

**AMENDED
CITY COUNCIL MEETING
OF THE CITY OF CEDAR HILLS
Tuesday, June 21, 2016 7:00 p.m.**

Notice is hereby given that the City Council of the City of Cedar Hills, Utah, will hold a **City Council Meeting on Tuesday, June 21, 2016, beginning at 7:00 p.m.** at the Community Recreation Center, 10640 N Clubhouse Drive, Cedar Hills, Utah. This is a public meeting and anyone is invited to attend.

COUNCIL MEETING

1. Call to Order, Invocation given by C. Geddes and Pledge led by C. Crawley
2. Approval of Meeting's Agenda
3. Public Comment: Time has been set aside for the public to express their ideas, concerns and comments (comments limited to 3 minutes per person with a total of 30 minutes for this item)

PUBLIC HEARING

4. Water and Sewer Enterprise Fund transfers out to the Governmental Funds to cover related Water and Sewer charges for Fiscal Year 2017
5. Amendments to the Fiscal Year 2016 Budget (July 1, 2015 to June 30, 2016)
6. Fiscal Year 2017 Budget (July 1, 2016 to June 30, 2017)

CONSENT AGENDA (Consent items are only those which require no further discussion or are routine in nature. All items on the Consent Agenda are adopted by a single motion)

7. Minutes from the May 3, 2016 and the May 17, 2016 City Council Meetings
8. Appointment of James Dayrymple to the Cultural Arts Citizens Advisory Committee

CITY REPORTS AND BUSINESS

9. City Manager
10. Mayor and Council

SCHEDULED ITEMS

11. Review/Action on a Conditional Use Permit for Walmart Outdoor Storage and Sales
12. Review/Action on the Golf Course Driving Range Fence
13. Review/Action on the Golf Cart Lease Agreement
14. Review/Action on Authorizing Water and Sewer Enterprise Fund transfers out to the Governmental Funds to cover related Water and Sewer charges for Fiscal Year 2017
15. Review/Action on a Resolution Certifying the Calculated 2016-2017 Real and Personal Property Tax Levy
16. Review/Action on a Resolution Adopting the Fiscal Year 2017 Budget
17. Review/Action on a Resolution Adopting the Fiscal Year 2016 Budget Amendments
18. Review/Action a Resolution Adding, Amending, or Deleting Certain Fees to the Official Fees, Bonds and Fines Schedule of the City of Cedar Hills
19. Review/Action on a Resolution Adopting a Storm Water Management Plan
20. Review/Action on an Ordinance Amending the City Code Title 6, Chapter 8, Relating to Smoking and Electronic Cigarettes, Park Curfew and Noise in City Parks
21. Review Action on a Resolution Placing an Opinion Question on the November 8, 2016 Utah County General Election Ballot Regarding the Imposition of a CARE Tax

ADJOURNMENT

22. Adjourn

Posted this 20th day of June, 2016

/s/ Colleen A. Mulvey, City Recorder

- Supporting documentation for this agenda is posted on the city's website at www.cedarhills.org.
- In accordance with the Americans with Disabilities Act, the City of Cedar Hills will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by contacting the City Recorder at 801-785-9668 at least 48 hours in advance of the meeting.
- An Executive Session may be called to order pursuant to Utah State Code 54-4-204 & 54-4-205.
- The order of agenda items may change to accommodate the needs of the City Council, the staff, and the public.
- This meeting may be held electronically via telephone to permit one or more of the council members to participate.



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	David Bunker, City Manager
DATE:	6/21/2016

City Council Agenda Item

SUBJECT:	Review/Action on approving a Conditional Use Permit to allow outdoor staging of goods at Walmart.
APPLICANT PRESENTATION:	Mike Kvenvold, Store Manager
STAFF PRESENTATION:	Chandler Goodwin, Assistant City Manager
BACKGROUND AND FINDINGS: Walmart entered into a development agreement that prohibited the outdoor staging and sale of goods. The Development Agreement states: 9.4 Outdoor Storage: The developer agrees that except for the areas designated in the Approval Documents, or in subsequent and separate outdoor sales area conditional use permits, there will be no storage allowed temporarily or permanently outside of the Wal-Mart Facility. Walmart has staged flowers, pavers, fertilizer, mulch and other spring garden supplies on the outside of their store. They are proposing to continue to stage these goods through July, and are seeking a Conditional Use Permit allowing them to continue to store these goods for the duration of a year.	
PREVIOUS LEGISLATIVE ACTION: City entered into a Development Agreement in July 2007	
FISCAL IMPACT: N/A	
SUPPORTING DOCUMENTS: Walmart Site Plan	
RECOMMENDATION: To review the Walmart proposal and make any recommendations to allow the outdoor storage of flowers, pavers, fertilizer, etc.	
MOTION: To approve/not approve a conditional use permit for Walmart to use designated areas as separate outdoor sales areas, subject to the following conditions {LIST APPLICABLE CONDITIONS}.	

Proposal for Exterior Storage Permit at Wal-mart

Store 4680 Cedar Hills UT

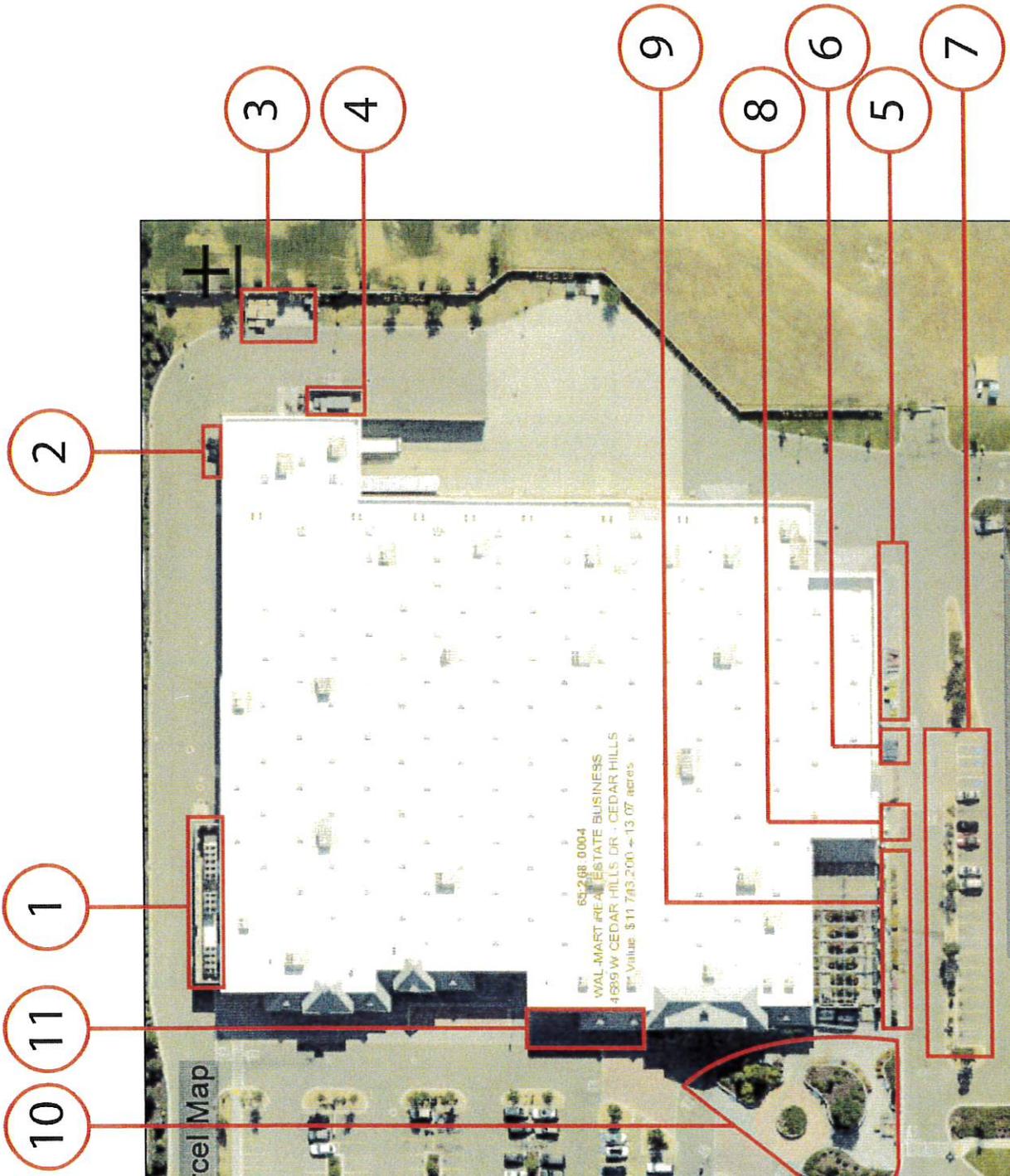
4689 Cedar Hills Drive
Cedar Hills UT 84062
Store Manager: Mike Kvenvold
801-756-2372

Permanent outdoor units

1. HVAC units – Permanently enclosed and locked in brick
2. Two organic bins – Permanent, used for recycling organic materials to reduce waste, picked up weekly by outside company, always under lock and key
3. Recycling bales and pallets – Permanent, partially enclosed in three sided brick wall
4. Trash compactor – Permanent, enclosed in brick

Proposed temporary storage May - September

5. Soils, mulch, garden products
6. Propane, grills, smokers
7. Garden pavers, borders
8. Floral on pallets
9. Floral
10. Floral on pallets
11. Grills, pools, swing sets



Utah County Parcel Map

65-268-0004
 WAL-MART REAL ESTATE BUSINESS
 4699 W CEDAR HILLS DR - CEDAR HILLS
 87 Value \$ 11,743,200 +/- 13.07 acres

Date: 6/8/2016

This plat is for reference only and no liability is assumed for any inaccuracies, if correct data or variations with an actual survey

Generated from the Recorder's Online Parcel Map



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	Greg Gordon
DATE:	6/21/2016

City Council Agenda Item

SUBJECT:	Discussion on the Golf Course Driving Range Fence
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	Greg Gordon, Recreation Director

BACKGROUND AND FINDINGS:

The City Council has discussed the driving range fence for the last few years and it has been recommended to be up for discussion once again. The City Council advised staff to go back to our vendors because they did not want to add additional poles to clutter the area up. Staff went back to our vendors and they were gracious enough to work out the following with us and we are very grateful for their efforts and patience as we worked through this process that we feel will be the final and best conclusion for all parties.

We are able to replace all existing 30' poles with (11) new 50' pole that will span the entire length of the driving range to get everything done once and for all. Our netting vendor will also replace ALL the old netting and hardware on the areas that are currently 30' high. So when the project is done the entire driving range fence will be 50' high. The cost for this will be the following:

Niels Fugal will install (11) new 50' poles for \$16,525 and West Coast Netting will replace all the netting/hardware for \$21,300. Niels Fugal will trade out \$15,000 for a 2 year corporate pass, so the out of pocket total will only be \$22,825 after the trade out. This is only approximately \$1,800 more than the last bid which didn't include doing the entire thing PLUS we are adding 4 additional poles. We are currently on their schedule to have installation begin the last week of September, we have to work with their tight schedule and this time of year they are very busy.

PREVIOUS LEGISLATIVE ACTION:

The City Council approved approximately \$35,000 for the net and pole replacement. If bids received were higher than this amount, staff was to return the item to the City Council for approval.

FISCAL IMPACT:

Total cost for the fence replacement and extension will be approximately \$37,825.

SUPPORTING DOCUMENTS:

N/A

RECOMMENDATION:

Staff recommends that the City Council approve the funding to replace all poles and netting to raise the driving range fence to 50' high.

MOTION:

To approve/not approve expenditure of funds of approximately \$37,825 for the installation of new poles and netting/hardware, which will raise the driving range fence to 50 feet in height.



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	Greg Gordon
DATE:	6/21/2016

City Council Agenda Item

SUBJECT:	Golf Cart Lease
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	Wade Doyle, Golf Operations Manager
BACKGROUND AND FINDINGS:	
<p>We have issues with our golf carts dying on customers on the course; they have become so severe that we have had to change out the batteries on our entire fleet of golf carts to assure that our clientele would be able to make it at least 18 holes without getting stranded. The City cannot afford to lose tournaments in the future as a result of these issues. Staff has been keeping the records to the lease and presented them to RMT who has been working with EZ Go to get the warranty work done. EZ Go denied the warranty claim. Wade has been working with RMT, our leasing agent, and they agreed with him that the best thing to do would be to switch out all batteries. RMT will cover the cost of this even though EZ Go denied it. In return they have asked that we extend our lease for 1 year to help them offset their losses in sending us 320 new batteries. In addition RMT will give the city a \$4,000 allowance for new tires next year. We are happy with this because in the end our golf carts are still in great shape and by getting new batteries we basically have like new golf carts for the next 1 ½ years until we will go out to bid again for the next lease. RMT has been great to work with and we appreciate our relationship with them. We are having carts consistently run out of battery power each day on the course on our clients.</p>	
PREVIOUS LEGISLATIVE ACTION:	
FISCAL IMPACT:	
<p>The cost to extend the golf cart lease would be \$6,200 per cart plus taxes. Total cost would remain at approximately \$78,500.</p>	
SUPPORTING DOCUMENTS:	
RECOMMENDATION:	
<p>Staff recommends the City Council executes the lease agreement to extend the lease by 1 year with RMT also with RMT providing a \$4,000 credit towards tire replacement.</p>	
MOTION:	
<p>To authorize/ not authorize extending the current lease agreement by 1 year with RMT and include RMT providing a \$4,000 credit towards tire replacement.</p>	



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	David Bunker, City Manager
DATE:	6/21/2016

City Council Agenda Item

SUBJECT:	Public Notice for Enterprise Fund Transfers, Reimbursements, Loan, and Services based on Utah Code 10-6-135
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Charl Louw, Finance Director
BACKGROUND AND FINDINGS: The Utah State Auditor provided guidance in an Auditor Alert May 8, 2014 for enterprise fund transfers, reimbursements, loans, and services relating to Utah Code 10-6-135. The auditor alert requires governmental entities to charge governmental funds for any services provided by enterprise funds. The City is also required to hold a public notice because it reimburses the governmental funds for new water and sewer charges incurred.	
PREVIOUS LEGISLATIVE ACTION: N/A	
FISCAL IMPACT: Budgeted enterprise fund transfers from the Water & Sewer fund offset estimated charges to the General fund of \$8,500 and \$31,000 Golf fund for water & sewer used during each fiscal year 2016-2017.	
SUPPORTING DOCUMENTS: 2014-1-Auditor Alert Enterprise Fund Transfers Handout	
RECOMMENDATION: N/A	
MOTION: To authorize Water and Sewer Enterprise Fund transfers out to the Governmental Funds to cover related Water and Sewer charges for Fiscal Year 2017	



OFFICE OF THE
UTAH STATE AUDITOR

Auditor Alert – 2014-1

Subject: Enterprise Fund Transfers, Reimbursements, Loans, and Services

Date: May 8, 2014

Background

(GASB Codification 1300.101)

The treatment of enterprise fund transfers, reimbursements, loans, and services is subject to the following two provisions: **(1) Utah Code and (2) Accounting standards.** Therefore, requirements not specifically stated in *Utah Code* but required by accounting standards must be followed.

Unlike a private business, which is accounted for as a single entity and has an accounting system designed to measure profitability, governmental accounting systems are designed to measure **accountability**. To measure accountability, a governmental unit is accounted for through several separate funds. "A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, ... segregated for the purpose of carrying on specific activities for attaining certain objectives in accordance with **regulations, restrictions, or limitations.**" Therefore, "a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently." (GASB Codification 1300.101)

An enterprise fund is a separate distinct fiscal entity designed to account for the restricted activity of the fund. The restriction imposed on enterprise fund proceeds is created through an implied agreement with rate payers when the government imposes a fee. The implied agreement is that the government will use the fee for enterprise fund activities and nothing else.

Accounting Treatment

In order to complete accounting entries for interfund transfers, reimbursements, loans, or services, the amount/value of the goods or services provided to another fund must be determined. The value of the services provided by a utility enterprise fund to another fund should be estimated or calculated at the same rate as other similar customers of the utility. Conversely, the amount of services provided by the general fund to oversee the utility enterprise funds (HR functions, accounting, legal, etc.), should also be based on reasonable estimates/allocations of those costs. Both the costs of the services provided by the utility enterprise fund to other funds as well as the overhead type costs incurred to oversee the utility enterprise fund should be recorded, even if cash was not exchanged between funds.

"Nonreciprocal interfund activity is the internal counterpart to nonexchange transactions" and includes interfund transfers and interfund reimbursements (GASB Codification 1800.102).

- **Interfund transfers** – flows of assets (such as cash, goods or services) without equivalent flows of assets in return and without a requirement for repayment. For example, these transfers include water, electricity, or garbage **services provided** by a utility enterprise fund for general government fund activities **without payment of cash or a requirement for payment** by the utility enterprise fund.

General Fund

Utility Expense	\$xx,xxx	
Other Financing Sources Transfer		\$xx,xxx

Enterprise Fund

Other Nonoperating Transfer Out	\$xx,xxx	
Charges for Services		\$xx,xxx

- **Interfund transfers** examples also include transfers of cash from a utility enterprise fund to the general fund or other funds for activities unrelated to the utility enterprise fund. Sometimes these transfers are referred to as **subsidy transfers**.

General Fund

Cash	\$xx,xxx	
Other Financing Sources Transfer		\$xx,xxx

Enterprise Fund

Other Non-Operating Transfer Out	\$xx,xxx	
Cash		\$xx,xxx

- **Interfund reimbursements** – repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. For example, the general fund may provide accounting, payroll, or human resource services to an enterprise fund for which the enterprise fund reimburses the general fund. In these instances, **cash is actually transferred between funds or is required to be paid**. Note that for interfund reimbursements, neither fund recognizes revenue.

General Fund

Cash or Due from Other Funds – Enterprise Fund	\$xx,xxx	
Expenditure		\$xx,xxx

Enterprise Fund

Expense	\$xx,xxx	
Cash or Due to Other Funds – General Fund		\$xx,xxx

The key difference between *interfund reimbursements* described above and *interfund services* described below is the general fund is not in the business of providing these types of services to customers outside the primary government.

“**Reciprocal interfund activity** is the internal counterpart to exchange and exchange-like transactions” and includes interfund loans and interfund services provided and used (GASB Codification 1800.102.a).

- **Interfund services provided and used** – sales and purchases of goods and services between funds for a price approximating their external exchange value-- **cash is actually transferred between funds or is required to be paid for the services or goods provided**. Interfund services provided and used should be reported as revenues in seller funds and expenditures or expenses in purchaser funds. For example, the enterprise fund may provide water, electricity, or garbage services for city offices or parks accounted for in the general fund.

General Fund

Utility Expense	\$xx,xxx	
Cash or Due to Enterprise fund		\$xx,xxx

Enterprise Fund

Cash or Due from General Fund	\$xx,xxx	
Charges for Services		\$xx,xxx

- **Interfund loans** – amounts provided with a requirement for repayment. Interfund loans should be reported as interfund receivables in lender funds and interfund payables in borrower funds.

Materiality

All accounting standards are subject to the principle of materiality. Therefore, if a government determines that amounts related to financial reporting requirements are not material, then the requirement is not applicable. However, the determination of materiality must be based upon an evaluation/estimate of relevant factors. A simple guess or “gut feeling” is not a sufficient evaluation.

