

City of Taylorsville, Utah

Budget Plan for

Fiscal Year

2009-2010

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Introduction

Letter of Conveyance to the City Council



March 11, 2009

Taylorsville City Council
2600 West Taylorsville Boulevard
Taylorsville, Utah 84118

Gentlemen:

Transmitted with this letter is the City of Taylorsville Tentative Budget for the Fiscal Year 2009-2010 for your consideration, discussion, amendment and adoption. The budget information, schedules and charts are derived from the estimated revenues and expenditures the administrative branch of the City's government has deemed as appropriate to ensure the consistent delivery of municipal service and the maintenance of the City's essential infrastructure. Each expenditure is measured against established short-and long-term goals to assure the use of public funds is congruent with the direction of the governing body, the Mayor and the input received by our community residents.

Ordinance 09-08 has been prepared and is included in this budget packet to facilitate the Council in the adoption of the budget and the setting of the property tax rate for the fiscal year beginning July 1, 2009.

The financial condition of the City has been affected by the economic downturn that began in the final months of 2007 and has progressively worsened through subsequent months. Despite the downturn, the City of Taylorsville has not been impacted as severely as other government entities and businesses. The national and Utah economy has slowed with respect to job growth, domestic production output as determined by the Gross Domestic Product, and the consumers ability or desire to spend at levels that generate historical levels of sales tax. Sales tax revenues over the past twelve months have dropped as much as 9% below previous levels. In the 2009-2010 Fiscal Year Budget, sales tax revenue is projected to be at the level as amended in the 2008-2009 Mid-Year Budget Adjustment.

Of some concern is the national trend of declining housing values. At this point in time, Utah has not had been hit as hard as other parts of the nation with high foreclosure rates, housing vacancies and large declining property values¹.

Revenues for the General Fund are estimated to be \$20,619,678.00. This is a decrease of \$386,851.00 from the estimated revenue for the 2008-2009 Fiscal Year Budget. This decrease follows a decrease of \$1,067,171.00 from the adopted budget in June of 2008 and adjusted at the Mid-Year Budget on January 21, 2009. Expenditures in the General Fund operations is budgeted to be \$20,031,606.00. This is a decrease of -2.82 percent. Other expenditures, including debt service and participation in the new Animal Services building in partnership with West Valley City equal \$552,500.00.

Expenditures in other funds are as follows:

Capital Fund Expenditures \$6,210,210.00 with no additional money being transferred from the General Fund.

Storm Water Fund Revenues \$2,363,960.00 including \$1,153,000.00 from the bond; and Storm Water Fund Expenditures \$1,021,960.00.

The Community Development Block Grant Budget was adopted March 18, 2009 following publication for citizen inspection and a public hearing on March 4, 2009.

We continue to face significant challenges with the erratic costs for vehicle fuel, energy, construction materials and the decline or slowing growth of various revenue sources needed to offset these costs. Despite the relatively negative economic forecasts, we acknowledge that we have a very dedicated and lean staff that carries a significant work load in order to provide quality municipal services to our constituents each day.

Sincerely,

Russ Wall
Mayor

John Inch Morgan
City Administrator/City Treasurer

Budget Calendar
City of Taylorsville Budget Calendar
Fiscal Year 2009-2010

<u>Date</u>	<u>Responsibility</u>	<u>Action to be Taken</u>
February 18, 2009	Staff /City Council	Introduce Budget Topics During City Council Meeting. Solicit direction and discussion topics from Council.
March 04, 2009	City Council/Staff	Discuss Tentative FY 2009-2010 Budget Topics
March 11, 2009	City Council/Staff	Budget Discussion
March 18, 2009	City Council/Staff	Budget Discussion
April 01, 2009	City Council, Staff	Present Budget Documents to Council and make available for Public inspection 10 days prior to Hearing (10-6-111/112) Set time and date of Public Hearing for 2009-10 FY Budget. Recommend May 20, 2009 at 6:30 p.m. (10-6-113) Set time and date of Public Hearing for final Amendment to FY 2008-2009 Budget Recommend June 3, 2009 at 6:30 p.m. available for public inspection 10 days prior to Hearing (10-6-127)
April 08, 2009	City Council, Staff	Budget Workshop and Service Delivery Priorities Budget Committee
April 22, 2009	City Council, Staff Budget Committee	Tentatively Adopt the Tentative Budget – Revenue and Capital Projects discussion
May 06, 2009	City Council, Staff	Budget Discussion Agenda Item – Department Budgets Budget Committee
May 07, 2009	City Recorder	Email Notice to Newspaper for Publication on May 10, 2009 To Publish Notice of Public Hearing for 2009-10 Fiscal Year Budget to be held May 20, 2009 (Publish at least 7 days prior to Hearing) (10-6-113)
May 09, 2009 (* IF NEEDED)	City Council, Staff Budget Committee	* Saturday Special Budget Work Session – 8:00 a.m.
May 13, 2009	City Council, Staff Budget Committee	Budget Workshop – 6:00 p.m.
May 20, 2009	City Council, Staff Budget Committee	Budget Discussion Hold Public Hearing -- Final Budget for 2009-2010 FY 6:30 p.m. (10-6-114)
May 21, 2009	City Recorder	Email Notice to Newspaper for Publication on May 25, 2009 to Publish notice of current year Budget Amendment Public Hearing to be held June 03, 2009

(Publish at least 7 days prior to Hearing)

June 3, 2009	City Council, Staff Budget Committee	Final Budget Discussion During City Council Meeting; Hold Public Hearing for Final Amendment to FY 2008-2009 Budget; Adopt by Resolution or Ordinance Final Amendments to FY 2008-2009 Budget (Final amendments shall be adopted on or before the last day of Fiscal Year) <i>(10-6-128)</i> ; Adopt Final Budget by Resolution or Ordinance for FY 2009-2010 by June 22 & set Property Tax Rate <i>(10-6-118)</i>
July 03, 2009	Chief Financial Officer	Deadline for certifying and filing annual budget with the State Auditor (30 days after adoption)

Mayor's and City Administrator's Budget Message

The City of Taylorsville
2009-2010 Fiscal Year Budget

To the Citizens and Business Owners of Taylorsville:

Mayor Russ Wall and City Administrator/Treasurer John Inch Morgan have submitted the Tentative Fiscal Year 2009-2010 Municipal Budget to the Taylorsville City Council for their consideration, revision and adoption. Upon submittal of this budget to the City Council, the proposed balanced budget is available to all citizens and the general public for inspection and input. Adoption of an annual budget is required of Municipal City Councils prior to June 20, 2009 for the Fiscal Year which begins July 1, 2009 and ends June 30, 2010.

The budget documents on display represents both the municipal service delivery plan of the administration and the cost for providing those services to more than 60,000 residents, business and property owners in the City of Taylorsville, the tenth largest City in Utah.

The Mayor and his Department Directors have crafted this service delivery plan over the past ten months by analyzing the demands for service, the integrity of our roads and transportation corridors, the municipal needs in our business districts, and the anticipated needs for emergency service calls. The challenge to provide timely quality services with one of the smallest number of employees of comparable sized municipalities has been extremely difficult this year.

The volatile economy has made budgeting for individuals, and organizations extremely difficult. At times of economic stress, emergency calls for services tend to increase at the same time that sales of goods and services and sales tax revenues are declining. During the past budget year, fuel prices have hit both record highs and significant and erratic declines. As our citizens curtail their consumption of gasoline to stretch their budgets, the fuel tax being a constant cost per gallon has decreased the taxes collected that are designated for road construction and maintenance.

The approach in this year's budget plan attempts to balance our citizen's plight in these difficult economic times with the need to provide basic municipal services to those same citizens.

Major Objectives in This Year's Budget

- Continue to provide basic core municipal government services including:
 - Police Protection and Investigation Services
 - Fire Prevention, Suppression, and Emergency Medical Services
 - Transportation Corridor Maintenance and Construction
 - Assist all residents and businesses with their building and business regulation services

- Continue the Mayor's efforts to preserve and improve the community by providing programs that work with neighbors to cleanup neighborhoods, preserve home values and prevent the decline of neighborhood esthetics
- Improve response times in the delivery of all community services
- Develop stable and diverse sources of funding for the essential municipal services so that citizens can expect quality municipal services year after year
 - Strategic Goals
 - The 2009-2010 Fiscal Year Budget is based on five Strategic Goals
- Enhance Customer Services for Municipal Services
- Develop Partnerships with Businesses and Neighboring Cities to take advantage of economies of scale and cost sharing
- Improve Transportation and Transit Opportunities
- Improve the Quality of Life in Taylorsville Neighborhoods by developing new approaches to Code Enforcement and Neighborhood Beautification
- Improve and enhance the Quality of Life for both the City's Youth and Senior

Administrative Goals for the Fiscal Year 2009-2010 City of Taylorsville Budget

- **Goal: Maintain and where cost effective improve basic core municipal services** – The nationwide recession which has now been dated to have started in the fourth quarter of 2007 has impacted local businesses and household resulting in declining municipal revenues projected in the 2009-2010 Fiscal Year Budget. The Fiscal Year 2008-2009 Municipal Budget was reduced by more than one million dollars due the weak economy. The 2009-2010 Budget is the most difficult budget plan the City's Administration has developed in our history. Our goal is to maintain an adequate level of public safety and business oriented Municipal Services and Capital Projects with the lowest employee per capita staffing levels in the State of Utah. Estimated revenues for the upcoming budget year are not projected to change from the adopted 2008-2009 Mid-year Budget. The reduction in expenditures in each department required the reduction in service delivery capacity.
- **Goal: Strengthen Communications with Citizens, Businesses, and Other Institutions** – By posting the budget and other financial information on the City's website, our goal is to provide citizens with answers to questions regarding how their government is spending their tax dollars. In addition, the City has and will continue to work on providing on-line payments, on-line customer service (Courts, Police, Code Enforcement), branding, gateways, and establishing communications through organizations such as the Taylorsville Business-Government Alliance.
- **Goal: Maintain the Integrity of Residential Neighborhoods and Preserve Property Values** –
- This budget anticipates new activity within the RDAs, CDA and EDUs. The budget includes funding for housing projects in neighborhoods where problem properties are renovated through a revolving account that will be replenished when homes are renovated and sold.

