

**Appendix**

Transfer Schedules ..... 353  
Summary of Interfund Charges ..... 354  
Interfund Service Fee Distribution..... 355  
Direct Services Fee Summary FY 09-10 ..... 356  
Utility Billing Distribution FY 09-10..... 357  
Public Works Operations Administration Distribution ..... 358  
Allocating Engineering Costs ..... 359  
Summary of Approve Positions..... 360  
Budget Process Overview..... 366  
Budget Process & Calendar..... 368  
Budget Ordinance ..... 369  
Community Profile..... 373  
Glossary ..... 374

# **Transfer Schedules**

## **Interfund Service Fees**

### **Direct Service Fees**

Engineering Allocation: Operations  
Engineering Allocation: Capital Projects  
Utility Billing Allocation  
Public Works Administration Allocation

The General Fund provides a variety of services that support the activities and projects of other funds. In order to recognize the cost of those services in the appropriate fund, and to reimburse the General Fund, these schedules have been developed. The schedules demonstrate and track the methodology for cost allocation, and provide a basis for future continuity in the application of cost transfers.

## Summary of Interfund Charges FY 09-10

Fund	Interfund service fees	Direct services fee	Total
Road Capital	166,076	448,883	614,959
Parks Capital	0	13,753	13,753
Storm Capital	0	180,531	180,531
Water	855,991	930,920	1,786,911
Sewer	551,676	609,916	1,161,592
Solid Waste	249,539	122,530	372,069
Fleet	0	21,464	21,464
<b>Total:</b>	<b>1,823,282</b>	<b>2,327,997</b>	<b>4,151,279</b>

## Interfund Service Fee Distribution FY 09-10

Fund	FY 08-09 Fee	Adj %	FY 09-10 Fee
C Road	191,244	86.84%	166,076
Water	985,710	86.84%	855,991
Sewer	635,279	86.84%	551,676
Solid Waste	287,355	86.84%	249,539
<b>Total Interfund Service Fee:</b>	<b>2,099,588</b>		<b>1,823,282</b>

General Fund Allocatable Services	07-08 Base	08-09 Budget	Adjustments	% change
City Council	249,356	582,204	Less committees	
City Manager	852,038	363,386		
Human Resources	366,002	361,294		
Finance	1,060,927	904,670	Acct;budget; purch;Bus lic;25% Treas	
Information Technologies	1,409,946	1,392,890		
City Recorder	310,324	232,853		
City Attorney	1,187,013	932,623		
Non-departmental Facilities	1,010,277 994,219	833,195 857,611	Less Snnior Center	
Total allocatable:	7,440,102	6,460,726		-13.16%
Recoverable from other funds:		1,823,282		28.22%
General fund allocation:		4,637,444		71.78%

## Direct Services Fee Summary FY 09-10

Charged fund	Total charges	From Eng support	From Util Billing	From PW Admin
Road Capital	448,883	448,883	0	0
Parks Capital	13,753	13,753	0	0
Storm Capital	180,531	180,531	0	0
Water	930,920	231,656	606,397	92,867
Sewer	609,916	213,851	303,198	92,867
Solid Waste	122,530	0	101,066	21,464
Fleet	21,464	0	0	21,464
Total:	2,327,997	1,088,674	1,010,661	228,662

## Utility Billing Distribution FY 09-10

Utility billing Budget Total	Water Fund 60%	Sewer Fund 30%	Solid Waste Fund 10%
Utility billing pgm 768,010			
Treasury 25% 242,651			
1,010,661	606,397	303,198	101,066

## PW Operations Admin Distribution FY 09-10

PW Admin Budget Total	GF Parks/Streets	Water Fund	Sewer Fund	Solid Waste Fund	Fleet Fund
<b>General Admin</b> 214,643	40% 85,857	20% 42,929	20% 42,929	10% 21,464	10% 21,464
<b>Utility mgmt</b> 99,875	0% 0	50% 49,938	50% 49,938	0% 0	0% 0
<b>314,518</b>	<b>85,857</b>	<b>92,867</b>	<b>92,867</b>	<b>21,464</b>	<b>21,464</b>

