CITY COUNCIL MEETING
OF THE CITY OF CEDAR HILLS
Tuesday, June 13, 2023 6:00 p.m.

Notice is hereby given that the City Council of the City of Cedar Hills, Utah, will hold a **City Council Meeting on Tuesday, June 13, 2023, beginning at 6:00 p.m.** at the Community Recreation Center, 10640 N Clubhouse Drive, Cedar Hills, Utah. This is a public meeting, and anyone is invited to attend.

COUNCIL MEETING

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

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

4. Approval of the minutes from the May 16, 2023 City Council meeting, and the May 26, 2023 Special City Council meeting

CITY REPORTS AND BUSINESS

5. Mayor and Council, City Manager and Staff

SCHEDULED ITEMS & PUBLIC HEARINGS

6. Review/Action and Public Hearing on preliminary and final plan for property located at 9561 N Canyon Road in the R-1-15,000 Residential Zone
7. Review/Action and Public Hearing on a Resolution adopting Fiscal Year 2023 Budget Amendments
8. Review/Action and Public Hearing on a Resolution adopting the Fiscal Year 2024 Budget (July 1, 2023 to June 30, 2024)
9. Review/Action on a Resolution certifying the calculated 2023-2024 Real and Personal Property Tax Levy
10. Review/Action on a Resolution Adding, Amending, or Deleting Certain Fees to the Official Fees, Bonds, and Fines Schedule for the City of Cedar Hills
11. Review/Action on acceptance of the Internal Audit Reports
12. Review/Action on acceptance of the Fiscal Year 2023 Fraud Risk Assessment Report
13. Review/Action on a Resolution adopting specified restrictions on Fireworks and Open Fires
14. Discussion on the operation of the Splash Pad at Harvey Park
15. Review/Action on an Ordinance amending City Code 8-1-1 related to the Chief Building Official
16. Motion to go into Closed Session Pursuant to Utah State Code 52-4-205(1)(c) to discuss pending or reasonably imminent litigation.

* * * CLOSED SESSION * * *

17. Motion to Adjourn Closed Session and Reconvene Council Meeting

ADJOURNMENT

18. Adjourn

Posted this 9th day of June, 2023 /s/ Colleen A. Mulvey, City Recorder

- Supporting documentation for this agenda is posted on the city website at www.cedarhills.org.
- In accordance with the Americans with Disabilities Act, the City of Cedar Hills will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by contacting the City Recorder at 801-785-9668 at least 48 hours in advance of the meeting.
- A Closed Session may be called to order pursuant to Utah State Code 52-4-204 & 52-4-205.
- The order of agenda items may change to accommodate the needs of the City Council, the staff, and the public.
- This meeting may be held electronically to permit one or more of the council members or staff to participate.

PUBLIC MEETING AND PUBLIC HEARING ETIQUETTE

Please remember all public meetings and public hearings are recorded

- All comments **must** be recognized by the Chairperson and addressed through the microphone.
- Please do not approach the Council/Commission dais without permission from the Chairperson.
- When speaking to the Council / Planning Commission, please stand, speak slowly and clearly into the microphone, and state your name and address for the recorded record.
- Be respectful to others and refrain from disruptions during the meeting. Please refrain from conversation with others in the audience as the microphones are very sensitive and can pick up whispers in the back of the room.
- Keep comments constructive and not disruptive.
- Avoid verbal approval or dissatisfaction of the ongoing discussion (i.e., booing or applauding).
- Exhibits (photos, petitions, etc.) given to the City become the property of the City.
- Please silence all cellular phones, electronic devices or other noise making devices.
- Be considerate of others who wish to speak by limiting your comments to a reasonable length and avoiding repetition of what has already been said. Individuals may be limited to three minutes and group representatives may be limited to five minutes.
- Refrain from congregating near the doors or in the area outside the council room to talk as it can be very noisy and disruptive. If you must carry on conversation in this area, please be as quiet as possible. (The doors must remain open during a public meeting/hearing.)

Public Hearing v. Public Meeting:

If the agenda item is a **public hearing**, the public may participate during that time and may present opinions and evidence for the issue for which the hearing is being held. In a public hearing there may be some restrictions on participation such as time limits.

Anyone can observe a **public meeting**, but there is no right to speak or be heard there - the public participates in presenting opinions and evidence at the pleasure of the body conducting the meeting.

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	06/13/2023

City Council
Agenda Item

SUBJECT:	Review/Action and Public Hearing on preliminary and final plan for property located at 9561 N Canyon Road in the R-1 15,000 Residential Zone
APPLICANT PRESENTATION:	Jon Traveller
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

The proposed subdivision would split the lot located at 9561 N Canyon Road into two buildable properties. The project is within the R-1 15,000 zone, so each lot is required to be at least 15,000 square feet. The proposed split would leave Lot 1 with 21,367 and Lot 2 with 21,577 SF. The proposed subdivision meets the required setbacks in the respective zone and has all utilities available so there is limited public improvements required as part of the project. The existing structures on the lot will be removed. Additionally, the lot meets the City requirement in 10-5-14 related to distance from centerline of Canyon Road, being 80'.

PREVIOUS LEGISLATIVE ACTION:

Planning Commission gave preliminary and final approval as part of the May 23, 2023 meeting.

FISCAL IMPACT:

N/A

SUPPORTING DOCUMENTS:

Evans Lot Split Subdivision

RECOMMENDATION:

Review proposed lot split, make any necessary adjustments for adoption.

MOTION:

To approve/not approve the preliminary and final plans for the proposed Evans Lot Split, located at 9561 N Canyon Road, subject to the following changes: {LIST ANY NECESSARY CHANGES FOR ADOPTION}

ACTION:

Motion:
Second:

Laura Ellison:	Yes__ No ___ Abstain __ Absent __
Mike Geddes:	Yes__ No ___ Abstain __ Absent __
Alexandra McEwen:	Yes__ No ___ Abstain __ Absent __
Bob Morgan:	Yes__ No ___ Abstain __ Absent __
Kelly Smith:	Yes__ No ___ Abstain __ Absent __

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/13/2023

SUBJECT:	Fiscal Year 2022-2023 (July 1, 2022 to June 30, 2023)
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Charl Louw, Finance Director

BACKGROUND AND FINDINGS:

The City is required to keep expenditures within the fund budget to comply with State requirements. The proposed fiscal year 2022-2023 budget amendments propose changes to the revenues and expenditures based on trends and priorities.

PREVIOUS LEGISLATIVE ACTION:

FISCAL IMPACT:

The supporting documentation of the proposed fiscal 2022-2023 budget amendments is attached showing changes to each line item proposed. The proposed staffing costs are bonuses for permanent employees, which are meant to reward them based on their level of responsibility and their performance for the past year.

General Fund sales tax revenues, event center rentals, passports, recreation programs and building activity are adjusted to match the current trends. The proposed overall revenue increase is $430,500. The overall increase in General Fund expenditures is $25,067 for staff, maintenance, and supplies. The proposed transfer from General Fund reserves to the Capital Projects fund is up to $900,000. The minimum reserves will maintain two months of expenditures, or approximately 17% of operations set aside as reserves for one-time emergencies and financial downturns to follow best practices.

Golf Fund green fees, pro shop, and season passes are adjusted higher $236,000 to match current trends. The overall increase to Golf Fund expenditures for a green's mower, pro shop, fertilizer, oil and staff is proposed at $161,750 and the proposed transfers to the Capital Projects fund is $50,000.

Class C Road funds revenues over expenditures would have a net increase of $32,000 based on current trends.

Capital Projects fund proposed transfers in would increase up to $950,000 from the General fund and Golf fund.

Water and Sewer fund proposes revenue over expenditure net adjustments would be approximately zero.

SUPPORTING DOCUMENTS:

See attached budget amendments.

RECOMMENDATION:

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

MOTION:

To approve/no approve Resolution No.___, a resolution adopting the July 1, 2022-June 30, 2023, fiscal year budget amendments for the City of Cedar Hills, Utah.

ACTION:

Motion:

Second:

Laura Ellison: Yes__ No ___ Abstain __ Absent __

Mike Geddes: Yes__ No ___ Abstain __ Absent __

Alexandra McEwen: Yes__ No ___ Abstain __ Absent __

Bob Morgan: Yes__ No ___ Abstain __ Absent __

Kelly Smith: Yes__ No ___ Abstain __ Absent __

2022-2023 Budget Amendments

Staff Efforts

Fiscal Year 2022-2023 Staff Efforts

- Public works
  - Responded consistently to provide timely snow removal during a record-breaking winter.
  - Helped golf staff assemble the new short course building.
  - Took apart the golf bridge, so it would avoid flood damage.
  - Responded to damage created by Utopia while energizing the water system.
  - Coordinated the electrical and irrigation improvements at Heritage Park, meter implementation and Harvey well renovation
- Administration and Planning
  - Continued to expand efforts with communication
  - Absorbed the Building official position tasks and coordinate the transition with Sunrise Engineering

Fiscal Year 2022-2023 Staff Efforts

- Community Services
  - Short course, and putting green refinements
  - Significantly improved revenues for golf and recreational programs
- Finance
  - Continued to offer reliable billing, payroll and accounts payable services
  - Prepared nationally recognized annual comprehensive financial statements and budget presentation documents.
  - Coordinated and managed the procurement of several contracts—Harvey well renovation, lower Cedar Hills drive repaving project, Bayhill roundabout and median landscaping design and install, Event center pavers and landscaping design and install, Heritage park—playground, trees, irrigation, restrooms, bridge, path, pavilions, shade, surfacing, and amphitheater design and install
  - Helped coordinate grant and financing activity for ARPA, meters, and forestry, and arborist master plan

BUDGET AMENDMENTS - FY 2022-2023

		Adjustment		Current Budget	Adj. Budget
General Fund					
Revenues Trend Adjustment					
10-31-300	Sales & Use Tax Revenues	$ (135,000.00)	Increase in Revenues	(1,972,000.00)	(2,107,000.00)
10-31-400	Franchise Tax	$ (50,000.00)	Increase in Revenues	(400,000.00)	(450,000.00)
10-32-200	Building Permits	$ (25,000.00)	Increase in Revenues	(60,000.00)	(85,000.00)
10-32-210	Plan Check Fees	$ (15,000.00)	Increase in Revenues	(40,000.00)	(55,000.00)
10-32-260	Miscellaneous Inspection Fees	$ 6,500.00	Decrease in Revenues	(10,000.00)	(3,500.00)
10-34-110	Garbage Fees	$ (13,000.00)	Increase in Revenues	(443,000.00)	(456,000.00)
10-34-120	Recycling Fees	$ (5,000.00)	Increase in Revenues	(169,000.00)	(174,000.00)
10-34-325	Passports	$ (37,000.00)	Increase in Revenues	(110,000.00)	(147,000.00)
10-35-100	Family Festival Income	$ (15,000.00)	Increase in Revenues	(30,000.00)	(45,000.00)
10-35-110	Recreation Programs	$ (35,000.00)	Increase in Revenues	(150,000.00)	(185,000.00)
10-35-112	Event Center Rentals	$ (80,000.00)	Increase in Revenues	(205,000.00)	(285,000.00)
10-36-100	Interest Income	$ (27,000.00)	Increase in Revenues	(33,000.00)	(60,000.00)
Staff, event supplies, family festival					
General					
10-40-305	Legal Services	$ (30,000.00)	Decrease in Expenditures	110,000.00	80,000.00
Admin					
10-44-110	Salary & Wages (FT)	$ 1,900.00	Increase in Expenditures	154,157.00	156,057.00
10-44-120	Salary & Wages (PT)	$ 750.00	Increase in Expenditures	50,793.00	51,543.00
10-44-150	Employee Benefits	$ 532.38	Increase in Expenditures	76,169.00	76,701.38
Recorder					
10-45-110	Salary & Wages (FT)	$ 1,050.00	Increase in Expenditures	54,973.00	56,023.00
10-45-150	Employee Benefits	$ 262.50	Increase in Expenditures	25,227.00	25,489.50
10-45-215	Contract Labor	$ 1,500.00	Increase in Expenditures	5,500.00	7,000.00
Finance					
10-50-110	Salary & Wages (FT)	$ 2,775.00	Increase in Expenditures	133,870.00	136,645.00
10-50-150	Employee Benefits	$ 693.75	Increase in Expenditures	75,116.00	75,809.75
Public Safety					
10-55-280	Utilities	$ 3,000.00	Increase in Expenditures	10,000.00	13,000.00
10-55-600	Animal Control	$ (2,000.00)	Decrease in Expenditures	7,000.00	5,000.00
Building/Community Development					
10-60-120	Salary & Wages (PT)	$ 3,375.00	Increase in Expenditures	102,968.00	106,343.00
10-60-150	Employee Benefits	$ 258.19	Increase in Expenditures	20,304.00	20,562.19
10-60-215	Contract Labor	$ (10,000.00)	Decrease in Expenditures	45,000.00	35,000.00
10-60-310	Engineering Plan review	$ 25,000.00	Increase in Expenditures	30,000.00	55,000.00
Public Works					
10-61-110	Salary & Wages (FT)	$ 2,312.50	Increase in Expenditures	83,697.00	86,009.50
10-61-120	Salary & Wages (PT)	$ 312.50	Increase in Expenditures	2,208.00	2,520.50

10-61-150	Employee Benefits	$	602.03	Increase in Expenditures	53,867.00	54,469.03
Parks--adjustment for additional tree health and safety items						
10-64-110	Salary & Wages (FT)	$	750.00	Increase in Expenditures	61,319.00	62,069.00
10-64-120	Salary & Wages (PT)	$	500.00	Increase in Expenditures	80,828.00	81,328.00
10-64-150	Employee Benefits	$	225.75	Increase in Expenditures	41,809.00	42,034.75
10-64-240	Tree Pruning, Health, Trail Safety	$	10,000.00	Increase in Expenditures	32,000.00	42,000.00
Community Services/Recreation						
10-65-110	Salary & Wages (FT)	$	2,000.00	Increase in Expenditures	80,710.00	82,710.00
10-65-120	Salary & Wages (PT)	$	3,500.00	Increase in Expenditures	138,162.00	141,662.00
10-65-150	Employee Benefits	$	767.75	Increase in Expenditures	49,747.00	50,514.75
10-65-200	Materials & Supplies	$	-	Increase in Expenditures	23,000.00	23,000.00
10-65-400	Recreation Programs	$	5,000.00	Increase in Expenditures	60,000.00	65,000.00
Fund balance transfers up to $900K to improve funding planned capital improvements, while maintaining a min. of 17% fund balance for potential continger						
10-69-910	Transfer to Capital Projects Fund	$	900,000.00	Increase in Transfer out	200,000.00	1,100,000.00
		$	494,567.35			
Golf Fund						
Trend Adjustment, GASB 87						
20-30-100	Green Fees	$	(167,000.00)	Increase in Revenues	(933,000.00)	(1,100,000.00)
20-30-300	Short course	$	29,000.00	Decrease in Revenues	(30,000.00)	(1,000.00)
20-30-400	Pro Shop	$	(31,000.00)	Increase in Revenues	(140,000.00)	(171,000.00)
20-30-600	Season Passes	$	(67,000.00)	Increase in Revenues	(78,000.00)	(145,000.00)
Staff, Pro shop, Gas, Advertising trade						
20-43-110	Salary & Wages (FT)	$	5,400.00	Increase in Expenditures	267,369.00	272,769.00
20-43-111	Overtime	$	2,000.00	Increase in Expenditures	147.00	2,147.00
20-43-120	Salary & Wages (PT)	$	-	Increase in Expenditures	180,720.00	180,720.00
20-43-150	Employee Benefits	$	1,350.00	Increase in Expenditures	178,889.00	180,239.00
20-50-600	Credit Card Fees	$	7,000.00	Increase in Expenditures	34,000.00	41,000.00
20-50-700	Pro Shop	$	50,000.00	Increase in Expenditures	105,000.00	155,000.00
20-60-200	Fertilizer & Chemicals	$	2,000.00	Increase in Expenditures	38,000.00	40,000.00
20-60-900	Repairs & Maintenance-Carts	$	4,000.00	Increase in Expenditures	9,000.00	13,000.00
20-80-250	Golf Cart Principal GASB 87 Rental now Lease	$	(4,600.00)	Decrease in Expenditures	110,185.00	105,585.00
20-80-505	Interest Expense GASB 87	$	4,600.00	Increase in Expenditures	-	4,600.00
20-80-912	Transfer to Capital Projects Fund	$	50,000.00	Increase in Transfer out	250,000.00	300,000.00
20-95-202	Capital Outlay--Grinders	$	90,000.00	Increase in Expenditures	149,000.00	239,000.00
Class C Roads Fund						
Revenues Trend Adjustment						
21-30-100	Class C Roads	$	(29,000.00)	Increase in Revenues	(366,000.00)	(395,000.00)
21-30-110	Highway Sales Tax Distribution	$	(26,000.00)	Increase in Revenues	(158,000.00)	(184,000.00)

Staff, Street Lights						
21-62-110	Salary & Wages (FT)	$	1,937.50	Increase in Expenditures	94,867.00	96,804.50
21-62-150	Employee Benefits	$	489.16	Increase in Expenditures	58,181.00	58,670.16
21-62-415	Street Light Maintenance	$	20,000.00	Increase in Expenditures	20,000.00	40,000.00
Capital Projects						
Transfer in to fund planned capital improvements up to $900K for General and $50K for Golf Fund						
40-30-801	Transfer from General fund	$	(900,000.00)	Increase Transfer In	(200,000.00)	(1,100,000.00)
40-30-803	Transfer from Golf fund	$	(50,000.00)	Increase Transfer In	(250,000.00)	(300,000.00)
Water & Sewer Fund						
Revenues Trend Adjustment						
51-38-665	Sewer Impact Fees	$	(20,500.00)	Increase in Revenues	(2,000.00)	(22,500.00)
51-39-410	Interest Income	$	(20,000.00)	Increase in Revenues	(5,000.00)	(25,000.00)
Staff						
Storm Drain						
51-72-110	Salary & Wages (FT)	$	4,850.00	Increase in Expenditures	211,609.00	216,459.00
51-72-120	Salary & Wages (PT)	$	450.00	Increase in Expenditures	21,860.00	22,310.00
51-72-150	Employee Benefits	$	1,246.93	Increase in Expenditures	112,092.00	113,338.93
Water						
51-73-110	Salary & Wages (FT)	$	6,250.00	Increase in Expenditures	263,897.00	270,147.00
51-73-120	Salary & Wages (PT)	$	337.50	Increase in Expenditures	8,862.00	9,199.50
51-73-150	Employee Benefits	$	1,588.32	Increase in Expenditures	168,583.00	170,171.32
Sewer						
51-74-110	Salary & Wages (FT)	$	4,275.00	Increase in Expenditures	173,052.00	177,327.00
51-74-120	Salary & Wages (PT)	$	212.50	Increase in Expenditures	10,862.00	11,074.50
51-74-150	Employee Benefits	$	1,085.01	Increase in Expenditures	105,092.00	106,177.01

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH, ADOPTING THE AMENDED 2023 FISCAL YEAR BUDGET FOR THE CITY OF CEDAR HILLS, UTAH.