- **Goal: Preserve and Improve Public Infrastructure and Transportation Systems through the Adoption of a Multi-year Capital Improvement Plan** – The Administration is proposing a budget of \$8,086,502 million for improvements to roads and sidewalks in the 2009-2010 budget, and identifying needs and costs of Capital Improvements for the next five years and beyond when practical. The suggested budget amounts will fund road and bridge reconstruction and major maintenance activities.
- **Goal: Preserve and Expand Retail and Clean Commercial Businesses** –
- **Goal: Develop and Improve the City’s Recreational Opportunities and Trail System** – Provide additional park and green space areas for recreational activities and to enhance our environment. The City’s current effort is the completion of the Bass Fishing Pond at Millrace Park, a project that will cost approximately \$550,000 with financial participation from Salt Lake County, the State Department of Wildlife Resources and the City of Taylorsville; and the Vista Park Baseball Project, which is a partnership between the City of Taylorsville and Salt Lake County with a total cost for Phase One of \$4,750,000.
- **Goal: Maintain a Highly Qualified and Motivated Employee Workforce** – The administration contends that the City of Taylorsville has a very small but professional, well trained and effective staff that conducts the City’s business. We have always avoided making comparisons of staffing needs with those of other entities, but instead have recruited good people that share in the Mayor’s paradigm of providing the Citizens and Business owners in Taylorsville with quality customer service. Given the difficult economic times we currently face, the quality of our employees has been manifested with hard working employees who often step outside their individual job descriptions to get the work done, and in finding new solutions to delivering quality municipal service delivery smaller budgets. At the same time, our desire is to acknowledge our top performers’ efforts and to keep our most productive employees in the coming years. The payroll and benefits package recommended for the 2009-2010 Budget Year is relatively flat from that allocated in the last fiscal year’s budget. We have included a small increase in expenditures for Pay for Performance that will be evident in each department’s budget request.

City Ordinance 09-08 Adopting the 2009-2010 Fiscal Year Budget and Setting a Property Tax Rate

**TAYLORSVILLE, UTAH
ORDINANCE 09-08
AN ORDINANCE ADOPTING A BUDGET FOR ALL
CITY OF TAYLORSVILLE MUNICIPAL FUNDS FOR THE FISCAL
YEAR BEGINNING JULY 1, 2009 AND ENDING JUNE 30, 2010;
MAKING APPROPRIATIONS FOR THE SUPPORT OF THE
CITY OF TAYLORSVILLE FOR THE SAME FISCAL YEAR PERIOD; AND
DETERMINING THE RATE OF TAX AND LEVYING TAXES UPON ALL REAL AND
PERSONAL PROPERTY WITHIN
THE CITY OF TAYLORSVILLE, UTAH**

WHEREAS, on April 01, 2009, the Mayor of the City of Taylorsville (the "Administration") submitted to the Taylorsville City Council (the "Council") a Tentative Budget including all supporting schedules and supporting data for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010 (the "Tentative Budget"); and

WHEREAS, on April 01, 2009, a copy of the Tentative Budget was placed on record in the Office of the City Recorder for inspection by the general public; and

WHEREAS, on May 25, 2009, notice of public hearing to consider the Tentative Budget was published in the SALT LAKE TRIBUNE and DESERET MORNING NEWS; and

WHEREAS, on June 03, 2009, a public hearing to receive public comment and consideration of adoption of a final budget was held at 6:30 p.m. in the Council Chambers located at 2600 West Taylorsville Boulevard, Taylorsville, Utah; and

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

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

WHEREAS, IT IS THE INTENT AND DESIRE OF THE City to comply with all applicable State and local laws regarding the adoption of the budget, the adoption of a property tax rate, and the levying of property taxes; and

WHEREAS, the Council finds that it has satisfied all legal requirements required to adoption of the budget, the adoption of a property tax rate, and the levying of property taxes; and

WHEREAS, the Council finds that it has satisfied all legal requirements required to adopt a budget, adopt a tax rate and levy property taxes, and that it is in the best interests of the citizens

of the City to adopt a final budget for the City, determine the tax rate and levy taxes upon all real and personal property within the City.

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Taylorsville as follows:

Section 1. Budget Adoption

- A. The Tentative Budget attached hereto, as amended, and by this reference incorporated herein, is hereby appropriated for the corporate purposes and objects of the City for the fiscal year commencing July 1, 2009 and ending June 30, 2010, and is hereby adopted as the “Budget of the City of Taylorsville, Utah for the Fiscal Year 2009-2010” (the “Budget”).
- B. Pursuant to Utah Code Annotated § 10-6-118, a copy of the Budget for each fund within the Budget has been certified by the Mayor as the “Budget Officer” and will be filed with the State Auditor by June 30, 2009.
- C. Pursuant to Utah Code Annotated § 10-6-118, A CERTIFIED COPY OF THE Budget has been filed in the office of the City Recorder and is available for public inspection during regular business hours.
- D. A copy of the Budget has also been placed on the City Home page on the World Wide Web at www.taylorsvilleut.gov.

Section 2. Tax Rate and Levy

- A. For the purpose of defraying the necessary and proper expenses of the City and for maintaining the government thereof, it is hereby determined that the rate of the general property tax to be levied against all real and personal property with the City made taxable by law for the fiscal year beginning July 1, 2009, and ending June 30, 2010, is hereby set at 0.00000% (which is the certified tax rate) yielding Property Tax Revenues of \$0,000,000.00. The certified tax rate has been determined by the County Auditor based on the approved property tax revenues from the previous budget period.
- B. There is hereby levied upon all real and personal property within the City made taxable by law for the fiscal year of the City ending June 30, 2010, the tax rate set forth above, on the taxable value of said property, to provide revenue for the City of Taylorsville General Fund and for general City purposes.

C. As required by law, the rate hereinabove determined and levied, along with all statements and information required by law, shall be reported to the Salt Lake County Auditor, State of Utah and the Utah State Tax Commission.

Section 3. Further Action

- A. In addition to the foregoing, the Mayor is hereby directed to implement any other necessary actions pertinent to the adoption of the budget, the establishment of a tax rate, and the levy of property taxes with the advice and consent of the Council. Such actions may include, but are not limited to, notification, reporting and publishing as required by and consistent with applicable law.
- B. Disbursement for the following budgeted line items will be made after Request For Proposals have been received, distributed, reviewed, selection made and authorized by the Council:
 - a. Financial Audit, and
 - b. Other Studies not specifically identified and hereby authorized in the adopted budget.

Section 4. Severability.

If any provision of this ordinance is declared invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

Section 5, Effective Date.

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

PASSED AND APPROVED this _____ day of _____, 2009.

TAYLORSVILLE CITY COUNCIL

By: _____

Lynn Handy, Chairman

VOTING:

Bud Catlin Yea ___ Nay ___

Lynn Handy Yea ___ Nay ___

Les N. Matsumura Yea ___ Nay ___

Morris Pratt Yea ___ Nay ___

Jerry Rechtenbach Yea ___ Nay ___

PRESENTED to Mayor of Taylorsville for his approval this ___ day of _____, 2009.

APPROVED this _____ day of _____, 2009.

