

COTTONWOOD HEIGHTS

**FISCAL YEAR 2019-2020
ADOPTED BUDGET**



MICHAEL J. PETERSON, MAYOR
J. SCOTT BRACKEN, COUNCIL MEMBER
TALI C. BRUCE, COUNCIL MEMBER
CHRISTINE W. MIKELL, COUNCIL MEMBER
MICHAEL SHELTON, COUNCIL MEMBER





City of
Cottonwood Heights
Utah

2277 E Bengal Boulevard
Cottonwood Heights, Utah 84121

Annual Operating & Capital
Budget Report

Fiscal Year 2019-20



Prepared by:

S. Scott Jurges,
Cottonwood Heights
Finance Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cottonwood Heights
Utah**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

TABLE OF CONTENTS

City Manager’s Message..... 1
Elected Officials 5
Organizational Chart..... 6

CITY PROFILE

Community Profile..... 7
Budget Policies 13
Budget Priorities 17
Budget Estimates..... 20
General Financial Overview 23
Consolidated Budget 30
Budget Process and Calendar 31

FY 2018-19 OPERATING AND CAPITAL BUDGET

Fund Summary..... 34
Interfund Transfers..... 35
General Fund Revenues..... 36
General Fund Expenditures 38
Capital Projects Fund..... 40
Debt Service Fund 42
Community Development and Renewal Fund 43

DEPARTMENTS DESCRIPTIONS

Mayor and City Council..... 46
Legislative Committees and Special Bodies 49
City Manager 52
Records, Cultural, Human Resources 59
Finance and Information Technology..... 65
Police..... 71
Ordinance Enforcement..... 78
Community and Economic Development 81
Public Works 89
Other City Services 93

TABLE OF CONTENTS (page 2)

CAPITAL PROJECT SCHEDULE

Plans and Project Lists 97

CITY DEBT

Legal Debt Margin 102
Debt Security and Funding 103
Debt Service Schedules 103

OTHER INFORMATION

Fee Schedule..... 106
Staffing Document..... 120
Long-Range Financial Plan 122
Glossary 124

BUDGET EXECUTIVE SUMMARY
(City Manager's Message)
2019-2020



Tim Tingey, City Manager

To the Honorable Mayor, City Council and Residents and Property Owners of Cottonwood Heights:

I am writing to present the Fiscal Year 2020 (FY 2020), Budget that covers the operation and capital projects from July 1, 2019 to June 30, 2020. As you are aware, this budget is the culmination of many hours of work performed by both staff and elected officials and underwent great scrutiny which resulted in some significant changes from previous years. This summary attempts to highlight important aspects of the budget document. The entire document is attached and provides a more complete picture of the City's financial position and outlook. This summary provides several areas which are outlined by headings with a narrative explaining the information.

I. Revenue Overview

Revenue estimates are based upon current economic conditions as well as historical trends. Forecasting revenues is performed early in the budget process and must be evaluated first in order to determine funds available for expenditure. The City derives the bulk of its revenue from property tax, sales tax and energy sales and use tax. Property tax is the largest source of revenue with those sources accounting for just over 40% of the budget.

Sales tax revenue continues to grow, and it should be noted that the 2019 revenue was 3.3% higher than 2018. Conversely, energy sales and use tax has flattened and actually diminished in recent quarters as has State grants of fuel tax funds. Cottonwood Heights' share of fuel tax will tend to decrease gradually over time as growth in population and roads occurs in other parts of the State. However, construction and growth is continuing which is increasing revenues from building permit and development fees and positively impacting the city's revenue projections due to development within the City.

II. Expenditure Overview

Expenditures are budgeted by department according to the City Council's expectations and based on the goals and objectives established for FY2020. Priorities were closely evaluated this budget cycle with certain resources redirected to areas of greatest concern. Efficiencies were evaluated to make budget reductions in areas which would result in the smallest impact to residents. The following information outlines specific expenditure areas.

Salaries and Benefits

The ability of Cottonwood Heights to provide high-quality services to its residents depends upon maintaining an experienced and professional workforce. Salary, wages and benefit costs are the largest components of department budgets and are reviewed and examined annually as budget decisions are made. The City currently has a formal merit-based salary system. This merit step program is based on results of a salary survey assessing comparisons of local Utah jurisdictions.

City policy establishes all employees will receive a cost of living allowance equal to the national Consumer Price Index (CPI). The CPI for calendar year 2018 was 1.9% and all employees received this increase. The City's merit step consists of 32 steps. Each step is 1.2% and employees will receive three steps if they meet, at minimum, satisfactory results of their performance evaluation.

The fastest rising cost related to employee benefits is typically health insurance. The City has transitioned all employees to a high deductible health plan in association with health savings accounts (HSA). The City makes contributions to employee HSA accounts each pay period. Despite an environment of rapidly increasing premiums, the City has kept increases for the upcoming year almost flat at a modest 0.5%. Retirement contributions, which are based on market results and actuarial studies, are determined by Utah Retirement Services (URS). Due to positive results in both factors, there was no increase to contribution rates for the upcoming year. This is the fourth year in a row with no increase.

Contracted Services

Cottonwood Heights contracts out certain services provided to city residents. A significant contract is with Unified Fire Authority (UFA) which is the largest fire and emergency response provider in the State of Utah. UFA provides services to many cities within Salt Lake and Utah Counties as well as the unincorporated areas within Salt Lake County. Most of the areas are funded by a property tax levied to owners within an area known as the United Fire Service Area (UFSA), which then contracts with UFA to provide services. Cottonwood Heights is not within the UFSA. Rather, the City contracts directly with UFA to provide fire and emergency services to Cottonwood Heights' residents, which is a significant savings to the residents of the City. UFA is the largest contract maintained by the City. The budget for this service is \$3,900,796, which is a 5.1% increase over the previous year.

In the past the City has also contracted its engineering, building inspection, and plan review services. For the FY2020 Budget year, we have brought the Public Works engineering contract in house by hiring an engineer to perform this work. This results in an annual cost savings of approximately \$125,000. The cost of the remaining services (building inspection and plan

review) is budgeted at \$303,000, which is the same amount as the previous year. Although these services are delegated to private entities, these companies work closely with city staff and elected officials to provide the level of service expected by the city's residents.

Debt Service

The City currently has three primary areas of outstanding debt: sales tax revenue bonds, one police and two public works vehicle leases. The sales tax bonds financed the construction of the new Municipal Center which opened in September of 2016. The police vehicle lease is combined with a guaranteed buyback from the dealer. This allows the City to finance the vehicles, return them and repurchase new vehicles every two years. This method allows the City to maintain quality equipment without delay. This is also done at a very reasonable cost due to the competitive prices that come from buying contracts negotiated by the State of Utah. The public works vehicle lease financed the purchase of approximately \$3 million in snow plows, dump trucks and other heavy duty equipment. This equipment was financed for a period of seven to ten years.

Capital Projects / Infrastructure Funding

Cottonwood Heights has extensive right-of-way and storm drain infrastructure. Funding maintenance and replacement for this infrastructure is a difficult task. Annual receipts from gas tax funds total just over \$1.2 million while a recently completed study indicates there are significant needs each year to adequately fund a proactive road maintenance program. Cottonwood Heights City Council allocated \$2.1 Million towards roads, sidewalk, and storm drain infrastructure in the FY2020 budget. In addition to gas tax funds and city tax revenues, the City also works to identify other sources for capital projects and other infrastructure funding. For the FY 2020 Budget, we have included \$2.0 million in new trails projects with \$1.7 million of that coming from the State of Utah and Salt Lake County. Additionally, there is an ongoing transportation revenue of \$600,000 from a State of Utah voter approved Sales Tax to help fund roads and trails projects.

Economic Development

Cottonwood Heights has the second most Class A office space, behind Salt Lake City, of any community in the county. Recent office projects such as the Cottonwood Corporate Center and retail additions such as Trader Joe's and Sierra Post Trading Co. are adding to the City's tax base. Anticipated projects along Fort Union Boulevard, the Canyon Centre, and the gravel pit area will keep development opportunities alive for many years. Cottonwood Heights was one of four cities in Utah that was awarded the designation of "Business Friendly" by the Governor's office and recently was awarded "Best of State" for Economic Development Management.

The Canyon Centre redevelopment project occurring at the site of the old Canyon Racquet Club is in process after many years of planning and a year of construction. The site will eventually consist of high-quality housing, restaurants, a hotel, and a parking facility which will benefit not only that project but all those who take advantage of canyon recreational opportunities.

III. Conclusion

Potential economic growth along with conservative budgeting principles will assure that Cottonwood Heights remains a well-managed City. The City is committed to doing this in a transparent manner and we always look forward to input and comments from interested parties. I encourage you to read this full document to gain a greater understanding of the opportunities and challenges facing Cottonwood Heights.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Tingey". The signature is fluid and cursive, with the first name "Tim" and last name "Tingey" clearly distinguishable.

Tim Tingey
Cottonwood Heights City Manager

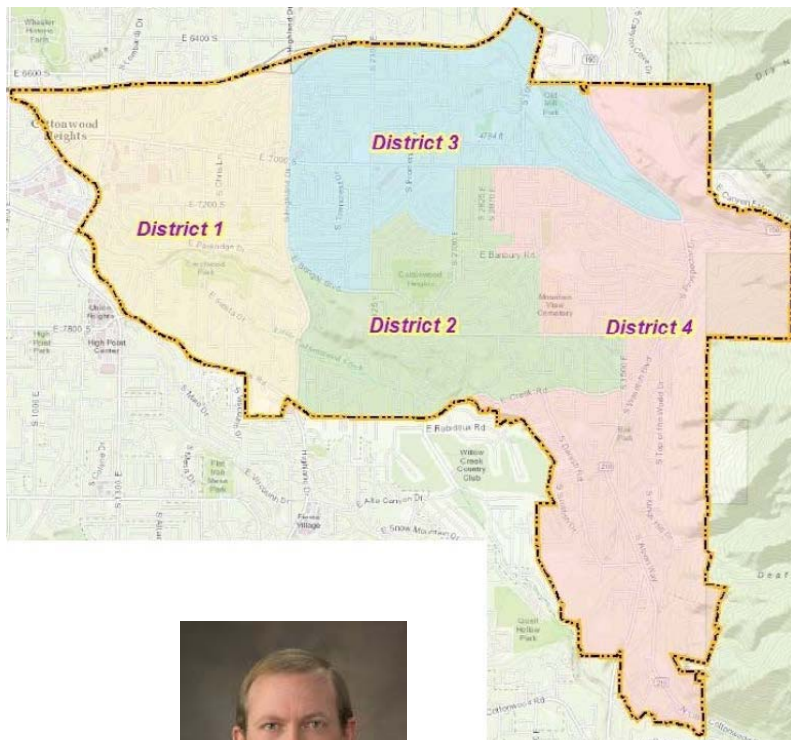
COTTONWOOD HEIGHTS, UTAH CITY COUNCIL: FISCAL YEAR 2019-20



Mayor
Michael J. Peterson



Council Member
District 3
Tali C. Bruce



Council Member
District 1
Michael Shelton



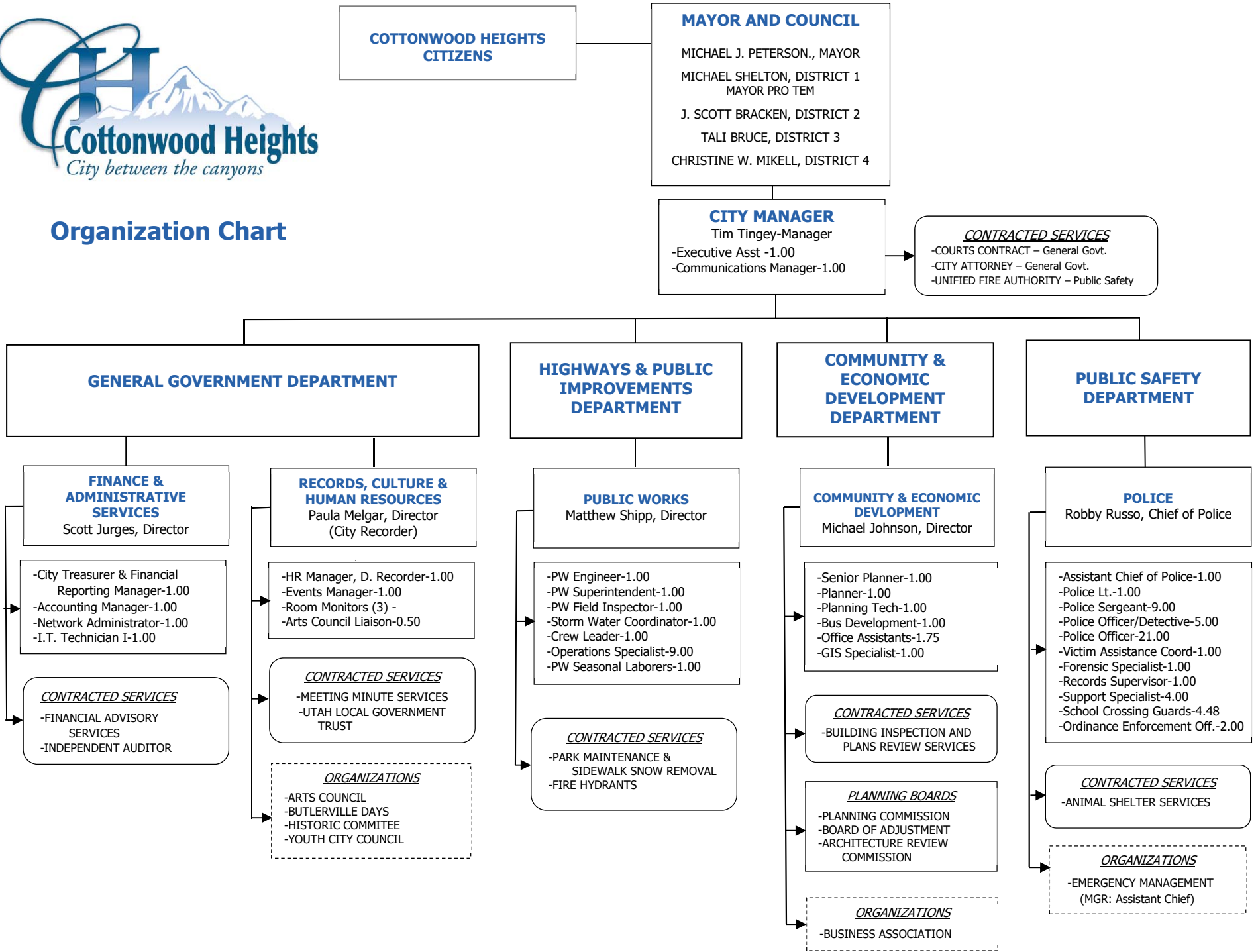
Council Member
District 4
Christine W. Mikell



Council Member
District 2
J. Scott Bracken



Organization Chart





CITY PROFILE

ABOUT COTTONWOOD HEIGHTS (*city between the canyons*)



Cottonwood Heights was incorporated on January 14, 2005, out of the southeastern area of unincorporated Salt Lake County. The 2010 census reported a population of 33,433 residents. Current estimates place the population at 34,117. The City encompasses 9.24 square miles. It is known as the *city between the canyons* because it is located at the foot of the Wasatch Mountain Range between Big Cottonwood and Little Cottonwood canyons. These two canyons are home to Salt Lake Valley's four major ski resorts: Alta, Brighton, Solitude and Snowbird. Each of these ski resorts has an international clientele and reputation.

The quality of life in Cottonwood Heights is very high with many cultural and recreational activities available within the city or in near proximity. Cottonwood Heights values highly its reputation as a well-maintained residential and business community. The preservation of quality of life is of utmost importance to residents and business owners. Cottonwood Heights views itself as a city where residents, businesses, and government come together to create an attractive, safe, well-groomed community and where people are proud to live, learn, work, recreate, and do business. The City presents with a stunning backdrop of the Wasatch Mountains and associated canyons and trails. Residents place a high value on the natural elements of hillsides, streams, natural open spaces and parks. The residents occupy a variety of residential dwellings in harmony with thriving commercial areas.



Cottonwood Heights is home to many corporate headquarters. At 2.5 million square feet of Class A and B office space, the City has one of the largest amounts of premium high rise office space in Salt Lake Valley. Office campuses include Union Park, Old Mill Corporate Center, and Cottonwood Corporate Center. These business parks provide important regional centers of employment providing jobs to many Cottonwood Heights residents. The City is home to the corporate offices of Extra Space Storage, JetBlue Airways, Instructure, MasterControl, and SanDisk.

As the gateway to the valley's largest ski resorts and with easy access to valley-wide transportation systems, Cottonwood Heights welcomes visitors. The City strives to attract businesses that will serve the needs of residents, promote the attractive image and appearance of the community, support and increase the general income and prosperity of the City, strengthen existing business centers, and complement the City's location as the gateway to the canyons.

Nearby Attractions and Recreation

Besides having a large number of high-rise office structures in the Salt Lake Valley, second only to Salt Lake City, Cottonwood Heights is also happy to host or be closely located to many great scenic and recreational attractions and opportunities. City parks and other properties maintained by our parks and recreation partner, the Cottonwood Heights Parks and Recreation Service Area, have received numerous awards from the Utah Recreation and Parks Association. The City is the gateway to four premium ski resorts and is only 30 miles away from Park City, host of the 2002 Winter Olympic Games.

Recreation Center

The award-winning Cottonwood Heights Parks and Recreation Center features indoor & outdoor swimming pools, an ice arena, sports fields, tennis courts, a skate park, fitness & cardio rooms & programs, playgrounds, & more!

7 Parks

Among them are the award winning Mountainview Park and the Salt Lake County owned Crestwood Park and swimming pool

Ball Fields/Multiuse Fields

Located throughout the city

Tennis and Pickleball Courts

Located throughout the city including courts for public use and City tournaments

Auditoriums

The Cottonwood Heights Theater at Butler Middle School is a joint partnership project between Canyon's School District and Cottonwood Heights with partial funding from a Salt Lake County grant.

Cultural Events

The city hosts many cultural events including its premier annual heritage celebration, Butlerville Days, the annual "Beat the Mayor" Turkey Day 5K, and the Big Cottonwood Canyon Marathon

Trails

City trails include: Big Cottonwood Trail, Prospector Trail, and Bonneville Shoreline Trail

Major Shopping

Park Centre Shopping Center, Cottonwood Corporate Center Shopping, Fort Union Blvd., Bengal Blvd., and more



A Little History about our City

Although Cottonwood Heights was not incorporated until January 14, 2005, this area has its roots dating back to the first pioneer settlers in the valley. The following narrative is taken from the *City General Plan*.

History and Neighborhoods

Near what is now Fort Union Blvd. and 2700 East, early settlers established a community center with a church and a school. Among the earliest settlers of the area were six colorful brothers. The 'Butler Brothers' were lumbermen – complete with wagons, teams, and sawmills.



The Butler Brothers: Alma, Alua, Leander, Neri, Phalander, and Eri

There were also four McGhie brothers and their families. Legend has it that they called a town meeting to organize their community and there was one more Butler than McGhie at the meeting, therefore the community received the name 'Butler' rather than McGhie. Natives differ on this name. Some say it was named 'Butlerville,' and others say the 'ville' was just a nickname.

This central area (Historic Butlerville) of what is now Cottonwood Heights is located on a large alluvial field, a remnant from ancient Lake Bonneville, that filled the Salt Lake Valley centuries ago. It is located between the two

most majestic features along the Wasatch Front – Big and Little Cottonwood Canyons. This sandbar rises hundreds of feet above the valley floor and above the historic community of Union. On the north, the Cottonwood Heights area tapers gently to the valley floor allowing a gradual, nearly nondescript, access from the lower to the higher ground.

Different parts of the west end of the city were known by other names. One area near 1500 East and 7200 South was known as 'Poverty Flats'. The southwest part of the current city was known as 'Little Cottonwood', or 'Union.'

Old Mill

One of the highlights of the area's history was the Deseret Paper Mill – the 'Old Mill' situated along Big Cottonwood Creek about a mile below the mouth of the Big Cottonwood Canyon.



It was built in 1861 to make newspaper for the "Deseret News". The paper was made with wood pulp taken from the canyons and rags gathered by families in the valley.

It was an immense pioneer undertaking. The finest paper making machinery was hauled across the country by team and wagon, and the mill was the pride of the community as well as the territory. It operated for many years, furnishing employment for the people of Butlerville and paper for the territory. But on

the morning of April 1, 1893 (April Fools' Day), the cry echoed through the community that the mill was on fire. Most people believed it to be a April Fool's Day joke and turned over in their beds and went back to sleep. The mill burned down and was never rebuilt as a paper mill. Since the mill's construction, the railroad had come through and it was cheaper to bring paper in by train than to manufacture it locally.



The Deseret Paper Mill is one of the highlights of Cottonwood Heights' history, and still stands today.

Industry and Development

Lumber wasn't the only natural resource taken from the canyons. Millions of dollars of gold, lead and silver were mined. Underground water, the high cost of production, and diminishing veins all contributed to the closure of the mines. Historically, the region has also been a fine area for growing fruit as well as dairy feed. Additionally, poultry and (later) mink farming contributed to the local industry.

Since water is always critical to the development of an area, the top flatland of the sandbar was too dry and desolate to attract settlers. While the Little Cottonwood Creek was the closest, it was also the least available because of the high bluff. It was apparently this problem that earned 'Poverty Flats' its nickname. Water had to be brought from Big Cottonwood Creek down from the mouth of the canyon to enable farms

and orchards to be established where residents now live. Early settlers established small farms producing hay, wheat, and a variety of vegetable crops. Yet, the area was most widely known for its fruit production, even marketing the fruit out-of-state.

The southwestern part of the area has historically been known as 'Little Cottonwood Creek Valley', 'Little Cottonwood', or 'Union.' The earliest settlements in the area were located along the Little Cottonwood Creek, which lay well below the south and west bluff sides. It was along this creek that the old Union Fort was built in what is now the eastern edge of Midvale City, another stopping place for workers bringing granite from Little Cottonwood Canyon to Salt Lake City for building the LDS Temple.

The Little Cottonwood settlement was initially organized as a series of small farms in order to ensure sufficient space for growth and to intensify social contact among villagers. The first recorded plan of the settlement shows a series of odd-shaped lots strung together along the creek bottomlands.

The community later became known as 'Union' in conjunction with the construction of the Union Fort in 1854.

The names 'Butlerville', 'Poverty Flats', 'Little Cottonwood', and 'Union' are still recognized by the residents of the City, but the area is now joined and together make up Cottonwood Heights City.

The traditional agricultural economy of the area has almost entirely given way to neighborhood and business development as growth in the region has continued at a rapid pace. Cottonwood Heights has become well known as a corporate headquarters for the south part of the Salt Lake Valley offering three major office park developments.





***POLICIES AND
PROCESSES***

BUDGET POLICIES

In association with the preparation of the annual budget, the City uses the guidelines shown below to adopt a budget that transparently shows the City takes seriously its responsibility to carefully manage and account for public funds.

Operating Budget Policies

- The budget for each governmental fund will be balanced, which means appropriations will not exceed estimated expendable revenue. Expendable revenue may include an allocation of previously accumulated fund balance.
- The City will pay for current expenditures with current revenues. The City will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures.
- The budget will provide for adequate maintenance of capital facilities and for the orderly replacement of equipment.
- The City will maintain checks and balances to verify budget balances prior to making spending commitments.
- The City will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible the city will integrate performance measurement and productivity indicators within the budget.

Capital Projects Budget Policies

- Each year, as part of the budget process, management will work with the City's Public Works staff to identify projects needed to maintain or improve the City's infrastructure.
- The City acknowledges, based on current revenue sources, funding is inadequate to fully maintain existing infrastructure. Therefore, projects must be prioritized to use current, limited resources in the most effective way possible. Furthermore, the City will diligently search for other opportunities for funding through grants and redevelopment areas.
- With a long-term strategy, the City will look to identify ways to improve infrastructure funding strategies.
- The estimated cost and potential funding sources for each capital project proposal will be identified before it is submitted to the Mayor and City Council for approval.
- The city will identify the least costly financing method for all new capital projects.

Debt Management Policies

- The city will confine long-term borrowing to capital projects and purchases of equipment.
- When the city finances capital projects by issuing bonds, it will pay back the bonds within a period *not* to exceed the expected useful life of the asset acquired.
- The city will not use long-term debt for current operations.
- The city will meet all debt service obligations when due.
- The city will retire any tax and revenue anticipation debt annually.

Revenue Estimation Policies

- The city budget official will estimate annual revenues by an objective, analytical process. The City will *not* include revenue in the budget that cannot be verified with documentation of its source and amount.

Fund Balance Policy

- In order to maintain and protect the long term financial capacity of the City, the total fund balance in the General Fund will be maintained to achieve a balance of 6% of General Fund expenditures.

Accounting, Auditing, and Financial Reporting Policies

- The accounting system will report financial information on a basis consistent with Generally Accepted Accounting Principles.
- Regular monthly and annual financial reports will present a summary of financial activity to the city council and citizens.
- The City will contract with an independent Certified Public Accounting firm to perform an annual audit; and will publicly issue their opinion on the City's financial statements, after preliminary presentation to the City Audit Committee.

FUND BALANCE

Cottonwood Heights budget is divided into separate funds as required by Generally Accepted Accounting Principles, State Regulation, or city Policy. The City reports the difference between assets and liabilities in governmental funds as fund balance and further segregates fund balance as nonspendable, restricted, committed, assigned and unassigned. Unassigned fund balance in governmental funds is the City's measure of current available financial resources that are not budgeted for expenditure during the fiscal year.

BASIS OF MEASURING AVAILABLE REVENUE AND EXPENDITURES FOR BUDGETS

Governmental Funds

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting of a transaction in the fiscal year when a cash receipt or payment is made is called Cash Basis Accounting. Accounting for the transaction in the fiscal year when the event takes place, regardless of when cash is received or payment is made, is called accrual or accrual basis of accounting. The City recognizes revenue and expenditures for both budgeting and audited financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis, and when these exceptions are considered, the budgetary basis for the governmental fund is called the Modified Accrual Basis of Accounting. The exceptions to the accrual basis are as follows:

Revenue

The City includes in available revenue only revenue that will be collected within ninety days following the close of the fiscal year, if it was recognizable as of fiscal year end, and in the case of property tax revenue only revenue that will be collected within sixty days of the close of the fiscal year.

Expenditures

The City includes interest on long term debt as an expenditure in the year it is payable. Also, payments that will *not* be made within one year following the close of the fiscal year are *not* included in expenditures because of the current resources focus of these governmental funds.

The City does not include depreciation of its long term physical assets used in activities of the governmental funds as an expenditure of the funds. Purchases of long term physical assets are included as budgeted expenditures in the year purchased.

DEBT AND DEBT LIMITS

DEBT RESTRICTIONS AND COVENANTS

General Obligation Debt

No long-term general obligation debt shall be created by any city unless the proposition to create such debt shall have been submitted to a vote of qualified electors. Cities shall *not* contract for debt in an amount exceeding four percent of the fair market value of taxable property in their jurisdictions. For the period ended June 30, 2019, the City had no outstanding general obligation debt.

BUDGET CONTROL AND MANAGEMENT

All appropriations in this budget are assigned to a staff member for control and management. The information system provides monthly reports used by each person assigned to an appropriation to know what has been charged to *their* budget and the balance available. Department heads may reallocate appropriations for their departments with the approval of the Budget Officer.

Appropriation changes between the various departments may be accomplished with the approval of the City Council. Any increase in total appropriations for each fund must be approved by the City Council after proper notice to the citizens and a public hearing.

BUDGET PRIORITIES

Administrative Direction Plan, Work Objectives for (calendar year) 2019:

The Mayor, City Council, and the City Manager of Cottonwood Heights met on December 11, 2018 and established priorities and directives for the upcoming year. As part of the meeting, they defined a mission statement for the city which states:

Cottonwood Heights—strives to enrich the quality of life for our residents and to build an attractive, inviting, and secure community. We work in partnership with our residents and businesses to foster community pride, preserve and enhance the natural beauty of our environment, facilitate economic development and plan for the future within the constraints of a fiscally and socially responsible government.

