



**CITY COUNCIL MEETING
OF THE CITY OF CEDAR HILLS**

AMENDED AGENDA

Tuesday, May 1, 2018 7:00 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, May 1, 2018, beginning at 7:00 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. Geddes and Invocation given by C. Bailey
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)

PUBLIC HEARING

4. Amendments to the City Code Title 10 related to Regulating the Establishment and Licensing of Smoke Shops, Vape Shops and Retail Tobacco Specialty Businesses in the SC-1 Commercial Zone
5. Adoption of the Tentative Fiscal Year 2019 Budget (July 1, 2018 to June 30, 2019)

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)

6. Minutes from the April 17, 2018 Work Session & City Council Meeting

CITY REPORTS AND BUSINESS

7. City Manager
8. Mayor and Council

SCHEDULED ITEMS

9. Review/Action on an Ordinance Amending Title 10 related to the Establishment and Licensing of Smoke Shops, Vape Shops and Retail Tobacco Specialty Businesses in the SC-1 Commercial Zone
10. Review/Action on a Resolution Adopting the Municipal Wastewater Planning Program
11. Review/Action to Adopt the Tentative Fiscal Year 2019 Budget (July 1, 2018 to June 30, 2019)
12. Review/Action on Approval of a Settlement Agreement with Cedar Hills Farmland, LLC
13. Motion to go into Closed Session, pursuant to Utah State Code 52-4-204 & 52-4-205 (1)(e) to discuss the sale of real property
CLOSED SESSION
14. Motion to adjourn Closed Session and Reconvene City Council Meeting

ADJOURNMENT

15. Adjourn

Posted this 30th day of April, 2018

/s/ Colleen A. Mulvey, City Recorder

- Supporting documentation for this agenda is posted on the city's 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.
- An Executive Session may be called to order pursuant to Utah State Code 54-4-204 & 54-4-205.
- 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 via telephone to permit one or more of the council members to participate.



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	5/01/2018

City Council Agenda Item

SUBJECT:	Review/Action on an Ordinance Amending Title 10 related to the Establishment and Licensing of Smoke Shops, Vape Shops, and Retail Tobacco Specialty Businesses in the SC-1 Commercial Zone
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager
BACKGROUND AND FINDINGS: Utah State Code allows for municipalities to adopt more stringent requirements on the regulation of specialty tobacco businesses. Current State Code 10-8-41.6 states that “the regulation of a retail tobacco specialty business is an exercise of the police powers of the state and through delegation, to the other governmental entities.” Further, State Code goes on to say that, “nothing in this section requires a municipality to issue a business license to a retail tobacco specialty business, or prohibits a municipality from adopting more restrictive requirements on a tobacco specialty business than provided for in this section.” Cedar Hills wishes to adopt more restrictive language that would prevent these types of businesses from opening in Cedar Hills as the Cedar Hills commercial area is across the street from Lone Peak High School and residential areas. Planning commission made recommendation that the City adopt this code, but to add a reference to vape shops as well.	
PREVIOUS LEGISLATIVE ACTION: Planning Commission made recommendation in March 2018	
FISCAL IMPACT: N/A	
SUPPORTING DOCUMENTS: Proposed Cedar Hills Code 10-5-39	
RECOMMENDATION: Make necessary changes, and adopt the proposed code	
MOTION: To approve Ordinance _____, adopting Cedar Hills City Code 10-5-39, regulating the sale of tobacco products and tobacco paraphernalia, and the regulation of tobacco specialty businesses, subject to the following changes and conditions {LIST ANY CHANGES}.	

ORDINANCE NO. _____

AN ORDINANCE AMENDING TITLE 10, CHAPTER 5 OF THE CITY CODE OF THE CITY OF CEDAR HILLS, UTAH, RELATING TO REGULATING THE SALE OF TOBACCO PRODUCTS, TOBACCO PARAPHERNALIA, AND THE REGULATION OF TOBACCO SPECIALTY BUSINESSES.

WHEREAS, pursuant to Utah Code Annotated § 10-9a-501, the City Council of the City of Cedar Hills (“City Council”) may adopt ordinances to govern the use and development of land within the City; and

WHEREAS, pursuant to Utah Code Annotated § 10-8-84, the City Council may adopt ordinances “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”; and

WHEREAS, the City Council, following receipt of a recommendation from the Planning Commission, has determined that it is in the best interest of the public health, prosperity, comfort, and convenience of the City of Cedar Hills, and the residents thereof, to enact certain amendments to Title 10 of the City Code dealing with the requirements relating to regulating the sale of tobacco products, tobacco paraphernalia, and the regulation of tobacco specialty businesses;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY CEDAR HILLS, UTAH, UTAH COUNTY, STATE OF UTAH:

**PART I
AMENDMENTS**

**Chapter 10-5-39
TOBACCO SALES, TOBACCO PARAPHERNALIA AND
TOBACCO SPECIALTY BUSINESSES**

10-5-39: APPLICABILITY; SALE OF TOBACCO PRODUCTS AND TOBACCO PARAPHERNALIA RESTRICTED:

No individual, entity or organization shall:

- (1) Conduct or operate a retail tobacco specialty business; or
- (2) Sell, furnish, or otherwise distribute a "tobacco product" as defined in this Chapter and Section 10-8-41.6 of the Utah Code, unless it satisfies the requirements set forth in this Chapter.

10-5-39 A: DEFINITIONS:

RETAIL TOBACCO SPECIALTY BUSINESS: As used herein, this term/phrase shall have the same definition as set forth in Section 10-8-41.6(1)(b) of the Utah Code, and shall include vape shops.

TOBACCO PARAPHERNALIA: As used herein, this term/phrase shall have the same definition as set forth in Section 76-10-104.1(1)(b) of the Utah Code.

TOBACCO PRODUCT: As used herein, this term/phrase shall have the same definition as set forth in Section 10-8-41.6(1)(c) of the Utah Code.

TOBACCO SALES BUSINESS LICENSE: A business license issued by the City of Cedar Hills, which permits the licensee to sell tobacco products and tobacco paraphernalia from its validly licensed business.

10-5-39B: TOBACCO SALES BUSINESS LICENSE REQUIRED:

(3) Tobacco Products and Tobacco Paraphernalia: No individual, entity, organization, or business shall sell tobacco products or tobacco paraphernalia unless it has obtained a tobacco sales business license. A tobacco sales business license shall only be issued as a secondary license to a business license for one of the following:

- (a) A business that is primarily engaged in the sale of food and beverage products and is located in a building which is ten thousand (10,000) square feet or larger;
- (b) A business that is primarily engaged in the sale of gasoline or diesel fuel and is located in a building which is two thousand (2,000) square feet or larger;
- (c) An on-premises alcoholic beverage sales license;
- (d) A business license for a pharmacy under Utah Code and is located in a building which is ten thousand (10,000) square feet or larger; or

(4) Application for License:

(a) An application for a license shall be made in writing on the form provided by the City's licensing officer. The form must be completed in its entirety. The application must be accompanied by:

- (i) The business license required in Title 3;
- (ii) Documentation showing the square footage of the building;
- (iii) Proof of the operation of a business specified in subsection (1)(a) or (1)(b) of this section, if the application is to qualify as such a business; and

10-5-39 C: RETAIL TOBACCO SPECIALTY BUSINESSES NOT PERMITTED:

(5) The City shall not issue Tobacco Sales Business Licenses for the operation of Retail Tobacco Specialty Businesses or vape shops.

10-5-39 D: REVOCATION OF A TOBACCO SALES BUSINESS LICENSE:

Pursuant to and consistent with the City's business licensing process in Title 3 Section 1 of the City Code entitled "DENIAL, SUSPENSION OR REVOCATION OF A LICENSE OR

REGISTRATION", the City may suspend, revoke, or terminate the business license of a business which is operating as a tobacco sales business (including those businesses operating under a Retail Tobacco Specialty Business License) if:

(6) The Tobacco Sales Business License is not renewed continuously without relapse or revocation;

(7) The Tobacco Sales Business is closed for business or otherwise suspends the sale of tobacco products or tobacco paraphernalia for more than sixty (60) consecutive days; or

(8) The Tobacco Sales Business substantially changes the business premises or its business operation without complying with and obtaining approval for/from applicable City zoning ordinances, building permit processes, conditional use permit processes (including the process for amendment of an existing conditional use permit), and business licensing processes (including the amendment of an existing business license).

10-5-39 E: PENALTY: Any violation of this Chapter is a class B misdemeanor and punishable by a fine of one thousand dollars (\$1,000.00), not including any mandatory fees and surcharges imposed by law or a court of competent jurisdiction.

I. If any provision or clause of this Ordinance or application thereof to any person or entity or circumstance is held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, such invalidity shall not affect other sections, provisions, clauses or applications thereof which can be implemented without the invalid provision(s), clause(s) or application(s) hereof, and to this end the provisions and clauses of this Ordinance are declared to be severable.

II. This Ordinance supersedes or repeals the provision(s) of any ordinance(s) or resolution(s) that is (are) inconsistent with the provisions of this Ordinance.

III. This Ordinance shall take effect immediately upon publication or posting, as required by law.

PART II PENALTY AND ADOPTION

A. CONFLICTING PROVISIONS

Whenever the provisions of this ordinance conflict with the provisions of any other ordinance, resolution or part thereof, the more stringent shall prevail.

B. PROVISIONS SEVERABLE

This ordinance and the various sections, clauses and paragraphs are hereby declared to be severable. If any part, sentence, clause or phrase is adjudged to be unconstitutional or invalid it is hereby declared that the remainder of the ordinance shall not be affected thereby.

C. AMENDMENT TO BE ADDED TO CITY CODE

The City Council hereby authorizes and directs that insert pages reflecting the provisions enacted hereby shall be made and placed in the City Code, Title 10.

D. PENALTY

Hereafter these amendments shall be construed as part of the City Code of the City of Cedar Hills, Utah, to the same effect as if originally a part thereof, and all provisions of said regulations shall be applicable thereto, including, but not limited to, the enforcement, violation and penalty provisions.

E. EFFECTIVE DATE

This ordinance shall take effect upon its passage and publication as required by law.

PASSED AND ORDERED POSTED BY THE CITY COUNCIL OF THE CITY OF CEDAR HILLS, UTAH, THIS 1ST DAY OF MAY, 2018.

APPROVED:

Jenney Rees, Mayor

ATTEST:

Colleen A. Mulvey, City Recorder



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	Jeff Maag, Public Works Director
DATE:	5/1/2018

City Council Agenda Item

SUBJECT:	Municipal Wastewater Annual Report
APPLICANT PRESENTATION:	N/A
STAFF PRESENTATION:	Chandler Goodwin, City Manager
BACKGROUND AND FINDINGS: The Utah State Department of Environmental Quality requires that Cedar Hills submit an annual report covering information associated with the Municipal Wastewater Planning Program, Collections System and Financial Evaluation of same. The report has been prepared and is available for review. In addition, the State Water Quality Board requests the following action be completed by City Council: 1) City Council acknowledges that they have reviewed the 2017 report and: 2) If applicable; City Council has taken all appropriate actions necessary to maintain effluent requirements contained in the UPDES Permit.	
PREVIOUS LEGISLATIVE ACTION: Resolution No. 11-19-2013A: Adoption of plan.	
FISCAL IMPACT: Permit requires the financial commitment to fund activities of the program, including additional administration, reporting and inspection.	
SUPPORTING DOCUMENTS: Municipal Wastewater Planning Program Financial Evaluation and Collection System 2017 report.	
RECOMMENDATION: Staff recommends that Council approve the Municipal Wastewater Planning Program Resolution as requested by the State Water Quality Board.	
MOTION: To approve/not approve Resolution _____, A resolution adopting the 2017 Municipal Wastewater Planning Program.	



Municipal Wastewater Planning Program (MWPP) Annual Report 2017

Please Select the Appropriate Facility from the Dropdown Menu

Facility Name:

Cedar Hills

Facility Class and Grade

COLLECTION II

Owner Name:

City of Cedar Hills

Name and Title of Contact Person:

Jeff Maag

Public works Director

Phone:

801-785-9668

E-mail:

jmaag@cedarhills.org

SUBMIT BY APRIL 16, 2018

Electronic Submittal:

<https://deq.utah.gov/ProgramsServices/services/submissions/index.htm>

NOTE: This questionnaire has been compiled for your benefit to assist you in evaluating the technical and financial needs of your wastewater systems. If you received financial assistance from the Water Quality Board, annual submittal of this report is a condition of that assistance. Please answer questions as accurately as possible to give you the best evaluation of your facility. If you need assistance please call Beth or Judy, Utah Division of Water Quality: (801) 536-4300.

Definitions

1. Definitions: The following terms and definitions will help you complete the worksheets and questionnaire:

¹**Asset Management** – Any combination of management tools applied to physical assets of the sewer system with the objective of providing the required level of service in the most cost-effective manner. It incorporates asset lifecycle management tools, including depreciation, with the accountant's cost allocation process.

²**Capital Facility Plan** – An engineering report detailing the planning procedures including a comprehensive analysis to establish the need, scope, basis, viability and implementation schedule of proposed sewer system projects.

³**Capital Improvements** - Addition of a permanent structural change or the restoration of a property that renews or improves its value, increases its useful life, or adapts it to new uses.

⁴**Capital Improvement Reserve Fund** - A fund or account established for capital improvement projects.

⁵**Debt Service** – A payment of interest and principal, usually due annually, made in repayment of a loan or bond obligation.

⁶**Debt Service Reserve Fund** - A fund or account established for use in making up deficiencies in bond repayment funds.

⁷**Equivalent Residential Connection (ERC)** - A unit of wastewater that incurs the same cost for operations and maintenance as the average volume of domestic waste discharged from a single family residence in the sewer system service area

⁸**Impact Fee** – A fee established by ordinance to be imposed on new development for payment of capital costs associated with providing public services to the new development.

⁹**Operation and Maintenance Costs** - The total annual cost for management, operations and maintenance of sewer systems including labor and benefits, general and administrative overhead, materials, supplies, utilities, fuel, tools, etc. These costs do not include capital improvements costs or debt service. Repair and replacement costs for fixed assets may be included.

¹⁰**Plan of Operations** – A plan summarizing the operational and financial requirements that the sewer system must meet to achieve its goals and purpose. The minimum requirements are established I UAC R137-3-1.8

¹¹**Rate Study** – A study that establishes the user charge(s) of a sewer system based on the required level of service and its cost.

¹²**Repair and Replacement Costs** - The annual cost to renew or replace fixed assets of the sewer system. Fixed assets are generally land, buildings and equipment. These are often major major costs not included in operations and maintenance budgets.

¹³**Repair and Replacement Sinking Fund** - A fund or account established for renewal or replacement of fixed assets.

¹⁴**Sewer Revenues** - Income from user charges and other fees or taxes collected to pay the cost of sewer systems.

¹⁵**Sewer System** - The collective of sewerage systems and treatment works operated by the public utility or sponsor.

¹⁶**User Charge** - A fee established by ordinance and used to pay the cost of sewer systems. Different fees may be established for one or more classes of users. For purposes of this survey, user charge means the annual average fee charges per sewer connection.

Instructions

Save this file to your local computer. The digital MWPP form is built in Microsoft excel. Please contact Beth or Judy if you cannot find your facility name or having trouble downloading your digital MWPP form. You will need to fill all the yellow boxes with the appropriate information. Several of the questions are Yes/No questions that require you to select the yellow cell and then click the small arrow drop down button to be able to select the appropriate answer. You may move through the worksheet by simply pressing tab to move from box to box. Hitting Enter within the form may cause you to skip over questions. Please be sure to verify that all yellow boxes have been filled with the appropriate information. Begin filling out the form by selecting the name of your facility from the dropdown menu. Please be sure to select the correct facility from the dropdown menu. DWQ will only accept one form from each facility. Once you have entered all the appropriate information in all the yellow boxes the MWPP form is complete and you are ready to submit the completed MWPP package back to DWQ. Please be sure to save your completed form. Please do not submit your form until you have the date the MWPP was presented to your Board or Council completed. You may not submit a second form with the date at a later time. DWQ will only accept one form from each facility. If you experience any trouble or have any questions please contact DWQ Engineering Section Staff.

Financial Evaluation Section

Form completed by:

Charl Louw

May Receive Continuing Education /units (CEUs)

Complete the following table:

Cedar Hills

Part I: OPERATION AND MAINTENANCE	
Question	Answer
	Amount
What was the User Charge ¹⁶ for 2017?	\$ 46.46
	Yes/No
Are property taxes or other assessments applied to the sewer systems ¹⁵ ?	No
Are sewer revenues ¹⁴ sufficient to cover operations & maintenance costs ⁹ , and repair & replacement costs ¹² (OM&R) <i>at this time</i> ?	Yes
Are projected sewer revenues sufficient to cover OM&R costs for the <i>next five years</i> ?	Yes
Does the sewer system have sufficient staff to provide proper OM&R?	Yes
Has a repair and replacement sinking fund ¹³ been established for the sewer system?	No
Is the repair & replacement sinking fund sufficient to meet anticipated needs?	No

Complete the following table:

Cedar Hills

Part II: CAPITAL IMPROVEMENTS	
Question	Answer
	YES/NO
Are sewer revenues sufficient to cover all costs of current capital improvements ³ projects?	Yes
Has a Capital Improvements Reserve Fund ⁴ been established to provide for anticipated capital improvement projects?	Yes
Are projected Capital Improvements Reserve Funds sufficient for the <i>next five years</i> ?	Yes
Are projected Capital Improvements Reserve Funds sufficient for the <i>next ten years</i> ?	Yes
Are projected Capital Improvements Reserve Funds sufficient for the <i>next twenty years</i> ?	Yes

Complete the following table:

Cedar Hills

Part III: GENERAL QUESTIONS	
Question	Answer
	YES/NO
Are sewer revenues maintained in a dedicated purpose enterprise/district account?	Yes
Are you collecting 95% or more of your anticipated sewer revenue?	Yes

Are Debt Service Reserve Fund ⁶ requirements being met?	Yes
Do you have a written emergency response plan for sewer systems?	Yes
Do you have a written safety plan for sewer systems?	Yes

Complete the following table:

Cedar Hills

Part IV: FISCAL SUSTAINABILITY REVIEW

Question	Answer
	YES/NO
Have you completed a Rate Study ¹¹ within the last five years?	Yes
Do you charge Impact fees ⁸ ?	Yes
Have you completed an Impact Fee Study in accordance with UCA 11-36a-3 within the last five years?	Yes
Do you maintain a Plan of Operations ¹⁰ ?	Yes
Have you updated your Capital Facility Plan ² within the last five years?	Yes
Do you use an Asset Management ¹ system for your sewer systems?	Yes
Do you know the total replacement cost of your sewer system capital assets?	No
Do you fund sewer system capital improvements annually with sewer revenues at 2% or more of the total replacement cost?	No
Please enter the date that this MWPP package was presented to your Board or Council	4/17/2018

Provide your best estimate of the following costs:

Part IV: PROJECTED NEEDS

	2018	2019	2020	2021
Cost of projected capital improvements	\$300,000	\$0	\$0	\$0
	2022	2023		
	\$0	\$0		

FINANCIAL EVALUATION SECTION END

Collection System Section

Form completed by:

Jeff Maag

May Receive Continuing Education /units (CEUs)

Complete the following table:

Cedar Hills

Part I: SYSTEM AGE

Question	Answer
What year was your collection system first constructed (approximately)?	1980
What year was the the oldest part of your collection system constructed, replaced, or renewed?	1980

Complete the following table:

Cedar Hills

Part II: DISCHARGES

Question	Answer Number
How many days last year was there a sewage bypass, overflow or basement flooding in the system due to rain or snowmelt?	0
How many days last year was there a sewage bypass, overflow or basement flooding due to equipment failure (except plugged laterals)?	0

The Utah Sewer Management Program defines two classes of sanitary sewer overflows (SSOs):

Class 1 - a Significant SSO means a SSO or backup that is not caused by a private lateral

- (a) affects more than five private structures;
- (b) affects one or more public, commercial or industrial structure(s);
- (c) may result in a public health risk to the general public;
- (d) has a spill volume that exceeds 5,000 gallons, excluding those in single private structures; or
- (e) discharges to Waters of the state.