Russ Wall, Mayor

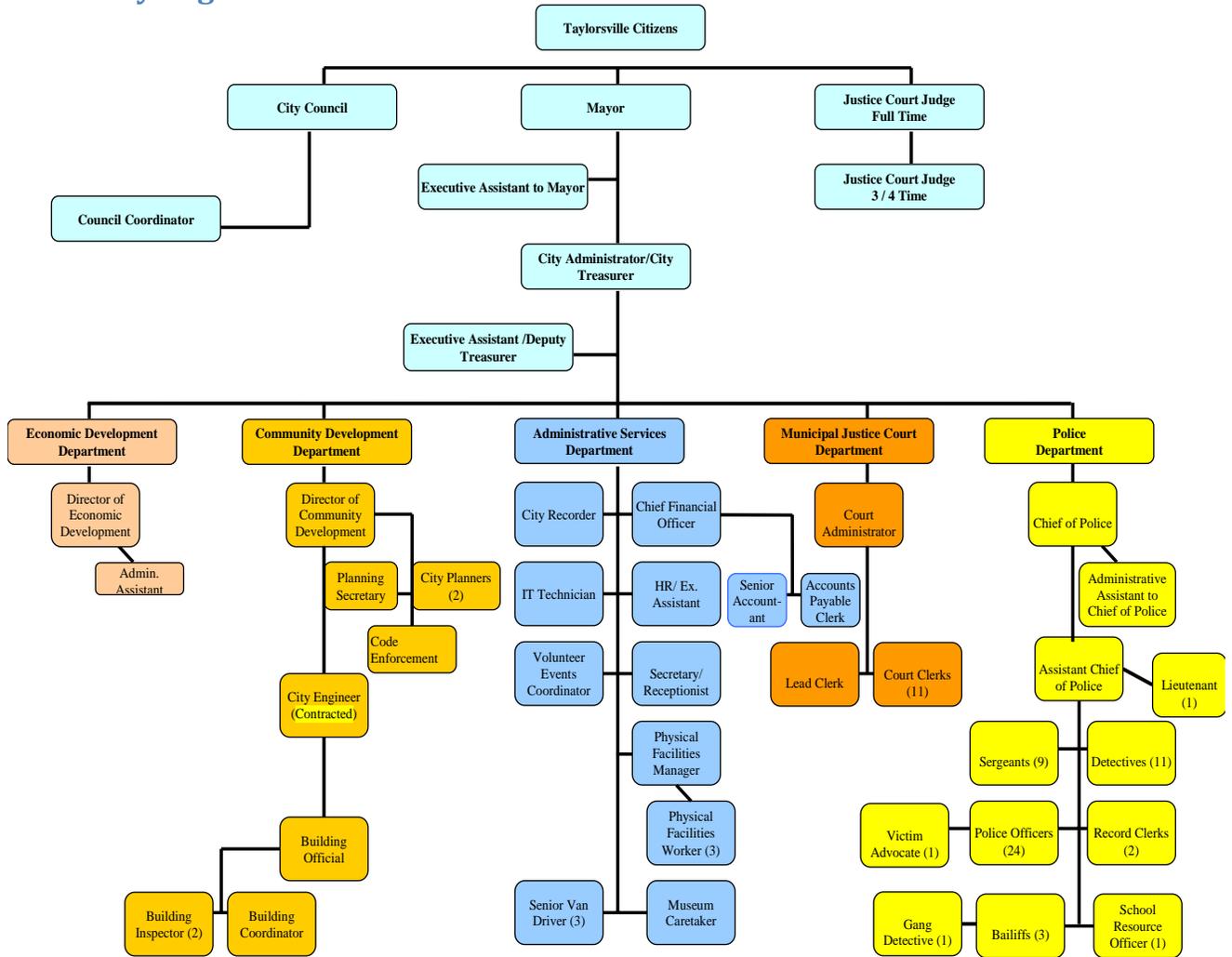
ATTEST:

Cheryl Peacock Cottle, Recorder

DEPOSITED in the Recorder's office this ___ day of _____, 2009.

POSTED this ___ day of _____, 2009.

City Organizational Chart



Budget Planning

City Vision Statement, Value Statement and Mission Statement

Vision Statement

“We envision the City of Taylorsville to be a dynamic and prosperous community that provides a desirable quality of life for all residents and a strong, stable setting for local business while honoring our history.”

Value Statement

As public servants and volunteers of the City of Taylorsville, we are committed to:

- *Integrity and honesty in everything we do*
 - *Respect for human dignity*
 - *Quality service and cooperation*

Mission Statement:

It is the mission of the City of Taylorsville, its elected officials, employees and volunteers to provide efficient and cost effective services that enhance the quality of life and community identity by being accessible, proactive, innovative, and accountable and responsive to the needs of our community.

Department Expenditures

City Council

TENTATIVE OPERATING BUDGET FY 2009-2010

Legislative Department

Accounting Group 4110

CLASSIFICATION	Actual	Actual	Adopted	Projected	Proposed
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09	FY 2009-10
Personnel Costs	\$ 125,673	\$ 138,857	\$ 146,384	\$ 146,384	\$ 147,004
Operating Costs and Supplies	\$ 13,603	\$ 19,377	\$ 17,738	\$ 17,738	\$ 30,100
Professional Services	\$ 25,683	\$ 211,794	\$ 243,000	\$ 243,000	\$ 243,000
Studies	\$ 78,531	\$ 55,882	\$ 131,000	\$ 131,000	\$ 200,000
Capital	\$ 2,396	\$ 1,050	\$ 3,000	\$ 3,000	\$ 2,300
Total Expenditure	\$ 245,886	\$ 426,960	\$ 541,122	\$ 541,122	\$ 622,404

ACTIVITY INFORMATION

Mission Statement

The City Council is the Governing Body of the City of Taylorsville and is charged by the Constitution of the State of Utah to enact Ordinances and policies that provide for the efficient and orderly provision of municipal services to the citizens and property owners of the Taylorsville area.

The City Council is also has the responsibility to adopt the annual budget of the City which is the primary strategic plan for the delivery of all municipal services.

POSITION INFORMATION

Position	Full- Time	Part-Time
City Council Members	5.0	
Council Coordinator	1.0	

Professional Services include contract for the City's annual Audit.

Office of the Mayor

TENTATIVE OPERATING BUDGET FY 2009-2010

Executive Department

Accounting Group 4115

CLASSIFICATION	Adopted FY 2006-07	Adopted FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Personnel Costs	\$ 154,058	\$ 165,912	\$ 170,532	\$ 170,532	\$ 167,459
Operating Costs and Supplies	\$ 4,319	\$ 13,747	\$ 12,000	\$ 12,000	\$ 17,975
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
Studies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 2,100	\$ 2,100	\$ 2,000
Total Expenditure	\$ 158,377	\$ 179,658	\$ 184,632	\$ 184,632	\$ 187,434

ACTIVITY INFORMATION

Mission Statement

The Mayor is the Chief Executive Officer of the City of Taylorsville as the City operates under the Mayor-Council form of government. Mayor Wall leads the Administrative Branch of our City Government and is charged to prepare and present a balanced budget to the City Council each year that details the Administration's plan to delivery municipal services including Police Protection, Fire Prevention, Combat and Emergency Medical, Public Works, Building Inspection, Planning and Zoning and Municipal Court Services.

POSITION INFORMATION

Position	Full- Time	Part-Time
Mayor	1.0	
Executive Assistant	1.0	

Taylorville Municipal Justice Court
 TENTATIVE OPERATING BUDGET FY 2009-2010

Court Services Department

Accounting Groups 4121-4123

CLASSIFICATION	Actual FY 2006-07	Actual FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Personnel	\$ 620,152	\$ 719,602	\$ 755,324	\$ 755,324	\$ 792,929
Operations	\$ 137,826	\$ 66,345	\$ 130,040	\$ 130,040	\$ 136,820
Professional Services	\$ 332,964	\$ 503,107	\$ 476,060	\$ 476,060	\$ 568,996
Court Surcharge	\$ 490,014	\$ 265,379	\$ 735,618	\$ 735,618	\$ 325,000
Capital Equipmet	\$ 31,469	\$ 2,096	\$ 3,000	\$ 3,000	\$ 18,500
Total Expenditure	\$ 1,612,425	\$ 1,556,529	\$ 2,100,042	\$ 2,100,042	\$ 1,842,245

ACTIVITY INFORMATION

Mission Statement

The Taylorville Municipal Justice Court exists for the purpose of adjudicating Class B and C misdemeanors and infractions more effectively than they can be adjudicated at the State Court level. These are often referred to as *quality of life* crimes as they have a direct impact on the quality of life of those individuals who live and work within our community.

Accomplishments During FY 2008-2009

- Successfully converted ten years of cases from one software database to the state-wide Chorus court records management system, making our case information more accessible to other courts, law enforcement agencies and this public.
- Our Substance Abuse Court was identified as one of only five problem-solving courts approved by the State.
- Formed a Domestic Violence Administrative Team to increase communications among those involved in adjudicated Domestic Violence related cases.
- Implemented new processes resulting in higher productivity and more complete case files.
- Increased the efficiency of traffic pretrial conferences streamlining the process for those contesting non-mandatory traffic citations.

Goals and Objectives

- Develop a consistent court calendar to maximize effective case flow and discontinue our reliance upon hand-written scheduling.
- Evaluate all court processes and make improvements where weaknesses are identified.
- Update the Justice Court Policy and Procedures manual.

POSITION INFORMATION

Position	Full- Time	Part-Time
Court Administrator	1.0	
Judge	1.0	0.75
Lead Court Clerk	1.0	
Senior Court Clerk	3.0	
Court Clerk	8.0	
File Clerk		0.75

Notes:

Revenue generated by the Municipal Justice Court for the Fiscal Year 2008-2009 is estimated to be \$1,345,416.

The City contracts for Prosecution Services in the amount of \$311,560; Indigent Defense Services with a budgeted cost of \$130,000; Traffic School with a budgeted cost of \$10,000 Defendant Transportation with a budgeted cost of \$14,000 and Interpretation Services with a budgeted cost of \$28,000.

The City will pay the State of Utah a surcharge on fines and forfeitures collected in the Taylorsville Municipal Justice Court of approximately \$400,000.