Implementation

Based on the accounting guidance above and state compliance issues noted below, local government entities should perform the following:

1. **Interfund Transfers** – For services provided by the utility enterprise fund (water, electricity, etc.) to other funds where cash was not exchanged for payment of those services:
 - a. Use a reasonable calculation or estimation to determine the amount of the services provided. The rates used should be the same rates charged to similar customers of the utility.
 - b. If the amount was material, record the amount of the services provided as an interfund transfer.

2. **Interfund Transfers and Subsidy Transfers – Public Notice and Hearing Requirements**
(Utah Code 10-5-107, 10-6-135, 17B-1-629, 17-36-32)
 - a. *For counties and districts:* Include any interfund transfers or subsidy transfers in an original budget or in a subsequent budget amendment to be approved by the governing body for the year in which the transfers are to take place. If the transfers are not included in the budget, see notice requirements in b. below.

*For municipality interfund transfers or subsidy transfers made **before** May 13, 2014:* Include any interfund transfers or subsidy transfers in an original budget or in a subsequent budget amendment to be approved by the governing body for the year in which the transfers are to take place. If the transfers are not included in the budget, see notice requirements in step b.

*For municipality interfund transfers or subsidy transfers made on or **after** May 13, 2014,* proceed to b. below :
 - b. For the applicable entities noted in a. above, the governing body must hold a public hearing and provide written notice of the:
 - Date, time, and place of hearing.
 - Purpose of the hearing.
 - The enterprise fund from which the cash or goods would be transferred.
 - The fund to which the cash or goods would be transferred.
 - The amount/value of cash or goods transferred. (When determining the amount/value of cash or goods the enterprise fund is transferring to the general fund the amount should be calculated at the same rate charged to other customers of the utility.)

The notice must be:

- Mailed to each enterprise fund customer.
- Distributed at least seven days before the hearing.
- Distributed as a written notification separate from the customers' utility bill.

3. **Interfund Reimbursements**

(Utah Code 10-5-114, 10-6-117, 17B-1-638, 17-36-36)

- a. The reimbursements should be included in the original budget or in subsequent budget amendments of the enterprise fund.
- b. For services the general fund provides to the enterprise fund, the reimbursement amount should be based on a reasonable methodology.

4. **Interfund Services Provided**

The entity must include expenses associated with interfund services provided in an original budget or subsequent budget amendment approved by the governing body for the fiscal year and comply with notice and hearing requirements for adopting or amending the budget.

5. **Interfund Loans – For utility enterprise funds loaned to another fund:**

(Utah Code 10-5-120, 10-6-132, 17B-1-626, 17-36-30)

For loans issued before May 13, 2014:

- a. Rates and repayment terms should be established.
- b. Payments should be made according to established terms.
- c. The loan should be reflected in the fund financial statements as: (1) a reduction in cash in the enterprise fund and an increase in cash in the fund the cash is being loaned to, and (2) an interfund loan receivable in the enterprise fund and an interfund loan payable in the fund receiving the cash.
- d. If repayment is not expected within a reasonable period of time, the transfer of funds should be considered a loan and instead be recorded as an interfund subsidy transfer.

For loans issued on or after May 13, 2014:

[Note – not applicable to loans from the general fund to any other fund or short-term advances from a cash and investment pool to individual funds that are repaid by the end of the fiscal year.]

- a. The loan must be in writing and contain the following terms and conditions:
 - Effective date of the loan.
 - Name of the fund loaning the money.
 - Name of the fund receiving the money.
 - Amount of the loan.
 - Term of and repayment schedule of the loan (not to exceed 10 years).
 - Interest rate of the loan (if less than one year, the interest rate cannot be less than the rate offered by the PTIF, if greater than one year the rate cannot be less than the greater of the PTIF rate or the rate of a US Treasury not of a comparable term).
 - Method of calculating interest applicable to the loan.
 - Procedures for applying interest and paying interest.
- b. The governing body must hold a public hearing and provide written notice within at least 7 days of the hearing regarding the:
 - Date, time, and place of the hearing,
 - Purpose of the hearing, and
 - The proposed terms and conditions of the interfund loan.

Notice and hearing requirements outlined in b. above are satisfied if the loan is included in an original or subsequently amended budget.

- c. The governing body must authorize the loan by ordinance or resolution at a public meeting.



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	David Bunker, City Manager
DATE:	6/21/2016

City Council Agenda Item

SUBJECT:	2016 Certified Property Tax Rate
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	Charl Louw, Finance Director

BACKGROUND AND FINDINGS:

Statutes require that each year a certified property tax rate be calculated. The certified property tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year excluding the revenue generated by new growth. Tax rates went down the last few years, which offset the rising property values.

New property growth from new residential/commercial activity was calculated by Utah County as a \$10,589 increase for the next fiscal year.

The County Auditor's certified tax rate for 2016 is .002186 and the total levy amount is \$1,005,624:
 General Operations: .001512 (\$695,654)
 Interest and Sinking Fund/Bond: .000674 (\$309,970)

For example, a home with an assessed market value of \$250,000 has a taxable value of \$137,500, and \$300.58 is due November 30th related to the city in property taxes.

The County Auditor's certified tax rate for 2015 was .002315:
 General Operations: .001594 (\$685,065)
 Interest and Sinking Fund/Bond: .000721 (\$309,970)

The County Auditor's certified tax rate for 2014 was .002410. The County Auditor's certified tax rate for 2013 was .002873.

\$100,000 decrease/increase to property taxes impacts the rate by 0.000217. Decreasing/increasing the property tax rate changes the city's allocation of motor vehicle fees, which are based on each government entity's property levy amount. Last year the city received \$107,754 in motor vehicles, which amounts to approximately 10% of property taxes levied. Lowering the overall property tax rate to .001900 or \$131,546 causes the motor vehicle fee revenue projections to lower by approximately \$13,000.

PREVIOUS LEGISLATIVE ACTION:**FISCAL IMPACT:****SUPPORTING DOCUMENTS:**

2016 Tax Rate Summary Page

RECOMMENDATION:

Staff recommends the City Council review the submitted resolution with the intent of a motion .

MOTION:

To approve/no approve Resolution No. _____, a resolution setting the total Property Tax Levy assessed upon real and personal property for general governmental purposes for the 2016-2017 tax year for the City of Cedar Hills, Utah.



Certified Tax Rates



[Open Tax Rates Messenger](#)

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County: **25_UTAH** Entity: **3040_CEDAR HILLS CITY** Tax Year: **2016**

Tax Rate Summary
(693) CTY
Preliminary Data

Certified Rates set by Auditor
 Proposed Rates set by Entity
 Proposed Rates Approved by County
 Approved by State OK to Print
 Rates Finalized



Truth In Taxation

Save

Approve

	Current	Prior Year End	CY - PYE	% Change	Certified Tax Rate Value Adjustments		Value Adj
Real	471,319,601	441,698,923	29,620,678	6.71%	BOE Adjustment	382,231	Reappraisal
Personal*	4,965,901	5,315,473	-349,572	-6.58%	CY Value Adj by BOE	482,121,396	Factoring
Central	6,218,125	4,544,877	1,673,248	36.82%	5 Year Avg Coll Rate CYPYE	95.43 / 95.35	Legislative Adj
Total Value	482,503,627	451,559,273	30,944,354	6.85%	Proposed Tax Rate Value	460,088,448	Total Value Adj
CDRA R/CA	0	0	0	0.00%			Annex Ac
CDRA Personal*	0	0	0	0.00%	New Growth: Calculated	7,113,064	Annex In
Total CDRA	0	0	0	0.00%	5 Year Avg Coll Rate CY	95.43	Annex Out
Semiconductor*	0	0	0	0.00%	New Growth: CTR Calculation	6,787,997	Accounting P
Total Value-CDRA-SCME	482,503,627	451,559,273	30,944,354	6.85%	Certified Tax Rate Value	453,300,451	Cycle

* "Personal" and "CDRA Pers" show Year-End values only and are one year earlier than Real and Centrally Assessed values.

NOTES

Budget Code	Budget Name	Date of Election	Rate Limit	Code from Utah Annotated	Maximum By Law	Calculated Certified Tax Rate	Auditor's Certified Tax Rate	Proposed Tax Rate	Auditor's Certified Rate Revenue	Re R
10	General Operations			§11-6-133	.007	0.001512	0.001512	0.001512	695,654	
20	Interest and Sinking Fund/Bond			§17-12-1	Sufficient	0.000000		0.000674	309,970	
190	Discharge of Judgement			§59-2-1328 & 1330	Sufficient	0.000000		0.000000	0	
Total Tax Rate						0.001512	0.001512	0.002186	1,005,624	

RESOLUTION NO. _____

A RESOLUTION SETTING THE TOTAL PROPERTY TAX LEVY ASSESSED UPON REAL AND PERSONAL PROPERTY FOR GENERAL GOVERNMENTAL PURPOSES FOR THE 2016-2017 TAX YEAR FOR THE CITY OF CEDAR HILLS, UTAH.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH:

Pursuant to the provisions of §10-6-133, Utah Code Annotated, as amended, the City Council of the City of Cedar Hills, Utah, does hereby set the amount of the total property tax levy to be assessed upon real and personal property for general governmental purposes for the 2016-2017 Fiscal Year, at .001512 and the General Obligation Bond levy at .000674 for a total levy of at .002186.

PASSED THIS 21TH DAY OF JUNE, 2016.

APPROVED:

Gary R. Gygi, Mayor

ATTEST:

Colleen A. Mulvey, City Recorder



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	David Bunker, City Manager
DATE:	6/21/2016

City Council Agenda Item

SUBJECT:	Fiscal Year 2017 Budget (July 1, 2016 to June 30, 2017)
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	Charl Louw, Finance Director
BACKGROUND AND FINDINGS:	Presentation of the proposed fiscal year 2016-2017 budget.
PREVIOUS LEGISLATIVE ACTION:	
FISCAL IMPACT:	Presentation of the proposed fiscal year 2016-2017 budget.
SUPPORTING DOCUMENTS:	Budget adjustments by fund. See attached.
RECOMMENDATION:	Staff recommends the City Council review the submitted resolution and supporting documentation with the intent of a motion.
MOTION:	To approve/no approve Resolution No. _____, a resolution adopting the 2016-2017 fiscal year budget for the City of Cedar Hills, Utah.

GENERAL FUND REVENUES

TAX REVENUE		FY2013	FY2014	FY2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
10-31-100	Property Tax	\$652,788	\$668,106	\$665,452	\$685,065	\$695,654	\$10,589
10-31-150	Motor Vehicle Tax	\$115,001	\$75,839	\$76,143	\$70,000	\$75,000	\$5,000
10-31-200	Delinquent Tax	\$42,143	\$23,354	\$37,596	\$20,000	\$20,000	\$0
10-31-250	Penalty & Interest	\$2,186	\$955	\$1,340	\$300	\$300	\$0
10-31-275	Fees in Lieu of Taxes	\$3,761	\$11,212	\$3,378	\$5,000	\$5,000	\$0
10-31-300	Sales & Use Tax	\$1,112,911	\$1,159,524	\$1,213,288	\$1,159,000	\$1,207,000	\$48,000
10-31-350	CARE Tax	\$38,828	\$41,154	\$43,552	\$0	\$0	\$0
10-31-400	Franchise Tax	\$395,601	\$411,064	\$392,939	\$405,000	\$405,000	\$0
10-31-500	Telecom Tax	\$102,112	\$92,047	\$81,875	\$85,000	\$70,000	(\$15,000)
		\$2,465,331	\$2,483,256	\$2,515,563	\$2,429,365	\$2,477,954	\$48,589
LICENSES & PERMITS		FY2013	FY2014	FY2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
10-32-190	Business License	\$21,628	\$32,039	\$32,503	\$32,000	\$32,000	\$0
10-32-200	Building Permits	\$42,980	\$79,769	\$49,030	\$40,000	\$50,000	\$10,000
10-32-210	Plan Check Fees	\$25,155	\$38,567	\$20,658	\$20,000	\$25,000	\$5,000
10-32-260	Miscellaneous Inspection Fees	\$4,535	\$6,871	\$5,086	\$5,000	\$25,000	\$20,000
		\$94,297	\$157,245	\$107,277	\$97,000	\$132,000	\$35,000
INTERGOVERNMENTAL REVENUE		FY2013	FY2014	FY2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
10-33-400	LPPSD Rent	\$57,323	\$57,323	\$57,323	\$57,300	\$57,300	\$0
10-33-450	Emergency Management Grant	\$0	\$7,500	\$17,500	\$7,500	\$7,500	\$0
10-33-475	Forestry Grant	\$0	\$0	\$8,000	\$0	\$0	\$0
10-33-500	Class C Roads Fund	\$272,763	\$260,845	\$275,332	\$275,000	\$300,000	\$25,000
10-33-600	State Liquor Tax Allotment	\$5,255	\$5,674	\$5,540	\$5,600	\$5,600	\$0
		\$335,341	\$331,342	\$363,695	\$345,400	\$370,400	\$25,000
CHARGES FOR SERVICES		FY2013	FY2014	FY2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
10-34-110	Garbage Fees	\$361,374	\$390,185	\$394,196	\$390,000	\$394,000	\$4,000
10-34-120	Recycling Fees	\$54,011	\$56,526	\$59,954	\$56,000	\$60,000	\$4,000
10-34-300	Processing, Printing & Postage Fees	\$280	\$1,973	\$2,375	\$10,000	\$15,000	\$5,000
10-34-350	Zoning Violation Fees	\$1,710	\$0	\$140	\$0	\$0	\$0
10-34-360	Weed Abatement Fees	\$225	\$0	\$0	\$300	\$300	\$0
10-34-450	Paramedic Fees	\$178,920	\$179,774	\$182,245	\$180,000	\$180,000	\$0
		\$596,519	\$628,459	\$638,910	\$636,300	\$649,300	\$13,000
RECREATION & CULTURE REVENUE		FY2013	FY2014	FY2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
10-35-100	Family Festival Income	\$25,958	\$28,343	\$34,796	\$20,000	\$30,000	\$10,000
10-35-105	Youth City Council Fundraisers	\$535	\$825	\$1,464	\$0	\$0	\$0
10-35-110	Recreation Programs	\$95,271	\$101,475	\$112,481	\$95,000	\$115,000	\$20,000
10-35-111	Recreation & Cultural Classes	\$0	\$22,769	\$18,168	\$15,000	\$14,000	(\$1,000)
10-35-112	Event Center Rentals	\$0	\$169,136	\$257,771	\$180,000	\$230,000	\$50,000
10-35-120	Event Center Concessions	\$0	\$12,247	\$10,178	\$15,360	\$6,000	(\$9,360)
10-35-130	Park Reservations	\$0	\$4,390	\$4,912	\$4,000	\$4,500	\$500
		\$121,765	\$339,185	\$439,770	\$329,360	\$399,500	\$70,140
MISCELLANEOUS REVENUE		FY2013	FY2014	FY2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
10-36-100	Interest Income	\$3,780	\$4,095	\$5,352	\$4,000	\$10,000	\$6,000
10-36-200	Penalty Fees	\$8,780	\$0	\$493	\$1,000	\$1,000	\$0
10-36-500	Construction Bond Forfeiture	\$24,000	\$1,000	\$17,000	\$0	\$0	\$0
10-36-900	Other Income	\$140,860	\$38,643	\$51,030	\$30,000	\$30,000	\$0
10-36-902	Transfer in from Water & Sewer	\$0	\$8,280	\$8,500	\$8,500	\$8,500	\$0
10-36-903	Transfer in from Capital Projects	\$0	\$0	\$0	\$6,000	\$6,000	\$0
		\$177,419	\$52,018	\$82,374	\$49,500	\$55,500	\$6,000
GRAND TOTALS		\$3,790,672	\$3,991,505	\$4,147,589	\$3,886,925	\$4,084,654	\$197,729

GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
10-40-200	Materials & Supplies	\$11,959	\$9,094	\$14,779	\$15,750	\$11,000	\$10,000	(\$1,000)
10-40-210	Dues & Subscriptions	\$9,317	\$9,355	\$9,162	\$9,900	\$9,900	\$9,900	\$0
10-40-211	Education & Training	\$3,482	\$3,355	\$3,488	\$3,500	\$3,500	\$3,500	\$0
10-40-220	Newsletter/Utility Billing	\$18,485	\$19,981	\$20,605	\$22,000	\$10,000	\$15,000	\$5,000
10-40-221	Legal Advertising	\$5,506	\$1,377	\$1,959	\$4,000	\$3,500	\$3,500	\$0
10-40-240	Computer/IT Expenses	\$20,707	\$18,080	\$18,642	\$19,000	\$19,000	\$20,500	\$1,500
10-40-250	Repairs & Maintenance	\$16,317	\$16,217	\$11,275	\$14,500	\$12,500	\$12,500	\$0
10-40-260	Office Equipment	\$9,718	\$8,664	\$8,439	\$9,800	\$9,800	\$8,500	(\$1,300)
10-40-275	Motor Pool Charges	\$0	\$0	\$16,787	\$0	\$17,775	\$17,982	\$207
10-40-280	Utilities	\$11,809	\$20,979	\$13,273	\$11,500	\$12,000	\$14,000	\$2,000
10-40-281	Postage	\$2,246	\$1,940	\$1,948	\$2,500	\$2,500	\$2,500	\$0
10-40-290	Communications/Telephone	\$12,711	\$7,368	\$8,448	\$9,000	\$9,000	\$9,000	\$0
10-40-305	Legal Services	\$148,868	\$70,922	\$71,641	\$80,000	\$100,000	\$120,000	\$20,000
10-40-315	Auditing Services	\$24,000	\$24,500	\$25,000	\$25,000	\$16,000	\$16,000	\$0
10-40-330	Professional/Technical	\$13,532	\$16,954	\$27,993	\$23,500	\$23,500	\$25,000	\$1,500
10-40-335	Branding	\$7,668	\$188	\$0	\$1,000	\$1,000	\$1,000	\$0
10-40-331	Decisions Survey	\$0	\$11,390	\$0	\$0	\$0	\$0	\$0
10-40-350	Other Events	\$5,207	\$2,972	\$2,527	\$3,000	\$3,000	\$3,000	\$0
10-40-510	Insurance	\$15,275	\$23,689	\$21,139	\$25,000	\$25,000	\$25,000	\$0
10-40-975	Bad Debt	\$38,355	\$21,436	\$0	\$1,000	\$12,000	\$3,000	(\$9,000)
		\$375,163	\$288,461	\$277,105	\$279,950	\$300,975	\$319,882	\$18,907

MAYOR/COUNCIL EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
10-41-110	Salary & Wages (FT)	\$48,194	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$0
10-41-115	Planning Commission	\$22	\$2,087	\$2,450	\$2,450	\$3,600	\$3,600	\$0
10-41-150	Employee Benefits	\$7,068	\$7,277	\$7,002	\$8,481	\$8,600	\$8,697	\$97
10-41-200	Materials & Supplies	\$680	\$1,160	\$533	\$1,000	\$1,100	\$1,100	\$0
10-41-211	Education & Training	\$4,310	\$2,426	\$806	\$5,700	\$5,700	\$5,700	\$0
10-41-290	Communications/Telephone	\$6,180	\$6,300	\$6,300	\$6,300	\$6,300	\$6,300	\$0
		\$66,453	\$68,450	\$66,291	\$74,281	\$74,500	\$74,597	\$97