Class 2 - a Non-Significant SSO means a SSO or backup that is not caused by a private lateral

Below include the number of SSOs that occurred in year: 2017

Number of Class 1 SSOs in Calendar year	0
Number of Class 2 SSOs in Calendar year	0

Please indicate what caused the SSO(s) in the previous question.

Please specify whether the SSOs were caused by contract or tributary community, etc.

Complete the following table:

Cedar Hills

Part III: NEW DEVELOPMENT	
Question	Answer
	Yes/No
Did an industry or other development enter the community or expand production in the past two years, such that flow or wastewater loadings to the sewerage system increased by 10% or more?	No
Are new developments (industrial, commercial, or residential) anticipated in the next 2 - 3 years that will increase flow or BOD ₅ loadings to the sewerage system by 25% or more?	No
Number of new residential sewer connections added in the last year	9
Number of new commercial/industrial connections in the last year	0
Equivalent residential connections ⁷ served	2,438

Complete the following table:

Cedar Hills

Part IV: OPERATOR CERTIFICATION							
Question	Answer						
How many collection system operators do you employ?	6						
Approximate population served	10374						
<i>State of Utah Administrative Rules requires all public system operators considered to be in Direct-Responsible-Charge (DRC) to be appropriately certified at lease at the Facility's Grade.</i>							
What is the current grade of the collection system DRC operator(s)?							
Jeff Maag	II						
[Names]	[Grade]						
[Names]	[Grade]						
[Names]	[Grade]						
[Names]	[Grade]						
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2">Facility Class & Grade</th> </tr> </thead> <tbody> <tr> <td>COLLECTION</td> <td>II</td> </tr> <tr> <td>-</td> <td>-</td> </tr> </tbody> </table>		Facility Class & Grade		COLLECTION	II	-	-
Facility Class & Grade							
COLLECTION	II						
-	-						
List all other collection operators in your system by their certification. <i>Note: Enter all names even if the list isn't visible within the cell.</i>							
Not Certified	[Names]						
Small Lagoons	[Names]						
Collection I	[Names]						

Collection II		
Collection III		[Names]
Collection IV		[Names]
Is/are your DRC operator(s) currently certified at the appropriate grade for this facility?		Yes/No Yes

Complete the following table:

Cedar Hills

Part V: FACILITY MAINTENANCE	
Question	Answer
	Yes/No
Have you implemented a preventative maintenance program for your collection system?	Yes
Have you updated the collection system operations and maintenance manual within the past 5 years?	Yes

Complete the following table:

Cedar Hills

Part VI: SSMP EVALUATION	
Question	Answer
	Yes/No
Has your system completed a Sewer System Management Plan (SSMP)?	Yes
Has the completed SSMP been public noticed?	Yes
Date of Public Notice	11/19/13
Has the SSMP been adopted by the permittee's governing body at a public meeting?	Yes
During the annual assessment of the SSMP, were any adjustments needed based on the performance of the plan?	No
If yes, what components of the plan were changed (i.e. line cleaning, CCTV inspections, manhole inspections and/or SSO events)?	
Yes/No	

During 2017, was any part of the SSMP audited as part of the five year audit?	Yes
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If yes, what part of the SSMP was audited and were changes made to the SSMP as a result of the audit?

System Evaluation and Capacity Assurance Plan. No changes. Flow Monitoring Inspection
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	Yes/No
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Have you completed a System Evaluation and Capacity Assurance Plan (SECAP) as defined by the Utah Sewer Management Program?	Yes
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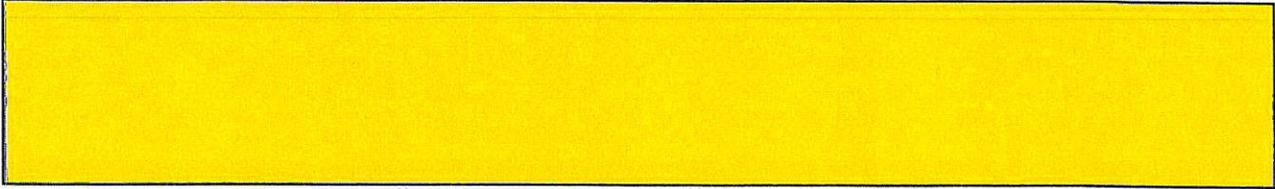
Complete the following table:

This section should be completed with the system operators.

Cedar Hills

Part VII: NARRATIVE EVALUATION	
Question	
Describe the physical condition of the sewerage system: (lift stations, etc. included)	
Three major collection trunk lines all gravity. Jet all lines annually and camera on rotating schedule.	
What sewerage system capital improvements ³ does the utility need to implement in the next 10 years?	
Line extensions during future developments.	
What sewerage system problems, other than plugging, have you had over the last year?	
None	
Is your utility currently preparing or updating its capital facility plan ² ?	
Yes, long term	
	Select Answer
Does the municipality/district pay for the continuing education expenses of operators?	Does not pay
Is there a written policy regarding continuing education and training for wastewater operators?	
CONTINUING EDUCATION. Employees are encouraged to obtain continuing education through attendance at job related seminars. Requests for attendance must be approved in advance by the City Manager, or designee.	
A. Required by the City of Cedar Hills. When the City of Cedar Hills requires an employee to attend any education or training course, conference, seminar, or	

Any additional comments?



COLLECTION SYSTEM SECTION END

RESOLUTION NO. _____

A RESOLUTION ADOPTING THE 2017 MUNICIPAL WASTEWATER PLANNING PROGRAM FOR THE CITY OF CEDAR HILLS, UTAH.

RESOLVED, that the City of Cedar Hills informs the Water Quality Board the following actions were taken by the City Council:

1. Reviewed the Municipal Wastewater Planning Program Report for 2017, which is attached to this Resolution;
2. Have taken all appropriate actions necessary to maintain effluent requirements contained in the Utah Pollutant Discharge Elimination System (UPDES) Permit (if applicable).

PASSED AND APPROVED THIS 1ST DAY OF MAY, 2018.

APPROVED:

Jenney Rees, Mayor

ATTEST:

Colleen A. Mulvey, City Recorder



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	5/1/2018

City Council Agenda Item

SUBJECT:	Review/Action on FY 2018-2019 Tentative Budget
APPLICANT PRESENTATION:	
STAFF PRESENTATION:	Charl Louw, Finance Director
BACKGROUND AND FINDINGS: Presentation of the FY 2018-2019 preliminary fund budgets and approval of the tentative budget. The City is also required to approve a tentative budget for 2018-2019 by the first Council Meeting in May based on Utah Code 10-6-135. As the Council is aware, the final budget will not be approved until June 19th, so there is still time to review any questions or concerns.	
PREVIOUS LEGISLATIVE ACTION:	
FISCAL IMPACT:	
SUPPORTING DOCUMENTS: Tentative fund budgets. See attached.	
RECOMMENDATION: To review and approve the tentative budget for FY 2018-2019.	
MOTION: To approve the tentative fiscal year 2018-2019 budget.	

GOLF FUND REVENUES

GOLF REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
20-30-100	Green Fees	\$579,553	\$561,636	\$565,000	\$566,000	\$1,000
20-30-300	Practice Range	\$29,032	\$26,152	\$28,000	\$28,000	\$0
20-30-400	Pro Shop Revenue	\$83,086	\$84,065	\$76,200	\$79,700	\$3,500
20-30-500	Snack Shack & Concessions	\$11,258	\$7,585	\$2,000	\$2,000	\$0
20-30-600	Season Passes	\$52,148	\$75,552	\$39,000	\$39,000	\$0
20-30-800	Other Income	\$0	\$21,523	\$14,500	\$10,000	(\$4,500)
20-30-900	Interest Income	\$1,371	\$1,733	\$0	\$0	\$0
20-35-300	Transfer from Other Funds	\$160,000	\$147,000	\$142,000	\$142,000	\$0
GRAND TOTAL		\$916,447	\$925,246	\$866,700	\$866,700	\$0

GOLF EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
20-43-110	Salary & Wages (FT)	\$180,572	\$184,875	\$191,750	\$198,243	\$6,493
20-43-111	Overtime	\$32	\$0	\$102	\$101	(\$1)
20-43-120	Salary & Wages (PT)**	\$98,006	\$102,793	\$120,482	\$120,165	(\$317)
20-43-150	Employee Benefits	\$127,756	\$126,412	\$134,346	\$142,271	\$7,925
20-43-290	Communications/Telephone	\$2,939	\$2,536	\$3,100	\$3,100	\$0
20-50-100	Supplies	\$8,302	\$12,158	\$10,000	\$10,000	\$0
20-50-200	Utilities	\$58,961	\$56,124	\$60,000	\$60,000	\$0
20-50-330	Professional/Technical	\$1,200	\$1,200	\$1,300	\$1,300	\$0
20-50-500	Snack Shack & Concessions	\$7,883	\$5,884	\$1,500	\$1,500	\$0
20-50-600	Credit Card Expenses	\$16,430	\$17,239	\$17,500	\$17,500	\$0
20-50-700	Pro Shop	\$65,174	\$60,523	\$60,500	\$60,500	\$0
20-50-800	Building Maintenance	\$2,284	\$2,612	\$3,000	\$3,000	\$0
20-60-100	Repairs & Maintenance - Course	\$31,575	\$50,726	\$37,000	\$35,000	(\$2,000)
20-60-200	Fertilizer & Chemicals	\$28,945	\$25,607	\$30,000	\$29,000	(\$1,000)
20-60-300	Water & Pumping Costs	\$16,276	\$18,290	\$16,500	\$16,500	\$0
20-60-500	Petroleum & Oil	\$4,808	\$7,516	\$9,000	\$9,000	\$0
20-60-600	Equipment Repair & Replacement	\$31,657	\$26,057	\$29,000	\$28,000	(\$1,000)
20-60-700	Equipment Rental	\$972	\$2,126	\$1,000	\$1,000	\$0
20-60-750	Insurance	\$1,315	\$1,381	\$1,500	\$1,500	\$0
20-60-900	Cart Repair & Replacement	\$7,311	\$5,133	\$5,000	\$3,000	(\$2,000)
20-70-100	Dues & Subscriptions	\$670	\$615	\$1,500	\$1,250	(\$250)
20-70-300	Education & Training	\$1,440	\$831	\$2,500	\$2,500	\$0
20-70-400	Licenses & Fees	\$0	\$0	\$200	\$200	\$0
20-70-500	Computers/Phones	\$5,056	\$4,219	\$5,000	\$5,000	\$0
20-70-600	Advertising	\$33,000	\$33,090	\$20,500	\$20,500	\$0
20-80-250	Golf Cart Rental	\$78,062	\$77,285	\$77,000	\$81,000	\$4,000
20-80-275	Motor Pool Charges	\$16,020	\$16,020	\$15,920	\$15,570	(\$350)
20-95-202	Capital Outlay	\$24,088	\$96,509	\$110,000	\$70,000	(\$40,000)
GRAND TOTAL		\$850,734	\$937,761	\$965,200	\$936,700	\$28,500

NET TOTAL	\$65,713	\$12,516	\$98,500	\$70,000	\$28,500
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ESTIMATED FUND BALANCE		FY 2019 BUDGET
Beginning Unrestricted Fund Bal		\$167,600
Projected change		\$40,000
Capital Outlay--Replace Tee Mowers		\$70,000
Remaining Unrestricted Fund Balance		\$57,600

GOLF DEBT SERVICE FUND

DEBT SERVICE REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
30-31-101	2005 GO Bond - Property Tax	\$117,860	\$0	\$0	\$0	\$0
30-31-102	2012 GO Bond - Property Tax	\$188,085	\$311,855	\$309,770	\$309,770	\$0
30-31-103	Motor Vehicle Tax	\$33,500	\$34,623	\$32,000	\$33,000	\$1,000
30-31-104	Delinquent Tax	\$11,682	\$13,405	\$11,000	\$12,000	\$1,000
30-31-105	Penalty & Interest	\$295	\$408	\$300	\$300	\$0
30-36-100	Interest Income	\$153	\$43	\$0	\$0	\$0
GRAND TOTAL		\$351,574	\$360,249	\$353,070	\$355,070	\$2,000

DEBT SERVICE EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
30-98-101	2005 GO Bond Principal	\$165,000	\$0	\$0	\$0	\$0
30-98-102	2012 GO Bond Principal	\$55,000	\$230,000	\$230,000	\$240,000	\$10,000
30-98-201	2005 GO Bond Interest	\$6,600	\$0	\$0	\$0	\$0
30-98-202	2012 GO Bond Interest	\$133,820	\$132,720	\$128,120	\$123,520	(\$4,600)
30-98-795	Trustee Fees	\$850	\$350	\$350	\$350	\$0
GRAND TOTAL		\$361,270	\$363,070	\$358,470	\$363,870	\$5,400

NET TOTAL	\$9,696	\$2,821	\$5,400	\$8,800	\$3,400
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ESTIMATED FUND BALANCE

	FY 2019 BUDGET
Beginning Fund Bal	\$53,579
Change of Unrestricted Fund Balance	\$8,800
Remaining Fund Balance	\$44,779

WATER, SEWER, & STORM DRAIN REVENUES

WATER REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-37-110	Water Fees - Residents	\$604,530	\$587,952	\$645,206	\$625,581	(\$19,626)
51-37-111	Water Fees - American Fork	\$601	\$4,566	\$10,000	\$10,000	\$0
51-37-112	Water Fees - Contractor	\$5,127	\$862	\$3,600	\$1,000	(\$2,600)
51-37-113	PI Fees - Usage	\$513,780	\$516,564	\$510,000	\$517,000	\$7,000
51-37-114	PI Fees - Base Rate	\$517,234	\$505,353	\$517,000	\$505,000	(\$12,000)
51-37-115	CUP	\$146,452	\$148,557	\$143,000	\$149,000	\$6,000
51-37-116	Water Fees from City departments	\$37,750	\$37,750	\$37,750	\$37,750	\$0
51-37-160	Water Lateral Inspections	\$1,831	\$900	\$1,600	\$1,000	(\$600)
51-37-190	Water Meters	\$13,314	\$7,406	\$5,175	\$5,175	\$0
51-37-350	Water Impact Fees	\$26,454	\$17,304	\$13,700	\$13,700	\$0
		\$1,867,072	\$1,827,214	\$1,887,031	\$1,865,206	\$21,826

STORM DRAIN REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-35-110	Storm Drain - Residents	\$285,003	\$307,444	\$314,581	\$327,428	\$12,846
		\$285,003	\$307,444	\$314,581	\$327,428	\$12,846

SEWER REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-38-110	Sewer Fees - Residents	\$1,058,972	\$1,059,366	\$1,126,927	\$1,091,147	(\$35,780)
51-38-111	Sewer Fees from City departments	\$1,750	\$1,750	\$1,750	\$1,750	\$0
51-38-115	Sewer Fees - Nonresidents	\$36,247	\$36,030	\$41,637	\$41,637	\$0
51-38-160	Sewer Lateral Inspections	\$2,131	\$1,050	\$1,100	\$1,100	\$0
51-38-665	Sewer Impact Fees	\$25,078	\$12,074	\$9,400	\$9,400	\$0
		\$1,124,177	\$1,110,271	\$1,180,814	\$1,145,034	\$35,780

MISCELLANEOUS REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-39-100	Contribution from Developer	\$269,610	\$125,569	\$0	\$0	\$0
51-39-200	Penalty Fees	\$45,218	\$44,815	\$45,000	\$45,000	\$0
51-39-400	Transfer In General Fund	\$0	\$0	\$76,233	\$76,233	\$0
51-39-410	Interest Income	\$19,594	\$31,020	\$19,000	\$19,000	\$0
51-39-600	Utility Setup Fees	\$10,850	\$12,800	\$12,000	\$12,000	\$0
51-39-900	Other Income	\$16,687	\$50	\$750	\$750	\$0
51-39-950	Contribution Income	\$0	\$0	\$5,000	\$5,000	\$0
		\$361,959	\$214,254	\$157,983	\$157,983	\$0

GRAND TOTALS		\$3,638,212	\$3,459,183	\$3,540,410	\$3,495,651	(\$44,759)
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WATER, SEWER, & STORM DRAIN EXPENDITURES

