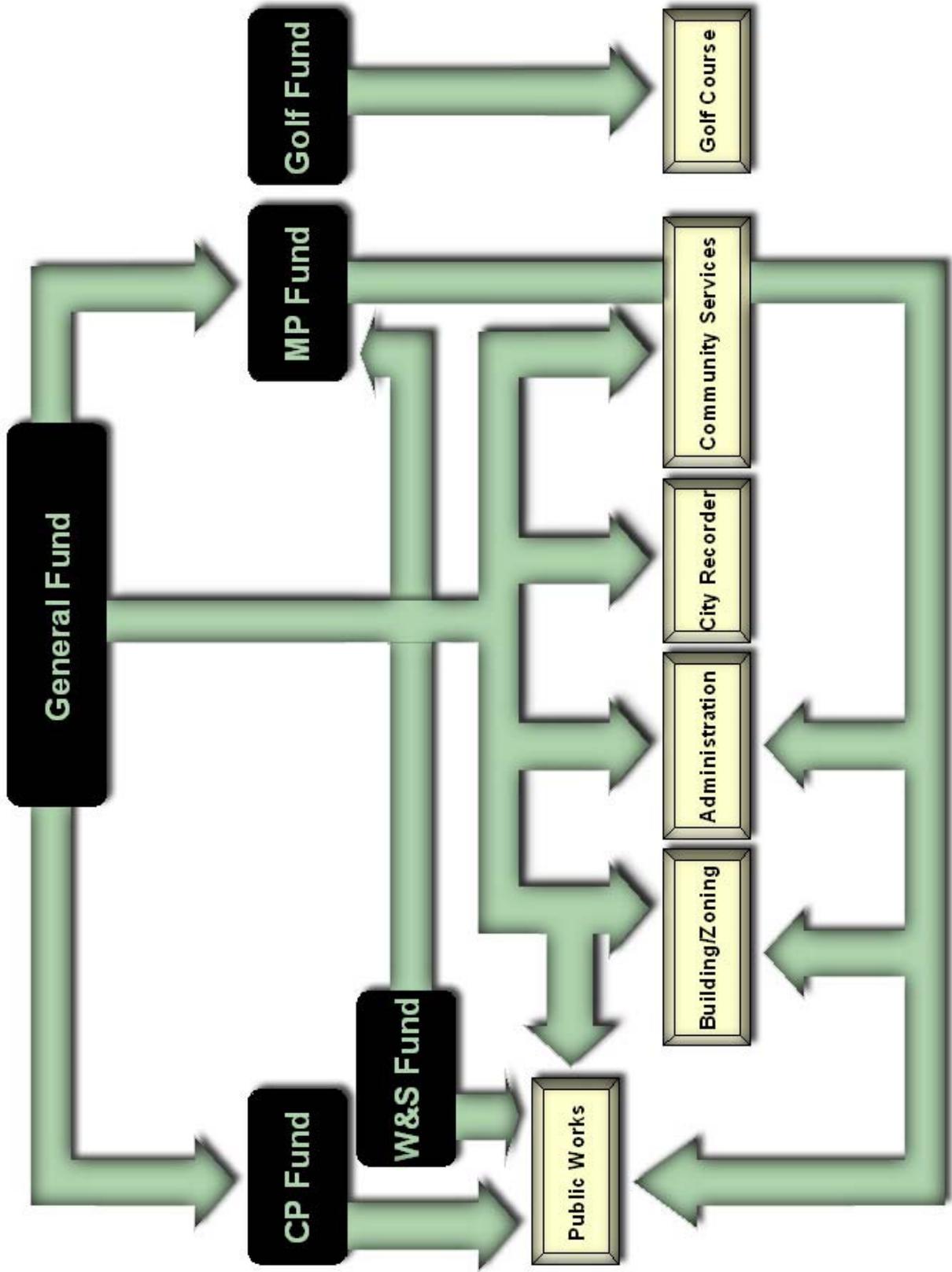


Figure O-11

City of Cedar Hills			
2004-2005 Fiscal Year Budget Summary			
Fund	2002-2003 Actual	2003-2004 Estimate	2004-2005 Budget
General (Operating) Fund	\$2,695,012	\$2,324,373	\$2,148,910
Water & Sewer Fund	\$5,376,791	\$3,150,140	\$2,104,937
Capital Projects Fund	\$2,426,502	\$2,166,408	\$3,456,151
Motor Pool Fund	\$66,817	\$96,898	\$77,704
Golf Fund	\$0	\$787,967	\$999,500
Totals :	\$10,565,122	\$8,525,786	\$8,787,202

Figure BH-1

Summary of Funds

The table in Figure BH-1 details the 2004-2005 Fiscal Year Budget for the City of Cedar Hills. The total adopted budget reflects an increase of roughly \$260,000 from the prior year's estimated figure. Notable additions incorporated in this proposed budget include:

General Fund:

- \$75,000 in the Public Safety Department for a full-time police sergeant
- \$29,000 in added street improvement expenses
- \$20,000 in additional Community Services funding
- No tax increases

Water & Sewer Fund

- Sharp decrease is due to the absence of Pressurized Irrigation construction expenses. PI Expenses decreased roughly \$1.1 mil-

lion from '03-'04

Capital Projects Fund:

- \$850,000 for a new Public Works Building
- \$1.6 million for Harvey Land Purchase and Harvey Park improvements
- \$35,000 for Cottonwood Drive improvements

The Consolidated Summary of Funds (Figure BH-2) gives a more in-depth portrayal of City funds as projected for the 2004-2005 fiscal year. The figure provides a summary of the projected revenues and planned expenditures in each fund as approved by the City Council. All revenues and expenditures are detailed by type and evaluated against prior years. As told by the Consolidated Summary of Funds and as required by state law, the City of Cedar Hills 2004-2005 Fiscal Year Budget is balanced.

Budget Preparation

Preparation for the 2004-2005 Fiscal Year Budget was, as always, an intricate and complex process. This process, though, affords both an interesting and challenging opportunity to reassess our plans and over-riding goals and evaluate our means for achieving them. It's through this effort, then, that the budget becomes the single most important policy document produced each year.

The City of Cedar Hills follows the budgeting requirements set forth in the Utah State Code, Title 10, Chapter 6, entitled the Uniform Fiscal Procedures Act. Additionally, the City follows accepted budgeting principles in forecasting revenues and expenditures for the City each year. City staff is confident that this year's budget will be the most accurate Cedar Hills budget to date.

Consolidated Summary of Funds

Revenues	02-03 Ac- tual	03-04 Es- timate	04-05 Budget
----------	-------------------	---------------------	-----------------

General Fund

Taxes	\$770,609	\$944,785	\$948,666
Licenses/Permits	\$378,012	\$512,539	\$395,782
Fees	\$374,196	\$460,631	\$448,870
Intergovernmental	\$132,323	\$139,717	\$148,436
Other Sources	\$80,795	\$266,701	\$207,156
Total Revenues	\$1,735,935	\$2,324,373	\$2,148,910

Water & Sewer Fund

Water	\$592,734	\$1,998,877	\$971,466
Sewer	\$900,380	\$1,100,700	\$1,000,399
Storm Drain	\$41,845	\$44,180	\$116,572
Miscellaneous	\$6,005,525	\$6,390	\$16,500
Total Revenues	\$7,540,484	\$3,150,147	\$2,104,937

Capital Projects Fund

Transfers	\$1,280,750	\$782,854	\$1,499,448
Impact Fees	\$1,034,194	\$1,235,210	\$957,200
Financing Income	\$0	\$0	\$850,000
Franchise Fees	\$69,750	\$82,912	\$93,858
Interest Income	\$41,808	\$65,432	\$57,146
Total Revenues	\$2,426,502	\$2,166,408	\$3,457,652

Motor Pool Fund

Transfer from GF	\$33,615	\$62,063	\$39,306
Transfer from W&S	\$33,202	\$34,621	\$38,398
Total Revenues	\$66,817	\$96,684	\$77,704

Golf Fund

Golfing Revenues	N/A	\$481,879	\$869,865
Tournaments	N/A	\$15,914	\$62,124
Concession/Pro Shop	N/A	\$19,306	\$42,511
Sunset Room Rental	N/A	\$2,885	\$15,000
Other Sources	N/A	\$11,076	\$10,000
Total Revenues	\$0	\$531,060	\$999,500

Expenditures	02-03 Ac- tual	03-04 Es- timate	04-05 Budget
--------------	-------------------	---------------------	-----------------

Public Safety	\$231,305	\$284,132	\$374,562
Public Works	\$129,858	\$147,059	\$219,481
Solid Waste	\$164,307	\$147,394	\$209,400
Administrative Svcs	\$250,165	\$167,625	\$192,266
Transfers/Other	\$183,442	\$880,661	\$1,153,201
Total Expenditures	\$959,077	\$1,626,871	\$2,148,910

Water	\$4,382,286	\$1,674,279	\$1,007,221
Sewer	\$915,979	\$1,462,257	\$975,316
Storm Drain/Other	\$78,526	\$13,612	\$122,400
Total Expenditures	\$5,376,791	\$3,150,148	\$2,104,937

Park Projects	\$359,737	\$106,414	\$1,692,000
Capital Facilities	\$14,244	\$216,361	\$850,000
Street Projects	\$265,422	\$254,572	\$390,000
Bond Payment	\$70,845	\$300,000	\$70,070
Transfers/Other	\$998,918	\$669,877	\$455,581
Total Expenditures	\$1,709,166	\$1,547,224	\$3,457,651

Gas/Oil/Maintenance	\$9,771	\$8,933	\$10,650
Insurance	\$837	\$3,852	\$5,642
Capital Outlay	\$41,080	\$63,720	\$42,000
Lease	\$15,129	\$20,179	\$19,412
Total Expenditures	\$66,817	\$96,684	\$77,704

Lease/Loan Payment	N/A	\$181,593	\$498,737
Payroll	N/A	\$296,744	\$292,091
Maintenance	N/A	\$116,653	\$108,022
Other/Misc	N/A	\$192,977	\$100,650
Total Expenditures	\$0	\$787,967	\$999,500

Figure BH-2

Accounting Basis

The City of Cedar Hills governmental funds (ie: General Fund and Capital Projects Fund) are prepared using the modified accrual basis. Under this method, revenues are recognized when they become both measurable and available. Expenditures are recognized when the liability is incurred.

The City's enterprise funds (ie: Water & Sewer Fund, Motor Pool Fund, and Golf Fund) are budgeted on a full accrual basis. Under this method, revenues are recognized when earned, and expenses are recognized when the related liabilities are incurred.

