COTTONWOOD HEIGHTS

FISCAL YEAR 2021-2022

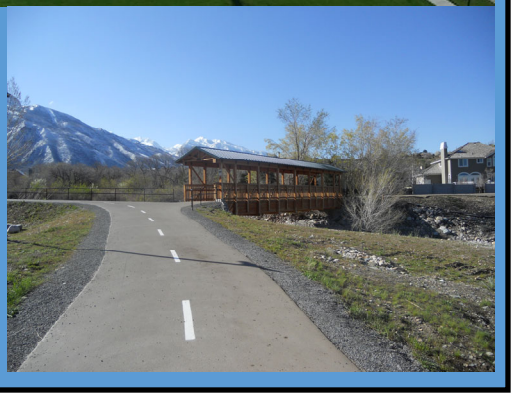
MICHAEL J. PETERSON, MAYOR

J. SCOTT BRACKEN, COUNCIL MEMBER

TALI C. BRUCE, COUNCIL MEMBER

CHRISTINE W. MIKELL, COUNCIL MEMBER

DOUGLAS PETERSEN, COUNCIL MEMBER



City of Cottonwood Heights Utah

2277 E Bengal Boulevard
Cottonwood Heights, Utah 84121

Annual Operating & Capital Budget Report

Fiscal Year 2021-22

Cottonwood Heights
City between the canyons

Prepared by:

S. Scott Jurges,
Cottonwood Heights
Finance and Administrative
Services Department Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Cottonwood Heights
Utah

For the Fiscal Year Beginning

July 01, 2020

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 2021-22 OPERATING AND CAPITAL BUDGET

Fund Summary 34
Interfund Transfers 35
General Fund Revenues 36
General Fund Expenditures 38
Capital Projects Fund 40
Storm Water Fund 42
Debt Service Fund 43
Community Development and Renewal Fund 44

DEPARTMENTS DESCRIPTIONS

Mayor and City Council 46
Legislative Committees and Special Bodies 49
City Manager 52
Records, Cultural, Human Resources 57
Finance and Information Technology 63
Police 69
Ordinance Enforcement 78
Community and Economic Development 81
Public Works 86
Other City Services 92

TABLE OF CONTENTS (page 2)

CAPITAL PROJECT SCHEDULE

Plans and Project Lists 97

CITY DEBT

Legal Debt Margin 104
Debt Security and Funding 105
Debt Service Schedules 105

OTHER INFORMATION

Fee Schedule 108
Staffing Document 126
Long-Range Financial Plan 128
Glossary 133

BUDGET EXECUTIVE SUMMARY

(City Manager's Message)
2021-2022

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 2022 (FY 2022), Budget that covers the operation and capital projects from July 1, 2021 to June 30, 2022. As you are aware, this budget is the culmination of many hours of work performed by both staff and elected officials 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 37% of the budget.

Sales tax revenue continues to grow, and it should be noted that the 2021 revenue was 17.49% higher than 2020. Conversely, energy sales and use tax has flattened 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 FY2022. 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.

The following summarizes personnel budgeted changes:

- *Annualization of the Market Adjustment that was implemented in January of 2021*- $304,123 which is the 6 month portion that was not included in the prior year budget;
- *Average Merit Increase Percentage*-The average merit increase for all employees eligible for this adjustment is approximately 3.67%. The percentage drops to 2.51% if you include all employees in the city. The overall cost for merit adjustments is $213,254.
- *Cost of Living Increase*-The cost of living adjustment of 1.4% which matches the CPI-U for the calendar year of 2020 for a total impact of $115,821;
- *Other personnel adjustments*-Other adjustments including health care, life insurance, long term disability, short term disability, and employee turnover savings resulted in a savings of $38,589.

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 sixth 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 Townships and 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 $4,100,079, which is a 3% increase over the previous year.

In the past, the City has also contracted its engineering, building inspection, and plan review services. 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 which includes sales tax revenue bonds for land and buildings, police and 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 (Capital Projects Fund and Storm Water Fund)

Capital Projects Fund

Cottonwood Heights has extensive right-of-way infrastructure. Funding maintenance and replacement for this infrastructure is a difficult task. Annual receipts from gas tax funds total just under $1.3 Million. Cottonwood Heights City Council allocated $2.2 Million (including an ongoing transportation revenue of $600,000 from a State of Utah voter approved Sales Tax to help fund roads and trails projects and a $400,000 annual revenue from the Utah Department of Transportation (UDOT) for road projects towards roads, and sidewalks infrastructure) in the FY2022 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.

Storm Water Fund

Cottonwood Heights has extensive storm drain infrastructure. Cottonwood Heights City Council has implemented a new storm water utility fee that will generate $1.4 Million annually to help cover the cost of storm water costs. Cottonwood Heights City Council allocated and additional $193,570 from the General Fund towards storm drain infrastructure for a total of $1.6 Million in the FY2022 budget.

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 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 construction that is still ongoing. The site consists

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.

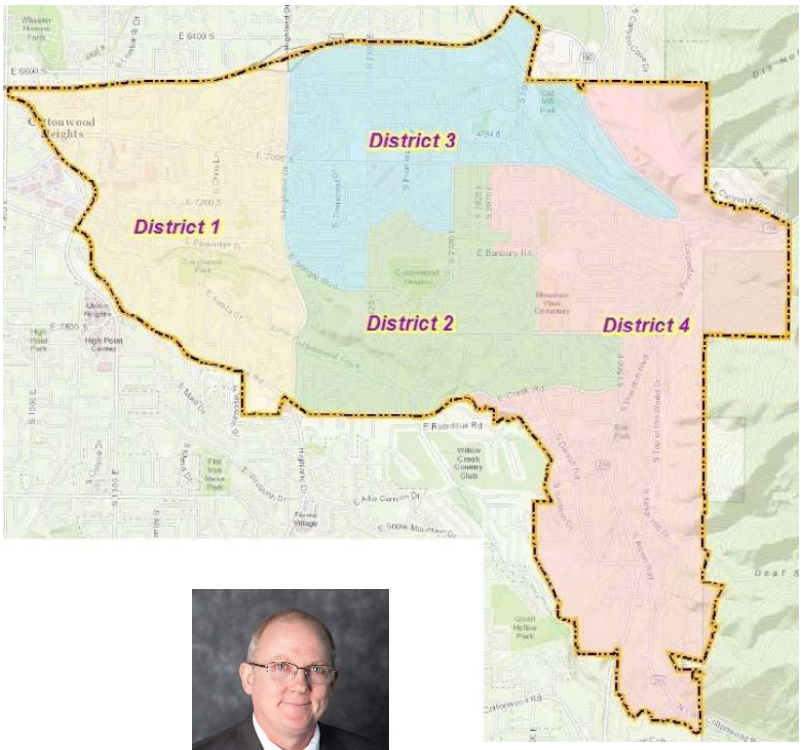
Sincerely,

Tim Tingey
Cottonwood Heights City Manager

COTTONWOOD HEIGHTS, UTAH CITY COUNCIL: FISCAL YEAR 2021-22

Mayor
Michael J. Peterson

Council Member
District 3
Tali C. Bruce



Council Member
District 1
Douglas Petersen

Council Member
District 4
Christine W. Mikell

Council Member
District 2
J. Scott Bracken

Organization Chart

COTTONWOOD HEIGHTS CITIZENS

MAYOR AND COUNCIL

MICHAEL J. PETERSON., MAYOR

DOUGLAS PETERSEN, DISTRICT 1

J. SCOTT BRACKEN, DISTRICT 2
Mayor Pro Tem

TALI BRUCE, DISTRICT 3

CHRISTINE W. MIKELL, DISTRICT 4

CITY MANAGER

Tim Tingey-Manager

-Executive Asst -1.00
-Communications Manager-1.00

CONTRACTED SERVICES

-COURTS CONTRACT – General Govt.
-CITY ATTORNEY – General Govt.
-UNIFIED FIRE AUTHORITY – Public Safety

GENERAL GOVERNMENT DEPARTMENT

FINANCE & ADMINISTRATIVE SERVICES

Scott Jurges, Director

-City Treasurer & Financial Reporting Manager-1.00
-Accounting Manager-1.00
-Network Administrator-1.00
-I.T. Technician I-1.00

CONTRACTED SERVICES

-FINANCIAL ADVISORY SERVICES
-INDEPENDENT AUDITOR

RECORDS, CULTURE & HUMAN RESOURCES

Paula Melgar, Director
(City Recorder)

-HR Manager, D. Recorder-1.00
-Culture Manager-1.00
-Room Monitors (3) -
-Culture Coordinator-0.50

CONTRACTED SERVICES

-MEETING MINUTE SERVICES
-UTAH LOCAL GOVERNMENT TRUST

ORGANIZATIONS

-ARTS COUNCIL
-BUTLERVILLE DAYS
-HISTORIC COMMITEE
-YOUTH CITY COUNCIL

HIGHWAYS & PUBLIC IMPROVEMENTS DEPARTMENT

PUBLIC WORKS

Matthew Shipp, Director

-PW Civil Engineer-1.00
-PW Deputy Director-1.00
-PW Field Supervisor-1.00
-Storm Water Manager-1.00
-Crew Leader-1.00
-Operations Specialist-10.00

CONTRACTED SERVICES

-PARK MAINTENANCE & SIDEWALK SNOW REMOVAL
-FIRE HYDRANTS

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT

COMMUNITY & ECONOMIC DEVLOPMENT

Michael Johnson, Director

-Senior Planner-1.00
-Associate Planner-1.00
-Assistant Planner-1.00
-Bus Development-1.00
-Permit Technician-0.75
-Administrative Assistant-1.00
-GIS Specialist-1.00

CONTRACTED SERVICES

-BUILDING INSPECTION AND PLANS REVIEW SERVICES

PLANNING BOARDS

-PLANNING COMMISSION
-BOARD OF ADJUSTMENT
-ARCHITECTURE REVIEW COMMISSION

ORGANIZATIONS

-BUSINESS ASSOCIATION

PUBLIC SAFETY DEPARTMENT

POLICE

Robby Russo, Chief of Police

-Assistant Chief of Police-1.00
-Police Lt.-1.00
-Police Sergeant-9.00
-Police Officer-25.00
-Victim Assistance Coord-1.00
-Forensic -2.00
-Records Supervisor-1.00
-Support Specialist-3.00
-School Crossing Guards-4.88
-Ordinance Enforcement Off-2.00

CONTRACTED SERVICES

-ANIMAL SHELTER SERVICES

ORGANIZATIONS

-EMERGENCY MANAGEMENT
(MGR: Assistant Chief)

Cottonwood Heights

City between the canyons

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 33,617. 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 just over 2.7 million square feet of 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, SoFi, and Rize Point.

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.

Cottonwood
Heights

Cottonwood Heights

City between the canyons

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, 2021, 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 2021

The current city mission statement developed in January 2019 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 is incorporated into daily efforts of the administration and will also be included in applicable documents prepared by the city.

The Mayor, City Council, and the City Manager of Cottonwood Heights met on February 10, 2021 and established priorities and directives for the upcoming year. There are many goals and objectives that our organization will pursue outlined below:

Strategic Initiative Priorities

Revenue Options

- Storm Water Fee Implementation
- Grants – (Notes: Pursue TRCC, ZAP, Wasatch Front Regional Council grants, Safe walking routes and Corridor Preservation funding opportunities);
- State legislature Road Funding;
- Community Development and Renewal Agency Funding;
- Bonding.

Funding Options

- Road Improvement Funding;
- Staff Compensation;
- VECC Fee Increase;
- Unified Fire Authority Fee Increase;
- Continue to identify and secure funding for property acquisition and capital expenditures for the Bonneville Shoreline Trail (BST);
- Storm Water Investment;
- 1700 East Sidewalk Project from Fort Union Blvd. to 7200 South;
- Bike Lanes Barriers on Bengal Blvd. for safe biking;
- EV Charging Infrastructure Investment;

- Renewable Energy Act Contribution
- Forbush Cemetery Annual Contribution;
- East side Road Issues;
- Police Overtime for Snow Related Traffic;
- Ferguson Canyon overflow Parking, park and off leash Area Solar Panels at City Hall.

Other Items for further evaluation

- Public Works Building;
- Doverhill Property;
- Trails along Murray Power Lines (near Wasatch Blvd.)
- Danish Road Reconstruction;
- 7200 South Target/Hillside Trail – TRCC Funding Request.

Legislative Options

- Prepare Chapter 19 Code Revisions (19.51 Planned Development District Zoning);
- Prepare Chapter 14 Code Revisions (Highways, Sidewalks and Public Places);
- Prepare Chapter 19 Code Revisions (19.72 Sensitive Lands);
- Prepare Chapter 5 Code Revisions (Business Licensing);
- Prepare Chapter 2 Code Revisions (Governance and Administration);
- Prepare Chapter 9 Code Revisions (9.05 Nuisances and Abatement);
- Prepare Chapter 9 Code Revisions (9.62 Idling Vehicles) (Private Property - State Statue);

Other Considerations

- General Ordinance Recommendations—include Sustainability perspective.

Initiatives/Research

Priorities

- Finalize Community Reinvestment Areas (CRA);
- Finalize and consider for adoption the Parks Trails and Open Space Master Plan (inventory, priorities, implementation) – This includes a trail component;
- Sustainability Master Plan;
- Safe Biking Routes
- Tri-City Sustainability Plan;
- Speed Bumps in Neighborhoods;
- Police Advisory Committee;
- Ranked Choice Voting;
- Fiberoptic Options;
- Regular Meetings with Diversity Organizations;
- Increase Diversity and de-escalation Training;
- Fort Union pedestrian and bike improvements (Allow this to occur through private development).

Future/Research

- Consider promotional events with the School District (ride your bike to school month) to encourage students to bike to school (Notes: Bring these issues up with board members);
- Review and provide a budget cost allocation comparison document and have the Budget committee provide guidance and input prior to review by the full City Council;
- Review tax implications and options available to assist elderly, disabled and other needs of residents that may have challenges in covering monthly living costs. Community Development Block Grant options will be reviewed to assist the elderly or disabled;
- Provide evaluation of the Paid Time Off (PTO) formulas and implications for the budget;
- Provide insight on overtime spent during 2020 in preparation of upcoming budget proposals;
- Seek donations for parks and trail amenities including benches, playgrounds, fences and possibly involve the community in installation processes;
- Fourth Fire Fighter (Notes: Continue to evaluate in the budget process).

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	1.1% $90,313	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 $546,300 (from the Salt Lake County Assessor) would generate approximately $523 in property taxes for the City.
Sales Tax	25.2% $1,450,000	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. In 2021 it was reduced by $1 Million in anticipation of negative impacts of COVID-19. For 2022 an increase of $1.450 Million occurred including an $450,000.
Class C Roads Funds	2.5% $30,000	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	($937,036)	Several Grants from 2021 do not repeat in 2022 including the CARES grant and have been removed from our revenue projection.

Other Revenues	-$13,901	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	$588,030	Increases for COLA $115,383, Merit $211,225 and Annualized Market $304,123, other miscellaneous changes $-42,701
Health, Dental, Life, Short Term Disability (STD), Long Term Disability (LTD) Insurance	0.50% - Health 0.00% - Dental ($15,609)	Through negotiations with our insurance carrier, the City was able to secure a small increase of 0.5% over the previous year's rate for health insurance and no change for dental insurance. In addition, there were small reductions in STD and LTD and life insurance. The estimated savings is $15,609.
City Attorney	$33,080	We added $30,000 to cover litigation costs and $3,080 for inflationary increases.
Information Technology	$10,500	Additional funds were included in the budget to fund software licensing.
Municipal Elections	$45,000	The City holds elections every two years for City Council and Mayor (on 4 year terms).
Unified Fire Authority	3% $117,727	Overall cost increase for Unified Fire Authority for other inflationary based increases in their cost structure.
Emergency Management	$3,000	Command Post maintenance.
Police	$156,500	Versaterm / VECC dispatch fees increase of $73,000. Overtime for Snow Days Traffic control $32,000. Software $23,000. Training $7,500. Taser Update $21,000

Community & Economic Development	$32,000	$30,000 for the Community Renewable Energy Act participation fee. $3,000 to fund the Parks Trails and Open Space Committee. A reduction of $6,000 for software moved to the IT budget.
Public Works	$167,384	Storm Water FTE $65,000. Vehicle $48,000. Trip Hazzard Maint $11,676. Traffic Light Signal Head Updates $12,708. Public Works Building options $25,000.
Events and Contributions including: Bultlerville Days Forbush Cemetery Historic Committee Grant	$66,000 – BVD $2,500 – Cemetery $6,700 – Historic Committee	Butlerville Days was cancelled due to COVID-19 in 2021 and added back for 2022. There was $2,500 added for a contribution to Forbush Cemetery. There was a net $6,700 increase offset by a Grant for the Historic Committee.

Cottonwood Heights

City between the canyons

GENERAL OVERVIEW

GENERAL FINANCIAL OVERVIEW

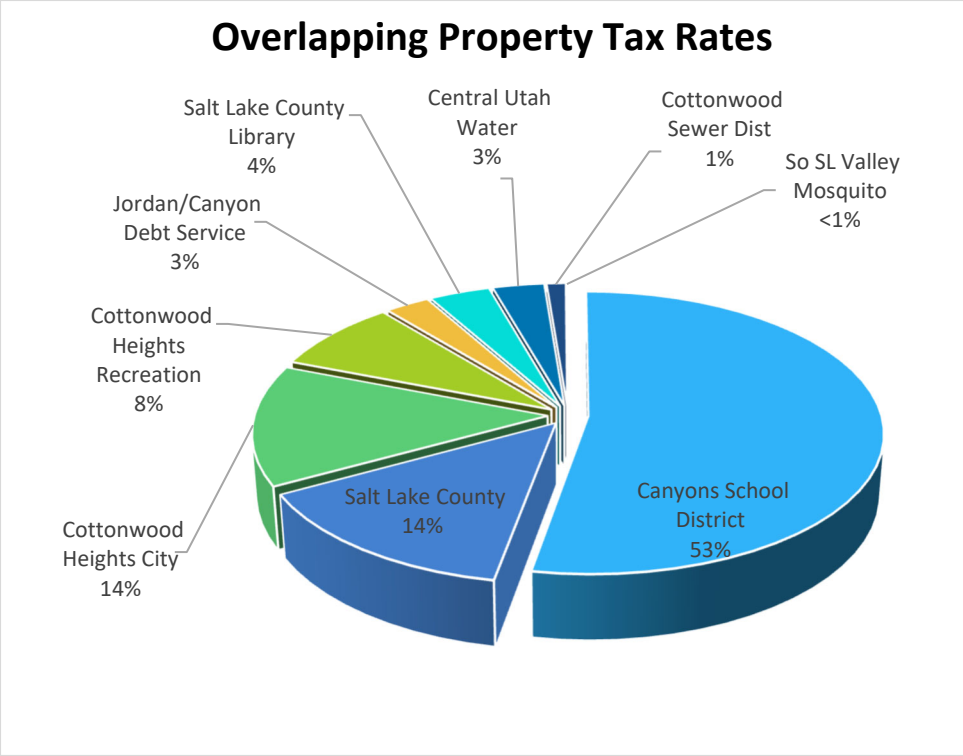
Funding for government services comes from a variety of sources. This narrative is offered to provide a more detailed analysis of how Cottonwood Heights receives the revenues it uses to provide services to its citizens. The intent of this section is to present the City's financial structure in a straightforward 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 37% 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.



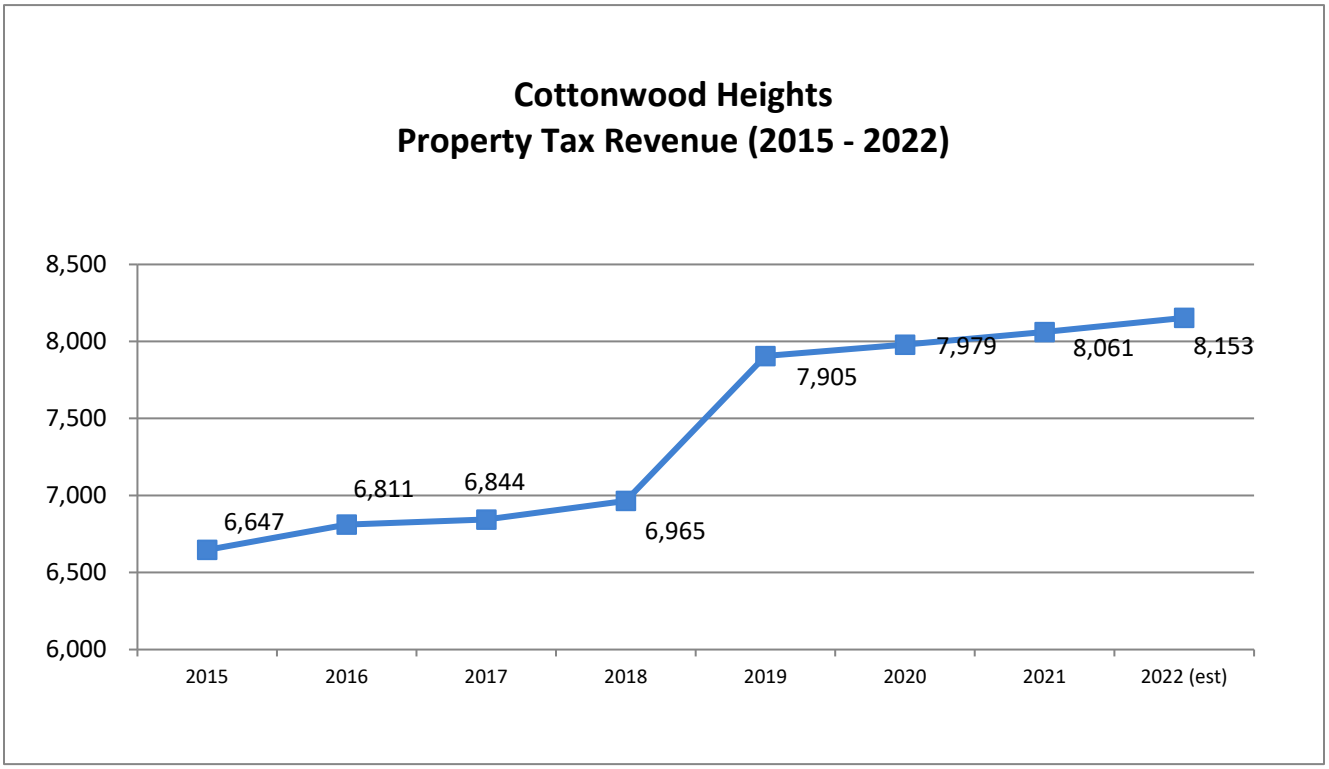
By state law, primary residences are taxed at 55% of their value as assessed by Salt Lake County. All other real and business personal property is taxed at 100% of assessed value. Cottonwood Heights' property tax rate for the 2022 fiscal year (Tax Year 2021) is .1740%. So, a primary residence in Cottonwood Heights with an assessed value of $546,300 would pay $522.81 in property taxes to Cottonwood Heights.