WATER EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-73-110	Salary & Wages (FT)	\$202,055	\$209,172	\$216,227	\$214,097	(\$2,130)
51-73-111	Overtime	\$71	\$847	\$3,944	\$3,849	(\$95)
51-73-120	Salary & Wages (PT)	\$2,058	\$3,759	\$7,934	\$11,876	\$3,942
51-73-150	Employee Benefits	\$114,918	\$129,566	\$145,370	\$148,518	\$3,148
51-73-160	GASB 68 Pension Expense	\$8,624	\$10,372	\$0	\$0	\$0
51-73-200	Water Supplies	\$3,437	\$1,135	\$6,000	\$5,000	(\$1,000)
51-73-210	Dues & Subscriptions	\$1,530	\$300	\$2,200	\$2,200	\$0
51-73-211	Education & Training	\$3,694	\$1,605	\$6,000	\$6,000	\$0
51-73-240	Computer Expenses	\$3,525	\$2,790	\$3,400	\$3,500	\$100
51-73-260	Office Equipment	\$2,706	\$0	\$1,000	\$1,000	\$0
51-73-265	Tools & Equipment	\$7,816	\$608	\$13,500	\$13,500	\$0
51-73-275	Motor Pool Charges	\$65,782	\$62,656	\$67,483	\$64,158	(\$3,325)
51-73-280	Utilities	\$314,369	\$331,300	\$320,000	\$335,000	\$15,000
51-73-282	Blue Stakes	\$961	\$583	\$1,200	\$1,200	\$0
51-73-290	Communications/Telephone	\$1,901	\$1,597	\$2,000	\$2,000	\$0
51-73-310	Engineering Services	\$0	\$2,629	\$35,000	\$35,000	\$0
51-73-330	Professional/Technical	\$20,405	\$8,047	\$13,850	\$13,850	\$0
51-73-360	Meter Installation & Maintenance	\$27,870	\$47,844	\$47,000	\$60,000	\$13,000
51-73-470	Water Purchases - AF	\$17,957	\$23,661	\$0	\$20,000	\$20,000
51-73-471	Water Purchases - PG	\$20,255	\$22,490	\$23,000	\$23,000	\$0
51-73-472	Water Testing	\$5,703	\$6,405	\$6,500	\$6,500	\$0
51-73-510	Insurance	\$13,942	\$14,518	\$15,770	\$15,770	\$0
51-73-751	Water Construction Projects/Repair	\$39,857	\$41,314	\$65,500	\$65,000	(\$500)
51-73-800	Supplementary Water	\$119,736	\$120,227	\$138,000	\$138,000	\$0
51-73-801	PI Expenses	\$10,305	\$67,947	\$75,200	\$70,000	(\$5,200)
51-73-900	Credit Card Fees	\$28,618	\$17,492	\$21,600	\$25,000	\$3,400
51-73-950	Trustee Fees	\$4,950	\$4,950	\$6,600	\$6,600	\$0
51-73-955	Bond Interest	\$188,650	\$176,212	\$199,488	\$185,269	(\$14,218)
51-73-960	Depreciation - Water	\$425,375	\$437,201	\$430,000	\$440,000	\$10,000
51-73-965	Deferred Amortization Costs	\$31,878	\$29,782	\$27,685	\$25,589	(\$2,097)
51-73-975	Bad Debt	\$5,069	\$4,577	\$10,000	\$6,000	(\$4,000)
51-73-980	Resident Claims	\$0	\$43,246	\$0	\$0	\$0
		\$1,676,767	\$1,824,830	\$1,911,451	\$1,947,476	\$36,025

STORM DRAIN EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-72-110	Salary & Wages (FT)	\$119,637	\$126,983	\$137,579	\$134,192	(\$3,387)
51-72-111	Overtime	\$48	\$543	\$2,740	\$2,643	(\$97)
51-72-120	Salary & Wages (PT)	\$1,184	\$1,689	\$4,555	\$8,551	\$3,996
51-72-150	Employee Benefits	\$70,590	\$78,950	\$102,440	\$104,403	\$1,963
51-72-160	GASB 68 Pension Expense	\$5,096	\$6,556	\$0	\$0	\$0
51-72-200	Storm Drain Supplies	\$620	\$426	\$3,000	\$3,000	\$0
51-72-210	Dues & Subscriptions	\$1,864	\$1,991	\$2,400	\$2,400	\$0
51-72-211	Education & Training	\$1,500	\$659	\$1,250	\$1,250	\$0
51-72-240	Computer Expenses	\$1,817	\$1,199	\$1,500	\$1,600	\$100
51-72-265	Tools & Equipment	\$1,331	\$842	\$3,000	\$2,000	(\$1,000)
51-72-290	Communications/Telephone	\$1,206	\$1,051	\$1,500	\$1,500	\$0
51-72-310	Engineering Services	\$0	\$5,180	\$15,000	\$10,000	(\$5,000)
51-72-330	Professional/Technical	\$3,458	\$1,170	\$1,550	\$1,550	\$0
51-72-470	Testing	\$0	\$0	\$200	\$200	\$0
51-72-510	Insurance	\$5,577	\$5,809	\$6,310	\$6,310	\$0
51-72-751	Storm Drain Maintenance	\$23,980	\$32,037	\$98,500	\$30,000	(\$68,500)
51-72-960	Depreciation - Storm Drain	\$63,163	\$65,115	\$68,000	\$70,000	\$2,000
51-72-975	Bad Debt	\$810	\$145	\$750	\$750	\$0
		\$291,688	\$330,345	\$450,274	\$380,349	(\$69,925)

SEWER EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-74-110	Salary & Wages (FT)	\$144,166	\$150,504	\$151,992	\$149,109	(\$2,883)
51-74-111	Overtime	\$48	\$565	\$2,839	\$2,746	(\$93)
51-74-120	Salary & Wages (PT)	\$1,734	\$2,537	\$5,015	\$8,993	\$3,978

51-74-150	Employee Benefits	\$82,701	\$90,702	\$102,441	\$104,403	\$1,962
51-74-160	GASB 68 Pension Expense	\$6,169	\$7,599	\$0	\$0	\$0
51-74-200	Sewer Supplies	\$0	\$1,835	\$1,000	\$2,000	\$1,000
51-74-211	Education & Training	\$0	\$386	\$1,050	\$1,050	\$0
51-74-240	Computer Expenses	\$2,417	\$1,548	\$2,000	\$2,100	\$100
51-74-265	Tools & Equipment	\$293	\$624	\$2,000	\$1,000	(\$1,000)
51-74-280	Utilities	\$132	\$133	\$200	\$200	\$0
51-74-281	Postage	\$485	\$485	\$1,500	\$750	(\$750)
51-74-290	Communications/Telephone	\$1,320	\$1,162	\$1,500	\$1,500	\$0
51-74-310	Engineering Services	\$0	\$2,836	\$5,000	\$5,000	\$0
51-74-330	Professional/Technical	\$1,736	\$1,755	\$2,500	\$2,500	\$0
51-74-470	TSSD Billing	\$518,187	\$496,396	\$600,000	\$555,000	(\$45,000)
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	\$8,418	\$8,745	\$9,500	\$9,500	\$0
51-74-751	Sewer Maintenance	\$293	\$917	\$3,000	\$2,000	(\$1,000)
51-74-752	Sewer Construction Projects	\$0	\$2,670	\$1,000	\$3,000	\$2,000
51-74-960	Depreciation - Sewer	\$136,548	\$138,471	\$140,000	\$140,000	\$0
51-74-975	Bad Debt	\$3,011	\$501	\$3,000	\$2,500	(\$500)
		\$895,318	\$910,372	\$1,038,536	\$996,351	\$42,185

NON-OPERATING EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-75-815	Transfer to General Fund	\$8,500	\$8,500	\$0	\$0	\$0
51-75-820	Transfer to Capital Projects	\$76,532	\$0	\$0	\$0	\$0
51-75-900	Transfer to Excise Tax Debt Service	\$0	\$78,113	\$0	\$0	\$0
51-75-910	Transfer to Golf Fund	\$31,000	\$31,000	\$0	\$0	\$0
		\$116,032	\$117,613	\$0	\$0	\$0

GRAND TOTALS	\$2,979,805	\$3,183,160	\$3,400,261	\$3,324,176	(\$76,085)
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NET TOTALS	\$144,175	\$276,023	\$140,149	\$171,474	\$31,326
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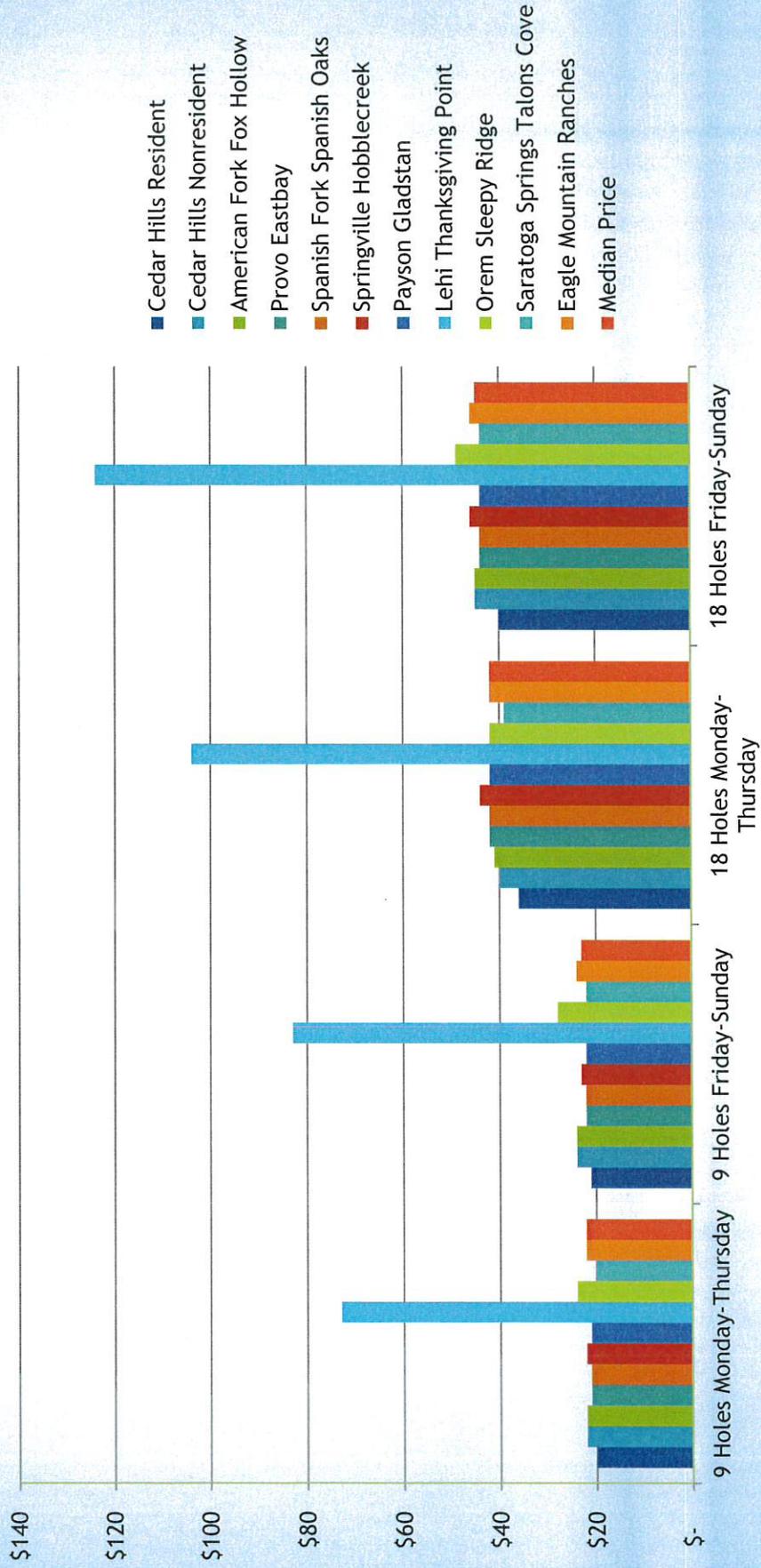
Water, Sewer, & Storm Drain Fund Cash Flow Analysis

TOTAL BUDGETED LOSS	\$171,474
Less Debt Service	
2007 Well Bond Principal	(\$105,000)
2009 PI2 Bond Principal	(\$63,000)
2014 PI Bond Principal	(\$268,000)
2015 Public Works Building Excise Tax Bonds	(\$121,000)
Less Capital Improvements	
Harvey Park Storm drain, Sewer, and Water improvements	(\$500,000)
Canyon Road Sewer	(\$300,000)
Cottonwood Well Renovation	(\$200,000)
Water Stock	(\$5,000)
Plus Non-Cash Items	
Depreciation - Storm Drain	\$70,000
Depreciation - Water	\$440,000
Depreciation - Sewer	\$140,000
Amortization - Bond Costs	\$25,589
Accrued Interest Adjustment	(\$4,000)
TOTAL CASH INFLOW	(\$718,937)

ESTIMATED NET POSITION	FY 2018 BUDGET
Beginning Unrestricted Net Position	\$2,350,000
Change of Unrestricted Position	\$718,937
Remaining Unrestricted Net Position	\$1,631,063

GOLF AND GOLF
DEBT SERVICE
FUNDS
PRESENTATION**

* Utah County Pricing—Green Fees w/Cart



* Population of SUPPORTING
CITIES Estimated 2016
Lehi 61,130
American Fork 28,770,
Pleasant Grove 38,756
Combined 128,656
\$240,000 per city

Fox Hollow Golf Course

Budget and Anticipated Costs

	2015 Actual	2016 Budget
Revenue		
Green Fees	306,052	305,000
Golf Cart Rental	156,859	155,000
Driving Range	73,347	100,000
Pass Fees	86,185	94,500
Events & Concessions	75,517	106,144
Other	14,066	24,000
Total Revenue	712,026	784,644
Expenses		
Personnel	495,890	525,618
Supplies and Maintenance	172,708	267,400
Equipment	98,525	87,459
Utilities	-	-
Depreciation	248,854	275,000
General Overhead	103,540	95,297
Other	70,295	-
Total Expenses	1,189,812	1,250,774
Operating Loss	(477,786)	(466,130)
Nonoperating Revenue (Expense)	(156,797)	(253,870)
Member-City Contributions	720,000	720,000
Change in Net Position	85,417	-

* Spanish Fork Budget Golf Summary

Population
38,861

	6/30/2014	6/30/2015	6/30/2016	5/31/2017	6/30/2017	6/30/2018
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GOLF	\$ 826,027	\$ 906,614	\$ 872,305	\$ 669,660	\$ 901,440	\$ 901,440
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Personnel	\$ 403,806	\$ 405,097	\$ 434,788	\$ 382,997	\$ 465,638	\$ 476,249
Operation	\$ 402,524	\$ 446,978	\$ 458,192	\$ 393,017	\$ 455,290	\$ 468,246
Capital	\$ 281,576	\$ 0	\$ 0	\$ 98,076	\$ 775,000	\$ 73,000
TOTAL DEPARTMENT	\$ 1,087,907	\$ 852,076	\$ 892,980	\$ 874,091	\$ 1,695,928	\$ 1,017,495

Population
33,044

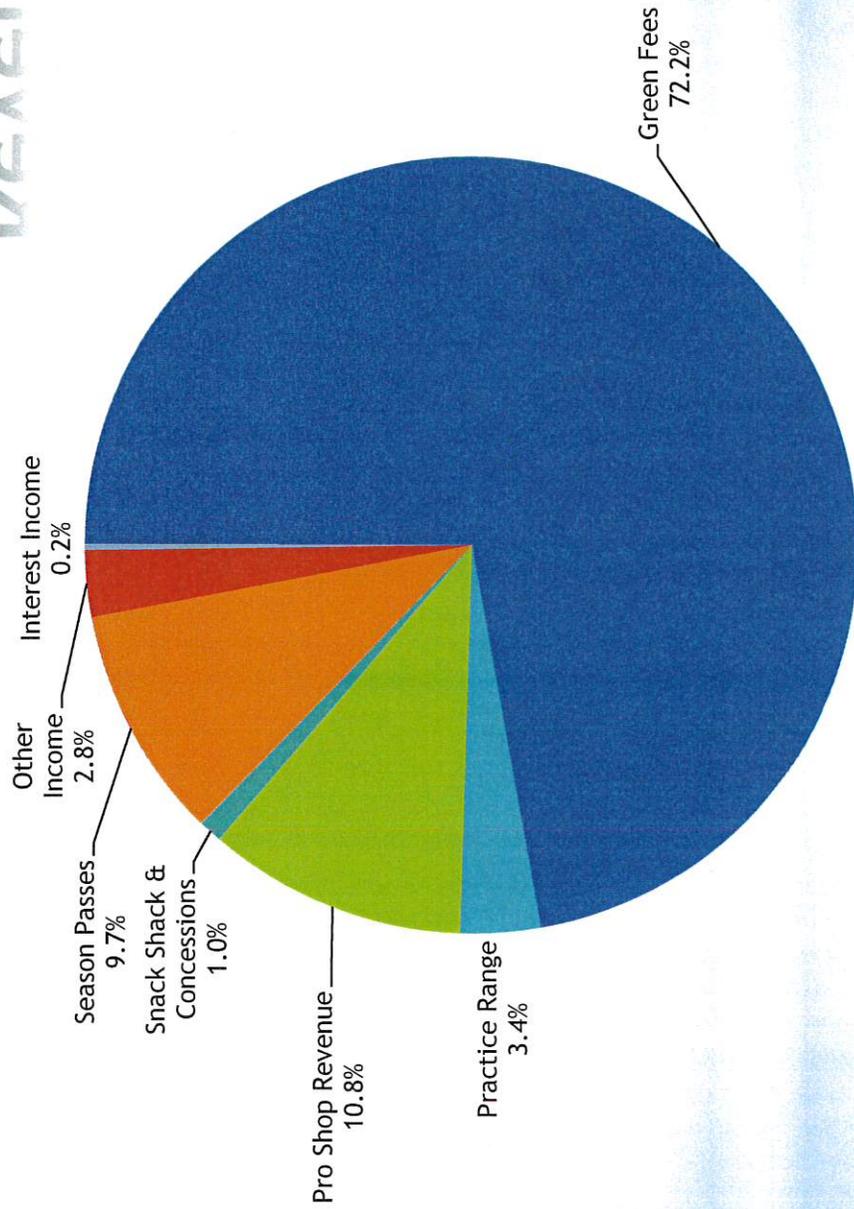
Account Title	Account Number	Prior Year Actual (FY 2016)	Current Year Estimated (FY 2017)	Future Year Budget (FY 2018)
REVENUES				
58-3700-335	SODA POP VENDING MACHINE-GOLF	3,977	4,500	-
58-3700-371	GOLF TAX EXEMPT	-	-	-
58-3700-372	GOLF FEES	588,956	600,000	625,000
58-3700-374	SUNDRY REVENUES	419	1,500	1,500
58-3700-378	GOLF CART RENTAL FEES	269,524	280,000	305,000
58-3700-379	GOLF RANGE FEES	13,284	15,000	16,000
58-3700-380	PRO SHOP MERCHANT FEE REIMBURSEMENT	-	2,500	-
58-3700-381	ADVERTISING SALES	4,575	12,000	13,000
58-3700-700	LEASE REVENUES	7,540	12,700	15,000
58-3700-701	GRANT REVENUE	-	-	320,000
58-3700-883	DONATIONS	5,870	-	-
	UTILIZE FUND BALANCE	-	-	-
58-3900-001	TRANSFER FROM GENERAL FUND	-	-	-
	TOTAL - REVENUES	894,145	928,200	1,295,500
OPERATING EXPENDITURES				
PERSONNEL				
58-5861-110	PAYROLL - GOLF COURSE	218,857	221,230	192,983
58-5861-120	PART-TIME EMPLOYEE SALARIES	109,760	142,541	116,839
58-5861-130	EMPLOYEES BENEFITS	134,022	146,500	201,366
58-5861-140	OVERTIME PAY	4,201	3,500	3,500
58-5861-160	EMPLOYEE RECOGNITION	550	602	574
	TOTAL PERSONNEL	467,389	514,373	515,263
OPERATIONS				
58-5861-230	TRAVEL, DUES & MEETINGS	-	250	250
58-5861-236	TRAINING & EDUCATION	630	1,000	1,000
58-5861-240	OFFICE EXPENSE	429	1,825	2,000
58-5861-241	DEPARTMENTAL SUPPLIES	43,993	50,500	57,500
58-5861-245	MERCHANT CREDIT CARD FEES	4,133	15,000	15,000
58-5861-250	EQUIPMENT EXPENSE	25,915	38,000	38,000
58-5861-251	FUEL	6,866	7,463	7,463
58-5861-253	CENTRAL SHOP	9,702	11,729	14,229
58-5861-260	BUILDING & GROUNDS	40,676	38,200	41,200
58-5861-265	COMMUNICATION/TELEPHONE	6,546	6,274	7,153
58-5861-310	PROFESSIONAL & TECHNICAL SERVI	-	1,500	1,500
58-5861-312	PUBLIC RELATIONS	2,930	5,000	5,000
58-5861-510	INSURANCE & BONDS	6,590	7,840	7,840
58-5861-550	UNIFORMS	582	2,500	2,550
58-5861-650	ELECTRIC UTILITIES	22,085	27,000	22,000
58-5861-651	GOLF OPERATED SODA SALES	2,621	2,000	-
58-5861-652	GOLF CART LEASE	51,228	48,360	56,727
58-5861-710	COMPUTER EQUIPMENT AND SOFTWARE	2,615	800	1,000
	TOTAL OPERATIONS	227,540	265,241	280,412
	TOTAL GOLF COURSE EXPENDITURES	694,929	779,614	795,675

