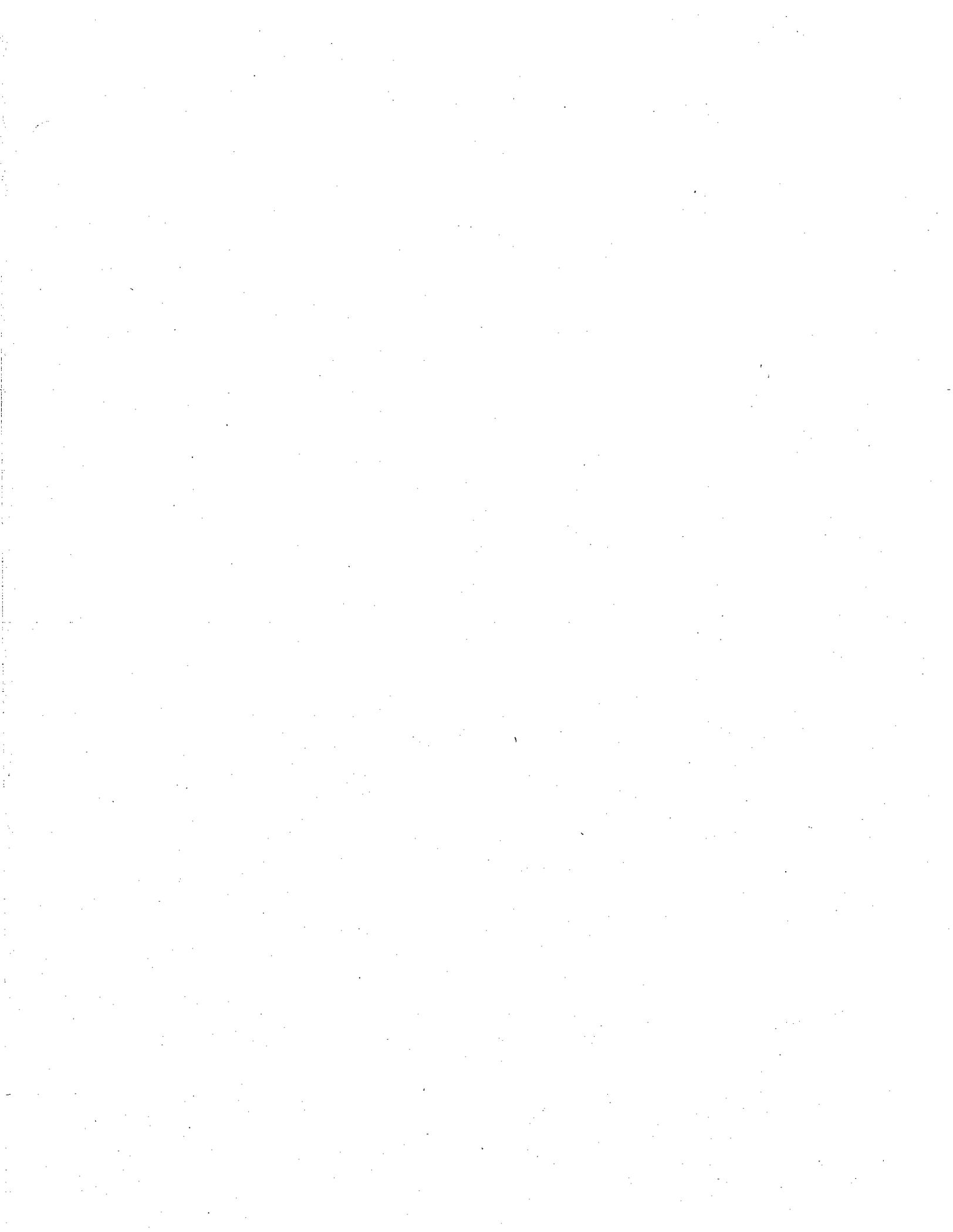


**THERE ARE NO MATERIALS FOR THIS AGENDA ITEM.**





**CITY OF SUN VALLEY  
REPORT TO THE CITY COUNCIL**

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TO: Honorable Mayor and City Council  
FROM: Angela Walls, Treasurer/Finance Manager *AW*  
SUBJECT: Auditor Proposals  
DATE: November 26, 2013

---

The Council had requested that a "Request for Proposals" be sent out to auditing firms since the City's contract with Eide Bailly expired following completion of the FY 2012 audit. Out of the nine auditors contacted, five responded: Harris & Company, Condie Stoker & Associates, Eide Bailly, Bowen Parker Day, and Dennis Brown & Associates. City Administrator Susan Robertson and I interviewed two firms, Harris & Co and Condie Stokes & Associates, after choosing the top three firms and deciding that it was not necessary to interview the third firm, Eide Bailly. Attached are the proposals for each of the top three firms.

The table below shows each of the top three firms' prices for the next three years:

	FY 13	FY 14	FY 15
Eide Bailly	\$ 19,500	\$ 20,000	\$ 20,500
Condie Stoker & Assoc	\$ 17,000	\$ 17,000	\$ 17,000
Harris & Co	\$ 14,000	\$ 14,000	\$ 14,000

**Conclusion** – Many factors were considered and questions were asked of each of the firms. Harris & Company stood out as the City's best choice because of the research they had done regarding the City prior to making their proposal. Harris & Company will also be able to perform our financial audit in a timelier manner and continue to be fiscally responsible with more reasonable costs associated with the audit. It is our recommendation that the City Council adopt Resolution 2013-30 "Authorizing the Mayor to Execute an Engagement Letter for Auditing Services for Fiscal Years 2013, 2014, and 2015

# CITY OF SUN VALLEY

## RESOLUTION 2013-30

---

A RESOLUTION OF THE CITY OF SUN VALLEY  
AUTHORIZING THE MAYOR TO EXECUTE AN ENGAGEMENT LETTER FOR AUDITING SERVICES WITH  
HARRIS & CO. PLLC FOR FISCAL YEARS 2013, 2014 AND 2015

WHEREAS, the City of Sun Valley ("Sun Valley") is a municipal corporation duly organized and existing under the laws of the State of Idaho Code § 50-101 et seq.; and

WHEREAS, pursuant to Idaho Code § 50-301 the City is empowered to enter into contracts as may be deemed necessary to promote the welfare of the City of Sun Valley and its residents; and

WHEREAS, pursuant to Idaho Code §§ 50-1010 and 67-450B the City is required to have a full and complete audit of the financial statements; and

WHEREAS, audits under the proscribed legal requirements are to be performed by independent auditors in accordance with generally accepted governmental auditing standards, as defined by the United States general accounting office; and

WHEREAS, the City's fiscal year begins October 1, and ends on September 30 of each year; and

WHEREAS, it is determined that the firm of Harris & Co. PLLC should be retained as auditors for the fiscal years of 2013, 2014, and 2015.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SUN VALLEY, IDAHO:

SECTION 1: That the Mayor is hereby authorized to execute an engagement letter with Harris & Co. PLLC to audit the accounts and records of the City for the fiscal years 2013, 2014 and 2015.

SECTION 2: That this Resolution shall be known as Resolution No. 2013-30 of the City of Sun Valley, Idaho and shall be in full force and effect from and after its passage and approval.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR THIS THE \_\_\_ DAY OF DECEMBER 2013.

\_\_\_\_\_  
Dewayne Briscoe, Mayor

\_\_\_\_\_  
Hannah L. Stauts, City Clerk



Harris & Co. PLLC  
CERTIFIED PUBLIC ACCOUNTANTS

Helping our clients make sense of a changing and complex world

November 25, 2013

To the Mayor and City Council  
City of Sun Valley, Idaho  
PO Box 416  
Sun Valley, ID 83353

We are pleased to confirm our understanding of the services we are to provide City of Sun Valley, Idaho for the years ended September 30, 2013, 2014 and 2015. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of City of Sun Valley, Idaho as of and for the years ended September 30, 2013, 2014 and 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Sun Valley, Idaho's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Sun Valley, Idaho's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules

#### Audit Objectives

The objective of our audits is the expression of an opinion about whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audits will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of accounting records and other procedures we considered necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial

2289 S. Bonito Way, Ste 100  
Meridian, Idaho 83642

208 333-8965  
208 333-8966 FAX

www.harriscpas.com

## Harris & Co. PLLC

City of Sun Valley, Idaho

November 25, 2013

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statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

### Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You agree to assume all management responsibilities for any nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and result of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audits, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations.

You are also responsible for the preparation of the other supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our

## Harris & Co. PLLC

City of Sun Valley, Idaho

November 25, 2013

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report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

### Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audits will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audits to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audits and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

## Harris & Co. PLLC

City of Sun Valley, Idaho

November 25, 2013

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At the conclusion of our audits, we will require certain written representations from you about the financial statements and related matters.

### **Audit Procedures-Internal Control**

Our audits will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audits, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures-Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Sun Valley, Idaho's compliance with provisions of applicable laws, regulations, contracts, and agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Josh Tyree is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be based on the number of hours spent and the staff position of the individuals assigned. We estimate that our fees will not exceed \$14,000 for each year ended September 30, 2013, 2014 and 2015 unless the scope of the engagement changes. If the scope of the engagement changes, we will work with the City to come to a mutually agreeable fee for the change. In the event of a dispute over fees for our engagement, we mutually agree to try in good faith to resolve the dispute through mediation by selecting a third party to help us reach an agreement. If we are unable to resolve the fee dispute through mediation, client and accountant agree to submit to a resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees, each of us is giving up the right to

Harris & Co. PLLC

City of Sun Valley, Idaho

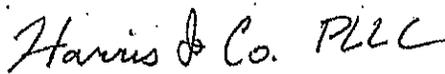
November 25, 2013

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have the dispute decided in a court of law before a judge or jury, and instead we are accepting the use of arbitration for resolution.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Harris & Co., PLLC

RESPONSE:

This letter correctly sets forth the understanding of City of Sun Valley, Idaho.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title



**presnell**  
**GAGE, PLLC**

ACCOUNTING AND CONSULTING

809 South Washington, Suite 202  
Moscow, Idaho 83843  
[www.presnellgage.com](http://www.presnellgage.com)

(208) 882-2211

Fax (208) 883-3808

## System Review Report

November 29, 2012

To the Members of Harris & Co., PLLC and  
the Peer Review Committee of the Idaho Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Harris & Co., PLLC (the firm) in effect for the year ended June 30, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Harris & Co., PLLC in effect for the year ended June 30, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency*, or *fail*. Harris & Co., PLLC has received a peer review rating of *pass*.

*Presnell Gage, PLLC*

Presnell Gage, PLLC



**PROPOSAL TO PERFORM AUDIT SERVICES  
FOR  
CITY OF SUN VALLEY, IDAHO  
FOR THE YEAR ENDED SEPTEMBER 30, 2013**



**Harris & Co.** PLLC  
CERTIFIED PUBLIC ACCOUNTANTS

**Contact Person: Josh Tyree  
Proposal Date: November 12, 2013**

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Harris & Co. PLLC  
CERTIFIED PUBLIC ACCOUNTANTS

Helping our clients make sense of a changing and complex world

November 12, 2013

City of Sun Valley  
City Treasurer  
PO Box 416  
Sun Valley, ID 83353

The firm of Harris & Co PLLC is pleased to submit our proposal to conduct the annual independent audit of the financial statements of the City of Sun Valley, Idaho (the "City") for the year ended September 30, 2013. This proposal has been prepared to demonstrate our commitment to the City as well as our in-depth resources and extensive experience in auditing cities of your size and complexity. We are confident that our commitment to audit quality and the audit approach employed by our firm will add value to the City.

We are committed to providing the highest level of business services available. Our greatest strength – and your greatest resource – is our professional staff. You will find our service team to be courteous, technically proficient and service oriented. We offer a diverse set of skills for each project or problem.

We are confident that we can exceed your expectations by providing immediate and ongoing support with qualified professionals who will do more than just complete program steps. Harris & Co. offers a highly effective audit service combined with other management and governmental specific related services. We are convinced that when you review our proposal, you will find that our experience, personnel and concern for your city, will provide a superior level of service.

Thank you for the opportunity to present this proposal. Please contact me if you need any additional information or have questions about our proposal. We will work diligently to earn your trust and confidence.

Very truly yours,

Josh Tyree  
Certified Public Accountant



## OUR UNDERSTANDING OF YOUR NEEDS

Harris & Co. is perfectly positioned to provide exceptional value to the City. With Harris & Co. you have a firm committed to serving your needs, staffed with experienced professionals who understand you and your goals. We believe that Harris & Co. is the best choice to serve the City by delivering a service that is responsive to your strategic needs. We are committed to helping you make sense of a changing and complex world.

 <p><b>Strategic Issues and Needs</b></p>	 <p><b>Harris &amp; Co. PLLC</b> CERTIFIED PUBLIC ACCOUNTANTS</p> <p><b>Experience, Value and Solutions</b></p>
<p><i>The capability to implement a well-planned, efficient and timely audit where agreed upon deadlines are met</i></p>	<p>As a leading local firm, Harris &amp; Co. has the capability to complete the audit with our internal staff. We have a dedicated audit staff that is focused on meeting our agreed-upon deadlines. Our firm can and will provide these services to the City efficiently and effectively within the time frame agreed upon.</p>
<p><i>Reasonable fees and full value for fees paid</i></p>	<p>We offer all the services and depth of regional firms, but provide the personal service and competitive rates you would expect from a local firm. With our technical knowledge and expertise, you will receive the personal attention and responsiveness that will help you achieve your goals.</p>
<p><i>Excellent communication</i></p>	<p>For individuals and organizations, tracking and understanding financial information is complicated. Harris &amp; Co. specializes in communication as well as accounting. Through the engagement, and with our availability year round, there will be constant communication between the Partner, Manager and the City's accounting personnel and management. If desired we like to present the draft of the statements to the Mayor and City Council. We will make sure you know what your numbers mean and how to leverage them for success.</p>

## OUR UNDERSTANDING OF YOUR NEEDS

 <p style="text-align: center;"><b>Strategic Issues and Needs</b></p>	 <p style="text-align: center;">Harris &amp; Co. <small>PLLC</small> CERTIFIED PUBLIC ACCOUNTANTS</p> <p style="text-align: center;"><b>Experience, Value and Solutions</b></p>
<p style="text-align: center;"><i>Experience With Governmental Agencies</i></p>	<p>Our professionals have audited many governmental agencies, providing audit services in accordance with generally accepted auditing standards, governmental auditing standards and single audits. Each one of our staff members receives extensive continuing education specific to these areas of auditing to ensure that we remain at the forefront of the accounting field.</p>
<p style="text-align: center;"><i>Establishing a Working Relationship</i></p>	<p>At Harris &amp; Co., we establish a working relationship with our clients and invite open communication with management on issues that arise throughout the year. We are here, to not only provide the audit, but to be of assistance and value to you.</p>
<p style="text-align: center;"><i>A successful partnership</i></p>	<p>We will work closely with your team by providing the appropriate staff and experience throughout the engagement. All of our engagements are led by a Partner and a Manager who understands your city. This allows Harris &amp; Co. to perform the audit with a high level of efficiency providing a more in-depth review.</p>



## EXPERIENCE

### *Audit Experience*

Harris & Co. has extensive experience working with governmental agencies throughout Idaho. In addition to governmental agencies we audit over 60 clients on a wide variety of industries. We have clients in industries that include cities, districts, associations, housing, health care, schools, churches, HUD projects, energy, engineering and construction.