This mission statement will be incorporated into daily efforts of the administration and will also be included in applicable documents prepared by the city.

A part of the administrative Direction Plan includes the following information regarding work objectives for 2019:

There are many goals and objectives that we have for our organization in the upcoming years. The mayor and city council established a number of priorities and directives for the upcoming year that our organization will pursue outlined below:

Land Use, Planning, Redevelopment and Transportation

- Consider adoption of a proposed Accessory Dwelling Unit (ADU) Ordinance;
- Obtain further input and finalize change and consider adoption of the Wasatch Blvd Master Plan;
- Road Improvement Funding;
- Secure funding for a new General Plan, conduct an Request for Proposals (RFP) and secure consultant services and begin the public input process for the plan;
- Prepare modifications to the Planned Development District zoning code;
- Develop a Community Reinvestment Plan for the Gravel Pit site and obtain approval from the taxing entities and Cottonwood Heights Council and CDRA Board; (investigate)
- Develop a Community Reinvestment Plan for Fort Union Boulevard and obtain approval from the taxing entities and Cottonwood Heights Council and CDRA Board; (Investigate)
- Investigate collaborating with UTA on services to Cottonwood Heights.

Budgeting, Capital Improvements and Compensation

- Prepare a strategic land acquisition strategy in conjunction with the budgetary process;
- Conduct a storm drain capital facilities study investigating implementation of a storm water utility fee (two-part needs and then fees);
- Employee compensation market adjustments;
- Conduct a review of all fees in the city in conjunction with the budgetary process (telecommunications--FEE).

Sustainability and Environmental Initiatives

- Consider adoption of an outdoor lighting ordinance (dark skies);
- Consider adoption of a sustainability resolution. Prepare a plan in conjunction with Rocky Mountain Power to implement sustainability elements outlined in the proposed resolution;
- Investigate further bike lane options in the city;
- Tree replacement ordinance.

Parks Trails and Open Space

- Finalize and consider for adoption the Parks Trails and Open Space Master Plan (inventory, priorities, implementation);
- Identify and secure funding for property acquisition and capital expenditures for the Bonneville Shoreline Trail;
- Identify and secure funding for property acquisition and capital expenditures for the Ferguson Canyon Trail;
- Identify and secure funding for property acquisition and capital expenditures for the Deaf Smith Canyon;
- Investigate future possibilities for a dog park;
- Coordinate updating the Crestwood Park master plan with County.

Public Safety

- Develop a revised communications plan to establish protocol for external use of Twitter, Facebook and other public information that is shared regarding the department. The plan will also include a section on efforts to enhance transparency within the community on public safety operations (Operations);
- Prepare revised community relations goals for Police.

These Work Objectives provide guidance utilized by staff when submitting budget items and were also used by the Mayor and Council to evaluate and determine the budget priorities.



**Cottonwood
Heights**

BUDGET ESTIMATES

Revenues – The first step in budget preparation each year is an evaluation and estimation of future revenues. These estimates are intended to be conservative and based on current economic conditions and historical trends. Major revenue estimations are described below:

Revenue Type	Increase/ (Decrease)	Description
Property Tax	1.10% \$85,803	The City does not receive increased property tax based on increasing property values. Revenue growth can only come through new construction or a property tax increase. There is no property tax increase this year, only new growth increases are projected. The average home in Cottonwood Heights, which is estimated at \$457,100 (from the Salt Lake County Assessor) would generate approximately \$503 in property taxes for the City.
Sales Tax	1.70% \$109,000	The City receives sales taxes from businesses physically located in the city as well as online sales from out of state businesses. Unlike property tax, sales tax receipts increase proportionally to inflation.
Class C Roads Funds	-5.7% -\$75,000	Class C Roads funds are disbursed using a formula that includes population and road miles. As growing communities increase in both elements, the relative percentage that Cottonwood Heights represents of the whole shrinks.
Non-Repeating Grants	-\$155,241	Several Grants from 2019 do not repeat in 2020 and have been removed from our revenue projection.
Other Revenues	-\$54,530	Various miscellaneous Revenue changes.

BUDGET ESTIMATES

Expenditures – Once revenues are established, the City looks at upcoming increases and decreases in expenditures. Most operating line items have not changed significantly from the previous year. Significant changes are described below:

Expenditure	Increase/ (Decrease)	Description
Wages	\$397,693	Increases for <ul style="list-style-type: none"> • COLA (1.9%) • Merit (3.7%) • Associated benefits • Total \$397,693
Health Insurance	0.50% 7.00% \$8,160	Through negotiations with our insurance carrier, the City was able to secure an increase of 0.5% over the previous year's rate for Health Insurance and a 7.0% increase for Dental Insurance. The estimated cost of this increase is \$8,160.
Information Technology	\$136,872	Additional funds were included in the budget to fund software licensing and hardware replacements, which have not been adequately funded in previous years.
Municipal Elections	\$60,000	The City holds elections every two years for City Council and Mayor (on 4 year terms). We have two City Council positions up for election this year.
Unified Fire Authority	5.11% \$185,656	Overall cost increase for Unified Fire Authority as they have implemented a market adjustment for firefighters as well as other inflationary based increases in their cost structure.
Contracted Engineer conversion to City Employee	-\$125,000	The City has changed from a contracted Public Works Engineer to a City Employee. Overall cost savings is budgeted at \$125,000.
Police Reductions	-\$49,000	Overall Police cost reductions of \$49,000.
Community & Economic Development	\$51,000	Added a Sustainability Planner to assist in workload and sustainability efforts. Cost increase of \$51,000.



**Cottonwood
Heights**



GENERAL OVERVIEW

GENERAL FINANCIAL OVERVIEW

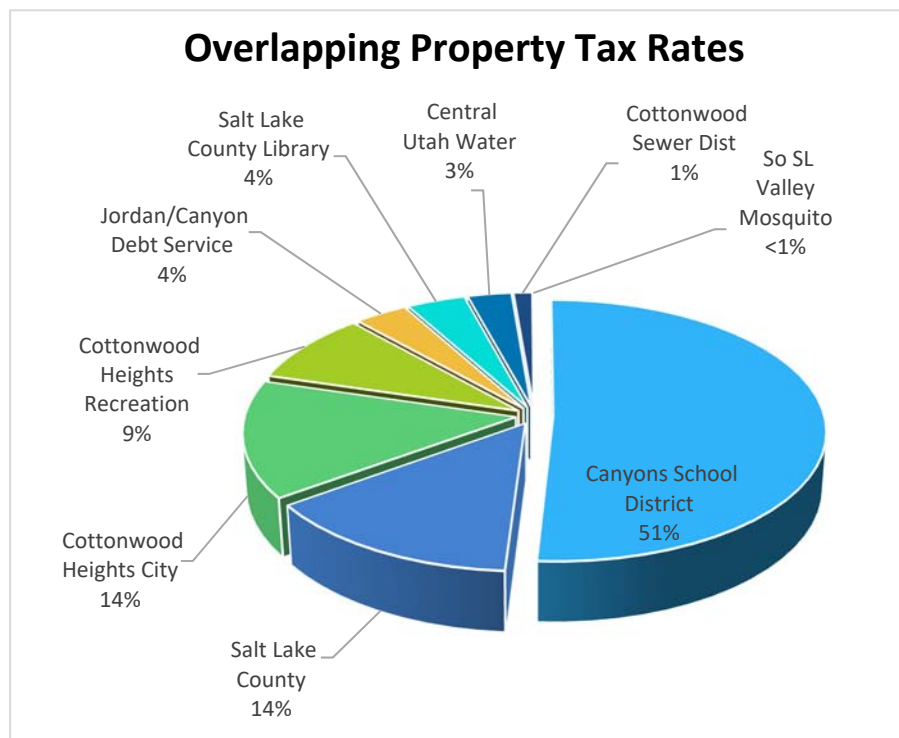
Funding for government services comes from a variety of sources. This narrative is offered to provide a more detailed analysis of how Cottonwood Heights receives the revenues it uses to provide services to its citizens. The intent of this section is to present the City’s financial structure in a straightforward and transparent manner.

General Activities

Most of the services provided by Cottonwood Heights are funded through general tax revenues. While some functions have fees associated with them, the vast majority do not. Rather they are funded through general tax revenues. The largest sources of tax revenue are property tax, sales tax, and municipal energy tax.

Property Tax. Cottonwood Heights’ largest source of revenue is property tax, which represents 40% of total general fund revenue. Salt Lake County is charged with assessing real and business personal property within the City and collecting the taxes for those properties. The County then distributes those funds to individual taxing entities.

Property tax is a stable revenue source, and thus year-to-year fluctuations in revenue are relatively small. Taxes paid by individual property owners are distributed to school districts, municipalities, counties, and special districts. The chart to the right illustrates the relative percentage of each resident’s property tax distributed to individual taxing entities.



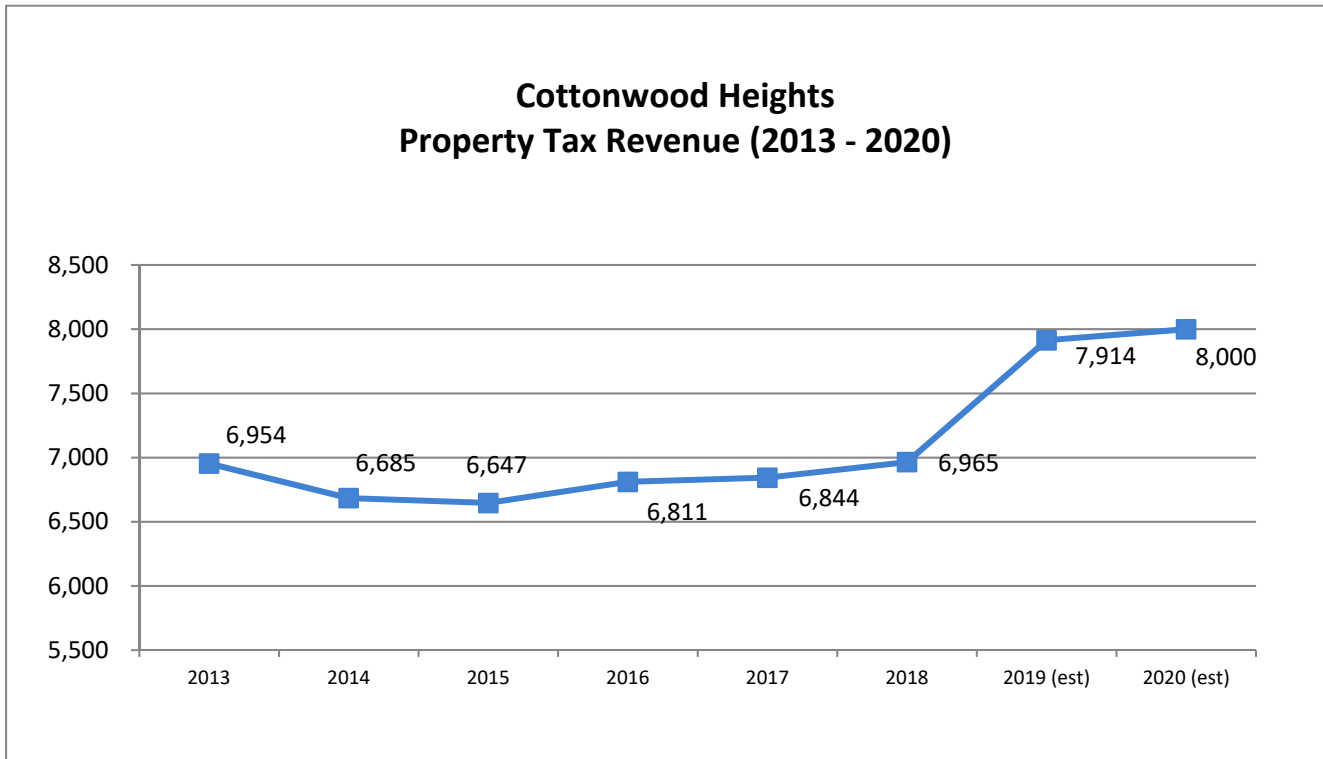
By state law, primary residences are taxed at 55% of their value as assessed by Salt Lake County. All other real and business personal property is taxed at 100% of assessed value. Cottonwood Heights’ property tax rate for the 2020 fiscal year (Tax Year 2019) is .2002%. So, a primary residence in Cottonwood Heights with an assessed value of \$457,100 would pay \$503.31 in property taxes to Cottonwood Heights.

In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation.” The intention of “Truth in Taxation” legislation is to keep property taxes at a stable level despite fluctuating real estate values. The calculations involved can be extremely complex, but the primary focus is to avoid wide swings in property taxes regardless of changes in property values.

Salt Lake County is responsible for administering property taxes within the County. Every June, the County submits a "certified tax rate" to all taxing entities within its boundary. This is the rate that would provide the entity with the same amount of revenue as the previous year plus an additional amount for any new property development occurring within the entity's boundaries during the previous year. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property or for inflation. If an entity chooses to adopt a tax rate higher than the "certified rate", Utah law has very specific requirements for newspaper advertisements and public hearings, from which the name "Truth in Taxation" is derived.

These regulations tend to keep property tax revenues steady in times of appreciation or decline in property values. Absent any action from the taxing entity's governing board, property tax levy rates will decrease during times of increasing property values and will increase in times of falling property values. These adjustments in levy rates compensate for rising and falling property values to keep tax levels steady. Therefore, entities must periodically evaluate and sometimes increase rates above the certified rate in order to add services or to keep pace with cost inflation.

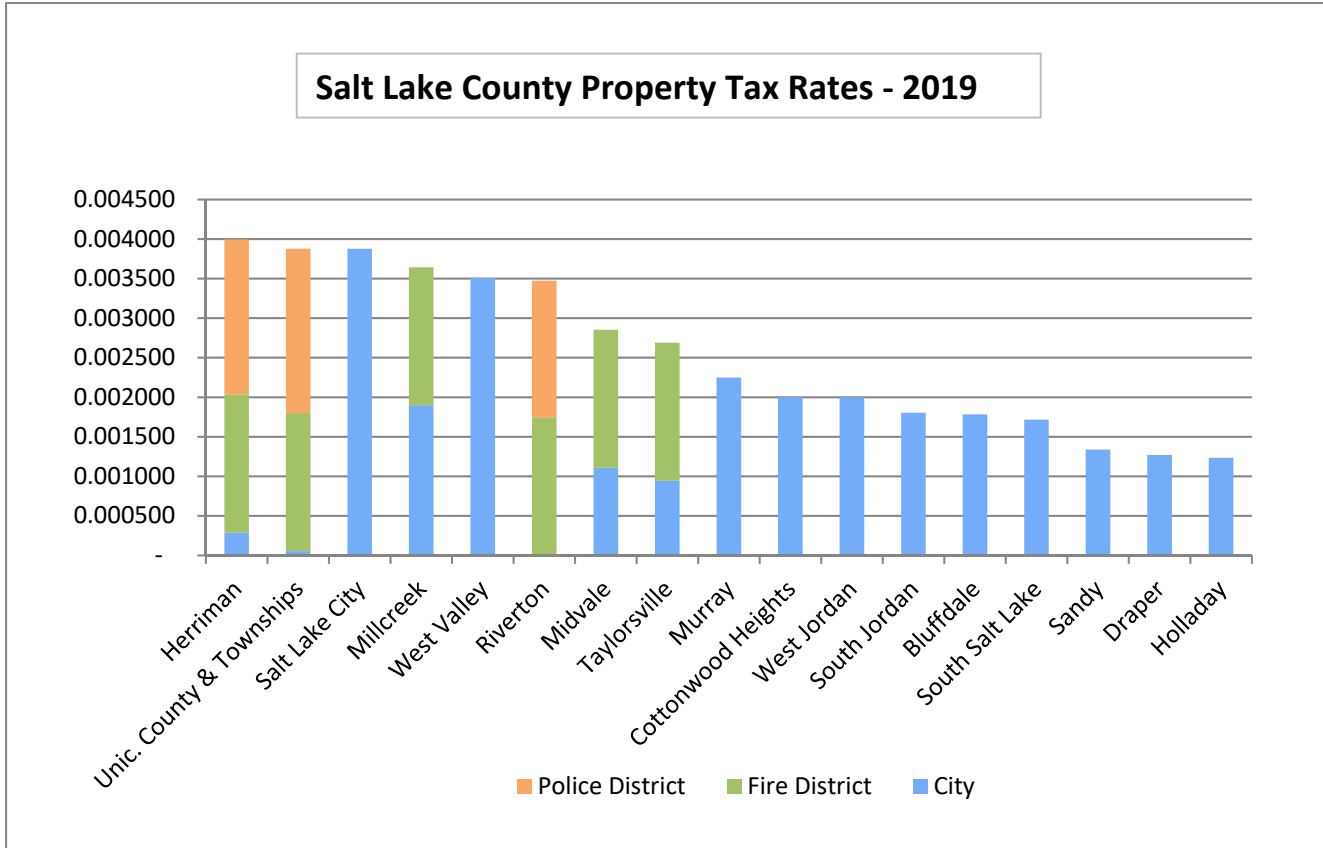
Property tax revenue tends to rise steadily, although at a generally low growth rate. The graph below shows a decrease from 2013 to 2014. This was due to significant collections in property taxes that were assessed during the recession that occurred during the latter part of the previous decade. The payment of those taxes was delayed by a number of taxpayers and finally paid in the 2013 and 2014 year. The increase in the 2019 budget is related to a tax increase implemented by Cottonwood Heights in the prior budget year.



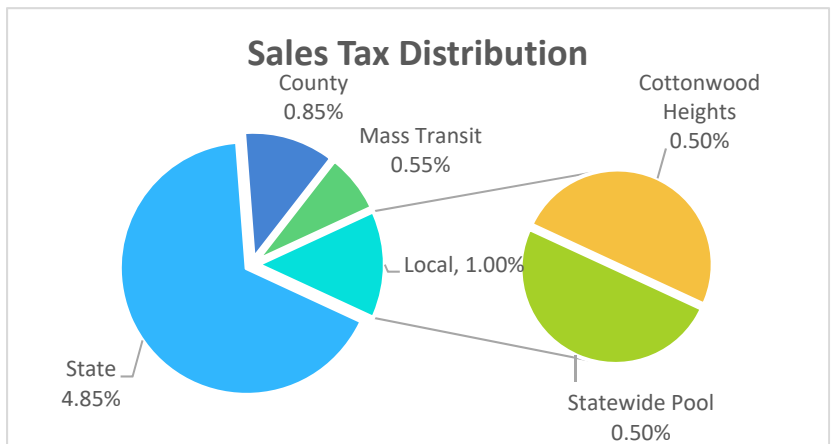
For the upcoming fiscal year, the City is budgeting \$7,999,995 in property taxes. This is an increase of 1.09% over the previous year's budget.

Relative Tax Rates

Below is a chart showing tax rates for other cities in Salt Lake County for the 2019 tax year. For cities included in the Unified Fire Service Area and/or a Law Enforcement Service Area, those rates are added to the city rate. The average property tax rate for the cities shown below is 0.002547 and the median rate is 0.002249. Cottonwood Heights' rate for the 2019-2020 fiscal year is 0.002002.

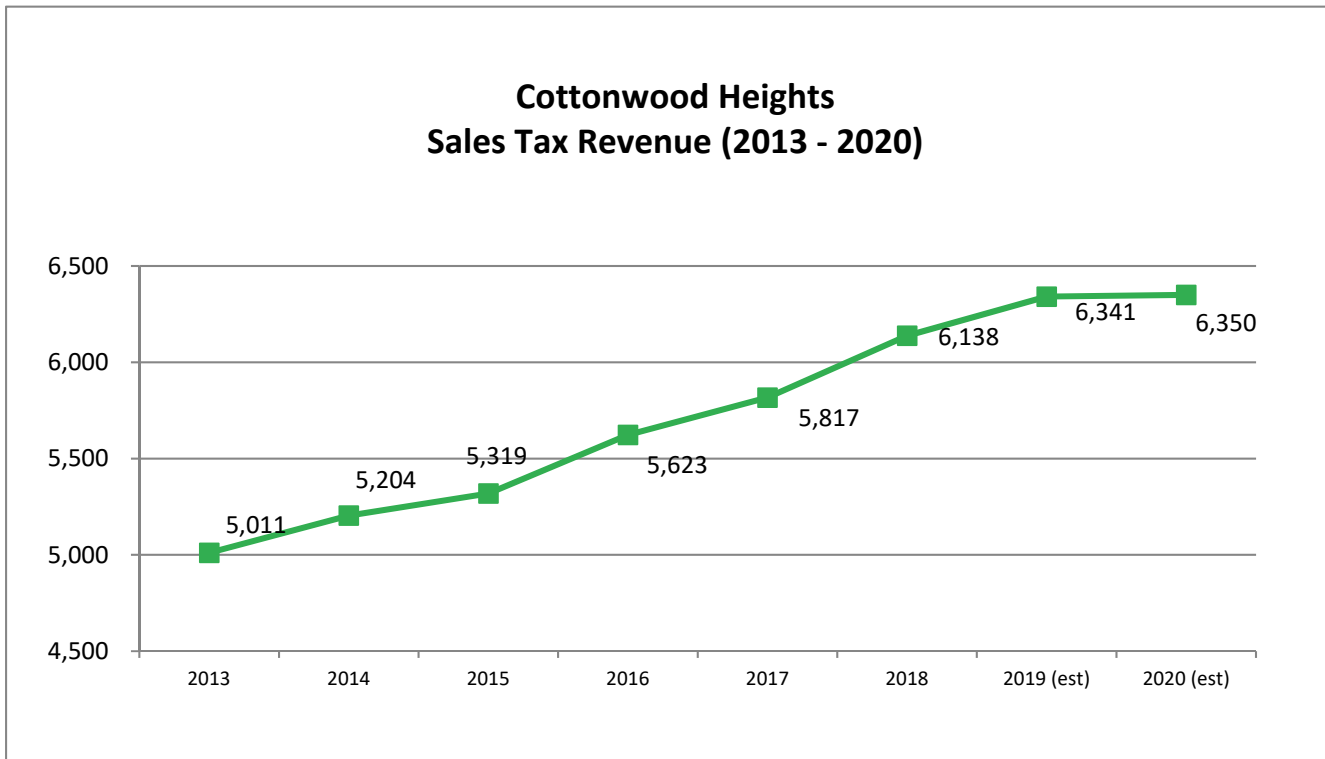


Sales Tax. Sales Tax is the second largest source of revenue for the City, representing 32% of total governmental revenue. Retail sales in Cottonwood Heights are assessed a tax at a rate of 7.25%. 1% of the 7.25% is assessed by the City. However, following state law, 50% of this revenue comes directly to Cottonwood Heights, while the other 50% is distributed statewide based on population. Cottonwood Heights receives slightly more from the population distribution than it does from sales located in Cottonwood Heights. For the fiscal 2019 year, the City received \$1.12 for every \$1.00 of local option sales tax collected. How this tax is distributed is shown by the chart to the right.



Sales Tax Trends

Sales tax revenue fluctuates with factors such as inflation and the economy, and is thus more volatile than property tax. The City has seen fluctuations in its sales tax revenues. The City collected \$6,341,451 in sales tax revenue during FY 2019. The average percentage growth in sales tax revenue from 2013–2018 is 4.15%. Based on trends and experience, we are forecasting revenues of 1.75% over the previous year’s budget but only 0.14% higher than FY 2019 actual revenues.

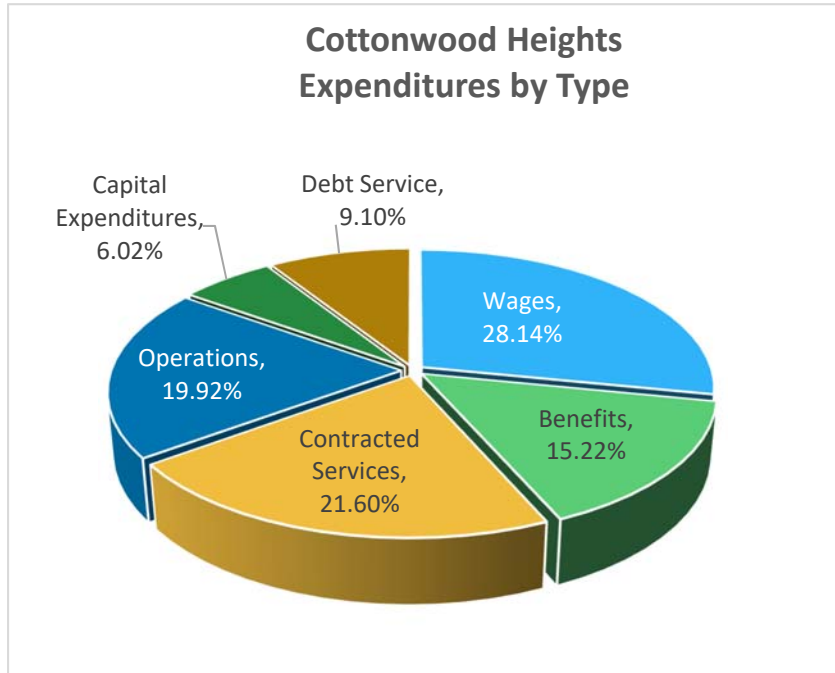


Other Revenues. Property and sales tax make up 72% of the City’s general fund revenues. The remaining revenues come from a variety of sources. These sources are briefly described below:

- ❖ Municipal Energy Sales and Use Tax – The City assesses a 6% tax to electricity and natural gas bills for Cottonwood Heights’ residents and businesses.
- ❖ Cable Franchise Fees – There is a 5% tax charged to all cable television bills.
- ❖ State and Federal Grants – The largest state grant is the City’s allocable portion of the state gas tax charges on all fuel purchases. The City also seeks grants, when beneficial, for capital and operating items. These grants primarily concern public safety, and the arts.
- ❖ Charges for Services – The City charges fees for such items as building permits, plan reviews, business licenses, and road cut permits.
- ❖ Court Fines – The City contracts with the City of Holladay for court services. Revenues from Cottonwood Heights’ cases come back to the City. For FY 2018 and FY 2019, Cottonwood Heights received \$391,549 and \$390,368, respectively.

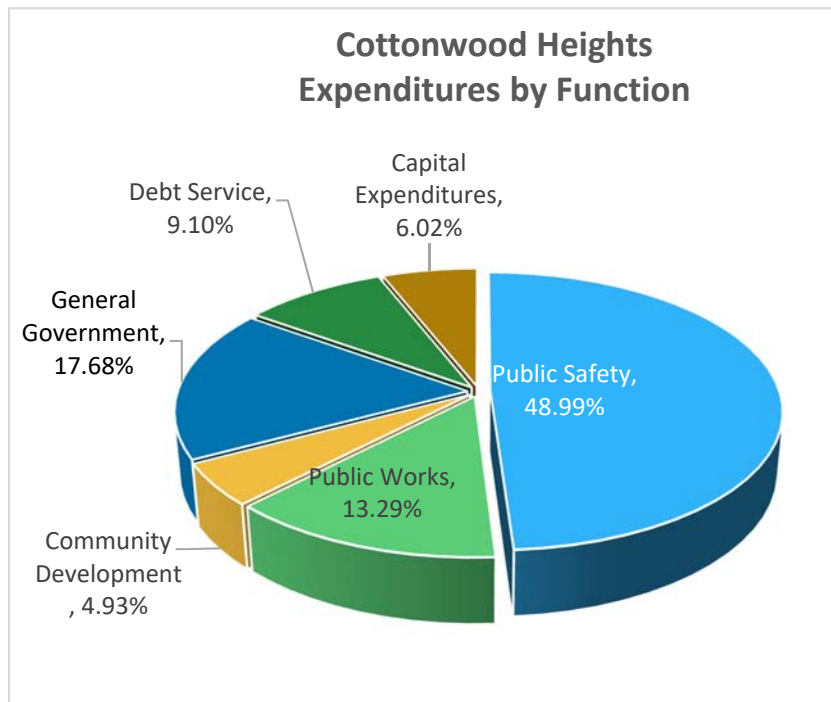
Expenditures by Type.