ALLOCATING ENGINEERING COSTS

Employee	Cost to be allocated	General %	General \$	Dev Rev %	Dev Rev \$	Encl. Permit %	Encl. Permit \$	Sub-total Gen Fund \$	Roads Capital %	Roads Capital \$	Parks Capital %	Parks Capital \$	Storm Capital %	Storm Capital \$	Water Fund %	Water Fund \$	Sewer Fund %	Sewer Fund \$	Total %	Total \$
<b>Capital Projects Group</b>																				
1 Maureen Casper	53,160	0%	0	0%	0	0%	0	0	35%	18,606	5%	2,658	20%	10,632	20%	10,632	20%	10,632	100%	53,160
2 Greg Davenport	113,502	0%	0	0%	0	0%	0	0	60%	68,101	0%	0	10%	11,350	15%	17,025	15%	17,025	100%	113,502
3 Tim Heyrend	99,194	5%	4,960	20%	19,839	0%	0	24,799	15%	14,879	0%	0	20%	19,839	20%	19,839	20%	19,839	100%	99,194
4 Wade Matthews	81,650	0%	0	0%	0	0%	0	0	40%	32,660	5%	4,083	15%	12,248	20%	16,330	20%	16,330	100%	81,650
5 David Murphy	146,948	0%	0	0%	0	0%	0	0	70%	102,864	0%	0	30%	44,084	0%	0	0%	0	100%	146,948
6 Roger Payne	147,888	0%	0	0%	0	0%	0	0	0%	0	0%	0	0%	0	55%	81,338	45%	66,550	100%	147,888
7 Jim Riding	122,758	100%	122,758	0%	0	0%	0	122,758	0%	0	0%	0	0%	0	0%	0	0%	0	100%	122,758
<b>Development Review</b>																				
1 Bill Baranowski	128,995	50%	64,498	30%	38,699	10%	12,900	116,096	10%	12,900	0%	0	0%	0	0%	0	0%	0	100%	128,995
2 Neil Dennison	118,537	5%	5,927	60%	71,122	5%	5,927	82,976	15%	17,781	0%	0	5%	5,927	5%	5,927	5%	5,927	100%	118,537
3 Chien Hwang	99,727	10%	9,973	90%	89,754	0%	0	99,727	0%	0	0%	0	0%	0	0%	0	0%	0	100%	99,727
4 Todd Johnson	75,488	10%	7,549	90%	67,939	0%	0	75,488	0%	0	0%	0	0%	0	0%	0	0%	0	100%	75,488
5 Brian Montgomery	90,930	5%	4,547	25%	22,733	0%	0	27,279	35%	31,826	0%	0	15%	13,640	10%	9,093	10%	9,093	100%	90,930
6 Nate Nelson	147,884	15%	22,183	80%	118,307	5%	7,394	147,884	0%	0	0%	0	0%	0	0%	0	0%	0	100%	147,884
7 Debby Nohely	45,230	10%	4,523	90%	40,707	0%	0	45,230	0%	0	0%	0	0%	0	0%	0	0%	0	100%	45,230
8 Craig Peterson	83,600	0%	0	0%	0	100%	83,600	83,600	0%	0	0%	0	0%	0	0%	0	0%	0	100%	83,600
9 Randy Timm	87,937	0%	0	60%	52,762	0%	0	52,762	25%	21,984	0%	0	5%	4,397	5%	4,397	5%	4,397	100%	87,937
<b>Geographical Information System</b>																				
1 Clint Hutchings	109,595	80%	87,676	0%	0	0%	0	87,676	5%	5,480	0%	0	5%	5,480	5%	5,480	5%	5,480	100%	109,595
2 Thomas Nelson	83,357	80%	66,686	0%	0	0%	0	66,686	5%	4,168	0%	0	5%	4,168	5%	4,168	5%	4,168	100%	83,357
3 Marlene Vigil	93,659	10%	9,366	0%	0	0%	0	9,366	40%	37,464	5%	4,683	15%	14,049	15%	14,049	15%	14,049	100%	93,659
4 Roger Watkins	82,800	80%	66,240	0%	0	0%	0	66,240	5%	4,140	0%	0	5%	4,140	5%	4,140	5%	4,140	100%	82,800
<b>SUB-TOTAL: 2,012,839</b>																				
<b>% OF SUB-TOTAL:</b>																				
476,883 24%																				
521,862 26%																				
109,821 5%																				
1,108,566 55%																				
372,851 19%																				
11,423 1%																				
149,953 7%																				
192,418 10%																				
177,629 9%																				
2,012,839 100%																				
<b>Administration/Support (Allocated using Sub-Total percentages)</b>																				
1 Wendell Rigby	187,560																			
2 Glorimar Buchei	64,156																			
3 Stephen Glain	76,430																			
4 Sandy Kuperus	82,313																			
<b>410,461</b>																				
<b>TOTAL ALLOCATIONS: 2,423,300</b>																				
574,130																				
628,281																				
132,215																				
1,334,626																				
448,883																				
13,753																				
180,531																				
231,656																				
213,851																				
36,222																				
410,461																				
2,423,300																				

## SUMMARY OF APPROVED POSITIONS

Department/Office	Approved Positions	FY 07-08		FY 08-09		FY 09-10		Pay Range
		F/T	P/T	F/T	P/T	F/T	PT	
<b>City Manager</b>	City Manager	1	0	1	0	1	0	contract
	Asst. City Mgr/C.F.O.	1	0	1	0	0	0	90
	Mgr of Dev Assistance	1	0	1	0	0	0	75
	Events Coordinator	1	0	1	0	1	0	61
	Public Information Officer	0	1	0	1	0	1	61
	Development Coordinator	2	0	2	0	0	0	53
	Sr Executive Assistants	2	0	2	0	2	0	55
	Administrative Assistant II	1	0	0	2	0	0	41
	<b>TOTAL</b>	<b>9</b>	<b>1</b>	<b>8</b>	<b>3</b>	<b>4</b>	<b>1</b>	
<b>City Recorder</b>	City Recorder	1	0	1	0	1	0	75
	Deputy City Recorder	2	0	2	0	2	0	53
	<b>TOTAL</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	
<b>City Attorney</b>	City Attorney	1	0	1	0	1	0	88
	Civil Litigator	1	0	1	0	1	0	81
	Deputy City Attorney	2	0	2	0	2	0	80
	Prosecutor	1	0	1	0	1	0	79
	Assistant City Prosecutor	1	0	1	0	1	0	65
	Risk Manager	1	0	1	0	1	0	66
	Real Estate Services Manager	0	0	0	0	1	0	66
	Legal Executive Assistant	1	0	1	0	1	0	55
	Sr. Legal Secretary	1	0	1	0	1	0	55
	Legal Technician	1	0	2	0	2	0	53
	Administrative Assistant II	1	0	1	0	1	0	41
	<b>TOTAL</b>	<b>11</b>	<b>0</b>	<b>12</b>	<b>0</b>	<b>13</b>	<b>0</b>	
<b>City Court</b>	Judge	1	0	1	0	1	0	JDG1
	Court Clerk Supervisor	1	0	1	0	1	0	54
	Court Clerk III	4	0	4	0	4	0	47
	Court Clerk II	2	0	2	0	2	0	43
	Court Clerk I	3	0	3	0	3	0	39
	<b>TOTAL</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	
<b>Administrative Services Department</b>								
<b>Finance Division</b>	Director of Finance/Admin Svcs.	1	0	1	0	0	0	87
	Director of Administrative Svcs.	0	0	0	0	1	0	87
	Deputy Finance Director	1	0	1	0	1	0	78
	City Treasurer	1	0	1	0	1	0	74
	Budget Officer	1	0	1	0	1	0	74
	Accountant	2	0	1	0	1	0	74
	Purchasing Agent	1	0	1	0	1	0	74
	Internal Auditor	1	0	0	0	0	0	74
	Finance Technology Manager	0	0	1	0	1	0	70
	Management Analyst	1	0	1	0	0	0	61
	Customer Service Supervisor	1	0	0	0	0	0	56