### *Our Commitment to You*

Harris & Co. provides other accounting services, consulting and tax advisory services. This experience allows us to establish a working relationship with our clients so that we can answer questions and help solve problems as they come up rather than being exclusive to our timeframe for year-end work. In addition to the services requested, Harris & Co. is committed to providing service to our clients throughout the year and considers that to be a part of the proposed engagement fees. These services include, but are not limited to:

- If needed, we will be available to the City's management and staff to discuss general business matters and concerns that may arise during the year.
- Provide management and staff with assistance and technical guidance in the implementation and transition of any new financial accounting standards.
- Act as a resource throughout the year should other accounting issues arise.

### *Representative Clients and References*

We currently serve a number of governmental and other entities and have listed some of our representative clients below. We have also provided references on select engagements and additional references are available upon request.

#### References

- City of Mountain Home, Idaho (290 hours)  
Paula Szafranski  
208.587.2104
- Community Planning Association of  
Southwest Idaho (120 hours)  
Keith Holmes  
208.475.2228
- Sun Valley Center for the Arts  
Sally Boettger or Stacie Brew  
208.726.9491

#### Other Representative Clients

- City of Mountain Home URA
- Nampa Meridian Irrigation District
- Big Brothers/Big Sisters of Idaho
- Nez Perce Soil and Water Conservation  
District
- Idaho Connect Online School (Charter)
- McMillen, LLC
- Idaho Primary Care Association
- Woodriver RC&D
- Idaho Education Association
- City of Cascade\*
- City of Donnelly\*
- City of Marsing\*
- City of Idaho City\*
- City of Horseshoe Bend\*

\*In the current year, Jake Emery joined the Harris & Co. team to provide additional support in audit staff. At his previous firm, Jake gained experienced in auditing these cities.





## FIRM PROFILE

### *A Leading Local Firm*

Harris & Co. is a Treasure Valley independent public accounting firm located in Meridian, Idaho. We are committed to providing quality service and our clients' success. The firm was established in 1996 and has grown each year since to our current level of 17 staff members. The growth is the result of timely service, a personal knowledge of all our clients, and technical expertise. We try to anticipate problems so that they can be discussed and solved during the year. Our goal is to have a highly trained staff and provide them with opportunities for growth so that they feel our firm is a place where they can advance and achieve their goals.

### *Local Service with National Support*

The CPA's employed by the firm are members of the Idaho Society of Certified Public Accountants and the American Institute of Certified Public Accountants. Harris & Co. is also member of the AICPA Government Audit Section. We provide our clients with stability and access to extensive resources – all with first-rate responsiveness and personal attention.

### *Team Commitment and Support*

The professionals of Harris & Co. are committed to you to deliver sound financial reporting and reliability assurance services. We have a full time audit staff of 10 professionals. Our dedication to superior service is exemplified by delivery of unparalleled levels of integrity, professionalism and expertise by our highly trained staff. We serve every one of our clients with a team of individuals, each bringing expertise and experience to support the City throughout the year. Our goal is to be the CPA firm that you trust to communicate the total picture with clarity and objectivity.

### *Quality Control, Peer Review and Continuing Education*

Harris & Co. practices under an AICPA-recognized quality control program. Since the introduction of the Division for Firms voluntary participation in Peer Review, Harris & Co. has passed, without exception, each criterion of review conducted under the auspices of the AICPA. Our current peer review report was unqualified without a letter of comments. Our 2012 peer review report accompanies this proposal.

### *Independence*

Harris & Co. is independent to the City, as the term is defined by generally accepted accounting principles and the U.S. General Accounting Office's *Government Auditing Standards*.

### *License to Practice in Idaho*

Harris & Co. and any assigned professional staff are properly licensed to practice in Idaho. We have not had any Federal or State desk or field reviews. There is no disciplinary action taken or pending against the firm.

Please visit our website at [www.harriscpas.com](http://www.harriscpas.com) for more information on our services and to get a sense of the personality of our firm.





## ENGAGEMENT TEAM

When you get to the bottom line in our business, it is always the people – the individuals who will serve you – that make the difference. The quality of the team assembled to serve the City is pivotal in our ability to exceed your expectations. Below we have highlighted some of the aspects we consider extremely important in an ongoing professional relationship. These include:

### *Experience*

First, you need professionals with expertise in accounting and reporting for governmental agencies. These professionals should be well aware of the issues facing the City. We have the ability to combine technical knowledge with business judgment to produce working solutions. We will provide you with an engagement team experienced in accounting, auditing and financial reporting.

### *Communication*

Second, you need a close personal relationship with your engagement partner and manager - someone who can provide you with a great deal of individual attention and counsel. We want to be your advisor; it is a role in which our people excel. We will be responsive to your questions as they arise, and also offer practical business advice.

### *Continuity*

Third, you will need an advisor who is available to be at your side at the start of the partnership, and down the road. We will emphasize the development of a long-term relationship. Maximum effort is made to return the same professionals every year.

Each of the professionals selected for the engagement team have been chosen because of their specific industry, technical expertise and value they will bring to the engagement. Profiles of your engagement team are included in the Professional Resume section:

<p><i>Cheryl Guiddy</i> Engagement Partner</p>	<p><i>Robert Shappee</i> Concurring and Tax Partner</p>
<p><i>Josh Tyree</i> Engagement Senior Manager</p>	<p><i>Jake Emery</i> Engagement Senior</p>



An additional staff will be provided to assist the team during fieldwork. The senior and manager will be onsite for fieldwork.





## CLIENT SERVICE

We understand that your objective in selecting an accounting firm is to find one that will provide timely, proactive service at a competitive price. We also understand that you place a high value on experience and expertise. We have built our practice by providing high quality service and being responsive to our clients. This translates into more attentive services by our seasoned professionals who are capable of providing value to you. By utilizing more experienced professionals, we have a greater ability to see the big picture and to add value as part of the audit process.

### *The Engagement Team*

A goal at Harris & Co. is to make the audit process a comfortable and enjoyable experience for our clients. To guarantee that this occurs, the Engagement Partner and Manager are highly involved in the process, not only in the supervision of the staff but also in the preparation of work. We also plan to use professionals that have skills and training in the audits of similar entities. Our desire to use professionals that can provide top quality service and expertise in accounting and reporting for your industry. The Engagement Partner and Manager will be in constant contact with the City regarding the timeline, status of the engagement and any additional items that may come up during the course of our engagement.

As we continue to grow at Harris & Co., we have enjoyed a high retention rate of our best staff. If possible, the firm assigns the same supervisory staff to the audit each year. We feel that the continuity of staff on the engagement will ease the burden of repetitive operational questions on the City's staff and provide the City with individuals who understand your accounting needs inside and out. *Not only do we give full access to all of employees to City personnel, we invite them to ask us any questions during the audit and throughout the year. We want to be a resource to the City.*

## AUDIT APPROACH

### *Approach*

Our approach emphasizes planning and being proactive so that we can anticipate issues before they become problems, thus avoiding surprises. We primarily utilize a risk-based approach to auditing your city. This allows us to tailor our approach and focus our efforts on the most significant areas in the most efficient manner. To maximize our efficiency, we plan to use computer technology and audit software to its maximum capability. Our audit work papers are prepared and maintained in electronic form thereby allowing us to achieve greater efficiency and to utilize state of the art audit tools.





## AUDIT APPROACH (CONTINUED)

### *Engagement Planning*

Prior to performing detailed procedures, we spend considerable time understanding and evaluating the overall environment of your agency. This includes performing analytical procedures and gaining an understanding of internal control. We expect that we will have meetings with management and key accounting personnel to gain an understanding of the City, its control environment and how internal controls operate. Before the start of fieldwork we would like to perform a walk-through of key accounting processes. A list of the documents that we expect to need for completion of the audit is prepared before fieldwork begins.

### *Fieldwork*

We understand that fieldwork adds extra burden and work to the City's staff. We have been successful with past clients in working diligently with their staff to efficiently complete fieldwork in a timely manner. With a full audit staff, you will have a team of experienced individuals focused entirely on completing the audit quickly, creating a more streamline and enjoyable audit experience.

We use standard governmental audit programs recognized by the accounting profession to be of the highest quality. During the planning phase of our audit, we tailor these programs specifically to your agency. We expect that the City will have provided us all requested documents electronically the week prior to fieldwork. To perform the audit efficiently and timely, the City's accounting staff will need to be available to us during fieldwork for questions and the finding of additional documents that we determine necessary. We use sampling techniques and computer audit specialists when needed and discuss these with management during the planning of the engagement.

## ENGAGEMENT TIME FRAME/ESTIMATED HOURS

The following is a proposed timeline for each area of the audit engagement:

<u>Engagement Process</u>	<u>Expected Time Frame</u>
Initial meeting (2 hours via phone call)	December 2013
Planning (16 hrs) – completed at our office	December 2013
Document request	Provided to you by Dec. 31
Fieldwork (56 hrs)	January 8 to 10, 2014
Wrap up (24 hrs)	Complete by January 31
Reporting (24 hrs):	
Draft report to City staff	January 31, 2014
Delivery of bound copies	After approved by City
Presentation of audit	Last council meeting in February

Exact dates will be finalized with City staff and based on the schedule of the City. These dates are just used as an example. They could be moved up or back based on the City's wishes. We have the staff and ability to begin immediately.





### PROFESSIONAL FEES

Harris & Co. is pleased to offer City of Sun Valley, Idaho the following fee estimate. We understand your desire to keep costs low while not sacrificing value. We believe that our fees are competitive yet fair compensation for the services we are proposing. To arrive at this estimate, we relied on the information received and our discussions with management.

We hope you find our proposal reasonable and competitive and not an obstacle in your selection. We hope to have the opportunity to discuss any questions or concerns you have related to our fees, qualifications and references.

#### September 30, 2013 Audit

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Partners	10	\$ 180	\$ 1,800
Senior Manager	24	165	3,960
Senior	50	110	5,500
Staff	<u>38</u>	~75	<u>2,740</u>
<b>Total Audit Hours and Fees</b>	<b>122</b>		<b><u>\$ 14,000</u></b>

The above fees include time throughout the year for periodic advice and counsel. If a special project is requested or research required we would discuss our fees with you in advance. They would be billed at the rates above dependent on the level of staff required. The fees above include all out of pocket costs incurred in printing and processing the final audit reports as well as traveling expenses associated with the performing the audit.

**Fee Increases** - We do not expect the fee to increase over the next three years unless the scope of the audit is changed. Scope changes include if a single audit is required in the future and additional reporting is required. If all things remain relatively consistent, our fees will remain the same for the upcoming three years.

**Length of Retention of working papers** – This is addressed in the engagement letter that would be signed between Harris & Co. and the City after the award is made. We do retain all working papers in accordance with governmental and other applicable auditing standards. This generally will run up to seven years.





## AGREEMENT

The auditing firm agrees to any amendments by written agreement of both parties.

It is understood that this agreement may be terminated by either party with sixty (60) days written notice for cause.

Dated at Meridian, ID this day 13<sup>th</sup>, November, 2013.

Respectfully submitted,

By: Josh Tyne

Business Address: 2289 S. Bonito Way  
Meridian, ID 83442

Signature [Handwritten Signature]

Title Senior Manager

Telephone Number (209) 947-0339



**PROFESSIONAL RESUMES**



**Cheryl Guiddy, CPA  
Managing Partner/  
Engagement Partner**

### ***Relevant Experience***

Cheryl has over 20 years of experience in providing audit and tax support services to organizations, including nonprofits, over her career. During this time she has planned and performed financial and compliance audits for cities, colleges and schools, profit entities, other governmental and nonprofit entities, mortgage brokers, and entities receiving federal awards.

### ***Education***

- Cheryl received her B.S. in Business Administration from San Francisco State University

### ***Professional Designations /Civic Associations***

- Certified Public Accountant – Idaho
- Certified Public Accountant - Oregon
- Board Member, Idaho State Board of Accountancy
- Member, Idaho Society of Certified Public Accountants
- Member, American Institute of Certified Public Accountants
- Member, Idaho Nonprofit Center
- Member, BSU Accounting Department Advisory Board
- Former Member, Peer Review Committee of the ISBA
- Former Member, CPE Committee of the ISBA
- Leadership Boise Alumni

### ***Engagement Impact***

Cheryl will be the engagement partner responsible our services. Cheryl is responsible for the supervision and quality control of our work product and the staff working on the engagement. As managing partner she has authority to orchestrate the full resources of Harris & Co. on behalf of this engagement.



Robert Shappee,  
CPA, MS,  
Concurring/Tax  
Partner

### *Relevant Experience*

Robert has been practicing in public accounting for 10 years and joined Harris & Co, in 2006 coming from a Big 4 accounting firm. Robert has assisted his clients with tax compliance, planning and support as well as financial statement preparation and assurance. He has led and managed teams in various industries including not for profit, governmental, manufacturing, construction, retail, real estate development internet and others.

### *Education*

- Robert received his M.S. in Accountancy with an Emphasis in Taxation from Boise State University
- Robert received his B.S. in Business Administration from the University of La Verne

### *Professional Designations /Civic Associations*

- Certified Public Accountant – Idaho
- Member, Idaho Society of Certified Public Accountants
- Member, American Institute of Certified Public Accountants
- Former Board Member – Boise Valley Economic Partnership (2006/2007)
- Certificate in Financial Planning, Florida State University

### *Engagement Impact*

As concurring partner, Robert will provide another quality control element to our service delivery. He will review the planning and completion of the audit as well as all reports issued. He will be consulted with on all significant and high-risk areas during our audit.



**Josh Tyree, CPA  
Senior Manager**

### ***Relevant Experience***

Josh has 10 years of experience of providing public accounting services. His initial public accounting training was at a large national firm prior to joining the team at Harris & Co. During this time he has planned and performed financial and compliance audits for public and nonpublic companies, governmental and nonprofit entities, benefit plans, as well as provided internal control and other business and internal control consulting services. Josh is also active in the nonprofit community, speaking at the Idaho Nonprofit Conference along with other events and activities.