The City’s budget is assembled according to guidelines established by the City Council. When looking at the overall general fund budget, 28% of total expenditures are made for employee wages, with another 15% to cover the cost of retirement, health insurance and other employee benefits. Contracted services take up just under 22% of the budget with operations. The rest of the budget is allocated to capital projects and debt service.



Expenditures by Function.

Not surprisingly, the largest portion of the general fund budget goes to public safety. The City spends 49% of its budget on these services. 18% of the budget goes for general expenditures such as: administration, finance, legal services, and information technology. Public works, which includes streets and storm drain consumes 13%. Community Development, which covers planning, business licensing, and engineering makes up 5% of the overall budget.



Other Funds

In addition to general fund activities, the City maintains three other funds. Their descriptions are shown below.

Capital Projects Fund. This is the fund used to track revenues and expenditures for large capital projects. Often these projects overlap two or more fiscal periods. The revenues in this fund come primarily from state and federal grants as well as transfers from the general fund.

Community Development and Renewal Area Fund. This is the fund used to track activity in the City's redevelopment areas. These areas are created under the authority of state law and in cooperation with other taxing entities. The "Community Development" designation allows a portion of the tax revenue generated in those areas to be used to incentivize economic development. The City currently has one such area known as *The Canyons*. It is anticipated that incentives in this area will allow this to be redeveloped for commercial, retail, and residential purposes.

Debt Service Fund. This fund is used to accumulate resources for the purposes of paying principal and interest on city debt. Debt includes bonds issued for the purpose of the construction of the City's municipal center and acquisition of the public works yard. It also includes equipment leases for the acquisition of police and public works vehicles. The City only borrows funds for the acquisition of capital assets and at a term not to exceed the useful life of those assets.



Consolidated Budget

All Governmental Funds

2019-2020 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service	FY 2020 Budget Total	FY 2019 Final Budget	FY 2018 Actual	FY 2017 Actual
Revenues								
Property Taxes	7,999,995	-	-	-	7,999,995	7,914,192	6,923,563	6,843,782
Sales Taxes	6,300,000	-	-	-	6,300,000	6,241,000	6,138,449	5,816,802
Other Taxes	2,885,000	-	-	-	2,885,000	2,818,942	2,856,119	3,156,583
Licenses & Permits	848,000	-	-	-	848,000	846,322	1,007,932	855,343
Class C Road Funds	1,240,000	-	-	-	1,240,000	1,315,000	1,290,964	1,259,158
Intergovernmental Revenues	45,000	-	600,000	-	645,000	9,391,787	1,496,291	1,086,268
Charges for Services	70,000	-	-	-	70,000	70,000	81,962	71,094
Fines and Forfeitures	420,000	-	-	-	420,000	420,000	391,549	388,461
Other Revenues	108,000	10,000	92,500	-	210,500	180,266	399,495	506,789
Developer Payments	-	-	-	-	-	-	-	52,691
Sale of Capital Assets	-	-	1,700,000	-	1,700,000	902,250	4,375	871,368
Proceeds from Debt Issuance	-	-	-	-	-	1,859,827	-	7,793,981
Use of/(Contr To) Fund Balance	567,818	1,840,000	435,000	-	2,842,818	585,196	(424,958)	987,865
Transfers	(3,096,584)	-	1,232,762	1,863,822	-	1	-	-
Total Budgeted Revenue	17,387,229	1,850,000	4,060,262	1,863,822	25,161,313	32,544,783	20,165,742	29,690,186
Expenditures								
Operations								
Salaries & Wages	5,765,070	-	-	-	5,765,070	5,594,011	5,455,487	5,419,716
Employee Benefits	3,117,266	-	-	-	3,117,266	2,924,191	2,693,091	2,580,560
Operating Expenditures	4,081,097	100,000	-	-	4,181,097	4,224,039	3,814,665	4,024,269
Contracted Services	4,423,796	-	-	-	4,423,796	4,423,796	4,423,796	4,453,053
Equipment and Capital Improvements	-	1,750,000	4,060,262	-	5,810,262	12,738,538	2,045,604	11,467,887
Debt Service Payments	-	-	-	1,863,822	1,863,822	2,640,208	1,733,099	1,744,702
Total Budgeted Expenditures	17,387,229	1,850,000	4,060,262	1,863,822	25,161,313	32,544,783	20,165,742	29,690,186

BUDGET PROCESS

The budget setting process begins midway through the current fiscal year. The Mayor and City Council first identify needs and issues and alternative strategies to address the identified issues and needs. Simultaneously, the City Manager and Department Directors conduct the same analysis. The objective is for the elected officials, with input from City Staff, to establish priorities and guidelines, which will be used to determine how the City’s limited resources will be allocated. The guidelines established in these meetings are listed as Budget Priorities shown on pages 16-18.

The following are tasks that must be completed during the last half of the City’s fiscal year to develop and approve the budget. The City Council solicits public comment and input at the beginning of every business meeting, and when the budget is discussed it is an additional opportunity for citizens to comment regarding the budget. Agendas notifying the public of such meetings are published throughout the community and on the City’s website where citizens may request agendas be sent to them automatically, by electronic means, before each meeting. Since the city proposed a property tax increase, additional steps were included this year to adhere to the State of Utah’s Truth-In-Taxation laws.

JANUARY/FEBRUARY



Goal setting and budget planning retreat held in late January or early February with the Mayor, City Council, City Manager, and Department Directors.

MARCH / APRIL



During March and April, the elected officials meet with the City Manager and Budget Officer regarding the current fiscal year budget, department goals, and budget estimates for the upcoming budget year. This also begins the final planning process for the capital expenditures portion of the new budget.

Department Directors and the City Manager meet weekly and refine the budget proposal.

MAY



In the first regularly scheduled business meeting in May the proposed budget is presented to the Mayor and City Council. The budget is adopted during that meeting as the tentative budget. They are asked to establish the time and place (Cottonwood Heights Council Chambers, 2277 East Bengal Boulevard) for a public hearing prior to considering its adoption.

JUNE



A meeting notice must be published at least seven days prior to the hearing date in a daily newspaper, the notice of a public hearing to consider revising the current year budget and adopting the upcoming year’s budget. The public hearing date for this year’s budget was June 18.

JULY



The tentative budget remains on file at the city offices and on the city’s website for public inspection until the date of budget adoption. State law requires the budget be adopted on or before June 22 each year, unless a property tax increase is proposed, in which case a special public hearing is scheduled, and the city has until August 16 to adopt a budget. There was no property tax increase this year. On June 18 the final budget was adopted. The resolution passed by the city council adopts the budget as well as establishes a property tax rate for the 2019-2020 fiscal year.

BUDGET CONTROL AND MANAGEMENT

All appropriations in this budget are assigned to a staff member for control and management. The information system provides monthly reports used by each person assigned to an appropriation to know what has been charged to each department’s respective budgets and the amount of unexpended funds available. Department Directors may reallocate appropriations within their departments with the approval of the Budget Officer.

Appropriation changes between the various departments may be accomplished with the approval of the City Council. The City updates and makes amendments to the budget on a quarterly basis. Each quarter, revenues and expenditures are carefully evaluated to identify areas where the budget may need to be amended.

The process to amend the City budget is similar to adoption of the original budget. The budget is made available to the general public, and the public is invited to a public hearing to provide comment. Only after the public process can the City Council approve an amendment to the budget.



FY 2019-2020
OPERATING & CAPITAL
BUDGET

FUND SUMMARY

The Following Table illustrates the estimated beginning and projected ending fund balances for Cottonwood Heights City’s major and non-major funds as budgeted for FY 2019-2020:

<u>Fund</u>	<u>Projected Beginning Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers In/Out</u>	<u>Projected Ending Balance</u>	<u>Change in Fund Balance</u>
General Fund	3,929,700	19,915,995	(17,387,229)	(3,096,584)	3,361,882	(567,818)
Capital Projects Fund	1,878,729	2,392,500	(4,060,262)	1,232,762	1,443,729	(435,000)
Debt Service Fund	620	-	(1,863,822)	1,863,822	620	-
Community Development and Renewal Fund	3,492,828	10,000	(1,850,000)	-	1,652,828	(1,840,000)
Total	9,301,877	22,318,495	(25,161,313)	-	6,459,059	(2,842,818)

INTER-FUND TRANSFERS

At times, resources are transferred from one fund to another in order to account for certain transactions in a way that is understandable for all users. The table below shows all transfers in the opening FY 2019 budget.

<u>Purpose</u>	<u>Amount</u>	<u>Transfer To</u>	<u>Transfer From</u>
Annual Allocation for Capital Improvement Projects	1,232,762	Capital Projects Fund	General Fund
Transfer Funds for Annual Debt Service	1,863,822	Debt Service Fund	General Fund

Cottonwood Heights City
Adopted Budget
General Fund

Cottonwood Heights City			Actual to			Budget		Projection to		Adopted Budget
Fund Detail	2017-2018	2017-2018	Budget	2018-2019	2018-2019	2018 to 2019	2018-2019	Budget	2019-2020	Adopted Budget
General Fund	Budget	Actual	% Change	Orig. Budget	Adj. Budget	% Change	Projection	% Change	Adopted Budget	% Change
Beginning Fund Balance	3,603,813	3,603,813	0.0%	3,738,118	3,738,118	3.7%	3,738,118	0.0%	3,929,700	5.1%
Revenues										
Taxes										
Real Property Taxes	6,899,089	6,923,563	0.4%	7,914,192	7,914,192	14.7%	7,915,000	0.0%	7,999,995	1.1%
General Sales and Use Taxes	5,906,000	6,138,449	3.9%	6,241,000	6,241,000	5.7%	6,300,000	0.9%	6,350,000	1.7%
E911 Telephone Fees	265,000	-	-100.0%	-	-	-100.0%	-	100.0%	-	100.0%
Fee-In-Lieu of Property Taxes	350,000	387,839	10.8%	365,000	365,000	4.3%	390,000	6.8%	425,000	16.4%
Franchise Taxes - Cable TV	306,700	335,910	9.5%	348,346	348,346	13.6%	350,000	0.5%	325,000	-6.7%
Energy Sales and Use Tax	2,170,596	2,094,365	-3.5%	2,070,596	2,070,596	-4.6%	2,090,000	0.9%	2,050,000	-1.0%
Telecom Fee	-	-	100.0%	-	-	100.0%	-	100.0%	-	100.0%
Transient Room Tax	25,000	38,004	52.0%	35,000	35,000	40.0%	35,000	0.0%	35,000	0.0%
Total Taxes	15,922,385	15,918,131	0.0%	16,974,134	16,974,134	6.6%	17,080,000	0.6%	17,184,995	1.2%
Licenses and Permits										
Business Licenses and Permits	220,000	177,828	-19.2%	183,000	183,000	-16.8%	183,000	0.0%	183,000	0.0%
Buildings, Structures and Equipment	425,600	741,252	74.2%	600,000	600,000	41.0%	600,000	0.0%	600,000	0.0%
Road Cut Fees	35,000	78,685	124.8%	53,322	53,322	52.3%	53,322	0.0%	55,000	3.1%
Animal Licenses	10,000	10,167	1.7%	10,000	10,000	0.0%	10,000	0.0%	10,000	0.0%
Total Licenses and Permits	690,600	1,007,932	46.0%	846,322	846,322	22.5%	846,322	0.0%	848,000	0.2%
Intergovernmental Revenue										
Federal Grants	57,000	35,878	-37.1%	25,000	25,000	-56.1%	-	-100.0%	-	-100.0%
State Grants	-	29,655	100.0%	-	70,241	100.0%	17,799	-74.7%	-	-100.0%
Class C Roads	1,315,000	1,290,964	-1.8%	1,315,000	1,315,000	0.0%	1,250,000	-4.9%	1,240,000	-5.7%
Liquor Fund Allotment	45,000	37,787	-16.0%	45,000	45,000	0.0%	45,000	0.0%	45,000	0.0%
Local Grants	-	86,072	100.0%	-	60,000	100.0%	23,000	-61.7%	-	-100.0%
Total Intergovernmental Revenues	1,417,000	1,480,356	4.5%	1,385,000	1,515,241	6.9%	1,335,799	-11.8%	1,285,000	-15.2%
Charges for Service										
Zoning and Subdivision Fees	60,000	80,902	34.8%	70,000	70,000	16.7%	70,000	0.0%	70,000	0.0%
Pavilion Fees	5,500	-	-100.0%	-	-	-100.0%	-	100.0%	-	100.0%
Other Charges for Services	-	1,060	100.0%	-	-	100.0%	-	100.0%	-	100.0%
Total Charges for Services	65,500	81,962	25.1%	70,000	70,000	6.9%	70,000	0.0%	70,000	0.0%
Fines and Forfeitures										
Courts Fines	490,000	391,549	-20.1%	420,000	420,000	-14.3%	420,000	0.0%	420,000	0.0%
Total Fines and Forfeitures	490,000	391,549	-20.1%	420,000	420,000	-14.3%	420,000	0.0%	420,000	0.0%

Cottonwood Heights City
Adopted Budget
General Fund

Cottonwood Heights City			Actual to			Budget		Projection to		Adopted Budget
Fund Detail	2017-2018	2017-2018	Budget	2018-2019	2018-2019	2018 to 2019	2018-2019	Budget	2019-2020	2019 to 2020
General Fund	Budget	Actual	% Change	Orig. Budget	Adj. Budget	% Change	Projection	% Change	Adopted Budget	% Change
Miscellaneous Revenue										
Interest Revenues	14,000	72,765	419.7%	20,000	20,000	42.9%	25,000	25.0%	25,000	25.0%
Miscellaneous Revenues	75,778	102,518	35.3%	67,887	160,266	111.5%	83,000	-48.2%	83,000	-48.2%
Total Miscellaneous Revenue	89,778	175,282	95.2%	87,887	180,266	100.8%	108,000	-40.1%	108,000	-40.1%
Total Revenues	18,675,263	19,055,213	2.0%	19,783,343	20,005,963	7.1%	19,860,121	-0.7%	19,915,995	-0.4%
Other Financing Sources										
Other Sources										
Transfer from Capital Projects Fund	-	-	100.0%	-	-	100.0%	-	100.0%	-	100.0%
Sale of Capital Assets	-	4,375	100.0%	-	-	100.0%	-	100.0%	-	100.0%
Proceeds from Capital Leases	-	-	100.0%	-	-	100.0%	-	100.0%	-	100.0%
Total Other Sources	-	4,375	100.0%	-	-	100.0%	-	100.0%	-	100.0%
Total Other Financing Sources	-	4,375	100.0%	-	-	100.0%	-	100.0%	-	100.0%
Grand Total Revenues and Other Financing Sources	18,675,263	19,059,588	2.1%	19,783,343	20,005,963	7.1%	19,860,121	-0.7%	19,915,995	-0.4%

Cottonwood Heights City
Adopted Budget
General Fund

Cottonwood Heights City			Actual to			Budget		Projection to		Adopted Budget
Fund Detail	2017-2018	2017-2018	Budget	2018-2019	2018-2019	2018 to 2019	2018-2019	Budget	2019-2020	Adopted Budget
General Fund	Budget	Actual	% Change	Orig. Budget	Adj. Budget	% Change	Projection	% Change	Adopted Budget	% Change
Expenditures										
General Government										
Legislative										
Mayor & City Council	400,623	436,494	9.0%	384,087	384,087	-4.1%	379,087	-1.3%	377,754	-1.6%
Planning Commission	6,000	4,821	-19.7%	8,000	8,000	33.3%	6,000	-25.0%	8,000	0.0%
Legislative Committees	166,107	195,826	17.9%	138,107	206,086	24.1%	168,437	-18.3%	138,107	-33.0%
Total Legislative	572,730	637,141	11.2%	530,194	598,173	4.4%	553,524	-7.5%	523,861	-12.4%
Judicial										
Court, Prosecutor & Defender	430,000	386,351	-10.2%	420,000	420,000	-2.3%	420,000	0.0%	420,000	0.0%
Total Judicial	430,000	386,351	-10.2%	420,000	420,000	-2.3%	420,000	0.0%	420,000	0.0%
Executive & General Government										
City Manager & General Government	497,671	564,142	13.4%	507,940	553,583	11.2%	502,940	-9.1%	552,317	-0.2%
City Hall - Administrative Overhead	488,322	354,792	-27.3%	423,500	378,500	-22.5%	374,500	-1.1%	378,500	0.0%
Total Executive & General Government	985,993	918,935	-6.8%	931,440	932,083	-5.5%	877,440	-5.9%	930,817	-0.1%
Administrative Offices										
Finance	476,155	431,209	-9.4%	255,299	411,238	-13.6%	250,000	-39.2%	411,536	0.1%
Attorney	244,022	243,028	-0.4%	220,000	220,000	-9.8%	220,000	0.0%	220,000	0.0%
Administrative Services / Records, Cultural, HR	550,385	557,865	1.4%	658,454	359,511	-34.7%	715,000	98.9%	400,594	11.4%
Emergency Management	17,600	6,277	-64.3%	11,000	11,000	-37.5%	5,000	-54.5%	11,000	0.0%
Information Technology	137,100	176,625	28.8%	250,128	513,846	274.8%	295,000	-42.6%	644,014	25.3%
Elections	86,000	39,287	-54.3%	-	-	-100.0%	-	100.0%	60,000	100.0%
Total Administrative Offices	1,511,262	1,454,291	-3.8%	1,394,881	1,515,595	0.3%	1,485,000	-2.0%	1,747,144	15.3%
Total General Government	3,499,985	3,396,718	-3.0%	3,276,515	3,465,851	-1.0%	3,335,964	-3.7%	3,621,822	4.5%
Public Safety										
Police	6,022,067	5,726,792	-4.9%	5,723,622	5,905,882	-1.9%	5,683,369	-3.8%	5,949,769	0.7%
Fire	3,919,759	3,511,277	-10.4%	3,715,140	3,715,140	-5.2%	3,695,140	-0.5%	3,900,796	5.0%
Ordinance Enforcement	174,816	170,147	-2.7%	175,631	175,631	0.5%	171,631	-2.3%	183,555	4.5%
Total Public Safety	10,116,642	9,408,216	-7.0%	9,614,393	9,796,653	-3.2%	9,550,140	-2.5%	10,034,120	2.4%

Cottonwood Heights City
Adopted Budget
General Fund

Cottonwood Heights City			Actual to			Budget		Projection to		Adopted Budget
Fund Detail	2017-2018	2017-2018	Budget	2018-2019	2018-2019	2018 to 2019	2018-2019	Budget	2019-2020	Adopted Budget
General Fund	Budget	Actual	% Change	Orig. Budget	Adj. Budget	% Change	Projection	% Change	Adopted Budget	% Change
Highways and Public Improvements										
Public Works (non-Class C)	1,995,984	1,924,264	-3.6%	1,939,290	1,876,145	-6.0%	1,859,290	-0.9%	2,057,638	9.7%
PW Contracts	-	46,903	100.0%	506,940	791,940	100.0%	771,940	-2.5%	469,440	-40.7%
SLCo Traffic Signal Street Lights	82,852	110,205	33.0%	82,852	82,852	0.0%	77,852	-6.0%	82,852	0.0%
Storm Drain	10,000	5,901	-41.0%	100,500	120,500	1105.0%	115,500	-4.1%	112,000	-7.1%
Class C Road Program	395,728	308,603	-22.0%	-	-	-100.0%	-	100.0%	-	100.0%
Total Highways and Public Improvements	2,484,564	2,395,875	-3.6%	2,629,582	2,871,437	15.6%	2,824,582	-1.6%	2,721,930	-5.2%
Community and Economic Development										
Planning	544,948	515,016	-5.5%	520,205	520,205	-4.5%	510,205	-1.9%	706,357	35.8%
Economic Development	84,334	55,199	-34.5%	108,891	108,891	29.1%	98,891	-9.2%	-	-100.0%
Engineering	545,000	541,916	-0.6%	588,000	303,000	-44.4%	303,000	0.0%	303,000	0.0%
Total Community & Economic Development	1,174,282	1,112,131	-5.3%	1,217,096	932,096	-20.6%	912,096	-2.1%	1,009,357	8.3%
Total Expenditures	17,275,473	16,312,941	-5.6%	16,737,586	17,066,037	-1.2%	16,622,782	-2.6%	17,387,229	1.9%
Other Uses										
Cap Imp Fund Roads	878,625	878,625	0.0%	1,307,800	1,307,800	48.8%	1,307,800	0.0%	1,232,762	-5.7%
Debt Service - Buildings	1,128,110	1,128,110	0.0%	1,132,350	1,132,350	0.4%	1,132,350	0.0%	1,126,900	-0.5%
Debt Service - Police Vehicles	295,389	295,389	0.0%	295,389	295,389	0.0%	295,389	0.0%	426,704	44.5%
Debt Service - Public Works Vehicles	310,218	310,218	0.0%	310,218	310,218	0.0%	310,218	0.0%	310,218	0.0%
Total Other Financing Uses	2,612,342	2,612,342	0.0%	3,045,757	3,045,757	16.6%	3,045,757	0.0%	3,096,584	1.7%
Grand Total Budgeted Expenditures and Other Uses	19,887,815	18,925,283	-4.8%	19,783,343	20,111,794	1.1%	19,668,539	-2.2%	20,483,813	1.8%
Total Ending Fund Balance	2,391,261	3,738,118	56.3%	3,738,118	3,632,287	51.9%	3,929,700	8.2%	3,361,882	-7.4%
Net Change to Fund Balance	(1,212,552)	134,305	-111.1%	-	(105,831)	-91.3%	191,582	-281.0%	(567,818)	436.5%

Cottonwood Heights City
Adopted Budget
Capital Projects Fund

COTTONWOOD HEIGHTS

FY2019-20

OPERATING AND CAPITAL BUDGET

Cottonwood Heights City			Actual to		Budget	Projection to			Adopted Budget
Fund Detail	2017-2018	2017-2018	Budget	2018-2019	2018 to 2019	2018-2019	Budget	2019-2020	2019 to 2020
Capital Projects Fund	Budget	Actual	% Change	Budget	% Change	Projection	% Change	Adopted Budget	% Change
Beginning Fund Balance	1,682,784	1,682,784	0.0%	1,972,790	17.2%	1,972,790	0.0%	1,878,729	-4.8%
Revenues									
Revenues									
Federal Grants (CDBG Funds)	-	-	100.0%	-	100.0%	-	100.0%		100.0%
SL Co Grants	2,000,000	1,306,899	-34.7%	1,441,546	-27.9%	1,441,546	0.0%	600,000	-58.4%
Impact Fees Storm Drains	-	66,018	100.0%	-	100.0%	61,948	100.0%	92,500	100.0%
Impact Fees Transportation	-	37,392	100.0%	-	100.0%	23,356	100.0%		100.0%
Other Revenues	-	48,857	100.0%	-	100.0%	-	100.0%	1,700,000	100.0%
Interest Revenues	-	(2,180)	100.0%	-	100.0%	-	100.0%		100.0%
Total Revenues	2,000,000	1,456,985	-27.2%	1,441,546	-27.9%	1,526,850	5.9%	2,392,500	66.0%
Other Financing Sources									
Debt Proceeds	-	-	100.0%	1,859,827	100.0%	1,859,827	0.0%		-100.0%
Transfers In	878,625	878,625	0.0%	1,307,800	48.8%	1,307,800	0.0%	1,232,762	-5.7%
Use of Fund Balance	-	-	100.0%	-	100.0%	-	100.0%		100.0%
Total Other Sources	878,625	878,625	0.0%	3,167,627	260.5%	3,167,627	0.0%	1,232,762	-61.1%
Grand Total Revenues and Other Financing Sources	2,878,625	2,335,610	-18.9%	4,609,173	60.1%	4,694,477	1.9%	3,625,262	-21.3%
Expenditures									
Pavement Management	260,000	177,014	-31.9%	875,000	236.5%	875,000	0.0%	793,000	-9.4%
Striping	-	-	100.0%	110,788	100.0%	110,788	0.0%	100,000	-9.7%
Ft Union Level Course / Sidewalk	540,000	96,875	-82.1%	464,927	-13.9%	464,927	0.0%		-100.0%
Ft Union / Highland Intersection	404,572	121,734	-69.9%	100,000	-75.3%	100,000	0.0%		-100.0%
2300 Roundabout	-	371,190	100.0%	259,796	100.0%	259,796	0.0%		-100.0%
Sidewalk Replacement	50,000	13,345	-73.3%	50,000	0.0%	50,000	0.0%	50,000	0.0%
Street Sign Upgrades	-	2,707	100.0%	-	100.0%	-	100.0%		100.0%
Public Works Site	311,217	482,727	55.1%	-	-100.0%	-	100.0%		100.0%
Bengal Boulevard	80,000	-	-100.0%	-	-100.0%	-	100.0%		100.0%
Mountain View Park	-	-	100.0%	110,000	100.0%	110,000	0.0%		-100.0%
Hazard Mitigation	15,000	16,114	7.4%	15,000	0.0%	15,000	0.0%	15,000	0.0%
Traffic Adaptive Control	32,143	-	-100.0%	-	-100.0%	-	100.0%		100.0%
Highland Access Ramp	120,615	-	-100.0%	120,615	0.0%	120,615	0.0%		-100.0%
Wasatch Park & Ride	269,385	-	-100.0%	269,385	0.0%	269,385	0.0%		-100.0%
Highland Dr - Bengal - CRRD	650,000	623,377	-4.1%	-	-100.0%	-	100.0%		100.0%
2700 E Paving & Sidewalk	300,000	250	-99.9%	450,000	50.0%	450,000	0.0%	52,362	-88.4%

Cottonwood Heights City
Adopted Budget
Capital Projects Fund

Cottonwood Heights City			Actual to		Budget	Projection to			Adopted Budget
Fund Detail	2017-2018	2017-2018	Budget	2018-2019	2018 to 2019	2018-2019	Budget	2019-2020	2019 to 2020
Capital Projects Fund	Budget	Actual	% Change	Budget	% Change	Projection	% Change	Adopted Budget	% Change
Brown Sanford Inventory	11,415	-	-100.0%	-	-100.0%	-	100.0%		100.0%
Hawk Crosswalk	15,398	(2,206)	-114.3%	-	-100.0%	-	100.0%		100.0%
Ferguson Canyon Outfall Line	-	13,467	100.0%	200,000	100.0%	-	-100.0%	200,000	0.0%
Police Equipment / Vehicles	100,000	97,672	-2.3%	1,860,227	1760.2%	1,860,227	0.0%		-100.0%
TRCC Lighting Match	-	-	100.0%	30,000	100.0%	30,000	0.0%		-100.0%
Pickleball Courts	-	-	100.0%	27,800	100.0%	27,800	0.0%		-100.0%
Storm Water Master Plan and Facilities Update	-	-	100.0%	-	100.0%	-	100.0%	92,500	100.0%
Scottish Drive	-	-	100.0%	-	100.0%	-	100.0%	595,400	100.0%
3000 E Overlay	-	-	100.0%	-	100.0%	-	100.0%	162,000	100.0%
Bonneville Shoreline Trail	-	-	100.0%	-	100.0%	-	100.0%	1,650,000	100.0%
Ferguson Canyon Park & Ride Match	-	-	100.0%	-	100.0%	-	100.0%	125,000	100.0%
East Jordan Canal Trail	-	-	100.0%	-	100.0%	-	100.0%	225,000	100.0%
Other Projects	25,000	31,339	25.4%	45,000	80.0%	45,000	0.0%		-100.0%
Total Expenditures	3,184,745	2,045,604	-35.8%	4,988,538	56.6%	4,788,538	-4.0%	4,060,262	-18.6%
Grand Total Budgeted Expenditures and Other Uses	3,184,745	2,045,604	-35.8%	4,988,538	56.6%	4,788,538	-4.0%	4,060,262	-18.6%
Total Ending Fund Balance	1,376,664	1,972,790	43.3%	1,593,425	15.7%	1,878,729	17.9%	1,443,729	-9.4%
Net Change to Fund Balance	(306,120)	290,006	-194.7%	(379,365)	23.9%	(94,061)	-75.2%	(435,000)	14.7%