## SUMMARY OF APPROVED POSITIONS

Department/Office	Approved Positions	FY 07-08		FY 08-09		FY 09-10		Pay Range
		F/T	P/T	F/T	P/T	F/T	PT	
	Business License Coordinator	1	0	1	0	1	0	53
	Business License Collector	0	1	0	0	0	0	43
	Payroll Technician	1	0	0	0	0	0	53
	Accounting Technician	1	0	2	0	2	0	53
	Utilities Rep II	1	0	1	0	1	0	51
	Utilities Rep I	2	0	2	0	2	0	47
	Customer Service Rep II	2	0	4	0	4	0	47
	Lead Utility Service Tech	1	0	1	0	1	0	46
	Customer Service Rep I	2	1	0	1	0	0	43
	Administrative Assistant II	1	0	1	0	1	0	41
	Utility Service Technician	2	0	2	0	2	0	40
	Administrative Assistant I	0	1	0	1	0	1	37
	Seasonal Utility Laborer	0	1	0	1	0	1	NA
	<b>TOTAL</b>	<b>24</b>	<b>4</b>	<b>22</b>	<b>3</b>	<b>21</b>	<b>2</b>	
<b>Information Technology Division</b>	Dir of Information Technologies	1	0	1	0	0	0	87
	Chief Information Officer	0	0	0	0	1	0	87
	Sr. I.T. Systems Administrator	1	0	2	0	2	0	70
	I.T. Systems Administrator	1	0	0	0	0	0	66
	Application/Web Developer	1	0	1	0	1	0	70
	Senior PC Specialist	2	0	2	0	2	0	59
	Help Desk Technician	1	0	1	0	1	0	51
	<b>TOTAL</b>	<b>7</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>7</b>	<b>0</b>	
<b>Human Resources Division</b>	Director of Human Resources	1	0	1	0	0	0	77
	Human Resource Manager	0	0	0	0	1	0	77
	Human Resource Generalist	1	0	1	0	1	0	67
	Safety & Benefit Specialist	1	0	1	0	1	0	58
	Administrative Assistant I	0	1	0	1	0	1	37
	<b>TOTAL</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	
<b>Police</b>	Police Chief	1	0	1	0	1	0	87
	Sr. Management Analyst	1	0	1	0	1	0	66
	Executive Assistant	1	0	1	0	1	0	53
	Administrative Assistant II	2	0	2	0	2	0	41
	Administrative Assistant I	1	0	1	0	1	0	37
	Police Captain	2	0	2	0	2	0	79
	Police Lieutenant	5	0	5	0	5	0	74
	Police Sergeant III (Master)	4	0	4	0	4	0	68
	Police Sergeant (Basic)	11	0	11	0	11	0	65
	Police Officer III	15	0	15	0	15	0	59
	Police Officer II	36	0	36	0	36	0	55
	Police Officer I	26	0	30	0	30	0	53
	Police Records Supervisor	1	0	1	0	1	0	54
	Police Records Technician III	1	1	1	1	1	1	47
	Police Records Technician II	2	0	2	0	2	0	43
	Police Records Technician I	5	3	5	3	5	3	39
	Community Services Coord.	1	0	1	0	0	0	53
	Community Service Officer	8	0	8	0	8	0	45

## SUMMARY OF APPROVED POSITIONS

Department/Office	Approved Positions	FY 07-08		FY 08-09		FY 09-10		Pay Range
		F/T	P/T	F/T	P/T	F/T	PT	
	Building Security Officer	3	0	3	0	3	0	51
	Crime Prevention Specialist	2	0	2	0	2	0	51
	Victim Assistance Coord.	1	0	1	0	1	0	51
	Evidence Custodian	1	1	1	1	1	1	51
	Crime Scene Technican II	2	0	2	0	2	0	51
	Crime Scene Tech I	0	0	0	0	0	0	47
	Crime Analyst	1	0	1	0	1	0	52
	Crossing Guard Supervisor	1	0	1	0	1	0	51
	Crossing Guard	0	86	0	79	0	79	NA
	Animal Services Manager	1	0	1	0	1	0	61
	Animal Control Rec Tech II	1	0	1	0	1	0	43
	Animal Control Officer II	3	0	3	0	3	0	45
	Animal Control Officer I	1	0	1	0	1	0	41
	<b>TOTAL</b>	<b>140</b>	<b>91</b>	<b>144</b>	<b>84</b>	<b>143</b>	<b>84</b>	
<b>Fire</b>	Fire Chief	1	0	1	0	1	0	87
	Assistant Fire Chief	0	0	1	0	1	0	81
	Battalion Chief	5	0	5	0	5	0	74
	Fire Captain	15	0	15	0	15	0	65
	Paramedic	34	0	34	0	37	0	61
	Fire Engineer	12	0	12	0	12	0	57
	Firefighter	15	0	15	0	12	0	53
	Executive Assistant	1	0	1	0	1	0	53
	Administrative Assistant II	1	0	1	0	1	0	41
	Administrative Assistant I	1	0	1	0	1	0	37
	<b>TOTAL</b>	<b>85</b>	<b>0</b>	<b>86</b>	<b>0</b>	<b>86</b>	<b>0</b>	
<b>Development</b>	Director of Commity Dev.	1	0	1	0	0	0	87
	Development Director	0	0	0	0	1	0	87
	City Planner	1	0	1	0	1	0	75
	Mgr Development Assistance	0	0	0	0	0	0	75
	Econ./Dev. Assistance Mgr	0	0	0	0	1	0	75
	CDBG/Grants Acquisition Coord.	1	0	1	0	1	0	72
	Senior Planner	2	0	2	0	2	0	67
	Associate Planner	3	0	3	0	2	0	61
	Management Analyst	1	0	1	0	0	0	61
	Economic Development Analyst	0	0	0	0	1	0	61
	Development Coordinator	0	0	0	0	2	0	53
	Executive Assistant	1	0	1	0	1	0	53
	Administrative Assistant II	0	0	0	0	0	2	41
	Intern	0	1	0	1	0	0	37
	<b>TOTAL</b>	<b>10</b>	<b>1</b>	<b>10</b>	<b>1</b>	<b>12</b>	<b>2</b>	