* Payson Gladstan's Golf Course

Population
19,810

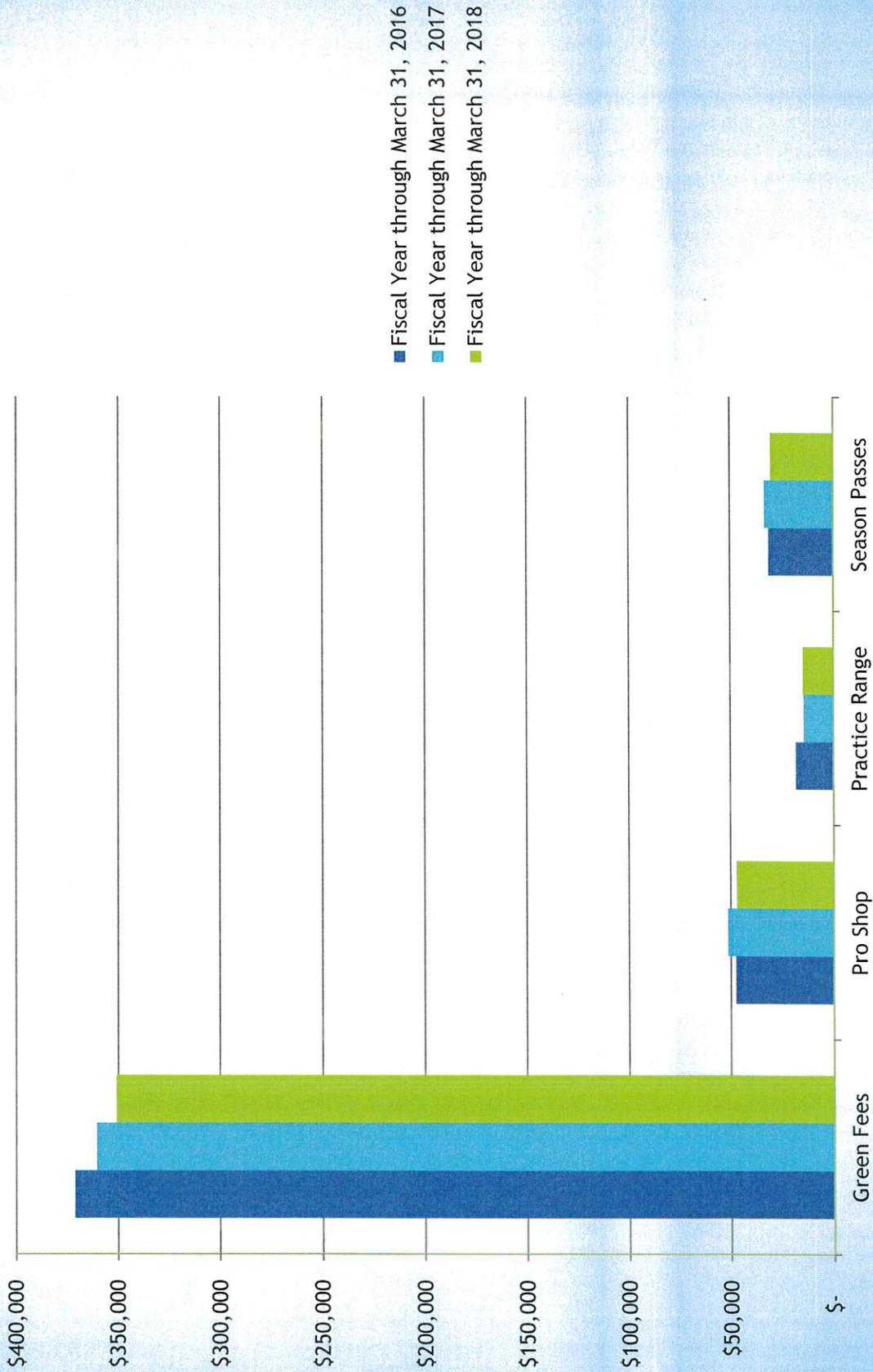
GOLF	DESCRIPTION	ACTUAL		ADOPTED		MID YEAR		PROPOSED	
		FY 15-16	FY 16-17	FY 16-17	FY 16-17	FY 16-17	FY 17-18		
	REVENUES:								
	SALE OF SURPLUS PROPERTY	\$ -	\$ -	\$ -	\$ 21,149	\$ -	\$ -	\$ -	\$ -
	GOLF COURSE FEES	255,117	260,000	155,536	197,601	255,117	155,536	255,117	255,117
	GOLF PASSES	127,590	125,000	19,953	117,044	135,000	19,953	135,000	135,000
	GOLF CART REVENUE	180,940	190,000	105,898	197,601	180,940	105,898	180,940	180,940
	DRIVING RANGE REVENUE	29,015	22,000	9,881	61,049	29,015	9,881	29,015	29,015
	RESTAURANT REVENUE	84,276	75,000	32,647	55,231	84,276	32,647	84,276	84,276
	INTEREST EARNINGS	15	-	11	-	-	11	-	-
	SALE OF SURPLUS PROPERTY	61,068	-	-	-	-	-	-	-
	MISCELLANEOUS	28,294	27,500	11,155	27,500	27,500	11,155	27,500	27,500
	TRANSFER FROM CAPITAL PROJ FUN	-	-	-	-	-	-	-	-
	TRANSFER FROM GENERAL FUND	222,000	220,000	-	-	245,830	-	-	245,830
	TOTAL REVENUE	\$ 988,678	\$ 919,500	\$ 357,834	\$ 957,678	\$ 957,678	\$ 357,834	\$ 957,678	\$ 957,678
	PERSONNEL EXPENDITURES	\$ 368,384	\$ 382,637	\$ 197,601	\$ 415,176	\$ 415,176	\$ 197,601	\$ 415,176	\$ 415,176
	OPERATING EXPENDITURES	189,916	267,502	117,044	255,229	255,229	117,044	255,229	255,229
	INDIRECT SERVICE EXPENDITURES	36,139	61,049	61,049	63,171	63,171	61,049	63,171	63,171
	CAPITAL EXPENDITURES	31,212	81,322	55,231	63,158	63,158	55,231	63,158	63,158
	TRANSFERS OUT	-	-	-	-	-	-	-	-
	DEBT SERVICE	4,656	-	-	-	-	-	-	-
	DEPRECIATION	158,699	150,000	-	159,000	159,000	-	159,000	159,000
	BAD DEBT	-	-	-	-	-	-	-	-
	TOTAL FUNCTIONAL AREAS	\$ 789,006	\$ 942,510	\$ 430,925	\$ 955,734	\$ 955,734	\$ 430,925	\$ 955,734	\$ 955,734

* Fiscal Year 2016-2017 Actual Revenues

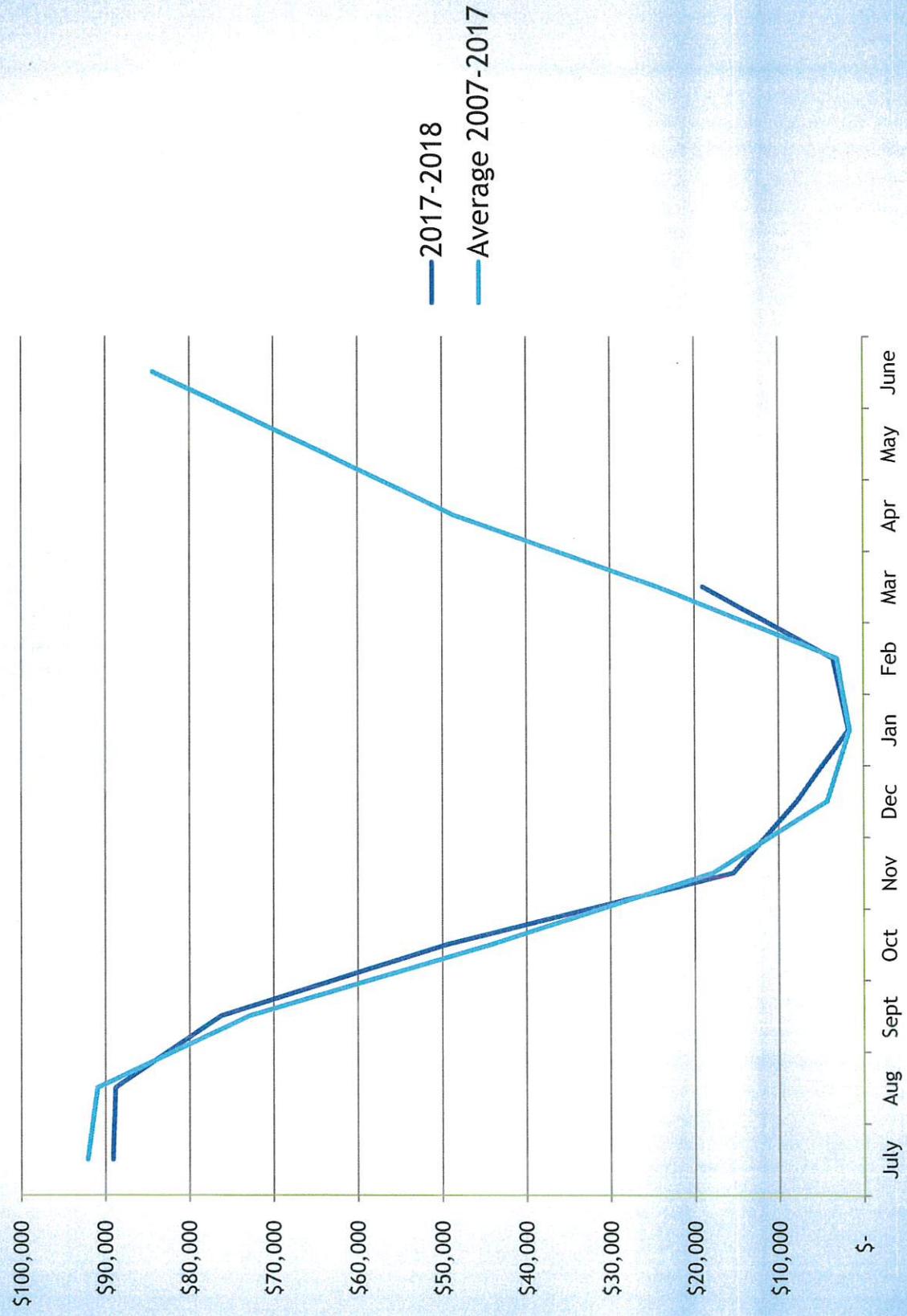


* Total revenues FYE 2017 \$778,246 similar to the prior year plus equipment trade ins

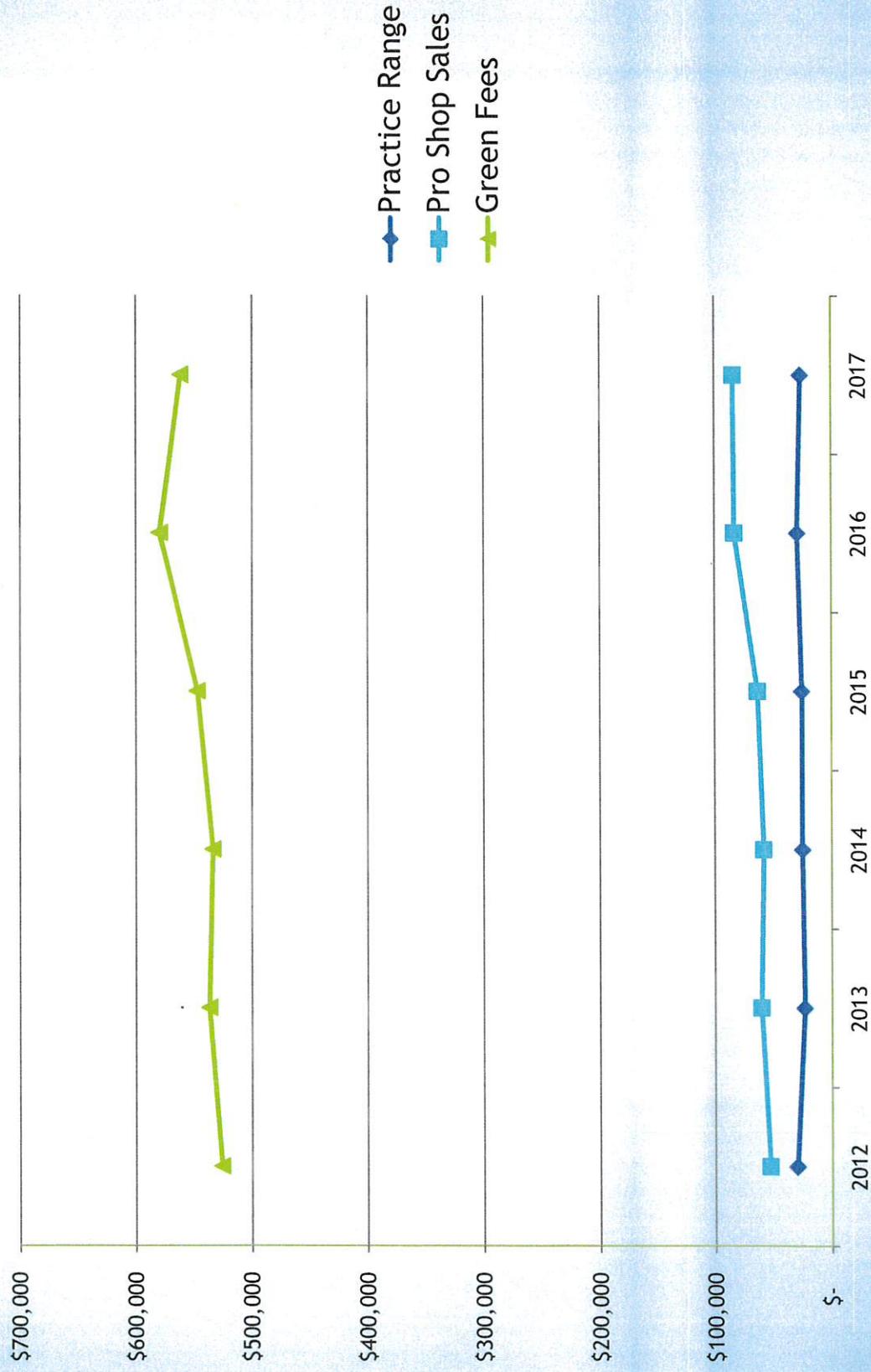
* Cedar Hills Year to Year Comparison Golf Revenues through March



