

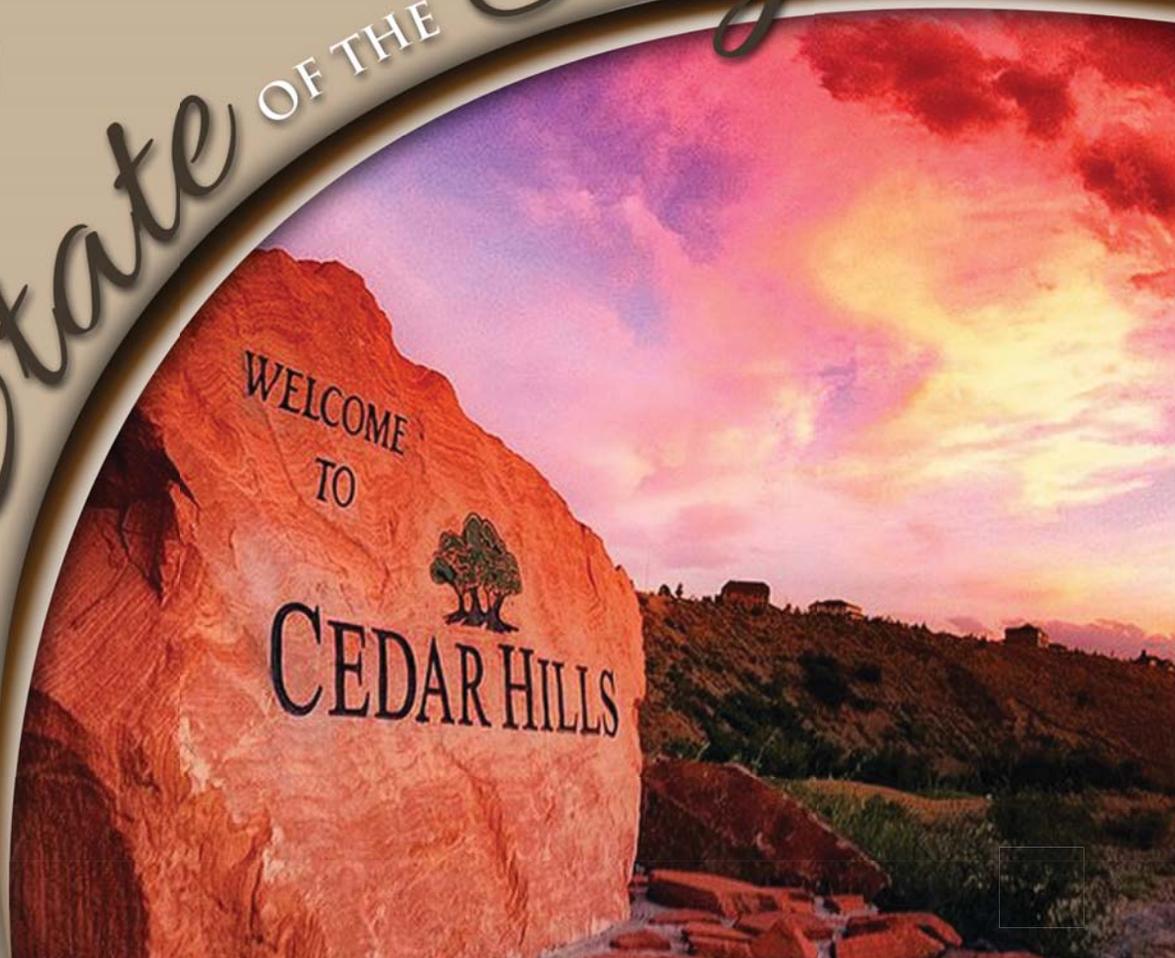


WHAT *You'll*
FIND INSIDE:

- 2015-2016 Budget
- Property Taxes Explained
- Messages from Mayor and City Manager
- Water Conservation



State OF THE *City*



COVER PHOTOS CREDIT:
ALAN FULLMER,
Cedar Hills Resident

MAYOR'S MESSAGE



Mayor Gary R. Gygi

801-787-0342

ggygi@cedarhills.org

My Cedar Hills friends, I am once again pleased to be presenting you with our State of the City Report for the fiscal year ending June 30, 2015. Our city's financial strength is excellent, despite what some people continue to say, and we will once again demonstrate that in this year's report.

Our city has been awarded a transparency citation for our excellence in showing the city's business in very transparent and honest ways. It is important to know that, unlike the federal government, we balance our budget each and every year; in fact we contribute to a rainy-day fund each year with the excess from our budget. Every year that I have been involved with helping the city, we have budgeted our revenues low and made our expenses realistic and justified. In my day job I deal with financial markets and have learned to under promise and over deliver. We strive to do that in everything we do. I know there are times when, as a city, we realize we can do better. In these times I continue to advocate for private-sector solutions to our problems, as I know they work.

I want to briefly write about our debt and then our property taxes, even though we get into much more detail in our report. In the year before my election to the council, which was 2011, our debt stood at \$16,128,000. We now have debt of \$14,403,000, which is a reduction of \$1,725,000 or 10.7%. Obviously, we have not taken on any further debt; in fact we have refinanced three bonds and are looking at a fourth, which will save the city between \$1.5-2.0 million over the life of the loans.

I moved to Cedar Hills in 1998 and have seen our property taxes go up as Alpine School District's portion went up and as we acquired the golf course. The year before I became involved with the city the portion of your property taxes that go to the city equaled 23.11%; it now represents 19.26%. The 3.85% drop is a reduction of 16.66% overall.

We are proud of these financial accomplishments, but the quality of life cannot always be counted in dollars and cents. I started a cultural arts committee, which puts on our summer concert series and much more. I am thrilled for all we provide to our children's recreation needs; however, I recognized there are many children, like my two daughters, who like to perform. I felt that the cultural arts committee was a great opportunity to provide cultural arts options for those who love the arts within the city.

In closing I would like to tell you how much I take seriously the responsibility you have bestowed on me. I love it, and with our team we work hard to make sure that your needs are met.

Thank you for all you do for us. Enjoy this report, which will echo my sentiment that our State of the City is indeed very strong.

"It is important to know that, unlike the federal government, we balance our budget each and every year; in fact we contribute to a rainy-day fund each year with the excess from our budget."

Thank you for all you do for us. Enjoy this report, which will echo my sentiment that our State of the City is indeed very strong."

--Mayor Gygi

CITY MANAGER

I would like to take the opportunity to thank you for reading the annual State of the City Report. The 2015 annual report contains detailed information about city operations and activities; efforts of various boards and committees; information about our great fire, police, and recreation services; and also detailed information regarding the city budget, including a review of property taxes and how they are effectively used. For those of you who continue to give feedback regarding the content of this report, we thank you. For anyone who would like to see more information, please let us know. We are listening. If you have questions regarding any information contained in the 2015 report, we invite you to contact the Mayor and City Council or city administration, and we will be happy to discuss your questions with you.

In this annual report I would like to introduce the various departments within the city that are here to serve you, our great residents. Each department fills a specific and necessary function to keep the city moving forward. All departments adhere to the mission statement adopted by your hard-working, dedicated city staff. Namely, they are committed to efficiently provide professional, reliable service to the community of Cedar Hills that will ensure safety and sustainability; encourage unity and cooperation; and enhance the quality of life. That sounds like a big commitment, and it is. Our staff takes their responsibilities seriously and takes pride in their performance.

So, the next time you have a question about an issue and wonder who to contact at the city, you can refer to this guide to be directed to the right department. Many of the resources you may seek are available at cedarhills.org. However, specific questions may require speaking with a representative at the city. They can be reached at 801-785-9668. We look forward to assisting you!

ADMINISTRATION

The administration department oversees the day-to-day work of the city staff and general operations of the city. The city manager serves as the director for all department heads and works closely with the Mayor and City Council to make their goals and visions a reality. The city manager is also the city engineer. Additionally, emergency preparedness efforts, grant applications, and all human resource functions are handled by the administration department.

Our goal is to always look for ways to improve our customer service by providing methods that make it easy for residents to communicate and work with the city. This year we are excited to continue our mission to go paperless to better serve you. This fiscal year, we anticipate having the majority of our applications, permits, and request/registration forms available at the click of a mouse, including e-signatures and payment processing.



City Manager David Bunker
801-785-9668 ext 101
dbunker@cedarhills.org

Appreciation: For those of you who continue to give feedback regarding the content of this report, we thank you.

Invitation: For anyone who would like to see more information, please let us know.

We are listening.

HIGHLIGHTS

- Administration: Oversees day-to-day operation of the city staff, HR, emergency preparedness.
- Finance: utility billing, budgeting, auditing, debt management, accounts payable/receivable.
- Planning/Zoning: present and future development, necessary legal paperwork that accompanies development.
- Public Works/Building: installs and maintains city infrastructure
- Community Services/ Recreation: city events, youth sports, golf club, events center.

FINANCE

The finance department handles utility billing, accounts payable/receivable, budgeting, year-end audit schedules, budget oversight, and debt management. This department labors to provide a clear and accurate picture of the financial condition and position of the City of Cedar Hills. Although the finance department has received numerous awards, including an award for its Comprehensive Annual Financial Report (CAFR) and the Distinguished Budget Award for the past 13 years, the priority is and always will be to safeguard public monies.

Some of the significant accomplishments of the department include launching the paperless utility billing campaign, refinancing several bonds for the city saving hundreds of thousands of dollars over the terms of our loans, and maintaining a AA- bond rating by both Fitch and Standard & Poor for retaining good reserves and moderate debt levels. Through up-to-date training, the department continues to keep the city in compliance with all Governmental Accounting Standards and also continues to review refunding options to further reduce overall city debt.

PLANNING/ZONING

The planning and zoning department focuses on present and future development goals and code enforcement for Cedar Hills. Working closely with the Planning Commission, the assistant city manager/city planner assists both parties through the approval process for subdivisions, developments, and improvements. As well as handling large development, the planner also assists residents as they propose modifications and changes to their existing land. Understanding and applying city code is a resource provided to you by the planning/zoning department.

The recorder's office is also a key component of this department. Fulfilling statutory requirements for legal notices, agendas, minutes, record retention, elections, and GRAMA requests are critical areas where our staff ensures compliance to state and local laws. Other key staff functions are: fielding zoning questions and complaints, website maintenance, publishing the monthly newsletter, and processing library reimbursements. A great success, as seen by the increased primary voter participation, has been instituting and conducting the first all Vote-By-Mail election. This fiscal year, the department also looks forward to finalizing the General Plan review and evaluating the Commercial Design Guidelines.

PUBLIC WORKS/BUILDING

The public works department oversees installation, maintenance, and repair of city infrastructure. This includes culinary water, pressurized irrigation, sanitary sewer, public streets, storm water, parks/trails, sidewalks, storm water basins, and more. Operations of these complicated systems require highly-qualified and trained technicians who are certified in various aspects of system operation and distribution. Inspections, reports, and surveys are an essential component to ensuring appropriate oversight of these vital systems. The public works technicians



are eager to assist you with any issue relating to water pressure or water quality, sewer backups, flooding issues, street or sign items, and parks and trail inquiries. The building department is responsible for residential and commercial building within Cedar Hills. Through in-house and contract resources, new construction or remodel submissions are reviewed and approved. Inspections, adherence to statutes of the International Building Codes, and accurate written reporting are essential functions to promote safety throughout the building process. This fiscal year the public works department will be completing the design and construction of Bayhill Park, and overseeing the construction of the Lakeshore Trails Subdivision and Amsource commercial property development.