## SUMMARY OF APPROVED POSITIONS

Department/Office	Approved Positions	FY 07-08		FY 08-09		FY 09-10		Pay Range
		F/T	P/T	F/T	P/T	F/T	PT	
<b>Building &amp; Safety</b>	Building Official	1	0	1	0	1	0	72
	Comb. Inspection Supervisor	1	0	1	0	1	0	67
	Senior Plans Examiner	1	0	1	0	1	0	67
	Plans Examiner	1	0	1	0	1	0	62
	Combination Inspector III	3	1	3	0	3	0	61
	Combination Inspector II	1	0	1	0	1	0	57
	Permit Technician	1	0	1	0	1	0	44
	Administrative Assistant II	0	2	0	2	0	2	41
	<b>TOTAL</b>	<b>9</b>	<b>3</b>	<b>9</b>	<b>2</b>	<b>9</b>	<b>2</b>	
<b>Public Works Department Administration</b>	Public Works Director	1	0	1	0	1	0	87
	Utilities Manager	1	0	1	0	0	0	72
	Public Services Manager	1	0	1	0	0	0	72
	Management Analyst	1	0	1	0	0	0	61
	Business Manager	0	0	0	0	1	0	61
	Purchasing Technician	1	0	1	0	1	0	47
	Executive Assistant	0	0	0	0	1	0	53
	Administrative Assistant III	1	0	1	0	0	0	47
	Administrative Assistant II	1	0	0	0	0	0	41
	<b>TOTAL</b>	<b>7</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>4</b>	<b>0</b>	
<b>G.I.S. Technical Support</b>	GIS Administrator	0	0	0	0	1	0	66
	GIS Specialist II	0	0	0	0	1	0	56
	Engineering Assistant	0	0	0	0	2	0	53
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	
<b>Development Review</b>	Director of Engineering	1	0	1	0	0	0	87
	Engineer Mgr/ Development	1	0	1	0	0	0	77
	City Engineer	0	0	0	0	1	0	77
	Traffic Engineer	1	0	1	0	1	0	71
	Engineering Inspection Supvr	1	0	1	0	1	0	67
	GIS Administrator	1	0	1	0	0	0	66
	Civil Engineer III	0	0	3	0	1	0	65
	Civil Engineer II	4	0	0	0	0	0	65
	Civil Engineer I (EIT)	0	0	1	0	1	0	57
	Engineer Inspector I	3	0	3	0	2	0	53
	Engineer Inspector II	1	0	0	0	0	0	57
	Engineer Inspector III	0	0	1	0	1	0	61
	C.I.P. Inspector	0	1	0	1	0	0	contract
	Engineering Assistant	1	0	1	0	0	0	53
	GIS Specialist II	1	0	1	0	1	0	56
	Executive Assistant	1	0	1	0	0	0	53
Administrative Assistant II	1	0	1	0	1	0	41	
Intern	0	2	0	2	0	0	37	
	<b>TOTAL</b>	<b>17</b>	<b>3</b>	<b>17</b>	<b>3</b>	<b>10</b>	<b>0</b>	

## SUMMARY OF APPROVED POSITIONS

Department/Office	Approved Positions	FY 07-08		FY 08-09		FY 09-10		Pay Range
		F/T	P/T	F/T	P/T	F/T	PT	
<b>Capital Projects</b>	Engineer Mgr/ Capital Proj.	1	0	1	0	1	0	77
	Engineer Mgr/ Utilities	1	0	1	0	1	0	77
	Civil Engineer III	0	0	1	0	2	0	65
	Civil Engineer II	1	0	0	0	0	0	65
	Real Property Agent	1	0	1	0	0	0	66
	Contract Administrator	0	1	0	1	0	1	58
	Engineering Inspector I	0	0	0	0	1	0	53
	Engineering Assistant	1	0	1	0	0	0	53
	Intern	0	1	0	1	0	0	37
	<b>TOTAL</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>1</b>	
<b>Facilities</b>	CIP/Facilities Project Manager	0	0	0	0	1	0	72
	Facilities Maint. Supervisor	1	0	1	0	1	0	59
	Senior Facilities Maintenance Technician	1	0	1	0	1	0	53
	Facilities Maint. Technician I	1	0	1	0	1	0	41
	Facilities Maint. Technician III	1	0	1	0	1	0	49
	Facilities Custodian	2	0	2	0	3	0	33
	<b>TOTAL</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>8</b>	<b>0</b>	
<b>Public Works Operations &amp; Admin.</b>	Deputy Director of Operations	0	0	0	0	1	0	81
	Administrative Assistant III	0	0	0	0	1	0	47
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	
<b>Public Works Utilities Division</b>	Utilities Manager	0	0	0	0	1	0	72
	Wastewater Sys Superint	1	0	1	0	1	0	68
	Water Sys Superintendent	1	0	1	0	1	0	68
	Water Operations Crew Supv	1	0	1	0	1	0	63
	Water Const. Crew Supvr	1	0	1	0	1	0	61
	Scada Technician	1	0	1	0	1	0	59
	Water System Operator IV	5	0	7	0	6	0	57
	Water System Operator III	2	0	1	0	2	0	53
	Water System Operator II	0	0	1	0	1	0	47
	Water System Operator I	1	0	1	0	2	0	45
	Bluestake Technician	1	0	1	0	0	0	45
	Water Const. Tech III	1	0	2	0	1	0	52
	Water Const. Tech II	1	0	0	0	1	0	46
	Wastewater Operations Crew Supervisor	1	0	1	0	1	0	63
	Wastewater Const. Crew Supervisor	1	0	1	0	1	0	61
	Wastewater System Opr IV	2	0	2	0	2	0	57
	Wastewater System Opr III	3	0	2	0	2	0	53
	Wastewater Const. Tech III	2	0	2	0	2	0	52
	Wastewater System Operator II	0	0	1	0	1	0	47
	Wastewater System Opr I	3	0	1	0	1	0	45
Seasonal Laborer	0	1	0	1	0	1	NA	
	<b>TOTAL</b>	<b>28</b>	<b>1</b>	<b>28</b>	<b>1</b>	<b>29</b>	<b>1</b>	