* Cedar Hills Monthly Average vs Current Year Green Fees



* Major Golf Revenue Trends 2012-2017



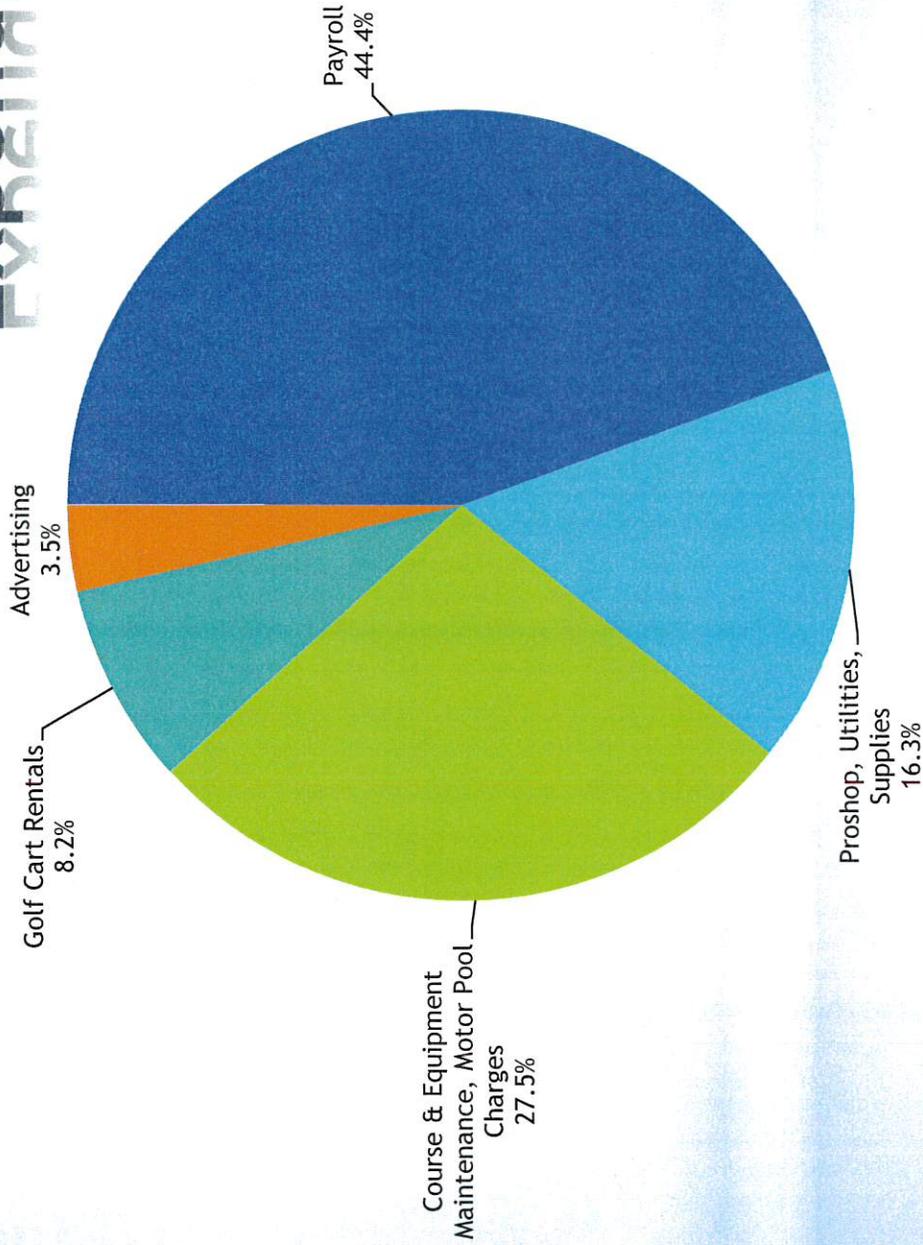
* Cedar Hills Revenues

Population
10,374

GOLF REVENUE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET
20-30-100 Green Fees	\$579,553	\$561,636	\$565,000	\$566,000
20-30-300 Practice Range	\$29,032	\$26,152	\$28,000	\$28,000
20-30-400 Pro Shop Revenue	\$83,086	\$84,065	\$76,200	\$79,700
20-30-500 Snack Shack & Concessions	\$11,258	\$7,585	\$2,000	\$2,000
20-30-600 Season Passes	\$52,148	\$75,552	\$39,000	\$39,000
20-30-800 Other Income	\$0	\$21,523	\$14,500	\$10,000
20-30-900 Interest Income	\$1,371	\$1,733	\$0	\$0
20-35-300 Transfer from Other Funds	\$160,000	\$147,000	\$142,000	\$142,000
GRAND TOTAL	\$716,447	\$925,246	\$866,700	\$866,700

- Green fees are approximately \$10,000 less than the prior year due to lower March results
- Green fees are approximately \$20,000 less than two years ago through March due to a lower July, August, and March results
- Cedar Hills is raising fees this year to match local median regular rates
- Good or poor weekend weather is a significant impact
- Competition for Vista room has impact on summer tournaments
- Discount or coupon golf is getting more competitive
- Golf pass trades 2014 \$40,200, 2015 \$33,436, 2016 \$15,000, 2017 \$30,000, 2018 \$22,000 so far

* Fiscal Year 2016-2017 Expenditures



○ Total expenditures FYE 2017 \$937,761

* Highlights of Golf Budget

- * Overall operational budgeted support from other funds \$142,000
- * 165 acres of open space or \$860 of operating support required per acre
- * 54 acres of irrigation lines or \$2,630 per acre of irrigation
- * Other City Parks 33 Acres—Budgeted Cost Per Acre \$6,616
- * Green fees increased \$1,000 from raised fees
- * Pro shop revenue increase \$3,500 based on multi-year trend
- * Overall wages and benefits increase \$14,100
- * Capital Outlay—2 Green Mowers \$70,000
- * New Five Year Golf Cart Agreement 2018 with \$4,000 increase annually

* Highlights of Golf Dept Service Budget

- * Partially refunded 2005 General obligation was paid off 2/1/2016
- * 2012 General obligation has principal and interest payment scheduled until 2/1/2035
- * The principal and interest payments average approximately \$363,500 annually
- * The property tax debt levy remains flat at \$309,970
- * Fund balance of \$8,800 will need to make up the difference

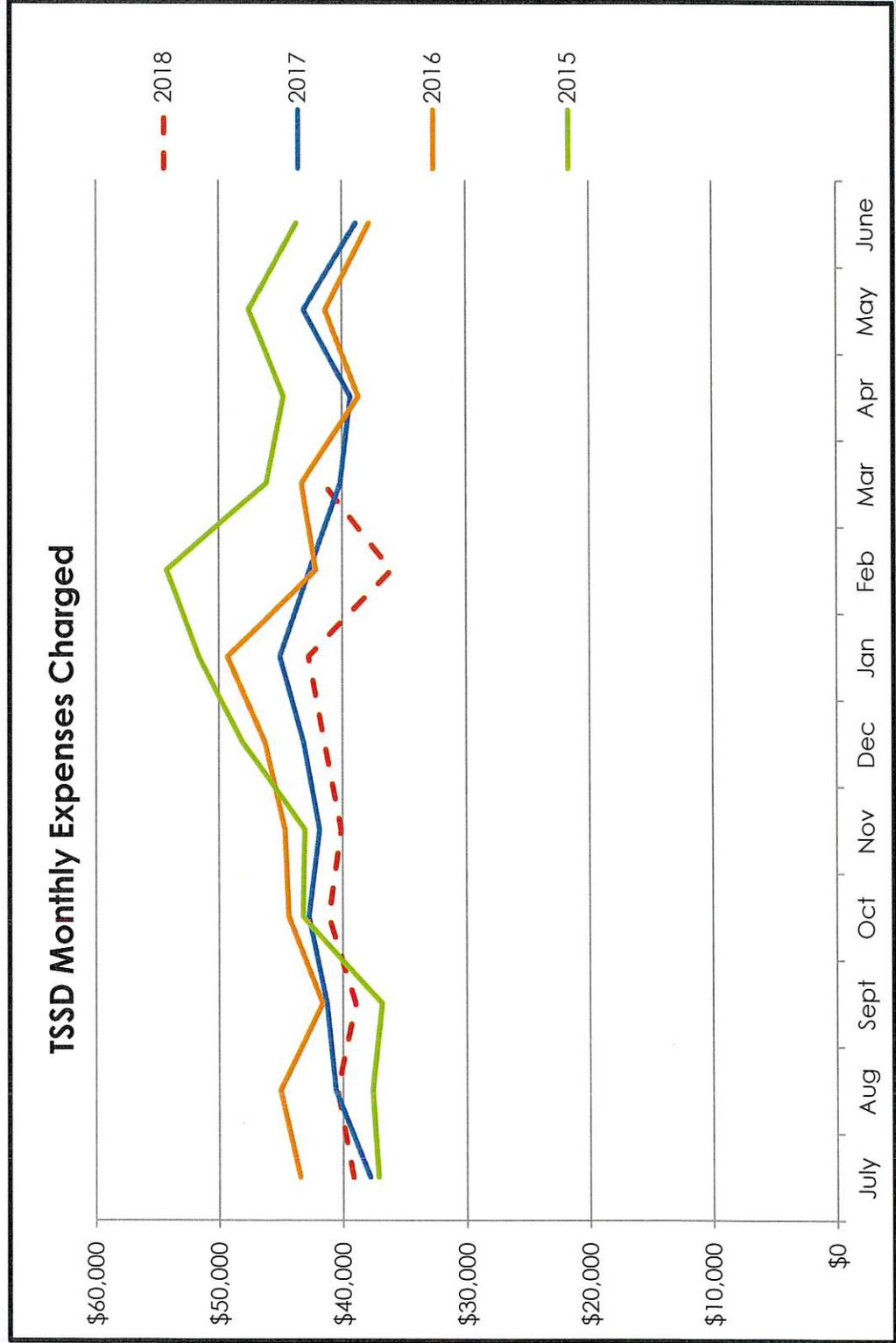
Water & Sewer Fund Highlights

FISCAL YEAR 2017-
2018 Budget
Presentation

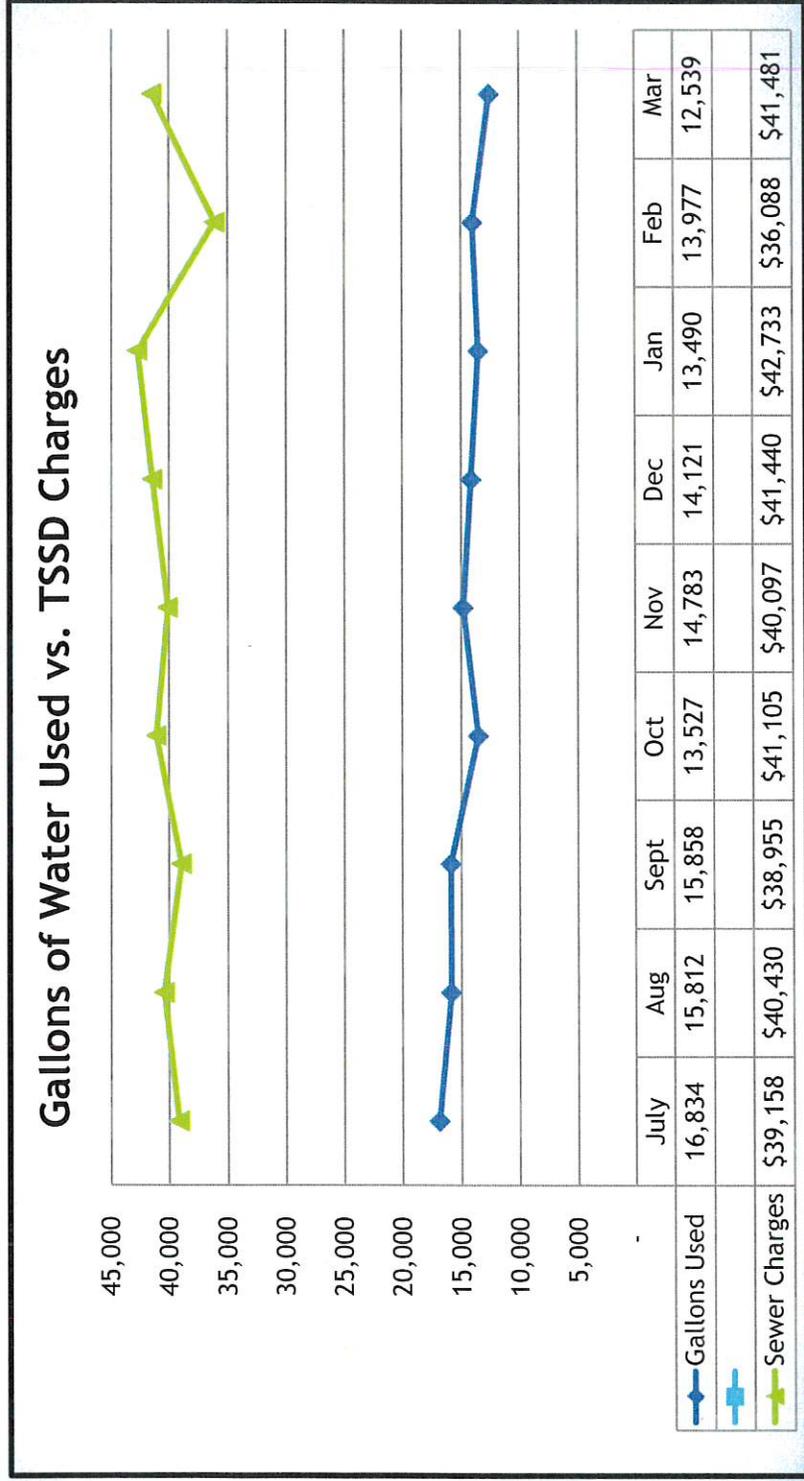
Highlights for the Water & Sewer Fund's Outflows, Fiscal Year Ending June 30, 2017

- * \$820,344 wages and benefits or 25.8% of operating expenses
- * \$496,396 Timpanogos Special Service District (Sewer Charges)
- * \$411,000 principal payments on debt service
 - * Extra principal payment of \$20,000 on 2009 Utility Revenue Bonds
- * \$184,901 interest and trustee payments on debt service
- * \$331,300 Rocky Mountain Power electrical costs
- * \$166,378 water purchases—Central Utah Water Conservancy District, Pleasant Grove Irrigation Company, American Fork
- * \$78,113 excise tax bonds debt service allocation (Public Works building)
- * \$62,656 motor pool charges
- * \$405,283 storm drain improvements
- * \$20,681 water improvements
- * \$47,844 meter installation and maintenance
- * \$41,314 water construction projects
- * \$32,037 storm drain maintenance
- * \$43,246 resident claims

2014-2017 Monthly Sewer Expenses— Timpanogos Special Service District invoices



FY 2016-2017 City Water Usage vs. Sewer Charges



Residents sewer rates are based on usage October-March, so the water they use to supplement pressurized irrigation doesn't apply to their sewer rate.

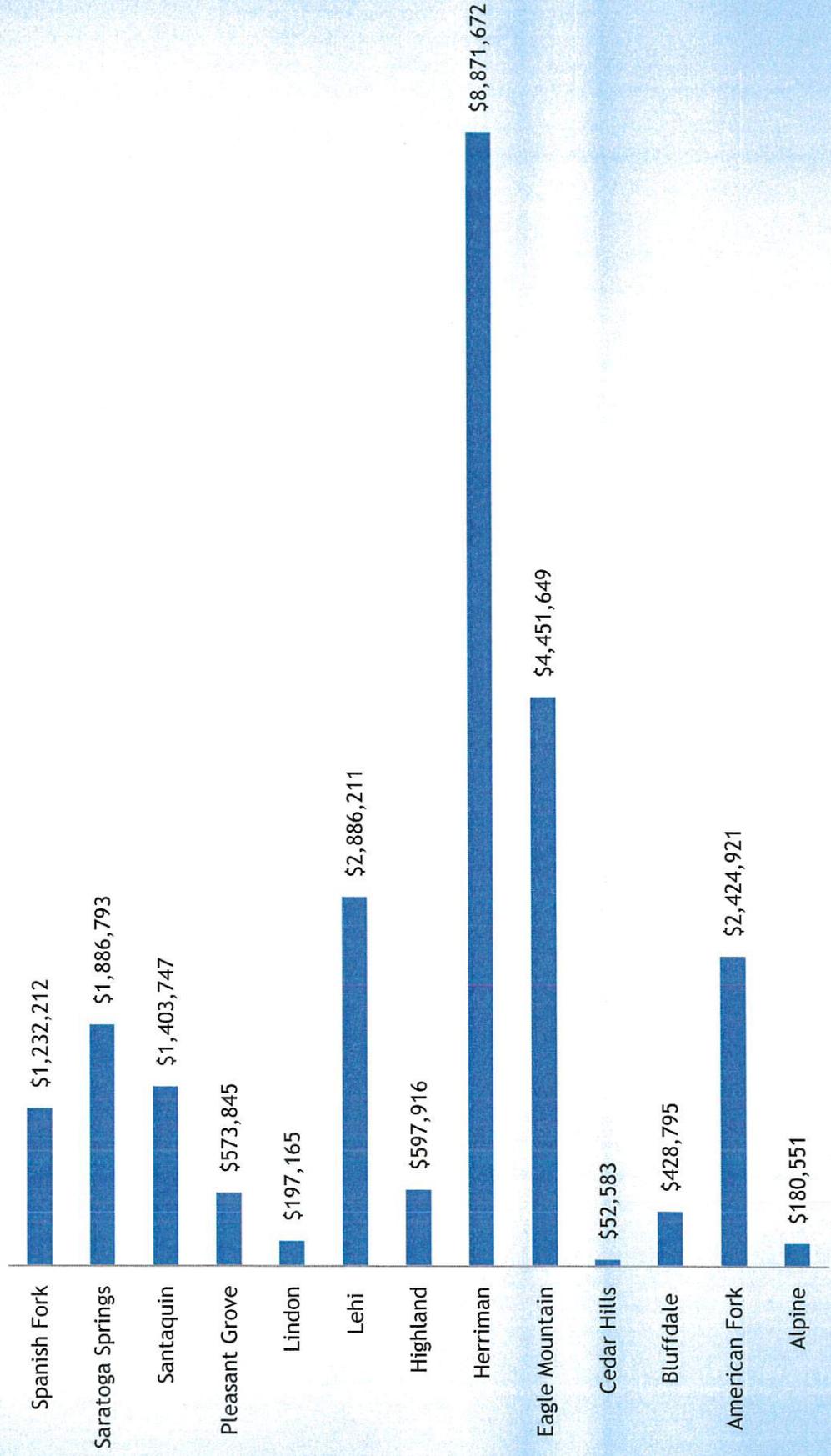
Water & Sewer Fund Revenue & Expense Highlights

- * Bowen Collins adjustments are necessary for the following reasons:
 - * Pay as you go for necessary capital maintenance and improvements
 - * Offset very low impact fees
 - * Cover debt service
- * 51-37-110 Water fee 6.4% rate plan increase
- * 51-37-113, 114 PI usage and base rate 0.0% rate increase
- * 51-35-110 Storm drain 6.5% rate plan increase
- * 51-38-110 Sewer 3.0% since changes in planned projects
- * \$10,303 51-XX-110, 111 wages and 51-XX-150 benefits increase
- * No transfers
- * Debt service coverage ratio is budgeted at approximately 1.25, and our bond covenants require a minimum ratio of 1.25

