



CEDAR HILLS

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OUTGOING MAYOR'S MESSAGE



Mayor Gary R. Gygi
Outgoing City Mayor

"I have loved every minute of being a public servant to those of Cedar Hills and now look forward to finding my next mountain to climb."

-Gary R. Gygi

My fellow Cedar Hills friends, this is my final State of the City Report for Cedar Hills, and I am pleased to say that the state of our city is strong and has never been in better financial shape. In my business experience and in the private sector we often talk about "deliverables," which is a term to reference things that have been accomplished and delivered to you, the stakeholders. I want to start with a high-level approach and then get into more details.

I will begin with your tax dollars—a topic that is near and dear to our hearts; however, taxes are not everything that matters. Also of importance to myself and those in our community are: the quality of life where we live and when it is time to move on—the ability to attract potential buyers and sell a home in a reasonable amount of time. On occasion, I have been lectured about the proper role of government. I understand the position clearly; yet, I believe that it is you, the residents and stakeholders of Cedar Hills, who determine what the proper role of government should be.

Now for the deliverables. About six years ago, when I began public service in Cedar Hills, the portion of your property taxes, which came directly to the city's revenues, were near 23% of the total. As I leave this year, it is closer to 19%, with the intent to continue to decline as debt is paid down each year. Speaking of city debt, six years ago the total was over \$16 million, and now it is about \$13 million. Additionally, we have refinanced three of the city's bonds, saving us \$1.6 million over the course of those bonds' terms. We have built up the money in our rainy day funds, which is at 21.7% in the General fund. The maximum level allowed is 25%.

Recently, we have been involved in some real estate deals, which we are very happy have come to fruition. The city owned almost nine acres of land near Harts Gas & Food, and that land is currently under contract. The buyer plans to expand our commercial business site with what will be mostly retail businesses, which you will be excited to hear about. We've enjoyed purchasing real estate for our community's needs from the Harvey family by acquiring about 12 acres east of Deerfield Elementary School. The 12-acre plot deal was held up for almost two decades, due to litigation, but we were able to resolve the disputes, and we now look forward to discussions of a possible Super Sports Park for you, our residents, in the next few years.

I have told our staff and council often that there are many things that we would like to do for our friends and neighbors in the community, but unless we get the numbers working correctly first, we can't do the "fun" things. A responsible government must consider the needs of the community before the wants—not the other way around. Our growing community needs are: maintenance and development of roads, water pipes, water wells, metering the pressurized irrigation system, and so forth. Infrastructure items like these are a must, but if we ignore our needs to fulfill our wants, I promise that in the future that decision will prove to be ill advised. Right now, we adequately maintain our roads and our water pipes, but I am concerned that if we ever neglect our roads like some of our sister cities have, then our budget, which is good, could be flipped on its head and put us upside down with many important budgetary items.

Let me finish by saying how honored I have been to act as Mayor these last six years. I have loved every minute of being a public servant to those of Cedar Hills, and I now look forward to finding my next mountain to climb.

MAYOR'S MESSAGE

It has been my honor to serve as a City Council member for the past six years and I look forward to continuing to serve Cedar Hills as your mayor over the next four years.

Upcoming Issues and Focus

We have many important issues to discuss and, as always, I welcome your input and feedback as we make decisions for our community. Some of the issues we expect to address this year include:

- Development in our commercial zone.
- Plans for the new Harvey Park located in the southeast portion of the city.
- The public safety needs and options for our community.
- An east-west connector road going through Highland and connect to Cedar Hills.

Continued Communication and Transparency

Communication and transparency have been and will continue to be priorities for me. Please refer to the city's website for current city events, as well as detailed information from all departments. For timely and in-depth updates, I invite you to follow my personal Facebook page at: facebook.com/mayorjenneyrees, or my blog at jenneyrees.com. I plan to use this blog to keep residents informed on city issues, as well as to provide updates from the County and State that may impact our community. You may also email me if you would like to receive email updates of the messages posted to my blog.

Appreciation for Cedar Hills Staff

As you will see in this annual State of the City Report, our staff has done a tremendous job of managing the services to our community, while keeping our taxes on par with those of surrounding cities. Our team of city employees works diligently to keep our roads and utilities in great condition, our finances and administrative items in compliance with State and Federal laws, the city codes and ordinances updated and enforced, and to provide community and recreational opportunities that are valued by our residents. We appreciate their hard work and dedication.

Preserving our Community and Planning for the Future

While Cedar Hills is nearly built out, Utah County is still growing, and it is important that we prepare for that growth and preserve the aspects of our community that make Cedar Hills a great place to live. I look forward to working with the City Council, city staff, and residents, as we plan for our future.



Mayor Jenney Rees

801-358-8730

jrees@cedarhills.org

"It has been my honor to serve as a City Council member for the past six years. and I look forward to continuing to serve Cedar Hills as your mayor over the next four years."

"Communication and transparency have been and will continue to be a priority for me. Citizens can stay abreast of city information in many ways."

"I look forward to working with the City Council, city staff, and residents as we plan for our future."

-Jenney Rees

CITY MANAGER MESSAGE



Chandler Goodwin,
City Manager/Planner
801-785-9668 x101
cgoodwin@cedarhills.org

Thank you for your interest in the 2017 State of the City Report. This has become an annual report, which allows a format for the Mayor and City Council to report on issues within the City of Cedar Hills. Additionally, city staff is given the opportunity to share the many services that Cedar Hills offers, some of which many may not be aware.

In this year's report, as in previous reports, topic points are focused on the financial state of the city. The city's elected officials and staff work closely to prepare an annual budget that reflects the needs of the city. The staff then works diligently to stay within the means that is provided by the council to manage the many services offered to the community. The financial portions of the report are meant to be an overview of the various funds. For a more detailed financial report, residents should review the annual City Budget Document or the Comprehensive Annual Financial Report, both of which may be found on the city's website.

Each staff department strives to provide quality services to the city's residents, whether they are through well-managed recreation programs, community events, or the delivery of safe and reliable municipal services such as water, irrigation, or sewer systems. Each department fills a specific and necessary function to keep the city moving forward. All departments adhere to the mission statement, which was adopted by the hard-working, dedicated city staff. Namely, they have committed to efficiently provide professional, reliable services to the community that will ensure safety and sustainability, encourage unity and cooperation, and enhance the quality of life.

"In this year's report, as in previous reports, topic points are focused on the financial state of the city. For a more detailed financial report, residents should review the annual City Budget Document or the Comprehensive Annual Financial Report, both of which may be found on the city's website."

--Chandler Goodwin

Should you have any questions or comments on this report, or wish to see different topics addressed, please don't hesitate to contact the city at 801-785-9668. Also, the Cedar Hills website, cedarhills.org, is an excellent resource for information on many topics. We look forward to continuing our commitment to provide exceptional communication, transparency, and service to our residents.

CITY COUNCIL



Denise Andersen

801-228-8304
dandersen@cedarhills.org

Responsibilities:

- Legislative Policy Committee



Ben Bailey

801-420-2529
bbailey@cedarhills.org

Responsibilities:

- Utah Valley Dispatch



Ben Ellsworth

805-236-0814
bellsworth@cedarhills.org

Responsibilities:

- Finance Committee
- Family Festival Committee



Mike Geddes

801-787-8238
mgeddes@cedarhills.org

Responsibilities:

- Lone Peak Public Safety



Brian J. Miller

801-920-7534
bmiller@cedarhills.org

Responsibilities:

- Parks and Trails Committee
- Art Committee

“There’s no greater challenge and there is no greater honor than to be in public service.”

— Condoleezza Rice



Welcome Home

Nestled at the mouth of American Fork Canyon on a mountain bench, the bedroom community of Cedar Hills provides a beautiful view of the surrounding mountains, Utah Lake, and Utah Valley.

Photo by Hartle Photography

CITY COUNCIL MEETINGS

1st and 3rd Tuesdays

7:00 pm

Community Center

CITY DEPARTMENTS



Chandler Goodwin,
City Manager
801-785-9668 x101

Administration and Recorder

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 chief budget officer. Additionally, emergency preparedness efforts, grant applications, records, and all human resource functions are handled by the administration 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 staff ensures compliance to state and local laws. Other key staff functions are: website maintenance, publishing the monthly newsletter, and processing library reimbursements.

The recorder is responsible for coordinating meeting documents, monitoring compliance with laws governing public meetings, management and retention of city records, as well as tasks related to the formal dissemination of public information, Government Records Access Management Act (GRAMA) requests, and all legal notifications.