In order to understand property tax in Utah, it is necessary to evaluate 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.

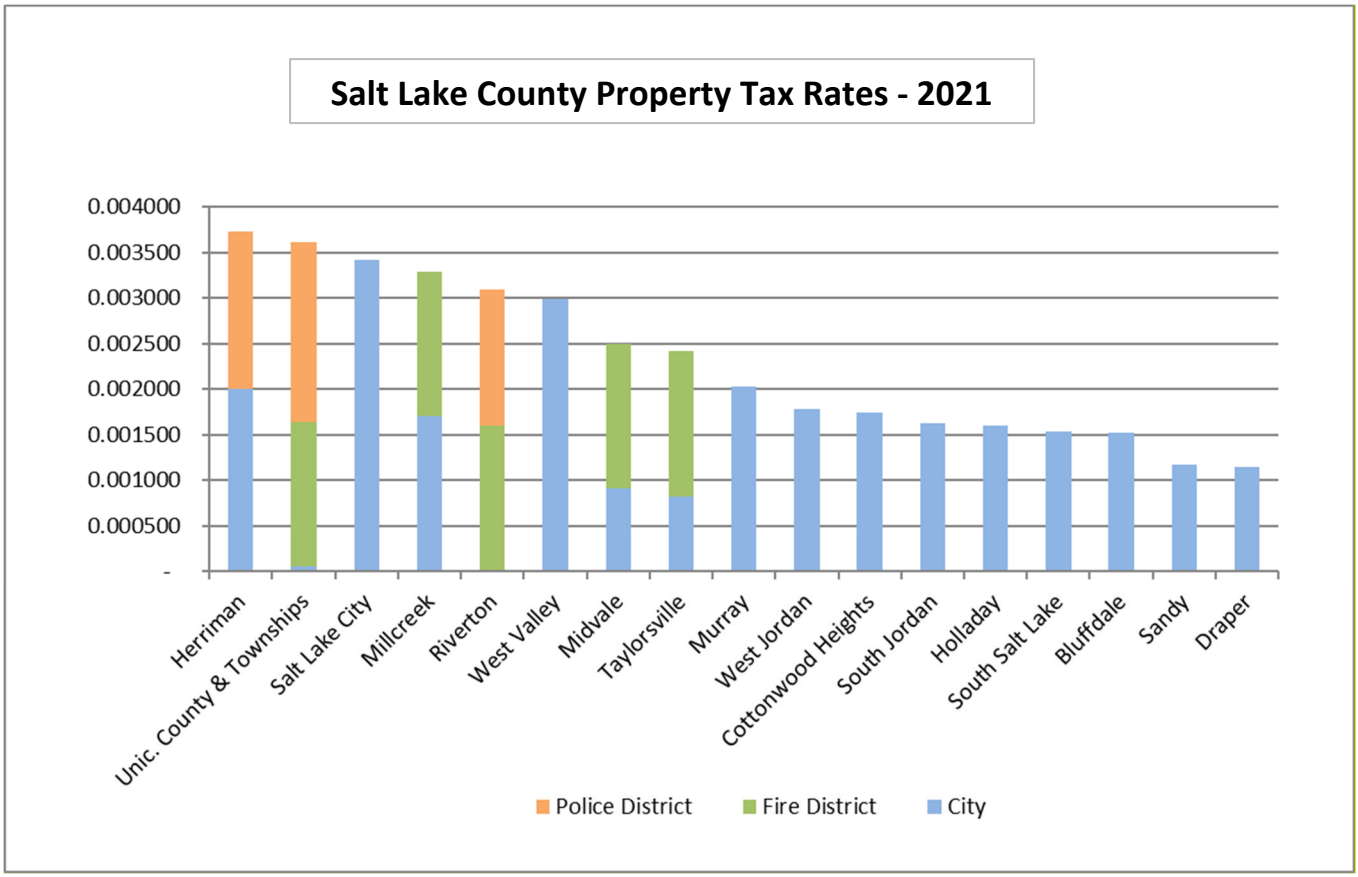
Salt Lake County is responsible for administering property taxes within the County. Every June, the County submits a "certified tax rate" to all taxing entities within its boundary. This is the rate that would provide the entity with the same amount of revenue as the previous year plus an additional 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.

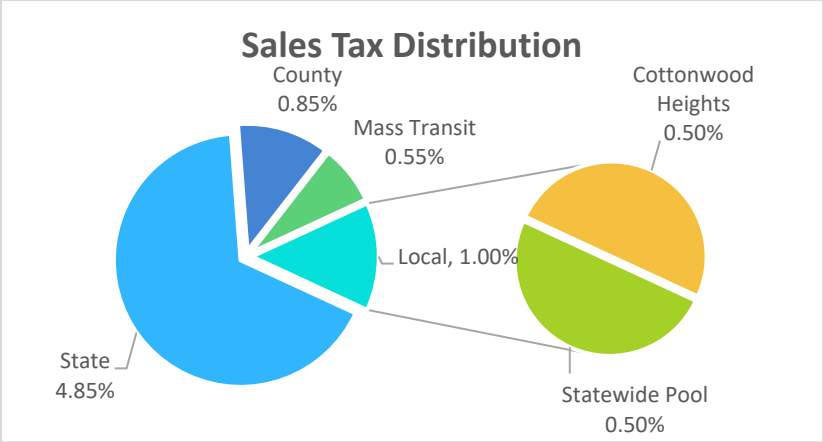
Property tax revenue tends to rise steadily, although at a generally low growth rate. The increase in the 2019 budget is related to a tax increase implemented by Cottonwood Heights in the prior budget year. The average increase from 2014 to 2021 outside of the 2019 tax increase is 1.04%. For the upcoming fiscal year, the City is budgeting $8,153,450 in property taxes. This is an increase of 1.14% 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 2021 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 0.002308 and the median rate is 0.002026. Cottonwood Heights' rate for the 2021-2022 fiscal year is 0.001740.

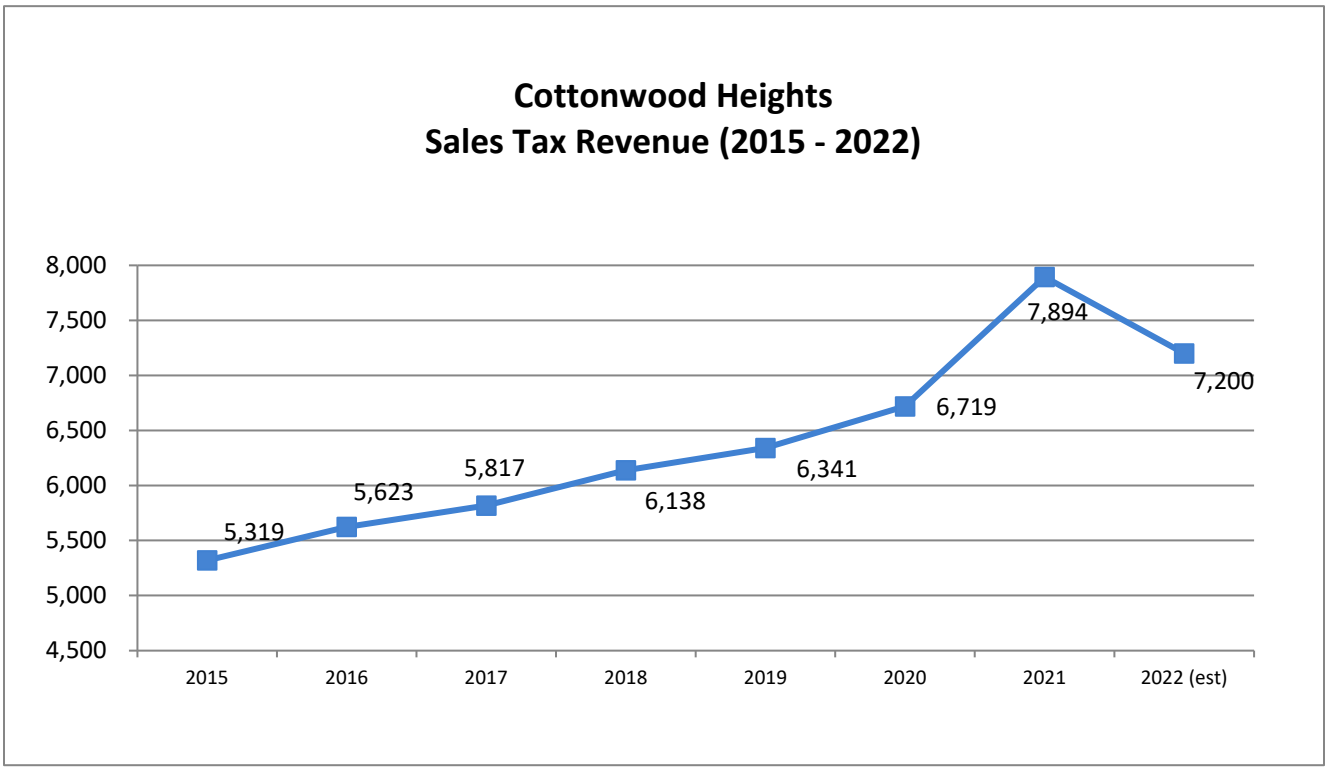


Sales Tax. Sales Tax is the second largest source of revenue for the City, representing 33% of total governmental revenue. Retail sales in Cottonwood Heights are assessed a tax at a rate of 7.25%. 1% of the 7.25% is assessed by the City. However, following state law, 50% of this revenue comes directly 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 2021 year, the City received $1.10 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 $7,894,215 in sales tax revenue during FY 2021. The average percentage growth in sales tax revenue from 2015–2021 is 6.24%. Fiscal year 2021 collections were 17.49% higher than FY 2020. This was so high that we have set our FY 2021 budget at $7,200,000 which is a reduction of 8.8% from the prior year's actual revenues. This initial projection has proved to be overly cautious as we have been trending above the prior year for each month reported to this point in the year (December 2021). It is anticipated that we will adjust our sales tax budget at some point in the fiscal year to reflect closer to the actual trend, which will likely be around $8,000,000.

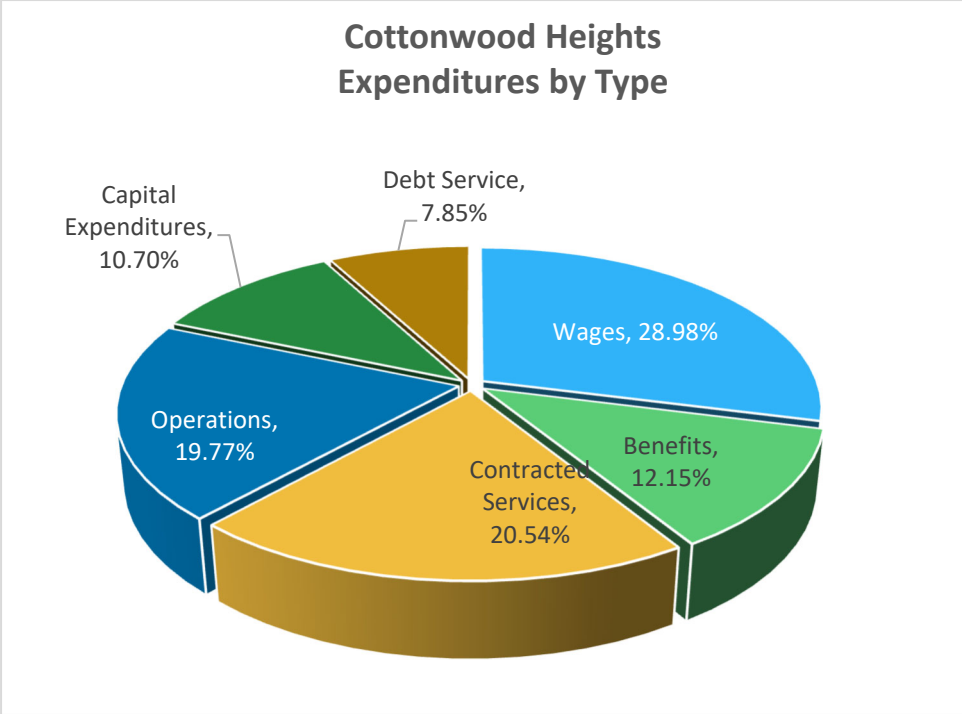


Other Revenues. Property and sales tax make up 70% of the City's general fund revenues. The remaining revenues come from a variety of sources. These sources are briefly described below:

- 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 2020 and FY 2021, Cottonwood Heights received $339,590 and $300,688, respectively.

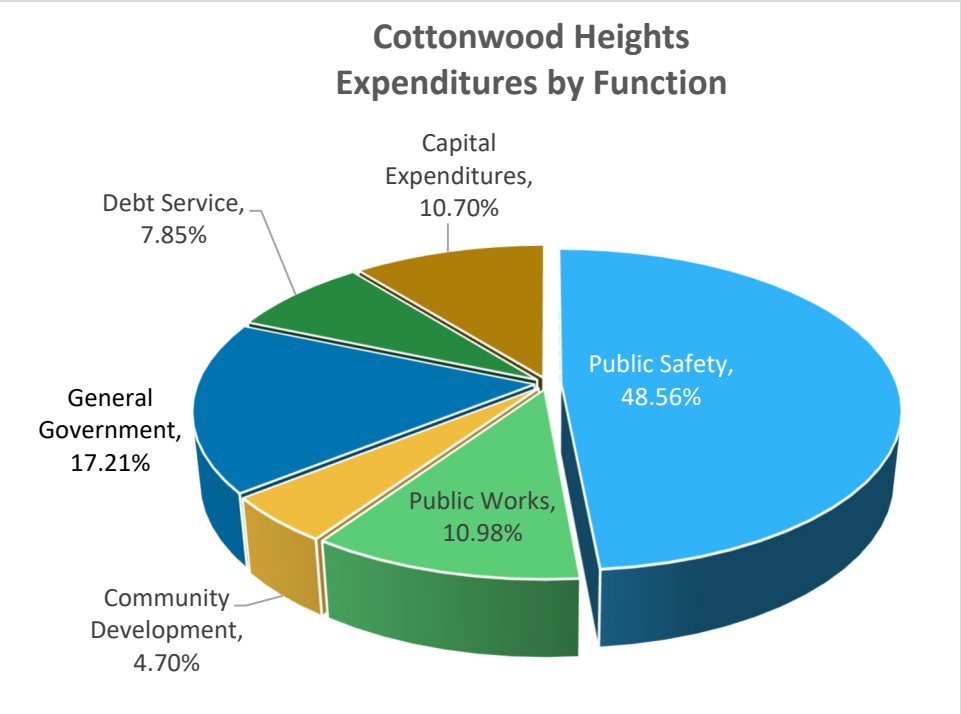
Expenditures by Type.

The City's budget is assembled according to guidelines established by the City Council. When looking at the overall general fund budget, 29% of total expenditures are made for employee wages, with another 12% to cover the cost of retirement, health insurance and other employee benefits. Contracted services take up just under 21% 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. 17% of the budget goes for general expenditures such as: administration, finance, legal services, and information technology. Public works, which includes streets consumes 11%. 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.

Storm Water Fund. This is a new fund for this budget year and will be used to track revenues and expenditures for the storm water infrastructure in the city. There is a new storm drain fee that will be charged out at a rate of $7.50 per month per Equivalent Residential Unit (ERU) This fee is budgeted to begin July 1 but will not actually start being charged until January of 2022. As a result, we will need to adjust this budget to reflect the reduction in fees collected during the budget year. The revenues in this fund come primarily from the fee 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
2021-2022 City Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Storm Water Fund	Debt Service	FY 2022 Budget Total	FY 2021 Actual	FY 2020 Actual	FY 2019 Actual
			Revenues						
Property Taxes	8,153,450	-	-	-	-	8,153,450	8,060,893	7,985,162	7,904,512
Sales Taxes	7,200,000	-	-	-		7,200,000	7,894,215	6,719,169	6,341,451
Other Taxes	3,320,000	-	-	-		3,320,000	3,424,871	3,370,887	2,733,121
Licenses & Permits	848,000	-	-	-	-	848,000	870,702	828,527	929,105
Class C Road Funds	1,240,000	-	-	-		1,240,000	1,247,577	1,290,038	1,221,106
Intergovernmental Revenues	525,000	-	150,000	-	-	675,000	3,400,074	2,263,376	8,577,589
Charges for Services	70,000	-	-	1,406,430	-	1,476,430	87,630	89,843	79,317
Fines and Forfeitures	420,000	-	-	-	-	420,000	308,988	339,656	390,459
Other Revenues	179,750	479,856	375,000	-	500	1,035,106	149,967	576,386	573,798
Developer Payments	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-			-	-	1,109,006	-	902,250
Proceeds from Debt Issuance	-	-	-	-	-	-	1,964,679	-	1,859,827
Use of/(Contr To) Fund Balance	710,891	600,559	(162,288)	(525,728)	374	623,808	(2,558,659)	(1,796,182)	(1,973,866)
Transfers	(4,205,504)	(395,727)	2,628,489	193,570	1,779,172	-	-	-	-
Total Budgeted Revenue	**18,461,587**	**684,688**	**2,991,201**	**1,074,272**	**1,780,046**	**24,991,794**	**25,959,943**	**21,666,862**	**29,538,669**
			Expenditures						
Operations									
Salaries & Wages	6,568,526	-	-	-	-	6,568,526	6,058,505	5,778,794	5,536,311
Employee Benefits	2,754,790	-	-	665,000	-	3,419,790	2,910,626	2,913,702	2,869,957
Operating Expenditures	5,695,818	684,688	-	-	-	6,380,506	5,290,968	5,309,656	5,310,346
Contracted Services	3,442,453	-	-	-	-	3,442,453	3,087,738	2,969,789	2,880,312
Equipment and Capital Improvements	-	-	2,991,201	409,272	-	3,400,473	5,644,856	2,831,473	10,301,281
Debt Service Payments	-	-	-	-	1,780,046	1,780,046	2,967,250	1,863,448	2,640,462
Total Budgeted Expenditures	**18,461,587**	**684,688**	**2,991,201**	**1,074,272**	**1,780,046**	**24,991,794**	**25,959,943**	**21,666,862**	**29,538,669**

BUDGET PROCESS

The budget setting process begins midway through the current fiscal year. The Mayor and City Council first identify needs, 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 17-19.

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 1 and 15.

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 15 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 2021-2022 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.

Cottonwood Heights

City between the canyons

FY 2021-2022 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 2021-2022:

Fund	Projected Beginning Balance	Revenue	Expenditures	Transfers In/Out	Projected Ending Balance	Change in Fund Balance
General Fund	7,928,296	21,956,200	(18,461,587)	(4,205,504)	7,217,405	(710,891)
Capital Projects Fund	3,950,766	525,000	(2,991,201)	2,628,489	4,113,054	162,288
Storm Water Fund	-	1,406,430	(1,074,272)	193,570	525,728	525,728
Debt Service Fund	673	500	(1,780,046)	1,779,172	299	(374)
Community Development and Renewal Fund	1,963,295	479,856	(684,688)	(395,727)	1,362,736	(600,559)
Total	13,843,029	24,367,986	(24,991,794)	-	13,219,221	(623,808)

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 2022 budget.

