

WORK MEETING

**AGENDA
AND
STAFF MEMO**

HEBER CITY CORPORATION
75 North Main Street
Heber City, Utah
City Council Meeting

December 5, 2013

Work Meeting 5:00 p.m.

DISCUSSION ITEMS

Business License Study Presentation

(Tab A) Discuss Imposition of a Public Safety Impact Fee

(Tab B) Discuss Hiring of Finance Director/Senior Accountant and Review of the Associated Job Descriptions

Review Video on the Need for a New Public Safety Building

OTHER ITEMS AS NECESSARY

Ordinance 2006-05 allows Heber City Council Members to participate in meetings via telecommunications media.

In accordance with the Americans with Disabilities Act, those needing special accommodations during this meeting or who are non-English speaking should contact Michelle Kellogg at the Heber City Offices (435) 654-0757 at least eight hours prior to the meeting.

Posted on December 2, 2013, in the Heber City Municipal Building located at 75 North Main, Wasatch County Building, Wasatch County Community Development Building, Wasatch County Library, on the Heber City Website at www.ci.heber.ut.us, and on the Utah Public Notice Website at <http://pmn.utah.gov>. Notice provided to the Wasatch Wave on December 2, 2013.

Memo

To: Mayor and City Council
From: Mark K. Anderson
Date: 12/02/2013
Re: City Council Agenda Items

WORK MEETING

As a reminder, the Work Meeting will begin at 5:00 p.m. Staff will also have dinner brought in around 6:00 p.m.

Business License Study Presentation: The purpose of beginning at 5:00 p.m. is to review the draft findings/recommendations of the Business License Study that Zions Bank Public Finance is conducting. Staff is meeting with them tomorrow morning to review their initial findings. It is unlikely that we will have any information to provide to the Council prior to the meeting.

I expect that the study will indicate what it costs the City to issue a license and disproportionate services (primarily police) that the City offers to businesses. I expect that they will make recommendations on the criteria the City would use to determine the fee. From a staff prospective, we will be looking for direction on the methodology the City uses to impose fees, what the Council wants staff to do with upcoming renewals and when they would want the new fees to go into effect.

Discuss Imposition of a Public Safety Impact Fee (Tab A): At the last meeting, Councilman McDonald suggested that the City explore the imposition of a public safety impact fee. I have enclosed a copy of Section 11-36a-102 from the Utah State Code which lists in paragraph 16, the public facilities that cities can impose impact fees for, which includes public safety facilities. It appears that a court would be an eligible facility that the City could impose impact fees on, as only jail facilities are specifically prohibited.

To enact a Public Safety impact fee, the City would need to allocate funds to perform a study that would assess our current and future public safety building needs and determine what portion of the required facilities could be attributed to new growth. The study would have to be performed in strict conformity with impact fee legislation. Estimated cost of the study would be \$15,000 - \$20,000. The Council should discuss the matter to see if they want to

pursue the imposition of this additional impact fee. Assuming that \$1,000,000 of the proposed public safety building was an eligible expense, the fee would need to raise an average of \$43,000 per year for 30 years to fund the debt service requirements. This also assumes that the City is successful in obtaining favorable financing from the CIB.

Discuss Hiring of Finance Director/Senior Accountant and Review of the Associated Job Descriptions (Tab B): In order to timely hire an additional person to assist with City finances, it is important that we start advertising the position in the next week. Some members of the Council have suggested that we look at hiring a lower level position than a Finance Director at this time. As a result, I have prepared a job description for a Finance Director and Senior Accountant for Council review. (See enclosed)

The proposed salary ranges would be as follows:

Finance Director	Grade 23	Salary Range \$64,022 – \$91,395
Senior Accountant	Grade 19	Salary Range \$49,774 - \$70,928

If the person was hired at mid-range, the associated benefit costs would be approximately \$35,000 and \$31,000 respectively. The Council should discuss which direction they prefer to go. I can make it work either way.

We need to get this person on board in mid-January as Lynsee is due to have a baby the first week of February.

Review Video on the Need for a New Public Safety Building: Chief Booth is still working with the high school to get this video completed. Our hope is that the video will be available to be reviewed by the Council on Thursday.