COMMUNITY SERVICES/RECREATION

The community services/recreation department is responsible for the management and maintenance of the Cedar Hills Golf Club, recreation/events center, youth sports, and all city events. Adding positive activities and events to the community calendar has always been a priority for this department. Youth sports, golf, theatre, Youth City Council, dance/voice, community classes, corporate events/golf tournaments, weddings/family parties, and cultural events are just some of the things that keep the staff busy.

Recently the department added four new recreation programs, and for the third consecutive year has managed the highest participant Jr. Jazz program for cities with populations under 15,000. In addition to seeking ways to reduce costs to participants, the department is looking forward to adding additional programs, such as volleyball and tennis in cooperation with the Alpine School District.

Again, we thank you for your participation and efforts to make the City of Cedar Hills the very best city in which to live, work, and play. If you have a question or see something that needs attention, please contact your great city staff or City Council, and we will help you with your concern. With the website, a phone call, or a visit, we are here to work for you to provide a safe and beautiful city.



CITY COUNCIL



Jenney Rees

801-358-8730
jrees@cedarhills.org

Responsibilities: Communications and Media Relations; Planning Commission; Finance Committee; Family Festival Committee; Cultural Arts Committee



Trent Augustus

801-885-5933
taugustus@cedarhills.org

Responsibilities: Economic Development; North Pointe Solid Waste Special Service District; General Plan Committee



Daniel Zappala

801-362-3704
dzappala@cedarhills.org

Responsibilities: Lone Peak Public Safety District; Communications; Technology



Rob Crawley

801-830-3353
rcrawley@cedarhills.org

Responsibilities: Finance Committee; Emergency Preparedness



Mike Geddes

801-787-8238
mgeddes@cedarhills.org

Responsibilities: Utah Valley Dispatch; Beautification, Recreation, Parks & Trails Committee

Successful leadership is not about being tough or soft, sensitive or assertive, but about a set of attributes. First and foremost is character.

Warren Bennis

CITY COUNCIL MEETINGS

1st and 3rd Tuesdays

7:00 pm

Community Center

COMMUNICATION

Transparency and communication are high priorities for city staff and officials. The following items have been implemented by staff and/or officials to provide ongoing communication and transparency.

- The city website that includes news and events, information on recreation programs, contact information, weekly schedules, and more. The city website is www.cedarhills.org.
- A page on the website called “Transparency” that contains important information for residents and also helped the city to earn an A+ rating for transparency from the Sutherland Institute.
- The city Facebook page and Twitter account for timely updates. “Like” our page at facebook.com/cedarhillsutah or follow us on Twitter at twitter.com/CedarHills_Utah.
- The city email notification system that is used to send out important and/or emergency information to residents. To submit your email address, visit www.cedarhills.org/contact and select “submit email address” as the category. Please input your email address and physical address in the message field so we can link your email address correctly.
- The city automated phone notification system to notify residents of important messages. To add your phone number to this notification system, please contact the finance department at 801-785-9668 or email dfossum@cedarhills.org.
- Council Member Rees maintains a personal blog where she includes her notes from every Council meeting. Her notes can be viewed at jenneyreeschcc.blogspot.com.
- Council Member Zappala maintains a personal blog where he provides detailed information and discussion on hot topics that affect the city. His blog is cedarhillsblog.org.
- Council Member Crawley sends periodic email updates on city issues. To be added to his email list please send your contact info to rcrawley@cedarhills.org.
- The public comment portion of the City Council meeting gives residents the option of either making a general comment at the beginning of the meeting or making a comment on a specific agenda item when that item is up for discussion during the meeting.
- This State of the City Report, which covers a variety of topics and issues for Cedar Hills. This newsletter will be created and sent to residents once each year.
- Ongoing public hearings and townhall meetings to discuss a variety of topics. Please visit the city website and social media sites to receive information on when these meetings will take place.

We love to receive comments and feedback on ways we can better communicate with residents. If you have ideas or would like to comment on any communication methods used by the city, please email Council Member Jenney Rees at jrees@cedarhills.org.

Connect with the city!



www.cedarhills.org



Join Automated Messages: 801-785-9668



twitter.com/CedarHills_Utah



Submit your email address for city notifications (important or emergency information)



www.facebook.com/cedarhillsutah

We love to receive comments and feedback on ways we can better communicate with residents. If you have ideas or would like to comment on any communication methods used by the city, please email Council Member Jenney Rees at jrees@cedarhills.org.

WATER CONSERVATION

Pressurized Irrigation Issues

1. Cedar Hills is using enough water for 9,610 homes, even though we have only about 2,510 homes. We are using roughly 375% more water than we should.
2. Dissolution of the Manila Water Company means the city absorbed 100+ more homes (with larger lots than the city average) to our PI system.

The City of Cedar Hills continually monitors pressurized irrigation (PI) usage, as consumption levels can impact water supply and pressure. In 2013 the city had used approximately 1.2 billion gallons of pressurized water, which is enough to water 9,160 homes, based upon State recommended outdoor water usage. We have approximately 2,510 homes in Cedar Hills. Throughout the season, staff was monitoring city-wide usage and we were consistently over the recommended usage. City staff will be presenting total consumption numbers for this year within the next few months.

While the original PI system was built to handle secondary water needs for the city at build-out, there are two main circumstances that have impacted that initial plan. The first is overconsumption, especially as we continue to struggle with drought conditions. The second was the dissolution of the Manila Water Company. This water company provided water services to homes in Cedar Hills and Pleasant Grove, but when it went out of business the city had to take on 100+ homes and add them to the water system. Many of these lots are larger than the average lot size in Cedar Hills. This was an unexpected event and not part of the PI design plan.

Why is this a problem?

Overconsumption causes concern for multiple reasons.

- The city is being forced to supplement the PI system with culinary water from city wells. In July and August, 100% of the drinking water provided through the Cottonwood Well is put into the PI system for outdoor watering.
- The system is running at full capacity 24x7 for most of the summer. This places tremendous wear and tear on the infrastructure and increases the likelihood of premature failure of key system components and unreliable performance.
- High demand throughout the night has a negative impact on water pressure, which has resulted in some residents not receiving enough pressure to adequately water their lawn.
- If there was a mechanical failure at the main culinary well, the city would have to provide culinary water to residents from the Cottonwood Well, which would mean that the PI system would run out of water.
- While the city is about 90% built out, there is still some room for growth. Adding more water users to the system will exacerbate the problems mentioned above.

City Water Resources

The city has two culinary (drinking) water wells: the Harvey Well and the Cottonwood Well. The Cottonwood Well was built to provide redundancy to the culinary system but, as mentioned, in the summer months is pushing water into the PI system.

Overconsumption Issues

1. 100% of our culinary well water is used for outdoor watering.
2. 24x7 operation causes excessive wear on infrastructure.
3. Not enough pressure for all residents to water lawns at night.
4. With room for growth, more users will exponentiate existing problems.

Water Conservation Continued

For the PI system, the city receives water from a few different sources. The PG Ditch provides water from American Fork Canyon runoff, but this water source tapers off early in the watering season. The city owns an irrigation well that provides secondary water to the PI system. The city also has two connections to the Central Utah Project pipeline (CUP); however, this water is very expensive and we have a limited supply. We are currently allocated 710 acre feet of water through CUP but have been using more than our allocated amount for the past few years. We will be asked to scale back to the number of water rights we have, and it's very difficult to purchase additional water rights from CUP, as 100% of the shares are already allocated and no other cities are interested in selling. Lastly, our Cottonwood Well does provide culinary water to the PI system. The city has a series of booster pumps that deliver water into the different pressure zones and into the PI pipes.

What can I do to conserve?

There are several things each resident can do to reduce outdoor consumption.

- Follow State watering guidelines shown here. Cooler months mean less water is needed.
- Only water on your assigned watering days. This year the city implemented watering restrictions, which are Monday, Wednesday, and Friday for odd house numbers and Tuesday, Thursday, and Saturday for even house numbers. Businesses, churches, and HOA's must supply the city with a watering plan that complies with city restrictions.
- Frequently check your irrigation system for leaks.
- Adjust sprinklers so only the lawn is watered, not sidewalks or streets.
- Water between the hours of 10pm and 7am. Watering when it is cooler allows water to penetrate into the root zone.
- Avoid watering on windy days.
- Let your grass grow longer and train your roots to grow deeper. Raise mowing height to 2.5 to 3 inches.
- Use low-water plants and shrubs.
- Add mulch. A thick layer of mulch cools flowerbeds, inhibits weed growth, and slows the evaporation of water from the soil.
- Installing rain delay sensors on your irrigation system is an easy way to eliminate overwatering during rainstorms. Visit your local hardware store for supplies.
- Schedule a free water check at slowtheflow.org. Trained workers will perform the water check at your home and provide you with a customized watering schedule.
- Apply grub and insect control when necessary and fertilize per product recommendations.
- Look for more watering tips at waterwiseutah.org.

City officials and staff understand that the city must do its part in conserving water. Some steps that have been taken by the city include:

WATERING SCHEDULE

Adjust your watering to meet these guidelines

MARCH

No irrigation recommended

APRIL

No irrigation recommended

MAY

21 minutes every 4 days

JUNE

21 minutes every 3 days

JULY

21 minutes every 3 days

AUGUST

21 minutes every 3 days

SEPTEMBER

21 minutes every 6 days

OCTOBER

No irrigation recommended

- Installing rain delay sensors at the major parks so the sprinkler system does not turn on in the rain or after the ground has received a significant amount of rainfall.
- Reducing watering times on park strips owned by the city.
- Reducing watering times at the golf course.
- Providing golf maintenance crews with technology that allows them to remotely control the golf sprinkler system so that it may be turned off during rainstorms.

Has there been talk of installing PI meters?

The city has not made any decisions with regards to PI meters. We are currently in the research phase to better identify the issues we face now and in the future before deciding how to best solve these issues. It will be imperative to finalize a solution before drastic measures must be taken. We appreciate and encourage resident involvement as we continue through this research process.

In addition to water conservation, reducing the amount of water being delivered through the system also reduces energy and maintenance costs. As part of the research process, city staff is reaching out to other cities who have installed PI meters as part of their system to see what results they have received in both water and energy reduction. Staff is also reaching out to cities in the area who do not meter outdoor water to see what measures they have put in place to reduce consumption and what effect that has had. This includes things such as assigning watering days, fines, and restricting access to the PI system, all of which were also implemented by the city this year.

This research is being done openly, and feedback is encouraged. For now, the city will continue with education efforts to raise awareness on water conservation and the issues we face. Watering restrictions will be determined on an annual basis.