Cottonwood Heights City
Adopted Budget
Debt Service Fund

Cottonwood Heights City			Actual to		Budget		Projection to		Adopted Budget
Fund Detail	2017-2018	2017-2018	Budget	2018-2019	2018 to 2019	2018-2019	Budget	2019-2020	2019 to 2020
Debt Service Fund	Budget	Actual	% Change	Budget	% Change	Projection	% Change	Adopted Budget	% Change
Beginning Fund Balance	-	-	100.0%	618	100.0%	618	0.0%	620	0.3%
Revenues									
Revenues									
Other Revenues	-	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Interest Revenues	-	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Total Revenues	-	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Other Financing Sources									
Transfers In	1,733,717	1,733,717	0.0%	1,737,958	0.2%	1,737,958	0.0%	1,863,822	7.2%
Proceeds from Lease Return	-	-	100.0%	902,250	100.0%	902,250	0.0%	-	-100.0%
Use of Fund Balance	-	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Total Other Sources	1,733,717	1,733,717	0.0%	2,640,208	52.3%	2,640,208	0.0%	1,863,822	-29.4%
Grand Total Revenues and Other Financing Sources	1,733,717	1,733,717	0.0%	2,640,208	52.3%	2,640,208	0.0%	1,863,822	-29.4%
Expenditures									
Police Vehicle Lease Principal	273,162	273,162	0.0%	277,340	1.5%	277,491	0.1%	375,000	35.2%
Police Vehicle Lease Interest	22,227	22,227	0.0%	18,049	-18.8%	17,898	-0.8%	51,704	186.5%
Public Works Vehicle Lease Principal	264,726	264,726	0.0%	269,116	1.7%	269,116	0.0%	273,579	1.7%
Public Works Vehicle Lease Interest	45,491	45,279	-0.5%	41,101	-9.7%	41,101	0.0%	36,639	-10.9%
Building Bond 2014 Principal	360,000	360,000	0.0%	370,000	2.8%	370,000	0.0%	375,000	1.4%
Building Bond 2014 Interest	557,100	556,694	-0.1%	548,000	-1.6%	548,000	0.0%	540,550	-1.4%
Building Bond 2016 Principal	40,000	40,000	0.0%	100,000	150.0%	100,000	0.0%	100,000	0.0%
Building Bond 2016 Interest	171,011	171,011	0.0%	114,350	-33.1%	114,350	0.0%	111,350	-2.6%
Payoff 2016 Police Vehicle Lease	-	-	100.0%	902,250	100.0%	902,250	0.0%	-	-100.0%
Other Expenses	-	-	100.0%	2	100.0%	-	-100.0%	-	-100.0%
Total Expenditures	1,733,717	1,733,099	0.0%	2,640,208	52.3%	2,640,206	0.0%	1,863,822	-29.4%
Total Ending Fund Balance	-	618	100.0%	618	100.0%	620	0.3%	620	0.3%
Net Change to Fund Balance	-	618	100.0%	-	100.0%	2	100.0%	-	100.0%

Cottonwood Heights City
Adopted Budget
CDRA Fund

Cottonwood Heights City			Actual to		Budget		Projection to		Adopted Budget
Fund Detail	2017-2018	2017-2018	Budget	2018-2019	2018 to 2019	2018-2019	Budget	2019-2020	2019 to 2020
CDRA Fund	Budget	Actual	% Change	Budget	% Change	Projection	% Change	Adopted Budget	% Change
Beginning Fund Balance	1,802,799	1,802,799	0.0%	1,802,828	0.0%	1,802,828	0.0%	3,492,828	93.7%
Revenues									
Property Tax	-	41,364	100.0%	-	100.0%	-	100.0%	-	100.0%
Intergovernmental	-		100.0%	7,750,000	100.0%	7,750,000	0.0%	-	-100.0%
Other Revenue	-		100.0%	-	100.0%	-	100.0%	-	100.0%
Interest Revenues	-	32,763	100.0%	-	100.0%	40,000	100.0%	10,000	100.0%
Total Revenues	-	74,127	100.0%	7,750,000	100.0%	7,790,000	0.5%	10,000	-99.9%
Other Financing Sources									
Bond Proceeds	-	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Transfers In	-	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Use of Fund Balance	25,000	-	-100.0%	100,000	300.0%	-	-100.0%	-	-100.0%
Total Other Sources	25,000	-	-100.0%	100,000	300.0%	-	-100.0%	-	-100.0%
Grand Total Revenues and Other Financing Sources	25,000	74,127	196.5%	7,850,000	31300.0%	7,790,000	-0.8%	10,000	-99.9%
Expenditures									
Professional Services	25,000	74,098	196.4%	100,000	300.0%	100,000	0.0%	100,000	0.0%
Parking Structure Funding	-		100.0%	7,750,000	100.0%	6,000,000	-22.6%	1,750,000	-77.4%
Other Expenses	-		100.0%	-	100.0%	-	100.0%	-	100.0%
Total Expenditures	25,000	74,098	196.4%	7,850,000	31300.0%	6,100,000	-22.3%	1,850,000	-76.4%
Total Ending Fund Balance	1,802,799	1,802,828	0.0%	1,802,828	0.0%	3,492,828	93.7%	1,652,828	-8.3%
Net Change to Fund Balance	-	29	100.0%	-	100.0%	1,690,000	100.0%	(1,840,000)	100.0%

43

COTTONWOOD HEIGHTS

FY2019-20

OPERATING AND CAPITAL BUDGET



**Cottonwood
Heights**



***DEPARTMENTS,
DIVISIONS & PROGRAMS***

Mayor and City Council



FUND:	General Fund	COST CENTER NUMBER	11-4111
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	5.00
DIVISION	Legislative	BUDGET: FY2019 Adopted	384,087
		FY2019 Amended	384,087
		FY2020 Budget	377,754
SUB-DIVISION	Mayor & City Council	Michael J. Peterson.-Mayor Michael Shelton-Council Member - District 1 J. Scott Bracken-Council Member - District 2 Tali C. Bruce-Council Member - District 3 Christine W. Mikell-Council Member - District 4	

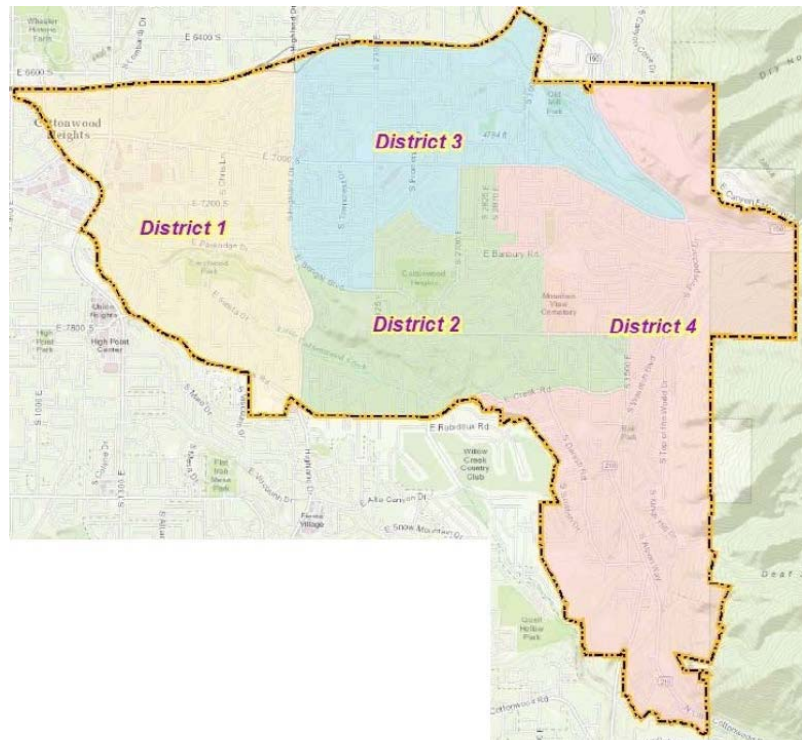
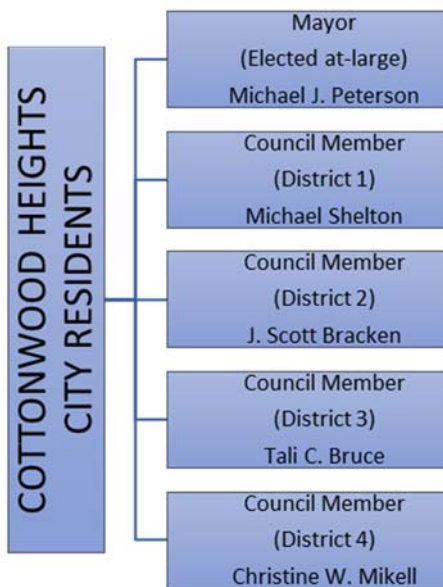
AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES: Chapter 2.10. Chapter 2.10.020—The city has adopted the council-manager form of government pursuant to UTAH CODE ANN. § 10-3-1201, *et seq.* The legislative branch of the city government is vested in a five (5) person city council, composed of four (4) council members and the mayor. See also COTTONWOOD HEIGHTS CODE OF ORDINANCE: Chapter 2.20 Elected Officers.

PURPOSE

The purpose of the Mayor and City Council is to act on behalf of the electorate as the legislative body of the City, who pass laws and regulations and determine overall policy direction on behalf of the City. The Mayor signs all contracts on behalf of the City. As a body they oversee the special events and committees.

ORGANIZATION PROFILE

The Mayor and City Council organization consists of the Mayor, who is elected at-large, and four City Council members, who are elected from their respective council districts within the City.



Council Assignments

Mayor Peterson. In addition to serving as Mayor, representing the Council at city events and on the Audit Committee (which oversees the annual financial audit of the City), Mayor Peterson also serves as a board member of the Unified Fire Authority (UFA) serving as a member of its finance committee; member of the Salt Lake County Tourist, Recreational, Cultural and Convention Advisory Board (TRCC); member of the Wasatch Front Regional Council; commissioner of the Central Wasatch Commission; member of the Council of Governments Public Works Subcommittee; member of the Legislative Policy Committee of the Utah League of Cities and Towns; member of the SL County Conference of Mayors; member of the Salt Lake County Council of Governments; member of the Salt Lake County Transportation Advisory Committee; member of the Salt Lake County Cultural Facilities Support Program Advisory Board; Salt Lake County Caucus; Canyons School District Liaison; and member of the Salt Lake County Parks and Recreation Advisory Board.

Council Member Shelton. In addition to serving as the City Council Member from District One, Mayor Pro Tem and representing the City on the Arts Council and City Audit Committee, Council Member Shelton serves as a board member of the Valley Emergency Communications Center (VECC), (the organization that provides dispatch services for both UFA and Cottonwood Heights Police), the City Budget Committee, and on the City Information Systems Committee.

Council Member Bracken. In addition to serving as the City Council Member from District Two, Council Member Bracken serves as the advisor for the Youth City Council, City liaison with the Cottonwood Heights Parks and Recreation Special Service Area, board member of the Wasatch Front Waste and Recycling District, council liaison for the Butlerville Days/Community Events Committee, and on the City Compensation Committee.

Council Member Bruce. In addition to serving as the City Council Member from District Three, and representing the Council on the Historic Committee, Council Member Bruce serves as a member of the South Salt Lake Valley Mosquito Abatement District board, the liaison to the Cottonwood Heights Business Association, the Emergency Planning Committee, and on the City Compensation Committee.

Council Member Mikell. In addition to serving as the City Council Member from District Four, Council Member Mikell serves on the Association of Municipal Councils, as the liaison of the Parks and Open Space Committee, the Utah League of Cities and Towns Legislative Policy Committee, and on the City Budget Committee.

EXPENDITURE DETAIL BY MAJOR CATEGORY

Mayor & Council - 4111	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Salary	84,508	83,087	89,434	89,434	93,119	3,685
Benefits	25,966	26,327	28,853	28,853	34,835	5,982
Total Salary & Benefits	110,474	109,414	118,287	118,287	127,954	9,667
Operational	443,725	327,080	265,800	265,800	249,800	(16,000)
Grand Total	554,200	436,494	384,087	384,087	377,754	(6,333)
FTE Counts	5.00	5.00	5.00	5.00	5.00	-

Legislative Committees & Special Bodies



FUND:	General Fund	COST CENTER NUMBER	11-4112
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
DIVISION	Legislative	BUDGET: FY2019 Adopted	138,107
		FY2019 Amended	206,086
		FY2020 Budget	138,107
SUB-DIVISION	Legislative Committees	DIRECTOR: Tim Tingey	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES: Chapter 2.140 "Standing and Advisory Committees; Volunteers" The intent of this chapter is to encourage citizen involvement and obtain citizen advice and input through the formation of the various advisory committees described in this chapter and providing for volunteerism in the city. The committees and councils authorized by this chapter are in addition to the legislative advisory committees and the administrative advisory committees authorized in sections 2.30.180 and 2.40.070, respectively, of this title.

PURPOSE

The purpose of the Legislative and Special Bodies program is to account for City sponsored special events held each year within the City, as well as special groups, such as Youth City Council, Historical Committee, and the Cottonwood Heights Arts Council.

Legislative Committees Responsibilities

- **Arts Council** - In an effort to further the arts in Cottonwood Heights, the Arts Council has a board of up to 13 volunteers who work with a staff member to host productions, musicals, art and photography shows and other engagements that allow citizens to produce and enjoy a wide variety of experiences in the arts.
- **Events** – Coordinates, oversees and serves as a resource for the City’s internal and external events. Also acts as a liaison with volunteer committees to the City, Recreation District and School District in using City resources. Manages the rental and use of City Hall for private and public use, ensures that staff are present during private functions and ensures that the property is maintained by those using it.
- **Historic Committee** – This committee preserves data, photos and written histories of the City and the area before and after incorporation. The committee has five to nine regular members and meets monthly. Members serve staggered three-year terms and must have a demonstrated interest, competence or knowledge in history or historic preservation.
- **Youth Council** – Cottonwood Heights sponsors its Youth City Council in order to provide the youth of our community an opportunity to get involved with the city government and to provide opportunities for service and education.

FY2018-19 MAJOR ACCOMPLISHMENTS

EVENTS

- New Carnival at Butlerville Days was a success with patrons for its ride selection and clean atmosphere.
- The annual float won many awards including the Community Award at Days of '47.
- The city revamped the Facility Rental Policy to accommodate alcohol and increased fees to offset the cost of city hall room rental



ARTS COUNCIL

- Produced the play *The Little Mermaid*.
- Applied and received larger grants from ZAP and for higher grants from Utah Arts and Museums.

Historic Committee

- Focusing on way to sell *The History of Cottonwood Heights* book.
- Looking at historic documents to digitize and possibly place on the city web site.

EXPENDITURE DETAIL BY MAJOR CATEGORY

Leg. Committees - 4112	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Salary	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Total Salary & Benefits	-	-	-	-	-	-
Operational	216,287	195,826	138,107	206,086	138,107	-
Grand Total	216,287	195,826	138,107	206,086	138,107	-
FTE Counts	-	-	-	-	-	-



City Manager



FUND:	General Fund	COST CENTER NUMBER	11-4131
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	3.00
DIVISION	City Manager	BUDGET: FY2019 Adopted	507,940
		FY2019 Amended	553,583
		FY2020 Budget	552,317
Subdivision	City Manager	DIRECTOR: Tim Tingey (City Manager)	

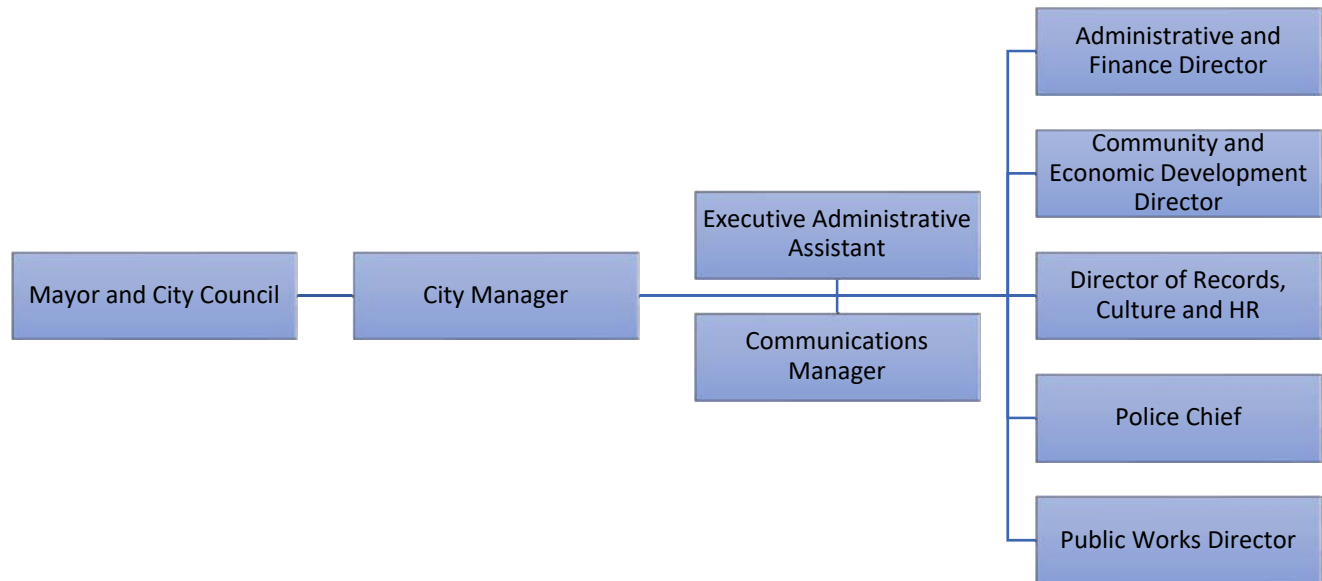
FUND:	General Fund	COST CENTER NUMBER	11-4161
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
DIVISION	City Manager	BUDGET: FY2019 Adopted	423,500
		FY2019 Amended	378,500
		FY2020 Budget	378,500
Subdivision	City Hall	DIRECTOR: Tim Tingey (City Manager)	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES Chapter 2.40. Chapter 2.40.010--The City Manager is the chief executive officer of the city in accordance with UTAH CODE ANN. §10-3-1223, et seq. The administrative powers of the city government are vested in and exercised by the city manager and their subordinates.

PURPOSE

The purpose of the City Manager is to administer the policies adopted by the City Council. The City Manager sets and administers administrative policies and procedures.

ORGANIZATION PROFILE



City Manager Responsibilities

- **City Manager** – As a City organized under the Council/Manager form of government, the City Manager is the Chief Executive Officer of the City. The City Manager, under the direction of the City Council, manages all day-to-day operations of the City.
- **Public Relations** – The Public Relations Officer is responsible to monitor information coming from the City or reported about the City. Public Relations provides accurate and timely information to the public and news organizations through a monthly newsletter and social media. This position works with news agencies to provide information and access to City communications. The Public Relations Officer also acts as the City’s Public Information Officer (PIO).
- **City Hall** – City Hall is a budget where we consolidate common expenses that serve the full city. These expenses would include: Liability Insurance, Auto Insurance, City Hall land and building maintenance, City Hall power and water.

Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Website Modifications	Establish an internal committee to update and enhance the City's website;	Consultant was selected in January with finalized product and changes completed in October
Budget Process	Implement a collaborative and committee-based budget process with input from Mayor Peterson and the City Council;	Established Committee by the first of the year and held regular meetings occurring until the budget was adopted
Capital Improvement Plan	Provide a more formal capital improvement plan to assist in budget processes;	Began working with the Executive Staff in January with a five-year capital project list prioritized my March, 2019
Establish Code Enforcement Collaboration Committee	Implement a collaborative process to assess code enforcement efforts of the City;	Organized and conducted the first meeting in January 2019 with regular monthly meetings occurred throughout the year.
Committee Formulation	Establish internal committees with members of the City Council participating. The committees will be based around the following topics: <ul style="list-style-type: none"> • Benefits and Compensation • Budget and Capital Improvement • Sustainability 	Established the Budget and Benefits & Compensation committees in January 2019 and held regular meetings with defined goals and objectives until adapt of the 2019-2020 budget. Created a sustainability staff position and organized a working committee with Millcreek, Holladay and Cottonwood Heights.
Personnel Committee	Establish and internal committee to review any requests for grade, compensation or job description modifications.	Organize the committee in January, 2019 and held meetings as needed when requests move forward.
Management Training	Provide training on customer service, personnel management, sexual harassment, diversity and other applicable topics.	Provided five trainings beginning in January 2019 on the following topics: <ul style="list-style-type: none"> • Customer Service • Sexual Harassment • Leadership • IT Standards • Managing Effectively

Current Year Goals and Objectives		
Goal	Objective	Milestones
Facilitate accomplishments of the Mayor and City Council priorities.	Work to advance priorities established by the mayor and city council in December of 2018.	We conducted the Mayor and City Council retreat which provided direction and priorities for the upcoming year.
Website Modification	Organized an internal committee to update and enhance the city's website.	We have selected a new website provider and the committee is currently working to complete the upgrade by the end of September.
Newsletter Modifications	Provide modifications and enhancements to the city newsletter.	Currently working with our graphic designer and communication manager in modifying the newsletter.
Budget Process	Implement a collaborative and committee-based budget process with input from the mayor and city council.	A budget committee was established and provided input for the 2019-2020 budget process.
Capital Improvement Plan	Provide a more formal capital improvement plan to assist in budget processes.	Capital Improvements plan was included as part of the 2019-2020 budget process.
Establish a Code Enforcement Collaboration Committee	Implement a collaborative process to assess code enforcement efforts of the City.	Implemented a collaborative process to assess code enforcement efforts of the City.
Management Training	Provide training on customer service, managing personnel, sexual harassment, diversity and other applicable topics.	The City Manager directed staff to prepare and conduct a sexual harassment, IT policies training to employees. The City Manager also provided a leadership and management training to our executive staff;
Employee Interaction	The city manager will have formal meetings with each of the employees in the departments at least once per year to enhance relationships, encourage productivity and to communicate city issues. The city manager will also attend at least two department staff meetings in each department per year to promote greater interaction and communication.	The City Manager has meet individually with every staff person in the city to build positive relationships and understand efforts in each department.

<p>Customer Service</p>	<p>Continue to provide effective customer service to internal and external customers that our city serves. Work to ensure that staff is empowered to do their job and strive to streamline processes and functions of the city.</p>	<p>The City Manager presented a customer service training presentation to employees in November. It emphasized the importance of strengthening our efforts to improve our follow up and focus on enhancing customer relations;</p>
<p>Team Approach and "Legacy of Service"</p>	<p>Continue to foster a team-oriented approach for our organization. Find ways to build morale of employees and provide cross training to enhance skill levels of the city staff. Promote the Legacy of Service concept developed by the organization. This concept includes how we put our stamp on the progress of the city. It is also the attributes and efforts that we will be known for now and in the future.</p>	<p>Ongoing trainings and discussion on this matter are occurring with executive staff.</p>
<p>Technology Innovation</p>	<p>Effectively lead the city in technology enhancement upgrades including plans to upgrade city software programs.</p>	<p>Requested budget amendments (that were approved) for IT upgrades that are moving forward.</p>
<p>Effective Communication</p>	<p>Regularly communicate with mayor and city council on work objectives and specific issues the organization is facing. Also provide effective communication within the departments on goals, issues and other information to assist staff in their work.</p>	<p>Implemented a weekly reporting process called "<i>Mayor and City Council Communications</i>" which includes a weekly memorandum to each of you on Friday afternoons outlining follow up on issues and any other pertinent information regarding functions of the City;</p>

FY2018-19 MAJOR ACCOMPLISHMENTS**City Manager**

- Appointment of the Finance and Administrative Services Director—We conducted the interview process for a new Finance and Administrative Services Director and hired Scott Jurgens who has been a key part of our executive team;
- Creation of the Records, Culture and Human Resources Department—The City Manager appointed and facilitated a reorganization of a new Records, Culture and Human Resources department. Paula Melgar is serving as the director of this new department and is a valued member of our executive team;
- Individual staff meetings—In the first three months, the City Manager met individually with every staff person in the city to build positive relationships and understand efforts in each department;
- Schedule and Time change— We implemented a change of city office hours to Monday through Friday, from 8:00am to 5:00pm. This has provided better staff coverage, especially on Fridays;
- Mayor and City Council Retreat—Assisted in facilitating the Mayor and City Council retreat which provided direction and priorities for the upcoming year;
- City staff survey and preparation of the Administration Direction Plan—We prepared and distributed a staff survey seeking input and to understand staff perceptions of our role in the community. The results of this input shaped a general direction plan for the administration of the city which was completed on January 18, 2019. The plan outlines our vision, customers, priorities, and goals to accomplish in the upcoming years;
- Customer Service Training—We prepared and presented a customer service training presentation to employees in November. It emphasized the importance of strengthening our efforts to improve our follow up and focus on enhancing customer relations;
- Committee Formulation—Under the direction of the Mayor and City Council, the City Manager assisted in formulating Benefits and Compensation and Budget and Capital Improvement committees. These committees have been functioning and meeting monthly for several months and have played a critical role in formation of the 2019-2020 budget;
- City Council Meeting Format changes—We assisted in changes to the format for City Council meetings including modifications to the number of times we meet each month;
- Weekly Reports—Implemented a weekly reporting process called "*Mayor and City Council Communications*" which includes a weekly memorandum to each of you on Friday afternoons outlining follow up on issues and any other pertinent information regarding functions of the City;
- Individual Meetings with the City Council—The City Manager meets regularly with each of the City Council members to ensure that communication and transparency occur in my interactions with the legislative body of our city;
- Advised Mayor and City Council on legislation—Provided insight and staff work on multiple legislative initiatives considered by the City Council;
- Canyon Centre Redevelopment Area—Provided assistance on agreement and area modifications for the Canyon Centre Community Reinvestment Area;
- Internal Process and Document Updates—City Manager has been working with staff to evaluate our applications, internal documents and processes. This has prompted implementation of a new travel policy, personnel committee (to review any requests for grade, compensation or job description modifications), risk committee, leave bank policy and modifications to the Human Resources Policy and Procedures Manual;
- Establish a Code Enforcement Collaboration Committee—Implemented a collaborative process to assess code enforcement efforts of the City and meet monthly with this committee;
- Budget Preparation—Have worked with our committees, executive staff and finance and administrative services director to formulate the 2019-2020 budget proposal which we are in process for City Council consideration;
- Liaison with Contracted Lobbyist—The City Manager provided liaison work with our lobbyists and assisted in advocating city interests in the state legislature process;

- Management Training—The City Manager directed staff to conduct training on sexual harassment, IT policies and other applicable topics. I also provided a leadership and management training to our executive staff;

Communications Manager

- Website Request for Proposals and Contract—We have selected a new website provider and we are now working to complete this upgrade by mid to late summer;

EXPENDITURE DETAIL BY MAJOR CATEGORY

City Manager - 4131	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Salary	297,859	287,306	303,900	352,598	317,492	13,592
Benefits	106,852	112,659	124,075	121,020	133,860	9,785
Total Salary & Benefits	404,711	399,965	427,975	473,618	451,352	23,377
Operational	383,576	164,177	79,965	79,965	100,965	21,000
Grand Total	788,287	564,142	507,940	553,583	552,317	44,377
FTE Counts	3.00	3.00	4.00	3.00	3.00	(1.00)

Explanation of significant changes:

\$10,000 has been added to cover the cost of an intern to assist with a salary study. \$15,000 has been added to cover the cost of a city-wide survey to update community expectations. \$6,000 has been added to cover increased costs associated with tuition reimbursement.

City Hall - 4161	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Salary	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Total Salary & Benefits	-	-	-	-	-	-
Operational	67	354,792	423,500	378,500	378,500	(45,000)
Grand Total	67	354,792	423,500	378,500	378,500	(45,000)
FTE Counts	-	-	-	-	-	-

Explanation of significant changes:

The Telephone expense has been moved to the Information Technology budget to reflect that we use Voice Over Internet Provider (VOIP) type of phones. Reduction of \$45,000.