ADMINISTRATIVE SERVICES EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
10-44-110	Salary & Wages (FT)	\$213,561	\$148,868	\$153,370	\$154,668	\$158,256	\$164,484	\$6,228
10-44-111	Overtime	\$564	\$0	\$0	\$662	\$682	\$703	\$20
10-44-120	Salary & Wages (PT)	\$10,970	\$11,347	\$15,310	\$19,889	\$22,580	\$15,719	(\$6,860)
10-44-150	Employee Benefits	\$101,694	\$78,847	\$73,563	\$79,644	\$83,385	\$85,669	\$2,284
10-44-200	Materials & Supplies	\$1,255	\$628	\$353	\$2,500	\$2,500	\$1,200	(\$1,300)
10-44-210	Dues & Subscriptions	\$202	\$341	\$403	\$1,500	\$1,500	\$1,500	\$0
10-44-211	Education & Training	\$2,222	\$2,653	\$4,511	\$3,500	\$3,750	\$4,500	\$750
10-44-290	Communications/Telephone	\$1,913	\$1,492	\$1,052	\$1,500	\$1,250	\$1,250	\$0
		\$332,383	\$244,176	\$248,562	\$263,863	\$273,902	\$275,024	\$1,122

ADMINISTRATIVE SERVICES - RECORDER		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
10-45-110	Salary & Wages (FT)	\$32,600	\$33,978	\$34,825	\$35,166	\$36,221	\$37,307	\$1,086
10-45-111	Overtime	\$0	\$184	\$210	\$600	\$618	\$637	\$19
10-45-150	Employee Benefits	\$12,987	\$14,429	\$14,986	\$15,182	\$15,678	\$16,279	\$601
10-45-200	Materials & Supplies	\$2,137	\$1,038	\$296	\$1,000	\$1,000	\$1,000	\$0
10-45-210	Dues & Subscriptions	\$405	\$630	\$865	\$550	\$550	\$550	\$0
10-45-211	Education & Training	\$1,792	\$1,190	\$1,296	\$1,200	\$1,600	\$1,650	\$50
10-45-215	Contract Labor	\$3,075	\$2,640	\$2,985	\$3,250	\$3,850	\$3,850	\$0
10-45-250	City Code	\$1,682	\$2,471	\$1,529	\$2,500	\$2,500	\$2,500	\$0
10-45-300	Document Imaging	\$1,049	\$1,049	\$0	\$1,050	\$1,050	\$1,050	\$0
10-45-400	Election Expenses	\$0	\$14,941	\$0	\$0	\$15,000	\$1,500	(\$13,500)
		\$55,727	\$72,550	\$56,993	\$60,498	\$78,067	\$66,323	(\$11,744)

FINANCE DEPARTMENT EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
10-50-110	Salary & Wages (FT)	\$84,396	\$99,326	\$101,636	\$101,882	\$103,898	\$108,058	\$4,161
10-50-111	Overtime	\$152	\$0	\$0	\$750	\$500	\$522	\$22
10-50-150	Employee Benefits	\$34,899	\$51,972	\$55,104	\$57,190	\$59,917	\$64,239	\$4,321
10-50-200	Materials & Supplies	\$1,435	\$463	\$1,038	\$1,200	\$1,200	\$1,000	(\$200)
10-50-210	Dues & Subscriptions	\$358	\$579	\$518	\$550	\$550	\$550	\$0
10-50-211	Education & Training	\$2,103	\$2,162	\$2,480	\$2,500	\$2,750	\$2,750	\$0
10-50-290	Communications/Telephone	\$0	\$482	\$680	\$500	\$750	\$950	\$200
		\$123,343	\$154,984	\$161,456	\$164,572	\$169,565	\$178,069	\$8,504

PUBLIC SAFETY EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
10-55-300	Fire Services	\$635,839	\$682,643	\$673,265	\$673,265	\$675,000	\$683,185	\$8,185
10-55-400	Police Services	\$362,476	\$374,121	\$387,215	\$388,319	\$406,368	\$406,368	\$0
10-55-450	Dispatch Fees	\$31,150	\$32,083	\$63,676	\$32,536	\$66,144	\$35,541	(\$30,603)
10-55-500	Crossing Guard Expenses	\$14,973	\$15,316	\$15,640	\$16,951	\$17,369	\$18,492	\$1,123
10-55-600	Animal Control	\$4,702	\$4,978	\$5,711	\$5,000	\$6,350	\$7,000	\$650
10-55-700	Other Public Safety	\$0	\$0	\$12,502	\$0	\$0	\$0	\$0
10-55-975	Bad Debt - Paramedic Fee	\$1,078	\$450	\$148	\$500	\$500	\$500	\$0
		\$1,050,218	\$1,109,592	\$1,158,157	\$1,116,571	\$1,171,731	\$1,151,086	(\$20,645)

BUILDING & ZONING EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
10-60-110	Salary & Wages (FT)	\$24,392	\$31,908	\$26,371	\$26,433	\$31,224	\$32,195	\$971
10-60-111	Overtime	\$908	\$0	\$0	\$0	\$58	\$61	\$2
10-60-120	Salary & Wages (PT)	\$23,124	\$25,995	\$26,142	\$36,531	\$31,172	\$36,181	\$5,008
10-60-150	Employee Benefits	\$26,916	\$20,429	\$17,486	\$18,639	\$20,926	\$22,914	\$1,988
10-60-200	Materials & Supplies	\$1,270	\$502	\$1,047	\$1,000	\$1,600	\$1,400	(\$200)
10-60-210	Dues & Subscriptions	\$266	\$910	\$480	\$1,000	\$1,000	\$1,000	\$0
10-60-211	Education & Training	\$1,688	\$1,459	\$2,219	\$2,500	\$2,750	\$2,750	\$0
10-60-215	Contract Labor	\$15,499	\$16,637	\$18,772	\$17,000	\$20,000	\$35,000	\$15,000
10-60-265	Tools & Equipment	\$452	\$106	\$378	\$500	\$750	\$600	(\$150)
10-60-275	Motor Pool Charges	\$0	\$0	\$6,640	\$0	\$6,650	\$6,555	(\$95)
10-60-290	Communications/Telephone	\$531	\$589	\$397	\$750	\$750	\$750	\$0
		\$95,045	\$98,535	\$99,933	\$104,353	\$116,881	\$139,405	\$22,524

PUBLIC WORKS EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
10-61-110	Salary & Wages (FT)	\$81,852	\$81,803	\$94,689	\$102,867	\$101,830	\$113,298	\$11,468
10-61-111	Overtime	\$351	\$406	\$461	\$2,785	\$2,723	\$3,088	\$366
10-61-120	Salary & Wages (PT)	\$7,482	\$8,643	\$6,550	\$4,242	\$4,242	\$3,636	(\$606)
10-61-150	Employee Benefits	\$57,088	\$54,881	\$59,432	\$77,264	\$69,302	\$88,594	\$19,292
10-61-200	Materials & Supplies	\$2,710	\$3,428	\$4,152	\$4,000	\$4,120	\$4,000	(\$120)
10-61-210	Dues & Subscriptions	\$0	\$0	\$0	\$500	\$500	\$500	\$0
10-61-211	Education & Training	\$830	\$466	\$1,581	\$2,750	\$3,500	\$3,500	\$0
10-61-250	Repairs & Maintenance	\$21	\$0	\$0	\$0	\$0	\$0	\$0
10-61-265	Tools & Equipment	\$4,220	\$4,231	\$6,894	\$6,400	\$6,400	\$6,400	\$0
10-61-275	Motor Pool Charges	\$0	\$0	\$54,231	\$0	\$50,907	\$47,479	(\$3,428)
10-61-290	Communications/Telephone	\$1,762	\$1,373	\$1,222	\$1,500	\$1,500	\$1,500	\$0
10-61-310	Engineering Services	\$2,000	\$0	\$1,313	\$1,000	\$1,000	\$21,000	\$20,000
		\$158,316	\$155,231	\$230,523	\$203,308	\$246,024	\$292,995	\$46,971

STREETS EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
10-62-410	Street Light Operation	\$36,695	\$36,320	\$35,947	\$36,000	\$37,100	\$37,100	\$0
10-62-415	Street Light Maintenance	\$4,919	\$10,044	\$9,831	\$9,000	\$11,000	\$11,000	\$0
10-62-420	Signs	\$7,169	\$4,143	\$11,889	\$10,000	\$10,000	\$10,000	\$0
10-62-430	Weed Control	\$2,902	\$2,510	\$2,680	\$3,000	\$3,500	\$3,500	\$0
10-62-440	Streets Expense	\$183,763	\$299,673	\$189,928	\$254,000	\$224,000	\$244,000	\$20,000
10-62-450	Snow Removal	\$14,512	\$12,490	\$10,526	\$20,000	\$19,400	\$19,400	\$0
10-62-460	Street Sweeping	\$8,225	\$0	\$0	\$0	\$0	\$0	\$0
10-62-470	Sidewalk Maintenance	\$19,998	\$21,523	\$24,440	\$25,000	\$25,000	\$30,000	\$5,000
		\$278,184	\$386,703	\$285,241	\$357,000	\$330,000	\$355,000	\$25,000

SOLID WASTE EXPENDITURES		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	CHANGE
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	
10-63-300	Solid Waste Services	\$278,571	\$282,455	\$279,967	\$290,000	\$295,000	\$290,000	(\$5,000)
10-63-400	Recycling	\$49,771	\$40,733	\$47,762	\$50,000	\$50,000	\$55,000	\$5,000

10-63-975	Bad Debt	\$2,503	\$1,118	\$368	\$2,250	\$2,250	\$2,250	\$0
		\$330,845	\$324,306	\$328,098	\$342,250	\$347,250	\$347,250	\$0

PARKS EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
10-64-120	Salary & Wages (PT)	\$0	\$0	\$0	\$0	\$5,200	\$5,200	\$0
10-64-150	Employee Benefits	\$0	\$0	\$0	\$0	\$587	\$587	\$0
10-64-240	Park Supplies & Maintenance	\$125,476	\$140,634	\$142,409	\$154,500	\$155,000	\$165,000	\$10,000
10-64-245	Parks & Trails, Beautification Com	\$0	\$2,588	\$3,992	\$4,200	\$5,000	\$10,225	\$5,225
10-64-250	Utilities	\$0	\$0	\$8,500	\$0	\$12,500	\$12,500	\$0
		\$125,476	\$143,222	\$154,900	\$158,700	\$178,287	\$193,512	\$15,225

COMMUNITY SERVICES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
10-65-110	Salary & Wages (FT)	\$53,335	\$46,924	\$51,276	\$51,428	\$52,966	\$54,556	\$1,590
10-65-111	Overtime	\$336	\$0	\$0	\$0	\$0	\$0	\$0
10-65-120	Salary & Wages (PT)	\$31,577	\$73,617	\$89,130	\$76,134	\$93,649	\$118,345	\$24,696
10-65-150	Employee Benefits	\$27,863	\$36,699	\$40,270	\$36,111	\$50,896	\$48,435	(\$2,461)
10-65-200	Materials & Supplies	\$688	\$14,975	\$24,363	\$10,500	\$20,000	\$21,000	\$1,000
10-65-210	Dues & Subscriptions	\$125	\$100	\$100	\$250	\$250	\$250	\$0
10-65-211	Education & Training	\$0	\$189	\$165	\$2,000	\$2,000	\$2,000	\$0
10-65-250	Utilities	\$0	\$22,005	\$21,406	\$24,500	\$24,500	\$24,500	\$0
10-65-275	Motor Pool Charges	\$0	\$0	\$4,541	\$0	\$5,350	\$5,211	(\$139)
10-65-290	Communications/Telephone	\$1,093	\$885	\$2,037	\$4,000	\$4,000	\$4,000	\$0
10-65-300	Recreation & Cultural Classes	\$0	\$22,604	\$10,964	\$25,000	\$15,000	\$13,000	(\$2,000)
10-65-400	Recreation Programs	\$46,577	\$44,618	\$53,631	\$48,000	\$43,500	\$46,500	\$3,000
10-65-401	Recreation Equipment	\$11,743	\$4,599	\$2,239	\$3,000	\$3,000	\$3,000	\$0
10-65-500	Library Expenses	\$14,103	\$7,470	\$11,344	\$15,914	\$16,500	\$17,000	\$500
10-65-550	Credit Card Fees	\$0	\$2,334	\$3,889	\$4,500	\$4,500	\$5,000	\$500
10-65-600	Family Festival Celebration	\$35,681	\$35,734	\$49,300	\$39,500	\$44,500	\$55,000	\$10,500
10-65-601	Cultural Events	\$22	\$2,917	\$6,054	\$5,100	\$6,000	\$6,000	\$0
10-65-602	Easter Egg Hunt	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$0
10-65-605	Youth City Council	\$2,981	\$2,785	\$3,540	\$2,500	\$2,500	\$2,500	\$0
10-65-610	Advertising	\$0	\$7,075	\$1,015	\$6,500	\$5,000	\$5,000	\$0
10-65-615	Insurance	\$0	\$1,208	\$1,184	\$1,400	\$1,400	\$1,400	\$0
10-65-620	Building Maintenance	\$0	\$16,507	\$20,022	\$17,200	\$28,700	\$28,700	\$0
		\$226,123	\$343,245	\$396,470	\$373,537	\$426,211	\$463,397	\$37,186

TRANSFERS OUT		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
10-69-910	Transfer to Capital Projects Fund	\$170,850	\$261,232	\$375,857	\$125,857	\$76,532	\$34,000	(\$42,532)
10-69-911	Transfer to Motor Pool Fund	\$104,000	\$88,105	\$0	\$82,198	\$0	\$0	\$0
10-69-913	Transfer to Golf Fund	\$140,000	\$145,716	\$116,863	\$110,363	\$129,000	\$116,000	(\$13,000)
10-69-914	Transfer to Excise Debt Service Fund	\$0	\$0	\$0	\$0	\$0	\$78,113	\$78,113
		\$414,850	\$495,053	\$492,720	\$318,418	\$205,532	\$228,113	\$22,581

GRAND TOTALS		\$3,632,125	\$3,884,508	\$3,956,448	\$3,817,300	\$3,918,925	\$4,084,654	\$165,729
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NET TOTALS		\$158,548	\$106,997	\$191,141	\$0	\$32,000	\$0	
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ESTIMATED FUND BALANCE		FY 2017 BUDGET
Beginning Fund Bal		\$965,767
Projected Revenue over Expenditures		\$100,000
Potential Drawdowns from One-Time Expenditures		<u>\$400,000</u>
Remaining Unrestricted Fund Balance		\$665,767

GOLF FUND REVENUES

GOLF REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
20-30-100	Green Fees	\$536,530	\$533,478	\$546,954	\$555,000	\$560,000	\$5,000
20-30-300	Practice Range	\$23,178	\$24,920	\$25,228	\$23,000	\$25,000	\$2,000
20-30-400	Pro Shop Revenue	\$60,554	\$58,466	\$63,501	\$52,200	\$62,200	\$10,000
20-30-500	Snack Shack & Concessions	\$10,269	\$8,461	\$8,844	\$2,000	\$2,000	\$0
20-30-600	Season Passes	\$61,153	\$78,114	\$73,132	\$39,000	\$39,000	\$0
20-30-800	Other Income	\$6,901	\$4,367	\$31,684	\$0	\$7,500	\$7,500
20-30-900	Interest Income	\$0	\$0	\$291	\$0	\$0	\$0
20-35-300	Transfer from Other Funds	\$2,209,358	\$206,237	\$147,863	\$160,000	\$147,000	(\$13,000)
GRAND TOTAL		\$2,907,943	\$914,045	\$897,497	\$831,200	\$842,700	\$11,500

GOLF EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
20-43-110	Salary & Wages (FT)	\$169,166	\$170,797	\$173,949	\$181,902	\$188,600	\$6,699
20-43-111	Overtime	\$1,231	\$73	\$134	\$94	\$97	\$3
20-43-120	Salary & Wages (PT)**	\$117,615	\$111,402	\$100,251	\$126,644	\$118,543	(\$8,101)
20-43-150	Employee Benefits	\$111,889	\$123,659	\$121,329	\$135,140	\$140,040	\$4,900
20-43-290	Communications/Telephone	\$900	\$3,624	\$3,078	\$2,600	\$3,100	\$500
20-50-100	Supplies	\$8,766	\$6,697	\$12,156	\$7,500	\$10,000	\$2,500
20-50-150	Noncapitalized Furniture & Equipment	\$2,739	\$0	\$0	\$0	\$0	\$0
20-50-200	Utilities	\$21,145	\$57,115	\$55,650	\$54,000	\$56,000	\$2,000
20-50-330	Professional/Technical	\$0	\$0	\$2,576	\$1,300	\$1,300	\$0
20-50-400	Miscellaneous Expenses	\$1,203	\$0	\$0	\$0	\$0	\$0
20-50-500	Snack Shack & Concessions	\$2,903	\$5,974	\$8,944	\$2,000	\$1,500	(\$500)
20-50-600	Credit Card Expenses	\$13,546	\$14,303	\$14,734	\$16,000	\$15,000	(\$1,000)
20-50-700	Pro Shop	\$49,471	\$48,995	\$44,571	\$44,000	\$48,500	\$4,500
20-50-800	Building Maintenance	\$1,766	\$2,921	\$1,728	\$500	\$3,000	\$2,500
20-60-100	Repairs & Maintenance - Course	\$55,374	\$57,397	\$37,220	\$42,000	\$42,000	\$0
20-60-200	Fertilizer & Chemicals	\$30,899	\$28,666	\$29,502	\$30,000	\$30,000	\$0
20-60-300	Water & Pumping Costs	\$15,116	\$14,687	\$14,973	\$17,000	\$15,000	(\$2,000)
20-60-500	Petroleum & Oil	\$14,343	\$10,844	\$8,906	\$11,000	\$11,000	\$0
20-60-600	Equipment Repair & Replacement	\$21,803	\$20,729	\$31,953	\$26,000	\$27,000	\$1,000
20-60-700	Equipment Rental	\$2,878	\$560	\$824	\$1,000	\$1,000	\$0
20-60-750	Insurance	\$887	\$1,588	\$1,268	\$1,500	\$1,500	\$0
20-60-900	Cart Repair & Replacement	\$11,196	\$5,103	\$7,106	\$8,000	\$5,000	(\$3,000)
20-70-100	Dues & Subscriptions	\$2,623	\$1,249	\$2,030	\$2,000	\$2,000	\$0
20-70-200	Printing	\$16	\$0	\$0	\$0	\$0	\$0
20-70-300	Education & Training	\$743	\$881	\$823	\$2,000	\$3,000	\$1,000
20-70-335	Branding	\$7,668	\$3,000	\$0	\$0	\$0	\$0
20-70-400	Licenses & Fees	\$1,000	\$0	\$0	\$500	\$400	(\$100)
20-70-500	Computers/Phones	\$6,770	\$4,249	\$4,540	\$5,000	\$4,600	(\$400)
20-70-600	Advertising	\$50,668	\$33,449	\$38,736	\$18,000	\$20,000	\$2,000
20-80-250	Golf Cart Rental	\$24,800	\$76,694	\$78,607	\$79,000	\$78,500	(\$500)
20-80-275	Motor Pool Charges	\$0	\$0	\$9,500	\$16,020	\$16,020	\$0
20-80-300	Cart Lease Payment - Interest	\$2,742	\$0	\$0	\$0	\$0	\$0
20-80-505	Interest Expense	\$0	\$103	\$0	\$500	\$0	(\$500)
20-80-911	Transfer to Motor Pool Fund	\$3,000	\$3,000	\$0	\$0	\$0	\$0
20-95-202	Capital Outlay	\$0	\$47,885	\$0	\$0	\$96,509	\$96,509
GRAND TOTAL		\$754,865	\$855,643	\$805,086	\$831,200	\$939,209	\$108,009

NET TOTAL	\$2,153,077	\$58,402	\$92,410	\$0	\$96,509	\$96,509
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ESTIMATED FUND BALANCE