The recorder also serves as the City's Election Officer and is responsible for the coordination and proper execution of municipal elections, which are held during odd-numbered years.

The recorder is also responsible for the codification, maintenance and distribution of the City Code, facilitating annexations and boundary adjustments, conducting bid openings, custodian of the City Seal, countersigning contracts, administering oaths, and notary services.

ACCOMPLISHMENTS:

- Provided library reimbursements to over 306 households
- Fulfilled nearly 102 requests for public records in compliance with GRAMA
- Processed 2, 229 passports from October 10, 2016, to June 30, 2017.



Colleen Mulvey, City Recorder
801-785-9668 x 503

Public Works & Building

The public works department oversees installation, maintenance, and repair of city infrastructure, including culinary water, pressurized irrigation, sewer, public streets, storm water, parks/trails, sidewalks, and more. Operations of these complicated systems require highly-qualified and trained technicians who are certified in various aspects of system operation and distribution. Technicians are eager to assist residents with water pressure or water quality, sewer backups, flooding issues, street or sign problems, and parks and trail inquiries.

The building department is responsible for residential and commercial building within Cedar Hills. Inspections (both new construction and remodel), adherence to statutes of the International Building Codes, and accurate written reporting are essential functions to promote safety throughout the building process.



Jeff Maag,
Public Works Director
801-785-9668 x 201

ACCOMPLISHMENTS:

- Updated the System Evaluation and Capacity Assurance Plan for the sanitary sewer system
- Completed Sanitary Survey
- Removed and replaced three water pumps and motors
- Created fire hydrant flushing procedure for Lone Peak Fire Department
- Cedar Hills Drive surface treatment completed
- Update city standards for LID Storm Water Compliance
- Cottonwood Estate utilities installation
- Upgraded the parks irrigation with Weather Trak System

Planning, Zoning and Code Enforcement

The planning and zoning department focuses on current and future development goals and code enforcement for Cedar Hills. Working closely with the Planning Commission, the city manager/city planner assists both parties through the approval process for subdivisions, developments, and improvements. As well as handling large developments, 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 residents by the planning/zoning department.

The code enforcement officer is responsible for visiting city neighborhoods to ensure that residences are being kept in compliance with city code. To report a complaint such as tall weeds, vehicles illegally parked, or foliage obstructing sidewalks or streets, please contact the code enforcement officer at 801-785-9668.

For nuisance complaints, such as barking dogs, loose animals, random noise, etc., please contact the American Fork Police at 801-763-3020.

Community Services, Recreation, and Golf

The community services/recreation department is responsible for the management and maintenance of the recreation/events center, youth sports, Cedar Hills Golf Club, and all city events. Adding positive activities and events to the community calendar has always been a priority for the 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 staff busy. Staff are dedicated to providing great recreation opportunities and community services for residents to enjoy.

ACCOMPLISHMENTS:

- Increased revenues in golf, recreation and events from the prior fiscal year
- Participation in sports programs increased from the prior fiscal year
- Added coaches pitch, 2nd grade Junior Jazz and a summer bowling league during the year

This section contains an overview of each of our city departments, so that you can know about the accomplishments and services we provide to the citizens of Cedar Hills.



Jenny Peay
Code Enforcement Officer
801-785-9668 x 500



Greg Gordon
Recreation Director
801-785-9668 x 601



Charl Louw

Finance Director

801-785-9668 x 401

Finance

The finance department's mission is to properly manage and safeguard public monies, the City's financial assets, and records in accordance with the priorities of the City Council and in line with current governmental accounting and auditing standards.

The finance department's core responsibilities include monitoring and updating the general ledger, monthly and year-end financial reporting, year-end audit schedules, budget oversight, cash and investments, utility billing, cash receipting, accounts payable and receivable, debt management, financial analysis, inventory audits, financial policy documentation, and enforcement. The finance staff also assists with information technology support, business licensing, and "State of the City" statistical updates.

ACCOMPLISHMENTS:

- In September 2016, the city's budget report qualified for the GFOA's "Distinguished Budget Presentation Award" was submitted and earned by the city for the 15th year.
- In December 2016, the city's financial statements qualified for the Government Finance Officers Association (GFOA) "Certificate of Achievement in Financial Reporting" for the fourth straight year.
- In March 2017, Fitch upgraded Cedar Hills General Obligation Bond rating from AA- to AA+. This is the highest bond rating the city has ever received and exceptionally high for the population and small commercial base. The rating upgrade was based on the City's operating performance remaining relatively stable and budget management remaining conservative during the current economic recovery.
- Summer of 2017, coordinated with the Beautification, Recreation, Parks, and Trails committee and city staff on the new playground equipment design for Bayhill Park by utilizing resident feedback.



In the summer of 2017, the Beautification, Recreation, Parks and Trails committee along with city staff coordinated the new playground equipment for Bayhill Park.



HARVEY MEMORIAL PARK

After many years of negotiations, the city acquired the 12 acres of land in the southern portion of the city that had been designated as open space for a future park. This area is located just east of Deerfield Elementary School and will be known as Harvey Memorial Park.

Earlier in 2017 the city hired In-Site Design Group, a landscape architecture and land planning firm in American Fork, Utah, to create a park master plan. To prepare for the planning and design of the park, the city asked residents to participate in a survey, regarding park features that they currently utilize and what potential changes they would like to have implemented. The survey was mailed to each resident and was accessible on the city's website during the month of June and part of July 2017. Based on the feedback received, the design firm was able to create a concept design for the new park. A virtual tour of the concept design can be viewed online at: cedarhills.org/concept2017. This is an initial concept plan, and it may change as it is discussed in further detail with residents.

For those interested in seeing the results of the survey performed earlier this year, please visit cedarhills.org/park-survey-2017.



As this will be a large park that will require more development funds than are currently available, the City Council and staff will have several discussions regarding funding options. For instance, the city can choose to bond for the park in order to complete it in one phase; the city can decide to bond for a portion of the park and complete the remainder in phases; or the city can decide to complete portions of the park as funds are available. Any bonds would go to a vote by the residents. All of these options will be discussed in depth, and the City Council encourages residents to participate in every step of this process.

CANYON ROAD HISTORY

For over a decade many agencies have discussed a change in ownership of Canyon Road. Eventually, the decision was made to transfer ownership of Canyon Road from UDOT to the County.

For over a decade, Utah County (County) officials, members of Mountainland Association of Governments (MAG)¹, and the Utah Department of Transportation (UDOT) have discussed a change of ownership of Canyon Road (SR-146). This came about as county officials wished to make what is now called North County Boulevard a regional road. In order to receive the federal funding necessary to build the type of road desired, the ownership of that road needed to transfer from the then owners (Lindon, American Fork, Pleasant Grove, and Highland) to the State of Utah. UDOT would only agree to take on this road by giving up ownership of another road in the area. While there was some talk of Alpine Highway being transferred to Highland with UDOT taking over North County Blvd², eventually the decision was made to transfer ownership of Canyon Road from UDOT to the County.

As early as 2007 when this transfer was being considered, Cedar Hills was upfront that Canyon Road needed to be brought up to standard, including adding curb and gutter³. Though UDOT was the owner of Canyon Road, the maintenance had been neglected for some time and the road has been in a failing rating for several years. Once North County Blvd was finished, the County Commissioners indicated that Canyon Road was the next project on this list⁴. However, upgrades and maintenance items continued to be ignored as the County and UDOT were looking to instead transfer ownership of Canyon Road to the cities of Cedar Hills and Pleasant Grove instead of the County. Because of the ongoing costs associated with maintaining a road of this size, both cities expressed an unwillingness to take ownership⁵ and requested that the County do so, as per the original agreement.

In 2014, an agreement of Jurisdictional transfer was drafted and the County agreed to take ownership.