Outlook on Conservation

- At this time, the city is researching solutions for water shortages and soliciting suggestions from surrounding cities with varying conservation measures.
- Research is open and resident feedback is encouraged. Currently, the city will continue to educate and raise awareness - no decision on meters has been reached.
- Watering restrictions will be determined on an annual basis.

RECREATION/EVENTS

Cedar Hills offers a variety of recreation and events throughout the year. We have five public parks, which are supplied with water and electricity, including public restrooms, and each park has playground equipment and plenty of open space for outdoor activities. Our extensive trail system runs throughout the city and provides a beautiful and safe environment for walking, running, or biking.

Cedar Hills Recreation Department

Who do you contact?

Recreation Director (Greg Gordon)

- 801-785-9668, ext. 601
- ggordon@cedarhills.org

Recreation Coordinators

- 801-785-9668, ext. 302
- recreation@cedarhills.org

Events Manager (Natalie Scott)

- 801-785-9668, ext. 300
- nscott@cedarhills.org

Golf Pro Shop (Wade Doyle)

- 801-796-1705
- wdoyle@cedarhills.org

Our Recreation Department strives to provide many opportunities for residents of all ages. Our beautiful Recreation & Events Center also offers several activities to choose from, including:

Outdoor Recreation Programs:

Tot Soccer (Fall & Spring)
Flag Football
Jr. Jazz Basketball
Youth Soccer (K-2nd Grade)
Lacrosse
Ski Bus
Tee Ball
Golf Clinics
Teen Soccer
Pickleball

Indoor Recreation Programs:

Tree Fitness Bootcamps
Karate Classes
Celebrations Dance Classes
Youth Theatre
Celebrations Voice Lessons
Princess & Superhero Days
Pictures with Santa in December

Additionally, we have a beautiful 18-hole golf course with amazing valley and canyon views. To complement all of this, we are only minutes away from American Fork Canyon. The canyon offers hiking, biking, fishing, equestrian trails, campgrounds, ATV and motorcycle single track, snowmobiling, snowshoeing, and cross-country skiing.

Our annual city events include activities such as the Easter egg hunt, Cedar Hillbilly Day, princess & superhero day, pictures with Santa, and the very popular Family Festival. We continue to host the free pancake breakfast for residents in August and look forward to creating additional community events that families and neighbors can enjoy together.



Family Swim Night



Vista Room which hosts many fantastic city and individual citizen events



Family Festival

Something for Everyone

Cedar Hills put a high priority on providing activities and services that residents want. Some activities available within the City are:

- Get involved with the activities available; many of which have no registration!
- Cedar Hills has one of the best golf courses in the state.
- Hold your special event in the Vista Room, a top-rated facility equipped with some of the most beautiful views in the valley.
- Drop by and enjoy nature at one of our city parks. You may reserve a venue at the city parks anytime.
- Increase your movement and enjoy the views along our many city trails where you can bike, jog, or walk.

PROGRAM	DIVISION	REGISTRATION	DATES
S U M M E R 2015			
Lacrosse	Grades 3 thru 8	TBD	Mid-June thru end of July
Tee Ball	Ages 4 & 5	March 15 thru mid-May	June thru early July
Golf Clinics	Ages 8+	May 1 until filled	June 15-25
Family Festival	All ages	None Required	TBD
Family Festival 5K	All ages	Online: www.afcanyonhalf.com	TBD
F A L L 2015			
Soccer	Grades K thru 2	May 1-August 2	Aug 22 thru end of Sept
Flag Football	Grades 2 thru 9	June 15 thru August 16	Sept 1 thru mid-Oct
Fall Tot Soccer	Ages 3 & 4	June 23 until filled	Aug 26 thru Sept 30
Pumpkin Walk/Haunted Creek	All ages	None Required	Oct. 26
Cedar Hill-Billy Day	All ages	None Required	September TBD
W I N T E R 2015-16			
Santa Pictures @ Cedar Hills	All ages	None Required	December 7
YCC Santa's Workshop	All ages	None Required	December 14-18
Ski Bus	Ages 7-17	Oct 1 thru Jan 15	February 6, 20, 27
Jr. Jazz	Grades 3 thru 8	Oct 1 thru Nov 30	Jan 9 thru mid-March
S P R I N G 2016			
LP Youth Baseball	Ages 4 thru 15	Jan 1 thru Mar 1	April thru early June
Spring Soccer	Grades K thru 2	February 1 until filled	April thru May
Spring Tot Soccer	Ages 3 & 4	March 1 until filled	Mid-April thru end of May
Super Heroes & Sidekicks	Ages 3 thru 12	February	March
Teen Easter Egg Hunt	Ages 11 thru 14	None Required	March 25
Easter Egg Hunt	Ages 0 thru 10	None Required	March 26
Youth City Council Registration	Grades 9 thru 12	Applications due by May 1	2016-17 School Year
Teen Soccer	Grades 9 thru 12	January 25 thru March 22	April 12



Cedar Hills Golf Club

The Cedar Hills Golf Club is a 6,600 yard, 18-hole, par 72 championship golf course nestled at the mouth of picturesque American Fork Canyon in North-Central Utah County. With the first tee shot dropping almost 200 feet from the tee to the fairway, an exciting round of golf is guaranteed right from the beginning. Far from the average hard-edged golf course, Cedar Hills lets nature do the talking. The recently replaced bunkers blend into the natural transition areas with native

grasses. Our course layout encompasses varied topography and scenic vistas from the highest point on the 14th green, which is 5,253 feet above sea level, to the American Fork River 750 feet below.

Tee Times & Rates

Call 801-796-1705 to book tee times up to seven days in advance. Tee times may also be booked online at www.cedarhillsgolfutah.com. Please contact the Pro Shop for questions regarding golf lessons or to schedule a golf tournament for your own company with special preferred pricing for Cedar Hills residents.

Resident Rates (with cart)

9 Holes	Monday-Thursday \$18.00*	Friday-Sunday \$20.00*
18 Holes	Monday-Thursday \$36.00*	Friday-Sunday \$40.00*

**Ask to get a resident card to save money next time you golf at the Cedar Hills Golf Course. Must show ID with a Cedar Hills address.*

Season Passes & Tournaments

The Cedar Hills Golf Club has a variety of season passes to fit your needs - including single, family and extensive corporate passes to fit your needs. Season passes start for as little as \$600 for an individual pass. Call or stop by our Pro Shop and speak with Wade Doyle to find out which season pass best fits your needs. We'd love for you to make the Cedar Hills Golf Club your home course or put on a great event and/or company tournament personalized just for you. We love having our residents playing and purchasing season passes.

Vista Room

The beautiful Vista Room is located inside the Cedar Hills Community Center. Guests of the Vista Room will be treated to breathtaking views of Utah Valley, Timpanogos Temple, and Utah Lake. Whether you need a space for a youth sporting banquet, family gathering, community class, meeting, or a reception, we can accommodate your group. The Vista Room's capacity is 224 people with tables and chairs provided. The Vista Room is quickly becoming one of the most sought after venues in the county and tends to book up quickly. The total area is over 4,000 square feet and is the perfect size to make you feel right at home with your guests.

Pricing

Sunday-Thursday for a 7 hour event	\$1350.00
Friday for a 7 hour event	\$1650.00
Saturday for a 7 hour event	\$1750.00

** Recently, the City Council approved new resident rates for room rentals in the Community Center. Cedar Hills residents may rent any of the rooms for \$20/hour on Mondays and Tuesdays. Earlier this year the city mailed each resident a coupon for*



The view on Hole 10



Hole 13

Cedar Hills Golf Course has some of the prettiest views in the valley



Who do you contact to use the Vista Room facilities?

Events Manager, Natalie Scott

- 801-785-9668, ext. 300
- nscott@cedarhills.org

Residents get a discount and a low hourly rate of \$20 on Mondays and Tuesdays

Pricing includes an events staff person on site during your event.

\$100 off a full rental. Please come to the building for a tour of our beautiful facility. Contact Natalie Scott for special resident pricing for dates scheduled within 30 days of the event or for smaller events that last less than a couple of hours. Must present valid proof of Cedar Hills residency.

Amenities

- o Flexible floor plan to allow seating for up to 224 people
- o Tables, chairs, and linens
- o Optional catering available
- o Sound system, two 55" HDTVs, and Blu-Ray
- o Outdoor venue accommodations, including a newly installed pergola
- o Kitchen prep room with running water, refrigerator, and plenty of counter space
- o A beautiful bride's room available for weddings

Pricing includes an events staff person on site during your event. Additional time can be booked for a small fee, if needed. Please call our events manager at 801-795-9668 ext. 300 for more information or to tour the Vista Room. Additional services are also available for minimal fees. Please inquire for additional information.

Room Rentals

Within the community center we also have a conference room and two large rooms in the basement that may be rented. We would love to help you plan a retreat, which could include a business meeting in the conference room and golf for any size group. If interested, please contact the recreation director or events manager at the phone numbers listed above.

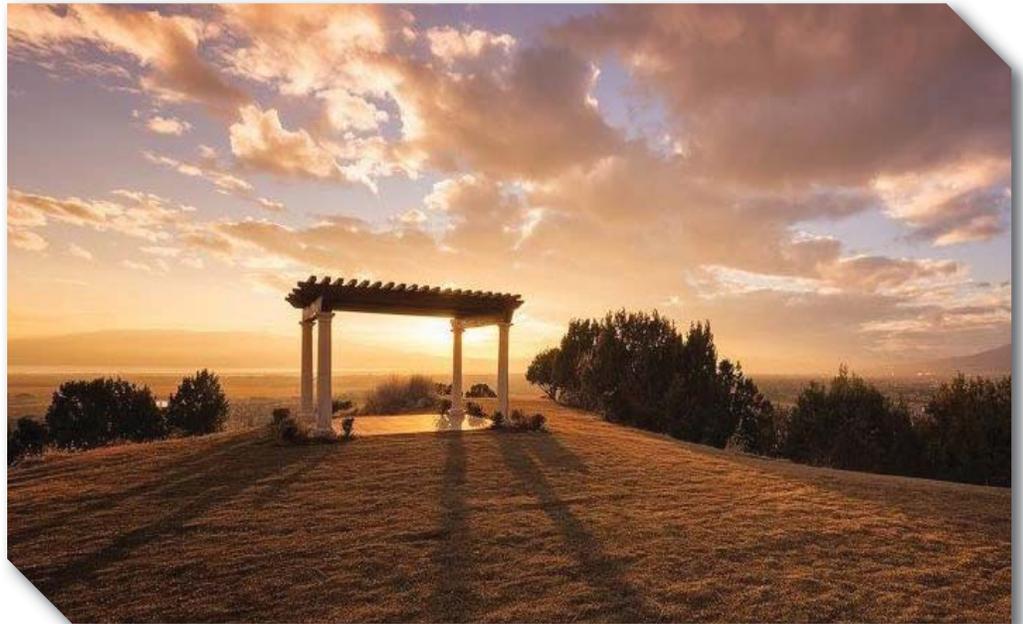


Photo Credit: Alan Fullmer, Cedar Hills Resident

Parks and Trails Guide

City Parks

To reserve a park facility, please submit a park reservation request form (located on the city website) to the front desk (frontdesk@cedarhills.org) or drop it off at the city office, 10246 N Canyon Road. Please call 801-785-9668, ext. 100, for more information.