	FY 2017 BUDGET
Beginning Unrestricted Fund Bal	\$138,446
Projected increase	\$40,000
Capital Outlay--2 Fairway Mowers	\$96,509
Remaining Unrestricted Fund Balance	\$81,937

GOLF DEBT SERVICE FUND

DEBT SERVICE REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
30-31-101	2005 GO Bond - Property Tax	\$392,276	\$143,058	\$89,954	\$92,850	\$120,800	\$0	(\$120,800)
30-31-102	2012 GO Bond - Property Tax	\$0	\$187,519	\$184,742	\$185,170	\$189,170	\$309,770	\$120,600
30-31-103	Motor Vehicle Tax	\$0	\$37,525	\$31,611	\$26,500	\$31,000	\$31,000	\$0
30-31-104	Delinquent Tax	\$0	\$12,774	\$15,608	\$7,500	\$10,000	\$12,000	\$2,000
30-31-105	Penalty & Interest	\$0	\$473	\$556	\$250	\$300	\$300	\$0
30-36-100	Interest Income	\$0	\$171	\$45	\$0	\$0	\$0	\$0
GRAND TOTAL		\$392,276	\$381,520	\$322,516	\$312,270	\$351,270	\$353,070	\$1,800
DEBT SERVICE EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
30-98-101	2005 GO Bond Principal	\$150,000	\$155,000	\$160,000	\$160,000	\$165,000	\$0	(\$165,000)
30-98-102	2012 GO Bond Principal	\$65,000	\$50,000	\$50,000	\$50,000	\$55,000	\$230,000	\$175,000
30-98-201	2005 GO Bond Interest	\$129,660	\$19,200	\$13,000	\$13,000	\$6,600	\$0	(\$6,600)
30-98-202	2012 GO Bond Interest	\$15,616	\$135,820	\$134,820	\$134,820	\$133,820	\$132,720	(\$1,100)
30-98-795	Trustee Fees	\$800	\$800	\$850	\$850	\$850	\$350	(\$500)
GRAND TOTAL		\$361,076	\$360,820	\$358,670	\$358,670	\$361,270	\$363,070	\$1,800
NET TOTAL		\$31,200	\$20,700	\$36,154	\$46,400	\$10,000	\$10,000	\$0
ESTIMATED FUND BALANCE							FY 2017 BUDGET	
Beginning Fund Bal							\$10,000	
Change of Unrestricted Fund Balance							\$10,000	
Remaining Fund Balance							<u>\$0</u>	

CAPITAL PROJECTS FUND REVENUES

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
40-30-100 Impact Fees - Park Development	\$19,052	\$49,224	\$32,268	\$11,280	\$11,280	\$11,280	\$0
40-30-110 Impact Fees - Park Land	\$82,772	\$150,504	\$0	\$0	\$0	\$0	\$0
40-30-120 Impact Fees - Recreation	\$6,560	\$0	\$0	\$0	\$0	\$0	\$0
40-30-130 Impact Fees - Public Safety	\$8,912	\$20,239	\$7,922	\$5,320	\$5,320	\$5,320	\$0
40-30-140 Impact Fees - Streets	\$21,024	\$47,176	\$7,721	\$15,623	\$15,623	\$15,623	\$0
40-30-145 Commercial Street Improvement Fee	\$0	\$0	\$0	\$21,500	\$21,500	\$21,500	\$0
40-30-500 Mass Transit Sales Tax Revenues	\$0	\$0	\$4	\$0	\$10	\$0	(\$10)
40-30-550 CARE Sales Tax Revenues	\$0	\$0	\$0	\$0	\$40,000	\$40,000	\$0
40-30-600 Interest Income	\$18,671	\$9,048	\$9,628	\$15,000	\$15,000	\$15,000	\$0
40-30-700 Grant Income	\$0	\$11,536	\$0	\$5,000	\$5,000	\$5,000	\$0
40-99-105 Bond Financing Proceeds	\$0	\$0	\$0	\$0	\$0	\$1,020,000	\$1,020,000
40-30-801 Transfers in from General Fund	\$170,850	\$261,232	\$375,857	\$125,857	\$76,532	\$34,000	(\$42,532)
40-30-802 Transfers in from W&S Fund	\$75,850	\$89,732	\$78,856	\$78,856	\$76,532	\$0	(\$76,532)
	\$403,691	\$638,690	\$512,256	\$278,436	\$266,797	\$1,167,723	\$900,926

CAPITAL PROJECTS FUND EXPENDITURES

STREET PROJECTS		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
40-78-100	Mass Transit	\$0	\$0	\$4	\$0	\$10	\$0	(\$10)
40-78-731	Sidewalk Projects	\$20,364	\$0	\$0	\$0	\$15,000	\$0	(\$15,000)
40-78-732	Harvey Traffic Mitigation	\$0	\$0	\$0	\$300,000	\$50,000	\$0	(\$50,000)
40-78-733	Sign Projects	\$0	\$0	\$15,000	\$15,000	\$0	\$0	\$0
40-78-779	Street Lights	\$1,400	\$0	\$0	\$0	\$0	\$30,000	\$30,000
40-78-781	Harvey Blvd Widening	\$0	\$0	\$0	\$500,000	\$500,000	\$500,000	\$0
40-78-783	GIS - Streets	\$4,490	\$0	\$0	\$0	\$0	\$0	\$0
		\$26,254	\$0	\$15,004	\$815,000	\$565,010	\$530,000	(\$35,000)
PARK PROJECTS		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
40-80-802	Deerfield Park - Land Purchase	\$0	\$0	\$0	\$972,000	\$972,000	\$972,000	\$0
40-80-803	Deerfield Park - Development	\$0	\$0	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$0
40-80-816	Mesquite Soccer Park Restroom/Storage	\$2,500	\$76,856	\$0	\$0	\$0	\$0	\$0
40-80-817	Bayhill Trailhead Park	\$0	\$0	\$0	\$50,000	\$235,000	\$446,224	\$211,224
		\$2,500	\$76,856	\$0	\$2,522,000	\$2,707,000	\$2,918,224	\$211,224
MISCELLANEOUS PROJECTS		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
40-95-102	Miscellaneous	\$0	\$714	\$0	\$0	\$0	\$0	\$0
40-95-103	Cottonwood Electric, Gas, Excavation	\$0	\$18,782	\$15,877	\$0	\$0	\$0	\$0
40-95-115	Avanyu Projects	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0
40-95-125	Trench Box	\$0	\$11,904	\$0	\$0	\$0	\$0	\$0
40-95-XXX	Heritage Park Amphitheater Improvements	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
40-95-XXX	Fencing for Public Works Building	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000
40-95-XXX	Practice Range Fencing	\$0	\$0	\$0	\$0	\$0	\$37,825	\$37,825
40-95-135	Golf Maint. Equipment Facility & Site	\$0	\$0	\$2,900	\$200,000	\$200,000	\$200,000	\$0
40-95-150	Impact Fee Analysis	\$0	\$23,987	\$0	\$0	\$0	\$0	\$0
40-95-200	Community Recreation Center - Phase II	\$218,706	\$167,210	\$0	\$0	\$0	\$0	\$0
40-95-202	Community Rec Pergola	\$0	\$17,200	\$0	\$0	\$0	\$0	\$0
40-77-720	Public Works Building Basement	\$2,158	\$0	\$0	\$0	\$0	\$0	\$0
		\$220,864	\$319,798	\$18,777	\$200,000	\$200,000	\$312,825	\$112,825
DEBT SERVICE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
40-98-105	Interest Expense	\$86,663	\$83,963	\$81,063	\$81,063	\$78,063	\$0	(\$78,063)
40-98-200	2006 Excise Revenue Bond - PWB	\$65,000	\$70,000	\$75,000	\$75,000	\$75,000	\$0	(\$75,000)
40-98-795	Trustee Fees	\$1,580	\$1,500	\$1,650	\$1,650	\$1,650	\$0	(\$1,650)
		\$153,243	\$155,463	\$157,713	\$157,713	\$154,713	\$0	(\$154,713)
OTHER USES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
40-96-100	Transfer to the Gen Fund	\$0	\$0	\$0	\$0	\$6,000	\$6,000	\$0
40-97-100	Transfer to the Golf Fund	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0
40-96-115	Transfer to the Community Recreation Fund	\$2,069,358	\$0	\$0	\$0	\$0	\$0	\$0
		\$2,069,358	\$30,000	\$0	\$0	\$6,000	\$6,000	\$0
GRAND TOTALS		\$2,472,218	\$ 582,116	\$ 191,494	\$3,694,713	\$3,632,723	\$3,767,049	\$ 134,336
NET TOTALS		\$2,068,527	\$56,574	\$320,762	\$3,416,277	\$3,365,926	\$2,599,326	\$766,590

ESTIMATED FUND BALANCE

Beginning Fund Bal	FY 2017 BUDGET	\$2,700,000
Change in Restricted/Nonspendable Fund Bal		\$1,600,000
Net change of Unrestricted Fund Balance		\$1,000,000
Remaining Fund Balance--Restricted for Debt Service		\$100,000

MOTOR POOL REVENUES

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
60-30-100 Charges to General Fund	\$104,000	\$88,105	\$82,198	\$82,198	\$80,682	\$77,227	(\$3,455)
60-30-200 Charges to Water & Sewer Fund	\$43,000	\$37,045	\$68,376	\$68,376	\$65,782	\$62,656	(\$3,126)
60-30-300 Charges to Golf Fund	\$3,000	\$3,000	\$9,500	\$3,000	\$16,020	\$16,020	\$0
60-70-205 Gain on Sale of Assets	\$45,647	\$31,429	\$56,675	\$18,195	\$16,342	\$25,679	\$9,337
	\$195,647	\$159,579	\$216,749	\$171,769	\$178,826	\$181,582	\$2,756

MOTOR POOL EXPENDITURES

VEHICLE EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
60-40-100 Gas & Oil - Admin/Gen/Rec		\$8,051	\$7,407	\$6,098	\$8,000	\$8,100	\$8,100	\$0
60-40-200 Vehicle Maintenance - Admin/Gen/Rec		\$2,552	\$1,048	\$1,247	\$1,000	\$1,300	\$1,300	\$0
60-40-300 Insurance - Admin/Gen/Rec		\$806	\$1,359	\$1,457	\$1,500	\$1,600	\$1,600	\$0
60-40-400 Gas & Oil - Bldg/Zoning		\$656	\$739	\$382	\$1,500	\$1,250	\$1,250	\$0
60-40-500 Vehicle Maintenance - Bldg/Zoning		\$104	\$73	\$44	\$500	\$500	\$500	\$0
60-40-600 Insurance - Bldg/Zoning		\$269	\$453	\$486	\$900	\$900	\$900	\$0
60-40-700 Gas & Oil - PW		\$21,481	\$20,557	\$16,487	\$32,000	\$30,000	\$30,000	\$0
60-40-800 Vehicle Maintenance - PW		\$6,682	\$12,594	\$11,578	\$12,000	\$13,000	\$13,000	\$0
60-40-900 Insurance - PW		\$4,031	\$6,793	\$7,285	\$6,750	\$7,750	\$7,750	\$0
60-40-930 Gas & Oil - Golf		\$1,787	\$1,242	\$889	\$1,750	\$1,500	\$1,500	\$0
60-40-940 Vehicle Maintenance - Golf		\$1,835	\$152	\$613	\$750	\$1,000	\$1,000	\$0
60-40-950 Insurance - Golf		\$269	\$453	\$486	\$500	\$500	\$500	\$0
60-40-905 Contingency		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$48,522	\$52,868	\$47,052	\$67,150	\$67,400	\$67,400	\$0
EQUIPMENT EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
60-60-100 Capital Outlay		\$0	\$0	\$7,057	\$8,000	\$0	\$0	\$0
60-60-400 Rent Expense		\$17,219	\$15,167	\$20,182	\$22,000	\$22,000	\$22,000	\$0
60-70-200 Depreciation		\$79,777	\$74,242	\$80,924	\$74,618	\$89,426	\$92,182	\$2,756
		\$96,997	\$89,409	\$108,163	\$104,618	\$111,426	\$114,182	\$2,756
GRAND TOTAL		\$145,518	\$142,277	\$155,214	\$171,768	\$178,826	\$181,582	\$2,756
NET TOTALS		\$50,128	\$17,302	\$61,534	\$0	\$0	\$0	\$0

ESTIMATED NET POSITION

	FY 2017 BUDGET
Beginning Unrestricted Net Position	\$121,972
Change of Unrestricted Position	\$96,582
Remaining Unrestricted Net Position	\$218,554

CAPITAL OUTLAY

- 2017 Full-Size Half-ton Regular Cab
- 2017 Full-Size Half-ton Truck Crew Cab
- 2017 Full-Size Half-ton Truck Crew Cab

WATER, SEWER, & STORM DRAIN REVENUES

WATER REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
51-37-110	Water Fees - Residents	\$473,141	\$529,435	\$557,980	\$569,922	\$606,397	\$36,475
51-37-111	Water Fees - American Fork	\$1,135	\$6,475	\$606	\$10,000	\$10,000	\$0
51-37-112	Water Fees - Contractor	\$7,619	\$5,725	\$2,550	\$3,600	\$3,600	\$0
51-37-113	PI Fees - Usage	\$493,538	\$499,174	\$502,095	\$492,150	\$492,150	\$0
51-37-114	PI Fees - Base Rate	\$487,398	\$496,316	\$496,797	\$493,800	\$493,800	\$0
51-37-115	CUP	\$142,493	\$142,936	\$145,014	\$143,000	\$143,000	\$0
51-37-116	Water Fees from City departments	\$0	\$37,128	\$37,750	\$37,750	\$37,750	\$0
51-37-160	Water Lateral Inspections	\$1,500	\$2,850	\$1,275	\$1,600	\$1,600	\$0
51-37-190	Water Meters	\$13,586	\$21,850	\$9,775	\$5,175	\$5,175	\$0
51-37-350	Water Impact Fees	\$29,106	\$64,320	\$19,300	\$13,700	\$13,700	\$0
		\$1,649,515	\$1,806,209	\$1,773,143	\$1,770,697	\$1,807,172	\$36,475

STORM DRAIN REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
51-35-110	Storm Drain - Residents	\$229,607	\$245,241	\$264,755	\$277,354	\$295,382	\$18,028
		\$229,607	\$245,241	\$264,755	\$277,354	\$295,382	\$18,028

SEWER REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
51-38-110	Sewer Fees - Residents	\$929,748	\$986,275	\$996,340	\$1,037,065	\$1,094,104	\$57,039
51-38-111	Sewer Fees from City departments	\$0	\$1,674	\$1,750	\$1,750	\$1,750	\$0
51-38-115	Sewer Fees - Nonresidents	\$11,452	\$35,472	\$35,472	\$41,637	\$41,637	\$0
51-38-160	Sewer Lateral Inspections	\$1,500	\$2,925	\$1,275	\$1,100	\$1,100	\$0
51-38-660	Sewer Impact Fees - 80 Rod	\$368	\$460	\$0	\$0	\$0	\$0
51-38-665	Sewer Impact Fees	\$0	\$2,786	\$14,861	\$9,400	\$9,400	\$0
51-38-670	Sewer Impact Fees - S Aqueduct	\$7,032	\$17,580	\$0	\$0	\$0	\$0
51-38-680	Sewer Impact Fees -TSSD	\$0	\$0	\$39,688	\$0	\$0	\$0
		\$950,100	\$1,047,172	\$1,089,386	\$1,090,952	\$1,147,991	\$57,039

MISCELLANEOUS REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
51-39-200	Penalty Fees	\$51,029	\$51,110	\$48,585	\$51,000	\$51,000	\$0
51-39-410	Interest Income	\$9,600	\$7,461	\$9,351	\$8,000	\$8,000	\$0
51-39-600	Utility Setup Fees	\$11,505	\$12,750	\$13,900	\$12,000	\$12,000	\$0
51-39-900	Other Income	\$43	\$5	\$201	\$750	\$750	\$0
51-39-950	Contribution Income	\$7,600	\$0	\$0	\$5,000	\$5,000	\$0
		\$79,777	\$71,325	\$72,037	\$76,750	\$76,750	\$0

GRAND TOTALS		\$2,908,999	\$3,169,948	\$3,199,320	\$3,215,753	\$3,327,294	\$111,542
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WATER, SEWER, & STORM DRAIN EXPENDITURES