In 2014, an agreement of Jurisdictional transfer of Canyon Road was drafted where the County agreed to take ownership⁶. The agreement included:

- A transfer of the following roads from local jurisdiction to UDOT: 700 North in Lindon; North County Blvd in PG, AF, and Highland.
- UDOT transfers \$3.3m to the County for Canyon Road improvements
- Canyon Road to remain functionally classified as a Minor Arterial and Major Collector



Canyon Road cracks and surface failure

1 Mountainland Association of Governments is the designated planning district for Summit, Utah and Wasatch Counties. MAG provides local government coordination of mutually beneficial programs and provides regional collaboration and cost-effective public services for the area communities

2 Daily Herald article "Residents decry UDOT plan to divest Alpine Highway". April 10, 2010. http://www.heraldextra.com/news/local/north/highland/residents-decry-udot-plan-to-divest-alpine-highway/article_b168073d-dccd-5f86-87ab-acbc6f59c3e6.html

3 Cedar Hills City Council meeting minutes 10/2/2007. <http://www.cedarhills.org/sites/default/files/minutes/city-council-ws-minutes-2007-10-02.htm>

4 Cedar Hills City Council meeting minutes 4/2/2013. "Commissioner Gary Anderson states that Canyon Road is the next road on the agenda and that the County is working with UDOT to determine how it will be funded." http://www.cedarhills.org/sites/default/files/minutes/city-council-minutes-2013-04-02_0.pdf

5 Cedar Hills City Council meeting minutes 11/19/2013. "The Mayor added that neither us or Pleasant Grove are interested in doing this at this point, and neither of us have budgeted to maintain SR 146." http://www.cedarhills.org/sites/default/files/minutes/city-council-ws-minutes-2013-11-19_0.pdf

6 Resolution deleting State Highway SR-146 and transferring to Utah County. http://utahdot.granicus.com/Viewer.php?view_id=2&clip_id=90&meta_id=5927

- Utah County assumed all maintenance responsibilities

In addition to the \$3.3 million, the County committed an additional \$1.5 million to this project, which came from unused federal funds originally allocated to North County Blvd. Because all parties understood that \$4.8 million would only cover a basic overlay of Canyon Road and not address many of the road issues, the cities of Pleasant Grove and Cedar Hills, along with Utah County, submitted a proposal to MAG in the spring of 2014 requesting additional funding for improvements⁷. This was approved at \$4.5 million, bringing the total amount available for road improvements to \$9.3 million.

During this process, the County again approached Cedar Hills and Pleasant Grove about taking ownership of Canyon Road at some point in the future, and taking on maintenance responsibilities immediately. Cedar Hills continued to turn down any proposal consisting of a change in ownership⁸. There was some indication that a refusal to take ownership would mean the approved upgrades would not be completed. In order to obtain clarification from all sides, Cedar Hills officials requested a meeting with UDOT, Utah County, and the City Council. The following points were made:

- UDOT stated they suggested Cedar Hills and Pleasant Grove take ownership of Canyon Road, but the cities weren't interested. They would not make improvements if they continue to own the road and requested the County take ownership.
- Commissioner Ellertson with Utah County stated that at the time this discussion began it was agreed that if the cities did not want to take possession of the road, the county would take it as a county road, with no obligation to increase the level of service by installing curb, gutter, drainage, etc. The county wanted the cities to take the road. The county was not interested in accepting the MAG money because they were not interested in maintaining the road at a higher standard. Commissioner Ellertson stated his belief that Canyon Road is a safe road and any safety issues are the fault of vehicle operators. He also stated the only reason that the County agreed to this jurisdictional transfer is because it was interested in getting state money for North County Boulevard and they would reject any MAG money approved for improvements if the cities won't take ownership⁹.

Cedar Hills officials explained that Canyon Road serves as a major access point to American Fork Canyon and is a regional road, not a city road. They also advised the County that it would be irresponsible to reject MAG funds and not make necessary safety improvements to the road as significant safety issues had been identified.

During the September 22, 2015 City Council meeting, the Council was informed that

7 Mountainland MPO Project Prioritization Concept Report. https://jenneyrees.files.wordpress.com/2016/11/sr_146-reconstruction-and-widening-concept-report_final-2.pdf

8 Cedar Hills City Council meeting minutes 09/02/2014. "There is no proposal; other than Mayor Gygi has said many times that Cedar Hills should not own the road." <http://www.cedarhills.org/sites/default/files/minutes/city-council-minutes-2014-09-02.pdf>

9 Cedar Hills City Council meeting minutes 10/07/2014. <http://www.cedarhills.org/sites/default/files/minutes/city-council-ws-minutes-2014-10-07.pdf>

As the County was still reluctant to take ownership, Cedar Hills officials requested a meeting with the City Council, UDOT, and Utah County.

Highlights of the meeting:

- UDOT suggested Cedar Hills and Pleasant Grove take ownership, cities declined.
- Commissioner with Utah County stated if the County took the road, no improvements were to be made and MAG funds offered would not be accepted.



Canyon Road cracks and surface failure

In 2015, the County stated willingness to do additional improvements to the road if the city was willing to handle some maintenance items. Approximate cost was \$13,000/yr; Cedar Hills asked for clarification on what improvements would be made with this agreement. The improvements did not meet the city's standard, in addition, Pleasant Grove and Cedar Hills would take ownership in 30 years. The Council rejected the proposal based on several identified concerns.

the County may be willing to do some additional improvements to the road if the city was willing to handle some maintenance items, such as snow removal, storm drain maintenance, and street sweeping. While Cedar Hills does not have the equipment or manpower to handle snow removal, a contract with a neighboring city could be drafted to provide this service. Cedar Hills staff indicated it would cost approximately \$13,000/year to handle maintenance, so Cedar Hills officials asked that the County provide a summary of what improvements would be made with this agreement¹⁰.

A year later the County submitted a proposal to Cedar Hills and Pleasant Grove, which included use of the MAG money to provide some safety enhancements in addition to the rebuild of Canyon Road. These safety enhancements would not be to a city standard, but would include some curb and gutter, drainage improvements, and a rebuild of the road. As per the proposal, the upgrades would only occur if the cities of Pleasant Grove and Cedar Hills were willing to take on several maintenance services immediately and to take ownership of the road in 30 years. If the city rejected the proposal, the County would only do an overlay on Canyon Road¹¹. The Cedar Hills City Council rejected this proposal. There were several concerns identified, including:

- If improvements exceed the \$9.3 million available, the cities would be obligated to pay the difference.
- Both cities would be immediately responsible for snow removal and salting; pothole repair; road signage maintenance; debris removal; law enforcement; annual costs for striping crosswalks, school crossings, school area messaging, and all additional striping; annual costs of pavement maintenance, such as surface treatment, as deemed necessary by the County in areas of asphalt widening for right-of-way; maintenance of all curb, gutter, and storm drainage facilities; handling all storm water run-off. Cedar Hills staff anticipated costs for all this to be approximately \$15,000-\$20,000/year, which was not budgeted for.
- Cedar Hills is almost completely built out, which means there will not be a significant increase in revenue needed to maintain this road when the transfer of ownership occurred. Based on figures provided by an engineering firm hired by Cedar Hills, the cost of ownership of this portion of Canyon Road over a 30 year period would be approximately \$5 million. This would necessitate a significant property tax increase and/or road fee as incoming revenue would be insufficient.
- Canyon Road is a regional connector road, not a city road. Traffic counts provided in the MAG application show that the current average daily traffic is over 17,000, with an expected increase in daily traffic as population growth occurs in the area¹².
- For this proposal, the boundary line between Pleasant Grove and Cedar Hills is the Murdock Canal; however, there are several homes north of the canal that are in Pleasant Grove. There was a feeling that Pleasant Grove should accept some responsibility for the road north of the canal as more than 50% of the homes between the Murdock Canal and Cedar Hills Drive are Pleasant Grove residents.



The road lacks a shoulder in numerous spots, making conditions dangerous for pedestrians and disabled vehicles. There are numerous bus stops along Canyon Road in Cedar Hills, and our children need a safe place to walk to and from school.

10 Cedar Hills City Council meeting minutes 9/22/2015. <http://www.cedarhills.org/sites/default/files/minutes/city-council-minutes-2015-09-22.pdf>

11 Cedar Hills City Council meeting minutes 10/18/2016. <http://www.cedarhills.org/sites/default/files/minutes/city-council-minutes-2016-10-18.pdf>

12 Mountainland MPO Project Prioritization Concept Report. https://jenneyrees.files.wordpress.com/2016/11/sr_146-reconstruction-and-widening-concept-report_final-2.pdf

- Pleasant Grove gave up jurisdiction and ownership responsibilities of their portion of North Canyon Blvd, so this agreement was fair for them as they gave up road and took on road. This was not the case for Cedar Hills as the city never owned any road that was included in a transfer agreement. Where Pleasant Grove was asked to swap roads, Cedar Hills is being asked to take on an additional road.