Administration and Support Services
TENTATIVE OPERATING BUDGET FY 2009-2010

Administration Department

Accounting Group 4131

CLASSIFICATION	Actual FY 2006-07	Actual FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Personnel	\$ 620,376	\$ 892,860	\$ 940,329	\$ 940,329	\$ 945,743
Operations	\$ 298,383	\$ 163,524	\$ 136,900	\$ 136,900	\$ 110,210
Professional Services (Legal)	\$ 176,997	\$ 160,922	\$ 179,000	\$ 179,000	\$ 190,000
Elections	\$ 485	\$ 28,918	\$ 1,000	\$ 1,000	\$ 98,000
Capital Equipment	\$ 5,494	\$ 7,258	\$ 2,000	\$ 2,000	\$ 2,000
Total Expenditure	\$ 1,101,735	\$ 1,253,482	\$ 1,259,229	\$ 1,259,229	\$ 1,345,953

ACTIVITY INFORMATION

Goals and Objectives

- Maintain or improve the level and quality of core municipal services
- Strengthen communications with citizens, businesses, and other
- Maintain or improve the integrity of our residential neighborhoods and preserve property values
- Preserve and improve public infrastructure and transportation systems
- Develop and improve parks and recreational trails
- Maintain a highly qualified and motivated employee workforce

POSITION INFORMATION

City Administrator/Treasurer	1.0
Administrative Assistant	0.5
City Recorder	1.0
Chief Financial Officer	1.0
Senior Accountant	0.3
Human Resource Manager	1.0
Network Maintenance Spec.	1.0
Receptionist	1.0
Accounting Clerk	1.0
Community & Volunteer Coordinator	1.0

Professional Services include a contract for Civil Legal Services.

Every two years, the City is obligated to conduct municipal elections. In the upcoming budget year the cost for the November election is budgeted to cost \$98,000.00.

Non-Departmental

TENTATIVE OPERATING BUDGET FY 2009-2010

Administration Department

Accounting Group 4150

CLASSIFICATION	Actual FY 2006-07	Actual FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Operations	\$ 255,324	\$ 293,753	\$ 654,737	\$ 654,737	\$ 630,960
Capital Equipment	\$ 7,869	\$ 8,491	\$ 10,000	\$ 10,000	\$ 6,000
Total Expenditure	\$ 263,193	\$ 302,243	\$ 664,737	\$ 664,737	\$ 636,960

ACTIVITY INFORMATION

Budget Categories

- City-wide Memberships
- Insurance
- Communications
- Matching Home Funds Grant

There are no positions in this Budget Section.

Public Buildings and Property

TENTATIVE OPERATING BUDGET FY 2009-2010

Administration Department

Accounting Group 4160

CLASSIFICATION	Adopted FY 2006-07	Adopted FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Building and Land Maintenance	\$ 150,981	\$ 154,357	\$ 183,585	\$ 183,585	\$ 183,000
Capital Equipment	\$ 28,997	\$ 1,719	\$ 3,000	\$ 3,000	\$ 2,000
Total Expenditure	\$ 179,979	\$ 156,076	\$ 186,585	\$ 186,585	\$ 185,000

Planning Commission and Board of Adjustments

TENTATIVE OPERATING BUDGET FY 2009-2010

Community Development Department

Accounting Group 4191

CLASSIFICATION	Actual FY 2006-07	Actual FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Stipends	\$ 4,750	\$ 7,749	\$ 8,000	\$ 7,600	\$ 10,000
Operations	\$ 3,844	\$ 4,104	\$ 4,900	\$ 4,500	\$ 5,100
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 8,594	\$ 11,853	\$ 12,900	\$ 12,100	\$ 15,100

ACTIVITY INFORMATION

Accomplishments During FY 2008-2009

- Conducted 23 meetings during the 2008-2009 Fiscal Year

Goals and Objectives FY 2009-2010

- Recommend updates to Chapter 3, Land Use; Chapter 4, Transportation, and Chapter 6, Housing of the Taylorsville General Plan.
- Complete a comprehensive re-write of all existing development codes (Unified Development Code).

Community Activities

TENTATIVE OPERATING BUDGET FY 2009-2010

General Government

Accounting Group 4192

CLASSIFICATION	Adopted FY 2006-07	Adopted FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Activity Costs	\$ 1,503	\$ 5,174	\$ 8,500	\$ 8,500	\$ 7,000
Total Expenditure	\$ 1,503	\$ 5,174	\$ 8,500	\$ 8,500	\$ 7,000

ACTIVITY INFORMATION

Accomplishments During FY 2008-2009

- Participate in Youth Little League
- Arts Council Events

Citizen Committees

TENTATIVE OPERATING BUDGET FY 2009-2010

General Government

Accounting Group 4193

CLASSIFICATION	Actual FY 2006-07	Actual FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Eighteen Committees and Major Events	\$ 182,265	\$ 114,917	\$ 104,892	\$ 100,000	\$ 100,500
Total Expenditure	\$ 182,265	\$ 114,917	\$ 104,892	\$ 100,000	\$ 100,500

ACTIVITY INFORMATION

Accomplishments During FY 2008-2009

- Youth Council and Youth Ambassadors activities
- Taylorsville Dayzz Celebration
- Historical Grants and Enhancements to the Historical Properties

Public Safety Services (Fire, Emergency Medical and Animal Services)

TENTATIVE OPERATING BUDGET FY 2009-2010

Administration Department, Contract Services Division

Accounting Group 4200

CLASSIFICATION	Adopted FY 2006-07	Adopted FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Fire Contract	\$ 3,125,178	\$ 3,516,566	\$ 3,749,069	\$ 3,749,069	\$ 3,842,796
VECC 911	\$ -	\$ 464,657	\$ 333,634	\$ 333,634	\$ 410,000
Animal Services Contract	\$ 358,568	\$ 241,400	\$ 375,258	\$ 375,258	\$ 286,268
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 3,483,746	\$ 4,222,623	\$ 4,457,961	\$ 4,457,961	\$ 4,539,064

ACTIVITY INFORMATION

Police Services

TENTATIVE OPERATING BUDGET FY 2009-2010

Law Enforcement Department

Accounting Group 4210

CLASSIFICATION	Actual FY 2006-07	Actual FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Personnel	\$ 4,532,131	\$ 5,109,574	\$ 4,978,396	\$ 4,978,396	\$ 5,028,180
Operations	\$ 1,144,366	\$ 981,766	\$ 1,178,089	\$ 1,178,089	\$ 1,189,870
Professional Services	\$ 7,799	\$ 3,741	\$ 4,000	\$ 4,000	
Capital Equipment	\$ 585,582	\$ 849,283	\$ 657,420	\$ 657,420	\$ 663,994
Total Expenditure	\$ 6,269,879	\$ 6,944,364	\$ 6,817,905	\$ 6,817,905	\$ 6,882,044

ACTIVITY INFORMATION

Mission Statement

It is the mission of the Taylorsville Police Department to work with the citizens of our community to preserve life, maintain human rights, protect property and promote individual responsibility and community commitment. By working together our community will be a better place to live, work and recreate. This teamwork effort is the move of the future.

Accomplishments During FY 2008-2009

- Created a Master Officer Program
- Consolidated SWAT and Crime Lab with the Salt Lake County Sheriff's Officer
- Implemented Pay-for Performance with Sergeants' pay structure
- Created Lieutenant position to oversee patrol functions and promoted Rosa Rivera to the new position
- Dedicated two motor officers to traffic enforcement to emphasis traffic safety issues within the City
- Assigned patrol "beats" to council districts; implemented DEU/Patrol unified concept
- Increased proactive graffiti removal and investigations
- Implemented Early Intervention System to track Office performance
- Implemented focus on case solvability of crimes
- Implemented inventory control system
- Secured \$31,000 from Homeland Security Grant for police equipment to include trailer for Polaris ATV, incident command equipment and crime scene equipment
- Implemented month budget control meetings

- Complemented vehicle cost tracking system
- Implemented regular customer service and 360 degree performance feedback and Benchmark services indicators
- Implemented GPS officer tracking and compensate-real-time statistical data direction
- Positive Image change with new vehicle markings and uniform patches

Goals and Objectives

- Seek Federal Grants for additional officers for schools and neighborhood quality
- Establish neighborhood quality division and improve neighborhood and citizen satisfaction
- Continue to improve graffiti eradication
- Reduce traffic accidents at major intersections
- Implement Department wide Pay-for-Performance plan
- Implement regular customer service and 360 degree performance feedback
- Benchmark service indicators
- Implement department wide GPS officer tracking and Compstat-real-time statistical data direction

POSITION INFORMATION

Position	Full- Time	Part-Time
Police Chief	1.0	
Assistant Police Chief	1.0	
Lieutenant	1.0	
Sergeant	9.0	
Master Police Officer	11.0	
Police Officer 10	9.0	
Police Officer 09	2.0	
Police Officer 08	1.0	
Police Officer 07	0.0	
Police Officer 06	1.0	
Police Officer 05	4.0	
Police Officer 04	0.0	
Police Officer 03	6.0	
Police Officer 02	1.0	
Police Officer 01	6.0	
Bailiff	3.0	
Administrative Assistant	1.0	
Victim Advocate	1.0	
Records Clerk	1.0	
Receptionist	1.0	
Crossing Guards		34.0

Public Works Services

TENTATIVE OPERATING BUDGET FY 2009-2010

Administration Department, Contract Services Division

Accounting Group 4410

CLASSIFICATION	Actual FY 2006-07	Actual FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Public Works Contract	\$ 1,997,446	\$ 1,922,243	\$ 1,879,000	\$ 1,879,000	\$ 1,897,790
Non-Contract Infrastructure Maintenance	\$ 667,405	\$ 595,660	\$ 656,800	\$ 656,800	\$ 663,368
Total Expenditure	\$ 2,664,851	\$ 2,517,903	\$ 2,535,800	\$ 2,535,800	\$ 2,561,158