WATER EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
51-73-110	Salary & Wages (FT)	\$196,448	\$185,613	\$191,837	\$202,261	\$217,554	\$15,292
51-73-111	Overtime	\$904	\$445	\$506	\$3,290	\$3,674	\$384
51-73-120	Salary & Wages (PT)	\$8,091	\$9,274	\$7,399	\$4,242	\$3,636	(\$606)
51-73-150	Employee Benefits	\$107,872	\$105,635	\$107,017	\$122,535	\$145,736	\$23,201
51-73-160	GASB 68 Pension Expense	\$0	\$0	\$13,092	\$0	\$0	\$0
51-73-200	Water Supplies	\$3,020	\$398	\$1,008	\$3,500	\$3,500	\$0
51-73-210	Dues & Subscriptions	\$1,450	\$1,550	\$1,500	\$2,000	\$2,000	\$0
51-73-211	Education & Training	\$2,727	\$3,054	\$1,842	\$6,000	\$6,000	\$0
51-73-240	Computer Expenses	\$1,548	\$1,681	\$3,000	\$3,000	\$3,000	\$0
51-73-260	Office Equipment	\$513	\$0	\$766	\$1,000	\$1,000	\$0
51-73-265	Tools & Equipment	\$11,964	\$4,240	\$12,947	\$13,500	\$13,500	\$0
51-73-275	Motor Pool Charges	\$0	\$0	\$68,376	\$65,782	\$62,656	(\$3,126)
51-73-280	Utilities	\$316,679	\$317,810	\$293,905	\$320,000	\$320,000	\$0
51-73-282	Blue Stakes	\$568	\$745	\$689	\$1,000	\$1,000	\$0
51-73-290	Communications/Telephone	\$2,319	\$2,104	\$1,846	\$2,000	\$2,000	\$0
51-73-310	Engineering Services	\$0	\$0	\$0	\$1,000	\$1,000	\$0
51-73-330	Professional/Technical	\$6,613	\$22,119	\$66,075	\$48,850	\$48,850	\$0
51-73-360	Meter Installation & Maintenance	\$34,845	\$36,824	\$59,140	\$42,000	\$42,000	\$0
51-73-470	Water Purchases - AF	\$1,380	\$0	\$64,680	\$0	\$0	\$0
51-73-471	Water Purchases - PG	\$17,723	\$17,723	\$18,004	\$18,500	\$18,500	\$0
51-73-472	Water Testing	\$3,907	\$2,125	\$4,753	\$6,500	\$6,500	\$0
51-73-510	Insurance	\$5,648	\$10,082	\$13,334	\$15,770	\$15,770	\$0
51-73-751	Water Construction Projects/Repair	\$18,018	\$32,059	\$24,938	\$45,000	\$45,000	\$0
51-73-800	Supplementary Water	\$109,396	\$118,292	\$119,665	\$132,000	\$132,000	\$0
51-73-801	PI Expenses	\$16,561	\$14,846	\$29,467	\$45,200	\$45,200	\$0
51-73-900	Credit Card Fees	\$14,447	\$17,458	\$18,762	\$19,000	\$19,000	\$0
51-73-950	Trustee Fees	\$5,200	\$4,900	\$4,950	\$6,600	\$6,600	\$0
51-73-955	Bond Interest	\$309,397	\$285,185	\$193,743	\$193,347	\$175,951	(\$17,395)
51-73-960	Depreciation - Water	\$406,224	\$408,661	\$410,024	\$415,000	\$420,000	\$5,000
51-73-965	Deferred Amortization Costs	\$7,710	\$1,382	\$25,616	\$47,527	\$29,782	(\$17,745)
51-73-975	Bad Debt	\$18,290	\$4,215	\$1,396	\$10,000	\$10,000	\$0
51-73-980	Resident Claims	\$0	\$5,863	\$29	\$0	\$0	\$0
		\$1,629,463	\$1,614,282	\$1,734,119	\$1,796,403	\$1,801,409	\$5,005
STORM DRAIN EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
51-72-110	Salary & Wages (FT)	\$112,156	\$115,758	\$114,589	\$144,702	\$155,162	\$10,460
51-72-111	Overtime	\$726	\$286	\$329	\$2,407	\$2,674	\$267
51-72-120	Salary & Wages (PT)	\$5,499	\$5,923	\$4,614	\$4,242	\$3,636	(\$606)
51-72-150	Employee Benefits	\$67,782	\$68,112	\$65,583	\$87,699	\$103,914	\$16,215
51-72-160	GASB 68 Pension Expense	\$0	\$0	\$7,838	\$0	\$0	\$0
51-72-200	Storm Drain Supplies	\$209	\$303	\$1,495	\$3,000	\$3,000	\$0
51-72-210	Dues & Subscriptions	\$1,560	\$1,860	\$1,864	\$2,000	\$2,000	\$0
51-72-211	Education & Training	\$163	\$98	\$42	\$750	\$750	\$0
51-72-240	Computer Expenses	\$739	\$905	\$1,200	\$1,200	\$1,200	\$0
51-72-265	Tools & Equipment	\$410	\$1,051	\$1,032	\$3,000	\$3,000	\$0
51-72-290	Communications/Telephone	\$1,606	\$1,415	\$1,194	\$1,500	\$1,500	\$0
51-72-330	Professional/Technical	\$2,140	\$1,120	\$1,129	\$1,550	\$1,550	\$0
51-72-470	Testing	\$0	\$0	\$0	\$200	\$200	\$0
51-72-510	Insurance	\$2,260	\$4,040	\$5,335	\$6,310	\$6,310	\$0
51-72-751	Storm Drain Maintenance	\$15,009	\$66,145	\$68,103	\$85,500	\$85,500	\$0
51-72-960	Depreciation - Storm Drain	\$62,786	\$62,786	\$63,142	\$68,000	\$68,000	\$0
51-72-975	Bad Debt	\$1,384	\$614	\$215	\$750	\$750	\$0
		\$274,429	\$330,417	\$322,027	\$412,810	\$439,146	\$26,336
SEWER EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
51-74-110	Salary & Wages (FT)	\$140,940	\$132,834	\$137,001	\$144,702	\$155,162	\$10,460
51-74-111	Overtime	\$761	\$299	\$344	\$2,407	\$2,674	\$267
51-74-120	Salary & Wages (PT)	\$6,109	\$6,553	\$5,436	\$4,242	\$3,636	(\$606)
51-74-150	Employee Benefits	\$77,318	\$74,916	\$76,376	\$87,699	\$103,914	\$16,215
51-74-160	GASB 68 Pension Expense	\$0	\$0	\$9,360	\$0	\$0	\$0
51-74-200	Sewer Supplies	\$527	\$55	\$124	\$1,000	\$1,000	\$0
51-74-211	Education & Training	\$120	\$0	\$630	\$1,050	\$1,050	\$0
51-74-240	Computer Expenses	\$849	\$1,325	\$1,800	\$1,800	\$1,800	\$0
51-74-265	Tools & Equipment	\$246	\$959	\$691	\$1,000	\$1,000	\$0
51-74-280	Utilities	\$270	\$131	\$132	\$200	\$200	\$0
51-74-281	Postage	\$460	\$940	\$1,485	\$1,500	\$1,500	\$0

51-74-290	Communications/Telephone	\$1,653	\$1,542	\$1,322	\$1,500	\$1,500	\$0
51-74-310	Engineering Services	\$0	\$0	\$0	\$1,000	\$1,000	\$0
51-74-330	Professional/Technical	\$1,674	\$17,662	\$1,693	\$2,500	\$2,500	\$0
51-74-470	TSSD Billing	\$483,998	\$468,056	\$534,038	\$600,000	\$600,000	\$0
51-74-471	TSSD Impact Fees	\$0	\$0	\$39,688	\$0	\$0	\$0
51-74-472	Sewer Television Expenses	\$0	\$0	\$0	\$2,000	\$2,000	\$0
51-74-473	Sewer Fee - AF	\$1,439	\$0	\$0	\$1,000	\$1,000	\$0
51-74-510	Insurance	\$3,403	\$6,082	\$8,033	\$9,500	\$9,500	\$0
51-74-751	Sewer Maintenance	\$16,244	\$1,385	\$802	\$3,000	\$3,000	\$0
51-74-752	Sewer Construction Projects	\$398	\$0	\$8,100	\$1,000	\$1,000	\$0
51-74-960	Depreciation - Sewer	\$136,509	\$136,509	\$136,509	\$145,000	\$145,000	\$0
51-74-975	Bad Debt	\$5,603	\$2,471	\$806	\$3,000	\$3,000	\$0
		\$878,521	\$851,722	\$945,652	\$1,015,100	\$1,041,436	\$26,336

NON-OPERATING EXPENDITURES		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	CHANGE
51-75-815	Transfer to General Fund	\$0	\$8,280	\$8,500	\$8,500	\$8,500	\$0
51-75-820	Transfer to Capital Projects	\$75,850	\$89,732	\$78,856	\$76,532	\$0	(\$76,532)
51-75-900	Transfer to Excise Tax Debt Service	\$0	\$0	\$0	\$0	\$78,113	\$78,113
51-75-910	Transfer to Golf Fund	\$0	\$30,521	\$31,000	\$31,000	\$31,000	\$0
51-75-911	Transfer to Motor Pool Fund	\$43,000	\$37,045	\$0	\$0	\$0	\$0
		\$118,850	\$165,579	\$118,356	\$116,032	\$117,613	\$1,581

GRAND TOTALS **\$2,901,263** **\$2,961,999** **\$3,120,154** **\$3,340,345** **\$3,399,603** **\$59,257**

NET TOTALS **\$7,736** **\$207,948** **\$79,166** **\$124,592** **\$72,308** **\$52,284**

Water, Sewer, & Storm Drain Fund Cash Flow Analysis

TOTAL BUDGETED LOSS		(\$72,308)
Less Debt Service		
2007 Well Bond Principal		(\$99,000)
2009 PI2 Bond Principal		(\$61,000)
2014 PI Bond Principal		(\$252,000)
Includes \$21K ex		
Less Capital Projects		
Water Stock		(\$5,000)
4600 Sewer Line Upgrade		(\$500,000)
Maintenance Building site work		(\$100,000)
Plus Non-Cash Items		
Depreciation - Storm Drain		\$68,000
Depreciation - Water		\$420,000
Depreciation - Sewer		\$145,000
Amortization - Bond Costs		\$29,782
Accrued Interest Adjustment		(\$4,000)
TOTAL CASH INFLOW		(\$430,526)

ESTIMATED NET POSITION	FY 2017 BUDGET
Beginning Unrestricted Net Position	\$2,179,267
Change of Unrestricted Position	\$450,000
Remaining Unrestricted Net Position	\$1,729,267

TECHNICAL MEMORANDUM

TO: Cedar Hills City
COPIES: File
FROM: Keith Larson
DATE: January 20, 2016
SUBJECT: 2016 Utility Rate Review
JOB NO.: 127-15-02

INTRODUCTION

The City of Cedar Hills (City) has retained Bowen Collins & Associates (BC&A) to perform an update to the Utility Rate Study that was completed in 2012 for the City's water, pressurized irrigation, sewer, and storm drain utilities. The objective of the rate study update is to update the City's existing rate models that were developed in 2012 to reflect historic data gathered over the past four years. This will then allow recommended utility rates to be calculated in accordance with accepted industry standards. Prior to performing any detailed calculation of rates, the City requested a cursory review of the overall status of each utility fund. The purpose of this memorandum is to summarize the results of this review.

UTILITY FUND STATUS

Historic and projected expenditures for the City utility funds are shown in Figures 1 through 3 as follows:

- Figure 1 – Sewer
- Figure 2 – Storm Drain
- Figure 3 – Water, Alternative 1 – Current Status

Tables containing the values used to generate these figures are contained in Appendix A. It will be noted that the figure for water includes both culinary water and pressure irrigation, consistent with the City's current budgeting practice. It will also be noted that the figure for water is labeled "Alternative 1 – Current Status". This represents conditions in the water system as they exist today. Additional alternatives for the water system will be discussed later in this memorandum.

Included in the figures are projected expenditures and revenues for each of the utilities.

Expenditures

Future expenditures are shown as stacked bars in the figures. Expenditures can be grouped into three categories:

- **Operation and Maintenance Expenditures** – These are the annual costs of running the system. They include items such as salary and benefit costs for City staff, equipment and supplies, power costs, and all other costs associated with doing business throughout the year.

Operation and maintenance (O&M) costs are relatively constant from year to year and tend to follow the rate of inflation. Some of the largest O&M costs are utility costs, supplementary water purchase costs for the secondary irrigation system, and sewage treatment costs from the Timpanogos Special Services District (TSSD).

- **Debt Service Expenditures** – These are the costs paid toward bonds taken out by the City in previous years. These costs are easily predictable because they are tied to set payment schedules for each bond. The City issued two bonds to fund the recently implemented pressurized irrigation system. These PI bonds constitute the largest debt service expenditures for the City.
- **Capital Improvement Expenditures** – These are costs for constructing new facilities within the City. This can include completely new facilities or replacement of existing facilities. Capital improvement expenditures are usually the most volatile of expenditure categories. Because O&M and debt service costs are basically fixed, budgets are usually balanced by increasing or decreasing capital improvement expenditures as necessary. While some fluctuation in the funding of capital improvements is acceptable from year to year, the overall health of each utility will depend on adequately funding this portion of the budget over the long term.

Revenues

In addition to historic and projected expenditures, each figure also includes information regarding revenue associated with each utility. Three different types of revenue information are provided:

1. **Projected revenue based on recommendations contained in the 2012 Utility Rate Study** – In the 2012 Utility Rate Study, BC&A identified recommended rate increases for each of the City’s utilities. Recommended increases by utility are as summarized in Table 1.

Table 1
Recommended Annual Rate Increases from the 2012 Utility Rate Study

Year	Culinary Water Percent Increase	Sewer Percent Increase	Storm Drain Percent Increase	Total Utility Increase
2013	6.4%	5.5%	6.5%	3.7%
2014	6.4%	5.5%	6.5%	3.7%
2015	6.4%	5.5%	6.5%	3.8%
2016	6.4%	5.5%	6.5%	3.9%
2017	6.4%	5.5%	6.5%	4.0%
2018	6.4%	5.5%	6.5%	4.1%
2019	6.4%	5.5%	6.5%	4.1%
2020	6.4%	5.5%	6.5%	4.2%
2021	6.4%	5.5%	6.5%	4.3%
2022	6.4%	5.5%	6.5%	4.3%

*Note: No increase recommended for pressurized irrigation

Each figure includes an estimate of projected revenue based on the recommendations above. Because this analysis has been extended to 2025, it has been assumed that increases in 2023, 2024, and 2025 will continue at the same rates recommended for 2022 (6.4%, 5.5%, and

6.5% for water, sewer, and storm, respectively, with no increase for pressure irrigation). It should be noted that these rate increases do not necessarily represent BC&A's current recommendation for future rate increases. They only represent the 2012 recommendation as a starting point for discussion purposes.

2. **Actual income based on historical records** – For the years 2012 through 2015, actual income as recorded in the City's past financial statements has been shown. This has been done as a check of the accuracy of the 2012 rate models. In general, it appears that the 2012 rate models are accurately projecting revenues. Storm drain projections are almost exactly equal to actual income values. Water and sewer projections are also quite close to actual income values in most years. In 2015, actual income appears to be slightly greater than projected revenues for both water and sewer. This appears to be the result of slightly higher than average water use during the winter months.
3. **Recommended level of funding based on long-term system needs** – As with most things, each component of a water, sewer, and storm drain system has a finite service life. As such, it is necessary to continually budget money for the rehabilitation or replacement of these system components. If adequate funds are not set aside for regular system renewal, the system will fall into disrepair and be incapable of providing the level of service customers in the City expect. To maintain the utility in good operating condition, it is recommended that the City's annual investment into the system (including debt service costs and capital improvements) be approximately equal to the replacement value of the system divided by its estimated service life¹. Based on this approach, a recommended system investment budget was calculated for each utility and was added to the City's projected O&M costs to estimate a recommended long-term level of funding based on system needs. As can be seen in the figures, the City's historic level of investment in its utilities is about right for water, but falls significantly short of recommended levels for storm drain and sewer. Increases as identified in the 2012 Utility Rate Study were designed to keep water investment at a healthy level while closing the gap in storm drain and sewer.

Changes from 2012

Each of the figures presented have been updated from the information contained in the 2012 Utility Rate Study to reflect new information received over the last several years. Significant changes from the previous report include the following:

- **New Jet/Vac Truck** – City operations personnel have identified the need for a new jet/vac truck in the next few years. A new truck has been budgeted for FYE 2018 with costs assigned 40%, 40%, and 20% to storm drain, sewer, and water respectively.
- **Project Timing** – Several changes have been made to projects in the capital facilities plan based on new information collected by City personnel. This includes:
 - Old Town Retention Project delayed from FYE 2016 to FYE 2020.
 - Storm Drain Maintenance Building accelerated from outside the planning window to FYE 2016
 - Canyon Road Sewer delayed from FYE 2014 to FYE 2021
 - 4000 West Sewer delayed from FYE 2016 to FYE 2020
 - 4600 West Sewer delayed from FYE 2018 to FYE 2020

¹ For additional discussion of system investment, see the 2012 Utility Rate Study.

- Irrigation Pumps at Pond 10 and 12 accelerated from outside the planning window to FYE 2019
- Migratory Meter Read Project delayed from FYE 2016 to FYE 2017
- Harvey Well Replacement accelerated from outside the planning window to FYE 2025
- **Misc. Maintenance Budget Modifications** – A few other minor modifications were made to maintenance budgets to reflect actual recent expenditures.

CONCLUSIONS AND RECOMMENDATIONS – SEWER AND STORM DRAIN

Several conclusions can be made from Figures 1 and 2:

- Even with the increases recommended in the 2012 Utility Rate Study, storm drain revenues will fall short of projected expenditures for the next several years. Fortunately, the shortfall is modest in most years and can likely be covered from the City's existing reserve fund. Surplus funds in later years can then be used to replenish the reserve fund.
- With the increases recommended in the 2012 Utility Rate Study, sewer revenues will be more than projected expenditures over the next several years. However, surplus revenue in these years will be needed to cover deficits projected for FYE 2020 through 2022.
- Both storm drain and sewer revenues are appreciably below recommended long-term funding levels.
- With the increases recommended in the 2012 Utility Rate Study, sewer revenues will nearly reach recommended long-term funding levels by the end of the 10-year planning window. Storm drain revenues will actually slightly exceed the long-term funding levels at the end of the 10-year planning window.

Based on these observations, it is recommended that the City continue to gradually increase storm and sewer rates as summarized in Table 2. This schedule basically follows the plan originally identified in the 2012 study, with a small modification to the storm drain numbers in later years.

Table 1
Recommended Rate Increases –Sewer and Storm Drain

Year	Sewer Percent Increase	Storm Drain Percent Increase
2017	5.5%	6.5%
2018	5.5%	6.5%
2019	5.5%	6.5%
2020	5.5%	6.5%
2021	5.5%	6.5%
2022	5.5%	6.0%
2023	5.5%	6.0%
2024	5.5%	6.0%
2025	5.5%	6.0%

CONCLUSIONS AND RECOMMENDATIONS – WATER

Several conclusions can be made from Figure 3:

- With the increases recommended in the 2012 Utility Rate Study, water revenues will closely follow the recommended level of long-term funding throughout the 10-year planning window.
- Expected revenues in the water system will be both above and below projected expenditures. Over the length of the full planning window, however, revenue and expenditures are expected to be about equal.

Based on these observations, it appears that the City can stick with the 2012 Utility Rate Study recommendations and meet its financial needs. Before making this decision, however, it is important to consider a few other issues regarding water system reliability.

As has been identified in previous analyses, the City's secondary water system is vulnerable to disruption during periods of peak demand. Despite the City's best efforts to educate and encourage its residents regarding the prudent use of irrigation water, summertime water use is still significantly higher than required to meet the actual water needs of landscape in the City. The result of this high water use is a secondary system that is running at the very edge of its limits. While City staff have been able to successfully manage these demands for the past several years, running the system at the edge of capacity has several negative effects:

- **Decreased System Performance** – For the most part, the City has been able to deliver secondary water over the last several years at adequate pressures to meet customer needs. However, many pipelines are already operating at velocities above recommended levels. Even though future growth in the City is modest, any growth in the system has the potential to result in low pressure problems in some parts of the City's system.
- **Increased System Wear** – Another negative effect of operating the system at the edge of its capacity is increased system wear. Wear on pump bearings is proportional to the square of pump speed. This means doubling the pump speed results in four times the wear on the pump bearings. Operating at higher velocities can also erode pipeline linings and weaken pipe walls. Use of this system in this manner is analogous to operating a vehicle at maximum speed. Although it may be able to withstand the higher speed for a period of time, operation at the edge of capacity will result in more frequent and costly system maintenance.
- **Potential Source Failure** – The City has successfully met demands for the past several years through heavy use of its Cottonwood Well. This is a dual purpose well that can provide water to both the City's culinary and secondary systems. If this well were to fail during the peak summer months (or if the City's other major culinary source, the Harvey Well, were to fail), the City would be faced with a major supply shortage. While some well failure issues can be resolved in a short period of time, other major failures could take weeks or months to resolve. During this period, the City would be able to meet culinary demands, but would face severe secondary water restrictions. It is expected that widespread damage to existing landscapes could result from such an event.

With these issues in mind, BC&A considered two additional alternatives for funding of the water system.

Alternative 2, New Secondary Meters

The most straight forward way to avoid operating the system at the edge of capacity is to decrease system demand. This was the topic of a previous memorandum prepared by BC&A dated May 8, 2015. In that memo, BC&A looked at a number of alternatives for funding construction of pressure irrigation meters and potential cost savings associated with construction of the meters. Major highlights from the memo are as follows:

- The estimated cost of installing meters is \$1.5 million.
- The most cost effective method for funding installation of these meters would be to use available reserves on hand (approximately \$900,000) and then bond for the remaining amount in a 5-year bond.
- Installation of secondary water meters is expected to reduce system demands by at least 33%. This becomes saved water that can be made available and used for other purposes.
- Reduced demand is expected to have significant cost savings for the City. Expected savings include \$70,000/year in power costs and \$45,000/year in pump and equipment replacement costs.

Funding of the water system under this alternative is shown in Figure 4. Based on the figure, it appears that this alternative can be accomplished using the same rate increases identified for Alternative 1 (Current Status) for the next five years. After the bond on the meters is paid off, the City would be able to reduce its secondary rates by 8% in association with the costs savings associated with the reduced demand.