DISCUSSION/ ACTION ITEMS

TAB A

11-36a-102. Definitions.

As used in this chapter:

(1) (a) "Affected entity" means each county, municipality, local district under Title 17B, Limited Purpose Local Government Entities - Local Districts, special service district under Title 17D, Chapter 1, Special Service District Act, school district, interlocal cooperation entity established under Chapter 13, Interlocal Cooperation Act, and specified public utility:

(i) whose services or facilities are likely to require expansion or significant modification because of the facilities proposed in the proposed impact fee facilities plan; or

(ii) that has filed with the local political subdivision or private entity a copy of the general or long-range plan of the county, municipality, local district, special service district, school district, interlocal cooperation entity, or specified public utility.

(b) "Affected entity" does not include the local political subdivision or private entity that is required under Section 11-36a-501 to provide notice.

(2) "Charter school" includes:

(a) an operating charter school;

(b) an applicant for a charter school whose application has been approved by a chartering entity as provided in Title 53A, Chapter 1a, Part 5, The Utah Charter Schools Act; and

(c) an entity that is working on behalf of a charter school or approved charter applicant to develop or construct a charter school building.

(3) "Development activity" means any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any changes in the use of land that creates additional demand and need for public facilities.

(4) "Development approval" means:

(a) except as provided in Subsection (4)(b), any written authorization from a local political subdivision that authorizes the commencement of development activity;

(b) development activity, for a public entity that may develop without written authorization from a local political subdivision;

(c) a written authorization from a public water supplier, as defined in Section 73-1-4, or a private water company:

(i) to reserve or provide:

(A) a water right;

(B) a system capacity; or

(C) a distribution facility; or

(ii) to deliver for a development activity:

(A) culinary water; or

(B) irrigation water; or

(d) a written authorization from a sanitary sewer authority, as defined in Section 10-9a-103:

(i) to reserve or provide:

(A) sewer collection capacity; or

(B) treatment capacity; or

(ii) to provide sewer service for a development activity.

(5) "Enactment" means:

- (a) a municipal ordinance, for a municipality;
 - (b) a county ordinance, for a county; and
 - (c) a governing board resolution, for a local district, special service district, or private entity.
- (6) "Encumber" means:
- (a) a pledge to retire a debt; or
 - (b) an allocation to a current purchase order or contract.
- (7) "Hookup fee" means a fee for the installation and inspection of any pipe, line, meter, or appurtenance to connect to a gas, water, sewer, storm water, power, or other utility system of a municipality, county, local district, special service district, or private entity.
- (8) (a) "Impact fee" means a payment of money imposed upon new development activity as a condition of development approval to mitigate the impact of the new development on public infrastructure.
- (b) "Impact fee" does not mean a tax, a special assessment, a building permit fee, a hookup fee, a fee for project improvements, or other reasonable permit or application fee.
- (9) "Impact fee analysis" means the written analysis of each impact fee required by Section 11-36a-303.
- (10) "Impact fee facilities plan" means the plan required by Section 11-36a-301.
- (11) "Level of service" means the defined performance standard or unit of demand for each capital component of a public facility within a service area.
- (12) (a) "Local political subdivision" means a county, a municipality, a local district under Title 17B, Limited Purpose Local Government Entities - Local Districts, or a special service district under Title 17D, Chapter 1, Special Service District Act.
- (b) "Local political subdivision" does not mean a school district, whose impact fee activity is governed by Section 53A-20-100.5.
- (13) "Private entity" means an entity in private ownership with at least 100 individual shareholders, customers, or connections, that is located in a first, second, third, or fourth class county and provides water to an applicant for development approval who is required to obtain water from the private entity either as a:
- (a) specific condition of development approval by a local political subdivision acting pursuant to a prior agreement, whether written or unwritten, with the private entity; or
 - (b) functional condition of development approval because the private entity:
 - (i) has no reasonably equivalent competition in the immediate market; and
 - (ii) is the only realistic source of water for the applicant's development.
- (14) (a) "Project improvements" means site improvements and facilities that are:
- (i) planned and designed to provide service for development resulting from a development activity;
 - (ii) necessary for the use and convenience of the occupants or users of development resulting from a development activity; and
 - (iii) not identified or reimbursed as a system improvement.
- (b) "Project improvements" does not mean system improvements.
- (15) "Proportionate share" means the cost of public facility improvements that are roughly proportionate and reasonably related to the service demands and needs of

any development activity.