On November 22, 2016, a joint meeting was held with the Cedar Hills and Pleasant Grove City Councils and the Utah County Commissioners. Cedar Hills again reiterated the concerns identified above and requested the County accept the MAG funds and do the improvements included in the MAG application¹³. The County stayed firm with their decision to refuse any improvements without a transfer of ownership. Eventually, Pleasant Grove accepted the proposal from the County. Because Cedar Hills rejected it, the County made the decision to make improvements for the road south of Murdock Canal while only doing an overlay for the road north of the canal.

After this joint meeting, Cedar Hills officials drafted a new proposal and met individually with each County Commissioner to discuss. During earlier discussions, one item of concern that continued to come up by the County was that County roads do not normally include improvements such as drainage and curb and gutter, so if the County installed these improvements on Canyon Road, it would increase their maintenance costs and set a precedent for other County roads. In order to alleviate these concerns, Cedar Hills proposed that the County use the MAG money to make the improvement originally planned for, and Cedar Hills would handle all the maintenance of the improvements made north of the canal. This benefitted both entities as the road received some needed safety improvements and would prolong the life of the road, but would not increase expenditures for the County. During these meetings, two of the three commissioners indicated support of this proposal. Cedar Hills invited the Commissioners to attend a meeting to discuss the proposal and hear from residents, though only Commissioner Lee attended. A few residents shared concerns and the City Council discussed the benefits of the proposal. Commissioner Lee asked the city to submit a proposal in writing to the Commissioners for further discussion¹⁴.

On May 16, 2017, the Cedar Hills City Manager met with the County Commissioners and presented the proposal. Even though two of the Commissioners had indicated support in private meetings, they presented opposing views in this meeting, lectured Cedar Hills for suggesting a separate proposal, and rejected it¹⁵.

At this point the County is moving forward with modified plans where Pleasant Grove will receive improvements south of Murdock Canal, and the road north of the canal will receive an overlay. The City is working with MAG to determine if the County has



Canyon Road cracks and surface failure

In 2016, a meeting with Councils of Pleasant Grove and Cedar Hills was held with Utah County Commissioners. Cedar Hills held firm on concerns and requested the County accept MAG funds and do improvements included in the MAG application. Without the transfer of ownership, the County refused. Eventually, Pleasant Grove accepted the proposal, but Cedar Hills rejected it. Consequently, road improvements are being planned for the areas south of Murdock Canal (PG's jurisdiction) while only an overlay will be done on the north section.

Cedar Hills then drafted a mutually beneficial proposal and invited the Commissioners to a meeting with the residents. Commissioner Lee attended and asked the city to submit a proposal for further discussion.

¹³ Pleasant Grove City Council meeting minutes 11/22/2016. https://plgrove.org/component/easyfolderlistingpro/?view=download&format=raw&data=eNpNkE2OgzAMha-CvK_AVKktWXbd1Rygy-oChlgJB-Zm2Gs3dXCchVO0q8bO_p2crQqRfRw3BYHTPFIPHeCDoTRcmnr0rXceZg2e3NpAgOLZ5NEsE1as-1Bnb-bRNdrtdVS9Uxo7OaOJUUVQXqarEoPrVCVlct6Uf62ukaqPlt_FmcT5k50WVfYbHaDaH7Z7SOHuKvrHT-bF18KdKF18gsXlvcaegB9--y39slXlx1wiNk3kBgjKu9Vd0t3gPZ7VU-RsPwjfM9LxgVGY0YdU_z9A4yTaM0,

¹⁴ Cedar Hills City Council meeting minutes 04/18/2017. <http://www.cedarhills.org/sites/default/files/minutes/city-council-ws-minutes-2017-04-18.pdf>

¹⁵ Utah County Commission meeting 05/16/2017. <https://www.youtube.com/watch?v=x6icObXROZg> starting point 1:08:45.

In 2017, a proposal was presented. Despite the fact that two commissioners indicated support in private meetings, in this meeting they presented opposing view and rejected the proposal.

At this point the City is working with MAG to determine if the County has the right to unilaterally change the project that was approved by MAG.

City officials will continue to advocate for safety improvements that are needed along Canyon Road.

the right to unilaterally change the project that was originally approved by MAG, which included a more equal distribution of the MAG funds for the Cedar Hills and Pleasant Grove portions.

City officials will continue to advocate for safety improvements that are needed along Canyon Road.



Poor Drainage: Ponding on the road can lead to hydroplaning during wet periods and ice formation in the winter. At least one Cedar Hills resident reports flooding in his home during heavy storms. The road needs storm water drainage and curb and gutter construction.



Poor Road Profile. Near Bayhill Road in Cedar Hills, the center line crown is not consistent. This means the road has dips and bumps, causing some cars to bounce as they drive southward.

Bad Sight Distance. At some intersections, the sight distance is poor. Fixing this requires lowering the highway through this section.

FISCAL YEAR 2018 BUDGET

What Is In The Budget?

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

Category 1 – Governmental Funds are 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.

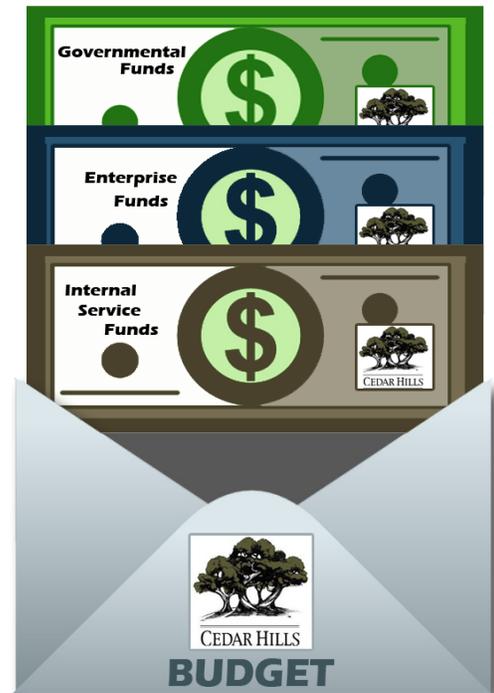
- The Motor Pool Fund accounts for the maintenance and acquisition of City vehicles.

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

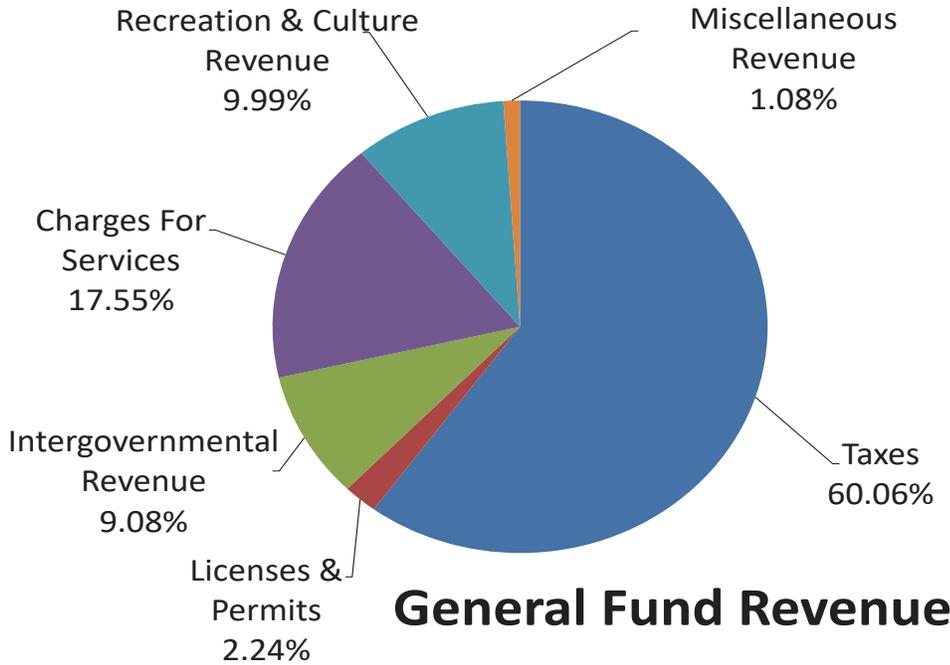
Revenues for this fund mainly come from taxes and charges for services. Expenditures include most of the necessary expenses incurred to run the City, including public safety, public works and utilities, community services, parks, streets, and administrative services.