Alternative 3, New Secondary Facilities

The other obvious approach to avoid operating the system at the edge of capacity is to build additional redundancy and capacity into the existing system. Under this alternative, demands would not be decreased through the use of meters but new facilities would be constructed to meet the existing level of demand. The goal of these improvements would be to provide approximately the same level of system performance and reliability as would be obtained in Alternative 2. Required improvements associated with this alternative would include:

- Installation of an additional redundant well at a cost of \$1.5 million.
- Replacement of undersized pipelines and pump stations in the system at a total cost of \$2,000,000. This includes replacement of about 3 miles of pipeline at various locations throughout the City.

Funding of the water system under this alternative is shown in Figure 5. Based on the figure, it is clear that some additional rate increases will be required to accomplish the desired improvements. Even with bonding and pulling from available cash reserves, this alternative would require an immediate increase in secondary rates of 8% and another increase of 5.8% the following year. These increases would need to remain in place moving forward.

Summary of Recommended Water Increases

Based on the analysis above, recommended increases for water system rates are as follows.

Table 2
Recommended Rate Increases – Water and Pressure Irrigation

Year	Water Percent Increase (All Alts.)	PI Percent Increase (Alt. 1)	PI Percent Increase (Alt. 2)	PI Percent Increase (Alt. 3)
2017	6.4%	0%	0%	8.0%
2018	6.4%	0%	0%	5.8%
2019	6.4%	0%	0%	0%
2020	6.4%	0%	0%	0%
2021	6.4%	0%	-8.0%	0%
2022	6.4%	0%	0%	0%
2023	6.4%	0%	0%	0%
2024	6.4%	0%	0%	0%
2025	6.4%	0%	0%	0%

FINAL RECOMMENDATIONS

Based on this analysis, BC&A would offer the following final recommendations:

- Continue to gradually increase sewer and storm drain rates as identified in the 2012 Rate Study and as summarized in Table 1.
- Independent of the City’s decision of pressure irrigation alternatives, it is recommended that the City continue to gradually increase culinary water rates as identified in the 2012 Rate Study and as summarized in Table 2.
- Because of the consequences associated with a possible system failure during the summer months, BC&A would not recommend Alternative 1. It is strongly recommended that the City pursue one of the other two alternatives to increase system performance and reliability.
- From a cost perspective, Alternative 2 – New Secondary Meters is the most cost effective approach. At the end of the 10-year planning window, it will cost the City approximately \$230,000 less per year than Alternative 3. This equates to a savings of approximately \$87/year for the average customer.
- Another advantage of Alternative 2 is that it provides for the most efficient use of the City’s water resources. While the City has adequate water to meet projected needs, unforeseen issues could affect its supply in the future (groundwater contamination, increased drought, etc.). Reducing demand will allow for the most flexible use of the City’s water into the future.
- Alternative 2 may also have an advantage in terms of potential future regulatory requirements. A recent report released by the State of Utah’s Auditor General regarding Utah’s water needs recommends that the State Legislature consider requiring metering of secondary water as a policy that will encourage efficient water use. Many states in the region already have this requirement. Although text of the bill is not yet available for review, there are reports that a bill regarding metering of water use will actually be discussed in this year’s legislative session.
- Although it has the disadvantages highlighted above, Alternative 3 is a feasible alternative for meeting the future secondary water needs of the City’s customers and could be selected if the

City does not wish to meter its secondary system (and assuming metering does not become a legal requirement).

- Whichever alternative it decides to pursue, it is recommended that the City proceed with one of these alternatives as soon as possible to minimize its exposure to the consequences of potential system failure under current conditions.

Figure 1
10-Year Revenue and Expenditures - Sewer

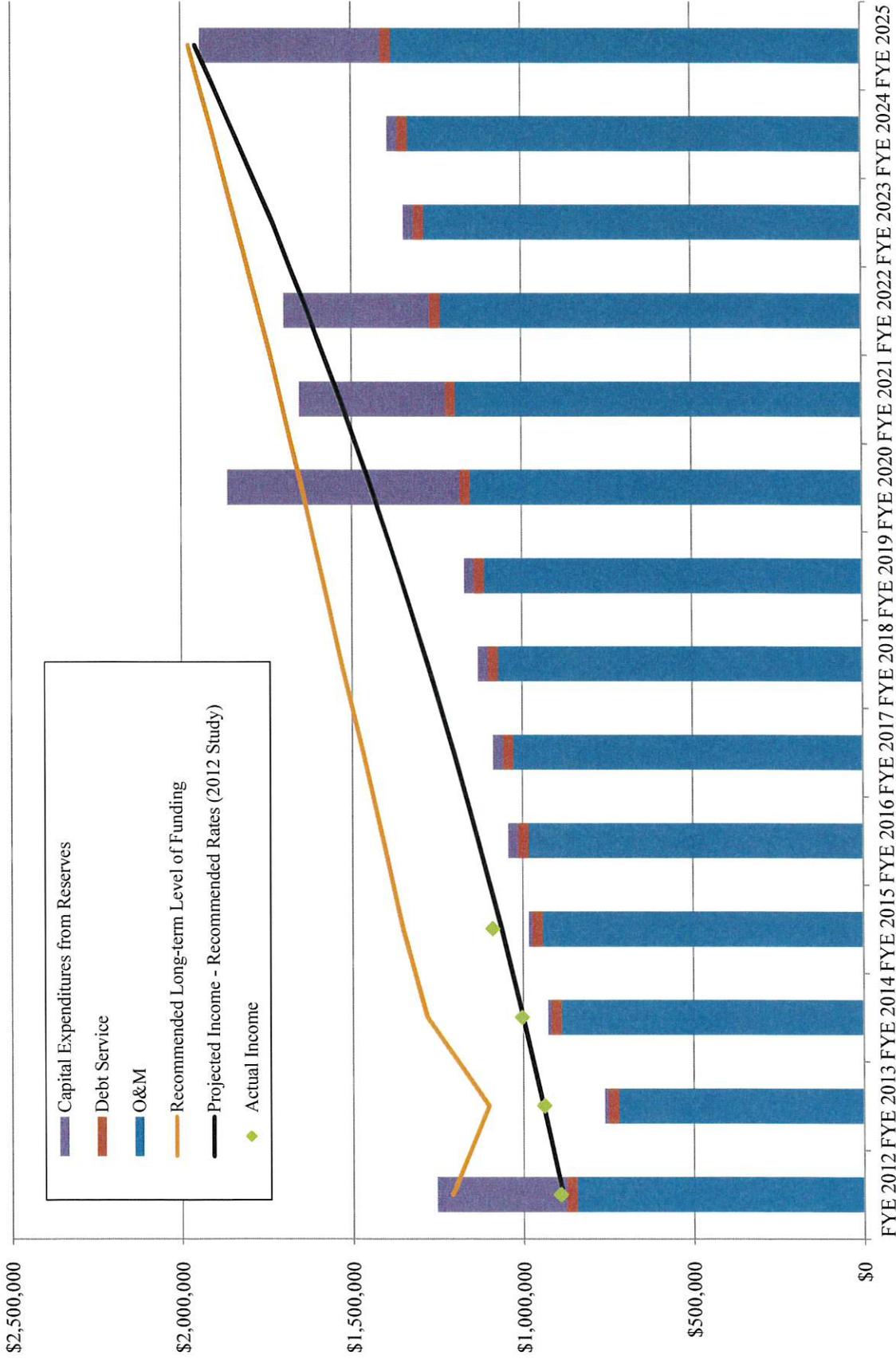


Figure 2
10-Year Revenue and Expenditures - Storm Drain

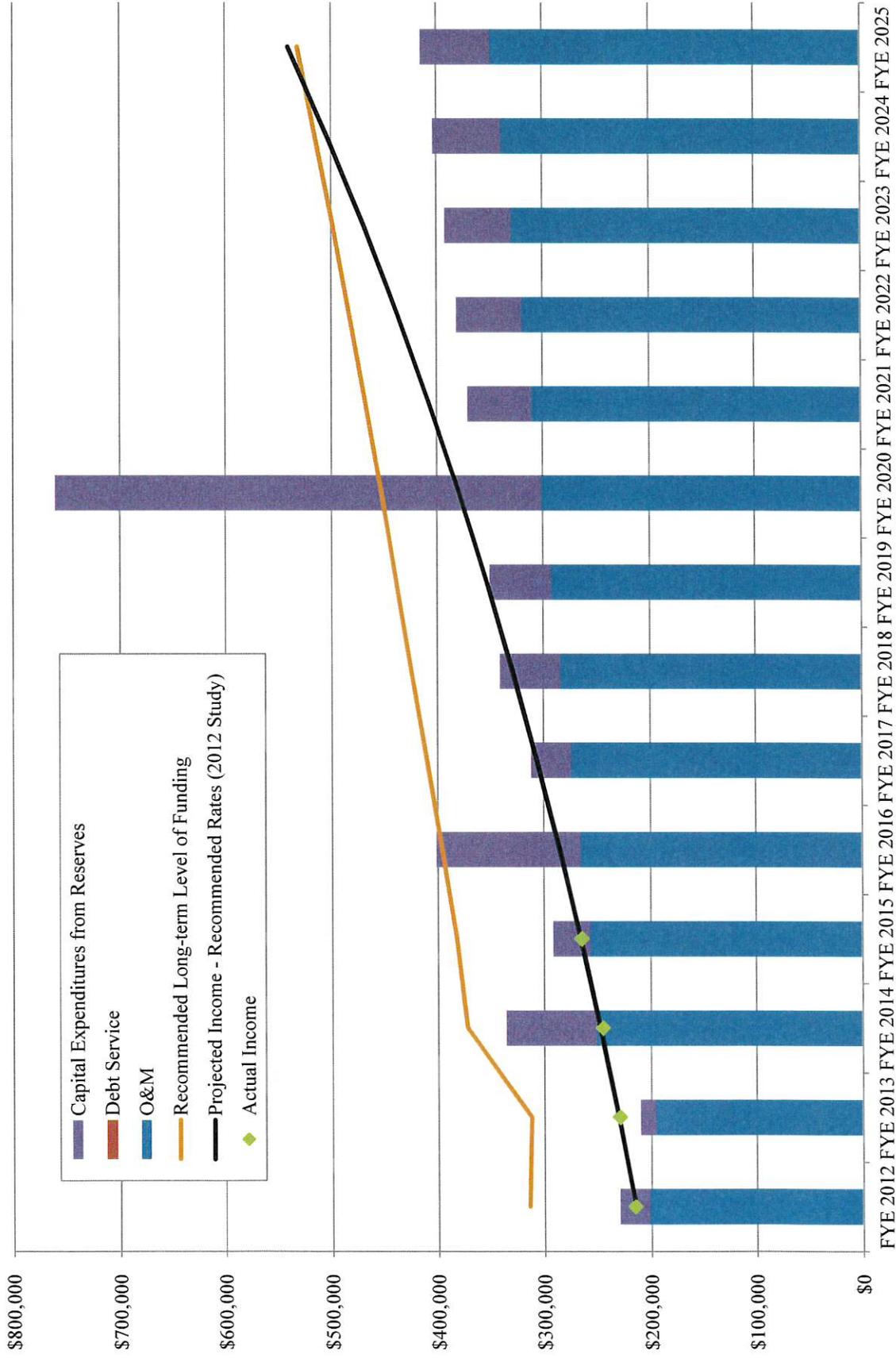


Figure 3
10-Year Revenue and Expenditures - Water & Pressurized Irrigation, Alternative 1:
Current Status

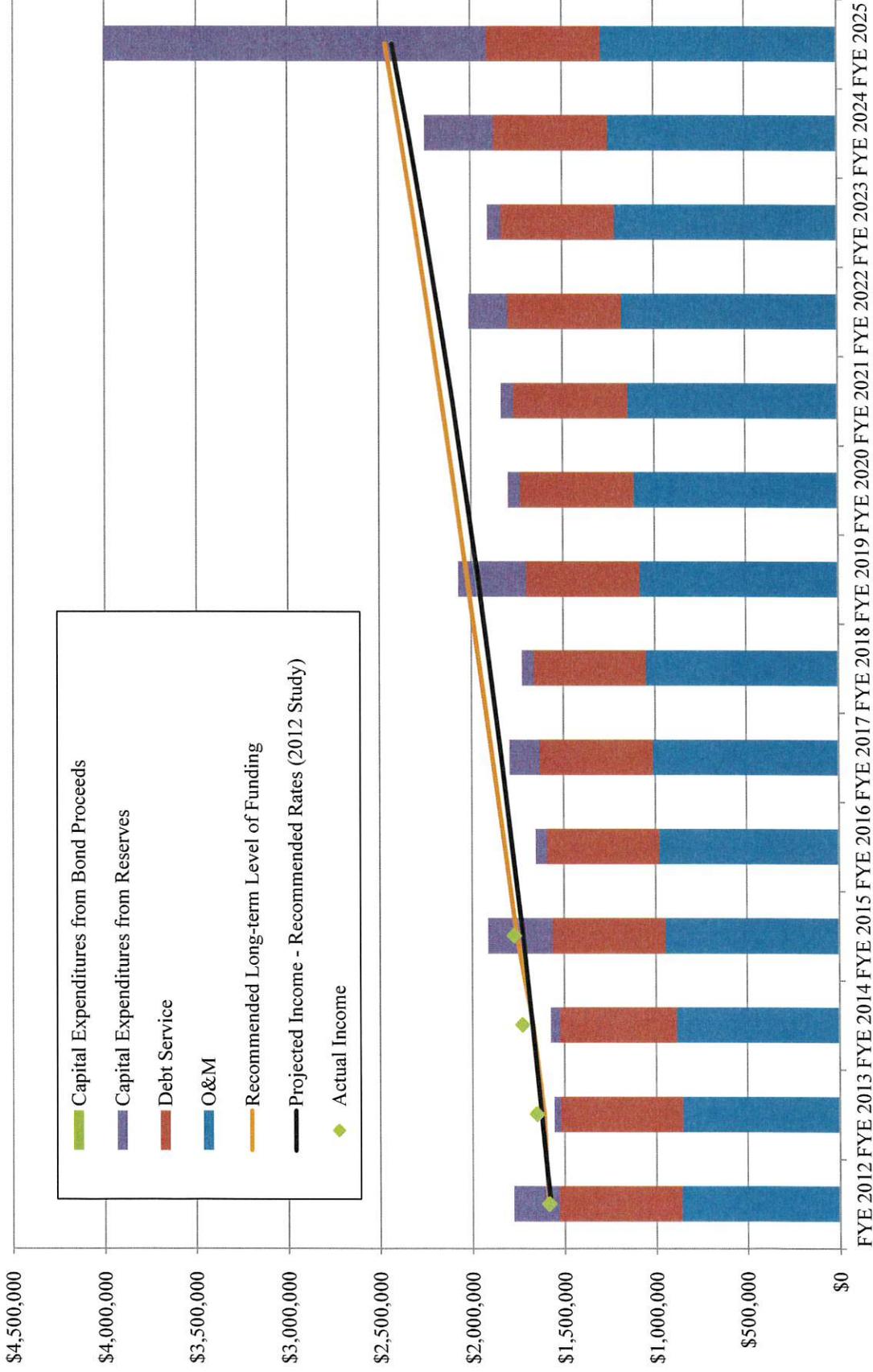


Figure 4
10-Year Revenue and Expenditures - Water & Pressurized Irrigation, Alternative 2:
New Secondary Meters

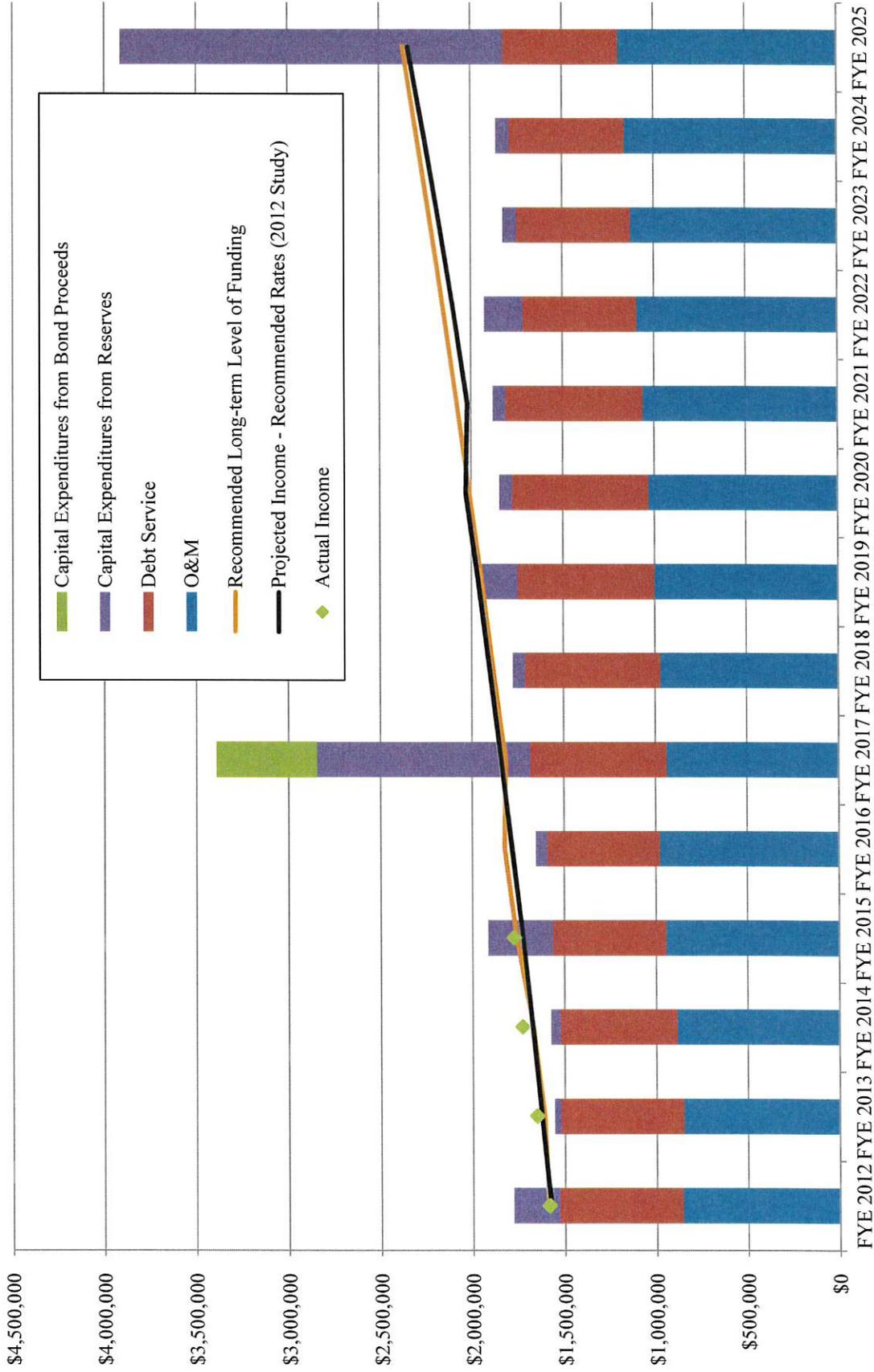
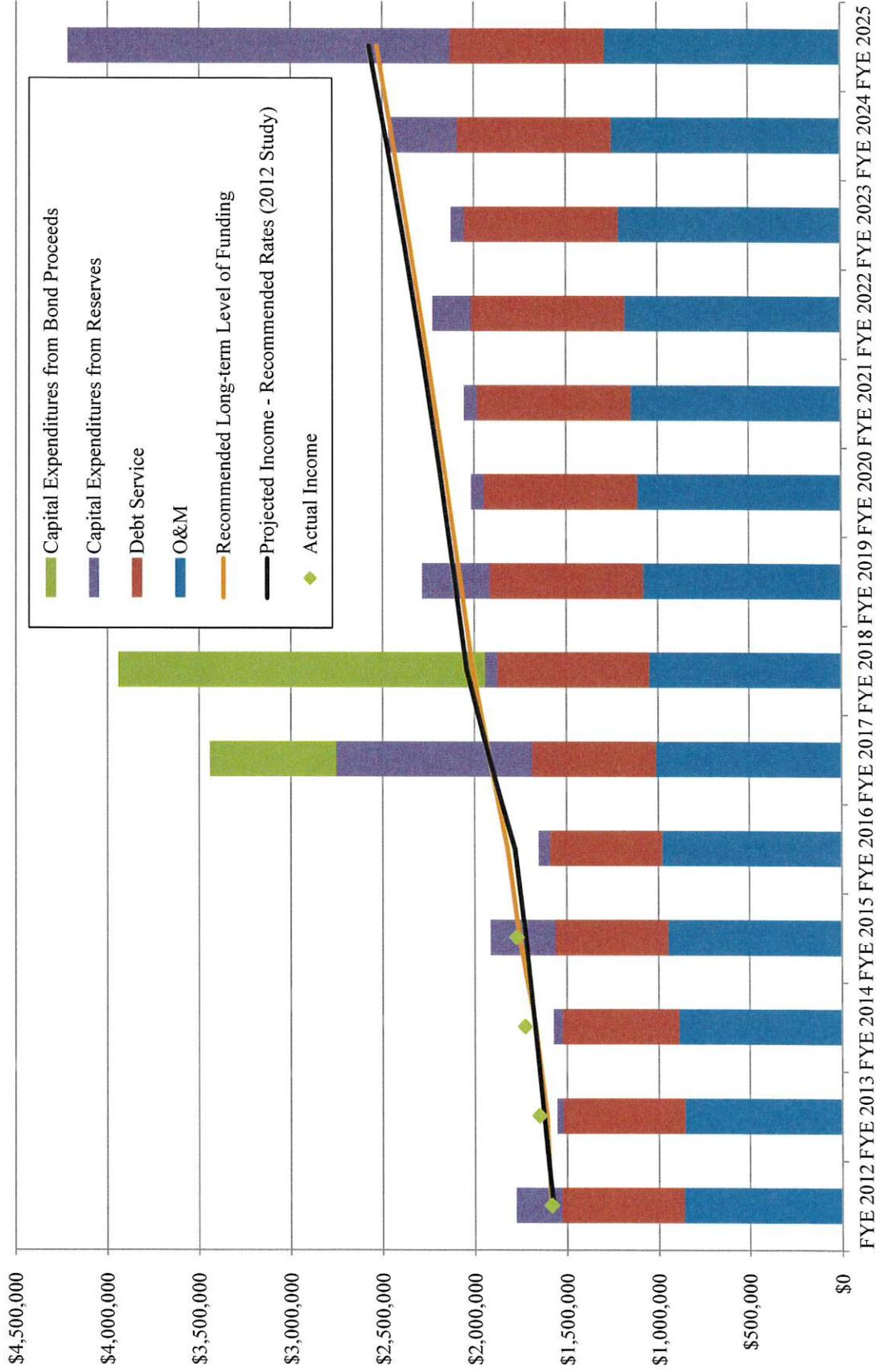