WHEREAS, City of Cedar Hills (the "City") adopted its Fiscal Year 2023 Budget on or about June 14, 2022; and

WHEREAS, the City Manager submitted to the City Council proposed amendments to the Fiscal Year 2023 General Fund, Golf Fund, Class C Roads Fund, Capital Projects Fund, and Water and Sewer Fund; and

WHEREAS, the City Council of the City, pursuant to published notice, has conducted a public hearing during a regular meeting of the city council on or about June 13, 2023 to discuss the proposed amendments; and

WHEREAS, residents and other members of the community were given an opportunity to present testimony regarding the proposed amendments.

NOW, THEREFORE, be it resolved by the City Council of the City of Cedar Hills, Utah:

Pursuant to §10-6-118, Utah Code, the Amended 2022-2023 Fiscal Year Budget for the General Fund, Golf Fund, Class C Roads Fund, Capital Projects, and Water and Sewer Fund for the City of Cedar Hills, Utah, is hereby adopted. A copy of said budget amendments is attached hereto (Attachment A), and by this reference made part of this Resolution.

PASSED AND APPROVED this 13th day of June, 2023.

CITY OF CEDAR HILLS COUNCIL

By: _____
Denise Andersen, Mayor

VOTING:

Laura Ellison	Yes	No	Absent
Mike Geddes	Yes	No	Absent
Alexandra McEwen	Yes	No	Absent
Bob Morgan	Yes	No	Absent
Kelly Smith	Yes	No	Absent

ATTEST:

_____
Colleen A. Mulvey, MMC
City Recorder
Deposited in the office of the City Recorder this 14th day of June, 2023..

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/13/2023

SUBJECT:	Fiscal Year 2023-2024 (July 1, 2023 to June 30, 2024)
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Charl Louw, Finance Director

BACKGROUND AND FINDINGS:

The proposed fiscal year 2023-2024 budget will have line by line-item details, but below is a summary of the significant items in the budget.

The certified property tax rate is proposed, which means the city is asking for the same levy amount as the previous year plus new growth from housing or commercial additions. Revenues with potential volatility are budgeted conservatively using 3-year averages. Expenditure increases were adjusted to fund contracted election year services, Waste management & North Pointe increases, public safety increases, and communication software-related contracts. Other increases include city staff operations for current city permanent and seasonal staff.

Significant funding for the following projects also includes the Cedar Hills Drive water line, road maintenance improvements, pressure zone improvements, chlorination improvements, Heritage Park amphitheater improvements, Harvey Boulevard widening, Harvey Well house roofing repairs and updates, golf tee box & bunker repairs, and an additional northwest meeting room at the Community Events Center. Motor pool fund anticipates replacing one public works truck, one general pool vehicle, and two golf heavy duty carts.

Transfers to the Capital Projects fund from the General fund and the Golf fund for planned capital improvements.

The budget proposes a slight increase for garbage, recycling, and storm drain fees to help offset some of the increased contracted Waste Management costs and storm water maintenance.

PREVIOUS LEGISLATIVE ACTION:

FISCAL IMPACT:

The supporting documentation of the proposed fiscal 2023-2024 budget shows the details of the budget.

SUPPORTING DOCUMENTS:

See attached budget and presentation.

RECOMMENDATION:

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

MOTION:

To approve/no approve Resolution No._____, a resolution adopting the July 1, 2023-June 30, 2024, fiscal year budget for the City of Cedar Hills, Utah.

ACTION:

Motion:

Second:

Laura Ellison: Yes__ No ___ Abstain __ Absent __

Mike Geddes: Yes__ No ___ Abstain __ Absent __

Alexandra McEwen: Yes__ No ___ Abstain __ Absent __

Bob Morgan: Yes__ No ___ Abstain __ Absent __

Kelly Smith: Yes__ No ___ Abstain __ Absent __

Budget Fiscal Year
July 1, 2022-June 30, 2023

FINANCIAL TRENDS

BUDGET PRIORITIES

BUDGET HIGHLIGHTS

National Financial Trends

The US economy added 339,000 jobs last month, soaring past expectations — CNN

Mild Recession possible as job numbers stay hot - CBS

The U.S economy in 2023: Most people have jobs, but many are unhappy about their money –

U.S. economy grew at 1.1% in early 2023, points to 'significant slowing' – The Washington Post

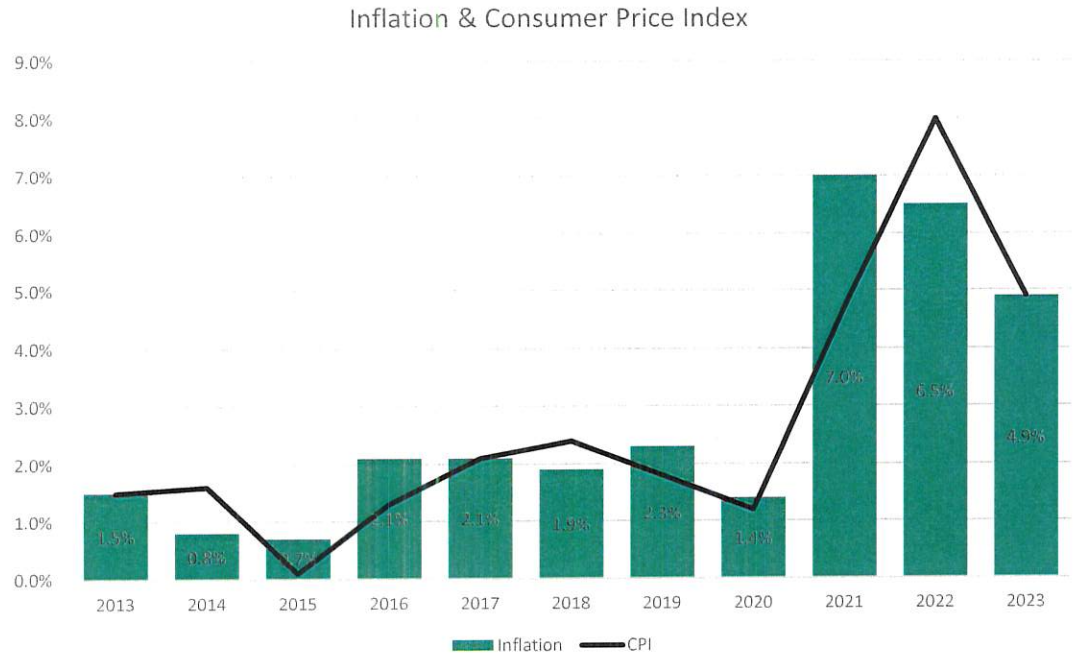
Local Financial Trends

- **90% of industries are adding jobs.** Largest private sectors for growth is leisure and hospitality, professional services, and education and health services

- Utah maintains its position as the state with the most favorable economic prospects for an impressive 16th consecutive year.

SOURCE: UTAH.GOV, DEPARTMENT OF WORKFORCE SERVICES

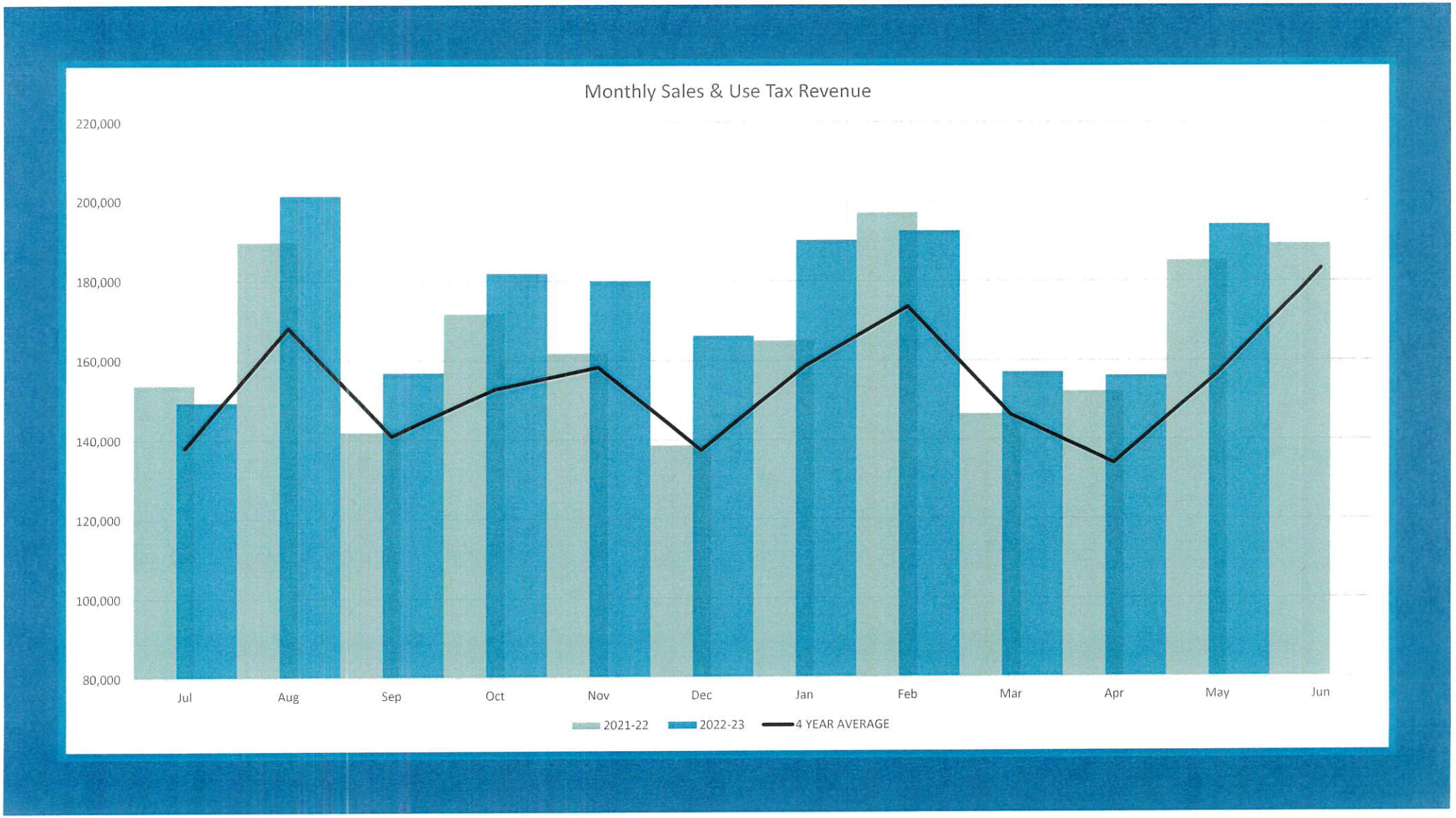
Inflation increases the cost of living

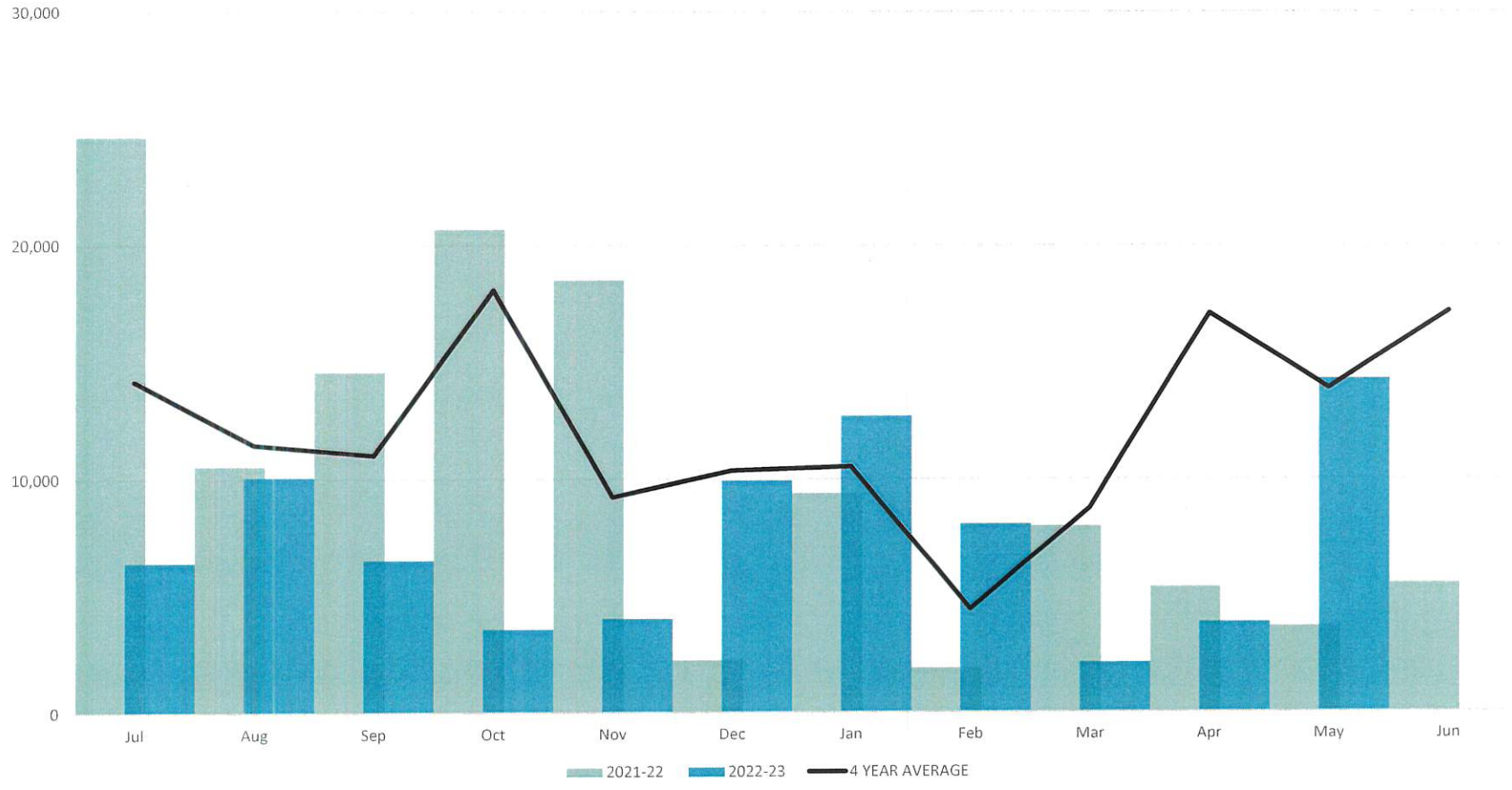


- **Despite low unemployment rates, the rising cost of living has led to a decrease in disposable income for individuals**. This is attributed to the delayed effects of inflation experienced in 2021.