Purpose	Amount	Transfer To	Transfer From
Annual Allocation for Capital Improvement Projects	2,232,762	Capital Projects Fund	General Fund
Annual Allocation to Storm Water Fund	193,570	Storm Water Fund	General Fund
Transfer Funds for Annual Debt Service	1,779,172	Debt Service Fund	General Fund
Transfer Funds for past Project Area Expenses	395,727	Capital Projects Fund	CDRA Fund

Cottonwood Heights City
2022 Adopted Budget
General Fund

Cottonwood Heights City			Actual to			Adjusted Budget			Actual to			Adopted Budget
Fund Detail	**2019-2020**	**2019-2020**	**Budget**		**2020-2021**	**2020-2021**	**2020 to 2021**	**2020-2021**	**Budget**		**2021-2022**	**2021 to 2022**
General Fund	**Adj. Budget**	**Actual**	**% Change**		**Orig. Budget**	**Adj. Budget**	**% Change**	**Actual**	**% Change**		**Adopted Budget**	**% Change**
Beginning Fund Balance	**4,283,489**	**4,283,489**	**0.0%**		**5,480,224**	**5,480,224**	**27.9%**	**5,480,224**	**0.0%**		**7,928,296**	**44.7%**
Revenues												
Taxes												
Real Property Taxes	7,999,995	7,985,162	-0.2%		8,063,137	8,063,137	0.8%	8,060,893	0.0%		8,153,450	1.1%
General Sales and Use Taxes	6,350,000	6,719,169	5.8%		5,750,000	5,750,000	-9.4%	7,894,215	37.3%		7,200,000	25.2%
County Option Highway Sales Tax	600,000	586,066	-2.3%		600,000	600,000	0.0%	620,895	3.5%		600,000	0.0%
E911 Telephone Fees	-	-	100.0%		-	-	100.0%	-	100.0%		-	100.0%
Fee-In-Lieu of Property Taxes	425,000	417,195	-1.8%		425,000	425,000	0.0%	284,883	-33.0%		425,000	0.0%
Franchise Taxes - Cable TV	325,000	323,830	-0.4%		310,000	310,000	-4.6%	313,787	1.2%		310,000	0.0%
Energy Sales and Use Tax	2,050,000	1,989,725	-2.9%		1,950,000	1,950,000	-4.9%	2,125,352	9.0%		1,950,000	0.0%
Telecom Fee	-	-	100.0%		-	-	100.0%	-	100.0%		-	100.0%
Transient Room Tax	35,000	54,071	54.5%		35,000	35,000	0.0%	79,954	128.4%		35,000	0.0%
Total Taxes	**17,784,995**	**18,075,218**	**1.6%**		**17,133,137**	**17,133,137**	**-3.7%**	**19,379,979**	**13.1%**		**18,673,450**	**9.0%**
Licenses and Permits												
Business Licenses and Permits	183,000	183,690	0.4%		183,000	183,000	0.0%	172,593	-5.7%		183,000	0.0%
Buildings, Structures and Equipment	600,000	606,756	1.1%		600,000	600,000	0.0%	642,384	7.1%		600,000	0.0%
Road Cut Fees	55,000	31,125	-43.4%		55,000	55,000	0.0%	47,475	-13.7%		55,000	0.0%
Animal Licenses	10,000	6,956	-30.4%		10,000	10,000	0.0%	7,000	-30.0%		10,000	0.0%
Miscellaneous Permits	-	-	100.0%		-	-	100.0%	1,250	100.0%		-	100.0%
Total Licenses and Permits	**848,000**	**828,527**	**-2.3%**		**848,000**	**848,000**	**0.0%**	**870,702**	**2.7%**		**848,000**	**0.0%**
Intergovernmental Revenue												
Federal Grants	-	721,517	100.0%		-	1,305,432	100.0%	1,305,432	0.0%		-	-100.0%
State Grants	28,696	57,084	98.9%		-	43,114	50.2%	48,295	12.0%		400,000	827.8%
Class C Roads	1,240,000	1,290,038	4.0%		1,210,000	1,210,000	-2.4%	1,247,577	3.1%		1,240,000	2.5%
Liquor Fund Allotment	50,000	40,689	-18.6%		45,000	45,000	-10.0%	38,269	-15.0%		45,000	0.0%
Local Grants	94,500	104,550	10.6%		80,000	98,490	4.2%	103,400	5.0%		80,000	-18.8%
Total Intergovernmental Revenues	**1,413,196**	**2,213,878**	**56.7%**		**1,335,000**	**2,702,036**	**91.2%**	**2,742,973**	**1.5%**		**1,765,000**	**-34.7%**
Charges for Service												
Zoning and Subdivision Fees	70,000	89,190	27.4%		70,000	70,000	0.0%	84,842	21.2%		70,000	0.0%
Pavilion Fees	-	-	100.0%		-	-	100.0%	-	100.0%		-	100.0%
Other Charges for Services	-	653	100.0%		-	-	100.0%	2,788	100.0%		-	100.0%
Total Charges for Services	**70,000**	**89,843**	**28.3%**		**70,000**	**70,000**	**0.0%**	**87,630**	**25.2%**		**70,000**	**0.0%**
Fines and Forfeitures												
Courts Fines	420,000	339,656	-19.1%		420,000	427,254	1.7%	308,988	-27.7%		420,000	-1.7%
Total Fines and Forfeitures	**420,000**	**339,656**	**-19.1%**		**420,000**	**427,254**	**1.7%**	**308,988**	**-27.7%**		**420,000**	**-1.7%**

Cottonwood Heights City
2022 Adopted Budget
General Fund

Cottonwood Heights City			Actual to			Adjusted Budget			Actual to			Adopted Budget
Fund Detail	2019-2020	2019-2020	Budget		2020-2021	2020-2021	2020 to 2021	2020-2021	Budget		2021-2022	2021 to 2022
General Fund	Adj. Budget	Actual	% Change		Orig. Budget	Adj. Budget	% Change	Actual	% Change		Adopted Budget	% Change
Miscellaneous Revenue												
Interest Revenues	20,000	89,421	347.1%		50,000	50,000	150.0%	14,225	-71.6%		50,000	0.0%
Miscellaneous Revenues	162,762	193,684	19.0%		129,750	136,397	-16.2%	49,021	-64.1%		129,750	-4.9%
Total Miscellaneous Revenue	**182,762**	**283,106**	**54.9%**		**179,750**	**186,397**	**2.0%**	**63,246**	**-66.1%**		**179,750**	**-3.6%**
Total Revenues	**20,718,953**	**21,830,228**	**5.4%**		**19,985,887**	**21,366,824**	**3.1%**	**23,453,518**	**9.8%**		**21,956,200**	**2.8%**
Other Financing Sources												
Other Sources												
Transfer from Capital Projects Fund	-	-	100.0%		-	-	100.0%	-	100.0%		-	100.0%
Sale of Capital Assets	-	1,440	100.0%		-	14,776	100.0%	23,798	61.1%		-	-100.0%
Proceeds from Capital Leases	-	1,170	100.0%		-	-	100.0%	-	100.0%		-	100.0%
Total Other Sources	**-**	**2,610**	**100.0%**		**-**	**14,776**	**100.0%**	**23,798**	**61.1%**		**-**	**-100.0%**
Total Other Financing Sources	**-**	**2,610**	**100.0%**		**-**	**14,776**	**100.0%**	**23,798**	**61.1%**		**-**	**-100.0%**
Grand Total Revenues and Other Financing Sources	**20,718,953**	**21,832,838**	**5.4%**		**19,985,887**	**21,381,600**	**3.2%**	**23,477,316**	**9.8%**		**21,956,200**	**2.7%**

Cottonwood Heights City
2022 Adopted Budget
General Fund

Cottonwood Heights City			Actual to			Adjusted Budget			Actual to			Adopted Budget
Fund Detail	**2019-2020**	**2019-2020**	**Budget**		**2020-2021**	**2020-2021**	**2020 to 2021**	**2020-2021**	**Budget**		**2021-2022**	**2021 to 2022**
General Fund	**Adj. Budget**	**Actual**	**% Change**		**Orig. Budget**	**Adj. Budget**	**% Change**	**Actual**	**% Change**		**Adopted Budget**	**% Change**
Expenditures												
General Government												
Legislative												
Mayor & City Council	382,754	369,578	-3.4%		350,153	350,153	-8.5%	368,590	5.3%		367,260	4.9%
Planning Commission	8,000	2,799	-65.0%		8,000	8,000	0.0%	2,449	-69.4%		8,000	0.0%
Legislative Committees	200,182	151,279	-24.4%		113,857	132,467	-33.8%	63,304	-52.2%		186,557	40.8%
Total Legislative	**590,936**	**523,656**	**-11.4%**		**472,010**	**490,620**	**-17.0%**	**434,343**	**-11.5%**		**561,817**	**14.5%**
Judicial												
Court, Prosecutor & Defender	420,000	359,929	-14.3%		420,000	420,000	0.0%	351,591	-16.3%		420,000	0.0%
Total Judicial	**420,000**	**359,929**	**-14.3%**		**420,000**	**420,000**	**0.0%**	**351,591**	**-16.3%**		**420,000**	**0.0%**
Executive & General Government												
City Manager & General Government	552,317	506,264	-8.3%		539,996	660,712	19.6%	628,469	-4.9%		591,060	-10.5%
City Hall - Administrative Overhead	378,500	441,882	16.7%		458,500	476,546	25.9%	405,605	-14.9%		458,500	-3.8%
Total Executive & General Government	**930,817**	**948,146**	**1.9%**		**998,496**	**1,137,258**	**22.2%**	**1,034,074**	**-9.1%**		**1,049,560**	**-7.7%**
Administrative Offices												
Finance	411,536	402,976	-2.1%		407,599	422,109	2.6%	412,769	-2.2%		450,155	6.6%
Attorney	220,000	195,996	-10.9%		220,000	233,664	6.2%	239,543	2.5%		253,080	8.3%
Administrative Services / Records, Cultural, HR	400,594	358,304	-10.6%		397,440	416,424	4.0%	380,691	-8.6%		446,791	7.3%
Emergency Management	11,000	6,621	-39.8%		11,000	11,000	0.0%	5,881	-46.5%		14,000	27.3%
Information Technology	644,014	533,083	-17.2%		638,674	694,359	7.8%	677,821	-2.4%		660,054	-4.9%
Elections	40,000	20,993	-47.5%		-	-	-100.0%	-	100.0%		45,000	100.0%
Total Administrative Offices	**1,727,144**	**1,517,973**	**-12.1%**		**1,674,713**	**1,777,556**	**2.9%**	**1,716,705**	**-3.4%**		**1,869,080**	**5.1%**
Total General Government	**3,668,897**	**3,349,704**	**-8.7%**		**3,565,219**	**3,825,434**	**4.3%**	**3,536,712**	**-7.5%**		**3,900,457**	**2.0%**
Public Safety												
Police	6,104,147	5,985,975	-1.9%		6,074,478	6,325,312	3.6%	6,058,416	-4.2%		6,717,604	6.2%
Fire	3,900,796	3,818,822	-2.1%		3,982,352	4,032,568	3.4%	3,950,594	-2.0%		4,100,079	1.7%
Ordinance Enforcement	183,555	166,371	-9.4%		176,388	180,548	-1.6%	175,521	-2.8%		190,304	5.4%
Total Public Safety	**10,188,498**	**9,971,168**	**-2.1%**		**10,233,218**	**10,538,428**	**3.4%**	**10,184,531**	**-3.4%**		**11,007,987**	**4.5%**

Cottonwood Heights City
2022 Adopted Budget
General Fund

Cottonwood Heights City			Actual to			Adjusted Budget			Actual to			Adopted Budget
Fund Detail	**2019-2020**	**2019-2020**	**Budget**		**2020-2021**	**2020-2021**	**2020 to 2021**	**2020-2021**	**Budget**		**2021-2022**	**2021 to 2022**
General Fund	**Adj. Budget**	**Actual**	**% Change**		**Orig. Budget**	**Adj. Budget**	**% Change**	**Actual**	**% Change**		**Adopted Budget**	**% Change**
Highways and Public Improvements												
Public Works (non-Class C)	2,057,638	2,033,030	-1.2%		2,015,122	2,073,666	0.8%	1,892,532	-8.7%		1,767,294	-14.8%
PW Contracts	552,292	674,004	22.0%		707,792	711,462	28.8%	586,365	-17.6%		720,500	1.3%
SLCo Traffic Signal Street Lights	-	-	100.0%		-	-	100.0%	-	100.0%		-	100.0%
Storm Drain	112,000	46,217	-58.7%		112,000	112,000	0.0%	172,554	54.1%		-	-100.0%
Class C Road Program	-	-	100.0%		-	-	100.0%	-	100.0%		-	100.0%
Total Highways and Public Improvements	**2,721,930**	**2,753,251**	**1.2%**		**2,834,914**	**2,897,128**	**6.4%**	**2,651,450**	**-8.5%**		**2,487,794**	**-14.1%**
Community and Economic Development												
Planning	706,357	592,138	-16.2%		666,601	755,437	6.9%	662,360	-12.3%		762,349	0.9%
Economic Development	-	-	100.0%		-	-	100.0%	-	100.0%		-	100.0%
Engineering	303,000	273,258	-9.8%		303,000	303,000	0.0%	300,386	-0.9%		303,000	0.0%
Total Community & Economic Development	**1,009,357**	**865,396**	**-14.3%**		**969,601**	**1,058,437**	**4.9%**	**962,746**	**-9.0%**		**1,065,349**	**0.7%**
Total Expenditures	**17,588,682**	**16,939,519**	**-3.7%**		**17,602,952**	**18,319,427**	**4.2%**	**17,335,439**	**-5.4%**		**18,461,587**	**0.8%**
Other Uses												
Cap Imp Fund Roads	1,832,762	1,832,762	0.0%		1,832,762	1,835,262	0.1%	1,835,262	0.0%		2,232,762	21.7%
Storm Water Fund	-	-	0.0%		-	-	0.0%	-	100.0%		193,570	100.0%
Debt Service - Buildings	1,126,900	1,126,900	0.0%		1,131,225	1,131,225	0.4%	1,131,225	0.0%		1,130,876	0.0%
Debt Service - Police Vehicles	426,704	426,704	0.0%		417,099	417,099	-2.3%	417,099	0.0%		338,079	-18.9%
Debt Service - Public Works Vehicles	310,218	310,218	0.0%		310,219	310,219	0.0%	310,219	0.0%		310,217	0.0%
Total Other Financing Uses	**3,696,584**	**3,696,584**	**0.0%**		**3,691,305**	**3,693,805**	**-0.1%**	**3,693,805**	**0.0%**		**4,205,504**	**13.9%**
Grand Total Budgeted Expenditures and Other Uses	**21,285,266**	**20,636,103**	**-3.0%**		**21,294,257**	**22,013,232**	**3.4%**	**21,029,244**	**-4.5%**		**22,667,091**	**3.0%**
Total Ending Fund Balance	**3,717,176**	**5,480,224**	**47.4%**		**4,171,854**	**4,848,592**	**30.4%**	**7,928,296**	**63.5%**		**7,217,405**	**48.9%**
Net Change to Fund Balance	**(566,313)**	**1,196,735**	**-311.3%**		**(1,308,370)**	**(631,632)**	**11.5%**	**2,448,072**	**-487.6%**		**(710,891)**	**12.5%**

Cottonwood Heights City
2022 Adopted Budget
Capital Projects Fund

Cottonwood Heights City Fund Detail Capital Projects Fund	2019-2020 Adj. Budget	2019-2020 Actual	Actual to Budget % Change	2020-2021 Adj. Budget	Adj. Budget 2020 to 2021 % Change	2020-2021 Actual	Actual to Budget % Change	2021-2022 Adopted Budget	Adopted Budget 2021 to 2022 % Change
Beginning Fund Balance	**2,539,604**	**2,539,604**	**0.0%**	**3,838,051**	**51.1%**	**3,838,051**	**0.0%**	**3,950,766**	**2.9%**
Revenues									
Revenues									
Federal Grants (CDBG Funds)		-	100.0%	-	100.0%	-	100.0%	-	100.0%
State Grants	443,400	243,400	-45.1%	200,000	-54.9%	175,648	-12.2%	150,000	-25.0%
SL Co Grants	629,587	346,136	-45.0%	2,157,991	242.8%	1,729,000	-19.9%	-	-100.0%
Impact Fees Storm Drains	92,500	38,020	-58.9%	-	-100.0%	7,934	100.0%	-	100.0%
Impact Fees Transportation		102,028	100.0%	-	100.0%	21,034	100.0%	-	100.0%
Other Revenues	1,500,000	-	-100.0%	9,000	-99.4%	9,000	0.0%	350,000	3788.9%
Interest Revenues		35,816	100.0%	-	100.0%	15,014	100.0%	25,000	100.0%
Total Revenues	**2,665,487**	**765,400**	**-71.3%**	**2,366,991**	**-11.2%**	**1,957,630**	**-17.3%**	**525,000**	**-77.8%**
Other Financing Sources									
Debt Proceeds			100.0%	1,975,000	100.0%	1,964,679	-0.5%		-100.0%
Transfers In	1,832,762	1,832,762	0.0%	1,835,262	0.1%	1,835,262	0.0%	2,628,489	43.2%
Use of Fund Balance		-	100.0%		100.0%	-	100.0%		100.0%
Total Other Sources	**1,832,762**	**1,832,762**	**0.0%**	**3,810,262**	**107.9%**	**3,799,941**	**-0.3%**	**2,628,489**	**-31.0%**
Grand Total Revenues and Other Financing Sources	**4,498,249**	**2,598,162**	**-42.2%**	**6,177,253**	**37.3%**	**5,757,571**	**-6.8%**	**3,153,489**	**-48.9%**
Expenditures									
Pavement Management	793,000	363,031	-54.2%	3,142,835	296.3%	1,679,737	-46.6%	1,816,032	-42.2%
Striping	100,000	94,323	-5.7%	105,677	5.7%	127,698	20.8%	150,000	41.9%
Road Maintenance			100.0%		100.0%		100.0%	89,480	100.0%
Transportation Plan Update			100.0%	39,700	100.0%	34,862	-12.2%		-100.0%
Ft Union / Highland Intersection	96,083	199,730	107.9%		-100.0%	21,059	100.0%		100.0%
2300 Roundabout	195,819		-100.0%	62,865	-67.9%	-	-100.0%		-100.0%
Sidewalk Replacement	50,000	18,688	-62.6%	-	-100.0%	-	100.0%	50,000	100.0%
Public Works Site			100.0%	21,000	100.0%	20,515	-2.3%		-100.0%
Mountain View Park	120,522	146,230	21.3%		-100.0%		100.0%		100.0%
Hazard Mitigation	15,000	15,000	0.0%	25,000	66.7%	25,000	0.0%		-100.0%
1700 East Sidewalk			100.0%	-	100.0%	-	100.0%	173,500	100.0%
Highland Access Ramp	120,615		-100.0%		-100.0%		100.0%		100.0%
Wasatch Park & Ride	269,285		-100.0%	100,000	-62.9%	2,217	-97.8%		-100.0%
2700 E Paving & Sidewalk	52,362	2,720	-94.8%	49,642	-5.2%	7,240	-85.4%	100,000	101.4%
Ferguson Canyon Outfall Line	200,000		-100.0%	200,000	0.0%	-	-100.0%		-100.0%
Police Equipment / Vehicles			100.0%	1,975,000	100.0%	1,964,259	-0.5%		-100.0%
Storm Water Master Plan and Facilities Update	92,500	93,695	1.3%	40,400	-56.3%	34,461	-14.7%		-100.0%
Mountain Estates Drive	39,700		-100.0%	-	-100.0%	-	100.0%		100.0%
Tyndale Storm Drain	45,000		-100.0%	45,000	0.0%	32,464	-27.9%		-100.0%
Scottish Drive Stormwater	180,000		-100.0%	180,000	0.0%		-100.0%		-100.0%
Scottish Drive	595,400	78,694	-86.8%	-	-100.0%	-	100.0%		100.0%

Cottonwood Heights City
2022 Adopted Budget
Capital Projects Fund

Cottonwood Heights City			Actual to		Adj. Budget		Actual to		Adopted Budget
Fund Detail	**2019-2020**	**2019-2020**	**Budget**	**2020-2021**	**2020 to 2021**	**2020-2021**	**Budget**	**2021-2022**	**2021 to 2022**
Capital Projects Fund	**Adj. Budget**	**Actual**	**% Change**	**Adj. Budget**	**% Change**	**Actual**	**% Change**	**Adopted Budget**	**% Change**
3000 E Overlay	162,000		-100.0%	-	-100.0%	-	100.0%		100.0%
Bonneville Shoreline Trail	1,650,000	32,251	-98.0%	1,916,749	16.2%	1,517,769	-20.8%		-100.0%
Ferguson Canyon Nature Park & Dog Park Match	125,000		-100.0%	605,600	384.5%	20,862	-96.6%	61,000	-89.9%
East Jordan Canal Trail	225,000		-100.0%	225,000	0.0%	156,713	-30.3%		-100.0%
Misc. Trail	423,276	255,352	-39.7%		-100.0%		100.0%		100.0%
Big Cottonwood Trail Maintenance	-		100.0%	127,377	100.0%	-	-100.0%		-100.0%
Other Projects (Solar at City Hall, Bike Lanes)	76,500		-100.0%		-100.0%		100.0%	551,189	100.0%
Total Expenditures	**5,627,062**	**1,299,715**	**-76.9%**	**8,861,845**	**57.5%**	**5,644,856**	**-36.3%**	**2,991,201**	**-66.2%**
				-					
Grand Total Budgeted Expenditures and Other Uses	**5,627,062**	**1,299,715**	**-76.9%**	**8,861,845**	**57.5%**	**5,644,856**	**-36.3%**	**2,991,201**	**-66.2%**
Total Ending Fund Balance	**1,410,791**	**3,838,051**	**172.0%**	**1,153,459**	**-18.2%**	**3,950,766**	**242.5%**	**4,113,054**	**256.6%**
Net Change to Fund Balance	**(1,128,813)**	**1,298,447**	**-215.0%**	**(2,684,592)**	**137.8%**	**112,715**	**-104.2%**	**162,288**	**-106.0%**