## SUMMARY OF APPROVED POSITIONS

Department/Office	Approved Positions	FY 07-08		FY 08-09		FY 09-10		Pay Range
		F/T	P/T	F/T	P/T	F/T	PT	
<b>Public Works Storm Drain</b>	Wastewater System Operator I	1	0	1	0	1	0	45
	Wastewater System Operator IV	1	0	1	0	1	0	57
	<b>TOTAL</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	
<b>Public Works Public Services Div.</b>	Urban Forester	1	0	1	0	1	0	61
	Parks Superintendent	0	0	1	0	1	0	68
	Parks Supervisor	1	0	0	0	0	0	63
	Park Maintenance Crew Supervisor	4	0	4	0	4	0	53
	Parks Irrigation Specialist	2	0	2	0	2	0	45
	Park Maintenance Worker II	5	0	5	0	1	0	41
	Parks Maintenance Worker I	4	0	4	0	8	0	37
	Lead Seasonal Laborer	0	3	0	3	0	3	NA
	Seasonal Laborer	0	25	0	25	0	25	NA
	Cemetery Sexton	1	0	1	0	1	0	53
	Street Superintendent	1	0	1	0	1	0	68
	Street Maintenance Crew Supervisor	3	0	3	0	3	0	58
	Heavy Equipment Operator	2	0	2	0	2	0	53
	Equipment Operator	0	0	1	0	1	0	49
	Sweeper Operator	2	0	2	0	2	0	49
	Street Maintenance Worker III	7	0	7	0	7	0	49
	Street Maintenance Worker II	2	0	1	0	1	0	45
	Street Maintenance Worker I	6	0	6	0	5	0	41
	Traffic Sign Technician	1	0	1	0	1	0	49
	Street Maintenance Worker I	0	2	0	2	0	2	41
	Sr. Citizen Van Driver 1	0	1	0	1	0	0	20
<b>TOTAL</b>	<b>42</b>	<b>31</b>	<b>42</b>	<b>31</b>	<b>41</b>	<b>30</b>		
<b>Public Works Solid Waste</b>	Street Maintenance Worker I	1	0	1	1	1	1	41
	<b>TOTAL</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<b>Public Works Fleet Maintenance</b>	Fleet Maintenance Supervisor	1	0	1	0	1	0	63
	Inventory Control Coordinator	1	0	1	0	1	0	59
	Fleet Mechanic III	4	0	4	0	3	0	55
	Fleet Mechanic II	0	0	1	0	2	0	51
	Fleet Service Technician	1	0	1	0	1	0	41
	Administrative Assistant II	0	0	1	0	1	0	41
	Facilities Custodian	1	0	1	0	0	0	33
<b>TOTAL</b>	<b>8</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>9</b>	<b>0</b>		
<b>TOTAL AUTHORIZED POSITIONS:</b>		<b>428</b>	<b>138</b>	<b>432</b>	<b>132</b>	<b>427</b>	<b>125</b>	

## BUDGET PROCESS OVERVIEW

### Legal Requirements

Budgetary procedures for the City have been established by Utah State Statute. In accordance with state law, all appropriations lapse at the end of the budget year. However, unexpended capital projects may be reappropriated. Following are the legal procedures followed by the City:

- (1) On or before the first regularly scheduled meeting of the City Council in May, the City Manager submits a proposed operating budget for all Governmental Funds and an operating and capital budget for all Proprietary Funds for the subsequent fiscal year.
- (2) A public hearing is held to receive input on all aspects of the tentative budget. The hearing is preceded by a notice in the local newspaper. The notice must be given at least seven days before the hearing and includes the time, date and place of the hearing. All budget documents are required to be available for public inspection ten days prior to the public hearing.
- (3) On or before June 30, a final balanced budget must be adopted for the subsequent fiscal year beginning July 1. If a tax increase is proposed, a hearing must be held on or before August 10. At this time the final balanced budget is adopted.
- (4) The City Manager, acting as the Budget Officer, has the authority to transfer budget appropriations between individual line items within any department of any budgetary fund.
- (5) The City Council, by resolution, has the authority to transfer budget appropriations between budgetary funds or between the individual departments of any budgetary fund.
- (6) A public hearing must be held to increase the total appropriations of any Governmental Fund. However, after the original public hearing, operating and capital budgets of Proprietary Funds may be increased by resolution without an additional hearing.
- (7) The appropriate director or department head is the authorized officer charged with the responsibility of staying within the department budget and authorizing no expenditures in excess of said budget as required by the Utah Fiscal Procedures Act.

- (8) Monthly financial reports are prepared by the Director of Finance for the City Manager. The reports are also presented to the City Council. These reports contain a budgetary statement showing a comparison of budget to actual for all budgetary funds of the City.
- (9) Utah State law prohibits the appropriation of unrestricted General Fund balance until it exceeds 5% of the sum of General Fund revenues. Until unreserved fund balance is greater than the above amount, it cannot be appropriated, but is used to provide working capital until tax revenue is received, meet emergency expenditures, and cover unanticipated deficits. When unreserved fund balance is greater than 18% of the sum of expected General Fund revenues, the excess must be appropriated within the following two years.