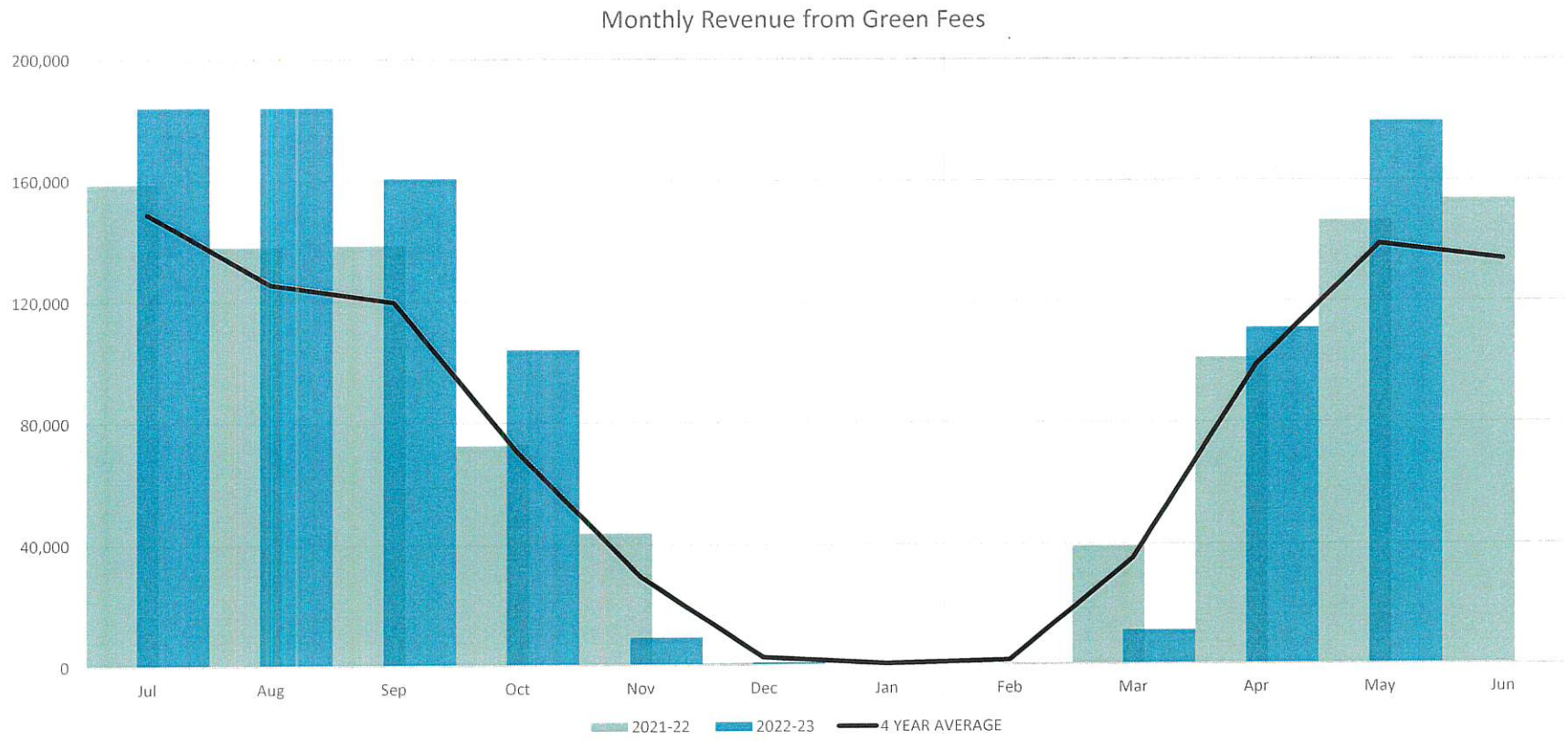
- As a result**, the city's *sales tax and other revenue streams may be impacted**, despite previous years of growth.

SOURCE: DEPARTMENT OF WORKFORCE SERVICES, BUREAU OF LABOR STATISTICS


Monthly Sales & Use Tax Revenue
220,000
200,000
180,000
160,000
140,000
120,000
100,000
80,000
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
2021-22
2022-23
4 YEAR AVERAGE


Monthly Building Permit Revenue
30,000
20,000
10,000
0
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
2021-22
2022-23
4 YEAR AVERAGE

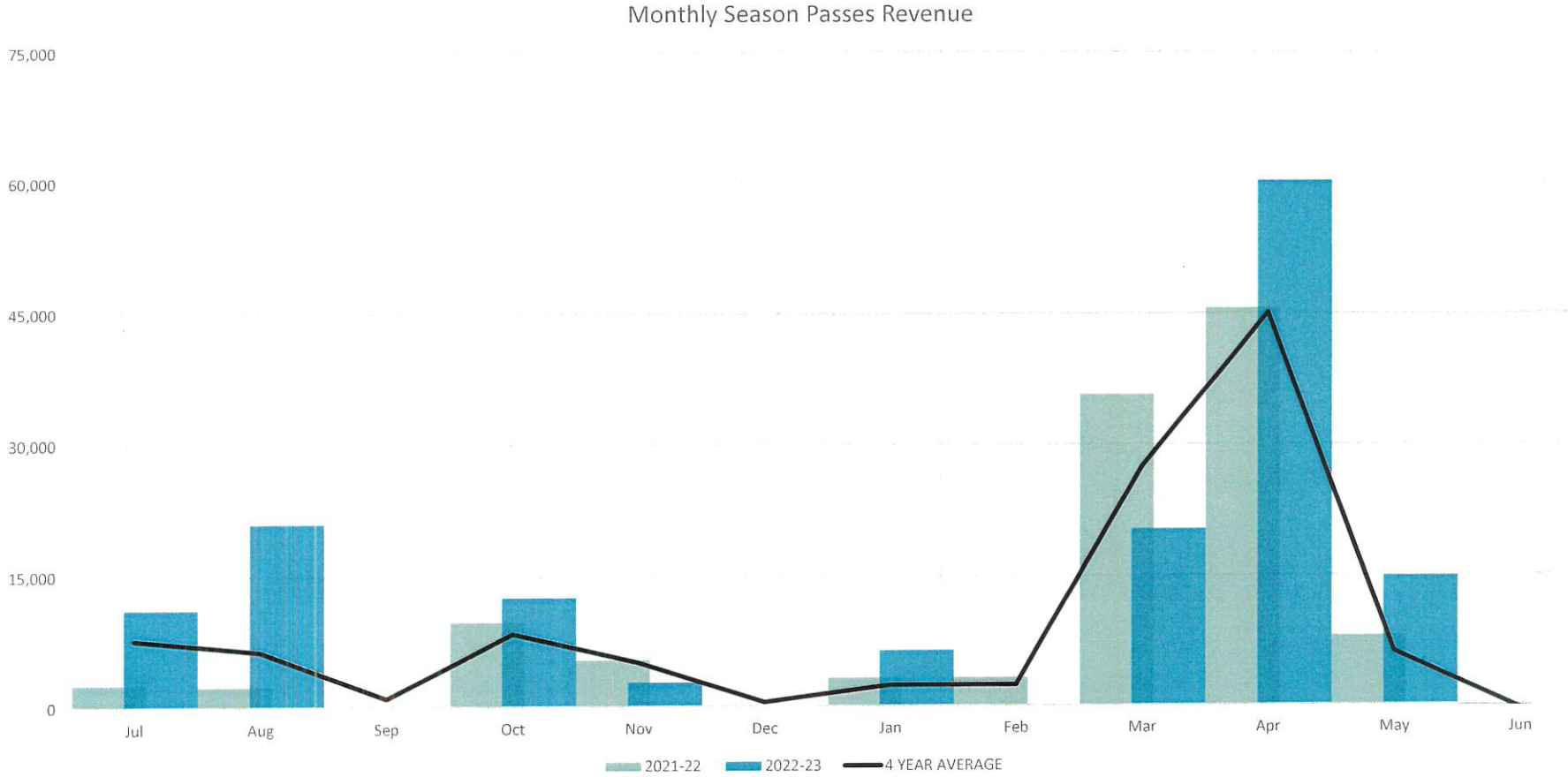
SOURCE:


Monthly Revenue from Green Fees
200,000
160,000
120,000
80,000
40,000
0
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
2021-22
2022-23
4 YEAR AVERAGE

SOURCE:

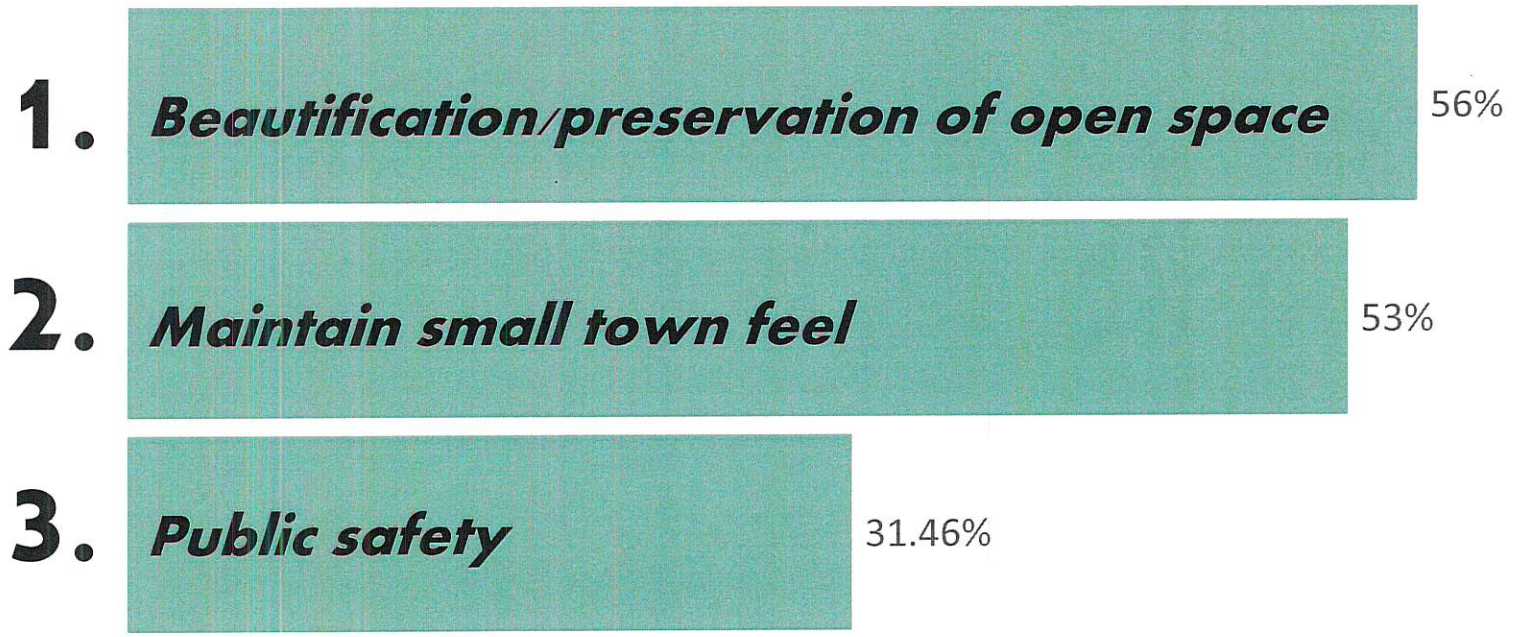
Monthly Pro Shop Revenue
40,000
30,000
20,000
10,000
0
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
2021-22
2022-23
4 YEAR AVERAGE

SOURCE:


Monthly Season Passes Revenue
75,000
60,000
45,000
30,000
15,000
0
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
2021-22
2022-23
4 YEAR AVERAGE

SOURCE:

Decision Survey Top 3 Priorities



NOTE: BASED ON A SURVEY OF 321 PEOPLE

1.

Effective staff operations and contractual services:

- Public safety contract increase includes new fire station, which continues American Fork's responsive service
- Compensation increases for staff, so we can retain effective service levels and be responsive to issues that arise

2.

Beautification of open space:

- Heritage park landscaping & amphitheater
- Certified arborist phased tree maintenance plan
- Tree planting throughout parks
- Repaving damaged Forest Creek trail
- Bunker and tee box repairs

3.

Finish existing designed public works and community service projects:

- Secondary meters
- Harvey well
- Pressure reduction valves
- Utopia fiber coordination
- Short course
- Architectural drawings and reserve set aside for multi-purpose meeting room addition

4.

Road repair

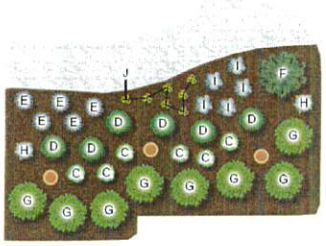
-Lower Cedar Hills drive/Redwood drive mill & overlay summer of 2023

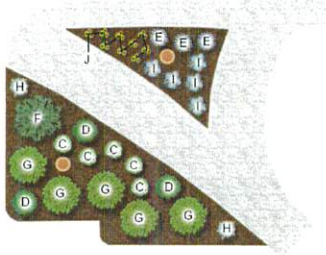
-Preventive HA5 treatment on various roads expected

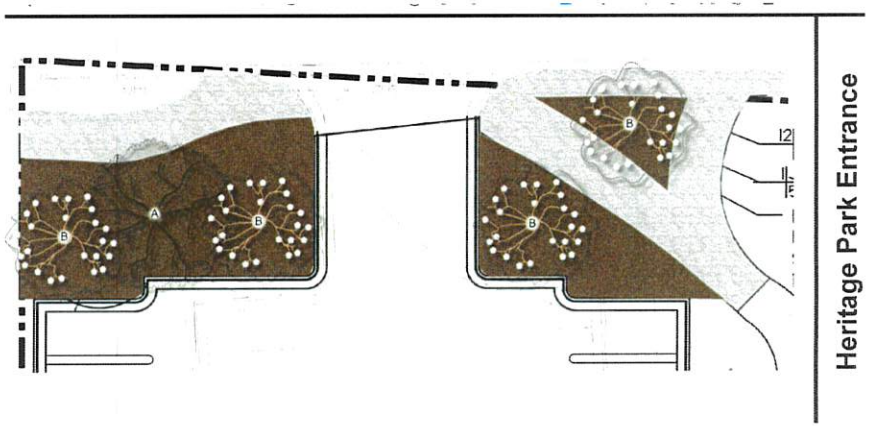
-Repair damaged sections of the upper Cedar Hills drive