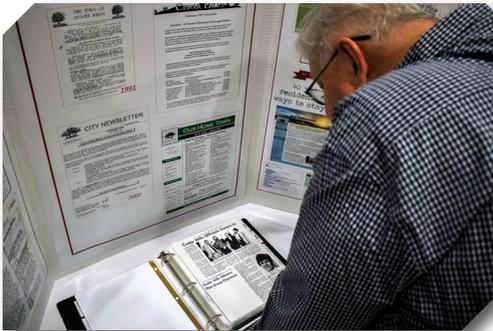
The great work the public works department completes for the city comes from the Enterprise Fund.



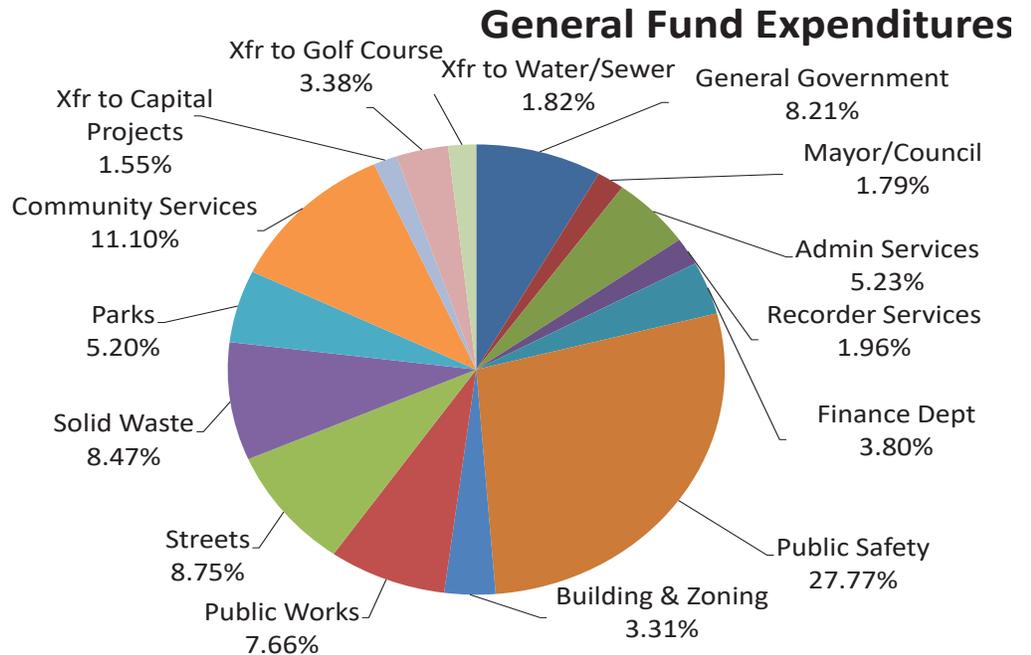
Cedar Hills turns 40!



Each year the Council and staff spend several months discussing priorities and how to best provide the services residents want and need. Every year the costs for these services increase and staff and officials discuss how to keep services without increasing the property tax rate. Our goal has been to keep property tax revenues the same each year while doing our best to maintain the level of service residents expect.



Residents at the 40th birthday celebration for Cedar Hills.



Highlights:

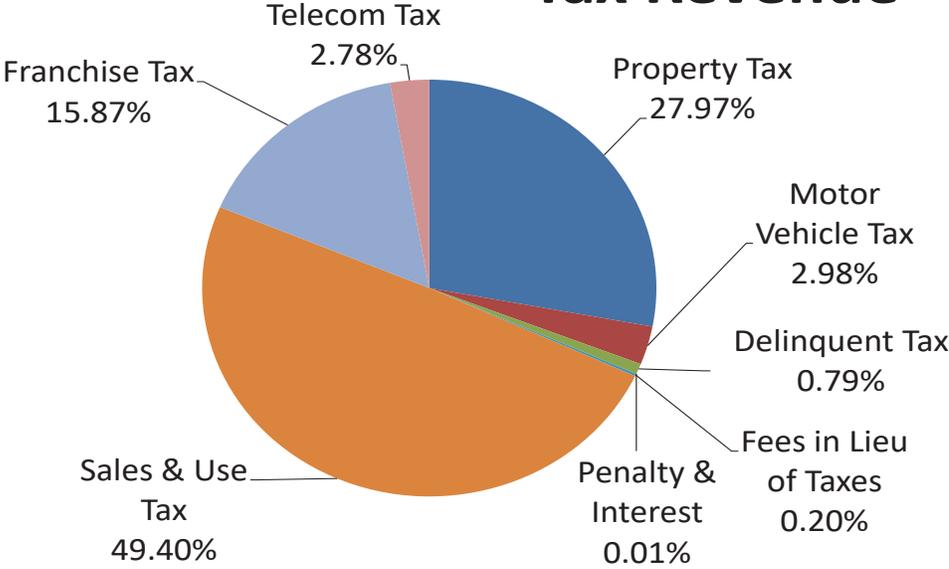
- The overall General Fund revenues will increase \$111,352, which is mainly due to an expected increase of sales tax (+\$37,988) and an increase in passport services

(+\$70,000).

- Administrative and finance expenditures are decreasing as the city decided to not replace some open position and/or determined to utilize seasonal help when needed in the Finance department.
- Public Safety expenditures increased \$13,845. This continues to be the greatest expense from the General Fund, and may jump considerably higher once it is time to renew the police contract.
- Park expenditures increased \$24,800 as the park maintenance contract is anticipate to increase by 20%.
- The subsidy to the golf course will increase \$26,000. This is due to new legislation passed by the State. A few years ago the State required cities to bill governmental funds for utilities used, but then allowed cities to transfer that amount back into the governmental fund from the water/sewer fund. Last year the State changed the reporting requirements for this, making it more difficult to comply with the rules regarding these transfers. As such, staff decided to no longer transfer funds from the water/sewer/storm drain fund into other governmental funds. This will



Tax Revenue



Citizens working hard on the beautification projects during the Day of Service

require a larger subsidy from the General Fund.

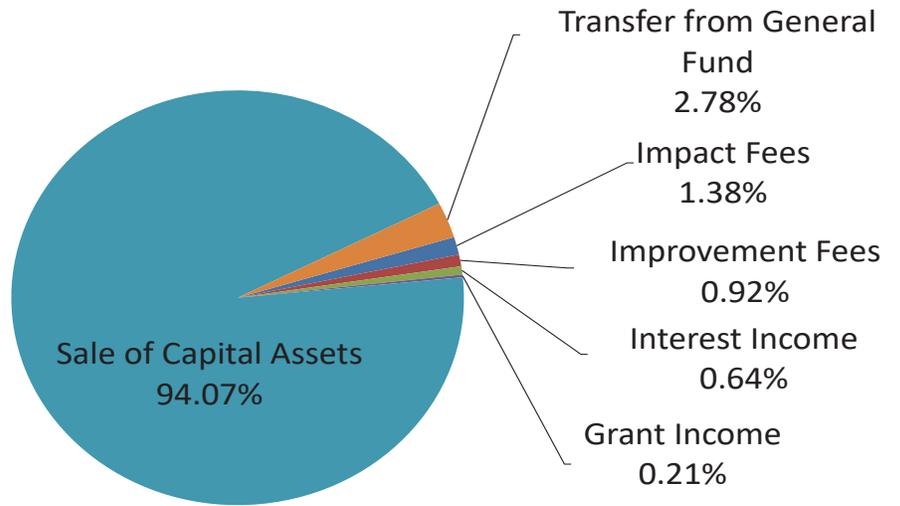
The majority of tax revenue comes from Sales & Use Tax (49.4%), while Property Tax accounts for 27.97% of the overall tax revenue.

Capital Projects Fund

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



Recently, 9 acres of city-owned land came under contract of sale.