City Trails

The Forest Creek Trail, the Bonneville Shoreline Trail and the Murdock Canal Trail encourage bikers, joggers, and walkers to use our outdoors for invigorating exercise and breathtaking views of the surrounding area. To view a map of the city’s amazing trail system, visit our website at www.cedarhills.org/maps.



Heritage Park

**Please note that the golf course cart paths should not be used as a walking or biking path.*

Park	Address	Amenities
Heiselt's Hollow	3955 W. Cedar Hills Drive	Little League/Softball Field, Playground, Walking Path, Small Picnic Table, Restrooms
Heritage Park	4425 W. Cedar Hills Drive	Pavilion, 6 Tables, Electricity, Restrooms, Playground, BBQ Grill, Basketball Court, Volleyball Pit, Frisbee Golf Course, Amphitheater, Walking Path, Trail Access
Mesquite Park	10440 N. Mesquite Way	Full-Sized Soccer Fields and Two Junior-Sized Fields, Playground Area, Pavilion with Picnic Tables, Restrooms
Sunset Park	9814 N. Dorchester Drive	Pavilion with Picnic Tables, Restrooms, Large BBQ Grill
Timpanogos Cove Park	9508 N. Timpanogos Cove	Five Picnic Pavilions, Two Playgrounds, Basketball Court, Natural Amphitheater, Restrooms, Trail Access

Restrooms are closed around the end of October.

AMERICAN FORK POLICE



The American Fork Police Department has 35 full-time sworn officers and two part-time officers. In addition to the sworn personnel, the department has an ordinance enforcement officer, victim's advocate, administrative analyst, and four support personnel. The patrol division is the largest division in the department with 23 officers including two full-time K9 handlers. Within the patrol division, the officers are assigned to patrol, motors, K9, SWAT, bicycle, and other specialty assignments. AFPD also sponsors a youth education course (NOVA) in the elementary schools in every 6th grade class in Cedar Hills and American Fork. The NOVA program educates the youth in how to deal with challenges in our society such as drugs, gangs, bullying, alcohol, and tobacco.

To Protect and Serve:

- 23 sworn officers
- 2 full-time K9 handlers
- Sponsors 6th grade youth education (NOVA).
- Officers serve in patrol, motors, K9, SWAT, bicycle, specialty assignments.

Police Force

The patrol division consists of the officers you see in your neighborhood. They are responsible for preliminary investigations. They often are the ones who gather information about criminal cases and make a report to detectives. They are first responders who arrive on scene in emergencies. All of the officers are trained in first aid and CPR. Our officers are handling a busy call load of traffic enforcement, accident investigation, and responding to all calls for service.

Police Force: Patrol

- Officers seen in your neighborhood are responsible for preliminary investigations.
- First responders in emergencies.
- Trained in First Aid and CPR.



Police Force: SWAT

- Serve high-risk search warrants
- Hostage Rescue
- VIP Protection
- Participated in active shooter training with each elementary school in Cedar Hills

Our SWAT team is made up from both the patrol and investigations divisions. SWAT, or Special Weapons and Tactics, serves high risk search warrants, are trained in hostage rescue, and V.I.P. protection. Active shooter training has been conducted with each elementary school in Cedar Hills and American Fork. Each school's faculty received a tactical presentation by the chief of police and the SWAT commander in responding to a "lockdown" situation in the school. Each school was then assisted in a full lockdown drill, where each student was introduced (in a non-threatening manner) to a uniformed police officer and a tactical officer dressed in a SWAT uniform so they would recognize who the "good guys" were in a critical incident. The lockdown training and drill were warmly received by the faculty and

students in each school. Our SWAT officers are often training in the schools, so we are familiar with the layout of the school and are better prepared if an emergency were to happen.

The investigation division is made up of the remaining officers of the department. This division is responsible for the investigation of criminal cases. They are responsible for the “who dun it?” of police work. These officers are highly trained and skilled in their abilities. Their training and experience have enabled them to investigate crimes from domestic violence to homicide. These detectives are among the best investigators in the county. Their abilities put them head and shoulders above other investigators in the area. In the last five years the American Fork Police Department has successfully investigated and prosecuted four homicide cases. This is an unfortunate statistic to mention, but it speaks to the investigative skills of the police department.

Our records division provides prompt assistance to the community in answering law enforcement questions, assisting with fingerprints, and supplying police reports. All services are free to residents of Cedar Hills and American Fork.

Our Services

The NOVA program is a big hit with both parents and children. NOVA is taught by uniformed officers to 6th grade students in all of the elementary schools. The NOVA program helps teach our children the importance of making correct life choices as they mature. Those choices include being a good student, avoiding drugs, alcohol, violence, and being contributing citizens in their communities, just to name a few.

Often some of the day-to-day items the police department handles go unnoticed by the public in general. We receive several requests a week to speak with youth groups and neighborhood meetings. LDS wards often call on us to present safety presentations to their young women groups. Our officers are often teaching merit badge classes to Scout groups such as fingerprinting, law, crime prevention, and all of the citizenship merit badges. Empty nester groups and Relief Society groups often request presentations on neighborhood security and home safety/security. These presentations are always made by a command level officer. Cub Scout and other scout groups are often at the department taking tours of our facility, and they always enjoy interacting with the officers and blasting the siren on police cars.

We appreciate the opportunity to serve Cedar Hills. While our station is located in American Fork, we consider your community part of ours.

For non-emergency questions or concerns you may reach us at 801-763-3020.

Police Force: Investigation

- Solving criminal cases
- Successfully investigated and prosecuted four homicide cases

NOVA - Teaching 6th graders

- Being a good student
- Avoiding drugs, alcohol and violence.
- Being contributing citizens to their communities



Promoting peace in the community

- Safety presentations to youth, womens, and mature groups of people.
- Merit badge classes to scouts
- Younger scouts tour of facility and interactions with officers.

LONE PEAK FIRE DEPT

Organized in 1996, now well-established with:

- 1 Fire Chief, 1 Asst. Fire Chief
- 9 Fire Captains
- 28 Firefighters/paramedics
- 3 firefighters/engineers
- 7 firefighters/EMTs
- 25 interns

Lone Peak Fire Department is proud to serve the residents of Cedar Hills. Organized in 1996, LPFD has grown to include paramedic services and critical care transports, in addition to fire fighting.

Staff consists of a fire chief, an assistant fire chief, nine fire captains, 28 firefighters/paramedics, three firefighters/engineers, seven firefighters/EMT's, and 25 interns. LPFD personnel are certified in pediatric advanced life support and advanced cardiac life support. All vehicles and equipment are state-of-the-art in order to provide the best care to our patients.

LPFD primarily responds to calls regarding structure fires, brush fires, and emergency medical calls. However, they are equipped to also handle swift water rescues, hazardous material spills, vehicle accidents, canyon rescues, forest fires, patient extrication, and ice rescues. Some of the non-emergency functions that LPFD participates in are business safety inspections, fire hydrant testing and maintenance, school programs, fire pre-planning, station tours, teaching community classes, scout assignments, citizen assists, and community emergency preparedness planning.

A unique item for Cedar Hills is the LPFD transport engine. This vehicle is a fire truck and ambulance in one, which helps LPFD operate more efficiently and effectively, while saving taxpayers thousands of dollars.

Providing the Best to Cedar Hills

Lone Peak Fire Department has a transport engine which is essentially a fire truck and ambulance in one.

This vehicle allows our department to be more efficient saving money to taxpayers and critical time to emergency victims.



The LPFD appreciates the opportunity to serve this community and welcomes questions or feedback at any time. They may be reached at 801-763-5365

CITIZENS COMMITTEES

Cedar Hills has nine resident-driven committees made up of volunteers from throughout the city who generously give their time to making the city a great place to live and play. The contributions of these residents is invaluable, and city staff and officials want to express gratitude and appreciation to each.

Planning Commission

The duties of the Planning Commission include making recommendations to the City Council for adoption and amendment of the general plan and making recommendations to the City Council on adoption or amendment of land use ordinances, zoning maps, or official maps. They are also involved in making recommendations to the City Council on proposed subdivision plats and recommending an annexation policy. Meetings are generally set for the fourth Tuesday of every month at 7:00pm.

- Glenn Dodge – Chair
- Donald Steele – Vice Chair
- Jenney Rees – Council Liaison
- Craig Clement
- David Driggs
- Jeff Dodge
- John Dredge, Alternate
- LoriAnne Spear, Alternate



Board of Adjustment

The Board of Adjustment is a quasi-judicial body appointed for the benefit of residents in hearing requests to vary zoning and building ordinances set by the city. Meetings are scheduled as needed.

- Priscilla Leek – Chair
- Jeff Lindstrom
- Darin Lowder
- Charelle Hagen
- Philip Barker

Golf Course Finance Committee

In 2015, the committee reconvened to review a suggestion to close the course and convert portions into housing and portions into parks. They completed their research and presented their findings in an October townhall meeting. Their report can be found online at cedarhills.org/committees-boards/golf-finance.”

- Rick Stewart – Chair
- Trent Augustus – Council Liaison
- Rob Crawley – Council Liaison
- Gary Gygi - Mayor
- Charl Louw – Staff
- David Bunker – Staff
- Greg Gordon - Staff
- Mark Webb
- Priscilla Leek
- Rob Olsen
- Brent Aaron
- David Driggs
- Mark Horne



Cultural Arts Committee

The newly formed Cultural Arts Committee was created to provide opportunities for residents to enjoy arts within the community. This year the committee organized the Summer Concert Series at Heritage Park, the Children’s Art Show

during Family Festival, the musical performance HONK! at Heritage Park, and is currently working on adding new activities.

- Elizabeth Paul – Chair
- Jenney Rees – Council Liaison
- Gary Gygi - Mayor
- Shannon Williams – PR
- Anne Perkins – Visual Arts
- Peter Condor – Concert Series
- Nicole Allen – Performing Arts
- Emily Cox – Literary Arts
- April Hancock – Visual Arts & High School Outreach
- Rebecca Roberts



Photo Credit: Alan Fullmer, Cedar Hills Resident

Family Festival Committee

The Family Festival Committee is responsible for planning and implementing all activities for the annual Family Festival. This includes activities such as Swim Night, Firecracker Golf Tournament, car show, Fun Run, youth party, Dinner and Movie in the Park, parade, carnival, and fireworks.

- Keith Irwin –Chair
- Jerianne Conroy – Co-Chair
- Jenney Rees – Council Liaison
- Greg Gordon – Staff
- Wade Doyle – Staff, golf tournament
- Angela Johnson - Volunteers
- Emily Cox – YCC project
- Joe Phelon – Swim night
- Ronnie Proffit – 5k and fun run
- Marisa Wright – Baking contest
- Melissa Willie – Dinner and movie
- Brent Powell – Car show
- Rob Olsen – Parade and car show
- Michelle Gunnell – Children’s games
- Nick Ivins – Geocache
- Floyd Rose – Vendors
- Michael Stuy – Photographer
- Steve Webber – Sponsors



Photo Credit: Alan Fullmer, Cedar Hills Resident

Water Conservation Committee

The Water Conservation Committee was created in 2013 and was tasked with analyzing the city’s water usage and trends, providing a comprehensive report to share with residents, and making suggestions for water conservation. The

committee completed these tasks, and their presentation was given in a townhall meeting in 2014, but may also be found on the city’s website.