Resident, Staff, & Council Priorities Funded

Station 52
serving Cedar
Hills Fiscal Year
2023-2024



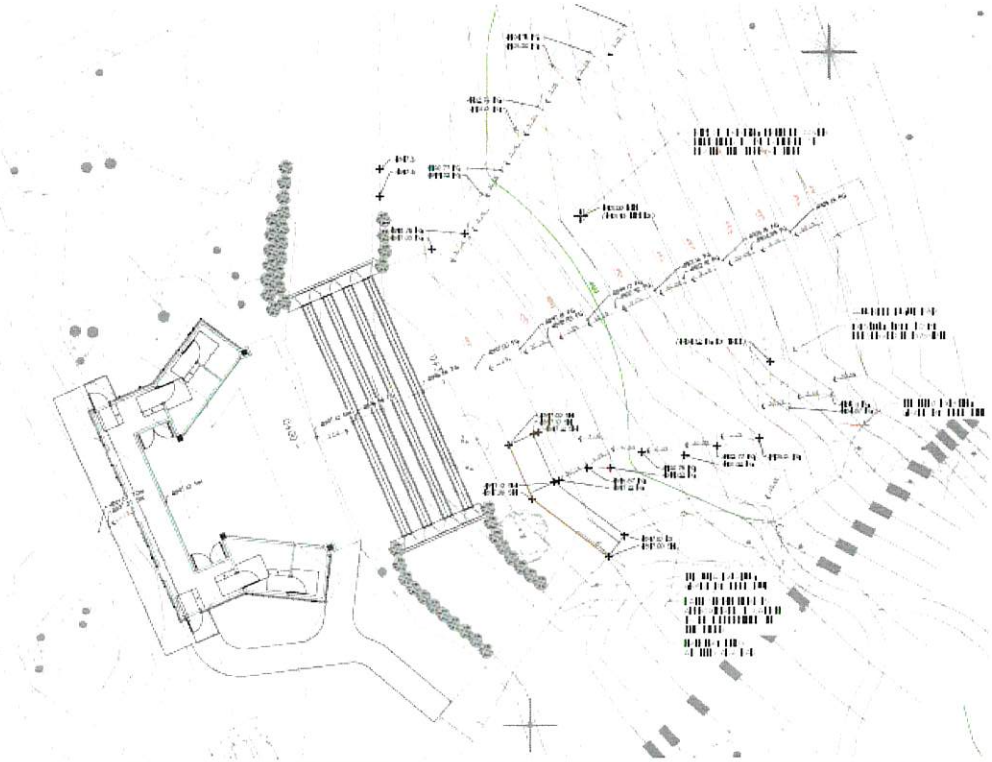


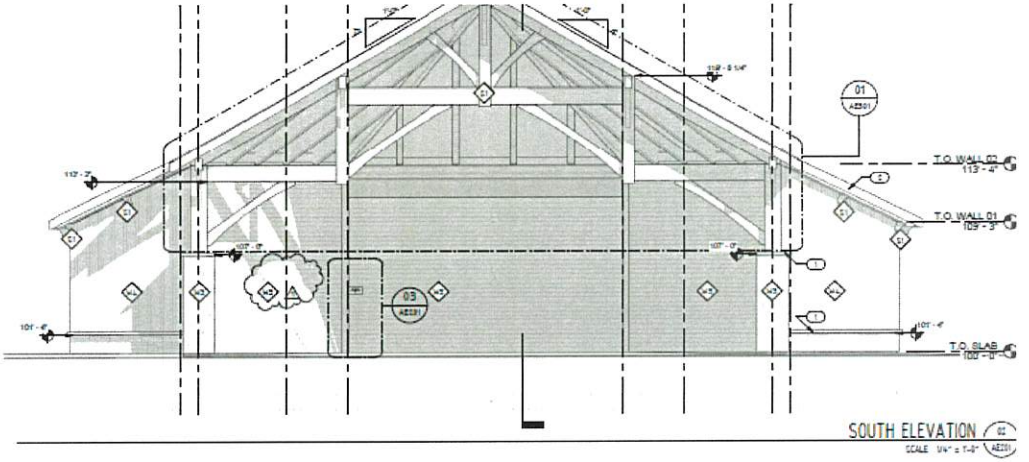


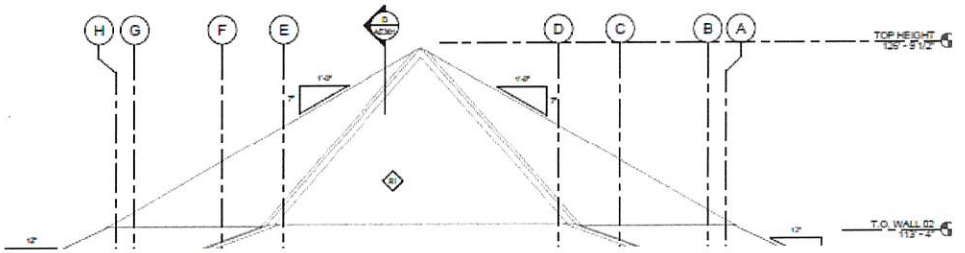
ACER TRUNCATUM 'CRIMSON SUNSET' 2" CAL
SUNSET MAPLE

AMELANCHIER X GRANDIFLORA 'AUTUMN BRILLIANCE' 6-8' MULTI
AUTUMN BRILLIANCE APPLE SERVICEBERRY

Landscaping progress coming to Heritage park entrance and many other areas of the park



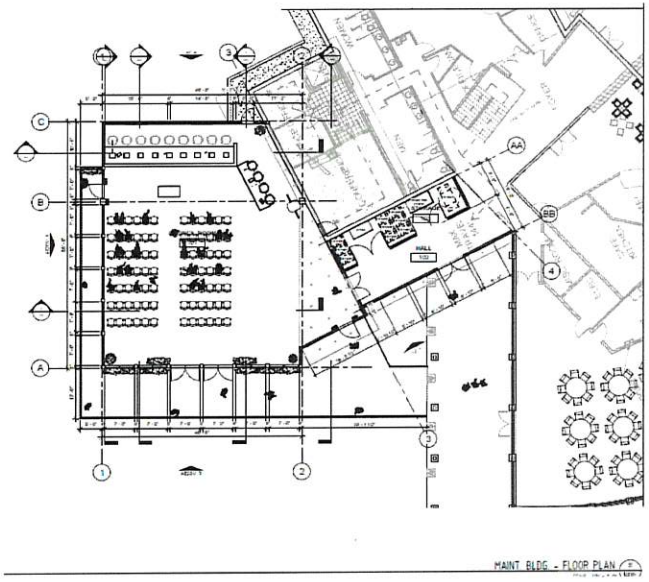




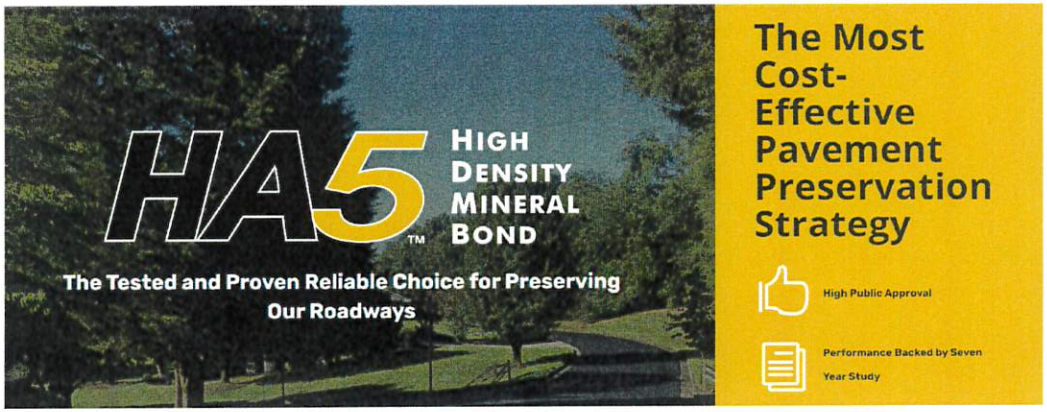
Amphitheater seating grading and new structure

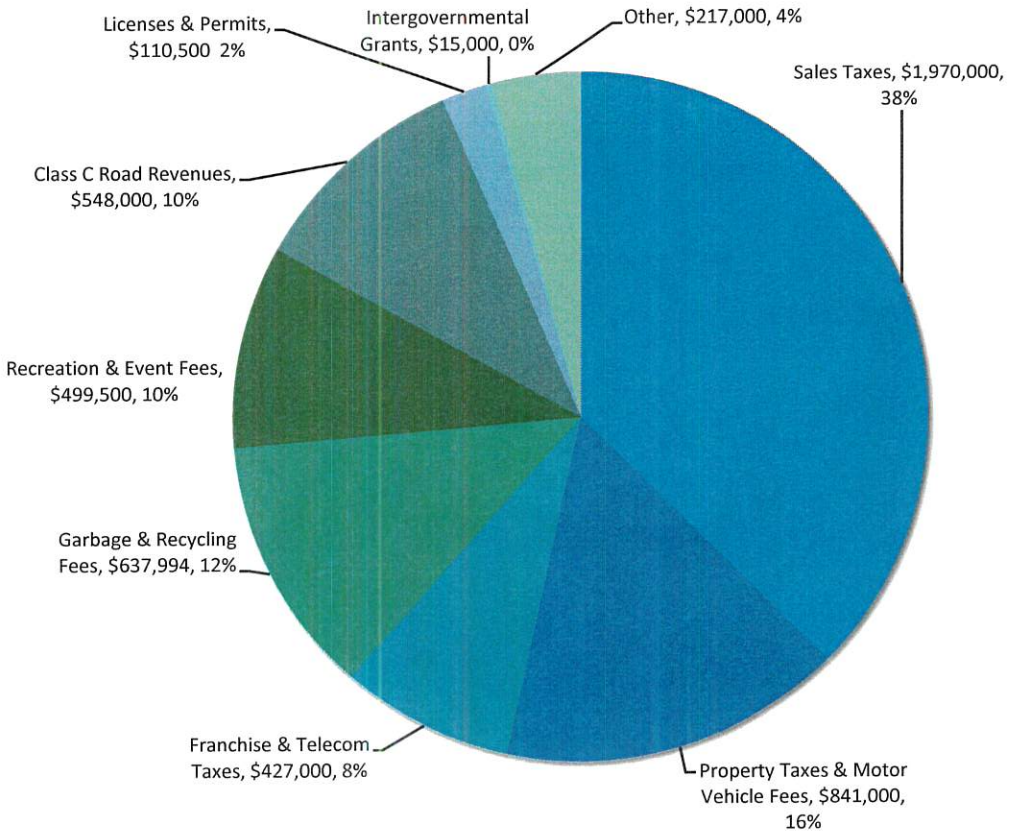
Multipurpose meeting room for city council and other events plan update—approx. 3500 sq ft

- Set aside $1.3 million for improvements in the Capital Projects fund need around $1.8 million to bid
- Austin, Texas commercial building projects were recently bid at $500 a square ft furnished



Road Maintenance





General Fund and Class C Road Revenues

Budgeted Revenue Highlights

- City continued strong demand for services with higher revenues for general and program revenues
- National and state level still adding jobs, but growth slowed in building and auto sales due to higher interest rates making purchases less affordable
- Revenues prone to volatility budgeted generally are based on three-year average
- Sales tax represents 38% of total General fund budget revenues vs building related revenues are only 2%
- Fee increase of $1.00 for storm drain/flood prevention costs & $0.23 increase to help offset garbage contract and $0.05 offset recycling contract with Waste Management
- $3.58 monthly fee net reduction to resident's utility bill overall last four years--$7.32 decrease in sewer and public safety fees vs. -$3.74 increase for storm drain, water, garbage & recycling
- Programs like Golf green fee revenues have nearly doubled since 2019 $572K vs 2023 estimated $1.1 million, so a subsidy is not needed for operations

Budgeted Expenditure Highlights

- 2% Public safety contractual increases for fire & police plus building adjustment, dispatch, and animal control $104K overall
- Admin/planning coordinating building official tasks with Sunrise engineering and absorbing some duties
- Waste management increase of $40K city absorbed $32K in ongoing costs
- Resident communications software allocation $10k
- Compensation staff and city council merit increase 2.75%
- 1.4% 457 match increase in place of social security to get from 4.8% to the social security rate of 6.2%
- Cost of living increase is $2.20 an hour, which matches the recent public education adjustment
- Road maintenance for lower Cedar Hills drive, various roads HA5 treatment, and repairs on the upper Cedar Hills drive $600K
- Capital projects fund—trail repaving, tree planting, amphitheater, landscape at Heritage and reserve for future multipurpose meeting room
- Water and Sewer fund—meter implementation for culinary and secondary water, Harvey well completion, and pressure reduction valve installations
- Motor pool fund—pool vehicle replacement, one public works truck replacement, and larger truck for snow plowing, if supply available

GENERAL FUND REVENUES

TAX REVENUE		FY2021 ACTUAL	FY2022 ACTUAL	FY2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-31-100	Property Tax	$726,049	$739,136	$744,000	$750,000	$6,000
10-31-150	Motor Vehicle Tax	$72,852	$67,053	$59,000	$55,000	($4,000)
10-31-200	Delinquent Tax	$42,347	$36,304	$30,000	$32,000	$2,000
10-31-250	Penalty & Interest	$1,033	$997	$1,500	$1,000	($500)
10-31-275	Fees in Lieu of Taxes	$11,951	$11,448	$3,500	$3,000	($500)
10-31-300	Sales & Use Tax	$1,810,195	$1,993,518	$2,107,000	$1,970,000	($137,000)
10-31-400	Franchise Tax	$398,657	$424,110	$450,000	$405,000	($45,000)
10-31-500	Telecom Tax	$30,584	$26,400	$24,000	$22,000	($2,000)
		$3,093,667	**$3,298,967**	**$3,419,000**	**$3,238,000**	**($181,000)**

LICENSES & PERMITS		FY2021 ACTUAL	FY2022 ACTUAL	FY2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-32-190	Business License	$11,018	$12,168	$13,000	$12,000	($1,000)
10-32-200	Building Permits	$200,580	$125,204	$85,000	$60,000	($25,000)
10-32-210	Plan Check Fees	$160,904	$69,450	$55,000	$35,000	($20,000)
10-32-260	Miscellaneous Inspection Fees	$15,944	$11,244	$3,500	$3,500	$0
		$388,446	**$218,066**	**$156,500**	**$110,500**	**($46,000)**

INTERGOVERNMENTAL REVENUE		FY2021 ACTUAL	FY2022 ACTUAL	FY2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-33-401	District/County/State Court Split	$15,939	$14,288	$10,000	$10,000	$0
10-33-450	Emergency Management Grant	$1,526	$0	$0	$0	$0
10-33-475	Forestry Grant	$0	$0	$5,000	$5,000	$0
10-33-700	CARES Grant	$364,839	$0	$0	$0	$0
		$382,305	**$14,288**	**$15,000**	**$15,000**	**$0**

CHARGES FOR SERVICES		FY2021 ACTUAL	FY2022 ACTUAL	FY2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-34-110	Garbage Fees	$426,865	$443,896	$456,000	$463,193	$7,193
10-34-120	Recycling Fees	$162,377	$170,065	$174,000	$174,801	$801
10-34-200	Penalty Fees-Non-Utility	$100	$0	$0	$0	$0
10-34-300	Processing, Printing & Postage Fees	$23,893	$20,429	$18,000	$17,000	($1,000)
10-34-325	Passport Fees	$120,918	$153,791	$147,000	$140,000	($7,000)
10-34-350	Zoning Violation Fees	$247	$1,411	$3,500	$0	($3,500)
10-34-450	Fire/Paramedic Fees	$222,381	$225,712	$0	$0	$0
		$956,782	**$1,015,304**	**$798,500**	**$794,994**	**($3,506)**

RECREATION & CULTURE REVENUE		FY2021 ACTUAL	FY2022 ACTUAL	FY2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-35-100	Family Festival Income	$35,882	$45,658	$50,000	$43,000	($7,000)
10-35-105	Youth City Council Fundraisers	$0	$141	$0	$0	$0
10-35-106	Community Arts	$170	$171	$0	$0	$0
10-35-110	Recreation Programs	$152,473	$176,496	$185,000	$171,000	($14,000)
10-35-111	Recreation & Cultural Classes	$18,702	$21,613	$18,000	$18,000	$0
10-35-112	Event Center Rentals	$155,017	$295,410	$285,000	$250,000	($35,000)
10-35-120	Event Center Concessions	$5,429	$10,705	$10,000	$7,500	($2,500)
10-35-130	Park Reservations	$12,598	$10,936	$10,000	$10,000	$0
		$380,271	**$561,131**	**$558,000**	**$499,500**	**$58,500**

MISCELLANEOUS REVENUE		FY2021 ACTUAL	FY2022 ACTUAL	FY2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-36-100	Interest Income	$8,366	$661	$60,000	$30,000	($30,000)
10-36-500	Construction Bond Forfeiture	$2,000	$3,000	$0	$0	$0
10-36-700	Sale of Capital Assets	$0	$19,000	$0	$0	$0
10-36-900	Other Income	$21,968	$31,317	$15,000	$15,000	$0
10-36-903	Transfer in from Capital Projects	$9,000	$15,000	$15,000	$15,000	$0
		$41,335	**$67,656**	**$90,000**	**$60,000**	**($30,000)**

GRAND TOTALS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 PROJECTED	FY 2024 BUDGET	CHANGE
	$5,242,806	**$5,175,411**	**$5,037,000**	**$4,717,994**	**$319,006**

GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-40-200	Materials & Supplies	$9,110	$8,640	$9,200	$9,200	$0
10-40-210	Membership Dues	$12,147	$16,149	$15,000	$15,000	$0
10-40-211	Continuing Education	$3,689	$4,983	$5,000	$6,000	$1,000
10-40-220	Newsletter/Utility Billing	$12,674	$17,426	$18,000	$18,000	$0
10-40-221	Legal Advertising	$1,184	$733	$1,200	$1,200	$0
10-40-240	Computer/IT Expenses	$15,534	$15,950	$16,000	$16,000	$0
10-40-250	Repairs & Maintenance	$11,364	$11,036	$10,000	$10,000	$0
10-40-260	Office Equipment	$7,828	$7,908	$8,500	$8,500	$0
10-40-275	Motor Pool Charges	$6,667	$7,300	$7,800	$8,500	$700
10-40-280	Utilities	$12,512	$13,018	$14,000	$14,000	$0
10-40-281	Postage	$9,499	$11,772	$12,500	$13,000	$500
10-40-290	Communications/Telephone	$5,981	$5,912	$7,000	$7,000	$0
10-40-305	Legal Services	$94,428	$85,159	$110,000	$110,000	$0
10-40-315	Auditing Services	$14,500	$14,000	$14,000	$14,000	$0
10-40-330	Professional/Technical	$29,556	$35,027	$38,000	$48,000	$10,000
10-40-350	Other Events	$1,244	$4,201	$4,600	$5,000	$400
10-40-510	Insurance	$26,300	$27,448	$31,126	$34,000	$2,874
10-40-975	Bad Debt	$5	$154	$1,000	$1,000	$0
		$274,223	**$286,817**	**$322,926**	**$338,400**	**$15,474**