The City's finances are accounted for on the basis of generally accepted accounting principles (GAAP). In most cases the City's basis of budgeting is established on the same principles the City uses in its basis of accounting. The following are exceptions to that rule:

- Compensated absences (accrued but unused sick leave)

- Principal and interest on long-term debt (recorded when due)

Budget Adoption

The City budget begins with the departments. Each department prepares and submits a proposed department budget to the City Manager. These budgets consist of all the operational expenditures, which the department expects to have during the ensuing budget year. Following the Administrator's review, these budgets may be adjusted and a tentative budget for the General Fund, Water & Sewer Fund, Capital Projects Fund, Motor Pool Fund, and Golf Fund is prepared. This tentative budget includes departmental budgets, elements of the Capital Improvement Plan (CIP), and program budgets (Public Safety, Library Services, etc.). Following the Mayor's review of the tentative budget, it is sent to the City Council for approval and to ensure it addresses their priorities. After a tentative approval, a public hearing is set for the final budget. The final budget is then adopted

by the City Council before June 30 of the current fiscal year.

Budget Amendments

With the consent of the City Manager, the head of a department may transfer funds from one account in a department to another account in that same department.

At the request of the City Manager, the City Council may approve the transfer of funds from one department in a fund to another department in that same fund.

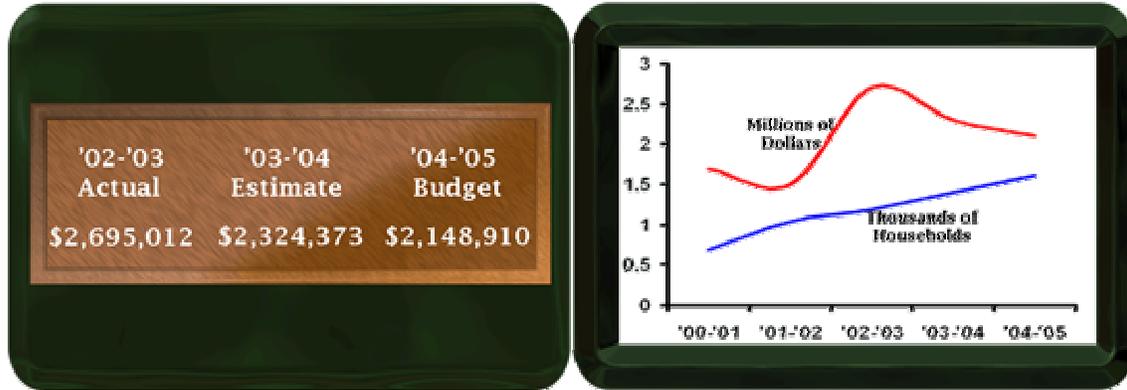
During the fiscal year, the City Council has the power to amend the budget to increase individual fund budgets. The City Council generally schedules two budget amendment sessions per fiscal year—a mid-year amendment in early January, and a year-end amendment at the close of June. However, it is the prerogative of the Council to amend the budget as they see fit by resolution or ordinance at any point during the fiscal year.

'04-'05 Budget Preparation Timeline

Task	Date to Be Completed
General Fund Revenues Estimates	March 5
Capital Project Revenue Estimates	March 5
Water & Sewer Fund Revenue Estimates	March 5
General Fund Expenditures	March 26
Capital Project Expenditures	March 26
Water & Sewer Fund Expenditures	March 26
Motor Pool Fund Expenditures	March 26
Cash Flow Analysis	March 26
Capital Improvement Plan	March 31
Golf Course Revenues & Expenditures	March 31
Compensation & Benefits Manual	April 9
Vehicle Replacement Plan	April 9
Computer Replacement Plan	April 9
Preliminary Budget Done	April 9
Impact Fee Analysis	June 1
Supplemental Budget Information	June 30

Figure BH-3

General Fund Summary



Revenues and Expenditures by Type

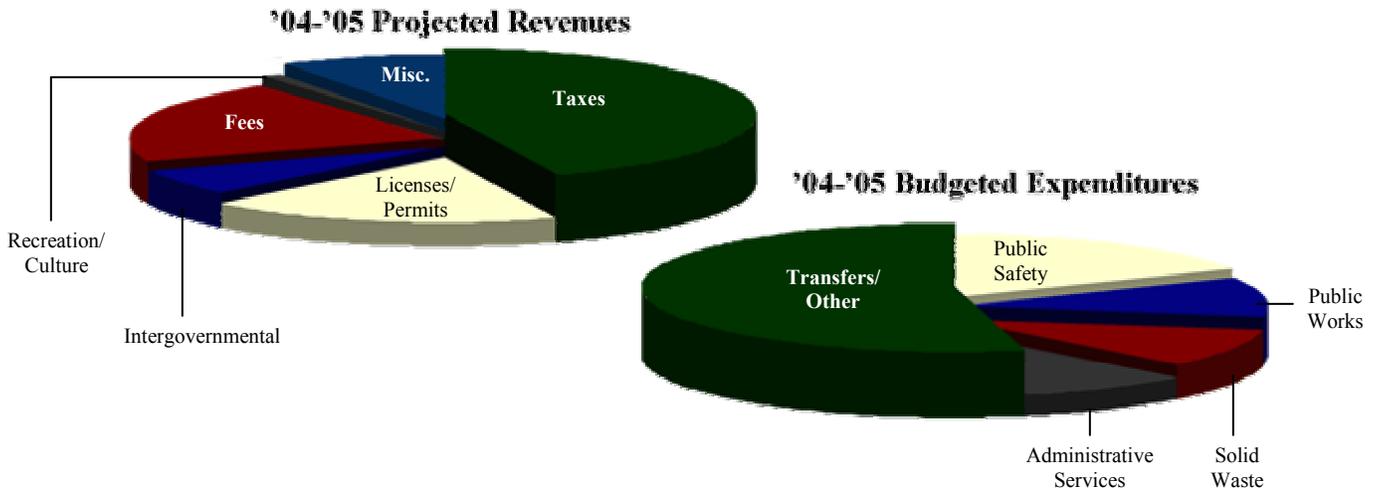


Figure GF-1

The general operating revenues and expenses of the City are accounted for in the General Fund. These “operating” activities include all those that are generally associated with governmental activity and are not required to be accounted for in another fund (such as an enterprise fund). Many administrative activities, public

safety expenditures, recreation, etc., fall under the General Fund umbrella. Also, many of the more general government activities (such as purchasing a stapler or paying the electric bill) that are specific to a department (such as the City Recorder Dept. or even the Public Works Dept.) take place in the General

Fund. Each of those departments’ activities are described in more detail in the Budget Message.

The General Fund 2004-2005 Fiscal Year Budget totals just over \$2.1 million and shows a net decrease of \$175,463 or 7.5% from the 2003-2004 Fiscal Year Budget

of \$2.3 million. Although this year's General Fund is smaller than the prior year, this is not an indicator that the City is working on a diminished operating budget. The City budgets its expenditures in the long term based on projected income from recurring revenue sources, while the revenue sources that are projected to decrease this year are one-time fees and transfers that merely pass through the General Fund on their way to Capital Projects or another fund. When looked at over a five year span, the General Fund has increased 24%, more accurately reflecting the population growth of the city, as seen in Figure GF-1.

General Fund revenues are organized into various categories. Tax Revenue, Licenses and Permits, Intergovernmental Revenues, Fees, Recreation Revenue, and Miscellaneous Revenues are the six functional revenue groups in the General Fund. As can be seen in Figure GF-1, taxes make up the greatest portion of the expected revenues during this fiscal year. Most of these revenues are forecasted to grow at the same rate that the population is projected to grow (13.2%).

The General Fund expenditures are broken down by City Departments as well as major expense categories. Public Safety is the most noteworthy

of these categories as it accounts for 17.4% of the Cedar Hills operating budget. Other large expenditure groups include Solid Waste Services, Public Works (general expenses), and Streets. The category labeled "Transfers" exists to show a trail from reserves or operating revenues that come into the General Fund and then out to other governmental funds, such as the Motor Pool Fund or Capital Projects Fund.

This year's budget is made up of carefully planned expenditures that avoid unnecessary or excess spending while continuing to provide a high level of service. Significant and/or noteworthy revenue and expenditure items include the following:

Revenues

Building Permits: The amount of new growth in Cedar Hills during '03-'04 was as unexpected as it was unprecedented. It is unreasonable to expect such a growth rate to continue. So, whereas we expect the city to grow at a 13.2% pace this year, that growth is at a rate that is 12.6% less than the prior year. Hence, we expect Building Permits (as well as related fees such as Plan Check Fees) to decrease this year from the prior year.

Recreation Programs: This revenue item (and accompanying expenditure item) are fairly new to the Cedar Hills Budget. Being such, we expect a higher rate of increased activity in recreation, and that's reflected in the budget. Furthermore, flag football and soccer will be offered to Cedar Hills residents this year, which sports were not offered during '03-'04. These extra activities augment this budget item.

Expenditures

Part-time Administrative Wages: Cedar Hills has budgeted for a new part-time Utility Billing Clerk to help the Finance Department shoulder the burden of general upkeep of utility accounts. The new position significantly increases this line item.

Crossing Guard Expenses: This line item includes wages, materials, and supplies for City crossing guards. The line item was formerly included with Administrative Salary and Wages, but is now its own separate line item.

Police Services: Changes in this line item reflect a new Police Sergeant in Cedar Hills. This Sergeant is a member of the American Fork Police Department, but is assigned to work in Cedar Hills full time.

Public Works Salary &

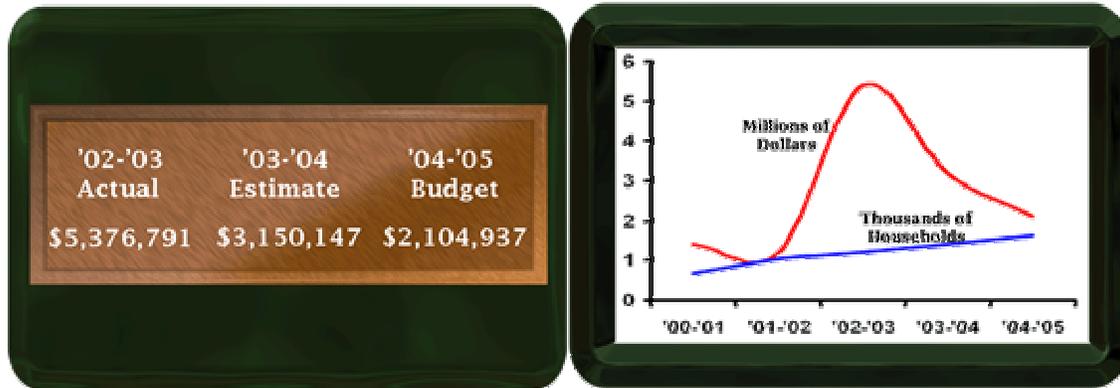
Wages (FT): Cedar Hills has budgeted to add one extra Public Works Maintenance Worker. He/she would provide relief for the Public Works Maintenance employees who have been stretched thin by the

rapid increase in the number of households in the City of Cedar Hills during the 2003-2004 fiscal year.

The General Fund is budgeted on a modified accrual

basis. Expenditures are recognized when the liability is incurred, and revenues are recognized when they are available and measurable.