### ***Education***

- Josh received his B.A. in Business Economics with an Accounting Emphasis from the University of California Santa Barbara

### ***Professional Designations /Civic Associations***

- Certified Public Accountant – Idaho
- Certified Public Accountant - California
- Member, Idaho Society of Certified Public Accountants
- Member, American Institute of Certified Public Accountants
- Leadership Boise Alumni
- Member, Idaho Nonprofit Center
- Member, Boise Young Professionals
- Member, Associates Committee of Idaho AGC
- Treasurer, Helping Idaho Dogs
- Board and Finance Committee Member, Idaho Youth Ranch

### ***Engagement Impact***

Josh will be responsible for on-site management of the engagement and will supervise and review work performed by the audit staff. He will be the City's point of contact in providing year round services.



**Jake Emery, CPA  
Senior**

### ***Relevant Experience***

Jake's accounting experience started with three years in the accounting department of a large title and escrow company, and an internship at St. Luke's Regional Medical Center. After completing his accounting degree, Jake joined a local CPA firm and gained over three years of experience in auditing not-for-profit and governmental entities.

### ***Education***

- Jake received his Bachelor of Business Administration in Accountancy – Internal Audit Option from Boise State University

### ***Professional Designations /Civic Associations***

- Certified Public Accountant – Idaho
- Member, Idaho Society of Certified Public Accountants
- Member, American Institute of Certified Public Accountants
- Member, Association of Certified Fraud Examiners

### ***Engagement Impact***

Jake will assist Josh in on-site management of the engagement and will prepare and perform the audit fieldwork. He will assist Josh in the planning, wrap up and reporting of the engagement.

**PEER REVIEW REPORT**



**presnell**  
**GAGE, PLLC**

ACCOUNTING AND CONSULTING

609 South Washington, Suite 202  
Moscow, Idaho 83843  
www.presnellgage.com

(208) 882-2211

Fax (208) 883-3808

## System Review Report

November 29, 2012

To the Members of Harris & Co., PLLC and  
the Peer Review Committee of the Idaho Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Harris & Co., PLLC (the firm) in effect for the year ended June 30, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Harris & Co., PLLC in effect for the year ended June 30, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency*, or *fail*. Harris & Co., PLLC has received a peer review rating of *pass*.

*Presnell Gage, PLLC*

Presnell Gage, PLLC



CITY OF SUN VALLEY

FINANCIAL STATEMENT AUDIT PROPOSAL

FOR THE YEARS ENDING SEPTEMBER 30, 2013, 2014 and 2015



Condie  
Stoker &  
Associates

CERTIFIED PUBLIC ACCOUNTANTS



The CPA. Never Underestimate The Value.™

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

November 7, 2013

City of Sun Valley  
Sun Valley, Idaho 83353

Honorable Mayor and City Council:

Thank you for inviting us to submit a proposal to provide audit services for the City of Sun Valley ("the City") for the fiscal years ending September 30, 2013, 2014 and 2015. The City would be an extremely important client to us and represents the kind of client that Condie Stoker & Associates serves best.

We would be very pleased to serve as the City's independent auditors, and know that our proposal conveys our desire and qualifications to serve in this capacity.

#### Firm Information

Condie Stoker & Associates is an accounting firm located in Rupert, Idaho. Our firm, under differing names and partners, has been providing audit services since the 1950's. We work hard to provide our clients the kind of service they want and expect. We currently employ five CPAs, two of which are partners. The following is a small biography of the CPAs that will be working on your audit:

**Curtis A. Stoker, CPA** has worked as an accountant for 27 years. He graduated from Idaho State University with a Bachelor of Science degree in Accounting. He is a member of the AICPA and also the Idaho Society of CPA's. Curtis has been involved in conducting and managing audits of Governmental and nonprofit entities for all years in the profession.

**Kyle D. Condie, CPA** has worked as an accountant for 7 years. He is currently an audit manager at Condie Stoker & Associates. He graduated Cum Laude from Utah State University with a Master's Degree in Accounting. He is a member of the AICPA and also the Idaho Society of CPA's. Kyle has been involved in conducting and managing audits of Governmental and nonprofit entities for all years in the profession.

**Benjamin Brown, CPA** has worked as an accountant for 8 years. He is currently an audit manager at Condie Stoker & Associates. He graduated Magna Cum Laude from Utah State University with a Master's Degree in Accounting. He is a member of the AICPA and also the Idaho Society of CPA's. Ben has been involved in conducting audits of Governmental and nonprofit entities for the past two years in the profession.

#### Basic Audit Approach

We use computers extensively in our audit process. The electronic audit approach provides the opportunity to audit thoroughly. We would expect the City to provide us as much data as possible electronically.

We will work closely with the various individuals within the City with regard to the timing and method of obtaining the data necessary for us to test. Cooperation on both sides is necessary to accomplish the audit in the time period required.

### **Assessment of Internal Controls**

We utilize a systems approach to auditing which focuses heavily on our assessment of the effectiveness of the internal controls over financial reporting (internal controls). If our assessment of the internal controls indicates the potential for errors is high, in particular, financial statement information or management assertions, we design further audit procedures to maximize the probability of detecting such errors. If, on the other hand, our assessment of the effectiveness of the system of internal controls indicates the potential for errors is low, further audit procedures will be designed accordingly, and may be less in scope.

Our assessment of the effectiveness of internal controls requires that we gain a thorough understanding of your operations, your internal control environment, the various systems in use, and the management judgment processes used to convert the financial data into financial statement presentations. We obtain this knowledge through interviews with key management and operating personnel, the completion of certain questionnaires that have been developed for this purpose, by the preparation of systems flowcharts and procedural narratives, and by performing specific tests of the internal controls, when we determine they have been appropriately designed and implemented. It will provide us an excellent basis for designing our audit procedures.

### **Communication of Control Deficiencies**

Generally accepted auditing standards require that we communicate any deficiencies in internal controls discovered during our audit. We incorporate our findings as part of the entire audit process during the risk assessment procedures and as the field work progresses. Accumulating these findings is an integral part of the audit process. These findings are always communicated to the appropriate level of authority at the time they are discovered. There should never be a surprise at the end of the audit, because these findings or issues have already been discussed and, in many cases, resolved before the required communication of control deficiencies is issued. This can be a great opportunity to improve internal controls and get more benefit from the audit.

### **Information Needed From Management**

We expect to work with a professional and well-trained group of individuals. In addition to a reconciled trial balances and supporting schedules, items needed to complete the audit will include board minutes, organization charts, accounting manuals, lists of related parties, and preparation of confirmations and legal requests. We will provide a detailed list of items needed during the planning stage of the audit and before commencement of fieldwork.

### **The Audit Timeline**

The following schedule is an estimated timeframe for audit fieldwork and financial statement preparation. This schedule is dependent on cooperation of management, preparation of requested items, and any changes that may affect the scope of our procedures. In years 2 and three of this proposal we will have the ability and necessary staff availability to complete audit fieldwork and issue our report in the time needed by management. However, due to the date



Experience the Eide Bailly Difference



November 14, 2013  
Proposal for Services

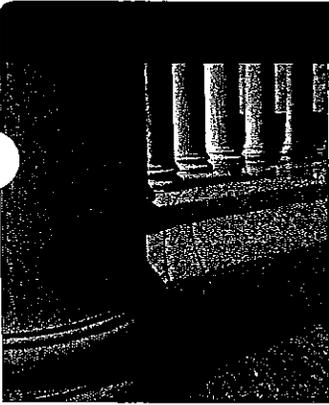
## City of Sun Valley

Eide Bailly LLP  
Scot Phillips, CPA  
877 W. Main St., Ste. 800  
Boise, ID 83702



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## Letter of Transmittal

Thank you for giving Eide Bailly LLP the opportunity to propose on audit services. We are excited at the opportunity to remain your auditors. As continuing auditors we can bring many benefits to the audit process. Since we know your people and accounting processes the audit experience will be smoother than with other firms. Our experience will allow your accounting staff more time to do their daily tasks during the audit instead of training new auditors. We also believe Eide Bailly is the right firm for the City of Sun Valley (the City) for the following reasons:

### **Government Industry Experience**

We are confident the City will benefit from continuing to work with Eide Bailly. Our extensive government experience and knowledge of the City positions us to be the right Firm for you. Our Boise office has more than 30 audit professionals whom specifically work with government audits. With more than 25 years' experience conducting government audits, the government industry has become a significant portion of our overall business. We conduct more than 35 government audits annually which account for over 13,500 audit hours. Additionally, we are involved in the AICPA's Governmental Audit Quality Center, AICPA's State and Local Government Expert Panel, the local chapter and national level of the Association of Government Accountants (AGA), and the review committee for the GFOA's Certificate of Excellence for Achievement in Financial Reporting.

We can provide the City additional benefits through the variety of free trainings we provide throughout the year. These include specific government trainings that keep participants up-to-date on new matters and new reporting requirements. A number of our clients attend these trainings and this allows for good networking opportunities for sharing of information.

### **Personal, Customized Service**

As accounting professionals, we offer vital services to organizations facing an ever-changing business environment. Delivering a high level of service to clients is a priority at Eide Bailly, and therefore, our staff members realize the importance of building strong business relationships and staying abreast of current issues impacting the government industry. During your engagement, we will work closely with your management team to identify issues and provide responsive solutions that are tailored to your organization. In addition, you will experience partner involvement during all phases of the engagement, as well as throughout the year. At Eide Bailly, we make it a priority to be accessible to our clients, which includes returning phone calls and e-mails in a timely manner.



We realize other firms are knowledgeable as well; however, we believe what differentiates us is personal and attentive service from all members of our service team, including partners and senior-level staff. We will get to know you and your staff and take the time to understand your specific challenges and opportunities. We pride ourselves on delivering honest and insightful advice beyond what is normally experienced in the public accounting industry.

#### **Timeliness**

The Boise office of Eide Bailly is the largest accounting office in the State of Idaho. This allows us to meet with you face to face at a moment's notice and deal with issues on a timely matter. We believe in clear, up-front and open communication with no surprises.

#### **Value for Fees**

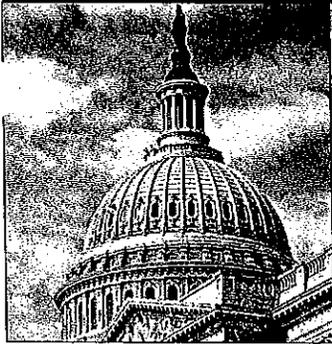
You can expect quality service at reasonable fees. Eide Bailly has established a reputation of providing quality work at a fair price. Our fees are based on the complexity of the issue and the experience level of the personnel necessary to address it. In the event you request additional services, Eide Bailly will obtain your agreement on fees before such work would commence. In other words, there will be no hidden fees.

#### **We Want to Work with You**

The following pages highlight our strengths as a firm and demonstrate why Eide Bailly merits serious consideration. Know that you will continue to be a highly valued client. Our people are proud to work with the City and would like to continue building a trusting relationship with your team. Please contact me at 208.383.4753 or [sphillips@eidebailly.com](mailto:sphillips@eidebailly.com) if you would like to discuss any aspect of this proposal.

Sincerely,

Scot Phillips, CPA  
Partner



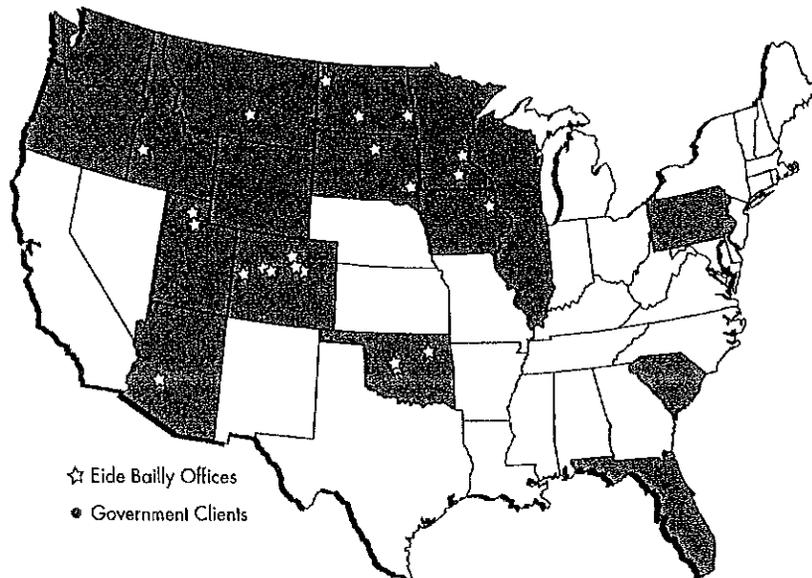
*"The City of Dilworth has worked with Eide Bailly for more than 25 years. Through the years, we have built a strong working relationship and value their professionalism. Their staff is extremely knowledgeable and provides a caring attitude at all times. The city appreciates their timely and efficient delivery of our audit and the willingness to answer questions throughout the year."*

~Sherri Farwell, Finance Officer  
City of Dilworth

## Firm Profile

### Eide Bailly Background

Founded in 1917, Eide Bailly is a Top 25 CPA Firm in the nation, with 22 offices in 10 states. The City will be served from our Boise office. The following map identifies Eide Bailly's office locations and client locations throughout the nation.

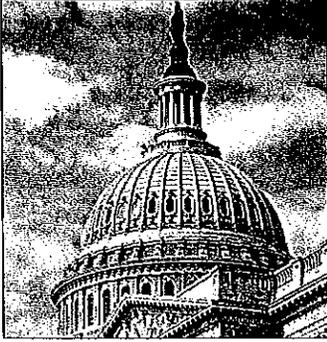


You will find professionals at Eide Bailly who have a genuine interest in helping you and your business grow and succeed. Our clients benefit from local, personal service and, at the same time, enjoy access to 1,300 professionals with diverse skill sets and experiences.

### Boise Office

The audit will be performed mainly by our Boise office of Eide Bailly. The Boise office has over 80 employees. More than 30 audit professionals work with our government clients providing over 15,000 hours of audit services. With more than 25 years of experience conducting government audits, the government industry has become a significant portion of our overall business.

Scot Phillips will be the partner on the engagement and Trisha DeLange will be the manager. In addition, a senior level in-charge and staff will also be assigned. In addition to our Boise office, we have access to government audit professionals from other offices, if needed, to consult on audit and accounting issues related to this engagement.



### **Governmental Experience**

The governmental industry represents Eide Bailly's third largest niche area—with 470 governmental clients firmwide. These clients include various governmental entities, including cities, counties, fire relief agencies, school districts, state agencies, tribal entities and housing authorities. Through serving these clients, our professionals have gained focused expertise in the governmental industry and will provide you with insightful advice that aids in managing the finances of the City.