ACTIVITY INFORMATION

Accomplishments During FY 2008-2009

- Maintain road surfaces throughout the City
- Pavement Management
- Snow Removal
- Traffic Analysis
- Sign Shop
- Storm Drain Maintenance
- Street Light Maintenance
- Landscape Maintenance

Goals and Objectives

- Provide quality service

Parks and Land

TENTATIVE OPERATING BUDGET FY 2009-2010

Public Parks and Land

Accounting Group 4510

CLASSIFICATION	Actual FY 2006-07	Actual FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Materials and Utilities	\$ 40,012	\$ 273	\$ 5,000	\$ 5,000	\$ 5,050
Maintenance and Repair	\$ 31,404	\$ 47,107	\$ 100,000	\$ 100,000	\$ 101,000
Total Expenditure	\$ 71,416	\$ 47,380	\$ 105,000	\$ 105,000	\$ 106,050

ACTIVITY INFORMATION

Accomplishments During FY 2008-2009

- Maintain Taylorsville Park, Millrace Park, Off-Leash Park, Bridgeside (Freedom Shrine) Park and Vista Park
- Improved the entrance to Bridgeside Park
- Began Construction of the Vista Baseball Complex in partnership with Salt Lake County (funding in Capital Improvements Fund and Salt Lake County ZAP)

Community Development Services

TENTATIVE OPERATING BUDGET FY 2009-2010

Community Development Department

Accounting Group 4610

CLASSIFICATION	Actual	Actual	Adopted	Projected	Proposed
	FY 2006-07	FY 2007-08	FY 2008-09	FY 2008-09	FY 2009-10
Personnel	\$ 743,790	\$ 763,573	\$ 878,482	\$ 878,482	\$ 894,719
Operations	\$ 92,875	\$ 77,035	\$ 85,905	\$ 85,905	\$ 124,100
Professional Services	\$ 54,234	\$ 174,890	\$ 185,000	\$ 185,000	\$ 170,000
Capital Equipment	\$ 44,864	\$ 17,636	\$ 155,000	\$ 155,000	\$ 8,700
Total Expenditure	\$ 935,763	\$ 1,033,133	\$ 1,304,387	\$ 1,304,387	\$ 1,197,519

ACTIVITY INFORMATION

Mission Statement

The Community Development Department of the City of Taylorsville administers and provides regulatory oversight for all private development processes within the City. In addition, the department provides staff support for the City Council, Planning Commission, Board of Adjustment and Code Enforcement Administrative Law Judge. The Community Development Department strives for excellence in the delivery of municipal services from the following divisions: Planning and Zoning, Building Plan Review and Inspection, Code Enforcement, Business Licensing, Engineering and Public Works Inspection.

Accomplishments During FY 2008-2009

- Purchased and began implementation of a new comprehensive software package for all five divisions of the department.
- Adopted Administrative Code Enforcement ordinance and established the administrative process for ordinance compliance.
- Participated in Taylorsville-Murray Transit Alternatives Study; took a major step towards bringing a fixed system transit line to Taylorsville.
- Reformatted the Taylorsville General Plan for easier use on the internet and reduced copying costs.

- Conducted a comprehensive update of the department's 47 information forms to address recent ordinance and building code amendments. The updates included translating five existing forms into Spanish.
- Completed the entitlement and/or construction process for several high profile projects including:
 - The Gold Medallion Corporate Headquarters
 - Nelson Labs medical manufacturing addition
 - Great Harvest Retail Center
 - Sorensen Research Building VIII
 - Legacy Assisted Care/Alzheimer facility
 - Center Point Plaza (Dahle Office Bldg)

Goals and Objectives

- Complete updates to Chapter 3, Land Use; Chapter 4, Transportation, and Chapter 6, Housing of the Taylorsville General Plan.
- Complete a comprehensive re-write of all existing development codes (Unified Development Code).
- Finalize implementation of comprehensive municipal software and project tracking application.

POSITION INFORMATION

Position	Full- Time	Part-Time
Community Development Director	1.0	
Administrative Assistant	1.0	
Chief Building Official	1.0	
Inspection Coordinator	1.0	
Building Inspector	0.3	
Public Works Inspector	1.0	
Plans Reviewer		0.5
Code Enforcement Official	1.0	
Principal Planner	1.0	
City Planner	1.0	
Business License Clerk	1.0	
GIS Specialist	1.0	

Economic Development Services

TENTATIVE OPERATING BUDGET FY 2009-2010

Economic Development Department

Accounting Group 4650

CLASSIFICATION	Actual FY 2006-07	Actual FY 2007-08	Adopted FY 2008-09	Projected FY 2008-09	Proposed FY 2009-10
Personnel	\$ 137,517	\$ 128,834	\$ 177,981	\$ 177,981	\$ 182,360
Operations	\$ 43,086	\$ 37,150	\$ 64,750	\$ 64,750	\$ 67,900
Professional Services	\$ 112,785	\$ 1,782	\$ 47,440	\$ 47,440	\$ 44,800
Capital Equipment	\$ -	\$ 16,179	\$ 5,700	\$ 5,700	\$ 1,200
Total Expenditure	\$ 293,388	\$ 183,946	\$ 295,871	\$ 295,871	\$ 296,260

ACTIVITY INFORMATION

Mission Statement

The Economic Development Department promotes development, fortification and expansion of local businesses by bringing together people from business and government in their respective efforts to enhance the business climate of the City. This is done through response to information referred to the City, outreach efforts of staff, and partnership with organizations such as ChamberWest, EDCUtah and various government agencies. The Department must be proactive in recognizing opportunities to avoid future commercial decline and to join efforts with others for growth and prosperity of the City's business community. Innovation and forward thinking are crucial in responding to the diverse needs of a variety of sizes and types of commercial interests, while still following the City Vision to maintain a strong, stable setting for local business.

Accomplishments During FY 2008-2009

Business Attraction

- Aloha Auto Spa
- Crown Car Wash
- Mariscos Ensenada
- Center Pointe Plaza
- Gold Medallion Homes Headquarters

Under Construction

- America First Credit Union, 2715 W. 5400 South, 7,400 s.f. \$2 million estimated value, by Pangaea Development
- Nelson Laboratories, 6280 South Redwood road, 50,000 s.f., 185 new employees
- Unified State Laboratories, 4501 South 2700 West, 81,000 s.f., \$31 million, 230 employees.
- Great harvest Bread Retail Center

Planning, Design and Pre-Construction

- UTA – Taylorsville-Murray Mass Transit Study by Fehr & Peers

Redevelopment

- Blight Survey of 4100 South Redwood Road (SE) Area – 9.39 acres
- Blight Survey of 4700 – 5000 South Redwood Road Area – 85 acres
- Blight Survey of 6200 South Redwood Road Area – 103.45 acres

Special Events and Presentations

- Taylorville Economic Development Forum – SLCC 16 October 2008

Business Retention and Expansion

- Fast-Track Permitting and Construction, Sorenson Research Building VIII
- GOED Incentive for Nelson Laboratories

Goals and Objectives

Goal: Attract, Retain and Expand Quality Businesses

Continue City efforts to attract, to retain and to expand quality businesses. The primary focus of the City's business attraction program is toward those businesses offering higher paying jobs, and to retail sales in order to generate the tax revenues needed to support City services. These businesses offer tax revenues for the city as well as conveniently located jobs within the city and increased shopping opportunities for residents. Many businesses who have located in the City have already made substantial investments in their buildings, plants and equipment. One of the key steps to helping existing businesses grow is to establish a strong program of business retention within the City. Business retention is intended to help businesses that are here to remain strong and prosper in Taylorsville and to help those businesses to grow and expand.

Goal: Transportation Improvements

- 6200 South Improvements
- Promote Mass Transit Opportunities

Promote City Image and Enhance Quality of Life

- Promote Taylorsville as a place for great opportunity for business

- Plan and attract resources for the Taylorsville Arts Center
- Promote open space conservation

POSITION INFORMATION

Position	Full- Time	Part-Time
Economic Development Department Dir	1.0	
Administrative Assistant	1.0	

Administrative Procedures

The City of Taylorsville

FISCAL AND ADMINISTRATIVE PROCEDURES

PROCEDURE NO: 001

EFFECTIVE DATE:

General Fixed Assets

The City's Fixed Asset Control Program has been established to comply with the requirements of the State of Utah statutes and the governmental auditing standards. The Control Program is designed to manage and account for Fixed Assets acquired by the City with a cost of more than \$1,000.

Each Fixed Asset will be tagged for identification purposes.

The physical control of Fixed Assets is the responsibility of each Department Director to whom the asset is assigned. Responsibility for the ongoing control, monitoring and maintenance of the City's Fixed Asset is also that of the Department Director under the supervision and approval of the City Administrator.

The City's Information Technology Specialist will assist each Department Director with the monitoring and maintenance of office, computer and telephone equipment defined as capital or Fixed Assets below.

A Fixed Asset is any piece of property or equipment the City acquire by any means including purchase, construction or donation, which has an estimated useful life of more than one year and has a value of more than \$1,000.00.

Examples of Fixed Assets are land, buildings, vehicles, office and field equipment, and major repairs to assets.

Department Directors are required to notify the Finance Director of any and all acquisitions and transfers of asset location or assignment.