MAYOR/COUNCIL EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-41-110	Salary & Wages (FT)	$50,882	$54,284	$57,270	$57,270	$0
10-41-115	Planning Commission	$4,225	$5,100	$4,000	$4,000	$0
10-41-150	Employee Benefits	$4,244	$4,952	$5,767	$5,917	$150
10-41-200	Materials & Supplies	$450	$246	$200	$200	$0
10-41-211	Continuing Education	$1,732	$3,975	$8,400	$8,400	$0
10-41-212	Uniforms/Clothing/PPE	$0	$296	$750	$750	$0
10-41-213	Water & Food Supplies	$0	$554	$500	$700	$200
10-41-290	Communications/Telephone	$6,125	$6,300	$6,300	$6,300	$0
		$67,658	**$75,707**	**$83,187**	**$83,537**	**$350**

ADMINISTRATIVE SERVICES EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-44-110	Salary & Wages (FT)	$124,725	$137,367	$152,789	$169,636	$16,847
10-44-111	Overtime	$342	$291	$994	$1,103	$109
10-44-120	Salary & Wages (PT)	$29,576	$36,218	$49,676	$56,952	$7,276
10-44-150	Employee Benefits	$61,614	$67,419	$75,705	$88,245	$12,539
10-44-210	Membership Dues	$898	$893	$1,000	$1,000	$0
10-44-211	Continuing Education	$1,855	$3,084	$3,600	$3,600	$0
10-44-212	Uniforms/Clothing/PPE	$0	$300	$800	$800	$0
10-44-213	Water & Food Supplies	$0	$947	$750	$900	$150
10-44-290	Communications/Telephone	$480	$480	$500	$500	$0
		$219,490	**$247,000**	**$285,814**	**$322,734**	**$36,921**

ADMINISTRATIVE SERVICES - RECORDER		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-45-110	Salary & Wages (FT)	$46,039	$48,970	$54,462	$60,669	$6,207
10-45-111	Overtime	$264	$0	$927	$1,032	$105
10-45-150	Employee Benefits	$18,666	$19,345	$25,097	$28,307	$3,211
10-45-200	Materials & Supplies	$216	$610	$500	$500	$0
10-45-210	Membership Dues	$540	$540	$600	$600	$0
10-45-211	Continuing Education	$540	$1,766	$2,200	$2,500	$300
10-45-212	Uniforms/Clothing/PPE	$0	$0	$200	$200	$0
10-45-213	Water & Food Supplies	$0	$0	$100	$100	$0
10-45-215	Contract Labor	$3,715	$6,110	$5,500	$6,000	$500
10-45-250	City Code	$3,790	$2,782	$2,500	$2,500	$0
10-45-300	Document Imaging	$0	$0	$0	$0	$0
10-45-400	Election Expenses	$0	$27,024	$0	$28,026	$28,026
		$73,769	**$107,146**	**$92,086**	**$130,434**	**$38,348**

FINANCE DEPARTMENT EXPENDITURES		FY 2021	FY 2022	FY 2023	FY 2024	CHANGE

FINANCE DEPARTMENT EXPENDITURES		ACTUAL	ACTUAL	PROJECTED	BUDGET	CHANGE
10-50-110	Salary & Wages (FT)	$112,353	$123,309	$131,362	$144,562	$13,200
10-50-111	Overtime	$0	$0	$993	$1,098	$105
10-50-120	Salary & Wages (PT)	$1,330	$765	$1,728	$1,728	$0
10-50-150	Employee Benefits	$59,533	$63,017	$74,502	$82,791	$8,289
10-50-200	Materials & Supplies	$1,347	$905	$1,500	$1,500	$0
10-50-210	Membership Dues	$233	$170	$300	$300	$0
10-50-211	Continuing Education	$1,190	$3,802	$4,000	$4,000	$0
10-50-212	Uniforms/Clothing/PPE	$0	$444	$600	$600	$0
10-50-213	Water & Food Supplies	$0	$366	$400	$500	$100
10-50-290	Communications/Telephone	$861	$836	$1,000	$1,000	$0
		$176,847	**$193,614**	**$216,385**	**$238,080**	**$21,695**

PUBLIC SAFETY EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-55-280	Utilities	$10,035	$10,503	$10,000	$10,000	$0
10-55-300	Fire Services	$703,494	$852,260	$731,916	$809,794	$77,878
10-55-400	Police Services	$544,535	$558,919	$570,035	$581,365	$11,331
10-55-450	Dispatch Fees	$31,450	$38,916	$53,000	$61,234	$8,234
10-55-500	Crossing Guard Expenses	$17,874	$9,395	$12,000	$19,394	$7,394
10-55-600	Animal Control	$4,833	$5,027	$7,000	$7,000	$0
10-55-700	Other Public Safety	$132,122	$0	$0	$0	$0
10-55-975	Bad Debt - Paramedic Fee	$65	$1,930	$500	$500	$0
		$1,444,408	**$1,476,951**	**$1,384,451**	**$1,489,288**	**$104,837**

COMMUNITY DEVELOPMENT/BUILDING & ZONING EXPEN		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-60-110	Salary & Wages (FT)	$72,465	$95,831	$41,206	$23,897	($17,309)
10-60-111	Overtime	$0	$0	$731	$804	$73
10-60-120	Salary & Wages (PT)	$8,357	$10,250	$100,000	$88,769	($11,231)
10-60-150	Employee Benefits	$48,497	$46,296	$20,304	$23,784	$3,480
10-60-200	Materials & Supplies	$887	$1,149	$1,500	$1,500	$0
10-60-210	Membership Dues	$530	$505	$600	$600	$0
10-60-211	Continuing Education	$816	$2,323	$4,000	$4,000	$0
10-60-212	Uniforms/Clothing/PPE	$0	$416	$600	$600	$0
10-60-213	Water & Food Supplies	$0	$429	$500	$500	$0
10-60-215	Contract Labor	$59,271	$33,895	$45,000	$45,000	$0
10-60-265	Tools & Equipment	$131	$117	$300	$300	$0
10-60-275	Motor Pool Charges	$7,218	$7,950	$7,800	$8,047	$247
10-60-290	Communications/Telephone	$262	$770	$1,000	$1,000	$0
10-60-310	Engineering	$0	$41,188	$50,000	$25,000	($25,000)
10-60-330	Professional & Technical	$0	$4,398	$4,400	$4,400	$0
		$198,435	**$245,517**	**$277,941**	**$228,200**	**($49,741)**

PUBLIC WORKS EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-61-110	Salary & Wages (FT)	$65,480	$73,013	$84,000	$80,459	($3,541)
10-61-111	Overtime	$1,120	$1,014	$2,000	$2,407	$407
10-61-120	Salary & Wages (PT)	$12,888	$18,095	$7,000	$18,412	$11,412
10-61-150	Employee Benefits	$44,167	$44,540	$54,000	$59,490	$5,490
10-61-200	Materials & Supplies	$5,275	$2,777	$6,000	$6,000	$0
10-61-210	Membership Dues	$68	$131	$500	$500	$0
10-61-211	Continuing Education	$1,570	$2,123	$3,300	$3,300	$0
10-61-212	Uniforms/Clothing/PPE	$0	$2,675	$4,000	$4,000	$0
10-61-213	Water & Food Supplies	$0	$730	$1,000	$1,000	$0
10-61-265	Tools & Equipment	$4,010	$6,578	$4,000	$4,000	$0
10-61-275	Motor Pool Charges	$54,707	$40,515	$66,561	$76,062	$9,501
10-61-290	Communications/Telephone	$1,504	$1,373	$1,600	$1,600	$0
10-61-310	Engineering Services	$24,747	$18,226	$5,000	$5,000	$0
		$215,534	**$211,790**	**$238,961**	**$262,229**	**$23,268**

SOLID WASTE EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-63-300	Solid Waste Services	$340,793	$362,387	$390,000	$421,200	$31,200
10-63-400	Recycling	$116,455	$123,067	$130,000	$130,000	$0
10-63-975	Bad Debt	$173	$5,251	$1,000	$1,000	$0
		$457,421	**$490,705**	**$521,000**	**$552,200**	**$31,200**

PARKS EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-64-110	Salary & Wages (FT)	$40,887	$48,801	$55,798	$80,656	$24,858
10-64-120	Salary & Wages (PT)	$34,064	$32,337	$95,668	$107,466	$11,798
10-64-150	Employee Benefits	$26,284	$26,831	$56,517	$77,241	$20,723
10-64-210	Membership Dues	$0	$41	$50	$50	$0
10-64-211	Continuing Education	$675	$2,542	$3,500	$3,500	$0
10-64-212	Uniforms/Clothing/PPE	$0	$1,190	$2,000	$2,000	$0
10-64-213	Water & Food Supplies	$0	$247	$500	$500	$0
10-64-230	Tree pruning, supplies, planning	$65,693	$31,178	$30,000	$30,000	$0
10-64-240	Park Supplies & Maintenance	$54,020	$58,633	$64,000	$64,000	$0
10-64-245	Beautification Committee	$2,897	$3,197	$6,500	$6,500	$0
10-64-250	Utilities	$20,668	$20,416	$22,000	$22,000	$0
10-64-265	Tools & Equipment	$9,211	$6,006	$5,500	$5,500	$0
10-64-275	Motor Pool	$8,608	$11,334	$5,387	$5,387	$0
10-64-290	Communications & Telephone	$402	$380	$0	$0	$0
		$263,410	**$243,133**	**$347,420**	**$404,799**	**$57,379**

COMMUNITY SERVICES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-65-110	Salary & Wages (FT)	$67,285	$71,678	$76,982	$84,260	$7,278
10-65-120	Salary & Wages (PT)	$83,810	$106,006	$137,133	$151,507	$14,374
10-65-150	Employee Benefits	$43,800	$44,540	$62,406	$70,082	$7,676
10-65-200	Materials & Supplies	$9,456	$21,945	$23,000	$23,000	$0
10-65-210	Membership Dues	$215	$158	$500	$500	$0
10-65-211	Continuing Education	$201	$611	$2,000	$2,000	$0
10-65-212	Uniforms/Clothing/PPE	$0	$632	$1,250	$1,250	$0
10-65-213	Water & Food Supplies	$0	$184	$500	$500	$0
10-65-250	Utilities	$23,690	$23,223	$23,000	$23,000	$0
10-65-275	Motor Pool Charges	$7,768	$8,500	$10,000	$10,167	$167
10-65-290	Communications/Telephone	$1,393	$1,835	$2,000	$2,000	$0
10-65-300	Recreation & Cultural Classes	$16,455	$21,014	$14,500	$14,500	$0
10-65-400	Recreation Programs	$52,026	$63,777	$65,000	$65,000	$0
10-65-401	Recreation Equipment	$741	$1,154	$2,500	$2,500	$0
10-65-500	Library Expenses	$13,680	$14,810	$18,000	$20,000	$2,000
10-65-550	Credit Card Fees	$10,607	$11,320	$10,500	$10,500	$0
10-65-600	Family Festival Celebration	$59,973	$68,608	$87,000	$90,000	$3,000
10-65-601	Cultural Events--Creekside Theater	$15,475	$15,253	$15,000	$15,000	$0
10-65-602	Easter Egg Hunt	$0	$835	$1,700	$1,700	$0
10-65-605	Youth City Council	$246	$1,012	$2,000	$2,000	$0
10-65-610	Advertising	$2,578	$1,355	$4,000	$4,500	$500
10-65-615	Insurance	$1,473	$1,537	$1,600	$2,000	$400
10-65-620	Building Maintenance	$25,010	$25,402	$29,500	$27,000	($2,500)
		$435,882	**$505,389**	**$590,071**	**$622,965**	**$32,894**

TRANSFERS OUT		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
10-69-910	Transfer to Capital Projects Fund	$1,325,000	$1,025,000	$1,100,000	$0	($1,100,000)
10-69-913	Transfer to Golf Fund	$100,000	$100,000	$0	$0	$0
10-69-916	Transfer to Golf Debt Service fund	$50,000	$0	$0	$0	$0
10-69-917	Transfer to Class C Roads fund	$325,000	$75,000	$0	$0	$0
		$1,800,000	**$1,200,000**	**$1,100,000**	**$0**	**($1,100,000)**

GRAND TOTALS		**$5,627,077**	**$5,283,770**	**$5,460,242**	**$4,672,866**	**$787,375**
NET TOTALS		**$384,271**	**$108,359**	**$423,242**	**$45,127**	

ESTIMATED FUND BALANCE	FY 2023 BUDGET
Estimated Beginning Fund Bal	$900,000
Projected Revenue over Expenditures	$45,127
Potential Drawdowns from One-Time Capital Project Expenditures	$0
Remaining Unrestricted Fund Balance	**$945,127**

GOLF FUND REVENUES

GOLF REVENUE		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
20-30-100	Green Fees	$913,219	$994,608	$1,100,000	$1,002,000	($98,000)
20-30-300	Short course	$41,800	$11,065	$0	$30,000	$30,000
20-30-400	Pro Shop Revenue	$132,614	$146,997	$171,000	$150,000	($21,000)
20-30-500	Snack Shack & Concessions	$18,269	$21,451	$21,000	$20,000	($1,000)
20-30-600	Season Passes	$115,674	$112,334	$145,000	$107,000	($38,000)
20-30-800	Other Income	$843	$4,919	$0	$0	$0
20-30-900	Interest Income	$2,271	$687	$10,000	$5,000	($5,000)
20-35-300	Transfer from Other Funds	$100,000	$100,000	$0	$0	$0
GRAND TOTAL		**$1,324,690**	**$1,390,688**	**$1,447,000**	**$1,314,000**	**$133,000**

GOLF EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
20-43-110	Salary & Wages (FT)	$224,588	$238,873	$264,880	$289,176	$24,296
20-43-111	Overtime	$339	$36	$500	$500	$0
20-43-120	Salary & Wages (PT)**	$124,207	$130,327	$180,720	$180,720	$0
20-43-150	Employee Benefits	$147,109	$151,362	$178,293	$195,851	$17,557
20-43-290	Communications/Telephone	$3,132	$3,034	$3,100	$3,100	$0
20-50-100	Practice Area & Pro Shop Supplies	$11,099	$8,514	$10,000	$10,000	$0
20-50-200	Utilities	$56,779	$55,743	$59,000	$59,000	$0
20-50-330	Professional/Technical	$2,090	$1,807	$1,600	$1,600	$0
20-50-500	Snack Shack & Concessions	$13,323	$17,448	$23,000	$23,000	$0
20-50-600	Credit Card Expenses	$37,651	$36,679	$34,000	$34,000	$0
20-50-700	Pro Shop	$98,321	$110,151	$130,000	$111,000	($19,000)
20-50-800	Building Maintenance	$3,444	$3,327	$4,500	$4,500	$0
20-60-100	Repairs & Maintenance - Course	$59,850	$38,399	$38,000	$40,000	$2,000
20-60-200	Fertilizer & Chemicals	$32,869	$35,378	$38,000	$38,000	$0
20-60-300	Water & Pumping Costs	$16,554	$16,249	$18,500	$18,500	$0
20-60-500	Petroleum & Oil	$6,270	$13,770	$13,000	$14,000	$1,000
20-60-600	Equipment Repair & Replacement	$18,778	$19,576	$21,000	$21,000	$0
20-60-700	Equipment Rental	$483	$487	$1,500	$1,500	$0
20-60-750	Insurance	$1,578	$1,703	$4,800	$4,800	$0
20-60-900	Cart Repair & Replacement	$1,817	$1,946	$9,000	$9,000	$0
20-60-980	Resident Claims	$3,058	$973	$2,000	$2,000	$0
20-70-100	Membership Dues	$755	$997	$800	$800	$0
20-70-212	Uniforms/Clothing/PPE	$0	$1,997	$2,500	$3,000	$500
20-70-213	Water & Food Supplies	$0	$371	$750	$750	$0
20-70-300	Continuing Education	$484	$1,593	$3,500	$3,500	$0
20-70-400	Licenses & Fees	$0	$30	$0	$0	$0
20-70-500	Computers/Phones	$2,949	$3,006	$5,000	$5,000	$0
20-70-600	Advertising	$30,700	$32,500	$20,000	$17,000	($3,000)
20-80-250	Golf Cart Rental	$80,878	$107,259	$110,185	$110,185	$0
20-80-275	Motor Pool Charges	$24,967	$24,967	$30,000	$27,606	($2,394)
20-80-912	Transfer to Capital Projects Fund	$275,000	$0	$300,000	$250,000	($50,000)
20-95-202	Capital Outlay	$77,696	$71,542	$239,000	$70,000	($169,000)
GRAND TOTAL		**$1,356,767**	**$1,130,045**	**$1,747,128**	**$1,549,087**	**$198,040**
NET TOTAL		**$32,077**	**$260,643**	**$300,128**	**$235,087**	**$65,040**

ESTIMATED FUND BALANCE	FY 2024 BUDGET
Beginning Unrestricted Fund Bal	$400,000
Projected operations	$165,087
Capital Outlay--	$70,000
Remaining Unrestricted Fund Balance	$164,913