Figure 5
10-Year Revenue and Expenditures - Water & Pressurized Irrigation, Alternative 3:
New Secondary Facilities



RESOLUTION NO. _____

A RESOLUTION ADOPTING THE 2016-2017 FISCAL YEAR BUDGET FOR THE CITY OF CEDAR HILLS, UTAH.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH:

Pursuant to §10-6-118, Utah Code, the 2016-2017 Fiscal Year Budget for the General Fund, Golf Fund, Capital Projects Fund, Sewer/Water/Storm Drain Fund, Motor Pool Fund, and Community Recreation Fund for the City of Cedar Hills, Utah, is hereby adopted. A copy of said budget is attached hereto (Attachment A), and by this reference made part of this Resolution.

PASSED THIS 21TH DAY OF JUNE, 2016.

APPROVED:

Gary R. Gygi, Mayor

ATTEST:

Colleen A. Mulvey, City Recorder



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	David Bunker, City Manager
DATE:	6/21/2016

City Council Agenda Item

SUBJECT:	Review/Action on FY 2015-2016 Budget Amendments
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	Charl Louw, Finance Director

BACKGROUND AND FINDINGS:

The City is required to keep expenditures within budget. As the Council is aware, accurately forecasting all the expenditures and needs of the community is difficult; therefore, budget amendments may be necessary to comply with State requirements.

PREVIOUS LEGISLATIVE ACTION:**FISCAL IMPACT:**

Based on the current trends 10-31-300 Sales & use tax revenues are estimated to be \$100,000 higher, and 10-31-500 Telecom Taxes are estimated at \$13,000 lower. The Sales & use taxes original revenue budget was based on a three-year average, because this revenue stream is very susceptible to decreases during downturns in the economy with our city's population growth stagnant.

Budgets for 10-32-200 Building permits increased \$45,000, 10-32-210 Plan check fees increased \$30,000 and 10-60-215 Contract labor increased \$25,000 related to the surge in solar installations. When state solar incentives expire in December 2016, the related building activity is expected to slow down.

10-35-100 Family Festival income increased \$12,000 from ticket sales and donations. 10-65-600 Family Festival related expenses increased \$9,000.

The following recreation and event budgeted revenues 10-35-110 Recreation programs increased \$30,000, and 10-35-112 Event center rentals increased \$60,000. 10-65-120 Salary & Wages (PT) increased \$15,000 due to increased staffing needs. 10-35-120 Event center concessions decreased \$10,000 due to contracted concessionaires having mixed results.

10-64-240 Park maintenance increase is \$25,000 to make most of the park sprinkler systems more efficient to turn on and off during rainy weather.

10-69-910 Transfers out to Capital Projects fund is increased \$400,000 and 40-30-801 Transfers in from General fund are increased \$400,000 due to a strong economy, solar incentives, program improvements, public works staffing turnover, and slower legal activity than anticipated. These funds would be used to help fund projects and maintenance in the capital improvements plan.

\$15,000 in combined golf trades with Chase Media and Valpak are recognized in 20-30-600 Season passes and 20-70-600 Advertising budgets.

\$2,000 in 20-30-800 Other income and 20-50-100 Golf supplies is adjusted to recognize range balls sponsored by Pepsi as part of their concession contract with the city.

SUPPORTING DOCUMENTS:

Budget adjustments by fund. See attached.

RECOMMENDATION:

To approve the resolution.

MOTION:

Adopt Resolution No. _____ A RESOLUTION ADOPTING THE AMENDED 2015-2016 FISCAL YEAR BUDGET FOR THE CITY OF CEDAR HILLS, UTAH.

BUDGET AMENDMENTS - FY 2016

June 21, 2016

General Fund

General Revenue Adjustments

10-31-300	Sales & Use Taxes	\$	(100,000.00)	Increase in Revenues
10-31-500	Telecom Taxes	\$	13,000.00	Decrease in Revenues

Building/Solar Related Revenues and Expenses

10-32-200	Building Permits	\$	(45,000.00)	Increase in Revenues
10-32-210	Plan Check Fees	\$	(30,000.00)	Increase in Revenues
10-60-215	Contract Labor	\$	25,000.00	Increase in Expenditures

Family Festival Related Revenues and Expenses

10-35-100	Festival Festival Income	\$	(12,000.00)	Increase in Revenues
10-65-600	Family Festival Celebration	\$	9,000.00	Increase in Expenditures

Recreation & Event Program Revenues and Expenses

10-35-110	Recreation Programs	\$	(30,000.00)	Increase in Revenues
10-35-112	Event Center Rentals	\$	(60,000.00)	Increase in Revenues
10-35-120	Event Center Concessions	\$	10,000.00	Decrease in Revenues
10-65-120	Salary & Wages (PT)	\$	15,000.00	Increase in Expenditures

Parks Maintenance Sprinkler Improvements

10-64-240	Park maintenance	\$	25,000.00	Increase in Expenditures
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General Fund Transfer Out to Capital Projects and Golf Debt Service

10-69-910	Transfers Out to Capital Projects Fund	\$	400,000.00	Increase in Transfers Out
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Golf Fund

Golf Trades for Chase Media and ValPak

20-30-600	Season Passes	\$	(15,000.00)	Increase in Revenues
20-70-600	Advertising	\$	15,000.00	Increase in Expenditures

Pepsi Sponsor of Practice Range Balls

20-30-800	Other Income	\$	(2,000.00)	Increase in Revenues
20-50-100	Golf Supplies	\$	2,000.00	Increase in Expenditures

Capital Projects Fund

General Fund Transfer Out to Capital Projects

40-30-801	Transfer In from General Fund	\$	(400,000.00)	Increase in Transfers In
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RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH,
ADOPTING THE AMENDED 2016 FISCAL YEAR BUDGET FOR THE CITY OF
CEDAR HILLS, UTAH.**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS,
UTAH:**

Pursuant to §10-6-118, Utah Code, the Amended 2015-2016 Fiscal Year Budget for the General Fund, Golf Fund, and Capital Projects Fund for the City of Cedar Hills, Utah, is hereby adopted. A copy of said budget amendments is attached hereto (Attachment A), and by this reference made part of this Resolution.

PASSED APPROVED AND ADOPTED THIS 21TH DAY OF JUNE, 2016.

APPROVED:

Gary R. Gygi, Mayor

ATTEST:

Colleen A. Mulvey, City Recorder



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	David Bunker, City Manager
DATE:	6/21/2016

City Council Agenda Item

SUBJECT:	Changes to the Fee Schedule (Effective July 1, 2016)
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	David Bunker, City Manager
BACKGROUND AND FINDINGS:	
<p>Modifications are proposed to the City Fee Schedule in order to implement recommendations from the utility rate study as prepared by Bowen Collins & Associates and adopted by City Council. See proposed/updated fee schedule.</p> <p>The fee schedule has also been updated to include non-residential impact fee rates, as adopted by Resolution 03-04-2014A.</p>	
PREVIOUS LEGISLATIVE ACTION:	
Fee Schedule was last modified on July 1, 2015.	
FISCAL IMPACT:	
Varies	
SUPPORTING DOCUMENTS:	
Fee Schedule & Fee Schedule Resolution	
RECOMMENDATION:	
Staff recommends the City Council review the submitted fee schedule and resolution with the intent of a motion.	
MOTION:	
To approve/not approve Resolution No. _____, a resolution adding, amending, or deleting certain fees to the official, fees, bonds and fines schedule of the City of Cedar Hills, Utah.	

City of Cedar Hills - Fees, Bonds, and Fines Schedule
EFFECTIVE: 07-01-2015

<u>Fees, Bonds, and Fines</u>	<u>Amount</u>	<u>When Collected</u>	<u>Enabling Legislation (if applicable)</u>
Impact Fees (Per ERU)			
Parks - Residential	\$2,256.00	Building Permit	Resolution 03-04-2014A
Parks - Residential	\$1,937.00	Building Permit	Resolution 03-04-2014A
Culinary Water - Lower Pressure Zone, Residential	\$1,081.00	Building Permit/Plat Recording	Resolution 03-04-2014A
Culinary Water - Lower Pressure Zone, Non-Residential			
3/4"	\$1,405.30		Resolution 03-04-2014A
1"	\$1,729.60		Resolution 03-04-2014A
1.5"	\$2,810.60		Resolution 03-04-2014A
2"	\$10,810.00		Resolution 03-04-2014A
3"	\$13,728.70		Resolution 03-04-2014A
4"	\$20,647.10		Resolution 03-04-2014A
6"	\$28,538.40		Resolution 03-04-2014A
8"	\$39,348.40		Resolution 03-04-2014A
10"			
Culinary Water - Upper Pressure Zone, Residential	\$1,749.00	Building Permit/Plat Recording	Resolution 03-04-2014A
Culinary Water - Upper Pressure Zone, Non-Residential			
3/4"	\$2,273.70		Resolution 03-04-2014A
1"	\$2,798.40		Resolution 03-04-2014A
1.5"	\$4,547.40		Resolution 03-04-2014A
2"	\$17,490.00		Resolution 03-04-2014A
3"	\$22,212.30		Resolution 03-04-2014A
4"	\$33,405.90		Resolution 03-04-2014A
6"	\$46,173.60		Resolution 03-04-2014A
8"	\$63,663.60		Resolution 03-04-2014A
10"	\$495.13		Resolution 03-04-2014A
Public Safety - Residential	\$711.18	Building Permit	Resolution 03-04-2014A
Public Safety - Non Residential	\$5,124.93	Building Permit	Resolution 03-04-2014A
Public Safety - Nursing Homes	\$404.08	Building Permit	Resolution 03-04-2014A
Public Safety - Big Box Retail	\$2,475.00	Building Permit	Resolution 09-16-2014A
Sewer (TSSD)			
Sewer (Cedar Hills), Residential	\$928.80	Building Permit	Resolution 03-04-2014A
3/4"			
Sewer (Cedar Hills), Non-Residential			
1"	\$1,207.44		Resolution 03-04-2014A
1.5"	\$1,486.08		Resolution 03-04-2014A
2"	\$2,414.88		Resolution 03-04-2014A
3"	\$9,287.99		Resolution 03-04-2014A
4"	\$11,795.75		Resolution 03-04-2014A
6"	\$17,740.06		Resolution 03-04-2014A
8"	\$24,520.29		Resolution 03-04-2014A
10"	\$33,808.28		Resolution 03-04-2014A

City of Cedar Hills - Fees, Bonds, and Fines Schedule
EFFECTIVE: 07-01-2015

<u>Fees, Bonds, and Fines</u>	<u>Amount</u>	<u>When Collected</u>	<u>Enabling Legislation (if applicable)</u>
Transportation Single Family	\$624.90	Building Permit	Resolution 03-04-2014A
Transportation Multi Family - Per Unit	\$435.14	Building Permit	Resolution 03-04-2014A
Trip End (Non-Residential)	\$130.87		Resolution 03-04-2014A
Land Use Application Fees-Non Refundable			
General Plan Amendment	\$450.00	At Application	
Zoning Map or Ordinance Change	\$450.00	At Application	
Concurrent General Plan and Zone Change	\$650.00	At Application	
Conditional Use	\$150.00	At Application	
Appeal (City Council)	No Charge	At Application	
Board of Adjustment	\$100.00	At Application	Resolution 5-6-2008A
Relief Petition (Watershare Adjustment)	\$250.00	At Application	
Reimbursement Agreement	\$500.00	At Application	
Commercial Temporary Use Application (no plan check deposit required)	\$87.00	At Application	Resolution 4-3-2012A
Development Fees			
Site Plan Review	\$100.00	At Application	
Concept Plan	\$150 + \$15/lot	At Application	
Preliminary Plan	\$300 + \$30/lot	At Application	
Final Plan (or Site Plan approval)	\$200 + \$20/lot	At Application	Resolution 4-18-2006C
Minor Subdivision (1 or 2 lots)	\$200 + \$20/lot	At Application	
Improvement Bond	125% of Imp. Cost	Prior to Recording	
Recording Fee	Per Utah County	Prior to Recording	
Annexation	\$250.00	At Application	Resolution 9-5-2006A
Boundary Adjustment	\$250.00	At Application	Resolution 07-16-2013B
Legal Advertising Fees	Per Deseret News	At Application	Resolution 07-16-2013B
Local Entity Plat - County Surveyor	\$125.00	At Application	Resolution 9-20-2011B
Release of Building Setback	\$100.00	At Application	Resolution 5-6-2008A

City of Cedar Hills - Fees, Bonds, and Fines Schedule
EFFECTIVE: 07-01-2015

Fees, Bonds, and Fines	Amount	When Collected	Enabling Legislation (if applicable)
Utility Fees (Per ERU)			
Water (No PI Available)			
Base Rate (no usage)	\$7.68	Per Month	Resolution 06-16-2015D
1-8,000	\$1.69	Per 1,000 gallons	Resolution 06-16-2015D
8,001-12,000	\$1.69	Per 1,000 gallons	Resolution 06-16-2015D
12,001-18,000	\$1.69	Per 1,000 gallons	Resolution 06-16-2015D
18,000+	\$1.69	Per 1,000 gallons	Resolution 06-16-2015D
Water (PI Connected)			
Base Rate (no usage)	\$7.67	Per Month	Resolution 06-16-2015D
1-8,000	\$1.69	Per 1,000 gallons	Resolution 06-16-2015D
8,001-12,000	\$2.79	Per 1,000 gallons	Resolution 06-16-2015D
12,001-18,000	\$4.13	Per 1,000 gallons	Resolution 06-16-2015D
18001+	\$5.48	Per 1,000 gallons	Resolution 06-16-2015D
Water (PI Not Connected)			
Base Rate (no usage)	\$7.67	Per Month	Resolution 06-16-2015D
1-8,000	\$2.70	Per 1,000 gallons	Resolution 06-16-2015D
8,001-12,000	\$4.19	Per 1,000 gallons	Resolution 06-16-2015D
12,001-18,000	\$5.51	Per 1,000 gallons	Resolution 06-16-2015D
18001+	\$6.85	Per 1,000 gallons	Resolution 06-16-2015D
Sewer			
Base Rate	\$3.95	Per Month	Resolution 6-1-2010C
Per 1,000 gal over base		(winter water usage)	Resolution 06-16-2015D
Sewer - Nonresident			
Double average resident rate			
Garbage			
1 Toter			
Each Additional Toter			
Storm Drain/Flood Control			
Central Utah Water Conservancy (CUP)			
Pressurized Irrigation			
(Add to base rate)			
Base Rate	\$9.86	Per Month	Resolution 06-16-2015D
Lot Size-1/4 acre or less	\$4.95	Per Month	Resolution 6-19-2007A
1/4 acre to 1/3 acre	\$15.95	(Begins 3-1-2009)	Resolution 2-3-2009A
1/3 acre to 1/2 acre	\$12.98	Per Month	Resolution 6-19-2012B
Large Water Users determined by City	\$17.30	Per Month	Resolution 6-19-2012B
1 Toter	\$25.95	Per Month	Resolution 6-19-2012B
Each Additional Toter			
Recycling			
1 Toter	\$4.79	Per Month/min. 6 mths	Resolution 4-15-2003A
Each Additional Toter	\$2.24	Per Month/min. 6 mths	Resolution 6-16-2009A
Set-up Fee	\$50.00	Per Account	Resolution 6-16-2009A
Paramedic Fee	\$5.95	Per Month	Resolution 6-18-2002A
Bankruptcy Deposit (customers filing bankruptcy)	\$300.00	within 30 days	Resolution 6-7-2011C
ACH/EFT/eCheck NSF	\$15.00		Resolution 9-20-2011B
Infrastructure Capacity Fee	\$2.10	Per 1,000 gallons of culinary water	Resolution 07-16-2013B
Commercial Business in Residential Zones (in addition to culinary rates)			Resolution 2-7-2012A

Utility Fees (Per ERU)

		Old Rate	New Rate	
Water (No PI Available)	Base Rate (no usage)	\$7.21	\$7.68	Per Month
	1-8,000	\$1.59	\$1.69	Per 1,000 gallons
	8,001-12,000	\$1.59	\$1.69	Per 1,000 gallons
	12,001-18,000	\$1.59	\$1.69	Per 1,000 gallons
	18,000+	\$1.59	\$1.69	Per 1,000 gallons
Water (PI Connected)	Base Rate (no usage)	\$7.21	\$7.68	Per Month
	1-8,000	\$1.59	\$1.69	Per 1,000 gallons
	8,001-12,000	\$2.63	\$2.79	Per 1,000 gallons
	12,001-18,000	\$3.89	\$4.13	Per 1,000 gallons
	18001+	\$5.15	\$5.48	Per 1,000 gallons
Water (PI Not Connected)	Base Rate (no usage)	\$7.21	\$7.68	Per Month
	1-8,000	\$2.54	\$2.70	Per 1,000 gallons
	8,001-12,000	\$3.95	\$4.19	Per 1,000 gallons
	12,001-18,000	\$5.19	\$5.51	Per 1,000 gallons
	18001+	\$6.44	\$6.85	Per 1,000 gallons
Sewer	Per 1,000 gal over base	\$3.74	\$3.95	(winter water usage)
Storm Drain/Flood Control		\$9.27	\$9.86	Per Month

RESOLUTION NO. _____

A RESOLUTION ADDING, AMENDING, OR DELETING CERTAIN FEES TO THE OFFICIAL FEES, BONDS, AND FINES SCHEDULE OF THE CITY OF CEDAR HILLS, UTAH.