Water & Sewer Fund Summary



Revenues and Expenditures by Type

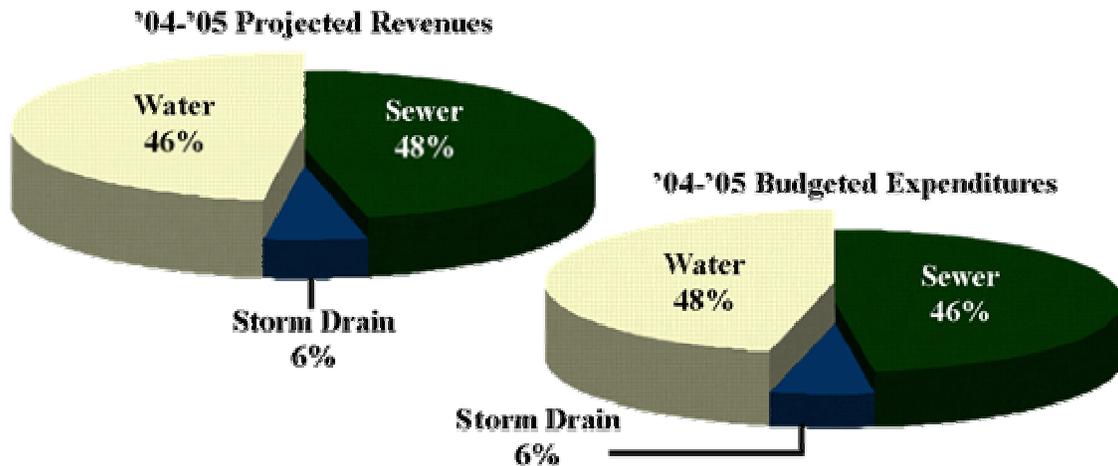


Figure WF-1

The provision of water, sewer, and storm drain services fall under the jurisdiction of the Public Works Department. The water services function provides for the planning and operation of all systems related to the sources, treatment, storage, and distribution of culinary and pressurized irrigation water for the community. This

includes construction of new water lines, maintenance of existing water lines, and the maintenance and operations of the pumps, valves and tanks that make up the Cedar Hills water system. While sewer treatment is handled through the Timpanogos Special Service District, the Public Works Department still pro-

vides for the adequate planning, installation, and maintenance of all sanitary sewer collection systems within the community. Additionally, as the community has expanded, further need has arisen relative to the provision of adequate facilities for storm-water effluent. The monthly storm-water fee assessed to citizens funds

the planning, expansion, installation, and on-going operations and maintenance of storm-water systems necessary for the collection and control of storm-water.

The City of Cedar Hills Water & Sewer Fund accounts for all revenues and expenditures related to water, sewer, and storm drain functions of the City. This fund is expected to handle all capital and operating expenditures through the water and sewer fees that are charged, in addition to other miscellaneous fees.

The City of Cedar Hills owns and operates a water storage and distribution system including a culinary well, a 1.5 million gallon tank, pump station, and approximately 21.9 miles of water lines. This system services approximately 1500 households.

Timpanogos Special Service District handles the sewage treatment function for Cedar Hills sewage effluent. The City is responsible for 21 miles of the sewage collection system. Additionally, any capital expenditures toward upgrading or enlarging the system are the responsibility of the City.

The Water & Sewer Fund 2004-2005 Fiscal Year Budget totals \$2.1 million and is partitioned into three functional categories: Water Department,

Storm Drain Department, and Sewer Department. Figure WF-1 shows the portions of both revenues and expenditures that belong to each of the three departments.

The 2004-2005 Fiscal Year Budget represents a net decrease in the Water & Sewer Fund of \$175,463 or 7.5% from the 2003-2004 Fiscal Year Budget of \$2.3 million. The budget was developed to encourage efficient spending while providing effective programs and maintaining an excellent level of service. Significant and/or noteworthy revenue and expenditure items include the following:

Water Department

Water Fees – Residents: This revenue projection shows a 55% increase over last year's budgeted amount. The major contributing factors include a new rate structure for culinary water fees as well as significant population growth from the previous fiscal year. The advent of Pressurized Irrigation was also considered in formulating this projection.

Pressurized Irrigation – Usage and Base Rates: PI Base Rate projections reflect more than double '03-'04 estimated revenues as this fee was collected during only half the prior fiscal year. The new projection takes into consid-

eration a full year of collection as well as the 13% growth rate. The Usage Rate is expected to increase as City residents hook up to Pressurized Irrigation. The calculation used to formulate this projection was based on a 50% city-wide usage of PI.

Salary & Wages (Part Time) Expenditure: The budget reflects a steep increase in part time wages due to a new, part-time Utility Billing Clerk. This Utility Billing Clerk will be paid primarily from the Water & Sewer Fund and will assist residents in all issues surrounding their public utilities.

PI Expenses: The total budget for the Water & Sewer Fund has decreased over \$1 million from '03-'04 estimated expenditures. The most significant contributor to this decrease is the PI Expense, which is down \$1.1 million. As construction on the infrastructure of PI is concluded, PI expenses have diminished dramatically as reflected in the '04-'05 budget.

Storm Drain Department

Storm Drain Expansion: Included in this year's budget is \$111,400 for storm drain expansion as outlined in the CIP.

Sewer Department

Salary & Wages (Part

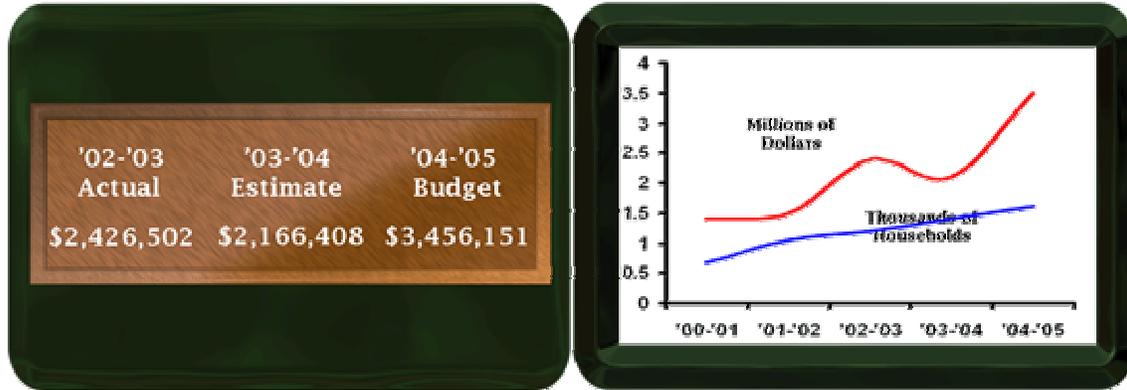
Time) Expenditure: The budget reflects a steep increase in part time wages due to a new, part-time Utility Billing Clerk. This Utility Billing Clerk will be paid primarily from the Water

& Sewer Fund and will assist residents in all issues surrounding their public utilities.

The Water & Sewer Fund is budgeted on a full accrual

basis. Expenditures are recognized when a commitment is made. Revenues are recognized when they are obligated to the City.

Capital Projects Fund Summary



Revenues and Expenditures by Type

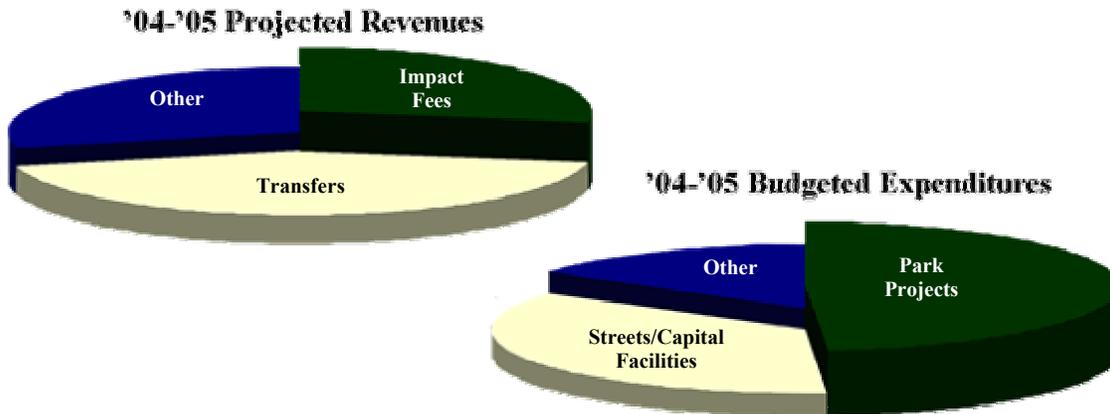


Figure CP-1

The Capital Projects Fund is used to account for the acquisition, construction, or improvement of major capital facilities or equipment. It is not an enterprise fund and therefore not intended to be self-sustaining. The Capital Projects Fund is provided revenues through transfers from other funds, mainly the General Fund and

the Water & Sewer Fund. In turn, the capital equipment and facilities generated in the Capital Projects Fund aid and support activities carried out through the General and Water & Sewer funds. Thus, the Capital Projects Fund exists foremost as an accounting tool to assist the General Fund and the Water & Sewer Fund.

Because the Capital Projects Fund deals with a relatively few long-term projects of varying, although high, costs, this Fund is of a somewhat irregular nature. Unlike the other funds, the Capital Projects Fund does not have repeating annual or monthly costs that make the fund similar from year to year. The

Capital Projects Fund, then, tends to vary dramatically from year to year.

The Capital Improvement Plan (CIP) largely dictates the expenditures that will be included in the Capital Projects Fund each year, with slight variations based on present circumstances and funding limitations. Those expenditures, in turn, dictate the funding that will be needed to balance the Capital Projects Fund. That funding comes from impact fees, transfers from other funds, or from financing sources.

Transfers to the Capital Projects Fund from another fund are comprised of earmarked revenues, reserve funds in-

tended for a capital project, and excess revenues over expenditures. Often, a certain revenue might be "earmarked" or set aside for a specific type of expenditure. For example, liquor taxes are earmarked for police expenses. Occasionally, monies accounted for as revenues in the General Fund are earmarked revenues that are set aside for building roads, parks, etc., and must be transferred to the Capital Projects Fund. Also, monies from reserve accounts (sometimes earmarked) are transferred into the General Fund before they are sent to the Capital Projects Fund. Finally, any excess revenues over expenditures in either the General Fund or the Water & Sewer

Fund are transferred to the Capital Projects Fund before being sent to a reserve account.