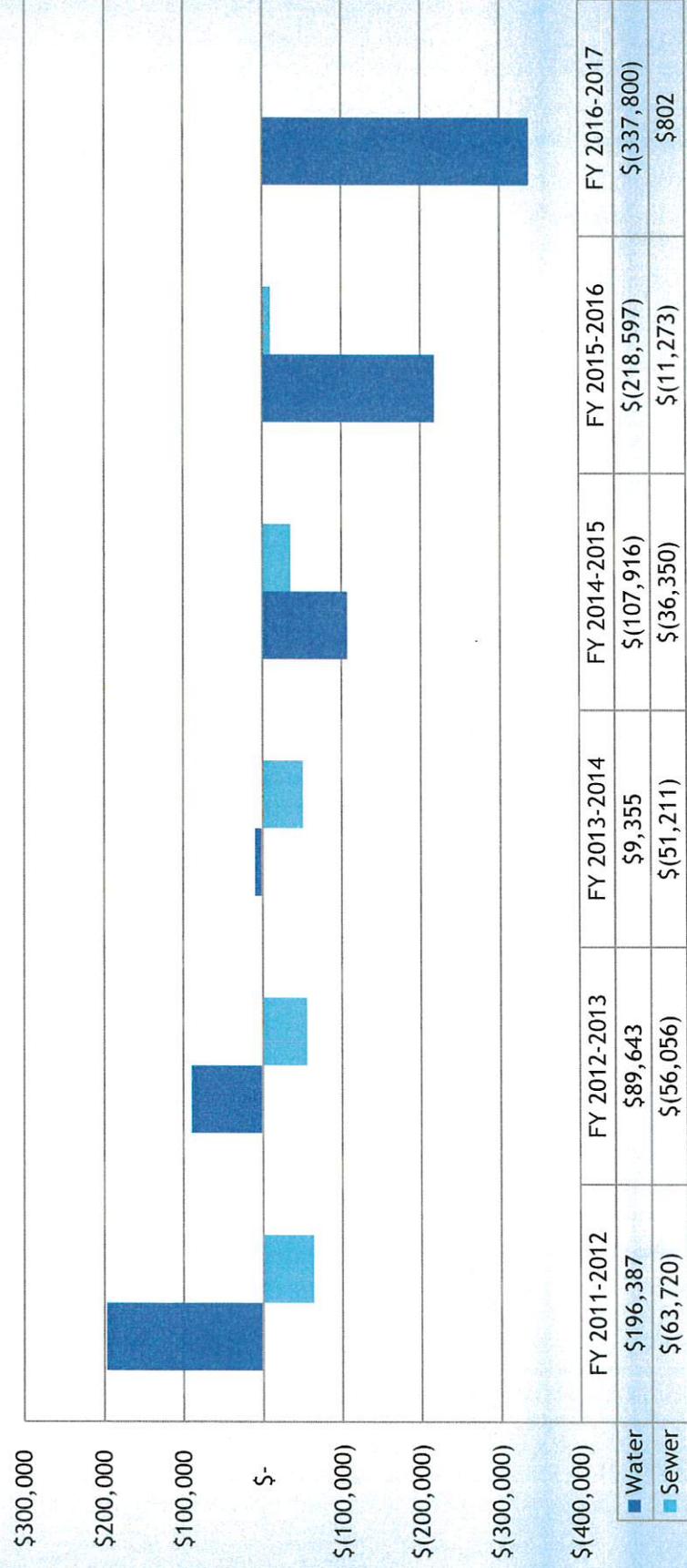
Water & Sewer Impact Fee Collections

Fiscal Year 2016-2017

■ Water, Sewer, & Storm Drain Impact Fees



Water & Sewer Impact Fee Balances



2007 Well bond debt service payments are greater than new water impact fees

Upcoming Water, Sewer, and Storm Drain Projects

- * Canyon road sewer in process \$300,000
- * Cottonwood Well rehabilitation FYE 2019 \$200,000
- * Storm drain/site work for Harvey park FYE 2019 \$500,000
- * Meter installation and maintenance \$60,000
- * Harvey well chlorination station FYE 2020 \$80,000
- * Cottonwood well chlorination station FYE 2020 \$60,000
- * Old Town storm drain retention \$400,000
- * Irrigation pumps at Pond 10 and 12 will be adjusted, if necessary
- * Harvey well replacement FYE 2025
- * Migratory meter towers and software \$180,000
- * Secondary meters may be mandated by State of Utah \$2,750,000—2,500 meters at approximately \$1,100 each

Recent Water Activities and Trends

- * Culinary and secondary water's high demand on current wells and pumps continues to cause the system to wear down prematurely
- * Hansen, Allen, Luce Inc. PI capacity study performed
- * Water conservation committee recommendations presented at a town hall meeting
- * Education of residents on water conservation committee findings through Facebook, e-mails, newsletters, city's website and signs
- * Watering day restrictions with fines
- * Harvey well rehabilitation required April 2015-February 2016
- * Cottonwood well motor replacement February 2016
- * Bowen, Collins utility rate update proposes two metering alternatives in addition to status quo
- * American Fork booster repair end of summer 2016
- * Central Utah Project Water landslide 2017
- * Cottonwood motor or shaft issues 2017-2018
- * State legislation mandating secondary meters proposed, but doesn't pass spring 2018

Latest Bowen, Collins, Associates Recommendations (2016)

- * Recommended storm rate increases decline from 6.5% to 6.0% 2022-2025
- * Recommended sewer rate increases stays at 5.5% through 2025, city staff recommend temporary placeholder of 3.0% until the next update because of sewer projects reduced
- * Recommended pressurized irrigation rate stays flat through 2025
- * Recommended water rate 6.4% update
 - * Alternative 1—Status quo, no secondary meters and no additional wells
 - * Water fee increases 6.4% annually through 2025
 - * Alternative 2—New secondary meters with \$2 million+ in state bonds up to 15 years at 1% and pursue a WaterSmart grant up to \$1 million
 - * Alternative 3—Additional well and updates to pumps, pipelines \$3.5 million
- * Hoping for financial incentives from federal, state to minimize cost of debt, if secondary meters are installed to have water supply systems more self reliant

Alpine vs. Cedar Hills Utility Fund Advantages

- * Alpine housing growth
 - * Alpine impact fees of \$180,551 were 3.4 times Cedar Hills during 2017
- * Alpine's average property size is significantly larger than Cedar Hill's
 - * Lower rate per quarter acre, but higher base rates paid because each lot is significantly larger than the average Cedar Hills lot
- * Alpine vs. Cedar Hills Utility Debt Service Outflows
 - * Alpine interest payments were \$153,851 through 2016, \$464,173 principal and interest annually until 2026
 - * Cedar Hills principal and interest payments are \$565,000 to \$583,000 through 2028, \$373,000 through 2031
 - * Cedar Hills utility fund is funding approximately \$150,000 in excise tax bond payments through 2029 with a 50% contribution from the general fund
- * Alpine's natural spring water saves almost \$500,000+ in supplementary water costs and electrical costs from pumping
 - * Plus less wear and tear on pumps and other mechanisms that require regular maintenance
 - * Purchased Water
 - * City of Alpine temporarily loans rights to supplementary water to CUP
 - * City of Cedar Hills purchased supplementary water \$166,378
 - * Electric utility costs
 - * City of Alpine Electric bill for Water Fund \$28,448
 - * City of Cedar Hills Electric bill for Water Fund \$331,300

GENERAL FUND REVENUES

TAX REVENUE		FY2016	FY2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-31-100	Property Tax	\$686,332	\$699,593	\$704,818	\$710,000	\$5,182
10-31-150	Motor Vehicle Tax	\$75,151	\$77,671	\$75,000	\$76,000	\$1,000
10-31-200	Delinquent Tax	\$19,838	\$26,885	\$20,000	\$20,000	\$0
10-31-250	Penalty & Interest	\$662	\$915	\$300	\$300	\$0
10-31-275	Fees in Lieu of Taxes	\$7,518	\$6,620	\$5,000	\$5,000	\$0
10-31-300	Sales & Use Tax	\$1,248,838	\$1,309,420	\$1,244,988	\$1,300,893	\$55,905
10-31-400	Franchise Tax	\$408,537	\$399,090	\$400,000	\$399,000	(\$1,000)
10-31-500	Telecom Tax	\$78,459	\$72,325	\$70,000	\$55,000	(\$15,000)
		\$2,525,335	\$2,592,519	\$2,520,106	\$2,566,193	\$46,087
LICENSES & PERMITS		FY2016	FY2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-32-190	Business License	\$35,744	\$28,122	\$12,000	\$10,000	(\$2,000)
10-32-200	Building Permits	\$123,940	\$84,787	\$50,000	\$50,000	\$0
10-32-210	Plan Check Fees	\$68,677	\$65,672	\$20,000	\$20,000	\$0
10-32-260	Miscellaneous Inspection Fees	\$42,863	\$17,434	\$12,000	\$12,000	\$0
		\$271,224	\$196,014	\$94,000	\$92,000	(\$2,000)
INTERGOVERNMENTAL REVENUE		FY2016	FY2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-33-400	LPPSD Rent & Grant Assistance	\$58,252	\$58,252	\$58,000	\$58,000	\$0
10-33-450	Emergency Management Grant	\$7,500	\$7,500	\$7,500	\$7,500	\$0
10-33-500	Class C Roads Fund	\$294,932	\$335,700	\$310,000	\$0	(\$310,000)
10-33-600	State Liquor Tax Allotment	\$5,702	\$5,643	\$5,600	\$5,600	\$0
		\$366,386	\$407,095	\$381,100	\$71,100	(\$310,000)
CHARGES FOR SERVICES		FY2016	FY2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-34-110	Garbage Fees	\$399,564	\$407,448	\$399,000	\$415,000	\$16,000
10-34-120	Recycling Fees	\$63,612	\$67,540	\$63,000	\$71,000	\$8,000
10-34-300	Processing, Printing & Postage Fees	\$23,917	\$22,013	\$20,000	\$20,000	\$0
10-34-325	Passport Fees	\$0	\$61,864	\$70,000	\$72,000	\$2,000
10-34-350	Zoning Violation Fees	\$1,435	\$1,910	\$0	\$0	\$0
10-34-360	Weed Abatement Fees	\$0	\$0	\$300	\$300	\$0
10-34-450	Paramedic Fees	\$184,400	\$186,590	\$184,000	\$187,000	\$3,000
		\$672,927	\$747,364	\$736,300	\$765,300	\$29,000
RECREATION & CULTURE REVENUE		FY2016	FY2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-35-100	Family Festival Income	\$33,434	\$36,787	\$30,000	\$30,000	\$0
10-35-105	Youth City Council Fundraisers	\$594	\$175	\$0	\$0	\$0
10-35-106	Community Arts	\$310	\$1,964	\$0	\$0	\$0
10-35-110	Recreation Programs	\$128,411	\$155,149	\$120,000	\$130,000	\$10,000
10-35-111	Recreation & Cultural Classes	\$20,504	\$11,082	\$19,000	\$19,000	\$0
10-35-112	Event Center Rentals	\$250,346	\$238,261	\$235,000	\$235,000	\$0
10-35-120	Event Center Concessions	\$6,149	\$3,166	\$10,000	\$10,000	\$0
10-35-130	Park Reservations	\$6,248	\$6,832	\$5,000	\$6,000	\$1,000
		\$445,996	\$453,415	\$419,000	\$430,000	\$11,000
MISCELLANEOUS REVENUE		FY2016	FY2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-36-100	Interest Income	\$21,663	\$16,501	\$15,000	\$16,000	\$1,000
10-36-200	Penalty Fees	\$378	\$1,598	\$500	\$500	\$0
10-36-500	Construction Bond Forfeiture	\$12,000	\$6,000	\$0	\$0	\$0
10-36-700	Sale of Capital Assets	\$5,000	\$0	\$0	\$0	\$0
10-36-900	Other Income	\$36,692	\$33,729	\$30,000	\$30,000	\$0
10-36-902	Transfer in from Water & Sewer	\$8,500	\$8,500	\$0	\$0	\$0
10-36-903	Transfer in from Capital Projects	\$6,000	\$6,000	\$0	\$9,000	\$9,000
		\$90,233	\$72,328	\$45,500	\$55,500	\$10,000
GRAND TOTALS		\$4,372,100	\$4,468,735	\$4,196,006	\$3,980,093	\$215,913

GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
10-40-200	Materials & Supplies	\$7,703	\$11,723	\$12,000	\$12,000	\$0
10-40-210	Dues & Subscriptions	\$9,819	\$9,954	\$10,000	\$10,000	\$0
10-40-211	Education & Training	\$3,142	\$3,451	\$3,500	\$3,500	\$0
10-40-220	Newsletter/Utility Billing	\$14,711	\$13,283	\$15,000	\$14,000	(\$1,000)
10-40-221	Legal Advertising	\$4,271	\$2,288	\$4,000	\$4,000	\$0
10-40-240	Computer/IT Expenses	\$19,267	\$18,578	\$22,500	\$22,500	\$0
10-40-250	Repairs & Maintenance	\$21,735	\$9,760	\$12,000	\$12,000	\$0
10-40-260	Office Equipment	\$9,109	\$3,750	\$7,000	\$7,000	\$0
10-40-275	Motor Pool Charges	\$17,775	\$17,982	\$8,855	\$8,982	\$127
10-40-280	Utilities	\$13,196	\$13,594	\$14,000	\$14,000	\$0
10-40-281	Postage	\$2,482	\$6,405	\$7,000	\$7,000	\$0
10-40-290	Communications/Telephone	\$9,504	\$7,983	\$9,500	\$9,500	\$0
10-40-305	Legal Services	\$245,657	\$201,885	\$150,000	\$150,000	\$0
10-40-315	Auditing Services	\$14,500	\$14,500	\$16,000	\$16,000	\$0
10-40-330	Professional/Technical	\$18,828	\$19,612	\$23,000	\$23,000	\$0
10-40-335	Branding	\$0	\$0	\$1,000	\$1,000	\$0
10-40-331	Decisions Survey	\$0	\$0	\$0	\$0	\$0
10-40-350	Other Events	\$2,795	\$2,928	\$3,000	\$3,000	\$0
10-40-510	Insurance	\$22,097	\$23,014	\$25,000	\$25,000	\$0
10-40-975	Bad Debt	\$562	\$7,113	\$1,000	\$1,000	\$0
		\$437,153	\$373,580	\$344,355	\$343,482	(\$873)

MAYOR/COUNCIL EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
10-41-110	Salary & Wages (FT)	\$49,200	\$49,200	\$49,596	\$50,676	\$1,080
10-41-115	Planning Commission	\$1,118	\$400	\$3,600	\$3,600	\$0
10-41-150	Employee Benefits	\$7,869	\$8,179	\$8,737	\$7,293	(\$1,444)
10-41-200	Materials & Supplies	\$566	\$142	\$1,100	\$1,100	\$0
10-41-211	Education & Training	\$1,210	\$2,633	\$5,700	\$5,700	\$0
10-41-290	Communications/Telephone	\$6,300	\$6,300	\$6,300	\$6,300	\$0
		\$66,264	\$66,855	\$75,033	\$74,669	(\$364)

ADMINISTRATIVE SERVICES EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
10-44-110	Salary & Wages (FT)	\$158,857	\$157,294	\$120,474	\$123,646	\$3,172
10-44-111	Overtime	\$0	\$280	\$724	\$749	\$25
10-44-120	Salary & Wages (PT)	\$15,007	\$17,167	\$26,878	\$28,906	\$2,028
10-44-150	Employee Benefits	\$76,245	\$68,518	\$65,166	\$67,022	\$1,856
10-44-200	Materials & Supplies	\$163	\$508	\$1,000	\$1,000	\$0
10-44-210	Dues & Subscriptions	\$455	\$100	\$1,000	\$1,000	\$0
10-44-211	Education & Training	\$4,060	\$2,336	\$3,000	\$3,000	\$0
10-44-290	Communications/Telephone	\$844	\$684	\$1,000	\$1,000	\$0
		\$255,631	\$246,888	\$219,242	\$226,323	\$7,081

ADMINISTRATIVE SERVICES - RECORDER		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
10-45-110	Salary & Wages (FT)	\$36,044	\$37,973	\$39,166	\$40,530	\$1,364
10-45-111	Overtime	\$0	\$22	\$668	\$692	\$24
10-45-150	Employee Benefits	\$15,317	\$15,551	\$16,647	\$17,306	\$659
10-45-200	Materials & Supplies	\$818	\$71	\$1,000	\$1,000	\$0
10-45-210	Dues & Subscriptions	\$515	\$520	\$600	\$600	\$0

10-45-211	Education & Training	\$1,580	\$1,950	\$1,700	\$1,700	\$0
10-45-215	Contract Labor	\$4,080	\$3,405	\$3,000	\$3,000	\$0
10-45-250	City Code	\$1,177	\$2,526	\$2,500	\$2,500	\$0
10-45-300	Document Imaging	\$0	\$0	\$1,050	\$1,050	\$0
10-45-400	Election Expenses	\$16,854	\$969	\$16,000	\$0	(\$16,000)
		\$76,385	\$62,988	\$82,331	\$68,378	(\$13,953)

FINANCE DEPARTMENT EXPENDITURES		FY 2016	FY 2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-50-110	Salary & Wages (FT)	\$103,514	\$102,774	\$94,140	\$94,882	\$742
10-50-111	Overtime	\$0	\$0	\$558	\$574	\$16
10-50-120	Salary & Wages (PT)	\$0	\$0	\$2,000	\$2,888	\$888
10-50-150	Employee Benefits	\$59,540	\$59,893	\$57,409	\$60,621	\$3,212
10-50-200	Materials & Supplies	\$1,232	\$262	\$1,000	\$1,000	\$0
10-50-210	Dues & Subscriptions	\$465	\$538	\$600	\$600	\$0
10-50-211	Education & Training	\$2,659	\$2,556	\$2,750	\$2,750	\$0
10-50-290	Communications/Telephone	\$778	\$862	\$900	\$800	(\$100)
		\$168,188	\$166,884	\$159,357	\$164,114	\$4,757

PUBLIC SAFETY EXPENDITURES		FY 2016	FY 2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-55-300	Fire Services	\$674,017	\$693,985	\$680,496	\$750,202	\$69,706
10-55-400	Police Services	\$406,432	\$405,894	\$420,395	\$473,895	\$53,500
10-55-450	Dispatch Fees	\$65,284	\$35,541	\$37,000	\$32,817	(\$4,183)
10-55-500	Crossing Guard Expenses	\$15,609	\$16,350	\$19,040	\$19,468	\$428
10-55-600	Animal Control	\$6,334	\$7,112	\$7,500	\$7,500	\$0
10-55-975	Bad Debt - Paramedic Fee	\$524	\$88	\$500	\$500	\$0
		\$1,168,200	\$1,158,970	\$1,164,931	\$1,284,383	\$119,452