- Richard Noble – Chair
- Gary Gygi – Mayor
- David Bunker – Staff
- Jeff Maag – Staff
- Betty Jo McKinlay
- Joel Wright
- Jon Traveller
- Paul Blaine Clyde
- Priscilla Leek
- Randy Gehring

Beautification, Recreation, Parks & Trails Committee

The Beautification, Recreation, Parks & Trails Committee makes recommendations to the City Council on ways to enhance the community and develop and upgrade parks and trails. They host the annual summer pancake breakfast, the Yards of the Month program, and the annual City-wide service project.

- Boyd Wilkins – Chair
- Mike Geddes – Council Liaison
- Adrian Juchau
- Melissa Willie
- Susan Johnson
- Marilyn Buckner

Youth City Council

The Youth City Council (YCC) consists of teens throughout the community who work to provide family-friendly activities to the community throughout the year and raise money for the annual Santa’s Workshop, which provides Christmas gifts for Cedar Hills families in need.

- Courtney Anderson – Mayor
- Alixandra Bybee
- Amanda Jacobson
- Annie Ritchie
- Austin Peck
- Bailey Bezzant
- Blake Oler
- Brady Thomas Jacklin
- Brayden Beardall
- Brinley Pulsipher
- Bryce Baird
- Carson Seegmiller
- Chad Paskett
- Devon Olsen
- Emily Gustaveson
- Emily Nicole Bushman
- Erica Tovey
- Hadley Hilton
- Hailey Bennett
- Hannah Hallsted
- Hyrum Hallstead
- Jordan Coulam
- Kaden Orton
- Kaden Powell
- Katelyn Killian
- Landon Call
- Lauren Olsen
- Maddie Seegmiller
- Madison Boone
- Mandy Peck
- McKell McIntyre
- Morgan Williams
- Nate Brimley
- Nate Osborne
- Nathan Bennett
- Olivia Pasket
- Paige Smalley
- Phillip Orton
- Ryan Johnson
- Sarah Lewis
- Stephen Hansen
- Taryn Conroy
- Todd Paskett
- Tyler Gage
- Warren Wright
- Zachary Holley



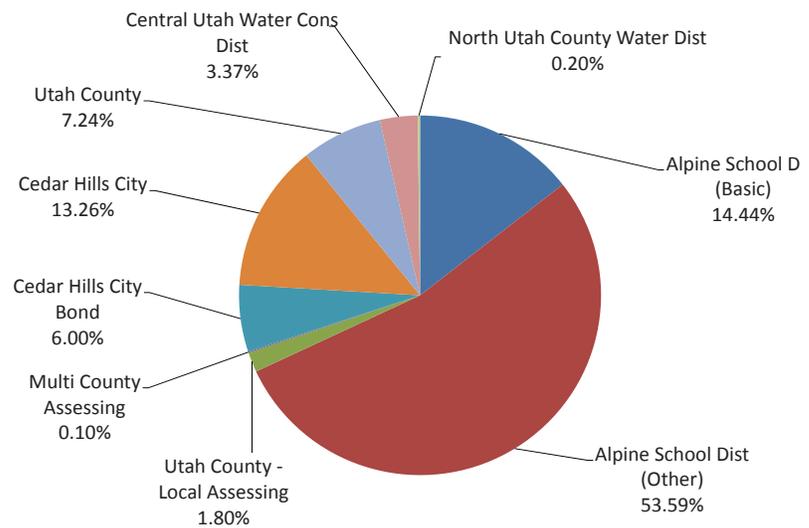
PROPERTY TAXES

Where does your money go?

Each year you receive a Notice of Property Valuation and Tax Changes from the Utah County Auditor. This notice provides the estimated value of your home, the change from the prior year, and lists the various portions of the property taxes you have to pay. Most, if not all of the homes in Cedar Hills increased in value over the past year. For a home in Cedar Hills valued around \$260,000 the breakdown looks similar to this:

CURRENT AND PROPOSED TAXES (Does NOT include Personal Property)						
Taxing Entity	Taxes Last Year	Tax This Year				
		No Budget Change	Proposed Budget	Change in Taxes	Percent	
ALPINE SCHOOL DIST (BASIC)	180.83	249.11	249.11	0.00	0.00%	
ALPINE SCHOOL DIST (OTHER)	850.88	924.25	924.25	0.00	0.00%	
UTAH COUNTY - LOCAL ASSESSING	28.04	29.99	30.99	1.00	3.33%	
MULTI COUNTY ASSESSING	1.66	1.72	1.72	0.00	0.00%	
CEDAR HILLS CITY BOND	90.10	103.46	103.46	0.00	0.00%	
CEDAR HILLS CITY	217.02	228.73	228.73	0.00	0.00%	
UTAH COUNTY	116.73	125.85	124.84	-1.01	-0.80%	
CENTRAL UTAH WATER CONS DIST	53.78	58.12	58.12	0.00	0.00%	
NORTH UTAH COUNTY WATER DIST	3.19	3.44	3.44	0.00	0.00%	
Total Property Tax	1542.22	1724.67	1724.67	0.00	0.00%	

Property Tax Distribution



Only 19.26% of your property tax is city tax. The city has no control over the remaining amount you pay to other entities such as the school district, which collects the largest portion, or the county. Also, notice that there are two line items for Cedar Hills. In order to be transparent, the city separates the amount due for the golf course bond payment (listed as CEDAR HILLS CITY BOND) from everything else. This year the tax rate for the General Fund is 0.001594%, which equates to \$685,065 in revenue. The portion labeled Cedar Hills City Bond goes to the golf fund revenues to pay off the general obligation bond. This year the tax rate for the bond is 0.000721%, which equates to \$309,970. When we refer to property tax rates we reference the combination of both, which is 0.002315% for fiscal year 2016.

How are property taxes assessed?

When it comes to the city's portion, there are generally two approaches cities use to determine how much tax you must pay each year. The first and most common approach is for the tax rate (or percentage) to adjust each year as property values change so that the total tax collected by the city is approximately the same every year. Each year the county re-estimates property values and then calculates what this tax rate should be so that the revenue collected by the city remains constant. The benefit of this approach for residents is that you will pay about the same amount of city property tax every year, regardless of the value of your property. The benefit to the city is that revenues stay consistent whether home values go up or down.



The second approach is for the tax rate to stay the same regardless of changes in property values. This means when your property values go up you pay more in taxes, and as your property values go down you pay less in taxes. One of the problems with this approach is that if property values go up significantly during a bubble, the city can receive much more revenue, leading some to worry that government could needlessly expand during these times. In addition, the constant fluctuation of tax revenue makes it difficult to budget each year for city services, causing some services to be cut if revenues go down.

A particularly difficult problem for some local cities occurs when they reduce rates if property values go up (to avoid expanding government), but then hold those rates low when property values go back down. This has caused some cities to fall many years behind in basic services such as road maintenance, causing a need to propose steep rate hikes to make up the shortfall when major maintenance projects are needed.

Which option is Cedar Hills using for the new fiscal year?

For the past four years, the City Council has chosen to adopt the County's calculated tax rate so that city revenues stay constant. The reasoning is that this prevents a tax increase for residents, since the amount they pay stays the same each year, and avoids expanding government simply because times are good. This year the City Council voted to adopt the Utah County calculated tax rate, which means the tax rate will go down from .002410 to .002315. This decrease is due to most property values increasing over the past year. For most residents this means the city portion of property taxes paid will be very close to the amount paid last year, even though your property value may have gone up.

Is it true that Cedar Hills has the highest tax rate in North Utah County?

While it is true that Cedar Hills does have one of the highest tax *rates* in North Utah County, this is not the same as the tax *burden*. The city's portion of your

Property Taxes Continued

property tax bill is approximately 20% of the total bill, and it is a smaller portion now than it was in 2007-2008 (from 25% then to 20% now). Because Cedar Hills' property values are near the middle for North Utah County, our actual tax *burden* is likewise near the middle.

There are two primary factors that explain Cedar Hills' higher tax rate. First, Cedar Hills is a relatively young city that has experienced most of its growth in the last 12 years. This means we have had to bond in recent years for infrastructure such as water facilities and buildings, whereas surrounding cities are older and have had many years to pay off this debt. Second, in 2005 the residents of Cedar Hills voted to bond for the golf course and the payments for this bond use about 1/3 of our total property tax revenue. While some may regret this decision, it is our obligation to pay off this bond and work to make the course as successful as possible so that we can preserve our open space and the value of our assets.

It is also important to remember that the tax rate is only one way to compare property taxes across cities. Another way to compare property taxes is to examine how much revenue is collected per household. The chart below shows the property tax collected per household for cities in Utah County. As you can see, Cedar Hills residents pay less city tax per household than our neighbors in Alpine, American Fork, and Highland.

Finally, property taxes only make up only 28.2% of tax revenue for the city; most of our revenue comes from sales and use taxes (47.71%). As the city continues to attract commercial development, this will help reduce our reliance on property

Taxes by City

CITY	2014 Population	2013 Households	2013 Median Household Income	2013 Median Home Value	Property Tax Levy	Tax Rate	Property Tax \$ Per Household
WOODLAND HILLS	1,455	384	\$ 79,258	\$ 401,138	\$ 548,777	0.005262	\$ 1,429
MAPLETON	9,071	2,239	75,139	328,604	1,453,787	0.002729	649
LINDON	10,723	2,575	65,110	318,713	1,638,935	0.001741	636
ELK RIDGE	3,005	597	76,193	287,341	355,276	0.002805	595
DRAPER	1,950	509	75,488	366,364	270,019	0.001701	531
ALPINE	10,131	2,311	83,087	412,428	1,116,081	0.001478	483
AMERICAN FORK	28,152	7,973	52,667	216,405	3,723,718	0.002362	467
HIGHLAND	17,456	3,766	95,694	393,545	1,728,453	0.001568	459
CEDAR HILLS	10,261	2,206	82,828	303,726	995,035	0.002315	451
LEHI	56,275	15,070	65,578	239,584	6,705,299	0.002090	445
SARATOGA SPRINGS	24,356	5,928	65,772	240,983	2,187,081	0.002083	369
PROVO	114,801	31,317	26,345	183,400	10,633,187	0.002377	340
SPRINGVILLE	31,464	8,950	47,789	195,124	2,827,230	0.001896	316
SALEM	7,237	2,022	63,997	234,988	618,080	0.001839	306
PLEASANT GROVE	37,064	9,502	51,919	224,797	2,798,042	0.001875	294
SANTAQUIN	10,106	2,599	51,170	186,332	655,799	0.002075	252
OREM	91,781	27,486	39,269	212,600	6,833,251	0.001652	249
SPANISH FORK	37,527	10,495	54,674	193,226	1,697,154	0.001091	162
EAGLE MOUNTAIN	25,593	6,214	57,750	189,629	978,496	0.001118	157
PAYSON	19,331	6,333	47,114	180,537	974,400	0.001280	154

Property Taxes Continued

tax revenues and allow Cedar Hills to provide additional services at a lower cost to residents

Is anything being done to reduce my tax burden?