Some of the more significant planned capital projects expenditures include:

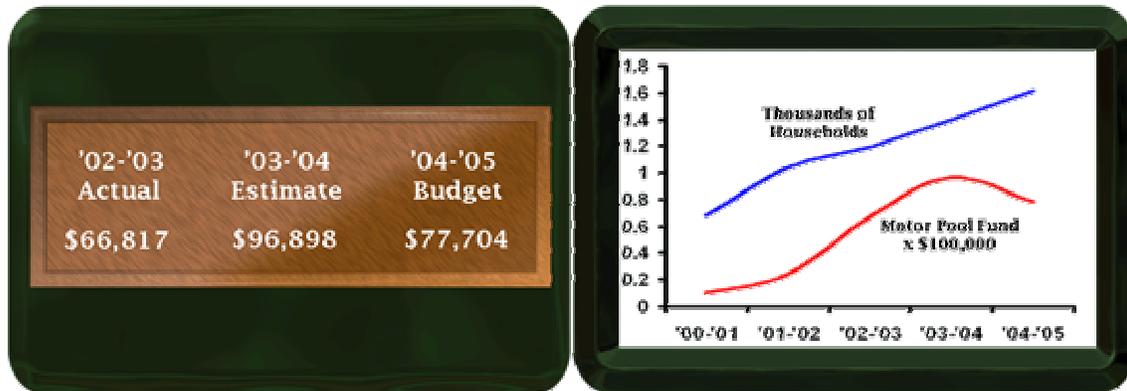
- \$850,000 for a new public works building
- \$375,000 for improvements on Cottonwood Dr.
- \$912,000 for the Harvey land purchase
- \$720,000 for Harvey Park improvements.

Further explanations of capital projects expenditures planned for '04-'05, as well as long-term capital projects plans, can be obtained from the CIP, located in Appendix A of this Budget Document.



Bonneville Trail Ribbon Cutting Ceremony on May 25, 2004

Motor Pool Fund Summary



Revenues and Expenditures by Type

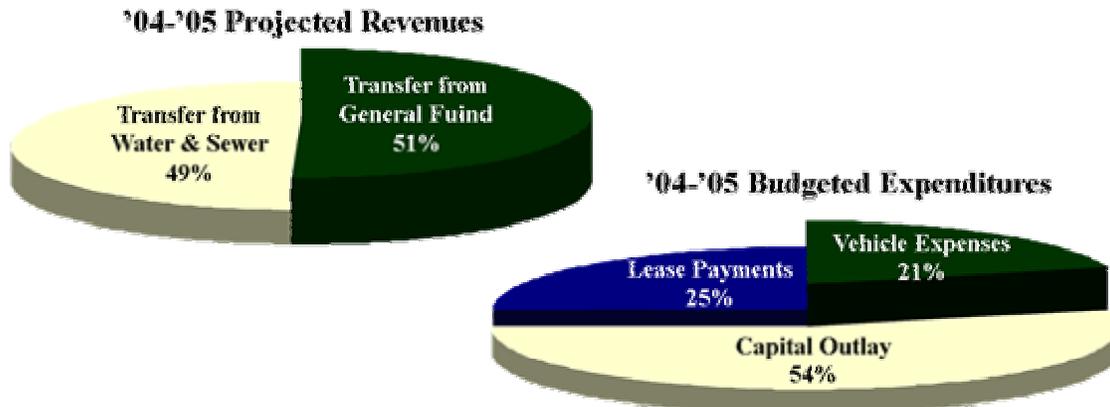


Figure MP-1

The City of Cedar Hills Motor Pool Fund accounts for the City's vehicle expenses and purchases. It accounts for vehicle maintenance, gasoline and oil purchases, and new vehicle purchases that have been approved through the vehicle replacement program. A more detailed accounting of the City's vehicle replacement pro-

gram is presented in the City Manager's Message in this Budget Document.

The City of Cedar Hills currently has a fleet of nine vehicles as well as a backhoe. A Public Works truck and a Building and Zoning truck are scheduled to be replaced during the '04-'05 fiscal year.

As a governmental fund, the Motor Pool Fund is accounted for on a modified accrual basis. Hence, revenues are recognized when they are both measurable and available, and expenditures are recognized when the related fund liability is incurred.

The Motor Pool Fund re-

ceives some of its funding through contributions from the General Fund and some from the Water & Sewer Fund. The required expenditures are determined and the burden of funding those expenditures is divided amongst the two aforementioned funds. An analysis is done on the activities of the vehicles and the departments and/or funds to which those activities are related. From that analysis certain percentages are derived and assigned to the General Fund and the Water &

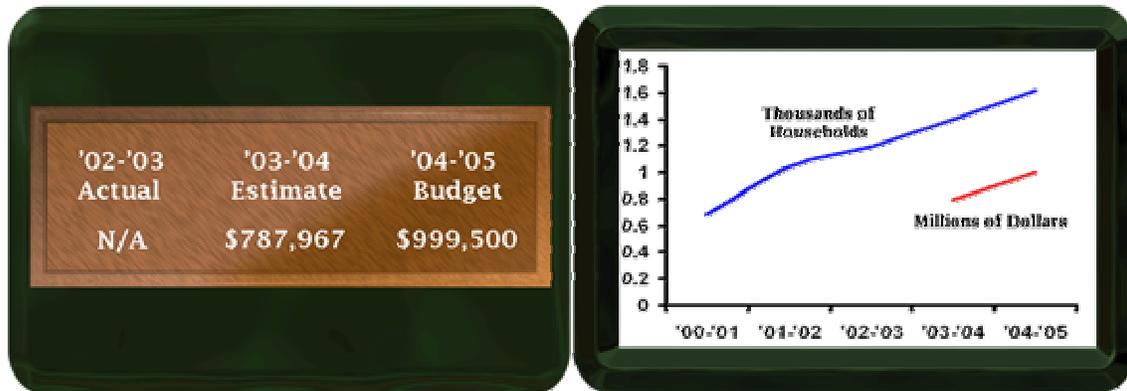
Sewer Fund in order to establish the amount of funding each will contribute to the Motor Pool Fund.

The 2004-2005 Fiscal Year Budget represents a net decrease in the Motor Pool Fund of \$19,194 or 19.8% from the 2003-2004 Fiscal Year Budget of \$96,898. The budget was developed to encourage efficient spending while continuing a sufficient level of vehicle maintenance to achieve an acceptable sal-

vage or resale value. As previously mentioned, the vehicle replacement schedule has been designed to yield the maximum value possible from the city fleet. That means that the city has enough vehicles that are suited to the tasks required of them at a minimum cost to the City. For further information about the Vehicle Replacement Schedule, see the City Manager's Message or contact the City offices.



Golf Fund Summary



Revenues and Expenditures by Type

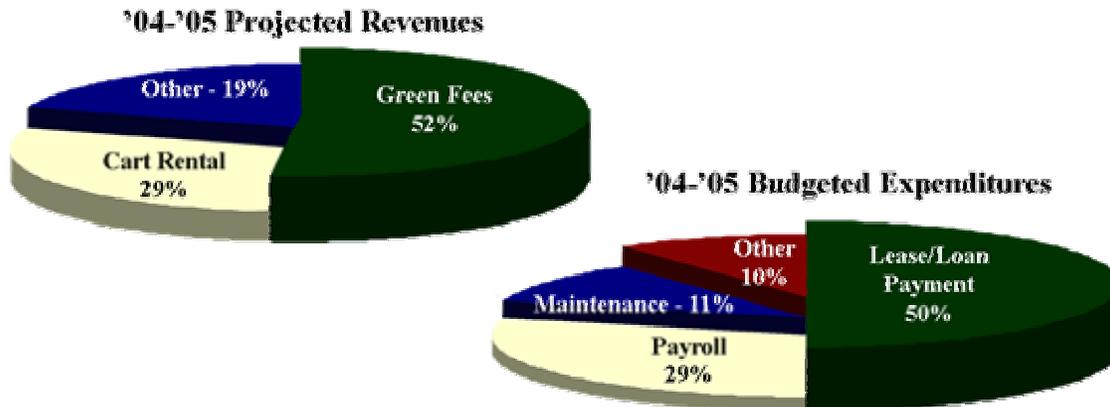


Figure GO-1

The Cedar Hills Golf Club is 6,700 yard, 18 hole, par 72 championship golf course at the mouth of scenic American Fork Canyon. Positive feedback received from golfers on the City’s unique course abounds. The course is constantly in excellent condition and has even developed a reputation for its “superior greens.”

Beyond the golf course, the driving range, the pro shop and the snack bar, the Cedar Hills Golf Club also offers a reception and event rental—The Sunset Room.

The golf course is entering its second year of operation, and, as one might expect, the first year was difficult finan-

cially. However, with one-time startup costs in the past and a year of advertising under the belt, '04-'05 promises to be a more fruitful year.

The City of Cedar Hills Municipal Golf Course is accounted for through the Golf Fund. All revenues related to golf and golf peripherals are

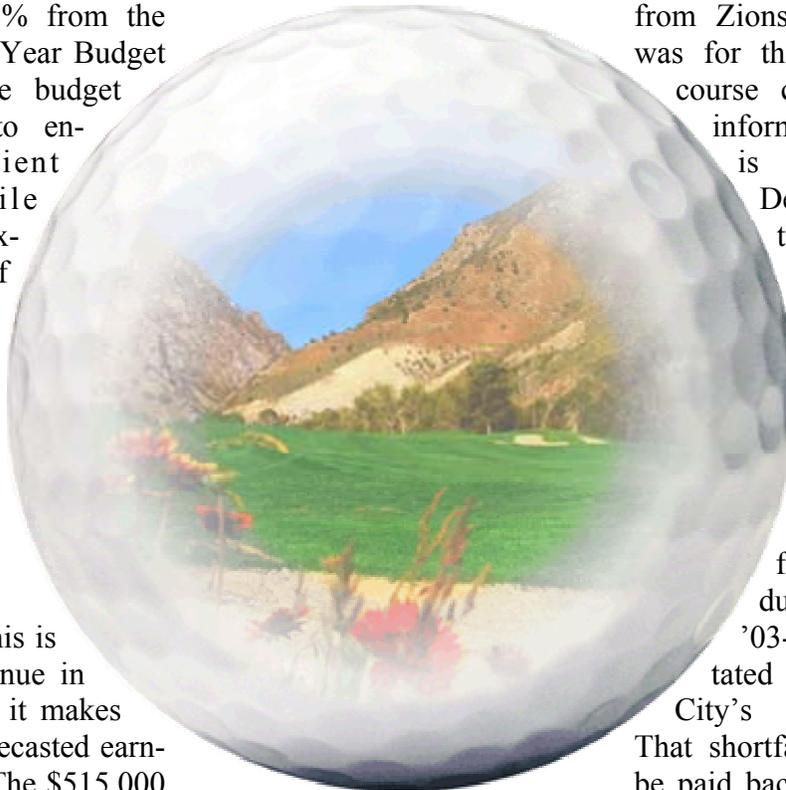
received in the Golf Fund, and any expenditures related to the maintenance, upkeep, payroll, and operations of the golf course and its peripherals are expensed out of the Golf Fund.