CLASS C ROADS FUND REVENUES

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
21-30-100	Class C Roads	$365,452	$372,653	$395,000	$377,000	($18,000)
21-30-110	Highway Sales Tax Distribution	$155,434	$173,599	$184,000	$171,000	($13,000)
21-30-900	Interest Income	$4,888	$2,773	$5,000	$5,000	$0
21-36-900	Other Income	$5,722	$928	$0	$0	$0
21-30-801	Transfers in from General Fund	$325,000	$75,000	$0	$0	$0
		$856,497	**$619,407**	**$584,000**	**$553,000**	**$31,000**

CLASS C ROADS FUND EXPENDITURES

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
21-62-110	Salary & Wages (FT)	$67,755	$73,853	$82,909	$79,662	($3,246)
21-62-111	Overtime	$185	$0	$2,408	$2,383	($25)
21-62-150	Employee Benefits	$43,816	$39,963	$57,541	$57,268	($273)
21-62-310	Engineering	$6,399	$7,219	$5,000	$10,000	$5,000
21-62-330	Professional Fees	$0	$800	$0	$0	$0
21-62-410	Street Light Operation	$34,976	$33,706	$35,000	$38,000	$3,000
21-62-415	Street Light Maintenance	$16,250	$15,626	$75,000	$75,000	$0
21-62-420	Street Signs	$4,331	$7,843	$10,000	$25,000	$15,000
21-62-440	Street Maintenance	$502,631	$273,269	$30,000	$600,000	$570,000
21-62-450	Snow Removal	$20,574	$13,043	$35,000	$20,000	($15,000)
21-62-470	Sidewalk Maintenance	$11,993	$20,240	$25,000	$25,000	$0
		$708,910	**$485,561**	**$357,857**	**$932,314**	**$574,456**
NET TOTALS		**$147,586**	**$133,846**	**$226,143**	**$379,314**	**$605,456**

ESTIMATED FUND BALANCE	**FY 2023 BUDGET**
Beginning Fund Bal	$1,000,000
Change in Fund Balance	$379,314
Remaining Fund Balance	**$620,686**

GOLF DEBT SERVICE FUND

DEBT SERVICE REVENUE		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
30-31-102	2012 GO Bond - Property Tax	$304,189	$308,797	$304,000	$306,000	$2,000
30-31-103	Motor Vehicle Tax	$30,522	$27,696	$25,000	$24,000	($1,000)
30-31-104	Delinquent Tax	$17,742	$14,995	$12,000	$12,000	$0
30-31-105	Penalty & Interest	$433	$412	$700	$500	($200)
30-36-100	Interest Income	$457	$148	$0	$0	$0
30-35-300	Transfer In	$50,000	$0	$0	$0	$0
GRAND TOTAL		**$403,343**	**$352,048**	**$341,700**	**$342,500**	**$800**

DEBT SERVICE EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
30-98-102	2012 GO Bond Principal	$250,000	$250,000	$260,000	$270,000	$10,000
30-98-202	2012 GO Bond Interest	$113,920	$106,420	$98,920	$93,720	($5,200)
30-98-795	Trustee Fees	$350	$350	$350	$350	$0
GRAND TOTAL		**$364,270**	**$356,770**	**$359,270**	**$364,070**	**$4,800**

NET TOTAL		**$39,073**	**$4,722**	**$17,570**	**$21,570**	**$4,000**

ESTIMATED FUND BALANCE	FY 2023 BUDGET
Beginning Fund Bal	$75,000
Change of Unrestricted Fund Balance	$21,570
Remaining Fund Balance	**$53,430**

CAPITAL PROJECTS FUND REVENUES

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
40-30-100	Impact Fees - Park Development	$133,104	$63,876	$5,000	$11,280	$6,280
40-30-130	Impact Fees - Public Safety	$31,205	$31,922	$1,000	$4,609	$3,609
40-30-140	Impact Fees - Streets	$37,613	$53,731	$20,000	$5,624	($14,376)
40-30-550	PARC Sales Tax Revenues	$76,657	$83,771	$93,000	$84,000	($9,000)
40-30-600	Interest Income	$12,248	$5,416	$60,000	$2,000	($58,000)
40-30-700	Grant Income	$4,964	$0	$20,000	$5,000	($15,000)
40-30-750	ARPA Grant	$0	$596,665	$596,665	$0	($596,665)
40-30-801	Transfers in from General Fund	$1,325,000	$1,025,000	$1,100,000	$0	($1,100,000)
40-30-803	Transfers in from Golf Fund	$275,000	$0	$300,000	$250,000	($50,000)
		$1,895,796	**$1,849,549**	**$2,195,665**	**$362,513**	**($1,833,152)**

CAPITAL PROJECTS FUND EXPENDITURES

STREET PROJECTS		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
40-78-781	Harvey Blvd Widening	$0	$0	$0	$160,000	$160,000
40-78-784	Median and Roundabout Improvements	$0	$718	$58,000	$0	($58,000)
		$5	**$718**	**$58,000**	**$160,000**	**$102,000**

PARK PROJECTS		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
40-80-803	Harvey Park - Development	$117,670	$38,591	$0	$0	$0
40-80-805	Forest Creek Trail	$0	$0	$0	$100,000	$100,000
40-80-824	Park Renewal--Heritage Amphitheater	$169,297	$684,675	$2,200,000	$900,000	($1,300,000)
		$286,967	**$723,266**	**$2,200,000**	**$1,000,000**	**($1,200,000)**

MISCELLANEOUS PROJECTS		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
40-95-225	Building Improvements	$25,000	$0	$80,000	$1,300,000	$1,220,000
40-95-128	Golf Improvements	$8,749	$1,117,411	$100,000	$70,000	($30,000)
		$33,749	**$1,117,411**	**$180,000**	**$1,370,000**	**$1,190,000**

OTHER USES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
40-96-100	Transfer to the Gen Fund	$9,000	$15,000	$15,000	$15,000	$0
		$9,000	**$15,000**	**$15,000**	**$15,000**	**$0**

GRAND TOTALS	**$ 329,720**	**$ 1,856,395**	**$ 2,453,000**	**$ 2,545,000**	**$ 92,000**
NET TOTALS	**$1,566,076**	**$6,847**	**$257,335**	**$2,182,487**	**$1,925,152**

ESTIMATED FUND BALANCE	FY 2024 BUDGET
Beginning Fund Bal	$2,224,000
Change in Restricted/Nonspendable Fund Bal	$2,182,487
Projected transfer from other funds	
Remaining Fund Balance	**$41,513**

WATER, SEWER, & STORM DRAIN REVENUES

WATER REVENUE		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
51-37-110	Water Fees - Residents	$725,002	$715,627	$720,000	$720,000	$0
51-37-112	Water Fees - Contractor	$10,795	$3,099	$5,000	$3,000	($2,000)
51-37-113	PI Fees - Usage	$523,812	$535,394	$557,000	$557,000	$0
51-37-114	PI Fees - Base Rate	$665,525	$560,446	$504,000	$504,000	$0
51-37-115	CUP	$151,857	$154,323	$156,000	$156,000	$0
51-37-116	Water Fees from City departments	$37,750	$37,750	$37,750	$37,750	$0
51-37-160	Water Lateral Inspections	$4,500	$3,009	$500	$500	$0
51-37-190	Water Meters	$66,125	$39,960	$5,000	$2,000	($3,000)
51-37-195	Grants	$0	$332,984	$1,520,000	$0	($1,520,000)
51-37-350	Water Impact Fees	$65,783	$46,591	$3,000	$3,000	$0
		$2,251,148	**$2,429,184**	**$3,508,250**	**$1,983,250**	**$1,525,000**

STORM DRAIN REVENUE		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
51-35-110	Storm Drain - Residents	$378,294	$396,126	$464,676	$495,876	$31,200
51-35-150	Land Disturbance Fees	$350	$0	$500	$500	$0
		$378,644	**$396,126**	**$465,176**	**$496,376**	**$0**

SEWER REVENUE		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
51-38-110	Sewer Fees - Residents	$1,111,171	$1,121,833	$1,124,184	$1,124,184	$0
51-38-111	Sewer Fees from City departments	$1,750	$1,750	$1,750	$1,750	$0
51-38-115	Sewer Fees - Nonresidents	$35,844	$35,844	$35,844	$35,844	$0
51-38-160	Sewer Lateral Inspections	$4,425	$3,000	$150	$150	$0
51-38-665	Sewer Impact Fees	$54,799	$92,202	$5,000	$2,000	($3,000)
		$1,207,989	**$1,254,629**	**$1,166,928**	**$1,163,928**	**$3,000**

MISCELLANEOUS REVENUE		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
51-39-100	Contribution from Developer	$620,487	$0	$0	$0	$0
51-39-200	Penalty Fees	$38,641	$32,956	$33,000	$33,000	$0
51-39-410	Interest Income	$10,014	$1,426	$5,000	$5,000	$0
51-39-600	Utility Setup Fees	$12,200	$14,750	$2,000	$2,000	$0
51-39-900	Other Income	$246	$10,370	$750	$750	$0
51-39-902	Financing Income	$0	$0	$650,000	$0	($650,000)
51-39-950	Contribution Income	$0	$0	$5,000	$5,000	$0
		$681,588	**$56,650**	**$695,750**	**$45,750**	**($650,000)**

GRAND TOTALS					
$4,519,369	**$4,136,589**	**$5,836,104**	**$3,689,304**	**($2,178,000)**

WATER, SEWER, & STORM DRAIN EXPENDITURES

STORM DRAIN EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
51-72-110	Salary & Wages (FT)	$175,562	$190,371	$210,756	$230,420	$19,665
51-72-111	Overtime	$2,230	$1,925	$5,066	$5,626	$561
51-72-120	Salary & Wages (PT)	$15,907	$19,849	$16,806	$17,113	$307
51-72-150	Employee Benefits	$105,922	$102,794	$112,291	$125,961	$13,670
51-72-160	GASB 68 Pension Expense	$17,744	$38,283	$0	$0	$0
51-72-200	Storm Drain Supplies	$1,320	$63	$3,000	$3,000	$0
51-72-210	Membership Dues	$2,936	$3,223	$3,200	$3,200	$0
51-72-211	Continuing Education	$1,294	$4,759	$5,000	$5,000	$0
51-72-212	Uniforms/Clothing/PPE	$0	$265	$500	$500	$0
51-72-213	Water & Food Supplies	$0	$229	$500	$500	$0
51-72-240	Computer Expenses	$2,520	$2,620	$3,000	$3,000	$0
51-72-265	Tools & Equipment	$847	$1,621	$2,000	$2,500	$500
51-72-290	Communications/Telephone	$1,877	$1,838	$1,500	$1,500	$0
51-72-310	Engineering Services	$7,958	$0	$10,000	$10,000	$0
51-72-330	Professional/Technical	$1,714	$1,973	$1,550	$1,550	$0
51-72-510	Insurance	$6,638	$6,928	$7,857	$8,500	$643
51-72-751	Storm Drain Maintenance	$13,593	$15,007	$250,000	$45,000	($205,000)
51-72-960	Depreciation - Storm Drain	$106,074	$109,877	$115,000	$115,000	$0
51-72-975	Bad Debt	$111	$3,388	$750	$750	$0
		$428,759	**$428,445**	**$748,776**	**$579,121**	**($169,655)**

WATER EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
51-73-110	Salary & Wages (FT)	$228,744	$241,919	$275,095	$291,491	$16,396
51-73-111	Overtime	$2,861	$2,323	$5,439	$6,010	$571
51-73-120	Salary & Wages (PT)	$12,156	$10,529	$18,809	$19,117	$308
51-73-150	Employee Benefits	$134,557	$130,665	$168,307	$189,680	$21,373
51-73-160	GASB 68 Pension Expense	$25,661	$51,430	$0	$0	$0
51-73-200	Water Supplies	$10,968	$4,116	$12,000	$12,000	$0
51-73-210	Membership Dues	$1,816	$2,628	$7,500	$7,500	$0
51-73-211	Continuing Education	$4,065	$4,796	$6,200	$6,200	$0
51-73-212	Uniforms/Clothing/PPE	$0	$682	$1,500	$1,500	$0
51-73-213	Water & Food Supplies	$0	$160	$500	$500	$0
51-73-240	Computer Expenses	$8,610	$5,028	$7,000	$7,000	$0
51-73-250	Repairs & Maintenance	$8,664	$10,636	$4,000	$4,000	$0
51-73-260	Office Equipment	$0	$0	$1,000	$1,000	$0
51-73-265	Tools & Equipment	$9,986	$3,054	$10,000	$10,000	$0
51-73-275	Motor Pool Charges	$68,315	$56,849	$72,561	$82,062	$9,501
51-73-280	Utilities	$328,220	$290,090	$335,000	$335,000	$0
51-73-282	Blue Stakes	$784	$843	$3,500	$3,500	$0
51-73-290	Communications/Telephone	$2,488	$2,404	$2,000	$2,000	$0
51-73-310	Engineering Services	$27,944	$99,446	$35,000	$35,000	$0
51-73-330	Professional/Technical	$10,556	$24,331	$50,000	$60,000	$10,000
51-73-360	Meter Installation & Maintenance	$36,570	$17,497	$15,000	$15,000	$0
51-73-470	Water Purchases - AF	$4,177	$6,169	$15,000	$15,000	$0
51-73-471	Water Purchases - PG	$24,574	$29,042	$33,510	$34,000	$490
51-73-472	Water Testing/Treatment	$6,129	$6,257	$20,000	$30,000	$10,000
51-73-510	Insurance	$16,590	$17,314	$20,000	$22,000	$2,000
51-73-751	Water Construction Projects/Repair	$25,734	$29,921	$30,000	$30,000	$0
51-73-800	Supplementary Water	$164,750	$182,796	$164,000	$175,000	$11,000
51-73-801	PI Expenses	$15,032	$15,544	$45,000	$45,000	$0
51-73-900	Credit Card Fees	$30,206	$32,155	$33,000	$33,000	$0
51-73-950	Trustee Fees	$4,950	$5,700	$3,300	$3,300	$0
51-73-955	Bond Interest	$127,041	$106,095	$95,326	$83,914	($11,412)
51-73-960	Depreciation - Water	$559,987	$569,625	$600,000	$600,000	$0
51-73-965	Deferred Amortization Costs	$28,366	$28,365	$25,589	$25,589	$0
51-73-975	Bad Debt	$565	$16,561	$6,000	$6,000	$0
51-73-980	Resident Claims	$0	$0	$6,000	$6,000	$0
		$1,879,744	**$1,902,107**	**$2,127,137**	**$2,197,363**	**$70,226**

SEWER EXPENDITURES		FY 2021	FY 2022	FY 2023	FY 2024	CHANGE

SEWER EXPENDITURES		ACTUAL	ACTUAL	PROJECTED	BUDGET	CHANGE
51-74-110	Salary & Wages (FT)	$154,689	$162,431	$175,377	$190,442	$15,065
51-74-111	Overtime	$1,918	$1,590	$3,690	$4,077	$387
51-74-120	Salary & Wages (PT)	$10,158	$9,541	$16,809	$17,117	$308
51-74-150	Employee Benefits	$89,490	$86,631	$112,291	$125,961	$13,670
51-74-160	GASB 68 Pension Expense	($18,030)	($35,006)	$0	$0	$0
51-74-200	Sewer Supplies	$1,198	$592	$2,000	$2,000	$0
51-74-211	Continuing Education	$1,766	$1,124	$1,750	$1,750	$0
51-74-212	Uniforms/Clothing/PPE	$0	$131	$500	$500	$0
51-74-213	Water & Food Supplies	$0	$122	$500	$500	$0
51-74-240	Computer Expenses	$3,360	$2,000	$4,000	$4,000	$0
51-74-265	Tools & Equipment	$1,014	$758	$1,000	$1,000	$0
51-74-280	Utilities	$130	$127	$200	$200	$0
51-74-281	Postage	$400	$894	$750	$750	$0
51-74-290	Communications/Telephone	$1,596	$1,576	$1,500	$1,500	$0
51-74-310	Engineering Services	$18,503	$0	$5,000	$5,000	$0
51-74-330	Professional/Technical	$1,755	$1,760	$2,500	$2,500	$0
51-74-470	TSSD Billiing	$542,649	$521,772	$565,000	$570,000	$5,000
51-74-472	Sewer Television Expenses	$0	$0	$2,000	$2,000	$0
51-74-473	Sewer Fee - AF	$0	$0	$1,000	$1,000	$0
51-74-510	Insurance	$9,994	$10,430	$10,000	$12,000	$2,000
51-74-751	Sewer Maintenance	$8,804	$5,662	$4,000	$4,000	$0
51-74-752	Sewer Construction Projects	$793	$0	$2,000	$2,000	$0
51-74-960	Depreciation - Sewer	$152,158	$152,818	$153,000	$153,000	$0
51-74-975	Bad Debt	$326	$9,594	$2,500	$2,500	$0
		$982,670	**$934,547**	**$1,067,367**	**$1,103,797**	**$36,430**
GRAND TOTALS		**$3,291,173**	**$3,265,099**	**$3,943,279**	**$4,130,281**	**$187,001**
NET TOTALS		**$1,228,196**	**$871,490**	**$1,892,825**	**$440,977**	**$2,365,001**