All assets will be assigned a department number and a location number if applicable. Fixed Asset Records are maintained by the Finance Division of the City Administration Department with updated copies provided to Department Director's on an annual basis. Directors responsible for the assets will verify the existence and condition of each asset shown on the Fixed Asset Record and whether the asset should be slated for surplus, discarded or destroyed.

Only assets that have been identified by the Department Director, the City Administrator or the Mayor and declared surplus by Resolution of the City Council will be disposed of or ownership transferred by sale, donation or disposal.

Notice of a public sale will be posted at three public places for a minimum of 10 days, prior to such public sale or opening of bids.

Proceeds for the sale Fixed Assets will be credited to the General Fund Miscellaneous revenue account, or to the Fund from which the asset was acquired.

The City of Taylorsville

FISCAL AND ADMINISTRATIVE PROCEDURES

PROCEDURE NO: 002

EFFECTIVE DATE:

Grant Approval

The Department Directors are responsible for identifying and obtaining Grants that may be available to the City for operations and the acquisition of assets that assist in the delivery of Municipal Services. Department Directors are also responsible for the management of Grants awarded to the City including all required record keeping, invoicing the granting organization and in meeting the required outcomes of the Grant.

Once a Grant has been identified, the City Administrator will be notified and will provide authorization for the Grant application to be submitted. When matching funds are required by a Grant, the Mayor and City Council must authorize the submittal of the Grant application.

When a matching Grant is awarded to the City or City Department, the City Council must approve the acceptance of the Grant and the Mayor must execute the Grant.

The City of Taylorsville

**FISCAL AND ADMINISTRATIVE
PROCEDURES**

**PROCEDURE NO: 003
EFFECTIVE DATE:**

Petty Cash

The use of Petty Cash for small purchases is authorized in situations where the acquisition of goods in a timely manner cannot be accomplished through the use of a Purchase Order or City credit card. The use of the Petty Cash Fund should not be an attempt to circumvent the Purchase Order process and must be approved by the Department Director.

2.32.090: PETTY CASH ACCOUNTS:

- A. Petty Cash accounts may be established by the City in such amounts as are determined by the Mayor. Petty cash accounts may be established for city committees in an amount not to exceed one hundred dollars (\$100.00). The City's Petty Cash accounts shall be administered by the City Treasurer or his designee. Petty Cash accounts permitted by the Mayor for a City Committee shall be administered by the committee chair. Department Directors, designees, or Committee Chairs may authorize using such petty cash funds to purchase supplies, materials and equipment when the cost thereof does not exceed fifty dollars (\$50.00) and when documentation of the purchase is maintained. Supplies, materials and equipment regularly purchased and available through the City's regular purchasing channels shall not be purchased using said Petty Cash funds. Petty Cash accounts shall not be commingled with any other account or monies, and the person designated to administer the account shall be responsible for its safekeeping.
- B. All Petty Cash shall be reconciled at least monthly. If the Petty Cash account is reconciled by someone other than the City Treasurer, a copy of such reconciliation together with receipts shall be submitted to the City Council advisor (if applicable) and the City Treasurer within ten (10) days of the end of the month. In the event that funds in the committee's Petty Cash accounts exceed the established amount, such excess shall be turned over to the City at the time the reconciliation is submitted to the City Treasurer and such excess shall be applied to the appropriate budget line.
- C. The City may authorize a variance to exceed the fifty dollar (\$50.00) limitation outlined above. However, such variance shall not exceed one hundred fifty dollars (\$150.00). (Ord. 08-03, 1-9-2008)

When a Petty Cash expenditure has been authorized the Petty Cash custodian must receive a properly executed "Request for Petty Cash" form before funds are disbursed; and the custodian must receive a receipt or other form of proof of the expenditure and any change that totals the amount disbursed.

Each established Petty Cash Fund must at all times balance to \$150.00, with available cash plus the total amount of receipts and other documentation.

Employees entrusted to use Petty Cash for City related purchases are prohibited from intermingling City Petty Cash funds with their personal funds

All Petty Cash funds will be reconciled by the Custodian and the Chief Financial Officer or his designee each month prior to the distribution of the City's monthly Financial Report.

The City of Taylorsville

**FISCAL AND ADMINISTRATIVE
PROCEDURES**

**PROCEDURE NO: 004
EFFECTIVE DATE:**

Payroll Procedure

All City of Taylorsville employees are paid bi-weekly for a total of 26 pay periods each year. Each bi-weekly pay periods begins at 00:01 on alternating Saturday and ends fourteen days later on Friday at 24:59. Full time employee will work 80 hours per pay period. Part-time employees will work less than 32 hours per week.

All employees are required to receive their compensation by way of direct deposit in an account with a participating financial institution of their choice. Deposits into an employee's account will be on Friday before 5:00 p.m. following the close of preceding pay period.

All time sheets must be submitted to HR with all required signatures by Monday at noon following the end of each pay period. Time sheet hours must be totaled and hours broken down by category.

An employee's compensation rate is established by the Department Director using the adopted compensation schedule for the respective job and upon approval of the City's Personnel Action Form.

Changes to an employee's compensation rate will generally take place following an annual Employee Performance Evaluation which will take place on or before an employee's anniversary or last promotion date. Authorized changes will be identified on a Personnel Action Form signed by the employee's supervisor, the Department Director and the City Administrator.

Each employee is responsible for deduction changes to their compensation which must be submitted to the Human Resource Director on a Personnel Action Form along with all appropriate documentation (all changes must be put into effect by the City Administration and not through the contract insurance provider or other benefit provider):

Direct Deposit Form

W4

Insurance Applications

Utah Retirement System forms

The City of Taylorsville

**FISCAL AND ADMINISTRATIVE
PROCEDURES**

**PROCEDURE NO: 005
EFFECTIVE DATE:**

Accounts Payable

All invoices for goods or services received by the City will be directed to the Chief Financial Officer in the Administrative Services Department (Finance). Invoices that are sent by vendors to employees or departments must submit all such invoices to finance.

Before an invoice is paid, verification of the receipt of the good or service must be made by the department that received the benefit of the good or service.

Invoices over \$1,000 must be approved by a Department Director, the City Administrator or the Mayor.

Finance will pre-audit the invoices in order to insure that (1) the Purchasing Ordinance and this procedure has been followed, (2) the invoice contains the required signatures, (3) the proper accounts are charged, (4) the invoice or bill reflects the correct amount approved through a City Purchase Order and does not include sales tax, and (5) the items ordered have been received.

Once all steps identified above have been met, Finance will prepare a check or warrant for payment of invoice. Checks will be counter signed by the Mayor and the City Administrator. In the event that one of the two above named individuals are not available, the City Recorder or the Director of Community Development may countersign a City check.

Employees who are authorized to sign checks will use this opportunity to review the accuracy of the check information, and to determine the legitimacy of the expense.

Purchase Orders, invoices and check copies or stubs are filed for future reference and audit review.

The City of Taylorsville

**FISCAL AND ADMINISTRATIVE
PROCEDURES**

**PROCEDURE NO: 006
EFFECTIVE DATE:**

Credit Card Procedures

The City will issue credit cards to Department Director personnel for City related travel expenses and for the occasional use in purchasing City supplies when it is not practical to use the Purchase Order process.

All credit card purchases are to be City-related and pre-approved by the Department Director, the City Administrator or the Mayor. All receipts will to be submitted to Finance Division within ten business days of the expenditure, or within ten days of returning from business related travel, with an explanation of the expense and the authorized signatures.

Finance will send the monthly receipt card billing statement to each credit card holder for their review, approval and signature.

Misuse of the credit cards will result in termination. Misuse includes any personal charges or charges that are not used in conjunction with City of Taylorsville business. If a charge to a card holder's account is identified, it is the responsibility of the card user to immediately notify the City Administrator.

The Mayor or the City Administrator may, at their sole discretion, may require the card holder to return the card to the City Administrator thus revoking a card holder's privilege to use this method of acquiring good and services for the City.

The City of Taylorsville

**FISCAL AND ADMINISTRATIVE
PROCEDURES**

**PROCEDURE NO: 007
EFFECTIVE DATE:**

Travel Expense and Reimbursement Procedures

Employees intending to travel outside of Salt Lake County on City business are required to submit the Travel Request Form to their Department Director for approval. Upon approval, the form is then forwarded to the City Administrator for review and approval. Travel Request Forms submitted by the Department Directors will be reviewed by the City Administrator and the Mayor.

Travel and Training expenses will either be paid directly by the City to a vendor, or will be reimbursed to the employee who pays for authorized travel expenses from their personal funds. The City will also provide a “Per-Diem” to employees to compensate them from unusual expenses incurred as a result of the travel on behalf of the City.

"Per Diem" is defined as the amount provided to the employee who is traveling to cover the costs of meals and minor expenses without the necessity of supporting receipts.

Per-diem rates are paid according to GSA Guidelines which can be found at www.gsa.gov.

Employees travel on City business with a spouse or other guest must pay for any additional expenses that result from the guest. The City will only reimburse the costs for the employee.

While on travel status attending a course of instruction or while at a conference, the work day for non-exempt employees is the classroom or conference schedule. Out of class activities, including other extracurricular activities, are not compensated as overtime or compensatory time.

Violations of this policy or making false statements on any travel forms shall constitute grounds for disciplinary action up to and including termination.