The 2004-2005 Fiscal Year Budget represents a net increase in the Golf Fund of \$211,533 or 26.8% from the 2003-2004 Fiscal Year Budget of \$787,967. The budget was developed to encourage efficient spending while maintaining an excellent public golf course. Significant and/or noteworthy revenue and expenditure items include the following:

Revenues

Green Fees: This is the principal revenue in the Golf Fund as it makes up 52% of the forecasted earnings for '04-'05. The \$515,000 projected green fees represents a 59% increase over the prior year estimate. This sharp increase in expected rounds played (and therefore green fees) is due to various factors, chief of which are the greater maturity of the course and increased advertising. The increased play naturally leads to

increases in other revenue items such as concessions, pro shop revenue, driving range income, etc. Other changes in Golf Fund revenues above and beyond the 52% increase are most influenced by the expectation of a full year of operation, whereas the prior year suffered revenue loss due to



startup set-backs early in the fiscal year.

Tournaments: This revenue, projected at more than \$62,000, towers over the prior year estimate and makes up roughly 6% of the total revenues of the fund. This projection, however, is based in

large portion on tournaments that have already been booked.

Expenditures

Interest Payment, Zions: Fiscal Year '04-'05 marks the beginning of the monthly interest payments to be made on the lease revenue bond secured from Zions Bank. The bond was for the purpose of golf course construction. More information on that bond is presented in the Debt Obligation section of the City Manager Message in this Budget Document.

Loan Repayment to the City of Cedar Hills: The Golf Fund suffered a shortfall during Fiscal Year '03-'04 that necessitated funding from the City's reserve accounts. That shortfall is scheduled to be paid back through monthly installments over six years at a floating interest rate. The monthly payment is currently slated at just under \$4,000.

As an enterprise fund for the City, the Golf Fund is budgeted and accounted for on a full accrual basis.





CAPITAL IMPROVEMENTS PLAN

FISCAL YEAR 2004-2005

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- Appendix II Project Descriptions
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Purpose in View

The City of Cedar Hills' Capital Improvements Plan is a long-range plan for the construction and financing of major projects which represent significant contributions to the City's overall inventory of physical assets. The Plan is divided into three different time frames, the short-range horizon of projects undertaken and/or completed within the current fiscal year, the mid-range horizon of projects undertaken and/or completed within a 2 to 6 year time period, and the long-range horizon of projects undertaken and/or completed within a 7 year or greater time period. The CIP plans for all major capital purchases and/or projects for both the General Fund and the Water/Sewer Fund. Capital purchases can include expenditures such as vehicle purchases, computer purchases, or other types of equipment purchases. Capital projects generally include building, repairing, or improving streets, sidewalks, public facilities, parks, and water/sewer lines and facilities.

As a long-range plan, the CIP reflects the City's policies regarding long-range physical and economic development. By providing a planned schedule of public improvements, the CIP outlines present and future public needs and priorities. The CIP, therefore, provides decision-makers with valuable information on which to base decisions. It also represents:

- Information for individual taxpayers, neighboring communities, and various civic groups interested in the City's growth and development;
- A statement of intention for federal and state agencies who provide grants-in-aid to the City; and
- A source of information for potential developers.

Additionally, the CIP is an integral part of the City's budgeting process, with the first year of the plan representing the actual budget for the year's capital projects. Approval of the CIP by the City Council, therefore, outlines the City's official commitment to the first-year capital projects, with conditional approval for those projects listed in the future planning years.

Capital project planning is an ongoing process. Each year, the CIP is updated, with the deletion of the "prior year" and the addition of a new planning year, in order to maintain the full time frame of the program. Projects that have been tentatively scheduled in previous CIP's are re-assessed, along with new, proposed projects. A test of the effectiveness of the capital planning process is the orderly manner in which projects are planned for, scheduled, and finally budgeted, year-by-year, and whether it helps the City achieve the goals and objectives established in the City's General Plan.

BENEFITS OF CAPITAL IMPROVEMENTS PLAN

By projecting and scheduling capital improvements in advance, the City benefits in a number of ways:

1. The CIP eliminates or reduces the need for “crash programs” to finance the construction of City improvements and facilities.
2. The CIP helps to provide for an orderly replacement of capital facilities and equipment.
3. Budgeting may take place within a system which assures that capital projects will be built according to a predetermined priority system while planning in advance for the revenue needed to finance and complete these capital projects.
4. Advanced planning is permitted to ensure that projects are well thought-out in advance of construction.
5. Major purchases may be scheduled to benefit from favorable market conditions.
6. Coordination with the operating budget is maximized. An important aspect of capital improvement planning is the effect capital expenditures have upon the annual operating cost of the city. When a new facility is established, it must be maintained and staffed, and obligations which begin when it is made operational will become continuous.
7. Interrelationships among projects overlooked by departments is revealed. This will occur more often as Cedar Hills expands, however, it is important to take this aspect into account now. For example, the process can coordinate the timing of projects in the same location so as to avoid paving a street one year and tearing it up the next to lay a sewer or water line.
8. An overview of current and future capital requests is provided, which enables an assessment of all capital expenditures and establishes priorities in a comprehensive framework rather than through many piecemeal decisions.

PLANNING SCHEDULE FOR CAPITAL IMPROVEMENTS

The City's proposed schedule of planning for capital improvements is as follows:

January	Preliminary planning session with Mayor, City Manager, and key staff.
March	Summary of preliminary capital improvement requests prepared by City Manager and submitted to City Council.
April	Mayor, City Manager, and key staff complete project review. Tentative approval by City Council
June	CIP submitted to the City Council for final approval.

The process typically used for review and approval of the Capital Improvements Plan is as follows:

1. Staff prepares a comprehensive list of future capital facilities and/or projects. This list is reviewed by the City Council. The Council will then add to or delete from the list and prioritize the projects. Additionally, the City Council will indicate which types of funding sources would be preferred to fund each facility (i.e. impact fees, franchise fees, property taxes, etc.). Prioritization is based on two factors:
 - a.) Is the project one which will be undertaken in the current fiscal year, within the 2 to 6 year horizon, or within the 7year+ horizon? What are the estimated dates of construction?
 - b.) Is the project one which is vital to ensure current municipal services (priority 1); one which is important but completion is based upon timing of available resources (priority 2); or one which is necessary, but timing is based upon future growth requirements (priority 3)?
2. Staff revises the list of future capital facilities and produces a tentative capital improvements plan that includes a capital budget for the coming year and a capital plan for the 2 to 6 year horizon and the 7 year+ horizon. This plan will include future funding projections for each of the funding sources preferred by the Council and show the link between the *available sources* and *planned uses*. For example, if the City Council determines that it would like to build a \$500,000 park facility within 3 years with impact fees, the plan will show what impact fees will be available, as well as the amounts required from other funding sources, if necessary. The City Council will then review this plan and make final decisions.
3. Staff will produce a final copy of the City's Capital Improvements Plan that will then be accepted by the City Council. This plan will become the document that helps direct the City in future capital facility projects.

SHORT RANGE HORIZON

Projects to be completed during the 2004-2005 Fiscal Year

Capital Projects

1. Cottonwood Drive

This project includes completion of Cottonwood Drive north and east to the roundabout that intersects with Nielsen Blvd and Bayhill Drive.

- a.) Cost of Construction in FY2005: \$375,000
- b.) Sources of Funding:
\$210,000 from Street Impact Fees, \$120,000 from B&C Road Funds and \$45,000 from Fund Balance
- c.) Need for Project:
This project is needed for the following reasons:
Serves as a collector road helping relieve traffic flows off of current roads, provides another access road to the commercial district, assists in solving current storm drainage issues and helps complete a major component of our General Plan road system.

2. Sidewalk Projects

For 850 feet of miscellaneous curb, gutter and sidewalk projects.

- a.) Cost of Construction in FY2005: \$15,000
- b.) Sources of Funding: \$15,000 from Fund Balance
- c.) Need for Project: Beautifies city, storm water alleviation, safety, ADA Compliance

3. Public Works Facility - Building

A 2 acre public works storage/maintenance facility that includes a small office area (2-3 offices), bays and a shop/warehouse area. Used to service/store City equipment and vehicles. Base of operations for Public Works, including water and sewer functions. City has 2-3 sites in mind of where to put the building.

- a.) Cost of Construction in FY2005: \$850,000
- b.) Sources of Funding:
\$850,000 from bond proceeds. Repaid through franchise fees and water & sewer fund sources.
- c.) Need for Project: Current facilities are too small to house all of the public works supplies and equipment. This will also help in extending life of Public Safety Building which is at capacity.

4. Harvey Park - Land Acquisition

Approximately 12 acres in size, this park will include major recreation facilities such as baseball diamonds, soccer fields, etc. Cost includes \$76,000/acre for land.

- a.) Cost of Acquisition in FY2005: \$912,000
- b.) Sources of Funding: \$802,560 from Park Land Impact Fees and \$109,440 from Fund Balance
- c.) Need for Project:
Along with providing open space, beautification, recreation opportunities and improving residents' quality of life, this will help the City meet its park element objective as outlined in the General Plan and Parks & Trails Master Plan. The current level of service in the General Plan requires 33 acres of park land (5.5 acres of park per 1,000 residents. Current population is 6,000 residents.) Currently there are approximately 17 acres of park leaving the City with a current deficiency of over 16 acres.

5. Harvey Park Development

Project includes development of 12 acres of Park. Development cost of \$60,000/acre

- a.) Cost of Project in FY2005: \$720,000
- b.) Sources of Funding: \$633,600 from Park Development Impact Fees and \$86,400 from Fund Balance
- c.) Need for Project: Along with providing open space, beautification, recreation opportunities and improving residents' quality of life, this will help the City meet its park element objective as outlined in the General Plan and Parks & Trails Master Plan. The Harvey Park is proposed to be a 12 acre sports park.

6. Canyon Road Crossing Park

Project includes landscaping and improving land along pedestrian trail that crosses under Canyon Road at Bayhill Drive

- a.) Cost of Project in FY2005: \$50,000
- b.) Sources of Funding: \$44,000 from Park Development Impact Fees and \$6,000 from Fund Balance
- c.) Reasons for Project: This will beautify the land around the trail crossing which is visible along one of the City’s main collectors. This land was traded for another small lot the City owned for a pocket park.

7. City Entry Statements

Project includes construction of 3 entry statements; one on west end of Cedar Hills Drive, one at northern end of Canyon Road and one at southern end of Canyon Road near the Murdock Canal

- a.) Cost of Project in FY2005: \$30,000
- b.) Sources of Funding: \$30,000 from Fund Balance
- c.) Reasons for Project: To help identify Cedar Hills borders, bring a sense of plan, beautify our community. We have set aside \$10,000 each of the last two years. This is the third and final year and funding is now complete.

Water & Sewer Fund Projects

1. Well Purchase

This will entail the purchase of an existing well or the construction of a new one

- a.) Cost of Construction in FY2005: \$350,000
- b.) Sources of Funding: \$213,049 from Well & Source Development Impact Fees, \$136,951 from Water & Sewer Fund Balance
- c.) Reasons for Project: Provide City with an additional water source, increasing redundancy and reliability and decreasing our dependency on others.