Records, Culture, Human Resources:

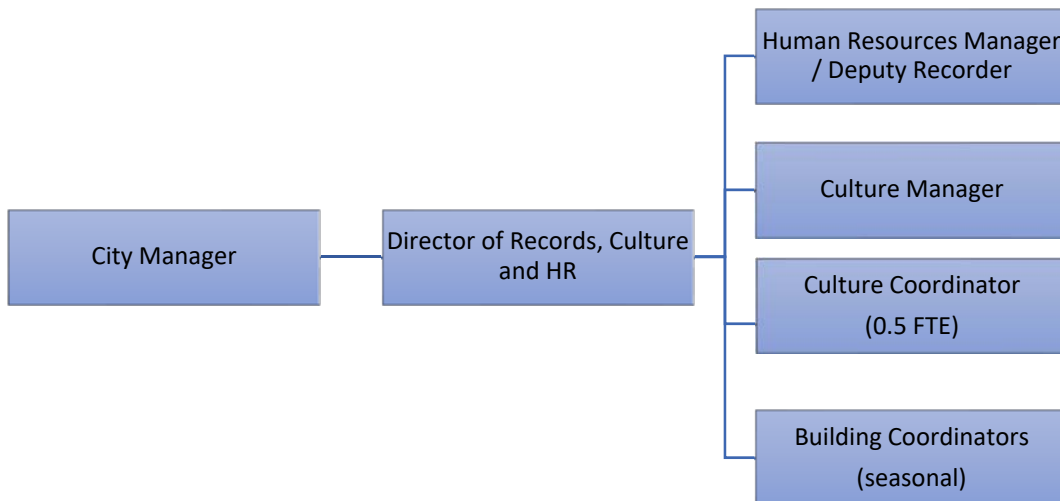
FUND:	General Fund	COST CENTER NUMBER	11-4144
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	3.50
DIVISION	Records, Culture, Human Resources	BUDGET: FY2019 Adopted	658,454
		FY2019 Amended	359,511
		FY2020 Budget	400,594
Subdivision	Records, Culture, Human Resources	DIRECTOR: Paula Melgar	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.100.010. The records, culture, and human resources department is supervised by a director appointed by the city manager. The records, culture, and human resources department is divided into the city recorder office, the human resources division, and events division.

PURPOSE

The purpose of the Records, Culture, and Human Resources Department is to provide support to the City in a variety of areas. Records, Culture, and Human Resources includes the Recorder, City Arts Council, Events, as well as Risk and Management. The Department Oversees records management and strives to strengthen the city's civic engagement through openness of public access to records in our custody and control. Administers cultural programs of the city and strives to enhance the quality of life of our citizens through cultural, historic, educational, and social activities. Conducts all human resources functions and supports the city's operations in meeting its goals through its most valuable resource-its people; in a safe, healthy and secure work environment.

ORGANIZATION PROFILE



Records, Culture, Human Resources Department Responsibilities

- **Special Events** – Coordinates, oversees and serves as a resource for the City's internal and external events. Also acts as a liaison with volunteer committees to the City, Recreation District and School District in using City resources. The Arts Council budget is included with Legislative Committees, but the staff liaison with the Arts Council is in this budget.
- **Risk Management** – Risk Management program manages the City's purchase of insurance to cover potential liabilities including general liability, automobile and other vehicles, unemployment, workers' compensation and property. The Risk Manager is responsible for handling all claims.
- **City Recorder/HR** – The City Recorder serves as the clerk of the City Council, attends all Council meetings, and keeps records of those meetings. The City Recorder is also responsible for the recording, filing, and safekeeping of all City records and responds to requests made under the "Government Records Access Management Act" (GRAMA).

This position also acts as the Human Resources Director for the City. These duties include recruiting, certification, hiring, and maintenance of all City personnel records. The Human Resource Officer also acts as the Equal Employment Opportunity (EEO) officer.

- **HR Manager/ Deputy City Recorder** – This individual is responsible for all benefits, risk management claims, workers comp claims. This position also ensures that vehicles and city property are correctly insured and maintains Occupational Safety and Health (OSHA) reporting logs. This position also serves as the Deputy City Recorder and attends Planning Commission meetings, Administrative Hearings and Board of Adjustments meetings.



Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Department	Department organization and reassignments	Completed.
Records	Prepare a Master Records Document ("Map" to where to find any doc for any dept)	Under development.
Culture	Revise and update the Facility Rooms policy and fee schedule.	Completed.
Culture	Historic Committee Book Sales	FY 2018-2019 = \$7,862.62
HR Request for Proposals	Human Resources will request RFPs for Liability/Automobile Insurance and Benefits Brokers; to assure the city is getting the best services for public invested dollars.	Waiting on direction from City Manager.
HR Onboarding System	Acquire an online Onboarding System which will allow potential employees to obtain conditional employment offer letters, possibly enhanced by e-signature; background and toxicology forms; also benefits and payroll forms needed prior to their first day of employment. This will allow new employees to go straight to work on their first day.	Currently testing our first hire through this all-inclusive HRIS (Recruiting, Onboarding and Evaluation).
City-Wide Paperless System	Continue to look for a paperless system solution, that best fits the needs of the city	Completed. The paperless committee moved ahead and cancelled contracts with Laserfiche and contracted with Caselle Docs, which brought considerable savings and less redundancy.
HR Compensation System	Collaborate in the update of our pay scales and development of a compensation system that is competitive and more robust (supported by a funds source).	In progress.
HR Succession Plan	Work on succession plan for each department that supports promotion from within the organization and focus on hiring on more entry level positions.	In progress.



Goals and Objectives

Current Year Goals and Objectives		
Goal	Objective	Milestones
Culture	Review Special Event Permits application, policy and fees	Review current policies and application to assure a fair and consistent review of applicants.
Culture	Review of Ordinances governing the Historic Committee	Review city ordinances to make sure the Historic Committee is in compliance with State requirements.
Culture	Arts Council	5 Year Play Plan - with a plan A and B for each year.
HR Compensation System	Update of pay scales and development of a compensation system	Collaborate with Finance Director and City Manager on the research and development of competitive compensation system.
HR Succession Plan	Work on succession plan for each department that supports promotion from within the organization.	In progress.
HR Request for Proposals	Liability/Automobile Insurance and Benefits Brokers.	In order to assure the city is getting the best services for public invested dollars. Waiting on direction from City Manager.
Records	Prepare a Master Records Document	"Map" to where to find any document for any department.
Risk Management	To create, revise and streamline consistent risk related policies throughout city departments.	Assure consistency in process of accident processes as well as address any needed risk policies and procedures.



WORKLOAD INDICATORS / STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2016-2017	FY 2017-2018	FY 2018-2019
Number of new employees hired and onboarded	32	25	31
Number of events produced	21	21	25
Number of meetings covered by Records Office <i>(Some in collaboration with CED)</i>	71	65	69
Number of Records Requests <i>(Some in collaboration with CED)</i>	69	54	51
Number of Claims processed	45	40	46
Number of Room Rentals	35	84	100
Number of Special Event Permits	31	38	30

FY2018-19 MAJOR ACCOMPLISHMENTS

Records

- Development of Deputy City Recorder
- Electronic files and meeting packets
- City Council meeting log

HR

- Implementation of HRIS
- 31 new recruitments
- Risk Management

Culture / Events

- Development of Culture Manager
- Butlerville Days
- “The Little Mermaid” Play
- Committee’s Coordination and Training



EXPENDITURE DETAIL BY MAJOR CATEGORY

Rec, Cult, HR - 4144	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Salary	269,649	356,674	420,411	219,792	243,445	(176,966)
Benefits	116,344	164,623	199,943	102,619	120,049	(79,894)
Total Salary & Benefits	385,993	521,297	620,354	322,411	363,494	(256,860)
Operational	45,049	36,569	38,100	37,100	37,100	(1,000)
Grand Total	431,042	557,865	658,454	359,511	400,594	(257,860)
FTE Counts	3.75	3.75	4.75	3.50	3.50	(1.25)

Explanation of significant changes:

Salary & Benefits – Prior to 2018/2019 this was the Administrative Services Division. Beginning in 2018/2019 this was reorganized to be the Records, Culture, and Human Resources Division. There were several other FTE's budgeted in this division originally in 2018/2019. The difference between the adjusted 2018/2019 budget and the adopted 2019/2020 budget is primarily the COLA and Merit increases.



Administrative Services: Finance and Information Technology



FUND:	General Fund	COST CENTER NUMBER	11-4141
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	3.00
DIVISION	Administrative Services and Finance	BUDGET: FY2019 Adopted	255,299
		FY2019 Amended	411,238
		FY2020 Budget	411,536
Subdivision	Finance	DIRECTOR: Scott Jurges	

FUND:	General Fund	COST CENTER NUMBER	11-4151
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	2.00
DIVISION	Administrative Services and Finance	BUDGET: FY2019 Adopted	250,128
		FY2019 Amended	513,846
		FY2020 Budget	644,014
Subdivision	Information Technology	DIRECTOR: Scott Jurges	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES Chapter 2.80.010 Finance Department. In all cases where the duty is not expressly charged to any other department or office, it is the duty of the finance department to act to promote, secure, and preserve the financial and property interests of the city; to supervise financial activities; to advise the City Manager on fiscal policy; and to make interim and annual financial reports as requested by the City Manager.

Information Technology is authorized by annual appropriation of resources adopted by the City Council.

PURPOSE

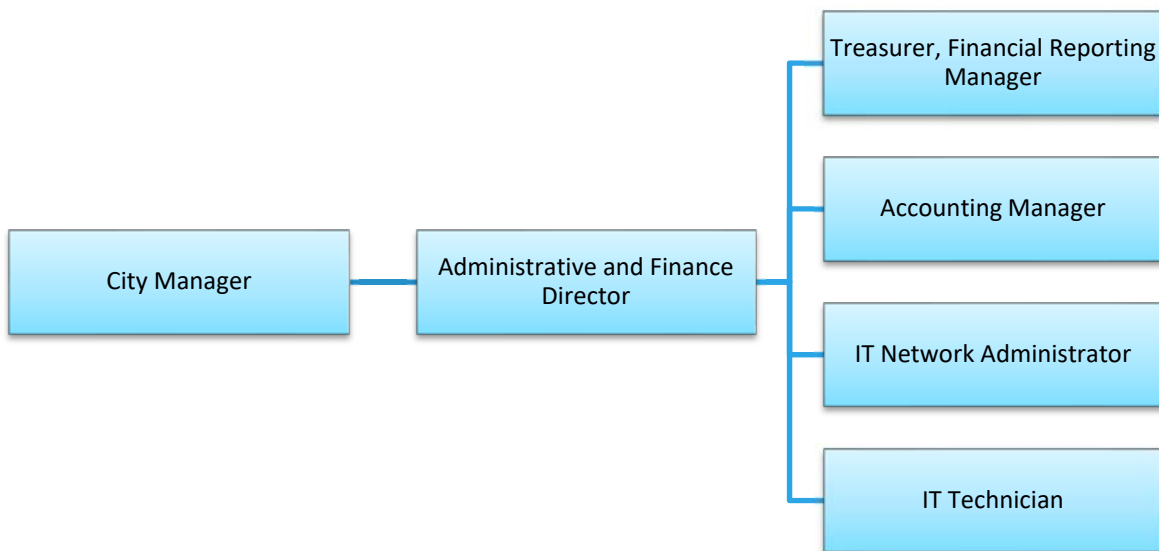
The purpose of the Finance Division is to promote, secure, and preserve the financial and property interests of the City; to supervise financial activities; to advise the City Manager on fiscal policy; and to make interim and annual financial reports as requested by the City Manager, and to prepare the annual budget. Prior to 2018/2019 the Finance Director was a part of the Administrative Services Division, which has been dissolved and renamed the Records, Culture, and HR Division.

The purpose of the Information Technology Division is to account for the software, hardware and associated costs related to the purchase, usability and support of:

- Data Storage
- Servers
- Desktops / Laptops
- Software licensing
- VECC Co-location / Disaster recovery

Prior to 2018/2019 the personnel costs in Information technology were found as a part of the Administrative services Division budget, separate from Information Technology costs.

ORGANIZATION PROFILE

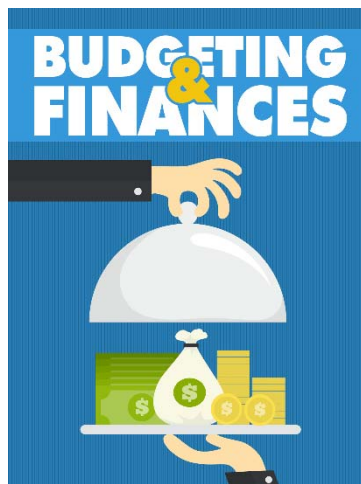


**Administrative Services
Department Responsibilities**

- **Accounting** – The Finance department is responsible to maintain the general ledger for each fund of the City and all related subsidiary records. The department also prepares payroll and administer the City’s accounts payable in accordance with the Uniform Fiscal Procedures Act for Utah Cities, UTAH CODE ANN. §10-6-101, et seq as well as City policies.
- **Financial Reporting** – Financial reporting includes preparing the City’s Comprehensive Annual Financial Report (CAFR) according to Generally Accepted Accounting Principles (GAAP)

and Utah State Law. This function is also responsible to post all of the City's financial transactions to the State's transparent.utah.gov website.

- **Purchasing** – The Administrative Services and Finance Director acts as the Procurement Officer to encourage uniform bidding, maintain full and open competition, and establish procedures aimed to procure the highest quality goods and services at the least expense to the City.
- **Treasury Management** – The City Treasurer is a statutory position appointed by the City Manager with the advice and consent of the City Council. The Treasurer's responsibilities include: monitoring cashing functions, custodial supervision of all City funds, acting as signatory on cash disbursements to vendors and employees, and overseeing the billing and collections for services provided on accounts receivable.
- **Budgeting** – The Administrative Services and Finance Director is also appointed by the City Manager with the advice and consent of the City Council and functions as the City's Budget Officer. These duties primarily consist of preparing the City's annual budget consistent with State law, City budget guidelines, and specific parameters established by the City Council.
- **IT Purchasing** – The IT division is responsible for the negotiations, bidding, and all procurement of IT resources for the City. This includes all Software, Switches, Servers, Storage, Laptops, Desktops, Keyboards, Mice, or other IT related hardware and software. IT is responsible to ensure all IT purchasing follows purchasing guidelines set forth by the Procurement Officer.
- **Network** – IT is responsible for all network connections and communication within the city infrastructure, as well as all communications that come in or go out of the city resources. No connections should be added, removed or altered without express consent of the IT division.
- **Access** – Access to all systems within the City shall be controlled and maintained by the IT division, or the designated party of another division on behalf of IT. IT is responsible to ensure access is only granted to those who require it for each system and file, and least privilege access shall be maintained for all systems within the City.



Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Improve Caselle budget reporting software with system upgrade	Implement the new Caselle system software and service to the staff.	The new Caselle software system has been installed and used by finance and other staff including the included timekeeping system.
Enhance budget process with committees and greater transparency	To make substantial improvements to the budget preparation process and establish a benefits and compensation committee.	The benefits and compensation committees have been in place since December of 2018 and have recommend budget improvements to the city manager for consideration. The budget layout and time to prepare it have been improved and time has been lengthened to allow for more consideration by the committees and the City Council.
Update key IT systems	Update key IT systems including Firewall and Storage	Oversaw the update of several key IT systems including a new Firewall, a new Storage System. Both will allow better flexibility as the City grows and changes.
Identify Network issues	Identify network issues and problems to update and reconfigure.	Have been able to update and reconfigure network issues and problems to help the overall IT platform to be more stable and robust.

Current Year Goals and Objectives		
Goal	Objective	Milestones
Development of a long-term Financial Plan	Develop a long-term financial plan to add better transparency and expectations to the budget process.	Develop and deliver a long-term financial plan to be presented to the legislative body to assist in transparency and expectations through the budget process.
Compensation Study	Conduct and present a compensation study to guide the budget process.	In coordination with the City Manager and the Director of Records, Culture and HR, develop and implement methodology and process to conduct a compensation study for the city. Have this complete to be able to guide through the budget process.
Policy Updates	Update several policies including Vehicle and Donation	Update several policies to be more in line with standard practice and to add oversight with processes. Compare to other municipalities.
Procurement Code Changes	Update the procurement code	Update the procurement code to match standard practice and to add oversight within the management and legislative structure of the City.
Public Relations Efforts	For the Administrative Department - Promote efforts and projects to the public	For the Administrative Department - Promote efforts and projects to the public to help with understanding of what the daily efforts of the Department consist of and how it is beneficial to the City.

WORKLOAD INDICATORS / STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2016-2017	FY 2017-2018	FY 2018-2019
Number of Employees Paid	135	143	142
Number of Accounts Payable Disbursements	1,874	1,896	1,722
Computer Workstations / Laptops	135	143	118
Servers Supported including virtual servers	30	30	32

FY2018-19 MAJOR ACCOMPLISHMENTSFinance

- Recipient for 12 consecutive years of the Distinguished Budget Presentation Award from the Government Finance Officers Association for excellence in budgeting.
- Began to utilize Compensation and Budget sub-committees as a part of the budget process.
- Replaced the timecard system with an integrated system available from Caselle.

IT

- Reduction of total endpoint devices by 18%.
- Major reconfiguration of the Network to increase data efficiency.
- Full replacement of the Network Firewall for increased protection while reducing costs.
- Added to new storage to increase total space, while also improving speeds.
- Audited all licensing to ensure the City is fully licensed with all software and hardware usage.
- Matched the IT budget to spending to better reflect actual costs incurred.

EXPENDITURE DETAIL BY MAJOR CATEGORY

Finance - 4141	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Salary	403,939	292,432	173,995	267,523	270,296	96,301
Benefits	182,821	127,670	66,929	128,340	125,865	58,936
Total Salary & Benefits	586,760	420,101	240,924	395,863	396,161	155,237
Operational	15,501	11,107	14,375	15,375	15,375	1,000
Grand Total	602,261	431,209	255,299	411,238	411,536	156,237
FTE Counts	6.25	6.25	2.00	3.00	3.00	1.00

Explanation of significant changes:

Finance Salary & Benefits – Addition of the Administrative and Finance Director who previously was a part of the Administrative Budget, which has been dissolved and renamed the Records, Culture, and HR Division.

IT - 4151	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Salary	-	-	-	112,693	139,987	139,987
Benefits	-	-	-	61,025	72,027	72,027
Total Salary & Benefits	-	-	-	173,718	212,014	212,014
Operational	138,240	176,625	250,128	340,128	432,000	181,872
Grand Total	138,240	176,625	250,128	513,846	644,014	393,886
FTE Counts	-	-	-	2.00	2.00	2.00

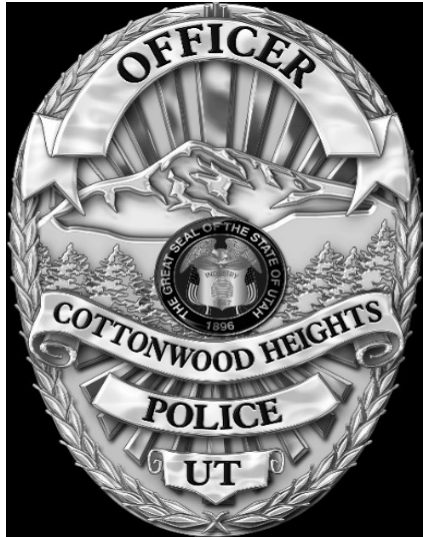
Explanation of significant changes:

IT Salary & Benefits – The IT personnel costs previously was part of the Administrative Budget, which has been dissolved and renamed the Records, Culture, and HR Division.

IT Operational – There was a significant increase to the operational budget in IT to address software hardware, and operational needs.



Police



FUND:	General Fund	COST CENTER NUMBER	11-4211
DEPARTMENT:	Public Safety	FULL TIME EQUIVALENT	48.48
DIVISION	Police	BUDGET: FY2019 Adopted	5,723,622
		FY2019 Amended	5,905,882
		FY2020 Budget	5,949,769
SUB-DIVISION	Police	DIRECTOR: Robby Russo	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES Chapter 2.130.010: there is established the Cottonwood Heights Police Department, and the position of chief of police, who shall serve as the Department Director, be the appointing power and be responsible for the administration of the department. The Chief of Police shall have command over all of the officers, members and employees of the Police Department. The Chief of Police shall report to and be subject to supervision by the City Manager.

Purpose and Mission

PURPOSE

Our Highest Priority is the Protection of Human Life. There is no more important priority to the Cottonwood Heights Police Department than protection of human life. This belief is reflected in every aspect of police conduct. Our highest priority will always be the protection of human life. In violent situations, we are committed in using all reasonable means to prevent injury to the public.



We Believe that while Crime Prevention is our Principal Goal, we should Vigorously Pursue those who Commit Serious Crimes. The Department's primary focus must be crime prevention. However, when crimes do occur, the Department must react with vigorous law enforcement, moving aggressively toward arrest and prosecution of the perpetrator. Vigorous law enforcement is an important deterrent to serious crime.

We Treat Members of the Public with Respect and Dignity. We Maintain the Highest Levels of Integrity and Professionalism in all Actions. We will treat all those we serve in a compassionate, sensitive, courteous and professional manner,

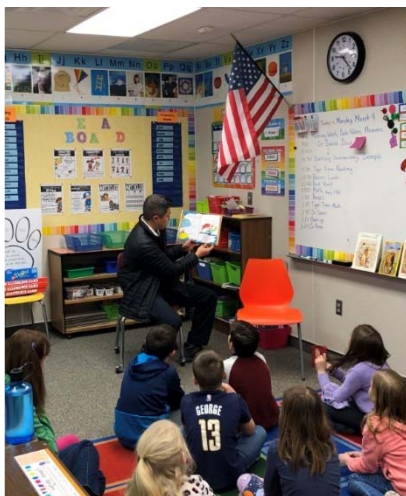
regardless of sex, race, lifestyle or reason for police contact. The integrity of the Department must not be compromised. There can be no question or suspicion among the citizenry regarding Department ethics. Professionalism requires impeccable conduct, careful protection of all citizens' rights and the maintenance of high levels of accountability from all members of the Department.

Mission, Values, & Law Enforcement Code of Ethics. Our responsibility to our community is to protect life and property, prevent crime, and resolve problems. Each member of the organization is responsible for establishing the direction of the department and communicating the vision at every level of the organization.

The purpose of the police service is to uphold the law fairly and firmly; to prevent crime; to pursue and bring to justice those who break the law; to keep the peace; to protect, help and reassure the community; and to be seen to do this with integrity, common sense and sound judgement.

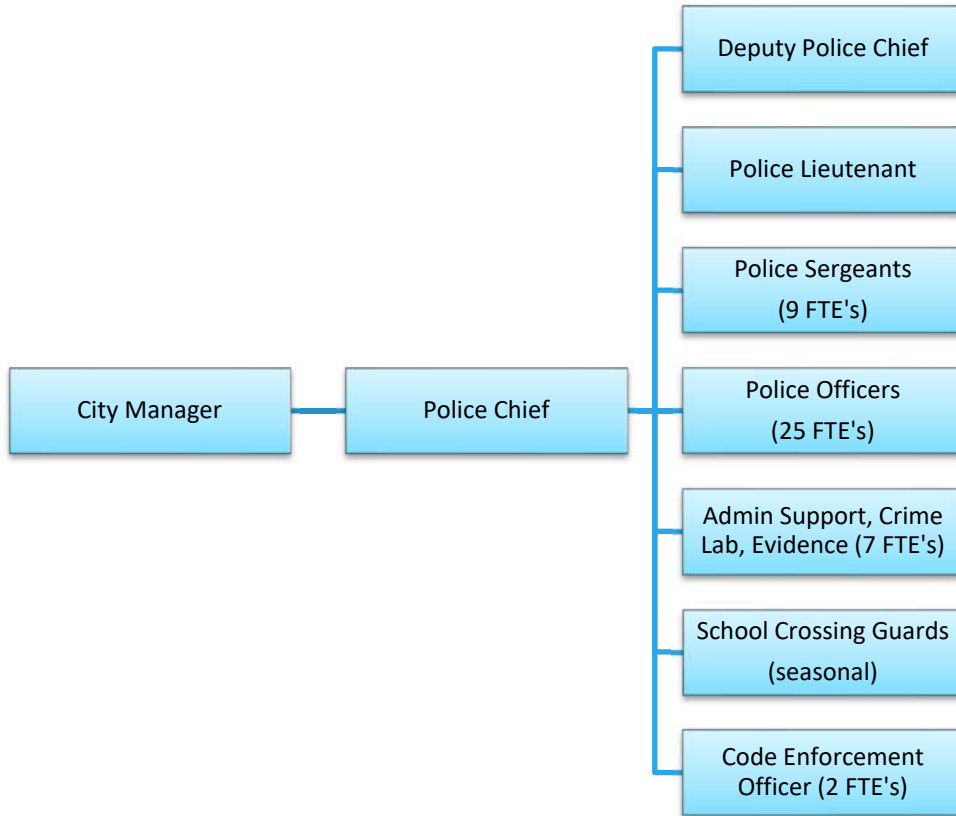
Police Department Values

- **Honesty.** We will be reputable, adhering to truthfulness and being free from deceit.
- **Integrity.** We will lead by example, being incorruptible and doing the right thing regardless of the pressures or personal risk we face.
- **Problem Solving.** We are committed to the PROBLEM-SOLVING process and let FACTS, not emotions, drive decisions. When making decisions, we are receptive to the input of members of the community.
- **Respect.** We hold inviolable the constitutional rights of every person.



ORGANIZATION PROFILE

The Police Department functions with 44 full-time employees, unpaid volunteers, in addition to 16 part time school crossing guards.



Police Department Responsibilities

- **Administration** – Oversees all department functions including: budgeting, personnel management, resource management, and facilities management. Interacts with city, local, county, state, and federal agencies on a continuing basis. Directly supervises divisions or units within the department.
- **Patrol** – Provides 24-hour emergency response to critical incidents in order to establish and maintain the safety of the public. Responsible for first response to calls for service from members of the community. Conducts follow-up investigations for misdemeanor crimes. Engages in proactive investigations and traffic enforcement. Responds to frequent requests to provide or attend community-oriented policing activities.
- **Investigations** – Responsible for the investigation and case management of felony level crimes. Supports patrol investigations by providing advanced and specialized investigative techniques, equipment and other resources. Supports patrol activities by providing additional personnel resources. Participates and coordinates multijurisdictional investigations with local, county, state and federal law enforcement agencies.

- **School Resource** – Provides for two full-time, specially trained police officers to be assigned to public schools within the boundaries of the City. One officer is assigned full time to the local high school, provides police services and teaches an “Intro to Law Enforcement” class. The second officer splits time, among one middle school and five elementary schools. The officer provides police services and teaches DARE-based curriculum to fifth through eighth graders.
- **Records and Evidence** – Processes, maintains and distributes departmental records. Responsible for the receipt, storage and disposal of items of evidence. Provides monthly statistical reports to the City Council. Provides scheduling support of Community Oriented Policing (COP)-related assignments.
- **Forensics** – The City’s forensics team provides resources and support to the patrol as well as the investigations divisions. They perform as a crime lab by responding to crime scenes and processing items of evidence. The lab analyzes items collected as part of ongoing investigations and provides expert testimony in court.
- **Victim Advocate** – Provides service to victims of violent crime, primarily domestic violence. Assists victims in their navigation of the criminal justice system. Aids and speaks on behalf of victims in court. Provides safety planning and assists victims in obtaining protective orders. Provides needed emergency housing as well as assists victims with accessing funds through Crime Victims Reparation program.
- **Animal Control/Code Enforcement** – Responds to calls for service regarding complaints and issues with domestic animals and wildlife. Conducts proactive enforcement of animal related statutes. Responds to complaints regarding City code violations and concerns. Assists patrol in reactionary and proactive parking enforcement issues.
- **Crossing Guards** – Provides daily oversight and assistance for middle school and elementary-aged students as they cross identified roadways.

Public Safety Goals and Objectives

Previous Year Goals and Objectives

GOAL	OBJECTIVE	MILESTONES
Continue to Improve Community Relations	Work closely with the Cottonwood Heights community to strengthen relationships and foster trust.	<ul style="list-style-type: none"> Increase diversity within the Department. The Department is actively recruiting and retaining racial and cultural minority employees as well as female employees. The Police Department produced a Lip Sync video to join a national trend to humanize officers. Cottonwood Heights Police Department strives for diversity and has successfully recruited skilled qualified minority officers.