Registration fees for conferences and seminars shall be paid directly with a City check whenever practical. Fees for social events and tours will not be paid by the City.

The least costly mode of travel will be used in calculating the reimbursement for travel. If an employee chooses to drive their private vehicle rather than fly to a distant destination, they will be reimbursed for all travel expenses based upon flying to that destination.

Employees will be reimbursed at the amount per mile allowed by the Internal Revenue Service for travel for the City in their private vehicle.

Incidental costs such as ground transportation, business calls, and parking expenses at airports will be reimbursed with a receipt.

All requests for reimbursement of travel expenses must be complete with all receipts and signed by the City Administrator before being forwarded to accounts payable for payment.

Upon return from traveling on City business, an expense reconciliation form must be completed by the employee, approved by the employee’s Department Director, and forwarded to the Finance Department for review.

The City of Taylorsville

FISCAL AND ADMINISTRATIVE

PROCEDURE NO: 008

Debt Management

The objective of the City Debt Management Policy is to maintain the City's ability to incur present and future debt at the most beneficial interest rate without adversely affecting the City's ability to finance other essential City services.

Recommendations to incur debt through bonding or other forms of borrowing must always be accompanied by a thorough analysis detailing the benefits to the City of incurring debt such as the opportunity cost of borrowing and servicing debt compared to the rising cost of construction for essential project.

The City's Capital Projects that are financed through the issuance of Bonds or Certificates of Participation (COPS) or leases shall be financed for a period not to exceed the expected useful life of the project.

Interest, operating, and/or maintenance expenses will be capitalized only for facilities and will be strictly limited to those expenses incurred prior to actual operation of the facilities.

The City's Debt Policy does not allow City Agents as identified in City Ordinance to knowingly enter into any contract(s) creating significant unfounded liabilities.

The City of Taylorsville

FISCAL AND ADMINISTRATIVE PROCEDURE NO: 009 **PROCEDURES** **EFFECTIVE DATE:**

Daily Deposits

Except as otherwise provided by law, all monies received by an employee of the City of Taylorsville shall be deposited in accordance with this section.

Only employees whose job duty and current assignment is to collect monies is authorized to accept payment for services, fines and forfeitures. Employees assigned to collect monies must submit all funds received to the designated employee in the respective department to reconcile the day's receipts and prepare the department's deposit.

All monies received must be taken to the bank each day. All deposits shall be made with the official depository. Deposits in the official depository shall be immediately reported to the City's Chief Financial Officer by means of a duplicate deposit slip. The Chief Financial Officer or his designee will audit the accounts of an employee collecting monies, and may prescribe the form and detail of these accounts.

The accounts of each employee shall be reviewed and audited annually.

The City of Taylorsville

FISCAL AND ADMINISTRATIVE PROCEDURE NO: 010 PROCEDURES

EFFECTIVE DATE:

Purchasing

The framework for the Purchasing Policy for the City of Taylorsville is detailed in Chapter Two of the Taylorsville Code of Ordinances in Section 32 which is reproduced in this procedure manual in italics at the end of this section. The Mayor and/or the City Administrator shall authorize various employees to have the authority to make purchases on behalf of the City. All employees are responsible to follow the provisions of the City Ordinance Chapter 2 Section 32 and purchasing procedures in this manual.

The purpose of this section, in addition to assuring compliance with both State and City law is to:

1. Ensure equitable treatment of all firms and persons who conduct business, or desire to conduct business with the City of Taylorville.
2. Provide the greatest economy to the City in procuring goods and services through competitive bidding and equal access to the City's procurement needs.
3. Comply with applicable Federal law and regulations when procurement involves the expenditure of Federal grants and funding.

2.32.010: SCOPE:

- A. *This chapter shall, except where otherwise noted, govern the acquisition and disposal of property, whether real or personal, owned by the city.*
- B. *No purchases shall be made and no encumbrances shall be incurred for the benefit of the city except as provided in this chapter.*
- C. *No purchase shall be made and no encumbrance shall be incurred unless funds sufficient to cover the purchase or encumbrance have been budgeted and are available within the approved budget and sufficient documentation is provided.*
- D. *Notwithstanding the provisions above, whenever any purchase or encumbrance is made with state or federal funds and the applicable state or federal laws or regulations are in conflict with this chapter to the extent that following the provisions of this chapter would jeopardize the use of those state or federal funds, such conflicting provisions of this chapter shall not apply and the city officials making such purchases shall follow the procedure required by the state or federal laws or regulations. (Ord. 07-10, 3-7-2007)*

2.32.015: DIRECTOR OF FINANCE:

There is hereby created the position of the director of finance. The director of finance shall perform the financial duties and responsibilities of the city recorder as established in Utah Code Annotated sections 10-6-101 through 159. The director of finance shall be a qualified person appointed and removed with the advice and consent of the city council, and may not assume the duties of the city treasurer. The director of finance shall be bonded in the same amount as the city treasurer. All costs of such bond shall be paid by the city. (Ord. 07-10, 3-7-2007)

2.32.020: DEFINITIONS:

Unless the context requires otherwise, the following terms shall have the following meanings:

CITY, DETERMINED BY THE CITY, APPROVED BY THE CITY (Or Similar Terms): Approval or action by the mayor or his designee.

DESIGNEE: The city administrator or a person appointed by the mayor with the advice and consent of the city council.

DIRECTOR OF FINANCE: The person appointed pursuant to section [2.32.015](#) of this chapter.

ENCUMBRANCE: An obligation of the city.

INVITATION FOR BIDS: Solicitation (including soliciting documents) of competitive sealed bids for procurement of nonprofessional services or supplies. An invitation for bids should be used as determined by the city when the city is capable of specifically defining the scope of work for nonprofessional services or supplies required or when the city is capable of establishing precise specifications defining the actual commodity or group of commodities required.

NONPROFESSIONAL SERVICES: Services other than professional services.

PREQUALIFIED: A list of individuals or firms that provide professional services that is maintained by the city and established pursuant to the statement of qualifications process. The prequalified list of professional service providers and the procedure used for awarding those services will be reviewed and approved as part of the annual budget process.

PROFESSIONAL SERVICES: A licensed professional who provides a service such as architecture, engineering, surveying, appraising, legal and financial advising, sought or obtained from sources other than city employees.

REQUEST FOR PROPOSALS: Solicitation (including soliciting documents) of competitive sealed proposals for procurement of nonprofessional services or supplies. The request for proposals should be used as determined by the city when there may be a need for price and service negotiations, before or during the performance of a contract, where the relative skill and expertise of the offeror needs to be evaluated, where costs are secondary to the characteristics of the nonprofessional services or supplies sought (for example, in a work of art), or where the conditions of the nonprofessional service, product or delivery conditions are unable to be sufficiently described in the invitation for bids.

REQUEST FOR QUOTATIONS: Solicitation (including soliciting documents) of quotes for procurement of nonprofessional services or supplies. A request for quotations should be used as determined by the city when a description or specifications adequately describe the scope of work for nonprofessional services or supplies requested, when negotiations are not necessary, and when written, faxed or electronic quotations are sufficient.

STATEMENT OF QUALIFICATIONS: Solicitation (including soliciting documents) of a statement of qualifications for procurement of professional services. A statement of qualifications should be used to procure professional services.

SUPPLIES: Any and all tangible articles or things, materials or equipment which shall be furnished to or used by any city department or employee within the scope of his employment with the city. (Ord. 07-10, 3-7-2007)

2.32.030: RESPONSIBILITY FOR BUDGETARY COMPLIANCE:

- A. *The mayor shall require all city expenditures by any department to conform with the department budget and other requirements of Utah Code Annotated section 10-6-121.*
- B. *The city shall indemnify the mayor against all claims brought against him by reason of a director or department head incurring expenditures in excess of the approved budget. (Ord. 07-10, 3-7-2007)*

2.32.040: ACQUISITION OF NONPROFESSIONAL SERVICES OR SUPPLIES OF TWENTY THOUSAND DOLLARS OR LESS:

- A. *Subject to the budgetary compliance, departments may obtain nonprofessional services or supplies in the amount of twenty thousand dollars (\$20,000.00) or less as follows:
 - 1. *Where the amount to be paid by the city is one thousand dollars (\$1,000.00) or less, no formal quotes are required and a purchase order, check requisition, or service request may be approved by the department head, committee advisor, designee or mayor.**

2. Where the amount to be paid by the city is greater than one thousand dollars (\$1,000.00), but not greater than five thousand dollars (\$5,000.00), two (2) verbal quotes are required and a purchase order, check requisition, or service request must be approved by the city. The authorized person approving the acquisition must document the verbal quotes and include the documentation with the purchase order, check request or service request.

3. Where the amount to be paid by the city is greater than five thousand dollars (\$5,000.00) but twenty thousand dollars (\$20,000.00) or less, a request for quotation shall be issued and obtained prior to such acquisition, and a purchase order, check requisition, or service request must be approved by the city.