Cottonwood Heights City
2022 Adopted Budget
Storm Water Fund

Cottonwood Heights City			Actual to			Budget		Actual to			Adopted Budget
Fund Detail	2019-2020	2019-2020	Budget		2020-2021	2020 to 2021	2020-2021	Budget		2021-2022	2021 to 2022
Storm Water Fund	Adj. Budget	Actual	% Change		Adj. Budget	% Change	Actual	% Change		Adopted Budget	% Change
Beginning Fund Balance	-	-	**100.0%**		-	**100.0%**	-	**100.0%**		-	**100.0%**
Revenues											
Revenues											
Storm Water Fee	-	-	100.0%		-	100.0%	-	100.0%		1,406,430	100.0%
Grants	-	-	100.0%		-	100.0%	-	100.0%		-	100.0%
Other Revenue	-	-	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%**		**1,406,430**	**100.0%**
Other Financing Sources											
Bond Proceeds	-	-	100.0%		-	100.0%	-	100.0%		-	100.0%
Transfers In	-	-	100.0%		-	100.0%	-	100.0%		193,570	100.0%
Use of Fund Balance	-	-	100.0%		-	100.0%	-	100.0%		-	100.0%
Total Other Sources	-	-	**100.0%**		-	**100.0%**	-	**100.0%**		**193,570**	**100.0%**
Grand Total Revenues and Other Financing Sources	-	-	**100.0%**		-	**100.0%**	-	**100.0%**		**1,600,000**	**100.0%**
Use of Fund Balance	-	-			-		-			(525,728)	
Grand Total Revenues, Other FS, Use of Fund Balance	-	-	**100.0%**		-	**100.0%**	-	**100.0%**		**1,074,272**	**100.0%**
Expenditures											
Storm Water Maintenance Costs	-	-	100.0%		-	100.0%	-	100.0%		665,000	100.0%
Storm Water Capital Costs	-	-	100.0%		-	100.0%	-	100.0%		409,272	100.0%
Other Expenses	-	-	100.0%		-	100.0%	-	100.0%		-	100.0%
Total Expenditures	-	-	**100.0%**		-	**100.0%**	-	**100.0%**		**1,074,272**	**100.0%**
Transfers Out											
Contribution to Fund Balance	-		100.0%		-	100.0%		100.0%		-	100.0%
Total Other Financing Uses	-	-	**100.0%**		-	**100.0%**	-	**100.0%**		-	**100.0%**
Grand Total Budeted Expenditures and Other Uses	-	-	**100.0%**		-	**100.0%**	-	**100.0%**		**1,074,272**	**100.0%**
Total Ending Fund Balance	-	-	**100.0%**		-	**100.0%**	-	**100.0%**		**525,728**	**100.0%**
Net Change to Fund Balance	-	-	**100.0%**		-	**100.0%**	-	**100.0%**		**525,728**	**100.0%**

Cottonwood Heights City
2022 Adopted Budget
Debt Service Fund

Cottonwood Heights City Fund Detail Debt Service Fund	2019-2020 Adj. Budget	2019-2020 Actual	Actual to Budget % Change	2020-2021 Adj. Budget	Adopted Budget 2020 to 2021 % Change	2020-2021 Actual	Actual to Budget % Change	2021-2022 Adopted Budget	Adopted Budget 2021 to 2020 % Change
Beginning Fund Balance	**0**	**0**	**0.0%**	**374**	**100964.9%**	**374**	**0.0%**	**673**	**79.9%**
Revenues									
Revenues									
Other Revenues	-	-	100.0%	-	100.0%	-	100.0%	500	100.0%
Interest Revenues	-	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Total Revenues	**-**	**-**	**100.0%**	**-**	**100.0%**	**-**	**100.0%**	**500**	**100.0%**
Other Financing Sources									
Transfers In	1,863,822	1,863,822	0.0%	1,858,543	-0.3%	1,858,543	0.0%	1,779,172	-4.3%
Proceeds from Lease Return	-	-	100.0%	1,109,006	100.0%	1,109,006	0.0%	-	-100.0%
Use of Fund Balance	-	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Total Other Sources	**1,863,822**	**1,863,822**	**0.0%**	**2,967,549**	**59.2%**	**2,967,549**	**0.0%**	**1,779,172**	**-40.0%**
Grand Total Revenues and Other Financing Sources	**1,863,822**	**1,863,822**	**0.0%**	**2,967,549**	**59.2%**	**2,967,549**	**0.0%**	**1,779,672**	**-40.0%**
Expenditures									
Police Vehicle Lease Principal	375,000	375,000	0.0%	375,821	0.2%	375,821	0.0%	301,536	-19.8%
Police Vehicle Lease Interest	51,704	51,331	-0.7%	41,278	-20.2%	40,981	-0.7%	36,543	-11.5%
Public Works Vehicle Lease Principal	273,579	273,578	0.0%	278,115	1.7%	278,114	0.0%	282,726	1.7%
Public Works Vehicle Lease Interest	36,639	36,639	0.0%	32,104	-12.4%	32,103	0.0%	27,491	-14.4%
Building Bond 2014 Principal	375,000	375,000	0.0%	385,000	2.7%	385,000	0.0%	395,000	2.6%
Building Bond 2014 Interest	540,550	540,550	0.0%	532,950	-1.4%	532,950	0.0%	521,200	-2.2%
Building Bond 2016 Principal	100,000	100,000	0.0%	105,000	5.0%	105,000	0.0%	110,000	4.8%
Building Bond 2016 Interest	111,350	111,350	0.0%	108,275	-2.8%	108,275	0.0%	105,050	-3.0%
Payoff 2016 Police Vehicle Lease	-	-	100.0%	1,109,006	100.0%	1,109,006	0.0%	-	-100.0%
Other Expenses	-	-	100.0%	-	100.0%	-	100.0%	500	100.0%
Total Expenditures	**1,863,822**	**1,863,448**	**0.0%**	**2,967,549**	**59.2%**	**2,967,250**	**0.0%**	**1,780,046**	**-40.0%**
Total Ending Fund Balance	**0**	**374**	**100964.9%**	**374**	**100913.5%**	**673**	**80.0%**	**299**	**-20.0%**
Net Change to Fund Balance	**-**	**374**	**100.0%**	**(0)**	**100.0%**	**299**	**-157300.0%**	**(374)**	**196610.5%**

Cottonwood Heights City
2022 Adopted Budget
CDRA Fund

Cottonwood Heights City Fund Detail CDRA Fund	2019-2020 Adj. Budget	2019-2020 Actual	Actual to Budget % Change	2020-2021 Adj. Budget	Budget 2020 to 2021 % Change	2020-2021 Actual	Actual to Budget % Change	2021-2022 Adopted Budget	Adopted Budget 2021 to 2022 % Change
Beginning Fund Balance	**2,665,127**	**2,665,127**	**0.0%**	**1,965,752**	**-26.2%**	**1,965,752**	**0.0%**	**1,963,295**	**-0.1%**
Revenues									
Revenues									
Property Tax	-	80,766	100.0%	90,000	100.0%	-	-100.0%	469,856	422.1%
Intergovernmental	750,000	750,000	0.0%	-	-100.0%	-	100.0%	-	100.0%
Other Revenue	-	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Interest Revenues	10,000	34,040	240.4%	10,000	0.0%	9,941	-0.6%	10,000	0.0%
Total Revenues	**760,000**	**864,806**	**13.8%**	**100,000**	**-86.8%**	**9,941**	**-90.1%**	**479,856**	**379.9%**
Other Financing Sources									
Bond Proceeds	-	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Transfers In	-	-	100.0%	-	100.0%	-	100.0%	(395,727)	100.0%
Use of Fund Balance	-	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Total Other Sources	**-**	**-**	**100.0%**	**-**	**100.0%**	**-**	**100.0%**	**(395,727)**	**100.0%**
Grand Total Revenues and Other Financing Sources	**760,000**	**864,806**	**13.8%**	**100,000**	**-86.8%**	**9,941**	**-90.1%**	**84,129**	**-15.9%**
Expenditures									
Professional Services	100,000	32,423	-67.6%	100,000	0.0%	12,398	-87.6%	10,000	-90.0%
Parking Structure Funding	1,531,758	1,531,758	0.0%	-	-100.0%	-	100.0%	-	100.0%
TIF Expenses	-	-	100.0%	-	100.0%	-	100.0%	674,688	100.0%
Total Expenditures	**1,631,758**	**1,564,181**	**-4.1%**	**100,000**	**-93.9%**	**12,398**	**-87.6%**	**684,688**	**584.7%**
Transfers Out									
Contribution to Fund Balance	-		100.0%	-	100.0%		100.0%	-	100.0%
Total Other Financing Uses	**-**	**-**	**100.0%**	**-**	**100.0%**	**-**	**100.0%**	**-**	**100.0%**
Grand Total Budeted Expenditures and Other Uses	**1,631,758**	**1,564,181**	**-4.1%**	**100,000**	**-93.9%**	**12,398**	**-87.6%**	**684,688**	**584.7%**
Total Ending Fund Balance	**1,793,369**	**1,965,752**	**9.6%**	**1,965,752**	**9.6%**	**1,963,295**	**-0.1%**	**1,362,736**	**-30.7%**
Net Change to Fund Balance	**(871,758)**	**(699,375)**	**-19.8%**	**-**	**-100.0%**	**(2,457)**	**100.0%**	**(600,559)**	**100.0%**

Cottonwood Heights

City between the canyons

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: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		350,153 350,153 367,260
SUB-DIVISION		Mayor & City Council		Michael J. Peterson.-Mayor Douglas Petersen-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		

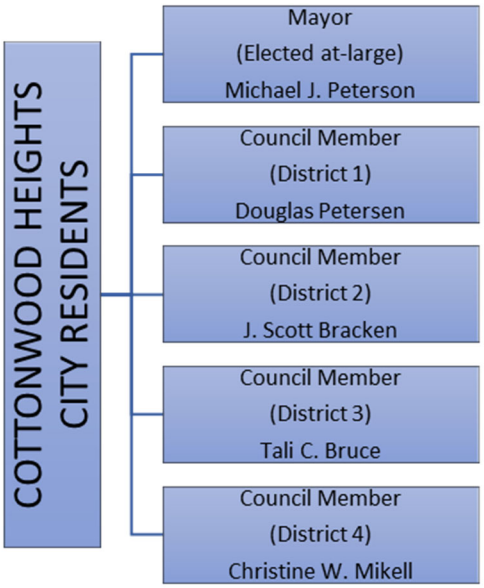
AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES: Chapter 2.10. Chapter 2.10.020—The city has adopted the council-manager form of government pursuant to UTAH CODE ANN. § 10-3-1201, *et seq.* The legislative branch of the city government is vested in a five (5) person city council, composed of four (4)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

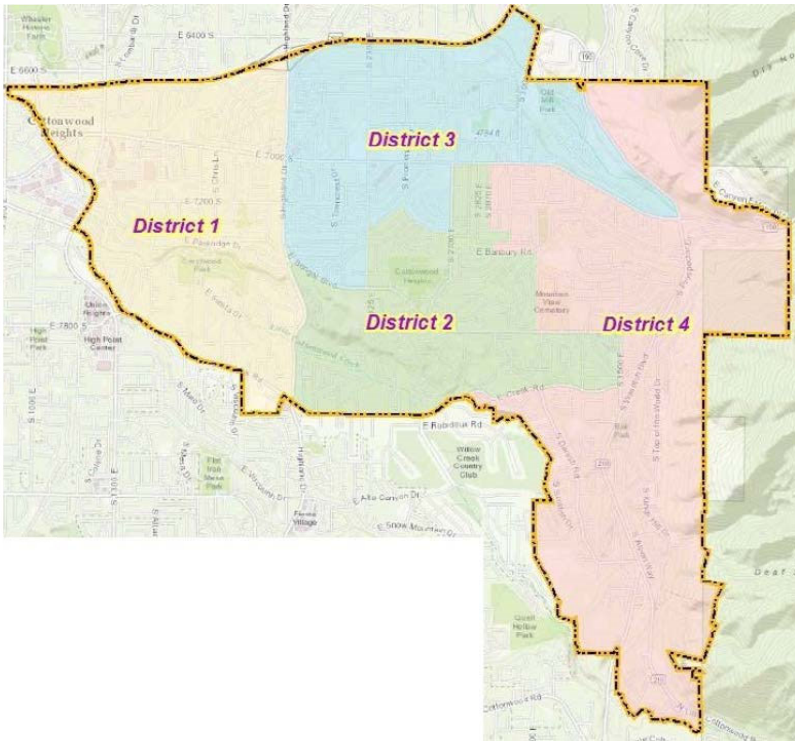
PURPOSE

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 and member of its transportation committee; member of the Council of Governments Public Works Subcommittee; 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; Canyons School District Liaison; and member of the Salt Lake County Parks and Recreation Advisory Board.

Council Member Petersen. In addition to serving as the City Council Member from District One, representing the City on the Arts Council and City Audit Committee, Council Member Petersen serves as a liaison for the Cottonwood Heights Business Association, the City Compensation Committee, and on the City Information Systems Committee.

Council Member Bracken. In addition to serving as the City Council Member from District Two, Mayor Pro Tem 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 and chair of the Wasatch Front Waste and Recycling District, council liaison for the Butlerville Days/Community Events Committee, and on the City Budget 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 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 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	84,831	86,262	88,190	88,190	95,259	7,069
Benefits	29,508	31,467	33,363	33,363	35,901	2,538
Total Salary & Benefits	**114,339**	**117,729**	**121,553**	**121,553**	**131,160**	**9,607**
Operational	234,773	251,849	228,600	228,600	236,100	7,500
Grand Total	**349,111**	**369,578**	**350,153**	**350,153**	**367,260**	**17,107**
FTE Counts	5.00	5.00	5.00	5.00	5.00	-

Explanation of significant changes:
Market adjustment and COLA increases.
Contribution to Forbush Cemetery
Central Wasatch Commission Contribution $5,000

Legislative Committees & Special Bodies

FUND:		General Fund		**COST CENTER NUMBER**		11-4112
DEPARTMENT:		General Government		**FULL TIME EQUIVALENT**		0.00
DIVISION		Legislative		**BUDGET: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		113,857 132,467 186,557
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.

FY2020-21 MAJOR ACCOMPLISHMENTS

COVID-19 Pandemic Impacts

Events are still impacted by the pandemic. For safety to the community the city has taken many processionary steps to maximize patrons' safety at each event. Many Events during the FY2020-21 have been virtual. We cancelled Butlerville Days for July of 2020 as well as the arts councils musical Matilda. Matilda virtual auditions were successfully done in March 2021. There have been various activities including a rolling car show (Sept 2020) and other events that allow for social distancing, but not a full schedule of events and activities.

EVENTS

- Successful Virtual Visit with Santa
- Worked with Utah State Health Department to provide Covid-19 testing at city hall.
- The city revamped the special event fees to accommodate different sized events.

ARTS COUNCIL

- Produced the first virtual auditions for a musical.
- Applied and received larger grants from ZAP and for higher grants from Utah Arts and Museums.

Historic Committee

- Worked on reorganizing the historic documents at city hall.
- Scanning documents and placing them on a website for public display.

EXPENDITURE DETAIL BY MAJOR CATEGORY

Leg. Committees - 4112	Actual 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Total Salary & Benefits	**-**	**-**	**-**	**-**	**-**	**-**
Operational	242,463	151,279	113,857	132,467	186,557	72,700
Grand Total	**242,463**	**151,279**	**113,857**	**132,467**	**186,557**	**72,700**
FTE Counts	-	-	-	-	-	-

City Manager

FUND:		General Fund		**COST CENTER NUMBER**		11-4131
DEPARTMENT:		General Government		**FULL TIME EQUIVALENT**		3.00
DIVISION		City Manager		**BUDGET: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		539,996 660,712 591,060
Subdivision		City Manager		**DIRECTOR: Tim Tingey (City Manager)**		

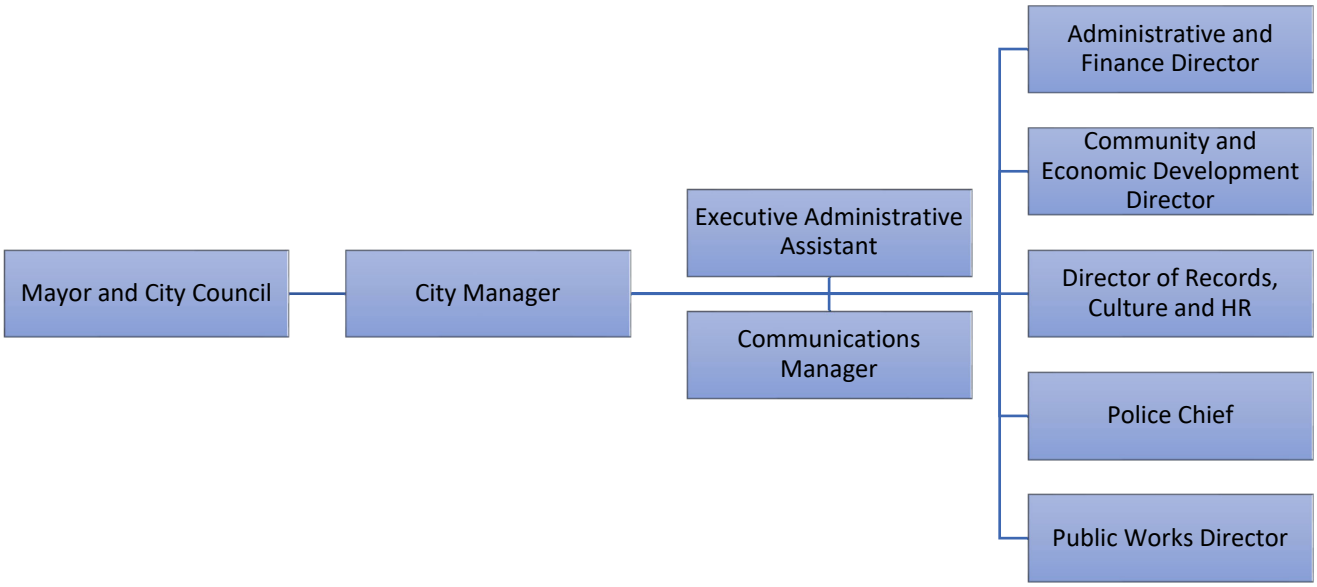
FUND:		General Fund		**COST CENTER NUMBER**		11-4161
DEPARTMENT:		General Government		**FULL TIME EQUIVALENT**		0.00
DIVISION		City Manager		**BUDGET: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		458,500 476,546 458,500
Subdivision		City Hall		**DIRECTOR: Tim Tingey (City Manager)**		

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.

- **Communications –** The Communications Manager is responsible to monitor information coming from the City or reported about the City. He or she 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 Communications Manager 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

FY2020-21 MAJOR ACCOMPLISHMENTS

City Manager

- *Mayor and City Council Retreat*—Assisted in facilitating the Mayor and City Council retreat, which provided direction and priorities for the upcoming year;
- *Committee Facilitation*—Continued facilitating the Benefits and Compensation and Budget and Capital Improvement committees that have been functioning and played a critical role in formation of the 2021-2022 budget;
- *Weekly Reports*—Continued the weekly reporting process called *"Mayor and City Council Communications"* that includes a weekly memorandum to each of you on Friday afternoons outlining follow-up on issues and other pertinent information regarding functions of the City;
- *Advised Mayor and City Council on legislation*—Provided insight and staff work on multiple legislative initiatives considered by the City Council;
- *Budget Preparation*—Worked with committees, executive staff and finance and administrative services director to formulate the 2021-2022 budget proposal for upcoming City Council consideration;
- *Liaison with Contracted Lobbyist*—Provided liaison work with our lobbyists and helped in advocating City interests in the state legislature process;
- *Year End Report*—Completed the year-end report provided to the City Council in January of this year;
- *Employee Evaluations* —Coordinated with department heads and ensured that all staff received a yearly employee evaluation. Also, conducted executive staff evaluations;
- *Telecommuting Policy* —Developed and approved a telecommuting administrative policy that allowed employees to work at home, on the road, or in a satellite location for all or part of the work week through use of electronic devices. This policy allowed employees the opportunity of working from home or another remote location for safety, workspace conservation, production and/or reasons beneficial to the City;
- *Budget and Financial Assessment* — With the COVID-19 health crisis, we monitored and assessed City financial impacts each month and developed strategies and recommendations to weather the challenges for the 2020-2021 city budget;
- *Employee Compensation Study*—The research and in-depth analysis of the market for compensation was completed and the Mayor and City Council approved the compensation study. We appreciate the support of the City Council on this matter;
- *COVID 19 Response*—It was a very challenging year due to the COVID-19 pandemic. As part of the response to this major health crisis, we declared a state of local emergency within the city concerning the pandemic. Mayor Peterson and I represented the city in multiple meetings with Salt Lake County officials, the Utah League of Cities and Towns (ULCT), State of Utah, and the Canyons School District. I met with executive staff and communicated and implemented steps to promote safety and help in efforts to mitigate the impacts of COVID-19 in the community and within our organization. Supervisors were flexible with telecommuting options, and our IT staff prepared computers with connections to be ready for those that work from home. We encouraged the use of the health insurance nurse line and other telehealth services as part of our efforts. We implemented preventative measures, such as wiping down counters and office areas each day, and encouraged our employees to use sanitizers and cleanse hands regularly. We implemented mask wearing requirements for employees and customers. Implementing these measures helped to minimize COVID-19 cases within our organization.

Our community efforts included disseminating COVID-19 information in the monthly newsletter along with posting materials on the city website and social media links. We distributed facemasks and signage to hundreds of businesses within our community and communicated information about CARES Act funding opportunities. These efforts resulted in a very high percentage of businesses that took advantage of the federal funding resources (more specific details are provided in the Community and Economic Development section of this report);

There are other efforts that have been pursued, but I feel that this list of items illustrates my efforts to be effective in managing administrative matters in the City.

The following are goals that I will pursue for the upcoming year:

- *Implement City Council Directives*—Work to implement priorities and directives identified in the 2021 Mayor and City Council retreat);
- *CRA Plan Adoption*—Pursue the process for adopting the two new CRA plans for the City;
- *Budget and Financial Assessment*—With the COVID-19 health crisis, monitor and assess City financial impacts monthly and develop strategies and recommendations to weather the challenges for the 2021-2022 City budget;
- *Effective Communication*—Promote continued transparency by regularly communicating with the 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;
- *Customer Service*—Continue to provide effective customer service to internal and external customers our City serves, deliver yearly trainings to ensure that staff is empowered and well trained to do their jobs, and strive to streamline City processes and functions;
- *Employee Interaction*—Conduct formal meetings with each of the employees in the departments to enhance relationships, encourage productivity and to communicate City issues. I will attend at least two staff meetings in each department per year to promote greater interaction and communication. I will also prepare annual executive staff evaluations and will promote accountability among our City staff.