Many in the city would like for the commercial zone to be developed with businesses that bring in additional sales tax revenue. In the meantime, city officials and staff work to make sure that operations are efficient and look to identify ways to reduce the amount of debt owed by the city. Below is an analysis of property tax rates for each taxing entity over the past 15 years. In the year 2000 the percentage of the overall property tax bill for general operations was 16.48%. It spiked in 2003, which is about the time the city started experiencing tremendous growth, but has steadily gone down and is now at 13.26% of the total property tax bill, the lowest it has been since 1999.

In 2006 an additional tax levy was assessed to pay for the golf course bond. This started with a rate of 10.26% of the total property tax bill. Staff and officials have worked to reduce that burden, including refinancing the bond at a lower interest rate of 2.47%. As a result, the debt levy percentage of the total property tax bill is now 6%.

Fiscal Year	Alpine School District Tax Rate	Alpine School District % of Total	Cedar Hills General Operations Tax Rate	Cedar Hills General Operations Tax % of Total	Cedar Hills Debt Levy Tax Rate	Cedar Hills Debt Levy % of Total	Cedar Hills Combined Tax Rate	Cedar Hills Combined Tax % of Total	UT County Combined Tax Rate	UT County Combined % of Total	Central Utah Water Tax Rate	Central Utah Water % of Total	North Utah County Tax Rate	North Utah County % of Total
1999-2000	0.006962	64.54%	0.001778	16.48%	0.000000	0.00%	0.001778	16.48%	0.001611	14.93%	0.000396	3.67%	0.000040	0.37%
2000-2001	0.006884	65.04%	0.001778	16.80%	0.000000	0.00%	0.001778	16.80%	0.001506	14.23%	0.000377	3.56%	0.000040	0.38%
2001-2002	0.006769	66.72%	0.001566	15.44%	0.000000	0.00%	0.001566	15.44%	0.001404	13.84%	0.000369	3.64%	0.000037	0.36%
2002-2003	0.006953	63.96%	0.002142	19.70%	0.000000	0.00%	0.002142	19.70%	0.001382	12.71%	0.000358	3.29%	0.000036	0.33%
2003-2004	0.007884	68.04%	0.001898	16.38%	0.000000	0.00%	0.001898	16.38%	0.001411	12.18%	0.000358	3.09%	0.000036	0.31%
2004-2005	0.008119	69.80%	0.001700	14.61%	0.000000	0.00%	0.001700	14.61%	0.001425	12.25%	0.000353	3.03%	0.000035	0.30%
2005-2006	0.008082	69.70%	0.001690	14.57%	0.000000	0.00%	0.001690	14.57%	0.001391	12.00%	0.000400	3.45%	0.000033	0.28%
2006-2007	0.006883	60.50%	0.001690	14.86%	0.001167	10.26%	0.002857	25.11%	0.001251	11.00%	0.000357	3.14%	0.000028	0.25%
2007-2008	0.006937	63.78%	0.001690	15.54%	0.000926	8.51%	0.002616	24.05%	0.001000	9.19%	0.000302	2.78%	0.000022	0.20%
2008-2009	0.007057	63.77%	0.001690	15.27%	0.000906	8.19%	0.002596	23.46%	0.001105	9.99%	0.000286	2.58%	0.000022	0.20%
2009-2010	0.007541	63.18%	0.001690	14.16%	0.001078	9.03%	0.002768	23.19%	0.001203	10.08%	0.000400	3.35%	0.000024	0.20%
2010-2011	0.008220	63.45%	0.001856	14.33%	0.001138	8.78%	0.002994	23.11%	0.001294	9.99%	0.000421	3.25%	0.000026	0.20%
2011-2012	0.008812	63.99%	0.001957	14.21%	0.001196	8.68%	0.003153	22.90%	0.001342	9.75%	0.000436	3.17%	0.000028	0.20%
2012-2013	0.008828	63.88%	0.001994	14.43%	0.001189	8.60%	0.003183	23.03%	0.001324	9.58%	0.000455	3.29%	0.000029	0.21%
2013-2014	0.008699	65.38%	0.001922	14.45%	0.000951	7.15%	0.002873	21.59%	0.001259	9.46%	0.000446	3.35%	0.000028	0.21%
2014-2015	0.008096	66.90%	0.001703	14.07%	0.000707	5.84%	0.002410	19.91%	0.001149	9.49%	0.000422	3.49%	0.000025	0.21%
2015-2016	0.008177	68.03%	0.001594	13.26%	0.000721	6.00%	0.002315	19.26%	0.001098	9.14%	0.000405	3.37%	0.000024	0.20%

15 -year Tax History

FISCAL YEAR 2016 BUDGET

BUDGET CATEGORIES

1. Governmental Funds
 - » General Fund
 - » Capital Projects Fund
 - » Golf Debt Service Fund
 - » Golf Fund
2. Internal Service Funds
 - » Motor Pool Fund
3. Enterprise Funds
 - » Water, Sewer and Storm Drain Fund

GENERAL FUND HIGHLIGHTS

- Revenues decreased \$20,000 due to reclassifying of CARE tax revenue to Capitol Projects Fund.
- Class C Road revenues expected increase of \$15,000.
- Recreation/Culture revenue expected to increase by \$43,360 to \$180,000+.
- Paperless billing, saving \$22,000.
- General Fund expenditures expected increase by \$21,025.
- Fire services: \$675,000/year, Police services: \$406,368/year.
- Election expenditures increased to \$15,000.
- Street expenditures decreased \$30,000.
- Park expenditures increased \$19,587.

What Is In The Budget?

The budget consists of five separate funds that are in three different categories.

Category 1 – Governmental Funds include activities that comprise the City’s basic services. The four governmental funds are the General Fund, the Capital Projects Fund, the Golf Fund, and the Golf Debt Service Fund.

- **The General Fund** is considered the chief operating fund of the City. This fund accounts for all financial resources of general government services funded primarily through property and sales tax revenue.
- **The Capital Projects Fund** accounts for the resources used to acquire, construct, and improve major capital facilities, other than those financed by proprietary funds.
- **The Golf Fund** is used to account for the revenues and expenses associated with operating the golf course.
- **The Golf Debt Service Fund** is used to show revenues and expenses specifically for the repayment of the bond obtained for the golf course.

Category 2 – Internal Service Funds account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis. The only internal service fund is the Motor Pool Fund.

The Motor Pool Fund accounts for the maintenance and acquisition of City vehicles.

Category 3 – Enterprise Funds are used to separate funding for activities that use fees to cover most or all of their costs. The only enterprise fund is the Water, Sewer, and Storm Drain Fund.

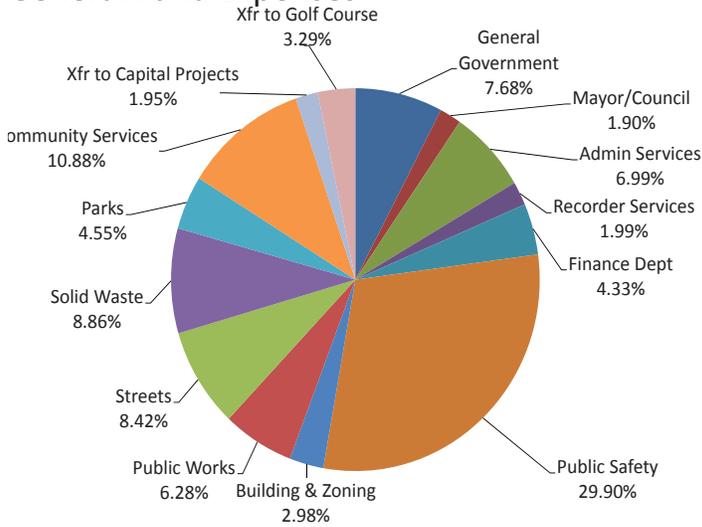
The Water, Sewer, and Storm Drain Fund is used to account for the revenues and expenses associated with the operation of the City’s water, sewer, and storm drain utilities. The fees assessed to residents are established to cover costs.

General Fund

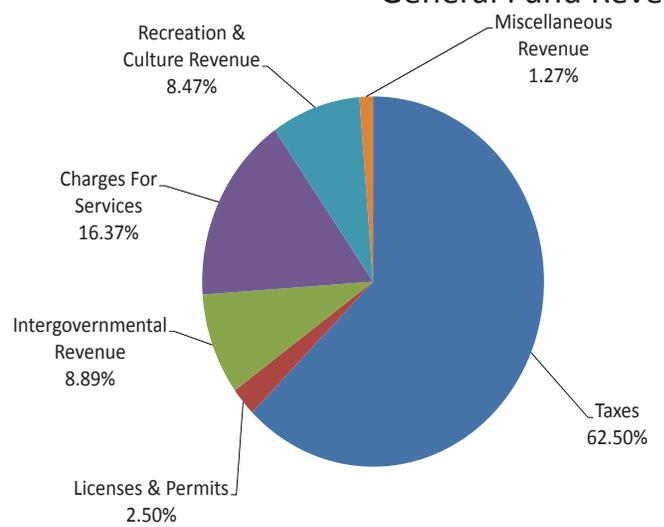
Revenues for this fund mainly come from taxes and charges for services. Expenditures include most of the necessary expenses incurred to run the City, including public safety, public works and utilities, community services, parks, streets, and administrative services.

Each year the Mayor, City Manager and staff, the Finance Committee, and the City Council spend several months discussing priorities on how to best provide the services residents need. Every year the costs of those services increase and staff and officials discuss how to keep those services without increasing the property

General Fund Expenses



General Fund Revenues



tax revenues that each resident provides. Our goal has been to keep property tax revenues as low as possible while doing our best to maintain the level of service residents expect.