Water, Sewer, & Storm Drain Fund Cash Flow Analysis

NET TOTALS BEFORE CASH ADJUSTMENTS	**($440,977)**	
Less Debt Service		
2014 PI Bond Principal	($305,000)	
2022 Public Works Building Utility Revenue Bonds	($183,000)	
2023 Meter bonds	$0	starts 2025
Less Capital Improvements		
Water Main Cedar Hills Dr Heiselts to Oak Road west	$0	
Pressure Zone Improvements	($280,100)	
Harvey Well Chlorination Building	($150,000)	
Cottonwood Well & AF Booster Chlorination Improvements	($50,000)	
Junction wells 4100 to Meadow	$0	
Pipe thickness evaluation	$0	
Transmission line from Pond 10 to Pond 12	$0	
Storage tank with new culinary between zones	$0	
Water lines and hydrants on 4000	$0	
Monson place storm drain, gutter, hydrants	$0	
Storm drain Mesquite park and Heiselt's park	$0	
Water Stock	($5,000)	
Plus Non-Cash Items		
Depreciation - Storm Drain	$115,000	
Depreciation - Water	$600,000	
Depreciation - Sewer	$153,000	
Amortization - Bond Costs	$25,589	
Accrued Interest Adjustment	($4,000)	
TOTAL CASH INFLOW	**($524,488)**	

ESTIMATED NET POSITION	**FY 2023 BUDGET**
Estimated Beginning Unrestricted Net Position	$800,000
Change of Unrestricted Position	$524,488

Remaining Unrestricted Net Position	**$275,512**

MOTOR POOL REVENUES

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
60-30-100	Charges to General Fund	$84,968	$75,599	$92,161	$102,776	$10,615
60-30-200	Charges to Water & Sewer Fund	$68,315	$56,849	$72,561	$82,062	$9,501
60-30-300	Charges to Golf Fund	$24,967	$24,967	$20,912	$27,606	$6,694
60-70-205	Gain on Sale of Assets	$63,024	$47,000	$32,500	$10,000	($22,500)
		$241,274	**$204,415**	**$218,134**	**$222,444**	**$4,310**

MOTOR POOL EXPENDITURES

VEHICLE EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
60-40-100	Gas & Oil - Admin/Gen/Rec	$1,472	$4,205	$2,500	$2,500	$0
60-40-200	Vehicle Maintenance - Admin/Gen/Rec	$8	$35	$500	$500	$0
60-40-300	Insurance - Admin/Gen/Rec	$2,305	$2,824	$3,000	$3,000	$0
60-40-400	Gas & Oil - Bldg/Zoning	$197	$284	$500	$500	$0
60-40-500	Vehicle Maintenance - Bldg/Zoning	$53	$109	$300	$300	$0
60-40-600	Insurance - Bldg/Zoning	$768	$941	$1,000	$1,000	$0
60-40-700	Gas & Oil - PW	$21,392	$28,163	$28,500	$28,500	$0
60-40-800	Vehicle Maintenance - PW	$14,286	$26,528	$15,000	$15,000	$0
60-40-900	Insurance - PW	$11,523	$26,528	$16,000	$16,000	$0
60-40-930	Gas & Oil - Golf	$3,228	$4,561	$4,000	$4,000	$0
60-40-940	Vehicle Maintenance - Golf	$147	$169	$500	$500	$0
60-40-950	Insurance - Golf	$768	$941	$1,100	$1,100	$0
		$56,146	**$95,289**	**$72,900**	**$72,900**	**$0**

EQUIPMENT EXPENDITURES		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 BUDGET	CHANGE
60-60-100	Capital Outlay	$8,389	$0	$0	$0	$0
60-60-400	Rent Expense	$6,000	$12,444	$13,000	$13,000	$0
60-70-200	Depreciation	$93,756	$91,106	$132,234	$136,544	$4,310
		$108,145	**$103,550**	**$145,234**	**$149,544**	**$4,310**

GRAND TOTAL		**$164,291**	**$198,839**	**$218,134**	**$222,444**	**$4,310**
NET TOTALS		**$76,983**	**$5,576**	**$0**	**$0**	**$0**

ESTIMATED NET POSITION	FY 2023 BUDGET
Beginning Unrestricted Net Position	$520,000
Change of Unrestricted Position	$120,000
Remaining Unrestricted Net Position	**$400,000**

CAPITAL OUTLAY

2024 Toyota RAV4 Hybrid

RESOLUTION NO. _____

A RESOLUTION ADOPTING A FINAL BUDGET FOR THE GENERAL FUND; MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CEDAR HILLS FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 20234

WHEREAS, the City Manager of City of Cedar Hills, as required by law, submitted to the City of Cedar Hills Council a tentative budget including all supporting schedules and data (herein the *"Tentative Budget"*) on May 2, 2023 for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024; and

WHEREAS, the Tentative Budget was adopted by the City Council on May 2, 2023; and

WHEREAS, pursuant to law, a copy of the Tentative Budget was placed on record in the City Recorder's Office for inspection by the general public during normal office hours, at least ten days prior to its final adoption; and

WHEREAS, pursuant to law, a public hearing to receive public comment and consider adoption of a final budget which includes the general fund, capital improvements, and debt service (herein the *"Budget"*) was held on May 2, 2023 at 6:00 p.m. in the City Council Chambers located at 10640 N Clubhouse Drive, Cedar Hills, Utah; and

WHEREAS, pursuant to law, the date, time, and place of the public hearing, the right of citizens to be heard, the location of the City Recorder's Office where the Tentative Budget was available for public inspection; and

WHEREAS, all interested persons in attendance at the public hearing were given an opportunity to be heard, for or against, the estimate of revenues and expenditures or any item thereof in the Tentative Budget; and

WHEREAS, pursuant to law, the City of Cedar Hills Council, at a regularly scheduled meeting of the City Council, must adopt a final budget and set the property tax levy before the 30th day of June of each year if there is no increase in the certified tax rate; and

WHEREAS, pursuant to law, the City has published the necessary notice and held the public hearings required prior to adopting the proposed property tax rate and setting the property tax levy; and

WHEREAS, it is the intent and desire of the City of Cedar Hills to comply with all applicable State and local laws regarding the adoption of the Budget; and

WHEREAS, the City of Cedar Hills Council finds that it is in the best interests of the citizens of the city to adopt a final budget for the City; and

WHEREAS, the City has received its proposed certified tax rate from Utah County.

NOW, THEREFORE, BE IT RESOLVED by the Municipal Council of City of Cedar Hills, Utah as follows:

SECTION I
BUDGET ADOPTION

A. The budgeted amounts shown in *Exhibit A*, City of Cedar Hills 2023/2024 Budget, for the General Fund attached hereto and by this reference incorporated herein, are hereby appropriated for the corporate purposes and objects of the City of Cedar Hills, Utah for the Fiscal Year commencing July 1, 2023, and ending June 30, 2024, and are hereby adopted as the Budget of City of Cedar Hills, Utah for the Fiscal Year 2023/2024.

B. Pursuant to law, a copy of the Budget for each fund within the Budget shall be certified by the City Manager as the "Budget Officer" and shall be filed with the State Auditor within 30 days after adoption of the Budget.

C. Pursuant to law, a certified copy of the Budget shall be filed in the office of the City Recorder and shall be available for public inspection during regular business hours.

SECTION II
FURTHER ACTION

A. In addition to the foregoing, the Mayor and city staff is hereby directed to implement any other necessary actions pertinent to the adoption of the Budget, the establishment of a tax rate, and the levy of property taxes with approval from the City Council. Such actions may include, but are not necessarily limited to, notification, reporting, and publishing as required by and consistent with applicable law.

B. Budget surpluses in excess of the 25% maximum fund balance in the General Fund allowed by State law will be distributed to the Capital Projects Fund.

SECTION III
SEVERABILITY

If a court of competent jurisdiction declares any provision of this Resolution invalid, the remainder shall not be affected thereby.

SECTION IV
EFFECTIVE DATE

This Resolution shall take effect immediately upon posting, as required by law, deposited, and recorded in the office of the City Recorder, and accepted as required herein.

PASSED AND APPROVED this 13th day of June 2023.

CITY OF CEDAR HILLS COUNCIL

By:_____
Denise Andersen, Mayor

VOTING:

Laura Ellison	Yes	No	Absent
Mike Geddes	Yes	No	Absent
Alexandra McEwen	Yes	No	Absent
Bob Morgan	Yes	No	Absent
Kelly Smith	Yes	No	Absent

ATTEST:

_____
Colleen A. Mulvey, MMC
City Recorder

DEPOSITED in the office of the City Recorder this 14th day of June, 2023.

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/13/2023

SUBJECT:	Fiscal Year 2023-2024 Certified Property Tax
APPLICANT PRESENTATION:	n/a
STAFF PRESENTATION:	Charl Louw, Finance Director

BACKGROUND AND FINDINGS:

Statutes require that each year a certified property tax rate be calculated. The certified property tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year excluding the revenue generated by new growth. The city is not proposing an increase from the base rate and is asking approximately $58,000 less for the debt levy than it is eligible to receive.

The County Auditor's certified tax rate for 2023 was 0.001148
General Operations: 0.000817 $756,348
Interest and Sinking Fund/Bond: 0.000331 $306,000 actual debt service $363,720
The increase of $8,645 represents new residential and/or commercial growth calculated by Utah County Assessor for the city.

For example, the median value was $596,000 last year. If a home is assessed stays at the median value this year, its taxable value is 55% of the market value, or $327,800 if it is the primary residence. The property tax amount due related to the city for the home is $376.31.

The County Auditor's certified tax rate for 2022 was 0.001123
General Operations: .000797 ($747,703)
Interest and Sinking Fund/Bond: .000326 ($306,000)

The County Auditor's certified tax rate for 2021 was .001495
General Operations: .001058 ($740,798)
Interest and Sinking Fund/Bond: .000437 ($306,000)

The County Auditor's certified tax rate for 2020 was .001646
General Operations: .001160 ($730,621)
Interest and Sinking Fund/Bond: .000486 ($306,000)

The County Auditor's certified tax rate for 2019 was .001737
General Operations: .001219 ($720,255)
Interest and Sinking Fund/Bond: .000486 ($306,000)

The County Auditor's certified tax rate for 2018 was .001923
General Operations: .001340 ($711,924)
Interest and Sinking Fund/Bond: .000583 ($309,770)

PREVIOUS LEGISLATIVE ACTION:

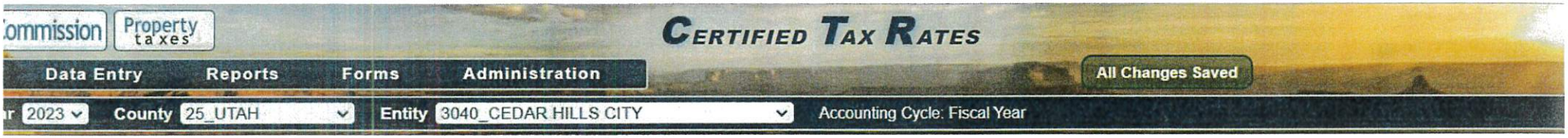
FISCAL IMPACT:

SUPPORTING DOCUMENTS:
2023 Tax Rate Summary Page

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

MOTION:
To approve/no approve Resolution No.___, a resolution setting the total Property Tax Levy assessed upon the real and personal property for general governmental purposes for the 2023-2024 tax year for the City of Cedar Hills, Utah.

ACTION:
Motion:
Second:
Laura Ellison: Yes__ No ___ Abstain __ Absent __
Mike Geddes: Yes__ No ___ Abstain __ Absent __
Alexandra McEwen: Yes__ No ___ Abstain __ Absent __
Bob Morgan: Yes__ No ___ Abstain __ Absent __
Kelly Smith: Yes__ No ___ Abstain __ Absent __



Rate Summary (693) CTY

Preliminary Data

Data Entry (Auditor)	Auditor's Certified Rate Approved	Data Entry (Entity)	Proposed Rates Entity Approved	Proposed Rates County Approved	Proposed Rates USTC Approved "OK to Print"	Final Tax Rates USTC Approved	Rates Finalized

Save | Approve

Proposed Tax Rate Value: $ 925,762,901

Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

(2) Budget Name	(3) Election Date	(4) Voted Rate Limit	(5) Utah Annotated Code	(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Fina Budge Reven
General Operations			§11-6-133	.007	0.000817	0.000817	756,348	0.000817	756,348	0.000817	
Interest and Sinking Fund/Bond			***§17-12-1***	***Sufficient***		***0.000331***	***306,000***	***0.000331***	***306,000***	***0.000331***	
Discharge of Judgement			§59-2-1328 & 1330	Sufficient			0				
Total Tax Rate					**0.000817**	**0.001148**	**1,062,348**	**0.001148**	**1,062,348**	**0.001148**	

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	6/13/2023

SUBJECT:	Review/Action on a Resolution adopting changes to the Cedar Hills Fee Schedule.
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

The following modifications are proposed to the Cedar Hills Fee Schedule: (old rate listed first, proposed rate second)

-Storm Drain/Flood Control $14.29 - $15.29
-Vista Room Rental Fee (see attachment for breakdown)

The storm drain fee is associated with higher costs in maintaining and operating the City storm drain system.

The Vista Room is proposing an increase in the rental rate. This too is a reflection of increased costs for labor and supplies. The new price point keeps the Vista Room competitive, only slightly cheaper, than other events center locations in our area. Staff will provide comps as part of the fee schedule presentation.

PREVIOUS LEGISLATIVE ACTION:

Fee Schedule was last modified on April 21, 2023

FISCAL IMPACT:

See supporting documents, and proposed budget.

SUPPORTING DOCUMENTS:

Proposed Fee Schedule and Resolution.

RECOMMENDATION:

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

MOTION:

To approve/not approve Resolution No. _____, a resolution adding, amending, or deleting certain fees to the official, fees, bonds and fines schedule of the City of Cedar Hills, Utah.

ACTION:

Motion:
Second:
Laura Ellison: Yes__ No ___ Abstain __ Absent __
Mike Geddes: Yes__ No ___ Abstain __ Absent __
Alexandra McEwen: Yes__ No ___ Abstain __ Absent __
Bob Morgan: Yes__ No ___ Abstain __ Absent __
Kelly Smith: Yes__ No ___ Abstain __ Absent __

MISC Fees				
Vista Room Rental Fee	Monday - Thursday	~~1,800~~ $2,000		Resolution 06-14-2022D
	Friday - Sunday	~~2,1500~~ $2,400		Resolution 06-14-2022D
	~~Saturday~~	~~$2,200.00~~		Resolution 06-14-2022D
Vista Room Resident Rental Rates	Monday/Wednesday - Resident Rate	~~100~~ $150 Per Hour		Resolution 06-14-2022D
	Monday/Wednesday - Resident Wedding Rate	~~900~~ $1,000		Resolution 06-14-2022D
	Monday - Thursday - Resident Rate	~~1,550~~ $1,700		Resolution 06-14-2022D
	Friday - Sunday - Resident Rate	1,850 $2,100		Resolution 06-14-2022D
	~~Saturday - Resident Rate~~	~~$1,900.00~~		Resolution 06-14-2022D
	Outside Ceremony	$300.00		
	Early Arrival	$100 Per Hour		
	Late Fee	$300 Per Hour		
Public Works				
Land Disturbance and Grading				
Common Plan Permit		$200.00	Non-refundable	
Construction General Permit		$350.00	Non-refundable	
Utility Fees				
Storm Drain/Flood Control		~~14.95~~ $15.95	Per Month	Resolution 06-14-2022D

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	06/13/2023

SUBJECT:	Review/Action on acceptance of the Internal Audit Reports, and Fraud Risk Assessment Update
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

In compliance with the requirements from the Utah State Auditor's Office, Cedar Hills has a Fraud Risk Committee, consisting of the elected officials. Additionally, the City has been performing internal audits over various functions in order to meet the requirements of the fraud risk assessment. The internal audits which were completed this year were to review the City's compliance with public noticing requirements. When the legislative body takes certain actions, there are noticing requirements that must be met. These may include posting notices at specific properties, mailing out notices to affected properties, publishing minutes, posting public meetings in certain areas. Cedar Hills strives to be 100% compliant with these notices, and when an error has occurred, staff has asked that certain items be tabled in order to prepare the notices appropriately.

A staff member performed an audit of the City's public notices, sampling from random months, and checking that the notices were published appropriately to the State website. The months that were tested as part of this audit were February, May, September, and November 2022. Public notices are posted at the city offices, golf clubhouse, and on city streets in several locations. Based on the sampling of four months, it was found that the current public noticing system works and no further action needed to be taken.