The Firm has 130 full-time professionals who participate in our Governmental Services Group. These professionals share information, learn from others and stay up-to-date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the Firm

### **Single Audit Experience**

Eide Bailly has experience providing single audits related to federal expenditures which ensure our clients remain compliant. Our single audits include an audit of both the financial statements and the federal awards. We also assist in the preparation of the data collection form and prepare the reporting package for submission to the federal clearinghouse.

Eide Bailly audits more than \$5 billion in federal expenditures, which provides us with extensive experience in single audits. Paired with our many years of experience, we are qualified to effectively work with your organization to ensure that federal requirements are met. In addition, Eide Bailly participates semi-annually in the Single Audit Roundtable, which is a meeting of federal single audit coordinators and public accountants to discuss issues related to auditing federal dollars. We are involved first-hand as new items are discussed and clarifications are provided for different areas. This involvement ensures our staff members are aware of regulation changes which reduces your staff's need to do so.

### **Implementation of New Standards**

In an industry where standards continually evolve and change, Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards.



Additionally, several Eide Bailly professionals are placed on committees that have input into how new standards are written. This enables us to be involved from the beginning and influence the final outcome. Our clients benefit from our strong understanding of the standards and how they may affect their organization.

### **Industry Involvement**

Eide Bailly governmental professionals are well-positioned in organizations associated with governmental entities. We are members of the AICPA Governmental Audit Quality Center, whose primary purpose is to promote the importance of quality government audits. We have also held leadership roles in the GFOA at both the national and local levels.

Several members of our Firmwide government team are members of the GFOA's Special Review Committee for the Certificate of Excellence for Achievement in Financial Reporting. Because we know how important achieving the GFOA Certificate of Excellence for Achievement in Financial Reporting is to clients, we work with them to achieve this certification. Specific ways we have worked with our clients include the following:

- Review GFOA checklist as part of the audit process and ensure that all issues from the checklist have been addressed in the audit
- Frame our audit report so that it is GFOA-compliant
- Review any comments related to deficiencies and corrections received from the GFOA and help clients to make the necessary adjustments to fix the identified issues

Through these involvements, we stay abreast of and have input into new issues in governmental accounting. Your service team is very knowledgeable in emerging issues and how we can help the City with these issues.

Below is a summary list of some of our government audits and who have been awarded and currently maintain the GFOA's Certificate of Achievement for Excellence in Financial Reporting:

- City of Boise, ID
- Ada County, ID
- Washington's Lottery, WA
- Douglas County, CO
- Jefferson County, CO
- City of Billings, MT
- Ogden City, UT
- City of Deephaven, MN
- City of White Bear Lake, MN
- City of Moorhead, MN
- City of Flagstaff, AZ
- Town of Buckeye, AZ
- Public Employees Retirement System of Idaho, ID



### **National Resources**

When you work with Eide Bailly, you have access to 1,300 talented staff members across the firm with diverse experiences, skill sets and expertise.

We know the importance of a strong business relationship and, therefore we keep staffing changes to a minimum from year-to-year. Eide Bailly has a high retention rate, which allows us to provide stability. Your service team has extensive experience in the government industry. You will find comprehensive profiles for each team member in Appendix A. The following information will provide an overview of your service team.

#### **Scot Phillips, CPA, Partner**



Scot will return and serve as your Engagement Partner, and will be responsible for directing the engagement and ensuring timely delivery of quality services. He has more than 13 years in public accounting with experience in the governmental industry and is the Audit Department Head for the Boise office. Prior to being Department Head, Scot was part of the Firm's A&A technical support group focusing on governments and non profits. This group provides the technical support firmwide for complex issues. Scot currently has consulting responsibility for City of Boise, Public Employees Retirement System of Idaho (PERSI), Housing Authority of the City of Pocatello, Boise City/Ada County Housing Authority, and Idaho Housing and Finance Association. Scot is a member of the AICPA's PCPS Technical Committee focusing on government industry. Scot holds the Certified Public Accountant (CPA) designation and is located in our Boise, ID office.

#### **Trisha DeLange, CPA, Manager**



Trisha will return to serve as the Manager and will be responsible for coordinating all services and ensuring timely delivery of quality services. She has more than four years in public accounting with experience in the government industry throughout her career. A few of Trisha's government clients include: Boise School District, Idaho State Lottery, State of Idaho Office of the State Controller, Washington's Lottery, and City of Caldwell. Trisha will be returning to your engagement and is already familiar with your processes and personnel, which should make for an efficient audit. Trisha holds the CPA designation and is located in our Boise, Idaho office.



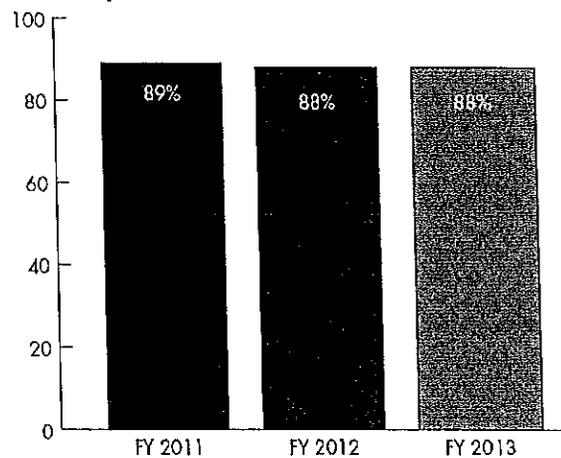
### **Affirmative Action**

Eide Bailly adheres to the principles of Affirmative Action through our daily human resources and business operations practices. Members of your service team and all members of Eide Bailly operate within the Affirmative Action guidelines and value its objectives.

### **Continuity of Staff**

To help ensure a strong business relationship and to minimize disruptions, we keep staffing changes to a minimum. Compared to the national average, Eide Bailly experiences a high retention rate which translates to providing our clients with consistent service teams. We will strive for continuity of staff for your engagement. With this continuity comes quality, as team members' knowledge of your organization grows from year to year.

**Eide Bailly Firmwide Staff Retention Rate**



Should the need arise to change any of the key engagement personnel, we will notify you and provide the qualifications of the proposed replacement. Upon your approval, new engagement personnel will join your service team.

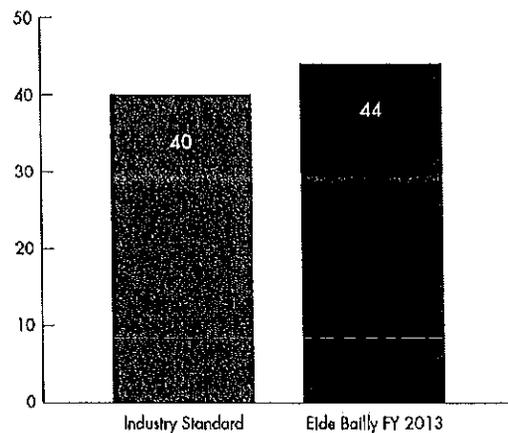
### **Continuing Education**

Because we are committed to the governmental industry, we provide our professionals with specific, ongoing training related to governmental issues. This investment ensures our people stay current on the unique challenges and opportunities within the government sector so they are in the best position to help clients address these issues.



Firmwide, our continuing professional education program requires all professional staff obtain education that exceeds the requirements of the American Institute of Certified Public Accountants (AICPA) and where applicable, Government Auditing Standards. The Firm places a strong emphasis on lifelong learning and recognizes the importance of developing our professionals to best serve our clients. This past year we provided our client service professionals with an average of 44 hours of professional education, compared with the 40 hour accounting industry requirement. In addition, we regularly share information among the audit teams in different offices to ensure we are providing clients with the latest thinking and best possible solutions.

#### Eide Bailly Average Hours Education



Our governmental professionals obtain continuing professional education through the following means:

- Government-specific seminars sponsored by the AICPA
- Seminars sponsored by the Government Finance Officers Association (GFOA)
- Involvement with local chapters of the GFOA
- Eide Bailly seminars specific to governmental issues which are taught by our experienced managers and partners, and also nationally recognized experts in governmental accounting. The most recent of these seminars was held in June, 2013.

By expanding our knowledge of issues important to governmental organizations, we are able to provide more in-depth, knowledgeable solutions to our clients.



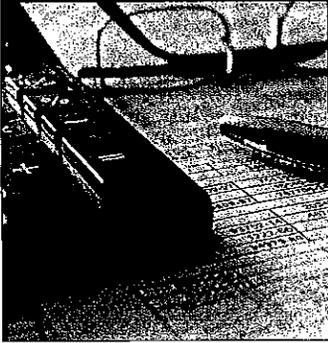
We asked our clients to describe Eide Bailly...

*"... invaluable to our success ... leading-edge experts ... resourceful in recommending strategies ... there for us ... treats us as a valued customer ... passionate about helping clients ... valued business advisors."*

We encourage you to contact our clients so they can share their personal Eide Bailly experience with you.

As a top 25 CPA firm with 22 offices in 10 states, Eide Bailly is the firm of choice for 49,000 clients. We recently asked our clients what they valued most about their relationship with our firm. Industry knowledge, attentive service, genuine advice and friendly people were just a few of the responses we received. Our clients are truly the best critics of our service. Listed below are several governmental clients who have similarities to the City as references. We encourage you to contact these clients to learn more about their Eide Bailly experiences.

<b>Similar Engagements</b>		
<b>Client Name</b>	<b>Scope of Work</b>	<b>Contact</b>
City of Boise	CAFR/Single Audit	Mollie Holt 208.384.3722
City of Caldwell	FS/Single Audit	Eljay Waite 208.455.3000 Ext. 4638
City of McCall	FS/Single Audit	Lindley Kirkpatrick 208.634.7142
City of Nampa	CAFR/Single Audit	Vikki Chandler 208.468.5737



## Specific Audit Approach

### **Eide Bailly Audit Methodology**

At Eide Bailly, we promise you a better overall experience. While we recognize that multiple firms are capable of accomplishing the objectives of an audit, Eide Bailly appreciates that every situation and every organization is different and we tailor our approach based on the needs of each governmental client.

Eide Bailly values its business relationships and demonstrates this through our partner and manager involvement. Our senior level professionals are involved with our clients and accessible throughout the year. They do not delegate all tasks to staff, but rather stay involved onsite during fieldwork as well as stay connected throughout the year. This approach delivers the greatest benefit to our clients in that we are able to stay abreast of changes in and updates to our client's operating environment and partner with them to achieve optimal results.

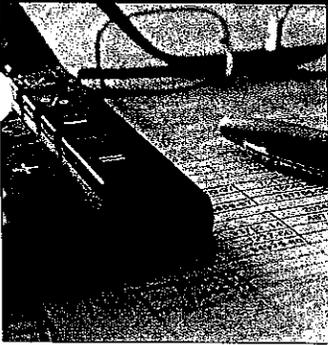
Additionally, our clients experience a communication approach that stands apart in both style and frequency. Because we recognize that effective communication is critical throughout the entire audit process, our service approach is one where communication begins with planning and continues throughout the year. We take a collaborative communication approach with our clients and include them in the process as our peers. Our clients offer a wealth of knowledge and information about their organization, and communicating with them as a business partner ultimately produces the best outcome.

During the course of our auditing services, we will hold periodic meetings with your management. Prior to beginning the engagement, we will discuss with management:

- The engagement timeline
- The audit approach and process
- Additional considerations that may affect scope, schedules and work papers to be prepared by your personnel

### **Sampling**

Sampling may be performed for tests of controls, compliance testing and substantive tests of certain accounts and transactions. During our audit of basic financial statements, we will also select various transactions for testing based on materiality assessed at the appropriate level. These transactions may include such items as capital asset additions, expenditures, subsequent disbursements and subsequent receipts. We will be pleased to discuss specific sample sizes and selection methods when they are determined, either during audit planning or during fieldwork. We will select the appropriate sample size to support our conclusions in compliance with laws and regulations.



We will use confirmations in the areas of cash and investments, debt and other areas deemed necessary.

We will perform tests of the City's compliance with certain provisions of laws, regulations, contracts and grants. We will assess the risk of material misstatement resulting from violations of laws and regulations having a direct and material effect on the determination of financial statement amounts. These laws and regulations can relate to items such as budgetary compliance, purchasing compliance and cash and investment compliance, as well as single audit compliance, as applicable.

We will combine compliance tests of laws and regulations that involve the inspection of documentation supporting transactions with substantive tests of transactions and tests of control procedures.

Our audit will meet all federal and state requirements, as applicable. Samples will be used to the extent necessary to support our conclusions on compliance with laws and regulations.

### **Software**

Eide Bailly staff utilizes progressive and effective software to streamline the audit process and make it as efficient as possible. The major software products we utilize include:

- **Prosystem Engagement** – Software to facilitate the preparation of audit adjustments and financial statements in a paperless format.
- **Audit Command Language (ACL)** – Data extraction software for various uses, including selecting samples, reconciling data, and exception reporting and recalculation.
- **Microsoft Excel** – Software to prepare audit workpapers and schedules.
- **Microsoft Word** – Software to generate audit memos, audit correspondence and audit workpapers.

Through the use of our Electronic Data Processing (EDP) software, our audit approach delivers an effective and efficient use of time. We have found that we can achieve this objective by obtaining various reports from the EDP system. During the planning phase, we will review your EDP software to determine control features. Our audit procedures will test these features. We will also meet with your information technology staff to identify the ability of your EDP system to generate reports and information, which we can use throughout the audit to supplement or replace other audit procedures. Potential data to be downloaded from the City's server includes trial balances, disbursement ledgers and payroll ledgers.



### **Analytical Procedures**

Eide Bailly will apply analytical procedures throughout general planning to improve our understanding of your operations and to identify audit areas for increased attention. These will be applied to assist in planning the nature, timing and extent of other procedures. They will be applied to all balance sheet, revenue/receipt and expense/expenditure areas. These procedures include, but are not limited to, the comparison of current year to prior year and budget amounts. Areas that show results different from those anticipated or planned will be further investigated to determine the validity of the variance.

Eide Bailly software will be used to the fullest extent possible in the analytical review, sampling, account analysis and federal program areas. We may ask your personnel to provide certain electronic data files, if available, on which we will use our data extraction software.