2. Storm Drain Expansion

This involves the expansion of the City’s storm drain system down Cedar Hills Drive from Willow Court to Oak Road East

- a.) Cost of Construction in FY2005: \$108,150
- b.) Sources of Funding: \$108,150 from Storm Drain Fees
- c.) Reasons for Project: Upgrade to City’s current storm drain system increasing its capacity for storm water.

Summary Table

	Capital Projects Fund	Water/Sewer Fund
Uses of Funds	\$2,952,000	\$458,150
Sources of Funds		
Impact Fees	\$1,690,160	\$213,049
B&C Road Funds	\$120,000	\$0
Gen Fund Balance	\$291,840	\$0
W & S Fund Bal	\$0	\$136,951
Storm Drain Fees	\$0	\$108,150
Project Financing	\$850,000	\$0

MID-RANGE HORIZON

Projects to be completed between 2006 and 2010

Capital Projects Fund

<u>Project</u>	<u>Date</u>	<u>Total Cost</u>
Cemetery-Phase 1	2006	\$ 400,000
Hayes Annexation Park Land Community Center (City Hall, Rec Center, Pool, Library)	2008	\$ 910,000
Oak Road/Sage Road Park Land	2009	\$5,071,824
Oak Road/Sage Road Park	2009	\$ 200,000
Public Safety Building Remodel	2009	\$ 115,927
Canyon Heights Park	2010	\$ 585,086
		<u>\$ 528,070</u>
	TOTAL	\$7,810,907

Water/Sewer Fund

<u>Project</u>	<u>Date</u>	<u>Total Cost</u>
Canyon Road 1 Sewer Line	2007	\$ 101,296
Telemetry System (Remaining)	2007	\$ 25,535
4000 West Sewer Line	2010	\$ 246,691
		<u>\$ 373,522</u>
	TOTAL	\$ 373,522

Summary of Uses Table

	2006	2007	2008	2009	2010	Totals
Gen. Fund	\$385,000	\$0	\$109,200	\$173,668	\$133,760	\$801,628
Cap Proj Fd	\$15,000	\$0	\$800,800	\$3,647,847	\$979,596	\$5,443,243
Financing	\$0	\$0	\$0	\$1,566,036	\$0	\$1,566,036
Water/Sewer	\$0	\$126,831	\$0	\$0	\$246,691	\$373,522
TOTALS	\$400,000	\$126,831	\$910,000	\$5,387,551	\$1,360,047	\$8,184,429

LONG-RANGE HORIZON
Projects to be completed after 2011

The projects planned for the Long-range Horizon do not have a timetable for completion. Rather, they are a plan of long-range projects that are foreseen to be constructed in the future when the need exists and resources are available.

Capital Projects Fund

Current Dollars

Hayes Annexation Park - Park #8 - 10 Acres	\$ 907,554
Northeast Bench Park - Park #9 - 4 Acres	\$ 181,511
Harvey Blvd. Widening	\$ 491,950
Cemetery Phase II	<u>\$ 242,014</u>
Total	\$1,539,451

inflation rate	3%	Est. Cost	Construction	Construction	Construction	Funding Source(s)												
						Year	Cost	Franchise	B&C	Impact Fees	Fund Bal.	Finance	Storm Fees	Other				
Streets																		
Cottonwood Drive		\$ 375,000	7/1/2004	\$ 375,000			\$ 120,000		\$ 210,000	\$ 45,000								
Harvey Blvd. Widening		\$ 400,000	7/1/2011	\$ 491,950					\$ 432,916	\$ 59,034								
Facilities	Acres																	
Public Works Facility - Building		\$ 850,000	7/1/2004	\$ 850,000							\$ 850,000							
Community Center		\$ 4,375,000	7/1/2009	\$ 5,071,824					\$ 3,369,820	\$ 135,768	\$ 1,566,036							
Public Safety Building Remodel		\$ 490,000	7/1/2010	\$ 585,086					\$ 514,876	\$ 70,210								
Parks	Acres																	
Harvey Park Land	12.0	\$ 912,000	7/1/2004	\$ 912,000					\$ 802,560	\$ 109,440								
Harvey Park - Park Development 1		\$ 720,000	7/1/2004	\$ 720,000					\$ 633,600	\$ 86,400								
Canyon Road Crossing Park		\$ 50,000	7/1/2004	\$ 50,000					\$ 44,000	\$ 6,000								
Hayes Annexation Park Land	14.0	\$ 910,000	7/1/2008	\$ 910,000					\$ 800,800	\$ 109,200								
Oak Road/Sage Road Park Land	3.0	\$ 200,000	7/1/2009	\$ 200,000					\$ 176,000	\$ 24,000								
Oak Road/Sage Road Park - Park #7		\$ 100,000	7/1/2009	\$ 115,927					\$ 102,027	\$ 13,900								
Canyon Heights Park - Park #4	5.0	\$ 442,250	7/1/2010	\$ 528,070					\$ 464,720	\$ 63,350								
Hayes Annexation Park - Park #8	14.0	\$ 600,000	7/1/2018	\$ 907,554					\$ 798,647	\$ 108,907								
Northeast Bench Park - Park #9	2.0	\$ 120,000	7/1/2018	\$ 181,511					\$ 159,730	\$ 21,781								
Miscellaneous																		
Sidewalk Projects		\$ 15,000	7/1/2004	\$ 15,000						\$ 15,000								
Storm Drain Expansion		\$ 108,150	7/1/2004	\$ 108,150							\$ 108,150							
City Entry Statements		\$ 30,000	7/1/2004	\$ 30,000						\$ 30,000								
Cemetery-Phase 1		\$ 400,000	7/1/2006	\$ 400,000				\$ 15,000		\$ 205,000						\$ 180,000		
Cemetery (remaining)		\$ 160,000	7/1/2018	\$ 242,014												\$ 242,014		
Water																		
Well Purchase		\$ 350,000	7/1/2004	\$ 350,000					\$ 350,000									
Telemetry System (Remaining)		\$ 23,368	7/1/2007	\$ 25,535						\$ 25,535								
Sewer																		
Canyon Road 1 Sewer Line		\$ 92,700	7/1/2007	\$ 101,296					\$ 94,205	\$ 7,091								
4000 West Sewer Line		\$ 206,600	7/1/2010	\$ 246,691					\$ 246,691									
	TOTALS	\$ 11,930,068		\$ 13,417,607			\$ 15,000	\$ 120,000	\$ 9,200,592	\$ 1,135,616	\$ 2,416,036	\$ 108,150	\$ 422,014					

CIP Appendix I—Projected Needs vs. Resources

Project Descriptions of Capital Improvements/Facilities

Streets

- (1.) Project Name: **Cottonwood Drive Completion** Est. Current Cost: **\$375,000**
Funding Source: Franchise Fees Sales Tax Timing: 2-6 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 2 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2004

Description:

This project include completing Cottonwood Drive north and east to the roundabout that intersects with Nielson Blvd and Bayhill Drive

- (2.) Project Name: **Harvey Blvd. Widening** Est. Current Cost: **\$400,000**
Funding Source: Franchise Fees Sales Tax Timing: 2-6 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 2 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2011

Description:

This project includes 4,840 feet of 10' road widening through Harvey Blvd West.

Facilities

- (1.) Project Name: **Public Works Facility - Building** Est. Current Cost: **\$850,000**
Funding Source: Franchise Fees Sales Tax Timing: 1 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 1 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2004

Description:

2 acre public works storage/maintenance facility. This includes a small office area (2-3 offices) and a single bay shop/warehouse area. Used to service/store City equipment and vehicles. Base of operations for Public Works, including water and sewer functions.

- (2.) Project Name: **Community Center** Est. Current Cost: **\$5,025,000**
Funding Source: Franchise Fees Sales Tax Timing: 2-6 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 2 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2009

Description:

Facility will include City offices, Council Chambers, Recreation Center, Swimming Pool, Library and facilities for community events.

(3.) Project Name: **Remodel of Public Safety Building** Est. Current Cost: **\$490,000**
 Funding Source: Franchise Fees Sales Tax Timing: 2-6 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 2 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2010

Description:

This would involve remodeling the current Public Safety Building to allow for a jail and court chamber, in addition to housing larger police, fire and EMS staff.

Parks

(1.) Project Name: **Harvey Park - Land** Est. Current Cost: **\$912,000**
 Funding Source: Franchise Fees Sales Tax Timing: 1 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 1 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2004

Description:

Approximately 12 acres in size, this park will include major recreation facilities such as baseball diamonds, soccer fields, etc. Cost includes \$75,000/acre for land.

(2.) Project Name: **Harvey Park - Park Development** Est. Current Cost: **\$720,000**
 Funding Source: Franchise Fees Sales Tax Timing: 1 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 1 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2004

Description:

Development of all 12 acres at a cost of \$75,000/acre.

(2.) Project Name: **Canyon Road Crossing Park** Est. Current Cost: **\$50,000**
 Funding Source: Franchise Fees Sales Tax Timing: 1 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 1 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2004

Description:

Development of land adjacent to trail crossing at Canyon Road and Bayhill Drive.

(3.) Project Name: **Hayes Annexation Park -Land** Est. Current Cost: **\$910,000**
 Funding Source: Franchise Fees Sales Tax Timing: 7-10+ (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 3 (1,2,3)
 Impact Fees Other Const. Date: **7/1/2008**

Description:

Purchase of 14 acres of land for future Hayes Annexation Park at \$65,000/acre

(4.) Project Name: **Oak Road/Sage Road Park Land** Est. Current Cost: **\$200,000**
 Funding Source: Franchise Fees Sales Tax Timing: 7-10+ (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 3 (1,2,3)
 Impact Fees Other Const. Date: **7/1/2009**

Description:

Approximately 3 acres in size, this park includes the open space strip between Oak Road and Sage Road. Costs are for land acquisition.

(5.) Project Name: **Oak Road/Sage Road Park - Park #7** Est. Current Cost: **\$100,000**
 Funding Source: Franchise Fees Sales Tax Timing: 7-10+ (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 3 (1,2,3)
 Impact Fees Other Const. Date: **7/1/2009**

Description:

Approximately 3 acres in size, this park is designed to will be a low maintenance native park and will accommodate mostly passive recreation. Includes the open space strip between Oak Road and Sage Road.

(6.) Project Name: **Canyon Heights Park - Park #4** Est. Current Cost: **\$442,250**
 Funding Source: Franchise Fees Sales Tax Timing: 7-10+ (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 3 (1,2,3)
 Impact Fees Other Const. Date: **7/1/2010**

Description:

Located in central portion of Canyon Heights, this 5 acre park would have recreation facilities such as playing fields, tennis courts, etc. Costs include development. Land was acquired in April 2004.