4. All purchases made by the city council shall be approved by the city council chair or vice chair.

- B. For purposes of determining the amount to be paid as described in this section, a single purchase, or what would commonly be considered a single purchase, shall not be subdivided into component parts to avoid the authorization limits.
- C. Approval of a purchase order, check requisition, or service request for nonprofessional services or supplies as described in this section includes authorization to make payment to the contractor or vendor.
- D. Change orders with respect to items authorized pursuant to this section may be approved by the city in the amounts indicated in this section as long as the total amount paid, including the change order, is within the original budget amount. (Ord. 07-10, 3-7-2007)

2.32.050: ACQUISITION OF NONPROFESSIONAL SERVICES OR SUPPLIES GREATER THAN TWENTY THOUSAND DOLLARS:

Subject to budgetary compliance, whenever the estimated total amount to be paid by the city for nonprofessional services or supplies is estimated to be greater than twenty thousand dollars (\$20,000.00), an invitation for bids or a request for proposals shall be issued prior to acquisition and the following procedures shall apply:

- A. The city shall develop the appropriate plans and/or specifications for each such acquisition or project.
- B. The city shall cause notice of invitation for bids or response to request for proposals (including a general description of the items to be procured, the work to be done and the time and place for the opening of bids or proposals) to be published in at least one newspaper of general circulation within the city not less than five (5) days prior to the bid opening.
- C. The city may determine a nonrefundable fee to be charged to each prospective bidder who desires a set of plans and/or specifications.
- D. Bids or proposals shall be invited from vendors deemed to be appropriate and responsible.
- E. Bids or proposals shall be sealed and delivered to the location or person designated by the notice before the time and date specified. At the appointed time, the designated person will open and read aloud all the bids.
- F. For purposes of determining the estimated total price to be paid of a contract for nonprofessional services or supplies, what would commonly be considered a single purchase shall not be subdivided into component parts to avoid authorization limits.
- G. Approval of a contract for nonprofessional services or supplies includes authorization to make payment to the contractor or vendor in the original amount of the contract.
- H. Change orders with respect to items authorized pursuant to this section are subject to approval by the city if the total amount to be paid, including change orders, is within the budget approved for the project. The city shall provide a full and complete accounting and description to the city council of any change order or series of change orders with respect to a project that exceeds twenty thousand dollars (\$20,000.00). The city shall provide a full and complete accounting and description to the city council of any change order or series of change orders with respect to an acquisition that exceeds twenty thousand dollars (\$20,000.00).
- I. If the estimated cost of a building improvement or public works project exceeds the bid limit¹, the city shall request bids as required in Utah Code Annotated section 11-39-101 et seq., or its successor. (Ord. 07-10, 3-7-2007)

2.32.051: ACQUISITION OF NONPROFESSIONAL SERVICES OR SUPPLIES IN CERTAIN SITUATIONS:

- A. *When Not Practical Or Advantageous To The City: Notwithstanding the above but subject to budgetary compliance, if the city determines in writing prior to the acquisition, a copy of which shall be given to the city council at the next regular city council meeting, that the method described above is either not practical or not advantageous to the city, a contract may be entered into as provided in Utah Code Annotated section 63-56-408, or other methods provided for in Utah Code Annotated section 63-56-101 et seq.*
- B. *When Vendor Is Approved By State Purchasing Office Or Other Governmental Agency: Notwithstanding the above, but subject to budgetary compliance, the city may purchase from or otherwise participate in the state of Utah public procurement unit agreements or contracts or participate in other governmental entity procurement agreements or controls or purchase from vendors approved by other governmental units, provided that such other governmental entity used a solicitation process that is the same or similar to the solicitation process described herein with respect to such purchase, without any solicitation, price quotation, request for proposals, or invitation for bids. For such purposes, the quoted price shall be deemed to be the lowest price available for such items and need not follow the solicitation procedures otherwise required by this chapter.*
- C. *When Vendor Assures Standardization, Sole Source, Continuation Or Pursuant To Interlocal Agreement: Notwithstanding the above, but subject to budgetary compliance, if the vendor assures standardization, sole source, continuation or provision pursuant to interlocal agreement, the city may: 1) purchase supplies from vendors to assure standardization of supplies, provided that such standardization is in the public interest, 2) purchase supplies which can be procured from only one source, manufacturer, or distributor, 3) purchase services or supplies from vendors based on a continuation of supplies, provided that such combination is in the public interest, or 4) purchase nonprofessional and professional services or supplies from other government entities pursuant to Utah Code Annotated section 11-13-101 et seq. (interlocal cooperative act), without any solicitation, price quotation, request for proposals, or invitation for bids. For such purposes, such price shall be deemed to be the lowest price available for such items and need not follow the solicitation procedures otherwise required by this chapter. (Ord. 07-10, 3-7-2007)*

2.32.060: ACQUISITION OF PROFESSIONAL SERVICES:

Professional services shall be procured from prequalified professionals or by a statement of qualifications. Prequalified professionals shall have fair and equal treatment with respect to any opportunity to provide professional services. Prequalification should be used to establish a pool of qualified providers of repetitive type professional services. Providers of professional services will no longer be prequalified if they provide substandard services as determined by the city or no longer satisfy the minimum qualifications established in the statement of qualifications. (Ord. 07-10, 3-7-2007)

2.32.070: EMERGENCY ACQUISITIONS:

In case of an actual emergency, the mayor, designee or department head may purchase directly any supplies, nonprofessional services, or professional services whose immediate procurement is essential to prevent any delays in the work of the using agency that may vitally affect life, health, safety or welfare of the public. The mayor, designee or department head shall promptly send the director of finance a requisition and a copy of the over the counter delivery order, and a summary to the city council. (Ord. 07-10, 3-7-2007)

2.32.080: CONDITIONS OF ACCEPTANCE:

- A. *The city reserves the right to reject any and all bids or responses. No bidder or responder shall have any right, legal or equitable, or claim against the city for any expense or cost incurred by him in the preparation or submission of his bid or response, which is rejected, regardless of the reasons for the rejection.*
 - B. *The city expressly reserves the right to waive minor or slight irregularities in a bid or response which in the judgment of the city are in the best interest of the city. The decision of the city concerning irregularities in a bid or response shall be final and conclusive and shall not create any right to bidders or responders. Further, the city reserves the right to amend, modify or waive any provision in a request for proposals, invitation for bids, or statement of qualifications.*
 - C. *Except as otherwise provided herein, supplies or nonprofessional services shall be obtained from the lowest responsible bidder. In determining the lowest responsible bidder, the city may consider, in addition to price:*
 - 1. *The ability, capacity and skill of the bidder to perform the service required;*
 - 2. *Whether the bidder can perform the contract or provide his services promptly, or within the time specified without delay or interference;*
 - 3. *The character, integrity, reputation, judgment, experience and efficiency of the bidder;*
 - 4. *The quality and performance of previous nonprofessional services by the bidder;*
 - 5. *Previous and existing compliance by the bidder with the laws and ordinances relating to contractor services;*
 - 6. *Sufficiency of the financial resources of the bidder to perform the contract or provide the nonprofessional services;*
 - 7. *Quality, availability and adaptability of the supplies or contractual services to the particular use required;*
 - 8. *The ability of the bidder to provide future maintenance and service;*
 - 9. *The number and scope of conditions attached to the bid or price quotation;*
 - 10. *Such other factors as the city shall determine including, but not limited to, inventory, expertise and ease of maintenance;*
 - 11. *The value provided to the city; and*
 - 12. *Other factors set forth in the request for proposals, invitation for bids, or statement of qualifications.*
- (Ord. 07-10, 3-7-2007)*

Competitive Bid Procedures

- 1. An Invitation To Bid shall be issued when a contract is to be awarded by competitive sealed bidding.

- a. The invitation shall include a purchase description and all contractual terms and conditions applicable to the procurement.
- b. Public notice of the Invitation To Bid shall be given at least 7 days prior to the date set forth therein for the opening of bids.
- c. The notice may include publication in a newspaper of general circulation. Bids shall be opened publicly in the presence two or more employees at the time and place designated in the Invitation To Bid.
- d. One employee will create a record of the bid opening process including but not limited to:
 - i. The name and contact information for each individual or firm submitting a bid
 - ii. The amount of each bid in total or by unit quantities,
 - iii. The presence of any required bonds or guarantees,
 - iv. Acknowledgements of amendments to the initial Invitation To Bid, and
 - v. Any other relevant information.
- e. The record and each bid shall be open to public inspection.
- 2. Bids will be unconditionally accepted without alteration or correction.
 - a. Bids will be evaluated on the requirements detailed in the Invitation To Bid, and determined to be responsive or un-responsive. A bid that is determined to be unresponsive will have some material element of the bid that does not comply with the specifications of the Invitation To Bid.
 - b. Correction or withdrawal of bids with errors will be permitted prior to the award of the bid in preparation of a contract after review of the error by the City Administrator and the City Attorney.
 - c. If the apparent lowest qualified bid is determined to have material faults and cannot perform, the City will award the bid to the next lowest qualified bidder.
 - d. Once the bid opening has begun, no changes to bid prices or changes to other provisions of bid proposals will be allowed.
 - e. All decisions to permit immaterial corrections or withdrawal of bids or to cancel awards or contracts based on bid mistakes shall be supported by a written determination approved by the City Administrator.
- 3. Contracts will be crafted using the elements of the invitation to bid, and the proposal of the successful proposer.
 - a. All changes to the elements of the proposal in the interest of the City must be supported by written documentation and approved by the City Administrator.
 - b. The award of a contract based on received bids will be made by written notice with reasonable promptness.

ⁱ The national annualized decline in housing values from the Standard and Poor Case-Shiller index is -17.5%. In Taylorsville over the last quarter of 2008 the decrease in value has been an average of -1.8%.