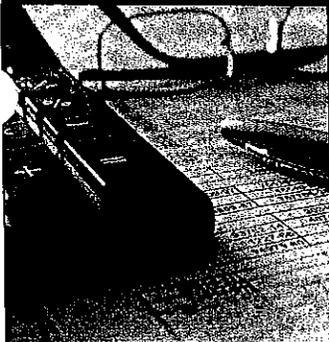
### **Internal Controls Approach**

The approach we will take to gain an understanding of your internal controls includes:

- Interview the City personnel
- Review organizational charts, accounting and procedure manuals and programs
- Complete internal control questionnaires
- Write-up system narratives
- Evaluate items selected for testing
- Review controls over financial information systems

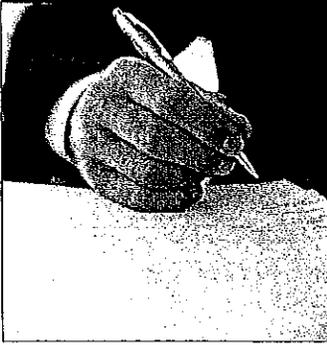
In addition, our engagement approach is based on two key assumptions:

- Observations we believe will help the City achieve its objectives will be shared. We will also be pleased to respond to inquiries you may have about financial or other business matters.
- The assistance to be provided by your personnel, including the preparation of schedules and analyses of accounts, will be discussed with the finance department. The timely completion of this work will assist us in performing our work efficiently.



### **Compliance with Laws and Regulations**

During the planning process, we will discuss with the City management and personnel the laws and regulations to which the City is subject. The object of our discussion will be to determine those laws and regulations that could have a material impact on the financial statements and those laws and regulations pertinent to the City's federal financial assistance programs. Pertinent to our discussion will be our knowledge of such laws and regulations, and our knowledge of Government Auditing Standards. We are aware of the applicable requirements, and consider them when determining the necessary audit procedures for the City.



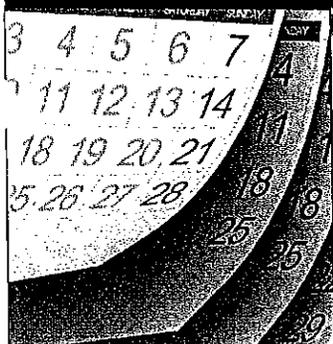
## Estimate of Hours

### Number of Hours for Each Segment

During fieldwork, Eide Bailly segregates the audit steps for each significant audit area. Based on our reviews of the prior year's audit report and discussions with your personnel, we anticipate the following to be a realistic summary the hours necessary to complete the work by staff level.

Breakdown of Hours		
Audit Area	Years One and Two	Year Three*
Partner	35	40
Manager	35	40
Senior Associate	50	50
Staff	50	50
Total	170	180

\*We anticipate the implementation of GASB 68 during year three will increase on our projected hours.



# Proposed Annual Audit Timing

## Proposed Audit Timetable

We understand your requested timeline and are committed to meeting your deadlines. The following table identifies the structure of our audit and the timing of each section.

Engagement Timeline	Year One*	Years Two and Three
Activity	Timing	Timing
Planning	December/January	October
Fieldwork	April	November/December
Exit Conference	April	December
Reporting/Final Report	May 15 <sup>th</sup>	March (or earlier)

\*Due to the timing of the Request for Proposal, we are unable to modify our current schedule between January through March 2014, which is one of our busiest seasons, to perform and complete the audit of the City prior to the requested deliver date of March 31. Moving forward, we will be able to accommodate the timing of the City's engagement and anticipate performing the work much earlier in the year.

## Support from the City staff

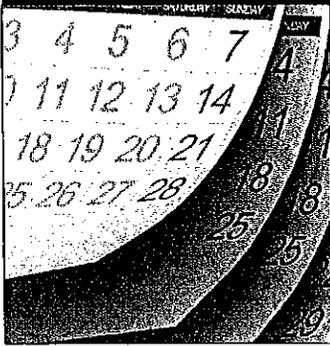
Upon appointment as your auditor we do ask that the City's staff assist us in obtaining information prior to beginning the engagement. This includes preparing schedules, confirmations and work papers enabling us to make the best use of your time when we are in the field. We try to keep this time to a minimum by preparing a detailed "prepare by client listing." We will discuss this preliminary schedule to ensure the timetable meets your needs and makes the most effective use of your staff members' time. This will in turn provide the City the specific benefits of receiving timely service along with ensuring ongoing communication.

## Audit Process

Our audit approach is designed to collaborate with the City and achieve optimal results. The approach consists of five major components: Planning, Pre-Work, Fieldwork, Reporting, and Ongoing Communication. The objectives and timing of each component are described in the following:

### Planning:

- Gain knowledge of organization and environment
- Perform analytical procedures to identify audit risk areas
- Consider fraud through inquiry and brainstorming
- Develop audit budget by individual areas



#### **Pre-Work:**

- Determine audit procedures by area, based on results of audit planning
- Determine confirmation needs
- Prepare listing of audit information requested from organization

#### **Fieldwork:**

- Review internal controls
- Review minutes, resolutions and ordinances
- Perform tests of legal compliance
- Audit areas based on risk assessment
- Obtain and prepare schedule and analyses supporting the financial information
- Review of tax information
- Discuss findings with management
- Discuss proposed journal entries with management

#### **Reporting:**

- Prepare draft of financial report and management letter
- Provide report to management for review and comment
- Present final report to Council

#### **Ongoing Communication: Throughout the year**

- Obtain interim financial statements throughout the year for review
- Analyze significant changes and identify areas to further tailor our audit plans and to keep us up-to-date with continuing changes
- Compare the interim results to year-end results for the past few years to identify potential issues in the financial reporting process
- Participate periodically at your Council meetings, and any other meetings, at the Council's request



## Fee Structure

We propose the following fees based on our understanding of the scope of work and the level of involvement of the City staff:

<b>Professional Fees</b>			
	<b>2013</b>	<b>2014</b>	<b>2015</b>
Annual Audit	\$19,500	\$20,000	\$20,500

### **Fee Description**

Proposed fees include all out-of-pocket/travel expenses incurred for the annual audit and the funds described in the RFP. The fee does not include any additional funds or single audits required by A-133. The fee for any additional funds or single audits will be at a separate cost to be determined upon gaining an understanding of the amount of work that will be required. Additional fees will be negotiated in advance of performing the work.

### **Billing Policy Regarding Telephone Inquiries**

We have found that clients appreciate access to all of their service team members. We embrace this need and will ensure all our team members are available to service your questions and issues. This level of service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we will bring it to your attention and obtain approval before proceeding on a path of resolution.



## Other RFP Items

### **Non Assignment of Agreement**

We will not perform any assignment of agreement for the City's engagement. All work will be performed by Eide Bailly staff.

### **Amendments**

Eide Bailly will review all amendments issued and discuss with the City prior to acceptance.

### **Length of Agreement**

Eide Bailly acknowledges the engagement is for a three year period and will negotiate with the City any extensions.

### **Termination Agreement**

We have read and understand the Termination Agreement as set forth in the RFP issued by the City.

### **Full Access by Key City Personnel**

Eide Bailly values its business relationships and demonstrates this through our partner and manager involvement. Our senior level professionals are involved with our clients and accessible to the City and City Council throughout the year.



## Retention of Working Papers

The following is our policy regarding retention of client files. Eide Bailly provides access to these files to our clients as required by your personnel.

### **Audit and Accounting Files**

Audit and accounting files, including all workpapers that are a part of the files supporting our audit, review, compilation, or attestation engagements involving continuing clients of the firm, will be retained for eight years from the date of the financial statements, except for the following circumstances:

- Reports prepared for other clients that require a longer retention period due to statute or regulatory provisions.
- If the client is undergoing an IRS examination or has been advised that an examination will take place, consideration should be given if the eight-year retention period is adequate.
- If the firm has been served a subpoena for the client records, or has received notice of a claim involving the engagement, consideration should be given if the eight-year retention period is adequate.
- If there are any engagement records of continuing future significance that should be retained for a longer period, they should be marked for a special retention period.
- If the engagement records are subject to record retention requirements imposed by federal, state or local governmental regulations, or a federal audit guide or contractual arrangement as a condition of performing the engagement, consideration should be given if the eight-year retention period is adequate.

Information needed longer than these guidelines should be included in carry forward or permanent files.

Prior to any audit and accounting files being destroyed, each person responsible for the billing of clients will get a list of the files scheduled for deletion to review and approve.



### **The Eide Bailly Difference**

Our professionals deliver genuine and insightful advice beyond what is normally expected in the public accounting industry.

We are confident you will benefit from working with Eide Bailly.

## **Why Choose Eide Bailly**

### **We Want to Work with the City of Sun Valley**

When you do business with Eide Bailly your experience will be different than working with other CPA firms. Know that you are not “just another client,” but someone with whom we want to do business. By applying our focused experience and comprehensive capabilities, we will provide genuine advice to help you reach your business goals and transform challenges into new possibilities. Specifically, you will experience:

- Personal, customized service that leads to long-term business relationships
- Experienced professionals who know your organization and can provide effective solutions
- Attentive service from all members of our service team, including the partner and manager levels
- Quality work at a fair price

Our people are excited about the opportunity to continue working with you and build a trusting relationship with your team. We look forward to continuing working with the City of Sun Valley.



## Appendix A – Team Profiles



## Scot R. Phillips, CPA

Partner

208.383.4753 | [sPhillips@eidebailly.com](mailto:sPhillips@eidebailly.com)

### Knowledge and Experience

- More than 13 years public accounting experience providing services to a variety of clients, including privately held companies, manufacturing companies, employee benefit plans, government and non-profit organizations.
- Expertise encompasses audit, reviews and compilations of financial statements, interpretations of financial information and assistance with acquisitions.

### Professional Memberships

- American Institute of Certified Public Accountants (AICPA)
- AICPA PCPS Technical Committee
- Idaho Society of Certified Public Accountants
- Association of Government Accountants

### Designations & Licensures

- Certified Public Accountant

### Education

- Bachelor of Business Administration, Accounting – Idaho State University, Pocatello
- Associate of Arts and Sciences, Accounting - Ricks College, Rexburg, Idaho
- Associate of Arts and Sciences, International Business - Ricks College, Rexburg, Idaho



# Trisha J. DeLange, CPA

Audit Manager

208.383.4772 | [tdelange@eidebailly.com](mailto:tdelange@eidebailly.com)

## Knowledge and Experience

- More than four years of public accounting experience providing audits, reviews, compilations and agreed-upon procedures.
- Work with financial institutions, governmental entities, for-profit and non-profit organizations.

## Professional Memberships

- American Institute of Certified Public Accountants
- Idaho Society of Certified Public Accountants

## Designations & Licensures

- Certified Public Accountant, Idaho

## Education

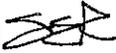
- Master of Accountancy – University of Montana
- Bachelor of Business Administration, Accounting – University of Montana



CITY OF SUN VALLEY  
REPORT TO THE CITY COUNCIL

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TO: Honorable Mayor and City Council

FROM: Susan E. Robertson, ICMA-CM   
City Administrator

SUBJECT: Resolution 2013-28

DATE: November 27, 2013

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In October 2012, the City Council adopted a new Salary Pay Range for employee salaries. It was subsequently amended in April and May 2013 to incorporate the classification of two additional positions. In the course of the recruitment of candidates to fill vacant positions over the last year, it was learned that the Salary Pay Range appears to be low for a number of positions. The City Council asked that a new salary comparison be undertaken to determine whether or not that was the case. It was also requested that the City Administrator position be included in the survey and subsequent salary pay range schedule.

Before beginning the salary survey, I spent some time considering the number and type of communities to be surveyed. The salary survey that preceded the Salary Pay Range adopted in October 2012 surveyed eight communities for all positions and two additional communities for Fire Department positions. Because not all communities have the same staff positions, in some cases the number of surveyed communities for which salary information was available for positions was between two and five communities. Given that a decreased number of communities surveyed can result in the skewing of data, I believed it was important to increase the survey sample size. For the survey that was done this year, I expanded the sample size to 17 communities for all City positions and 21 communities/fire districts for Fire Department positions.

All of the communities that were surveyed in 2012 – Blaine County, Hailey, Ketchum, Boise, Breckenridge, Frisco, Mountain Village, Telluride, Jerome (fire only), and Twin Falls (fire only) – have been included in this year's survey. Salary information gathered from Twin Falls has been expanded to all positions rather than just Fire Department positions. The number of ski communities surveyed has been expanded from four to twelve. Although there are differences in the ski communities, I believe that there are enough commonalities to make them better comparables than other communities in Idaho that are similar in size to Sun Valley.

In addition to this memorandum, your packets contain four items for review related to this matter. The first item is the current City of Sun Valley Salary Pay Range. Second, there is the City of Sun





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In addition to this memorandum, your packets contain four items for review related to this matter. The first item is the current City of Sun Valley Salary Pay Range. Second, there is the City of Sun

Valley 2013 – 2014 Salary Comparison. The Salary Comparison shows the trimmed mean (the mean minus the lowest and highest salary) for both the minimum and maximum of the salary range for each position. It also shows the percentage variation of the trimmed mean from Sun Valley's current minimum and maximum salary and from the proposed salary (approximately equivalent to the trimmed mean). The only exception is the maximum proposed salary for the Assistant City Clerk/Assistant Treasurer position. It was left at the current maximum for that position because the person recently hired for that position was hired almost at the top of the range and there is less than a 5% difference. The third item is a summary sheet – Current and Proposed Salary Ranges. Aside from the current and proposed salary ranges, it shows the current salary for each position, the salary after each proposed adjustment is made, and the cost impact of the adjustments. Finally, there is Resolution No. 2013-28 which includes the Proposed City of Sun Valley Salary Pay Range in Exhibit A detailing the steps between the minimum and maximum salaries.

Based on the results of the salary comparison, I am recommending adjustments to the minimum and maximum salaries (and steps in between) of a number of positions effective December 6, 2013. Most of the adjustments are upward although in some cases lower adjustments are warranted. The cost impact of adjusting existing salaries to the next closest step of the salary pay range for each position is expected to be \$30,050 in fiscal year 2013 – 2014 based on implementation of the proposed salary pay range in December. If the proposed changes to the salary pay range are approved, there will need to be a mid-year budget adjustment as a result. I anticipate that the cost at that time will be covered by a combination of savings from other line items, unanticipated revenue, and unappropriated fund balance. The ongoing full year impact beginning with the 2015 Budget is a little over \$36,000.

**RECOMMENDATION**

I recommend that Resolution 2013-28 with its accompanying exhibit, Exhibit A, be adopted.