WHEREAS, the City has enacted various ordinances and fee resolutions setting certain fees for the City; and

WHEREAS, the City Council desires to provide an updated schedule of all City fees; and

WHEREAS, the purpose of this resolution is to add, amend or delete certain fees on the fee schedule.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH, as follows:

**Section 1
Adoption**

Pursuant to the provisions of Section 10-3-717 UCA, 1953, as amended, the City Council hereby adopts the schedule of fees for certain municipal services provided by the City as set forth under Attachment A, which is attached hereto and by this reference made part of this Resolution.

Specific fees to be added and/or amended are as follows:

Utility Fees (Per ERU)			
Water (No PI Available)	Base Rate (no usage)	\$ 7.68	Per Month
	1-8,000	\$ 1.69	Per 1,000 gallons
	8,001-12,000	\$ 1.69	Per 1,000 gallons
	12,001-18,000	\$ 1.69	Per 1,000 gallons
	18,000+	\$ 1.69	Per 1,000 gallons
Water (PI Connected)	Base Rate (no usage)	\$ 7.68	Per Month
	1-8,000	\$ 1.69	Per 1,000 gallons
	8,001-12,000	\$ 2.79	Per 1,000 gallons
	12,001-18,000	\$ 4.13	Per 1,000 gallons
	18,000+	\$ 5.48	Per 1,000 gallons
Water (PI Not Connected)	Base Rate (no usage)	\$ 7.68	Per Month
	1-8,000	\$ 2.70	Per 1,000 gallons
	8,001-12,000	\$ 4.19	Per 1,000 gallons
	12,001-18,000	\$ 5.51	Per 1,000 gallons
	18,000+	\$ 6.85	Per 1,000 gallons
Sewer	Per 1,000 gal over base	\$ 3.95	(winter water usage)
Storm Drain/Flood Control		\$ 9.86	Per Month

Section 2
Update/Adjustment of Fees

1. Any subsequent fee resolutions for any or all of the fees contained within this fee schedule shall have the effect of updating and/or adjusting the fee schedule accordingly.
2. Any adjustment that is needed for those fees not created by a separate fee resolution shall be accomplished only by amending or repealing this resolution and adoption of a new fee resolution.

Section 3
Severability

If any section, sentence, clause, or phrase of this resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this resolution.

All resolutions or policies in conflict herewith are hereby repealed.

PASSED AND APPROVED THIS 21ST DAY OF JUNE, 2016.

Gary R. Gygi, Mayor

ATTEST:

Colleen A. Mulvey City Recorder



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	Jeff Maag / PW Director
DATE:	6/21/2016

City Council Agenda Item

SUBJECT:	Resolution to adopt a revised Storm Water Management Program
APPLICANT PRESENTATION:	None
STAFF PRESENTATION:	Jeff Maag / Public Works Director
BACKGROUND AND FINDINGS:	
<p>As part of the newly updated Uniform Pollutant Discharge Elimination System (UPDES) Phase II permit (March 1, 2016) enforced by the EPA through primacy of the State of Utah, the City is required to adopt an updated Storm Water Management Program. The program must address specific activities relating to six minimum control measures and the associated Best Management Practices (BMP's) for storm water management and control.</p> <p>Staff has spent several months preparing the updated Storm Water Management Program. A majority of the original program will remain in effect from the initial adoption of the 2004 Program and updated program in 2010. Some additional commitments are detailed in the new program as required by the permit. It is important to note the additional time requirements, for staff, including training and program administration. New development, design methods (LID) represents the most significant change.</p>	
PREVIOUS LEGISLATIVE ACTION:	
Previous resolution passed. Last legislative action taken 11/09/2010.	
FISCAL IMPACT:	
Permit requires the financial commitment to fund activities of the program, including additional administration, reporting and inspection.	
SUPPORTING DOCUMENTS:	
Storm Water Management Program, and the associated resolution.	
RECOMMENDATION:	
Staff recommends the city council approve the Storm Water Management Program by Resolution	
MOTION:	
To approve/not approve resolution # _____, adoption of The City of Cedar Hills Storm Water Management Program, including modifications based on an annual review by the program administrator.	

RESOLUTION NO. _____

A RESOLUTION ADOPTING A STORM WATER MANAGEMENT PROGRAM FOR THE CITY OF CEDAR HILLS, UTAH.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH, as follows:

**Section 1
Program Adopted**

That certain document entitled Cedar Hills Storm Water Management Program (“Program”) that was adopted on November 9, 2010, by Resolution 11-09-2010A is hereby amended and adopted by reference. Said Program shall be applicable in guiding the management of storm water within the City and is on file at the Office of the City Recorder.

**Section 2
Intent**

1. It is the intent of the City Council, through the adoption of the Program, to develop best management practices to address the six minimum control measures established by the Environmental Protection Agency and administered by the Utah Department of Environmental Quality.
2. This document, as may from time to time be amended, shall constitute the Program for Storm Water Management with the City.

**Section 3
Conflicts**

Wherever the terms of this Program shall conflict with the terms of any other application regulation, the more stringent shall apply, unless relief therefrom shall be granted by the City Council.

**Section 4
Enforcement - Remedies for Violation - Penalty**

1. Injunction, Mandamus, Abatement
The City Council, Zoning Administrator, City Engineer, or any owner of real property within the City upon which a violation occurs or is about to occur may, in addition to other remedies provided by law including filing of misdemeanor charges, institute injunction, mandamus, abatement or any other appropriate action or proceeding to prevent, enjoin, abate or remove any unlawful discharge or act. As such, authority to detect, enforce, inspect, eliminate, and correct violations of non-storm water discharges including illegal dumping, spills, and illicit discharge shall reside with said City Council, Zoning Administrator, City Engineer, or designee.

Section 5
Severability

If any section, sentence, clause, or phrase of this resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this resolution.

All resolutions or policies in conflict herewith are hereby repealed.

PASSED AND APPROVED THIS 21st DAY OF JUNE, 2016.

Gary Gygi, Mayor

ATTEST:

Colleen Mulvey, City Recorder



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	David Bunker, City Manager
DATE:	6/21/2016

City Council Agenda Item

SUBJECT:	Review/Action on an Ordinance Amending the City Code Title 6, Chapter 8, Relating to Smoking and Electronic Cigarettes, Park Curfew and Noise in City Parks
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, Assistant City Manager
BACKGROUND AND FINDINGS:	
<p>Parks are closed from 11:00 PM to 5:00 AM, this is the same as American Fork City (See AF Municipal Code 9.12.01). Noise regulations limit amplified sound from Labor Day to Memorial Day after 8:30 (9:30 on Friday and Saturday). And from Memorial Day to Labor Day after 9:30 (10:30 on Friday and Saturday). People can still be in the park after the amplified sound time limits, but not after 11:00 PM, see code 6-8-6. Elsewhere in the City, noise ordinance prohibits certain activities after 10:00 PM when adjacent to a residential zone (5-2-2). Currently, when a resident reserves a park, they are given a sheet of park rules and regulations.</p> <p>Currently, the posted park rules prohibit the use of tobacco products in a city park. The proposed ordinance would place language in the Cedar Hills City Code prohibiting the use of tobacco product, including cigarettes, cigars, electronic cigarettes, chewing tobacco, and vaping products.</p>	
PREVIOUS LEGISLATIVE ACTION:	
Park ordinance was recently changed by Ordinance 09-17-2013A.	
FISCAL IMPACT:	
N/A	
SUPPORTING DOCUMENTS:	
Park Facility Rules and Usage	
RECOMMENDATION:	
To review the proposed changes, and make the necessary changes to prohibit smoking and the use of tobacco products in city parks.	
MOTION:	
To approve/not approve Ordinance _____, Amending the City Code Title 6, Chapter 8, relating to smoking in city parks, subject to the following modifications: {LIST ANY CHANGES TO THE PROPOSED CODE}.	

ORDINANCE NO. _____

AN ORDINANCE AMENDING TITLE 6 OF THE CITY CODE OF THE CITY OF CEDAR HILLS, UTAH, RELATING TO PARKS AND PUBLIC PROPERTIES.

WHEREAS, the City Council of the City of Cedar Hills has determined that it is in the best interest of the City of Cedar Hills and the residents thereof to enact certain amendments to Title 6 of the City Code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY CEDAR HILLS, UTAH, UTAH COUNTY, STATE OF UTAH:

**PART I
AMENDMENTS**

Title 6 of the City Code is hereby amended by adding Section 8 entitled Parks and Public Properties to read as follows:

6-8-1: DEFINITIONS: The following words and phrases used in this chapter shall have the following meaning unless a different meaning clearly appears from the context:

PARK: Any public or city owned park, ball diamond, soccer field, recreation area or public trail.

SMOKE OR SMOKING: Means and includes possessing, carrying or holding a lighted pipe, cigar or cigarette of any kind, e-cigarette, or any other lighted smoking equipment, or the lighting or emitting or exhaling or smoking of a pipe, cigar, cigarette of any kind, e-cigarette, or of any other lighted or electronic smoking equipment.

6-8-8: ~~ALCOHOLIC BEVERAGES PROHIBITED~~ PROHIBITIONS:

- A. It shall be unlawful to consume or possess any alcoholic beverage within a park.
- B. Smoking is hereby prohibited in city parks.

PART II

PENALTY AND ADOPTION

A. CONFLICTING PROVISIONS

Whenever the provisions of this Ordinance conflict with the provisions of any other Ordinance, resolution or part thereof, the more stringent shall prevail.

B. PROVISIONS SEVERABLE

This Ordinance and the various sections, clauses and paragraphs are hereby declared to be severable. If any part, sentence, clause or phrase is adjudged to be unconstitutional or invalid it is hereby declared that the remainder of the ordinance shall not be affected thereby.

C. AMENDMENT TO BE ADDED TO CITY CODE

The City Council hereby authorizes and directs that insert pages reflecting the provisions enacted hereby shall be made and placed in the City Code, Title 3.

D. PENALTY

Hereafter these amendments shall be construed as part of the City Code of the City of Cedar Hills, Utah, to the same effect as if originally a part thereof, and all provisions of said regulations shall be applicable thereto, including, but not limited to, the enforcement, violation and penalty provisions.

E. EFFECTIVE DATE

This Ordinance shall take effect upon its passage and publication as required by law.

PASSED AND ORDERED POSTED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH, THIS 21TH DAY OF JUNE, 2016.

APPROVED:

Gary R. Gygi, Mayor

ATTEST:

Colleen A. Mulvey, City Recorder



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	David Bunker, City Manager
DATE:	6/21/2016

City Council Agenda Item

SUBJECT:	Review/Action on a Resolution Placing an Opinion Question on the November 8, 2016 Utah County General Election Ballot Regarding the Imposition of a CARE Tax
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	David Bunker

BACKGROUND AND FINDINGS:

In 2008, voters in the City of Cedar Hills considered and approved via general ballot opinion question, a local sales and use tax of 0.1% of particular transactions to fund cultural facilities and organizations, recreational facilities and programs, zoological facilities and organizations or botanical organizations.

Per Utah State Code Title 59, Chapter 12, Part 14, the tax may be reauthorized at the end of the eight-year period in accordance with said code, by submitting an opinion question to the residents of the city regarding the possible imposition of a city wide CARE Tax.

The city's intent is to include this opinion question on the Utah County 2016 general election ballot for the residents of the city to consider. The proposed resolution is the next step in the process to advance the proposed opinion question to the ballot.

PREVIOUS LEGISLATIVE ACTION:

CARE Tax Resolution 6-17-2008D & 05-03-2016B

FISCAL IMPACT:

CARE Tax revenue estimated at \$40,000 annually.

SUPPORTING DOCUMENTS:

CARE Tax Resolution

RECOMMENDATION:

Staff recommends the City Council approve the CARE Tax resolution placing an opinion question on the November 8, 2016 Utah County General Election ballot regarding a possible imposition of a CARE Tax.

MOTION:

To approve/ not approve resolution _____, a resolution placing an opinion question on the November 8, 2016 Utah County General Election ballot as to whether or not the City of Cedar Hills should impose a local sales and use tax of one-tenth of one percent to fund botanical, cultural, and recreational organizations and facilities in the City of Cedar Hills, and approving the ballot title and propositions.

RESOLUTION NO. _____

A RESOLUTION PLACING AN OPINION QUESTION ON THE NOVEMBER 8, 2016 UTAH COUNTY GENERAL ELECTION BALLOT AS TO WHETHER OR NOT THE CITY OF CEDAR HILLS SHOULD IMPOSE A LOCAL SALES AND USE TAX OF ONE-TENTH (1/10) OF ONE PERCENT (0.1%) TO FUND BOTANICAL, CULTURAL, RECREATIONAL, AND ZOOLOGICAL ORGANIZATIONS OR FACILITIES IN THE CITY OF CEDAR HILLS, AND APPROVING THE BALLOT TITLE AND PROPOSITIONS.

WHEREAS, Title 59, Chapter 12, Part 14 of the Utah Code authorizes cities in Utah to submit to the registered voters of the city an opinion question of whether the city should impose a local sales and use tax of 0.1 percent within the city on authorized transactions to fund botanical, cultural, recreational, and zoological organizations or facilities in the city (commonly referred to as the “CARE Tax”); and

WHEREAS, a city may not impose a CARE Tax if the county in which the city is located has either enacted a countywide CARE Tax or has declared its intent to submit an opinion question to county voters as to whether the county should impose a countywide CARE Tax; and

WHEREAS, the Board of Utah County Commissioners has determined that it is not in the best interest of Utah County at this time to submit an opinion question to the county’s voters regarding the imposition of a countywide CARE Tax; and

WHEREAS, the City of Cedar Hills submitted to Utah County a notice of its intent to submit a CARE Tax opinion question to the registered voters within the City of Cedar Hills;

WHEREAS, a copy of the resolution adopted by the Utah County Commission is attached hereto as Exhibit “A” and incorporated herein by reference; and

WHEREAS, the Cedar Hills City Council intends to proceed with a CARE Tax election.

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH, AS FOLLOWS:

1. The Cedar Hills City Council hereby agrees to submit an opinion question to the Cedar Hills residents as to whether or not the City of Cedar Hills should impose a local sales and use tax of 0.1 percent to fund botanical, cultural arts and recreational facilities in the City of Cedar Hills. The opinion question shall be placed on the November 8, 2016 Utah County General Election ballot. The City of Cedar Hills specifically determines that it will not use the CARE Tax revenues to fund zoological facilities or zoological organizations.

2. The City of Cedar Hills City Council hereby approves the ballot title and proposition to be used for the CARE Tax election, which shall be in substantially the same form and language as set forth in Exhibit "B," which is attached hereto and incorporated herein by reference.
3. The mayor and city staff are hereby authorized to initiate all actions and execute any documents necessary to place the CARE Tax opinion question on the November 8, 2016 Utah County General Election ballot.
4. If any provision or clause of this Resolution is held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, such invalidity shall not affect other sections, provision, clauses, or applications which can be implemented without the invalid provision, clause, or application. To this end, the provisions of the Resolution are declared severable.
5. This Resolution shall take effect immediately upon its adoption

APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH, THIS 21ST DAY OF MAY, 2016.

Gary R. Gygi, Mayor

ATTEST:

Colleen A. Mulvey, City Recorder

EXHIBIT "A"

Resolution 2016- 37

RESOLUTION

WHEREAS, the City Council of Cedar Hills City adopted its Resolution No. 05-03-2016-B on May 3, 2016 declaring its intent to submit an opinion question to Cedar Hills City residents regarding the imposition of a city wide tax to fund recreational and zoological facilities and botanical, cultural, and zoological organizations ("RAP tax") in Cedar Hills City, and

WHEREAS, Section 59-12-1402 (6)(a)(i), Utah Code Annotated, 1953 as amended, requires that before a city submits an opinion question to its voters regarding the imposition of a RAP tax, that it must first submit to the county legislative body a written notice of its intent to submit the question to the city's voters ("Notice"), and

WHEREAS, Section 59-12-1402(6)(b)(i), Utah Code Annotated, 1953 as amended, requires the county legislative body, in response to a city's Notice, to provide the city legislative body within sixty (60) days of its receipt of the city's Notice, either a resolution indicating the county is not seeking to impose a RAP tax, or a written Notice that the county will submit an opinion question to the residents of the county regarding the imposition of a RAP tax, and

WHEREAS, the Board of County Commissioners of Utah County, Utah, has determined that it is not in the best interest of Utah County at this time to submit an opinion question to the County's voters regarding the imposition of a County-wide RAP tax,

NOW, THEREFORE, be it resolved by the Board of County Commissioners of Utah County, Utah, as the legislative body of Utah County, that:

1. Utah County, in accordance with Section 59-12-1402(6)(b)(i), Utah Code Annotated, 1953 as amended, is not seeking to impose a tax under Title 59,

Chapter 12, Part 7, Utah Code Annotated, 1953 as amended, entitled County
Option Funding for Botanical, Cultural, Recreational, and Zoological
Organization Facilities.

RESOLVED, APPROVED AND ADOPTED this 17th day of May, 2016.

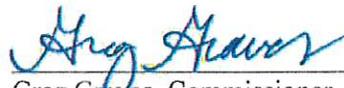
BOARD OF COUNTY COMMISSIONERS
UTAH COUNTY, UTAH



Larry A. Elertson, Chair



William C. Lee, Commissioner



Greg Graves, Commissioner

ATTEST:
BRYAN E. THOMPSON
Utah County Clerk/Auditor

By: 

Deputy

APPROVED AS TO FORM:
JEFFREY R. BUHMAN
Utah County Attorney

By: 

Deputy

EXHIBIT "B"

OFFICIAL SAMPLE BALLOT FOR
THE CITY OF CEDAR HILLS, UTAH COUNTY, STATE OF UTAH
UTAH COUNTY GENERAL ELECTION
NOVEMBER 8, 2016
/s/ Colleen A. Mulvey
Cedar Hills City Recorder

TITLE

THE CITY OF CEDAR HILLS PROPOSAL TO IMPOSE A SALES AND USE TAX FOR
CULTURAL ARTS AND RECREATION ORGANIZATIONS OR FACILITIES

PROPOSITION

Shall the City of Cedar Hills, Utah, be authorized to impose a 0.1% sales and use tax within the
City to fund botanical, cultural, and recreational organizations or facilities in the City.

FOR the Imposition of the 0.1% Sales and Use Tax

AGAINST the Imposition of the 0.1% Sales and Use Tax