EXPENDITURE DETAIL BY MAJOR CATEGORY

City Manager - 4131	Actual 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	337,523	276,875	307,954	312,375	339,026	31,072
Benefits	152,550	127,628	131,077	132,286	150,569	19,492
Total Salary & Benefits	**490,073**	**404,502**	**439,031**	**444,661**	**489,595**	**50,564**
Operational	90,661	101,761	100,965	216,051	101,465	500
Grand Total	**580,734**	**506,264**	**539,996**	**660,712**	**591,060**	**51,064**
FTE Counts	3.00	3.00	3.00	3.00	3.00	-

City Hall - 4161	Actual 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Total Salary & Benefits	**-**	**-**	**-**	**-**	**-**	**-**
Operational	384,496	441,882	458,500	476,546	458,500	-
Grand Total	**384,496**	**441,882**	**458,500**	**476,546**	**458,500**	**-**
FTE Counts	-	-	-	-	-	-

Explanation of significant changes:
Market adjustment and COLA increases.

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: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		397,440 416,424 446,791
Subdivision		Records, Culture, Human Resources		**DIRECTOR: Paula Melgar**		

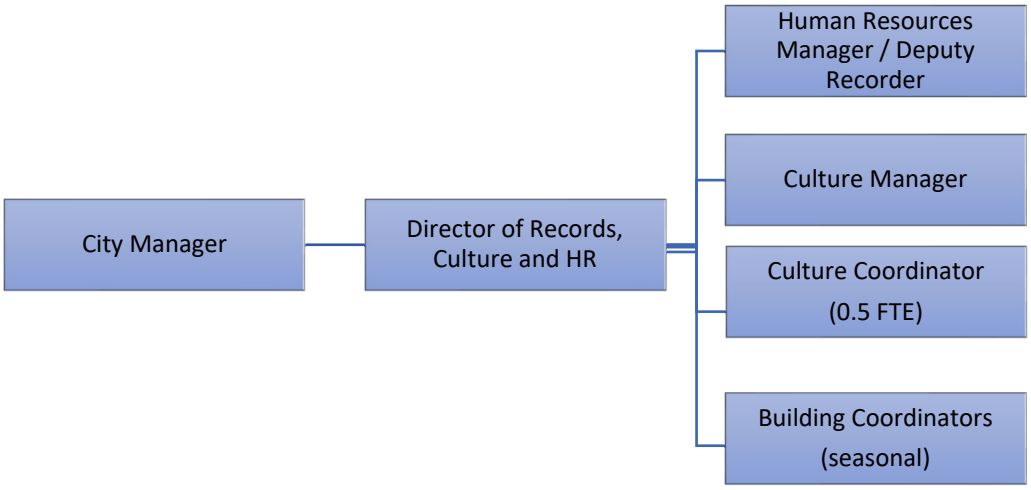
AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.100.010. The records, culture, and human resources department is supervised by a director appointed by the city manager. The records, culture, and human resources department is divided into the city recorder office, the human resources division, and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

- 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** – The Culture team coordinates, oversees and serves as a resource for the City's internal and external events. It 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 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.

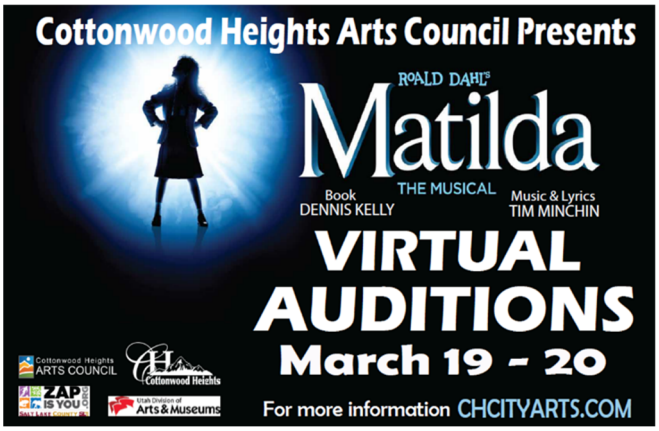
- **City Recorder/HR** – The City Recorder attends all City Council meetings and keeps records of those meetings. The City Recorder is also responsible for the recording, filing, and safekeeping of all City records and responds to requests made under the Government Records Access Management Act (GRAMA).

  This position also acts as the Human Resources Director for the City. These duties include recruiting, certification, hiring, discipline, investigation, termination, 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, recruitment, hiring and onboarding. They also ensures that vehicles and city property are correctly insured and maintains Occupational Safety and Health (OSHA) reporting logs. This person also serves as the Deputy City Recorder and attends Planning Commission meetings, Architectural Review Board and Administrative Hearing meetings.

Goals and Objectives

Previous Year Goals and Objectives		
Goal	**Objective**	**Milestones**
Culture	Veterans Memorial	Work on creating a memorial for Cottonwood Heights veterans and form a committee with local veterans, and investigate grants, sponsors, and area for the memorial. (This could take a couple of years to complete.)
Culture	Historic Committee	Try to fill all vacancies on the committee. Work with the committee to finish the archiving.
Culture	Arts Council	Try and fill all vacancies on the committee. Work with the committee to create a city statue.
Culture	Events	More social-distanced safe events for community interaction.
HR Compensation System	Update of pay scales and development of a compensation system	Collaborate with Finance Director and City Manager on researching and developing a competitive compensation system.
HR Information System	Currently using ClearCompany	Update system to a more comprehensive and user-friendly system that will allow for more employee involvement
Records	Public Meetings	Virtual meetings coordination and support
Records	Records Committee	Records Committee to fill out master document as a "Map" 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 and address any needed risk policies and procedures – (ongoing).



Goals and Objectives

Current Year Goals and Objectives		
Goal	**Objective**	**Milestones**
Culture	Historic Committee – Veterans' Memorial	Try to fill all vacancies on the committee. Work with the committee to explore ideas for a veterans memorial.
Culture	Arts Council	Try to fill all vacancies on the committee. Work with the committee to create a city sculpture.
Culture	Events	Bring back the carnival to Butlerville Days 2022
HR	Update Yearly Performance Evaluations	Update performance systems to run more smoothly each year and be more user friendly.
HR	Health Benefits	Negotiate health benefits to continue with low premium rates
HR	Health Program	Look for possible health incentive programs
HR	Annual Training	New yearly training schedule
Records	Candidate Guide to Municipal Elections	Revise and update Candidate Guide to Municipal Elections (city logo, political signs and mailbox regulations included)
Records	Easy Vote	Financial disclosures online (2-year goal)
Risk Management	To create, revise and streamline consistent risk related policies throughout city departments.	Assure consistency in accident processes and address any needed risk policies and procedures – (ongoing).

WORKLOAD INDICATORS / STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2018-2019	FY 2019-2020	FY 2020-2021
Number of new employees hired and onboarded	31	19	12
Number of events produced*	25	24	13
Number of meetings covered by Recorder's Office	69	82	116
Number of records requests	51	106	144
Number of claims processed	46	34	22
Number of room rentals*	100	35	4
Number of special event permits*	30	23	8

**COVID-19 had a significant impact on culture activities. After July events, rentals and permits take a jump up. We didn't open up special event permits until May and we opened room rentals about the same time. We allowed the high school testing (3) and our first outside rental was in June for a total of 4 rentals.*

FY2020-21 MAJOR ACCOMPLISHMENTS

Records

- Began implementation of Ranked Choice Vote Election 2021
- Responded to 121 records requests
- Supported 8 bidding processes
- Stopped LMR subscription which saved $1,425/year.
- Support of Legislative work sessions (Virtual); and City Council, Planning Commission, Architectural Review and Administrative Hearing meetings.
- Collaborative implementation of Municode.

HR

- Collaborative implementation of employees' market adjustments and new pay scales.
- Research, proposals, and implementation of the police departments new market.
- Collaborative implementation of Municode.
- Hired and onboarded 12 new employees
- Changed HR platforms to save $1,400 in future costs.
- Sergeant Promotional
- Presenters at Chief's Course 2021 (2 years in a row)
- Another successful year of performance evaluations
- Continued follow-up with COVID policies, regulations, reporting, and practices
- Employee mandatory yearly training completed

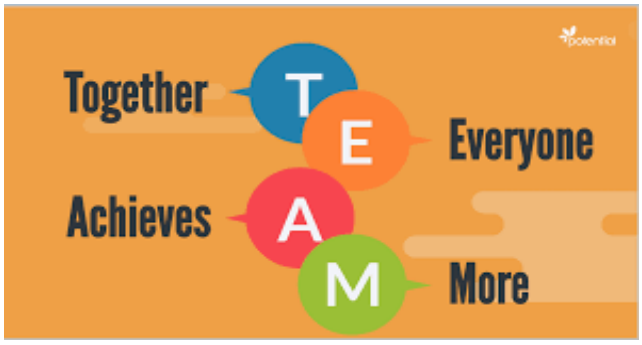
Culture / Events

- Virtual "Matilda" Auditions.
- Virtual Easter Bunny Hop – (Winners found a bunny on different city website pages daily and received city mugs full of candy).

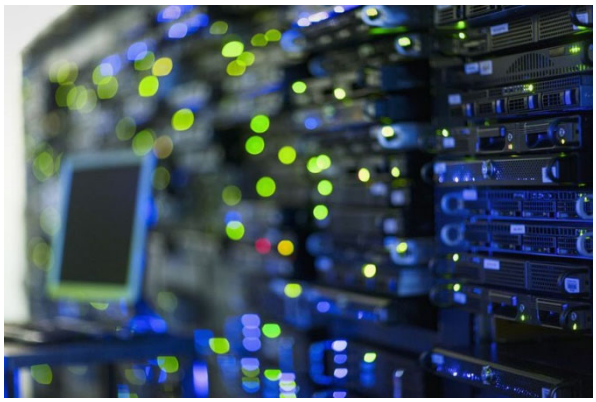
- Scheduled the COVID testing March -September and a vaccine clinic in August.
- Butlerville Days – Weeklong Butlerville Days event with a car cruise, PTOS seminar, hidden rock hunts, painting class, chalk art contest, scooter demo, bingo, stage entertainment, vendors, inflatables. Patrons said it was one of the best Butlerville Days, it had a fun community feel.
- "Matilda The Musical" - largest attendance the Arts Council has ever had.
- Bark in the Park - Even though it rained at the beginning of the event, patrons still showed up to take their dogs out for some fun. The fenced off area and police obstacles seem to be the highlight of the event. Of course, the 200 free hot dogs disappeared!
- Prepared 2 grants and received $14,200 for Zoo Arts and Parks (ZAP) (still waiting to hear from Utah Division of Arts and Museums (UDAM)).
- Special events - Adjusted the payment for the permit and the council approved it.
- Christmas events – Held a Light the Heights tree lighting and sing-along, holiday decorating contest, and virtual Santa visits.
- Support Arts Council, Historic Committee and Butlerville Days Committee meetings

EXPENDITURE DETAIL BY MAJOR CATEGORY

Rec, Cult, HR - 4144	Actual 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	198,263	198,629	242,213	254,352	278,323	36,110
Benefits	98,562	109,167	117,127	120,492	127,368	10,241
Total Salary & Benefits	**296,825**	**307,796**	**359,340**	**374,844**	**405,691**	**46,351**
Operational	48,944	50,508	38,100	41,580	41,100	3,000
Grand Total	**345,768**	**358,304**	**397,440**	**416,424**	**446,791**	**49,351**
FTE Counts	3.50	3.50	3.50	3.50	3.50	-



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: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		407,599 422,109 450,155
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: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		638,674 694,359 660,054
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

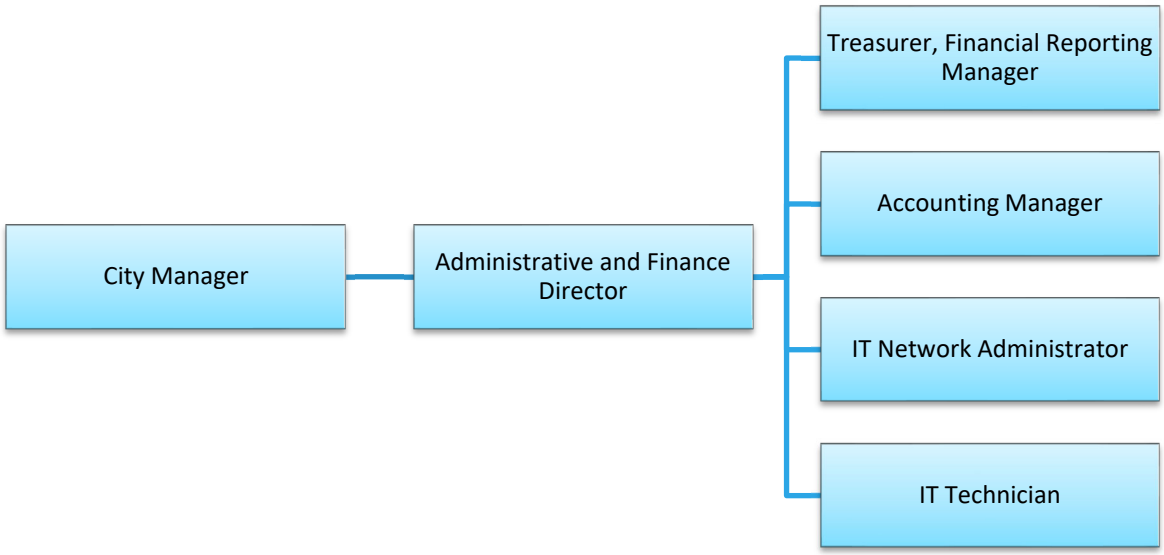
The purpose of the Finance Division is to promote, secure, and preserve the financial and property interests of the City; to supervise financial activities; to advise the City Manager on fiscal policy; and to make interim and annual financial reports as requested by the City Manager, and to prepare the 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 Annual Comprehensive Financial Report (ACFR) 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 cashiering functions, supervising 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**
Update Travel Policy	Update the Travel Policy including form(s) to help with cost estimation and reconciliation	This policy update is still in progress.
Compensation Study	Conduct and present a compensation study to guide the budget process.	Completed and implemented the compensation study mid-year as our revenue estimates allowed for the additional expense associated with the salary adjustment.
Policy Updates	Update several policies including Vehicle, Donation, Procurement	Need to formalize already written vehicle, donation and procurement policies for consideration by the City Council.
Long Term (5-year) City Financial Plan	Develop a long-term financial plan to add better transparency and expectations to the budget process.	The 5-year plan has been implemented and is used at various times through the year by staff and elected officials to estimate future impacts to the financial health of the city.
Budget Document Finalization	Complete the budget document prior to the end of September 2020	This goal has been re-evaluated and we will keep the current process for completing the budget document in December so we can contain items not available until October of each year.
Public Relations	Outline IT and Finance efforts to the public	We need to figure out how to communicate IT and Finance efforts to the community.
Duties Evaluation	Develop procedural outlines	We are actively updating procedural manuals to allow for continuity in all finance and IT functions.

Current Year Goals and Objectives		
Goal	**Objective**	**Milestones**
Update Travel Policy	Update the Travel Policy to help with cost estimation and reconciliation	Update the travel policy and delineate personal and business expenses. Develop forms that will easily allow calculation of costs and reimbursements as well as post-travel reconciliations.
Compensation Study	Review annually or as needed	Review the need for Compensation Study comparisons as needed. The police compensation was reviewed in the fall of 2021.
Policy Updates	Update several policies including Vehicle, Donation, Procurement	Formalize already written vehicle, donation and procurement policies for consideration by the city council.
Long Term (5-year) City Financial Plan	Improve the long term financial plan for use by the public and elected officials	Update the long-term city financial plan with systemic updates at specific intervals for review and input from other department directors, city manager, and ultimately the city council.
Public Relations	Outline IT and Finance efforts to the public	Continue to outline completed and future IT and Finance efforts and projects and work with the communications manager to promote with the public.
Duties Evaluation	Develop procedural outlines	Update written documents for all functions and positions in the Finance and Administrative Services department to allow easier assumption of duties if employees are absent from their position for a long duration or due to turnover.

WORKLOAD INDICATORS / STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2018-2019	FY 2019-2020	FY 2020-2021
Number of Employees Paid	142	131	123
Number of Accounts Payable Disbursements	1,722	1,612	1,362
Computer Workstations / Laptops	118	112	119
Servers Supported including virtual servers	32	46	50
Switch, Firewall, Storage, and Cloud (New category in 20/21)			18

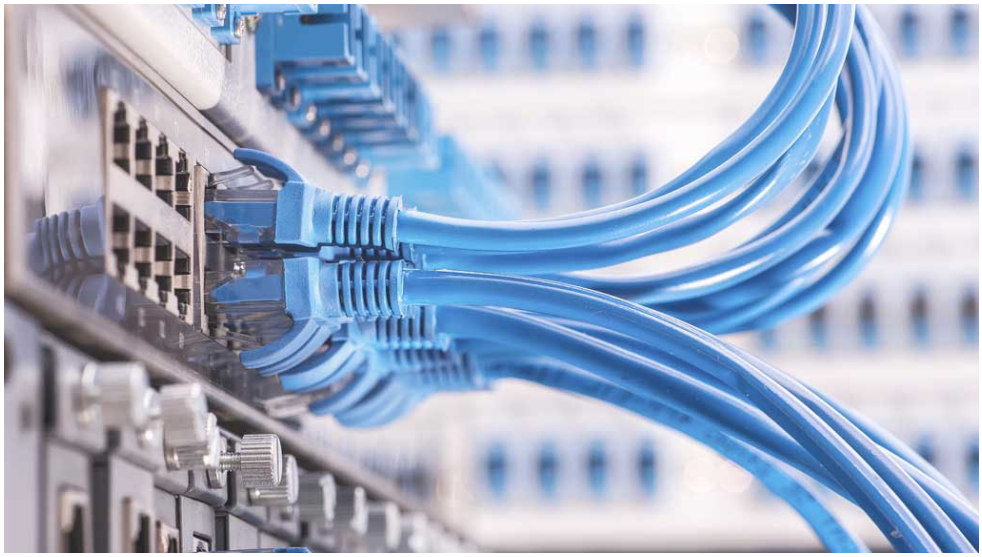
FY2020-21 MAJOR ACCOMPLISHMENTS

Finance

- Recipient for 14 consecutive years of the Distinguished Budget Presentation Award from the Government Finance Officers Association for excellence in budgeting.
- Continued to utilize Compensation and Budget sub-committees as a part of the budget process.
- Continued to develop a five-year plan to help with projections and budgeting in future years.
- Updated several software systems and processes to help with gathering and reporting financial data.

IT

- Disaster Recovery & Server backups now in Microsoft Azure for Gov cloud.
- Migrated several server functions to the cloud.
- Created generic emails for departments for consistency in communication.
- Configured internal security certificate server for enhanced security.
- Implemented password-less 2-factor authorization VPN for the PD.
- Redundant internet with two separate providers.
- Installed new Wi-Fi that allows better public access and better security.
- Setup GPS for all Public Works trucks.
- Enhanced Zoom so we have both in person with online participation with the various public meetings that we facilitate.



EXPENDITURE DETAIL BY MAJOR CATEGORY

Finance - 4141	Actual 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	265,741	270,473	269,474	280,874	303,580	34,106
Benefits	126,555	126,750	122,750	125,860	131,200	8,450
Total Salary & Benefits	**392,295**	**397,223**	**392,224**	**406,734**	**434,780**	**42,556**
Operational	13,142	5,753	15,375	15,375	15,375	-
Grand Total	**405,437**	**402,976**	**407,599**	**422,109**	**450,155**	**42,556**
FTE Counts	3.00	3.00	3.00	3.00	3.00	-

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 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	101,710	146,237	147,074	151,391	161,589	14,515
Benefits	49,397	60,931	59,600	60,782	55,965	(3,635)
Total Salary & Benefits	**151,107**	**207,169**	**206,674**	**212,173**	**217,554**	**10,880**
Operational	327,968	325,914	432,000	482,186	442,500	10,500
Grand Total	**479,074**	**533,083**	**638,674**	**694,359**	**660,054**	**21,380**
FTE Counts	2.00	2.00	2.00	2.00	2.00	-

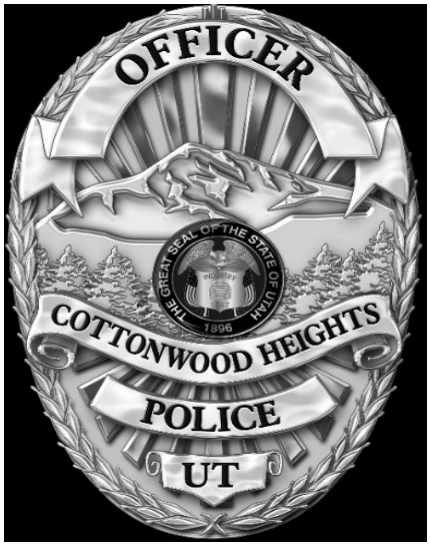
Explanation of significant changes:

Finance and IT – Market adjustment and COLA increases.

IT Operational – New software licenses.

`

Police



FUND:		General Fund		**COST CENTER NUMBER**		11-4211
DEPARTMENT:		Public Safety		**FULL TIME EQUIVALENT**		48.88
DIVISION		Police		**BUDGET: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		6,074,478 6,325,312 6,717,604
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 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.