**CURRENT CITY OF SUN VALLEY SALARY PAY RANGE**

EFFECTIVE OCTOBER 1, 2012, AMENDED APRIL 4, 2013 & MAY 2, 2013

SALARY PAY RANGE/STEPS	MIN	MAX	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
ADMINISTRATION											
FINANCE MANAGER/TREASURER	63,456	90,313	63,456	66,946	70,628	74,866	79,358	83,326	86,659	88,825	90,313
CITY CLERK	50,848	68,885	50,848	52,882	55,526	58,302	61,217	63,054	64,756	66,052	68,885
ASSISTANT CITY CLERK/ASSISTANT TREASURER	38,925	55,315	38,925	40,974	43,023	45,072	47,121	49,170	51,219	53,268	55,315
DEPUTY CITY CLERK	33,103	47,179	33,103	34,924	36,844	39,055	41,398	43,468	45,207	46,337	47,179
ADMINISTRATIVE RECEPTIONIST	31,795	40,684	31,795	33,067	34,389	35,765	36,910	38,017	39,043	39,824	40,684
COMMUNITY DEVELOPMENT DEPARTMENT											
COMMUNITY DEVELOPMENT DIRECTOR	76,296	103,014	76,296	79,348	83,315	87,481	90,980	94,619	98,215	101,947	103,014
BUILDING OFFICIAL	58,536	82,557	58,536	61,755	65,152	69,061	73,205	76,865	79,171	81,150	82,557
PRINCIPAL PLANNER	55,662	77,374	55,662	57,888	60,783	63,822	67,013	69,694	72,481	75,381	77,374
ASSOCIATE PLANNER	41,291	57,084	41,291	43,562	45,958	48,715	50,908	52,944	54,532	55,896	57,084
PLANNING TECHNICIAN	34,399	44,008	34,399	35,775	37,206	38,880	40,047	41,248	42,279	43,125	44,008
SOCIETY DEPARTMENT											
STREET SUPERINTENDENT	65,062	89,614	65,062	67,990	71,389	74,959	78,332	81,465	84,235	87,604	89,614
STREET SUPERVISOR/CITY EVENTS COORDINATOR	46,727	63,008	46,727	48,596	51,026	53,577	55,720	57,838	59,862	61,658	63,008
STREET MAINTENANCE/FACILITIES ADMINISTRATOR	46,727	63,008	46,727	48,596	51,026	53,577	55,720	57,838	59,862	61,658	63,008
POLICE DEPARTMENT											
POLICE CHIEF	77,999	103,109	77,999	80,729	83,958	88,156	92,564	96,266	99,154	101,633	103,109
ASSISTANT POLICE CHIEF	64,161	88,825	64,161	66,407	69,063	72,861	76,869	80,712	83,941	86,459	88,825
POLICE SERGEANT	53,927	71,919	53,927	55,814	58,047	60,949	63,692	66,240	68,227	69,592	71,919
POLICE CORPORAL	45,718	62,881	45,718	47,547	49,686	52,171	54,779	57,244	59,248	61,025	62,881
PATROL OFFICER	43,959	58,224	43,959	45,717	47,775	50,163	52,170	54,257	55,884	57,282	58,224
POLICE CLERK	37,704	45,367	37,704	38,835	40,000	41,280	42,395	43,243	44,107	44,990	45,367
FIRE DEPARTMENT											
FIRE CHIEF	63,904	96,347	63,904	66,460	70,448	75,379	81,409	87,922	91,439	95,097	96,347
ASSISTANT FIRE CHIEF	55,295	76,382	55,295	57,230	59,520	62,793	66,247	69,559	72,341	74,512	76,382
TRAINING & OPERATIONS OFFICER	54,668	69,675	54,668	56,544	58,420	60,296	62,172	64,316	66,192	68,068	69,675
FIRE CODE ENFORCEMENT OFFICER	36,120	46,919	36,120	37,384	38,880	40,824	42,865	43,936	45,035	46,026	46,919

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

ABOUT THE SURVEYED COMMUNITIES...

COMMUNITY	POPULATION	SQUARE MILES	DENSITY/ SQUARE MILE	NUMBER OF HOUSING UNITS	MARKET VALUATION	MEDIAN INCOME
Aspen, CO	6,680	3.5	1,909	6,339	1,277,761,150	74,509
Blaine County, ID	21,146	2,643.6	8	15,116	9,671,497,793	62,906
Boise, ID	212,303	79.4	2,675	91,628	17,522,407,246	49,516
Breckenridge, CO	4,540	5.0	908	6,911	484,016,670	55,982
Crested Butte, CO	1,487	0.7	2,124	1,069	700,809,690	56,583
Dillon, CO	904	2.3	393	1,723	63,858,010	78,657
Frisco, CO	2,683	1.8	1,491	3,130	159,546,230	73,664
Hailey, ID	7,920	3.7	2,170	3,554	840,281,613	58,359
Jackson, WY	9,838	3.0	3,335	4,736	2,172,090,274	54,234
Ketchum, ID	2,689	3.1	873	3,564	2,632,704,000	64,583
Mountain Village, CO	1,320	3.3	400	2,066	317,578,720	42,250
Park City, UT	7,558	17.6	429	9,471	6,652,579,000	61,383
Sun Valley, ID	1,401	9.9	142	2,610	2,049,239,174	56,071
Snowmass Village, CO	2,826	25.5	111	2,355	511,548,130	60,865
Steamboat Springs, CO	12,088	10.1	1,197	9,966	697,768,530	64,825
Telluride, CO	2,325	0.7	3,321	2,070	250,114,140	64,244
Twin Falls, ID	44,125	18.1	2,438	18,033	2,873,124,481	41,124
Whitefish, MT	6,460	11.8	547	4,086	1,164,988,222	41,940
Jackson Hole Fire/EMS, WY	21,294	3,995.4	5	12,926	11,581,536,662	73,627
Jerome Fire Department, ID	10,890	5.5	1,973	3,985	634,136,437	32,177
Snowmass-Wildcat Fire District, CO	12,000	24.0	500	not available	not available	not available
Wood River Fire and Rescue, ID*	10,000	1,500	7	not available	1,146,773,874	not available

\*Net Taxable rather than Market Valuation provided.

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: CITY ADMINISTRATOR	COMMUNITY	MINIMUM SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	170,352	170,352		
	Blaine County, ID	142,181	142,181		
	Boise, ID	n/a	n/a		
	Breckenridge, CO	157,704	157,704		
	Crested Butte, CO	74,626	111,940		
	Dillon, CO	109,000	109,000		
	Frisco, CO	115,000	115,000		
	Hailey, ID	104,416	104,416		
	Jackson, WY	144,070	144,070		
	Ketchum, ID	127,351	163,269		
	Mountain Village, CO	111,552	150,923		
	Park City, UT	99,567	147,900		
	Snowmass Village, CO	136,741	136,741		
	Steamboat Springs, CO	145,000	145,000		
	Telluride, CO	113,549	113,549		
	Twin Falls, ID	92,846	133,718		
	Whitefish, MT	118,291	118,291		
	Trimmed Mean of Surveyed Communities	122,662	134,949	29.12%	3.81%
	2013 Sun Valley Salary Range	95,000	130,000		
	2014 Proposed Sun Valley Salary Range	122,670	134,950	0.01%	0.00%

NOTE: Hailey salary includes \$4,016 deferred compensation pay  
 Jackson salary includes \$4,196 deferred compensation pay  
 Frisco also provides a \$12,000 housing allowance that is not included in the salary numbers  
 Telluride also provides a \$20,000 housing allowance that is not included in the salary numbers