### Basis of Budgeting

The basis of budgeting applied to each fund budget is, in general, the same as the basis of accounting applied to the related fund's financial statements. Governmental Fund types (General Fund, Capital Projects Funds, and Special Revenue Funds) use the modified accrual basis of accounting and Proprietary Fund types (Enterprise Funds and Internal Service Funds) use the accrual basis of accounting. For the Proprietary Fund types, the basis of budgeting differs from the basis of accounting in that capital expenditures are treated the same as in the Governmental Fund types.

## **BUDGET PROCESS AND CALENDAR FISCAL YEAR 2009-2010**

January 15 - 16	City Council and Staff Strategic Planning Session.
February 27	Department heads report FY 2008-2009 year-end estimates to the Budget Officer.
March 9	Department heads present FY 2009-2010 revenue budget proposals to the Budget Officer.
March 23	Department heads present FY 2009-2010 expenditure budget proposals, including narratives and work plans, to the Budget Officer.
April 22	City Manager delivers the City Manager's FY 2009-2010 Proposed Budget to the City Council.
May 12	City Council reviews the City Manager's Proposed Budget and adopts the Tentative Budget.
May 19	City Council reviews the Tentative Budget: Budget Workshop
May 26	City Council reviews the Tentative Budget (if needed).
June 9	City Council holds a public hearing on the Tentative Budget.
June 9	City Council has final discussions on budget issues, adopts the Final Budget, and sets the property tax rate.
September 22	City Manager presents the Budget Document to the City Council.

# Budget Preparation Policy

- (a) On or before February 1<sup>st</sup> of each year the city manager shall meet with the City Council and review the city's strategic plan, budget goals and policies.
- (b) The following policies shall be in effect in preparing the city manager's proposed budget and in administering the finally adopted budget thereafter:
  - 1. The burden of financing city government should, with reasonable deviations, be financed in accordance with the basic principle of "benefits received."
  - 2. As a general principle, the broad group of basic services rendered to the general public, such as police and fire protection, streets and parks, should be financed from revenues imposed on the broad general public, as through property taxes and sales taxes, franchise taxes or other broad-based taxes. The cost of increased demand on these services due to new development should be financed through the collection of development impact fees.
  - 3. Special services rendered to special groups of citizens (whether individual or business groups) should be financed by special fees or assessments. Examples are: a) special improvements to private property, paid for by abutting property owners; b) regulatory license fees and permits imposed on individual businesses; c) planning and permit fees imposed for planning and zoning services rendered for the benefit of real estate developers and individual home builders.
  - 4. The city should seek to maintain stable tax rates for taxes imposed on the broad general public. As a general rule, growth or decline in population and new businesses should produce revenue increases or decreases approximately equal to the changing cost of existing services. As a guiding principle, therefore, the rate of property taxes or sales taxes or franchise taxes should not be increased or decreased unless inflation or deflation has clearly changed operation costs faster than the natural changes in the tax base or changed levels of services are commenced.
  - 5. The city will estimate its annual revenues in all budgeted funds by an objective, analytical process; conservative estimates will be utilized.
  - 6. The city will maintain a forward moving projection of revenues for a three-year period in its principal operating funds. Each existing and potential revenue source will be reexamined annually and may be adjusted based on current experience concurrent with midyear budget adjustments.
  - 7. The city will utilize one-time or special-purpose revenues (such as program grants) for capital expenditures or for specific expenditures required by the terms of the grant, and not to subsidize recurring personnel and operation and maintenance cost, except where application of these added capital projects would result in increased operating costs.
  - 8. Special fees, assessments, or user-type charges imposed to assist in financing activities in the city's general fund, which benefit special segments of the broad general public, shall be established at a level closely related to the cost of providing the relevant services.

9. Each year the city shall recalculate the full costs of activities supported by special fees or charges to identify the impact of inflation/deflation and other cost modifiers; such fees or charges will be adjusted to compensate for related cost changes.
10. The city shall actively seek all available grant and supplementary funding for operating or capital purposes in any fund.
11. A minimum 5% fund balance for restricted use, as required by law, with a desired target minimum of 10%, and a maximum of 18%, shall be permitted to accumulate in the city's general fund for the following purposes: To provide sufficient working capital; serve as a cushion or reserve if ever needed to absorb emergencies, such as a fire, flood, or earthquake; or to cover any unanticipated deficit, resulting from a shortfall in actual revenues in a given budget year. Emergency spending shall comply with ordinance and policies adopted by the City Council.
12. Each department expenditure budget shall be prepared on the basis of true economic need and without regard for providing contingency within each department. Estimating budget expenditures shall be conservative and tight.
13. In case budget estimates prove high or low, future adjustments will be made without prejudice.
14. Each tentative budget may contain a general contingency in the City Council account. In administering the general contingency, the city manager may distribute up to 50% of the total amount budgeted for general contingency using his best professional judgment, without the consent of the City Council. He shall make at least a quarterly report to the City Council of contingency distributions. Any single distribution of the general contingency in excess of \$10,000.00 shall have the consent of the council prior to the distribution. The second 50% of the general contingency, or any portion thereof, shall be distributed only with the consent of the City Council.
15. Unless otherwise directed by the City Council in the pre-February 1st planning meeting, the city manager's proposed budget shall be prepared to continue providing the same level of service as was provided in the previous budget year.
16. The priorities of the strategic plan shall be provided for, as far as resources will allow.
17. Any proposals for increasing the full-time staff will be specifically called out in both the proposed department budget and in the budget message.
18. The city manager's proposed budget shall comply with the present pay policy of the city and the city manager shall submit to the City Council the amounts of funding which will be allocated for market adjustments, reclassifications, and cost of living adjustments within the amount designated for employee compensation adjustments.
19. Proposals for capital projects shall comply with the adopted Capital Projects Plan. Funds allocated for capital projects which are not disbursed during a fiscal year, because the capital project is incomplete, shall be reserved for the same capital project in the budget of the following fiscal year.