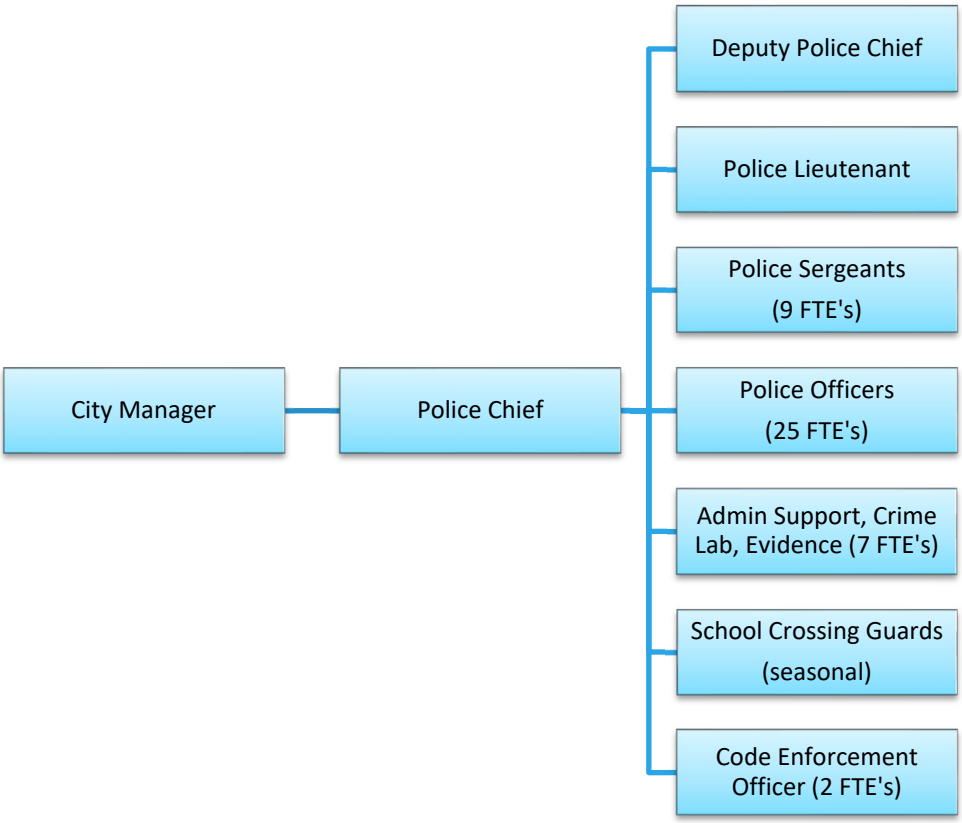
The purpose of the police service is to uphold the law fairly and firmly; to prevent crime; to pursue and bring to justice those who break the law; to keep the peace; to protect, help and reassure the community; and to be seen to do this with integrity, common sense, and sound judgement.

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 and 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 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.	35% of the Cottonwood Heights Police Department members are minorities and/or women. Recruitment is considered a daily effort, and any interaction can result in an opportunity to actively recruit employees from diverse backgrounds.
Improve Service to the Community	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).	Cottonwood Heights has fully inaugurated the Versaterm Records and Dispatch platform. The department served as a training transition team for other agencies within the Salt Lake Metro area. This single records software enables officers to immediately access information and histories from all other Salt Lake Valley agencies. There are two departments still in transition, but integration is anticipated within the next six months.
Specialized Training	Become more involved in alternative use of force training. Continue de-escalation training and lethal force alternatives, including ground tactics.	The Cottonwood Heights Police Department coordinates the Salt Lake County Critical Incident training for officers within the valley. The police department has completed training on de-escalation, autism recognition and diversity awareness.
Police Budget Responsibility	Evaluate cost structures to determine where money could be saved in the police budget.	Since FY 2018 the police department has surrendered budget cuts totaling over 400,000 and a decrease of 3 FTEs, but through refocusing staff and tightening line items the service has been maintained and become more efficient. The department had another 3% underspend within the 2020-2021 budget.
PANDEMIC	COVID-19 Response	The Police Department stayed fully functional during the pandemic and lock-down and continued to provide all police services and proactive law enforcement. The Department continues to use decontamination and cleaning routines developed during the pandemic.

Current Year Goals and Objectives		
Goal	**Objective**	**Milestones**
Continue to Improve Community/Race Relations	Work closely with the Cottonwood Heights community to strengthen relationships and foster trust.	CHPD has a engaged a LCSW to counsel staff and instruct on such topics as: • Mental toughness and resilience • Family health strategies • Navigating burnout and compassion fatigue • Personality profiles • Depression and anxiety identification and combating strategies
Improve Service to the Community	Implementing Project Safeguard	Responding to calls to help those with mental illness is often difficult and requires collaboration. Police have mental health issue training but lack access to tools, medications, housing, and long-term treatment. Social workers are deeply committed to navigating people struggling through life, but it is dangerous to interact with some unstable individuals without police protection. The Police Department believes the answer is combining resources. Project Safeguard uses community resources such as the police, housing specialists, and medical providers to help stabilize the families and divert valuable resources to other community needs.
Improve Police Training for the Civil Unrest	Engage with all metro agencies and the State in a combined POU Unit	A Public Protection Unit or Public Order Unit (POU) is concerned with preserving the public peace, preventing crime, arresting offenders, and protecting the rights of persons and property. CHPD desires that the POUs should work as a team under appropriate circumstances for the purpose of obtaining maximum efficiency in cooperative law enforcement operations. The Valley Regional Public Order Unit composed of Salt Lake Valley POUs centralizes training, equipment, and policies.
Promote Emergency Management	The police department is responsible for Emergency Management.	The Police Department plans to host an 8 week CERT (Citizens Emergency Response Team) certification course. This course will certify 24 Cottonwood Heights citizens in the CERT discipline. Continue to host quarterly training classes where citizens receive training in a variety of Emergency Preparedness and Neighborhood Watch topics. Work with Salt Lake County Emergency Management and their contractor to craft an Emergency Operations Plan for the city that will fit seamlessly into the Salt Lake County EOP which is currently under development. (This is a carry over goal from 2021 that was not completed due to COVID-19)

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2017-2018 Actual	FY 2018-2019 Actual	FY 2019-2020 Actual	FY 2020-2021 Actual
Part I Person Crimes	189	146	185	139
Property Crimes	868	843	851	863
Calls for Services	19,041	19,009	16,917	17,992
Adult Arrests	1,318	1,190	962	904
Juvenile Arrests	140	195	64	46
DUI Arrests	168	156	111	86
Accidents w/injuries	111	98	96	76
Accidents w/o injuries	585	600	482	345

PERCENT OF CRIMES CLEARED BY ARREST

Crime	National Average 2020	Cottonwood Heights 2018-2019	Cottonwood Heights 2019-2020	Cottonwood Heights 2020-2021
Criminal Homicide/Manslaughter	54.4%	100%	100%	NR/100%
Rape	30.6%	100%	127%	27%
Robbery	28.8%	63%	60%	60%
Aggravated Assault	46.4%	84%	78%	78%
Burglary	14.0%	15%	20%	20%
Larceny-Theft	15.1%	31%	29%	29%

FY 2020-2021 MAJOR ACCOMPLISHMENTS

1. To further our goal of community policing, the police department has teamed up with several Salt Lake County partners and launched the Project Safeguard program, which protects those with mental illness, disabilities, and autism.
   - Residents register loved ones in the system and provide a person's name, birthday, physical description, emergency contact information, and known triggers and behaviors. Participants are encouraged to only share information they feel comfortable providing.
   - Officers verify and upload this information to a records management system so any participating Salt Lake County officer can quickly access it if they encounter a person with mental illness or a disability.
   - When possible, an officer trained in crisis intervention (CIT) responds to the call.

   Project Safeguard is a collaboration between the Unified Police Department, local mental health facilities, and other partners, including:
   - Adult Probation and Parole
   - Aging and Adult Services
   - Division of Child and Family Services
   - Huntsman Mental Health Institute
   - Salt Lake County Behavioral Health Services
   - Wahlen Department of Veterans Affairs Medical Center

The program promotes communication and is primarily for helping officers find people with Alzheimer's disease, dementia, or autism who are missing. Officers also work with licensed clinical social workers to reduce violent outcomes and unnecessary incarcerations when helping those with mental illness.

2. CHPD maintained staffing despite critical staffing levels and response time and a dramatic increase in violent crimes. The Department saw the following decreases:
    - Homicide none reported
    - Rape 133% decrease
    - Robbery 114% decrease
    - Assault 82% decrease
    - Burglary 14% decrease
    - Larceny 18% decrease

3. Police administrators in the United States have dealt with the fallout from lack of video from an officer-citizen encounter incident where the agency policy calls for recording. When departments don't have the video evidence that they are supposed to have, public trust erodes. There may even be cause for concern when an officer otherwise did an exemplary job of handling a difficult situation. To resolve this issue, the Cottonwood Heights Police Department has invested in the new generation of Body Worn Cameras (BWC), which are activated automatically whenever officers remove their firearm or Taser from the holster.

4. Cottonwood Heights has fully inaugurated the Versaterm Records and Dispatch platform. The department served as a training transition team for other agencies within the Salt Lake Metro area. This single records software enables officers to immediately access information and histories from all other Salt Lake Valley agencies.

5. Zero Fatalities: Traffic fatalities have increased in Utah and nationwide, but Cottonwood Heights has one of the lowest injury/death rates from impaired driving in the nation. The Police Department is proactive with traffic enforcement and DUI arrests, and there were zero fatalities in Cottonwood Heights in 2021, continuing the five-year trend.

6. Emergency Management: The Police Department completed the Cottonwood Heights city annex portion of the Salt Lake County All Hazards Mitigation Plan, a collaborative effort between Salt Lake County Emergency Management and individual municipalities. The Federal Emergency Management Agency (FEMA) requires this plan for disaster reimbursement. The Police Department provided four quarterly trainings to community members interested in emergency preparedness in spite of COVID-19 and community gathering restrictions. The drills exercised the community's ability to communicate through various methods with the city Emergency Operations Center.

FIVE-YEAR LOOK AHEAD

- The Police Department collaborated to organize the Salt Lake Valley officer-involved critical incident and major accident teams. These groups require a high level of expertise and provide a superior product to all Salt Lake County citizens. By regionalizing groups comprising officers from every participating agency, police departments have uniform training, policies, and professional investigations, reducing the financial and resource impact to smaller agencies. Consolidating these services establishes a uniformity residents expect. The Police Department is developing a Unified Public Order Unit and exploring the viability of expanding the concept to SWAT and K-9 without compromising local control.

- The Police Department plans to develop officer recruiting and retention strategies and remain competitive with salaries and benefits. Officer retention is critical, since talent is very competitive and the cost of training and recruiting officers substantially impacts the budget. The Police Department's goal is preserving, recruiting, and supporting the finest officers with the greatest skillset and character.
- The Police Department functions efficiently because of back-end support staff. The Department plans to establish career paths for civilian professionals to create long-term relationships and preserve institutional knowledge.
- CHPD plans to continue promoting relationships with federal agencies for mutually beneficial enforcement efforts and assign a task force officer to DEA or FBI.
- The Police Department plans to evaluate the need for and benefits of an additional code enforcement officer, as many city quality-of-life issues involve a robust and efficient ordinance enforcement program serving 7 days a week.

EXPENDITURE DETAIL BY MAJOR CATEGORY

Police - 4211	Actual 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	3,300,250	3,390,386	3,336,678	3,495,641	3,718,465	381,787
Benefits	1,767,523	1,758,195	1,881,209	1,934,515	2,018,048	136,839
Total Salary & Benefits	**5,067,773**	**5,148,581**	**5,217,887**	**5,430,156**	**5,736,513**	**518,626**
Operational	769,041	837,394	856,591	895,156	981,091	124,500
Grand Total	**5,836,814**	**5,985,975**	**6,074,478**	**6,325,312**	**6,717,604**	**643,126**
FTE Counts	48.98	48.48	48.88	48.88	48.88	-

ORDINANCE ENFORCEMENT

FUND:		General Fund		**COST CENTER NUMBER**		11-4256
DEPARTMENT:		Public Safety		**FULL TIME EQUIVALENT**		2.00
DIVISION		Police		**BUDGET: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		176,388 180,548 190,304
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

Ordinance officers investigate ordinance violation complaints on a wide range of land use and operation ordinances and property maintenance matters. The officers bring code violations to the property owner or tenant's attention and establish a reasonable time for correction. As a last resort, or for repeated code violations, officers issue fines for violations and ask residents to appear in local housing/ordinance hearings. The ordinance officer coordinates with health department inspectors and investigates health violation complaints. The CHPD currently has two full-time ordinance officers.

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. The team acts as a liaison with community members on programs and policies to ensure stable quality of life and neighborhood improvements.
- Enforces animal control ordinances and provides animal control pickup service.
- Administers the City's animal licensing program.
- Code Enforcement promotes responsible domestic animal ownership through city ordinance adherence. This includes animal impounding, notifying owners and ensuring animal redemption, disposing of unclaimed or infected animals, confining and muzzling certain animals, rabies control, and vaccination notices. The department values its "no kill program" and placed every healthy pet in a home last year.

- Conducts publicity programs to acquaint the public with the laws and regulations dealing with animal ownership and control.

WORKLOAD INDICATORS

Service	FY 2017-2018 Actual	FY 2018-2019 Actual	FY 2019-2020 Actual	FY 2020-2021 Actual
Animal Involved Calls for Service	860	844	637	1543
Ordinance Violation Citations Issued	17	22	20	203
Impounded Cats and Dogs	96	81	63	30
Impounded Animals Euthanized	3	5	5	9
Code Enforcement Cases	700	756	696	659

FY2020-2021 MAJOR ACCOMPLISHMENTS

- Cottonwood Heights is a "no kill" shelter city. Officers find forever homes or placements for all unclaimed pets unless they are severely damaged or sick.

- Feral cats can be a problem in every community. The city supports the "Trap, Neuter and Release Program" in lieu of destroying animals that normally cannot be adopted out.

- Because the department receives numerous pet and off-leash animal complaints on weekends, they have established a more robust patrol and enforcement presence in parks, trails, and open spaces on weekends.

- Short-term rentals (STRs) are of particular concern in Cottonwood Heights. The Police Department has experienced enforcement challenges with new legislation but remains vigilant and is working to find a viable compromise with the new legislature.

- Animal issue and code enforcement calls more than doubled in 2021. Staff are working to respond and remedy all complaints in a timely matter, and new online reporting has made the complaint process more efficient.

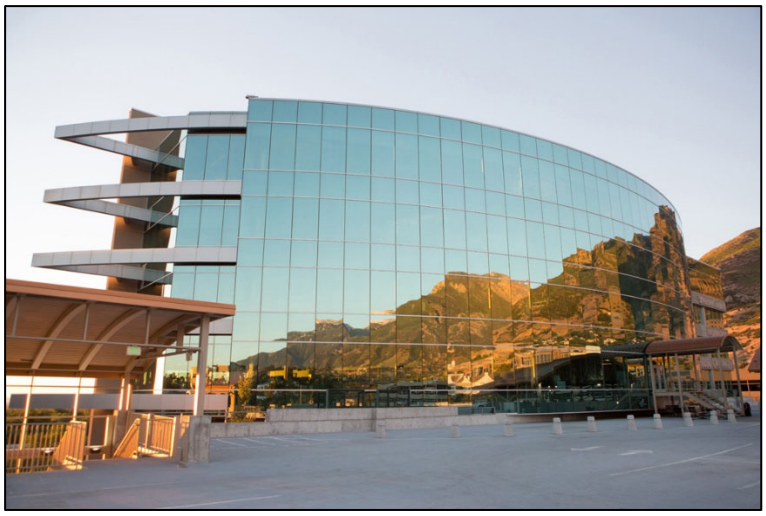
- Because fireworks were banned throughout most of the city because of a hot, dry summer and extreme fire danger, officers advertised the ban and educated residents. The department supplemented regular patrols with a focus on fireworks prevention and reported one minor incident in 2021.

2020-2021 Goals

- Evaluate Disaster Preparedness Plan for areas of improvement and updates.
- Increase and improve licensing by allowing owners to register pets online.
- Continue and expand weekend patrol within parks, trails, and open spaces in the summer months.

Ordinance Enf. -4256	Actual 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	111,614	111,900	108,056	111,261	118,094	10,038
Benefits	57,327	51,451	55,232	56,187	57,410	2,178
Total Salary & Benefits	**168,942**	**163,351**	**163,288**	**167,448**	**175,504**	**12,216**
Operational	3,589	3,020	13,100	13,100	14,800	1,700
Grand Total	**172,531**	**166,371**	**176,388**	**180,548**	**190,304**	**13,916**
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: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		977,601 1,066,437 1,073,349
				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:

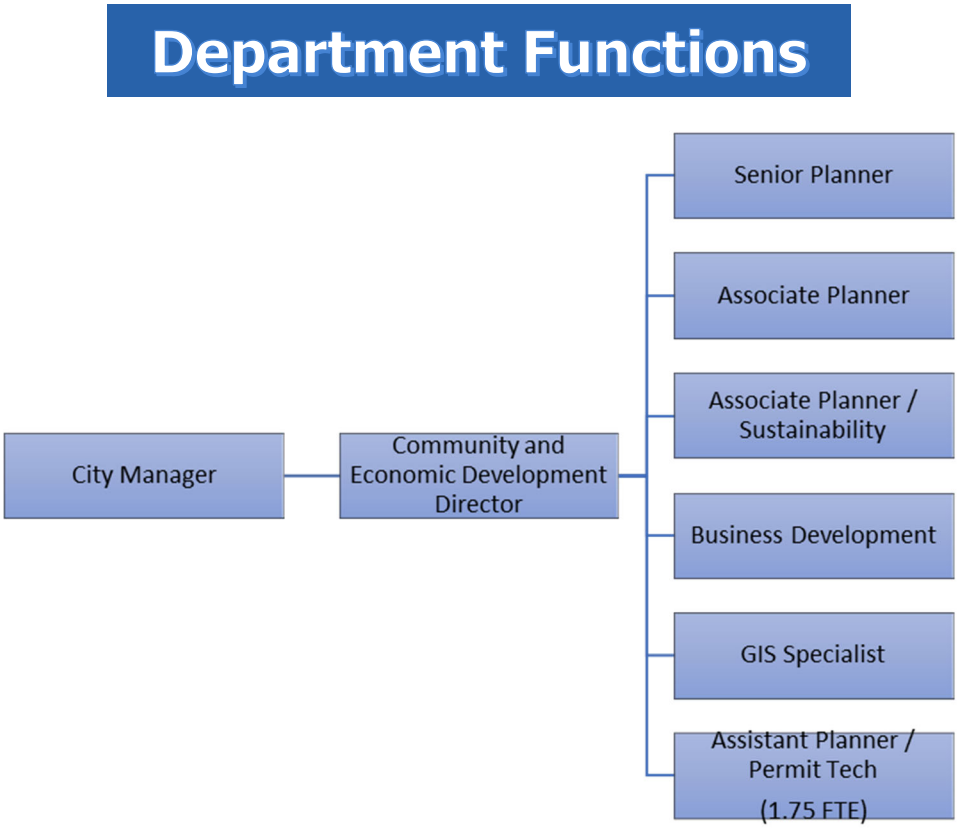
A. Plan, promote, and coordinate all activities affecting community development;
B. Speak on behalf of the department concerning the public issues in the community over which the department has jurisdiction or advisory responsibility;
C. Establish overall work priorities and allocate work among the staff 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



- **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 decisionmakers and the public, providing city departments and residents 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. They 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.

- **Sustainability –** Sustainability staff works to implement sustainability priorities and best practices in the city by incorporating those principles into new city policies, plans, and ordinances, works to promote sustainability to city residents and businesses, and leads a joint sustainability effort with nearby municipalities.