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: FINANCE MANAGER/TREASURER	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	70,995			98,214		
	Blaine County, ID	65,123			94,656		
	Boise, ID	70,429			105,664		
	Breckenridge, CO	64,767			92,632		
	Crested Butte, CO	74,041			111,061		
	Dillon, CO	78,171			109,439		
	Frisco, CO	79,686			111,848		
	Hailey, ID	55,660			55,660		
	Jackson, WY	69,800			101,131		
	Ketchum, ID	75,203			96,413		
	Mountain Village, CO	91,556			123,870		
	Park City, UT	78,585			116,733		
	Snowmass Village, CO	68,720			122,579		
	Steamboat Springs, CO	64,383			86,381		
	Telluride, CO	68,194			95,472		
	Twin Falls, ID	82,914			119,392		
	Whitefish, MT	74,984			87,032		
	Trimmed Mean of Surveyed Communities	72,400	14.09%		103,243	14.32%	
	2013 Sun Valley Salary Range	63,456			90,313		
	2014 Proposed Sun Valley Salary Range	72,400		0.00%	103,250		-0.01%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: CITY CLERK	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	67,621		93,310		
	Blaine County, ID	51,916		75,459		
	Boise, ID	58,781		88,192		
	Breckenridge, CO	53,367		76,329		
	Crested Butte, CO	50,284		75,426		
	Dillon, CO	54,092		75,729		
	Frisco, CO	54,060		81,140		
	Hailey, ID	53,580		53,580		
	Jackson, WY	48,884		70,826		
	Ketchum, ID	75,203		96,413		
	Mountain Village, CO	76,312		99,186		
	Park City, UT	n/a		n/a		
	Snowmass Village, CO	68,720		92,702		
	Steamboat Springs, CO	64,383		86,382		
	Telluride, CO	68,194		95,472		
	Twain Falls, ID	n/a		n/a		
	Whitefish, MT	55,931		72,342		
	Trimmed Mean of Surveyed Communities	51,816	1.90%	71,981	4.50%	
	2013 Sun Valley Salary Range	50,848		68,885		
	2014 Proposed Sun Valley Salary Range	51,800		72,000		0.03%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: ASSISTANT CITY CLERK/ASSISTANT TREASURER	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
<u>COMMUNITY</u>						
Aspen, CO	35,220			48,064		
Blaine County, ID	41,387			60,155		
Boise, ID	35,568			44,907		
Breckenridge, CO	38,383			52,441		
Crested Butte, CO	32,929			49,394		
Dillon, CO	40,261			56,366		
Frisco, CO	40,523			56,187		
Hailey, ID	44,304			46,800		
Jackson, WY	36,727			53,215		
Ketchum, ID	49,336			63,249		
Mountain Village, CO	38,573			52,195		
Park City, UT	33,010			49,046		
Snowmass Village, CO	47,504			61,752		
Steamboat Springs, CO	39,526			53,153		
Telluride, CO	37,093			51,930		
Twin Falls, ID	33,618			48,412		
Whitefish, MT	45,989			59,571		
Trimmed Mean of Surveyed Communities	39,179	0.65%		53,245	-3.74%	
2013 Sun Valley Salary Range	38,925			55,315		
2014 Proposed Sun Valley Salary Range	39,175		0.01%	55,315		-3.74%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: DEPUTY CLERK	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	36,981		51,034		
	Blaine County, ID	36,953		53,710		
	Boise, ID	25,193		37,794		
	Breckenridge, CO	n/a		n/a		
	Crested Butte, CO	32,929		49,394		
	Dillon, CO	n/a		n/a		
	Frisco, CO	n/a		n/a		
	Hailey, ID	44,304		46,800		
	Jackson, WY	n/a		n/a		
	Ketchum, ID	49,336		63,249		
	Mountain Village, CO	38,573		52,195		
	Park City, UT	27,914		41,454		
	Snowmass Village, CO	47,504		61,752		
	Steamboat Springs, CO	35,851		48,225		
	Telluride, CO	37,093		51,930		
	Twin Falls, ID	27,456		39,546		
	Whitefish, MT	45,989		59,571		
	Trimmed Mean of Surveyed Communities	37,413	13.02%	50,510	7.06%	
	2013 Sun Valley Salary Range	33,103		47,179		
	2014 Proposed Sun Valley Salary Range	37,400		50,500		0.02%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: ADMINISTRATIVE RECEPTIONIST	COMMUNITY	% DIFF. FROM 2013 SUN VALLEY SALARY		% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	
		MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	33,543		46,289	
	Blaine County, ID	31,681		46,084	
	Boise, ID	23,130		34,674	
	Breckenridge, CO	n/a		n/a	
	Crested Butte, CO	25,269		37,903	
	Dillon, CO	31,658		42,786	
	Frisco, CO	29,700		41,570	
	Hailey, ID	31,200		31,200	
	Jackson, WY	31,799		46,072	
	Ketchum, ID	32,370		41,498	
	Mountain Village, CO	30,138		40,775	
	Park City, UT	20,426		30,347	
	Snowmass Village, CO	31,863		41,429	
	Steamboat Springs, CO	29,495		39,677	
	Telluride, CO	n/a		n/a	
	Twin Falls, ID	27,456		39,546	
	Whitefish, MT	32,698		42,328	
	Trimmed Mean of Surveyed Communities	29,673	-6.67%	40,426	-0.63%
	2013 Sun Valley Salary Range	31,795		40,684	
	2014 Proposed Sun Valley Salary Range	29,675	-0.01%	40,425	0.00%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: COMMUNITY DEVELOPMENT DIRECTOR	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
<u>COMMUNITY</u>						
Aspen, CO	92,590			127,713		
Blaine County, ID	65,123			94,656		
Boise, ID	97,368			146,040		
Breckenridge, CO	87,334			126,735		
Crested Butte, CO	63,267			94,901		
Dillon, CO	70,767			99,073		
Frisco, CO	83,038			117,080		
Hailey, ID	71,000			71,000		
Jackson, WY	69,800			101,131		
Ketchum, ID	114,601			146,944		
Mountain Village, CO	91,556			123,870		
Park City, UT	67,769			100,666		
Snowmass Village, CO	87,554			122,579		
Steamboat Springs, CO	82,171			109,755		
Telluride, CO	68,194			95,472		
Twin Falls, ID	82,914			119,392		
Whitefish, MT	74,984			97,032		
Trimmed Mean of Surveyed Communities	79,477	4.17%		111,740	8.47%	
2013 Sun Valley Salary Range	76,296			103,014		
2014 Proposed Sun Valley Salary Range	79,475		0.00%	111,750		-0.01%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: BUILDING OFFICIAL	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	67,621			93,310		
	Blaine County, ID	51,916			75,459		
	Boise, ID	58,781			88,192		
	Breckenridge, CO	64,767			92,632		
	Crested Butte, CO	63,267			94,901		
	Dillon, CO	n/a			n/a		
	Frisco, CO	62,855			89,764		
	Hailey, ID	n/a			n/a		
	Jackson, WY	60,696			87,940		
	Ketchum, ID	n/a			n/a		
	Mountain Village, CO	64,797			87,666		
	Park City, UT	62,436			92,744		
	Snowmass Village, CO	73,871			103,432		
	Steamboat Springs, CO	58,397			78,369		
	Telluride, CO	63,733			89,226		
	Twin Falls, ID	59,020			84,994		
	Whitefish, MT	58,739			75,982		
	Trimmed Mean of Surveyed Communities	62,092	6.08%		87,977	6.56%	
	2013 Sun Valley Salary Range	58,536			82,557		
	2014 Proposed Sun Valley Salary Range	62,075		0.03%	87,975		0.00%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: PRINCIPAL PLANNER	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	60,020			82,827		
	Blaine County, ID	46,353			67,374		
	Boise, ID	54,059			81,099		
	Breckenridge, CO	53,637			76,329		
	Crested Butte, CO	n/a			n/a		
	Dillon, CO	n/a			n/a		
	Frisco, CO	57,153			79,440		
	Hailey, ID	n/a			n/a		
	Jackson, WY	60,696			87,940		
	Ketchum, ID	49,336			63,249		
	Mountain Village, CO	44,740			60,530		
	Park City, UT	50,009			74,285		
	Snowmass Village, CO	58,903			79,508		
	Steamboat Springs, CO	52,968			71,235		
	Telluride, CO	n/a			n/a		
	Twin Falls, ID	n/a			n/a		
	Whitefish, MT	53,248			68,910		
	Trimmed Mean of Surveyed Communities	53,569	-3.76%		74,426	-3.81%	
	2013 Sun Valley Salary Range	55,662			77,374		
	2014 Proposed Sun Valley Salary Range	53,550		0.03%	74,425		0.00%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: ASSOCIATE PLANNER	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	n/a			n/a		
	Blaine County, ID	41,387			60,155		
	Boise, ID	42,848			64,272		
	Breckenridge, CO	n/a			n/a		
	Crested Butte, CO	n/a			n/a		
	Dillon, CO	n/a			n/a		
	Frisco, CO	45,135			65,340		
	Hailey, ID	n/a			n/a		
	Jackson, WY	44,440			64,388		
	Ketchum, ID	44,410			56,931		
	Mountain Village, CO	42,578			57,616		
	Park City, UT	38,664			57,433		
	Snowmass Village, CO	55,615			72,290		
	Steamboat Springs, CO	48,044			64,615		
	Telluride, CO	48,622			68,070		
	Twin Falls, ID	39,598			57,018		
	Whitefish, MT	n/a			n/a		
	Trimmed Mean of Surveyed Communities	44,118	6.85%		62,101	8.79%	
	2013 Sun Valley Salary Range	41,291			57,084		
	2014 Proposed Sun Valley Salary Range	44,100		0.04%	62,100		0.00%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: PLANNING TECHNICIAN	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	42,810			59,078		
	Blaine County, ID	34,215			49,732		
	Boise, ID	27,477			41,205		
	Breckenridge, CO	n/a			n/a		
	Crested Butte, CO	n/a			n/a		
	Dillon, CO	44,211			61,895		
	Frisco, CO	37,407			51,149		
	Hailey, ID	n/a			n/a		
	Jackson, WY	n/a			n/a		
	Ketchum, ID	35,962			46,119		
	Mountain Village, CO	n/a			n/a		
	Park City, UT	34,458			51,185		
	Snowmass Village, CO	50,542			65,714		
	Steamboat Springs, CO	n/a			n/a		
	Telluride, CO	37,093			51,930		
	Twin Falls, ID	n/a			n/a		
	Whitefish, MT	32,698			42,328		
	Trimmed Mean of Surveyed Communities	37,357	8.60%		51,677	17.43%	
	2013 Sun Valley Salary Range	34,399			44,008		
	2014 Proposed Sun Valley Salary Range	37,350		0.02%	51,675		0.00%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: STREET SUPERINTENDENT	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
<u>COMMUNITY</u>						
Aspen, CO	67,621			93,310		
Blaine County, ID	65,123			94,656		
Boise, ID	58,781			88,192		
Breckenridge, CO	59,207			87,219		
Crested Butte, CO	n/a			n/a		
Dillon, CO	61,184			85,658		
Frisco, CO	63,087			81,054		
Hailey, ID	58,406			58,406		
Jackson, WY	55,178			79,945		
Ketchum, ID	75,203			96,413		
Mountain Village, CO	77,023			104,208		
Park City, UT	62,436			92,744		
Snowmass Village, CO	68,720			92,702		
Steamboat Springs, CO	61,317			82,268		
Telluride, CO	59,564			83,389		
Twin Falls, ID	59,020			84,994		
Whitefish, MT	61,672			79,810		
Trimmed Mean of Surveyed Communities	62,953	-3.24%		87,311	-2.57%	
2013 Sun Valley Salary Range	65,062			89,614		
2014 Proposed Sun Valley Salary Range	62,950		0.00%	89,614		-2.57%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: STREET SUPERVISOR/FESTIVAL CONTRACT MANAGER	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	44,951		62,033		
	Blaine County, ID	46,353		67,374		
	Boise, ID	38,771		58,157		
	Breckenridge, CO	40,514		55,349		
	Crested Butte, CO	43,813		65,720		
	Dillon, CO	48,176		67,446		
	Frisco, CO	49,761		68,565		
	Hailey, ID	49,212		49,212		
	Jackson, WY	n/a		n/a		
	Ketchum, ID	54,816		70,276		
	Mountain Village, CO	58,702		79,421		
	Park City, UT	44,293		65,795		
	Snowmass Village, CO	48,381		62,880		
	Steamboat Springs, CO	52,968		71,235		
	Telluride, CO	42,468		59,455		
	Twin Falls, ID	39,598		57,018		
	Whitefish, MT	50,731		65,645		
	Trimmed Mean of Surveyed Communities	46,860	0.28%	64,068	1.68%	
	2013 Sun Valley Salary Range	46,727		63,008		
	2014 Proposed Sun Valley Salary Range	46,727	0.28%	64,050		0.03%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: STREET MAINTENANCE WORKER/EQUIPMENT OPERATOR/DATA TECHNICIAN	COMMUNITY	% DIFF. FROM 2013 SUN VALLEY SALARY		% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	
		MINIMUM SALARY	MAXIMUM SALARY	MINIMUM SALARY	MAXIMUM SALARY
	Aspen, CO	42,810	59,078		
	Blaine County, ID	36,953	53,710		
	Boise, ID	29,931	44,907		
	Breckenridge, CO	38,383	52,441		
	Crested Butte, CO	n/a	n/a		
	Dillon, CO	41,310	57,834		
	Frisco, CO	46,645	67,705		
	Hailey, ID	34,320	45,598		
	Jackson, WY	n/a	n/a		
	Ketchum, ID	32,370	41,498		
	Mountain Village, CO	39,544	53,500		
	Park City, UT	33,010	49,046		
	Snowmass Village, CO	43,981	57,165		
	Steamboat Springs, CO	48,044	64,615		
	Telluride, CO	42,468	59,455		
	Twin Falls, ID	35,984	51,818		
	Whitefish, MT	45,989	59,571		
	Trimmed Mean of Surveyed Communities	39,521	54,518	-15.42%	-13.47%
	2013 Sun Valley Salary Range	46,727	63,008		
	2014 Proposed Sun Valley Salary Range	39,525	54,525	-0.01%	-0.01%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: CHIEF OF POLICE	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	92,590			127,713		
	Blaine County, ID	91,493			132,985		
	Boise, ID	97,365			146,037		
	Breckenridge, CO	87,334			126,735		
	Crested Butte, CO	74,626			111,940		
	Dillon, CO	81,107			113,550		
	Frisco, CO	83,921			117,897		
	Hailey, ID	83,512			83,512		
	Jackson, WY	73,290			106,188		
	Ketchum, ID	65,123			94,656		
	Mountain Village, CO	77,023			104,208		
	Park City, UT	83,620			124,212		
	Snowmass Village, CO	87,554			122,579		
	Steamboat Springs, CO	82,171			109,755		
	Telluride, CO	78,076			109,306		
	Twin Falls, ID	82,914			119,392		
	Whitefish, MT	94,224			94,224		
	Trimmed Mean of Surveyed Communities	83,564	7.13%		114,356	10.91%	
	2013 Sun Valley Salary Range	77,999			103,109		
	2014 Proposed Sun Valley Salary Range	83,550		0.02%	114,350		0.01%

\*Ketchum's Police Chief is provided by Blaine County

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: ASSISTANT POLICE CHIEF	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	76,634			103,124		
	Blaine County, ID	81,690			118,736		
	Boise, ID	85,386			128,080		
	Breckenridge, CO	75,807			107,388		
	Crested Butte, CO	58,847			88,271		
	Dillon, CO	n/a			n/a		
	Frisco, CO	n/a			n/a		
	Hailey, ID	72,114			72,114		
	Jackson, WY	60,696			87,940		
	Ketchum, ID	n/a			n/a		
	Mountain Village, CO	n/a			n/a		
	Park City, UT	62,436			92,744		
	Snowmass Village, CO	n/a			n/a		
	Steamboat Springs, CO	70,982			95,251		
	Telluride, CO	n/a			n/a		
	Twin Falls, ID	66,092			95,160		
	Whitefish, MT	94,224			75,982		
	Trimmed Mean of Surveyed Communities	72,426	12.88%		96,066	8.15%	
	2013 Sun Valley Salary Range	64,161			88,825		
	2014 Proposed Sun Valley Salary Range	72,425		0.00%	96,050		0.02%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: POLICE SERGEANT	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	64,412			88,866		
	Blaine County, ID	51,916			75,459		
	Boise, ID	76,482			80,850		
	Breckenridge, CO	61,726			85,998		
	Crested Butte, CO	50,878			76,318		
	Dillon, CO	61,432			86,005		
	Frisco, CO	50,510			90,815		
	Hailey, ID	62,379			62,379		
	Jackson, WY	55,178			79,945		
	Ketchum, ID	54,816			70,276		
	Mountain Village, CO	n/a			n/a		
	Park City, UT	48,547			72,779		
	Snowmass Village, CO	69,800			90,750		
	Steamboat Springs, CO	58,397			78,369		
	Telluride, CO	55,667			77,934		
	Twin Falls, ID	45,708			65,832		
	Whitefish, MT	53,248			68,910		
	Trimmed Mean of Surveyed Communities	57,065	5.82%		78,449	9.08%	
	2013 Sun Valley Salary Range	53,927			71,919		
	2014 Proposed Sun Valley Salary Range	57,050		0.03%	78,450		0.00%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: POLICE CORPORAL	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	54,637			75,400		
	Blaine County, ID	46,353			67,374		
	Boise, ID	61,027			78,146		
	Breckenridge, CO	54,451			76,499		
	Crested Butte, CO	n/a			n/a		
	Dillon, CO	n/a			n/a		
	Frisco, CO	n/a			n/a		
	Hailey, ID	55,162			55,162		
	Jackson, WY	44,440			64,388		
	Ketchum, ID	n/a			n/a		
	Mountain Village, CO	n/a			n/a		
	Park City, UT	37,253			55,328		
	Snowmass Village, CO	62,021			80,638		
	Steamboat Springs, CO	n/a			n/a		
	Telluride, CO	n/a			n/a		
	Twin Falls, ID	n/a			n/a		
	Whitefish, MT	45,989			59,571		
	Trimmed Mean of Surveyed Communities	51,723	13.13%		68,101	8.30%	
	2013 Sun Valley Salary Range	45,718			62,881		
	2014 Proposed Sun Valley Salary Range	51,725		0.00%	68,100		0.00%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: PATROL OFFICER	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	47,175			68,391		
	Blaine County, ID	36,953			53,710		
	Boise, ID	40,456			69,514		
	Breckenridge, CO	47,175			67,000		
	Crested Butte, CO	40,258			60,388		
	Dillon, CO	39,247			54,945		
	Frisco, CO	47,693			65,378		
	Hailey, ID	44,200			53,497		
	Jackson, WY	40,400			58,535		
	Ketchum, ID	39,967			51,238		
	Mountain Village, CO	43,649			59,054		
	Park City, UT	33,010			49,046		
	Snowmass Village, CO	47,676			61,972		
	Steamboat Springs, CO	45,756			61,551		
	Telluride, CO	45,441			63,617		
	Twin Falls, ID	37,778			54,418		
	Whitefish, MT	43,805			56,638		
	Trimmed Mean of Surveyed Communities	42,662	-2.95%		59,355	1.94%	
	2013 Sun Valley Salary Range	43,959			58,224		
	2014 Proposed Sun Valley Salary Range	42,675		-0.03%	59,350		0.01%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: POLICE CLERK	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	35,220			48,604		
	Blaine County, ID	29,334			38,069		
	Boise, ID	29,931			44,907		
	Breckenridge, CO	35,360			48,318		
	Crested Butte, CO	32,929			49,394		
	Dillon, CO	40,261			56,366		
	Frisco, CO	31,200			43,680		
	Hailey, ID	41,787			41,787		
	Jackson, WY	36,728			53,214		
	Ketchum, ID	31,681			46,048		
	Mountain Village, CO	34,098			46,134		
	Park City, UT	27,914			41,454		
	Snowmass Village, CO	39,253			51,027		
	Steamboat Springs, CO	30,969			41,670		
	Telluride, CO	34,667			48,533		
	Twin Falls, ID	27,456			39,546		
	Whitefish, MT	32,698			42,328		
	Trimmed Mean of Surveyed Communities	33,483	-11.20%		45,776	0.90%	
	2013 Sun Valley Salary Range	37,704			45,367		
	2014 Proposed Sun Valley Salary Range	33,500		-0.05%	45,367		0.90%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: FIRE CHIEF	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	n/a			n/a		
	Blaine County, ID	n/a			n/a		
	Boise, ID	97,365			146,037		
	Breckenridge, CO	125,000			125,000		
	Crested Butte, CO	n/a			n/a		
	Dillon, CO	n/a			n/a		
	Frisco, CO	n/a			n/a		
	Hailey, ID	70,000			70,000		
	Jackson, WY	n/a			n/a		
	Ketchum, ID	103,160			132,249		
	Mountain Village, CO	n/a			n/a		
	Park City, UT	n/a			n/a		
	Snowmass Village, CO	n/a			n/a		
	Steamboat Springs, CO	70,982			95,251		
	Telluride, CO	85,000			115,000		
	Twin Falls, ID	82,914			119,392		
	Whitefish, MT	71,406			92,373		
	Jerome Fire Department, ID	57,217			87,543		
	Snowmass-Wildcat Fire District, CO	113,836			138,539		
	Jackson Hole Fire/EMS, WY	67,767			98,186		
	Wood River Fire and Rescue, ID	112,888			112,888		
	Trimmed Mean of Surveyed Communities	87,532	36.97%		111,642	15.88%	
	2013 Sun Valley Salary Range	63,904			96,347		
	2014 Proposed Sun Valley Salary Range	87,525		0.01%	111,650		-0.01%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