(16) "Public facilities" means only the following impact fee facilities that have a life expectancy of 10 or more years and are owned or operated by or on behalf of a local political subdivision or private entity:

- (a) water rights and water supply, treatment, storage, and distribution facilities;
- (b) wastewater collection and treatment facilities;
- (c) storm water, drainage, and flood control facilities;
- (d) municipal power facilities;
- (e) roadway facilities;
- (f) parks, recreation facilities, open space, and trails;
- (g) public safety facilities; or
- (h) environmental mitigation as provided in Section 11-36a-205.

(17) (a) "Public safety facility" means:

(i) a building constructed or leased to house police, fire, or other public safety entities; or

(ii) a fire suppression vehicle costing in excess of \$500,000.

(b) "Public safety facility" does not mean a jail, prison, or other place of involuntary incarceration.

(18) (a) "Roadway facilities" means a street or road that has been designated on an officially adopted subdivision plat, roadway plan, or general plan of a political subdivision, together with all necessary appurtenances.

(b) "Roadway facilities" includes associated improvements to a federal or state roadway only when the associated improvements:

- (i) are necessitated by the new development; and
- (ii) are not funded by the state or federal government.

(c) "Roadway facilities" does not mean federal or state roadways.

(19) (a) "Service area" means a geographic area designated by an entity that imposes an impact fee on the basis of sound planning or engineering principles in which a public facility, or a defined set of public facilities, provides service within the area.

(b) "Service area" may include the entire local political subdivision or an entire area served by a private entity.

(20) "Specified public agency" means:

- (a) the state;
- (b) a school district; or
- (c) a charter school.

(21) (a) "System improvements" means:

- (i) existing public facilities that are:
 - (A) identified in the impact fee analysis under Section 11-36a-304; and
 - (B) designed to provide services to service areas within the community at large;

and

(ii) future public facilities identified in the impact fee analysis under Section 11-36a-304 that are intended to provide services to service areas within the community at large.

(b) "System improvements" does not mean project improvements.

Amended by Chapter 200, 2013 General Session

TAB B

City of Heber

Job Description

Title:	Accountant (Senior Level) Finance Director	Code:
Division:	Finance	Effective Date: 6/11
Department:	Administration	Last Revised:

GENERAL PURPOSE

Performs a variety of **professional, administrative and managerial** duties related to planning, ~~directing~~, organizing, and ~~overseeing~~ ~~controlling~~ the functions of the finance department. ~~Administers—and~~ ~~Mmaintains~~ City financial records to ensure reporting compliance and preserve City assets.

SUPERVISION RECEIVED

Works under the general supervision of the City Manager.

SUPERVISION EXERCISED

Provides close to general supervision to City Treasurer, Accounting Technician and Accounts Payable Clerk.

ESSENTIAL FUNCTIONS

Advises administration and governing body on financial issues, prepares fiscal reports, makes revenue projections; participates in the formulation, administration and implementation of City financial policies; ~~establishes—recommends~~ policies, procedures and guidelines to be observed by department personnel, including maintenance of central accounting systems, pre-audit, post-audit, posting of revenues and expenditures, payroll, and investment and bond programs; establishes policies, procedures, and guidelines for financial reporting and internal control practices.

~~Oversees~~ ~~Manages~~ accounting systems utilizing ~~Pelorus~~ ~~Casselle~~ software applications, including cash receipting, utilities, payroll, general ledger, asset management, accounts payable and accounts receivable; directs financial reporting to federal, state and other governing entities.

~~Directs and oversees—Assists in~~ budget processes, investments, cash management, debt services, capital asset accountability and inventories; moves line items when needed and makes revisions as required to maintain a balanced budget; works closely with departments in maintaining budgets and accounting, providing assistance and advice, reporting financial issues to the City Manager.