Workload and Accomplishments

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

Notable Accomplishments

- Completed substantial work on a Parks, Trails, and Open Space Master Plan that guides future policy decisions and priorities on parks, trails, and open space projects in the city;
- Made substantial progress on a comprehensive General Plan update. This work is expected to be completed, with a new plan adopted, during the next fiscal year;
- Procured grants and aided in the design of a new city park (Ferguson Park). The new park will be completed next fiscal year;
- Implemented a new ordinance to regulate accessory dwelling units in the city, as mandated by the State of Utah;
- Continued business outreach and advertisement of local, regional, and federal business assistance grants continually available via various COVID relief funds, and completed an economic impact analysis of the COVID-19 impacts on the local economy;
- Continue to serve in a leadership position for the Community Renewable Energy Program, adopted a sustainability master plan along with partner cities Holladay and Millcreek, and procured substantial grant funding to install solar panels at city hall with a very favorable return on investment;
- Further streamlined city operations to allow online submittals and payments for all building permits and business licenses;

- Coordinated with Utah Open Lands to successfully purchase and preserve 26 acres of open space near Little Cottonwood Canyon;
- Organization of various popular city events and ongoing development of Business Association:
  - Trunk or Treat
  - Bites in the Heights (food trucks at Mountview Park)
  - New Business Luncheons
  - Ribbon Cutting Ceremonies for New Businesses

Notable Building Department Accomplishments

- Permit Summary
  - Total permits issued during fiscal year – 824
  - Total Inspections performed: 2,062
- Notable projects completed or ongoing:
  - Substantial completion of Watson Hollow subdivision (approx. 40 lots)
  - Nearing completion of Giverny Subdivision (164 lots)
  - Permits issued for Walsh property development (201 residential units), including 21 deed-restricted affordable housing units
  - Construction underway for Fort Union mixed-use projects (approx. 40 live-work units)
  - Entitlement granted for 20-acre dense mixed-use development within the gravel pit area (including 40+ deed-restricted affordable housing units)

Economic Development / Business Licensing

- Number of business licenses renewed: 1,165
- Number of new business licenses issued: 120
- Square footage of new office space: 2,000
- Total square footage of office space: 2,726,282

Community Dev. Goals and Objectives

Current Year Goals and Objectives		
Goal	**Objective**	**Status Update**
Complete and adopt updated General Plan	Approval of updated General Plan	• Public open houses beginning early 2022
Ordinance updates	Review and revise ordinance requiring updates	• Planned Development District (in conjunction with General Plan) • Sensitive Lands Ordinance general updates • Business License ordinance (general updates)
Implement BST improvements	Continue to seek opportunities for acquisition / construction of BST	• Seek funds for improvement of BST trail and trailhead improvements at identified locations; • Continue to seek opportunities for land acquisition or easements along BST alignment;
Implement sustainability priorities	Continue to implement identified sustainability projects	• Continue assistance with the Community Renewal Energy Program • Complete city hall solar panel project • Ensure community eligibility in 'flip you strip' landscaping programs
Continue involvement in UDOT EIS	Continue to provide input and guidance in the EIS process	• Ensure community priorities are reflected to the greatest extent possible in UDOT's EIS project

BUDGET BY CATEGORY

Comm & Econ Dev - 4610	Actual 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	367,264	352,586	406,418	431,415	459,467	53,049
Benefits	156,738	174,858	186,733	193,589	197,432	10,699
Total Salary & Benefits	**524,003**	**527,444**	**593,151**	**625,004**	**656,899**	**63,748**
Operational	333,280	340,751	384,450	441,433	416,450	32,000
Grand Total	**857,283**	**868,195**	**977,601**	**1,066,437**	**1,073,349**	**95,748**
FTE Counts	7.75	7.75	7.75	7.75	7.75	-

Public Works

FUND:		General Fund		**COST CENTER NUMBER**		11-4410 11-4411 11-4414 11-4415
DEPARTMENT:		Public Works		**FULL TIME EQUIVALENT**		16.00
DIVISION		Public Works		**BUDGET: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		2,834,914 2,897,128 2,487,794
				DIRECTOR: Matt Shipp		

FUND:		Storm Water Fund		**COST CENTER NUMBER**		25-4414
DEPARTMENT:		Public Works		**FULL TIME EQUIVALENT**		16.00
DIVISION		Storm Water		**BUDGET: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		0 0 1,074,272
				DIRECTOR: Matt Shipp		

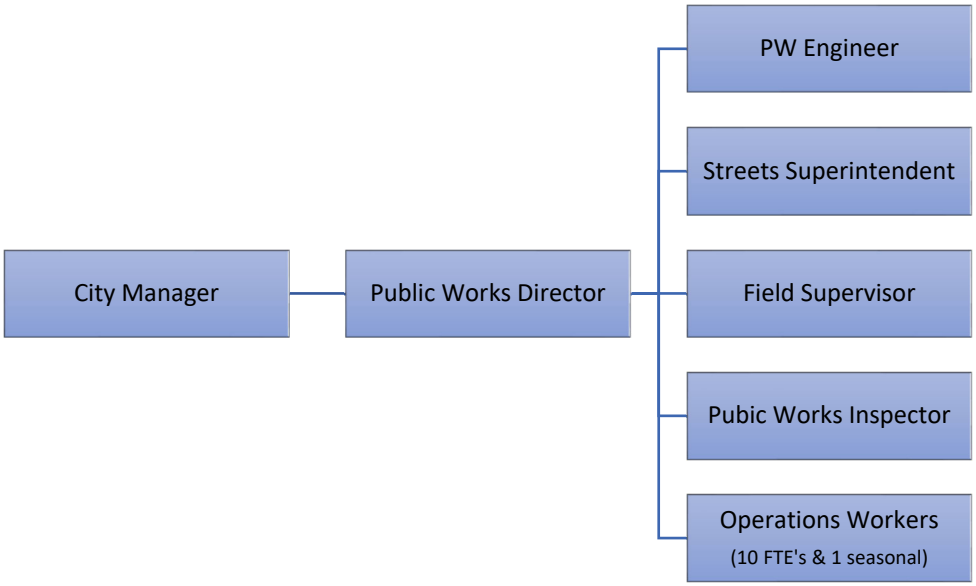
AUTHORITY: COTTONWOOD HEIGHTS CODE OF ORDINANCES 2.70.010 Duties of the Public Works Director. The Public Works Director is responsible for all matters relating to engineering review, construction, management, maintenance, and operation of the physical properties of the city. 2.70.020 Organization of 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 and supervision and inspection for private projects that affect and impact the City and its infrastructure; 2. The Impact Fee program, which uses transportation and stormwater impact fees for growth-related improvements; 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 maintains all City infrastructure systems by cleaning storm drains, snowplowing, and maintaining and repairing street signs and asphalt.

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 oversees 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 70 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**
Update Jordan Valley Municipal Permit into City Standards	Update and incorporate the new Jordan Valley Municipal Permit into the City Standards and Ordinances and have those adopted by the City Council	• We have updated the new permit standards into the city standards and are working on updating the city ordinances to have those adopted by City Council
Plan for the Storm Water Division	Develop a plan for the Storm Water Division of the Public Works Department that includes Future Projects, Equipment needs, personnel needs, and budget based on the new Storm Water Fee to be adopted by the City Council.	• Implemented stormwater fee and stormwater division plan
Procurement Documents for Capital Projects	Update and develop new Procurement Documents to make the process specific to Cottonwood Heights Engineering Division that removes the third-party engineer and bringing it in-house.	• Completed new procurement documents and implemented them on all new capital projects bid by Cottonwood Heights
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.	• Always a process to improve but we feel we have worked out all the major issues and are fine tuning the process with each storm and type

Create City APWA Standards	Create specifications to meet the Cottonwood Heights standards and modify any necessary APWA Specifications as needed.	• We have reviewed the APWA specifications and will continue to modify as necessary the current APWA standards.
Improve Public Information Campaign	Improve upon our public information campaign by working with the Public Information Officer to develop ways to get information to the public in a timely fashion. This would include road closures, road cuts, construction projects, and road maintenance plans.	• We have updated our Cottonwood Heights Notification Requirements for Capital Projects and worked with the Public Information Officer to get updated information out to the public quickly.
Update City Ordinances	Update and have adopted by the City Council Title 14 of the Municipal Code to include our updated engineering and development standards to eliminate confusion to residents, contractors, and engineers doing work in Cottonwood Heights.	• We are currently working on updating Municipal Code Title 14 and the SLEDS Ordinance to include updated engineering and development standards.

Current Year Goals and Objectives		
Goal	**Objective**	**Status Update**
Implement current 5-year road maintenance plan	Continue to implement the road maintenance plan with budget approval from the City Council	In Process, we are currently implementing year 4 of the five-year plan
Create new 5-year road maintenance plan	Create new 5-year pavement plan for 2023 – 2028 and present to City Council for approval	In Process, we have created a draft of the new 5-year plan and will present for review by City Council.
Implement new Storm Water Fee Program	Implement new storm water fee in the city for future storm drain maintenance and new projects	In Process, we have created a process to manage the collection of new Storm Water Fee and are creating new Capital and Maintenance Projects for Implementation
Update City Ordinances	Update and have adopted by the City Council Municipal Code to include our updated engineering and development standards to eliminate confusion to residents, contractors, and engineers doing work in Cottonwood Heights.	In Process, we are currently working on updating Municipal Code Title 14 and the SLEDS Ordinance to include updated engineering and development standards.

WORKLOAD INDICATORS/STATISTICAL ACCOMPLISHMENTS

Workload Indicators	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate
Number of Street Lights	**1,150**	**1,160**	**1,160**	**1,160**
Number of Lane Miles of Road	**270**	**270**	**270**	**270**
Miles of Storm Drain	**70**	**70**	**70**	**70**
Miles of Storm Drain Inspected	**5**	**5**	**20**	**20**
Linear Feet of Storm Drain Lines Cleaned	**1,000**	**1,000**	**1750**	**3000**
# Manholes Identified for Improvement	**150**	**150**	**250**	**250**

BUDGET BY CATEGORY

Public Works – 4410-15	Actual 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	769,114	945,447	938,148	974,740	1,094,723	156,575
Benefits	431,798	473,254	471,976	482,808	(19,103)	(491,079)
Total Salary & Benefits	**1,200,912**	**1,418,701**	**1,410,124**	**1,457,548**	**1,075,620**	**(334,504)**
Operational	1,418,068	1,334,550	1,424,790	1,439,580	1,412,174	(12,616)
Grand Total	**2,618,980**	**2,753,251**	**2,834,914**	**2,897,128**	**2,487,794**	**(347,120)**
FTE Counts	14.00	15.00	15.00	15.00	16.00	1.00

Storm Water Fund – 25	Actual 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Salary	-	-	-	-	-	-
Benefits	-	-	-	-	555,000	555,000
Total Salary & Benefits	**-**	**-**	**-**	**-**	**555,000**	**555,000**
Operational	-	-	-	-	519,272	519,272
Grand Total	**-**	**-**	**-**	**-**	**1,074,272**	**1,074,272**
FTE Counts	-	-	-	-	-	-

Explanation of significant changes:
Market adjustment and COLA increases.
There is a $555,000 Transfer of Salaries and Benefits to the Storm Water Fund
All operational and capital costs related to the Storm Water infrastructure are captured in the Storm Water Fund instead of the Capital Projects Fund starting in July of 2021.

Other City Services:
Justice Court
City Attorney
Municipal Elections
City Hall
Fire & Emergency Services

FUND:		General Fund		**COST CENTER NUMBER**		11-4121
DEPARTMENT:		General Government		**FULL TIME EQUIVALENT**		0.00
DIVISION		Judicial		**BUDGET: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		385,000 385,000 385,000
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: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		35,000 35,000 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: FY2021 Adopted** **FY2021 Amended** **FY2020 Budget**		220,000 233,664 253,080
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: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		0 0 45,500
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: FY2021 Adopted** **FY2021 Amended** **FY2022 Budget**		3,982,352 4,032,568 4,100,079
Subdivision		Fire and Emergency Services		**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 the Mayor and 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.

Other City Services	Actual 2018/2019	Actual 2019/2020	Original Budget 2020/2021	Adjusted Budget 2020/2021	Adopted Budget 2021/2022	Change Original 2020/2021 to Adopted 2021/2022
Justice Court	348,707	359,929	385,000	385,000	385,000	-
Beer Tax Restricted Use Court	46,606	-	35,000	35,000	35,000	-
City Attorney	208,453	195,996	220,000	233,664	253,080	33,080
Municipal Elections	-	20,993	-	-	45,000	45,000
Fire and Emergency Services	3,633,166	3,818,822	3,982,352	4,032,568	4,100,079	117,727
Grand Total	**4,236,933**	**4,395,741**	**4,622,352**	**4,686,232**	**4,818,159**	**195,807**
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.

Cottonwood
Heights

Cottonwood Heights

City between the canyons

CAPITAL PROJECT SCHEDULES

CAPITAL PROJECTS

Capital Improvement Plans

City's Capital Projects Fund and Storm Water Fund are 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: fees for service, operational transfers, intergovernmental revenues (grants), and debt proceeds. By accounting for these transactions in separate funds, the City is able to delineate between annual, operational expenditures and one-time capital expenditures and in the case of the Storm Water fund by project type.

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 and storm water infrastructure maintenance.

Funding for roads come from four sources: Class C funds granted from the State of Utah, grants from Salt Lake County as directed by the Utah State Legislature, Impact Fees 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 FY2021 is $1,210,000. 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 approximately $600,000 share of funds that should recur annually to fund transportation and trails. This is accounted for as revenue in the General Fund and transferred to the Capital Projects Fund as needed.

- Impact Fees – Cottonwood Heights Collects various amounts of Transportation and Storm Water Impact Fees that can offset certain expenses. We also carry balances of these funds as restricted funds in our Capital Projects fund balance.

- 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, $2,232,762 has been transferred from the general fund to the capital projects fund.

Funding for storm water infrastructure comes from three sources: A newly implemented storm water utility fee, grants, and internal city funds. These sources are briefly described below:

- Storm Water Utility Fees – Beginning in the 2021/2022 budget year there will be a storm water utility fee charged to the residents and businesses of the city. This storm water utility fee will be charged at a rate of $7.50 per Equivalent Residential Unit (ERU). More information on this fee can be found in the fee schedule.
- The State and Local Fiscal Recovery Fund portion of the American Rescue Plan Act allows for these funds to be spent on storm water projects. We anticipate funds to be allocated to storm water projects in the future.
- Each year, the city will allocate a portion of the general fund revenues to be spent towards storm water maintenance and other storm water capital projects. In this year's budget, $193,570 has been transferred from the general fund to the storm water projects fund.

These Funds will be used to pay for the $4,065,473 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.

In addition, on October 5, 2021 the City Council adopted a budget adjustment to the Capital Projects Fund for those projects that were unfinished in the 2020/2021 budget in addition to new project enhancements and allocating funds from the State and Local Fiscal Recovery Fund portion of the American Rescue Plan Act to several Storm Water Projects. That adjustment represents $5,071,660 in rebudgeted expense, $657,991 in rebudgeted revenue, for a net expense of $4,413,669 in funds from Cottonwood Heights. All of this was funded from (1)funds already transferred in prior years (2)an additional transfer of funds from the General Fund of $700,000 for Open Space and (3)$1,220,488 in funds from the State and Local Fiscal Recovery Fund to cover various capital projects.

Cottonwood Heights City
Original Adopted Capital Funding
Capital Projects Fund

Capital Projects Funding Table	Responsible Department	Original 2021/2022 Expense Total	Funds Source: Internal Funds	Revenues: Grant Funding	Revenues: Impact Fees
Street Funding					
City Striping	Public Works	150,000	150,000	-	-
Neighborhood Slurry Projects	Public Works	799,992	799,992		-
Prep Work for future Projects	Public Works	230,040	230,040	-	-
Overlay Projects	Public Works	786,000	786,000	-	-
Speed Mitigation	Public Works	39,480	39,480	-	-
Bengal Blvd Walkway and Intersection Environmenta	Public Works	20,000	20,000	-	-
Engineering and Design for Capital Projects	Public Works	30,000	30,000	-	-
Bike Lanes	Public Works	35,000	35,000	-	-
Sidewalk Projects		-	-	-	-
Sidewalk 50/50 Program	Public Works	50,000	50,000	-	-
2700 East Sidewalk Project	Public Works	100,000	100,000	-	-
1700 East Sidewalk Project	Public Works	173,500	173,500	-	-
Trails & Parks Projects		-	-	-	-
Ferguson Canyon Park	Public Works	61,000	(89,000)	150,000	-
Facilities		-	-	-	-
Solar at City Hall	Comm Econ Dev	516,189	166,189	350,000	-
		-	-	-	-
Grand Total		2,991,201	2,491,201	500,000	-

Internal Funds Source	
Transfer from General Fund	2,232,762
Transfer from CDRA Fund for past projects	395,727
Interest Earnings	25,000
Use of Fund Balance	(162,288)
Total Funds from Cottonwood Heights	2,491,201

Cottonwood Heights City
Original Adopted Capital Funding
Storm Water Fund

Storm Water Projects Funding Table		Original 2021/2022 Expense Total	Funds Source: Internal Funds	Revenues: Grant Funding	Revenues: Impact Fees
Storm Water Projects		-	-	-	-
Storm Water Maintenance	Public Works	665,000	665,000	-	-
Storm Water Capital	Public Works	409,272	409,272	-	-
		-	-	-	-
Grand Total		1,074,272	1,074,272	-	-

Internal Funds Source	
Transfer from General Fund	193,570
Storm Water Fee	1,406,430
Use of Fund Balance	(525,728)
Total Funds from Cottonwood Heights	1,074,272

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.

Facilities projects are to maintain and enhance the various facilities that the city uses to provide service to the residents and businesses of the city.

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.

An example of this type of project is the Bengal Boulevard Roundabout that is outlined below:

PROJECT FUNDING		
TYPE	**COST** (approx.)	**FUNDING SOURCE**
Construction Cost	$2.5 Million	Federal Transportation Improvement Program (CMAQ)
Right-of-Way Acquisition	$427, 000	Salt Lake County Corridor Preservation Fund
Total	**$2.9 Million***	

Local Funding	**$0.00**

* Added to the Statewide Transportation Improvement Program (STIP) on October 8, 2013

Cottonwood
Heights

Cottonwood Heights

City between the canyons

MUNICIPAL DEBT

COTTONWOOD HEIGHTS

Legal Debt Margin Information

(amounts expressed in thousands)

Legal Debt Margin Calculation for Fiscal Year

Assessed value (in thousands)	$ 6,716,339
Debt limit (4% of assessed value)	268,654
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	-
Legal debt margin	$ 268,654

Tax Year	2015	2016	2017	2018	2019	2020
Fiscal Year	2016	2017	2018	2019	2020	2021
Debt limit	$ 189,871	$ 206,065	$ 217,016	$ 236,965	$ 251,454	$ 268,654
Total net debt applicable to limit	13,705	16,635	16,235	15,765	15,290	14,800
Legal debt margin	$ 176,166	$ 189,430	$ 200,781	$ 221,200	$ 236,164	$ 253,854
Total net debt applicable to the limit as a percentage of debt limit	7.22%	8.07%	7.48%	6.65%	6.08%	5.51%

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 2021-22

Series Name	FY 2022 Payment	Balance as of 06/30/2021	Security	Funding Source	Use of Funds	Maturity Date
General Fund Debt						
2014 Sales Tax Revenue Bonds	916,200	11,865,000	Sales Tax Revenues	General Revenues	City Hall	7/1/2039
2016 Sales Tax Revenue Bonds	215,050	2,935,000	Sales Tax Revenues	General Revenues	City Hall, Public Works	7/1/2039
2020 Public Safety Vehicle Lease	338,078	1,964,679	Leased Equipment	General Revenues	Public Safety	7/28/2022
2016 Public Works Vehicle Lease	34,870	101,111	Leased Equipment	General Revenues	Public Works	8/10/2023
2016 Public Works Vehicle Lease	275,347	1,560,724	Leased Equipment	General Revenues	Public Works	9/14/2026
Total General Fund Debt	**1,779,546**	**18,426,514**				
	1,779,546					
	(0)					

Bond Repayment Schedules
FY 2020-25

	2014 Sales Tax Revenue Bonds		2016 Sales Tax Revenue Bonds	
	Interest	Principal	Interest	Principal
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
FY 2024-25	463,825	455,000	94,850	120,000
FY 2025-26	440,575	475,000	90,550	125,000

Equipment Lease Repayment Schedules
FY 2020-25

	2018 Public Safety Vehicles		2016 Public Works Vehicles*	
	Interest	Principal	Interest	Principal
FY 2021-22	36,543	301,535	27,491	282,726
FY 2022-23	30,934	1,663,144	22,803	287,414
FY 2023-24			18,037	292,180
FY 2024-25			13,192	262,155
FY 2025-26			8,866	266,481

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

Cottonwood
Heights

Cottonwood Heights

City between the canyons

OTHER INFORMATION

Police Department

Alarm Services

Alarm User Permit	Current Fee	Proposed Fee
Alarm User Permit	No Charge	No Change

False Alarm Fees/Fines	Current Fee	Proposed Fee
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

ANIMAL LICENSING AND PET SERVICE FEES

Pet License Fees	Current Fee	Proposed Fee
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

Pet Permit Fees	Current Fee	Proposed Fee
Commercial Operations up to 30 animals	$75	No Change
Commercial Operations over 30 animals	$150	No Change

Cattery or Kennel Permit	$25 In addition, all pets must be individually licensed	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
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	**Current Fee**	**Proposed Fee**
Impound Fees (per animal):		
First impound	$25	$40
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
Sterilization Deposits:		
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

Livestock Service Fees	Current Fee	Proposed Fee
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)	Current Fee	Proposed Fee
License Fee (per bicycle)	$1	No Change

ORDINANCE ENFORCEMENT VIOLATIONS (ZONING/ANIMAL CONTROL)

Civil Fines for Violation of Zoning Regulations	Current Fee	Proposed Fee
Residential Zones		
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
Mixed Zones		
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
Commercial and Other Zones		
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

POLICE DEPARTMENT	Current Fee	Proposed Fee
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
Event Security Fee (See Special Event Permit Fee)	$50/Hr	No Change

Community & Economic Development

Building Fees (CH Code Title 15)

Building Fees	Current fee	Proposed fee
Building Permit Fee	100% of IBC Schedule	100% of the Building Valuation Data table from the most current version of the International Building Code adopted in Utah
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.