BUILDING & ZONING EXPENDITURES		FY 2016	FY 2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-60-110	Salary & Wages (FT)	\$27,841	\$27,737	\$25,858	\$25,092	(\$766)
10-60-111	Overtime	\$0	\$0	\$32	\$0	(\$32)
10-60-120	Salary & Wages (PT)	\$27,974	\$30,736	\$41,850	\$47,284	\$5,434
10-60-150	Employee Benefits	\$19,708	\$19,250	\$18,150	\$45,994	\$27,844
10-60-200	Materials & Supplies	\$783	\$393	\$1,400	\$600	(\$800)
10-60-210	Dues & Subscriptions	\$238	\$330	\$500	\$500	\$0
10-60-211	Education & Training	\$1,460	\$2,985	\$3,250	\$4,350	\$1,100
10-60-215	Contract Labor	\$56,585	\$47,636	\$40,000	\$40,000	\$0
10-60-265	Tools & Equipment	\$199	\$308	\$600	\$300	(\$300)
10-60-275	Motor Pool Charges	\$6,650	\$6,555	\$6,767	\$6,317	(\$450)
10-60-290	Communications/Telephone	\$371	\$357	\$600	\$600	\$0
		\$141,809	\$136,288	\$139,007	\$171,036	\$32,029

PUBLIC WORKS EXPENDITURES		FY 2016	FY 2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-61-110	Salary & Wages (FT)	\$99,696	\$110,835	\$121,536	\$119,524	(\$2,012)
10-61-111	Overtime	\$71	\$783	\$3,332	\$3,235	(\$97)
10-61-120	Salary & Wages (PT)	\$1,269	\$4,400	\$3,636	\$4,751	\$1,115
10-61-150	Employee Benefits	\$62,745	\$81,070	\$89,990	\$89,224	(\$766)
10-61-200	Materials & Supplies	\$3,335	\$4,404	\$4,000	\$4,000	\$0
10-61-210	Dues & Subscriptions	\$45	\$250	\$500	\$500	\$0
10-61-211	Education & Training	\$780	\$1,558	\$3,500	\$2,900	(\$600)
10-61-265	Tools & Equipment	\$5,592	\$6,294	\$6,400	\$7,000	\$600
10-61-275	Motor Pool Charges	\$50,907	\$47,479	\$61,983	\$58,808	(\$3,175)

10-61-290	Communications/Telephone	\$1,314	\$1,097	\$1,500	\$1,500	\$0
10-61-310	Engineering Services	\$36,233	\$8,724	\$25,000	\$25,000	\$0
		\$261,987	\$266,893	\$321,377	\$316,443	(\$4,934)

STREETS EXPENDITURES		FY 2016	FY 2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-62-410	Street Light Operation	\$35,790	\$36,366	\$38,200	\$38,200	\$0
10-62-415	Street Light Maintenance	\$3,968	\$5,076	\$11,000	\$10,000	(\$1,000)
10-62-420	Signs	\$9,597	\$7,813	\$10,000	\$10,000	\$0
10-62-430	Weed Control	\$2,048	\$2,355	\$4,000	\$4,000	\$0
10-62-440	Streets Expense	\$216,732	\$243,182	\$254,000	\$0	(\$254,000)
10-62-450	Snow Removal	\$4,585	\$8,851	\$20,000	\$15,000	(\$5,000)
10-62-470	Sidewalk Maintenance	\$25,158	\$25,006	\$30,000	\$0	(\$30,000)
		\$297,878	\$328,649	\$367,200	\$77,200	(\$290,000)

SOLID WASTE EXPENDITURES		FY 2016	FY 2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-63-300	Solid Waste Services	\$292,719	\$296,521	\$295,000	\$305,000	\$10,000
10-63-400	Recycling	\$56,688	\$57,574	\$58,000	\$59,000	\$1,000
10-63-975	Bad Debt	\$1,317	\$225	\$2,250	\$1,000	(\$1,250)
		\$350,723	\$354,319	\$355,250	\$365,000	\$9,750

PARKS EXPENDITURES		FY 2016	FY 2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-64-120	Salary & Wages (PT)	\$1,015	\$0	\$5,200	\$4,704	(\$496)
10-64-150	Employee Benefits	\$80	\$0	\$587	\$601	\$14
10-64-240	Park Supplies & Maintenance	\$165,692	\$153,141	\$191,500	\$193,000	\$1,500
10-64-245	Parks & Trails, Beautification Com	\$4,983	\$10,227	\$8,525	\$8,525	\$0
10-64-250	Utilities	\$12,575	\$12,888	\$12,500	\$12,500	\$0
		\$184,345	\$176,256	\$218,312	\$219,330	\$1,018

COMMUNITY SERVICES		FY 2016	FY 2017	FY 2018	FY 2019	CHANGE
		ACTUAL	ACTUAL	BUDGET	BUDGET	
10-65-110	Salary & Wages (FT)	\$53,274	\$54,815	\$56,181	\$58,742	\$2,561
10-65-120	Salary & Wages (PT)	\$105,038	\$97,636	\$123,808	\$125,464	\$1,656
10-65-150	Employee Benefits	\$47,026	\$39,481	\$49,347	\$51,996	\$2,649
10-65-200	Materials & Supplies	\$19,239	\$20,348	\$21,000	\$21,000	\$0
10-65-210	Dues & Subscriptions	\$100	\$122	\$250	\$250	\$0
10-65-211	Education & Training	\$361	\$152	\$2,000	\$1,500	(\$500)
10-65-250	Utilities	\$23,456	\$21,082	\$24,500	\$23,000	(\$1,500)
10-65-275	Motor Pool Charges	\$5,350	\$5,211	\$4,661	\$4,702	\$41
10-65-290	Communications/Telephone	\$2,104	\$1,998	\$2,500	\$2,500	\$0
10-65-300	Recreation & Cultural Classes	\$11,919	\$12,074	\$13,000	\$13,000	\$0
10-65-400	Recreation Programs	\$43,260	\$52,843	\$46,500	\$48,000	\$1,500
10-65-401	Recreation Equipment	\$3,163	\$2,027	\$3,000	\$3,000	\$0
10-65-500	Library Expenses	\$9,825	\$12,245	\$17,000	\$17,000	\$0
10-65-550	Credit Card Fees	\$3,884	\$6,821	\$6,000	\$7,000	\$1,000
10-65-600	Family Festival Celebration	\$52,466	\$51,776	\$55,000	\$55,000	\$0
10-65-601	Cultural Events	\$5,211	\$5,467	\$3,000	\$9,000	\$6,000
10-65-602	Easter Egg Hunt	\$1,382	\$1,401	\$2,000	\$2,000	\$0
10-65-605	Youth City Council	\$2,605	\$2,004	\$2,500	\$2,500	\$0
10-65-610	Advertising	\$1,070	\$5,000	\$3,000	\$4,500	\$1,500
10-65-615	Insurance	\$1,263	\$1,289	\$1,500	\$1,500	\$0
10-65-620	Building Maintenance	\$26,089	\$29,932	\$28,700	\$28,700	\$0
		\$418,083	\$423,724	\$465,447	\$480,354	\$14,907

TRANSFERS OUT	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
10-69-910 Transfer to Capital Projects Fund	\$651,532	\$434,000	\$65,000	\$400,000	\$335,000
10-69-913 Transfer to Golf Fund	\$129,000	\$116,000	\$142,000	\$142,000	\$0
10-69-914 Transfer to Excise Debt Service Fund	\$0	\$78,113	\$0	\$0	\$0
10-69-915 Transfer to Water & Sewer	\$0	\$0	\$76,233	\$76,233	\$0
10-69-916 Transfer to Golf Debt Service fund	\$0	\$50,000	\$0	\$0	\$0
10-69-917 Transfer to Class C Roads fund	\$0	\$0	\$0	\$10,000	\$10,000
	\$780,532	\$678,113	\$283,233	\$628,233	\$345,000

GRAND TOTALS	\$4,607,178	\$4,440,407	\$4,195,072	\$4,418,945	\$223,869
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NET TOTALS	\$235,078	\$28,329	\$934	\$438,852	
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ESTIMATED FUND BALANCE	FY 2019 BUDGET
Beginning Fund Bal	\$850,000
Projected Revenue over Expenditures	\$300,000
Potential Drawdowns from One-Time Capital Project Expenditures	\$440,000
Remaining Unrestricted Fund Balance	\$710,000

GOLF FUND REVENUES

GOLF REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
20-30-100	Green Fees	\$579,553	\$561,636	\$565,000	\$566,000	\$1,000
20-30-300	Practice Range	\$29,032	\$26,152	\$28,000	\$28,000	\$0
20-30-400	Pro Shop Revenue	\$83,086	\$84,065	\$76,200	\$79,700	\$3,500
20-30-500	Snack Shack & Concessions	\$11,258	\$7,585	\$2,000	\$2,000	\$0
20-30-600	Season Passes	\$52,148	\$75,552	\$39,000	\$39,000	\$0
20-30-800	Other Income	\$0	\$21,523	\$14,500	\$10,000	(\$4,500)
20-30-900	Interest Income	\$1,371	\$1,733	\$0	\$0	\$0
20-35-300	Transfer from Other Funds	\$160,000	\$147,000	\$142,000	\$142,000	\$0
GRAND TOTAL		\$916,447	\$925,246	\$866,700	\$866,700	\$0

GOLF EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
20-43-110	Salary & Wages (FT)	\$180,572	\$184,875	\$191,750	\$198,243	\$6,493
20-43-111	Overtime	\$32	\$0	\$102	\$101	(\$1)
20-43-120	Salary & Wages (PT)**	\$98,006	\$102,793	\$120,482	\$120,165	(\$317)
20-43-150	Employee Benefits	\$127,756	\$126,412	\$134,346	\$142,271	\$7,925
20-43-290	Communications/Telephone	\$2,939	\$2,536	\$3,100	\$3,100	\$0
20-50-100	Supplies	\$8,302	\$12,158	\$10,000	\$10,000	\$0
20-50-200	Utilities	\$58,961	\$56,124	\$60,000	\$60,000	\$0
20-50-330	Professional/Technical	\$1,200	\$1,200	\$1,300	\$1,300	\$0
20-50-500	Snack Shack & Concessions	\$7,883	\$5,884	\$1,500	\$1,500	\$0
20-50-600	Credit Card Expenses	\$16,430	\$17,239	\$17,500	\$17,500	\$0
20-50-700	Pro Shop	\$65,174	\$60,523	\$60,500	\$60,500	\$0
20-50-800	Building Maintenance	\$2,284	\$2,612	\$3,000	\$3,000	\$0
20-60-100	Repairs & Maintenance - Course	\$31,575	\$50,726	\$37,000	\$35,000	(\$2,000)
20-60-200	Fertilizer & Chemicals	\$28,945	\$25,607	\$30,000	\$29,000	(\$1,000)
20-60-300	Water & Pumping Costs	\$16,276	\$18,290	\$16,500	\$16,500	\$0
20-60-500	Petroleum & Oil	\$4,808	\$7,516	\$9,000	\$9,000	\$0
20-60-600	Equipment Repair & Replacement	\$31,657	\$26,057	\$29,000	\$28,000	(\$1,000)
20-60-700	Equipment Rental	\$972	\$2,126	\$1,000	\$1,000	\$0
20-60-750	Insurance	\$1,315	\$1,381	\$1,500	\$1,500	\$0
20-60-900	Cart Repair & Replacement	\$7,311	\$5,133	\$5,000	\$3,000	(\$2,000)
20-70-100	Dues & Subscriptions	\$670	\$615	\$1,500	\$1,250	(\$250)
20-70-300	Education & Training	\$1,440	\$831	\$2,500	\$2,500	\$0
20-70-400	Licenses & Fees	\$0	\$0	\$200	\$200	\$0
20-70-500	Computers/Phones	\$5,056	\$4,219	\$5,000	\$5,000	\$0
20-70-600	Advertising	\$33,000	\$33,090	\$20,500	\$20,500	\$0
20-80-250	Golf Cart Rental	\$78,062	\$77,285	\$77,000	\$81,000	\$4,000
20-80-275	Motor Pool Charges	\$16,020	\$16,020	\$15,920	\$15,570	(\$350)
20-95-202	Capital Outlay	\$24,088	\$96,509	\$110,000	\$70,000	(\$40,000)
GRAND TOTAL		\$850,734	\$937,761	\$965,200	\$936,700	\$28,500

NET TOTAL	\$65,713	\$12,516	\$98,500	\$70,000	\$28,500
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ESTIMATED FUND BALANCE

	FY 2019 BUDGET
Beginning Unrestricted Fund Bal	\$167,600
Projected change	\$40,000
Capital Outlay--Replace Tee Mowers	\$70,000
Remaining Unrestricted Fund Balance	<u>\$57,600</u>

CLASS C ROADS FUND REVENUES

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
21-30-100 Class C Roads	\$0	\$0	\$0	\$335,000	\$335,000
21-30-400 Grant Income	\$0	\$0	\$0	\$90,000	\$90,000
21-30-600 Interest Income	\$0	\$0	\$0	\$0	\$0
21-30-801 Transfers in from General Fund	\$0	\$0	\$0	\$10,000	\$10,000
	\$0	\$0	\$0	\$435,000	\$435,000

CLASS C ROADS FUND EXPENDITURES

	FY 2014 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
21-62-440 Street Maintenance	\$0	\$0	\$0	\$360,000	\$360,000
21-62-470 Sidewalk Maintenance	\$0	\$0	\$0	\$100,000	\$100,000
	\$0	\$0	\$0	\$460,000	\$460,000

NET TOTALS	\$0	\$0	\$0	\$25,000	\$25,000
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ESTIMATED FUND BALANCE

Beginning Fund Bal		FY 2019 BUDGET
Change in Fund Balance		\$26,000
Remaining Fund Balance		<u>\$0</u>
		\$1,000

CAPITAL PROJECTS FUND REVENUES

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
40-30-100 Impact Fees - Park Development	\$34,501	\$27,072	\$11,280	\$6,768	(\$4,512)
40-30-130 Impact Fees - Public Safety	\$13,549	\$5,942	\$5,320	\$2,908	(\$2,413)
40-30-140 Impact Fees - Streets	\$12,855	\$7,499	\$15,623	\$8,124	(\$7,499)
40-30-145 Commercial Street Improvement Fee	\$12,186	\$10,706	\$21,500	\$10,750	(\$10,750)
40-30-500 Mass Transit Sales Tax Revenues	\$12	\$0	\$0	\$0	\$0
40-30-550 PARC Sales Tax Revenues	\$43,757	\$34,151	\$0	\$43,000	\$43,000
40-30-600 Interest Income	\$23,794	\$35,522	\$15,000	\$2,000	(\$13,000)
40-30-700 Grant Income	\$5,587	\$10,962	\$5,000	\$5,300	\$300
40-30-902 Proceeds From Sale of Capital Assets	\$0	\$641,108	\$2,200,000	\$2,200,000	\$0
40-99-105 Bond Financing Proceeds	\$1,644,000	\$0	\$0	\$0	\$0
40-30-801 Transfers in from General Fund	\$651,532	\$434,000	\$65,000	\$400,000	\$335,000
40-30-802 Transfers in from W&S Fund	\$76,532	\$0	\$0	\$0	\$0
	\$2,518,305	\$1,206,960	\$2,338,723	\$2,678,849	\$340,127

CAPITAL PROJECTS FUND EXPENDITURES

STREET PROJECTS		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
40-78-100	Mass Transit	\$12	\$0	\$0	\$0	\$0
40-78-781	Harvey Blvd Widening	\$0	\$0	\$600,000	\$600,000	\$0
		\$12	\$0	\$600,000	\$600,000	\$0

PARK PROJECTS		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
40-80-802	Deerfield Park - Land Purchase	\$0	\$0	\$2,200,000	\$0	(\$2,200,000)
40-80-803	Deerfield Park - Development	\$0	\$0	\$650,000	\$2,600,000	\$1,950,000
40-80-817	Bayhill Trailhead Park	\$19,736	\$208,693	\$200,000	\$0	(\$200,000)
40-80-822	Park & Rec Master Plan	\$0	\$9,249	\$27,000	\$0	(\$27,000)
		\$19,736	\$217,942	\$3,077,000	\$2,600,000	(\$477,000)

MISCELLANEOUS PROJECTS		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
40-95-103	Cottonwood Electric, Gas, Excavation	\$4,250	\$1,155	\$0	\$0	\$0
40-95-126	Heritage Park Amphitheater Improvements	\$0	\$0	\$50,000	\$0	(\$50,000)
40-95-127	Fencing for Public Works Building	\$0	\$8,080	\$0	\$0	\$0
40-95-128	Practice Range Fencing	\$0	\$37,825	\$0	\$0	\$0
40-95-135	Golf Maint. Equipment Facility & Site	\$0	\$189,064	\$10,000	\$0	(\$10,000)
		\$4,250	\$236,124	\$60,000	\$0	(\$60,000)

DEBT SERVICE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
40-98-105	Interest Expense	\$48,115	\$0	\$0	\$0	\$0
40-98-200	2006 Excise Revenue Bond - PWB	\$75,000	\$0	\$0	\$0	\$0
40-98-795	Trustee Fees	\$1,650	\$0	\$0	\$0	\$0
		\$124,765	\$0	\$0	\$0	\$0

OTHER USES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
40-96-100	Transfer to the Gen Fund	\$6,000	\$6,000	\$0	\$0	\$0
40-99-101	Other Financing Use-Payment to Escrow	\$1,826,563	\$0	\$0	\$0	\$0
40-99-102	Bond Issuance Costs	\$23,405	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0

GRAND TOTALS	\$ 148,763	\$ 454,066	\$ 3,737,000	\$ 3,200,000	\$ (537,000)
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NET TOTALS	\$2,369,542	\$752,895	\$1,398,277	\$521,151	\$877,127
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ESTIMATED FUND BALANCE		FY 2019 BUDGET
Beginning Fund Bal		\$700,000
Change in Restricted/Nonspendable Fund Bal		\$521,151
Net change of Unrestricted Fund Balance		\$0
Remaining Fund Balance		\$178,849