ASSISTANT FIRE CHIEF	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	n/a			n/a		
	Blaine County, ID	n/a			n/a		
	Boise, ID	78,240			78,240		
	Breckenridge, CO	84,000			108,000		
	Crested Butte, CO	n/a			n/a		
	Dillon, CO	n/a			n/a		
	Frisco, CO	n/a			n/a		
	Hailey, ID	n/a			n/a		
	Jackson, WY	n/a			n/a		
	Ketchum, ID	67,678			86,774		
	Mountain Village, CO	n/a			n/a		
	Park City, UT	n/a			n/a		
	Snowmass Village, CO	n/a			n/a		
	Steamboat Springs, CO	n/a			n/a		
	Telluride, CO	n/a			n/a		
	Twin Falls, ID	59,004			84,972		
	Whitefish, MT	58,739			75,982		
	Jerome Fire Department, ID	47,298			70,271		
	Snowmass-Wildcat Fire District, CO	86,846			105,662		
	Jackson Hole Fire/EMS, WY	n/a			n/a		
	Wood River Fire and Rescue, ID	96,261			96,261		
	Trimmed Mean of Surveyed Communities	72,418	30.97%		87,982	15.19%	
	2013 Sun Valley Salary Range	55,295			76,382		
	2014 Proposed Sun Valley Salary Range	72,425		-0.01%	88,000		-0.02%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

POSITION: TRAINING AND OPERATIONS OFFICER	COMMUNITY	MINIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY	MAXIMUM SALARY	% DIFF. FROM 2013 SUN VALLEY SALARY	% DIFF. FROM 2014 PROPOSED SUN VALLEY SALARY
	Aspen, CO	n/a			n/a		
	Blaine County, ID	n/a			n/a		
	Boise, ID	70,775			70,775		
	Breckenridge, CO	64,251			81,500		
	Crested Butte, CO	n/a			n/a		
	Dillon, CO	n/a			n/a		
	Frisco, CO	n/a			n/a		
	Hailey, ID	n/a			n/a		
	Jackson, WY	n/a			n/a		
	Ketchum, ID	49,336			63,249		
	Mountain Village, CO	n/a			n/a		
	Park City, UT	n/a			n/a		
	Snowmass Village, CO	n/a			n/a		
	Steamboat Springs, CO	50,446			67,850		
	Telluride, CO	60,000			75,000		
	Twin Falls, ID	n/a			n/a		
	Whitefish, MT	n/a			n/a		
	Jerome Fire Department, ID	48,000			58,517		
	Snowmass-Wildcat Fire District, CO	74,403			90,522		
	Jackson Hole Fire/EMS, WY	53,571			77,617		
	Wood River Fire and Rescue, ID	75,184			75,184		
	Trimmed Mean of Surveyed Communities	60,397	9.23%		73,025	4.81%	
	2013 Sun Valley Salary Range	55,295			69,675		
	2014 Proposed Sun Valley Salary Range	60,400		0.00%	73,025		0.00%

CITY OF SUN VALLEY 2013 - 2014 SALARY COMPARISON

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POSITION: FIRE CODE ENFORCEMENT OFFICER	COMMUNITY	% DIFF. FROM 2013		% DIFF. FROM 2014		MAXIMUM SALARY	% DIFF. FROM 2013	% DIFF. FROM 2014
		SUN VALLEY SALARY	SUN VALLEY SALARY	SUN VALLEY SALARY	SUN VALLEY SALARY			
	Aspen, CO	70,000		70,000		70,000		
	Blaine County, ID	n/a		n/a		n/a		
	Boise, ID	38,771		58,157		58,157		
	Breckenridge, CO	43,312		61,688		61,688		
	Crested Butte, CO	n/a		n/a		n/a		
	Dillon, CO	n/a		n/a		n/a		
	Frisco, CO	n/a		n/a		n/a		
	Hailey, ID	46,158		46,158		46,158		
	Jackson, WY	n/a		n/a		n/a		
	Ketchum, ID	32,370		41,498		41,498		
	Mountain Village, CO	n/a		n/a		n/a		
	Park City, UT	n/a		n/a		n/a		
	Snowmass Village, CO	n/a		n/a		n/a		
	Steamboat Springs, CO	35,851		48,225		48,225		
	Telluride, CO	60,000		75,000		75,000		
	Twin Falls, ID	39,598		57,018		57,018		
	Whitefish, MT	39,728		51,438		51,438		
	Jerome Fire Department, ID	27,216		36,813		36,813		
	Snowmass-Wildcat Fire District, CO	60,962		74,169		74,169		
	Jackson Hole Fire/EMS, WY	39,224		56,830		56,830		
	Wood River Fire and Rescue, ID							
	Trimmed Mean of Surveyed Communities	43,597	20.70%	56,518	20.46%	56,518		
	2013 Sun Valley Salary Range	36,120		46,919		46,919		
	2014 Proposed Sun Valley Salary Range	43,600	-0.01%	56,525	-0.01%	56,525		

**CURRENT AND PROPOSED SALARY RANGES**

POSITION		2012 - 2013 SALARY RANGE MINIMUM/ MAXIMUM	2013 SALARY SURVEY TRIMMED MEAN (less high/low)	CURRENT SALARY	PROPOSED 2013 - 2014 SALARY RANGE MINIMUM/ MAXIMUM	SALARY AFTER ADJUSTMENT FOR NEW SALARY RANGE (effective 12/6/13)	COST IMPACT FISCAL YEAR 2013 2014
City Administrator	minimum maximum	\$95,000 \$130,000	\$122,662 \$134,949	\$125,000	\$122,670 \$134,950	\$125,740	\$617
Finance Manager Treasurer (2)	minimum maximum	\$63,456 \$90,313	\$72,400 \$103,243	\$66,946	\$72,400 \$103,250	\$72,400	\$4,545
City Clerk	minimum maximum	\$50,848 \$68,885	\$51,816 \$71,981	\$58,302	\$51,800 \$72,000	\$59,375	\$894
Assistant City Clerk/Assistant Treasurer	minimum maximum	\$38,925 \$55,315	\$39,179 \$53,245	\$51,219	\$39,175 \$55,315	\$51,280	\$51
Deputy Clerk	minimum maximum	\$33,103 \$47,179	\$37,413 \$50,510	Unfilled Position	\$37,400 \$50,500	\$0	\$0
Administrative Receptionist	minimum maximum	\$31,795 \$40,684	\$29,673 \$40,426	Vacant	\$29,675 \$40,425	\$29,675	-\$883
Community Development Director	minimum maximum	\$76,296 \$103,014	\$79,477 \$111,740	\$104,932	\$79,475 \$111,750	\$107,716	\$2,320
Building Official	minimum maximum	\$58,536 \$82,557	\$62,092 \$87,977	\$82,557	\$62,075 \$87,975	\$84,738	\$1,818
Principal Planner	minimum maximum	\$55,562 \$77,374	\$53,569 \$74,426	Unfilled Position	\$53,550 \$74,425	\$0	\$0
Associate Planner	minimum maximum	\$41,291 \$57,084	\$44,118 \$62,101	\$48,716	\$44,100 \$62,100	\$50,850	\$178
Planning Technician	minimum maximum	\$34,399 \$44,008	\$37,357 \$51,677	\$45,760	\$37,350 \$51,675	\$46,303	\$407
Street Superintendent	minimum maximum	\$65,062 \$89,614	\$62,953 \$87,311	\$87,604	\$62,950 \$89,614	\$89,614	\$1,675
Street Supervisor Festival Contract Mgr	minimum maximum	\$46,727 \$63,008	\$46,860 \$64,068	\$59,862	\$46,727 \$64,050	\$61,885	\$1,686
Street Maintenance Worker/ Equip Operator/Data Tech	minimum maximum	\$46,727 \$63,008	\$39,521 \$54,518	\$46,727	\$39,525 \$54,525	\$47,025	\$248
Chief of Police	minimum maximum	\$77,999 \$103,109	\$83,564 \$114,356	\$114,277	\$83,550 \$114,350	\$114,350	\$61
Assistant Police Chief	minimum maximum	\$64,161 \$88,825	\$72,426 \$96,066	\$88,825	\$72,425 \$96,050	\$90,144	\$1,099
Sergeant	minimum maximum	\$53,927 \$71,919	\$57,065 \$78,449	\$60,949 \$68,227	\$57,050 \$78,450	\$62,400 \$70,425	\$1,209 \$1,832
Corporal	minimum maximum	\$45,718 \$62,881	\$51,723 \$68,101	\$57,244	\$51,725 \$68,100	\$57,866	\$518
Patrol Officer	minimum maximum	\$43,959 \$58,224	\$42,662 \$59,355	\$43,959 \$45,717 \$54,257 \$54,257	\$42,675 \$59,350	\$44,759 \$46,844 \$55,181 \$55,181	\$667 \$939 \$770 \$770
Police Clerk	minimum maximum	\$37,704 \$45,367	\$33,483 \$45,776	\$46,493	\$33,500 \$45,367	\$46,493	\$0
Fire Chief	minimum maximum	\$63,904 \$96,347	\$87,532 \$111,642	\$97,029	\$87,525 \$11,650	\$99,588	\$2,133
Assistant Fire Chief	minimum maximum	\$55,295 \$76,382	\$72,418 \$87,962	\$76,382	\$72,425 \$88,000	\$78,266	\$1,570
Training and Operations Officer	minimum maximum	\$54,668 \$69,675	\$60,397 \$73,025	\$54,668	\$60,400 \$73,025	\$60,400	\$4,777
Fire Code Enforcement Officer	minimum maximum	\$36,120 \$46,919	\$43,597 \$56,518	\$45,035	\$43,600 \$56,525	\$45,216	\$151

# CITY OF SUN VALLEY

## RESOLUTION NO. 2013 – 28

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### A RESOLUTION OF THE CITY OF SUN VALLEY ADOPTING THE CITY OF SUN VALLEY 2013 - 2014 SALARY PAY RANGE

WHEREAS, *City of Sun Valley Personnel Policy (Personnel Policy)* in Section IX. (A) states, “... the City uses a competitive Salary Pay Range to determine the salary of its employees”; and

WHEREAS, a Salary Pay Range was previously adopted by the City Council on October 2, 2012 and amended on April 4, 2013 and May 2, 2013; and

WHEREAS, the Salary Pay Range established salary minimums and maximums for City of Sun Valley employee positions; and

WHEREAS, the City Council has reviewed the most recent market comparison to establish Salary Pay Range minimum and maximum salaries for City positions.

NOW, THEREFORE, BE IT RESOLVED THAT, the City Council hereby adopts the City of Sun Valley Salary Pay Range presented in the attached Exhibit A, which establishes minimum and maximum salaries for all current City positions except for the City Attorney.

DATED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2013

\_\_\_\_\_  
Dewayne Briscoe, Mayor

\_\_\_\_\_  
Hannah Stauts, City Clerk

EXHIBIT A

PROPOSED CITY OF SUN VALLEY SALARY PAY RANGE

EFFECTIVE DECEMBER 6, 2013

SALARY PAY RANGE/STEPS	MIN	MAX	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
ADMINISTRATION											
CITY ADMINISTRATOR	122,670	134,950	122,670	124,205	125,740	127,275	128,810	130,345	131,880	133,415	134,950
FINANCE MANAGER/TREASURER	72,400	103,250	72,400	76,256	80,113	83,969	87,825	91,681	95,538	99,394	103,250
CITY CLERK	51,800	72,000	51,800	54,325	56,850	59,375	61,900	64,425	66,950	69,475	72,000
ASSISTANT CITY CLERK/ASSISTANT TREASURER	39,175	55,315	39,175	41,193	43,210	45,228	47,245	49,263	51,280	53,298	55,315
DEPUTY CITY CLERK	37,400	50,500	37,400	39,038	40,675	42,313	43,950	45,588	47,225	48,863	50,500
ADMINISTRATIVE RECEPTIONIST	29,675	40,425	29,675	31,019	32,363	33,706	35,050	36,394	37,738	39,081	40,425
COMMUNITY DEVELOPMENT DEPARTMENT											
COMMUNITY DEVELOPMENT DIRECTOR	79,475	111,750	79,475	83,509	87,544	91,578	95,613	99,647	103,681	107,716	111,750
BUILDING OFFICIAL	62,075	87,975	62,075	65,313	68,550	71,788	75,025	78,263	81,500	84,738	87,975
PRINCIPAL PLANNER	53,500	74,425	53,500	56,116	58,731	61,347	63,963	66,578	69,194	71,809	74,425
ASSOCIATE PLANNER	44,100	62,100	44,100	46,350	48,600	50,850	53,100	55,350	57,600	59,850	62,100
PLANNING TECHNICIAN	37,350	51,675	37,350	39,141	40,931	42,722	44,513	46,303	48,094	49,884	51,675
STREET DEPARTMENT											
STREET SUPERINTENDENT	62,950	89,614	62,950	66,283	69,616	72,949	76,282	79,615	82,948	86,281	89,614
STREET SUPERVISOR/ CITY EVENTS COORDINATOR	46,727	64,050	46,727	48,892	51,058	53,223	55,389	57,554	59,719	61,885	64,050
STREET MAINTENANCE/ FACILITIES ADMINISTRATOR	46,727	64,050	46,727	48,892	51,058	53,223	55,389	57,554	59,719	61,885	64,050
STREET MAINTENANCE WORKER/EQUIPMENT OPERATOR/DATA TECHNICIAN	39,525	54,525	39,525	40,869	42,213	43,556	44,900	46,244	47,588	48,931	54,525
POLICE DEPARTMENT											
POLICE CHIEF	83,550	114,350	83,550	87,400	91,250	95,100	98,950	102,800	106,650	110,500	114,350
ASSISTANT POLICE CHIEF	72,425	96,050	72,425	75,378	78,331	81,284	84,238	87,191	90,144	93,097	96,050
POLICE SERGEANT	57,050	78,450	57,050	59,725	62,400	65,075	67,750	70,425	73,100	75,775	78,450
POLICE CORPORAL	51,725	68,100	51,725	53,772	55,819	57,866	59,913	61,959	64,006	66,053	68,100
PATROL OFFICER	42,675	59,350	42,675	44,759	46,844	48,928	51,013	53,097	55,181	57,266	59,350
POLICE CLERK	33,500	45,367	33,500	34,983	36,467	37,950	39,434	40,917	42,400	43,884	45,367
FIRE DEPARTMENT											
FIRE CHIEF	87,525	111,650	87,525	90,541	93,556	96,572	99,588	102,603	105,619	108,634	111,650
ASSISTANT FIRE CHIEF	72,425	88,000	72,425	74,372	76,319	78,266	80,213	82,159	84,106	86,053	88,000
TRAINING & OPERATIONS OFFICER	60,400	73,025	60,400	61,978	63,556	65,134	66,713	68,291	69,869	71,447	73,025
FIRE JE ENFORCEMENT OFFICER	43,600	56,525	43,600	46,216	46,831	48,447	50,063	51,678	53,294	54,909	56,525