Migrate current Spillman technologies to new Hexagon RMS and CAD platform	The City's emergency (911) response is done in association with other agencies in Salt Lake Valley through an interlocal agency known as Valley Emergency Communications Center (VECC). VECC is in the process of replacing its current policing software (Spillman) with a new program (Hexagon). This migration is a significant process and will take a great deal of time and effort during the upcoming fiscal year.	<ul style="list-style-type: none"> The relationship with the contracted software provider for the police and fires services failed to produce the desired results. Part of being successful is the ability it pivots and remedy problems. The police department entered into an agreement with Salt Lake Police and the Unified Police Department to expand licenses and solve RMS issues.
Improve Service to the Community	Become more involved in alternative use of force training. Continue de-escalation training and lethal force alternatives, including ground tactics.	<ul style="list-style-type: none"> CIT Training for Officers Ground Tactics Officer de-escalation training completed
Reorganize Police Command Structure	Evaluate cost structures to determine where money could be saved in Police Administration.	<ul style="list-style-type: none"> Eliminated one lieutenant FTE. Decreased one entry-level FTE. Upgrade sergeant to Master Sergeant

Current Year Goals and Objectives		
Goal	Objective	Milestones
Continue to Improve Community Relations	Work closely with the Cottonwood Heights community to strengthen relationships and foster trust.	<ul style="list-style-type: none"> Numerous Community outreach programs: Talks and demos for Scouting groups, day cares, local business groups and the Youth Community Council. The Department attends neighborhood watch meetings, hosts crime prevention BBQ's, special events throughout the city. Cottonwood Heights Police Department strives for diversity and has successfully recruited skilled qualified minority officers. The police department promoted the Stanger Danger Program to keep our kids safe in a world filled with dangers. The SWAT Team teaches "Active Shooter" protocols to our business partners. Chief Russo sits on the Third District Court Justice Committee.
Improve Service to the Community	Establish a new more powerful Records Management System (RMS) and develop dispatch efficiencies.	<ul style="list-style-type: none"> Cottonwood Heights signed an inter-local agreement the Salt Lake City Police Department and Unified Police Department(s) to move to the "Versaterm" RMS platform. This enables Cottonwood Heights to share costing and information on law enforcement across the Salt Lake Valley in real time. With UPD now part for the SLVECC the police department with blend dispatch with UPD.
Improve Police Training for the Community	Become more involved in alternative use of force training. Continue de-escalation training and lethal force alternatives, including ground tactics.	<ul style="list-style-type: none"> CIT Training for Officers Ground Tactics De-escalation training Police psychological response training We have instituted new monthly trainings on policy and procedure two tests a month to train and keep officers skilled in law and policy. We are instituting a new procedure for dealing with suicidal subjects to better train our guys and limit liability for officers' response or lack Thereof
Enhance Fiscal Responsibility	Evaluate cost structures to determine where money could be saved from each department.	<ul style="list-style-type: none"> Since FY 2018 the police department has surrendered budget cuts totaling \$250,000 but through refocusing staff and tightening line items the service has been maintained and become more efficient.

Promote Public Safety	The police department has taken the responsibility for Emergency Management.	<ul style="list-style-type: none"> Established a Steering Committee to liaison with the community regarding emergency management. The bottom up approach has involved faith-based groups, business leaders and allied agencies such as the American Red Cross. We have revived staff training and adopted an Emergency Operations Plan (EOP) for the city.
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WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2015-2016 Actual	FY 2016-2017 Actual	FY 2017-2018 Actual	FY 2018-2019 Actual
Part I Person Crimes	185	144	189	146
Property Crimes	953	894	868	843
Calls for Services	18,210	18,000	19,041	19,009
Adult Arrests	1,238	1,200	1318	1,190
Juvenile Arrests	151	150	140	195
DUI Arrests	152	150	168	156
Accidents w/injuries	115	100	111	98
Accidents w/o injuries	614	509	585	600

PERCENT OF CRIMES CLEARED BY ARREST

Crime	National Average 2017	Cottonwood Heights 2016-2017	Cottonwood Heights 2017-2018	Cottonwood Heights 2018-2019
Criminal Homicide/Manslaughter	54.0%	100.0%	100.0%	100.0%
Rape	28.16%	100%%	63%	100%%
Robbery	26.59%	62.5%	33%	63%
Aggravated Assault	20.75%	67.0%	67%	84%
Burglary	12.50%	17%	14%	15%
Larceny-Theft	18.82%	22.3%	23%	31%

FY 2018-2019 MAJOR ACCOMPLISHMENTS

- Chief Russo was appointed to the Third District Court Justice Committee to review complaints of injustices within the police, courts and corrections systems.
- Currently sponsoring two new officers enrolled at Police Officers Standards and Training (POST).
- Improved emergency management plans and broadened our relationship with local religious and civic leaders. Expanded our Taser Body Worn Camera system to include members assigned to detectives. CHPD was the first police departments in Utah to establish a Narcan opiate overdose program, which has evolved into youth suicide prevention and anti-gun violence partnerships.
- Continue outreach using the Citizens Academy model.
- Training with UFA which provides greater safety for any active shooter incident we encounter.
- The police department underwent a comprehensive audit of the evidence room and procedures by the State Auditors Office which was completed without finding deficiencies.

FIVE-YEAR LOOK AHEAD

- Expand RMS system to incorporate all first responders in Salt Lake County on a single platform sharing information and crime patterns.
- Develop officer recruiting and retention strategies.
- Establish career paths for civilian and sworn professionals. Continue to promote relationships with federal agencies for mutually beneficial enforcement efforts. Assign a Task Force Officer to DEA or FBI.
- Promote our Zero Fatalities Program. Cottonwood Heights has one of the lowest injury/death rates from impaired driving in the nation. We will continue to educate and enforce law related to impaired driving.
- Understanding policies and procedures are the parameters by which law enforcement operates, the Department continually reviews, updates, and implements these documents to not only comply with mandates and laws, but to better serve the needs of our community
- Develop a redundant evidence system to ensure evidence integrity and public confidence.
- Prevent and control widely recognized theft issues in retail big-box store area.
- Continue training to protect constitutional guarantees.
- Facilitate the exploration of alternative fuel vehicles while maintaining department and response needs.
- Create and maintain a feeling of security in the community, develop and implement strategies and programs which enhance delivery of police service in the community.
- Evaluate the need and benefits of an additional victim advocate.



EXPENDITURE DETAIL BY MAJOR CATEGORY

Police - 4211	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Salary	3,147,850	3,224,557	3,069,276	3,205,497	3,221,344	152,068
Benefits	1,643,975	1,681,276	1,801,936	1,801,936	1,888,015	86,079
Total Salary & Benefits	4,791,824	4,905,833	4,871,212	5,007,433	5,109,359	238,147
Operational	829,879	820,959	852,410	898,449	840,410	(12,000)
Grand Total	5,621,703	5,726,792	5,723,622	5,905,882	5,949,769	226,147
FTE Counts	50.96	50.98	48.98	48.98	48.48	(0.50)

ORDINANCE ENFORCEMENT

FUND:	General Fund	COST CENTER NUMBER	11-4256
DEPARTMENT:	Public Safety	FULL TIME EQUIVALENT	2.00
DIVISION	Police	BUDGET: FY2019 Adopted	175,631
		FY2019 Amended	175,631
		FY2020 Budget	183,555
SUB-DIVISION	Ordinance Enforcement	DIRECTOR: Robby Russo	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES Chapter 2.130.050. The Ordinance Enforcement Division is supervised by the Police Chief.

PURPOSE

The Ordinance Officers investigate ordinance violation complaints on a wide range of land use and operation ordinances as well as property maintenance matters. Code violations are brought to the property owner or tenant’s attention and a reasonable time for correction is established. As a last resort, or for repeated code violations, violations for fines and appearance in the local housing/ordinance hearings are issued. The Ordinance Officer coordinates with the Health Department inspectors and makes initial investigation of health violation complaints. Ordinance Enforcement functions with two full-time employees.



Code Enforcement Responsibilities

- Code Enforcement is the primary contact for land use complaints. The department enforces city health, safety codes and ordinances. Code Enforcement helps the public understand their rights and obligations and work closely with other government agencies to promote community goals; and acts as a liaison with community members on programs and policies to ensure stable improvement to quality of life and neighborhoods.
- Enforces animal control ordinances and provides animal control pickup service.
- Administers the City's animal licensing program.
- Promotes responsible ownership of domestic animals through adherence to city ordinances. These duties include: animal impounding; owner noticing and redemption; disposition of unclaimed or infected animals; confinement and muzzling of certain animals; and rabies control and notices vaccinations. The department values its "No Kill" program. Last year, every healthy pet was placed in a home.
- Conducts publicity programs to acquaint the public with the laws and regulations dealing with animal ownership and control.

WORKLOAD INDICATORS

Service	FY 2015-2016 Actual	FY 2016-2017 Actual	FY 2017-2018 Actual	FY 2018-2019 Estimate
Animal Involved Calls for Service	843	850	860	850
Ordinance Violation Citations Issued	22	10	17	20
Impounded Cats and Dogs	81	85	96	90
Impounded Animals Euthanized	5	0	3	2
Code Enforcement Cases	753	700	700	700

FY2018-19 MAJOR ACCOMPLISHMENTS

- Reduction in the number of vehicles parked on the roadway during snow removal which inhibit plows.
- Continue "No Kill" shelter program.

- Identified and shut down Short Term Rentals on Air B&B.
- Removed chronic home-based business violators.
- Minimized fire risks during the summer months, zero tolerance program towards unlawful fireworks discharge resulted in no property damage.



FIVE-YEAR LOOK AHEAD

- Focus on enforcement of new Accessory Dwelling Unit (ADU) Ordinance.
- Improve licensing by allowing owners to register pets online.
- Develop database to be able to quickly text owners when their pet is found.
- Improve city website to better receive and track complaints received by citizens.
- Only euthanize sick or severely injured animals.
- Expand City’s emergency response for animals’ program.

Ordinance Enf. - 4256	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Salary	104,035	110,692	106,845	106,845	112,339	5,494
Benefits	47,392	56,084	55,686	55,686	58,116	2,430
Total Salary & Benefits	151,427	166,776	162,531	162,531	170,455	7,924
Operational	7,070	3,371	13,100	13,100	13,100	-
Grand Total	158,497	170,147	175,631	175,631	183,555	7,924
FTE Counts	2.00	2.00	2.00	2.00	2.00	-

Community & Economic Development Department



FUND:	General Fund	COST CENTER NUMBER	11-4181 11-4609 11-4610 11-4611
DEPARTMENT:	Community and Economic Development	FULL TIME EQUIVALENT	7.75
DIVISION	Planning	BUDGET: FY2019 Adopted FY2019 Amended FY2020 Budget	1,225,096 940,096 1,017,357
		DIRECTOR: Mike Johnson	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.60.010: Duties of community development director/planning director.

In all cases where the duty is not expressly charged to any other department or office, it is the duty of the director of the city’s community development department to:

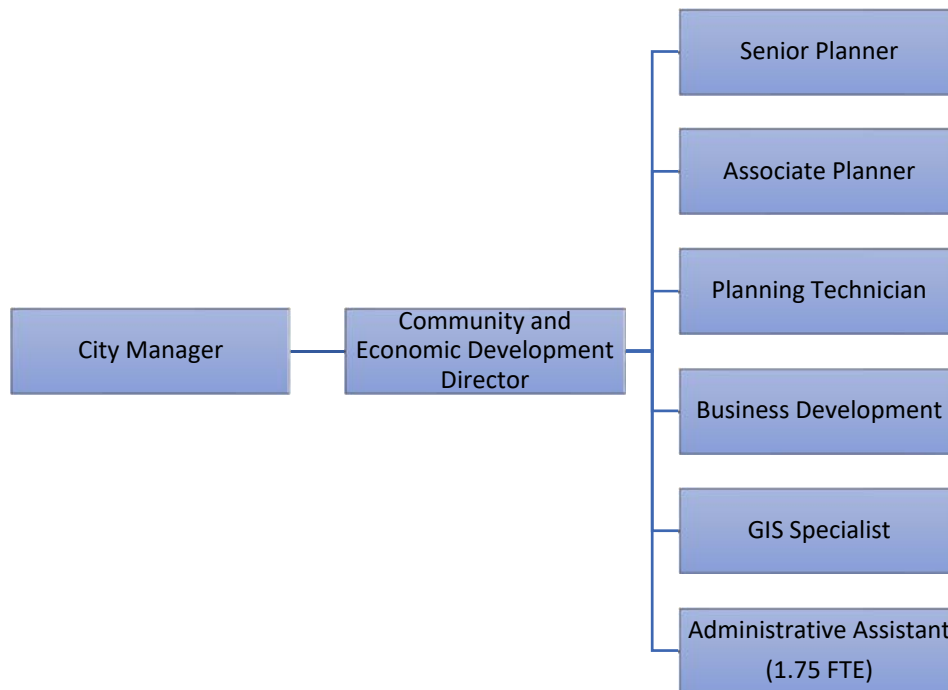
- A. Plan, promote, and coordinate all activities affecting community development;
- B. Speak on behalf of the department concerning the public issues in the community over which the department has jurisdiction or advisory responsibility;
- C. Establish overall work priorities and allocate work among the staff and divisions within the department;
- D. Review the work of all divisions and make the final decisions for the department;
- E. Coordinate departmental activities with other departments; and
- F. Perform all such related duties and such others as may be imposed by statute, by ordinance, or by the city manager.

The Economic Development function of the department was created by City Policy.

PURPOSE

The purpose of the department is to provide for the City long range planning, current planning, overseeing city building inspection, and administer the policies adopted by the City Council. Its purpose is to enhance the economic vitality of the City through creating attractive city amenities, supporting existing city businesses, and promoting the City as an attractive location for new businesses in target areas in accordance with a unified economic development vision. Further, the department works to enhance the economic vitality of the City through creating attractive city amenities, supporting existing city businesses, and promoting the City as an attractive location for new businesses in target areas in accordance with a unified economic development vision.

ORGANIZATION PROFILE



Department Functions

- **Planning** — The Planning division provides services which guide the City's long-range and current planning, as well as development in an orderly manner to maintain a balance between quality of life, environmental sustainability and the economic stability of the City. This is accomplished by applying the city's general plan and zoning regulations to guide city growth. The Department also assists in the development of the Capital Facilities Plan and the adoption of any related impact fees and standards.
- **Geographic Information Systems** – Geographic Information Systems (GIS) manages, shares and analyzes information about locations through Specialized Mapping Technology. This information increases transparency, improves many City technology applications and provides critical data to decision makers and the public. Providing city departments and citizens with GIS support and technology.

- **Building** – The responsibility of the Building Department is to review all construction documents for compliance with the current Building Code, and to issue necessary permits. It is also the responsibility of the Building Department to monitor all projects while under construction, perform a final inspection, and issue a Certificate of Occupancy.
- **Business Licensing** – The Business License Office collects all license fees and issues all licenses in the name of the City to all qualified persons. This office also promulgates, enforces, and supervises the enforcement of all reasonable rules and regulations necessary to the operation of the business licensing functions.
- **Economic Development** – The Economic Development Department promotes Cottonwood Heights as an attractive location for new businesses, retaining and expanding our valued existing businesses, and increasing our tax base. We provide planning support, technical assistance, coordination, and advisory services to City officials, boards, and committees on issues involving business licenses, economic development, Cottonwood Heights Business Association (CHBA) affiliation, and demographics. Economic and business development, including business outreach, retention, networking, and growth.

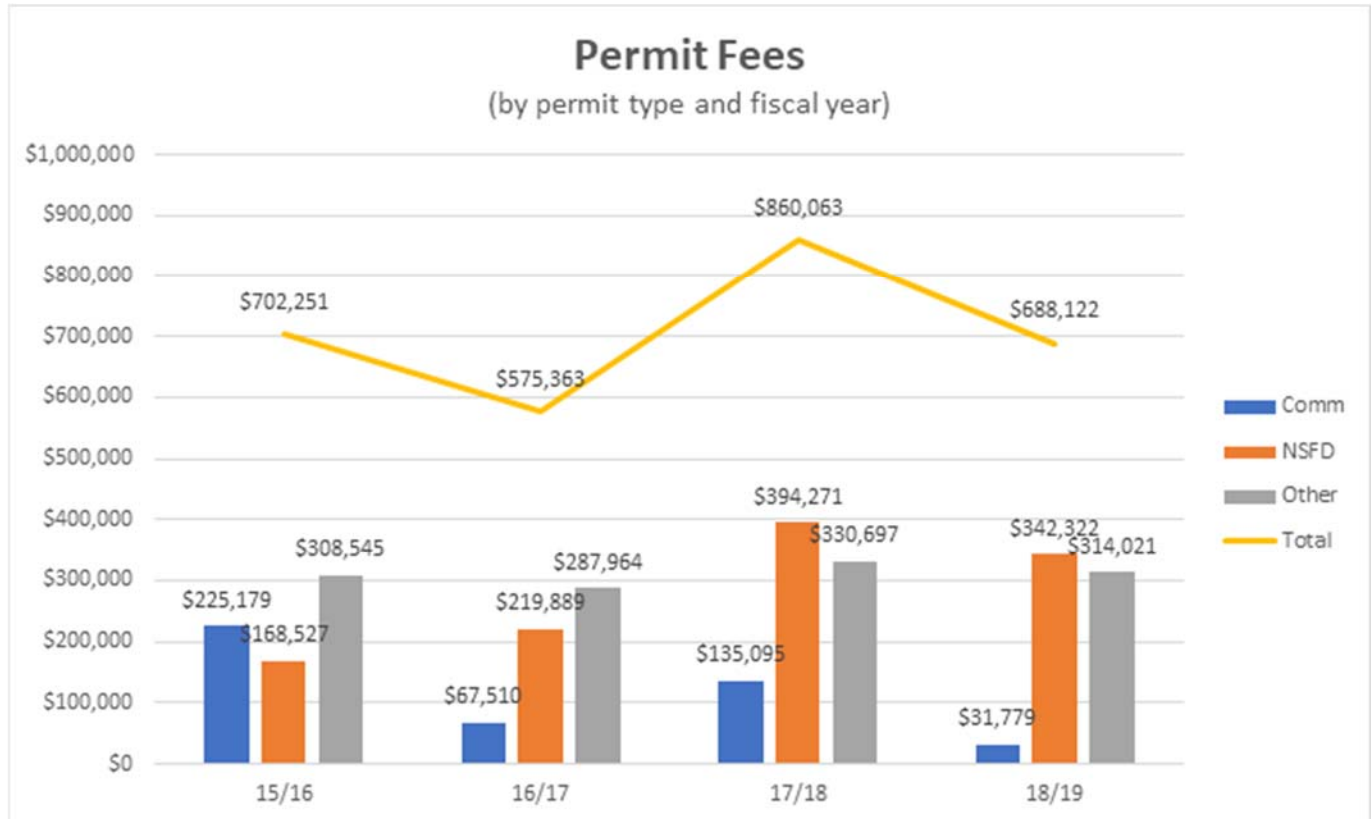
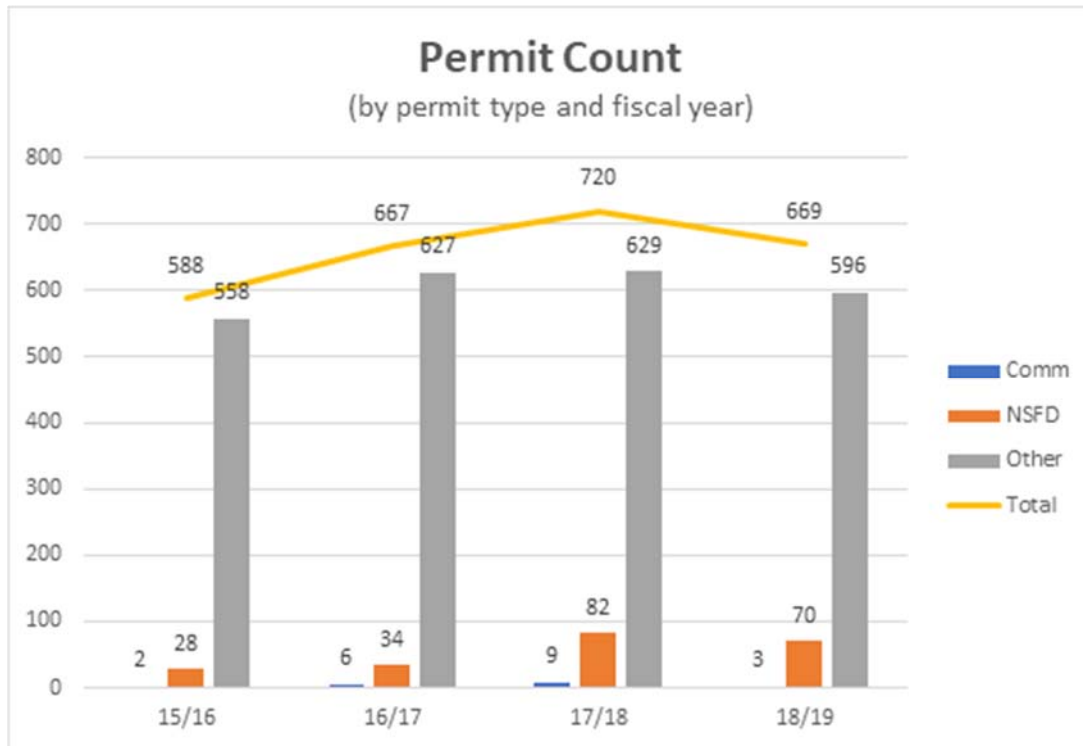
Workload and Accomplishments

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

Notable Accomplishments

- Wasatch Boulevard Master Plan: A comprehensive Master Plan with a bold vision of the future of the Wasatch Boulevard area was adopted by the City Council;
- Procurement and management of a \$1.5 million grant for improvements to the Bonneville Shoreline Trail in Cottonwood Heights
- Continued work to support the Parks, Trails, & Open Space Committee and is working with the Committee on a Parks, Trails, & Open Space Master Plan;
- The city's first Planned Development District application was approved;
- Work began on a Bonneville Shoreline Trail access master plan, a revision to improve the Planned Development District ordinance, and an update to the city's sensitive lands ordinance;
- New department staff was hired to coordinate the city's sustainability efforts in partnership with Holladay and Millcreek;
- Played important role in partnership with the City Manager to begin the creation of two new Community Reinvestment Areas (Gravel Pit & 2300 East)
- Organization of various popular city events and ongoing development of Business Association:
 - Death by Chocolate
 - Superhero Bike Ride
 - Trunk or Treat
 - Bites in the Heights (food trucks at Mountview Park)
 - New Business Luncheons
 - Ribbon Cutting Ceremonies for New Businesses
 - Cottonwood Connect Business Networking Events

Building Permits



Notable Building Department Accomplishments

- Permit Summary
 - Total Permits to date: 669
 - New residential: 70
 - New commercial: 3
 - Other: 596
- Notable Projects
 - Giverny Subdivision construction underway
 - Canyon Centre Parking Structure near completion
 - Permit applications submitted for Canyon Centre Hotel, Trilogy Medical Center
- Permitting Statistics
 - 11% permit decrease from previous fiscal year (2018 spike largely due to Canyon Centre Parking Structure)
 - Decrease in permit revenue largely due to lack of major commercial projects
 - Major anticipated projects for 2019-2020: Canyon Centre Hotel, Walsh Property Development, Fort Union Mixed-Use projects. Each will increase permit revenue due to high valuation / non-residential construction types.

Economic Development / Business Licensing

- Total Active Businesses: 1,555
- New Commercial Licenses Issued: 103
- New Home Licenses Issued: 114
- Business Closed: 176
- Alcohol and Solicitor’s Licenses Issued: 49

FY 2019 Office Space Inventory

	Class A	Class B	Class C
Total SF	1,591,228	1,329,660	115,318
% Total SF	55%	45.4%	4%
Average Building SF	139,869	78,215	20,439
Number of Properties	12	17	4
Average Vacancy	10.2%	11.92%	1.19%
Average Lease (\$/SF)	\$32.32	\$24.15	\$16.50
Source: Department research / CBRE SLC Economic Development Research			

Community Dev. Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Implement the Wasatch Boulevard Master Plan	Use the Wasatch Plan and develop a strong working partnership with UDOT to actively seek ways to implement the Plan’s recommendations	<ul style="list-style-type: none"> \$1.5 million grant received for BST \$13 million allocated to UDOT for transit hub near BCC UDOT conducting design workshops for Wasatch & Gravel Pit, willing to consider unique alternatives
Prepare a comprehensive General Plan update	Review and revise the General Plan. The existing General Plan hasn’t been updated since city incorporation.	Grant funding was not received and will be applied for again this year. Meanwhile, updates are being worked on for specific elements of the Plan (Transportation, housing, etc.)
Adopt a Parks, Trails, & Open Space Master Plan	Adopt a plan that can be utilized to seek funding to improve and acquire amenities, to prepare related budgets, and to work with the PTOS Committee for public support and implementation.	The approach to the Plan has changed with greater up-front involvement by the PTOS Committee and city staff changes. The draft plan is ongoing and still a priority.
Seek redevelopment opportunities in identified areas of the city	Target redevelopment areas and use existing tools and new tools to incentivize and catalyze redevelopment of these areas	<ul style="list-style-type: none"> Staff recommended creation of two CRAs (gravel pit & 2300 E), CDRA approved staff to proceed with the creation of these areas First PDD application was approved PDD ordinance is being reviewed and revised to effectively accomplish its intent
Refine and improve the CHBA, including its operations, organization, vision, goals, etc.	Assist the CHBA in its evolution and growing independence as a board	<ul style="list-style-type: none"> Staff has worked with CHBA to refine its vision and its role, which has resulted in a more focused, involved board. Staff has also worked to streamline meetings, events, and communication and will continue to do so.
Develop branding for city events	Develop a unique, identifiable brand for all city / CHBA events that is unique and individual	<ul style="list-style-type: none"> Cohesive branding materials and logos have been created for city events (Bites in the Heights, Death by Chocolate, Superhero Bike Ride) that gives each event an identity while tying to the CHBA brand Additional branding materials will be created for Trunk or Treat and future events

Current Year Goals and Objectives		
Goal	Objective	Milestones
Receive funding for a General Plan update	Revise the General Plan. The existing General Plan hasn't been updated since city incorporation.	<ul style="list-style-type: none"> Seek funding opportunities to complete a General Plan Discuss funding the update internally if funding is not obtained
Adopt new strategic plans for economic development and sustainability	Prepare current and clear visions for the city's economic development program and sustainability function to provide clarity and focus to these efforts	<ul style="list-style-type: none"> Understand the Mayor and Council's priorities for economic development / sustainability Inventory opportunities and challenges in the city Develop marketing materials for business recruitment/redevelopment opportunities Draft and adopt formal strategic plans
Implement BST improvements	Utilize the \$1.5 million grant and begin implementation/construction/etc. of the BST in Cottonwood Heights	<ul style="list-style-type: none"> Identify key partnerships and opportunities for implementation Coordinate with USFS, PTOS, and BST Committee to partner on implementation
Ordinance Updates	Review and revise ordinances requiring updates	<ul style="list-style-type: none"> Mixed Use (this zone is critical for the proper redevelopment of the Fort Union area) Planned Development District (complete the revision) Sensitive Lands (complete the revision) Outdoor lighting (complete the adoption and implement) Public Tree Ordinance (begin the ordinance and work towards adoption) Business License Code (comprehensive revision of Title 5)
Staff Progression	Seek ways to refine roles of department staff to maximize work efficiency, increase staff retention and job satisfaction	<ul style="list-style-type: none"> Closely analyze staff positions and align job responsibilities in an effective way Seek ways to incorporate new areas of emphasis (economic development, PTOS, sustainability) into department positions, and provide opportunities for staff growth and development



BUDGET BY CATEGORY

Comm & Econ Dev - 4610	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Salary	349,105	364,220	385,231	385,231	449,959	64,728
Benefits	148,578	144,204	177,415	177,415	178,948	1,533
Total Salary & Benefits	497,683	508,425	562,646	562,646	628,907	66,261
Operational	598,641	608,527	662,450	377,450	388,450	(274,000)
Grand Total	1,096,324	1,116,952	1,225,096	940,096	1,017,357	(207,739)
FTE Counts	6.50	6.50	7.75	7.75	7.75	-

Public Works



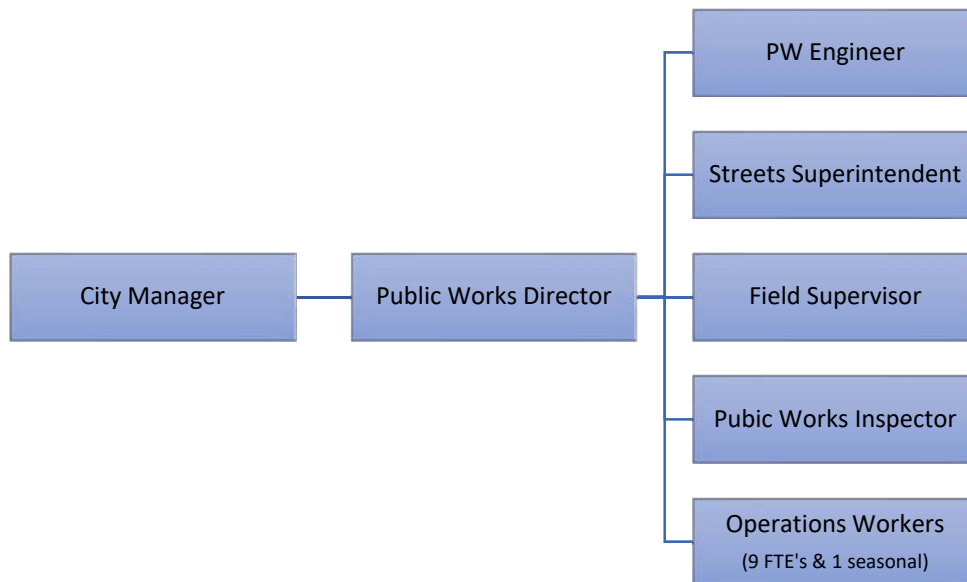
FUND:	General Fund	COST CENTER NUMBER	11-4410 11-4411 11-4414 11-4415
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	15.00
DIVISION	Public Works	BUDGET: FY2019 Adopted	2,629,582
		FY2019 Amended	2,871,437
		FY2020 Budget	2,721,930
		DIRECTOR: Matt Shipp	

AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.70.010 Duties of the Public Works Director. The Public Works Director is responsible for all matters relating to engineering review, construction, management, maintenance, and operation of the physical properties of the city. 2.70.020 Organization of the Public Works Department. The Public Works Department is divided into the engineering, street maintenance, storm drain maintenance, and public facilities maintenance.