PREVIOUS LEGISLATIVE ACTION:

City Council last discussed the Fraud Risk Assessment as part of the June 2022 City Council meeting

FISCAL IMPACT:

N/A

SUPPORTING DOCUMENTS:

Internal Audit Forms

RECOMMENDATION:

Staff recommends that the Council review the audits performed and make any recommendations on what audit they wish to prioritize

MOTION:

To accept/not accept the Internal Audit Reports

ACTION:

Motion:
Second:
Laura Ellison: Yes__ No ___ Abstain __ Absent __
Mike Geddes: Yes__ No ___ Abstain __ Absent __
Alexandra McEwen: Yes__ No ___ Abstain __ Absent __
Bob Morgan: Yes__ No ___ Abstain __ Absent __
Kelly Smith: Yes__ No ___ Abstain __ Absent __

INTERNAL AUDIT PROCESS TESTING	
Participants	Heather Cathey, Colleen Mulvey
Date	February 2023
Audited Process	Public Notices
Description	recordings are posted on website or made available to the public in a timely way; agenda and notices properly posted on the Public Notice Website.
Department	Administration
Policies & Procedures Documentation	Post at least 24 hours in advance and in 3-5 different locations. Public hearings 10 days. Post minutes within 3 days.
Sample Size	Feb 2022, May 2022, September 2022, November 2022
Findings	Public notices are posted in the city office, at the golf clubhouse, on the city streets in several locations, and on the Public Notices website and Cedar Hills website. Also, every sample I looked at met all time frame requirements .
Improvements or Action Needed	No action needed. The process is working very well.
ADDITIONAL INFORMATION	

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manger
DATE:	June 13, 2023

City Council
Agenda Item

SUBJECT:	Review/Action on acceptance of the Fiscal Year 2023 Fraud Risk Assessment Report
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

In compliance with the requirements from the Utah State Auditor's Office, Cedar Hills has created a Fraud Risk Committee, consisting of the elected officials. Additionally, the City has performed internal audits over various functions to meet the requirements of the fraud risk assessment. Each year the City is required by the State Auditor's Office to complete a questionnaire on measures that the City has in place to prevent fraud. These measures range from establishing clear policies on the separation of duties to control access to City funds, also policies and procedures to dissuade/prevent fraud. According to the 2022 Fraud Risk Assessment Scale, the City received 350 out of 395 points, giving the City a "Low" risk level for fraud.

PREVIOUS LEGISLATIVE ACTION:

N/A

FISCAL IMPACT:

N/A

SUPPORTING DOCUMENTS:

2023 Fraud Risk Questionnaire

RECOMMENDATION:

To review the Fraud Risk Assessment Questionnaire and make any recommendations for changes that need to be made.

MOTION:

To accept/not accept the Fraud Risk Assessment for the Fiscal Year 2023 for the City of Cedar Hills, subject to the following conditions or changes: {LIST ANY CONDITIONS OR CHANGES NECESSARY FOR ADOPTION}.

ACTION:

Motion:
Second:
Laura Ellison: Yes__ No ___ Abstain __ Absent __
Mike Geddes: Yes__ No ___ Abstain __ Absent __
Alexandra McEwen: Yes__ No ___ Abstain __ Absent __
Bob Morgan: Yes__ No ___ Abstain __ Absent __
Kelly Smith: Yes__ No ___ Abstain __ Absent __

Fraud Risk Assessment

Continued

*Total Points Earned: 350 /395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	✓	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	✓	5
b. Procurement?	✓	5
c. Ethical behavior?		5
d. Reporting fraud and abuse?	✓	5
e. Travel?	✓	5
f. Credit/Purchasing cards (where applicable)?	✓	5
g. Personal use of entity assets?	✓	5
h. IT and computer security?	✓	5
i. Cash receipting and deposits?	✓	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	✓	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	✓	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	✓	20
7. Does the entity have or promote a fraud hotline?	✓	20
8. Does the entity have a formal internal audit function?	✓	20
9. Does the entity have a formal audit committee?	✓	20

*Entity Name: City of Cedar Hills

*Completed for Fiscal Year Ending: 2023 *Completion Date: June 9, 2023

*CAO Name: Chandler Goodwin *CFO Name: Charl Louw

*CAO Signature: *CFO Signature:

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	✓			
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

If all of the questions were answered "Yes" or "No" with mitigating controls ("MC") in place, or "N/A," the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered "Yes." 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

If any of the questions were answered "No," and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity's governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity's place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	June 13, 2023

City Council
Agenda Item

SUBJECT:	Review/Action on a Resolution Regulating Fireworks
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

The City Council is granted the authority, by Utah State Code, to adopt ordinances that are "necessary and proper to provide for the safety and preserve the health, and promote the prosperity, improve the morals, peace and good order, comfort, and convenience of the City and its inhabitants, and for the protection of property in the City." With the amount of run-off and associated plant growth, there is a concern that the hillside and native areas have new growth that would provide significant fuel for any fire. As temperatures rise, this new growth will dry out, leading to dangerous conditions. This Resolution reaffirms the City's commitment to the safety of residents by prohibiting the discharge of aerial and fireworks within 100' of areas identified on the map.

PREVIOUS LEGISLATIVE ACTION:

Cedar Hills last reviewed the fireworks restriction map in 2022.

FISCAL IMPACT:

N/A

SUPPORTING DOCUMENTS:

Proposed resolution, Firework Map

RECOMMENDATION:

Review the proposed resolution and the associated fireworks map for any necessary changes.

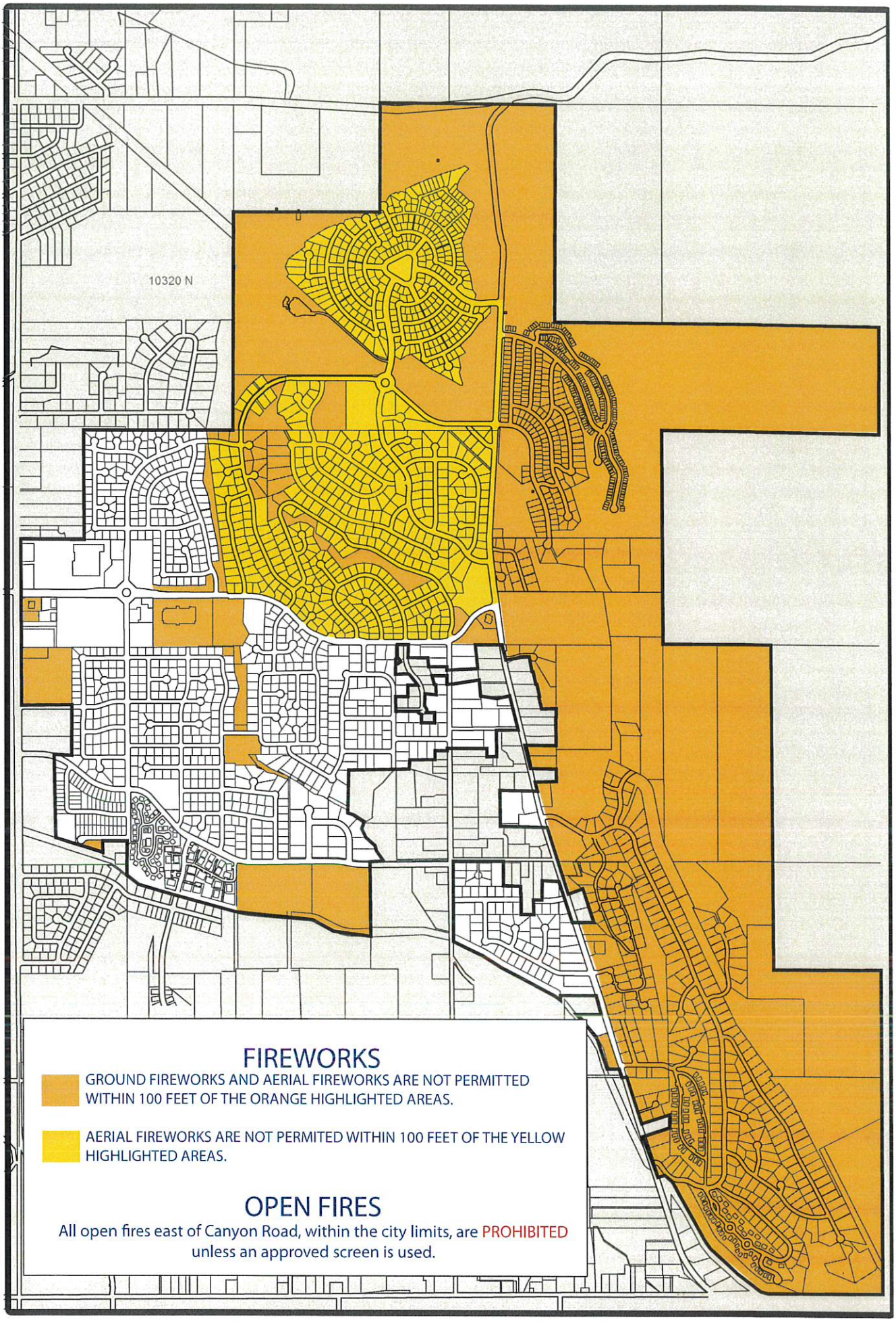
MOTION:

To approve Resolution No._____, a resolution of the City Council of the City of Cedar Hills, Utah, adopting specified restrictions of fireworks and open fires in portions of the City , subject to the following modifications {LIST ANY APPLICABLE CHANGES}.

ACTION:

Motion:
Second:

Laura Ellison:	Yes__	No ___	Abstain __	Absent __
Mike Geddes:	Yes__	No ___	Abstain __	Absent __
Alexandra McEwen:	Yes__	No ___	Abstain __	Absent __
Bob Morgan:	Yes__	No ___	Abstain __	Absent __
Kelly Smith:	Yes__	No ___	Abstain __	Absent __


10320 N
FIREWORKS
GROUND FIREWORKS AND AERIAL FIREWORKS ARE NOT PERMITTED WITHIN 100 FEET OF THE ORANGE HIGHLIGHTED AREAS.
AERIAL FIREWORKS ARE NOT PERMITED WITHIN 100 FEET OF THE YELLOW HIGHLIGHTED AREAS.
OPEN FIRES
All open fires east of Canyon Road, within the city limits, are PROHIBITED unless an approved screen is used.

2023 FIREWORKS

SALES AND DISCHARGE DATES

Sales

Class "C" fireworks can be sold the following dates:

June 24 – July 25
December 29 – December 31
2 days before & on Chinese New Year's Eve

Discharge

Between the hours of 11am & 11pm except as noted:

July 2 – July 5
(July 4 hours extended to midnight)

July 22 – July 25
(July 24 hours extended to midnight)

December 31*
(11am – 1am, January 1)

Chinese New Year's Eve (January 21 - January 22, 2023)
(11am – 1am the following day)

*if New Year's Eve is on a Sunday and the county, municipality or metro township determines to celebrate New Year's Eve on the prior Saturday (December 30), then a person may discharge Class C common State approved explosives on that prior Saturday within the county, municipality, or metro township;

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH, ADOPTING SPECIFIED RESTRICTIONS OF FIREWORKS AND OPEN FIRES IN PORTIONS OF THE CITY FOR FIRE SEASON 2023

WHEREAS, the State of Utah including Utah County and the City of Cedar Hills is experiencing drought conditions;

WHEREAS, the eastern city boundary lies adjacent to United States Forrest; and

WHEREAS, the City of Cedar Hills wishes to protect such vulnerable and irreplaceable areas from the risk of wildfires.

NOW THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH COUNTY, UTAH, AS FOLLOWS:

Section 1. The City of Cedar Hills hereby declares support of the American Fork Fire Department (AFFD) efforts to limit fire risk by the restriction of all fireworks and all open fires east of Canyon Road within city limits in any area identified by the highlighted areas of the map.

A copy of said map is attached hereto as Attachment A. Open fires west of Canyon Road shall be contained in facilities as approved by the AFFD.

Section 2. The City of Cedar Hills is excluded from the provisions in this resolution for all fireworks associated with the Family Festival (Golf Course Driving Range).

Section 3. This Resolution shall take effect immediately upon its approval and adoption.

PASSED AND APPROVED this 13th day of Jun, 2023.

CITY OF CEDAR HILLS COUNCIL

By:_____
Denise Andersen, Mayor

VOTING:			
Laura Ellison	Yes	No	Absent
Mike Geddes	Yes	No	Absent
Alexandra McEwen	Yes	No	Absent
Bob Morgan	Yes	No	Absent
Kelly Smith	Yes	No	Absent

ATTEST:

_____
Colleen Mulvey, Recorder

DEPOSITED in the office of the City Recorder the 14th day of June, 2023.

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	June 13, 2023

City Council
Agenda Item

SUBJECT:	Discussion on operation and rules for the splash pad at Harvey Park
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

The splash pad at Harvey Park was constructed in 2019, and first opened in 2020. The splash pad is supplied by culinary water, typically from the Harvey Well, but other sources may be the supply. The culinary water is used at the splash pad one time, then it drains through filters and is pumped into the City's pressurized irrigation system. Harvey Park has a holding tank that will draw water from this reservoir first before pulling PI water from the City.

Typically, the rules for the splash pad are as follows:
-Hours of operation: Monday – Saturday, 10:00AM-8:00PM
-Closed Sunday, this is to allow for pumps, motors, and other parts of the system to rest
-Shuts off if weather is below 75 degrees, or if thunderstorms are imminent

During last year's splash pad season, the hours of operation were limited to three days with limited hours each day. This was due to the issues at Harvey Well that prompted the well refurbishment project. With the well project wrapping up, and with a large amount of runoff still feeding the PI system, staff determined that it would be appropriate to go back to the original splash pad rules.

PREVIOUS LEGISLATIVE ACTION:

FISCAL IMPACT:
N/A

SUPPORTING DOCUMENTS:

RECOMMENDATION:
Make any recommendations to staff on splash pad rules or operation

MOTION:
No motion necessary, discussion item only.

ACTION:
Motion: Second:
Laura Ellison: Yes__ No ___ Abstain __ Absent __
Mike Geddes: Yes__ No ___ Abstain __ Absent __
Alexandra McEwen: Yes__ No ___ Abstain __ Absent __
Bob Morgan: Yes__ No ___ Abstain __ Absent __
Kelly Smith: Yes__ No ___ Abstain __ Absent __

The City of Cedar Hills

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	June 13, 2023

City Council
Agenda Item

SUBJECT:	Review/Action on and Ordinance amending City Code 8-1-1 related to the Chief Building Official
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager

BACKGROUND AND FINDINGS:

With the changes in staffing related to the Chief Building Official and the Building Department, staff is proposing code amendments that would clarify language related to who shall serve as the CBO for Cedar Hills. The City currently contracts with Sunrise Engineering for all plan reviews and inspections. The proposed changes to the code outline that these services may be contracted out to a qualified review and inspection service.

Additionally, language is proposed to clarify what happens when the CBO is not appointed, resigns, or is otherwise incapacitated. The language would allow the city manager the authority to select a qualified professional to act as a temporary CBO until one can be formally appointed.

PREVIOUS LEGISLATIVE ACTION:
N/A

FISCAL IMPACT:
N/A

SUPPORTING DOCUMENTS:
Code 8-1-1

RECOMMENDATION:
Review the proposed changes to the City Code 8-1-1, make any necessary changes for adoption.

MOTION:
To approve/not approve Ordinance _____, amending Cedar Hills City Code 8-1-1 related to the Chief Building Official, subject to the following conditions: {LIST ANY CONDITIONS FOR APPROVAL}

ACTION:
Motion:
Second:
Laura Ellison: Yes__ No ___ Abstain __ Absent __
Mike Geddes: Yes__ No ___ Abstain __ Absent __
Alexandra McEwen: Yes__ No ___ Abstain __ Absent __
Bob Morgan: Yes__ No ___ Abstain __ Absent __
Kelly Smith: Yes__ No ___ Abstain __ Absent __

8-1-1: CHIEF BUILDING OFFICIAL:

A. Appointed: There is hereby created the position of chief building official. The city manager, by and with the consent of the city council, may appoint an individual to serve in the position of chief building official, or may enter into a general services agreement with a qualified professional to provide plan review and inspection services.

B. Powers And Duties: The chief building official shall have the following duties and powers:

1. To review building permit applications for conformance with the adopted codes and to refuse to issue such permits where plans do not comply. Also, wherever violations occur, to consult with the city attorney and to issue stop orders and citations and/or to give testimony, prepare exhibits, and provide other data that may be needed in the enforcement of said codes.

2. To inspect residences where an application has been made for building permits, ~~as directed by the city council~~.

3. To perform such other duties as are from time to time assigned to him by the city council or city manager.

4. In the event that a chief building official is not appointed, resigns, or otherwise cannot perform his or her duties, the city manager will have the authority to select a qualified professional to immediately act as a temporary chief building official until the time a permanent chief building official is formally appointed. A temporary chief building official shall have all of the same powers and duties set forth in this Chapter.

(Ord. 4-13-94A, 4-13-1994; amd. 2004 Code)