20. Class C road moneys shall be budgeted exclusively for major maintenance, overlays, new construction of roads and items directly related to the same.
  21. The fee rates of the enterprise funds shall be examined each year to ensure that revenues reasonably relate to necessary expenditures.
  22. The city manager shall endeavor to place an amount of sales tax, at least equal to 25% of all general fund property taxes assessed, exclusively for the purpose of funding capital projects not already funded from other allocable fees and taxes.
- (c) On or before the first regularly scheduled meeting of the City Council in May of each year, the city manager shall prepare for the ensuing year, on forms acceptable to the state auditor, and file with the City Council, the city manager's proposed budget for each fund for which a budget is required. The city manager's proposed budget of each fund shall set forth in tabular form:
- 1) Actual revenues and expenditures in the last completed fiscal year;
  - 2) Budget amounts for the current fiscal year;
  - 3) Actual revenues and expenditures for a period of five to nine months, as appropriate, of the current fiscal year.
  - 4) Estimated total revenue and expenditures to complete the current fiscal year;
  - 5) The estimates of revenues and expenditure for the next upcoming year, computed in the following manner:
    - i. The city manager shall estimate, on the basis of demonstrated need, the expenditures for the budget year after a review of the budget requests and estimates of the department heads. Each department head shall be heard by the city manager prior to making of his final estimates, but thereafter he may revise any department's estimate, as he deems advisable for the purpose of presenting the budget to the City Council.
    - ii. The city manager shall estimate the amount of revenue available to serve the needs of each fund, estimate the portion to be derived from each revenue source. Should such total revenue show a surplus to the projected expenditures, the city manager shall provide recommendations to deal with that excess, to include options for reduction of property and franchise tax and potential impact of each recommendation.
- (d) Each city manager's proposed budget, when filed with the City Council, shall contain the estimates of expenditures submitted by department heads, together with specific work programs and such other supporting data as state statute or the City Council may request. The City Manager may submit a supplementary estimate of all capital projects which each department head believes should be undertaken within the next three succeeding years.
- (e) Each city manager's proposed budget, submitted to the City Council shall be accompanied by a budget message, which shall explain the budget, contain an outline of the proposed financial policies of the city for the budget year, and shall describe in connection therewith the important features of the budgetary plan. It shall set forth the reasons for salient changes from the previous year in appropriation and revenue items and shall explain any major changes in financial policy
- (f) The city manager shall require all expenditures by any department to conform with the departmental budget.
- (g) To implement the system of budget control, including use of the encumbrance system, the city manager shall keep separate accounts for the items of appropriation contained in the

budget of each applicable fund, each of which shall show the amount of the appropriation, the recorded expenditures, the unexpended balance, the recorded encumbrances, and the unencumbered and no expenditure shall be made against any departmental appropriation unless there is sufficient encumbered balance in the department's appropriation, except in cases of emergency as provided in this chapter. [A10-6-111, UC]

Section 2-7-203 Adoptions of tentative budget, preparation of final budget and public hearings.

- (a) After each city manager's proposed budget has been submitted to the City Council, it shall be reviewed, considered or amended, and adopted as the City Council's tentative budget. This may take place in any regular meeting or special meeting called for that purpose. Prior to its adoption, it may be amended or revised in such manner as is deemed advisable by the City Council prior to public hearings.
- (b) No appropriation required for debt retirement and interest or otherwise required by law or ordinance may be reduced below the minimum so required.
- (c) At the meeting at which each tentative budget is adopted, the City Council shall establish the time and place of a public hearing to consider its adoption as a final budget and shall order that notice be published at least seven days prior to the hearing in at least one issue of a newspaper of general circulation published in the county. If there is no such newspaper, the notice required by this section may be posted in three public places within the city.
- (d) Each tentative budget adopted by the City Council and all supporting schedules and data shall be a public record in the office of the city clerk and shall be available for public inspection at least 10 days prior to the adoption of a final budget.
- (e) At the time and place advertised, or at any time and place to which the public hearing may be adjourned, the City Council shall hold a public hearing on the budgets tentatively adopted. All interested persons in attendance shall be given an opportunity to be heard, for or against, the estimates of revenue and expenditures or any item thereof in the tentative budget of any fund.

# City of West Jordan Community Profile

West Jordan was founded by Mormon settlers around 1849. Since the City lies on the western banks of the Jordan River, the City was named West Jordan. Up until about 1973, West Jordan remained a largely rural area.

Since then, population growth has been extraordinary, beginning in the 1970s and continuing unabated since. The population grew from 4,221 in 1970 to 27,327 in 1980. In 1990 it reached 42,892 and in 2000 it was 68,336, a 59% increase. Today West Jordan is Utah's fourth largest city, with a population of over 103,000 residents.

The city occupies the southwest end of the Salt Lake Valley, which is surrounded by the Oquirrh and Wasatch mountains. It shares borders with Taylorsville, Kearns, South Jordan, Sandy, Murray, Midvale, Copperton, and West Valley City. West Jordan is fortunate to have a large share of vacant land left for future growth within Salt Lake County.

## Demographics

### West Jordan Residents

Population.....	103,740
Median Age.....	28.1 years
Population Under 18 Years.....	36.6%
Population Over 65 Years.....	5.4%
Median Family Income.....	\$76,711

## Miscellaneous Statistics

### City Government

Year of Incorporation .....	1941
Date Present Form of Government Adopted .....	May 26, 1981
Form of Government.....	Council/City Manager

### Education

Number of Elementary Schools .....	16
Number of Middle Schools.....	4
Number of High Schools.....	2
Number of Special Schools .....	1
Number of Charter Schools .....	2

### Culture and Recreation

Acres of Parks and Trails.....	448
Number of Baseball/Softball Fields.....	26
Number of Soccer Fields .....	24

### Principal Employers

	<u>Employees</u>
Jordan School District.....	2,575
Jordan Valley Medical Center .....	667
Utah Army National Guard .....	777
Walmart .....	581
Fairchild Semiconductor .....	575
City of West Jordan .....	566
Sysco Intermountain Food Services.....	463

## BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that may be unique to public finance and budgeting. To assist in understanding these terms, a budget glossary has been included.