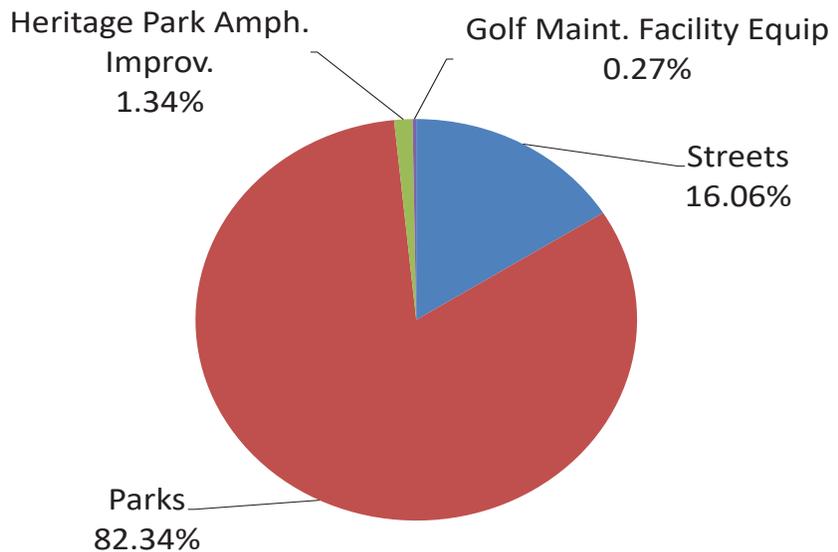
Capital Project Revenues

Highlights:

- The sale of assets is for the city's nine acres located on North County Blvd. This area is located in our commercial zone and is currently under contract.
- The city purchased 12 acres in the southeast portion of the city for the development of a new park. This has been on the Capital Improvements Plan for many years and was just recently settled.
- Revenues for parks decreased \$40,000 as the CARE tax was not approved by voters in the 2015 election.
- The Heritage Park Amphitheater will receive some improvements.



For more details on Harvey Park, see page 9



Capital Projects Expenditures

A few projects are listed in the Capital Projects expenditures but will not be completed in 2017. These include:

- As mentioned above, the city recently purchased the land for Harvey Park. This is in the early concept design phase; however, a funding source for development has not yet been settled on. City officials and staff will be actively engaged with residents as park plans and financing options are discussed. This project could take several years.
- The Harvey Blvd widening will be done in conjunction with the completion of Harvey Park, which is only in the early concept design phase.

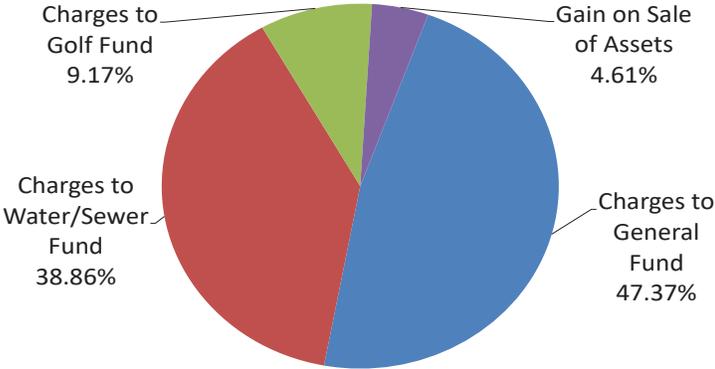
Motor Pool Fund

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.

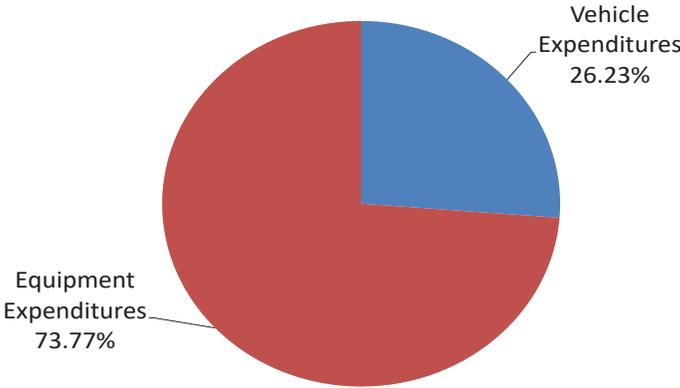


Dedicated public works completed an emergency repair to damaged infrastructure.

Motor Pool Revenues



Motor Pool Expenditures



Highlights:

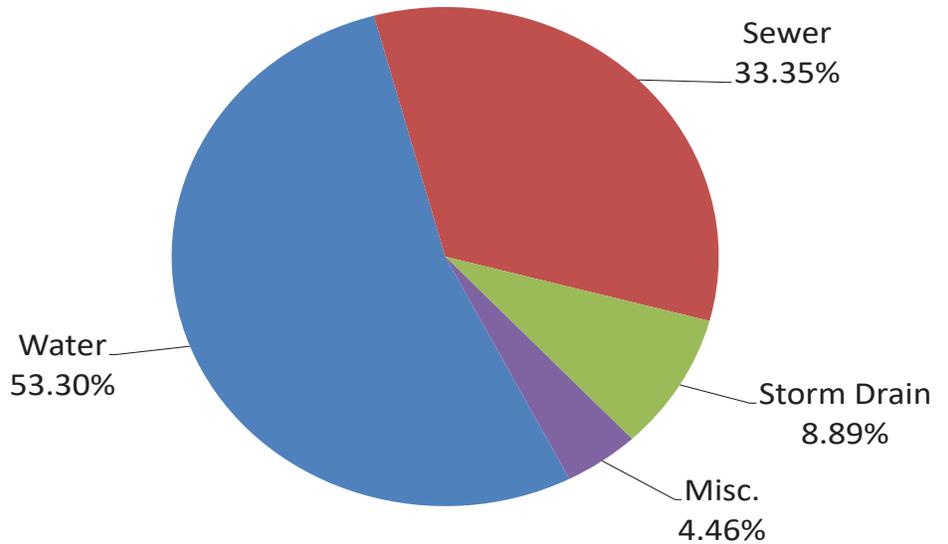
- There are no significant changes to the Motor Pool Fund.

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.



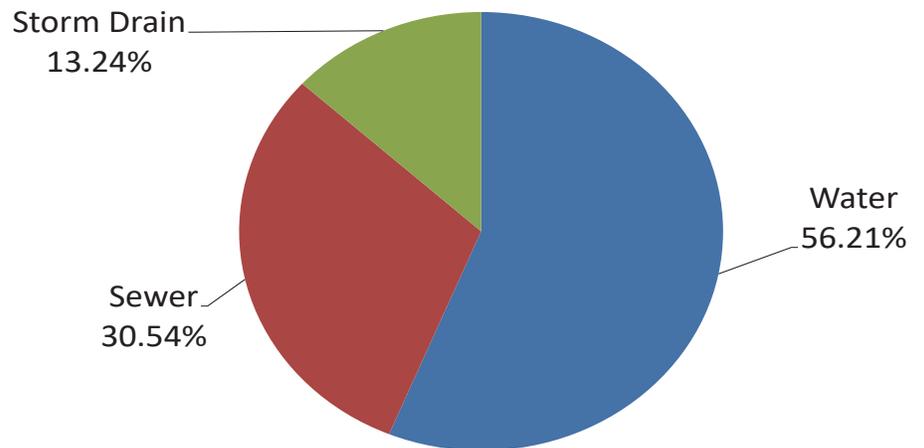
Water, Sewer & Storm Drain Revenues



Water, Sewer & Storm Drain

- Increases in revenues came from the utility rates increase to ensure necessary system upgrades.
- Three bonds are paid for from this fund.
- Extra principal payment of \$21,000 was made to pay off debt faster.

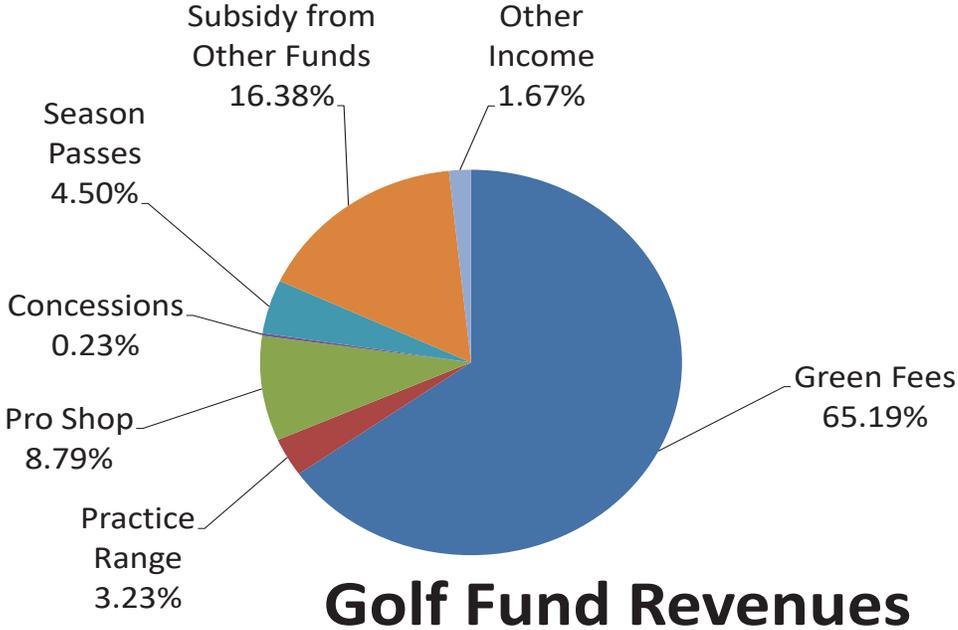
Water, Sewer & Storm Drain Expenditures



Highlights:

- Increases in revenues are mainly due to a utility rates increase, which was recommended by a Utility Rate Study provided to the city. This increase is necessary to ensure that system upgrades can be performed as scheduled.
- 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.
- An extra principal payment of \$21,000 is being made on the 2009 Utility Revenue bond in order to pay down debt faster.