Ensures cash sufficiency in multiple city funds; including planning for future solvencies. Reporting and projecting cash balances in key funds. Reporting and maintaining cash reserves, as required. Maintains records for all Revenue Bonds, General Obligation Bonds and Sales Tax Bonds, paying bonds and coupons as they become due. Responsible for timely and accurate debt service planning, funding and payments. ~~Evaluates—utility—revenues/sufficiency;—works—with—engineers—in—developing—impact—studies—and—makes—recommendations—for—impact—fees.—~~

Prepares or supervises the preparation of monthly, quarterly and annual statements and reports of revenue and expenditures; reviewing, reporting, and resolving budget shortfalls. Responsible for working with annual independent auditors. Ensures proper application of latest accounting standards.

Ensures compliance with federal, state, local, and other laws, statutes, ordinances, contracts, regulations, and other requirements, applicable to financial issues, generally accepted accounting principles, auditing, use of funds, recordkeeping, and reporting. Ensures compliance with administration and governing body directives and resolutions having financial impact. Reviews all contracts and travel for compliance with these factors and for budget.

~~Co-directs—Coordinates~~ human resource ~~payroll related~~ information; oversees a centralized payroll system; assures the proper and timely recording of hours worked and compliance with federal regulations, i.e., Fair Labor Standards Act, directs the monitoring of overtime issues, leave accrual and related usage.

Monitors to ensure that purchasing is being accomplished within City procedures; prepares RFP's and utilizes competitive processes to solicit services and products for purchase; controls bid opening activities in compliance with city policy and practice.

Plans and coordinates special projects with departments in projections, operations, ordinances, grants, revenues, other revenues and property acquisitions. Reviews and ensures effective and efficient processes, systems and internal controls, to determine and resolve problems. As necessary, updates and improves procedures for more accurate reporting and safeguarding assets.

~~Oversees operation and maintenance of central information computer system; ensures that software and related licenses are up to date; communicates with outside ITS personnel on programs and updates; attends software training related to accounting software; manages city server operations.~~

Oversees maintenance of health, property, liability and worker compensation insurance coverages.

Acts as city safety director; monitors safety practices in the work place; ensures proper and timely safety training and is responsible for scheduling of safety committee meetings.

MINIMUM QUALIFICATIONS

1. Education and Experience:

A. Graduation from college with a bachelor's degree in accounting, finance, business administration or related;

AND

B. Five (5) years of responsible experience related to above duties; two (2) years of which must have been in a supervisory capacity;

OR

C. An equivalent combination of education or experience.

2. Knowledge, Skills, and Abilities:

Thorough knowledge of generally accepted government accounting principles practices and procedures (GAAFR, GAAP and GASB); city organizations and department operations including applicable laws and regulations; internal control principles and methods of application; municipal finance, governmental accounting, and/or governmental auditing; of budgeting, cash management, investments, and bond financing; and of server and computer operations; general ledger systems and spreadsheets; local investment options and opportunities; procurement policies and practices; computer accounting applications and various software financial programs; business and technical writing. **Considerable knowledge of** computer technologies; principles of management, supervision and employee motivation.

Considerable skill in the art of diplomacy and cooperative problem solving; leadership and organizational behavior management; establishing and maintaining effective working relationships with State, Federal, and other local officials, elected officials, subordinate staff, and City residents. Skill in the operation of PC Computer, calculator, fax machine, copy machine, telephone.

Ability to present clear and concise graphic, oral and written reports and financial analysis. Ability to handle a multitude of details and multi-tasks on a daily basis. Ability to establish and maintain effective working relationships with departments, administration and elected officials. Ability to plan, schedule, direct, review, act in an independent manner; respond quickly and accurately; maintain confidentiality; make operational and policy recommendations; and analyze and take effective action; develop effective working relationships with executive management, elected officials, supervisors, fellow employees, and the public.