GOLF DEBT SERVICE FUND

DEBT SERVICE REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
30-31-101	2005 GO Bond - Property Tax	\$117,860	\$0	\$0	\$0	\$0
30-31-102	2012 GO Bond - Property Tax	\$188,085	\$311,855	\$309,770	\$309,770	\$0
30-31-103	Motor Vehicle Tax	\$33,500	\$34,623	\$32,000	\$33,000	\$1,000
30-31-104	Delinquent Tax	\$11,682	\$13,405	\$11,000	\$12,000	\$1,000
30-31-105	Penalty & Interest	\$295	\$408	\$300	\$300	\$0
30-36-100	Interest Income	\$153	\$43	\$0	\$0	\$0
GRAND TOTAL		\$351,574	\$360,249	\$353,070	\$355,070	\$2,000

DEBT SERVICE EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
30-98-101	2005 GO Bond Principal	\$165,000	\$0	\$0	\$0	\$0
30-98-102	2012 GO Bond Principal	\$55,000	\$230,000	\$230,000	\$240,000	\$10,000
30-98-201	2005 GO Bond Interest	\$6,600	\$0	\$0	\$0	\$0
30-98-202	2012 GO Bond Interest	\$133,820	\$132,720	\$128,120	\$123,520	(\$4,600)
30-98-795	Trustee Fees	\$850	\$350	\$350	\$350	\$0
GRAND TOTAL		\$361,270	\$363,070	\$358,470	\$363,870	\$5,400

NET TOTAL	\$9,696	\$2,821	\$5,400	\$8,800	\$3,400
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ESTIMATED FUND BALANCE

	FY 2019 BUDGET
Beginning Fund Bal	\$53,579
Change of Unrestricted Fund Balance	\$8,800
Remaining Fund Balance	<u>\$44,779</u>

WATER, SEWER, & STORM DRAIN REVENUES

WATER REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-37-110	Water Fees - Residents	\$604,530	\$587,952	\$645,206	\$625,581	(\$19,626)
51-37-111	Water Fees - American Fork	\$601	\$4,566	\$10,000	\$10,000	\$0
51-37-112	Water Fees - Contractor	\$5,127	\$862	\$3,600	\$1,000	(\$2,600)
51-37-113	PI Fees - Usage	\$513,780	\$516,564	\$510,000	\$517,000	\$7,000
51-37-114	PI Fees - Base Rate	\$517,234	\$505,353	\$517,000	\$505,000	(\$12,000)
51-37-115	CUP	\$146,452	\$148,557	\$143,000	\$149,000	\$6,000
51-37-116	Water Fees from City departments	\$37,750	\$37,750	\$37,750	\$37,750	\$0
51-37-160	Water Lateral Inspections	\$1,831	\$900	\$1,600	\$1,000	(\$600)
51-37-190	Water Meters	\$13,314	\$7,406	\$5,175	\$5,175	\$0
51-37-350	Water Impact Fees	\$26,454	\$17,304	\$13,700	\$13,700	\$0
		\$1,867,072	\$1,827,214	\$1,887,031	\$1,865,206	\$21,826

STORM DRAIN REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-35-110	Storm Drain - Residents	\$285,003	\$307,444	\$314,581	\$327,428	\$12,846
		\$285,003	\$307,444	\$314,581	\$327,428	\$12,846

SEWER REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-38-110	Sewer Fees - Residents	\$1,058,972	\$1,059,366	\$1,126,927	\$1,091,147	(\$35,780)
51-38-111	Sewer Fees from City departments	\$1,750	\$1,750	\$1,750	\$1,750	\$0
51-38-115	Sewer Fees - Nonresidents	\$36,247	\$36,030	\$41,637	\$41,637	\$0
51-38-160	Sewer Lateral Inspections	\$2,131	\$1,050	\$1,100	\$1,100	\$0
51-38-665	Sewer Impact Fees	\$25,078	\$12,074	\$9,400	\$9,400	\$0
		\$1,124,177	\$1,110,271	\$1,180,814	\$1,145,034	\$35,780

MISCELLANEOUS REVENUE		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-39-100	Contribution from Developer	\$269,610	\$125,569	\$0	\$0	\$0
51-39-200	Penalty Fees	\$45,218	\$44,815	\$45,000	\$45,000	\$0
51-39-400	Transfer In General Fund	\$0	\$0	\$76,233	\$76,233	\$0
51-39-410	Interest Income	\$19,594	\$31,020	\$19,000	\$19,000	\$0
51-39-600	Utility Setup Fees	\$10,850	\$12,800	\$12,000	\$12,000	\$0
51-39-900	Other Income	\$16,687	\$50	\$750	\$750	\$0
51-39-950	Contribution Income	\$0	\$0	\$5,000	\$5,000	\$0
		\$361,959	\$214,254	\$157,983	\$157,983	\$0

GRAND TOTALS		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
		\$3,638,212	\$3,459,183	\$3,540,410	\$3,495,651	(\$44,759)

WATER, SEWER, & STORM DRAIN EXPENDITURES

WATER EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-73-110	Salary & Wages (FT)	\$202,055	\$209,172	\$216,227	\$214,097	(\$2,130)
51-73-111	Overtime	\$71	\$847	\$3,944	\$3,849	(\$95)
51-73-120	Salary & Wages (PT)	\$2,058	\$3,759	\$7,934	\$11,876	\$3,942
51-73-150	Employee Benefits	\$114,918	\$129,566	\$145,370	\$145,952	\$582
51-73-160	GASB 68 Pension Expense	\$8,624	\$10,372	\$0	\$0	\$0
51-73-200	Water Supplies	\$3,437	\$1,135	\$6,000	\$5,000	(\$1,000)
51-73-210	Dues & Subscriptions	\$1,530	\$300	\$2,200	\$2,200	\$0
51-73-211	Education & Training	\$3,694	\$1,605	\$6,000	\$6,000	\$0
51-73-240	Computer Expenses	\$3,525	\$2,790	\$3,400	\$3,500	\$100
51-73-260	Office Equipment	\$2,706	\$0	\$1,000	\$1,000	\$0
51-73-265	Tools & Equipment	\$7,816	\$608	\$13,500	\$13,500	\$0
51-73-275	Motor Pool Charges	\$65,782	\$62,656	\$67,483	\$64,158	(\$3,325)
51-73-280	Utilities	\$314,369	\$331,300	\$320,000	\$335,000	\$15,000
51-73-282	Blue Stakes	\$961	\$583	\$1,200	\$1,200	\$0
51-73-290	Communications/Telephone	\$1,901	\$1,597	\$2,000	\$2,000	\$0
51-73-310	Engineering Services	\$0	\$2,629	\$35,000	\$35,000	\$0
51-73-330	Professional/Technical	\$20,405	\$8,047	\$13,850	\$13,850	\$0
51-73-360	Meter Installation & Maintenance	\$27,870	\$47,844	\$47,000	\$60,000	\$13,000
51-73-470	Water Purchases - AF	\$17,957	\$23,661	\$0	\$20,000	\$20,000
51-73-471	Water Purchases - PG	\$20,255	\$22,490	\$23,000	\$23,000	\$0
51-73-472	Water Testing	\$5,703	\$6,405	\$6,500	\$6,500	\$0
51-73-510	Insurance	\$13,942	\$14,518	\$15,770	\$15,770	\$0
51-73-751	Water Construction Projects/Repair	\$39,857	\$41,314	\$65,500	\$65,000	(\$500)
51-73-800	Supplementary Water	\$119,736	\$120,227	\$138,000	\$138,000	\$0
51-73-801	PI Expenses	\$10,305	\$67,947	\$75,200	\$70,000	(\$5,200)
51-73-900	Credit Card Fees	\$28,618	\$17,492	\$21,600	\$25,000	\$3,400
51-73-950	Trustee Fees	\$4,950	\$4,950	\$6,600	\$6,600	\$0
51-73-955	Bond Interest	\$188,650	\$176,212	\$199,488	\$185,269	(\$14,218)
51-73-960	Depreciation - Water	\$425,375	\$437,201	\$430,000	\$440,000	\$10,000
51-73-965	Deferred Amortization Costs	\$31,878	\$29,782	\$27,685	\$25,589	(\$2,097)
51-73-975	Bad Debt	\$5,069	\$4,577	\$10,000	\$6,000	(\$4,000)
51-73-980	Resident Claims	\$0	\$43,246	\$0	\$5,000	\$5,000
		\$1,676,767	\$1,824,830	\$1,911,451	\$1,949,910	\$38,459
STORM DRAIN EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-72-110	Salary & Wages (FT)	\$119,637	\$126,983	\$137,579	\$134,192	(\$3,387)
51-72-111	Overtime	\$48	\$543	\$2,740	\$2,643	(\$97)
51-72-120	Salary & Wages (PT)	\$1,184	\$1,689	\$4,555	\$8,551	\$3,996
51-72-150	Employee Benefits	\$70,590	\$78,950	\$102,440	\$102,686	\$246
51-72-160	GASB 68 Pension Expense	\$5,096	\$6,556	\$0	\$0	\$0
51-72-200	Storm Drain Supplies	\$620	\$426	\$3,000	\$3,000	\$0
51-72-210	Dues & Subscriptions	\$1,864	\$1,991	\$2,400	\$2,400	\$0
51-72-211	Education & Training	\$1,500	\$659	\$1,250	\$1,250	\$0
51-72-240	Computer Expenses	\$1,817	\$1,199	\$1,500	\$1,600	\$100
51-72-265	Tools & Equipment	\$1,331	\$842	\$3,000	\$2,000	(\$1,000)
51-72-290	Communications/Telephone	\$1,206	\$1,051	\$1,500	\$1,500	\$0
51-72-310	Engineering Services	\$0	\$5,180	\$15,000	\$10,000	(\$5,000)
51-72-330	Professional/Technical	\$3,458	\$1,170	\$1,550	\$1,550	\$0
51-72-470	Testing	\$0	\$0	\$200	\$200	\$0
51-72-510	Insurance	\$5,577	\$5,809	\$6,310	\$6,310	\$0
51-72-751	Storm Drain Maintenance	\$23,980	\$32,037	\$98,500	\$30,000	(\$68,500)
51-72-960	Depreciation - Storm Drain	\$63,163	\$65,115	\$68,000	\$70,000	\$2,000
51-72-975	Bad Debt	\$810	\$145	\$750	\$750	\$0
		\$291,688	\$330,345	\$450,274	\$378,632	(\$71,642)
SEWER EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-74-110	Salary & Wages (FT)	\$144,166	\$150,504	\$151,992	\$149,109	(\$2,883)
51-74-111	Overtime	\$48	\$565	\$2,839	\$2,746	(\$93)
51-74-120	Salary & Wages (PT)	\$1,734	\$2,537	\$5,015	\$8,992	\$3,977

51-74-150	Employee Benefits	\$82,701	\$90,702	\$102,441	\$102,686	\$245
51-74-160	GASB 68 Pension Expense	\$6,169	\$7,599	\$0	\$0	\$0
51-74-200	Sewer Supplies	\$0	\$1,835	\$1,000	\$2,000	\$1,000
51-74-211	Education & Training	\$0	\$386	\$1,050	\$1,050	\$0
51-74-240	Computer Expenses	\$2,417	\$1,548	\$2,000	\$2,100	\$100
51-74-265	Tools & Equipment	\$293	\$624	\$2,000	\$1,000	(\$1,000)
51-74-280	Utilities	\$132	\$133	\$200	\$200	\$0
51-74-281	Postage	\$485	\$485	\$1,500	\$750	(\$750)
51-74-290	Communications/Telephone	\$1,320	\$1,162	\$1,500	\$1,500	\$0
51-74-310	Engineering Services	\$0	\$2,836	\$5,000	\$5,000	\$0
51-74-330	Professional/Technical	\$1,736	\$1,755	\$2,500	\$2,500	\$0
51-74-470	TSSD Billing	\$518,187	\$496,396	\$600,000	\$555,000	(\$45,000)
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	\$8,418	\$8,745	\$9,500	\$9,500	\$0
51-74-751	Sewer Maintenance	\$293	\$917	\$3,000	\$2,000	(\$1,000)
51-74-752	Sewer Construction Projects	\$0	\$2,670	\$1,000	\$3,000	\$2,000
51-74-960	Depreciation - Sewer	\$136,548	\$138,471	\$140,000	\$140,000	\$0
51-74-975	Bad Debt	\$3,011	\$501	\$3,000	\$2,500	(\$500)
		\$895,318	\$910,372	\$1,038,536	\$994,633	\$43,903

NON-OPERATING EXPENDITURES		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
51-75-815	Transfer to General Fund	\$8,500	\$8,500	\$0	\$0	\$0
51-75-820	Transfer to Capital Projects	\$76,532	\$0	\$0	\$0	\$0
51-75-900	Transfer to Excise Tax Debt Service	\$0	\$78,113	\$0	\$0	\$0
51-75-910	Transfer to Golf Fund	\$31,000	\$31,000	\$0	\$0	\$0
		\$116,032	\$117,613	\$0	\$0	\$0
GRAND TOTALS		\$2,979,805	\$3,183,160	\$3,400,261	\$3,323,175	(\$77,086)
NET TOTALS		\$144,175	\$276,023	\$140,149	\$172,476	\$32,327

Water, Sewer, & Storm Drain Fund Cash Flow Analysis

TOTAL BUDGETED LOSS		\$172,476
Less Debt Service		
2007 Well Bond Principal		(\$105,000)
2009 PI2 Bond Principal		(\$63,000)
2014 PI Bond Principal		(\$268,000)
2015 Public Works Building Excise Tax Bonds		(\$121,000)
Less Capital Improvements		
Harvey Park Storm drain, Sewer, and Water improvements		(\$500,000)
Canyon Road Sewer		(\$300,000)
Cottonwood Well Renovation		(\$200,000)
Water Stock		(\$5,000)
Plus Non-Cash Items		
Depreciation - Storm Drain		\$70,000
Depreciation - Water		\$440,000
Depreciation - Sewer		\$140,000
Amortization - Bond Costs		\$25,589
Accrued Interest Adjustment		(\$4,000)
TOTAL CASH INFLOW		(\$717,935)

ESTIMATED NET POSITION	FY 2018 BUDGET
Beginning Unrestricted Net Position	\$2,350,000
Change of Unrestricted Position	\$717,935
Remaining Unrestricted Net Position	\$1,632,065

MOTOR POOL REVENUES

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
60-30-100 Charges to General Fund	\$80,682	\$77,227	\$82,266	\$78,809	(\$3,457)
60-30-200 Charges to Water & Sewer Fund	\$65,782	\$62,656	\$67,483	\$64,158	(\$3,325)
60-30-300 Charges to Golf Fund	\$16,020	\$16,020	\$15,920	\$15,570	(\$350)
60-70-205 Gain on Sale of Assets	\$41,410	\$37,372	\$8,000	\$8,000	\$0
	\$203,894	\$193,275	\$173,670	\$166,538	(\$7,132)

MOTOR POOL EXPENDITURES

VEHICLE EXPENDITURES	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
60-40-100 Gas & Oil - Admin/Gen/Rec	\$5,306	\$2,387	\$3,500	\$3,250	(\$250)
60-40-200 Vehicle Maintenance - Admin/Gen/Rec	\$2,036	\$91	\$1,000	\$600	(\$400)
60-40-300 Insurance - Admin/Gen/Rec	\$1,365	\$1,488	\$1,000	\$1,500	\$500
60-40-400 Gas & Oil - Bldg/Zoning	\$465	\$352	\$1,000	\$750	(\$250)
60-40-500 Vehicle Maintenance - Bldg/Zoning	\$168	\$116	\$400	\$300	(\$100)
60-40-600 Insurance - Bldg/Zoning	\$455	\$496	\$700	\$600	(\$100)
60-40-700 Gas & Oil - PW	\$13,672	\$14,086	\$30,000	\$25,000	(\$5,000)
60-40-800 Vehicle Maintenance - PW	\$13,250	\$14,874	\$13,500	\$15,000	\$1,500
60-40-900 Insurance - PW	\$6,823	\$7,438	\$7,750	\$7,750	\$0
60-40-930 Gas & Oil - Golf	\$863	\$619	\$1,400	\$1,000	(\$400)
60-40-940 Vehicle Maintenance - Golf	\$785	\$624	\$1,000	\$1,000	\$0
60-40-950 Insurance - Golf	\$455	\$496	\$500	\$550	\$50
60-40-905 Contingency	\$0	\$0	\$0	\$0	\$0
	\$45,643	\$43,066	\$61,750	\$57,300	(\$4,450)

EQUIPMENT EXPENDITURES	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET	CHANGE
60-60-100 Capital Outlay	\$7,057	\$0	\$0	\$0	\$0
60-60-400 Rent Expense	\$20,182	\$14,917	\$25,000	\$22,000	\$3,000
60-70-200 Depreciation	\$80,924	\$91,427	\$86,920	\$87,238	\$318
	\$108,163	\$106,344	\$111,920	\$109,238	(\$2,682)

GRAND TOTAL **\$153,805** **\$149,410** **\$173,670** **\$166,538** **(\$7,132)**

NET TOTALS **\$50,089** **\$43,864** **\$0** **\$0** **\$0**

ESTIMATED NET POSITION

	FY 2019 BUDGET
Beginning Unrestricted Net Position	\$350,000
Change of Unrestricted Position	\$0
Remaining Unrestricted Net Position	\$350,000

CAPITAL OUTLAY

2019 Recreation Vehicle
2019 Zoning Vehicle



CITY OF CEDAR HILLS

TO:	Mayor and City Council
FROM:	Chandler Goodwin, City Manager
DATE:	5/01/2018

City Council Agenda Item

SUBJECT:	Review/Action on Adopting a Settlement Agreement and Development Agreement with the Cedar Hills Farm Land Group, for a Development Located at Approximately 4600 W Cedar Hills Dr., Formerly Referred to as The Blu Line Development and Rosegate
APPLICANT PRESENTATION:	Loyal Hulme, Attorney, Kirton McConkie
STAFF PRESENTATION:	Chandler Goodwin, City Manager
BACKGROUND AND FINDINGS: As part of settling all litigation claims, the Cedar Hills City Council may adopt a settlement agreement and development agreement to resolve disputes arising from the Blu Line/Rosegate/Cedar Hills Farmland LLC development	
PREVIOUS LEGISLATIVE ACTION: Cedar Hills City Council approved a Preliminary Plan for the "Rosegate" development in November 17, 2015	
FISCAL IMPACT: To be discussed	
SUPPORTING DOCUMENTS: Proposed Settlement Agreement and Development Agreement	
RECOMMENDATION: Make necessary changes direct staff on making any changes	
MOTION: To authorize the Mayor to sign a Settlement Agreement and Development Agreement with Cedar Hills Farmland LLC, subject to the following changes {LIST ANY CHANGES OR CONDITIONS}.	