Golf Fund



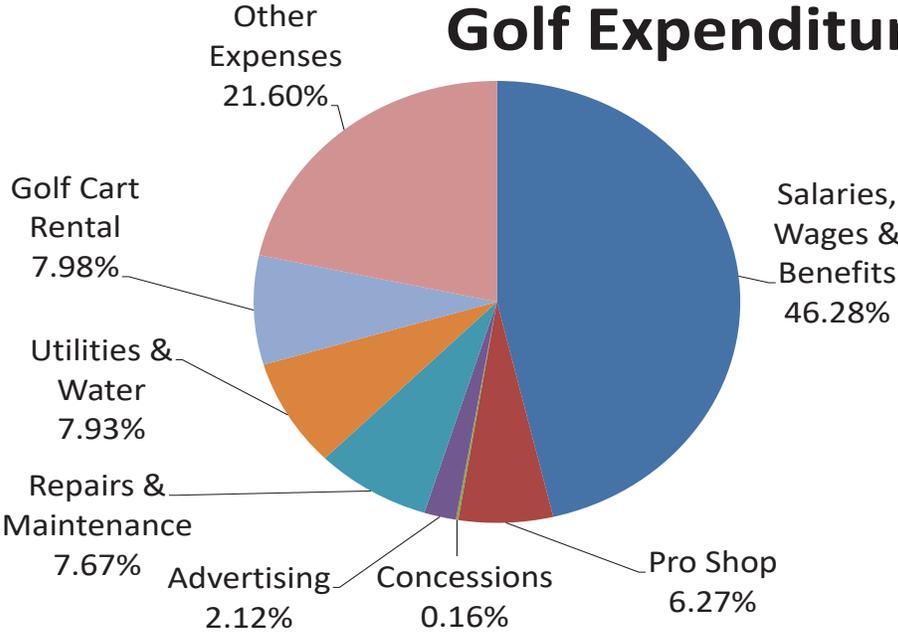
Golf Fund Revenues



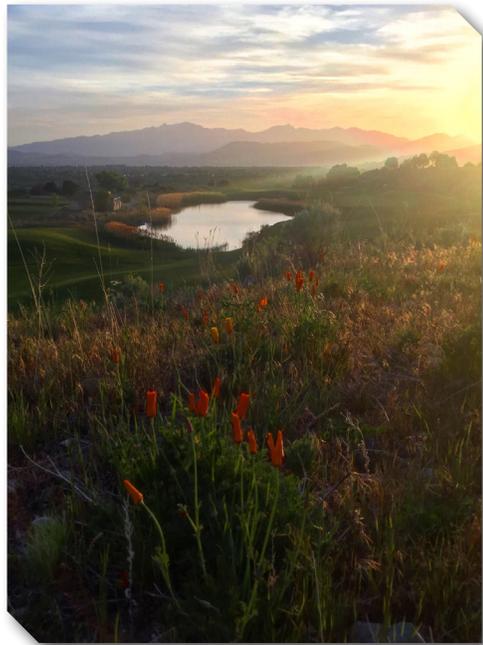
Golf Fund:

- Sources of funding include all revenue generated from golf activities and transfers from the General Fund.
- The subsidy to cover operational losses for FY2016 is \$142,000.

Golf Expenditures



Golf Expenditures



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:

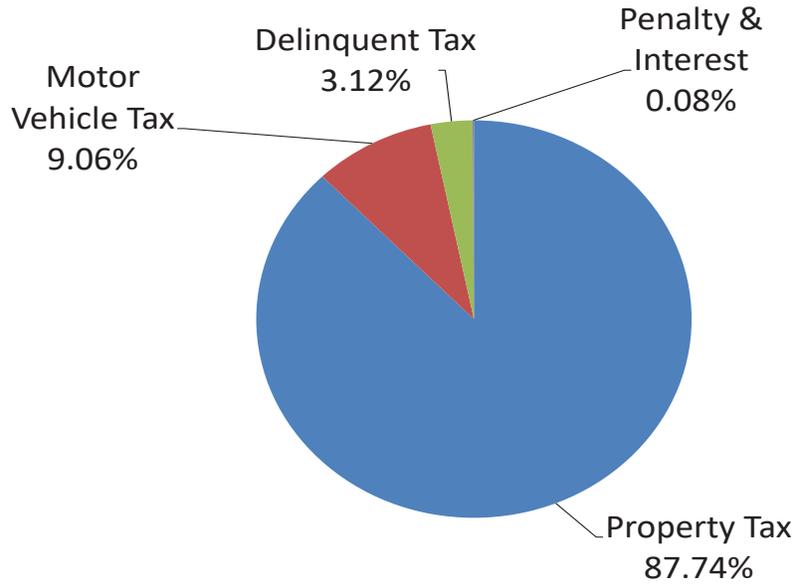
- The expected subsidy to cover operational losses for FY 2016 is \$142,000.



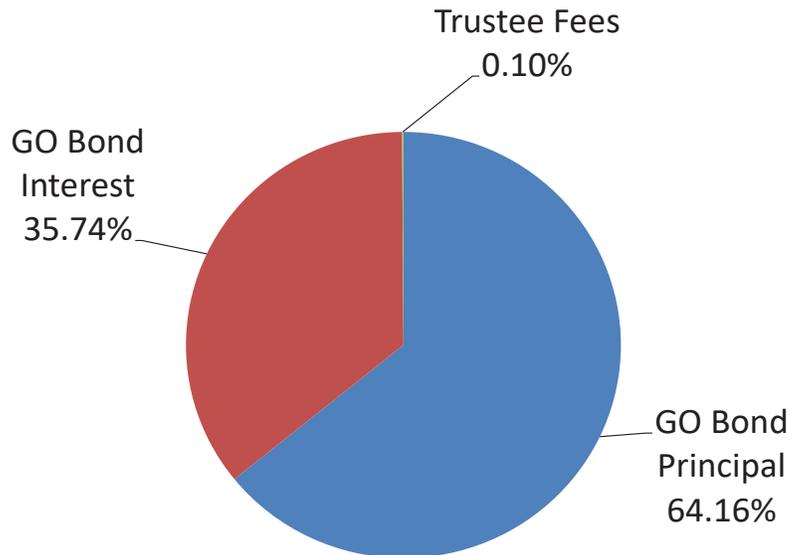
Golf Debt Service Fund

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.

Golf Debt Service Fund Revenues



Golf Debt Service Fund Expenditures



Highlights:

- There are no significant changes for this fund.

How Much Does the City Owe?

The City has five outstanding bonds.

	Date Issued	Original Amount	Balance as of 7/1/2017
General Obligation Bonds			
Golf Course Series 2012	12/20/2012	5,570,000	5,120,000
Revenue Bonds			
Pressurized Irrigation (PI1)	10/29/2014	4,632,000	4,316,000
Public Works Building	10/14/2015	1,644,000	1,527,000
Cottonwood Well	10/17/2007	2,090,000	1,285,000
PI Improvements (PI2)	3/12/2009	930,000	602,000
Total		\$ 14,866,000	\$ 12,850,000

Golf Course – This bond was voted for by residents in 2005 and is paid for through a property tax levy. In 2012 the City refinanced the general obligation bond for the golf course at a lower rate of 2.47%.

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.

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.

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.

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. PI rates will stay the same, and the additional revenue will be used to pay this debt off early.



The fantastic Cedar Hills public works department completing necessary repairs and upgrades.

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.