**Accountability Center:** A comprehensive grouping of responsibility for each Department, including both operations and any support or custodial funds assigned to that Department.

**Appropriation:** An authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources.

**Employee Benefits:** Payments made on behalf of employees for such items as retirement and health insurance.

**Budget:** Financial plan for a specified period of time (typically a “fiscal” year running from July 1<sup>st</sup> of one year through June 30<sup>th</sup> of the next) that matches all planned revenues and expenditures for various municipal services.

**Budget Calendar:** The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

**Budget Message:** The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

**Capital Projects and Funds:** Capital projects involve the construction of infrastructure and facilities that are typically high cost and long term. The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of the major capital facilities of the City other than those financed by the proprietary funds.

**Capital Outlay:** Capital Outlay is the portion of the annual operating budget that appropriates funds for the purchase of capital equipment items such as; machinery, automobiles, heavy equipment and special tools. These items are usually distinguished from operating items according to their value and projected useful life.

**Capital Strategic Plan:** A system of identifying future infrastructure needs, assigning priorities, and planning resources to complete capital projects.

**Certified Tax Rate:** The rate of tax to be levied and collected upon the assessed valuation of all property.

**Charges and Services:** Expenditures for such items as utility costs and contractual agreements.

**CIP:** Abbreviation for Capital Improvements Project. Projects are described in the Capital Strategic Plan.

**Contingency:** Funds budgeted for unknown or unexpected expenditures during the budget year.

**Custodial Fund:** A fund administered by the City for a legally separate taxing entity such as a special improvement district or a redevelopment project area.

**Debt Service:** The City’s obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

**Department:** A major administrative division of the City which indicates overall management responsibility for an operation or group of related programs within a functional area.

**Disbursement:** Payment for goods and services in cash or by check.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund:** Governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds in the City of West Jordan are established for services such as water, sewer, and solid waste.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.

**Expenditure:** This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

**Expenses:** Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

**Fiscal Year:** The 12-month period designated by the State Code signifying the beginning and ending period for recording financial transactions.

**Fiscal Sustainability:** The ability of the city to create and maintain service levels by the long range balancing and management of resources and costs.

**Fixed Assets:** Assets of long-term character which are intended to continue to be held or used such as land, buildings, machinery, furniture and other equipment.

**Fund:** An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions.

**Fund Balance:** Fund balance is the excess of assets over liabilities.

**General Fund:** The General Fund is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Administrative services rendered to other funds are charged to such funds and are shown as charges for services.

**Governmental Fund Type:** This type of fund is used to account for activities usually associated with a typical state or local government's operations. The measurement of activity is on current financial resources for sources and uses of funds.

**Grant:** A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

**Interfund Transfers:** Amounts transferred from one fund to another.

**Intergovernmental Revenue:** Revenue received from another government for a specified purpose.

**Internal Service Fund:** Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

**Levy:** To impose taxes, special assessments, or service charges for the support of City activities.

(Budget Glossary Continued)

**Line-Item Budget:** Budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

**Maintenance Level Budget:** Funds budgeted to maintain services and programs at present levels.

**Municipal Building Authority:** The Municipal Building Authority (MBA) is a separate legal entity and is reported as a Capital Projects Fund. The MBA was established to finance and construct municipal buildings that are then leased to the City. The City Council serves as the board of trustees for the MBA and therefore the MBA is reported as if it were part of the primary government.

**Non-Departmental:** Expenditures items in the General Fund that are not related to a specific department.

**Operating and Maintenance Supplies:** Expenditures for goods and services used in day-to-day operations such as office supplies.

**Operating Budget:** The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

**Operating Expense:** Expenditures incurred in day-to-day operations including operating and maintenance supplies, travel and education, charges and services, data processing and other operating expense.

**Operations Strategic Plan:** A fiscally balanced assignment and long-range plan of resources to accomplish operational (as opposed to capital) goals of the city.

**Program:** Activities, operations or organizational units directed to attaining specific purposes or objectives. At the program level, work plans are developed, resources are allocated, and performance measurements defined and reported.

**Program Budget:** A budget that focuses on discrete, complementary work units rather than larger organizational units or object classes of expenditure in order to facilitate cost analysis, accountability, and decision making.

**Property Tax:** Taxes levied on real and personal property according to the property's assessed value.

**Salary Range:** The lower and upper limits of salary for each authorized employment position ranked according to difficulty of services performed. Advancement within a range occurs at periodic intervals (usually annual) based on merit.

**Redevelopment Agency:** The Redevelopment Agency was legally created as authorized by the Utah Neighborhood Development Act. The City Council is designated by ordinance as the governing body of the Agency. Therefore, the Agency is part of the reporting entity and is reported as a Special Revenue Fund.

**Reserve:** An account used to indicate that portion of a fund's balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Revenue:** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Risk Management:** An organized approach to identifying, reducing, funding, and transferring risk and liability.

**Salaries:** Payments made to employees for services rendered.

**Source of Revenue:** Revenues are classified according to their source or point of origin.

**Step:** Within a salary range, the level of pay earned by an employee.

**Support Funds:** Funds created to support operational funds. May include purposes such as debt service, future asset replacement, contingency reserves, etc.

**Tax Increment:** The difference between the amount of property tax revenue generated from the current assessed value of property within a redevelopment area, economic development area, or community development area from the amount of tax revenue generated from the assessed value of property in the year the redevelopment area, economic development area, or community development area was created.

**Tax Increment Financing (TIF):** The use of tax increment monies to fund infrastructure or other improvements in redevelopment areas, economic development areas, or community development areas.

**Transfers to Other Funds:** Move money to another fund in order to assist that fund in meeting operational or special project costs.

**Transparency:** Gathering, organizing, reporting, and creating open access to data and information that is critical to the understanding, evaluation, and decision making for the internal organization and external parties, particularly the citizen community.

**Unencumbered Balance:** Amount of an appropriation that is neither expended or encumbered.