3. ~~Special Qualifications:~~

~~May be required to be or become licensed as a CPA.~~

43. Work Environment:

Work is performed in an office setting. Frequent extra working hours due to deadlines, work load, and meetings. Some in-town travel required, and occasional out-of-town travel. Tasks require a variety of physical activities such as walking, standing, stooping, sitting, reaching, which do not generally require muscular strain. Job functions normally require talking, hearing and seeing. Common eye, hand, finger dexterity required for most essential functions. Mental application utilizes memory for details, verbal instructions, emotional stability, discriminating thinking and creative problem solving.



DISCLAIMER: The above information is intended to describe the general nature of this position and is not to be considered a complete statement of duties, responsibilities, requirements or knowledge, skills & abilities.

I _____ have reviewed the job description. Date: _____

City of Heber

Job Description

Title:	Finance Director	Code:	
Division:	Finance	Effective Date:	6/11
Department:	Administration	Last Revised:	

GENERAL PURPOSE

Performs a variety of **professional, administrative and managerial** duties related to planning, directing, organizing, and controlling the functions of the finance department. Administers and maintains City financial records to ensure reporting compliance and preserve City assets.

SUPERVISION RECEIVED

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SUPERVISION EXERCISED

Provides close to general supervision to City Treasurer, Accounting Technician and Accounts Payable Clerk.

ESSENTIAL FUNCTIONS

Advises administration and governing body on financial issues, prepares fiscal reports, makes revenue projections; participates in the formulation, administration and implementation of City financial policies; establishes policies, procedures and guidelines to be observed by department personnel, including maintenance of central accounting systems, pre-audit, post-audit, posting of revenues and expenditures, payroll, and investment and bond programs; establishes policies, procedures, and guidelines for financial reporting and internal control practices.

Manages accounting systems utilizing Casselle software applications, including cash receipting, utilities, payroll, general ledger, asset management, accounts payable and accounts receivable; directs financial reporting to federal, state and other governing entities.

Directs and oversees budget processes, investments, cash management, debt services, capital asset accountability and inventories; moves line items when needed and makes revisions as required to maintain a balanced budget; works closely with departments in maintaining budgets and accounting, providing assistance and advice, reporting financial issues to the City Manager.

Ensures cash sufficiency in multiple city funds; including planning for future solvencies. Reporting and projecting cash balances in key funds. Reporting and maintaining cash reserves, as required. Maintains records for all Revenue Bonds, General Obligation Bonds and Sales Tax Bonds, paying bonds and coupons as they become due. Responsible for timely and accurate debt service planning, funding and payments. Evaluates utility revenues/sufficiency; works with engineers in developing impact studies and makes recommendations for impact fees.

Prepares or supervises the preparation of monthly, quarterly and annual statements and reports of revenue and expenditures; reviewing, reporting, and resolving budget shortfalls. Responsible for working with annual independent auditors. Ensures proper application of latest accounting standards.

Ensures compliance with federal, state, local, and other laws, statutes, ordinances, contracts, regulations, and other requirements, applicable to financial issues, generally accepted accounting principles, auditing, use of funds, recordkeeping, and reporting. Ensures compliance with administration and governing body directives and resolutions having financial impact. Reviews all contracts and travel for compliance with these factors and for budget.

Co-directs human resource information; oversees a centralized payroll system; assures the proper and timely recording of hours worked and compliance with federal regulations, i.e., Fair Labor Standards Act, directs the monitoring of overtime issues, leave accrual and related usage.

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2. Knowledge, Skills, and Abilities:

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Considerable skill in the art of diplomacy and cooperative problem solving; leadership and organizational behavior management; establishing and maintaining effective working relationships with State, Federal, and other local officials, elected officials, subordinate staff, and City residents. Skill in the operation of PC Computer, calculator, fax machine, copy machine, telephone.

Ability to present clear and concise graphic, oral and written reports and financial analysis. Ability to handle a multitude of details and multi-tasks on a daily basis. Ability to establish and maintain effective working relationships with departments, administration and elected officials. Ability to plan, schedule, direct, review, act in an independent manner; respond quickly and accurately; maintain confidentiality; make operational and policy recommendations; and analyze and take effective action; develop effective working relationships with executive management, elected officials, supervisors, fellow employees, and the public.

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