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 2000	Series 2006	Series 2015	Series 2004	Series 2006	Series 2007	Series 2009	Series 2014	
2007-2008	\$ 6,060,000	\$ -	\$ 97,000	\$ 2,275,000	\$ -	\$ 515,000	\$ 5,795,000	\$ 2,090,000	\$ -	\$ -	\$ 16,832,000
2008-2009	5,930,000	-	50,000	2,220,000	-	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
2015-2016	-	5,350,000	-	-	1,644,000	-	-	1,384,000	663,000	4,568,000	13,609,000
2016-2017	-	5,120,000	-	-	1,527,000	-	-	1,285,000	602,000	4,316,000	12,850,000



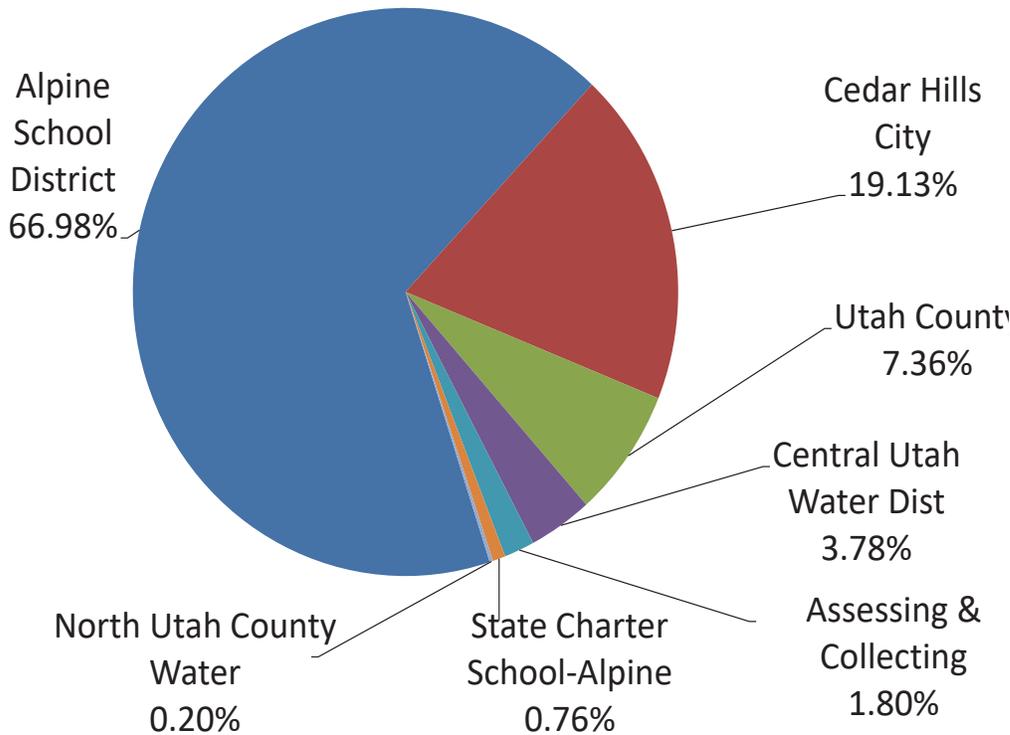
The beautifully finished landscaping due to the efforts of the citizens involved in the Day of Service

PROPERTY TAX

Where does your money go?

Each year you receive a tax notice from the Utah County Auditor. This notice provides information on the value of your property and the distribution of property taxes collected based on this valuation. For a home in Cedar Hills valued at \$324,000 the breakdown looks similar to this:

Value of Property			*Effective Tax Rate	Distribution of General Taxes			
Type	Taxable Value	Market Value		Taxing Unit	%	Tax Rate	Amount
Primary Residential	178,200	324,000	0.00389784	Alpine School District	66.98%	0.007087	\$1,262.90
			0.00111321	Cedar Hills City	19.13%	0.002024	\$360.68
			0.00042846	Utah County	7.36%	0.000779	\$138.82
			0.00022000	Central Utah Water Dist	3.78%	0.000400	\$71.28
			0.00010451	Assessing & Collecting	1.80%	0.000190	\$33.86
			0.00004401	State Charter School-Alpine	0.76%	0.000080	\$14.26
			0.00001151	North Utah County Water	0.20%	0.000021	\$3.73
			Totals	178,200	324,000	0.00581954	



Only 19.13% 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 or the county. The total tax rate for Cedar Hills includes the amount collected for the golf course bond. This year the tax rate for the General Fund is 0.001406%, which equates to \$704,818 in revenue, and the tax rate for the golf course bond is 0.000618%, which equates to \$309,970 in revenue. When we refer to property tax rates we reference the combination of both, which is 0.002024% for 2017.



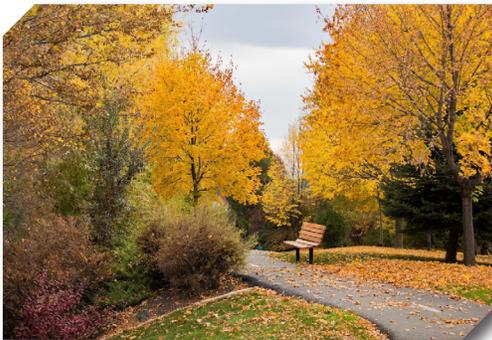
Cedar Hills residents participating in the Day of Service.

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. This is the way property tax has been calculated in Cedar Hills for the past several years.

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.



Cedar Hills is home to serene parks our residents enjoy.

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. 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 15 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 to the right shows the property tax collected per household for cities in Utah County.

CITY	2016 Population	2015 Households	2015 Median Household Income	2016 Median Home Value	Property Tax Levy	Tax Rate	Property Tax \$ Per Household
VINEYARD	3,953	989	\$ 52,727	No Data	\$ 1,725,486	0.004015	\$ 1,745
WOODLAND HILLS	1,527	344	88,673	401,138	556,444	0.004613	1,618
MAPLETON	9,512	2,403	79,683	399,900	1,799,257	0.002729	749
LINDON	10,939	2,793	70,534	391,500	1,762,282	0.001451	631
DRAPER	2,192	529	80,438	431,750	284,550	0.001460	538
ELK RIDGE	3,430	723	80,598	353,000	368,777	0.001949	510
ALPINE	10,361	2,355	93,711	589,800	1,188,327	0.001305	505
AMERICAN FORK	28,770	8,419	5,776	254,400	3,977,310	0.002082	472
LEHI	61,130	16,489	72,593	301,800	7,745,521	0.001830	470
HIGHLAND	18,647	4,035	104,722	514,800	1,888,291	0.001428	468
CEDAR HILLS	10,374	2,370	87,555	347,100	1,014,588	0.002024	428
SARATOGA SPRINGS	26,887	6,752	74,321	305,600	2,648,789	0.001822	392
SPRINGVILLE	33,044	9,804	50,072	237,100	3,719,220	0.002087	379
PLEASANT GROVE	38,756	10,469	54,508	261,400	3,711,323	0.002029	355
PROVO	116,868	33,467	27,297	222,400	10,934,280	0.002089	327
SALEM	7,831	2,228	69,328	309,100	699,115	0.001633	314
SANTAQUIN	11,062	3,004	54,451	234,200	725,121	0.001734	241
OREM	97,499	29,534	41,636	237,100	6,581,951	0.001346	223
PAYSON	19,810	6,629	50,250	218,700	1,143,081	0.001280	172
EAGLE MOUNTAIN	29,202	7,348	63,323	250,200	1,199,441	0.001011	163
SPANISH FORK	38,861	11,322	58,771	237,800	1,838,811	0.000955	162

As you can see, Cedar Hills residents pay less city property tax per household than our neighbors in Alpine, American Fork, Lehi, and Highland.

Finally, property taxes only make up only 28% of tax revenue for the city; most of our revenue comes from sales and use taxes (49%).

Is anything being done to reduce my tax burden?

City officials and staff work to make sure that operations are efficient and look for 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 17 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%
2016-2017	0.007718	67.84%	0.001512	13.29%	0.000674	5.92%	0.002186	19.22%	0.001049	9.22%	0.000400	3.52%	0.000023	0.20%
2017-2018	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%

Their lives remind us that freedom is not bought cheaply.

-Ronald Reagan



Cedar Hills residents were proud to honor the life and sacrifice of Aaron Butler at a candlelight vigil. Aaron Butler was a military resident killed in action.

For more information, please see the Salt Lake Tribune article honoring Aaron: <https://www.sltrib.com/news/2017/08/27/utah-soldier-killed-in-afghanistan-laid-to-rest/>