Highlights:

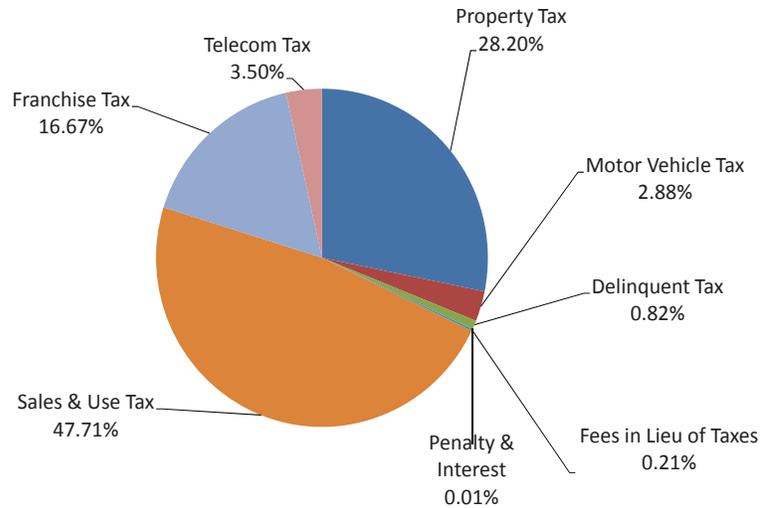
- The overall General Fund revenues are down approximately \$20,000 from 2015; however, the bulk of this change came from the decision to have CARE tax revenues display in the Capital Projects Fund instead of the General Fund. The city is conservatively budgeting an increase of \$9,000 in Sales and Use Tax. Property tax revenue is expected to increase by \$15,665 due to a rise in property values.
- Class C Road Fund revenues are expected to increase by \$15,000. This is related to the Transportation Infrastructure Funding bill, which was passed by the State Legislature. These funds are restricted and can only be used for roads and transportation-related infrastructure.
- Recreation & Culture revenue is expected to increase by \$43,360, with \$40,000 of that coming from event center rentals. The City is budgeting for event center rentals to be \$180,000 for 2016, though we have already surpassed that amount in 2015.
- The City moved to paperless utility billing, which is saving approximately \$22,000 per year.
- Overall General Fund expenditures are expected to increase by \$21,025. This is mainly due to an expected increase in legal fees and Motor Pool charges for the purchase of golf course maintenance equipment.
- Election expenses increased to \$15,000 as this is an election year.
- Fire services increased \$1,735 to a total of \$675,000/year, and police services increased \$18,049 to a total of \$406,368/year. Dispatch fees increased to \$33,608 to help pay for a new dispatch facility.
- Street expenditures from the General Fund decreased \$30,000. This is because the new transportation funding law, passed by the State Legislature, requires cities to continue to spend the same amount of money each year from their General Fund as they plan to in 2016. In order to not reduce the amount of



Class C Road funds to which the City is entitled, we reduced street expenditures coming from the General Fund for this year.

- Park expenditures increased \$19,587, as new governmental reporting laws require the city to show a charge for utilities used

The majority of tax revenue comes from Sales & Use Tax (47.71%), while Property Tax accounts for 28.2% of the overall tax revenue.



Tax Revenue

Capital Projects 2016:

1. Harvey Blvd widening
2. Development of Bayhill Park
3. Golf Maintenance Facility
4. Street work on Morgan, Sage Vista, Cedar Hills Sub, Cottonwood Hill, 9220 S, Emerald Cove, 4000 W, Lakeshore Sub, Commerical Zone
5. ADA compliant and upgrades to sidewalks
6. Sewer protection & management, new systems for Lakeshore Sub/Commercial Zone

Capital Projects Fund

The principal sources of funding are impact fees, transfers from other funds, grants, improvement fees, and CARE tax revenue. Expenditures include items such as street projects; acquisition, building, and improving parks; and city buildings.

Highlights:

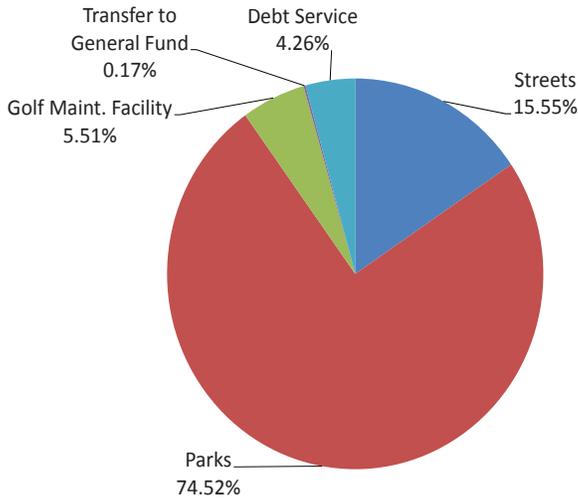
The major projects for FY 2016 are displayed in the chart on the next page.

There are two projects included in the budget that are long-term plans and will not be completed in FY 2016:

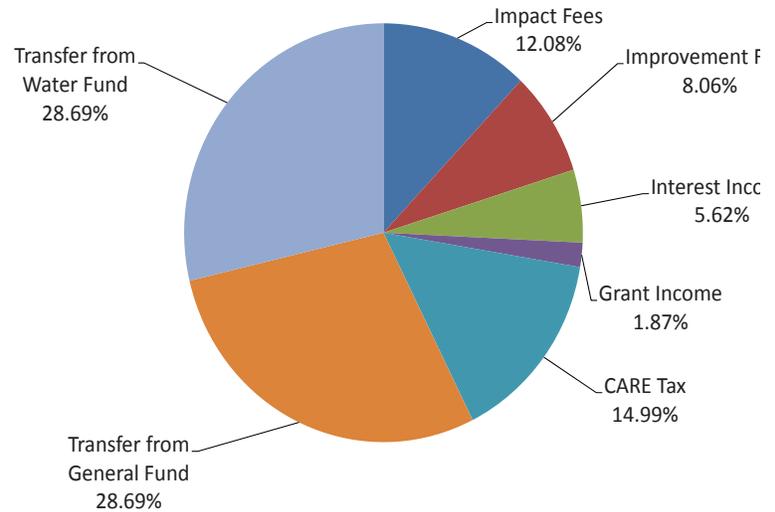
- The acquisition and development of Deerfield Park, located next to Deerfield Elementary. The City has been in litigation with the Harvey family over this piece of land for some time, and it is not yet known when this dispute will be settled. However, we are required to budget and plan for this project each year in the event that the dispute is settled in our favor.
- The second is the widening of Harvey Boulevard, which would occur in conjunction with the Deerfield Park project

Fiscal Year 2016 Budget Continued

Capital Projects Fund Expenses



Capital Projects Fund Revenues



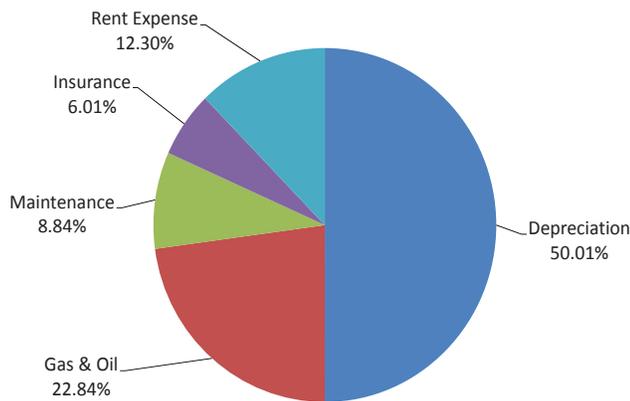
PROJECT	DESCRIPTION	COMPLETION DATE
CAPITAL PROJECTS		
Harvey Blvd	Upgrade the intersection of Harvey Blvd & 4600 W	Fall 2015
Bayhill Park	Development and construction of park	Summer 2016
Golf Maintenance	Design and construction of maintenance facility	Spring 2016
PARKS		
Heritage Park Trail	Tree maintenance	Ongoing
Cedar Hills Drive	Tree removal and replacement	Spring 2016
STREETS		
Road Work	Mill and overlay for Morgan and Sage Vista	Fall 2015
Crack Seal	Cedar Hills Subdivisions, Cottonwood Hill	Winter 2015-2016
Surface Treatment	9220 South, Emerald Cove, 4000 W	Summer 2016
New Streets	Lakeshore Subdivision & Commercial Zone	Fall 2015
SIDEWALKS		
ADA Compliance	Install ADA access at crosswalks	Fall & Spring 2015-2016
Safety Maintenance	Replace/repair as needed	Fall & Spring 2015-2016
STORM/SEWER		
SWMP	Update storm water management plan	Fall 2015
New Systems	Lakeshore Subdivision & Commercial Zone	Fall 2015
Cedar Hills Drive	Sewer protection upgrade	Spring 2016
WATER		
Harvey Well	Well maintenance and upgrade	Summer 2015
PI Pond 10	Flow meter maintenance	Summer 2015
System Additions	Lakeshore Subdivision & Commercial Zone	Fall 2015
Water Meter	Water meter upgrade project	Ongoing

Motor Pool Fund

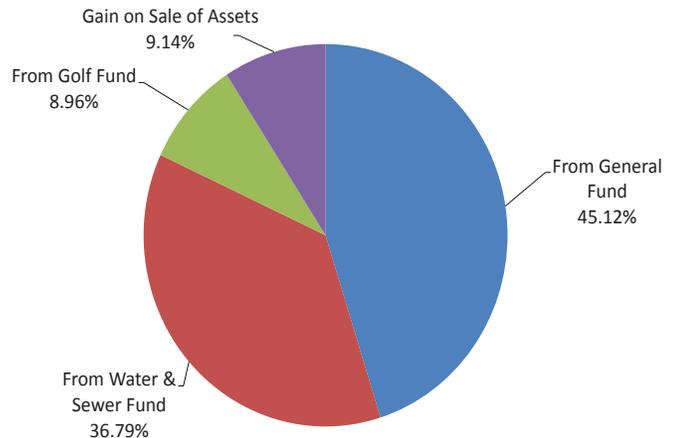
The main source of revenue for this fund comes from transfers from other City funds, though any gain on the sale of City-owned vehicles is also included in the revenue. Expenditures include gas, oil, maintenance, insurance, and depreciation.

Highlights: There are no significant changes to the Motor Pool Fund for FY 2015.

Motor Pool Expenses



Motor Pool Revenues



Timpanogos Special Service District

Photo source:
<http://img.deseretnews.com/images/article/mcontent-image/1154287/1154287.jpg>

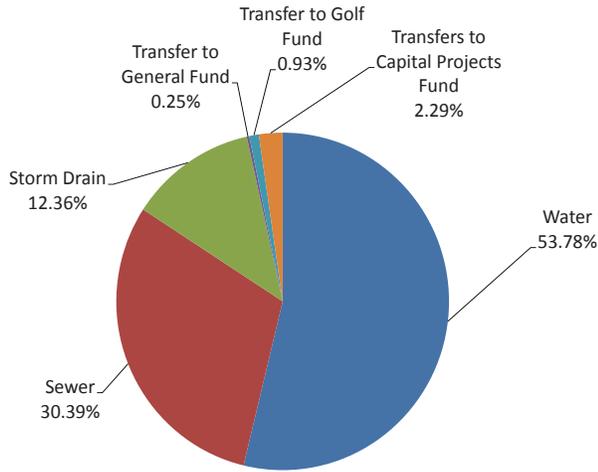
Water, Sewer, and Storm Drain Fund

Revenues for this fund come from fees paid for the use of water, sewer, and storm drain services. Expenditures include everything required to supply these services, including employee salary and benefits, materials, and maintenance

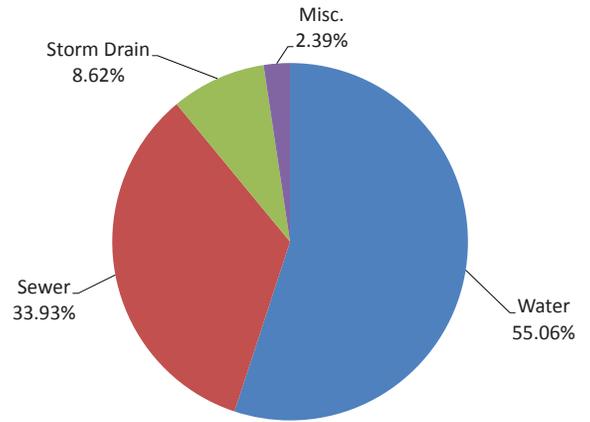
Highlights:

- Increases in revenue for FY 2016 are mainly due to a utility rates increase, which was recommended in the Utility Rate Study performed in 2012. This increase is necessary to ensure that system upgrades can be performed as scheduled without the fund falling short of projected revenues.
- Timpanogos Special Service District (TSSD) increased rates for all member cities. The expected increase for Cedar Hills is up \$49,000 for a total of \$600,000.
- The payments for three bonds come out of this fund. Two are for the pressurized irrigation system and one is for the redundant culinary well

Water, Sewer and Storm Drain Expenses



Water, Sewer and Storm Drain Revenues



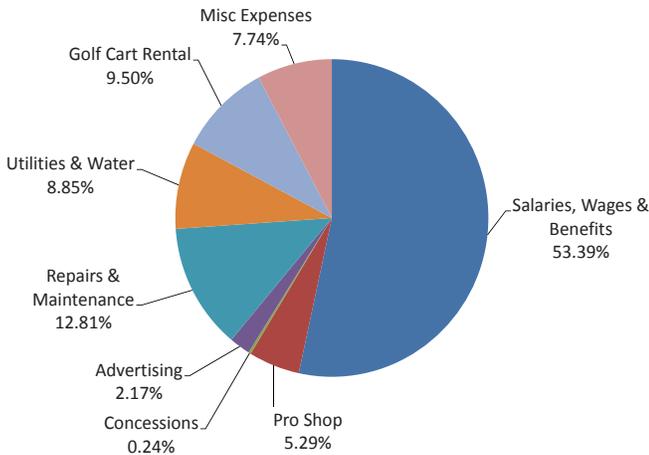
Golf Fund

Sources of funding for the golf course include revenue generated from golf activities (i.e., green fees, season passes, concessions, pro shop sales) and any needed transfers from the General Fund to cover losses. Expenditures include everything needed to maintain and operate the golf course.

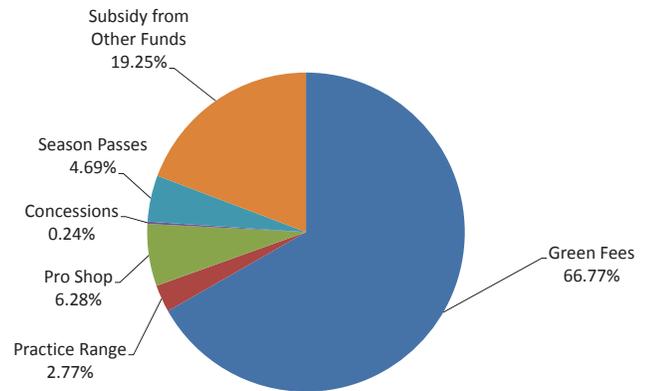
Highlights:

- Property tax revenue and all expenses associated with the bond have been moved to the Golf Debt Service Fund to make the financial information for the bond easily identified and more transparent.
- The expected subsidy to cover operational losses for FY 2016 is \$160,000

Golf Fund Expenses



Golf Fund Revenues

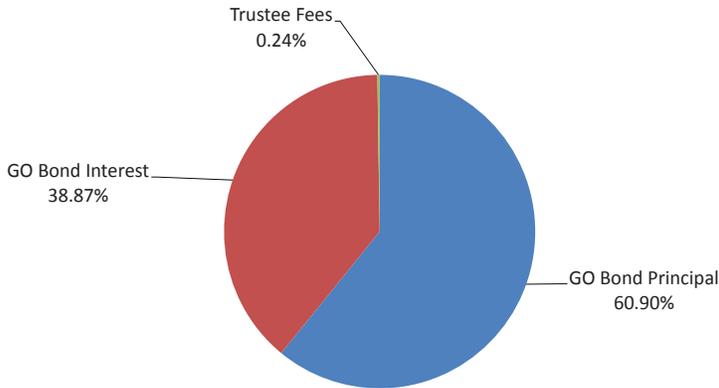


Golf Debt Service Fund

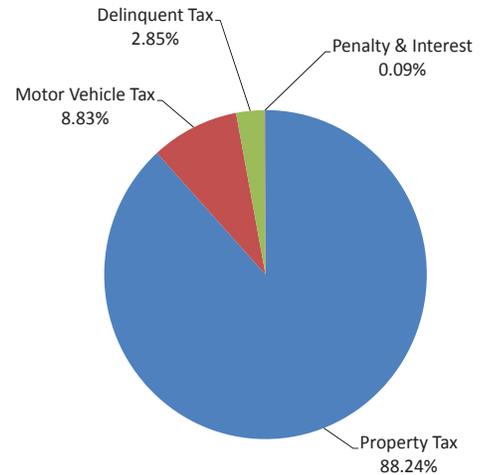
This fund shows the revenues and expenses associated with the golf course bond. Property tax revenue collected for this fund go directly to paying off the bond.

Highlights: There are no significant changes for this fund.

Golf Debt Service Expenses



Golf Debt Service Revenues



How Much Does the City Owe?

The City has six outstanding bonds.

	Date Issued	Original Amount	Balance as of 7/1/2016
General Obligation Bonds			
Golf Course Series 2005 (Partially Refunded)	11/10/2005	\$ 6,250,000	\$ 165,000
Golf Course Series 2012	12/20/2012	5,570,000	5,405,000
Revenue Bonds			
Pressurized Irrigation (PI1) (Partially Refunded)	3/16/2006	6,215,000	200,000
Pressurized Irrigation (PI1)	10/29/2014	4,632,000	4,607,000
Public Works Building	6/15/2006	2,325,000	1,825,000
Cottonwood Well	10/17/2007	2,090,000	1,481,000
PI Improvements (PI2)	3/12/2009	930,000	720,000
Total		\$ 28,012,000	\$ 14,403,000

1. Golf Course – This bond was voted for by residents in 2005 and is paid for through a property tax levy. A separate line item on property tax statements shows how much is collected from each household specifically for the payment of this bond. In 2012 the City refinanced the general obligation bond for the golf course at a lower rate of 2.47%. This rate was made available after the

City received an AA- bond rating by both Fitch and Standard & Poor. The new interest rate equates to a total savings of almost \$500,000 over the life of the loan, or approximately \$23,000 each year.

2. Pressurized Irrigation – This bond was issued in 2006 to pay for a City-wide pressurized irrigation system. Prior to this, residents used culinary water to water yards and lawns. Having a pressurized irrigation system saves residents hundreds of dollars every year in water fees and helps to ensure the City has a sufficient quantity of drinking water available. This bond is supported by water and sewer revenue.
3. Public Works Building – This bond was issued in 2006 to construct the Public Works Building/City Offices. This building serves as the workplace for the majority of City staff and houses all of the Public Works equipment needed to provide services to residents. This bond is backed by excise tax revenue.
4. Cottonwood Well – This bond was issued in 2007 for a redundant well to ensure that residents have an adequate supply of culinary water. This bond is supported by water and sewer revenue.
5. Pressurized Irrigation Improvements – This bond was issued in 2009 to upgrade the City-wide pressurized irrigation system. This bond is supported by water and sewer revenue. In 2013 the City refinanced this bond to reduce the interest rate from 5.99% to 3.02%. This will amount to a total savings of approximately \$236,000 over the life of the loan with a net present value of savings in the amount of \$195,000. PI rates will stay the same, and the additional revenue will be used to pay off this debt early.

Highlights:

- In 2015 the Government Finance Officers Association (GFOA) presented the City with the GFOA's Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report (CAFR). According to the GFOA, this certificate "is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management." This is the second year that Cedar Hills has received this certificate. The CAFR was judged by an impartial panel to meet the high standards of GFOA's program, including demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the financial report.
- The GFOA also presented the City with the GFOA's Distinguished Budget Presentation Award, being the thirteenth year the City has received this award. Finance Director Charl Louw was presented with a Certificate of Recognition as the individual primarily responsible for having achieved both awards.

The following table shows the history of debt the City has held over the past 10 years. City staff and officials have worked to reduce the debt burden on residents, from paying off bonds early to refinancing existing bonds at lower interest rates

Financial Highlights:

- City recognized with "highest form of recognition" in financial reporting by GFOA. This is the second year the City has received this certificate.
- Thirteen time recipient of GFOA's Distinguished Budget Award.
- Reducing debt burden by paying off bonds early and refinancing existing bonds to lower interest rates.

Fiscal Year 2015 Budget Continued

Outstanding Bonds by Type Last Ten Years										
Fiscal Year	General Obligation Bonds		Excise Tax Revenue Bonds		Lease Revenue Bonds		Utility Revenue Bonds			Total
	Series 2005	Series 2012	Series 2006	Series 2000	Series 2004	Series 2006	Series 2007	Series 2009	Series 2014	
2005-2006	\$ 6,250,000	\$ -	\$ 2,325,000	\$ 184,000	\$ 595,000	\$ 6,215,000	\$ -	\$ -	\$ -	\$ 15,569,000
2006-2007	6,185,000	-	2,325,000	142,000	555,000	6,005,000	-	-	-	\$ 15,212,000
2007-2008	6,060,000	-	2,275,000	97,000	515,000	5,795,000	2,090,000	-	-	\$ 16,832,000
2008-2009	5,930,000	-	2,220,000	50,000	475,000	5,605,000	2,010,000	930,000	-	\$ 17,220,000
2009-2010	5,795,000	-	2,160,000	-	440,000	5,405,000	1,928,000	905,000	-	\$ 16,633,000
2010-2011	5,655,000	-	2,100,000	-	400,000	5,255,000	1,843,000	875,000	-	\$ 16,128,000
2011-2012	5,510,000	-	2,035,000	-	-	5,080,000	1,756,000	845,000	-	\$ 15,226,000
2012-2013	480,000	5,505,000	1,970,000	-	-	4,900,000	1,667,000	815,000	-	\$ 15,337,000
2013-2014	325,000	5,455,000	1,900,000	-	-	4,715,000	1,575,000	778,000	-	\$ 14,748,000
2014-2015	165,000	5,405,000	1,825,000	-	-	200,000	1,481,000	720,000	4,607,000	\$ 14,403,000

Where Can I View the Budget?

Budget documents can be found on the City website at cedarhills.org/finance-documents/budget. In September of each year the finance team works on a comprehensive report, which includes details of the budget and capital projects plan. The complete budget document for FY 2016 will be available later this year; however, the approved budget is currently available on the website.

In addition to the budget document, Council Member Zappala has created a budget application, which allows residents to view more than 10 years of financial statements using easy-to-read charts and graphs. This application provides more detail of the budget document and allows residents to generate graphs showing yearly trends. City staff will upload new financial documents each year and may provide annotations to clarify areas that may be confusing. The application may be found online at budget.cedarhills.org



Screenshot from Cedar Hills Budget Application. Find it online at: budget.cedarhills.org



CEDAR HILLS

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cedarhills.org

BACK COVER PHOTOS CREDIT:
ALAN FULLMER,
Cedar Hills Resident