(7.) Project Name: **Hayes Annexation Park - Park #8** Est. Current Cost: **\$600,000**
 Funding Source: Franchise Fees Sales Tax Timing: 7-10+ (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 3 (1,2,3)
 Impact Fees Other Const. Date: **7/1/2018**

Description:

The developable portion of this park is roughly 14 acres (10 of which is developable) and is located at approximately 10500 N Cottonwood Dr. Construction Cost is \$60,000/acre

CIP Appendix II—Project Descriptions

(8.) Project Name: **Northeast Bench Park - Park #9** Est. Current Cost: **\$120,000**
 Funding Source: Franchise Fees Sales Tax Timing: 7-10+ (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 3 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2018

Description:

This park is approximately 2 acres and is situated on the eastern bench area, east of Canyon Road. This would be a relatively small, neighborhood park. Construction Cost is \$60,000/acre

Miscellaneous

(1.) Project Name: **Sidewalk Projects** Est. Current Cost: **\$15,000**
 Funding Source: Franchise Fees Sales Tax Timing: 1 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 1 (1,2,3)
 Impact Fees Storm Drain Fee Const. Date: 7/1/2004

Description:

For x feet of miscellaneous curb, gutter and sidewalk projects. Projects receive priority based on annual sidewalk survey that is done by the City.

(2.) Project Name: **Storm Drain Expansion** Est. Current Cost: **\$108,150**
 Funding Source: Franchise Fees Sales Tax Timing: 1 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 1 (1,2,3)
 Impact Fees Storm Drain Fee Const. Date: 7/1/2004

Description:

This involves the expansion of the Cedar Hills Storm Drain System down Cedar Hills Drive, from Willow Court to Oak Road East.

(3.) Project Name: **City Entry Statements** Est. Current Cost: **\$30,000**
 Funding Source: Franchise Fees Sales Tax Timing: 2-6 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 2 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2005

Description:

These are monument signs that will be placed at the entrances to Cedar Hills.

(4.) Project Name: **Cemetery-Phase I** Est. Current Cost: **\$400,000**
 Funding Source: Franchise Fees Sales Tax Timing: 2-6 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 3 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2006

Description:

Roughly 7 acres in size, this project would include cemetery development for the City. Land received as dedicated open space, development @ \$80,000/acre. 1st phase is development of 5 acres. Paid for by restricted funds and plots sales

(4.) Project Name: **Cemetery-Phase II** Est. Current Cost: **\$160,000**
 Funding Source: Franchise Fees Sales Tax Timing: 7-10+ (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 3 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2018

Description:

Roughly 7 acres in size, this project would include cemetery development for the City. Land received as dedicated open space, development @ \$80,000/acre. 2nd phase is development of 2 acres. Paid for mainly through plot sales.

Water

(1.) Project Name: **Well Purchase** Est. Current Cost: **\$350,000**
 Funding Source: Franchise Fees Sales Tax Timing: 1 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 1 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2004

Description:

Purchase of existing well or construction of new well to increase the City's water resources.

(2.) Project Name: **Telemetry (Remaining)** Est. Current Cost: **\$23,368**
 Funding Source: Franchise Fees Sales Tax Timing: 2-6 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 2 (1,2,3)
 Impact Fees Other Const. Date: 7/1/2007

Description:

Outfitting existing Telemetry System so it includes the new pumps and tanks.

Sewer

(1.) Project Name: **Canyon Road 1 Sewer Line** Est. Current Cost: **\$92,700**
Funding Source: Franchise Fees Sales Tax Timing: 2-6 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 2 (1,2,3)
 Impact Fees Other Const. Date: *7/1/2007*

Description:
Sewer line on Canyon Road, from approximately 9800 North to 10000 North to sewer properties on E. side of Canyon Road. Funded through connection/impact fees.

(2.) Project Name: **4000 West Sewer Line** Est. Current Cost: **\$206,600**
Funding Source: Franchise Fees Sales Tax Timing: 2-6 (1, 2-6, 7-10+ year horizon)
 B&C Road Fund General Fund Priority: 2 (1,2,3)
 Impact Fees Other Const. Date: *7/1/2010*

Description:
Sewer line on 4000 West, from 9820 N. down to S. Aqueduct Outfall line at the Canal.

**Capital Improvements Plan
Projected Population**

Current Housing Base	1515
# of new homes/yearly	200
Population per unit	4.44

<u>Fiscal Year</u>	<u>Dwelling Units</u>	<u>Population Growth</u>
2004	1,515	6,727
2005	1,715	7,615
2006	1,915	8,503
2007	2,115	9,391
2008	2,315	10,279
2009	2,515	11,167
2010	2,703	12,000
2011	2,703	12,000
2012	2,703	12,000
2013	2,703	12,000
2014	2,703	12,000
2015	2,703	12,000
2016	2,703	12,000
2017	2,703	12,000
2018	2,703	12,000
2019	2,703	12,000
2020	2,703	12,000
2021	2,703	12,000
2022	2,703	12,000
2023	2,703	12,000
2024	2,703	12,000
2025	2,703	12,000
2026	2,703	12,000
2027	2,703	12,000
2028	2,703	12,000
2029	2,703	12,000
2030	2,703	12,000



Cedar Hills is built upon an alluvial fan or bench, created thousands of years ago when it was a shoreline of Lake Bonneville. Early settlers referred to the area as “the Bench.” Because of the growth of cedar trees (later becoming Manila’s source of Christmas trees), the area was later referred to as Cedar Hills. The bench provides a beautiful view of the surrounding mountains, Utah Lake, and Utah Valley. Cedar Hills was established as a community in 1977. The surrounding cities such as Pleasant Grove and Alpine were settled in 1849 and 1850.

Various wildlife flourished in the area. Coyotes prowled along the bench. Wild cats, red foxes, bears, deer, skunks and rabbits also lived in the area. Some deer, skunks and rabbits can still be seen around Cedar Hills.

The dry bench upon which Cedar Hills is located provided little attraction to Native

Americans. They preferred camping near streams, such as in American Fork Canyon. Several Native American artifacts were found upon the bench, however, including an Indian bowl (discovered by Paul Adams and currently at a Brigham Young University museum) and numerous arrowheads. The arrowheads were probably dropped during skirmishes between the Utah Valley Indians and the Shoshones.

Between 1849 and 1850, early settlers began to make their homes in settlements around Cedar Hills. A large portion of Cedar Hills was used for dry farming, which proved to be unsuccessful. A few planted plots existed among the sage brush. Much of the area was used to pasture livestock. Other forms of livelihood among early settlers of Cedar Hills included trappers and turkey farmers.

The bench became a turkey

ranch. The David Evans Company Advertising Agency, advertiser for the National Turkey Federation, would take pictures of the Adams turkey ranch because of its impressive background. In 1939, the National Poultry Congress in Cleveland, Ohio displayed photographs of turkeys raised on the beautiful bench upon which Cedar Hills is now located. And, as NBC ran a news story about turkeys on the bench, the photographer was taken back by the beauty of the bench and continued to say, “beautiful, beautiful.” In 1962, the Saturday Evening Post also ran stories about turkeys living upon the bench.

Nestled at the mouth of American Fork Canyon, people find the quiet, rural setting a relaxing place to raise their families. The City offers an extensive pedestrian trail system, linking its many parks and open spaces. The 18-hole Cedar Hills Golf Club opened in August 2003.

Historical Notes

1997 - 2003

- Transportation and Non-Motorized Trails elements approved in the General Plan.
- Commercial Development Standards and Resolution approved.
- Letter of Intent drafted to acquire property at the corner of Cedar Hills Drive and Canyon Road for a Public Safety Building.
- Heritage Park improvements completed.
- Public Safety Master Plan started.
- Police report given stated 213 calls to Cedar Hills in 1998.

- Parks/Trails Advisory Committee bylaws and charter adopted.
- Cedar Hills unanimously approved to become part of the Public Safety District with Alpine and Highland.
- Full-time building inspector position hired.
- Contract with American Fork police authorized.
- Land Exchange Agreement signed for Public Safety Building property.
- Additional Council seat filled due to Cedar Hills becoming a Third-Class City.
- Public Safety Building construction begins.
- School marquee approved at Cedar Ridge Elementary School.
- Hubble Design Group accepted to complete the Commercial District Master Plan.
- Cedar Hills Library Committee established.
- Lone Peak Public Safety District makes application for paramedic-level service.
- American Fork City extended invitations to Cedar Hills, Highland and Alpine to participate in a library district.
- Resolution approved creating a citizen advisory Technology Committee.
- Lease/Financing approved for the Harvey Well and sewer improvements.
- Review of THK, Inc. feasibility study relative to the golf course.
- West Cedar Hills Drive improvement project approved in the amount of \$545,931 (\$372,000 Class "C" road funds and \$89,000 of Street Impact Fee).
- Hiring approved for paramedics for Lone Peak Public Safety District.
- Authorization given to move forward relative to the MBA golf course bond election.
- Funds to pay for 1/3 cost of the traffic light at 4800 West and Cedar Hills Drive approved.
- Hiring of City Engineer approved.
- Special Golf Course Lease Revenue Bond Election results reviewed. 56% in favor of proceeding with the City owning the golf course.
- Ordinance adopted establishing Campaign Financial Disclosure Requirements for Candidates.
- New England style approved for the LDS church located at 4600 West Cedar Hills Drive.
- Participation offered to Cedar Hills in the Miss Timpanogos Pageant, to include Alpine, Highland and Cedar Hills.
- Resolution adopted to participate in UTOPIA (Fiber-optic system) preliminary study.
- Completion of Cedar Hills Golf Club, a 6,700 yard, 18-hole, par 72 golf course situated at the mouth of American Fork Canyon.
- Pressurized irrigation implemented, bringing City's storage of water from 1.5 million gallons to over 13 million gallons.

1992 - 1996

- Manila Water issues - Town intends to stay with 300 connections but maintain the philosophy to have their own system at some point.
- Trash recycling reviewed.
- Town to be annexed into district for UTA.
- 20% of law enforcement calls are dog-related.
- Youth Council sworn in.
- 76-lot subdivision proposed.
- Park to be completed by June 1994.
- Moratorium lifted on water with work proceeding on new tank.
- Park completion eminent with Mayor heading the volunteers and mowing the grass.

- Planning Commission begins work on Street Plan.
- Concern of having an east- west corridor in the Town.
- First full-time employee hired.
- Timpanogos Special Service District (sewer treatment) considers conditions for Cedar Hills becoming a member.
- Support in creating Parks/Trails Master Plan.
- Alpine School District requests water and sewer connection for Lone Peak High School, which was to go out to bid in January 1996.
- Agreement signed to join Alpine and Highland in establishing Mountain Ridge Community Library.
- Magnolia tree planted in the park in memory of the Oklahoma City bombing victims.
- Discussion about implementing Impact Fees.
- Joint meeting with Pleasant Grove City Council regarding common boundary.
- Development of the Bonneville Trail.
- Discussion of construction of an additional one-million gallon water tank.
- Cedar Hills General Plan and Zoning Ordinances approved.
- Discussion of construction of an elementary school on Cedar Hills Drive.
- Office trailer suggested.
- Water tank nearly completed.
- Town is accepted as member of Timpanogos Special Service District.
- Consider change in Town logo.