PURPOSE

The purpose of the Highways and Public Improvements Department, functioning as the Public Works Department, is to maintain and improve the City’s infrastructure. There are three distinct programs within this department: 1. The Public Works program which provides design, coordination and inspection services for public works projects as well as supervision and inspection service for private projects that affect and impact the City and its infrastructure. 2. The Impact Fee Program which uses transportation and storm water impact fees for improvements related to growth. 3. The Class C Road Program which uses the City’s share of State Motor Fuels Taxes to improve roads, bridges, sidewalks, and street lights. Public works manages maintenance of all City infrastructure systems including: storm drains, snow removal, street signs, and asphalt maintenance.

ORGANIZATION PROFILE



The Public Works Department functions with twelve full-time employees and one seasonal worker. The department is responsible for maintenance of the City’s infrastructure, primarily streets and storm drain. Public Works is in charge of removal of snow from City roadways.

Public Works Responsibilities

- **Operations and Maintenance** - Public Works is responsible for the maintenance of all City streets, sidewalks and rights-of-way. Included in these services are the following items:
 - Removal of snow from public streets.
 - Maintenance of signage and traffic control striping.
 - Asphalt maintenance, including pothole repair and hazard mitigation.
 - Inspection of permit work in City rights-of-way.
 - Traffic signals, school flashers and streetlights maintained by Salt Lake County.

- **Storm Drain Maintenance** – The Public Works Department also oversees the maintenance and improvements of the City’s 72 miles of storm water conveyance pipes. Additionally, storm water is channeled through other open channels, ditches, and drains.

- **Fleet and Facilities Management** – Public Works manages the maintenance, replacement, licensing and disposal of all City vehicles. The department also takes care of all City facilities. These services include: placing banners for City events, maintaining City buildings, and other properties.

- **Engineering:** The department is responsible for the engineering reviews of site work for new subdivisions and commercial properties. The engineering division is also responsible for the development and the design of capital improvement projects and management of outside consultants. The department is also in charge of ensuring quality through regular inspections.

Public Works Goals and Objectives

Previous Year Goals and Objectives		
Goal	Objective	Status Update
Develop a 5-year road maintenance plan	Give the public a working document to understand where the money is being spent. Give Council a working document to allow for annual discussion on budgeting for road maintenance	<ul style="list-style-type: none"> Completed and implemented. We are in the second year of the plan
Update the Storm Drain Capital Facility Plan	Have a working document that will allow for improvement of our storm water system.	<ul style="list-style-type: none"> City Council has approved the funding and the project has begun and will be completed by January 2020
Introduce through studies a user storm water fee	Have a budget mechanism for managing the storm water program in the city and also for storm drain projects	<ul style="list-style-type: none"> Will be developed and implemented at the end of the Storm Water Master Plan a study
Improve our snow plowing operations by introducing new tools and training to make our operations more efficient	To improve our snow plowing operations and to improve the safety to the traveling public during poor weather conditions.	<ul style="list-style-type: none"> Always a process to improve but we feel we have worked out all of the major issues and are fine tuning the process with each storm and type
Continue to develop our processes for review of projects in the City	Streamline the process for these reviews, allowing for more thoroughness and efficiency.	<ul style="list-style-type: none"> In Progress

Current Year Goals and Objectives		
Prepare a Storm Water Master Plan Study of for the City	To populate a list of storm water projects for improvements in the City.	In Process and completed by January 2020
Storm Water Fee Introduction	To create a user fee based on data from the Master Plan that will al	In process and to be completed by February 2020

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate
Number of Street Lights	1,100	1,100	1,150	1160
Number of Lane Miles of Road	230	265	270	270
Miles of Storm Drain	90	90	92	92
Miles of Storm Drain Inspected	15	10	5	5
Linear Feet of Storm Drain Lines Cleaned	2,511	1,500	1000	1000
# Manholes Identified for Improvement	250	250	150	150

BUDGET BY CATEGORY

Public Works – 4410-15	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Salary	762,772	736,519	869,774	854,398	917,089	47,315
Benefits	308,632	380,248	458,278	447,297	505,551	47,273
Total Salary & Benefits	1,071,404	1,116,767	1,328,052	1,301,695	1,422,640	94,588
Operational	1,406,657	1,279,108	1,301,530	1,569,742	1,299,290	(2,240)
Grand Total	2,478,062	2,395,875	2,629,582	2,871,437	2,721,930	92,348
FTE Counts	4.65	14.00	14.00	14.00	15.00	1.00

**Other City Services:
Justice Court
City Attorney
Municipal Elections
City Hall
Fire & Emergency Services
Debt Services (Historical)**

FUND:	General Fund	COST CENTER NUMBER	11-4121
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
DIVISION	Judicial	BUDGET: FY2019 Adopted	385,000
		FY2019 Amended	385,000
		FY2020 Budget	385,000
Subdivision	Justice Court	DIRECTOR: Tim Tingey (City Manager)	

FUND:	General Fund	COST CENTER NUMBER	11-4122
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
DIVISION	Judicial	BUDGET: FY2019 Adopted	35,000
		FY2019 Amended	35,000
		FY2020 Budget	35,000
Subdivision	Beer Tax Restricted Use Court Funding	DIRECTOR: Tim Tingey (City Manager)	

FUND:	General Fund	COST CENTER NUMBER	11-4142
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
DIVISION	Administrative Offices	BUDGET: FY2019 Adopted	220,000
		FY2019 Amended	220,000
		FY2020 Budget	220,000
Subdivision	Attorney	DIRECTOR: Tim Tingey (City Manager)	

FUND:	General Fund	COST CENTER NUMBER	11-4146
DEPARTMENT:	General Government	FULL TIME EQUIVALENT	0.00
DIVISION	Administrative Offices	BUDGET: FY2019 Adopted	0
		FY2019 Amended	0
		FY2020 Budget	60,000
Subdivision	Municipal Elections	DIRECTOR: Tim Tingey (City Manager)	

FUND:	General Fund	COST CENTER NUMBER	11-4221
DEPARTMENT:	Public Safety	FULL TIME EQUIVALENT	0.00
DIVISION	Fire and Emergency Services	BUDGET: FY2019 Adopted	3,715,140
		FY2019 Amended	3,715,140
		FY2020 Budget	3,900,796
Subdivision	Fire and Emergency Services	DIRECTOR: Tim Tingey (City Manager)	

FUND:	General Fund	COST CENTER NUMBER	11-4711
DEPARTMENT:	Debt Service	FULL TIME EQUIVALENT	0.00
DIVISION	Debt Service	BUDGET: FY2019 Adopted	0
		FY2019 Amended	0
		FY2020 Budget	0
Subdivision	Debt Service	DIRECTOR: Tim Tingey (City Manager)	

Not all services to Cottonwood Heights residents are provided by Cottonwood Heights employees. The City contracts with other governmental agencies to perform these services. These services are paid for from general revenues of Cottonwood Heights and are included in the City’s Annual Budget. Other services are provided directly to Cottonwood Heights residents by governmental agencies acting as special districts. Payment for those services is made directly from customers to the districts. Therefore, Cottonwood Heights does not include a budget for those services. These services are listed under Special Districts below.

Contracted Services

Holladay Court - The City of Holladay, our neighbors to the north of Cottonwood Heights, operates a justice court.

The City contracts with Holladay to provide traffic and misdemeanor justice court services, prosecutorial services, and indigent defense services as required by law, as well a Small Claims Court. Justice courts in Utah are not considered courts of record, so as is necessary, the State District Court System will also provide services on behalf of the City.

Beer Tax Restricted Use Court Funding - The State of Utah provides special funds collected on tax applied to alcoholic beverages purchased in the State. These funds vary year over year but do remain somewhat consistent and can be used to investigate and prosecute cases related to alcohol abuse. We utilize these funds to pay for police wages and prosecution costs of those cases.

Jones Waldo – The City contracts with the law firm of Jones Waldo for legal services. W. Shane Topham, attorney from the firm, functions as the City’s sworn attorney. Mr. Topham acts in the capacity as City Attorney attends all City Council Business and Work Session meetings and attends all Planning and Zoning Commission meetings.

The City Attorney’s responsibilities include:

- Advising the City Council, the city manager and other city officers and employees, including members of boards and commissions, on matters of law affecting the City or their actions.
- Preparing and reviewing contracts, ordinances, resolutions and other legal documents concerning the city.
- Approving as to form all contracts, legal instruments and bonds affecting the city.
- Represent the city in litigation in which the city is a party and/or cooperate with

- outside counsel hired for such litigation.
- Defending all city officials and employees in any civil action when authorized to do so by State law, City Ordinance, or Resolution of the City Council.
 - Having the power to adjust, settle, compromise, or submit to arbitration or mediation any action, cause of action, account, debt, claim, demand, dispute or other matters in favor of or against the city or in which the city is concerned as a party, now existing or which may hereafter arise, when it is not covered by any city insurance policy and upon approval of the City Manager.
 - Advising the City manager concerning legal issues involved in employee hiring, firing and discipline, as requested by the City Manager, and handle other personnel matters as directed by the City Manager, including city representation before any board, commission or body with oversight over such matters.

Municipal Elections – Every other year the City conducts Municipal Elections for some of the Council Seats or the Mayor. This year there are two Council Seats up for election. The election is conducted by the Salt Lake County Clerk’s Office and the City contracts for and pays for those services.

Unified Fire Authority (UFA) – The City contracts with UFA to provide fire protection, emergency management, hazardous materials response, bomb disposal, emergency medical response, urban search and rescue operations, fire prevention, public education, community relations, and fire and explosives investigations.



UFA is its own political subdivision in the State of Utah and is directed by a 17-member Board of Directors, made up of elected officials from both Salt Lake and Utah counties. The Chief of the Department functions as the Chief Executive Officer for UFA and answers to the Board of Directors.

UFA maintains TWO stations in the City employing 25.5 FTE’s. The City is serviced by SIX emergency service vehicles.

Debt Service

Debt Service – The Debt Service function is included here for historical purpose. At the start of the 2017/2018 budget year the City started a Debt Service Fund and moved the Debt Service expense to that fund.

Other City Services	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Justice Court	356,194	386,351	385,000	385,000	385,000	-
Beer Tax Restricted Use Court	39,532	-	35,000	35,000	35,000	-
City Attorney	225,188	243,028	220,000	220,000	220,000	-
Municipal Elections	106	39,287	-	-	60,000	60,000
Fire and Emergency Services	3,723,204	3,511,277	3,715,140	3,715,140	3,900,796	185,656
Debt Service	1,744,702	-	-	-	-	-
Grand Total	6,088,925	4,179,944	4,355,140	4,355,140	4,600,796	245,656
FTE Counts	-	-	-	-	-	-

Special Districts

Cottonwood Heights Parks and Recreation Service Area was created in June 1967, and is legally separate and distinct from the City. The service area operates a recreation center, recreation programs, and several parks within the city, including such amenities as swimming pools, an ice skating rink, a skate park, baseball diamonds, tennis courts, soccer fields, playgrounds, trails and social gathering places. Revenues come in the form of user fees and a property tax assessed to residents living within the service district.

Salt Lake City Public Utilities Department provides water treatment and distribution to the majority of Cottonwood Heights residents. In areas not serviced by Salt Lake City, water is provided by **Jordan Valley Water Conservancy District**. The district charges end-users directly for their services.

Cottonwood Improvement District provides wastewater collection services to an area that includes the entire city boundary. Fees are paid directly by users of the service.

Solid Waste and recycling is provided by **Wasatch Front Waste & Recycling District**. This district also collects fees directly from end users.

Valley Emergency Communications Center (VECC) – VECC provides dispatch services for both the City Police Department and Unified Fire Authority. VECC receives funding through a tax on phone services and allocations made to member cities.



CAPITAL PROJECT SCHEDULES

CAPITAL PROJECTS

Capital Improvement Plans

City's Capital Projects Fund is used to account for expenditures that span multiple fiscal years or are one-time, large projects. The funding for these projects will come from a variety of areas including: operational transfers, intergovernmental revenues (grants), and debt proceeds. By accounting for these transactions in a separate fund, the City is able to delineate between annual, operational expenditures and one-time capital expenditures.

The city is working to identify improvements needed to city infrastructure for short-term and long-term needs. The city maintains a GIS database used to identify and track improvements that have been made. As projects are identified, the city looks at funding sources and then prioritizes which projects can proceed. This process takes place each year during the annual budget process.

The biggest challenge to the city's infrastructure is funding regular road maintenance. Funding for roads come from three sources: Class C funds granted from the State of Utah, grants from Salt Lake County as directed by the Utah State Legislature, and internal city funds. These sources are briefly described below:

- Class C Funds – A tax is levied by the State of Utah on all fuel purchases. This tax is paid by the consumer at the time of purchase. The state retains 70 percent of these funds and grants the remaining 30 percent to city and county governments. The funds must be used for construction, repair, and maintenance of roads. The city's budget from class C road funds for FY2020 is \$1,240,000. By Utah State Law, Class C funds are accounted for in the General Fund, whether they are used for capital or maintenance purposes.
- Salt Lake County Grant – Salt Lake County assesses a .25 percent sales tax that is assigned for road funding. By law, a portion of these funds are retained and periodically assigned to Salt Lake County cities by the Utah State legislature. The process results in a grant of significant funds to Cottonwood Heights every 3 to 4 years. The City was allocated \$2,000,000 from this fund during the previous years. So, no new funding is included in this year's budget. However, these projects are ongoing and some of the projects will occur during the upcoming year. Beginning in the FY 2020 budget year, there will be a \$600,000 award of funds that should recur annually to fund transportation and trails. This is accounted for as revenue in the Capital Improvements Fund. An additional \$1,500,000 has been awarded to the city from Salt Lake County to fund a section of the Bonneville Shoreline Trail.
- State of Utah Grant – Cottonwood Heights has been awarded a \$200,000 grant to fund development of a section of the East Jordan Canal Trail.
- Impact Fees – Cottonwood Heights will use \$92,500 of Impact Fees to fund an update to the Stormwater and Facilities Master Plan. This plan will help the city to understand the capital expenses required to keep the Storm Water system in good working order.
- Internal City Funds – Each year, the city allocates a portion of general fund revenues to be spent towards road maintenance and other capital improvement projects. In this year's budget, \$1,232,762 has been transferred from the general fund to the capital projects fund.

These Funds will be used to pay for the \$4,060,262 of the capital expenditures identified in this year’s budget. Based on needs and available funding, an annual list of projects is assembled and presented to the City Council for approval. The approved projects are included in the annual budget. These projects are identified on the following pages segregated by funding source.

Capital Projects Funding Table	Expense Total	Funds Source		
		Internal Funds	Revenues	
		Grant Funding	Impact Fees	
Street Funding				
City Striping	100,000	100,000	-	-
Neighborhood Slurry Projects	667,500	67,500	600,000	-
Prep Work for 2020/2021 Projects	125,500	125,500	-	-
Scottish Drive Overlay	595,400	595,400	-	-
3000 East Overlay	162,000	162,000	-	-
Sidewalk Projects				
Trip Hazzard Program	15,000	15,000	-	-
Sidewalk 50/50 Program	50,000	50,000	-	-
2700 East Sidewalk Project	52,362	52,362	-	-
Storm Water Projects				
Storm Water Master Plan and Facilities Update	92,500	-	-	92,500
Ferguson Canyon Outfall Line (carryover project)	200,000	200,000	-	-
Trails Projects				
Bonneville Shoreline Trail	1,650,000	150,000	1,500,000	-
Ferguson Canyon Park & Ride	125,000	125,000	-	-
East Jordan Canal Trail	225,000	25,000	200,000	-
Grand Total	<u>4,060,262</u>	<u>1,667,762</u>	<u>2,300,000</u>	<u>92,500</u>
Internal Funds Source				
Transfer from General Fund		1,232,762		
Use of Fund Balance		435,000		
Total Funds from Cottonwood Heights		<u>1,667,762</u>		

Street Funding projects are to protect and maintain the road infrastructure capital assets of the city and will help those assets to last longer and delay costly road rebuild projects.

Sidewalk projects are to replace existing sidewalks and build sidewalks where they do not exist currently. These projects reduce trip hazards and make our city more accessible than it is currently.

Storm Water Projects are to protect and maintain the storm water infrastructure capital assets of the city and will help those assets to last longer and delay costly failures and rebuild projects.

Trails projects are to expand and add to existing trails and add access points including parking facilities. These projects are greatly desired by the city residents.

Other Projects

Many organizations and agreements are involved in transportation and trails projects as they are developed throughout the region. These organizations and agreements would include: Mountain Accord Agreement, Wasatch Front Regional Council, Central Wasatch Commission, and the Utah Department of Transportation.

In addition to the aforementioned projects, other infrastructure projects will be occurring in the city, which will be funded through Utah Department of Transportation (UDOT) or other sources. These projects are not part of the City's budget, but the projects will occur in the City. A partial listing of those projects is included below:

The following projects are funded from UDOT.

- 2700 East sidewalks (\$375,000)
- Bengal Boulevard Roundabout Design (\$400,000)



MUNICIPAL DEBT

COTTONWOOD HEIGHTS
 Legal Debt Margin Information
 (amounts expressed in thousands)

Legal Debt Margin Calculation for Fiscal Year

Assessed value (in thousands)	\$ 5,976,621
Debt limit (4% of assessed value)	239,065
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	<u>-</u>
Legal debt margin	<u>\$ 239,065</u>

Tax Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Debt limit	\$168,046	\$171,491	\$ 189,871	\$ 206,065	\$ 217,962	\$ 239,065
Total net debt applicable to limit	<u>-</u>	<u>13,770</u>	<u>13,705</u>	<u>16,635</u>	<u>16,235</u>	<u>15,765</u>
Legal debt margin	<u>\$168,046</u>	<u>\$157,721</u>	<u>\$ 176,166</u>	<u>\$ 189,430</u>	<u>\$ 201,727</u>	<u>\$ 223,300</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00% ▲	8.03%	7.22%	8.07%	7.45% ▲	6.59%

Taxes are assessed and due in November the year prior to the Fiscal Year end of June 30.
 Utah cities are limited by Utah State law in the amount of debt allowed to be outstanding.
 The limit is applied to general obligation debt only and is 4% of the City's assessed valuation.
 An additional 8% of assessed valuation may be issued for public utility projects.
 The City has no general obligation debt.

Debt Security and Funding FY 2019-20

Series Name	FY 2020 Payment	Balance as of 06/30/2019	Security	Funding Source	Use of Funds	Maturity Date
General Fund Debt						
2014 Sales Tax Revenue Bonds	915,550	12,625,000	Sales Tax Revenues	General Revenues	City Hall	7/1/2039
2016 Sales Tax Revenue Bonds	211,350	3,140,000	Sales Tax Revenues	General Revenues	City Hall, Public Works	7/1/2039
2018 Public Safety Vehicle Lease	426,703	1,859,827	Leased Equipment	General Revenues	Public Safety	7/13/2018
2016 Public Works Vehicle Lease	34,870	165,702	Leased Equipment	General Revenues	Public Works	8/10/2023
2016 Public Works Vehicle Lease	275,347	799,514	Leased Equipment	General Revenues	Public Works	9/14/2026
Total General Fund Debt	1,863,820	18,590,043				

Bond Repayment Schedules FY 2019-24

	2014 Sales Tax Revenue Bonds		2016 Sales Tax Revenue Bonds	
	Interest	Principal	Interest	Principal
FY 2019-20	540,550	375,000	111,350	100,000
FY 2020-21	532,950	385,000	108,275	105,000
FY 2021-22	521,200	395,000	105,050	110,000
FY 2022-23	505,000	415,000	101,750	110,000
FY 2023-24	485,950	430,000	98,375	115,000

Equipment Lease Repayment Schedules FY 2019-24

	2018 Public Safety Vehicles		2016 Public Works Vehicles*	
	Interest	Principal	Interest	Principal
FY 2019-20	51,703	375,000	36,639	273,578
FY 2020-21	41,278	1,484,827	32,103	278,114
FY 2021-22	-	-	27,491	282,726
FY 2022-23	-	-	22,803	287,414
FY 2023-24	-	-	18,037	292,180

* There are two separate Public Works Equipment leases. They are combined here.





OTHER INFORMATION



FEE SCHEDULE

Current Fee	Proposed Fee
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ALARM SERVICES

Alarm User Permit

Alarm User Permit	No Charge	No Change
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False Alarm Fees/Fines

Responding to up to two false alarms within a 12-month period	No Charge	No Change
Third false alarm within a 12-month period	\$50	No Change
Four or more false alarms within a 12-month period	\$100	No Change
Late fees	All fees and fines are due and payable within 30 days after notice. Thereafter, a penalty of 10% of the original fee or fine is assessed each 30 day period the fee or fine remains unpaid. After 90 days, the city's claim will be sent to collection for all amounts due, plus costs and attorney's fees	No Change

AMBULANCE SERVICES

Pursuant to UTAH CODE ANN. 26-8-4(18) and UTAH ADMINISTRATIVE RULES R426-1-8-2-4, the Utah Department of Health establishes and orders the maximum allowable base ambulance service rate for each fiscal year.

ANIMAL LICENSING AND PET SERVICE FEES

Pet License Fees

Sterilized	\$5	No Change
Unsterilized	\$25	No Change
Unsterilized Pet for Senior Citizen (age 60 and older) one time fee	\$20	No Change
Sterilized Pet for Senior (age 60 and older) one time fee	\$15	No Change
Replacement tag	\$3	No Change
Late fee (in addition to regular fee)	\$25	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Pet Permit Fees		
Commercial Operations up to 30 animals	\$75	No Change
Commercial Operations over 30 animals	\$150	No Change
Cattery or Kennel Permit	\$25 <i>In addition, all pets must be individually licensed</i>	No Change
Pet Shops selling only tropical or freshwater	\$50	No Change
Stables	\$40	No Change
Animal Exhibitions for a single event	\$25	No Change
Animal Exhibitions for multiple events	\$250	No Change
Guard Dog permit (pet site)	\$25	No Change
Fancier's permit	\$25	No Change
Hobby permit	\$25	No Change
Exotic animal permit	\$5	No Change
Dangerous animal permit	\$25	No Change
Additional Domestic Fowl or Livestock Permit	\$25 plus any fees charged to the applicant or to the city or the Salt Lake Valley Health Department	No Change
Late fee (in addition to regular fee)	\$25	No Change

Pet Service Fees

<i>Impound Fees (per animal):</i>		No Change
First impound	\$25	No Change
Second impound (within 24 months)	\$50	No Change
Third impound (within 24 months)	\$100	No Change
Subsequent Impounds (within 24 months)	\$200	No Change
Board fee (per day)	\$8	No Change
Adoption fee (includes microchip and adoption packet)	\$25	No Change
<i>Sterilization Deposits:</i>		No Change
Dog impoundment	\$50	No Change
Cat impoundment	\$25	No Change
Rabies Deposit	\$25	No Change
Turnover or disposal fee	\$25	No Change
Transportation fee (per animal)	\$25	No Change
Stray animal from another jurisdiction	\$10	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Livestock Service Fees		
Impound Fees (per animal):		
Large livestock	\$60	No Change
Small livestock	\$30	No Change
Board fees per day (per animal):		
Large livestock	\$10	No Change
Small livestock	\$8	No Change

BICYCLES (CH Code Sec. 11.32.020)

License Fee (per bicycle)	\$1	No Change
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BOARD OF ADJUSTMENT (See Community Development Fees)

BONDS

Bonds

Business Licensing Bonds	See "Business Licensing"	No Change
Land Use Improvement Bonds	See "Community Development Fees"	No Change
Performance Bonds	See "Public Works Fees"	No Change

BUILDING FEES (CH Code Title 15)

Building Fees

Building Permit Fee	100% of IBC Schedule	No Change
Plan Review Fee (Residential)	65% of base building permit	No Change
Plan Review Fee (Non-Residential)	65% of base building permit	No Change
Electrical, Mechanical and Plumbing Fees	Each is 5% of base building permit fee if applied for together with the building permit. If applied for separately, then fee is as per IBC fee schedule.	No Change

***NOTE: In cases where this fee schedule cannot practically be applied, the fees shall be determined by the building official.**



FEE SCHEDULE

Current Fee	Proposed Fee
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BUSINESS LICENSE FEES (CH Code Title 5)

Business License Fee Schedule

All business licensees in the city are subject to the following business license fee schedule. Each business licensee must pay the appropriate general administration fee plus any applicable disproportionate fees for special regulations/inspections and any applicable disproportionate fees based on disproportionate calls for service, all as specified below. This schedule is based on data and analysis provided by the "Analysis of Business License Fees" dated October 2006 prepared by Lewis, Young, Robertson & Burningham, Inc., which is incorporated herein by reference and which specifies, among other things, (a) the basic level of municipal services in the city; (b) what amounts are reasonably related to the costs of the municipal services provided by the city; (c) what constitutes disproportionate costs (whether due to special regulations/inspections, or due to disproportionate calls for service) and what amounts are reasonably necessary to recover such costs; and (d) what constitutes and enhanced level of municipal services in the city and what amounts are reasonably related to recover such costs.

General Administration Fees

All Business licensees are subject to the following general administration fees, which are levied and imposed to cover the city's administrative costs associated with its business licensing activities.