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	Current fee	Proposed fee
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.		
Type of License	Base Fee	Base Fee
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
Short-Term Rentals	$350 (19.89.180)	No Change

Bond Schedule	**Current fee**	**Proposed fee**
Type of Bond		
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	**Current fee**	**Proposed fee**
Pre-application meeting	$150 (applied to future application fee)	No Change
Site Plan for Permitted and Conditional Uses	$1,100 base fee plus the following: PUD - $100 per dwelling unit Multi-family residential - $25 per dwelling unit Commercial - $35 per 1,000 square feet gross floor area Office - $35 per 1,000 square feet gross floor area Base fee covers two staff and engineering reviews. Applicant is responsible for actual review costs after first two reviews.	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

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 - (No public hearing required)	$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

Zoning Review - Signs & Building Permits	**Current fee**	**Proposed fee**
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	**Current fee**	**Proposed fee**
Appeals	$600	No Change
Variance applications	$900	No Change
Nonconforming building or use application	$900	No Change

Noticing (in addition to application fee)	**Current fee**	**Proposed 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	**Current fee**	**Proposed fee**
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)	**Current fee**	**Proposed fee**
Standard Bond Agreement	No Charge	No Charge
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

DEMOLITION PERMIT	**Current fee**	**Proposed fee**
Demolition Permit	$47.47	No Change

PARKING PERMITS (CH Code Sec 11.22.090)	Current fee	Proposed fee
Regular Fee For Two Permits	$5	No Change
Guest Permit	$5	No Change
Replacement Permit	$5	No Change

Residential (Single Family)	Current fee	Proposed fee
Rural Density (Lot 1/2 acre or larger)	$1.489.88 per dwelling unit	Not Applicable
Low Density (Lot 1/4 acre - under 1/2 acre)	$1,053.19 per dwelling unit	Not Applicable
Medium Density (Lot 1/8 acre - under 1/4 acre)	$642.19 per dwelling unit	Not Applicable

Residential (Multi Family)	Current fee	Proposed fee
High Density (24 units/acre)	$642.19 per acre of impervious surface	Not Applicable
Mixed Use (8 units/acre)	$642.19 per acre of impervious surface	Not Applicable

Commercial	Current fee	Proposed fee
Civic	$642.19 per acre of impervious surface	Not Applicable
Commercial	$642.19 per acre of impervious surface	Not Applicable
Neighborhood Commercial	$642.19 per acre of impervious surface	Not Applicable
O-R-D	$642.19 per acre of impervious surface	Not Applicable
Open Space	$642.19 per acre of impervious surface	Not Applicable
Open Space - Reserved	$642.19 per acre of impervious surface	Not Applicable
Religious	$642.19 per acre of impervious surface	Not Applicable
Street ROW	$642.19 per acre of impervious surface	Not Applicable
Utility	$642.19 per acre of impervious surface	Not Applicable

Streets		Current Fee	Proposed fee
Street vacation		$300	No Change
Street dedication		Preliminary - $500 Final - 6% of	No Change

Commercial License Change Fee	Current fee	Proposed fee
Minor Change Fee, e.g. name/ownership change (does not require additional review and inspection by zoning, fire, health department)	No Charge	$50
Major Change Fee, e.g. address change (requires review and inspection by zoning, fire department, and health department)	No Charge	$170

TRANSPORTATION FACILITIES IMPACT FEE

	Current fee	Proposed 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

GRADING PERMIT	Current fee	Proposed fee
Grading Permit	100% of IBC Schedule	No Change

BONDS

Bonds	Current fee	Proposed fee
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

BOARD OF ADJUSTMENT (See Community Development Fees)

CONDITIONAL USE FEES (See Community Development Fees)

GENERAL PLAN AMENDMENT (See Community Development Fees)

SIGNS (See Community Development Fees)

SITE PLAN REVIEW (See Community Development Fees)

SUBDIVISION (See Community Development Fees)

ZONING (See Community Development Fees)

Public Works Fee

Fee Schedule for Right of Way and Excavation

	Current Fee	Proposed fee
Right of Way Permit Application	$0.50 per square foot ($250 minimum charge)	$300 (per application)
Right of Way Permit Application for resident work adjacent to property (must apply for a permit)	No Charges	No Change (curb, gutter, sidewalk, and tree removal)
Inspection Fee	$100	$150(up to three inspection)
Re-Inspection (if needed)	$100	$200(each inspection after three inspections)
Road Closure or Traffic Shift: residential	$50 per day per lane	No Change
Road Closure or Traffic Shift: all others	No Charges	$ 250 per day per lane
Extension of time	$50 per permit	No Change
Authorized weekend inspection	$200 minimum for first 2 hr/$50 per hour thereafter	$75 per hour (minimum of 2 hours)

For all City sponsored projects a permit is required but fees will not be assessed and bonding will be addressed in the contracts.

Penalty Fees

	Current Fee	Proposed fee
Stop Work Order fee - No Permit	200% of Regular Permit Fee	200% of the above calculated fees plus $500
Stop Work Order - Other	$100	$200
Failure to notify city	$200 per incident and no additional permits until the penalty is paid	$200 (48-hours notice required)
Failure to Comply with approved specs, plans, and traffic control	$200 per day plus city directed expenses for traffic control, securing the excavation, repairs, etc.	$200 per day plus city expenses

Work cannot commence until all penalty fees and other fees have been paid.

Excavation Bond Amounts (Cash, Irrevocable letter of credit, or Escrow Only)

	Current Fee	Proposed fee
Minimum bond for roadway excavation	$1,000 to $4,000 depend on how many square feet	$5,000 include cuts and borings
Road cuts	No Charges	$7.50 per square foot
Road borings (assuming a minimum of six(6') feet surface patch)	No Charges	$7.50 per square foot
City reserves the right to increase/decrease the fee based on the work as determined by the Public Works Director		

Bond shall guarantee the work for one (1) year from final acceptance by the City

STORM WATER POLLUTION PREVENTION PLAN (SWPPP)

	Current Fee	Proposed fee
SWPPP	$1,500	No Change

Storm Water Fee - Monthly per Equivalent Residential Unit (ERU)*

	Current Fee	Proposed fee
2021-2022 Storm Water Fee	$7.50	No Change
2022-2023 Storm Water Fee	$7.73	No Change
2023-2024 Storm Water Fee	$7.96	No Change
2024-2025 Storm Water Fee	$8.20	No Change
2025-2026 Storm Water Fee	$8.44	No Change
2026-2027 Storm Water Fee	$8.69	No Change

* Rate is increased 3% per year to account for inflation

Finance

INTEREST ON DELINQUENT PAYMENTS DUE TO CITY

	Current Fee	Proposed fee
Interest on Delinquent Payments	18% per annum	No Change

RETURNED CHECKS	Current Fee	Proposed fee
Returned Checks	$20 per check or such greater amount as may be available under UCA Sec. 7-	No Change

RECORDS

ELECTION FEES	Current Fee	Proposed fee
Declaration of Candidacy	$25	$50

General Fees	Current Fee	Proposed fee
Custom Maps/GIS Digital Data	Based on Staff Time and Cost of Materials	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 (24" x 36" 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

GRAMA Fee Schedule	Current Fee	Proposed fee
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, facing 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
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

Others

Special Event Permit Fees

	Current fee	Proposed fee
Standard Event : Under 500 attendees and; does not require a mass gathering permit and; does not require police services.	$268	$50 (Per each event)
Standard Event Late fee	No Charge	$25 (Application must be turned in 30 days before event)
Large Scale Event : Over 500 attendees or; Needs mass gathering permit or; Needs police services.	$268	$200 (Per each event)
Large Scale Event Late Fee	No Charge	$100 (Application must be turned in 60 days before event)
Filming Permit	No Charge	$175 (Covers 3 locations) Another permit is required if you need additional locations
No Fee Permits -Block parties; Local Schools; City Sponsored Events (Unless a mass gathering permit is required)		

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.

FIRE DEPARTMENT (As per Unified Fire Authority fee schedule)

HAZARDOUS MATERIALS (See CH Code Sec 9.65.040)

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

Cottonwood
Heights

POSITIONS BY DEPARTMENT AND CHANGES

Position Titles	Budget/ Actual 2017/2018	Budget/ Actual 2018/2019	Budget/ Actual 2019/2020	Budget/ Budget 2020/2021	Adopted Budget 2021/2022	Change Budget 2020/2021 to Adopted 2021/2022
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	-	-	-	-	-
Executive Assistant to the City Manager	-	1.00	1.00	1.00	1.00	-
Communications Manager	1.00	1.00	1.00	1.00	1.00	-
City Manager Total	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**
Finance 4141						
Finance Director and Budget Officer	1.00	-	-	-	-	-
Finance and Administrative Services Director	-	1.00	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	-	-	-	-	-
Administrative Assistant	1.25	-	-	-	-	-
Finance Total	**6.25**	**3.00**	**3.00**	**3.00**	**3.00**	**-**
Records, Cultural, Human Resources 4144		**Records, Cultural, Human Resources (Adjusted 2018/2019)**				
Administrative Services (Through Budget 2017/2018)						
Deputy City Manager / Director of Admin Svs	1.00	-	-	-	-	-
Records, Cultural, and HR Director	-	1.00	1.00	1.00	1.00	-
Emergency Mgt Administrative Assistant	0.50	-	-	-	-	-
Human Resources Manager / Deputy Recorder	-	1.00	1.00	1.00	1.00	-
Benefits Coordinator	1.00	-	-	-	-	-
Culture Manager	0.50	1.00	1.00	1.00	1.00	-
Culture Coordinator	0.25	0.50	0.50	0.50	0.50	-
Office Assistant	0.50	-	-	-	-	-
Records, Cultural, Human Resources Total	**3.75**	**3.50**	**3.50**	**3.50**	**3.50**	**-**
Information Technology 4151						
Information Systems Technician	-	1.00	1.00	1.00	1.00	-
Information Systems Network Administrator	-	1.00	1.00	1.00	1.00	-
Information Technology Total	**-**	**2.00**	**2.00**	**2.00**	**2.00**	**-**
Total General Government	**18.00**	**16.50**	**16.50**	**16.50**	**16.50**	**-**
Community & Economic Development 4611						
Director of Community & Economic Developmer	1.00	1.00	1.00	1.00	1.00	-
Senior Planner	1.00	1.00	1.00	1.00	1.00	-
Associate Planner / Sustainability	1.00	1.00	1.00	1.00	1.00	-
Assistant Planner	-	-	1.00	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	-
Assistant Planner / Permit Technician	0.50	1.75	1.75	1.75	1.75	-
Planning Intern	0.50	0.50	-	-	-	-
GIS Intern	0.50	0.50	-	-	-	-
Community & Economic Development Total	**6.50**	**7.75**	**7.75**	**7.75**	**7.75**	**-**

POSITIONS BY DEPARTMENT AND CHANGES

Position Titles	Budget/ Actual 2017/2018	Budget/ Actual 2018/2019	Budget/ Actual 2019/2020	Adopted Budget 2020/2021	Adopted Budget 2020/2021	Change Budget 2020/2021 to Adopted 2021/2022
Public Works 4410						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Public Works Deputy Director	-	-	-	-	1.00	1.00
Senior Civil Engineer	-	-	1.00	1.00	1.00	-
PW Superintendent	1.00	1.00	1.00	1.00	-	(1.00)
PW Field Supervisor	1.00	1.00	1.00	1.00	1.00	-
Storm Water Manager	1.00	1.00	1.00	1.00	1.00	-
Crew Leader	1.00	1.00	1.00	1.00	1.00	-
PW Operations Specialist	7.00	8.00	9.00	9.00	10.00	1.00
PW Seasonal Laborer	2.00	1.00	-	-	-	-
Public Works Total	**14.00**	**14.00**	**15.00**	**15.00**	**16.00**	**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	2.00	1.00	1.00	1.00	1.00	-
Sergeant	8.00	8.00	9.00	9.00	9.00	-
Police Officer / Detective	27.50	26.50	25.00	25.00	25.00	-
Administrative Assistant	-	-	-	-	-	-
Assistant Emergency Manager	-	-	1.00	1.00	1.00	-
Records Supervisor	1.00	1.00	1.00	1.00	1.00	-
Support Specialist	4.00	4.00	2.00	2.00	2.00	-
Evidence Tech / Forensic Specialist			1.00	1.00	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	1.00	-	-	-	-	-
Police Records Clerk	-	-	-	-	-	-
School Crossing Guards	4.48	4.48	4.48	4.88	4.88	-
Police Total	**50.98**	**48.98**	**48.48**	**48.88**	**48.88**	**-**
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	**52.98**	**50.98**	**50.48**	**50.88**	**50.88**	**-**
Total City Employees	**91.48**	**89.23**	**89.73**	**90.13**	**91.13**	**1.00**
Total General Government	18.00	16.50	16.50	16.50	16.50	-
Total Community & Economic Development	6.50	7.75	7.75	7.75	7.75	-
Total Public Works	14.00	14.00	15.00	15.00	16.00	1.00
Total Public Safety	52.98	50.98	50.48	50.88	50.88	-

Changes from 2020/2021 Budget to Adopted 2021/2022 Budget:

Added a PW Operations FTE for the Storm Water Fund	1.00
	1.00

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 and 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.

- **Cost-saving opportunities.** City operations are assessed each year as part of the budget process to find ways to reduce operational costs while not reducing service levels.
- **Potential new revenue sources.** Cottonwood Heights currently provides services without the telecommunications tax, which is charged by most municipalities. A city is allowed to charge a 3.5% tax on all telecommunications bills. This tax is estimated to bring in approximately $350,000 annually and is already assessed by every other City within Salt Lake County but has not been implemented in Cottonwood Heights.
- **Stormwater fee.** Starting this budget year, the city is charging a stormwater fee to pay for the maintenance and capital cost of keeping the stormwater system in good working order. Most cities charge residents a fee ranging from $5 to $12 per month for stormwater system maintenance. The current fee is $7.50 per equivalent residential unit (ERU), and residents will be charged beginning in January 2022. The City must evaluate fee each year to determine the rate needed in future years in relation to the cost projections going forward.
- **Personnel costs.** Our employees are our most valuable resource. The City has a very competitive pay plan that has allowed it to provide professional and quality services to

Cottonwood Heights residents. However, this pay and benefits plan needs to be evaluated and updated consistently with salary studies 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 infrastructure maintenance. The FY2022 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 identifying critical needs in road repair and maintenance. This study is scheduled to be updated for use in budget years FY2023 forward.

Formal five-year plan – The City has developed 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 stormwater updates, open space, and trails acquisition and development, as well as expenses that are more one-time in nature. This process has been in development for several years and recently has been updated to reflect the impacts of recent financial projections and realities the City is facing. Staff and elected officials will update the five-year plan at least annually and use it to consider various budget requests and financial options are considered.

A snapshot of the most recent five-year plan and included assumptions is outlined below:

2021-2022 Original Budget to December 7 Projection:

- Starting fund balance projected to be $7,928,296
- Overall revenues recommended increase by $975,000
    - Original adopted budget had a sales tax budget of $7,200,000. We now recommend this to be $8,000,000. Actual from 2020-2021 was $7,894,215.
    - Other tax revenues of $175,000, including transient room tax and energy tax.
- Overall expenditures recommended budget decrease of $69,901
    - Debt service savings from refinancing outstanding debt on our buildings and public works yard $69,901.

2022-2023 Budget Projection Assumptions:

- Starting fund balance projected to be $7,927,343
- Overall revenue changes anticipated to be an increase of $1,025,000 before elimination of the American Recovery Plan State and Local Fiscal Recovery Funds of $2,002,670.
    - Annual property tax "new growth" increase of $50,000
    - Annual sales tax revenue increase of 11.1% to approximately $800,000 as we raise the budget to $8 million from $7.2 million to match current sales tax receipts projection.
    - Annual Class C roads, franchise tax/fees increase of approximately $175,000
    - Removal of ARP-SLFRF grant revenues of $2,002,670
- Overall expenditures changes anticipated to be an increase of $1,622,000
    - Remaining portion of 2021-2022 police market compensation of $121,025
    - COLA, merit, health / dental, URS increase approximately $830,000
        - COLA is typically measured by the annual cpi-u, which is expected to be in the 6.5% range. Annual impact of $550,000.
        - Merit increase of $230,000
        - Health and dental of $50,000
    - Take out every other year election costs of $45,000
    - Public works building $425,000 (less annual savings of $44,000) = $381,000 total.
    - Fire 5% increase projection of $200,000
    - Add funds to the 5-year road plan for a total of $2,750,000. Increase of $517,000
    - Annual miscellaneous increases of $400,000
        - This includes an additional $200,000 due to the expected inflationary increases that could impact the city.
    - Reduce one-time grant items of $782,000 included in the 2021-2022 budget

- Annual bond changes per debt service schedules: $69,901
  - Refunding the 2014 and 2016 bonds to a lower interest rate: decrease of -$69,901
- Transfers to other funds changes of -$1,914,000
  - Stormwater fund transfer changes of -$1,214K for elimination of the APA-SLFRF transfer of $1,221K and an increase of $7K
  - Reduce $700,000 for the capital transfer for open space

2023-2024 Budget Projection Assumptions:

- Starting fund balance projected to be $6,290,764
- Overall revenue changes anticipated to be an increase of $530,000
  - Annual property tax "new growth" increase $50,000
  - Annual sales tax revenue increase of 5.9%, approximately $470,000
  - Annual Class C roads, franchise tax/fees increase of approximately $10,000
- Overall expenditure changes anticipated to be an increase of $831,000
  - COLA, merit, health / dental, URS increase of approximately $460,000
  - Add in every other year elections costs of $45,000
  - Fire 3% increase projection of $126,000
  - Annual miscellaneous increases of $200,000
- Annual bond changes per debt service schedules of $107K
  - Police vehicle (new equipment year) $100K, various debt service changes $7K

2024-2025 Budget Projection Assumptions:

- Starting fund balance projected to be $4,271,362
- Overall revenue changes anticipated to be an increase of $530,000
  - Annual property tax "new growth" increase of $50,000
  - Annual sales tax revenue increase of 5.8%, approximately $490,000
  - Annual Class C roads, franchise tax/fees decrease of approximately -$10,000
- Overall expenditure changes anticipated to be an increase of $649,000
  - COLA, merit, health / dental, URS increase of approximately $470,000
  - Take out every other year election costs -$45,000
  - Fire 3% increase projection of $126,000
  - Annual miscellaneous increases of $200,000
- Annual bond changes per debt service schedules -$36,502
  - Public Works vehicle lease savings of -$36,502

2025-2026 Budget Projection Assumptions:

- Starting fund balance projected to be $2,092,462
- Overall revenue changes anticipated to be an increase of $540,000
  - Annual property tax "new growth" increase of $50,000
  - Annual sales tax revenue increase of 5.2%, approximately $470,000
  - Annual class C roads, franchise tax/fees increase of approximately $20,000
- Overall expenditures changes anticipated to be an increase of $776,000
  - COLA, merit, health / dental, URS increase approximately $480,000
  - Add in every other year Elections costs $45,000
  - Fire 3% increase projection of $126,000
  - Annual miscellaneous increases of $200,000
- Annual bond changes per debt service schedules: $1,304
  - One of the two Public Works leases ends: $1,304

2026-2027 Budget Projection Assumptions:

- Starting fund balance projected to be -$373,742

- Overall revenue changes anticipated to be an increase of $520,000
    - Annual property tax "new growth" increase of $50,000
    - Annual sales tax revenue increase of 5.0%, approximately $470,000
    - Annual class C Roads, franchise tax/fees decrease of approximately $0
- Overall expenditures changes anticipated to be an increase of $776,000
    - COLA, merit, health / dental, URS increase approximately $470,000
    - Take out every other year election costs of -$45,000
    - Fire 3% increase projection of $126,000
    - Annual miscellaneous increases of $200,000
- Annual bond changes per debt service schedules $0
    - Various debt service changes $0

Options not included that need consideration:

- For every 1% property tax increase, there is $80,000 in new revenue, 2% = $160,000, etc.
- Telecom fee revenues (not currently implemented): $350,000 annually.

Cottonwood Heights City
Fund Summary Projections / 2021/2022 Budget Year
General Fund
December 7, 2021

Year	Type	Actual / Projected Beginning Fund Balance		Budgeted Revenues		Budgeted Expenditures		Transfers In/Out		Budgeted Ending Fund Balance		Underexpend / Revenue Variance	Underexpend / Revenue Variance %		Actual / Projected / Budgeted Ending Fund Balance	Budgeted Fund Balance Rate of Change	Actual / Projected Rate of Change	6% Minimum Fund Balance	Ending Fund Balance Available for Appropriation
2020-2021	Actual	5,480,224	+	21,381,600	+	(18,319,427)	+	(3,693,805)	=	4,848,592	+	3,079,704	16.8%	=	7,928,296	(631,632)	2,448,072	1,282,896	
^This year we received + $2.1 Million Sales Tax Revenue, and recognized an Underexpend of $1 Million as we dealt with the COVID-19 uncertainties																			
2021-2022	Budget	7,928,296	+	23,958,870	+	(19,628,732)	+	(6,125,992)	=	6,132,442	+	750,000	3.8%	=	6,882,442	(1,795,854)	(1,045,854) (3,493,926)	1,437,532	4,849,731
2021-2022	Projection	7,928,296	+	23,958,870	+	(19,628,732)	+	(6,125,992)	=	6,132,442	+	1,794,901	9.1%	=	7,927,343 (953)	(1,795,854)	(953) 1,044,901	1,437,532	5,894,631
2022-2023	Projected +1	7,927,343	+	22,981,200	+	(21,180,845)	+	(4,211,934)	=	5,515,764	+	775,000	3.7%	=	6,290,764	(2,411,579)	(1,636,579) (590,725)	1,378,872	4,316,713
2023-2024	Projected +2	6,290,764	+	23,511,200	+	(22,118,668)	+	(4,211,934)	=	3,471,362	+	800,000	3.6%	=	4,271,362	(2,819,402)	(2,019,402) (382,823)	1,410,672	2,265,511
2024-2025	Projected +3	4,271,362	+	24,041,200	+	(22,833,166)	+	(4,211,934)	=	1,267,462	+	825,000	3.6%	=	2,092,462	(3,003,900)	(2,178,900) (159,498)	1,442,472	54,811
2025-2026	Projected +4	2,092,462	+	24,581,200	+	(23,685,470)	+	(4,211,934)	=	(1,223,742)	+	850,000	3.6%	=	(373,742)	(3,316,204)	(2,466,204) (287,304)	1,474,872	(2,443,793)
2026-2027	Projected +5	(373,742)	+	25,101,200	+	(24,456,470)	+	(4,211,934)	=	(3,940,946)	+	875,000	3.6%	=	(3,065,946)	(3,567,204)	(2,692,204) (226,000)	1,506,072	(5,167,197)

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.

Consumer Price Index for all Urban Consumers (CPI-U) – is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

COVID-19 – The official name for the disease caused by the 2019 novel coronavirus. A pandemic that began to impact our area in March of 2020 and continues to impact the health of our residents and business owners and the financial and operational budget and results of our municipal government. There are also impacts to the businesses and residents of our community.

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 net 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.