1987 - 1991

- Resident expresses dissatisfaction with the Town meetings as being uninteresting, tedious and not inviting to the citizenry generally.
- Installation of clustered mailboxes completed.
- North Meadows Annexation approved.
- Resident suggested that Town needs to have newsletter, flyers, publicity, Welcome Wagon and Town Hall.
- Presentation of \$1,000 check given to Pleasant Grove Library. Mayor expressed pleasure in the reception and felt this to be a turning point in the Town's relationship with Pleasant Grove.
- Interlocal agreement signs for county-wide funding of the Enhanced 911.
- Request was made to allow horses to be kept in the lagoon area. The request was denied unless approved by the State Health Department.
- Discussion of mandatory garbage services was adopted at a cost of \$9.50 per month.
- July 24th celebration to include: flag raising, continental breakfast, speeches and songs, hot air balloon, golf tournament, parade, pie-eating contest, games, bake sale, pony rides, melodrama and street dance.
- Resident concerns voiced regarding vacant lots, motor bikes being driven on vacant lots, loud music, and watering restrictions due to a broken pump.
- Secondary irrigation system discussed.
- Review of whether to install street lights or not.
- Funds approved for City computer and software.
- Law enforcement and animal control approved through County.
- Cable TV franchise lease dissolved.
- National Guard continues grading of park.

1982 - 1986

- Discussion regarding a fire station.
- Considerable discussion regarding extending Cedar Hills Drive to the Training School Road to facilitate contract for Town fire service.
- Discussion of removing existing speed bump on Cedar Hills Drive and installing stop signs. Extensive concern about children playing in the street; discussion of installing speed limit signs. Sheriff was asked to ticket speeding on Cedar Hills Drive twice a month.
- Citizens raised concerns about burning of weeds and grasshoppers. Later decided that burning of insects is no longer permitted.
- General Obligation Bond for Proposition #1 Firehouse/Town Hall \$80,000 and Proposition #2 Cedar Hills Drive Completion \$50,000 considered. Proposition #1 Vote: 49 For 97 Against - Failed. Proposition #2 Vote: 67 For 80 Against - Failed.
- Town Clerk requested that the records of the Town be prepared to be on the computer and also microfilmed in the State Microfilming Program.
- Town considered purchasing a vacant building in Lehi and relocating it to Cedar Hills to be used as Town hall.
- Request from Mayor Wilson of Salt Lake City was denied for funds to study whether the Winter Olympics would be held in Utah.
- Council authorizes Mayor to purchase typewriter, not to exceed \$400.
- Petition submitted by residents to request that 9600 North remain un-sanded on icy days to allow for sleighing - petition refused.
- Mayor requested that elected official compensation be voluntarily forfeited until March 31, 1986 and donated back to Town funds to maintain a balanced budget. If funds were not needed they would be designated for the Capital Improvement Funds.
- Mr. Smart approached Planning Commission regarding a request for rezoning of 47 acres west of the lagoons to Training School Road. Council approved property zone as SC-1 Commercial Zone.
- Due to lack of support, the proposal to hold two Council meetings per month was dropped.
- Residents asked Town Council to review options for recreational programs for Cedar Hills children.
- County resident asked if annexing into Cedar Hills would allow her home to be re-zoned for a mini-mall.

1977 - 1981

- Cedar Hills incorporated November 2, 1977. Thirty-one occupied homes at the time.
- Concern regarding sufficient water supply for the future.
- Council urged to adhere to high building standards and wise planning.
- Pleasant Grove City offers use of their City Council room for meetings.
- Discussion of need to hire part-time secretary and establishing regular office hours.
- Issues which were discussed: police protection, water wells, water problems, street maintenance, crushing plant at the mouth of American Fork Canyon.
- Discussion of Mayor and Council salaries to be \$1.00 per year.
- Rumors circulating about law suits.
- Animal control officer hired and his pay was raised to \$5 per hour. Tranquilizer gun purchased. Position was terminated one month later.
- Adverse feelings from area and townspeople to change the name of Cedar Hills to something else to rid city of stigma.
- Highland rejects proposal to adjust annexation declaration to consider matching Cedar Hills' north border; law suit by lower Manila residents; American Fork considers annexations at south border.

The word has certainly spread about what a great place Cedar Hills is to live! Our City has experienced phenomenal growth over the last few years and the City population is expected to exceed 7,000 residents during 2005. The following gives a picture of the demographics and other important notes and numbers for the City:

Incorporated and Established: November 2, 1977

Recognized as City of the Third Class: August 3, 1999

Cedar Hills Population as of 6/1/2004: Est. 6,616

Number of Residential Dwellings as of 6/1/2004: 1,490 residences @ 4.44 per household

Altitude: 5,280 ft.

The topography of Cedar Hills varies significantly. With the many annexations of land from both the lower areas and the hillside zone into Cedar Hills in the past eight years, the city's elevation ranges both above and below 5,280 ft., so the elevation *could* be listed at several heights. Choosing the altitude of 5,280 ft. is more for notoriety than substance---we are Utah's Mile High City. Also, one of the holes at the Cedar Hills Golf Club is named the Mile High hole because it (#14) is actually at 5,280 ft. above sea level.

Zip Code: 84062

The Pleasant Grove Post Office services the City of Cedar Hills.

Area Code: 801

Time Zone: Mountain Time Zone.

Utah House Representative: Craig A. Frank

Utah Senate Representative: John L. Valentine

ACCOUNTING PERIOD – The fiscal year is divided into 13 accounting periods. Each accounting period includes two bi-weekly payrolls, and is generally four weeks long.

ACCRUAL BASIS OF ACCOUNTING – The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

ANNUALIZATION – Taking changes that have occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

APPROPRIATION – The legal authorization granted by the City Council to make expenditures and incur obligations.

BALANCED BUDGET – The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources.

BOND – A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of principal are detailed in a bond ordinance.

BOND, GENERAL OBLIGATION – A limited tax bond, which is secured by the City's property tax.

BOND PROCEEDS – Funds derived from the sale of bonds for

the purpose of constructing major capital facilities.

BUDGET – A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

BUDGET PREPARATION TIMELINE – The schedule of major events in the development of the annual budget, including community budget forums, proposed budget, budget hearings, budget deliberations, and adoption of the annual Appropriation Ordinance.

BUDGET DOCUMENT – The instrument utilized to present the City's comprehensive financial plan to the City Council and the public.

CAPITAL IMPROVEMENTS PLAN (CIP) – Authorized expenditures for tangible and long-term physical improvements or additions of a fixed or permanent nature (e. g., an additional building, recreational facility, or a new street).

CAPITAL IMPROVEMENT PROJECT – A capital improvement is generally a large construction project such as the development of park land, the construction of an over pass, the installation of a traffic signal, the acquisition of land, or the construction or remodeling of a City building.

CAPITAL OUTLAY – The initial lump sum expense for a significant purchase such as a vehicle or a computer.

CASH BASIS OF ACCOUNTING – The basis of accounting under which revenues are recorded when received in cash and expenditures (or expenses) are recorded when cash is disbursed. Since payments for goods and services can be delayed to the next fiscal year, cash on hand can result in an inaccurate picture of the financial condition of a fund. To be in conformance with generally accepted accounting principles (GAAP), local governments must use the accrual basis rather than the cash basis of accounting.

CITY MANAGER'S BUDGET MESSAGE – The City Manager's memorandum to the City Council summarizing the most important aspects of the budget, including changes from the current fiscal year, and the goals, themes and priorities that are encompassed within the City's budget.

CONTINGENCIES – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – This report is prepared by the City Auditor and Comptroller's Office. It is usually referred to by its abbreviation, and summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues with expenditures.

COMPUTER REPLACEMENT PROGRAM – A study and accompanying report which details the costs and benefits of various computer replacement schedules. The report is intended to assist management in adopting a policy or program that dictates how often the City's computers are to be replaced.

DEBT SERVICE – Payment of interest and principal on an obligation resulting from the issuance of bonds.

DEPARTMENT – A basic organizational unit of government which may be sub-divided into divisions, programs, activity groups, and/or activities.

ENTERPRISE FUNDS – Funds established to account for specific services funded directly by fees and charges to users. These funds are intended to be self-supporting. For more information about enterprise funds, refer to the City Funds section in Volume I of the Budget Document.

EXPENDITURE – The actual outlay of monies from the City Treasury.

EXTRAPOLATION – To project, extend, or expand known data or experience into an area not known or experienced so as to arrive at a usually conjectural knowledge of the unknown area.

FISCAL YEAR (FY) - Twelve-month term designating the beginning and ending period for recording financial transactions. The City of Cedar Hills has speci-

fied July 1 through June 30 as the fiscal year.

FIDUCIARY – Of, relating to, or involving a confidence or trust.

FULL TIME EQUIVALENT (FTE) – The decimal equivalent of a part-time position converted to a full time basis, i.e., one person working half time would count as 0.50 FTE.

FUND – A fiscal and accounting entity with a self-balancing set of accounts to record revenue and expenditures.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards used by state and local governments for financial recording and reporting that have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

GENERAL FUND – The City's main operating fund that is used to pay for basic City services that utilize most tax dollars and is also supported by fees from licenses and permits, fines, and investment earnings. For more information about the General Fund, refer to the General Fund section of the Budget Document.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) DISTINGUISHED BUDGET AWARD – Highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by the management,

staff, and elected officials of recipients. Budgets are evaluated for effectiveness as a policy document, a financial plan, an operations guide, and as a communication device.

GROWTH RATE – The level at which expenditures and revenues are expected to increase annually.

INTERGOVERNMENTAL REVENUE – A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function (for example, road construction), but it is sometimes also for general revenues.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

MODIFIED CASH BASIS OF ACCOUNTING – Sometimes known as Modified Accrual Basis, it is a plan under which revenues are recognized on the cash basis while expenditures are recognized on the accrual basis.

OPERATING BUDGET – Authorized expenditures for ongoing municipal services (e.g., police protection, street maintenance, and records storage).

PERFORMANCE MEASURE – A performance measure gauges

work performed and results achieved. Types of measures include: input, output, efficiency, and internal or external outcomes.

PROPERTY TAX – An “ad valorem” tax on real property, based upon the value of the property.

PROPOSED BUDGET – The City Manager’s recommendation for the City’s financial operations, which includes an estimate of proposed expenditures and revenues for a given fiscal year.

RESERVE – An account used to indicate that a portion of a fund’s balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

REVENUE – Funds received from various sources and treated as income to the City which are used to finance expenditures.

SIGNAGE – A system of signs.

TRANSFERS – Transfers are the authorized exchanges of cash, positions, or other resources between organizational units.

VEHICLE REPLACEMENT PROGRAM – A study and accompanying report which details the costs and benefits of various vehicle replacement schedules. The report is intended to assist management in adopting a policy or program that dictates how often the City’s vehicles are to be replaced.

ACRONYMS

CIP	Capital Improvement Plan
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
IF	Impact Fee
MBA	Municipal Building Authority
PI	Pressurized Irrigation
TSSD	Timpanogos Special Service District