<i>Type of License</i>	<i>Base Fee</i>	<i>Base Fee</i>
New Business Fee - Commercial	\$170	No Change
Renewal Fee - Commercial	\$120	No Change
New & Renewal Fee - Home Occupation	\$100	No Change
New & Renewal Fee - Home Occupation Fee (Grossing less than \$1,500 per year)	\$50	No Change
Temporary License Fee	\$80	No Change
Special Event License Fee	\$100	No Change
Short-Term Rentals	\$350 (19.89.180)	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Bond Schedule		
<i>Type of Bond</i>		
Auctioneers License	\$5,000	No Change
Auction House License	\$10,000	No Change
Employment Office	\$1,000	No Change
Fireworks (Temporary Stant)	\$350	No Change
House Movers	\$1,000	No Change
Private Detectives	\$1,000	No Change

COMMUNITY DEVELOPMENT FEES (CH Code chapter 3.16)

Application

Pre-application meeting	\$150 (applied to future application fee)	No Change
Site Plan for Permitted and Conditional Uses	<p>\$1,100 base fee plus the following:</p> <p>PUD - \$100 per dwelling unit</p> <p>Multi-family residential - \$25 per dwelling unit</p> <p>Commercial - \$35 per 1,000 square feet gross floor area</p> <p>Office - \$35 per 1,000 square feet gross floor area</p> <p>Base fee covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.</p>	No Change
Conditional Uses Not Requiring Site Plan Approval	\$350 base fee (covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.)	No Change
Sensitive Lands Overlay		As directed by 19.72.110.D
Architectural Review Committee - Design Review	\$550	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Major Subdivision (more than ten lots)	\$2,000 base fee plus \$100 per lot, which covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.	No Change
Minor Subdivision (ten or fewer lots)	\$1,000 base fee plus \$100 per lot, which covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.	No Change
Condominium plan, subject to UCA 57-8-101 et seq.	\$250 plus the subdivision fee.	No Change
Lot Line Adjustment - (<i>No public hearing require</i>	\$300	No Change
Vacating or Changing a Recorded Plat, Lot Consolidation	\$500 base fee plus \$100 per lot. Base fee covers two staff and engineering reviews. Applicant is responsible for actual review costs after the first two reviews.	No Change
Planned Development District	\$5,000 plus \$95 per acre or portion thereof	No Change
General Plan Land Use Map Amendment	\$1,000 plus \$95 per acre or portion thereof	No Change
General Plan Text Amendment	\$1,000	No Change
Zoning Map Amendment	\$1,000 plus \$95 per acre or portion thereof	No Change
Zoning Text Amendment	\$1,000	No Change
Home Occupation review fee	\$150 - Up to six clients daily \$300 - Up to 12 clients daily	No Change
Home Daycare - Preschool Application Fee	\$150 - Up to six students daily \$350 - up to 12 students daily	No Change
Administrative Determination Fee	\$350	No Change
Temporary Site Plan	\$200	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Zoning Review - Signs & Building Permits		
Wall Signs	\$150	No Change
OPEDS	\$150	No Change
Monument Signs	\$150	No Change
All Other Signs	\$150	No Change
Building permit review fee - Residential	\$75	No Change
Building Permit Review Fee - Commercial	\$150	No Change
Time Extension Application Fee	50% of base fee of previously approved	No Change
Zoning Verification Letter	\$150	No Change
Wall height extension - conditional use fee	\$250	No Change

Board of Adjustment

Appeals	\$600	No Change
Variance applications	\$900	No Change
Nonconforming building or use application	\$900	No Change

Noticing (in addition to application fee)

Conditional Use Permit	\$150	No Change
General Plan Amendment	\$250	No Change
Ordinance Amendment	\$150	No Change
Zone Change	\$250	No Change

Planning Retention

Item is withdrawn prior to Planning Commission meeting	80%	No Change
Item is withdrawn prior to distribution of	50%	No Change
Item is withdrawn within ten (10) days of application	10%	No Change

Land Use Improvement Bonds

(Cash, Letter of Credit or Escrow Only)

Standard Bond Agreement	No Charge	No Change
Negotiated Bond Agreement (nonstandard)	Actual cost of city attorney fees	No Change
Bond administration fee	\$100	No Change
Bond release inspection fee	\$100	No Change
Bond release re-inspection fee	\$100	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Streets		
Street vacation	\$300	No Change
Street dedication	Preliminary - \$500 Final - 6% of the improvement costs	No Change

CONDITIONAL USE FEES (See Community Development Fees)

ELECTION FEES

Declaration of Candidacy	\$25	No Change
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DEMOLITION PERMIT

Demolition Permit	\$47.47	No Change
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EXCAVATION PERMIT (See Public Works Fees)

FIRE DEPARTMENT (As per Unified Fire Authority fee schedule)

GENERAL PLAN AMENDMENT (See Community Development Fees)

GRADING PERMIT

Grading Permit	100% of IBC Schedue	No Change
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HAZARDOUS MATERIALS (See CH Code Sec 9.65.040)

INTEREST ON DELINQUENT PAYMENTS DUE TO CITY

Interest on Delinquent Payments	18% per annum	No Change
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ORDINANCE ENFORCEMENT VIOLATIONS (ZONING/ANIMAL CONTROL)

Civil Fines for Violation of Zoning Regulations

<i>Residential Zones</i>		No Change
Conditional use without a permit, other violations	\$25 per day (after warning period)	No Change
Non-permitted use, violation of permit or approval	\$50 per day (after warning period)	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
<i>Mixed Zones</i>		
Conditional use without a permit, other violations	\$50 per day (after warning period)	No Change
Non-permitted use, violation of permit or approval	\$50 per day (after warning period)	No Change
<i>Commercial and Other Zones</i>		
Conditional use without a permit, other violations	\$100 per day (after warning period)	No Change
Non-permitted use, violation of permit or approval	\$200 per day (after warning period)	No Change

PARK RESERVATIONS (Per Cottonwood Heights Parks and Recreation Service Area)

PARKING PERMITS (CH Code Sec 11.22.090)

Regular Fee For Two Permits	\$5	No Change
Guest Permit	\$5	No Change
Replacement Permit	\$5	No Change

POLICE DEPARTMENT

Fingerprinting	\$10 per card for Cottonwood Heights residents and business	No Change
Police Incident Reports	\$10 each (no charge for victims)	No Change
DI-9(traffic accident)	\$10 for all persons involved	No Change
Photographs	\$25 per disc - up to 50 photos	No Change
Recordings (audio and video)	25 per DVD	No Change
Body Cam	\$25 per DVD and \$25 per hour redaction billable in quarter hour increments	No Change
Right to Access	\$10 (Cottonwood Heights residents only)	No Change
Letter of Good Conduct	No charge	No Change



FEE SCHEDULE

Current Fee	Proposed Fee
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PUBLIC WORKS FEES

Fee Schedule for Excavation

All Permittees - Paving Cuts Asphalt	\$.50 per square foot (\$250 minimum charge)	No Change
All Permittees - Paving Cuts Concrete	\$1.00 per square foot (\$150 minimum charge)	No Change
All Permittees - Paving Cuts Soil	\$.025 per square foot (\$125 minimum charge)	No Change
Road Closure	\$50 per day per lane	No Change
Weekend Inspection Fee	\$200 minimum for first 2 hrs/\$50 per hr thereafter	No Change
Failure to notify inspector 24 hours prior to commencement of work	\$200 per incident and future permits will not be issued until fee is paid	No Change
Inspection Fee	\$100	No Change
Re-Inspection if needed	\$100	No Change
Right of Way Improvement for Resident (Resident applies for permit)	No Charges	No Change
Stop work order for no permit	200% of regular permit fees	No Change

Excavation Bond Amounts (Cash, letter of credit or excrow only)

0 - 100 square feet	\$1,000	No Change
101 - 300 square feet	\$2,000	No Change
301 - 450 square feet	\$3,000	No Change
451 - 600 square feet	\$4,000	No Change
601 square feet or more	As determined by the public works department	No Change

Fee Schedule for Penalties

Extension Fee	\$50	No Change
Stop Work Order For No Permit	200% of Regular Permit Fee	No Change
Other Stop Work Orders	\$100	No Change
Weekend Inspection Fee (48 hour notice require	\$100 minimum for two hours and \$50 per hour	No Change
Failure to Notify Inspector 48 Hours Prior to Commencing Work	\$200 per incident and no additional permits until the penalty is paid	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Failure to Comply or Complete	\$200 per day plus city-directed expenses for traffic control, securing the excavation, repairs, etc.	No Change
Performance bond (City Code Sec 3.20.060)	Cash, letter of credit or excrow agreement only	No Change
Inspection Fee (City code Sec 3.20.070)	\$100	No Change
Reinspection Fee (City code Sec 3.20.080)	\$100	No Change
Right of Way Improvement Permit (Curb, Gutter, Sidewalk)	No Charge	No Change
Right of Way Closure (No Excavation)	\$50 per day per lane - residential collector \$200 per day per lane - all others	No Change

RECORDS

General Fees

	Based on Staff Time and Cost of Materials	
Maps/GIS Digital Data		No Change
General Plan (Printed)	\$50	No Change
General Plan (CD)	\$5	No Change
Zoning Ordinance	\$15	No Change
Maps (36" x 42" with aerial imagery)	\$25	No Change
Maps (36" x 42" color)	\$20	No Change
Maps (36" x 42" black and white)	\$15	No Change
Maps (24" x 36" with aerial imagery)	\$18	No Change
Maps (24" x 36" color)	\$13	No Change
Maps (36" x 42" black and white)	\$10	No Change
Maps (11" x 17" with aerial imagery)	\$5	No Change
Maps (11" x 17" color)	\$3	No Change
Maps (11" x 17" black and white)	\$1	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
GRAMA Fee Schedule		
Reviewing a record	There is no charge to review a record to determine whether it is subject to disclosure unless the quantity of the requested	No Change
Inspecting a record	There is no charge for inspection of a record unless it must be produced from a proprietary and/or secured electronic database.	No Change
8.5" x 11" black and white page of copy or image	\$.25 per page	No Change
8.5" x 11" color copy or image	\$.40 per page	No Change
11" x 14" black and white page of copy or image	\$.25 per page	No Change
11" x 14" color copy or image	\$.40 per page	No Change
Faxing documents within U.S., including telephone charges	\$1.00 per page	No Change
If research or preparation of information is required (such as redaction) exceeding 15 minutes of time, an hourly charge is assessed to recoup the actual cost, not to exceed the salary of the lowest paid employee who, in the city's discretion, has the necessary skill, training and security clearance to perform the request. Staff time for photocopying, printing or duplicating, faxing and scanning is included in	Staff hourly rate	No Change
Per CD or DVD, plus staff time to run copy and or scan the records to electronic format.	\$10.00	No Change
Oversized copy and or graphics	Actual cost of reproduction plus staff time to produce	No Change
Mailing costs; Supplies	\$2.00 for staff mail preparation time, plus actual mailing costs based on standard U.S. postage rates. Other media/supplies will be billed at actual cost.	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
Archived records retrieval, for retrieval of record(s) from a Records Retention Center or other storage location removed from the place of business of the department or division which maintains the record(s).	\$25	No Change
Per each certification of a record.	\$2	No Change
Other services (e.g., fees for third party services)	Actual cost.	No Change

RETURNED CHECKS

Returned Checks	\$20 per check or such greater amount as may be available under UCA Sec. 7-	No Change
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SIGNS (See Community Development Fees)

SITE PLAN REVIEW (See Community Development Fees)

SPECIAL EVENT PERMIT (CH Code Sec. 14.56.050)

Special Event Permit	\$268	No Change
Police Services	\$43 per hour (5-hr)	No Change

STORM WATER FACILITIES IMPACT FEE

Residential (Single Family)

Rural Density (Lot 1/2 acre or larger)	\$1,489.88 per dwelling unit	No Change
Low Density (Lot 1/4 acre - under 1/2 acre)	\$1,053.19 per dwelling unit	No Change
Medium Density (Lot 1/8 acre - under 1/4 acre)	\$642.19 per dwelling unit	No Change

Residential (Multi Family)

High Density (24 units/acre)	\$642.19 per acre of impervious surface	No Change
Mixed Use (8 units/acre)	\$642.19 per acre of impervious surface	No Change

Commercial

Civic	\$642.19 per acre of impervious surface	No Change
Commercial	\$642.19 per acre of impervious surface	No Change
Neighborhood Commercial	\$642.19 per acre of impervious surface	No Change



FEE SCHEDULE

	Current Fee	Proposed Fee
O-R-D	\$642.19 per acre of impervious surface	No Change
Open Space	\$642.19 per acre of impervious surface	No Change
Open Space - Reserved	\$642.19 per acre of impervious surface	No Change
Religious	\$642.19 per acre of impervious surface	No Change
Street ROW	\$642.19 per acre of impervious surface	No Change
Utility	\$642.19 per acre of impervious surface	No Change

STORM WATER POLLUTION PREVENTION PLAN (SWPPP)

SWPPP	\$1,500	No Change
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SUBDIVISION (See Community Development Fees)

TRANSPORTATION FACILITIES IMPACT FEE

Residential (Single Family)	\$242.84 per dwelling unit	No Change
Residential (Multi Family)	\$158.36 per dwelling unit	No Change
Office	\$572.50 per 1,000 square feet (prorated)	No Change
Commercial	\$1,029.12 per 1,000 square feet (prorated)	No Change
Big Box Retail	\$723.22 per 1,000 square feet (prorated)	No Change
Institutional	\$334.94 per 1,000 square feet (prorated)	No Change

ZONING (See Community Development Fees)

POSITIONS BY DEPARTMENT AND CHANGES

Position Titles	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Mayor and Council 4111						
Mayor	1.00	1.00	1.00	1.00	1.00	-
City Council	4.00	4.00	4.00	4.00	4.00	-
Mayor and Council Total	5.00	5.00	5.00	5.00	5.00	-
City Manager 4131						
City Manager	1.00	1.00	1.00	1.00	1.00	-
City Recorder / Human Resources Mgr	1.00	1.00	1.00	-	-	(1.00)
Administrative Assistant	-	-	-	1.00	1.00	1.00
Public Information Manager	1.00	1.00	1.00	1.00	1.00	-
HR Generalist	-	-	1.00	-	-	(1.00)
City Manager Total	3.00	3.00	4.00	3.00	3.00	(1.00)
Finance 4141						
Finance Director and Budget Officer	1.00	1.00	-	-	-	-
Finance and Administrative Services Director	-	-	-	1.00	1.00	1.00
Treasurer & Financial Reporting Mgr	1.00	1.00	1.00	1.00	1.00	-
Accounting Manager	1.00	1.00	1.00	1.00	1.00	-
Information Systems Technician	2.00	2.00	-	-	-	-
Administrative Assistant	1.25	1.25	-	-	-	-
Finance Total	6.25	6.25	2.00	3.00	3.00	1.00
Records, Cultural, Human Resources 4144			Records, Cultural, Human Resources (Adjusted 2018/2019)			
Administrative Services (Through Original Budget 2018/2019)						
Deputy City Manager / Director of Admin Svs	1.00	1.00	-	-	-	-
Finance and Administrative Services Director	-	-	1.00	-	-	(1.00)
Records, Cultural, and HR Director	-	-	-	1.00	1.00	1.00
Information Systems Technician	-	-	2.00	-	-	(2.00)
Emergency Mgt Administrative Assistant	0.50	0.50	0.50	-	-	(0.50)
Human Resources Manager / Deputy Recorder	-	-	-	1.00	1.00	1.00
Benefits Coordinator	1.00	1.00	-	-	-	-
Events Manager	0.50	0.50	1.00	1.00	1.00	-
Arts Council Liaison	0.25	0.25	0.25	0.50	0.50	0.25
Office Assistant	0.50	0.50	-	-	-	-
Records, Cultural, Human Resources Total	3.75	3.75	4.75	3.50	3.50	(1.25)
Information Technology 4151						
Information Systems Technician	-	-	-	1.00	1.00	1.00
Information Systems Network Administrator	-	-	-	1.00	1.00	1.00
Information Technology Total	-	-	-	2.00	2.00	2.00
Total General Government	18.00	18.00	15.75	16.50	16.50	0.75
Community & Economic Development 4611						
Director of Community & Economic Development	1.00	1.00	1.00	1.00	1.00	-
Senior Planner	1.00	1.00	1.00	1.00	1.00	-
Planner	1.00	1.00	1.00	1.00	1.00	-
Planner Technician / Sustainability	-	-	-	-	1.00	1.00
GIS Specialist	1.00	1.00	1.00	1.00	1.00	-
Business Development Specialist	1.00	1.00	1.00	1.00	1.00	-
Office Assistant	0.50	0.50	1.75	1.75	1.75	-
Planning Intern	0.50	0.50	0.50	0.50	-	(0.50)
GIS Intern	0.50	0.50	0.50	0.50	-	(0.50)
Community & Economic Development Total	6.50	6.50	7.75	7.75	7.75	-

POSITIONS BY DEPARTMENT AND CHANGES

Position Titles	Actual 2016/2017	Actual 2017/2018	Original Budget 2018/2019	Adjusted Budget 2018/2019	Adopted Budget 2019/2020	Change Original 2018/2019 to Adopted 2019/2020
Public Works 4410						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
PW Engineer	-	-	-	-	1.00	1.00
PW Superintendent	-	1.00	1.00	1.00	1.00	-
PW Field Supervisor	-	1.00	1.00	1.00	1.00	-
PW Inspector	1.00	1.00	1.00	1.00	1.00	-
Crew Leader	-	1.00	1.00	1.00	1.00	-
PW Operations Specialist	2.00	7.00	8.00	8.00	8.00	-
PW Seasonal Laborer	0.65	2.00	1.00	1.00	1.00	-
Public Works Total	4.65	14.00	14.00	14.00	15.00	1.00
Police 4211						
Police Chief	1.00	1.00	1.00	1.00	1.00	-
Assistant Police Chief	1.00	1.00	1.00	1.00	1.00	-
Lieutenant	1.00	2.00	1.00	1.00	1.00	-
Sergeant	8.00	8.00	8.00	8.00	9.00	1.00
Police Officer / Detective	28.50	27.50	26.50	26.50	25.00	(1.50)
Administrative Assistant	1.00	-	-	-	-	-
Assistant Emergency Manager	-	-	-	-	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00	-
Support Specialist	2.00	4.00	4.00	4.00	3.00	(1.00)
Forensic Scientist	1.00	1.00	1.00	1.00	1.00	-
Victims Assistance Coordinator	1.00	-	1.00	1.00	1.00	-
Victims Advocate	0.48	1.00	-	-	-	-
Police Records Clerk	0.50	-	-	-	-	-
School Crossing Guards	4.48	4.48	4.48	4.48	4.48	-
Police Total	50.96	50.98	48.98	48.98	48.48	(0.50)
Ordinance Enforcement 4256						
Ordinance Enforcement Officer	2.00	2.00	2.00	2.00	2.00	-
Ordinance Enforcement Total	2.00	2.00	2.00	2.00	2.00	-
Public Safety Total	52.96	52.98	50.98	50.98	50.48	-
Total City Employees	82.11	91.48	88.48	89.23	89.73	1.25
Total General Government	18.00	18.00	15.75	16.50	16.50	0.75
Total Community & Economic Development	6.50	6.50	7.75	7.75	7.75	-
Total Public Works	4.65	14.00	14.00	14.00	15.00	1.00
Total Public Safety	52.96	52.98	50.98	50.98	50.48	(0.50)

Changes from Original 2018/2019 Budget to Adopted 2019/2020 Budget:

Added Administrative Assistant	Approved as part of the Department Reorganization in December 2018	1.00
Reduced Emergency Management Admin Assistant	Approved as part of the Department Reorganization in December 2018	(0.50)
Added Arts Council Liaison	Approved as part of the Department Reorganization in December 2018	0.25
Added City Engineer		1.00
Added Planning Technician / Sustainability		1.00
Reduced Planning Intern		(0.50)
Reduced GIS Intern		(0.50)
Reduced Part Time Officer / Detective		(0.50)
		1.25

LONG-TERM OUTLOOK

Cottonwood Heights has a range of unique opportunities and challenges that will impact future budgets. As a city close to full build out, Cottonwood Heights' budget will not experience large, future revenue streams based on growth. The City's long-term future is dependent upon redevelopment and managing resources in a way that will build a long-term sustainable future.

Redevelopment Opportunities – The City will look for ways to encourage redevelopment in the City in a way that will both increase the City's tax base and retain the local charm of the community. The City currently has three areas that hold opportunity for future growth.

- **Fort Union Boulevard.** Fort Union Boulevard is the main East-West corridor through the City. This road was developed decades ago. The high traffic counts on this thoroughfare have the potential to lead to new and varied economic development. The City is currently studying ways to redevelop this corridor in a manner that will benefit current and future residents.
- **Canyons Centre.** This area contains the City's only active Community Redevelopment Area (CDRA). The City is currently working with a developer on a project containing retail, commercial, and residential properties. This development will provide economic and housing opportunities to the City.
- **Gravel Pit.** The City's Largest future development area lies at the mouth of Big Cottonwood Canyon. The property has enormous economic potential for retail, hospitality, commercial office, and housing developments. This project is still several years from realization. However, the City is already working with the property owner to assist in the development in a way that can be a source of pride for the City.

Challenges – Current trends show growth in expenditures is outpacing growth in revenues. Care will need to be exercised to keep growth in expenditures in check. Since the majority of the City's general fund budget is related to personnel, the City must look for ways to keep personnel costs sustainable. The long-term challenge is to do this while maintaining a qualified, professional, and experienced workforce. Each year as the budget is assembled, City leaders will progressively look at the following options with the City's long-term goals in mind.

- **Look for opportunities for cost savings.** City operations will be assessed to find ways to reduce operational costs while at the same time not reducing levels of service. This is done each year as part of the budget process.
- **Potential new revenue sources.** Cottonwood Heights currently provides two services without a fee or tax. This fee or tax is charged by most municipalities.
 - **Telecommunications Tax.** A city is allowed to charge a 3.5% tax on all telecommunications bills. This tax is estimated to bring in approximately \$450,000 annually and is already assessed by every other City within Salt Lake County but has not been implemented in Cottonwood Heights.
 - **Storm Water Fee.** Most cities charge a fee ranging from \$5 to \$12 per month to residents for the maintenance of storm water systems. This could be a significant source of revenue in the future.
- **Personnel Costs.** Our Employees are our most valuable resource. The City has a very competitive pay plan that has allowed the City to provide professional and quality services to Cottonwood Heights residents. However, this pay, and benefits plan is going to be evaluated and updated with a salary study to be sure that it is sustainable going into future years.

- **Infrastructure.** Like all Utah cities, Cottonwood Heights is struggling with the ability to keep up with regular maintenance of infrastructure. The FY2020 budget includes a large infusion of funding to help address this issue. However, additional funding is still needed for infrastructure. The City recently completed a study which identified critical needs in road repair and maintenance. An additional study funded in the FY2020 budget will review the storm drain critical needs. Future city budgets will need to address these issues through a combination of additional revenue and careful management of city budget funds.

Formal five-year plan – The City is in process of developing a formal five-year plan to help with understanding the longer-term impacts of known budgetary elements. This will also help as the city reviews opportunities with open space and trails acquisition and development, expenses that are more one time in nature. Complete reviews of all revenues and expenses and realistic projections of year over year growth in each will be critical as the city ponders impacts and timing of various decisions related to expense and revenue as it relates to services provided.



GLOSSARY

Accrual Basis – A method of accounting recognizing transactions when they occur without regard toward cash flow timing.

Ad Valorem Tax – A property Tax computed as a percentage of the value of taxable property. See “Assessed Value.”

Appropriation – A legal authorization made by the City Council to incur obligations and make expenditures for specific purposes and shall be limited to a single fiscal year.

Assessed Value – The value set on real and personal property in order to establish a basis for levying taxes.

Balance Budget – A budget is considered balanced when the fund’s total resources of beginning fund balance or working capital, revenues and other financing

Budget Document – The estimates of expenditures and budget resources as set forth on the estimated sheets and the financial summary.

Budget Executive Summary – A general discussion of the proposed budget as presented in writing by the City Manager to the legislative body.

Capital Projects – A long term major improvement or acquisition of equipment or property for public use.

Caselle – Software used for Payroll, Timekeeping, Accounts Payable, Accounts Receivable, Business License, Building Permits Issuance, Cash Receipting, and General Ledger.

Central Wasatch Commission (CWC) – An interlocal governmental entity with jurisdictions in the Town of Alta, Cottonwood Heights, Millcreek City, Park City, Salt Lake City, Salt Lake County, Sandy City, Summit County, and the Utah Department of Transportation. The area of focus is between I-80 and the Salt Lake County Line south of Little Cottonwood Canyon. Its mission is to implement Mountain Accord. Building on the work of Mountain Accord, the Commission seeks to engage the public, build consensus, and coordinate the actions in the Central Wasatch Mountains.

Community Development and Renewal Area (CDRA) – This describes a Fund and an Elected Board which governs the City’s redevelopment areas.

Community Development Area (CDA) – An area defined by an elected board which then allows tax revenue generated in those areas to be used to incentivize economic development.

Debt Service – Payment of general long-term debt principal and interest.

Debt Service Fund – A fund established to finance and account for the payment of interest and principal on all general obligation debt, sales tax Revenue debt, and leases for the acquisition of police and public works vehicles.

Departments – A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Expenditure – This term refers to the outflow of funds paid or to be paid for an asset or goods and services obtained regardless of when the expense is actually paid.

Fiscal Year – A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. (July 1 through June 30 for all Utah municipalities.)

Forfeiture – The automatic loss of cash or other property as a punishment for not complying with provisions and as compensation for the resulting damages or losses.

FTE – Full time equivalent position is equal to a position working 40 hours per week or 2080 hours per year.

Fund – A sum of money or other resources set aside for a specific purpose. A division in a budget segregating independent fiscal and accounting requirements.

Fund Balance – The excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

General Fund – A fund used to account for financial operations of the City which are not accounted for in any other fund. The primary source of revenue are property taxes, franchise fees, state and local shared revenues, licenses and permits, and charges for services provided to other funds. Primary expenditures in the General Fund are made for police and fire protection, public works, community and economic development, and general government.

Goal – A statement of broad direction, purpose or intent; the purpose toward which an endeavor is directed.

Government Finance Officers Association (GFOA) – An organization which represents public finance officials throughout the United States and Canada.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Interfund Transfers – Amounts moved from one fund to finance activities in another fund.

Levy – The amount of ad valorem tax certified by a local government for the support of governmental activities.

Modified Accrual Basis – A form of accrual accounting in which expenditures are recognized when the goods or services are received and revenues, such as taxes are recognized when measurable and available to pay expenditures in the current accounting period.

Mountain Accord Agreement – Seeks to benefit current and future generations by establishing an integrated, comprehensive, and landscape-scale framework for the future of the Central Wasatch Mountains. The Accord agreement, signed in August 2015, is the consensus position of the Executive Board members and over 150 signatories.

Objective – A statement of specific direction, purpose or intent based on the needs of the community and the goals established for a given program.

Operating Budget – The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personal services, supplies, utilities, materials, and capital outlay.

Ordinance – A formal legislative enactment by the governing board of a municipality.

Resolution – A formal order of a governing body, lower legal status than an ordinance.

Revenues – Funds that the government receives as income such as tax payments, fees for specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Risk Management – An organized attempt to protect a government's assets against accidental loss in the most economical manner.

Sales Tax Revenue Bonds – Bonds issued pledging future sales tax revenues to cover debt payments in addition to operating costs.

Tax Rate – The amount of property tax paid by property owners based on the assessed taxable value of their property.

Transfers – Amounts distributed from one fund to finance activities in another fund.

Utah Department of Transportation (UDOT) – The State Department of Transportation. They issue grants to fund arterial transportation projects through the city. They maintain State roads within the city.

Utah Retirement System (URS) – The public employees retirement system. URS provides retirement and insurance benefits exclusively for Utah public employees.

Wasatch Front Regional Council (WFRC) – An Association of Governments (AOG) comprised of elected officials from Box Elder, Davis, Morgan, Salt Lake, Tooele, and Weber counties. They develop the Regional Transportation Plan to identify transportation projects needed over the next 20-30 years. This is then incorporated into the Unified Transportation Plan. The Transportation Improvement Program provides carefully reviewed prioritization of and plan for funding regional roadway, transit, bicycle, and pedestrian improvement projects over the next six years.